

# CITY OF MIAMI, FLORIDA



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

For use in FY 2024 Based on Actual Expenditures for the  
Fiscal Year Ended September 30, 2022

*Prepared May 2023*

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*Certificate of Cost Allocation Plan and Indirect Costs*

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*CERTIFICATE OF COST ALLOCATION PLAN*

*CITY OF MIAMI, FLORIDA*

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

- 1) All costs included in this proposal dated May 25, 2023 to establish cost allocations or billings for the fiscal year October 1, 2023 through September 30, 2024 based on the fiscal year ending September 30, 2022 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: 05/25/2023

## CERTIFICATE OF INDIRECT COSTS

*City of Miami, Florida*

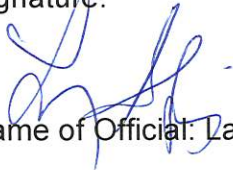
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal dated May 25, 2023 to establish billing or final indirect costs rates for the fiscal year October 1, 2023 through September 30, 2024 based on the fiscal year ending September 30, 2022 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

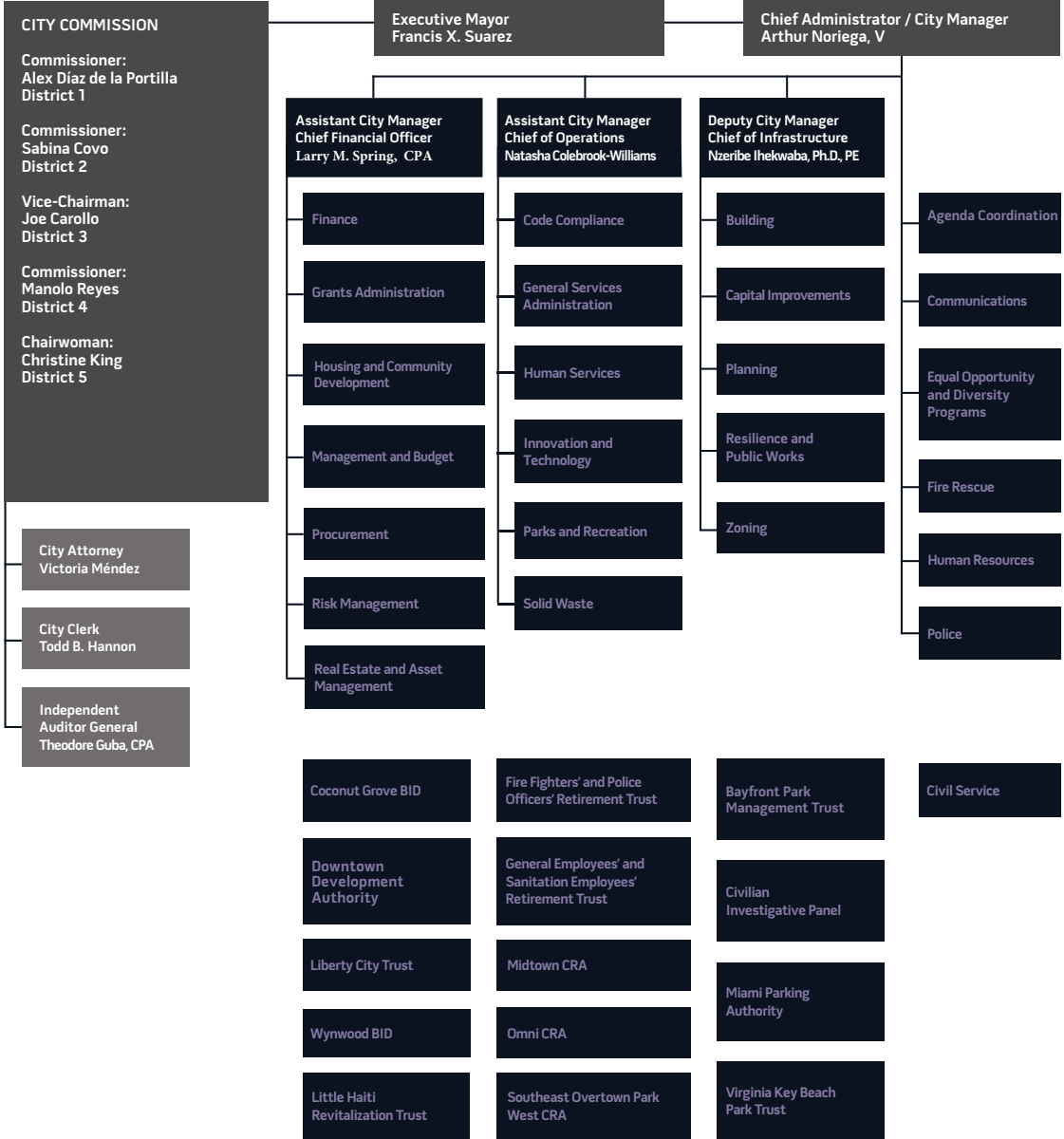
Title: Assistant City Manager/CFO

Date of Execution: 05/25/2023

## *City Organizational Chart*

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# CITY ORGANIZATIONAL CHART





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## *Cost Allocation Methodology*

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# *City of Miami, Florida*

## *Cost Allocation Methodology*

### **OVERVIEW**

The City of Miami's (the City) Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City based on actual expenditures for fiscal year ending September 30, 2022.

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 demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

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## *Cost Allocation Plan*

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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
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**CITY OF MIAMI, FLORIDA**  
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**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	6,533	31,745	7,509	22,495	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	29,824	84,133	62,398	0
131 City Attorney	49,273	459,361	255,230	475,525	3,125,850	1,025,090	388,449
141 Civil Service Board	2,803	9,391	9,531	124,043	235,896	19,903	31,957
150 City Manager's Office	15,441	51,729	52,501	683,286	1,299,396	109,634	176,033
150.2 Agenda Coordination	0	222,917	0	21,410	47,858	0	2,519
160 Finance - Director's Office	4,483	15,016	15,241	198,349	377,196	31,826	51,100
161 Finance - General	17,475	82,390	33,087	925,127	1,295,186	202,728	149,972
162 Finance - Treasury	8,849	53,036	30,836	936,139	697,002	300,646	559,506
163 Finance - Financial	1,053	3,917	3,490	38,411	50,476	9,883	10,234
171-4 Human Resources	24,027	80,658	92,327	1,206,441	2,293,083	192,361	310,801
231 Management and Budget	0	0	28,989	1,261,016	2,377,087	94,214	376,855
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	17	16	59,149	160,124	50,847	113,016	14,269
244 GSA - Graphics	( 7,478)	( 50,942)	( 26,341)	( 53,369)	( 56,871)	( 9,793)	( 33,707)
246 GSA - Light Fleet	10,984	49,243	206,834	413,207	2,487,681	207,607	305,374
247 GSA - Heavy Fleet	0	0	0	147,614	117,460	1,254,321	6,305,594
251 Information Technology	93,330	510,221	536,506	1,738,483	6,655,873	702,469	407,382
261 Procurement	51,917	198,403	19,930	651,542	472,088	77,380	121,613
271 Auditor General	5,320	14,439	17,495	368,567	565,229	98,487	81,263
301-3 Risk Management	12,270	41,648	47,709	828,253	1,600,058	114,452	220,592
431 Equal Opportunity &	2,639	8,840	8,971	116,763	222,046	18,734	30,081
371 Grants Administration	0	0	0	126,841	199,322	36,240	0
<b>Total Allocated</b>	<b>292,403</b>	<b>1,750,283</b>	<b>1,398,018</b>	<b>10,429,341</b>	<b>24,204,405</b>	<b>4,684,091</b>	<b>9,509,887</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>292,403</b>	<b>1,750,283</b>	<b>1,398,018</b>	<b>10,429,341</b>	<b>24,204,405</b>	<b>4,684,091</b>	<b>9,509,887</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>292,403</b>	<b>1,750,283</b>	<b>1,398,018</b>	<b>10,429,341</b>	<b>24,204,405</b>	<b>4,684,091</b>	<b>9,509,887</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Allocated Costs By Department**

Detail

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Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	125,626	0	0	0
131 City Attorney	796,713	0	0	685,653	396,532	226,291	457,276
141 Civil Service Board	5,747	5,186	1,121	21,164	112,550	4,065	5,326
150 City Manager's Office	31,655	28,567	6,177	116,583	619,975	22,390	29,338
150.2 Agenda Coordination	34,005	0	0	6,297	5,037	5,037	52,896
160 Finance - Director's Office	9,189	8,292	1,793	33,842	179,971	6,499	8,517
161 Finance - General	157,806	38,444	13,640	139,929	547,179	14,674	41,104
162 Finance - Treasury	122,764	17,506	8,620	727,670	774,993	165,395	112,924
163 Finance - Financial	5,699	2,385	700	8,642	31,996	1,569	3,327
171-4 Human Resources	55,073	50,599	10,940	204,004	1,007,574	38,994	51,135
231 Management and Budget	14,494	0	0	137,697	101,461	28,989	36,236
241 GSA - Administration	0	1,391,490	300,862	0	0	0	0
243 GSA - Miami Riverside	107,000	0	0	275,143	46,671	67,554	140,490
244 GSA - Graphics	( 9,734)	( 6,742)	0	( 37,738)	( 52,066)	( 1,117)	( 13,995)
246 GSA - Light Fleet	6,586	0	0	123,091	436,066	0	0
247 GSA - Heavy Fleet	0	0	0	0	( 146,402)	0	0
251 Information Technology	189,465	18,141	63,490	1,469,490	1,099,696	191,913	411,173
261 Procurement	211,277	148,406	15,872	109,285	580,179	13,135	19,307
271 Auditor General	36,343	11,391	2,327	48,996	108,250	9,042	10,537
301-3 Risk Management	25,410	22,856	4,873	96,930	513,314	17,687	23,208
431 Equal Opportunity &	5,410	4,882	1,055	19,922	105,944	3,826	5,013
371 Grants Administration	18,120	0	0	0	9,060	0	0
<b>Total Allocated</b>	<b>1,844,069</b>	<b>1,741,403</b>	<b>431,470</b>	<b>4,362,168</b>	<b>6,487,264</b>	<b>829,255</b>	<b>1,415,805</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,844,069</b>	<b>1,741,403</b>	<b>431,470</b>	<b>4,362,168</b>	<b>6,487,264</b>	<b>829,255</b>	<b>1,415,805</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,844,069</b>	<b>1,741,403</b>	<b>431,470</b>	<b>4,362,168</b>	<b>6,487,264</b>	<b>829,255</b>	<b>1,415,805</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	6,587	20,173	0	2,682	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	28,163	0	0	0	6,843	0
131 City Attorney	6,778	370,982	16,163	54,487	316,235	129,049	6,257
141 Civil Service Board	1,121	4,906	0	9,391	4,766	0	0
150 City Manager's Office	6,177	27,023	0	51,729	26,250	0	0
150.2 Agenda Coordination	0	35,264	56,674	0	42,820	3,778	3,778
160 Finance - Director's Office	1,793	7,844	0	15,016	7,620	0	0
161 Finance - General	14,156	72,664	237	76,100	1,023,218	53,480	4,998
162 Finance - Treasury	5,213	40,133	330	59,279	122,908	29,371	3,936
163 Finance - Financial	912	5,454	696	5,403	7,925	1,076	146
171-4 Human Resources	10,608	47,532	0	89,298	45,167	0	0
231 Management and Budget	21,742	50,730	0	101,461	7,247	0	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	33,071	101,742	0	13,472	1,450	19	0
244 GSA - Graphics	( 1,012)	( 1,711)	0	( 8,030)	( 542)	( 317)	0
246 GSA - Light Fleet	12,494	4,959	0	40,570	0	1,891	0
247 GSA - Heavy Fleet	0	0	0	0	0	0	0
251 Information Technology	62,961	303,367	10,280	246,718	169,363	154,255	25,656
261 Procurement	25,671	20,671	1,984	99,312	37,510	22,511	5,159
271 Auditor General	2,868	9,135	0	16,222	18,063	32,697	1,779
301-3 Risk Management	5,073	21,712	0	71,063	20,999	57	0
431 Equal Opportunity &	1,055	4,618	0	8,840	4,486	0	0
371 Grants Administration	0	0	0	0	425,823	0	0
<b>Total Allocated</b>	<b>217,268</b>	<b>1,175,361</b>	<b>86,364</b>	<b>953,013</b>	<b>2,281,308</b>	<b>434,710</b>	<b>51,709</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>217,268</b>	<b>1,175,361</b>	<b>86,364</b>	<b>953,013</b>	<b>2,281,308</b>	<b>434,710</b>	<b>51,709</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>217,268</b>	<b>1,175,361</b>	<b>86,364</b>	<b>953,013</b>	<b>2,281,308</b>	<b>434,710</b>	<b>51,709</b>





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	2,398	0	0	215,700
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	0	2,071,230	2,408,217
131 City Attorney	26,852	7,300	4,432	396,271	0	0	9,676,049
141 Civil Service Board	0	701	0	0	1,682	0	611,250
150 City Manager's Office	0	3,861	0	0	9,265	0	3,367,010
150.2 Agenda Coordination	1,259	1,259	3,778	13,854	0	0	560,440
160 Finance - Director's Office	0	1,121	0	0	2,689	0	977,397
161 Finance - General	16,946	14,102	0	79	40,794	245,406	5,220,921
162 Finance - Treasury	12,386	13,025	0	0	24,501	1,081,808	5,908,776
163 Finance - Financial	384	807	0	0	953	0	195,538
171-4 Human Resources	0	6,671	0	0	14,915	0	5,832,208
231 Management and Budget	0	0	0	0	0	0	4,638,218
241 GSA - Administration	0	0	0	0	0	0	1,692,352
243 GSA - Miami Riverside	0	72	4,703	12,038	0	0	1,200,863
244 GSA - Graphics	0	( 845)	0	0	0	0	( 372,350)
246 GSA - Light Fleet	0	24	0	0	0	0	4,306,611
247 GSA - Heavy Fleet	0	0	0	0	0	0	7,678,587
251 Information Technology	42,638	51,087	403	44,311	12,428	0	15,211,099
261 Procurement	89,679	33,618	0	0	15,079	0	3,041,528
271 Auditor General	2,380	0	0	0	194,831	0	1,655,661
301-3 Risk Management	0	3,074	0	0	7,310	0	3,698,548
431 Equal Opportunity &	0	660	0	0	1,583	0	575,368
371 Grants Administration	0	0	0	0	0	1,388,394	2,203,800
<b>Total Allocated</b>	<b>192,524</b>	<b>136,537</b>	<b>13,316</b>	<b>468,951</b>	<b>326,030</b>	<b>4,786,838</b>	<b>80,503,791</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>192,524</b>	<b>136,537</b>	<b>13,316</b>	<b>468,951</b>	<b>326,030</b>	<b>4,786,838</b>	<b>80,503,791</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>192,524</b>	<b>136,537</b>	<b>13,316</b>	<b>468,951</b>	<b>326,030</b>	<b>4,786,838</b>	<b>80,503,791</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Allocated Costs By Department**

Detail

Central Service Departments	Direct Billed	Unallocated	Total
Building Depreciation	0	0	215,700
Equipment Depreciation	0	0	0
121 City Clerk	0	0	2,408,217
131 City Attorney	0	0	9,676,049
141 Civil Service Board	0	0	611,250
150 City Manager's Office	0	0	3,367,010
150.2 Agenda Coordination	0	0	560,440
160 Finance - Director's Office	0	0	977,397
161 Finance - General	0	0	5,220,921
162 Finance - Treasury	0	0	5,908,776
163 Finance - Financial	0	0	195,538
171-4 Human Resources	0	0	5,832,208
231 Management and Budget	0	0	4,638,218
241 GSA - Administration	0	0	1,692,352
243 GSA - Miami Riverside	369,279	0	1,570,142
244 GSA - Graphics	1,379,378	0	1,007,028
246 GSA - Light Fleet	5,486,379	0	9,792,990
247 GSA - Heavy Fleet	6,050,697	0	13,729,284
251 Information Technology	0	0	15,211,099
261 Procurement	0	0	3,041,528
271 Auditor General	0	0	1,655,661
301-3 Risk Management	0	0	3,698,548
431 Equal Opportunity &	0	0	575,368
371 Grants Administration	0	0	2,203,800
<b>Total Allocated</b>	<b>13,285,733</b>	<b>0</b>	<b>93,789,524</b>
Roll Forward	0	0	0
<b>Cost With Roll Forward</b>	<b>13,285,733</b>	<b>0</b>	<b>93,789,524</b>
Adjustments	0	0	0
<b>Proposed Costs</b>	<b>13,285,733</b>	<b>0</b>	<b>93,789,524</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	3,164,670	0	
121 City Clerk	2,198,620	( 1,543)	
131 City Attorney	11,299,425	( 38,689)	
141 Civil Service Board	582,343	0	
150 City Manager's Office	2,577,349	( 30,665)	
150.2 Agenda Coordination	384,822	0	
160 Finance - Director's Office	2,464,093	( 26,971)	
161 Finance - General Accounting	25,470,513	( 21,097,200)	
162 Finance - Treasury Management	81,749,347	( 76,935,450)	
163 Finance - Financial System Services	162,816	0	
171-4 Human Resources	5,563,106	( 5,430)	
231 Management and Budget	4,415,667	( 3,907)	
241 GSA - Administration	5,661,408	( 1,494,992)	
243 GSA - Miami Riverside Center	2,325,362	( 224,832)	
244 GSA - Graphics	742,209	( 24,606)	
246 GSA - Light Fleet	17,122,527	( 10,335,082)	
247 GSA - Heavy Fleet	11,535,594	( 716,158)	
251 Information Technology	18,478,021	( 2,218,353)	
261 Procurement	3,128,702	( 13,127)	
271 Auditor General	1,529,370	( 4,011)	
301-3 Risk Management	3,531,935	( 43,564)	
431 Equal Opportunity & Diversity	572,755	0	
371 Grants Administration	1,934,017	( 9,103)	
101 MAYOR			292,403
111-5 COMMISSIONERS			1,750,283
152 CODE COMPLIANCE			1,398,018
181-9 FIRE-RESCUE			10,429,341
190-1 POLICE			24,204,405
201-9 PUBLIC WORKS			4,684,091
211-3 SOLID WASTE			9,509,887
221 DEPT OF REAL ESTATE & ASSET MGMT			1,844,069
242 GSA PROPERTY MNGT			1,741,403
245 GSA COMMUNICATIONS SERVICES			431,470
281-4 BUILDING			4,362,168
291-8 PARKS & RECREATION			6,487,264

All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
342 ZONING			829,255	
351-5 PLANNING			1,415,805	
381 COMMUNICATIONS			217,268	
401 CIP			1,175,361	
441 OFFICE OF RESILIENCY AND SUSTAINABIL			86,364	
450 HUMAN SERVICES			953,013	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			2,281,308	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			434,710	
930 LIBERTY CITY			51,709	
940 VIRGINIA KEY			192,524	
950 CIVILIAN INVESTIGATIVE PANEL			136,537	
960 PENSION			13,316	
970 COMPONENT UNITS			468,951	
980 ND - NON DEPARTMENTAL			326,030	
999 OTHER			4,786,838	
Direct Billed Total			13,285,733	
Unallocated Total			0	
Totals	207,013,207	( 113,223,683)	93,789,524	Deviation 0

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	( 3,164,670)	0	0	0	0	0
121 City Clerk	0	1,543	( 2,450,541)	32,726	1,406	7,233	76,253
131 City Attorney	30,884	6,296	37,894	( 12,211,538)	7,543	38,793	25,083
141 Civil Service Board	3,068	0	0	37,020	( 669,815)	2,630	0
150 City Manager's Office	10,987	3,114	0	807,402	2,382	( 3,675,860)	17,056
150.2 Agenda Coordination	188	0	0	338,655	421	2,317	( 764,474)
160 Finance - Director's Office	3,677	26,971	0	630,123	1,262	6,949	8,816
161 Finance - General	26,966	2,212	0	0	3,784	20,846	0
162 Finance - Treasury	11,032	1,280	0	0	3,925	21,618	0
163 Finance - Financial	2,451	0	0	0	140	773	0
171-4 Human Resources	24,984	8,819	0	122,270	5,466	30,111	11,335
231 Management and Budget	6,946	3,907	0	50,055	2,523	13,897	30,226
241 GSA - Administration	1,550	362,493	0	84,469	981	5,405	0
243 GSA - Miami Riverside	12,444	9,970	0	0	1,121	6,177	0
244 GSA - Graphics	0	24,606	0	0	560	3,088	0
246 GSA - Light Fleet	0	1,484,721	0	0	4,625	25,479	0
247 GSA - Heavy Fleet	0	716,158	0	0	4,345	23,934	0
251 Information Technology	32,085	442,488	4,430	32,067	10,372	57,134	0
261 Procurement	7,029	13,127	0	250,797	2,663	14,670	11,335
271 Auditor General	13,841	4,011	0	25,288	1,121	6,177	0
301-3 Risk Management	7,796	43,851	0	68,565	2,523	13,897	10,076
431 Equal Opportunity &	2,553	0	0	8,082	421	2,317	0
371 Grants Administration	4,355	9,103	0	47,970	981	5,405	13,854
101 MAYOR	0	0	0	49,273	2,803	15,441	0
111-5 COMMISSIONERS	0	0	0	459,361	9,391	51,729	222,917
152 CODE COMPLIANCE	6,533	0	0	255,230	9,531	52,501	0
181-9 FIRE-RESCUE	31,745	0	29,824	475,525	124,043	683,286	21,410
190-1 POLICE	7,509	0	84,133	3,125,850	235,896	1,299,396	47,858
201-9 PUBLIC WORKS	22,495	0	62,398	1,025,090	19,903	109,634	0
211-3 SOLID WASTE	0	0	0	388,449	31,957	176,033	2,519
221 DEPT OF REAL ESTATE	21,047	0	0	796,713	5,747	31,655	34,005
242 GSA PROPERTY MNGT	0	0	0	0	5,186	28,567	0
245 GSA	0	0	0	0	1,121	6,177	0
281-4 BUILDING	49,942	0	125,626	685,653	21,164	116,583	6,297



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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 &	9,284	0	0	396,532	112,550	619,975	5,037
342 ZONING	13,312	0	0	226,291	4,065	22,390	5,037
351-5 PLANNING	21,993	0	0	457,276	5,326	29,338	52,896
381 COMMUNICATIONS	6,587	0	0	6,778	1,121	6,177	0
401 CIP	20,173	0	28,163	370,982	4,906	27,023	35,264
441 OFFICE OF RESILIENCY	0	0	0	16,163	0	0	56,674
450 HUMAN SERVICES	2,682	0	0	54,487	9,391	51,729	0
910 CD-COMMUNITY &	0	0	0	316,235	4,766	26,250	42,820
920 CRA - COMMUNITY	0	0	6,843	129,049	0	0	3,778
930 LIBERTY CITY	0	0	0	6,257	0	0	3,778
940 VIRGINIA KEY	0	0	0	26,852	0	0	1,259
950 CIVILIAN	0	0	0	7,300	701	3,861	1,259
960 PENSION	0	0	0	4,432	0	0	3,778
970 COMPONENT UNITS	2,398	0	0	396,271	0	0	13,854
980 ND - NON	0	0	0	0	1,682	9,265	0
999 OTHER	0	0	2,071,230	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Detail Of Allocated Costs**

Department	160 Finance - Director's 8.5	161 Finance - General 9.5	162 Finance - Treasury 10.5	163 Finance - Financial 11.5	171-4 Human Resources 12.5	231 Management and 13.5	241 GSA - 14.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	2,228	18,728	12,788	1,504	13,111	0	0
131 City Attorney	11,949	22,397	8,228	2,573	64,337	6,927	0
141 Civil Service Board	810	3,950	3,843	494	4,481	0	0
150 City Manager's Office	3,443	16,248	9,490	1,793	18,558	0	0
150.2 Agenda Coordination	608	2,557	2,611	337	3,548	6,927	0
160 Finance - Director's Office	( 3,243,926)	15,418	5,715	1,331	10,495	6,927	0
161 Finance - General	1,073,483	( 5,879,947)	3,460	2,931	33,137	0	0
162 Finance - Treasury	1,067,667	20,917	( 6,212,362)	3,301	34,220	0	0
163 Finance - Financial	46,053	1,815	2,130	( 240,406)	1,233	0	0
171-4 Human Resources	8,741	23,265	9,678	5,434	( 6,322,713)	13,854	0
231 Management and Budget	4,034	10,728	5,141	2,586	22,289	( 4,716,336)	0
241 GSA - Administration	1,569	19,145	11,920	1,375	9,074	21,742	( 4,550,544)
243 GSA - Miami Riverside	1,793	12,493	6,935	752	10,940	0	300,862
244 GSA - Graphics	896	8,223	4,906	485	5,469	0	150,431
246 GSA - Light Fleet	7,396	202,809	58,918	3,732	45,128	0	1,241,057
247 GSA - Heavy Fleet	6,947	103,480	42,317	2,509	42,393	0	1,165,842
251 Information Technology	16,585	63,163	16,903	5,459	100,698	14,494	0
261 Procurement	4,258	10,736	4,868	2,596	24,987	0	0
271 Auditor General	1,793	6,993	5,041	1,249	9,611	0	0
301-3 Risk Management	4,034	31,077	75,827	2,850	23,951	7,247	0
431 Equal Opportunity &	673	3,417	2,971	395	3,604	0	0
371 Grants Administration	1,569	61,467	9,896	1,182	9,241	0	0
101 MAYOR	4,483	17,475	8,849	1,053	24,027	0	0
111-5 COMMISSIONERS	15,016	82,390	53,036	3,917	80,658	0	0
152 CODE COMPLIANCE	15,241	33,087	30,836	3,490	92,327	28,989	0
181-9 FIRE-RESCUE	198,349	925,127	936,139	38,411	1,206,441	1,261,016	0
190-1 POLICE	377,196	1,295,186	697,002	50,476	2,293,083	2,377,087	0
201-9 PUBLIC WORKS	31,826	202,728	300,646	9,883	192,361	94,214	0
211-3 SOLID WASTE	51,100	149,972	559,506	10,234	310,801	376,855	0
221 DEPT OF REAL ESTATE	9,189	157,806	122,764	5,699	55,073	14,494	0
242 GSA PROPERTY MNGT	8,292	38,444	17,506	2,385	50,599	0	1,391,490
245 GSA	1,793	13,640	8,620	700	10,940	0	300,862
281-4 BUILDING	33,842	139,929	727,670	8,642	204,004	137,697	0



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Detail Of Allocated Costs**

Department	160 Finance - Director's 8.5	161 Finance - General 9.5	162 Finance - Treasury 10.5	163 Finance - Financial 11.5	171-4 Human Resources 12.5	231 Management and 13.5	241 GSA - 14.5
291-8 PARKS &	179,971	547,179	774,993	31,996	1,007,574	101,461	0
342 ZONING	6,499	14,674	165,395	1,569	38,994	28,989	0
351-5 PLANNING	8,517	41,104	112,924	3,327	51,135	36,236	0
381 COMMUNICATIONS	1,793	14,156	5,213	912	10,608	21,742	0
401 CIP	7,844	72,664	40,133	5,454	47,532	50,730	0
441 OFFICE OF RESILIENCY	0	237	330	696	0	0	0
450 HUMAN SERVICES	15,016	76,100	59,279	5,403	89,298	101,461	0
910 CD-COMMUNITY &	7,620	1,023,218	122,908	7,925	45,167	7,247	0
920 CRA - COMMUNITY	0	53,480	29,371	1,076	0	0	0
930 LIBERTY CITY	0	4,998	3,936	146	0	0	0
940 VIRGINIA KEY	0	16,946	12,386	384	0	0	0
950 CIVILIAN	1,121	14,102	13,025	807	6,671	0	0
960 PENSION	0	0	0	0	0	0	0
970 COMPONENT UNITS	0	79	0	0	0	0	0
980 ND - NON	2,689	40,794	24,501	953	14,915	0	0
999 OTHER	0	245,406	1,081,808	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Detail Of Allocated Costs**

Department	243 GSA - Miami 15.5	244 GSA - Graphics 16.5	246 GSA - Light Fleet 17.5	247 GSA - Heavy Fleet 18.5	251 Information 19.5	261 Procurement 20.5	271 Auditor General 21.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	1,040	( 6,962)	0	0	64,829	17,047	1,968
131 City Attorney	145,782	( 2,316)	571	0	479,550	8,665	12,522
141 Civil Service Board	14,505	0	0	0	12,613	382	602
150 City Manager's Office	51,919	( 5,989)	218	0	129,718	47,018	3,393
150.2 Agenda Coordination	886	0	0	0	17,272	764	373
160 Finance - Director's Office	20,776	( 6,278)	0	0	39,727	25,599	1,872
161 Finance - General	127,290	( 1,065)	0	0	187,806	1,911	4,181
162 Finance - Treasury	53,062	( 132)	0	0	135,604	21,403	4,147
163 Finance - Financial	11,572	0	0	0	10,514	0	179
171-4 Human Resources	117,990	( 2,046)	0	0	315,468	35,062	5,674
231 Management and Budget	32,796	( 21,927)	0	0	108,386	16,913	2,948
241 GSA - Administration	7,324	( 3,475)	215,244	( 675,995)	241,317	42,861	1,635
243 GSA - Miami Riverside	( 2,496,652)	0	0	0	7,563	18,346	892
244 GSA - Graphics	0	( 944,139)	0	0	5,165	19,110	680
246 GSA - Light Fleet	0	( 1,571)	( 10,020,491)	0	21,582	107,780	4,258
247 GSA - Heavy Fleet	0	0	0	( 13,053,289)	18,631	80,262	3,948
251 Information Technology	161,097	( 482)	11,068	0	( 17,364,690)	67,312	16,011
261 Procurement	35,304	( 6,364)	341	0	96,002	( 3,605,101)	3,293
271 Auditor General	69,494	0	0	0	43,778	10,185	( 1,729,775)
301-3 Risk Management	40,988	( 3,740)	59	0	128,573	28,435	3,177
431 Equal Opportunity &	12,818	0	0	0	15,234	3,175	613
371 Grants Administration	21,867	( 542)	0	0	74,259	11,343	1,748
101 MAYOR	17	( 7,478)	10,984	0	93,330	51,917	5,320
111-5 COMMISSIONERS	16	( 50,942)	49,243	0	510,221	198,403	14,439
152 CODE COMPLIANCE	59,149	( 26,341)	206,834	0	536,506	19,930	17,495
181-9 FIRE-RESCUE	160,124	( 53,369)	413,207	147,614	1,738,483	651,542	368,567
190-1 POLICE	50,847	( 56,871)	2,487,681	117,460	6,655,873	472,088	565,229
201-9 PUBLIC WORKS	113,016	( 9,793)	207,607	1,254,321	702,469	77,380	98,487
211-3 SOLID WASTE	14,269	( 33,707)	305,374	6,305,594	407,382	121,613	81,263
221 DEPT OF REAL ESTATE	107,000	( 9,734)	6,586	0	189,465	211,277	36,343
242 GSA PROPERTY MNGT	0	( 6,742)	0	0	18,141	148,406	11,391
245 GSA	0	0	0	0	63,490	15,872	2,327
281-4 BUILDING	275,143	( 37,738)	123,091	0	1,469,490	109,285	48,996



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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 &	46,671	( 52,066)	436,066	( 146,402)	1,099,696	580,179	108,250
342 ZONING	67,554	( 1,117)	0	0	191,913	13,135	9,042
351-5 PLANNING	140,490	( 13,995)	0	0	411,173	19,307	10,537
381 COMMUNICATIONS	33,071	( 1,012)	12,494	0	62,961	25,671	2,868
401 CIP	101,742	( 1,711)	4,959	0	303,367	20,671	9,135
441 OFFICE OF RESILIENCY	0	0	0	0	10,280	1,984	0
450 HUMAN SERVICES	13,472	( 8,030)	40,570	0	246,718	99,312	16,222
910 CD-COMMUNITY &	1,450	( 542)	0	0	169,363	37,510	18,063
920 CRA - COMMUNITY	19	( 317)	1,891	0	154,255	22,511	32,697
930 LIBERTY CITY	0	0	0	0	25,656	5,159	1,779
940 VIRGINIA KEY	0	0	0	0	42,638	89,679	2,380
950 CIVILIAN	72	( 845)	24	0	51,087	33,618	0
960 PENSION	4,703	0	0	0	403	0	0
970 COMPONENT UNITS	12,038	0	0	0	44,311	0	0
980 ND - NON	0	0	0	0	12,428	15,079	194,831
999 OTHER	0	0	0	0	0	0	0
Direct Billings	369,279	1,379,378	5,486,379	6,050,697	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Detail Of Allocated Costs**

Department	301-3 Risk Management	431 Equal Opportunity &	371 Grants	Total Plan Allocated
	22.5	23.5	24.5	
Building Depreciation	0	0	0	0
Equipment Depreciation	0	0	0	0
121 City Clerk	6,586	1,436	0	0
131 City Attorney	35,423	7,701	0	0
141 Civil Service Board	2,552	522	0	0
150 City Manager's Office	10,207	2,219	0	0
150.2 Agenda Coordination	1,796	392	0	0
160 Finance - Director's Office	6,249	1,175	0	0
161 Finance - General	16,168	3,524	0	0
162 Finance - Treasury	16,766	3,655	0	0
163 Finance - Financial	599	131	0	0
171-4 Human Resources	23,841	5,091	0	0
231 Management and Budget	10,778	2,350	0	0
241 GSA - Administration	34,580	914	0	0
243 GSA - Miami Riverside	4,790	1,044	0	0
244 GSA - Graphics	2,395	522	0	0
246 GSA - Light Fleet	22,824	4,308	0	0
247 GSA - Heavy Fleet	19,041	4,046	0	0
251 Information Technology	44,479	9,659	0	0
261 Procurement	11,404	2,480	0	0
271 Auditor General	4,790	1,044	0	0
301-3 Risk Management	( 3,979,907)	2,350	0	0
431 Equal Opportunity &	1,827	( 630,855)	0	0
371 Grants Administration	4,264	924	( 2,203,800)	0
101 MAYOR	12,270	2,639	0	292,403
111-5 COMMISSIONERS	41,648	8,840	0	1,750,283
152 CODE COMPLIANCE	47,709	8,971	0	1,398,018
181-9 FIRE-RESCUE	828,253	116,763	126,841	10,429,341
190-1 POLICE	1,600,058	222,046	199,322	24,204,405
201-9 PUBLIC WORKS	114,452	18,734	36,240	4,684,091
211-3 SOLID WASTE	220,592	30,081	0	9,509,887
221 DEPT OF REAL ESTATE	25,410	5,410	18,120	1,844,069
242 GSA PROPERTY MNGT	22,856	4,882	0	1,741,403
245 GSA	4,873	1,055	0	431,470
281-4 BUILDING	96,930	19,922	0	4,362,168



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Detail Of Allocated Costs**

Department	301-3 Risk Management 431 Equal Opportunity & 22.5	23.5	371 Grants 24.5	Total Plan Allocated
291-8 PARKS &	513,314	105,944	9,060	6,487,264
342 ZONING	17,687	3,826	0	829,255
351-5 PLANNING	23,208	5,013	0	1,415,805
381 COMMUNICATIONS	5,073	1,055	0	217,268
401 CIP	21,712	4,618	0	1,175,361
441 OFFICE OF RESILIENCY	0	0	0	86,364
450 HUMAN SERVICES	71,063	8,840	0	953,013
910 CD-COMMUNITY &	20,999	4,486	425,823	2,281,308
920 CRA - COMMUNITY	57	0	0	434,710
930 LIBERTY CITY	0	0	0	51,709
940 VIRGINIA KEY	0	0	0	192,524
950 CIVILIAN	3,074	660	0	136,537
960 PENSION	0	0	0	13,316
970 COMPONENT UNITS	0	0	0	468,951
980 ND - NON	7,310	1,583	0	326,030
999 OTHER	0	0	1,388,394	4,786,838
Direct Billings	0	0	0	13,285,733
Unallocated	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,789,524</b>

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule E - Summary of Allocation Basis**

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



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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 FY22Trial 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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	292,403	0	0	292,403	1,620,053	18.0490 %
111-5 COMMISSIONERS	1,750,283	0	0	1,750,283	4,052,412	43.1911 %
152 CODE COMPLIANCE	1,398,018	0	0	1,398,018	5,120,733	27.3011 %
181-9 FIRE-RESCUE	10,429,341	0	0	10,429,341	109,316,786	9.5405 %
190-1 POLICE	24,204,405	0	0	24,204,405	164,132,047	14.7469 %
201-9 PUBLIC WORKS	4,684,091	0	0	4,684,091	9,570,441	48.9433 %
211-3 SOLID WASTE	9,509,887	0	0	9,509,887	14,428,975	65.9083 %
221 DEPT OF REAL	1,844,069	0	0	1,844,069	2,843,834	64.8445 %
242 GSA PROPERTY	1,741,403	0	0	1,741,403	2,787,384	62.4745 %
245 GSA	431,470	0	0	431,470	639,956	67.4218 %
281-4 BUILDING	4,362,168	0	0	4,362,168	11,400,953	38.2614 %
291-8 PARKS &	6,487,264	0	0	6,487,264	24,696,415	26.2680 %
342 ZONING	829,255	0	0	829,255	2,541,681	32.6262 %
351-5 PLANNING	1,415,805	0	0	1,415,805	2,811,770	50.3528 %
381 COMMUNICATIONS	217,268	0	0	217,268	739,967	29.3618 %
401 CIP	1,175,361	0	0	1,175,361	1,052,484	111.6750 %
441 OFFICE OF	86,364	0	0	86,364	1,543	5,597.1484 %
450 HUMAN SERVICES	953,013	0	0	953,013	3,608,036	26.4136 %
910 CD-COMMUNITY &	2,281,308	0	0	2,281,308	4,062,935	56.1493 %
920 CRA - COMMUNITY	434,710	0	0	434,710	2,255,408	19.2741 %
930 LIBERTY CITY	51,709	0	0	51,709	477,990	10.8180 %
940 VIRGINIA KEY	192,524	0	0	192,524	584,876	32.9171 %
950 CIVILIAN	136,537	0	0	136,537	636,243	21.4599 %
980 ND - NON	326,030	0	0	326,030	13,986,383	2.3311 %
Composite Rate	75,234,686	0	0	75,234,686	383,369,305	19.6245 %





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .2 - Costs To Be Allocated  
 For Department Building Depreciation**

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

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department Building Depreciation**

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



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	7.3790	30,884		30,884		30,884
141 Civil Service Board	1,144	0.7330	3,068		3,068		3,068
150 City Manager's Office	4,097	2.6252	10,987		10,987		10,987
150.2 Agenda Coordination	70	0.0449	188		188		188
160 Finance - Director's Office	1,371	0.8786	3,677		3,677		3,677
161 Finance - General Accounting	10,055	6.4430	26,966		26,966		26,966
162 Finance - Treasury Management	4,113	2.6358	11,032		11,032		11,032
163 Finance - Financial System Services	914	0.5857	2,451		2,451		2,451
171-4 Human Resources	9,316	5.9693	24,984		24,984		24,984
231 Management and Budget	2,590	1.6596	6,946		6,946		6,946
241 GSA - Administration	578	0.3704	1,550		1,550		1,550
243 GSA - Miami Riverside Center	4,640	2.9731	12,444		12,444		12,444
251 Information Technology	11,964	7.6660	32,085		32,085		32,085
261 Procurement	2,621	1.6794	7,029		7,029		7,029
271 Auditor General	5,161	3.3070	13,841		13,841		13,841
301-3 Risk Management	2,907	1.8627	7,796		7,796		7,796
431 Equal Opportunity & Diversity	952	0.6100	2,553		2,553		2,553
371 Grants Administration	1,624	1.0406	4,355		4,355		4,355
152 CODE COMPLIANCE	2,436	1.5609	6,533		6,533		6,533
181-9 FIRE-RESCUE	11,837	7.5847	31,745		31,745		31,745
190-1 POLICE	2,800	1.7941	7,509		7,509		7,509
201-9 PUBLIC WORKS	8,388	5.3747	22,495		22,495		22,495
221 DEPT OF REAL ESTATE & ASSET	7,848	5.0287	21,047		21,047		21,047
281-4 BUILDING	18,623	11.9326	49,942		49,942		49,942
291-8 PARKS & RECREATION	3,462	2.2183	9,284		9,284		9,284



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	4,964	3.1807	13,312		13,312		13,312
351-5 PLANNING	8,201	5.2549	21,993		21,993		21,993
381 COMMUNICATIONS	2,456	1.5737	6,587		6,587		6,587
401 CIP	7,522	4.8198	20,173		20,173		20,173
450 HUMAN SERVICES	1,000	0.6408	2,682		2,682		2,682
970 COMPONENT UNITS	894	0.5728	2,398		2,398		2,398
SubTotal	156,065	100.0000	418,536		418,536		418,536
Total	156,065	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  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
131 City Attorney	30,884	30,884
141 Civil Service Board	3,068	3,068
150 City Manager's Office	10,987	10,987
150.2 Agenda Coordination	188	188
160 Finance - Director's Office	3,677	3,677
161 Finance - General	26,966	26,966
162 Finance - Treasury	11,032	11,032
163 Finance - Financial	2,451	2,451
171-4 Human Resources	24,984	24,984
231 Management and Budget	6,946	6,946
241 GSA - Administration	1,550	1,550
243 GSA - Miami Riverside	12,444	12,444
251 Information Technology	32,085	32,085
261 Procurement	7,029	7,029
271 Auditor General	13,841	13,841
301-3 Risk Management	7,796	7,796
431 Equal Opportunity &	2,553	2,553
371 Grants Administration	4,355	4,355
152 CODE COMPLIANCE	6,533	6,533
181-9 FIRE-RESCUE	31,745	31,745
190-1 POLICE	7,509	7,509
201-9 PUBLIC WORKS	22,495	22,495
221 DEPT OF REAL ESTATE	21,047	21,047
281-4 BUILDING	49,942	49,942
291-8 PARKS &	9,284	9,284
342 ZONING	13,312	13,312
351-5 PLANNING	21,993	21,993
381 COMMUNICATIONS	6,587	6,587
401 CIP	20,173	20,173
450 HUMAN SERVICES	2,682	2,682
970 COMPONENT UNITS	2,398	2,398



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
Direct Billed	0	0
Total	<u>418,536</u>	<u>418,536</u>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**  
**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  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .2 - Costs To Be Allocated  
 For Department Equipment Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,164,670			3,164,670
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>3,164,670</u>	<u>0</u>		<u>3,164,670</u>

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department Equipment Depreciation**

	Total	General & Admin	Equipment Depreciation
<b>Wages &amp; Benefits</b>			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
<b>Other Expense &amp; Cost</b>			
Equipment Depreciation	3,164,670	0	3,164,670
<b>Departmental Totals</b>			
Total Expenditures	3,164,670	0	3,164,670
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	3,164,670	0	3,164,670
<b>Allocation Step 1</b>			
1st Allocation	3,164,670	0	3,164,670
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 00020 Equipment Depreciation</b>			
Total Allocated	3,164,670	0	3,164,670



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	1,543	0.0488	1,543		1,543		1,543
131 City Attorney	6,296	0.1989	6,296		6,296		6,296
150 City Manager's Office	3,114	0.0984	3,114		3,114		3,114
160 Finance - Director's Office	26,971	0.8523	26,971		26,971		26,971
161 Finance - General Accounting	2,212	0.0699	2,212		2,212		2,212
162 Finance - Treasury Management	1,280	0.0404	1,280		1,280		1,280
171-4 Human Resources	8,819	0.2787	8,819		8,819		8,819
231 Management and Budget	3,907	0.1235	3,907		3,907		3,907
241 GSA - Administration	362,493	11.4544	362,493		362,493		362,493
243 GSA - Miami Riverside Center	9,970	0.3150	9,970		9,970		9,970
244 GSA - Graphics	24,606	0.7775	24,606		24,606		24,606
246 GSA - Light Fleet	1,484,721	46.9156	1,484,721		1,484,721		1,484,721
247 GSA - Heavy Fleet	716,158	22.6298	716,158		716,158		716,158
251 Information Technology	442,488	13.9821	442,488		442,488		442,488
261 Procurement	13,127	0.4148	13,127		13,127		13,127
271 Auditor General	4,011	0.1267	4,011		4,011		4,011
301-3 Risk Management	43,851	1.3856	43,851		43,851		43,851
371 Grants Administration	9,103	0.2876	9,103		9,103		9,103
SubTotal	3,164,670	100.0000	3,164,670		3,164,670		3,164,670
Total	3,164,670	100.0000	3,164,670		3,164,670		3,164,670

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department Equipment Depreciation**

Receiving Department	Total Equipment Depreciation	
121 City Clerk	1,543	1,543
131 City Attorney	6,296	6,296
150 City Manager's Office	3,114	3,114
160 Finance - Director's Office	26,971	26,971
161 Finance - General	2,212	2,212
162 Finance - Treasury	1,280	1,280
171-4 Human Resources	8,819	8,819
231 Management and Budget	3,907	3,907
241 GSA - Administration	362,493	362,493
243 GSA - Miami Riverside	9,970	9,970
244 GSA - Graphics	24,606	24,606
246 GSA - Light Fleet	1,484,721	1,484,721
247 GSA - Heavy Fleet	716,158	716,158
251 Information Technology	442,488	442,488
261 Procurement	13,127	13,127
271 Auditor General	4,011	4,011
301-3 Risk Management	43,851	43,851
371 Grants Administration	9,103	9,103
Direct Billed	0	0
<b>Total</b>	<b>3,164,670</b>	<b>3,164,670</b>



**NATURE AND EXTENT OF SERVICES  
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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.

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 121 City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,198,620			2,198,620
Depreciation	( 1,543)			
Machinery and Equipment	0			
Total Deductions:	( 1,543)			( 1,543)
Equipment Depreciation	1,543		1,543	
121 City Clerk		311,097	311,097	
131 City Attorney		32,726	32,726	
141 Civil Service Board		1,406	1,406	
150 City Manager's Office		7,233	7,233	
150.2 Agenda Coordination		76,253	76,253	
160 Finance - Director's Office		2,228	2,228	
161 Finance - General Accounting		18,728	18,728	
162 Finance - Treasury Management		12,788	12,788	
163 Finance - Financial System Services		1,504	1,504	
171-4 Human Resources		13,111	13,111	
243 GSA - Miami Riverside Center		1,040	1,040	
244 GSA - Graphics		( 6,962)	( 6,962)	
251 Information Technology		64,829	64,829	
261 Procurement		17,047	17,047	
271 Auditor General		1,968	1,968	
301-3 Risk Management		6,586	6,586	
431 Equal Opportunity & Diversity		1,436	1,436	
Total Allocated Additions:	1,543	563,018	564,561	564,561
Total To Be Allocated:	2,198,620	563,018		2,761,638



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 121 City Clerk**

	Total	General & Admin	Records Management	General Government
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,060,412	381,748	169,666	508,998
Fringe Benefits	91,789	33,044	14,686	44,059
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	444,000	159,840	71,040	213,120
Life and Health Insurance	211,000	75,960	33,760	101,280
Workers' Compensation	24,000	8,640	3,840	11,520
Professional Service	134,536	48,433	21,526	64,577
Travel and Per Diem	0	0	0	0
Postage	4,083	1,470	653	1,960
Rentals and Leases	1,565	563	250	752
Repair and Maintenance	38,189	13,748	6,110	18,331
Printing and Graphics	415	149	66	200
Advertising and Relations	176,912	63,688	28,306	84,918
Office Supplies & Minor Equipment	7,158	2,577	1,145	3,436
Publications, Subscriptions, & Membershi	3,018	1,086	483	1,449
*Depreciation	1,543	1,543	0	0
*Machinery and Equipment	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,198,620	792,489	351,531	1,054,600
<b>Deductions</b>				
Total Deductions	( 1,543)	( 1,543)	0	0
<b>Functional Cost</b>				
Functional Cost	2,197,077	790,946	351,531	1,054,600
<b>Allocation Step 1</b>				
Inbound- All Others	1,543	555	247	741
Reallocate Admin Costs		( 791,501)	197,875	593,626
1st Allocation	2,198,620	0	549,653	1,648,967



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 121 City Clerk**

	Total	General & Admin	Records Management	General Government
<hr/>				
Allocation Step 2				
Inbound- All Others	563,018	202,686	90,083	270,249
Reallocate Admin Costs		( 202,686)	50,672	152,014
2nd Allocation	563,018	0	140,755	422,263
<b>Total For 00030 121 City Clerk</b>				
<hr/>				
Total Allocated	2,761,638	0	690,408	2,071,230





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	25,011	56.5989	311,097		311,097		311,097
131 City Attorney	1,916	4.3358	23,832		23,832	14,062	37,894
251 Information Technology	224	0.5069	2,786		2,786	1,644	4,430
181-9 FIRE-RESCUE	1,508	3.4125	18,757		18,757	11,067	29,824
190-1 POLICE	4,254	9.6266	52,913		52,913	31,220	84,133
201-9 PUBLIC WORKS	3,155	7.1396	39,243		39,243	23,155	62,398
281-4 BUILDING	6,352	14.3743	79,009		79,009	46,617	125,626
401 CIP	1,424	3.2224	17,712		17,712	10,451	28,163
920 CRA - COMMUNITY	346	0.7830	4,304		4,304	2,539	6,843
SubTotal	44,190	100.0000	549,653		549,653	140,755	690,408
Total	44,190	100.0000	549,653		549,653	140,755	690,408

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	1,648,967		1,648,967	422,263	2,071,230
SubTotal	100	100.0000	1,648,967		1,648,967	422,263	2,071,230
Total	100	100.0000	1,648,967		1,648,967	422,263	2,071,230

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



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 121 City Clerk**

Receiving Department	Total	Records Management	General Government
121 City Clerk	311,097	311,097	0
131 City Attorney	37,894	37,894	0
251 Information Technology	4,430	4,430	0
181-9 FIRE-RESCUE	29,824	29,824	0
190-1 POLICE	84,133	84,133	0
201-9 PUBLIC WORKS	62,398	62,398	0
281-4 BUILDING	125,626	125,626	0
401 CIP	28,163	28,163	0
920 CRA - COMMUNITY	6,843	6,843	0
999 OTHER	2,071,230	0	2,071,230
Direct Billed	0	0	0
<b>Total</b>	<b>2,761,638</b>	<b>690,408</b>	<b>2,071,230</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 131 City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,299,425			11,299,425
Major Machinery and Equipment	0			
Depreciation	( 38,689)			
Capital Outlay	0			
Total Deductions:	( 38,689)			( 38,689)
Building Depreciation	30,884		30,884	
Equipment Depreciation	6,296		6,296	
121 City Clerk	23,832	14,062	37,894	
131 City Attorney		2,452,006	2,452,006	
141 Civil Service Board		7,543	7,543	
150 City Manager's Office		38,793	38,793	
150.2 Agenda Coordination		25,083	25,083	
160 Finance - Director's Office		11,949	11,949	
161 Finance - General Accounting		22,397	22,397	
162 Finance - Treasury Management		8,228	8,228	
163 Finance - Financial System Services		2,573	2,573	
171-4 Human Resources		64,337	64,337	
231 Management and Budget		6,927	6,927	
243 GSA - Miami Riverside Center		145,782	145,782	
244 GSA - Graphics		( 2,316)	( 2,316)	
246 GSA - Light Fleet		571	571	
251 Information Technology		479,550	479,550	
261 Procurement		8,665	8,665	
271 Auditor General		12,522	12,522	
301-3 Risk Management		35,423	35,423	
431 Equal Opportunity & Diversity		7,701	7,701	



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .2 - Costs To Be Allocated  
 For Department 131 City Attorney**

Total Allocated Additions:	61,012	3,341,796	3,402,808	3,402,808
Total To Be Allocated:	11,321,748	3,341,796		14,663,544



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	6,746,259	0	6,746,259
Fringe Benefits	575,139	0	575,139
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	2,309,000	0	2,309,000
Life and Health Insurance	1,157,473	0	1,157,473
Workers' Compensation	95,000	0	95,000
Professional Service	72,271	0	72,271
Travel and Per Diem	6,813	0	6,813
Communications & Relations	0	0	0
Postage	2,000	0	2,000
Rentals and Leases	10,553	0	10,553
Repair and Maintenance	167,366	0	167,366
Office Supplies & Minor Equipment	15,263	0	15,263
Publications, Subscriptions, & Membershi	103,599	0	103,599
*Major Machinery and Equipment	0	0	0
*Depreciation	38,689	38,689	0
*Capital Outlay	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	11,299,425	38,689	11,260,736
<b>Deductions</b>			
Total Deductions	( 38,689)	( 38,689)	0
Functional Cost	11,260,736	0	11,260,736
<b>Allocation Step 1</b>			
Inbound- All Others	61,012	61,012	0
Reallocate Admin Costs	-	( 61,012)	61,012
1st Allocation	11,321,748	0	11,321,748



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<hr/>			
Allocation Step 2			
Inbound- All Others	3,341,796	3,341,796	0
Reallocate Admin Costs		( 3,341,796)	3,341,796
2nd Allocation	3,341,796	0	3,341,796
<b>Total For 00040 131 City Attorney</b>			
Total Allocated	14,663,544	0	14,663,544





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	173	0.2891	32,726		32,726		32,726
131 City Attorney	12,962	21.6573	2,452,006		2,452,006		2,452,006
141 Civil Service Board	142	0.2373	26,862		26,862	10,158	37,020
150 City Manager's Office	3,097	5.1746	585,856		585,856	221,546	807,402
150.2 Agenda Coordination	1,299	2.1704	245,730		245,730	92,925	338,655
160 Finance - Director's Office	2,417	4.0384	457,221		457,221	172,902	630,123
171-4 Human Resources	469	0.7836	88,720		88,720	33,550	122,270
231 Management and Budget	192	0.3208	36,320		36,320	13,735	50,055
241 GSA - Administration	324	0.5414	61,291		61,291	23,178	84,469
251 Information Technology	123	0.2055	23,268		23,268	8,799	32,067
261 Procurement	962	1.6074	181,980		181,980	68,817	250,797
271 Auditor General	97	0.1621	18,349		18,349	6,939	25,288
301-3 Risk Management	263	0.4394	49,751		49,751	18,814	68,565
431 Equal Opportunity & Diversity	31	0.0518	5,864		5,864	2,218	8,082
371 Grants Administration	184	0.3074	34,807		34,807	13,163	47,970
101 MAYOR	189	0.3158	35,753		35,753	13,520	49,273
111-5 COMMISSIONERS	1,762	2.9440	333,315		333,315	126,046	459,361
152 CODE COMPLIANCE	979	1.6358	185,196		185,196	70,034	255,230
181-9 FIRE-RESCUE	1,824	3.0476	345,044		345,044	130,481	475,525
190-1 POLICE	11,990	20.0334	2,268,133		2,268,133	857,717	3,125,850
201-9 PUBLIC WORKS	3,932	6.5698	743,811		743,811	281,279	1,025,090
211-3 SOLID WASTE	1,490	2.4896	281,861		281,861	106,588	388,449
221 DEPT OF REAL ESTATE & ASSET	3,056	5.1061	578,100		578,100	218,613	796,713
281-4 BUILDING	2,630	4.3943	497,514		497,514	188,139	685,653
291-8 PARKS & RECREATION	1,521	2.5414	287,726		287,726	108,806	396,532



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	868	1.4503	164,198		164,198	62,093	226,291
351-5 PLANNING	1,754	2.9307	331,802		331,802	125,474	457,276
381 COMMUNICATIONS	26	0.0434	4,918		4,918	1,860	6,778
401 CIP	1,423	2.3776	269,187		269,187	101,795	370,982
441 OFFICE OF RESILIENCY AND	62	0.1036	11,728		11,728	4,435	16,163
450 HUMAN SERVICES	209	0.3492	39,536		39,536	14,951	54,487
910 CD-COMMUNITY & ECONOMIC	1,213	2.0267	229,462		229,462	86,773	316,235
920 CRA - COMMUNITY	495	0.8271	93,639		93,639	35,410	129,049
930 LIBERTY CITY	24	0.0401	4,540		4,540	1,717	6,257
940 VIRGINIA KEY	103	0.1721	19,484		19,484	7,368	26,852
950 CIVILIAN INVESTIGATIVE PANEL	28	0.0468	5,297		5,297	2,003	7,300
960 PENSION	17	0.0284	3,216		3,216	1,216	4,432
970 COMPONENT UNITS	1,520	2.5397	287,537		287,537	108,734	396,271
SubTotal	59,850	100.0000	11,321,748		11,321,748	3,341,796	14,663,544
Total	59,850	100.0000	11,321,748		11,321,748	3,341,796	14,663,544

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
121 City Clerk	32,726	32,726
131 City Attorney	2,452,006	2,452,006
141 Civil Service Board	37,020	37,020
150 City Manager's Office	807,402	807,402
150.2 Agenda Coordination	338,655	338,655
160 Finance - Director's Office	630,123	630,123
171-4 Human Resources	122,270	122,270
231 Management and Budget	50,055	50,055
241 GSA - Administration	84,469	84,469
251 Information Technology	32,067	32,067
261 Procurement	250,797	250,797
271 Auditor General	25,288	25,288
301-3 Risk Management	68,565	68,565
431 Equal Opportunity &	8,082	8,082
371 Grants Administration	47,970	47,970
101 MAYOR	49,273	49,273
111-5 COMMISSIONERS	459,361	459,361
152 CODE COMPLIANCE	255,230	255,230
181-9 FIRE-RESCUE	475,525	475,525
190-1 POLICE	3,125,850	3,125,850
201-9 PUBLIC WORKS	1,025,090	1,025,090
211-3 SOLID WASTE	388,449	388,449
221 DEPT OF REAL ESTATE	796,713	796,713
281-4 BUILDING	685,653	685,653
291-8 PARKS &	396,532	396,532
342 ZONING	226,291	226,291
351-5 PLANNING	457,276	457,276
381 COMMUNICATIONS	6,778	6,778
401 CIP	370,982	370,982
441 OFFICE OF RESILIENCY	16,163	16,163
450 HUMAN SERVICES	54,487	54,487
910 CD-COMMUNITY &	316,235	316,235
920 CRA - COMMUNITY	129,049	129,049



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
930 LIBERTY CITY	6,257	6,257
940 VIRGINIA KEY	26,852	26,852
950 CIVILIAN	7,300	7,300
960 PENSION	4,432	4,432
970 COMPONENT UNITS	396,271	396,271
Direct Billed	0	0
<b>Total</b>	<b>14,663,544</b>	<b>14,663,544</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 141 Civil Service Board**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	582,343			582,343
Building Depreciation	3,068		3,068	
131 City Attorney	26,862	10,158	37,020	
141 Civil Service Board		511	511	
150 City Manager's Office		2,630	2,630	
160 Finance - Director's Office		810	810	
161 Finance - General Accounting		3,950	3,950	
162 Finance - Treasury Management		3,843	3,843	
163 Finance - Financial System Services		494	494	
171-4 Human Resources		4,481	4,481	
243 GSA - Miami Riverside Center		14,505	14,505	
251 Information Technology		12,613	12,613	
261 Procurement		382	382	
271 Auditor General		602	602	
301-3 Risk Management		2,552	2,552	
431 Equal Opportunity & Diversity		522	522	
Total Allocated Additions:	29,930	58,053	87,983	87,983
Total To Be Allocated:	612,273	58,053		670,326



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<b>Wages &amp; Benefits</b>			
Salaries	324,577	0	324,577
Fringe Benefits	29,282	0	29,282
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	131,000	0	131,000
Life and Health Insurance	58,000	0	58,000
Workers' Compensation	6,000	0	6,000
Professional Service	23,220	0	23,220
Communications and Related Services	1	0	1
Travel and Per Diem	0	0	0
Postage	82	0	82
Rentals and Leases	646	0	646
Repair and Maintenance	8,000	0	8,000
Other Current Charge	139	0	139
Printing and Graphics	0	0	0
Office Supplies & Minor Equipment	99	0	99
Publications, Subscriptions, & Membershi	1,297	0	1,297
<b>Departmental Totals</b>			
Total Expenditures	582,343	0	582,343
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	582,343	0	582,343
<b>Allocation Step 1</b>			
Inbound- All Others	29,930	29,930	0
Reallocate Admin Costs		( 29,930)	29,930
1st Allocation	612,273	0	612,273



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<hr/>			
Allocation Step 2			
Inbound- All Others	58,053	58,053	0
Reallocate Admin Costs		( 58,053)	58,053
2nd Allocation	58,053	0	58,053
Total For 00050 141 Civil Service Board			
Total Allocated	670,326	0	670,326





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	11	0.2297	1,406		1,406		1,406
131 City Attorney	59	1.2320	7,543		7,543		7,543
141 Civil Service Board	4	0.0835	511		511		511
150 City Manager's Office	17	0.3550	2,173		2,173	209	2,382
150.2 Agenda Coordination	3	0.0626	384		384	37	421
160 Finance - Director's Office	9	0.1879	1,151		1,151	111	1,262
161 Finance - General Accounting	27	0.5638	3,452		3,452	332	3,784
162 Finance - Treasury Management	28	0.5847	3,580		3,580	345	3,925
163 Finance - Financial System Services	1	0.0209	128		128	12	140
171-4 Human Resources	39	0.8144	4,986		4,986	480	5,466
231 Management and Budget	18	0.3759	2,301		2,301	222	2,523
241 GSA - Administration	7	0.1462	895		895	86	981
243 GSA - Miami Riverside Center	8	0.1670	1,023		1,023	98	1,121
244 GSA - Graphics	4	0.0835	511		511	49	560
246 GSA - Light Fleet	33	0.6891	4,219		4,219	406	4,625
247 GSA - Heavy Fleet	31	0.6473	3,963		3,963	382	4,345
251 Information Technology	74	1.5452	9,461		9,461	911	10,372
261 Procurement	19	0.3967	2,429		2,429	234	2,663
271 Auditor General	8	0.1670	1,023		1,023	98	1,121
301-3 Risk Management	18	0.3759	2,301		2,301	222	2,523
431 Equal Opportunity & Diversity	3	0.0626	384		384	37	421
371 Grants Administration	7	0.1462	895		895	86	981
101 MAYOR	20	0.4176	2,557		2,557	246	2,803
111-5 COMMISSIONERS	67	1.3990	8,566		8,566	825	9,391
152 CODE COMPLIANCE	68	1.4199	8,694		8,694	837	9,531



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	885	18.4799	113,147		113,147	10,896	124,043
190-1 POLICE	1,683	35.1432	215,172		215,172	20,724	235,896
201-9 PUBLIC WORKS	142	2.9651	18,155		18,155	1,748	19,903
211-3 SOLID WASTE	228	4.7609	29,150		29,150	2,807	31,957
221 DEPT OF REAL ESTATE & ASSET	41	0.8561	5,242		5,242	505	5,747
242 GSA PROPERTY MNGT	37	0.7726	4,730		4,730	456	5,186
245 GSA COMMUNICATIONS SERVICES	8	0.1670	1,023		1,023	98	1,121
281-4 BUILDING	151	3.1531	19,305		19,305	1,859	21,164
291-8 PARKS & RECREATION	803	16.7676	102,663		102,663	9,887	112,550
342 ZONING	29	0.6056	3,708		3,708	357	4,065
351-5 PLANNING	38	0.7935	4,858		4,858	468	5,326
381 COMMUNICATIONS	8	0.1670	1,023		1,023	98	1,121
401 CIP	35	0.7308	4,475		4,475	431	4,906
450 HUMAN SERVICES	67	1.3990	8,566		8,566	825	9,391
910 CD-COMMUNITY & ECONOMIC	34	0.7100	4,347		4,347	419	4,766
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1044	639		639	62	701
980 ND - NON DEPARTMENTAL	12	0.2506	1,534		1,534	148	1,682
SubTotal	4,789	100.0000	612,273		612,273	58,053	670,326
Total	4,789	100.0000	612,273		612,273	58,053	670,326

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
121 City Clerk	1,406	1,406
131 City Attorney	7,543	7,543
141 Civil Service Board	511	511
150 City Manager's Office	2,382	2,382
150.2 Agenda Coordination	421	421
160 Finance - Director's Office	1,262	1,262
161 Finance - General	3,784	3,784
162 Finance - Treasury	3,925	3,925
163 Finance - Financial	140	140
171-4 Human Resources	5,466	5,466
231 Management and Budget	2,523	2,523
241 GSA - Administration	981	981
243 GSA - Miami Riverside	1,121	1,121
244 GSA - Graphics	560	560
246 GSA - Light Fleet	4,625	4,625
247 GSA - Heavy Fleet	4,345	4,345
251 Information Technology	10,372	10,372
261 Procurement	2,663	2,663
271 Auditor General	1,121	1,121
301-3 Risk Management	2,523	2,523
431 Equal Opportunity &	421	421
371 Grants Administration	981	981
101 MAYOR	2,803	2,803
111-5 COMMISSIONERS	9,391	9,391
152 CODE COMPLIANCE	9,531	9,531
181-9 FIRE-RESCUE	124,043	124,043
190-1 POLICE	235,896	235,896
201-9 PUBLIC WORKS	19,903	19,903
211-3 SOLID WASTE	31,957	31,957
221 DEPT OF REAL ESTATE	5,747	5,747
242 GSA PROPERTY MNGT	5,186	5,186
245 GSA	1,121	1,121
281-4 BUILDING	21,164	21,164



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
291-8 PARKS &	112,550	112,550
342 ZONING	4,065	4,065
351-5 PLANNING	5,326	5,326
381 COMMUNICATIONS	1,121	1,121
401 CIP	4,906	4,906
450 HUMAN SERVICES	9,391	9,391
910 CD-COMMUNITY &	4,766	4,766
950 CIVILIAN	701	701
980 ND - NON	1,682	1,682
Direct Billed	0	0
<b>Total</b>	<b>670,326</b>	<b>670,326</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 150 City Manager's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,577,349			2,577,349
Major Machinery and Equipment	0			
Transfers and Others	( 27,551)			
Depreciation	( 3,114)			
Total Deductions:	( 30,665)			( 30,665)
Building Depreciation	10,987		10,987	
Equipment Depreciation	3,114		3,114	
131 City Attorney	585,856	221,546	807,402	
141 Civil Service Board	2,173	209	2,382	
150 City Manager's Office		11,178	11,178	
150.2 Agenda Coordination		17,056	17,056	
160 Finance - Director's Office		3,443	3,443	
161 Finance - General Accounting		16,248	16,248	
162 Finance - Treasury Management		9,490	9,490	
163 Finance - Financial System Services		1,793	1,793	
171-4 Human Resources		18,558	18,558	
243 GSA - Miami Riverside Center		51,919	51,919	
244 GSA - Graphics		( 5,989)	( 5,989)	
246 GSA - Light Fleet		218	218	
251 Information Technology		129,718	129,718	
261 Procurement		47,018	47,018	
271 Auditor General		3,393	3,393	
301-3 Risk Management		10,207	10,207	
431 Equal Opportunity & Diversity		2,219	2,219	
Total Allocated Additions:	602,130	538,224	1,140,354	1,140,354
Total To Be Allocated:	3,148,814	538,224	3,687,038	3,687,038



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
<b>Wages &amp; Benefits</b>			
Salaries	1,827,805	0	1,827,805
Fringe Benefits	179,257	0	179,257
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	304,000	0	304,000
Life and Health Insurance	147,275	0	147,275
Workers' Compensation	27,614	0	27,614
Professional Service	7,387	0	7,387
Communications and Related Services	0	0	0
Travel and Per Diem	12,323	0	12,323
Postage	312	0	312
Rentals and Leases	2,774	0	2,774
Insurance	12,000	0	12,000
Repair and Maintenance	12,368	0	12,368
Other Current Charge	0	0	0
Office Supplies & Minor Equipment	0	0	0
Other Materials & Supplies	4,753	0	4,753
Publications, Subscriptions, & Membershi	8,816	0	8,816
*Major Machinery and Equipment	0	0	0
*Transfers and Others	27,551	27,551	0
*Depreciation	3,114	3,114	0
<b>Departmental Totals</b>			
Total Expenditures	2,577,349	30,665	2,546,684
<b>Deductions</b>			
Total Deductions	( 30,665)	( 30,665)	0
<b>Functional Cost</b>			
Functional Cost	2,546,684	0	2,546,684
<b>Allocation Step 1</b>			
Inbound- All Others	602,130	602,130	0
Reallocate Admin Costs	( 602,130)	( 602,130)	602,130
1st Allocation	3,148,814	0	3,148,814



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
<hr/>			
Allocation Step 2			
Inbound- All Others	538,224	538,224	0
Reallocate Admin Costs		( 538,224)	538,224
2nd Allocation	538,224	0	538,224
<b>Total For 00060 150 City Manager's Office</b>			
Total Allocated	3,687,038	0	3,687,038





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	11	0.2297	7,233		7,233		7,233
131 City Attorney	59	1.2320	38,793		38,793		38,793
141 Civil Service Board	4	0.0835	2,630		2,630		2,630
150 City Manager's Office	17	0.3550	11,178		11,178		11,178
150.2 Agenda Coordination	3	0.0626	1,973		1,973	344	2,317
160 Finance - Director's Office	9	0.1879	5,918		5,918	1,031	6,949
161 Finance - General Accounting	27	0.5638	17,753		17,753	3,093	20,846
162 Finance - Treasury Management	28	0.5847	18,410		18,410	3,208	21,618
163 Finance - Financial System Services	1	0.0209	658		658	115	773
171-4 Human Resources	39	0.8144	25,643		25,643	4,468	30,111
231 Management and Budget	18	0.3759	11,835		11,835	2,062	13,897
241 GSA - Administration	7	0.1462	4,603		4,603	802	5,405
243 GSA - Miami Riverside Center	8	0.1670	5,260		5,260	917	6,177
244 GSA - Graphics	4	0.0835	2,630		2,630	458	3,088
246 GSA - Light Fleet	33	0.6891	21,698		21,698	3,781	25,479
247 GSA - Heavy Fleet	31	0.6473	20,383		20,383	3,551	23,934
251 Information Technology	74	1.5452	48,656		48,656	8,478	57,134
261 Procurement	19	0.3967	12,493		12,493	2,177	14,670
271 Auditor General	8	0.1670	5,260		5,260	917	6,177
301-3 Risk Management	18	0.3759	11,835		11,835	2,062	13,897
431 Equal Opportunity & Diversity	3	0.0626	1,973		1,973	344	2,317
371 Grants Administration	7	0.1462	4,603		4,603	802	5,405
101 MAYOR	20	0.4176	13,150		13,150	2,291	15,441
111-5 COMMISSIONERS	67	1.3990	44,053		44,053	7,676	51,729
152 CODE COMPLIANCE	68	1.4199	44,711		44,711	7,790	52,501



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	885	18.4799	581,896		581,896	101,390	683,286
190-1 POLICE	1,683	35.1432	1,106,586		1,106,586	192,810	1,299,396
201-9 PUBLIC WORKS	142	2.9651	93,366		93,366	16,268	109,634
211-3 SOLID WASTE	228	4.7609	149,912		149,912	26,121	176,033
221 DEPT OF REAL ESTATE & ASSET	41	0.8561	26,958		26,958	4,697	31,655
242 GSA PROPERTY MNGT	37	0.7726	24,328		24,328	4,239	28,567
245 GSA COMMUNICATIONS SERVICES	8	0.1670	5,260		5,260	917	6,177
281-4 BUILDING	151	3.1531	99,284		99,284	17,299	116,583
291-8 PARKS & RECREATION	803	16.7676	527,980		527,980	91,995	619,975
342 ZONING	29	0.6056	19,068		19,068	3,322	22,390
351-5 PLANNING	38	0.7935	24,985		24,985	4,353	29,338
381 COMMUNICATIONS	8	0.1670	5,260		5,260	917	6,177
401 CIP	35	0.7308	23,013		23,013	4,010	27,023
450 HUMAN SERVICES	67	1.3990	44,053		44,053	7,676	51,729
910 CD-COMMUNITY & ECONOMIC	34	0.7100	22,355		22,355	3,895	26,250
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1044	3,288		3,288	573	3,861
980 ND - NON DEPARTMENTAL	12	0.2506	7,890		7,890	1,375	9,265
SubTotal	4,789	100.0000	3,148,814		3,148,814	538,224	3,687,038
Total	4,789	100.0000	3,148,814		3,148,814	538,224	3,687,038

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
121 City Clerk	7,233	7,233
131 City Attorney	38,793	38,793
141 Civil Service Board	2,630	2,630
150 City Manager's Office	11,178	11,178
150.2 Agenda Coordination	2,317	2,317
160 Finance - Director's Office	6,949	6,949
161 Finance - General	20,846	20,846
162 Finance - Treasury	21,618	21,618
163 Finance - Financial	773	773
171-4 Human Resources	30,111	30,111
231 Management and Budget	13,897	13,897
241 GSA - Administration	5,405	5,405
243 GSA - Miami Riverside	6,177	6,177
244 GSA - Graphics	3,088	3,088
246 GSA - Light Fleet	25,479	25,479
247 GSA - Heavy Fleet	23,934	23,934
251 Information Technology	57,134	57,134
261 Procurement	14,670	14,670
271 Auditor General	6,177	6,177
301-3 Risk Management	13,897	13,897
431 Equal Opportunity &	2,317	2,317
371 Grants Administration	5,405	5,405
101 MAYOR	15,441	15,441
111-5 COMMISSIONERS	51,729	51,729
152 CODE COMPLIANCE	52,501	52,501
181-9 FIRE-RESCUE	683,286	683,286
190-1 POLICE	1,299,396	1,299,396
201-9 PUBLIC WORKS	109,634	109,634
211-3 SOLID WASTE	176,033	176,033
221 DEPT OF REAL ESTATE	31,655	31,655
242 GSA PROPERTY MNGT	28,567	28,567
245 GSA	6,177	6,177
281-4 BUILDING	116,583	116,583



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
291-8 PARKS &	619,975	619,975
342 ZONING	22,390	22,390
351-5 PLANNING	29,338	29,338
381 COMMUNICATIONS	6,177	6,177
401 CIP	27,023	27,023
450 HUMAN SERVICES	51,729	51,729
910 CD-COMMUNITY &	26,250	26,250
950 CIVILIAN	3,861	3,861
980 ND - NON	9,265	9,265
Direct Billed	0	0
<b>Total</b>	<b>3,687,038</b>	<b>3,687,038</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**  
**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 has 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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 150.2 Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	384,822			384,822
Depreciation	0			
Total Deductions:	0			0
Building Depreciation	188		188	
131 City Attorney	245,730	92,925	338,655	
141 Civil Service Board	384	37	421	
150 City Manager's Office	1,973	344	2,317	
160 Finance - Director's Office		608	608	
161 Finance - General Accounting		2,557	2,557	
162 Finance - Treasury Management		2,611	2,611	
163 Finance - Financial System Services		337	337	
171-4 Human Resources		3,548	3,548	
231 Management and Budget		6,927	6,927	
243 GSA - Miami Riverside Center		886	886	
251 Information Technology		17,272	17,272	
261 Procurement		764	764	
271 Auditor General		373	373	
301-3 Risk Management		1,796	1,796	
431 Equal Opportunity & Diversity		392	392	
Total Allocated Additions:	248,275	131,377	379,652	379,652
Total To Be Allocated:	633,097	131,377		764,474

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 150.2 Agenda Coordination**

	Total	General & Admin	Agenda Operations
<b>Wages &amp; Benefits</b>			
Salaries & Wages	200,765	0	200,765
Fringe Benefits	20,426	0	20,426
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	90,000	0	90,000
Life and Health Insurance	58,000	0	58,000
Workers' Compensation	6,000	0	6,000
Rentals and Leases	1,109	0	1,109
Repair and Maintenance	8,000	0	8,000
Office Supplies & Minor Equipment	522	0	522
*Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	384,822	0	384,822
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	384,822	0	384,822
<b>Allocation Step 1</b>			
Inbound- All Others	248,275	248,275	0
Reallocate Admin Costs		( 248,275)	248,275
1st Allocation	633,097	0	633,097
<b>Allocation Step 2</b>			
Inbound- All Others	131,377	131,377	0
Reallocate Admin Costs		( 131,377)	131,377
2nd Allocation	131,377	0	131,377
<b>Total For 00061 150.2 Agenda Coordination</b>			
Total Allocated	764,474	0	764,474



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 150.2 Agenda Coordination**

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	76	12.0444	76,253		76,253		76,253
131 City Attorney	25	3.9620	25,083		25,083		25,083
150 City Manager's Office	17	2.6941	17,056		17,056		17,056
160 Finance - Director's Office	7	1.1094	7,023		7,023	1,793	8,816
171-4 Human Resources	9	1.4263	9,030		9,030	2,305	11,335
231 Management and Budget	24	3.8035	24,080		24,080	6,146	30,226
261 Procurement	9	1.4263	9,030		9,030	2,305	11,335
301-3 Risk Management	8	1.2678	8,027		8,027	2,049	10,076
371 Grants Administration	11	1.7433	11,037		11,037	2,817	13,854
111-5 COMMISSIONERS	177	28.0507	177,587		177,587	45,330	222,917
181-9 FIRE-RESCUE	17	2.6941	17,056		17,056	4,354	21,410
190-1 POLICE	38	6.0222	38,126		38,126	9,732	47,858
211-3 SOLID WASTE	2	0.3170	2,007		2,007	512	2,519
221 DEPT OF REAL ESTATE & ASSET	27	4.2789	27,090		27,090	6,915	34,005
281-4 BUILDING	5	0.7924	5,017		5,017	1,280	6,297
291-8 PARKS & RECREATION	4	0.6339	4,013		4,013	1,024	5,037
342 ZONING	4	0.6339	4,013		4,013	1,024	5,037
351-5 PLANNING	42	6.6561	42,140		42,140	10,756	52,896
401 CIP	28	4.4374	28,093		28,093	7,171	35,264
441 OFFICE OF RESILIENCY AND	45	7.1315	45,150		45,150	11,524	56,674
910 CD-COMMUNITY & ECONOMIC	34	5.3883	34,113		34,113	8,707	42,820
920 CRA - COMMUNITY	3	0.4754	3,010		3,010	768	3,778
930 LIBERTY CITY	3	0.4754	3,010		3,010	768	3,778
940 VIRGINIA KEY	1	0.1585	1,003		1,003	256	1,259
950 CIVILIAN INVESTIGATIVE PANEL	1	0.1585	1,003		1,003	256	1,259





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .4 - Detail Activity Allocations  
 For Department 150.2 Agenda Coordination**

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
960 PENSION	3	0.4754	3,010		3,010	768	3,778
970 COMPONENT UNITS	11	1.7433	11,037		11,037	2,817	13,854
SubTotal	631	100.0000	633,097		633,097	131,377	764,474
Total	631	100.0000	633,097		633,097	131,377	764,474

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
121 City Clerk	76,253	76,253
131 City Attorney	25,083	25,083
150 City Manager's Office	17,056	17,056
160 Finance - Director's Office	8,816	8,816
171-4 Human Resources	11,335	11,335
231 Management and Budget	30,226	30,226
261 Procurement	11,335	11,335
301-3 Risk Management	10,076	10,076
371 Grants Administration	13,854	13,854
111-5 COMMISSIONERS	222,917	222,917
181-9 FIRE-RESCUE	21,410	21,410
190-1 POLICE	47,858	47,858
211-3 SOLID WASTE	2,519	2,519
221 DEPT OF REAL ESTATE	34,005	34,005
281-4 BUILDING	6,297	6,297
291-8 PARKS &	5,037	5,037
342 ZONING	5,037	5,037
351-5 PLANNING	52,896	52,896
401 CIP	35,264	35,264
441 OFFICE OF RESILIENCY	56,674	56,674
910 CD-COMMUNITY &	42,820	42,820
920 CRA - COMMUNITY	3,778	3,778
930 LIBERTY CITY	3,778	3,778
940 VIRGINIA KEY	1,259	1,259
950 CIVILIAN	1,259	1,259
960 PENSION	3,778	3,778
970 COMPONENT UNITS	13,854	13,854



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
Total	764,474	764,474



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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 ACFR; 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**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 160 Finance - Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,464,093			2,464,093
Major Machinery and Equipment	0			
Depreciation	( 26,971)			
Transfers and Others	0			
Total Deductions:	( 26,971)			( 26,971)
Building Depreciation	3,677		3,677	
Equipment Depreciation	26,971		26,971	
131 City Attorney	457,221	172,902	630,123	
141 Civil Service Board	1,151	111	1,262	
150 City Manager's Office	5,918	1,031	6,949	
150.2 Agenda Coordination	7,023	1,793	8,816	
160 Finance - Director's Office		1,823	1,823	
161 Finance - General Accounting		15,418	15,418	
162 Finance - Treasury Management		5,715	5,715	
163 Finance - Financial System Services		1,331	1,331	
171-4 Human Resources		10,495	10,495	
231 Management and Budget		6,927	6,927	
243 GSA - Miami Riverside Center		20,776	20,776	
244 GSA - Graphics		( 6,278)	( 6,278)	
251 Information Technology		39,727	39,727	
261 Procurement		25,599	25,599	
271 Auditor General		1,872	1,872	
301-3 Risk Management		6,249	6,249	
431 Equal Opportunity & Diversity		1,175	1,175	
Total Allocated Additions:	501,961	306,666	808,627	808,627
Total To Be Allocated:	2,939,083	306,666		3,245,749



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
<b>Wages &amp; Benefits</b>				
Salaries	1,008,747	0	675,860	332,887
Fringe Benefits	97,112	0	65,065	32,047
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	366,000	0	245,220	120,780
Life and Health Insurance	173,000	0	115,910	57,090
Workers' Compensation	23,000	0	15,410	7,590
Professional Service	522,631	0	350,163	172,468
Travel and Per Diem	5,152	0	3,452	1,700
Communications and Related Services	115	0	77	38
Postage	5,148	0	3,449	1,699
Rentals and Leases	646	0	433	213
Insurance	28,000	0	18,760	9,240
Repair and Maintenance	188,000	0	125,960	62,040
Office Supplies & Minor Equipment	13,232	0	8,865	4,367
Other Current Charges	1,731	0	1,160	571
Publications, Subscriptions, & Membershi	4,608	0	3,087	1,521
*Major Machinery and Equipment	0	0	0	0
*Depreciation	26,971	26,971	0	0
*Transfers and Others	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,464,093	26,971	1,632,871	804,251
<b>Deductions</b>				
Total Deductions	( 26,971)	( 26,971)	0	0
<b>Functional Cost</b>				
Functional Cost	2,437,122	0	1,632,871	804,251
<b>Allocation Step 1</b>				
Inbound- All Others	501,961	501,961	0	0
Reallocate Admin Costs		( 501,961)	336,314	165,647
1st Allocation	2,939,083	0	1,969,185	969,898



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
<hr/>				
Allocation Step 2				
Inbound- All Others	306,666	306,666	0	0
Reallocate Admin Costs		( 306,666)	205,466	101,200
2nd Allocation	306,666	0	205,466	101,200
<b>Total For 00070 160 Finance - Director's Office</b>				
<b>Total Allocated</b>	<b>3,245,749</b>	<b>0</b>	<b>2,174,651</b>	<b>1,071,098</b>



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	2,252,335	49.0852	966,579		966,579	100,853	1,067,432
162 Finance - Treasury Management	2,239,584	48.8074	961,108		961,108	100,283	1,061,391
163 Finance - Financial System Services	96,699	2.1074	41,498		41,498	4,330	45,828
SubTotal	4,588,618	100.0000	1,969,185		1,969,185	205,466	2,174,651
Total	4,588,618	100.0000	1,969,185		1,969,185	205,466	2,174,651

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





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	11	0.2297	2,228		2,228		2,228
131 City Attorney	59	1.2320	11,949		11,949		11,949
141 Civil Service Board	4	0.0835	810		810		810
150 City Manager's Office	17	0.3550	3,443		3,443		3,443
150.2 Agenda Coordination	3	0.0626	608		608		608
160 Finance - Director's Office	9	0.1879	1,823		1,823		1,823
161 Finance - General Accounting	27	0.5638	5,468		5,468	583	6,051
162 Finance - Treasury Management	28	0.5847	5,671		5,671	605	6,276
163 Finance - Financial System Services	1	0.0209	203		203	22	225
171-4 Human Resources	39	0.8144	7,899		7,899	842	8,741
231 Management and Budget	18	0.3759	3,645		3,645	389	4,034
241 GSA - Administration	7	0.1462	1,418		1,418	151	1,569
243 GSA - Miami Riverside Center	8	0.1670	1,620		1,620	173	1,793
244 GSA - Graphics	4	0.0835	810		810	86	896
246 GSA - Light Fleet	33	0.6891	6,683		6,683	713	7,396
247 GSA - Heavy Fleet	31	0.6473	6,278		6,278	669	6,947
251 Information Technology	74	1.5452	14,987		14,987	1,598	16,585
261 Procurement	19	0.3967	3,848		3,848	410	4,258
271 Auditor General	8	0.1670	1,620		1,620	173	1,793
301-3 Risk Management	18	0.3759	3,645		3,645	389	4,034
431 Equal Opportunity & Diversity	3	0.0626	608		608	65	673
371 Grants Administration	7	0.1462	1,418		1,418	151	1,569
101 MAYOR	20	0.4176	4,051		4,051	432	4,483
111-5 COMMISSIONERS	67	1.3990	13,569		13,569	1,447	15,016
152 CODE COMPLIANCE	68	1.4199	13,772		13,772	1,469	15,241



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	885	18.4799	179,236		179,236	19,113	198,349
190-1 POLICE	1,683	35.1432	340,851		340,851	36,345	377,196
201-9 PUBLIC WORKS	142	2.9651	28,759		28,759	3,067	31,826
211-3 SOLID WASTE	228	4.7609	46,176		46,176	4,924	51,100
221 DEPT OF REAL ESTATE & ASSET	41	0.8561	8,304		8,304	885	9,189
242 GSA PROPERTY MNGT	37	0.7726	7,493		7,493	799	8,292
245 GSA COMMUNICATIONS SERVICES	8	0.1670	1,620		1,620	173	1,793
281-4 BUILDING	151	3.1531	30,581		30,581	3,261	33,842
291-8 PARKS & RECREATION	803	16.7676	162,629		162,629	17,342	179,971
342 ZONING	29	0.6056	5,873		5,873	626	6,499
351-5 PLANNING	38	0.7935	7,696		7,696	821	8,517
381 COMMUNICATIONS	8	0.1670	1,620		1,620	173	1,793
401 CIP	35	0.7308	7,088		7,088	756	7,844
450 HUMAN SERVICES	67	1.3990	13,569		13,569	1,447	15,016
910 CD-COMMUNITY & ECONOMIC	34	0.7100	6,886		6,886	734	7,620
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1044	1,013		1,013	108	1,121
980 ND - NON DEPARTMENTAL	12	0.2506	2,430		2,430	259	2,689
SubTotal	4,789	100.0000	969,898		969,898	101,200	1,071,098
Total	4,789	100.0000	969,898		969,898	101,200	1,071,098

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	2,228	0	2,228
131 City Attorney	11,949	0	11,949
141 Civil Service Board	810	0	810
150 City Manager's Office	3,443	0	3,443
150.2 Agenda Coordination	608	0	608
160 Finance - Director's Office	1,823	0	1,823
161 Finance - General	1,073,483	1,067,432	6,051
162 Finance - Treasury	1,067,667	1,061,391	6,276
163 Finance - Financial	46,053	45,828	225
171-4 Human Resources	8,741	0	8,741
231 Management and Budget	4,034	0	4,034
241 GSA - Administration	1,569	0	1,569
243 GSA - Miami Riverside	1,793	0	1,793
244 GSA - Graphics	896	0	896
246 GSA - Light Fleet	7,396	0	7,396
247 GSA - Heavy Fleet	6,947	0	6,947
251 Information Technology	16,585	0	16,585
261 Procurement	4,258	0	4,258
271 Auditor General	1,793	0	1,793
301-3 Risk Management	4,034	0	4,034
431 Equal Opportunity &	673	0	673
371 Grants Administration	1,569	0	1,569
101 MAYOR	4,483	0	4,483
111-5 COMMISSIONERS	15,016	0	15,016
152 CODE COMPLIANCE	15,241	0	15,241
181-9 FIRE-RESCUE	198,349	0	198,349
190-1 POLICE	377,196	0	377,196
201-9 PUBLIC WORKS	31,826	0	31,826
211-3 SOLID WASTE	51,100	0	51,100
221 DEPT OF REAL ESTATE	9,189	0	9,189
242 GSA PROPERTY MNGT	8,292	0	8,292
245 GSA	1,793	0	1,793
281-4 BUILDING	33,842	0	33,842



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
291-8 PARKS &	179,971	0	179,971
342 ZONING	6,499	0	6,499
351-5 PLANNING	8,517	0	8,517
381 COMMUNICATIONS	1,793	0	1,793
401 CIP	7,844	0	7,844
450 HUMAN SERVICES	15,016	0	15,016
910 CD-COMMUNITY &	7,620	0	7,620
950 CIVILIAN	1,121	0	1,121
980 ND - NON	2,689	0	2,689
Direct Billed	0	0	0
<b>Total</b>	<b>3,245,749</b>	<b>2,174,651</b>	<b>1,071,098</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 161 Finance - General Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,470,513			25,470,513
Depreciation	( 21,097,200)			
Total Deductions:	( 21,097,200)			( 21,097,200)
Building Depreciation	26,966		26,966	
Equipment Depreciation	2,212		2,212	
141 Civil Service Board	3,452	332	3,784	
150 City Manager's Office	17,753	3,093	20,846	
160 Finance - Director's Office	972,047	101,436	1,073,483	
161 Finance - General Accounting		255,180	255,180	
162 Finance - Treasury Management		3,460	3,460	
163 Finance - Financial System Services		2,931	2,931	
171-4 Human Resources		33,137	33,137	
243 GSA - Miami Riverside Center		127,290	127,290	
244 GSA - Graphics		( 1,065)	( 1,065)	
251 Information Technology		187,806	187,806	
261 Procurement		1,911	1,911	
271 Auditor General		4,181	4,181	
301-3 Risk Management		16,168	16,168	
431 Equal Opportunity & Diversity		3,524	3,524	
Total Allocated Additions:	1,022,430	739,384	1,761,814	1,761,814
Total To Be Allocated:	5,395,743	739,384		6,135,127



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
<b>Wages &amp; Benefits</b>					
Salaries	2,252,335	0	427,944	427,944	382,897
Fringe Benefits	177,319	0	33,691	33,691	30,144
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	959,000	0	182,210	182,210	163,030
Life and Health Insurance	585,594	0	111,263	111,263	99,551
Workers' Compensation	56,000	0	10,640	10,640	9,520
Professional Services	328,661	0	62,446	62,446	55,872
Postage	12,040	0	2,288	2,288	2,047
Travel and Per Diem	40	0	8	8	7
Rentals and Leases	2,218	0	421	421	377
Office Supplies & Minor Equipment	16	0	3	3	3
Publications, Subscriptions, & Membershi	90	0	17	17	15
Transfer and Others	0	0	0	0	0
*Depreciation	21,097,200	21,097,200	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	25,470,513	21,097,200	830,931	830,931	743,463
<b>Deductions</b>					
Total Deductions	( 21,097,200)	( 21,097,200)	0	0	0
Functional Cost	4,373,313	0	830,931	830,931	743,463
<b>Allocation Step 1</b>					
Inbound- All Others	1,022,430	1,022,430	0	0	0
Reallocate Admin Costs		( 1,022,430)	194,262	194,262	173,813
1st Allocation	5,395,743	0	1,025,193	1,025,193	917,276
<b>Allocation Step 2</b>					
Inbound- All Others	739,384	739,384	0	0	0
Reallocate Admin Costs		( 739,384)	140,483	140,483	125,695
2nd Allocation	739,384	0	140,483	140,483	125,695



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	6,135,127	0	1,165,676	1,165,676	1,042,971





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 161 Finance - General Accounting**

	Grants & Special Revenues	Payroll	CIP/Special Projects
<b>Wages &amp; Benefits</b>			
Salaries	427,944	495,513	90,093
Fringe Benefits	33,691	39,009	7,093
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	182,210	210,980	38,360
Life and Health Insurance	111,263	128,830	23,424
Workers' Compensation	10,640	12,320	2,240
Professional Services	62,446	72,305	13,146
Postage	2,288	2,647	482
Travel and Per Diem	8	7	2
Rentals and Leases	421	489	89
Office Supplies & Minor Equipment	3	3	1
Publications, Subscriptions, & Membershi	17	20	4
Transfer and Others	0	0	0
*Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	830,931	962,123	174,934
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	830,931	962,123	174,934
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	194,262	224,934	40,897
1st Allocation	1,025,193	1,187,057	215,831
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	140,483	162,665	29,575
2nd Allocation	140,483	162,665	29,575



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	1,165,676	1,349,722	245,406



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	812	0.8243	8,451		8,451		8,451
131 City Attorney	389	0.3949	4,048		4,048		4,048
141 Civil Service Board	247	0.2507	2,571		2,571		2,571
150 City Manager's Office	613	0.6223	6,380		6,380		6,380
150.2 Agenda Coordination	169	0.1716	1,759		1,759		1,759
160 Finance - Director's Office	370	0.3756	3,851		3,851		3,851
161 Finance - General Accounting	224	0.2274	2,331		2,331		2,331
162 Finance - Treasury Management	516	0.5238	5,370		5,370	758	6,128
163 Finance - Financial System Services	129	0.1310	1,343		1,343	189	1,532
171-4 Human Resources	584	0.5928	6,078		6,078	857	6,935
231 Management and Budget	311	0.3157	3,237		3,237	457	3,694
241 GSA - Administration	721	0.7319	7,504		7,504	1,059	8,563
243 GSA - Miami Riverside Center	419	0.4253	4,361		4,361	615	4,976
244 GSA - Graphics	295	0.2995	3,070		3,070	433	3,503
246 GSA - Light Fleet	3,568	3.6220	37,133		37,133	5,238	42,371
247 GSA - Heavy Fleet	2,562	2.6008	26,663		26,663	3,761	30,424
251 Information Technology	1,017	1.0324	10,584		10,584	1,493	12,077
261 Procurement	294	0.2985	3,060		3,060	432	3,492
271 Auditor General	302	0.3066	3,143		3,143	443	3,586
301-3 Risk Management	1,671	1.6963	17,390		17,390	2,453	19,843
431 Equal Opportunity & Diversity	180	0.1827	1,873		1,873	264	2,137
371 Grants Administration	594	0.6030	6,182		6,182	872	7,054
101 MAYOR	536	0.5441	5,578		5,578	787	6,365
111-5 COMMISSIONERS	3,177	3.2251	33,063		33,063	4,664	37,727
152 CODE COMPLIANCE	593	0.6020	6,171		6,171	871	7,042



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	17,497	17.7619	182,090		182,090	25,691	207,781
190-1 POLICE	12,014	12.1958	125,031		125,031	17,639	142,670
201-9 PUBLIC WORKS	4,989	5.0645	51,921		51,921	7,325	59,246
211-3 SOLID WASTE	4,914	4.9884	51,140		51,140	7,215	58,355
221 DEPT OF REAL ESTATE & ASSET	3,922	3.9814	40,817		40,817	5,758	46,575
242 GSA PROPERTY MNGT	1,060	1.0760	11,032		11,032	1,556	12,588
245 GSA COMMUNICATIONS SERVICES	522	0.5299	5,433		5,433	766	6,199
281-4 BUILDING	2,685	2.7256	27,943		27,943	3,942	31,885
291-8 PARKS & RECREATION	11,273	11.4436	117,319		117,319	16,551	133,870
342 ZONING	351	0.3563	3,653		3,653	515	4,168
351-5 PLANNING	1,448	1.4699	15,069		15,069	2,126	17,195
381 COMMUNICATIONS	309	0.3137	3,216		3,216	454	3,670
401 CIP	2,041	2.0719	21,241		21,241	2,997	24,238
441 OFFICE OF RESILIENCY AND	20	0.0203	208		208	29	237
450 HUMAN SERVICES	3,556	3.6098	37,008		37,008	5,221	42,229
910 CD-COMMUNITY & ECONOMIC	7,028	7.1344	73,141		73,141	10,318	83,459
920 CRA - COMMUNITY	1,754	1.7805	18,254		18,254	2,575	20,829
930 LIBERTY CITY	238	0.2416	2,477		2,477	349	2,826
940 VIRGINIA KEY	627	0.6365	6,525		6,525	921	7,446
950 CIVILIAN INVESTIGATIVE PANEL	789	0.8009	8,211		8,211	1,158	9,369
980 ND - NON DEPARTMENTAL	1,179	1.1968	12,270		12,270	1,731	14,001
SubTotal	98,509	100.0000	1,025,193		1,025,193	140,483	1,165,676
Total	98,509	100.0000	1,025,193		1,025,193	140,483	1,165,676



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	456	0.6294	6,452		6,452		6,452
131 City Attorney	71	0.0980	1,005		1,005		1,005
141 Civil Service Board	20	0.0276	283		283		283
150 City Manager's Office	187	0.2581	2,646		2,646		2,646
150.2 Agenda Coordination	2	0.0028	28		28		28
160 Finance - Director's Office	218	0.3009	3,085		3,085		3,085
161 Finance - General Accounting	13	0.0179	184		184		184
162 Finance - Treasury Management	121	0.1670	1,712		1,712	238	1,950
171-4 Human Resources	182	0.2512	2,575		2,575	358	2,933
231 Management and Budget	53	0.0731	750		750	104	854
241 GSA - Administration	211	0.2912	2,986		2,986	415	3,401
243 GSA - Miami Riverside Center	241	0.3326	3,410		3,410	474	3,884
244 GSA - Graphics	130	0.1794	1,839		1,839	255	2,094
246 GSA - Light Fleet	7,504	10.3568	106,177		106,177	14,746	120,923
247 GSA - Heavy Fleet	3,748	5.1729	53,032		53,032	7,365	60,397
251 Information Technology	766	1.0572	10,838		10,838	1,505	12,343
261 Procurement	62	0.0856	877		877	122	999
271 Auditor General	44	0.0607	623		623	86	709
301-3 Risk Management	275	0.3795	3,891		3,891	540	4,431
431 Equal Opportunity & Diversity	21	0.0290	297		297	41	338
371 Grants Administration	79	0.1090	1,118		1,118	155	1,273
101 MAYOR	296	0.4085	4,188		4,188	582	4,770
111-5 COMMISSIONERS	1,248	1.7224	17,658		17,658	2,452	20,110
152 CODE COMPLIANCE	193	0.2664	2,731		2,731	379	3,110
181-9 FIRE-RESCUE	6,032	8.3252	85,349		85,349	11,854	97,203



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	6,318	8.7199	89,396		89,396	12,416	101,812
201-9 PUBLIC WORKS	2,205	3.0433	31,199		31,199	4,333	35,532
211-3 SOLID WASTE	1,060	1.4630	14,998		14,998	2,083	17,081
221 DEPT OF REAL ESTATE & ASSET	2,365	3.2641	33,463		33,463	4,648	38,111
242 GSA PROPERTY MNGT	731	1.0089	10,343		10,343	1,437	11,780
245 GSA COMMUNICATIONS SERVICES	186	0.2567	2,632		2,632	366	2,998
281-4 BUILDING	3,332	4.5987	47,146		47,146	6,548	53,694
291-8 PARKS & RECREATION	6,817	9.4086	96,456		96,456	13,396	109,852
351-5 PLANNING	409	0.5645	5,787		5,787	804	6,591
381 COMMUNICATIONS	87	0.1201	1,231		1,231	171	1,402
401 CIP	802	1.1069	11,348		11,348	1,576	12,924
450 HUMAN SERVICES	843	1.1635	11,928		11,928	1,657	13,585
910 CD-COMMUNITY & ECONOMIC	21,361	29.4817	302,246		302,246	41,976	344,222
920 CRA - COMMUNITY	1,686	2.3270	23,856		23,856	3,313	27,169
930 LIBERTY CITY	127	0.1753	1,797		1,797	250	2,047
940 VIRGINIA KEY	346	0.4775	4,896		4,896	680	5,576
950 CIVILIAN INVESTIGATIVE PANEL	177	0.2443	2,504		2,504	348	2,852
970 COMPONENT UNITS	3	0.0041	42		42	6	48
980 ND - NON DEPARTMENTAL	1,427	1.9695	20,191		20,191	2,804	22,995
SubTotal	72,455	100.0000	1,025,193		1,025,193	140,483	1,165,676
Total	72,455	100.0000	1,025,193		1,025,193	140,483	1,165,676



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .4 - Detail Activity Allocations  
For Department 161 Finance - General Accounting**

Allocation Basis: Number of Accounts Payable Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	0.1198	1,098		1,098		1,098
131 City Attorney	104	0.2965	2,720		2,720		2,720
141 Civil Service Board	4	0.0114	105		105		105
150 City Manager's Office	115	0.3279	3,008		3,008		3,008
150.2 Agenda Coordination	1	0.0029	26		26		26
160 Finance - Director's Office	239	0.6814	6,251		6,251		6,251
161 Finance - General Accounting	9,405	26.8155	245,972		245,972		245,972
162 Finance - Treasury Management	158	0.4505	4,132		4,132	789	4,921
171-4 Human Resources	76	0.2167	1,988		1,988	380	2,368
231 Management and Budget	35	0.0998	915		915	175	1,090
241 GSA - Administration	167	0.4762	4,368		4,368	834	5,202
243 GSA - Miami Riverside Center	44	0.1255	1,151		1,151	220	1,371
244 GSA - Graphics	48	0.1369	1,255		1,255	240	1,495
246 GSA - Light Fleet	969	2.7628	25,343		25,343	4,840	30,183
247 GSA - Heavy Fleet	125	0.3564	3,269		3,269	624	3,893
251 Information Technology	572	1.6309	14,960		14,960	2,857	17,817
261 Procurement	28	0.0798	732		732	140	872
271 Auditor General	14	0.0399	366		366	70	436
301-3 Risk Management	55	0.1568	1,438		1,438	275	1,713
431 Equal Opportunity & Diversity	3	0.0086	78		78	15	93
371 Grants Administration	50	0.1426	1,308		1,308	250	1,558
101 MAYOR	22	0.0627	575		575	110	685
111-5 COMMISSIONERS	180	0.5132	4,708		4,708	899	5,607
152 CODE COMPLIANCE	119	0.3393	3,112		3,112	594	3,706
181-9 FIRE-RESCUE	6,301	17.9654	164,792		164,792	31,475	196,267



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	9,694	27.6391	253,530		253,530	48,425	301,955
201-9 PUBLIC WORKS	584	1.6651	15,274		15,274	2,917	18,191
211-3 SOLID WASTE	323	0.9209	8,448		8,448	1,613	10,061
221 DEPT OF REAL ESTATE & ASSET	1,179	3.3616	30,835		30,835	5,889	36,724
242 GSA PROPERTY MNGT	116	0.3307	3,034		3,034	579	3,613
245 GSA COMMUNICATIONS SERVICES	70	0.1996	1,831		1,831	350	2,181
281-4 BUILDING	374	1.0663	9,781		9,781	1,868	11,649
291-8 PARKS & RECREATION	2,054	5.8564	53,719		53,719	10,260	63,979
342 ZONING	74	0.2110	1,935		1,935	370	2,305
351-5 PLANNING	211	0.6016	5,518		5,518	1,054	6,572
381 COMMUNICATIONS	219	0.6244	5,728		5,728	1,094	6,822
401 CIP	822	2.3437	21,498		21,498	4,106	25,604
450 HUMAN SERVICES	43	0.1226	1,125		1,125	215	1,340
910 CD-COMMUNITY & ECONOMIC	99	0.2823	2,589		2,589	495	3,084
920 CRA - COMMUNITY	176	0.5018	4,603		4,603	879	5,482
930 LIBERTY CITY	4	0.0114	105		105	20	125
940 VIRGINIA KEY	126	0.3593	3,295		3,295	629	3,924
950 CIVILIAN INVESTIGATIVE PANEL	15	0.0428	392		392	75	467
970 COMPONENT UNITS	1	0.0029	26		26	5	31
980 ND - NON DEPARTMENTAL	13	0.0371	340		340	65	405
SubTotal	35,073	100.0000	917,276		917,276	125,695	1,042,971
Total	35,073	100.0000	917,276		917,276	125,695	1,042,971



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .4 - Detail Activity Allocations  
For Department 161 Finance - General Accounting**

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	4	4.2553	43,625		43,625	5,978	49,603
181-9 FIRE-RESCUE	14	14.8936	152,688		152,688	20,923	173,611
190-1 POLICE	22	23.4043	239,939		239,939	32,879	272,818
201-9 PUBLIC WORKS	4	4.2553	43,625		43,625	5,978	49,603
221 DEPT OF REAL ESTATE & ASSET	2	2.1277	21,813		21,813	2,989	24,802
291-8 PARKS & RECREATION	1	1.0638	10,906		10,906	1,495	12,401
910 CD-COMMUNITY & ECONOMIC	47	50.0000	512,597		512,597	70,241	582,838
SubTotal	94	100.0000	1,025,193		1,025,193	140,483	1,165,676
Total	94	100.0000	1,025,193		1,025,193	140,483	1,165,676

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	11	0.2297	2,727		2,727		2,727
131 City Attorney	59	1.2320	14,624		14,624		14,624
141 Civil Service Board	4	0.0835	991		991		991
150 City Manager's Office	17	0.3550	4,214		4,214		4,214
150.2 Agenda Coordination	3	0.0626	744		744		744
160 Finance - Director's Office	9	0.1879	2,231		2,231		2,231
161 Finance - General Accounting	27	0.5638	6,693		6,693		6,693
162 Finance - Treasury Management	28	0.5847	6,940		6,940	978	7,918
163 Finance - Financial System Services	1	0.0209	248		248	35	283
171-4 Human Resources	39	0.8144	9,667		9,667	1,362	11,029
231 Management and Budget	18	0.3759	4,462		4,462	628	5,090
241 GSA - Administration	7	0.1462	1,735		1,735	244	1,979
243 GSA - Miami Riverside Center	8	0.1670	1,983		1,983	279	2,262
244 GSA - Graphics	4	0.0835	991		991	140	1,131
246 GSA - Light Fleet	33	0.6891	8,180		8,180	1,152	9,332
247 GSA - Heavy Fleet	31	0.6473	7,684		7,684	1,082	8,766
251 Information Technology	74	1.5452	18,342		18,342	2,584	20,926
261 Procurement	19	0.3967	4,710		4,710	663	5,373
271 Auditor General	8	0.1670	1,983		1,983	279	2,262
301-3 Risk Management	18	0.3759	4,462		4,462	628	5,090
431 Equal Opportunity & Diversity	3	0.0626	744		744	105	849
371 Grants Administration	7	0.1462	1,735		1,735	244	1,979
101 MAYOR	20	0.4176	4,957		4,957	698	5,655
111-5 COMMISSIONERS	67	1.3990	16,607		16,607	2,339	18,946
152 CODE COMPLIANCE	68	1.4199	16,855		16,855	2,374	19,229



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	885	18.4799	219,366		219,366	30,899	250,265
190-1 POLICE	1,683	35.1432	417,168		417,168	58,763	475,931
201-9 PUBLIC WORKS	142	2.9651	35,198		35,198	4,958	40,156
211-3 SOLID WASTE	228	4.7609	56,515		56,515	7,960	64,475
221 DEPT OF REAL ESTATE & ASSET	41	0.8561	10,163		10,163	1,431	11,594
242 GSA PROPERTY MNGT	37	0.7726	9,171		9,171	1,292	10,463
245 GSA COMMUNICATIONS SERVICES	8	0.1670	1,983		1,983	279	2,262
281-4 BUILDING	151	3.1531	37,429		37,429	5,272	42,701
291-8 PARKS & RECREATION	803	16.7676	199,041		199,041	28,036	227,077
342 ZONING	29	0.6056	7,188		7,188	1,013	8,201
351-5 PLANNING	38	0.7935	9,419		9,419	1,327	10,746
381 COMMUNICATIONS	8	0.1670	1,983		1,983	279	2,262
401 CIP	35	0.7308	8,676		8,676	1,222	9,898
450 HUMAN SERVICES	67	1.3990	16,607		16,607	2,339	18,946
910 CD-COMMUNITY & ECONOMIC	34	0.7100	8,428		8,428	1,187	9,615
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1044	1,239		1,239	175	1,414
980 ND - NON DEPARTMENTAL	12	0.2506	2,974		2,974	419	3,393
SubTotal	4,789	100.0000	1,187,057		1,187,057	162,665	1,349,722
Total	4,789	100.0000	1,187,057		1,187,057	162,665	1,349,722

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	215,831		215,831	29,575	245,406
SubTotal	100	100.0000	215,831		215,831	29,575	245,406
Total	100	100.0000	215,831		215,831	29,575	245,406

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



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	18,728	8,451	6,452	1,098	0	2,727	0
131 City Attorney	22,397	4,048	1,005	2,720	0	14,624	0
141 Civil Service Board	3,950	2,571	283	105	0	991	0
150 City Manager's Office	16,248	6,380	2,646	3,008	0	4,214	0
150.2 Agenda Coordination	2,557	1,759	28	26	0	744	0
160 Finance - Director's Office	15,418	3,851	3,085	6,251	0	2,231	0
161 Finance - General	255,180	2,331	184	245,972	0	6,693	0
162 Finance - Treasury	20,917	6,128	1,950	4,921	0	7,918	0
163 Finance - Financial	1,815	1,532	0	0	0	283	0
171-4 Human Resources	23,265	6,935	2,933	2,368	0	11,029	0
231 Management and Budget	10,728	3,694	854	1,090	0	5,090	0
241 GSA - Administration	19,145	8,563	3,401	5,202	0	1,979	0
243 GSA - Miami Riverside	12,493	4,976	3,884	1,371	0	2,262	0
244 GSA - Graphics	8,223	3,503	2,094	1,495	0	1,131	0
246 GSA - Light Fleet	202,809	42,371	120,923	30,183	0	9,332	0
247 GSA - Heavy Fleet	103,480	30,424	60,397	3,893	0	8,766	0
251 Information Technology	63,163	12,077	12,343	17,817	0	20,926	0
261 Procurement	10,736	3,492	999	872	0	5,373	0
271 Auditor General	6,993	3,586	709	436	0	2,262	0
301-3 Risk Management	31,077	19,843	4,431	1,713	0	5,090	0
431 Equal Opportunity &	3,417	2,137	338	93	0	849	0
371 Grants Administration	61,467	7,054	1,273	1,558	49,603	1,979	0
101 MAYOR	17,475	6,365	4,770	685	0	5,655	0
111-5 COMMISSIONERS	82,390	37,727	20,110	5,607	0	18,946	0
152 CODE COMPLIANCE	33,087	7,042	3,110	3,706	0	19,229	0
181-9 FIRE-RESCUE	925,127	207,781	97,203	196,267	173,611	250,265	0
190-1 POLICE	1,295,186	142,670	101,812	301,955	272,818	475,931	0
201-9 PUBLIC WORKS	202,728	59,246	35,532	18,191	49,603	40,156	0
211-3 SOLID WASTE	149,972	58,355	17,081	10,061	0	64,475	0
221 DEPT OF REAL ESTATE	157,806	46,575	38,111	36,724	24,802	11,594	0
242 GSA PROPERTY MNGT	38,444	12,588	11,780	3,613	0	10,463	0
245 GSA	13,640	6,199	2,998	2,181	0	2,262	0
281-4 BUILDING	139,929	31,885	53,694	11,649	0	42,701	0





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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 &	547,179	133,870	109,852	63,979	12,401	227,077	0
342 ZONING	14,674	4,168	0	2,305	0	8,201	0
351-5 PLANNING	41,104	17,195	6,591	6,572	0	10,746	0
381 COMMUNICATIONS	14,156	3,670	1,402	6,822	0	2,262	0
401 CIP	72,664	24,238	12,924	25,604	0	9,898	0
441 OFFICE OF RESILIENCY	237	237	0	0	0	0	0
450 HUMAN SERVICES	76,100	42,229	13,585	1,340	0	18,946	0
910 CD-COMMUNITY &	1,023,218	83,459	344,222	3,084	582,838	9,615	0
920 CRA - COMMUNITY	53,480	20,829	27,169	5,482	0	0	0
930 LIBERTY CITY	4,998	2,826	2,047	125	0	0	0
940 VIRGINIA KEY	16,946	7,446	5,576	3,924	0	0	0
950 CIVILIAN	14,102	9,369	2,852	467	0	1,414	0
970 COMPONENT UNITS	79	0	48	31	0	0	0
980 ND - NON	40,794	14,001	22,995	405	0	3,393	0
999 OTHER	245,406	0	0	0	0	0	245,406
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>6,135,127</b>	<b>1,165,676</b>	<b>1,165,676</b>	<b>1,042,971</b>	<b>1,165,676</b>	<b>1,349,722</b>	<b>245,406</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 162 Finance - Treasury Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	81,749,347			81,749,347
Major Machinery and Equipment	0			
Debt Service	( 76,913,579)			
Transfer and Others	0			
Depreciation	( 21,871)			
Total Deductions:	( 76,935,450)			( 76,935,450)
Building Depreciation	11,032		11,032	
Equipment Depreciation	1,280		1,280	
141 Civil Service Board	3,580	345	3,925	
150 City Manager's Office	18,410	3,208	21,618	
160 Finance - Director's Office	966,779	100,888	1,067,667	
161 Finance - General Accounting	18,154	2,763	20,917	
162 Finance - Treasury Management		7,971	7,971	
163 Finance - Financial System Services		3,301	3,301	
171-4 Human Resources		34,220	34,220	
243 GSA - Miami Riverside Center		53,062	53,062	
244 GSA - Graphics		( 132)	( 132)	
251 Information Technology		135,604	135,604	
261 Procurement		21,403	21,403	
271 Auditor General		4,147	4,147	
301-3 Risk Management		16,766	16,766	
431 Equal Opportunity & Diversity		3,655	3,655	
Total Allocated Additions:	1,019,235	387,201	1,406,436	1,406,436
Total To Be Allocated:	5,833,132	387,201		6,220,333



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
<b>Wages &amp; Benefits</b>					
Salaries	2,234,284	178,743	536,228	625,600	536,228
Fringe Benefits	178,484	14,279	42,836	49,976	42,836
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	887,000	70,960	212,880	248,360	212,880
Life and Health Insurance	423,000	33,840	101,520	118,440	101,520
Workers' Compensation	52,000	4,160	12,480	14,560	12,480
Professional Service	929,684	74,375	223,124	260,312	223,124
Postage	107,690	8,615	25,846	30,152	25,846
Rentals and Leases	1,755	140	421	492	421
Other Current Charges	0	0	0	0	0
Office Supplies & Minor Equipment	0	0	0	0	0
*Major Machinery and Equipment	0	0	0	0	0
*Debt Service	76,913,579	76,913,579	0	0	0
*Transfer and Others	0	0	0	0	0
*Depreciation	21,871	21,871	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	81,749,347	77,320,562	1,155,335	1,347,892	1,155,335
<b>Deductions</b>					
Total Deductions	( 76,935,450)	( 76,935,450)	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,813,897	385,112	1,155,335	1,347,892	1,155,335
<b>Allocation Step 1</b>					
Inbound- All Others	1,019,235	1,019,235	0	0	0
Reallocate Admin Costs		( 1,404,347)	366,352	427,409	366,352
1st Allocation	5,833,132	0	1,521,687	1,775,301	1,521,687
<b>Allocation Step 2</b>					
Inbound- All Others	387,201	387,201	0	0	0
Reallocate Admin Costs		( 387,201)	101,009	117,843	101,009
2nd Allocation	387,201	0	101,009	117,843	101,009



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Total For 00090 162 Finance - Treasury					
Total Allocated	6,220,333	0	1,622,696	1,893,144	1,622,696



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
<b>Wages &amp; Benefits</b>		
Salaries	268,114	89,371
Fringe Benefits	21,418	7,139
<b>Other Expense &amp; Cost</b>		
Retirement Contribution	106,440	35,480
Life and Health Insurance	50,760	16,920
Workers' Compensation	6,240	2,080
Professional Service	111,562	37,187
Postage	12,923	4,308
Rentals and Leases	211	70
Other Current Charges	0	0
Office Supplies & Minor Equipment	0	0
*Major Machinery and Equipment	0	0
*Debt Service	0	0
*Transfer and Others	0	0
*Depreciation	0	0
<b>Departmental Totals</b>		
Total Expenditures	577,668	192,555
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
	577,668	192,555
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	183,176	61,058
1st Allocation	760,844	253,613
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	50,505	16,835
2nd Allocation	50,505	16,835



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
Total For 00090 162 Finance - Treasury		
Total Allocated	811,349	270,448



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	812	0.8243	12,543		12,543		12,543
131 City Attorney	389	0.3949	6,009		6,009		6,009
141 Civil Service Board	247	0.2507	3,815		3,815		3,815
150 City Manager's Office	613	0.6223	9,469		9,469		9,469
150.2 Agenda Coordination	169	0.1716	2,611		2,611		2,611
160 Finance - Director's Office	370	0.3756	5,715		5,715		5,715
161 Finance - General Accounting	224	0.2274	3,460		3,460		3,460
162 Finance - Treasury Management	516	0.5238	7,971		7,971		7,971
163 Finance - Financial System Services	129	0.1310	1,993		1,993	137	2,130
171-4 Human Resources	584	0.5928	9,021		9,021	620	9,641
231 Management and Budget	311	0.3157	4,804		4,804	330	5,134
241 GSA - Administration	721	0.7319	11,137		11,137	765	11,902
243 GSA - Miami Riverside Center	419	0.4253	6,472		6,472	445	6,917
244 GSA - Graphics	295	0.2995	4,557		4,557	313	4,870
246 GSA - Light Fleet	3,568	3.6220	55,116		55,116	3,787	58,903
247 GSA - Heavy Fleet	2,562	2.6008	39,576		39,576	2,719	42,295
251 Information Technology	1,017	1.0324	15,710		15,710	1,079	16,789
261 Procurement	294	0.2985	4,541		4,541	312	4,853
271 Auditor General	302	0.3066	4,665		4,665	321	4,986
301-3 Risk Management	1,671	1.6963	25,812		25,812	1,774	27,586
431 Equal Opportunity & Diversity	180	0.1827	2,780		2,780	191	2,971
371 Grants Administration	594	0.6030	9,176		9,176	630	9,806
101 MAYOR	536	0.5441	8,280		8,280	569	8,849
111-5 COMMISSIONERS	3,177	3.2251	49,076		49,076	3,372	52,448
152 CODE COMPLIANCE	593	0.6020	9,160		9,160	629	9,789





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	17,497	17.7619	270,281		270,281	18,571	288,852
190-1 POLICE	12,014	12.1958	185,583		185,583	12,751	198,334
201-9 PUBLIC WORKS	4,989	5.0645	77,066		77,066	5,295	82,361
211-3 SOLID WASTE	4,914	4.9884	75,907		75,907	5,216	81,123
221 DEPT OF REAL ESTATE & ASSET	3,922	3.9814	60,584		60,584	4,163	64,747
242 GSA PROPERTY MNGT	1,060	1.0760	16,374		16,374	1,125	17,499
245 GSA COMMUNICATIONS SERVICES	522	0.5299	8,063		8,063	554	8,617
281-4 BUILDING	2,685	2.7256	41,476		41,476	2,850	44,326
291-8 PARKS & RECREATION	11,273	11.4436	174,136		174,136	11,965	186,101
342 ZONING	351	0.3563	5,422		5,422	373	5,795
351-5 PLANNING	1,448	1.4699	22,368		22,368	1,537	23,905
381 COMMUNICATIONS	309	0.3137	4,773		4,773	328	5,101
401 CIP	2,041	2.0719	31,528		31,528	2,166	33,694
441 OFFICE OF RESILIENCY AND	20	0.0203	309		309	21	330
450 HUMAN SERVICES	3,556	3.6098	54,930		54,930	3,774	58,704
910 CD-COMMUNITY & ECONOMIC	7,028	7.1344	108,563		108,563	7,459	116,022
920 CRA - COMMUNITY	1,754	1.7805	27,094		27,094	1,862	28,956
930 LIBERTY CITY	238	0.2416	3,676		3,676	253	3,929
940 VIRGINIA KEY	627	0.6365	9,685		9,685	665	10,350
950 CIVILIAN INVESTIGATIVE PANEL	789	0.8009	12,188		12,188	837	13,025
980 ND - NON DEPARTMENTAL	1,179	1.1968	18,212		18,212	1,251	19,463
SubTotal	98,509	100.0000	1,521,687		1,521,687	101,009	1,622,696
Total	98,509	100.0000	1,521,687		1,521,687	101,009	1,622,696



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	63	0.0123	218		218		218
131 City Attorney	153	0.0299	530		530		530
141 Civil Service Board	4	0.0008	14		14		14
150 City Manager's Office	2	0.0004	7		7		7
171-4 Human Resources	10	0.0020	35		35	2	37
231 Management and Budget	2	0.0004	7		7		7
241 GSA - Administration	1	0.0002	3		3		3
243 GSA - Miami Riverside Center	1	0.0002	3		3		3
244 GSA - Graphics	2	0.0004	7		7		7
246 GSA - Light Fleet	4	0.0008	14		14	1	15
247 GSA - Heavy Fleet	6	0.0012	21		21	1	22
251 Information Technology	31	0.0060	107		107	7	114
261 Procurement	4	0.0008	14		14	1	15
271 Auditor General	3	0.0006	10		10	1	11
301-3 Risk Management	3,321	0.6480	11,504		11,504	764	12,268
371 Grants Administration	5	0.0010	17		17	1	18
111-5 COMMISSIONERS	159	0.0310	551		551	37	588
152 CODE COMPLIANCE	1,170	0.2283	4,053		4,053	269	4,322
181-9 FIRE-RESCUE	59,597	11.6283	206,437		206,437	13,709	220,146
190-1 POLICE	29,733	5.8014	102,992		102,992	6,839	109,831
201-9 PUBLIC WORKS	24,910	4.8603	86,285		86,285	5,730	92,015
211-3 SOLID WASTE	35,384	6.9040	122,566		122,566	8,139	130,705
221 DEPT OF REAL ESTATE & ASSET	7,181	1.4011	24,874		24,874	1,652	26,526
242 GSA PROPERTY MNGT	2	0.0004	7		7		7
245 GSA COMMUNICATIONS SERVICES	1	0.0002	3		3		3



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .4 - Detail Activity Allocations  
For Department 162 Finance - Treasury Management**

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
281-4 BUILDING	155,278	30.2968	537,863		537,863	35,720	573,583
291-8 PARKS & RECREATION	149,025	29.0770	516,205		516,205	34,280	550,485
342 ZONING	20,524	4.0045	71,093		71,093	4,721	75,814
351-5 PLANNING	22,726	4.4342	78,720		78,720	5,228	83,948
381 COMMUNICATIONS	7	0.0014	24		24	2	26
401 CIP	1,673	0.3264	5,795		5,795	385	6,180
450 HUMAN SERVICES	140	0.0273	485		485	32	517
910 CD-COMMUNITY & ECONOMIC	456	0.0890	1,580		1,580	105	1,685
920 CRA - COMMUNITY	81	0.0158	281		281	19	300
930 LIBERTY CITY	2	0.0004	7		7		7
940 VIRGINIA KEY	551	0.1075	1,909		1,909	127	2,036
980 ND - NON DEPARTMENTAL	303	0.0591	1,050		1,050	70	1,120
999 OTHER	3	0.0006	10		10	1	11
SubTotal	512,518	100.0000	1,775,301		1,775,301	117,843	1,893,144
Total	512,518	100.0000	1,775,301		1,775,301	117,843	1,893,144

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	0.0018	27		27		27
131 City Attorney	125	0.1110	1,689		1,689		1,689
141 Civil Service Board	1	0.0009	14		14		14
150 City Manager's Office	1	0.0009	14		14		14
241 GSA - Administration	1	0.0009	14		14	1	15
243 GSA - Miami Riverside Center	1	0.0009	14		14	1	15
244 GSA - Graphics	2	0.0018	27		27	2	29
271 Auditor General	3	0.0027	41		41	3	44
301-3 Risk Management	2,497	2.2167	33,731		33,731	2,242	35,973
371 Grants Administration	5	0.0044	68		68	4	72
152 CODE COMPLIANCE	1,161	1.0307	15,683		15,683	1,042	16,725
181-9 FIRE-RESCUE	29,650	26.3208	400,522		400,522	26,619	427,141
190-1 POLICE	26,991	23.9607	364,607		364,607	24,230	388,837
201-9 PUBLIC WORKS	8,765	7.7809	118,402		118,402	7,868	126,270
211-3 SOLID WASTE	24,134	21.4245	326,013		326,013	21,665	347,678
221 DEPT OF REAL ESTATE & ASSET	2,186	1.9406	29,529		29,529	1,962	31,491
281-4 BUILDING	7,619	6.7636	102,921		102,921	6,840	109,761
291-8 PARKS & RECREATION	2,666	2.3667	36,014		36,014	2,393	38,407
342 ZONING	5,816	5.1630	78,565		78,565	5,221	83,786
351-5 PLANNING	352	0.3125	4,755		4,755	316	5,071
381 COMMUNICATIONS	6	0.0053	81		81	5	86
401 CIP	18	0.0160	243		243	16	259
450 HUMAN SERVICES	4	0.0036	54		54	4	58
910 CD-COMMUNITY & ECONOMIC	361	0.3205	4,877		4,877	324	5,201
920 CRA - COMMUNITY	8	0.0071	108		108	7	115



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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
980 ND - NON DEPARTMENTAL	272	0.2415	3,674		3,674	244	3,918
SubTotal	112,647	100.0000	1,521,687		1,521,687	101,009	1,622,696
Total	112,647	100.0000	1,521,687		1,521,687	101,009	1,622,696

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	760,844		760,844	50,505	811,349
SubTotal	100	100.0000	760,844		760,844	50,505	811,349
Total	100	100.0000	760,844		760,844	50,505	811,349

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

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	253,613		253,613	16,835	270,448
SubTotal	100	100.0000	253,613		253,613	16,835	270,448
Total	100	100.0000	253,613		253,613	16,835	270,448

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	12,788	12,543	218	27	0	0
131 City Attorney	8,228	6,009	530	1,689	0	0
141 Civil Service Board	3,843	3,815	14	14	0	0
150 City Manager's Office	9,490	9,469	7	14	0	0
150.2 Agenda Coordination	2,611	2,611	0	0	0	0
160 Finance - Director's Office	5,715	5,715	0	0	0	0
161 Finance - General	3,460	3,460	0	0	0	0
162 Finance - Treasury	7,971	7,971	0	0	0	0
163 Finance - Financial	2,130	2,130	0	0	0	0
171-4 Human Resources	9,678	9,641	37	0	0	0
231 Management and Budget	5,141	5,134	7	0	0	0
241 GSA - Administration	11,920	11,902	3	15	0	0
243 GSA - Miami Riverside	6,935	6,917	3	15	0	0
244 GSA - Graphics	4,906	4,870	7	29	0	0
246 GSA - Light Fleet	58,918	58,903	15	0	0	0
247 GSA - Heavy Fleet	42,317	42,295	22	0	0	0
251 Information Technology	16,903	16,789	114	0	0	0
261 Procurement	4,868	4,853	15	0	0	0
271 Auditor General	5,041	4,986	11	44	0	0
301-3 Risk Management	75,827	27,586	12,268	35,973	0	0
431 Equal Opportunity &	2,971	2,971	0	0	0	0
371 Grants Administration	9,896	9,806	18	72	0	0
101 MAYOR	8,849	8,849	0	0	0	0
111-5 COMMISSIONERS	53,036	52,448	588	0	0	0
152 CODE COMPLIANCE	30,836	9,789	4,322	16,725	0	0
181-9 FIRE-RESCUE	936,139	288,852	220,146	427,141	0	0
190-1 POLICE	697,002	198,334	109,831	388,837	0	0
201-9 PUBLIC WORKS	300,646	82,361	92,015	126,270	0	0
211-3 SOLID WASTE	559,506	81,123	130,705	347,678	0	0
221 DEPT OF REAL ESTATE	122,764	64,747	26,526	31,491	0	0
242 GSA PROPERTY MNGT	17,506	17,499	7	0	0	0
245 GSA	8,620	8,617	3	0	0	0
281-4 BUILDING	727,670	44,326	573,583	109,761	0	0



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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 &	774,993	186,101	550,485	38,407	0	0
342 ZONING	165,395	5,795	75,814	83,786	0	0
351-5 PLANNING	112,924	23,905	83,948	5,071	0	0
381 COMMUNICATIONS	5,213	5,101	26	86	0	0
401 CIP	40,133	33,694	6,180	259	0	0
441 OFFICE OF RESILIENCY	330	330	0	0	0	0
450 HUMAN SERVICES	59,279	58,704	517	58	0	0
910 CD-COMMUNITY &	122,908	116,022	1,685	5,201	0	0
920 CRA - COMMUNITY	29,371	28,956	300	115	0	0
930 LIBERTY CITY	3,936	3,929	7	0	0	0
940 VIRGINIA KEY	12,386	10,350	2,036	0	0	0
950 CIVILIAN	13,025	13,025	0	0	0	0
980 ND - NON	24,501	19,463	1,120	3,918	0	0
999 OTHER	1,081,808	0	11	0	811,349	270,448
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>6,220,333</b>	<b>1,622,696</b>	<b>1,893,144</b>	<b>1,622,696</b>	<b>811,349</b>	<b>270,448</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .2 - Costs To Be Allocated  
 For Department 163 Finance - Financial System Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	162,816			162,816
Building Depreciation	2,451		2,451	
141 Civil Service Board	128	12	140	
150 City Manager's Office	658	115	773	
160 Finance - Director's Office	41,701	4,352	46,053	
161 Finance - General Accounting	1,591	224	1,815	
162 Finance - Treasury Management	1,993	137	2,130	
163 Finance - Financial System Services		282	282	
171-4 Human Resources		1,233	1,233	
243 GSA - Miami Riverside Center		11,572	11,572	
251 Information Technology		10,514	10,514	
271 Auditor General		179	179	
301-3 Risk Management		599	599	
431 Equal Opportunity & Diversity		131	131	
Total Allocated Additions:	48,522	29,350	77,872	77,872
Total To Be Allocated:	211,338	29,350		240,688



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 163 Finance - Financial System Services**

	Total	General & Admin	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
<b>Wages &amp; Benefits</b>					
Salaries	96,699	0	24,175	35,779	36,745
Fringe Benefits	8,117	0	2,029	3,003	3,085
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	37,000	0	9,250	13,690	14,060
Life and Health Insurance	19,000	0	4,750	7,030	7,220
Workers' Compensation	2,000	0	500	740	760
Professional Service	0	0	0	0	0
Travel and Per Diem	0	0	0	0	0
Other Current Charges	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	162,816	0	40,704	60,242	61,870
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	162,816	0	40,704	60,242	61,870
<b>Allocation Step 1</b>					
Inbound- All Others	48,522	48,522	0	0	0
Reallocate Admin Costs		( 48,522)	12,131	17,953	18,438
1st Allocation	211,338	0	52,835	78,195	80,308
<b>Allocation Step 2</b>					
Inbound- All Others	29,350	29,350	0	0	0
Reallocate Admin Costs		( 29,350)	7,338	10,860	11,152
2nd Allocation	29,350	0	7,338	10,860	11,152
<b>Total For 00100 163 Finance - Financial System</b>					
Total Allocated	240,688	0	60,173	89,055	91,460



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	812	0.8243	436		436		436
131 City Attorney	389	0.3949	209		209		209
141 Civil Service Board	247	0.2507	132		132		132
150 City Manager's Office	613	0.6223	329		329		329
150.2 Agenda Coordination	169	0.1716	91		91		91
160 Finance - Director's Office	370	0.3756	198		198		198
161 Finance - General Accounting	224	0.2274	120		120		120
162 Finance - Treasury Management	516	0.5238	277		277		277
163 Finance - Financial System Services	129	0.1310	69		69		69
171-4 Human Resources	584	0.5928	313		313	45	358
231 Management and Budget	311	0.3157	167		167	24	191
241 GSA - Administration	721	0.7319	387		387	56	443
243 GSA - Miami Riverside Center	419	0.4253	225		225	32	257
244 GSA - Graphics	295	0.2995	158		158	23	181
246 GSA - Light Fleet	3,568	3.6220	1,914		1,914	275	2,189
247 GSA - Heavy Fleet	2,562	2.6008	1,374		1,374	198	1,572
251 Information Technology	1,017	1.0324	545		545	79	624
261 Procurement	294	0.2985	158		158	23	181
271 Auditor General	302	0.3066	162		162	23	185
301-3 Risk Management	1,671	1.6963	896		896	129	1,025
431 Equal Opportunity & Diversity	180	0.1827	97		97	14	111
371 Grants Administration	594	0.6030	319		319	46	365
101 MAYOR	536	0.5441	287		287	41	328
111-5 COMMISSIONERS	3,177	3.2251	1,704		1,704	245	1,949
152 CODE COMPLIANCE	593	0.6020	318		318	46	364



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	17,497	17.7619	9,382		9,382	1,351	10,733
190-1 POLICE	12,014	12.1958	6,444		6,444	928	7,372
201-9 PUBLIC WORKS	4,989	5.0645	2,676		2,676	385	3,061
211-3 SOLID WASTE	4,914	4.9884	2,636		2,636	379	3,015
221 DEPT OF REAL ESTATE & ASSET	3,922	3.9814	2,104		2,104	303	2,407
242 GSA PROPERTY MNGT	1,060	1.0760	569		569	82	651
245 GSA COMMUNICATIONS SERVICES	522	0.5299	280		280	40	320
281-4 BUILDING	2,685	2.7256	1,440		1,440	207	1,647
291-8 PARKS & RECREATION	11,273	11.4436	6,046		6,046	870	6,916
342 ZONING	351	0.3563	188		188	27	215
351-5 PLANNING	1,448	1.4699	777		777	112	889
381 COMMUNICATIONS	309	0.3137	166		166	24	190
401 CIP	2,041	2.0719	1,095		1,095	158	1,253
441 OFFICE OF RESILIENCY AND	20	0.0203	11		11	2	13
450 HUMAN SERVICES	3,556	3.6098	1,907		1,907	275	2,182
910 CD-COMMUNITY & ECONOMIC	7,028	7.1344	3,769		3,769	543	4,312
920 CRA - COMMUNITY	1,754	1.7805	941		941	135	1,076
930 LIBERTY CITY	238	0.2416	128		128	18	146
940 VIRGINIA KEY	627	0.6365	336		336	48	384
950 CIVILIAN INVESTIGATIVE PANEL	789	0.8009	423		423	61	484
980 ND - NON DEPARTMENTAL	1,179	1.1968	632		632	91	723
SubTotal	98,509	100.0000	52,835		52,835	7,338	60,173
Total	98,509	100.0000	52,835		52,835	7,338	60,173



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .4 - Detail Activity Allocations  
For Department 163 Finance - Financial System Services**

Activity - Systems (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	9	1.1307	884		884		884
131 City Attorney	14	1.7588	1,375		1,375		1,375
141 Civil Service Board	3	0.3769	295		295		295
150 City Manager's Office	12	1.5075	1,179		1,179		1,179
150.2 Agenda Coordination	2	0.2513	196		196		196
160 Finance - Director's Office	10	1.2563	982		982		982
161 Finance - General Accounting	24	3.0151	2,358		2,358		2,358
162 Finance - Treasury Management	26	3.2663	2,554		2,554		2,554
163 Finance - Financial System Services	2	0.2513	196		196		196
171-4 Human Resources	38	4.7739	3,733		3,733	595	4,328
231 Management and Budget	18	2.2613	1,768		1,768	282	2,050
241 GSA - Administration	7	0.8794	688		688	110	798
243 GSA - Miami Riverside Center	3	0.3769	295		295	47	342
244 GSA - Graphics	2	0.2513	196		196	31	227
246 GSA - Light Fleet	8	1.0050	786		786	125	911
247 GSA - Heavy Fleet	3	0.3769	295		295	47	342
251 Information Technology	30	3.7688	2,947		2,947	469	3,416
261 Procurement	18	2.2613	1,768		1,768	282	2,050
271 Auditor General	8	1.0050	786		786	125	911
301-3 Risk Management	13	1.6332	1,277		1,277	203	1,480
431 Equal Opportunity & Diversity	2	0.2513	196		196	31	227
371 Grants Administration	6	0.7538	589		589	94	683
101 MAYOR	3	0.3769	295		295	47	342
111-5 COMMISSIONERS	6	0.7538	589		589	94	683
152 CODE COMPLIANCE	16	2.0101	1,572		1,572	250	1,822



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	94	11.8090	9,234		9,234	1,471	10,705
190-1 POLICE	95	11.9343	9,336		9,336	1,488	10,824
201-9 PUBLIC WORKS	36	4.5226	3,536		3,536	563	4,099
211-3 SOLID WASTE	25	3.1407	2,456		2,456	391	2,847
221 DEPT OF REAL ESTATE & ASSET	22	2.7638	2,161		2,161	344	2,505
242 GSA PROPERTY MNGT	9	1.1307	884		884	141	1,025
245 GSA COMMUNICATIONS SERVICES	2	0.2513	196		196	31	227
281-4 BUILDING	36	4.5226	3,536		3,536	563	4,099
291-8 PARKS & RECREATION	85	10.6784	8,350		8,350	1,330	9,680
342 ZONING	7	0.8794	688		688	110	798
351-5 PLANNING	15	1.8844	1,474		1,474	235	1,709
381 COMMUNICATIONS	5	0.6281	491		491	78	569
401 CIP	31	3.8945	3,045		3,045	485	3,530
441 OFFICE OF RESILIENCY AND	6	0.7538	589		589	94	683
450 HUMAN SERVICES	17	2.1357	1,670		1,670	266	1,936
910 CD-COMMUNITY & ECONOMIC	26	3.2663	2,554		2,554	407	2,961
950 CIVILIAN INVESTIGATIVE PANEL	2	0.2513	196		196	31	227
SubTotal	796	100.0000	78,195		78,195	10,860	89,055
Total	796	100.0000	78,195		78,195	10,860	89,055

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	11	0.2297	184		184		184
131 City Attorney	59	1.2320	989		989		989
141 Civil Service Board	4	0.0835	67		67		67
150 City Manager's Office	17	0.3550	285		285		285
150.2 Agenda Coordination	3	0.0626	50		50		50
160 Finance - Director's Office	9	0.1879	151		151		151
161 Finance - General Accounting	27	0.5638	453		453		453
162 Finance - Treasury Management	28	0.5847	470		470		470
163 Finance - Financial System Services	1	0.0209	17		17		17
171-4 Human Resources	39	0.8144	654		654	94	748
231 Management and Budget	18	0.3759	302		302	43	345
241 GSA - Administration	7	0.1462	117		117	17	134
243 GSA - Miami Riverside Center	8	0.1670	134		134	19	153
244 GSA - Graphics	4	0.0835	67		67	10	77
246 GSA - Light Fleet	33	0.6891	553		553	79	632
247 GSA - Heavy Fleet	31	0.6473	520		520	75	595
251 Information Technology	74	1.5452	1,241		1,241	178	1,419
261 Procurement	19	0.3967	319		319	46	365
271 Auditor General	8	0.1670	134		134	19	153
301-3 Risk Management	18	0.3759	302		302	43	345
431 Equal Opportunity & Diversity	3	0.0626	50		50	7	57
371 Grants Administration	7	0.1462	117		117	17	134
101 MAYOR	20	0.4176	335		335	48	383
111-5 COMMISSIONERS	67	1.3990	1,124		1,124	161	1,285
152 CODE COMPLIANCE	68	1.4199	1,140		1,140	164	1,304



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	885	18.4799	14,841		14,841	2,132	16,973
190-1 POLICE	1,683	35.1432	28,225		28,225	4,055	32,280
201-9 PUBLIC WORKS	142	2.9651	2,381		2,381	342	2,723
211-3 SOLID WASTE	228	4.7609	3,823		3,823	549	4,372
221 DEPT OF REAL ESTATE & ASSET	41	0.8561	688		688	99	787
242 GSA PROPERTY MNGT	37	0.7726	620		620	89	709
245 GSA COMMUNICATIONS SERVICES	8	0.1670	134		134	19	153
281-4 BUILDING	151	3.1531	2,532		2,532	364	2,896
291-8 PARKS & RECREATION	803	16.7676	13,466		13,466	1,934	15,400
342 ZONING	29	0.6056	486		486	70	556
351-5 PLANNING	38	0.7935	637		637	92	729
381 COMMUNICATIONS	8	0.1670	134		134	19	153
401 CIP	35	0.7308	587		587	84	671
450 HUMAN SERVICES	67	1.3990	1,124		1,124	161	1,285
910 CD-COMMUNITY & ECONOMIC	34	0.7100	570		570	82	652
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1044	84		84	12	96
980 ND - NON DEPARTMENTAL	12	0.2506	201		201	29	230
SubTotal	4,789	100.0000	80,308		80,308	11,152	91,460
Total	4,789	100.0000	80,308		80,308	11,152	91,460

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
121 City Clerk	1,504	436	884
131 City Attorney	2,573	209	1,375
141 Civil Service Board	494	132	295
150 City Manager's Office	1,793	329	1,179
150.2 Agenda Coordination	337	91	196
160 Finance - Director's Office	1,331	198	982
161 Finance - General	2,931	120	2,358
162 Finance - Treasury	3,301	277	2,554
163 Finance - Financial	282	69	196
171-4 Human Resources	5,434	358	4,328
231 Management and Budget	2,586	191	2,050
241 GSA - Administration	1,375	443	798
243 GSA - Miami Riverside	752	257	342
244 GSA - Graphics	485	181	227
246 GSA - Light Fleet	3,732	2,189	911
247 GSA - Heavy Fleet	2,509	1,572	342
251 Information Technology	5,459	624	3,416
261 Procurement	2,596	181	2,050
271 Auditor General	1,249	185	911
301-3 Risk Management	2,850	1,025	1,480
431 Equal Opportunity &	395	111	227
371 Grants Administration	1,182	365	683
101 MAYOR	1,053	328	342
111-5 COMMISSIONERS	3,917	1,949	683
152 CODE COMPLIANCE	3,490	364	1,822
181-9 FIRE-RESCUE	38,411	10,733	10,705
190-1 POLICE	50,476	7,372	10,824
201-9 PUBLIC WORKS	9,883	3,061	4,099
211-3 SOLID WASTE	10,234	3,015	2,847
221 DEPT OF REAL ESTATE	5,699	2,407	2,505
242 GSA PROPERTY MNGT	2,385	651	1,025
245 GSA	700	320	227
281-4 BUILDING	8,642	1,647	4,099



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
291-8 PARKS &	31,996	6,916	9,680	15,400
342 ZONING	1,569	215	798	556
351-5 PLANNING	3,327	889	1,709	729
381 COMMUNICATIONS	912	190	569	153
401 CIP	5,454	1,253	3,530	671
441 OFFICE OF RESILIENCY	696	13	683	0
450 HUMAN SERVICES	5,403	2,182	1,936	1,285
910 CD-COMMUNITY &	7,925	4,312	2,961	652
920 CRA - COMMUNITY	1,076	1,076	0	0
930 LIBERTY CITY	146	146	0	0
940 VIRGINIA KEY	384	384	0	0
950 CIVILIAN	807	484	227	96
980 ND - NON	953	723	0	230
Direct Billed	0	0	0	0
<b>Total</b>	<b>240,688</b>	<b>60,173</b>	<b>89,055</b>	<b>91,460</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 171-4 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,563,106			5,563,106
Major Machinery and Equipment	0			
Depreciation	( 5,430)			
Total Deductions:	( 5,430)			( 5,430)
Building Depreciation	24,984		24,984	
Equipment Depreciation	8,819		8,819	
131 City Attorney	88,720	33,550	122,270	
141 Civil Service Board	4,986	480	5,466	
150 City Manager's Office	25,643	4,468	30,111	
150.2 Agenda Coordination	9,030	2,305	11,335	
160 Finance - Director's Office	7,899	842	8,741	
161 Finance - General Accounting	20,308	2,957	23,265	
162 Finance - Treasury Management	9,056	622	9,678	
163 Finance - Financial System Services	4,700	734	5,434	
171-4 Human Resources		43,881	43,881	
231 Management and Budget		13,854	13,854	
243 GSA - Miami Riverside Center		117,990	117,990	
244 GSA - Graphics		( 2,046)	( 2,046)	
251 Information Technology		315,468	315,468	
261 Procurement		35,062	35,062	
271 Auditor General		5,674	5,674	
301-3 Risk Management		23,841	23,841	
431 Equal Opportunity & Diversity		5,091	5,091	
Total Allocated Additions:	204,145	604,773	808,918	808,918
Total To Be Allocated:	5,761,821	604,773		6,366,594





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
<b>Wages &amp; Benefits</b>				
Salaries	3,056,589	0	2,750,930	305,659
Fringe Benefits	250,697	0	225,627	25,070
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	1,262,000	0	1,135,800	126,200
Life and Health Insurance	699,023	0	629,121	69,902
Workers' Compensation	86,000	0	77,400	8,600
Professional Service	50,147	0	45,132	5,015
Travel and Per Diem	300	0	270	30
Postage	583	0	525	58
Rentals and Leases	6,808	0	6,127	681
Other Current Charge	439	0	395	44
Repair and Maintenance	96,431	0	86,788	9,643
Office Supplies & Minor Equipment	36,706	0	33,035	3,671
Publications, Subscriptions, & Membershi	11,953	0	10,758	1,195
*Major Machinery and Equipment	0	0	0	0
*Depreciation	5,430	5,430	0	0
<b>Departmental Totals</b>				
Total Expenditures	5,563,106	5,430	5,001,908	555,768
<b>Deductions</b>				
Total Deductions	( 5,430)	( 5,430)	0	0
<b>Functional Cost</b>				
Functional Cost	5,557,676	0	5,001,908	555,768
<b>Allocation Step 1</b>				
Inbound- All Others	204,145	204,145	0	0
Reallocate Admin Costs		( 204,145)	183,730	20,415
1st Allocation	5,761,821	0	5,185,638	576,183



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
<hr/>				
Allocation Step 2				
Inbound- All Others	604,773	604,773	0	0
Reallocate Admin Costs		( 604,773)	544,296	60,477
2nd Allocation	604,773	0	544,296	60,477
<b>Total For 00110 171-4 Human Resources</b>				
Total Allocated	6,366,594	0	5,729,934	636,660



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	11	0.2297	11,911		11,911		11,911
131 City Attorney	59	1.2320	63,887		63,887		63,887
141 Civil Service Board	4	0.0835	4,331		4,331		4,331
150 City Manager's Office	17	0.3550	18,408		18,408		18,408
150.2 Agenda Coordination	3	0.0626	3,248		3,248		3,248
160 Finance - Director's Office	9	0.1879	9,745		9,745		9,745
161 Finance - General Accounting	27	0.5638	29,236		29,236		29,236
162 Finance - Treasury Management	28	0.5847	30,319		30,319		30,319
163 Finance - Financial System Services	1	0.0209	1,083		1,083		1,083
171-4 Human Resources	39	0.8144	42,230		42,230		42,230
231 Management and Budget	18	0.3759	19,491		19,491	2,134	21,625
241 GSA - Administration	7	0.1462	7,580		7,580	830	8,410
243 GSA - Miami Riverside Center	8	0.1670	8,663		8,663	948	9,611
244 GSA - Graphics	4	0.0835	4,331		4,331	474	4,805
246 GSA - Light Fleet	33	0.6891	35,733		35,733	3,912	39,645
247 GSA - Heavy Fleet	31	0.6473	33,568		33,568	3,675	37,243
251 Information Technology	74	1.5452	80,129		80,129	8,773	88,902
261 Procurement	19	0.3967	20,574		20,574	2,253	22,827
271 Auditor General	8	0.1670	8,663		8,663	948	9,611
301-3 Risk Management	18	0.3759	19,491		19,491	2,134	21,625
431 Equal Opportunity & Diversity	3	0.0626	3,248		3,248	356	3,604
371 Grants Administration	7	0.1462	7,580		7,580	830	8,410
101 MAYOR	20	0.4176	21,656		21,656	2,371	24,027
111-5 COMMISSIONERS	67	1.3990	72,549		72,549	7,943	80,492
152 CODE COMPLIANCE	68	1.4199	73,632		73,632	8,062	81,694



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	885	18.4799	958,298		958,298	104,923	1,063,221
190-1 POLICE	1,683	35.1432	1,822,389		1,822,389	199,534	2,021,923
201-9 PUBLIC WORKS	142	2.9651	153,761		153,761	16,835	170,596
211-3 SOLID WASTE	228	4.7609	246,884		246,884	27,031	273,915
221 DEPT OF REAL ESTATE & ASSET	41	0.8561	44,396		44,396	4,861	49,257
242 GSA PROPERTY MNGT	37	0.7726	40,064		40,064	4,387	44,451
245 GSA COMMUNICATIONS SERVICES	8	0.1670	8,663		8,663	948	9,611
281-4 BUILDING	151	3.1531	163,506		163,506	17,902	181,408
291-8 PARKS & RECREATION	803	16.7676	869,507		869,507	95,201	964,708
342 ZONING	29	0.6056	31,402		31,402	3,438	34,840
351-5 PLANNING	38	0.7935	41,147		41,147	4,505	45,652
381 COMMUNICATIONS	8	0.1670	8,663		8,663	948	9,611
401 CIP	35	0.7308	37,899		37,899	4,150	42,049
450 HUMAN SERVICES	67	1.3990	72,549		72,549	7,943	80,492
910 CD-COMMUNITY & ECONOMIC	34	0.7100	36,816		36,816	4,031	40,847
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1044	5,414		5,414	593	6,007
980 ND - NON DEPARTMENTAL	12	0.2506	12,994		12,994	1,423	14,417
SubTotal	4,789	100.0000	5,185,638		5,185,638	544,296	5,729,934
Total	4,789	100.0000	5,185,638		5,185,638	544,296	5,729,934

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	8	0.2083	1,200		1,200		1,200
131 City Attorney	3	0.0781	450		450		450
141 Civil Service Board	1	0.0260	150		150		150
150 City Manager's Office	1	0.0260	150		150		150
150.2 Agenda Coordination	2	0.0521	300		300		300
160 Finance - Director's Office	5	0.1302	750		750		750
161 Finance - General Accounting	26	0.6771	3,901		3,901		3,901
162 Finance - Treasury Management	26	0.6771	3,901		3,901		3,901
163 Finance - Financial System Services	1	0.0260	150		150		150
171-4 Human Resources	11	0.2865	1,651		1,651		1,651
231 Management and Budget	4	0.1042	600		600	64	664
241 GSA - Administration	4	0.1042	600		600	64	664
243 GSA - Miami Riverside Center	8	0.2083	1,200		1,200	129	1,329
244 GSA - Graphics	4	0.1042	600		600	64	664
246 GSA - Light Fleet	33	0.8594	4,952		4,952	531	5,483
247 GSA - Heavy Fleet	31	0.8073	4,651		4,651	499	5,150
251 Information Technology	71	1.8490	10,653		10,653	1,143	11,796
261 Procurement	13	0.3385	1,951		1,951	209	2,160
301-3 Risk Management	14	0.3646	2,101		2,101	225	2,326
371 Grants Administration	5	0.1302	750		750	81	831
111-5 COMMISSIONERS	1	0.0260	150		150	16	166
152 CODE COMPLIANCE	64	1.6667	9,603		9,603	1,030	10,633
181-9 FIRE-RESCUE	862	22.4479	129,341		129,341	13,879	143,220
190-1 POLICE	1,632	42.4998	244,880		244,880	26,280	271,160
201-9 PUBLIC WORKS	131	3.4115	19,656		19,656	2,109	21,765



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .4 - Detail Activity Allocations  
For Department 171-4 Human Resources**

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	222	5.7813	33,311		33,311	3,575	36,886
221 DEPT OF REAL ESTATE & ASSET	35	0.9115	5,252		5,252	564	5,816
242 GSA PROPERTY MNGT	37	0.9635	5,552		5,552	596	6,148
245 GSA COMMUNICATIONS SERVICES	8	0.2083	1,200		1,200	129	1,329
281-4 BUILDING	136	3.5417	20,406		20,406	2,190	22,596
291-8 PARKS & RECREATION	258	6.7188	38,712		38,712	4,154	42,866
342 ZONING	25	0.6510	3,751		3,751	403	4,154
351-5 PLANNING	33	0.8594	4,952		4,952	531	5,483
381 COMMUNICATIONS	6	0.1563	900		900	97	997
401 CIP	33	0.8594	4,952		4,952	531	5,483
450 HUMAN SERVICES	53	1.3802	7,953		7,953	853	8,806
910 CD-COMMUNITY & ECONOMIC	26	0.6771	3,901		3,901	419	4,320
950 CIVILIAN INVESTIGATIVE PANEL	4	0.1042	600		600	64	664
980 ND - NON DEPARTMENTAL	3	0.0781	450		450	48	498
SubTotal	3,840	100.0000	576,183		576,183	60,477	636,660
Total	3,840	100.0000	576,183		576,183	60,477	636,660

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	13,111	11,911	1,200
131 City Attorney	64,337	63,887	450
141 Civil Service Board	4,481	4,331	150
150 City Manager's Office	18,558	18,408	150
150.2 Agenda Coordination	3,548	3,248	300
160 Finance - Director's Office	10,495	9,745	750
161 Finance - General	33,137	29,236	3,901
162 Finance - Treasury	34,220	30,319	3,901
163 Finance - Financial	1,233	1,083	150
171-4 Human Resources	43,881	42,230	1,651
231 Management and Budget	22,289	21,625	664
241 GSA - Administration	9,074	8,410	664
243 GSA - Miami Riverside	10,940	9,611	1,329
244 GSA - Graphics	5,469	4,805	664
246 GSA - Light Fleet	45,128	39,645	5,483
247 GSA - Heavy Fleet	42,393	37,243	5,150
251 Information Technology	100,698	88,902	11,796
261 Procurement	24,987	22,827	2,160
271 Auditor General	9,611	9,611	0
301-3 Risk Management	23,951	21,625	2,326
431 Equal Opportunity &	3,604	3,604	0
371 Grants Administration	9,241	8,410	831
101 MAYOR	24,027	24,027	0
111-5 COMMISSIONERS	80,658	80,492	166
152 CODE COMPLIANCE	92,327	81,694	10,633
181-9 FIRE-RESCUE	1,206,441	1,063,221	143,220
190-1 POLICE	2,293,083	2,021,923	271,160
201-9 PUBLIC WORKS	192,361	170,596	21,765
211-3 SOLID WASTE	310,801	273,915	36,886
221 DEPT OF REAL ESTATE	55,073	49,257	5,816
242 GSA PROPERTY MNGT	50,599	44,451	6,148
245 GSA	10,940	9,611	1,329
281-4 BUILDING	204,004	181,408	22,596



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
291-8 PARKS &	1,007,574	964,708	42,866
342 ZONING	38,994	34,840	4,154
351-5 PLANNING	51,135	45,652	5,483
381 COMMUNICATIONS	10,608	9,611	997
401 CIP	47,532	42,049	5,483
450 HUMAN SERVICES	89,298	80,492	8,806
910 CD-COMMUNITY &	45,167	40,847	4,320
950 CIVILIAN	6,671	6,007	664
980 ND - NON	14,915	14,417	498
Direct Billed	0	0	0
<b>Total</b>	<b>6,366,594</b>	<b>5,729,934</b>	<b>636,660</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 231 Management and Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,415,667			4,415,667
Major Machinery and Equipment	0			
Capital Outlay	0			
Depreciation	( 3,907)			
Total Deductions:	( 3,907)			( 3,907)
Building Depreciation	6,946		6,946	
Equipment Depreciation	3,907		3,907	
131 City Attorney	36,320	13,735	50,055	
141 Civil Service Board	2,301	222	2,523	
150 City Manager's Office	11,835	2,062	13,897	
150.2 Agenda Coordination	24,080	6,146	30,226	
160 Finance - Director's Office	3,645	389	4,034	
161 Finance - General Accounting	9,364	1,364	10,728	
162 Finance - Treasury Management	4,811	330	5,141	
163 Finance - Financial System Services	2,237	349	2,586	
171-4 Human Resources	20,091	2,198	22,289	
231 Management and Budget		27,709	27,709	
243 GSA - Miami Riverside Center		32,796	32,796	
244 GSA - Graphics		( 21,927)	( 21,927)	
251 Information Technology		108,386	108,386	
261 Procurement		16,913	16,913	
271 Auditor General		2,948	2,948	
301-3 Risk Management		10,778	10,778	
431 Equal Opportunity & Diversity		2,350	2,350	
Total Allocated Additions:	125,537	206,748	332,285	332,285
Total To Be Allocated:	4,537,297	206,748		4,744,045



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<b>Wages &amp; Benefits</b>			
Salaries	1,588,254	0	1,588,254
Fringe Benefits	1,067,205	0	1,067,205
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	684,000	0	684,000
Life and Health Insurance	327,000	0	327,000
Workers' Compensation	30,000	0	30,000
Professional Service	649,237	0	649,237
Postage	45	0	45
Rentals and Leases	1,565	0	1,565
Repair and Maintenance	53,000	0	53,000
Other Current Charge	2,356	0	2,356
Office Supplies & Minor Equipment	6,853	0	6,853
Publications, Subscriptions, & Membershi	2,245	0	2,245
Transfer and Others	0	0	0
*Major Machinery and Equipment	0	0	0
*Capital Outlay	0	0	0
*Depreciation	3,907	3,907	0
<b>Departmental Totals</b>			
Total Expenditures	4,415,667	3,907	4,411,760
<b>Deductions</b>			
Total Deductions	( 3,907)	( 3,907)	0
<b>Functional Cost</b>			
Functional Cost	4,411,760	0	4,411,760
<b>Allocation Step 1</b>			
Inbound- All Others	125,537	125,537	0
Reallocate Admin Costs	( 125,537)	( 125,537)	125,537
1st Allocation	4,537,297	0	4,537,297



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<hr/>			
Allocation Step 2			
Inbound- All Others	206,748	206,748	0
Reallocate Admin Costs		( 206,748)	206,748
2nd Allocation	206,748	0	206,748
<b>Total For 00120 231 Management and Budget</b>			
Total Allocated	4,744,045	0	4,744,045



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	6,927		6,927		6,927
150.2 Agenda Coordination	1	0.1527	6,927		6,927		6,927
160 Finance - Director's Office	1	0.1527	6,927		6,927		6,927
171-4 Human Resources	2	0.3053	13,854		13,854		13,854
231 Management and Budget	4	0.6107	27,709		27,709		27,709
241 GSA - Administration	3	0.4580	20,782		20,782	960	21,742
251 Information Technology	2	0.3053	13,854		13,854	640	14,494
301-3 Risk Management	1	0.1527	6,927		6,927	320	7,247
152 CODE COMPLIANCE	4	0.6107	27,709		27,709	1,280	28,989
181-9 FIRE-RESCUE	174	26.5649	1,205,328		1,205,328	55,688	1,261,016
190-1 POLICE	328	50.0763	2,272,113		2,272,113	104,974	2,377,087
201-9 PUBLIC WORKS	13	1.9847	90,053		90,053	4,161	94,214
211-3 SOLID WASTE	52	7.9389	360,213		360,213	16,642	376,855
221 DEPT OF REAL ESTATE & ASSET	2	0.3053	13,854		13,854	640	14,494
281-4 BUILDING	19	2.9008	131,616		131,616	6,081	137,697
291-8 PARKS & RECREATION	14	2.1374	96,980		96,980	4,481	101,461
342 ZONING	4	0.6107	27,709		27,709	1,280	28,989
351-5 PLANNING	5	0.7634	34,636		34,636	1,600	36,236
381 COMMUNICATIONS	3	0.4580	20,782		20,782	960	21,742
401 CIP	7	1.0687	48,490		48,490	2,240	50,730
450 HUMAN SERVICES	14	2.1374	96,980		96,980	4,481	101,461
910 CD-COMMUNITY & ECONOMIC	1	0.1527	6,927		6,927	320	7,247
SubTotal	655	100.0000	4,537,297		4,537,297	206,748	4,744,045
Total	655	100.0000	4,537,297		4,537,297	206,748	4,744,045



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
131 City Attorney	6,927	6,927
150.2 Agenda Coordination	6,927	6,927
160 Finance - Director's Office	6,927	6,927
171-4 Human Resources	13,854	13,854
231 Management and Budget	27,709	27,709
241 GSA - Administration	21,742	21,742
251 Information Technology	14,494	14,494
301-3 Risk Management	7,247	7,247
152 CODE COMPLIANCE	28,989	28,989
181-9 FIRE-RESCUE	1,261,016	1,261,016
190-1 POLICE	2,377,087	2,377,087
201-9 PUBLIC WORKS	94,214	94,214
211-3 SOLID WASTE	376,855	376,855
221 DEPT OF REAL ESTATE	14,494	14,494
281-4 BUILDING	137,697	137,697
291-8 PARKS &	101,461	101,461
342 ZONING	28,989	28,989
351-5 PLANNING	36,236	36,236
381 COMMUNICATIONS	21,742	21,742
401 CIP	50,730	50,730
450 HUMAN SERVICES	101,461	101,461
910 CD-COMMUNITY &	7,247	7,247
Direct Billed	0	0
<b>Total</b>	<b>4,744,045</b>	<b>4,744,045</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 241 GSA - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,661,408			5,661,408
Major Machinery and Equipment	( 855,082)			
Capital Outlay	0			
Transfer and Others	0			
Depreciation	( 639,910)			
Total Deductions:	( 1,494,992)			( 1,494,992)
Building Depreciation	1,550		1,550	
Equipment Depreciation	362,493		362,493	
131 City Attorney	61,291	23,178	84,469	
141 Civil Service Board	895	86	981	
150 City Manager's Office	4,603	802	5,405	
160 Finance - Director's Office	1,418	151	1,569	
161 Finance - General Accounting	16,593	2,552	19,145	
162 Finance - Treasury Management	11,154	766	11,920	
163 Finance - Financial System Services	1,192	183	1,375	
171-4 Human Resources	8,180	894	9,074	
231 Management and Budget	20,782	960	21,742	
241 GSA - Administration		254,656	254,656	
243 GSA - Miami Riverside Center		7,324	7,324	
244 GSA - Graphics		( 3,475)	( 3,475)	
246 GSA - Light Fleet		215,244	215,244	
247 GSA - Heavy Fleet		( 675,995)	( 675,995)	
251 Information Technology		241,317	241,317	
261 Procurement		42,861	42,861	
271 Auditor General		1,635	1,635	
301-3 Risk Management		34,580	34,580	
431 Equal Opportunity & Diversity		914	914	



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .2 - Costs To Be Allocated  
 For Department 241 GSA - Administration**

Total Allocated Additions:	490,151	148,633	638,784	638,784
Total To Be Allocated:	4,656,567	148,633		4,805,200



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
<b>Wages &amp; Benefits</b>			
Salaries	880,661	0	880,661
Fringe Benefits	69,287	0	69,287
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	193,000	0	193,000
Life and Health Insurance	96,000	0	96,000
Workers' Compensation	29,000	0	29,000
Professional Service	48,554	0	48,554
Communications & Relations	10,826	0	10,826
Postage	44	0	44
Utility Services	90,502	0	90,502
Rentals and Leases	1,988	0	1,988
Insurance	2,039,000	0	2,039,000
Repair and Maintenance	562,084	0	562,084
Other Current Charge	840	0	840
Office Supplies & Minor Equipment	28,241	0	28,241
Other Materials & Supplies	116,389	0	116,389
*Major Machinery and Equipment	855,082	855,082	0
*Capital Outlay	0	0	0
*Transfer and Others	0	0	0
*Depreciation	639,910	639,910	0
<b>Departmental Totals</b>			
Total Expenditures	5,661,408	1,494,992	4,166,416
<b>Deductions</b>			
Total Deductions	( 1,494,992)	( 1,494,992)	0
<b>Functional Cost</b>			
Functional Cost	4,166,416	0	4,166,416
<b>Allocation Step 1</b>			
Inbound- All Others	490,151	490,151	0
Reallocate Admin Costs		( 490,151)	490,151
1st Allocation	4,656,567	0	4,656,567



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
<hr/>			
Allocation Step 2			
Inbound- All Others	148,633	148,633	0
Reallocate Admin Costs		( 148,633)	148,633
2nd Allocation	148,633	0	148,633
<hr/>			
Total For 00130 241 GSA - Administration			
Total Allocated	4,805,200	0	4,805,200



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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
241 GSA - Administration	7	5.4688	254,656		254,656		254,656
243 GSA - Miami Riverside Center	8	6.2500	291,035		291,035	9,827	300,862
244 GSA - Graphics	4	3.1250	145,518		145,518	4,913	150,431
246 GSA - Light Fleet	33	25.7813	1,200,521		1,200,521	40,536	1,241,057
247 GSA - Heavy Fleet	31	24.2188	1,127,762		1,127,762	38,080	1,165,842
242 GSA PROPERTY MNGT	37	28.9061	1,346,040		1,346,040	45,450	1,391,490
245 GSA COMMUNICATIONS SERVICES	8	6.2500	291,035		291,035	9,827	300,862
SubTotal	128	100.0000	4,656,567		4,656,567	148,633	4,805,200
Total	128	100.0000	4,656,567		4,656,567	148,633	4,805,200

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 241 GSA - Administration**

Receiving Department	Total Direction and Leadership	
241 GSA - Administration	254,656	254,656
243 GSA - Miami Riverside	300,862	300,862
244 GSA - Graphics	150,431	150,431
246 GSA - Light Fleet	1,241,057	1,241,057
247 GSA - Heavy Fleet	1,165,842	1,165,842
242 GSA PROPERTY MNGT	1,391,490	1,391,490
245 GSA	300,862	300,862
Direct Billed	0	0
<b>Total</b>	<b>4,805,200</b>	<b>4,805,200</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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, carpool, 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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 243 GSA - Miami Riverside Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,325,362			2,325,362
Major Machinery and Equipment	0			
Capital Outlay	( 214,640)			
Depreciation	( 10,192)			
Total Deductions:	( 224,832)			( 224,832)
Building Depreciation	12,444		12,444	
Equipment Depreciation	9,970		9,970	
141 Civil Service Board	1,023	98	1,121	
150 City Manager's Office	5,260	917	6,177	
160 Finance - Director's Office	1,620	173	1,793	
161 Finance - General Accounting	10,905	1,588	12,493	
162 Finance - Treasury Management	6,489	446	6,935	
163 Finance - Financial System Services	654	98	752	
171-4 Human Resources	9,863	1,077	10,940	
241 GSA - Administration	291,035	9,827	300,862	
243 GSA - Miami Riverside Center		58,738	58,738	
251 Information Technology		7,563	7,563	
261 Procurement		18,346	18,346	
271 Auditor General		892	892	
301-3 Risk Management		4,790	4,790	
431 Equal Opportunity & Diversity		1,044	1,044	
Total Allocated Additions:	349,263	105,597	454,860	454,860
Total To Be Allocated:	2,449,793	105,597		2,555,390





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
<b>Wages &amp; Benefits</b>				
Salaries	480,424	182,561	240,212	57,651
Fringe Benefits	37,769	14,352	18,885	4,532
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	196,000	74,480	98,000	23,520
Life and Health Insurance	135,000	51,300	67,500	16,200
Workers' Compensation	30,000	11,400	15,000	3,600
Professional Service	636,051	241,699	318,026	76,326
Utility Services	499,393	189,769	249,697	59,927
Rentals and Leases	2,146	815	1,073	258
Repair and Maintenance	80,419	30,559	40,210	9,650
Other Current Charges	52	20	26	6
Office Supplies & Minor Equipment	746	283	373	90
Other Materials & Supplies	1,000	380	500	120
Publications, Subscriptions, & Membershi	1,530	581	765	184
*Major Machinery and Equipment	0	0	0	0
*Capital Outlay	214,640	214,640	0	0
*Depreciation	10,192	10,192	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,325,362	1,023,031	1,050,267	252,064
<b>Deductions</b>				
Total Deductions	( 224,832)	( 224,832)	0	0
<b>Functional Cost</b>				
Functional Cost	2,100,530	798,199	1,050,267	252,064
<b>Allocation Step 1</b>				
Inbound- All Others	349,263	349,263	0	0
Reallocate Admin Costs		( 1,147,462)	925,373	222,089
1st Allocation	2,449,793	0	1,975,640	474,153



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
<hr/>				
Allocation Step 2				
Inbound- All Others	105,597	105,597	0	0
Reallocate Admin Costs		( 105,597)	85,159	20,438
2nd Allocation	105,597	0	85,159	20,438
<b>Total For 00140 243 GSA - Miami Riverside</b>				
<b>Total Allocated</b>	<b>2,555,390</b>	<b>0</b>	<b>2,060,799</b>	<b>494,591</b>



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	7.3790	145,782		145,782		145,782
141 Civil Service Board	1,144	0.7330	14,482		14,482		14,482
150 City Manager's Office	4,097	2.6252	51,864		51,864		51,864
150.2 Agenda Coordination	70	0.0449	886		886		886
160 Finance - Director's Office	1,371	0.8786	17,358		17,358		17,358
161 Finance - General Accounting	10,055	6.4430	127,290		127,290		127,290
162 Finance - Treasury Management	4,113	2.6358	52,073		52,073		52,073
163 Finance - Financial System Services	914	0.5857	11,572		11,572		11,572
171-4 Human Resources	9,316	5.9693	117,932		117,932		117,932
231 Management and Budget	2,590	1.6596	32,787		32,787		32,787
241 GSA - Administration	578	0.3704	7,317		7,317		7,317
243 GSA - Miami Riverside Center	4,640	2.9731	58,738		58,738		58,738
251 Information Technology	11,964	7.6660	151,453		151,453	9,643	161,096
261 Procurement	2,621	1.6794	33,179		33,179	2,112	35,291
271 Auditor General	5,161	3.3070	65,334		65,334	4,160	69,494
301-3 Risk Management	2,907	1.8627	36,800		36,800	2,343	39,143
431 Equal Opportunity & Diversity	952	0.6100	12,051		12,051	767	12,818
371 Grants Administration	1,624	1.0406	20,558		20,558	1,309	21,867
152 CODE COMPLIANCE	2,436	1.5609	30,838		30,838	1,963	32,801
181-9 FIRE-RESCUE	11,837	7.5847	149,846		149,846	9,540	159,386
190-1 POLICE	2,800	1.7941	35,445		35,445	2,257	37,702
201-9 PUBLIC WORKS	8,388	5.3747	106,184		106,184	6,760	112,944
221 DEPT OF REAL ESTATE & ASSET	7,848	5.0287	99,348		99,348	6,325	105,673
281-4 BUILDING	18,623	11.9326	235,751		235,751	15,010	250,761
291-8 PARKS & RECREATION	3,462	2.2183	43,826		43,826	2,790	46,616



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	4,964	3.1807	62,840		62,840	4,001	66,841
351-5 PLANNING	8,201	5.2549	103,817		103,817	6,610	110,427
381 COMMUNICATIONS	2,456	1.5737	31,091		31,091	1,979	33,070
401 CIP	7,522	4.8198	95,222		95,222	6,063	101,285
450 HUMAN SERVICES	1,000	0.6408	12,659		12,659	806	13,465
970 COMPONENT UNITS	894	0.5728	11,317		11,317	721	12,038
SubTotal	156,065	100.0000	1,975,640		1,975,640	85,159	2,060,799
Total	156,065	100.0000	1,975,640		1,975,640	85,159	2,060,799

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	3,663	0.9919	4,703	-3,663	1,040		1,040
141 Civil Service Board	82	0.0222	105	-82	23		23
150 City Manager's Office	192	0.0520	247	-192	55		55
160 Finance - Director's Office	12,036	3.2593	15,454	-12,036	3,418		3,418
162 Finance - Treasury Management	3,481	0.9426	4,470	-3,481	989		989
171-4 Human Resources	203	0.0550	261	-203	58		58
231 Management and Budget	33	0.0089	42	-33	9		9
241 GSA - Administration	24	0.0065	31	-24	7		7
251 Information Technology	2	0.0005	3	-2	1		1
261 Procurement	38	0.0103	49	-38	11	2	13
301-3 Risk Management	5,387	1.4588	6,917	-5,387	1,530	315	1,845
101 MAYOR	48	0.0130	62	-48	14	3	17
111-5 COMMISSIONERS	45	0.0122	58	-45	13	3	16
152 CODE COMPLIANCE	76,939	20.8349	98,789	-76,939	21,850	4,498	26,348
181-9 FIRE-RESCUE	2,155	0.5836	2,767	-2,155	612	126	738
190-1 POLICE	38,386	10.3949	49,287	-38,386	10,901	2,244	13,145
201-9 PUBLIC WORKS	211	0.0571	271	-211	60	12	72
211-3 SOLID WASTE	41,666	11.2831	53,499	-41,666	11,833	2,436	14,269
221 DEPT OF REAL ESTATE & ASSET	3,875	1.0493	4,975	-3,875	1,100	227	1,327
281-4 BUILDING	71,196	19.2797	91,415	-71,196	20,219	4,163	24,382
291-8 PARKS & RECREATION	161	0.0436	207	-161	46	9	55
342 ZONING	2,080	0.5633	2,671	-2,080	591	122	713
351-5 PLANNING	87,780	23.7707	112,710	-87,780	24,930	5,133	30,063
381 COMMUNICATIONS	2	0.0005	3	-2	1		1
401 CIP	1,336	0.3618	1,715	-1,336	379	78	457



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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
450 HUMAN SERVICES	21	0.0057	27	-21	6	1	7
910 CD-COMMUNITY & ECONOMIC	4,234	1.1466	5,436	-4,234	1,202	248	1,450
920 CRA - COMMUNITY	56	0.0152	72	-56	16	3	19
950 CIVILIAN INVESTIGATIVE PANEL	213	0.0577	273	-213	60	12	72
960 PENSION	13,734	3.7191	17,634	-13,734	3,900	803	4,703
SubTotal	369,279	100.0000	474,153	-369,279	104,874	20,438	125,312
Direct Billed				369,279	369,279		369,279
Total	369,279	100.0000	474,153		474,153	20,438	494,591

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	1,040	0	1,040
131 City Attorney	145,782	145,782	0
141 Civil Service Board	14,505	14,482	23
150 City Manager's Office	51,919	51,864	55
150.2 Agenda Coordination	886	886	0
160 Finance - Director's Office	20,776	17,358	3,418
161 Finance - General	127,290	127,290	0
162 Finance - Treasury	53,062	52,073	989
163 Finance - Financial	11,572	11,572	0
171-4 Human Resources	117,990	117,932	58
231 Management and Budget	32,796	32,787	9
241 GSA - Administration	7,324	7,317	7
243 GSA - Miami Riverside	58,738	58,738	0
251 Information Technology	161,097	161,096	1
261 Procurement	35,304	35,291	13
271 Auditor General	69,494	69,494	0
301-3 Risk Management	40,988	39,143	1,845
431 Equal Opportunity &	12,818	12,818	0
371 Grants Administration	21,867	21,867	0
101 MAYOR	17	0	17
111-5 COMMISSIONERS	16	0	16
152 CODE COMPLIANCE	59,149	32,801	26,348
181-9 FIRE-RESCUE	160,124	159,386	738
190-1 POLICE	50,847	37,702	13,145
201-9 PUBLIC WORKS	113,016	112,944	72
211-3 SOLID WASTE	14,269	0	14,269
221 DEPT OF REAL ESTATE	107,000	105,673	1,327
281-4 BUILDING	275,143	250,761	24,382
291-8 PARKS &	46,671	46,616	55
342 ZONING	67,554	66,841	713
351-5 PLANNING	140,490	110,427	30,063
381 COMMUNICATIONS	33,071	33,070	1
401 CIP	101,742	101,285	457



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
450 HUMAN SERVICES	13,472	13,465	7
910 CD-COMMUNITY &	1,450	0	1,450
920 CRA - COMMUNITY	19	0	19
950 CIVILIAN	72	0	72
960 PENSION	4,703	0	4,703
970 COMPONENT UNITS	12,038	12,038	0
Direct Billed	369,279	0	369,279
<b>Total</b>	<b>2,555,390</b>	<b>2,060,799</b>	<b>494,591</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 244 GSA - Graphics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	742,209			742,209
Major Machinery and Equipment	0			
Depreciation	( 24,606)			
Total Deductions:	( 24,606)			( 24,606)
Equipment Depreciation	24,606		24,606	
141 Civil Service Board	511	49	560	
150 City Manager's Office	2,630	458	3,088	
160 Finance - Director's Office	810	86	896	
161 Finance - General Accounting	7,155	1,068	8,223	
162 Finance - Treasury Management	4,591	315	4,906	
163 Finance - Financial System Services	421	64	485	
171-4 Human Resources	4,931	538	5,469	
241 GSA - Administration	145,518	4,913	150,431	
251 Information Technology		5,165	5,165	
261 Procurement		19,110	19,110	
271 Auditor General		680	680	
301-3 Risk Management		2,395	2,395	
431 Equal Opportunity & Diversity		522	522	
Total Allocated Additions:	191,173	35,363	226,536	226,536
Total To Be Allocated:	908,776	35,363		944,139



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
<b>Wages &amp; Benefits</b>			
Salaries	366,358	0	366,358
Fringe Benefits	28,617	0	28,617
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	155,000	0	155,000
Life and Health Insurance	58,000	0	58,000
Workers' Compensation	23,000	0	23,000
Professional Service	26,213	0	26,213
Rentals and Leases	646	0	646
Repair and Maintenance	7,938	0	7,938
Printing and Graphics	38,771	0	38,771
Office Supplies & Minor Equipment	2,100	0	2,100
Other Materials and Supplies	0	0	0
Publications, Subscriptions, & Membershi	10,960	0	10,960
*Major Machinery and Equipment	0	0	0
*Depreciation	24,606	24,606	0
<b>Departmental Totals</b>			
Total Expenditures	742,209	24,606	717,603
<b>Deductions</b>			
Total Deductions	( 24,606)	( 24,606)	0
<b>Functional Cost</b>			
Functional Cost	717,603	0	717,603
<b>Allocation Step 1</b>			
Inbound- All Others	191,173	191,173	0
Reallocate Admin Costs		( 191,173)	191,173
1st Allocation	908,776	0	908,776
<b>Allocation Step 2</b>			
Inbound- All Others	35,363	35,363	0
Reallocate Admin Costs		( 35,363)	35,363
2nd Allocation	35,363	0	35,363



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Total For 00150 244 GSA - Graphics			
Total Allocated	944,139	0	944,139



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	20,405	1.4793	13,443	-20,405	-6,962		-6,962
131 City Attorney	6,788	0.4921	4,472	-6,788	-2,316		-2,316
150 City Manager's Office	17,554	1.2726	11,565	-17,554	-5,989		-5,989
160 Finance - Director's Office	18,401	1.3340	12,123	-18,401	-6,278		-6,278
161 Finance - General Accounting	3,123	0.2264	2,058	-3,123	-1,065		-1,065
162 Finance - Treasury Management	387	0.0281	255	-387	-132		-132
171-4 Human Resources	5,996	0.4347	3,950	-5,996	-2,046		-2,046
231 Management and Budget	64,271	4.6594	42,344	-64,271	-21,927		-21,927
241 GSA - Administration	10,185	0.7384	6,710	-10,185	-3,475		-3,475
246 GSA - Light Fleet	5,028	0.3645	3,313	-5,028	-1,715	144	-1,571
251 Information Technology	1,543	0.1119	1,017	-1,543	-526	44	-482
261 Procurement	20,366	1.4765	13,418	-20,366	-6,948	584	-6,364
301-3 Risk Management	11,972	0.8679	7,888	-11,972	-4,084	344	-3,740
371 Grants Administration	1,736	0.1259	1,144	-1,736	-592	50	-542
101 MAYOR	23,931	1.7349	15,766	-23,931	-8,165	687	-7,478
111-5 COMMISSIONERS	163,027	11.8189	107,407	-163,027	-55,620	4,678	-50,942
152 CODE COMPLIANCE	84,299	6.1114	55,539	-84,299	-28,760	2,419	-26,341
181-9 FIRE-RESCUE	170,799	12.3823	112,528	-170,799	-58,271	4,902	-53,369
190-1 POLICE	182,000	13.1943	119,906	-182,000	-62,094	5,223	-56,871
201-9 PUBLIC WORKS	31,338	2.2719	20,646	-31,338	-10,692	899	-9,793
211-3 SOLID WASTE	107,872	7.8203	71,069	-107,872	-36,803	3,096	-33,707
221 DEPT OF REAL ESTATE & ASSET	31,153	2.2585	20,525	-31,153	-10,628	894	-9,734
242 GSA PROPERTY MNGT	21,577	1.5643	14,216	-21,577	-7,361	619	-6,742
281-4 BUILDING	120,773	8.7556	79,569	-120,773	-41,204	3,466	-37,738
291-8 PARKS & RECREATION	166,626	12.0798	109,778	-166,626	-56,848	4,782	-52,066



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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
342 ZONING	3,577	0.2593	2,357	-3,577	-1,220	103	-1,117
351-5 PLANNING	44,787	3.2469	29,507	-44,787	-15,280	1,285	-13,995
381 COMMUNICATIONS	3,238	0.2347	2,133	-3,238	-1,105	93	-1,012
401 CIP	5,474	0.3968	3,606	-5,474	-1,868	157	-1,711
450 HUMAN SERVICES	25,698	1.8630	16,931	-25,698	-8,767	737	-8,030
910 CD-COMMUNITY & ECONOMIC	1,736	0.1259	1,144	-1,736	-592	50	-542
920 CRA - COMMUNITY	1,014	0.0735	668	-1,014	-346	29	-317
950 CIVILIAN INVESTIGATIVE PANEL	2,704	0.1960	1,781	-2,704	-923	78	-845
SubTotal	1,379,378	100.0000	908,776	-1,379,378	-470,602	35,363	-435,239
Direct Billed				1,379,378	1,379,378		1,379,378
Total	1,379,378	100.0000	908,776		908,776	35,363	944,139

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
121 City Clerk	( 6,962)	( 6,962)
131 City Attorney	( 2,316)	( 2,316)
150 City Manager's Office	( 5,989)	( 5,989)
160 Finance - Director's Office	( 6,278)	( 6,278)
161 Finance - General	( 1,065)	( 1,065)
162 Finance - Treasury	( 132)	( 132)
171-4 Human Resources	( 2,046)	( 2,046)
231 Management and Budget	( 21,927)	( 21,927)
241 GSA - Administration	( 3,475)	( 3,475)
246 GSA - Light Fleet	( 1,571)	( 1,571)
251 Information Technology	( 482)	( 482)
261 Procurement	( 6,364)	( 6,364)
301-3 Risk Management	( 3,740)	( 3,740)
371 Grants Administration	( 542)	( 542)
101 MAYOR	( 7,478)	( 7,478)
111-5 COMMISSIONERS	( 50,942)	( 50,942)
152 CODE COMPLIANCE	( 26,341)	( 26,341)
181-9 FIRE-RESCUE	( 53,369)	( 53,369)
190-1 POLICE	( 56,871)	( 56,871)
201-9 PUBLIC WORKS	( 9,793)	( 9,793)
211-3 SOLID WASTE	( 33,707)	( 33,707)
221 DEPT OF REAL ESTATE	( 9,734)	( 9,734)
242 GSA PROPERTY MNGT	( 6,742)	( 6,742)
281-4 BUILDING	( 37,738)	( 37,738)
291-8 PARKS &	( 52,066)	( 52,066)
342 ZONING	( 1,117)	( 1,117)
351-5 PLANNING	( 13,995)	( 13,995)
381 COMMUNICATIONS	( 1,012)	( 1,012)
401 CIP	( 1,711)	( 1,711)
450 HUMAN SERVICES	( 8,030)	( 8,030)
910 CD-COMMUNITY &	( 542)	( 542)
920 CRA - COMMUNITY	( 317)	( 317)
950 CIVILIAN	( 845)	( 845)



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
Direct Billed	1,379,378	1,379,378
Total	944,139	944,139





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 246 GSA - Light Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,122,527			17,122,527
Major Machinery and Equipment	( 134,650)			
Capital Outlay	( 8,715,711)			
Depreciation	( 1,484,721)			
Total Deductions:	( 10,335,082)			( 10,335,082)
Equipment Depreciation	1,484,721		1,484,721	
141 Civil Service Board	4,219	406	4,625	
150 City Manager's Office	21,698	3,781	25,479	
160 Finance - Director's Office	6,683	713	7,396	
161 Finance - General Accounting	176,833	25,976	202,809	
162 Finance - Treasury Management	55,130	3,788	58,918	
163 Finance - Financial System Services	3,253	479	3,732	
171-4 Human Resources	40,685	4,443	45,128	
241 GSA - Administration	1,200,521	40,536	1,241,057	
244 GSA - Graphics	( 1,715)	144	( 1,571)	
251 Information Technology		21,582	21,582	
261 Procurement		107,780	107,780	
271 Auditor General		4,258	4,258	
301-3 Risk Management		22,824	22,824	
431 Equal Opportunity & Diversity		4,308	4,308	
Total Allocated Additions:	2,992,028	241,018	3,233,046	3,233,046
Total To Be Allocated:	9,779,473	241,018		10,020,491



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
<b>Wages &amp; Benefits</b>			
Salaries	2,294,078	0	2,294,078
Fringe Benefits	203,150	0	203,150
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	909,000	0	909,000
Life and Health Insurance	587,000	0	587,000
Workers' Compensation	150,545	0	150,545
Professional Service	76,778	0	76,778
Travel and Per Diem	3,368	0	3,368
Rentals and Leases	1,755	0	1,755
Repair and Maintenance	2,489,794	0	2,489,794
Other Current Charge	1,009	0	1,009
Office Supplies & Minor Equipment	30,384	0	30,384
Other Materials & Supplies	14,534	0	14,534
Publications, Subscriptions, & Membershi	26,050	0	26,050
*Major Machinery and Equipment	134,650	134,650	0
*Capital Outlay	8,715,711	8,715,711	0
*Depreciation	1,484,721	1,484,721	0
<b>Departmental Totals</b>			
Total Expenditures	17,122,527	10,335,082	6,787,445
<b>Deductions</b>			
Total Deductions	( 10,335,082)	( 10,335,082)	0
Functional Cost	6,787,445	0	6,787,445
<b>Allocation Step 1</b>			
Inbound- All Others	2,992,028	2,992,028	0
Reallocate Admin Costs	( 2,992,028)	( 2,992,028)	2,992,028
1st Allocation	9,779,473	0	9,779,473



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
<hr/>			
Allocation Step 2			
Inbound- All Others	241,018	241,018	0
Reallocate Admin Costs		( 241,018)	241,018
2nd Allocation	241,018	0	241,018
<b>Total For 00160 246 GSA - Light Fleet</b>			
<hr/>			
Total Allocated	10,020,491	0	10,020,491



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	730	0.0133	1,301	-730	571		571
150 City Manager's Office	278	0.0051	496	-278	218		218
241 GSA - Administration	275,072	5.0137	490,316	-275,072	215,244		215,244
251 Information Technology	13,355	0.2434	23,805	-13,355	10,450	618	11,068
261 Procurement	412	0.0075	734	-412	322	19	341
301-3 Risk Management	71	0.0013	127	-71	56	3	59
101 MAYOR	13,254	0.2416	23,625	-13,254	10,371	613	10,984
111-5 COMMISSIONERS	59,417	1.0830	105,911	-59,417	46,494	2,749	49,243
152 CODE COMPLIANCE	249,571	4.5489	444,860	-249,571	195,289	11,545	206,834
181-9 FIRE-RESCUE	498,585	9.0877	888,728	-498,585	390,143	23,064	413,207
190-1 POLICE	3,001,698	54.7118	5,350,527	-3,001,698	2,348,829	138,852	2,487,681
201-9 PUBLIC WORKS	250,503	4.5659	446,522	-250,503	196,019	11,588	207,607
211-3 SOLID WASTE	368,471	6.7161	656,800	-368,471	288,329	17,045	305,374
221 DEPT OF REAL ESTATE & ASSET	7,946	0.1448	14,164	-7,946	6,218	368	6,586
281-4 BUILDING	148,525	2.7072	264,746	-148,525	116,221	6,870	123,091
291-8 PARKS & RECREATION	526,168	9.5904	937,895	-526,168	411,727	24,339	436,066
381 COMMUNICATIONS	15,076	0.2748	26,873	-15,076	11,797	697	12,494
401 CIP	5,984	0.1091	10,666	-5,984	4,682	277	4,959
450 HUMAN SERVICES	48,953	0.8923	87,259	-48,953	38,306	2,264	40,570
920 CRA - COMMUNITY	2,281	0.0416	4,066	-2,281	1,785	106	1,891
950 CIVILIAN INVESTIGATIVE PANEL	29	0.0005	52	-29	23	1	24
SubTotal	5,486,379	100.0000	9,779,473	-5,486,379	4,293,094	241,018	4,534,112
Direct Billed				5,486,379	5,486,379		5,486,379
Total	5,486,379	100.0000	9,779,473		9,779,473	241,018	10,020,491



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .4 - Detail Activity Allocations  
For Department 246 GSA - Light Fleet**

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 246 GSA - Light Fleet**

Receiving Department	Total	Light Fleet & Small
131 City Attorney	571	571
150 City Manager's Office	218	218
241 GSA - Administration	215,244	215,244
251 Information Technology	11,068	11,068
261 Procurement	341	341
301-3 Risk Management	59	59
101 MAYOR	10,984	10,984
111-5 COMMISSIONERS	49,243	49,243
152 CODE COMPLIANCE	206,834	206,834
181-9 FIRE-RESCUE	413,207	413,207
190-1 POLICE	2,487,681	2,487,681
201-9 PUBLIC WORKS	207,607	207,607
211-3 SOLID WASTE	305,374	305,374
221 DEPT OF REAL ESTATE	6,586	6,586
281-4 BUILDING	123,091	123,091
291-8 PARKS &	436,066	436,066
381 COMMUNICATIONS	12,494	12,494
401 CIP	4,959	4,959
450 HUMAN SERVICES	40,570	40,570
920 CRA - COMMUNITY	1,891	1,891
950 CIVILIAN	24	24
Direct Billed	5,486,379	5,486,379
<b>Total</b>	<b>10,020,491</b>	<b>10,020,491</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 247 GSA - Heavy Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,535,594			11,535,594
Major Machinery and Equipment	0			
Depreciation	( 716,158)			
Total Deductions:	( 716,158)			( 716,158)
Equipment Depreciation	716,158		716,158	
141 Civil Service Board	3,963	382	4,345	
150 City Manager's Office	20,383	3,551	23,934	
160 Finance - Director's Office	6,278	669	6,947	
161 Finance - General Accounting	90,648	12,832	103,480	
162 Finance - Treasury Management	39,597	2,720	42,317	
163 Finance - Financial System Services	2,189	320	2,509	
171-4 Human Resources	38,219	4,174	42,393	
241 GSA - Administration	1,127,762	38,080	1,165,842	
251 Information Technology		18,631	18,631	
261 Procurement		80,262	80,262	
271 Auditor General		3,948	3,948	
301-3 Risk Management		19,041	19,041	
431 Equal Opportunity & Diversity		4,046	4,046	
Total Allocated Additions:	2,045,197	188,656	2,233,853	2,233,853
Total To Be Allocated:	12,864,633	188,656		13,053,289



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<b>Wages &amp; Benefits</b>			
Salaries	2,127,043	0	2,127,043
Fringe Benefits	205,968	0	205,968
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	886,000	0	886,000
Life and Health Insurance	587,000	0	587,000
Workers' Compensation	140,689	0	140,689
Professional Service	6,448	0	6,448
Utility Services	3,480	0	3,480
Rentals and Leases	646	0	646
Repair and Maintenance	3,199,257	0	3,199,257
Other Current Charge	800	0	800
Office Supplies & Minor Equipment	33,698	0	33,698
Other Materials & Supplies	3,597,024	0	3,597,024
Publications, Subscriptions, & Membershi	31,383	0	31,383
*Major Machinery and Equipment	0	0	0
*Depreciation	716,158	716,158	0
<b>Departmental Totals</b>			
Total Expenditures	11,535,594	716,158	10,819,436
<b>Deductions</b>			
Total Deductions	( 716,158)	( 716,158)	0
<b>Functional Cost</b>			
Functional Cost	10,819,436	0	10,819,436
<b>Allocation Step 1</b>			
Inbound- All Others	2,045,197	2,045,197	0
Reallocate Admin Costs		( 2,045,197)	2,045,197
1st Allocation	12,864,633	0	12,864,633



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<hr/>			
Allocation Step 2			
Inbound- All Others	188,656	188,656	0
Reallocate Admin Costs		( 188,656)	188,656
2nd Allocation	188,656	0	188,656
<b>Total For 00170 247 GSA - Heavy Fleet</b>			
Total Allocated	13,053,289	0	13,053,289



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	39,392	0.2404	30,929	-706,924	-675,995		-675,995
181-9 FIRE-RESCUE	192,589	1.1754	151,214	-5,823	145,391	2,223	147,614
190-1 POLICE	265,240	1.6188	208,257	-93,858	114,399	3,061	117,460
201-9 PUBLIC WORKS	3,062,550	18.6916	2,404,605	-1,185,632	1,218,973	35,348	1,254,321
211-3 SOLID WASTE	12,824,869	78.2738	10,069,628	-3,912,058	6,157,570	148,024	6,305,594
291-8 PARKS & RECREATION	0			-146,402	-146,402		-146,402
SubTotal	16,384,640	100.0000	12,864,633	-6,050,697	6,813,936	188,656	7,002,592
Direct Billed				6,050,697	6,050,697		6,050,697
Total	16,384,640	100.0000	12,864,633		12,864,633	188,656	13,053,289

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 247 GSA - Heavy Fleet**

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	( 675,995)	( 675,995)
181-9 FIRE-RESCUE	147,614	147,614
190-1 POLICE	117,460	117,460
201-9 PUBLIC WORKS	1,254,321	1,254,321
211-3 SOLID WASTE	6,305,594	6,305,594
291-8 PARKS &	( 146,402)	( 146,402)
Direct Billed	6,050,697	6,050,697
<b>Total</b>	<b>13,053,289</b>	<b>13,053,289</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 251 Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,478,021			18,478,021
Transfer and Others	0			
Major Machinery and Equipment	( 30,415)			
Capital Outlay	( 1,744,721)			
Depreciation	( 443,217)			
Total Deductions:	( 2,218,353)			( 2,218,353)
Building Depreciation	32,085		32,085	
Equipment Depreciation	442,488		442,488	
121 City Clerk	2,786	1,644	4,430	
131 City Attorney	23,268	8,799	32,067	
141 Civil Service Board	9,461	911	10,372	
150 City Manager's Office	48,656	8,478	57,134	
160 Finance - Director's Office	14,987	1,598	16,585	
161 Finance - General Accounting	54,724	8,439	63,163	
162 Finance - Treasury Management	15,817	1,086	16,903	
163 Finance - Financial System Services	4,733	726	5,459	
171-4 Human Resources	90,782	9,916	100,698	
231 Management and Budget	13,854	640	14,494	
243 GSA - Miami Riverside Center	151,454	9,643	161,097	
244 GSA - Graphics	( 526)	44	( 482)	
246 GSA - Light Fleet	10,450	618	11,068	
251 Information Technology		975,287	975,287	
261 Procurement		67,312	67,312	
271 Auditor General		16,011	16,011	
301-3 Risk Management		44,479	44,479	
431 Equal Opportunity & Diversity		9,659	9,659	



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .2 - Costs To Be Allocated  
 For Department 251 Information Technology**

Total Allocated Additions:	915,019	1,165,290	2,080,309	2,080,309
Total To Be Allocated:	17,174,687	1,165,290		18,339,977





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
<b>Wages &amp; Benefits</b>					
Salaries	8,625,554	690,044	3,795,244	1,638,855	2,501,411
Fringe Benefits	681,838	54,547	300,009	129,549	197,733
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	3,498,000	279,840	1,539,120	664,620	1,014,420
Life and Health Insurance	1,528,545	122,284	672,559	290,424	443,278
Workers' Compensation	103,000	8,240	45,320	19,570	29,870
Professional Service	925,541	74,043	407,238	175,853	268,407
Travel and Per Diem	9,472	758	4,167	1,800	2,747
Rentals and Leases	1,565	125	689	297	454
Repair and Maintenance	226,919	18,154	99,843	43,115	65,807
Other Current Charges	614,055	49,124	270,185	116,670	178,076
Office Supplies & Minor Equipment	25,753	2,060	11,332	4,893	7,468
Publications, Subscriptions, & Membershi	19,426	1,554	8,547	3,691	5,634
*Transfer and Others	0	0	0	0	0
*Major Machinery and Equipment	30,415	30,415	0	0	0
*Capital Outlay	1,744,721	1,744,721	0	0	0
*Depreciation	443,217	443,217	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	18,478,021	3,519,126	7,154,253	3,089,337	4,715,305
<b>Deductions</b>					
Total Deductions	( 2,218,353)	( 2,218,353)	0	0	0
<b>Functional Cost</b>					
Functional Cost	16,259,668	1,300,773	7,154,253	3,089,337	4,715,305
<b>Allocation Step 1</b>					
Inbound- All Others	915,019	915,019	0	0	0
Reallocate Admin Costs		( 2,215,792)	1,059,727	457,610	698,455
1st Allocation	17,174,687	0	8,213,980	3,546,947	5,413,760



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
<b>Allocation Step 2</b>					
Inbound- All Others	1,165,290	1,165,290	0	0	0
Reallocate Admin Costs		( 1,165,290)	557,313	240,658	367,319
2nd Allocation	1,165,290	0	557,313	240,658	367,319
<b>Total For 00180 251 Information Technology</b>					
Total Allocated	18,339,977	0	8,771,293	3,787,605	5,781,079



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	18	0.2870	23,573		23,573		23,573
131 City Attorney	74	1.1798	96,912		96,912		96,912
141 Civil Service Board	4	0.0638	5,239		5,239		5,239
150 City Manager's Office	29	0.4624	37,979		37,979		37,979
150.2 Agenda Coordination	4	0.0638	5,239		5,239		5,239
160 Finance - Director's Office	9	0.1435	11,787		11,787		11,787
161 Finance - General Accounting	56	0.8929	73,339		73,339		73,339
162 Finance - Treasury Management	43	0.6856	56,314		56,314		56,314
171-4 Human Resources	60	0.9566	78,578		78,578		78,578
231 Management and Budget	27	0.4305	35,360		35,360		35,360
241 GSA - Administration	67	1.0682	87,745		87,745		87,745
251 Information Technology	207	3.3004	271,093		271,093		271,093
261 Procurement	23	0.3667	30,121		30,121	2,259	32,380
271 Auditor General	9	0.1435	11,787		11,787	884	12,671
301-3 Risk Management	28	0.4464	36,670		36,670	2,750	39,420
431 Equal Opportunity & Diversity	5	0.0797	6,548		6,548	491	7,039
371 Grants Administration	15	0.2392	19,644		19,644	1,473	21,117
101 MAYOR	18	0.2870	23,573		23,573	1,768	25,341
111-5 COMMISSIONERS	77	1.2277	100,841		100,841	7,563	108,404
152 CODE COMPLIANCE	144	2.2959	188,586		188,586	14,144	202,730
181-9 FIRE-RESCUE	430	6.8559	563,140		563,140	42,236	605,376
190-1 POLICE	3,754	59.8533	4,916,340		4,916,340	368,729	5,285,069
201-9 PUBLIC WORKS	114	1.8176	149,297		149,297	11,197	160,494
211-3 SOLID WASTE	74	1.1798	96,912		96,912	7,268	104,180
221 DEPT OF REAL ESTATE & ASSET	42	0.6696	55,004		55,004	4,125	59,129



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	392	6.2500	513,374		513,374	38,503	551,877
291-8 PARKS & RECREATION	213	3.3960	278,951		278,951	20,921	299,872
342 ZONING	56	0.8929	73,339		73,339	5,500	78,839
351-5 PLANNING	64	1.0204	83,816		83,816	6,286	90,102
381 COMMUNICATIONS	19	0.3029	24,883		24,883	1,866	26,749
401 CIP	56	0.8929	73,339		73,339	5,500	78,839
450 HUMAN SERVICES	39	0.6218	51,075		51,075	3,831	54,906
910 CD-COMMUNITY & ECONOMIC	46	0.7334	60,243		60,243	4,518	64,761
920 CRA - COMMUNITY	22	0.3508	28,812		28,812	2,161	30,973
930 LIBERTY CITY	3	0.0478	3,929		3,929	295	4,224
940 VIRGINIA KEY	8	0.1276	10,477		10,477	786	11,263
950 CIVILIAN INVESTIGATIVE PANEL	13	0.2073	17,025		17,025	1,277	18,302
970 COMPONENT UNITS	10	0.1594	13,096		13,096	982	14,078
SubTotal	6,272	100.0000	8,213,980		8,213,980	557,313	8,771,293
Total	6,272	100.0000	8,213,980		8,213,980	557,313	8,771,293

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	0.5963	21,150		21,150		21,150
131 City Attorney	73	2.5605	90,820		90,820		90,820
141 Civil Service Board	4	0.1403	4,976		4,976		4,976
150 City Manager's Office	30	1.0523	37,323		37,323		37,323
150.2 Agenda Coordination	3	0.1052	3,732		3,732		3,732
160 Finance - Director's Office	6	0.2105	7,465		7,465		7,465
161 Finance - General Accounting	37	1.2978	46,032		46,032		46,032
162 Finance - Treasury Management	28	0.9821	34,835		34,835		34,835
171-4 Human Resources	50	1.7538	62,205		62,205		62,205
231 Management and Budget	20	0.7015	24,882		24,882		24,882
241 GSA - Administration	84	2.9463	104,505		104,505		104,505
251 Information Technology	80	2.8060	99,529		99,529		99,529
261 Procurement	19	0.6664	23,638		23,638	1,890	25,528
271 Auditor General	8	0.2806	9,953		9,953	796	10,749
301-3 Risk Management	26	0.9120	32,347		32,347	2,587	34,934
431 Equal Opportunity & Diversity	4	0.1403	4,976		4,976	398	5,374
371 Grants Administration	16	0.5612	19,906		19,906	1,592	21,498
101 MAYOR	23	0.8067	28,614		28,614	2,288	30,902
111-5 COMMISSIONERS	172	6.0330	213,986		213,986	17,112	231,098
152 CODE COMPLIANCE	21	0.7366	26,126		26,126	2,089	28,215
181-9 FIRE-RESCUE	381	13.3637	474,004		474,004	37,904	511,908
190-1 POLICE	1,000	35.0753	1,244,107		1,244,107	99,487	1,343,594
201-9 PUBLIC WORKS	99	3.4725	123,167		123,167	9,849	133,016
211-3 SOLID WASTE	59	2.0694	73,402		73,402	5,870	79,272
221 DEPT OF REAL ESTATE & ASSET	37	1.2978	46,032		46,032	3,681	49,713



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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
281-4 BUILDING	94	3.2971	116,946		116,946	9,352	126,298
291-8 PARKS & RECREATION	185	6.4890	230,160		230,160	18,405	248,565
351-5 PLANNING	81	2.8411	100,773		100,773	8,058	108,831
381 COMMUNICATIONS	7	0.2455	8,709		8,709	696	9,405
401 CIP	51	1.7888	63,449		63,449	5,074	68,523
450 HUMAN SERVICES	34	1.1926	42,300		42,300	3,383	45,683
910 CD-COMMUNITY & ECONOMIC	42	1.4732	52,252		52,252	4,178	56,430
920 CRA - COMMUNITY	31	1.0873	38,567		38,567	3,084	41,651
930 LIBERTY CITY	5	0.1754	6,221		6,221	497	6,718
940 VIRGINIA KEY	10	0.3508	12,441		12,441	995	13,436
950 CIVILIAN INVESTIGATIVE PANEL	10	0.3508	12,441		12,441	995	13,436
980 ND - NON DEPARTMENTAL	4	0.1403	4,976		4,976	398	5,374
SubTotal	2,851	100.0000	3,546,947		3,546,947	240,658	3,787,605
Total	2,851	100.0000	3,546,947		3,546,947	240,658	3,787,605

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	109	0.3714	20,106		20,106		20,106
131 City Attorney	1,582	5.3903	291,818		291,818		291,818
141 Civil Service Board	13	0.0443	2,398		2,398		2,398
150 City Manager's Office	295	1.0051	54,416		54,416		54,416
150.2 Agenda Coordination	45	0.1533	8,301		8,301		8,301
160 Finance - Director's Office	111	0.3782	20,475		20,475		20,475
161 Finance - General Accounting	371	1.2641	68,435		68,435		68,435
162 Finance - Treasury Management	241	0.8212	44,455		44,455		44,455
163 Finance - Financial System Services	57	0.1942	10,514		10,514		10,514
171-4 Human Resources	947	3.2267	174,685		174,685		174,685
231 Management and Budget	261	0.8893	48,144		48,144		48,144
241 GSA - Administration	266	0.9063	49,067		49,067		49,067
243 GSA - Miami Riverside Center	41	0.1397	7,563		7,563		7,563
244 GSA - Graphics	28	0.0954	5,165		5,165		5,165
246 GSA - Light Fleet	117	0.3987	21,582		21,582		21,582
247 GSA - Heavy Fleet	101	0.3441	18,631		18,631		18,631
251 Information Technology	3,278	11.1690	604,665		604,665		604,665
261 Procurement	189	0.6440	34,863		34,863	3,231	38,094
271 Auditor General	101	0.3441	18,631		18,631	1,727	20,358
301-3 Risk Management	269	0.9166	49,620		49,620	4,599	54,219
431 Equal Opportunity & Diversity	14	0.0477	2,582		2,582	239	2,821
371 Grants Administration	157	0.5349	28,960		28,960	2,684	31,644
101 MAYOR	184	0.6269	33,941		33,941	3,146	37,087
111-5 COMMISSIONERS	847	2.8860	156,239		156,239	14,480	170,719
152 CODE COMPLIANCE	1,516	5.1654	279,644		279,644	25,917	305,561



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	3,082	10.5012	568,510		568,510	52,689	621,199
190-1 POLICE	135	0.4600	24,902		24,902	2,308	27,210
201-9 PUBLIC WORKS	2,029	6.9134	374,272		374,272	34,687	408,959
211-3 SOLID WASTE	1,111	3.7855	204,937		204,937	18,993	223,930
221 DEPT OF REAL ESTATE & ASSET	400	1.3629	73,785		73,785	6,838	80,623
242 GSA PROPERTY MNGT	90	0.3067	16,602		16,602	1,539	18,141
245 GSA COMMUNICATIONS SERVICES	315	1.0733	58,105		58,105	5,385	63,490
281-4 BUILDING	3,926	13.3769	724,197		724,197	67,118	791,315
291-8 PARKS & RECREATION	2,735	9.3189	504,502		504,502	46,757	551,259
342 ZONING	561	1.9115	103,483		103,483	9,591	113,074
351-5 PLANNING	1,053	3.5879	194,238		194,238	18,002	212,240
381 COMMUNICATIONS	133	0.4532	24,533		24,533	2,274	26,807
401 CIP	774	2.6372	142,773		142,773	13,232	156,005
441 OFFICE OF RESILIENCY AND	51	0.1738	9,408		9,408	872	10,280
450 HUMAN SERVICES	725	2.4703	133,735		133,735	12,394	146,129
910 CD-COMMUNITY & ECONOMIC	239	0.8143	44,086		44,086	4,086	48,172
920 CRA - COMMUNITY	405	1.3799	74,707		74,707	6,924	81,631
930 LIBERTY CITY	73	0.2487	13,466		13,466	1,248	14,714
940 VIRGINIA KEY	89	0.3032	16,417		16,417	1,522	17,939
950 CIVILIAN INVESTIGATIVE PANEL	96	0.3271	17,708		17,708	1,641	19,349
960 PENSION	2	0.0068	369		369	34	403
970 COMPONENT UNITS	150	0.5111	27,669		27,669	2,564	30,233
980 ND - NON DEPARTMENTAL	35	0.1193	6,456		6,456	598	7,054
SubTotal	29,349	100.0000	5,413,760		5,413,760	367,319	5,781,079
Total	29,349	100.0000	5,413,760		5,413,760	367,319	5,781,079





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .4 - Detail Activity Allocations  
For Department 251 Information Technology**

Allocation Basis: Number of Workorders Issued

Allocation Source: Information Technology Department Records



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	64,829	23,573	21,150	20,106
131 City Attorney	479,550	96,912	90,820	291,818
141 Civil Service Board	12,613	5,239	4,976	2,398
150 City Manager's Office	129,718	37,979	37,323	54,416
150.2 Agenda Coordination	17,272	5,239	3,732	8,301
160 Finance - Director's Office	39,727	11,787	7,465	20,475
161 Finance - General	187,806	73,339	46,032	68,435
162 Finance - Treasury	135,604	56,314	34,835	44,455
163 Finance - Financial	10,514	0	0	10,514
171-4 Human Resources	315,468	78,578	62,205	174,685
231 Management and Budget	108,386	35,360	24,882	48,144
241 GSA - Administration	241,317	87,745	104,505	49,067
243 GSA - Miami Riverside	7,563	0	0	7,563
244 GSA - Graphics	5,165	0	0	5,165
246 GSA - Light Fleet	21,582	0	0	21,582
247 GSA - Heavy Fleet	18,631	0	0	18,631
251 Information Technology	975,287	271,093	99,529	604,665
261 Procurement	96,002	32,380	25,528	38,094
271 Auditor General	43,778	12,671	10,749	20,358
301-3 Risk Management	128,573	39,420	34,934	54,219
431 Equal Opportunity &	15,234	7,039	5,374	2,821
371 Grants Administration	74,259	21,117	21,498	31,644
101 MAYOR	93,330	25,341	30,902	37,087
111-5 COMMISSIONERS	510,221	108,404	231,098	170,719
152 CODE COMPLIANCE	536,506	202,730	28,215	305,561
181-9 FIRE-RESCUE	1,738,483	605,376	511,908	621,199
190-1 POLICE	6,655,873	5,285,069	1,343,594	27,210
201-9 PUBLIC WORKS	702,469	160,494	133,016	408,959
211-3 SOLID WASTE	407,382	104,180	79,272	223,930
221 DEPT OF REAL ESTATE	189,465	59,129	49,713	80,623
242 GSA PROPERTY MNGT	18,141	0	0	18,141
245 GSA	63,490	0	0	63,490
281-4 BUILDING	1,469,490	551,877	126,298	791,315



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
291-8 PARKS &	1,099,696	299,872	248,565	551,259
342 ZONING	191,913	78,839	0	113,074
351-5 PLANNING	411,173	90,102	108,831	212,240
381 COMMUNICATIONS	62,961	26,749	9,405	26,807
401 CIP	303,367	78,839	68,523	156,005
441 OFFICE OF RESILIENCY	10,280	0	0	10,280
450 HUMAN SERVICES	246,718	54,906	45,683	146,129
910 CD-COMMUNITY &	169,363	64,761	56,430	48,172
920 CRA - COMMUNITY	154,255	30,973	41,651	81,631
930 LIBERTY CITY	25,656	4,224	6,718	14,714
940 VIRGINIA KEY	42,638	11,263	13,436	17,939
950 CIVILIAN	51,087	18,302	13,436	19,349
960 PENSION	403	0	0	403
970 COMPONENT UNITS	44,311	14,078	0	30,233
980 ND - NON	12,428	0	5,374	7,054
Direct Billed	0	0	0	0
<b>Total</b>	<b>18,339,977</b>	<b>8,771,293</b>	<b>3,787,605</b>	<b>5,781,079</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 261 Procurement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,128,702			3,128,702
Major Machinery and Equipment	0			
Depreciation	( 13,127)			
Total Deductions:	( 13,127)			( 13,127)
Building Depreciation	7,029		7,029	
Equipment Depreciation	13,127		13,127	
131 City Attorney	181,980	68,817	250,797	
141 Civil Service Board	2,429	234	2,663	
150 City Manager's Office	12,493	2,177	14,670	
150.2 Agenda Coordination	9,030	2,305	11,335	
160 Finance - Director's Office	3,848	410	4,258	
161 Finance - General Accounting	9,379	1,357	10,736	
162 Finance - Treasury Management	4,555	313	4,868	
163 Finance - Financial System Services	2,245	351	2,596	
171-4 Human Resources	22,525	2,462	24,987	
243 GSA - Miami Riverside Center	33,190	2,114	35,304	
244 GSA - Graphics	( 6,948)	584	( 6,364)	
246 GSA - Light Fleet	322	19	341	
251 Information Technology	88,622	7,380	96,002	
261 Procurement		8,936	8,936	
271 Auditor General		3,293	3,293	
301-3 Risk Management		11,404	11,404	
431 Equal Opportunity & Diversity		2,480	2,480	
Total Allocated Additions:	383,826	114,636	498,462	498,462
Total To Be Allocated:	3,499,401	114,636		3,614,037



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<b>Wages &amp; Benefits</b>				
Salaries	1,774,038	283,846	1,401,490	88,702
Fringe Benefits	153,675	24,588	121,403	7,684
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	620,000	99,200	489,800	31,000
Life and Health Insurance	327,000	52,320	258,330	16,350
Workers' Compensation	35,000	5,600	27,650	1,750
Professional Service	31,798	5,088	25,120	1,590
Postage	28	4	23	1
Travel and Per Diem	1,605	257	1,268	80
Rentals and Leases	2,324	372	1,836	116
Repair and Maintenance	56,000	8,960	44,240	2,800
Advertising and Relations	9,207	1,473	7,274	460
Office Supplies & Minor Equipment	11,912	1,906	9,410	596
Publications, Subscriptions, & Membershi	92,988	14,878	73,461	4,649
*Major Machinery and Equipment	0	0	0	0
Transfer and Others	0	0	0	0
*Depreciation	13,127	13,127	0	0
<b>Departmental Totals</b>				
Total Expenditures	3,128,702	511,619	2,461,305	155,778
<b>Deductions</b>				
Total Deductions	( 13,127)	( 13,127)	0	0
<b>Functional Cost</b>				
Functional Cost	3,115,575	498,492	2,461,305	155,778
<b>Allocation Step 1</b>				
Inbound- All Others	383,826	383,826	0	0
Reallocate Admin Costs		( 882,318)	829,799	52,519
1st Allocation	3,499,401	0	3,291,104	208,297



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<hr/>				
Allocation Step 2				
Inbound- All Others	114,636	114,636	0	0
Reallocate Admin Costs		( 114,636)	107,812	6,824
2nd Allocation	114,636	0	107,812	6,824
<b>Total For 00190 261 Procurement</b>				
<b>Total Allocated</b>	<b>3,614,037</b>	<b>0</b>	<b>3,398,916</b>	<b>215,121</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	38	0.4413	14,524		14,524		14,524
	131 City Attorney	11	0.1277	4,204		4,204		4,204
	141 Civil Service Board	1	0.0116	382		382		382
	150 City Manager's Office	100	1.1613	38,220		38,220		38,220
	150.2 Agenda Coordination	2	0.0232	764		764		764
	160 Finance - Director's Office	64	0.7432	24,461		24,461		24,461
	161 Finance - General Accounting	5	0.0581	1,911		1,911		1,911
	162 Finance - Treasury Management	56	0.6503	21,403		21,403		21,403
	171-4 Human Resources	89	1.0336	34,016		34,016		34,016
	231 Management and Budget	16	0.1858	6,115		6,115		6,115
	241 GSA - Administration	69	0.8013	26,372		26,372		26,372
	243 GSA - Miami Riverside Center	48	0.5574	18,346		18,346		18,346
	244 GSA - Graphics	50	0.5807	19,110		19,110		19,110
	246 GSA - Light Fleet	282	3.2749	107,780		107,780		107,780
	247 GSA - Heavy Fleet	210	2.4387	80,262		80,262		80,262
	251 Information Technology	170	1.9742	64,974		64,974		64,974
	261 Procurement	20	0.2323	7,644		7,644		7,644
	271 Auditor General	23	0.2671	8,791		8,791	336	9,127
	301-3 Risk Management	47	0.5458	17,963		17,963	687	18,650
	431 Equal Opportunity & Diversity	8	0.0929	3,058		3,058	117	3,175
	371 Grants Administration	26	0.3019	9,937		9,937	380	10,317
	101 MAYOR	112	1.3007	42,806		42,806	1,636	44,442
	111-5 COMMISSIONERS	500	5.8065	191,099		191,099	7,304	198,403
	152 CODE COMPLIANCE	44	0.5110	16,817		16,817	643	17,460
	181-9 FIRE-RESCUE	1,503	17.4544	574,440		574,440	21,956	596,396





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	1,159	13.4595	442,967		442,967	16,931	459,898
201-9 PUBLIC WORKS	179	2.0787	68,413		68,413	2,615	71,028
211-3 SOLID WASTE	295	3.4259	112,748		112,748	4,310	117,058
221 DEPT OF REAL ESTATE & ASSET	517	6.0039	197,596		197,596	7,553	205,149
242 GSA PROPERTY MNGT	374	4.3433	142,942		142,942	5,464	148,406
245 GSA COMMUNICATIONS SERVICES	40	0.4645	15,288		15,288	584	15,872
281-4 BUILDING	259	3.0078	98,989		98,989	3,784	102,773
291-8 PARKS & RECREATION	1,412	16.3976	539,663		539,663	20,627	560,290
342 ZONING	31	0.3600	11,848		11,848	453	12,301
351-5 PLANNING	43	0.4994	16,434		16,434	628	17,062
381 COMMUNICATIONS	52	0.6039	19,874		19,874	760	20,634
401 CIP	47	0.5458	17,963		17,963	687	18,650
441 OFFICE OF RESILIENCY AND	5	0.0581	1,911		1,911	73	1,984
450 HUMAN SERVICES	216	2.5084	82,555		82,555	3,155	85,710
910 CD-COMMUNITY & ECONOMIC	90	1.0452	34,398		34,398	1,315	35,713
920 CRA - COMMUNITY	48	0.5574	18,346		18,346	701	19,047
930 LIBERTY CITY	13	0.1510	4,969		4,969	190	5,159
940 VIRGINIA KEY	226	2.6246	86,377		86,377	3,302	89,679
950 CIVILIAN INVESTIGATIVE PANEL	73	0.8478	27,900		27,900	1,066	28,966
980 ND - NON DEPARTMENTAL	38	0.4413	14,524		14,524	555	15,079
SubTotal	8,611	100.0000	3,291,104		3,291,104	107,812	3,398,916
Total	8,611	100.0000	3,291,104		3,291,104	107,812	3,398,916



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .4 - Detail Activity Allocations  
For Department 261 Procurement**

Allocation Basis: Number of Purchase Orders

Allocation Source: Procurement Department



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	82	1.2110	2,523		2,523		2,523
131 City Attorney	145	2.1415	4,461		4,461		4,461
150 City Manager's Office	286	4.2239	8,798		8,798		8,798
160 Finance - Director's Office	37	0.5464	1,138		1,138		1,138
171-4 Human Resources	34	0.5021	1,046		1,046		1,046
231 Management and Budget	351	5.1839	10,798		10,798		10,798
241 GSA - Administration	536	7.9161	16,489		16,489		16,489
251 Information Technology	76	1.1224	2,338		2,338		2,338
261 Procurement	42	0.6203	1,292		1,292		1,292
271 Auditor General	33	0.4874	1,015		1,015	43	1,058
301-3 Risk Management	305	4.5045	9,383		9,383	402	9,785
371 Grants Administration	32	0.4726	984		984	42	1,026
101 MAYOR	233	3.4411	7,168		7,168	307	7,475
152 CODE COMPLIANCE	77	1.1372	2,369		2,369	101	2,470
181-9 FIRE-RESCUE	1,719	25.3878	52,881		52,881	2,265	55,146
190-1 POLICE	380	5.6122	11,690		11,690	500	12,190
201-9 PUBLIC WORKS	198	2.9242	6,091		6,091	261	6,352
211-3 SOLID WASTE	142	2.0972	4,368		4,368	187	4,555
221 DEPT OF REAL ESTATE & ASSET	191	2.8209	5,876		5,876	252	6,128
281-4 BUILDING	203	2.9981	6,245		6,245	267	6,512
291-8 PARKS & RECREATION	620	9.1567	19,073		19,073	816	19,889
342 ZONING	26	0.3840	800		800	34	834
351-5 PLANNING	70	1.0338	2,153		2,153	92	2,245
381 COMMUNICATIONS	157	2.3187	4,830		4,830	207	5,037
401 CIP	63	0.9304	1,938		1,938	83	2,021



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	424	6.2620	13,044		13,044	558	13,602
910 CD-COMMUNITY & ECONOMIC	56	0.8271	1,723		1,723	74	1,797
920 CRA - COMMUNITY	108	1.5950	3,322		3,322	142	3,464
950 CIVILIAN INVESTIGATIVE PANEL	145	2.1415	4,461		4,461	191	4,652
SubTotal	6,771	100.0000	208,297		208,297	6,824	215,121
Total	6,771	100.0000	208,297		208,297	6,824	215,121

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

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	17,047	14,524	2,523
131 City Attorney	8,665	4,204	4,461
141 Civil Service Board	382	382	0
150 City Manager's Office	47,018	38,220	8,798
150.2 Agenda Coordination	764	764	0
160 Finance - Director's Office	25,599	24,461	1,138
161 Finance - General	1,911	1,911	0
162 Finance - Treasury	21,403	21,403	0
171-4 Human Resources	35,062	34,016	1,046
231 Management and Budget	16,913	6,115	10,798
241 GSA - Administration	42,861	26,372	16,489
243 GSA - Miami Riverside	18,346	18,346	0
244 GSA - Graphics	19,110	19,110	0
246 GSA - Light Fleet	107,780	107,780	0
247 GSA - Heavy Fleet	80,262	80,262	0
251 Information Technology	67,312	64,974	2,338
261 Procurement	8,936	7,644	1,292
271 Auditor General	10,185	9,127	1,058
301-3 Risk Management	28,435	18,650	9,785
431 Equal Opportunity &	3,175	3,175	0
371 Grants Administration	11,343	10,317	1,026
101 MAYOR	51,917	44,442	7,475
111-5 COMMISSIONERS	198,403	198,403	0
152 CODE COMPLIANCE	19,930	17,460	2,470
181-9 FIRE-RESCUE	651,542	596,396	55,146
190-1 POLICE	472,088	459,898	12,190
201-9 PUBLIC WORKS	77,380	71,028	6,352
211-3 SOLID WASTE	121,613	117,058	4,555
221 DEPT OF REAL ESTATE	211,277	205,149	6,128
242 GSA PROPERTY MNGT	148,406	148,406	0
245 GSA	15,872	15,872	0
281-4 BUILDING	109,285	102,773	6,512
291-8 PARKS &	580,179	560,290	19,889



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
342 ZONING	13,135	12,301	834
351-5 PLANNING	19,307	17,062	2,245
381 COMMUNICATIONS	25,671	20,634	5,037
401 CIP	20,671	18,650	2,021
441 OFFICE OF RESILIENCY	1,984	1,984	0
450 HUMAN SERVICES	99,312	85,710	13,602
910 CD-COMMUNITY &	37,510	35,713	1,797
920 CRA - COMMUNITY	22,511	19,047	3,464
930 LIBERTY CITY	5,159	5,159	0
940 VIRGINIA KEY	89,679	89,679	0
950 CIVILIAN	33,618	28,966	4,652
980 ND - NON	15,079	15,079	0
Direct Billed	0	0	0
<b>Total</b>	<b>3,614,037</b>	<b>3,398,916</b>	<b>215,121</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 271 Auditor General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,529,370			1,529,370
Major Machinery and Equipment	0			
Depreciation	( 4,011)			
Total Deductions:	( 4,011)			( 4,011)
Building Depreciation	13,841		13,841	
Equipment Depreciation	4,011		4,011	
131 City Attorney	18,349	6,939	25,288	
141 Civil Service Board	1,023	98	1,121	
150 City Manager's Office	5,260	917	6,177	
160 Finance - Director's Office	1,620	173	1,793	
161 Finance - General Accounting	6,115	878	6,993	
162 Finance - Treasury Management	4,716	325	5,041	
163 Finance - Financial System Services	1,082	167	1,249	
171-4 Human Resources	8,663	948	9,611	
243 GSA - Miami Riverside Center	65,334	4,160	69,494	
251 Information Technology	40,371	3,407	43,778	
261 Procurement	9,806	379	10,185	
271 Auditor General		1,713	1,713	
301-3 Risk Management		4,790	4,790	
431 Equal Opportunity & Diversity		1,044	1,044	
Total Allocated Additions:	180,191	25,938	206,129	206,129
Total To Be Allocated:	1,705,550	25,938		1,731,488





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
<b>Wages &amp; Benefits</b>			
Salaries	923,086	0	923,086
Fringe Benefits	79,735	0	79,735
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	287,000	0	287,000
Life and Health Insurance	135,000	0	135,000
Workers' Compensation	17,000	0	17,000
Professional Service	47,206	0	47,206
Rentals and Leases	646	0	646
Travel and Per Diem	1,400	0	1,400
Repair and Maintenance	25,000	0	25,000
Office Supplies & Minor Equipment	3,297	0	3,297
Publications, Subscriptions, & Membershi	5,989	0	5,989
*Major Machinery and Equipment	0	0	0
*Depreciation	4,011	4,011	0
<b>Departmental Totals</b>			
Total Expenditures	1,529,370	4,011	1,525,359
<b>Deductions</b>			
Total Deductions	( 4,011)	( 4,011)	0
Functional Cost	1,525,359	0	1,525,359
<b>Allocation Step 1</b>			
Inbound- All Others	180,191	180,191	0
Reallocate Admin Costs		( 180,191)	180,191
1st Allocation	1,705,550	0	1,705,550
<b>Allocation Step 2</b>			
Inbound- All Others	25,938	25,938	0
Reallocate Admin Costs		( 25,938)	25,938
2nd Allocation	25,938	0	25,938



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
Total For 00200 271 Auditor General			
Total Allocated	1,731,488	0	1,731,488



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	1,060,412	0.1154	1,968		1,968		1,968
131 City Attorney	6,746,259	0.7342	12,522		12,522		12,522
141 Civil Service Board	324,577	0.0353	602		602		602
150 City Manager's Office	1,827,805	0.1989	3,393		3,393		3,393
150.2 Agenda Coordination	200,765	0.0219	373		373		373
160 Finance - Director's Office	1,008,747	0.1098	1,872		1,872		1,872
161 Finance - General Accounting	2,252,335	0.2451	4,181		4,181		4,181
162 Finance - Treasury Management	2,234,284	0.2432	4,147		4,147		4,147
163 Finance - Financial System Services	96,699	0.0105	179		179		179
171-4 Human Resources	3,056,589	0.3327	5,674		5,674		5,674
231 Management and Budget	1,588,254	0.1729	2,948		2,948		2,948
241 GSA - Administration	880,661	0.0958	1,635		1,635		1,635
243 GSA - Miami Riverside Center	480,424	0.0523	892		892		892
244 GSA - Graphics	366,358	0.0399	680		680		680
246 GSA - Light Fleet	2,294,078	0.2497	4,258		4,258		4,258
247 GSA - Heavy Fleet	2,127,043	0.2315	3,948		3,948		3,948
251 Information Technology	8,625,554	0.9387	16,011		16,011		16,011
261 Procurement	1,774,038	0.1931	3,293		3,293		3,293
271 Auditor General	923,086	0.1005	1,713		1,713		1,713
301-3 Risk Management	1,684,798	0.1834	3,127		3,127	50	3,177
431 Equal Opportunity & Diversity	324,836	0.0354	603		603	10	613
371 Grants Administration	927,091	0.1009	1,721		1,721	27	1,748
101 MAYOR	2,821,374	0.3071	5,237		5,237	83	5,320
111-5 COMMISSIONERS	7,657,788	0.8334	14,214		14,214	225	14,439
152 CODE COMPLIANCE	9,278,272	1.0098	17,222		17,222	273	17,495



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	195,459,122	21.2724	362,812		362,812	5,755	368,567
190-1 POLICE	299,752,793	32.6228	556,404		556,404	8,825	565,229
201-9 PUBLIC WORKS	52,229,739	5.6843	96,949		96,949	1,538	98,487
211-3 SOLID WASTE	43,095,755	4.6902	79,994		79,994	1,269	81,263
221 DEPT OF REAL ESTATE & ASSET	19,273,917	2.0976	35,776		35,776	567	36,343
242 GSA PROPERTY MNGT	6,040,981	0.6575	11,213		11,213	178	11,391
245 GSA COMMUNICATIONS SERVICES	1,234,071	0.1343	2,291		2,291	36	2,327
281-4 BUILDING	25,983,511	2.8279	48,231		48,231	765	48,996
291-8 PARKS & RECREATION	57,407,294	6.2478	106,560		106,560	1,690	108,250
342 ZONING	4,795,430	0.5219	8,901		8,901	141	9,042
351-5 PLANNING	5,587,750	0.6081	10,372		10,372	165	10,537
381 COMMUNICATIONS	1,521,019	0.1655	2,823		2,823	45	2,868
401 CIP	4,844,425	0.5272	8,992		8,992	143	9,135
450 HUMAN SERVICES	8,603,085	0.9363	15,969		15,969	253	16,222
910 CD-COMMUNITY & ECONOMIC	9,578,998	1.0425	17,781		17,781	282	18,063
920 CRA - COMMUNITY	17,339,858	1.8872	32,186		32,186	511	32,697
930 LIBERTY CITY	943,291	0.1027	1,751		1,751	28	1,779
940 VIRGINIA KEY	1,262,070	0.1374	2,343		2,343	37	2,380
980 ND - NON DEPARTMENTAL	103,323,140	11.2450	191,789		191,789	3,042	194,831
SubTotal	918,838,376	100.0000	1,705,550		1,705,550	25,938	1,731,488
Total	918,838,376	100.0000	1,705,550		1,705,550	25,938	1,731,488



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .4 - Detail Activity Allocations  
For Department 271 Auditor General**

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY20Trial Balance



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
121 City Clerk	1,968	1,968
131 City Attorney	12,522	12,522
141 Civil Service Board	602	602
150 City Manager's Office	3,393	3,393
150.2 Agenda Coordination	373	373
160 Finance - Director's Office	1,872	1,872
161 Finance - General	4,181	4,181
162 Finance - Treasury	4,147	4,147
163 Finance - Financial	179	179
171-4 Human Resources	5,674	5,674
231 Management and Budget	2,948	2,948
241 GSA - Administration	1,635	1,635
243 GSA - Miami Riverside	892	892
244 GSA - Graphics	680	680
246 GSA - Light Fleet	4,258	4,258
247 GSA - Heavy Fleet	3,948	3,948
251 Information Technology	16,011	16,011
261 Procurement	3,293	3,293
271 Auditor General	1,713	1,713
301-3 Risk Management	3,177	3,177
431 Equal Opportunity &	613	613
371 Grants Administration	1,748	1,748
101 MAYOR	5,320	5,320
111-5 COMMISSIONERS	14,439	14,439
152 CODE COMPLIANCE	17,495	17,495
181-9 FIRE-RESCUE	368,567	368,567
190-1 POLICE	565,229	565,229
201-9 PUBLIC WORKS	98,487	98,487
211-3 SOLID WASTE	81,263	81,263
221 DEPT OF REAL ESTATE	36,343	36,343
242 GSA PROPERTY MNGT	11,391	11,391
245 GSA	2,327	2,327
281-4 BUILDING	48,996	48,996



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
291-8 PARKS &	108,250	108,250
342 ZONING	9,042	9,042
351-5 PLANNING	10,537	10,537
381 COMMUNICATIONS	2,868	2,868
401 CIP	9,135	9,135
450 HUMAN SERVICES	16,222	16,222
910 CD-COMMUNITY &	18,063	18,063
920 CRA - COMMUNITY	32,697	32,697
930 LIBERTY CITY	1,779	1,779
940 VIRGINIA KEY	2,380	2,380
980 ND - NON	194,831	194,831
Direct Billed	0	0
<b>Total</b>	<b>1,731,488</b>	<b>1,731,488</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 301-3 Risk Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,531,935			3,531,935
Major Machinery and Equipment	0			
Capital Outlay	0			
Depreciation	( 43,564)			
Total Deductions:	( 43,564)			( 43,564)
Building Depreciation	7,796		7,796	
Equipment Depreciation	43,851		43,851	
131 City Attorney	49,751	18,814	68,565	
141 Civil Service Board	2,301	222	2,523	
150 City Manager's Office	11,835	2,062	13,897	
150.2 Agenda Coordination	8,027	2,049	10,076	
160 Finance - Director's Office	3,645	389	4,034	
161 Finance - General Accounting	27,181	3,896	31,077	
162 Finance - Treasury Management	71,047	4,780	75,827	
163 Finance - Financial System Services	2,475	375	2,850	
171-4 Human Resources	21,592	2,359	23,951	
231 Management and Budget	6,927	320	7,247	
243 GSA - Miami Riverside Center	38,330	2,658	40,988	
244 GSA - Graphics	( 4,084)	344	( 3,740)	
246 GSA - Light Fleet	56	3	59	
251 Information Technology	118,637	9,936	128,573	
261 Procurement	27,346	1,089	28,435	
271 Auditor General	3,127	50	3,177	
301-3 Risk Management		10,888	10,888	
431 Equal Opportunity & Diversity		2,350	2,350	
Total Allocated Additions:	439,840	62,584	502,424	502,424



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .2 - Costs To Be Allocated  
For Department 301-3 Risk Management**

Total To Be Allocated:

<u>3,928,211</u>	<u>62,584</u>	<u>3,990,795</u>
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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
<b>Wages &amp; Benefits</b>					
Salaries	1,684,798	0	387,504	1,061,422	33,696
Fringe Benefits	143,056	0	32,903	90,125	2,861
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	683,000	0	157,090	430,290	13,660
Life and Health Insurance	365,000	0	83,950	229,950	7,300
Workers' Compensation	35,000	0	8,050	22,050	700
Unemployment Compensation	41,843	0	9,624	26,361	837
Professional Service	396,643	0	91,228	249,885	7,933
Travel and Per Diem	27,592	0	6,346	17,383	552
Postage	6,329	0	1,456	3,986	127
Rentals and Leases	1,565	0	360	986	31
Insurance	9,259	0	2,130	5,833	185
Repair and Maintenance	68,000	0	15,640	42,840	1,360
Other Current Charges	0	0	0	0	0
Office Supplies & Minor Equipment	14,344	0	3,299	9,037	287
Publications, Subscriptions, & Membershi	11,942	0	2,747	7,523	239
*Major Machinery and Equipment	0	0	0	0	0
*Capital Outlay	0	0	0	0	0
*Depreciation	43,564	43,564	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,531,935	43,564	802,327	2,197,671	69,768
<b>Deductions</b>					
Total Deductions	( 43,564)	( 43,564)	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,488,371	0	802,327	2,197,671	69,768
<b>Allocation Step 1</b>					
Inbound- All Others	439,840	439,840	0	0	0
Reallocate Admin Costs		( 439,840)	101,163	277,099	8,797
1st Allocation	3,928,211	0	903,490	2,474,770	78,565



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
<b>Allocation Step 2</b>					
Inbound- All Others	62,584	62,584	0	0	0
Reallocate Admin Costs		( 62,584)	14,394	39,428	1,252
2nd Allocation	62,584	0	14,394	39,428	1,252
<b>Total For 00210 301-3 Risk Management</b>					
Total Allocated	3,990,795	0	917,884	2,514,198	79,817



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
<b>Wages &amp; Benefits</b>		
Salaries	168,480	33,696
Fringe Benefits	14,306	2,861
<b>Other Expense &amp; Cost</b>		
Retirement Contribution	68,300	13,660
Life and Health Insurance	36,500	7,300
Workers' Compensation	3,500	700
Unemployment Compensation	4,184	837
Professional Service	39,664	7,933
Travel and Per Diem	2,759	552
Postage	633	127
Rentals and Leases	157	31
Insurance	926	185
Repair and Maintenance	6,800	1,360
Other Current Charges	0	0
Office Supplies & Minor Equipment	1,434	287
Publications, Subscriptions, & Membershi	1,194	239
*Major Machinery and Equipment	0	0
*Capital Outlay	0	0
*Depreciation	0	0
<b>Departmental Totals</b>		
Total Expenditures	348,837	69,768
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	348,837	69,768
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	43,984	8,797
1st Allocation	392,821	78,565



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
<hr/>		
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	6,258	1,252
2nd Allocation	6,258	1,252
<b>Total For 00210 301-3 Risk Management</b>		
Total Allocated	399,079	79,817



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .4 - Detail Activity Allocations  
For Department 301-3 Risk Management**

Activity - Workers' Compensation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	637	0.0042	38		38		38
141 Civil Service Board	2,662	0.0174	157		157		157
160 Finance - Director's Office	14,578	0.0952	860		860		860
171-4 Human Resources	8,275	0.0540	488		488		488
241 GSA - Administration	515,016	3.3635	30,389		30,389		30,389
251 Information Technology	7						
301-3 Risk Management	1,392	0.0091	82		82		82
152 CODE COMPLIANCE	71,828	0.4691	4,238		4,238	70	4,308
181-9 FIRE-RESCUE	4,718,037	30.8129	278,391		278,391	4,598	282,989
190-1 POLICE	7,489,381	48.9121	441,918		441,918	7,299	449,217
201-9 PUBLIC WORKS	368,142	2.4043	21,722		21,722	359	22,081
211-3 SOLID WASTE	1,250,360	8.1659	73,778		73,778	1,219	74,997
221 DEPT OF REAL ESTATE & ASSET	505	0.0033	30		30		30
281-4 BUILDING	46,062	0.3008	2,718		2,718	45	2,763
291-8 PARKS & RECREATION	326,902	2.1350	19,289		19,289	319	19,608
342 ZONING	300	0.0020	18		18		18
401 CIP	289	0.0019	17		17		17
450 HUMAN SERVICES	495,175	3.2339	29,218		29,218	483	29,701
910 CD-COMMUNITY & ECONOMIC	2,351	0.0154	139		139	2	141
SubTotal	15,311,899	100.0000	903,490		903,490	14,394	917,884
Total	15,311,899	100.0000	903,490		903,490	14,394	917,884



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	11	0.2297	5,684		5,684		5,684
131 City Attorney	59	1.2320	30,489		30,489		30,489
141 Civil Service Board	4	0.0835	2,067		2,067		2,067
150 City Manager's Office	17	0.3550	8,785		8,785		8,785
150.2 Agenda Coordination	3	0.0626	1,550		1,550		1,550
160 Finance - Director's Office	9	0.1879	4,651		4,651		4,651
161 Finance - General Accounting	27	0.5638	13,953		13,953		13,953
162 Finance - Treasury Management	28	0.5847	14,469		14,469		14,469
163 Finance - Financial System Services	1	0.0209	517		517		517
171-4 Human Resources	39	0.8144	20,154		20,154		20,154
231 Management and Budget	18	0.3759	9,302		9,302		9,302
241 GSA - Administration	7	0.1462	3,617		3,617		3,617
243 GSA - Miami Riverside Center	8	0.1670	4,134		4,134		4,134
244 GSA - Graphics	4	0.0835	2,067		2,067		2,067
246 GSA - Light Fleet	33	0.6891	17,053		17,053		17,053
247 GSA - Heavy Fleet	31	0.6473	16,020		16,020		16,020
251 Information Technology	74	1.5452	38,240		38,240		38,240
261 Procurement	19	0.3967	9,818		9,818		9,818
271 Auditor General	8	0.1670	4,134		4,134		4,134
301-3 Risk Management	18	0.3759	9,302		9,302		9,302
431 Equal Opportunity & Diversity	3	0.0626	1,550		1,550	27	1,577
371 Grants Administration	7	0.1462	3,617		3,617	63	3,680
101 MAYOR	20	0.4176	10,335		10,335	180	10,515
111-5 COMMISSIONERS	67	1.3990	34,623		34,623	604	35,227
152 CODE COMPLIANCE	68	1.4199	35,140		35,140	613	35,753



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	885	18.4799	457,334		457,334	7,983	465,317
190-1 POLICE	1,683	35.1432	869,710		869,710	15,182	884,892
201-9 PUBLIC WORKS	142	2.9651	73,380		73,380	1,281	74,661
211-3 SOLID WASTE	228	4.7609	117,822		117,822	2,057	119,879
221 DEPT OF REAL ESTATE & ASSET	41	0.8561	21,187		21,187	370	21,557
242 GSA PROPERTY MNGT	37	0.7726	19,120		19,120	334	19,454
245 GSA COMMUNICATIONS SERVICES	8	0.1670	4,134		4,134	72	4,206
281-4 BUILDING	151	3.1531	78,031		78,031	1,362	79,393
291-8 PARKS & RECREATION	803	16.7676	414,959		414,959	7,243	422,202
342 ZONING	29	0.6056	14,986		14,986	262	15,248
351-5 PLANNING	38	0.7935	19,637		19,637	343	19,980
381 COMMUNICATIONS	8	0.1670	4,134		4,134	72	4,206
401 CIP	35	0.7308	18,087		18,087	316	18,403
450 HUMAN SERVICES	67	1.3990	34,623		34,623	604	35,227
910 CD-COMMUNITY & ECONOMIC	34	0.7100	17,570		17,570	307	17,877
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1044	2,584		2,584	45	2,629
980 ND - NON DEPARTMENTAL	12	0.2506	6,201		6,201	108	6,309
SubTotal	4,789	100.0000	2,474,770		2,474,770	39,428	2,514,198
Total	4,789	100.0000	2,474,770		2,474,770	39,428	2,514,198

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 301-3 Risk Management**

Activity - Auto Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	2	0.0716	56		56		56
150 City Manager's Office	1	0.0358	28		28		28
246 GSA - Light Fleet	109	3.8998	3,064		3,064		3,064
247 GSA - Heavy Fleet	17	0.6082	478		478		478
251 Information Technology	6	0.2147	169		169		169
261 Procurement	1	0.0358	28		28		28
301-3 Risk Management	1	0.0358	28		28		28
101 MAYOR	3	0.1073	84		84	1	85
111-5 COMMISSIONERS	29	1.0376	815		815	14	829
152 CODE COMPLIANCE	69	2.4687	1,940		1,940	33	1,973
181-9 FIRE-RESCUE	213	7.6208	5,987		5,987	100	6,087
190-1 POLICE	1,598	57.1733	44,919		44,919	753	45,672
201-9 PUBLIC WORKS	205	7.3345	5,762		5,762	97	5,859
211-3 SOLID WASTE	234	8.3721	6,578		6,578	110	6,688
221 DEPT OF REAL ESTATE & ASSET	14	0.5009	394		394	7	401
242 GSA PROPERTY MNGT	11	0.3936	309		309	5	314
281-4 BUILDING	76	2.7191	2,136		2,136	36	2,172
291-8 PARKS & RECREATION	157	5.6172	4,413		4,413	74	4,487
351-5 PLANNING	2	0.0716	56		56	1	57
381 COMMUNICATIONS	7	0.2504	197		197	3	200
401 CIP	13	0.4651	365		365	6	371
450 HUMAN SERVICES	19	0.6798	534		534	9	543
910 CD-COMMUNITY & ECONOMIC	5	0.1789	141		141	2	143
920 CRA - COMMUNITY	2	0.0716	56		56	1	57
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0358	28		28		28



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	2,795	100.0000	78,565		78,565	1,252	79,817
Total	2,795	100.0000	78,565		78,565	1,252	79,817

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	11	0.2297	902		902		902
131 City Attorney	59	1.2320	4,840		4,840		4,840
141 Civil Service Board	4	0.0835	328		328		328
150 City Manager's Office	17	0.3550	1,394		1,394		1,394
150.2 Agenda Coordination	3	0.0626	246		246		246
160 Finance - Director's Office	9	0.1879	738		738		738
161 Finance - General Accounting	27	0.5638	2,215		2,215		2,215
162 Finance - Treasury Management	28	0.5847	2,297		2,297		2,297
163 Finance - Financial System Services	1	0.0209	82		82		82
171-4 Human Resources	39	0.8144	3,199		3,199		3,199
231 Management and Budget	18	0.3759	1,476		1,476		1,476
241 GSA - Administration	7	0.1462	574		574		574
243 GSA - Miami Riverside Center	8	0.1670	656		656		656
244 GSA - Graphics	4	0.0835	328		328		328
246 GSA - Light Fleet	33	0.6891	2,707		2,707		2,707
247 GSA - Heavy Fleet	31	0.6473	2,543		2,543		2,543
251 Information Technology	74	1.5452	6,070		6,070		6,070
261 Procurement	19	0.3967	1,558		1,558		1,558
271 Auditor General	8	0.1670	656		656		656
301-3 Risk Management	18	0.3759	1,476		1,476		1,476
431 Equal Opportunity & Diversity	3	0.0626	246		246	4	250
371 Grants Administration	7	0.1462	574		574	10	584
101 MAYOR	20	0.4176	1,641		1,641	29	1,670
111-5 COMMISSIONERS	67	1.3990	5,496		5,496	96	5,592
152 CODE COMPLIANCE	68	1.4199	5,578		5,578	97	5,675



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	885	18.4799	72,593		72,593	1,267	73,860
190-1 POLICE	1,683	35.1432	138,049		138,049	2,411	140,460
201-9 PUBLIC WORKS	142	2.9651	11,648		11,648	203	11,851
211-3 SOLID WASTE	228	4.7609	18,702		18,702	326	19,028
221 DEPT OF REAL ESTATE & ASSET	41	0.8561	3,363		3,363	59	3,422
242 GSA PROPERTY MNGT	37	0.7726	3,035		3,035	53	3,088
245 GSA COMMUNICATIONS SERVICES	8	0.1670	656		656	11	667
281-4 BUILDING	151	3.1531	12,386		12,386	216	12,602
291-8 PARKS & RECREATION	803	16.7676	65,867		65,867	1,150	67,017
342 ZONING	29	0.6056	2,379		2,379	42	2,421
351-5 PLANNING	38	0.7935	3,117		3,117	54	3,171
381 COMMUNICATIONS	8	0.1670	656		656	11	667
401 CIP	35	0.7308	2,871		2,871	50	2,921
450 HUMAN SERVICES	67	1.3990	5,496		5,496	96	5,592
910 CD-COMMUNITY & ECONOMIC	34	0.7100	2,789		2,789	49	2,838
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1044	410		410	7	417
980 ND - NON DEPARTMENTAL	12	0.2506	984		984	17	1,001
SubTotal	4,789	100.0000	392,821		392,821	6,258	399,079
Total	4,789	100.0000	392,821		392,821	6,258	399,079

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



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	78,565		78,565	1,252	79,817
SubTotal	100	100.0000	78,565		78,565	1,252	79,817
Total	100	100.0000	78,565		78,565	1,252	79,817

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department 301-3 Risk Management**

Receiving Department	Total Workers' Compensation	Group Insurance	Auto Insurance	General Liability Ins	Police Tort Liability	
121 City Clerk	6,586	0	5,684	0	902	0
131 City Attorney	35,423	38	30,489	56	4,840	0
141 Civil Service Board	2,552	157	2,067	0	328	0
150 City Manager's Office	10,207	0	8,785	28	1,394	0
150.2 Agenda Coordination	1,796	0	1,550	0	246	0
160 Finance - Director's Office	6,249	860	4,651	0	738	0
161 Finance - General	16,168	0	13,953	0	2,215	0
162 Finance - Treasury	16,766	0	14,469	0	2,297	0
163 Finance - Financial	599	0	517	0	82	0
171-4 Human Resources	23,841	488	20,154	0	3,199	0
231 Management and Budget	10,778	0	9,302	0	1,476	0
241 GSA - Administration	34,580	30,389	3,617	0	574	0
243 GSA - Miami Riverside	4,790	0	4,134	0	656	0
244 GSA - Graphics	2,395	0	2,067	0	328	0
246 GSA - Light Fleet	22,824	0	17,053	3,064	2,707	0
247 GSA - Heavy Fleet	19,041	0	16,020	478	2,543	0
251 Information Technology	44,479	0	38,240	169	6,070	0
261 Procurement	11,404	0	9,818	28	1,558	0
271 Auditor General	4,790	0	4,134	0	656	0
301-3 Risk Management	10,888	82	9,302	28	1,476	0
431 Equal Opportunity &	1,827	0	1,577	0	250	0
371 Grants Administration	4,264	0	3,680	0	584	0
101 MAYOR	12,270	0	10,515	85	1,670	0
111-5 COMMISSIONERS	41,648	0	35,227	829	5,592	0
152 CODE COMPLIANCE	47,709	4,308	35,753	1,973	5,675	0
181-9 FIRE-RESCUE	828,253	282,989	465,317	6,087	73,860	0
190-1 POLICE	1,600,058	449,217	884,892	45,672	140,460	79,817
201-9 PUBLIC WORKS	114,452	22,081	74,661	5,859	11,851	0
211-3 SOLID WASTE	220,592	74,997	119,879	6,688	19,028	0
221 DEPT OF REAL ESTATE	25,410	30	21,557	401	3,422	0
242 GSA PROPERTY MNGT	22,856	0	19,454	314	3,088	0
245 GSA	4,873	0	4,206	0	667	0
281-4 BUILDING	96,930	2,763	79,393	2,172	12,602	0





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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 &	513,314	19,608	422,202	4,487	67,017	0
342 ZONING	17,687	18	15,248	0	2,421	0
351-5 PLANNING	23,208	0	19,980	57	3,171	0
381 COMMUNICATIONS	5,073	0	4,206	200	667	0
401 CIP	21,712	17	18,403	371	2,921	0
450 HUMAN SERVICES	71,063	29,701	35,227	543	5,592	0
910 CD-COMMUNITY &	20,999	141	17,877	143	2,838	0
920 CRA - COMMUNITY	57	0	0	57	0	0
950 CIVILIAN	3,074	0	2,629	28	417	0
980 ND - NON	7,310	0	6,309	0	1,001	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>3,990,795</b>	<b>917,884</b>	<b>2,514,198</b>	<b>79,817</b>	<b>399,079</b>	<b>79,817</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .2 - Costs To Be Allocated  
 For Department 431 Equal Opportunity & Diversity**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	572,755			572,755
Depreciation	0			
Total Deductions:	0			0
Building Depreciation	2,553		2,553	
131 City Attorney	5,864	2,218	8,082	
141 Civil Service Board	384	37	421	
150 City Manager's Office	1,973	344	2,317	
160 Finance - Director's Office	608	65	673	
161 Finance - General Accounting	2,992	425	3,417	
162 Finance - Treasury Management	2,780	191	2,971	
163 Finance - Financial System Services	343	52	395	
171-4 Human Resources	3,248	356	3,604	
243 GSA - Miami Riverside Center	12,051	767	12,818	
251 Information Technology	14,106	1,128	15,234	
261 Procurement	3,058	117	3,175	
271 Auditor General	603	10	613	
301-3 Risk Management	1,796	31	1,827	
431 Equal Opportunity & Diversity		392	392	
Total Allocated Additions:	52,359	6,133	58,492	58,492
Total To Be Allocated:	625,114	6,133		631,247



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 431 Equal Opportunity & Diversity**

	Total	General & Admin	EO & Diversity
<b>Wages &amp; Benefits</b>			
Salaries	324,836	0	324,836
Fringe Benefits	32,359	0	32,359
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	133,000	0	133,000
Life and Health Insurance	58,000	0	58,000
Workers' Compensation	6,000	0	6,000
Travel and Per Diem	4,034	0	4,034
Rentals and Leases	646	0	646
Repair and Maintenance	8,000	0	8,000
Office Supplies & Minor Equipment	5,205	0	5,205
Publications, Subscriptions, and Members	675	0	675
*Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	572,755	0	572,755
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	572,755	0	572,755
<b>Allocation Step 1</b>			
Inbound- All Others	52,359	52,359	0
Reallocate Admin Costs		( 52,359)	52,359
1st Allocation	625,114	0	625,114
<b>Allocation Step 2</b>			
Inbound- All Others	6,133	6,133	0
Reallocate Admin Costs		( 6,133)	6,133
2nd Allocation	6,133	0	6,133



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	631,247	0	631,247



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	11	0.2297	1,436		1,436		1,436
131 City Attorney	59	1.2320	7,701		7,701		7,701
141 Civil Service Board	4	0.0835	522		522		522
150 City Manager's Office	17	0.3550	2,219		2,219		2,219
150.2 Agenda Coordination	3	0.0626	392		392		392
160 Finance - Director's Office	9	0.1879	1,175		1,175		1,175
161 Finance - General Accounting	27	0.5638	3,524		3,524		3,524
162 Finance - Treasury Management	28	0.5847	3,655		3,655		3,655
163 Finance - Financial System Services	1	0.0209	131		131		131
171-4 Human Resources	39	0.8144	5,091		5,091		5,091
231 Management and Budget	18	0.3759	2,350		2,350		2,350
241 GSA - Administration	7	0.1462	914		914		914
243 GSA - Miami Riverside Center	8	0.1670	1,044		1,044		1,044
244 GSA - Graphics	4	0.0835	522		522		522
246 GSA - Light Fleet	33	0.6891	4,308		4,308		4,308
247 GSA - Heavy Fleet	31	0.6473	4,046		4,046		4,046
251 Information Technology	74	1.5452	9,659		9,659		9,659
261 Procurement	19	0.3967	2,480		2,480		2,480
271 Auditor General	8	0.1670	1,044		1,044		1,044
301-3 Risk Management	18	0.3759	2,350		2,350		2,350
431 Equal Opportunity & Diversity	3	0.0626	392		392		392
371 Grants Administration	7	0.1462	914		914	10	924
101 MAYOR	20	0.4176	2,611		2,611	28	2,639
111-5 COMMISSIONERS	67	1.3990	8,746		8,746	94	8,840
152 CODE COMPLIANCE	68	1.4199	8,876		8,876	95	8,971



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**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	885	18.4799	115,520		115,520	1,243	116,763
190-1 POLICE	1,683	35.1432	219,682		219,682	2,364	222,046
201-9 PUBLIC WORKS	142	2.9651	18,535		18,535	199	18,734
211-3 SOLID WASTE	228	4.7609	29,761		29,761	320	30,081
221 DEPT OF REAL ESTATE & ASSET	41	0.8561	5,352		5,352	58	5,410
242 GSA PROPERTY MNGT	37	0.7726	4,830		4,830	52	4,882
245 GSA COMMUNICATIONS SERVICES	8	0.1670	1,044		1,044	11	1,055
281-4 BUILDING	151	3.1531	19,710		19,710	212	19,922
291-8 PARKS & RECREATION	803	16.7676	104,817		104,817	1,127	105,944
342 ZONING	29	0.6056	3,785		3,785	41	3,826
351-5 PLANNING	38	0.7935	4,960		4,960	53	5,013
381 COMMUNICATIONS	8	0.1670	1,044		1,044	11	1,055
401 CIP	35	0.7308	4,569		4,569	49	4,618
450 HUMAN SERVICES	67	1.3990	8,746		8,746	94	8,840
910 CD-COMMUNITY & ECONOMIC	34	0.7100	4,438		4,438	48	4,486
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1044	653		653	7	660
980 ND - NON DEPARTMENTAL	12	0.2506	1,566		1,566	17	1,583
SubTotal	4,789	100.0000	625,114		625,114	6,133	631,247
Total	4,789	100.0000	625,114		625,114	6,133	631,247

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
121 City Clerk	1,436	1,436
131 City Attorney	7,701	7,701
141 Civil Service Board	522	522
150 City Manager's Office	2,219	2,219
150.2 Agenda Coordination	392	392
160 Finance - Director's Office	1,175	1,175
161 Finance - General	3,524	3,524
162 Finance - Treasury	3,655	3,655
163 Finance - Financial	131	131
171-4 Human Resources	5,091	5,091
231 Management and Budget	2,350	2,350
241 GSA - Administration	914	914
243 GSA - Miami Riverside	1,044	1,044
244 GSA - Graphics	522	522
246 GSA - Light Fleet	4,308	4,308
247 GSA - Heavy Fleet	4,046	4,046
251 Information Technology	9,659	9,659
261 Procurement	2,480	2,480
271 Auditor General	1,044	1,044
301-3 Risk Management	2,350	2,350
431 Equal Opportunity &	392	392
371 Grants Administration	924	924
101 MAYOR	2,639	2,639
111-5 COMMISSIONERS	8,840	8,840
152 CODE COMPLIANCE	8,971	8,971
181-9 FIRE-RESCUE	116,763	116,763
190-1 POLICE	222,046	222,046
201-9 PUBLIC WORKS	18,734	18,734
211-3 SOLID WASTE	30,081	30,081
221 DEPT OF REAL ESTATE	5,410	5,410
242 GSA PROPERTY MNGT	4,882	4,882
245 GSA	1,055	1,055
281-4 BUILDING	19,922	19,922





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
291-8 PARKS &	105,944	105,944
342 ZONING	3,826	3,826
351-5 PLANNING	5,013	5,013
381 COMMUNICATIONS	1,055	1,055
401 CIP	4,618	4,618
450 HUMAN SERVICES	8,840	8,840
910 CD-COMMUNITY &	4,486	4,486
950 CIVILIAN	660	660
980 ND - NON	1,583	1,583
Direct Billed	0	0
<b>Total</b>	<b>631,247</b>	<b>631,247</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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**  
**FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 371 Grants Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,934,017			1,934,017
Major Machinery and Equipment	0			
Depreciation	( 9,103)			
Total Deductions:	( 9,103)			( 9,103)
Building Depreciation	4,355		4,355	
Equipment Depreciation	9,103		9,103	
131 City Attorney	34,807	13,163	47,970	
141 Civil Service Board	895	86	981	
150 City Manager's Office	4,603	802	5,405	
150.2 Agenda Coordination	11,037	2,817	13,854	
160 Finance - Director's Office	1,418	151	1,569	
161 Finance - General Accounting	53,968	7,499	61,467	
162 Finance - Treasury Management	9,261	635	9,896	
163 Finance - Financial System Services	1,025	157	1,182	
171-4 Human Resources	8,330	911	9,241	
243 GSA - Miami Riverside Center	20,558	1,309	21,867	
244 GSA - Graphics	( 592)	50	( 542)	
251 Information Technology	68,510	5,749	74,259	
261 Procurement	10,921	422	11,343	
271 Auditor General	1,721	27	1,748	
301-3 Risk Management	4,191	73	4,264	
431 Equal Opportunity & Diversity	914	10	924	
Total Allocated Additions:	245,025	33,861	278,886	278,886
Total To Be Allocated:	2,169,939	33,861		2,203,800



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
Schedule .3 - Costs Allocated By Activity  
For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
<b>Wages &amp; Benefits</b>				
Salaries	927,093	0	343,024	584,069
Fringe Benefits	78,875	0	29,184	49,691
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	301,000	0	111,370	189,630
Life and Health Insurance	134,000	0	49,580	84,420
Workers' Compensation	30,000	0	11,100	18,900
Professional Service	329,779	0	122,018	207,761
Communications and Relations	840	0	311	529
Travel and Per Diem	0	0	0	0
Postage	0	0	0	0
Utility Services	0	0	0	0
Rentals and Leases	0	0	0	0
Insurance	0	0	0	0
Repair and Maintenance	25,000	0	9,250	15,750
Advertising and Relations	325	0	120	205
Other Current Charges	43,967	0	16,268	27,699
Office Supplies & Minor Equipment	4,127	0	1,527	2,600
Publications, Subscriptions, & Membershi	49,908	0	18,466	31,442
*Major Machinery and Equipment	0	0	0	0
*Depreciation	9,103	9,103	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,934,017	9,103	712,218	1,212,696
<b>Deductions</b>				
Total Deductions	( 9,103)	( 9,103)	0	0
<b>Functional Cost</b>				
Functional Cost	1,924,914	0	712,218	1,212,696
<b>Allocation Step 1</b>				
Inbound- All Others	245,025	245,025	0	0
Reallocate Admin Costs		( 245,025)	90,659	154,366
1st Allocation	2,169,939	0	802,877	1,367,062



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .3 - Costs Allocated By Activity  
 For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
<hr/>				
Allocation Step 2				
Inbound- All Others	33,861	33,861	0	0
Reallocate Admin Costs		( 33,861)	12,529	21,332
2nd Allocation	33,861	0	12,529	21,332
<b>Total For 00230 371 Grants Administration</b>				
<b>Total Allocated</b>	<b>2,203,800</b>	<b>0</b>	<b>815,406</b>	<b>1,388,394</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
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	14	15.5556	124,892		124,892	1,949	126,841
190-1 POLICE	22	24.4444	196,259		196,259	3,063	199,322
201-9 PUBLIC WORKS	4	4.4444	35,683		35,683	557	36,240
221 DEPT OF REAL ESTATE & ASSET	2	2.2222	17,842		17,842	278	18,120
291-8 PARKS & RECREATION	1	1.1111	8,921		8,921	139	9,060
910 CD-COMMUNITY & ECONOMIC	47	52.2223	419,280		419,280	6,543	425,823
SubTotal	90	100.0000	802,877		802,877	12,529	815,406
Total	90	100.0000	802,877		802,877	12,529	815,406

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 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	1,367,062		1,367,062	21,332	1,388,394
SubTotal	100	100.0000	1,367,062		1,367,062	21,332	1,388,394
Total	100	100.0000	1,367,062		1,367,062	21,332	1,388,394

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



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2024 BASED ON ACTUALS AS OF SEPTEMBER 30, 2022  
 Schedule .5 - Allocation Summary  
 For Department 371 Grants Administration**

Receiving Department	Total	Grants Administration	Other Funding
181-9 FIRE-RESCUE	126,841	126,841	0
190-1 POLICE	199,322	199,322	0
201-9 PUBLIC WORKS	36,240	36,240	0
221 DEPT OF REAL ESTATE	18,120	18,120	0
291-8 PARKS &	9,060	9,060	0
910 CD-COMMUNITY &	425,823	425,823	0
999 OTHER	1,388,394	0	1,388,394
Direct Billed	0	0	0
<b>Total</b>	<b>2,203,800</b>	<b>815,406</b>	<b>1,388,394</b>





## *Indirect Cost Rate Base Details*

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**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022  
INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Sum of Total</b>
<b>101-103-OFFICE OF THE MAYOR</b>	<b>511000</b>	Executive Salaries	97,266.50
	<b>512000</b>	Regular Salaries and Wages	1,474,026.98
	<b>513000</b>	Other Salaries and Wages	0.00
	<b>516000</b>	Fringe Benefits	48,760.00
<b>101-103-OFFICE OF THE MAYOR Total</b>			<b>1,620,053.48</b>
<b>111-115-COMMISSIONERS</b>	<b>511000</b>	Executive Salaries	295,850.00
	<b>512000</b>	Regular Salaries and Wages	3,409,190.57
	<b>513000</b>	Other Salaries and Wages	3,309.38
	<b>513010</b>	Other Salaries and Wages-PT Yr Ro	60,550.82
	<b>513030</b>	Other Salaries and Wages-PT Temp	41,646.50
	<b>514000</b>	Overtime	1,557.72
	<b>515000</b>	Special Pay	0.00
	<b>516000</b>	Fringe Benefits	240,306.87
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	0.00
<b>111-115-COMMISSIONERS Total</b>			<b>4,052,411.86</b>
<b>152-CODE COMPLIANCE</b>	<b>512000</b>	Regular Salaries and Wages	5,023,013.32
	<b>513000</b>	Other Salaries and Wages	3,550.34
	<b>514000</b>	Overtime	76,106.48
	<b>515000</b>	Special Pay	8,494.60
	<b>516000</b>	Fringe Benefits	6,800.00
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	2,768.15
<b>152-CODE COMPLIANCE Total</b>			<b>5,120,732.89</b>

**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022  
 INDIRECT RATE BASE**

<b>181-189-FIRE RESCUE</b>	<b>511000</b> Executive Salaries	3,609.85
	<b>512000</b> Regular Salaries and Wages	77,842,419.42
	<b>513000</b> Other Salaries and Wages	407.27
	<b>513010</b> Other Salaries and Wages-PT Yr Ro	21,404.38
	<b>514000</b> Overtime	8,664,636.38
	<b>514010</b> OT Staffing	5,412,466.29
	<b>514020</b> OT EMS Backfill for Training	824,075.99
	<b>514030</b> OT Off Duty Events	2,778,625.59
	<b>515000</b> Special Pay	13,477,658.49
	<b>516000</b> Fringe Benefits	59,120.98
	<b>516010</b> Fringe Benefits - Tuition Reimb.	232,360.88
<hr/>		
<b>181-189-FIRE RESCUE Total</b>		<b>109,316,785.52</b>
<b>190-191-POLICE</b>	<b>511000</b> Executive Salaries	3,659.30
	<b>512000</b> Regular Salaries and Wages	142,395,660.04
	<b>513000</b> Other Salaries and Wages	341,888.32
	<b>513010</b> Other Salaries and Wages-PT Yr Ro	162,953.13
	<b>513030</b> Other Salaries and Wages-PT Temp	88,016.81
	<b>514000</b> Overtime	8,566,694.16
	<b>514001</b> OT-Reimbursable	3,240,817.63
	<b>514010</b> OT Staffing	323,135.91
	<b>514020</b> OT EMS Backfill for Training	629.25
	<b>514030</b> OT Off Duty Events	370,736.83
	<b>514040</b> OT Court	382,323.15
	<b>515000</b> Special Pay	7,467,558.67
	<b>516000</b> Fringe Benefits	627,987.88
	<b>516010</b> Fringe Benefits - Tuition Reimb.	159,985.47
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<b>190-191-POLICE Total</b>		<b>164,132,046.55</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022  
INDIRECT RATE BASE**

<b>201-209-PUBLIC WORKS</b>	<b>512000</b> Regular Salaries and Wages	8,756,650.44
	<b>513000</b> Other Salaries and Wages	16,268.57
	<b>513010</b> Other Salaries and Wages-PT Yr Ro	8,189.57
	<b>513030</b> Other Salaries and Wages-PT Temp	47,577.99
	<b>514000</b> Overtime	699,573.81
	<b>515000</b> Special Pay	10.14
	<b>516000</b> Fringe Benefits	42,170.27
<b>201-209-PUBLIC WORKS Total</b>		<b>9,570,440.79</b>
<b>211-217-SOLID WASTE</b>	<b>511000</b> Executive Salaries	3,609.85
	<b>512000</b> Regular Salaries and Wages	13,213,911.94
	<b>513000</b> Other Salaries and Wages	64,921.04
	<b>513030</b> Other Salaries and Wages-PT Temp	7,163.21
	<b>514000</b> Overtime	1,095,737.06
	<b>515000</b> Special Pay	41,082.34
	<b>516000</b> Fringe Benefits	2,550.00
<b>516010</b> Fringe Benefits - Tuition Reimb.	0.00	
<b>211-217-SOLID WASTE Total</b>		<b>14,428,975.44</b>
<b>221-REAL ESTATE AND ASSET MANAGEMENT</b>	<b>512000</b> Regular Salaries and Wages	2,616,081.48
	<b>513000</b> Other Salaries and Wages	72,167.52
	<b>514000</b> Overtime	147,065.42
	<b>516000</b> Fringe Benefits	8,520.00
<b>221-REAL ESTATE AND ASSET MANAGEMENT Total</b>		<b>2,843,834.42</b>
<b>242-GSA - PROPERTY MAINTNANCE</b>	<b>512000</b> Regular Salaries and Wages	2,777,218.38
	<b>514000</b> Overtime	9,559.86
	<b>514030</b> OT Off Duty Events	205.64
	<b>516000</b> Fringe Benefits	400.00
<b>242-GSA - PROPERTY MAINTNANCE Total</b>		<b>2,787,383.88</b>
<b>245-GSA - COMMUNICATION SERVICES</b>	<b>512000</b> Regular Salaries and Wages	637,206.68
	<b>514000</b> Overtime	2,749.23
<b>245-GSA - COMMUNICATION SERVICES Total</b>		<b>639,955.91</b>

**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022  
 INDIRECT RATE BASE**

<b>281-284-BUILDING</b>	<b>512000</b> Regular Salaries and Wages	10,406,021.24
	<b>513000</b> Other Salaries and Wages	266,702.45
	<b>513010</b> Other Salaries and Wages-PT Yr Ro	0.00
	<b>513030</b> Other Salaries and Wages-PT Temp	29,051.10
	<b>514000</b> Overtime	615,009.89
	<b>515000</b> Special Pay	59,118.20
	<b>516000</b> Fringe Benefits	25,050.00
	<b>516010</b> Fringe Benefits - Tuition Reimb.	0.00
<hr/>		
<b>281-284-BUILDING Total</b>		<b>11,400,952.88</b>
<b>291-298-PARKS &amp; RECREATION</b>	<b>512000</b> Regular Salaries and Wages	15,905,639.89
	<b>513000</b> Other Salaries and Wages	166,510.60
	<b>513010</b> Other Salaries and Wages-PT Yr Ro	4,168,001.07
	<b>513020</b> Other Salaries and Wages-PT Seaso	3,777,043.16
	<b>513030</b> Other Salaries and Wages-PT Temp	41,647.00
	<b>514000</b> Overtime	600,837.66
	<b>515000</b> Special Pay	1,359.46
	<b>516000</b> Fringe Benefits	32,304.39
	<b>516010</b> Fringe Benefits - Tuition Reimb.	3,072.20
<hr/>		
<b>291-298-PARKS &amp; RECREATION Total</b>		<b>24,696,415.43</b>
<b>342-ZONING</b>	<b>512000</b> Regular Salaries and Wages	2,516,649.65
	<b>513000</b> Other Salaries and Wages	11,515.11
	<b>514000</b> Overtime	0.05
	<b>516000</b> Fringe Benefits	12,600.00
	<b>516010</b> Fringe Benefits - Tuition Reimb.	916.06
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<b>342-ZONING Total</b>		<b>2,541,680.87</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022  
INDIRECT RATE BASE**

<b>356-PLANNING</b>	<b>512000</b> Regular Salaries and Wages	2,744,245.16
	<b>513000</b> Other Salaries and Wages	38,102.75
	<b>513030</b> Other Salaries and Wages-PT Temp	12,880.65
	<b>514000</b> Overtime	943.71
	<b>515000</b> Special Pay	14.85
	<b>516000</b> Fringe Benefits	15,583.35
<b>356-PLANNING Total</b>		<b>2,811,770.47</b>
<b>381-OFFICE OF COMMUNICATION</b>	<b>512000</b> Regular Salaries and Wages	727,967.19
	<b>513010</b> Other Salaries and Wages-PT Yr Ro	0.00
	<b>514000</b> Overtime	0.00
	<b>516000</b> Fringe Benefits	12,000.00
<b>381-OFFICE OF COMMUNICATION Total</b>		<b>739,967.19</b>
<b>401-CIP</b>	<b>512000</b> Regular Salaries and Wages	1,040,191.23
	<b>513000</b> Other Salaries and Wages	2,694.50
	<b>516000</b> Fringe Benefits	9,598.23
	<b>516010</b> Fringe Benefits - Tuition Reimb.	0.00
<b>401-CIP Total</b>		<b>1,052,483.96</b>
<b>441 OFFICE OF RESILIENCY AND SUSTAINABIL</b>	<b>512000</b> Regular Salaries and Wages	0.00
	<b>513000</b> Other Salaries and Wages	1,542.86
	<b>514000</b> Overtime	0.00
	<b>516000</b> Fringe Benefits	0.00
<b>441 OFFICE OF RESILIENCY AND SUSTAINABIL Total</b>		<b>1,542.86</b>
<b>450-HUMAN SERVICES</b>	<b>512000</b> Regular Salaries and Wages	3,256,425.47
	<b>513000</b> Other Salaries and Wages	228,146.52
	<b>513010</b> Other Salaries and Wages-PT Yr Ro	29,441.89
	<b>513030</b> Other Salaries and Wages-PT Temp	13,448.15
	<b>514000</b> Overtime	48,532.33
	<b>515000</b> Special Pay	19.50
	<b>516000</b> Fringe Benefits	27,800.00
	<b>516010</b> Fringe Benefits - Tuition Reimb.	4,222.00
<b>450-HUMAN SERVICES Total</b>		<b>3,608,035.86</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022  
INDIRECT RATE BASE**

<b>910-COMMUNITY DEVELOPMENT</b>	<b>512000</b> Regular Salaries and Wages	3,848,426.96
	<b>513000</b> Other Salaries and Wages	192,642.33
	<b>514000</b> Overtime	265.32
	<b>515000</b> Special Pay	0.00
	<b>516000</b> Fringe Benefits	21,600.00
	<b>516010</b> Fringe Benefits - Tuition Reimb.	0.00
<b>910-COMMUNITY DEVELOPMENT Total</b>		<b>4,062,934.61</b>
<b>920-COMMUNITY REDEVELOPMENT AGENCY</b>	<b>512000</b> Regular Salaries and Wages	2,168,128.97
	<b>513000</b> Other Salaries and Wages	35,426.25
	<b>516000</b> Fringe Benefits	51,852.34
<b>920-COMMUNITY REDEVELOPMENT AGENCY Total</b>		<b>2,255,407.56</b>
<b>930-LIBERTY CITY</b>	<b>512000</b> Regular Salaries and Wages	475,389.75
	<b>516000</b> Fringe Benefits	2,600.00
<b>930-LIBERTY CITY Total</b>		<b>477,989.75</b>
<b>940-VIRGINIA KEY BEACH PARK TRUST</b>	<b>512000</b> Regular Salaries and Wages	396,114.39
	<b>513000</b> Other Salaries and Wages	198,761.20
<b>940-VIRGINIA KEY BEACH PARK TRUST Total</b>		<b>594,875.59</b>
<b>980-NON DEPARTMENTAL</b>	<b>511000</b> Executive Salaries	28,878.80
	<b>512000</b> Regular Salaries and Wages	264,613.28
	<b>515000</b> Special Pay	13,692,090.65
	<b>516000</b> Fringe Benefits	800.00
<b>980-NON DEPARTMENTAL Total</b>		<b>13,986,382.73</b>
<b>950-CIVILIAN INVESTIGATIVE PANEL</b>	<b>512000</b> Regular Salaries and Wages	626,661.27
	<b>514000</b> Overtime	
	<b>516000</b> Fringe Benefits	9,582.16
	<b>516010</b> Fringe Benefits - Tuition Reimb.	
<b>950-CIVILIAN INVESTIGATIVE PANEL Total</b>		<b>636,243.43</b>
<b>Grand Total</b>		<b>383,379,303.93</b>

*Schedule of Expenditures of Federal Awards*

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**CITY OF MIAMI, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2022**

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Grant/Contract Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Agriculture</b>					
<b>Pass-Through Florida Department of Health:</b>					
Child and Adult Care Food Program	10.558	A-2384	16165FL350N1099	\$ -	\$ -
Childcare Food Program 2021		S-576		-	52,580
<b>Total U.S. Department of Agriculture</b>				-	52,580
<b>U.S. Department of Commerce</b>					
Office of Coastal Management	11.473	NA20NOS4730027	0318.20.069724	-	90,326
<b>Total U.S. Department of Commerce</b>				-	90,326
<b>U.S. Department of Housing and Urban Development</b>					
<b>CDBG - Entitlement Grants Cluster:</b>					
Community Development Block Grants/Entitlement Grants	14.218	B-11-MC-120013		-	14,956
Community Development Block Grants/Entitlement Grants	14.218	B-14-MC-120013		-	9,846
Community Development Block Grants/Entitlement Grants	14.218	B-15-MC-120013		-	4,836
Community Development Block Grants/Entitlement Grants	14.218	B-16-MC-120013		-	19,269
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-120013		25,382	2,430,359
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-120013		-	1,177,342
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-120013		208,993	2,270,074
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-120013		539,562	528,240
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-120013		886,123	1,975,077
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-120013		-	377
				<u>1,660,060</u>	<u>8,430,375</u>
COVID19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MC120013-CV		-	455,122
Neighborhood Stabilization Program	14.218	B-08-MM-120016		-	400
<b>Total CDBG - Entitlement Grant Cluster</b>				<u>1,660,060</u>	<u>8,885,898</u>
Emergency Solutions Grant Program	14.231	E-20-MC-120002		310,333	4,755,613
Emergency Solutions Grant Program	14.231	E-21-MC-120002		-	475,597
Emergency Solutions Grant Program	14.231	E-20-MC-12-0013	E-20-MC-12-0013	51,989	188,813
				<u>362,323</u>	<u>5,420,023</u>
HOME Investment Partnership Program	14.239	M-10-MC-120011		-	67,202
HOME Investment Partnership Program	14.239	M-14-MC-120011		-	27,131
HOME Investment Partnership Program	14.239	M-15-MC-120011		-	22,029
HOME Investment Partnership Program	14.239	M-17-MC-120011		-	11,309
HOME Investment Partnership Program	14.239	M-18-MC-120011		-	2,543,356
HOME Investment Partnership Program	14.239	M-19-MC-120011		-	228,584
HOME Investment Partnership Program	14.239	M-20-MC-120011		-	9,467
HOME Investment Partnership Program	14.239	M-21-MC-120011		-	359,271
				<u>-</u>	<u>3,268,351</u>
Housing Opportunities for Persons with AIDS	14.241	F-LH-21-F005		181,177	7,044,933
Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005		(524)	5,323,249
Housing Opportunities for Persons with AIDS	14.241	F-LH-22-F005		-	4,369
				<u>180,653</u>	<u>12,372,551</u>
COVID19 - Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005-CV		-	350,639
				<u>-</u>	<u>350,639</u>
<b>Pass-Through Florida Department of Health:</b>					
Housing Opportunities for Persons with AIDS	14.241	FLH19F999	CODRX	-	429,491
				<u>-</u>	<u>429,491</u>
<b>Total Housing Opportunities for Persons with AIDS</b>				<u>180,653</u>	<u>13,152,681</u>
<b>Pass-Through Miami Dade County Homeless Trust:</b>					
<b>Continuum of Care (COC) Program</b>					
2021-2022 Miami Homeless Assistance Program CE Consolidation Program	14.267	FL0211L4D002013	FL0211L4D002013	-	660,573
				<u>-</u>	<u>660,573</u>

(continued)

**CITY OF MIAMI, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2022**

<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Grant/Contract Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Housing and Urban Development (cont'd)</b>					
<b>Section 8 Project - Based Cluster:</b>					
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation 1	14.856	FL145MR0001		-	1,742,752
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation 2		FL145MR0002		-	230,915
				-	<u>1,973,667</u>
<b>Housing Voucher Cluster:</b>					
Section 8 Housing Choice Vouchers	14.871	FL145		-	(141)
Mainstream Vouchers	14.879	FL145		-	428,387
Family Self Sufficiency Program	14.896	FL145		-	2,455,963
Total Housing Voucher Cluster				-	<u>2,884,209</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u>2,203,036</u>	<u>36,245,401</u>
<b>U.S. Department of Justice</b>					
COVID19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1259		-	633,937
				-	<u>633,937</u>
<b>Pass-Through Office of the Florida Attorney General:</b>					
Crime Victim Assistance	16.575	VOCA-2020-City of Miami Depa-00640	596000375	-	285,675
				-	<u>285,675</u>
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS21GG02139S LEM	15JCOPS-21-GG-02139-SLEM		50,000
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03496-UHPX	15JCOPS-21-GG-03496-UHPX	-	81,783
				-	<u>131,783</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DG-BX-0011	596000407	-	155,511
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0396	596000407	-	11,135
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-WY-BX-005		235,784	235,784
				235,784	<u>402,430</u>
<b>Pass-Through Florida Department of Law Enforcement:</b>					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0014	596000407	103,400	109,967
Body Worn Camera Policy and Implementation	16.835	2020-BC-BX-0024		-	2,760
Comprehensive Opioid Abuse Site-Based Program	16.838	2018-AR-BX-K109	2018-AR-BX-K109	(21)	17,205
Equitable Sharing Program	16.922	Not Applicable		-	102,465
<b>Total U.S. Department of Justice</b>				<u>339,164</u>	<u>1,686,223</u>
<b>U.S. Department of Transportation</b>					
<b>Pass-Through Florida Department of Transportation:</b>					
Highway Planning and Construction Cluster	20.205	G0R73	D617-066-B	-	2,666
Highway Planning and Construction Cluster	20.205	G1G02	Not Available	-	471,767
Highway Planning and Construction Cluster	20.205	ARJ81	4042-429-C	-	33,122
				-	<u>507,555</u>
<b>Highway Safety Cluster:</b>					
<b>Pass-Through Florida Department of Transportation:</b>					
State and Community Highway Safety	20.600	G1S22	69A37519300004020FLO	-	1,414
State and Community Highway Safety	20.600	G2049	69A37519300004020FLO	-	267,393
State and Community Highway Safety	20.600	G1S29	69A37519300004020FLO	-	1,518
Total Highway Safety Cluster				-	<u>270,325</u>
National Priority Safety Programs	20.616	G2274	69A3752030000405DFLM	-	87,640
<b>Total U.S. Department of Transportation</b>				-	<u>865,520</u>
<b>U.S. Department of the Treasury</b>					
<b>Pass-Through Miami Dade County Department of the Treasury:</b>					
COVID19 - Coronavirus Relief Fund	21.019	Not Applicable	Not Available	-	5,794,083
				-	<u>5,794,083</u>

(continued)

**CITY OF MIAMI, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2022**

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Grant/Contract Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>U.S. Department of the Treasury (cont'd)</b>					
Emergency Rental Assistance Program	21.023		N/A	-	1,795,519
Emergency Rental Assistance Program ERA2	21.023		72220791	-	22,026,066
Coronavirus State and Local Fiscal Recovery Funds	21.027		N/A	-	<u>19,196,713</u>
				-	<u>43,018,299</u>
<b>Total U.S. Department of the Treasury</b>				-	<u>48,812,381</u>
<b>US Department of Education</b>					
<b>Pass Through Miami Dade County Public Schools</b>					
21 <sup>st</sup> Century Community Learning Centers	84.287		130-2448A-8CCCA	-	2,200
<b>Total U.S. Department of Education</b>				-	<u>2,200</u>
<b>U.S. Department of Health and Human Services</b>					
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	PRF20200001		-	101,330
<b>Federal Pass-Through Florida Agency for Persons with Disabilities Medicaid Cluster:</b>					
Medical Assistance Program Cluster	93.778	Not Applicable	Not Available	-	274,064
<b>Total U.S. Department of Health and Human Services</b>				-	<u>375,393</u>
<b>Executive Office of the President of the United States</b>					
<b>Pass-Through South Florida HIDTA/Monroe County Sheriffs:</b>					
High Intensity Drug Trafficking Areas Program	95.001	NA	G19MI0001A	-	5,642
High Intensity Drug Trafficking Areas Program	95.001	G20MI0001A	G20MI0001A	-	3,958
High Intensity Drug Trafficking Areas Program	95.001	G21MI0001A	G21MI0001A	-	<u>30,678</u>
<b>Total Executive Office of the President</b>				-	<u>40,279</u>
<b>U.S. Department of Homeland Security</b>					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-k-4718		-	2,129,135
		EMW-2021-CA-			
National Urban Search and Rescue (US&R) Response System	97.025	00034-S01		-	890,652
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2019-CA-00072		-	177,043
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2020-CA-00056		-	<u>332,659</u>
				-	<u>3,529,489</u>
<b>Pass-Through State of Florida Division of Emergency Management</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z2070	4337DRFLP0000001	-	16,903,851
				-	<u>16,903,851</u>
Assistance to Firefighters Grant	97.044	EMW-2019-FG-02594		-	828,897
				-	<u>828,897</u>
<b>Pass Through State of Florida Division of Emergency Management</b>					
		19-DS-04-11-23-02-			
Homeland Security Grant Program	97.067	319	EMW-2018-SS-00064	97,217	450,311
Homeland Security Grant Program	97.067	R0075	EMW-2019-SS-00049	3,305,372	3,955,044
Homeland Security Grant Program	97.067	R0521	EMW-2021-SS-00066-S01	-	326,024
Homeland Security Grant Program	97.067	R0232	EMW-2020-SS-00035-S01	1,068,900	2,836,884
Homeland Security Grant Program	97.067	R0280	EMW-2020-SS-00035-S01	-	<u>47,716</u>
				-	<u>4,471,489</u>
		20CWDSTC000007-01-			
Securing the Cities Program	97.106	00		-	865,759
				-	<u>865,759</u>
		EMW-2016-GR-			
Preparing for Emerging Threats and Hazards	97.133	00097-S01		-	178,516
				-	<u>178,516</u>
<b>Total U.S. Department of Homeland Security</b>				-	<u>4,471,489</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 7,013,688</u>	<u>\$ 118,092,795</u>

(continued)

**CITY OF MIAMI, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2022**

<u>State Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>CSFA Number</u>	<u>Grant/Contract Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Passed Through to Subrecipients</u>	<u>Total State Expenditures</u>
<b>Florida Housing Finance Corporation</b>					
State Housing Initiatives Partnership (SHIP) Program	40.901	SHIP FY2017-2018		\$ -	\$ 205,275
State Housing Initiatives Partnership FY2018-2019		SHIP FY2018-2019		-	47,290
State Housing Initiatives Partnership FY2019-2020		SHIP FY2019-2020		-	213,195
State Housing Initiatives Partnership PI generated in non EN years	52.901	SHIP		-	14,602
State Housing Initiatives Partnership FY2022-2023	52.901	SHIP FY2022-2023		-	2,250
State Housing Initiatives Partnership FY2021-2022	52.901	SHIP FY2021-2022		-	159,479
Total Florida Housing Finance Corporation				-	642,092
<b>Department of Transportation</b>					
Public Transit Service Development Program	55.012	446651-1-84-01		-	243,447
Total Department of Transportation				-	243,447
<b>Department of Health</b>					
Emergency Medical Services (EMS) Matching Awards	64.003	M8052		-	263,663
<b>Pass-Through Miami-Dade County, Florida:</b>					
County Grant Awards	64.005	EMS County Grant #C0013		-	32,617
Total Department of Health				-	296,280
<b>Fish and Wildlife Conservation Commission</b>					
Florida Boating Improvement Program	77.006	19024		-	10,990
Total Fish and Wildlife Conservation Commission				-	10,990
<b>Total Expenditures of State Financial Assistance</b>				<b>\$ -</b>	<b>\$ 1,192,809</b>
<b>TOTAL EXPENDITURES FOR FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>				<b>\$ 7,013,688</b>	<b>\$ 119,285,603</b>



**Title 2 of the CFR, Part 200  
Cost Allocation Plan and  
Indirect Cost Rates  
For use in FY 2024**

**Based on Actual Expenditures for the Fiscal Year  
Ended September 30, 2022**

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