CITY OF MIAMI, FLORIDA

Title 2 of the CFR, Part 200
Cost Allocation Plan and Indirect Cost Rates for use in FY2027
Based on Actual Expenditures for the

FISCAL YEAR ENDED
SEPTEMBER 30, 2025



Prepared June 2026

CITY OF MIAMI, FLORIDA

COST ALLOCATION PLAN
FOR FY 2027 BASED ON ACTUAL EXPENDITURES FOR THE

FISCAL YEAR ENDED SEPTEMBER 30, 2025

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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 June 15, 2026 to establish cost allocations or billings for the fiscal year October 1, 2026 through September 30, 2027 based on the fiscal year ending September 30, 2025 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: 06/15/2026

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 June 15, 2026 to establish billing or final indirect costs rates for the fiscal year October 1, 2026 through September 30, 2027 based on the fiscal year ending September 30, 2025 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: 06/15/2026

City Organizational Chart

City Organizational Chart



CITY COMMISSION

Commissioner:
Miguel Angel Gabela
District 1

Commissioner:
Damian Pardo
District 2

Commissioner:
Rolando Escalona
District 3

Commissioner:
Ralph "Rafael" Rosado
District 4

Chairwoman:
Christine King
District 5

City Attorney
George K. Wysong, III

City Clerk
Todd B. Hannon

Independent
Inspector General
Antonio Diaz

Executive Mayor
Eileen T. Higgins

Chief Administrator / City Manager
James Reyes

Deputy City Manager
Natasha Colebrook-Williams

Assistant City Manager
Chief Financial Officer
Erica T. Paschal Darling, CPA

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

Assistant City Manager
Chief of Operations
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

- 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, 2025.

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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Detail

Allocated Costs By Department

Central Service Departments	101 MAYOR	111-5 COMMISSIONERS	151 NET	152 CODE COMPLIANCE	181-9 FIRE-RESCUE	190-1 POLICE	201-9 PUBLIC WORKS
Building Depreciation	6,161	1,505	0	17,552	30,299	7,167	26,383
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	44,011	131,117	88,272
131 City Attorney	34,830	295,873	0	419,752	582,770	4,148,690	1,547,230
141 Civil Service Board	2,983	11,364	0	11,080	130,970	242,764	22,160
150 City Manager's Office	21,410	81,564	0	79,525	940,033	1,742,428	159,052
150.2 Agenda Coordination	0	276,196	0	0	17,911	29,222	81,067
160 Finance - Director's Office	5,732	21,835	0	21,289	251,657	466,462	42,580
161 Finance - General	20,550	81,041	5,235	38,606	768,605	1,377,333	144,463
162 Finance - Treasury	5,157	24,260	132	26,295	991,447	618,684	362,338
163 Finance - Financial	3,017	7,579	9	9,543	78,491	102,294	22,328
171-4 Human Resources	30,892	117,689	0	114,745	1,356,354	2,514,112	229,492
231 Management and Budget	0	0	0	0	0	0	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	40,450	10,419	0	126,693	199,321	53,705	173,947
244 GSA - Graphics	27,861	306,601	0	49,314	170,672	339,049	31,788
246 GSA - Light Fleet	2,864	29,633	0	101,559	276,722	2,609,673	55,227
247 GSA - Heavy Fleet	0	0	0	0	12,287	7,838	355,414
251 Information Technology	73,603	318,218	111,194	495,816	1,718,270	7,018,714	602,254
261 Procurement	89,121	236,807	0	24,405	657,723	696,803	105,017
271 Auditor General	229	696	0	750	16,201	23,655	3,950
272 Independent Inspector	1	3	0	3	80	120	19
301-3 Risk Management	16,279	62,863	0	61,220	956,838	2,203,177	133,915
431 Equal Opportunity &	3,820	14,554	0	14,190	167,729	310,905	28,379
371 Grants Administration	0	0	0	0	156,801	261,336	8,711
Total Allocated	384,960	1,898,700	116,570	1,612,337	9,525,192	24,905,248	4,223,986
Roll Forward	(1,286,618)	(3,219,758)	0	(4,386,449)	(128,082,437)	(166,554,732)	(7,947,851)
Cost With Roll Forward	(901,658)	(1,321,058)	116,570	(2,774,112)	(118,557,245)	(141,649,484)	(3,723,865)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(901,658)	(1,321,058)	116,570	(2,774,112)	(118,557,245)	(141,649,484)	(3,723,865)

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025

Detail

Allocated Costs By Department

Central Service Departments	211-3 SOLID WASTE	221 DEPT OF REAL ESTATE & ASSET	242 GSA PROPERTY MNGT	245 GSA COMMUNICATIONS	281-4 BUILDING	291-8 PARKS & RECREATION	342 ZONING
Building Depreciation	0	12,747	0	0	58,129	15,281	12,706
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	57,718	0	0
131 City Attorney	428,729	1,006,113	0	0	1,053,510	355,838	590,310
141 Civil Service Board	30,257	7,955	5,682	1,136	26,847	138,641	4,404
150 City Manager's Office	217,166	57,095	40,783	8,156	192,697	995,090	31,606
150.2 Agenda Coordination	3,770	35,820	0	0	4,713	9,426	5,656
160 Finance - Director's Office	58,137	15,285	10,918	2,184	51,587	266,396	8,462
161 Finance - General	137,628	387,759	30,800	10,293	169,332	736,924	39,105
162 Finance - Treasury	643,058	538,586	5,806	2,805	958,151	1,230,253	221,456
163 Finance - Financial	19,904	39,698	4,119	1,041	26,130	90,239	6,314
171-4 Human Resources	313,345	82,381	58,845	11,769	278,038	1,435,794	45,604
231 Management and Budget	0	0	0	0	0	0	0
241 GSA - Administration	0	0	7,964,997	1,592,999	0	0	0
243 GSA - Miami Riverside	10,570	83,843	0	0	412,548	100,340	83,419
244 GSA - Graphics	23,730	28,850	1,279	0	121,752	104,510	4,226
246 GSA - Light Fleet	117,085	7,096	0	0	71,075	95,287	0
247 GSA - Heavy Fleet	3,804,054	66,673	0	0	0	34,583	0
251 Information Technology	291,762	194,253	0	0	1,434,655	966,141	222,654
261 Procurement	102,934	330,802	86,958	25,991	82,154	716,131	24,674
271 Auditor General	2,932	1,464	412	111	2,964	4,019	412
272 Independent Inspector	15	7	2	0	15	19	2
301-3 Risk Management	251,471	42,418	30,200	5,963	157,525	757,427	23,884
431 Equal Opportunity &	38,749	10,187	7,277	1,455	34,383	177,553	5,639
371 Grants Administration	0	17,423	0	0	0	8,711	0
Total Allocated	6,495,296	2,966,455	8,248,078	1,663,903	5,193,923	8,238,603	1,330,533
Roll Forward	(9,277,434)	(583,154)	5,123,266	887,454	(11,185,939)	(21,606,818)	(1,689,287)
Cost With Roll Forward	(2,782,138)	2,383,301	13,371,344	2,551,357	(5,992,016)	(13,368,215)	(358,754)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(2,782,138)	2,383,301	13,371,344	2,551,357	(5,992,016)	(13,368,215)	(358,754)

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025

Detail

Allocated Costs By Department

Central Service Departments	351-5 PLANNING	381 COMMUNICATIONS	402 TRANSPORTATION	401 CIP	441 OFFICE OF RESILIENCY AND	450 HUMAN SERVICES	460 MIAMI ARTS & ENTERTAINMENT
Building Depreciation	20,992	6,287	0	12,138	0	2,921	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	39,312	0	0	0
131 City Attorney	635,194	359	0	341,116	16,876	43,448	0
141 Civil Service Board	7,529	1,278	710	3,409	710	10,512	0
150 City Manager's Office	54,037	9,176	5,098	24,469	5,098	75,447	0
150.2 Agenda Coordination	10,369	0	0	6,598	6,598	0	0
160 Finance - Director's Office	14,467	2,457	1,365	6,551	1,365	20,198	0
161 Finance - General	46,704	11,098	15,453	200,947	74,064	57,018	78
162 Finance - Treasury	99,494	1,720	5,385	31,573	1,547	37,649	22
163 Finance - Financial	10,321	1,004	1,289	8,394	1,580	9,398	1
171-4 Human Resources	77,967	13,240	7,356	35,305	7,356	108,862	0
231 Management and Budget	0	0	0	0	0	0	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	151,439	41,272	0	79,910	0	19,186	0
244 GSA - Graphics	20,605	1,061	5,451	13,579	24,060	27,117	0
246 GSA - Light Fleet	576	6,130	0	3,322	0	26,628	0
247 GSA - Heavy Fleet	0	0	3,383,646	0	0	0	0
251 Information Technology	435,974	49,095	3,096	246,299	24,526	305,864	0
261 Procurement	31,484	21,693	7,060	20,971	9,627	65,654	0
271 Auditor General	511	125	0	209	76	699	0
272 Independent Inspector	2	1	0	1	0	3	0
301-3 Risk Management	39,573	7,046	6,003	19,076	3,726	55,995	0
431 Equal Opportunity &	9,642	1,637	909	4,366	909	13,462	0
371 Grants Administration	0	0	0	121,957	60,978	0	0
Total Allocated	1,666,880	174,679	3,442,821	1,219,502	239,096	880,061	101
Roll Forward	(2,143,806)	(674,274)	2,961,568	553,325	(374,315)	(3,076,254)	0
Cost With Roll Forward	(476,926)	(499,595)	6,404,389	1,772,827	(135,219)	(2,196,193)	101
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(476,926)	(499,595)	6,404,389	1,772,827	(135,219)	(2,196,193)	101

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025

Detail

Allocated Costs By Department

Central Service Departments	910 CD-COMMUNITY & ECONOMIC DEVELOPMENT	920 CRA - COMMUNITY REDEVELOPMENT	930 LIBERTY CITY	940 VIRGINIA KEY	950 CIVILIAN INVESTIGATIVE	960 PENSION	970 COMPONENT UNITS
Building Depreciation	15,712	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	10,453	0	0	0	0	0
131 City Attorney	416,880	229,086	2,513	17,595	359	0	406,467
141 Civil Service Board	5,824	0	0	0	0	0	0
150 City Manager's Office	41,802	0	0	0	0	0	0
150.2 Agenda Coordination	58,443	7,541	2,828	1,886	0	2,828	16,025
160 Finance - Director's Office	11,191	0	0	0	0	0	0
161 Finance - General	882,427	53,527	3,353	27,431	409	0	4,463
162 Finance - Treasury	40,979	16,488	1,582	22,538	55	0	1,935
163 Finance - Financial	11,996	1,118	110	1,431	4	0	136
171-4 Human Resources	60,314	0	0	0	0	0	0
231 Management and Budget	0	0	0	0	0	0	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	105,015	2	2	0	0	3,886	54
244 GSA - Graphics	14,097	288	0	0	0	0	20,322
246 GSA - Light Fleet	321	576	0	0	0	0	18
247 GSA - Heavy Fleet	0	0	0	0	0	0	0
251 Information Technology	171,427	151,737	27,077	36,001	16,233	0	43,732
261 Procurement	49,831	35,312	3,851	96,146	0	0	15,112
271 Auditor General	340	2,801	66	99	0	0	0
272 Independent Inspector	1	14	0	0	0	0	0
301-3 Risk Management	30,734	70	0	0	0	0	105
431 Equal Opportunity &	7,459	0	0	0	0	0	0
371 Grants Administration	452,982	0	0	0	0	0	0
Total Allocated	2,377,775	509,013	41,382	203,127	17,060	6,714	508,369
Roll Forward	(1,486,752)	(2,090,109)	(735,216)	(611,227)	(573,909)	0	279,994
Cost With Roll Forward	891,023	(1,581,096)	(693,834)	(408,100)	(556,849)	6,714	788,363
Adjustments	0	0	0	0	0	0	0
Proposed Costs	891,023	(1,581,096)	(693,834)	(408,100)	(556,849)	6,714	788,363

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025

Detail

Allocated Costs By Department

Central Service Departments	980 ND - NON DEPARTMENTAL	999 OTHER	SubTotal	Direct Billed	Unallocated	Total
Building Depreciation	1,239	0	247,219	0	0	247,219
Equipment Depreciation	0	0	0	0	0	0
121 City Clerk	0	2,418,278	2,789,161	0	0	2,789,161
131 City Attorney	0	0	12,573,538	0	0	12,573,538
141 Civil Service Board	1,847	0	668,062	0	0	668,062
150 City Manager's Office	13,254	0	4,794,986	0	0	4,794,986
150.2 Agenda Coordination	0	0	576,897	0	0	576,897
160 Finance - Director's Office	3,548	0	1,283,666	0	0	1,283,666
161 Finance - General	41,259	270,312	5,636,217	0	0	5,636,217
162 Finance - Treasury	18,173	1,333,194	7,240,762	0	0	7,240,762
163 Finance - Financial	2,280	0	459,768	0	0	459,768
171-4 Human Resources	19,125	0	6,918,585	0	0	6,918,585
231 Management and Budget	0	0	0	0	0	0
241 GSA - Administration	0	0	9,557,996	0	0	9,557,996
243 GSA - Miami Riverside	8,133	0	1,704,154	559,567	0	2,263,721
244 GSA - Graphics	0	0	1,336,212	699,313	0	2,035,525
246 GSA - Light Fleet	0	0	3,403,792	15,383,193	0	18,786,985
247 GSA - Heavy Fleet	0	0	7,664,495	10,191,695	0	17,856,190
251 Information Technology	671,056	1,145	15,630,796	0	0	15,630,796
261 Procurement	46,527	0	3,582,788	0	0	3,582,788
271 Auditor General	3,573	0	66,294	0	0	66,294
272 Independent Inspector	17	0	325	0	0	325
301-3 Risk Management	9,689	0	4,875,197	0	0	4,875,197
431 Equal Opportunity &	2,365	0	855,569	0	0	855,569
371 Grants Administration	0	1,897,767	2,986,666	0	0	2,986,666
Total Allocated	842,085	5,920,696	94,853,145	26,833,768	0	121,686,913
Roll Forward	(17,805,911)	0	(375,586,643)	0	0	(375,586,643)
Cost With Roll Forward	(16,963,826)	5,920,696	(280,733,498)	26,833,768	0	(253,899,730)
Adjustments	0	0	0	0	0	0
Proposed Costs	(16,963,826)	5,920,696	(280,733,498)	26,833,768	0	(253,899,730)

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	5,772,695	0	
121 City Clerk	2,607,201	0	
131 City Attorney	13,593,358	0	
141 Civil Service Board	657,018	0	
150 City Manager's Office	4,999,121	(318,788)	
150.2 Agenda Coordination	498,327	0	
160 Finance - Director's Office	3,060,740	(8,887)	
161 Finance - General Accounting	4,824,920	(25,156)	
162 Finance - Treasury Management	114,204,384	(108,773,721)	
163 Finance - Financial System Services	429,455	0	
171-4 Human Resources	6,749,268	0	
231 Management and Budget	4,752,526	0	
241 GSA - Administration	38,050,434	(15,980,746)	
243 GSA - Miami Riverside Center	2,184,141	0	
244 GSA - Graphics	960,016	0	
246 GSA - Light Fleet	8,497,568	0	
247 GSA - Heavy Fleet	10,936,015	0	
251 Information Technology	25,723,905	(8,964,356)	
261 Procurement	3,692,070	0	
271 Auditor General	9,865	0	
272 Independent Inspector General	0	0	
301-3 Risk Management	4,775,537	0	
431 Equal Opportunity & Diversity	704,507	0	
371 Grants Administration	2,726,922	0	
101 MAYOR			384,960
111-5 COMMISSIONERS			1,898,700
151 NET			116,570
152 CODE COMPLIANCE			1,612,337
181-9 FIRE-RESCUE			9,525,192
190-1 POLICE			24,905,248
201-9 PUBLIC WORKS			4,223,986
211-3 SOLID WASTE			6,495,296
221 DEPT OF REAL ESTATE & ASSET MGMT			2,966,455
242 GSA PROPERTY MNGT			8,248,078
245 GSA COMMUNICATIONS SERVICES			1,663,903
281-4 BUILDING			5,193,923
291-8 PARKS & RECREATION			8,238,603
342 ZONING			1,330,533

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
351-5 PLANNING			1,666,880	
381 COMMUNICATIONS			174,679	
402 TRANSPORTATION			3,442,821	
401 CIP			1,219,502	
441 OFFICE OF RESILIENCY AND SUSTAINABIL			239,096	
450 HUMAN SERVICES			880,061	
460 MIAMI ARTS & ENTERTAINMENT COUNSIL			101	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			2,377,775	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			509,013	
930 LIBERTY CITY			41,382	
940 VIRGINIA KEY			203,127	
950 CIVILIAN INVESTIGATIVE PANEL			17,060	
960 PENSION			6,714	
970 COMPONENT UNITS			508,369	
980 ND - NON DEPARTMENTAL			842,085	
999 OTHER			5,920,696	
Direct Billed Total			26,833,768	
Unallocated Total			0	Deviation
Totals	260,828,529	(134,071,654)	121,686,913	5,069,962

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	(5,772,695)	0	0	0	0	0
121 City Clerk	0	1,187	(2,813,599)	52,231	1,434	10,417	3,285
131 City Attorney	29,478	115	17,877	(14,472,464)	8,214	59,662	32,032
141 Civil Service Board	2,928	0	0	14,363	(728,846)	4,735	0
150 City Manager's Office	10,467	0	0	243,449	1,847	(5,223,587)	22,998
150.2 Agenda Coordination	666	0	0	166,608	426	3,059	(706,851)
160 Finance - Director's Office	42,118	889	0	693,723	1,278	9,176	6,598
161 Finance - General	0	1,850	0	0	3,835	27,528	0
162 Finance - Treasury	0	0	0	0	4,261	30,587	0
163 Finance - Financial	0	0	0	0	284	2,039	0
171-4 Human Resources	23,647	14,538	0	191,384	5,824	41,802	7,541
231 Management and Budget	6,630	0	0	21,544	2,841	20,391	25,451
241 GSA - Administration	1,480	2,284,288	0	144,706	1,136	8,156	1,886
243 GSA - Miami Riverside	11,877	2,698	0	0	710	5,098	0
244 GSA - Graphics	0	0	0	0	852	6,117	0
246 GSA - Light Fleet	0	2,570,204	0	0	5,256	37,724	0
247 GSA - Heavy Fleet	0	748,998	0	0	4,261	30,587	0
251 Information Technology	28,723	112,655	6,561	11,490	10,654	76,467	0
261 Procurement	6,709	314	0	103,052	2,557	18,352	6,598
271 Auditor General	0	0	0	47,398	0	0	0
272 Independent Inspector	0	0	0	0	0	0	0
301-3 Risk Management	0	34,959	0	128,547	2,983	21,410	6,598
431 Equal Opportunity &	2,437	0	0	15,081	426	3,059	942
371 Grants Administration	4,157	0	0	65,350	1,705	12,235	16,025
101 MAYOR	6,161	0	0	34,830	2,983	21,410	0
111-5 COMMISSIONERS	1,505	0	0	295,873	11,364	81,564	276,196
151 NET	0	0	0	0	0	0	0
152 CODE COMPLIANCE	17,552	0	0	419,752	11,080	79,525	0
181-9 FIRE-RESCUE	30,299	0	44,011	582,770	130,970	940,033	17,911
190-1 POLICE	7,167	0	131,117	4,148,690	242,764	1,742,428	29,222
201-9 PUBLIC WORKS	26,383	0	88,272	1,547,230	22,160	159,052	81,067
211-3 SOLID WASTE	0	0	0	428,729	30,257	217,166	3,770
221 DEPT OF REAL ESTATE	12,747	0	0	1,006,113	7,955	57,095	35,820
242 GSA PROPERTY MNGT	0	0	0	0	5,682	40,783	0
245 GSA	0	0	0	0	1,136	8,156	0
281-4 BUILDING	58,129	0	57,718	1,053,510	26,847	192,697	4,713
291-8 PARKS &	15,281	0	0	355,838	138,641	995,090	9,426

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
342 ZONING	12,706	0	0	590,310	4,404	31,606	5,656
351-5 PLANNING	20,992	0	0	635,194	7,529	54,037	10,369
381 COMMUNICATIONS	6,287	0	0	359	1,278	9,176	0
402 TRANSPORTATION	0	0	0	0	710	5,098	0
401 CIP	12,138	0	39,312	341,116	3,409	24,469	6,598
441 OFFICE OF RESILIENCY	0	0	0	16,876	710	5,098	6,598
450 HUMAN SERVICES	2,921	0	0	43,448	10,512	75,447	0
460 MIAMI ARTS &	0	0	0	0	0	0	0
910 CD-COMMUNITY &	15,712	0	0	416,880	5,824	41,802	58,443
920 CRA - COMMUNITY	0	0	10,453	229,086	0	0	7,541
930 LIBERTY CITY	0	0	0	2,513	0	0	2,828
940 VIRGINIA KEY	0	0	0	17,595	0	0	1,886
950 CIVILIAN	0	0	0	359	0	0	0
960 PENSION	0	0	0	0	0	0	2,828
970 COMPONENT UNITS	0	0	0	406,467	0	0	16,025
980 ND - NON	1,239	0	0	0	1,847	13,254	0
999 OTHER	0	0	2,418,278	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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Detail Of Allocated Costs

Department	160 Finance - Director's	161 Finance - General	162 Finance - Treasury	163 Finance - Financial	171-4 Human Resources	231 Management and	241 GSA -
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	2,552	12,879	7,992	3,166	15,017	0	0
131 City Attorney	14,616	20,646	3,251	5,121	86,006	0	0
141 Civil Service Board	1,160	2,700	1,331	1,022	6,826	0	0
150 City Manager's Office	3,016	9,425	3,369	3,180	17,747	0	0
150.2 Agenda Coordination	696	1,221	673	652	4,096	0	0
160 Finance - Director's Office	(4,238,011)	11,092	2,006	2,676	12,287	0	0
161 Finance - General	1,336,405	(6,412,466)	1,299	7,668	36,859	0	0
162 Finance - Treasury	1,387,937	243,615	(7,341,462)	32,434	40,954	0	0
163 Finance - Financial	132,628	974	629	(570,568)	2,730	0	0
171-4 Human Resources	11,191	20,326	3,836	12,100	(7,486,816)	0	0
231 Management and Budget	5,459	9,057	1,701	6,013	29,422	(5,069,962)	0
241 GSA - Administration	2,184	42,894	5,960	2,771	11,769	0	(25,089,740)
243 GSA - Miami Riverside	1,365	9,737	2,657	904	7,356	0	995,624
244 GSA - Graphics	1,638	6,550	1,430	857	8,827	0	1,194,750
246 GSA - Light Fleet	10,099	209,506	18,684	4,393	54,431	0	7,367,622
247 GSA - Heavy Fleet	8,189	72,069	13,665	2,985	44,132	0	5,973,748
251 Information Technology	20,471	45,248	6,724	11,455	110,333	0	0
261 Procurement	4,913	9,335	2,016	5,440	26,480	0	0
271 Auditor General	0	252	61	4	0	0	0
272 Independent Inspector	0	246	87	6	0	0	0
301-3 Risk Management	5,732	16,971	18,108	4,934	30,892	0	0
431 Equal Opportunity &	819	1,891	1,127	711	4,414	0	0
371 Grants Administration	3,275	29,615	4,094	2,308	17,653	0	0
101 MAYOR	5,732	20,550	5,157	3,017	30,892	0	0
111-5 COMMISSIONERS	21,835	81,041	24,260	7,579	117,689	0	0
151 NET	0	5,235	132	9	0	0	0
152 CODE COMPLIANCE	21,289	38,606	26,295	9,543	114,745	0	0
181-9 FIRE-RESCUE	251,657	768,605	991,447	78,491	1,356,354	0	0
190-1 POLICE	466,462	1,377,333	618,684	102,294	2,514,112	0	0
201-9 PUBLIC WORKS	42,580	144,463	362,338	22,328	229,492	0	0
211-3 SOLID WASTE	58,137	137,628	643,058	19,904	313,345	0	0
221 DEPT OF REAL ESTATE	15,285	387,759	538,586	39,698	82,381	0	0
242 GSA PROPERTY MNGT	10,918	30,800	5,806	4,119	58,845	0	7,964,997
245 GSA	2,184	10,293	2,805	1,041	11,769	0	1,592,999
281-4 BUILDING	51,587	169,332	958,151	26,130	278,038	0	0
291-8 PARKS &	266,396	736,924	1,230,253	90,239	1,435,794	0	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
342 ZONING	8,462	39,105	221,456	6,314	45,604	0	0
351-5 PLANNING	14,467	46,704	99,494	10,321	77,967	0	0
381 COMMUNICATIONS	2,457	11,098	1,720	1,004	13,240	0	0
402 TRANSPORTATION	1,365	15,453	5,385	1,289	7,356	0	0
401 CIP	6,551	200,947	31,573	8,394	35,305	0	0
441 OFFICE OF RESILIENCY	1,365	74,064	1,547	1,580	7,356	0	0
450 HUMAN SERVICES	20,198	57,018	37,649	9,398	108,862	0	0
460 MIAMI ARTS &	0	78	22	1	0	0	0
910 CD-COMMUNITY &	11,191	882,427	40,979	11,996	60,314	0	0
920 CRA - COMMUNITY	0	53,527	16,488	1,118	0	0	0
930 LIBERTY CITY	0	3,353	1,582	110	0	0	0
940 VIRGINIA KEY	0	27,431	22,538	1,431	0	0	0
950 CIVILIAN	0	409	55	4	0	0	0
960 PENSION	0	0	0	0	0	0	0
970 COMPONENT UNITS	0	4,463	1,935	136	0	0	0
980 ND - NON	3,548	41,259	18,173	2,280	19,125	0	0
999 OTHER	0	270,312	1,333,194	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	(5,069,962)	0

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	321	9,939	0	0	60,476	15,444	64
131 City Attorney	178,293	2,819	7	0	354,227	9,023	415
141 Civil Service Board	17,712	0	0	0	13,512	942	20
150 City Manager's Office	63,309	4,877	1,157	0	99,269	47,147	117
150.2 Agenda Coordination	4,025	12,501	0	0	10,533	628	14
160 Finance - Director's Office	256,081	89,225	0	0	28,057	22,360	61
161 Finance - General	0	1,783	0	0	166,735	4,081	129
162 Finance - Treasury	404	419	0	0	127,106	15,695	133
163 Finance - Financial	0	0	0	0	0	0	13
171-4 Human Resources	143,046	3,539	0	0	194,350	26,373	192
231 Management and Budget	40,105	5,038	0	0	105,962	19,452	121
241 GSA - Administration	8,954	4,472	67,927	59,614	255,091	67,661	46
243 GSA - Miami Riverside	(3,252,469)	0	0	0	0	25,739	21
244 GSA - Graphics	0	(2,199,067)	0	0	0	12,556	24
246 GSA - Light Fleet	0	2,897	(18,863,187)	0	0	47,398	142
247 GSA - Heavy Fleet	0	0	0	(17,915,804)	0	53,048	130
251 Information Technology	188,563	533	6,771	0	(17,533,176)	68,165	469
261 Procurement	44,078	18,530	167	0	90,778	(4,047,877)	101
271 Auditor General	0	0	0	0	11,155	26	(68,761)
272 Independent Inspector	0	0	0	0	0	0	0
301-3 Risk Management	568	5,514	173	0	145,158	18,413	144
431 Equal Opportunity &	15,998	0	0	0	177,384	1,604	25
371 Grants Administration	27,291	1,456	0	0	62,587	9,334	86
101 MAYOR	40,450	27,861	2,864	0	73,603	89,121	229
111-5 COMMISSIONERS	10,419	306,601	29,633	0	318,218	236,807	696
151 NET	0	0	0	0	111,194	0	0
152 CODE COMPLIANCE	126,693	49,314	101,559	0	495,816	24,405	750
181-9 FIRE-RESCUE	199,321	170,672	276,722	12,287	1,718,270	657,723	16,201
190-1 POLICE	53,705	339,049	2,609,673	7,838	7,018,714	696,803	23,655
201-9 PUBLIC WORKS	173,947	31,788	55,227	355,414	602,254	105,017	3,950
211-3 SOLID WASTE	10,570	23,730	117,085	3,804,054	291,762	102,934	2,932
221 DEPT OF REAL ESTATE	83,843	28,850	7,096	66,673	194,253	330,802	1,464
242 GSA PROPERTY MNGT	0	1,279	0	0	0	86,958	412
245 GSA	0	0	0	0	0	25,991	111
281-4 BUILDING	412,548	121,752	71,075	0	1,434,655	82,154	2,964
291-8 PARKS &	100,340	104,510	95,287	34,583	966,141	716,131	4,019

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
342 ZONING	83,419	4,226	0	0	222,654	24,674	412
351-5 PLANNING	151,439	20,605	576	0	435,974	31,484	511
381 COMMUNICATIONS	41,272	1,061	6,130	0	49,095	21,693	125
402 TRANSPORTATION	0	5,451	0	3,383,646	3,096	7,060	0
401 CIP	79,910	13,579	3,322	0	246,299	20,971	209
441 OFFICE OF RESILIENCY	0	24,060	0	0	24,526	9,627	76
450 HUMAN SERVICES	19,186	27,117	26,628	0	305,864	65,654	699
460 MIAMI ARTS &	0	0	0	0	0	0	0
910 CD-COMMUNITY &	105,015	14,097	321	0	171,427	49,831	340
920 CRA - COMMUNITY	2	288	576	0	151,737	35,312	2,801
930 LIBERTY CITY	2	0	0	0	27,077	3,851	66
940 VIRGINIA KEY	0	0	0	0	36,001	96,146	99
950 CIVILIAN	0	0	0	0	16,233	0	0
960 PENSION	3,886	0	0	0	0	0	0
970 COMPONENT UNITS	54	20,322	18	0	43,732	15,112	0
980 ND - NON	8,133	0	0	0	671,056	46,527	3,573
999 OTHER	0	0	0	0	1,145	0	0
Direct Billings	559,567	699,313	15,383,193	10,191,695	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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Detail Of Allocated Costs

Department	272 Independent 22.5	301-3 Risk Management 23.5	431 Equal Opportunity & 24.5	371 Grants 25.5	Total Plan Allocated
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
121 City Clerk	0	8,050	1,944	0	0
131 City Attorney	2	46,171	11,131	0	0
141 Civil Service Board	0	3,694	883	0	0
150 City Manager's Office	1	9,582	2,297	0	0
150.2 Agenda Coordination	0	2,196	530	0	0
160 Finance - Director's Office	0	6,941	1,590	0	0
161 Finance - General	1	19,759	4,770	0	0
162 Finance - Treasury	1	21,953	5,300	0	0
163 Finance - Financial	0	1,463	353	0	0
171-4 Human Resources	1	30,614	7,244	0	0
231 Management and Budget	1	14,714	3,534	0	0
241 GSA - Administration	0	39,090	1,413	8,554	0
243 GSA - Miami Riverside	0	3,659	883	0	0
244 GSA - Graphics	0	4,390	1,060	0	0
246 GSA - Light Fleet	1	30,725	6,537	0	0
247 GSA - Heavy Fleet	1	22,676	5,300	0	0
251 Information Technology	3	55,091	13,251	0	0
261 Procurement	1	13,206	3,180	0	0
271 Auditor General	0	0	0	0	0
272 Independent Inspector	(339)	0	0	0	0
301-3 Risk Management	1	(5,220,352)	3,710	0	0
431 Equal Opportunity &	0	2,237	(932,662)	0	0
371 Grants Administration	0	8,944	2,183	(2,995,220)	0
101 MAYOR	1	16,279	3,820	0	384,960
111-5 COMMISSIONERS	3	62,863	14,554	0	1,898,700
151 NET	0	0	0	0	116,570
152 CODE COMPLIANCE	3	61,220	14,190	0	1,612,337
181-9 FIRE-RESCUE	80	956,838	167,729	156,801	9,525,192
190-1 POLICE	120	2,203,177	310,905	261,336	24,905,248
201-9 PUBLIC WORKS	19	133,915	28,379	8,711	4,223,986
211-3 SOLID WASTE	15	251,471	38,749	0	6,495,296
221 DEPT OF REAL ESTATE	7	42,418	10,187	17,423	2,966,455
242 GSA PROPERTY MNGT	2	30,200	7,277	0	8,248,078
245 GSA	0	5,963	1,455	0	1,663,903
281-4 BUILDING	15	157,525	34,383	0	5,193,923
291-8 PARKS &	19	757,427	177,553	8,711	8,238,603

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Detail Of Allocated Costs

Department	272 Independent 22.5	301-3 Risk Management 23.5	431 Equal Opportunity & 24.5	371 Grants 25.5	Total Plan Allocated
342 ZONING	2	23,884	5,639	0	1,330,533
351-5 PLANNING	2	39,573	9,642	0	1,666,880
381 COMMUNICATIONS	1	7,046	1,637	0	174,679
402 TRANSPORTATION	0	6,003	909	0	3,442,821
401 CIP	1	19,076	4,366	121,957	1,219,502
441 OFFICE OF RESILIENCY	0	3,726	909	60,978	239,096
450 HUMAN SERVICES	3	55,995	13,462	0	880,061
460 MIAMI ARTS &	0	0	0	0	101
910 CD-COMMUNITY &	1	30,734	7,459	452,982	2,377,775
920 CRA - COMMUNITY	14	70	0	0	509,013
930 LIBERTY CITY	0	0	0	0	41,382
940 VIRGINIA KEY	0	0	0	0	203,127
950 CIVILIAN	0	0	0	0	17,060
960 PENSION	0	0	0	0	6,714
970 COMPONENT UNITS	0	105	0	0	508,369
980 ND - NON	17	9,689	2,365	0	842,085
999 OTHER	0	0	0	1,897,767	5,920,696
Direct Billings	0	0	0	0	26,833,768
Unallocated	0	0	0	0	0
Total	0	0	0	0	121,686,913

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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 FY25Trial Balance
272 Independent Inspector General		
22.4.1 Internal Audits	Expenditures Excluding Disallowed Charges	Finance Department - Oracle FY25Trial Balance
22.4.2 Personel Costs	Number of Employees by Department	Human Resources - Employee Roster
301-3 Risk Management		
23.4.1 Workers' Compensation	Total Worker Compensation Expenditures by Departme	Risk Management - Worker Compensation Expense Repo
23.4.2 Group Insurance	Number of Employees by Department	Human Resources - Employee Roster
23.4.3 Auto Insurance	Number of Insured Vehicles by Deptartment	General Services Administration Fleet
23.4.4 General Liability Ins	Number of Employees by Department	Human Resources - Employee Roster
23.4.5 Police Tort Liability	Direct Bill to Police	Risk Management Records
431 Equal Opportunity & Diversity		
24.4.1 EO & Diversity	Number of Employees by Department	Human Resources - Employee Roster
371 Grants Administration		
25.4.1 Grants Administration	Number of Grants Administered	Finance Department - SEFA Report
25.4.2 Other Funding	Direct 100% to Other	Direct to Other

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	2,056,538	0	0	2,056,538	1,888,854	108.8776 %
111-5 COMMISSIONERS	7,017,158	0	0	7,017,158	5,834,032	120.2797 %
152 CODE COMPLIANCE	7,611,123	0	0	7,611,123	6,885,765	110.5342 %
181-9 FIRE-RESCUE	147,132,821	0	0	147,132,821	145,975,872	100.7926 %
190-1 POLICE	216,365,228	0	0	216,365,228	209,270,727	103.3901 %
201-9 PUBLIC WORKS	16,395,823	0	0	16,395,823	13,599,948	120.5580 %
211-3 SOLID WASTE	22,268,026	0	0	22,268,026	16,806,944	132.4930 %
221 DEPT OF REAL	6,516,064	0	0	6,516,064	4,262,444	152.8715 %
242 GSA PROPERTY	11,372,890	0	0	11,372,890	3,548,887	320.4636 %
245 GSA	2,440,352	0	0	2,440,352	855,825	285.1461 %
281-4 BUILDING	21,573,785	0	0	21,573,785	18,964,649	113.7579 %
291-8 PARKS &	38,084,024	0	0	38,084,024	32,312,851	117.8603 %
342 ZONING	4,350,353	0	0	4,350,353	3,254,638	133.6663 %
351-5 PLANNING	5,477,566	0	0	5,477,566	4,477,990	122.3220 %
381 COMMUNICATIONS	1,023,632	0	0	1,023,632	958,246	106.8235 %
402 TRANSPORTATION	3,924,074	0	0	3,924,074	609,119	644.2212 %
401 CIP	1,885,679	0	0	1,885,679	1,187,992	158.7283 %
441 OFFICE OF	852,507	0	0	852,507	725,183	117.5575 %
450 HUMAN SERVICES	4,836,376	0	0	4,836,376	4,421,551	109.3819 %
910 CD-COMMUNITY &	6,242,302	0	0	6,242,302	4,360,973	143.1401 %
920 CRA - COMMUNITY	3,108,135	0	0	3,108,135	3,125,009	99.4600 %
930 LIBERTY CITY	817,980	0	0	817,980	848,661	96.3848 %
940 VIRGINIA KEY	1,017,481	0	0	1,017,481	969,850	104.9112 %
970 COMPONENT UNITS	736,744	0	0	736,744	290,113	253.9507 %
980 ND - NON	19,490,081	0	0	19,490,081	20,383,178	95.6185 %
Composite Rate	552,596,742	0	0	552,596,742	505,819,301	109.2478 %

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

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

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	7.0430	29,478		29,478		29,478
141 Civil Service Board	1,144	0.6997	2,928		2,928		2,928
150 City Manager's Office	4,089	2.5008	10,467		10,467		10,467
150.2 Agenda Coordination	260	0.1590	666		666		666
160 Finance - Director's Office	16,454	10.0631	42,118		42,118		42,118
171-4 Human Resources	9,238	5.6498	23,647		23,647		23,647
231 Management and Budget	2,590	1.5840	6,630		6,630		6,630
241 GSA - Administration	578	0.3535	1,480		1,480		1,480
243 GSA - Miami Riverside Center	4,640	2.8378	11,877		11,877		11,877
251 Information Technology	11,221	6.8626	28,723		28,723		28,723
261 Procurement	2,621	1.6030	6,709		6,709		6,709
431 Equal Opportunity & Diversity	952	0.5822	2,437		2,437		2,437
371 Grants Administration	1,624	0.9932	4,157		4,157		4,157
101 MAYOR	2,407	1.4721	6,161		6,161		6,161
111-5 COMMISSIONERS	588	0.3596	1,505		1,505		1,505
152 CODE COMPLIANCE	6,857	4.1937	17,552		17,552		17,552
181-9 FIRE-RESCUE	11,837	7.2394	30,299		30,299		30,299
190-1 POLICE	2,800	1.7124	7,167		7,167		7,167
201-9 PUBLIC WORKS	10,307	6.3036	26,383		26,383		26,383
221 DEPT OF REAL ESTATE & ASSET	4,980	3.0457	12,747		12,747		12,747
281-4 BUILDING	22,710	13.8892	58,129		58,129		58,129
291-8 PARKS & RECREATION	5,970	3.6512	15,281		15,281		15,281
342 ZONING	4,964	3.0359	12,706		12,706		12,706
351-5 PLANNING	8,201	5.0156	20,992		20,992		20,992
381 COMMUNICATIONS	2,456	1.5021	6,287		6,287		6,287
401 CIP	4,742	2.9001	12,138		12,138		12,138
450 HUMAN SERVICES	1,141	0.6978	2,921		2,921		2,921
910 CD-COMMUNITY & ECONOMIC	6,138	3.7539	15,712		15,712		15,712

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
980 ND - NON DEPARTMENTAL	484	0.2960	1,239		1,239		1,239
SubTotal	163,509	100.0000	418,536		418,536		418,536
Total	163,509	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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Miami Riverside Center
131 City Attorney	29,478	29,478
141 Civil Service Board	2,928	2,928
150 City Manager's Office	10,467	10,467
150.2 Agenda Coordination	666	666
160 Finance - Director's Office	42,118	42,118
171-4 Human Resources	23,647	23,647
231 Management and Budget	6,630	6,630
241 GSA - Administration	1,480	1,480
243 GSA - Miami Riverside	11,877	11,877
251 Information Technology	28,723	28,723
261 Procurement	6,709	6,709
431 Equal Opportunity &	2,437	2,437
371 Grants Administration	4,157	4,157
101 MAYOR	6,161	6,161
111-5 COMMISSIONERS	1,505	1,505
152 CODE COMPLIANCE	17,552	17,552
181-9 FIRE-RESCUE	30,299	30,299
190-1 POLICE	7,167	7,167
201-9 PUBLIC WORKS	26,383	26,383
221 DEPT OF REAL ESTATE	12,747	12,747
281-4 BUILDING	58,129	58,129
291-8 PARKS &	15,281	15,281
342 ZONING	12,706	12,706
351-5 PLANNING	20,992	20,992
381 COMMUNICATIONS	6,287	6,287
401 CIP	12,138	12,138
450 HUMAN SERVICES	2,921	2,921
910 CD-COMMUNITY &	15,712	15,712
980 ND - NON	1,239	1,239
Direct Billed	0	0

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Miami Riverside Center
Total	418,536	418,536

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,772,695			5,772,695
Total Allocated Additions:			0	0
Total To Be Allocated:	5,772,695	0		5,772,695

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	5,772,695	0	5,772,695
Departmental Totals			
Total Expenditures	5,772,695	0	5,772,695
Deductions			
Total Deductions	0	0	0
Functional Cost	5,772,695	0	5,772,695
Allocation Step 1			
1st Allocation	5,772,695	0	5,772,695
Allocation Step 2			
2nd Allocation	0	0	0
Total For 00020 Equipment Depreciation			
Total Allocated	5,772,695	0	5,772,695

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.0206	1,187		1,187		1,187
131 City Attorney	115	0.0020	115		115		115
160 Finance - Director's Office	889	0.0154	889		889		889
161 Finance - General Accounting	1,850	0.0320	1,850		1,850		1,850
171-4 Human Resources	14,538	0.2518	14,538		14,538		14,538
241 GSA - Administration	2,284,288	39.5706	2,284,288		2,284,288		2,284,288
243 GSA - Miami Riverside Center	2,698	0.0467	2,698		2,698		2,698
246 GSA - Light Fleet	2,570,204	44.5236	2,570,204		2,570,204		2,570,204
247 GSA - Heavy Fleet	748,998	12.9748	748,998		748,998		748,998
251 Information Technology	112,655	1.9515	112,655		112,655		112,655
261 Procurement	314	0.0054	314		314		314
301-3 Risk Management	34,959	0.6056	34,959		34,959		34,959
SubTotal	5,772,695	100.0000	5,772,695		5,772,695		5,772,695
Total	5,772,695	100.0000	5,772,695		5,772,695		5,772,695

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equipment Depreciation
121 City Clerk	1,187	1,187
131 City Attorney	115	115
160 Finance - Director's Office	889	889
161 Finance - General	1,850	1,850
171-4 Human Resources	14,538	14,538
241 GSA - Administration	2,284,288	2,284,288
243 GSA - Miami Riverside	2,698	2,698
246 GSA - Light Fleet	2,570,204	2,570,204
247 GSA - Heavy Fleet	748,998	748,998
251 Information Technology	112,655	112,655
261 Procurement	314	314
301-3 Risk Management	34,959	34,959
Direct Billed	0	0
Total	5,772,695	5,772,695

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NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 121 City Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,607,201			2,607,201
Depreciation	0			
Machinery and Equipment	0			
Total Deductions:	0			0
Equipment Depreciation	1,187		1,187	
121 City Clerk		410,774	410,774	
131 City Attorney		52,231	52,231	
141 Civil Service Board		1,434	1,434	
150 City Manager's Office		10,417	10,417	
150.2 Agenda Coordination		3,285	3,285	
160 Finance - Director's Office		2,552	2,552	
161 Finance - General Accounting		12,879	12,879	
162 Finance - Treasury Management		7,992	7,992	
163 Finance - Financial System Services		3,166	3,166	
171-4 Human Resources		15,017	15,017	
243 GSA - Miami Riverside Center		321	321	
244 GSA - Graphics		9,939	9,939	
251 Information Technology		60,476	60,476	
261 Procurement		15,444	15,444	
271 Auditor General		64	64	
301-3 Risk Management		8,050	8,050	
431 Equal Opportunity & Diversity		1,944	1,944	
Total Allocated Additions:	1,187	615,985	617,172	617,172
Total To Be Allocated:	2,608,388	615,985		3,224,373

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 121 City Clerk

	Total	General & Admin	Records Management	General Government
Wages & Benefits				
Salaries & Wages	1,206,929	434,494	193,109	579,326
Fringe Benefits	100,810	36,292	16,130	48,388
Other Expense & Cost				
Retirement Contribution	442,000	159,120	70,720	212,160
Life and Health Insurance	309,000	111,240	49,440	148,320
Workers' Compensation	29,000	10,440	4,640	13,920
Professional Service	135,034	48,612	21,605	64,817
Travel and Per Diem	61	22	10	29
Postage	7,979	2,872	1,277	3,830
Rentals and Leases	1,565	563	250	752
Repair and Maintenance	92,622	33,344	14,820	44,458
Printing and Graphics	862	310	138	414
Advertising and Relations	242,668	87,360	38,827	116,481
Office Supplies & Minor Equipment	35,825	12,897	5,732	17,196
Other Current Charges	0	0	0	0
Publications, Subscriptions, & Membershi	2,846	1,025	455	1,366
*Depreciation	0	0	0	0
*Machinery and Equipment	0	0	0	0
Departmental Totals				
Total Expenditures	2,607,201	938,591	417,153	1,251,457
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,607,201	938,591	417,153	1,251,457
Allocation Step 1				
Inbound- All Others	1,187	427	190	570
Reallocate Admin Costs		(939,018)	234,755	704,263
1st Allocation	2,608,388	0	652,098	1,956,290
Allocation Step 2				
Inbound- All Others	615,985	221,755	98,558	295,672
Reallocate Admin Costs		(221,755)	55,439	166,316
2nd Allocation	615,985	0	153,997	461,988

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	3,224,373	0	806,095	2,418,278

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	24,203	62.9926	410,774		410,774		410,774
131 City Attorney	643	1.6735	10,913		10,913	6,964	17,877
251 Information Technology	236	0.6142	4,005		4,005	2,556	6,561
181-9 FIRE-RESCUE	1,583	4.1200	26,867		26,867	17,144	44,011
190-1 POLICE	4,716	12.2742	80,040		80,040	51,077	131,117
201-9 PUBLIC WORKS	3,175	8.2635	53,886		53,886	34,386	88,272
281-4 BUILDING	2,076	5.4032	35,234		35,234	22,484	57,718
401 CIP	1,414	3.6802	23,998		23,998	15,314	39,312
920 CRA - COMMUNITY	376	0.9786	6,381		6,381	4,072	10,453
SubTotal	38,422	100.0000	652,098		652,098	153,997	806,095
Total	38,422	100.0000	652,098		652,098	153,997	806,095

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 121 City Clerk

Activity - General Government

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	1,956,290		1,956,290	461,988	2,418,278
SubTotal	100	100.0000	1,956,290		1,956,290	461,988	2,418,278
Total	100	100.0000	1,956,290		1,956,290	461,988	2,418,278

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 121 City Clerk

Receiving Department	Total	Records Management	General Government
121 City Clerk	410,774	410,774	0
131 City Attorney	17,877	17,877	0
251 Information Technology	6,561	6,561	0
181-9 FIRE-RESCUE	44,011	44,011	0
190-1 POLICE	131,117	131,117	0
201-9 PUBLIC WORKS	88,272	88,272	0
281-4 BUILDING	57,718	57,718	0
401 CIP	39,312	39,312	0
920 CRA - COMMUNITY	10,453	10,453	0
999 OTHER	2,418,278	0	2,418,278
Direct Billed	0	0	0
Total	3,224,373	806,095	2,418,278

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 131 City Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,593,358			13,593,358
Major Machinery and Equipment	0			
Depreciation	0			
Capital Outlay	0			
Total Deductions:	0			0
Building Depreciation	29,478		29,478	
Equipment Depreciation	115		115	
121 City Clerk	10,913	6,964	17,877	
131 City Attorney		3,093,643	3,093,643	
141 Civil Service Board		8,214	8,214	
150 City Manager's Office		59,662	59,662	
150.2 Agenda Coordination		32,032	32,032	
160 Finance - Director's Office		14,616	14,616	
161 Finance - General Accounting		20,646	20,646	
162 Finance - Treasury Management		3,251	3,251	
163 Finance - Financial System Services		5,121	5,121	
171-4 Human Resources		86,006	86,006	
243 GSA - Miami Riverside Center		178,293	178,293	
244 GSA - Graphics		2,819	2,819	
246 GSA - Light Fleet		7	7	
251 Information Technology		354,227	354,227	
261 Procurement		9,023	9,023	
271 Auditor General		415	415	
272 Independent Inspector General		2	2	
301-3 Risk Management		46,171	46,171	
431 Equal Opportunity & Diversity		11,131	11,131	
Total Allocated Additions:	40,506	3,932,243	3,972,749	3,972,749
Total To Be Allocated:	13,633,864	3,932,243		17,566,107

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	2,750	0	2,750
Departmental Totals			
Total Expenditures	13,593,358	0	13,593,358
Deductions			
Total Deductions	0	0	0
Functional Cost	13,593,358	0	13,593,358
Allocation Step 1			
Inbound- All Others	40,506	0	40,506
1st Allocation	13,633,864	0	13,633,864
Allocation Step 2			
Inbound- All Others	3,932,243	0	3,932,243
2nd Allocation	3,932,243	0	3,932,243

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 131 City Attorney

	Total	General & Admin	Legal Services
Total For 00040 131 City Attorney			
Total Allocated	17,566,107	0	17,566,107

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	200	0.3831	52,231		52,231		52,231
131 City Attorney	11,846	22.6911	3,093,643		3,093,643		3,093,643
141 Civil Service Board	40	0.0766	10,446		10,446	3,917	14,363
150 City Manager's Office	678	1.2987	177,063		177,063	66,386	243,449
150.2 Agenda Coordination	464	0.8888	121,176		121,176	45,432	166,608
160 Finance - Director's Office	1,932	3.7007	504,552		504,552	189,171	693,723
171-4 Human Resources	533	1.0210	139,196		139,196	52,188	191,384
231 Management and Budget	60	0.1149	15,669		15,669	5,875	21,544
241 GSA - Administration	403	0.7719	105,246		105,246	39,460	144,706
251 Information Technology	32	0.0613	8,357		8,357	3,133	11,490
261 Procurement	287	0.5497	74,951		74,951	28,101	103,052
271 Auditor General	132	0.2528	34,473		34,473	12,925	47,398
301-3 Risk Management	358	0.6857	93,494		93,494	35,053	128,547
431 Equal Opportunity & Diversity	42	0.0805	10,969		10,969	4,112	15,081
371 Grants Administration	182	0.3486	47,530		47,530	17,820	65,350
101 MAYOR	97	0.1858	25,332		25,332	9,498	34,830
111-5 COMMISSIONERS	824	1.5784	215,192		215,192	80,681	295,873
152 CODE COMPLIANCE	1,169	2.2392	305,290		305,290	114,462	419,752
181-9 FIRE-RESCUE	1,623	3.1088	423,855		423,855	158,915	582,770
190-1 POLICE	11,554	22.1316	3,017,386		3,017,386	1,131,304	4,148,690
201-9 PUBLIC WORKS	4,309	8.2538	1,125,317		1,125,317	421,913	1,547,230
211-3 SOLID WASTE	1,194	2.2871	311,819		311,819	116,910	428,729
221 DEPT OF REAL ESTATE & ASSET	2,802	5.3672	731,757		731,757	274,356	1,006,113
281-4 BUILDING	2,934	5.6200	766,229		766,229	287,281	1,053,510
291-8 PARKS & RECREATION	991	1.8982	258,805		258,805	97,033	355,838
342 ZONING	1,644	3.1491	429,339		429,339	160,971	590,310
351-5 PLANNING	1,769	3.3885	461,983		461,983	173,211	635,194
381 COMMUNICATIONS	1	0.0019	261		261	98	359

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	950	1.8197	248,097		248,097	93,019	341,116
441 OFFICE OF RESILIENCY AND	47	0.0900	12,274		12,274	4,602	16,876
450 HUMAN SERVICES	121	0.2318	31,600		31,600	11,848	43,448
910 CD-COMMUNITY & ECONOMIC	1,161	2.2239	303,201		303,201	113,679	416,880
920 CRA - COMMUNITY	638	1.2221	166,617		166,617	62,469	229,086
930 LIBERTY CITY	7	0.0134	1,828		1,828	685	2,513
940 VIRGINIA KEY	49	0.0939	12,797		12,797	4,798	17,595
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0019	261		261	98	359
970 COMPONENT UNITS	1,132	2.1683	295,628		295,628	110,839	406,467
SubTotal	52,206	100.0000	13,633,864		13,633,864	3,932,243	17,566,107
Total	52,206	100.0000	13,633,864		13,633,864	3,932,243	17,566,107

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 131 City Attorney

Receiving Department	Total	Legal Services
121 City Clerk	52,231	52,231
131 City Attorney	3,093,643	3,093,643
141 Civil Service Board	14,363	14,363
150 City Manager's Office	243,449	243,449
150.2 Agenda Coordination	166,608	166,608
160 Finance - Director's Office	693,723	693,723
171-4 Human Resources	191,384	191,384
231 Management and Budget	21,544	21,544
241 GSA - Administration	144,706	144,706
251 Information Technology	11,490	11,490
261 Procurement	103,052	103,052
271 Auditor General	47,398	47,398
301-3 Risk Management	128,547	128,547
431 Equal Opportunity &	15,081	15,081
371 Grants Administration	65,350	65,350
101 MAYOR	34,830	34,830
111-5 COMMISSIONERS	295,873	295,873
152 CODE COMPLIANCE	419,752	419,752
181-9 FIRE-RESCUE	582,770	582,770
190-1 POLICE	4,148,690	4,148,690
201-9 PUBLIC WORKS	1,547,230	1,547,230
211-3 SOLID WASTE	428,729	428,729
221 DEPT OF REAL ESTATE	1,006,113	1,006,113
281-4 BUILDING	1,053,510	1,053,510
291-8 PARKS &	355,838	355,838
342 ZONING	590,310	590,310
351-5 PLANNING	635,194	635,194
381 COMMUNICATIONS	359	359
401 CIP	341,116	341,116
441 OFFICE OF RESILIENCY	16,876	16,876
450 HUMAN SERVICES	43,448	43,448
910 CD-COMMUNITY &	416,880	416,880
920 CRA - COMMUNITY	229,086	229,086
930 LIBERTY CITY	2,513	2,513
940 VIRGINIA KEY	17,595	17,595
950 CIVILIAN	359	359

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 131 City Attorney

Receiving Department	Total	Legal Services
970 COMPONENT UNITS	406,467	406,467
Direct Billed	0	0
Total	17,566,107	17,566,107

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 141 Civil Service Board

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	657,018			657,018
Building Depreciation	2,928		2,928	
131 City Attorney	10,446	3,917	14,363	
141 Civil Service Board		652	652	
150 City Manager's Office		4,735	4,735	
160 Finance - Director's Office		1,160	1,160	
161 Finance - General Accounting		2,700	2,700	
162 Finance - Treasury Management		1,331	1,331	
163 Finance - Financial System Services		1,022	1,022	
171-4 Human Resources		6,826	6,826	
243 GSA - Miami Riverside Center		17,712	17,712	
251 Information Technology		13,512	13,512	
261 Procurement		942	942	
271 Auditor General		20	20	
301-3 Risk Management		3,694	3,694	
431 Equal Opportunity & Diversity		883	883	
Total Allocated Additions:	13,374	59,106	72,480	72,480
Total To Be Allocated:	670,392	59,106		729,498

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 141 Civil Service Board

	Total	General & Admin	Civil Service
Wages & Benefits			
Salaries	411,723	0	411,723
Fringe Benefits	65,329	0	65,329
Other Expense & Cost			
Retirement Contribution	66,000	0	66,000
Life and Health Insurance	72,000	0	72,000
Workers' Compensation	8,000	0	8,000
Professional Service	20,460	0	20,460
Communications and Related Services	0	0	0
Travel and Per Diem	850	0	850
Postage	0	0	0
Rentals and Leases	646	0	646
Repair and Maintenance	11,000	0	11,000
Printing and Graphics	212	0	212
Other Current Charge	0	0	0
Office Supplies & Minor Equipment	111	0	111
Publications, Subscriptions, & Membershi	687	0	687
Departmental Totals			
Total Expenditures	657,018	0	657,018
Deductions			
Total Deductions	0	0	0
Functional Cost	657,018	0	657,018
Allocation Step 1			
Inbound- All Others	13,374	0	13,374
1st Allocation	670,392	0	670,392
Allocation Step 2			
Inbound- All Others	59,106	0	59,106
2nd Allocation	59,106	0	59,106

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	729,498	0	729,498

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.2139	1,434		1,434		1,434
131 City Attorney	63	1.2252	8,214		8,214		8,214
141 Civil Service Board	5	0.0972	652		652		652
150 City Manager's Office	13	0.2528	1,695		1,695	152	1,847
150.2 Agenda Coordination	3	0.0583	391		391	35	426
160 Finance - Director's Office	9	0.1750	1,173		1,173	105	1,278
161 Finance - General Accounting	27	0.5251	3,520		3,520	315	3,835
162 Finance - Treasury Management	30	0.5834	3,911		3,911	350	4,261
163 Finance - Financial System Services	2	0.0389	261		261	23	284
171-4 Human Resources	41	0.7974	5,345		5,345	479	5,824
231 Management and Budget	20	0.3890	2,608		2,608	233	2,841
241 GSA - Administration	8	0.1556	1,043		1,043	93	1,136
243 GSA - Miami Riverside Center	5	0.0972	652		652	58	710
244 GSA - Graphics	6	0.1167	782		782	70	852
246 GSA - Light Fleet	37	0.7196	4,824		4,824	432	5,256
247 GSA - Heavy Fleet	30	0.5834	3,911		3,911	350	4,261
251 Information Technology	75	1.4586	9,778		9,778	876	10,654
261 Procurement	18	0.3501	2,347		2,347	210	2,557
301-3 Risk Management	21	0.4084	2,738		2,738	245	2,983
431 Equal Opportunity & Diversity	3	0.0583	391		391	35	426
371 Grants Administration	12	0.2334	1,565		1,565	140	1,705
101 MAYOR	21	0.4084	2,738		2,738	245	2,983
111-5 COMMISSIONERS	80	1.5558	10,430		10,430	934	11,364
152 CODE COMPLIANCE	78	1.5169	10,169		10,169	911	11,080
181-9 FIRE-RESCUE	922	17.9308	120,206		120,206	10,764	130,970
190-1 POLICE	1,709	33.2363	222,812		222,812	19,952	242,764
201-9 PUBLIC WORKS	156	3.0338	20,339		20,339	1,821	22,160
211-3 SOLID WASTE	213	4.1424	27,770		27,770	2,487	30,257

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	56	1.0891	7,301		7,301	654	7,955
242 GSA PROPERTY MNGT	40	0.7779	5,215		5,215	467	5,682
245 GSA COMMUNICATIONS SERVICES	8	0.1556	1,043		1,043	93	1,136
281-4 BUILDING	189	3.6756	24,641		24,641	2,206	26,847
291-8 PARKS & RECREATION	976	18.9809	127,247		127,247	11,394	138,641
342 ZONING	31	0.6029	4,042		4,042	362	4,404
351-5 PLANNING	53	1.0307	6,910		6,910	619	7,529
381 COMMUNICATIONS	9	0.1750	1,173		1,173	105	1,278
402 TRANSPORTATION	5	0.0972	652		652	58	710
401 CIP	24	0.4667	3,129		3,129	280	3,409
441 OFFICE OF RESILIENCY AND	5	0.0972	652		652	58	710
450 HUMAN SERVICES	74	1.4391	9,648		9,648	864	10,512
910 CD-COMMUNITY & ECONOMIC	41	0.7974	5,345		5,345	479	5,824
980 ND - NON DEPARTMENTAL	13	0.2528	1,695		1,695	152	1,847
SubTotal	5,142	100.0000	670,392		670,392	59,106	729,498
Total	5,142	100.0000	670,392		670,392	59,106	729,498

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 141 Civil Service Board

Receiving Department	Total	Civil Service
121 City Clerk	1,434	1,434
131 City Attorney	8,214	8,214
141 Civil Service Board	652	652
150 City Manager's Office	1,847	1,847
150.2 Agenda Coordination	426	426
160 Finance - Director's Office	1,278	1,278
161 Finance - General	3,835	3,835
162 Finance - Treasury	4,261	4,261
163 Finance - Financial	284	284
171-4 Human Resources	5,824	5,824
231 Management and Budget	2,841	2,841
241 GSA - Administration	1,136	1,136
243 GSA - Miami Riverside	710	710
244 GSA - Graphics	852	852
246 GSA - Light Fleet	5,256	5,256
247 GSA - Heavy Fleet	4,261	4,261
251 Information Technology	10,654	10,654
261 Procurement	2,557	2,557
301-3 Risk Management	2,983	2,983
431 Equal Opportunity &	426	426
371 Grants Administration	1,705	1,705
101 MAYOR	2,983	2,983
111-5 COMMISSIONERS	11,364	11,364
152 CODE COMPLIANCE	11,080	11,080
181-9 FIRE-RESCUE	130,970	130,970
190-1 POLICE	242,764	242,764
201-9 PUBLIC WORKS	22,160	22,160
211-3 SOLID WASTE	30,257	30,257
221 DEPT OF REAL ESTATE	7,955	7,955
242 GSA PROPERTY MNGT	5,682	5,682
245 GSA	1,136	1,136
281-4 BUILDING	26,847	26,847
291-8 PARKS &	138,641	138,641
342 ZONING	4,404	4,404
351-5 PLANNING	7,529	7,529
381 COMMUNICATIONS	1,278	1,278

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 141 Civil Service Board

Receiving Department	Total	Civil Service
402 TRANSPORTATION	710	710
401 CIP	3,409	3,409
441 OFFICE OF RESILIENCY	710	710
450 HUMAN SERVICES	10,512	10,512
910 CD-COMMUNITY &	5,824	5,824
980 ND - NON	1,847	1,847
Direct Billed	0	0
Total	729,498	729,498

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 150 City Manager's Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,999,121			4,999,121
Major Machinery and Equipment	0			
Transfers and Others	(318,788)			
Depreciation	0			
Total Deductions:	(318,788)			(318,788)
Building Depreciation	10,467		10,467	
131 City Attorney	177,063	66,386	243,449	
141 Civil Service Board	1,695	152	1,847	
150 City Manager's Office		12,311	12,311	
150.2 Agenda Coordination		22,998	22,998	
160 Finance - Director's Office		3,016	3,016	
161 Finance - General Accounting		9,425	9,425	
162 Finance - Treasury Management		3,369	3,369	
163 Finance - Financial System Services		3,180	3,180	
171-4 Human Resources		17,747	17,747	
243 GSA - Miami Riverside Center		63,309	63,309	
244 GSA - Graphics		4,877	4,877	
246 GSA - Light Fleet		1,157	1,157	
251 Information Technology		99,269	99,269	
261 Procurement		47,147	47,147	
271 Auditor General		117	117	
272 Independent Inspector General		1	1	
301-3 Risk Management		9,582	9,582	
431 Equal Opportunity & Diversity		2,297	2,297	
Total Allocated Additions:	189,225	366,340	555,565	555,565
Total To Be Allocated:	4,869,558	366,340		5,235,898

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office

	Total	General & Admin	Management & Leadership
Wages & Benefits			
Salaries	2,428,693	0	2,428,693
Fringe Benefits	270,337	0	270,337
Other Expense & Cost			
Retirement Contribution	460,000	0	460,000
Life and Health Insurance	1,179,000	0	1,179,000
Workers' Compensation	35,000	0	35,000
Professional Service	146,526	0	146,526
Communications and Related Services	0	0	0
Travel and Per Diem	76,234	0	76,234
Postage	92	0	92
Rentals and Leases	2,983	0	2,983
Insurance	13,000	0	13,000
Repair and Maintenance	0	0	0
Other Current Charge	1,755	0	1,755
Office Supplies & Minor Equipment	34,598	0	34,598
Other Materials & Supplies	4,562	0	4,562
Publications, Subscriptions, & Membershi	27,553	0	27,553
*Major Machinery and Equipment	0	0	0
*Transfers and Others	318,788	318,788	0
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	4,999,121	318,788	4,680,333
Deductions			
Total Deductions	(318,788)	(318,788)	0
Functional Cost	4,680,333	0	4,680,333
Allocation Step 1			
Inbound- All Others	189,225	0	189,225
1st Allocation	4,869,558	0	4,869,558

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office

	Total	General & Admin	Management & Leadership
Allocation Step 2			
Inbound- All Others	366,340	0	366,340
2nd Allocation	366,340	0	366,340
Total For 00060 150 City Manager's Office			
Total Allocated	5,235,898	0	5,235,898

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.2139	10,417		10,417		10,417
131 City Attorney	63	1.2252	59,662		59,662		59,662
141 Civil Service Board	5	0.0972	4,735		4,735		4,735
150 City Manager's Office	13	0.2528	12,311		12,311		12,311
150.2 Agenda Coordination	3	0.0583	2,841		2,841	218	3,059
160 Finance - Director's Office	9	0.1750	8,523		8,523	653	9,176
161 Finance - General Accounting	27	0.5251	25,569		25,569	1,959	27,528
162 Finance - Treasury Management	30	0.5834	28,411		28,411	2,176	30,587
163 Finance - Financial System Services	2	0.0389	1,894		1,894	145	2,039
171-4 Human Resources	41	0.7974	38,828		38,828	2,974	41,802
231 Management and Budget	20	0.3890	18,940		18,940	1,451	20,391
241 GSA - Administration	8	0.1556	7,576		7,576	580	8,156
243 GSA - Miami Riverside Center	5	0.0972	4,735		4,735	363	5,098
244 GSA - Graphics	6	0.1167	5,682		5,682	435	6,117
246 GSA - Light Fleet	37	0.7196	35,040		35,040	2,684	37,724
247 GSA - Heavy Fleet	30	0.5834	28,411		28,411	2,176	30,587
251 Information Technology	75	1.4586	71,026		71,026	5,441	76,467
261 Procurement	18	0.3501	17,046		17,046	1,306	18,352
301-3 Risk Management	21	0.4084	19,887		19,887	1,523	21,410
431 Equal Opportunity & Diversity	3	0.0583	2,841		2,841	218	3,059
371 Grants Administration	12	0.2334	11,364		11,364	871	12,235
101 MAYOR	21	0.4084	19,887		19,887	1,523	21,410
111-5 COMMISSIONERS	80	1.5558	75,761		75,761	5,803	81,564
152 CODE COMPLIANCE	78	1.5169	73,867		73,867	5,658	79,525
181-9 FIRE-RESCUE	922	17.9308	873,149		873,149	66,884	940,033
190-1 POLICE	1,709	33.2363	1,618,454		1,618,454	123,974	1,742,428
201-9 PUBLIC WORKS	156	3.0338	147,735		147,735	11,317	159,052
211-3 SOLID WASTE	213	4.1424	201,714		201,714	15,452	217,166

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	56	1.0891	53,033		53,033	4,062	57,095
242 GSA PROPERTY MNGT	40	0.7779	37,881		37,881	2,902	40,783
245 GSA COMMUNICATIONS SERVICES	8	0.1556	7,576		7,576	580	8,156
281-4 BUILDING	189	3.6756	178,986		178,986	13,711	192,697
291-8 PARKS & RECREATION	976	18.9809	924,288		924,288	70,802	995,090
342 ZONING	31	0.6029	29,357		29,357	2,249	31,606
351-5 PLANNING	53	1.0307	50,192		50,192	3,845	54,037
381 COMMUNICATIONS	9	0.1750	8,523		8,523	653	9,176
402 TRANSPORTATION	5	0.0972	4,735		4,735	363	5,098
401 CIP	24	0.4667	22,728		22,728	1,741	24,469
441 OFFICE OF RESILIENCY AND	5	0.0972	4,735		4,735	363	5,098
450 HUMAN SERVICES	74	1.4391	70,079		70,079	5,368	75,447
910 CD-COMMUNITY & ECONOMIC	41	0.7974	38,828		38,828	2,974	41,802
980 ND - NON DEPARTMENTAL	13	0.2528	12,311		12,311	943	13,254
SubTotal	5,142	100.0000	4,869,558		4,869,558	366,340	5,235,898
Total	5,142	100.0000	4,869,558		4,869,558	366,340	5,235,898

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 150 City Manager's Office

Receiving Department	Total	Management &
121 City Clerk	10,417	10,417
131 City Attorney	59,662	59,662
141 Civil Service Board	4,735	4,735
150 City Manager's Office	12,311	12,311
150.2 Agenda Coordination	3,059	3,059
160 Finance - Director's Office	9,176	9,176
161 Finance - General	27,528	27,528
162 Finance - Treasury	30,587	30,587
163 Finance - Financial	2,039	2,039
171-4 Human Resources	41,802	41,802
231 Management and Budget	20,391	20,391
241 GSA - Administration	8,156	8,156
243 GSA - Miami Riverside	5,098	5,098
244 GSA - Graphics	6,117	6,117
246 GSA - Light Fleet	37,724	37,724
247 GSA - Heavy Fleet	30,587	30,587
251 Information Technology	76,467	76,467
261 Procurement	18,352	18,352
301-3 Risk Management	21,410	21,410
431 Equal Opportunity &	3,059	3,059
371 Grants Administration	12,235	12,235
101 MAYOR	21,410	21,410
111-5 COMMISSIONERS	81,564	81,564
152 CODE COMPLIANCE	79,525	79,525
181-9 FIRE-RESCUE	940,033	940,033
190-1 POLICE	1,742,428	1,742,428
201-9 PUBLIC WORKS	159,052	159,052
211-3 SOLID WASTE	217,166	217,166
221 DEPT OF REAL ESTATE	57,095	57,095
242 GSA PROPERTY MNGT	40,783	40,783
245 GSA	8,156	8,156
281-4 BUILDING	192,697	192,697
291-8 PARKS &	995,090	995,090
342 ZONING	31,606	31,606
351-5 PLANNING	54,037	54,037
381 COMMUNICATIONS	9,176	9,176

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 150 City Manager's Office

Receiving Department	Total	Management &
402 TRANSPORTATION	5,098	5,098
401 CIP	24,469	24,469
441 OFFICE OF RESILIENCY	5,098	5,098
450 HUMAN SERVICES	75,447	75,447
910 CD-COMMUNITY &	41,802	41,802
980 ND - NON	13,254	13,254
Direct Billed	0	0
Total	5,235,898	5,235,898

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 150.2 Agenda Coordination

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	498,327			498,327
Depreciation	0			
Total Deductions:	0			0
Building Depreciation	666		666	
131 City Attorney	121,176	45,432	166,608	
141 Civil Service Board	391	35	426	
150 City Manager's Office	2,841	218	3,059	
160 Finance - Director's Office		696	696	
161 Finance - General Accounting		1,221	1,221	
162 Finance - Treasury Management		673	673	
163 Finance - Financial System Services		652	652	
171-4 Human Resources		4,096	4,096	
243 GSA - Miami Riverside Center		4,025	4,025	
244 GSA - Graphics		12,501	12,501	
251 Information Technology		10,533	10,533	
261 Procurement		628	628	
271 Auditor General		14	14	
301-3 Risk Management		2,196	2,196	
431 Equal Opportunity & Diversity		530	530	
Total Allocated Additions:	125,074	83,450	208,524	208,524
Total To Be Allocated:	623,401	83,450		706,851

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 150.2 Agenda Coordination

	Total	General & Admin	Agenda Operations
Wages & Benefits			
Salaries & Wages	289,970	0	289,970
Fringe Benefits	28,880	0	28,880
Other Expense & Cost			
Retirement Contribution	89,000	0	89,000
Life and Health Insurance	72,000	0	72,000
Workers' Compensation	8,000	0	8,000
Postage	0	0	0
Rentals and Leases	0	0	0
Repair and Maintenance	10,000	0	10,000
Office Supplies & Minor Equipment	477	0	477
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	498,327	0	498,327
Deductions			
Total Deductions	0	0	0
Functional Cost	498,327	0	498,327
Allocation Step 1			
Inbound- All Others	125,074	0	125,074
1st Allocation	623,401	0	623,401
Allocation Step 2			
Inbound- All Others	83,450	0	83,450
2nd Allocation	83,450	0	83,450
Total For 00061 150.2 Agenda Coordination			
Total Allocated	706,851	0	706,851

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	4	0.5270	3,285		3,285		3,285
131 City Attorney	39	5.1383	32,032		32,032		32,032
150 City Manager's Office	28	3.6891	22,998		22,998		22,998
160 Finance - Director's Office	7	0.9223	5,749		5,749	849	6,598
171-4 Human Resources	8	1.0540	6,571		6,571	970	7,541
231 Management and Budget	27	3.5573	22,176		22,176	3,275	25,451
241 GSA - Administration	2	0.2635	1,643		1,643	243	1,886
261 Procurement	7	0.9223	5,749		5,749	849	6,598
301-3 Risk Management	7	0.9223	5,749		5,749	849	6,598
431 Equal Opportunity & Diversity	1	0.1318	821		821	121	942
371 Grants Administration	17	2.2398	13,963		13,963	2,062	16,025
111-5 COMMISSIONERS	293	38.6032	240,656		240,656	35,540	276,196
181-9 FIRE-RESCUE	19	2.5033	15,606		15,606	2,305	17,911
190-1 POLICE	31	4.0843	25,462		25,462	3,760	29,222
201-9 PUBLIC WORKS	86	11.3307	70,636		70,636	10,431	81,067
211-3 SOLID WASTE	4	0.5270	3,285		3,285	485	3,770
221 DEPT OF REAL ESTATE & ASSET	38	5.0066	31,211		31,211	4,609	35,820
281-4 BUILDING	5	0.6588	4,107		4,107	606	4,713
291-8 PARKS & RECREATION	10	1.3175	8,213		8,213	1,213	9,426
342 ZONING	6	0.7905	4,928		4,928	728	5,656
351-5 PLANNING	11	1.4493	9,035		9,035	1,334	10,369
401 CIP	7	0.9223	5,749		5,749	849	6,598
441 OFFICE OF RESILIENCY AND	7	0.9223	5,749		5,749	849	6,598
910 CD-COMMUNITY & ECONOMIC	62	8.1686	50,923		50,923	7,520	58,443
920 CRA - COMMUNITY	8	1.0540	6,571		6,571	970	7,541
930 LIBERTY CITY	3	0.3953	2,464		2,464	364	2,828
940 VIRGINIA KEY	2	0.2635	1,643		1,643	243	1,886
960 PENSION	3	0.3953	2,464		2,464	364	2,828

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	17	2.2398	13,963		13,963	2,062	16,025
SubTotal	759	100.0000	623,401		623,401	83,450	706,851
Total	759	100.0000	623,401		623,401	83,450	706,851

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 150.2 Agenda Coordination

Receiving Department	Total	Agenda Operations
121 City Clerk	3,285	3,285
131 City Attorney	32,032	32,032
150 City Manager's Office	22,998	22,998
160 Finance - Director's Office	6,598	6,598
171-4 Human Resources	7,541	7,541
231 Management and Budget	25,451	25,451
241 GSA - Administration	1,886	1,886
261 Procurement	6,598	6,598
301-3 Risk Management	6,598	6,598
431 Equal Opportunity &	942	942
371 Grants Administration	16,025	16,025
111-5 COMMISSIONERS	276,196	276,196
181-9 FIRE-RESCUE	17,911	17,911
190-1 POLICE	29,222	29,222
201-9 PUBLIC WORKS	81,067	81,067
211-3 SOLID WASTE	3,770	3,770
221 DEPT OF REAL ESTATE	35,820	35,820
281-4 BUILDING	4,713	4,713
291-8 PARKS &	9,426	9,426
342 ZONING	5,656	5,656
351-5 PLANNING	10,369	10,369
401 CIP	6,598	6,598
441 OFFICE OF RESILIENCY	6,598	6,598
910 CD-COMMUNITY &	58,443	58,443
920 CRA - COMMUNITY	7,541	7,541
930 LIBERTY CITY	2,828	2,828
940 VIRGINIA KEY	1,886	1,886
960 PENSION	2,828	2,828
970 COMPONENT UNITS	16,025	16,025
Direct Billed	0	0

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 150.2 Agenda Coordination

Receiving Department	Total	Agenda Operations
Total	706,851	706,851

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 160 Finance - Director's Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,060,740			3,060,740
Major Machinery and Equipment	(8,887)			
Depreciation	0			
Transfers and Others	0			
Total Deductions:	(8,887)			(8,887)
Building Depreciation	42,118		42,118	
Equipment Depreciation	889		889	
131 City Attorney	504,552	189,171	693,723	
141 Civil Service Board	1,173	105	1,278	
150 City Manager's Office	8,523	653	9,176	
150.2 Agenda Coordination	5,749	849	6,598	
160 Finance - Director's Office		2,088	2,088	
161 Finance - General Accounting		11,092	11,092	
162 Finance - Treasury Management		2,006	2,006	
163 Finance - Financial System Services		2,676	2,676	
171-4 Human Resources		12,287	12,287	
243 GSA - Miami Riverside Center		256,081	256,081	
244 GSA - Graphics		89,225	89,225	
251 Information Technology		28,057	28,057	
261 Procurement		22,360	22,360	
271 Auditor General		61	61	
301-3 Risk Management		6,941	6,941	
431 Equal Opportunity & Diversity		1,590	1,590	
Total Allocated Additions:	563,004	625,242	1,188,246	1,188,246
Total To Be Allocated:	3,614,857	625,242		4,240,099

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office

	Total	General & Admin	Finance Administration	Payroll Services
Wages & Benefits				
Salaries	1,273,063	0	852,952	420,111
Fringe Benefits	157,461	0	105,499	51,962
Other Expense & Cost				
Retirement Contribution	407,000	0	272,690	134,310
Life and Health Insurance	264,000	0	176,880	87,120
Workers' Compensation	33,000	0	22,110	10,890
Professional Service	525,190	0	351,877	173,313
Travel and Per Diem	8,299	0	5,560	2,739
Communications and Related Services	0	0	0	0
Postage	6,014	0	4,029	1,985
Rentals and Leases	952	0	638	314
Insurance	33,000	0	22,110	10,890
Repair and Maintenance	230,000	0	154,100	75,900
Office Supplies & Minor Equipment	103,391	0	69,272	34,119
Other Current Charges	5,484	0	3,674	1,810
Publications, Subscriptions, & Membershi	4,999	0	3,349	1,650
*Major Machinery and Equipment	8,887	8,887	0	0
*Depreciation	0	0	0	0
*Transfers and Others	0	0	0	0
Departmental Totals				
Total Expenditures	3,060,740	8,887	2,044,740	1,007,113
Deductions				
Total Deductions	(8,887)	(8,887)	0	0
Functional Cost	3,051,853	0	2,044,740	1,007,113
Allocation Step 1				
Inbound- All Others	563,004	0	377,213	185,791
1st Allocation	3,614,857	0	2,421,953	1,192,904
Allocation Step 2				
Inbound- All Others	625,242	0	418,912	206,330
2nd Allocation	625,242	0	418,912	206,330

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office

	Total	General & Admin	Finance Administration	Payroll Services
Total For 00070 160 Finance - Director's Office				
Total Allocated	4,240,099	0	2,840,865	1,399,234

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	2,687,469	46.7827	1,133,056		1,133,056	195,979	1,329,035
162 Finance - Treasury Management	2,790,019	48.5680	1,176,292		1,176,292	203,456	1,379,748
163 Finance - Financial System Services	267,085	4.6493	112,605		112,605	19,477	132,082
SubTotal	5,744,573	100.0000	2,421,953		2,421,953	418,912	2,840,865
Total	5,744,573	100.0000	2,421,953		2,421,953	418,912	2,840,865

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.2139	2,552		2,552		2,552
131 City Attorney	63	1.2252	14,616		14,616		14,616
141 Civil Service Board	5	0.0972	1,160		1,160		1,160
150 City Manager's Office	13	0.2528	3,016		3,016		3,016
150.2 Agenda Coordination	3	0.0583	696		696		696
160 Finance - Director's Office	9	0.1750	2,088		2,088		2,088
161 Finance - General Accounting	27	0.5251	6,264		6,264	1,106	7,370
162 Finance - Treasury Management	30	0.5834	6,960		6,960	1,229	8,189
163 Finance - Financial System Services	2	0.0389	464		464	82	546
171-4 Human Resources	41	0.7974	9,512		9,512	1,679	11,191
231 Management and Budget	20	0.3890	4,640		4,640	819	5,459
241 GSA - Administration	8	0.1556	1,856		1,856	328	2,184
243 GSA - Miami Riverside Center	5	0.0972	1,160		1,160	205	1,365
244 GSA - Graphics	6	0.1167	1,392		1,392	246	1,638
246 GSA - Light Fleet	37	0.7196	8,584		8,584	1,515	10,099
247 GSA - Heavy Fleet	30	0.5834	6,960		6,960	1,229	8,189
251 Information Technology	75	1.4586	17,399		17,399	3,072	20,471
261 Procurement	18	0.3501	4,176		4,176	737	4,913
301-3 Risk Management	21	0.4084	4,872		4,872	860	5,732
431 Equal Opportunity & Diversity	3	0.0583	696		696	123	819
371 Grants Administration	12	0.2334	2,784		2,784	491	3,275
101 MAYOR	21	0.4084	4,872		4,872	860	5,732
111-5 COMMISSIONERS	80	1.5558	18,559		18,559	3,276	21,835
152 CODE COMPLIANCE	78	1.5169	18,095		18,095	3,194	21,289
181-9 FIRE-RESCUE	922	17.9308	213,897		213,897	37,760	251,657
190-1 POLICE	1,709	33.2363	396,471		396,471	69,991	466,462
201-9 PUBLIC WORKS	156	3.0338	36,191		36,191	6,389	42,580
211-3 SOLID WASTE	213	4.1424	49,414		49,414	8,723	58,137

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	56	1.0891	12,992		12,992	2,293	15,285
242 GSA PROPERTY MNGT	40	0.7779	9,280		9,280	1,638	10,918
245 GSA COMMUNICATIONS SERVICES	8	0.1556	1,856		1,856	328	2,184
281-4 BUILDING	189	3.6756	43,847		43,847	7,740	51,587
291-8 PARKS & RECREATION	976	18.9809	226,424		226,424	39,972	266,396
342 ZONING	31	0.6029	7,192		7,192	1,270	8,462
351-5 PLANNING	53	1.0307	12,296		12,296	2,171	14,467
381 COMMUNICATIONS	9	0.1750	2,088		2,088	369	2,457
402 TRANSPORTATION	5	0.0972	1,160		1,160	205	1,365
401 CIP	24	0.4667	5,568		5,568	983	6,551
441 OFFICE OF RESILIENCY AND	5	0.0972	1,160		1,160	205	1,365
450 HUMAN SERVICES	74	1.4391	17,167		17,167	3,031	20,198
910 CD-COMMUNITY & ECONOMIC	41	0.7974	9,512		9,512	1,679	11,191
980 ND - NON DEPARTMENTAL	13	0.2528	3,016		3,016	532	3,548
SubTotal	5,142	100.0000	1,192,904		1,192,904	206,330	1,399,234
Total	5,142	100.0000	1,192,904		1,192,904	206,330	1,399,234

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 160 Finance - Director's Office

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	2,552	0	2,552
131 City Attorney	14,616	0	14,616
141 Civil Service Board	1,160	0	1,160
150 City Manager's Office	3,016	0	3,016
150.2 Agenda Coordination	696	0	696
160 Finance - Director's Office	2,088	0	2,088
161 Finance - General	1,336,405	1,329,035	7,370
162 Finance - Treasury	1,387,937	1,379,748	8,189
163 Finance - Financial	132,628	132,082	546
171-4 Human Resources	11,191	0	11,191
231 Management and Budget	5,459	0	5,459
241 GSA - Administration	2,184	0	2,184
243 GSA - Miami Riverside	1,365	0	1,365
244 GSA - Graphics	1,638	0	1,638
246 GSA - Light Fleet	10,099	0	10,099
247 GSA - Heavy Fleet	8,189	0	8,189
251 Information Technology	20,471	0	20,471
261 Procurement	4,913	0	4,913
301-3 Risk Management	5,732	0	5,732
431 Equal Opportunity &	819	0	819
371 Grants Administration	3,275	0	3,275
101 MAYOR	5,732	0	5,732
111-5 COMMISSIONERS	21,835	0	21,835
152 CODE COMPLIANCE	21,289	0	21,289
181-9 FIRE-RESCUE	251,657	0	251,657
190-1 POLICE	466,462	0	466,462
201-9 PUBLIC WORKS	42,580	0	42,580
211-3 SOLID WASTE	58,137	0	58,137
221 DEPT OF REAL ESTATE	15,285	0	15,285
242 GSA PROPERTY MNGT	10,918	0	10,918
245 GSA	2,184	0	2,184
281-4 BUILDING	51,587	0	51,587
291-8 PARKS &	266,396	0	266,396
342 ZONING	8,462	0	8,462
351-5 PLANNING	14,467	0	14,467
381 COMMUNICATIONS	2,457	0	2,457

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 160 Finance - Director's Office

Receiving Department	Total	Finance Administration	Payroll Services
402 TRANSPORTATION	1,365	0	1,365
401 CIP	6,551	0	6,551
441 OFFICE OF RESILIENCY	1,365	0	1,365
450 HUMAN SERVICES	20,198	0	20,198
910 CD-COMMUNITY &	11,191	0	11,191
980 ND - NON	3,548	0	3,548
Direct Billed	0	0	0
Total	4,240,099	2,840,865	1,399,234

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CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 161 Finance - General Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,824,920			4,824,920
Capital Outlay	(25,156)			
Total Deductions:	(25,156)			(25,156)
Equipment Depreciation	1,850		1,850	
141 Civil Service Board	3,520	315	3,835	
150 City Manager's Office	25,569	1,959	27,528	
160 Finance - Director's Office	1,139,320	197,085	1,336,405	
161 Finance - General Accounting		344,249	344,249	
162 Finance - Treasury Management		1,299	1,299	
163 Finance - Financial System Services		7,668	7,668	
171-4 Human Resources		36,859	36,859	
244 GSA - Graphics		1,783	1,783	
251 Information Technology		166,735	166,735	
261 Procurement		4,081	4,081	
271 Auditor General		129	129	
272 Independent Inspector General		1	1	
301-3 Risk Management		19,759	19,759	
431 Equal Opportunity & Diversity		4,770	4,770	
Total Allocated Additions:	1,170,259	786,692	1,956,951	1,956,951
Total To Be Allocated:	5,970,023	786,692		6,756,715

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Wages & Benefits					
Salaries	2,685,069	0	510,163	510,163	456,462
Fringe Benefits	208,041	0	39,528	39,528	35,367
Other Expense & Cost					
Retirement Contribution	868,000	0	164,920	164,920	147,560
Life and Health Insurance	552,000	0	104,880	104,880	93,840
Workers' Compensation	70,000	0	13,300	13,300	11,900
Professional Services	399,069	0	75,823	75,823	67,842
Postage	15,600	0	2,964	2,964	2,652
Travel and Per Diem	36	0	7	7	6
Rentals and Leases	1,905	0	362	362	324
Office Supplies & Minor Equipment	0	0	0	0	0
Publications, Subscriptions, & Membershi	40	0	8	8	7
Transfer and Others	0	0	0	0	0
Depreciation	0	0	0	0	0
Other Current Charges	4	0	1	1	1
*Capital Outlay	25,156	25,156	0	0	0
Departmental Totals					
Total Expenditures	4,824,920	25,156	911,956	911,956	815,961
Deductions					
Total Deductions	(25,156)	(25,156)	0	0	0
Functional Cost	4,799,764	0	911,956	911,956	815,961
Allocation Step 1					
Inbound- All Others	1,170,259	0	222,349	222,349	198,944
1st Allocation	5,970,023	0	1,134,305	1,134,305	1,014,905
Allocation Step 2					
Inbound- All Others	786,692	0	149,471	149,471	133,738
2nd Allocation	786,692	0	149,471	149,471	133,738

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	6,756,715	0	1,283,776	1,283,776	1,148,643

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting

	Grants & Special Revenues	Payroll	CIP/Special Projects
Wages & Benefits			
Salaries	510,163	590,715	107,403
Fringe Benefits	39,528	45,768	8,322
Other Expense & Cost			
Retirement Contribution	164,920	190,960	34,720
Life and Health Insurance	104,880	121,440	22,080
Workers' Compensation	13,300	15,400	2,800
Professional Services	75,823	87,795	15,963
Postage	2,964	3,432	624
Travel and Per Diem	7	8	1
Rentals and Leases	362	419	76
Office Supplies & Minor Equipment	0	0	0
Publications, Subscriptions, & Membershi	8	7	2
Transfer and Others	0	0	0
Depreciation	0	0	0
Other Current Charges	1	0	0
*Capital Outlay	0	0	0
Departmental Totals			
Total Expenditures	911,956	1,055,944	191,991
Deductions			
Total Deductions	0	0	0
Functional Cost	911,956	1,055,944	191,991
Allocation Step 1			
Inbound- All Others	222,349	257,458	46,810
1st Allocation	1,134,305	1,313,402	238,801
Allocation Step 2			
Inbound- All Others	149,471	173,073	31,468
2nd Allocation	149,471	173,073	31,468

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	1,283,776	1,486,475	270,269

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	1,543	0.4118	4,671		4,671		4,671
131 City Attorney	492	0.1313	1,489		1,489		1,489
141 Civil Service Board	274	0.0731	829		829		829
150 City Manager's Office	699	0.1865	2,116		2,116		2,116
150.2 Agenda Coordination	141	0.0376	427		427		427
160 Finance - Director's Office	420	0.1121	1,271		1,271		1,271
161 Finance - General Accounting	272	0.0726	823		823		823
162 Finance - Treasury Management	67,916	18.1246	205,588		205,588	27,372	232,960
163 Finance - Financial System Services	115	0.0307	348		348	46	394
171-4 Human Resources	698	0.1863	2,113		2,113	281	2,394
231 Management and Budget	311	0.0830	941		941	125	1,066
241 GSA - Administration	1,072	0.2861	3,245		3,245	432	3,677
243 GSA - Miami Riverside Center	485	0.1294	1,468		1,468	195	1,663
244 GSA - Graphics	257	0.0686	778		778	104	882
246 GSA - Light Fleet	3,412	0.9106	10,328		10,328	1,375	11,703
247 GSA - Heavy Fleet	2,493	0.6653	7,547		7,547	1,005	8,552
251 Information Technology	1,189	0.3173	3,599		3,599	479	4,078
261 Procurement	355	0.0947	1,075		1,075	143	1,218
271 Auditor General	11	0.0029	33		33	4	37
272 Independent Inspector General	16	0.0043	48		48	6	54
301-3 Risk Management	1,987	0.5303	6,015		6,015	801	6,816
431 Equal Opportunity & Diversity	206	0.0550	624		624	83	707
371 Grants Administration	744	0.1985	2,252		2,252	300	2,552
101 MAYOR	942	0.2514	2,852		2,852	380	3,232
111-5 COMMISSIONERS	4,342	1.1587	13,144		13,144	1,750	14,894
151 NET	24	0.0064	73		73	10	83
152 CODE COMPLIANCE	1,797	0.4796	5,440		5,440	724	6,164
181-9 FIRE-RESCUE	35,758	9.5426	108,243		108,243	14,411	122,654

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
190-1 POLICE	17,072	4.5560	51,678		51,678	6,880	58,558
201-9 PUBLIC WORKS	13,320	3.5547	40,321		40,321	5,368	45,689
211-3 SOLID WASTE	11,263	3.0057	34,094		34,094	4,539	38,633
221 DEPT OF REAL ESTATE & ASSET	79,247	21.1483	239,887		239,887	31,939	271,826
242 GSA PROPERTY MNGT	1,060	0.2829	3,209		3,209	427	3,636
245 GSA COMMUNICATIONS SERVICES	513	0.1369	1,553		1,553	207	1,760
281-4 BUILDING	16,954	4.5245	51,321		51,321	6,833	58,154
291-8 PARKS & RECREATION	68,208	18.2025	206,472		206,472	27,489	233,961
342 ZONING	7,096	1.8937	21,480		21,480	2,860	24,340
351-5 PLANNING	6,563	1.7515	19,867		19,867	2,645	22,512
381 COMMUNICATIONS	310	0.0827	938		938	125	1,063
402 TRANSPORTATION	832	0.2220	2,519		2,519	335	2,854
401 CIP	4,084	1.0899	12,363		12,363	1,646	14,009
441 OFFICE OF RESILIENCY AND	274	0.0731	829		829	110	939
450 HUMAN SERVICES	4,481	1.1958	13,564		13,564	1,806	15,370
460 MIAMI ARTS & ENTERTAINMENT	4	0.0011	12		12	2	14
910 CD-COMMUNITY & ECONOMIC	6,329	1.6890	19,158		19,158	2,551	21,709
920 CRA - COMMUNITY	2,903	0.7747	8,788		8,788	1,170	9,958
930 LIBERTY CITY	285	0.0761	863		863	115	978
940 VIRGINIA KEY	3,716	0.9917	11,249		11,249	1,498	12,747
950 CIVILIAN INVESTIGATIVE PANEL	10	0.0027	30		30	4	34
970 COMPONENT UNITS	353	0.0942	1,069		1,069	142	1,211
980 ND - NON DEPARTMENTAL	1,870	0.4990	5,661		5,661	754	6,415
SubTotal	374,718	100.0000	1,134,305		1,134,305	149,471	1,283,776
Total	374,718	100.0000	1,134,305		1,134,305	149,471	1,283,776

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	274	0.3402	3,859		3,859		3,859
131 City Attorney	88	0.1093	1,239		1,239		1,239
141 Civil Service Board	32	0.0397	451		451		451
150 City Manager's Office	273	0.3390	3,845		3,845		3,845
150.2 Agenda Coordination	2	0.0025	28		28		28
160 Finance - Director's Office	257	0.3191	3,620		3,620		3,620
161 Finance - General Accounting	30	0.0373	423		423		423
162 Finance - Treasury Management	101	0.1254	1,423		1,423	190	1,613
171-4 Human Resources	341	0.4234	4,803		4,803	640	5,443
231 Management and Budget	78	0.0969	1,099		1,099	147	1,246
241 GSA - Administration	602	0.7475	8,479		8,479	1,131	9,610
243 GSA - Miami Riverside Center	302	0.3750	4,253		4,253	567	4,820
244 GSA - Graphics	117	0.1453	1,648		1,648	220	1,868
246 GSA - Light Fleet	9,014	11.1924	126,956		126,956	16,930	143,886
247 GSA - Heavy Fleet	3,141	3.9001	44,239		44,239	5,900	50,139
251 Information Technology	297	0.3688	4,183		4,183	558	4,741
261 Procurement	160	0.1987	2,253		2,253	301	2,554
272 Independent Inspector General	12	0.0149	169		169	23	192
301-3 Risk Management	131	0.1627	1,845		1,845	246	2,091
431 Equal Opportunity & Diversity	17	0.0211	239		239	32	271
371 Grants Administration	202	0.2508	2,845		2,845	379	3,224
101 MAYOR	682	0.8468	9,605		9,605	1,281	10,886
111-5 COMMISSIONERS	2,532	3.1439	35,661		35,661	4,756	40,417
152 CODE COMPLIANCE	360	0.4470	5,070		5,070	676	5,746
181-9 FIRE-RESCUE	8,681	10.7789	122,266		122,266	16,305	138,571
190-1 POLICE	6,730	8.3564	94,787		94,787	12,640	107,427
201-9 PUBLIC WORKS	1,779	2.2089	25,056		25,056	3,341	28,397
211-3 SOLID WASTE	1,531	1.9010	21,563		21,563	2,876	24,439

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
221 DEPT OF REAL ESTATE & ASSET	2,910	3.6132	40,985		40,985	5,466	46,451
242 GSA PROPERTY MNGT	690	0.8567	9,718		9,718	1,296	11,014
245 GSA COMMUNICATIONS SERVICES	201	0.2496	2,831		2,831	378	3,209
281-4 BUILDING	2,862	3.5536	40,309		40,309	5,375	45,684
291-8 PARKS & RECREATION	8,356	10.3754	117,688		117,688	15,694	133,382
342 ZONING	179	0.2223	2,521		2,521	336	2,857
351-5 PLANNING	343	0.4259	4,831		4,831	644	5,475
381 COMMUNICATIONS	94	0.1167	1,324		1,324	177	1,501
402 TRANSPORTATION	295	0.3663	4,155		4,155	554	4,709
401 CIP	198	0.2459	2,789		2,789	372	3,161
441 OFFICE OF RESILIENCY AND	92	0.1142	1,296		1,296	173	1,469
450 HUMAN SERVICES	1,211	1.5037	17,056		17,056	2,275	19,331
460 MIAMI ARTS & ENTERTAINMENT	4	0.0050	56		56	8	64
910 CD-COMMUNITY & ECONOMIC	20,187	25.0651	284,319		284,319	37,912	322,231
920 CRA - COMMUNITY	2,318	2.8782	32,647		32,647	4,354	37,001
930 LIBERTY CITY	138	0.1714	1,944		1,944	259	2,203
940 VIRGINIA KEY	581	0.7214	8,183		8,183	1,091	9,274
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0025	28		28	4	32
970 COMPONENT UNITS	201	0.2496	2,831		2,831	378	3,209
980 ND - NON DEPARTMENTAL	1,909	2.3703	26,887		26,887	3,586	30,473
SubTotal	80,537	100.0000	1,134,305		1,134,305	149,471	1,283,776
Total	80,537	100.0000	1,134,305		1,134,305	149,471	1,283,776

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.1517	1,539		1,539		1,539
131 City Attorney	51	0.1799	1,826		1,826		1,826
141 Civil Service Board	4	0.0141	143		143		143
150 City Manager's Office	4	0.0141	143		143		143
160 Finance - Director's Office	109	0.3845	3,902		3,902		3,902
161 Finance - General Accounting	9,389	33.1170	336,106		336,106		336,106
162 Finance - Treasury Management	8	0.0282	286		286	57	343
171-4 Human Resources	14	0.0494	501		501	100	601
231 Management and Budget	22	0.0776	788		788	157	945
241 GSA - Administration	402	1.4179	14,391		14,391	2,867	17,258
243 GSA - Miami Riverside Center	42	0.1481	1,504		1,504	300	1,804
244 GSA - Graphics	48	0.1693	1,718		1,718	342	2,060
246 GSA - Light Fleet	1,006	3.5484	36,013		36,013	7,175	43,188
247 GSA - Heavy Fleet	109	0.3845	3,902		3,902	777	4,679
251 Information Technology	342	1.2063	12,243		12,243	2,439	14,682
261 Procurement	8	0.0282	286		286	57	343
271 Auditor General	5	0.0176	179		179	36	215
301-3 Risk Management	46	0.1623	1,647		1,647	328	1,975
431 Equal Opportunity & Diversity	1	0.0035	36		36	7	43
371 Grants Administration	7	0.0247	251		251	50	301
101 MAYOR	8	0.0282	286		286	57	343
111-5 COMMISSIONERS	59	0.2081	2,112		2,112	421	2,533
151 NET	120	0.4233	4,296		4,296	856	5,152
152 CODE COMPLIANCE	95	0.3351	3,401		3,401	678	4,079
181-9 FIRE-RESCUE	1,386	4.8887	49,616		49,616	9,885	59,501
190-1 POLICE	9,665	34.0905	345,983		345,983	68,934	414,917
201-9 PUBLIC WORKS	352	1.2416	12,601		12,601	2,511	15,112
211-3 SOLID WASTE	298	1.0511	10,668		10,668	2,125	12,793

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
221 DEPT OF REAL ESTATE & ASSET	773	2.7265	27,672		27,672	5,513	33,185
242 GSA PROPERTY MNGT	106	0.3739	3,795		3,795	756	4,551
245 GSA COMMUNICATIONS SERVICES	70	0.2469	2,506		2,506	499	3,005
281-4 BUILDING	249	0.8783	8,914		8,914	1,776	10,690
291-8 PARKS & RECREATION	1,783	6.2890	63,828		63,828	12,717	76,545
342 ZONING	68	0.2399	2,434		2,434	485	2,919
351-5 PLANNING	78	0.2751	2,792		2,792	556	3,348
381 COMMUNICATIONS	138	0.4868	4,940		4,940	984	5,924
402 TRANSPORTATION	150	0.5291	5,370		5,370	1,070	6,440
401 CIP	848	2.9911	30,357		30,357	6,048	36,405
450 HUMAN SERVICES	20	0.0705	716		716	143	859
910 CD-COMMUNITY & ECONOMIC	118	0.4162	4,224		4,224	842	5,066
920 CRA - COMMUNITY	153	0.5397	5,477		5,477	1,091	6,568
930 LIBERTY CITY	4	0.0141	143		143	29	172
940 VIRGINIA KEY	126	0.4444	4,511		4,511	899	5,410
950 CIVILIAN INVESTIGATIVE PANEL	8	0.0282	286		286	57	343
970 COMPONENT UNITS	1	0.0035	36		36	7	43
980 ND - NON DEPARTMENTAL	14	0.0494	501		501	100	601
999 OTHER	1	0.0035	36		36	7	43
SubTotal	28,351	100.0000	1,014,905		1,014,905	133,738	1,148,643
Total	28,351	100.0000	1,014,905		1,014,905	133,738	1,148,643

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
241 GSA - Administration	1	0.7813	8,862		8,862	1,168	10,030
371 Grants Administration	2	1.5625	17,724		17,724	2,335	20,059
181-9 FIRE-RESCUE	18	14.0625	159,512		159,512	21,019	180,531
190-1 POLICE	30	23.4375	265,853		265,853	35,032	300,885
201-9 PUBLIC WORKS	1	0.7813	8,862		8,862	1,168	10,030
221 DEPT OF REAL ESTATE & ASSET	2	1.5625	17,724		17,724	2,335	20,059
291-8 PARKS & RECREATION	1	0.7813	8,862		8,862	1,168	10,030
401 CIP	14	10.9375	124,065		124,065	16,348	140,413
441 OFFICE OF RESILIENCY AND	7	5.4688	62,032		62,032	8,174	70,206
910 CD-COMMUNITY & ECONOMIC	52	40.6248	460,809		460,809	60,724	521,533
SubTotal	128	100.0000	1,134,305		1,134,305	149,471	1,283,776
Total	128	100.0000	1,134,305		1,134,305	149,471	1,283,776

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.2139	2,810		2,810		2,810
131 City Attorney	63	1.2252	16,092		16,092		16,092
141 Civil Service Board	5	0.0972	1,277		1,277		1,277
150 City Manager's Office	13	0.2528	3,321		3,321		3,321
150.2 Agenda Coordination	3	0.0583	766		766		766
160 Finance - Director's Office	9	0.1750	2,299		2,299		2,299
161 Finance - General Accounting	27	0.5251	6,897		6,897		6,897
162 Finance - Treasury Management	30	0.5834	7,663		7,663	1,036	8,699
163 Finance - Financial System Services	2	0.0389	511		511	69	580
171-4 Human Resources	41	0.7974	10,472		10,472	1,416	11,888
231 Management and Budget	20	0.3890	5,109		5,109	691	5,800
241 GSA - Administration	8	0.1556	2,043		2,043	276	2,319
243 GSA - Miami Riverside Center	5	0.0972	1,277		1,277	173	1,450
244 GSA - Graphics	6	0.1167	1,533		1,533	207	1,740
246 GSA - Light Fleet	37	0.7196	9,451		9,451	1,278	10,729
247 GSA - Heavy Fleet	30	0.5834	7,663		7,663	1,036	8,699
251 Information Technology	75	1.4586	19,157		19,157	2,590	21,747
261 Procurement	18	0.3501	4,598		4,598	622	5,220
301-3 Risk Management	21	0.4084	5,364		5,364	725	6,089
431 Equal Opportunity & Diversity	3	0.0583	766		766	104	870
371 Grants Administration	12	0.2334	3,065		3,065	414	3,479
101 MAYOR	21	0.4084	5,364		5,364	725	6,089
111-5 COMMISSIONERS	80	1.5558	20,434		20,434	2,763	23,197
152 CODE COMPLIANCE	78	1.5169	19,923		19,923	2,694	22,617
181-9 FIRE-RESCUE	922	17.9308	235,503		235,503	31,845	267,348
190-1 POLICE	1,709	33.2363	436,521		436,521	59,025	495,546
201-9 PUBLIC WORKS	156	3.0338	39,847		39,847	5,388	45,235
211-3 SOLID WASTE	213	4.1424	54,406		54,406	7,357	61,763

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	56	1.0891	14,304		14,304	1,934	16,238
242 GSA PROPERTY MNGT	40	0.7779	10,217		10,217	1,382	11,599
245 GSA COMMUNICATIONS SERVICES	8	0.1556	2,043		2,043	276	2,319
281-4 BUILDING	189	3.6756	48,276		48,276	6,528	54,804
291-8 PARKS & RECREATION	976	18.9809	249,296		249,296	33,710	283,006
342 ZONING	31	0.6029	7,918		7,918	1,071	8,989
351-5 PLANNING	53	1.0307	13,538		13,538	1,831	15,369
381 COMMUNICATIONS	9	0.1750	2,299		2,299	311	2,610
402 TRANSPORTATION	5	0.0972	1,277		1,277	173	1,450
401 CIP	24	0.4667	6,130		6,130	829	6,959
441 OFFICE OF RESILIENCY AND	5	0.0972	1,277		1,277	173	1,450
450 HUMAN SERVICES	74	1.4391	18,902		18,902	2,556	21,458
910 CD-COMMUNITY & ECONOMIC	41	0.7974	10,472		10,472	1,416	11,888
980 ND - NON DEPARTMENTAL	13	0.2528	3,321		3,321	449	3,770
SubTotal	5,142	100.0000	1,313,402		1,313,402	173,073	1,486,475
Total	5,142	100.0000	1,313,402		1,313,402	173,073	1,486,475

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	238,801		238,801	31,468	270,269
SubTotal	100	100.0000	238,801		238,801	31,468	270,269
Total	100	100.0000	238,801		238,801	31,468	270,269

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	12,879	4,671	3,859	1,539	0	2,810	0
131 City Attorney	20,646	1,489	1,239	1,826	0	16,092	0
141 Civil Service Board	2,700	829	451	143	0	1,277	0
150 City Manager's Office	9,425	2,116	3,845	143	0	3,321	0
150.2 Agenda Coordination	1,221	427	28	0	0	766	0
160 Finance - Director's Office	11,092	1,271	3,620	3,902	0	2,299	0
161 Finance - General	344,249	823	423	336,106	0	6,897	0
162 Finance - Treasury	243,615	232,960	1,613	343	0	8,699	0
163 Finance - Financial	974	394	0	0	0	580	0
171-4 Human Resources	20,326	2,394	5,443	601	0	11,888	0
231 Management and Budget	9,057	1,066	1,246	945	0	5,800	0
241 GSA - Administration	42,894	3,677	9,610	17,258	10,030	2,319	0
243 GSA - Miami Riverside	9,737	1,663	4,820	1,804	0	1,450	0
244 GSA - Graphics	6,550	882	1,868	2,060	0	1,740	0
246 GSA - Light Fleet	209,506	11,703	143,886	43,188	0	10,729	0
247 GSA - Heavy Fleet	72,069	8,552	50,139	4,679	0	8,699	0
251 Information Technology	45,248	4,078	4,741	14,682	0	21,747	0
261 Procurement	9,335	1,218	2,554	343	0	5,220	0
271 Auditor General	252	37	0	215	0	0	0
272 Independent Inspector	246	54	192	0	0	0	0
301-3 Risk Management	16,971	6,816	2,091	1,975	0	6,089	0
431 Equal Opportunity &	1,891	707	271	43	0	870	0
371 Grants Administration	29,615	2,552	3,224	301	20,059	3,479	0
101 MAYOR	20,550	3,232	10,886	343	0	6,089	0
111-5 COMMISSIONERS	81,041	14,894	40,417	2,533	0	23,197	0
151 NET	5,235	83	0	5,152	0	0	0
152 CODE COMPLIANCE	38,606	6,164	5,746	4,079	0	22,617	0
181-9 FIRE-RESCUE	768,605	122,654	138,571	59,501	180,531	267,348	0
190-1 POLICE	1,377,333	58,558	107,427	414,917	300,885	495,546	0
201-9 PUBLIC WORKS	144,463	45,689	28,397	15,112	10,030	45,235	0
211-3 SOLID WASTE	137,628	38,633	24,439	12,793	0	61,763	0
221 DEPT OF REAL ESTATE	387,759	271,826	46,451	33,185	20,059	16,238	0
242 GSA PROPERTY MNGT	30,800	3,636	11,014	4,551	0	11,599	0
245 GSA	10,293	1,760	3,209	3,005	0	2,319	0
281-4 BUILDING	169,332	58,154	45,684	10,690	0	54,804	0
291-8 PARKS &	736,924	233,961	133,382	76,545	10,030	283,006	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
342 ZONING	39,105	24,340	2,857	2,919	0	8,989	0
351-5 PLANNING	46,704	22,512	5,475	3,348	0	15,369	0
381 COMMUNICATIONS	11,098	1,063	1,501	5,924	0	2,610	0
402 TRANSPORTATION	15,453	2,854	4,709	6,440	0	1,450	0
401 CIP	200,947	14,009	3,161	36,405	140,413	6,959	0
441 OFFICE OF RESILIENCY	74,064	939	1,469	0	70,206	1,450	0
450 HUMAN SERVICES	57,018	15,370	19,331	859	0	21,458	0
460 MIAMI ARTS &	78	14	64	0	0	0	0
910 CD-COMMUNITY &	882,427	21,709	322,231	5,066	521,533	11,888	0
920 CRA - COMMUNITY	53,527	9,958	37,001	6,568	0	0	0
930 LIBERTY CITY	3,353	978	2,203	172	0	0	0
940 VIRGINIA KEY	27,431	12,747	9,274	5,410	0	0	0
950 CIVILIAN	409	34	32	343	0	0	0
970 COMPONENT UNITS	4,463	1,211	3,209	43	0	0	0
980 ND - NON	41,259	6,415	30,473	601	0	3,770	0
999 OTHER	270,312	0	0	43	0	0	270,269
Direct Billed	0	0	0	0	0	0	0
Total	6,756,715	1,283,776	1,283,776	1,148,643	1,283,776	1,486,475	270,269

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 162 Finance - Treasury Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	114,204,384			114,204,384
Major Machinery and Equipment	0			
Debt Service	(108,773,721)			
Depreciation	0			
Transfer and Others	0			
Total Deductions:	(108,773,721)			(108,773,721)
141 Civil Service Board	3,911	350	4,261	
150 City Manager's Office	28,411	2,176	30,587	
160 Finance - Director's Office	1,183,252	204,685	1,387,937	
161 Finance - General Accounting	214,960	28,655	243,615	
162 Finance - Treasury Management		324,408	324,408	
163 Finance - Financial System Services		32,434	32,434	
171-4 Human Resources		40,954	40,954	
243 GSA - Miami Riverside Center		404	404	
244 GSA - Graphics		419	419	
251 Information Technology		127,106	127,106	
261 Procurement		15,695	15,695	
271 Auditor General		133	133	
272 Independent Inspector General		1	1	
301-3 Risk Management		21,953	21,953	
431 Equal Opportunity & Diversity		5,300	5,300	
Total Allocated Additions:	1,430,534	804,673	2,235,207	2,235,207
Total To Be Allocated:	6,861,197	804,673		7,665,870

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management

	Total	General & Admin	Customer Service	Cash Reciepts	Accounts Receivable
Wages & Benefits					
Salaries	2,771,484	221,719	665,156	776,016	665,156
Fringe Benefits	228,320	18,266	54,797	63,929	54,797
Other Expense & Cost					
Retirement Contribution	905,000	72,400	217,200	253,400	217,200
Life and Health Insurance	600,000	48,000	144,000	168,000	144,000
Workers' Compensation	72,000	5,760	17,280	20,160	17,280
Professional Service	683,327	54,666	163,998	191,333	163,998
Travel and Per Diem	0	0	0	0	0
Postage	115,065	9,205	27,616	32,217	27,616
Rentals and Leases	0	0	0	0	0
Office Supplies & Minor Equipment	9	1	2	3	2
Other Current Charges	55,458	4,437	13,310	15,528	13,310
*Major Machinery and Equipment	0	0	0	0	0
*Debt Service	108,773,721	108,773,721	0	0	0
*Depreciation	0	0	0	0	0
*Transfer and Others	0	0	0	0	0
Departmental Totals					
Total Expenditures	114,204,384	109,208,175	1,303,359	1,520,586	1,303,359
Deductions					
Total Deductions	(108,773,721)	(108,773,721)	0	0	0
Functional Cost	5,430,663	434,454	1,303,359	1,520,586	1,303,359
Allocation Step 1					
Inbound- All Others	1,430,534	114,443	343,328	400,550	343,328
Reallocate Admin Costs		(548,897)	143,191	167,055	143,191
1st Allocation	6,861,197	0	1,789,878	2,088,191	1,789,878
Allocation Step 2					
Inbound- All Others	804,673	64,374	193,122	225,307	193,122
Reallocate Admin Costs		(64,374)	16,793	19,592	16,793
2nd Allocation	804,673	0	209,915	244,899	209,915

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	7,665,870	0	1,999,793	2,333,090	1,999,793

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management

	Debt Mgt/Investments	Business Tax Receipt
Wages & Benefits		
Salaries	332,578	110,859
Fringe Benefits	27,398	9,133
Other Expense & Cost		
Retirement Contribution	108,600	36,200
Life and Health Insurance	72,000	24,000
Workers' Compensation	8,640	2,880
Professional Service	81,999	27,333
Travel and Per Diem	0	0
Postage	13,808	4,603
Rentals and Leases	0	0
Office Supplies & Minor Equipment	1	0
Other Current Charges	6,655	2,218
*Major Machinery and Equipment	0	0
*Debt Service	0	0
*Depreciation	0	0
*Transfer and Others	0	0
Departmental Totals		
Total Expenditures	651,679	217,226
Deductions		
Total Deductions	0	0
Functional Cost	651,679	217,226
Allocation Step 1		
Inbound- All Others	171,664	57,221
Reallocate Admin Costs	71,595	23,865
1st Allocation	894,938	298,312
Allocation Step 2		
Inbound- All Others	96,561	32,187
Reallocate Admin Costs	8,397	2,799
2nd Allocation	104,958	34,986

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	999,896	333,298

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	1,543	0.4118	7,370		7,370		7,370
131 City Attorney	492	0.1313	2,350		2,350		2,350
141 Civil Service Board	274	0.0731	1,309		1,309		1,309
150 City Manager's Office	699	0.1865	3,339		3,339		3,339
150.2 Agenda Coordination	141	0.0376	673		673		673
160 Finance - Director's Office	420	0.1121	2,006		2,006		2,006
161 Finance - General Accounting	272	0.0726	1,299		1,299		1,299
162 Finance - Treasury Management	67,916	18.1246	324,408		324,408		324,408
163 Finance - Financial System Services	115	0.0307	549		549	80	629
171-4 Human Resources	698	0.1863	3,334		3,334	484	3,818
231 Management and Budget	311	0.0830	1,486		1,486	215	1,701
241 GSA - Administration	1,072	0.2861	5,121		5,121	743	5,864
243 GSA - Miami Riverside Center	485	0.1294	2,317		2,317	336	2,653
244 GSA - Graphics	257	0.0686	1,228		1,228	178	1,406
246 GSA - Light Fleet	3,412	0.9106	16,298		16,298	2,364	18,662
247 GSA - Heavy Fleet	2,493	0.6653	11,908		11,908	1,727	13,635
251 Information Technology	1,189	0.3173	5,679		5,679	824	6,503
261 Procurement	355	0.0947	1,696		1,696	246	1,942
271 Auditor General	11	0.0029	53		53	8	61
272 Independent Inspector General	16	0.0043	76		76	11	87
301-3 Risk Management	1,987	0.5303	9,491		9,491	1,377	10,868
431 Equal Opportunity & Diversity	206	0.0550	984		984	143	1,127
371 Grants Administration	744	0.1985	3,554		3,554	516	4,070
101 MAYOR	942	0.2514	4,500		4,500	653	5,153
111-5 COMMISSIONERS	4,342	1.1587	20,740		20,740	3,008	23,748
151 NET	24	0.0064	115		115	17	132
152 CODE COMPLIANCE	1,797	0.4796	8,584		8,584	1,245	9,829
181-9 FIRE-RESCUE	35,758	9.5426	170,802		170,802	24,776	195,578

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
190-1 POLICE	17,072	4.5560	81,546		81,546	11,829	93,375
201-9 PUBLIC WORKS	13,320	3.5547	63,624		63,624	9,229	72,853
211-3 SOLID WASTE	11,263	3.0057	53,799		53,799	7,804	61,603
221 DEPT OF REAL ESTATE & ASSET	79,247	21.1483	378,530		378,530	54,907	433,437
242 GSA PROPERTY MNGT	1,060	0.2829	5,063		5,063	734	5,797
245 GSA COMMUNICATIONS SERVICES	513	0.1369	2,450		2,450	355	2,805
281-4 BUILDING	16,954	4.5245	80,982		80,982	11,747	92,729
291-8 PARKS & RECREATION	68,208	18.2025	325,802		325,802	47,260	373,062
342 ZONING	7,096	1.8937	33,895		33,895	4,917	38,812
351-5 PLANNING	6,563	1.7515	31,349		31,349	4,547	35,896
381 COMMUNICATIONS	310	0.0827	1,481		1,481	215	1,696
402 TRANSPORTATION	832	0.2220	3,974		3,974	576	4,550
401 CIP	4,084	1.0899	19,508		19,508	2,830	22,338
441 OFFICE OF RESILIENCY AND	274	0.0731	1,309		1,309	190	1,499
450 HUMAN SERVICES	4,481	1.1958	21,404		21,404	3,105	24,509
460 MIAMI ARTS & ENTERTAINMENT	4	0.0011	19		19	3	22
910 CD-COMMUNITY & ECONOMIC	6,329	1.6890	30,231		30,231	4,385	34,616
920 CRA - COMMUNITY	2,903	0.7747	13,866		13,866	2,011	15,877
930 LIBERTY CITY	285	0.0761	1,361		1,361	197	1,558
940 VIRGINIA KEY	3,716	0.9917	17,750		17,750	2,575	20,325
950 CIVILIAN INVESTIGATIVE PANEL	10	0.0027	48		48	7	55
970 COMPONENT UNITS	353	0.0942	1,686		1,686	245	1,931
980 ND - NON DEPARTMENTAL	1,870	0.4990	8,932		8,932	1,296	10,228
SubTotal	374,718	100.0000	1,789,878		1,789,878	209,915	1,999,793
Total	374,718	100.0000	1,789,878		1,789,878	209,915	1,999,793

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

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

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	154	0.0289	604		604		604
131 City Attorney	58	0.0109	227		227		227
141 Civil Service Board	1	0.0002	4		4		4
150 City Manager's Office	3	0.0006	12		12		12
171-4 Human Resources	4	0.0008	16		16	2	18
241 GSA - Administration	22	0.0041	86		86	10	96
243 GSA - Miami Riverside Center	1	0.0002	4		4		4
244 GSA - Graphics	1	0.0002	4		4		4
246 GSA - Light Fleet	5	0.0009	20		20	2	22
247 GSA - Heavy Fleet	7	0.0013	27		27	3	30
251 Information Technology	37	0.0069	145		145	17	162
261 Procurement	8	0.0015	31		31	4	35
301-3 Risk Management	346	0.0649	1,356		1,356	159	1,515
371 Grants Administration	1	0.0002	4		4		4
101 MAYOR	1	0.0002	4		4		4
111-5 COMMISSIONERS	108	0.0203	423		423	50	473
152 CODE COMPLIANCE	797	0.1496	3,124		3,124	366	3,490
181-9 FIRE-RESCUE	49,667	9.3217	194,655		194,655	22,838	217,493
190-1 POLICE	23,938	4.4928	93,818		93,818	11,007	104,825
201-9 PUBLIC WORKS	29,485	5.5339	115,558		115,558	13,558	129,116
211-3 SOLID WASTE	32,801	6.1562	128,554		128,554	15,083	143,637
221 DEPT OF REAL ESTATE & ASSET	8,110	1.5221	31,785		31,785	3,729	35,514
242 GSA PROPERTY MNGT	2	0.0004	8		8	1	9
281-4 BUILDING	160,672	30.1556	629,706		629,706	73,881	703,587
291-8 PARKS & RECREATION	187,832	35.2530	736,149		736,149	86,374	822,523
342 ZONING	18,184	3.4128	71,267		71,267	8,361	79,628
351-5 PLANNING	14,202	2.6655	55,661		55,661	6,530	62,191
381 COMMUNICATIONS	1	0.0002	4		4		4

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
402 TRANSPORTATION	46	0.0086	180		180	21	201
401 CIP	2,082	0.3908	8,160		8,160	957	9,117
441 OFFICE OF RESILIENCY AND	2	0.0004	8		8	1	9
450 HUMAN SERVICES	2,996	0.5623	11,742		11,742	1,378	13,120
910 CD-COMMUNITY & ECONOMIC	340	0.0638	1,333		1,333	156	1,489
920 CRA - COMMUNITY	67	0.0126	263		263	31	294
930 LIBERTY CITY	1	0.0002	4		4		4
940 VIRGINIA KEY	492	0.0923	1,928		1,928	226	2,154
970 COMPONENT UNITS	1	0.0002	4		4		4
980 ND - NON DEPARTMENTAL	335	0.0629	1,313		1,313	154	1,467
SubTotal	532,810	100.0000	2,088,191		2,088,191	244,899	2,333,090
Total	532,810	100.0000	2,088,191		2,088,191	244,899	2,333,090

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Accounts Receivable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1	0.0010	18		18		18
131 City Attorney	38	0.0376	674		674		674
141 Civil Service Board	1	0.0010	18		18		18
150 City Manager's Office	1	0.0010	18		18		18
244 GSA - Graphics	1	0.0010	18		18	2	20
251 Information Technology	3	0.0030	53		53	6	59
261 Procurement	2	0.0020	35		35	4	39
301-3 Risk Management	289	0.2863	5,124		5,124	601	5,725
371 Grants Administration	1	0.0010	18		18	2	20
111-5 COMMISSIONERS	2	0.0020	35		35	4	39
152 CODE COMPLIANCE	655	0.6488	11,613		11,613	1,363	12,976
181-9 FIRE-RESCUE	29,195	28.9205	517,642		517,642	60,734	578,376
190-1 POLICE	21,225	21.0255	376,330		376,330	44,154	420,484
201-9 PUBLIC WORKS	8,095	8.0189	143,529		143,529	16,840	160,369
211-3 SOLID WASTE	22,100	21.8922	391,844		391,844	45,974	437,818
221 DEPT OF REAL ESTATE & ASSET	3,515	3.4820	62,323		62,323	7,312	69,635
281-4 BUILDING	8,169	8.0922	144,841		144,841	16,994	161,835
291-8 PARKS & RECREATION	1,750	1.7335	31,028		31,028	3,640	34,668
342 ZONING	5,200	5.1511	92,199		92,199	10,817	103,016
351-5 PLANNING	71	0.0703	1,259		1,259	148	1,407
381 COMMUNICATIONS	1	0.0010	18		18	2	20
402 TRANSPORTATION	32	0.0317	567		567	67	634
401 CIP	6	0.0059	106		106	12	118
441 OFFICE OF RESILIENCY AND	2	0.0020	35		35	4	39
450 HUMAN SERVICES	1	0.0010	18		18	2	20
910 CD-COMMUNITY & ECONOMIC	246	0.2437	4,362		4,362	512	4,874
920 CRA - COMMUNITY	16	0.0159	284		284	33	317
930 LIBERTY CITY	1	0.0010	18		18	2	20

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
940 VIRGINIA KEY	3	0.0030	53		53	6	59
980 ND - NON DEPARTMENTAL	327	0.3239	5,798		5,798	680	6,478
SubTotal	100,949	100.0000	1,789,878		1,789,878	209,915	1,999,793
Total	100,949	100.0000	1,789,878		1,789,878	209,915	1,999,793

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	894,938		894,938	104,958	999,896
SubTotal	100	100.0000	894,938		894,938	104,958	999,896
Total	100	100.0000	894,938		894,938	104,958	999,896

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	298,312		298,312	34,986	333,298
SubTotal	100	100.0000	298,312		298,312	34,986	333,298
Total	100	100.0000	298,312		298,312	34,986	333,298

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	7,992	7,370	604	18	0	0
131 City Attorney	3,251	2,350	227	674	0	0
141 Civil Service Board	1,331	1,309	4	18	0	0
150 City Manager's Office	3,369	3,339	12	18	0	0
150.2 Agenda Coordination	673	673	0	0	0	0
160 Finance - Director's Office	2,006	2,006	0	0	0	0
161 Finance - General	1,299	1,299	0	0	0	0
162 Finance - Treasury	324,408	324,408	0	0	0	0
163 Finance - Financial	629	629	0	0	0	0
171-4 Human Resources	3,836	3,818	18	0	0	0
231 Management and Budget	1,701	1,701	0	0	0	0
241 GSA - Administration	5,960	5,864	96	0	0	0
243 GSA - Miami Riverside	2,657	2,653	4	0	0	0
244 GSA - Graphics	1,430	1,406	4	20	0	0
246 GSA - Light Fleet	18,684	18,662	22	0	0	0
247 GSA - Heavy Fleet	13,665	13,635	30	0	0	0
251 Information Technology	6,724	6,503	162	59	0	0
261 Procurement	2,016	1,942	35	39	0	0
271 Auditor General	61	61	0	0	0	0
272 Independent Inspector	87	87	0	0	0	0
301-3 Risk Management	18,108	10,868	1,515	5,725	0	0
431 Equal Opportunity &	1,127	1,127	0	0	0	0
371 Grants Administration	4,094	4,070	4	20	0	0
101 MAYOR	5,157	5,153	4	0	0	0
111-5 COMMISSIONERS	24,260	23,748	473	39	0	0
151 NET	132	132	0	0	0	0
152 CODE COMPLIANCE	26,295	9,829	3,490	12,976	0	0
181-9 FIRE-RESCUE	991,447	195,578	217,493	578,376	0	0
190-1 POLICE	618,684	93,375	104,825	420,484	0	0
201-9 PUBLIC WORKS	362,338	72,853	129,116	160,369	0	0
211-3 SOLID WASTE	643,058	61,603	143,637	437,818	0	0
221 DEPT OF REAL ESTATE	538,586	433,437	35,514	69,635	0	0
242 GSA PROPERTY MNGT	5,806	5,797	9	0	0	0
245 GSA	2,805	2,805	0	0	0	0
281-4 BUILDING	958,151	92,729	703,587	161,835	0	0
291-8 PARKS &	1,230,253	373,062	822,523	34,668	0	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
342 ZONING	221,456	38,812	79,628	103,016	0	0
351-5 PLANNING	99,494	35,896	62,191	1,407	0	0
381 COMMUNICATIONS	1,720	1,696	4	20	0	0
402 TRANSPORTATION	5,385	4,550	201	634	0	0
401 CIP	31,573	22,338	9,117	118	0	0
441 OFFICE OF RESILIENCY	1,547	1,499	9	39	0	0
450 HUMAN SERVICES	37,649	24,509	13,120	20	0	0
460 MIAMI ARTS &	22	22	0	0	0	0
910 CD-COMMUNITY &	40,979	34,616	1,489	4,874	0	0
920 CRA - COMMUNITY	16,488	15,877	294	317	0	0
930 LIBERTY CITY	1,582	1,558	4	20	0	0
940 VIRGINIA KEY	22,538	20,325	2,154	59	0	0
950 CIVILIAN	55	55	0	0	0	0
970 COMPONENT UNITS	1,935	1,931	4	0	0	0
980 ND - NON	18,173	10,228	1,467	6,478	0	0
999 OTHER	1,333,194	0	0	0	999,896	333,298
Direct Billed	0	0	0	0	0	0
Total	7,665,870	1,999,793	2,333,090	1,999,793	999,896	333,298

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 163 Finance - Financial System Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	429,455			429,455
141 Civil Service Board	261	23	284	
150 City Manager's Office	1,894	145	2,039	
160 Finance - Director's Office	113,069	19,559	132,628	
161 Finance - General Accounting	859	115	974	
162 Finance - Treasury Management	549	80	629	
163 Finance - Financial System Services		603	603	
171-4 Human Resources		2,730	2,730	
271 Auditor General		13	13	
301-3 Risk Management		1,463	1,463	
431 Equal Opportunity & Diversity		353	353	
Total Allocated Additions:	116,632	25,084	141,716	141,716
Total To Be Allocated:	546,087	25,084		571,171

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	267,085	0	66,771	98,821	101,493
Fringe Benefits	21,370	0	5,343	7,907	8,120
Other Expense & Cost					
Retirement Contribution	86,000	0	21,500	31,820	32,680
Life and Health Insurance	48,000	0	12,000	17,760	18,240
Workers' Compensation	7,000	0	1,750	2,590	2,660
Profesional Service	0	0	0	0	0
Travel and Per Diem	0	0	0	0	0
Other Current Charges	0	0	0	0	0
Postage	0	0	0	0	0
Departmental Totals					
Total Expenditures	429,455	0	107,364	158,898	163,193
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	429,455	0	107,364	158,898	163,193
Allocation Step 1					
Inbound- All Others	116,632	0	29,158	43,154	44,320
1st Allocation	546,087	0	136,522	202,052	207,513
Allocation Step 2					
Inbound- All Others	25,084	0	6,271	9,281	9,532
2nd Allocation	25,084	0	6,271	9,281	9,532
Total For 00100 163 Finance - Financial System					
Total Allocated	571,171	0	142,793	211,333	217,045

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	1,543	0.4118	562		562		562
131 City Attorney	492	0.1313	179		179		179
141 Civil Service Board	274	0.0731	100		100		100
150 City Manager's Office	699	0.1865	255		255		255
150.2 Agenda Coordination	141	0.0376	51		51		51
160 Finance - Director's Office	420	0.1121	153		153		153
161 Finance - General Accounting	272	0.0726	99		99		99
162 Finance - Treasury Management	67,916	18.1246	24,744		24,744		24,744
163 Finance - Financial System Services	115	0.0307	42		42		42
171-4 Human Resources	698	0.1863	254		254	14	268
231 Management and Budget	311	0.0830	113		113	6	119
241 GSA - Administration	1,072	0.2861	391		391	22	413
243 GSA - Miami Riverside Center	485	0.1294	177		177	10	187
244 GSA - Graphics	257	0.0686	94		94	5	99
246 GSA - Light Fleet	3,412	0.9106	1,243		1,243	71	1,314
247 GSA - Heavy Fleet	2,493	0.6653	908		908	52	960
251 Information Technology	1,189	0.3173	433		433	25	458
261 Procurement	355	0.0947	129		129	7	136
271 Auditor General	11	0.0029	4		4		4
272 Independent Inspector General	16	0.0043	6		6		6
301-3 Risk Management	1,987	0.5303	724		724	41	765
431 Equal Opportunity & Diversity	206	0.0550	75		75	4	79
371 Grants Administration	744	0.1985	271		271	15	286
101 MAYOR	942	0.2514	343		343	20	363
111-5 COMMISSIONERS	4,342	1.1587	1,582		1,582	90	1,672
151 NET	24	0.0064	9		9		9
152 CODE COMPLIANCE	1,797	0.4796	655		655	37	692
181-9 FIRE-RESCUE	35,758	9.5426	13,028		13,028	740	13,768

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
190-1 POLICE	17,072	4.5560	6,220		6,220	354	6,574
201-9 PUBLIC WORKS	13,320	3.5547	4,853		4,853	276	5,129
211-3 SOLID WASTE	11,263	3.0057	4,103		4,103	233	4,336
221 DEPT OF REAL ESTATE & ASSET	79,247	21.1483	28,872		28,872	1,643	30,515
242 GSA PROPERTY MNGT	1,060	0.2829	386		386	22	408
245 GSA COMMUNICATIONS SERVICES	513	0.1369	187		187	11	198
281-4 BUILDING	16,954	4.5245	6,177		6,177	351	6,528
291-8 PARKS & RECREATION	68,208	18.2025	24,850		24,850	1,412	26,262
342 ZONING	7,096	1.8937	2,585		2,585	147	2,732
351-5 PLANNING	6,563	1.7515	2,391		2,391	136	2,527
381 COMMUNICATIONS	310	0.0827	113		113	6	119
402 TRANSPORTATION	832	0.2220	303		303	17	320
401 CIP	4,084	1.0899	1,488		1,488	85	1,573
441 OFFICE OF RESILIENCY AND	274	0.0731	100		100	6	106
450 HUMAN SERVICES	4,481	1.1958	1,633		1,633	93	1,726
460 MIAMI ARTS & ENTERTAINMENT	4	0.0011	1		1		1
910 CD-COMMUNITY & ECONOMIC	6,329	1.6890	2,306		2,306	131	2,437
920 CRA - COMMUNITY	2,903	0.7747	1,058		1,058	60	1,118
930 LIBERTY CITY	285	0.0761	104		104	6	110
940 VIRGINIA KEY	3,716	0.9917	1,354		1,354	77	1,431
950 CIVILIAN INVESTIGATIVE PANEL	10	0.0027	4		4		4
970 COMPONENT UNITS	353	0.0942	129		129	7	136
980 ND - NON DEPARTMENTAL	1,870	0.4990	681		681	39	720
SubTotal	374,718	100.0000	136,522		136,522	6,271	142,793
Total	374,718	100.0000	136,522		136,522	6,271	142,793

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	1.0689	2,160		2,160		2,160
131 City Attorney	10	1.1876	2,400		2,400		2,400
141 Civil Service Board	3	0.3563	720		720		720
150 City Manager's Office	10	1.1876	2,400		2,400		2,400
150.2 Agenda Coordination	2	0.2375	480		480		480
160 Finance - Director's Office	9	1.0689	2,160		2,160		2,160
161 Finance - General Accounting	27	3.2067	6,479		6,479		6,479
162 Finance - Treasury Management	27	3.2067	6,479		6,479		6,479
163 Finance - Financial System Services	2	0.2375	480		480		480
171-4 Human Resources	40	4.7506	9,599		9,599	500	10,099
231 Management and Budget	20	2.3753	4,799		4,799	250	5,049
241 GSA - Administration	8	0.9501	1,920		1,920	100	2,020
243 GSA - Miami Riverside Center	2	0.2375	480		480	25	505
244 GSA - Graphics	2	0.2375	480		480	25	505
246 GSA - Light Fleet	6	0.7126	1,440		1,440	75	1,515
247 GSA - Heavy Fleet	3	0.3563	720		720	37	757
251 Information Technology	31	3.6817	7,439		7,439	387	7,826
261 Procurement	18	2.1378	4,319		4,319	225	4,544
301-3 Risk Management	13	1.5439	3,120		3,120	162	3,282
431 Equal Opportunity & Diversity	2	0.2375	480		480	25	505
371 Grants Administration	6	0.7126	1,440		1,440	75	1,515
101 MAYOR	7	0.8314	1,680		1,680	87	1,767
111-5 COMMISSIONERS	10	1.1876	2,400		2,400	125	2,525
152 CODE COMPLIANCE	22	2.6128	5,279		5,279	275	5,554
181-9 FIRE-RESCUE	102	12.1142	24,474		24,474	1,275	25,749
190-1 POLICE	93	11.0451	22,317		22,317	1,162	23,479
201-9 PUBLIC WORKS	42	4.9881	10,079		10,079	525	10,604
211-3 SOLID WASTE	26	3.0879	6,239		6,239	325	6,564

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	27	3.2067	6,479		6,479	337	6,816
242 GSA PROPERTY MNGT	8	0.9501	1,920		1,920	100	2,020
245 GSA COMMUNICATIONS SERVICES	2	0.2375	480		480	25	505
281-4 BUILDING	46	5.4632	11,038		11,038	575	11,613
291-8 PARKS & RECREATION	90	10.6888	21,597		21,597	1,124	22,721
342 ZONING	9	1.0689	2,160		2,160	112	2,272
351-5 PLANNING	22	2.6128	5,279		5,279	275	5,554
381 COMMUNICATIONS	2	0.2375	480		480	25	505
402 TRANSPORTATION	3	0.3563	720		720	37	757
401 CIP	23	2.7316	5,519		5,519	287	5,806
441 OFFICE OF RESILIENCY AND	5	0.5938	1,200		1,200	62	1,262
450 HUMAN SERVICES	18	2.1378	4,319		4,319	225	4,544
910 CD-COMMUNITY & ECONOMIC	31	3.6817	7,439		7,439	387	7,826
980 ND - NON DEPARTMENTAL	4	0.4751	960		960	50	1,010
SubTotal	842	100.0000	202,052		202,052	9,281	211,333
Total	842	100.0000	202,052		202,052	9,281	211,333

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.2139	444		444		444
131 City Attorney	63	1.2252	2,542		2,542		2,542
141 Civil Service Board	5	0.0972	202		202		202
150 City Manager's Office	13	0.2528	525		525		525
150.2 Agenda Coordination	3	0.0583	121		121		121
160 Finance - Director's Office	9	0.1750	363		363		363
161 Finance - General Accounting	27	0.5251	1,090		1,090		1,090
162 Finance - Treasury Management	30	0.5834	1,211		1,211		1,211
163 Finance - Financial System Services	2	0.0389	81		81		81
171-4 Human Resources	41	0.7974	1,655		1,655	78	1,733
231 Management and Budget	20	0.3890	807		807	38	845
241 GSA - Administration	8	0.1556	323		323	15	338
243 GSA - Miami Riverside Center	5	0.0972	202		202	10	212
244 GSA - Graphics	6	0.1167	242		242	11	253
246 GSA - Light Fleet	37	0.7196	1,493		1,493	71	1,564
247 GSA - Heavy Fleet	30	0.5834	1,211		1,211	57	1,268
251 Information Technology	75	1.4586	3,027		3,027	144	3,171
261 Procurement	18	0.3501	726		726	34	760
301-3 Risk Management	21	0.4084	847		847	40	887
431 Equal Opportunity & Diversity	3	0.0583	121		121	6	127
371 Grants Administration	12	0.2334	484		484	23	507
101 MAYOR	21	0.4084	847		847	40	887
111-5 COMMISSIONERS	80	1.5558	3,229		3,229	153	3,382
152 CODE COMPLIANCE	78	1.5169	3,148		3,148	149	3,297
181-9 FIRE-RESCUE	922	17.9308	37,209		37,209	1,765	38,974
190-1 POLICE	1,709	33.2363	68,967		68,967	3,274	72,241
201-9 PUBLIC WORKS	156	3.0338	6,296		6,296	299	6,595
211-3 SOLID WASTE	213	4.1424	8,596		8,596	408	9,004

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	56	1.0891	2,260		2,260	107	2,367
242 GSA PROPERTY MNGT	40	0.7779	1,614		1,614	77	1,691
245 GSA COMMUNICATIONS SERVICES	8	0.1556	323		323	15	338
281-4 BUILDING	189	3.6756	7,627		7,627	362	7,989
291-8 PARKS & RECREATION	976	18.9809	39,388		39,388	1,868	41,256
342 ZONING	31	0.6029	1,251		1,251	59	1,310
351-5 PLANNING	53	1.0307	2,139		2,139	101	2,240
381 COMMUNICATIONS	9	0.1750	363		363	17	380
402 TRANSPORTATION	5	0.0972	202		202	10	212
401 CIP	24	0.4667	969		969	46	1,015
441 OFFICE OF RESILIENCY AND	5	0.0972	202		202	10	212
450 HUMAN SERVICES	74	1.4391	2,986		2,986	142	3,128
910 CD-COMMUNITY & ECONOMIC	41	0.7974	1,655		1,655	78	1,733
980 ND - NON DEPARTMENTAL	13	0.2528	525		525	25	550
SubTotal	5,142	100.0000	207,513		207,513	9,532	217,045
Total	5,142	100.0000	207,513		207,513	9,532	217,045

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

Receiving Department	Total	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
121 City Clerk	3,166	562	2,160	444
131 City Attorney	5,121	179	2,400	2,542
141 Civil Service Board	1,022	100	720	202
150 City Manager's Office	3,180	255	2,400	525
150.2 Agenda Coordination	652	51	480	121
160 Finance - Director's Office	2,676	153	2,160	363
161 Finance - General	7,668	99	6,479	1,090
162 Finance - Treasury	32,434	24,744	6,479	1,211
163 Finance - Financial	603	42	480	81
171-4 Human Resources	12,100	268	10,099	1,733
231 Management and Budget	6,013	119	5,049	845
241 GSA - Administration	2,771	413	2,020	338
243 GSA - Miami Riverside	904	187	505	212
244 GSA - Graphics	857	99	505	253
246 GSA - Light Fleet	4,393	1,314	1,515	1,564
247 GSA - Heavy Fleet	2,985	960	757	1,268
251 Information Technology	11,455	458	7,826	3,171
261 Procurement	5,440	136	4,544	760
271 Auditor General	4	4	0	0
272 Independent Inspector	6	6	0	0
301-3 Risk Management	4,934	765	3,282	887
431 Equal Opportunity &	711	79	505	127
371 Grants Administration	2,308	286	1,515	507
101 MAYOR	3,017	363	1,767	887
111-5 COMMISSIONERS	7,579	1,672	2,525	3,382
151 NET	9	9	0	0
152 CODE COMPLIANCE	9,543	692	5,554	3,297
181-9 FIRE-RESCUE	78,491	13,768	25,749	38,974
190-1 POLICE	102,294	6,574	23,479	72,241
201-9 PUBLIC WORKS	22,328	5,129	10,604	6,595
211-3 SOLID WASTE	19,904	4,336	6,564	9,004
221 DEPT OF REAL ESTATE	39,698	30,515	6,816	2,367
242 GSA PROPERTY MNGT	4,119	408	2,020	1,691
245 GSA	1,041	198	505	338
281-4 BUILDING	26,130	6,528	11,613	7,989
291-8 PARKS &	90,239	26,262	22,721	41,256

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

Receiving Department	Total	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
342 ZONING	6,314	2,732	2,272	1,310
351-5 PLANNING	10,321	2,527	5,554	2,240
381 COMMUNICATIONS	1,004	119	505	380
402 TRANSPORTATION	1,289	320	757	212
401 CIP	8,394	1,573	5,806	1,015
441 OFFICE OF RESILIENCY	1,580	106	1,262	212
450 HUMAN SERVICES	9,398	1,726	4,544	3,128
460 MIAMI ARTS &	1	1	0	0
910 CD-COMMUNITY &	11,996	2,437	7,826	1,733
920 CRA - COMMUNITY	1,118	1,118	0	0
930 LIBERTY CITY	110	110	0	0
940 VIRGINIA KEY	1,431	1,431	0	0
950 CIVILIAN	4	4	0	0
970 COMPONENT UNITS	136	136	0	0
980 ND - NON	2,280	720	1,010	550
Direct Billed	0	0	0	0
Total	571,171	142,793	211,333	217,045

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 171-4 Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,749,268			6,749,268
Building Depreciation	23,647		23,647	
Equipment Depreciation	14,538		14,538	
131 City Attorney	139,196	52,188	191,384	
141 Civil Service Board	5,345	479	5,824	
150 City Manager's Office	38,828	2,974	41,802	
150.2 Agenda Coordination	6,571	970	7,541	
160 Finance - Director's Office	9,512	1,679	11,191	
161 Finance - General Accounting	17,889	2,437	20,326	
162 Finance - Treasury Management	3,350	486	3,836	
163 Finance - Financial System Services	11,508	592	12,100	
171-4 Human Resources		55,971	55,971	
243 GSA - Miami Riverside Center		143,046	143,046	
244 GSA - Graphics		3,539	3,539	
251 Information Technology		194,350	194,350	
261 Procurement		26,373	26,373	
271 Auditor General		192	192	
272 Independent Inspector General		1	1	
301-3 Risk Management		30,614	30,614	
431 Equal Opportunity & Diversity		7,244	7,244	
Total Allocated Additions:	270,384	523,135	793,519	793,519
Total To Be Allocated:	7,019,652	523,135		7,542,787

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 171-4 Human Resources

	Total	General & Admin	Employee Relations	Labor Relations
Wages & Benefits				
Salaries	3,989,807	0	3,590,826	398,981
Fringe Benefits	398,155	0	358,339	39,816
Other Expense & Cost				
Retirement Contribution	1,182,000	0	1,063,800	118,200
Life and Health Insurance	803,000	0	722,700	80,300
Workers' Compensation	117,000	0	105,300	11,700
Professional Service	91,541	0	82,387	9,154
Travel and Per Diem	2,351	0	2,116	235
Postage	759	0	683	76
Rentals and Leases	6,371	0	5,734	637
Other Current Charge	2,107	0	1,896	211
Repair and Maintenance	134,130	0	120,717	13,413
Office Supplies & Minor Equipment	19,659	0	17,693	1,966
Publications, Subscriptions, & Membershi	2,206	0	1,985	221
Major Machinery and Equipment	0	0	0	0
Depreciation	0	0	0	0
Printing and Graphics	48	0	43	5
Advertising and Relations	134	0	121	13
Departmental Totals				
Total Expenditures	6,749,268	0	6,074,340	674,928
Deductions				
Total Deductions	0	0	0	0
Functional Cost	6,749,268	0	6,074,340	674,928
Allocation Step 1				
Inbound- All Others	270,384	0	243,346	27,038
1st Allocation	7,019,652	0	6,317,686	701,966
Allocation Step 2				
Inbound- All Others	523,135	0	470,821	52,314
2nd Allocation	523,135	0	470,821	52,314

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	7,542,787	0	6,788,507	754,280

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.2139	13,515		13,515		13,515
131 City Attorney	63	1.2252	77,405		77,405		77,405
141 Civil Service Board	5	0.0972	6,143		6,143		6,143
150 City Manager's Office	13	0.2528	15,972		15,972		15,972
150.2 Agenda Coordination	3	0.0583	3,686		3,686		3,686
160 Finance - Director's Office	9	0.1750	11,058		11,058		11,058
161 Finance - General Accounting	27	0.5251	33,173		33,173		33,173
162 Finance - Treasury Management	30	0.5834	36,859		36,859		36,859
163 Finance - Financial System Services	2	0.0389	2,457		2,457		2,457
171-4 Human Resources	41	0.7974	50,374		50,374		50,374
231 Management and Budget	20	0.3890	24,573		24,573	1,907	26,480
241 GSA - Administration	8	0.1556	9,829		9,829	763	10,592
243 GSA - Miami Riverside Center	5	0.0972	6,143		6,143	477	6,620
244 GSA - Graphics	6	0.1167	7,372		7,372	572	7,944
246 GSA - Light Fleet	37	0.7196	45,460		45,460	3,528	48,988
247 GSA - Heavy Fleet	30	0.5834	36,859		36,859	2,860	39,719
251 Information Technology	75	1.4586	92,148		92,148	7,151	99,299
261 Procurement	18	0.3501	22,116		22,116	1,716	23,832
301-3 Risk Management	21	0.4084	25,801		25,801	2,002	27,803
431 Equal Opportunity & Diversity	3	0.0583	3,686		3,686	286	3,972
371 Grants Administration	12	0.2334	14,744		14,744	1,144	15,888
101 MAYOR	21	0.4084	25,801		25,801	2,002	27,803
111-5 COMMISSIONERS	80	1.5558	98,292		98,292	7,628	105,920
152 CODE COMPLIANCE	78	1.5169	95,834		95,834	7,437	103,271
181-9 FIRE-RESCUE	922	17.9308	1,132,809		1,132,809	87,909	1,220,718
190-1 POLICE	1,709	33.2363	2,099,756		2,099,756	162,948	2,262,704
201-9 PUBLIC WORKS	156	3.0338	191,668		191,668	14,874	206,542
211-3 SOLID WASTE	213	4.1424	261,701		261,701	20,309	282,010

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	56	1.0891	68,804		68,804	5,339	74,143
242 GSA PROPERTY MNGT	40	0.7779	49,146		49,146	3,814	52,960
245 GSA COMMUNICATIONS SERVICES	8	0.1556	9,829		9,829	763	10,592
281-4 BUILDING	189	3.6756	232,214		232,214	18,020	250,234
291-8 PARKS & RECREATION	976	18.9809	1,199,156		1,199,156	93,058	1,292,214
342 ZONING	31	0.6029	38,088		38,088	2,956	41,044
351-5 PLANNING	53	1.0307	65,118		65,118	5,053	70,171
381 COMMUNICATIONS	9	0.1750	11,058		11,058	858	11,916
402 TRANSPORTATION	5	0.0972	6,143		6,143	477	6,620
401 CIP	24	0.4667	29,487		29,487	2,288	31,775
441 OFFICE OF RESILIENCY AND	5	0.0972	6,143		6,143	477	6,620
450 HUMAN SERVICES	74	1.4391	90,920		90,920	7,056	97,976
910 CD-COMMUNITY & ECONOMIC	41	0.7974	50,374		50,374	3,909	54,283
980 ND - NON DEPARTMENTAL	13	0.2528	15,972		15,972	1,240	17,212
SubTotal	5,142	100.0000	6,317,686		6,317,686	470,821	6,788,507
Total	5,142	100.0000	6,317,686		6,317,686	470,821	6,788,507

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.2139	1,502		1,502		1,502
131 City Attorney	63	1.2252	8,601		8,601		8,601
141 Civil Service Board	5	0.0972	683		683		683
150 City Manager's Office	13	0.2528	1,775		1,775		1,775
150.2 Agenda Coordination	3	0.0583	410		410		410
160 Finance - Director's Office	9	0.1750	1,229		1,229		1,229
161 Finance - General Accounting	27	0.5251	3,686		3,686		3,686
162 Finance - Treasury Management	30	0.5834	4,095		4,095		4,095
163 Finance - Financial System Services	2	0.0389	273		273		273
171-4 Human Resources	41	0.7974	5,597		5,597		5,597
231 Management and Budget	20	0.3890	2,730		2,730	212	2,942
241 GSA - Administration	8	0.1556	1,092		1,092	85	1,177
243 GSA - Miami Riverside Center	5	0.0972	683		683	53	736
244 GSA - Graphics	6	0.1167	819		819	64	883
246 GSA - Light Fleet	37	0.7196	5,051		5,051	392	5,443
247 GSA - Heavy Fleet	30	0.5834	4,095		4,095	318	4,413
251 Information Technology	75	1.4586	10,239		10,239	795	11,034
261 Procurement	18	0.3501	2,457		2,457	191	2,648
301-3 Risk Management	21	0.4084	2,867		2,867	222	3,089
431 Equal Opportunity & Diversity	3	0.0583	410		410	32	442
371 Grants Administration	12	0.2334	1,638		1,638	127	1,765
101 MAYOR	21	0.4084	2,867		2,867	222	3,089
111-5 COMMISSIONERS	80	1.5558	10,921		10,921	848	11,769
152 CODE COMPLIANCE	78	1.5169	10,648		10,648	826	11,474
181-9 FIRE-RESCUE	922	17.9308	125,868		125,868	9,768	135,636
190-1 POLICE	1,709	33.2363	233,303		233,303	18,105	251,408
201-9 PUBLIC WORKS	156	3.0338	21,297		21,297	1,653	22,950
211-3 SOLID WASTE	213	4.1424	29,078		29,078	2,257	31,335

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	56	1.0891	7,645		7,645	593	8,238
242 GSA PROPERTY MNGT	40	0.7779	5,461		5,461	424	5,885
245 GSA COMMUNICATIONS SERVICES	8	0.1556	1,092		1,092	85	1,177
281-4 BUILDING	189	3.6756	25,802		25,802	2,002	27,804
291-8 PARKS & RECREATION	976	18.9809	133,240		133,240	10,340	143,580
342 ZONING	31	0.6029	4,232		4,232	328	4,560
351-5 PLANNING	53	1.0307	7,235		7,235	561	7,796
381 COMMUNICATIONS	9	0.1750	1,229		1,229	95	1,324
402 TRANSPORTATION	5	0.0972	683		683	53	736
401 CIP	24	0.4667	3,276		3,276	254	3,530
441 OFFICE OF RESILIENCY AND	5	0.0972	683		683	53	736
450 HUMAN SERVICES	74	1.4391	10,102		10,102	784	10,886
910 CD-COMMUNITY & ECONOMIC	41	0.7974	5,597		5,597	434	6,031
980 ND - NON DEPARTMENTAL	13	0.2528	1,775		1,775	138	1,913
SubTotal	5,142	100.0000	701,966		701,966	52,314	754,280
Total	5,142	100.0000	701,966		701,966	52,314	754,280

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 171-4 Human Resources

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	15,017	13,515	1,502
131 City Attorney	86,006	77,405	8,601
141 Civil Service Board	6,826	6,143	683
150 City Manager's Office	17,747	15,972	1,775
150.2 Agenda Coordination	4,096	3,686	410
160 Finance - Director's Office	12,287	11,058	1,229
161 Finance - General	36,859	33,173	3,686
162 Finance - Treasury	40,954	36,859	4,095
163 Finance - Financial	2,730	2,457	273
171-4 Human Resources	55,971	50,374	5,597
231 Management and Budget	29,422	26,480	2,942
241 GSA - Administration	11,769	10,592	1,177
243 GSA - Miami Riverside	7,356	6,620	736
244 GSA - Graphics	8,827	7,944	883
246 GSA - Light Fleet	54,431	48,988	5,443
247 GSA - Heavy Fleet	44,132	39,719	4,413
251 Information Technology	110,333	99,299	11,034
261 Procurement	26,480	23,832	2,648
301-3 Risk Management	30,892	27,803	3,089
431 Equal Opportunity &	4,414	3,972	442
371 Grants Administration	17,653	15,888	1,765
101 MAYOR	30,892	27,803	3,089
111-5 COMMISSIONERS	117,689	105,920	11,769
152 CODE COMPLIANCE	114,745	103,271	11,474
181-9 FIRE-RESCUE	1,356,354	1,220,718	135,636
190-1 POLICE	2,514,112	2,262,704	251,408
201-9 PUBLIC WORKS	229,492	206,542	22,950
211-3 SOLID WASTE	313,345	282,010	31,335
221 DEPT OF REAL ESTATE	82,381	74,143	8,238
242 GSA PROPERTY MNGT	58,845	52,960	5,885
245 GSA	11,769	10,592	1,177
281-4 BUILDING	278,038	250,234	27,804
291-8 PARKS &	1,435,794	1,292,214	143,580
342 ZONING	45,604	41,044	4,560
351-5 PLANNING	77,967	70,171	7,796
381 COMMUNICATIONS	13,240	11,916	1,324

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 171-4 Human Resources

Receiving Department	Total	Employee Relations	Labor Relations
402 TRANSPORTATION	7,356	6,620	736
401 CIP	35,305	31,775	3,530
441 OFFICE OF RESILIENCY	7,356	6,620	736
450 HUMAN SERVICES	108,862	97,976	10,886
910 CD-COMMUNITY &	60,314	54,283	6,031
980 ND - NON	19,125	17,212	1,913
Direct Billed	0	0	0
Total	7,542,787	6,788,507	754,280

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 231 Management and Budget

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,752,526			4,752,526
Building Depreciation	6,630		6,630	
131 City Attorney	15,669	5,875	21,544	
141 Civil Service Board	2,608	233	2,841	
150 City Manager's Office	18,940	1,451	20,391	
150.2 Agenda Coordination	22,176	3,275	25,451	
160 Finance - Director's Office	4,640	819	5,459	
161 Finance - General Accounting	7,937	1,120	9,057	
162 Finance - Treasury Management	1,486	215	1,701	
163 Finance - Financial System Services	5,719	294	6,013	
171-4 Human Resources	27,303	2,119	29,422	
243 GSA - Miami Riverside Center		40,105	40,105	
244 GSA - Graphics		5,038	5,038	
251 Information Technology		105,962	105,962	
261 Procurement		19,452	19,452	
271 Auditor General		121	121	
272 Independent Inspector General		1	1	
301-3 Risk Management		14,714	14,714	
431 Equal Opportunity & Diversity		3,534	3,534	
Total Allocated Additions:	113,108	204,328	317,436	317,436
Total To Be Allocated:	4,865,634	204,328		5,069,962

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget

	Total	General & Admin	Budget Requests
Wages & Benefits			
Salaries	2,514,262	2,514,262	0
Fringe Benefits	255,372	255,372	0
Other Expense & Cost			
Retirement Contribution	734,000	734,000	0
Life and Health Insurance	432,000	432,000	0
Workers' Compensation	40,000	40,000	0
Professional Service	631,297	631,297	0
Travel and Per Diem	3,050	3,050	0
Communications and Relations	0	0	0
Postage	184	184	0
Rentals and Leases	1,565	1,565	0
Repair and Maintenance	85,000	85,000	0
Advertising and Relations	0	0	0
Other Current Charge	7,342	7,342	0
Office Supplies & Minor Equipment	7,779	7,779	0
Publications, Subscriptions, & Membershi	4,991	4,991	0
Transfer and Others	35,684	35,684	0
Major Machinery and Equipment	0	0	0
Capital Outlay	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	4,752,526	4,752,526	0
Deductions			
Total Deductions	0	0	0
Functional Cost	4,752,526	4,752,526	0
Allocation Step 1			
Inbound- All Others	113,108	113,108	0
Reallocate Admin Costs		(4,865,634)	0
1st Allocation	4,865,634	0	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget

	Total	General & Admin	Budget Requests
Allocation Step 2			
Inbound- All Others	204,328	204,328	0
Reallocate Admin Costs		(204,328)	0
2nd Allocation	204,328	0	0
Total For 00120 231 Management and Budget			
Total Allocated	5,069,962	0	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
Activity has no Allocatable Costs							
SubTotal							
Total							

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 231 Management and Budget

Receiving Department	Total	Budget Requests
Direct Billed	0	0
Total	0	0

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 241 GSA - Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	38,050,434			38,050,434
Capital Outlay	(15,980,746)			
Total Deductions:	(15,980,746)			(15,980,746)
Building Depreciation	1,480		1,480	
Equipment Depreciation	2,284,288		2,284,288	
131 City Attorney	105,246	39,460	144,706	
141 Civil Service Board	1,043	93	1,136	
150 City Manager's Office	7,576	580	8,156	
150.2 Agenda Coordination	1,643	243	1,886	
160 Finance - Director's Office	1,856	328	2,184	
161 Finance - General Accounting	37,020	5,874	42,894	
162 Finance - Treasury Management	5,207	753	5,960	
163 Finance - Financial System Services	2,634	137	2,771	
171-4 Human Resources	10,921	848	11,769	
241 GSA - Administration		1,464,394	1,464,394	
243 GSA - Miami Riverside Center		8,954	8,954	
244 GSA - Graphics		4,472	4,472	
246 GSA - Light Fleet		67,927	67,927	
247 GSA - Heavy Fleet		59,614	59,614	
251 Information Technology		255,091	255,091	
261 Procurement		67,661	67,661	
271 Auditor General		46	46	
301-3 Risk Management		39,090	39,090	
431 Equal Opportunity & Diversity		1,413	1,413	
371 Grants Administration		8,554	8,554	
Total Allocated Additions:	2,458,914	2,025,532	4,484,446	4,484,446
Total To Be Allocated:	24,528,602	2,025,532		26,554,134

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA - Administration

	Total	General & Admin	Direction and Leadership
Wages & Benefits			
Salaries	964,786	0	964,786
Fringe Benefits	114,155	0	114,155
Other Expense & Cost			
Retirement Contribution	305,000	0	305,000
Life and Health Insurance	387,000	0	387,000
Workers' Compensation	0	0	0
Professional Service	93,427	0	93,427
Communications & Relations	5,929	0	5,929
Postage	89	0	89
Utility Services	90,340	0	90,340
Rentals and Leases	1,109	0	1,109
Insurance	2,467,000	0	2,467,000
Repair and Maintenance	683,419	0	683,419
Other Current Charge	2,580	0	2,580
Office Supplies & Minor Equipment	56,719	0	56,719
Other Materials & Supplies	21,109	0	21,109
Publications, Subscriptions, and Members	2,475	0	2,475
Major Machinery and Equipment	16,874,551	16,874,551	0
*Capital Outlay	15,980,746	15,980,746	0
Depreciation	0	0	0
Transfer and Others	0	0	0
Travel and Per Diem	0	0	0
Departmental Totals			
Total Expenditures	38,050,434	32,855,297	5,195,137
Deductions			
Total Deductions	(15,980,746)	(15,980,746)	0
Functional Cost	22,069,688	16,874,551	5,195,137
Allocation Step 1			
Inbound- All Others	2,458,914	0	2,458,914
Reallocate Admin Costs		(16,874,551)	16,874,551
1st Allocation	24,528,602	0	24,528,602

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA - Administration

	Total	General & Admin	Direction and Leadership
Allocation Step 2			
Inbound- All Others	2,025,532	0	2,025,532
2nd Allocation	2,025,532	0	2,025,532
Total For 00130 241 GSA - Administration			
Total Allocated	26,554,134	0	26,554,134

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	5.9701	1,464,394		1,464,394		1,464,394
243 GSA - Miami Riverside Center	5	3.7313	915,246		915,246	80,378	995,624
244 GSA - Graphics	6	4.4776	1,098,296		1,098,296	96,454	1,194,750
246 GSA - Light Fleet	37	27.6119	6,772,823		6,772,823	594,799	7,367,622
247 GSA - Heavy Fleet	30	22.3881	5,491,478		5,491,478	482,270	5,973,748
242 GSA PROPERTY MNGT	40	29.8509	7,321,971		7,321,971	643,026	7,964,997
245 GSA COMMUNICATIONS SERVICES	8	5.9701	1,464,394		1,464,394	128,605	1,592,999
SubTotal	134	100.0000	24,528,602		24,528,602	2,025,532	26,554,134
Total	134	100.0000	24,528,602		24,528,602	2,025,532	26,554,134

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 241 GSA - Administration

Receiving Department	Total	Direction and Leadership
241 GSA - Administration	1,464,394	1,464,394
243 GSA - Miami Riverside	995,624	995,624
244 GSA - Graphics	1,194,750	1,194,750
246 GSA - Light Fleet	7,367,622	7,367,622
247 GSA - Heavy Fleet	5,973,748	5,973,748
242 GSA PROPERTY MNGT	7,964,997	7,964,997
245 GSA	1,592,999	1,592,999
Direct Billed	0	0
Total	26,554,134	26,554,134

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 243 GSA - Miami Riverside Center

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,184,141			2,184,141
Building Depreciation	11,877		11,877	
Equipment Depreciation	2,698		2,698	
141 Civil Service Board	652	58	710	
150 City Manager's Office	4,735	363	5,098	
160 Finance - Director's Office	1,160	205	1,365	
161 Finance - General Accounting	8,502	1,235	9,737	
162 Finance - Treasury Management	2,321	336	2,657	
163 Finance - Financial System Services	859	45	904	
171-4 Human Resources	6,826	530	7,356	
241 GSA - Administration	915,246	80,378	995,624	
243 GSA - Miami Riverside Center		71,837	71,837	
261 Procurement		25,739	25,739	
271 Auditor General		21	21	
301-3 Risk Management		3,659	3,659	
431 Equal Opportunity & Diversity		883	883	
Total Allocated Additions:	954,876	185,289	1,140,165	1,140,165
Total To Be Allocated:	3,139,017	185,289		3,324,306

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 243 GSA - Miami Riverside Center

	Total	General & Admin	MRC Operations	Mail Operations
Wages & Benefits				
Salaries	433,861	164,867	216,931	52,063
Fringe Benefits	39,657	15,070	19,828	4,759
Other Expense & Cost				
Retirement Contribution	150,000	57,000	75,000	18,000
Life and Health Insurance	120,000	45,600	60,000	14,400
Workers' Compensation	33,000	12,540	16,500	3,960
Professional Service	742,588	282,183	371,294	89,111
Utility Services	565,623	214,937	282,811	67,875
Rentals and Leases	0	0	0	0
Repair and Maintenance	95,238	36,190	47,619	11,429
Other Current Charges	7	3	3	1
Office Supplies & Minor Equipment	852	324	426	102
Other Materials & Supplies	759	288	380	91
Publications, Subscriptions, & Membershi	2,556	971	1,278	307
Major Machinery and Equipment	0	0	0	0
Capital Outlay	0	0	0	0
Depreciation	0	0	0	0
Departmental Totals				
Total Expenditures	2,184,141	829,973	1,092,070	262,098
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,184,141	829,973	1,092,070	262,098
Allocation Step 1				
Inbound- All Others	954,876	362,853	477,438	114,585
Reallocate Admin Costs		(1,192,826)	961,956	230,870
1st Allocation	3,139,017	0	2,531,464	607,553
Allocation Step 2				
Inbound- All Others	185,289	70,410	92,644	22,235
Reallocate Admin Costs		(70,410)	56,782	13,628
2nd Allocation	185,289	0	149,426	35,863

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	3,324,306	0	2,680,890	643,416

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	7.0430	178,292		178,292		178,292
141 Civil Service Board	1,144	0.6997	17,712		17,712		17,712
150 City Manager's Office	4,089	2.5008	63,306		63,306		63,306
150.2 Agenda Coordination	260	0.1590	4,025		4,025		4,025
160 Finance - Director's Office	16,454	10.0631	254,743		254,743		254,743
171-4 Human Resources	9,238	5.6498	143,024		143,024		143,024
231 Management and Budget	2,590	1.5840	40,099		40,099		40,099
241 GSA - Administration	578	0.3535	8,949		8,949		8,949
243 GSA - Miami Riverside Center	4,640	2.8378	71,837		71,837		71,837
251 Information Technology	11,221	6.8626	173,725		173,725	14,838	188,563
261 Procurement	2,621	1.6030	40,579		40,579	3,466	44,045
431 Equal Opportunity & Diversity	952	0.5822	14,739		14,739	1,259	15,998
371 Grants Administration	1,624	0.9932	25,143		25,143	2,148	27,291
101 MAYOR	2,407	1.4721	37,265		37,265	3,183	40,448
111-5 COMMISSIONERS	588	0.3596	9,103		9,103	778	9,881
152 CODE COMPLIANCE	6,857	4.1937	106,161		106,161	9,067	115,228
181-9 FIRE-RESCUE	11,837	7.2394	183,262		183,262	15,653	198,915
190-1 POLICE	2,800	1.7124	43,350		43,350	3,703	47,053
201-9 PUBLIC WORKS	10,307	6.3036	159,574		159,574	13,630	173,204
221 DEPT OF REAL ESTATE & ASSET	4,980	3.0457	77,101		77,101	6,585	83,686
281-4 BUILDING	22,710	13.8892	351,598		351,598	30,028	381,626
291-8 PARKS & RECREATION	5,970	3.6512	92,428		92,428	7,894	100,322
342 ZONING	4,964	3.0359	76,853		76,853	6,564	83,417
351-5 PLANNING	8,201	5.0156	126,969		126,969	10,845	137,814
381 COMMUNICATIONS	2,456	1.5021	38,024		38,024	3,248	41,272
401 CIP	4,742	2.9001	73,416		73,416	6,271	79,687
450 HUMAN SERVICES	1,141	0.6978	17,665		17,665	1,509	19,174
910 CD-COMMUNITY & ECONOMIC	6,138	3.7539	95,029		95,029	8,117	103,146

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
980 ND - NON DEPARTMENTAL	484	0.2960	7,493		7,493	640	8,133
SubTotal	163,509	100.0000	2,531,464		2,531,464	149,426	2,680,890
Total	163,509	100.0000	2,531,464		2,531,464	149,426	2,680,890

Allocation Basis: Square Footage of Occupied Space
Allocation Source: General Services Administration

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 243 GSA - Miami Riverside Center

Activity - Mail Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	3,749	0.6700	4,070	-3,749	321		321
131 City Attorney	10	0.0018	11	-10	1		1
150 City Manager's Office	37	0.0066	40	-37	3		3
160 Finance - Director's Office	15,600	2.7879	16,938	-15,600	1,338		1,338
162 Finance - Treasury Management	4,715	0.8426	5,119	-4,715	404		404
171-4 Human Resources	260	0.0465	282	-260	22		22
231 Management and Budget	72	0.0129	78	-72	6		6
241 GSA - Administration	60	0.0107	65	-60	5		5
251 Information Technology	2	0.0004	2	-2			
261 Procurement	216	0.0386	235	-216	19	14	33
301-3 Risk Management	3,719	0.6646	4,038	-3,719	319	249	568
101 MAYOR	11	0.0020	12	-11	1	1	2
111-5 COMMISSIONERS	3,519	0.6289	3,821	-3,519	302	236	538
152 CODE COMPLIANCE	75,044	13.4111	81,479	-75,044	6,435	5,030	11,465
181-9 FIRE-RESCUE	2,663	0.4759	2,891	-2,663	228	178	406
190-1 POLICE	43,539	7.7808	47,273	-43,539	3,734	2,918	6,652
201-9 PUBLIC WORKS	4,861	0.8687	5,278	-4,861	417	326	743
211-3 SOLID WASTE	69,180	12.3631	75,113	-69,180	5,933	4,637	10,570
221 DEPT OF REAL ESTATE & ASSET	1,023	0.1828	1,111	-1,023	88	69	157
281-4 BUILDING	202,391	36.1692	219,748	-202,391	17,357	13,565	30,922
291-8 PARKS & RECREATION	118	0.0211	128	-118	10	8	18
342 ZONING	11	0.0020	12	-11	1	1	2
351-5 PLANNING	89,181	15.9375	96,829	-89,181	7,648	5,977	13,625
401 CIP	1,461	0.2611	1,586	-1,461	125	98	223
450 HUMAN SERVICES	79	0.0141	86	-79	7	5	12
910 CD-COMMUNITY & ECONOMIC	12,229	2.1854	13,278	-12,229	1,049	820	1,869
920 CRA - COMMUNITY	12	0.0021	13	-12	1	1	2
930 LIBERTY CITY	13	0.0023	14	-13	1	1	2

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	25,438	4.5460	27,619	-25,438	2,181	1,705	3,886
970 COMPONENT UNITS	354	0.0633	384	-354	30	24	54
SubTotal	559,567	100.0000	607,553	-559,567	47,986	35,863	83,849
Direct Billed				559,567	559,567		559,567
Total	559,567	100.0000	607,553		607,553	35,863	643,416

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 243 GSA - Miami Riverside Center

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	321	0	321
131 City Attorney	178,293	178,292	1
141 Civil Service Board	17,712	17,712	0
150 City Manager's Office	63,309	63,306	3
150.2 Agenda Coordination	4,025	4,025	0
160 Finance - Director's Office	256,081	254,743	1,338
162 Finance - Treasury	404	0	404
171-4 Human Resources	143,046	143,024	22
231 Management and Budget	40,105	40,099	6
241 GSA - Administration	8,954	8,949	5
243 GSA - Miami Riverside	71,837	71,837	0
251 Information Technology	188,563	188,563	0
261 Procurement	44,078	44,045	33
301-3 Risk Management	568	0	568
431 Equal Opportunity &	15,998	15,998	0
371 Grants Administration	27,291	27,291	0
101 MAYOR	40,450	40,448	2
111-5 COMMISSIONERS	10,419	9,881	538
152 CODE COMPLIANCE	126,693	115,228	11,465
181-9 FIRE-RESCUE	199,321	198,915	406
190-1 POLICE	53,705	47,053	6,652
201-9 PUBLIC WORKS	173,947	173,204	743
211-3 SOLID WASTE	10,570	0	10,570
221 DEPT OF REAL ESTATE	83,843	83,686	157
281-4 BUILDING	412,548	381,626	30,922
291-8 PARKS &	100,340	100,322	18
342 ZONING	83,419	83,417	2
351-5 PLANNING	151,439	137,814	13,625
381 COMMUNICATIONS	41,272	41,272	0
401 CIP	79,910	79,687	223
450 HUMAN SERVICES	19,186	19,174	12
910 CD-COMMUNITY &	105,015	103,146	1,869
920 CRA - COMMUNITY	2	0	2
930 LIBERTY CITY	2	0	2
960 PENSION	3,886	0	3,886
970 COMPONENT UNITS	54	0	54

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 243 GSA - Miami Riverside Center

Receiving Department	Total	MRC Operations	Mail Operations
980 ND - NON	8,133	8,133	0
Direct Billed	559,567	0	559,567
Total	3,324,306	2,680,890	643,416

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 244 GSA - Graphics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	960,016			960,016
141 Civil Service Board	782	70	852	
150 City Manager's Office	5,682	435	6,117	
160 Finance - Director's Office	1,392	246	1,638	
161 Finance - General Accounting	5,677	873	6,550	
162 Finance - Treasury Management	1,250	180	1,430	
163 Finance - Financial System Services	816	41	857	
171-4 Human Resources	8,191	636	8,827	
241 GSA - Administration	1,098,296	96,454	1,194,750	
244 GSA - Graphics		19,253	19,253	
261 Procurement		12,556	12,556	
271 Auditor General		24	24	
301-3 Risk Management		4,390	4,390	
431 Equal Opportunity & Diversity		1,060	1,060	
Total Allocated Additions:	1,122,086	136,218	1,258,304	1,258,304
Total To Be Allocated:	2,082,102	136,218		2,218,320

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 244 GSA - Graphics

	Total	General & Admin	Graphics Services
Wages & Benefits			
Salaries	489,296	0	489,296
Fringe Benefits	36,474	0	36,474
Other Expense & Cost			
Retirement Contribution	149,000	0	149,000
Life and Health Insurance	120,000	0	120,000
Workers' Compensation	33,000	0	33,000
Professional Service	61,562	0	61,562
Rentals and Leases	1,792	0	1,792
Repair and Maintenance	12,149	0	12,149
Printing and Graphics	42,280	0	42,280
Office Supplies & Minor Equipment	5,609	0	5,609
Other Materials and Supplies	968	0	968
Publications, Subscriptions, & Membershi	7,886	0	7,886
Major Machinery and Equipment	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	960,016	0	960,016
Deductions			
Total Deductions	0	0	0
Functional Cost	960,016	0	960,016
Allocation Step 1			
Inbound- All Others	1,122,086	0	1,122,086
1st Allocation	2,082,102	0	2,082,102
Allocation Step 2			
Inbound- All Others	136,218	0	136,218
2nd Allocation	136,218	0	136,218
Total For 00150 244 GSA - Graphics			
Total Allocated	2,218,320	0	2,218,320

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	5,027	0.7188	14,966	-5,027	9,939		9,939
131 City Attorney	1,426	0.2039	4,245	-1,426	2,819		2,819
150 City Manager's Office	2,467	0.3527	7,344	-2,467	4,877		4,877
150.2 Agenda Coordination	6,323	0.9041	18,824	-6,323	12,501		12,501
160 Finance - Director's Office	45,130	6.4529	134,355	-45,130	89,225		89,225
161 Finance - General Accounting	902	0.1290	2,685	-902	1,783		1,783
162 Finance - Treasury Management	212	0.0303	631	-212	419		419
171-4 Human Resources	1,790	0.2559	5,329	-1,790	3,539		3,539
231 Management and Budget	2,548	0.3643	7,586	-2,548	5,038		5,038
241 GSA - Administration	2,262	0.3234	6,734	-2,262	4,472		4,472
244 GSA - Graphics	9,738	1.3924	28,991	-9,738	19,253		19,253
246 GSA - Light Fleet	1,319	0.1886	3,927	-1,319	2,608	289	2,897
251 Information Technology	243	0.0347	723	-243	480	53	533
261 Procurement	8,437	1.2064	25,118	-8,437	16,681	1,849	18,530
301-3 Risk Management	2,511	0.3590	7,475	-2,511	4,964	550	5,514
371 Grants Administration	663	0.0948	1,974	-663	1,311	145	1,456
101 MAYOR	12,686	1.8139	37,767	-12,686	25,081	2,780	27,861
111-5 COMMISSIONERS	139,603	19.9610	415,609	-139,603	276,006	30,595	306,601
152 CODE COMPLIANCE	22,454	3.2106	66,847	-22,454	44,393	4,921	49,314
181-9 FIRE-RESCUE	77,711	11.1114	231,352	-77,711	153,641	17,031	170,672
190-1 POLICE	154,377	22.0737	459,593	-154,377	305,216	33,833	339,049
201-9 PUBLIC WORKS	14,474	2.0696	43,090	-14,474	28,616	3,172	31,788
211-3 SOLID WASTE	10,805	1.5449	32,167	-10,805	21,362	2,368	23,730
221 DEPT OF REAL ESTATE & ASSET	13,136	1.8782	39,107	-13,136	25,971	2,879	28,850
242 GSA PROPERTY MNGT	582	0.0832	1,733	-582	1,151	128	1,279
281-4 BUILDING	55,437	7.9266	165,040	-55,437	109,603	12,149	121,752
291-8 PARKS & RECREATION	47,586	6.8040	141,667	-47,586	94,081	10,429	104,510
342 ZONING	1,924	0.2751	5,728	-1,924	3,804	422	4,226

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
351-5 PLANNING	9,382	1.3415	27,931	-9,382	18,549	2,056	20,605
381 COMMUNICATIONS	483	0.0691	1,438	-483	955	106	1,061
402 TRANSPORTATION	2,482	0.3549	7,389	-2,482	4,907	544	5,451
401 CIP	6,183	0.8841	18,407	-6,183	12,224	1,355	13,579
441 OFFICE OF RESILIENCY AND	10,955	1.5664	32,614	-10,955	21,659	2,401	24,060
450 HUMAN SERVICES	12,347	1.7654	36,758	-12,347	24,411	2,706	27,117
910 CD-COMMUNITY & ECONOMIC	6,389	0.9135	19,021	-6,324	12,697	1,400	14,097
920 CRA - COMMUNITY	131	0.0187	390	-131	259	29	288
970 COMPONENT UNITS	9,253	1.3230	27,547	-9,253	18,294	2,028	20,322
SubTotal	699,378	100.0000	2,082,102	-699,313	1,382,789	136,218	1,519,007
Direct Billed				699,313	699,313		699,313
Total	699,378	100.0000	2,082,102		2,082,102	136,218	2,218,320

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 244 GSA - Graphics

Receiving Department	Total	Graphics Services
121 City Clerk	9,939	9,939
131 City Attorney	2,819	2,819
150 City Manager's Office	4,877	4,877
150.2 Agenda Coordination	12,501	12,501
160 Finance - Director's Office	89,225	89,225
161 Finance - General	1,783	1,783
162 Finance - Treasury	419	419
171-4 Human Resources	3,539	3,539
231 Management and Budget	5,038	5,038
241 GSA - Administration	4,472	4,472
244 GSA - Graphics	19,253	19,253
246 GSA - Light Fleet	2,897	2,897
251 Information Technology	533	533
261 Procurement	18,530	18,530
301-3 Risk Management	5,514	5,514
371 Grants Administration	1,456	1,456
101 MAYOR	27,861	27,861
111-5 COMMISSIONERS	306,601	306,601
152 CODE COMPLIANCE	49,314	49,314
181-9 FIRE-RESCUE	170,672	170,672
190-1 POLICE	339,049	339,049
201-9 PUBLIC WORKS	31,788	31,788
211-3 SOLID WASTE	23,730	23,730
221 DEPT OF REAL ESTATE	28,850	28,850
242 GSA PROPERTY MNGT	1,279	1,279
281-4 BUILDING	121,752	121,752
291-8 PARKS &	104,510	104,510
342 ZONING	4,226	4,226
351-5 PLANNING	20,605	20,605
381 COMMUNICATIONS	1,061	1,061
402 TRANSPORTATION	5,451	5,451
401 CIP	13,579	13,579
441 OFFICE OF RESILIENCY	24,060	24,060
450 HUMAN SERVICES	27,117	27,117
910 CD-COMMUNITY &	14,097	14,097
920 CRA - COMMUNITY	288	288

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 244 GSA - Graphics

Receiving Department	Total	Graphics Services
970 COMPONENT UNITS	20,322	20,322
Direct Billed	699,313	699,313
Total	2,218,320	2,218,320

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 246 GSA - Light Fleet

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,497,568			8,497,568
Major Machinery and Equipment	0			
Total Deductions:	0			0
Equipment Depreciation	2,570,204		2,570,204	
141 Civil Service Board	4,824	432	5,256	
150 City Manager's Office	35,040	2,684	37,724	
160 Finance - Director's Office	8,584	1,515	10,099	
161 Finance - General Accounting	182,748	26,758	209,506	
162 Finance - Treasury Management	16,318	2,366	18,684	
163 Finance - Financial System Services	4,176	217	4,393	
171-4 Human Resources	50,511	3,920	54,431	
241 GSA - Administration	6,772,823	594,799	7,367,622	
244 GSA - Graphics	2,608	289	2,897	
261 Procurement		47,398	47,398	
271 Auditor General		142	142	
272 Independent Inspector General		1	1	
301-3 Risk Management		30,725	30,725	
431 Equal Opportunity & Diversity		6,537	6,537	
Total Allocated Additions:	9,647,836	717,783	10,365,619	10,365,619
Total To Be Allocated:	18,145,404	717,783		18,863,187

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 246 GSA - Light Fleet

	Total	General & Admin	Light Fleet & Small Equip
Wages & Benefits			
Salaries	2,951,729	0	2,951,729
Fringe Benefits	375,569	0	375,569
Other Expense & Cost			
Retirement Contribution	889,000	0	889,000
Life and Health Insurance	732,000	0	732,000
Workers' Compensation	198,000	0	198,000
Professional Service	76,840	0	76,840
Travel and Per Diem	0	0	0
Rentals and Leases	3,320	0	3,320
Repair and Maintenance	3,203,595	0	3,203,595
Printing and Graphics	0	0	0
Other Current Charge	1,917	0	1,917
Office Supplies & Minor Equipment	14,676	0	14,676
Other Materials & Supplies	20,445	0	20,445
Publications, Subscriptions, & Membershi	30,477	0	30,477
*Major Machinery and Equipment	0	0	0
Capital Outlay	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	8,497,568	0	8,497,568
Deductions			
Total Deductions	0	0	0
Functional Cost	8,497,568	0	8,497,568
Allocation Step 1			
Inbound- All Others	9,647,836	0	9,647,836
1st Allocation	18,145,404	0	18,145,404
Allocation Step 2			
Inbound- All Others	717,783	0	717,783
2nd Allocation	717,783	0	717,783

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	18,863,187	0	18,863,187

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	41	0.0003	48	-41	7		7
150 City Manager's Office	6,444	0.0419	7,601	-6,444	1,157		1,157
241 GSA - Administration	378,294	2.4591	446,221	-378,294	67,927		67,927
251 Information Technology	29,774	0.1935	35,120	-29,774	5,346	1,425	6,771
261 Procurement	734	0.0048	866	-734	132	35	167
301-3 Risk Management	761	0.0049	898	-761	137	36	173
101 MAYOR	12,592	0.0819	14,853	-12,592	2,261	603	2,864
111-5 COMMISSIONERS	130,301	0.8470	153,698	-130,301	23,397	6,236	29,633
152 CODE COMPLIANCE	446,575	2.9030	526,762	-446,575	80,187	21,372	101,559
181-9 FIRE-RESCUE	1,216,801	7.9099	1,435,290	-1,216,801	218,489	58,233	276,722
190-1 POLICE	11,475,248	74.5961	13,535,748	-11,475,248	2,060,500	549,173	2,609,673
201-9 PUBLIC WORKS	242,845	1.5786	286,450	-242,845	43,605	11,622	55,227
211-3 SOLID WASTE	514,845	3.3468	607,291	-514,845	92,446	24,639	117,085
221 DEPT OF REAL ESTATE & ASSET	31,207	0.2029	36,810	-31,207	5,603	1,493	7,096
281-4 BUILDING	312,528	2.0316	368,646	-312,528	56,118	14,957	71,075
291-8 PARKS & RECREATION	418,996	2.7237	494,231	-418,996	75,235	20,052	95,287
351-5 PLANNING	2,532	0.0165	2,987	-2,532	455	121	576
381 COMMUNICATIONS	26,956	0.1752	31,796	-26,956	4,840	1,290	6,130
401 CIP	14,608	0.0950	17,231	-14,608	2,623	699	3,322
450 HUMAN SERVICES	117,088	0.7611	138,112	-117,088	21,024	5,604	26,628
910 CD-COMMUNITY & ECONOMIC	1,411	0.0092	1,664	-1,411	253	68	321
920 CRA - COMMUNITY	2,534	0.0165	2,989	-2,534	455	121	576
970 COMPONENT UNITS	78	0.0005	92	-78	14	4	18
SubTotal	15,383,193	100.0000	18,145,404	-15,383,193	2,762,211	717,783	3,479,994
Direct Billed				15,383,193	15,383,193		15,383,193
Total	15,383,193	100.0000	18,145,404		18,145,404	717,783	18,863,187

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 246 GSA - Light Fleet

Receiving Department	Total	Light Fleet & Small
131 City Attorney	7	7
150 City Manager's Office	1,157	1,157
241 GSA - Administration	67,927	67,927
251 Information Technology	6,771	6,771
261 Procurement	167	167
301-3 Risk Management	173	173
101 MAYOR	2,864	2,864
111-5 COMMISSIONERS	29,633	29,633
152 CODE COMPLIANCE	101,559	101,559
181-9 FIRE-RESCUE	276,722	276,722
190-1 POLICE	2,609,673	2,609,673
201-9 PUBLIC WORKS	55,227	55,227
211-3 SOLID WASTE	117,085	117,085
221 DEPT OF REAL ESTATE	7,096	7,096
281-4 BUILDING	71,075	71,075
291-8 PARKS &	95,287	95,287
351-5 PLANNING	576	576
381 COMMUNICATIONS	6,130	6,130
401 CIP	3,322	3,322
450 HUMAN SERVICES	26,628	26,628
910 CD-COMMUNITY &	321	321
920 CRA - COMMUNITY	576	576
970 COMPONENT UNITS	18	18
Direct Billed	15,383,193	15,383,193
Total	18,863,187	18,863,187

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 247 GSA - Heavy Fleet

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,936,015			10,936,015
Equipment Depreciation	748,998		748,998	
141 Civil Service Board	3,911	350	4,261	
150 City Manager's Office	28,411	2,176	30,587	
160 Finance - Director's Office	6,960	1,229	8,189	
161 Finance - General Accounting	63,351	8,718	72,069	
162 Finance - Treasury Management	11,935	1,730	13,665	
163 Finance - Financial System Services	2,839	146	2,985	
171-4 Human Resources	40,954	3,178	44,132	
241 GSA - Administration	5,491,478	482,270	5,973,748	
261 Procurement		53,048	53,048	
271 Auditor General		130	130	
272 Independent Inspector General		1	1	
301-3 Risk Management		22,676	22,676	
431 Equal Opportunity & Diversity		5,300	5,300	
Total Allocated Additions:	6,398,837	580,952	6,979,789	6,979,789
Total To Be Allocated:	17,334,852	580,952		17,915,804

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 247 GSA - Heavy Fleet

	Total	General & Admin	Heavy Fleet
Wages & Benefits			
Salaries	2,704,431	0	2,704,431
Fringe Benefits	349,891	0	349,891
Other Expense & Cost			
Retirement Contribution	760,439	0	760,439
Life and Health Insurance	660,000	0	660,000
Workers' Compensation	193,000	0	193,000
Professional Service	13,569	0	13,569
Postage	10	0	10
Utility Services	4,825	0	4,825
Rentals and Leases	646	0	646
Repair and Maintenance	3,467,372	0	3,467,372
Other Current Charge	1,109	0	1,109
Office Supplies & Minor Equipment	28,264	0	28,264
Other Materials & Supplies	2,725,277	0	2,725,277
Major Machinery and Equipment	0	0	0
Publications, Subscriptions, & Membershi	22,063	0	22,063
Depreciation	0	0	0
Travel and Per Diem	5,119	0	5,119
Departmental Totals			
Total Expenditures	10,936,015	0	10,936,015
Deductions			
Total Deductions	0	0	0
Functional Cost	10,936,015	0	10,936,015
Allocation Step 1			
Inbound- All Others	6,398,837	0	6,398,837
1st Allocation	17,334,852	0	17,334,852
Allocation Step 2			
Inbound- All Others	580,952	0	580,952
2nd Allocation	580,952	0	580,952

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	17,915,804	0	17,915,804

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	85,056	0.8346	144,670	-85,056	59,614		59,614
181-9 FIRE-RESCUE	16,203	0.1590	27,559	-16,203	11,356	931	12,287
190-1 POLICE	10,335	0.1014	17,579	-10,335	7,244	594	7,838
201-9 PUBLIC WORKS	468,659	4.5984	797,133	-468,659	328,474	26,940	355,414
211-3 SOLID WASTE	5,016,144	49.2180	8,531,859	-5,016,144	3,515,715	288,339	3,804,054
221 DEPT OF REAL ESTATE & ASSET	87,916	0.8626	149,535	-87,916	61,619	5,054	66,673
291-8 PARKS & RECREATION	45,602	0.4474	77,564	-45,602	31,962	2,621	34,583
402 TRANSPORTATION	4,461,780	43.7786	7,588,953	-4,461,780	3,127,173	256,473	3,383,646
SubTotal	10,191,695	100.0000	17,334,852	-10,191,695	7,143,157	580,952	7,724,109
Direct Billed				10,191,695	10,191,695		10,191,695
Total	10,191,695	100.0000	17,334,852		17,334,852	580,952	17,915,804

Allocation Basis: Direct Charges - Heavy Equipment per Department
Allocation Source: General Services Department

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 247 GSA - Heavy Fleet

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	59,614	59,614
181-9 FIRE-RESCUE	12,287	12,287
190-1 POLICE	7,838	7,838
201-9 PUBLIC WORKS	355,414	355,414
211-3 SOLID WASTE	3,804,054	3,804,054
221 DEPT OF REAL ESTATE	66,673	66,673
291-8 PARKS &	34,583	34,583
402 TRANSPORTATION	3,383,646	3,383,646
Direct Billed	10,191,695	10,191,695
Total	17,915,804	17,915,804

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,723,905			25,723,905
Major Machinery and Equipment	(104,000)			
Capital Outlay	(8,860,356)			
Total Deductions:	(8,964,356)			(8,964,356)
Building Depreciation	28,723		28,723	
Equipment Depreciation	112,655		112,655	
121 City Clerk	4,005	2,556	6,561	
131 City Attorney	8,357	3,133	11,490	
141 Civil Service Board	9,778	876	10,654	
150 City Manager's Office	71,026	5,441	76,467	
160 Finance - Director's Office	17,399	3,072	20,471	
161 Finance - General Accounting	39,182	6,066	45,248	
162 Finance - Treasury Management	5,877	847	6,724	
163 Finance - Financial System Services	10,899	556	11,455	
171-4 Human Resources	102,387	7,946	110,333	
243 GSA - Miami Riverside Center	173,725	14,838	188,563	
244 GSA - Graphics	480	53	533	
246 GSA - Light Fleet	5,346	1,425	6,771	
251 Information Technology		1,427,971	1,427,971	
261 Procurement		68,165	68,165	
271 Auditor General		469	469	
272 Independent Inspector General		3	3	
301-3 Risk Management		55,091	55,091	
431 Equal Opportunity & Diversity		13,251	13,251	
Total Allocated Additions:	589,839	1,611,759	2,201,598	2,201,598
Total To Be Allocated:	17,349,388	1,611,759		18,961,147

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Wages & Benefits					
Salaries	9,764,464	781,157	4,296,364	1,855,248	2,831,695
Fringe Benefits	764,798	61,184	336,511	145,312	221,791
Other Expense & Cost					
Retirement Contribution	2,993,000	239,440	1,316,920	568,670	867,970
Life and Health Insurance	1,622,000	129,760	713,680	308,180	470,380
Workers' Compensation	140,000	11,200	61,600	26,600	40,600
Professional Service	320,825	25,666	141,163	60,957	93,039
Travel and Per Diem	27,461	2,197	12,082	5,218	7,964
Rentals and Leases	1,565	125	689	297	454
Repair and Maintenance	471,175	37,694	207,317	89,523	136,641
Advertising and Relations	100,000	8,000	44,000	19,000	29,000
Other Current Charges	289,013	23,121	127,166	54,912	83,814
Office Supplies & Minor Equipment	33,230	2,658	14,621	6,314	9,637
Publications, Subscriptions, & Membershi	30,785	2,463	13,545	5,849	8,928
Transfer and Others	201,233	16,099	88,542	38,234	58,358
*Major Machinery and Equipment	104,000	104,000	0	0	0
*Capital Outlay	8,860,356	8,860,356	0	0	0
Depreciation	0	0	0	0	0
Departmental Totals					
Total Expenditures	25,723,905	10,305,120	7,374,200	3,184,314	4,860,271
Deductions					
Total Deductions	(8,964,356)	(8,964,356)	0	0	0
Functional Cost	16,759,549	1,340,764	7,374,200	3,184,314	4,860,271
Allocation Step 1					
Inbound- All Others	589,839	47,187	259,530	112,069	171,053
Reallocate Admin Costs		(1,387,951)	663,803	286,642	437,506
1st Allocation	17,349,388	0	8,297,533	3,583,025	5,468,830
Allocation Step 2					
Inbound- All Others	1,611,759	128,941	709,174	306,234	467,410
Reallocate Admin Costs		(128,941)	61,668	26,629	40,644
2nd Allocation	1,611,759	0	770,842	332,863	508,054

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	18,961,147	0	9,068,375	3,915,888	5,976,884

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	19,751		19,751		19,751
131 City Attorney	77	0.9647	80,044		80,044		80,044
141 Civil Service Board	4	0.0501	4,158		4,158		4,158
150 City Manager's Office	36	0.4510	37,423		37,423		37,423
150.2 Agenda Coordination	3	0.0376	3,119		3,119		3,119
160 Finance - Director's Office	9	0.1128	9,356		9,356		9,356
161 Finance - General Accounting	53	0.6640	55,095		55,095		55,095
162 Finance - Treasury Management	40	0.5011	41,581		41,581		41,581
171-4 Human Resources	61	0.7642	63,411		63,411		63,411
231 Management and Budget	37	0.4635	38,463		38,463		38,463
241 GSA - Administration	70	0.8770	72,767		72,767		72,767
251 Information Technology	220	2.7562	228,697		228,697		228,697
261 Procurement	21	0.2631	21,830		21,830	2,202	24,032
301-3 Risk Management	30	0.3758	31,186		31,186	3,145	34,331
431 Equal Opportunity & Diversity	5	0.0626	5,198		5,198	524	5,722
371 Grants Administration	14	0.1754	14,553		14,553	1,468	16,021
101 MAYOR	16	0.2005	16,632		16,632	1,677	18,309
111-5 COMMISSIONERS	82	1.0273	85,241		85,241	8,596	93,837
151 NET	7	0.0877	7,277		7,277	734	8,011
152 CODE COMPLIANCE	161	2.0170	167,364		167,364	16,878	184,242
181-9 FIRE-RESCUE	481	6.0261	500,014		500,014	50,425	550,439
190-1 POLICE	5,055	63.3299	5,254,828		5,254,828	529,933	5,784,761
201-9 PUBLIC WORKS	138	1.7289	143,455		143,455	14,467	157,922
211-3 SOLID WASTE	71	0.8895	73,807		73,807	7,443	81,250
221 DEPT OF REAL ESTATE & ASSET	48	0.6014	49,897		49,897	5,032	54,929
281-4 BUILDING	577	7.2288	599,809		599,809	60,489	660,298
291-8 PARKS & RECREATION	238	2.9817	247,408		247,408	24,950	272,358
342 ZONING	71	0.8895	73,807		73,807	7,443	81,250

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
351-5 PLANNING	71	0.8895	73,807		73,807	7,443	81,250
381 COMMUNICATIONS	24	0.3007	24,949		24,949	2,516	27,465
401 CIP	55	0.6891	57,174		57,174	5,766	62,940
441 OFFICE OF RESILIENCY AND	7	0.0877	7,277		7,277	734	8,011
450 HUMAN SERVICES	75	0.9396	77,965		77,965	7,863	85,828
910 CD-COMMUNITY & ECONOMIC	40	0.5011	41,581		41,581	4,193	45,774
920 CRA - COMMUNITY	38	0.4761	39,502		39,502	3,984	43,486
930 LIBERTY CITY	9	0.1128	9,356		9,356	944	10,300
940 VIRGINIA KEY	8	0.1002	8,316		8,316	839	9,155
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0251	2,079		2,079	210	2,289
970 COMPONENT UNITS	8	0.1002	8,316		8,316	839	9,155
999 OTHER	1	0.0125	1,040		1,040	105	1,145
SubTotal	7,982	100.0000	8,297,533		8,297,533	770,842	9,068,375
Total	7,982	100.0000	8,297,533		8,297,533	770,842	9,068,375

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology

Activity - Telecommunications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	17	0.5963	21,365		21,365		21,365
131 City Attorney	73	2.5605	91,744		91,744		91,744
141 Civil Service Board	4	0.1403	5,027		5,027		5,027
150 City Manager's Office	30	1.0523	37,703		37,703		37,703
150.2 Agenda Coordination	3	0.1052	3,770		3,770		3,770
160 Finance - Director's Office	6	0.2105	7,541		7,541		7,541
161 Finance - General Accounting	37	1.2978	46,500		46,500		46,500
162 Finance - Treasury Management	28	0.9821	35,189		35,189		35,189
171-4 Human Resources	50	1.7538	62,838		62,838		62,838
231 Management and Budget	20	0.7015	25,135		25,135		25,135
241 GSA - Administration	84	2.9463	105,568		105,568		105,568
251 Information Technology	80	2.8060	100,541		100,541		100,541
261 Procurement	19	0.6664	23,878		23,878	2,614	26,492
271 Auditor General	8	0.2806	10,054		10,054	1,101	11,155
301-3 Risk Management	26	0.9120	32,676		32,676	3,578	36,254
431 Equal Opportunity & Diversity	122	4.2792	153,325		153,325	16,788	170,113
371 Grants Administration	16	0.5612	20,108		20,108	2,202	22,310
101 MAYOR	23	0.8067	28,905		28,905	3,165	32,070
111-5 COMMISSIONERS	98	3.4374	123,163		123,163	13,485	136,648
151 NET	74	2.5956	93,000		93,000	10,183	103,183
152 CODE COMPLIANCE	21	0.7366	26,392		26,392	2,890	29,282
181-9 FIRE-RESCUE	381	13.3637	478,826		478,826	52,427	531,253
190-1 POLICE	882	30.9364	1,108,461		1,108,461	121,364	1,229,825
201-9 PUBLIC WORKS	99	3.4725	124,419		124,419	13,623	138,042
211-3 SOLID WASTE	59	2.0694	74,149		74,149	8,119	82,268
221 DEPT OF REAL ESTATE & ASSET	37	1.2978	46,500		46,500	5,091	51,591
281-4 BUILDING	94	3.2971	118,136		118,136	12,935	131,071
291-8 PARKS & RECREATION	185	6.4890	232,501		232,501	25,457	257,958

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
351-5 PLANNING	81	2.8411	101,798		101,798	11,146	112,944
381 COMMUNICATIONS	7	0.2455	8,797		8,797	963	9,760
401 CIP	51	1.7888	64,095		64,095	7,018	71,113
450 HUMAN SERVICES	34	1.1926	42,730		42,730	4,679	47,409
910 CD-COMMUNITY & ECONOMIC	42	1.4732	52,784		52,784	5,779	58,563
920 CRA - COMMUNITY	31	1.0873	38,960		38,960	4,266	43,226
930 LIBERTY CITY	5	0.1754	6,284		6,284	688	6,972
940 VIRGINIA KEY	10	0.3508	12,568		12,568	1,376	13,944
950 CIVILIAN INVESTIGATIVE PANEL	10	0.3508	12,568		12,568	1,376	13,944
980 ND - NON DEPARTMENTAL	4	0.1403	5,027		5,027	550	5,577
SubTotal	2,851	100.0000	3,583,025		3,583,025	332,863	3,915,888
Total	2,851	100.0000	3,583,025		3,583,025	332,863	3,915,888

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	85	0.3540	19,360		19,360		19,360
131 City Attorney	801	3.3360	182,439		182,439		182,439
141 Civil Service Board	19	0.0791	4,327		4,327		4,327
150 City Manager's Office	106	0.4415	24,143		24,143		24,143
150.2 Agenda Coordination	16	0.0666	3,644		3,644		3,644
160 Finance - Director's Office	49	0.2041	11,160		11,160		11,160
161 Finance - General Accounting	286	1.1911	65,140		65,140		65,140
162 Finance - Treasury Management	221	0.9204	50,336		50,336		50,336
171-4 Human Resources	299	1.2453	68,101		68,101		68,101
231 Management and Budget	186	0.7746	42,364		42,364		42,364
241 GSA - Administration	337	1.4035	76,756		76,756		76,756
251 Information Technology	4,824	20.0909	1,098,733		1,098,733		1,098,733
261 Procurement	156	0.6497	35,531		35,531	4,723	40,254
301-3 Risk Management	289	1.2036	65,824		65,824	8,749	74,573
431 Equal Opportunity & Diversity	6	0.0250	1,367		1,367	182	1,549
371 Grants Administration	94	0.3915	21,410		21,410	2,846	24,256
101 MAYOR	90	0.3748	20,499		20,499	2,725	23,224
111-5 COMMISSIONERS	340	1.4160	77,440		77,440	10,293	87,733
152 CODE COMPLIANCE	1,094	4.5562	249,173		249,173	33,119	282,292
181-9 FIRE-RESCUE	2,467	10.2745	561,893		561,893	74,685	636,578
190-1 POLICE	16	0.0666	3,644		3,644	484	4,128
201-9 PUBLIC WORKS	1,187	4.9436	270,355		270,355	35,935	306,290
211-3 SOLID WASTE	497	2.0699	113,198		113,198	15,046	128,244
221 DEPT OF REAL ESTATE & ASSET	340	1.4160	77,440		77,440	10,293	87,733
281-4 BUILDING	2,493	10.3827	567,814		567,814	75,472	643,286
291-8 PARKS & RECREATION	1,689	7.0343	384,693		384,693	51,132	435,825
342 ZONING	548	2.2823	124,814		124,814	16,590	141,404
351-5 PLANNING	937	3.9024	213,414		213,414	28,366	241,780

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
381 COMMUNICATIONS	46	0.1916	10,477		10,477	1,393	11,870
402 TRANSPORTATION	12	0.0500	2,733		2,733	363	3,096
401 CIP	435	1.8117	99,077		99,077	13,169	112,246
441 OFFICE OF RESILIENCY AND	64	0.2665	14,577		14,577	1,938	16,515
450 HUMAN SERVICES	669	2.7862	152,374		152,374	20,253	172,627
910 CD-COMMUNITY & ECONOMIC	260	1.0828	59,219		59,219	7,871	67,090
920 CRA - COMMUNITY	252	1.0495	57,396		57,396	7,629	65,025
930 LIBERTY CITY	38	0.1583	8,655		8,655	1,150	9,805
940 VIRGINIA KEY	50	0.2082	11,388		11,388	1,514	12,902
970 COMPONENT UNITS	134	0.5581	30,520		30,520	4,057	34,577
980 ND - NON DEPARTMENTAL	2,579	10.7409	587,402		587,402	78,077	665,479
SubTotal	24,011	100.0000	5,468,830		5,468,830	508,054	5,976,884
Total	24,011	100.0000	5,468,830		5,468,830	508,054	5,976,884

Allocation Basis: Number of Workorders Issued

Allocation Source: Information Technology Department Records

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 251 Information Technology

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	60,476	19,751	21,365	19,360
131 City Attorney	354,227	80,044	91,744	182,439
141 Civil Service Board	13,512	4,158	5,027	4,327
150 City Manager's Office	99,269	37,423	37,703	24,143
150.2 Agenda Coordination	10,533	3,119	3,770	3,644
160 Finance - Director's Office	28,057	9,356	7,541	11,160
161 Finance - General	166,735	55,095	46,500	65,140
162 Finance - Treasury	127,106	41,581	35,189	50,336
171-4 Human Resources	194,350	63,411	62,838	68,101
231 Management and Budget	105,962	38,463	25,135	42,364
241 GSA - Administration	255,091	72,767	105,568	76,756
251 Information Technology	1,427,971	228,697	100,541	1,098,733
261 Procurement	90,778	24,032	26,492	40,254
271 Auditor General	11,155	0	11,155	0
301-3 Risk Management	145,158	34,331	36,254	74,573
431 Equal Opportunity &	177,384	5,722	170,113	1,549
371 Grants Administration	62,587	16,021	22,310	24,256
101 MAYOR	73,603	18,309	32,070	23,224
111-5 COMMISSIONERS	318,218	93,837	136,648	87,733
151 NET	111,194	8,011	103,183	0
152 CODE COMPLIANCE	495,816	184,242	29,282	282,292
181-9 FIRE-RESCUE	1,718,270	550,439	531,253	636,578
190-1 POLICE	7,018,714	5,784,761	1,229,825	4,128
201-9 PUBLIC WORKS	602,254	157,922	138,042	306,290
211-3 SOLID WASTE	291,762	81,250	82,268	128,244
221 DEPT OF REAL ESTATE	194,253	54,929	51,591	87,733
281-4 BUILDING	1,434,655	660,298	131,071	643,286
291-8 PARKS &	966,141	272,358	257,958	435,825
342 ZONING	222,654	81,250	0	141,404
351-5 PLANNING	435,974	81,250	112,944	241,780
381 COMMUNICATIONS	49,095	27,465	9,760	11,870
402 TRANSPORTATION	3,096	0	0	3,096
401 CIP	246,299	62,940	71,113	112,246
441 OFFICE OF RESILIENCY	24,526	8,011	0	16,515
450 HUMAN SERVICES	305,864	85,828	47,409	172,627
910 CD-COMMUNITY &	171,427	45,774	58,563	67,090

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 251 Information Technology

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
920 CRA - COMMUNITY	151,737	43,486	43,226	65,025
930 LIBERTY CITY	27,077	10,300	6,972	9,805
940 VIRGINIA KEY	36,001	9,155	13,944	12,902
950 CIVILIAN	16,233	2,289	13,944	0
970 COMPONENT UNITS	43,732	9,155	0	34,577
980 ND - NON	671,056	0	5,577	665,479
999 OTHER	1,145	1,145	0	0
Direct Billed	0	0	0	0
Total	18,961,147	9,068,375	3,915,888	5,976,884

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 261 Procurement

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,692,070			3,692,070
Building Depreciation	6,709		6,709	
Equipment Depreciation	314		314	
131 City Attorney	74,951	28,101	103,052	
141 Civil Service Board	2,347	210	2,557	
150 City Manager's Office	17,046	1,306	18,352	
150.2 Agenda Coordination	5,749	849	6,598	
160 Finance - Director's Office	4,176	737	4,913	
161 Finance - General Accounting	8,212	1,123	9,335	
162 Finance - Treasury Management	1,762	254	2,016	
163 Finance - Financial System Services	5,174	266	5,440	
171-4 Human Resources	24,573	1,907	26,480	
243 GSA - Miami Riverside Center	40,598	3,480	44,078	
244 GSA - Graphics	16,681	1,849	18,530	
246 GSA - Light Fleet	132	35	167	
251 Information Technology	81,239	9,539	90,778	
261 Procurement		13,228	13,228	
271 Auditor General		101	101	
272 Independent Inspector General		1	1	
301-3 Risk Management		13,206	13,206	
431 Equal Opportunity & Diversity		3,180	3,180	
Total Allocated Additions:	289,663	79,372	369,035	369,035
Total To Be Allocated:	3,981,733	79,372		4,061,105

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement

	Total	General & Admin	Purchasing	P-Card & Surplus
Wages & Benefits				
Salaries	2,091,274	334,604	1,652,106	104,564
Fringe Benefits	216,106	34,577	170,724	10,805
Other Expense & Cost				
Retirement Contribution	648,000	103,680	511,920	32,400
Life and Health Insurance	408,000	65,280	322,320	20,400
Workers' Compensation	78,000	12,480	61,620	3,900
Professional Service	52,755	8,441	41,676	2,638
Postage	216	35	170	11
Travel and Per Diem	5,806	929	4,587	290
Rentals and Leases	6,453	1,032	5,098	323
Repair and Maintenance	82,000	13,120	64,780	4,100
Advertising and Relations	15,549	2,488	12,284	777
Office Supplies & Minor Equipment	11,963	1,914	9,451	598
Publications, Subscriptions, & Membershi	75,948	12,152	59,999	3,797
Major Machinery and Equipment	0	0	0	0
Transfer and Others	0	0	0	0
Depreciation	0	0	0	0
Departmental Totals				
Total Expenditures	3,692,070	590,732	2,916,735	184,603
Deductions				
Total Deductions	0	0	0	0
Functional Cost	3,692,070	590,732	2,916,735	184,603
Allocation Step 1				
Inbound- All Others	289,663	46,346	228,834	14,483
Reallocate Admin Costs		(637,078)	599,157	37,921
1st Allocation	3,981,733	0	3,744,726	237,007
Allocation Step 2				
Inbound- All Others	79,372	12,700	62,703	3,969
Reallocate Admin Costs		(12,700)	11,944	756
2nd Allocation	79,372	0	74,647	4,725

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement

	Total	General & Admin	Purchasing	P-Card & Surplus
Total For 00190 261 Procurement				
Total Allocated	4,061,105	0	3,819,373	241,732

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	37	0.3101	11,614		11,614		11,614
131 City Attorney	18	0.1509	5,650		5,650		5,650
141 Civil Service Board	3	0.0251	942		942		942
150 City Manager's Office	98	0.8215	30,761		30,761		30,761
150.2 Agenda Coordination	2	0.0168	628		628		628
160 Finance - Director's Office	68	0.5700	21,345		21,345		21,345
161 Finance - General Accounting	13	0.1090	4,081		4,081		4,081
162 Finance - Treasury Management	50	0.4191	15,695		15,695		15,695
171-4 Human Resources	82	0.6873	25,739		25,739		25,739
231 Management and Budget	37	0.3101	11,614		11,614		11,614
241 GSA - Administration	148	1.2406	46,456		46,456		46,456
243 GSA - Miami Riverside Center	82	0.6873	25,739		25,739		25,739
244 GSA - Graphics	40	0.3353	12,556		12,556		12,556
246 GSA - Light Fleet	151	1.2657	47,398		47,398		47,398
247 GSA - Heavy Fleet	169	1.4166	53,048		53,048		53,048
251 Information Technology	209	1.7519	65,603		65,603		65,603
261 Procurement	36	0.3018	11,300		11,300		11,300
301-3 Risk Management	16	0.1341	5,022		5,022	112	5,134
431 Equal Opportunity & Diversity	5	0.0419	1,569		1,569	35	1,604
371 Grants Administration	20	0.1676	6,278		6,278	140	6,418
101 MAYOR	259	2.1710	81,298		81,298	1,809	83,107
111-5 COMMISSIONERS	738	6.1861	231,652		231,652	5,155	236,807
152 CODE COMPLIANCE	72	0.6035	22,600		22,600	503	23,103
181-9 FIRE-RESCUE	1,915	16.0520	601,102		601,102	13,376	614,478
190-1 POLICE	2,112	17.7033	662,939		662,939	14,752	677,691
201-9 PUBLIC WORKS	310	2.5985	97,306		97,306	2,165	99,471
211-3 SOLID WASTE	313	2.6236	98,248		98,248	2,186	100,434
221 DEPT OF REAL ESTATE & ASSET	1,010	8.4661	317,030		317,030	7,055	324,085

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
242 GSA PROPERTY MNGT	271	2.2716	85,065		85,065	1,893	86,958
245 GSA COMMUNICATIONS SERVICES	81	0.6790	25,425		25,425	566	25,991
281-4 BUILDING	220	1.8441	69,056		69,056	1,537	70,593
291-8 PARKS & RECREATION	2,157	18.0803	677,062		677,062	15,063	692,125
342 ZONING	70	0.5868	21,972		21,972	489	22,461
351-5 PLANNING	87	0.7293	27,309		27,309	608	27,917
381 COMMUNICATIONS	53	0.4443	16,636		16,636	370	17,006
402 TRANSPORTATION	22	0.1844	6,906		6,906	154	7,060
401 CIP	60	0.5029	18,834		18,834	419	19,253
441 OFFICE OF RESILIENCY AND	30	0.2515	9,417		9,417	210	9,627
450 HUMAN SERVICES	187	1.5675	58,698		58,698	1,306	60,004
910 CD-COMMUNITY & ECONOMIC	123	1.0310	38,609		38,609	859	39,468
920 CRA - COMMUNITY	84	0.7041	26,367		26,367	587	26,954
930 LIBERTY CITY	12	0.1006	3,767		3,767	84	3,851
940 VIRGINIA KEY	283	2.3722	88,831		88,831	1,977	90,808
970 COMPONENT UNITS	32	0.2682	10,045		10,045	224	10,269
980 ND - NON DEPARTMENTAL	145	1.2154	45,514		45,514	1,013	46,527
SubTotal	11,930	100.0000	3,744,726		3,744,726	74,647	3,819,373
Total	11,930	100.0000	3,744,726		3,744,726	74,647	3,819,373

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	151	1.6160	3,830		3,830		3,830
131 City Attorney	133	1.4234	3,373		3,373		3,373
150 City Manager's Office	646	6.9135	16,386		16,386		16,386
160 Finance - Director's Office	40	0.4281	1,015		1,015		1,015
171-4 Human Resources	25	0.2676	634		634		634
231 Management and Budget	309	3.3069	7,838		7,838		7,838
241 GSA - Administration	836	8.9469	21,205		21,205		21,205
251 Information Technology	101	1.0809	2,562		2,562		2,562
261 Procurement	76	0.8134	1,928		1,928		1,928
271 Auditor General	1	0.0107	25		25	1	26
301-3 Risk Management	510	5.4580	12,936		12,936	343	13,279
371 Grants Administration	112	1.1986	2,841		2,841	75	2,916
101 MAYOR	231	2.4722	5,859		5,859	155	6,014
152 CODE COMPLIANCE	50	0.5351	1,268		1,268	34	1,302
181-9 FIRE-RESCUE	1,661	17.7762	42,129		42,129	1,116	43,245
190-1 POLICE	734	7.8553	18,618		18,618	494	19,112
201-9 PUBLIC WORKS	213	2.2795	5,403		5,403	143	5,546
211-3 SOLID WASTE	96	1.0274	2,435		2,435	65	2,500
221 DEPT OF REAL ESTATE & ASSET	258	2.7611	6,544		6,544	173	6,717
281-4 BUILDING	444	4.7517	11,262		11,262	299	11,561
291-8 PARKS & RECREATION	922	9.8673	23,386		23,386	620	24,006
342 ZONING	85	0.9097	2,156		2,156	57	2,213
351-5 PLANNING	137	1.4662	3,475		3,475	92	3,567
381 COMMUNICATIONS	180	1.9264	4,566		4,566	121	4,687
401 CIP	66	0.7063	1,674		1,674	44	1,718
450 HUMAN SERVICES	217	2.3223	5,504		5,504	146	5,650
910 CD-COMMUNITY & ECONOMIC	398	4.2594	10,095		10,095	268	10,363
920 CRA - COMMUNITY	321	3.4354	8,142		8,142	216	8,358

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	205	2.1939	5,200		5,200	138	5,338
970 COMPONENT UNITS	186	1.9906	4,718		4,718	125	4,843
SubTotal	9,344	100.0000	237,007		237,007	4,725	241,732
Total	9,344	100.0000	237,007		237,007	4,725	241,732

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 261 Procurement

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	15,444	11,614	3,830
131 City Attorney	9,023	5,650	3,373
141 Civil Service Board	942	942	0
150 City Manager's Office	47,147	30,761	16,386
150.2 Agenda Coordination	628	628	0
160 Finance - Director's Office	22,360	21,345	1,015
161 Finance - General	4,081	4,081	0
162 Finance - Treasury	15,695	15,695	0
171-4 Human Resources	26,373	25,739	634
231 Management and Budget	19,452	11,614	7,838
241 GSA - Administration	67,661	46,456	21,205
243 GSA - Miami Riverside	25,739	25,739	0
244 GSA - Graphics	12,556	12,556	0
246 GSA - Light Fleet	47,398	47,398	0
247 GSA - Heavy Fleet	53,048	53,048	0
251 Information Technology	68,165	65,603	2,562
261 Procurement	13,228	11,300	1,928
271 Auditor General	26	0	26
301-3 Risk Management	18,413	5,134	13,279
431 Equal Opportunity &	1,604	1,604	0
371 Grants Administration	9,334	6,418	2,916
101 MAYOR	89,121	83,107	6,014
111-5 COMMISSIONERS	236,807	236,807	0
152 CODE COMPLIANCE	24,405	23,103	1,302
181-9 FIRE-RESCUE	657,723	614,478	43,245
190-1 POLICE	696,803	677,691	19,112
201-9 PUBLIC WORKS	105,017	99,471	5,546
211-3 SOLID WASTE	102,934	100,434	2,500
221 DEPT OF REAL ESTATE	330,802	324,085	6,717
242 GSA PROPERTY MNGT	86,958	86,958	0
245 GSA	25,991	25,991	0
281-4 BUILDING	82,154	70,593	11,561
291-8 PARKS &	716,131	692,125	24,006
342 ZONING	24,674	22,461	2,213
351-5 PLANNING	31,484	27,917	3,567
381 COMMUNICATIONS	21,693	17,006	4,687

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 261 Procurement

Receiving Department	Total	Purchasing	P-Card & Surplus
402 TRANSPORTATION	7,060	7,060	0
401 CIP	20,971	19,253	1,718
441 OFFICE OF RESILIENCY	9,627	9,627	0
450 HUMAN SERVICES	65,654	60,004	5,650
910 CD-COMMUNITY &	49,831	39,468	10,363
920 CRA - COMMUNITY	35,312	26,954	8,358
930 LIBERTY CITY	3,851	3,851	0
940 VIRGINIA KEY	96,146	90,808	5,338
970 COMPONENT UNITS	15,112	10,269	4,843
980 ND - NON	46,527	46,527	0
Direct Billed	0	0	0
Total	4,061,105	3,819,373	241,732

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 271 Auditor General

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,865			9,865
131 City Attorney	34,473	12,925	47,398	
161 Finance - General Accounting	212	40	252	
162 Finance - Treasury Management	53	8	61	
163 Finance - Financial System Services	4		4	
251 Information Technology	10,054	1,101	11,155	
261 Procurement	25	1	26	
Total Allocated Additions:	44,821	14,075	58,896	58,896
Total To Be Allocated:	54,686	14,075		68,761

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 271 Auditor General

	Total	General & Admin	Internal Audits
Wages & Benefits			
Salaries	6,989	0	6,989
Fringe Benefits	2,876	0	2,876
Other Expense & Cost			
Retirement Contribution	0	0	0
Life and Health Insurance	0	0	0
Workers' Compensation	0	0	0
Professional Service	0	0	0
Rentals and Leases	0	0	0
Travel and Per Diem	0	0	0
Repair and Maintenance	0	0	0
Office Supplies & Minor Equipment	0	0	0
Publications, Subscriptions, & Membershi	0	0	0
Major Machinery and Equipment	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	9,865	0	9,865
Deductions			
Total Deductions	0	0	0
Functional Cost	9,865	0	9,865
Allocation Step 1			
Inbound- All Others	44,821	0	44,821
1st Allocation	54,686	0	54,686
Allocation Step 2			
Inbound- All Others	14,075	0	14,075
2nd Allocation	14,075	0	14,075
Total For 00200 271 Auditor General			
Total Allocated	68,761	0	68,761

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	1,338,537	0.1177	64		64		64
131 City Attorney	8,630,669	0.7587	415		415		415
141 Civil Service Board	411,723	0.0362	20		20		20
150 City Manager's Office	2,428,693	0.2135	117		117		117
150.2 Agenda Coordination	289,970	0.0255	14		14		14
160 Finance - Director's Office	1,273,063	0.1119	61		61		61
161 Finance - General Accounting	2,685,069	0.2360	129		129		129
162 Finance - Treasury Management	2,771,484	0.2436	133		133		133
163 Finance - Financial System Services	267,085	0.0235	13		13		13
171-4 Human Resources	3,989,807	0.3507	192		192		192
231 Management and Budget	2,514,262	0.2210	121		121		121
241 GSA - Administration	964,786	0.0848	46		46		46
243 GSA - Miami Riverside Center	433,861	0.0381	21		21		21
244 GSA - Graphics	489,296	0.0430	24		24		24
246 GSA - Light Fleet	2,951,729	0.2595	142		142		142
247 GSA - Heavy Fleet	2,704,431	0.2377	130		130		130
251 Information Technology	9,764,464	0.8584	469		469		469
261 Procurement	2,091,274	0.1838	101		101		101
271 Auditor General	6,989	0.0006					
301-3 Risk Management	2,364,726	0.2079	114		114	30	144
431 Equal Opportunity & Diversity	410,310	0.0361	20		20	5	25
371 Grants Administration	1,418,156	0.1247	68		68	18	86
101 MAYOR	3,756,806	0.3303	181		181	48	229
111-5 COMMISSIONERS	11,411,295	1.0032	549		549	147	696
152 CODE COMPLIANCE	12,303,445	1.0816	591		591	159	750
181-9 FIRE-RESCUE	265,728,310	23.3598	12,775		12,775	3,426	16,201
190-1 POLICE	388,014,683	34.1099	18,649		18,649	5,006	23,655
201-9 PUBLIC WORKS	64,786,205	5.6953	3,115		3,115	835	3,950

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	48,090,101	4.2275	2,312		2,312	620	2,932
221 DEPT OF REAL ESTATE & ASSET	24,009,007	2.1106	1,154		1,154	310	1,464
242 GSA PROPERTY MNGT	6,750,283	0.5934	325		325	87	412
245 GSA COMMUNICATIONS SERVICES	1,821,972	0.1602	88		88	23	111
281-4 BUILDING	48,616,843	4.2738	2,337		2,337	627	2,964
291-8 PARKS & RECREATION	65,911,849	5.7942	3,169		3,169	850	4,019
342 ZONING	6,761,480	0.5944	325		325	87	412
351-5 PLANNING	8,385,119	0.7371	403		403	108	511
381 COMMUNICATIONS	2,048,955	0.1801	99		99	26	125
401 CIP	3,421,867	0.3008	165		165	44	209
441 OFFICE OF RESILIENCY AND	1,255,223	0.1103	60		60	16	76
450 HUMAN SERVICES	11,469,127	1.0082	551		551	148	699
910 CD-COMMUNITY & ECONOMIC	5,574,670	0.4901	268		268	72	340
920 CRA - COMMUNITY	45,947,395	4.0392	2,209		2,209	592	2,801
930 LIBERTY CITY	1,074,588	0.0945	52		52	14	66
940 VIRGINIA KEY	1,614,581	0.1419	78		78	21	99
980 ND - NON DEPARTMENTAL	58,591,459	5.1507	2,817		2,817	756	3,573
SubTotal	1,137,545,647	100.0000	54,686		54,686	14,075	68,761
Total	1,137,545,647	100.0000	54,686		54,686	14,075	68,761

Allocation Basis: Expenditures Excluding Disallowed Charges
Allocation Source: Finance Department - Oracle FY25Trial Balance

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 271 Auditor General

Receiving Department	Total	Internal Audits
121 City Clerk	64	64
131 City Attorney	415	415
141 Civil Service Board	20	20
150 City Manager's Office	117	117
150.2 Agenda Coordination	14	14
160 Finance - Director's Office	61	61
161 Finance - General	129	129
162 Finance - Treasury	133	133
163 Finance - Financial	13	13
171-4 Human Resources	192	192
231 Management and Budget	121	121
241 GSA - Administration	46	46
243 GSA - Miami Riverside	21	21
244 GSA - Graphics	24	24
246 GSA - Light Fleet	142	142
247 GSA - Heavy Fleet	130	130
251 Information Technology	469	469
261 Procurement	101	101
301-3 Risk Management	144	144
431 Equal Opportunity &	25	25
371 Grants Administration	86	86
101 MAYOR	229	229
111-5 COMMISSIONERS	696	696
152 CODE COMPLIANCE	750	750
181-9 FIRE-RESCUE	16,201	16,201
190-1 POLICE	23,655	23,655
201-9 PUBLIC WORKS	3,950	3,950
211-3 SOLID WASTE	2,932	2,932
221 DEPT OF REAL ESTATE	1,464	1,464
242 GSA PROPERTY MNGT	412	412
245 GSA	111	111
281-4 BUILDING	2,964	2,964
291-8 PARKS &	4,019	4,019
342 ZONING	412	412
351-5 PLANNING	511	511
381 COMMUNICATIONS	125	125

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 271 Auditor General

Receiving Department	Total	Internal Audits
401 CIP	209	209
441 OFFICE OF RESILIENCY	76	76
450 HUMAN SERVICES	699	699
910 CD-COMMUNITY &	340	340
920 CRA - COMMUNITY	2,801	2,801
930 LIBERTY CITY	66	66
940 VIRGINIA KEY	99	99
980 ND - NON	3,573	3,573
Direct Billed	0	0
Total	68,761	68,761

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

OFFICE OF THE INSPECTOR GENERAL

The Office of the Independent Inspector General (OIIG) was created pursuant to Section 52 of the City of Miami Charter. The Office is sufficiently independent to assure that no interference or influence external to the Office adversely affects the independence and objectivity of the Inspector General; is empowered to perform investigations, audits, reviews and oversight of City contracts, programs, projects, abuse, waste and mismanagement as well as City funded contracts, programs and projects; is empowered to provide inspector general services to other City agencies and authorities upon the approval of a request to provide such services by a majority of the City Commission; and has the power to issue subpoenas.

Costs of the Office of the Inspector General have been functionalized as follows:

Internal Audits: Costs associated with this function have been allocated based on the actual expenditure of each department.

Personnel Costs: Costs associated with Personnel Costs function have been allocated based on the number of employees by department.

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 272 Independent Inspector General

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
161 Finance - General Accounting	217	29	246	
162 Finance - Treasury Management	76	11	87	
163 Finance - Financial System Services	6		6	
Total Allocated Additions:	299	40	339	339
Total To Be Allocated:	299	40		339

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 272 Independent Inspector General

	Total	General & Admin	Internal Audits	Personel Costs
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Functional Cost	0	0	0	0
Allocation Step 1				
Inbound- All Others	299	299	0	0
Reallocate Admin Costs		(299)	299	0
1st Allocation	299	0	299	0
Allocation Step 2				
Inbound- All Others	40	40	0	0
Reallocate Admin Costs		(40)	40	0
2nd Allocation	40	0	40	0
Total For 00201 272 Independent Inspector				
Total Allocated	339	0	339	0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 272 Independent Inspector General

Activity - Internal Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1,338,537	0.1177					
131 City Attorney	8,630,669	0.7587	2		2		2
141 Civil Service Board	411,723	0.0362					
150 City Manager's Office	2,428,693	0.2135	1		1		1
150.2 Agenda Coordination	289,970	0.0255					
160 Finance - Director's Office	1,273,063	0.1119					
161 Finance - General Accounting	2,685,069	0.2360	1		1		1
162 Finance - Treasury Management	2,771,484	0.2436	1		1		1
163 Finance - Financial System Services	267,085	0.0235					
171-4 Human Resources	3,989,807	0.3507	1		1		1
231 Management and Budget	2,514,262	0.2210	1		1		1
241 GSA - Administration	964,786	0.0848					
243 GSA - Miami Riverside Center	433,861	0.0381					
244 GSA - Graphics	489,296	0.0430					
246 GSA - Light Fleet	2,951,729	0.2595	1		1		1
247 GSA - Heavy Fleet	2,704,431	0.2377	1		1		1
251 Information Technology	9,764,464	0.8584	3		3		3
261 Procurement	2,091,274	0.1838	1		1		1
271 Auditor General	6,989	0.0006					
301-3 Risk Management	2,364,726	0.2079	1		1		1
431 Equal Opportunity & Diversity	410,310	0.0361					
371 Grants Administration	1,418,156	0.1247					
101 MAYOR	3,756,806	0.3303	1		1		1
111-5 COMMISSIONERS	11,411,295	1.0032	3		3		3
152 CODE COMPLIANCE	12,303,445	1.0816	3		3		3
181-9 FIRE-RESCUE	265,728,310	23.3598	70		70	10	80
190-1 POLICE	388,014,683	34.1099	103		103	17	120
201-9 PUBLIC WORKS	64,786,205	5.6953	17		17	2	19

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 272 Independent Inspector General

Activity - Internal Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	48,090,101	4.2275	13		13	2	15
221 DEPT OF REAL ESTATE & ASSET	24,009,007	2.1106	6		6	1	7
242 GSA PROPERTY MNGT	6,750,283	0.5934	2		2		2
245 GSA COMMUNICATIONS SERVICES	1,821,972	0.1602					
281-4 BUILDING	48,616,843	4.2738	13		13	2	15
291-8 PARKS & RECREATION	65,911,849	5.7942	17		17	2	19
342 ZONING	6,761,480	0.5944	2		2		2
351-5 PLANNING	8,385,119	0.7371	2		2		2
381 COMMUNICATIONS	2,048,955	0.1801	1		1		1
401 CIP	3,421,867	0.3008	1		1		1
441 OFFICE OF RESILIENCY AND	1,255,223	0.1103					
450 HUMAN SERVICES	11,469,127	1.0082	3		3		3
910 CD-COMMUNITY & ECONOMIC	5,574,670	0.4901	1		1		1
920 CRA - COMMUNITY	45,947,395	4.0392	12		12	2	14
930 LIBERTY CITY	1,074,588	0.0945					
940 VIRGINIA KEY	1,614,581	0.1419					
980 ND - NON DEPARTMENTAL	58,591,459	5.1507	15		15	2	17
SubTotal	1,137,545,647	100.0000	299		299	40	339
Total	1,137,545,647	100.0000	299		299	40	339

Allocation Basis: Expenditures Excluding Disallowed Charges
Allocation Source: Finance Department - Oracle FY25Trial Balance

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 272 Independent Inspector General

Activity - Personel Costs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 272 Independent Inspector General

Receiving Department	Total	Internal Audits	Personel Costs
131 City Attorney	2	2	0
150 City Manager's Office	1	1	0
161 Finance - General	1	1	0
162 Finance - Treasury	1	1	0
171-4 Human Resources	1	1	0
231 Management and Budget	1	1	0
246 GSA - Light Fleet	1	1	0
247 GSA - Heavy Fleet	1	1	0
251 Information Technology	3	3	0
261 Procurement	1	1	0
301-3 Risk Management	1	1	0
101 MAYOR	1	1	0
111-5 COMMISSIONERS	3	3	0
152 CODE COMPLIANCE	3	3	0
181-9 FIRE-RESCUE	80	80	0
190-1 POLICE	120	120	0
201-9 PUBLIC WORKS	19	19	0
211-3 SOLID WASTE	15	15	0
221 DEPT OF REAL ESTATE	7	7	0
242 GSA PROPERTY MNGT	2	2	0
281-4 BUILDING	15	15	0
291-8 PARKS &	19	19	0
342 ZONING	2	2	0
351-5 PLANNING	2	2	0
381 COMMUNICATIONS	1	1	0
401 CIP	1	1	0
450 HUMAN SERVICES	3	3	0
910 CD-COMMUNITY &	1	1	0
920 CRA - COMMUNITY	14	14	0
980 ND - NON	17	17	0

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 272 Independent Inspector General

Receiving Department	Total	Internal Audits	Personel Costs
Direct Billed	0	0	0
Total	339	339	0

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 301-3 Risk Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,775,537			4,775,537
Equipment Depreciation	34,959		34,959	
131 City Attorney	93,494	35,053	128,547	
141 Civil Service Board	2,738	245	2,983	
150 City Manager's Office	19,887	1,523	21,410	
150.2 Agenda Coordination	5,749	849	6,598	
160 Finance - Director's Office	4,872	860	5,732	
161 Finance - General Accounting	14,871	2,100	16,971	
162 Finance - Treasury Management	15,971	2,137	18,108	
163 Finance - Financial System Services	4,691	243	4,934	
171-4 Human Resources	28,668	2,224	30,892	
243 GSA - Miami Riverside Center	319	249	568	
244 GSA - Graphics	4,964	550	5,514	
246 GSA - Light Fleet	137	36	173	
251 Information Technology	129,686	15,472	145,158	
261 Procurement	17,958	455	18,413	
271 Auditor General	114	30	144	
272 Independent Inspector General	1		1	
301-3 Risk Management		21,850	21,850	
431 Equal Opportunity & Diversity		3,710	3,710	
Total Allocated Additions:	379,079	87,586	466,665	466,665
Total To Be Allocated:	5,154,616	87,586		5,242,202

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Wages & Benefits					
Salaries	2,364,726	0	543,887	1,489,776	47,295
Fringe Benefits	223,023	0	51,295	140,506	4,460
Other Expense & Cost					
Retirement Contribution	705,000	0	162,150	444,150	14,100
Life and Health Insurance	483,000	0	111,090	304,290	9,660
Workers' Compensation	4,000	0	920	2,520	80
Unemployment Compensation	15,673	0	3,605	9,875	313
Professional Service	778,568	0	179,071	490,498	15,571
Travel and Per Diem	29,581	0	6,804	18,635	592
Postage	4,144	0	953	2,611	83
Rentals and Leases	1,565	0	360	986	31
Insurance	9,000	0	2,070	5,670	180
Repair and Maintenance	85,000	0	19,550	53,550	1,700
Advertising and Relations	0	0	0	0	0
Office Supplies & Minor Equipment	30,466	0	7,007	19,194	609
Other Current Charges	31,144	0	7,163	19,621	623
Publications, Subscriptions, & Membershi	10,647	0	2,449	6,707	213
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	4,775,537	0	1,098,374	3,008,589	95,510
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	4,775,537	0	1,098,374	3,008,589	95,510
Allocation Step 1					
Inbound- All Others	379,079	0	87,188	238,819	7,582
1st Allocation	5,154,616	0	1,185,562	3,247,408	103,092

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	87,586	0	20,145	55,178	1,752
2nd Allocation	87,586	0	20,145	55,178	1,752
Total For 00210 301-3 Risk Management					
Total Allocated	5,242,202	0	1,205,707	3,302,586	104,844

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management

	General Liability Ins	Police Tort Liability
Wages & Benefits		
Salaries	236,473	47,295
Fringe Benefits	22,302	4,460
Other Expense & Cost		
Retirement Contribution	70,500	14,100
Life and Health Insurance	48,300	9,660
Workers' Compensation	400	80
Unemployment Compensation	1,567	313
Professional Service	77,857	15,571
Travel and Per Diem	2,958	592
Postage	414	83
Rentals and Leases	157	31
Insurance	900	180
Repair and Maintenance	8,500	1,700
Advertising and Relations	0	0
Office Supplies & Minor Equipment	3,047	609
Other Current Charges	3,114	623
Publications, Subscriptions, & Membershi	1,065	213
Major Machinery and Equipment	0	0
Capital Outlay	0	0
Depreciation	0	0
Departmental Totals		
Total Expenditures	477,554	95,510
Deductions		
Total Deductions	0	0
Functional Cost	477,554	95,510
Allocation Step 1		
Inbound- All Others	37,908	7,582
1st Allocation	515,462	103,092

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management

	General Liability Ins	Police Tort Liability
Allocation Step 2		
Inbound- All Others	8,759	1,752
2nd Allocation	8,759	1,752
Total For 00210 301-3 Risk Management		
Total Allocated	524,221	104,844

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
141 Civil Service Board	511	0.0029	35		35		35
160 Finance - Director's Office	5,209	0.0299	355		355		355
171-4 Human Resources	8,961	0.0515	611		611		611
231 Management and Budget	1,146	0.0066	78		78		78
241 GSA - Administration	487,788	2.8034	33,236		33,236		33,236
301-3 Risk Management	94,647	0.5439	6,449		6,449		6,449
101 MAYOR	6,003	0.0345	409		409	7	416
111-5 COMMISSIONERS	19,357	0.1112	1,319		1,319	23	1,342
152 CODE COMPLIANCE	8,091	0.0465	551		551	10	561
181-9 FIRE-RESCUE	3,774,670	21.6934	257,188		257,188	4,526	261,714
190-1 POLICE	11,049,429	63.5020	752,855		752,855	13,249	766,104
201-9 PUBLIC WORKS	172,082	0.9890	11,725		11,725	206	11,931
211-3 SOLID WASTE	1,225,527	7.0432	83,502		83,502	1,469	84,971
221 DEPT OF REAL ESTATE & ASSET	1,684	0.0097	115		115	2	117
281-4 BUILDING	191,202	1.0989	13,028		13,028	229	13,257
291-8 PARKS & RECREATION	329,177	1.8918	22,429		22,429	395	22,824
342 ZONING	11,216	0.0645	764		764	13	777
381 COMMUNICATIONS	330	0.0019	22		22		22
401 CIP	13,081	0.0752	891		891	16	907
SubTotal	17,400,111	100.0000	1,185,562		1,185,562	20,145	1,205,707
Total	17,400,111	100.0000	1,185,562		1,185,562	20,145	1,205,707

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.2139	6,947		6,947		6,947
131 City Attorney	63	1.2252	39,787		39,787		39,787
141 Civil Service Board	5	0.0972	3,158		3,158		3,158
150 City Manager's Office	13	0.2528	8,210		8,210		8,210
150.2 Agenda Coordination	3	0.0583	1,895		1,895		1,895
160 Finance - Director's Office	9	0.1750	5,684		5,684		5,684
161 Finance - General Accounting	27	0.5251	17,052		17,052		17,052
162 Finance - Treasury Management	30	0.5834	18,946		18,946		18,946
163 Finance - Financial System Services	2	0.0389	1,263		1,263		1,263
171-4 Human Resources	41	0.7974	25,893		25,893		25,893
231 Management and Budget	20	0.3890	12,631		12,631		12,631
241 GSA - Administration	8	0.1556	5,052		5,052		5,052
243 GSA - Miami Riverside Center	5	0.0972	3,158		3,158		3,158
244 GSA - Graphics	6	0.1167	3,789		3,789		3,789
246 GSA - Light Fleet	37	0.7196	23,367		23,367		23,367
247 GSA - Heavy Fleet	30	0.5834	18,946		18,946		18,946
251 Information Technology	75	1.4586	47,366		47,366		47,366
261 Procurement	18	0.3501	11,368		11,368		11,368
301-3 Risk Management	21	0.4084	13,262		13,262		13,262
431 Equal Opportunity & Diversity	3	0.0583	1,895		1,895	35	1,930
371 Grants Administration	12	0.2334	7,579		7,579	140	7,719
101 MAYOR	21	0.4084	13,262		13,262	246	13,508
111-5 COMMISSIONERS	80	1.5558	50,524		50,524	936	51,460
152 CODE COMPLIANCE	78	1.5169	49,261		49,261	912	50,173
181-9 FIRE-RESCUE	922	17.9308	582,285		582,285	10,783	593,068
190-1 POLICE	1,709	33.2363	1,079,312		1,079,312	19,987	1,099,299
201-9 PUBLIC WORKS	156	3.0338	98,521		98,521	1,824	100,345
211-3 SOLID WASTE	213	4.1424	134,519		134,519	2,491	137,010

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	56	1.0891	35,367		35,367	655	36,022
242 GSA PROPERTY MNGT	40	0.7779	25,262		25,262	468	25,730
245 GSA COMMUNICATIONS SERVICES	8	0.1556	5,052		5,052	94	5,146
281-4 BUILDING	189	3.6756	119,362		119,362	2,210	121,572
291-8 PARKS & RECREATION	976	18.9809	616,389		616,389	11,415	627,804
342 ZONING	31	0.6029	19,578		19,578	363	19,941
351-5 PLANNING	53	1.0307	33,472		33,472	620	34,092
381 COMMUNICATIONS	9	0.1750	5,684		5,684	105	5,789
402 TRANSPORTATION	5	0.0972	3,158		3,158	58	3,216
401 CIP	24	0.4667	15,157		15,157	281	15,438
441 OFFICE OF RESILIENCY AND	5	0.0972	3,158		3,158	58	3,216
450 HUMAN SERVICES	74	1.4391	46,734		46,734	865	47,599
910 CD-COMMUNITY & ECONOMIC	41	0.7974	25,893		25,893	480	26,373
980 ND - NON DEPARTMENTAL	13	0.2528	8,210		8,210	152	8,362
SubTotal	5,142	100.0000	3,247,408		3,247,408	55,178	3,302,586
Total	5,142	100.0000	3,247,408		3,247,408	55,178	3,302,586

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.0668	69		69		69
150 City Manager's Office	2	0.0668	69		69		69
246 GSA - Light Fleet	106	3.5392	3,649		3,649		3,649
247 GSA - Heavy Fleet	21	0.7012	723		723		723
251 Information Technology	6	0.2003	207		207		207
261 Procurement	1	0.0334	34		34		34
301-3 Risk Management	1	0.0334	34		34		34
101 MAYOR	6	0.2003	207		207	4	211
111-5 COMMISSIONERS	54	1.8030	1,859		1,859	33	1,892
152 CODE COMPLIANCE	72	2.4040	2,478		2,478	44	2,522
181-9 FIRE-RESCUE	226	7.5459	7,779		7,779	139	7,918
190-1 POLICE	1,668	55.6928	57,414		57,414	1,021	58,435
201-9 PUBLIC WORKS	163	5.4424	5,611		5,611	100	5,711
211-3 SOLID WASTE	221	7.3790	7,607		7,607	136	7,743
221 DEPT OF REAL ESTATE & ASSET	16	0.5342	551		551	10	561
242 GSA PROPERTY MNGT	11	0.3673	379		379	7	386
281-4 BUILDING	97	3.2387	3,339		3,339	60	3,399
291-8 PARKS & RECREATION	204	6.8114	7,022		7,022	125	7,147
351-5 PLANNING	2	0.0668	69		69	1	70
381 COMMUNICATIONS	9	0.3005	310		310	6	316
402 TRANSPORTATION	65	2.1703	2,237		2,237	40	2,277
401 CIP	8	0.2671	275		275	5	280
450 HUMAN SERVICES	24	0.8013	826		826	15	841
910 CD-COMMUNITY & ECONOMIC	5	0.1669	172		172	3	175
920 CRA - COMMUNITY	2	0.0668	69		69	1	70
970 COMPONENT UNITS	3	0.1002	103		103	2	105
SubTotal	2,995	100.0000	103,092		103,092	1,752	104,844
Total	2,995	100.0000	103,092		103,092	1,752	104,844

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.2139	1,103		1,103		1,103
131 City Attorney	63	1.2252	6,315		6,315		6,315
141 Civil Service Board	5	0.0972	501		501		501
150 City Manager's Office	13	0.2528	1,303		1,303		1,303
150.2 Agenda Coordination	3	0.0583	301		301		301
160 Finance - Director's Office	9	0.1750	902		902		902
161 Finance - General Accounting	27	0.5251	2,707		2,707		2,707
162 Finance - Treasury Management	30	0.5834	3,007		3,007		3,007
163 Finance - Financial System Services	2	0.0389	200		200		200
171-4 Human Resources	41	0.7974	4,110		4,110		4,110
231 Management and Budget	20	0.3890	2,005		2,005		2,005
241 GSA - Administration	8	0.1556	802		802		802
243 GSA - Miami Riverside Center	5	0.0972	501		501		501
244 GSA - Graphics	6	0.1167	601		601		601
246 GSA - Light Fleet	37	0.7196	3,709		3,709		3,709
247 GSA - Heavy Fleet	30	0.5834	3,007		3,007		3,007
251 Information Technology	75	1.4586	7,518		7,518		7,518
261 Procurement	18	0.3501	1,804		1,804		1,804
301-3 Risk Management	21	0.4084	2,105		2,105		2,105
431 Equal Opportunity & Diversity	3	0.0583	301		301	6	307
371 Grants Administration	12	0.2334	1,203		1,203	22	1,225
101 MAYOR	21	0.4084	2,105		2,105	39	2,144
111-5 COMMISSIONERS	80	1.5558	8,020		8,020	149	8,169
152 CODE COMPLIANCE	78	1.5169	7,819		7,819	145	7,964
181-9 FIRE-RESCUE	922	17.9308	92,426		92,426	1,712	94,138
190-1 POLICE	1,709	33.2363	171,323		171,323	3,172	174,495
201-9 PUBLIC WORKS	156	3.0338	15,638		15,638	290	15,928
211-3 SOLID WASTE	213	4.1424	21,352		21,352	395	21,747

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	56	1.0891	5,614		5,614	104	5,718
242 GSA PROPERTY MNGT	40	0.7779	4,010		4,010	74	4,084
245 GSA COMMUNICATIONS SERVICES	8	0.1556	802		802	15	817
281-4 BUILDING	189	3.6756	18,946		18,946	351	19,297
291-8 PARKS & RECREATION	976	18.9809	97,840		97,840	1,812	99,652
342 ZONING	31	0.6029	3,108		3,108	58	3,166
351-5 PLANNING	53	1.0307	5,313		5,313	98	5,411
381 COMMUNICATIONS	9	0.1750	902		902	17	919
402 TRANSPORTATION	5	0.0972	501		501	9	510
401 CIP	24	0.4667	2,406		2,406	45	2,451
441 OFFICE OF RESILIENCY AND	5	0.0972	501		501	9	510
450 HUMAN SERVICES	74	1.4391	7,418		7,418	137	7,555
910 CD-COMMUNITY & ECONOMIC	41	0.7974	4,110		4,110	76	4,186
980 ND - NON DEPARTMENTAL	13	0.2528	1,303		1,303	24	1,327
SubTotal	5,142	100.0000	515,462		515,462	8,759	524,221
Total	5,142	100.0000	515,462		515,462	8,759	524,221

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	103,092		103,092	1,752	104,844
SubTotal	100	100.0000	103,092		103,092	1,752	104,844
Total	100	100.0000	103,092		103,092	1,752	104,844

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	8,050	0	6,947	0	1,103	0
131 City Attorney	46,171	0	39,787	69	6,315	0
141 Civil Service Board	3,694	35	3,158	0	501	0
150 City Manager's Office	9,582	0	8,210	69	1,303	0
150.2 Agenda Coordination	2,196	0	1,895	0	301	0
160 Finance - Director's Office	6,941	355	5,684	0	902	0
161 Finance - General	19,759	0	17,052	0	2,707	0
162 Finance - Treasury	21,953	0	18,946	0	3,007	0
163 Finance - Financial	1,463	0	1,263	0	200	0
171-4 Human Resources	30,614	611	25,893	0	4,110	0
231 Management and Budget	14,714	78	12,631	0	2,005	0
241 GSA - Administration	39,090	33,236	5,052	0	802	0
243 GSA - Miami Riverside	3,659	0	3,158	0	501	0
244 GSA - Graphics	4,390	0	3,789	0	601	0
246 GSA - Light Fleet	30,725	0	23,367	3,649	3,709	0
247 GSA - Heavy Fleet	22,676	0	18,946	723	3,007	0
251 Information Technology	55,091	0	47,366	207	7,518	0
261 Procurement	13,206	0	11,368	34	1,804	0
301-3 Risk Management	21,850	6,449	13,262	34	2,105	0
431 Equal Opportunity &	2,237	0	1,930	0	307	0
371 Grants Administration	8,944	0	7,719	0	1,225	0
101 MAYOR	16,279	416	13,508	211	2,144	0
111-5 COMMISSIONERS	62,863	1,342	51,460	1,892	8,169	0
152 CODE COMPLIANCE	61,220	561	50,173	2,522	7,964	0
181-9 FIRE-RESCUE	956,838	261,714	593,068	7,918	94,138	0
190-1 POLICE	2,203,177	766,104	1,099,299	58,435	174,495	104,844
201-9 PUBLIC WORKS	133,915	11,931	100,345	5,711	15,928	0
211-3 SOLID WASTE	251,471	84,971	137,010	7,743	21,747	0
221 DEPT OF REAL ESTATE	42,418	117	36,022	561	5,718	0
242 GSA PROPERTY MNGT	30,200	0	25,730	386	4,084	0
245 GSA	5,963	0	5,146	0	817	0
281-4 BUILDING	157,525	13,257	121,572	3,399	19,297	0
291-8 PARKS &	757,427	22,824	627,804	7,147	99,652	0
342 ZONING	23,884	777	19,941	0	3,166	0
351-5 PLANNING	39,573	0	34,092	70	5,411	0
381 COMMUNICATIONS	7,046	22	5,789	316	919	0

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
402 TRANSPORTATION	6,003	0	3,216	2,277	510	0
401 CIP	19,076	907	15,438	280	2,451	0
441 OFFICE OF RESILIENCY	3,726	0	3,216	0	510	0
450 HUMAN SERVICES	55,995	0	47,599	841	7,555	0
910 CD-COMMUNITY &	30,734	0	26,373	175	4,186	0
920 CRA - COMMUNITY	70	0	0	70	0	0
970 COMPONENT UNITS	105	0	0	105	0	0
980 ND - NON	9,689	0	8,362	0	1,327	0
Direct Billed	0	0	0	0	0	0
Total	5,242,202	1,205,707	3,302,586	104,844	524,221	104,844

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CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 431 Equal Opportunity & Diversity

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	704,507			704,507
Building Depreciation	2,437		2,437	
131 City Attorney	10,969	4,112	15,081	
141 Civil Service Board	391	35	426	
150 City Manager's Office	2,841	218	3,059	
150.2 Agenda Coordination	821	121	942	
160 Finance - Director's Office	696	123	819	
161 Finance - General Accounting	1,665	226	1,891	
162 Finance - Treasury Management	984	143	1,127	
163 Finance - Financial System Services	676	35	711	
171-4 Human Resources	4,096	318	4,414	
243 GSA - Miami Riverside Center	14,739	1,259	15,998	
251 Information Technology	159,890	17,494	177,384	
261 Procurement	1,569	35	1,604	
271 Auditor General	20	5	25	
301-3 Risk Management	2,196	41	2,237	
431 Equal Opportunity & Diversity		530	530	
Total Allocated Additions:	203,990	24,695	228,685	228,685
Total To Be Allocated:	908,497	24,695		933,192

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 431 Equal Opportunity & Diversity

	Total	General & Admin	EO & Diversity
Wages & Benefits			
Salaries	410,310	0	410,310
Fringe Benefits	68,014	0	68,014
Other Expense & Cost			
Retirement Contribution	133,000	0	133,000
Life and Health Insurance	72,000	0	72,000
Workers' Compensation	8,000	0	8,000
Travel and Per Diem	399	0	399
Rentals and Leases	646	0	646
Repair and Maintenance	11,000	0	11,000
Office Supplies & Minor Equipment	898	0	898
Publications, Subscriptions, and Members	240	0	240
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	704,507	0	704,507
Deductions			
Total Deductions	0	0	0
Functional Cost	704,507	0	704,507
Allocation Step 1			
Inbound- All Others	203,990	0	203,990
1st Allocation	908,497	0	908,497
Allocation Step 2			
Inbound- All Others	24,695	0	24,695
2nd Allocation	24,695	0	24,695
Total For 00220 431 Equal Opportunity &			
Total Allocated	933,192	0	933,192

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	0.2139	1,944		1,944		1,944
131 City Attorney	63	1.2252	11,131		11,131		11,131
141 Civil Service Board	5	0.0972	883		883		883
150 City Manager's Office	13	0.2528	2,297		2,297		2,297
150.2 Agenda Coordination	3	0.0583	530		530		530
160 Finance - Director's Office	9	0.1750	1,590		1,590		1,590
161 Finance - General Accounting	27	0.5251	4,770		4,770		4,770
162 Finance - Treasury Management	30	0.5834	5,300		5,300		5,300
163 Finance - Financial System Services	2	0.0389	353		353		353
171-4 Human Resources	41	0.7974	7,244		7,244		7,244
231 Management and Budget	20	0.3890	3,534		3,534		3,534
241 GSA - Administration	8	0.1556	1,413		1,413		1,413
243 GSA - Miami Riverside Center	5	0.0972	883		883		883
244 GSA - Graphics	6	0.1167	1,060		1,060		1,060
246 GSA - Light Fleet	37	0.7196	6,537		6,537		6,537
247 GSA - Heavy Fleet	30	0.5834	5,300		5,300		5,300
251 Information Technology	75	1.4586	13,251		13,251		13,251
261 Procurement	18	0.3501	3,180		3,180		3,180
301-3 Risk Management	21	0.4084	3,710		3,710		3,710
431 Equal Opportunity & Diversity	3	0.0583	530		530		530
371 Grants Administration	12	0.2334	2,120		2,120	63	2,183
101 MAYOR	21	0.4084	3,710		3,710	110	3,820
111-5 COMMISSIONERS	80	1.5558	14,135		14,135	419	14,554
152 CODE COMPLIANCE	78	1.5169	13,781		13,781	409	14,190
181-9 FIRE-RESCUE	922	17.9308	162,900		162,900	4,829	167,729
190-1 POLICE	1,709	33.2363	301,956		301,956	8,949	310,905
201-9 PUBLIC WORKS	156	3.0338	27,562		27,562	817	28,379
211-3 SOLID WASTE	213	4.1424	37,633		37,633	1,116	38,749

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	56	1.0891	9,894		9,894	293	10,187
242 GSA PROPERTY MNGT	40	0.7779	7,067		7,067	210	7,277
245 GSA COMMUNICATIONS SERVICES	8	0.1556	1,413		1,413	42	1,455
281-4 BUILDING	189	3.6756	33,393		33,393	990	34,383
291-8 PARKS & RECREATION	976	18.9809	172,441		172,441	5,112	177,553
342 ZONING	31	0.6029	5,477		5,477	162	5,639
351-5 PLANNING	53	1.0307	9,364		9,364	278	9,642
381 COMMUNICATIONS	9	0.1750	1,590		1,590	47	1,637
402 TRANSPORTATION	5	0.0972	883		883	26	909
401 CIP	24	0.4667	4,240		4,240	126	4,366
441 OFFICE OF RESILIENCY AND	5	0.0972	883		883	26	909
450 HUMAN SERVICES	74	1.4391	13,074		13,074	388	13,462
910 CD-COMMUNITY & ECONOMIC	41	0.7974	7,244		7,244	215	7,459
980 ND - NON DEPARTMENTAL	13	0.2528	2,297		2,297	68	2,365
SubTotal	5,142	100.0000	908,497		908,497	24,695	933,192
Total	5,142	100.0000	908,497		908,497	24,695	933,192

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

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 431 Equal Opportunity & Diversity

Receiving Department	Total	EO & Diversity
121 City Clerk	1,944	1,944
131 City Attorney	11,131	11,131
141 Civil Service Board	883	883
150 City Manager's Office	2,297	2,297
150.2 Agenda Coordination	530	530
160 Finance - Director's Office	1,590	1,590
161 Finance - General	4,770	4,770
162 Finance - Treasury	5,300	5,300
163 Finance - Financial	353	353
171-4 Human Resources	7,244	7,244
231 Management and Budget	3,534	3,534
241 GSA - Administration	1,413	1,413
243 GSA - Miami Riverside	883	883
244 GSA - Graphics	1,060	1,060
246 GSA - Light Fleet	6,537	6,537
247 GSA - Heavy Fleet	5,300	5,300
251 Information Technology	13,251	13,251
261 Procurement	3,180	3,180
301-3 Risk Management	3,710	3,710
431 Equal Opportunity &	530	530
371 Grants Administration	2,183	2,183
101 MAYOR	3,820	3,820
111-5 COMMISSIONERS	14,554	14,554
152 CODE COMPLIANCE	14,190	14,190
181-9 FIRE-RESCUE	167,729	167,729
190-1 POLICE	310,905	310,905
201-9 PUBLIC WORKS	28,379	28,379
211-3 SOLID WASTE	38,749	38,749
221 DEPT OF REAL ESTATE	10,187	10,187
242 GSA PROPERTY MNGT	7,277	7,277
245 GSA	1,455	1,455
281-4 BUILDING	34,383	34,383
291-8 PARKS &	177,553	177,553
342 ZONING	5,639	5,639
351-5 PLANNING	9,642	9,642
381 COMMUNICATIONS	1,637	1,637

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 431 Equal Opportunity & Diversity

Receiving Department	Total	EO & Diversity
402 TRANSPORTATION	909	909
401 CIP	4,366	4,366
441 OFFICE OF RESILIENCY	909	909
450 HUMAN SERVICES	13,462	13,462
910 CD-COMMUNITY &	7,459	7,459
980 ND - NON	2,365	2,365
Direct Billed	0	0
Total	933,192	933,192

CITY OF MIAMI, FLORIDA

NATURE AND EXTENT OF SERVICES

BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 371 Grants Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,726,922			2,726,922
Building Depreciation	4,157		4,157	
131 City Attorney	47,530	17,820	65,350	
141 Civil Service Board	1,565	140	1,705	
150 City Manager's Office	11,364	871	12,235	
150.2 Agenda Coordination	13,963	2,062	16,025	
160 Finance - Director's Office	2,784	491	3,275	
161 Finance - General Accounting	26,137	3,478	29,615	
162 Finance - Treasury Management	3,576	518	4,094	
163 Finance - Financial System Services	2,195	113	2,308	
171-4 Human Resources	16,382	1,271	17,653	
243 GSA - Miami Riverside Center	25,143	2,148	27,291	
244 GSA - Graphics	1,311	145	1,456	
251 Information Technology	56,071	6,516	62,587	
261 Procurement	9,119	215	9,334	
271 Auditor General	68	18	86	
301-3 Risk Management	8,782	162	8,944	
431 Equal Opportunity & Diversity	2,120	63	2,183	
371 Grants Administration		17,108	17,108	
Total Allocated Additions:	232,267	53,139	285,406	285,406
Total To Be Allocated:	2,959,189	53,139		3,012,328

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration

	Total	General & Admin	Grants Administration	Other Funding
Wages & Benefits				
Salaries	1,418,156	0	524,718	893,438
Fringe Benefits	162,315	0	60,057	102,258
Other Expense & Cost				
Retirement Contribution	310,000	0	114,700	195,300
Life and Health Insurance	144,000	0	53,280	90,720
Workers' Compensation	42,000	0	15,540	26,460
Professional Service	105,105	0	38,889	66,216
Communications and Relations	0	0	0	0
Travel and Per Diem	4,346	0	1,608	2,738
Postage	0	0	0	0
Utility Services	0	0	0	0
Rentals and Leases	0	0	0	0
Insurance	0	0	0	0
Repair and Maintenance	33,000	0	12,210	20,790
Advertising and Relations	3,379	0	1,250	2,129
Other Current Charges	81,229	0	30,055	51,174
Office Supplies & Minor Equipment	6,525	0	2,414	4,111
Publications, Subscriptions, & Membershi	26,374	0	9,758	16,616
Major Machinery and Equipment	0	0	0	0
Depreciation	0	0	0	0
Transfer and Others	390,493	0	144,482	246,011
Departmental Totals				
Total Expenditures	2,726,922	0	1,008,961	1,717,961
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,726,922	0	1,008,961	1,717,961
Allocation Step 1				
Inbound- All Others	232,267	0	85,939	146,328
1st Allocation	2,959,189	0	1,094,900	1,864,289

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration

	Total	General & Admin	Grants Administration	Other Funding
Allocation Step 2				
Inbound- All Others	53,139	0	19,661	33,478
2nd Allocation	53,139	0	19,661	33,478
Total For 00230 371 Grants Administration				
Total Allocated	3,012,328	0	1,114,561	1,897,767

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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
241 GSA - Administration	1	0.7813	8,554		8,554		8,554
371 Grants Administration	2	1.5625	17,108		17,108		17,108
181-9 FIRE-RESCUE	18	14.0625	153,970		153,970	2,831	156,801
190-1 POLICE	30	23.4375	256,617		256,617	4,719	261,336
201-9 PUBLIC WORKS	1	0.7813	8,554		8,554	157	8,711
221 DEPT OF REAL ESTATE & ASSET	2	1.5625	17,108		17,108	315	17,423
291-8 PARKS & RECREATION	1	0.7813	8,554		8,554	157	8,711
401 CIP	14	10.9375	119,755		119,755	2,202	121,957
441 OFFICE OF RESILIENCY AND	7	5.4688	59,877		59,877	1,101	60,978
910 CD-COMMUNITY & ECONOMIC	52	40.6248	444,803		444,803	8,179	452,982
SubTotal	128	100.0000	1,094,900		1,094,900	19,661	1,114,561
Total	128	100.0000	1,094,900		1,094,900	19,661	1,114,561

Allocation Basis: Number of Grants Administered
Allocation Source: Finance Department - SEFA Report

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
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	1,864,289		1,864,289	33,478	1,897,767
SubTotal	100	100.0000	1,864,289		1,864,289	33,478	1,897,767
Total	100	100.0000	1,864,289		1,864,289	33,478	1,897,767

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2027 BASED ON ACTUALS AS OF SEPTEMBER 30, 2025
Schedule .5 - Allocation Summary
For Department 371 Grants Administration

Receiving Department	Total	Grants Administration	Other Funding
241 GSA - Administration	8,554	8,554	0
371 Grants Administration	17,108	17,108	0
181-9 FIRE-RESCUE	156,801	156,801	0
190-1 POLICE	261,336	261,336	0
201-9 PUBLIC WORKS	8,711	8,711	0
221 DEPT OF REAL ESTATE	17,423	17,423	0
291-8 PARKS &	8,711	8,711	0
401 CIP	121,957	121,957	0
441 OFFICE OF RESILIENCY	60,978	60,978	0
910 CD-COMMUNITY &	452,982	452,982	0
999 OTHER	1,897,767	0	1,897,767
Direct Billed	0	0	0
Total	3,012,328	1,114,561	1,897,767

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Indirect Cost Rate Base Details

CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 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, 2025

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		$ -	$ 61,674
				-	61,674
Inflation Reduction Act Urban & Community Forestry Program	10.727	24-DG-11083150-560		-	3,742
				-	3,742
Total U.S. Department of Agriculture				-	65,416
U.S. Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster:					
Community Development Block Grants/Entitlement Grants	14.218	B-16-MC-12-0013		65,561	65,561
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-12-0013		375,285	375,285
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-12-0013		38,454	68,283
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-12-0013		55,000	513,897
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-12-0013		-	482,398
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-12-0013		24,495	350,849
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-12-0013		87,155	2,440,221
Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-12-0013		836,720	2,270,842
Community Development Block Grants/Entitlement Grants	14.218	B-24-MC-12-0013		336,236	3,789,840
Community Development Block Grants/Entitlement Grants	14.218	B25MC120013		-	86
				1,818,906	10,357,262
Community Development Block Grants/Entitlement Grants-CV	14.218	B-20-MW-12-0013		-	739,936
				-	739,936
Community Development Block Grants/Entitlement Grants/Neighborhood Stabilization Program (NSP)	14.218	B-08-MN-12-0016		-	598,623
				-	598,623
Total CDBG - Entitlement Grant Cluster				1,818,906	11,695,821
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT052		-	3,175
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT121		-	8,071
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	MT122			9,892
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	IO130		-	5,299
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	IO132		-	2,822
				-	29,259
Emergency Solutions Grants Program	14.231	E-24-MC-12-0003		-	470,016
				-	470,016
HOME Investment Partnerships Program	14.239	M15-MC120211		-	37,446
HOME Investment Partnerships Program	14.239	M18-MC120211		-	130,685
HOME Investment Partnerships Program	14.239	M19-MC120211		-	940,501
HOME Investment Partnerships Program	14.239	M20-MC120211		-	623,002
HOME Investment Partnerships Program	14.239	M21-MC120211		-	451,591
HOME Investment Partnerships Program	14.239	M21-MP120211		-	8,128,100
HOME Investment Partnerships Program	14.239	M22-MC120211		-	34,011
HOME Investment Partnerships Program	14.239	M23MC120211		-	5,963

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2025

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)					
HOME Investment Partnerships Program	14.239	M24-MC120211		8,003	309,495
				8,003	10,660,794
Housing Opportunities for Persons with AIDS	14.241	FLH22-F005		-	14,838
Housing Opportunities for Persons with AIDS	14.241	FLH23-F005		-	2,787,182
Housing Opportunities for Persons with AIDS	14.241	FLH24F005		687,427	13,695,843
Total Housing Opportunities for Persons with AIDS				687,427	16,497,863
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	B-23-CP-FL-0421		-	2,626
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	B-24-CP-FL-0591		-	74,788
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	B-24-CP-FL-0592		-	45,015
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	B-24-CP-FL-0639		-	112,692
				-	235,121
Pass-Through Miami Dade County Homeless Trust:					
Continuum of Care (COC) Program:					
Continuum of Care Program	14.267	FL0211L4D002316	FL0211L4D002316	-	202,278
Continuum of Care Program	14.267	FL0211L4D002417	FL0211L4D002417	-	506,334
				-	708,612
Section 8 Project - Based Cluster:					
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation 1	14.856	FL145MR0001		-	2,070,023
				-	2,070,023
Housing Voucher Cluster:					
Section 8 Housing Choice Vouchers	14.871	FL145		-	3,344,768
				-	3,344,768
Mainstream Vouchers	14.879	FL145		-	617,789
				-	617,789
Total Housing Voucher Cluster				-	3,962,557
Total U.S. Department of Housing and Urban Development				2,514,336	46,330,066
U.S. Department of Justice					
Comprehensive Forensic DNA Analysis Grant Program	16.036	15PBJA-24-GG-02416-DNAX		-	17,765
				-	17,765
Pass-Through Office of the Florida Attorney General:					
Crime Victim Assistance	16.575	VOCA-C -2024-City of Miami Police Department-00224		-	137,191
				-	137,191
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02139-SLEM		-	1,050
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03496-UHPX		-	603,568
Public Safety Partnership and Community Policing Grants	16.710	2020ULWX0074		-	556,179
				-	1,160,797

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2025

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 Justice (cont'd)					
Pass-Through Office of the Florida Attorney General (cont'd):					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-04320-BSCI		-	249,485
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-24-GG-05305-JAGX		-	1,233
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DG-BX-0011		135,007	262,728
				135,007	513,446
Pass-Through Florida Department of Law Enforcement:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00656-MUMU		-	14,321
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-02972-MUMU		-	72,743
				-	87,064
Byrne Criminal Justice Innovation Program	16.817	15PBJA-21-GG-04114-BCJI		-	456,119
				-	456,119
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15PBJA-21-GG-04303-MENT		-	91,964
				-	91,964
Equitable Sharing Program	16.922	Not Applicable		-	467,545
				-	467,545
Total U.S. Department of Justice				135,007	2,931,891
U.S. Department of Transportation					
Pass-Through Florida Department of Transportation- Federal Highway Administration:					
Recreational Trails Program	20.219	T1921	12RECT019	-	200,000
				-	200,000
Highway Safety Cluster:					
Pass-Through Florida Department of Transportation:					
State and Community Highway Traffic Safety Program	20.600	G3409	69A37522300004020FL0	-	106,376
State and Community Highway Traffic Safety Program	20.600	G3453	69A37522300004020FL0	-	89,056
Total				-	195,432
National Priority Safety Programs	20.616	G2P51	69A3752330000405DFLM	-	7,169
				-	7,169
Total Highway Safety Cluster				-	202,601
Total U.S. Department of Transportation				-	402,601
U.S. Department of the Treasury					
Emergency Rental Assistance Program ERA 2	21.023	1505-0270		-	70,115
				-	70,115
Coronavirus State and Local Fiscal Recovery Funds	21.027			-	10,833,541
Coronavirus State and Local Fiscal Recovery Funds	21.027	23FRP35		-	4,282,046
Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP45		-	103,711
Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP56		-	3,828
Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP58		-	244,633
				-	15,467,759
Total U.S. Department of the Treasury				-	15,537,874

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2025

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 Energy					
Energy Efficiency and Conservation Block Grant Program	81.128	SE0000546		-	289,293
Total U.S. Department of Energy				-	289,293
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	-	287,389
Total U.S. Department of Health and Human Services				-	287,389
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		-	4,800
High Intensity Drug Trafficking Areas Program	95.001	G24MI0001A		-	23,761
High Intensity Drug Trafficking Areas Program	95.001	HID1225G0603		-	31,954
Total Executive Office of the President				-	60,515
U.S. Department of Homeland Security					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-K-4718		-	2,827,353
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2021-CA-00034		-	37,450
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2021-CA-00034-S01		-	80,770
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2022-CA-00057		-	171,145
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2023-CA-05396		-	386,027
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2024-CA-05147		-	1,109,200
				-	4,611,945
Pass-Through State of Florida Division of Emergency Management:					
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Z5316		-	92,707
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Z2070		-	13,981
				-	106,688
Assistance to Firefighters Grant	97.044	EMW-2022-FG-01526		-	383,928
Assistance to Firefighters Grant	97.044	EMW-2023-FG-02366		-	54,906
				-	438,834
Pass Through State of Florida Division of Emergency Management:					
Homeland Security Grant Program	97.067	R0401	EMW-2021-SS-00056-S01	-	20,309
Homeland Security Grant Program	97.067	R0521	EMW-2021-SS-00056-S01	2,781,935	3,481,979
Homeland Security Grant Program	97.067	R0571	EMW-2022-SS-00029-S01	-	24,968
Homeland Security Grant Program	97.067	R0588	EMW-2022-SS-00029-S01	3,736,040	8,311,947
Homeland Security Grant Program	97.067	R0924	EMW-2023-SS-00058-S01	778,834	3,000,301
Homeland Security Grant Program	97.067	R0917	EMW-2023-SS-00058-S01	-	28,081
Homeland Security Grant Program	97.067	R1193	EMW-2024-SS-05135	104,074	199,934
Homeland Security Grant Program	97.067	R1189	EMW-2024-SS-05135	-	10,747
				7,400,883	15,078,266
Securing the Cities Program	97.106	20CWDSTC00007-04-00		337,037	2,874,788
				337,037	2,874,788
Total U.S. Department of Homeland Security				7,737,920	23,110,521
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 10,387,263	$ 89,015,566

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2025

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		$ -	$ 1,404,547
Statewide Water Quality Restoration Projects	37.039	LPA0328		-	190,055
Statewide Water Quality Restoration Projects	37.039	LPA0330		-	672,712
Statewide Water Quality Restoration Projects	37.039	LPA0331		-	157,460
Statewide Water Quality Restoration Projects	37.039	LPA0333		-	290,119
Statewide Water Quality Restoration Projects	37.039	LPA0334		-	209,652
Statewide Water Quality Restoration Projects	37.039	LPA0338		-	100,000
				-	3,024,545
Resilient Florida Program	37.098	22FRP53		-	36,080
Resilient Florida Program	37.098	22SRP32		-	254,045
Resilient Florida Program	37.098	24SRP22		-	228,057
Resilient Florida Program	37.098	24SRP23		-	441,182
Resilient Florida Program	37.098	24SRP29		-	57,570
Resilient Florida Program	37.098	24SRP17		-	177,231
				-	1,194,165
Total Department of Environmental Protection				-	4,218,710
Florida Housing Finance Corporation					
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP FY2021-2022		-	67,224
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP FY2022-2023		-	1,520,562
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP FY2023-2024		-	2,961,458
State Housing Initiatives Partnership Program (SHIP)	40.901	SHIP FY2024-2025		-	179,331
Total Florida Housing Finance Corporation				-	4,728,575
Department of Transportation					
Public Transit Service Development Program	55.012	G1U25		-	183,655
				-	183,655
Local Transportation Projects	55.039	G2Y48		-	353,552
Local Transportation Projects	55.039	G2901		-	6,478
				-	360,030
Total Department of Transportation				-	543,685
Department of Health					
Emergency Medical Services (EMS) Matching Awards	64.003	M2413		-	49,476
				-	49,476
Pass-Through Miami-Dade County, Florida:					
County Grant Awards	64.005	EMS County Grant #C0013		-	91,854
				-	91,854
Total Department of Health				-	141,330

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2025

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
Florida Department of Elder Affairs					
Senior Center - Fixed Capital Outlay (FCO)	65.013	XQ104		-	695,217
				-	695,217
Total Florida Department of Elders Affairs				-	695,217
Department of Law Enforcement					
Identify Theft and Fraud Grant Program	71.042	L6007		-	1,415
				-	1,415
FDLE Drone Replacement Program	71.092	3X123		-	472,585
FDLE Drone Replacement Program	71.092	3X032		-	32,193
				-	504,778
State Assistance for Fentanyl Eradication (S.A.F.E.) in Florida	71.122	2023-SAFE-SF-042		-	58,139
				-	58,139
Online Sting Operations Grant Program	71.148	OS016		-	45,306
				-	45,306
Total Department of Law Enforcement				-	609,638
Total Expenditures of State Financial Assistance				$ -	$ 10,937,155
TOTAL EXPENDITURES FOR FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE				$ 10,387,263	$ 99,952,721

CITY OF MIAMI, FLORIDA

Title 2 of the CFR, Part 200 Cost Allocation Plan and Indirect Cost Rates for use in FY2027 Based on Actual Expenditures for the

FISCAL YEAR ENDED
SEPTEMBER 30, 2025



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