

CITY OF MIAMI, FLORIDA

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

For use in FY 2026 Based on Actual Expenditures for the Fiscal Year Ended September 30, 2024

Prepared September 2025

CITY OF MIAMI, FLORIDA

COST ALLOCATION PLAN
FOR FY 2026 BASED ON ACTUAL EXPENDITURES FOR THE

FISCAL YEAR ENDED SEPTEMBER 30, 2024

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Certificate of Cost Allocation Plan and Indirect Costs

CERTIFICATE OF COST ALLOCATION PLAN

CITY OF MIAMI, FLORIDA

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

1) All costs included in this proposal dated September 23, 2025 to establish cost allocations or billings for the fiscal year October 1, 2025 through September 30, 2026 based on the fiscal year ending September 30, 2024 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 allocating costs as indicated in the cost allocation plan.

2) All costs included in this proposal are properly allocable to Federal awards based on 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 Official: Erica T. Paschal Darling

Title: Assistant City Manager/CFO

Date of Execution: 09/23/2025

CERTIFICATE OF INDIRECT COSTS

City of Miami, Florida

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

1) All costs included in this proposal dated September 23, 2025 to establish billing or final indirect costs rates for the fiscal year October 1, 2025 through September 30, 2026 based on the fiscal year ending September 30, 2026 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 based on 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:

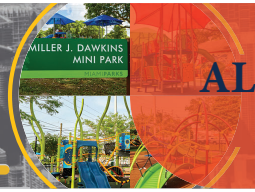
Name Official: Erica T. Paschal Darling

Title: Assistant City Manager/CFO

Date of Execution: 09/23/2025

City Organizational Chart

CITY ORGANIZATIONAL CHART



COST ALLOCATION PLAN

CITY COMMISSION

Commissioner:
Miguel Angel Gabela
District 1

Commissioner:
Damian Pardo
District 2

Vice-Chairman:
Joe Carollo
District 3

Commissioner:
Rafael Rosado
District 4

Chairwoman:
Christine King
District 5

Executive Mayor
Francis X. Suarez

Chief Administrator / City Manager
Arthur Noriega, V

Deputy City Manager
Natasha Colebrook-Williams

Assistant City Manager
Chief Financial Officer
Erica T. Paschal Darling

- Finance
- Grants Administration
- Housing and Community Development
- Management and Budget
- Procurement
- Risk Management
- Real Estate and Asset Management
- Economic Innovation and Development

Deputy City Manager
Chief of Infrastructure
Barbara Hernandez

- Code Compliance
- General Services Administration
- Human Services
- Innovation and Technology
- Parks and Recreation
- Solid Waste

Assistant City Manager
Chief of Infrastructure
Asael Marrero, RA, RID, AIA, ICC

- Building
- Capital Improvements
- Planning
- Resilience and Public Works
- Zoning
- Resilience and Sustainability

- Agenda Coordination
- Communications
- Equal Opportunity and Diversity Programs
- Fire Rescue
- Human Resources
- Police

City Attorney
George K. Wysong, III

City Clerk
Todd B. Hannon

Independent Inspector General
Antonio G. Diaz

- Coconut Grove BID
- Downtown Development Authority
- Liberty City Trust
- Wynwood BID
- Little Haiti Revitalization Trust

- Fire Fighters' and Police Officers' Retirement Trust
- General Employees' and Sanitation Employees' Retirement Trust
- Midtown CRA
- Omni CRA
- Southeast Overtown Park West CRA

- Bayfront Park Management Trust
- Civilian Investigative Panel
- Miami Parking Authority
- Virginia Key Beach Park Trust

- Civil Service

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Cost Allocation Methodology

City of Miami, Florida
Cost Allocation Methodology

OVERVIEW

The City of Miami's (the City) Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City based on actual expenditures for the fiscal year ending September 30, 2024.

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 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 of 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 expenditure.

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 detailed 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

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
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Detail

Allocated Costs By Department

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	761	19,674	30,655	7,251	27,441	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	50,863	151,993	104,339	0
131 City Attorney	10,341	295,741	632,156	627,675	3,952,527	1,237,081	403,973
141 Civil Service Board	3,143	11,946	11,002	141,620	263,116	25,149	35,208
150 City Manager's Office	16,268	61,819	56,938	732,879	1,361,651	130,145	182,203
150.2 Agenda Coordination	0	178,776	0	13,834	31,925	0	1,065
160 Finance - Director's Office	5,434	20,650	19,020	244,809	454,837	43,473	60,863
161 Finance - General	17,291	78,388	33,288	662,194	1,350,164	138,179	141,435
162 Finance - Treasury	4,099	23,094	24,239	856,098	595,451	318,441	708,034
163 Finance - Financial	2,842	6,956	8,117	70,820	99,906	24,066	19,861
171-4 Human Resources	27,361	103,970	95,762	1,232,592	2,290,073	218,885	306,438
231 Management and Budget	0	0	0	1,865,572	2,742,670	55,688	167,066
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	1	5,353	140,120	211,756	52,342	189,490	6,126
244 GSA - Graphics	1,160	25,840	1,109	10,661	8,886	960	4,265
246 GSA - Light Fleet	13,601	99,046	347,148	694,576	3,496,607	0	7,265,218
247 GSA - Heavy Fleet	0	0	0	25,287	52,366	2,696,657	6,655,548
251 Information Technology	72,291	425,851	308,179	1,332,920	6,928,638	652,446	367,463
261 Procurement	71,894	239,498	20,102	656,046	482,165	78,683	94,561
271 Auditor General	5,102	15,572	17,886	399,777	589,766	108,394	74,410
301-3 Risk Management	15,667	60,317	58,187	911,911	2,308,052	144,269	263,936
431 Equal Opportunity &	2,860	10,869	10,010	128,844	239,384	22,880	32,032
371 Grants Administration	0	0	0	111,955	241,134	0	8,611
Total Allocated	269,355	1,664,447	1,802,937	11,013,344	27,700,904	6,216,666	16,798,316
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	269,355	1,664,447	1,802,937	11,013,344	27,700,904	6,216,666	16,798,316
Adjustments	0	0	0	0	0	0	0
Proposed Costs	269,355	1,664,447	1,802,937	11,013,344	27,700,904	6,216,666	16,798,316

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COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024

Detail

Allocated Costs By Department

Central Service Departments	221 DEPT OF REAL ESTATE & ASSET MGMT	242 GSA PROPERTY MNGT	245 GSA COMMUNICATIONS	281-4 BUILDING	291-8 PARKS & RECREATION	342 ZONING	351-5 PLANNING
Building Depreciation	12,897	0	0	58,814	15,461	12,856	21,239
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	74,741	0	0	0
131 City Attorney	876,194	0	0	970,638	199,574	896,531	518,065
141 Civil Service Board	7,859	5,973	1,258	28,292	146,336	4,716	7,230
150 City Manager's Office	40,670	30,909	6,507	146,413	757,282	24,402	37,416
150.2 Agenda Coordination	17,027	0	0	2,128	5,321	4,256	71,299
160 Finance - Director's Office	13,586	10,325	2,173	48,908	252,960	8,151	12,498
161 Finance - General	368,513	29,575	9,788	148,732	712,934	10,792	84,146
162 Finance - Treasury	492,616	5,866	2,704	863,463	1,240,480	176,257	159,702
163 Finance - Financial	35,958	3,714	1,015	23,621	88,616	3,216	13,475
171-4 Human Resources	68,403	51,985	10,945	246,246	1,273,633	41,041	62,930
231 Management and Budget	83,533	0	0	69,611	139,222	0	0
241 GSA - Administration	0	7,005,413	1,474,823	0	0	0	0
243 GSA - Miami Riverside	89,149	0	0	413,848	106,805	88,862	157,663
244 GSA - Graphics	1,007	261	4	3,405	5,542	191	4,109
246 GSA - Light Fleet	15,241	0	0	222,208	732,645	0	3,766
247 GSA - Heavy Fleet	10,549	0	0	0	371,963	0	0
251 Information Technology	186,663	0	0	1,458,667	903,378	197,501	523,951
261 Procurement	264,958	106,950	21,740	94,424	663,430	19,611	26,465
271 Auditor General	36,434	9,650	2,608	62,156	94,551	9,200	11,722
301-3 Risk Management	39,370	29,860	6,192	146,613	757,021	23,511	35,679
431 Equal Opportunity &	7,150	5,434	1,144	25,740	133,135	4,290	6,578
371 Grants Administration	25,835	0	0	0	8,611	0	0
Total Allocated	2,693,612	7,295,915	1,540,901	5,108,668	8,608,900	1,525,384	1,757,933
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,693,612	7,295,915	1,540,901	5,108,668	8,608,900	1,525,384	1,757,933
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,693,612	7,295,915	1,540,901	5,108,668	8,608,900	1,525,384	1,757,933

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024

Detail

Allocated Costs By Department

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	6,360	10,582	0	4,921	14,956	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	47,589	0	0	0	11,906	0
131 City Attorney	8,617	237,489	16,201	70,661	435,684	152,352	7,583
141 Civil Service Board	1,258	3,301	943	11,317	5,502	0	0
150 City Manager's Office	6,507	17,081	4,880	58,565	28,470	0	0
150.2 Agenda Coordination	0	5,321	59,593	0	37,246	3,193	2,128
160 Finance - Director's Office	2,173	5,706	1,631	19,563	9,510	0	0
161 Finance - General	9,413	163,519	14,247	53,711	861,919	53,078	3,350
162 Finance - Treasury	0	9,604	1,322	30,050	39,233	17,313	1,502
163 Finance - Financial	1,810	5,550	1,573	9,021	10,561	1,158	101
171-4 Human Resources	10,945	28,728	8,208	98,498	47,881	0	0
231 Management and Budget	13,922	153,144	0	0	27,845	0	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	43,911	73,169	0	33,971	103,750	0	0
244 GSA - Graphics	89	785	630	1,122	288	2	5
246 GSA - Light Fleet	19,355	9,859	403,496	91,259	1,663	5,510	0
247 GSA - Heavy Fleet	0	0	0	0	0	0	0
251 Information Technology	41,476	226,800	0	265,741	178,694	132,905	20,112
261 Procurement	21,926	20,759	7,363	96,930	26,974	25,234	4,208
271 Auditor General	2,645	4,037	1,735	18,494	12,999	66,045	1,536
301-3 Risk Management	6,527	16,552	4,644	56,624	27,333	112	0
431 Equal Opportunity &	1,144	3,003	858	10,296	5,005	0	0
371 Grants Administration	0	86,119	8,611	0	387,541	0	0
Total Allocated	198,078	1,128,697	535,935	930,744	2,263,054	468,808	40,525
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	198,078	1,128,697	535,935	930,744	2,263,054	468,808	40,525
Adjustments	0	0	0	0	0	0	0
Proposed Costs	198,078	1,128,697	535,935	930,744	2,263,054	468,808	40,525

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024

Detail

Allocated Costs By Department

Central Service Departments	940 VIRGINIA KEY	950 CIVILIAN INVESTIGATIVE PANEL	960 PENSION	970 COMPONENT UNITS	980 ND - NON DEPARTMENTAL	999 OTHER	SubTotal
Building Depreciation	0	0	0	0	1,253	0	245,121
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	0	2,898,754	3,340,185
131 City Attorney	58,942	38,260	0	529,440	0	0	12,175,725
141 Civil Service Board	0	943	0	0	2,044	0	718,156
150 City Manager's Office	0	4,880	0	0	10,574	0	3,716,459
150.2 Agenda Coordination	1,065	1,065	3,193	10,642	0	0	449,077
160 Finance - Director's Office	0	1,631	0	0	3,532	0	1,241,433
161 Finance - General	30,409	7,206	0	2,499	39,457	254,733	5,278,960
162 Finance - Treasury	30,114	3,165	0	1,306	16,057	1,274,039	6,894,249
163 Finance - Financial	1,913	469	0	92	1,212	2	435,645
171-4 Human Resources	0	8,208	0	0	17,783	0	6,250,515
231 Management and Budget	0	0	0	0	0	0	5,318,273
241 GSA - Administration	0	0	0	0	0	0	8,480,236
243 GSA - Miami Riverside	0	5	1,082	0	8,654	0	1,726,057
244 GSA - Graphics	0	99	0	1,147	0	0	71,567
246 GSA - Light Fleet	0	0	0	1,785	0	0	13,422,983
247 GSA - Heavy Fleet	0	0	0	3,955	0	0	9,816,325
251 Information Technology	69,195	15,646	0	52,822	8,042	747,419	15,116,800
261 Procurement	113,393	40,555	0	8,764	27,000	0	3,233,633
271 Auditor General	2,417	0	0	0	54,473	0	1,601,609
301-3 Risk Management	0	4,644	0	112	10,063	1,037	4,928,233
431 Equal Opportunity &	0	858	0	0	1,859	0	653,373
371 Grants Administration	0	0	0	0	0	1,495,684	2,374,101
Total Allocated	307,448	127,634	4,275	612,564	202,003	6,671,668	107,488,715
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	307,448	127,634	4,275	612,564	202,003	6,671,668	107,488,715
Adjustments	0	0	0	0	0	0	0
Proposed Costs	307,448	127,634	4,275	612,564	202,003	6,671,668	107,488,715

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024

Detail

Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Total
Building Depreciation	0	0	245,121
Equipment Depreciation	0	0	0
121 City Clerk	0	0	3,340,185
131 City Attorney	0	0	12,175,725
141 Civil Service Board	0	0	718,156
150 City Manager's Office	0	0	3,716,459
150.2 Agenda Coordination	0	0	449,077
160 Finance - Director's Office	0	0	1,241,433
161 Finance - General	0	0	5,278,960
162 Finance - Treasury	0	0	6,894,249
163 Finance - Financial	0	0	435,645
171-4 Human Resources	0	0	6,250,515
231 Management and Budget	0	0	5,318,273
241 GSA - Administration	0	0	8,480,236
243 GSA - Miami Riverside	635,737	0	2,361,794
244 GSA - Graphics	1,762,989	0	1,834,556
246 GSA - Light Fleet	6,115,041	0	19,538,024
247 GSA - Heavy Fleet	6,939,602	0	16,755,927
251 Information Technology	0	0	15,116,800
261 Procurement	0	0	3,233,633
271 Auditor General	0	0	1,601,609
301-3 Risk Management	0	0	4,928,233
431 Equal Opportunity &	0	0	653,373
371 Grants Administration	0	0	2,374,101
Total Allocated	15,453,369	0	122,942,084
Roll Forward	0	0	0
Cost With Roll Forward	15,453,369	0	122,942,084
Adjustments	0	0	0
Proposed Costs	15,453,369	0	122,942,084

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	7,326,042	0	
121 City Clerk	3,104,261	0	
131 City Attorney	13,590,608	0	
141 Civil Service Board	676,273	0	
150 City Manager's Office	3,552,642	(246,583)	
150.2 Agenda Coordination	412,186	0	
160 Finance - Director's Office	2,764,595	0	
161 Finance - General Accounting	4,485,081	0	
162 Finance - Treasury Management	73,529,347	(68,382,239)	
163 Finance - Financial System Services	407,303	0	
171-4 Human Resources	6,096,519	0	
231 Management and Budget	5,112,008	0	
241 GSA - Administration	22,410,336	(3,522,704)	
243 GSA - Miami Riverside Center	2,200,818	0	
244 GSA - Graphics	858,749	0	
246 GSA - Light Fleet	8,152,695	0	
247 GSA - Heavy Fleet	11,344,400	0	
251 Information Technology	16,226,648	(126,569)	
261 Procurement	3,287,298	0	
271 Auditor General	1,562,904	0	
301-3 Risk Management	4,934,040	0	
431 Equal Opportunity & Diversity	640,227	0	
371 Grants Administration	2,126,663	0	
101 MAYOR			269,355
111-5 COMMISSIONERS			1,664,447
152 CODE COMPLIANCE			1,802,937
181-9 FIRE-RESCUE			11,013,344
190-1 POLICE			27,700,904
201-9 PUBLIC WORKS			6,216,666
211-3 SOLID WASTE			16,798,316
221 DEPT OF REAL ESTATE & ASSET MGMT			2,693,612
242 GSA PROPERTY MNGT			7,295,915
245 GSA COMMUNICATIONS SERVICES			1,540,901
281-4 BUILDING			5,108,668
291-8 PARKS & RECREATION			8,608,900
342 ZONING			1,525,384
351-5 PLANNING			1,757,933
381 COMMUNICATIONS			198,078

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
401 CIP			1,128,697	
441 OFFICE OF RESILIENCY AND SUSTAINABIL			535,935	
450 HUMAN SERVICES			930,744	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			2,263,054	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			468,808	
930 LIBERTY CITY			40,525	
940 VIRGINIA KEY			307,448	
950 CIVILIAN INVESTIGATIVE PANEL			127,634	
960 PENSION			4,275	
970 COMPONENT UNITS			612,564	
980 ND - NON DEPARTMENTAL			202,003	
999 OTHER			6,671,668	
Direct Billed Total			15,453,369	
Unallocated Total			0	Deviation
Totals	195,220,179	(72,278,095)	122,942,084	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Detail Of Allocated Costs

Department	Building Depreciation	Equipment Depreciation	121 City Clerk	131 City Attorney	141 Civil Service Board	150 City Manager's	150.2 Agenda
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
Building Depreciation	(418,536)	0	0	0	0	0	0
Equipment Depreciation	0	(7,326,042)	0	0	0	0	0
121 City Clerk	0	1,187	(3,375,142)	44,047	1,584	7,846	94,456
131 City Attorney	29,824	125	27,152	(14,548,473)	8,638	42,795	39,357
141 Civil Service Board	2,963	0	0	56,873	(784,965)	3,566	0
150 City Manager's Office	9,828	27	0	345,721	3,143	(4,047,223)	45,479
150.2 Agenda Coordination	0	0	0	269,545	472	2,440	(703,925)
160 Finance - Director's Office	42,612	0	0	918,935	1,572	8,134	5,321
161 Finance - General	0	2,200	0	0	4,244	21,962	0
162 Finance - Treasury	0	1,174	0	0	4,558	23,589	0
163 Finance - Financial	0	0	0	0	314	1,626	0
171-4 Human Resources	23,525	15,480	0	133,738	6,131	31,723	12,770
231 Management and Budget	6,707	0	0	25,851	3,143	16,268	29,797
241 GSA - Administration	1,497	1,349,314	0	105,818	1,258	6,507	2,128
243 GSA - Miami Riverside	12,016	4,108	0	0	943	4,880	0
244 GSA - Graphics	0	9,438	0	0	786	4,067	0
246 GSA - Light Fleet	0	5,136,357	0	0	5,502	28,470	0
247 GSA - Heavy Fleet	0	690,393	0	0	5,030	26,029	0
251 Information Technology	30,984	114,818	7,805	21,371	11,160	57,752	2,128
261 Procurement	6,788	1,421	0	254,723	2,829	14,641	3,193
271 Auditor General	0	0	0	28,954	0	0	0
301-3 Risk Management	0	0	0	81,691	3,301	17,081	10,642
431 Equal Opportunity &	2,465	0	0	23,438	472	2,440	0
371 Grants Administration	4,206	0	0	62,043	1,729	8,948	9,577
101 MAYOR	0	0	0	10,341	3,143	16,268	0
111-5 COMMISSIONERS	761	0	0	295,741	11,946	61,819	178,776
152 CODE COMPLIANCE	19,674	0	0	632,156	11,002	56,938	0
181-9 FIRE-RESCUE	30,655	0	50,863	627,675	141,620	732,879	13,834
190-1 POLICE	7,251	0	151,993	3,952,527	263,116	1,361,651	31,925
201-9 PUBLIC WORKS	27,441	0	104,339	1,237,081	25,149	130,145	0
211-3 SOLID WASTE	0	0	0	403,973	35,208	182,203	1,065
221 DEPT OF REAL ESTATE	12,897	0	0	876,194	7,859	40,670	17,027
242 GSA PROPERTY MNGT	0	0	0	0	5,973	30,909	0
245 GSA	0	0	0	0	1,258	6,507	0
281-4 BUILDING	58,814	0	74,741	970,638	28,292	146,413	2,128
291-8 PARKS &	15,461	0	0	199,574	146,336	757,282	5,321
342 ZONING	12,856	0	0	896,531	4,716	24,402	4,256
351-5 PLANNING	21,239	0	0	518,065	7,230	37,416	71,299

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Detail Of Allocated Costs

Department	Building Depreciation	Equipment Depreciation	121 City Clerk	131 City Attorney	141 Civil Service Board	150 City Manager's	150.2 Agenda
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
381 COMMUNICATIONS	6,360	0	0	8,617	1,258	6,507	0
401 CIP	10,582	0	47,589	237,489	3,301	17,081	5,321
441 OFFICE OF RESILIENCY	0	0	0	16,201	943	4,880	59,593
450 HUMAN SERVICES	4,921	0	0	70,661	11,317	58,565	0
910 CD-COMMUNITY &	14,956	0	0	435,684	5,502	28,470	37,246
920 CRA - COMMUNITY	0	0	11,906	152,352	0	0	3,193
930 LIBERTY CITY	0	0	0	7,583	0	0	2,128
940 VIRGINIA KEY	0	0	0	58,942	0	0	1,065
950 CIVILIAN	0	0	0	38,260	943	4,880	1,065
960 PENSION	0	0	0	0	0	0	3,193
970 COMPONENT UNITS	0	0	0	529,440	0	0	10,642
980 ND - NON	1,253	0	0	0	2,044	10,574	0
999 OTHER	0	0	2,898,754	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	2,529	12,977	7,813	3,099	13,881	0	0
131 City Attorney	13,796	20,322	3,234	5,113	75,716	13,429	0
141 Civil Service Board	1,150	2,544	1,111	982	6,310	0	0
150 City Manager's Office	4,599	14,475	4,880	4,427	25,239	26,859	0
150.2 Agenda Coordination	690	1,382	751	642	3,786	0	0
160 Finance - Director's Office	(4,104,809)	10,870	1,816	2,866	12,619	13,429	0
161 Finance - General	1,303,352	(6,046,302)	1,623	7,487	34,072	0	0
162 Finance - Treasury	1,333,879	247,009	(6,993,922)	32,600	36,596	0	0
163 Finance - Financial	130,291	999	683	(545,925)	2,523	0	0
171-4 Human Resources	10,597	18,599	3,957	11,252	(6,775,903)	0	0
231 Management and Budget	5,434	8,645	2,178	5,907	27,361	(5,413,757)	0
241 GSA - Administration	2,173	36,767	5,591	2,693	10,945	41,767	(22,859,768)
243 GSA - Miami Riverside	1,631	9,744	2,745	932	8,208	0	1,106,118
244 GSA - Graphics	1,359	5,960	1,636	808	6,840	0	921,765
246 GSA - Light Fleet	9,510	210,724	17,700	4,420	47,881	0	6,452,354
247 GSA - Heavy Fleet	8,695	74,175	14,168	3,060	43,777	0	5,899,295
251 Information Technology	19,291	43,114	6,707	11,288	97,130	0	0
261 Procurement	4,891	8,916	1,822	5,306	24,624	0	0
271 Auditor General	0	2,186	1,437	97	0	0	0
301-3 Risk Management	5,706	17,250	18,954	4,689	28,728	0	0
431 Equal Opportunity &	815	1,691	867	678	4,104	0	0
371 Grants Administration	2,988	18,993	0	1,934	15,048	0	0
101 MAYOR	5,434	17,291	4,099	2,842	27,361	0	0
111-5 COMMISSIONERS	20,650	78,388	23,094	6,956	103,970	0	0
152 CODE COMPLIANCE	19,020	33,288	24,239	8,117	95,762	0	0
181-9 FIRE-RESCUE	244,809	662,194	856,098	70,820	1,232,592	1,865,572	0
190-1 POLICE	454,837	1,350,164	595,451	99,906	2,290,073	2,742,670	0
201-9 PUBLIC WORKS	43,473	138,179	318,441	24,066	218,885	55,688	0
211-3 SOLID WASTE	60,863	141,435	708,034	19,861	306,438	167,066	0
221 DEPT OF REAL ESTATE	13,586	368,513	492,616	35,958	68,403	83,533	0
242 GSA PROPERTY MNGT	10,325	29,575	5,866	3,714	51,985	0	7,005,413
245 GSA	2,173	9,788	2,704	1,015	10,945	0	1,474,823
281-4 BUILDING	48,908	148,732	863,463	23,621	246,246	69,611	0
291-8 PARKS &	252,960	712,934	1,240,480	88,616	1,273,633	139,222	0
342 ZONING	8,151	10,792	176,257	3,216	41,041	0	0
351-5 PLANNING	12,498	84,146	159,702	13,475	62,930	0	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
381 COMMUNICATIONS	2,173	9,413	0	1,810	10,945	13,922	0
401 CIP	5,706	163,519	9,604	5,550	28,728	153,144	0
441 OFFICE OF RESILIENCY	1,631	14,247	1,322	1,573	8,208	0	0
450 HUMAN SERVICES	19,563	53,711	30,050	9,021	98,498	0	0
910 CD-COMMUNITY &	9,510	861,919	39,233	10,561	47,881	27,845	0
920 CRA - COMMUNITY	0	53,078	17,313	1,158	0	0	0
930 LIBERTY CITY	0	3,350	1,502	101	0	0	0
940 VIRGINIA KEY	0	30,409	30,114	1,913	0	0	0
950 CIVILIAN	1,631	7,206	3,165	469	8,208	0	0
960 PENSION	0	0	0	0	0	0	0
970 COMPONENT UNITS	0	2,499	1,306	92	0	0	0
980 ND - NON	3,532	39,457	16,057	1,212	17,783	0	0
999 OTHER	0	254,733	1,274,039	2	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Detail Of Allocated Costs

Department	243 GSA - Miami	244 GSA - Graphics	246 GSA - Light Fleet	247 GSA - Heavy Fleet	251 Information	261 Procurement	271 Auditor General
	15.5	16.5	17.5	18.5	19.5	20.5	21.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	(161)	(495)	0	0	55,759	14,554	1,870
131 City Attorney	182,208	(543)	2,246	0	421,071	7,598	11,519
141 Civil Service Board	18,098	0	0	0	9,309	674	597
150 City Manager's Office	60,043	(127)	2,711	0	98,108	74,343	3,272
150.2 Agenda Coordination	0	(3,570)	0	0	10,148	2,360	384
160 Finance - Director's Office	259,803	(3,636)	0	0	26,116	28,604	1,678
161 Finance - General	0	(53)	0	0	154,787	3,372	3,789
162 Finance - Treasury	(230)	(76)	0	0	117,757	19,896	3,869
163 Finance - Financial	0	0	0	0	0	0	379
171-4 Human Resources	143,723	(293)	0	0	197,049	29,872	5,573
231 Management and Budget	40,978	(602)	0	0	91,237	17,341	3,440
241 GSA - Administration	9,143	(155)	593,858	1,477,070	218,785	64,712	1,363
243 GSA - Miami Riverside	(3,382,537)	0	0	0	0	24,279	695
244 GSA - Graphics	0	(1,827,062)	0	0	0	10,454	685
246 GSA - Light Fleet	0	262	(20,159,933)	0	0	54,628	3,931
247 GSA - Heavy Fleet	0	0	0	(18,232,997)	0	90,710	3,738
251 Information Technology	213,907	43	20,564	0	(16,900,237)	64,357	13,391
261 Procurement	46,868	971	2,108	0	97,763	(3,783,435)	2,978
271 Auditor General	0	52	0	0	65,952	8,868	(1,670,450)
301-3 Risk Management	306	641	422	0	134,163	20,677	3,186
431 Equal Opportunity &	17,021	0	0	0	15,690	1,403	585
371 Grants Administration	29,036	87	0	0	69,743	11,100	1,919
101 MAYOR	1	1,160	13,601	0	72,291	71,894	5,102
111-5 COMMISSIONERS	5,353	25,840	99,046	0	425,851	239,498	15,572
152 CODE COMPLIANCE	140,120	1,109	347,148	0	308,179	20,102	17,886
181-9 FIRE-RESCUE	211,756	10,661	694,576	25,287	1,332,920	656,046	399,777
190-1 POLICE	52,342	8,886	3,496,607	52,366	6,928,638	482,165	589,766
201-9 PUBLIC WORKS	189,490	960	0	2,696,657	652,446	78,683	108,394
211-3 SOLID WASTE	6,126	4,265	7,265,218	6,655,548	367,463	94,561	74,410
221 DEPT OF REAL ESTATE	89,149	1,007	15,241	10,549	186,663	264,958	36,434
242 GSA PROPERTY MNGT	0	261	0	0	0	106,950	9,650
245 GSA	0	4	0	0	0	21,740	2,608
281-4 BUILDING	413,848	3,405	222,208	0	1,458,667	94,424	62,156
291-8 PARKS &	106,805	5,542	732,645	371,963	903,378	663,430	94,551
342 ZONING	88,862	191	0	0	197,501	19,611	9,200
351-5 PLANNING	157,663	4,109	3,766	0	523,951	26,465	11,722

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Detail Of Allocated Costs

Department	243 GSA - Miami	244 GSA - Graphics	246 GSA - Light Fleet	247 GSA - Heavy Fleet	251 Information	261 Procurement	271 Auditor General
	15.5	16.5	17.5	18.5	19.5	20.5	21.5
381 COMMUNICATIONS	43,911	89	19,355	0	41,476	21,926	2,645
401 CIP	73,169	785	9,859	0	226,800	20,759	4,037
441 OFFICE OF RESILIENCY	0	630	403,496	0	0	7,363	1,735
450 HUMAN SERVICES	33,971	1,122	91,259	0	265,741	96,930	18,494
910 CD-COMMUNITY &	103,750	288	1,663	0	178,694	26,974	12,999
920 CRA - COMMUNITY	0	2	5,510	0	132,905	25,234	66,045
930 LIBERTY CITY	0	5	0	0	20,112	4,208	1,536
940 VIRGINIA KEY	0	0	0	0	69,195	113,393	2,417
950 CIVILIAN	5	99	0	0	15,646	40,555	0
960 PENSION	1,082	0	0	0	0	0	0
970 COMPONENT UNITS	0	1,147	1,785	3,955	52,822	8,764	0
980 ND - NON	8,654	0	0	0	8,042	27,000	54,473
999 OTHER	0	0	0	0	747,419	0	0
Direct Billings	635,737	1,762,989	6,115,041	6,939,602	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Detail Of Allocated Costs

Department	301-3 Risk Management 22.5	431 Equal Opportunity & 23.5	371 Grants 24.5	Total Plan Allocated
Building Depreciation	0	0	0	0
Equipment Depreciation	0	0	0	0
121 City Clerk	8,390	1,545	0	0
131 City Attorney	45,838	8,427	0	0
141 Civil Service Board	3,813	702	0	0
150 City Manager's Office	15,328	2,809	0	0
150.2 Agenda Coordination	2,288	421	0	0
160 Finance - Director's Office	8,070	1,405	0	0
161 Finance - General	20,594	3,792	0	0
162 Finance - Treasury	22,120	4,073	0	0
163 Finance - Financial	1,526	281	0	0
171-4 Human Resources	30,210	5,478	0	0
231 Management and Budget	15,255	2,809	0	0
241 GSA - Administration	39,778	1,124	0	0
243 GSA - Miami Riverside	4,577	843	0	0
244 GSA - Graphics	3,813	702	0	0
246 GSA - Light Fleet	30,583	4,916	0	0
247 GSA - Heavy Fleet	25,032	4,495	0	0
251 Information Technology	54,376	9,972	0	0
261 Procurement	13,767	2,528	0	0
271 Auditor General	0	0	0	0
301-3 Risk Management	(5,284,427)	2,950	0	0
431 Equal Opportunity &	2,322	(714,218)	0	0
371 Grants Administration	8,514	1,573	(2,374,101)	0
101 MAYOR	15,667	2,860	0	269,355
111-5 COMMISSIONERS	60,317	10,869	0	1,664,447
152 CODE COMPLIANCE	58,187	10,010	0	1,802,937
181-9 FIRE-RESCUE	911,911	128,844	111,955	11,013,344
190-1 POLICE	2,308,052	239,384	241,134	27,700,904
201-9 PUBLIC WORKS	144,269	22,880	0	6,216,666
211-3 SOLID WASTE	263,936	32,032	8,611	16,798,316
221 DEPT OF REAL ESTATE	39,370	7,150	25,835	2,693,612
242 GSA PROPERTY MNGT	29,860	5,434	0	7,295,915
245 GSA	6,192	1,144	0	1,540,901
281-4 BUILDING	146,613	25,740	0	5,108,668
291-8 PARKS &	757,021	133,135	8,611	8,608,900
342 ZONING	23,511	4,290	0	1,525,384
351-5 PLANNING	35,679	6,578	0	1,757,933

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Detail Of Allocated Costs

Department	301-3 Risk Management 22.5	431 Equal Opportunity & 23.5	371 Grants 24.5	Total Plan Allocated
381 COMMUNICATIONS	6,527	1,144	0	198,078
401 CIP	16,552	3,003	86,119	1,128,697
441 OFFICE OF RESILIENCY	4,644	858	8,611	535,935
450 HUMAN SERVICES	56,624	10,296	0	930,744
910 CD-COMMUNITY &	27,333	5,005	387,541	2,263,054
920 CRA - COMMUNITY	112	0	0	468,808
930 LIBERTY CITY	0	0	0	40,525
940 VIRGINIA KEY	0	0	0	307,448
950 CIVILIAN	4,644	858	0	127,634
960 PENSION	0	0	0	4,275
970 COMPONENT UNITS	112	0	0	612,564
980 ND - NON	10,063	1,859	0	202,003
999 OTHER	1,037	0	1,495,684	6,671,668
Direct Billings	0	0	0	15,453,369
Unallocated	0	0	0	0
Total	0	0	0	122,942,084

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule E - Summary of Allocation Basis

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

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
251 Information Technology		
19.4.1 IT System Operations	Number of Computers and Aircards	Information Technology Department Records
19.4.2 Telecommunications	Number of Phones by Department	Information Technology Department - Oracle Report
19.4.3 Customer Service	Number of Workorders Issued	Information Technology Department Records
261 Procurement		
20.4.1 Purchasing	Number of Purchase Orders	Procurement Department
20.4.2 P-Card & Surplus	Number of P-Card Transactions & Surplus Property t	Procurement Department
271 Auditor General		
21.4.1 Internal Audits	Expenditures Excluding Disallowed Charges	Finance Department - Oracle FY20Trial Balance
301-3 Risk Management		
22.4.1 Workers' Compensation	Total Worker Compensation Expenditures by Departme	Risk Management - Worker Compensation Expense Repo
22.4.2 Group Insurance	Number of Employees by Department	Human Resources - Employee Roster
22.4.3 Auto Insurance	Number of Insured Vehicles by Deptartment	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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	269,355	0	0	269,355	1,671,578	16.1138 %
111-5 COMMISSIONERS	1,664,447	0	0	1,664,447	5,118,786	32.5164 %
152 CODE COMPLIANCE	1,802,937	0	0	1,802,937	5,998,786	30.0550 %
181-9 FIRE-RESCUE	11,013,344	0	0	11,013,344	137,607,629	8.0034 %
190-1 POLICE	27,700,904	0	0	27,700,904	191,459,980	14.4682 %
201-9 PUBLIC WORKS	6,216,666	0	0	6,216,666	12,171,837	51.0742 %
211-3 SOLID WASTE	16,798,316	0	0	16,798,316	15,772,730	106.5023 %
221 DEPT OF REAL	2,693,612	0	0	2,693,612	3,549,609	75.8848 %
242 GSA PROPERTY	7,295,915	0	0	7,295,915	3,124,812	233.4833 %
245 GSA	1,540,901	0	0	1,540,901	776,449	198.4549 %
281-4 BUILDING	5,108,668	0	0	5,108,668	16,379,862	31.1887 %
291-8 PARKS &	8,608,900	0	0	8,608,900	29,845,421	28.8450 %
342 ZONING	1,525,384	0	0	1,525,384	3,019,820	50.5124 %
351-5 PLANNING	1,757,933	0	0	1,757,933	3,810,686	46.1317 %
381 COMMUNICATIONS	198,078	0	0	198,078	848,953	23.3320 %
401 CIP	1,128,697	0	0	1,128,697	666,177	169.4290 %
441 OFFICE OF	535,935	0	0	535,935	613,411	87.3696 %
450 HUMAN SERVICES	930,744	0	0	930,744	3,956,315	23.5255 %
910 CD-COMMUNITY &	2,263,054	0	0	2,263,054	3,864,527	58.5597 %
920 CRA - COMMUNITY	468,808	0	0	468,808	2,599,122	18.0372 %
930 LIBERTY CITY	40,525	0	0	40,525	776,598	5.2183 %
940 VIRGINIA KEY	307,448	0	0	307,448	814,354	37.7536 %
950 CIVILIAN	127,634	0	0	127,634	590,969	21.5974 %
980 ND - NON	202,003	0	0	202,003	18,647,996	1.0832 %
Composite Rate	100,200,208	0	0	100,200,208	463,686,407	21.6094 %

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 the 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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

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

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	7.1257	29,824		29,824		29,824
141 Civil Service Board	1,144	0.7079	2,963		2,963		2,963
150 City Manager's Office	3,795	2.3482	9,828		9,828		9,828
160 Finance - Director's Office	16,454	10.1812	42,612		42,612		42,612
171-4 Human Resources	9,084	5.6209	23,525		23,525		23,525
231 Management and Budget	2,590	1.6026	6,707		6,707		6,707
241 GSA - Administration	578	0.3576	1,497		1,497		1,497
243 GSA - Miami Riverside Center	4,640	2.8711	12,016		12,016		12,016
251 Information Technology	11,964	7.4029	30,984		30,984		30,984
261 Procurement	2,621	1.6218	6,788		6,788		6,788
431 Equal Opportunity & Diversity	952	0.5891	2,465		2,465		2,465
371 Grants Administration	1,624	1.0049	4,206		4,206		4,206
111-5 COMMISSIONERS	294	0.1819	761		761		761
152 CODE COMPLIANCE	7,597	4.7008	19,674		19,674		19,674
181-9 FIRE-RESCUE	11,837	7.3243	30,655		30,655		30,655
190-1 POLICE	2,800	1.7325	7,251		7,251		7,251
201-9 PUBLIC WORKS	10,596	6.5564	27,441		27,441		27,441
221 DEPT OF REAL ESTATE & ASSET	4,980	3.0815	12,897		12,897		12,897
281-4 BUILDING	22,710	14.0520	58,814		58,814		58,814
291-8 PARKS & RECREATION	5,970	3.6940	15,461		15,461		15,461
342 ZONING	4,964	3.0716	12,856		12,856		12,856
351-5 PLANNING	8,201	5.0745	21,239		21,239		21,239
381 COMMUNICATIONS	2,456	1.5197	6,360		6,360		6,360
401 CIP	4,086	2.5283	10,582		10,582		10,582
450 HUMAN SERVICES	1,900	1.1757	4,921		4,921		4,921
910 CD-COMMUNITY & ECONOMIC	5,775	3.5734	14,956		14,956		14,956
980 ND - NON DEPARTMENTAL	484	0.2995	1,253		1,253		1,253
SubTotal	161,612	100.0000	418,536		418,536		418,536

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Miami Riverside Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	161,612	100.0000	418,536		418,536		418,536

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Miami Riverside Center
131 City Attorney	29,824	29,824
141 Civil Service Board	2,963	2,963
150 City Manager's Office	9,828	9,828
160 Finance - Director's Office	42,612	42,612
171-4 Human Resources	23,525	23,525
231 Management and Budget	6,707	6,707
241 GSA - Administration	1,497	1,497
243 GSA - Miami Riverside	12,016	12,016
251 Information Technology	30,984	30,984
261 Procurement	6,788	6,788
431 Equal Opportunity &	2,465	2,465
371 Grants Administration	4,206	4,206
111-5 COMMISSIONERS	761	761
152 CODE COMPLIANCE	19,674	19,674
181-9 FIRE-RESCUE	30,655	30,655
190-1 POLICE	7,251	7,251
201-9 PUBLIC WORKS	27,441	27,441
221 DEPT OF REAL ESTATE	12,897	12,897
281-4 BUILDING	58,814	58,814
291-8 PARKS &	15,461	15,461
342 ZONING	12,856	12,856
351-5 PLANNING	21,239	21,239
381 COMMUNICATIONS	6,360	6,360
401 CIP	10,582	10,582
450 HUMAN SERVICES	4,921	4,921
910 CD-COMMUNITY &	14,956	14,956
980 ND - NON	1,253	1,253
Direct Billed	0	0
Total	418,536	418,536

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

EQUIPMENT DEPRECIATION

In compliance with GASB 34, the City calculates depreciation of 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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,326,042			7,326,042
Total Allocated Additions:			0	0
Total To Be Allocated:	7,326,042	0		7,326,042

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	General & Admin	Equipment Depreciation
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Other Expense & Cost			
Equipment Depreciation	7,326,042	0	7,326,042
Departmental Totals			
Total Expenditures	7,326,042	0	7,326,042
Deductions			
Total Deductions	0	0	0
Functional Cost	7,326,042	0	7,326,042
Allocation Step 1			
1st Allocation	7,326,042	0	7,326,042
Allocation Step 2			
2nd Allocation	0	0	0
Total For 00020 Equipment Depreciation			
Total Allocated	7,326,042	0	7,326,042

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	1,187	0.0162	1,187		1,187		1,187
131 City Attorney	125	0.0017	125		125		125
150 City Manager's Office	27	0.0004	27		27		27
161 Finance - General Accounting	2,200	0.0300	2,200		2,200		2,200
162 Finance - Treasury Management	1,174	0.0160	1,174		1,174		1,174
171-4 Human Resources	15,480	0.2113	15,480		15,480		15,480
241 GSA - Administration	1,349,314	18.4180	1,349,314		1,349,314		1,349,314
243 GSA - Miami Riverside Center	4,108	0.0561	4,108		4,108		4,108
244 GSA - Graphics	9,438	0.1288	9,438		9,438		9,438
246 GSA - Light Fleet	5,136,357	70.1110	5,136,357		5,136,357		5,136,357
247 GSA - Heavy Fleet	690,393	9.4238	690,393		690,393		690,393
251 Information Technology	114,818	1.5673	114,818		114,818		114,818
261 Procurement	1,421	0.0194	1,421		1,421		1,421
SubTotal	7,326,042	100.0000	7,326,042		7,326,042		7,326,042
Total	7,326,042	100.0000	7,326,042		7,326,042		7,326,042

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equipment Depreciation
121 City Clerk	1,187	1,187
131 City Attorney	125	125
150 City Manager's Office	27	27
161 Finance - General	2,200	2,200
162 Finance - Treasury	1,174	1,174
171-4 Human Resources	15,480	15,480
241 GSA - Administration	1,349,314	1,349,314
243 GSA - Miami Riverside	4,108	4,108
244 GSA - Graphics	9,438	9,438
246 GSA - Light Fleet	5,136,357	5,136,357
247 GSA - Heavy Fleet	690,393	690,393
251 Information Technology	114,818	114,818
261 Procurement	1,421	1,421
Direct Billed	0	0
Total	7,326,042	7,326,042

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NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 121 City Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,104,261			3,104,261
Depreciation	0			
Machinery and Equipment	0			
Total Deductions:	0			0
Equipment Depreciation	1,187		1,187	
121 City Clerk		489,863	489,863	
131 City Attorney		44,047	44,047	
141 Civil Service Board		1,584	1,584	
150 City Manager's Office		7,846	7,846	
150.2 Agenda Coordination		94,456	94,456	
160 Finance - Director's Office		2,529	2,529	
161 Finance - General Accounting		12,977	12,977	
162 Finance - Treasury Management		7,813	7,813	
163 Finance - Financial System Services		3,099	3,099	
171-4 Human Resources		13,881	13,881	
243 GSA - Miami Riverside Center		(161)	(161)	
244 GSA - Graphics		(495)	(495)	
251 Information Technology		55,759	55,759	
261 Procurement		14,554	14,554	
271 Auditor General		1,870	1,870	
301-3 Risk Management		8,390	8,390	
431 Equal Opportunity & Diversity		1,545	1,545	
Total Allocated Additions:	1,187	759,557	760,744	760,744
Total To Be Allocated:	3,105,448	759,557		3,865,005

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 121 City Clerk

	Total	General & Admin	Records Management	General Government
Wages & Benefits				
Salaries & Wages	1,338,537	481,873	214,166	642,498
Fringe Benefits	132,219	47,599	21,155	63,465
Other Expense & Cost				
Retirement Contribution	426,000	153,360	68,160	204,480
Life and Health Insurance	264,000	95,040	42,240	126,720
Workers' Compensation	33,000	11,880	5,280	15,840
Professional Service	573,883	206,598	91,821	275,464
Travel and Per Diem	29	10	5	14
Postage	5,037	1,813	806	2,418
Rentals and Leases	1,565	563	250	752
Repair and Maintenance	97,030	34,931	15,525	46,574
Printing and Graphics	451	162	72	217
Advertising and Relations	213,324	76,797	34,132	102,395
Office Supplies & Minor Equipment	7,823	2,816	1,252	3,755
Other Current Charges	0	0	0	0
Publications, Subscriptions, & Membershi	11,363	4,091	1,818	5,454
*Depreciation	0	0	0	0
*Machinery and Equipment	0	0	0	0
Departmental Totals				
Total Expenditures	3,104,261	1,117,533	496,682	1,490,046
Deductions				
Total Deductions	0	0	0	0
Functional Cost	3,104,261	1,117,533	496,682	1,490,046
Allocation Step 1				
Inbound- All Others	1,187	427	190	570
Reallocate Admin Costs		(1,117,960)	279,490	838,470
1st Allocation	3,105,448	0	776,362	2,329,086
Allocation Step 2				
Inbound- All Others	759,557	273,441	121,529	364,587
Reallocate Admin Costs		(273,441)	68,360	205,081
2nd Allocation	759,557	0	189,889	569,668

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 121 City Clerk

	Total	General & Admin	Records Management	General Government
Total For 00030 121 City Clerk				
Total Allocated	3,865,005	0	966,251	2,898,754

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	24,630	63.0973	489,863		489,863		489,863
131 City Attorney	821	2.1032	16,329		16,329	10,823	27,152
251 Information Technology	236	0.6046	4,694		4,694	3,111	7,805
181-9 FIRE-RESCUE	1,538	3.9401	30,589		30,589	20,274	50,863
190-1 POLICE	4,596	11.7740	91,409		91,409	60,584	151,993
201-9 PUBLIC WORKS	3,155	8.0825	62,749		62,749	41,590	104,339
281-4 BUILDING	2,260	5.7897	44,949		44,949	29,792	74,741
401 CIP	1,439	3.6864	28,620		28,620	18,969	47,589
920 CRA - COMMUNITY	360	0.9222	7,160		7,160	4,746	11,906
SubTotal	39,035	100.0000	776,362		776,362	189,889	966,251
Total	39,035	100.0000	776,362		776,362	189,889	966,251

Allocation Basis: Cubic Feet of Storage by Dept
Allocation Source: City Clerk Records

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	2,329,086		2,329,086	569,668	2,898,754
SubTotal	100	100.0000	2,329,086		2,329,086	569,668	2,898,754
Total	100	100.0000	2,329,086		2,329,086	569,668	2,898,754

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 121 City Clerk

Receiving Department	Total	Records Management	General Government
121 City Clerk	489,863	489,863	0
131 City Attorney	27,152	27,152	0
251 Information Technology	7,805	7,805	0
181-9 FIRE-RESCUE	50,863	50,863	0
190-1 POLICE	151,993	151,993	0
201-9 PUBLIC WORKS	104,339	104,339	0
281-4 BUILDING	74,741	74,741	0
401 CIP	47,589	47,589	0
920 CRA - COMMUNITY	11,906	11,906	0
999 OTHER	2,898,754	0	2,898,754
Direct Billed	0	0	0
Total	3,865,005	966,251	2,898,754

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CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 contracts, 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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 131 City Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,590,608			13,590,608
Major Machinery and Equipment	0			
Depreciation	0			
Capital Outlay	0			
Total Deductions:	0			0
Building Depreciation	29,824		29,824	
Equipment Depreciation	125		125	
121 City Clerk	16,329	10,823	27,152	
131 City Attorney		3,061,536	3,061,536	
141 Civil Service Board		8,638	8,638	
150 City Manager's Office		42,795	42,795	
150.2 Agenda Coordination		39,357	39,357	
160 Finance - Director's Office		13,796	13,796	
161 Finance - General Accounting		20,322	20,322	
162 Finance - Treasury Management		3,234	3,234	
163 Finance - Financial System Services		5,113	5,113	
171-4 Human Resources		75,716	75,716	
231 Management and Budget		13,429	13,429	
243 GSA - Miami Riverside Center		182,208	182,208	
244 GSA - Graphics		(543)	(543)	
246 GSA - Light Fleet		2,246	2,246	
251 Information Technology		421,071	421,071	
261 Procurement		7,598	7,598	
271 Auditor General		11,519	11,519	
301-3 Risk Management		45,838	45,838	
431 Equal Opportunity & Diversity		8,427	8,427	
Total Allocated Additions:	46,278	3,973,123	4,019,401	4,019,401
Total To Be Allocated:	13,636,886	3,973,123		17,610,009

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 131 City Attorney

	Total	General & Admin	Legal Services
Wages & Benefits			
Salaries & Wages	8,630,669	0	8,630,669
Fringe Benefits	715,521	0	715,521
Other Expense & Cost			
Retirement Contribution	2,177,000	0	2,177,000
Life and Health Insurance	1,396,000	0	1,396,000
Workers' Compensation	129,000	0	129,000
Professional Service	9,064	0	9,064
Travel and Per Diem	14,445	0	14,445
Communications & Relations	0	0	0
Postage	2,010	0	2,010
Rentals and Leases	10,535	0	10,535
Repair and Maintenance	300,000	0	300,000
Advertising and Relations	0	0	0
Office Supplies & Minor Equipment	99,191	0	99,191
*Major Machinery and Equipment	0	0	0
Publications, Subscriptions, & Membershi	107,173	0	107,173
*Depreciation	0	0	0
*Capital Outlay	0	0	0
Other Current Charges	0	0	0
Departmental Totals			
Total Expenditures	13,590,608	0	13,590,608
Deductions			
Total Deductions	0	0	0
Functional Cost	13,590,608	0	13,590,608
Allocation Step 1			
Inbound- All Others	46,278	46,278	0
Reallocate Admin Costs		(46,278)	46,278
1st Allocation	13,636,886	0	13,636,886

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 131 City Attorney

	Total	General & Admin	Legal Services
Allocation Step 2			
Inbound- All Others	3,973,123	3,973,123	0
Reallocate Admin Costs		(3,973,123)	3,973,123
2nd Allocation	3,973,123	0	3,973,123
Total For 00040 131 City Attorney			
Total Allocated	17,610,009	0	17,610,009

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	176	0.3230	44,047		44,047		44,047
131 City Attorney	12,233	22.4503	3,061,536		3,061,536		3,061,536
141 Civil Service Board	165	0.3028	41,294		41,294	15,579	56,873
150 City Manager's Office	1,003	1.8407	251,019		251,019	94,702	345,721
150.2 Agenda Coordination	782	1.4352	195,710		195,710	73,835	269,545
160 Finance - Director's Office	2,666	4.8927	667,216		667,216	251,719	918,935
171-4 Human Resources	388	0.7121	97,104		97,104	36,634	133,738
231 Management and Budget	75	0.1376	18,770		18,770	7,081	25,851
241 GSA - Administration	307	0.5634	76,832		76,832	28,986	105,818
251 Information Technology	62	0.1138	15,517		15,517	5,854	21,371
261 Procurement	739	1.3562	184,948		184,948	69,775	254,723
271 Auditor General	84	0.1542	21,023		21,023	7,931	28,954
301-3 Risk Management	237	0.4350	59,314		59,314	22,377	81,691
431 Equal Opportunity & Diversity	68	0.1248	17,018		17,018	6,420	23,438
371 Grants Administration	180	0.3303	45,048		45,048	16,995	62,043
101 MAYOR	30	0.0551	7,508		7,508	2,833	10,341
111-5 COMMISSIONERS	858	1.5746	214,730		214,730	81,011	295,741
152 CODE COMPLIANCE	1,834	3.3658	458,993		458,993	173,163	632,156
181-9 FIRE-RESCUE	1,821	3.3420	455,739		455,739	171,936	627,675
190-1 POLICE	11,467	21.0446	2,869,830		2,869,830	1,082,697	3,952,527
201-9 PUBLIC WORKS	3,589	6.5867	898,214		898,214	338,867	1,237,081
211-3 SOLID WASTE	1,172	2.1509	293,315		293,315	110,658	403,973
221 DEPT OF REAL ESTATE & ASSET	2,542	4.6652	636,183		636,183	240,011	876,194
281-4 BUILDING	2,816	5.1680	704,756		704,756	265,882	970,638
291-8 PARKS & RECREATION	579	1.0626	144,906		144,906	54,668	199,574
342 ZONING	2,601	4.7734	650,949		650,949	245,582	896,531
351-5 PLANNING	1,503	2.7584	376,154		376,154	141,911	518,065
381 COMMUNICATIONS	25	0.0459	6,257		6,257	2,360	8,617

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
401 CIP	689	1.2645	172,435		172,435	65,054	237,489
441 OFFICE OF RESILIENCY AND	47	0.0863	11,763		11,763	4,438	16,201
450 HUMAN SERVICES	205	0.3762	51,305		51,305	19,356	70,661
910 CD-COMMUNITY & ECONOMIC	1,264	2.3197	316,339		316,339	119,345	435,684
920 CRA - COMMUNITY	442	0.8112	110,619		110,619	41,733	152,352
930 LIBERTY CITY	22	0.0404	5,506		5,506	2,077	7,583
940 VIRGINIA KEY	171	0.3138	42,796		42,796	16,146	58,942
950 CIVILIAN INVESTIGATIVE PANEL	111	0.2037	27,780		27,780	10,480	38,260
970 COMPONENT UNITS	1,536	2.8189	384,413		384,413	145,027	529,440
SubTotal	54,489	100.0000	13,636,886		13,636,886	3,973,123	17,610,009
Total	54,489	100.0000	13,636,886		13,636,886	3,973,123	17,610,009

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 131 City Attorney

Receiving Department	Total	Legal Services
121 City Clerk	44,047	44,047
131 City Attorney	3,061,536	3,061,536
141 Civil Service Board	56,873	56,873
150 City Manager's Office	345,721	345,721
150.2 Agenda Coordination	269,545	269,545
160 Finance - Director's Office	918,935	918,935
171-4 Human Resources	133,738	133,738
231 Management and Budget	25,851	25,851
241 GSA - Administration	105,818	105,818
251 Information Technology	21,371	21,371
261 Procurement	254,723	254,723
271 Auditor General	28,954	28,954
301-3 Risk Management	81,691	81,691
431 Equal Opportunity &	23,438	23,438
371 Grants Administration	62,043	62,043
101 MAYOR	10,341	10,341
111-5 COMMISSIONERS	295,741	295,741
152 CODE COMPLIANCE	632,156	632,156
181-9 FIRE-RESCUE	627,675	627,675
190-1 POLICE	3,952,527	3,952,527
201-9 PUBLIC WORKS	1,237,081	1,237,081
211-3 SOLID WASTE	403,973	403,973
221 DEPT OF REAL ESTATE	876,194	876,194
281-4 BUILDING	970,638	970,638
291-8 PARKS &	199,574	199,574
342 ZONING	896,531	896,531
351-5 PLANNING	518,065	518,065
381 COMMUNICATIONS	8,617	8,617
401 CIP	237,489	237,489
441 OFFICE OF RESILIENCY	16,201	16,201
450 HUMAN SERVICES	70,661	70,661
910 CD-COMMUNITY &	435,684	435,684
920 CRA - COMMUNITY	152,352	152,352
930 LIBERTY CITY	7,583	7,583
940 VIRGINIA KEY	58,942	58,942
950 CIVILIAN	38,260	38,260

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 131 City Attorney

Receiving Department	Total	Legal Services
970 COMPONENT UNITS	529,440	529,440
Direct Billed	0	0
Total	17,610,009	17,610,009

CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 meet with and guides employees and residents in the civil service process, conduct research and prepare 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 an 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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 141 Civil Service Board

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	676,273			676,273
Building Depreciation	2,963		2,963	
131 City Attorney	41,294	15,579	56,873	
141 Civil Service Board		720	720	
150 City Manager's Office		3,566	3,566	
160 Finance - Director's Office		1,150	1,150	
161 Finance - General Accounting		2,544	2,544	
162 Finance - Treasury Management		1,111	1,111	
163 Finance - Financial System Services		982	982	
171-4 Human Resources		6,310	6,310	
243 GSA - Miami Riverside Center		18,098	18,098	
251 Information Technology		9,309	9,309	
261 Procurement		674	674	
271 Auditor General		597	597	
301-3 Risk Management		3,813	3,813	
431 Equal Opportunity & Diversity		702	702	
Total Allocated Additions:	44,257	65,155	109,412	109,412
Total To Be Allocated:	720,530	65,155		785,685

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 141 Civil Service Board

	Total	General & Admin	Civil Service
Wages & Benefits			
Salaries	385,099	0	385,099
Fringe Benefits	34,320	0	34,320
Other Expense & Cost			
Retirement Contribution	131,000	0	131,000
Life and Health Insurance	77,000	0	77,000
Workers' Compensation	7,000	0	7,000
Professional Service	29,060	0	29,060
Communications and Related Services	0	0	0
Travel and Per Diem	610	0	610
Postage	83	0	83
Rentals and Leases	881	0	881
Repair and Maintenance	10,000	0	10,000
Printing and Graphics	192	0	192
Other Current Charge	36	0	36
Office Supplies & Minor Equipment	60	0	60
Publications, Subscriptions, & Membershi	932	0	932
Departmental Totals			
Total Expenditures	676,273	0	676,273
Deductions			
Total Deductions	0	0	0
Functional Cost	676,273	0	676,273
Allocation Step 1			
Inbound- All Others	44,257	44,257	0
Reallocate Admin Costs		(44,257)	44,257
1st Allocation	720,530	0	720,530
Allocation Step 2			
Inbound- All Others	65,155	65,155	0
Reallocate Admin Costs		(65,155)	65,155
2nd Allocation	65,155	0	65,155

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 141 Civil Service Board

	Total	General & Admin	Civil Service
Total For 00050 141 Civil Service Board			
Total Allocated	785,685	0	785,685

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.2198	1,584		1,584		1,584
131 City Attorney	60	1.1988	8,638		8,638		8,638
141 Civil Service Board	5	0.0999	720		720		720
150 City Manager's Office	20	0.3996	2,879		2,879	264	3,143
150.2 Agenda Coordination	3	0.0599	432		432	40	472
160 Finance - Director's Office	10	0.1998	1,440		1,440	132	1,572
161 Finance - General Accounting	27	0.5395	3,887		3,887	357	4,244
162 Finance - Treasury Management	29	0.5794	4,175		4,175	383	4,558
163 Finance - Financial System Services	2	0.0400	288		288	26	314
171-4 Human Resources	39	0.7792	5,615		5,615	516	6,131
231 Management and Budget	20	0.3996	2,879		2,879	264	3,143
241 GSA - Administration	8	0.1598	1,152		1,152	106	1,258
243 GSA - Miami Riverside Center	6	0.1199	864		864	79	943
244 GSA - Graphics	5	0.0999	720		720	66	786
246 GSA - Light Fleet	35	0.6993	5,039		5,039	463	5,502
247 GSA - Heavy Fleet	32	0.6394	4,607		4,607	423	5,030
251 Information Technology	71	1.4186	10,221		10,221	939	11,160
261 Procurement	18	0.3596	2,591		2,591	238	2,829
301-3 Risk Management	21	0.4196	3,023		3,023	278	3,301
431 Equal Opportunity & Diversity	3	0.0599	432		432	40	472
371 Grants Administration	11	0.2198	1,584		1,584	145	1,729
101 MAYOR	20	0.3996	2,879		2,879	264	3,143
111-5 COMMISSIONERS	76	1.5185	10,941		10,941	1,005	11,946
152 CODE COMPLIANCE	70	1.3986	10,077		10,077	925	11,002
181-9 FIRE-RESCUE	901	18.0020	129,710		129,710	11,910	141,620
190-1 POLICE	1,674	33.4466	240,989		240,989	22,127	263,116
201-9 PUBLIC WORKS	160	3.1968	23,034		23,034	2,115	25,149
211-3 SOLID WASTE	224	4.4755	32,247		32,247	2,961	35,208

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	7,198		7,198	661	7,859
242 GSA PROPERTY MNGT	38	0.7592	5,471		5,471	502	5,973
245 GSA COMMUNICATIONS SERVICES	8	0.1598	1,152		1,152	106	1,258
281-4 BUILDING	180	3.5964	25,913		25,913	2,379	28,292
291-8 PARKS & RECREATION	931	18.6014	134,029		134,029	12,307	146,336
342 ZONING	30	0.5994	4,319		4,319	397	4,716
351-5 PLANNING	46	0.9191	6,622		6,622	608	7,230
381 COMMUNICATIONS	8	0.1598	1,152		1,152	106	1,258
401 CIP	21	0.4196	3,023		3,023	278	3,301
441 OFFICE OF RESILIENCY AND	6	0.1199	864		864	79	943
450 HUMAN SERVICES	72	1.4386	10,365		10,365	952	11,317
910 CD-COMMUNITY & ECONOMIC	35	0.6993	5,039		5,039	463	5,502
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	864		864	79	943
980 ND - NON DEPARTMENTAL	13	0.2597	1,872		1,872	172	2,044
SubTotal	5,005	100.0000	720,530		720,530	65,155	785,685
Total	5,005	100.0000	720,530		720,530	65,155	785,685

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 141 Civil Service Board

Receiving Department	Total	Civil Service
121 City Clerk	1,584	1,584
131 City Attorney	8,638	8,638
141 Civil Service Board	720	720
150 City Manager's Office	3,143	3,143
150.2 Agenda Coordination	472	472
160 Finance - Director's Office	1,572	1,572
161 Finance - General	4,244	4,244
162 Finance - Treasury	4,558	4,558
163 Finance - Financial	314	314
171-4 Human Resources	6,131	6,131
231 Management and Budget	3,143	3,143
241 GSA - Administration	1,258	1,258
243 GSA - Miami Riverside	943	943
244 GSA - Graphics	786	786
246 GSA - Light Fleet	5,502	5,502
247 GSA - Heavy Fleet	5,030	5,030
251 Information Technology	11,160	11,160
261 Procurement	2,829	2,829
301-3 Risk Management	3,301	3,301
431 Equal Opportunity &	472	472
371 Grants Administration	1,729	1,729
101 MAYOR	3,143	3,143
111-5 COMMISSIONERS	11,946	11,946
152 CODE COMPLIANCE	11,002	11,002
181-9 FIRE-RESCUE	141,620	141,620
190-1 POLICE	263,116	263,116
201-9 PUBLIC WORKS	25,149	25,149
211-3 SOLID WASTE	35,208	35,208
221 DEPT OF REAL ESTATE	7,859	7,859
242 GSA PROPERTY MNGT	5,973	5,973
245 GSA	1,258	1,258
281-4 BUILDING	28,292	28,292
291-8 PARKS &	146,336	146,336
342 ZONING	4,716	4,716
351-5 PLANNING	7,230	7,230
381 COMMUNICATIONS	1,258	1,258

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 141 Civil Service Board

Receiving Department	Total	Civil Service
401 CIP	3,301	3,301
441 OFFICE OF RESILIENCY	943	943
450 HUMAN SERVICES	11,317	11,317
910 CD-COMMUNITY &	5,502	5,502
950 CIVILIAN	943	943
980 ND - NON	2,044	2,044
Direct Billed	0	0
Total	785,685	785,685

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 150 City Manager's Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,552,642			3,552,642
Major Machinery and Equipment	0			
Transfers and Others	(246,583)			
Depreciation	0			
Total Deductions:	(246,583)			(246,583)
Building Depreciation	9,828		9,828	
Equipment Depreciation	27		27	
131 City Attorney	251,019	94,702	345,721	
141 Civil Service Board	2,879	264	3,143	
150 City Manager's Office		14,265	14,265	
150.2 Agenda Coordination		45,479	45,479	
160 Finance - Director's Office		4,599	4,599	
161 Finance - General Accounting		14,475	14,475	
162 Finance - Treasury Management		4,880	4,880	
163 Finance - Financial System Services		4,427	4,427	
171-4 Human Resources		25,239	25,239	
231 Management and Budget		26,859	26,859	
243 GSA - Miami Riverside Center		60,043	60,043	
244 GSA - Graphics		(127)	(127)	
246 GSA - Light Fleet		2,711	2,711	
251 Information Technology		98,108	98,108	
261 Procurement		74,343	74,343	
271 Auditor General		3,272	3,272	
301-3 Risk Management		15,328	15,328	
431 Equal Opportunity & Diversity		2,809	2,809	
Total Allocated Additions:	263,753	491,676	755,429	755,429
Total To Be Allocated:	3,569,812	491,676		4,061,488

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office

	Total	General & Admin	Management & Leadership
Wages & Benefits			
Salaries	2,112,176	0	2,112,176
Fringe Benefits	194,692	0	194,692
Other Expense & Cost			
Retirement Contribution	412,000	0	412,000
Life and Health Insurance	232,000	0	232,000
Workers' Compensation	32,000	0	32,000
Professional Service	56,840	0	56,840
Communications and Related Services	20	0	20
Travel and Per Diem	44,116	0	44,116
Postage	493	0	493
Rentals and Leases	3,919	0	3,919
Insurance	21,000	0	21,000
Repair and Maintenance	76,000	0	76,000
Other Current Charge	19,585	0	19,585
Office Supplies & Minor Equipment	68,153	0	68,153
Other Materials & Supplies	6,951	0	6,951
Publications, Subscriptions, & Membershi	26,114	0	26,114
*Major Machinery and Equipment	0	0	0
*Transfers and Others	246,583	246,583	0
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	3,552,642	246,583	3,306,059
Deductions			
Total Deductions	(246,583)	(246,583)	0
Functional Cost	3,306,059	0	3,306,059
Allocation Step 1			
Inbound- All Others	263,753	263,753	0
Reallocate Admin Costs		(263,753)	263,753
1st Allocation	3,569,812	0	3,569,812

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office

	Total	General & Admin	Management & Leadership
Allocation Step 2			
Inbound- All Others	491,676	491,676	0
Reallocate Admin Costs		(491,676)	491,676
2nd Allocation	491,676	0	491,676
Total For 00060 150 City Manager's Office			
Total Allocated	4,061,488	0	4,061,488

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.2198	7,846		7,846		7,846
131 City Attorney	60	1.1988	42,795		42,795		42,795
141 Civil Service Board	5	0.0999	3,566		3,566		3,566
150 City Manager's Office	20	0.3996	14,265		14,265		14,265
150.2 Agenda Coordination	3	0.0599	2,140		2,140	300	2,440
160 Finance - Director's Office	10	0.1998	7,132		7,132	1,002	8,134
161 Finance - General Accounting	27	0.5395	19,258		19,258	2,704	21,962
162 Finance - Treasury Management	29	0.5794	20,684		20,684	2,905	23,589
163 Finance - Financial System Services	2	0.0400	1,426		1,426	200	1,626
171-4 Human Resources	39	0.7792	27,817		27,817	3,906	31,723
231 Management and Budget	20	0.3996	14,265		14,265	2,003	16,268
241 GSA - Administration	8	0.1598	5,706		5,706	801	6,507
243 GSA - Miami Riverside Center	6	0.1199	4,279		4,279	601	4,880
244 GSA - Graphics	5	0.0999	3,566		3,566	501	4,067
246 GSA - Light Fleet	35	0.6993	24,964		24,964	3,506	28,470
247 GSA - Heavy Fleet	32	0.6394	22,824		22,824	3,205	26,029
251 Information Technology	71	1.4186	50,641		50,641	7,111	57,752
261 Procurement	18	0.3596	12,838		12,838	1,803	14,641
301-3 Risk Management	21	0.4196	14,978		14,978	2,103	17,081
431 Equal Opportunity & Diversity	3	0.0599	2,140		2,140	300	2,440
371 Grants Administration	11	0.2198	7,846		7,846	1,102	8,948
101 MAYOR	20	0.3996	14,265		14,265	2,003	16,268
111-5 COMMISSIONERS	76	1.5185	54,207		54,207	7,612	61,819
152 CODE COMPLIANCE	70	1.3986	49,927		49,927	7,011	56,938
181-9 FIRE-RESCUE	901	18.0020	642,637		642,637	90,242	732,879
190-1 POLICE	1,674	33.4466	1,193,983		1,193,983	167,668	1,361,651
201-9 PUBLIC WORKS	160	3.1968	114,120		114,120	16,025	130,145
211-3 SOLID WASTE	224	4.4755	159,768		159,768	22,435	182,203

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	35,662		35,662	5,008	40,670
242 GSA PROPERTY MNGT	38	0.7592	27,103		27,103	3,806	30,909
245 GSA COMMUNICATIONS SERVICES	8	0.1598	5,706		5,706	801	6,507
281-4 BUILDING	180	3.5964	128,385		128,385	18,028	146,413
291-8 PARKS & RECREATION	931	18.6014	664,035		664,035	93,247	757,282
342 ZONING	30	0.5994	21,397		21,397	3,005	24,402
351-5 PLANNING	46	0.9191	32,809		32,809	4,607	37,416
381 COMMUNICATIONS	8	0.1598	5,706		5,706	801	6,507
401 CIP	21	0.4196	14,978		14,978	2,103	17,081
441 OFFICE OF RESILIENCY AND	6	0.1199	4,279		4,279	601	4,880
450 HUMAN SERVICES	72	1.4386	51,354		51,354	7,211	58,565
910 CD-COMMUNITY & ECONOMIC	35	0.6993	24,964		24,964	3,506	28,470
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	4,279		4,279	601	4,880
980 ND - NON DEPARTMENTAL	13	0.2597	9,272		9,272	1,302	10,574
SubTotal	5,005	100.0000	3,569,812		3,569,812	491,676	4,061,488
Total	5,005	100.0000	3,569,812		3,569,812	491,676	4,061,488

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 150 City Manager's Office

Receiving Department	Total	Management &
121 City Clerk	7,846	7,846
131 City Attorney	42,795	42,795
141 Civil Service Board	3,566	3,566
150 City Manager's Office	14,265	14,265
150.2 Agenda Coordination	2,440	2,440
160 Finance - Director's Office	8,134	8,134
161 Finance - General	21,962	21,962
162 Finance - Treasury	23,589	23,589
163 Finance - Financial	1,626	1,626
171-4 Human Resources	31,723	31,723
231 Management and Budget	16,268	16,268
241 GSA - Administration	6,507	6,507
243 GSA - Miami Riverside	4,880	4,880
244 GSA - Graphics	4,067	4,067
246 GSA - Light Fleet	28,470	28,470
247 GSA - Heavy Fleet	26,029	26,029
251 Information Technology	57,752	57,752
261 Procurement	14,641	14,641
301-3 Risk Management	17,081	17,081
431 Equal Opportunity &	2,440	2,440
371 Grants Administration	8,948	8,948
101 MAYOR	16,268	16,268
111-5 COMMISSIONERS	61,819	61,819
152 CODE COMPLIANCE	56,938	56,938
181-9 FIRE-RESCUE	732,879	732,879
190-1 POLICE	1,361,651	1,361,651
201-9 PUBLIC WORKS	130,145	130,145
211-3 SOLID WASTE	182,203	182,203
221 DEPT OF REAL ESTATE	40,670	40,670
242 GSA PROPERTY MNGT	30,909	30,909
245 GSA	6,507	6,507
281-4 BUILDING	146,413	146,413
291-8 PARKS &	757,282	757,282
342 ZONING	24,402	24,402
351-5 PLANNING	37,416	37,416
381 COMMUNICATIONS	6,507	6,507

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 150 City Manager's Office

Receiving Department	Total	Management &
401 CIP	17,081	17,081
441 OFFICE OF RESILIENCY	4,880	4,880
450 HUMAN SERVICES	58,565	58,565
910 CD-COMMUNITY &	28,470	28,470
950 CIVILIAN	4,880	4,880
980 ND - NON	10,574	10,574
Direct Billed	0	0
Total	4,061,488	4,061,488

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 150.2 Agenda Coordination

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	412,186			412,186
Depreciation	0			
Total Deductions:	0			0
131 City Attorney	195,710	73,835	269,545	
141 Civil Service Board	432	40	472	
150 City Manager's Office	2,140	300	2,440	
160 Finance - Director's Office		690	690	
161 Finance - General Accounting		1,382	1,382	
162 Finance - Treasury Management		751	751	
163 Finance - Financial System Services		642	642	
171-4 Human Resources		3,786	3,786	
244 GSA - Graphics		(3,570)	(3,570)	
251 Information Technology		10,148	10,148	
261 Procurement		2,360	2,360	
271 Auditor General		384	384	
301-3 Risk Management		2,288	2,288	
431 Equal Opportunity & Diversity		421	421	
Total Allocated Additions:	198,282	93,457	291,739	291,739
Total To Be Allocated:	610,468	93,457		703,925

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 150.2 Agenda Coordination

	Total	General & Admin	Agenda Operations
Wages & Benefits			
Salaries & Wages	247,992	0	247,992
Fringe Benefits	25,654	0	25,654
Other Expense & Cost			
Retirement Contribution	71,000	0	71,000
Life and Health Insurance	51,000	0	51,000
Workers' Compensation	7,000	0	7,000
Postage	0	0	0
Rentals and Leases	0	0	0
Repair and Maintenance	9,000	0	9,000
Office Supplies & Minor Equipment	540	0	540
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	412,186	0	412,186
Deductions			
Total Deductions	0	0	0
Functional Cost	412,186	0	412,186
Allocation Step 1			
Inbound- All Others	198,282	198,282	0
Reallocate Admin Costs		(198,282)	198,282
1st Allocation	610,468	0	610,468
Allocation Step 2			
Inbound- All Others	93,457	93,457	0
Reallocate Admin Costs		(93,457)	93,457
2nd Allocation	93,457	0	93,457
Total For 00061 150.2 Agenda Coordination			
Total Allocated	703,925	0	703,925

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	108	15.4728	94,456		94,456		94,456
131 City Attorney	45	6.4470	39,357		39,357		39,357
150 City Manager's Office	52	7.4499	45,479		45,479		45,479
160 Finance - Director's Office	5	0.7163	4,373		4,373	948	5,321
171-4 Human Resources	12	1.7192	10,495		10,495	2,275	12,770
231 Management and Budget	28	4.0115	24,489		24,489	5,308	29,797
241 GSA - Administration	2	0.2865	1,749		1,749	379	2,128
251 Information Technology	2	0.2865	1,749		1,749	379	2,128
261 Procurement	3	0.4298	2,624		2,624	569	3,193
301-3 Risk Management	10	1.4327	8,746		8,746	1,896	10,642
371 Grants Administration	9	1.2894	7,871		7,871	1,706	9,577
111-5 COMMISSIONERS	168	24.0686	146,931		146,931	31,845	178,776
181-9 FIRE-RESCUE	13	1.8625	11,370		11,370	2,464	13,834
190-1 POLICE	30	4.2980	26,238		26,238	5,687	31,925
211-3 SOLID WASTE	1	0.1433	875		875	190	1,065
221 DEPT OF REAL ESTATE & ASSET	16	2.2923	13,994		13,994	3,033	17,027
281-4 BUILDING	2	0.2865	1,749		1,749	379	2,128
291-8 PARKS & RECREATION	5	0.7163	4,373		4,373	948	5,321
342 ZONING	4	0.5731	3,498		3,498	758	4,256
351-5 PLANNING	67	9.5989	58,598		58,598	12,701	71,299
401 CIP	5	0.7163	4,373		4,373	948	5,321
441 OFFICE OF RESILIENCY AND	56	8.0229	48,977		48,977	10,616	59,593
910 CD-COMMUNITY & ECONOMIC	35	5.0143	30,611		30,611	6,635	37,246
920 CRA - COMMUNITY	3	0.4298	2,624		2,624	569	3,193
930 LIBERTY CITY	2	0.2865	1,749		1,749	379	2,128
940 VIRGINIA KEY	1	0.1433	875		875	190	1,065
950 CIVILIAN INVESTIGATIVE PANEL	1	0.1433	875		875	190	1,065
960 PENSION	3	0.4298	2,624		2,624	569	3,193

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
970 COMPONENT UNITS	10	1.4327	8,746		8,746	1,896	10,642
SubTotal	698	100.0000	610,468		610,468	93,457	703,925
Total	698	100.0000	610,468		610,468	93,457	703,925

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 150.2 Agenda Coordination

Receiving Department	Total	Agenda Operations
121 City Clerk	94,456	94,456
131 City Attorney	39,357	39,357
150 City Manager's Office	45,479	45,479
160 Finance - Director's Office	5,321	5,321
171-4 Human Resources	12,770	12,770
231 Management and Budget	29,797	29,797
241 GSA - Administration	2,128	2,128
251 Information Technology	2,128	2,128
261 Procurement	3,193	3,193
301-3 Risk Management	10,642	10,642
371 Grants Administration	9,577	9,577
111-5 COMMISSIONERS	178,776	178,776
181-9 FIRE-RESCUE	13,834	13,834
190-1 POLICE	31,925	31,925
211-3 SOLID WASTE	1,065	1,065
221 DEPT OF REAL ESTATE	17,027	17,027
281-4 BUILDING	2,128	2,128
291-8 PARKS &	5,321	5,321
342 ZONING	4,256	4,256
351-5 PLANNING	71,299	71,299
401 CIP	5,321	5,321
441 OFFICE OF RESILIENCY	59,593	59,593
910 CD-COMMUNITY &	37,246	37,246
920 CRA - COMMUNITY	3,193	3,193
930 LIBERTY CITY	2,128	2,128
940 VIRGINIA KEY	1,065	1,065
950 CIVILIAN	1,065	1,065
960 PENSION	3,193	3,193
970 COMPONENT UNITS	10,642	10,642
Direct Billed	0	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 150.2 Agenda Coordination

Receiving Department	Total	Agenda Operations
Total	703,925	703,925

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 160 Finance - Director's Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,764,595			2,764,595
Major Machinery and Equipment	0			
Depreciation	0			
Transfers and Others	0			
Total Deductions:	0			0
Building Depreciation	42,612		42,612	
131 City Attorney	667,216	251,719	918,935	
141 Civil Service Board	1,440	132	1,572	
150 City Manager's Office	7,132	1,002	8,134	
150.2 Agenda Coordination	4,373	948	5,321	
160 Finance - Director's Office		2,299	2,299	
161 Finance - General Accounting		10,870	10,870	
162 Finance - Treasury Management		1,816	1,816	
163 Finance - Financial System Services		2,866	2,866	
171-4 Human Resources		12,619	12,619	
231 Management and Budget		13,429	13,429	
243 GSA - Miami Riverside Center		259,803	259,803	
244 GSA - Graphics		(3,636)	(3,636)	
251 Information Technology		26,116	26,116	
261 Procurement		28,604	28,604	
271 Auditor General		1,678	1,678	
301-3 Risk Management		8,070	8,070	
431 Equal Opportunity & Diversity		1,405	1,405	
Total Allocated Additions:	722,773	619,740	1,342,513	1,342,513
Total To Be Allocated:	3,487,368	619,740		4,107,108

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office

	Total	General & Admin	Finance Administration	Payroll Services
Wages & Benefits				
Salaries	1,083,064	0	725,653	357,411
Fringe Benefits	101,705	0	68,142	33,563
Other Expense & Cost				
Retirement Contribution	329,000	0	220,430	108,570
Life and Health Insurance	180,000	0	120,600	59,400
Workers' Compensation	27,000	0	18,090	8,910
Professional Service	699,577	0	468,717	230,860
Travel and Per Diem	5,600	0	3,752	1,848
Communications and Related Services	0	0	0	0
Postage	5,828	0	3,905	1,923
Rentals and Leases	959	0	643	316
Insurance	52,000	0	34,840	17,160
Repair and Maintenance	216,000	0	144,720	71,280
Office Supplies & Minor Equipment	54,581	0	36,569	18,012
Other Current Charges	4,481	0	3,002	1,479
Publications, Subscriptions, & Membershi	4,800	0	3,216	1,584
*Major Machinery and Equipment	0	0	0	0
*Depreciation	0	0	0	0
*Transfers and Others	0	0	0	0
Departmental Totals				
Total Expenditures	2,764,595	0	1,852,279	912,316
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,764,595	0	1,852,279	912,316
Allocation Step 1				
Inbound- All Others	722,773	722,773	0	0
Reallocate Admin Costs		(722,773)	484,258	238,515
1st Allocation	3,487,368	0	2,336,537	1,150,831

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office

	Total	General & Admin	Finance Administration	Payroll Services
Allocation Step 2				
Inbound- All Others	619,740	619,740	0	0
Reallocate Admin Costs		(619,740)	415,226	204,514
2nd Allocation	619,740	0	415,226	204,514
Total For 00070 160 Finance - Director's Office				
Total Allocated	4,107,108	0	2,751,763	1,355,345

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	2,445,966	47.0976	1,100,454		1,100,454	195,562	1,296,016
162 Finance - Treasury Management	2,502,556	48.1874	1,125,914		1,125,914	200,086	1,326,000
163 Finance - Financial System Services	244,871	4.7150	110,169		110,169	19,578	129,747
SubTotal	5,193,393	100.0000	2,336,537		2,336,537	415,226	2,751,763
Total	5,193,393	100.0000	2,336,537		2,336,537	415,226	2,751,763

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.2198	2,529		2,529		2,529
131 City Attorney	60	1.1988	13,796		13,796		13,796
141 Civil Service Board	5	0.0999	1,150		1,150		1,150
150 City Manager's Office	20	0.3996	4,599		4,599		4,599
150.2 Agenda Coordination	3	0.0599	690		690		690
160 Finance - Director's Office	10	0.1998	2,299		2,299		2,299
161 Finance - General Accounting	27	0.5395	6,208		6,208	1,128	7,336
162 Finance - Treasury Management	29	0.5794	6,668		6,668	1,211	7,879
163 Finance - Financial System Services	2	0.0400	460		460	84	544
171-4 Human Resources	39	0.7792	8,968		8,968	1,629	10,597
231 Management and Budget	20	0.3996	4,599		4,599	835	5,434
241 GSA - Administration	8	0.1598	1,839		1,839	334	2,173
243 GSA - Miami Riverside Center	6	0.1199	1,380		1,380	251	1,631
244 GSA - Graphics	5	0.0999	1,150		1,150	209	1,359
246 GSA - Light Fleet	35	0.6993	8,048		8,048	1,462	9,510
247 GSA - Heavy Fleet	32	0.6394	7,358		7,358	1,337	8,695
251 Information Technology	71	1.4186	16,325		16,325	2,966	19,291
261 Procurement	18	0.3596	4,139		4,139	752	4,891
301-3 Risk Management	21	0.4196	4,829		4,829	877	5,706
431 Equal Opportunity & Diversity	3	0.0599	690		690	125	815
371 Grants Administration	11	0.2198	2,529		2,529	459	2,988
101 MAYOR	20	0.3996	4,599		4,599	835	5,434
111-5 COMMISSIONERS	76	1.5185	17,475		17,475	3,175	20,650
152 CODE COMPLIANCE	70	1.3986	16,096		16,096	2,924	19,020
181-9 FIRE-RESCUE	901	18.0020	207,173		207,173	37,636	244,809
190-1 POLICE	1,674	33.4466	384,910		384,910	69,927	454,837
201-9 PUBLIC WORKS	160	3.1968	36,790		36,790	6,683	43,473
211-3 SOLID WASTE	224	4.4755	51,506		51,506	9,357	60,863

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	11,497		11,497	2,089	13,586
242 GSA PROPERTY MNGT	38	0.7592	8,738		8,738	1,587	10,325
245 GSA COMMUNICATIONS SERVICES	8	0.1598	1,839		1,839	334	2,173
281-4 BUILDING	180	3.5964	41,389		41,389	7,519	48,908
291-8 PARKS & RECREATION	931	18.6014	214,071		214,071	38,889	252,960
342 ZONING	30	0.5994	6,898		6,898	1,253	8,151
351-5 PLANNING	46	0.9191	10,577		10,577	1,921	12,498
381 COMMUNICATIONS	8	0.1598	1,839		1,839	334	2,173
401 CIP	21	0.4196	4,829		4,829	877	5,706
441 OFFICE OF RESILIENCY AND	6	0.1199	1,380		1,380	251	1,631
450 HUMAN SERVICES	72	1.4386	16,555		16,555	3,008	19,563
910 CD-COMMUNITY & ECONOMIC	35	0.6993	8,048		8,048	1,462	9,510
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	1,380		1,380	251	1,631
980 ND - NON DEPARTMENTAL	13	0.2597	2,989		2,989	543	3,532
SubTotal	5,005	100.0000	1,150,831		1,150,831	204,514	1,355,345
Total	5,005	100.0000	1,150,831		1,150,831	204,514	1,355,345

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 160 Finance - Director's Office

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	2,529	0	2,529
131 City Attorney	13,796	0	13,796
141 Civil Service Board	1,150	0	1,150
150 City Manager's Office	4,599	0	4,599
150.2 Agenda Coordination	690	0	690
160 Finance - Director's Office	2,299	0	2,299
161 Finance - General	1,303,352	1,296,016	7,336
162 Finance - Treasury	1,333,879	1,326,000	7,879
163 Finance - Financial	130,291	129,747	544
171-4 Human Resources	10,597	0	10,597
231 Management and Budget	5,434	0	5,434
241 GSA - Administration	2,173	0	2,173
243 GSA - Miami Riverside	1,631	0	1,631
244 GSA - Graphics	1,359	0	1,359
246 GSA - Light Fleet	9,510	0	9,510
247 GSA - Heavy Fleet	8,695	0	8,695
251 Information Technology	19,291	0	19,291
261 Procurement	4,891	0	4,891
301-3 Risk Management	5,706	0	5,706
431 Equal Opportunity &	815	0	815
371 Grants Administration	2,988	0	2,988
101 MAYOR	5,434	0	5,434
111-5 COMMISSIONERS	20,650	0	20,650
152 CODE COMPLIANCE	19,020	0	19,020
181-9 FIRE-RESCUE	244,809	0	244,809
190-1 POLICE	454,837	0	454,837
201-9 PUBLIC WORKS	43,473	0	43,473
211-3 SOLID WASTE	60,863	0	60,863
221 DEPT OF REAL ESTATE	13,586	0	13,586
242 GSA PROPERTY MNGT	10,325	0	10,325
245 GSA	2,173	0	2,173
281-4 BUILDING	48,908	0	48,908
291-8 PARKS &	252,960	0	252,960
342 ZONING	8,151	0	8,151
351-5 PLANNING	12,498	0	12,498
381 COMMUNICATIONS	2,173	0	2,173

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 160 Finance - Director's Office

Receiving Department	Total	Finance Administration	Payroll Services
401 CIP	5,706	0	5,706
441 OFFICE OF RESILIENCY	1,631	0	1,631
450 HUMAN SERVICES	19,563	0	19,563
910 CD-COMMUNITY &	9,510	0	9,510
950 CIVILIAN	1,631	0	1,631
980 ND - NON	3,532	0	3,532
Direct Billed	0	0	0
Total	4,107,108	2,751,763	1,355,345

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CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 closing; prepares monthly and annual trial balance reports and statements; reviews, monitors and reconciles projects and grants, fixed assets, general ledger revenues and expenditures. Staff perform 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 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 number 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 of employees.

CIP/Special Projects: This is a general government activity and is disallowed from allocation.

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 161 Finance - General Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,485,081			4,485,081
Equipment Depreciation	2,200		2,200	
141 Civil Service Board	3,887	357	4,244	
150 City Manager's Office	19,258	2,704	21,962	
160 Finance - Director's Office	1,106,662	196,690	1,303,352	
161 Finance - General Accounting		321,586	321,586	
162 Finance - Treasury Management		1,623	1,623	
163 Finance - Financial System Services		7,487	7,487	
171-4 Human Resources		34,072	34,072	
244 GSA - Graphics		(53)	(53)	
251 Information Technology		154,787	154,787	
261 Procurement		3,372	3,372	
271 Auditor General		3,789	3,789	
301-3 Risk Management		20,594	20,594	
431 Equal Opportunity & Diversity		3,792	3,792	
Total Allocated Additions:	1,132,007	750,800	1,882,807	1,882,807
Total To Be Allocated:	5,617,088	750,800		6,367,888

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Wages & Benefits					
Salaries	2,445,966	0	464,734	464,734	415,814
Fringe Benefits	185,279	0	35,203	35,203	31,497
Other Expense & Cost					
Retirement Contribution	830,000	0	157,700	157,700	141,100
Life and Health Insurance	515,000	0	97,850	97,850	87,550
Workers' Compensation	62,000	0	11,780	11,780	10,540
Professional Services	429,538	0	81,612	81,612	73,021
Postage	15,193	0	2,887	2,887	2,583
Travel and Per Diem	100	0	19	19	17
Rentals and Leases	1,905	0	362	362	324
Office Supplies & Minor Equipment	0	0	0	0	0
Publications, Subscriptions, & Membershi	0	0	0	0	0
Transfer and Others	0	0	0	0	0
Depreciation	0	0	0	0	0
Other Current Charges	100	0	19	19	17
Departmental Totals					
Total Expenditures	4,485,081	0	852,166	852,166	762,463
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	4,485,081	0	852,166	852,166	762,463
Allocation Step 1					
Inbound- All Others	1,132,007	1,132,007	0	0	0
Reallocate Admin Costs		(1,132,007)	215,081	215,081	192,441
1st Allocation	5,617,088	0	1,067,247	1,067,247	954,904
Allocation Step 2					
Inbound- All Others	750,800	750,800	0	0	0
Reallocate Admin Costs		(750,800)	142,652	142,652	127,636
2nd Allocation	750,800	0	142,652	142,652	127,636

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	6,367,888	0	1,209,899	1,209,899	1,082,540

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting

	Grants & Special Revenues	Payroll	CIP/Special Projects
Wages & Benefits			
Salaries	464,734	538,111	97,839
Fringe Benefits	35,203	40,762	7,411
Other Expense & Cost			
Retirement Contribution	157,700	182,600	33,200
Life and Health Insurance	97,850	113,300	20,600
Workers' Compensation	11,780	13,640	2,480
Professional Services	81,612	94,499	17,182
Postage	2,887	3,341	608
Travel and Per Diem	19	22	4
Rentals and Leases	362	419	76
Office Supplies & Minor Equipment	0	0	0
Publications, Subscriptions, & Membershi	0	0	0
Transfer and Others	0	0	0
Depreciation	0	0	0
Other Current Charges	19	22	4
Departmental Totals			
Total Expenditures	852,166	986,716	179,404
Deductions			
Total Deductions	0	0	0
Functional Cost	852,166	986,716	179,404
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	215,081	249,043	45,280
1st Allocation	1,067,247	1,235,759	224,684
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	142,652	165,176	30,032
2nd Allocation	142,652	165,176	30,032

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	1,209,899	1,400,935	254,716

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	1,577	0.4348	4,640		4,640		4,640
131 City Attorney	484	0.1334	1,424		1,424		1,424
141 Civil Service Board	236	0.0651	694		694		694
150 City Manager's Office	1,037	0.2859	3,051		3,051		3,051
150.2 Agenda Coordination	160	0.0441	471		471		471
160 Finance - Director's Office	387	0.1067	1,139		1,139		1,139
161 Finance - General Accounting	346	0.0954	1,018		1,018		1,018
162 Finance - Treasury Management	70,690	19.4898	208,005		208,005	28,130	236,135
163 Finance - Financial System Services	126	0.0347	371		371	50	421
171-4 Human Resources	727	0.2004	2,139		2,139	289	2,428
231 Management and Budget	402	0.1108	1,183		1,183	160	1,343
241 GSA - Administration	1,024	0.2823	3,013		3,013	407	3,420
243 GSA - Miami Riverside Center	502	0.1384	1,477		1,477	200	1,677
244 GSA - Graphics	285	0.0786	839		839	113	952
246 GSA - Light Fleet	3,258	0.8983	9,587		9,587	1,296	10,883
247 GSA - Heavy Fleet	2,603	0.7177	7,659		7,659	1,036	8,695
251 Information Technology	1,205	0.3322	3,546		3,546	480	4,026
261 Procurement	334	0.0921	983		983	133	1,116
271 Auditor General	253	0.0698	744		744	101	845
301-3 Risk Management	2,262	0.6237	6,656		6,656	900	7,556
431 Equal Opportunity & Diversity	160	0.0441	471		471	64	535
101 MAYOR	755	0.2082	2,222		2,222	300	2,522
111-5 COMMISSIONERS	4,149	1.1439	12,208		12,208	1,651	13,859
152 CODE COMPLIANCE	1,389	0.3830	4,087		4,087	553	4,640
181-9 FIRE-RESCUE	26,850	7.4028	79,006		79,006	10,685	89,691
190-1 POLICE	16,950	4.6733	49,875		49,875	6,745	56,620
201-9 PUBLIC WORKS	10,819	2.9829	31,835		31,835	4,305	36,140
211-3 SOLID WASTE	10,887	3.0016	32,035		32,035	4,332	36,367

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	74,012	20.4057	217,780		217,780	29,452	247,232
242 GSA PROPERTY MNGT	1,081	0.2980	3,181		3,181	430	3,611
245 GSA COMMUNICATIONS SERVICES	499	0.1376	1,468		1,468	199	1,667
281-4 BUILDING	13,280	3.6614	39,076		39,076	5,285	44,361
291-8 PARKS & RECREATION	74,763	20.6127	219,989		219,989	29,754	249,743
351-5 PLANNING	17,418	4.8023	51,252		51,252	6,931	58,183
441 OFFICE OF RESILIENCY AND	244	0.0673	718		718	97	815
450 HUMAN SERVICES	4,190	1.1552	12,329		12,329	1,667	13,996
910 CD-COMMUNITY & ECONOMIC	6,454	1.7794	18,991		18,991	2,568	21,559
920 CRA - COMMUNITY	3,036	0.8371	8,933		8,933	1,208	10,141
930 LIBERTY CITY	265	0.0731	780		780	105	885
940 VIRGINIA KEY	5,018	1.3835	14,765		14,765	1,997	16,762
950 CIVILIAN INVESTIGATIVE PANEL	576	0.1588	1,695		1,695	229	1,924
970 COMPONENT UNITS	241	0.0664	709		709	96	805
980 ND - NON DEPARTMENTAL	1,763	0.4861	5,188		5,188	702	5,890
999 OTHER	5	0.0014	15		15	2	17
SubTotal	362,702	100.0000	1,067,247		1,067,247	142,652	1,209,899
Total	362,702	100.0000	1,067,247		1,067,247	142,652	1,209,899

Allocation Basis: Number of Accounting Transactions

Allocation Source: Finance Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	296	0.3922	4,185		4,185		4,185
131 City Attorney	74	0.0980	1,046		1,046		1,046
141 Civil Service Board	34	0.0450	481		481		481
150 City Manager's Office	454	0.6015	6,419		6,419		6,419
150.2 Agenda Coordination	12	0.0159	170		170		170
160 Finance - Director's Office	261	0.3458	3,690		3,690		3,690
161 Finance - General Accounting	21	0.0278	297		297		297
162 Finance - Treasury Management	150	0.1987	2,121		2,121	288	2,409
163 Finance - Financial System Services	1	0.0013	14		14	2	16
171-4 Human Resources	265	0.3511	3,747		3,747	509	4,256
231 Management and Budget	50	0.0662	707		707	96	803
241 GSA - Administration	790	1.0466	11,170		11,170	1,516	12,686
243 GSA - Miami Riverside Center	295	0.3908	4,171		4,171	566	4,737
244 GSA - Graphics	107	0.1418	1,513		1,513	205	1,718
246 GSA - Light Fleet	9,324	12.3531	131,838		131,838	17,895	149,733
247 GSA - Heavy Fleet	3,263	4.3231	46,138		46,138	6,263	52,401
251 Information Technology	393	0.5207	5,557		5,557	754	6,311
261 Procurement	101	0.1338	1,428		1,428	194	1,622
271 Auditor General	71	0.0941	1,004		1,004	136	1,140
301-3 Risk Management	164	0.2173	2,319		2,319	315	2,634
431 Equal Opportunity & Diversity	17	0.0225	240		240	33	273
371 Grants Administration	159	0.2107	2,248		2,248	305	2,553
101 MAYOR	525	0.6956	7,423		7,423	1,008	8,431
111-5 COMMISSIONERS	2,292	3.0366	32,408		32,408	4,399	36,807
152 CODE COMPLIANCE	270	0.3577	3,818		3,818	518	4,336
181-9 FIRE-RESCUE	6,063	8.0327	85,729		85,729	11,636	97,365
190-1 POLICE	7,209	9.5510	101,933		101,933	13,836	115,769
201-9 PUBLIC WORKS	2,257	2.9902	31,913		31,913	4,332	36,245

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
211-3 SOLID WASTE	1,122	1.4865	15,865		15,865	2,153	18,018
221 DEPT OF REAL ESTATE & ASSET	2,360	3.1267	33,370		33,370	4,529	37,899
242 GSA PROPERTY MNGT	660	0.8744	9,332		9,332	1,267	10,599
245 GSA COMMUNICATIONS SERVICES	196	0.2597	2,771		2,771	376	3,147
281-4 BUILDING	2,687	3.5599	37,993		37,993	5,157	43,150
291-8 PARKS & RECREATION	7,594	10.0611	107,377		107,377	14,575	121,952
351-5 PLANNING	500	0.6624	7,070		7,070	960	8,030
381 COMMUNICATIONS	104	0.1378	1,471		1,471	200	1,671
401 CIP	497	0.6585	7,027		7,027	954	7,981
450 HUMAN SERVICES	1,144	1.5157	16,176		16,176	2,196	18,372
910 CD-COMMUNITY & ECONOMIC	18,557	24.5855	262,391		262,391	35,613	298,004
920 CRA - COMMUNITY	2,284	3.0260	32,295		32,295	4,384	36,679
930 LIBERTY CITY	151	0.2001	2,135		2,135	290	2,425
940 VIRGINIA KEY	550	0.7287	7,777		7,777	1,056	8,833
950 CIVILIAN INVESTIGATIVE PANEL	224	0.2968	3,167		3,167	430	3,597
970 COMPONENT UNITS	103	0.1365	1,456		1,456	198	1,654
980 ND - NON DEPARTMENTAL	1,828	2.4219	25,847		25,847	3,508	29,355
SubTotal	75,479	100.0000	1,067,247		1,067,247	142,652	1,209,899
Total	75,479	100.0000	1,067,247		1,067,247	142,652	1,209,899

Allocation Basis: Number of Accounts Payable Transactions

Allocation Source: Finance Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	43	0.1503	1,436		1,436		1,436
131 City Attorney	91	0.3182	3,038		3,038		3,038
141 Civil Service Board	4	0.0140	134		134		134
150 City Manager's Office	2	0.0070	67		67		67
160 Finance - Director's Office	107	0.3741	3,572		3,572		3,572
161 Finance - General Accounting	9,393	32.8415	313,605		313,605		313,605
162 Finance - Treasury Management	8	0.0280	267		267	54	321
171-4 Human Resources	24	0.0839	801		801	162	963
231 Management and Budget	22	0.0769	735		735	148	883
241 GSA - Administration	459	1.6048	15,325		15,325	3,090	18,415
243 GSA - Miami Riverside Center	41	0.1434	1,369		1,369	276	1,645
244 GSA - Graphics	47	0.1643	1,569		1,569	316	1,885
246 GSA - Light Fleet	1,004	3.5104	33,521		33,521	6,758	40,279
247 GSA - Heavy Fleet	102	0.3566	3,405		3,405	687	4,092
251 Information Technology	320	1.1188	10,684		10,684	2,154	12,838
261 Procurement	28	0.0979	935		935	188	1,123
271 Auditor General	5	0.0175	167		167	34	201
301-3 Risk Management	29	0.1014	968		968	195	1,163
431 Equal Opportunity & Diversity	1	0.0035	33		33	7	40
371 Grants Administration	40	0.1399	1,335		1,335	269	1,604
101 MAYOR	18	0.0629	601		601	121	722
111-5 COMMISSIONERS	159	0.5559	5,309		5,309	1,070	6,379
152 CODE COMPLIANCE	116	0.4056	3,873		3,873	781	4,654
181-9 FIRE-RESCUE	1,730	6.0487	57,760		57,760	11,645	69,405
190-1 POLICE	9,441	33.0095	315,210		315,210	63,552	378,762
201-9 PUBLIC WORKS	520	1.8181	17,361		17,361	3,500	20,861
211-3 SOLID WASTE	309	1.0804	10,317		10,317	2,080	12,397
221 DEPT OF REAL ESTATE & ASSET	850	2.9719	28,379		28,379	5,722	34,101

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
242 GSA PROPERTY MNGT	117	0.4091	3,906		3,906	788	4,694
245 GSA COMMUNICATIONS SERVICES	68	0.2378	2,270		2,270	458	2,728
281-4 BUILDING	266	0.9300	8,881		8,881	1,791	10,672
291-8 PARKS & RECREATION	1,696	5.9299	56,624		56,624	11,417	68,041
342 ZONING	59	0.2063	1,970		1,970	397	2,367
351-5 PLANNING	125	0.4370	4,173		4,173	841	5,014
381 COMMUNICATIONS	137	0.4790	4,574		4,574	922	5,496
401 CIP	802	2.8041	26,776		26,776	5,399	32,175
450 HUMAN SERVICES	28	0.0979	935		935	188	1,123
910 CD-COMMUNITY & ECONOMIC	98	0.3426	3,272		3,272	660	3,932
920 CRA - COMMUNITY	156	0.5454	5,208		5,208	1,050	6,258
930 LIBERTY CITY	1	0.0035	33		33	7	40
940 VIRGINIA KEY	120	0.4196	4,006		4,006	808	4,814
970 COMPONENT UNITS	1	0.0035	33		33	7	40
980 ND - NON DEPARTMENTAL	14	0.0489	467		467	94	561
SubTotal	28,601	100.0000	954,904		954,904	127,636	1,082,540
Total	28,601	100.0000	954,904		954,904	127,636	1,082,540

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	1	0.9709	10,362		10,362	1,385	11,747
181-9 FIRE-RESCUE	13	12.6214	134,701		134,701	18,005	152,706
190-1 POLICE	28	27.1845	290,125		290,125	38,779	328,904
211-3 SOLID WASTE	1	0.9709	10,362		10,362	1,385	11,747
221 DEPT OF REAL ESTATE & ASSET	3	2.9126	31,085		31,085	4,155	35,240
291-8 PARKS & RECREATION	1	0.9709	10,362		10,362	1,385	11,747
401 CIP	10	9.7087	103,616		103,616	13,850	117,466
441 OFFICE OF RESILIENCY AND	1	0.9709	10,362		10,362	1,385	11,747
910 CD-COMMUNITY & ECONOMIC	45	43.6892	466,272		466,272	62,323	528,595
SubTotal	103	100.0000	1,067,247		1,067,247	142,652	1,209,899
Total	103	100.0000	1,067,247		1,067,247	142,652	1,209,899

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.2198	2,716		2,716		2,716
131 City Attorney	60	1.1988	14,814		14,814		14,814
141 Civil Service Board	5	0.0999	1,235		1,235		1,235
150 City Manager's Office	20	0.3996	4,938		4,938		4,938
150.2 Agenda Coordination	3	0.0599	741		741		741
160 Finance - Director's Office	10	0.1998	2,469		2,469		2,469
161 Finance - General Accounting	27	0.5395	6,666		6,666		6,666
162 Finance - Treasury Management	29	0.5794	7,160		7,160	984	8,144
163 Finance - Financial System Services	2	0.0400	494		494	68	562
171-4 Human Resources	39	0.7792	9,629		9,629	1,323	10,952
231 Management and Budget	20	0.3996	4,938		4,938	678	5,616
241 GSA - Administration	8	0.1598	1,975		1,975	271	2,246
243 GSA - Miami Riverside Center	6	0.1199	1,481		1,481	204	1,685
244 GSA - Graphics	5	0.0999	1,235		1,235	170	1,405
246 GSA - Light Fleet	35	0.6993	8,642		8,642	1,187	9,829
247 GSA - Heavy Fleet	32	0.6394	7,901		7,901	1,086	8,987
251 Information Technology	71	1.4186	17,530		17,530	2,409	19,939
261 Procurement	18	0.3596	4,444		4,444	611	5,055
301-3 Risk Management	21	0.4196	5,185		5,185	712	5,897
431 Equal Opportunity & Diversity	3	0.0599	741		741	102	843
371 Grants Administration	11	0.2198	2,716		2,716	373	3,089
101 MAYOR	20	0.3996	4,938		4,938	678	5,616
111-5 COMMISSIONERS	76	1.5185	18,765		18,765	2,578	21,343
152 CODE COMPLIANCE	70	1.3986	17,283		17,283	2,375	19,658
181-9 FIRE-RESCUE	901	18.0020	222,461		222,461	30,566	253,027
190-1 POLICE	1,674	33.4466	413,321		413,321	56,788	470,109
201-9 PUBLIC WORKS	160	3.1968	39,505		39,505	5,428	44,933
211-3 SOLID WASTE	224	4.4755	55,307		55,307	7,599	62,906

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	12,345		12,345	1,696	14,041
242 GSA PROPERTY MNGT	38	0.7592	9,382		9,382	1,289	10,671
245 GSA COMMUNICATIONS SERVICES	8	0.1598	1,975		1,975	271	2,246
281-4 BUILDING	180	3.5964	44,443		44,443	6,106	50,549
291-8 PARKS & RECREATION	931	18.6014	229,868		229,868	31,583	261,451
342 ZONING	30	0.5994	7,407		7,407	1,018	8,425
351-5 PLANNING	46	0.9191	11,358		11,358	1,561	12,919
381 COMMUNICATIONS	8	0.1598	1,975		1,975	271	2,246
401 CIP	21	0.4196	5,185		5,185	712	5,897
441 OFFICE OF RESILIENCY AND	6	0.1199	1,481		1,481	204	1,685
450 HUMAN SERVICES	72	1.4386	17,777		17,777	2,443	20,220
910 CD-COMMUNITY & ECONOMIC	35	0.6993	8,642		8,642	1,187	9,829
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	1,481		1,481	204	1,685
980 ND - NON DEPARTMENTAL	13	0.2597	3,210		3,210	441	3,651
SubTotal	5,005	100.0000	1,235,759		1,235,759	165,176	1,400,935
Total	5,005	100.0000	1,235,759		1,235,759	165,176	1,400,935

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	224,684		224,684	30,032	254,716
SubTotal	100	100.0000	224,684		224,684	30,032	254,716
Total	100	100.0000	224,684		224,684	30,032	254,716

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 161 Finance - General Accounting

Receiving Department	Total	General Ledger	Accounts Payable	Fixed Assets	Grants & Special	Payroll	CIP/Special Projects
121 City Clerk	12,977	4,640	4,185	1,436	0	2,716	0
131 City Attorney	20,322	1,424	1,046	3,038	0	14,814	0
141 Civil Service Board	2,544	694	481	134	0	1,235	0
150 City Manager's Office	14,475	3,051	6,419	67	0	4,938	0
150.2 Agenda Coordination	1,382	471	170	0	0	741	0
160 Finance - Director's Office	10,870	1,139	3,690	3,572	0	2,469	0
161 Finance - General	321,586	1,018	297	313,605	0	6,666	0
162 Finance - Treasury	247,009	236,135	2,409	321	0	8,144	0
163 Finance - Financial	999	421	16	0	0	562	0
171-4 Human Resources	18,599	2,428	4,256	963	0	10,952	0
231 Management and Budget	8,645	1,343	803	883	0	5,616	0
241 GSA - Administration	36,767	3,420	12,686	18,415	0	2,246	0
243 GSA - Miami Riverside	9,744	1,677	4,737	1,645	0	1,685	0
244 GSA - Graphics	5,960	952	1,718	1,885	0	1,405	0
246 GSA - Light Fleet	210,724	10,883	149,733	40,279	0	9,829	0
247 GSA - Heavy Fleet	74,175	8,695	52,401	4,092	0	8,987	0
251 Information Technology	43,114	4,026	6,311	12,838	0	19,939	0
261 Procurement	8,916	1,116	1,622	1,123	0	5,055	0
271 Auditor General	2,186	845	1,140	201	0	0	0
301-3 Risk Management	17,250	7,556	2,634	1,163	0	5,897	0
431 Equal Opportunity &	1,691	535	273	40	0	843	0
371 Grants Administration	18,993	0	2,553	1,604	11,747	3,089	0
101 MAYOR	17,291	2,522	8,431	722	0	5,616	0
111-5 COMMISSIONERS	78,388	13,859	36,807	6,379	0	21,343	0
152 CODE COMPLIANCE	33,288	4,640	4,336	4,654	0	19,658	0
181-9 FIRE-RESCUE	662,194	89,691	97,365	69,405	152,706	253,027	0
190-1 POLICE	1,350,164	56,620	115,769	378,762	328,904	470,109	0
201-9 PUBLIC WORKS	138,179	36,140	36,245	20,861	0	44,933	0
211-3 SOLID WASTE	141,435	36,367	18,018	12,397	11,747	62,906	0
221 DEPT OF REAL ESTATE	368,513	247,232	37,899	34,101	35,240	14,041	0
242 GSA PROPERTY MNGT	29,575	3,611	10,599	4,694	0	10,671	0
245 GSA	9,788	1,667	3,147	2,728	0	2,246	0
281-4 BUILDING	148,732	44,361	43,150	10,672	0	50,549	0
291-8 PARKS &	712,934	249,743	121,952	68,041	11,747	261,451	0
342 ZONING	10,792	0	0	2,367	0	8,425	0
351-5 PLANNING	84,146	58,183	8,030	5,014	0	12,919	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
381 COMMUNICATIONS	9,413	0	1,671	5,496	0	2,246	0
401 CIP	163,519	0	7,981	32,175	117,466	5,897	0
441 OFFICE OF RESILIENCY	14,247	815	0	0	11,747	1,685	0
450 HUMAN SERVICES	53,711	13,996	18,372	1,123	0	20,220	0
910 CD-COMMUNITY &	861,919	21,559	298,004	3,932	528,595	9,829	0
920 CRA - COMMUNITY	53,078	10,141	36,679	6,258	0	0	0
930 LIBERTY CITY	3,350	885	2,425	40	0	0	0
940 VIRGINIA KEY	30,409	16,762	8,833	4,814	0	0	0
950 CIVILIAN	7,206	1,924	3,597	0	0	1,685	0
970 COMPONENT UNITS	2,499	805	1,654	40	0	0	0
980 ND - NON	39,457	5,890	29,355	561	0	3,651	0
999 OTHER	254,733	17	0	0	0	0	254,716
Direct Billed	0	0	0	0	0	0	0
Total	6,367,888	1,209,899	1,209,899	1,082,540	1,209,899	1,400,935	254,716

CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 receivable 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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 162 Finance - Treasury Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	73,529,347			73,529,347
Major Machinery and Equipment	0			
Debt Service	(68,382,239)			
Depreciation	0			
Transfer and Others	0			
Total Deductions:	(68,382,239)			(68,382,239)
Equipment Depreciation	1,174		1,174	
141 Civil Service Board	4,175	383	4,558	
150 City Manager's Office	20,684	2,905	23,589	
160 Finance - Director's Office	1,132,582	201,297	1,333,879	
161 Finance - General Accounting	217,553	29,456	247,009	
162 Finance - Treasury Management		331,663	331,663	
163 Finance - Financial System Services		32,600	32,600	
171-4 Human Resources		36,596	36,596	
243 GSA - Miami Riverside Center		(230)	(230)	
244 GSA - Graphics		(76)	(76)	
251 Information Technology		117,757	117,757	
261 Procurement		19,896	19,896	
271 Auditor General		3,869	3,869	
301-3 Risk Management		22,120	22,120	
431 Equal Opportunity & Diversity		4,073	4,073	
Total Allocated Additions:	1,376,168	802,309	2,178,477	2,178,477
Total To Be Allocated:	6,523,276	802,309		7,325,585

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management

	Total	General & Admin	Customer Service	Cash Reciepts	Accounts Receivable
Wages & Benefits					
Salaries	2,497,756	199,820	599,461	699,373	599,461
Fringe Benefits	202,129	16,170	48,511	56,597	48,511
Other Expense & Cost					
Retirement Contribution	891,000	71,280	213,840	249,480	213,840
Life and Health Insurance	668,000	53,440	160,320	187,040	160,320
Workers' Compensation	66,000	5,280	15,840	18,480	15,840
Professional Service	695,611	55,649	166,947	194,771	166,947
Travel and Per Diem	75	6	18	21	18
Postage	126,537	10,123	30,369	35,431	30,369
Rentals and Leases	0	0	0	0	0
Office Supplies & Minor Equipment	0	0	0	0	0
Other Current Charges	0	0	0	0	0
*Major Machinery and Equipment	0	0	0	0	0
*Debt Service	68,382,239	68,382,239	0	0	0
*Depreciation	0	0	0	0	0
*Transfer and Others	0	0	0	0	0
Departmental Totals					
Total Expenditures	73,529,347	68,794,007	1,235,306	1,441,193	1,235,306
Deductions					
Total Deductions	(68,382,239)	(68,382,239)	0	0	0
Functional Cost	5,147,108	411,768	1,235,306	1,441,193	1,235,306
Allocation Step 1					
Inbound- All Others	1,376,168	1,376,168	0	0	0
Reallocate Admin Costs		(1,787,936)	466,419	544,153	466,419
1st Allocation	6,523,276	0	1,701,725	1,985,346	1,701,725
Allocation Step 2					
Inbound- All Others	802,309	802,309	0	0	0
Reallocate Admin Costs		(802,309)	209,298	244,181	209,298
2nd Allocation	802,309	0	209,298	244,181	209,298

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management

	Total	General & Admin	Customer Service	Cash Reciepts	Accounts Receivable
Total For 00090 162 Finance - Treasury					
Total Allocated	7,325,585	0	1,911,023	2,229,527	1,911,023

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management

	Debt Mgt/Investments	Business Tax Receipt
Wages & Benefits		
Salaries	299,731	99,910
Fringe Benefits	24,255	8,085
Other Expense & Cost		
Retirement Contribution	106,920	35,640
Life and Health Insurance	80,160	26,720
Workers' Compensation	7,920	2,640
Professional Service	83,473	27,824
Travel and Per Diem	9	3
Postage	15,184	5,061
Rentals and Leases	0	0
Office Supplies & Minor Equipment	0	0
Other Current Charges	0	0
*Major Machinery and Equipment	0	0
*Debt Service	0	0
*Depreciation	0	0
*Transfer and Others	0	0
Departmental Totals		
Total Expenditures	617,652	205,883
Deductions		
Total Deductions	0	0
Functional Cost	617,652	205,883
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	233,209	77,736
1st Allocation	850,861	283,619
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	104,649	34,883
2nd Allocation	104,649	34,883

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	955,510	318,502

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	1,577	0.4348	7,399		7,399		7,399
131 City Attorney	484	0.1334	2,271		2,271		2,271
141 Civil Service Board	236	0.0651	1,107		1,107		1,107
150 City Manager's Office	1,037	0.2859	4,865		4,865		4,865
150.2 Agenda Coordination	160	0.0441	751		751		751
160 Finance - Director's Office	387	0.1067	1,816		1,816		1,816
161 Finance - General Accounting	346	0.0954	1,623		1,623		1,623
162 Finance - Treasury Management	70,690	19.4898	331,663		331,663		331,663
163 Finance - Financial System Services	126	0.0347	591		591	92	683
171-4 Human Resources	727	0.2004	3,411		3,411	529	3,940
231 Management and Budget	402	0.1108	1,886		1,886	292	2,178
241 GSA - Administration	1,024	0.2823	4,804		4,804	745	5,549
243 GSA - Miami Riverside Center	502	0.1384	2,355		2,355	365	2,720
244 GSA - Graphics	285	0.0786	1,337		1,337	207	1,544
246 GSA - Light Fleet	3,258	0.8983	15,286		15,286	2,369	17,655
247 GSA - Heavy Fleet	2,603	0.7177	12,213		12,213	1,893	14,106
251 Information Technology	1,205	0.3322	5,654		5,654	876	6,530
261 Procurement	334	0.0921	1,567		1,567	243	1,810
271 Auditor General	253	0.0698	1,187		1,187	184	1,371
301-3 Risk Management	2,262	0.6237	10,613		10,613	1,645	12,258
431 Equal Opportunity & Diversity	160	0.0441	751		751	116	867
101 MAYOR	755	0.2082	3,542		3,542	549	4,091
111-5 COMMISSIONERS	4,149	1.1439	19,466		19,466	3,017	22,483
152 CODE COMPLIANCE	1,389	0.3830	6,517		6,517	1,010	7,527
181-9 FIRE-RESCUE	26,850	7.4028	125,975		125,975	19,527	145,502
190-1 POLICE	16,950	4.6733	79,526		79,526	12,327	91,853
201-9 PUBLIC WORKS	10,819	2.9829	50,761		50,761	7,868	58,629
211-3 SOLID WASTE	10,887	3.0016	51,080		51,080	7,918	58,998

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	74,012	20.4057	347,249		347,249	53,827	401,076
242 GSA PROPERTY MNGT	1,081	0.2980	5,072		5,072	786	5,858
245 GSA COMMUNICATIONS SERVICES	499	0.1376	2,341		2,341	363	2,704
281-4 BUILDING	13,280	3.6614	62,307		62,307	9,658	71,965
291-8 PARKS & RECREATION	74,763	20.6127	350,774		350,774	54,376	405,150
351-5 PLANNING	17,418	4.8023	81,722		81,722	12,668	94,390
441 OFFICE OF RESILIENCY AND	244	0.0673	1,145		1,145	177	1,322
450 HUMAN SERVICES	4,190	1.1552	19,659		19,659	3,047	22,706
910 CD-COMMUNITY & ECONOMIC	6,454	1.7794	30,281		30,281	4,694	34,975
920 CRA - COMMUNITY	3,036	0.8371	14,244		14,244	2,208	16,452
930 LIBERTY CITY	265	0.0731	1,243		1,243	193	1,436
940 VIRGINIA KEY	5,018	1.3835	23,543		23,543	3,649	27,192
950 CIVILIAN INVESTIGATIVE PANEL	576	0.1588	2,702		2,702	419	3,121
970 COMPONENT UNITS	241	0.0664	1,131		1,131	175	1,306
980 ND - NON DEPARTMENTAL	1,763	0.4861	8,272		8,272	1,282	9,554
999 OTHER	5	0.0014	23		23	4	27
SubTotal	362,702	100.0000	1,701,725		1,701,725	209,298	1,911,023
Total	362,702	100.0000	1,701,725		1,701,725	209,298	1,911,023

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Cash Reciepts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	113	0.0209	414		414		414
131 City Attorney	70	0.0129	257		257		257
141 Civil Service Board	1	0.0002	4		4		4
150 City Manager's Office	4	0.0007	15		15		15
171-4 Human Resources	4	0.0007	15		15	2	17
241 GSA - Administration	10	0.0018	37		37	5	42
243 GSA - Miami Riverside Center	6	0.0011	22		22	3	25
244 GSA - Graphics	5	0.0009	18		18	2	20
246 GSA - Light Fleet	11	0.0020	40		40	5	45
247 GSA - Heavy Fleet	15	0.0028	55		55	7	62
251 Information Technology	43	0.0079	158		158	19	177
261 Procurement	3	0.0006	11		11	1	12
271 Auditor General	3	0.0006	11		11	1	12
301-3 Risk Management	361	0.0666	1,323		1,323	163	1,486
101 MAYOR	2	0.0004	7		7	1	8
111-5 COMMISSIONERS	144	0.0266	528		528	65	593
152 CODE COMPLIANCE	793	0.1464	2,906		2,906	358	3,264
181-9 FIRE-RESCUE	49,440	9.1264	181,191		181,191	22,293	203,484
190-1 POLICE	24,517	4.5257	89,852		89,852	11,055	100,907
201-9 PUBLIC WORKS	26,262	4.8479	96,247		96,247	11,842	108,089
211-3 SOLID WASTE	38,382	7.0852	140,665		140,665	17,307	157,972
221 DEPT OF REAL ESTATE & ASSET	7,629	1.4083	27,959		27,959	3,440	31,399
242 GSA PROPERTY MNGT	2	0.0004	7		7	1	8
281-4 BUILDING	159,820	29.5022	585,720		585,720	72,064	657,784
291-8 PARKS & RECREATION	195,039	36.0033	714,794		714,794	87,942	802,736
342 ZONING	19,294	3.5616	70,710		70,710	8,700	79,410
351-5 PLANNING	14,454	2.6682	52,972		52,972	6,517	59,489
401 CIP	2,211	0.4081	8,103		8,103	997	9,100

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Cash Reciepts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
450 HUMAN SERVICES	1,758	0.3245	6,443		6,443	793	7,236
910 CD-COMMUNITY & ECONOMIC	268	0.0495	982		982	121	1,103
920 CRA - COMMUNITY	100	0.0185	366		366	45	411
930 LIBERTY CITY	3	0.0006	11		11	1	12
940 VIRGINIA KEY	653	0.1205	2,393		2,393	294	2,687
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0004	7		7	1	8
980 ND - NON DEPARTMENTAL	301	0.0556	1,103		1,103	136	1,239
SubTotal	541,723	100.0000	1,985,346		1,985,346	244,181	2,229,527
Total	541,723	100.0000	1,985,346		1,985,346	244,181	2,229,527

Allocation Basis: Number of Cash Receipt Transcations
Allocation Source: Finance Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
131 City Attorney	44	0.0415	706		706		706
244 GSA - Graphics	4	0.0038	64		64	8	72
271 Auditor General	3	0.0028	48		48	6	54
301-3 Risk Management	289	0.2726	4,639		4,639	571	5,210
111-5 COMMISSIONERS	1	0.0009	16		16	2	18
152 CODE COMPLIANCE	746	0.7037	11,975		11,975	1,473	13,448
181-9 FIRE-RESCUE	28,129	26.5349	451,553		451,553	55,559	507,112
190-1 POLICE	22,337	21.0711	358,571		358,571	44,120	402,691
201-9 PUBLIC WORKS	8,416	7.9390	135,100		135,100	16,623	151,723
211-3 SOLID WASTE	27,239	25.6952	437,262		437,262	53,802	491,064
221 DEPT OF REAL ESTATE & ASSET	3,336	3.1469	53,552		53,552	6,589	60,141
281-4 BUILDING	7,417	6.9966	119,064		119,064	14,650	133,714
291-8 PARKS & RECREATION	1,808	1.7055	29,023		29,023	3,571	32,594
342 ZONING	5,372	5.0675	86,236		86,236	10,611	96,847
351-5 PLANNING	323	0.3047	5,185		5,185	638	5,823
401 CIP	28	0.0264	449		449	55	504
450 HUMAN SERVICES	6	0.0057	96		96	12	108
910 CD-COMMUNITY & ECONOMIC	175	0.1651	2,809		2,809	346	3,155
920 CRA - COMMUNITY	25	0.0236	401		401	49	450
930 LIBERTY CITY	3	0.0028	48		48	6	54
940 VIRGINIA KEY	13	0.0123	209		209	26	235
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0019	32		32	4	36
980 ND - NON DEPARTMENTAL	292	0.2755	4,687		4,687	577	5,264
SubTotal	106,008	100.0000	1,701,725		1,701,725	209,298	1,911,023
Total	106,008	100.0000	1,701,725		1,701,725	209,298	1,911,023

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	850,861		850,861	104,649	955,510
SubTotal	100	100.0000	850,861		850,861	104,649	955,510
Total	100	100.0000	850,861		850,861	104,649	955,510

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	283,619		283,619	34,883	318,502
SubTotal	100	100.0000	283,619		283,619	34,883	318,502
Total	100	100.0000	283,619		283,619	34,883	318,502

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 162 Finance - Treasury Management

Receiving Department	Total	Customer Service	Cash Reciepts	Accounts Receivable	Debt Mgt/Investments	Business Tax Receipt
121 City Clerk	7,813	7,399	414	0	0	0
131 City Attorney	3,234	2,271	257	706	0	0
141 Civil Service Board	1,111	1,107	4	0	0	0
150 City Manager's Office	4,880	4,865	15	0	0	0
150.2 Agenda Coordination	751	751	0	0	0	0
160 Finance - Director's Office	1,816	1,816	0	0	0	0
161 Finance - General	1,623	1,623	0	0	0	0
162 Finance - Treasury	331,663	331,663	0	0	0	0
163 Finance - Financial	683	683	0	0	0	0
171-4 Human Resources	3,957	3,940	17	0	0	0
231 Management and Budget	2,178	2,178	0	0	0	0
241 GSA - Administration	5,591	5,549	42	0	0	0
243 GSA - Miami Riverside	2,745	2,720	25	0	0	0
244 GSA - Graphics	1,636	1,544	20	72	0	0
246 GSA - Light Fleet	17,700	17,655	45	0	0	0
247 GSA - Heavy Fleet	14,168	14,106	62	0	0	0
251 Information Technology	6,707	6,530	177	0	0	0
261 Procurement	1,822	1,810	12	0	0	0
271 Auditor General	1,437	1,371	12	54	0	0
301-3 Risk Management	18,954	12,258	1,486	5,210	0	0
431 Equal Opportunity &	867	867	0	0	0	0
101 MAYOR	4,099	4,091	8	0	0	0
111-5 COMMISSIONERS	23,094	22,483	593	18	0	0
152 CODE COMPLIANCE	24,239	7,527	3,264	13,448	0	0
181-9 FIRE-RESCUE	856,098	145,502	203,484	507,112	0	0
190-1 POLICE	595,451	91,853	100,907	402,691	0	0
201-9 PUBLIC WORKS	318,441	58,629	108,089	151,723	0	0
211-3 SOLID WASTE	708,034	58,998	157,972	491,064	0	0
221 DEPT OF REAL ESTATE	492,616	401,076	31,399	60,141	0	0
242 GSA PROPERTY MNGT	5,866	5,858	8	0	0	0
245 GSA	2,704	2,704	0	0	0	0
281-4 BUILDING	863,463	71,965	657,784	133,714	0	0
291-8 PARKS &	1,240,480	405,150	802,736	32,594	0	0
342 ZONING	176,257	0	79,410	96,847	0	0
351-5 PLANNING	159,702	94,390	59,489	5,823	0	0
401 CIP	9,604	0	9,100	504	0	0

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 162 Finance - Treasury Management

Receiving Department	Total	Customer Service	Cash Reciepts	Accounts Receivable	Debt Mgt/Investments	Business Tax Receipt
441 OFFICE OF RESILIENCY	1,322	1,322	0	0	0	0
450 HUMAN SERVICES	30,050	22,706	7,236	108	0	0
910 CD-COMMUNITY &	39,233	34,975	1,103	3,155	0	0
920 CRA - COMMUNITY	17,313	16,452	411	450	0	0
930 LIBERTY CITY	1,502	1,436	12	54	0	0
940 VIRGINIA KEY	30,114	27,192	2,687	235	0	0
950 CIVILIAN	3,165	3,121	8	36	0	0
970 COMPONENT UNITS	1,306	1,306	0	0	0	0
980 ND - NON	16,057	9,554	1,239	5,264	0	0
999 OTHER	1,274,039	27	0	0	955,510	318,502
Direct Billed	0	0	0	0	0	0
Total	7,325,585	1,911,023	2,229,527	1,911,023	955,510	318,502

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 163 Finance - Financial System Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	407,303			407,303
141 Civil Service Board	288	26	314	
150 City Manager's Office	1,426	200	1,626	
160 Finance - Director's Office	110,629	19,662	130,291	
161 Finance - General Accounting	879	120	999	
162 Finance - Treasury Management	591	92	683	
163 Finance - Financial System Services		590	590	
171-4 Human Resources		2,523	2,523	
271 Auditor General		379	379	
301-3 Risk Management		1,526	1,526	
431 Equal Opportunity & Diversity		281	281	
Total Allocated Additions:	113,813	25,399	139,212	139,212
Total To Be Allocated:	521,116	25,399		546,515

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 163 Finance - Financial System Services

	Total	General & Admin	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
Wages & Benefits					
Salaries	244,871	0	61,218	90,602	93,051
Fringe Benefits	19,382	0	4,846	7,171	7,365
Other Expense & Cost					
Retirement Contribution	86,000	0	21,500	31,820	32,680
Life and Health Insurance	51,000	0	12,750	18,870	19,380
Workers' Compensation	6,000	0	1,500	2,220	2,280
Profesional Service	0	0	0	0	0
Travel and Per Diem	50	0	13	19	18
Other Current Charges	0	0	0	0	0
Postage	0	0	0	0	0
Departmental Totals					
Total Expenditures	407,303	0	101,827	150,702	154,774
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	407,303	0	101,827	150,702	154,774
Allocation Step 1					
Inbound- All Others	113,813	113,813	0	0	0
Reallocate Admin Costs		(113,813)	28,453	42,111	43,249
1st Allocation	521,116	0	130,280	192,813	198,023
Allocation Step 2					
Inbound- All Others	25,399	25,399	0	0	0
Reallocate Admin Costs		(25,399)	6,350	9,398	9,651
2nd Allocation	25,399	0	6,350	9,398	9,651
Total For 00100 163 Finance - Financial System					
Total Allocated	546,515	0	136,630	202,211	207,674

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	1,577	0.4348	566		566		566
131 City Attorney	484	0.1334	174		174		174
141 Civil Service Board	236	0.0651	85		85		85
150 City Manager's Office	1,037	0.2859	372		372		372
150.2 Agenda Coordination	160	0.0441	57		57		57
160 Finance - Director's Office	387	0.1067	139		139		139
161 Finance - General Accounting	346	0.0954	124		124		124
162 Finance - Treasury Management	70,690	19.4898	25,391		25,391		25,391
163 Finance - Financial System Services	126	0.0347	45		45		45
171-4 Human Resources	727	0.2004	261		261	16	277
231 Management and Budget	402	0.1108	144		144	9	153
241 GSA - Administration	1,024	0.2823	368		368	23	391
243 GSA - Miami Riverside Center	502	0.1384	180		180	11	191
244 GSA - Graphics	285	0.0786	102		102	6	108
246 GSA - Light Fleet	3,258	0.8983	1,170		1,170	72	1,242
247 GSA - Heavy Fleet	2,603	0.7177	935		935	57	992
251 Information Technology	1,205	0.3322	433		433	27	460
261 Procurement	334	0.0921	120		120	7	127
271 Auditor General	253	0.0698	91		91	6	97
301-3 Risk Management	2,262	0.6237	812		812	50	862
431 Equal Opportunity & Diversity	160	0.0441	57		57	4	61
101 MAYOR	755	0.2082	271		271	17	288
111-5 COMMISSIONERS	4,149	1.1439	1,490		1,490	92	1,582
152 CODE COMPLIANCE	1,389	0.3830	499		499	31	530
181-9 FIRE-RESCUE	26,850	7.4028	9,644		9,644	593	10,237
190-1 POLICE	16,950	4.6733	6,088		6,088	374	6,462
201-9 PUBLIC WORKS	10,819	2.9829	3,886		3,886	239	4,125
211-3 SOLID WASTE	10,887	3.0016	3,911		3,911	240	4,151

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	74,012	20.4057	26,585		26,585	1,634	28,219
242 GSA PROPERTY MNGT	1,081	0.2980	388		388	24	412
245 GSA COMMUNICATIONS SERVICES	499	0.1376	179		179	11	190
281-4 BUILDING	13,280	3.6614	4,770		4,770	293	5,063
291-8 PARKS & RECREATION	74,763	20.6127	26,859		26,859	1,650	28,509
351-5 PLANNING	17,418	4.8023	6,256		6,256	384	6,640
441 OFFICE OF RESILIENCY AND	244	0.0673	88		88	5	93
450 HUMAN SERVICES	4,190	1.1552	1,505		1,505	92	1,597
910 CD-COMMUNITY & ECONOMIC	6,454	1.7794	2,318		2,318	142	2,460
920 CRA - COMMUNITY	3,036	0.8371	1,091		1,091	67	1,158
930 LIBERTY CITY	265	0.0731	95		95	6	101
940 VIRGINIA KEY	5,018	1.3835	1,802		1,802	111	1,913
950 CIVILIAN INVESTIGATIVE PANEL	576	0.1588	207		207	13	220
970 COMPONENT UNITS	241	0.0664	87		87	5	92
980 ND - NON DEPARTMENTAL	1,763	0.4861	633		633	39	672
999 OTHER	5	0.0014	2		2		2
SubTotal	362,702	100.0000	130,280		130,280	6,350	136,630
Total	362,702	100.0000	130,280		130,280	6,350	136,630

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	1.0883	2,098		2,098		2,098
131 City Attorney	11	1.3301	2,565		2,565		2,565
141 Civil Service Board	3	0.3628	699		699		699
150 City Manager's Office	14	1.6929	3,264		3,264		3,264
150.2 Agenda Coordination	2	0.2418	466		466		466
160 Finance - Director's Office	10	1.2092	2,331		2,331		2,331
161 Finance - General Accounting	27	3.2648	6,295		6,295		6,295
162 Finance - Treasury Management	26	3.1439	6,062		6,062		6,062
163 Finance - Financial System Services	2	0.2418	466		466		466
171-4 Human Resources	38	4.5949	8,860		8,860	494	9,354
231 Management and Budget	20	2.4184	4,663		4,663	260	4,923
241 GSA - Administration	8	0.9674	1,865		1,865	104	1,969
243 GSA - Miami Riverside Center	2	0.2418	466		466	26	492
244 GSA - Graphics	2	0.2418	466		466	26	492
246 GSA - Light Fleet	7	0.8464	1,632		1,632	91	1,723
247 GSA - Heavy Fleet	3	0.3628	699		699	39	738
251 Information Technology	32	3.8694	7,461		7,461	416	7,877
261 Procurement	18	2.1765	4,197		4,197	234	4,431
301-3 Risk Management	12	1.4510	2,798		2,798	156	2,954
431 Equal Opportunity & Diversity	2	0.2418	466		466	26	492
371 Grants Administration	6	0.7255	1,399		1,399	78	1,477
101 MAYOR	7	0.8464	1,632		1,632	91	1,723
111-5 COMMISSIONERS	9	1.0883	2,098		2,098	117	2,215
152 CODE COMPLIANCE	19	2.2975	4,430		4,430	247	4,677
181-9 FIRE-RESCUE	94	11.3664	21,916		21,916	1,222	23,138
190-1 POLICE	97	11.7292	22,616		22,616	1,260	23,876
201-9 PUBLIC WORKS	54	6.5296	12,590		12,590	702	13,292
211-3 SOLID WASTE	26	3.1439	6,062		6,062	338	6,400

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	23	2.7811	5,362		5,362	299	5,661
242 GSA PROPERTY MNGT	7	0.8464	1,632		1,632	91	1,723
245 GSA COMMUNICATIONS SERVICES	2	0.2418	466		466	26	492
281-4 BUILDING	45	5.4414	10,492		10,492	585	11,077
291-8 PARKS & RECREATION	87	10.5200	20,284		20,284	1,131	21,415
342 ZONING	8	0.9674	1,865		1,865	104	1,969
351-5 PLANNING	20	2.4184	4,663		4,663	260	4,923
381 COMMUNICATIONS	6	0.7255	1,399		1,399	78	1,477
401 CIP	19	2.2975	4,430		4,430	247	4,677
441 OFFICE OF RESILIENCY AND	5	0.6046	1,166		1,166	65	1,231
450 HUMAN SERVICES	18	2.1765	4,197		4,197	234	4,431
910 CD-COMMUNITY & ECONOMIC	27	3.2648	6,295		6,295	351	6,646
SubTotal	827	100.0000	192,813		192,813	9,398	202,211
Total	827	100.0000	192,813		192,813	9,398	202,211

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.2198	435		435		435
131 City Attorney	60	1.1988	2,374		2,374		2,374
141 Civil Service Board	5	0.0999	198		198		198
150 City Manager's Office	20	0.3996	791		791		791
150.2 Agenda Coordination	3	0.0599	119		119		119
160 Finance - Director's Office	10	0.1998	396		396		396
161 Finance - General Accounting	27	0.5395	1,068		1,068		1,068
162 Finance - Treasury Management	29	0.5794	1,147		1,147		1,147
163 Finance - Financial System Services	2	0.0400	79		79		79
171-4 Human Resources	39	0.7792	1,543		1,543	78	1,621
231 Management and Budget	20	0.3996	791		791	40	831
241 GSA - Administration	8	0.1598	317		317	16	333
243 GSA - Miami Riverside Center	6	0.1199	237		237	12	249
244 GSA - Graphics	5	0.0999	198		198	10	208
246 GSA - Light Fleet	35	0.6993	1,385		1,385	70	1,455
247 GSA - Heavy Fleet	32	0.6394	1,266		1,266	64	1,330
251 Information Technology	71	1.4186	2,809		2,809	142	2,951
261 Procurement	18	0.3596	712		712	36	748
301-3 Risk Management	21	0.4196	831		831	42	873
431 Equal Opportunity & Diversity	3	0.0599	119		119	6	125
371 Grants Administration	11	0.2198	435		435	22	457
101 MAYOR	20	0.3996	791		791	40	831
111-5 COMMISSIONERS	76	1.5185	3,007		3,007	152	3,159
152 CODE COMPLIANCE	70	1.3986	2,770		2,770	140	2,910
181-9 FIRE-RESCUE	901	18.0020	35,648		35,648	1,797	37,445
190-1 POLICE	1,674	33.4466	66,232		66,232	3,336	69,568
201-9 PUBLIC WORKS	160	3.1968	6,330		6,330	319	6,649
211-3 SOLID WASTE	224	4.4755	8,863		8,863	447	9,310

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	1,978		1,978	100	2,078
242 GSA PROPERTY MNGT	38	0.7592	1,503		1,503	76	1,579
245 GSA COMMUNICATIONS SERVICES	8	0.1598	317		317	16	333
281-4 BUILDING	180	3.5964	7,122		7,122	359	7,481
291-8 PARKS & RECREATION	931	18.6014	36,835		36,835	1,857	38,692
342 ZONING	30	0.5994	1,187		1,187	60	1,247
351-5 PLANNING	46	0.9191	1,820		1,820	92	1,912
381 COMMUNICATIONS	8	0.1598	317		317	16	333
401 CIP	21	0.4196	831		831	42	873
441 OFFICE OF RESILIENCY AND	6	0.1199	237		237	12	249
450 HUMAN SERVICES	72	1.4386	2,849		2,849	144	2,993
910 CD-COMMUNITY & ECONOMIC	35	0.6993	1,385		1,385	70	1,455
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	237		237	12	249
980 ND - NON DEPARTMENTAL	13	0.2597	514		514	26	540
SubTotal	5,005	100.0000	198,023		198,023	9,651	207,674
Total	5,005	100.0000	198,023		198,023	9,651	207,674

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

Receiving Department	Total	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
121 City Clerk	3,099	566	2,098	435
131 City Attorney	5,113	174	2,565	2,374
141 Civil Service Board	982	85	699	198
150 City Manager's Office	4,427	372	3,264	791
150.2 Agenda Coordination	642	57	466	119
160 Finance - Director's Office	2,866	139	2,331	396
161 Finance - General	7,487	124	6,295	1,068
162 Finance - Treasury	32,600	25,391	6,062	1,147
163 Finance - Financial	590	45	466	79
171-4 Human Resources	11,252	277	9,354	1,621
231 Management and Budget	5,907	153	4,923	831
241 GSA - Administration	2,693	391	1,969	333
243 GSA - Miami Riverside	932	191	492	249
244 GSA - Graphics	808	108	492	208
246 GSA - Light Fleet	4,420	1,242	1,723	1,455
247 GSA - Heavy Fleet	3,060	992	738	1,330
251 Information Technology	11,288	460	7,877	2,951
261 Procurement	5,306	127	4,431	748
271 Auditor General	97	97	0	0
301-3 Risk Management	4,689	862	2,954	873
431 Equal Opportunity &	678	61	492	125
371 Grants Administration	1,934	0	1,477	457
101 MAYOR	2,842	288	1,723	831
111-5 COMMISSIONERS	6,956	1,582	2,215	3,159
152 CODE COMPLIANCE	8,117	530	4,677	2,910
181-9 FIRE-RESCUE	70,820	10,237	23,138	37,445
190-1 POLICE	99,906	6,462	23,876	69,568
201-9 PUBLIC WORKS	24,066	4,125	13,292	6,649
211-3 SOLID WASTE	19,861	4,151	6,400	9,310
221 DEPT OF REAL ESTATE	35,958	28,219	5,661	2,078
242 GSA PROPERTY MNGT	3,714	412	1,723	1,579
245 GSA	1,015	190	492	333
281-4 BUILDING	23,621	5,063	11,077	7,481
291-8 PARKS &	88,616	28,509	21,415	38,692
342 ZONING	3,216	0	1,969	1,247
351-5 PLANNING	13,475	6,640	4,923	1,912

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

Receiving Department	Total	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
381 COMMUNICATIONS	1,810	0	1,477	333
401 CIP	5,550	0	4,677	873
441 OFFICE OF RESILIENCY	1,573	93	1,231	249
450 HUMAN SERVICES	9,021	1,597	4,431	2,993
910 CD-COMMUNITY &	10,561	2,460	6,646	1,455
920 CRA - COMMUNITY	1,158	1,158	0	0
930 LIBERTY CITY	101	101	0	0
940 VIRGINIA KEY	1,913	1,913	0	0
950 CIVILIAN	469	220	0	249
970 COMPONENT UNITS	92	92	0	0
980 ND - NON	1,212	672	0	540
999 OTHER	2	2	0	0
Direct Billed	0	0	0	0
Total	546,515	136,630	202,211	207,674

CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 includes 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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 171-4 Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,096,519			6,096,519
Building Depreciation	23,525		23,525	
Equipment Depreciation	15,480		15,480	
131 City Attorney	97,104	36,634	133,738	
141 Civil Service Board	5,615	516	6,131	
150 City Manager's Office	27,817	3,906	31,723	
150.2 Agenda Coordination	10,495	2,275	12,770	
160 Finance - Director's Office	8,968	1,629	10,597	
161 Finance - General Accounting	16,316	2,283	18,599	
162 Finance - Treasury Management	3,426	531	3,957	
163 Finance - Financial System Services	10,664	588	11,252	
171-4 Human Resources		49,216	49,216	
243 GSA - Miami Riverside Center		143,723	143,723	
244 GSA - Graphics		(293)	(293)	
251 Information Technology		197,049	197,049	
261 Procurement		29,872	29,872	
271 Auditor General		5,573	5,573	
301-3 Risk Management		30,210	30,210	
431 Equal Opportunity & Diversity		5,478	5,478	
Total Allocated Additions:	219,410	509,190	728,600	728,600
Total To Be Allocated:	6,315,929	509,190		6,825,119

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 171-4 Human Resources

	Total	General & Admin	Employee Relations	Labor Relations
Wages & Benefits				
Salaries	3,597,844	0	3,238,060	359,784
Fringe Benefits	282,848	0	254,563	28,285
Other Expense & Cost				
Retirement Contribution	1,189,000	0	1,070,100	118,900
Life and Health Insurance	746,000	0	671,400	74,600
Workers' Compensation	102,000	0	91,800	10,200
Professional Service	36,644	0	32,980	3,664
Travel and Per Diem	1,853	0	1,668	185
Postage	328	0	295	33
Rentals and Leases	5,120	0	4,608	512
Other Current Charge	308	0	277	31
Repair and Maintenance	121,000	0	108,900	12,100
Office Supplies & Minor Equipment	9,666	0	8,699	967
Publications, Subscriptions, & Membershi	3,908	0	3,517	391
Major Machinery and Equipment	0	0	0	0
Depreciation	0	0	0	0
Departmental Totals				
Total Expenditures	6,096,519	0	5,486,867	609,652
Deductions				
Total Deductions	0	0	0	0
Functional Cost	6,096,519	0	5,486,867	609,652
Allocation Step 1				
Inbound- All Others	219,410	219,410	0	0
Reallocate Admin Costs		(219,410)	197,469	21,941
1st Allocation	6,315,929	0	5,684,336	631,593
Allocation Step 2				
Inbound- All Others	509,190	509,190	0	0
Reallocate Admin Costs		(509,190)	458,271	50,919
2nd Allocation	509,190	0	458,271	50,919

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 171-4 Human Resources

	Total	General & Admin	Employee Relations	Labor Relations
Total For 00110 171-4 Human Resources				
Total Allocated	6,825,119	0	6,142,607	682,512

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.2198	12,493		12,493		12,493
131 City Attorney	60	1.1988	68,144		68,144		68,144
141 Civil Service Board	5	0.0999	5,679		5,679		5,679
150 City Manager's Office	20	0.3996	22,715		22,715		22,715
150.2 Agenda Coordination	3	0.0599	3,407		3,407		3,407
160 Finance - Director's Office	10	0.1998	11,357		11,357		11,357
161 Finance - General Accounting	27	0.5395	30,665		30,665		30,665
162 Finance - Treasury Management	29	0.5794	32,936		32,936		32,936
163 Finance - Financial System Services	2	0.0400	2,271		2,271		2,271
171-4 Human Resources	39	0.7792	44,294		44,294		44,294
231 Management and Budget	20	0.3996	22,715		22,715	1,910	24,625
241 GSA - Administration	8	0.1598	9,086		9,086	764	9,850
243 GSA - Miami Riverside Center	6	0.1199	6,814		6,814	573	7,387
244 GSA - Graphics	5	0.0999	5,679		5,679	477	6,156
246 GSA - Light Fleet	35	0.6993	39,751		39,751	3,342	43,093
247 GSA - Heavy Fleet	32	0.6394	36,343		36,343	3,056	39,399
251 Information Technology	71	1.4186	80,637		80,637	6,780	87,417
261 Procurement	18	0.3596	20,443		20,443	1,719	22,162
301-3 Risk Management	21	0.4196	23,850		23,850	2,005	25,855
431 Equal Opportunity & Diversity	3	0.0599	3,407		3,407	286	3,693
371 Grants Administration	11	0.2198	12,493		12,493	1,050	13,543
101 MAYOR	20	0.3996	22,715		22,715	1,910	24,625
111-5 COMMISSIONERS	76	1.5185	86,316		86,316	7,257	93,573
152 CODE COMPLIANCE	70	1.3986	79,501		79,501	6,685	86,186
181-9 FIRE-RESCUE	901	18.0020	1,023,294		1,023,294	86,039	1,109,333
190-1 POLICE	1,674	33.4466	1,901,213		1,901,213	159,857	2,061,070
201-9 PUBLIC WORKS	160	3.1968	181,717		181,717	15,279	196,996
211-3 SOLID WASTE	224	4.4755	254,404		254,404	21,390	275,794

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	56,787		56,787	4,775	61,562
242 GSA PROPERTY MNGT	38	0.7592	43,158		43,158	3,629	46,787
245 GSA COMMUNICATIONS SERVICES	8	0.1598	9,086		9,086	764	9,850
281-4 BUILDING	180	3.5964	204,432		204,432	17,189	221,621
291-8 PARKS & RECREATION	931	18.6014	1,057,366		1,057,366	88,904	1,146,270
342 ZONING	30	0.5994	34,072		34,072	2,865	36,937
351-5 PLANNING	46	0.9191	52,244		52,244	4,393	56,637
381 COMMUNICATIONS	8	0.1598	9,086		9,086	764	9,850
401 CIP	21	0.4196	23,850		23,850	2,005	25,855
441 OFFICE OF RESILIENCY AND	6	0.1199	6,814		6,814	573	7,387
450 HUMAN SERVICES	72	1.4386	81,773		81,773	6,875	88,648
910 CD-COMMUNITY & ECONOMIC	35	0.6993	39,751		39,751	3,342	43,093
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	6,814		6,814	573	7,387
980 ND - NON DEPARTMENTAL	13	0.2597	14,764		14,764	1,241	16,005
SubTotal	5,005	100.0000	5,684,336		5,684,336	458,271	6,142,607
Total	5,005	100.0000	5,684,336		5,684,336	458,271	6,142,607

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	11.0	0.2198	1,388		1,388		1,388
131 City Attorney	60.0	1.1988	7,572		7,572		7,572
141 Civil Service Board	5.0	0.0999	631		631		631
150 City Manager's Office	20.0	0.3996	2,524		2,524		2,524
150.2 Agenda Coordination	3.0	0.0599	379		379		379
160 Finance - Director's Office	10.0	0.1998	1,262		1,262		1,262
161 Finance - General Accounting	27.0	0.5395	3,407		3,407		3,407
162 Finance - Treasury Management	29.0	0.5794	3,660		3,660		3,660
163 Finance - Financial System Services	2.0	0.0400	252		252		252
171-4 Human Resources	39.0	0.7792	4,922		4,922		4,922
231 Management and Budget	20.0	0.3996	2,524		2,524	212	2,736
241 GSA - Administration	8.0	0.1598	1,010		1,010	85	1,095
243 GSA - Miami Riverside Center	6.0	0.1199	757		757	64	821
244 GSA - Graphics	5.0	0.0999	631		631	53	684
246 GSA - Light Fleet	35.0	0.6993	4,417		4,417	371	4,788
247 GSA - Heavy Fleet	32.0	0.6394	4,038		4,038	340	4,378
251 Information Technology	71.0	1.4186	8,960		8,960	753	9,713
261 Procurement	18.0	0.3596	2,271		2,271	191	2,462
301-3 Risk Management	21.0	0.4196	2,650		2,650	223	2,873
431 Equal Opportunity & Diversity	3.0	0.0599	379		379	32	411
371 Grants Administration	11.0	0.2198	1,388		1,388	117	1,505
101 MAYOR	20.0	0.3996	2,524		2,524	212	2,736
111-5 COMMISSIONERS	76.0	1.5185	9,591		9,591	806	10,397
152 CODE COMPLIANCE	70.0	1.3986	8,833		8,833	743	9,576
181-9 FIRE-RESCUE	901.0	18.0020	113,699		113,699	9,560	123,259
190-1 POLICE	1,674.0	33.4466	211,243		211,243	17,760	229,003
201-9 PUBLIC WORKS	160.0	3.1968	20,191		20,191	1,698	21,889
211-3 SOLID WASTE	224.0	4.4755	28,267		28,267	2,377	30,644

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 171-4 Human Resources

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
221 DEPT OF REAL ESTATE & ASSET	50.0	0.9990	6,310		6,310	531	6,841
242 GSA PROPERTY MNGT	38.0	0.7592	4,795		4,795	403	5,198
245 GSA COMMUNICATIONS SERVICES	8.0	0.1598	1,010		1,010	85	1,095
281-4 BUILDING	180.0	3.5964	22,715		22,715	1,910	24,625
291-8 PARKS & RECREATION	931.0	18.6014	117,485		117,485	9,878	127,363
342 ZONING	30.0	0.5994	3,786		3,786	318	4,104
351-5 PLANNING	46.0	0.9191	5,805		5,805	488	6,293
381 COMMUNICATIONS	8.0	0.1598	1,010		1,010	85	1,095
401 CIP	21.0	0.4196	2,650		2,650	223	2,873
441 OFFICE OF RESILIENCY AND	6.0	0.1199	757		757	64	821
450 HUMAN SERVICES	72.0	1.4386	9,086		9,086	764	9,850
910 CD-COMMUNITY & ECONOMIC	35.0	0.6993	4,417		4,417	371	4,788
950 CIVILIAN INVESTIGATIVE PANEL	6.0	0.1199	757		757	64	821
980 ND - NON DEPARTMENTAL	13.0	0.2597	1,640		1,640	138	1,778
SubTotal	5,005.0	100.0000	631,593		631,593	50,919	682,512
Total	5,005.0	100.0000	631,593		631,593	50,919	682,512

Allocation Basis: Number of Employees Covered by Union Agreement
Allocation Source: Human Resources - Employee Roster

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 171-4 Human Resources

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	13,881	12,493	1,388
131 City Attorney	75,716	68,144	7,572
141 Civil Service Board	6,310	5,679	631
150 City Manager's Office	25,239	22,715	2,524
150.2 Agenda Coordination	3,786	3,407	379
160 Finance - Director's Office	12,619	11,357	1,262
161 Finance - General	34,072	30,665	3,407
162 Finance - Treasury	36,596	32,936	3,660
163 Finance - Financial	2,523	2,271	252
171-4 Human Resources	49,216	44,294	4,922
231 Management and Budget	27,361	24,625	2,736
241 GSA - Administration	10,945	9,850	1,095
243 GSA - Miami Riverside	8,208	7,387	821
244 GSA - Graphics	6,840	6,156	684
246 GSA - Light Fleet	47,881	43,093	4,788
247 GSA - Heavy Fleet	43,777	39,399	4,378
251 Information Technology	97,130	87,417	9,713
261 Procurement	24,624	22,162	2,462
301-3 Risk Management	28,728	25,855	2,873
431 Equal Opportunity &	4,104	3,693	411
371 Grants Administration	15,048	13,543	1,505
101 MAYOR	27,361	24,625	2,736
111-5 COMMISSIONERS	103,970	93,573	10,397
152 CODE COMPLIANCE	95,762	86,186	9,576
181-9 FIRE-RESCUE	1,232,592	1,109,333	123,259
190-1 POLICE	2,290,073	2,061,070	229,003
201-9 PUBLIC WORKS	218,885	196,996	21,889
211-3 SOLID WASTE	306,438	275,794	30,644
221 DEPT OF REAL ESTATE	68,403	61,562	6,841
242 GSA PROPERTY MNGT	51,985	46,787	5,198
245 GSA	10,945	9,850	1,095
281-4 BUILDING	246,246	221,621	24,625
291-8 PARKS &	1,273,633	1,146,270	127,363
342 ZONING	41,041	36,937	4,104
351-5 PLANNING	62,930	56,637	6,293
381 COMMUNICATIONS	10,945	9,850	1,095

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 171-4 Human Resources

Receiving Department	Total	Employee Relations	Labor Relations
401 CIP	28,728	25,855	2,873
441 OFFICE OF RESILIENCY	8,208	7,387	821
450 HUMAN SERVICES	98,498	88,648	9,850
910 CD-COMMUNITY &	47,881	43,093	4,788
950 CIVILIAN	8,208	7,387	821
980 ND - NON	17,783	16,005	1,778
Direct Billed	0	0	0
Total	6,825,119	6,142,607	682,512

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 231 Management and Budget

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,112,008			5,112,008
Building Depreciation	6,707		6,707	
131 City Attorney	18,770	7,081	25,851	
141 Civil Service Board	2,879	264	3,143	
150 City Manager's Office	14,265	2,003	16,268	
150.2 Agenda Coordination	24,489	5,308	29,797	
160 Finance - Director's Office	4,599	835	5,434	
161 Finance - General Accounting	7,563	1,082	8,645	
162 Finance - Treasury Management	1,886	292	2,178	
163 Finance - Financial System Services	5,598	309	5,907	
171-4 Human Resources	25,239	2,122	27,361	
243 GSA - Miami Riverside Center		40,978	40,978	
244 GSA - Graphics		(602)	(602)	
251 Information Technology		91,237	91,237	
261 Procurement		17,341	17,341	
271 Auditor General		3,440	3,440	
301-3 Risk Management		15,255	15,255	
431 Equal Opportunity & Diversity		2,809	2,809	
Total Allocated Additions:	111,995	189,754	301,749	301,749
Total To Be Allocated:	5,224,003	189,754		5,413,757

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget

	Total	General & Admin	Budget Requests
Wages & Benefits			
Salaries	2,220,788	2,220,788	0
Fringe Benefits	184,212	184,212	0
Other Expense & Cost			
Retirement Contribution	720,000	720,000	0
Life and Health Insurance	463,000	463,000	0
Workers' Compensation	45,000	45,000	0
Professional Service	537,653	537,653	0
Travel and Per Diem	0	0	0
Communications and Relations	0	0	0
Postage	35	35	0
Rentals and Leases	1,565	1,565	0
Repair and Maintenance	69,500	69,500	0
Advertising and Relations	0	0	0
Other Current Charge	2,363	2,363	0
Office Supplies & Minor Equipment	22,348	22,348	0
Publications, Subscriptions, & Membershi	2,142	2,142	0
Transfer and Others	843,402	843,402	0
Major Machinery and Equipment	0	0	0
Capital Outlay	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	5,112,008	5,112,008	0
Deductions			
Total Deductions	0	0	0
Functional Cost	5,112,008	5,112,008	0
Allocation Step 1			
Inbound- All Others	111,995	111,995	0
Reallocate Admin Costs		(5,224,003)	5,224,003
1st Allocation	5,224,003	0	5,224,003

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget

	Total	General & Admin	Budget Requests
Allocation Step 2			
Inbound- All Others	189,754	189,754	0
Reallocate Admin Costs		(189,754)	189,754
2nd Allocation	189,754	0	189,754
Total For 00120 231 Management and Budget			
Total Allocated	5,413,757	0	5,413,757

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.2571	13,429		13,429		13,429
150 City Manager's Office	2	0.5141	26,859		26,859		26,859
160 Finance - Director's Office	1	0.2571	13,429		13,429		13,429
241 GSA - Administration	3	0.7712	40,288		40,288	1,479	41,767
181-9 FIRE-RESCUE	134	34.4473	1,799,528		1,799,528	66,044	1,865,572
190-1 POLICE	197	50.6427	2,645,575		2,645,575	97,095	2,742,670
201-9 PUBLIC WORKS	4	1.0283	53,717		53,717	1,971	55,688
211-3 SOLID WASTE	12	3.0848	161,152		161,152	5,914	167,066
221 DEPT OF REAL ESTATE & ASSET	6	1.5424	80,576		80,576	2,957	83,533
281-4 BUILDING	5	1.2853	67,147		67,147	2,464	69,611
291-8 PARKS & RECREATION	10	2.5707	134,293		134,293	4,929	139,222
381 COMMUNICATIONS	1	0.2571	13,429		13,429	493	13,922
401 CIP	11	2.8278	147,722		147,722	5,422	153,144
910 CD-COMMUNITY & ECONOMIC	2	0.5141	26,859		26,859	986	27,845
SubTotal	389	100.0000	5,224,003		5,224,003	189,754	5,413,757
Total	389	100.0000	5,224,003		5,224,003	189,754	5,413,757

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Tran

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 231 Management and Budget

Receiving Department	Total	Budget Requests
131 City Attorney	13,429	13,429
150 City Manager's Office	26,859	26,859
160 Finance - Director's Office	13,429	13,429
241 GSA - Administration	41,767	41,767
181-9 FIRE-RESCUE	1,865,572	1,865,572
190-1 POLICE	2,742,670	2,742,670
201-9 PUBLIC WORKS	55,688	55,688
211-3 SOLID WASTE	167,066	167,066
221 DEPT OF REAL ESTATE	83,533	83,533
281-4 BUILDING	69,611	69,611
291-8 PARKS &	139,222	139,222
381 COMMUNICATIONS	13,922	13,922
401 CIP	153,144	153,144
910 CD-COMMUNITY &	27,845	27,845
Direct Billed	0	0
Total	5,413,757	5,413,757

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 241 GSA - Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	22,410,336			22,410,336
Capital Outlay	(3,522,704)			
Total Deductions:	(3,522,704)			(3,522,704)
Building Depreciation	1,497		1,497	
Equipment Depreciation	1,349,314		1,349,314	
131 City Attorney	76,832	28,986	105,818	
141 Civil Service Board	1,152	106	1,258	
150 City Manager's Office	5,706	801	6,507	
150.2 Agenda Coordination	1,749	379	2,128	
160 Finance - Director's Office	1,839	334	2,173	
161 Finance - General Accounting	31,483	5,284	36,767	
162 Finance - Treasury Management	4,841	750	5,591	
163 Finance - Financial System Services	2,550	143	2,693	
171-4 Human Resources	10,096	849	10,945	
231 Management and Budget	40,288	1,479	41,767	
241 GSA - Administration		1,237,271	1,237,271	
243 GSA - Miami Riverside Center		9,143	9,143	
244 GSA - Graphics		(155)	(155)	
246 GSA - Light Fleet		593,858	593,858	
247 GSA - Heavy Fleet		1,477,070	1,477,070	
251 Information Technology		218,785	218,785	
261 Procurement		64,712	64,712	
271 Auditor General		1,363	1,363	
301-3 Risk Management		39,778	39,778	
431 Equal Opportunity & Diversity		1,124	1,124	
Total Allocated Additions:	1,527,347	3,682,060	5,209,407	5,209,407
Total To Be Allocated:	20,414,979	3,682,060		24,097,039

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA - Administration

	Total	General & Admin	Direction and Leadership
Wages & Benefits			
Salaries	879,649	0	879,649
Fringe Benefits	74,831	0	74,831
Other Expense & Cost			
Retirement Contribution	279,000	0	279,000
Life and Health Insurance	180,000	0	180,000
Workers' Compensation	55,000	0	55,000
Professional Service	37,208	0	37,208
Communications & Relations	5,434	0	5,434
Postage	59	0	59
Utility Services	117,095	0	117,095
Rentals and Leases	1,109	0	1,109
Insurance	2,664,000	0	2,664,000
Repair and Maintenance	646,022	0	646,022
Other Current Charge	8,625	0	8,625
Office Supplies & Minor Equipment	96,619	0	96,619
Other Materials & Supplies	28,366	0	28,366
Publications, Subscriptions, and Members	2,026	0	2,026
Major Machinery and Equipment	13,812,553	0	13,812,553
*Capital Outlay	3,522,704	3,522,704	0
Depreciation	0	0	0
Transfer and Others	0	0	0
Travel and Per Diem	36	36	0
Departmental Totals			
Total Expenditures	22,410,336	3,522,740	18,887,596
Deductions			
Total Deductions	(3,522,704)	(3,522,704)	0
Functional Cost	18,887,632	36	18,887,596
Allocation Step 1			
Inbound- All Others	1,527,347	1,527,347	0
Reallocate Admin Costs		(1,527,383)	1,527,383
1st Allocation	20,414,979	0	20,414,979

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA - Administration

	Total	General & Admin	Direction and Leadership
Allocation Step 2			
Inbound- All Others	3,682,060	3,682,060	0
Reallocate Admin Costs		(3,682,060)	3,682,060
2nd Allocation	3,682,060	0	3,682,060
Total For 00130 241 GSA - Administration			
Total Allocated	24,097,039	0	24,097,039

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	8	6.0606	1,237,271		1,237,271		1,237,271
243 GSA - Miami Riverside Center	6	4.5455	927,954		927,954	178,164	1,106,118
244 GSA - Graphics	5	3.7879	773,295		773,295	148,470	921,765
246 GSA - Light Fleet	35	26.5152	5,413,063		5,413,063	1,039,291	6,452,354
247 GSA - Heavy Fleet	32	24.2424	4,949,086		4,949,086	950,209	5,899,295
242 GSA PROPERTY MNGT	38	28.7878	5,877,039		5,877,039	1,128,374	7,005,413
245 GSA COMMUNICATIONS SERVICES	8	6.0606	1,237,271		1,237,271	237,552	1,474,823
SubTotal	132	100.0000	20,414,979		20,414,979	3,682,060	24,097,039
Total	132	100.0000	20,414,979		20,414,979	3,682,060	24,097,039

Allocation Basis: Number of Employees in Supervised Departments
Allocation Source: Human Resources - Employee Roster

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 241 GSA - Administration

Receiving Department	Total	Direction and Leadership
241 GSA - Administration	1,237,271	1,237,271
243 GSA - Miami Riverside	1,106,118	1,106,118
244 GSA - Graphics	921,765	921,765
246 GSA - Light Fleet	6,452,354	6,452,354
247 GSA - Heavy Fleet	5,899,295	5,899,295
242 GSA PROPERTY MNGT	7,005,413	7,005,413
245 GSA	1,474,823	1,474,823
Direct Billed	0	0
Total	24,097,039	24,097,039

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 243 GSA - Miami Riverside Center

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,200,818			2,200,818
Building Depreciation	12,016		12,016	
Equipment Depreciation	4,108		4,108	
141 Civil Service Board	864	79	943	
150 City Manager's Office	4,279	601	4,880	
160 Finance - Director's Office	1,380	251	1,631	
161 Finance - General Accounting	8,498	1,246	9,744	
162 Finance - Treasury Management	2,377	368	2,745	
163 Finance - Financial System Services	883	49	932	
171-4 Human Resources	7,571	637	8,208	
241 GSA - Administration	927,954	178,164	1,106,118	
243 GSA - Miami Riverside Center		73,415	73,415	
261 Procurement		24,279	24,279	
271 Auditor General		695	695	
301-3 Risk Management		4,577	4,577	
431 Equal Opportunity & Diversity		843	843	
Total Allocated Additions:	969,930	285,204	1,255,134	1,255,134
Total To Be Allocated:	3,170,748	285,204		3,455,952

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 243 GSA - Miami Riverside Center

	Total	General & Admin	MRC Operations	Mail Operations
Wages & Benefits				
Salaries	448,476	170,421	224,238	53,817
Fringe Benefits	43,313	16,459	21,656	5,198
Other Expense & Cost				
Retirement Contribution	173,000	65,740	86,500	20,760
Life and Health Insurance	154,000	58,520	77,000	18,480
Workers' Compensation	34,000	12,920	17,000	4,080
Professional Service	649,780	246,916	324,890	77,974
Utility Services	575,136	218,552	287,568	69,016
Rentals and Leases	646	245	323	78
Repair and Maintenance	119,699	45,486	59,849	14,364
Other Current Charges	520	198	260	62
Office Supplies & Minor Equipment	1,046	397	523	126
Other Materials & Supplies	1,094	416	547	131
Publications, Subscriptions, & Membershi	108	41	54	13
Major Machinery and Equipment	0	0	0	0
Capital Outlay	0	0	0	0
Depreciation	0	0	0	0
Departmental Totals				
Total Expenditures	2,200,818	836,311	1,100,408	264,099
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,200,818	836,311	1,100,408	264,099
Allocation Step 1				
Inbound- All Others	969,930	969,930	0	0
Reallocate Admin Costs		(1,806,241)	1,456,645	349,596
1st Allocation	3,170,748	0	2,557,053	613,695
Allocation Step 2				
Inbound- All Others	285,204	285,204	0	0
Reallocate Admin Costs		(285,204)	230,003	55,201
2nd Allocation	285,204	0	230,003	55,201

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 243 GSA - Miami Riverside Center

	Total	General & Admin	MRC Operations	Mail Operations
Total For 00140 243 GSA - Miami Riverside				
Total Allocated	3,455,952	0	2,787,056	668,896

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	7.1257	182,208		182,208		182,208
141 Civil Service Board	1,144	0.7079	18,101		18,101		18,101
150 City Manager's Office	3,795	2.3482	60,045		60,045		60,045
160 Finance - Director's Office	16,454	10.1812	260,338		260,338		260,338
171-4 Human Resources	9,084	5.6209	143,729		143,729		143,729
231 Management and Budget	2,590	1.6026	40,979		40,979		40,979
241 GSA - Administration	578	0.3576	9,145		9,145		9,145
243 GSA - Miami Riverside Center	4,640	2.8711	73,415		73,415		73,415
251 Information Technology	11,964	7.4029	189,296		189,296	24,611	213,907
261 Procurement	2,621	1.6218	41,470		41,470	5,392	46,862
431 Equal Opportunity & Diversity	952	0.5891	15,063		15,063	1,958	17,021
371 Grants Administration	1,624	1.0049	25,695		25,695	3,341	29,036
111-5 COMMISSIONERS	294	0.1819	4,652		4,652	605	5,257
152 CODE COMPLIANCE	7,597	4.7008	120,201		120,201	15,628	135,829
181-9 FIRE-RESCUE	11,837	7.3243	187,287		187,287	24,350	211,637
190-1 POLICE	2,800	1.7325	44,302		44,302	5,760	50,062
201-9 PUBLIC WORKS	10,596	6.5564	167,652		167,652	21,797	189,449
221 DEPT OF REAL ESTATE & ASSET	4,980	3.0815	78,794		78,794	10,244	89,038
281-4 BUILDING	22,710	14.0520	359,323		359,323	46,714	406,037
291-8 PARKS & RECREATION	5,970	3.6940	94,458		94,458	12,281	106,739
342 ZONING	4,964	3.0716	78,541		78,541	10,211	88,752
351-5 PLANNING	8,201	5.0745	129,758		129,758	16,870	146,628
381 COMMUNICATIONS	2,456	1.5197	38,859		38,859	5,052	43,911
401 CIP	4,086	2.5283	64,649		64,649	8,405	73,054
450 HUMAN SERVICES	1,900	1.1757	30,062		30,062	3,908	33,970
910 CD-COMMUNITY & ECONOMIC	5,775	3.5734	91,373		91,373	11,880	103,253
980 ND - NON DEPARTMENTAL	484	0.2995	7,658		7,658	996	8,654
SubTotal	161,612	100.0000	2,557,053		2,557,053	230,003	2,787,056

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	161,612	100.0000	2,557,053		2,557,053	230,003	2,787,056

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 243 GSA - Miami Riverside Center

Activity - Mail Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	4,637	0.7294	4,476	-4,637	-161		-161
141 Civil Service Board	83	0.0131	80	-83	-3		-3
150 City Manager's Office	59	0.0093	57	-59	-2		-2
160 Finance - Director's Office	15,417	2.4251	14,882	-15,417	-535		-535
162 Finance - Treasury Management	6,623	1.0418	6,393	-6,623	-230		-230
171-4 Human Resources	164	0.0258	158	-164	-6		-6
231 Management and Budget	35	0.0055	34	-35	-1		-1
241 GSA - Administration	59	0.0093	57	-59	-2		-2
261 Procurement	113	0.0178	109	-113	-4	10	6
271 Auditor General	1	0.0002	1	-1			
301-3 Risk Management	5,458	0.8585	5,269	-5,458	-189	495	306
101 MAYOR	18	0.0028	17	-18	-1	2	1
111-5 COMMISSIONERS	1,706	0.2684	1,647	-1,706	-59	155	96
152 CODE COMPLIANCE	76,596	12.0484	73,940	-76,596	-2,656	6,947	4,291
181-9 FIRE-RESCUE	2,113	0.3324	2,040	-2,113	-73	192	119
190-1 POLICE	40,694	6.4011	39,283	-40,694	-1,411	3,691	2,280
201-9 PUBLIC WORKS	731	0.1150	706	-731	-25	66	41
211-3 SOLID WASTE	109,361	17.2022	105,569	-109,361	-3,792	9,918	6,126
221 DEPT OF REAL ESTATE & ASSET	1,990	0.3130	1,921	-1,990	-69	180	111
281-4 BUILDING	139,439	21.9334	134,604	-139,439	-4,835	12,646	7,811
291-8 PARKS & RECREATION	1,184	0.1862	1,143	-1,184	-41	107	66
342 ZONING	1,958	0.3080	1,890	-1,958	-68	178	110
351-5 PLANNING	196,928	30.9762	190,103	-196,928	-6,825	17,860	11,035
401 CIP	2,065	0.3248	1,993	-2,065	-72	187	115
450 HUMAN SERVICES	17	0.0027	16	-17	-1	2	1
910 CD-COMMUNITY & ECONOMIC	8,877	1.3963	8,569	-8,877	-308	805	497
920 CRA - COMMUNITY	2	0.0003	2	-2			
950 CIVILIAN INVESTIGATIVE PANEL	92	0.0145	89	-92	-3	8	5

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
960 PENSION	19,317	3.0385	18,647	-19,317	-670	1,752	1,082
SubTotal	635,737	100.0000	613,695	-635,737	-22,042	55,201	33,159
Direct Billed				635,737	635,737		635,737
Total	635,737	100.0000	613,695		613,695	55,201	668,896

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 243 GSA - Miami Riverside Center

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	(161)	0	(161)
131 City Attorney	182,208	182,208	0
141 Civil Service Board	18,098	18,101	(3)
150 City Manager's Office	60,043	60,045	(2)
160 Finance - Director's Office	259,803	260,338	(535)
162 Finance - Treasury	(230)	0	(230)
171-4 Human Resources	143,723	143,729	(6)
231 Management and Budget	40,978	40,979	(1)
241 GSA - Administration	9,143	9,145	(2)
243 GSA - Miami Riverside	73,415	73,415	0
251 Information Technology	213,907	213,907	0
261 Procurement	46,868	46,862	6
301-3 Risk Management	306	0	306
431 Equal Opportunity &	17,021	17,021	0
371 Grants Administration	29,036	29,036	0
101 MAYOR	1	0	1
111-5 COMMISSIONERS	5,353	5,257	96
152 CODE COMPLIANCE	140,120	135,829	4,291
181-9 FIRE-RESCUE	211,756	211,637	119
190-1 POLICE	52,342	50,062	2,280
201-9 PUBLIC WORKS	189,490	189,449	41
211-3 SOLID WASTE	6,126	0	6,126
221 DEPT OF REAL ESTATE	89,149	89,038	111
281-4 BUILDING	413,848	406,037	7,811
291-8 PARKS &	106,805	106,739	66
342 ZONING	88,862	88,752	110
351-5 PLANNING	157,663	146,628	11,035
381 COMMUNICATIONS	43,911	43,911	0
401 CIP	73,169	73,054	115
450 HUMAN SERVICES	33,971	33,970	1
910 CD-COMMUNITY &	103,750	103,253	497
950 CIVILIAN	5	0	5
960 PENSION	1,082	0	1,082
980 ND - NON	8,654	8,654	0

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 243 GSA - Miami Riverside Center

Receiving Department	Total	MRC Operations	Mail Operations
Direct Billed	635,737	0	635,737
Total	3,455,952	2,787,056	668,896

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 244 GSA - Graphics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	858,749			858,749
Equipment Depreciation	9,438		9,438	
141 Civil Service Board	720	66	786	
150 City Manager's Office	3,566	501	4,067	
160 Finance - Director's Office	1,150	209	1,359	
161 Finance - General Accounting	5,156	804	5,960	
162 Finance - Treasury Management	1,419	217	1,636	
163 Finance - Financial System Services	766	42	808	
171-4 Human Resources	6,310	530	6,840	
241 GSA - Administration	773,295	148,470	921,765	
244 GSA - Graphics		(1,155)	(1,155)	
261 Procurement		10,454	10,454	
271 Auditor General		685	685	
301-3 Risk Management		3,813	3,813	
431 Equal Opportunity & Diversity		702	702	
Total Allocated Additions:	801,820	165,338	967,158	967,158
Total To Be Allocated:	1,660,569	165,338		1,825,907

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 244 GSA - Graphics

	Total	General & Admin	Graphics Services
Wages & Benefits			
Salaries	442,139	0	442,139
Fringe Benefits	32,984	0	32,984
Other Expense & Cost			
Retirement Contribution	151,000	0	151,000
Life and Health Insurance	77,000	0	77,000
Workers' Compensation	30,000	0	30,000
Professional Service	52,382	0	52,382
Rentals and Leases	646	0	646
Repair and Maintenance	9,984	0	9,984
Printing and Graphics	41,166	0	41,166
Office Supplies & Minor Equipment	11,776	0	11,776
Other Materials and Supplies	0	0	0
Publications, Subscriptions, & Membershi	9,672	0	9,672
Major Machinery and Equipment	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	858,749	0	858,749
Deductions			
Total Deductions	0	0	0
Functional Cost	858,749	0	858,749
Allocation Step 1			
Inbound- All Others	801,820	801,820	0
Reallocate Admin Costs		(801,820)	801,820
1st Allocation	1,660,569	0	1,660,569
Allocation Step 2			
Inbound- All Others	165,338	165,338	0
Reallocate Admin Costs		(165,338)	165,338
2nd Allocation	165,338	0	165,338

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 244 GSA - Graphics

	Total	General & Admin	Graphics Services
Total For 00150 244 GSA - Graphics			
Total Allocated	1,825,907	0	1,825,907

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	8,517	0.4831	8,022	-8,517	-495		-495
131 City Attorney	9,349	0.5303	8,806	-9,349	-543		-543
150 City Manager's Office	2,189	0.1242	2,062	-2,189	-127		-127
150.2 Agenda Coordination	61,452	3.4857	57,882	-61,452	-3,570		-3,570
160 Finance - Director's Office	62,594	3.5504	58,958	-62,594	-3,636		-3,636
161 Finance - General Accounting	918	0.0521	865	-918	-53		-53
162 Finance - Treasury Management	1,308	0.0742	1,232	-1,308	-76		-76
171-4 Human Resources	5,042	0.2860	4,749	-5,042	-293		-293
231 Management and Budget	10,370	0.5882	9,768	-10,370	-602		-602
241 GSA - Administration	2,666	0.1512	2,511	-2,666	-155		-155
244 GSA - Graphics	19,874	1.1273	18,719	-19,874	-1,155		-1,155
246 GSA - Light Fleet	5,602	0.3178	5,277	-5,602	-325	587	262
251 Information Technology	918	0.0521	865	-918	-53	96	43
261 Procurement	20,828	1.1814	19,618	-20,828	-1,210	2,181	971
271 Auditor General	1,103	0.0626	1,039	-1,103	-64	116	52
301-3 Risk Management	13,747	0.7798	12,948	-13,747	-799	1,440	641
371 Grants Administration	1,862	0.1056	1,754	-1,862	-108	195	87
101 MAYOR	24,882	1.4114	23,436	-24,882	-1,446	2,606	1,160
111-5 COMMISSIONERS	554,134	31.4312	521,940	-554,134	-32,194	58,034	25,840
152 CODE COMPLIANCE	23,784	1.3491	22,402	-23,784	-1,382	2,491	1,109
181-9 FIRE-RESCUE	228,608	12.9671	215,327	-228,608	-13,281	23,942	10,661
190-1 POLICE	190,538	10.8077	179,469	-190,538	-11,069	19,955	8,886
201-9 PUBLIC WORKS	20,587	1.1677	19,391	-20,587	-1,196	2,156	960
211-3 SOLID WASTE	91,445	5.1869	86,133	-91,445	-5,312	9,577	4,265
221 DEPT OF REAL ESTATE & ASSET	21,600	1.2252	20,345	-21,600	-1,255	2,262	1,007
242 GSA PROPERTY MNGT	5,598	0.3175	5,273	-5,598	-325	586	261
245 GSA COMMUNICATIONS SERVICES	74	0.0042	70	-74	-4	8	4
281-4 BUILDING	73,009	4.1412	68,768	-73,009	-4,241	7,646	3,405

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
291-8 PARKS & RECREATION	118,830	6.7403	111,927	-118,830	-6,903	12,445	5,542
342 ZONING	4,092	0.2321	3,854	-4,092	-238	429	191
351-5 PLANNING	88,113	4.9979	82,994	-88,113	-5,119	9,228	4,109
381 COMMUNICATIONS	1,921	0.1090	1,809	-1,921	-112	201	89
401 CIP	16,825	0.9543	15,848	-16,825	-977	1,762	785
441 OFFICE OF RESILIENCY AND	13,523	0.7671	12,737	-13,523	-786	1,416	630
450 HUMAN SERVICES	24,051	1.3642	22,654	-24,051	-1,397	2,519	1,122
910 CD-COMMUNITY & ECONOMIC	6,182	0.3507	5,823	-6,182	-359	647	288
920 CRA - COMMUNITY	24	0.0014	23	-24	-1	3	2
930 LIBERTY CITY	118	0.0067	111	-118	-7	12	5
950 CIVILIAN INVESTIGATIVE PANEL	2,127	0.1206	2,003	-2,127	-124	223	99
970 COMPONENT UNITS	24,585	1.3945	23,157	-24,585	-1,428	2,575	1,147
SubTotal	1,762,989	100.0000	1,660,569	-1,762,989	-102,420	165,338	62,918
Direct Billed				1,762,989	1,762,989		1,762,989
Total	1,762,989	100.0000	1,660,569		1,660,569	165,338	1,825,907

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 244 GSA - Graphics

Receiving Department	Total	Graphics Services
121 City Clerk	(495)	(495)
131 City Attorney	(543)	(543)
150 City Manager's Office	(127)	(127)
150.2 Agenda Coordination	(3,570)	(3,570)
160 Finance - Director's Office	(3,636)	(3,636)
161 Finance - General	(53)	(53)
162 Finance - Treasury	(76)	(76)
171-4 Human Resources	(293)	(293)
231 Management and Budget	(602)	(602)
241 GSA - Administration	(155)	(155)
244 GSA - Graphics	(1,155)	(1,155)
246 GSA - Light Fleet	262	262
251 Information Technology	43	43
261 Procurement	971	971
271 Auditor General	52	52
301-3 Risk Management	641	641
371 Grants Administration	87	87
101 MAYOR	1,160	1,160
111-5 COMMISSIONERS	25,840	25,840
152 CODE COMPLIANCE	1,109	1,109
181-9 FIRE-RESCUE	10,661	10,661
190-1 POLICE	8,886	8,886
201-9 PUBLIC WORKS	960	960
211-3 SOLID WASTE	4,265	4,265
221 DEPT OF REAL ESTATE	1,007	1,007
242 GSA PROPERTY MNGT	261	261
245 GSA	4	4
281-4 BUILDING	3,405	3,405
291-8 PARKS &	5,542	5,542
342 ZONING	191	191
351-5 PLANNING	4,109	4,109
381 COMMUNICATIONS	89	89
401 CIP	785	785
441 OFFICE OF RESILIENCY	630	630
450 HUMAN SERVICES	1,122	1,122
910 CD-COMMUNITY &	288	288

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 244 GSA - Graphics

Receiving Department	Total	Graphics Services
920 CRA - COMMUNITY	2	2
930 LIBERTY CITY	5	5
950 CIVILIAN	99	99
970 COMPONENT UNITS	1,147	1,147
Direct Billed	1,762,989	1,762,989
Total	1,825,907	1,825,907

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 246 GSA - Light Fleet

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,152,695			8,152,695
Major Machinery and Equipment	0			
Total Deductions:	0			0
Equipment Depreciation	5,136,357		5,136,357	
141 Civil Service Board	5,039	463	5,502	
150 City Manager's Office	24,964	3,506	28,470	
160 Finance - Director's Office	8,048	1,462	9,510	
161 Finance - General Accounting	183,588	27,136	210,724	
162 Finance - Treasury Management	15,326	2,374	17,700	
163 Finance - Financial System Services	4,187	233	4,420	
171-4 Human Resources	44,168	3,713	47,881	
241 GSA - Administration	5,413,063	1,039,291	6,452,354	
244 GSA - Graphics	(325)	587	262	
261 Procurement		54,628	54,628	
271 Auditor General		3,931	3,931	
301-3 Risk Management		30,583	30,583	
431 Equal Opportunity & Diversity		4,916	4,916	
Total Allocated Additions:	10,834,415	1,172,823	12,007,238	12,007,238
Total To Be Allocated:	18,987,110	1,172,823		20,159,933

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 246 GSA - Light Fleet

	Total	General & Admin	Light Fleet & Small Equip
Wages & Benefits			
Salaries	2,537,405	0	2,537,405
Fringe Benefits	330,844	0	330,844
Other Expense & Cost			
Retirement Contribution	939,000	0	939,000
Life and Health Insurance	811,000	0	811,000
Workers' Compensation	184,000	0	184,000
Professional Service	113,143	0	113,143
Travel and Per Diem	1,417	0	1,417
Rentals and Leases	3,320	0	3,320
Repair and Maintenance	3,183,267	0	3,183,267
Printing and Graphics	0	0	0
Other Current Charge	121	0	121
Office Supplies & Minor Equipment	15,062	0	15,062
Other Materials & Supplies	16,880	0	16,880
Publications, Subscriptions, & Membershi	14,537	0	14,537
*Major Machinery and Equipment	0	0	0
Capital Outlay	2,699	2,699	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	8,152,695	2,699	8,149,996
Deductions			
Total Deductions	0	0	0
Functional Cost	8,152,695	2,699	8,149,996
Allocation Step 1			
Inbound- All Others	10,834,415	10,834,415	0
Reallocate Admin Costs		(10,837,114)	10,837,114
1st Allocation	18,987,110	0	18,987,110
Allocation Step 2			
Inbound- All Others	1,172,823	1,172,823	0
Reallocate Admin Costs		(1,172,823)	1,172,823
2nd Allocation	1,172,823	0	1,172,823

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 246 GSA - Light Fleet

	Total	General & Admin	Light Fleet & Small Equip
Total For 00160 246 GSA - Light Fleet			
Total Allocated	20,159,933	0	20,159,933

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 246 GSA - Light Fleet

Activity - Light Fleet & Small Equip

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	1,067	0.0174	3,313	-1,067	2,246		2,246
150 City Manager's Office	1,288	0.0211	3,999	-1,288	2,711		2,711
241 GSA - Administration	282,120	4.6135	875,978	-282,120	593,858		593,858
251 Information Technology	8,917	0.1458	27,687	-8,917	18,770	1,794	20,564
261 Procurement	914	0.0149	2,838	-914	1,924	184	2,108
301-3 Risk Management	183	0.0030	568	-183	385	37	422
101 MAYOR	5,898	0.0965	18,313	-5,898	12,415	1,186	13,601
111-5 COMMISSIONERS	42,949	0.7024	133,356	-42,949	90,407	8,639	99,046
152 CODE COMPLIANCE	150,532	2.4617	467,400	-150,532	316,868	30,280	347,148
181-9 FIRE-RESCUE	301,186	4.9253	935,178	-301,186	633,992	60,584	694,576
190-1 POLICE	1,516,219	24.7949	4,707,837	-1,516,219	3,191,618	304,989	3,496,607
211-3 SOLID WASTE	3,150,387	51.5186	9,781,903	-3,150,387	6,631,516	633,702	7,265,218
221 DEPT OF REAL ESTATE & ASSET	6,609	0.1081	20,521	-6,609	13,912	1,329	15,241
281-4 BUILDING	96,355	1.5757	299,181	-96,355	202,826	19,382	222,208
291-8 PARKS & RECREATION	317,694	5.1953	986,435	-317,694	668,741	63,904	732,645
351-5 PLANNING	1,633	0.0267	5,071	-1,633	3,438	328	3,766
381 COMMUNICATIONS	8,393	0.1373	26,060	-8,393	17,667	1,688	19,355
401 CIP	4,275	0.0699	13,274	-4,275	8,999	860	9,859
441 OFFICE OF RESILIENCY AND	174,966	2.8612	543,267	-174,966	368,301	35,195	403,496
450 HUMAN SERVICES	39,572	0.6471	122,871	-39,572	83,299	7,960	91,259
910 CD-COMMUNITY & ECONOMIC	721	0.0118	2,239	-721	1,518	145	1,663
920 CRA - COMMUNITY	2,389	0.0391	7,418	-2,389	5,029	481	5,510
970 COMPONENT UNITS	774	0.0127	2,403	-774	1,629	156	1,785
SubTotal	6,115,041	100.0000	18,987,110	-6,115,041	12,872,069	1,172,823	14,044,892
Direct Billed				6,115,041	6,115,041		6,115,041
Total	6,115,041	100.0000	18,987,110		18,987,110	1,172,823	20,159,933

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 246 GSA - Light Fleet

Receiving Department	Total	Light Fleet & Small Equip
131 City Attorney	2,246	2,246
150 City Manager's Office	2,711	2,711
241 GSA - Administration	593,858	593,858
251 Information Technology	20,564	20,564
261 Procurement	2,108	2,108
301-3 Risk Management	422	422
101 MAYOR	13,601	13,601
111-5 COMMISSIONERS	99,046	99,046
152 CODE COMPLIANCE	347,148	347,148
181-9 FIRE-RESCUE	694,576	694,576
190-1 POLICE	3,496,607	3,496,607
211-3 SOLID WASTE	7,265,218	7,265,218
221 DEPT OF REAL ESTATE	15,241	15,241
281-4 BUILDING	222,208	222,208
291-8 PARKS &	732,645	732,645
351-5 PLANNING	3,766	3,766
381 COMMUNICATIONS	19,355	19,355
401 CIP	9,859	9,859
441 OFFICE OF RESILIENCY	403,496	403,496
450 HUMAN SERVICES	91,259	91,259
910 CD-COMMUNITY &	1,663	1,663
920 CRA - COMMUNITY	5,510	5,510
970 COMPONENT UNITS	1,785	1,785
Direct Billed	6,115,041	6,115,041
Total	20,159,933	20,159,933

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 247 GSA - Heavy Fleet

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,344,400			11,344,400
Equipment Depreciation	690,393		690,393	
141 Civil Service Board	4,607	423	5,030	
150 City Manager's Office	22,824	3,205	26,029	
160 Finance - Director's Office	7,358	1,337	8,695	
161 Finance - General Accounting	65,103	9,072	74,175	
162 Finance - Treasury Management	12,268	1,900	14,168	
163 Finance - Financial System Services	2,900	160	3,060	
171-4 Human Resources	40,381	3,396	43,777	
241 GSA - Administration	4,949,086	950,209	5,899,295	
261 Procurement		90,710	90,710	
271 Auditor General		3,738	3,738	
301-3 Risk Management		25,032	25,032	
431 Equal Opportunity & Diversity		4,495	4,495	
Total Allocated Additions:	5,794,920	1,093,677	6,888,597	6,888,597
Total To Be Allocated:	17,139,320	1,093,677		18,232,997

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 247 GSA - Heavy Fleet

	Total	General & Admin	Heavy Fleet
Wages & Benefits			
Salaries	2,413,371	0	2,413,371
Fringe Benefits	314,092	0	314,092
Other Expense & Cost			
Retirement Contribution	886,000	0	886,000
Life and Health Insurance	734,000	0	734,000
Workers' Compensation	174,000	0	174,000
Professional Service	11,403	0	11,403
Postage	72	0	72
Utility Services	5,283	0	5,283
Rentals and Leases	646	0	646
Repair and Maintenance	3,555,257	0	3,555,257
Other Current Charge	500	0	500
Office Supplies & Minor Equipment	13,296	0	13,296
Other Materials & Supplies	3,219,830	0	3,219,830
Major Machinery and Equipment	0	0	0
Publications, Subscriptions, & Membershi	16,650	0	16,650
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	11,344,400	0	11,344,400
Deductions			
Total Deductions	0	0	0
Functional Cost	11,344,400	0	11,344,400
Allocation Step 1			
Inbound- All Others	5,794,920	5,794,920	0
Reallocate Admin Costs		(5,794,920)	5,794,920
1st Allocation	17,139,320	0	17,139,320
Allocation Step 2			
Inbound- All Others	1,093,677	1,093,677	0
Reallocate Admin Costs		(1,093,677)	1,093,677
2nd Allocation	1,093,677	0	1,093,677

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 247 GSA - Heavy Fleet

	Total	General & Admin	Heavy Fleet
Total For 00170 247 GSA - Heavy Fleet			
Total Allocated	18,232,997	0	18,232,997

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	1,004,957	14.4815	2,482,027	-1,004,957	1,477,070		1,477,070
181-9 FIRE-RESCUE	15,288	0.2203	37,758	-15,288	22,470	2,817	25,287
190-1 POLICE	31,659	0.4562	78,191	-31,659	46,532	5,834	52,366
201-9 PUBLIC WORKS	1,630,315	23.4929	4,026,526	-1,630,315	2,396,211	300,446	2,696,657
211-3 SOLID WASTE	4,023,737	57.9822	9,937,763	-4,023,737	5,914,026	741,522	6,655,548
221 DEPT OF REAL ESTATE & ASSET	6,378	0.0919	15,752	-6,378	9,374	1,175	10,549
291-8 PARKS & RECREATION	224,877	3.2405	555,398	-224,877	330,521	41,442	371,963
970 COMPONENT UNITS	2,391	0.0345	5,905	-2,391	3,514	441	3,955
SubTotal	6,939,602	100.0000	17,139,320	-6,939,602	10,199,718	1,093,677	11,293,395
Direct Billed				6,939,602	6,939,602		6,939,602
Total	6,939,602	100.0000	17,139,320		17,139,320	1,093,677	18,232,997

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 247 GSA - Heavy Fleet

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	1,477,070	1,477,070
181-9 FIRE-RESCUE	25,287	25,287
190-1 POLICE	52,366	52,366
201-9 PUBLIC WORKS	2,696,657	2,696,657
211-3 SOLID WASTE	6,655,548	6,655,548
221 DEPT OF REAL ESTATE	10,549	10,549
291-8 PARKS &	371,963	371,963
970 COMPONENT UNITS	3,955	3,955
Direct Billed	6,939,602	6,939,602
Total	18,232,997	18,232,997

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 the 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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,226,648			16,226,648
Major Machinery and Equipment	(66,209)			
Capital Outlay	(60,360)			
Total Deductions:	(126,569)			(126,569)
Building Depreciation	30,984		30,984	
Equipment Depreciation	114,818		114,818	
121 City Clerk	4,694	3,111	7,805	
131 City Attorney	15,517	5,854	21,371	
141 Civil Service Board	10,221	939	11,160	
150 City Manager's Office	50,641	7,111	57,752	
150.2 Agenda Coordination	1,749	379	2,128	
160 Finance - Director's Office	16,325	2,966	19,291	
161 Finance - General Accounting	37,317	5,797	43,114	
162 Finance - Treasury Management	5,812	895	6,707	
163 Finance - Financial System Services	10,703	585	11,288	
171-4 Human Resources	89,597	7,533	97,130	
243 GSA - Miami Riverside Center	189,296	24,611	213,907	
244 GSA - Graphics	(53)	96	43	
246 GSA - Light Fleet	18,770	1,794	20,564	
251 Information Technology		1,371,911	1,371,911	
261 Procurement		64,357	64,357	
271 Auditor General		13,391	13,391	
301-3 Risk Management		54,376	54,376	
431 Equal Opportunity & Diversity		9,972	9,972	
Total Allocated Additions:	596,391	1,575,678	2,172,069	2,172,069
Total To Be Allocated:	16,696,470	1,575,678		18,272,148

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Wages & Benefits					
Salaries	8,644,612	691,569	3,803,630	1,642,476	2,506,937
Fringe Benefits	686,535	54,923	302,075	130,442	199,095
Other Expense & Cost					
Retirement Contribution	3,065,000	245,200	1,348,600	582,350	888,850
Life and Health Insurance	1,698,000	135,840	747,120	322,620	492,420
Workers' Compensation	125,000	10,000	55,000	23,750	36,250
Professional Service	586,607	46,929	258,107	111,455	170,116
Travel and Per Diem	13,507	1,081	5,943	2,566	3,917
Rentals and Leases	1,565	125	689	297	454
Repair and Maintenance	321,000	25,680	141,240	60,990	93,090
Advertising and Relations	96,687	7,735	42,542	18,371	28,039
Other Current Charges	380,778	30,462	167,542	72,348	110,426
Office Supplies & Minor Equipment	31,581	2,526	13,897	6,000	9,158
Publications, Subscriptions, & Membershi	85,207	6,817	37,491	16,189	24,710
Transfer and Others	364,000	29,120	160,160	69,160	105,560
*Major Machinery and Equipment	66,209	66,209	0	0	0
*Capital Outlay	60,360	60,360	0	0	0
Depreciation	0	0	0	0	0
Departmental Totals					
Total Expenditures	16,226,648	1,414,576	7,084,036	3,059,014	4,669,022
Deductions					
Total Deductions	(126,569)	(126,569)	0	0	0
Functional Cost	16,100,079	1,288,007	7,084,036	3,059,014	4,669,022
Allocation Step 1					
Inbound- All Others	596,391	596,391	0	0	0
Reallocate Admin Costs		(1,884,398)	901,234	389,170	593,994
1st Allocation	16,696,470	0	7,985,270	3,448,184	5,263,016
Allocation Step 2					
Inbound- All Others	1,575,678	1,575,678	0	0	0
Reallocate Admin Costs		(1,575,678)	753,586	325,412	496,680
2nd Allocation	1,575,678	0	753,586	325,412	496,680

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Total For 00180 251 Information Technology					
Total Allocated	18,272,148	0	8,738,856	3,773,596	5,759,696

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	19	0.2380	19,008		19,008		19,008
131 City Attorney	77	0.9647	77,032		77,032		77,032
141 Civil Service Board	4	0.0501	4,002		4,002		4,002
150 City Manager's Office	36	0.4510	36,015		36,015		36,015
150.2 Agenda Coordination	3	0.0376	3,001		3,001		3,001
160 Finance - Director's Office	9	0.1128	9,004		9,004		9,004
161 Finance - General Accounting	53	0.6640	53,022		53,022		53,022
162 Finance - Treasury Management	40	0.5011	40,016		40,016		40,016
171-4 Human Resources	61	0.7642	61,025		61,025		61,025
231 Management and Budget	37	0.4635	37,015		37,015		37,015
241 GSA - Administration	70	0.8770	70,029		70,029		70,029
251 Information Technology	215	2.6936	215,088		215,088		215,088
261 Procurement	21	0.2631	21,009		21,009	2,151	23,160
301-3 Risk Management	30	0.3758	30,012		30,012	3,073	33,085
431 Equal Opportunity & Diversity	5	0.0626	5,002		5,002	512	5,514
371 Grants Administration	14	0.1754	14,006		14,006	1,434	15,440
101 MAYOR	16	0.2005	16,007		16,007	1,639	17,646
111-5 COMMISSIONERS	89	1.1150	89,036		89,036	9,115	98,151
152 CODE COMPLIANCE	161	2.0170	161,066		161,066	16,489	177,555
181-9 FIRE-RESCUE	481	6.0261	481,197		481,197	49,263	530,460
190-1 POLICE	5,055	63.3298	5,057,068		5,057,068	517,716	5,574,784
201-9 PUBLIC WORKS	138	1.7289	138,057		138,057	14,134	152,191
211-3 SOLID WASTE	71	0.8895	71,029		71,029	7,272	78,301
221 DEPT OF REAL ESTATE & ASSET	48	0.6014	48,020		48,020	4,916	52,936
281-4 BUILDING	577	7.2288	577,236		577,236	59,095	636,331
291-8 PARKS & RECREATION	238	2.9817	238,098		238,098	24,375	262,473
342 ZONING	71	0.8895	71,029		71,029	7,272	78,301
351-5 PLANNING	78	0.9772	78,032		78,032	7,989	86,021

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
381 COMMUNICATIONS	24	0.3007	24,010		24,010	2,458	26,468
401 CIP	55	0.6891	55,023		55,023	5,633	60,656
450 HUMAN SERVICES	75	0.9396	75,031		75,031	7,681	82,712
910 CD-COMMUNITY & ECONOMIC	40	0.5011	40,016		40,016	4,097	44,113
920 CRA - COMMUNITY	38	0.4761	38,016		38,016	3,892	41,908
930 LIBERTY CITY	9	0.1128	9,004		9,004	922	9,926
940 VIRGINIA KEY	8	0.1002	8,003		8,003	819	8,822
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0251	2,001		2,001	205	2,206
970 COMPONENT UNITS	8	0.1002	8,003		8,003	819	8,822
999 OTHER	6	0.0752	6,002		6,002	615	6,617
SubTotal	7,982	100.0000	7,985,270		7,985,270	753,586	8,738,856
Total	7,982	100.0000	7,985,270		7,985,270	753,586	8,738,856

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	20,561		20,561		20,561
131 City Attorney	73	2.5605	88,291		88,291		88,291
141 Civil Service Board	4	0.1403	4,838		4,838		4,838
150 City Manager's Office	30	1.0523	36,284		36,284		36,284
150.2 Agenda Coordination	3	0.1052	3,628		3,628		3,628
160 Finance - Director's Office	6	0.2105	7,257		7,257		7,257
161 Finance - General Accounting	37	1.2978	44,750		44,750		44,750
162 Finance - Treasury Management	28	0.9821	33,865		33,865		33,865
171-4 Human Resources	50	1.7538	60,473		60,473		60,473
231 Management and Budget	20	0.7015	24,189		24,189		24,189
241 GSA - Administration	84	2.9463	101,595		101,595		101,595
251 Information Technology	80	2.8060	96,757		96,757		96,757
261 Procurement	19	0.6664	22,980		22,980	2,556	25,536
271 Auditor General	8	0.2806	9,676		9,676	1,076	10,752
301-3 Risk Management	26	0.9120	31,446		31,446	3,498	34,944
431 Equal Opportunity & Diversity	4	0.1403	4,838		4,838	538	5,376
371 Grants Administration	16	0.5612	19,351		19,351	2,152	21,503
101 MAYOR	23	0.8067	27,818		27,818	3,094	30,912
111-5 COMMISSIONERS	172	6.0330	208,028		208,028	23,138	231,166
152 CODE COMPLIANCE	21	0.7366	25,399		25,399	2,825	28,224
181-9 FIRE-RESCUE	381	13.3637	460,806		460,806	51,253	512,059
190-1 POLICE	1,000	35.0753	1,209,464		1,209,464	134,524	1,343,988
201-9 PUBLIC WORKS	99	3.4725	119,737		119,737	13,318	133,055
211-3 SOLID WASTE	59	2.0694	71,358		71,358	7,937	79,295
221 DEPT OF REAL ESTATE & ASSET	37	1.2978	44,750		44,750	4,977	49,727
281-4 BUILDING	94	3.2971	113,690		113,690	12,645	126,335
291-8 PARKS & RECREATION	185	6.4890	223,751		223,751	24,887	248,638
351-5 PLANNING	81	2.8411	97,967		97,967	10,896	108,863

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
381 COMMUNICATIONS	7	0.2455	8,466		8,466	942	9,408
401 CIP	51	1.7888	61,683		61,683	6,861	68,544
450 HUMAN SERVICES	34	1.1926	41,122		41,122	4,574	45,696
910 CD-COMMUNITY & ECONOMIC	42	1.4732	50,798		50,798	5,650	56,448
920 CRA - COMMUNITY	31	1.0873	37,493		37,493	4,170	41,663
930 LIBERTY CITY	5	0.1754	6,047		6,047	673	6,720
940 VIRGINIA KEY	10	0.3508	12,095		12,095	1,345	13,440
950 CIVILIAN INVESTIGATIVE PANEL	10	0.3508	12,095		12,095	1,345	13,440
980 ND - NON DEPARTMENTAL	4	0.1403	4,838		4,838	538	5,376
SubTotal	2,851	100.0000	3,448,184		3,448,184	325,412	3,773,596
Total	2,851	100.0000	3,448,184		3,448,184	325,412	3,773,596

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	69	0.3076	16,190		16,190		16,190
131 City Attorney	1,090	4.8593	255,748		255,748		255,748
141 Civil Service Board	2	0.0089	469		469		469
150 City Manager's Office	110	0.4904	25,809		25,809		25,809
150.2 Agenda Coordination	15	0.0669	3,519		3,519		3,519
160 Finance - Director's Office	42	0.1872	9,855		9,855		9,855
161 Finance - General Accounting	243	1.0833	57,015		57,015		57,015
162 Finance - Treasury Management	187	0.8337	43,876		43,876		43,876
171-4 Human Resources	322	1.4355	75,551		75,551		75,551
231 Management and Budget	128	0.5706	30,033		30,033		30,033
241 GSA - Administration	201	0.8961	47,161		47,161		47,161
251 Information Technology	4,518	20.1420	1,060,066		1,060,066		1,060,066
261 Procurement	184	0.8203	43,172		43,172	5,895	49,067
271 Auditor General	207	0.9228	48,569		48,569	6,631	55,200
301-3 Risk Management	248	1.1056	58,189		58,189	7,945	66,134
431 Equal Opportunity & Diversity	18	0.0802	4,223		4,223	577	4,800
371 Grants Administration	123	0.5483	28,860		28,860	3,940	32,800
101 MAYOR	89	0.3968	20,882		20,882	2,851	23,733
111-5 COMMISSIONERS	362	1.6138	84,937		84,937	11,597	96,534
152 CODE COMPLIANCE	384	1.7119	90,098		90,098	12,302	102,400
181-9 FIRE-RESCUE	1,089	4.8549	255,514		255,514	34,887	290,401
190-1 POLICE	37	0.1650	8,681		8,681	1,185	9,866
201-9 PUBLIC WORKS	1,377	6.1388	323,087		323,087	44,113	367,200
211-3 SOLID WASTE	787	3.5085	184,655		184,655	25,212	209,867
221 DEPT OF REAL ESTATE & ASSET	315	1.4043	73,909		73,909	10,091	84,000
281-4 BUILDING	2,610	11.6357	612,388		612,388	83,613	696,001
291-8 PARKS & RECREATION	1,471	6.5579	345,143		345,143	47,124	392,267
342 ZONING	447	1.9928	104,880		104,880	14,320	119,200

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
351-5 PLANNING	1,234	5.5013	289,535		289,535	39,532	329,067
381 COMMUNICATIONS	21	0.0936	4,927		4,927	673	5,600
401 CIP	366	1.6317	85,875		85,875	11,725	97,600
450 HUMAN SERVICES	515	2.2959	120,835		120,835	16,498	137,333
910 CD-COMMUNITY & ECONOMIC	293	1.3062	68,747		68,747	9,386	78,133
920 CRA - COMMUNITY	185	0.8248	43,407		43,407	5,927	49,334
930 LIBERTY CITY	13	0.0580	3,050		3,050	416	3,466
940 VIRGINIA KEY	176	0.7846	41,295		41,295	5,638	46,933
970 COMPONENT UNITS	165	0.7356	38,714		38,714	5,286	44,000
980 ND - NON DEPARTMENTAL	10	0.0446	2,346		2,346	320	2,666
999 OTHER	2,778	12.3846	651,806		651,806	88,996	740,802
SubTotal	22,431	100.0000	5,263,016		5,263,016	496,680	5,759,696
Total	22,431	100.0000	5,263,016		5,263,016	496,680	5,759,696

Allocation Basis: Number of Workorders Issued

Allocation Source: Information Technology Department Records

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 251 Information Technology

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	55,759	19,008	20,561	16,190
131 City Attorney	421,071	77,032	88,291	255,748
141 Civil Service Board	9,309	4,002	4,838	469
150 City Manager's Office	98,108	36,015	36,284	25,809
150.2 Agenda Coordination	10,148	3,001	3,628	3,519
160 Finance - Director's Office	26,116	9,004	7,257	9,855
161 Finance - General	154,787	53,022	44,750	57,015
162 Finance - Treasury	117,757	40,016	33,865	43,876
171-4 Human Resources	197,049	61,025	60,473	75,551
231 Management and Budget	91,237	37,015	24,189	30,033
241 GSA - Administration	218,785	70,029	101,595	47,161
251 Information Technology	1,371,911	215,088	96,757	1,060,066
261 Procurement	97,763	23,160	25,536	49,067
271 Auditor General	65,952	0	10,752	55,200
301-3 Risk Management	134,163	33,085	34,944	66,134
431 Equal Opportunity &	15,690	5,514	5,376	4,800
371 Grants Administration	69,743	15,440	21,503	32,800
101 MAYOR	72,291	17,646	30,912	23,733
111-5 COMMISSIONERS	425,851	98,151	231,166	96,534
152 CODE COMPLIANCE	308,179	177,555	28,224	102,400
181-9 FIRE-RESCUE	1,332,920	530,460	512,059	290,401
190-1 POLICE	6,928,638	5,574,784	1,343,988	9,866
201-9 PUBLIC WORKS	652,446	152,191	133,055	367,200
211-3 SOLID WASTE	367,463	78,301	79,295	209,867
221 DEPT OF REAL ESTATE	186,663	52,936	49,727	84,000
281-4 BUILDING	1,458,667	636,331	126,335	696,001
291-8 PARKS &	903,378	262,473	248,638	392,267
342 ZONING	197,501	78,301	0	119,200
351-5 PLANNING	523,951	86,021	108,863	329,067
381 COMMUNICATIONS	41,476	26,468	9,408	5,600
401 CIP	226,800	60,656	68,544	97,600
450 HUMAN SERVICES	265,741	82,712	45,696	137,333
910 CD-COMMUNITY &	178,694	44,113	56,448	78,133
920 CRA - COMMUNITY	132,905	41,908	41,663	49,334
930 LIBERTY CITY	20,112	9,926	6,720	3,466
940 VIRGINIA KEY	69,195	8,822	13,440	46,933

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 251 Information Technology

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
950 CIVILIAN	15,646	2,206	13,440	0
970 COMPONENT UNITS	52,822	8,822	0	44,000
980 ND - NON	8,042	0	5,376	2,666
999 OTHER	747,419	6,617	0	740,802
Direct Billed	0	0	0	0
Total	18,272,148	8,738,856	3,773,596	5,759,696

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 have 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 number 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 others.

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 261 Procurement

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,287,298			3,287,298
Building Depreciation	6,788		6,788	
Equipment Depreciation	1,421		1,421	
131 City Attorney	184,948	69,775	254,723	
141 Civil Service Board	2,591	238	2,829	
150 City Manager's Office	12,838	1,803	14,641	
150.2 Agenda Coordination	2,624	569	3,193	
160 Finance - Director's Office	4,139	752	4,891	
161 Finance - General Accounting	7,790	1,126	8,916	
162 Finance - Treasury Management	1,578	244	1,822	
163 Finance - Financial System Services	5,029	277	5,306	
171-4 Human Resources	22,714	1,910	24,624	
243 GSA - Miami Riverside Center	41,466	5,402	46,868	
244 GSA - Graphics	(1,210)	2,181	971	
246 GSA - Light Fleet	1,924	184	2,108	
251 Information Technology	87,161	10,602	97,763	
261 Procurement		12,439	12,439	
271 Auditor General		2,978	2,978	
301-3 Risk Management		13,767	13,767	
431 Equal Opportunity & Diversity		2,528	2,528	
Total Allocated Additions:	381,801	126,775	508,576	508,576
Total To Be Allocated:	3,669,099	126,775		3,795,874

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement

	Total	General & Admin	Purchasing	P-Card & Surplus
Wages & Benefits				
Salaries	1,922,239	307,558	1,518,569	96,112
Fringe Benefits	165,025	26,404	130,370	8,251
Other Expense & Cost				
Retirement Contribution	582,000	93,120	459,780	29,100
Life and Health Insurance	437,000	69,920	345,230	21,850
Workers' Compensation	43,000	6,880	33,970	2,150
Professional Service	12,724	2,036	10,052	636
Postage	113	18	89	6
Travel and Per Diem	3,097	496	2,446	155
Rentals and Leases	4,171	667	3,295	209
Repair and Maintenance	65,000	10,400	51,350	3,250
Advertising and Relations	15,355	2,457	12,130	768
Office Supplies & Minor Equipment	26,586	4,254	21,003	1,329
Publications, Subscriptions, & Membershi	10,988	1,758	8,681	549
Major Machinery and Equipment	0	0	0	0
Transfer and Others	0	0	0	0
Depreciation	0	0	0	0
Departmental Totals				
Total Expenditures	3,287,298	525,968	2,596,965	164,365
Deductions				
Total Deductions	0	0	0	0
Functional Cost	3,287,298	525,968	2,596,965	164,365
Allocation Step 1				
Inbound- All Others	381,801	381,801	0	0
Reallocate Admin Costs		(907,769)	853,735	54,034
1st Allocation	3,669,099	0	3,450,700	218,399
Allocation Step 2				
Inbound- All Others	126,775	126,775	0	0
Reallocate Admin Costs		(126,775)	119,229	7,546
2nd Allocation	126,775	0	119,229	7,546

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement

	Total	General & Admin	Purchasing	P-Card & Surplus
Total For 00190 261 Procurement				
Total Allocated	3,795,874	0	3,569,929	225,945

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	36	0.3518	12,140		12,140		12,140
131 City Attorney	12	0.1173	4,047		4,047		4,047
141 Civil Service Board	2	0.0195	674		674		674
150 City Manager's Office	174	1.7004	58,675		58,675		58,675
150.2 Agenda Coordination	7	0.0684	2,360		2,360		2,360
160 Finance - Director's Office	65	0.6352	21,919		21,919		21,919
161 Finance - General Accounting	10	0.0977	3,372		3,372		3,372
162 Finance - Treasury Management	59	0.5766	19,896		19,896		19,896
171-4 Human Resources	87	0.8502	29,338		29,338		29,338
231 Management and Budget	21	0.2052	7,081		7,081		7,081
241 GSA - Administration	140	1.3681	47,210		47,210		47,210
243 GSA - Miami Riverside Center	72	0.7036	24,279		24,279		24,279
244 GSA - Graphics	31	0.3029	10,454		10,454		10,454
246 GSA - Light Fleet	162	1.5831	54,628		54,628		54,628
247 GSA - Heavy Fleet	269	2.6288	90,710		90,710		90,710
251 Information Technology	185	1.8079	62,384		62,384		62,384
261 Procurement	32	0.3127	10,791		10,791		10,791
271 Auditor General	23	0.2248	7,756		7,756	309	8,065
301-3 Risk Management	34	0.3323	11,465		11,465	457	11,922
431 Equal Opportunity & Diversity	4	0.0391	1,349		1,349	54	1,403
371 Grants Administration	25	0.2443	8,430		8,430	336	8,766
101 MAYOR	194	1.8958	65,419		65,419	2,608	68,027
111-5 COMMISSIONERS	683	6.6745	230,316		230,316	9,182	239,498
152 CODE COMPLIANCE	54	0.5277	18,209		18,209	726	18,935
181-9 FIRE-RESCUE	1,746	17.0624	588,774		588,774	23,472	612,246
190-1 POLICE	1,331	13.0069	448,830		448,830	17,893	466,723
201-9 PUBLIC WORKS	204	1.9936	68,791		68,791	2,742	71,533
211-3 SOLID WASTE	261	2.5506	88,013		88,013	3,509	91,522

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	740	7.2315	249,538		249,538	9,948	259,486
242 GSA PROPERTY MNGT	305	2.9806	102,850		102,850	4,100	106,950
245 GSA COMMUNICATIONS SERVICES	62	0.6059	20,907		20,907	833	21,740
281-4 BUILDING	238	2.3258	80,257		80,257	3,200	83,457
291-8 PARKS & RECREATION	1,826	17.8441	615,755		615,755	24,548	640,303
342 ZONING	51	0.4984	17,198		17,198	686	17,884
351-5 PLANNING	65	0.6352	21,919		21,919	874	22,793
381 COMMUNICATIONS	54	0.5277	18,209		18,209	726	18,935
401 CIP	54	0.5277	18,209		18,209	726	18,935
441 OFFICE OF RESILIENCY AND	21	0.2052	7,081		7,081	282	7,363
450 HUMAN SERVICES	238	2.3258	80,257		80,257	3,200	83,457
910 CD-COMMUNITY & ECONOMIC	72	0.7036	24,279		24,279	968	25,247
920 CRA - COMMUNITY	54	0.5277	18,209		18,209	726	18,935
930 LIBERTY CITY	12	0.1173	4,047		4,047	161	4,208
940 VIRGINIA KEY	312	3.0490	105,210		105,210	4,194	109,404
950 CIVILIAN INVESTIGATIVE PANEL	109	1.0652	36,756		36,756	1,465	38,221
970 COMPONENT UNITS	20	0.1954	6,744		6,744	269	7,013
980 ND - NON DEPARTMENTAL	77	0.7525	25,965		25,965	1,035	27,000
SubTotal	10,233	100.0000	3,450,700		3,450,700	119,229	3,569,929
Total	10,233	100.0000	3,450,700		3,450,700	119,229	3,569,929

Allocation Basis: Number of Purchase Orders
Allocation Source: Procurement Department

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	104	1.1053	2,414		2,414		2,414
131 City Attorney	153	1.6261	3,551		3,551		3,551
150 City Manager's Office	675	7.1740	15,668		15,668		15,668
160 Finance - Director's Office	288	3.0609	6,685		6,685		6,685
171-4 Human Resources	23	0.2444	534		534		534
231 Management and Budget	442	4.6976	10,260		10,260		10,260
241 GSA - Administration	754	8.0136	17,502		17,502		17,502
251 Information Technology	85	0.9034	1,973		1,973		1,973
261 Procurement	71	0.7546	1,648		1,648		1,648
271 Auditor General	33	0.3507	766		766	37	803
301-3 Risk Management	360	3.8261	8,356		8,356	399	8,755
371 Grants Administration	96	1.0203	2,228		2,228	106	2,334
101 MAYOR	159	1.6899	3,691		3,691	176	3,867
152 CODE COMPLIANCE	48	0.5102	1,114		1,114	53	1,167
181-9 FIRE-RESCUE	1,801	19.1413	41,806		41,806	1,994	43,800
190-1 POLICE	635	6.7489	14,739		14,739	703	15,442
201-9 PUBLIC WORKS	294	3.1247	6,824		6,824	326	7,150
211-3 SOLID WASTE	125	1.3285	2,901		2,901	138	3,039
221 DEPT OF REAL ESTATE & ASSET	225	2.3913	5,223		5,223	249	5,472
281-4 BUILDING	451	4.7933	10,468		10,468	499	10,967
291-8 PARKS & RECREATION	951	10.1073	22,074		22,074	1,053	23,127
342 ZONING	71	0.7546	1,648		1,648	79	1,727
351-5 PLANNING	151	1.6048	3,505		3,505	167	3,672
381 COMMUNICATIONS	123	1.3073	2,855		2,855	136	2,991
401 CIP	75	0.7971	1,741		1,741	83	1,824
450 HUMAN SERVICES	554	5.8880	12,859		12,859	614	13,473
910 CD-COMMUNITY & ECONOMIC	71	0.7546	1,648		1,648	79	1,727
920 CRA - COMMUNITY	259	2.7527	6,012		6,012	287	6,299

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
940 VIRGINIA KEY	164	1.7430	3,807		3,807	182	3,989
950 CIVILIAN INVESTIGATIVE PANEL	96	1.0203	2,228		2,228	106	2,334
970 COMPONENT UNITS	72	0.7652	1,671		1,671	80	1,751
SubTotal	9,409	100.0000	218,399		218,399	7,546	225,945
Total	9,409	100.0000	218,399		218,399	7,546	225,945

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

Allocation Source: Procurement Department

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 261 Procurement

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	14,554	12,140	2,414
131 City Attorney	7,598	4,047	3,551
141 Civil Service Board	674	674	0
150 City Manager's Office	74,343	58,675	15,668
150.2 Agenda Coordination	2,360	2,360	0
160 Finance - Director's Office	28,604	21,919	6,685
161 Finance - General	3,372	3,372	0
162 Finance - Treasury	19,896	19,896	0
171-4 Human Resources	29,872	29,338	534
231 Management and Budget	17,341	7,081	10,260
241 GSA - Administration	64,712	47,210	17,502
243 GSA - Miami Riverside	24,279	24,279	0
244 GSA - Graphics	10,454	10,454	0
246 GSA - Light Fleet	54,628	54,628	0
247 GSA - Heavy Fleet	90,710	90,710	0
251 Information Technology	64,357	62,384	1,973
261 Procurement	12,439	10,791	1,648
271 Auditor General	8,868	8,065	803
301-3 Risk Management	20,677	11,922	8,755
431 Equal Opportunity &	1,403	1,403	0
371 Grants Administration	11,100	8,766	2,334
101 MAYOR	71,894	68,027	3,867
111-5 COMMISSIONERS	239,498	239,498	0
152 CODE COMPLIANCE	20,102	18,935	1,167
181-9 FIRE-RESCUE	656,046	612,246	43,800
190-1 POLICE	482,165	466,723	15,442
201-9 PUBLIC WORKS	78,683	71,533	7,150
211-3 SOLID WASTE	94,561	91,522	3,039
221 DEPT OF REAL ESTATE	264,958	259,486	5,472
242 GSA PROPERTY MNGT	106,950	106,950	0
245 GSA	21,740	21,740	0
281-4 BUILDING	94,424	83,457	10,967
291-8 PARKS &	663,430	640,303	23,127
342 ZONING	19,611	17,884	1,727
351-5 PLANNING	26,465	22,793	3,672
381 COMMUNICATIONS	21,926	18,935	2,991

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 261 Procurement

Receiving Department	Total	Purchasing	P-Card & Surplus
401 CIP	20,759	18,935	1,824
441 OFFICE OF RESILIENCY	7,363	7,363	0
450 HUMAN SERVICES	96,930	83,457	13,473
910 CD-COMMUNITY &	26,974	25,247	1,727
920 CRA - COMMUNITY	25,234	18,935	6,299
930 LIBERTY CITY	4,208	4,208	0
940 VIRGINIA KEY	113,393	109,404	3,989
950 CIVILIAN	40,555	38,221	2,334
970 COMPONENT UNITS	8,764	7,013	1,751
980 ND - NON	27,000	27,000	0
Direct Billed	0	0	0
Total	3,795,874	3,569,929	225,945

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 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 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 taxpayers' 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 expenditure of each department.

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 271 Auditor General

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,562,904			1,562,904
131 City Attorney	21,023	7,931	28,954	
161 Finance - General Accounting	1,915	271	2,186	
162 Finance - Treasury Management	1,246	191	1,437	
163 Finance - Financial System Services	91	6	97	
244 GSA - Graphics	(64)	116	52	
251 Information Technology	58,245	7,707	65,952	
261 Procurement	8,522	346	8,868	
271 Auditor General		1,392	1,392	
Total Allocated Additions:	90,978	17,960	108,938	108,938
Total To Be Allocated:	1,653,882	17,960		1,671,842

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 271 Auditor General

	Total	General & Admin	Internal Audits
Wages & Benefits			
Salaries	898,858	0	898,858
Fringe Benefits	89,386	0	89,386
Other Expense & Cost			
Retirement Contribution	299,000	0	299,000
Life and Health Insurance	180,000	0	180,000
Workers' Compensation	21,000	0	21,000
Professional Service	3,662	0	3,662
Rentals and Leases	646	0	646
Travel and Per Diem	4,590	0	4,590
Repair and Maintenance	28,000	0	28,000
Office Supplies & Minor Equipment	6,000	0	6,000
Publications, Subscriptions, & Membershi	31,762	0	31,762
Major Machinery and Equipment	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	1,562,904	0	1,562,904
Deductions			
Total Deductions	0	0	0
Functional Cost	1,562,904	0	1,562,904
Allocation Step 1			
Inbound- All Others	90,978	90,978	0
Reallocate Admin Costs		(90,978)	90,978
1st Allocation	1,653,882	0	1,653,882
Allocation Step 2			
Inbound- All Others	17,960	17,960	0
Reallocate Admin Costs		(17,960)	17,960
2nd Allocation	17,960	0	17,960

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 271 Auditor General

	Total	General & Admin	Internal Audits
Total For 00200 271 Auditor General			
Total Allocated	1,671,842	0	1,671,842

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	1,206,929	0.1130	1,870		1,870		1,870
131 City Attorney	7,436,361	0.6965	11,519		11,519		11,519
141 Civil Service Board	385,099	0.0361	597		597		597
150 City Manager's Office	2,112,176	0.1978	3,272		3,272		3,272
150.2 Agenda Coordination	247,992	0.0232	384		384		384
160 Finance - Director's Office	1,083,064	0.1014	1,678		1,678		1,678
161 Finance - General Accounting	2,445,966	0.2291	3,789		3,789		3,789
162 Finance - Treasury Management	2,497,756	0.2339	3,869		3,869		3,869
163 Finance - Financial System Services	244,871	0.0229	379		379		379
171-4 Human Resources	3,597,844	0.3370	5,573		5,573		5,573
231 Management and Budget	2,220,788	0.2080	3,440		3,440		3,440
241 GSA - Administration	879,649	0.0824	1,363		1,363		1,363
243 GSA - Miami Riverside Center	448,476	0.0420	695		695		695
244 GSA - Graphics	442,139	0.0414	685		685		685
246 GSA - Light Fleet	2,537,405	0.2377	3,931		3,931		3,931
247 GSA - Heavy Fleet	2,413,371	0.2260	3,738		3,738		3,738
251 Information Technology	8,644,612	0.8097	13,391		13,391		13,391
261 Procurement	1,922,239	0.1800	2,978		2,978		2,978
271 Auditor General	898,858	0.0842	1,392		1,392		1,392
301-3 Risk Management	2,033,785	0.1905	3,150		3,150	36	3,186
431 Equal Opportunity & Diversity	372,924	0.0349	578		578	7	585
371 Grants Administration	1,225,494	0.1148	1,898		1,898	21	1,919
101 MAYOR	3,256,889	0.3050	5,045		5,045	57	5,102
111-5 COMMISSIONERS	9,940,128	0.9310	15,398		15,398	174	15,572
152 CODE COMPLIANCE	11,417,049	1.0693	17,686		17,686	200	17,886
181-9 FIRE-RESCUE	255,195,903	23.9019	395,310		395,310	4,467	399,777
190-1 POLICE	376,476,052	35.2614	583,177		583,177	6,589	589,766
201-9 PUBLIC WORKS	69,193,206	6.4807	107,183		107,183	1,211	108,394

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
211-3 SOLID WASTE	47,499,445	4.4489	73,579		73,579	831	74,410
221 DEPT OF REAL ESTATE & ASSET	23,257,614	2.1783	36,027		36,027	407	36,434
242 GSA PROPERTY MNGT	6,160,161	0.5770	9,542		9,542	108	9,650
245 GSA COMMUNICATIONS SERVICES	1,664,677	0.1559	2,579		2,579	29	2,608
281-4 BUILDING	39,677,044	3.7162	61,461		61,461	695	62,156
291-8 PARKS & RECREATION	60,356,046	5.6530	93,494		93,494	1,057	94,551
342 ZONING	5,872,392	0.5500	9,097		9,097	103	9,200
351-5 PLANNING	7,482,780	0.7008	11,591		11,591	131	11,722
381 COMMUNICATIONS	1,688,029	0.1581	2,615		2,615	30	2,645
401 CIP	2,577,126	0.2414	3,992		3,992	45	4,037
441 OFFICE OF RESILIENCY AND	1,107,836	0.1038	1,716		1,716	19	1,735
450 HUMAN SERVICES	11,805,050	1.1057	18,287		18,287	207	18,494
910 CD-COMMUNITY & ECONOMIC	8,297,764	0.7772	12,854		12,854	145	12,999
920 CRA - COMMUNITY	42,159,831	3.9487	65,307		65,307	738	66,045
930 LIBERTY CITY	980,848	0.0919	1,519		1,519	17	1,536
940 VIRGINIA KEY	1,543,101	0.1445	2,390		2,390	27	2,417
980 ND - NON DEPARTMENTAL	34,772,371	3.2568	53,864		53,864	609	54,473
SubTotal	1,067,679,140	100.0000	1,653,882		1,653,882	17,960	1,671,842
Total	1,067,679,140	100.0000	1,653,882		1,653,882	17,960	1,671,842

Allocation Basis: Expenditures Excluding Disallowed Charges
Allocation Source: Finance Department - Oracle FY20Trial Balance

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 271 Auditor General

Receiving Department	Total	Internal Audits
121 City Clerk	1,870	1,870
131 City Attorney	11,519	11,519
141 Civil Service Board	597	597
150 City Manager's Office	3,272	3,272
150.2 Agenda Coordination	384	384
160 Finance - Director's Office	1,678	1,678
161 Finance - General	3,789	3,789
162 Finance - Treasury	3,869	3,869
163 Finance - Financial	379	379
171-4 Human Resources	5,573	5,573
231 Management and Budget	3,440	3,440
241 GSA - Administration	1,363	1,363
243 GSA - Miami Riverside	695	695
244 GSA - Graphics	685	685
246 GSA - Light Fleet	3,931	3,931
247 GSA - Heavy Fleet	3,738	3,738
251 Information Technology	13,391	13,391
261 Procurement	2,978	2,978
271 Auditor General	1,392	1,392
301-3 Risk Management	3,186	3,186
431 Equal Opportunity &	585	585
371 Grants Administration	1,919	1,919
101 MAYOR	5,102	5,102
111-5 COMMISSIONERS	15,572	15,572
152 CODE COMPLIANCE	17,886	17,886
181-9 FIRE-RESCUE	399,777	399,777
190-1 POLICE	589,766	589,766
201-9 PUBLIC WORKS	108,394	108,394
211-3 SOLID WASTE	74,410	74,410
221 DEPT OF REAL ESTATE	36,434	36,434
242 GSA PROPERTY MNGT	9,650	9,650
245 GSA	2,608	2,608
281-4 BUILDING	62,156	62,156
291-8 PARKS &	94,551	94,551
342 ZONING	9,200	9,200
351-5 PLANNING	11,722	11,722

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 271 Auditor General

Receiving Department	Total	Internal Audits
381 COMMUNICATIONS	2,645	2,645
401 CIP	4,037	4,037
441 OFFICE OF RESILIENCY	1,735	1,735
450 HUMAN SERVICES	18,494	18,494
910 CD-COMMUNITY &	12,999	12,999
920 CRA - COMMUNITY	66,045	66,045
930 LIBERTY CITY	1,536	1,536
940 VIRGINIA KEY	2,417	2,417
980 ND - NON	54,473	54,473
Direct Billed	0	0
Total	1,671,842	1,671,842

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

DEPARTMENT OF RISK MANAGEMENT

The Department of Risk Management is an internal service provider, working closely with all operating departments within the City 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 for service claims and insures 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 expenditure 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 vehicles insured 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 directly to the Police Department.

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 301-3 Risk Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,934,040			4,934,040
131 City Attorney	59,314	22,377	81,691	
141 Civil Service Board	3,023	278	3,301	
150 City Manager's Office	14,978	2,103	17,081	
150.2 Agenda Coordination	8,746	1,896	10,642	
160 Finance - Director's Office	4,829	877	5,706	
161 Finance - General Accounting	15,128	2,122	17,250	
162 Finance - Treasury Management	16,575	2,379	18,954	
163 Finance - Financial System Services	4,441	248	4,689	
171-4 Human Resources	26,500	2,228	28,728	
243 GSA - Miami Riverside Center	(189)	495	306	
244 GSA - Graphics	(799)	1,440	641	
246 GSA - Light Fleet	385	37	422	
251 Information Technology	119,647	14,516	134,163	
261 Procurement	19,821	856	20,677	
271 Auditor General	3,150	36	3,186	
301-3 Risk Management		16,055	16,055	
431 Equal Opportunity & Diversity		2,950	2,950	
Total Allocated Additions:	295,549	70,893	366,442	366,442
Total To Be Allocated:	5,229,589	70,893		5,300,482

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Wages & Benefits					
Salaries	2,033,785	0	467,771	1,281,283	40,676
Fringe Benefits	166,258	0	38,239	104,743	3,325
Other Expense & Cost					
Retirement Contribution	654,000	0	150,420	412,020	13,080
Life and Health Insurance	463,000	0	106,490	291,690	9,260
Workers' Compensation	43,000	0	9,890	27,090	860
Unemployment Compensation	26,405	0	6,073	16,635	528
Professional Service	752,669	0	173,114	474,182	15,053
Travel and Per Diem	31,393	0	7,220	19,778	628
Postage	5,660	0	1,302	3,566	113
Rentals and Leases	1,565	0	360	986	31
Insurance	644,248	0	148,177	405,876	12,885
Repair and Maintenance	77,000	0	17,710	48,510	1,540
Advertising and Relations	0	0	0	0	0
Office Supplies & Minor Equipment	28,736	0	6,609	18,103	575
Other Current Charges	0	0	0	0	0
Publications, Subscriptions, & Membershi	6,321	0	1,454	3,983	126
Major Machinery and Equipment	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Depreciation	0	0	0	0	0
Departmental Totals					
Total Expenditures	4,934,040	0	1,134,829	3,108,445	98,680
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	4,934,040	0	1,134,829	3,108,445	98,680
Allocation Step 1					
Inbound- All Others	295,549	295,549	0	0	0
Reallocate Admin Costs		(295,549)	67,976	186,196	5,911
1st Allocation	5,229,589	0	1,202,805	3,294,641	104,591

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Allocation Step 2					
Inbound- All Others	70,893	70,893	0	0	0
Reallocate Admin Costs		(70,893)	16,305	44,663	1,418
2nd Allocation	70,893	0	16,305	44,663	1,418
Total For 00210 301-3 Risk Management					
Total Allocated	5,300,482	0	1,219,110	3,339,304	106,009

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management

	General Liability Ins	Police Tort Liability
Wages & Benefits		
Salaries	203,379	40,676
Fringe Benefits	16,626	3,325
Other Expense & Cost		
Retirement Contribution	65,400	13,080
Life and Health Insurance	46,300	9,260
Workers' Compensation	4,300	860
Unemployment Compensation	2,641	528
Professional Service	75,267	15,053
Travel and Per Diem	3,139	628
Postage	566	113
Rentals and Leases	157	31
Insurance	64,425	12,885
Repair and Maintenance	7,700	1,540
Advertising and Relations	0	0
Office Supplies & Minor Equipment	2,874	575
Other Current Charges	0	0
Publications, Subscriptions, & Membershi	632	126
Major Machinery and Equipment	0	0
Capital Outlay	0	0
Depreciation	0	0
Departmental Totals		
Total Expenditures	493,406	98,680
Deductions		
Total Deductions	0	0
Functional Cost	493,406	98,680
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	29,555	5,911
1st Allocation	522,961	104,591

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management

	General Liability Ins	Police Tort Liability
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	7,089	1,418
2nd Allocation	7,089	1,418
Total For 00210 301-3 Risk Management		
Total Allocated	530,050	106,009

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
160 Finance - Director's Office	8,455	0.0367	442		442		442
171-4 Human Resources	8,835	0.0384	462		462		462
241 GSA - Administration	644,373	2.7998	33,676		33,676		33,676
111-5 COMMISSIONERS	7						
152 CODE COMPLIANCE	21,501	0.0934	1,124		1,124	16	1,140
181-9 FIRE-RESCUE	3,889,064	16.8979	203,249		203,249	2,837	206,086
190-1 POLICE	15,987,777	69.4667	835,548		835,548	11,661	847,209
201-9 PUBLIC WORKS	225,367	0.9792	11,778		11,778	164	11,942
211-3 SOLID WASTE	1,554,361	6.7537	81,233		81,233	1,134	82,367
221 DEPT OF REAL ESTATE & ASSET	2,082	0.0090	109		109	2	111
281-4 BUILDING	76,390	0.3319	3,992		3,992	56	4,048
291-8 PARKS & RECREATION	570,735	2.4798	29,828		29,828	416	30,244
342 ZONING	5,476	0.0238	286		286	4	290
910 CD-COMMUNITY & ECONOMIC	1,061	0.0046	55		55	1	56
999 OTHER	19,575	0.0851	1,023		1,023	14	1,037
SubTotal	23,015,059	100.0000	1,202,805		1,202,805	16,305	1,219,110
Total	23,015,059	100.0000	1,202,805		1,202,805	16,305	1,219,110

Allocation Basis: Total Worker Compensation Expenditures by Departme
Allocation Source: Risk Management - Worker Compensation Expense Repo

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.2198	7,241		7,241		7,241
131 City Attorney	60	1.1988	39,496		39,496		39,496
141 Civil Service Board	5	0.0999	3,291		3,291		3,291
150 City Manager's Office	20	0.3996	13,165		13,165		13,165
150.2 Agenda Coordination	3	0.0599	1,975		1,975		1,975
160 Finance - Director's Office	10	0.1998	6,583		6,583		6,583
161 Finance - General Accounting	27	0.5395	17,773		17,773		17,773
162 Finance - Treasury Management	29	0.5794	19,090		19,090		19,090
163 Finance - Financial System Services	2	0.0400	1,317		1,317		1,317
171-4 Human Resources	39	0.7792	25,673		25,673		25,673
231 Management and Budget	20	0.3996	13,165		13,165		13,165
241 GSA - Administration	8	0.1598	5,266		5,266		5,266
243 GSA - Miami Riverside Center	6	0.1199	3,950		3,950		3,950
244 GSA - Graphics	5	0.0999	3,291		3,291		3,291
246 GSA - Light Fleet	35	0.6993	23,039		23,039		23,039
247 GSA - Heavy Fleet	32	0.6394	21,065		21,065		21,065
251 Information Technology	71	1.4186	46,737		46,737		46,737
261 Procurement	18	0.3596	11,849		11,849		11,849
301-3 Risk Management	21	0.4196	13,824		13,824		13,824
431 Equal Opportunity & Diversity	3	0.0599	1,975		1,975	29	2,004
371 Grants Administration	11	0.2198	7,241		7,241	107	7,348
101 MAYOR	20	0.3996	13,165		13,165	195	13,360
111-5 COMMISSIONERS	76	1.5185	50,029		50,029	741	50,770
152 CODE COMPLIANCE	70	1.3986	46,079		46,079	682	46,761
181-9 FIRE-RESCUE	901	18.0020	593,101		593,101	8,781	601,882
190-1 POLICE	1,674	33.4466	1,101,945		1,101,945	16,315	1,118,260
201-9 PUBLIC WORKS	160	3.1968	105,323		105,323	1,559	106,882
211-3 SOLID WASTE	224	4.4755	147,452		147,452	2,183	149,635

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	32,913		32,913	487	33,400
242 GSA PROPERTY MNGT	38	0.7592	25,014		25,014	370	25,384
245 GSA COMMUNICATIONS SERVICES	8	0.1598	5,266		5,266	78	5,344
281-4 BUILDING	180	3.5964	118,489		118,489	1,754	120,243
291-8 PARKS & RECREATION	931	18.6014	612,849		612,849	9,073	621,922
342 ZONING	30	0.5994	19,748		19,748	292	20,040
351-5 PLANNING	46	0.9191	30,280		30,280	448	30,728
381 COMMUNICATIONS	8	0.1598	5,266		5,266	78	5,344
401 CIP	21	0.4196	13,824		13,824	205	14,029
441 OFFICE OF RESILIENCY AND	6	0.1199	3,950		3,950	58	4,008
450 HUMAN SERVICES	72	1.4386	47,395		47,395	702	48,097
910 CD-COMMUNITY & ECONOMIC	35	0.6993	23,039		23,039	341	23,380
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	3,950		3,950	58	4,008
980 ND - NON DEPARTMENTAL	13	0.2597	8,558		8,558	127	8,685
SubTotal	5,005	100.0000	3,294,641		3,294,641	44,663	3,339,304
Total	5,005	100.0000	3,294,641		3,294,641	44,663	3,339,304

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.0701	73		73		73
150 City Manager's Office	2	0.0701	73		73		73
246 GSA - Light Fleet	106	3.7167	3,887		3,887		3,887
247 GSA - Heavy Fleet	17	0.5961	623		623		623
251 Information Technology	6	0.2104	220		220		220
261 Procurement	1	0.0351	37		37		37
301-3 Risk Management	1	0.0351	37		37		37
101 MAYOR	5	0.1753	183		183	3	186
111-5 COMMISSIONERS	40	1.4025	1,467		1,467	21	1,488
152 CODE COMPLIANCE	77	2.6999	2,824		2,824	40	2,864
181-9 FIRE-RESCUE	226	7.9243	8,288		8,288	118	8,406
190-1 POLICE	1,588	55.6801	58,239		58,239	827	59,066
201-9 PUBLIC WORKS	228	7.9944	8,361		8,361	119	8,480
211-3 SOLID WASTE	220	7.7139	8,068		8,068	115	8,183
221 DEPT OF REAL ESTATE & ASSET	15	0.5259	550		550	8	558
242 GSA PROPERTY MNGT	12	0.4208	440		440	6	446
281-4 BUILDING	87	3.0505	3,191		3,191	45	3,236
291-8 PARKS & RECREATION	165	5.7854	6,051		6,051	86	6,137
351-5 PLANNING	2	0.0701	73		73	1	74
381 COMMUNICATIONS	9	0.3156	330		330	5	335
401 CIP	8	0.2805	293		293	4	297
450 HUMAN SERVICES	24	0.8415	880		880	13	893
910 CD-COMMUNITY & ECONOMIC	5	0.1753	183		183	3	186
920 CRA - COMMUNITY	3	0.1052	110		110	2	112
970 COMPONENT UNITS	3	0.1052	110		110	2	112
SubTotal	2,852	100.0000	104,591		104,591	1,418	106,009
Total	2,852	100.0000	104,591		104,591	1,418	106,009

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management

Allocation Basis: Number of Insured Vehicles by Deptartment
Allocation Source: General Services Administration Fleet

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.2198	1,149		1,149		1,149
131 City Attorney	60	1.1988	6,269		6,269		6,269
141 Civil Service Board	5	0.0999	522		522		522
150 City Manager's Office	20	0.3996	2,090		2,090		2,090
150.2 Agenda Coordination	3	0.0599	313		313		313
160 Finance - Director's Office	10	0.1998	1,045		1,045		1,045
161 Finance - General Accounting	27	0.5395	2,821		2,821		2,821
162 Finance - Treasury Management	29	0.5794	3,030		3,030		3,030
163 Finance - Financial System Services	2	0.0400	209		209		209
171-4 Human Resources	39	0.7792	4,075		4,075		4,075
231 Management and Budget	20	0.3996	2,090		2,090		2,090
241 GSA - Administration	8	0.1598	836		836		836
243 GSA - Miami Riverside Center	6	0.1199	627		627		627
244 GSA - Graphics	5	0.0999	522		522		522
246 GSA - Light Fleet	35	0.6993	3,657		3,657		3,657
247 GSA - Heavy Fleet	32	0.6394	3,344		3,344		3,344
251 Information Technology	71	1.4186	7,419		7,419		7,419
261 Procurement	18	0.3596	1,881		1,881		1,881
301-3 Risk Management	21	0.4196	2,194		2,194		2,194
431 Equal Opportunity & Diversity	3	0.0599	313		313	5	318
371 Grants Administration	11	0.2198	1,149		1,149	17	1,166
101 MAYOR	20	0.3996	2,090		2,090	31	2,121
111-5 COMMISSIONERS	76	1.5185	7,941		7,941	118	8,059
152 CODE COMPLIANCE	70	1.3986	7,314		7,314	108	7,422
181-9 FIRE-RESCUE	901	18.0020	94,143		94,143	1,394	95,537
190-1 POLICE	1,674	33.4466	174,915		174,915	2,593	177,508
201-9 PUBLIC WORKS	160	3.1968	16,718		16,718	247	16,965
211-3 SOLID WASTE	224	4.4755	23,405		23,405	346	23,751

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	5,224		5,224	77	5,301
242 GSA PROPERTY MNGT	38	0.7592	3,971		3,971	59	4,030
245 GSA COMMUNICATIONS SERVICES	8	0.1598	836		836	12	848
281-4 BUILDING	180	3.5964	18,808		18,808	278	19,086
291-8 PARKS & RECREATION	931	18.6014	97,278		97,278	1,440	98,718
342 ZONING	30	0.5994	3,135		3,135	46	3,181
351-5 PLANNING	46	0.9191	4,806		4,806	71	4,877
381 COMMUNICATIONS	8	0.1598	836		836	12	848
401 CIP	21	0.4196	2,194		2,194	32	2,226
441 OFFICE OF RESILIENCY AND	6	0.1199	627		627	9	636
450 HUMAN SERVICES	72	1.4386	7,523		7,523	111	7,634
910 CD-COMMUNITY & ECONOMIC	35	0.6993	3,657		3,657	54	3,711
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	627		627	9	636
980 ND - NON DEPARTMENTAL	13	0.2597	1,358		1,358	20	1,378
SubTotal	5,005	100.0000	522,961		522,961	7,089	530,050
Total	5,005	100.0000	522,961		522,961	7,089	530,050

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	104,591		104,591	1,418	106,009
SubTotal	100	100.0000	104,591		104,591	1,418	106,009
Total	100	100.0000	104,591		104,591	1,418	106,009

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	8,390	0	7,241	0	1,149	0
131 City Attorney	45,838	0	39,496	73	6,269	0
141 Civil Service Board	3,813	0	3,291	0	522	0
150 City Manager's Office	15,328	0	13,165	73	2,090	0
150.2 Agenda Coordination	2,288	0	1,975	0	313	0
160 Finance - Director's Office	8,070	442	6,583	0	1,045	0
161 Finance - General	20,594	0	17,773	0	2,821	0
162 Finance - Treasury	22,120	0	19,090	0	3,030	0
163 Finance - Financial	1,526	0	1,317	0	209	0
171-4 Human Resources	30,210	462	25,673	0	4,075	0
231 Management and Budget	15,255	0	13,165	0	2,090	0
241 GSA - Administration	39,778	33,676	5,266	0	836	0
243 GSA - Miami Riverside	4,577	0	3,950	0	627	0
244 GSA - Graphics	3,813	0	3,291	0	522	0
246 GSA - Light Fleet	30,583	0	23,039	3,887	3,657	0
247 GSA - Heavy Fleet	25,032	0	21,065	623	3,344	0
251 Information Technology	54,376	0	46,737	220	7,419	0
261 Procurement	13,767	0	11,849	37	1,881	0
301-3 Risk Management	16,055	0	13,824	37	2,194	0
431 Equal Opportunity &	2,322	0	2,004	0	318	0
371 Grants Administration	8,514	0	7,348	0	1,166	0
101 MAYOR	15,667	0	13,360	186	2,121	0
111-5 COMMISSIONERS	60,317	0	50,770	1,488	8,059	0
152 CODE COMPLIANCE	58,187	1,140	46,761	2,864	7,422	0
181-9 FIRE-RESCUE	911,911	206,086	601,882	8,406	95,537	0
190-1 POLICE	2,308,052	847,209	1,118,260	59,066	177,508	106,009
201-9 PUBLIC WORKS	144,269	11,942	106,882	8,480	16,965	0
211-3 SOLID WASTE	263,936	82,367	149,635	8,183	23,751	0
221 DEPT OF REAL ESTATE	39,370	111	33,400	558	5,301	0
242 GSA PROPERTY MNGT	29,860	0	25,384	446	4,030	0
245 GSA	6,192	0	5,344	0	848	0
281-4 BUILDING	146,613	4,048	120,243	3,236	19,086	0
291-8 PARKS &	757,021	30,244	621,922	6,137	98,718	0
342 ZONING	23,511	290	20,040	0	3,181	0
351-5 PLANNING	35,679	0	30,728	74	4,877	0
381 COMMUNICATIONS	6,527	0	5,344	335	848	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
401 CIP	16,552	0	14,029	297	2,226	0
441 OFFICE OF RESILIENCY	4,644	0	4,008	0	636	0
450 HUMAN SERVICES	56,624	0	48,097	893	7,634	0
910 CD-COMMUNITY &	27,333	56	23,380	186	3,711	0
920 CRA - COMMUNITY	112	0	0	112	0	0
950 CIVILIAN	4,644	0	4,008	0	636	0
970 COMPONENT UNITS	112	0	0	112	0	0
980 ND - NON	10,063	0	8,685	0	1,378	0
999 OTHER	1,037	1,037	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	5,300,482	1,219,110	3,339,304	106,009	530,050	106,009

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 the department.

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 431 Equal Opportunity & Diversity

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	640,227			640,227
Building Depreciation	2,465		2,465	
131 City Attorney	17,018	6,420	23,438	
141 Civil Service Board	432	40	472	
150 City Manager's Office	2,140	300	2,440	
160 Finance - Director's Office	690	125	815	
161 Finance - General Accounting	1,485	206	1,691	
162 Finance - Treasury Management	751	116	867	
163 Finance - Financial System Services	642	36	678	
171-4 Human Resources	3,786	318	4,104	
243 GSA - Miami Riverside Center	15,063	1,958	17,021	
251 Information Technology	14,063	1,627	15,690	
261 Procurement	1,349	54	1,403	
271 Auditor General	578	7	585	
301-3 Risk Management	2,288	34	2,322	
431 Equal Opportunity & Diversity		421	421	
Total Allocated Additions:	62,750	11,662	74,412	74,412
Total To Be Allocated:	702,977	11,662		714,639

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 431 Equal Opportunity & Diversity

	Total	General & Admin	EO & Diversity
Wages & Benefits			
Salaries	372,924	0	372,924
Fringe Benefits	35,749	0	35,749
Other Expense & Cost			
Retirement Contribution	131,000	0	131,000
Life and Health Insurance	77,000	0	77,000
Workers' Compensation	7,000	0	7,000
Travel and Per Diem	0	0	0
Rentals and Leases	646	0	646
Repair and Maintenance	10,000	0	10,000
Office Supplies & Minor Equipment	5,740	0	5,740
Publications, Subscriptions, and Members	168	0	168
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	640,227	0	640,227
Deductions			
Total Deductions	0	0	0
Functional Cost	640,227	0	640,227
Allocation Step 1			
Inbound- All Others	62,750	62,750	0
Reallocate Admin Costs		(62,750)	62,750
1st Allocation	702,977	0	702,977
Allocation Step 2			
Inbound- All Others	11,662	11,662	0
Reallocate Admin Costs		(11,662)	11,662
2nd Allocation	11,662	0	11,662
Total For 00220 431 Equal Opportunity &			
Total Allocated	714,639	0	714,639

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	0.2198	1,545		1,545		1,545
131 City Attorney	60	1.1988	8,427		8,427		8,427
141 Civil Service Board	5	0.0999	702		702		702
150 City Manager's Office	20	0.3996	2,809		2,809		2,809
150.2 Agenda Coordination	3	0.0599	421		421		421
160 Finance - Director's Office	10	0.1998	1,405		1,405		1,405
161 Finance - General Accounting	27	0.5395	3,792		3,792		3,792
162 Finance - Treasury Management	29	0.5794	4,073		4,073		4,073
163 Finance - Financial System Services	2	0.0400	281		281		281
171-4 Human Resources	39	0.7792	5,478		5,478		5,478
231 Management and Budget	20	0.3996	2,809		2,809		2,809
241 GSA - Administration	8	0.1598	1,124		1,124		1,124
243 GSA - Miami Riverside Center	6	0.1199	843		843		843
244 GSA - Graphics	5	0.0999	702		702		702
246 GSA - Light Fleet	35	0.6993	4,916		4,916		4,916
247 GSA - Heavy Fleet	32	0.6394	4,495		4,495		4,495
251 Information Technology	71	1.4186	9,972		9,972		9,972
261 Procurement	18	0.3596	2,528		2,528		2,528
301-3 Risk Management	21	0.4196	2,950		2,950		2,950
431 Equal Opportunity & Diversity	3	0.0599	421		421		421
371 Grants Administration	11	0.2198	1,545		1,545	28	1,573
101 MAYOR	20	0.3996	2,809		2,809	51	2,860
111-5 COMMISSIONERS	76	1.5185	10,675		10,675	194	10,869
152 CODE COMPLIANCE	70	1.3986	9,832		9,832	178	10,010
181-9 FIRE-RESCUE	901	18.0020	126,550		126,550	2,294	128,844
190-1 POLICE	1,674	33.4466	235,118		235,118	4,266	239,384
201-9 PUBLIC WORKS	160	3.1968	22,473		22,473	407	22,880
211-3 SOLID WASTE	224	4.4755	31,462		31,462	570	32,032

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	7,023		7,023	127	7,150
242 GSA PROPERTY MNGT	38	0.7592	5,337		5,337	97	5,434
245 GSA COMMUNICATIONS SERVICES	8	0.1598	1,124		1,124	20	1,144
281-4 BUILDING	180	3.5964	25,282		25,282	458	25,740
291-8 PARKS & RECREATION	931	18.6014	130,764		130,764	2,371	133,135
342 ZONING	30	0.5994	4,214		4,214	76	4,290
351-5 PLANNING	46	0.9191	6,461		6,461	117	6,578
381 COMMUNICATIONS	8	0.1598	1,124		1,124	20	1,144
401 CIP	21	0.4196	2,950		2,950	53	3,003
441 OFFICE OF RESILIENCY AND	6	0.1199	843		843	15	858
450 HUMAN SERVICES	72	1.4386	10,113		10,113	183	10,296
910 CD-COMMUNITY & ECONOMIC	35	0.6993	4,916		4,916	89	5,005
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	843		843	15	858
980 ND - NON DEPARTMENTAL	13	0.2597	1,826		1,826	33	1,859
SubTotal	5,005	100.0000	702,977		702,977	11,662	714,639
Total	5,005	100.0000	702,977		702,977	11,662	714,639

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 431 Equal Opportunity & Diversity

Receiving Department	Total	EO & Diversity
121 City Clerk	1,545	1,545
131 City Attorney	8,427	8,427
141 Civil Service Board	702	702
150 City Manager's Office	2,809	2,809
150.2 Agenda Coordination	421	421
160 Finance - Director's Office	1,405	1,405
161 Finance - General	3,792	3,792
162 Finance - Treasury	4,073	4,073
163 Finance - Financial	281	281
171-4 Human Resources	5,478	5,478
231 Management and Budget	2,809	2,809
241 GSA - Administration	1,124	1,124
243 GSA - Miami Riverside	843	843
244 GSA - Graphics	702	702
246 GSA - Light Fleet	4,916	4,916
247 GSA - Heavy Fleet	4,495	4,495
251 Information Technology	9,972	9,972
261 Procurement	2,528	2,528
301-3 Risk Management	2,950	2,950
431 Equal Opportunity &	421	421
371 Grants Administration	1,573	1,573
101 MAYOR	2,860	2,860
111-5 COMMISSIONERS	10,869	10,869
152 CODE COMPLIANCE	10,010	10,010
181-9 FIRE-RESCUE	128,844	128,844
190-1 POLICE	239,384	239,384
201-9 PUBLIC WORKS	22,880	22,880
211-3 SOLID WASTE	32,032	32,032
221 DEPT OF REAL ESTATE	7,150	7,150
242 GSA PROPERTY MNGT	5,434	5,434
245 GSA	1,144	1,144
281-4 BUILDING	25,740	25,740
291-8 PARKS &	133,135	133,135
342 ZONING	4,290	4,290
351-5 PLANNING	6,578	6,578
381 COMMUNICATIONS	1,144	1,144

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 431 Equal Opportunity & Diversity

Receiving Department	Total	EO & Diversity
401 CIP	3,003	3,003
441 OFFICE OF RESILIENCY	858	858
450 HUMAN SERVICES	10,296	10,296
910 CD-COMMUNITY &	5,005	5,005
950 CIVILIAN	858	858
980 ND - NON	1,859	1,859
Direct Billed	0	0
Total	714,639	714,639

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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 maintains 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
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 371 Grants Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,126,663			2,126,663
Building Depreciation	4,206		4,206	
131 City Attorney	45,048	16,995	62,043	
141 Civil Service Board	1,584	145	1,729	
150 City Manager's Office	7,846	1,102	8,948	
150.2 Agenda Coordination	7,871	1,706	9,577	
160 Finance - Director's Office	2,529	459	2,988	
161 Finance - General Accounting	16,661	2,332	18,993	
163 Finance - Financial System Services	1,834	100	1,934	
171-4 Human Resources	13,881	1,167	15,048	
243 GSA - Miami Riverside Center	25,695	3,341	29,036	
244 GSA - Graphics	(108)	195	87	
251 Information Technology	62,217	7,526	69,743	
261 Procurement	10,658	442	11,100	
271 Auditor General	1,898	21	1,919	
301-3 Risk Management	8,390	124	8,514	
431 Equal Opportunity & Diversity	1,545	28	1,573	
Total Allocated Additions:	211,755	35,683	247,438	247,438
Total To Be Allocated:	2,338,418	35,683		2,374,101

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration

	Total	General & Admin	Grants Administration	Other Funding
Wages & Benefits				
Salaries	1,225,494	0	453,433	772,061
Fringe Benefits	101,289	0	37,477	63,812
Other Expense & Cost				
Retirement Contribution	260,000	0	96,200	163,800
Life and Health Insurance	155,000	0	57,350	97,650
Workers' Compensation	37,000	0	13,690	23,310
Professional Service	176,343	0	65,247	111,096
Communications and Relations	600	0	222	378
Travel and Per Diem	16,797	0	6,215	10,582
Postage	239	0	88	151
Utility Services	0	0	0	0
Rentals and Leases	0	0	0	0
Insurance	0	0	0	0
Repair and Maintenance	29,000	0	10,730	18,270
Advertising and Relations	466	0	172	294
Other Current Charges	40,724	0	15,068	25,656
Office Supplies & Minor Equipment	8,070	0	2,986	5,084
Publications, Subscriptions, & Membershi	27,141	0	10,042	17,099
Major Machinery and Equipment	0	0	0	0
Depreciation	0	0	0	0
Transfer and Others	48,500	0	17,945	30,555
Departmental Totals				
Total Expenditures	2,126,663	0	786,865	1,339,798
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,126,663	0	786,865	1,339,798
Allocation Step 1				
Inbound- All Others	211,755	211,755	0	0
Reallocate Admin Costs		(211,755)	78,349	133,406
1st Allocation	2,338,418	0	865,214	1,473,204

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration

	Total	General & Admin	Grants Administration	Other Funding
Allocation Step 2				
Inbound- All Others	35,683	35,683	0	0
Reallocate Admin Costs		(35,683)	13,203	22,480
2nd Allocation	35,683	0	13,203	22,480
Total For 00230 371 Grants Administration				
Total Allocated	2,374,101	0	878,417	1,495,684

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 371 Grants Administration

Activity - Grants Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	13	12.7451	110,272		110,272	1,683	111,955
190-1 POLICE	28	27.4510	237,510		237,510	3,624	241,134
211-3 SOLID WASTE	1	0.9804	8,482		8,482	129	8,611
221 DEPT OF REAL ESTATE & ASSET	3	2.9412	25,447		25,447	388	25,835
291-8 PARKS & RECREATION	1	0.9804	8,482		8,482	129	8,611
401 CIP	10	9.8039	84,825		84,825	1,294	86,119
441 OFFICE OF RESILIENCY AND	1	0.9804	8,482		8,482	129	8,611
910 CD-COMMUNITY & ECONOMIC	45	44.1176	381,714		381,714	5,827	387,541
SubTotal	102	100.0000	865,214		865,214	13,203	878,417
Total	102	100.0000	865,214		865,214	13,203	878,417

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
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	1,473,204		1,473,204	22,480	1,495,684
SubTotal	100	100.0000	1,473,204		1,473,204	22,480	1,495,684
Total	100	100.0000	1,473,204		1,473,204	22,480	1,495,684

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024
Schedule .5 - Allocation Summary
For Department 371 Grants Administration

Receiving Department	Total	Grants Administration	Other Funding
181-9 FIRE-RESCUE	111,955	111,955	0
190-1 POLICE	241,134	241,134	0
211-3 SOLID WASTE	8,611	8,611	0
221 DEPT OF REAL ESTATE	25,835	25,835	0
291-8 PARKS &	8,611	8,611	0
401 CIP	86,119	86,119	0
441 OFFICE OF RESILIENCY	8,611	8,611	0
910 CD-COMMUNITY &	387,541	387,541	0
999 OTHER	1,495,684	0	1,495,684
Direct Billed	0	0	0
Total	2,374,101	878,417	1,495,684

Indirect Cost Rate Base Details

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
INDIRECT RATE BASE

Organization	Object	Object Description	Sum of Total
101-103-OFFICE OF THE MAYOR	**511000**	Executive Salaries	97,533
	512000	Regular Salaries and Wages	1,508,325
	513000	Other Salaries and Wages	1,499
	513010	Other Salaries and Wages-PT Yr Ro	15,161
	513030	Other Salaries and Wages-PT Temp	2,899
	516000	Fringe Benefits	46,160
101-103-OFFICE OF THE MAYOR Total			**1,671,578**
111-115-COMMISSIONERS	**511000**	Executive Salaries	271,923
	512000	Regular Salaries and Wages	4,546,800
	513000	Other Salaries and Wages	670
	513010	Other Salaries and Wages-PT Yr Ro	71,254
	514000	Overtime	2,019
	516000	Fringe Benefits	225,791
111-115-COMMISSIONERS Total			**5,118,458**
152-CODE COMPLIANCE	**512000**	Regular Salaries and Wages	5,642,567
	513000	Other Salaries and Wages	15,666
	513030	Other Salaries and Wages-PT Temp	23,329
	514000	Overtime	82,163
	515000	Special Pay	230,561
	516000	Fringe Benefits	4,500
152-CODE COMPLIANCE Total			**5,998,786**

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
INDIRECT RATE BASE

181-189-FIRE RESCUE	**511000**	Executive Salaries	3,620
	512000	Regular Salaries and Wages	94,629,998
	513000	Other Salaries and Wages	25,776
	513010	Other Salaries and Wages-PT Yr Ro	21,709
	514000	Overtime	7,016,664
	514010	OT Staffing	11,918,380
	514020	OT EMS Backfill for Training	813,990
	514030	OT Off Duty Events	5,785,867
	515000	Special Pay	17,213,277
	516000	Fringe Benefits	70,420
	516010	Fringe Benefits - Tuition Reimb.	107,929
181-189-FIRE RESCUE Total			**137,607,629**
190-191-POLICE	**512000**	Regular Salaries and Wages	157,825,748
	513000	Other Salaries and Wages	203,937
	513030	Other Salaries and Wages-PT Temp	69,814
	514000	Overtime	12,363,261
	514001	OT-Reimbursable	3,463,462
	514010	OT Staffing	675,209
	514020	OT EMS Backfill for Training	533
	514030	OT Off Duty Events	885,413
	514040	OT Court	1,109,781
	515000	Special Pay	14,168,206
	516000	Fringe Benefits	563,507
	516010	Fringe Benefits - Tuition Reimb.	131,109
190-191-POLICE Total			**191,459,980**

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
INDIRECT RATE BASE

201-209-PUBLIC WORKS	**512000**	Regular Salaries and Wages	10,844,870
	513000	Other Salaries and Wages	431
	513010	Other Salaries and Wages-PT Yr Ro	5,416
	513030	Other Salaries and Wages-PT Temp	49,117
	514000	Overtime	1,016,851
	515000	Special Pay	201,093
	516000	Fringe Benefits	48,716
	516010	Fringe Benefits - Tuition Reimb.	5,343
201-209-PUBLIC WORKS Total			**12,171,837**
211-217-SOLID WASTE	**511000**	Executive Salaries	3,620
	512000	Regular Salaries and Wages	13,749,506
	513000	Other Salaries and Wages	67,093
	513010	Other Salaries and Wages-PT Yr Ro	41,234
	514000	Overtime	1,799,465
	515000	Special Pay	109,412
	516000	Fringe Benefits	2,400
211-217-SOLID WASTE Total			**15,772,730**
221-REAL ESTATE AND ASSET MANAGEMENT	**512000**	Regular Salaries and Wages	3,274,469
	513000	Other Salaries and Wages	129,089
	514000	Overtime	131,024
	515000	Special Pay	526
	516000	Fringe Benefits	14,500
221-REAL ESTATE AND ASSET MANAGEMENT Total			**3,549,609**
242-GSA - PROPERTY MAINTNANCE	**512000**	Regular Salaries and Wages	3,071,149
	514000	Overtime	9,272
	515000	Special Pay	43,992
	516000	Fringe Benefits	400
242-GSA - PROPERTY MAINTNANCE Total			**3,124,812**

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
INDIRECT RATE BASE

245-GSA - COMMUNICATION SERVICES	**512000**	Regular Salaries and Wages	765,011
	514000	Overtime	11,424
	515000	Special Pay	14
245-GSA - COMMUNICATION SERVICES Total			**776,449**
281-284-BUILDING	**512000**	Regular Salaries and Wages	14,290,775
	513000	Other Salaries and Wages	549,218
	513030	Other Salaries and Wages-PT Temp	25,491
	514000	Overtime	1,205,988
	515000	Special Pay	279,036
	516000	Fringe Benefits	27,400
	516010	Fringe Benefits - Tuition Reimb.	1,953
281-284-BUILDING Total			**16,379,862**
291-298-PARKS & RECREATION	**512000**	Regular Salaries and Wages	17,227,627
	513000	Other Salaries and Wages	289,481
	513010	Other Salaries and Wages-PT Yr Ro	3,814,021
	513020	Other Salaries and Wages-PT Seaso	7,026,982
	513030	Other Salaries and Wages-PT Temp	27,095
	514000	Overtime	1,191,736
	515000	Special Pay	232,953
	516000	Fringe Benefits	26,020
	516010	Fringe Benefits - Tuition Reimb.	9,506
291-298-PARKS & RECREATION Total			**29,845,421**
342-ZONING	**512000**	Regular Salaries and Wages	2,971,569
	513000	Other Salaries and Wages	32,011
	514000	Overtime	532
	516000	Fringe Benefits	12,620
	516010	Fringe Benefits - Tuition Reimb.	3,087
342-ZONING Total			**3,019,820**

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
INDIRECT RATE BASE

356-PLANNING	**512000**	Regular Salaries and Wages	3,685,675
	513000	Other Salaries and Wages	64,481
	513010	Other Salaries and Wages-PT Yr Ro	37,738
	514000	Overtime	4,762
	515000	Special Pay	54
	516000	Fringe Benefits	16,743
	516010	Fringe Benefits - Tuition Reimb.	1,233
356-PLANNING Total			**3,810,686**
381-OFFICE OF COMMUNICATION	**512000**	Regular Salaries and Wages	822,693
	513000	Other Salaries and Wages	7,080
	513010	Other Salaries and Wages-PT Yr Ro	18,280
	516000	Fringe Benefits	900
381-OFFICE OF COMMUNICATION Total			**848,953**
401-CIP	**512000**	Regular Salaries and Wages	661,659
	516000	Fringe Benefits	4,518
401-CIP Total			**666,177**
441 OFFICE OF RESILIENCY AND SUSTAINABIL	**512000**	Regular Salaries and Wages	601,061
	516000	Fringe Benefits	12,350
441 OFFICE OF RESILIENCY AND SUSTAINABIL Total			**613,411**
450-HUMAN SERVICES	**512000**	Regular Salaries and Wages	3,326,745
	513000	Other Salaries and Wages	357,783
	513010	Other Salaries and Wages-PT Yr Ro	76,815
	513020	Other Salaries and Wages-PT Seaso	9,166
	514000	Overtime	167,080
	515000	Special Pay	128
	516000	Fringe Benefits	18,600
450-HUMAN SERVICES Total			**3,956,315**

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
INDIRECT RATE BASE

910-COMMUNITY DEVELOPMENT	**512000**	Regular Salaries and Wages	3,823,873
	513000	Other Salaries and Wages	22,418
	513010	Other Salaries and Wages-PT Yr Ro	7,437
	516000	Fringe Benefits	10,800
910-COMMUNITY DEVELOPMENT Total			**3,864,527**
920-COMMUNITY REDEVELOPMENT AGENCY	**512000**	Regular Salaries and Wages	2,459,809
	513000	Other Salaries and Wages	72,475
	516000	Fringe Benefits	66,837
920-COMMUNITY REDEVELOPMENT AGENCY Total			**2,599,122**
930-LIBERTY CITY	**512000**	Regular Salaries and Wages	773,998
	516000	Fringe Benefits	2,600
930-LIBERTY CITY Total			**776,598**
940-VIRGINIA KEY BEACH PARK TRUST	**512000**	Regular Salaries and Wages	493,640
	513000	Other Salaries and Wages	319,414
	516000	Fringe Benefits	1,300
940-VIRGINIA KEY BEACH PARK TRUST Total			**814,354**
980-NON DEPARTMENTAL	**511000**	Executive Salaries	32,578
	512000	Regular Salaries and Wages	277,782
	515000	Special Pay	18,336,437
	516000	Fringe Benefits	1,200
980-NON DEPARTMENTAL Total			**18,647,996**
950-CIVILIAN INVESTIGATIVE PANEL	**512000**	Regular Salaries and Wages	565,765
	513000	Other Salaries and Wages	13,203
	516000	Fringe Benefits	12,000
950-CIVILIAN INVESTIGATIVE PANEL Total			**590,969**
Grand Total			**463,686,076**

Schedule of Expenditures of Federal Awards

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Grant/ Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture					
Pass-Through Florida Department of Health:					
Child and Adult Care Food Program	10.558	S-576		$ -	$ 61,626
Total U.S. Department of Agriculture				-	61,626
U.S. Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster:					
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-12-0013		16,801	18,937
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-12-0013		-	67,951
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-12-0013		-	1,470,593
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-12-0013		-	1,832,798
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-12-0013		-	622,066
Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-12-0013		739,504	1,813,327
Community Development Block Grants/Entitlement Grants	14.218	B-24-MC-12-0013		-	3,972
				756,305	5,829,644
Community Development Block Grants/Entitlement Grants-CV	14.218	B-20-MW-12-0013		-	776,266
				-	776,266
Community Development Block Grants/Entitlement Grants/Neighborhood Stabilization Program (NSP)	14.218	B-08-MN-12-0016		-	366,511
				-	366,511
Total CDBG - Entitlement Grant Cluster				756,305	6,972,421
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT052		-	4,093
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT121		-	4,403
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT122		-	3,232
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	IO130		-	8,591
				-	20,319
Emergency Solutions Grants Program	14.231	E-22-MC-12-0013		-	5,654
Emergency Solutions Grants Program	14.231	E-23-MC-12-0013		-	479,067
				-	484,721
HOME Investment Partnerships Program	14.239	M15-MC120211		-	81,668
HOME Investment Partnerships Program	14.239	M17-MC120211		-	26,951
HOME Investment Partnerships Program	14.239	M18-MC120211		-	65,249
HOME Investment Partnerships Program	14.239	M19-MC120211		-	311,287
HOME Investment Partnerships Program	14.239	M20-MC120211		-	39
HOME Investment Partnerships Program	14.239	M21-MC120211		-	331,121
HOME Investment Partnerships Program	14.239	M22-MC120211		-	179,201
HOME Investment Partnerships Program	14.239	M23MC120211		-	381,217
HOME Investment Partnerships Program	14.239	M24-MC120211		-	2,462
				-	1,379,195

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Grant/ Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development (cont'd)					
Housing Opportunities for Persons with AIDS	14.241	FLH21-F005		-	43,717
Housing Opportunities for Persons with AIDS	14.241	FLH22-F005		-	5,785,151
Housing Opportunities for Persons with AIDS	14.241	FLH23-F005		-	9,920,431
Housing Opportunities for Persons with AIDS	14.241	FLH24F005		-	9,847
Total Housing Opportunities for Persons with AIDS				-	15,759,146
Pass-Through Miami Dade County Homeless Trust:					
Continuum of Care (COC) Program:					
Continuum of Care Program	14.267	FL0211L4D002215	FL0211L4D002215	-	624,921
Continuum of Care Program	14.267	FL0211L4D002216	FL0211L4D002316	-	470,491
				-	1,095,412
Section 8 Project - Based Cluster:					
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	FL145MR0001		-	2,033,913
				-	2,033,913
Housing Voucher Cluster:					
Section 8 Housing Choice Vouchers	14.871	FL145		-	3,213,195
Mainstream Vouchers	14.879	FL145		-	556,120
Total Housing Voucher Cluster				-	3,769,315
Total U.S. Department of Housing and Urban Development				756,305	31,514,442
U.S. Department of Justice					
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1259		-	14,868
				-	14,868
Pass-Through Office of the Florida Attorney General:					
Crime Victim Assistance	16.575	VOCA-C -2023-City of Miami Police Department-00268		-	224,673
Crime Victim Assistance	16.575	VOCA-2022-847		-	17,683
				-	242,356
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02139-SLEM		-	45,902
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03496-UHPX		-	533,396
Public Safety Partnership and Community Policing Grants	16.710	2020ULWX0074		-	511,733
				-	1,091,031
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DG-BX-0011		23,682	83,418
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0974		-	17,531
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03309-JAGX		-	260,700
				23,682	361,649
Pass-Through Florida Department of Law Enforcement:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00656-MUMU		-	46,679
				-	46,679
U.S. Department of Justice (cont'd)					

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Grant/ Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Byrne Criminal Justice Innovation Program	16.817	15PBJA-21-GG-04114-BCJI		410,907	483,871
				410,907	483,871
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0014		-	23,227
Equitable Sharing Program	16.922	Not Applicable		-	269,344
				-	292,571
Total U.S. Department of Justice				434,589	2,533,025
U.S. Department of Transportation					
Pass-Through Florida Department of Transportation- Federal Highway Administration:					
Recreational Trails Program	20.219	T1801	12RECT018	-	199,999
				-	199,999
Highway Safety Cluster:					
Pass-Through Florida Department of Transportation:					
State and Community Highway Safety	20.600	G2P36	69A37519300004020FLO	-	198,548
Total Highway Safety Cluster				-	198,548
National Priority Safety Programs	20.616	G2P51	69A3752030000405DFLM	-	82,539
National Priority Safety Programs	20.616	G2E29	69A3752130000405DFLM	-	3,533
				-	86,072
Total U.S. Department of Transportation				-	484,619
U.S. Department of the Treasury					
Emergency Rental Assistance Program	21.023	1505-0270		-	94,742
Coronavirus State and Local Fiscal Recovery Funds	21.027			-	32,856,073
Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP45		-	16,493
Coronavirus State and Local Fiscal Recovery Funds	21.027	23FRP35		-	25,556
Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP56		-	1,292
Total U.S. Department of the Treasury				-	32,994,156
US Department of Education					
Pass Through Miami Dade County Public Schools					
Twenty-First Century Community Learning Centers	84.287	LT/2013-2014 #001		-	109
Twenty-First Century Community Learning Centers	84.287	130-2448A-2CCC3		-	460
Total U.S. Department of Education				-	569
U.S. Department of Health and Human Services					
Federal Pass-Through Florida Agency for Persons with Disabilities					
Medicaid Cluster:					
Medical Assistance Program	93.778	Not Applicable	Not Available	-	190,166
Total U.S. Department of Health and Human Services				-	190,166
Executive Office of the President of the United States					
Pass-Through South Florida HIDTA/Monroe County Sheriffs:					
High Intensity Drug Trafficking Areas Program	95.001	G23MI0001A		-	99,950
Total Executive Office of the President				-	99,950

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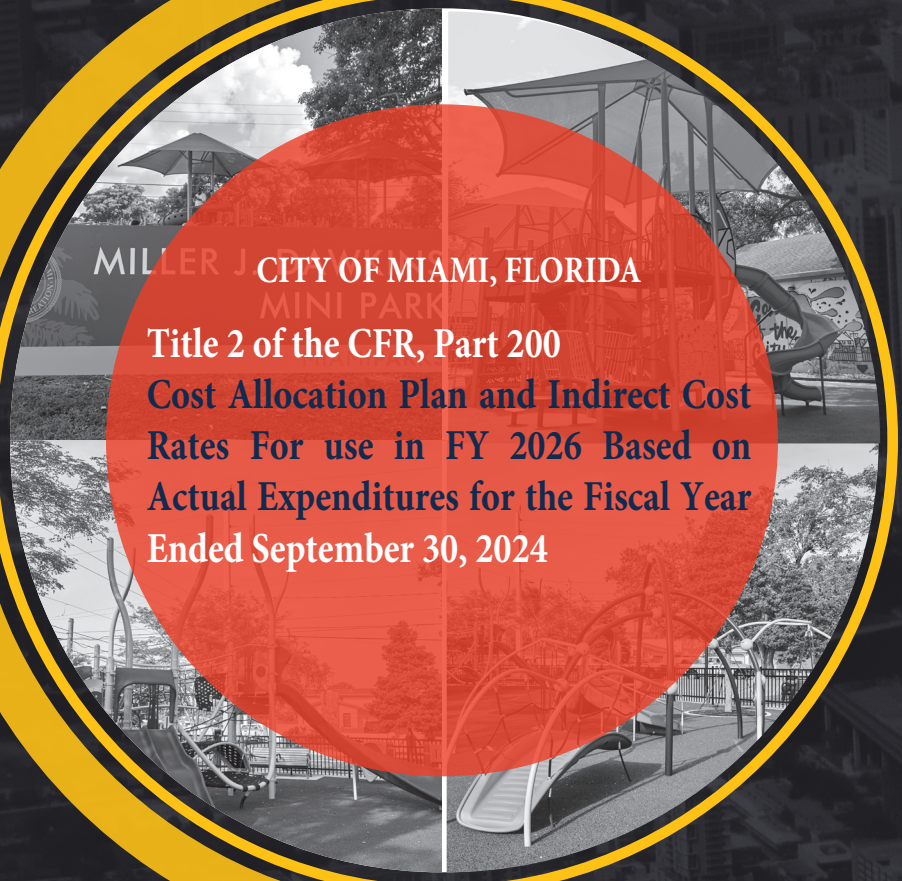
CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Grant/ Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Homeland Security					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-K-4718		-	2,123,384
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2020-CA-00056		-	1,236
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2023-CA-05396		-	799,778
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2021-CA-00034		-	233,666
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2022-CA-00057		-	509,851
				-	3,667,915
Pass-Through State of Florida Division of Emergency Management:					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z2070		-	110,140
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z2834		-	221,342
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z3569		-	68,201
				-	399,683
Assistance to Firefighters Grant	97.044	EMW-2022-FG-01526		-	553,790
Assistance to Firefighters Grant	97.044	EMW-2021-FG-02449		-	785,984
				-	1,339,774
Pass Through State of Florida Division of Emergency Management:					
BRIC: Building Resilient Infrastructure and Communities	97.047	18DM-AX-11-23-02-365	EMA-2017-PC-0001	-	359,709
				-	359,709
Homeland Security Grant Program	97.067	R0571	EMW-2022-SS-00029-S01	-	88,555
Homeland Security Grant Program	97.067	R0924	EMW-2023-SS-00058-S01	94,612	134,986
Homeland Security Grant Program	97.067	R0521	EMW-2021-SS-00056-S01	5,077,052	8,586,350
Homeland Security Grant Program	97.067	R0232	EMW-2020-SS-00035-S01	4,156,394	4,628,460
Homeland Security Grant Program	97.067	R0917	EMW-2023-SS-00058-S01	-	7,479
Homeland Security Grant Program	97.067	R0588	EMW-2022-SS-00029-S-01	472,115	1,987,893
				9,800,173	15,433,723
Securing the Cities Program	97.106	20CWDSTC00007-04-00		35,893	1,630,139
				35,893	1,630,139
Total U.S. Department of Homeland Security				9,836,066	22,830,943
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 11,026,960	$ 90,709,496

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2024

State Grantor/Pass-through Grantor/Program or Cluster Title	CSFA Number	Grant/ Contract Number	Pass-Through Entity Identifying Number	Total Passed Through to Subrecipients	Total State Expenditures
Department of Environmental Protection					
Statewide Water Quality Restoration Projects	37.039	LPA0190		$ -	$ 95,452
Statewide Water Quality Restoration Projects	37.039	LPA0328		-	291,462
Statewide Water Quality Restoration Projects	37.039	LPA0329			258,762
Statewide Water Quality Restoration Projects	37.039	LPA0333		-	761,881
Statewide Water Quality Restoration Projects	37.039	LPA0330		-	127,288
				-	1,534,845
Resilient Florida Program	37.098	22PLN49		-	195,323
Total Department of Environmental Protection				-	1,730,168
Florida Housing Finance Corporation					
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP FY2022-2023		-	1,352,360
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP FY2023-2024		-	168,304
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP FY2021-2022		-	964,348
Total Florida Housing Finance Corporation				-	2,485,012
Department of Transportation					
Public Transit Service Development Program	55.012	G1U25		-	272,550
				-	272,550
Transit Corridor Development Program	55.013	G2489		-	1,180,000
Transit Corridor Development Program	55.013	G2C24		-	1,019,046
				-	2,199,046
Total Department of Transportation				-	2,471,596
Department of Health					
Pass-Through Miami-Dade County, Florida:					
County Grant Awards	64.005	EMS County Grant #C0013		-	2,246
Total Department of Health				-	2,246
Florida Department of Elder Affairs					
Senior Center - Fixed Capital Outlay (FCO)	65.013	XQ104		-	729,755
Total Florida Department of Elders Affairs				-	729,755
Department of Law Enforcement					
Identify Theft and Fraud Grant Program	71.042	L6007		-	5,493
FDLE Drone Replacement Program	71.092	3X032		-	16,015
State Assistance for Fentanyl Eradication (S.A.F.E.) in Florida	71.122	2023-SAFE-SF-042		-	228,634
Total Department of Law Enforcement				-	250,142
Total Expenditures of State Financial Assistance				$ -	$ 7,668,919
TOTAL EXPENDITURES FOR FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE				$ 11,026,960	$ 98,378,415



CITY OF MIAMI, FLORIDA

Title 2 of the CFR, Part 200
Cost Allocation Plan and Indirect Cost Rates For use in FY 2026 Based on Actual Expenditures for the Fiscal Year Ended September 30, 2024

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