

CITY OF MIAMI, FLORIDA

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

For use in FY 2025 Based on Actual Expenditures for the Fiscal
Year Ended September 30, 2023



Prepared July 2024

CITY OF MIAMI, FLORIDA

COST ALLOCATION PLAN FOR FY 2025 BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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Certificate of Cost Allocation Plan and Indirect Costs

CERTIFICATE OF COST ALLOCATION PLAN

CITY OF MIAMI, FLORIDA

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

- 1) All costs included in this proposal dated July 2, 2024 to establish cost allocations or billings for the fiscal year October 1, 2024 through September 30, 2025 based on the fiscal year ending September 30, 2023 are allowable in accordance with the requirements of the Code of Federal Regulations Title 2, Chapter I, Chapter II, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

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

Signature:



Name of Official: Larry M. Spring, Jr.

Title: Assistant City Manager/CFO

Date of Execution: 07/02/2024

CERTIFICATE OF INDIRECT COSTS

City of Miami, Florida

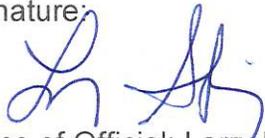
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal dated July 2, 2024 to establish billing or final indirect costs rates for the fiscal year October 1, 2024 through September 30, 2025 based on the fiscal year ending September 30, 2023 are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of the Code of Federal Regulations Title 2, Chapter I, Chapter II, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

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

Signature:



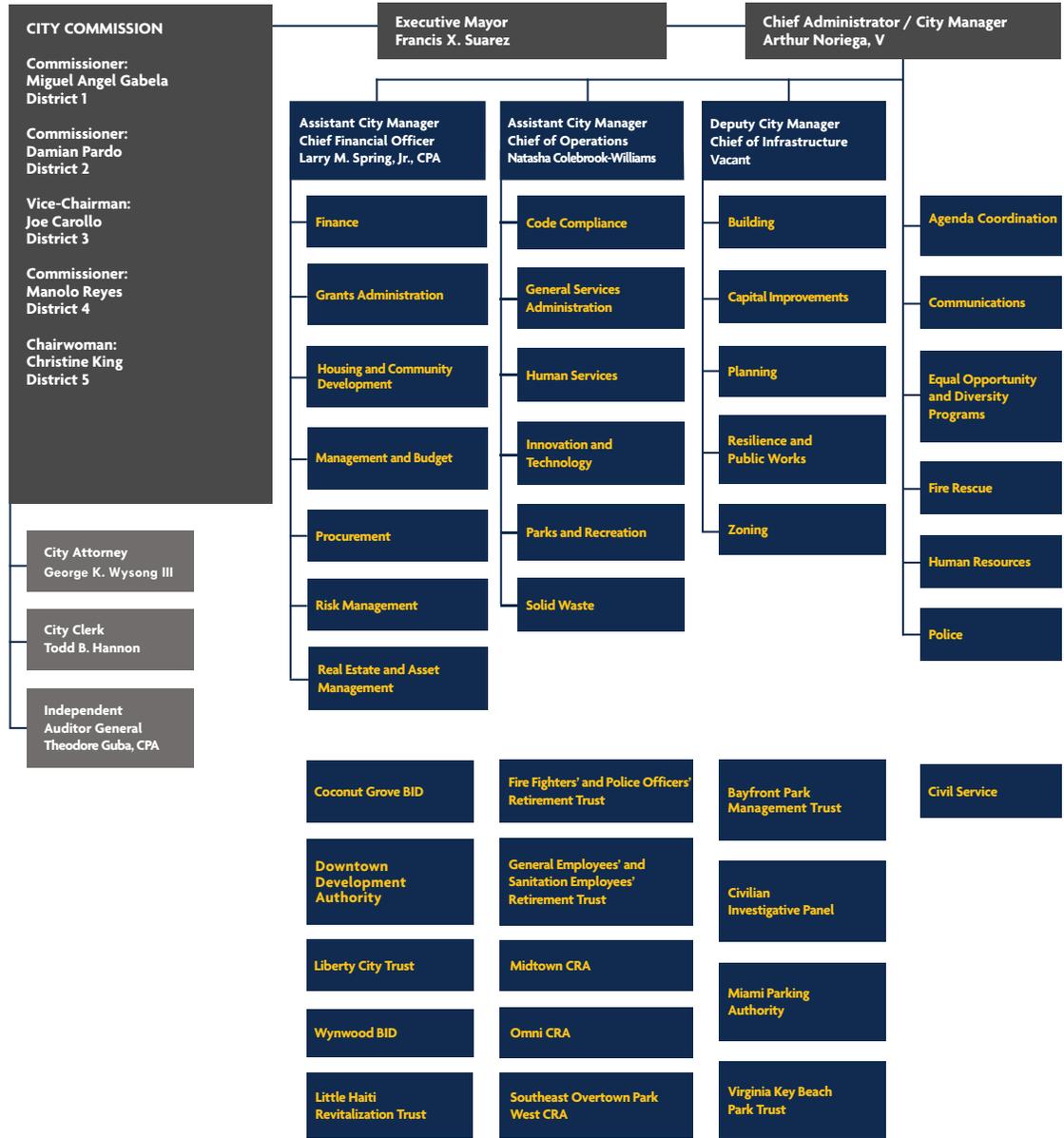
Name of Official: Larry M. Spring Jr.

Title: Assistant City Manager/CFO

Date of Execution: 07/02/2024

City Organizational Chart

CITY ORGANIZATIONAL CHART



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Cost Allocation Methodology

City of Miami, Florida

Cost Allocation Methodology

OVERVIEW

The City of Miami's (the City) Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City based on actual expenditures for fiscal year ending September 30, 2023.

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

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

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

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

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

PROCESS

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

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

FORMAT OF THE REPORT

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

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

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

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

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

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

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

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

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

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Cost Allocation Plan

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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CITY OF MIAMI, FLORIDA
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CITY OF MIAMI, FLORIDA
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	786	6,998	31,639	7,484	28,322	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	35,072	98,511	71,945	0
131 City Attorney	22,121	286,791	527,257	409,106	3,251,510	1,028,231	525,696
141 Civil Service Board	2,581	11,328	10,325	125,620	237,762	21,653	31,262
150 City Manager's Office	15,177	66,614	60,712	738,655	1,398,047	127,326	183,821
150.2 Agenda Coordination	0	198,875	0	24,106	30,133	0	1,205
160 Finance - Director's Office	4,362	19,144	17,448	212,287	401,799	36,593	52,830
161 Finance - General	19,563	92,360	32,260	853,467	1,252,930	144,218	131,858
162 Finance - Treasury	12,896	67,809	25,428	947,025	711,666	310,135	609,983
163 Finance - Financial	2,491	7,917	6,927	61,112	85,082	20,384	16,764
171-4 Human Resources	25,049	109,937	100,195	1,219,043	2,307,277	210,132	303,370
231 Management and Budget	0	0	64,118	2,789,134	5,257,680	208,384	833,534
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	(3)	(2,529)	27,116	173,982	35,836	155,897	(7,773)
244 GSA - Graphics	(637)	(341,106)	(1,437)	(7,357)	(6,875)	(271)	(219,467)
246 GSA - Light Fleet	2,545	20,102	80,248	193,426	963,654	111,558	3,892,584
247 GSA - Heavy Fleet	0	0	0	(731)	(4,667)	(1,804,541)	(489,575)
251 Information Technology	73,590	469,409	363,082	1,586,396	6,623,593	610,266	434,914
261 Procurement	65,549	236,464	27,820	685,719	462,639	97,043	97,643
271 Auditor General	5,345	16,490	19,134	408,134	602,787	101,285	83,045
301-3 Risk Management	10,772	48,610	46,009	694,322	1,685,092	104,577	228,827
431 Equal Opportunity &	2,429	10,660	9,715	118,199	223,712	20,375	29,415
371 Grants Administration	0	0	0	143,927	247,875	0	0
Total Allocated	263,830	1,319,661	1,423,355	11,442,283	25,873,527	1,603,512	6,739,936
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	263,830	1,319,661	1,423,355	11,442,283	25,873,527	1,603,512	6,739,936
Adjustments	0	0	0	0	0	0	0
Proposed Costs	263,830	1,319,661	1,423,355	11,442,283	25,873,527	1,603,512	6,739,936



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Allocated Costs By Department**

Detail

Central Service Departments	221 DEPT OF REAL ESTATE & ASSET MGMT	242 GSA PROPERTY MNGT	245 GSA COMMUNICATIONS	281-4 BUILDING	291-8 PARKS & RECREATION	342 ZONING	351-5 PLANNING
Building Depreciation	20,977	0	0	50,677	9,253	13,268	21,920
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	103,414	0	0	0
131 City Attorney	852,825	0	0	933,761	181,911	318,541	451,786
141 Civil Service Board	6,453	5,306	1,147	23,948	132,789	4,446	6,453
150 City Manager's Office	37,945	31,199	6,746	140,817	780,816	26,139	37,945
150.2 Agenda Coordination	56,650	0	0	6,027	10,848	6,027	68,703
160 Finance - Director's Office	10,905	8,966	1,938	40,471	224,404	7,512	10,905
161 Finance - General	164,902	35,847	12,907	137,827	547,079	13,732	42,677
162 Finance - Treasury	137,726	19,109	9,391	768,557	997,911	178,834	93,624
163 Finance - Financial	10,099	4,047	1,202	16,815	59,971	3,053	6,818
171-4 Human Resources	62,622	51,489	11,133	232,398	1,288,623	43,140	62,622
231 Management and Budget	32,059	0	0	304,560	224,413	64,118	80,148
241 GSA - Administration	0	1,955,757	422,867	0	0	0	0
243 GSA - Miami Riverside	114,892	0	0	263,528	50,846	72,500	93,521
244 GSA - Graphics	(772)	(160)	0	(2,917)	(11,829)	0	(865)
246 GSA - Light Fleet	3,018	0	0	60,219	198,874	0	330
247 GSA - Heavy Fleet	0	0	0	0	(17,654)	0	0
251 Information Technology	218,298	0	0	1,341,796	923,454	174,982	534,470
261 Procurement	193,490	152,870	24,382	102,644	590,669	13,637	26,696
271 Auditor General	39,354	10,278	2,513	61,139	106,040	9,666	12,135
301-3 Risk Management	27,238	22,163	4,725	102,607	576,016	18,313	26,638
431 Equal Opportunity &	6,072	4,992	1,079	22,534	124,946	4,183	6,072
371 Grants Administration	31,984	0	0	0	7,996	0	0
Total Allocated	2,026,737	2,301,863	500,030	4,710,822	7,007,376	972,091	1,582,598
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,026,737	2,301,863	500,030	4,710,822	7,007,376	972,091	1,582,598
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,026,737	2,301,863	500,030	4,710,822	7,007,376	972,091	1,582,598



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	6,565	14,214	0	5,078	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	32,472	0	0	0	8,210	0
131 City Attorney	8,849	252,698	16,656	49,967	232,399	145,998	6,506
141 Civil Service Board	1,147	2,295	573	9,752	5,019	0	0
150 City Manager's Office	6,746	13,491	3,373	57,339	29,512	0	0
150.2 Agenda Coordination	0	22,901	55,444	0	61,471	3,616	2,411
160 Finance - Director's Office	1,938	3,878	969	16,479	8,481	0	0
161 Finance - General	14,731	91,365	13,742	66,088	834,963	52,289	3,220
162 Finance - Treasury	7,062	42,538	4,244	52,896	120,275	33,799	3,150
163 Finance - Financial	1,815	5,832	1,139	8,665	13,157	1,999	186
171-4 Human Resources	11,133	22,265	5,566	94,629	48,705	0	0
231 Management and Budget	48,088	112,207	0	224,413	16,029	0	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	36,146	78,066	0	27,946	(599)	(1)	(9)
244 GSA - Graphics	(29)	(900)	(136)	(611)	(14)	(1)	0
246 GSA - Light Fleet	6,615	905	0	22,945	925	1,599	0
247 GSA - Heavy Fleet	0	0	0	0	0	0	0
251 Information Technology	64,694	254,481	0	322,001	173,785	132,293	23,907
261 Procurement	29,091	24,005	9,675	96,320	43,825	20,928	3,483
271 Auditor General	2,711	7,294	1,921	20,880	13,331	88,184	1,648
301-3 Risk Management	5,461	9,729	2,363	41,971	21,551	84	0
431 Equal Opportunity &	1,079	2,159	540	9,175	4,723	0	0
371 Grants Administration	0	23,988	7,996	0	375,809	0	0
Total Allocated	253,842	1,015,883	124,065	1,125,933	2,003,347	488,997	44,502
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	253,842	1,015,883	124,065	1,125,933	2,003,347	488,997	44,502
Adjustments	0	0	0	0	0	0	0
Proposed Costs	253,842	1,015,883	124,065	1,125,933	2,003,347	488,997	44,502



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	1,294	0	218,475
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	0	2,191,849	2,541,473
131 City Attorney	40,599	20,299	0	712,812	0	0	10,276,319
141 Civil Service Board	0	860	0	0	1,865	0	642,584
150 City Manager's Office	0	5,059	0	0	10,962	0	3,778,441
150.2 Agenda Coordination	1,205	1,205	3,616	12,053	0	0	566,496
160 Finance - Director's Office	0	1,454	0	0	3,151	0	1,085,914
161 Finance - General	17,922	14,634	0	959	45,727	230,445	4,867,712
162 Finance - Treasury	13,602	14,180	0	975	29,553	1,163,555	6,375,923
163 Finance - Financial	689	1,612	0	58	1,868	0	339,702
171-4 Human Resources	0	8,350	0	0	18,091	0	6,235,769
231 Management and Budget	0	0	0	0	0	0	10,258,885
241 GSA - Administration	0	0	0	0	0	0	2,378,624
243 GSA - Miami Riverside	0	(20)	(3,088)	0	7,124	0	1,123,378
244 GSA - Graphics	(9)	(58)	0	0	0	0	(595,451)
246 GSA - Light Fleet	0	8	0	0	0	0	5,559,555
247 GSA - Heavy Fleet	0	0	0	0	0	0	(2,317,168)
251 Information Technology	53,181	27,784	0	48,367	206,636	17,460	14,678,839
261 Procurement	130,605	56,997	0	2,322	18,963	0	3,213,479
271 Auditor General	2,662	0	0	0	77,692	0	1,693,668
301-3 Risk Management	0	3,572	0	28	7,679	5,582	3,693,929
431 Equal Opportunity &	0	810	0	0	1,754	0	604,623
371 Grants Administration	0	0	0	0	0	1,429,546	2,269,121
Total Allocated	260,456	156,746	528	777,574	432,359	5,038,437	79,490,290
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	260,456	156,746	528	777,574	432,359	5,038,437	79,490,290
Adjustments	0	0	0	0	0	0	0
Proposed Costs	260,456	156,746	528	777,574	432,359	5,038,437	79,490,290



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Allocated Costs By Department**

Detail

Central Service Departments	Direct Billed	Unallocated	Total
Building Depreciation	0	0	218,475
Equipment Depreciation	0	0	0
121 City Clerk	0	0	2,541,473
131 City Attorney	0	0	10,276,319
141 Civil Service Board	0	0	642,584
150 City Manager's Office	0	0	3,778,441
150.2 Agenda Coordination	0	0	566,496
160 Finance - Director's Office	0	0	1,085,914
161 Finance - General	0	0	4,867,712
162 Finance - Treasury	0	0	6,375,923
163 Finance - Financial	0	0	339,702
171-4 Human Resources	0	0	6,235,769
231 Management and Budget	0	0	10,258,885
241 GSA - Administration	0	0	2,378,624
243 GSA - Miami Riverside	626,084	0	1,749,462
244 GSA - Graphics	1,639,411	0	1,043,960
246 GSA - Light Fleet	5,550,506	0	11,110,061
247 GSA - Heavy Fleet	16,255,874	0	13,938,706
251 Information Technology	0	0	14,678,839
261 Procurement	0	0	3,213,479
271 Auditor General	0	0	1,693,668
301-3 Risk Management	0	0	3,693,929
431 Equal Opportunity &	0	0	604,623
371 Grants Administration	0	0	2,269,121
Total Allocated	24,071,875	0	103,562,165
Roll Forward	0	0	0
Cost With Roll Forward	24,071,875	0	103,562,165
Adjustments	0	0	0
Proposed Costs	24,071,875	0	103,562,165



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	2,631,452	0	
121 City Clerk	2,286,862	(5,934)	
131 City Attorney	11,739,770	0	
141 Civil Service Board	617,871	0	
150 City Manager's Office	4,498,030	(1,225,883)	
150.2 Agenda Coordination	364,488	0	
160 Finance - Director's Office	2,448,895	0	
161 Finance - General Accounting	4,078,260	0	
162 Finance - Treasury Management	92,224,824	(87,007,366)	
163 Finance - Financial System Services	298,461	0	
171-4 Human Resources	5,939,501	0	
231 Management and Budget	10,105,890	0	
241 GSA - Administration	8,387,357	(2,735,476)	
243 GSA - Miami Riverside Center	2,276,250	0	
244 GSA - Graphics	716,341	0	
246 GSA - Light Fleet	8,962,763	(1,376,681)	
247 GSA - Heavy Fleet	11,106,432	0	
251 Information Technology	17,236,197	(1,402,094)	
261 Procurement	3,348,793	0	
271 Auditor General	1,567,837	0	
301-3 Risk Management	3,439,146	0	
431 Equal Opportunity & Diversity	596,253	0	
371 Grants Administration	2,025,390	0	
101 MAYOR			263,830
111-5 COMMISSIONERS			1,319,661
152 CODE COMPLIANCE			1,423,355
181-9 FIRE-RESCUE			11,442,283
190-1 POLICE			25,873,527
201-9 PUBLIC WORKS			1,603,512
211-3 SOLID WASTE			6,739,936
221 DEPT OF REAL ESTATE & ASSET MGMT			2,026,737
242 GSA PROPERTY MNGT			2,301,863
245 GSA COMMUNICATIONS SERVICES			500,030
281-4 BUILDING			4,710,822
291-8 PARKS & RECREATION			7,007,376

All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
342 ZONING			972,091	
351-5 PLANNING			1,582,598	
381 COMMUNICATIONS			253,842	
401 CIP			1,015,883	
441 OFFICE OF RESILIENCY AND SUSTAINABIL			124,065	
450 HUMAN SERVICES			1,125,933	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			2,003,347	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			488,997	
930 LIBERTY CITY			44,502	
940 VIRGINIA KEY			260,456	
950 CIVILIAN INVESTIGATIVE PANEL			156,746	
960 PENSION			528	
970 COMPONENT UNITS			777,574	
980 ND - NON DEPARTMENTAL			432,359	
999 OTHER			5,038,437	
Direct Billed Total			24,071,875	
Unallocated Total			0	
Totals	197,315,599	(93,753,434)	103,562,165	Deviation 0

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Detail Of Allocated Costs**

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	121 City Clerk 3.5	131 City Attorney 4.5	141 Civil Service Board 5.5	150 City Manager's 6.5	150.2 Agenda 7.5
Building Depreciation	(418,536)	0	0	0	0	0	0
Equipment Depreciation	0	(2,631,452)	0	0	0	0	0
121 City Clerk	0	802	(2,587,033)	39,250	1,573	8,889	93,931
131 City Attorney	30,781	5,127	40,179	(12,748,866)	7,732	43,704	45,087
141 Civil Service Board	3,058	0	0	32,271	(703,941)	3,704	0
150 City Manager's Office	10,144	1,510	0	484,838	2,438	(4,126,488)	10,332
150.2 Agenda Coordination	187	0	0	376,054	430	2,529	(785,754)
160 Finance - Director's Office	43,979	609	0	747,946	1,434	8,432	7,232
161 Finance - General	0	2,200	0	0	3,871	22,767	0
162 Finance - Treasury	0	1,280	0	0	4,159	24,454	0
163 Finance - Financial	0	0	0	0	287	1,686	0
171-4 Human Resources	23,607	836	0	202,211	6,023	35,415	13,258
231 Management and Budget	6,923	969	0	34,093	2,868	16,864	20,490
241 GSA - Administration	1,545	449,190	0	81,977	1,003	5,902	1,205
243 GSA - Miami Riverside	12,402	4,322	0	0	1,003	5,902	0
244 GSA - Graphics	0	16,351	0	0	717	4,216	0
246 GSA - Light Fleet	0	1,253,648	0	0	5,162	30,356	0
247 GSA - Heavy Fleet	0	700,137	0	0	4,589	26,983	0
251 Information Technology	31,978	185,336	5,381	19,258	10,038	59,025	1,205
261 Procurement	7,006	8,601	0	199,609	2,581	15,177	6,027
271 Auditor General	13,795	534	0	14,313	1,147	6,746	0
301-3 Risk Management	7,770	0	0	186,856	2,438	14,335	10,848
431 Equal Opportunity &	2,545	0	0	16,916	430	2,529	0
371 Grants Administration	4,341	0	0	36,955	1,434	8,432	9,643
101 MAYOR	0	0	0	22,121	2,581	15,177	0
111-5 COMMISSIONERS	786	0	0	286,791	11,328	66,614	198,875
152 CODE COMPLIANCE	6,998	0	0	527,257	10,325	60,712	0
181-9 FIRE-RESCUE	31,639	0	35,072	409,106	125,620	738,655	24,106
190-1 POLICE	7,484	0	98,511	3,251,510	237,762	1,398,047	30,133
201-9 PUBLIC WORKS	28,322	0	71,945	1,028,231	21,653	127,326	0
211-3 SOLID WASTE	0	0	0	525,696	31,262	183,821	1,205
221 DEPT OF REAL ESTATE	20,977	0	0	852,825	6,453	37,945	56,650
242 GSA PROPERTY MNGT	0	0	0	0	5,306	31,199	0
245 GSA	0	0	0	0	1,147	6,746	0
281-4 BUILDING	50,677	0	103,414	933,761	23,948	140,817	6,027



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Detail Of Allocated Costs**

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	121 City Clerk 3.5	131 City Attorney 4.5	141 Civil Service Board 5.5	150 City Manager's 6.5	150.2 Agenda 7.5
291-8 PARKS &	9,253	0	0	181,911	132,789	780,816	10,848
342 ZONING	13,268	0	0	318,541	4,446	26,139	6,027
351-5 PLANNING	21,920	0	0	451,786	6,453	37,945	68,703
381 COMMUNICATIONS	6,565	0	0	8,849	1,147	6,746	0
401 CIP	14,214	0	32,472	252,698	2,295	13,491	22,901
441 OFFICE OF RESILIENCY	0	0	0	16,656	573	3,373	55,444
450 HUMAN SERVICES	5,078	0	0	49,967	9,752	57,339	0
910 CD-COMMUNITY &	0	0	0	232,399	5,019	29,512	61,471
920 CRA - COMMUNITY	0	0	8,210	145,998	0	0	3,616
930 LIBERTY CITY	0	0	0	6,506	0	0	2,411
940 VIRGINIA KEY	0	0	0	40,599	0	0	1,205
950 CIVILIAN	0	0	0	20,299	860	5,059	1,205
960 PENSION	0	0	0	0	0	0	3,616
970 COMPONENT UNITS	0	0	0	712,812	0	0	12,053
980 ND - NON	1,294	0	0	0	1,865	10,962	0
999 OTHER	0	0	2,191,849	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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	2,464	16,013	13,568	2,761	15,151	0	0
131 City Attorney	12,113	21,447	8,924	4,240	74,494	15,613	0
141 Civil Service Board	1,026	3,856	3,876	922	6,313	0	0
150 City Manager's Office	3,490	23,048	17,226	3,695	21,464	0	0
150.2 Agenda Coordination	616	2,252	2,595	605	3,788	15,613	0
160 Finance - Director's Office	(3,599,081)	14,438	6,167	2,457	12,627	15,613	0
161 Finance - General	1,143,089	(5,516,934)	3,235	5,816	34,090	0	0
162 Finance - Treasury	1,173,141	19,925	(6,681,488)	6,225	36,616	0	0
163 Finance - Financial	110,587	1,881	2,149	(419,387)	2,526	0	0
171-4 Human Resources	10,178	24,564	13,444	9,528	(6,767,080)	31,226	0
231 Management and Budget	4,847	12,858	9,522	4,994	27,832	(10,433,126)	0
241 GSA - Administration	1,696	22,872	17,281	2,774	9,741	48,088	(6,607,289)
243 GSA - Miami Riverside	1,696	12,117	7,712	1,067	9,741	0	370,008
244 GSA - Graphics	1,211	7,193	4,744	819	6,957	0	264,292
246 GSA - Light Fleet	8,724	212,091	65,886	6,638	50,097	0	1,902,899
247 GSA - Heavy Fleet	7,755	94,284	45,623	4,347	44,531	0	1,691,466
251 Information Technology	16,964	61,152	20,555	8,968	97,412	32,059	0
261 Procurement	4,362	11,744	6,810	4,387	25,049	0	0
271 Auditor General	1,938	6,880	5,476	2,284	11,133	0	0
301-3 Risk Management	4,120	26,214	37,388	4,423	23,657	16,029	0
431 Equal Opportunity &	727	2,639	2,800	642	4,175	0	0
371 Grants Administration	2,423	51,754	10,584	2,093	13,917	0	0
101 MAYOR	4,362	19,563	12,896	2,491	25,049	0	0
111-5 COMMISSIONERS	19,144	92,360	67,809	7,917	109,937	0	0
152 CODE COMPLIANCE	17,448	32,260	25,428	6,927	100,195	64,118	0
181-9 FIRE-RESCUE	212,287	853,467	947,025	61,112	1,219,043	2,789,134	0
190-1 POLICE	401,799	1,252,930	711,666	85,082	2,307,277	5,257,680	0
201-9 PUBLIC WORKS	36,593	144,218	310,135	20,384	210,132	208,384	0
211-3 SOLID WASTE	52,830	131,858	609,983	16,764	303,370	833,534	0
221 DEPT OF REAL ESTATE	10,905	164,902	137,726	10,099	62,622	32,059	0
242 GSA PROPERTY MNGT	8,966	35,847	19,109	4,047	51,489	0	1,955,757
245 GSA	1,938	12,907	9,391	1,202	11,133	0	422,867
281-4 BUILDING	40,471	137,827	768,557	16,815	232,398	304,560	0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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 &	224,404	547,079	997,911	59,971	1,288,623	224,413	0
342 ZONING	7,512	13,732	178,834	3,053	43,140	64,118	0
351-5 PLANNING	10,905	42,677	93,624	6,818	62,622	80,148	0
381 COMMUNICATIONS	1,938	14,731	7,062	1,815	11,133	48,088	0
401 CIP	3,878	91,365	42,538	5,832	22,265	112,207	0
441 OFFICE OF RESILIENCY	969	13,742	4,244	1,139	5,566	0	0
450 HUMAN SERVICES	16,479	66,088	52,896	8,665	94,629	224,413	0
910 CD-COMMUNITY &	8,481	834,963	120,275	13,157	48,705	16,029	0
920 CRA - COMMUNITY	0	52,289	33,799	1,999	0	0	0
930 LIBERTY CITY	0	3,220	3,150	186	0	0	0
940 VIRGINIA KEY	0	17,922	13,602	689	0	0	0
950 CIVILIAN	1,454	14,634	14,180	1,612	8,350	0	0
960 PENSION	0	0	0	0	0	0	0
970 COMPONENT UNITS	0	959	975	58	0	0	0
980 ND - NON	3,151	45,727	29,553	1,868	18,091	0	0
999 OTHER	0	230,445	1,163,555	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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Detail Of Allocated Costs

Department	243 GSA - Miami 15.5	244 GSA - Graphics 16.5	246 GSA - Light Fleet 17.5	247 GSA - Heavy Fleet 18.5	251 Information 19.5	261 Procurement 20.5	271 Auditor General 21.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	(1,227)	(433)	0	0	76,167	26,617	2,069
131 City Attorney	157,789	(747)	222	0	477,881	9,772	12,839
141 Civil Service Board	15,659	0	0	0	9,724	1,498	617
150 City Manager's Office	51,936	(146)	2,081	0	126,985	79,653	3,536
150.2 Agenda Coordination	757	(628)	0	0	13,581	374	385
160 Finance - Director's Office	223,088	(1,406)	0	0	33,875	24,738	1,818
161 Finance - General	0	0	0	0	198,167	2,247	4,044
162 Finance - Treasury	(746)	(5)	0	0	152,554	21,721	4,140
163 Finance - Financial	0	0	0	0	0	0	392
171-4 Human Resources	120,971	(81)	0	0	251,457	48,994	6,014
231 Management and Budget	35,475	(15)	0	0	100,148	21,954	13,230
241 GSA - Administration	7,911	(69)	102,074	(119,517)	256,236	37,475	1,480
243 GSA - Miami Riverside	(2,731,599)	0	0	0	0	23,593	822
244 GSA - Graphics	0	(1,039,401)	0	0	0	12,358	656
246 GSA - Light Fleet	0	(182)	(11,219,916)	0	0	65,536	4,433
247 GSA - Heavy Fleet	0	0	0	(13,819,189)	0	65,911	4,002
251 Information Technology	176,080	(432)	5,326	0	(16,708,693)	79,065	15,415
261 Procurement	38,569	(91)	139	0	90,276	(3,785,086)	3,255
271 Auditor General	75,958	(5)	0	0	54,995	9,912	(1,778,616)
301-3 Risk Management	42,004	(258)	13	0	113,464	28,901	3,185
431 Equal Opportunity &	14,011	0	0	0	15,401	1,161	628
371 Grants Administration	23,902	(61)	0	0	58,943	10,127	1,988
101 MAYOR	(3)	(637)	2,545	0	73,590	65,549	5,345
111-5 COMMISSIONERS	(2,529)	(341,106)	20,102	0	469,409	236,464	16,490
152 CODE COMPLIANCE	27,116	(1,437)	80,248	0	363,082	27,820	19,134
181-9 FIRE-RESCUE	173,982	(7,357)	193,426	(731)	1,586,396	685,719	408,134
190-1 POLICE	35,836	(6,875)	963,654	(4,667)	6,623,593	462,639	602,787
201-9 PUBLIC WORKS	155,897	(271)	111,558	(1,804,541)	610,266	97,043	101,285
211-3 SOLID WASTE	(7,773)	(219,467)	3,892,584	(489,575)	434,914	97,643	83,045
221 DEPT OF REAL ESTATE	114,892	(772)	3,018	0	218,298	193,490	39,354
242 GSA PROPERTY MNGT	0	(160)	0	0	0	152,870	10,278
245 GSA	0	0	0	0	0	24,382	2,513
281-4 BUILDING	263,528	(2,917)	60,219	0	1,341,796	102,644	61,139



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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 &	50,846	(11,829)	198,874	(17,654)	923,454	590,669	106,040
342 ZONING	72,500	0	0	0	174,982	13,637	9,666
351-5 PLANNING	93,521	(865)	330	0	534,470	26,696	12,135
381 COMMUNICATIONS	36,146	(29)	6,615	0	64,694	29,091	2,711
401 CIP	78,066	(900)	905	0	254,481	24,005	7,294
441 OFFICE OF RESILIENCY	0	(136)	0	0	0	9,675	1,921
450 HUMAN SERVICES	27,946	(611)	22,945	0	322,001	96,320	20,880
910 CD-COMMUNITY &	(599)	(14)	925	0	173,785	43,825	13,331
920 CRA - COMMUNITY	(1)	(1)	1,599	0	132,293	20,928	88,184
930 LIBERTY CITY	(9)	0	0	0	23,907	3,483	1,648
940 VIRGINIA KEY	0	(9)	0	0	53,181	130,605	2,662
950 CIVILIAN	(20)	(58)	8	0	27,784	56,997	0
960 PENSION	(3,088)	0	0	0	0	0	0
970 COMPONENT UNITS	0	0	0	0	48,367	2,322	0
980 ND - NON	7,124	0	0	0	206,636	18,963	77,692
999 OTHER	0	0	0	0	17,460	0	0
Direct Billings	626,084	1,639,411	5,550,506	16,255,874	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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Detail Of Allocated Costs**

Department	301-3 Risk Management	431 Equal Opportunity &	371 Grants	Total Plan Allocated
	22.5	23.5	24.5	
Building Depreciation	0	0	0	0
Equipment Depreciation	0	0	0	0
121 City Clerk	6,914	1,596	0	0
131 City Attorney	34,052	7,847	0	0
141 Civil Service Board	2,881	665	0	0
150 City Manager's Office	9,850	2,261	0	0
150.2 Agenda Coordination	1,729	399	0	0
160 Finance - Director's Office	5,809	1,330	0	0
161 Finance - General	15,557	3,591	0	0
162 Finance - Treasury	16,709	3,857	0	0
163 Finance - Financial	1,152	266	0	0
171-4 Human Resources	24,348	5,586	0	0
231 Management and Budget	11,524	2,660	0	0
241 GSA - Administration	25,613	931	0	0
243 GSA - Miami Riverside	4,033	931	0	0
244 GSA - Graphics	2,881	665	0	0
246 GSA - Light Fleet	23,758	4,788	0	0
247 GSA - Heavy Fleet	18,873	4,256	0	0
251 Information Technology	40,495	9,310	0	0
261 Procurement	10,398	2,394	0	0
271 Auditor General	4,609	1,064	0	0
301-3 Risk Management	(3,962,794)	2,261	0	0
431 Equal Opportunity &	1,773	(662,630)	0	0
371 Grants Administration	5,907	1,349	(2,269,121)	0
101 MAYOR	10,772	2,429	0	263,830
111-5 COMMISSIONERS	48,610	10,660	0	1,319,661
152 CODE COMPLIANCE	46,009	9,715	0	1,423,355
181-9 FIRE-RESCUE	694,322	118,199	143,927	11,442,283
190-1 POLICE	1,685,092	223,712	247,875	25,873,527
201-9 PUBLIC WORKS	104,577	20,375	0	1,603,512
211-3 SOLID WASTE	228,827	29,415	0	6,739,936
221 DEPT OF REAL ESTATE	27,238	6,072	31,984	2,026,737
242 GSA PROPERTY MNGT	22,163	4,992	0	2,301,863
245 GSA	4,725	1,079	0	500,030
281-4 BUILDING	102,607	22,534	0	4,710,822



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Detail Of Allocated Costs**

Department	301-3 Risk Management 431 Equal Opportunity & 22.5	23.5	371 Grants 24.5	Total Plan Allocated
291-8 PARKS &	576,016	124,946	7,996	7,007,376
342 ZONING	18,313	4,183	0	972,091
351-5 PLANNING	26,638	6,072	0	1,582,598
381 COMMUNICATIONS	5,461	1,079	0	253,842
401 CIP	9,729	2,159	23,988	1,015,883
441 OFFICE OF RESILIENCY	2,363	540	7,996	124,065
450 HUMAN SERVICES	41,971	9,175	0	1,125,933
910 CD-COMMUNITY &	21,551	4,723	375,809	2,003,347
920 CRA - COMMUNITY	84	0	0	488,997
930 LIBERTY CITY	0	0	0	44,502
940 VIRGINIA KEY	0	0	0	260,456
950 CIVILIAN	3,572	810	0	156,746
960 PENSION	0	0	0	528
970 COMPONENT UNITS	28	0	0	777,574
980 ND - NON	7,679	1,754	0	432,359
999 OTHER	5,582	0	1,429,546	5,038,437
Direct Billings	0	0	0	24,071,875
Unallocated	0	0	0	0
Total	0	0	0	103,562,165



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	263,830	0	0	263,830	1,481,881	17.8037 %
111-5 COMMISSIONERS	1,319,661	0	0	1,319,661	4,697,807	28.0910 %
152 CODE COMPLIANCE	1,423,355	0	0	1,423,355	5,540,843	25.6884 %
181-9 FIRE-RESCUE	11,442,283	0	0	11,442,283	114,675,026	9.9780 %
190-1 POLICE	25,873,527	0	0	25,873,527	168,813,163	15.3267 %
201-9 PUBLIC WORKS	1,603,512	0	0	1,603,512	9,783,786	16.3895 %
211-3 SOLID WASTE	6,739,936	0	0	6,739,936	14,739,499	45.7270 %
221 DEPT OF REAL	2,026,737	0	0	2,026,737	3,132,134	64.7079 %
242 GSA PROPERTY	2,301,863	0	0	2,301,863	2,854,512	80.6395 %
245 GSA	500,030	0	0	500,030	689,642	72.5057 %
281-4 BUILDING	4,710,822	0	0	4,710,822	13,773,847	34.2012 %
291-8 PARKS &	7,007,376	0	0	7,007,376	26,865,858	26.0828 %
342 ZONING	972,091	0	0	972,091	2,664,396	36.4845 %
351-5 PLANNING	1,582,598	0	0	1,582,598	3,442,386	45.9739 %
381 COMMUNICATIONS	253,842	0	0	253,842	814,704	31.1576 %
401 CIP	1,015,883	0	0	1,015,883	959,410	105.8862 %
441 OFFICE OF	124,065	0	0	124,065	549,081	22.5950 %
450 HUMAN SERVICES	1,125,933	0	0	1,125,933	3,364,673	33.4634 %
910 CD-COMMUNITY &	2,003,347	0	0	2,003,347	3,663,774	54.6799 %
920 CRA - COMMUNITY	488,997	0	0	488,997	2,273,256	21.5109 %
930 LIBERTY CITY	44,502	0	0	44,502	733,234	6.0693 %
940 VIRGINIA KEY	260,456	0	0	260,456	826,346	31.5190 %
950 CIVILIAN	156,746	0	0	156,746	498,186	31.4633 %
980 ND - NON	432,359	0	0	432,359	19,732,837	2.1911 %
Composite Rate	73,673,751	0	0	73,673,751	406,570,281	18.1207 %



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

BUILDING USE CHARGE

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

Miami Riverside Center: Total occupied square footage by department.

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department Building Depreciation**

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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	7.3544	30,781		30,781		30,781
141 Civil Service Board	1,144	0.7306	3,058		3,058		3,058
150 City Manager's Office	3,795	2.4236	10,144		10,144		10,144
150.2 Agenda Coordination	70	0.0447	187		187		187
160 Finance - Director's Office	16,454	10.5079	43,979		43,979		43,979
171-4 Human Resources	8,832	5.6403	23,607		23,607		23,607
231 Management and Budget	2,590	1.6540	6,923		6,923		6,923
241 GSA - Administration	578	0.3691	1,545		1,545		1,545
243 GSA - Miami Riverside Center	4,640	2.9632	12,402		12,402		12,402
251 Information Technology	11,964	7.6405	31,978		31,978		31,978
261 Procurement	2,621	1.6738	7,006		7,006		7,006
271 Auditor General	5,161	3.2959	13,795		13,795		13,795
301-3 Risk Management	2,907	1.8565	7,770		7,770		7,770
431 Equal Opportunity & Diversity	952	0.6080	2,545		2,545		2,545
371 Grants Administration	1,624	1.0371	4,341		4,341		4,341
111-5 COMMISSIONERS	294	0.1878	786		786		786
152 CODE COMPLIANCE	2,618	1.6719	6,998		6,998		6,998
181-9 FIRE-RESCUE	11,837	7.5594	31,639		31,639		31,639
190-1 POLICE	2,800	1.7881	7,484		7,484		7,484
201-9 PUBLIC WORKS	10,596	6.7668	28,322		28,322		28,322
221 DEPT OF REAL ESTATE & ASSET	7,848	5.0119	20,977		20,977		20,977
281-4 BUILDING	18,961	12.1090	50,677		50,677		50,677
291-8 PARKS & RECREATION	3,462	2.2109	9,253		9,253		9,253
342 ZONING	4,964	3.1701	13,268		13,268		13,268
351-5 PLANNING	8,201	5.2373	21,920		21,920		21,920



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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
381 COMMUNICATIONS	2,456	1.5685	6,565		6,565		6,565
401 CIP	5,318	3.3962	14,214		14,214		14,214
450 HUMAN SERVICES	1,900	1.2134	5,078		5,078		5,078
980 ND - NON DEPARTMENTAL	484	0.3091	1,294		1,294		1,294
SubTotal	156,587	100.0000	418,536		418,536		418,536
Total	156,587	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
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
131 City Attorney	30,781	30,781
141 Civil Service Board	3,058	3,058
150 City Manager's Office	10,144	10,144
150.2 Agenda Coordination	187	187
160 Finance - Director's Office	43,979	43,979
171-4 Human Resources	23,607	23,607
231 Management and Budget	6,923	6,923
241 GSA - Administration	1,545	1,545
243 GSA - Miami Riverside	12,402	12,402
251 Information Technology	31,978	31,978
261 Procurement	7,006	7,006
271 Auditor General	13,795	13,795
301-3 Risk Management	7,770	7,770
431 Equal Opportunity &	2,545	2,545
371 Grants Administration	4,341	4,341
111-5 COMMISSIONERS	786	786
152 CODE COMPLIANCE	6,998	6,998
181-9 FIRE-RESCUE	31,639	31,639
190-1 POLICE	7,484	7,484
201-9 PUBLIC WORKS	28,322	28,322
221 DEPT OF REAL ESTATE	20,977	20,977
281-4 BUILDING	50,677	50,677
291-8 PARKS &	9,253	9,253
342 ZONING	13,268	13,268
351-5 PLANNING	21,920	21,920
381 COMMUNICATIONS	6,565	6,565
401 CIP	14,214	14,214
450 HUMAN SERVICES	5,078	5,078
980 ND - NON	1,294	1,294



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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, 2023
EQUIPMENT DEPRECIATION

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

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department Equipment Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,631,452			2,631,452
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>2,631,452</u>	<u>0</u>		<u>2,631,452</u>



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	2,631,452	0	2,631,452
Departmental Totals			
Total Expenditures	2,631,452	0	2,631,452
Deductions			
Total Deductions	0	0	0
Functional Cost	2,631,452	0	2,631,452
Allocation Step 1			
1st Allocation	2,631,452	0	2,631,452
Allocation Step 2			
2nd Allocation	0	0	0
Total For 00020 Equipment Depreciation			
Total Allocated	2,631,452	0	2,631,452



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	802	0.0305	802		802		802
131 City Attorney	5,127	0.1948	5,127		5,127		5,127
150 City Manager's Office	1,510	0.0574	1,510		1,510		1,510
160 Finance - Director's Office	609	0.0231	609		609		609
161 Finance - General Accounting	2,200	0.0836	2,200		2,200		2,200
162 Finance - Treasury Management	1,280	0.0486	1,280		1,280		1,280
171-4 Human Resources	836	0.0318	836		836		836
231 Management and Budget	969	0.0368	969		969		969
241 GSA - Administration	449,190	17.0700	449,190		449,190		449,190
243 GSA - Miami Riverside Center	4,322	0.1642	4,322		4,322		4,322
244 GSA - Graphics	16,351	0.6214	16,351		16,351		16,351
246 GSA - Light Fleet	1,253,648	47.6410	1,253,648		1,253,648		1,253,648
247 GSA - Heavy Fleet	700,137	26.6065	700,137		700,137		700,137
251 Information Technology	185,336	7.0431	185,336		185,336		185,336
261 Procurement	8,601	0.3269	8,601		8,601		8,601
271 Auditor General	534	0.0203	534		534		534
SubTotal	2,631,452	100.0000	2,631,452		2,631,452		2,631,452
Total	2,631,452	100.0000	2,631,452		2,631,452		2,631,452

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department Equipment Depreciation**

Receiving Department	Total Equipment Depreciation	
121 City Clerk	802	802
131 City Attorney	5,127	5,127
150 City Manager's Office	1,510	1,510
160 Finance - Director's Office	609	609
161 Finance - General	2,200	2,200
162 Finance - Treasury	1,280	1,280
171-4 Human Resources	836	836
231 Management and Budget	969	969
241 GSA - Administration	449,190	449,190
243 GSA - Miami Riverside	4,322	4,322
244 GSA - Graphics	16,351	16,351
246 GSA - Light Fleet	1,253,648	1,253,648
247 GSA - Heavy Fleet	700,137	700,137
251 Information Technology	185,336	185,336
261 Procurement	8,601	8,601
271 Auditor General	534	534
Direct Billed	0	0
Total	2,631,452	2,631,452



NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department 121 City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,286,862			2,286,862
Depreciation	0			
Machinery and Equipment	(5,934)			
Total Deductions:	(5,934)			(5,934)
Equipment Depreciation	802		802	
121 City Clerk		335,431	335,431	
131 City Attorney		39,250	39,250	
141 Civil Service Board		1,573	1,573	
150 City Manager's Office		8,889	8,889	
150.2 Agenda Coordination		93,931	93,931	
160 Finance - Director's Office		2,464	2,464	
161 Finance - General Accounting		16,013	16,013	
162 Finance - Treasury Management		13,568	13,568	
163 Finance - Financial System Services		2,761	2,761	
171-4 Human Resources		15,151	15,151	
243 GSA - Miami Riverside Center		(1,227)	(1,227)	
244 GSA - Graphics		(433)	(433)	
251 Information Technology		76,167	76,167	
261 Procurement		26,617	26,617	
271 Auditor General		2,069	2,069	
301-3 Risk Management		6,914	6,914	
431 Equal Opportunity & Diversity		1,596	1,596	
Total Allocated Additions:	802	640,734	641,536	641,536
Total To Be Allocated:	2,281,730	640,734		2,922,464



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 121 City Clerk**

	Total	General & Admin	Records Management	General Government
Wages & Benefits				
Salaries & Wages	1,148,605	413,498	183,777	551,330
Fringe Benefits	98,358	35,409	15,737	47,212
Other Expense & Cost				
Retirement Contribution	429,000	154,440	68,640	205,920
Life and Health Insurance	227,000	81,720	36,320	108,960
Workers' Compensation	26,000	9,360	4,160	12,480
Professional Service	113,697	40,931	18,192	54,574
Travel and Per Diem	12	4	2	6
Postage	8,263	2,975	1,322	3,966
Rentals and Leases	1,565	563	250	752
Repair and Maintenance	90,358	32,529	14,457	43,372
Printing and Graphics	1,138	410	182	546
Advertising and Relations	113,895	41,002	18,223	54,670
Office Supplies & Minor Equipment	20,609	7,419	3,297	9,893
Other Current Charges	105	38	17	50
Publications, Subscriptions, & Membershi	2,323	836	372	1,115
*Depreciation	0	0	0	0
*Machinery and Equipment	5,934	5,934	0	0
Departmental Totals				
Total Expenditures	2,286,862	827,068	364,948	1,094,846
Deductions				
Total Deductions	(5,934)	(5,934)	0	0
Functional Cost				
Functional Cost	2,280,928	821,134	364,948	1,094,846
Allocation Step 1				
Inbound- All Others	802	289	128	385
Reallocate Admin Costs		(821,423)	205,356	616,067
1st Allocation	2,281,730	0	570,432	1,711,298



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 121 City Clerk**

	Total	General & Admin	Records Management	General Government
<hr/>				
Allocation Step 2				
Inbound- All Others	640,734	230,664	102,517	307,553
Reallocate Admin Costs		(230,664)	57,666	172,998
2nd Allocation	640,734	0	160,183	480,551
Total For 00030 121 City Clerk				
Total Allocated	2,922,464	0	730,615	2,191,849



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	24,736	58.8027	335,431		335,431		335,431
131 City Attorney	1,762	4.1887	23,893		23,893	16,286	40,179
251 Information Technology	236	0.5610	3,200		3,200	2,181	5,381
181-9 FIRE-RESCUE	1,538	3.6562	20,856		20,856	14,216	35,072
190-1 POLICE	4,320	10.2696	58,581		58,581	39,930	98,511
201-9 PUBLIC WORKS	3,155	7.5001	42,783		42,783	29,162	71,945
281-4 BUILDING	4,535	10.7807	61,496		61,496	41,918	103,414
401 CIP	1,424	3.3852	19,310		19,310	13,162	32,472
920 CRA - COMMUNITY	360	0.8558	4,882		4,882	3,328	8,210
SubTotal	42,066	100.0000	570,432		570,432	160,183	730,615
Total	42,066	100.0000	570,432		570,432	160,183	730,615

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	1,711,298		1,711,298	480,551	2,191,849
SubTotal	100	100.0000	1,711,298		1,711,298	480,551	2,191,849
Total	100	100.0000	1,711,298		1,711,298	480,551	2,191,849

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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 121 City Clerk**

Receiving Department	Total	Records Management	General Government
121 City Clerk	335,431	335,431	0
131 City Attorney	40,179	40,179	0
251 Information Technology	5,381	5,381	0
181-9 FIRE-RESCUE	35,072	35,072	0
190-1 POLICE	98,511	98,511	0
201-9 PUBLIC WORKS	71,945	71,945	0
281-4 BUILDING	103,414	103,414	0
401 CIP	32,472	32,472	0
920 CRA - COMMUNITY	8,210	8,210	0
999 OTHER	2,191,849	0	2,191,849
Direct Billed	0	0	0
Total	2,922,464	730,615	2,191,849



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

CITY ATTORNEY

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

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

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

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

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department 131 City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,739,770			11,739,770
Major Machinery and Equipment	0			
Depreciation	0			
Capital Outlay	0			
Total Deductions:	0			0
Building Depreciation	30,781		30,781	
Equipment Depreciation	5,127		5,127	
121 City Clerk	23,893	16,286	40,179	
131 City Attorney		2,364,032	2,364,032	
141 Civil Service Board		7,732	7,732	
150 City Manager's Office		43,704	43,704	
150.2 Agenda Coordination		45,087	45,087	
160 Finance - Director's Office		12,113	12,113	
161 Finance - General Accounting		21,447	21,447	
162 Finance - Treasury Management		8,924	8,924	
163 Finance - Financial System Services		4,240	4,240	
171-4 Human Resources		74,494	74,494	
231 Management and Budget		15,613	15,613	
243 GSA - Miami Riverside Center		157,789	157,789	
244 GSA - Graphics		(747)	(747)	
246 GSA - Light Fleet		222	222	
251 Information Technology		477,881	477,881	
261 Procurement		9,772	9,772	
271 Auditor General		12,839	12,839	
301-3 Risk Management		34,052	34,052	
431 Equal Opportunity & Diversity		7,847	7,847	



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department 131 City Attorney**

Total Allocated Additions:	59,801	3,313,327	3,373,128	3,373,128
Total To Be Allocated:	11,799,571	3,313,327		15,112,898



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 131 City Attorney**

	Total	General & Admin	Legal Services
Wages & Benefits			
Salaries & Wages	7,126,055	0	7,126,055
Fringe Benefits	618,704	0	618,704
Other Expense & Cost			
Retirement Contribution	2,370,000	0	2,370,000
Life and Health Insurance	1,092,000	0	1,092,000
Workers' Compensation	105,000	0	105,000
Professional Service	61,877	0	61,877
Travel and Per Diem	11,217	0	11,217
Communications & Relations	0	0	0
Postage	2,021	0	2,021
Rentals and Leases	11,133	0	11,133
Repair and Maintenance	205,000	0	205,000
Advertising and Relations	307	0	307
Office Supplies & Minor Equipment	23,022	0	23,022
*Major Machinery and Equipment	0	0	0
Publications, Subscriptions, & Membershi	113,434	0	113,434
*Depreciation	0	0	0
*Capital Outlay	0	0	0
Departmental Totals			
Total Expenditures	11,739,770	0	11,739,770
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	11,739,770	0	11,739,770
Allocation Step 1			
Inbound- All Others	59,801	59,801	0
Reallocate Admin Costs		(59,801)	59,801
1st Allocation	11,799,571	0	11,799,571



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<hr/>			
Allocation Step 2			
Inbound- All Others	3,313,327	3,313,327	0
Reallocate Admin Costs		(3,313,327)	3,313,327
2nd Allocation	3,313,327	0	3,313,327
Total For 00040 131 City Attorney			
Total Allocated	15,112,898	0	15,112,898



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	204	0.3326	39,250		39,250		39,250
131 City Attorney	12,287	20.0349	2,364,032		2,364,032		2,364,032
141 Civil Service Board	124	0.2022	23,858		23,858	8,413	32,271
150 City Manager's Office	1,863	3.0378	358,443		358,443	126,395	484,838
150.2 Agenda Coordination	1,445	2.3562	278,019		278,019	98,035	376,054
160 Finance - Director's Office	2,874	4.6863	552,961		552,961	194,985	747,946
171-4 Human Resources	777	1.2670	149,496		149,496	52,715	202,211
231 Management and Budget	131	0.2136	25,205		25,205	8,888	34,093
241 GSA - Administration	315	0.5136	60,606		60,606	21,371	81,977
251 Information Technology	74	0.1207	14,238		14,238	5,020	19,258
261 Procurement	767	1.2507	147,572		147,572	52,037	199,609
271 Auditor General	55	0.0897	10,582		10,582	3,731	14,313
301-3 Risk Management	718	1.1708	138,144		138,144	48,712	186,856
431 Equal Opportunity & Diversity	65	0.1060	12,506		12,506	4,410	16,916
371 Grants Administration	142	0.2315	27,321		27,321	9,634	36,955
101 MAYOR	85	0.1386	16,354		16,354	5,767	22,121
111-5 COMMISSIONERS	1,102	1.7969	212,026		212,026	74,765	286,791
152 CODE COMPLIANCE	2,026	3.3035	389,804		389,804	137,453	527,257
181-9 FIRE-RESCUE	1,572	2.5633	302,454		302,454	106,652	409,106
190-1 POLICE	12,494	20.3721	2,403,858		2,403,858	847,652	3,251,510
201-9 PUBLIC WORKS	3,951	6.4424	760,177		760,177	268,054	1,028,231
211-3 SOLID WASTE	2,020	3.2938	388,650		388,650	137,046	525,696
221 DEPT OF REAL ESTATE & ASSET	3,277	5.3434	630,498		630,498	222,327	852,825
281-4 BUILDING	3,588	5.8505	690,335		690,335	243,426	933,761
291-8 PARKS & RECREATION	699	1.1398	134,488		134,488	47,423	181,911



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	1,224	1.9958	235,499		235,499	83,042	318,541
351-5 PLANNING	1,736	2.8307	334,008		334,008	117,778	451,786
381 COMMUNICATIONS	34	0.0554	6,542		6,542	2,307	8,849
401 CIP	971	1.5833	186,821		186,821	65,877	252,698
441 OFFICE OF RESILIENCY AND	64	0.1044	12,314		12,314	4,342	16,656
450 HUMAN SERVICES	192	0.3131	36,941		36,941	13,026	49,967
910 CD-COMMUNITY & ECONOMIC	893	1.4561	171,814		171,814	60,585	232,399
920 CRA - COMMUNITY	561	0.9148	107,937		107,937	38,061	145,998
930 LIBERTY CITY	25	0.0408	4,810		4,810	1,696	6,506
940 VIRGINIA KEY	156	0.2544	30,015		30,015	10,584	40,599
950 CIVILIAN INVESTIGATIVE PANEL	78	0.1272	15,007		15,007	5,292	20,299
970 COMPONENT UNITS	2,739	4.4661	526,986		526,986	185,826	712,812
SubTotal	61,328	100.0000	11,799,571		11,799,571	3,313,327	15,112,898
Total	61,328	100.0000	11,799,571		11,799,571	3,313,327	15,112,898

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
121 City Clerk	39,250	39,250
131 City Attorney	2,364,032	2,364,032
141 Civil Service Board	32,271	32,271
150 City Manager's Office	484,838	484,838
150.2 Agenda Coordination	376,054	376,054
160 Finance - Director's Office	747,946	747,946
171-4 Human Resources	202,211	202,211
231 Management and Budget	34,093	34,093
241 GSA - Administration	81,977	81,977
251 Information Technology	19,258	19,258
261 Procurement	199,609	199,609
271 Auditor General	14,313	14,313
301-3 Risk Management	186,856	186,856
431 Equal Opportunity &	16,916	16,916
371 Grants Administration	36,955	36,955
101 MAYOR	22,121	22,121
111-5 COMMISSIONERS	286,791	286,791
152 CODE COMPLIANCE	527,257	527,257
181-9 FIRE-RESCUE	409,106	409,106
190-1 POLICE	3,251,510	3,251,510
201-9 PUBLIC WORKS	1,028,231	1,028,231
211-3 SOLID WASTE	525,696	525,696
221 DEPT OF REAL ESTATE	852,825	852,825
281-4 BUILDING	933,761	933,761
291-8 PARKS &	181,911	181,911
342 ZONING	318,541	318,541
351-5 PLANNING	451,786	451,786
381 COMMUNICATIONS	8,849	8,849
401 CIP	252,698	252,698
441 OFFICE OF RESILIENCY	16,656	16,656
450 HUMAN SERVICES	49,967	49,967
910 CD-COMMUNITY &	232,399	232,399
920 CRA - COMMUNITY	145,998	145,998



All Monetary Values Are \$ Dollars
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 Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
930 LIBERTY CITY	6,506	6,506
940 VIRGINIA KEY	40,599	40,599
950 CIVILIAN	20,299	20,299
970 COMPONENT UNITS	712,812	712,812
Direct Billed	0	0
Total	15,112,898	15,112,898



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

CIVIL SERVICE BOARD

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

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

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

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department 141 Civil Service Board**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	617,871			617,871
Building Depreciation	3,058		3,058	
131 City Attorney	23,858	8,413	32,271	
141 Civil Service Board		655	655	
150 City Manager's Office		3,704	3,704	
160 Finance - Director's Office		1,026	1,026	
161 Finance - General Accounting		3,856	3,856	
162 Finance - Treasury Management		3,876	3,876	
163 Finance - Financial System Services		922	922	
171-4 Human Resources		6,313	6,313	
243 GSA - Miami Riverside Center		15,659	15,659	
251 Information Technology		9,724	9,724	
261 Procurement		1,498	1,498	
271 Auditor General		617	617	
301-3 Risk Management		2,881	2,881	
431 Equal Opportunity & Diversity		665	665	
Total Allocated Additions:	26,916	59,809	86,725	86,725
Total To Be Allocated:	644,787	59,809		704,596



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
Wages & Benefits			
Salaries	342,620	0	342,620
Fringe Benefits	32,310	0	32,310
Other Expense & Cost			
Retirement Contribution	132,000	0	132,000
Life and Health Insurance	62,000	0	62,000
Workers' Compensation	6,000	0	6,000
Professional Service	32,000	0	32,000
Communications and Related Services	0	0	0
Travel and Per Diem	0	0	0
Postage	90	0	90
Rentals and Leases	646	0	646
Repair and Maintenance	9,000	0	9,000
Printing and Graphics	192	0	192
Other Current Charge	53	0	53
Office Supplies & Minor Equipment	182	0	182
Publications, Subscriptions, & Membershi	778	0	778
Departmental Totals			
Total Expenditures	617,871	0	617,871
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	617,871	0	617,871
Allocation Step 1			
Inbound- All Others	26,916	26,916	0
Reallocate Admin Costs		(26,916)	26,916
1st Allocation	644,787	0	644,787



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<hr/>			
Allocation Step 2			
Inbound- All Others	59,809	59,809	0
Reallocate Admin Costs		(59,809)	59,809
2nd Allocation	59,809	0	59,809
Total For 00050 141 Civil Service Board			
Total Allocated	704,596	0	704,596



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .4 - Detail Activity Allocations
 For Department 141 Civil Service Board**

Activity - Civil Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2439	1,573		1,573		1,573
131 City Attorney	59	1.1992	7,732		7,732		7,732
141 Civil Service Board	5	0.1016	655		655		655
150 City Manager's Office	17	0.3455	2,228		2,228	210	2,438
150.2 Agenda Coordination	3	0.0610	393		393	37	430
160 Finance - Director's Office	10	0.2033	1,311		1,311	123	1,434
161 Finance - General Accounting	27	0.5488	3,538		3,538	333	3,871
162 Finance - Treasury Management	29	0.5894	3,801		3,801	358	4,159
163 Finance - Financial System Services	2	0.0407	262		262	25	287
171-4 Human Resources	42	0.8537	5,504		5,504	519	6,023
231 Management and Budget	20	0.4065	2,621		2,621	247	2,868
241 GSA - Administration	7	0.1423	917		917	86	1,003
243 GSA - Miami Riverside Center	7	0.1423	917		917	86	1,003
244 GSA - Graphics	5	0.1016	655		655	62	717
246 GSA - Light Fleet	36	0.7317	4,718		4,718	444	5,162
247 GSA - Heavy Fleet	32	0.6504	4,194		4,194	395	4,589
251 Information Technology	70	1.4228	9,174		9,174	864	10,038
261 Procurement	18	0.3659	2,359		2,359	222	2,581
271 Auditor General	8	0.1626	1,048		1,048	99	1,147
301-3 Risk Management	17	0.3455	2,228		2,228	210	2,438
431 Equal Opportunity & Diversity	3	0.0610	393		393	37	430
371 Grants Administration	10	0.2033	1,311		1,311	123	1,434
101 MAYOR	18	0.3659	2,359		2,359	222	2,581
111-5 COMMISSIONERS	79	1.6057	10,353		10,353	975	11,328
152 CODE COMPLIANCE	72	1.4634	9,436		9,436	889	10,325



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 141 Civil Service Board**

Activity - Civil Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	876	17.8049	114,804		114,804	10,816	125,620
190-1 POLICE	1,658	33.6990	217,290		217,290	20,472	237,762
201-9 PUBLIC WORKS	151	3.0691	19,789		19,789	1,864	21,653
211-3 SOLID WASTE	218	4.4309	28,570		28,570	2,692	31,262
221 DEPT OF REAL ESTATE & ASSET	45	0.9146	5,897		5,897	556	6,453
242 GSA PROPERTY MNGT	37	0.7520	4,849		4,849	457	5,306
245 GSA COMMUNICATIONS SERVICES	8	0.1626	1,048		1,048	99	1,147
281-4 BUILDING	167	3.3943	21,886		21,886	2,062	23,948
291-8 PARKS & RECREATION	926	18.8211	121,356		121,356	11,433	132,789
342 ZONING	31	0.6301	4,063		4,063	383	4,446
351-5 PLANNING	45	0.9146	5,897		5,897	556	6,453
381 COMMUNICATIONS	8	0.1626	1,048		1,048	99	1,147
401 CIP	16	0.3252	2,097		2,097	198	2,295
441 OFFICE OF RESILIENCY AND	4	0.0813	524		524	49	573
450 HUMAN SERVICES	68	1.3821	8,912		8,912	840	9,752
910 CD-COMMUNITY & ECONOMIC	35	0.7114	4,587		4,587	432	5,019
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1220	786		786	74	860
980 ND - NON DEPARTMENTAL	13	0.2642	1,704		1,704	161	1,865
SubTotal	4,920	100.0000	644,787		644,787	59,809	704,596
Total	4,920	100.0000	644,787		644,787	59,809	704,596

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
121 City Clerk	1,573	1,573
131 City Attorney	7,732	7,732
141 Civil Service Board	655	655
150 City Manager's Office	2,438	2,438
150.2 Agenda Coordination	430	430
160 Finance - Director's Office	1,434	1,434
161 Finance - General	3,871	3,871
162 Finance - Treasury	4,159	4,159
163 Finance - Financial	287	287
171-4 Human Resources	6,023	6,023
231 Management and Budget	2,868	2,868
241 GSA - Administration	1,003	1,003
243 GSA - Miami Riverside	1,003	1,003
244 GSA - Graphics	717	717
246 GSA - Light Fleet	5,162	5,162
247 GSA - Heavy Fleet	4,589	4,589
251 Information Technology	10,038	10,038
261 Procurement	2,581	2,581
271 Auditor General	1,147	1,147
301-3 Risk Management	2,438	2,438
431 Equal Opportunity &	430	430
371 Grants Administration	1,434	1,434
101 MAYOR	2,581	2,581
111-5 COMMISSIONERS	11,328	11,328
152 CODE COMPLIANCE	10,325	10,325
181-9 FIRE-RESCUE	125,620	125,620
190-1 POLICE	237,762	237,762
201-9 PUBLIC WORKS	21,653	21,653
211-3 SOLID WASTE	31,262	31,262
221 DEPT OF REAL ESTATE	6,453	6,453
242 GSA PROPERTY MNGT	5,306	5,306
245 GSA	1,147	1,147
281-4 BUILDING	23,948	23,948



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
291-8 PARKS &	132,789	132,789
342 ZONING	4,446	4,446
351-5 PLANNING	6,453	6,453
381 COMMUNICATIONS	1,147	1,147
401 CIP	2,295	2,295
441 OFFICE OF RESILIENCY	573	573
450 HUMAN SERVICES	9,752	9,752
910 CD-COMMUNITY &	5,019	5,019
950 CIVILIAN	860	860
980 ND - NON	1,865	1,865
Direct Billed	0	0
Total	704,596	704,596



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 150 City Manager's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,498,030			4,498,030
Major Machinery and Equipment	0			
Transfers and Others	(1,225,883)			
Depreciation	0			
Total Deductions:	(1,225,883)			(1,225,883)
Building Depreciation	10,144		10,144	
Equipment Depreciation	1,510		1,510	
131 City Attorney	358,443	126,395	484,838	
141 Civil Service Board	2,228	210	2,438	
150 City Manager's Office		12,593	12,593	
150.2 Agenda Coordination		10,332	10,332	
160 Finance - Director's Office		3,490	3,490	
161 Finance - General Accounting		23,048	23,048	
162 Finance - Treasury Management		17,226	17,226	
163 Finance - Financial System Services		3,695	3,695	
171-4 Human Resources		21,464	21,464	
243 GSA - Miami Riverside Center		51,936	51,936	
244 GSA - Graphics		(146)	(146)	
246 GSA - Light Fleet		2,081	2,081	
251 Information Technology		126,985	126,985	
261 Procurement		79,653	79,653	
271 Auditor General		3,536	3,536	
301-3 Risk Management		9,850	9,850	
431 Equal Opportunity & Diversity		2,261	2,261	
Total Allocated Additions:	372,325	494,609	866,934	866,934
Total To Be Allocated:	3,644,472	494,609		4,139,081



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
Wages & Benefits			
Salaries	1,962,403	0	1,962,403
Fringe Benefits	175,205	0	175,205
Other Expense & Cost			
Retirement Contribution	369,000	0	369,000
Life and Health Insurance	206,000	0	206,000
Workers' Compensation	31,000	0	31,000
Professional Service	58,051	0	58,051
Communications and Related Services	0	0	0
Travel and Per Diem	36,369	0	36,369
Postage	340	0	340
Rentals and Leases	2,872	0	2,872
Insurance	9,000	0	9,000
Repair and Maintenance	72,185	0	72,185
Other Current Charge	136,999	0	136,999
Office Supplies & Minor Equipment	188,385	0	188,385
Other Materials & Supplies	6,274	0	6,274
Publications, Subscriptions, & Membershi	18,064	0	18,064
*Major Machinery and Equipment	0	0	0
*Transfers and Others	1,225,883	1,225,883	0
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	4,498,030	1,225,883	3,272,147
Deductions			
Total Deductions	(1,225,883)	(1,225,883)	0
Functional Cost			
Functional Cost	3,272,147	0	3,272,147
Allocation Step 1			
Inbound- All Others	372,325	372,325	0
Reallocate Admin Costs	(372,325)	(372,325)	372,325
1st Allocation	3,644,472	0	3,644,472



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
<hr/>			
Allocation Step 2			
Inbound- All Others	494,609	494,609	0
Reallocate Admin Costs		(494,609)	494,609
2nd Allocation	494,609	0	494,609
Total For 00060 150 City Manager's Office			
Total Allocated	4,139,081	0	4,139,081



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .4 - Detail Activity Allocations
 For Department 150 City Manager's Office**

Activity - Management & Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2439	8,889		8,889		8,889
131 City Attorney	59	1.1992	43,704		43,704		43,704
141 Civil Service Board	5	0.1016	3,704		3,704		3,704
150 City Manager's Office	17	0.3455	12,593		12,593		12,593
150.2 Agenda Coordination	3	0.0610	2,222		2,222	307	2,529
160 Finance - Director's Office	10	0.2033	7,407		7,407	1,025	8,432
161 Finance - General Accounting	27	0.5488	20,000		20,000	2,767	22,767
162 Finance - Treasury Management	29	0.5894	21,482		21,482	2,972	24,454
163 Finance - Financial System Services	2	0.0407	1,481		1,481	205	1,686
171-4 Human Resources	42	0.8537	31,111		31,111	4,304	35,415
231 Management and Budget	20	0.4065	14,815		14,815	2,049	16,864
241 GSA - Administration	7	0.1423	5,185		5,185	717	5,902
243 GSA - Miami Riverside Center	7	0.1423	5,185		5,185	717	5,902
244 GSA - Graphics	5	0.1016	3,704		3,704	512	4,216
246 GSA - Light Fleet	36	0.7317	26,667		26,667	3,689	30,356
247 GSA - Heavy Fleet	32	0.6504	23,704		23,704	3,279	26,983
251 Information Technology	70	1.4228	51,852		51,852	7,173	59,025
261 Procurement	18	0.3659	13,333		13,333	1,844	15,177
271 Auditor General	8	0.1626	5,926		5,926	820	6,746
301-3 Risk Management	17	0.3455	12,593		12,593	1,742	14,335
431 Equal Opportunity & Diversity	3	0.0610	2,222		2,222	307	2,529
371 Grants Administration	10	0.2033	7,407		7,407	1,025	8,432
101 MAYOR	18	0.3659	13,333		13,333	1,844	15,177
111-5 COMMISSIONERS	79	1.6057	58,519		58,519	8,095	66,614
152 CODE COMPLIANCE	72	1.4634	53,334		53,334	7,378	60,712



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 150 City Manager's Office

Activity - Management & Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	876	17.8049	648,894		648,894	89,761	738,655
190-1 POLICE	1,658	33.6990	1,228,157		1,228,157	169,890	1,398,047
201-9 PUBLIC WORKS	151	3.0691	111,853		111,853	15,473	127,326
211-3 SOLID WASTE	218	4.4309	161,483		161,483	22,338	183,821
221 DEPT OF REAL ESTATE & ASSET	45	0.9146	33,334		33,334	4,611	37,945
242 GSA PROPERTY MNGT	37	0.7520	27,408		27,408	3,791	31,199
245 GSA COMMUNICATIONS SERVICES	8	0.1626	5,926		5,926	820	6,746
281-4 BUILDING	167	3.3943	123,705		123,705	17,112	140,817
291-8 PARKS & RECREATION	926	18.8211	685,931		685,931	94,885	780,816
342 ZONING	31	0.6301	22,963		22,963	3,176	26,139
351-5 PLANNING	45	0.9146	33,334		33,334	4,611	37,945
381 COMMUNICATIONS	8	0.1626	5,926		5,926	820	6,746
401 CIP	16	0.3252	11,852		11,852	1,639	13,491
441 OFFICE OF RESILIENCY AND	4	0.0813	2,963		2,963	410	3,373
450 HUMAN SERVICES	68	1.3821	50,371		50,371	6,968	57,339
910 CD-COMMUNITY & ECONOMIC	35	0.7114	25,926		25,926	3,586	29,512
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1220	4,444		4,444	615	5,059
980 ND - NON DEPARTMENTAL	13	0.2642	9,630		9,630	1,332	10,962
SubTotal	4,920	100.0000	3,644,472		3,644,472	494,609	4,139,081
Total	4,920	100.0000	3,644,472		3,644,472	494,609	4,139,081

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
121 City Clerk	8,889	8,889
131 City Attorney	43,704	43,704
141 Civil Service Board	3,704	3,704
150 City Manager's Office	12,593	12,593
150.2 Agenda Coordination	2,529	2,529
160 Finance - Director's Office	8,432	8,432
161 Finance - General	22,767	22,767
162 Finance - Treasury	24,454	24,454
163 Finance - Financial	1,686	1,686
171-4 Human Resources	35,415	35,415
231 Management and Budget	16,864	16,864
241 GSA - Administration	5,902	5,902
243 GSA - Miami Riverside	5,902	5,902
244 GSA - Graphics	4,216	4,216
246 GSA - Light Fleet	30,356	30,356
247 GSA - Heavy Fleet	26,983	26,983
251 Information Technology	59,025	59,025
261 Procurement	15,177	15,177
271 Auditor General	6,746	6,746
301-3 Risk Management	14,335	14,335
431 Equal Opportunity &	2,529	2,529
371 Grants Administration	8,432	8,432
101 MAYOR	15,177	15,177
111-5 COMMISSIONERS	66,614	66,614
152 CODE COMPLIANCE	60,712	60,712
181-9 FIRE-RESCUE	738,655	738,655
190-1 POLICE	1,398,047	1,398,047
201-9 PUBLIC WORKS	127,326	127,326
211-3 SOLID WASTE	183,821	183,821
221 DEPT OF REAL ESTATE	37,945	37,945
242 GSA PROPERTY MNGT	31,199	31,199
245 GSA	6,746	6,746
281-4 BUILDING	140,817	140,817



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
291-8 PARKS &	780,816	780,816
342 ZONING	26,139	26,139
351-5 PLANNING	37,945	37,945
381 COMMUNICATIONS	6,746	6,746
401 CIP	13,491	13,491
441 OFFICE OF RESILIENCY	3,373	3,373
450 HUMAN SERVICES	57,339	57,339
910 CD-COMMUNITY &	29,512	29,512
950 CIVILIAN	5,059	5,059
980 ND - NON	10,962	10,962
Direct Billed	0	0
Total	4,139,081	4,139,081



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
OFFICE OF AGENDA COORDINATION

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

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

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

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 150.2 Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	364,488			364,488
Depreciation	0			
Total Deductions:	<u>0</u>			0
Building Depreciation	187		187	
131 City Attorney	278,019	98,035	376,054	
141 Civil Service Board	393	37	430	
150 City Manager's Office	2,222	307	2,529	
160 Finance - Director's Office		616	616	
161 Finance - General Accounting		2,252	2,252	
162 Finance - Treasury Management		2,595	2,595	
163 Finance - Financial System Services		605	605	
171-4 Human Resources		3,788	3,788	
231 Management and Budget		15,613	15,613	
243 GSA - Miami Riverside Center		757	757	
244 GSA - Graphics		(628)	(628)	
251 Information Technology		13,581	13,581	
261 Procurement		374	374	
271 Auditor General		385	385	
301-3 Risk Management		1,729	1,729	
431 Equal Opportunity & Diversity		399	399	
Total Allocated Additions:	<u>280,821</u>	<u>140,445</u>	<u>421,266</u>	<u>421,266</u>
Total To Be Allocated:	<u><u>645,309</u></u>	<u><u>140,445</u></u>		<u><u>785,754</u></u>



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 150.2 Agenda Coordination**

	Total	General & Admin	Agenda Operations
Wages & Benefits			
Salaries & Wages	213,592	0	213,592
Fringe Benefits	21,887	0	21,887
Other Expense & Cost			
Retirement Contribution	72,000	0	72,000
Life and Health Insurance	41,000	0	41,000
Workers' Compensation	5,000	0	5,000
Postage	1,137	0	1,137
Rentals and Leases	832	0	832
Repair and Maintenance	9,000	0	9,000
Office Supplies & Minor Equipment	40	0	40
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	364,488	0	364,488
Deductions			
Total Deductions	0	0	0
Functional Cost	364,488	0	364,488
Allocation Step 1			
Inbound- All Others	280,821	280,821	0
Reallocate Admin Costs		(280,821)	280,821
1st Allocation	645,309	0	645,309
Allocation Step 2			
Inbound- All Others	140,445	140,445	0
Reallocate Admin Costs		(140,445)	140,445
2nd Allocation	140,445	0	140,445



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	785,754	0	785,754



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	100	14.5560	93,931		93,931		93,931
131 City Attorney	48	6.9869	45,087		45,087		45,087
150 City Manager's Office	11	1.6012	10,332		10,332		10,332
160 Finance - Director's Office	6	0.8734	5,636		5,636	1,596	7,232
171-4 Human Resources	11	1.6012	10,332		10,332	2,926	13,258
231 Management and Budget	17	2.4745	15,968		15,968	4,522	20,490
241 GSA - Administration	1	0.1456	939		939	266	1,205
251 Information Technology	1	0.1456	939		939	266	1,205
261 Procurement	5	0.7278	4,697		4,697	1,330	6,027
301-3 Risk Management	9	1.3100	8,454		8,454	2,394	10,848
371 Grants Administration	8	1.1645	7,515		7,515	2,128	9,643
111-5 COMMISSIONERS	165	24.0174	154,988		154,988	43,887	198,875
181-9 FIRE-RESCUE	20	2.9112	18,786		18,786	5,320	24,106
190-1 POLICE	25	3.6390	23,483		23,483	6,650	30,133
211-3 SOLID WASTE	1	0.1456	939		939	266	1,205
221 DEPT OF REAL ESTATE & ASSET	47	6.8413	44,148		44,148	12,502	56,650
281-4 BUILDING	5	0.7278	4,697		4,697	1,330	6,027
291-8 PARKS & RECREATION	9	1.3100	8,454		8,454	2,394	10,848
342 ZONING	5	0.7278	4,697		4,697	1,330	6,027
351-5 PLANNING	57	8.2969	53,541		53,541	15,162	68,703
401 CIP	19	2.7656	17,847		17,847	5,054	22,901
441 OFFICE OF RESILIENCY AND	46	6.6958	43,208		43,208	12,236	55,444
910 CD-COMMUNITY & ECONOMIC	51	7.4236	47,905		47,905	13,566	61,471
920 CRA - COMMUNITY	3	0.4367	2,818		2,818	798	3,616
930 LIBERTY CITY	2	0.2911	1,879		1,879	532	2,411



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .4 - Detail Activity Allocations
 For Department 150.2 Agenda Coordination**

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
940 VIRGINIA KEY	1	0.1456	939		939	266	1,205
950 CIVILIAN INVESTIGATIVE PANEL	1	0.1456	939		939	266	1,205
960 PENSION	3	0.4367	2,818		2,818	798	3,616
970 COMPONENT UNITS	10	1.4556	9,393		9,393	2,660	12,053
SubTotal	687	100.0000	645,309		645,309	140,445	785,754
Total	687	100.0000	645,309		645,309	140,445	785,754

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
121 City Clerk	93,931	93,931
131 City Attorney	45,087	45,087
150 City Manager's Office	10,332	10,332
160 Finance - Director's Office	7,232	7,232
171-4 Human Resources	13,258	13,258
231 Management and Budget	20,490	20,490
241 GSA - Administration	1,205	1,205
251 Information Technology	1,205	1,205
261 Procurement	6,027	6,027
301-3 Risk Management	10,848	10,848
371 Grants Administration	9,643	9,643
111-5 COMMISSIONERS	198,875	198,875
181-9 FIRE-RESCUE	24,106	24,106
190-1 POLICE	30,133	30,133
211-3 SOLID WASTE	1,205	1,205
221 DEPT OF REAL ESTATE	56,650	56,650
281-4 BUILDING	6,027	6,027
291-8 PARKS &	10,848	10,848
342 ZONING	6,027	6,027
351-5 PLANNING	68,703	68,703
401 CIP	22,901	22,901
441 OFFICE OF RESILIENCY	55,444	55,444
910 CD-COMMUNITY &	61,471	61,471
920 CRA - COMMUNITY	3,616	3,616
930 LIBERTY CITY	2,411	2,411
940 VIRGINIA KEY	1,205	1,205
950 CIVILIAN	1,205	1,205
960 PENSION	3,616	3,616
970 COMPONENT UNITS	12,053	12,053



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 150.2 Agenda Coordination

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
Total	<u>785,754</u>	<u>785,754</u>



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 160 Finance - Director's Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,448,895			2,448,895
Major Machinery and Equipment	0			
Depreciation	0			
Transfers and Others	0			
Total Deductions:	0			0
Building Depreciation	43,979		43,979	
Equipment Depreciation	609		609	
131 City Attorney	552,961	194,985	747,946	
141 Civil Service Board	1,311	123	1,434	
150 City Manager's Office	7,407	1,025	8,432	
150.2 Agenda Coordination	5,636	1,596	7,232	
160 Finance - Director's Office		2,053	2,053	
161 Finance - General Accounting		14,438	14,438	
162 Finance - Treasury Management		6,167	6,167	
163 Finance - Financial System Services		2,457	2,457	
171-4 Human Resources		12,627	12,627	
231 Management and Budget		15,613	15,613	
243 GSA - Miami Riverside Center		223,088	223,088	
244 GSA - Graphics		(1,406)	(1,406)	
251 Information Technology		33,875	33,875	
261 Procurement		24,738	24,738	
271 Auditor General		1,818	1,818	
301-3 Risk Management		5,809	5,809	
431 Equal Opportunity & Diversity		1,330	1,330	
Total Allocated Additions:	611,903	540,336	1,152,239	1,152,239
Total To Be Allocated:	3,060,798	540,336		3,601,134



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
Wages & Benefits				
Salaries	1,009,273	0	676,213	333,060
Fringe Benefits	96,092	0	64,382	31,710
Other Expense & Cost				
Retirement Contribution	382,000	0	255,940	126,060
Life and Health Insurance	185,000	0	123,950	61,050
Workers' Compensation	27,000	0	18,090	8,910
Professional Service	471,576	0	315,956	155,620
Travel and Per Diem	13,654	0	9,148	4,506
Communications and Related Services	392	0	263	129
Postage	5,577	0	3,737	1,840
Rentals and Leases	646	0	433	213
Insurance	22,000	0	14,740	7,260
Repair and Maintenance	201,000	0	134,670	66,330
Office Supplies & Minor Equipment	25,425	0	17,035	8,390
Other Current Charges	4,511	0	3,022	1,489
Publications, Subscriptions, & Membershi	4,749	0	3,182	1,567
*Major Machinery and Equipment	0	0	0	0
*Depreciation	0	0	0	0
*Transfers and Others	0	0	0	0
Departmental Totals				
Total Expenditures	2,448,895	0	1,640,761	808,134
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	2,448,895	0	1,640,761	808,134
Allocation Step 1				
Inbound- All Others	611,903	611,903	0	0
Reallocate Admin Costs		(611,903)	409,975	201,928
1st Allocation	3,060,798	0	2,050,736	1,010,062



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
<hr/>				
Allocation Step 2				
Inbound- All Others	540,336	540,336	0	0
Reallocate Admin Costs		(540,336)	362,025	178,311
2nd Allocation	540,336	0	362,025	178,311
Total For 00070 160 Finance - Director's Office				
Total Allocated	3,601,134	0	2,412,761	1,188,373



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	2,244,379	47.1056	966,012		966,012	170,534	1,136,546
162 Finance - Treasury Management	2,302,763	48.3311	991,142		991,142	174,971	1,166,113
163 Finance - Financial System Services	217,423	4.5633	93,582		93,582	16,520	110,102
SubTotal	4,764,565	100.0000	2,050,736		2,050,736	362,025	2,412,761
Total	4,764,565	100.0000	2,050,736		2,050,736	362,025	2,412,761

Allocation Basis: Salaries of Units Supported

Allocation Source: Finance Department - Salary



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 160 Finance - Director's Office**

Activity - Payroll Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2439	2,464		2,464		2,464
131 City Attorney	59	1.1992	12,113		12,113		12,113
141 Civil Service Board	5	0.1016	1,026		1,026		1,026
150 City Manager's Office	17	0.3455	3,490		3,490		3,490
150.2 Agenda Coordination	3	0.0610	616		616		616
160 Finance - Director's Office	10	0.2033	2,053		2,053		2,053
161 Finance - General Accounting	27	0.5488	5,543		5,543	1,000	6,543
162 Finance - Treasury Management	29	0.5894	5,954		5,954	1,074	7,028
163 Finance - Financial System Services	2	0.0407	411		411	74	485
171-4 Human Resources	42	0.8537	8,622		8,622	1,556	10,178
231 Management and Budget	20	0.4065	4,106		4,106	741	4,847
241 GSA - Administration	7	0.1423	1,437		1,437	259	1,696
243 GSA - Miami Riverside Center	7	0.1423	1,437		1,437	259	1,696
244 GSA - Graphics	5	0.1016	1,026		1,026	185	1,211
246 GSA - Light Fleet	36	0.7317	7,391		7,391	1,333	8,724
247 GSA - Heavy Fleet	32	0.6504	6,570		6,570	1,185	7,755
251 Information Technology	70	1.4228	14,371		14,371	2,593	16,964
261 Procurement	18	0.3659	3,695		3,695	667	4,362
271 Auditor General	8	0.1626	1,642		1,642	296	1,938
301-3 Risk Management	17	0.3455	3,490		3,490	630	4,120
431 Equal Opportunity & Diversity	3	0.0610	616		616	111	727
371 Grants Administration	10	0.2033	2,053		2,053	370	2,423
101 MAYOR	18	0.3659	3,695		3,695	667	4,362
111-5 COMMISSIONERS	79	1.6057	16,218		16,218	2,926	19,144
152 CODE COMPLIANCE	72	1.4634	14,781		14,781	2,667	17,448



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 160 Finance - Director's Office

Activity - Payroll Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	876	17.8049	179,840		179,840	32,447	212,287
190-1 POLICE	1,658	33.6990	340,385		340,385	61,414	401,799
201-9 PUBLIC WORKS	151	3.0691	31,000		31,000	5,593	36,593
211-3 SOLID WASTE	218	4.4309	44,755		44,755	8,075	52,830
221 DEPT OF REAL ESTATE & ASSET	45	0.9146	9,238		9,238	1,667	10,905
242 GSA PROPERTY MNGT	37	0.7520	7,596		7,596	1,370	8,966
245 GSA COMMUNICATIONS SERVICES	8	0.1626	1,642		1,642	296	1,938
281-4 BUILDING	167	3.3943	34,285		34,285	6,186	40,471
291-8 PARKS & RECREATION	926	18.8211	190,105		190,105	34,299	224,404
342 ZONING	31	0.6301	6,364		6,364	1,148	7,512
351-5 PLANNING	45	0.9146	9,238		9,238	1,667	10,905
381 COMMUNICATIONS	8	0.1626	1,642		1,642	296	1,938
401 CIP	16	0.3252	3,285		3,285	593	3,878
441 OFFICE OF RESILIENCY AND	4	0.0813	821		821	148	969
450 HUMAN SERVICES	68	1.3821	13,960		13,960	2,519	16,479
910 CD-COMMUNITY & ECONOMIC	35	0.7114	7,185		7,185	1,296	8,481
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1220	1,232		1,232	222	1,454
980 ND - NON DEPARTMENTAL	13	0.2642	2,669		2,669	482	3,151
SubTotal	4,920	100.0000	1,010,062		1,010,062	178,311	1,188,373
Total	4,920	100.0000	1,010,062		1,010,062	178,311	1,188,373

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	2,464	0	2,464
131 City Attorney	12,113	0	12,113
141 Civil Service Board	1,026	0	1,026
150 City Manager's Office	3,490	0	3,490
150.2 Agenda Coordination	616	0	616
160 Finance - Director's Office	2,053	0	2,053
161 Finance - General	1,143,089	1,136,546	6,543
162 Finance - Treasury	1,173,141	1,166,113	7,028
163 Finance - Financial	110,587	110,102	485
171-4 Human Resources	10,178	0	10,178
231 Management and Budget	4,847	0	4,847
241 GSA - Administration	1,696	0	1,696
243 GSA - Miami Riverside	1,696	0	1,696
244 GSA - Graphics	1,211	0	1,211
246 GSA - Light Fleet	8,724	0	8,724
247 GSA - Heavy Fleet	7,755	0	7,755
251 Information Technology	16,964	0	16,964
261 Procurement	4,362	0	4,362
271 Auditor General	1,938	0	1,938
301-3 Risk Management	4,120	0	4,120
431 Equal Opportunity &	727	0	727
371 Grants Administration	2,423	0	2,423
101 MAYOR	4,362	0	4,362
111-5 COMMISSIONERS	19,144	0	19,144
152 CODE COMPLIANCE	17,448	0	17,448
181-9 FIRE-RESCUE	212,287	0	212,287
190-1 POLICE	401,799	0	401,799
201-9 PUBLIC WORKS	36,593	0	36,593
211-3 SOLID WASTE	52,830	0	52,830
221 DEPT OF REAL ESTATE	10,905	0	10,905
242 GSA PROPERTY MNGT	8,966	0	8,966
245 GSA	1,938	0	1,938
281-4 BUILDING	40,471	0	40,471



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
291-8 PARKS &	224,404	0	224,404
342 ZONING	7,512	0	7,512
351-5 PLANNING	10,905	0	10,905
381 COMMUNICATIONS	1,938	0	1,938
401 CIP	3,878	0	3,878
441 OFFICE OF RESILIENCY	969	0	969
450 HUMAN SERVICES	16,479	0	16,479
910 CD-COMMUNITY &	8,481	0	8,481
950 CIVILIAN	1,454	0	1,454
980 ND - NON	3,151	0	3,151
Direct Billed	0	0	0
Total	3,601,134	2,412,761	1,188,373



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FINANCE – GENERAL ACCOUNTING

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

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

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

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

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

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

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

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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department 161 Finance - General Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,078,260			4,078,260
Equipment Depreciation	2,200		2,200	
141 Civil Service Board	3,538	333	3,871	
150 City Manager's Office	20,000	2,767	22,767	
160 Finance - Director's Office	971,555	171,534	1,143,089	
161 Finance - General Accounting		244,170	244,170	
162 Finance - Treasury Management		3,235	3,235	
163 Finance - Financial System Services		5,816	5,816	
171-4 Human Resources		34,090	34,090	
251 Information Technology		198,167	198,167	
261 Procurement		2,247	2,247	
271 Auditor General		4,044	4,044	
301-3 Risk Management		15,557	15,557	
431 Equal Opportunity & Diversity		3,591	3,591	
Total Allocated Additions:	997,293	685,551	1,682,844	1,682,844
Total To Be Allocated:	5,075,553	685,551		5,761,104



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Wages & Benefits					
Salaries	2,244,379	0	426,432	426,432	381,544
Fringe Benefits	176,535	0	33,542	33,542	30,011
Other Expense & Cost					
Retirement Contribution	909,000	0	172,710	172,710	154,530
Life and Health Insurance	391,000	0	74,290	74,290	66,470
Workers' Compensation	58,000	0	11,020	11,020	9,860
Professional Services	283,679	0	53,899	53,899	48,225
Postage	13,290	0	2,525	2,525	2,259
Travel and Per Diem	0	0	0	0	0
Rentals and Leases	2,218	0	421	421	377
Office Supplies & Minor Equipment	119	0	23	23	20
Publications, Subscriptions, & Membershi	40	0	8	8	7
Transfer and Others	0	0	0	0	0
Depreciation	0	0	0	0	0
Departmental Totals					
Total Expenditures	4,078,260	0	774,870	774,870	693,303
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	4,078,260	0	774,870	774,870	693,303
Allocation Step 1					
Inbound- All Others	997,293	997,293	0	0	0
Reallocate Admin Costs		(997,293)	189,486	189,486	169,540
1st Allocation	5,075,553	0	964,356	964,356	862,843
Allocation Step 2					
Inbound- All Others	685,551	685,551	0	0	0
Reallocate Admin Costs		(685,551)	130,255	130,255	116,544
2nd Allocation	685,551	0	130,255	130,255	116,544



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	5,761,104	0	1,094,611	1,094,611	979,387



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting

	Grants & Special Revenues	Payroll	CIP/Special Projects
Wages & Benefits			
Salaries	426,432	493,764	89,775
Fringe Benefits	33,542	38,837	7,061
Other Expense & Cost			
Retirement Contribution	172,710	199,980	36,360
Life and Health Insurance	74,290	86,020	15,640
Workers' Compensation	11,020	12,760	2,320
Professional Services	53,899	62,410	11,347
Postage	2,525	2,924	532
Travel and Per Diem	0	0	0
Rentals and Leases	421	489	89
Office Supplies & Minor Equipment	23	25	5
Publications, Subscriptions, & Membershi	8	7	2
Transfer and Others	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	774,870	897,216	163,131
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	774,870	897,216	163,131
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	189,486	219,403	39,892
1st Allocation	964,356	1,116,619	203,023
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	130,255	150,820	27,422
2nd Allocation	130,255	150,820	27,422



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	1,094,611	1,267,439	230,445



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	775	0.7999	7,714		7,714		7,714
131 City Attorney	464	0.4789	4,618		4,618		4,618
141 Civil Service Board	230	0.2374	2,289		2,289		2,289
150 City Manager's Office	1,018	1.0507	10,133		10,133		10,133
150.2 Agenda Coordination	154	0.1589	1,533		1,533		1,533
160 Finance - Director's Office	366	0.3778	3,643		3,643		3,643
161 Finance - General Accounting	192	0.1982	1,911		1,911		1,911
162 Finance - Treasury Management	531	0.5481	5,285		5,285	738	6,023
163 Finance - Financial System Services	119	0.1228	1,184		1,184	165	1,349
171-4 Human Resources	744	0.7679	7,405		7,405	1,034	8,439
231 Management and Budget	527	0.5439	5,245		5,245	733	5,978
241 GSA - Administration	956	0.9867	9,515		9,515	1,329	10,844
243 GSA - Miami Riverside Center	427	0.4407	4,250		4,250	594	4,844
244 GSA - Graphics	257	0.2653	2,558		2,558	357	2,915
246 GSA - Light Fleet	3,647	3.7642	36,300		36,300	5,070	41,370
247 GSA - Heavy Fleet	2,525	2.6061	25,132		25,132	3,511	28,643
251 Information Technology	1,128	1.1642	11,227		11,227	1,568	12,795
261 Procurement	376	0.3881	3,742		3,742	523	4,265
271 Auditor General	301	0.3107	2,996		2,996	418	3,414
301-3 Risk Management	1,481	1.5286	14,741		14,741	2,059	16,800
431 Equal Opportunity & Diversity	155	0.1600	1,543		1,543	215	1,758
371 Grants Administration	586	0.6048	5,833		5,833	815	6,648
101 MAYOR	714	0.7369	7,107		7,107	993	8,100
111-5 COMMISSIONERS	3,711	3.8302	36,937		36,937	5,159	42,096
152 CODE COMPLIANCE	579	0.5976	5,763		5,763	805	6,568



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - General Ledger

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	14,779	15.2537	147,104		147,104	20,548	167,652
190-1 POLICE	11,889	12.2710	118,336		118,336	16,529	134,865
201-9 PUBLIC WORKS	4,875	5.0316	48,523		48,523	6,778	55,301
211-3 SOLID WASTE	4,400	4.5414	43,795		43,795	6,117	49,912
221 DEPT OF REAL ESTATE & ASSET	3,960	4.0872	39,416		39,416	5,506	44,922
242 GSA PROPERTY MNGT	1,057	1.0910	10,521		10,521	1,470	11,991
245 GSA COMMUNICATIONS SERVICES	520	0.5367	5,176		5,176	723	5,899
281-4 BUILDING	3,021	3.1181	30,069		30,069	4,200	34,269
291-8 PARKS & RECREATION	11,890	12.2720	118,346		118,346	16,531	134,877
342 ZONING	320	0.3303	3,185		3,185	445	3,630
351-5 PLANNING	1,633	1.6855	16,254		16,254	2,270	18,524
381 COMMUNICATIONS	391	0.4036	3,892		3,892	544	4,436
401 CIP	1,939	2.0013	19,300		19,300	2,696	21,996
441 OFFICE OF RESILIENCY AND	235	0.2426	2,339		2,339	327	2,666
450 HUMAN SERVICES	2,819	2.9096	28,059		28,059	3,919	31,978
910 CD-COMMUNITY & ECONOMIC	6,380	6.5850	63,503		63,503	8,870	72,373
920 CRA - COMMUNITY	1,841	1.9002	18,324		18,324	2,560	20,884
930 LIBERTY CITY	171	0.1765	1,702		1,702	238	1,940
940 VIRGINIA KEY	634	0.6544	6,310		6,310	881	7,191
950 CIVILIAN INVESTIGATIVE PANEL	784	0.8092	7,803		7,803	1,090	8,893
970 COMPONENT UNITS	54	0.0557	537		537	75	612
980 ND - NON DEPARTMENTAL	1,332	1.3748	13,258		13,258	1,852	15,110
SubTotal	96,887	100.0000	964,356		964,356	130,255	1,094,611
Total	96,887	100.0000	964,356		964,356	130,255	1,094,611



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

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
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	339	0.4663	4,497		4,497		4,497
131 City Attorney	72	0.0990	955		955		955
141 Civil Service Board	25	0.0344	332		332		332
150 City Manager's Office	469	0.6452	6,222		6,222		6,222
150.2 Agenda Coordination	1	0.0014	13		13		13
160 Finance - Director's Office	217	0.2985	2,879		2,879		2,879
161 Finance - General Accounting	11	0.0151	146		146		146
162 Finance - Treasury Management	112	0.1541	1,486		1,486	204	1,690
163 Finance - Financial System Services	1	0.0014	13		13	2	15
171-4 Human Resources	286	0.3934	3,794		3,794	521	4,315
231 Management and Budget	62	0.0853	822		822	113	935
241 GSA - Administration	333	0.4581	4,418		4,418	606	5,024
243 GSA - Miami Riverside Center	277	0.3810	3,675		3,675	504	4,179
244 GSA - Graphics	103	0.1417	1,366		1,366	187	1,553
246 GSA - Light Fleet	8,911	12.2582	118,213		118,213	16,220	134,433
247 GSA - Heavy Fleet	3,595	4.9454	47,691		47,691	6,544	54,235
251 Information Technology	914	1.2573	12,125		12,125	1,664	13,789
261 Procurement	132	0.1816	1,751		1,751	240	1,991
271 Auditor General	65	0.0894	862		862	118	980
301-3 Risk Management	222	0.3054	2,945		2,945	404	3,349
431 Equal Opportunity & Diversity	5	0.0069	66		66	9	75
371 Grants Administration	61	0.0839	809		809	111	920
101 MAYOR	402	0.5530	5,333		5,333	732	6,065
111-5 COMMISSIONERS	1,638	2.2533	21,730		21,730	2,982	24,712
152 CODE COMPLIANCE	238	0.3274	3,157		3,157	433	3,590



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	6,579	9.0503	87,277		87,277	11,975	99,252
190-1 POLICE	5,895	8.1093	78,203		78,203	10,730	88,933
201-9 PUBLIC WORKS	2,199	3.0250	29,172		29,172	4,003	33,175
211-3 SOLID WASTE	1,062	1.4609	14,088		14,088	1,933	16,021
221 DEPT OF REAL ESTATE & ASSET	2,250	3.0952	29,848		29,848	4,095	33,943
242 GSA PROPERTY MNGT	712	0.9794	9,445		9,445	1,296	10,741
245 GSA COMMUNICATIONS SERVICES	189	0.2600	2,507		2,507	344	2,851
281-4 BUILDING	3,293	4.5299	43,685		43,685	5,994	49,679
291-8 PARKS & RECREATION	6,917	9.5152	91,761		91,761	12,590	104,351
351-5 PLANNING	464	0.6383	6,155		6,155	845	7,000
381 COMMUNICATIONS	114	0.1568	1,512		1,512	208	1,720
401 CIP	675	0.9286	8,955		8,955	1,229	10,184
450 HUMAN SERVICES	1,009	1.3880	13,385		13,385	1,837	15,222
910 CD-COMMUNITY & ECONOMIC	18,473	25.4122	245,064		245,064	33,624	278,688
920 CRA - COMMUNITY	1,783	2.4527	23,653		23,653	3,245	26,898
930 LIBERTY CITY	77	0.1059	1,021		1,021	140	1,161
940 VIRGINIA KEY	458	0.6300	6,076		6,076	834	6,910
950 CIVILIAN INVESTIGATIVE PANEL	252	0.3467	3,343		3,343	459	3,802
970 COMPONENT UNITS	21	0.0289	279		279	38	317
980 ND - NON DEPARTMENTAL	1,781	2.4500	23,627		23,627	3,242	26,869
SubTotal	72,694	100.0000	964,356		964,356	130,255	1,094,611
Total	72,694	100.0000	964,356		964,356	130,255	1,094,611



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	0.1250	1,079		1,079		1,079
131 City Attorney	99	0.2879	2,484		2,484		2,484
141 Civil Service Board	4	0.0116	100		100		100
150 City Manager's Office	113	0.3286	2,835		2,835		2,835
150.2 Agenda Coordination	1	0.0029	25		25		25
160 Finance - Director's Office	225	0.6543	5,646		5,646		5,646
161 Finance - General Accounting	9,405	27.3497	235,985		235,985		235,985
162 Finance - Treasury Management	158	0.4595	3,964		3,964	752	4,716
171-4 Human Resources	32	0.0931	803		803	152	955
231 Management and Budget	26	0.0756	652		652	124	776
241 GSA - Administration	174	0.5060	4,366		4,366	828	5,194
243 GSA - Miami Riverside Center	43	0.1250	1,079		1,079	205	1,284
244 GSA - Graphics	48	0.1396	1,204		1,204	228	1,432
246 GSA - Light Fleet	904	2.6288	22,683		22,683	4,301	26,984
247 GSA - Heavy Fleet	105	0.3053	2,635		2,635	500	3,135
251 Information Technology	552	1.6052	13,850		13,850	2,626	16,476
261 Procurement	28	0.0814	703		703	133	836
271 Auditor General	14	0.0407	351		351	67	418
301-3 Risk Management	56	0.1628	1,405		1,405	266	1,671
431 Equal Opportunity & Diversity	1	0.0029	25		25	5	30
371 Grants Administration	48	0.1396	1,204		1,204	228	1,432
101 MAYOR	25	0.0727	627		627	119	746
111-5 COMMISSIONERS	172	0.5002	4,316		4,316	818	5,134
152 CODE COMPLIANCE	117	0.3402	2,936		2,936	557	3,493
181-9 FIRE-RESCUE	6,010	17.4770	150,799		150,799	28,591	179,390



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	9,692	28.1841	243,188		243,188	46,106	289,294
201-9 PUBLIC WORKS	560	1.6285	14,051		14,051	2,664	16,715
211-3 SOLID WASTE	321	0.9335	8,054		8,054	1,527	9,581
221 DEPT OF REAL ESTATE & ASSET	1,147	3.3355	28,780		28,780	5,457	34,237
242 GSA PROPERTY MNGT	119	0.3461	2,986		2,986	566	3,552
245 GSA COMMUNICATIONS SERVICES	70	0.2036	1,756		1,756	333	2,089
281-4 BUILDING	359	1.0440	9,008		9,008	1,708	10,716
291-8 PARKS & RECREATION	1,959	5.6968	49,154		49,154	9,320	58,474
342 ZONING	70	0.2036	1,756		1,756	333	2,089
351-5 PLANNING	185	0.5380	4,642		4,642	880	5,522
381 COMMUNICATIONS	218	0.6339	5,470		5,470	1,037	6,507
401 CIP	835	2.4282	20,951		20,951	3,972	24,923
450 HUMAN SERVICES	44	0.1280	1,104		1,104	209	1,313
910 CD-COMMUNITY & ECONOMIC	96	0.2792	2,409		2,409	457	2,866
920 CRA - COMMUNITY	151	0.4391	3,789		3,789	718	4,507
930 LIBERTY CITY	4	0.0116	100		100	19	119
940 VIRGINIA KEY	128	0.3722	3,212		3,212	609	3,821
950 CIVILIAN INVESTIGATIVE PANEL	13	0.0378	326		326	62	388
970 COMPONENT UNITS	1	0.0029	25		25	5	30
980 ND - NON DEPARTMENTAL	13	0.0378	326		326	62	388
SubTotal	34,388	100.0000	862,843		862,843	116,544	979,387
Total	34,388	100.0000	862,843		862,843	116,544	979,387



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - Grants & Special Revenues

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
371 Grants Administration	4	3.6697	35,389		35,389	4,780	40,169
181-9 FIRE-RESCUE	18	16.5138	159,251		159,251	21,510	180,761
190-1 POLICE	31	28.4404	274,266		274,266	37,045	311,311
221 DEPT OF REAL ESTATE & ASSET	4	3.6697	35,389		35,389	4,780	40,169
291-8 PARKS & RECREATION	1	0.9174	8,847		8,847	1,195	10,042
401 CIP	3	2.7523	26,542		26,542	3,585	30,127
441 OFFICE OF RESILIENCY AND	1	0.9174	8,847		8,847	1,195	10,042
910 CD-COMMUNITY & ECONOMIC	47	43.1193	415,825		415,825	56,165	471,990
SubTotal	109	100.0000	964,356		964,356	130,255	1,094,611
Total	109	100.0000	964,356		964,356	130,255	1,094,611

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Activity - Payroll							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2439	2,723		2,723		2,723
131 City Attorney	59	1.1992	13,390		13,390		13,390
141 Civil Service Board	5	0.1016	1,135		1,135		1,135
150 City Manager's Office	17	0.3455	3,858		3,858		3,858
150.2 Agenda Coordination	3	0.0610	681		681		681
160 Finance - Director's Office	10	0.2033	2,270		2,270		2,270
161 Finance - General Accounting	27	0.5488	6,128		6,128		6,128
162 Finance - Treasury Management	29	0.5894	6,582		6,582	914	7,496
163 Finance - Financial System Services	2	0.0407	454		454	63	517
171-4 Human Resources	42	0.8537	9,532		9,532	1,323	10,855
231 Management and Budget	20	0.4065	4,539		4,539	630	5,169
241 GSA - Administration	7	0.1423	1,589		1,589	221	1,810
243 GSA - Miami Riverside Center	7	0.1423	1,589		1,589	221	1,810
244 GSA - Graphics	5	0.1016	1,135		1,135	158	1,293
246 GSA - Light Fleet	36	0.7317	8,170		8,170	1,134	9,304
247 GSA - Heavy Fleet	32	0.6504	7,263		7,263	1,008	8,271
251 Information Technology	70	1.4228	15,887		15,887	2,205	18,092
261 Procurement	18	0.3659	4,085		4,085	567	4,652
271 Auditor General	8	0.1626	1,816		1,816	252	2,068
301-3 Risk Management	17	0.3455	3,858		3,858	536	4,394
431 Equal Opportunity & Diversity	3	0.0610	681		681	95	776
371 Grants Administration	10	0.2033	2,270		2,270	315	2,585
101 MAYOR	18	0.3659	4,085		4,085	567	4,652
111-5 COMMISSIONERS	79	1.6057	17,929		17,929	2,489	20,418
152 CODE COMPLIANCE	72	1.4634	16,341		16,341	2,268	18,609



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	876	17.8049	198,813		198,813	27,599	226,412
190-1 POLICE	1,658	33.6990	376,291		376,291	52,236	428,527
201-9 PUBLIC WORKS	151	3.0691	34,270		34,270	4,757	39,027
211-3 SOLID WASTE	218	4.4309	49,476		49,476	6,868	56,344
221 DEPT OF REAL ESTATE & ASSET	45	0.9146	10,213		10,213	1,418	11,631
242 GSA PROPERTY MNGT	37	0.7520	8,397		8,397	1,166	9,563
245 GSA COMMUNICATIONS SERVICES	8	0.1626	1,816		1,816	252	2,068
281-4 BUILDING	167	3.3943	37,901		37,901	5,262	43,163
291-8 PARKS & RECREATION	926	18.8211	210,160		210,160	29,175	239,335
342 ZONING	31	0.6301	7,036		7,036	977	8,013
351-5 PLANNING	45	0.9146	10,213		10,213	1,418	11,631
381 COMMUNICATIONS	8	0.1626	1,816		1,816	252	2,068
401 CIP	16	0.3252	3,631		3,631	504	4,135
441 OFFICE OF RESILIENCY AND	4	0.0813	908		908	126	1,034
450 HUMAN SERVICES	68	1.3821	15,433		15,433	2,142	17,575
910 CD-COMMUNITY & ECONOMIC	35	0.7114	7,943		7,943	1,103	9,046
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1220	1,362		1,362	189	1,551
980 ND - NON DEPARTMENTAL	13	0.2642	2,950		2,950	410	3,360
SubTotal	4,920	100.0000	1,116,619		1,116,619	150,820	1,267,439
Total	4,920	100.0000	1,116,619		1,116,619	150,820	1,267,439

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	203,023		203,023	27,422	230,445
SubTotal	100	100.0000	203,023		203,023	27,422	230,445
Total	100	100.0000	203,023		203,023	27,422	230,445

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



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	16,013	7,714	4,497	1,079	0	2,723	0
131 City Attorney	21,447	4,618	955	2,484	0	13,390	0
141 Civil Service Board	3,856	2,289	332	100	0	1,135	0
150 City Manager's Office	23,048	10,133	6,222	2,835	0	3,858	0
150.2 Agenda Coordination	2,252	1,533	13	25	0	681	0
160 Finance - Director's Office	14,438	3,643	2,879	5,646	0	2,270	0
161 Finance - General	244,170	1,911	146	235,985	0	6,128	0
162 Finance - Treasury	19,925	6,023	1,690	4,716	0	7,496	0
163 Finance - Financial	1,881	1,349	15	0	0	517	0
171-4 Human Resources	24,564	8,439	4,315	955	0	10,855	0
231 Management and Budget	12,858	5,978	935	776	0	5,169	0
241 GSA - Administration	22,872	10,844	5,024	5,194	0	1,810	0
243 GSA - Miami Riverside	12,117	4,844	4,179	1,284	0	1,810	0
244 GSA - Graphics	7,193	2,915	1,553	1,432	0	1,293	0
246 GSA - Light Fleet	212,091	41,370	134,433	26,984	0	9,304	0
247 GSA - Heavy Fleet	94,284	28,643	54,235	3,135	0	8,271	0
251 Information Technology	61,152	12,795	13,789	16,476	0	18,092	0
261 Procurement	11,744	4,265	1,991	836	0	4,652	0
271 Auditor General	6,880	3,414	980	418	0	2,068	0
301-3 Risk Management	26,214	16,800	3,349	1,671	0	4,394	0
431 Equal Opportunity &	2,639	1,758	75	30	0	776	0
371 Grants Administration	51,754	6,648	920	1,432	40,169	2,585	0
101 MAYOR	19,563	8,100	6,065	746	0	4,652	0
111-5 COMMISSIONERS	92,360	42,096	24,712	5,134	0	20,418	0
152 CODE COMPLIANCE	32,260	6,568	3,590	3,493	0	18,609	0
181-9 FIRE-RESCUE	853,467	167,652	99,252	179,390	180,761	226,412	0
190-1 POLICE	1,252,930	134,865	88,933	289,294	311,311	428,527	0
201-9 PUBLIC WORKS	144,218	55,301	33,175	16,715	0	39,027	0
211-3 SOLID WASTE	131,858	49,912	16,021	9,581	0	56,344	0
221 DEPT OF REAL ESTATE	164,902	44,922	33,943	34,237	40,169	11,631	0
242 GSA PROPERTY MNGT	35,847	11,991	10,741	3,552	0	9,563	0
245 GSA	12,907	5,899	2,851	2,089	0	2,068	0
281-4 BUILDING	137,827	34,269	49,679	10,716	0	43,163	0



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 161 Finance - General Accounting

Receiving Department	Total	General Ledger	Accounts Payable	Fixed Assets	Grants & Special	Payroll	CIP/Special Projects
291-8 PARKS &	547,079	134,877	104,351	58,474	10,042	239,335	0
342 ZONING	13,732	3,630	0	2,089	0	8,013	0
351-5 PLANNING	42,677	18,524	7,000	5,522	0	11,631	0
381 COMMUNICATIONS	14,731	4,436	1,720	6,507	0	2,068	0
401 CIP	91,365	21,996	10,184	24,923	30,127	4,135	0
441 OFFICE OF RESILIENCY	13,742	2,666	0	0	10,042	1,034	0
450 HUMAN SERVICES	66,088	31,978	15,222	1,313	0	17,575	0
910 CD-COMMUNITY &	834,963	72,373	278,688	2,866	471,990	9,046	0
920 CRA - COMMUNITY	52,289	20,884	26,898	4,507	0	0	0
930 LIBERTY CITY	3,220	1,940	1,161	119	0	0	0
940 VIRGINIA KEY	17,922	7,191	6,910	3,821	0	0	0
950 CIVILIAN	14,634	8,893	3,802	388	0	1,551	0
970 COMPONENT UNITS	959	612	317	30	0	0	0
980 ND - NON	45,727	15,110	26,869	388	0	3,360	0
999 OTHER	230,445	0	0	0	0	0	230,445
Direct Billed	0	0	0	0	0	0	0
Total	5,761,104	1,094,611	1,094,611	979,387	1,094,611	1,267,439	230,445



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FINANCE – TREASURY MANAGEMENT

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

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

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

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

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

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

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 162 Finance - Treasury Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	92,224,824			92,224,824
Major Machinery and Equipment	0			
Debt Service	(84,386,079)			
Depreciation	0			
Transfer and Others	(2,621,287)			
Total Deductions:	(87,007,366)			(87,007,366)
Equipment Depreciation	1,280		1,280	
141 Civil Service Board	3,801	358	4,159	
150 City Manager's Office	21,482	2,972	24,454	
160 Finance - Director's Office	997,096	176,045	1,173,141	
161 Finance - General Accounting	17,317	2,608	19,925	
162 Finance - Treasury Management		8,948	8,948	
163 Finance - Financial System Services		6,225	6,225	
171-4 Human Resources		36,616	36,616	
243 GSA - Miami Riverside Center		(746)	(746)	
244 GSA - Graphics		(5)	(5)	
251 Information Technology		152,554	152,554	
261 Procurement		21,721	21,721	
271 Auditor General		4,140	4,140	
301-3 Risk Management		16,709	16,709	
431 Equal Opportunity & Diversity		3,857	3,857	
Total Allocated Additions:	1,040,976	432,002	1,472,978	1,472,978
Total To Be Allocated:	6,258,434	432,002		6,690,436



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Wages & Benefits					
Salaries	2,297,963	183,837	551,511	643,429	551,511
Fringe Benefits	181,424	14,514	43,542	50,798	43,542
Other Expense & Cost					
Retirement Contribution	965,000	77,200	231,600	270,200	231,600
Life and Health Insurance	515,000	41,200	123,600	144,200	123,600
Workers' Compensation	61,000	4,880	14,640	17,080	14,640
Professional Service	1,052,643	84,211	252,634	294,741	252,634
Travel and Per Diem	776	62	186	218	186
Postage	143,652	11,492	34,476	40,224	34,476
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	84,386,079	84,386,079	0	0	0
*Depreciation	0	0	0	0	0
*Transfer and Others	2,621,287	2,621,287	0	0	0
Departmental Totals					
Total Expenditures	92,224,824	87,424,762	1,252,189	1,460,890	1,252,189
Deductions					
Total Deductions	(87,007,366)	(87,007,366)	0	0	0
Functional Cost					
Functional Cost	5,217,458	417,396	1,252,189	1,460,890	1,252,189
Allocation Step 1					
Inbound- All Others	1,040,976	1,040,976	0	0	0
Reallocate Admin Costs		(1,458,372)	380,444	443,854	380,444
1st Allocation	6,258,434	0	1,632,633	1,904,744	1,632,633



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Allocation Step 2					
Inbound- All Others	432,002	432,002	0	0	0
Reallocate Admin Costs		(432,002)	112,696	131,479	112,696
2nd Allocation	432,002	0	112,696	131,479	112,696
Total For 00090 162 Finance - Treasury					
Total Allocated	6,690,436	0	1,745,329	2,036,223	1,745,329



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
Wages & Benefits		
Salaries	275,756	91,919
Fringe Benefits	21,771	7,257
Other Expense & Cost		
Retirement Contribution	115,800	38,600
Life and Health Insurance	61,800	20,600
Workers' Compensation	7,320	2,440
Professional Service	126,317	42,106
Travel and Per Diem	93	31
Postage	17,238	5,746
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	626,095	208,699
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	626,095	208,699
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	190,223	63,407
1st Allocation	816,318	272,106



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
<hr/>		
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	56,348	18,783
2nd Allocation	56,348	18,783
Total For 00090 162 Finance - Treasury		
Total Allocated	872,666	290,889



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	775	0.7999	13,059		13,059		13,059
131 City Attorney	464	0.4789	7,819		7,819		7,819
141 Civil Service Board	230	0.2374	3,876		3,876		3,876
150 City Manager's Office	1,018	1.0507	17,154		17,154		17,154
150.2 Agenda Coordination	154	0.1589	2,595		2,595		2,595
160 Finance - Director's Office	366	0.3778	6,167		6,167		6,167
161 Finance - General Accounting	192	0.1982	3,235		3,235		3,235
162 Finance - Treasury Management	531	0.5481	8,948		8,948		8,948
163 Finance - Financial System Services	119	0.1228	2,005		2,005	144	2,149
171-4 Human Resources	744	0.7679	12,537		12,537	900	13,437
231 Management and Budget	527	0.5439	8,880		8,880	638	9,518
241 GSA - Administration	956	0.9867	16,109		16,109	1,157	17,266
243 GSA - Miami Riverside Center	427	0.4407	7,195		7,195	517	7,712
244 GSA - Graphics	257	0.2653	4,331		4,331	311	4,642
246 GSA - Light Fleet	3,647	3.7642	61,455		61,455	4,412	65,867
247 GSA - Heavy Fleet	2,525	2.6061	42,549		42,549	3,055	45,604
251 Information Technology	1,128	1.1642	19,008		19,008	1,365	20,373
261 Procurement	376	0.3881	6,336		6,336	455	6,791
271 Auditor General	301	0.3107	5,072		5,072	364	5,436
301-3 Risk Management	1,481	1.5286	24,956		24,956	1,792	26,748
431 Equal Opportunity & Diversity	155	0.1600	2,612		2,612	188	2,800
371 Grants Administration	586	0.6048	9,875		9,875	709	10,584
101 MAYOR	714	0.7369	12,032		12,032	864	12,896
111-5 COMMISSIONERS	3,711	3.8302	62,534		62,534	4,489	67,023
152 CODE COMPLIANCE	579	0.5976	9,757		9,757	700	10,457



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management**

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	14,779	15.2537	249,040		249,040	17,876	266,916
190-1 POLICE	11,889	12.2710	200,340		200,340	14,383	214,723
201-9 PUBLIC WORKS	4,875	5.0316	82,148		82,148	5,897	88,045
211-3 SOLID WASTE	4,400	4.5414	74,144		74,144	5,323	79,467
221 DEPT OF REAL ESTATE & ASSET	3,960	4.0872	66,730		66,730	4,791	71,521
242 GSA PROPERTY MNGT	1,057	1.0910	17,811		17,811	1,279	19,090
245 GSA COMMUNICATIONS SERVICES	520	0.5367	8,762		8,762	629	9,391
281-4 BUILDING	3,021	3.1181	50,907		50,907	3,655	54,562
291-8 PARKS & RECREATION	11,890	12.2720	200,357		200,357	14,384	214,741
342 ZONING	320	0.3303	5,392		5,392	387	5,779
351-5 PLANNING	1,633	1.6855	27,518		27,518	1,976	29,494
381 COMMUNICATIONS	391	0.4036	6,589		6,589	473	7,062
401 CIP	1,939	2.0013	32,674		32,674	2,346	35,020
441 OFFICE OF RESILIENCY AND	235	0.2426	3,960		3,960	284	4,244
450 HUMAN SERVICES	2,819	2.9096	47,503		47,503	3,410	50,913
910 CD-COMMUNITY & ECONOMIC	6,380	6.5850	107,509		107,509	7,718	115,227
920 CRA - COMMUNITY	1,841	1.9002	31,023		31,023	2,227	33,250
930 LIBERTY CITY	171	0.1765	2,881		2,881	207	3,088
940 VIRGINIA KEY	634	0.6544	10,683		10,683	767	11,450
950 CIVILIAN INVESTIGATIVE PANEL	784	0.8092	13,211		13,211	948	14,159
970 COMPONENT UNITS	54	0.0557	910		910	65	975
980 ND - NON DEPARTMENTAL	1,332	1.3748	22,445		22,445	1,611	24,056
SubTotal	96,887	100.0000	1,632,633		1,632,633	112,696	1,745,329
Total	96,887	100.0000	1,632,633		1,632,633	112,696	1,745,329



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management**

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	135	0.0251	478		478		478
131 City Attorney	95	0.0177	337		337		337
150 City Manager's Office	7	0.0013	25		25		25
171-4 Human Resources	2	0.0004	7		7		7
231 Management and Budget	1	0.0002	4		4		4
241 GSA - Administration	4	0.0007	14		14	1	15
244 GSA - Graphics	5	0.0009	18		18	1	19
246 GSA - Light Fleet	5	0.0009	18		18	1	19
247 GSA - Heavy Fleet	5	0.0009	18		18	1	19
251 Information Technology	48	0.0089	170		170	12	182
261 Procurement	5	0.0009	18		18	1	19
271 Auditor General	2	0.0004	7		7		7
301-3 Risk Management	623	0.1159	2,208		2,208	152	2,360
111-5 COMMISSIONERS	203	0.0378	719		719	50	769
152 CODE COMPLIANCE	744	0.1384	2,637		2,637	182	2,819
181-9 FIRE-RESCUE	52,162	9.7055	184,865		184,865	12,766	197,631
190-1 POLICE	25,574	4.7584	90,636		90,636	6,259	96,895
201-9 PUBLIC WORKS	23,621	4.3950	83,714		83,714	5,781	89,495
211-3 SOLID WASTE	34,683	6.4533	122,919		122,919	8,488	131,407
221 DEPT OF REAL ESTATE & ASSET	7,189	1.3376	25,478		25,478	1,759	27,237
242 GSA PROPERTY MNGT	5	0.0009	18		18	1	19
281-4 BUILDING	154,474	28.7422	547,465		547,465	37,807	585,272
291-8 PARKS & RECREATION	198,239	36.8854	702,568		702,568	48,522	751,090
342 ZONING	19,920	3.7064	70,598		70,598	4,875	75,473
351-5 PLANNING	16,046	2.9856	56,868		56,868	3,927	60,795



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .4 - Detail Activity Allocations
 For Department 162 Finance - Treasury Management**

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
401 CIP	1,905	0.3545	6,751		6,751	466	7,217
450 HUMAN SERVICES	488	0.0908	1,730		1,730	119	1,849
910 CD-COMMUNITY & ECONOMIC	297	0.0553	1,053		1,053	73	1,126
920 CRA - COMMUNITY	105	0.0195	372		372	26	398
930 LIBERTY CITY	3	0.0006	11		11	1	12
940 VIRGINIA KEY	568	0.1057	2,013		2,013	139	2,152
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0002	4		4		4
980 ND - NON DEPARTMENTAL	283	0.0527	1,003		1,003	69	1,072
SubTotal	537,447	100.0000	1,904,744		1,904,744	131,479	2,036,223
Total	537,447	100.0000	1,904,744		1,904,744	131,479	2,036,223

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management

Activity - Accounts Receivable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	2	0.0019	31		31		31
131 City Attorney	49	0.0471	768		768		768
150 City Manager's Office	3	0.0029	47		47		47
244 GSA - Graphics	5	0.0048	78		78	5	83
271 Auditor General	2	0.0019	31		31	2	33
301-3 Risk Management	494	0.4744	7,745		7,745	535	8,280
111-5 COMMISSIONERS	1	0.0010	16		16	1	17
152 CODE COMPLIANCE	725	0.6962	11,367		11,367	785	12,152
181-9 FIRE-RESCUE	28,786	27.6429	451,308		451,308	31,170	482,478
190-1 POLICE	23,868	22.9202	374,204		374,204	25,844	400,048
201-9 PUBLIC WORKS	7,911	7.5969	124,029		124,029	8,566	132,595
211-3 SOLID WASTE	23,812	22.8665	373,326		373,326	25,783	399,109
221 DEPT OF REAL ESTATE & ASSET	2,325	2.2327	36,451		36,451	2,517	38,968
281-4 BUILDING	7,680	7.3750	120,407		120,407	8,316	128,723
291-8 PARKS & RECREATION	1,914	1.8380	30,008		30,008	2,072	32,080
342 ZONING	5,822	5.5908	91,278		91,278	6,304	97,582
351-5 PLANNING	199	0.1911	3,120		3,120	215	3,335
401 CIP	18	0.0173	282		282	19	301
450 HUMAN SERVICES	8	0.0077	125		125	9	134
910 CD-COMMUNITY & ECONOMIC	234	0.2247	3,669		3,669	253	3,922
920 CRA - COMMUNITY	9	0.0086	141		141	10	151
930 LIBERTY CITY	3	0.0029	47		47	3	50
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0010	16		16	1	17
980 ND - NON DEPARTMENTAL	264	0.2535	4,139		4,139	286	4,425
SubTotal	104,135	100.0000	1,632,633		1,632,633	112,696	1,745,329



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .4 - Detail Activity Allocations
 For Department 162 Finance - Treasury Management**

Activity - Accounts Receivable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	104,135	100.0000	1,632,633		1,632,633	112,696	1,745,329

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	816,318		816,318	56,348	872,666
SubTotal	100	100.0000	816,318		816,318	56,348	872,666
Total	100	100.0000	816,318		816,318	56,348	872,666

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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	272,106		272,106	18,783	290,889
SubTotal	100	100.0000	272,106		272,106	18,783	290,889
Total	100	100.0000	272,106		272,106	18,783	290,889

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



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	13,568	13,059	478	31	0	0
131 City Attorney	8,924	7,819	337	768	0	0
141 Civil Service Board	3,876	3,876	0	0	0	0
150 City Manager's Office	17,226	17,154	25	47	0	0
150.2 Agenda Coordination	2,595	2,595	0	0	0	0
160 Finance - Director's Office	6,167	6,167	0	0	0	0
161 Finance - General	3,235	3,235	0	0	0	0
162 Finance - Treasury	8,948	8,948	0	0	0	0
163 Finance - Financial	2,149	2,149	0	0	0	0
171-4 Human Resources	13,444	13,437	7	0	0	0
231 Management and Budget	9,522	9,518	4	0	0	0
241 GSA - Administration	17,281	17,266	15	0	0	0
243 GSA - Miami Riverside	7,712	7,712	0	0	0	0
244 GSA - Graphics	4,744	4,642	19	83	0	0
246 GSA - Light Fleet	65,886	65,867	19	0	0	0
247 GSA - Heavy Fleet	45,623	45,604	19	0	0	0
251 Information Technology	20,555	20,373	182	0	0	0
261 Procurement	6,810	6,791	19	0	0	0
271 Auditor General	5,476	5,436	7	33	0	0
301-3 Risk Management	37,388	26,748	2,360	8,280	0	0
431 Equal Opportunity &	2,800	2,800	0	0	0	0
371 Grants Administration	10,584	10,584	0	0	0	0
101 MAYOR	12,896	12,896	0	0	0	0
111-5 COMMISSIONERS	67,809	67,023	769	17	0	0
152 CODE COMPLIANCE	25,428	10,457	2,819	12,152	0	0
181-9 FIRE-RESCUE	947,025	266,916	197,631	482,478	0	0
190-1 POLICE	711,666	214,723	96,895	400,048	0	0
201-9 PUBLIC WORKS	310,135	88,045	89,495	132,595	0	0
211-3 SOLID WASTE	609,983	79,467	131,407	399,109	0	0
221 DEPT OF REAL ESTATE	137,726	71,521	27,237	38,968	0	0
242 GSA PROPERTY MNGT	19,109	19,090	19	0	0	0
245 GSA	9,391	9,391	0	0	0	0
281-4 BUILDING	768,557	54,562	585,272	128,723	0	0



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 162 Finance - Treasury Management

Receiving Department	Total	Customer Service	Cash Receipts	Accounts Receivable	Debt Mgt/Investments	Business Tax Receipt
291-8 PARKS &	997,911	214,741	751,090	32,080	0	0
342 ZONING	178,834	5,779	75,473	97,582	0	0
351-5 PLANNING	93,624	29,494	60,795	3,335	0	0
381 COMMUNICATIONS	7,062	7,062	0	0	0	0
401 CIP	42,538	35,020	7,217	301	0	0
441 OFFICE OF RESILIENCY	4,244	4,244	0	0	0	0
450 HUMAN SERVICES	52,896	50,913	1,849	134	0	0
910 CD-COMMUNITY &	120,275	115,227	1,126	3,922	0	0
920 CRA - COMMUNITY	33,799	33,250	398	151	0	0
930 LIBERTY CITY	3,150	3,088	12	50	0	0
940 VIRGINIA KEY	13,602	11,450	2,152	0	0	0
950 CIVILIAN	14,180	14,159	4	17	0	0
970 COMPONENT UNITS	975	975	0	0	0	0
980 ND - NON	29,553	24,056	1,072	4,425	0	0
999 OTHER	1,163,555	0	0	0	872,666	290,889
Direct Billed	0	0	0	0	0	0
Total	6,690,436	1,745,329	2,036,223	1,745,329	872,666	290,889



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department 163 Finance - Financial System Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	298,461			298,461
141 Civil Service Board	262	25	287	
150 City Manager's Office	1,481	205	1,686	
160 Finance - Director's Office	93,993	16,594	110,587	
161 Finance - General Accounting	1,651	230	1,881	
162 Finance - Treasury Management	2,005	144	2,149	
163 Finance - Financial System Services		538	538	
171-4 Human Resources		2,526	2,526	
271 Auditor General		392	392	
301-3 Risk Management		1,152	1,152	
431 Equal Opportunity & Diversity		266	266	
Total Allocated Additions:	99,392	22,072	121,464	121,464
Total To Be Allocated:	397,853	22,072		419,925



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 163 Finance - Financial System Services**

	Total	General & Admin	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
Wages & Benefits					
Salaries	217,423	0	54,356	80,447	82,620
Fringe Benefits	17,030	0	4,258	6,301	6,471
Other Expense & Cost					
Retirement Contribution	40,000	0	10,000	14,800	15,200
Life and Health Insurance	21,000	0	5,250	7,770	7,980
Workers' Compensation	3,000	0	750	1,110	1,140
Professional Service	0	0	0	0	0
Travel and Per Diem	0	0	0	0	0
Other Current Charges	0	0	0	0	0
Postage	8	0	2	3	3
Departmental Totals					
Total Expenditures	298,461	0	74,616	110,431	113,414
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	298,461	0	74,616	110,431	113,414
Allocation Step 1					
Inbound- All Others	99,392	99,392	0	0	0
Reallocate Admin Costs		(99,392)	24,848	36,775	37,769
1st Allocation	397,853	0	99,464	147,206	151,183
Allocation Step 2					
Inbound- All Others	22,072	22,072	0	0	0
Reallocate Admin Costs		(22,072)	5,518	8,167	8,387
2nd Allocation	22,072	0	5,518	8,167	8,387
Total For 00100 163 Finance - Financial System					
Total Allocated	419,925	0	104,982	155,373	159,570



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	775	0.7999	796		796		796
131 City Attorney	464	0.4789	476		476		476
141 Civil Service Board	230	0.2374	236		236		236
150 City Manager's Office	1,018	1.0507	1,045		1,045		1,045
150.2 Agenda Coordination	154	0.1589	158		158		158
160 Finance - Director's Office	366	0.3778	376		376		376
161 Finance - General Accounting	192	0.1982	197		197		197
162 Finance - Treasury Management	531	0.5481	545		545		545
163 Finance - Financial System Services	119	0.1228	122		122		122
171-4 Human Resources	744	0.7679	764		764	44	808
231 Management and Budget	527	0.5439	541		541	31	572
241 GSA - Administration	956	0.9867	981		981	57	1,038
243 GSA - Miami Riverside Center	427	0.4407	438		438	25	463
244 GSA - Graphics	257	0.2653	264		264	15	279
246 GSA - Light Fleet	3,647	3.7642	3,744		3,744	216	3,960
247 GSA - Heavy Fleet	2,525	2.6061	2,592		2,592	150	2,742
251 Information Technology	1,128	1.1642	1,158		1,158	67	1,225
261 Procurement	376	0.3881	386		386	22	408
271 Auditor General	301	0.3107	309		309	18	327
301-3 Risk Management	1,481	1.5286	1,520		1,520	88	1,608
431 Equal Opportunity & Diversity	155	0.1600	159		159	9	168
371 Grants Administration	586	0.6048	602		602	35	637
101 MAYOR	714	0.7369	733		733	42	775
111-5 COMMISSIONERS	3,711	3.8302	3,810		3,810	220	4,030
152 CODE COMPLIANCE	579	0.5976	594		594	34	628



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services

Activity - General Ledger (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	14,779	15.2537	15,174		15,174	879	16,053
190-1 POLICE	11,889	12.2710	12,205		12,205	705	12,910
201-9 PUBLIC WORKS	4,875	5.0316	5,005		5,005	289	5,294
211-3 SOLID WASTE	4,400	4.5414	4,517		4,517	261	4,778
221 DEPT OF REAL ESTATE & ASSET	3,960	4.0872	4,065		4,065	235	4,300
242 GSA PROPERTY MNGT	1,057	1.0910	1,085		1,085	63	1,148
245 GSA COMMUNICATIONS SERVICES	520	0.5367	534		534	31	565
281-4 BUILDING	3,021	3.1181	3,101		3,101	179	3,280
291-8 PARKS & RECREATION	11,890	12.2720	12,206		12,206	705	12,911
342 ZONING	320	0.3303	329		329	19	348
351-5 PLANNING	1,633	1.6855	1,676		1,676	97	1,773
381 COMMUNICATIONS	391	0.4036	401		401	23	424
401 CIP	1,939	2.0013	1,991		1,991	115	2,106
441 OFFICE OF RESILIENCY AND	235	0.2426	241		241	14	255
450 HUMAN SERVICES	2,819	2.9096	2,894		2,894	167	3,061
910 CD-COMMUNITY & ECONOMIC	6,380	6.5850	6,550		6,550	378	6,928
920 CRA - COMMUNITY	1,841	1.9002	1,890		1,890	109	1,999
930 LIBERTY CITY	171	0.1765	176		176	10	186
940 VIRGINIA KEY	634	0.6544	651		651	38	689
950 CIVILIAN INVESTIGATIVE PANEL	784	0.8092	805		805	46	851
970 COMPONENT UNITS	54	0.0557	55		55	3	58
980 ND - NON DEPARTMENTAL	1,332	1.3748	1,367		1,367	79	1,446
SubTotal	96,887	100.0000	99,464		99,464	5,518	104,982
Total	96,887	100.0000	99,464		99,464	5,518	104,982



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services**

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
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	1.0843	1,596		1,596		1,596
131 City Attorney	11	1.3253	1,951		1,951		1,951
141 Civil Service Board	3	0.3614	532		532		532
150 City Manager's Office	12	1.4458	2,128		2,128		2,128
150.2 Agenda Coordination	2	0.2410	355		355		355
160 Finance - Director's Office	10	1.2048	1,774		1,774		1,774
161 Finance - General Accounting	27	3.2530	4,789		4,789		4,789
162 Finance - Treasury Management	27	3.2530	4,789		4,789		4,789
163 Finance - Financial System Services	2	0.2410	355		355		355
171-4 Human Resources	39	4.6988	6,917		6,917	438	7,355
231 Management and Budget	20	2.4096	3,547		3,547	225	3,772
241 GSA - Administration	8	0.9639	1,419		1,419	90	1,509
243 GSA - Miami Riverside Center	2	0.2410	355		355	22	377
244 GSA - Graphics	2	0.2410	355		355	22	377
246 GSA - Light Fleet	8	0.9639	1,419		1,419	90	1,509
247 GSA - Heavy Fleet	3	0.3614	532		532	34	566
251 Information Technology	29	3.4940	5,143		5,143	326	5,469
261 Procurement	18	2.1687	3,192		3,192	202	3,394
271 Auditor General	9	1.0843	1,596		1,596	101	1,697
301-3 Risk Management	12	1.4458	2,128		2,128	135	2,263
431 Equal Opportunity & Diversity	2	0.2410	355		355	22	377
371 Grants Administration	6	0.7229	1,064		1,064	67	1,131
101 MAYOR	6	0.7229	1,064		1,064	67	1,131
111-5 COMMISSIONERS	7	0.8434	1,241		1,241	79	1,320
152 CODE COMPLIANCE	21	2.5301	3,724		3,724	236	3,960



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services**

Activity - Systems (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	88	10.6024	15,607		15,607	989	16,596
190-1 POLICE	97	11.6867	17,206		17,206	1,092	18,298
201-9 PUBLIC WORKS	54	6.5060	9,577		9,577	607	10,184
211-3 SOLID WASTE	26	3.1325	4,611		4,611	292	4,903
221 DEPT OF REAL ESTATE & ASSET	23	2.7711	4,079		4,079	258	4,337
242 GSA PROPERTY MNGT	9	1.0843	1,596		1,596	101	1,697
245 GSA COMMUNICATIONS SERVICES	2	0.2410	355		355	22	377
281-4 BUILDING	43	5.1807	7,626		7,626	483	8,109
291-8 PARKS & RECREATION	90	10.8434	15,962		15,962	1,011	16,973
342 ZONING	9	1.0843	1,596		1,596	101	1,697
351-5 PLANNING	19	2.2892	3,370		3,370	213	3,583
381 COMMUNICATIONS	6	0.7229	1,064		1,064	67	1,131
401 CIP	17	2.0482	3,015		3,015	191	3,206
441 OFFICE OF RESILIENCY AND	4	0.4819	709		709	45	754
450 HUMAN SERVICES	18	2.1687	3,192		3,192	202	3,394
910 CD-COMMUNITY & ECONOMIC	27	3.2530	4,789		4,789	303	5,092
950 CIVILIAN INVESTIGATIVE PANEL	3	0.3614	532		532	34	566
SubTotal	830	100.0000	147,206		147,206	8,167	155,373
Total	830	100.0000	147,206		147,206	8,167	155,373

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services**

Activity - Payroll (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2439	369		369		369
131 City Attorney	59	1.1992	1,813		1,813		1,813
141 Civil Service Board	5	0.1016	154		154		154
150 City Manager's Office	17	0.3455	522		522		522
150.2 Agenda Coordination	3	0.0610	92		92		92
160 Finance - Director's Office	10	0.2033	307		307		307
161 Finance - General Accounting	27	0.5488	830		830		830
162 Finance - Treasury Management	29	0.5894	891		891		891
163 Finance - Financial System Services	2	0.0407	61		61		61
171-4 Human Resources	42	0.8537	1,291		1,291	74	1,365
231 Management and Budget	20	0.4065	615		615	35	650
241 GSA - Administration	7	0.1423	215		215	12	227
243 GSA - Miami Riverside Center	7	0.1423	215		215	12	227
244 GSA - Graphics	5	0.1016	154		154	9	163
246 GSA - Light Fleet	36	0.7317	1,106		1,106	63	1,169
247 GSA - Heavy Fleet	32	0.6504	983		983	56	1,039
251 Information Technology	70	1.4228	2,151		2,151	123	2,274
261 Procurement	18	0.3659	553		553	32	585
271 Auditor General	8	0.1626	246		246	14	260
301-3 Risk Management	17	0.3455	522		522	30	552
431 Equal Opportunity & Diversity	3	0.0610	92		92	5	97
371 Grants Administration	10	0.2033	307		307	18	325
101 MAYOR	18	0.3659	553		553	32	585
111-5 COMMISSIONERS	79	1.6057	2,428		2,428	139	2,567
152 CODE COMPLIANCE	72	1.4634	2,212		2,212	127	2,339



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services

Activity - Payroll (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	876	17.8049	26,918		26,918	1,545	28,463
190-1 POLICE	1,658	33.6990	50,947		50,947	2,927	53,874
201-9 PUBLIC WORKS	151	3.0691	4,640		4,640	266	4,906
211-3 SOLID WASTE	218	4.4309	6,699		6,699	384	7,083
221 DEPT OF REAL ESTATE & ASSET	45	0.9146	1,383		1,383	79	1,462
242 GSA PROPERTY MNGT	37	0.7520	1,137		1,137	65	1,202
245 GSA COMMUNICATIONS SERVICES	8	0.1626	246		246	14	260
281-4 BUILDING	167	3.3943	5,132		5,132	294	5,426
291-8 PARKS & RECREATION	926	18.8211	28,454		28,454	1,633	30,087
342 ZONING	31	0.6301	953		953	55	1,008
351-5 PLANNING	45	0.9146	1,383		1,383	79	1,462
381 COMMUNICATIONS	8	0.1626	246		246	14	260
401 CIP	16	0.3252	492		492	28	520
441 OFFICE OF RESILIENCY AND	4	0.0813	123		123	7	130
450 HUMAN SERVICES	68	1.3821	2,090		2,090	120	2,210
910 CD-COMMUNITY & ECONOMIC	35	0.7114	1,075		1,075	62	1,137
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1220	184		184	11	195
980 ND - NON DEPARTMENTAL	13	0.2642	399		399	23	422
SubTotal	4,920	100.0000	151,183		151,183	8,387	159,570
Total	4,920	100.0000	151,183		151,183	8,387	159,570

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
121 City Clerk	2,761	796	1,596
131 City Attorney	4,240	476	1,951
141 Civil Service Board	922	236	532
150 City Manager's Office	3,695	1,045	2,128
150.2 Agenda Coordination	605	158	355
160 Finance - Director's Office	2,457	376	1,774
161 Finance - General	5,816	197	4,789
162 Finance - Treasury	6,225	545	4,789
163 Finance - Financial	538	122	355
171-4 Human Resources	9,528	808	7,355
231 Management and Budget	4,994	572	3,772
241 GSA - Administration	2,774	1,038	1,509
243 GSA - Miami Riverside	1,067	463	377
244 GSA - Graphics	819	279	377
246 GSA - Light Fleet	6,638	3,960	1,509
247 GSA - Heavy Fleet	4,347	2,742	566
251 Information Technology	8,968	1,225	5,469
261 Procurement	4,387	408	3,394
271 Auditor General	2,284	327	1,697
301-3 Risk Management	4,423	1,608	2,263
431 Equal Opportunity &	642	168	377
371 Grants Administration	2,093	637	1,131
101 MAYOR	2,491	775	1,131
111-5 COMMISSIONERS	7,917	4,030	1,320
152 CODE COMPLIANCE	6,927	628	3,960
181-9 FIRE-RESCUE	61,112	16,053	16,596
190-1 POLICE	85,082	12,910	18,298
201-9 PUBLIC WORKS	20,384	5,294	10,184
211-3 SOLID WASTE	16,764	4,778	4,903
221 DEPT OF REAL ESTATE	10,099	4,300	4,337
242 GSA PROPERTY MNGT	4,047	1,148	1,697
245 GSA	1,202	565	377
281-4 BUILDING	16,815	3,280	8,109



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
291-8 PARKS &	59,971	12,911	16,973	30,087
342 ZONING	3,053	348	1,697	1,008
351-5 PLANNING	6,818	1,773	3,583	1,462
381 COMMUNICATIONS	1,815	424	1,131	260
401 CIP	5,832	2,106	3,206	520
441 OFFICE OF RESILIENCY	1,139	255	754	130
450 HUMAN SERVICES	8,665	3,061	3,394	2,210
910 CD-COMMUNITY &	13,157	6,928	5,092	1,137
920 CRA - COMMUNITY	1,999	1,999	0	0
930 LIBERTY CITY	186	186	0	0
940 VIRGINIA KEY	689	689	0	0
950 CIVILIAN	1,612	851	566	195
970 COMPONENT UNITS	58	58	0	0
980 ND - NON	1,868	1,446	0	422
Direct Billed	0	0	0	0
Total	419,925	104,982	155,373	159,570



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

HUMAN RESOURCES

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

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

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

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 171-4 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,939,501			5,939,501
Building Depreciation	23,607		23,607	
Equipment Depreciation	836		836	
131 City Attorney	149,496	52,715	202,211	
141 Civil Service Board	5,504	519	6,023	
150 City Manager's Office	31,111	4,304	35,415	
150.2 Agenda Coordination	10,332	2,926	13,258	
160 Finance - Director's Office	8,622	1,556	10,178	
161 Finance - General Accounting	21,534	3,030	24,564	
162 Finance - Treasury Management	12,544	900	13,444	
163 Finance - Financial System Services	8,972	556	9,528	
171-4 Human Resources		53,030	53,030	
231 Management and Budget		31,226	31,226	
243 GSA - Miami Riverside Center		120,971	120,971	
244 GSA - Graphics		(81)	(81)	
251 Information Technology		251,457	251,457	
261 Procurement		48,994	48,994	
271 Auditor General		6,014	6,014	
301-3 Risk Management		24,348	24,348	
431 Equal Opportunity & Diversity		5,586	5,586	
Total Allocated Additions:	272,558	608,051	880,609	880,609
Total To Be Allocated:	6,212,059	608,051		6,820,110



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
Wages & Benefits				
Salaries	3,337,974	0	3,004,177	333,797
Fringe Benefits	269,902	0	242,912	26,990
Other Expense & Cost				
Retirement Contribution	1,270,000	0	1,143,000	127,000
Life and Health Insurance	659,000	0	593,100	65,900
Workers' Compensation	94,000	0	84,600	9,400
Professional Service	146,127	0	131,514	14,613
Travel and Per Diem	5,227	0	4,704	523
Postage	610	0	549	61
Rentals and Leases	5,120	0	4,608	512
Other Current Charge	412	0	371	41
Repair and Maintenance	114,135	0	102,721	11,414
Office Supplies & Minor Equipment	32,432	0	29,189	3,243
Publications, Subscriptions, & Membershi	4,562	0	4,106	456
Major Machinery and Equipment	0	0	0	0
Depreciation	0	0	0	0
Departmental Totals				
Total Expenditures	5,939,501	0	5,345,551	593,950
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	5,939,501	0	5,345,551	593,950
Allocation Step 1				
Inbound- All Others	272,558	272,558	0	0
Reallocate Admin Costs		(272,558)	245,302	27,256
1st Allocation	6,212,059	0	5,590,853	621,206



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
<hr/>				
Allocation Step 2				
Inbound- All Others	608,051	608,051	0	0
Reallocate Admin Costs		(608,051)	547,246	60,805
2nd Allocation	608,051	0	547,246	60,805
Total For 00110 171-4 Human Resources				
Total Allocated	6,820,110	0	6,138,099	682,011



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 171-4 Human Resources

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2439	13,636		13,636		13,636
131 City Attorney	59	1.1992	67,045		67,045		67,045
141 Civil Service Board	5	0.1016	5,682		5,682		5,682
150 City Manager's Office	17	0.3455	19,318		19,318		19,318
150.2 Agenda Coordination	3	0.0610	3,409		3,409		3,409
160 Finance - Director's Office	10	0.2033	11,364		11,364		11,364
161 Finance - General Accounting	27	0.5488	30,681		30,681		30,681
162 Finance - Treasury Management	29	0.5894	32,954		32,954		32,954
163 Finance - Financial System Services	2	0.0407	2,273		2,273		2,273
171-4 Human Resources	42	0.8537	47,727		47,727		47,727
231 Management and Budget	20	0.4065	22,727		22,727	2,322	25,049
241 GSA - Administration	7	0.1423	7,954		7,954	813	8,767
243 GSA - Miami Riverside Center	7	0.1423	7,954		7,954	813	8,767
244 GSA - Graphics	5	0.1016	5,682		5,682	580	6,262
246 GSA - Light Fleet	36	0.7317	40,909		40,909	4,179	45,088
247 GSA - Heavy Fleet	32	0.6504	36,363		36,363	3,715	40,078
251 Information Technology	70	1.4228	79,545		79,545	8,126	87,671
261 Procurement	18	0.3659	20,454		20,454	2,090	22,544
271 Auditor General	8	0.1626	9,091		9,091	929	10,020
301-3 Risk Management	17	0.3455	19,318		19,318	1,974	21,292
431 Equal Opportunity & Diversity	3	0.0610	3,409		3,409	348	3,757
371 Grants Administration	10	0.2033	11,364		11,364	1,161	12,525
101 MAYOR	18	0.3659	20,454		20,454	2,090	22,544
111-5 COMMISSIONERS	79	1.6057	89,772		89,772	9,171	98,943
152 CODE COMPLIANCE	72	1.4634	81,817		81,817	8,358	90,175



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 171-4 Human Resources

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	876	17.8049	995,445		995,445	101,694	1,097,139
190-1 POLICE	1,658	33.6990	1,884,071		1,884,071	192,475	2,076,546
201-9 PUBLIC WORKS	151	3.0691	171,589		171,589	17,530	189,119
211-3 SOLID WASTE	218	4.4309	247,725		247,725	25,308	273,033
221 DEPT OF REAL ESTATE & ASSET	45	0.9146	51,136		51,136	5,224	56,360
242 GSA PROPERTY MNGT	37	0.7520	42,045		42,045	4,295	46,340
245 GSA COMMUNICATIONS SERVICES	8	0.1626	9,091		9,091	929	10,020
281-4 BUILDING	167	3.3943	189,771		189,771	19,387	209,158
291-8 PARKS & RECREATION	926	18.8211	1,052,262		1,052,262	107,499	1,159,761
342 ZONING	31	0.6301	35,227		35,227	3,599	38,826
351-5 PLANNING	45	0.9146	51,136		51,136	5,224	56,360
381 COMMUNICATIONS	8	0.1626	9,091		9,091	929	10,020
401 CIP	16	0.3252	18,182		18,182	1,857	20,039
441 OFFICE OF RESILIENCY AND	4	0.0813	4,545		4,545	464	5,009
450 HUMAN SERVICES	68	1.3821	77,272		77,272	7,894	85,166
910 CD-COMMUNITY & ECONOMIC	35	0.7114	39,772		39,772	4,063	43,835
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1220	6,818		6,818	697	7,515
980 ND - NON DEPARTMENTAL	13	0.2642	14,773		14,773	1,509	16,282
SubTotal	4,920	100.0000	5,590,853		5,590,853	547,246	6,138,099
Total	4,920	100.0000	5,590,853		5,590,853	547,246	6,138,099

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	12.0	0.2439	1,515		1,515		1,515
131 City Attorney	59.0	1.1992	7,449		7,449		7,449
141 Civil Service Board	5.0	0.1016	631		631		631
150 City Manager's Office	17.0	0.3455	2,146		2,146		2,146
150.2 Agenda Coordination	3.0	0.0610	379		379		379
160 Finance - Director's Office	10.0	0.2033	1,263		1,263		1,263
161 Finance - General Accounting	27.0	0.5488	3,409		3,409		3,409
162 Finance - Treasury Management	29.0	0.5894	3,662		3,662		3,662
163 Finance - Financial System Services	2.0	0.0407	253		253		253
171-4 Human Resources	42.0	0.8537	5,303		5,303		5,303
231 Management and Budget	20.0	0.4065	2,525		2,525	258	2,783
241 GSA - Administration	7.0	0.1423	884		884	90	974
243 GSA - Miami Riverside Center	7.0	0.1423	884		884	90	974
244 GSA - Graphics	5.0	0.1016	631		631	64	695
246 GSA - Light Fleet	36.0	0.7317	4,545		4,545	464	5,009
247 GSA - Heavy Fleet	32.0	0.6504	4,040		4,040	413	4,453
251 Information Technology	70.0	1.4228	8,838		8,838	903	9,741
261 Procurement	18.0	0.3659	2,273		2,273	232	2,505
271 Auditor General	8.0	0.1626	1,010		1,010	103	1,113
301-3 Risk Management	17.0	0.3455	2,146		2,146	219	2,365
431 Equal Opportunity & Diversity	3.0	0.0610	379		379	39	418
371 Grants Administration	10.0	0.2033	1,263		1,263	129	1,392
101 MAYOR	18.0	0.3659	2,273		2,273	232	2,505
111-5 COMMISSIONERS	79.0	1.6057	9,975		9,975	1,019	10,994
152 CODE COMPLIANCE	72.0	1.4634	9,091		9,091	929	10,020



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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
181-9 FIRE-RESCUE	876.0	17.8049	110,605		110,605	11,299	121,904
190-1 POLICE	1,658.0	33.6990	209,341		209,341	21,390	230,731
201-9 PUBLIC WORKS	151.0	3.0691	19,065		19,065	1,948	21,013
211-3 SOLID WASTE	218.0	4.4309	27,525		27,525	2,812	30,337
221 DEPT OF REAL ESTATE & ASSET	45.0	0.9146	5,682		5,682	580	6,262
242 GSA PROPERTY MNGT	37.0	0.7520	4,672		4,672	477	5,149
245 GSA COMMUNICATIONS SERVICES	8.0	0.1626	1,010		1,010	103	1,113
281-4 BUILDING	167.0	3.3943	21,086		21,086	2,154	23,240
291-8 PARKS & RECREATION	926.0	18.8211	116,918		116,918	11,944	128,862
342 ZONING	31.0	0.6301	3,914		3,914	400	4,314
351-5 PLANNING	45.0	0.9146	5,682		5,682	580	6,262
381 COMMUNICATIONS	8.0	0.1626	1,010		1,010	103	1,113
401 CIP	16.0	0.3252	2,020		2,020	206	2,226
441 OFFICE OF RESILIENCY AND	4.0	0.0813	505		505	52	557
450 HUMAN SERVICES	68.0	1.3821	8,586		8,586	877	9,463
910 CD-COMMUNITY & ECONOMIC	35.0	0.7114	4,419		4,419	451	4,870
950 CIVILIAN INVESTIGATIVE PANEL	6.0	0.1220	758		758	77	835
980 ND - NON DEPARTMENTAL	13.0	0.2642	1,641		1,641	168	1,809
SubTotal	4,920.0	100.0000	621,206		621,206	60,805	682,011
Total	4,920.0	100.0000	621,206		621,206	60,805	682,011

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 171-4 Human Resources

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	15,151	13,636	1,515
131 City Attorney	74,494	67,045	7,449
141 Civil Service Board	6,313	5,682	631
150 City Manager's Office	21,464	19,318	2,146
150.2 Agenda Coordination	3,788	3,409	379
160 Finance - Director's Office	12,627	11,364	1,263
161 Finance - General	34,090	30,681	3,409
162 Finance - Treasury	36,616	32,954	3,662
163 Finance - Financial	2,526	2,273	253
171-4 Human Resources	53,030	47,727	5,303
231 Management and Budget	27,832	25,049	2,783
241 GSA - Administration	9,741	8,767	974
243 GSA - Miami Riverside	9,741	8,767	974
244 GSA - Graphics	6,957	6,262	695
246 GSA - Light Fleet	50,097	45,088	5,009
247 GSA - Heavy Fleet	44,531	40,078	4,453
251 Information Technology	97,412	87,671	9,741
261 Procurement	25,049	22,544	2,505
271 Auditor General	11,133	10,020	1,113
301-3 Risk Management	23,657	21,292	2,365
431 Equal Opportunity &	4,175	3,757	418
371 Grants Administration	13,917	12,525	1,392
101 MAYOR	25,049	22,544	2,505
111-5 COMMISSIONERS	109,937	98,943	10,994
152 CODE COMPLIANCE	100,195	90,175	10,020
181-9 FIRE-RESCUE	1,219,043	1,097,139	121,904
190-1 POLICE	2,307,277	2,076,546	230,731
201-9 PUBLIC WORKS	210,132	189,119	21,013
211-3 SOLID WASTE	303,370	273,033	30,337
221 DEPT OF REAL ESTATE	62,622	56,360	6,262
242 GSA PROPERTY MNGT	51,489	46,340	5,149
245 GSA	11,133	10,020	1,113
281-4 BUILDING	232,398	209,158	23,240



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 171-4 Human Resources

Receiving Department	Total	Employee Relations	Labor Relations
291-8 PARKS &	1,288,623	1,159,761	128,862
342 ZONING	43,140	38,826	4,314
351-5 PLANNING	62,622	56,360	6,262
381 COMMUNICATIONS	11,133	10,020	1,113
401 CIP	22,265	20,039	2,226
441 OFFICE OF RESILIENCY	5,566	5,009	557
450 HUMAN SERVICES	94,629	85,166	9,463
910 CD-COMMUNITY &	48,705	43,835	4,870
950 CIVILIAN	8,350	7,515	835
980 ND - NON	18,091	16,282	1,809
Direct Billed	0	0	0
Total	6,820,110	6,138,099	682,011



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 231 Management and Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,105,890			10,105,890
Building Depreciation	6,923		6,923	
Equipment Depreciation	969		969	
131 City Attorney	25,205	8,888	34,093	
141 Civil Service Board	2,621	247	2,868	
150 City Manager's Office	14,815	2,049	16,864	
150.2 Agenda Coordination	15,968	4,522	20,490	
160 Finance - Director's Office	4,106	741	4,847	
161 Finance - General Accounting	11,258	1,600	12,858	
162 Finance - Treasury Management	8,884	638	9,522	
163 Finance - Financial System Services	4,703	291	4,994	
171-4 Human Resources	25,252	2,580	27,832	
231 Management and Budget		62,452	62,452	
243 GSA - Miami Riverside Center		35,475	35,475	
244 GSA - Graphics		(15)	(15)	
251 Information Technology		100,148	100,148	
261 Procurement		21,954	21,954	
271 Auditor General		13,230	13,230	
301-3 Risk Management		11,524	11,524	
431 Equal Opportunity & Diversity		2,660	2,660	
Total Allocated Additions:	120,704	268,984	389,688	389,688
Total To Be Allocated:	10,226,594	268,984		10,495,578



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget

	Total	General & Admin	Budget Requests
Wages & Benefits			
Salaries	7,343,328	7,343,328	0
Fringe Benefits	308,506	308,506	0
Other Expense & Cost			
Retirement Contribution	630,000	630,000	0
Life and Health Insurance	329,000	329,000	0
Workers' Compensation	43,000	43,000	0
Professional Service	626,705	626,705	0
Travel and Per Diem	26,453	26,453	0
Communications and Relations	10,640	10,640	0
Postage	4,945	4,945	0
Rentals and Leases	1,565	1,565	0
Repair and Maintenance	69,000	69,000	0
Advertising and Relations	229,152	229,152	0
Other Current Charge	10,395	10,395	0
Office Supplies & Minor Equipment	196,699	196,699	0
Publications, Subscriptions, & Membershi	20,140	20,140	0
Transfer and Others	256,362	256,362	0
Major Machinery and Equipment	0	0	0
Capital Outlay	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	10,105,890	10,105,890	0
Deductions			
Total Deductions	0	0	0
Functional Cost	10,105,890	10,105,890	0
Allocation Step 1			
Inbound- All Others	120,704	120,704	0
Reallocate Admin Costs		(10,226,594)	10,226,594
1st Allocation	10,226,594	0	10,226,594



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<hr/>			
Allocation Step 2			
Inbound- All Others	268,984	268,984	0
Reallocate Admin Costs		(268,984)	268,984
2nd Allocation	268,984	0	268,984
Total For 00120 231 Management and Budget			
Total Allocated	10,495,578	0	10,495,578



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 231 Management and Budget

Activity - Budget Requests

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	1	0.1527	15,613		15,613		15,613
150.2 Agenda Coordination	1	0.1527	15,613		15,613		15,613
160 Finance - Director's Office	1	0.1527	15,613		15,613		15,613
171-4 Human Resources	2	0.3053	31,226		31,226		31,226
231 Management and Budget	4	0.6107	62,452		62,452		62,452
241 GSA - Administration	3	0.4580	46,839		46,839	1,249	48,088
251 Information Technology	2	0.3053	31,226		31,226	833	32,059
301-3 Risk Management	1	0.1527	15,613		15,613	416	16,029
152 CODE COMPLIANCE	4	0.6107	62,452		62,452	1,666	64,118
181-9 FIRE-RESCUE	174	26.5649	2,716,683		2,716,683	72,451	2,789,134
190-1 POLICE	328	50.0763	5,121,106		5,121,106	136,574	5,257,680
201-9 PUBLIC WORKS	13	1.9847	202,971		202,971	5,413	208,384
211-3 SOLID WASTE	52	7.9389	811,882		811,882	21,652	833,534
221 DEPT OF REAL ESTATE & ASSET	2	0.3053	31,226		31,226	833	32,059
281-4 BUILDING	19	2.9008	296,649		296,649	7,911	304,560
291-8 PARKS & RECREATION	14	2.1374	218,584		218,584	5,829	224,413
342 ZONING	4	0.6107	62,452		62,452	1,666	64,118
351-5 PLANNING	5	0.7634	78,066		78,066	2,082	80,148
381 COMMUNICATIONS	3	0.4580	46,839		46,839	1,249	48,088
401 CIP	7	1.0687	109,292		109,292	2,915	112,207
450 HUMAN SERVICES	14	2.1374	218,584		218,584	5,829	224,413
910 CD-COMMUNITY & ECONOMIC	1	0.1527	15,613		15,613	416	16,029
SubTotal	655	100.0000	10,226,594		10,226,594	268,984	10,495,578
Total	655	100.0000	10,226,594		10,226,594	268,984	10,495,578



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 231 Management and Budget**

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Tran



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
131 City Attorney	15,613	15,613
150.2 Agenda Coordination	15,613	15,613
160 Finance - Director's Office	15,613	15,613
171-4 Human Resources	31,226	31,226
231 Management and Budget	62,452	62,452
241 GSA - Administration	48,088	48,088
251 Information Technology	32,059	32,059
301-3 Risk Management	16,029	16,029
152 CODE COMPLIANCE	64,118	64,118
181-9 FIRE-RESCUE	2,789,134	2,789,134
190-1 POLICE	5,257,680	5,257,680
201-9 PUBLIC WORKS	208,384	208,384
211-3 SOLID WASTE	833,534	833,534
221 DEPT OF REAL ESTATE	32,059	32,059
281-4 BUILDING	304,560	304,560
291-8 PARKS &	224,413	224,413
342 ZONING	64,118	64,118
351-5 PLANNING	80,148	80,148
381 COMMUNICATIONS	48,088	48,088
401 CIP	112,207	112,207
450 HUMAN SERVICES	224,413	224,413
910 CD-COMMUNITY &	16,029	16,029
Direct Billed	0	0
Total	10,495,578	10,495,578



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 241 GSA - Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,387,357			8,387,357
Capital Outlay	(2,735,476)			
Total Deductions:	(2,735,476)			(2,735,476)
Building Depreciation	1,545		1,545	
Equipment Depreciation	449,190		449,190	
131 City Attorney	60,606	21,371	81,977	
141 Civil Service Board	917	86	1,003	
150 City Manager's Office	5,185	717	5,902	
150.2 Agenda Coordination	939	266	1,205	
160 Finance - Director's Office	1,437	259	1,696	
161 Finance - General Accounting	19,888	2,984	22,872	
162 Finance - Treasury Management	16,123	1,158	17,281	
163 Finance - Financial System Services	2,615	159	2,774	
171-4 Human Resources	8,838	903	9,741	
231 Management and Budget	46,839	1,249	48,088	
241 GSA - Administration		332,288	332,288	
243 GSA - Miami Riverside Center		7,911	7,911	
244 GSA - Graphics		(69)	(69)	
246 GSA - Light Fleet		102,074	102,074	
247 GSA - Heavy Fleet		(119,517)	(119,517)	
251 Information Technology		256,236	256,236	
261 Procurement		37,475	37,475	
271 Auditor General		1,480	1,480	
301-3 Risk Management		25,613	25,613	
431 Equal Opportunity & Diversity		931	931	
Total Allocated Additions:	614,122	673,574	1,287,696	1,287,696



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 241 GSA - Administration**

Total To Be Allocated:

<u>6,266,003</u>	<u>673,574</u>	<u>6,939,577</u>
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
Wages & Benefits			
Salaries	821,695	0	821,695
Fringe Benefits	71,685	0	71,685
Other Expense & Cost			
Retirement Contribution	278,000	0	278,000
Life and Health Insurance	165,000	0	165,000
Workers' Compensation	52,000	0	52,000
Professional Service	83,456	0	83,456
Communications & Relations	5,746	0	5,746
Postage	60	0	60
Utility Services	106,509	0	106,509
Rentals and Leases	1,109	0	1,109
Insurance	2,525,000	0	2,525,000
Repair and Maintenance	653,422	0	653,422
Other Current Charge	168	0	168
Office Supplies & Minor Equipment	59,201	0	59,201
Other Materials & Supplies	39,686	0	39,686
Publications, Subscriptions, and Members	2,104	0	2,104
Major Machinery and Equipment	787,040	0	787,040
*Capital Outlay	2,735,476	2,735,476	0
Depreciation	0	0	0
Transfer and Others	0	0	0
Departmental Totals			
Total Expenditures	8,387,357	2,735,476	5,651,881
Deductions			
Total Deductions	(2,735,476)	(2,735,476)	0
Functional Cost			
Functional Cost	5,651,881	0	5,651,881



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
Allocation Step 1			
Inbound- All Others	614,122	614,122	0
Reallocate Admin Costs		(614,122)	614,122
1st Allocation	6,266,003	0	6,266,003
Allocation Step 2			
Inbound- All Others	673,574	673,574	0
Reallocate Admin Costs		(673,574)	673,574
2nd Allocation	673,574	0	673,574
Total For 00130 241 GSA - Administration			
Total Allocated	6,939,577	0	6,939,577



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .4 - Detail Activity Allocations
 For Department 241 GSA - Administration**

Activity - Direction and Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
241 GSA - Administration	7	5.3030	332,288		332,288		332,288
243 GSA - Miami Riverside Center	7	5.3030	332,288		332,288	37,720	370,008
244 GSA - Graphics	5	3.7879	237,349		237,349	26,943	264,292
246 GSA - Light Fleet	36	27.2727	1,708,910		1,708,910	193,989	1,902,899
247 GSA - Heavy Fleet	32	24.2424	1,519,031		1,519,031	172,435	1,691,466
242 GSA PROPERTY MNGT	37	28.0304	1,756,379		1,756,379	199,378	1,955,757
245 GSA COMMUNICATIONS SERVICES	8	6.0606	379,758		379,758	43,109	422,867
SubTotal	132	100.0000	6,266,003		6,266,003	673,574	6,939,577
Total	132	100.0000	6,266,003		6,266,003	673,574	6,939,577

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 241 GSA - Administration**

Receiving Department	Total Direction and Leadership	
241 GSA - Administration	332,288	332,288
243 GSA - Miami Riverside	370,008	370,008
244 GSA - Graphics	264,292	264,292
246 GSA - Light Fleet	1,902,899	1,902,899
247 GSA - Heavy Fleet	1,691,466	1,691,466
242 GSA PROPERTY MNGT	1,955,757	1,955,757
245 GSA	422,867	422,867
Direct Billed	0	0
Total	6,939,577	6,939,577



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department 243 GSA - Miami Riverside Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,276,250			2,276,250
Building Depreciation	12,402		12,402	
Equipment Depreciation	4,322		4,322	
141 Civil Service Board	917	86	1,003	
150 City Manager's Office	5,185	717	5,902	
160 Finance - Director's Office	1,437	259	1,696	
161 Finance - General Accounting	10,593	1,524	12,117	
162 Finance - Treasury Management	7,195	517	7,712	
163 Finance - Financial System Services	1,008	59	1,067	
171-4 Human Resources	8,838	903	9,741	
241 GSA - Administration	332,288	37,720	370,008	
243 GSA - Miami Riverside Center		63,576	63,576	
261 Procurement		23,593	23,593	
271 Auditor General		822	822	
301-3 Risk Management		4,033	4,033	
431 Equal Opportunity & Diversity		931	931	
Total Allocated Additions:	384,185	134,740	518,925	518,925
Total To Be Allocated:	2,660,435	134,740		2,795,175



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
Wages & Benefits				
Salaries	456,218	173,363	228,109	54,746
Fringe Benefits	34,473	13,100	17,236	4,137
Other Expense & Cost				
Retirement Contribution	199,000	75,620	99,500	23,880
Life and Health Insurance	144,000	54,720	72,000	17,280
Workers' Compensation	33,000	12,540	16,500	3,960
Professional Service	707,249	268,755	353,624	84,870
Utility Services	584,937	222,276	292,469	70,192
Rentals and Leases	2,296	872	1,148	276
Repair and Maintenance	110,171	41,865	55,085	13,221
Other Current Charges	322	122	161	39
Office Supplies & Minor Equipment	799	304	399	96
Other Materials & Supplies	1,100	418	550	132
Publications, Subscriptions, & Membershi	2,685	1,020	1,343	322
Major Machinery and Equipment	0	0	0	0
Capital Outlay	0	0	0	0
Depreciation	0	0	0	0
Departmental Totals				
Total Expenditures	2,276,250	864,975	1,138,124	273,151
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	2,276,250	864,975	1,138,124	273,151
Allocation Step 1				
Inbound- All Others	384,185	384,185	0	0
Reallocate Admin Costs		(1,249,160)	1,007,386	241,774
1st Allocation	2,660,435	0	2,145,510	514,925



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
<hr/>				
Allocation Step 2				
Inbound- All Others	134,740	134,740	0	0
Reallocate Admin Costs		(134,740)	108,661	26,079
2nd Allocation	134,740	0	108,661	26,079
Total For 00140 243 GSA - Miami Riverside				
Total Allocated	2,795,175	0	2,254,171	541,004



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	7.3544	157,789		157,789		157,789
141 Civil Service Board	1,144	0.7306	15,675		15,675		15,675
150 City Manager's Office	3,795	2.4236	51,998		51,998		51,998
150.2 Agenda Coordination	70	0.0447	959		959		959
160 Finance - Director's Office	16,454	10.5079	225,448		225,448		225,448
171-4 Human Resources	8,832	5.6403	121,014		121,014		121,014
231 Management and Budget	2,590	1.6540	35,487		35,487		35,487
241 GSA - Administration	578	0.3691	7,920		7,920		7,920
243 GSA - Miami Riverside Center	4,640	2.9632	63,576		63,576		63,576
251 Information Technology	11,964	7.6405	163,927		163,927	12,153	176,080
261 Procurement	2,621	1.6738	35,912		35,912	2,662	38,574
271 Auditor General	5,161	3.2959	70,715		70,715	5,243	75,958
301-3 Risk Management	2,907	1.8565	39,831		39,831	2,953	42,784
431 Equal Opportunity & Diversity	952	0.6080	13,044		13,044	967	14,011
371 Grants Administration	1,624	1.0371	22,252		22,252	1,650	23,902
111-5 COMMISSIONERS	294	0.1878	4,028		4,028	299	4,327
152 CODE COMPLIANCE	2,618	1.6719	35,871		35,871	2,659	38,530
181-9 FIRE-RESCUE	11,837	7.5594	162,187		162,187	12,024	174,211
190-1 POLICE	2,800	1.7881	38,365		38,365	2,844	41,209
201-9 PUBLIC WORKS	10,596	6.7668	145,183		145,183	10,764	155,947
221 DEPT OF REAL ESTATE & ASSET	7,848	5.0119	107,531		107,531	7,972	115,503
281-4 BUILDING	18,961	12.1090	259,798		259,798	19,261	279,059
291-8 PARKS & RECREATION	3,462	2.2109	47,435		47,435	3,517	50,952
342 ZONING	4,964	3.1701	68,015		68,015	5,043	73,058
351-5 PLANNING	8,201	5.2373	112,368		112,368	8,331	120,699



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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
381 COMMUNICATIONS	2,456	1.5685	33,651		33,651	2,495	36,146
401 CIP	5,318	3.3962	72,866		72,866	5,402	78,268
450 HUMAN SERVICES	1,900	1.2134	26,033		26,033	1,930	27,963
980 ND - NON DEPARTMENTAL	484	0.3091	6,632		6,632	492	7,124
SubTotal	156,587	100.0000	2,145,510		2,145,510	108,661	2,254,171
Total	156,587	100.0000	2,145,510		2,145,510	108,661	2,254,171

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	6,911	1.1038	5,684	-6,911	-1,227		-1,227
141 Civil Service Board	90	0.0144	74	-90	-16		-16
150 City Manager's Office	348	0.0556	286	-348	-62		-62
150.2 Agenda Coordination	1,137	0.1816	935	-1,137	-202		-202
160 Finance - Director's Office	13,290	2.1227	10,930	-13,290	-2,360		-2,360
162 Finance - Treasury Management	4,199	0.6707	3,453	-4,199	-746		-746
171-4 Human Resources	241	0.0385	198	-241	-43		-43
231 Management and Budget	69	0.0110	57	-69	-12		-12
241 GSA - Administration	48	0.0077	39	-48	-9		-9
261 Procurement	42	0.0067	35	-42	-7	2	-5
301-3 Risk Management	5,816	0.9289	4,783	-5,816	-1,033	253	-780
101 MAYOR	22	0.0035	18	-22	-4	1	-3
111-5 COMMISSIONERS	51,143	8.1687	42,063	-51,143	-9,080	2,224	-6,856
152 CODE COMPLIANCE	85,140	13.5988	70,024	-85,140	-15,116	3,702	-11,414
181-9 FIRE-RESCUE	1,708	0.2728	1,405	-1,708	-303	74	-229
190-1 POLICE	40,073	6.4006	32,958	-40,073	-7,115	1,742	-5,373
201-9 PUBLIC WORKS	372	0.0594	306	-372	-66	16	-50
211-3 SOLID WASTE	57,978	9.2604	47,684	-57,978	-10,294	2,521	-7,773
221 DEPT OF REAL ESTATE & ASSET	4,555	0.7275	3,746	-4,555	-809	198	-611
281-4 BUILDING	115,844	18.5029	95,276	-115,844	-20,568	5,037	-15,531
291-8 PARKS & RECREATION	787	0.1257	647	-787	-140	34	-106
342 ZONING	4,161	0.6646	3,422	-4,161	-739	181	-558
351-5 PLANNING	202,745	32.3834	166,750	-202,745	-35,995	8,817	-27,178
401 CIP	1,511	0.2413	1,243	-1,511	-268	66	-202
450 HUMAN SERVICES	123	0.0196	101	-123	-22	5	-17



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	4,474	0.7146	3,680	-4,474	-794	195	-599
920 CRA - COMMUNITY	5	0.0008	4	-5	-1		-1
930 LIBERTY CITY	67	0.0107	55	-67	-12	3	-9
950 CIVILIAN INVESTIGATIVE PANEL	148	0.0236	122	-148	-26	6	-20
960 PENSION	23,037	3.6795	18,947	-23,037	-4,090	1,002	-3,088
SubTotal	626,084	100.0000	514,925	-626,084	-111,159	26,079	-85,080
Direct Billed				626,084	626,084		626,084
Total	626,084	100.0000	514,925		514,925	26,079	541,004

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 243 GSA - Miami Riverside Center

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	(1,227)	0	(1,227)
131 City Attorney	157,789	157,789	0
141 Civil Service Board	15,659	15,675	(16)
150 City Manager's Office	51,936	51,998	(62)
150.2 Agenda Coordination	757	959	(202)
160 Finance - Director's Office	223,088	225,448	(2,360)
162 Finance - Treasury	(746)	0	(746)
171-4 Human Resources	120,971	121,014	(43)
231 Management and Budget	35,475	35,487	(12)
241 GSA - Administration	7,911	7,920	(9)
243 GSA - Miami Riverside	63,576	63,576	0
251 Information Technology	176,080	176,080	0
261 Procurement	38,569	38,574	(5)
271 Auditor General	75,958	75,958	0
301-3 Risk Management	42,004	42,784	(780)
431 Equal Opportunity &	14,011	14,011	0
371 Grants Administration	23,902	23,902	0
101 MAYOR	(3)	0	(3)
111-5 COMMISSIONERS	(2,529)	4,327	(6,856)
152 CODE COMPLIANCE	27,116	38,530	(11,414)
181-9 FIRE-RESCUE	173,982	174,211	(229)
190-1 POLICE	35,836	41,209	(5,373)
201-9 PUBLIC WORKS	155,897	155,947	(50)
211-3 SOLID WASTE	(7,773)	0	(7,773)
221 DEPT OF REAL ESTATE	114,892	115,503	(611)
281-4 BUILDING	263,528	279,059	(15,531)
291-8 PARKS &	50,846	50,952	(106)
342 ZONING	72,500	73,058	(558)
351-5 PLANNING	93,521	120,699	(27,178)
381 COMMUNICATIONS	36,146	36,146	0
401 CIP	78,066	78,268	(202)
450 HUMAN SERVICES	27,946	27,963	(17)
910 CD-COMMUNITY &	(599)	0	(599)



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 243 GSA - Miami Riverside Center

Receiving Department	Total	MRC Operations	Mail Operations
920 CRA - COMMUNITY	(1)	0	(1)
930 LIBERTY CITY	(9)	0	(9)
950 CIVILIAN	(20)	0	(20)
960 PENSION	(3,088)	0	(3,088)
980 ND - NON	7,124	7,124	0
Direct Billed	626,084	0	626,084
Total	2,795,175	2,254,171	541,004



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 244 GSA - Graphics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	716,341			716,341
Equipment Depreciation	16,351		16,351	
141 Civil Service Board	655	62	717	
150 City Manager's Office	3,704	512	4,216	
160 Finance - Director's Office	1,026	185	1,211	
161 Finance - General Accounting	6,263	930	7,193	
162 Finance - Treasury Management	4,427	317	4,744	
163 Finance - Financial System Services	773	46	819	
171-4 Human Resources	6,313	644	6,957	
241 GSA - Administration	237,349	26,943	264,292	
244 GSA - Graphics		(355)	(355)	
261 Procurement		12,358	12,358	
271 Auditor General		656	656	
301-3 Risk Management		2,881	2,881	
431 Equal Opportunity & Diversity		665	665	
Total Allocated Additions:	<u>276,861</u>	<u>45,844</u>	<u>322,705</u>	<u>322,705</u>
Total To Be Allocated:	<u><u>993,202</u></u>	<u><u>45,844</u></u>		<u><u>1,039,046</u></u>



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Wages & Benefits			
Salaries	363,909	0	363,909
Fringe Benefits	27,444	0	27,444
Other Expense & Cost			
Retirement Contribution	153,000	0	153,000
Life and Health Insurance	62,000	0	62,000
Workers' Compensation	25,000	0	25,000
Professional Service	30,149	0	30,149
Rentals and Leases	646	0	646
Repair and Maintenance	16,488	0	16,488
Printing and Graphics	30,326	0	30,326
Office Supplies & Minor Equipment	1,166	0	1,166
Other Materials and Supplies	0	0	0
Publications, Subscriptions, & Membershi	6,213	0	6,213
Major Machinery and Equipment	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	716,341	0	716,341
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	716,341	0	716,341
Allocation Step 1			
Inbound- All Others	276,861	276,861	0
Reallocate Admin Costs		(276,861)	276,861
1st Allocation	993,202	0	993,202
Allocation Step 2			
Inbound- All Others	45,844	45,844	0
Reallocate Admin Costs		(45,844)	45,844
2nd Allocation	45,844	0	45,844



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Total For 00150 244 GSA - Graphics			
Total Allocated	1,039,046	0	1,039,046



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	1,099	0.0670	666	-1,099	-433		-433
131 City Attorney	1,896	0.1157	1,149	-1,896	-747		-747
150 City Manager's Office	371	0.0226	225	-371	-146		-146
150.2 Agenda Coordination	1,593	0.0972	965	-1,593	-628		-628
160 Finance - Director's Office	3,566	0.2175	2,160	-3,566	-1,406		-1,406
162 Finance - Treasury Management	13	0.0008	8	-13	-5		-5
171-4 Human Resources	206	0.0126	125	-206	-81		-81
231 Management and Budget	38	0.0023	23	-38	-15		-15
241 GSA - Administration	174	0.0106	105	-174	-69		-69
244 GSA - Graphics	900	0.0549	545	-900	-355		-355
246 GSA - Light Fleet	496	0.0303	300	-496	-196	14	-182
251 Information Technology	1,179	0.0719	714	-1,179	-465	33	-432
261 Procurement	249	0.0152	151	-249	-98	7	-91
271 Auditor General	12	0.0007	7	-12	-5		-5
301-3 Risk Management	705	0.0430	427	-705	-278	20	-258
371 Grants Administration	167	0.0102	101	-167	-66	5	-61
101 MAYOR	1,741	0.1062	1,055	-1,741	-686	49	-637
111-5 COMMISSIONERS	931,894	56.8431	564,569	-931,894	-367,325	26,219	-341,106
152 CODE COMPLIANCE	3,925	0.2394	2,378	-3,925	-1,547	110	-1,437
181-9 FIRE-RESCUE	20,098	1.2259	12,176	-20,098	-7,922	565	-7,357
190-1 POLICE	18,780	1.1455	11,377	-18,780	-7,403	528	-6,875
201-9 PUBLIC WORKS	742	0.0453	450	-742	-292	21	-271
211-3 SOLID WASTE	599,575	36.5726	363,240	-599,575	-236,335	16,868	-219,467
221 DEPT OF REAL ESTATE & ASSET	2,108	0.1286	1,277	-2,108	-831	59	-772
242 GSA PROPERTY MNGT	437	0.0267	265	-437	-172	12	-160



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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
281-4 BUILDING	7,968	0.4860	4,827	-7,968	-3,141	224	-2,917
291-8 PARKS & RECREATION	32,316	1.9712	19,578	-32,316	-12,738	909	-11,829
351-5 PLANNING	2,361	0.1440	1,430	-2,361	-931	66	-865
381 COMMUNICATIONS	78	0.0048	47	-78	-31	2	-29
401 CIP	2,458	0.1499	1,489	-2,458	-969	69	-900
441 OFFICE OF RESILIENCY AND	371	0.0226	225	-371	-146	10	-136
450 HUMAN SERVICES	1,670	0.1019	1,012	-1,670	-658	47	-611
910 CD-COMMUNITY & ECONOMIC	37	0.0023	22	-37	-15	1	-14
920 CRA - COMMUNITY	2	0.0001	1	-2	-1		-1
940 VIRGINIA KEY	26	0.0016	16	-26	-10	1	-9
950 CIVILIAN INVESTIGATIVE PANEL	160	0.0098	97	-160	-63	5	-58
SubTotal	1,639,411	100.0000	993,202	-1,639,411	-646,209	45,844	-600,365
Direct Billed				1,639,411	1,639,411		1,639,411
Total	1,639,411	100.0000	993,202		993,202	45,844	1,039,046

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
121 City Clerk	(433)	(433)
131 City Attorney	(747)	(747)
150 City Manager's Office	(146)	(146)
150.2 Agenda Coordination	(628)	(628)
160 Finance - Director's Office	(1,406)	(1,406)
162 Finance - Treasury	(5)	(5)
171-4 Human Resources	(81)	(81)
231 Management and Budget	(15)	(15)
241 GSA - Administration	(69)	(69)
244 GSA - Graphics	(355)	(355)
246 GSA - Light Fleet	(182)	(182)
251 Information Technology	(432)	(432)
261 Procurement	(91)	(91)
271 Auditor General	(5)	(5)
301-3 Risk Management	(258)	(258)
371 Grants Administration	(61)	(61)
101 MAYOR	(637)	(637)
111-5 COMMISSIONERS	(341,106)	(341,106)
152 CODE COMPLIANCE	(1,437)	(1,437)
181-9 FIRE-RESCUE	(7,357)	(7,357)
190-1 POLICE	(6,875)	(6,875)
201-9 PUBLIC WORKS	(271)	(271)
211-3 SOLID WASTE	(219,467)	(219,467)
221 DEPT OF REAL ESTATE	(772)	(772)
242 GSA PROPERTY MNGT	(160)	(160)
281-4 BUILDING	(2,917)	(2,917)
291-8 PARKS &	(11,829)	(11,829)
351-5 PLANNING	(865)	(865)
381 COMMUNICATIONS	(29)	(29)
401 CIP	(900)	(900)
441 OFFICE OF RESILIENCY	(136)	(136)
450 HUMAN SERVICES	(611)	(611)
910 CD-COMMUNITY &	(14)	(14)



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
920 CRA - COMMUNITY	(1)	(1)
940 VIRGINIA KEY	(9)	(9)
950 CIVILIAN	(58)	(58)
Direct Billed	1,639,411	1,639,411
Total	1,039,046	1,039,046



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 246 GSA - Light Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,962,763			8,962,763
Major Machinery and Equipment	(1,376,681)			
Total Deductions:	(1,376,681)			(1,376,681)
Equipment Depreciation	1,253,648		1,253,648	
141 Civil Service Board	4,718	444	5,162	
150 City Manager's Office	26,667	3,689	30,356	
160 Finance - Director's Office	7,391	1,333	8,724	
161 Finance - General Accounting	185,366	26,725	212,091	
162 Finance - Treasury Management	61,473	4,413	65,886	
163 Finance - Financial System Services	6,269	369	6,638	
171-4 Human Resources	45,454	4,643	50,097	
241 GSA - Administration	1,708,910	193,989	1,902,899	
244 GSA - Graphics	(196)	14	(182)	
261 Procurement		65,536	65,536	
271 Auditor General		4,433	4,433	
301-3 Risk Management		23,758	23,758	
431 Equal Opportunity & Diversity		4,788	4,788	
Total Allocated Additions:	3,299,700	334,134	3,633,834	3,633,834
Total To Be Allocated:	10,885,782	334,134		11,219,916



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
Wages & Benefits			
Salaries	2,460,361	0	2,460,361
Fringe Benefits	219,262	0	219,262
Other Expense & Cost			
Retirement Contribution	927,000	0	927,000
Life and Health Insurance	628,000	0	628,000
Workers' Compensation	174,159	0	174,159
Professional Service	76,558	0	76,558
Travel and Per Diem	0	0	0
Rentals and Leases	0	0	0
Repair and Maintenance	3,031,034	0	3,031,034
Printing and Graphics	990	0	990
Other Current Charge	1,624	0	1,624
Office Supplies & Minor Equipment	19,591	0	19,591
Other Materials & Supplies	18,974	0	18,974
Publications, Subscriptions, & Membershi	28,529	0	28,529
*Major Machinery and Equipment	1,376,681	1,376,681	0
Capital Outlay	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	8,962,763	1,376,681	7,586,082
Deductions			
Total Deductions	(1,376,681)	(1,376,681)	0
Functional Cost	7,586,082	0	7,586,082
Allocation Step 1			
Inbound- All Others	3,299,700	3,299,700	0
Reallocate Admin Costs	(3,299,700)	(3,299,700)	3,299,700
1st Allocation	10,885,782	0	10,885,782



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
<hr/>			
Allocation Step 2			
Inbound- All Others	334,134	334,134	0
Reallocate Admin Costs		(334,134)	334,134
2nd Allocation	334,134	0	334,134
Total For 00160 246 GSA - Light Fleet			
Total Allocated	11,219,916	0	11,219,916



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	231	0.0042	453	-231	222		222
150 City Manager's Office	2,165	0.0390	4,246	-2,165	2,081		2,081
241 GSA - Administration	106,192	1.9132	208,266	-106,192	102,074		102,074
251 Information Technology	5,208	0.0938	10,214	-5,208	5,006	320	5,326
261 Procurement	136	0.0025	267	-136	131	8	139
301-3 Risk Management	13	0.0002	25	-13	12	1	13
101 MAYOR	2,488	0.0448	4,880	-2,488	2,392	153	2,545
111-5 COMMISSIONERS	19,657	0.3541	38,552	-19,657	18,895	1,207	20,102
152 CODE COMPLIANCE	78,473	1.4138	153,903	-78,473	75,430	4,818	80,248
181-9 FIRE-RESCUE	189,146	3.4077	370,958	-189,146	181,812	11,614	193,426
190-1 POLICE	942,336	16.9775	1,848,131	-942,336	905,795	57,859	963,654
201-9 PUBLIC WORKS	109,090	1.9654	213,950	-109,090	104,860	6,698	111,558
211-3 SOLID WASTE	3,806,470	68.5790	7,465,337	-3,806,470	3,658,867	233,717	3,892,584
221 DEPT OF REAL ESTATE & ASSET	2,951	0.0532	5,788	-2,951	2,837	181	3,018
281-4 BUILDING	58,886	1.0609	115,489	-58,886	56,603	3,616	60,219
291-8 PARKS & RECREATION	194,474	3.5037	381,407	-194,474	186,933	11,941	198,874
351-5 PLANNING	323	0.0058	633	-323	310	20	330
381 COMMUNICATIONS	6,469	0.1165	12,687	-6,469	6,218	397	6,615
401 CIP	885	0.0159	1,736	-885	851	54	905
450 HUMAN SERVICES	22,437	0.4042	44,004	-22,437	21,567	1,378	22,945
910 CD-COMMUNITY & ECONOMIC	904	0.0163	1,773	-904	869	56	925
920 CRA - COMMUNITY	1,564	0.0282	3,067	-1,564	1,503	96	1,599
950 CIVILIAN INVESTIGATIVE PANEL	8	0.0001	16	-8	8		8
SubTotal	5,550,506	100.0000	10,885,782	-5,550,506	5,335,276	334,134	5,669,410
Direct Billed				5,550,506	5,550,506		5,550,506



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	5,550,506	100.0000	10,885,782		10,885,782	334,134	11,219,916

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 246 GSA - Light Fleet**

Receiving Department	Total	Light Fleet & Small
131 City Attorney	222	222
150 City Manager's Office	2,081	2,081
241 GSA - Administration	102,074	102,074
251 Information Technology	5,326	5,326
261 Procurement	139	139
301-3 Risk Management	13	13
101 MAYOR	2,545	2,545
111-5 COMMISSIONERS	20,102	20,102
152 CODE COMPLIANCE	80,248	80,248
181-9 FIRE-RESCUE	193,426	193,426
190-1 POLICE	963,654	963,654
201-9 PUBLIC WORKS	111,558	111,558
211-3 SOLID WASTE	3,892,584	3,892,584
221 DEPT OF REAL ESTATE	3,018	3,018
281-4 BUILDING	60,219	60,219
291-8 PARKS &	198,874	198,874
351-5 PLANNING	330	330
381 COMMUNICATIONS	6,615	6,615
401 CIP	905	905
450 HUMAN SERVICES	22,945	22,945
910 CD-COMMUNITY &	925	925
920 CRA - COMMUNITY	1,599	1,599
950 CIVILIAN	8	8
Direct Billed	5,550,506	5,550,506
Total	11,219,916	11,219,916



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department 247 GSA - Heavy Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,106,432			11,106,432
Equipment Depreciation	700,137		700,137	
141 Civil Service Board	4,194	395	4,589	
150 City Manager's Office	23,704	3,279	26,983	
160 Finance - Director's Office	6,570	1,185	7,755	
161 Finance - General Accounting	82,721	11,563	94,284	
162 Finance - Treasury Management	42,567	3,056	45,623	
163 Finance - Financial System Services	4,107	240	4,347	
171-4 Human Resources	40,403	4,128	44,531	
241 GSA - Administration	1,519,031	172,435	1,691,466	
261 Procurement		65,911	65,911	
271 Auditor General		4,002	4,002	
301-3 Risk Management		18,873	18,873	
431 Equal Opportunity & Diversity		4,256	4,256	
Total Allocated Additions:	<u>2,423,434</u>	<u>289,323</u>	<u>2,712,757</u>	<u>2,712,757</u>
Total To Be Allocated:	<u><u>13,529,866</u></u>	<u><u>289,323</u></u>		<u><u>13,819,189</u></u>



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
Wages & Benefits			
Salaries	2,221,493	0	2,221,493
Fringe Benefits	198,577	0	198,577
Other Expense & Cost			
Retirement Contribution	896,000	0	896,000
Life and Health Insurance	567,000	0	567,000
Workers' Compensation	148,000	0	148,000
Professional Service	15,198	0	15,198
Postage	105	0	105
Utility Services	2,261	0	2,261
Rentals and Leases	646	0	646
Repair and Maintenance	3,476,930	0	3,476,930
Other Current Charge	44	0	44
Office Supplies & Minor Equipment	16,079	0	16,079
Other Materials & Supplies	3,536,198	0	3,536,198
Major Machinery and Equipment	0	0	0
Publications, Subscriptions, & Membershi	27,901	0	27,901
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	11,106,432	0	11,106,432
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	11,106,432	0	11,106,432
Allocation Step 1			
Inbound- All Others	2,423,434	2,423,434	0
Reallocate Admin Costs		(2,423,434)	2,423,434
1st Allocation	13,529,866	0	13,529,866



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<hr/>			
Allocation Step 2			
Inbound- All Others	289,323	289,323	0
Reallocate Admin Costs		(289,323)	289,323
2nd Allocation	289,323	0	289,323
Total For 00170 247 GSA - Heavy Fleet			
Total Allocated	13,819,189	0	13,819,189



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	712,711	4.3843	593,194	-712,711	-119,517		-119,517
181-9 FIRE-RESCUE	4,902	0.0302	4,080	-4,902	-822	91	-731
190-1 POLICE	31,305	0.1926	26,055	-31,305	-5,250	583	-4,667
201-9 PUBLIC WORKS	12,104,549	74.4626	10,074,692	-12,104,549	-2,029,857	225,316	-1,804,541
211-3 SOLID WASTE	3,283,986	20.2018	2,733,282	-3,283,986	-550,704	61,129	-489,575
291-8 PARKS & RECREATION	118,421	0.7285	98,563	-118,421	-19,858	2,204	-17,654
SubTotal	16,255,874	100.0000	13,529,866	-16,255,874	-2,726,008	289,323	-2,436,685
Direct Billed				16,255,874	16,255,874		16,255,874
Total	16,255,874	100.0000	13,529,866		13,529,866	289,323	13,819,189

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 247 GSA - Heavy Fleet**

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	(119,517)	(119,517)
181-9 FIRE-RESCUE	(731)	(731)
190-1 POLICE	(4,667)	(4,667)
201-9 PUBLIC WORKS	(1,804,541)	(1,804,541)
211-3 SOLID WASTE	(489,575)	(489,575)
291-8 PARKS &	(17,654)	(17,654)
Direct Billed	16,255,874	16,255,874
Total	13,819,189	13,819,189



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

INFORMATION TECHNOLOGY

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

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

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

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

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

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,236,197			17,236,197
Major Machinery and Equipment	(362,036)			
Capital Outlay	(1,040,058)			
Total Deductions:	(1,402,094)			(1,402,094)
Building Depreciation	31,978		31,978	
Equipment Depreciation	185,336		185,336	
121 City Clerk	3,200	2,181	5,381	
131 City Attorney	14,238	5,020	19,258	
141 Civil Service Board	9,174	864	10,038	
150 City Manager's Office	51,852	7,173	59,025	
150.2 Agenda Coordination	939	266	1,205	
160 Finance - Director's Office	14,371	2,593	16,964	
161 Finance - General Accounting	53,089	8,063	61,152	
162 Finance - Treasury Management	19,178	1,377	20,555	
163 Finance - Financial System Services	8,452	516	8,968	
171-4 Human Resources	88,383	9,029	97,412	
231 Management and Budget	31,226	833	32,059	
243 GSA - Miami Riverside Center	163,927	12,153	176,080	
244 GSA - Graphics	(465)	33	(432)	
246 GSA - Light Fleet	5,006	320	5,326	
251 Information Technology		1,156,717	1,156,717	
261 Procurement		79,065	79,065	
271 Auditor General		15,415	15,415	
301-3 Risk Management		40,495	40,495	
431 Equal Opportunity & Diversity		9,310	9,310	
Total Allocated Additions:	679,884	1,351,423	2,031,307	2,031,307



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology

Total To Be Allocated:

<u>16,513,987</u>	<u>1,351,423</u>	<u>17,865,410</u>
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Wages & Benefits					
Salaries	8,555,987	684,479	3,764,634	1,625,638	2,481,236
Fringe Benefits	704,037	56,323	309,776	133,767	204,171
Other Expense & Cost					
Retirement Contribution	3,442,000	275,360	1,514,480	653,980	998,180
Life and Health Insurance	1,401,000	112,080	616,440	266,190	406,290
Workers' Compensation	114,000	9,120	50,160	21,660	33,060
Professional Service	1,086,222	86,898	477,938	206,382	315,004
Travel and Per Diem	6,499	520	2,859	1,235	1,885
Rentals and Leases	1,565	125	689	297	454
Repair and Maintenance	300,000	24,000	132,000	57,000	87,000
Advertising and Relations	50,000	4,000	22,000	9,500	14,500
Other Current Charges	119,925	9,594	52,767	22,786	34,778
Office Supplies & Minor Equipment	19,691	1,575	8,665	3,741	5,710
Publications, Subscriptions, & Membershi	33,177	2,654	14,598	6,304	9,621
Transfer and Others	0	0	0	0	0
*Major Machinery and Equipment	362,036	362,036	0	0	0
*Capital Outlay	1,040,058	1,040,058	0	0	0
Depreciation	0	0	0	0	0
Departmental Totals					
Total Expenditures	17,236,197	2,668,822	6,967,006	3,008,480	4,591,889
Deductions					
Total Deductions	(1,402,094)	(1,402,094)	0	0	0
Functional Cost					
Functional Cost	15,834,103	1,266,728	6,967,006	3,008,480	4,591,889
Allocation Step 1					
Inbound- All Others	679,884	679,884	0	0	0
Reallocate Admin Costs		(1,946,612)	930,989	402,018	613,605
1st Allocation	16,513,987	0	7,897,995	3,410,498	5,205,494



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	1,351,423	1,351,423	0	0	0
Reallocate Admin Costs		(1,351,423)	646,332	279,099	425,992
2nd Allocation	1,351,423	0	646,332	279,099	425,992
Total For 00180 251 Information Technology					
Total Allocated	17,865,410	0	8,544,327	3,689,597	5,631,486



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	22	0.2688	21,231		21,231		21,231
131 City Attorney	78	0.9531	75,274		75,274		75,274
141 Civil Service Board	4	0.0489	3,860		3,860		3,860
150 City Manager's Office	37	0.4521	35,707		35,707		35,707
150.2 Agenda Coordination	4	0.0489	3,860		3,860		3,860
160 Finance - Director's Office	12	0.1466	11,581		11,581		11,581
161 Finance - General Accounting	68	0.8309	65,624		65,624		65,624
162 Finance - Treasury Management	53	0.6476	51,148		51,148		51,148
171-4 Human Resources	61	0.7454	58,868		58,868		58,868
231 Management and Budget	32	0.3910	30,882		30,882		30,882
241 GSA - Administration	69	0.8431	66,589		66,589		66,589
251 Information Technology	254	3.1036	245,124		245,124		245,124
261 Procurement	26	0.3177	25,091		25,091	2,244	27,335
271 Auditor General	15	0.1833	14,476		14,476	1,294	15,770
301-3 Risk Management	30	0.3666	28,952		28,952	2,589	31,541
431 Equal Opportunity & Diversity	5	0.0611	4,825		4,825	431	5,256
371 Grants Administration	17	0.2077	16,406		16,406	1,467	17,873
101 MAYOR	22	0.2688	21,231		21,231	1,898	23,129
111-5 COMMISSIONERS	109	1.3319	105,191		105,191	9,406	114,597
152 CODE COMPLIANCE	163	1.9917	157,304		157,304	14,066	171,370
181-9 FIRE-RESCUE	515	6.2928	497,002		497,002	44,441	541,443
190-1 POLICE	5,055	61.7669	4,878,344		4,878,344	436,209	5,314,553
201-9 PUBLIC WORKS	133	1.6251	128,352		128,352	11,477	139,829
211-3 SOLID WASTE	102	1.2463	98,435		98,435	8,802	107,237
221 DEPT OF REAL ESTATE & ASSET	44	0.5376	42,462		42,462	3,797	46,259



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology**

Activity - IT System Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
281-4 BUILDING	529	6.4638	510,513		510,513	45,649	556,162
291-8 PARKS & RECREATION	248	3.0303	239,333		239,333	21,401	260,734
342 ZONING	71	0.8675	68,519		68,519	6,127	74,646
351-5 PLANNING	80	0.9775	77,204		77,204	6,903	84,107
381 COMMUNICATIONS	25	0.3055	24,126		24,126	2,157	26,283
401 CIP	54	0.6598	52,113		52,113	4,660	56,773
450 HUMAN SERVICES	79	0.9653	76,239		76,239	6,817	83,056
910 CD-COMMUNITY & ECONOMIC	71	0.8675	68,519		68,519	6,127	74,646
920 CRA - COMMUNITY	45	0.5499	43,427		43,427	3,883	47,310
930 LIBERTY CITY	6	0.0733	5,790		5,790	518	6,308
940 VIRGINIA KEY	15	0.1833	14,476		14,476	1,294	15,770
950 CIVILIAN INVESTIGATIVE PANEL	14	0.1711	13,511		13,511	1,208	14,719
970 COMPONENT UNITS	17	0.2077	16,406		16,406	1,467	17,873
SubTotal	8,184	100.0000	7,897,995		7,897,995	646,332	8,544,327
Total	8,184	100.0000	7,897,995		7,897,995	646,332	8,544,327

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	0.5940	20,258		20,258		20,258
131 City Attorney	73	2.5507	86,990		86,990		86,990
141 Civil Service Board	4	0.1398	4,767		4,767		4,767
150 City Manager's Office	30	1.0482	35,749		35,749		35,749
150.2 Agenda Coordination	3	0.1048	3,575		3,575		3,575
160 Finance - Director's Office	6	0.2096	7,150		7,150		7,150
161 Finance - General Accounting	37	1.2928	44,091		44,091		44,091
162 Finance - Treasury Management	28	0.9783	33,366		33,366		33,366
171-4 Human Resources	50	1.7470	59,582		59,582		59,582
231 Management and Budget	20	0.6988	23,833		23,833		23,833
241 GSA - Administration	84	2.9350	100,098		100,098		100,098
251 Information Technology	80	2.7952	95,332		95,332		95,332
261 Procurement	19	0.6639	22,641		22,641	2,182	24,823
271 Auditor General	8	0.2795	9,533		9,533	919	10,452
301-3 Risk Management	26	0.9085	30,983		30,983	2,986	33,969
431 Equal Opportunity & Diversity	4	0.1398	4,767		4,767	459	5,226
371 Grants Administration	16	0.5591	19,066		19,066	1,838	20,904
101 MAYOR	23	0.8036	27,408		27,408	2,642	30,050
111-5 COMMISSIONERS	172	6.0098	204,964		204,964	19,755	224,719
152 CODE COMPLIANCE	21	0.7338	25,025		25,025	2,412	27,437
181-9 FIRE-RESCUE	381	13.3124	454,018		454,018	43,760	497,778
190-1 POLICE	1,001	34.9754	1,192,841		1,192,841	114,970	1,307,811
201-9 PUBLIC WORKS	99	3.4591	117,973		117,973	11,371	129,344
211-3 SOLID WASTE	59	2.0615	70,307		70,307	6,776	77,083
221 DEPT OF REAL ESTATE & ASSET	37	1.2928	44,091		44,091	4,250	48,341



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	98	3.4242	116,782		116,782	11,256	128,038
291-8 PARKS & RECREATION	185	6.4640	220,455		220,455	21,248	241,703
351-5 PLANNING	81	2.8302	96,524		96,524	9,303	105,827
381 COMMUNICATIONS	7	0.2446	8,342		8,342	804	9,146
401 CIP	51	1.7820	60,774		60,774	5,858	66,632
450 HUMAN SERVICES	34	1.1880	40,516		40,516	3,905	44,421
910 CD-COMMUNITY & ECONOMIC	42	1.4675	50,049		50,049	4,824	54,873
920 CRA - COMMUNITY	37	1.2928	44,091		44,091	4,250	48,341
930 LIBERTY CITY	5	0.1747	5,958		5,958	574	6,532
940 VIRGINIA KEY	10	0.3494	11,916		11,916	1,149	13,065
950 CIVILIAN INVESTIGATIVE PANEL	10	0.3494	11,916		11,916	1,149	13,065
980 ND - NON DEPARTMENTAL	4	0.1398	4,767		4,767	459	5,226
SubTotal	2,862	100.0000	3,410,498		3,410,498	279,099	3,689,597
Total	2,862	100.0000	3,410,498		3,410,498	279,099	3,689,597

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	158	0.6662	34,678		34,678		34,678
131 City Attorney	1,438	6.0632	315,617		315,617		315,617
141 Civil Service Board	5	0.0211	1,097		1,097		1,097
150 City Manager's Office	253	1.0667	55,529		55,529		55,529
150.2 Agenda Coordination	28	0.1181	6,146		6,146		6,146
160 Finance - Director's Office	69	0.2909	15,144		15,144		15,144
161 Finance - General Accounting	403	1.6992	88,452		88,452		88,452
162 Finance - Treasury Management	310	1.3071	68,040		68,040		68,040
171-4 Human Resources	606	2.5551	133,007		133,007		133,007
231 Management and Budget	207	0.8728	45,433		45,433		45,433
241 GSA - Administration	408	1.7203	89,549		89,549		89,549
251 Information Technology	3,719	15.6808	816,261		816,261		816,261
261 Procurement	155	0.6535	34,020		34,020	4,098	38,118
271 Auditor General	117	0.4933	25,680		25,680	3,093	28,773
301-3 Risk Management	195	0.8222	42,799		42,799	5,155	47,954
431 Equal Opportunity & Diversity	20	0.0843	4,390		4,390	529	4,919
371 Grants Administration	82	0.3457	17,998		17,998	2,168	20,166
101 MAYOR	83	0.3500	18,217		18,217	2,194	20,411
111-5 COMMISSIONERS	529	2.2305	116,107		116,107	13,986	130,093
152 CODE COMPLIANCE	668	2.8165	146,615		146,615	17,660	164,275
181-9 FIRE-RESCUE	2,225	9.3815	488,351		488,351	58,824	547,175
190-1 POLICE	5	0.0211	1,097		1,097	132	1,229
201-9 PUBLIC WORKS	1,387	5.8481	304,424		304,424	36,669	341,093
211-3 SOLID WASTE	1,019	4.2965	223,654		223,654	26,940	250,594
221 DEPT OF REAL ESTATE & ASSET	503	2.1208	110,400		110,400	13,298	123,698



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	2,674	11.2746	586,899		586,899	70,697	657,596
291-8 PARKS & RECREATION	1,712	7.2185	375,756		375,756	45,261	421,017
342 ZONING	408	1.7203	89,549		89,549	10,787	100,336
351-5 PLANNING	1,401	5.9072	307,497		307,497	37,039	344,536
381 COMMUNICATIONS	119	0.5018	26,119		26,119	3,146	29,265
401 CIP	533	2.2473	116,985		116,985	14,091	131,076
450 HUMAN SERVICES	791	3.3352	173,612		173,612	20,912	194,524
910 CD-COMMUNITY & ECONOMIC	180	0.7589	39,507		39,507	4,759	44,266
920 CRA - COMMUNITY	149	0.6282	32,703		32,703	3,939	36,642
930 LIBERTY CITY	45	0.1897	9,877		9,877	1,190	11,067
940 VIRGINIA KEY	99	0.4174	21,729		21,729	2,617	24,346
970 COMPONENT UNITS	124	0.5228	27,216		27,216	3,278	30,494
980 ND - NON DEPARTMENTAL	819	3.4532	179,757		179,757	21,653	201,410
999 OTHER	71	0.2994	15,583		15,583	1,877	17,460
SubTotal	23,717	100.0000	5,205,494		5,205,494	425,992	5,631,486
Total	23,717	100.0000	5,205,494		5,205,494	425,992	5,631,486

Allocation Basis: Number of Workorders Issued

Allocation Source: Information Technology Department Records



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 251 Information Technology

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	76,167	21,231	20,258	34,678
131 City Attorney	477,881	75,274	86,990	315,617
141 Civil Service Board	9,724	3,860	4,767	1,097
150 City Manager's Office	126,985	35,707	35,749	55,529
150.2 Agenda Coordination	13,581	3,860	3,575	6,146
160 Finance - Director's Office	33,875	11,581	7,150	15,144
161 Finance - General	198,167	65,624	44,091	88,452
162 Finance - Treasury	152,554	51,148	33,366	68,040
171-4 Human Resources	251,457	58,868	59,582	133,007
231 Management and Budget	100,148	30,882	23,833	45,433
241 GSA - Administration	256,236	66,589	100,098	89,549
251 Information Technology	1,156,717	245,124	95,332	816,261
261 Procurement	90,276	27,335	24,823	38,118
271 Auditor General	54,995	15,770	10,452	28,773
301-3 Risk Management	113,464	31,541	33,969	47,954
431 Equal Opportunity &	15,401	5,256	5,226	4,919
371 Grants Administration	58,943	17,873	20,904	20,166
101 MAYOR	73,590	23,129	30,050	20,411
111-5 COMMISSIONERS	469,409	114,597	224,719	130,093
152 CODE COMPLIANCE	363,082	171,370	27,437	164,275
181-9 FIRE-RESCUE	1,586,396	541,443	497,778	547,175
190-1 POLICE	6,623,593	5,314,553	1,307,811	1,229
201-9 PUBLIC WORKS	610,266	139,829	129,344	341,093
211-3 SOLID WASTE	434,914	107,237	77,083	250,594
221 DEPT OF REAL ESTATE	218,298	46,259	48,341	123,698
281-4 BUILDING	1,341,796	556,162	128,038	657,596
291-8 PARKS &	923,454	260,734	241,703	421,017
342 ZONING	174,982	74,646	0	100,336
351-5 PLANNING	534,470	84,107	105,827	344,536
381 COMMUNICATIONS	64,694	26,283	9,146	29,265
401 CIP	254,481	56,773	66,632	131,076
450 HUMAN SERVICES	322,001	83,056	44,421	194,524
910 CD-COMMUNITY &	173,785	74,646	54,873	44,266



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
920 CRA - COMMUNITY	132,293	47,310	48,341	36,642
930 LIBERTY CITY	23,907	6,308	6,532	11,067
940 VIRGINIA KEY	53,181	15,770	13,065	24,346
950 CIVILIAN	27,784	14,719	13,065	0
970 COMPONENT UNITS	48,367	17,873	0	30,494
980 ND - NON	206,636	0	5,226	201,410
999 OTHER	17,460	0	0	17,460
Direct Billed	0	0	0	0
Total	17,865,410	8,544,327	3,689,597	5,631,486



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

PROCUREMENT DEPARTMENT

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

Costs of the Procurement department have been functionalized as follows:

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

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 261 Procurement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,348,793			3,348,793
Building Depreciation	7,006		7,006	
Equipment Depreciation	8,601		8,601	
131 City Attorney	147,572	52,037	199,609	
141 Civil Service Board	2,359	222	2,581	
150 City Manager's Office	13,333	1,844	15,177	
150.2 Agenda Coordination	4,697	1,330	6,027	
160 Finance - Director's Office	3,695	667	4,362	
161 Finance - General Accounting	10,281	1,463	11,744	
162 Finance - Treasury Management	6,354	456	6,810	
163 Finance - Financial System Services	4,131	256	4,387	
171-4 Human Resources	22,727	2,322	25,049	
243 GSA - Miami Riverside Center	35,905	2,664	38,569	
244 GSA - Graphics	(98)	7	(91)	
246 GSA - Light Fleet	131	8	139	
251 Information Technology	81,752	8,524	90,276	
261 Procurement		18,614	18,614	
271 Auditor General		3,255	3,255	
301-3 Risk Management		10,398	10,398	
431 Equal Opportunity & Diversity		2,394	2,394	
Total Allocated Additions:	348,446	106,461	454,907	454,907
Total To Be Allocated:	3,697,239	106,461		3,803,700



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
Wages & Benefits				
Salaries	1,806,592	289,055	1,427,207	90,330
Fringe Benefits	160,649	25,704	126,913	8,032
Other Expense & Cost				
Retirement Contribution	628,000	100,480	496,120	31,400
Life and Health Insurance	350,000	56,000	276,500	17,500
Workers' Compensation	39,000	6,240	30,810	1,950
Professional Service	18,239	2,918	14,409	912
Postage	42	7	33	2
Travel and Per Diem	15,192	2,431	12,001	760
Rentals and Leases	2,262	362	1,787	113
Repair and Maintenance	68,000	10,880	53,720	3,400
Advertising and Relations	12,218	1,955	9,652	611
Office Supplies & Minor Equipment	49,586	7,934	39,173	2,479
Publications, Subscriptions, & Membershi	199,013	31,842	157,220	9,951
Major Machinery and Equipment	0	0	0	0
Transfer and Others	0	0	0	0
Depreciation	0	0	0	0
Departmental Totals				
Total Expenditures	3,348,793	535,808	2,645,545	167,440
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	3,348,793	535,808	2,645,545	167,440
Allocation Step 1				
Inbound- All Others	348,446	348,446	0	0
Reallocate Admin Costs		(884,254)	831,620	52,634
1st Allocation	3,697,239	0	3,477,165	220,074



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<hr/>				
Allocation Step 2				
Inbound- All Others	106,461	106,461	0	0
Reallocate Admin Costs		(106,461)	100,124	6,337
2nd Allocation	106,461	0	100,124	6,337
Total For 00190 261 Procurement				
Total Allocated	3,803,700	0	3,577,289	226,411



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	63	0.6785	23,593		23,593		23,593
131 City Attorney	15	0.1616	5,617		5,617		5,617
141 Civil Service Board	4	0.0431	1,498		1,498		1,498
150 City Manager's Office	174	1.8740	65,162		65,162		65,162
150.2 Agenda Coordination	1	0.0108	374		374		374
160 Finance - Director's Office	61	0.6570	22,844		22,844		22,844
161 Finance - General Accounting	6	0.0646	2,247		2,247		2,247
162 Finance - Treasury Management	58	0.6247	21,721		21,721		21,721
171-4 Human Resources	129	1.3893	48,310		48,310		48,310
231 Management and Budget	24	0.2585	8,988		8,988		8,988
241 GSA - Administration	54	0.5816	20,223		20,223		20,223
243 GSA - Miami Riverside Center	63	0.6785	23,593		23,593		23,593
244 GSA - Graphics	33	0.3554	12,358		12,358		12,358
246 GSA - Light Fleet	175	1.8848	65,536		65,536		65,536
247 GSA - Heavy Fleet	176	1.8955	65,911		65,911		65,911
251 Information Technology	206	2.2186	77,145		77,145		77,145
261 Procurement	45	0.4847	16,852		16,852		16,852
271 Auditor General	23	0.2477	8,613		8,613	288	8,901
301-3 Risk Management	47	0.5062	17,601		17,601	588	18,189
431 Equal Opportunity & Diversity	3	0.0323	1,123		1,123	38	1,161
371 Grants Administration	22	0.2369	8,239		8,239	275	8,514
101 MAYOR	152	1.6370	56,923		56,923	1,903	58,826
111-5 COMMISSIONERS	611	6.5805	228,815		228,815	7,649	236,464
152 CODE COMPLIANCE	68	0.7324	25,466		25,466	851	26,317
181-9 FIRE-RESCUE	1,634	17.5981	611,922		611,922	20,453	632,375



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	1,157	12.4610	433,288		433,288	14,484	447,772
201-9 PUBLIC WORKS	235	2.5310	88,006		88,006	2,942	90,948
211-3 SOLID WASTE	241	2.5956	90,253		90,253	3,017	93,270
221 DEPT OF REAL ESTATE & ASSET	484	5.2127	181,254		181,254	6,059	187,313
242 GSA PROPERTY MNGT	395	4.2542	147,925		147,925	4,945	152,870
245 GSA COMMUNICATIONS SERVICES	63	0.6785	23,593		23,593	789	24,382
281-4 BUILDING	241	2.5956	90,253		90,253	3,017	93,270
291-8 PARKS & RECREATION	1,478	15.9181	553,500		553,500	18,503	572,003
342 ZONING	31	0.3339	11,609		11,609	388	11,997
351-5 PLANNING	61	0.6570	22,844		22,844	764	23,608
381 COMMUNICATIONS	65	0.7001	24,342		24,342	814	25,156
401 CIP	58	0.6247	21,721		21,721	726	22,447
441 OFFICE OF RESILIENCY AND	25	0.2693	9,362		9,362	313	9,675
450 HUMAN SERVICES	214	2.3048	80,141		80,141	2,679	82,820
910 CD-COMMUNITY & ECONOMIC	109	1.1739	40,820		40,820	1,365	42,185
920 CRA - COMMUNITY	42	0.4523	15,729		15,729	526	16,255
930 LIBERTY CITY	9	0.0969	3,370		3,370	113	3,483
940 VIRGINIA KEY	335	3.6080	125,455		125,455	4,194	129,649
950 CIVILIAN INVESTIGATIVE PANEL	140	1.5078	52,429		52,429	1,753	54,182
970 COMPONENT UNITS	6	0.0646	2,247		2,247	75	2,322
980 ND - NON DEPARTMENTAL	49	0.5277	18,350		18,350	613	18,963
SubTotal	9,285	100.0000	3,477,165		3,477,165	100,124	3,577,289
Total	9,285	100.0000	3,477,165		3,477,165	100,124	3,577,289



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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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Report Output Prepared By CITY OF MIAMI, FLORIDA

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	115	1.3743	3,024		3,024		3,024
131 City Attorney	158	1.8881	4,155		4,155		4,155
150 City Manager's Office	551	6.5846	14,491		14,491		14,491
160 Finance - Director's Office	72	0.8604	1,894		1,894		1,894
171-4 Human Resources	26	0.3107	684		684		684
231 Management and Budget	493	5.8915	12,966		12,966		12,966
241 GSA - Administration	656	7.8394	17,252		17,252		17,252
251 Information Technology	73	0.8724	1,920		1,920		1,920
261 Procurement	67	0.8007	1,762		1,762		1,762
271 Auditor General	37	0.4422	973		973	38	1,011
301-3 Risk Management	392	4.6845	10,309		10,309	403	10,712
371 Grants Administration	59	0.7051	1,552		1,552	61	1,613
101 MAYOR	246	2.9398	6,470		6,470	253	6,723
152 CODE COMPLIANCE	55	0.6573	1,446		1,446	57	1,503
181-9 FIRE-RESCUE	1,952	23.3269	51,336		51,336	2,008	53,344
190-1 POLICE	544	6.5010	14,307		14,307	560	14,867
201-9 PUBLIC WORKS	223	2.6649	5,865		5,865	230	6,095
211-3 SOLID WASTE	160	1.9120	4,208		4,208	165	4,373
221 DEPT OF REAL ESTATE & ASSET	226	2.7008	5,944		5,944	233	6,177
281-4 BUILDING	343	4.0989	9,021		9,021	353	9,374
291-8 PARKS & RECREATION	683	8.1620	17,963		17,963	703	18,666
342 ZONING	60	0.7170	1,578		1,578	62	1,640
351-5 PLANNING	113	1.3504	2,972		2,972	116	3,088
381 COMMUNICATIONS	144	1.7208	3,787		3,787	148	3,935
401 CIP	57	0.6812	1,499		1,499	59	1,558



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	494	5.9034	12,992		12,992	508	13,500
910 CD-COMMUNITY & ECONOMIC	60	0.7170	1,578		1,578	62	1,640
920 CRA - COMMUNITY	171	2.0435	4,497		4,497	176	4,673
940 VIRGINIA KEY	35	0.4183	920		920	36	956
950 CIVILIAN INVESTIGATIVE PANEL	103	1.2309	2,709		2,709	106	2,815
SubTotal	8,368	100.0000	220,074		220,074	6,337	226,411
Total	8,368	100.0000	220,074		220,074	6,337	226,411

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

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	26,617	23,593	3,024
131 City Attorney	9,772	5,617	4,155
141 Civil Service Board	1,498	1,498	0
150 City Manager's Office	79,653	65,162	14,491
150.2 Agenda Coordination	374	374	0
160 Finance - Director's Office	24,738	22,844	1,894
161 Finance - General	2,247	2,247	0
162 Finance - Treasury	21,721	21,721	0
171-4 Human Resources	48,994	48,310	684
231 Management and Budget	21,954	8,988	12,966
241 GSA - Administration	37,475	20,223	17,252
243 GSA - Miami Riverside	23,593	23,593	0
244 GSA - Graphics	12,358	12,358	0
246 GSA - Light Fleet	65,536	65,536	0
247 GSA - Heavy Fleet	65,911	65,911	0
251 Information Technology	79,065	77,145	1,920
261 Procurement	18,614	16,852	1,762
271 Auditor General	9,912	8,901	1,011
301-3 Risk Management	28,901	18,189	10,712
431 Equal Opportunity &	1,161	1,161	0
371 Grants Administration	10,127	8,514	1,613
101 MAYOR	65,549	58,826	6,723
111-5 COMMISSIONERS	236,464	236,464	0
152 CODE COMPLIANCE	27,820	26,317	1,503
181-9 FIRE-RESCUE	685,719	632,375	53,344
190-1 POLICE	462,639	447,772	14,867
201-9 PUBLIC WORKS	97,043	90,948	6,095
211-3 SOLID WASTE	97,643	93,270	4,373
221 DEPT OF REAL ESTATE	193,490	187,313	6,177
242 GSA PROPERTY MNGT	152,870	152,870	0
245 GSA	24,382	24,382	0
281-4 BUILDING	102,644	93,270	9,374
291-8 PARKS &	590,669	572,003	18,666



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
342 ZONING	13,637	11,997	1,640
351-5 PLANNING	26,696	23,608	3,088
381 COMMUNICATIONS	29,091	25,156	3,935
401 CIP	24,005	22,447	1,558
441 OFFICE OF RESILIENCY	9,675	9,675	0
450 HUMAN SERVICES	96,320	82,820	13,500
910 CD-COMMUNITY &	43,825	42,185	1,640
920 CRA - COMMUNITY	20,928	16,255	4,673
930 LIBERTY CITY	3,483	3,483	0
940 VIRGINIA KEY	130,605	129,649	956
950 CIVILIAN	56,997	54,182	2,815
970 COMPONENT UNITS	2,322	2,322	0
980 ND - NON	18,963	18,963	0
Direct Billed	0	0	0
Total	3,803,700	3,577,289	226,411



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

OFFICE OF THE AUDITOR GENERAL

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

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

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

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 271 Auditor General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,567,837			1,567,837
Building Depreciation	13,795		13,795	
Equipment Depreciation	534		534	
131 City Attorney	10,582	3,731	14,313	
141 Civil Service Board	1,048	99	1,147	
150 City Manager's Office	5,926	820	6,746	
160 Finance - Director's Office	1,642	296	1,938	
161 Finance - General Accounting	6,025	855	6,880	
162 Finance - Treasury Management	5,110	366	5,476	
163 Finance - Financial System Services	2,151	133	2,284	
171-4 Human Resources	10,101	1,032	11,133	
243 GSA - Miami Riverside Center	70,715	5,243	75,958	
244 GSA - Graphics	(5)		(5)	
251 Information Technology	49,689	5,306	54,995	
261 Procurement	9,586	326	9,912	
271 Auditor General		1,737	1,737	
301-3 Risk Management		4,609	4,609	
431 Equal Opportunity & Diversity		1,064	1,064	
Total Allocated Additions:	186,899	25,617	212,516	212,516
Total To Be Allocated:	1,754,736	25,617		1,780,353



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
Wages & Benefits			
Salaries	964,108	0	964,108
Fringe Benefits	85,036	0	85,036
Other Expense & Cost			
Retirement Contribution	300,000	0	300,000
Life and Health Insurance	144,000	0	144,000
Workers' Compensation	19,000	0	19,000
Professional Service	11,455	0	11,455
Rentals and Leases	646	0	646
Travel and Per Diem	4,567	0	4,567
Repair and Maintenance	26,000	0	26,000
Office Supplies & Minor Equipment	6,758	0	6,758
Publications, Subscriptions, & Membershi	6,267	0	6,267
Major Machinery and Equipment	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	1,567,837	0	1,567,837
Deductions			
Total Deductions	0	0	0
Functional Cost	1,567,837	0	1,567,837
Allocation Step 1			
Inbound- All Others	186,899	186,899	0
Reallocate Admin Costs		(186,899)	186,899
1st Allocation	1,754,736	0	1,754,736
Allocation Step 2			
Inbound- All Others	25,617	25,617	0
Reallocate Admin Costs		(25,617)	25,617
2nd Allocation	25,617	0	25,617



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
Total For 00200 271 Auditor General			
Total Allocated	1,780,353	0	1,780,353



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	1,148,605	0.1179	2,069		2,069		2,069
131 City Attorney	7,126,055	0.7317	12,839		12,839		12,839
141 Civil Service Board	342,620	0.0352	617		617		617
150 City Manager's Office	1,962,403	0.2015	3,536		3,536		3,536
150.2 Agenda Coordination	213,592	0.0219	385		385		385
160 Finance - Director's Office	1,009,273	0.1036	1,818		1,818		1,818
161 Finance - General Accounting	2,244,379	0.2304	4,044		4,044		4,044
162 Finance - Treasury Management	2,297,963	0.2359	4,140		4,140		4,140
163 Finance - Financial System Services	217,423	0.0223	392		392		392
171-4 Human Resources	3,337,974	0.3427	6,014		6,014		6,014
231 Management and Budget	7,343,328	0.7540	13,230		13,230		13,230
241 GSA - Administration	821,695	0.0844	1,480		1,480		1,480
243 GSA - Miami Riverside Center	456,218	0.0468	822		822		822
244 GSA - Graphics	363,909	0.0374	656		656		656
246 GSA - Light Fleet	2,460,361	0.2526	4,433		4,433		4,433
247 GSA - Heavy Fleet	2,221,493	0.2281	4,002		4,002		4,002
251 Information Technology	8,555,987	0.8785	15,415		15,415		15,415
261 Procurement	1,806,592	0.1855	3,255		3,255		3,255
271 Auditor General	964,108	0.0990	1,737		1,737		1,737
301-3 Risk Management	1,741,279	0.1788	3,137		3,137	48	3,185
431 Equal Opportunity & Diversity	343,299	0.0352	619		619	9	628
371 Grants Administration	1,086,710	0.1116	1,958		1,958	30	1,988
101 MAYOR	2,921,476	0.3000	5,264		5,264	81	5,345
111-5 COMMISSIONERS	9,014,229	0.9256	16,241		16,241	249	16,490
152 CODE COMPLIANCE	10,459,954	1.0740	18,846		18,846	288	19,134



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	223,112,295	22.9084	401,982		401,982	6,152	408,134
190-1 POLICE	329,522,486	33.8343	593,702		593,702	9,085	602,787
201-9 PUBLIC WORKS	55,368,698	5.6851	99,758		99,758	1,527	101,285
211-3 SOLID WASTE	45,397,502	4.6613	81,793		81,793	1,252	83,045
221 DEPT OF REAL ESTATE & ASSET	21,513,632	2.2089	38,761		38,761	593	39,354
242 GSA PROPERTY MNGT	5,618,840	0.5769	10,123		10,123	155	10,278
245 GSA COMMUNICATIONS SERVICES	1,373,584	0.1410	2,475		2,475	38	2,513
281-4 BUILDING	33,422,109	3.4317	60,217		60,217	922	61,139
291-8 PARKS & RECREATION	57,968,314	5.9520	104,442		104,442	1,598	106,040
342 ZONING	5,284,016	0.5425	9,520		9,520	146	9,666
351-5 PLANNING	6,633,632	0.6811	11,952		11,952	183	12,135
381 COMMUNICATIONS	1,482,100	0.1522	2,670		2,670	41	2,711
401 CIP	3,987,067	0.4094	7,184		7,184	110	7,294
441 OFFICE OF RESILIENCY AND	1,050,253	0.1078	1,892		1,892	29	1,921
450 HUMAN SERVICES	11,414,084	1.1720	20,565		20,565	315	20,880
910 CD-COMMUNITY & ECONOMIC	7,287,664	0.7483	13,130		13,130	201	13,331
920 CRA - COMMUNITY	48,207,237	4.9498	86,855		86,855	1,329	88,184
930 LIBERTY CITY	901,091	0.0925	1,623		1,623	25	1,648
940 VIRGINIA KEY	1,455,309	0.1494	2,622		2,622	40	2,662
980 ND - NON DEPARTMENTAL	42,471,482	4.3608	76,521		76,521	1,171	77,692
SubTotal	973,932,320	100.0000	1,754,736		1,754,736	25,617	1,780,353
Total	973,932,320	100.0000	1,754,736		1,754,736	25,617	1,780,353



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
121 City Clerk	2,069	2,069
131 City Attorney	12,839	12,839
141 Civil Service Board	617	617
150 City Manager's Office	3,536	3,536
150.2 Agenda Coordination	385	385
160 Finance - Director's Office	1,818	1,818
161 Finance - General	4,044	4,044
162 Finance - Treasury	4,140	4,140
163 Finance - Financial	392	392
171-4 Human Resources	6,014	6,014
231 Management and Budget	13,230	13,230
241 GSA - Administration	1,480	1,480
243 GSA - Miami Riverside	822	822
244 GSA - Graphics	656	656
246 GSA - Light Fleet	4,433	4,433
247 GSA - Heavy Fleet	4,002	4,002
251 Information Technology	15,415	15,415
261 Procurement	3,255	3,255
271 Auditor General	1,737	1,737
301-3 Risk Management	3,185	3,185
431 Equal Opportunity &	628	628
371 Grants Administration	1,988	1,988
101 MAYOR	5,345	5,345
111-5 COMMISSIONERS	16,490	16,490
152 CODE COMPLIANCE	19,134	19,134
181-9 FIRE-RESCUE	408,134	408,134
190-1 POLICE	602,787	602,787
201-9 PUBLIC WORKS	101,285	101,285
211-3 SOLID WASTE	83,045	83,045
221 DEPT OF REAL ESTATE	39,354	39,354
242 GSA PROPERTY MNGT	10,278	10,278
245 GSA	2,513	2,513
281-4 BUILDING	61,139	61,139



All Monetary Values Are \$ Dollars
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 Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
291-8 PARKS &	106,040	106,040
342 ZONING	9,666	9,666
351-5 PLANNING	12,135	12,135
381 COMMUNICATIONS	2,711	2,711
401 CIP	7,294	7,294
441 OFFICE OF RESILIENCY	1,921	1,921
450 HUMAN SERVICES	20,880	20,880
910 CD-COMMUNITY &	13,331	13,331
920 CRA - COMMUNITY	88,184	88,184
930 LIBERTY CITY	1,648	1,648
940 VIRGINIA KEY	2,662	2,662
980 ND - NON	77,692	77,692
Direct Billed	0	0
Total	1,780,353	1,780,353



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

DEPARTMENT OF RISK MANAGEMENT

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

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

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

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

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

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

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 301-3 Risk Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,439,146			3,439,146
Building Depreciation	7,770		7,770	
131 City Attorney	138,144	48,712	186,856	
141 Civil Service Board	2,228	210	2,438	
150 City Manager's Office	12,593	1,742	14,335	
150.2 Agenda Coordination	8,454	2,394	10,848	
160 Finance - Director's Office	3,490	630	4,120	
161 Finance - General Accounting	22,949	3,265	26,214	
162 Finance - Treasury Management	34,909	2,479	37,388	
163 Finance - Financial System Services	4,170	253	4,423	
171-4 Human Resources	21,464	2,193	23,657	
231 Management and Budget	15,613	416	16,029	
243 GSA - Miami Riverside Center	38,798	3,206	42,004	
244 GSA - Graphics	(278)	20	(258)	
246 GSA - Light Fleet	12	1	13	
251 Information Technology	102,734	10,730	113,464	
261 Procurement	27,910	991	28,901	
271 Auditor General	3,137	48	3,185	
301-3 Risk Management		10,045	10,045	
431 Equal Opportunity & Diversity		2,261	2,261	
Total Allocated Additions:	444,097	89,596	533,693	533,693
Total To Be Allocated:	3,883,243	89,596		3,972,839



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Wages & Benefits					
Salaries	1,741,279	0	400,494	1,097,005	34,826
Fringe Benefits	144,666	0	33,273	91,140	2,893
Other Expense & Cost					
Retirement Contribution	661,000	0	152,030	416,430	13,220
Life and Health Insurance	350,000	0	80,500	220,500	7,000
Workers' Compensation	40,000	0	9,200	25,200	800
Unemployment Compensation	38,602	0	8,878	24,320	772
Professional Service	322,274	0	74,123	203,034	6,445
Travel and Per Diem	33,785	0	7,771	21,283	676
Postage	5,816	0	1,338	3,664	116
Rentals and Leases	1,565	0	360	986	31
Insurance	0	0	0	0	0
Repair and Maintenance	75,000	0	17,250	47,250	1,500
Advertising and Relations	251	0	58	158	5
Office Supplies & Minor Equipment	14,397	0	3,311	9,070	288
Other Current Charges	63	0	14	41	1
Publications, Subscriptions, & Membershi	10,448	0	2,403	6,582	209
Major Machinery and Equipment	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Depreciation	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,439,146	0	791,003	2,166,663	68,782
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,439,146	0	791,003	2,166,663	68,782
Allocation Step 1					
Inbound- All Others	444,097	444,097	0	0	0
Reallocate Admin Costs		(444,097)	102,142	279,781	8,882
1st Allocation	3,883,243	0	893,145	2,446,444	77,664



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	89,596	89,596	0	0	0
Reallocate Admin Costs		(89,596)	20,607	56,445	1,792
2nd Allocation	89,596	0	20,607	56,445	1,792
Total For 00210 301-3 Risk Management					
Total Allocated	3,972,839	0	913,752	2,502,889	79,456



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
Wages & Benefits		
Salaries	174,128	34,826
Fringe Benefits	14,467	2,893
Other Expense & Cost		
Retirement Contribution	66,100	13,220
Life and Health Insurance	35,000	7,000
Workers' Compensation	4,000	800
Unemployment Compensation	3,860	772
Professional Service	32,227	6,445
Travel and Per Diem	3,379	676
Postage	582	116
Rentals and Leases	157	31
Insurance	0	0
Repair and Maintenance	7,500	1,500
Advertising and Relations	25	5
Office Supplies & Minor Equipment	1,440	288
Other Current Charges	6	1
Publications, Subscriptions, & Membershi	1,045	209
Major Machinery and Equipment	0	0
Capital Outlay	0	0
Depreciation	0	0
Departmental Totals		
Total Expenditures	343,916	68,782
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	343,916	68,782
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	44,410	8,882
1st Allocation	388,326	77,664



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
<hr/>		
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	8,960	1,792
2nd Allocation	8,960	1,792
Total For 00210 301-3 Risk Management		
Total Allocated	397,286	79,456



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management

Activity - Workers' Compensation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	89	0.0004	4		4		4
150 City Manager's Office	25	0.0001	1		1		1
160 Finance - Director's Office	1,164	0.0054	48		48		48
171-4 Human Resources	3,631	0.0167	149		149		149
241 GSA - Administration	525,684	2.4162	21,580		21,580		21,580
301-3 Risk Management	5,435	0.0250	223		223		223
111-5 COMMISSIONERS	25,043	0.1151	1,028		1,028	24	1,052
152 CODE COMPLIANCE	38,991	0.1792	1,601		1,601	38	1,639
181-9 FIRE-RESCUE	4,063,351	18.6760	166,804		166,804	3,946	170,750
190-1 POLICE	13,813,104	63.4875	567,037		567,037	13,414	580,451
201-9 PUBLIC WORKS	227,503	1.0457	9,339		9,339	221	9,560
211-3 SOLID WASTE	2,229,881	10.2490	91,538		91,538	2,165	93,703
221 DEPT OF REAL ESTATE & ASSET	6,340	0.0291	260		260	6	266
281-4 BUILDING	39,809	0.1830	1,634		1,634	39	1,673
291-8 PARKS & RECREATION	584,234	2.6853	23,983		23,983	567	24,550
381 COMMUNICATIONS	12,220	0.0562	502		502	12	514
401 CIP	1,308	0.0060	54		54	1	55
450 HUMAN SERVICES	28,928	0.1330	1,188		1,188	28	1,216
910 CD-COMMUNITY & ECONOMIC	17,516	0.0805	719		719	17	736
999 OTHER	132,839	0.6106	5,453		5,453	129	5,582
SubTotal	21,757,095	100.0000	893,145		893,145	20,607	913,752
Total	21,757,095	100.0000	893,145		893,145	20,607	913,752



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management**

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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .4 - Detail Activity Allocations
 For Department 301-3 Risk Management**

Activity - Group Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2439	5,967		5,967		5,967
131 City Attorney	59	1.1992	29,337		29,337		29,337
141 Civil Service Board	5	0.1016	2,486		2,486		2,486
150 City Manager's Office	17	0.3455	8,453		8,453		8,453
150.2 Agenda Coordination	3	0.0610	1,492		1,492		1,492
160 Finance - Director's Office	10	0.2033	4,972		4,972		4,972
161 Finance - General Accounting	27	0.5488	13,426		13,426		13,426
162 Finance - Treasury Management	29	0.5894	14,420		14,420		14,420
163 Finance - Financial System Services	2	0.0407	994		994		994
171-4 Human Resources	42	0.8537	20,884		20,884		20,884
231 Management and Budget	20	0.4065	9,945		9,945		9,945
241 GSA - Administration	7	0.1423	3,481		3,481		3,481
243 GSA - Miami Riverside Center	7	0.1423	3,481		3,481		3,481
244 GSA - Graphics	5	0.1016	2,486		2,486		2,486
246 GSA - Light Fleet	36	0.7317	17,901		17,901		17,901
247 GSA - Heavy Fleet	32	0.6504	15,912		15,912		15,912
251 Information Technology	70	1.4228	34,807		34,807		34,807
261 Procurement	18	0.3659	8,950		8,950		8,950
271 Auditor General	8	0.1626	3,978		3,978		3,978
301-3 Risk Management	17	0.3455	8,453		8,453		8,453
431 Equal Opportunity & Diversity	3	0.0610	1,492		1,492	38	1,530
371 Grants Administration	10	0.2033	4,972		4,972	126	5,098
101 MAYOR	18	0.3659	8,950		8,950	226	9,176
111-5 COMMISSIONERS	79	1.6057	39,282		39,282	992	40,274
152 CODE COMPLIANCE	72	1.4634	35,802		35,802	904	36,706



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management

Activity - Group Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	876	17.8049	435,586		435,586	11,003	446,589
190-1 POLICE	1,658	33.6990	824,433		824,433	20,825	845,258
201-9 PUBLIC WORKS	151	3.0691	75,084		75,084	1,897	76,981
211-3 SOLID WASTE	218	4.4309	108,399		108,399	2,738	111,137
221 DEPT OF REAL ESTATE & ASSET	45	0.9146	22,376		22,376	565	22,941
242 GSA PROPERTY MNGT	37	0.7520	18,398		18,398	465	18,863
245 GSA COMMUNICATIONS SERVICES	8	0.1626	3,978		3,978	100	4,078
281-4 BUILDING	167	3.3943	83,040		83,040	2,098	85,138
291-8 PARKS & RECREATION	926	18.8211	460,449		460,449	11,631	472,080
342 ZONING	31	0.6301	15,415		15,415	389	15,804
351-5 PLANNING	45	0.9146	22,376		22,376	565	22,941
381 COMMUNICATIONS	8	0.1626	3,978		3,978	100	4,078
401 CIP	16	0.3252	7,956		7,956	201	8,157
441 OFFICE OF RESILIENCY AND	4	0.0813	1,989		1,989	50	2,039
450 HUMAN SERVICES	68	1.3821	33,813		33,813	854	34,667
910 CD-COMMUNITY & ECONOMIC	35	0.7114	17,404		17,404	440	17,844
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1220	2,983		2,983	75	3,058
980 ND - NON DEPARTMENTAL	13	0.2642	6,464		6,464	163	6,627
SubTotal	4,920	100.0000	2,446,444		2,446,444	56,445	2,502,889
Total	4,920	100.0000	2,446,444		2,446,444	56,445	2,502,889

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



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	0.0700	54		54		54
150 City Manager's Office	2	0.0700	54		54		54
246 GSA - Light Fleet	111	3.8838	3,016		3,016		3,016
247 GSA - Heavy Fleet	16	0.5598	435		435		435
251 Information Technology	6	0.2099	163		163		163
261 Procurement	1	0.0350	27		27		27
301-3 Risk Management	1	0.0350	27		27		27
101 MAYOR	5	0.1749	136		136	3	139
111-5 COMMISSIONERS	32	1.1197	870		870	21	891
152 CODE COMPLIANCE	66	2.3093	1,794		1,794	43	1,837
181-9 FIRE-RESCUE	219	7.6627	5,951		5,951	144	6,095
190-1 POLICE	1,644	57.5228	44,676		44,676	1,086	45,762
201-9 PUBLIC WORKS	209	7.3128	5,679		5,679	138	5,817
211-3 SOLID WASTE	228	7.9776	6,196		6,196	150	6,346
221 DEPT OF REAL ESTATE & ASSET	14	0.4899	380		380	9	389
242 GSA PROPERTY MNGT	11	0.3849	299		299	7	306
281-4 BUILDING	82	2.8691	2,228		2,228	54	2,282
291-8 PARKS & RECREATION	160	5.5983	4,348		4,348	105	4,453
351-5 PLANNING	2	0.0700	54		54	1	55
381 COMMUNICATIONS	8	0.2799	217		217	5	222
401 CIP	8	0.2799	217		217	5	222
450 HUMAN SERVICES	21	0.7348	571		571	14	585
910 CD-COMMUNITY & ECONOMIC	5	0.1749	136		136	3	139
920 CRA - COMMUNITY	3	0.1050	82		82	2	84
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0350	27		27	1	28



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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
970 COMPONENT UNITS	1	0.0350	27		27	1	28
SubTotal	2,858	100.0000	77,664		77,664	1,792	79,456
Total	2,858	100.0000	77,664		77,664	1,792	79,456

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .4 - Detail Activity Allocations
 For Department 301-3 Risk Management**

Activity - General Liability Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2439	947		947		947
131 City Attorney	59	1.1992	4,657		4,657		4,657
141 Civil Service Board	5	0.1016	395		395		395
150 City Manager's Office	17	0.3455	1,342		1,342		1,342
150.2 Agenda Coordination	3	0.0610	237		237		237
160 Finance - Director's Office	10	0.2033	789		789		789
161 Finance - General Accounting	27	0.5488	2,131		2,131		2,131
162 Finance - Treasury Management	29	0.5894	2,289		2,289		2,289
163 Finance - Financial System Services	2	0.0407	158		158		158
171-4 Human Resources	42	0.8537	3,315		3,315		3,315
231 Management and Budget	20	0.4065	1,579		1,579		1,579
241 GSA - Administration	7	0.1423	552		552		552
243 GSA - Miami Riverside Center	7	0.1423	552		552		552
244 GSA - Graphics	5	0.1016	395		395		395
246 GSA - Light Fleet	36	0.7317	2,841		2,841		2,841
247 GSA - Heavy Fleet	32	0.6504	2,526		2,526		2,526
251 Information Technology	70	1.4228	5,525		5,525		5,525
261 Procurement	18	0.3659	1,421		1,421		1,421
271 Auditor General	8	0.1626	631		631		631
301-3 Risk Management	17	0.3455	1,342		1,342		1,342
431 Equal Opportunity & Diversity	3	0.0610	237		237	6	243
371 Grants Administration	10	0.2033	789		789	20	809
101 MAYOR	18	0.3659	1,421		1,421	36	1,457
111-5 COMMISSIONERS	79	1.6057	6,235		6,235	158	6,393
152 CODE COMPLIANCE	72	1.4634	5,683		5,683	144	5,827



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management**

Activity - General Liability Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	876	17.8049	69,141		69,141	1,747	70,888
190-1 POLICE	1,658	33.6990	130,863		130,863	3,302	134,165
201-9 PUBLIC WORKS	151	3.0691	11,918		11,918	301	12,219
211-3 SOLID WASTE	218	4.4309	17,206		17,206	435	17,641
221 DEPT OF REAL ESTATE & ASSET	45	0.9146	3,552		3,552	90	3,642
242 GSA PROPERTY MNGT	37	0.7520	2,920		2,920	74	2,994
245 GSA COMMUNICATIONS SERVICES	8	0.1626	631		631	16	647
281-4 BUILDING	167	3.3943	13,181		13,181	333	13,514
291-8 PARKS & RECREATION	926	18.8211	73,087		73,087	1,846	74,933
342 ZONING	31	0.6301	2,447		2,447	62	2,509
351-5 PLANNING	45	0.9146	3,552		3,552	90	3,642
381 COMMUNICATIONS	8	0.1626	631		631	16	647
401 CIP	16	0.3252	1,263		1,263	32	1,295
441 OFFICE OF RESILIENCY AND	4	0.0813	316		316	8	324
450 HUMAN SERVICES	68	1.3821	5,367		5,367	136	5,503
910 CD-COMMUNITY & ECONOMIC	35	0.7114	2,762		2,762	70	2,832
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1220	474		474	12	486
980 ND - NON DEPARTMENTAL	13	0.2642	1,026		1,026	26	1,052
SubTotal	4,920	100.0000	388,326		388,326	8,960	397,286
Total	4,920	100.0000	388,326		388,326	8,960	397,286

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	77,664		77,664	1,792	79,456
SubTotal	100	100.0000	77,664		77,664	1,792	79,456
Total	100	100.0000	77,664		77,664	1,792	79,456

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 301-3 Risk Management

Receiving Department	Total Workers' Compensation	Group Insurance	Auto Insurance	General Liability Ins	Police Tort Liability	
121 City Clerk	6,914	0	5,967	0	947	0
131 City Attorney	34,052	4	29,337	54	4,657	0
141 Civil Service Board	2,881	0	2,486	0	395	0
150 City Manager's Office	9,850	1	8,453	54	1,342	0
150.2 Agenda Coordination	1,729	0	1,492	0	237	0
160 Finance - Director's Office	5,809	48	4,972	0	789	0
161 Finance - General	15,557	0	13,426	0	2,131	0
162 Finance - Treasury	16,709	0	14,420	0	2,289	0
163 Finance - Financial	1,152	0	994	0	158	0
171-4 Human Resources	24,348	149	20,884	0	3,315	0
231 Management and Budget	11,524	0	9,945	0	1,579	0
241 GSA - Administration	25,613	21,580	3,481	0	552	0
243 GSA - Miami Riverside	4,033	0	3,481	0	552	0
244 GSA - Graphics	2,881	0	2,486	0	395	0
246 GSA - Light Fleet	23,758	0	17,901	3,016	2,841	0
247 GSA - Heavy Fleet	18,873	0	15,912	435	2,526	0
251 Information Technology	40,495	0	34,807	163	5,525	0
261 Procurement	10,398	0	8,950	27	1,421	0
271 Auditor General	4,609	0	3,978	0	631	0
301-3 Risk Management	10,045	223	8,453	27	1,342	0
431 Equal Opportunity &	1,773	0	1,530	0	243	0
371 Grants Administration	5,907	0	5,098	0	809	0
101 MAYOR	10,772	0	9,176	139	1,457	0
111-5 COMMISSIONERS	48,610	1,052	40,274	891	6,393	0
152 CODE COMPLIANCE	46,009	1,639	36,706	1,837	5,827	0
181-9 FIRE-RESCUE	694,322	170,750	446,589	6,095	70,888	0
190-1 POLICE	1,685,092	580,451	845,258	45,762	134,165	79,456
201-9 PUBLIC WORKS	104,577	9,560	76,981	5,817	12,219	0
211-3 SOLID WASTE	228,827	93,703	111,137	6,346	17,641	0
221 DEPT OF REAL ESTATE	27,238	266	22,941	389	3,642	0
242 GSA PROPERTY MNGT	22,163	0	18,863	306	2,994	0
245 GSA	4,725	0	4,078	0	647	0
281-4 BUILDING	102,607	1,673	85,138	2,282	13,514	0



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .5 - Allocation Summary
For Department 301-3 Risk Management

Receiving Department	Total	Workers' Compensation	Group Insurance	Auto Insurance	General Liability Ins	Police Tort Liability
291-8 PARKS &	576,016	24,550	472,080	4,453	74,933	0
342 ZONING	18,313	0	15,804	0	2,509	0
351-5 PLANNING	26,638	0	22,941	55	3,642	0
381 COMMUNICATIONS	5,461	514	4,078	222	647	0
401 CIP	9,729	55	8,157	222	1,295	0
441 OFFICE OF RESILIENCY	2,363	0	2,039	0	324	0
450 HUMAN SERVICES	41,971	1,216	34,667	585	5,503	0
910 CD-COMMUNITY &	21,551	736	17,844	139	2,832	0
920 CRA - COMMUNITY	84	0	0	84	0	0
950 CIVILIAN	3,572	0	3,058	28	486	0
970 COMPONENT UNITS	28	0	0	28	0	0
980 ND - NON	7,679	0	6,627	0	1,052	0
999 OTHER	5,582	5,582	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	3,972,839	913,752	2,502,889	79,456	397,286	79,456



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EQUAL OPPORTUNITY AND DIVERSITY PROGRAMS

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

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

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

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .2 - Costs To Be Allocated
 For Department 431 Equal Opportunity & Diversity**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	596,253			596,253
Building Depreciation	2,545		2,545	
131 City Attorney	12,506	4,410	16,916	
141 Civil Service Board	393	37	430	
150 City Manager's Office	2,222	307	2,529	
160 Finance - Director's Office	616	111	727	
161 Finance - General Accounting	2,315	324	2,639	
162 Finance - Treasury Management	2,612	188	2,800	
163 Finance - Financial System Services	606	36	642	
171-4 Human Resources	3,788	387	4,175	
243 GSA - Miami Riverside Center	13,044	967	14,011	
251 Information Technology	13,982	1,419	15,401	
261 Procurement	1,123	38	1,161	
271 Auditor General	619	9	628	
301-3 Risk Management	1,729	44	1,773	
431 Equal Opportunity & Diversity		399	399	
Total Allocated Additions:	58,100	8,676	66,776	66,776
Total To Be Allocated:	654,353	8,676		663,029



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 431 Equal Opportunity & Diversity**

	Total	General & Admin	EO & Diversity
Wages & Benefits			
Salaries	343,299	0	343,299
Fringe Benefits	33,840	0	33,840
Other Expense & Cost			
Retirement Contribution	135,000	0	135,000
Life and Health Insurance	62,000	0	62,000
Workers' Compensation	6,000	0	6,000
Travel and Per Diem	2,679	0	2,679
Rentals and Leases	646	0	646
Repair and Maintenance	9,000	0	9,000
Office Supplies & Minor Equipment	3,789	0	3,789
Publications, Subscriptions, and Members	0	0	0
Depreciation	0	0	0
Departmental Totals			
Total Expenditures	596,253	0	596,253
Deductions			
Total Deductions	0	0	0
Functional Cost	596,253	0	596,253
Allocation Step 1			
Inbound- All Others	58,100	58,100	0
Reallocate Admin Costs		(58,100)	58,100
1st Allocation	654,353	0	654,353
Allocation Step 2			
Inbound- All Others	8,676	8,676	0
Reallocate Admin Costs		(8,676)	8,676
2nd Allocation	8,676	0	8,676



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	663,029	0	663,029



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 431 Equal Opportunity & Diversity

Activity - EO & Diversity

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2439	1,596		1,596		1,596
131 City Attorney	59	1.1992	7,847		7,847		7,847
141 Civil Service Board	5	0.1016	665		665		665
150 City Manager's Office	17	0.3455	2,261		2,261		2,261
150.2 Agenda Coordination	3	0.0610	399		399		399
160 Finance - Director's Office	10	0.2033	1,330		1,330		1,330
161 Finance - General Accounting	27	0.5488	3,591		3,591		3,591
162 Finance - Treasury Management	29	0.5894	3,857		3,857		3,857
163 Finance - Financial System Services	2	0.0407	266		266		266
171-4 Human Resources	42	0.8537	5,586		5,586		5,586
231 Management and Budget	20	0.4065	2,660		2,660		2,660
241 GSA - Administration	7	0.1423	931		931		931
243 GSA - Miami Riverside Center	7	0.1423	931		931		931
244 GSA - Graphics	5	0.1016	665		665		665
246 GSA - Light Fleet	36	0.7317	4,788		4,788		4,788
247 GSA - Heavy Fleet	32	0.6504	4,256		4,256		4,256
251 Information Technology	70	1.4228	9,310		9,310		9,310
261 Procurement	18	0.3659	2,394		2,394		2,394
271 Auditor General	8	0.1626	1,064		1,064		1,064
301-3 Risk Management	17	0.3455	2,261		2,261		2,261
431 Equal Opportunity & Diversity	3	0.0610	399		399		399
371 Grants Administration	10	0.2033	1,330		1,330	19	1,349
101 MAYOR	18	0.3659	2,394		2,394	35	2,429
111-5 COMMISSIONERS	79	1.6057	10,507		10,507	153	10,660
152 CODE COMPLIANCE	72	1.4634	9,576		9,576	139	9,715



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .4 - Detail Activity Allocations
For Department 431 Equal Opportunity & Diversity

Activity - EO & Diversity

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	876	17.8049	116,507		116,507	1,692	118,199
190-1 POLICE	1,658	33.6990	220,509		220,509	3,203	223,712
201-9 PUBLIC WORKS	151	3.0691	20,083		20,083	292	20,375
211-3 SOLID WASTE	218	4.4309	28,994		28,994	421	29,415
221 DEPT OF REAL ESTATE & ASSET	45	0.9146	5,985		5,985	87	6,072
242 GSA PROPERTY MNGT	37	0.7520	4,921		4,921	71	4,992
245 GSA COMMUNICATIONS SERVICES	8	0.1626	1,064		1,064	15	1,079
281-4 BUILDING	167	3.3943	22,211		22,211	323	22,534
291-8 PARKS & RECREATION	926	18.8211	123,157		123,157	1,789	124,946
342 ZONING	31	0.6301	4,123		4,123	60	4,183
351-5 PLANNING	45	0.9146	5,985		5,985	87	6,072
381 COMMUNICATIONS	8	0.1626	1,064		1,064	15	1,079
401 CIP	16	0.3252	2,128		2,128	31	2,159
441 OFFICE OF RESILIENCY AND	4	0.0813	532		532	8	540
450 HUMAN SERVICES	68	1.3821	9,044		9,044	131	9,175
910 CD-COMMUNITY & ECONOMIC	35	0.7114	4,655		4,655	68	4,723
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1220	798		798	12	810
980 ND - NON DEPARTMENTAL	13	0.2642	1,729		1,729	25	1,754
SubTotal	4,920	100.0000	654,353		654,353	8,676	663,029
Total	4,920	100.0000	654,353		654,353	8,676	663,029

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
121 City Clerk	1,596	1,596
131 City Attorney	7,847	7,847
141 Civil Service Board	665	665
150 City Manager's Office	2,261	2,261
150.2 Agenda Coordination	399	399
160 Finance - Director's Office	1,330	1,330
161 Finance - General	3,591	3,591
162 Finance - Treasury	3,857	3,857
163 Finance - Financial	266	266
171-4 Human Resources	5,586	5,586
231 Management and Budget	2,660	2,660
241 GSA - Administration	931	931
243 GSA - Miami Riverside	931	931
244 GSA - Graphics	665	665
246 GSA - Light Fleet	4,788	4,788
247 GSA - Heavy Fleet	4,256	4,256
251 Information Technology	9,310	9,310
261 Procurement	2,394	2,394
271 Auditor General	1,064	1,064
301-3 Risk Management	2,261	2,261
431 Equal Opportunity &	399	399
371 Grants Administration	1,349	1,349
101 MAYOR	2,429	2,429
111-5 COMMISSIONERS	10,660	10,660
152 CODE COMPLIANCE	9,715	9,715
181-9 FIRE-RESCUE	118,199	118,199
190-1 POLICE	223,712	223,712
201-9 PUBLIC WORKS	20,375	20,375
211-3 SOLID WASTE	29,415	29,415
221 DEPT OF REAL ESTATE	6,072	6,072
242 GSA PROPERTY MNGT	4,992	4,992
245 GSA	1,079	1,079
281-4 BUILDING	22,534	22,534



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
291-8 PARKS &	124,946	124,946
342 ZONING	4,183	4,183
351-5 PLANNING	6,072	6,072
381 COMMUNICATIONS	1,079	1,079
401 CIP	2,159	2,159
441 OFFICE OF RESILIENCY	540	540
450 HUMAN SERVICES	9,175	9,175
910 CD-COMMUNITY &	4,723	4,723
950 CIVILIAN	810	810
980 ND - NON	1,754	1,754
Direct Billed	0	0
Total	663,029	663,029



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

GRANTS ADMINISTRATION

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

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

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
Schedule .2 - Costs To Be Allocated
For Department 371 Grants Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,025,390			2,025,390
Building Depreciation	4,341		4,341	
131 City Attorney	27,321	9,634	36,955	
141 Civil Service Board	1,311	123	1,434	
150 City Manager's Office	7,407	1,025	8,432	
150.2 Agenda Coordination	7,515	2,128	9,643	
160 Finance - Director's Office	2,053	370	2,423	
161 Finance - General Accounting	45,505	6,249	51,754	
162 Finance - Treasury Management	9,875	709	10,584	
163 Finance - Financial System Services	1,973	120	2,093	
171-4 Human Resources	12,627	1,290	13,917	
243 GSA - Miami Riverside Center	22,252	1,650	23,902	
244 GSA - Graphics	(66)	5	(61)	
251 Information Technology	53,470	5,473	58,943	
261 Procurement	9,791	336	10,127	
271 Auditor General	1,958	30	1,988	
301-3 Risk Management	5,761	146	5,907	
431 Equal Opportunity & Diversity	1,330	19	1,349	
Total Allocated Additions:	214,424	29,307	243,731	243,731
Total To Be Allocated:	2,239,814	29,307		2,269,121



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
Wages & Benefits				
Salaries	1,086,710	0	402,083	684,627
Fringe Benefits	89,290	0	33,037	56,253
Other Expense & Cost				
Retirement Contribution	274,000	0	101,380	172,620
Life and Health Insurance	124,000	0	45,880	78,120
Workers' Compensation	33,000	0	12,210	20,790
Professional Service	187,346	0	69,318	118,028
Communications and Relations	0	0	0	0
Travel and Per Diem	13,136	0	4,860	8,276
Postage	0	0	0	0
Utility Services	0	0	0	0
Rentals and Leases	0	0	0	0
Insurance	0	0	0	0
Repair and Maintenance	27,000	0	9,990	17,010
Advertising and Relations	3,662	0	1,355	2,307
Other Current Charges	61,414	0	22,723	38,691
Office Supplies & Minor Equipment	7,795	0	2,884	4,911
Publications, Subscriptions, & Membershi	519	0	192	327
Major Machinery and Equipment	0	0	0	0
Depreciation	0	0	0	0
Transfer and Others	117,518	0	43,482	74,036
Departmental Totals				
Total Expenditures	2,025,390	0	749,394	1,275,996
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,025,390	0	749,394	1,275,996



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .3 - Costs Allocated By Activity
 For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
Allocation Step 1				
Inbound- All Others	214,424	214,424	0	0
Reallocate Admin Costs		(214,424)	79,337	135,087
1st Allocation	2,239,814	0	828,731	1,411,083
Allocation Step 2				
Inbound- All Others	29,307	29,307	0	0
Reallocate Admin Costs		(29,307)	10,844	18,463
2nd Allocation	29,307	0	10,844	18,463
Total For 00230 371 Grants Administration				
Total Allocated	2,269,121	0	839,575	1,429,546



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
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	18	17.1429	142,068		142,068	1,859	143,927
190-1 POLICE	31	29.5238	244,673		244,673	3,202	247,875
221 DEPT OF REAL ESTATE & ASSET	4	3.8095	31,571		31,571	413	31,984
291-8 PARKS & RECREATION	1	0.9524	7,893		7,893	103	7,996
401 CIP	3	2.8571	23,678		23,678	310	23,988
441 OFFICE OF RESILIENCY AND	1	0.9524	7,893		7,893	103	7,996
910 CD-COMMUNITY & ECONOMIC	47	44.7619	370,955		370,955	4,854	375,809
SubTotal	105	100.0000	828,731		828,731	10,844	839,575
Total	105	100.0000	828,731		828,731	10,844	839,575

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 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	1,411,083		1,411,083	18,463	1,429,546
SubTotal	100	100.0000	1,411,083		1,411,083	18,463	1,429,546
Total	100	100.0000	1,411,083		1,411,083	18,463	1,429,546

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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2025 BASED ON ACTUALS AS OF SEPTEMBER 30, 2023
 Schedule .5 - Allocation Summary
 For Department 371 Grants Administration**

Receiving Department	Total	Grants Administration	Other Funding
181-9 FIRE-RESCUE	143,927	143,927	0
190-1 POLICE	247,875	247,875	0
221 DEPT OF REAL ESTATE	31,984	31,984	0
291-8 PARKS &	7,996	7,996	0
401 CIP	23,988	23,988	0
441 OFFICE OF RESILIENCY	7,996	7,996	0
910 CD-COMMUNITY &	375,809	375,809	0
999 OTHER	1,429,546	0	1,429,546
Direct Billed	0	0	0
Total	2,269,121	839,575	1,429,546



Indirect Cost Rate Base Details

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
INDIRECT RATE BASE**

Organization	Object	Object Description	Sum of Total
101-103-OFFICE OF THE MAYOR	511000	Executive Salaries	97,267
	512000	Regular Salaries and Wages	1,321,404
	513010	Other Salaries and Wages-PT Yr Ro	12,600
	516000	Fringe Benefits	50,610
101-103-OFFICE OF THE MAYOR Total			1,481,881
111-115-COMMISSIONERS	511000	Executive Salaries	281,300
	512000	Regular Salaries and Wages	3,989,367
	513000	Other Salaries and Wages	1,904
	513010	Other Salaries and Wages-PT Yr Ro	197,489
	516000	Fringe Benefits	227,747
111-115-COMMISSIONERS Total			4,697,807
152-CODE COMPLIANCE	511000	Executive Salaries	1,027
	512000	Regular Salaries and Wages	5,386,477
	514000	Overtime	132,972
	515000	Special Pay	14,367
	516000	Fringe Benefits	6,000
152-CODE COMPLIANCE Total			5,540,843

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
INDIRECT RATE BASE**

181-189-FIRE RESCUE	511000 Executive Salaries	4,302
	512000 Regular Salaries and Wages	80,824,271
	513000 Other Salaries and Wages	150
	513010 Other Salaries and Wages-PT Yr Ro	21,092
	514000 Overtime	8,471,029
	514010 OT Staffing	7,490,039
	514020 OT EMS Backfill for Training	530,084
	514030 OT Off Duty Events	3,311,034
	515000 Special Pay	13,821,657
	516000 Fringe Benefits	60,407
	516010 Fringe Benefits - Tuition Reimb.	140,961
<hr/> 181-189-FIRE RESCUE Total		114,675,026
190-191-POLICE	511000 Executive Salaries	2,018
	512000 Regular Salaries and Wages	144,266,045
	513000 Other Salaries and Wages	292,131
	513030 Other Salaries and Wages-PT Temp	69,663
	514000 Overtime	12,152,575
	514001 OT-Reimbursable	1,920,692
	514010 OT Staffing	517,417
	514030 OT Off Duty Events	495,361
	514040 OT Court	604,184
	515000 Special Pay	7,719,556
	516000 Fringe Benefits	583,313
	516010 Fringe Benefits - Tuition Reimb.	190,208
<hr/> 190-191-POLICE Total		168,813,163

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
INDIRECT RATE BASE**

201-209-PUBLIC WORKS	512000 Regular Salaries and Wages	9,260,819
	513000 Other Salaries and Wages	782
	513010 Other Salaries and Wages-PT Yr Ro	19,938
	513030 Other Salaries and Wages-PT Temp	50,106
	514000 Overtime	403,582
	515000 Special Pay	377
	516000 Fringe Benefits	44,182
	516010 Fringe Benefits - Tuition Reimb.	4,000
201-209-PUBLIC WORKS Total		9,783,786
211-217-SOLID WASTE	511000 Executive Salaries	3,691
	512000 Regular Salaries and Wages	13,348,310
	513000 Other Salaries and Wages	35,946
	513010 Other Salaries and Wages-PT Yr Ro	21,450
	514000 Overtime	1,298,197
	515000 Special Pay	29,705
	516000 Fringe Benefits	2,200
211-217-SOLID WASTE Total		14,739,499
221-REAL ESTATE AND ASSET MANAGEMENT	512000 Regular Salaries and Wages	2,858,947
	513000 Other Salaries and Wages	101,770
	514000 Overtime	161,652
	515000 Special Pay	307
	516000 Fringe Benefits	9,458
221-REAL ESTATE AND ASSET MANAGEMENT Total		3,132,134
242-GSA - PROPERTY MAINTNANCE	512000 Regular Salaries and Wages	2,848,210
	514000 Overtime	5,902
	516000 Fringe Benefits	400
242-GSA - PROPERTY MAINTNANCE Total		2,854,512
245-GSA - COMMUNICATION SERVICES	512000 Regular Salaries and Wages	685,725
	514000 Overtime	3,917
245-GSA - COMMUNICATION SERVICES Total		689,642

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
INDIRECT RATE BASE**

281-284-BUILDING	512000 Regular Salaries and Wages	12,509,129
	513000 Other Salaries and Wages	279,464
	513030 Other Salaries and Wages-PT Temp	4,233
	514000 Overtime	815,479
	515000 Special Pay	137,192
	516000 Fringe Benefits	23,937
	516010 Fringe Benefits - Tuition Reimb.	4,413
281-284-BUILDING Total		13,773,847
291-298-PARKS & RECREATION	512000 Regular Salaries and Wages	16,070,969
	513000 Other Salaries and Wages	498,560
	513010 Other Salaries and Wages-PT Yr Ro	3,883,742
	513020 Other Salaries and Wages-PT Seaso	5,531,625
	513030 Other Salaries and Wages-PT Temp	38,214
	514000 Overtime	811,175
	515000 Special Pay	3,586
	516000 Fringe Benefits	24,826
	516010 Fringe Benefits - Tuition Reimb.	3,161
291-298-PARKS & RECREATION Total		26,865,858
342-ZONING	512000 Regular Salaries and Wages	2,642,244
	513000 Other Salaries and Wages	5,093
	514000 Overtime	25
	516000 Fringe Benefits	12,600
	516010 Fringe Benefits - Tuition Reimb.	4,434
342-ZONING Total		2,664,396

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
INDIRECT RATE BASE**

356-PLANNING	512000 Regular Salaries and Wages	3,395,649
	513000 Other Salaries and Wages	8,398
	513010 Other Salaries and Wages-PT Yr Ro	11,705
	513030 Other Salaries and Wages-PT Temp	3,348
	514000 Overtime	1,007
	515000 Special Pay	189
	516000 Fringe Benefits	22,090
356-PLANNING Total		3,442,386
381-OFFICE OF COMMUNICATION	512000 Regular Salaries and Wages	732,240
	513000 Other Salaries and Wages	1,184
	513010 Other Salaries and Wages-PT Yr Ro	73,350
	515000 Special Pay	15
	516000 Fringe Benefits	7,915
381-OFFICE OF COMMUNICATION Total		814,704
401-CIP	512000 Regular Salaries and Wages	952,731
	516000 Fringe Benefits	6,679
401-CIP Total		959,410
441 OFFICE OF RESILIENCY AND SUSTAINABIL	512000 Regular Salaries and Wages	538,081
	516000 Fringe Benefits	11,000
441 OFFICE OF RESILIENCY AND SUSTAINABIL Total		549,081
450-HUMAN SERVICES	512000 Regular Salaries and Wages	3,008,055
	513000 Other Salaries and Wages	187,866
	513010 Other Salaries and Wages-PT Yr Ro	61,618
	513020 Other Salaries and Wages-PT Seaso	7,200
	514000 Overtime	87,531
	515000 Special Pay	3
	516000 Fringe Benefits	12,400
450-HUMAN SERVICES Total		3,364,673

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
INDIRECT RATE BASE**

910-COMMUNITY DEVELOPMENT	512000 Regular Salaries and Wages	3,537,242
	513000 Other Salaries and Wages	100,932
	516000 Fringe Benefits	21,600
	516010 Fringe Benefits - Tuition Reimb.	4,000
910-COMMUNITY DEVELOPMENT Total		3,663,774
920-COMMUNITY REDEVELOPMENT AGENCY	512000 Regular Salaries and Wages	2,217,735
	516000 Fringe Benefits	55,521
920-COMMUNITY REDEVELOPMENT AGENCY Total		2,273,256
930-LIBERTY CITY	512000 Regular Salaries and Wages	730,634
	516000 Fringe Benefits	2,600
930-LIBERTY CITY Total		733,234
940-VIRGINIA KEY BEACH PARK TRUST	512000 Regular Salaries and Wages	539,636
	513000 Other Salaries and Wages	286,710
940-VIRGINIA KEY BEACH PARK TRUST Total		826,346
980-NON DEPARTMENTAL	511000 Executive Salaries	31,163
	512000 Regular Salaries and Wages	245,662
	515000 Special Pay	19,154,812
	516000 Fringe Benefits	301,200
980-NON DEPARTMENTAL Total		19,732,837
950-CIVILIAN INVESTIGATIVE PANEL	512000 Regular Salaries and Wages	490,390
	514000 Overtime	396
	516000 Fringe Benefits	7,400
950-CIVILIAN INVESTIGATIVE PANEL Total		498,186
Grand Total		406,570,281

Schedule of Expenditures of Federal Awards

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2023

<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>
U.S. Department of Agriculture					
Pass-Through Florida Department of Health:					
Childcare Food Program 2021	10.558	S-576		\$ -	\$ 5,970
Total U.S. Department of Agriculture				-	5,970
U.S. Department of Commerce					
National Oceanic and Atmospheric Administration	11.473	0318.20.069724	NA20NOS4730027	-	86,226
Total U.S. Department of Commerce				-	86,226
U.S. Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster:					
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-120013		-	113,887
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-120013		-	86,466
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-120013		-	30,735
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-120013		-	410,275
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-120013		-	2,168,466
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-120013		-	2,417,058
Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-120013		-	200
				-	5,227,087
COVID19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MC120013-CV		-	2,806,314
Total CDBG - Entitlement Grant Cluster				-	8,033,401
Emergency Solutions Grant Program	14.231	E-20-MC-120002		-	753,217
Emergency Solutions Grant Program	14.231	E-21-MC-12-0013		-	50
Emergency Solutions Grant Program	14.231	E-22-MC-120002		-	469,072
				-	1,222,339
HOME Investment Partnership Program	14.239	M-14-MC-120011		-	(14,634)
HOME Investment Partnership Program	14.239	M-15-MC-120011		-	17,075
HOME Investment Partnership Program	14.239	M-17-MC-120011		-	239,510
HOME Investment Partnership Program	14.239	M-18-MC-120011		-	795,048
HOME Investment Partnership Program	14.239	M-19-MC-120011		-	415,950
HOME Investment Partnership Program	14.239	M-20-MC-120011		-	252,248
HOME Investment Partnership Program	14.239	M-21-MC-120011		-	2,573,983
HOME Investment Partnership Program	14.239	M-22-MC-120011		-	170,315
				-	4,449,495
Housing Opportunities for Persons with AIDS	14.241	F-LH-17-F005		-	9,432
Housing Opportunities for Persons with AIDS	14.241	F-LH-18-F005		-	2,702
Housing Opportunities for Persons with AIDS	14.241	F-LH-19-F005		-	71,739
Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005		-	886,972
Housing Opportunities for Persons with AIDS	14.241	F-LH-21-F005		-	5,422,232
Housing Opportunities for Persons with AIDS	14.241	F-LH-22-F005		-	6,867,689
Housing Opportunities for Persons with AIDS	14.241	F-LH-23-F005		-	37,379
				-	13,298,145
COVID19 - Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005-CV		-	303,079
				-	303,079
Total Housing Opportunities for Persons with AIDS				-	13,601,224

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2023

<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>
U.S. Department of Housing and Urban Development (cont'd)					
Pass-Through Miami Dade County Homeless Trust:					
Continuum of Care (COC) Program:					
2022-2023 Miami Homeless Assistance Program CE Consolidation Program	14.267	FL0211L4D002114	FL0211L4D002114	-	672,769
2023-2024 Miami Homeless Assistance Program CE Consolidation Program	14.267	FL0211L4D002215	FL0211L4D002215	-	47,848
				-	<u>720,617</u>
Section 8 Project - Based Cluster:					
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation 1	14.856	FL145MR0001		-	1,976,963
				-	<u>1,976,963</u>
Housing Voucher Cluster:					
Section 8 Housing Choice Vouchers	14.896	FL145		-	2,589,215
Mainstream Vouchers	14.879	FL145		-	490,185
Total Housing Voucher Cluster				-	<u>3,079,400</u>
Total U.S. Department of Housing and Urban Development					
				-	<u>33,083,439</u>
U.S. Department of Justice					
COVID19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1259		-	176,377
				-	<u>176,377</u>
Pass-Through Office of the Florida Attorney General:					
Crime Victim Assistance	16.575	VOCA-2021-COM Police-00636	596000375	-	3,670
Crime Victim Assistance	16.575	VOCA-2022-847	596000375	-	264,327
				-	<u>267,997</u>
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS21GG02139SLEM	15JCOPS-21-GG-02139-SLEM	-	26,732
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03496-UHPX	15JCOPS-21-GG-03496-UHPX	-	561,295
Public Safety Partnership and Community Policing Grants	16.710	2020ULWX0074	2020ULWX0074	-	325,275
				-	<u>913,302</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01322-JAGX		-	249,327
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-04114-BCJI	596000407	-	3,021
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0396	596000407	-	11,673
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DG-BX-0011		-	65,532
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0974		-	217,134
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-00241-MUMU	59-6000375	-	28,449
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02193-JAGX		-	236,231
				-	<u>811,367</u>
Pass-Through Florida Department of Law Enforcement:					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	596000407	2018-MO-BX-0014	61,618	80,308
Body Worn Camera Policy and Implementation	16.835	2020-BC-BX-0024		-	386,361
Comprehensive Opioid Abuse Site-Based Program	16.838	2018-AR-BX-K109	2018-AR-BX-K109	22,271	28,351
Equitable Sharing Program	16.922	Not Applicable		-	154,769
Total U.S. Department of Justice				<u>83,888</u>	<u>2,818,832</u>

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2023

<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>
U.S. Department of Transportation					
Pass-Through Florida Department of Transportation:					
Highway Planning and Construction Cluster	20.205	G0R73	D617-066-B	-	4,164
Highway Planning and Construction Cluster	20.205	G1553	D618-081-B	-	822,891
				-	827,055
Highway Safety Cluster:					
Pass-Through Florida Department of Transportation:					
State and Community Highway Safety	20.600	G2E60	69A37519300004020FLO	-	84,577
Total Highway Safety Cluster				-	84,577
National Priority Safety Programs	20.616	G2274	69A3752030000405DFLM	-	17
National Priority Safety Programs	20.616	G2E29	69A3752130000405DFLM	-	80,268
				-	80,285
Total U.S. Department of Transportation				-	991,917
U.S. Department of the Treasury					
Pass-Through Miami Dade County Department of the Treasury:					
Emergency Rental Assistance Program ERA2	21.023		72220791	-	6,071,985
Coronavirus State and Local Fiscal Recovery Funds	21.027		N/A	-	62,042,603
Total U.S. Department of the Treasury				-	68,114,588
US Department of Education					
Pass Through Miami Dade County Public Schools					
21 st Century Community Learning Centers	84.287		LT/2013-2014 #001	-	13,222
21 st Century Community Learning Centers	84.287C		130-2448A-2CCC3	-	8,050
Total U.S. Department of Education				-	21,272
U.S. Department of Health and Human Services					
Federal Pass-Through Florida Agency for Persons with Disabilities					
Medicaid Cluster:					
Assistance Programs for Chronic Disease Prevention and Control	93.945	6 NU58DP007305-01-01	NU58DP007305	-	101,261
Total U.S. Department of Health and Human Services				-	101,261
Executive Office of the President of the United States					
Pass-Through South Florida HIDTA/Monroe County Sheriffs:					
High Intensity Drug Trafficking Areas Program	95.001	NA	G19MI0001A	-	51,996
High Intensity Drug Trafficking Areas Program	95.001	G20MI0001A	G20MI0001A	-	35,661
Total Executive Office of the President				-	87,657
U.S. Department of Homeland Security					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-k-4718		-	7,192,003
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2019-CA-00072		-	31,500
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2020-CA-00056		-	282,022
		EMW-2021-CA-00034-			
		S01		-	309,140
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2022-CA-00057		-	819,302
National Urban Search and Rescue (US&R) Response System	97.025			-	8,633,967

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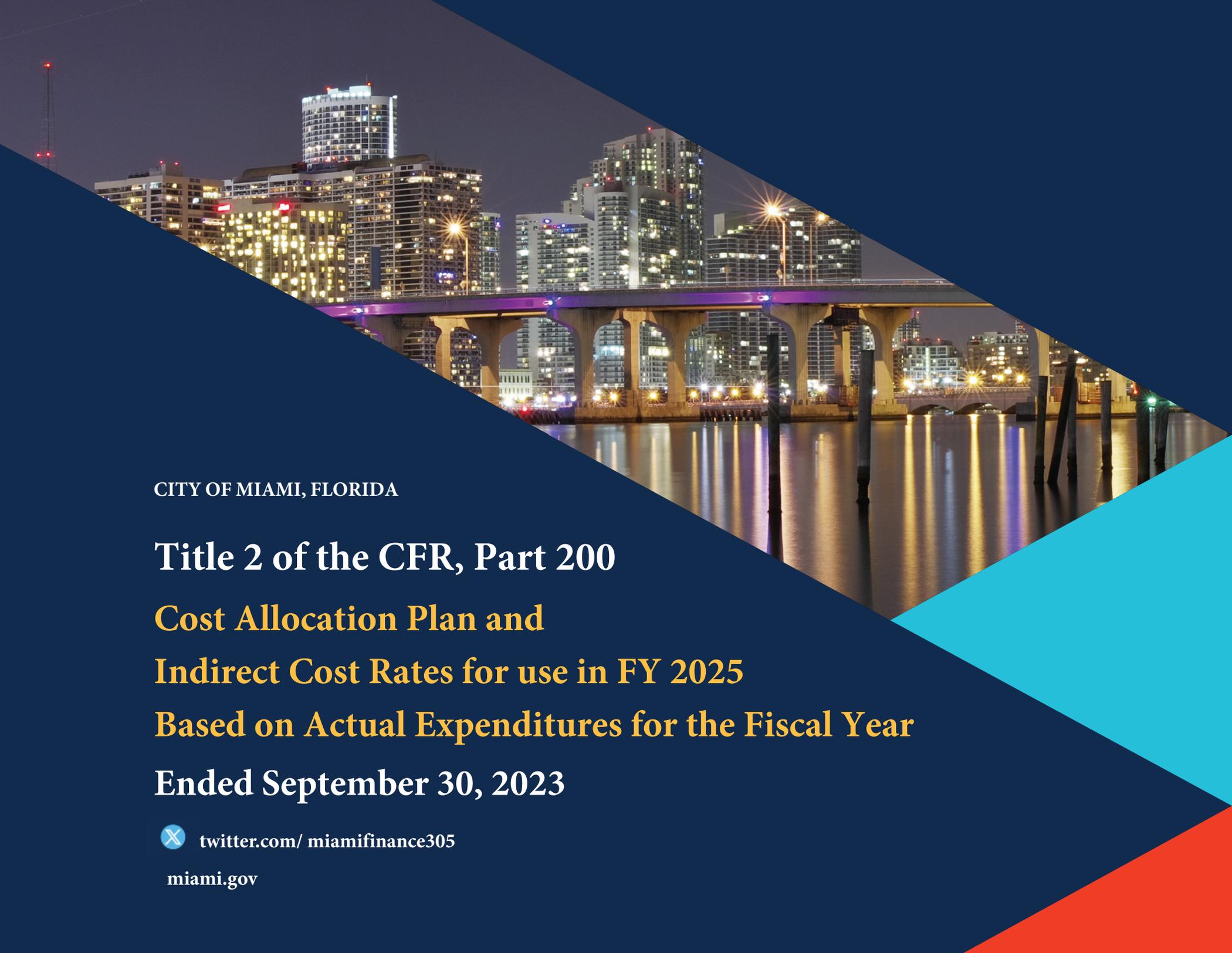
CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2023

<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>
U.S. Department of Homeland Security (cont'd)					
Pass-Through State of Florida Division of Emergency Management:					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z2070	4486DRFLP0000001	-	1,834,982
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z0032	4337DRFLP0000001	-	<u>95,991</u>
				-	<u>1,930,973</u>
Assistance to Firefighters Grant	97.044	EMW-2021-FG-02449		-	<u>139,490</u>
				-	<u>139,490</u>
Pass Through State of Florida Division of Emergency Management:					
Homeland Security Grant Program	97.067	R0401	EMW-2021-SS-00056-S01	-	62,246
Homeland Security Grant Program	97.067	R0571	EMW-2022-SS-00029-S01	-	66,981
Homeland Security Grant Program	97.067	R0075	EMW-2019-SS-00049	1,550	307,855
Homeland Security Grant Program	97.067	R0078	EMW-2019-SS-0049	-	54,138
Homeland Security Grant Program	97.067	R0521	EMW-2021-SS-00056-S01	528,924	1,618,148
Homeland Security Grant Program	97.067	R0232	EMW-2020-SS-00035-S01	4,575,290	6,114,542
Homeland Security Grant Program	97.067	R0234	EMW-2020-SS-00035-S01	-	54,237
Homeland Security Grant Program	97.067	R0588	EMW-2022-SS-00029-S-01	<u>144,002</u>	<u>338,256</u>
				<u>5,249,765</u>	<u>8,616,403</u>
Securing the Cities Program	97.106	20CWDSTC00007-01-00		-	<u>1,231,974</u>
				-	<u>1,231,974</u>
Total U.S. Department of Homeland Security				<u>5,249,765</u>	<u>20,552,807</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 5,333,654</u>	<u>\$ 125,863,969</u>

(continued)

CITY OF MIAMI, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2023

<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>
Executive Office of the Governor					
Urban Search and Rescue Sustainment Program	31.078	T0227		\$ -	\$ 1,043,918
Total Executive Office of the Governor				-	1,043,918
Department of Environmental Protection					
Resilient Florida Program	37.098			-	2,139
Total Department of Environmental Protection				-	2,139
Florida Housing Finance Corporation					
State Housing Initiatives Partnership (SHIP) Program	40.901	SHIP FY2017-2018		-	18,503
State Housing Initiatives Partnership FY2018-2019	40.901	SHIP FY2018-2019		-	36,920
State Housing Initiatives Partnership FY2019-2020	40.901	SHIP FY2019-2020		-	21,430
State Housing Initiatives Partnership FY2022-2023	52.901	SHIP FY2022-2023		-	206,099
State Housing Initiatives Partnership FY2021-2022	52.901	SHIP FY2021-2022		-	1,058,024
Total Florida Housing Finance Corporation				-	1,340,975
Department of Transportation					
Public Transit Service Development Program	55.012	446651-1-84-01		-	251,599
Total Department of Transportation				-	251,599
Department of Health					
Pass-Through Miami-Dade County, Florida:					
County Grant Awards	64.005	EMS County Grant #C0013		-	6,282
Total Department of Health				-	6,282
Department of Law Enforcement					
Florida Incident Based Reporting System	71.043	32021-FBSFA-F2- 047		-	213,039
				-	213,039
Total Expenditures of State Financial Assistance				\$ -	\$ 2,857,952
TOTAL EXPENDITURES FOR FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE				\$ 5,333,654	\$ 128,721,917



CITY OF MIAMI, FLORIDA

Title 2 of the CFR, Part 200

Cost Allocation Plan and

Indirect Cost Rates for use in FY 2025

Based on Actual Expenditures for the Fiscal Year

Ended September 30, 2023

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