



MILLER J. DAWKINS  
MINI PARK  
CITY OF MIAMI,  
FLORIDA

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

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



# CITY OF MIAMI, FLORIDA

## COST ALLOCATION PLAN FOR FY 2026 BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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## *Certificate of Cost Allocation Plan and Indirect Costs*

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## CERTIFICATE OF COST ALLOCATION PLAN

### CITY OF MIAMI, FLORIDA

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

- 1) All costs included in this proposal dated September 23, 2025 to establish cost allocations or billings for the fiscal year October 1, 2025 through September 30, 2026 based on the fiscal year ending September 30, 2024 are allowable in accordance with the requirements of the Code of Federal Regulations Title 2, Chapter I, Chapter II, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards based on a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: **City of Miami, Florida**

Signature:



Name Official: Erica T. Paschal Darling

Title: Assistant City Manager/CFO

Date of Execution: 09/23/2025

## CERTIFICATE OF INDIRECT COSTS

### *City of Miami, Florida*

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

- 1) All costs included in this proposal dated September 23, 2025 to establish billing or final indirect costs rates for the fiscal year October 1, 2025 through September 30, 2026 based on the fiscal year ending September 30, 2026 are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of the Code of Federal Regulations Title 2, Chapter I, Chapter II, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.
- 2) All costs included in this proposal are properly allocable to Federal awards based on a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: **City of Miami, Florida**

Signature:



Name Official: Erica T. Paschal Darling

Title: Assistant City Manager/CFO

Date of Execution: 09/23/2025

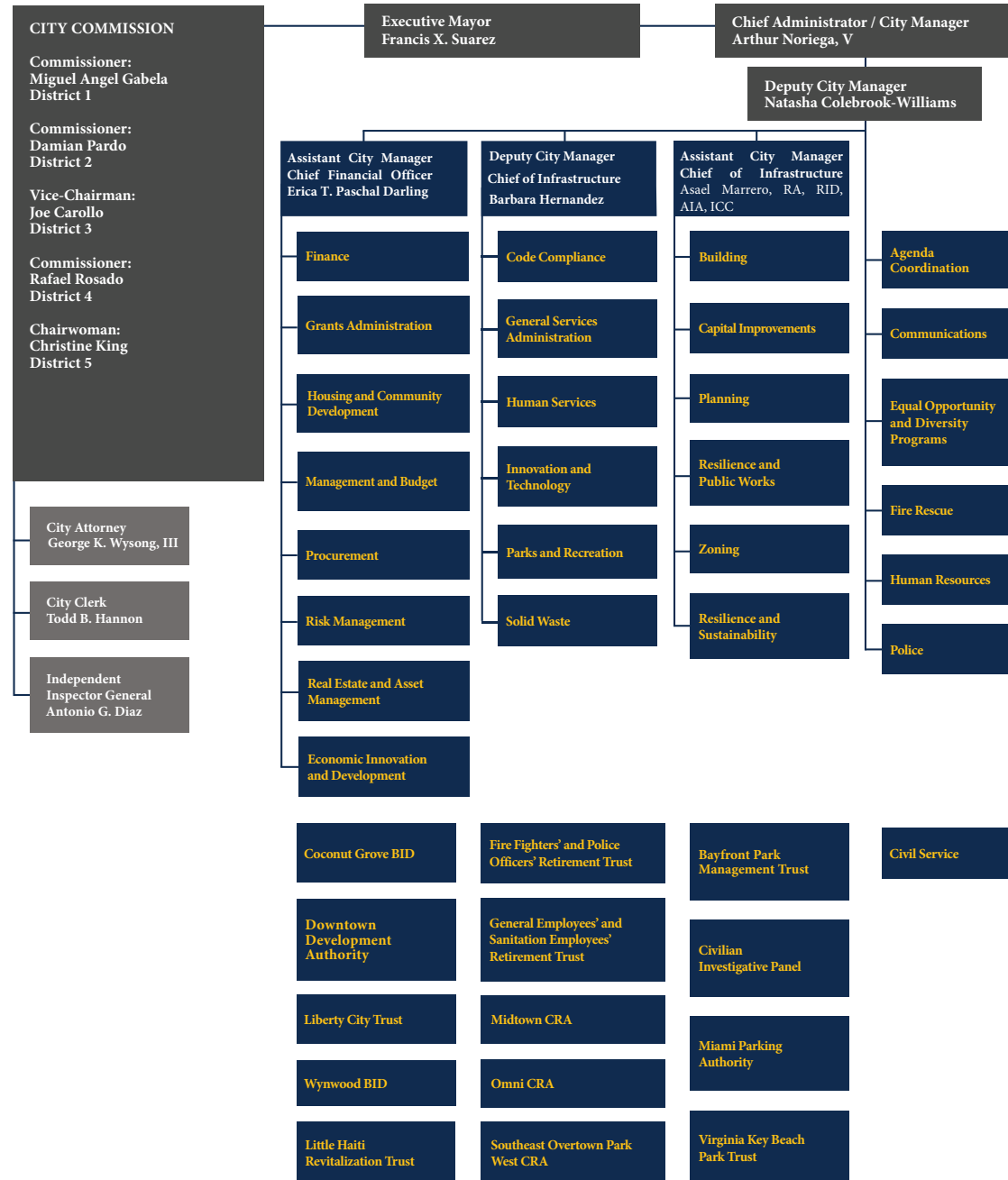
## *City Organizational Chart*

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# CITY ORGANIZATIONAL CHART

# COST ALLOCATION PLAN



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## *Cost Allocation Methodology*

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# *City of Miami, Florida*

## *Cost Allocation Methodology*

### **OVERVIEW**

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

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

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

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

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

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

## **PROCESS**

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

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

## **FORMAT OF THE REPORT**

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

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

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

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

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

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

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

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

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



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## *Cost Allocation Plan*

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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Allocated Costs By Department**

Detail

Central Service Departments	101 MAYOR	111-5 COMMISSIONERS	152 CODE COMPLIANCE	181-9 FIRE-RESCUE	190-1 POLICE	201-9 PUBLIC WORKS	211-3 SOLID WASTE
Building Depreciation	0	761	19,674	30,655	7,251	27,441	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	43,663	130,478	89,569	0
131 City Attorney	9,349	267,396	571,567	567,516	3,573,696	1,118,514	365,255
141 Civil Service Board	3,121	11,861	10,924	140,618	261,258	24,971	34,959
150 City Manager's Office	16,126	61,278	56,440	726,465	1,349,727	129,006	180,608
150.2 Agenda Coordination	0	171,939	0	13,306	30,705	0	1,024
160 Finance - Director's Office	5,317	20,203	18,607	239,511	444,996	42,533	59,546
161 Finance - General	17,210	78,018	33,130	659,064	1,343,702	137,524	140,765
162 Finance - Treasury	4,081	22,990	24,134	852,353	592,852	317,049	704,953
163 Finance - Financial	2,827	6,919	8,073	70,445	99,384	23,939	19,753
171-4 Human Resources	27,303	103,749	95,558	1,229,973	2,285,203	218,419	305,788
231 Management and Budget	0	0	0	1,864,125	2,740,540	55,645	166,936
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	1	5,351	140,059	211,692	52,316	189,434	6,097
244 GSA - Graphics	1,151	25,628	1,100	10,572	8,811	952	4,229
246 GSA - Light Fleet	13,596	99,008	347,014	694,309	3,495,263	0	7,262,427
247 GSA - Heavy Fleet	0	0	0	25,277	52,345	2,695,529	6,652,763
251 Information Technology	72,268	425,714	308,079	1,332,491	6,926,475	652,230	367,342
261 Procurement	71,404	237,868	19,966	651,568	478,881	78,146	93,916
271 Auditor General	5,093	15,545	17,854	399,082	588,744	108,206	74,281
301-3 Risk Management	15,640	60,211	58,086	910,333	2,304,058	144,020	263,481
431 Equal Opportunity &	2,851	10,832	9,977	128,413	238,578	22,804	31,925
371 Grants Administration	0	0	0	111,638	240,451	0	8,588
Total Allocated	267,338	1,625,271	1,740,242	10,913,069	27,245,714	6,075,931	16,744,636
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	267,338	1,625,271	1,740,242	10,913,069	27,245,714	6,075,931	16,744,636
Adjustments	0	0	0	0	0	0	0
Proposed Costs	267,338	1,625,271	1,740,242	10,913,069	27,245,714	6,075,931	16,744,636



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024  
Allocated Costs By Department**

Detail

Central Service Departments	221 DEPT OF REAL ESTATE & ASSET	242 GSA PROPERTY MNGT	245 GSA COMMUNICATIONS	281-4 BUILDING	291-8 PARKS & RECREATION	342 ZONING	351-5 PLANNING
	MGMT						
Building Depreciation	12,897	0	0	58,814	15,461	12,856	21,239
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	64,160	0	0	0
131 City Attorney	792,216	0	0	877,608	180,446	810,603	468,411
141 Civil Service Board	7,803	5,931	1,249	28,093	145,299	4,682	7,180
150 City Manager's Office	40,314	30,639	6,450	145,131	750,654	24,189	37,089
150.2 Agenda Coordination	16,375	0	0	2,047	5,118	4,094	68,574
160 Finance - Director's Office	13,292	10,102	2,126	47,849	247,486	7,975	12,228
161 Finance - General	366,774	29,434	9,744	148,029	709,564	10,740	83,749
162 Finance - Treasury	490,410	5,840	2,692	859,705	1,235,029	175,492	158,993
163 Finance - Financial	35,762	3,695	1,009	23,495	88,142	3,198	13,401
171-4 Human Resources	68,257	51,874	10,921	245,722	1,270,928	40,953	62,796
231 Management and Budget	83,468	0	0	69,557	139,113	0	0
241 GSA - Administration	0	7,001,858	1,474,075	0	0	0	0
243 GSA - Miami Riverside	89,123	0	0	413,695	106,774	88,836	157,564
244 GSA - Graphics	999	259	4	3,376	5,496	189	4,075
246 GSA - Light Fleet	15,235	0	0	222,122	732,364	0	3,765
247 GSA - Heavy Fleet	10,545	0	0	0	371,807	0	0
251 Information Technology	186,602	0	0	1,458,192	903,084	197,436	523,776
261 Procurement	263,152	106,222	21,592	93,779	658,904	19,476	26,285
271 Auditor General	36,371	9,634	2,603	62,048	94,386	9,183	11,702
301-3 Risk Management	39,303	29,807	6,182	146,358	755,709	23,472	35,619
431 Equal Opportunity &	7,126	5,416	1,140	25,654	132,689	4,276	6,556
371 Grants Administration	25,762	0	0	0	8,588	0	0
Total Allocated	2,601,786	7,290,711	1,539,787	4,995,434	8,557,041	1,437,650	1,703,002
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,601,786	7,290,711	1,539,787	4,995,434	8,557,041	1,437,650	1,703,002
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,601,786	7,290,711	1,539,787	4,995,434	8,557,041	1,437,650	1,703,002



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Allocated Costs By Department**

Detail

Central Service Departments	381 COMMUNICATIONS	401 CIP	441 OFFICE OF RESILIENCY AND	450 HUMAN SERVICES	910 CD-COMMUNITY & ECONOMIC	920 CRA - COMMUNITY REDEVELOPMENT	930 LIBERTY CITY
Building Depreciation	6,360	10,582	0	4,921	14,956	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	40,852	0	0	0	10,220	0
131 City Attorney	7,792	214,727	14,648	63,889	393,927	137,749	6,856
141 Civil Service Board	1,249	3,278	937	11,237	5,462	0	0
150 City Manager's Office	6,450	16,932	4,838	58,052	28,221	0	0
150.2 Agenda Coordination	0	5,118	57,315	0	35,822	3,071	2,047
160 Finance - Director's Office	2,126	5,582	1,595	19,139	9,304	0	0
161 Finance - General	9,367	162,743	14,179	53,458	857,885	52,828	3,335
162 Finance - Treasury	0	9,563	1,317	29,916	39,057	17,237	1,496
163 Finance - Financial	1,800	5,520	1,564	8,973	10,506	1,151	101
171-4 Human Resources	10,921	28,668	8,191	98,289	47,780	0	0
231 Management and Budget	13,912	153,025	0	0	27,823	0	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	43,898	73,148	0	33,961	103,718	0	0
244 GSA - Graphics	89	778	625	1,112	285	2	5
246 GSA - Light Fleet	19,348	9,856	403,341	91,224	1,662	5,508	0
247 GSA - Heavy Fleet	0	0	0	0	0	0	0
251 Information Technology	41,462	226,726	0	265,654	178,635	132,862	20,107
261 Procurement	21,777	20,618	7,313	96,265	26,790	25,061	4,179
271 Auditor General	2,639	4,030	1,733	18,461	12,976	65,931	1,534
301-3 Risk Management	6,517	16,523	4,636	56,525	27,287	112	0
431 Equal Opportunity &	1,140	2,993	856	10,262	4,988	0	0
371 Grants Administration	0	85,875	8,588	0	386,438	0	0
Total Allocated	196,847	1,097,137	531,676	921,338	2,213,522	451,732	39,660
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	196,847	1,097,137	531,676	921,338	2,213,522	451,732	39,660
Adjustments	0	0	0	0	0	0	0
Proposed Costs	196,847	1,097,137	531,676	921,338	2,213,522	451,732	39,660

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024  
Allocated Costs By Department**

Detail

Central Service Departments	940 VIRGINIA KEY	950 CIVILIAN INVESTIGATIVE	960 PENSION	970 COMPONENT UNITS	980 ND - NON DEPARTMENTAL	999 OTHER	SubTotal
Building Depreciation	0	0	0	0	1,253	0	245,121
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	0	2,461,211	2,840,153
131 City Attorney	53,293	34,593	0	478,695	0	0	11,008,746
141 Civil Service Board	0	937	0	0	2,029	0	713,078
150 City Manager's Office	0	4,838	0	0	10,482	0	3,683,929
150.2 Agenda Coordination	1,024	1,024	3,071	10,235	0	0	431,909
160 Finance - Director's Office	0	1,595	0	0	3,456	0	1,214,568
161 Finance - General	30,265	7,172	0	2,488	39,271	253,540	5,253,978
162 Finance - Treasury	29,979	3,151	0	1,300	15,985	1,268,515	6,864,089
163 Finance - Financial	1,903	466	0	91	1,206	2	433,325
171-4 Human Resources	0	8,191	0	0	17,747	0	6,237,231
231 Management and Budget	0	0	0	0	0	0	5,314,144
241 GSA - Administration	0	0	0	0	0	0	8,475,933
243 GSA - Miami Riverside	0	5	1,077	0	8,651	0	1,725,400
244 GSA - Graphics	0	98	0	1,137	0	0	70,972
246 GSA - Light Fleet	0	0	0	1,784	0	0	13,417,826
247 GSA - Heavy Fleet	0	0	0	3,953	0	0	9,812,219
251 Information Technology	69,173	15,641	0	52,805	8,040	747,163	15,111,957
261 Procurement	112,620	40,279	0	8,704	26,817	0	3,211,582
271 Auditor General	2,413	0	0	0	54,378	0	1,598,827
301-3 Risk Management	0	4,636	0	112	10,046	1,036	4,919,709
431 Equal Opportunity &	0	856	0	0	1,853	0	651,185
371 Grants Administration	0	0	0	0	0	1,491,445	2,367,373
Total Allocated	300,670	123,482	4,148	561,304	201,214	6,222,912	105,603,254
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	300,670	123,482	4,148	561,304	201,214	6,222,912	105,603,254
Adjustments	0	0	0	0	0	0	0
Proposed Costs	300,670	123,482	4,148	561,304	201,214	6,222,912	105,603,254



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024  
Allocated Costs By Department**

Detail

Central Service Departments	Direct Billed	Unallocated	Total
Building Depreciation	0	0	245,121
Equipment Depreciation	0	0	0
121 City Clerk	0	0	2,840,153
131 City Attorney	0	0	11,008,746
141 Civil Service Board	0	0	713,078
150 City Manager's Office	0	0	3,683,929
150.2 Agenda Coordination	0	0	431,909
160 Finance - Director's Office	0	0	1,214,568
161 Finance - General	0	0	5,253,978
162 Finance - Treasury	0	0	6,864,089
163 Finance - Financial	0	0	433,325
171-4 Human Resources	0	0	6,237,231
231 Management and Budget	0	0	5,314,144
241 GSA - Administration	0	0	8,475,933
243 GSA - Miami Riverside	635,737	0	2,361,137
244 GSA - Graphics	1,762,989	0	1,833,961
246 GSA - Light Fleet	6,115,041	0	19,532,867
247 GSA - Heavy Fleet	6,939,602	0	16,751,821
251 Information Technology	0	0	15,111,957
261 Procurement	0	0	3,211,582
271 Auditor General	0	0	1,598,827
301-3 Risk Management	0	0	4,919,709
431 Equal Opportunity &	0	0	651,185
371 Grants Administration	0	0	2,367,373
Total Allocated	15,453,369	0	121,056,623
Roll Forward	0	0	0
Cost With Roll Forward	15,453,369	0	121,056,623
Adjustments	0	0	0
Proposed Costs	15,453,369	0	121,056,623



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

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	7,326,042	0	
121 City Clerk	2,607,201	0	
131 City Attorney	12,202,207	0	
141 Civil Service Board	676,273	0	
150 City Manager's Office	3,552,642	( 246,583)	
150.2 Agenda Coordination	412,186	0	
160 Finance - Director's Office	2,764,595	0	
161 Finance - General Accounting	4,485,081	0	
162 Finance - Treasury Management	73,529,347	( 68,382,239)	
163 Finance - Financial System Services	407,303	0	
171-4 Human Resources	6,096,519	0	
231 Management and Budget	5,112,008	0	
241 GSA - Administration	22,410,336	( 3,522,704)	
243 GSA - Miami Riverside Center	2,200,818	0	
244 GSA - Graphics	858,749	0	
246 GSA - Light Fleet	8,152,695	0	
247 GSA - Heavy Fleet	11,344,400	0	
251 Information Technology	16,226,648	( 126,569)	
261 Procurement	3,287,298	0	
271 Auditor General	1,562,904	0	
301-3 Risk Management	4,934,040	0	
431 Equal Opportunity & Diversity	640,227	0	
371 Grants Administration	2,126,663	0	
101 MAYOR			267,338
111-5 COMMISSIONERS			1,625,271
152 CODE COMPLIANCE			1,740,242
181-9 FIRE-RESCUE			10,913,069
190-1 POLICE			27,245,714
201-9 PUBLIC WORKS			6,075,931
211-3 SOLID WASTE			16,744,636
221 DEPT OF REAL ESTATE & ASSET MGMT			2,601,786
242 GSA PROPERTY MNGT			7,290,711
245 GSA COMMUNICATIONS SERVICES			1,539,787
281-4 BUILDING			4,995,434
291-8 PARKS & RECREATION			8,557,041



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

Department	Total Expenditures	Cost Adjustments	Total Allocated	
342 ZONING			1,437,650	
351-5 PLANNING			1,703,002	
381 COMMUNICATIONS			196,847	
401 CIP			1,097,137	
441 OFFICE OF RESILIENCY AND SUSTAINABIL			531,676	
450 HUMAN SERVICES			921,338	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			2,213,522	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			451,732	
930 LIBERTY CITY			39,660	
940 VIRGINIA KEY			300,670	
950 CIVILIAN INVESTIGATIVE PANEL			123,482	
960 PENSION			4,148	
970 COMPONENT UNITS			561,304	
980 ND - NON DEPARTMENTAL			201,214	
999 OTHER			6,222,912	
Direct Billed Total			15,453,369	
Unallocated Total			0	
Totals	<u>193,334,718</u>	<u>( 72,278,095)</u>	<u>121,056,623</u>	Deviation 0

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

Department	Building Depreciation	Equipment Depreciation	121 City Clerk	131 City Attorney	141 Civil Service Board	150 City Manager's	150.2 Agenda
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
Building Depreciation	( 418,536)	0	0	0	0	0	0
Equipment Depreciation	0	( 7,326,042)	0	0	0	0	0
121 City Clerk	0	1,187	( 2,870,160)	39,554	1,574	7,789	91,365
131 City Attorney	29,824	125	23,308	( 13,153,808)	8,587	42,488	38,069
141 Civil Service Board	2,963	0	0	51,422	( 779,422)	3,541	0
150 City Manager's Office	9,828	27	0	312,585	3,121	( 4,011,884)	43,990
150.2 Agenda Coordination	0	0	0	243,711	468	2,418	( 678,002)
160 Finance - Director's Office	42,612	0	0	830,861	1,560	8,063	5,118
161 Finance - General	0	2,200	0	0	4,214	21,770	0
162 Finance - Treasury	0	1,174	0	0	4,525	23,383	0
163 Finance - Financial	0	0	0	0	312	1,612	0
171-4 Human Resources	23,525	15,480	0	120,920	6,087	31,445	12,282
231 Management and Budget	6,707	0	0	23,373	3,121	16,126	28,657
241 GSA - Administration	1,497	1,349,314	0	95,676	1,249	6,450	2,047
243 GSA - Miami Riverside	12,016	4,108	0	0	937	4,838	0
244 GSA - Graphics	0	9,438	0	0	781	4,032	0
246 GSA - Light Fleet	0	5,136,357	0	0	5,462	28,221	0
247 GSA - Heavy Fleet	0	690,393	0	0	4,994	25,801	0
251 Information Technology	30,984	114,818	6,699	19,322	11,081	57,246	2,047
261 Procurement	6,788	1,421	0	230,310	2,809	14,513	3,071
271 Auditor General	0	0	0	26,178	0	0	0
301-3 Risk Management	0	0	0	73,861	3,278	16,932	10,235
431 Equal Opportunity &	2,465	0	0	21,192	468	2,418	0
371 Grants Administration	4,206	0	0	56,097	1,716	8,869	9,212
101 MAYOR	0	0	0	9,349	3,121	16,126	0
111-5 COMMISSIONERS	761	0	0	267,396	11,861	61,278	171,939
152 CODE COMPLIANCE	19,674	0	0	571,567	10,924	56,440	0
181-9 FIRE-RESCUE	30,655	0	43,663	567,516	140,618	726,465	13,306
190-1 POLICE	7,251	0	130,478	3,573,696	261,258	1,349,727	30,705
201-9 PUBLIC WORKS	27,441	0	89,569	1,118,514	24,971	129,006	0
211-3 SOLID WASTE	0	0	0	365,255	34,959	180,608	1,024
221 DEPT OF REAL ESTATE	12,897	0	0	792,216	7,803	40,314	16,375
242 GSA PROPERTY MNGT	0	0	0	0	5,931	30,639	0
245 GSA	0	0	0	0	1,249	6,450	0
281-4 BUILDING	58,814	0	64,160	877,608	28,093	145,131	2,047

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

Department	Building Depreciation	Equipment Depreciation	121 City Clerk	131 City Attorney	141 Civil Service Board	150 City Manager's	150.2 Agenda
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
291-8 PARKS &	15,461	0	0	180,446	145,299	750,654	5,118
342 ZONING	12,856	0	0	810,603	4,682	24,189	4,094
351-5 PLANNING	21,239	0	0	468,411	7,180	37,089	68,574
381 COMMUNICATIONS	6,360	0	0	7,792	1,249	6,450	0
401 CIP	10,582	0	40,852	214,727	3,278	16,932	5,118
441 OFFICE OF RESILIENCY	0	0	0	14,648	937	4,838	57,315
450 HUMAN SERVICES	4,921	0	0	63,889	11,237	58,052	0
910 CD-COMMUNITY &	14,956	0	0	393,927	5,462	28,221	35,822
920 CRA - COMMUNITY	0	0	10,220	137,749	0	0	3,071
930 LIBERTY CITY	0	0	0	6,856	0	0	2,047
940 VIRGINIA KEY	0	0	0	53,293	0	0	1,024
950 CIVILIAN	0	0	0	34,593	937	4,838	1,024
960 PENSION	0	0	0	0	0	0	3,071
970 COMPONENT UNITS	0	0	0	478,695	0	0	10,235
980 ND - NON	1,253	0	0	0	2,029	10,482	0
999 OTHER	0	0	2,461,211	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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

Department	160 Finance - Director's 8.5	161 Finance - General 9.5	162 Finance - Treasury 10.5	163 Finance - Financial 11.5	171-4 Human Resources 12.5	231 Management and 13.5	241 GSA - 14.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	2,480	12,926	7,786	3,087	13,858	0	0
131 City Attorney	13,526	20,244	3,223	5,091	75,587	13,422	0
141 Civil Service Board	1,127	2,534	1,107	978	6,299	0	0
150 City Manager's Office	4,509	14,420	4,863	4,409	25,196	26,843	0
150.2 Agenda Coordination	676	1,376	748	639	3,779	0	0
160 Finance - Director's Office	( 4,016,128)	10,828	1,809	2,854	12,598	13,422	0
161 Finance - General	1,275,196	( 6,017,737)	1,618	7,457	34,013	0	0
162 Finance - Treasury	1,305,063	245,850	( 6,963,335)	32,464	36,533	0	0
163 Finance - Financial	127,476	994	680	( 543,080)	2,520	0	0
171-4 Human Resources	10,367	18,511	3,939	11,192	( 6,761,594)	0	0
231 Management and Budget	5,317	8,604	2,168	5,876	27,303	( 5,409,566)	0
241 GSA - Administration	2,126	36,590	5,565	2,677	10,921	41,735	( 22,848,166)
243 GSA - Miami Riverside	1,595	9,698	2,733	928	8,191	0	1,105,556
244 GSA - Graphics	1,329	5,931	1,629	804	6,826	0	921,297
246 GSA - Light Fleet	9,304	209,722	17,621	4,396	47,780	0	6,449,079
247 GSA - Heavy Fleet	8,507	73,824	14,104	3,045	43,683	0	5,896,301
251 Information Technology	18,874	42,905	6,677	11,226	96,923	0	0
261 Procurement	4,785	8,873	1,813	5,277	24,573	0	0
271 Auditor General	0	2,176	1,431	95	0	0	0
301-3 Risk Management	5,582	17,169	18,869	4,664	28,668	0	0
431 Equal Opportunity &	797	1,682	863	673	4,095	0	0
371 Grants Administration	2,924	18,902	0	1,923	15,017	0	0
101 MAYOR	5,317	17,210	4,081	2,827	27,303	0	0
111-5 COMMISSIONERS	20,203	78,018	22,990	6,919	103,749	0	0
152 CODE COMPLIANCE	18,607	33,130	24,134	8,073	95,558	0	0
181-9 FIRE-RESCUE	239,511	659,064	852,353	70,445	1,229,973	1,864,125	0
190-1 POLICE	444,996	1,343,702	592,852	99,384	2,285,203	2,740,540	0
201-9 PUBLIC WORKS	42,533	137,524	317,049	23,939	218,419	55,645	0
211-3 SOLID WASTE	59,546	140,765	704,953	19,753	305,788	166,936	0
221 DEPT OF REAL ESTATE	13,292	366,774	490,410	35,762	68,257	83,468	0
242 GSA PROPERTY MNGT	10,102	29,434	5,840	3,695	51,874	0	7,001,858
245 GSA	2,126	9,744	2,692	1,009	10,921	0	1,474,075
281-4 BUILDING	47,849	148,029	859,705	23,495	245,722	69,557	0

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

Department	160 Finance - Director's 8.5	161 Finance - General 9.5	162 Finance - Treasury 10.5	163 Finance - Financial 11.5	171-4 Human Resources 12.5	231 Management and 13.5	241 GSA - 14.5
291-8 PARKS &	247,486	709,564	1,235,029	88,142	1,270,928	139,113	0
342 ZONING	7,975	10,740	175,492	3,198	40,953	0	0
351-5 PLANNING	12,228	83,749	158,993	13,401	62,796	0	0
381 COMMUNICATIONS	2,126	9,367	0	1,800	10,921	13,912	0
401 CIP	5,582	162,743	9,563	5,520	28,668	153,025	0
441 OFFICE OF RESILIENCY	1,595	14,179	1,317	1,564	8,191	0	0
450 HUMAN SERVICES	19,139	53,458	29,916	8,973	98,289	0	0
910 CD-COMMUNITY &	9,304	857,885	39,057	10,506	47,780	27,823	0
920 CRA - COMMUNITY	0	52,828	17,237	1,151	0	0	0
930 LIBERTY CITY	0	3,335	1,496	101	0	0	0
940 VIRGINIA KEY	0	30,265	29,979	1,903	0	0	0
950 CIVILIAN	1,595	7,172	3,151	466	8,191	0	0
960 PENSION	0	0	0	0	0	0	0
970 COMPONENT UNITS	0	2,488	1,300	91	0	0	0
980 ND - NON	3,456	39,271	15,985	1,206	17,747	0	0
999 OTHER	0	253,540	1,268,515	2	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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

Department	243 GSA - Miami 15.5	244 GSA - Graphics 16.5	246 GSA - Light Fleet 17.5	247 GSA - Heavy Fleet 18.5	251 Information 19.5	261 Procurement 20.5	271 Auditor General 21.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	( 161)	( 497)	0	0	55,747	14,477	1,867
131 City Attorney	182,180	( 545)	2,245	0	420,981	7,558	11,504
141 Civil Service Board	18,095	0	0	0	9,307	671	596
150 City Manager's Office	60,034	( 128)	2,711	0	98,087	73,953	3,267
150.2 Agenda Coordination	0	( 3,584)	0	0	10,148	2,348	384
160 Finance - Director's Office	259,761	( 3,651)	0	0	26,109	28,454	1,675
161 Finance - General	0	( 54)	0	0	154,754	3,354	3,784
162 Finance - Treasury	( 231)	( 76)	0	0	117,733	19,791	3,864
163 Finance - Financial	0	0	0	0	0	0	379
171-4 Human Resources	143,700	( 294)	0	0	197,007	29,714	5,566
231 Management and Budget	40,972	( 605)	0	0	91,217	17,250	3,435
241 GSA - Administration	9,142	( 155)	593,701	1,476,680	218,739	64,372	1,361
243 GSA - Miami Riverside	( 3,381,675)	0	0	0	0	24,152	694
244 GSA - Graphics	0	( 1,826,408)	0	0	0	10,399	684
246 GSA - Light Fleet	0	259	( 20,154,609)	0	0	54,342	3,925
247 GSA - Heavy Fleet	0	0	0	( 18,228,501)	0	90,234	3,733
251 Information Technology	213,845	42	20,556	0	( 16,894,969)	64,020	13,373
261 Procurement	46,854	963	2,107	0	97,730	( 3,758,429)	2,974
271 Auditor General	0	51	0	0	65,930	8,807	( 1,667,572)
301-3 Risk Management	304	635	422	0	134,118	20,533	3,180
431 Equal Opportunity &	17,016	0	0	0	15,684	1,393	583
371 Grants Administration	29,027	86	0	0	69,721	11,025	1,917
101 MAYOR	1	1,151	13,596	0	72,268	71,404	5,093
111-5 COMMISSIONERS	5,351	25,628	99,008	0	425,714	237,868	15,545
152 CODE COMPLIANCE	140,059	1,100	347,014	0	308,079	19,966	17,854
181-9 FIRE-RESCUE	211,692	10,572	694,309	25,277	1,332,491	651,568	399,082
190-1 POLICE	52,316	8,811	3,495,263	52,345	6,926,475	478,881	588,744
201-9 PUBLIC WORKS	189,434	952	0	2,695,529	652,230	78,146	108,206
211-3 SOLID WASTE	6,097	4,229	7,262,427	6,652,763	367,342	93,916	74,281
221 DEPT OF REAL ESTATE	89,123	999	15,235	10,545	186,602	263,152	36,371
242 GSA PROPERTY MNGT	0	259	0	0	0	106,222	9,634
245 GSA	0	4	0	0	0	21,592	2,603
281-4 BUILDING	413,695	3,376	222,122	0	1,458,192	93,779	62,048



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

Department	243 GSA - Miami 15.5	244 GSA - Graphics 16.5	246 GSA - Light Fleet 17.5	247 GSA - Heavy Fleet 18.5	251 Information 19.5	261 Procurement 20.5	271 Auditor General 21.5
291-8 PARKS &	106,774	5,496	732,364	371,807	903,084	658,904	94,386
342 ZONING	88,836	189	0	0	197,436	19,476	9,183
351-5 PLANNING	157,564	4,075	3,765	0	523,776	26,285	11,702
381 COMMUNICATIONS	43,898	89	19,348	0	41,462	21,777	2,639
401 CIP	73,148	778	9,856	0	226,726	20,618	4,030
441 OFFICE OF RESILIENCY	0	625	403,341	0	0	7,313	1,733
450 HUMAN SERVICES	33,961	1,112	91,224	0	265,654	96,265	18,461
910 CD-COMMUNITY &	103,718	285	1,662	0	178,635	26,790	12,976
920 CRA - COMMUNITY	0	2	5,508	0	132,862	25,061	65,931
930 LIBERTY CITY	0	5	0	0	20,107	4,179	1,534
940 VIRGINIA KEY	0	0	0	0	69,173	112,620	2,413
950 CIVILIAN	5	98	0	0	15,641	40,279	0
960 PENSION	1,077	0	0	0	0	0	0
970 COMPONENT UNITS	0	1,137	1,784	3,953	52,805	8,704	0
980 ND - NON	8,651	0	0	0	8,040	26,817	54,378
999 OTHER	0	0	0	0	747,163	0	0
Direct Billings	635,737	1,762,989	6,115,041	6,939,602	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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

Department	301-3 Risk Management	431 Equal Opportunity &	371 Grants	Total Plan Allocated
	22.5	23.5	24.5	
Building Depreciation	0	0	0	0
Equipment Depreciation	0	0	0	0
121 City Clerk	8,379	1,541	0	0
131 City Attorney	45,778	8,406	0	0
141 Civil Service Board	3,809	700	0	0
150 City Manager's Office	15,308	2,802	0	0
150.2 Agenda Coordination	2,285	420	0	0
160 Finance - Director's Office	8,059	1,401	0	0
161 Finance - General	20,567	3,783	0	0
162 Finance - Treasury	22,091	4,063	0	0
163 Finance - Financial	1,524	280	0	0
171-4 Human Resources	30,170	5,464	0	0
231 Management and Budget	15,235	2,802	0	0
241 GSA - Administration	39,726	1,121	0	0
243 GSA - Miami Riverside	4,570	841	0	0
244 GSA - Graphics	3,809	700	0	0
246 GSA - Light Fleet	30,543	4,903	0	0
247 GSA - Heavy Fleet	24,999	4,483	0	0
251 Information Technology	54,305	9,947	0	0
261 Procurement	13,748	2,522	0	0
271 Auditor General	0	0	0	0
301-3 Risk Management	( 5,275,432)	2,942	0	0
431 Equal Opportunity &	2,318	( 711,874)	0	0
371 Grants Administration	8,500	1,568	( 2,367,373)	0
101 MAYOR	15,640	2,851	0	267,338
111-5 COMMISSIONERS	60,211	10,832	0	1,625,271
152 CODE COMPLIANCE	58,086	9,977	0	1,740,242
181-9 FIRE-RESCUE	910,333	128,413	111,638	10,913,069
190-1 POLICE	2,304,058	238,578	240,451	27,245,714
201-9 PUBLIC WORKS	144,020	22,804	0	6,075,931
211-3 SOLID WASTE	263,481	31,925	8,588	16,744,636
221 DEPT OF REAL ESTATE	39,303	7,126	25,762	2,601,786
242 GSA PROPERTY MNGT	29,807	5,416	0	7,290,711
245 GSA	6,182	1,140	0	1,539,787
281-4 BUILDING	146,358	25,654	0	4,995,434

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

Department	301-3 Risk Management 22.5	431 Equal Opportunity & 23.5	371 Grants 24.5	Total Plan Allocated
291-8 PARKS &	755,709	132,689	8,588	8,557,041
342 ZONING	23,472	4,276	0	1,437,650
351-5 PLANNING	35,619	6,556	0	1,703,002
381 COMMUNICATIONS	6,517	1,140	0	196,847
401 CIP	16,523	2,993	85,875	1,097,137
441 OFFICE OF RESILIENCY	4,636	856	8,588	531,676
450 HUMAN SERVICES	56,525	10,262	0	921,338
910 CD-COMMUNITY &	27,287	4,988	386,438	2,213,522
920 CRA - COMMUNITY	112	0	0	451,732
930 LIBERTY CITY	0	0	0	39,660
940 VIRGINIA KEY	0	0	0	300,670
950 CIVILIAN	4,636	856	0	123,482
960 PENSION	0	0	0	4,148
970 COMPONENT UNITS	112	0	0	561,304
980 ND - NON	10,046	1,853	0	201,214
999 OTHER	1,036	0	1,491,445	6,222,912
Direct Billings	0	0	0	15,453,369
Unallocated	0	0	0	0
Total	0	0	0	121,056,623

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

Department	Allocation Basis:	Allocation Source:
Building Depreciation		
1.4.1 Miami Riverside Center	Square Footage of Occupied Space	General Services Administration
Equipment Depreciation		
2.4.1 Equipment Depreciation	Depreciation by Department	Finance Department - Oracle Report
121 City Clerk		
3.4.1 Records Management	Cubic Feet of Storage by Dept	City Clerk Records
3.4.2 General Government	Direct 100% to Other	Direct to Other
131 City Attorney		
4.4.1 Legal Services	Percentage of Staff Effort by Department	City Attorney Office Records
141 Civil Service Board		
5.4.1 Civil Service	Number of Employees by Department	Human Resources - Employee Roster
150 City Manager's Office		
6.4.1 Management & Leadership	Number of Employees by Department	Human Resources - Employee Roster
150.2 Agenda Coordination		
7.4.1 Agenda Operations	Number of Agenda Items	Agenda Coordination
160 Finance - Director's Office		
8.4.1 Finance Administration	Salaries of Units Supported	Finance Department - Salary
8.4.2 Payroll Services	Number of Employees by Department	Human Resources - Employee Roster
161 Finance - General Accounting		
9.4.1 General Ledger	Number of Accounting Transactions	Finance Department - Oracle Report
9.4.2 Accounts Payable	Number of Accounts Payable Transactions	Finance Department - Oracle Report
9.4.3 Fixed Assets	Number of Fixed Assets	Finance Department - Oracle Report
9.4.4 Grants & Special Revenues	Grants by Department	Finance Department - Oracle Report
9.4.5 Payroll	Number of Employees by Department	Human Resources - Employee Roster
9.4.6 CIP/Special Projects	Direct 100% to Other	Direct to Other



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

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



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

Department	Allocation Basis:	Allocation Source:
247 GSA - Heavy Fleet		
18.4.1 Heavy Fleet	Direct Charges - Heavy Equipment per Department	General Services Department
251 Information Technology		
19.4.1 IT System Operations	Number of Computers and Aircards	Information Technology Department Records
19.4.2 Telecommunications	Number of Phones by Department	Information Technology Department - Oracle Report
19.4.3 Customer Service	Number of Workorders Issued	Information Technology Department Records
261 Procurement		
20.4.1 Purchasing	Number of Purchase Orders	Procurement Department
20.4.2 P-Card & Surplus	Number of P-Card Transactions & Surplus Property t	Procurement Department
271 Auditor General		
21.4.1 Internal Audits	Expenditures Excluding Disallowed Charges	Finance Department - Oracle FY20Trial Balance
301-3 Risk Management		
22.4.1 Workers' Compensation	Total Worker Compensation Expenditures by Departme	Risk Management - Worker Compensation Expense Repo
22.4.2 Group Insurance	Number of Employees by Department	Human Resources - Employee Roster
22.4.3 Auto Insurance	Number of Insured Vehicles by Department	General Services Administration Fleet
22.4.4 General Liability Ins	Number of Employees by Department	Human Resources - Employee Roster
22.4.5 Police Tort Liability	Direct Bill to Police	Risk Management Records
431 Equal Opportunity & Diversity		
23.4.1 EO & Diversity	Number of Employees by Department	Human Resources - Employee Roster
371 Grants Administration		
24.4.1 Grants Administration	Number of Grants Administered	Finance Department - SEFA Report
24.4.2 Other Funding	Direct 100% to Other	Direct to Other





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Indirect Cost Rate Proposal**

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
101 MAYOR	267,338	0	0	267,338	1,481,881	18.0404 %
111-5 COMMISSIONERS	1,625,271	0	0	1,625,271	4,697,807	34.5964 %
152 CODE COMPLIANCE	1,740,242	0	0	1,740,242	5,540,843	31.4075 %
181-9 FIRE-RESCUE	10,913,069	0	0	10,913,069	114,675,026	9.5165 %
190-1 POLICE	27,245,714	0	0	27,245,714	168,813,163	16.1396 %
201-9 PUBLIC WORKS	6,075,931	0	0	6,075,931	9,783,786	62.1020 %
211-3 SOLID WASTE	16,744,636	0	0	16,744,636	14,739,499	113.6038 %
221 DEPT OF REAL	2,601,786	0	0	2,601,786	3,132,134	83.0675 %
242 GSA PROPERTY	7,290,711	0	0	7,290,711	2,854,512	255.4101 %
245 GSA	1,539,787	0	0	1,539,787	689,642	223.2734 %
281-4 BUILDING	4,995,434	0	0	4,995,434	13,773,847	36.2675 %
291-8 PARKS &	8,557,041	0	0	8,557,041	26,865,858	31.8510 %
342 ZONING	1,437,650	0	0	1,437,650	2,664,396	53.9578 %
351-5 PLANNING	1,703,002	0	0	1,703,002	3,442,386	49.4716 %
381 COMMUNICATIONS	196,847	0	0	196,847	814,704	24.1618 %
401 CIP	1,097,137	0	0	1,097,137	959,410	114.3554 %
441 OFFICE OF	531,676	0	0	531,676	549,081	96.8302 %
450 HUMAN SERVICES	921,338	0	0	921,338	3,364,673	27.3827 %
910 CD-COMMUNITY &	2,213,522	0	0	2,213,522	3,663,774	60.4164 %
920 CRA - COMMUNITY	451,732	0	0	451,732	2,273,256	19.8716 %
930 LIBERTY CITY	39,660	0	0	39,660	733,234	5.4089 %
940 VIRGINIA KEY	300,670	0	0	300,670	826,346	36.3855 %
950 CIVILIAN	123,482	0	0	123,482	498,186	24.7863 %
980 ND - NON	201,214	0	0	201,214	19,732,837	1.0197 %
Composite Rate	98,814,890	0	0	98,814,890	406,570,281	24.3045 %

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

**BUILDING USE CHARGE**

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes, including buildings. The City does not charge occupants rent or any other fee for housing. The City-wide Cost Allocation Plan allocates building depreciation based on the year-to-date depreciation expense on city-owned buildings. For the purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

**Miami Riverside Center:** Total occupied square footage by department.

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

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

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

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

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

Activity - Miami Riverside Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	11,516	7.1257	29,824		29,824		29,824
141 Civil Service Board	1,144	0.7079	2,963		2,963		2,963
150 City Manager's Office	3,795	2.3482	9,828		9,828		9,828
160 Finance - Director's Office	16,454	10.1812	42,612		42,612		42,612
171-4 Human Resources	9,084	5.6209	23,525		23,525		23,525
231 Management and Budget	2,590	1.6026	6,707		6,707		6,707
241 GSA - Administration	578	0.3576	1,497		1,497		1,497
243 GSA - Miami Riverside Center	4,640	2.8711	12,016		12,016		12,016
251 Information Technology	11,964	7.4029	30,984		30,984		30,984
261 Procurement	2,621	1.6218	6,788		6,788		6,788
431 Equal Opportunity & Diversity	952	0.5891	2,465		2,465		2,465
371 Grants Administration	1,624	1.0049	4,206		4,206		4,206
111-5 COMMISSIONERS	294	0.1819	761		761		761
152 CODE COMPLIANCE	7,597	4.7008	19,674		19,674		19,674
181-9 FIRE-RESCUE	11,837	7.3243	30,655		30,655		30,655
190-1 POLICE	2,800	1.7325	7,251		7,251		7,251
201-9 PUBLIC WORKS	10,596	6.5564	27,441		27,441		27,441
221 DEPT OF REAL ESTATE & ASSET	4,980	3.0815	12,897		12,897		12,897
281-4 BUILDING	22,710	14.0520	58,814		58,814		58,814
291-8 PARKS & RECREATION	5,970	3.6940	15,461		15,461		15,461
342 ZONING	4,964	3.0716	12,856		12,856		12,856
351-5 PLANNING	8,201	5.0745	21,239		21,239		21,239
381 COMMUNICATIONS	2,456	1.5197	6,360		6,360		6,360
401 CIP	4,086	2.5283	10,582		10,582		10,582
450 HUMAN SERVICES	1,900	1.1757	4,921		4,921		4,921



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

Activity - Miami Riverside Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
910 CD-COMMUNITY & ECONOMIC	5,775	3.5734	14,956		14,956		14,956
980 ND - NON DEPARTMENTAL	484	0.2995	1,253		1,253		1,253
SubTotal	161,612	100.0000	418,536		418,536		418,536
Total	161,612	100.0000	418,536		418,536		418,536

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration

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

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



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

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



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

In compliance with GASB 34, the City calculates depreciation of its fixed assets for financial reporting purposes. The City includes equipment depreciation for central service departments allocated in this cost plan. Equipment depreciation was obtained from the City's fixed asset and financial reporting documents at the close of the fiscal year. The City's capitalization procedures have a lower limit of \$5,000 per asset. Each department is directly allocated its depreciation.

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

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

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

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



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

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1,187	0.0162	1,187		1,187		1,187
131 City Attorney	125	0.0017	125		125		125
150 City Manager's Office	27	0.0004	27		27		27
161 Finance - General Accounting	2,200	0.0300	2,200		2,200		2,200
162 Finance - Treasury Management	1,174	0.0160	1,174		1,174		1,174
171-4 Human Resources	15,480	0.2113	15,480		15,480		15,480
241 GSA - Administration	1,349,314	18.4180	1,349,314		1,349,314		1,349,314
243 GSA - Miami Riverside Center	4,108	0.0561	4,108		4,108		4,108
244 GSA - Graphics	9,438	0.1288	9,438		9,438		9,438
246 GSA - Light Fleet	5,136,357	70.1110	5,136,357		5,136,357		5,136,357
247 GSA - Heavy Fleet	690,393	9.4238	690,393		690,393		690,393
251 Information Technology	114,818	1.5673	114,818		114,818		114,818
261 Procurement	1,421	0.0194	1,421		1,421		1,421
SubTotal	7,326,042	100.0000	7,326,042		7,326,042		7,326,042
Total	7,326,042	100.0000	7,326,042		7,326,042		7,326,042

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report



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

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

**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**CITY CLERK**

Appointed by the City Commission, the Office of the City Clerk is responsible for the recording, transcribing and safeguarding of Commission minutes and legislation; legislative research; lobbyist registration; bid openings; records management administration citywide; boards and committees administration; acceptance of passport applications for United States citizens; attesting to contracts; attending bond validation proceedings, supervising and certifying the results of municipal elections, as well as employee representation at Civil Service Board elections and other designated advisory boards.

Costs of the City Clerk's Office have been functionalized as follows:

**General Administration:** Prepares the annual office budget; attests and archives contracts and agreements; oversees all matters relating to personnel and expenditures; supervises all municipal elections; certifies and declares election results. This function has been distributed to the other functions of the Office based upon the salaries and wages by function.

**Records Management:** Sets guidelines and standards for all City records, keeps historical records, and establishes a records center to serve all departments. Oversees compliance with State of Florida General Records Schedules. Costs associated with the Records Management function have been allocated based on the cubic feet of storage per department served.

**General Government:** All other costs associated with the City Clerk have been functionalized as General Government and have been excluded from allocation in the plan since the costs are unallowable under the provisions of OMB Circular A-87.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 121 City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,607,201			2,607,201
Depreciation	0			
Machinery and Equipment	0			
Total Deductions:	<u>0</u>			0
Equipment Depreciation	1,187		1,187	
121 City Clerk		411,457	411,457	
131 City Attorney		39,554	39,554	
141 Civil Service Board		1,574	1,574	
150 City Manager's Office		7,789	7,789	
150.2 Agenda Coordination		91,365	91,365	
160 Finance - Director's Office		2,480	2,480	
161 Finance - General Accounting		12,926	12,926	
162 Finance - Treasury Management		7,786	7,786	
163 Finance - Financial System Services		3,087	3,087	
171-4 Human Resources		13,858	13,858	
243 GSA - Miami Riverside Center		( 161)	( 161)	
244 GSA - Graphics		( 497)	( 497)	
251 Information Technology		55,747	55,747	
261 Procurement		14,477	14,477	
271 Auditor General		1,867	1,867	
301-3 Risk Management		8,379	8,379	
431 Equal Opportunity & Diversity		1,541	1,541	
Total Allocated Additions:	<u>1,187</u>	<u>673,229</u>	<u>674,416</u>	<u>674,416</u>
Total To Be Allocated:	<u><u>2,608,388</u></u>	<u><u>673,229</u></u>		<u><u>3,281,617</u></u>



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

	Total	General & Admin	Records Management	General Government
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,206,929	434,494	193,109	579,326
Fringe Benefits	100,810	36,292	16,130	48,388
<b>Other Expense &amp; Cost</b>				
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
<b>Departmental Totals</b>				
Total Expenditures	2,607,201	938,591	417,153	1,251,457
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>	2,607,201	938,591	417,153	1,251,457
<b>Allocation Step 1</b>				
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



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

	Total	General & Admin	Records Management	General Government
Allocation Step 2				
Inbound- All Others	673,229	242,362	107,717	323,150
Reallocate Admin Costs		( 242,362)	60,591	181,771
2nd Allocation	673,229	0	168,308	504,921
Total For 00030 121 City Clerk				
Total Allocated	3,281,617	0	820,406	2,461,211



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 121 City Clerk**

Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	24,630	63.0973	411,457		411,457		411,457
131 City Attorney	821	2.1032	13,715		13,715	9,593	23,308
251 Information Technology	236	0.6046	3,942		3,942	2,757	6,699
181-9 FIRE-RESCUE	1,538	3.9401	25,693		25,693	17,970	43,663
190-1 POLICE	4,596	11.7740	76,778		76,778	53,700	130,478
201-9 PUBLIC WORKS	3,155	8.0825	52,706		52,706	36,863	89,569
281-4 BUILDING	2,260	5.7897	37,754		37,754	26,406	64,160
401 CIP	1,439	3.6864	24,039		24,039	16,813	40,852
920 CRA - COMMUNITY	360	0.9222	6,014		6,014	4,206	10,220
SubTotal	39,035	100.0000	652,098		652,098	168,308	820,406
Total	39,035	100.0000	652,098		652,098	168,308	820,406

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 121 City Clerk**

Activity - General Government

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	1,956,290		1,956,290	504,921	2,461,211
SubTotal	100	100.0000	1,956,290		1,956,290	504,921	2,461,211
Total	100	100.0000	1,956,290		1,956,290	504,921	2,461,211

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



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

Receiving Department	Total	Records Management	General Government
121 City Clerk	411,457	411,457	0
131 City Attorney	23,308	23,308	0
251 Information Technology	6,699	6,699	0
181-9 FIRE-RESCUE	43,663	43,663	0
190-1 POLICE	130,478	130,478	0
201-9 PUBLIC WORKS	89,569	89,569	0
281-4 BUILDING	64,160	64,160	0
401 CIP	40,852	40,852	0
920 CRA - COMMUNITY	10,220	10,220	0
999 OTHER	2,461,211	0	2,461,211
Direct Billed	0	0	0
Total	3,281,617	820,406	2,461,211



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

**CITY ATTORNEY**

The City Attorney, appointed by the City Commission, is the chief legal officer of the City. In this capacity, the City Attorney serves as legal advisor to the Commission, City Manager, Department Directors, and to various citizen boards as established by the Charter. The City Attorney also provides legal representation for the City and its agents in their official capacity on all matters of litigation and provides specialized legal counsel in specific areas such as planning and zoning.

The Office of the City Attorney is responsible for the prosecution and defense of all lawsuits brought by or against the City and performs all legal services essential to support the operations and functions of all City Departments. Additionally, staff prepares all contracts, bonds, and legal instruments.

Costs of the Office of the City Attorney division have been functionalized as follows:

**Legal Services:** Costs of providing legal services have been allocated based on the percentage of time spent per department served.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 131 City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,202,207			12,202,207
Major Machinery and Equipment	0			
Depreciation	0			
Capital Outlay	0			
Total Deductions:	0			0
Building Depreciation	29,824		29,824	
Equipment Depreciation	125		125	
121 City Clerk	13,715	9,593	23,308	
131 City Attorney		2,749,247	2,749,247	
141 Civil Service Board		8,587	8,587	
150 City Manager's Office		42,488	42,488	
150.2 Agenda Coordination		38,069	38,069	
160 Finance - Director's Office		13,526	13,526	
161 Finance - General Accounting		20,244	20,244	
162 Finance - Treasury Management		3,223	3,223	
163 Finance - Financial System Services		5,091	5,091	
171-4 Human Resources		75,587	75,587	
231 Management and Budget		13,422	13,422	
243 GSA - Miami Riverside Center		182,180	182,180	
244 GSA - Graphics		( 545)	( 545)	
246 GSA - Light Fleet		2,245	2,245	
251 Information Technology		420,981	420,981	
261 Procurement		7,558	7,558	
271 Auditor General		11,504	11,504	
301-3 Risk Management		45,778	45,778	
431 Equal Opportunity & Diversity		8,406	8,406	



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 131 City Attorney**

Total Allocated Additions:	43,664	3,657,184	3,700,848	3,700,848
Total To Be Allocated:	12,245,871	3,657,184		15,903,055



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

	Total	General & Admin	Legal Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	7,436,361	0	7,436,361
Fringe Benefits	643,550	0	643,550
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	2,230,000	0	2,230,000
Life and Health Insurance	1,364,000	0	1,364,000
Workers' Compensation	115,000	0	115,000
Professional Service	32,232	0	32,232
Travel and Per Diem	12,669	0	12,669
Communications & Relations	73	0	73
Postage	0	0	0
Rentals and Leases	11,133	0	11,133
Repair and Maintenance	222,000	0	222,000
Advertising and Relations	2,499	0	2,499
Office Supplies & Minor Equipment	8,780	0	8,780
*Major Machinery and Equipment	0	0	0
Publications, Subscriptions, & Membershi	123,910	0	123,910
*Depreciation	0	0	0
*Capital Outlay	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	12,202,207	0	12,202,207
<b>Deductions</b>			
Total Deductions	0	0	0
 Functional Cost	 12,202,207	 0	 12,202,207
<b>Allocation Step 1</b>			
Inbound- All Others	43,664	43,664	0
Reallocate Admin Costs		( 43,664)	43,664
1st Allocation	12,245,871	0	12,245,871



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

	Total	General & Admin	Legal Services
Allocation Step 2			
Inbound- All Others	3,657,184	3,657,184	0
Reallocate Admin Costs		( 3,657,184)	3,657,184
2nd Allocation	3,657,184	0	3,657,184
Total For 00040 131 City Attorney			
Total Allocated	15,903,055	0	15,903,055



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 131 City Attorney**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	176	0.3230	39,554		39,554		39,554
131 City Attorney	12,233	22.4503	2,749,247		2,749,247		2,749,247
141 Civil Service Board	165	0.3028	37,082		37,082	14,340	51,422
150 City Manager's Office	1,003	1.8407	225,414		225,414	87,171	312,585
150.2 Agenda Coordination	782	1.4352	175,747		175,747	67,964	243,711
160 Finance - Director's Office	2,666	4.8927	599,158		599,158	231,703	830,861
171-4 Human Resources	388	0.7121	87,199		87,199	33,721	120,920
231 Management and Budget	75	0.1376	16,855		16,855	6,518	23,373
241 GSA - Administration	307	0.5634	68,995		68,995	26,681	95,676
251 Information Technology	62	0.1138	13,934		13,934	5,388	19,322
261 Procurement	739	1.3562	166,083		166,083	64,227	230,310
271 Auditor General	84	0.1542	18,878		18,878	7,300	26,178
301-3 Risk Management	237	0.4350	53,263		53,263	20,598	73,861
431 Equal Opportunity & Diversity	68	0.1248	15,282		15,282	5,910	21,192
371 Grants Administration	180	0.3303	40,453		40,453	15,644	56,097
101 MAYOR	30	0.0551	6,742		6,742	2,607	9,349
111-5 COMMISSIONERS	858	1.5746	192,827		192,827	74,569	267,396
152 CODE COMPLIANCE	1,834	3.3658	412,174		412,174	159,393	571,567
181-9 FIRE-RESCUE	1,821	3.3420	409,252		409,252	158,264	567,516
190-1 POLICE	11,467	21.0446	2,577,096		2,577,096	996,600	3,573,696
201-9 PUBLIC WORKS	3,589	6.5867	806,593		806,593	311,921	1,118,514
211-3 SOLID WASTE	1,172	2.1509	263,396		263,396	101,859	365,255
221 DEPT OF REAL ESTATE & ASSET	2,542	4.6652	571,290		571,290	220,926	792,216
281-4 BUILDING	2,816	5.1680	632,869		632,869	244,739	877,608
291-8 PARKS & RECREATION	579	1.0626	130,125		130,125	50,321	180,446



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 131 City Attorney**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
342 ZONING	2,601	4.7734	584,549		584,549	226,054	810,603
351-5 PLANNING	1,503	2.7584	337,785		337,785	130,626	468,411
381 COMMUNICATIONS	25	0.0459	5,619		5,619	2,173	7,792
401 CIP	689	1.2645	154,846		154,846	59,881	214,727
441 OFFICE OF RESILIENCY AND	47	0.0863	10,563		10,563	4,085	14,648
450 HUMAN SERVICES	205	0.3762	46,072		46,072	17,817	63,889
910 CD-COMMUNITY & ECONOMIC	1,264	2.3197	284,072		284,072	109,855	393,927
920 CRA - COMMUNITY	442	0.8112	99,335		99,335	38,414	137,749
930 LIBERTY CITY	22	0.0404	4,944		4,944	1,912	6,856
940 VIRGINIA KEY	171	0.3138	38,431		38,431	14,862	53,293
950 CIVILIAN INVESTIGATIVE PANEL	111	0.2037	24,946		24,946	9,647	34,593
970 COMPONENT UNITS	1,536	2.8189	345,201		345,201	133,494	478,695
SubTotal	54,489	100.0000	12,245,871		12,245,871	3,657,184	15,903,055
Total	54,489	100.0000	12,245,871		12,245,871	3,657,184	15,903,055

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



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

Receiving Department	Total	Legal Services
121 City Clerk	39,554	39,554
131 City Attorney	2,749,247	2,749,247
141 Civil Service Board	51,422	51,422
150 City Manager's Office	312,585	312,585
150.2 Agenda Coordination	243,711	243,711
160 Finance - Director's Office	830,861	830,861
171-4 Human Resources	120,920	120,920
231 Management and Budget	23,373	23,373
241 GSA - Administration	95,676	95,676
251 Information Technology	19,322	19,322
261 Procurement	230,310	230,310
271 Auditor General	26,178	26,178
301-3 Risk Management	73,861	73,861
431 Equal Opportunity &	21,192	21,192
371 Grants Administration	56,097	56,097
101 MAYOR	9,349	9,349
111-5 COMMISSIONERS	267,396	267,396
152 CODE COMPLIANCE	571,567	571,567
181-9 FIRE-RESCUE	567,516	567,516
190-1 POLICE	3,573,696	3,573,696
201-9 PUBLIC WORKS	1,118,514	1,118,514
211-3 SOLID WASTE	365,255	365,255
221 DEPT OF REAL ESTATE	792,216	792,216
281-4 BUILDING	877,608	877,608
291-8 PARKS &	180,446	180,446
342 ZONING	810,603	810,603
351-5 PLANNING	468,411	468,411
381 COMMUNICATIONS	7,792	7,792
401 CIP	214,727	214,727
441 OFFICE OF RESILIENCY	14,648	14,648
450 HUMAN SERVICES	63,889	63,889
910 CD-COMMUNITY &	393,927	393,927
920 CRA - COMMUNITY	137,749	137,749



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

Receiving Department	Total	Legal Services
930 LIBERTY CITY	6,856	6,856
940 VIRGINIA KEY	53,293	53,293
950 CIVILIAN	34,593	34,593
970 COMPONENT UNITS	478,695	478,695
Direct Billed	0	0
Total	15,903,055	15,903,055



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

**CIVIL SERVICE BOARD**

The City Charter provides for a five-member Civil Service Board responsible for adopting, amending, and enforcing the rules and regulations governing all positions in the classified service, subject to approval of the City Commission. The staff meet with and guides employees and residents in the civil service process, conduct research and prepare regular and special reports. The Board considers complaints made by and against City of Miami employees and departments, as well as appeals of disciplinary action. The Board serves as an overseer to protect the merit system and to ensure that established rules, regulations, policies, and procedures are utilized in the hiring of capable people into the City's workforce.

Costs of the Civil Service Board have been functionalized as follows:

**Civil Service:** Costs of the Civil Service Board have been allocated based on the number of civil service employees per department served.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 141 Civil Service Board**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	676,273			676,273
Building Depreciation	2,963		2,963	
131 City Attorney	37,082	14,340	51,422	
141 Civil Service Board		716	716	
150 City Manager's Office		3,541	3,541	
160 Finance - Director's Office		1,127	1,127	
161 Finance - General Accounting		2,534	2,534	
162 Finance - Treasury Management		1,107	1,107	
163 Finance - Financial System Services		978	978	
171-4 Human Resources		6,299	6,299	
243 GSA - Miami Riverside Center		18,095	18,095	
251 Information Technology		9,307	9,307	
261 Procurement		671	671	
271 Auditor General		596	596	
301-3 Risk Management		3,809	3,809	
431 Equal Opportunity & Diversity		700	700	
Total Allocated Additions:	40,045	63,820	103,865	103,865
Total To Be Allocated:	716,318	63,820		780,138



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

	Total	General & Admin	Civil Service
<b>Wages &amp; Benefits</b>			
Salaries	385,099	0	385,099
Fringe Benefits	34,320	0	34,320
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	131,000	0	131,000
Life and Health Insurance	77,000	0	77,000
Workers' Compensation	7,000	0	7,000
Professional Service	29,060	0	29,060
Communications and Related Services	0	0	0
Travel and Per Diem	610	0	610
Postage	83	0	83
Rentals and Leases	881	0	881
Repair and Maintenance	10,000	0	10,000
Printing and Graphics	192	0	192
Other Current Charge	36	0	36
Office Supplies & Minor Equipment	60	0	60
Publications, Subscriptions, & Membershi	932	0	932
<b>Departmental Totals</b>			
Total Expenditures	676,273	0	676,273
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	676,273	0	676,273
<b>Allocation Step 1</b>			
Inbound- All Others	40,045	40,045	0
Reallocate Admin Costs		( 40,045)	40,045
1st Allocation	716,318	0	716,318



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

	Total	General & Admin	Civil Service
Allocation Step 2			
Inbound- All Others	63,820	63,820	0
Reallocate Admin Costs		( 63,820)	63,820
2nd Allocation	63,820	0	63,820
Total For 00050 141 Civil Service Board			
Total Allocated	780,138	0	780,138



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 141 Civil Service Board**

Activity - Civil Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2198	1,574		1,574		1,574
131 City Attorney	60	1.1988	8,587		8,587		8,587
141 Civil Service Board	5	0.0999	716		716		716
150 City Manager's Office	20	0.3996	2,862		2,862	259	3,121
150.2 Agenda Coordination	3	0.0599	429		429	39	468
160 Finance - Director's Office	10	0.1998	1,431		1,431	129	1,560
161 Finance - General Accounting	27	0.5395	3,864		3,864	350	4,214
162 Finance - Treasury Management	29	0.5794	4,150		4,150	375	4,525
163 Finance - Financial System Services	2	0.0400	286		286	26	312
171-4 Human Resources	39	0.7792	5,582		5,582	505	6,087
231 Management and Budget	20	0.3996	2,862		2,862	259	3,121
241 GSA - Administration	8	0.1598	1,145		1,145	104	1,249
243 GSA - Miami Riverside Center	6	0.1199	859		859	78	937
244 GSA - Graphics	5	0.0999	716		716	65	781
246 GSA - Light Fleet	35	0.6993	5,009		5,009	453	5,462
247 GSA - Heavy Fleet	32	0.6394	4,580		4,580	414	4,994
251 Information Technology	71	1.4186	10,162		10,162	919	11,081
261 Procurement	18	0.3596	2,576		2,576	233	2,809
301-3 Risk Management	21	0.4196	3,006		3,006	272	3,278
431 Equal Opportunity & Diversity	3	0.0599	429		429	39	468
371 Grants Administration	11	0.2198	1,574		1,574	142	1,716
101 MAYOR	20	0.3996	2,862		2,862	259	3,121
111-5 COMMISSIONERS	76	1.5185	10,877		10,877	984	11,861
152 CODE COMPLIANCE	70	1.3986	10,018		10,018	906	10,924
181-9 FIRE-RESCUE	901	18.0020	128,952		128,952	11,666	140,618



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 141 Civil Service Board**

Activity - Civil Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,674	33.4466	239,583		239,583	21,675	261,258
201-9 PUBLIC WORKS	160	3.1968	22,899		22,899	2,072	24,971
211-3 SOLID WASTE	224	4.4755	32,059		32,059	2,900	34,959
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	7,156		7,156	647	7,803
242 GSA PROPERTY MNGT	38	0.7592	5,439		5,439	492	5,931
245 GSA COMMUNICATIONS SERVICES	8	0.1598	1,145		1,145	104	1,249
281-4 BUILDING	180	3.5964	25,762		25,762	2,331	28,093
291-8 PARKS & RECREATION	931	18.6014	133,245		133,245	12,054	145,299
342 ZONING	30	0.5994	4,294		4,294	388	4,682
351-5 PLANNING	46	0.9191	6,584		6,584	596	7,180
381 COMMUNICATIONS	8	0.1598	1,145		1,145	104	1,249
401 CIP	21	0.4196	3,006		3,006	272	3,278
441 OFFICE OF RESILIENCY AND	6	0.1199	859		859	78	937
450 HUMAN SERVICES	72	1.4386	10,305		10,305	932	11,237
910 CD-COMMUNITY & ECONOMIC	35	0.6993	5,009		5,009	453	5,462
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	859		859	78	937
980 ND - NON DEPARTMENTAL	13	0.2597	1,861		1,861	168	2,029
SubTotal	5,005	100.0000	716,318		716,318	63,820	780,138
Total	5,005	100.0000	716,318		716,318	63,820	780,138

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .5 - Allocation Summary**  
**For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
121 City Clerk	1,574	1,574
131 City Attorney	8,587	8,587
141 Civil Service Board	716	716
150 City Manager's Office	3,121	3,121
150.2 Agenda Coordination	468	468
160 Finance - Director's Office	1,560	1,560
161 Finance - General	4,214	4,214
162 Finance - Treasury	4,525	4,525
163 Finance - Financial	312	312
171-4 Human Resources	6,087	6,087
231 Management and Budget	3,121	3,121
241 GSA - Administration	1,249	1,249
243 GSA - Miami Riverside	937	937
244 GSA - Graphics	781	781
246 GSA - Light Fleet	5,462	5,462
247 GSA - Heavy Fleet	4,994	4,994
251 Information Technology	11,081	11,081
261 Procurement	2,809	2,809
301-3 Risk Management	3,278	3,278
431 Equal Opportunity &	468	468
371 Grants Administration	1,716	1,716
101 MAYOR	3,121	3,121
111-5 COMMISSIONERS	11,861	11,861
152 CODE COMPLIANCE	10,924	10,924
181-9 FIRE-RESCUE	140,618	140,618
190-1 POLICE	261,258	261,258
201-9 PUBLIC WORKS	24,971	24,971
211-3 SOLID WASTE	34,959	34,959
221 DEPT OF REAL ESTATE	7,803	7,803
242 GSA PROPERTY MNGT	5,931	5,931
245 GSA	1,249	1,249
281-4 BUILDING	28,093	28,093
291-8 PARKS &	145,299	145,299



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

Receiving Department	Total	Civil Service
342 ZONING	4,682	4,682
351-5 PLANNING	7,180	7,180
381 COMMUNICATIONS	1,249	1,249
401 CIP	3,278	3,278
441 OFFICE OF RESILIENCY	937	937
450 HUMAN SERVICES	11,237	11,237
910 CD-COMMUNITY &	5,462	5,462
950 CIVILIAN	937	937
980 ND - NON	2,029	2,029
Direct Billed	0	0
Total	<u>780,138</u>	<u>780,138</u>



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

**CITY MANAGER**

The City Manager is the Chief Administrative Officer responsible for the implementation and enforcement of the policies, directives, and legislation adopted by the City Commission. The City Manager also assists in the planning for the development of the City, oversees the budget preparation, and supervises the daily operations of the City. The City Manager, under Section 1.5 of the Charter of the City of Miami, is responsible for the efficient administration of all departments. Section 1.6 further elaborates on the power and duties of the City Manager which give him broad administrative authority to enforce the laws of the City; to appoint, remove, or promote City employees under his control; exercise ultimate control over City departments; and to inform and advise the City Commission on all City affairs.

Costs of the Office of the City Manager have been functionalized as follows:

**Management and Leadership:** Costs assigned to the City Manager function have been allocated based on the number of employees per department.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 150 City Manager's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,552,642			3,552,642
Major Machinery and Equipment	0			
Transfers and Others	( 246,583)			
Depreciation	0			
Total Deductions:	( 246,583)			( 246,583)
Building Depreciation	9,828		9,828	
Equipment Depreciation	27		27	
131 City Attorney	225,414	87,171	312,585	
141 Civil Service Board	2,862	259	3,121	
150 City Manager's Office		14,163	14,163	
150.2 Agenda Coordination		43,990	43,990	
160 Finance - Director's Office		4,509	4,509	
161 Finance - General Accounting		14,420	14,420	
162 Finance - Treasury Management		4,863	4,863	
163 Finance - Financial System Services		4,409	4,409	
171-4 Human Resources		25,196	25,196	
231 Management and Budget		26,843	26,843	
243 GSA - Miami Riverside Center		60,034	60,034	
244 GSA - Graphics		( 128)	( 128)	
246 GSA - Light Fleet		2,711	2,711	
251 Information Technology		98,087	98,087	
261 Procurement		73,953	73,953	
271 Auditor General		3,267	3,267	
301-3 Risk Management		15,308	15,308	
431 Equal Opportunity & Diversity		2,802	2,802	
Total Allocated Additions:	238,131	481,857	719,988	719,988



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 150 City Manager's Office**

Total To Be Allocated:

<u>3,544,190</u>	<u>481,857</u>	<u>4,026,047</u>
<u><u>3,544,190</u></u>	<u><u>481,857</u></u>	<u><u>4,026,047</u></u>



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

	Total	General & Admin	Management & Leadership
<b>Wages &amp; Benefits</b>			
Salaries	2,112,176	0	2,112,176
Fringe Benefits	194,692	0	194,692
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	412,000	0	412,000
Life and Health Insurance	232,000	0	232,000
Workers' Compensation	32,000	0	32,000
Professional Service	56,840	0	56,840
Communications and Related Services	20	0	20
Travel and Per Diem	44,116	0	44,116
Postage	493	0	493
Rentals and Leases	3,919	0	3,919
Insurance	21,000	0	21,000
Repair and Maintenance	76,000	0	76,000
Other Current Charge	19,585	0	19,585
Office Supplies & Minor Equipment	68,153	0	68,153
Other Materials & Supplies	6,951	0	6,951
Publications, Subscriptions, & Membershi	26,114	0	26,114
*Major Machinery and Equipment	0	0	0
*Transfers and Others	246,583	246,583	0
*Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	3,552,642	246,583	3,306,059
<b>Deductions</b>			
Total Deductions	( 246,583)	( 246,583)	0
<b>Functional Cost</b>			
Functional Cost	3,306,059	0	3,306,059
<b>Allocation Step 1</b>			
Inbound- All Others	238,131	238,131	0
Reallocate Admin Costs		( 238,131)	238,131
1st Allocation	3,544,190	0	3,544,190



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

	Total	General & Admin	Management & Leadership
Allocation Step 2			
Inbound- All Others	481,857	481,857	0
Reallocate Admin Costs		( 481,857)	481,857
2nd Allocation	481,857	0	481,857
Total For 00060 150 City Manager's Office			
Total Allocated	4,026,047	0	4,026,047



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 150 City Manager's Office**

Activity - Management & Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2198	7,789		7,789		7,789
131 City Attorney	60	1.1988	42,488		42,488		42,488
141 Civil Service Board	5	0.0999	3,541		3,541		3,541
150 City Manager's Office	20	0.3996	14,163		14,163		14,163
150.2 Agenda Coordination	3	0.0599	2,124		2,124	294	2,418
160 Finance - Director's Office	10	0.1998	7,081		7,081	982	8,063
161 Finance - General Accounting	27	0.5395	19,120		19,120	2,650	21,770
162 Finance - Treasury Management	29	0.5794	20,536		20,536	2,847	23,383
163 Finance - Financial System Services	2	0.0400	1,416		1,416	196	1,612
171-4 Human Resources	39	0.7792	27,617		27,617	3,828	31,445
231 Management and Budget	20	0.3996	14,163		14,163	1,963	16,126
241 GSA - Administration	8	0.1598	5,665		5,665	785	6,450
243 GSA - Miami Riverside Center	6	0.1199	4,249		4,249	589	4,838
244 GSA - Graphics	5	0.0999	3,541		3,541	491	4,032
246 GSA - Light Fleet	35	0.6993	24,785		24,785	3,436	28,221
247 GSA - Heavy Fleet	32	0.6394	22,660		22,660	3,141	25,801
251 Information Technology	71	1.4186	50,277		50,277	6,969	57,246
261 Procurement	18	0.3596	12,746		12,746	1,767	14,513
301-3 Risk Management	21	0.4196	14,871		14,871	2,061	16,932
431 Equal Opportunity & Diversity	3	0.0599	2,124		2,124	294	2,418
371 Grants Administration	11	0.2198	7,789		7,789	1,080	8,869
101 MAYOR	20	0.3996	14,163		14,163	1,963	16,126
111-5 COMMISSIONERS	76	1.5185	53,818		53,818	7,460	61,278
152 CODE COMPLIANCE	70	1.3986	49,569		49,569	6,871	56,440
181-9 FIRE-RESCUE	901	18.0020	638,025		638,025	88,440	726,465



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 150 City Manager's Office**

Activity - Management & Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,674	33.4466	1,185,408		1,185,408	164,319	1,349,727
201-9 PUBLIC WORKS	160	3.1968	113,301		113,301	15,705	129,006
211-3 SOLID WASTE	224	4.4755	158,621		158,621	21,987	180,608
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	35,406		35,406	4,908	40,314
242 GSA PROPERTY MNGT	38	0.7592	26,909		26,909	3,730	30,639
245 GSA COMMUNICATIONS SERVICES	8	0.1598	5,665		5,665	785	6,450
281-4 BUILDING	180	3.5964	127,463		127,463	17,668	145,131
291-8 PARKS & RECREATION	931	18.6014	659,269		659,269	91,385	750,654
342 ZONING	30	0.5994	21,244		21,244	2,945	24,189
351-5 PLANNING	46	0.9191	32,574		32,574	4,515	37,089
381 COMMUNICATIONS	8	0.1598	5,665		5,665	785	6,450
401 CIP	21	0.4196	14,871		14,871	2,061	16,932
441 OFFICE OF RESILIENCY AND	6	0.1199	4,249		4,249	589	4,838
450 HUMAN SERVICES	72	1.4386	50,985		50,985	7,067	58,052
910 CD-COMMUNITY & ECONOMIC	35	0.6993	24,785		24,785	3,436	28,221
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	4,249		4,249	589	4,838
980 ND - NON DEPARTMENTAL	13	0.2597	9,206		9,206	1,276	10,482
SubTotal	5,005	100.0000	3,544,190		3,544,190	481,857	4,026,047
Total	5,005	100.0000	3,544,190		3,544,190	481,857	4,026,047

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .5 - Allocation Summary**  
**For Department 150 City Manager's Office**

Receiving Department	Total	Management &
121 City Clerk	7,789	7,789
131 City Attorney	42,488	42,488
141 Civil Service Board	3,541	3,541
150 City Manager's Office	14,163	14,163
150.2 Agenda Coordination	2,418	2,418
160 Finance - Director's Office	8,063	8,063
161 Finance - General	21,770	21,770
162 Finance - Treasury	23,383	23,383
163 Finance - Financial	1,612	1,612
171-4 Human Resources	31,445	31,445
231 Management and Budget	16,126	16,126
241 GSA - Administration	6,450	6,450
243 GSA - Miami Riverside	4,838	4,838
244 GSA - Graphics	4,032	4,032
246 GSA - Light Fleet	28,221	28,221
247 GSA - Heavy Fleet	25,801	25,801
251 Information Technology	57,246	57,246
261 Procurement	14,513	14,513
301-3 Risk Management	16,932	16,932
431 Equal Opportunity &	2,418	2,418
371 Grants Administration	8,869	8,869
101 MAYOR	16,126	16,126
111-5 COMMISSIONERS	61,278	61,278
152 CODE COMPLIANCE	56,440	56,440
181-9 FIRE-RESCUE	726,465	726,465
190-1 POLICE	1,349,727	1,349,727
201-9 PUBLIC WORKS	129,006	129,006
211-3 SOLID WASTE	180,608	180,608
221 DEPT OF REAL ESTATE	40,314	40,314
242 GSA PROPERTY MNGT	30,639	30,639
245 GSA	6,450	6,450
281-4 BUILDING	145,131	145,131
291-8 PARKS &	750,654	750,654



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

Receiving Department	Total	Management &
342 ZONING	24,189	24,189
351-5 PLANNING	37,089	37,089
381 COMMUNICATIONS	6,450	6,450
401 CIP	16,932	16,932
441 OFFICE OF RESILIENCY	4,838	4,838
450 HUMAN SERVICES	58,052	58,052
910 CD-COMMUNITY &	28,221	28,221
950 CIVILIAN	4,838	4,838
980 ND - NON	10,482	10,482
Direct Billed	0	0
Total	<u>4,026,047</u>	<u>4,026,047</u>

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

The Office of Agenda Coordination is responsible for overseeing the preparation of the City Commission agenda and ensures that the agenda is available at least five full business days prior to the scheduled City Commission meeting.

This Office of Agenda Coordination, at the direction of the City Manager, sets deadlines for placement of items and ensures communication throughout the process between all respective parties. Additionally, this office is responsible for providing guidance and assistance to both internal and external customers with the placement of agenda items.

Costs of the Office of Agenda Coordination have been functionalized as follows:

**Agenda Operations:** The cost of Agenda Operations has been included in this schedule and allocated to the benefiting departments based on the number of departmental agenda items processed on behalf of each department.



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 150.2 Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	412,186			412,186
Depreciation	0			
Total Deductions:	0			0
131 City Attorney	175,747	67,964	243,711	
141 Civil Service Board	429	39	468	
150 City Manager's Office	2,124	294	2,418	
160 Finance - Director's Office		676	676	
161 Finance - General Accounting		1,376	1,376	
162 Finance - Treasury Management		748	748	
163 Finance - Financial System Services		639	639	
171-4 Human Resources		3,779	3,779	
244 GSA - Graphics		( 3,584)	( 3,584)	
251 Information Technology		10,148	10,148	
261 Procurement		2,348	2,348	
271 Auditor General		384	384	
301-3 Risk Management		2,285	2,285	
431 Equal Opportunity & Diversity		420	420	
Total Allocated Additions:	178,300	87,516	265,816	265,816
Total To Be Allocated:	590,486	87,516		678,002

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

	Total	General & Admin	Agenda Operations
<b>Wages &amp; Benefits</b>			
Salaries & Wages	247,992	0	247,992
Fringe Benefits	25,654	0	25,654
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	71,000	0	71,000
Life and Health Insurance	51,000	0	51,000
Workers' Compensation	7,000	0	7,000
Postage	0	0	0
Rentals and Leases	0	0	0
Repair and Maintenance	9,000	0	9,000
Office Supplies & Minor Equipment	540	0	540
*Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	412,186	0	412,186
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	412,186	0	412,186
<b>Allocation Step 1</b>			
Inbound- All Others	178,300	178,300	0
Reallocate Admin Costs		( 178,300)	178,300
1st Allocation	590,486	0	590,486
<b>Allocation Step 2</b>			
Inbound- All Others	87,516	87,516	0
Reallocate Admin Costs		( 87,516)	87,516
2nd Allocation	87,516	0	87,516

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

	Total	General & Admin	Agenda Operations
Total For 00061 150.2 Agenda Coordination			
Total Allocated	678,002	0	678,002



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 150.2 Agenda Coordination**

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	108	15.4728	91,365		91,365		91,365
131 City Attorney	45	6.4470	38,069		38,069		38,069
150 City Manager's Office	52	7.4499	43,990		43,990		43,990
160 Finance - Director's Office	5	0.7163	4,230		4,230	888	5,118
171-4 Human Resources	12	1.7192	10,152		10,152	2,130	12,282
231 Management and Budget	28	4.0115	23,687		23,687	4,970	28,657
241 GSA - Administration	2	0.2865	1,692		1,692	355	2,047
251 Information Technology	2	0.2865	1,692		1,692	355	2,047
261 Procurement	3	0.4298	2,538		2,538	533	3,071
301-3 Risk Management	10	1.4327	8,460		8,460	1,775	10,235
371 Grants Administration	9	1.2894	7,614		7,614	1,598	9,212
111-5 COMMISSIONERS	168	24.0686	142,120		142,120	29,819	171,939
181-9 FIRE-RESCUE	13	1.8625	10,998		10,998	2,308	13,306
190-1 POLICE	30	4.2980	25,379		25,379	5,326	30,705
211-3 SOLID WASTE	1	0.1433	846		846	178	1,024
221 DEPT OF REAL ESTATE & ASSET	16	2.2923	13,535		13,535	2,840	16,375
281-4 BUILDING	2	0.2865	1,692		1,692	355	2,047
291-8 PARKS & RECREATION	5	0.7163	4,230		4,230	888	5,118
342 ZONING	4	0.5731	3,384		3,384	710	4,094
351-5 PLANNING	67	9.5989	56,680		56,680	11,894	68,574
401 CIP	5	0.7163	4,230		4,230	888	5,118
441 OFFICE OF RESILIENCY AND	56	8.0229	47,374		47,374	9,941	57,315
910 CD-COMMUNITY & ECONOMIC	35	5.0143	29,609		29,609	6,213	35,822
920 CRA - COMMUNITY	3	0.4298	2,538		2,538	533	3,071
930 LIBERTY CITY	2	0.2865	1,692		1,692	355	2,047



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 150.2 Agenda Coordination**

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
940 VIRGINIA KEY	1	0.1433	846		846	178	1,024
950 CIVILIAN INVESTIGATIVE PANEL	1	0.1433	846		846	178	1,024
960 PENSION	3	0.4298	2,538		2,538	533	3,071
970 COMPONENT UNITS	10	1.4327	8,460		8,460	1,775	10,235
SubTotal	698	100.0000	590,486		590,486	87,516	678,002
Total	698	100.0000	590,486		590,486	87,516	678,002

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination

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

Receiving Department	Total	Agenda Operations
121 City Clerk	91,365	91,365
131 City Attorney	38,069	38,069
150 City Manager's Office	43,990	43,990
160 Finance - Director's Office	5,118	5,118
171-4 Human Resources	12,282	12,282
231 Management and Budget	28,657	28,657
241 GSA - Administration	2,047	2,047
251 Information Technology	2,047	2,047
261 Procurement	3,071	3,071
301-3 Risk Management	10,235	10,235
371 Grants Administration	9,212	9,212
111-5 COMMISSIONERS	171,939	171,939
181-9 FIRE-RESCUE	13,306	13,306
190-1 POLICE	30,705	30,705
211-3 SOLID WASTE	1,024	1,024
221 DEPT OF REAL ESTATE	16,375	16,375
281-4 BUILDING	2,047	2,047
291-8 PARKS &	5,118	5,118
342 ZONING	4,094	4,094
351-5 PLANNING	68,574	68,574
401 CIP	5,118	5,118
441 OFFICE OF RESILIENCY	57,315	57,315
910 CD-COMMUNITY &	35,822	35,822
920 CRA - COMMUNITY	3,071	3,071
930 LIBERTY CITY	2,047	2,047
940 VIRGINIA KEY	1,024	1,024
950 CIVILIAN	1,024	1,024
960 PENSION	3,071	3,071
970 COMPONENT UNITS	10,235	10,235



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

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
Total	<u>678,002</u>	<u>678,002</u>



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

**FINANCE – DIRECTOR’S OFFICE**

The Department of Finance – Director’s Office is responsible for support and oversight of all other Finance divisions including: (1) General Accounting, (2) Treasury Management, (3) Financial Systems Services, (4) Payroll, (5) Accounts Payable. The Office of the Director manages the city’s financial affairs, such as financial reporting, debt administration, billings and collections, and accounts payable; advises the City Manager on fiscal policy; oversees preparation of interim and annual financial reports; prepares the ACFR; performs departmental payroll, personnel, procurement, and legislative functions.

Costs of the Finance - Director’s Office have been functionalized as follows:

**Finance Administration:** Costs of the Finance Director’s Office Finance Administration function have been distributed to other divisions of the office based on the salary dollars in units supported.

**Payroll Services:** Costs associated with Payroll Services’ function have been allocated based on the number of employees by department.



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 160 Finance - Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,764,595			2,764,595
Major Machinery and Equipment	0			
Depreciation	0			
Transfers and Others	0			
Total Deductions:	0			0
Building Depreciation	42,612		42,612	
131 City Attorney	599,158	231,703	830,861	
141 Civil Service Board	1,431	129	1,560	
150 City Manager's Office	7,081	982	8,063	
150.2 Agenda Coordination	4,230	888	5,118	
160 Finance - Director's Office		2,254	2,254	
161 Finance - General Accounting		10,828	10,828	
162 Finance - Treasury Management		1,809	1,809	
163 Finance - Financial System Services		2,854	2,854	
171-4 Human Resources		12,598	12,598	
231 Management and Budget		13,422	13,422	
243 GSA - Miami Riverside Center		259,761	259,761	
244 GSA - Graphics		( 3,651)	( 3,651)	
251 Information Technology		26,109	26,109	
261 Procurement		28,454	28,454	
271 Auditor General		1,675	1,675	
301-3 Risk Management		8,059	8,059	
431 Equal Opportunity & Diversity		1,401	1,401	
Total Allocated Additions:	654,512	599,275	1,253,787	1,253,787
Total To Be Allocated:	3,419,107	599,275		4,018,382

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

	Total	General & Admin	Finance Administration	Payroll Services
<b>Wages &amp; Benefits</b>				
Salaries	1,083,064	0	725,653	357,411
Fringe Benefits	101,705	0	68,142	33,563
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	329,000	0	220,430	108,570
Life and Health Insurance	180,000	0	120,600	59,400
Workers' Compensation	27,000	0	18,090	8,910
Professional Service	699,577	0	468,717	230,860
Travel and Per Diem	5,600	0	3,752	1,848
Communications and Related Services	0	0	0	0
Postage	5,828	0	3,905	1,923
Rentals and Leases	959	0	643	316
Insurance	52,000	0	34,840	17,160
Repair and Maintenance	216,000	0	144,720	71,280
Office Supplies & Minor Equipment	54,581	0	36,569	18,012
Other Current Charges	4,481	0	3,002	1,479
Publications, Subscriptions, & Membershi	4,800	0	3,216	1,584
*Major Machinery and Equipment	0	0	0	0
*Depreciation	0	0	0	0
*Transfers and Others	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,764,595	0	1,852,279	912,316
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	2,764,595	0	1,852,279	912,316
<b>Allocation Step 1</b>				
Inbound- All Others	654,512	654,512	0	0
Reallocate Admin Costs		( 654,512)	438,523	215,989
1st Allocation	3,419,107	0	2,290,802	1,128,305



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

	Total	General & Admin	Finance Administration	Payroll Services
Allocation Step 2				
Inbound- All Others	599,275	599,275	0	0
Reallocate Admin Costs		( 599,275)	401,514	197,761
2nd Allocation	599,275	0	401,514	197,761
Total For 00070 160 Finance - Director's Office				
Total Allocated	4,018,382	0	2,692,316	1,326,066

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 160 Finance - Director's Office**

Activity - Finance Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
161 Finance - General Accounting	2,445,966	47.0976	1,078,914		1,078,914	189,104	1,268,018
162 Finance - Treasury Management	2,502,556	48.1874	1,103,876		1,103,876	193,478	1,297,354
163 Finance - Financial System Services	244,871	4.7150	108,012		108,012	18,932	126,944
SubTotal	5,193,393	100.0000	2,290,802		2,290,802	401,514	2,692,316
Total	5,193,393	100.0000	2,290,802		2,290,802	401,514	2,692,316

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

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 160 Finance - Director's Office**

Activity - Payroll Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2198	2,480		2,480		2,480
131 City Attorney	60	1.1988	13,526		13,526		13,526
141 Civil Service Board	5	0.0999	1,127		1,127		1,127
150 City Manager's Office	20	0.3996	4,509		4,509		4,509
150.2 Agenda Coordination	3	0.0599	676		676		676
160 Finance - Director's Office	10	0.1998	2,254		2,254		2,254
161 Finance - General Accounting	27	0.5395	6,087		6,087	1,091	7,178
162 Finance - Treasury Management	29	0.5794	6,538		6,538	1,171	7,709
163 Finance - Financial System Services	2	0.0400	451		451	81	532
171-4 Human Resources	39	0.7792	8,792		8,792	1,575	10,367
231 Management and Budget	20	0.3996	4,509		4,509	808	5,317
241 GSA - Administration	8	0.1598	1,803		1,803	323	2,126
243 GSA - Miami Riverside Center	6	0.1199	1,353		1,353	242	1,595
244 GSA - Graphics	5	0.0999	1,127		1,127	202	1,329
246 GSA - Light Fleet	35	0.6993	7,890		7,890	1,414	9,304
247 GSA - Heavy Fleet	32	0.6394	7,214		7,214	1,293	8,507
251 Information Technology	71	1.4186	16,006		16,006	2,868	18,874
261 Procurement	18	0.3596	4,058		4,058	727	4,785
301-3 Risk Management	21	0.4196	4,734		4,734	848	5,582
431 Equal Opportunity & Diversity	3	0.0599	676		676	121	797
371 Grants Administration	11	0.2198	2,480		2,480	444	2,924
101 MAYOR	20	0.3996	4,509		4,509	808	5,317
111-5 COMMISSIONERS	76	1.5185	17,133		17,133	3,070	20,203
152 CODE COMPLIANCE	70	1.3986	15,780		15,780	2,827	18,607
181-9 FIRE-RESCUE	901	18.0020	203,117		203,117	36,394	239,511



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 160 Finance - Director's Office**

Activity - Payroll Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,674	33.4466	377,379		377,379	67,617	444,996
201-9 PUBLIC WORKS	160	3.1968	36,070		36,070	6,463	42,533
211-3 SOLID WASTE	224	4.4755	50,498		50,498	9,048	59,546
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	11,272		11,272	2,020	13,292
242 GSA PROPERTY MNGT	38	0.7592	8,567		8,567	1,535	10,102
245 GSA COMMUNICATIONS SERVICES	8	0.1598	1,803		1,803	323	2,126
281-4 BUILDING	180	3.5964	40,578		40,578	7,271	47,849
291-8 PARKS & RECREATION	931	18.6014	209,881		209,881	37,605	247,486
342 ZONING	30	0.5994	6,763		6,763	1,212	7,975
351-5 PLANNING	46	0.9191	10,370		10,370	1,858	12,228
381 COMMUNICATIONS	8	0.1598	1,803		1,803	323	2,126
401 CIP	21	0.4196	4,734		4,734	848	5,582
441 OFFICE OF RESILIENCY AND	6	0.1199	1,353		1,353	242	1,595
450 HUMAN SERVICES	72	1.4386	16,231		16,231	2,908	19,139
910 CD-COMMUNITY & ECONOMIC	35	0.6993	7,890		7,890	1,414	9,304
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	1,353		1,353	242	1,595
980 ND - NON DEPARTMENTAL	13	0.2597	2,931		2,931	525	3,456
SubTotal	5,005	100.0000	1,128,305		1,128,305	197,761	1,326,066
Total	5,005	100.0000	1,128,305		1,128,305	197,761	1,326,066

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .5 - Allocation Summary**  
**For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	2,480	0	2,480
131 City Attorney	13,526	0	13,526
141 Civil Service Board	1,127	0	1,127
150 City Manager's Office	4,509	0	4,509
150.2 Agenda Coordination	676	0	676
160 Finance - Director's Office	2,254	0	2,254
161 Finance - General	1,275,196	1,268,018	7,178
162 Finance - Treasury	1,305,063	1,297,354	7,709
163 Finance - Financial	127,476	126,944	532
171-4 Human Resources	10,367	0	10,367
231 Management and Budget	5,317	0	5,317
241 GSA - Administration	2,126	0	2,126
243 GSA - Miami Riverside	1,595	0	1,595
244 GSA - Graphics	1,329	0	1,329
246 GSA - Light Fleet	9,304	0	9,304
247 GSA - Heavy Fleet	8,507	0	8,507
251 Information Technology	18,874	0	18,874
261 Procurement	4,785	0	4,785
301-3 Risk Management	5,582	0	5,582
431 Equal Opportunity &	797	0	797
371 Grants Administration	2,924	0	2,924
101 MAYOR	5,317	0	5,317
111-5 COMMISSIONERS	20,203	0	20,203
152 CODE COMPLIANCE	18,607	0	18,607
181-9 FIRE-RESCUE	239,511	0	239,511
190-1 POLICE	444,996	0	444,996
201-9 PUBLIC WORKS	42,533	0	42,533
211-3 SOLID WASTE	59,546	0	59,546
221 DEPT OF REAL ESTATE	13,292	0	13,292
242 GSA PROPERTY MNGT	10,102	0	10,102
245 GSA	2,126	0	2,126
281-4 BUILDING	47,849	0	47,849
291-8 PARKS &	247,486	0	247,486



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

Receiving Department	Total	Finance Administration	Payroll Services
342 ZONING	7,975	0	7,975
351-5 PLANNING	12,228	0	12,228
381 COMMUNICATIONS	2,126	0	2,126
401 CIP	5,582	0	5,582
441 OFFICE OF RESILIENCY	1,595	0	1,595
450 HUMAN SERVICES	19,139	0	19,139
910 CD-COMMUNITY &	9,304	0	9,304
950 CIVILIAN	1,595	0	1,595
980 ND - NON	3,456	0	3,456
Direct Billed	0	0	0
Total	4,018,382	2,692,316	1,326,066





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

**FINANCE – GENERAL ACCOUNTING**

The Department of Finance - General Accounting Division maintains and balances accounts; analyzes and reconciles financial records and reports; prepares schedules and reports for year-end closing; prepares monthly and annual trial balance reports and statements; reviews, monitors and reconciles projects and grants, fixed assets, general ledger revenues and expenditures. Staff perform all the accounting functions of City government including payroll and accounts payable check issuance.

Costs of the Finance - General Accounting Division have been functionalized as follows:

**General Ledger Accounting**: Activities related to general ledger accounting have been allocated based on the number of expenditure transactions per fund.

**Accounts Payable**: Activities related to accounts payable have been allocated based on the number of invoices per fund.

**Fixed Assets**: Activities related to this function have been allocated based on the number of fixed assets by department.

**Grants and Special Revenues**: Activities related to monitoring grant awards have been allocated based on the number of grants by department.

**Payroll**: Activities related to accounting payroll have been allocated based on the number of employees.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,485,081			4,485,081
Equipment Depreciation	2,200		2,200	
141 Civil Service Board	3,864	350	4,214	
150 City Manager's Office	19,120	2,650	21,770	
160 Finance - Director's Office	1,085,001	190,195	1,275,196	
161 Finance - General Accounting		320,337	320,337	
162 Finance - Treasury Management		1,618	1,618	
163 Finance - Financial System Services		7,457	7,457	
171-4 Human Resources		34,013	34,013	
244 GSA - Graphics		( 54)	( 54)	
251 Information Technology		154,754	154,754	
261 Procurement		3,354	3,354	
271 Auditor General		3,784	3,784	
301-3 Risk Management		20,567	20,567	
431 Equal Opportunity & Diversity		3,783	3,783	
Total Allocated Additions:	1,110,185	742,808	1,852,993	1,852,993
Total To Be Allocated:	5,595,266	742,808		6,338,074

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

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
<b>Wages &amp; Benefits</b>					
Salaries	2,445,966	0	464,734	464,734	415,814
Fringe Benefits	185,279	0	35,203	35,203	31,497
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	830,000	0	157,700	157,700	141,100
Life and Health Insurance	515,000	0	97,850	97,850	87,550
Workers' Compensation	62,000	0	11,780	11,780	10,540
Professional Services	429,538	0	81,612	81,612	73,021
Postage	15,193	0	2,887	2,887	2,583
Travel and Per Diem	100	0	19	19	17
Rentals and Leases	1,905	0	362	362	324
Office Supplies & Minor Equipment	0	0	0	0	0
Publications, Subscriptions, & Membershi	0	0	0	0	0
Transfer and Others	0	0	0	0	0
Depreciation	0	0	0	0	0
Other Current Charges	100	0	19	19	17
<b>Departmental Totals</b>					
Total Expenditures	4,485,081	0	852,166	852,166	762,463
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	4,485,081	0	852,166	852,166	762,463
<b>Allocation Step 1</b>					
Inbound- All Others	1,110,185	1,110,185	0	0	0
Reallocate Admin Costs		( 1,110,185)	210,935	210,935	188,731
1st Allocation	5,595,266	0	1,063,101	1,063,101	951,194
<b>Allocation Step 2</b>					
Inbound- All Others	742,808	742,808	0	0	0
Reallocate Admin Costs		( 742,808)	141,134	141,134	126,277
2nd Allocation	742,808	0	141,134	141,134	126,277



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

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Total For 00080 161 Finance - General					
Total Allocated	6,338,074	0	1,204,235	1,204,235	1,077,471



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

	Grants & Special Revenues	Payroll	CIP/Special Projects
Wages & Benefits			
Salaries	464,734	538,111	97,839
Fringe Benefits	35,203	40,762	7,411
Other Expense & Cost			
Retirement Contribution	157,700	182,600	33,200
Life and Health Insurance	97,850	113,300	20,600
Workers' Compensation	11,780	13,640	2,480
Professional Services	81,612	94,499	17,182
Postage	2,887	3,341	608
Travel and Per Diem	19	22	4
Rentals and Leases	362	419	76
Office Supplies & Minor Equipment	0	0	0
Publications, Subscriptions, & Membershi	0	0	0
Transfer and Others	0	0	0
Depreciation	0	0	0
Other Current Charges	19	22	4
Departmental Totals			
Total Expenditures	852,166	986,716	179,404
Deductions			
Total Deductions	0	0	0
Functional Cost	852,166	986,716	179,404
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	210,935	244,242	44,407
1st Allocation	1,063,101	1,230,958	223,811
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	141,134	163,417	29,712
2nd Allocation	141,134	163,417	29,712



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

	Grants & Special Revenues	Payroll	CIP/Special Projects
Total For 00080 161 Finance - General			
Total Allocated	1,204,235	1,394,375	253,523



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - General Ledger

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1,577	0.4348	4,622		4,622		4,622
131 City Attorney	484	0.1334	1,419		1,419		1,419
141 Civil Service Board	236	0.0651	692		692		692
150 City Manager's Office	1,037	0.2859	3,040		3,040		3,040
150.2 Agenda Coordination	160	0.0441	469		469		469
160 Finance - Director's Office	387	0.1067	1,134		1,134		1,134
161 Finance - General Accounting	346	0.0954	1,014		1,014		1,014
162 Finance - Treasury Management	70,690	19.4898	207,197		207,197	27,831	235,028
163 Finance - Financial System Services	126	0.0347	369		369	50	419
171-4 Human Resources	727	0.2004	2,131		2,131	286	2,417
231 Management and Budget	402	0.1108	1,178		1,178	158	1,336
241 GSA - Administration	1,024	0.2823	3,001		3,001	403	3,404
243 GSA - Miami Riverside Center	502	0.1384	1,471		1,471	198	1,669
244 GSA - Graphics	285	0.0786	835		835	112	947
246 GSA - Light Fleet	3,258	0.8983	9,549		9,549	1,283	10,832
247 GSA - Heavy Fleet	2,603	0.7177	7,630		7,630	1,025	8,655
251 Information Technology	1,205	0.3322	3,532		3,532	474	4,006
261 Procurement	334	0.0921	979		979	131	1,110
271 Auditor General	253	0.0698	742		742	100	842
301-3 Risk Management	2,262	0.6237	6,630		6,630	891	7,521
431 Equal Opportunity & Diversity	160	0.0441	469		469	63	532
101 MAYOR	755	0.2082	2,213		2,213	297	2,510
111-5 COMMISSIONERS	4,149	1.1439	12,161		12,161	1,633	13,794
152 CODE COMPLIANCE	1,389	0.3830	4,071		4,071	547	4,618
181-9 FIRE-RESCUE	26,850	7.4028	78,699		78,699	10,571	89,270



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - General Ledger

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	16,950	4.6733	49,681		49,681	6,673	56,354
201-9 PUBLIC WORKS	10,819	2.9829	31,711		31,711	4,260	35,971
211-3 SOLID WASTE	10,887	3.0016	31,910		31,910	4,286	36,196
221 DEPT OF REAL ESTATE & ASSET	74,012	20.4057	216,934		216,934	29,139	246,073
242 GSA PROPERTY MNGT	1,081	0.2980	3,168		3,168	426	3,594
245 GSA COMMUNICATIONS SERVICES	499	0.1376	1,463		1,463	196	1,659
281-4 BUILDING	13,280	3.6614	38,924		38,924	5,228	44,152
291-8 PARKS & RECREATION	74,763	20.6127	219,137		219,137	29,435	248,572
351-5 PLANNING	17,418	4.8023	51,053		51,053	6,858	57,911
441 OFFICE OF RESILIENCY AND	244	0.0673	715		715	96	811
450 HUMAN SERVICES	4,190	1.1552	12,281		12,281	1,650	13,931
910 CD-COMMUNITY & ECONOMIC	6,454	1.7794	18,917		18,917	2,541	21,458
920 CRA - COMMUNITY	3,036	0.8371	8,899		8,899	1,195	10,094
930 LIBERTY CITY	265	0.0731	777		777	104	881
940 VIRGINIA KEY	5,018	1.3835	14,708		14,708	1,976	16,684
950 CIVILIAN INVESTIGATIVE PANEL	576	0.1588	1,688		1,688	227	1,915
970 COMPONENT UNITS	241	0.0664	706		706	95	801
980 ND - NON DEPARTMENTAL	1,763	0.4861	5,167		5,167	694	5,861
999 OTHER	5	0.0014	15		15	2	17
SubTotal	362,702	100.0000	1,063,101		1,063,101	141,134	1,204,235
Total	362,702	100.0000	1,063,101		1,063,101	141,134	1,204,235





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

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



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	296	0.3922	4,169		4,169		4,169
131 City Attorney	74	0.0980	1,042		1,042		1,042
141 Civil Service Board	34	0.0450	479		479		479
150 City Manager's Office	454	0.6015	6,394		6,394		6,394
150.2 Agenda Coordination	12	0.0159	169		169		169
160 Finance - Director's Office	261	0.3458	3,676		3,676		3,676
161 Finance - General Accounting	21	0.0278	296		296		296
162 Finance - Treasury Management	150	0.1987	2,113		2,113	285	2,398
163 Finance - Financial System Services	1	0.0013	14		14	2	16
171-4 Human Resources	265	0.3511	3,732		3,732	503	4,235
231 Management and Budget	50	0.0662	704		704	95	799
241 GSA - Administration	790	1.0466	11,127		11,127	1,500	12,627
243 GSA - Miami Riverside Center	295	0.3908	4,155		4,155	560	4,715
244 GSA - Graphics	107	0.1418	1,507		1,507	203	1,710
246 GSA - Light Fleet	9,324	12.3531	131,326		131,326	17,705	149,031
247 GSA - Heavy Fleet	3,263	4.3231	45,958		45,958	6,196	52,154
251 Information Technology	393	0.5207	5,535		5,535	746	6,281
261 Procurement	101	0.1338	1,423		1,423	192	1,615
271 Auditor General	71	0.0941	1,000		1,000	135	1,135
301-3 Risk Management	164	0.2173	2,310		2,310	311	2,621
431 Equal Opportunity & Diversity	17	0.0225	239		239	32	271
371 Grants Administration	159	0.2107	2,239		2,239	302	2,541
101 MAYOR	525	0.6956	7,394		7,394	997	8,391
111-5 COMMISSIONERS	2,292	3.0366	32,282		32,282	4,352	36,634
152 CODE COMPLIANCE	270	0.3577	3,803		3,803	513	4,316



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	6,063	8.0327	85,396		85,396	11,513	96,909
190-1 POLICE	7,209	9.5510	101,537		101,537	13,689	115,226
201-9 PUBLIC WORKS	2,257	2.9902	31,789		31,789	4,286	36,075
211-3 SOLID WASTE	1,122	1.4865	15,803		15,803	2,130	17,933
221 DEPT OF REAL ESTATE & ASSET	2,360	3.1267	33,240		33,240	4,481	37,721
242 GSA PROPERTY MNGT	660	0.8744	9,296		9,296	1,253	10,549
245 GSA COMMUNICATIONS SERVICES	196	0.2597	2,761		2,761	372	3,133
281-4 BUILDING	2,687	3.5599	37,846		37,846	5,102	42,948
291-8 PARKS & RECREATION	7,594	10.0611	106,959		106,959	14,420	121,379
351-5 PLANNING	500	0.6624	7,042		7,042	949	7,991
381 COMMUNICATIONS	104	0.1378	1,465		1,465	197	1,662
401 CIP	497	0.6585	7,000		7,000	944	7,944
450 HUMAN SERVICES	1,144	1.5157	16,113		16,113	2,172	18,285
910 CD-COMMUNITY & ECONOMIC	18,557	24.5855	261,371		261,371	35,237	296,608
920 CRA - COMMUNITY	2,284	3.0260	32,170		32,170	4,337	36,507
930 LIBERTY CITY	151	0.2001	2,127		2,127	287	2,414
940 VIRGINIA KEY	550	0.7287	7,747		7,747	1,044	8,791
950 CIVILIAN INVESTIGATIVE PANEL	224	0.2968	3,155		3,155	425	3,580
970 COMPONENT UNITS	103	0.1365	1,451		1,451	196	1,647
980 ND - NON DEPARTMENTAL	1,828	2.4219	25,747		25,747	3,471	29,218
SubTotal	75,479	100.0000	1,063,101		1,063,101	141,134	1,204,235
Total	75,479	100.0000	1,063,101		1,063,101	141,134	1,204,235



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Allocation Basis: Number of Accounts Payable Transactions

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	43	0.1503	1,430		1,430		1,430
131 City Attorney	91	0.3182	3,026		3,026		3,026
141 Civil Service Board	4	0.0140	133		133		133
150 City Manager's Office	2	0.0070	67		67		67
160 Finance - Director's Office	107	0.3741	3,559		3,559		3,559
161 Finance - General Accounting	9,393	32.8415	312,386		312,386		312,386
162 Finance - Treasury Management	8	0.0280	266		266	53	319
171-4 Human Resources	24	0.0839	798		798	160	958
231 Management and Budget	22	0.0769	732		732	147	879
241 GSA - Administration	459	1.6048	15,265		15,265	3,057	18,322
243 GSA - Miami Riverside Center	41	0.1434	1,364		1,364	273	1,637
244 GSA - Graphics	47	0.1643	1,563		1,563	313	1,876
246 GSA - Light Fleet	1,004	3.5104	33,390		33,390	6,686	40,076
247 GSA - Heavy Fleet	102	0.3566	3,392		3,392	679	4,071
251 Information Technology	320	1.1188	10,642		10,642	2,131	12,773
261 Procurement	28	0.0979	931		931	186	1,117
271 Auditor General	5	0.0175	166		166	33	199
301-3 Risk Management	29	0.1014	964		964	193	1,157
431 Equal Opportunity & Diversity	1	0.0035	33		33	7	40
371 Grants Administration	40	0.1399	1,330		1,330	266	1,596
101 MAYOR	18	0.0629	599		599	120	719
111-5 COMMISSIONERS	159	0.5559	5,288		5,288	1,059	6,347
152 CODE COMPLIANCE	116	0.4056	3,858		3,858	773	4,631
181-9 FIRE-RESCUE	1,730	6.0487	57,535		57,535	11,522	69,057
190-1 POLICE	9,441	33.0095	313,985		313,985	62,876	376,861



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
201-9 PUBLIC WORKS	520	1.8181	17,294		17,294	3,463	20,757
211-3 SOLID WASTE	309	1.0804	10,277		10,277	2,058	12,335
221 DEPT OF REAL ESTATE & ASSET	850	2.9719	28,269		28,269	5,661	33,930
242 GSA PROPERTY MNGT	117	0.4091	3,891		3,891	779	4,670
245 GSA COMMUNICATIONS SERVICES	68	0.2378	2,262		2,262	453	2,715
281-4 BUILDING	266	0.9300	8,846		8,846	1,772	10,618
291-8 PARKS & RECREATION	1,696	5.9299	56,405		56,405	11,295	67,700
342 ZONING	59	0.2063	1,962		1,962	393	2,355
351-5 PLANNING	125	0.4370	4,157		4,157	832	4,989
381 COMMUNICATIONS	137	0.4790	4,556		4,556	912	5,468
401 CIP	802	2.8041	26,672		26,672	5,341	32,013
450 HUMAN SERVICES	28	0.0979	931		931	186	1,117
910 CD-COMMUNITY & ECONOMIC	98	0.3426	3,259		3,259	653	3,912
920 CRA - COMMUNITY	156	0.5454	5,188		5,188	1,039	6,227
930 LIBERTY CITY	1	0.0035	33		33	7	40
940 VIRGINIA KEY	120	0.4196	3,991		3,991	799	4,790
970 COMPONENT UNITS	1	0.0035	33		33	7	40
980 ND - NON DEPARTMENTAL	14	0.0489	466		466	93	559
SubTotal	28,601	100.0000	951,194		951,194	126,277	1,077,471
Total	28,601	100.0000	951,194		951,194	126,277	1,077,471

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Grants & Special Revenues

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
371 Grants Administration	1	0.9709	10,321		10,321	1,370	11,691
181-9 FIRE-RESCUE	13	12.6214	134,178		134,178	17,813	151,991
190-1 POLICE	28	27.1845	288,998		288,998	38,367	327,365
211-3 SOLID WASTE	1	0.9709	10,321		10,321	1,370	11,691
221 DEPT OF REAL ESTATE & ASSET	3	2.9126	30,964		30,964	4,111	35,075
291-8 PARKS & RECREATION	1	0.9709	10,321		10,321	1,370	11,691
401 CIP	10	9.7087	103,214		103,214	13,702	116,916
441 OFFICE OF RESILIENCY AND	1	0.9709	10,321		10,321	1,370	11,691
910 CD-COMMUNITY & ECONOMIC	45	43.6892	464,463		464,463	61,661	526,124
SubTotal	103	100.0000	1,063,101		1,063,101	141,134	1,204,235
Total	103	100.0000	1,063,101		1,063,101	141,134	1,204,235

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2198	2,705		2,705		2,705
131 City Attorney	60	1.1988	14,757		14,757		14,757
141 Civil Service Board	5	0.0999	1,230		1,230		1,230
150 City Manager's Office	20	0.3996	4,919		4,919		4,919
150.2 Agenda Coordination	3	0.0599	738		738		738
160 Finance - Director's Office	10	0.1998	2,459		2,459		2,459
161 Finance - General Accounting	27	0.5395	6,641		6,641		6,641
162 Finance - Treasury Management	29	0.5794	7,132		7,132	973	8,105
163 Finance - Financial System Services	2	0.0400	492		492	67	559
171-4 Human Resources	39	0.7792	9,592		9,592	1,309	10,901
231 Management and Budget	20	0.3996	4,919		4,919	671	5,590
241 GSA - Administration	8	0.1598	1,968		1,968	269	2,237
243 GSA - Miami Riverside Center	6	0.1199	1,476		1,476	201	1,677
244 GSA - Graphics	5	0.0999	1,230		1,230	168	1,398
246 GSA - Light Fleet	35	0.6993	8,608		8,608	1,175	9,783
247 GSA - Heavy Fleet	32	0.6394	7,870		7,870	1,074	8,944
251 Information Technology	71	1.4186	17,462		17,462	2,383	19,845
261 Procurement	18	0.3596	4,427		4,427	604	5,031
301-3 Risk Management	21	0.4196	5,165		5,165	705	5,870
431 Equal Opportunity & Diversity	3	0.0599	738		738	101	839
371 Grants Administration	11	0.2198	2,705		2,705	369	3,074
101 MAYOR	20	0.3996	4,919		4,919	671	5,590
111-5 COMMISSIONERS	76	1.5185	18,692		18,692	2,551	21,243
152 CODE COMPLIANCE	70	1.3986	17,216		17,216	2,349	19,565
181-9 FIRE-RESCUE	901	18.0020	221,597		221,597	30,240	251,837





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,674	33.4466	411,712		411,712	56,184	467,896
201-9 PUBLIC WORKS	160	3.1968	39,351		39,351	5,370	44,721
211-3 SOLID WASTE	224	4.4755	55,092		55,092	7,518	62,610
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	12,297		12,297	1,678	13,975
242 GSA PROPERTY MNGT	38	0.7592	9,346		9,346	1,275	10,621
245 GSA COMMUNICATIONS SERVICES	8	0.1598	1,968		1,968	269	2,237
281-4 BUILDING	180	3.5964	44,270		44,270	6,041	50,311
291-8 PARKS & RECREATION	931	18.6014	228,975		228,975	31,247	260,222
342 ZONING	30	0.5994	7,378		7,378	1,007	8,385
351-5 PLANNING	46	0.9191	11,314		11,314	1,544	12,858
381 COMMUNICATIONS	8	0.1598	1,968		1,968	269	2,237
401 CIP	21	0.4196	5,165		5,165	705	5,870
441 OFFICE OF RESILIENCY AND	6	0.1199	1,476		1,476	201	1,677
450 HUMAN SERVICES	72	1.4386	17,708		17,708	2,417	20,125
910 CD-COMMUNITY & ECONOMIC	35	0.6993	8,608		8,608	1,175	9,783
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	1,476		1,476	201	1,677
980 ND - NON DEPARTMENTAL	13	0.2597	3,197		3,197	436	3,633
SubTotal	5,005	100.0000	1,230,958		1,230,958	163,417	1,394,375
Total	5,005	100.0000	1,230,958		1,230,958	163,417	1,394,375

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - CIP/Special Projects

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	223,811		223,811	29,712	253,523
SubTotal	100	100.0000	223,811		223,811	29,712	253,523
Total	100	100.0000	223,811		223,811	29,712	253,523

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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

Receiving Department	Total	General Ledger	Accounts Payable	Fixed Assets	Grants & Special	Payroll	CIP/Special Projects
121 City Clerk	12,926	4,622	4,169	1,430	0	2,705	0
131 City Attorney	20,244	1,419	1,042	3,026	0	14,757	0
141 Civil Service Board	2,534	692	479	133	0	1,230	0
150 City Manager's Office	14,420	3,040	6,394	67	0	4,919	0
150.2 Agenda Coordination	1,376	469	169	0	0	738	0
160 Finance - Director's Office	10,828	1,134	3,676	3,559	0	2,459	0
161 Finance - General	320,337	1,014	296	312,386	0	6,641	0
162 Finance - Treasury	245,850	235,028	2,398	319	0	8,105	0
163 Finance - Financial	994	419	16	0	0	559	0
171-4 Human Resources	18,511	2,417	4,235	958	0	10,901	0
231 Management and Budget	8,604	1,336	799	879	0	5,590	0
241 GSA - Administration	36,590	3,404	12,627	18,322	0	2,237	0
243 GSA - Miami Riverside	9,698	1,669	4,715	1,637	0	1,677	0
244 GSA - Graphics	5,931	947	1,710	1,876	0	1,398	0
246 GSA - Light Fleet	209,722	10,832	149,031	40,076	0	9,783	0
247 GSA - Heavy Fleet	73,824	8,655	52,154	4,071	0	8,944	0
251 Information Technology	42,905	4,006	6,281	12,773	0	19,845	0
261 Procurement	8,873	1,110	1,615	1,117	0	5,031	0
271 Auditor General	2,176	842	1,135	199	0	0	0
301-3 Risk Management	17,169	7,521	2,621	1,157	0	5,870	0
431 Equal Opportunity &	1,682	532	271	40	0	839	0
371 Grants Administration	18,902	0	2,541	1,596	11,691	3,074	0
101 MAYOR	17,210	2,510	8,391	719	0	5,590	0
111-5 COMMISSIONERS	78,018	13,794	36,634	6,347	0	21,243	0
152 CODE COMPLIANCE	33,130	4,618	4,316	4,631	0	19,565	0
181-9 FIRE-RESCUE	659,064	89,270	96,909	69,057	151,991	251,837	0
190-1 POLICE	1,343,702	56,354	115,226	376,861	327,365	467,896	0
201-9 PUBLIC WORKS	137,524	35,971	36,075	20,757	0	44,721	0
211-3 SOLID WASTE	140,765	36,196	17,933	12,335	11,691	62,610	0
221 DEPT OF REAL ESTATE	366,774	246,073	37,721	33,930	35,075	13,975	0
242 GSA PROPERTY MNGT	29,434	3,594	10,549	4,670	0	10,621	0
245 GSA	9,744	1,659	3,133	2,715	0	2,237	0
281-4 BUILDING	148,029	44,152	42,948	10,618	0	50,311	0



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

Receiving Department	Total	General Ledger	Accounts Payable	Fixed Assets	Grants & Special	Payroll	CIP/Special Projects
291-8 PARKS &	709,564	248,572	121,379	67,700	11,691	260,222	0
342 ZONING	10,740	0	0	2,355	0	8,385	0
351-5 PLANNING	83,749	57,911	7,991	4,989	0	12,858	0
381 COMMUNICATIONS	9,367	0	1,662	5,468	0	2,237	0
401 CIP	162,743	0	7,944	32,013	116,916	5,870	0
441 OFFICE OF RESILIENCY	14,179	811	0	0	11,691	1,677	0
450 HUMAN SERVICES	53,458	13,931	18,285	1,117	0	20,125	0
910 CD-COMMUNITY &	857,885	21,458	296,608	3,912	526,124	9,783	0
920 CRA - COMMUNITY	52,828	10,094	36,507	6,227	0	0	0
930 LIBERTY CITY	3,335	881	2,414	40	0	0	0
940 VIRGINIA KEY	30,265	16,684	8,791	4,790	0	0	0
950 CIVILIAN	7,172	1,915	3,580	0	0	1,677	0
970 COMPONENT UNITS	2,488	801	1,647	40	0	0	0
980 ND - NON	39,271	5,861	29,218	559	0	3,633	0
999 OTHER	253,540	17	0	0	0	0	253,523
Direct Billed	0	0	0	0	0	0	0
Total	6,338,074	1,204,235	1,204,235	1,077,471	1,204,235	1,394,375	253,523



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

**FINANCE – TREASURY MANAGEMENT**

The Department of Finance – Treasury Management manages and coordinates cash flow and investment portfolio; coordinates debt issuance with financial advisors and bond counsel; monitors bond payments to ensure indenture compliance; ensures payment of debt service; receives, records, and deposits cash receipts; and issues business tax receipts and other licenses. In addition, this Division collects all City revenue such as Certificate of Use fees, solid waste bills, liens, ad valorem and franchise taxes, as well as any special assessments due to the City.

Costs of the Finance - Treasury Management division have been functionalized as follows:

**Customer Service:** This section of the Treasury division is responsible for the billing and collection of revenues generated from the application and enforcement of various municipal fees. The cost pool has been allocated based upon the number of accounting transactions by department.

**Cash Receipts:** Activities related to the collection of revenues have been allocated based on the number of cash receipts transactions per department.

**Accounts Receivable:** Activities related to accounts receivable have been allocated based on the total account receivable per department.

**Debt Management/Investments:** This is a general government activity and is disallowed from allocation.

**Business Tax Receipts:** This is a general government activity and is disallowed from allocation.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 162 Finance - Treasury Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	73,529,347			73,529,347
Major Machinery and Equipment	0			
Debt Service	( 68,382,239)			
Depreciation	0			
Transfer and Others	0			
Total Deductions:	( 68,382,239)			( 68,382,239)
Equipment Depreciation	1,174		1,174	
141 Civil Service Board	4,150	375	4,525	
150 City Manager's Office	20,536	2,847	23,383	
160 Finance - Director's Office	1,110,414	194,649	1,305,063	
161 Finance - General Accounting	216,708	29,142	245,850	
162 Finance - Treasury Management		330,484	330,484	
163 Finance - Financial System Services		32,464	32,464	
171-4 Human Resources		36,533	36,533	
243 GSA - Miami Riverside Center		( 231)	( 231)	
244 GSA - Graphics		( 76)	( 76)	
251 Information Technology		117,733	117,733	
261 Procurement		19,791	19,791	
271 Auditor General		3,864	3,864	
301-3 Risk Management		22,091	22,091	
431 Equal Opportunity & Diversity		4,063	4,063	
Total Allocated Additions:	1,352,982	793,729	2,146,711	2,146,711
Total To Be Allocated:	6,500,090	793,729		7,293,819

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

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
<b>Wages &amp; Benefits</b>					
Salaries	2,497,756	199,820	599,461	699,373	599,461
Fringe Benefits	202,129	16,170	48,511	56,597	48,511
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	891,000	71,280	213,840	249,480	213,840
Life and Health Insurance	668,000	53,440	160,320	187,040	160,320
Workers' Compensation	66,000	5,280	15,840	18,480	15,840
Professional Service	695,611	55,649	166,947	194,771	166,947
Travel and Per Diem	75	6	18	21	18
Postage	126,537	10,123	30,369	35,431	30,369
Rentals and Leases	0	0	0	0	0
Office Supplies & Minor Equipment	0	0	0	0	0
Other Current Charges	0	0	0	0	0
*Major Machinery and Equipment	0	0	0	0	0
*Debt Service	68,382,239	68,382,239	0	0	0
*Depreciation	0	0	0	0	0
*Transfer and Others	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	73,529,347	68,794,007	1,235,306	1,441,193	1,235,306
<b>Deductions</b>					
Total Deductions	( 68,382,239)	( 68,382,239)	0	0	0
<b>Functional Cost</b>	5,147,108	411,768	1,235,306	1,441,193	1,235,306
<b>Allocation Step 1</b>					
Inbound- All Others	1,352,982	1,352,982	0	0	0
Reallocate Admin Costs		( 1,764,750)	460,370	537,097	460,370
1st Allocation	6,500,090	0	1,695,676	1,978,290	1,695,676



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

	Total	General & Admin	Customer Service	Cash Reciepts	Accounts Receivable
Allocation Step 2					
Inbound- All Others	793,729	793,729	0	0	0
Reallocate Admin Costs		( 793,729)	207,060	241,569	207,060
2nd Allocation	793,729	0	207,060	241,569	207,060
Total For 00090 162 Finance - Treasury					
Total Allocated	7,293,819	0	1,902,736	2,219,859	1,902,736



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

	Debt Mgt/Investments	Business Tax Receipt
Wages & Benefits		
Salaries	299,731	99,910
Fringe Benefits	24,255	8,085
Other Expense & Cost		
Retirement Contribution	106,920	35,640
Life and Health Insurance	80,160	26,720
Workers' Compensation	7,920	2,640
Professional Service	83,473	27,824
Travel and Per Diem	9	3
Postage	15,184	5,061
Rentals and Leases	0	0
Office Supplies & Minor Equipment	0	0
Other Current Charges	0	0
*Major Machinery and Equipment	0	0
*Debt Service	0	0
*Depreciation	0	0
*Transfer and Others	0	0
Departmental Totals		
Total Expenditures	617,652	205,883
Deductions		
Total Deductions	0	0
Functional Cost	617,652	205,883
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	230,185	76,728
1st Allocation	847,837	282,611



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

	Debt Mgt/Investments	Business Tax Receipt
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	103,530	34,510
2nd Allocation	103,530	34,510
Total For 00090 162 Finance - Treasury		
Total Allocated	951,367	317,121



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

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1,577	0.4348	7,373		7,373		7,373
131 City Attorney	484	0.1334	2,263		2,263		2,263
141 Civil Service Board	236	0.0651	1,103		1,103		1,103
150 City Manager's Office	1,037	0.2859	4,848		4,848		4,848
150.2 Agenda Coordination	160	0.0441	748		748		748
160 Finance - Director's Office	387	0.1067	1,809		1,809		1,809
161 Finance - General Accounting	346	0.0954	1,618		1,618		1,618
162 Finance - Treasury Management	70,690	19.4898	330,484		330,484		330,484
163 Finance - Financial System Services	126	0.0347	589		589	91	680
171-4 Human Resources	727	0.2004	3,399		3,399	523	3,922
231 Management and Budget	402	0.1108	1,879		1,879	289	2,168
241 GSA - Administration	1,024	0.2823	4,787		4,787	737	5,524
243 GSA - Miami Riverside Center	502	0.1384	2,347		2,347	361	2,708
244 GSA - Graphics	285	0.0786	1,332		1,332	205	1,537
246 GSA - Light Fleet	3,258	0.8983	15,232		15,232	2,344	17,576
247 GSA - Heavy Fleet	2,603	0.7177	12,169		12,169	1,873	14,042
251 Information Technology	1,205	0.3322	5,634		5,634	867	6,501
261 Procurement	334	0.0921	1,561		1,561	240	1,801
271 Auditor General	253	0.0698	1,183		1,183	182	1,365
301-3 Risk Management	2,262	0.6237	10,575		10,575	1,627	12,202
431 Equal Opportunity & Diversity	160	0.0441	748		748	115	863
101 MAYOR	755	0.2082	3,530		3,530	543	4,073
111-5 COMMISSIONERS	4,149	1.1439	19,397		19,397	2,985	22,382
152 CODE COMPLIANCE	1,389	0.3830	6,494		6,494	999	7,493
181-9 FIRE-RESCUE	26,850	7.4028	125,527		125,527	19,318	144,845



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

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	16,950	4.6733	79,243		79,243	12,195	91,438
201-9 PUBLIC WORKS	10,819	2.9829	50,580		50,580	7,784	58,364
211-3 SOLID WASTE	10,887	3.0016	50,898		50,898	7,833	58,731
221 DEPT OF REAL ESTATE & ASSET	74,012	20.4057	346,015		346,015	53,251	399,266
242 GSA PROPERTY MNGT	1,081	0.2980	5,054		5,054	778	5,832
245 GSA COMMUNICATIONS SERVICES	499	0.1376	2,333		2,333	359	2,692
281-4 BUILDING	13,280	3.6614	62,086		62,086	9,555	71,641
291-8 PARKS & RECREATION	74,763	20.6127	349,526		349,526	53,795	403,321
351-5 PLANNING	17,418	4.8023	81,431		81,431	12,532	93,963
441 OFFICE OF RESILIENCY AND	244	0.0673	1,141		1,141	176	1,317
450 HUMAN SERVICES	4,190	1.1552	19,589		19,589	3,015	22,604
910 CD-COMMUNITY & ECONOMIC	6,454	1.7794	30,173		30,173	4,644	34,817
920 CRA - COMMUNITY	3,036	0.8371	14,194		14,194	2,184	16,378
930 LIBERTY CITY	265	0.0731	1,239		1,239	191	1,430
940 VIRGINIA KEY	5,018	1.3835	23,460		23,460	3,610	27,070
950 CIVILIAN INVESTIGATIVE PANEL	576	0.1588	2,693		2,693	414	3,107
970 COMPONENT UNITS	241	0.0664	1,127		1,127	173	1,300
980 ND - NON DEPARTMENTAL	1,763	0.4861	8,242		8,242	1,268	9,510
999 OTHER	5	0.0014	23		23	4	27
SubTotal	362,702	100.0000	1,695,676		1,695,676	207,060	1,902,736
Total	362,702	100.0000	1,695,676		1,695,676	207,060	1,902,736



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

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



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Activity - Cash Reciepts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	113	0.0209	413		413		413
131 City Attorney	70	0.0129	256		256		256
141 Civil Service Board	1	0.0002	4		4		4
150 City Manager's Office	4	0.0007	15		15		15
171-4 Human Resources	4	0.0007	15		15	2	17
241 GSA - Administration	10	0.0018	37		37	4	41
243 GSA - Miami Riverside Center	6	0.0011	22		22	3	25
244 GSA - Graphics	5	0.0009	18		18	2	20
246 GSA - Light Fleet	11	0.0020	40		40	5	45
247 GSA - Heavy Fleet	15	0.0028	55		55	7	62
251 Information Technology	43	0.0079	157		157	19	176
261 Procurement	3	0.0006	11		11	1	12
271 Auditor General	3	0.0006	11		11	1	12
301-3 Risk Management	361	0.0666	1,318		1,318	161	1,479
101 MAYOR	2	0.0004	7		7	1	8
111-5 COMMISSIONERS	144	0.0266	526		526	64	590
152 CODE COMPLIANCE	793	0.1464	2,896		2,896	354	3,250
181-9 FIRE-RESCUE	49,440	9.1264	180,547		180,547	22,054	202,601
190-1 POLICE	24,517	4.5257	89,532		89,532	10,937	100,469
201-9 PUBLIC WORKS	26,262	4.8479	95,905		95,905	11,715	107,620
211-3 SOLID WASTE	38,382	7.0852	140,165		140,165	17,122	157,287
221 DEPT OF REAL ESTATE & ASSET	7,629	1.4083	27,860		27,860	3,403	31,263
242 GSA PROPERTY MNGT	2	0.0004	7		7	1	8
281-4 BUILDING	159,820	29.5022	583,638		583,638	71,293	654,931
291-8 PARKS & RECREATION	195,039	36.0033	712,252		712,252	87,003	799,255



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

Activity - Cash Reciepts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
342 ZONING	19,294	3.5616	70,459		70,459	8,607	79,066
351-5 PLANNING	14,454	2.6682	52,784		52,784	6,448	59,232
401 CIP	2,211	0.4081	8,074		8,074	986	9,060
450 HUMAN SERVICES	1,758	0.3245	6,420		6,420	784	7,204
910 CD-COMMUNITY & ECONOMIC	268	0.0495	979		979	120	1,099
920 CRA - COMMUNITY	100	0.0185	365		365	45	410
930 LIBERTY CITY	3	0.0006	11		11	1	12
940 VIRGINIA KEY	653	0.1205	2,385		2,385	291	2,676
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0004	7		7	1	8
980 ND - NON DEPARTMENTAL	301	0.0556	1,099		1,099	134	1,233
SubTotal	541,723	100.0000	1,978,290		1,978,290	241,569	2,219,859
Total	541,723	100.0000	1,978,290		1,978,290	241,569	2,219,859

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



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

Activity - Accounts Receivable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	44	0.0415	704		704		704
244 GSA - Graphics	4	0.0038	64		64	8	72
271 Auditor General	3	0.0028	48		48	6	54
301-3 Risk Management	289	0.2726	4,623		4,623	565	5,188
111-5 COMMISSIONERS	1	0.0009	16		16	2	18
152 CODE COMPLIANCE	746	0.7037	11,933		11,933	1,458	13,391
181-9 FIRE-RESCUE	28,129	26.5349	449,943		449,943	54,964	504,907
190-1 POLICE	22,337	21.0711	357,297		357,297	43,648	400,945
201-9 PUBLIC WORKS	8,416	7.9390	134,620		134,620	16,445	151,065
211-3 SOLID WASTE	27,239	25.6952	435,708		435,708	53,227	488,935
221 DEPT OF REAL ESTATE & ASSET	3,336	3.1469	53,362		53,362	6,519	59,881
281-4 BUILDING	7,417	6.9966	118,640		118,640	14,493	133,133
291-8 PARKS & RECREATION	1,808	1.7055	28,920		28,920	3,533	32,453
342 ZONING	5,372	5.0675	85,929		85,929	10,497	96,426
351-5 PLANNING	323	0.3047	5,167		5,167	631	5,798
401 CIP	28	0.0264	448		448	55	503
450 HUMAN SERVICES	6	0.0057	96		96	12	108
910 CD-COMMUNITY & ECONOMIC	175	0.1651	2,799		2,799	342	3,141
920 CRA - COMMUNITY	25	0.0236	400		400	49	449
930 LIBERTY CITY	3	0.0028	48		48	6	54
940 VIRGINIA KEY	13	0.0123	208		208	25	233
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0019	32		32	4	36
980 ND - NON DEPARTMENTAL	292	0.2755	4,671		4,671	571	5,242
SubTotal	106,008	100.0000	1,695,676		1,695,676	207,060	1,902,736
Total	106,008	100.0000	1,695,676		1,695,676	207,060	1,902,736





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

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

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

Activity - Debt Mgt/Investments

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	847,837		847,837	103,530	951,367
SubTotal	100	100.0000	847,837		847,837	103,530	951,367
Total	100	100.0000	847,837		847,837	103,530	951,367

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .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	282,611		282,611	34,510	317,121
SubTotal	100	100.0000	282,611		282,611	34,510	317,121
Total	100	100.0000	282,611		282,611	34,510	317,121

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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

Receiving Department	Total	Customer Service	Cash Receipts	Accounts Receivable	Debt Mgt/Investments	Business Tax Receipt
121 City Clerk	7,786	7,373	413	0	0	0
131 City Attorney	3,223	2,263	256	704	0	0
141 Civil Service Board	1,107	1,103	4	0	0	0
150 City Manager's Office	4,863	4,848	15	0	0	0
150.2 Agenda Coordination	748	748	0	0	0	0
160 Finance - Director's Office	1,809	1,809	0	0	0	0
161 Finance - General	1,618	1,618	0	0	0	0
162 Finance - Treasury	330,484	330,484	0	0	0	0
163 Finance - Financial	680	680	0	0	0	0
171-4 Human Resources	3,939	3,922	17	0	0	0
231 Management and Budget	2,168	2,168	0	0	0	0
241 GSA - Administration	5,565	5,524	41	0	0	0
243 GSA - Miami Riverside	2,733	2,708	25	0	0	0
244 GSA - Graphics	1,629	1,537	20	72	0	0
246 GSA - Light Fleet	17,621	17,576	45	0	0	0
247 GSA - Heavy Fleet	14,104	14,042	62	0	0	0
251 Information Technology	6,677	6,501	176	0	0	0
261 Procurement	1,813	1,801	12	0	0	0
271 Auditor General	1,431	1,365	12	54	0	0
301-3 Risk Management	18,869	12,202	1,479	5,188	0	0
431 Equal Opportunity &	863	863	0	0	0	0
101 MAYOR	4,081	4,073	8	0	0	0
111-5 COMMISSIONERS	22,990	22,382	590	18	0	0
152 CODE COMPLIANCE	24,134	7,493	3,250	13,391	0	0
181-9 FIRE-RESCUE	852,353	144,845	202,601	504,907	0	0
190-1 POLICE	592,852	91,438	100,469	400,945	0	0
201-9 PUBLIC WORKS	317,049	58,364	107,620	151,065	0	0
211-3 SOLID WASTE	704,953	58,731	157,287	488,935	0	0
221 DEPT OF REAL ESTATE	490,410	399,266	31,263	59,881	0	0
242 GSA PROPERTY MNGT	5,840	5,832	8	0	0	0
245 GSA	2,692	2,692	0	0	0	0
281-4 BUILDING	859,705	71,641	654,931	133,133	0	0
291-8 PARKS &	1,235,029	403,321	799,255	32,453	0	0



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

Receiving Department	Total	Customer Service	Cash Receipts	Accounts Receivable	Debt Mgt/Investments	Business Tax Receipt
342 ZONING	175,492	0	79,066	96,426	0	0
351-5 PLANNING	158,993	93,963	59,232	5,798	0	0
401 CIP	9,563	0	9,060	503	0	0
441 OFFICE OF RESILIENCY	1,317	1,317	0	0	0	0
450 HUMAN SERVICES	29,916	22,604	7,204	108	0	0
910 CD-COMMUNITY &	39,057	34,817	1,099	3,141	0	0
920 CRA - COMMUNITY	17,237	16,378	410	449	0	0
930 LIBERTY CITY	1,496	1,430	12	54	0	0
940 VIRGINIA KEY	29,979	27,070	2,676	233	0	0
950 CIVILIAN	3,151	3,107	8	36	0	0
970 COMPONENT UNITS	1,300	1,300	0	0	0	0
980 ND - NON	15,985	9,510	1,233	5,242	0	0
999 OTHER	1,268,515	27	0	0	951,367	317,121
Direct Billed	0	0	0	0	0	0
Total	7,293,819	1,902,736	2,219,859	1,902,736	951,367	317,121



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

**FINANCE – FINANCIAL SYSTEM SERVICES**

The Department of Finance – Financial System Services Division provides frontline support to all financial modules' end-users; analyzes special departmental procedures and information systems to determine the most feasible and cost-effective methods to develop automated business processes, reports, and operating processes utilizing the Oracle-based Enterprise Resource Planning (ERP) and complimenting systems.

Costs of the Finance - Financial System Services division have been functionalized as follows:

**General Ledger System:** Activities related to the general ledger system have been allocated based on the number of accounting transactions per department.

**System:** Activities related to overall system administration have been allocated based on the number of accounting system users by department.

**Payroll:** Activities related to the payroll system have been allocated based on the number of employees per department served.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 163 Finance - Financial System Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	407,303			407,303
141 Civil Service Board	286	26	312	
150 City Manager's Office	1,416	196	1,612	
160 Finance - Director's Office	108,463	19,013	127,476	
161 Finance - General Accounting	875	119	994	
162 Finance - Treasury Management	589	91	680	
163 Finance - Financial System Services		588	588	
171-4 Human Resources		2,520	2,520	
271 Auditor General		379	379	
301-3 Risk Management		1,524	1,524	
431 Equal Opportunity & Diversity		280	280	
Total Allocated Additions:	111,629	24,736	136,365	136,365
Total To Be Allocated:	518,932	24,736		543,668

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

	Total	General & Admin	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
<b>Wages &amp; Benefits</b>					
Salaries	244,871	0	61,218	90,602	93,051
Fringe Benefits	19,382	0	4,846	7,171	7,365
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	86,000	0	21,500	31,820	32,680
Life and Health Insurance	51,000	0	12,750	18,870	19,380
Workers' Compensation	6,000	0	1,500	2,220	2,280
Professional Service	0	0	0	0	0
Travel and Per Diem	50	0	13	19	18
Other Current Charges	0	0	0	0	0
Postage	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	407,303	0	101,827	150,702	154,774
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	407,303	0	101,827	150,702	154,774
<b>Allocation Step 1</b>					
Inbound- All Others	111,629	111,629	0	0	0
Reallocate Admin Costs		( 111,629)	27,907	41,303	42,419
1st Allocation	518,932	0	129,734	192,005	197,193
<b>Allocation Step 2</b>					
Inbound- All Others	24,736	24,736	0	0	0
Reallocate Admin Costs		( 24,736)	6,184	9,152	9,400
2nd Allocation	24,736	0	6,184	9,152	9,400
<b>Total For 00100 163 Finance - Financial System</b>					
Total Allocated	543,668	0	135,918	201,157	206,593





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - General Ledger (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1,577	0.4348	564		564		564
131 City Attorney	484	0.1334	173		173		173
141 Civil Service Board	236	0.0651	84		84		84
150 City Manager's Office	1,037	0.2859	371		371		371
150.2 Agenda Coordination	160	0.0441	57		57		57
160 Finance - Director's Office	387	0.1067	138		138		138
161 Finance - General Accounting	346	0.0954	124		124		124
162 Finance - Treasury Management	70,690	19.4898	25,285		25,285		25,285
163 Finance - Financial System Services	126	0.0347	45		45		45
171-4 Human Resources	727	0.2004	260		260	16	276
231 Management and Budget	402	0.1108	144		144	9	153
241 GSA - Administration	1,024	0.2823	366		366	22	388
243 GSA - Miami Riverside Center	502	0.1384	180		180	11	191
244 GSA - Graphics	285	0.0786	102		102	6	108
246 GSA - Light Fleet	3,258	0.8983	1,165		1,165	70	1,235
247 GSA - Heavy Fleet	2,603	0.7177	931		931	56	987
251 Information Technology	1,205	0.3322	431		431	26	457
261 Procurement	334	0.0921	119		119	7	126
271 Auditor General	253	0.0698	90		90	5	95
301-3 Risk Management	2,262	0.6237	809		809	49	858
431 Equal Opportunity & Diversity	160	0.0441	57		57	3	60
101 MAYOR	755	0.2082	270		270	16	286
111-5 COMMISSIONERS	4,149	1.1439	1,484		1,484	89	1,573
152 CODE COMPLIANCE	1,389	0.3830	497		497	30	527
181-9 FIRE-RESCUE	26,850	7.4028	9,604		9,604	577	10,181



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - General Ledger (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	16,950	4.6733	6,063		6,063	364	6,427
201-9 PUBLIC WORKS	10,819	2.9829	3,870		3,870	233	4,103
211-3 SOLID WASTE	10,887	3.0016	3,894		3,894	234	4,128
221 DEPT OF REAL ESTATE & ASSET	74,012	20.4057	26,473		26,473	1,591	28,064
242 GSA PROPERTY MNGT	1,081	0.2980	387		387	23	410
245 GSA COMMUNICATIONS SERVICES	499	0.1376	178		178	11	189
281-4 BUILDING	13,280	3.6614	4,750		4,750	285	5,035
291-8 PARKS & RECREATION	74,763	20.6127	26,743		26,743	1,609	28,352
351-5 PLANNING	17,418	4.8023	6,230		6,230	374	6,604
441 OFFICE OF RESILIENCY AND	244	0.0673	87		87	5	92
450 HUMAN SERVICES	4,190	1.1552	1,499		1,499	90	1,589
910 CD-COMMUNITY & ECONOMIC	6,454	1.7794	2,309		2,309	139	2,448
920 CRA - COMMUNITY	3,036	0.8371	1,086		1,086	65	1,151
930 LIBERTY CITY	265	0.0731	95		95	6	101
940 VIRGINIA KEY	5,018	1.3835	1,795		1,795	108	1,903
950 CIVILIAN INVESTIGATIVE PANEL	576	0.1588	206		206	12	218
970 COMPONENT UNITS	241	0.0664	86		86	5	91
980 ND - NON DEPARTMENTAL	1,763	0.4861	631		631	38	669
999 OTHER	5	0.0014	2		2		2
SubTotal	362,702	100.0000	129,734		129,734	6,184	135,918
Total	362,702	100.0000	129,734		129,734	6,184	135,918

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

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

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - Systems (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	9	1.0883	2,090		2,090		2,090
131 City Attorney	11	1.3301	2,554		2,554		2,554
141 Civil Service Board	3	0.3628	697		697		697
150 City Manager's Office	14	1.6929	3,250		3,250		3,250
150.2 Agenda Coordination	2	0.2418	464		464		464
160 Finance - Director's Office	10	1.2092	2,322		2,322		2,322
161 Finance - General Accounting	27	3.2648	6,269		6,269		6,269
162 Finance - Treasury Management	26	3.1439	6,036		6,036		6,036
163 Finance - Financial System Services	2	0.2418	464		464		464
171-4 Human Resources	38	4.5949	8,822		8,822	481	9,303
231 Management and Budget	20	2.4184	4,643		4,643	253	4,896
241 GSA - Administration	8	0.9674	1,857		1,857	101	1,958
243 GSA - Miami Riverside Center	2	0.2418	464		464	25	489
244 GSA - Graphics	2	0.2418	464		464	25	489
246 GSA - Light Fleet	7	0.8464	1,625		1,625	89	1,714
247 GSA - Heavy Fleet	3	0.3628	697		697	38	735
251 Information Technology	32	3.8694	7,429		7,429	405	7,834
261 Procurement	18	2.1765	4,179		4,179	228	4,407
301-3 Risk Management	12	1.4510	2,786		2,786	152	2,938
431 Equal Opportunity & Diversity	2	0.2418	464		464	25	489
371 Grants Administration	6	0.7255	1,393		1,393	76	1,469
101 MAYOR	7	0.8464	1,625		1,625	89	1,714
111-5 COMMISSIONERS	9	1.0883	2,090		2,090	114	2,204
152 CODE COMPLIANCE	19	2.2975	4,411		4,411	241	4,652
181-9 FIRE-RESCUE	94	11.3664	21,824		21,824	1,190	23,014



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - Systems (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	97	11.7292	22,524		22,524	1,227	23,751
201-9 PUBLIC WORKS	54	6.5296	12,537		12,537	684	13,221
211-3 SOLID WASTE	26	3.1439	6,036		6,036	329	6,365
221 DEPT OF REAL ESTATE & ASSET	23	2.7811	5,340		5,340	291	5,631
242 GSA PROPERTY MNGT	7	0.8464	1,625		1,625	89	1,714
245 GSA COMMUNICATIONS SERVICES	2	0.2418	464		464	25	489
281-4 BUILDING	45	5.4414	10,448		10,448	570	11,018
291-8 PARKS & RECREATION	87	10.5200	20,199		20,199	1,101	21,300
342 ZONING	8	0.9674	1,857		1,857	101	1,958
351-5 PLANNING	20	2.4184	4,643		4,643	253	4,896
381 COMMUNICATIONS	6	0.7255	1,393		1,393	76	1,469
401 CIP	19	2.2975	4,411		4,411	241	4,652
441 OFFICE OF RESILIENCY AND	5	0.6046	1,161		1,161	63	1,224
450 HUMAN SERVICES	18	2.1765	4,179		4,179	228	4,407
910 CD-COMMUNITY & ECONOMIC	27	3.2648	6,269		6,269	342	6,611
SubTotal	827	100.0000	192,005		192,005	9,152	201,157
Total	827	100.0000	192,005		192,005	9,152	201,157

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - Payroll (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2198	433		433		433
131 City Attorney	60	1.1988	2,364		2,364		2,364
141 Civil Service Board	5	0.0999	197		197		197
150 City Manager's Office	20	0.3996	788		788		788
150.2 Agenda Coordination	3	0.0599	118		118		118
160 Finance - Director's Office	10	0.1998	394		394		394
161 Finance - General Accounting	27	0.5395	1,064		1,064		1,064
162 Finance - Treasury Management	29	0.5794	1,143		1,143		1,143
163 Finance - Financial System Services	2	0.0400	79		79		79
171-4 Human Resources	39	0.7792	1,537		1,537	76	1,613
231 Management and Budget	20	0.3996	788		788	39	827
241 GSA - Administration	8	0.1598	315		315	16	331
243 GSA - Miami Riverside Center	6	0.1199	236		236	12	248
244 GSA - Graphics	5	0.0999	197		197	10	207
246 GSA - Light Fleet	35	0.6993	1,379		1,379	68	1,447
247 GSA - Heavy Fleet	32	0.6394	1,261		1,261	62	1,323
251 Information Technology	71	1.4186	2,797		2,797	138	2,935
261 Procurement	18	0.3596	709		709	35	744
301-3 Risk Management	21	0.4196	827		827	41	868
431 Equal Opportunity & Diversity	3	0.0599	118		118	6	124
371 Grants Administration	11	0.2198	433		433	21	454
101 MAYOR	20	0.3996	788		788	39	827
111-5 COMMISSIONERS	76	1.5185	2,994		2,994	148	3,142
152 CODE COMPLIANCE	70	1.3986	2,758		2,758	136	2,894
181-9 FIRE-RESCUE	901	18.0020	35,499		35,499	1,751	37,250



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - Payroll (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,674	33.4466	65,957		65,957	3,249	69,206
201-9 PUBLIC WORKS	160	3.1968	6,304		6,304	311	6,615
211-3 SOLID WASTE	224	4.4755	8,825		8,825	435	9,260
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	1,970		1,970	97	2,067
242 GSA PROPERTY MNGT	38	0.7592	1,497		1,497	74	1,571
245 GSA COMMUNICATIONS SERVICES	8	0.1598	315		315	16	331
281-4 BUILDING	180	3.5964	7,092		7,092	350	7,442
291-8 PARKS & RECREATION	931	18.6014	36,681		36,681	1,809	38,490
342 ZONING	30	0.5994	1,182		1,182	58	1,240
351-5 PLANNING	46	0.9191	1,812		1,812	89	1,901
381 COMMUNICATIONS	8	0.1598	315		315	16	331
401 CIP	21	0.4196	827		827	41	868
441 OFFICE OF RESILIENCY AND	6	0.1199	236		236	12	248
450 HUMAN SERVICES	72	1.4386	2,837		2,837	140	2,977
910 CD-COMMUNITY & ECONOMIC	35	0.6993	1,379		1,379	68	1,447
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	236		236	12	248
980 ND - NON DEPARTMENTAL	13	0.2597	512		512	25	537
SubTotal	5,005	100.0000	197,193		197,193	9,400	206,593
Total	5,005	100.0000	197,193		197,193	9,400	206,593

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



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

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
121 City Clerk	3,087	564	2,090
131 City Attorney	5,091	173	2,554
141 Civil Service Board	978	84	697
150 City Manager's Office	4,409	371	3,250
150.2 Agenda Coordination	639	57	464
160 Finance - Director's Office	2,854	138	2,322
161 Finance - General	7,457	124	6,269
162 Finance - Treasury	32,464	25,285	6,036
163 Finance - Financial	588	45	464
171-4 Human Resources	11,192	276	9,303
231 Management and Budget	5,876	153	4,896
241 GSA - Administration	2,677	388	1,958
243 GSA - Miami Riverside	928	191	489
244 GSA - Graphics	804	108	489
246 GSA - Light Fleet	4,396	1,235	1,714
247 GSA - Heavy Fleet	3,045	987	735
251 Information Technology	11,226	457	7,834
261 Procurement	5,277	126	4,407
271 Auditor General	95	95	0
301-3 Risk Management	4,664	858	2,938
431 Equal Opportunity &	673	60	489
371 Grants Administration	1,923	0	1,469
101 MAYOR	2,827	286	1,714
111-5 COMMISSIONERS	6,919	1,573	2,204
152 CODE COMPLIANCE	8,073	527	4,652
181-9 FIRE-RESCUE	70,445	10,181	23,014
190-1 POLICE	99,384	6,427	23,751
201-9 PUBLIC WORKS	23,939	4,103	13,221
211-3 SOLID WASTE	19,753	4,128	6,365
221 DEPT OF REAL ESTATE	35,762	28,064	5,631
242 GSA PROPERTY MNGT	3,695	410	1,714
245 GSA	1,009	189	489
281-4 BUILDING	23,495	5,035	11,018





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

Receiving Department	Total	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
291-8 PARKS &	88,142	28,352	21,300	38,490
342 ZONING	3,198	0	1,958	1,240
351-5 PLANNING	13,401	6,604	4,896	1,901
381 COMMUNICATIONS	1,800	0	1,469	331
401 CIP	5,520	0	4,652	868
441 OFFICE OF RESILIENCY	1,564	92	1,224	248
450 HUMAN SERVICES	8,973	1,589	4,407	2,977
910 CD-COMMUNITY &	10,506	2,448	6,611	1,447
920 CRA - COMMUNITY	1,151	1,151	0	0
930 LIBERTY CITY	101	101	0	0
940 VIRGINIA KEY	1,903	1,903	0	0
950 CIVILIAN	466	218	0	248
970 COMPONENT UNITS	91	91	0	0
980 ND - NON	1,206	669	0	537
999 OTHER	2	2	0	0
Direct Billed	0	0	0	0
Total	543,668	135,918	201,157	206,593

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

**HUMAN RESOURCES**

The Office of Human Resources is responsible for planning, directing, and administering the City's various personnel services for civil service, unclassified and temporary employees. The Department includes participating in all aspects of securing and administering collective bargaining agreements and promoting Citywide adherence to applicable laws and regulations related to management-employee relations.

Costs of the Human Resources department have been functionalized as follows:

**Employee Relations:** The division manages the human resources program (recruitment, selection, testing and validation, counseling, classifications and pay, medical, records and training) based on policies and procedures developed in accord with City Commission mandates, labor agreements, Civil Service Rules and Regulations, and Federal and State Legislation. Activities have been allocated based upon the number of employees by department.

**Labor Relations:** This division is responsible for all activities concerning unions representing City employees. This includes negotiating labor contracts, reviewing and analyzing major employment trends, fair employment practices, judicial opinions, and staying abreast of developments of national, state and federal regulatory agencies. Labor Relations also investigates alleged violations of administrative policies and non-related laws related to the workforce that are not Equal Employment Opportunity related. Activities have been allocated based upon the number of employees covered by labor agreements.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 171-4 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,096,519			6,096,519
Building Depreciation	23,525		23,525	
Equipment Depreciation	15,480		15,480	
131 City Attorney	87,199	33,721	120,920	
141 Civil Service Board	5,582	505	6,087	
150 City Manager's Office	27,617	3,828	31,445	
150.2 Agenda Coordination	10,152	2,130	12,282	
160 Finance - Director's Office	8,792	1,575	10,367	
161 Finance - General Accounting	16,253	2,258	18,511	
162 Finance - Treasury Management	3,414	525	3,939	
163 Finance - Financial System Services	10,619	573	11,192	
171-4 Human Resources		49,131	49,131	
243 GSA - Miami Riverside Center		143,700	143,700	
244 GSA - Graphics		( 294)	( 294)	
251 Information Technology		197,007	197,007	
261 Procurement		29,714	29,714	
271 Auditor General		5,566	5,566	
301-3 Risk Management		30,170	30,170	
431 Equal Opportunity & Diversity		5,464	5,464	
Total Allocated Additions:	208,633	505,573	714,206	714,206
Total To Be Allocated:	6,305,152	505,573		6,810,725

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

	Total	General & Admin	Employee Relations	Labor Relations
<b>Wages &amp; Benefits</b>				
Salaries	3,597,844	0	3,238,060	359,784
Fringe Benefits	282,848	0	254,563	28,285
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	1,189,000	0	1,070,100	118,900
Life and Health Insurance	746,000	0	671,400	74,600
Workers' Compensation	102,000	0	91,800	10,200
Professional Service	36,644	0	32,980	3,664
Travel and Per Diem	1,853	0	1,668	185
Postage	328	0	295	33
Rentals and Leases	5,120	0	4,608	512
Other Current Charge	308	0	277	31
Repair and Maintenance	121,000	0	108,900	12,100
Office Supplies & Minor Equipment	9,666	0	8,699	967
Publications, Subscriptions, & Membershi	3,908	0	3,517	391
Major Machinery and Equipment	0	0	0	0
Depreciation	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	6,096,519	0	5,486,867	609,652
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>	6,096,519	0	5,486,867	609,652
<b>Allocation Step 1</b>				
Inbound- All Others	208,633	208,633	0	0
Reallocate Admin Costs		( 208,633)	187,770	20,863
1st Allocation	6,305,152	0	5,674,637	630,515



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

	Total	General & Admin	Employee Relations	Labor Relations
Allocation Step 2				
Inbound- All Others	505,573	505,573	0	0
Reallocate Admin Costs		( 505,573)	455,016	50,557
2nd Allocation	505,573	0	455,016	50,557
Total For 00110 171-4 Human Resources				
Total Allocated	6,810,725	0	6,129,653	681,072

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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2198	12,472		12,472		12,472
131 City Attorney	60	1.1988	68,028		68,028		68,028
141 Civil Service Board	5	0.0999	5,669		5,669		5,669
150 City Manager's Office	20	0.3996	22,676		22,676		22,676
150.2 Agenda Coordination	3	0.0599	3,401		3,401		3,401
160 Finance - Director's Office	10	0.1998	11,338		11,338		11,338
161 Finance - General Accounting	27	0.5395	30,612		30,612		30,612
162 Finance - Treasury Management	29	0.5794	32,880		32,880		32,880
163 Finance - Financial System Services	2	0.0400	2,268		2,268		2,268
171-4 Human Resources	39	0.7792	44,218		44,218		44,218
231 Management and Budget	20	0.3996	22,676		22,676	1,896	24,572
241 GSA - Administration	8	0.1598	9,070		9,070	759	9,829
243 GSA - Miami Riverside Center	6	0.1199	6,803		6,803	569	7,372
244 GSA - Graphics	5	0.0999	5,669		5,669	474	6,143
246 GSA - Light Fleet	35	0.6993	39,683		39,683	3,319	43,002
247 GSA - Heavy Fleet	32	0.6394	36,281		36,281	3,034	39,315
251 Information Technology	71	1.4186	80,499		80,499	6,732	87,231
261 Procurement	18	0.3596	20,408		20,408	1,707	22,115
301-3 Risk Management	21	0.4196	23,810		23,810	1,991	25,801
431 Equal Opportunity & Diversity	3	0.0599	3,401		3,401	284	3,685
371 Grants Administration	11	0.2198	12,472		12,472	1,043	13,515
101 MAYOR	20	0.3996	22,676		22,676	1,896	24,572
111-5 COMMISSIONERS	76	1.5185	86,168		86,168	7,206	93,374
152 CODE COMPLIANCE	70	1.3986	79,366		79,366	6,637	86,003
181-9 FIRE-RESCUE	901	18.0020	1,021,548		1,021,548	85,428	1,106,976



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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,674	33.4466	1,897,969		1,897,969	158,717	2,056,686
201-9 PUBLIC WORKS	160	3.1968	181,407		181,407	15,170	196,577
211-3 SOLID WASTE	224	4.4755	253,970		253,970	21,239	275,209
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	56,690		56,690	4,741	61,431
242 GSA PROPERTY MNGT	38	0.7592	43,084		43,084	3,603	46,687
245 GSA COMMUNICATIONS SERVICES	8	0.1598	9,070		9,070	759	9,829
281-4 BUILDING	180	3.5964	204,083		204,083	17,067	221,150
291-8 PARKS & RECREATION	931	18.6014	1,055,562		1,055,562	88,273	1,143,835
342 ZONING	30	0.5994	34,014		34,014	2,844	36,858
351-5 PLANNING	46	0.9191	52,155		52,155	4,361	56,516
381 COMMUNICATIONS	8	0.1598	9,070		9,070	759	9,829
401 CIP	21	0.4196	23,810		23,810	1,991	25,801
441 OFFICE OF RESILIENCY AND	6	0.1199	6,803		6,803	569	7,372
450 HUMAN SERVICES	72	1.4386	81,633		81,633	6,827	88,460
910 CD-COMMUNITY & ECONOMIC	35	0.6993	39,683		39,683	3,319	43,002
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	6,803		6,803	569	7,372
980 ND - NON DEPARTMENTAL	13	0.2597	14,739		14,739	1,233	15,972
SubTotal	5,005	100.0000	5,674,637		5,674,637	455,016	6,129,653
Total	5,005	100.0000	5,674,637		5,674,637	455,016	6,129,653

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



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

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11.0	0.2198	1,386		1,386		1,386
131 City Attorney	60.0	1.1988	7,559		7,559		7,559
141 Civil Service Board	5.0	0.0999	630		630		630
150 City Manager's Office	20.0	0.3996	2,520		2,520		2,520
150.2 Agenda Coordination	3.0	0.0599	378		378		378
160 Finance - Director's Office	10.0	0.1998	1,260		1,260		1,260
161 Finance - General Accounting	27.0	0.5395	3,401		3,401		3,401
162 Finance - Treasury Management	29.0	0.5794	3,653		3,653		3,653
163 Finance - Financial System Services	2.0	0.0400	252		252		252
171-4 Human Resources	39.0	0.7792	4,913		4,913		4,913
231 Management and Budget	20.0	0.3996	2,520		2,520	211	2,731
241 GSA - Administration	8.0	0.1598	1,008		1,008	84	1,092
243 GSA - Miami Riverside Center	6.0	0.1199	756		756	63	819
244 GSA - Graphics	5.0	0.0999	630		630	53	683
246 GSA - Light Fleet	35.0	0.6993	4,409		4,409	369	4,778
247 GSA - Heavy Fleet	32.0	0.6394	4,031		4,031	337	4,368
251 Information Technology	71.0	1.4186	8,944		8,944	748	9,692
261 Procurement	18.0	0.3596	2,268		2,268	190	2,458
301-3 Risk Management	21.0	0.4196	2,646		2,646	221	2,867
431 Equal Opportunity & Diversity	3.0	0.0599	378		378	32	410
371 Grants Administration	11.0	0.2198	1,386		1,386	116	1,502
101 MAYOR	20.0	0.3996	2,520		2,520	211	2,731
111-5 COMMISSIONERS	76.0	1.5185	9,574		9,574	801	10,375
152 CODE COMPLIANCE	70.0	1.3986	8,818		8,818	737	9,555
181-9 FIRE-RESCUE	901.0	18.0020	113,505		113,505	9,492	122,997





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

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,674.0	33.4466	210,883		210,883	17,634	228,517
201-9 PUBLIC WORKS	160.0	3.1968	20,156		20,156	1,686	21,842
211-3 SOLID WASTE	224.0	4.4755	28,219		28,219	2,360	30,579
221 DEPT OF REAL ESTATE & ASSET	50.0	0.9990	6,299		6,299	527	6,826
242 GSA PROPERTY MNGT	38.0	0.7592	4,787		4,787	400	5,187
245 GSA COMMUNICATIONS SERVICES	8.0	0.1598	1,008		1,008	84	1,092
281-4 BUILDING	180.0	3.5964	22,676		22,676	1,896	24,572
291-8 PARKS & RECREATION	931.0	18.6014	117,285		117,285	9,808	127,093
342 ZONING	30.0	0.5994	3,779		3,779	316	4,095
351-5 PLANNING	46.0	0.9191	5,795		5,795	485	6,280
381 COMMUNICATIONS	8.0	0.1598	1,008		1,008	84	1,092
401 CIP	21.0	0.4196	2,646		2,646	221	2,867
441 OFFICE OF RESILIENCY AND	6.0	0.1199	756		756	63	819
450 HUMAN SERVICES	72.0	1.4386	9,070		9,070	759	9,829
910 CD-COMMUNITY & ECONOMIC	35.0	0.6993	4,409		4,409	369	4,778
950 CIVILIAN INVESTIGATIVE PANEL	6.0	0.1199	756		756	63	819
980 ND - NON DEPARTMENTAL	13.0	0.2597	1,638		1,638	137	1,775
SubTotal	5,005.0	100.0000	630,515		630,515	50,557	681,072
Total	5,005.0	100.0000	630,515		630,515	50,557	681,072

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .5 - Allocation Summary**  
**For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	13,858	12,472	1,386
131 City Attorney	75,587	68,028	7,559
141 Civil Service Board	6,299	5,669	630
150 City Manager's Office	25,196	22,676	2,520
150.2 Agenda Coordination	3,779	3,401	378
160 Finance - Director's Office	12,598	11,338	1,260
161 Finance - General	34,013	30,612	3,401
162 Finance - Treasury	36,533	32,880	3,653
163 Finance - Financial	2,520	2,268	252
171-4 Human Resources	49,131	44,218	4,913
231 Management and Budget	27,303	24,572	2,731
241 GSA - Administration	10,921	9,829	1,092
243 GSA - Miami Riverside	8,191	7,372	819
244 GSA - Graphics	6,826	6,143	683
246 GSA - Light Fleet	47,780	43,002	4,778
247 GSA - Heavy Fleet	43,683	39,315	4,368
251 Information Technology	96,923	87,231	9,692
261 Procurement	24,573	22,115	2,458
301-3 Risk Management	28,668	25,801	2,867
431 Equal Opportunity &	4,095	3,685	410
371 Grants Administration	15,017	13,515	1,502
101 MAYOR	27,303	24,572	2,731
111-5 COMMISSIONERS	103,749	93,374	10,375
152 CODE COMPLIANCE	95,558	86,003	9,555
181-9 FIRE-RESCUE	1,229,973	1,106,976	122,997
190-1 POLICE	2,285,203	2,056,686	228,517
201-9 PUBLIC WORKS	218,419	196,577	21,842
211-3 SOLID WASTE	305,788	275,209	30,579
221 DEPT OF REAL ESTATE	68,257	61,431	6,826
242 GSA PROPERTY MNGT	51,874	46,687	5,187
245 GSA	10,921	9,829	1,092
281-4 BUILDING	245,722	221,150	24,572
291-8 PARKS &	1,270,928	1,143,835	127,093



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

Receiving Department	Total	Employee Relations	Labor Relations
342 ZONING	40,953	36,858	4,095
351-5 PLANNING	62,796	56,516	6,280
381 COMMUNICATIONS	10,921	9,829	1,092
401 CIP	28,668	25,801	2,867
441 OFFICE OF RESILIENCY	8,191	7,372	819
450 HUMAN SERVICES	98,289	88,460	9,829
910 CD-COMMUNITY &	47,780	43,002	4,778
950 CIVILIAN	8,191	7,372	819
980 ND - NON	17,747	15,972	1,775
Direct Billed	0	0	0
Total	6,810,725	6,129,653	681,072

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

**OFFICE OF MANAGEMENT AND BUDGET**

The Office of Management and Budget (OMB) develops the City's annual Operating Budget and Multi-Year Capital Plan, facilitates performance reporting mechanisms, conducts organizational business process reviews, and reviews agenda submissions for all City-sponsored items. Additionally, the Department provides budgetary control through constant monitoring of current operations and forecasting of future fiscal operations for all funds. Furthermore, OMB processes Transfer of Funds Requests, Position Authorization Requests, and Request to Fill.

Costs of the Office of Management and Budget have been functionalized as follows:

**Management and Budget:** Monitors departmental budgets, processes Transfer of Funds Requests, Position Authorization Requests, and Requests to Fill; reviews departmental items for approval; participates in the review and formulation of the fiscal year budget; prepares the Five-Year Financial Plan; prepares monthly budgetary projections; prepares the capital budget; enters and oversees capital purchasing requisitions. Costs associated with this function have been allocated based on the number of Budget Transfer Requests and Position Authorization Requests per department.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 231 Management and Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,112,008			5,112,008
Building Depreciation	6,707		6,707	
131 City Attorney	16,855	6,518	23,373	
141 Civil Service Board	2,862	259	3,121	
150 City Manager's Office	14,163	1,963	16,126	
150.2 Agenda Coordination	23,687	4,970	28,657	
160 Finance - Director's Office	4,509	808	5,317	
161 Finance - General Accounting	7,533	1,071	8,604	
162 Finance - Treasury Management	1,879	289	2,168	
163 Finance - Financial System Services	5,575	301	5,876	
171-4 Human Resources	25,196	2,107	27,303	
243 GSA - Miami Riverside Center		40,972	40,972	
244 GSA - Graphics		( 605)	( 605)	
251 Information Technology		91,217	91,217	
261 Procurement		17,250	17,250	
271 Auditor General		3,435	3,435	
301-3 Risk Management		15,235	15,235	
431 Equal Opportunity & Diversity		2,802	2,802	
Total Allocated Additions:	108,966	188,592	297,558	297,558
Total To Be Allocated:	5,220,974	188,592		5,409,566

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

	Total	General & Admin	Budget Requests
Wages & Benefits			
Salaries	2,220,788	2,220,788	0
Fringe Benefits	184,212	184,212	0
Other Expense & Cost			
Retirement Contribution	720,000	720,000	0
Life and Health Insurance	463,000	463,000	0
Workers' Compensation	45,000	45,000	0
Professional Service	537,653	537,653	0
Travel and Per Diem	0	0	0
Communications and Relations	0	0	0
Postage	35	35	0
Rentals and Leases	1,565	1,565	0
Repair and Maintenance	69,500	69,500	0
Advertising and Relations	0	0	0
Other Current Charge	2,363	2,363	0
Office Supplies & Minor Equipment	22,348	22,348	0
Publications, Subscriptions, & Membershi	2,142	2,142	0
Transfer and Others	843,402	843,402	0
Major Machinery and Equipment	0	0	0
Capital Outlay	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	5,112,008	5,112,008	0
Deductions			
Total Deductions	0	0	0
Functional Cost	5,112,008	5,112,008	0
Allocation Step 1			
Inbound- All Others	108,966	108,966	0
Reallocate Admin Costs		( 5,220,974)	5,220,974
1st Allocation	5,220,974	0	5,220,974



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

	Total	General & Admin	Budget Requests
Allocation Step 2			
Inbound- All Others	188,592	188,592	0
Reallocate Admin Costs		( 188,592)	188,592
2nd Allocation	188,592	0	188,592
Total For 00120 231 Management and Budget			
Total Allocated	5,409,566	0	5,409,566



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 231 Management and Budget**

Activity - Budget Requests

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	1	0.2571	13,422		13,422		13,422
150 City Manager's Office	2	0.5141	26,843		26,843		26,843
160 Finance - Director's Office	1	0.2571	13,422		13,422		13,422
241 GSA - Administration	3	0.7712	40,265		40,265	1,470	41,735
181-9 FIRE-RESCUE	134	34.4473	1,798,485		1,798,485	65,640	1,864,125
190-1 POLICE	197	50.6427	2,644,039		2,644,039	96,501	2,740,540
201-9 PUBLIC WORKS	4	1.0283	53,686		53,686	1,959	55,645
211-3 SOLID WASTE	12	3.0848	161,058		161,058	5,878	166,936
221 DEPT OF REAL ESTATE & ASSET	6	1.5424	80,529		80,529	2,939	83,468
281-4 BUILDING	5	1.2853	67,108		67,108	2,449	69,557
291-8 PARKS & RECREATION	10	2.5707	134,215		134,215	4,898	139,113
381 COMMUNICATIONS	1	0.2571	13,422		13,422	490	13,912
401 CIP	11	2.8278	147,637		147,637	5,388	153,025
910 CD-COMMUNITY & ECONOMIC	2	0.5141	26,843		26,843	980	27,823
SubTotal	389	100.0000	5,220,974		5,220,974	188,592	5,409,566
Total	389	100.0000	5,220,974		5,220,974	188,592	5,409,566

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Tran





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

Receiving Department	Total	Budget Requests
131 City Attorney	13,422	13,422
150 City Manager's Office	26,843	26,843
160 Finance - Director's Office	13,422	13,422
241 GSA - Administration	41,735	41,735
181-9 FIRE-RESCUE	1,864,125	1,864,125
190-1 POLICE	2,740,540	2,740,540
201-9 PUBLIC WORKS	55,645	55,645
211-3 SOLID WASTE	166,936	166,936
221 DEPT OF REAL ESTATE	83,468	83,468
281-4 BUILDING	69,557	69,557
291-8 PARKS &	139,113	139,113
381 COMMUNICATIONS	13,912	13,912
401 CIP	153,025	153,025
910 CD-COMMUNITY &	27,823	27,823
Direct Billed	0	0
Total	5,409,566	5,409,566



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

**GENERAL SERVICES ADMINISTRATION**

The primary responsibility of the General Services Administration (GSA) Office is to establish administrative policy for the following functions: (1) Property Maintenance; (2) Graphic Reproduction; (3) Radio Communication; (4) Light Fleet/Heavy Fleet Maintenance; and (5) Miami Riverside Center.

Costs of the General Services Administration have been functionalized as follows:

**Direction and Leadership:** Cost associated with the General Administrative Services function has been allocated based on the number of employees per department supervised.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 241 GSA - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	22,410,336			22,410,336
Capital Outlay	( 3,522,704)			
Total Deductions:	( 3,522,704)			( 3,522,704)
Building Depreciation	1,497		1,497	
Equipment Depreciation	1,349,314		1,349,314	
131 City Attorney	68,995	26,681	95,676	
141 Civil Service Board	1,145	104	1,249	
150 City Manager's Office	5,665	785	6,450	
150.2 Agenda Coordination	1,692	355	2,047	
160 Finance - Director's Office	1,803	323	2,126	
161 Finance - General Accounting	31,361	5,229	36,590	
162 Finance - Treasury Management	4,824	741	5,565	
163 Finance - Financial System Services	2,538	139	2,677	
171-4 Human Resources	10,078	843	10,921	
231 Management and Budget	40,265	1,470	41,735	
241 GSA - Administration		1,236,776	1,236,776	
243 GSA - Miami Riverside Center		9,142	9,142	
244 GSA - Graphics		( 155)	( 155)	
246 GSA - Light Fleet		593,701	593,701	
247 GSA - Heavy Fleet		1,476,680	1,476,680	
251 Information Technology		218,739	218,739	
261 Procurement		64,372	64,372	
271 Auditor General		1,361	1,361	
301-3 Risk Management		39,726	39,726	
431 Equal Opportunity & Diversity		1,121	1,121	
Total Allocated Additions:	1,519,177	3,678,133	5,197,310	5,197,310

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 241 GSA - Administration**

Total To Be Allocated:

<u>20,406,809</u>	<u>3,678,133</u>	<u>24,084,942</u>
<u><u>20,406,809</u></u>	<u><u>3,678,133</u></u>	<u><u>24,084,942</u></u>

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

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

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

	Total	General & Admin	Direction and Leadership
Allocation Step 1			
Inbound- All Others	1,519,177	1,519,177	0
Reallocate Admin Costs		( 1,519,213)	1,519,213
1st Allocation	20,406,809	0	20,406,809
Allocation Step 2			
Inbound- All Others	3,678,133	3,678,133	0
Reallocate Admin Costs		( 3,678,133)	3,678,133
2nd Allocation	3,678,133	0	3,678,133
Total For 00130 241 GSA - Administration			
Total Allocated	24,084,942	0	24,084,942



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 241 GSA - Administration**

Activity - Direction and Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
241 GSA - Administration	8	6.0606	1,236,776		1,236,776		1,236,776
243 GSA - Miami Riverside Center	6	4.5455	927,582		927,582	177,974	1,105,556
244 GSA - Graphics	5	3.7879	772,985		772,985	148,312	921,297
246 GSA - Light Fleet	35	26.5152	5,410,896		5,410,896	1,038,183	6,449,079
247 GSA - Heavy Fleet	32	24.2424	4,947,105		4,947,105	949,196	5,896,301
242 GSA PROPERTY MNGT	38	28.7878	5,874,689		5,874,689	1,127,169	7,001,858
245 GSA COMMUNICATIONS SERVICES	8	6.0606	1,236,776		1,236,776	237,299	1,474,075
SubTotal	132	100.0000	20,406,809		20,406,809	3,678,133	24,084,942
Total	132	100.0000	20,406,809		20,406,809	3,678,133	24,084,942

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster

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

Receiving Department	Total Direction and Leadership	
241 GSA - Administration	1,236,776	1,236,776
243 GSA - Miami Riverside	1,105,556	1,105,556
244 GSA - Graphics	921,297	921,297
246 GSA - Light Fleet	6,449,079	6,449,079
247 GSA - Heavy Fleet	5,896,301	5,896,301
242 GSA PROPERTY MNGT	7,001,858	7,001,858
245 GSA	1,474,075	1,474,075
Direct Billed	0	0
Total	24,084,942	24,084,942



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

**GENERAL SERVICES ADMINISTRATION – MIAMI RIVERSIDE CENTER**

The Miami Riverside Center (MRC) division is responsible for the management and maintenance of the MRC building and grounds, carpool, and mechanical and security equipment. MRC is also responsible for the distribution of inter-office and U.S mail functions.

Costs of the General Services Administration – Miami Riverside Center division have been functionalized as follows:

**MRC Operations:** Costs associated with the MRC Operations have been allocated to the occupants of the MRC based on the square footage occupied per department.

**Mail Operations:** Costs associated with Mail Operations are allocated based on direct charges by benefiting department.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 243 GSA - Miami Riverside Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,200,818			2,200,818
Building Depreciation	12,016		12,016	
Equipment Depreciation	4,108		4,108	
141 Civil Service Board	859	78	937	
150 City Manager's Office	4,249	589	4,838	
160 Finance - Director's Office	1,353	242	1,595	
161 Finance - General Accounting	8,466	1,232	9,698	
162 Finance - Treasury Management	2,369	364	2,733	
163 Finance - Financial System Services	880	48	928	
171-4 Human Resources	7,559	632	8,191	
241 GSA - Administration	927,582	177,974	1,105,556	
243 GSA - Miami Riverside Center		73,404	73,404	
261 Procurement		24,152	24,152	
271 Auditor General		694	694	
301-3 Risk Management		4,570	4,570	
431 Equal Opportunity & Diversity		841	841	
Total Allocated Additions:	969,441	284,820	1,254,261	1,254,261
Total To Be Allocated:	3,170,259	284,820		3,455,079

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

	Total	General & Admin	MRC Operations	Mail Operations
<b>Wages &amp; Benefits</b>				
Salaries	448,476	170,421	224,238	53,817
Fringe Benefits	43,313	16,459	21,656	5,198
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	173,000	65,740	86,500	20,760
Life and Health Insurance	154,000	58,520	77,000	18,480
Workers' Compensation	34,000	12,920	17,000	4,080
Professional Service	649,780	246,916	324,890	77,974
Utility Services	575,136	218,552	287,568	69,016
Rentals and Leases	646	245	323	78
Repair and Maintenance	119,699	45,486	59,849	14,364
Other Current Charges	520	198	260	62
Office Supplies & Minor Equipment	1,046	397	523	126
Other Materials & Supplies	1,094	416	547	131
Publications, Subscriptions, & Membershi	108	41	54	13
Major Machinery and Equipment	0	0	0	0
Capital Outlay	0	0	0	0
Depreciation	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,200,818	836,311	1,100,408	264,099
<b>Deductions</b>				
Total Deductions	0	0	0	0
 Functional Cost	 2,200,818	 836,311	 1,100,408	 264,099
<b>Allocation Step 1</b>				
Inbound- All Others	969,441	969,441	0	0
Reallocate Admin Costs		( 1,805,752)	1,456,251	349,501
1st Allocation	3,170,259	0	2,556,659	613,600



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

	Total	General & Admin	MRC Operations	Mail Operations
Allocation Step 2				
Inbound- All Others	284,820	284,820	0	0
Reallocate Admin Costs		( 284,820)	229,693	55,127
2nd Allocation	284,820	0	229,693	55,127
Total For 00140 243 GSA - Miami Riverside				
Total Allocated	3,455,079	0	2,786,352	668,727



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

Activity - MRC Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	11,516	7.1257	182,180		182,180		182,180
141 Civil Service Board	1,144	0.7079	18,098		18,098		18,098
150 City Manager's Office	3,795	2.3482	60,036		60,036		60,036
160 Finance - Director's Office	16,454	10.1812	260,298		260,298		260,298
171-4 Human Resources	9,084	5.6209	143,706		143,706		143,706
231 Management and Budget	2,590	1.6026	40,973		40,973		40,973
241 GSA - Administration	578	0.3576	9,144		9,144		9,144
243 GSA - Miami Riverside Center	4,640	2.8711	73,404		73,404		73,404
251 Information Technology	11,964	7.4029	189,267		189,267	24,578	213,845
261 Procurement	2,621	1.6218	41,464		41,464	5,384	46,848
431 Equal Opportunity & Diversity	952	0.5891	15,060		15,060	1,956	17,016
371 Grants Administration	1,624	1.0049	25,691		25,691	3,336	29,027
111-5 COMMISSIONERS	294	0.1819	4,651		4,651	604	5,255
152 CODE COMPLIANCE	7,597	4.7008	120,183		120,183	15,606	135,789
181-9 FIRE-RESCUE	11,837	7.3243	187,258		187,258	24,317	211,575
190-1 POLICE	2,800	1.7325	44,295		44,295	5,752	50,047
201-9 PUBLIC WORKS	10,596	6.5564	167,626		167,626	21,767	189,393
221 DEPT OF REAL ESTATE & ASSET	4,980	3.0815	78,782		78,782	10,230	89,012
281-4 BUILDING	22,710	14.0520	359,267		359,267	46,654	405,921
291-8 PARKS & RECREATION	5,970	3.6940	94,444		94,444	12,264	106,708
342 ZONING	4,964	3.0716	78,529		78,529	10,198	88,727
351-5 PLANNING	8,201	5.0745	129,738		129,738	16,847	146,585
381 COMMUNICATIONS	2,456	1.5197	38,853		38,853	5,045	43,898
401 CIP	4,086	2.5283	64,639		64,639	8,394	73,033
450 HUMAN SERVICES	1,900	1.1757	30,057		30,057	3,903	33,960



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

Activity - MRC Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
910 CD-COMMUNITY & ECONOMIC	5,775	3.5734	91,359		91,359	11,864	103,223
980 ND - NON DEPARTMENTAL	484	0.2995	7,657		7,657	994	8,651
SubTotal	161,612	100.0000	2,556,659		2,556,659	229,693	2,786,352
Total	161,612	100.0000	2,556,659		2,556,659	229,693	2,786,352

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



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

Activity - Mail Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	4,637	0.7294	4,476	-4,637	-161		-161
141 Civil Service Board	83	0.0131	80	-83	-3		-3
150 City Manager's Office	59	0.0093	57	-59	-2		-2
160 Finance - Director's Office	15,417	2.4251	14,880	-15,417	-537		-537
162 Finance - Treasury Management	6,623	1.0418	6,392	-6,623	-231		-231
171-4 Human Resources	164	0.0258	158	-164	-6		-6
231 Management and Budget	35	0.0055	34	-35	-1		-1
241 GSA - Administration	59	0.0093	57	-59	-2		-2
261 Procurement	113	0.0178	109	-113	-4	10	6
271 Auditor General	1	0.0002	1	-1			
301-3 Risk Management	5,458	0.8585	5,268	-5,458	-190	494	304
101 MAYOR	18	0.0028	17	-18	-1	2	1
111-5 COMMISSIONERS	1,706	0.2684	1,647	-1,706	-59	155	96
152 CODE COMPLIANCE	76,596	12.0484	73,929	-76,596	-2,667	6,937	4,270
181-9 FIRE-RESCUE	2,113	0.3324	2,039	-2,113	-74	191	117
190-1 POLICE	40,694	6.4011	39,277	-40,694	-1,417	3,686	2,269
201-9 PUBLIC WORKS	731	0.1150	706	-731	-25	66	41
211-3 SOLID WASTE	109,361	17.2022	105,553	-109,361	-3,808	9,905	6,097
221 DEPT OF REAL ESTATE & ASSET	1,990	0.3130	1,921	-1,990	-69	180	111
281-4 BUILDING	139,439	21.9334	134,584	-139,439	-4,855	12,629	7,774
291-8 PARKS & RECREATION	1,184	0.1862	1,143	-1,184	-41	107	66
342 ZONING	1,958	0.3080	1,890	-1,958	-68	177	109
351-5 PLANNING	196,928	30.9762	190,070	-196,928	-6,858	17,837	10,979
401 CIP	2,065	0.3248	1,993	-2,065	-72	187	115
450 HUMAN SERVICES	17	0.0027	16	-17	-1	2	1



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

Activity - Mail Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
910 CD-COMMUNITY & ECONOMIC	8,877	1.3963	8,568	-8,877	-309	804	495
920 CRA - COMMUNITY	2	0.0003	2	-2			
950 CIVILIAN INVESTIGATIVE PANEL	92	0.0145	89	-92	-3	8	5
960 PENSION	19,317	3.0385	18,644	-19,317	-673	1,750	1,077
SubTotal	635,737	100.0000	613,600	-635,737	-22,137	55,127	32,990
Direct Billed				635,737	635,737		635,737
Total	635,737	100.0000	613,600		613,600	55,127	668,727

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



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

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	( 161)	0	( 161)
131 City Attorney	182,180	182,180	0
141 Civil Service Board	18,095	18,098	( 3)
150 City Manager's Office	60,034	60,036	( 2)
160 Finance - Director's Office	259,761	260,298	( 537)
162 Finance - Treasury	( 231)	0	( 231)
171-4 Human Resources	143,700	143,706	( 6)
231 Management and Budget	40,972	40,973	( 1)
241 GSA - Administration	9,142	9,144	( 2)
243 GSA - Miami Riverside	73,404	73,404	0
251 Information Technology	213,845	213,845	0
261 Procurement	46,854	46,848	6
301-3 Risk Management	304	0	304
431 Equal Opportunity &	17,016	17,016	0
371 Grants Administration	29,027	29,027	0
101 MAYOR	1	0	1
111-5 COMMISSIONERS	5,351	5,255	96
152 CODE COMPLIANCE	140,059	135,789	4,270
181-9 FIRE-RESCUE	211,692	211,575	117
190-1 POLICE	52,316	50,047	2,269
201-9 PUBLIC WORKS	189,434	189,393	41
211-3 SOLID WASTE	6,097	0	6,097
221 DEPT OF REAL ESTATE	89,123	89,012	111
281-4 BUILDING	413,695	405,921	7,774
291-8 PARKS &	106,774	106,708	66
342 ZONING	88,836	88,727	109
351-5 PLANNING	157,564	146,585	10,979
381 COMMUNICATIONS	43,898	43,898	0
401 CIP	73,148	73,033	115
450 HUMAN SERVICES	33,961	33,960	1
910 CD-COMMUNITY &	103,718	103,223	495
950 CIVILIAN	5	0	5
960 PENSION	1,077	0	1,077



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

Receiving Department	Total	MRC Operations	Mail Operations
980 ND - NON	8,651	8,651	0
Direct Billed	635,737	0	635,737
Total	<u>3,455,079</u>	<u>2,786,352</u>	<u>668,727</u>



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

**GENERAL SERVICES ADMINISTRATION – GRAPHICS REPRODUCTION**

Graphics Reproduction provides cost effective quick copy printing, composition, typesetting, color and graphic work for City departments and agencies. In addition, this Section does specification writing and standardization of all City printing needs. It provides contract management over the City's copier contract and exercises control over all outside duplicating services and acquisition/rental of duplicating equipment, inclusive of peripherals.

Costs of the General Services Administration - Graphics Reproduction division have been functionalized as follows:

**Graphics:** Costs associated with the Graphics function have been allocated based on total graphic charges per department served.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 244 GSA - Graphics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	858,749			858,749
Equipment Depreciation	9,438		9,438	
141 Civil Service Board	716	65	781	
150 City Manager's Office	3,541	491	4,032	
160 Finance - Director's Office	1,127	202	1,329	
161 Finance - General Accounting	5,135	796	5,931	
162 Finance - Treasury Management	1,414	215	1,629	
163 Finance - Financial System Services	763	41	804	
171-4 Human Resources	6,299	527	6,826	
241 GSA - Administration	772,985	148,312	921,297	
244 GSA - Graphics		( 1,159)	( 1,159)	
261 Procurement		10,399	10,399	
271 Auditor General		684	684	
301-3 Risk Management		3,809	3,809	
431 Equal Opportunity & Diversity		700	700	
Total Allocated Additions:	801,418	165,082	966,500	966,500
Total To Be Allocated:	1,660,167	165,082		1,825,249

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

	Total	General & Admin	Graphics Services
<b>Wages &amp; Benefits</b>			
Salaries	442,139	0	442,139
Fringe Benefits	32,984	0	32,984
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	151,000	0	151,000
Life and Health Insurance	77,000	0	77,000
Workers' Compensation	30,000	0	30,000
Professional Service	52,382	0	52,382
Rentals and Leases	646	0	646
Repair and Maintenance	9,984	0	9,984
Printing and Graphics	41,166	0	41,166
Office Supplies & Minor Equipment	11,776	0	11,776
Other Materials and Supplies	0	0	0
Publications, Subscriptions, & Membershi	9,672	0	9,672
Major Machinery and Equipment	0	0	0
Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	858,749	0	858,749
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	858,749	0	858,749
<b>Allocation Step 1</b>			
Inbound- All Others	801,418	801,418	0
Reallocate Admin Costs		( 801,418)	801,418
1st Allocation	1,660,167	0	1,660,167
<b>Allocation Step 2</b>			
Inbound- All Others	165,082	165,082	0
Reallocate Admin Costs		( 165,082)	165,082
2nd Allocation	165,082	0	165,082



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

	Total	General & Admin	Graphics Services
Total For 00150 244 GSA - Graphics			
Total Allocated	1,825,249	0	1,825,249



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 244 GSA - Graphics**

Activity - Graphics Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	8,517	0.4831	8,020	-8,517	-497		-497
131 City Attorney	9,349	0.5303	8,804	-9,349	-545		-545
150 City Manager's Office	2,189	0.1242	2,061	-2,189	-128		-128
150.2 Agenda Coordination	61,452	3.4857	57,868	-61,452	-3,584		-3,584
160 Finance - Director's Office	62,594	3.5504	58,943	-62,594	-3,651		-3,651
161 Finance - General Accounting	918	0.0521	864	-918	-54		-54
162 Finance - Treasury Management	1,308	0.0742	1,232	-1,308	-76		-76
171-4 Human Resources	5,042	0.2860	4,748	-5,042	-294		-294
231 Management and Budget	10,370	0.5882	9,765	-10,370	-605		-605
241 GSA - Administration	2,666	0.1512	2,511	-2,666	-155		-155
244 GSA - Graphics	19,874	1.1273	18,715	-19,874	-1,159		-1,159
246 GSA - Light Fleet	5,602	0.3178	5,275	-5,602	-327	586	259
251 Information Technology	918	0.0521	864	-918	-54	96	42
261 Procurement	20,828	1.1814	19,613	-20,828	-1,215	2,178	963
271 Auditor General	1,103	0.0626	1,039	-1,103	-64	115	51
301-3 Risk Management	13,747	0.7798	12,945	-13,747	-802	1,437	635
371 Grants Administration	1,862	0.1056	1,753	-1,862	-109	195	86
101 MAYOR	24,882	1.4114	23,431	-24,882	-1,451	2,602	1,151
111-5 COMMISSIONERS	554,134	31.4312	521,817	-554,134	-32,317	57,945	25,628
152 CODE COMPLIANCE	23,784	1.3491	22,397	-23,784	-1,387	2,487	1,100
181-9 FIRE-RESCUE	228,608	12.9671	215,275	-228,608	-13,333	23,905	10,572
190-1 POLICE	190,538	10.8077	179,425	-190,538	-11,113	19,924	8,811
201-9 PUBLIC WORKS	20,587	1.1677	19,386	-20,587	-1,201	2,153	952
211-3 SOLID WASTE	91,445	5.1869	86,112	-91,445	-5,333	9,562	4,229
221 DEPT OF REAL ESTATE & ASSET	21,600	1.2252	20,340	-21,600	-1,260	2,259	999



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 244 GSA - Graphics**

Activity - Graphics Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
242 GSA PROPERTY MNGT	5,598	0.3175	5,272	-5,598	-326	585	259
245 GSA COMMUNICATIONS SERVICES	74	0.0042	70	-74	-4	8	4
281-4 BUILDING	73,009	4.1412	68,751	-73,009	-4,258	7,634	3,376
291-8 PARKS & RECREATION	118,830	6.7403	111,900	-118,830	-6,930	12,426	5,496
342 ZONING	4,092	0.2321	3,853	-4,092	-239	428	189
351-5 PLANNING	88,113	4.9979	82,974	-88,113	-5,139	9,214	4,075
381 COMMUNICATIONS	1,921	0.1090	1,809	-1,921	-112	201	89
401 CIP	16,825	0.9543	15,844	-16,825	-981	1,759	778
441 OFFICE OF RESILIENCY AND	13,523	0.7671	12,734	-13,523	-789	1,414	625
450 HUMAN SERVICES	24,051	1.3642	22,648	-24,051	-1,403	2,515	1,112
910 CD-COMMUNITY & ECONOMIC	6,182	0.3507	5,821	-6,182	-361	646	285
920 CRA - COMMUNITY	24	0.0014	23	-24	-1	3	2
930 LIBERTY CITY	118	0.0067	111	-118	-7	12	5
950 CIVILIAN INVESTIGATIVE PANEL	2,127	0.1206	2,003	-2,127	-124	222	98
970 COMPONENT UNITS	24,585	1.3945	23,151	-24,585	-1,434	2,571	1,137
SubTotal	1,762,989	100.0000	1,660,167	-1,762,989	-102,822	165,082	62,260
Direct Billed				1,762,989	1,762,989		1,762,989
Total	1,762,989	100.0000	1,660,167		1,660,167	165,082	1,825,249

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



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

Receiving Department	Total	Graphics Services
121 City Clerk	( 497)	( 497)
131 City Attorney	( 545)	( 545)
150 City Manager's Office	( 128)	( 128)
150.2 Agenda Coordination	( 3,584)	( 3,584)
160 Finance - Director's Office	( 3,651)	( 3,651)
161 Finance - General	( 54)	( 54)
162 Finance - Treasury	( 76)	( 76)
171-4 Human Resources	( 294)	( 294)
231 Management and Budget	( 605)	( 605)
241 GSA - Administration	( 155)	( 155)
244 GSA - Graphics	( 1,159)	( 1,159)
246 GSA - Light Fleet	259	259
251 Information Technology	42	42
261 Procurement	963	963
271 Auditor General	51	51
301-3 Risk Management	635	635
371 Grants Administration	86	86
101 MAYOR	1,151	1,151
111-5 COMMISSIONERS	25,628	25,628
152 CODE COMPLIANCE	1,100	1,100
181-9 FIRE-RESCUE	10,572	10,572
190-1 POLICE	8,811	8,811
201-9 PUBLIC WORKS	952	952
211-3 SOLID WASTE	4,229	4,229
221 DEPT OF REAL ESTATE	999	999
242 GSA PROPERTY MNGT	259	259
245 GSA	4	4
281-4 BUILDING	3,376	3,376
291-8 PARKS &	5,496	5,496
342 ZONING	189	189
351-5 PLANNING	4,075	4,075
381 COMMUNICATIONS	89	89
401 CIP	778	778



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

Receiving Department	Total	Graphics Services
441 OFFICE OF RESILIENCY	625	625
450 HUMAN SERVICES	1,112	1,112
910 CD-COMMUNITY &	285	285
920 CRA - COMMUNITY	2	2
930 LIBERTY CITY	5	5
950 CIVILIAN	98	98
970 COMPONENT UNITS	1,137	1,137
Direct Billed	1,762,989	1,762,989
Total	<u>1,825,249</u>	<u>1,825,249</u>



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

**GENERAL SERVICES ADMINISTRATION – LIGHT FLEET**

The Light Fleet division is responsible for the repair, maintenance, fueling and replacement of all City vehicles and equipment categorized as light fleet or equipment.

Costs of the General Services Administration - Light Fleet division have been functionalized as follows:

**Light Fleet:** Costs associated with Light Fleet have been allocated based on the total light fleet charges per department served.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 246 GSA - Light Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,152,695			8,152,695
Major Machinery and Equipment	0			
Total Deductions:	0			0
Equipment Depreciation	5,136,357		5,136,357	
141 Civil Service Board	5,009	453	5,462	
150 City Manager's Office	24,785	3,436	28,221	
160 Finance - Director's Office	7,890	1,414	9,304	
161 Finance - General Accounting	182,873	26,849	209,722	
162 Finance - Treasury Management	15,272	2,349	17,621	
163 Finance - Financial System Services	4,169	227	4,396	
171-4 Human Resources	44,092	3,688	47,780	
241 GSA - Administration	5,410,896	1,038,183	6,449,079	
244 GSA - Graphics	( 327)	586	259	
261 Procurement		54,342	54,342	
271 Auditor General		3,925	3,925	
301-3 Risk Management		30,543	30,543	
431 Equal Opportunity & Diversity		4,903	4,903	
Total Allocated Additions:	10,831,016	1,170,898	12,001,914	12,001,914
Total To Be Allocated:	18,983,711	1,170,898		20,154,609

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

	Total	General & Admin	Light Fleet & Small Equip
<b>Wages &amp; Benefits</b>			
Salaries	2,537,405	0	2,537,405
Fringe Benefits	330,844	0	330,844
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	939,000	0	939,000
Life and Health Insurance	811,000	0	811,000
Workers' Compensation	184,000	0	184,000
Professional Service	113,143	0	113,143
Travel and Per Diem	1,417	0	1,417
Rentals and Leases	3,320	0	3,320
Repair and Maintenance	3,183,267	0	3,183,267
Printing and Graphics	0	0	0
Other Current Charge	121	0	121
Office Supplies & Minor Equipment	15,062	0	15,062
Other Materials & Supplies	16,880	0	16,880
Publications, Subscriptions, & Membershi	14,537	0	14,537
*Major Machinery and Equipment	0	0	0
Capital Outlay	2,699	2,699	0
Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	8,152,695	2,699	8,149,996
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	8,152,695	2,699	8,149,996
<b>Allocation Step 1</b>			
Inbound- All Others	10,831,016	10,831,016	0
Reallocate Admin Costs		( 10,833,715)	10,833,715
1st Allocation	18,983,711	0	18,983,711



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

	Total	General & Admin	Light Fleet & Small Equip
Allocation Step 2			
Inbound- All Others	1,170,898	1,170,898	0
Reallocate Admin Costs		( 1,170,898)	1,170,898
2nd Allocation	1,170,898	0	1,170,898
Total For 00160 246 GSA - Light Fleet			
Total Allocated	20,154,609	0	20,154,609



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

Activity - Light Fleet & Small Equip

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	1,067	0.0174	3,312	-1,067	2,245		2,245
150 City Manager's Office	1,288	0.0211	3,999	-1,288	2,711		2,711
241 GSA - Administration	282,120	4.6135	875,821	-282,120	593,701		593,701
251 Information Technology	8,917	0.1458	27,682	-8,917	18,765	1,791	20,556
261 Procurement	914	0.0149	2,837	-914	1,923	184	2,107
301-3 Risk Management	183	0.0030	568	-183	385	37	422
101 MAYOR	5,898	0.0965	18,310	-5,898	12,412	1,184	13,596
111-5 COMMISSIONERS	42,949	0.7024	133,332	-42,949	90,383	8,625	99,008
152 CODE COMPLIANCE	150,532	2.4617	467,316	-150,532	316,784	30,230	347,014
181-9 FIRE-RESCUE	301,186	4.9253	935,011	-301,186	633,825	60,484	694,309
190-1 POLICE	1,516,219	24.7949	4,706,994	-1,516,219	3,190,775	304,488	3,495,263
211-3 SOLID WASTE	3,150,387	51.5186	9,780,152	-3,150,387	6,629,765	632,662	7,262,427
221 DEPT OF REAL ESTATE & ASSET	6,609	0.1081	20,517	-6,609	13,908	1,327	15,235
281-4 BUILDING	96,355	1.5757	299,127	-96,355	202,772	19,350	222,122
291-8 PARKS & RECREATION	317,694	5.1953	986,258	-317,694	668,564	63,800	732,364
351-5 PLANNING	1,633	0.0267	5,070	-1,633	3,437	328	3,765
381 COMMUNICATIONS	8,393	0.1373	26,056	-8,393	17,663	1,685	19,348
401 CIP	4,275	0.0699	13,272	-4,275	8,997	859	9,856
441 OFFICE OF RESILIENCY AND	174,966	2.8612	543,170	-174,966	368,204	35,137	403,341
450 HUMAN SERVICES	39,572	0.6471	122,849	-39,572	83,277	7,947	91,224
910 CD-COMMUNITY & ECONOMIC	721	0.0118	2,238	-721	1,517	145	1,662
920 CRA - COMMUNITY	2,389	0.0391	7,417	-2,389	5,028	480	5,508
970 COMPONENT UNITS	774	0.0127	2,403	-774	1,629	155	1,784
SubTotal	6,115,041	100.0000	18,983,711	-6,115,041	12,868,670	1,170,898	14,039,568
Direct Billed				6,115,041	6,115,041		6,115,041



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

Activity - Light Fleet & Small Equip

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	6,115,041	100.0000	18,983,711		18,983,711	1,170,898	20,154,609

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records





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

Receiving Department	Total	Light Fleet & Small
131 City Attorney	2,245	2,245
150 City Manager's Office	2,711	2,711
241 GSA - Administration	593,701	593,701
251 Information Technology	20,556	20,556
261 Procurement	2,107	2,107
301-3 Risk Management	422	422
101 MAYOR	13,596	13,596
111-5 COMMISSIONERS	99,008	99,008
152 CODE COMPLIANCE	347,014	347,014
181-9 FIRE-RESCUE	694,309	694,309
190-1 POLICE	3,495,263	3,495,263
211-3 SOLID WASTE	7,262,427	7,262,427
221 DEPT OF REAL ESTATE	15,235	15,235
281-4 BUILDING	222,122	222,122
291-8 PARKS &	732,364	732,364
351-5 PLANNING	3,765	3,765
381 COMMUNICATIONS	19,348	19,348
401 CIP	9,856	9,856
441 OFFICE OF RESILIENCY	403,341	403,341
450 HUMAN SERVICES	91,224	91,224
910 CD-COMMUNITY &	1,662	1,662
920 CRA - COMMUNITY	5,508	5,508
970 COMPONENT UNITS	1,784	1,784
Direct Billed	6,115,041	6,115,041
Total	20,154,609	20,154,609



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

**GENERAL SERVICES ADMINISTRATION – HEAVY FLEET**

The Heavy Fleet division is responsible for the repair, maintenance, fueling and replacement of all City vehicles and equipment categorized as heavy fleet or equipment.

Costs of the General Services Administration - Heavy Fleet division have been functionalized as follows:

**Heavy Fleet:** Costs associated with Heavy Fleet have been allocated based on total heavy fleet charges per department served.

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 247 GSA - Heavy Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,344,400			11,344,400
Equipment Depreciation	690,393		690,393	
141 Civil Service Board	4,580	414	4,994	
150 City Manager's Office	22,660	3,141	25,801	
160 Finance - Director's Office	7,214	1,293	8,507	
161 Finance - General Accounting	64,850	8,974	73,824	
162 Finance - Treasury Management	12,224	1,880	14,104	
163 Finance - Financial System Services	2,889	156	3,045	
171-4 Human Resources	40,312	3,371	43,683	
241 GSA - Administration	4,947,105	949,196	5,896,301	
261 Procurement		90,234	90,234	
271 Auditor General		3,733	3,733	
301-3 Risk Management		24,999	24,999	
431 Equal Opportunity & Diversity		4,483	4,483	
Total Allocated Additions:	5,792,227	1,091,874	6,884,101	6,884,101
Total To Be Allocated:	17,136,627	1,091,874		18,228,501

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

	Total	General & Admin	Heavy Fleet
<b>Wages &amp; Benefits</b>			
Salaries	2,413,371	0	2,413,371
Fringe Benefits	314,092	0	314,092
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	886,000	0	886,000
Life and Health Insurance	734,000	0	734,000
Workers' Compensation	174,000	0	174,000
Professional Service	11,403	0	11,403
Postage	72	0	72
Utility Services	5,283	0	5,283
Rentals and Leases	646	0	646
Repair and Maintenance	3,555,257	0	3,555,257
Other Current Charge	500	0	500
Office Supplies & Minor Equipment	13,296	0	13,296
Other Materials & Supplies	3,219,830	0	3,219,830
Major Machinery and Equipment	0	0	0
Publications, Subscriptions, & Membershi	16,650	0	16,650
Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	11,344,400	0	11,344,400
<b>Deductions</b>			
Total Deductions	0	0	0
 Functional Cost	 11,344,400	 0	 11,344,400
<b>Allocation Step 1</b>			
Inbound- All Others	5,792,227	5,792,227	0
Reallocate Admin Costs		( 5,792,227)	5,792,227
1st Allocation	17,136,627	0	17,136,627



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

	Total	General & Admin	Heavy Fleet
Allocation Step 2			
Inbound- All Others	1,091,874	1,091,874	0
Reallocate Admin Costs		( 1,091,874)	1,091,874
2nd Allocation	1,091,874	0	1,091,874
Total For 00170 247 GSA - Heavy Fleet			
Total Allocated	18,228,501	0	18,228,501



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 247 GSA - Heavy Fleet**

Activity - Heavy Fleet

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
241 GSA - Administration	1,004,957	14.4815	2,481,637	-1,004,957	1,476,680		1,476,680
181-9 FIRE-RESCUE	15,288	0.2203	37,752	-15,288	22,464	2,813	25,277
190-1 POLICE	31,659	0.4562	78,179	-31,659	46,520	5,825	52,345
201-9 PUBLIC WORKS	1,630,315	23.4929	4,025,894	-1,630,315	2,395,579	299,950	2,695,529
211-3 SOLID WASTE	4,023,737	57.9822	9,936,201	-4,023,737	5,912,464	740,299	6,652,763
221 DEPT OF REAL ESTATE & ASSET	6,378	0.0919	15,750	-6,378	9,372	1,173	10,545
291-8 PARKS & RECREATION	224,877	3.2405	555,310	-224,877	330,433	41,374	371,807
970 COMPONENT UNITS	2,391	0.0345	5,904	-2,391	3,513	440	3,953
SubTotal	6,939,602	100.0000	17,136,627	-6,939,602	10,197,025	1,091,874	11,288,899
Direct Billed				6,939,602	6,939,602		6,939,602
Total	6,939,602	100.0000	17,136,627		17,136,627	1,091,874	18,228,501

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department

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

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	1,476,680	1,476,680
181-9 FIRE-RESCUE	25,277	25,277
190-1 POLICE	52,345	52,345
201-9 PUBLIC WORKS	2,695,529	2,695,529
211-3 SOLID WASTE	6,652,763	6,652,763
221 DEPT OF REAL ESTATE	10,545	10,545
291-8 PARKS &	371,807	371,807
970 COMPONENT UNITS	3,953	3,953
Direct Billed	6,939,602	6,939,602
Total	18,228,501	18,228,501



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

**INFORMATION TECHNOLOGY**

The Information Technology Department provides information technology enterprise applications and infrastructure services that support the operations of all City Departments. Costs of the Department have been categorized into functional areas that correlate with the services provided. The department provides efficient customer service using professional, prompt, accurate, and knowledgeable assistance via the Help Desk, inventory control, and the IT Training Team. In addition, the department is responsible for maintaining the application databases running on the mainframe computer, application development, hardware systems operations, and technical support for all systems. Related expenses have been allocated based on the number of work orders issued, phones, aircards, and computers assigned to each department.

Costs of the Information Technology department have been functionalized as follows:

**Customer Service:** The Customer Service function has been allocated to departments based on the amount of work orders issued by department.

**Telecommunications:** The Telecommunications function has been allocated to departments based on the number of phones by department.

**Network and Applications Support:** The Network and Applications Support function has been allocated to departments based on the number of aircards and computers by department.



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 251 Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,226,648			16,226,648
Major Machinery and Equipment	( 66,209)			
Capital Outlay	( 60,360)			
Total Deductions:	( 126,569)			( 126,569)
Building Depreciation	30,984		30,984	
Equipment Depreciation	114,818		114,818	
121 City Clerk	3,942	2,757	6,699	
131 City Attorney	13,934	5,388	19,322	
141 Civil Service Board	10,162	919	11,081	
150 City Manager's Office	50,277	6,969	57,246	
150.2 Agenda Coordination	1,692	355	2,047	
160 Finance - Director's Office	16,006	2,868	18,874	
161 Finance - General Accounting	37,171	5,734	42,905	
162 Finance - Treasury Management	5,791	886	6,677	
163 Finance - Financial System Services	10,657	569	11,226	
171-4 Human Resources	89,443	7,480	96,923	
243 GSA - Miami Riverside Center	189,267	24,578	213,845	
244 GSA - Graphics	( 54)	96	42	
246 GSA - Light Fleet	18,765	1,791	20,556	
251 Information Technology		1,371,621	1,371,621	
261 Procurement		64,020	64,020	
271 Auditor General		13,373	13,373	
301-3 Risk Management		54,305	54,305	
431 Equal Opportunity & Diversity		9,947	9,947	
Total Allocated Additions:	592,855	1,573,656	2,166,511	2,166,511
Total To Be Allocated:	16,692,934	1,573,656		18,266,590

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

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
<b>Wages &amp; Benefits</b>					
Salaries	8,644,612	691,569	3,803,630	1,642,476	2,506,937
Fringe Benefits	686,535	54,923	302,075	130,442	199,095
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	3,065,000	245,200	1,348,600	582,350	888,850
Life and Health Insurance	1,698,000	135,840	747,120	322,620	492,420
Workers' Compensation	125,000	10,000	55,000	23,750	36,250
Professional Service	586,607	46,929	258,107	111,455	170,116
Travel and Per Diem	13,507	1,081	5,943	2,566	3,917
Rentals and Leases	1,565	125	689	297	454
Repair and Maintenance	321,000	25,680	141,240	60,990	93,090
Advertising and Relations	96,687	7,735	42,542	18,371	28,039
Other Current Charges	380,778	30,462	167,542	72,348	110,426
Office Supplies & Minor Equipment	31,581	2,526	13,897	6,000	9,158
Publications, Subscriptions, & Membershi	85,207	6,817	37,491	16,189	24,710
Transfer and Others	364,000	29,120	160,160	69,160	105,560
*Major Machinery and Equipment	66,209	66,209	0	0	0
*Capital Outlay	60,360	60,360	0	0	0
Depreciation	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	16,226,648	1,414,576	7,084,036	3,059,014	4,669,022
<b>Deductions</b>					
Total Deductions	( 126,569)	( 126,569)	0	0	0
<b>Functional Cost</b>					
Functional Cost	16,100,079	1,288,007	7,084,036	3,059,014	4,669,022
<b>Allocation Step 1</b>					
Inbound- All Others	592,855	592,855	0	0	0
Reallocate Admin Costs		( 1,880,862)	899,543	388,439	592,880
1st Allocation	16,692,934	0	7,983,579	3,447,453	5,261,902



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

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Allocation Step 2					
Inbound- All Others	1,573,656	1,573,656	0	0	0
Reallocate Admin Costs		( 1,573,656)	752,618	324,995	496,043
2nd Allocation	1,573,656	0	752,618	324,995	496,043
Total For 00180 251 Information Technology					
Total Allocated	18,266,590	0	8,736,197	3,772,448	5,757,945

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251 Information Technology**

Activity - IT System Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	19	0.2380	19,004		19,004		19,004
131 City Attorney	77	0.9647	77,015		77,015		77,015
141 Civil Service Board	4	0.0501	4,001		4,001		4,001
150 City Manager's Office	36	0.4510	36,007		36,007		36,007
150.2 Agenda Coordination	3	0.0376	3,001		3,001		3,001
160 Finance - Director's Office	9	0.1128	9,002		9,002		9,002
161 Finance - General Accounting	53	0.6640	53,010		53,010		53,010
162 Finance - Treasury Management	40	0.5011	40,008		40,008		40,008
171-4 Human Resources	61	0.7642	61,012		61,012		61,012
231 Management and Budget	37	0.4635	37,007		37,007		37,007
241 GSA - Administration	70	0.8770	70,014		70,014		70,014
251 Information Technology	215	2.6936	215,043		215,043		215,043
261 Procurement	21	0.2631	21,004		21,004	2,148	23,152
301-3 Risk Management	30	0.3758	30,006		30,006	3,069	33,075
431 Equal Opportunity & Diversity	5	0.0626	5,001		5,001	511	5,512
371 Grants Administration	14	0.1754	14,003		14,003	1,432	15,435
101 MAYOR	16	0.2005	16,003		16,003	1,637	17,640
111-5 COMMISSIONERS	89	1.1150	89,018		89,018	9,103	98,121
152 CODE COMPLIANCE	161	2.0170	161,032		161,032	16,468	177,500
181-9 FIRE-RESCUE	481	6.0261	481,095		481,095	49,199	530,294
190-1 POLICE	5,055	63.3298	5,055,999		5,055,999	517,055	5,573,054
201-9 PUBLIC WORKS	138	1.7289	138,027		138,027	14,115	152,142
211-3 SOLID WASTE	71	0.8895	71,014		71,014	7,262	78,276
221 DEPT OF REAL ESTATE & ASSET	48	0.6014	48,009		48,009	4,910	52,919
281-4 BUILDING	577	7.2288	577,114		577,114	59,019	636,133



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251 Information Technology**

Activity - IT System Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
291-8 PARKS & RECREATION	238	2.9817	238,047		238,047	24,344	262,391
342 ZONING	71	0.8895	71,014		71,014	7,262	78,276
351-5 PLANNING	78	0.9772	78,015		78,015	7,978	85,993
381 COMMUNICATIONS	24	0.3007	24,005		24,005	2,455	26,460
401 CIP	55	0.6891	55,011		55,011	5,626	60,637
450 HUMAN SERVICES	75	0.9396	75,015		75,015	7,671	82,686
910 CD-COMMUNITY & ECONOMIC	40	0.5011	40,008		40,008	4,091	44,099
920 CRA - COMMUNITY	38	0.4761	38,008		38,008	3,887	41,895
930 LIBERTY CITY	9	0.1128	9,002		9,002	921	9,923
940 VIRGINIA KEY	8	0.1002	8,002		8,002	818	8,820
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0251	2,000		2,000	205	2,205
970 COMPONENT UNITS	8	0.1002	8,002		8,002	818	8,820
999 OTHER	6	0.0752	6,001		6,001	614	6,615
SubTotal	7,982	100.0000	7,983,579		7,983,579	752,618	8,736,197
Total	7,982	100.0000	7,983,579		7,983,579	752,618	8,736,197

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251 Information Technology**

Activity - Telecommunications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	17	0.5963	20,557		20,557		20,557
131 City Attorney	73	2.5605	88,272		88,272		88,272
141 Civil Service Board	4	0.1403	4,837		4,837		4,837
150 City Manager's Office	30	1.0523	36,276		36,276		36,276
150.2 Agenda Coordination	3	0.1052	3,628		3,628		3,628
160 Finance - Director's Office	6	0.2105	7,255		7,255		7,255
161 Finance - General Accounting	37	1.2978	44,741		44,741		44,741
162 Finance - Treasury Management	28	0.9821	33,858		33,858		33,858
171-4 Human Resources	50	1.7538	60,460		60,460		60,460
231 Management and Budget	20	0.7015	24,184		24,184		24,184
241 GSA - Administration	84	2.9463	101,574		101,574		101,574
251 Information Technology	80	2.8060	96,737		96,737		96,737
261 Procurement	19	0.6664	22,975		22,975	2,553	25,528
271 Auditor General	8	0.2806	9,674		9,674	1,075	10,749
301-3 Risk Management	26	0.9120	31,439		31,439	3,493	34,932
431 Equal Opportunity & Diversity	4	0.1403	4,837		4,837	537	5,374
371 Grants Administration	16	0.5612	19,347		19,347	2,150	21,497
101 MAYOR	23	0.8067	27,812		27,812	3,090	30,902
111-5 COMMISSIONERS	172	6.0330	207,984		207,984	23,108	231,092
152 CODE COMPLIANCE	21	0.7366	25,393		25,393	2,821	28,214
181-9 FIRE-RESCUE	381	13.3637	460,708		460,708	51,188	511,896
190-1 POLICE	1,000	35.0753	1,209,207		1,209,207	134,350	1,343,557
201-9 PUBLIC WORKS	99	3.4725	119,712		119,712	13,301	133,013
211-3 SOLID WASTE	59	2.0694	71,343		71,343	7,927	79,270
221 DEPT OF REAL ESTATE & ASSET	37	1.2978	44,741		44,741	4,971	49,712



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251 Information Technology**

Activity - Telecommunications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
281-4 BUILDING	94	3.2971	113,666		113,666	12,629	126,295
291-8 PARKS & RECREATION	185	6.4890	223,704		223,704	24,855	248,559
351-5 PLANNING	81	2.8411	97,946		97,946	10,882	108,828
381 COMMUNICATIONS	7	0.2455	8,464		8,464	940	9,404
401 CIP	51	1.7888	61,670		61,670	6,852	68,522
450 HUMAN SERVICES	34	1.1926	41,113		41,113	4,568	45,681
910 CD-COMMUNITY & ECONOMIC	42	1.4732	50,787		50,787	5,643	56,430
920 CRA - COMMUNITY	31	1.0873	37,485		37,485	4,165	41,650
930 LIBERTY CITY	5	0.1754	6,046		6,046	672	6,718
940 VIRGINIA KEY	10	0.3508	12,092		12,092	1,344	13,436
950 CIVILIAN INVESTIGATIVE PANEL	10	0.3508	12,092		12,092	1,344	13,436
980 ND - NON DEPARTMENTAL	4	0.1403	4,837		4,837	537	5,374
SubTotal	2,851	100.0000	3,447,453		3,447,453	324,995	3,772,448
Total	2,851	100.0000	3,447,453		3,447,453	324,995	3,772,448

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department - Oracle Report



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251 Information Technology**

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	69	0.3076	16,186		16,186		16,186
131 City Attorney	1,090	4.8593	255,694		255,694		255,694
141 Civil Service Board	2	0.0089	469		469		469
150 City Manager's Office	110	0.4904	25,804		25,804		25,804
150.2 Agenda Coordination	15	0.0669	3,519		3,519		3,519
160 Finance - Director's Office	42	0.1872	9,852		9,852		9,852
161 Finance - General Accounting	243	1.0833	57,003		57,003		57,003
162 Finance - Treasury Management	187	0.8337	43,867		43,867		43,867
171-4 Human Resources	322	1.4355	75,535		75,535		75,535
231 Management and Budget	128	0.5706	30,026		30,026		30,026
241 GSA - Administration	201	0.8961	47,151		47,151		47,151
251 Information Technology	4,518	20.1420	1,059,841		1,059,841		1,059,841
261 Procurement	184	0.8203	43,163		43,163	5,887	49,050
271 Auditor General	207	0.9228	48,558		48,558	6,623	55,181
301-3 Risk Management	248	1.1056	58,176		58,176	7,935	66,111
431 Equal Opportunity & Diversity	18	0.0802	4,222		4,222	576	4,798
371 Grants Administration	123	0.5483	28,854		28,854	3,935	32,789
101 MAYOR	89	0.3968	20,878		20,878	2,848	23,726
111-5 COMMISSIONERS	362	1.6138	84,919		84,919	11,582	96,501
152 CODE COMPLIANCE	384	1.7119	90,079		90,079	12,286	102,365
181-9 FIRE-RESCUE	1,089	4.8549	255,459		255,459	34,842	290,301
190-1 POLICE	37	0.1650	8,680		8,680	1,184	9,864
201-9 PUBLIC WORKS	1,377	6.1388	323,019		323,019	44,056	367,075
211-3 SOLID WASTE	787	3.5085	184,616		184,616	25,180	209,796
221 DEPT OF REAL ESTATE & ASSET	315	1.4043	73,893		73,893	10,078	83,971





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251 Information Technology**

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
281-4 BUILDING	2,610	11.6357	612,258		612,258	83,506	695,764
291-8 PARKS & RECREATION	1,471	6.5579	345,070		345,070	47,064	392,134
342 ZONING	447	1.9928	104,858		104,858	14,302	119,160
351-5 PLANNING	1,234	5.5013	289,474		289,474	39,481	328,955
381 COMMUNICATIONS	21	0.0936	4,926		4,926	672	5,598
401 CIP	366	1.6317	85,857		85,857	11,710	97,567
450 HUMAN SERVICES	515	2.2959	120,810		120,810	16,477	137,287
910 CD-COMMUNITY & ECONOMIC	293	1.3062	68,732		68,732	9,374	78,106
920 CRA - COMMUNITY	185	0.8248	43,398		43,398	5,919	49,317
930 LIBERTY CITY	13	0.0580	3,050		3,050	416	3,466
940 VIRGINIA KEY	176	0.7846	41,286		41,286	5,631	46,917
970 COMPONENT UNITS	165	0.7356	38,706		38,706	5,279	43,985
980 ND - NON DEPARTMENTAL	10	0.0446	2,346		2,346	320	2,666
999 OTHER	2,778	12.3846	651,668		651,668	88,880	740,548
SubTotal	22,431	100.0000	5,261,902		5,261,902	496,043	5,757,945
Total	22,431	100.0000	5,261,902		5,261,902	496,043	5,757,945

Allocation Basis: Number of Workorders Issued

Allocation Source: Information Technology Department Records



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

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	55,747	19,004	20,557	16,186
131 City Attorney	420,981	77,015	88,272	255,694
141 Civil Service Board	9,307	4,001	4,837	469
150 City Manager's Office	98,087	36,007	36,276	25,804
150.2 Agenda Coordination	10,148	3,001	3,628	3,519
160 Finance - Director's Office	26,109	9,002	7,255	9,852
161 Finance - General	154,754	53,010	44,741	57,003
162 Finance - Treasury	117,733	40,008	33,858	43,867
171-4 Human Resources	197,007	61,012	60,460	75,535
231 Management and Budget	91,217	37,007	24,184	30,026
241 GSA - Administration	218,739	70,014	101,574	47,151
251 Information Technology	1,371,621	215,043	96,737	1,059,841
261 Procurement	97,730	23,152	25,528	49,050
271 Auditor General	65,930	0	10,749	55,181
301-3 Risk Management	134,118	33,075	34,932	66,111
431 Equal Opportunity &	15,684	5,512	5,374	4,798
371 Grants Administration	69,721	15,435	21,497	32,789
101 MAYOR	72,268	17,640	30,902	23,726
111-5 COMMISSIONERS	425,714	98,121	231,092	96,501
152 CODE COMPLIANCE	308,079	177,500	28,214	102,365
181-9 FIRE-RESCUE	1,332,491	530,294	511,896	290,301
190-1 POLICE	6,926,475	5,573,054	1,343,557	9,864
201-9 PUBLIC WORKS	652,230	152,142	133,013	367,075
211-3 SOLID WASTE	367,342	78,276	79,270	209,796
221 DEPT OF REAL ESTATE	186,602	52,919	49,712	83,971
281-4 BUILDING	1,458,192	636,133	126,295	695,764
291-8 PARKS &	903,084	262,391	248,559	392,134
342 ZONING	197,436	78,276	0	119,160
351-5 PLANNING	523,776	85,993	108,828	328,955
381 COMMUNICATIONS	41,462	26,460	9,404	5,598
401 CIP	226,726	60,637	68,522	97,567
450 HUMAN SERVICES	265,654	82,686	45,681	137,287
910 CD-COMMUNITY &	178,635	44,099	56,430	78,106

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

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
920 CRA - COMMUNITY	132,862	41,895	41,650	49,317
930 LIBERTY CITY	20,107	9,923	6,718	3,466
940 VIRGINIA KEY	69,173	8,820	13,436	46,917
950 CIVILIAN	15,641	2,205	13,436	0
970 COMPONENT UNITS	52,805	8,820	0	43,985
980 ND - NON	8,040	0	5,374	2,666
999 OTHER	747,163	6,615	0	740,548
Direct Billed	0	0	0	0
Total	18,266,590	8,736,197	3,772,448	5,757,945

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

**PROCUREMENT DEPARTMENT**

The Procurement Department (a) purchases and/or supervises the purchase of all materials, supplies, equipment, goods, and services needed by the City, (b) sells, trades, or disposes of surplus property; (c) establishes and maintains programs for specification development, contract administration, and vendor performance; (d) administers the Purchasing Card (P-Card) program. Procurement conducts all purchases in an open and fair competitive manner as established by the informal and formal methods of source selection pursuant to the City of Miami Procurement Code.

Costs of the Procurement department have been functionalized as follows:

**Purchasing:** Costs associated with procurement function, which includes the Bid/RFP process and ultimately payments via purchase orders have been allocated based on the number of purchase orders per department.

**Purchasing Cards & Surplus:** Costs associated with the use of Purchasing Cards have been allocated based on the number of P-Card transactions per department. This position also performs surplus property functions, and as such, the portion of their time associated with that activity has been allocated to others.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,287,298			3,287,298
Building Depreciation	6,788		6,788	
Equipment Depreciation	1,421		1,421	
131 City Attorney	166,083	64,227	230,310	
141 Civil Service Board	2,576	233	2,809	
150 City Manager's Office	12,746	1,767	14,513	
150.2 Agenda Coordination	2,538	533	3,071	
160 Finance - Director's Office	4,058	727	4,785	
161 Finance - General Accounting	7,760	1,113	8,873	
162 Finance - Treasury Management	1,572	241	1,813	
163 Finance - Financial System Services	5,007	270	5,277	
171-4 Human Resources	22,676	1,897	24,573	
243 GSA - Miami Riverside Center	41,460	5,394	46,854	
244 GSA - Graphics	( 1,215)	2,178	963	
246 GSA - Light Fleet	1,923	184	2,107	
251 Information Technology	87,142	10,588	97,730	
261 Procurement		12,373	12,373	
271 Auditor General		2,974	2,974	
301-3 Risk Management		13,748	13,748	
431 Equal Opportunity & Diversity		2,522	2,522	
Total Allocated Additions:	362,535	120,969	483,504	483,504
Total To Be Allocated:	3,649,833	120,969		3,770,802

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

	Total	General & Admin	Purchasing	P-Card & Surplus
<b>Wages &amp; Benefits</b>				
Salaries	1,922,239	307,558	1,518,569	96,112
Fringe Benefits	165,025	26,404	130,370	8,251
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	582,000	93,120	459,780	29,100
Life and Health Insurance	437,000	69,920	345,230	21,850
Workers' Compensation	43,000	6,880	33,970	2,150
Professional Service	12,724	2,036	10,052	636
Postage	113	18	89	6
Travel and Per Diem	3,097	496	2,446	155
Rentals and Leases	4,171	667	3,295	209
Repair and Maintenance	65,000	10,400	51,350	3,250
Advertising and Relations	15,355	2,457	12,130	768
Office Supplies & Minor Equipment	26,586	4,254	21,003	1,329
Publications, Subscriptions, & Membershi	10,988	1,758	8,681	549
Major Machinery and Equipment	0	0	0	0
Transfer and Others	0	0	0	0
Depreciation	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	3,287,298	525,968	2,596,965	164,365
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	3,287,298	525,968	2,596,965	164,365
<b>Allocation Step 1</b>				
Inbound- All Others	362,535	362,535	0	0
Reallocate Admin Costs		( 888,503)	835,616	52,887
1st Allocation	3,649,833	0	3,432,581	217,252



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

	Total	General & Admin	Purchasing	P-Card & Surplus
Allocation Step 2				
Inbound- All Others	120,969	120,969	0	0
Reallocate Admin Costs		( 120,969)	113,768	7,201
2nd Allocation	120,969	0	113,768	7,201
Total For 00190 261 Procurement				
Total Allocated	3,770,802	0	3,546,349	224,453



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 261 Procurement**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	36	0.3518	12,076		12,076		12,076
131 City Attorney	12	0.1173	4,025		4,025		4,025
141 Civil Service Board	2	0.0195	671		671		671
150 City Manager's Office	174	1.7004	58,367		58,367		58,367
150.2 Agenda Coordination	7	0.0684	2,348		2,348		2,348
160 Finance - Director's Office	65	0.6352	21,804		21,804		21,804
161 Finance - General Accounting	10	0.0977	3,354		3,354		3,354
162 Finance - Treasury Management	59	0.5766	19,791		19,791		19,791
171-4 Human Resources	87	0.8502	29,183		29,183		29,183
231 Management and Budget	21	0.2052	7,044		7,044		7,044
241 GSA - Administration	140	1.3681	46,962		46,962		46,962
243 GSA - Miami Riverside Center	72	0.7036	24,152		24,152		24,152
244 GSA - Graphics	31	0.3029	10,399		10,399		10,399
246 GSA - Light Fleet	162	1.5831	54,342		54,342		54,342
247 GSA - Heavy Fleet	269	2.6288	90,234		90,234		90,234
251 Information Technology	185	1.8079	62,057		62,057		62,057
261 Procurement	32	0.3127	10,734		10,734		10,734
271 Auditor General	23	0.2248	7,715		7,715	295	8,010
301-3 Risk Management	34	0.3323	11,405		11,405	436	11,841
431 Equal Opportunity & Diversity	4	0.0391	1,342		1,342	51	1,393
371 Grants Administration	25	0.2443	8,386		8,386	321	8,707
101 MAYOR	194	1.8958	65,076		65,076	2,489	67,565
111-5 COMMISSIONERS	683	6.6745	229,107		229,107	8,761	237,868
152 CODE COMPLIANCE	54	0.5277	18,114		18,114	693	18,807
181-9 FIRE-RESCUE	1,746	17.0624	585,682		585,682	22,397	608,079





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 261 Procurement**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,331	13.0069	446,474		446,474	17,074	463,548
201-9 PUBLIC WORKS	204	1.9936	68,430		68,430	2,617	71,047
211-3 SOLID WASTE	261	2.5506	87,550		87,550	3,348	90,898
221 DEPT OF REAL ESTATE & ASSET	740	7.2315	248,227		248,227	9,492	257,719
242 GSA PROPERTY MNGT	305	2.9806	102,310		102,310	3,912	106,222
245 GSA COMMUNICATIONS SERVICES	62	0.6059	20,797		20,797	795	21,592
281-4 BUILDING	238	2.3258	79,835		79,835	3,053	82,888
291-8 PARKS & RECREATION	1,826	17.8441	612,519		612,519	23,422	635,941
342 ZONING	51	0.4984	17,108		17,108	654	17,762
351-5 PLANNING	65	0.6352	21,804		21,804	834	22,638
381 COMMUNICATIONS	54	0.5277	18,114		18,114	693	18,807
401 CIP	54	0.5277	18,114		18,114	693	18,807
441 OFFICE OF RESILIENCY AND	21	0.2052	7,044		7,044	269	7,313
450 HUMAN SERVICES	238	2.3258	79,835		79,835	3,053	82,888
910 CD-COMMUNITY & ECONOMIC	72	0.7036	24,152		24,152	924	25,076
920 CRA - COMMUNITY	54	0.5277	18,114		18,114	693	18,807
930 LIBERTY CITY	12	0.1173	4,025		4,025	154	4,179
940 VIRGINIA KEY	312	3.0490	104,658		104,658	4,002	108,660
950 CIVILIAN INVESTIGATIVE PANEL	109	1.0652	36,563		36,563	1,398	37,961
970 COMPONENT UNITS	20	0.1954	6,709		6,709	257	6,966
980 ND - NON DEPARTMENTAL	77	0.7525	25,829		25,829	988	26,817
SubTotal	10,233	100.0000	3,432,581		3,432,581	113,768	3,546,349
Total	10,233	100.0000	3,432,581		3,432,581	113,768	3,546,349



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024  
Schedule .4 - Detail Activity Allocations  
For Department 261 Procurement**

Allocation Basis: Number of Purchase Orders

Allocation Source: Procurement Department



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 261 Procurement**

Activity - P-Card & Surplus

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	104	1.1053	2,401		2,401		2,401
131 City Attorney	153	1.6261	3,533		3,533		3,533
150 City Manager's Office	675	7.1740	15,586		15,586		15,586
160 Finance - Director's Office	288	3.0609	6,650		6,650		6,650
171-4 Human Resources	23	0.2444	531		531		531
231 Management and Budget	442	4.6976	10,206		10,206		10,206
241 GSA - Administration	754	8.0136	17,410		17,410		17,410
251 Information Technology	85	0.9034	1,963		1,963		1,963
261 Procurement	71	0.7546	1,639		1,639		1,639
271 Auditor General	33	0.3507	762		762	35	797
301-3 Risk Management	360	3.8261	8,312		8,312	380	8,692
371 Grants Administration	96	1.0203	2,217		2,217	101	2,318
101 MAYOR	159	1.6899	3,671		3,671	168	3,839
152 CODE COMPLIANCE	48	0.5102	1,108		1,108	51	1,159
181-9 FIRE-RESCUE	1,801	19.1413	41,585		41,585	1,904	43,489
190-1 POLICE	635	6.7489	14,662		14,662	671	15,333
201-9 PUBLIC WORKS	294	3.1247	6,788		6,788	311	7,099
211-3 SOLID WASTE	125	1.3285	2,886		2,886	132	3,018
221 DEPT OF REAL ESTATE & ASSET	225	2.3913	5,195		5,195	238	5,433
281-4 BUILDING	451	4.7933	10,414		10,414	477	10,891
291-8 PARKS & RECREATION	951	10.1073	21,958		21,958	1,005	22,963
342 ZONING	71	0.7546	1,639		1,639	75	1,714
351-5 PLANNING	151	1.6048	3,487		3,487	160	3,647
381 COMMUNICATIONS	123	1.3073	2,840		2,840	130	2,970
401 CIP	75	0.7971	1,732		1,732	79	1,811



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 261 Procurement**

Activity - P-Card & Surplus

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
450 HUMAN SERVICES	554	5.8880	12,792		12,792	585	13,377
910 CD-COMMUNITY & ECONOMIC	71	0.7546	1,639		1,639	75	1,714
920 CRA - COMMUNITY	259	2.7527	5,980		5,980	274	6,254
940 VIRGINIA KEY	164	1.7430	3,787		3,787	173	3,960
950 CIVILIAN INVESTIGATIVE PANEL	96	1.0203	2,217		2,217	101	2,318
970 COMPONENT UNITS	72	0.7652	1,662		1,662	76	1,738
SubTotal	9,409	100.0000	217,252		217,252	7,201	224,453
Total	9,409	100.0000	217,252		217,252	7,201	224,453

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

Allocation Source: Procurement Department

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

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	14,477	12,076	2,401
131 City Attorney	7,558	4,025	3,533
141 Civil Service Board	671	671	0
150 City Manager's Office	73,953	58,367	15,586
150.2 Agenda Coordination	2,348	2,348	0
160 Finance - Director's Office	28,454	21,804	6,650
161 Finance - General	3,354	3,354	0
162 Finance - Treasury	19,791	19,791	0
171-4 Human Resources	29,714	29,183	531
231 Management and Budget	17,250	7,044	10,206
241 GSA - Administration	64,372	46,962	17,410
243 GSA - Miami Riverside	24,152	24,152	0
244 GSA - Graphics	10,399	10,399	0
246 GSA - Light Fleet	54,342	54,342	0
247 GSA - Heavy Fleet	90,234	90,234	0
251 Information Technology	64,020	62,057	1,963
261 Procurement	12,373	10,734	1,639
271 Auditor General	8,807	8,010	797
301-3 Risk Management	20,533	11,841	8,692
431 Equal Opportunity &	1,393	1,393	0
371 Grants Administration	11,025	8,707	2,318
101 MAYOR	71,404	67,565	3,839
111-5 COMMISSIONERS	237,868	237,868	0
152 CODE COMPLIANCE	19,966	18,807	1,159
181-9 FIRE-RESCUE	651,568	608,079	43,489
190-1 POLICE	478,881	463,548	15,333
201-9 PUBLIC WORKS	78,146	71,047	7,099
211-3 SOLID WASTE	93,916	90,898	3,018
221 DEPT OF REAL ESTATE	263,152	257,719	5,433
242 GSA PROPERTY MNGT	106,222	106,222	0
245 GSA	21,592	21,592	0
281-4 BUILDING	93,779	82,888	10,891
291-8 PARKS &	658,904	635,941	22,963



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

Receiving Department	Total	Purchasing	P-Card & Surplus
342 ZONING	19,476	17,762	1,714
351-5 PLANNING	26,285	22,638	3,647
381 COMMUNICATIONS	21,777	18,807	2,970
401 CIP	20,618	18,807	1,811
441 OFFICE OF RESILIENCY	7,313	7,313	0
450 HUMAN SERVICES	96,265	82,888	13,377
910 CD-COMMUNITY &	26,790	25,076	1,714
920 CRA - COMMUNITY	25,061	18,807	6,254
930 LIBERTY CITY	4,179	4,179	0
940 VIRGINIA KEY	112,620	108,660	3,960
950 CIVILIAN	40,279	37,961	2,318
970 COMPONENT UNITS	8,704	6,966	1,738
980 ND - NON	26,817	26,817	0
Direct Billed	0	0	0
Total	3,770,802	3,546,349	224,453

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

**OFFICE OF THE AUDITOR GENERAL**

The Office of the Independent Auditor General (OIAG) was created pursuant to Section 48 of the City of Miami Charter. The OIAG prepares an annual risk-based audit plan and conducts audits to determine whether financial transactions are fairly presented in compliance with Generally Accepted Accounting Principles, City Code, Charter provisions, State Statutes, and Federal regulations. The OIAG also determines whether a system of internal controls, which would promote and encourage the accomplishment of management objectives, has been established and implemented. It reviews business processes and operations to determine if they are executed in an economic, effective, and efficient manner. The primary objective of the OIAG is to assist the City Commission in ensuring that taxpayers' assets are properly safeguarded.

The Audit Services function represents the audit and review activities of the Department.

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,562,904			1,562,904
131 City Attorney	18,878	7,300	26,178	
161 Finance - General Accounting	1,908	268	2,176	
162 Finance - Treasury Management	1,242	189	1,431	
163 Finance - Financial System Services	90	5	95	
244 GSA - Graphics	( 64)	115	51	
251 Information Technology	58,232	7,698	65,930	
261 Procurement	8,477	330	8,807	
271 Auditor General		1,391	1,391	
Total Allocated Additions:	88,763	17,296	106,059	106,059
Total To Be Allocated:	1,651,667	17,296		1,668,963



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

	Total	General & Admin	Internal Audits
<b>Wages &amp; Benefits</b>			
Salaries	898,858	0	898,858
Fringe Benefits	89,386	0	89,386
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	299,000	0	299,000
Life and Health Insurance	180,000	0	180,000
Workers' Compensation	21,000	0	21,000
Professional Service	3,662	0	3,662
Rentals and Leases	646	0	646
Travel and Per Diem	4,590	0	4,590
Repair and Maintenance	28,000	0	28,000
Office Supplies & Minor Equipment	6,000	0	6,000
Publications, Subscriptions, & Membershi	31,762	0	31,762
Major Machinery and Equipment	0	0	0
Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	1,562,904	0	1,562,904
<b>Deductions</b>			
Total Deductions	0	0	0
 Functional Cost	 1,562,904	 0	 1,562,904
<b>Allocation Step 1</b>			
Inbound- All Others	88,763	88,763	0
Reallocate Admin Costs		( 88,763)	88,763
1st Allocation	1,651,667	0	1,651,667
<b>Allocation Step 2</b>			
Inbound- All Others	17,296	17,296	0
Reallocate Admin Costs		( 17,296)	17,296
2nd Allocation	17,296	0	17,296



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

	Total	General & Admin	Internal Audits
Total For 00200 271 Auditor General			
Total Allocated	1,668,963	0	1,668,963



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 271 Auditor General**

Activity - Internal Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1,206,929	0.1130	1,867		1,867		1,867
131 City Attorney	7,436,361	0.6965	11,504		11,504		11,504
141 Civil Service Board	385,099	0.0361	596		596		596
150 City Manager's Office	2,112,176	0.1978	3,267		3,267		3,267
150.2 Agenda Coordination	247,992	0.0232	384		384		384
160 Finance - Director's Office	1,083,064	0.1014	1,675		1,675		1,675
161 Finance - General Accounting	2,445,966	0.2291	3,784		3,784		3,784
162 Finance - Treasury Management	2,497,756	0.2339	3,864		3,864		3,864
163 Finance - Financial System Services	244,871	0.0229	379		379		379
171-4 Human Resources	3,597,844	0.3370	5,566		5,566		5,566
231 Management and Budget	2,220,788	0.2080	3,435		3,435		3,435
241 GSA - Administration	879,649	0.0824	1,361		1,361		1,361
243 GSA - Miami Riverside Center	448,476	0.0420	694		694		694
244 GSA - Graphics	442,139	0.0414	684		684		684
246 GSA - Light Fleet	2,537,405	0.2377	3,925		3,925		3,925
247 GSA - Heavy Fleet	2,413,371	0.2260	3,733		3,733		3,733
251 Information Technology	8,644,612	0.8097	13,373		13,373		13,373
261 Procurement	1,922,239	0.1800	2,974		2,974		2,974
271 Auditor General	898,858	0.0842	1,391		1,391		1,391
301-3 Risk Management	2,033,785	0.1905	3,146		3,146	34	3,180
431 Equal Opportunity & Diversity	372,924	0.0349	577		577	6	583
371 Grants Administration	1,225,494	0.1148	1,896		1,896	21	1,917
101 MAYOR	3,256,889	0.3050	5,038		5,038	55	5,093
111-5 COMMISSIONERS	9,940,128	0.9310	15,377		15,377	168	15,545
152 CODE COMPLIANCE	11,417,049	1.0693	17,662		17,662	192	17,854



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 271 Auditor General**

Activity - Internal Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	255,195,903	23.9019	394,780		394,780	4,302	399,082
190-1 POLICE	376,476,052	35.2614	582,397		582,397	6,347	588,744
201-9 PUBLIC WORKS	69,193,206	6.4807	107,040		107,040	1,166	108,206
211-3 SOLID WASTE	47,499,445	4.4489	73,480		73,480	801	74,281
221 DEPT OF REAL ESTATE & ASSET	23,257,614	2.1783	35,979		35,979	392	36,371
242 GSA PROPERTY MNGT	6,160,161	0.5770	9,530		9,530	104	9,634
245 GSA COMMUNICATIONS SERVICES	1,664,677	0.1559	2,575		2,575	28	2,603
281-4 BUILDING	39,677,044	3.7162	61,379		61,379	669	62,048
291-8 PARKS & RECREATION	60,356,046	5.6530	93,369		93,369	1,017	94,386
342 ZONING	5,872,392	0.5500	9,084		9,084	99	9,183
351-5 PLANNING	7,482,780	0.7008	11,576		11,576	126	11,702
381 COMMUNICATIONS	1,688,029	0.1581	2,611		2,611	28	2,639
401 CIP	2,577,126	0.2414	3,987		3,987	43	4,030
441 OFFICE OF RESILIENCY AND	1,107,836	0.1038	1,714		1,714	19	1,733
450 HUMAN SERVICES	11,805,050	1.1057	18,262		18,262	199	18,461
910 CD-COMMUNITY & ECONOMIC	8,297,764	0.7772	12,836		12,836	140	12,976
920 CRA - COMMUNITY	42,159,831	3.9487	65,220		65,220	711	65,931
930 LIBERTY CITY	980,848	0.0919	1,517		1,517	17	1,534
940 VIRGINIA KEY	1,543,101	0.1445	2,387		2,387	26	2,413
980 ND - NON DEPARTMENTAL	34,772,371	3.2568	53,792		53,792	586	54,378
SubTotal	1,067,679,140	100.0000	1,651,667		1,651,667	17,296	1,668,963
Total	1,067,679,140	100.0000	1,651,667		1,651,667	17,296	1,668,963



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024  
Schedule .4 - Detail Activity Allocations  
For Department 271 Auditor General**

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY20Trial Balance



All Monetary Values Are \$ Dollars

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

Receiving Department	Total	Internal Audits
121 City Clerk	1,867	1,867
131 City Attorney	11,504	11,504
141 Civil Service Board	596	596
150 City Manager's Office	3,267	3,267
150.2 Agenda Coordination	384	384
160 Finance - Director's Office	1,675	1,675
161 Finance - General	3,784	3,784
162 Finance - Treasury	3,864	3,864
163 Finance - Financial	379	379
171-4 Human Resources	5,566	5,566
231 Management and Budget	3,435	3,435
241 GSA - Administration	1,361	1,361
243 GSA - Miami Riverside	694	694
244 GSA - Graphics	684	684
246 GSA - Light Fleet	3,925	3,925
247 GSA - Heavy Fleet	3,733	3,733
251 Information Technology	13,373	13,373
261 Procurement	2,974	2,974
271 Auditor General	1,391	1,391
301-3 Risk Management	3,180	3,180
431 Equal Opportunity &	583	583
371 Grants Administration	1,917	1,917
101 MAYOR	5,093	5,093
111-5 COMMISSIONERS	15,545	15,545
152 CODE COMPLIANCE	17,854	17,854
181-9 FIRE-RESCUE	399,082	399,082
190-1 POLICE	588,744	588,744
201-9 PUBLIC WORKS	108,206	108,206
211-3 SOLID WASTE	74,281	74,281
221 DEPT OF REAL ESTATE	36,371	36,371
242 GSA PROPERTY MNGT	9,634	9,634
245 GSA	2,603	2,603
281-4 BUILDING	62,048	62,048



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

Receiving Department	Total	Internal Audits
291-8 PARKS &	94,386	94,386
342 ZONING	9,183	9,183
351-5 PLANNING	11,702	11,702
381 COMMUNICATIONS	2,639	2,639
401 CIP	4,030	4,030
441 OFFICE OF RESILIENCY	1,733	1,733
450 HUMAN SERVICES	18,461	18,461
910 CD-COMMUNITY &	12,976	12,976
920 CRA - COMMUNITY	65,931	65,931
930 LIBERTY CITY	1,534	1,534
940 VIRGINIA KEY	2,413	2,413
980 ND - NON	54,378	54,378
Direct Billed	0	0
Total	<u>1,668,963</u>	<u>1,668,963</u>

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

**DEPARTMENT OF RISK MANAGEMENT**

The Department of Risk Management is an internal service provider, working closely with all operating departments within the City to protect the City's human, financial, and physical assets. The department is responsible for administering the City's insurance activities relating to certain property and liability risks, group accident and health, and workers' compensation. In addition, the department establishes financial reserves and secures adequate resources for service claims and insures against potential risks.

Costs of the Department of Risk Management have been functionalized as follows:

**Workers' Compensation:** Costs associated with the Worker's Compensation function have been allocated based on the total Worker's Compensation expenditure per department.

**Group Insurance:** Costs associated with the Group Insurance function have been allocated based on the number of employees per department.

**Auto Insurance:** Costs associated with the Auto Insurance function have been allocated based on the total number of vehicles insured per department.

**General Liability Insurance:** Costs associated with the General Liability function have been allocated based on the number of employees per department.

**Police Tort Liability:** Costs associated with the Police Torts function have been allocated directly to the Police Department.



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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,934,040			4,934,040
131 City Attorney	53,263	20,598	73,861	
141 Civil Service Board	3,006	272	3,278	
150 City Manager's Office	14,871	2,061	16,932	
150.2 Agenda Coordination	8,460	1,775	10,235	
160 Finance - Director's Office	4,734	848	5,582	
161 Finance - General Accounting	15,069	2,100	17,169	
162 Finance - Treasury Management	16,516	2,353	18,869	
163 Finance - Financial System Services	4,422	242	4,664	
171-4 Human Resources	26,456	2,212	28,668	
243 GSA - Miami Riverside Center	( 190)	494	304	
244 GSA - Graphics	( 802)	1,437	635	
246 GSA - Light Fleet	385	37	422	
251 Information Technology	119,621	14,497	134,118	
261 Procurement	19,717	816	20,533	
271 Auditor General	3,146	34	3,180	
301-3 Risk Management		16,033	16,033	
431 Equal Opportunity & Diversity		2,942	2,942	
Total Allocated Additions:	288,674	68,751	357,425	357,425
Total To Be Allocated:	5,222,714	68,751		5,291,465

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

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
<b>Wages &amp; Benefits</b>					
Salaries	2,033,785	0	467,771	1,281,283	40,676
Fringe Benefits	166,258	0	38,239	104,743	3,325
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	654,000	0	150,420	412,020	13,080
Life and Health Insurance	463,000	0	106,490	291,690	9,260
Workers' Compensation	43,000	0	9,890	27,090	860
Unemployment Compensation	26,405	0	6,073	16,635	528
Professional Service	752,669	0	173,114	474,182	15,053
Travel and Per Diem	31,393	0	7,220	19,778	628
Postage	5,660	0	1,302	3,566	113
Rentals and Leases	1,565	0	360	986	31
Insurance	644,248	0	148,177	405,876	12,885
Repair and Maintenance	77,000	0	17,710	48,510	1,540
Advertising and Relations	0	0	0	0	0
Office Supplies & Minor Equipment	28,736	0	6,609	18,103	575
Other Current Charges	0	0	0	0	0
Publications, Subscriptions, & Membershi	6,321	0	1,454	3,983	126
Major Machinery and Equipment	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Depreciation	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	4,934,040	0	1,134,829	3,108,445	98,680
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,934,040	0	1,134,829	3,108,445	98,680
<b>Allocation Step 1</b>					
Inbound- All Others	288,674	288,674	0	0	0
Reallocate Admin Costs		( 288,674)	66,395	181,866	5,773
1st Allocation	5,222,714	0	1,201,224	3,290,311	104,453

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

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Allocation Step 2					
Inbound- All Others	68,751	68,751	0	0	0
Reallocate Admin Costs		( 68,751)	15,813	43,313	1,375
2nd Allocation	68,751	0	15,813	43,313	1,375
Total For 00210 301-3 Risk Management					
Total Allocated	5,291,465	0	1,217,037	3,333,624	105,828

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

	General Liability Ins	Police Tort Liability
Wages & Benefits		
Salaries	203,379	40,676
Fringe Benefits	16,626	3,325
Other Expense & Cost		
Retirement Contribution	65,400	13,080
Life and Health Insurance	46,300	9,260
Workers' Compensation	4,300	860
Unemployment Compensation	2,641	528
Professional Service	75,267	15,053
Travel and Per Diem	3,139	628
Postage	566	113
Rentals and Leases	157	31
Insurance	64,425	12,885
Repair and Maintenance	7,700	1,540
Advertising and Relations	0	0
Office Supplies & Minor Equipment	2,874	575
Other Current Charges	0	0
Publications, Subscriptions, & Membershi	632	126
Major Machinery and Equipment	0	0
Capital Outlay	0	0
Depreciation	0	0
Departmental Totals		
Total Expenditures	493,406	98,680
Deductions		
Total Deductions	0	0
Functional Cost	493,406	98,680
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	28,867	5,773
1st Allocation	522,273	104,453



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

	General Liability Ins	Police Tort Liability
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	6,875	1,375
2nd Allocation	6,875	1,375
Total For 00210 301-3 Risk Management		
Total Allocated	529,148	105,828



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

Activity - Workers' Compensation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
160 Finance - Director's Office	8,455	0.0367	441		441		441
171-4 Human Resources	8,835	0.0384	461		461		461
241 GSA - Administration	644,373	2.7998	33,632		33,632		33,632
111-5 COMMISSIONERS	7						
152 CODE COMPLIANCE	21,501	0.0934	1,122		1,122	15	1,137
181-9 FIRE-RESCUE	3,889,064	16.8979	202,982		202,982	2,751	205,733
190-1 POLICE	15,987,777	69.4667	834,449		834,449	11,310	845,759
201-9 PUBLIC WORKS	225,367	0.9792	11,763		11,763	159	11,922
211-3 SOLID WASTE	1,554,361	6.7537	81,127		81,127	1,100	82,227
221 DEPT OF REAL ESTATE & ASSET	2,082	0.0090	109		109	1	110
281-4 BUILDING	76,390	0.3319	3,987		3,987	54	4,041
291-8 PARKS & RECREATION	570,735	2.4798	29,788		29,788	404	30,192
342 ZONING	5,476	0.0238	286		286	4	290
910 CD-COMMUNITY & ECONOMIC	1,061	0.0046	55		55	1	56
999 OTHER	19,575	0.0851	1,022		1,022	14	1,036
SubTotal	23,015,059	100.0000	1,201,224		1,201,224	15,813	1,217,037
Total	23,015,059	100.0000	1,201,224		1,201,224	15,813	1,217,037

Allocation Basis: Total Worker Compensation Expenditures by Departme

Allocation Source: Risk Management - Worker Compensation Expense Repo

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

Activity - Group Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2198	7,231		7,231		7,231
131 City Attorney	60	1.1988	39,444		39,444		39,444
141 Civil Service Board	5	0.0999	3,287		3,287		3,287
150 City Manager's Office	20	0.3996	13,148		13,148		13,148
150.2 Agenda Coordination	3	0.0599	1,972		1,972		1,972
160 Finance - Director's Office	10	0.1998	6,574		6,574		6,574
161 Finance - General Accounting	27	0.5395	17,750		17,750		17,750
162 Finance - Treasury Management	29	0.5794	19,065		19,065		19,065
163 Finance - Financial System Services	2	0.0400	1,315		1,315		1,315
171-4 Human Resources	39	0.7792	25,639		25,639		25,639
231 Management and Budget	20	0.3996	13,148		13,148		13,148
241 GSA - Administration	8	0.1598	5,259		5,259		5,259
243 GSA - Miami Riverside Center	6	0.1199	3,944		3,944		3,944
244 GSA - Graphics	5	0.0999	3,287		3,287		3,287
246 GSA - Light Fleet	35	0.6993	23,009		23,009		23,009
247 GSA - Heavy Fleet	32	0.6394	21,037		21,037		21,037
251 Information Technology	71	1.4186	46,676		46,676		46,676
261 Procurement	18	0.3596	11,833		11,833		11,833
301-3 Risk Management	21	0.4196	13,805		13,805		13,805
431 Equal Opportunity & Diversity	3	0.0599	1,972		1,972	28	2,000
371 Grants Administration	11	0.2198	7,231		7,231	104	7,335
101 MAYOR	20	0.3996	13,148		13,148	189	13,337
111-5 COMMISSIONERS	76	1.5185	49,963		49,963	718	50,681
152 CODE COMPLIANCE	70	1.3986	46,018		46,018	662	46,680
181-9 FIRE-RESCUE	901	18.0020	592,322		592,322	8,515	600,837



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

Activity - Group Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,674	33.4466	1,100,500		1,100,500	15,819	1,116,319
201-9 PUBLIC WORKS	160	3.1968	105,185		105,185	1,512	106,697
211-3 SOLID WASTE	224	4.4755	147,259		147,259	2,117	149,376
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	32,870		32,870	473	33,343
242 GSA PROPERTY MNGT	38	0.7592	24,981		24,981	359	25,340
245 GSA COMMUNICATIONS SERVICES	8	0.1598	5,259		5,259	76	5,335
281-4 BUILDING	180	3.5964	118,333		118,333	1,701	120,034
291-8 PARKS & RECREATION	931	18.6014	612,044		612,044	8,799	620,843
342 ZONING	30	0.5994	19,722		19,722	284	20,006
351-5 PLANNING	46	0.9191	30,241		30,241	435	30,676
381 COMMUNICATIONS	8	0.1598	5,259		5,259	76	5,335
401 CIP	21	0.4196	13,805		13,805	198	14,003
441 OFFICE OF RESILIENCY AND	6	0.1199	3,944		3,944	57	4,001
450 HUMAN SERVICES	72	1.4386	47,333		47,333	680	48,013
910 CD-COMMUNITY & ECONOMIC	35	0.6993	23,009		23,009	331	23,340
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	3,944		3,944	57	4,001
980 ND - NON DEPARTMENTAL	13	0.2597	8,546		8,546	123	8,669
SubTotal	5,005	100.0000	3,290,311		3,290,311	43,313	3,333,624
Total	5,005	100.0000	3,290,311		3,290,311	43,313	3,333,624

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 301-3 Risk Management**

Activity - Auto Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	2	0.0701	73		73		73
150 City Manager's Office	2	0.0701	73		73		73
246 GSA - Light Fleet	106	3.7167	3,882		3,882		3,882
247 GSA - Heavy Fleet	17	0.5961	623		623		623
251 Information Technology	6	0.2104	220		220		220
261 Procurement	1	0.0351	37		37		37
301-3 Risk Management	1	0.0351	37		37		37
101 MAYOR	5	0.1753	183		183	3	186
111-5 COMMISSIONERS	40	1.4025	1,465		1,465	20	1,485
152 CODE COMPLIANCE	77	2.6999	2,820		2,820	39	2,859
181-9 FIRE-RESCUE	226	7.9243	8,277		8,277	114	8,391
190-1 POLICE	1,588	55.6801	58,161		58,161	802	58,963
201-9 PUBLIC WORKS	228	7.9944	8,350		8,350	115	8,465
211-3 SOLID WASTE	220	7.7139	8,057		8,057	111	8,168
221 DEPT OF REAL ESTATE & ASSET	15	0.5259	549		549	8	557
242 GSA PROPERTY MNGT	12	0.4208	439		439	6	445
281-4 BUILDING	87	3.0505	3,186		3,186	44	3,230
291-8 PARKS & RECREATION	165	5.7854	6,043		6,043	84	6,127
351-5 PLANNING	2	0.0701	73		73	1	74
381 COMMUNICATIONS	9	0.3156	330		330	5	335
401 CIP	8	0.2805	293		293	4	297
450 HUMAN SERVICES	24	0.8415	879		879	12	891
910 CD-COMMUNITY & ECONOMIC	5	0.1753	183		183	3	186
920 CRA - COMMUNITY	3	0.1052	110		110	2	112
970 COMPONENT UNITS	3	0.1052	110		110	2	112



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

Activity - Auto Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	2,852	100.0000	104,453		104,453	1,375	105,828
Total	2,852	100.0000	104,453		104,453	1,375	105,828

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet

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

Activity - General Liability Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2198	1,148		1,148		1,148
131 City Attorney	60	1.1988	6,261		6,261		6,261
141 Civil Service Board	5	0.0999	522		522		522
150 City Manager's Office	20	0.3996	2,087		2,087		2,087
150.2 Agenda Coordination	3	0.0599	313		313		313
160 Finance - Director's Office	10	0.1998	1,044		1,044		1,044
161 Finance - General Accounting	27	0.5395	2,817		2,817		2,817
162 Finance - Treasury Management	29	0.5794	3,026		3,026		3,026
163 Finance - Financial System Services	2	0.0400	209		209		209
171-4 Human Resources	39	0.7792	4,070		4,070		4,070
231 Management and Budget	20	0.3996	2,087		2,087		2,087
241 GSA - Administration	8	0.1598	835		835		835
243 GSA - Miami Riverside Center	6	0.1199	626		626		626
244 GSA - Graphics	5	0.0999	522		522		522
246 GSA - Light Fleet	35	0.6993	3,652		3,652		3,652
247 GSA - Heavy Fleet	32	0.6394	3,339		3,339		3,339
251 Information Technology	71	1.4186	7,409		7,409		7,409
261 Procurement	18	0.3596	1,878		1,878		1,878
301-3 Risk Management	21	0.4196	2,191		2,191		2,191
431 Equal Opportunity & Diversity	3	0.0599	313		313	5	318
371 Grants Administration	11	0.2198	1,148		1,148	17	1,165
101 MAYOR	20	0.3996	2,087		2,087	30	2,117
111-5 COMMISSIONERS	76	1.5185	7,931		7,931	114	8,045
152 CODE COMPLIANCE	70	1.3986	7,305		7,305	105	7,410
181-9 FIRE-RESCUE	901	18.0020	94,020		94,020	1,352	95,372



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

Activity - General Liability Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,674	33.4466	174,681		174,681	2,508	177,189
201-9 PUBLIC WORKS	160	3.1968	16,696		16,696	240	16,936
211-3 SOLID WASTE	224	4.4755	23,374		23,374	336	23,710
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	5,218		5,218	75	5,293
242 GSA PROPERTY MNGT	38	0.7592	3,965		3,965	57	4,022
245 GSA COMMUNICATIONS SERVICES	8	0.1598	835		835	12	847
281-4 BUILDING	180	3.5964	18,783		18,783	270	19,053
291-8 PARKS & RECREATION	931	18.6014	97,150		97,150	1,397	98,547
342 ZONING	30	0.5994	3,131		3,131	45	3,176
351-5 PLANNING	46	0.9191	4,800		4,800	69	4,869
381 COMMUNICATIONS	8	0.1598	835		835	12	847
401 CIP	21	0.4196	2,191		2,191	32	2,223
441 OFFICE OF RESILIENCY AND	6	0.1199	626		626	9	635
450 HUMAN SERVICES	72	1.4386	7,513		7,513	108	7,621
910 CD-COMMUNITY & ECONOMIC	35	0.6993	3,652		3,652	53	3,705
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	626		626	9	635
980 ND - NON DEPARTMENTAL	13	0.2597	1,357		1,357	20	1,377
SubTotal	5,005	100.0000	522,273		522,273	6,875	529,148
Total	5,005	100.0000	522,273		522,273	6,875	529,148

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 301-3 Risk Management**

Activity - Police Tort Liability

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	100	100.0000	104,453		104,453	1,375	105,828
SubTotal	100	100.0000	104,453		104,453	1,375	105,828
Total	100	100.0000	104,453		104,453	1,375	105,828

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .5 - Allocation Summary**  
**For Department 301-3 Risk Management**

Receiving Department	Total	Workers' Compensation	Group Insurance	Auto Insurance	General Liability Ins	Police Tort Liability
121 City Clerk	8,379	0	7,231	0	1,148	0
131 City Attorney	45,778	0	39,444	73	6,261	0
141 Civil Service Board	3,809	0	3,287	0	522	0
150 City Manager's Office	15,308	0	13,148	73	2,087	0
150.2 Agenda Coordination	2,285	0	1,972	0	313	0
160 Finance - Director's Office	8,059	441	6,574	0	1,044	0
161 Finance - General	20,567	0	17,750	0	2,817	0
162 Finance - Treasury	22,091	0	19,065	0	3,026	0
163 Finance - Financial	1,524	0	1,315	0	209	0
171-4 Human Resources	30,170	461	25,639	0	4,070	0
231 Management and Budget	15,235	0	13,148	0	2,087	0
241 GSA - Administration	39,726	33,632	5,259	0	835	0
243 GSA - Miami Riverside	4,570	0	3,944	0	626	0
244 GSA - Graphics	3,809	0	3,287	0	522	0
246 GSA - Light Fleet	30,543	0	23,009	3,882	3,652	0
247 GSA - Heavy Fleet	24,999	0	21,037	623	3,339	0
251 Information Technology	54,305	0	46,676	220	7,409	0
261 Procurement	13,748	0	11,833	37	1,878	0
301-3 Risk Management	16,033	0	13,805	37	2,191	0
431 Equal Opportunity &	2,318	0	2,000	0	318	0
371 Grants Administration	8,500	0	7,335	0	1,165	0
101 MAYOR	15,640	0	13,337	186	2,117	0
111-5 COMMISSIONERS	60,211	0	50,681	1,485	8,045	0
152 CODE COMPLIANCE	58,086	1,137	46,680	2,859	7,410	0
181-9 FIRE-RESCUE	910,333	205,733	600,837	8,391	95,372	0
190-1 POLICE	2,304,058	845,759	1,116,319	58,963	177,189	105,828
201-9 PUBLIC WORKS	144,020	11,922	106,697	8,465	16,936	0
211-3 SOLID WASTE	263,481	82,227	149,376	8,168	23,710	0
221 DEPT OF REAL ESTATE	39,303	110	33,343	557	5,293	0
242 GSA PROPERTY MNGT	29,807	0	25,340	445	4,022	0
245 GSA	6,182	0	5,335	0	847	0
281-4 BUILDING	146,358	4,041	120,034	3,230	19,053	0
291-8 PARKS &	755,709	30,192	620,843	6,127	98,547	0



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .5 - Allocation Summary**  
**For Department 301-3 Risk Management**

Receiving Department	Total	Workers' Compensation	Group Insurance	Auto Insurance	General Liability Ins	Police Tort Liability
342 ZONING	23,472	290	20,006	0	3,176	0
351-5 PLANNING	35,619	0	30,676	74	4,869	0
381 COMMUNICATIONS	6,517	0	5,335	335	847	0
401 CIP	16,523	0	14,003	297	2,223	0
441 OFFICE OF RESILIENCY	4,636	0	4,001	0	635	0
450 HUMAN SERVICES	56,525	0	48,013	891	7,621	0
910 CD-COMMUNITY &	27,287	56	23,340	186	3,705	0
920 CRA - COMMUNITY	112	0	0	112	0	0
950 CIVILIAN	4,636	0	4,001	0	635	0
970 COMPONENT UNITS	112	0	0	112	0	0
980 ND - NON	10,046	0	8,669	0	1,377	0
999 OTHER	1,036	1,036	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	5,291,465	1,217,037	3,333,624	105,828	529,148	105,828

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

**EQUAL OPPORTUNITY AND DIVERSITY PROGRAMS**

The Office of Equal Opportunity and Diversity Programs (EODP) is responsible for investigating employment discrimination cases filed by current and prospective employees, providing technical assistance and training to employees and management regarding equal opportunity laws and diversity, and providing administrative support to the Equal Opportunity Advisory Board and the Commission on the Status of Women. Additionally, EODP monitors various employee recruiting, selection, and promotional procedures, and is responsible for the City's fulfillment of certain federal reporting requirements.

Costs of the Equal Opportunity and Diversity Programs have been functionalized as follows:

**EODP**: Activities of the EODP have been allocated based upon the number of employees by the department.



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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	640,227			640,227
Building Depreciation	2,465		2,465	
131 City Attorney	15,282	5,910	21,192	
141 Civil Service Board	429	39	468	
150 City Manager's Office	2,124	294	2,418	
160 Finance - Director's Office	676	121	797	
161 Finance - General Accounting	1,479	203	1,682	
162 Finance - Treasury Management	748	115	863	
163 Finance - Financial System Services	639	34	673	
171-4 Human Resources	3,779	316	4,095	
243 GSA - Miami Riverside Center	15,060	1,956	17,016	
251 Information Technology	14,060	1,624	15,684	
261 Procurement	1,342	51	1,393	
271 Auditor General	577	6	583	
301-3 Risk Management	2,285	33	2,318	
431 Equal Opportunity & Diversity		420	420	
Total Allocated Additions:	60,945	11,122	72,067	72,067
Total To Be Allocated:	701,172	11,122		712,294

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

	Total	General & Admin	EO & Diversity
<b>Wages &amp; Benefits</b>			
Salaries	372,924	0	372,924
Fringe Benefits	35,749	0	35,749
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	131,000	0	131,000
Life and Health Insurance	77,000	0	77,000
Workers' Compensation	7,000	0	7,000
Travel and Per Diem	0	0	0
Rentals and Leases	646	0	646
Repair and Maintenance	10,000	0	10,000
Office Supplies & Minor Equipment	5,740	0	5,740
Publications, Subscriptions, and Members	168	0	168
Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	640,227	0	640,227
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	640,227	0	640,227
<b>Allocation Step 1</b>			
Inbound- All Others	60,945	60,945	0
Reallocate Admin Costs		( 60,945)	60,945
1st Allocation	701,172	0	701,172
<b>Allocation Step 2</b>			
Inbound- All Others	11,122	11,122	0
Reallocate Admin Costs		( 11,122)	11,122
2nd Allocation	11,122	0	11,122



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

	Total	General & Admin	EO & Diversity
Total For 00220 431 Equal Opportunity & _____			
Total Allocated	712,294	0	712,294



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 431 Equal Opportunity & Diversity**

Activity - EO & Diversity

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	11	0.2198	1,541		1,541		1,541
131 City Attorney	60	1.1988	8,406		8,406		8,406
141 Civil Service Board	5	0.0999	700		700		700
150 City Manager's Office	20	0.3996	2,802		2,802		2,802
150.2 Agenda Coordination	3	0.0599	420		420		420
160 Finance - Director's Office	10	0.1998	1,401		1,401		1,401
161 Finance - General Accounting	27	0.5395	3,783		3,783		3,783
162 Finance - Treasury Management	29	0.5794	4,063		4,063		4,063
163 Finance - Financial System Services	2	0.0400	280		280		280
171-4 Human Resources	39	0.7792	5,464		5,464		5,464
231 Management and Budget	20	0.3996	2,802		2,802		2,802
241 GSA - Administration	8	0.1598	1,121		1,121		1,121
243 GSA - Miami Riverside Center	6	0.1199	841		841		841
244 GSA - Graphics	5	0.0999	700		700		700
246 GSA - Light Fleet	35	0.6993	4,903		4,903		4,903
247 GSA - Heavy Fleet	32	0.6394	4,483		4,483		4,483
251 Information Technology	71	1.4186	9,947		9,947		9,947
261 Procurement	18	0.3596	2,522		2,522		2,522
301-3 Risk Management	21	0.4196	2,942		2,942		2,942
431 Equal Opportunity & Diversity	3	0.0599	420		420		420
371 Grants Administration	11	0.2198	1,541		1,541	27	1,568
101 MAYOR	20	0.3996	2,802		2,802	49	2,851
111-5 COMMISSIONERS	76	1.5185	10,647		10,647	185	10,832
152 CODE COMPLIANCE	70	1.3986	9,807		9,807	170	9,977
181-9 FIRE-RESCUE	901	18.0020	126,225		126,225	2,188	128,413



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 431 Equal Opportunity & Diversity**

Activity - EO & Diversity

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	1,674	33.4466	234,515		234,515	4,063	238,578
201-9 PUBLIC WORKS	160	3.1968	22,415		22,415	389	22,804
211-3 SOLID WASTE	224	4.4755	31,381		31,381	544	31,925
221 DEPT OF REAL ESTATE & ASSET	50	0.9990	7,005		7,005	121	7,126
242 GSA PROPERTY MNGT	38	0.7592	5,324		5,324	92	5,416
245 GSA COMMUNICATIONS SERVICES	8	0.1598	1,121		1,121	19	1,140
281-4 BUILDING	180	3.5964	25,217		25,217	437	25,654
291-8 PARKS & RECREATION	931	18.6014	130,428		130,428	2,261	132,689
342 ZONING	30	0.5994	4,203		4,203	73	4,276
351-5 PLANNING	46	0.9191	6,444		6,444	112	6,556
381 COMMUNICATIONS	8	0.1598	1,121		1,121	19	1,140
401 CIP	21	0.4196	2,942		2,942	51	2,993
441 OFFICE OF RESILIENCY AND	6	0.1199	841		841	15	856
450 HUMAN SERVICES	72	1.4386	10,087		10,087	175	10,262
910 CD-COMMUNITY & ECONOMIC	35	0.6993	4,903		4,903	85	4,988
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1199	841		841	15	856
980 ND - NON DEPARTMENTAL	13	0.2597	1,821		1,821	32	1,853
SubTotal	5,005	100.0000	701,172		701,172	11,122	712,294
Total	5,005	100.0000	701,172		701,172	11,122	712,294

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .5 - Allocation Summary**  
**For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
121 City Clerk	1,541	1,541
131 City Attorney	8,406	8,406
141 Civil Service Board	700	700
150 City Manager's Office	2,802	2,802
150.2 Agenda Coordination	420	420
160 Finance - Director's Office	1,401	1,401
161 Finance - General	3,783	3,783
162 Finance - Treasury	4,063	4,063
163 Finance - Financial	280	280
171-4 Human Resources	5,464	5,464
231 Management and Budget	2,802	2,802
241 GSA - Administration	1,121	1,121
243 GSA - Miami Riverside	841	841
244 GSA - Graphics	700	700
246 GSA - Light Fleet	4,903	4,903
247 GSA - Heavy Fleet	4,483	4,483
251 Information Technology	9,947	9,947
261 Procurement	2,522	2,522
301-3 Risk Management	2,942	2,942
431 Equal Opportunity &	420	420
371 Grants Administration	1,568	1,568
101 MAYOR	2,851	2,851
111-5 COMMISSIONERS	10,832	10,832
152 CODE COMPLIANCE	9,977	9,977
181-9 FIRE-RESCUE	128,413	128,413
190-1 POLICE	238,578	238,578
201-9 PUBLIC WORKS	22,804	22,804
211-3 SOLID WASTE	31,925	31,925
221 DEPT OF REAL ESTATE	7,126	7,126
242 GSA PROPERTY MNGT	5,416	5,416
245 GSA	1,140	1,140
281-4 BUILDING	25,654	25,654
291-8 PARKS &	132,689	132,689



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

Receiving Department	Total	EO & Diversity
342 ZONING	4,276	4,276
351-5 PLANNING	6,556	6,556
381 COMMUNICATIONS	1,140	1,140
401 CIP	2,993	2,993
441 OFFICE OF RESILIENCY	856	856
450 HUMAN SERVICES	10,262	10,262
910 CD-COMMUNITY &	4,988	4,988
950 CIVILIAN	856	856
980 ND - NON	1,853	1,853
Direct Billed	0	0
Total	712,294	712,294



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

**GRANTS ADMINISTRATION**

The Office of Grants Administration (OGA) oversees all aspects related to grant writing and applications for all City departments. The OGA also provides technical assistance to ensure that the City maintains compliance with applicable programmatic and administrative local, state, and federal grant requirements. Additionally, OGA manages and administers grants and programs for Citywide initiatives, including workforce initiatives and education initiatives.

Costs of the Office of Grants Administration have been functionalized as follows:

**Grants Administration:** Costs of providing grants administration and oversight activities have been allocated based on the number of grants in each department.



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2026 BASED ON ACTUALS AS OF SEPTEMBER 30, 2024**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 371 Grants Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,126,663			2,126,663
Building Depreciation	4,206		4,206	
131 City Attorney	40,453	15,644	56,097	
141 Civil Service Board	1,574	142	1,716	
150 City Manager's Office	7,789	1,080	8,869	
150.2 Agenda Coordination	7,614	1,598	9,212	
160 Finance - Director's Office	2,480	444	2,924	
161 Finance - General Accounting	16,595	2,307	18,902	
163 Finance - Financial System Services	1,826	97	1,923	
171-4 Human Resources	13,858	1,159	15,017	
243 GSA - Miami Riverside Center	25,691	3,336	29,027	
244 GSA - Graphics	( 109)	195	86	
251 Information Technology	62,204	7,517	69,721	
261 Procurement	10,603	422	11,025	
271 Auditor General	1,896	21	1,917	
301-3 Risk Management	8,379	121	8,500	
431 Equal Opportunity & Diversity	1,541	27	1,568	
Total Allocated Additions:	206,600	34,110	240,710	240,710
Total To Be Allocated:	2,333,263	34,110		2,367,373

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

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



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

	Total	General & Admin	Grants Administration	Other Funding
Allocation Step 1				
Inbound- All Others	206,600	206,600	0	0
Reallocate Admin Costs		( 206,600)	76,442	130,158
1st Allocation	2,333,263	0	863,307	1,469,956
Allocation Step 2				
Inbound- All Others	34,110	34,110	0	0
Reallocate Admin Costs		( 34,110)	12,621	21,489
2nd Allocation	34,110	0	12,621	21,489
Total For 00230 371 Grants Administration				
Total Allocated	2,367,373	0	875,928	1,491,445

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

Activity - Grants Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	13	12.7451	110,029		110,029	1,609	111,638
190-1 POLICE	28	27.4510	236,986		236,986	3,465	240,451
211-3 SOLID WASTE	1	0.9804	8,464		8,464	124	8,588
221 DEPT OF REAL ESTATE & ASSET	3	2.9412	25,391		25,391	371	25,762
291-8 PARKS & RECREATION	1	0.9804	8,464		8,464	124	8,588
401 CIP	10	9.8039	84,638		84,638	1,237	85,875
441 OFFICE OF RESILIENCY AND	1	0.9804	8,464		8,464	124	8,588
910 CD-COMMUNITY & ECONOMIC	45	44.1176	380,871		380,871	5,567	386,438
SubTotal	102	100.0000	863,307		863,307	12,621	875,928
Total	102	100.0000	863,307		863,307	12,621	875,928

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report

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

Activity - Other Funding

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	1,469,956		1,469,956	21,489	1,491,445
SubTotal	100	100.0000	1,469,956		1,469,956	21,489	1,491,445
Total	100	100.0000	1,469,956		1,469,956	21,489	1,491,445

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other

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

Receiving Department	Total	Grants Administration	Other Funding
181-9 FIRE-RESCUE	111,638	111,638	0
190-1 POLICE	240,451	240,451	0
211-3 SOLID WASTE	8,588	8,588	0
221 DEPT OF REAL ESTATE	25,762	25,762	0
291-8 PARKS &	8,588	8,588	0
401 CIP	85,875	85,875	0
441 OFFICE OF RESILIENCY	8,588	8,588	0
910 CD-COMMUNITY &	386,438	386,438	0
999 OTHER	1,491,445	0	1,491,445
Direct Billed	0	0	0
Total	2,367,373	875,928	1,491,445



## *Indirect Cost Rate Base Details*

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

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



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

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

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

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

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

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

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

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

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

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

## *Schedule of Expenditures of Federal Awards*

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

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

(continued)

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

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

(continued)



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

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

(continued)

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

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


(continued)


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

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

MILLER J. CITY OF MIAMI, FLORIDA  
MINI PARK

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

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