

City of Miami, Florida

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

For use in FY 2017 Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2015



Prepared June 2016

CITY OF MIAMI, FLORIDA

COST ALLOCATION PLAN FOR FY 2017 BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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Certificate of Cost Allocation Plan and Indirect Costs

CERTIFICATE OF COST ALLOCATION PLAN

City of Miami, Florida

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

- 1) All costs included in this proposal dated June 28, 2016 to establish cost allocations or billings for the fiscal year October 1, 2016 through September 30, 2017 based on the fiscal year ending September 30, 2015 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: Fernando Casamayor

Title: Assistant City Manager/CFO

Date of Execution: 06/28/2016

CERTIFICATE OF INDIRECT COSTS

City of Miami, Florida

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

- 1) All costs included in this proposal dated June 28, 2016 to establish billing or final indirect costs rates for the fiscal year October 1, 2016 through September 30, 2017 based on the fiscal year ending September 30, 2015 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:



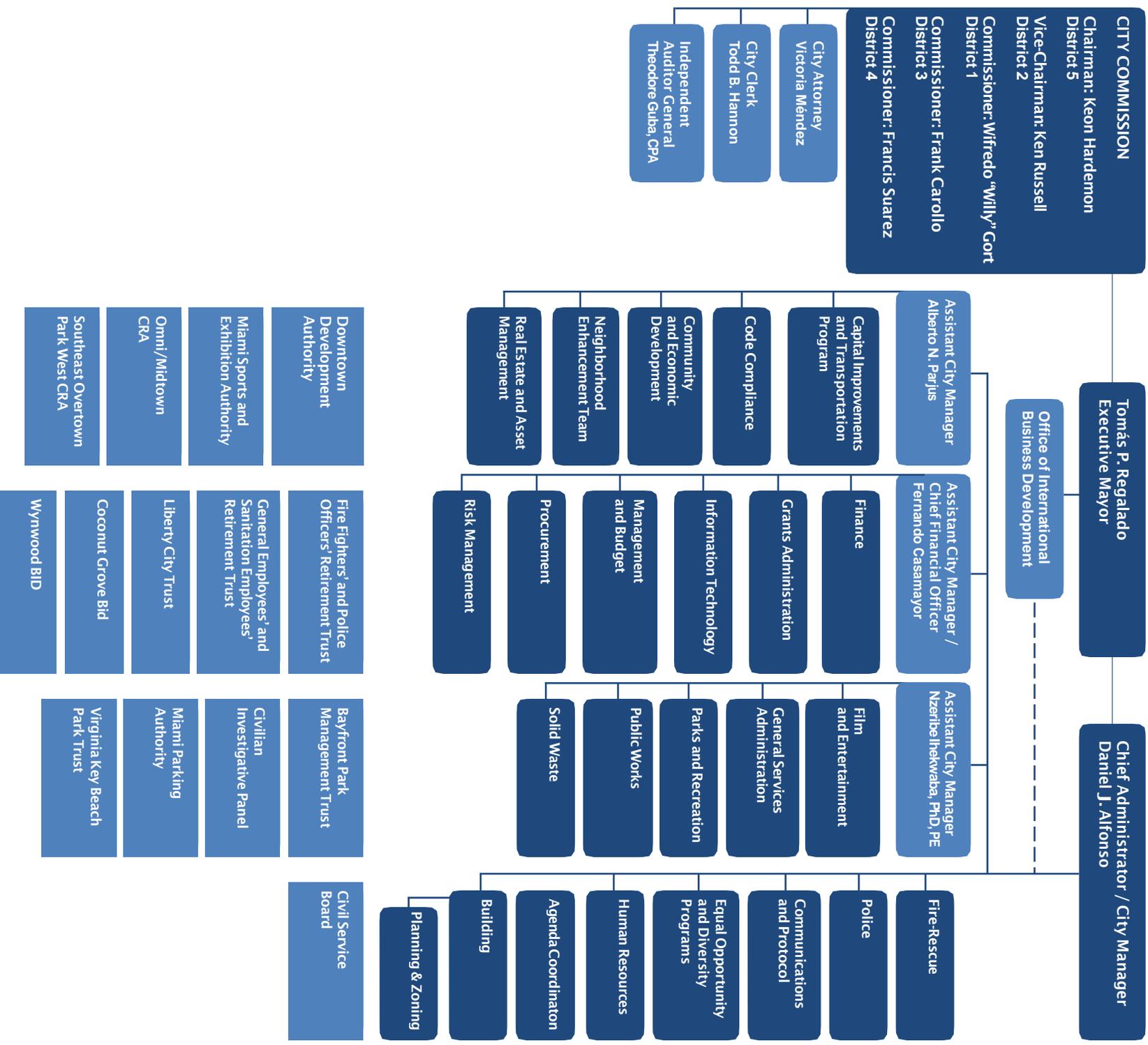
Name of Official: Fernando Casamayor

Title: Assistant City Manager/CFO

Date of Execution: 06/28/2016

City Organizational Chart

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, 2015.

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 demonstrates 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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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**CITY OF MIAMI, FLORIDA
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Allocated Costs By Department**

Detail

Central Service Departments	101 MAYOR	111-5 COMMISSIONERS	151 NET - NEIGHBORHOOD	150.3 OFFICE OF FILM AND ENTERTAINMENT	152 CODE COMPLIANCE	181-9 FIRE-RESCUE	190-1 POLICE
Building Depreciation	0	0	5,870	968	8,714	30,359	7,470
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	258,615	0	0	0	10,810	1,460
131 City Attorney	26,415	412,306	15,587	2,780	295,885	160,086	1,844,025
141 Civil Service Board	1,433	3,528	11,136	552	5,293	88,210	173,552
150 City Manager's Office	9,723	23,934	75,543	3,740	35,902	598,361	1,177,278
150.2 Agenda Coordination	5,476	60,925	685	685	685	6,845	22,590
160 Finance - Director's Office	2,612	6,431	20,296	1,004	9,645	160,762	316,301
161 Finance - General	8,241	29,472	40,043	2,915	19,073	560,695	769,043
162 Finance - Treasury	3,690	11,262	11,083	1,352	10,502	205,826	112,769
163 Finance - Financial	1,704	5,608	13,887	1,666	8,716	69,210	102,725
171-4 Human Resources	11,254	27,703	89,949	4,329	47,276	798,505	1,566,823
231 Management and Budget	2,948	11,792	64,854	23,583	14,739	483,446	397,963
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	46	52	20,399	3,359	37,675	106,467	36,569
244 GSA - Graphics	3,841	4,818	2,807	275	3,193	17,815	21,245
246 GSA - Light Fleet	15,760	12,435	136,022	0	76,223	283,993	2,038,724
247 GSA - Heavy Fleet	0	0	0	0	0	0	9,580
251 Information Technology	59,851	148,631	324,150	4,727	211,204	1,603,699	2,450,991
261 Procurement	10,148	48,291	19,367	6,649	14,102	446,842	397,743
271 Auditor General	3,321	2,635	9,133	737	10,310	284,781	481,346
301-3 Risk Management	6,557	16,111	55,992	2,502	24,797	542,840	1,325,120
431 Equal Opportunity &	1,112	2,737	8,637	428	4,105	68,413	134,603
371 Grants Administration	0	0	0	0	0	278,086	382,369
Total Allocated	174,132	1,087,286	925,440	62,251	838,039	6,806,051	13,770,289
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	174,132	1,087,286	925,440	62,251	838,039	6,806,051	13,770,289
Adjustments	0	0	0	0	0	0	0
Proposed Costs	174,132	1,087,286	925,440	62,251	838,039	6,806,051	13,770,289



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Allocated Costs By Department**

Detail

Central Service Departments	201-9 PUBLIC WORKS	211-3 SOLID WASTE	221 DEPT OF REAL ESTATE & ASSET	242 GSA PROPERTY MNGT	245 GSA COMMUNICATIONS	281-4 BUILDING	291-8 PARKS & RECREATION
Building Depreciation	17,438	0	20,565	0	0	36,031	9,237
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	36,769	0	0	0	0	132,493	0
131 City Attorney	596,636	221,677	557,520	0	0	177,632	221,635
141 Civil Service Board	13,452	21,612	6,506	4,080	882	8,821	93,392
150 City Manager's Office	91,250	146,599	44,129	27,674	5,983	59,837	633,515
150.2 Agenda Coordination	28,066	3,423	33,542	0	0	685	6,161
160 Finance - Director's Office	24,516	39,387	11,856	7,435	1,608	16,076	170,206
161 Finance - General	82,631	87,680	224,432	33,512	10,344	241,663	324,549
162 Finance - Treasury	72,286	68,993	957,090	10,047	3,585	436,034	1,092,613
163 Finance - Financial	13,655	16,014	29,260	4,373	1,468	42,775	51,339
171-4 Human Resources	118,178	194,245	54,565	36,498	8,042	77,073	756,005
231 Management and Budget	70,749	47,166	23,583	0	0	109,071	288,891
241 GSA - Administration	0	0	0	1,012,227	218,861	0	0
243 GSA - Miami Riverside	61,058	1,506	72,380	0	0	125,891	32,134
244 GSA - Graphics	2,625	20,319	10,339	288	32	7,320	16,099
246 GSA - Light Fleet	119,566	86,867	7,383	0	0	56,673	236,591
247 GSA - Heavy Fleet	537,387	157,887	1,393	1,602	0	0	7,482
251 Information Technology	304,281	229,644	217,735	0	0	301,638	1,359,593
261 Procurement	76,890	76,494	150,080	113,722	21,696	54,613	369,083
271 Auditor General	51,959	70,443	34,466	8,991	2,460	23,998	82,149
301-3 Risk Management	66,537	156,746	31,961	18,615	3,991	40,795	449,161
431 Equal Opportunity &	10,433	16,761	5,046	3,164	684	6,841	72,433
371 Grants Administration	0	0	34,761	0	0	0	69,522
Total Allocated	2,396,362	1,663,463	2,528,592	1,282,228	279,636	1,955,960	6,341,790
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,396,362	1,663,463	2,528,592	1,282,228	279,636	1,955,960	6,341,790
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,396,362	1,663,463	2,528,592	1,282,228	279,636	1,955,960	6,341,790



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Allocated Costs By Department**

Detail

Central Service Departments	341.351-5 PLANNING & ZONING	381 COMMUNICATIONS	401 CIP & TRANSPORTATION	910 CD-COMMUNITY & 920 CRA - COMMUNITY ECONOMIC REDEVELOPMENT	930 LIBERTY CITY	940 VIRGINIA KEY
Building Depreciation	26,867	5,088	20,359	24,046	0	0
Equipment Depreciation	0	0	0	0	0	0
121 City Clerk	0	0	17,240	0	29,796	0
131 City Attorney	396,907	210	328,176	244,679	92,218	9,310
141 Civil Service Board	6,616	882	4,410	3,308	0	0
150 City Manager's Office	44,877	5,983	29,918	22,439	0	0
150.2 Agenda Coordination	107,473	0	26,697	25,328	10,953	685
160 Finance - Director's Office	12,057	1,608	8,038	6,029	0	0
161 Finance - General	36,002	7,774	131,848	386,155	42,366	2,658
162 Finance - Treasury	68,817	1,884	43,395	34,575	21,047	1,401
163 Finance - Financial	8,534	1,318	14,385	11,175	2,943	653
171-4 Human Resources	57,247	7,205	35,187	29,182	0	0
231 Management and Budget	97,279	8,844	5,896	5,896	0	0
241 GSA - Administration	0	0	0	0	0	0
243 GSA - Miami Riverside	107,957	17,648	71,057	84,445	69	2
244 GSA - Graphics	5,564	563	1,670	1,675	441	0
246 GSA - Light Fleet	0	9,030	16,960	3,424	2,021	0
247 GSA - Heavy Fleet	0	0	587,374	7,932	0	0
251 Information Technology	341,737	76,479	283,440	171,162	87,286	22,224
261 Procurement	19,419	7,357	115,278	20,058	10,215	2,799
271 Auditor General	15,565	2,489	34,166	12,293	30,035	518
301-3 Risk Management	31,554	4,189	21,124	15,116	21	0
431 Equal Opportunity &	5,131	684	3,421	2,565	0	0
371 Grants Administration	0	0	121,663	625,694	0	0
Total Allocated	1,389,603	159,235	1,921,702	1,737,176	329,411	40,250
Roll Forward	0	0	0	0	0	0
Cost With Roll Forward	1,389,603	159,235	1,921,702	1,737,176	329,411	40,250
Adjustments	0	0	0	0	0	0
Proposed Costs	1,389,603	159,235	1,921,702	1,737,176	329,411	40,250



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Allocated Costs By Department**

Detail

Central Service Departments	950 CIVILIAN INVESTIGATIVE PANEL	960 PENSION	970 COMPONENT UNITS	980 ND - NON DEPARTMENTAL	999 OTHER	SubTotal	Direct Billed
Building Depreciation	0	0	0	1,729	0	214,741	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	46,555	16,216	1,237,913	1,787,867	0
131 City Attorney	10,763	0	325,732	0	0	5,943,296	0
141 Civil Service Board	441	1,103	110	0	0	449,319	0
150 City Manager's Office	2,992	7,480	748	0	0	3,047,905	0
150.2 Agenda Coordination	685	2,054	8,214	0	0	352,542	0
160 Finance - Director's Office	803	2,010	201	0	0	818,881	0
161 Finance - General	7,193	2,689	245	11,210	172,352	3,260,794	0
162 Finance - Treasury	2,880	1,079	31	4,630	932,118	4,248,581	0
163 Finance - Financial	964	806	48	392	0	407,197	0
171-4 Human Resources	3,462	8,657	865	0	0	3,932,250	0
231 Management and Budget	5,896	0	0	0	0	1,671,440	0
241 GSA - Administration	0	0	0	0	0	1,231,088	0
243 GSA - Miami Riverside	56	2,437	0	5,995	0	787,271	291,093
244 GSA - Graphics	626	0	0	97	0	121,652	546,909
246 GSA - Light Fleet	131	0	0	0	0	3,101,803	5,267,503
247 GSA - Heavy Fleet	0	0	0	0	0	1,310,637	7,506,420
251 Information Technology	22,944	0	48,695	58,023	0	8,368,557	0
261 Procurement	9,651	0	0	10,148	15,047	2,056,984	0
271 Auditor General	0	0	0	60,127	0	1,223,340	0
301-3 Risk Management	2,006	4,961	496	0	0	2,821,192	0
431 Equal Opportunity &	342	855	86	0	0	348,481	0
371 Grants Administration	0	0	0	0	2,574,651	4,086,746	0
Total Allocated	71,835	34,131	432,026	168,567	4,932,081	51,592,564	13,611,925
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	71,835	34,131	432,026	168,567	4,932,081	51,592,564	13,611,925
Adjustments	0	0	0	0	0	0	0
Proposed Costs	71,835	34,131	432,026	168,567	4,932,081	51,592,564	13,611,925



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Allocated Costs By Department**

Detail

Central Service Departments	Unallocated	Total
Building Depreciation	0	214,741
Equipment Depreciation	0	0
121 City Clerk	0	1,787,867
131 City Attorney	0	5,943,296
141 Civil Service Board	0	449,319
150 City Manager's Office	0	3,047,905
150.2 Agenda Coordination	0	352,542
160 Finance - Director's Office	0	818,881
161 Finance - General	0	3,260,794
162 Finance - Treasury	0	4,248,581
163 Finance - Financial	0	407,197
171-4 Human Resources	0	3,932,250
231 Management and Budget	0	1,671,440
241 GSA - Administration	0	1,231,088
243 GSA - Miami Riverside	0	1,078,364
244 GSA - Graphics	0	668,561
246 GSA - Light Fleet	0	8,369,306
247 GSA - Heavy Fleet	0	8,817,057
251 Information Technology	0	8,368,557
261 Procurement	0	2,056,984
271 Auditor General	0	1,223,340
301-3 Risk Management	0	2,821,192
431 Equal Opportunity &	0	348,481
371 Grants Administration	0	4,086,746
Total Allocated	0	65,204,489
Roll Forward	0	0
Cost With Roll Forward	0	65,204,489
Adjustments	0	0
Proposed Costs	0	65,204,489



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	4,181,428	0	
121 City Clerk	1,670,194	(4,824)	
131 City Attorney	6,971,066	(42,190)	
141 Civil Service Board	429,322	(1,874)	
150 City Manager's Office	2,697,952	(23,086)	
150.2 Agenda Coordination	299,506	380	
160 Finance - Director's Office	1,631,761	(96,900)	
161 Finance - General Accounting	29,129,066	(26,232,501)	
162 Finance - Treasury Management	69,930,857	(66,730,083)	
163 Finance - Financial System Services	440,674	0	
171-4 Human Resources	3,671,674	(19,011)	
231 Management and Budget	1,805,206	(10,832)	
241 GSA - Administration	9,345,328	(7,110,745)	
243 GSA - Miami Riverside Center	1,328,582	(4,699)	
244 GSA - Graphics	584,506	(73,333)	
246 GSA - Light Fleet	5,991,706	(724,203)	
247 GSA - Heavy Fleet	7,575,255	(68,835)	
251 Information Technology	9,681,535	(1,195,417)	
261 Procurement	2,070,294	(5,383)	
271 Auditor General	1,122,843	(4,533)	
301-3 Risk Management	2,660,028	(22,242)	
431 Equal Opportunity & Diversity	352,083	0	
371 Grants Administration	3,696,746	(111,348)	
101 MAYOR			174,132
111-5 COMMISSIONERS			1,087,286
151 NET - NEIGHBORHOOD ENHANCEMENT TEAM			925,440
150.3 OFFICE OF FILM AND ENTERTAINMENT			62,251
152 CODE COMPLIANCE			838,039
181-9 FIRE-RESCUE			6,806,051
190-1 POLICE			13,770,289
201-9 PUBLIC WORKS			2,396,362
211-3 SOLID WASTE			1,663,463
221 DEPT OF REAL ESTATE & ASSET MGMT			2,528,592
242 GSA PROPERTY MNGT			1,282,228
245 GSA COMMUNICATIONS SERVICES			279,636

All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
281-4 BUILDING			1,955,960	
291-8 PARKS & RECREATION			6,341,790	
341.351-5 PLANNING & ZONING			1,389,603	
381 COMMUNICATIONS			159,235	
401 CIP & TRANSPORTATION			1,921,702	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			1,737,176	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			329,411	
930 LIBERTY CITY			40,250	
940 VIRGINIA KEY			265,028	
950 CIVILIAN INVESTIGATIVE PANEL			71,835	
960 PENSION			34,131	
970 COMPONENT UNITS			432,026	
980 ND - NON DEPARTMENTAL			168,567	
999 OTHER			4,932,081	
Direct Billed Total			13,611,925	
Unallocated Total			0	
Totals	<u>167,686,148</u>	<u>(102,481,659)</u>	<u>65,204,489</u>	Deviation 0

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	(4,181,428)	0	0	0	0	0
121 City Clerk	0	5,027	(1,888,187)	15,149	1,178	8,066	44,999
131 City Attorney	30,724	14,480	77,212	(7,563,221)	4,810	32,936	19,444
141 Civil Service Board	3,052	262	0	12,491	(495,221)	4,033	0
150 City Manager's Office	15,069	4,993	20,581	345,491	2,095	(3,349,486)	11,111
150.2 Agenda Coordination	0	0	0	140,180	220	1,496	(493,813)
160 Finance - Director's Office	43,392	28,633	0	535,445	552	3,740	6,845
161 Finance - General	0	46,687	0	0	2,867	19,447	0
162 Finance - Treasury	0	0	0	0	3,198	21,691	0
163 Finance - Financial	0	0	0	0	330	2,243	0
171-4 Human Resources	26,103	5,040	0	128,512	3,528	23,934	2,054
231 Management and Budget	6,910	6,991	0	48,510	1,433	9,723	22,590
241 GSA - Administration	1,542	522,259	0	38,757	882	5,983	2,054
243 GSA - Miami Riverside	12,694	0	0	0	1,213	8,228	0
244 GSA - Graphics	0	20,770	0	0	552	3,740	0
246 GSA - Light Fleet	0	2,100,646	0	0	3,528	23,934	0
247 GSA - Heavy Fleet	0	226,303	0	0	3,638	24,682	0
251 Information Technology	30,951	1,123,868	2,527	6,045	6,285	42,633	4,107
261 Procurement	7,500	4,235	0	109,132	2,095	14,211	13,691
271 Auditor General	13,769	2,324	0	81,264	1,103	7,480	0
301-3 Risk Management	7,756	1,738	0	122,698	2,205	14,959	685
431 Equal Opportunity &	0	0	0	1,137	330	2,243	0
371 Grants Administration	4,333	67,172	0	35,114	3,860	26,179	13,691
101 MAYOR	0	0	0	26,415	1,433	9,723	5,476
111-5 COMMISSIONERS	0	0	258,615	412,306	3,528	23,934	60,925
151 NET - NEIGHBORHOOD	5,870	0	0	15,587	11,136	75,543	685
150.3 OFFICE OF FILM AND	968	0	0	2,780	552	3,740	685
152 CODE COMPLIANCE	8,714	0	0	295,885	5,293	35,902	685
181-9 FIRE-RESCUE	30,359	0	10,810	160,086	88,210	598,361	6,845
190-1 POLICE	7,470	0	1,460	1,844,025	173,552	1,177,278	22,590
201-9 PUBLIC WORKS	17,438	0	36,769	596,636	13,452	91,250	28,066
211-3 SOLID WASTE	0	0	0	221,677	21,612	146,599	3,423
221 DEPT OF REAL ESTATE	20,565	0	0	557,520	6,506	44,129	33,542
242 GSA PROPERTY MNGT	0	0	0	0	4,080	27,674	0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
245 GSA	0	0	0	0	882	5,983	0
281-4 BUILDING	36,031	0	132,493	177,632	8,821	59,837	685
291-8 PARKS &	9,237	0	0	221,635	93,392	633,515	6,161
341.351-5 PLANNING &	26,867	0	0	396,907	6,616	44,877	107,473
381 COMMUNICATIONS	5,088	0	0	210	882	5,983	0
401 CIP &	20,359	0	17,240	328,176	4,410	29,918	26,697
910 CD-COMMUNITY &	24,046	0	0	244,679	3,308	22,439	25,328
920 CRA - COMMUNITY	0	0	29,796	92,218	0	0	10,953
930 LIBERTY CITY	0	0	0	9,310	0	0	685
940 VIRGINIA KEY	0	0	0	3,117	0	0	685
950 CIVILIAN	0	0	0	10,763	441	2,992	685
960 PENSION	0	0	0	0	1,103	7,480	2,054
970 COMPONENT UNITS	0	0	46,555	325,732	110	748	8,214
980 ND - NON	1,729	0	16,216	0	0	0	0
999 OTHER	0	0	1,237,913	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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	1,849	11,944	20,706	3,879	10,004	5,388	0
131 City Attorney	7,550	17,282	3,033	5,672	38,045	43,104	0
141 Civil Service Board	925	3,205	1,124	1,132	4,628	2,694	0
150 City Manager's Office	2,928	12,045	3,522	4,434	14,656	24,246	0
150.2 Agenda Coordination	308	1,761	769	676	1,543	8,082	0
160 Finance - Director's Office	(2,728,722)	8,538	2,176	1,719	4,106	72,738	0
161 Finance - General	853,349	(3,873,166)	927	6,716	22,922	0	0
162 Finance - Treasury	909,375	178,836	(4,407,631)	34,199	25,111	0	0
163 Finance - Financial	77,693	971	503	(527,935)	2,439	0	0
171-4 Human Resources	6,431	17,271	4,881	9,771	(4,287,511)	21,552	0
231 Management and Budget	2,612	7,026	2,057	4,199	11,394	(2,049,701)	0
241 GSA - Administration	1,608	17,483	7,295	3,055	7,624	82,541	(3,447,049)
243 GSA - Miami Riverside	2,210	10,877	3,356	1,583	10,221	0	300,933
244 GSA - Graphics	1,004	7,222	2,400	966	5,027	0	136,788
246 GSA - Light Fleet	6,431	90,152	22,059	5,209	31,890	0	875,441
247 GSA - Heavy Fleet	6,631	63,664	20,674	4,067	32,476	0	902,799
251 Information Technology	11,454	52,346	11,772	12,791	55,068	14,739	0
261 Procurement	3,818	9,454	2,553	5,566	17,844	53,062	0
271 Auditor General	2,010	5,577	1,873	3,255	8,657	11,792	0
301-3 Risk Management	4,019	19,117	37,512	5,306	18,709	5,896	0
431 Equal Opportunity &	603	1,945	1,036	1,019	2,597	2,948	0
371 Grants Administration	7,033	75,656	8,822	5,524	30,300	29,479	0
101 MAYOR	2,612	8,241	3,690	1,704	11,254	2,948	0
111-5 COMMISSIONERS	6,431	29,472	11,262	5,608	27,703	11,792	0
151 NET - NEIGHBORHOOD	20,296	40,043	11,083	13,887	89,949	64,854	0
150.3 OFFICE OF FILM AND	1,004	2,915	1,352	1,666	4,329	23,583	0
152 CODE COMPLIANCE	9,645	19,073	10,502	8,716	47,276	14,739	0
181-9 FIRE-RESCUE	160,762	560,695	205,826	69,210	798,505	483,446	0
190-1 POLICE	316,301	769,043	112,769	102,725	1,566,823	397,963	0
201-9 PUBLIC WORKS	24,516	82,631	72,286	13,655	118,178	70,749	0
211-3 SOLID WASTE	39,387	87,680	68,993	16,014	194,245	47,166	0
221 DEPT OF REAL ESTATE	11,856	224,432	957,090	29,260	54,565	23,583	0
242 GSA PROPERTY MNGT	7,435	33,512	10,047	4,373	36,498	0	1,012,227



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
245 GSA	1,608	10,344	3,585	1,468	8,042	0	218,861
281-4 BUILDING	16,076	241,663	436,034	42,775	77,073	109,071	0
291-8 PARKS &	170,206	324,549	1,092,613	51,339	756,005	288,891	0
341.351-5 PLANNING &	12,057	36,002	68,817	8,534	57,247	97,279	0
381 COMMUNICATIONS	1,608	7,774	1,884	1,318	7,205	8,844	0
401 CIP &	8,038	131,848	43,395	14,385	35,187	5,896	0
910 CD-COMMUNITY &	6,029	386,155	34,575	11,175	29,182	5,896	0
920 CRA - COMMUNITY	0	42,366	21,047	2,943	0	0	0
930 LIBERTY CITY	0	2,658	1,401	653	0	0	0
940 VIRGINIA KEY	0	26,009	139,592	3,579	0	8,844	0
950 CIVILIAN	803	7,193	2,880	964	3,462	5,896	0
960 PENSION	2,010	2,689	1,079	806	8,657	0	0
970 COMPONENT UNITS	201	245	31	48	865	0	0
980 ND - NON	0	11,210	4,630	392	0	0	0
999 OTHER	0	172,352	932,118	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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	462	1,351	0	0	72,647	9,420	3,894
131 City Attorney	96,112	645	735	0	182,031	16,126	16,202
141 Civil Service Board	9,553	699	0	0	16,502	3,047	1,000
150 City Manager's Office	47,204	328	4,025	0	119,387	24,517	6,255
150.2 Agenda Coordination	0	0	0	0	32,311	4,739	701
160 Finance - Director's Office	136,464	2,041	0	0	324,040	16,947	3,589
161 Finance - General	0	34	0	0	0	2,031	6,773
162 Finance - Treasury	871	3,098	0	0	0	6,432	7,484
163 Finance - Financial	0	0	0	0	0	339	1,030
171-4 Human Resources	81,749	8,932	0	0	231,029	36,769	8,541
231 Management and Budget	21,618	300	0	0	85,394	12,949	4,196
241 GSA - Administration	4,827	1,261	119,601	69,384	263,115	30,130	5,225
243 GSA - Miami Riverside	(1,701,185)	0	0	0	0	16,588	3,096
244 GSA - Graphics	0	(704,526)	0	0	0	10,833	1,195
246 GSA - Light Fleet	0	1,136	(8,503,547)	0	0	45,025	12,317
247 GSA - Heavy Fleet	0	1,136	0	(8,886,441)	0	57,551	17,553
251 Information Technology	107,328	218	6,378	0	(10,082,876)	54,776	19,843
261 Procurement	26,053	5,298	2,586	0	110,449	(2,468,158)	4,828
271 Auditor General	47,748	0	0	0	42,159	9,770	(1,362,801)
301-3 Risk Management	27,544	3,917	916	0	109,814	17,908	6,314
431 Equal Opportunity &	21	398	0	0	14,166	1,750	842
371 Grants Administration	15,267	5,173	0	0	111,275	33,527	8,583
101 MAYOR	46	3,841	15,760	0	59,851	10,148	3,321
111-5 COMMISSIONERS	52	4,818	12,435	0	148,631	48,291	2,635
151 NET - NEIGHBORHOOD	20,399	2,807	136,022	0	324,150	19,367	9,133
150.3 OFFICE OF FILM AND	3,359	275	0	0	4,727	6,649	737
152 CODE COMPLIANCE	37,675	3,193	76,223	0	211,204	14,102	10,310
181-9 FIRE-RESCUE	106,467	17,815	283,993	0	1,603,699	446,842	284,781
190-1 POLICE	36,569	21,245	2,038,724	9,580	2,450,991	397,743	481,346
201-9 PUBLIC WORKS	61,058	2,625	119,566	537,387	304,281	76,890	51,959
211-3 SOLID WASTE	1,506	20,319	86,867	157,887	229,644	76,494	70,443
221 DEPT OF REAL ESTATE	72,380	10,339	7,383	1,393	217,735	150,080	34,466
242 GSA PROPERTY MNGT	0	288	0	1,602	0	113,722	8,991



**CITY OF MIAMI, FLORIDA
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FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
245 GSA	0	32	0	0	0	21,696	2,460
281-4 BUILDING	125,891	7,320	56,673	0	301,638	54,613	23,998
291-8 PARKS &	32,134	16,099	236,591	7,482	1,359,593	369,083	82,149
341.351-5 PLANNING &	107,957	5,564	0	0	341,737	19,419	15,565
381 COMMUNICATIONS	17,648	563	9,030	0	76,479	7,357	2,489
401 CIP &	71,057	1,670	16,960	587,374	283,440	115,278	34,166
910 CD-COMMUNITY &	84,445	1,675	3,424	7,932	171,162	20,058	12,293
920 CRA - COMMUNITY	69	441	2,021	0	87,286	10,215	30,035
930 LIBERTY CITY	2	0	0	0	22,224	2,799	518
940 VIRGINIA KEY	69	0	0	0	40,423	41,292	1,418
950 CIVILIAN	56	626	131	0	22,944	9,651	0
960 PENSION	2,437	0	0	0	0	0	0
970 COMPONENT UNITS	0	0	0	0	48,695	0	0
980 ND - NON	5,995	97	0	0	58,023	10,148	60,127
999 OTHER	0	0	0	0	0	15,047	0
Direct Billings	291,093	546,909	5,267,503	7,506,420	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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	5,837	1,017	0	0
131 City Attorney	24,050	4,152	0	0
141 Civil Service Board	2,918	508	0	0
150 City Manager's Office	10,123	1,610	0	0
150.2 Agenda Coordination	972	169	0	0
160 Finance - Director's Office	2,472	424	0	0
161 Finance - General	12,645	2,203	0	0
162 Finance - Treasury	14,105	2,457	0	0
163 Finance - Financial	1,459	254	0	0
171-4 Human Resources	16,039	2,712	0	0
231 Management and Budget	6,323	1,102	0	0
241 GSA - Administration	27,162	678	0	0
243 GSA - Miami Riverside	5,371	932	0	0
244 GSA - Graphics	2,432	424	0	0
246 GSA - Light Fleet	15,564	2,712	0	0
247 GSA - Heavy Fleet	16,051	2,796	0	0
251 Information Technology	28,799	4,830	0	0
261 Procurement	9,262	1,610	0	0
271 Auditor General	4,863	847	0	0
301-3 Risk Management	(3,046,494)	1,695	0	0
431 Equal Opportunity &	1,488	(384,606)	0	0
371 Grants Administration	17,367	2,993	(4,086,746)	0
101 MAYOR	6,557	1,112	0	174,132
111-5 COMMISSIONERS	16,111	2,737	0	1,087,286
151 NET - NEIGHBORHOOD	55,992	8,637	0	925,440
150.3 OFFICE OF FILM AND	2,502	428	0	62,251
152 CODE COMPLIANCE	24,797	4,105	0	838,039
181-9 FIRE-RESCUE	542,840	68,413	278,086	6,806,051
190-1 POLICE	1,325,120	134,603	382,369	13,770,289
201-9 PUBLIC WORKS	66,537	10,433	0	2,396,362
211-3 SOLID WASTE	156,746	16,761	0	1,663,463
221 DEPT OF REAL ESTATE	31,961	5,046	34,761	2,528,592
242 GSA PROPERTY MNGT	18,615	3,164	0	1,282,228



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Detail Of Allocated Costs**

Department	301-3 Risk Management 431 Equal Opportunity & 22.5	23.5	371 Grants 24.5	Total Plan Allocated
245 GSA	3,991	684	0	279,636
281-4 BUILDING	40,795	6,841	0	1,955,960
291-8 PARKS &	449,161	72,433	69,522	6,341,790
341.351-5 PLANNING &	31,554	5,131	0	1,389,603
381 COMMUNICATIONS	4,189	684	0	159,235
401 CIP &	21,124	3,421	121,663	1,921,702
910 CD-COMMUNITY &	15,116	2,565	625,694	1,737,176
920 CRA - COMMUNITY	21	0	0	329,411
930 LIBERTY CITY	0	0	0	40,250
940 VIRGINIA KEY	0	0	0	265,028
950 CIVILIAN	2,006	342	0	71,835
960 PENSION	4,961	855	0	34,131
970 COMPONENT UNITS	496	86	0	432,026
980 ND - NON	0	0	0	168,567
999 OTHER	0	0	2,574,651	4,932,081
Direct Billings	0	0	0	13,611,925
Unallocated	0	0	0	0
Total	0	0	0	65,204,489

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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 Legislative Services	Hours of Service by Department	City Clerk Records
3.4.3 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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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) 11.4.3 Payroll (Oracle)	Number of Users by Department Number of Employees by Department	Information Technology Department - Oracle Report 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 Transfer
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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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 Records
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 to Other	Procurement Department
271 Auditor General		
21.4.1 Internal Audits	Expenditures Excluding Disallowed Charges	Finance Department - Oracle FY14 Trial Balance
301-3 Risk Management		
22.4.1 Workers' Compensation	Total Worker Compensation Expenditures by Department	Risk Management - Worker Compensation Expense Report
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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	174,132	0	0	174,132	681,718	25.5431 %
111-5 COMMISSIONERS	1,087,286	0	0	1,087,286	1,604,125	67.7806 %
151 NET -	925,440	0	0	925,440	2,663,472	34.7456 %
150.3 OFFICE OF FILM	62,251	0	0	62,251	185,219	33.6094 %
152 CODE COMPLIANCE	838,039	0	0	838,039	2,003,456	41.8297 %
181-9 FIRE-RESCUE	6,806,051	0	0	6,806,051	67,468,578	10.0877 %
190-1 POLICE	13,770,289	0	0	13,770,289	109,971,421	12.5217 %
201-9 PUBLIC WORKS	2,396,362	0	0	2,396,362	5,568,495	43.0343 %
211-3 SOLID WASTE	1,663,463	0	0	1,663,463	8,570,651	19.4088 %
221 DEPT OF REAL	2,528,592	0	0	2,528,592	2,784,104	90.8225 %
242 GSA PROPERTY	1,282,228	0	0	1,282,228	1,791,976	71.5539 %
245 GSA	279,636	0	0	279,636	458,225	61.0259 %
281-4 BUILDING	1,955,960	0	0	1,955,960	4,765,334	41.0456 %
291-8 PARKS &	6,341,790	0	0	6,341,790	15,036,281	42.1766 %
341.351-5 PLANNING &	1,389,603	0	0	1,389,603	3,490,775	39.8079 %
381 COMMUNICATIONS	159,235	0	0	159,235	522,672	30.4656 %
401 CIP &	1,921,702	0	0	1,921,702	1,220,380	157.4675 %
910 CD-COMMUNITY &	1,737,176	0	0	1,737,176	3,699,889	46.9521 %
920 CRA - COMMUNITY	329,411	0	0	329,411	1,409,176	23.3761 %
930 LIBERTY CITY	40,250	0	0	40,250	163,463	24.6233 %
940 VIRGINIA KEY	265,028	0	0	265,028	260,329	101.8050 %
950 CIVILIAN	71,835	0	0	71,835	272,114	26.3989 %
960 PENSION	34,131	0	0	34,131	36,238	94.1857 %
980 ND - NON	168,567	0	0	168,567	16,944,521	0.9948 %
Composite Rate	46,228,457	0	0	46,228,457	251,572,612	18.3757 %



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	7.3409	30,724		30,724		30,724
141 Civil Service Board	1,144	0.7292	3,052		3,052		3,052
150 City Manager's Office	5,648	3.6003	15,069		15,069		15,069
160 Finance - Director's Office	16,264	10.3676	43,392		43,392		43,392
171-4 Human Resources	9,784	6.2369	26,103		26,103		26,103
231 Management and Budget	2,590	1.6510	6,910		6,910		6,910
241 GSA - Administration	578	0.3684	1,542		1,542		1,542
243 GSA - Miami Riverside Center	4,758	3.0330	12,694		12,694		12,694
251 Information Technology	11,601	7.3951	30,951		30,951		30,951
261 Procurement	2,811	1.7919	7,500		7,500		7,500
271 Auditor General	5,161	3.2899	13,769		13,769		13,769
301-3 Risk Management	2,907	1.8531	7,756		7,756		7,756
371 Grants Administration	1,624	1.0352	4,333		4,333		4,333
151 NET - NEIGHBORHOOD	2,200	1.4024	5,870		5,870		5,870
150.3 OFFICE OF FILM AND	363	0.2314	968		968		968
152 CODE COMPLIANCE	3,266	2.0819	8,714		8,714		8,714
181-9 FIRE-RESCUE	11,379	7.2536	30,359		30,359		30,359
190-1 POLICE	2,800	1.7849	7,470		7,470		7,470
201-9 PUBLIC WORKS	6,536	4.1664	17,438		17,438		17,438
221 DEPT OF REAL ESTATE & ASSET	7,708	4.9135	20,565		20,565		20,565
281-4 BUILDING	13,505	8.6088	36,031		36,031		36,031
291-8 PARKS & RECREATION	3,462	2.2069	9,237		9,237		9,237
341.351-5 PLANNING & ZONING	10,070	6.4192	26,867		26,867		26,867
381 COMMUNICATIONS	1,907	1.2156	5,088		5,088		5,088
401 CIP & TRANSPORTATION	7,631	4.8644	20,359		20,359		20,359



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .4 - Detail Activity Allocations
 For Department Building Depreciation**

Activity - Miami Riverside Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
910 CD-COMMUNITY & ECONOMIC	9,013	5.7454	24,046		24,046		24,046
980 ND - NON DEPARTMENTAL	648	0.4131	1,729		1,729		1,729
SubTotal	156,874	100.0000	418,536		418,536		418,536
Total	156,874	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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
131 City Attorney	30,724	30,724
141 Civil Service Board	3,052	3,052
150 City Manager's Office	15,069	15,069
160 Finance - Director's Office	43,392	43,392
171-4 Human Resources	26,103	26,103
231 Management and Budget	6,910	6,910
241 GSA - Administration	1,542	1,542
243 GSA - Miami Riverside	12,694	12,694
251 Information Technology	30,951	30,951
261 Procurement	7,500	7,500
271 Auditor General	13,769	13,769
301-3 Risk Management	7,756	7,756
371 Grants Administration	4,333	4,333
151 NET - NEIGHBORHOOD	5,870	5,870
150.3 OFFICE OF FILM AND	968	968
152 CODE COMPLIANCE	8,714	8,714
181-9 FIRE-RESCUE	30,359	30,359
190-1 POLICE	7,470	7,470
201-9 PUBLIC WORKS	17,438	17,438
221 DEPT OF REAL ESTATE	20,565	20,565
281-4 BUILDING	36,031	36,031
291-8 PARKS &	9,237	9,237
341.351-5 PLANNING &	26,867	26,867
381 COMMUNICATIONS	5,088	5,088
401 CIP &	20,359	20,359
910 CD-COMMUNITY &	24,046	24,046
980 ND - NON	1,729	1,729



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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, 2015

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 \$1,000 per asset. Each department is directly allocated its depreciation.

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department Equipment Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,181,428			4,181,428
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>4,181,428</u>	<u>0</u>		<u>4,181,428</u>



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	4,181,428	0	4,181,428
Departmental Totals			
Total Expenditures	4,181,428	0	4,181,428
Deductions			
Total Deductions	0	0	0
Functional Cost	4,181,428	0	4,181,428
Allocation Step 1			
1st Allocation	4,181,428	0	4,181,428
Allocation Step 2			
2nd Allocation	0	0	0
Total For 00020 Equipment Depreciation			
Total Allocated	4,181,428	0	4,181,428



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	5,027	0.1202	5,027		5,027		5,027
131 City Attorney	14,480	0.3463	14,480		14,480		14,480
141 Civil Service Board	262	0.0063	262		262		262
150 City Manager's Office	4,993	0.1194	4,993		4,993		4,993
160 Finance - Director's Office	28,633	0.6848	28,633		28,633		28,633
161 Finance - General Accounting	46,687	1.1165	46,687		46,687		46,687
171-4 Human Resources	5,040	0.1205	5,040		5,040		5,040
231 Management and Budget	6,991	0.1672	6,991		6,991		6,991
241 GSA - Administration	522,259	12.4900	522,259		522,259		522,259
244 GSA - Graphics	20,770	0.4967	20,770		20,770		20,770
246 GSA - Light Fleet	2,100,646	50.2375	2,100,646		2,100,646		2,100,646
247 GSA - Heavy Fleet	226,303	5.4121	226,303		226,303		226,303
251 Information Technology	1,123,868	26.8776	1,123,868		1,123,868		1,123,868
261 Procurement	4,235	0.1013	4,235		4,235		4,235
271 Auditor General	2,324	0.0556	2,324		2,324		2,324
301-3 Risk Management	1,738	0.0416	1,738		1,738		1,738
371 Grants Administration	67,172	1.6064	67,172		67,172		67,172
SubTotal	4,181,428	100.0000	4,181,428		4,181,428		4,181,428
Total	4,181,428	100.0000	4,181,428		4,181,428		4,181,428

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department Equipment Depreciation**

Receiving Department	Total Equipment Depreciation	
121 City Clerk	5,027	5,027
131 City Attorney	14,480	14,480
141 Civil Service Board	262	262
150 City Manager's Office	4,993	4,993
160 Finance - Director's Office	28,633	28,633
161 Finance - General	46,687	46,687
171-4 Human Resources	5,040	5,040
231 Management and Budget	6,991	6,991
241 GSA - Administration	522,259	522,259
244 GSA - Graphics	20,770	20,770
246 GSA - Light Fleet	2,100,646	2,100,646
247 GSA - Heavy Fleet	226,303	226,303
251 Information Technology	1,123,868	1,123,868
261 Procurement	4,235	4,235
271 Auditor General	2,324	2,324
301-3 Risk Management	1,738	1,738
371 Grants Administration	67,172	67,172
Direct Billed	0	0
Total	4,181,428	4,181,428



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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.

Legislative Services: Includes recording, transcribing and safeguarding of Commission minutes and legislation for the City Commission and other agencies. Costs associated with the legislative function have been allocated based on the number of transcribing hours expended 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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department 121 City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,670,194			1,670,194
Depreciation	(4,824)			
Total Deductions:	(4,824)			(4,824)
Equipment Depreciation	5,027		5,027	
121 City Clerk		196,710	196,710	
131 City Attorney		15,149	15,149	
141 Civil Service Board		1,178	1,178	
150 City Manager's Office		8,066	8,066	
150.2 Agenda Coordination		44,999	44,999	
160 Finance - Director's Office		1,849	1,849	
161 Finance - General Accounting		11,944	11,944	
162 Finance - Treasury Management		20,706	20,706	
163 Finance - Financial System Services		3,879	3,879	
171-4 Human Resources		10,004	10,004	
231 Management and Budget		5,388	5,388	
243 GSA - Miami Riverside Center		462	462	
244 GSA - Graphics		1,351	1,351	
251 Information Technology		72,647	72,647	
261 Procurement		9,420	9,420	
271 Auditor General		3,894	3,894	
301-3 Risk Management		5,837	5,837	
431 Equal Opportunity & Diversity		1,017	1,017	
Total Allocated Additions:	5,027	414,500	419,527	419,527
Total To Be Allocated:	1,670,397	414,500		2,084,897

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
Wages & Benefits					
Salaries & Wages	769,209	276,915	123,073	76,921	292,300
Fringe Benefits	68,208	24,555	10,913	6,821	25,919
Other Expense & Cost					
Retirement Contribution	363,900	131,004	58,224	36,390	138,282
Life and Health Insurance	184,600	66,456	29,536	18,460	70,148
Workers' Compensation	22,100	7,956	3,536	2,210	8,398
Professional Service	82,734	29,784	13,237	8,273	31,440
Travel and Per Diem	240	86	38	24	92
Postage	8,201	2,952	1,312	820	3,117
Rentals and Leases	1,958	705	313	196	744
Insurance	5,800	2,088	928	580	2,204
Repair and Maintenance	47,540	17,114	7,606	4,754	18,066
Printing and Graphics	693	249	111	69	264
Advertising and Relations	102,880	37,037	16,461	10,288	39,094
Office Supplies & Minor Equipment	4,740	1,706	758	474	1,802
Publications, Subscriptions, & Membershi	2,567	924	411	257	975
*Depreciation	4,824	4,824	0	0	0
Departmental Totals					
Total Expenditures	1,670,194	604,355	266,457	166,537	632,845
Deductions					
Total Deductions	(4,824)	(4,824)	0	0	0
Functional Cost					
Functional Cost	1,665,370	599,531	266,457	166,537	632,845
Allocation Step 1					
Inbound- All Others	5,027	5,027	0	0	0
Reallocate Admin Costs		(604,558)	151,138	94,462	358,958
1st Allocation	1,670,397	0	417,595	260,999	991,803



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
Allocation Step 2					
Inbound- All Others	414,500	414,500	0	0	0
Reallocate Admin Costs		(414,500)	103,624	64,766	246,110
2nd Allocation	414,500	0	103,624	64,766	246,110
Total For 00030 121 City Clerk					
Total Allocated	2,084,897	0	521,219	325,765	1,237,913



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	20,584	47.1052	196,710		196,710		196,710
131 City Attorney	5,159	11.8060	49,301		49,301	23,129	72,430
251 Information Technology	180	0.4119	1,720		1,720	807	2,527
181-9 FIRE-RESCUE	770	1.7621	7,358		7,358	3,452	10,810
190-1 POLICE	104	0.2380	994		994	466	1,460
201-9 PUBLIC WORKS	2,619	5.9934	25,028		25,028	11,741	36,769
281-4 BUILDING	9,437	21.5960	90,184		90,184	42,309	132,493
401 CIP & TRANSPORTATION	1,228	2.8102	11,735		11,735	5,505	17,240
920 CRA - COMMUNITY	301	0.6888	2,876		2,876	1,349	4,225
970 COMPONENT UNITS	3,316	7.5884	31,689		31,689	14,866	46,555
SubTotal	43,698	100.0000	417,595		417,595	103,624	521,219
Total	43,698	100.0000	417,595		417,595	103,624	521,219

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 121 City Clerk**

Activity - Legislative Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	23	1.4678	3,831		3,831	951	4,782
150 City Manager's Office	99	6.3178	16,489		16,489	4,092	20,581
111-5 COMMISSIONERS	1,244	79.3873	207,200		207,200	51,415	258,615
920 CRA - COMMUNITY	123	7.8494	20,487		20,487	5,084	25,571
980 ND - NON DEPARTMENTAL	78	4.9777	12,992		12,992	3,224	16,216
SubTotal	1,567	100.0000	260,999		260,999	64,766	325,765
Total	1,567	100.0000	260,999		260,999	64,766	325,765

Allocation Basis: Hours of Service by Department

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	991,803		991,803	246,110	1,237,913
SubTotal	100	100.0000	991,803		991,803	246,110	1,237,913
Total	100	100.0000	991,803		991,803	246,110	1,237,913

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 121 City Clerk**

Receiving Department	Total	Records Management	Legislative Services	General Government
121 City Clerk	196,710	196,710	0	0
131 City Attorney	77,212	72,430	4,782	0
150 City Manager's Office	20,581	0	20,581	0
251 Information Technology	2,527	2,527	0	0
111-5 COMMISSIONERS	258,615	0	258,615	0
181-9 FIRE-RESCUE	10,810	10,810	0	0
190-1 POLICE	1,460	1,460	0	0
201-9 PUBLIC WORKS	36,769	36,769	0	0
281-4 BUILDING	132,493	132,493	0	0
401 CIP &	17,240	17,240	0	0
920 CRA - COMMUNITY	29,796	4,225	25,571	0
970 COMPONENT UNITS	46,555	46,555	0	0
980 ND - NON	16,216	0	16,216	0
999 OTHER	1,237,913	0	0	1,237,913
Direct Billed	0	0	0	0
Total	2,084,897	521,219	325,765	1,237,913



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department 131 City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,971,066			6,971,066
Major Machinery and Equipment	(1,274)			
Depreciation	(40,916)			
Total Deductions:	(42,190)			(42,190)
Building Depreciation	30,724		30,724	
Equipment Depreciation	14,480		14,480	
121 City Clerk	53,132	24,080	77,212	
131 City Attorney		149,399	149,399	
141 Civil Service Board		4,810	4,810	
150 City Manager's Office		32,936	32,936	
150.2 Agenda Coordination		19,444	19,444	
160 Finance - Director's Office		7,550	7,550	
161 Finance - General Accounting		17,282	17,282	
162 Finance - Treasury Management		3,033	3,033	
163 Finance - Financial System Services		5,672	5,672	
171-4 Human Resources		38,045	38,045	
231 Management and Budget		43,104	43,104	
243 GSA - Miami Riverside Center		96,112	96,112	
244 GSA - Graphics		645	645	
246 GSA - Light Fleet		735	735	
251 Information Technology		182,031	182,031	
261 Procurement		16,126	16,126	
271 Auditor General		16,202	16,202	
301-3 Risk Management		24,050	24,050	
431 Equal Opportunity & Diversity		4,152	4,152	
Total Allocated Additions:	98,336	685,408	783,744	783,744



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 131 City Attorney**

Total To Be Allocated:

<u>7,027,212</u>	<u>685,408</u>	<u>7,712,620</u>
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 131 City Attorney**

	Total	General & Admin	Legal Services
Wages & Benefits			
Salaries & Wages	4,095,045	0	4,095,045
Fringe Benefits	383,602	0	383,602
Other Expense & Cost			
Retirement Contribution	1,361,500	0	1,361,500
Life and Health Insurance	667,400	0	667,400
Workers' Compensation	79,900	0	79,900
Professional Service	141,611	0	141,611
Travel and Per Diem	11,415	0	11,415
Communications & Relations	392	0	392
Postage	28	0	28
Rentals and Leases	13,343	0	13,343
Insurance	24,100	0	24,100
Repair and Maintenance	34,053	0	34,053
Office Supplies & Minor Equipment	15,988	0	15,988
Publications, Subscriptions, & Membershi	100,499	0	100,499
*Major Machinery and Equipment	1,274	1,274	0
*Depreciation	40,916	40,916	0
Departmental Totals			
Total Expenditures	6,971,066	42,190	6,928,876
Deductions			
Total Deductions	(42,190)	(42,190)	0
Functional Cost	6,928,876	0	6,928,876
Allocation Step 1			
Inbound- All Others	98,336	98,336	0
Reallocate Admin Costs		(98,336)	98,336
1st Allocation	7,027,212	0	7,027,212



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<hr/>			
Allocation Step 2			
Inbound- All Others	685,408	685,408	0
Reallocate Admin Costs		(685,408)	685,408
2nd Allocation	685,408	0	685,408
Total For 00040 131 City Attorney			
Total Allocated	7,712,620	0	7,712,620



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	79.10	0.2156	15,149		15,149		15,149
131 City Attorney	780.10	2.1260	149,399		149,399		149,399
141 Civil Service Board	59.30	0.1616	11,357		11,357	1,134	12,491
150 City Manager's Office	1,640.20	4.4700	314,118		314,118	31,373	345,491
150.2 Agenda Coordination	665.50	1.8137	127,451		127,451	12,729	140,180
160 Finance - Director's Office	2,542.00	6.9277	486,824		486,824	48,621	535,445
171-4 Human Resources	610.10	1.6627	116,842		116,842	11,670	128,512
231 Management and Budget	230.30	0.6276	44,105		44,105	4,405	48,510
241 GSA - Administration	184.00	0.5015	35,238		35,238	3,519	38,757
251 Information Technology	28.70	0.0782	5,496		5,496	549	6,045
261 Procurement	518.10	1.4120	99,222		99,222	9,910	109,132
271 Auditor General	385.80	1.0514	73,885		73,885	7,379	81,264
301-3 Risk Management	582.50	1.5875	111,556		111,556	11,142	122,698
431 Equal Opportunity & Diversity	5.40	0.0147	1,034		1,034	103	1,137
371 Grants Administration	166.70	0.4543	31,925		31,925	3,189	35,114
101 MAYOR	125.40	0.3418	24,016		24,016	2,399	26,415
111-5 COMMISSIONERS	1,957.40	5.3345	374,866		374,866	37,440	412,306
151 NET - NEIGHBORHOOD	74.00	0.2017	14,172		14,172	1,415	15,587
150.3 OFFICE OF FILM AND	13.20	0.0360	2,528		2,528	252	2,780
152 CODE COMPLIANCE	1,404.70	3.8282	269,017		269,017	26,868	295,885
181-9 FIRE-RESCUE	760.00	2.0712	145,549		145,549	14,537	160,086
190-1 POLICE	8,754.40	23.8582	1,676,576		1,676,576	167,449	1,844,025
201-9 PUBLIC WORKS	2,832.50	7.7194	542,458		542,458	54,178	596,636
211-3 SOLID WASTE	1,052.40	2.8681	201,547		201,547	20,130	221,677
221 DEPT OF REAL ESTATE & ASSET	2,646.80	7.2133	506,894		506,894	50,626	557,520



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
281-4 BUILDING	843.30	2.2982	161,502		161,502	16,130	177,632
291-8 PARKS & RECREATION	1,052.20	2.8676	201,509		201,509	20,126	221,635
341.351-5 PLANNING & ZONING	1,884.30	5.1353	360,866		360,866	36,041	396,907
381 COMMUNICATIONS	1.00	0.0027	191		191	19	210
401 CIP & TRANSPORTATION	1,558.00	4.2460	298,376		298,376	29,800	328,176
910 CD-COMMUNITY & ECONOMIC	1,161.60	3.1657	222,461		222,461	22,218	244,679
920 CRA - COMMUNITY	437.80	1.1931	83,844		83,844	8,374	92,218
930 LIBERTY CITY	44.20	0.1205	8,465		8,465	845	9,310
940 VIRGINIA KEY	14.80	0.0403	2,834		2,834	283	3,117
950 CIVILIAN INVESTIGATIVE PANEL	51.10	0.1393	9,786		9,786	977	10,763
970 COMPONENT UNITS	1,546.40	4.2144	296,154		296,154	29,578	325,732
SubTotal	36,693.30	100.0000	7,027,212		7,027,212	685,408	7,712,620
Total	36,693.30	100.0000	7,027,212		7,027,212	685,408	7,712,620

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
121 City Clerk	15,149	15,149
131 City Attorney	149,399	149,399
141 Civil Service Board	12,491	12,491
150 City Manager's Office	345,491	345,491
150.2 Agenda Coordination	140,180	140,180
160 Finance - Director's Office	535,445	535,445
171-4 Human Resources	128,512	128,512
231 Management and Budget	48,510	48,510
241 GSA - Administration	38,757	38,757
251 Information Technology	6,045	6,045
261 Procurement	109,132	109,132
271 Auditor General	81,264	81,264
301-3 Risk Management	122,698	122,698
431 Equal Opportunity &	1,137	1,137
371 Grants Administration	35,114	35,114
101 MAYOR	26,415	26,415
111-5 COMMISSIONERS	412,306	412,306
151 NET - NEIGHBORHOOD	15,587	15,587
150.3 OFFICE OF FILM AND	2,780	2,780
152 CODE COMPLIANCE	295,885	295,885
181-9 FIRE-RESCUE	160,086	160,086
190-1 POLICE	1,844,025	1,844,025
201-9 PUBLIC WORKS	596,636	596,636
211-3 SOLID WASTE	221,677	221,677
221 DEPT OF REAL ESTATE	557,520	557,520
281-4 BUILDING	177,632	177,632
291-8 PARKS &	221,635	221,635
341.351-5 PLANNING &	396,907	396,907
381 COMMUNICATIONS	210	210
401 CIP &	328,176	328,176
910 CD-COMMUNITY &	244,679	244,679
920 CRA - COMMUNITY	92,218	92,218
930 LIBERTY CITY	9,310	9,310



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
940 VIRGINIA KEY	3,117	3,117
950 CIVILIAN	10,763	10,763
970 COMPONENT UNITS	325,732	325,732
Direct Billed	0	0
Total	7,712,620	7,712,620



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 141 Civil Service Board**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	429,322			429,322
Major Machinery and Equipment	(1,388)			
Depreciation	(486)			
Total Deductions:	(1,874)			(1,874)
Building Depreciation	3,052		3,052	
Equipment Depreciation	262		262	
131 City Attorney	11,357	1,134	12,491	
141 Civil Service Board		589	589	
150 City Manager's Office		4,033	4,033	
160 Finance - Director's Office		925	925	
161 Finance - General Accounting		3,205	3,205	
162 Finance - Treasury Management		1,124	1,124	
163 Finance - Financial System Services		1,132	1,132	
171-4 Human Resources		4,628	4,628	
231 Management and Budget		2,694	2,694	
243 GSA - Miami Riverside Center		9,553	9,553	
244 GSA - Graphics		699	699	
251 Information Technology		16,502	16,502	
261 Procurement		3,047	3,047	
271 Auditor General		1,000	1,000	
301-3 Risk Management		2,918	2,918	
431 Equal Opportunity & Diversity		508	508	
Total Allocated Additions:	14,671	53,691	68,362	68,362
Total To Be Allocated:	442,119	53,691		495,810

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
Wages & Benefits			
Salaries	224,769	0	224,769
Fringe Benefits	26,715	0	26,715
Other Expense & Cost			
Retirement Contribution	93,800	0	93,800
Life and Health Insurance	42,600	0	42,600
Workers' Compensation	5,100	0	5,100
Professional Service	26,457	0	26,457
Travel and Per Diem	42	0	42
Postage	68	0	68
Rentals and Leases	731	0	731
Insurance	1,400	0	1,400
Repair and Maintenance	2,200	0	2,200
Printing and Graphics	62	0	62
Other Current Charge	279	0	279
Office Supplies & Minor Equipment	2,610	0	2,610
Publications, Subscriptions, & Membershi	615	0	615
*Major Machinery and Equipment	1,388	1,388	0
*Depreciation	486	486	0
Departmental Totals			
Total Expenditures	429,322	1,874	427,448
Deductions			
Total Deductions	(1,874)	(1,874)	0
Functional Cost			
Functional Cost	427,448	0	427,448
Allocation Step 1			
Inbound- All Others	14,671	14,671	0
Reallocate Admin Costs		(14,671)	14,671
1st Allocation	442,119	0	442,119



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<hr/>			
Allocation Step 2			
Inbound- All Others	53,691	53,691	0
Reallocate Admin Costs		(53,691)	53,691
2nd Allocation	53,691	0	53,691
Total For 00050 141 Civil Service Board			
Total Allocated	495,810	0	495,810



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	0.2664	1,178		1,178		1,178
131 City Attorney	49	1.0879	4,810		4,810		4,810
141 Civil Service Board	6	0.1332	589		589		589
150 City Manager's Office	19	0.4218	1,865		1,865	230	2,095
150.2 Agenda Coordination	2	0.0444	196		196	24	220
160 Finance - Director's Office	5	0.1110	491		491	61	552
161 Finance - General Accounting	26	0.5773	2,552		2,552	315	2,867
162 Finance - Treasury Management	29	0.6439	2,847		2,847	351	3,198
163 Finance - Financial System Services	3	0.0666	294		294	36	330
171-4 Human Resources	32	0.7105	3,141		3,141	387	3,528
231 Management and Budget	13	0.2886	1,276		1,276	157	1,433
241 GSA - Administration	8	0.1776	785		785	97	882
243 GSA - Miami Riverside Center	11	0.2442	1,080		1,080	133	1,213
244 GSA - Graphics	5	0.1110	491		491	61	552
246 GSA - Light Fleet	32	0.7105	3,141		3,141	387	3,528
247 GSA - Heavy Fleet	33	0.7327	3,239		3,239	399	3,638
251 Information Technology	57	1.2655	5,595		5,595	690	6,285
261 Procurement	19	0.4218	1,865		1,865	230	2,095
271 Auditor General	10	0.2220	982		982	121	1,103
301-3 Risk Management	20	0.4441	1,963		1,963	242	2,205
431 Equal Opportunity & Diversity	3	0.0666	294		294	36	330
371 Grants Administration	35	0.7771	3,436		3,436	424	3,860
101 MAYOR	13	0.2886	1,276		1,276	157	1,433
111-5 COMMISSIONERS	32	0.7105	3,141		3,141	387	3,528
151 NET - NEIGHBORHOOD	101	2.2425	9,914		9,914	1,222	11,136



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	5	0.1110	491		491	61	552
152 CODE COMPLIANCE	48	1.0657	4,712		4,712	581	5,293
181-9 FIRE-RESCUE	800	17.7620	78,529		78,529	9,681	88,210
190-1 POLICE	1,574	34.9470	154,506		154,506	19,046	173,552
201-9 PUBLIC WORKS	122	2.7087	11,976		11,976	1,476	13,452
211-3 SOLID WASTE	196	4.3517	19,240		19,240	2,372	21,612
221 DEPT OF REAL ESTATE & ASSET	59	1.3099	5,792		5,792	714	6,506
242 GSA PROPERTY MNGT	37	0.8215	3,632		3,632	448	4,080
245 GSA COMMUNICATIONS SERVICES	8	0.1776	785		785	97	882
281-4 BUILDING	80	1.7762	7,853		7,853	968	8,821
291-8 PARKS & RECREATION	847	18.8055	83,143		83,143	10,249	93,392
341.351-5 PLANNING & ZONING	60	1.3321	5,890		5,890	726	6,616
381 COMMUNICATIONS	8	0.1776	785		785	97	882
401 CIP & TRANSPORTATION	40	0.8881	3,926		3,926	484	4,410
910 CD-COMMUNITY & ECONOMIC	30	0.6661	2,945		2,945	363	3,308
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0888	393		393	48	441
960 PENSION	10	0.2220	982		982	121	1,103
970 COMPONENT UNITS	1	0.0222	98		98	12	110
SubTotal	4,504	100.0000	442,119		442,119	53,691	495,810
Total	4,504	100.0000	442,119		442,119	53,691	495,810

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
121 City Clerk	1,178	1,178
131 City Attorney	4,810	4,810
141 Civil Service Board	589	589
150 City Manager's Office	2,095	2,095
150.2 Agenda Coordination	220	220
160 Finance - Director's Office	552	552
161 Finance - General	2,867	2,867
162 Finance - Treasury	3,198	3,198
163 Finance - Financial	330	330
171-4 Human Resources	3,528	3,528
231 Management and Budget	1,433	1,433
241 GSA - Administration	882	882
243 GSA - Miami Riverside	1,213	1,213
244 GSA - Graphics	552	552
246 GSA - Light Fleet	3,528	3,528
247 GSA - Heavy Fleet	3,638	3,638
251 Information Technology	6,285	6,285
261 Procurement	2,095	2,095
271 Auditor General	1,103	1,103
301-3 Risk Management	2,205	2,205
431 Equal Opportunity &	330	330
371 Grants Administration	3,860	3,860
101 MAYOR	1,433	1,433
111-5 COMMISSIONERS	3,528	3,528
151 NET - NEIGHBORHOOD	11,136	11,136
150.3 OFFICE OF FILM AND	552	552
152 CODE COMPLIANCE	5,293	5,293
181-9 FIRE-RESCUE	88,210	88,210
190-1 POLICE	173,552	173,552
201-9 PUBLIC WORKS	13,452	13,452
211-3 SOLID WASTE	21,612	21,612
221 DEPT OF REAL ESTATE	6,506	6,506
242 GSA PROPERTY MNGT	4,080	4,080



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
245 GSA	882	882
281-4 BUILDING	8,821	8,821
291-8 PARKS &	93,392	93,392
341.351-5 PLANNING &	6,616	6,616
381 COMMUNICATIONS	882	882
401 CIP &	4,410	4,410
910 CD-COMMUNITY &	3,308	3,308
950 CIVILIAN	441	441
960 PENSION	1,103	1,103
970 COMPONENT UNITS	110	110
 Direct Billed	 0	 0
 Total	 <u>495,810</u>	 <u>495,810</u>



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 150 City Manager's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,697,952			2,697,952
Major Machinery and Equipment	(14,389)			
Transfers and Others	(690)			
Depreciation	(8,007)			
Total Deductions:	(23,086)			(23,086)
Building Depreciation	15,069		15,069	
Equipment Depreciation	4,993		4,993	
121 City Clerk	16,489	4,092	20,581	
131 City Attorney	314,118	31,373	345,491	
141 Civil Service Board	1,865	230	2,095	
150 City Manager's Office		12,771	12,771	
150.2 Agenda Coordination		11,111	11,111	
160 Finance - Director's Office		2,928	2,928	
161 Finance - General Accounting		12,045	12,045	
162 Finance - Treasury Management		3,522	3,522	
163 Finance - Financial System Services		4,434	4,434	
171-4 Human Resources		14,656	14,656	
231 Management and Budget		24,246	24,246	
243 GSA - Miami Riverside Center		47,204	47,204	
244 GSA - Graphics		328	328	
246 GSA - Light Fleet		4,025	4,025	
251 Information Technology		119,387	119,387	
261 Procurement		24,517	24,517	
271 Auditor General		6,255	6,255	
301-3 Risk Management		10,123	10,123	
431 Equal Opportunity & Diversity		1,610	1,610	



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department 150 City Manager's Office**

Total Allocated Additions:	352,534	334,857	687,391	687,391
Total To Be Allocated:	3,027,400	334,857		3,362,257



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
Wages & Benefits			
Salaries	1,579,368	0	1,579,368
Fringe Benefits	182,759	0	182,759
Other Expense & Cost			
Retirement Contribution	502,300	0	502,300
Life and Health Insurance	267,600	0	267,600
Workers' Compensation	32,000	0	32,000
Professional Service	21,546	0	21,546
Travel and Per Diem	31,094	0	31,094
Postage	897	0	897
Rentals and Leases	3,450	0	3,450
Insurance	11,900	0	11,900
Repair and Maintenance	15,400	0	15,400
Printing and Graphics	2,515	0	2,515
Advertising and Relations	1,613	0	1,613
Other Current Charge	1,784	0	1,784
Office Supplies & Minor Equipment	16,236	0	16,236
Other Materials & Supplies	79	0	79
Publications, Subscriptions, & Membershi	4,325	0	4,325
*Major Machinery and Equipment	14,389	14,389	0
*Transfers and Others	690	690	0
*Depreciation	8,007	8,007	0
Departmental Totals			
Total Expenditures	2,697,952	23,086	2,674,866
Deductions			
Total Deductions	(23,086)	(23,086)	0
Functional Cost			
Functional Cost	2,674,866	0	2,674,866



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
Allocation Step 1			
Inbound- All Others	352,534	352,534	0
Reallocate Admin Costs		(352,534)	352,534
1st Allocation	3,027,400	0	3,027,400
Allocation Step 2			
Inbound- All Others	334,857	334,857	0
Reallocate Admin Costs		(334,857)	334,857
2nd Allocation	334,857	0	334,857
Total For 00060 150 City Manager's Office			
Total Allocated	3,362,257	0	3,362,257



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	0.2664	8,066		8,066		8,066
131 City Attorney	49	1.0879	32,936		32,936		32,936
141 Civil Service Board	6	0.1332	4,033		4,033		4,033
150 City Manager's Office	19	0.4218	12,771		12,771		12,771
150.2 Agenda Coordination	2	0.0444	1,344		1,344	152	1,496
160 Finance - Director's Office	5	0.1110	3,361		3,361	379	3,740
161 Finance - General Accounting	26	0.5773	17,476		17,476	1,971	19,447
162 Finance - Treasury Management	29	0.6439	19,493		19,493	2,198	21,691
163 Finance - Financial System Services	3	0.0666	2,016		2,016	227	2,243
171-4 Human Resources	32	0.7105	21,509		21,509	2,425	23,934
231 Management and Budget	13	0.2886	8,738		8,738	985	9,723
241 GSA - Administration	8	0.1776	5,377		5,377	606	5,983
243 GSA - Miami Riverside Center	11	0.2442	7,394		7,394	834	8,228
244 GSA - Graphics	5	0.1110	3,361		3,361	379	3,740
246 GSA - Light Fleet	32	0.7105	21,509		21,509	2,425	23,934
247 GSA - Heavy Fleet	33	0.7327	22,181		22,181	2,501	24,682
251 Information Technology	57	1.2655	38,313		38,313	4,320	42,633
261 Procurement	19	0.4218	12,771		12,771	1,440	14,211
271 Auditor General	10	0.2220	6,722		6,722	758	7,480
301-3 Risk Management	20	0.4441	13,443		13,443	1,516	14,959
431 Equal Opportunity & Diversity	3	0.0666	2,016		2,016	227	2,243
371 Grants Administration	35	0.7771	23,526		23,526	2,653	26,179
101 MAYOR	13	0.2886	8,738		8,738	985	9,723
111-5 COMMISSIONERS	32	0.7105	21,509		21,509	2,425	23,934
151 NET - NEIGHBORHOOD	101	2.2425	67,888		67,888	7,655	75,543



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	5	0.1110	3,361		3,361	379	3,740
152 CODE COMPLIANCE	48	1.0657	32,264		32,264	3,638	35,902
181-9 FIRE-RESCUE	800	17.7620	537,726		537,726	60,635	598,361
190-1 POLICE	1,574	34.9470	1,057,977		1,057,977	119,301	1,177,278
201-9 PUBLIC WORKS	122	2.7087	82,003		82,003	9,247	91,250
211-3 SOLID WASTE	196	4.3517	131,743		131,743	14,856	146,599
221 DEPT OF REAL ESTATE & ASSET	59	1.3099	39,657		39,657	4,472	44,129
242 GSA PROPERTY MNGT	37	0.8215	24,870		24,870	2,804	27,674
245 GSA COMMUNICATIONS SERVICES	8	0.1776	5,377		5,377	606	5,983
281-4 BUILDING	80	1.7762	53,773		53,773	6,064	59,837
291-8 PARKS & RECREATION	847	18.8055	569,318		569,318	64,197	633,515
341.351-5 PLANNING & ZONING	60	1.3321	40,329		40,329	4,548	44,877
381 COMMUNICATIONS	8	0.1776	5,377		5,377	606	5,983
401 CIP & TRANSPORTATION	40	0.8881	26,886		26,886	3,032	29,918
910 CD-COMMUNITY & ECONOMIC	30	0.6661	20,165		20,165	2,274	22,439
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0888	2,689		2,689	303	2,992
960 PENSION	10	0.2220	6,722		6,722	758	7,480
970 COMPONENT UNITS	1	0.0222	672		672	76	748
SubTotal	4,504	100.0000	3,027,400		3,027,400	334,857	3,362,257
Total	4,504	100.0000	3,027,400		3,027,400	334,857	3,362,257

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
121 City Clerk	8,066	8,066
131 City Attorney	32,936	32,936
141 Civil Service Board	4,033	4,033
150 City Manager's Office	12,771	12,771
150.2 Agenda Coordination	1,496	1,496
160 Finance - Director's Office	3,740	3,740
161 Finance - General	19,447	19,447
162 Finance - Treasury	21,691	21,691
163 Finance - Financial	2,243	2,243
171-4 Human Resources	23,934	23,934
231 Management and Budget	9,723	9,723
241 GSA - Administration	5,983	5,983
243 GSA - Miami Riverside	8,228	8,228
244 GSA - Graphics	3,740	3,740
246 GSA - Light Fleet	23,934	23,934
247 GSA - Heavy Fleet	24,682	24,682
251 Information Technology	42,633	42,633
261 Procurement	14,211	14,211
271 Auditor General	7,480	7,480
301-3 Risk Management	14,959	14,959
431 Equal Opportunity &	2,243	2,243
371 Grants Administration	26,179	26,179
101 MAYOR	9,723	9,723
111-5 COMMISSIONERS	23,934	23,934
151 NET - NEIGHBORHOOD	75,543	75,543
150.3 OFFICE OF FILM AND	3,740	3,740
152 CODE COMPLIANCE	35,902	35,902
181-9 FIRE-RESCUE	598,361	598,361
190-1 POLICE	1,177,278	1,177,278
201-9 PUBLIC WORKS	91,250	91,250
211-3 SOLID WASTE	146,599	146,599
221 DEPT OF REAL ESTATE	44,129	44,129
242 GSA PROPERTY MNGT	27,674	27,674



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
245 GSA	5,983	5,983
281-4 BUILDING	59,837	59,837
291-8 PARKS &	633,515	633,515
341.351-5 PLANNING &	44,877	44,877
381 COMMUNICATIONS	5,983	5,983
401 CIP &	29,918	29,918
910 CD-COMMUNITY &	22,439	22,439
950 CIVILIAN	2,992	2,992
960 PENSION	7,480	7,480
970 COMPONENT UNITS	748	748
Direct Billed	0	0
Total	3,362,257	3,362,257



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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 have 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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 150.2 Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	299,506			299,506
Major Machinery and Equipment	468			
Depreciation	(88)			
Total Deductions:	<u>380</u>			380
131 City Attorney	127,451	12,729	140,180	
141 Civil Service Board	196	24	220	
150 City Manager's Office	1,344	152	1,496	
150.2 Agenda Coordination		13,889	13,889	
160 Finance - Director's Office		308	308	
161 Finance - General Accounting		1,761	1,761	
162 Finance - Treasury Management		769	769	
163 Finance - Financial System Services		676	676	
171-4 Human Resources		1,543	1,543	
231 Management and Budget		8,082	8,082	
251 Information Technology		32,311	32,311	
261 Procurement		4,739	4,739	
271 Auditor General		701	701	
301-3 Risk Management		972	972	
431 Equal Opportunity & Diversity		169	169	
Total Allocated Additions:	<u>128,991</u>	<u>78,825</u>	<u>207,816</u>	207,816
Total To Be Allocated:	<u><u>428,877</u></u>	<u><u>78,825</u></u>		<u><u>507,702</u></u>



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 150.2 Agenda Coordination**

	Total	General & Admin	Agenda Operations
Wages & Benefits			
Salaries & Wages	165,151	0	165,151
Fringe Benefits	12,984	0	12,984
Other Expense & Cost			
Retirement Contribution	69,500	0	69,500
Life and Health Insurance	42,600	0	42,600
Workers' Compensation	5,100	0	5,100
Rentals and Leases	1,072	0	1,072
Repair and Maintenance	468	0	468
Office Supplies & Minor Equipment	3,011	0	3,011
*Major Machinery and Equipment	(468)	(468)	0
*Depreciation	88	88	0
Departmental Totals			
Total Expenditures	299,506	(380)	299,886
Deductions			
Total Deductions	380	380	0
Functional Cost			
Functional Cost	299,886	0	299,886
Allocation Step 1			
Inbound- All Others	128,991	128,991	0
Reallocate Admin Costs		(128,991)	128,991
1st Allocation	428,877	0	428,877
Allocation Step 2			
Inbound- All Others	78,825	78,825	0
Reallocate Admin Costs		(78,825)	78,825
2nd Allocation	78,825	0	78,825



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	507,702	0	507,702



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	81	10.4922	44,999		44,999		44,999
131 City Attorney	35	4.5337	19,444		19,444		19,444
150 City Manager's Office	20	2.5907	11,111		11,111		11,111
150.2 Agenda Coordination	25	3.2383	13,889		13,889		13,889
160 Finance - Director's Office	10	1.2953	5,555		5,555	1,290	6,845
171-4 Human Resources	3	0.3886	1,667		1,667	387	2,054
231 Management and Budget	33	4.2746	18,333		18,333	4,257	22,590
241 GSA - Administration	3	0.3886	1,667		1,667	387	2,054
251 Information Technology	6	0.7772	3,333		3,333	774	4,107
261 Procurement	20	2.5907	11,111		11,111	2,580	13,691
301-3 Risk Management	1	0.1295	556		556	129	685
371 Grants Administration	20	2.5907	11,111		11,111	2,580	13,691
101 MAYOR	8	1.0363	4,444		4,444	1,032	5,476
111-5 COMMISSIONERS	89	11.5285	49,443		49,443	11,482	60,925
151 NET - NEIGHBORHOOD	1	0.1295	556		556	129	685
150.3 OFFICE OF FILM AND	1	0.1295	556		556	129	685
152 CODE COMPLIANCE	1	0.1295	556		556	129	685
181-9 FIRE-RESCUE	10	1.2953	5,555		5,555	1,290	6,845
190-1 POLICE	33	4.2746	18,333		18,333	4,257	22,590
201-9 PUBLIC WORKS	41	5.3109	22,777		22,777	5,289	28,066
211-3 SOLID WASTE	5	0.6477	2,778		2,778	645	3,423
221 DEPT OF REAL ESTATE & ASSET	49	6.3472	27,221		27,221	6,321	33,542
281-4 BUILDING	1	0.1295	556		556	129	685
291-8 PARKS & RECREATION	9	1.1658	5,000		5,000	1,161	6,161
341.351-5 PLANNING & ZONING	157	20.3371	87,215		87,215	20,258	107,473



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
401 CIP & TRANSPORTATION	39	5.0518	21,666		21,666	5,031	26,697
910 CD-COMMUNITY & ECONOMIC	37	4.7927	20,555		20,555	4,773	25,328
920 CRA - COMMUNITY	16	2.0725	8,889		8,889	2,064	10,953
930 LIBERTY CITY	1	0.1295	556		556	129	685
940 VIRGINIA KEY	1	0.1295	556		556	129	685
950 CIVILIAN INVESTIGATIVE PANEL	1	0.1295	556		556	129	685
960 PENSION	3	0.3886	1,667		1,667	387	2,054
970 COMPONENT UNITS	12	1.5544	6,666		6,666	1,548	8,214
SubTotal	772	100.0000	428,877		428,877	78,825	507,702
Total	772	100.0000	428,877		428,877	78,825	507,702

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
121 City Clerk	44,999	44,999
131 City Attorney	19,444	19,444
150 City Manager's Office	11,111	11,111
150.2 Agenda Coordination	13,889	13,889
160 Finance - Director's Office	6,845	6,845
171-4 Human Resources	2,054	2,054
231 Management and Budget	22,590	22,590
241 GSA - Administration	2,054	2,054
251 Information Technology	4,107	4,107
261 Procurement	13,691	13,691
301-3 Risk Management	685	685
371 Grants Administration	13,691	13,691
101 MAYOR	5,476	5,476
111-5 COMMISSIONERS	60,925	60,925
151 NET - NEIGHBORHOOD	685	685
150.3 OFFICE OF FILM AND	685	685
152 CODE COMPLIANCE	685	685
181-9 FIRE-RESCUE	6,845	6,845
190-1 POLICE	22,590	22,590
201-9 PUBLIC WORKS	28,066	28,066
211-3 SOLID WASTE	3,423	3,423
221 DEPT OF REAL ESTATE	33,542	33,542
281-4 BUILDING	685	685
291-8 PARKS &	6,161	6,161
341.351-5 PLANNING &	107,473	107,473
401 CIP &	26,697	26,697
910 CD-COMMUNITY &	25,328	25,328
920 CRA - COMMUNITY	10,953	10,953
930 LIBERTY CITY	685	685
940 VIRGINIA KEY	685	685
950 CIVILIAN	685	685
960 PENSION	2,054	2,054
970 COMPONENT UNITS	8,214	8,214



All Monetary Values Are \$ Dollars
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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 150.2 Agenda Coordination

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
Total	<u>507,702</u>	<u>507,702</u>



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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 CAFR; 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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department 160 Finance - Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,631,761			1,631,761
Major Machinery and Equipment	(68,743)			
Depreciation	(28,157)			
Total Deductions:	(96,900)			(96,900)
Building Depreciation	43,392		43,392	
Equipment Depreciation	28,633		28,633	
131 City Attorney	486,824	48,621	535,445	
141 Civil Service Board	491	61	552	
150 City Manager's Office	3,361	379	3,740	
150.2 Agenda Coordination	5,555	1,290	6,845	
160 Finance - Director's Office		770	770	
161 Finance - General Accounting		8,538	8,538	
162 Finance - Treasury Management		2,176	2,176	
163 Finance - Financial System Services		1,719	1,719	
171-4 Human Resources		4,106	4,106	
231 Management and Budget		72,738	72,738	
243 GSA - Miami Riverside Center		136,464	136,464	
244 GSA - Graphics		2,041	2,041	
251 Information Technology		324,040	324,040	
261 Procurement		16,947	16,947	
271 Auditor General		3,589	3,589	
301-3 Risk Management		2,472	2,472	
431 Equal Opportunity & Diversity		424	424	
Total Allocated Additions:	568,256	626,375	1,194,631	1,194,631
Total To Be Allocated:	2,103,117	626,375		2,729,492



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
Wages & Benefits				
Salaries	418,788	0	280,588	138,200
Fringe Benefits	47,804	0	32,029	15,775
Other Expense & Cost				
Retirement Contribution	141,900	0	95,073	46,827
Life and Health Insurance	85,200	0	57,084	28,116
Workers' Compensation	10,200	0	6,834	3,366
Professional Service	685,502	0	459,286	226,216
Travel and Per Diem	14,363	0	9,623	4,740
Postage	156	0	105	51
Rentals and Leases	731	0	490	241
Insurance	28,000	0	18,760	9,240
Repair and Maintenance	67,943	0	45,522	22,421
Office Supplies & Minor Equipment	26,443	0	17,717	8,726
Publications, Subscriptions, & Membershi	7,831	0	5,247	2,584
*Major Machinery and Equipment	68,743	68,743	0	0
*Depreciation	28,157	28,157	0	0
Departmental Totals				
Total Expenditures	1,631,761	96,900	1,028,358	506,503
Deductions				
Total Deductions	(96,900)	(96,900)	0	0
Functional Cost				
Functional Cost	1,534,861	0	1,028,358	506,503
Allocation Step 1				
Inbound- All Others	568,256	568,256	0	0
Reallocate Admin Costs		(568,256)	380,732	187,524
1st Allocation	2,103,117	0	1,409,090	694,027



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	626,375	626,375	0	0
Reallocate Admin Costs		(626,375)	419,672	206,703
2nd Allocation	626,375	0	419,672	206,703
Total For 00070 160 Finance - Director's Office				
Total Allocated	2,729,492	0	1,828,762	900,730



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	1,563,432	46.3770	653,494		653,494	194,631	848,125
162 Finance - Treasury Management	1,665,595	49.4076	696,197		696,197	207,350	903,547
163 Finance - Financial System Services	142,107	4.2154	59,399		59,399	17,691	77,090
SubTotal	3,371,134	100.0000	1,409,090		1,409,090	419,672	1,828,762
Total	3,371,134	100.0000	1,409,090		1,409,090	419,672	1,828,762

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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	0.2664	1,849		1,849		1,849
131 City Attorney	49	1.0879	7,550		7,550		7,550
141 Civil Service Board	6	0.1332	925		925		925
150 City Manager's Office	19	0.4218	2,928		2,928		2,928
150.2 Agenda Coordination	2	0.0444	308		308		308
160 Finance - Director's Office	5	0.1110	770		770		770
161 Finance - General Accounting	26	0.5773	4,006		4,006	1,218	5,224
162 Finance - Treasury Management	29	0.6439	4,469		4,469	1,359	5,828
163 Finance - Financial System Services	3	0.0666	462		462	141	603
171-4 Human Resources	32	0.7105	4,931		4,931	1,500	6,431
231 Management and Budget	13	0.2886	2,003		2,003	609	2,612
241 GSA - Administration	8	0.1776	1,233		1,233	375	1,608
243 GSA - Miami Riverside Center	11	0.2442	1,695		1,695	515	2,210
244 GSA - Graphics	5	0.1110	770		770	234	1,004
246 GSA - Light Fleet	32	0.7105	4,931		4,931	1,500	6,431
247 GSA - Heavy Fleet	33	0.7327	5,085		5,085	1,546	6,631
251 Information Technology	57	1.2655	8,783		8,783	2,671	11,454
261 Procurement	19	0.4218	2,928		2,928	890	3,818
271 Auditor General	10	0.2220	1,541		1,541	469	2,010
301-3 Risk Management	20	0.4441	3,082		3,082	937	4,019
431 Equal Opportunity & Diversity	3	0.0666	462		462	141	603
371 Grants Administration	35	0.7771	5,393		5,393	1,640	7,033
101 MAYOR	13	0.2886	2,003		2,003	609	2,612
111-5 COMMISSIONERS	32	0.7105	4,931		4,931	1,500	6,431
151 NET - NEIGHBORHOOD	101	2.2425	15,563		15,563	4,733	20,296



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	5	0.1110	770		770	234	1,004
152 CODE COMPLIANCE	48	1.0657	7,396		7,396	2,249	9,645
181-9 FIRE-RESCUE	800	17.7620	123,273		123,273	37,489	160,762
190-1 POLICE	1,574	34.9470	242,543		242,543	73,758	316,301
201-9 PUBLIC WORKS	122	2.7087	18,799		18,799	5,717	24,516
211-3 SOLID WASTE	196	4.3517	30,202		30,202	9,185	39,387
221 DEPT OF REAL ESTATE & ASSET	59	1.3099	9,091		9,091	2,765	11,856
242 GSA PROPERTY MNGT	37	0.8215	5,701		5,701	1,734	7,435
245 GSA COMMUNICATIONS SERVICES	8	0.1776	1,233		1,233	375	1,608
281-4 BUILDING	80	1.7762	12,327		12,327	3,749	16,076
291-8 PARKS & RECREATION	847	18.8055	130,515		130,515	39,691	170,206
341.351-5 PLANNING & ZONING	60	1.3321	9,245		9,245	2,812	12,057
381 COMMUNICATIONS	8	0.1776	1,233		1,233	375	1,608
401 CIP & TRANSPORTATION	40	0.8881	6,164		6,164	1,874	8,038
910 CD-COMMUNITY & ECONOMIC	30	0.6661	4,623		4,623	1,406	6,029
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0888	616		616	187	803
960 PENSION	10	0.2220	1,541		1,541	469	2,010
970 COMPONENT UNITS	1	0.0222	154		154	47	201
SubTotal	4,504	100.0000	694,027		694,027	206,703	900,730
Total	4,504	100.0000	694,027		694,027	206,703	900,730

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	1,849	0	1,849
131 City Attorney	7,550	0	7,550
141 Civil Service Board	925	0	925
150 City Manager's Office	2,928	0	2,928
150.2 Agenda Coordination	308	0	308
160 Finance - Director's Office	770	0	770
161 Finance - General	853,349	848,125	5,224
162 Finance - Treasury	909,375	903,547	5,828
163 Finance - Financial	77,693	77,090	603
171-4 Human Resources	6,431	0	6,431
231 Management and Budget	2,612	0	2,612
241 GSA - Administration	1,608	0	1,608
243 GSA - Miami Riverside	2,210	0	2,210
244 GSA - Graphics	1,004	0	1,004
246 GSA - Light Fleet	6,431	0	6,431
247 GSA - Heavy Fleet	6,631	0	6,631
251 Information Technology	11,454	0	11,454
261 Procurement	3,818	0	3,818
271 Auditor General	2,010	0	2,010
301-3 Risk Management	4,019	0	4,019
431 Equal Opportunity &	603	0	603
371 Grants Administration	7,033	0	7,033
101 MAYOR	2,612	0	2,612
111-5 COMMISSIONERS	6,431	0	6,431
151 NET - NEIGHBORHOOD	20,296	0	20,296
150.3 OFFICE OF FILM AND	1,004	0	1,004
152 CODE COMPLIANCE	9,645	0	9,645
181-9 FIRE-RESCUE	160,762	0	160,762
190-1 POLICE	316,301	0	316,301
201-9 PUBLIC WORKS	24,516	0	24,516
211-3 SOLID WASTE	39,387	0	39,387
221 DEPT OF REAL ESTATE	11,856	0	11,856
242 GSA PROPERTY MNGT	7,435	0	7,435



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
245 GSA	1,608	0	1,608
281-4 BUILDING	16,076	0	16,076
291-8 PARKS &	170,206	0	170,206
341.351-5 PLANNING &	12,057	0	12,057
381 COMMUNICATIONS	1,608	0	1,608
401 CIP &	8,038	0	8,038
910 CD-COMMUNITY &	6,029	0	6,029
950 CIVILIAN	803	0	803
960 PENSION	2,010	0	2,010
970 COMPONENT UNITS	201	0	201
Direct Billed	0	0	0
Total	2,729,492	1,828,762	900,730



**CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

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 accounts payable transactions 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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 161 Finance - General Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	29,129,066			29,129,066
Major Machinery and Equipment	(2,788)			
Depreciation	(26,229,713)			
Total Deductions:	(26,232,501)			(26,232,501)
Equipment Depreciation	46,687		46,687	
141 Civil Service Board	2,552	315	2,867	
150 City Manager's Office	17,476	1,971	19,447	
160 Finance - Director's Office	657,500	195,849	853,349	
161 Finance - General Accounting		134,011	134,011	
162 Finance - Treasury Management		927	927	
163 Finance - Financial System Services		6,716	6,716	
171-4 Human Resources		22,922	22,922	
244 GSA - Graphics		34	34	
261 Procurement		2,031	2,031	
271 Auditor General		6,773	6,773	
301-3 Risk Management		12,645	12,645	
431 Equal Opportunity & Diversity		2,203	2,203	
Total Allocated Additions:	724,215	386,397	1,110,612	1,110,612
Total To Be Allocated:	3,620,780	386,397		4,007,177



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Wages & Benefits					
Salaries	1,551,932	108,635	294,867	294,867	155,193
Fringe Benefits	127,165	8,902	24,161	24,161	12,717
Other Expense & Cost					
Retirement Contribution	692,500	48,475	131,575	131,575	69,250
Life and Health Insurance	411,800	28,826	78,242	78,242	41,180
Workers' Compensation	49,300	3,451	9,367	9,367	4,930
Professional Services	50,533	3,537	9,601	9,601	5,053
Travel and Per Diem	39	3	7	7	4
Postage	9,177	642	1,744	1,744	918
Rentals and Leases	1,242	87	236	236	124
Repair and Maintenance	68	5	13	13	7
Office Supplies & Minor Equipment	1,703	119	324	324	170
Publications, Subscriptions, & Membershi	1,106	77	210	210	111
*Major Machinery and Equipment	2,788	2,788	0	0	0
*Depreciation	26,229,713	26,229,713	0	0	0
Departmental Totals					
Total Expenditures	29,129,066	26,435,260	550,347	550,347	289,657
Deductions					
Total Deductions	(26,232,501)	(26,232,501)	0	0	0
Functional Cost					
Functional Cost	2,896,565	202,759	550,347	550,347	289,657
Allocation Step 1					
Inbound- All Others	724,215	724,215	0	0	0
Reallocate Admin Costs		(926,974)	189,382	189,382	99,675
1st Allocation	3,620,780	0	739,729	739,729	389,332
Allocation Step 2					
Inbound- All Others	386,397	386,397	0	0	0
Reallocate Admin Costs		(386,397)	78,941	78,941	41,548
2nd Allocation	386,397	0	78,941	78,941	41,548



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	4,007,177	0	818,670	818,670	430,880



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting**

	Grants & Special Revenues	Payroll	CIP/Special Projects
Wages & Benefits			
Salaries	294,867	341,426	62,077
Fringe Benefits	24,161	27,976	5,087
Other Expense & Cost			
Retirement Contribution	131,575	152,350	27,700
Life and Health Insurance	78,242	90,596	16,472
Workers' Compensation	9,367	10,846	1,972
Professional Services	9,601	11,119	2,021
Travel and Per Diem	7	9	2
Postage	1,744	2,018	367
Rentals and Leases	236	273	50
Repair and Maintenance	13	14	3
Office Supplies & Minor Equipment	324	374	68
Publications, Subscriptions, & Membershi	210	244	44
*Major Machinery and Equipment	0	0	0
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	550,347	637,245	115,863
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	550,347	637,245	115,863
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	189,382	219,283	39,870
1st Allocation	739,729	856,528	155,733
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	78,941	91,407	16,619
2nd Allocation	78,941	91,407	16,619



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	818,670	947,935	172,352



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	4,261	0.6892	5,099		5,099		5,099
131 City Attorney	1,659	0.2684	1,985		1,985		1,985
141 Civil Service Board	621	0.1005	743		743		743
150 City Manager's Office	1,843	0.2981	2,205		2,205		2,205
150.2 Agenda Coordination	446	0.0721	534		534		534
160 Finance - Director's Office	1,256	0.2032	1,503		1,503		1,503
161 Finance - General Accounting	538	0.0870	644		644		644
162 Finance - Treasury Management	126,153	20.4059	150,948		150,948	16,390	167,338
163 Finance - Financial System Services	208	0.0336	249		249	27	276
171-4 Human Resources	1,914	0.3096	2,290		2,290	249	2,539
231 Management and Budget	849	0.1373	1,016		1,016	110	1,126
241 GSA - Administration	2,694	0.4358	3,224		3,224	350	3,574
243 GSA - Miami Riverside Center	1,372	0.2219	1,642		1,642	178	1,820
244 GSA - Graphics	987	0.1597	1,181		1,181	128	1,309
246 GSA - Light Fleet	8,903	1.4401	10,653		10,653	1,157	11,810
247 GSA - Heavy Fleet	8,304	1.3432	9,936		9,936	1,079	11,015
251 Information Technology	4,603	0.7446	5,508		5,508	598	6,106
261 Procurement	1,043	0.1687	1,248		1,248	136	1,384
271 Auditor General	765	0.1237	915		915	99	1,014
301-3 Risk Management	5,728	0.9265	6,854		6,854	744	7,598
431 Equal Opportunity & Diversity	426	0.0689	510		510	55	565
371 Grants Administration	3,643	0.5893	4,359		4,359	473	4,832
101 MAYOR	1,521	0.2460	1,820		1,820	198	2,018
111-5 COMMISSIONERS	4,650	0.7522	5,564		5,564	604	6,168
151 NET - NEIGHBORHOOD	4,245	0.6867	5,079		5,079	552	5,631



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	560	0.0906	670		670	73	743
152 CODE COMPLIANCE	2,285	0.3696	2,734		2,734	297	3,031
181-9 FIRE-RESCUE	48,317	7.8155	57,814		57,814	6,278	64,092
190-1 POLICE	31,129	5.0353	37,247		37,247	4,044	41,291
201-9 PUBLIC WORKS	13,473	2.1793	16,121		16,121	1,750	17,871
211-3 SOLID WASTE	11,534	1.8657	13,801		13,801	1,499	15,300
221 DEPT OF REAL ESTATE & ASSET	96,031	15.5335	114,906		114,906	12,477	127,383
242 GSA PROPERTY MNGT	4,014	0.6493	4,803		4,803	522	5,325
245 GSA COMMUNICATIONS SERVICES	1,467	0.2373	1,755		1,755	191	1,946
281-4 BUILDING	157,730	25.5137	188,731		188,731	20,491	209,222
291-8 PARKS & RECREATION	43	0.0070	51		51	6	57
341.351-5 PLANNING & ZONING	8,717	1.4100	10,430		10,430	1,133	11,563
381 COMMUNICATIONS	777	0.1257	930		930	101	1,031
401 CIP & TRANSPORTATION	15,456	2.5001	18,494		18,494	2,008	20,502
910 CD-COMMUNITY & ECONOMIC	13,684	2.2135	16,374		16,374	1,778	18,152
920 CRA - COMMUNITY	6,264	1.0132	7,495		7,495	814	8,309
930 LIBERTY CITY	580	0.0938	694		694	75	769
940 VIRGINIA KEY	14,080	2.2775	16,847		16,847	1,829	18,676
950 CIVILIAN INVESTIGATIVE PANEL	1,186	0.1918	1,419		1,419	154	1,573
960 PENSION	436	0.0705	522		522	57	579
970 COMPONENT UNITS	13	0.0021	16		16	2	18
980 ND - NON DEPARTMENTAL	1,810	0.2928	2,166		2,166	235	2,401
SubTotal	618,218	100.0000	739,729		739,729	78,941	818,670
Total	618,218	100.0000	739,729		739,729	78,941	818,670



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	553	0.5840	4,320		4,320		4,320
131 City Attorney	665	0.7023	5,195		5,195		5,195
141 Civil Service Board	157	0.1658	1,226		1,226		1,226
150 City Manager's Office	650	0.6864	5,078		5,078		5,078
150.2 Agenda Coordination	105	0.1109	820		820		820
160 Finance - Director's Office	623	0.6579	4,867		4,867		4,867
161 Finance - General Accounting	137	0.1447	1,070		1,070		1,070
162 Finance - Treasury Management	336	0.3548	2,625		2,625	289	2,914
163 Finance - Financial System Services	7	0.0074	55		55	6	61
171-4 Human Resources	837	0.8839	6,538		6,538	720	7,258
231 Management and Budget	326	0.3443	2,547		2,547	280	2,827
241 GSA - Administration	1,031	1.0888	8,054		8,054	887	8,941
243 GSA - Miami Riverside Center	746	0.7878	5,828		5,828	641	6,469
244 GSA - Graphics	497	0.5248	3,882		3,882	427	4,309
246 GSA - Light Fleet	5,275	5.5705	41,207		41,207	4,536	45,743
247 GSA - Heavy Fleet	5,176	5.4660	40,433		40,433	4,451	44,884
251 Information Technology	2,986	3.1533	23,326		23,326	2,568	25,894
261 Procurement	434	0.4583	3,390		3,390	373	3,763
271 Auditor General	272	0.2872	2,125		2,125	234	2,359
301-3 Risk Management	782	0.8258	6,109		6,109	672	6,781
431 Equal Opportunity & Diversity	86	0.0908	672		672	74	746
371 Grants Administration	1,194	1.2609	9,327		9,327	1,027	10,354
101 MAYOR	394	0.4161	3,078		3,078	339	3,417
111-5 COMMISSIONERS	1,878	1.9832	14,670		14,670	1,615	16,285
151 NET - NEIGHBORHOOD	1,355	1.4309	10,585		10,585	1,165	11,750



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	127	0.1341	992		992	109	1,101
152 CODE COMPLIANCE	671	0.7086	5,242		5,242	577	5,819
181-9 FIRE-RESCUE	11,978	12.6488	93,567		93,567	10,298	103,865
190-1 POLICE	11,156	11.7810	87,147		87,147	9,593	96,740
201-9 PUBLIC WORKS	4,054	4.2811	31,669		31,669	3,486	35,155
211-3 SOLID WASTE	3,056	3.2272	23,873		23,873	2,628	26,501
221 DEPT OF REAL ESTATE & ASSET	5,782	6.1059	45,167		45,167	4,972	50,139
242 GSA PROPERTY MNGT	2,209	2.3328	17,256		17,256	1,899	19,155
245 GSA COMMUNICATIONS SERVICES	723	0.7635	5,648		5,648	622	6,270
281-4 BUILDING	1,664	1.7572	12,999		12,999	1,431	14,430
291-8 PARKS & RECREATION	10,548	11.1389	82,398		82,398	9,070	91,468
341.351-5 PLANNING & ZONING	1,199	1.2662	9,366		9,366	1,031	10,397
381 COMMUNICATIONS	259	0.2735	2,023		2,023	223	2,246
401 CIP & TRANSPORTATION	3,550	3.7489	27,732		27,732	3,053	30,785
910 CD-COMMUNITY & ECONOMIC	5,065	5.3488	39,566		39,566	4,355	43,921
920 CRA - COMMUNITY	3,712	3.9200	28,997		28,997	3,192	32,189
930 LIBERTY CITY	216	0.2281	1,687		1,687	186	1,873
940 VIRGINIA KEY	690	0.7287	5,390		5,390	593	5,983
950 CIVILIAN INVESTIGATIVE PANEL	538	0.5681	4,203		4,203	463	4,666
980 ND - NON DEPARTMENTAL	996	1.0518	7,780		7,780	856	8,636
SubTotal	94,695	100.0000	739,729		739,729	78,941	818,670
Total	94,695	100.0000	739,729		739,729	78,941	818,670



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	18	0.0625	243		243		243
131 City Attorney	58	0.2014	784		784		784
141 Civil Service Board	7	0.0243	95		95		95
150 City Manager's Office	85	0.2952	1,149		1,149		1,149
150.2 Agenda Coordination	2	0.0069	27		27		27
160 Finance - Director's Office	90	0.3125	1,217		1,217		1,217
161 Finance - General Accounting	9,420	32.7119	127,353		127,353		127,353
162 Finance - Treasury Management	157	0.5452	2,123		2,123	341	2,464
171-4 Human Resources	46	0.1597	622		622	100	722
231 Management and Budget	21	0.0729	284		284	46	330
241 GSA - Administration	209	0.7258	2,826		2,826	454	3,280
243 GSA - Miami Riverside Center	17	0.0590	230		230	37	267
244 GSA - Graphics	35	0.1215	473		473	76	549
246 GSA - Light Fleet	1,647	5.7193	22,267		22,267	3,580	25,847
247 GSA - Heavy Fleet	51	0.1771	690		690	111	801
251 Information Technology	530	1.8405	7,166		7,166	1,152	8,318
261 Procurement	19	0.0660	257		257	41	298
271 Auditor General	6	0.0208	81		81	13	94
301-3 Risk Management	33	0.1146	446		446	72	518
371 Grants Administration	17	0.0590	230		230	37	267
101 MAYOR	4	0.0139	54		54	9	63
111-5 COMMISSIONERS	17	0.0590	230		230	37	267
151 NET - NEIGHBORHOOD	86	0.2986	1,163		1,163	187	1,350
150.3 OFFICE OF FILM AND	1	0.0035	14		14	2	16
152 CODE COMPLIANCE	6	0.0208	81		81	13	94



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
181-9 FIRE-RESCUE	5,294	18.3839	71,574		71,574	11,506	83,080
190-1 POLICE	6,704	23.2802	90,637		90,637	14,569	105,206
201-9 PUBLIC WORKS	246	0.8543	3,326		3,326	535	3,861
211-3 SOLID WASTE	288	1.0001	3,894		3,894	626	4,520
221 DEPT OF REAL ESTATE & ASSET	1,074	3.7296	14,520		14,520	2,334	16,854
242 GSA PROPERTY MNGT	78	0.2709	1,055		1,055	170	1,225
245 GSA COMMUNICATIONS SERVICES	28	0.0972	379		379	61	440
281-4 BUILDING	72	0.2500	973		973	156	1,129
291-8 PARKS & RECREATION	1,216	4.2227	16,440		16,440	2,643	19,083
341.351-5 PLANNING & ZONING	88	0.3056	1,190		1,190	191	1,381
381 COMMUNICATIONS	179	0.6216	2,420		2,420	389	2,809
401 CIP & TRANSPORTATION	669	2.3232	9,045		9,045	1,454	10,499
910 CD-COMMUNITY & ECONOMIC	54	0.1875	730		730	117	847
920 CRA - COMMUNITY	119	0.4132	1,609		1,609	259	1,868
930 LIBERTY CITY	1	0.0035	14		14	2	16
940 VIRGINIA KEY	86	0.2986	1,163		1,163	187	1,350
950 CIVILIAN INVESTIGATIVE PANEL	7	0.0243	95		95	15	110
970 COMPONENT UNITS	1	0.0035	14		14	2	16
980 ND - NON DEPARTMENTAL	11	0.0382	149		149	24	173
SubTotal	28,797	100.0000	389,332		389,332	41,548	430,880
Total	28,797	100.0000	389,332		389,332	41,548	430,880



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	6	6.4516	47,724		47,724	5,093	52,817
181-9 FIRE-RESCUE	16	17.2043	127,265		127,265	13,581	140,846
190-1 POLICE	22	23.6559	174,990		174,990	18,674	193,664
221 DEPT OF REAL ESTATE & ASSET	2	2.1505	15,908		15,908	1,698	17,606
291-8 PARKS & RECREATION	4	4.3011	31,816		31,816	3,395	35,211
401 CIP & TRANSPORTATION	7	7.5269	55,679		55,679	5,942	61,621
910 CD-COMMUNITY & ECONOMIC	36	38.7097	286,347		286,347	30,558	316,905
SubTotal	93	100.0000	739,729		739,729	78,941	818,670
Total	93	100.0000	739,729		739,729	78,941	818,670

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting

Activity - Payroll	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2664	2,282		2,282		2,282
131 City Attorney	49	1.0879	9,318		9,318		9,318
141 Civil Service Board	6	0.1332	1,141		1,141		1,141
150 City Manager's Office	19	0.4218	3,613		3,613		3,613
150.2 Agenda Coordination	2	0.0444	380		380		380
160 Finance - Director's Office	5	0.1110	951		951		951
161 Finance - General Accounting	26	0.5773	4,944		4,944		4,944
162 Finance - Treasury Management	29	0.6439	5,515		5,515	605	6,120
163 Finance - Financial System Services	3	0.0666	571		571	63	634
171-4 Human Resources	32	0.7105	6,085		6,085	667	6,752
231 Management and Budget	13	0.2886	2,472		2,472	271	2,743
241 GSA - Administration	8	0.1776	1,521		1,521	167	1,688
243 GSA - Miami Riverside Center	11	0.2442	2,092		2,092	229	2,321
244 GSA - Graphics	5	0.1110	951		951	104	1,055
246 GSA - Light Fleet	32	0.7105	6,085		6,085	667	6,752
247 GSA - Heavy Fleet	33	0.7327	6,276		6,276	688	6,964
251 Information Technology	57	1.2655	10,840		10,840	1,188	12,028
261 Procurement	19	0.4218	3,613		3,613	396	4,009
271 Auditor General	10	0.2220	1,902		1,902	208	2,110
301-3 Risk Management	20	0.4441	3,803		3,803	417	4,220
431 Equal Opportunity & Diversity	3	0.0666	571		571	63	634
371 Grants Administration	35	0.7771	6,656		6,656	730	7,386
101 MAYOR	13	0.2886	2,472		2,472	271	2,743
111-5 COMMISSIONERS	32	0.7105	6,085		6,085	667	6,752
151 NET - NEIGHBORHOOD	101	2.2425	19,207		19,207	2,105	21,312



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	5	0.1110	951		951	104	1,055
152 CODE COMPLIANCE	48	1.0657	9,128		9,128	1,001	10,129
181-9 FIRE-RESCUE	800	17.7620	152,136		152,136	16,676	168,812
190-1 POLICE	1,574	34.9470	299,332		299,332	32,810	332,142
201-9 PUBLIC WORKS	122	2.7087	23,201		23,201	2,543	25,744
211-3 SOLID WASTE	196	4.3517	37,273		37,273	4,086	41,359
221 DEPT OF REAL ESTATE & ASSET	59	1.3099	11,220		11,220	1,230	12,450
242 GSA PROPERTY MNGT	37	0.8215	7,036		7,036	771	7,807
245 GSA COMMUNICATIONS SERVICES	8	0.1776	1,521		1,521	167	1,688
281-4 BUILDING	80	1.7762	15,214		15,214	1,668	16,882
291-8 PARKS & RECREATION	847	18.8055	161,074		161,074	17,656	178,730
341.351-5 PLANNING & ZONING	60	1.3321	11,410		11,410	1,251	12,661
381 COMMUNICATIONS	8	0.1776	1,521		1,521	167	1,688
401 CIP & TRANSPORTATION	40	0.8881	7,607		7,607	834	8,441
910 CD-COMMUNITY & ECONOMIC	30	0.6661	5,705		5,705	625	6,330
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0888	761		761	83	844
960 PENSION	10	0.2220	1,902		1,902	208	2,110
970 COMPONENT UNITS	1	0.0222	190		190	21	211
SubTotal	4,504	100.0000	856,528		856,528	91,407	947,935
Total	4,504	100.0000	856,528		856,528	91,407	947,935

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	155,733		155,733	16,619	172,352
SubTotal	100	100.0000	155,733		155,733	16,619	172,352
Total	100	100.0000	155,733		155,733	16,619	172,352

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	11,944	5,099	4,320	243	0	2,282	0
131 City Attorney	17,282	1,985	5,195	784	0	9,318	0
141 Civil Service Board	3,205	743	1,226	95	0	1,141	0
150 City Manager's Office	12,045	2,205	5,078	1,149	0	3,613	0
150.2 Agenda Coordination	1,761	534	820	27	0	380	0
160 Finance - Director's Office	8,538	1,503	4,867	1,217	0	951	0
161 Finance - General	134,011	644	1,070	127,353	0	4,944	0
162 Finance - Treasury	178,836	167,338	2,914	2,464	0	6,120	0
163 Finance - Financial	971	276	61	0	0	634	0
171-4 Human Resources	17,271	2,539	7,258	722	0	6,752	0
231 Management and Budget	7,026	1,126	2,827	330	0	2,743	0
241 GSA - Administration	17,483	3,574	8,941	3,280	0	1,688	0
243 GSA - Miami Riverside	10,877	1,820	6,469	267	0	2,321	0
244 GSA - Graphics	7,222	1,309	4,309	549	0	1,055	0
246 GSA - Light Fleet	90,152	11,810	45,743	25,847	0	6,752	0
247 GSA - Heavy Fleet	63,664	11,015	44,884	801	0	6,964	0
251 Information Technology	52,346	6,106	25,894	8,318	0	12,028	0
261 Procurement	9,454	1,384	3,763	298	0	4,009	0
271 Auditor General	5,577	1,014	2,359	94	0	2,110	0
301-3 Risk Management	19,117	7,598	6,781	518	0	4,220	0
431 Equal Opportunity &	1,945	565	746	0	0	634	0
371 Grants Administration	75,656	4,832	10,354	267	52,817	7,386	0
101 MAYOR	8,241	2,018	3,417	63	0	2,743	0
111-5 COMMISSIONERS	29,472	6,168	16,285	267	0	6,752	0
151 NET - NEIGHBORHOOD	40,043	5,631	11,750	1,350	0	21,312	0
150.3 OFFICE OF FILM AND	2,915	743	1,101	16	0	1,055	0
152 CODE COMPLIANCE	19,073	3,031	5,819	94	0	10,129	0
181-9 FIRE-RESCUE	560,695	64,092	103,865	83,080	140,846	168,812	0
190-1 POLICE	769,043	41,291	96,740	105,206	193,664	332,142	0
201-9 PUBLIC WORKS	82,631	17,871	35,155	3,861	0	25,744	0
211-3 SOLID WASTE	87,680	15,300	26,501	4,520	0	41,359	0
221 DEPT OF REAL ESTATE	224,432	127,383	50,139	16,854	17,606	12,450	0
242 GSA PROPERTY MNGT	33,512	5,325	19,155	1,225	0	7,807	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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
245 GSA	10,344	1,946	6,270	440	0	1,688	0
281-4 BUILDING	241,663	209,222	14,430	1,129	0	16,882	0
291-8 PARKS &	324,549	57	91,468	19,083	35,211	178,730	0
341.351-5 PLANNING &	36,002	11,563	10,397	1,381	0	12,661	0
381 COMMUNICATIONS	7,774	1,031	2,246	2,809	0	1,688	0
401 CIP &	131,848	20,502	30,785	10,499	61,621	8,441	0
910 CD-COMMUNITY &	386,155	18,152	43,921	847	316,905	6,330	0
920 CRA - COMMUNITY	42,366	8,309	32,189	1,868	0	0	0
930 LIBERTY CITY	2,658	769	1,873	16	0	0	0
940 VIRGINIA KEY	26,009	18,676	5,983	1,350	0	0	0
950 CIVILIAN	7,193	1,573	4,666	110	0	844	0
960 PENSION	2,689	579	0	0	0	2,110	0
970 COMPONENT UNITS	245	18	0	16	0	211	0
980 ND - NON	11,210	2,401	8,636	173	0	0	0
999 OTHER	172,352	0	0	0	0	0	172,352
Direct Billed	0	0	0	0	0	0	0
Total	4,007,177	818,670	818,670	430,880	818,670	947,935	172,352



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 162 Finance - Treasury Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	69,930,857			69,930,857
Debt Service	(66,697,126)			
Depreciation	(32,957)			
Total Deductions:	(66,730,083)			(66,730,083)
141 Civil Service Board	2,847	351	3,198	
150 City Manager's Office	19,493	2,198	21,691	
160 Finance - Director's Office	700,666	208,709	909,375	
161 Finance - General Accounting	161,211	17,625	178,836	
162 Finance - Treasury Management		952,052	952,052	
163 Finance - Financial System Services		34,199	34,199	
171-4 Human Resources		25,111	25,111	
243 GSA - Miami Riverside Center		871	871	
244 GSA - Graphics		3,098	3,098	
261 Procurement		6,432	6,432	
271 Auditor General		7,484	7,484	
301-3 Risk Management		14,105	14,105	
431 Equal Opportunity & Diversity		2,457	2,457	
Total Allocated Additions:	884,217	1,274,692	2,158,909	2,158,909
Total To Be Allocated:	4,084,991	1,274,692		5,359,683



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Wages & Benefits					
Salaries	1,656,591	132,527	397,582	463,845	397,582
Fringe Benefits	133,192	10,655	31,966	37,294	31,966
Other Expense & Cost					
Retirement Contribution	677,800	54,224	162,672	189,784	162,672
Life and Health Insurance	411,800	32,944	98,832	115,304	98,832
Workers' Compensation	49,300	3,944	11,832	13,804	11,832
Professional Service	154,809	12,385	37,154	43,347	37,154
Travel and Per Diem	34	3	8	10	8
Communications and Relations	8	1	2	2	2
Postage	91,201	7,296	21,888	25,537	21,888
Rentals and Leases	1,242	99	298	348	298
Office Supplies & Minor Equipment	24,797	1,984	5,951	6,943	5,951
*Debt Service	66,697,126	66,697,126	0	0	0
*Depreciation	32,957	32,957	0	0	0
Departmental Totals					
Total Expenditures	69,930,857	66,986,145	768,185	896,218	768,185
Deductions					
Total Deductions	(66,730,083)	(66,730,083)	0	0	0
Functional Cost					
Functional Cost	3,200,774	256,062	768,185	896,218	768,185
Allocation Step 1					
Inbound- All Others	884,217	884,217	0	0	0
Reallocate Admin Costs		(1,140,279)	297,463	347,044	297,463
1st Allocation	4,084,991	0	1,065,648	1,243,262	1,065,648
Allocation Step 2					
Inbound- All Others	1,274,692	1,274,692	0	0	0
Reallocate Admin Costs		(1,274,692)	332,528	387,951	332,528
2nd Allocation	1,274,692	0	332,528	387,951	332,528



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Total For 00090 162 Finance - Treasury					
Total Allocated	5,359,683	0	1,398,176	1,631,213	1,398,176



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
Wages & Benefits		
Salaries	198,791	66,264
Fringe Benefits	15,983	5,328
Other Expense & Cost		
Retirement Contribution	81,336	27,112
Life and Health Insurance	49,416	16,472
Workers' Compensation	5,916	1,972
Professional Service	18,577	6,192
Travel and Per Diem	4	1
Communications and Relations	1	0
Postage	10,944	3,648
Rentals and Leases	149	50
Office Supplies & Minor Equipment	2,976	992
*Debt Service	0	0
*Depreciation	0	0
Departmental Totals		
Total Expenditures	384,093	128,031
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	384,093	128,031
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	148,732	49,577
1st Allocation	532,825	177,608
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	166,264	55,421
2nd Allocation	166,264	55,421



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
Total For 00090 162 Finance - Treasury		
Total Allocated	699,089	233,029



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	4,261	0.6892	7,345		7,345		7,345
131 City Attorney	1,659	0.2684	2,860		2,860		2,860
141 Civil Service Board	621	0.1005	1,070		1,070		1,070
150 City Manager's Office	1,843	0.2981	3,177		3,177		3,177
150.2 Agenda Coordination	446	0.0721	769		769		769
160 Finance - Director's Office	1,256	0.2032	2,165		2,165		2,165
161 Finance - General Accounting	538	0.0870	927		927		927
162 Finance - Treasury Management	126,153	20.4059	217,455		217,455		217,455
163 Finance - Financial System Services	208	0.0336	359		359	144	503
171-4 Human Resources	1,914	0.3096	3,299		3,299	1,322	4,621
231 Management and Budget	849	0.1373	1,463		1,463	586	2,049
241 GSA - Administration	2,694	0.4358	4,644		4,644	1,861	6,505
243 GSA - Miami Riverside Center	1,372	0.2219	2,365		2,365	948	3,313
244 GSA - Graphics	987	0.1597	1,701		1,701	682	2,383
246 GSA - Light Fleet	8,903	1.4401	15,346		15,346	6,149	21,495
247 GSA - Heavy Fleet	8,304	1.3432	14,314		14,314	5,736	20,050
251 Information Technology	4,603	0.7446	7,934		7,934	3,179	11,113
261 Procurement	1,043	0.1687	1,798		1,798	720	2,518
271 Auditor General	765	0.1237	1,319		1,319	528	1,847
301-3 Risk Management	5,728	0.9265	9,874		9,874	3,956	13,830
431 Equal Opportunity & Diversity	426	0.0689	734		734	294	1,028
371 Grants Administration	3,643	0.5893	6,280		6,280	2,516	8,796
101 MAYOR	1,521	0.2460	2,622		2,622	1,051	3,673
111-5 COMMISSIONERS	4,650	0.7522	8,015		8,015	3,212	11,227
151 NET - NEIGHBORHOOD	4,245	0.6867	7,317		7,317	2,932	10,249



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	560	0.0906	965		965	387	1,352
152 CODE COMPLIANCE	2,285	0.3696	3,939		3,939	1,578	5,517
181-9 FIRE-RESCUE	48,317	7.8155	83,286		83,286	33,372	116,658
190-1 POLICE	31,129	5.0353	53,658		53,658	21,501	75,159
201-9 PUBLIC WORKS	13,473	2.1793	23,224		23,224	9,306	32,530
211-3 SOLID WASTE	11,534	1.8657	19,882		19,882	7,966	27,848
221 DEPT OF REAL ESTATE & ASSET	96,031	15.5335	165,533		165,533	66,328	231,861
242 GSA PROPERTY MNGT	4,014	0.6493	6,919		6,919	2,772	9,691
245 GSA COMMUNICATIONS SERVICES	1,467	0.2373	2,529		2,529	1,013	3,542
281-4 BUILDING	157,730	25.5137	271,886		271,886	108,943	380,829
291-8 PARKS & RECREATION	43	0.0070	74		74	30	104
341.351-5 PLANNING & ZONING	8,717	1.4100	15,026		15,026	6,021	21,047
381 COMMUNICATIONS	777	0.1257	1,339		1,339	537	1,876
401 CIP & TRANSPORTATION	15,456	2.5001	26,642		26,642	10,675	37,317
910 CD-COMMUNITY & ECONOMIC	13,684	2.2135	23,588		23,588	9,451	33,039
920 CRA - COMMUNITY	6,264	1.0132	10,798		10,798	4,327	15,125
930 LIBERTY CITY	580	0.0938	1,000		1,000	401	1,401
940 VIRGINIA KEY	14,080	2.2775	24,270		24,270	9,725	33,995
950 CIVILIAN INVESTIGATIVE PANEL	1,186	0.1918	2,044		2,044	819	2,863
960 PENSION	436	0.0705	752		752	301	1,053
970 COMPONENT UNITS	13	0.0021	22		22	9	31
980 ND - NON DEPARTMENTAL	1,810	0.2928	3,120		3,120	1,250	4,370
SubTotal	618,218	100.0000	1,065,648		1,065,648	332,528	1,398,176
Total	618,218	100.0000	1,065,648		1,065,648	332,528	1,398,176



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management**

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	2,249	0.5787	7,194		7,194		7,194
131 City Attorney	29	0.0075	93		93		93
141 Civil Service Board	9	0.0023	29		29		29
150 City Manager's Office	58	0.0149	186		186		186
160 Finance - Director's Office	2	0.0005	6		6		6
162 Finance - Treasury Management	123,651	31.8158	395,553		395,553		395,553
171-4 Human Resources	30	0.0077	96		96	44	140
231 Management and Budget	1	0.0003	3		3	1	4
241 GSA - Administration	91	0.0234	291		291	134	425
243 GSA - Miami Riverside Center	5	0.0013	16		16	7	23
244 GSA - Graphics	2	0.0005	6		6	3	9
246 GSA - Light Fleet	65	0.0167	208		208	96	304
247 GSA - Heavy Fleet	72	0.0185	230		230	106	336
251 Information Technology	76	0.0196	243		243	112	355
261 Procurement	4	0.0010	13		13	6	19
271 Auditor General	3	0.0008	10		10	4	14
301-3 Risk Management	2,727	0.7017	8,724		8,724	4,028	12,752
431 Equal Opportunity & Diversity	1	0.0003	3		3	1	4
371 Grants Administration	3	0.0008	10		10	4	14
101 MAYOR	2	0.0005	6		6	3	9
111-5 COMMISSIONERS	4	0.0010	13		13	6	19
151 NET - NEIGHBORHOOD	96	0.0247	307		307	142	449
152 CODE COMPLIANCE	574	0.1477	1,836		1,836	848	2,684
181-9 FIRE-RESCUE	10,268	2.6420	32,847		32,847	15,167	48,014
190-1 POLICE	4,331	1.1144	13,855		13,855	6,397	20,252



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
201-9 PUBLIC WORKS	4,578	1.1779	14,645		14,645	6,762	21,407
211-3 SOLID WASTE	4,738	1.2191	15,157		15,157	6,998	22,155
221 DEPT OF REAL ESTATE & ASSET	83,513	21.4881	267,154		267,154	123,355	390,509
242 GSA PROPERTY MNGT	41	0.0105	131		131	61	192
245 GSA COMMUNICATIONS SERVICES	5	0.0013	16		16	7	23
281-4 BUILDING	6,357	1.6357	20,336		20,336	9,390	29,726
291-8 PARKS & RECREATION	125,806	32.3702	402,447		402,447	185,829	588,276
341.351-5 PLANNING & ZONING	5,501	1.4154	17,597		17,597	8,125	25,722
381 COMMUNICATIONS	1	0.0003	3		3	1	4
401 CIP & TRANSPORTATION	700	0.1801	2,239		2,239	1,034	3,273
910 CD-COMMUNITY & ECONOMIC	177	0.0455	566		566	261	827
920 CRA - COMMUNITY	682	0.1755	2,182		2,182	1,007	3,189
940 VIRGINIA KEY	12,160	3.1288	38,899		38,899	17,961	56,860
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0005	6		6	3	9
960 PENSION	3	0.0008	10		10	4	14
980 ND - NON DEPARTMENTAL	30	0.0077	96		96	44	140
SubTotal	388,647	100.0000	1,243,262		1,243,262	387,951	1,631,213
Total	388,647	100.0000	1,243,262		1,243,262	387,951	1,631,213

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	2,249	0.5787	6,167		6,167		6,167
131 City Attorney	29	0.0075	80		80		80
141 Civil Service Board	9	0.0023	25		25		25
150 City Manager's Office	58	0.0149	159		159		159
160 Finance - Director's Office	2	0.0005	5		5		5
162 Finance - Treasury Management	123,651	31.8158	339,044		339,044		339,044
171-4 Human Resources	30	0.0077	82		82	38	120
231 Management and Budget	1	0.0003	3		3	1	4
241 GSA - Administration	91	0.0234	250		250	115	365
243 GSA - Miami Riverside Center	5	0.0013	14		14	6	20
244 GSA - Graphics	2	0.0005	5		5	3	8
246 GSA - Light Fleet	65	0.0167	178		178	82	260
247 GSA - Heavy Fleet	72	0.0185	197		197	91	288
251 Information Technology	76	0.0196	208		208	96	304
261 Procurement	4	0.0010	11		11	5	16
271 Auditor General	3	0.0008	8		8	4	12
301-3 Risk Management	2,727	0.7017	7,477		7,477	3,453	10,930
431 Equal Opportunity & Diversity	1	0.0003	3		3	1	4
371 Grants Administration	3	0.0008	8		8	4	12
101 MAYOR	2	0.0005	5		5	3	8
111-5 COMMISSIONERS	4	0.0010	11		11	5	16
151 NET - NEIGHBORHOOD	96	0.0247	263		263	122	385
152 CODE COMPLIANCE	574	0.1477	1,574		1,574	727	2,301
181-9 FIRE-RESCUE	10,268	2.6420	28,154		28,154	13,000	41,154
190-1 POLICE	4,331	1.1144	11,875		11,875	5,483	17,358



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
201-9 PUBLIC WORKS	4,578	1.1779	12,553		12,553	5,796	18,349
211-3 SOLID WASTE	4,738	1.2191	12,991		12,991	5,999	18,990
221 DEPT OF REAL ESTATE & ASSET	83,513	21.4881	228,988		228,988	105,732	334,720
242 GSA PROPERTY MNGT	41	0.0105	112		112	52	164
245 GSA COMMUNICATIONS SERVICES	5	0.0013	14		14	6	20
281-4 BUILDING	6,357	1.6357	17,431		17,431	8,048	25,479
291-8 PARKS & RECREATION	125,806	32.3702	344,956		344,956	159,277	504,233
341.351-5 PLANNING & ZONING	5,501	1.4154	15,083		15,083	6,965	22,048
381 COMMUNICATIONS	1	0.0003	3		3	1	4
401 CIP & TRANSPORTATION	700	0.1801	1,919		1,919	886	2,805
910 CD-COMMUNITY & ECONOMIC	177	0.0455	485		485	224	709
920 CRA - COMMUNITY	682	0.1755	1,870		1,870	863	2,733
940 VIRGINIA KEY	12,160	3.1288	33,342		33,342	15,395	48,737
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0005	5		5	3	8
960 PENSION	3	0.0008	8		8	4	12
980 ND - NON DEPARTMENTAL	30	0.0077	82		82	38	120
SubTotal	388,647	100.0000	1,065,648		1,065,648	332,528	1,398,176
Total	388,647	100.0000	1,065,648		1,065,648	332,528	1,398,176

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	532,825		532,825	166,264	699,089
SubTotal	100	100.0000	532,825		532,825	166,264	699,089
Total	100	100.0000	532,825		532,825	166,264	699,089

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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	177,608		177,608	55,421	233,029
SubTotal	100	100.0000	177,608		177,608	55,421	233,029
Total	100	100.0000	177,608		177,608	55,421	233,029

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



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	20,706	7,345	7,194	6,167	0	0
131 City Attorney	3,033	2,860	93	80	0	0
141 Civil Service Board	1,124	1,070	29	25	0	0
150 City Manager's Office	3,522	3,177	186	159	0	0
150.2 Agenda Coordination	769	769	0	0	0	0
160 Finance - Director's Office	2,176	2,165	6	5	0	0
161 Finance - General	927	927	0	0	0	0
162 Finance - Treasury	952,052	217,455	395,553	339,044	0	0
163 Finance - Financial	503	503	0	0	0	0
171-4 Human Resources	4,881	4,621	140	120	0	0
231 Management and Budget	2,057	2,049	4	4	0	0
241 GSA - Administration	7,295	6,505	425	365	0	0
243 GSA - Miami Riverside	3,356	3,313	23	20	0	0
244 GSA - Graphics	2,400	2,383	9	8	0	0
246 GSA - Light Fleet	22,059	21,495	304	260	0	0
247 GSA - Heavy Fleet	20,674	20,050	336	288	0	0
251 Information Technology	11,772	11,113	355	304	0	0
261 Procurement	2,553	2,518	19	16	0	0
271 Auditor General	1,873	1,847	14	12	0	0
301-3 Risk Management	37,512	13,830	12,752	10,930	0	0
431 Equal Opportunity &	1,036	1,028	4	4	0	0
371 Grants Administration	8,822	8,796	14	12	0	0
101 MAYOR	3,690	3,673	9	8	0	0
111-5 COMMISSIONERS	11,262	11,227	19	16	0	0
151 NET - NEIGHBORHOOD	11,083	10,249	449	385	0	0
150.3 OFFICE OF FILM AND	1,352	1,352	0	0	0	0
152 CODE COMPLIANCE	10,502	5,517	2,684	2,301	0	0
181-9 FIRE-RESCUE	205,826	116,658	48,014	41,154	0	0
190-1 POLICE	112,769	75,159	20,252	17,358	0	0
201-9 PUBLIC WORKS	72,286	32,530	21,407	18,349	0	0
211-3 SOLID WASTE	68,993	27,848	22,155	18,990	0	0
221 DEPT OF REAL ESTATE	957,090	231,861	390,509	334,720	0	0
242 GSA PROPERTY MNGT	10,047	9,691	192	164	0	0



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
245 GSA	3,585	3,542	23	20	0	0
281-4 BUILDING	436,034	380,829	29,726	25,479	0	0
291-8 PARKS &	1,092,613	104	588,276	504,233	0	0
341.351-5 PLANNING &	68,817	21,047	25,722	22,048	0	0
381 COMMUNICATIONS	1,884	1,876	4	4	0	0
401 CIP &	43,395	37,317	3,273	2,805	0	0
910 CD-COMMUNITY &	34,575	33,039	827	709	0	0
920 CRA - COMMUNITY	21,047	15,125	3,189	2,733	0	0
930 LIBERTY CITY	1,401	1,401	0	0	0	0
940 VIRGINIA KEY	139,592	33,995	56,860	48,737	0	0
950 CIVILIAN	2,880	2,863	9	8	0	0
960 PENSION	1,079	1,053	14	12	0	0
970 COMPONENT UNITS	31	31	0	0	0	0
980 ND - NON	4,630	4,370	140	120	0	0
999 OTHER	932,118	0	0	0	699,089	233,029
Direct Billed	0	0	0	0	0	0
Total	5,359,683	1,398,176	1,631,213	1,398,176	699,089	233,029



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department 163 Finance - Financial System Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	440,674			440,674
141 Civil Service Board	294	36	330	
150 City Manager's Office	2,016	227	2,243	
160 Finance - Director's Office	59,861	17,832	77,693	
161 Finance - General Accounting	875	96	971	
162 Finance - Treasury Management	359	144	503	
163 Finance - Financial System Services		920	920	
171-4 Human Resources		2,439	2,439	
261 Procurement		339	339	
271 Auditor General		1,030	1,030	
301-3 Risk Management		1,459	1,459	
431 Equal Opportunity & Diversity		254	254	
Total Allocated Additions:	63,405	24,776	88,181	88,181
Total To Be Allocated:	504,079	24,776		528,855



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	142,107	0	35,527	52,580	54,000
Fringe Benefits	10,526	0	2,632	3,895	3,999
Other Expense & Cost					
Retirement Contribution	191,500	0	47,875	70,855	72,770
Life and Health Insurance	85,200	0	21,300	31,524	32,376
Workers' Compensation	10,200	0	2,550	3,774	3,876
Travel and Per Diem	358	0	90	132	136
Office Supplies & Minor Equipment	783	0	196	290	297
Departmental Totals					
Total Expenditures	440,674	0	110,170	163,050	167,454
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	440,674	0	110,170	163,050	167,454
Allocation Step 1					
Inbound- All Others	63,405	63,405	0	0	0
Reallocate Admin Costs		(63,405)	15,851	23,460	24,094
1st Allocation	504,079	0	126,021	186,510	191,548
Allocation Step 2					
Inbound- All Others	24,776	24,776	0	0	0
Reallocate Admin Costs		(24,776)	6,194	9,167	9,415
2nd Allocation	24,776	0	6,194	9,167	9,415
Total For 00100 163 Finance - Financial System					
Total Allocated	528,855	0	132,215	195,677	200,963



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	4,261	0.6892	869		869		869
131 City Attorney	1,659	0.2684	338		338		338
141 Civil Service Board	621	0.1005	127		127		127
150 City Manager's Office	1,843	0.2981	376		376		376
150.2 Agenda Coordination	446	0.0721	91		91		91
160 Finance - Director's Office	1,256	0.2032	256		256		256
161 Finance - General Accounting	538	0.0870	110		110		110
162 Finance - Treasury Management	126,153	20.4059	25,716		25,716		25,716
163 Finance - Financial System Services	208	0.0336	42		42		42
171-4 Human Resources	1,914	0.3096	390		390	25	415
231 Management and Budget	849	0.1373	173		173	11	184
241 GSA - Administration	2,694	0.4358	549		549	35	584
243 GSA - Miami Riverside Center	1,372	0.2219	280		280	18	298
244 GSA - Graphics	987	0.1597	201		201	13	214
246 GSA - Light Fleet	8,903	1.4401	1,815		1,815	115	1,930
247 GSA - Heavy Fleet	8,304	1.3432	1,693		1,693	107	1,800
251 Information Technology	4,603	0.7446	938		938	59	997
261 Procurement	1,043	0.1687	213		213	13	226
271 Auditor General	765	0.1237	156		156	10	166
301-3 Risk Management	5,728	0.9265	1,168		1,168	74	1,242
431 Equal Opportunity & Diversity	426	0.0689	87		87	5	92
371 Grants Administration	3,643	0.5893	743		743	47	790
101 MAYOR	1,521	0.2460	310		310	20	330
111-5 COMMISSIONERS	4,650	0.7522	948		948	60	1,008
151 NET - NEIGHBORHOOD	4,245	0.6867	865		865	55	920



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	560	0.0906	114		114	7	121
152 CODE COMPLIANCE	2,285	0.3696	466		466	29	495
181-9 FIRE-RESCUE	48,317	7.8155	9,849		9,849	622	10,471
190-1 POLICE	31,129	5.0353	6,346		6,346	401	6,747
201-9 PUBLIC WORKS	13,473	2.1793	2,746		2,746	173	2,919
211-3 SOLID WASTE	11,534	1.8657	2,351		2,351	148	2,499
221 DEPT OF REAL ESTATE & ASSET	96,031	15.5335	19,575		19,575	1,236	20,811
242 GSA PROPERTY MNGT	4,014	0.6493	818		818	52	870
245 GSA COMMUNICATIONS SERVICES	1,467	0.2373	299		299	19	318
281-4 BUILDING	157,730	25.5137	32,151		32,151	2,029	34,180
291-8 PARKS & RECREATION	43	0.0070	9		9	1	10
341.351-5 PLANNING & ZONING	8,717	1.4100	1,777		1,777	112	1,889
381 COMMUNICATIONS	777	0.1257	158		158	10	168
401 CIP & TRANSPORTATION	15,456	2.5001	3,151		3,151	199	3,350
910 CD-COMMUNITY & ECONOMIC	13,684	2.2135	2,789		2,789	176	2,965
920 CRA - COMMUNITY	6,264	1.0132	1,277		1,277	81	1,358
930 LIBERTY CITY	580	0.0938	118		118	7	125
940 VIRGINIA KEY	14,080	2.2775	2,870		2,870	181	3,051
950 CIVILIAN INVESTIGATIVE PANEL	1,186	0.1918	242		242	15	257
960 PENSION	436	0.0705	89		89	6	95
970 COMPONENT UNITS	13	0.0021	3		3		3
980 ND - NON DEPARTMENTAL	1,810	0.2928	369		369	23	392
SubTotal	618,218	100.0000	126,021		126,021	6,194	132,215
Total	618,218	100.0000	126,021		126,021	6,194	132,215



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	10	1.3405	2,500		2,500		2,500
131 City Attorney	13	1.7426	3,250		3,250		3,250
141 Civil Service Board	3	0.4021	750		750		750
150 City Manager's Office	13	1.7426	3,250		3,250		3,250
150.2 Agenda Coordination	2	0.2681	500		500		500
160 Finance - Director's Office	5	0.6702	1,250		1,250		1,250
161 Finance - General Accounting	22	2.9491	5,500		5,500		5,500
162 Finance - Treasury Management	29	3.8874	7,250		7,250		7,250
163 Finance - Financial System Services	3	0.4021	750		750		750
171-4 Human Resources	30	4.0214	7,500		7,500	426	7,926
231 Management and Budget	13	1.7426	3,250		3,250	184	3,434
241 GSA - Administration	8	1.0724	2,000		2,000	114	2,114
243 GSA - Miami Riverside Center	3	0.4021	750		750	43	793
244 GSA - Graphics	2	0.2681	500		500	28	528
246 GSA - Light Fleet	7	0.9383	1,750		1,750	99	1,849
247 GSA - Heavy Fleet	3	0.4021	750		750	43	793
251 Information Technology	35	4.6917	8,750		8,750	497	9,247
261 Procurement	17	2.2788	4,250		4,250	241	4,491
271 Auditor General	10	1.3405	2,500		2,500	142	2,642
301-3 Risk Management	12	1.6086	3,000		3,000	170	3,170
431 Equal Opportunity & Diversity	3	0.4021	750		750	43	793
371 Grants Administration	12	1.6086	3,000		3,000	170	3,170
101 MAYOR	3	0.4021	750		750	43	793
111-5 COMMISSIONERS	12	1.6086	3,000		3,000	170	3,170
151 NET - NEIGHBORHOOD	32	4.2895	8,000		8,000	454	8,454



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	5	0.6702	1,250		1,250	71	1,321
152 CODE COMPLIANCE	23	3.0831	5,750		5,750	326	6,076
181-9 FIRE-RESCUE	87	11.6622	21,751		21,751	1,235	22,986
190-1 POLICE	97	13.0031	24,258		24,258	1,376	25,634
201-9 PUBLIC WORKS	20	2.6810	5,000		5,000	284	5,284
211-3 SOLID WASTE	18	2.4129	4,500		4,500	255	4,755
221 DEPT OF REAL ESTATE & ASSET	22	2.9491	5,500		5,500	312	5,812
242 GSA PROPERTY MNGT	7	0.9383	1,750		1,750	99	1,849
245 GSA COMMUNICATIONS SERVICES	3	0.4021	750		750	43	793
281-4 BUILDING	19	2.5469	4,750		4,750	270	5,020
291-8 PARKS & RECREATION	51	6.8365	12,751		12,751	724	13,475
341.351-5 PLANNING & ZONING	15	2.0107	3,750		3,750	213	3,963
381 COMMUNICATIONS	3	0.4021	750		750	43	793
401 CIP & TRANSPORTATION	35	4.6917	8,750		8,750	497	9,247
910 CD-COMMUNITY & ECONOMIC	26	3.4853	6,500		6,500	369	6,869
920 CRA - COMMUNITY	6	0.8043	1,500		1,500	85	1,585
930 LIBERTY CITY	2	0.2681	500		500	28	528
940 VIRGINIA KEY	2	0.2681	500		500	28	528
950 CIVILIAN INVESTIGATIVE PANEL	2	0.2681	500		500	28	528
960 PENSION	1	0.1340	250		250	14	264
SubTotal	746	100.0000	186,510		186,510	9,167	195,677
Total	746	100.0000	186,510		186,510	9,167	195,677



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services**

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	0.2664	510		510		510
131 City Attorney	49	1.0879	2,084		2,084		2,084
141 Civil Service Board	6	0.1332	255		255		255
150 City Manager's Office	19	0.4218	808		808		808
150.2 Agenda Coordination	2	0.0444	85		85		85
160 Finance - Director's Office	5	0.1110	213		213		213
161 Finance - General Accounting	26	0.5773	1,106		1,106		1,106
162 Finance - Treasury Management	29	0.6439	1,233		1,233		1,233
163 Finance - Financial System Services	3	0.0666	128		128		128
171-4 Human Resources	32	0.7105	1,361		1,361	69	1,430
231 Management and Budget	13	0.2886	553		553	28	581
241 GSA - Administration	8	0.1776	340		340	17	357
243 GSA - Miami Riverside Center	11	0.2442	468		468	24	492
244 GSA - Graphics	5	0.1110	213		213	11	224
246 GSA - Light Fleet	32	0.7105	1,361		1,361	69	1,430
247 GSA - Heavy Fleet	33	0.7327	1,403		1,403	71	1,474
251 Information Technology	57	1.2655	2,424		2,424	123	2,547
261 Procurement	19	0.4218	808		808	41	849
271 Auditor General	10	0.2220	425		425	22	447
301-3 Risk Management	20	0.4441	851		851	43	894
431 Equal Opportunity & Diversity	3	0.0666	128		128	6	134
371 Grants Administration	35	0.7771	1,488		1,488	76	1,564
101 MAYOR	13	0.2886	553		553	28	581
111-5 COMMISSIONERS	32	0.7105	1,361		1,361	69	1,430
151 NET - NEIGHBORHOOD	101	2.2425	4,295		4,295	218	4,513



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	5	0.1110	213		213	11	224
152 CODE COMPLIANCE	48	1.0657	2,041		2,041	104	2,145
181-9 FIRE-RESCUE	800	17.7620	34,023		34,023	1,730	35,753
190-1 POLICE	1,574	34.9470	66,939		66,939	3,405	70,344
201-9 PUBLIC WORKS	122	2.7087	5,188		5,188	264	5,452
211-3 SOLID WASTE	196	4.3517	8,336		8,336	424	8,760
221 DEPT OF REAL ESTATE & ASSET	59	1.3099	2,509		2,509	128	2,637
242 GSA PROPERTY MNGT	37	0.8215	1,574		1,574	80	1,654
245 GSA COMMUNICATIONS SERVICES	8	0.1776	340		340	17	357
281-4 BUILDING	80	1.7762	3,402		3,402	173	3,575
291-8 PARKS & RECREATION	847	18.8055	36,022		36,022	1,832	37,854
341.351-5 PLANNING & ZONING	60	1.3321	2,552		2,552	130	2,682
381 COMMUNICATIONS	8	0.1776	340		340	17	357
401 CIP & TRANSPORTATION	40	0.8881	1,701		1,701	87	1,788
910 CD-COMMUNITY & ECONOMIC	30	0.6661	1,276		1,276	65	1,341
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0888	170		170	9	179
960 PENSION	10	0.2220	425		425	22	447
970 COMPONENT UNITS	1	0.0222	43		43	2	45
SubTotal	4,504	100.0000	191,548		191,548	9,415	200,963
Total	4,504	100.0000	191,548		191,548	9,415	200,963

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
121 City Clerk	3,879	869	2,500	510
131 City Attorney	5,672	338	3,250	2,084
141 Civil Service Board	1,132	127	750	255
150 City Manager's Office	4,434	376	3,250	808
150.2 Agenda Coordination	676	91	500	85
160 Finance - Director's Office	1,719	256	1,250	213
161 Finance - General	6,716	110	5,500	1,106
162 Finance - Treasury	34,199	25,716	7,250	1,233
163 Finance - Financial	920	42	750	128
171-4 Human Resources	9,771	415	7,926	1,430
231 Management and Budget	4,199	184	3,434	581
241 GSA - Administration	3,055	584	2,114	357
243 GSA - Miami Riverside	1,583	298	793	492
244 GSA - Graphics	966	214	528	224
246 GSA - Light Fleet	5,209	1,930	1,849	1,430
247 GSA - Heavy Fleet	4,067	1,800	793	1,474
251 Information Technology	12,791	997	9,247	2,547
261 Procurement	5,566	226	4,491	849
271 Auditor General	3,255	166	2,642	447
301-3 Risk Management	5,306	1,242	3,170	894
431 Equal Opportunity &	1,019	92	793	134
371 Grants Administration	5,524	790	3,170	1,564
101 MAYOR	1,704	330	793	581
111-5 COMMISSIONERS	5,608	1,008	3,170	1,430
151 NET - NEIGHBORHOOD	13,887	920	8,454	4,513
150.3 OFFICE OF FILM AND	1,666	121	1,321	224
152 CODE COMPLIANCE	8,716	495	6,076	2,145
181-9 FIRE-RESCUE	69,210	10,471	22,986	35,753
190-1 POLICE	102,725	6,747	25,634	70,344
201-9 PUBLIC WORKS	13,655	2,919	5,284	5,452
211-3 SOLID WASTE	16,014	2,499	4,755	8,760
221 DEPT OF REAL ESTATE	29,260	20,811	5,812	2,637
242 GSA PROPERTY MNGT	4,373	870	1,849	1,654



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
245 GSA	1,468	318	793	357
281-4 BUILDING	42,775	34,180	5,020	3,575
291-8 PARKS &	51,339	10	13,475	37,854
341.351-5 PLANNING &	8,534	1,889	3,963	2,682
381 COMMUNICATIONS	1,318	168	793	357
401 CIP &	14,385	3,350	9,247	1,788
910 CD-COMMUNITY &	11,175	2,965	6,869	1,341
920 CRA - COMMUNITY	2,943	1,358	1,585	0
930 LIBERTY CITY	653	125	528	0
940 VIRGINIA KEY	3,579	3,051	528	0
950 CIVILIAN	964	257	528	179
960 PENSION	806	95	264	447
970 COMPONENT UNITS	48	3	0	45
980 ND - NON	392	392	0	0
Direct Billed	0	0	0	0
Total	528,855	132,215	195,677	200,963



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 171-4 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,671,674			3,671,674
Major Machinery and Equipment	(10,522)			
Depreciation	(8,489)			
Total Deductions:	(19,011)			(19,011)
Building Depreciation	26,103		26,103	
Equipment Depreciation	5,040		5,040	
131 City Attorney	116,842	11,670	128,512	
141 Civil Service Board	3,141	387	3,528	
150 City Manager's Office	21,509	2,425	23,934	
150.2 Agenda Coordination	1,667	387	2,054	
160 Finance - Director's Office	4,931	1,500	6,431	
161 Finance - General Accounting	15,535	1,736	17,271	
162 Finance - Treasury Management	3,477	1,404	4,881	
163 Finance - Financial System Services	9,251	520	9,771	
171-4 Human Resources		25,680	25,680	
231 Management and Budget		21,552	21,552	
243 GSA - Miami Riverside Center		81,749	81,749	
244 GSA - Graphics		8,932	8,932	
251 Information Technology		231,029	231,029	
261 Procurement		36,769	36,769	
271 Auditor General		8,541	8,541	
301-3 Risk Management		16,039	16,039	
431 Equal Opportunity & Diversity		2,712	2,712	
Total Allocated Additions:	207,496	453,032	660,528	660,528
Total To Be Allocated:	3,860,159	453,032		4,313,191

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
Wages & Benefits				
Salaries	1,856,437	0	1,670,793	185,644
Fringe Benefits	164,493	0	148,044	16,449
Other Expense & Cost				
Retirement Contribution	792,200	0	712,980	79,220
Life and Health Insurance	539,600	0	485,640	53,960
Workers' Compensation	73,400	0	66,060	7,340
Professional Service	99,399	0	89,459	9,940
Travel and Per Diem	1,517	0	1,365	152
Communications & Relations	469	0	422	47
Postage	1,568	0	1,411	157
Rentals and Leases	6,486	0	5,837	649
Insurance	11,900	0	10,710	1,190
Repair and Maintenance	77,277	0	69,549	7,728
Advertising and Relations	6,260	0	5,634	626
Office Supplies & Minor Equipment	17,943	0	16,149	1,794
Publications, Subscriptions, & Membershi	3,714	0	3,343	371
*Major Machinery and Equipment	10,522	10,522	0	0
*Depreciation	8,489	8,489	0	0
Departmental Totals				
Total Expenditures	3,671,674	19,011	3,287,396	365,267
Deductions				
Total Deductions	(19,011)	(19,011)	0	0
Functional Cost				
Functional Cost	3,652,663	0	3,287,396	365,267
Allocation Step 1				
Inbound- All Others	207,496	207,496	0	0
Reallocate Admin Costs		(207,496)	186,746	20,750
1st Allocation	3,860,159	0	3,474,142	386,017



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	453,032	453,032	0	0
Reallocate Admin Costs		(453,032)	407,729	45,303
2nd Allocation	453,032	0	407,729	45,303
Total For 00110 171-4 Human Resources				
Total Allocated	4,313,191	0	3,881,871	431,320



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	0.2664	9,256		9,256		9,256
131 City Attorney	49	1.0879	37,796		37,796		37,796
141 Civil Service Board	6	0.1332	4,628		4,628		4,628
150 City Manager's Office	19	0.4218	14,656		14,656		14,656
150.2 Agenda Coordination	2	0.0444	1,543		1,543		1,543
160 Finance - Director's Office	5	0.1110	3,857		3,857		3,857
161 Finance - General Accounting	26	0.5773	20,055		20,055		20,055
162 Finance - Treasury Management	29	0.6439	22,369		22,369		22,369
163 Finance - Financial System Services	3	0.0666	2,314		2,314		2,314
171-4 Human Resources	32	0.7105	24,683		24,683		24,683
231 Management and Budget	13	0.2886	10,027		10,027	1,227	11,254
241 GSA - Administration	8	0.1776	6,171		6,171	755	6,926
243 GSA - Miami Riverside Center	11	0.2442	8,485		8,485	1,038	9,523
244 GSA - Graphics	5	0.1110	3,857		3,857	472	4,329
246 GSA - Light Fleet	32	0.7105	24,683		24,683	3,020	27,703
247 GSA - Heavy Fleet	33	0.7327	25,454		25,454	3,114	28,568
251 Information Technology	57	1.2655	43,967		43,967	5,379	49,346
261 Procurement	19	0.4218	14,656		14,656	1,793	16,449
271 Auditor General	10	0.2220	7,713		7,713	944	8,657
301-3 Risk Management	20	0.4441	15,427		15,427	1,887	17,314
431 Equal Opportunity & Diversity	3	0.0666	2,314		2,314	283	2,597
371 Grants Administration	35	0.7771	26,997		26,997	3,303	30,300
101 MAYOR	13	0.2886	10,027		10,027	1,227	11,254
111-5 COMMISSIONERS	32	0.7105	24,683		24,683	3,020	27,703
151 NET - NEIGHBORHOOD	101	2.2425	77,906		77,906	9,530	87,436



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	5	0.1110	3,857		3,857	472	4,329
152 CODE COMPLIANCE	48	1.0657	37,025		37,025	4,529	41,554
181-9 FIRE-RESCUE	800	17.7620	617,077		617,077	75,488	692,565
190-1 POLICE	1,574	34.9470	1,214,098		1,214,098	148,519	1,362,617
201-9 PUBLIC WORKS	122	2.7087	94,104		94,104	11,512	105,616
211-3 SOLID WASTE	196	4.3517	151,184		151,184	18,495	169,679
221 DEPT OF REAL ESTATE & ASSET	59	1.3099	45,509		45,509	5,567	51,076
242 GSA PROPERTY MNGT	37	0.8215	28,540		28,540	3,491	32,031
245 GSA COMMUNICATIONS SERVICES	8	0.1776	6,171		6,171	755	6,926
281-4 BUILDING	80	1.7762	61,708		61,708	7,549	69,257
291-8 PARKS & RECREATION	847	18.8055	653,330		653,330	79,923	733,253
341.351-5 PLANNING & ZONING	60	1.3321	46,281		46,281	5,662	51,943
381 COMMUNICATIONS	8	0.1776	6,171		6,171	755	6,926
401 CIP & TRANSPORTATION	40	0.8881	30,854		30,854	3,774	34,628
910 CD-COMMUNITY & ECONOMIC	30	0.6661	23,140		23,140	2,831	25,971
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0888	3,085		3,085	377	3,462
960 PENSION	10	0.2220	7,713		7,713	944	8,657
970 COMPONENT UNITS	1	0.0222	771		771	94	865
SubTotal	4,504	100.0000	3,474,142		3,474,142	407,729	3,881,871
Total	4,504	100.0000	3,474,142		3,474,142	407,729	3,881,871

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	6	0.1937	748		748		748
131 City Attorney	2	0.0646	249		249		249
160 Finance - Director's Office	2	0.0646	249		249		249
161 Finance - General Accounting	23	0.7427	2,867		2,867		2,867
162 Finance - Treasury Management	22	0.7104	2,742		2,742		2,742
163 Finance - Financial System Services	1	0.0323	125		125		125
171-4 Human Resources	8	0.2583	997		997		997
231 Management and Budget	1	0.0323	125		125	15	140
241 GSA - Administration	5	0.1614	623		623	75	698
243 GSA - Miami Riverside Center	5	0.1614	623		623	75	698
244 GSA - Graphics	5	0.1614	623		623	75	698
246 GSA - Light Fleet	30	0.9687	3,739		3,739	448	4,187
247 GSA - Heavy Fleet	28	0.9041	3,490		3,490	418	3,908
251 Information Technology	41	1.3239	5,110		5,110	612	5,722
261 Procurement	10	0.3229	1,246		1,246	149	1,395
301-3 Risk Management	10	0.3229	1,246		1,246	149	1,395
151 NET - NEIGHBORHOOD	18	0.5812	2,244		2,244	269	2,513
152 CODE COMPLIANCE	41	1.3239	5,110		5,110	612	5,722
181-9 FIRE-RESCUE	759	24.5076	94,603		94,603	11,337	105,940
190-1 POLICE	1,463	47.2391	182,353		182,353	21,853	204,206
201-9 PUBLIC WORKS	90	2.9060	11,218		11,218	1,344	12,562
211-3 SOLID WASTE	176	5.6829	21,937		21,937	2,629	24,566
221 DEPT OF REAL ESTATE & ASSET	25	0.8072	3,116		3,116	373	3,489
242 GSA PROPERTY MNGT	32	1.0333	3,989		3,989	478	4,467
245 GSA COMMUNICATIONS SERVICES	8	0.2583	997		997	119	1,116



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
281-4 BUILDING	56	1.8082	6,980		6,980	836	7,816
291-8 PARKS & RECREATION	163	5.2632	20,317		20,317	2,435	22,752
341.351-5 PLANNING & ZONING	38	1.2270	4,736		4,736	568	5,304
381 COMMUNICATIONS	2	0.0646	249		249	30	279
401 CIP & TRANSPORTATION	4	0.1292	499		499	60	559
910 CD-COMMUNITY & ECONOMIC	23	0.7427	2,867		2,867	344	3,211
SubTotal	3,097	100.0000	386,017		386,017	45,303	431,320
Total	3,097	100.0000	386,017		386,017	45,303	431,320

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	10,004	9,256	748
131 City Attorney	38,045	37,796	249
141 Civil Service Board	4,628	4,628	0
150 City Manager's Office	14,656	14,656	0
150.2 Agenda Coordination	1,543	1,543	0
160 Finance - Director's Office	4,106	3,857	249
161 Finance - General	22,922	20,055	2,867
162 Finance - Treasury	25,111	22,369	2,742
163 Finance - Financial	2,439	2,314	125
171-4 Human Resources	25,680	24,683	997
231 Management and Budget	11,394	11,254	140
241 GSA - Administration	7,624	6,926	698
243 GSA - Miami Riverside	10,221	9,523	698
244 GSA - Graphics	5,027	4,329	698
246 GSA - Light Fleet	31,890	27,703	4,187
247 GSA - Heavy Fleet	32,476	28,568	3,908
251 Information Technology	55,068	49,346	5,722
261 Procurement	17,844	16,449	1,395
271 Auditor General	8,657	8,657	0
301-3 Risk Management	18,709	17,314	1,395
431 Equal Opportunity &	2,597	2,597	0
371 Grants Administration	30,300	30,300	0
101 MAYOR	11,254	11,254	0
111-5 COMMISSIONERS	27,703	27,703	0
151 NET - NEIGHBORHOOD	89,949	87,436	2,513
150.3 OFFICE OF FILM AND	4,329	4,329	0
152 CODE COMPLIANCE	47,276	41,554	5,722
181-9 FIRE-RESCUE	798,505	692,565	105,940
190-1 POLICE	1,566,823	1,362,617	204,206
201-9 PUBLIC WORKS	118,178	105,616	12,562
211-3 SOLID WASTE	194,245	169,679	24,566
221 DEPT OF REAL ESTATE	54,565	51,076	3,489
242 GSA PROPERTY MNGT	36,498	32,031	4,467



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
245 GSA	8,042	6,926	1,116
281-4 BUILDING	77,073	69,257	7,816
291-8 PARKS &	756,005	733,253	22,752
341.351-5 PLANNING &	57,247	51,943	5,304
381 COMMUNICATIONS	7,205	6,926	279
401 CIP &	35,187	34,628	559
910 CD-COMMUNITY &	29,182	25,971	3,211
950 CIVILIAN	3,462	3,462	0
960 PENSION	8,657	8,657	0
970 COMPONENT UNITS	865	865	0
Direct Billed	0	0	0
Total	4,313,191	3,881,871	431,320



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department 231 Management and Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,805,206			1,805,206
Major Machinery and Equipment	(3,507)			
Depreciation	(7,325)			
Total Deductions:	(10,832)			(10,832)
Building Depreciation	6,910		6,910	
Equipment Depreciation	6,991		6,991	
131 City Attorney	44,105	4,405	48,510	
141 Civil Service Board	1,276	157	1,433	
150 City Manager's Office	8,738	985	9,723	
150.2 Agenda Coordination	18,333	4,257	22,590	
160 Finance - Director's Office	2,003	609	2,612	
161 Finance - General Accounting	6,319	707	7,026	
162 Finance - Treasury Management	1,469	588	2,057	
163 Finance - Financial System Services	3,976	223	4,199	
171-4 Human Resources	10,152	1,242	11,394	
231 Management and Budget		16,164	16,164	
243 GSA - Miami Riverside Center		21,618	21,618	
244 GSA - Graphics		300	300	
251 Information Technology		85,394	85,394	
261 Procurement		12,949	12,949	
271 Auditor General		4,196	4,196	
301-3 Risk Management		6,323	6,323	
431 Equal Opportunity & Diversity		1,102	1,102	
Total Allocated Additions:	110,272	161,219	271,491	271,491
Total To Be Allocated:	1,904,646	161,219		2,065,865

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
Wages & Benefits			
Salaries	908,871	0	908,871
Fringe Benefits	71,305	0	71,305
Other Expense & Cost			
Retirement Contribution	339,121	0	339,121
Life and Health Insurance	187,343	0	187,343
Workers' Compensation	20,966	0	20,966
Professional Service	206,710	0	206,710
Travel and Per Diem	837	0	837
Postage	28	0	28
Rentals and Leases	31,958	0	31,958
Insurance	6,200	0	6,200
Repair and Maintenance	7,757	0	7,757
Advertising and Relations	395	0	395
Other Current Charge	954	0	954
Office Supplies & Minor Equipment	10,039	0	10,039
Publications, Subscriptions, & Membershi	1,890	0	1,890
*Major Machinery and Equipment	3,507	3,507	0
*Depreciation	7,325	7,325	0
Departmental Totals			
Total Expenditures	1,805,206	10,832	1,794,374
Deductions			
Total Deductions	(10,832)	(10,832)	0
Functional Cost	1,794,374	0	1,794,374
Allocation Step 1			
Inbound- All Others	110,272	110,272	0
Reallocate Admin Costs		(110,272)	110,272
1st Allocation	1,904,646	0	1,904,646



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<hr/>			
Allocation Step 2			
Inbound- All Others	161,219	161,219	0
Reallocate Admin Costs		(161,219)	161,219
2nd Allocation	161,219	0	161,219
Total For 00120 231 Management and Budget			
Total Allocated	2,065,865	0	2,065,865



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
121 City Clerk	2	0.2829	5,388		5,388		5,388
131 City Attorney	16	2.2631	43,104		43,104		43,104
141 Civil Service Board	1	0.1414	2,694		2,694		2,694
150 City Manager's Office	9	1.2730	24,246		24,246		24,246
150.2 Agenda Coordination	3	0.4243	8,082		8,082		8,082
160 Finance - Director's Office	27	3.8190	72,738		72,738		72,738
171-4 Human Resources	8	1.1315	21,552		21,552		21,552
231 Management and Budget	6	0.8487	16,164		16,164		16,164
241 GSA - Administration	28	3.9604	75,432		75,432	7,109	82,541
251 Information Technology	5	0.7072	13,470		13,470	1,269	14,739
261 Procurement	18	2.5460	48,492		48,492	4,570	53,062
271 Auditor General	4	0.5658	10,776		10,776	1,016	11,792
301-3 Risk Management	2	0.2829	5,388		5,388	508	5,896
431 Equal Opportunity & Diversity	1	0.1414	2,694		2,694	254	2,948
371 Grants Administration	10	1.4144	26,940		26,940	2,539	29,479
101 MAYOR	1	0.1414	2,694		2,694	254	2,948
111-5 COMMISSIONERS	4	0.5658	10,776		10,776	1,016	11,792
151 NET - NEIGHBORHOOD	22	3.1117	59,268		59,268	5,586	64,854
150.3 OFFICE OF FILM AND	8	1.1315	21,552		21,552	2,031	23,583
152 CODE COMPLIANCE	5	0.7072	13,470		13,470	1,269	14,739
181-9 FIRE-RESCUE	164	23.1967	441,810		441,810	41,636	483,446
190-1 POLICE	135	19.0948	363,688		363,688	34,275	397,963
201-9 PUBLIC WORKS	24	3.3946	64,656		64,656	6,093	70,749
211-3 SOLID WASTE	16	2.2631	43,104		43,104	4,062	47,166
221 DEPT OF REAL ESTATE & ASSET	8	1.1315	21,552		21,552	2,031	23,583



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
281-4 BUILDING	37	5.2334	99,677		99,677	9,394	109,071
291-8 PARKS & RECREATION	98	13.8614	264,010		264,010	24,881	288,891
341.351-5 PLANNING & ZONING	33	4.6676	88,901		88,901	8,378	97,279
381 COMMUNICATIONS	3	0.4243	8,082		8,082	762	8,844
401 CIP & TRANSPORTATION	2	0.2829	5,388		5,388	508	5,896
910 CD-COMMUNITY & ECONOMIC	2	0.2829	5,388		5,388	508	5,896
940 VIRGINIA KEY	3	0.4243	8,082		8,082	762	8,844
950 CIVILIAN INVESTIGATIVE PANEL	2	0.2829	5,388		5,388	508	5,896
SubTotal	707	100.0000	1,904,646		1,904,646	161,219	2,065,865
Total	707	100.0000	1,904,646		1,904,646	161,219	2,065,865

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Transfer



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
121 City Clerk	5,388	5,388
131 City Attorney	43,104	43,104
141 Civil Service Board	2,694	2,694
150 City Manager's Office	24,246	24,246
150.2 Agenda Coordination	8,082	8,082
160 Finance - Director's Office	72,738	72,738
171-4 Human Resources	21,552	21,552
231 Management and Budget	16,164	16,164
241 GSA - Administration	82,541	82,541
251 Information Technology	14,739	14,739
261 Procurement	53,062	53,062
271 Auditor General	11,792	11,792
301-3 Risk Management	5,896	5,896
431 Equal Opportunity &	2,948	2,948
371 Grants Administration	29,479	29,479
101 MAYOR	2,948	2,948
111-5 COMMISSIONERS	11,792	11,792
151 NET - NEIGHBORHOOD	64,854	64,854
150.3 OFFICE OF FILM AND	23,583	23,583
152 CODE COMPLIANCE	14,739	14,739
181-9 FIRE-RESCUE	483,446	483,446
190-1 POLICE	397,963	397,963
201-9 PUBLIC WORKS	70,749	70,749
211-3 SOLID WASTE	47,166	47,166
221 DEPT OF REAL ESTATE	23,583	23,583
281-4 BUILDING	109,071	109,071
291-8 PARKS &	288,891	288,891
341.351-5 PLANNING &	97,279	97,279
381 COMMUNICATIONS	8,844	8,844
401 CIP &	5,896	5,896
910 CD-COMMUNITY &	5,896	5,896
940 VIRGINIA KEY	8,844	8,844
950 CIVILIAN	5,896	5,896



All Monetary Values Are \$ Dollars
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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .5 - Allocation Summary
For Department 231 Management and Budget

Receiving Department	Total	Budget Requests
Direct Billed	0	0
Total	<u>2,065,865</u>	<u>2,065,865</u>



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 241 GSA - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,345,328			9,345,328
Major Machinery and Equipment	(4,254,196)			
Capital Outlay	(662,846)			
Depreciation	(2,193,703)			
Total Deductions:	(7,110,745)			(7,110,745)
Building Depreciation	1,542		1,542	
Equipment Depreciation	522,259		522,259	
131 City Attorney	35,238	3,519	38,757	
141 Civil Service Board	785	97	882	
150 City Manager's Office	5,377	606	5,983	
150.2 Agenda Coordination	1,667	387	2,054	
160 Finance - Director's Office	1,233	375	1,608	
161 Finance - General Accounting	15,625	1,858	17,483	
162 Finance - Treasury Management	5,185	2,110	7,295	
163 Finance - Financial System Services	2,889	166	3,055	
171-4 Human Resources	6,794	830	7,624	
231 Management and Budget	75,432	7,109	82,541	
243 GSA - Miami Riverside Center		4,827	4,827	
244 GSA - Graphics		1,261	1,261	
246 GSA - Light Fleet		119,601	119,601	
247 GSA - Heavy Fleet		69,384	69,384	
251 Information Technology		263,115	263,115	
261 Procurement		30,130	30,130	
271 Auditor General		5,225	5,225	
301-3 Risk Management		27,162	27,162	
431 Equal Opportunity & Diversity		678	678	



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department 241 GSA - Administration**

Total Allocated Additions:	674,026	538,440	1,212,466	1,212,466
Total To Be Allocated:	2,908,609	538,440		3,447,049



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
Wages & Benefits			
Salaries	705,679	0	705,679
Fringe Benefits	56,502	0	56,502
Other Expense & Cost			
Retirement Contribution	193,300	0	193,300
Life and Health Insurance	142,000	0	142,000
Workers' Compensation	39,000	0	39,000
Professional Service	18,783	0	18,783
Travel and Per Diem	16,273	0	16,273
Communications & Relations	1,075	0	1,075
Postage	32	0	32
Utility Services	97,061	0	97,061
Rentals and Leases	1,242	0	1,242
Insurance	63,500	0	63,500
Repair and Maintenance	296,109	0	296,109
Advertising and Relations	5,401	0	5,401
Other Current Charge	793	0	793
Office Supplies & Minor Equipment	540,490	0	540,490
Other Materials & Supplies	56,925	0	56,925
Publications, Subscriptions, & Membershi	418	0	418
*Major Machinery and Equipment	4,254,196	4,254,196	0
*Capital Outlay	662,846	662,846	0
*Depreciation	2,193,703	2,193,703	0
Departmental Totals			
Total Expenditures	9,345,328	7,110,745	2,234,583
Deductions			
Total Deductions	(7,110,745)	(7,110,745)	0
Functional Cost			
	2,234,583	0	2,234,583



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
Allocation Step 1			
Inbound- All Others	674,026	674,026	0
Reallocate Admin Costs		(674,026)	674,026
1st Allocation	2,908,609	0	2,908,609
Allocation Step 2			
Inbound- All Others	538,440	538,440	0
Reallocate Admin Costs		(538,440)	538,440
2nd Allocation	538,440	0	538,440
Total For 00130 241 GSA - Administration			
Total Allocated	3,447,049	0	3,447,049



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
243 GSA - Miami Riverside Center	11	8.7302	253,926		253,926	47,007	300,933
244 GSA - Graphics	5	3.9683	115,421		115,421	21,367	136,788
246 GSA - Light Fleet	32	25.3968	738,694		738,694	136,747	875,441
247 GSA - Heavy Fleet	33	26.1905	761,779		761,779	141,020	902,799
242 GSA PROPERTY MNGT	37	29.3650	854,115		854,115	158,112	1,012,227
245 GSA COMMUNICATIONS SERVICES	8	6.3492	184,674		184,674	34,187	218,861
SubTotal	126	100.0000	2,908,609		2,908,609	538,440	3,447,049
Total	126	100.0000	2,908,609		2,908,609	538,440	3,447,049

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 241 GSA - Administration**

Receiving Department	Total Direction and Leadership	
243 GSA - Miami Riverside	300,933	300,933
244 GSA - Graphics	136,788	136,788
246 GSA - Light Fleet	875,441	875,441
247 GSA - Heavy Fleet	902,799	902,799
242 GSA PROPERTY MNGT	1,012,227	1,012,227
245 GSA	218,861	218,861
Direct Billed	0	0
Total	3,447,049	3,447,049



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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, car pool, 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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 243 GSA - Miami Riverside Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,328,582			1,328,582
Major Machinery and Equipment	(3,871)			
Depreciation	(828)			
Total Deductions:	(4,699)			(4,699)
Building Depreciation	12,694		12,694	
141 Civil Service Board	1,080	133	1,213	
150 City Manager's Office	7,394	834	8,228	
160 Finance - Director's Office	1,695	515	2,210	
161 Finance - General Accounting	9,792	1,085	10,877	
162 Finance - Treasury Management	2,395	961	3,356	
163 Finance - Financial System Services	1,498	85	1,583	
171-4 Human Resources	9,108	1,113	10,221	
241 GSA - Administration	253,926	47,007	300,933	
243 GSA - Miami Riverside Center		39,710	39,710	
261 Procurement		16,588	16,588	
271 Auditor General		3,096	3,096	
301-3 Risk Management		5,371	5,371	
431 Equal Opportunity & Diversity		932	932	
Total Allocated Additions:	299,582	117,430	417,012	417,012
Total To Be Allocated:	1,623,465	117,430		1,740,895



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
Wages & Benefits				
Salaries	324,856	123,445	162,428	38,983
Fringe Benefits	24,229	9,207	12,115	2,907
Other Expense & Cost				
Retirement Contribution	100,400	38,152	50,200	12,048
Life and Health Insurance	85,200	32,376	42,600	10,224
Workers' Compensation	23,400	8,892	11,700	2,808
Professional Service	202,226	76,846	101,113	24,267
Utility Services	422,003	160,361	211,002	50,640
Rentals and Leases	2,063	784	1,031	248
Repair and Maintenance	137,691	52,323	68,845	16,523
Office Supplies & Minor Equipment	1,330	505	665	160
Other Materials & Supplies	385	146	193	46
Publications, Subscriptions, & Membershi	100	38	50	12
*Major Machinery and Equipment	3,871	3,871	0	0
*Depreciation	828	828	0	0
Departmental Totals				
Total Expenditures	1,328,582	507,774	661,942	158,866
Deductions				
Total Deductions	(4,699)	(4,699)	0	0
Functional Cost				
Functional Cost	1,323,883	503,075	661,942	158,866
Allocation Step 1				
Inbound- All Others	299,582	299,582	0	0
Reallocate Admin Costs		(802,657)	647,304	155,353
1st Allocation	1,623,465	0	1,309,246	314,219
Allocation Step 2				
Inbound- All Others	117,430	117,430	0	0
Reallocate Admin Costs		(117,430)	94,702	22,728
2nd Allocation	117,430	0	94,702	22,728



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
Total For 00140 243 GSA - Miami Riverside				
Total Allocated	1,740,895	0	1,403,948	336,947



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	7.3409	96,111		96,111		96,111
141 Civil Service Board	1,144	0.7292	9,548		9,548		9,548
150 City Manager's Office	5,648	3.6003	47,137		47,137		47,137
160 Finance - Director's Office	16,264	10.3676	135,735		135,735		135,735
171-4 Human Resources	9,784	6.2369	81,656		81,656		81,656
231 Management and Budget	2,590	1.6510	21,616		21,616		21,616
241 GSA - Administration	578	0.3684	4,824		4,824		4,824
243 GSA - Miami Riverside Center	4,758	3.0330	39,710		39,710		39,710
251 Information Technology	11,601	7.3951	96,820		96,820	10,504	107,324
261 Procurement	2,811	1.7919	23,460		23,460	2,545	26,005
271 Auditor General	5,161	3.2899	43,073		43,073	4,673	47,746
301-3 Risk Management	2,907	1.8531	24,261		24,261	2,632	26,893
371 Grants Administration	1,624	1.0352	13,554		13,554	1,470	15,024
151 NET - NEIGHBORHOOD	2,200	1.4024	18,361		18,361	1,992	20,353
150.3 OFFICE OF FILM AND	363	0.2314	3,030		3,030	329	3,359
152 CODE COMPLIANCE	3,266	2.0819	27,258		27,258	2,957	30,215
181-9 FIRE-RESCUE	11,379	7.2536	94,967		94,967	10,303	105,270
190-1 POLICE	2,800	1.7849	23,368		23,368	2,535	25,903
201-9 PUBLIC WORKS	6,536	4.1664	54,548		54,548	5,918	60,466
221 DEPT OF REAL ESTATE & ASSET	7,708	4.9135	64,330		64,330	6,979	71,309
281-4 BUILDING	13,505	8.6088	112,711		112,711	12,228	124,939
291-8 PARKS & RECREATION	3,462	2.2069	28,893		28,893	3,135	32,028
341.351-5 PLANNING & ZONING	10,070	6.4192	84,043		84,043	9,118	93,161
381 COMMUNICATIONS	1,907	1.2156	15,916		15,916	1,727	17,643
401 CIP & TRANSPORTATION	7,631	4.8644	63,687		63,687	6,909	70,596



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .4 - Detail Activity Allocations
 For Department 243 GSA - Miami Riverside Center**

Activity - MRC Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
910 CD-COMMUNITY & ECONOMIC	9,013	5.7454	75,221		75,221	8,161	83,382
980 ND - NON DEPARTMENTAL	648	0.4131	5,408		5,408	587	5,995
SubTotal	156,874	100.0000	1,309,246		1,309,246	94,702	1,403,948
Total	156,874	100.0000	1,309,246		1,309,246	94,702	1,403,948

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	5,811	1.9963	6,273	-5,811	462		462
131 City Attorney	14	0.0048	15	-14	1		1
141 Civil Service Board	68	0.0234	73	-68	5		5
150 City Manager's Office	839	0.2882	906	-839	67		67
160 Finance - Director's Office	9,177	3.1526	9,906	-9,177	729		729
162 Finance - Treasury Management	10,969	3.7682	11,840	-10,969	871		871
171-4 Human Resources	1,174	0.4033	1,267	-1,174	93		93
231 Management and Budget	28	0.0096	30	-28	2		2
241 GSA - Administration	32	0.0110	35	-32	3		3
251 Information Technology	20	0.0069	22	-20	2	2	4
261 Procurement	285	0.0979	308	-285	23	25	48
271 Auditor General	14	0.0048	15	-14	1	1	2
301-3 Risk Management	3,928	1.3494	4,240	-3,928	312	339	651
431 Equal Opportunity & Diversity	124	0.0426	134	-124	10	11	21
371 Grants Administration	1,466	0.5036	1,582	-1,466	116	127	243
101 MAYOR	283	0.0972	305	-283	22	24	46
111-5 COMMISSIONERS	310	0.1065	335	-310	25	27	52
151 NET - NEIGHBORHOOD	281	0.0965	303	-281	22	24	46
152 CODE COMPLIANCE	44,973	15.4497	48,546	-44,973	3,573	3,887	7,460
181-9 FIRE-RESCUE	7,215	2.4786	7,788	-7,215	573	624	1,197
190-1 POLICE	64,304	22.0905	69,413	-64,304	5,109	5,557	10,666
201-9 PUBLIC WORKS	3,569	1.2261	3,853	-3,569	284	308	592
211-3 SOLID WASTE	9,081	3.1196	9,802	-9,081	721	785	1,506
221 DEPT OF REAL ESTATE & ASSET	6,458	2.2185	6,971	-6,458	513	558	1,071
281-4 BUILDING	5,738	1.9712	6,194	-5,738	456	496	952



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
291-8 PARKS & RECREATION	639	0.2195	690	-639	51	55	106
341.351-5 PLANNING & ZONING	89,210	30.6468	96,297	-89,210	7,087	7,709	14,796
381 COMMUNICATIONS	30	0.0103	32	-30	2	3	5
401 CIP & TRANSPORTATION	2,780	0.9550	3,001	-2,780	221	240	461
910 CD-COMMUNITY & ECONOMIC	6,406	2.2007	6,915	-6,406	509	554	1,063
920 CRA - COMMUNITY	412	0.1415	445	-412	33	36	69
930 LIBERTY CITY	12	0.0041	13	-12	1	1	2
940 VIRGINIA KEY	416	0.1429	449	-416	33	36	69
950 CIVILIAN INVESTIGATIVE PANEL	336	0.1154	363	-336	27	29	56
960 PENSION	14,691	5.0468	15,858	-14,691	1,167	1,270	2,437
SubTotal	291,093	100.0000	314,219	-291,093	23,126	22,728	45,854
Direct Billed				291,093	291,093		291,093
Total	291,093	100.0000	314,219		314,219	22,728	336,947

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	462	0	462
131 City Attorney	96,112	96,111	1
141 Civil Service Board	9,553	9,548	5
150 City Manager's Office	47,204	47,137	67
160 Finance - Director's Office	136,464	135,735	729
162 Finance - Treasury	871	0	871
171-4 Human Resources	81,749	81,656	93
231 Management and Budget	21,618	21,616	2
241 GSA - Administration	4,827	4,824	3
243 GSA - Miami Riverside	39,710	39,710	0
251 Information Technology	107,328	107,324	4
261 Procurement	26,053	26,005	48
271 Auditor General	47,748	47,746	2
301-3 Risk Management	27,544	26,893	651
431 Equal Opportunity &	21	0	21
371 Grants Administration	15,267	15,024	243
101 MAYOR	46	0	46
111-5 COMMISSIONERS	52	0	52
151 NET - NEIGHBORHOOD	20,399	20,353	46
150.3 OFFICE OF FILM AND	3,359	3,359	0
152 CODE COMPLIANCE	37,675	30,215	7,460
181-9 FIRE-RESCUE	106,467	105,270	1,197
190-1 POLICE	36,569	25,903	10,666
201-9 PUBLIC WORKS	61,058	60,466	592
211-3 SOLID WASTE	1,506	0	1,506
221 DEPT OF REAL ESTATE	72,380	71,309	1,071
281-4 BUILDING	125,891	124,939	952
291-8 PARKS &	32,134	32,028	106
341.351-5 PLANNING &	107,957	93,161	14,796
381 COMMUNICATIONS	17,648	17,643	5
401 CIP &	71,057	70,596	461
910 CD-COMMUNITY &	84,445	83,382	1,063
920 CRA - COMMUNITY	69	0	69



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
930 LIBERTY CITY	2	0	2
940 VIRGINIA KEY	69	0	69
950 CIVILIAN	56	0	56
960 PENSION	2,437	0	2,437
980 ND - NON	5,995	5,995	0
Direct Billed	291,093	0	291,093
Total	1,740,895	1,403,948	336,947



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department 244 GSA - Graphics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	584,506			584,506
Major Machinery and Equipment	(37,597)			
Depreciation	(35,736)			
Total Deductions:	(73,333)			(73,333)
Equipment Depreciation	20,770		20,770	
141 Civil Service Board	491	61	552	
150 City Manager's Office	3,361	379	3,740	
160 Finance - Director's Office	770	234	1,004	
161 Finance - General Accounting	6,487	735	7,222	
162 Finance - Treasury Management	1,712	688	2,400	
163 Finance - Financial System Services	914	52	966	
171-4 Human Resources	4,480	547	5,027	
241 GSA - Administration	115,421	21,367	136,788	
244 GSA - Graphics		3,003	3,003	
261 Procurement		10,833	10,833	
271 Auditor General		1,195	1,195	
301-3 Risk Management		2,432	2,432	
431 Equal Opportunity & Diversity		424	424	
Total Allocated Additions:	154,406	41,950	196,356	196,356
Total To Be Allocated:	665,579	41,950		707,529



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Wages & Benefits			
Salaries	220,468	0	220,468
Fringe Benefits	16,339	0	16,339
Other Expense & Cost			
Retirement Contribution	102,100	0	102,100
Life and Health Insurance	71,000	0	71,000
Workers' Compensation	19,500	0	19,500
Rentals and Leases	731	0	731
Repair and Maintenance	40,152	0	40,152
Printing and Graphics	32,288	0	32,288
Office Supplies & Minor Equipment	2,952	0	2,952
Publications, Subscriptions, & Membershi	5,643	0	5,643
*Major Machinery and Equipment	37,597	37,597	0
*Depreciation	35,736	35,736	0
Departmental Totals			
Total Expenditures	584,506	73,333	511,173
Deductions			
Total Deductions	(73,333)	(73,333)	0
Functional Cost			
Functional Cost	511,173	0	511,173
Allocation Step 1			
Inbound- All Others	154,406	154,406	0
Reallocate Admin Costs		(154,406)	154,406
1st Allocation	665,579	0	665,579
Allocation Step 2			
Inbound- All Others	41,950	41,950	0
Reallocate Admin Costs		(41,950)	41,950
2nd Allocation	41,950	0	41,950



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Total For 00150 244 GSA - Graphics			
Total Allocated	707,529	0	707,529



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 244 GSA - Graphics**

Activity - Graphics Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	5,818	1.1382	7,575	-6,224	1,351		1,351
131 City Attorney	2,776	0.5431	3,615	-2,970	645		645
141 Civil Service Board	3,014	0.5896	3,924	-3,225	699		699
150 City Manager's Office	1,413	0.2764	1,840	-1,512	328		328
160 Finance - Director's Office	8,790	1.7196	11,445	-9,404	2,041		2,041
161 Finance - General Accounting	147	0.0288	191	-157	34		34
162 Finance - Treasury Management	13,337	2.6091	17,366	-14,268	3,098		3,098
171-4 Human Resources	38,475	7.5268	50,097	-41,165	8,932		8,932
231 Management and Budget	1,293	0.2529	1,684	-1,384	300		300
241 GSA - Administration	5,437	1.0636	7,079	-5,818	1,261		1,261
244 GSA - Graphics	12,938	2.5310	16,846	-13,843	3,003		3,003
246 GSA - Light Fleet	3,415	0.6681	4,447	-3,654	793	343	1,136
247 GSA - Heavy Fleet	3,415	0.6681	4,447	-3,654	793	343	1,136
251 Information Technology	660	0.1291	859	-707	152	66	218
261 Procurement	15,931	3.1166	20,743	-17,045	3,698	1,600	5,298
301-3 Risk Management	11,780	2.3045	15,338	-12,604	2,734	1,183	3,917
431 Equal Opportunity & Diversity	1,195	0.2338	1,556	-1,278	278	120	398
371 Grants Administration	15,555	3.0430	20,254	-16,643	3,611	1,562	5,173
101 MAYOR	11,547	2.2589	15,035	-12,354	2,681	1,160	3,841
111-5 COMMISSIONERS	14,487	2.8341	18,863	-15,500	3,363	1,455	4,818
151 NET - NEIGHBORHOOD	8,440	1.6511	10,989	-9,030	1,959	848	2,807
150.3 OFFICE OF FILM AND	829	0.1622	1,079	-887	192	83	275
152 CODE COMPLIANCE	9,601	1.8782	12,501	-10,272	2,229	964	3,193
181-9 FIRE-RESCUE	53,565	10.4788	69,745	-57,309	12,436	5,379	17,815
190-1 POLICE	63,886	12.4979	83,183	-68,352	14,831	6,414	21,245



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
201-9 PUBLIC WORKS	7,893	1.5441	10,277	-8,445	1,832	793	2,625
211-3 SOLID WASTE	61,098	11.9525	79,553	-65,370	14,183	6,136	20,319
221 DEPT OF REAL ESTATE & ASSET	31,090	6.0821	40,481	-33,264	7,217	3,122	10,339
242 GSA PROPERTY MNGT	864	0.1690	1,125	-924	201	87	288
245 GSA COMMUNICATIONS SERVICES	95	0.0186	124	-102	22	10	32
281-4 BUILDING	22,008	4.3054	28,656	-23,546	5,110	2,210	7,320
291-8 PARKS & RECREATION	48,408	9.4700	63,030	-51,792	11,238	4,861	16,099
341.351-5 PLANNING & ZONING	16,727	3.2723	21,780	-17,896	3,884	1,680	5,564
381 COMMUNICATIONS	1,692	0.3310	2,203	-1,810	393	170	563
401 CIP & TRANSPORTATION	5,022	0.9824	6,539	-5,373	1,166	504	1,670
910 CD-COMMUNITY & ECONOMIC	5,036	0.9852	6,557	-5,388	1,169	506	1,675
920 CRA - COMMUNITY	1,327	0.2596	1,728	-1,420	308	133	441
950 CIVILIAN INVESTIGATIVE PANEL	1,879	0.3676	2,447	-2,010	437	189	626
980 ND - NON DEPARTMENTAL	290	0.0567	378	-310	68	29	97
SubTotal	511,173	100.0000	665,579	-546,909	118,670	41,950	160,620
Direct Billed				546,909	546,909		546,909
Total	511,173	100.0000	665,579		665,579	41,950	707,529

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
121 City Clerk	1,351	1,351
131 City Attorney	645	645
141 Civil Service Board	699	699
150 City Manager's Office	328	328
160 Finance - Director's Office	2,041	2,041
161 Finance - General	34	34
162 Finance - Treasury	3,098	3,098
171-4 Human Resources	8,932	8,932
231 Management and Budget	300	300
241 GSA - Administration	1,261	1,261
244 GSA - Graphics	3,003	3,003
246 GSA - Light Fleet	1,136	1,136
247 GSA - Heavy Fleet	1,136	1,136
251 Information Technology	218	218
261 Procurement	5,298	5,298
301-3 Risk Management	3,917	3,917
431 Equal Opportunity &	398	398
371 Grants Administration	5,173	5,173
101 MAYOR	3,841	3,841
111-5 COMMISSIONERS	4,818	4,818
151 NET - NEIGHBORHOOD	2,807	2,807
150.3 OFFICE OF FILM AND	275	275
152 CODE COMPLIANCE	3,193	3,193
181-9 FIRE-RESCUE	17,815	17,815
190-1 POLICE	21,245	21,245
201-9 PUBLIC WORKS	2,625	2,625
211-3 SOLID WASTE	20,319	20,319
221 DEPT OF REAL ESTATE	10,339	10,339
242 GSA PROPERTY MNGT	288	288
245 GSA	32	32
281-4 BUILDING	7,320	7,320
291-8 PARKS &	16,099	16,099
341.351-5 PLANNING &	5,564	5,564



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
381 COMMUNICATIONS	563	563
401 CIP &	1,670	1,670
910 CD-COMMUNITY &	1,675	1,675
920 CRA - COMMUNITY	441	441
950 CIVILIAN	626	626
980 ND - NON	97	97
Direct Billed	546,909	546,909
Total	707,529	707,529



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 246 GSA - Light Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,991,706			5,991,706
Major Machinery and Equipment	(83,038)			
Depreciation	(641,165)			
Total Deductions:	(724,203)			(724,203)
Equipment Depreciation	2,100,646		2,100,646	
141 Civil Service Board	3,141	387	3,528	
150 City Manager's Office	21,509	2,425	23,934	
160 Finance - Director's Office	4,931	1,500	6,431	
161 Finance - General Accounting	80,212	9,940	90,152	
162 Finance - Treasury Management	15,732	6,327	22,059	
163 Finance - Financial System Services	4,926	283	5,209	
171-4 Human Resources	28,422	3,468	31,890	
241 GSA - Administration	738,694	136,747	875,441	
244 GSA - Graphics	793	343	1,136	
261 Procurement		45,025	45,025	
271 Auditor General		12,317	12,317	
301-3 Risk Management		15,564	15,564	
431 Equal Opportunity & Diversity		2,712	2,712	
Total Allocated Additions:	2,999,006	237,038	3,236,044	3,236,044
Total To Be Allocated:	8,266,509	237,038		8,503,547



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
Wages & Benefits			
Salaries	1,561,170	0	1,561,170
Fringe Benefits	138,777	0	138,777
Other Expense & Cost			
Retirement Contribution	714,800	0	714,800
Life and Health Insurance	489,900	0	489,900
Workers' Compensation	134,600	0	134,600
Professional Service	36,569	0	36,569
Rentals and Leases	150,490	0	150,490
Repair and Maintenance	1,971,393	0	1,971,393
Other Current Charge	227	0	227
Office Supplies & Minor Equipment	55,040	0	55,040
Other Materials & Supplies	5,029	0	5,029
Publications, Subscriptions, & Membershi	9,508	0	9,508
*Major Machinery and Equipment	83,038	83,038	0
*Depreciation	641,165	641,165	0
Departmental Totals			
Total Expenditures	5,991,706	724,203	5,267,503
Deductions			
Total Deductions	(724,203)	(724,203)	0
Functional Cost			
Functional Cost	5,267,503	0	5,267,503
Allocation Step 1			
Inbound- All Others	2,999,006	2,999,006	0
Reallocate Admin Costs		(2,999,006)	2,999,006
1st Allocation	8,266,509	0	8,266,509
Allocation Step 2			
Inbound- All Others	237,038	237,038	0
Reallocate Admin Costs		(237,038)	237,038
2nd Allocation	237,038	0	237,038



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
Total For 00160 246 GSA - Light Fleet			
Total Allocated	8,503,547	0	8,503,547



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 246 GSA - Light Fleet

Activity - Light Fleet & Small Equip

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	1,291	0.0245	2,026	-1,291	735		735
150 City Manager's Office	7,070	0.1342	11,095	-7,070	4,025		4,025
241 GSA - Administration	210,069	3.9880	329,670	-210,069	119,601		119,601
251 Information Technology	10,349	0.1965	16,241	-10,349	5,892	486	6,378
261 Procurement	4,196	0.0797	6,585	-4,196	2,389	197	2,586
301-3 Risk Management	1,486	0.0282	2,332	-1,486	846	70	916
101 MAYOR	25,572	0.4855	40,131	-25,572	14,559	1,201	15,760
111-5 COMMISSIONERS	20,177	0.3830	31,665	-20,177	11,488	947	12,435
151 NET - NEIGHBORHOOD	220,711	4.1901	346,371	-220,711	125,660	10,362	136,022
152 CODE COMPLIANCE	123,682	2.3480	194,099	-123,682	70,417	5,806	76,223
181-9 FIRE-RESCUE	460,812	8.7482	723,171	-460,812	262,359	21,634	283,993
190-1 POLICE	3,308,071	62.8015	5,191,492	-3,308,071	1,883,421	155,303	2,038,724
201-9 PUBLIC WORKS	194,010	3.6831	304,468	-194,010	110,458	9,108	119,566
211-3 SOLID WASTE	140,952	2.6759	221,202	-140,952	80,250	6,617	86,867
221 DEPT OF REAL ESTATE & ASSET	11,980	0.2274	18,801	-11,980	6,821	562	7,383
281-4 BUILDING	91,959	1.7458	144,315	-91,959	52,356	4,317	56,673
291-8 PARKS & RECREATION	383,897	7.2880	602,465	-383,897	218,568	18,023	236,591
381 COMMUNICATIONS	14,652	0.2782	22,994	-14,652	8,342	688	9,030
401 CIP & TRANSPORTATION	27,519	0.5224	43,187	-27,519	15,668	1,292	16,960
910 CD-COMMUNITY & ECONOMIC	5,555	0.1055	8,718	-5,555	3,163	261	3,424
920 CRA - COMMUNITY	3,280	0.0623	5,147	-3,280	1,867	154	2,021
950 CIVILIAN INVESTIGATIVE PANEL	213	0.0040	334	-213	121	10	131
SubTotal	5,267,503	100.0000	8,266,509	-5,267,503	2,999,006	237,038	3,236,044
Direct Billed				5,267,503	5,267,503		5,267,503
Total	5,267,503	100.0000	8,266,509		8,266,509	237,038	8,503,547



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 246 GSA - Light Fleet**

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 246 GSA - Light Fleet**

Receiving Department	Total	Light Fleet & Small
131 City Attorney	735	735
150 City Manager's Office	4,025	4,025
241 GSA - Administration	119,601	119,601
251 Information Technology	6,378	6,378
261 Procurement	2,586	2,586
301-3 Risk Management	916	916
101 MAYOR	15,760	15,760
111-5 COMMISSIONERS	12,435	12,435
151 NET - NEIGHBORHOOD	136,022	136,022
152 CODE COMPLIANCE	76,223	76,223
181-9 FIRE-RESCUE	283,993	283,993
190-1 POLICE	2,038,724	2,038,724
201-9 PUBLIC WORKS	119,566	119,566
211-3 SOLID WASTE	86,867	86,867
221 DEPT OF REAL ESTATE	7,383	7,383
281-4 BUILDING	56,673	56,673
291-8 PARKS &	236,591	236,591
381 COMMUNICATIONS	9,030	9,030
401 CIP &	16,960	16,960
910 CD-COMMUNITY &	3,424	3,424
920 CRA - COMMUNITY	2,021	2,021
950 CIVILIAN	131	131
Direct Billed	5,267,503	5,267,503
Total	8,503,547	8,503,547



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 247 GSA - Heavy Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,575,255			7,575,255
Major Machinery and Equipment	(60,054)			
Depreciation	(8,781)			
Total Deductions:	(68,835)			(68,835)
Equipment Depreciation	226,303		226,303	
141 Civil Service Board	3,239	399	3,638	
150 City Manager's Office	22,181	2,501	24,682	
160 Finance - Director's Office	5,085	1,546	6,631	
161 Finance - General Accounting	57,335	6,329	63,664	
162 Finance - Treasury Management	14,741	5,933	20,674	
163 Finance - Financial System Services	3,846	221	4,067	
171-4 Human Resources	28,944	3,532	32,476	
241 GSA - Administration	761,779	141,020	902,799	
244 GSA - Graphics	793	343	1,136	
261 Procurement		57,551	57,551	
271 Auditor General		17,553	17,553	
301-3 Risk Management		16,051	16,051	
431 Equal Opportunity & Diversity		2,796	2,796	
Total Allocated Additions:	1,124,246	255,775	1,380,021	1,380,021
Total To Be Allocated:	8,630,666	255,775		8,886,441

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
Wages & Benefits			
Salaries	1,446,359	0	1,446,359
Fringe Benefits	133,987	0	133,987
Other Expense & Cost			
Retirement Contribution	702,700	0	702,700
Life and Health Insurance	475,700	0	475,700
Workers' Compensation	130,700	0	130,700
Professional Service	10,515	0	10,515
Utility Services	3,531	0	3,531
Rentals and Leases	731	0	731
Repair and Maintenance	2,269,793	0	2,269,793
Other Current Charge	1,226	0	1,226
Office Supplies & Minor Equipment	126,260	0	126,260
Other Materials & Supplies	2,192,075	0	2,192,075
Publications, Subscriptions, & Membershi	12,843	0	12,843
*Major Machinery and Equipment	60,054	60,054	0
*Depreciation	8,781	8,781	0
Departmental Totals			
Total Expenditures	7,575,255	68,835	7,506,420
Deductions			
Total Deductions	(68,835)	(68,835)	0
Functional Cost			
Functional Cost	7,506,420	0	7,506,420
Allocation Step 1			
Inbound- All Others	1,124,246	1,124,246	0
Reallocate Admin Costs		(1,124,246)	1,124,246
1st Allocation	8,630,666	0	8,630,666



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<hr/>			
Allocation Step 2			
Inbound- All Others	255,775	255,775	0
Reallocate Admin Costs		(255,775)	255,775
2nd Allocation	255,775	0	255,775
Total For 00170 247 GSA - Heavy Fleet			
Total Allocated	8,886,441	0	8,886,441



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	463,266	6.1716	532,650	-463,266	69,384		69,384
190-1 POLICE	51,480	0.6858	59,190	-51,480	7,710	1,870	9,580
201-9 PUBLIC WORKS	2,887,831	38.4715	3,320,345	-2,887,831	432,514	104,873	537,387
211-3 SOLID WASTE	848,463	11.3032	975,538	-848,463	127,075	30,812	157,887
221 DEPT OF REAL ESTATE & ASSET	7,482	0.0997	8,603	-7,482	1,121	272	1,393
242 GSA PROPERTY MNGT	8,607	0.1147	9,896	-8,607	1,289	313	1,602
291-8 PARKS & RECREATION	40,211	0.5357	46,233	-40,211	6,022	1,460	7,482
401 CIP & TRANSPORTATION	3,156,452	42.0499	3,629,199	-3,156,452	472,747	114,627	587,374
910 CD-COMMUNITY & ECONOMIC	42,628	0.5679	49,012	-42,628	6,384	1,548	7,932
SubTotal	7,506,420	100.0000	8,630,666	-7,506,420	1,124,246	255,775	1,380,021
Direct Billed				7,506,420	7,506,420		7,506,420
Total	7,506,420	100.0000	8,630,666		8,630,666	255,775	8,886,441

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 247 GSA - Heavy Fleet**

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	69,384	69,384
190-1 POLICE	9,580	9,580
201-9 PUBLIC WORKS	537,387	537,387
211-3 SOLID WASTE	157,887	157,887
221 DEPT OF REAL ESTATE	1,393	1,393
242 GSA PROPERTY MNGT	1,602	1,602
291-8 PARKS &	7,482	7,482
401 CIP &	587,374	587,374
910 CD-COMMUNITY &	7,932	7,932
Direct Billed	7,506,420	7,506,420
Total	8,886,441	8,886,441



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department 251 Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,681,535			9,681,535
Major Machinery and Equipment	(42,375)			
Depreciation	(1,153,042)			
Total Deductions:	(1,195,417)			(1,195,417)
Building Depreciation	30,951		30,951	
Equipment Depreciation	1,123,868		1,123,868	
121 City Clerk	1,720	807	2,527	
131 City Attorney	5,496	549	6,045	
141 Civil Service Board	5,595	690	6,285	
150 City Manager's Office	38,313	4,320	42,633	
150.2 Agenda Coordination	3,333	774	4,107	
160 Finance - Director's Office	8,783	2,671	11,454	
161 Finance - General Accounting	46,840	5,506	52,346	
162 Finance - Treasury Management	8,385	3,387	11,772	
163 Finance - Financial System Services	12,112	679	12,791	
171-4 Human Resources	49,077	5,991	55,068	
231 Management and Budget	13,470	1,269	14,739	
243 GSA - Miami Riverside Center	96,822	10,506	107,328	
244 GSA - Graphics	152	66	218	
246 GSA - Light Fleet	5,892	486	6,378	
251 Information Technology		523,860	523,860	
261 Procurement		54,776	54,776	
271 Auditor General		19,843	19,843	
301-3 Risk Management		28,799	28,799	
431 Equal Opportunity & Diversity		4,830	4,830	
Total Allocated Additions:	1,450,809	669,809	2,120,618	2,120,618

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology**

Total To Be Allocated:

<u>9,936,927</u>	<u>669,809</u>	<u>10,606,736</u>
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Wages & Benefits					
Salaries	3,713,200	297,056	1,633,808	705,508	1,076,828
Fringe Benefits	320,434	25,635	140,991	60,882	92,926
Other Expense & Cost					
Retirement Contribution	1,695,600	135,648	746,064	322,164	491,724
Life and Health Insurance	880,400	70,432	387,376	167,276	255,316
Workers' Compensation	105,400	8,432	46,376	20,026	30,566
Professional Service	1,273,783	101,903	560,464	242,019	369,397
Travel and Per Diem	78,723	6,298	34,638	14,957	22,830
Communications & Relations	(223)	(18)	(98)	(42)	(65)
Postage	28	2	13	5	8
Rentals and Leases	1,958	157	861	372	568
Insurance	27,500	2,200	12,100	5,225	7,975
Repair and Maintenance	353,744	28,300	155,647	67,211	102,586
Advertising and Relations	2,296	184	1,010	436	666
Other Current Charges	874	70	385	166	253
Office Supplies & Minor Equipment	19,461	1,557	8,562	3,698	5,644
Other Materials and Supplies	18	1	9	3	5
Publications, Subscriptions, & Membershi	12,922	1,034	5,686	2,455	3,747
*Major Machinery and Equipment	42,375	42,375	0	0	0
*Depreciation	1,153,042	1,153,042	0	0	0
Departmental Totals					
Total Expenditures	9,681,535	1,874,308	3,733,892	1,612,361	2,460,974
Deductions					
Total Deductions	(1,195,417)	(1,195,417)	0	0	0
Functional Cost					
Functional Cost	8,486,118	678,891	3,733,892	1,612,361	2,460,974
Allocation Step 1					
Inbound- All Others	1,450,809	1,450,809	0	0	0
Reallocate Admin Costs		(2,129,700)	1,018,552	439,830	671,318
1st Allocation	9,936,927	0	4,752,444	2,052,191	3,132,292



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	669,809	669,809	0	0	0
Reallocate Admin Costs		(669,809)	320,344	138,330	211,135
2nd Allocation	669,809	0	320,344	138,330	211,135
Total For 00180 251 Information Technology					
Total Allocated	10,606,736	0	5,072,788	2,190,521	3,343,427



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	39	0.6753	32,094		32,094		32,094
131 City Attorney	78	1.3506	64,189		64,189		64,189
141 Civil Service Board	6	0.1039	4,938		4,938		4,938
150 City Manager's Office	40	0.6926	32,917		32,917		32,917
160 Finance - Director's Office	123	2.1299	101,221		101,221		101,221
171-4 Human Resources	67	1.1602	55,137		55,137		55,137
231 Management and Budget	30	0.5195	24,688		24,688		24,688
241 GSA - Administration	129	2.2338	106,158		106,158		106,158
251 Information Technology	206	3.5671	169,524		169,524		169,524
261 Procurement	34	0.5887	27,980		27,980	2,154	30,134
271 Auditor General	10	0.1732	8,229		8,229	633	8,862
301-3 Risk Management	28	0.4848	23,042		23,042	1,774	24,816
431 Equal Opportunity & Diversity	4	0.0693	3,292		3,292	253	3,545
371 Grants Administration	36	0.6234	29,626		29,626	2,280	31,906
101 MAYOR	23	0.3983	18,927		18,927	1,457	20,384
111-5 COMMISSIONERS	66	1.1429	54,314		54,314	4,181	58,495
151 NET - NEIGHBORHOOD	90	1.5584	74,064		74,064	5,701	79,765
152 CODE COMPLIANCE	105	1.8182	86,408		86,408	6,651	93,059
181-9 FIRE-RESCUE	878	15.2035	722,536		722,536	55,618	778,154
190-1 POLICE	1,932	33.4545	1,589,907		1,589,907	122,387	1,712,294
201-9 PUBLIC WORKS	101	1.7489	83,116		83,116	6,398	89,514
211-3 SOLID WASTE	91	1.5758	74,887		74,887	5,765	80,652
221 DEPT OF REAL ESTATE & ASSET	96	1.6623	79,002		79,002	6,081	85,083
281-4 BUILDING	158	2.7359	130,024		130,024	10,009	140,033
291-8 PARKS & RECREATION	956	16.5541	786,725		786,725	60,559	847,284



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
341.351-5 PLANNING & ZONING	92	1.5931	75,710		75,710	5,828	81,538
381 COMMUNICATIONS	31	0.5368	25,511		25,511	1,964	27,475
401 CIP & TRANSPORTATION	68	1.1775	55,960		55,960	4,308	60,268
910 CD-COMMUNITY & ECONOMIC	110	1.9048	90,523		90,523	6,968	97,491
920 CRA - COMMUNITY	28	0.4848	23,042		23,042	1,774	24,816
930 LIBERTY CITY	7	0.1212	5,761		5,761	443	6,204
940 VIRGINIA KEY	6	0.1039	4,938		4,938	380	5,318
950 CIVILIAN INVESTIGATIVE PANEL	7	0.1212	5,761		5,761	443	6,204
970 COMPONENT UNITS	42	0.7273	34,563		34,563	2,661	37,224
980 ND - NON DEPARTMENTAL	58	1.0043	47,730		47,730	3,674	51,404
SubTotal	5,775	100.0000	4,752,444		4,752,444	320,344	5,072,788
Total	5,775	100.0000	4,752,444		4,752,444	320,344	5,072,788

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	0.7234	14,846		14,846		14,846
131 City Attorney	65	2.7660	56,763		56,763		56,763
141 Civil Service Board	5	0.2128	4,366		4,366		4,366
150 City Manager's Office	10	0.4255	8,733		8,733		8,733
150.2 Agenda Coordination	37	1.5745	32,311		32,311		32,311
160 Finance - Director's Office	75	3.1915	65,495		65,495		65,495
171-4 Human Resources	58	2.4681	50,650		50,650		50,650
231 Management and Budget	17	0.7234	14,846		14,846		14,846
241 GSA - Administration	78	3.3191	68,115		68,115		68,115
251 Information Technology	73	3.1064	63,749		63,749		63,749
261 Procurement	20	0.8511	17,465		17,465	1,445	18,910
271 Auditor General	10	0.4255	8,733		8,733	722	9,455
301-3 Risk Management	24	1.0213	20,959		20,959	1,734	22,693
431 Equal Opportunity & Diversity	6	0.2553	5,240		5,240	433	5,673
371 Grants Administration	19	0.8085	16,592		16,592	1,372	17,964
101 MAYOR	17	0.7234	14,846		14,846	1,228	16,074
111-5 COMMISSIONERS	38	1.6170	33,184		33,184	2,745	35,929
151 NET - NEIGHBORHOOD	86	3.6596	75,101		75,101	6,212	81,313
150.3 OFFICE OF FILM AND	5	0.2128	4,366		4,366	361	4,727
152 CODE COMPLIANCE	16	0.6809	13,972		13,972	1,156	15,128
181-9 FIRE-RESCUE	242	10.2979	211,332		211,332	17,481	228,813
190-1 POLICE	762	32.4253	665,435		665,435	55,043	720,478
201-9 PUBLIC WORKS	63	2.6809	55,016		55,016	4,551	59,567
211-3 SOLID WASTE	56	2.3830	48,903		48,903	4,045	52,948
221 DEPT OF REAL ESTATE & ASSET	43	1.8298	37,551		37,551	3,106	40,657



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	76	3.2340	66,369		66,369	5,490	71,859
291-8 PARKS & RECREATION	185	7.8723	161,555		161,555	13,363	174,918
341.351-5 PLANNING & ZONING	58	2.4681	50,650		50,650	4,190	54,840
381 COMMUNICATIONS	19	0.8085	16,592		16,592	1,372	17,964
401 CIP & TRANSPORTATION	55	2.3404	48,030		48,030	3,973	52,003
910 CD-COMMUNITY & ECONOMIC	37	1.5745	32,311		32,311	2,673	34,984
920 CRA - COMMUNITY	38	1.6170	33,184		33,184	2,745	35,929
930 LIBERTY CITY	6	0.2553	5,240		5,240	433	5,673
940 VIRGINIA KEY	20	0.8511	17,465		17,465	1,445	18,910
950 CIVILIAN INVESTIGATIVE PANEL	7	0.2979	6,113		6,113	506	6,619
980 ND - NON DEPARTMENTAL	7	0.2979	6,113		6,113	506	6,619
SubTotal	2,350	100.0000	2,052,191		2,052,191	138,330	2,190,521
Total	2,350	100.0000	2,052,191		2,052,191	138,330	2,190,521

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	125	0.8207	25,707		25,707		25,707
131 City Attorney	297	1.9500	61,079		61,079		61,079
141 Civil Service Board	35	0.2298	7,198		7,198		7,198
150 City Manager's Office	378	2.4818	77,737		77,737		77,737
160 Finance - Director's Office	765	5.0227	157,324		157,324		157,324
171-4 Human Resources	609	3.9984	125,242		125,242		125,242
231 Management and Budget	223	1.4641	45,860		45,860		45,860
241 GSA - Administration	432	2.8363	88,842		88,842		88,842
251 Information Technology	1,413	9.2771	290,587		290,587		290,587
261 Procurement	273	1.7924	56,143		56,143	5,262	61,405
271 Auditor General	106	0.6959	21,799		21,799	2,043	23,842
301-3 Risk Management	277	1.8187	56,966		56,966	5,339	62,305
431 Equal Opportunity & Diversity	22	0.1444	4,524		4,524	424	4,948
371 Grants Administration	273	1.7924	56,143		56,143	5,262	61,405
101 MAYOR	104	0.6828	21,388		21,388	2,005	23,393
111-5 COMMISSIONERS	241	1.5823	49,562		49,562	4,645	54,207
151 NET - NEIGHBORHOOD	725	4.7600	149,098		149,098	13,974	163,072
152 CODE COMPLIANCE	458	3.0070	94,189		94,189	8,828	103,017
181-9 FIRE-RESCUE	2,653	17.4186	545,596		545,596	51,136	596,732
190-1 POLICE	81	0.5318	16,658		16,658	1,561	18,219
201-9 PUBLIC WORKS	690	4.5302	141,900		141,900	13,300	155,200
211-3 SOLID WASTE	427	2.8035	87,814		87,814	8,230	96,044
221 DEPT OF REAL ESTATE & ASSET	409	2.6853	84,112		84,112	7,883	91,995
281-4 BUILDING	399	2.6197	82,055		82,055	7,691	89,746
291-8 PARKS & RECREATION	1,500	9.8483	308,479		308,479	28,912	337,391



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
341.351-5 PLANNING & ZONING	913	5.9944	187,761		187,761	17,598	205,359
381 COMMUNICATIONS	138	0.9060	28,380		28,380	2,660	31,040
401 CIP & TRANSPORTATION	761	4.9964	156,501		156,501	14,668	171,169
910 CD-COMMUNITY & ECONOMIC	172	1.1293	35,372		35,372	3,315	38,687
920 CRA - COMMUNITY	118	0.7747	24,267		24,267	2,274	26,541
930 LIBERTY CITY	46	0.3020	9,460		9,460	887	10,347
940 VIRGINIA KEY	72	0.4727	14,807		14,807	1,388	16,195
950 CIVILIAN INVESTIGATIVE PANEL	45	0.2955	9,254		9,254	867	10,121
970 COMPONENT UNITS	51	0.3348	10,488		10,488	983	11,471
SubTotal	15,231	100.0000	3,132,292		3,132,292	211,135	3,343,427
Total	15,231	100.0000	3,132,292		3,132,292	211,135	3,343,427

Allocation Basis: Number of Workorders Issued

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	72,647	32,094	14,846	25,707
131 City Attorney	182,031	64,189	56,763	61,079
141 Civil Service Board	16,502	4,938	4,366	7,198
150 City Manager's Office	119,387	32,917	8,733	77,737
150.2 Agenda Coordination	32,311	0	32,311	0
160 Finance - Director's Office	324,040	101,221	65,495	157,324
171-4 Human Resources	231,029	55,137	50,650	125,242
231 Management and Budget	85,394	24,688	14,846	45,860
241 GSA - Administration	263,115	106,158	68,115	88,842
251 Information Technology	523,860	169,524	63,749	290,587
261 Procurement	110,449	30,134	18,910	61,405
271 Auditor General	42,159	8,862	9,455	23,842
301-3 Risk Management	109,814	24,816	22,693	62,305
431 Equal Opportunity &	14,166	3,545	5,673	4,948
371 Grants Administration	111,275	31,906	17,964	61,405
101 MAYOR	59,851	20,384	16,074	23,393
111-5 COMMISSIONERS	148,631	58,495	35,929	54,207
151 NET - NEIGHBORHOOD	324,150	79,765	81,313	163,072
150.3 OFFICE OF FILM AND	4,727	0	4,727	0
152 CODE COMPLIANCE	211,204	93,059	15,128	103,017
181-9 FIRE-RESCUE	1,603,699	778,154	228,813	596,732
190-1 POLICE	2,450,991	1,712,294	720,478	18,219
201-9 PUBLIC WORKS	304,281	89,514	59,567	155,200
211-3 SOLID WASTE	229,644	80,652	52,948	96,044
221 DEPT OF REAL ESTATE	217,735	85,083	40,657	91,995
281-4 BUILDING	301,638	140,033	71,859	89,746
291-8 PARKS &	1,359,593	847,284	174,918	337,391
341.351-5 PLANNING &	341,737	81,538	54,840	205,359
381 COMMUNICATIONS	76,479	27,475	17,964	31,040
401 CIP &	283,440	60,268	52,003	171,169
910 CD-COMMUNITY &	171,162	97,491	34,984	38,687
920 CRA - COMMUNITY	87,286	24,816	35,929	26,541
930 LIBERTY CITY	22,224	6,204	5,673	10,347



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
940 VIRGINIA KEY	40,423	5,318	18,910	16,195
950 CIVILIAN	22,944	6,204	6,619	10,121
970 COMPONENT UNITS	48,695	37,224	0	11,471
980 ND - NON	58,023	51,404	6,619	0
Direct Billed	0	0	0	0
Total	10,606,736	5,072,788	2,190,521	3,343,427



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 261 Procurement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,070,294			2,070,294
Depreciation	(5,383)			
Total Deductions:	(5,383)			(5,383)
Building Depreciation	7,500		7,500	
Equipment Depreciation	4,235		4,235	
131 City Attorney	99,222	9,910	109,132	
141 Civil Service Board	1,865	230	2,095	
150 City Manager's Office	12,771	1,440	14,211	
150.2 Agenda Coordination	11,111	2,580	13,691	
160 Finance - Director's Office	2,928	890	3,818	
161 Finance - General Accounting	8,508	946	9,454	
162 Finance - Treasury Management	1,822	731	2,553	
163 Finance - Financial System Services	5,271	295	5,566	
171-4 Human Resources	15,902	1,942	17,844	
231 Management and Budget	48,492	4,570	53,062	
243 GSA - Miami Riverside Center	23,483	2,570	26,053	
244 GSA - Graphics	3,698	1,600	5,298	
246 GSA - Light Fleet	2,389	197	2,586	
251 Information Technology	101,588	8,861	110,449	
261 Procurement		16,689	16,689	
271 Auditor General		4,828	4,828	
301-3 Risk Management		9,262	9,262	
431 Equal Opportunity & Diversity		1,610	1,610	
Total Allocated Additions:	350,785	69,151	419,936	419,936
Total To Be Allocated:	2,415,696	69,151		2,484,847



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
Wages & Benefits				
Salaries	1,182,298	189,168	934,015	59,115
Fringe Benefits	101,916	16,307	80,513	5,096
Other Expense & Cost				
Retirement Contribution	428,600	68,576	338,594	21,430
Life and Health Insurance	269,800	43,168	213,142	13,490
Workers' Compensation	32,300	5,168	25,517	1,615
Professional Service	339	54	268	17
Travel and Per Diem	5,679	909	4,486	284
Postage	285	46	225	14
Rentals and Leases	1,958	313	1,547	98
Insurance	5,800	928	4,582	290
Repair and Maintenance	11,700	1,872	9,243	585
Advertising and Relations	8,884	1,421	7,019	444
Office Supplies & Minor Equipment	12,509	2,001	9,883	625
Publications, Subscriptions, & Membershi	2,843	455	2,246	142
*Depreciation	5,383	5,383	0	0
Departmental Totals				
Total Expenditures	2,070,294	335,769	1,631,280	103,245
Deductions				
Total Deductions	(5,383)	(5,383)	0	0
Functional Cost				
Functional Cost	2,064,911	330,386	1,631,280	103,245
Allocation Step 1				
Inbound- All Others	350,785	350,785	0	0
Reallocate Admin Costs		(681,171)	640,625	40,546
1st Allocation	2,415,696	0	2,271,905	143,791



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<hr/>				
Allocation Step 2				
Inbound- All Others	69,151	69,151	0	0
Reallocate Admin Costs		(69,151)	65,035	4,116
2nd Allocation	69,151	0	65,035	4,116
Total For 00190 261 Procurement				
Total Allocated	2,484,847	0	2,336,940	147,907



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 261 Procurement**

Activity - Purchasing	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	20	0.2980	6,771		6,771		6,771
131 City Attorney	37	0.5513	12,526		12,526		12,526
141 Civil Service Board	9	0.1341	3,047		3,047		3,047
150 City Manager's Office	60	0.8941	20,312		20,312		20,312
150.2 Agenda Coordination	14	0.2086	4,739		4,739		4,739
160 Finance - Director's Office	43	0.6407	14,557		14,557		14,557
161 Finance - General Accounting	6	0.0894	2,031		2,031		2,031
162 Finance - Treasury Management	19	0.2831	6,432		6,432		6,432
163 Finance - Financial System Services	1	0.0149	339		339		339
171-4 Human Resources	99	1.4752	33,515		33,515		33,515
231 Management and Budget	26	0.3874	8,802		8,802		8,802
241 GSA - Administration	89	1.3262	30,130		30,130		30,130
243 GSA - Miami Riverside Center	49	0.7301	16,588		16,588		16,588
244 GSA - Graphics	32	0.4768	10,833		10,833		10,833
246 GSA - Light Fleet	133	1.9818	45,025		45,025		45,025
247 GSA - Heavy Fleet	170	2.5332	57,551		57,551		57,551
251 Information Technology	151	2.2500	51,119		51,119		51,119
261 Procurement	47	0.7003	15,911		15,911		15,911
271 Auditor General	24	0.3576	8,125		8,125	274	8,399
301-3 Risk Management	43	0.6407	14,557		14,557	490	15,047
431 Equal Opportunity & Diversity	5	0.0745	1,693		1,693	57	1,750
371 Grants Administration	93	1.3858	31,484		31,484	1,060	32,544
101 MAYOR	29	0.4321	9,817		9,817	331	10,148
111-5 COMMISSIONERS	138	2.0563	46,718		46,718	1,573	48,291
151 NET - NEIGHBORHOOD	43	0.6407	14,557		14,557	490	15,047



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	19	0.2831	6,432		6,432	217	6,649
152 CODE COMPLIANCE	38	0.5662	12,864		12,864	433	13,297
181-9 FIRE-RESCUE	1,181	17.5986	399,808		399,808	13,460	413,268
190-1 POLICE	1,111	16.5549	376,112		376,112	12,663	388,775
201-9 PUBLIC WORKS	213	3.1739	72,108		72,108	2,428	74,536
211-3 SOLID WASTE	214	3.1888	72,446		72,446	2,439	74,885
221 DEPT OF REAL ESTATE & ASSET	403	6.0051	136,429		136,429	4,593	141,022
242 GSA PROPERTY MNGT	255	3.7997	86,326		86,326	2,906	89,232
245 GSA COMMUNICATIONS SERVICES	62	0.9239	20,989		20,989	707	21,696
281-4 BUILDING	153	2.2798	51,796		51,796	1,744	53,540
291-8 PARKS & RECREATION	989	14.7370	334,811		334,811	11,272	346,083
341.351-5 PLANNING & ZONING	52	0.7748	17,604		17,604	593	18,197
381 COMMUNICATIONS	16	0.2384	5,417		5,417	182	5,599
401 CIP & TRANSPORTATION	325	4.8428	110,024		110,024	3,704	113,728
910 CD-COMMUNITY & ECONOMIC	54	0.8046	18,281		18,281	615	18,896
920 CRA - COMMUNITY	28	0.4172	9,479		9,479	319	9,798
930 LIBERTY CITY	8	0.1192	2,708		2,708	91	2,799
940 VIRGINIA KEY	118	1.7583	39,947		39,947	1,345	41,292
950 CIVILIAN INVESTIGATIVE PANEL	20	0.2980	6,771		6,771	228	6,999
980 ND - NON DEPARTMENTAL	29	0.4321	9,817		9,817	331	10,148
999 OTHER	43	0.6407	14,557		14,557	490	15,047
SubTotal	6,711	100.0000	2,271,905		2,271,905	65,035	2,336,940
Total	6,711	100.0000	2,271,905		2,271,905	65,035	2,336,940



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	92	1.8426	2,649		2,649		2,649
131 City Attorney	125	2.5035	3,600		3,600		3,600
150 City Manager's Office	146	2.9241	4,205		4,205		4,205
160 Finance - Director's Office	83	1.6623	2,390		2,390		2,390
171-4 Human Resources	113	2.2632	3,254		3,254		3,254
231 Management and Budget	144	2.8840	4,147		4,147		4,147
251 Information Technology	127	2.5436	3,657		3,657		3,657
261 Procurement	27	0.5408	778		778		778
271 Auditor General	46	0.9213	1,325		1,325	46	1,371
301-3 Risk Management	96	1.9227	2,765		2,765	96	2,861
371 Grants Administration	33	0.6609	950		950	33	983
151 NET - NEIGHBORHOOD	145	2.9041	4,176		4,176	144	4,320
152 CODE COMPLIANCE	27	0.5408	778		778	27	805
181-9 FIRE-RESCUE	1,127	22.5715	32,456		32,456	1,118	33,574
190-1 POLICE	301	6.0284	8,668		8,668	300	8,968
201-9 PUBLIC WORKS	79	1.5822	2,275		2,275	79	2,354
211-3 SOLID WASTE	54	1.0815	1,555		1,555	54	1,609
221 DEPT OF REAL ESTATE & ASSET	304	6.0885	8,755		8,755	303	9,058
242 GSA PROPERTY MNGT	822	16.4630	23,672		23,672	818	24,490
281-4 BUILDING	36	0.7210	1,037		1,037	36	1,073
291-8 PARKS & RECREATION	772	15.4616	22,232		22,232	768	23,000
341.351-5 PLANNING & ZONING	41	0.8212	1,181		1,181	41	1,222
381 COMMUNICATIONS	59	1.1817	1,699		1,699	59	1,758
401 CIP & TRANSPORTATION	52	1.0415	1,498		1,498	52	1,550
910 CD-COMMUNITY & ECONOMIC	39	0.7811	1,123		1,123	39	1,162



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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
920 CRA - COMMUNITY	14	0.2804	403		403	14	417
950 CIVILIAN INVESTIGATIVE PANEL	89	1.7825	2,563		2,563	89	2,652
SubTotal	4,993	100.0000	143,791		143,791	4,116	147,907
Total	4,993	100.0000	143,791		143,791	4,116	147,907

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

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	9,420	6,771	2,649
131 City Attorney	16,126	12,526	3,600
141 Civil Service Board	3,047	3,047	0
150 City Manager's Office	24,517	20,312	4,205
150.2 Agenda Coordination	4,739	4,739	0
160 Finance - Director's Office	16,947	14,557	2,390
161 Finance - General	2,031	2,031	0
162 Finance - Treasury	6,432	6,432	0
163 Finance - Financial	339	339	0
171-4 Human Resources	36,769	33,515	3,254
231 Management and Budget	12,949	8,802	4,147
241 GSA - Administration	30,130	30,130	0
243 GSA - Miami Riverside	16,588	16,588	0
244 GSA - Graphics	10,833	10,833	0
246 GSA - Light Fleet	45,025	45,025	0
247 GSA - Heavy Fleet	57,551	57,551	0
251 Information Technology	54,776	51,119	3,657
261 Procurement	16,689	15,911	778
271 Auditor General	9,770	8,399	1,371
301-3 Risk Management	17,908	15,047	2,861
431 Equal Opportunity &	1,750	1,750	0
371 Grants Administration	33,527	32,544	983
101 MAYOR	10,148	10,148	0
111-5 COMMISSIONERS	48,291	48,291	0
151 NET - NEIGHBORHOOD	19,367	15,047	4,320
150.3 OFFICE OF FILM AND	6,649	6,649	0
152 CODE COMPLIANCE	14,102	13,297	805
181-9 FIRE-RESCUE	446,842	413,268	33,574
190-1 POLICE	397,743	388,775	8,968
201-9 PUBLIC WORKS	76,890	74,536	2,354
211-3 SOLID WASTE	76,494	74,885	1,609
221 DEPT OF REAL ESTATE	150,080	141,022	9,058
242 GSA PROPERTY MNGT	113,722	89,232	24,490



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
245 GSA	21,696	21,696	0
281-4 BUILDING	54,613	53,540	1,073
291-8 PARKS &	369,083	346,083	23,000
341.351-5 PLANNING &	19,419	18,197	1,222
381 COMMUNICATIONS	7,357	5,599	1,758
401 CIP &	115,278	113,728	1,550
910 CD-COMMUNITY &	20,058	18,896	1,162
920 CRA - COMMUNITY	10,215	9,798	417
930 LIBERTY CITY	2,799	2,799	0
940 VIRGINIA KEY	41,292	41,292	0
950 CIVILIAN	9,651	6,999	2,652
980 ND - NON	10,148	10,148	0
999 OTHER	15,047	15,047	0
Direct Billed	0	0	0
Total	2,484,847	2,336,940	147,907



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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 taxpayers' assets are properly safeguarded.

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

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

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 271 Auditor General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,122,843			1,122,843
Major Machinery and Equipment	(1,492)			
Depreciation	(3,041)			
Total Deductions:	(4,533)			(4,533)
Building Depreciation	13,769		13,769	
Equipment Depreciation	2,324		2,324	
131 City Attorney	73,885	7,379	81,264	
141 Civil Service Board	982	121	1,103	
150 City Manager's Office	6,722	758	7,480	
160 Finance - Director's Office	1,541	469	2,010	
161 Finance - General Accounting	5,023	554	5,577	
162 Finance - Treasury Management	1,337	536	1,873	
163 Finance - Financial System Services	3,081	174	3,255	
171-4 Human Resources	7,713	944	8,657	
231 Management and Budget	10,776	1,016	11,792	
243 GSA - Miami Riverside Center	43,074	4,674	47,748	
251 Information Technology	38,761	3,398	42,159	
261 Procurement	9,450	320	9,770	
271 Auditor General		2,615	2,615	
301-3 Risk Management		4,863	4,863	
431 Equal Opportunity & Diversity		847	847	
Total Allocated Additions:	218,438	28,668	247,106	247,106
Total To Be Allocated:	1,336,748	28,668		1,365,416

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
Wages & Benefits			
Salaries	670,400	0	670,400
Fringe Benefits	64,494	0	64,494
Other Expense & Cost			
Retirement Contribution	208,500	0	208,500
Life and Health Insurance	127,800	0	127,800
Workers' Compensation	15,300	0	15,300
Professional Service	8,427	0	8,427
Travel and Per Diem	900	0	900
Postage	14	0	14
Rentals and Leases	731	0	731
Insurance	4,400	0	4,400
Repair and Maintenance	5,600	0	5,600
Office Supplies & Minor Equipment	6,080	0	6,080
Publications, Subscriptions, & Membershi	5,664	0	5,664
*Major Machinery and Equipment	1,492	1,492	0
*Depreciation	3,041	3,041	0
Departmental Totals			
Total Expenditures	1,122,843	4,533	1,118,310
Deductions			
Total Deductions	(4,533)	(4,533)	0
Functional Cost			
Functional Cost	1,118,310	0	1,118,310
Allocation Step 1			
Inbound- All Others	218,438	218,438	0
Reallocate Admin Costs	(218,438)	(218,438)	218,438
1st Allocation	1,336,748	0	1,336,748



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
<hr/>			
Allocation Step 2			
Inbound- All Others	28,668	28,668	0
Reallocate Admin Costs		(28,668)	28,668
2nd Allocation	28,668	0	28,668
Total For 00200 271 Auditor General			
Total Allocated	1,365,416	0	1,365,416



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	1,665,370	0.2913	3,894		3,894		3,894
131 City Attorney	6,928,876	1.2121	16,202		16,202		16,202
141 Civil Service Board	427,448	0.0748	1,000		1,000		1,000
150 City Manager's Office	2,674,866	0.4679	6,255		6,255		6,255
150.2 Agenda Coordination	299,886	0.0525	701		701		701
160 Finance - Director's Office	1,534,861	0.2685	3,589		3,589		3,589
161 Finance - General Accounting	2,896,565	0.5067	6,773		6,773		6,773
162 Finance - Treasury Management	3,200,774	0.5599	7,484		7,484		7,484
163 Finance - Financial System Services	440,674	0.0771	1,030		1,030		1,030
171-4 Human Resources	3,652,663	0.6390	8,541		8,541		8,541
231 Management and Budget	1,794,374	0.3139	4,196		4,196		4,196
241 GSA - Administration	2,234,583	0.3909	5,225		5,225		5,225
243 GSA - Miami Riverside Center	1,323,883	0.2316	3,096		3,096		3,096
244 GSA - Graphics	511,173	0.0894	1,195		1,195		1,195
246 GSA - Light Fleet	5,267,503	0.9214	12,317		12,317		12,317
247 GSA - Heavy Fleet	7,506,420	1.3131	17,553		17,553		17,553
251 Information Technology	8,486,118	1.4845	19,843		19,843		19,843
261 Procurement	2,064,911	0.3612	4,828		4,828		4,828
271 Auditor General	1,118,310	0.1956	2,615		2,615		2,615
301-3 Risk Management	2,637,786	0.4614	6,168		6,168	146	6,314
431 Equal Opportunity & Diversity	352,083	0.0616	823		823	19	842
371 Grants Administration	3,585,398	0.6272	8,384		8,384	199	8,583
101 MAYOR	1,387,508	0.2427	3,244		3,244	77	3,321
111-5 COMMISSIONERS	1,100,896	0.1926	2,574		2,574	61	2,635
151 NET - NEIGHBORHOOD	3,815,668	0.6675	8,922		8,922	211	9,133



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	307,703	0.0538	720		720	17	737
152 CODE COMPLIANCE	4,306,869	0.7534	10,071		10,071	239	10,310
181-9 FIRE-RESCUE	118,969,784	20.8111	278,192		278,192	6,589	284,781
190-1 POLICE	201,085,707	35.1752	470,209		470,209	11,137	481,346
201-9 PUBLIC WORKS	21,706,438	3.7971	50,757		50,757	1,202	51,959
211-3 SOLID WASTE	29,428,296	5.1478	68,813		68,813	1,630	70,443
221 DEPT OF REAL ESTATE & ASSET	14,398,683	2.5187	33,669		33,669	797	34,466
242 GSA PROPERTY MNGT	3,756,231	0.6571	8,783		8,783	208	8,991
245 GSA COMMUNICATIONS SERVICES	1,027,811	0.1798	2,403		2,403	57	2,460
281-4 BUILDING	10,025,419	1.7537	23,443		23,443	555	23,998
291-8 PARKS & RECREATION	34,318,398	6.0032	80,248		80,248	1,901	82,149
341.351-5 PLANNING & ZONING	6,502,343	1.1374	15,205		15,205	360	15,565
381 COMMUNICATIONS	1,039,581	0.1819	2,431		2,431	58	2,489
401 CIP & TRANSPORTATION	14,273,196	2.4968	33,376		33,376	790	34,166
910 CD-COMMUNITY & ECONOMIC	5,135,528	0.8983	12,009		12,009	284	12,293
920 CRA - COMMUNITY	12,547,516	2.1949	29,340		29,340	695	30,035
930 LIBERTY CITY	216,383	0.0379	506		506	12	518
940 VIRGINIA KEY	592,485	0.1036	1,385		1,385	33	1,418
980 ND - NON DEPARTMENTAL	25,118,503	4.3939	58,736		58,736	1,391	60,127
SubTotal	571,665,471	100.0000	1,336,748		1,336,748	28,668	1,365,416
Total	571,665,471	100.0000	1,336,748		1,336,748	28,668	1,365,416



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .4 - Detail Activity Allocations
For Department 271 Auditor General**

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY14 Trial Balance



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
121 City Clerk	3,894	3,894
131 City Attorney	16,202	16,202
141 Civil Service Board	1,000	1,000
150 City Manager's Office	6,255	6,255
150.2 Agenda Coordination	701	701
160 Finance - Director's Office	3,589	3,589
161 Finance - General	6,773	6,773
162 Finance - Treasury	7,484	7,484
163 Finance - Financial	1,030	1,030
171-4 Human Resources	8,541	8,541
231 Management and Budget	4,196	4,196
241 GSA - Administration	5,225	5,225
243 GSA - Miami Riverside	3,096	3,096
244 GSA - Graphics	1,195	1,195
246 GSA - Light Fleet	12,317	12,317
247 GSA - Heavy Fleet	17,553	17,553
251 Information Technology	19,843	19,843
261 Procurement	4,828	4,828
271 Auditor General	2,615	2,615
301-3 Risk Management	6,314	6,314
431 Equal Opportunity &	842	842
371 Grants Administration	8,583	8,583
101 MAYOR	3,321	3,321
111-5 COMMISSIONERS	2,635	2,635
151 NET - NEIGHBORHOOD	9,133	9,133
150.3 OFFICE OF FILM AND	737	737
152 CODE COMPLIANCE	10,310	10,310
181-9 FIRE-RESCUE	284,781	284,781
190-1 POLICE	481,346	481,346
201-9 PUBLIC WORKS	51,959	51,959
211-3 SOLID WASTE	70,443	70,443
221 DEPT OF REAL ESTATE	34,466	34,466
242 GSA PROPERTY MNGT	8,991	8,991



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
245 GSA	2,460	2,460
281-4 BUILDING	23,998	23,998
291-8 PARKS &	82,149	82,149
341.351-5 PLANNING &	15,565	15,565
381 COMMUNICATIONS	2,489	2,489
401 CIP &	34,166	34,166
910 CD-COMMUNITY &	12,293	12,293
920 CRA - COMMUNITY	30,035	30,035
930 LIBERTY CITY	518	518
940 VIRGINIA KEY	1,418	1,418
980 ND - NON	60,127	60,127
Direct Billed	0	0
Total	1,365,416	1,365,416



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 301-3 Risk Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,660,028			2,660,028
Major Machinery and Equipment	(19,111)			
Depreciation	(3,131)			
Total Deductions:	(22,242)			(22,242)
Building Depreciation	7,756		7,756	
Equipment Depreciation	1,738		1,738	
131 City Attorney	111,556	11,142	122,698	
141 Civil Service Board	1,963	242	2,205	
150 City Manager's Office	13,443	1,516	14,959	
150.2 Agenda Coordination	556	129	685	
160 Finance - Director's Office	3,082	937	4,019	
161 Finance - General Accounting	17,212	1,905	19,117	
162 Finance - Treasury Management	26,075	11,437	37,512	
163 Finance - Financial System Services	5,019	287	5,306	
171-4 Human Resources	16,673	2,036	18,709	
231 Management and Budget	5,388	508	5,896	
243 GSA - Miami Riverside Center	24,573	2,971	27,544	
244 GSA - Graphics	2,734	1,183	3,917	
246 GSA - Light Fleet	846	70	916	
251 Information Technology	100,967	8,847	109,814	
261 Procurement	17,322	586	17,908	
271 Auditor General	6,168	146	6,314	
301-3 Risk Management		9,749	9,749	
431 Equal Opportunity & Diversity		1,695	1,695	
Total Allocated Additions:	363,071	55,386	418,457	418,457
Total To Be Allocated:	3,000,857	55,386		3,056,243



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Wages & Benefits					
Salaries	1,184,758	0	272,494	746,398	23,695
Fringe Benefits	100,750	0	23,173	63,472	2,015
Other Expense & Cost					
Retirement Contribution	524,400	0	120,612	330,372	10,488
Life and Health Insurance	269,800	0	62,054	169,974	5,396
Workers' Compensation	134,407	0	30,914	84,676	2,688
Unemployment Compensation	60,932	0	14,014	38,387	1,219
Professional Service	299,563	0	68,899	188,726	5,991
Travel and Per Diem	10,096	0	2,322	6,360	202
Communications & Relations	314	0	72	199	6
Postage	3,998	0	920	2,518	80
Rentals and Leases	2,551	0	587	1,607	51
Insurance	15,680	0	3,606	9,878	314
Repair and Maintenance	11,300	0	2,599	7,119	226
Advertising and Relations	1,215	0	279	766	24
Office Supplies & Minor Equipment	14,196	0	3,265	8,943	284
Publications, Subscriptions, & Membershi	3,826	0	880	2,409	77
*Major Machinery and Equipment	19,111	19,111	0	0	0
*Depreciation	3,131	3,131	0	0	0
Departmental Totals					
Total Expenditures	2,660,028	22,242	606,690	1,661,804	52,756
Deductions					
Total Deductions	(22,242)	(22,242)	0	0	0
Functional Cost					
Functional Cost	2,637,786	0	606,690	1,661,804	52,756
Allocation Step 1					
Inbound- All Others	363,071	363,071	0	0	0
Reallocate Admin Costs		(363,071)	83,506	228,736	7,261
1st Allocation	3,000,857	0	690,196	1,890,540	60,017



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	55,386	55,386	0	0	0
Reallocate Admin Costs		(55,386)	12,739	34,892	1,108
2nd Allocation	55,386	0	12,739	34,892	1,108
Total For 00210 301-3 Risk Management					
Total Allocated	3,056,243	0	702,935	1,925,432	61,125



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
Wages & Benefits		
Salaries	118,476	23,695
Fringe Benefits	10,075	2,015
Other Expense & Cost		
Retirement Contribution	52,440	10,488
Life and Health Insurance	26,980	5,396
Workers' Compensation	13,441	2,688
Unemployment Compensation	6,093	1,219
Professional Service	29,956	5,991
Travel and Per Diem	1,010	202
Communications & Relations	31	6
Postage	400	80
Rentals and Leases	255	51
Insurance	1,568	314
Repair and Maintenance	1,130	226
Advertising and Relations	122	24
Office Supplies & Minor Equipment	1,420	284
Publications, Subscriptions, & Membershi	383	77
*Major Machinery and Equipment	0	0
*Depreciation	0	0
Departmental Totals		
Total Expenditures	263,780	52,756
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	263,780	52,756
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	36,307	7,261
1st Allocation	300,087	60,017



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	5,539	1,108
2nd Allocation	5,539	1,108
Total For 00210 301-3 Risk Management		
Total Allocated	305,626	61,125



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	3,437	0.0254	175		175		175
150 City Manager's Office	17,288	0.1278	882		882		882
160 Finance - Director's Office	777	0.0057	40		40		40
171-4 Human Resources	9,315	0.0689	475		475		475
241 GSA - Administration	405,704	2.9999	20,705		20,705		20,705
251 Information Technology	19,028	0.1407	971		971		971
151 NET - NEIGHBORHOOD	91,310	0.6752	4,660		4,660	89	4,749
181-9 FIRE-RESCUE	2,720,953	20.1198	138,866		138,866	2,652	141,518
190-1 POLICE	8,565,905	63.3400	437,171		437,171	8,351	445,522
201-9 PUBLIC WORKS	62,228	0.4601	3,176		3,176	61	3,237
211-3 SOLID WASTE	1,060,808	7.8440	54,139		54,139	1,034	55,173
221 DEPT OF REAL ESTATE & ASSET	45,507	0.3365	2,322		2,322	44	2,366
281-4 BUILDING	5,589	0.0413	285		285	5	290
291-8 PARKS & RECREATION	478,326	3.5369	24,412		24,412	466	24,878
341.351-5 PLANNING & ZONING	34,249	0.2533	1,748		1,748	33	1,781
381 COMMUNICATIONS	1,760	0.0130	90		90	2	92
910 CD-COMMUNITY & ECONOMIC	1,554	0.0115	79		79	2	81
SubTotal	13,523,738	100.0000	690,196		690,196	12,739	702,935
Total	13,523,738	100.0000	690,196		690,196	12,739	702,935

Allocation Basis: Total Worker Compensation Expenditures by Department

Allocation Source: Risk Management - Worker Compensation Expense Report



All Monetary Values Are \$ Dollars
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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	0.2664	5,037		5,037		5,037
131 City Attorney	49	1.0879	20,568		20,568		20,568
141 Civil Service Board	6	0.1332	2,518		2,518		2,518
150 City Manager's Office	19	0.4218	7,975		7,975		7,975
150.2 Agenda Coordination	2	0.0444	839		839		839
160 Finance - Director's Office	5	0.1110	2,099		2,099		2,099
161 Finance - General Accounting	26	0.5773	10,913		10,913		10,913
162 Finance - Treasury Management	29	0.6439	12,173		12,173		12,173
163 Finance - Financial System Services	3	0.0666	1,259		1,259		1,259
171-4 Human Resources	32	0.7105	13,432		13,432		13,432
231 Management and Budget	13	0.2886	5,457		5,457		5,457
241 GSA - Administration	8	0.1776	3,358		3,358		3,358
243 GSA - Miami Riverside Center	11	0.2442	4,617		4,617		4,617
244 GSA - Graphics	5	0.1110	2,099		2,099		2,099
246 GSA - Light Fleet	32	0.7105	13,432		13,432		13,432
247 GSA - Heavy Fleet	33	0.7327	13,852		13,852		13,852
251 Information Technology	57	1.2655	23,926		23,926		23,926
261 Procurement	19	0.4218	7,975		7,975		7,975
271 Auditor General	10	0.2220	4,197		4,197		4,197
301-3 Risk Management	20	0.4441	8,395		8,395		8,395
431 Equal Opportunity & Diversity	3	0.0666	1,259		1,259	25	1,284
371 Grants Administration	35	0.7771	14,691		14,691	297	14,988
101 MAYOR	13	0.2886	5,457		5,457	110	5,567
111-5 COMMISSIONERS	32	0.7105	13,432		13,432	271	13,703
151 NET - NEIGHBORHOOD	101	2.2425	42,394		42,394	857	43,251



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	5	0.1110	2,099		2,099	42	2,141
152 CODE COMPLIANCE	48	1.0657	20,148		20,148	407	20,555
181-9 FIRE-RESCUE	800	17.7620	335,798		335,798	6,787	342,585
190-1 POLICE	1,574	34.9470	660,681		660,681	13,353	674,034
201-9 PUBLIC WORKS	122	2.7087	51,209		51,209	1,035	52,244
211-3 SOLID WASTE	196	4.3517	82,270		82,270	1,663	83,933
221 DEPT OF REAL ESTATE & ASSET	59	1.3099	24,765		24,765	501	25,266
242 GSA PROPERTY MNGT	37	0.8215	15,531		15,531	314	15,845
245 GSA COMMUNICATIONS SERVICES	8	0.1776	3,358		3,358	68	3,426
281-4 BUILDING	80	1.7762	33,580		33,580	679	34,259
291-8 PARKS & RECREATION	847	18.8055	355,526		355,526	7,185	362,711
341.351-5 PLANNING & ZONING	60	1.3321	25,185		25,185	509	25,694
381 COMMUNICATIONS	8	0.1776	3,358		3,358	68	3,426
401 CIP & TRANSPORTATION	40	0.8881	16,790		16,790	339	17,129
910 CD-COMMUNITY & ECONOMIC	30	0.6661	12,592		12,592	255	12,847
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0888	1,679		1,679	34	1,713
960 PENSION	10	0.2220	4,197		4,197	85	4,282
970 COMPONENT UNITS	1	0.0222	420		420	8	428
SubTotal	4,504	100.0000	1,890,540		1,890,540	34,892	1,925,432
Total	4,504	100.0000	1,890,540		1,890,540	34,892	1,925,432

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	0.0695	42		42		42
241 GSA - Administration	123	4.2753	2,566		2,566		2,566
243 GSA - Miami Riverside Center	1	0.0348	21		21		21
251 Information Technology	5	0.1738	104		104		104
261 Procurement	1	0.0348	21		21		21
301-3 Risk Management	1	0.0348	21		21		21
101 MAYOR	5	0.1738	104		104	2	106
111-5 COMMISSIONERS	11	0.3823	229		229	4	233
151 NET - NEIGHBORHOOD	53	1.8422	1,106		1,106	21	1,127
150.3 OFFICE OF FILM AND	1	0.0348	21		21		21
152 CODE COMPLIANCE	46	1.5989	960		960	19	979
181-9 FIRE-RESCUE	205	7.1255	4,276		4,276	83	4,359
190-1 POLICE	1,761	61.2092	36,735		36,735	714	37,449
201-9 PUBLIC WORKS	130	4.5186	2,712		2,712	52	2,764
211-3 SOLID WASTE	203	7.0560	4,235		4,235	82	4,317
221 DEPT OF REAL ESTATE & ASSET	15	0.5214	313		313	6	319
242 GSA PROPERTY MNGT	12	0.4171	250		250	5	255
245 GSA COMMUNICATIONS SERVICES	1	0.0348	21		21		21
281-4 BUILDING	38	1.3208	793		793	15	808
291-8 PARKS & RECREATION	188	6.5346	3,922		3,922	76	3,998
381 COMMUNICATIONS	6	0.2086	125		125	2	127
401 CIP & TRANSPORTATION	60	2.0855	1,252		1,252	24	1,276
910 CD-COMMUNITY & ECONOMIC	7	0.2433	146		146	3	149
920 CRA - COMMUNITY	1	0.0348	21		21		21
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0348	21		21		21



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .4 - Detail Activity Allocations
 For Department 301-3 Risk Management**

Activity - Auto Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	2,877	100.0000	60,017		60,017	1,108	61,125
Total	2,877	100.0000	60,017		60,017	1,108	61,125

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	0.2664	800		800		800
131 City Attorney	49	1.0879	3,265		3,265		3,265
141 Civil Service Board	6	0.1332	400		400		400
150 City Manager's Office	19	0.4218	1,266		1,266		1,266
150.2 Agenda Coordination	2	0.0444	133		133		133
160 Finance - Director's Office	5	0.1110	333		333		333
161 Finance - General Accounting	26	0.5773	1,732		1,732		1,732
162 Finance - Treasury Management	29	0.6439	1,932		1,932		1,932
163 Finance - Financial System Services	3	0.0666	200		200		200
171-4 Human Resources	32	0.7105	2,132		2,132		2,132
231 Management and Budget	13	0.2886	866		866		866
241 GSA - Administration	8	0.1776	533		533		533
243 GSA - Miami Riverside Center	11	0.2442	733		733		733
244 GSA - Graphics	5	0.1110	333		333		333
246 GSA - Light Fleet	32	0.7105	2,132		2,132		2,132
247 GSA - Heavy Fleet	33	0.7327	2,199		2,199		2,199
251 Information Technology	57	1.2655	3,798		3,798		3,798
261 Procurement	19	0.4218	1,266		1,266		1,266
271 Auditor General	10	0.2220	666		666		666
301-3 Risk Management	20	0.4441	1,333		1,333		1,333
431 Equal Opportunity & Diversity	3	0.0666	200		200	4	204
371 Grants Administration	35	0.7771	2,332		2,332	47	2,379
101 MAYOR	13	0.2886	866		866	18	884
111-5 COMMISSIONERS	32	0.7105	2,132		2,132	43	2,175
151 NET - NEIGHBORHOOD	101	2.2425	6,729		6,729	136	6,865



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	5	0.1110	333		333	7	340
152 CODE COMPLIANCE	48	1.0657	3,198		3,198	65	3,263
181-9 FIRE-RESCUE	800	17.7620	53,301		53,301	1,077	54,378
190-1 POLICE	1,574	34.9470	104,870		104,870	2,120	106,990
201-9 PUBLIC WORKS	122	2.7087	8,128		8,128	164	8,292
211-3 SOLID WASTE	196	4.3517	13,059		13,059	264	13,323
221 DEPT OF REAL ESTATE & ASSET	59	1.3099	3,931		3,931	79	4,010
242 GSA PROPERTY MNGT	37	0.8215	2,465		2,465	50	2,515
245 GSA COMMUNICATIONS SERVICES	8	0.1776	533		533	11	544
281-4 BUILDING	80	1.7762	5,330		5,330	108	5,438
291-8 PARKS & RECREATION	847	18.8055	56,433		56,433	1,141	57,574
341.351-5 PLANNING & ZONING	60	1.3321	3,998		3,998	81	4,079
381 COMMUNICATIONS	8	0.1776	533		533	11	544
401 CIP & TRANSPORTATION	40	0.8881	2,665		2,665	54	2,719
910 CD-COMMUNITY & ECONOMIC	30	0.6661	1,999		1,999	40	2,039
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0888	267		267	5	272
960 PENSION	10	0.2220	666		666	13	679
970 COMPONENT UNITS	1	0.0222	67		67	1	68
SubTotal	4,504	100.0000	300,087		300,087	5,539	305,626
Total	4,504	100.0000	300,087		300,087	5,539	305,626

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	60,017		60,017	1,108	61,125
SubTotal	100	100.0000	60,017		60,017	1,108	61,125
Total	100	100.0000	60,017		60,017	1,108	61,125

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	5,837	0	5,037	0	800	0
131 City Attorney	24,050	175	20,568	42	3,265	0
141 Civil Service Board	2,918	0	2,518	0	400	0
150 City Manager's Office	10,123	882	7,975	0	1,266	0
150.2 Agenda Coordination	972	0	839	0	133	0
160 Finance - Director's Office	2,472	40	2,099	0	333	0
161 Finance - General	12,645	0	10,913	0	1,732	0
162 Finance - Treasury	14,105	0	12,173	0	1,932	0
163 Finance - Financial	1,459	0	1,259	0	200	0
171-4 Human Resources	16,039	475	13,432	0	2,132	0
231 Management and Budget	6,323	0	5,457	0	866	0
241 GSA - Administration	27,162	20,705	3,358	2,566	533	0
243 GSA - Miami Riverside	5,371	0	4,617	21	733	0
244 GSA - Graphics	2,432	0	2,099	0	333	0
246 GSA - Light Fleet	15,564	0	13,432	0	2,132	0
247 GSA - Heavy Fleet	16,051	0	13,852	0	2,199	0
251 Information Technology	28,799	971	23,926	104	3,798	0
261 Procurement	9,262	0	7,975	21	1,266	0
271 Auditor General	4,863	0	4,197	0	666	0
301-3 Risk Management	9,749	0	8,395	21	1,333	0
431 Equal Opportunity &	1,488	0	1,284	0	204	0
371 Grants Administration	17,367	0	14,988	0	2,379	0
101 MAYOR	6,557	0	5,567	106	884	0
111-5 COMMISSIONERS	16,111	0	13,703	233	2,175	0
151 NET - NEIGHBORHOOD	55,992	4,749	43,251	1,127	6,865	0
150.3 OFFICE OF FILM AND	2,502	0	2,141	21	340	0
152 CODE COMPLIANCE	24,797	0	20,555	979	3,263	0
181-9 FIRE-RESCUE	542,840	141,518	342,585	4,359	54,378	0
190-1 POLICE	1,325,120	445,522	674,034	37,449	106,990	61,125
201-9 PUBLIC WORKS	66,537	3,237	52,244	2,764	8,292	0
211-3 SOLID WASTE	156,746	55,173	83,933	4,317	13,323	0
221 DEPT OF REAL ESTATE	31,961	2,366	25,266	319	4,010	0
242 GSA PROPERTY MNGT	18,615	0	15,845	255	2,515	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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
245 GSA	3,991	0	3,426	21	544	0
281-4 BUILDING	40,795	290	34,259	808	5,438	0
291-8 PARKS &	449,161	24,878	362,711	3,998	57,574	0
341.351-5 PLANNING &	31,554	1,781	25,694	0	4,079	0
381 COMMUNICATIONS	4,189	92	3,426	127	544	0
401 CIP &	21,124	0	17,129	1,276	2,719	0
910 CD-COMMUNITY &	15,116	81	12,847	149	2,039	0
920 CRA - COMMUNITY	21	0	0	21	0	0
950 CIVILIAN	2,006	0	1,713	21	272	0
960 PENSION	4,961	0	4,282	0	679	0
970 COMPONENT UNITS	496	0	428	0	68	0
Direct Billed	0	0	0	0	0	0
Total	3,056,243	702,935	1,925,432	61,125	305,626	61,125



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .2 - Costs To Be Allocated
 For Department 431 Equal Opportunity & Diversity**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	352,083			352,083
131 City Attorney	1,034	103	1,137	
141 Civil Service Board	294	36	330	
150 City Manager's Office	2,016	227	2,243	
160 Finance - Director's Office	462	141	603	
161 Finance - General Accounting	1,753	192	1,945	
162 Finance - Treasury Management	740	296	1,036	
163 Finance - Financial System Services	965	54	1,019	
171-4 Human Resources	2,314	283	2,597	
231 Management and Budget	2,694	254	2,948	
243 GSA - Miami Riverside Center	10	11	21	
244 GSA - Graphics	278	120	398	
251 Information Technology	13,056	1,110	14,166	
261 Procurement	1,693	57	1,750	
271 Auditor General	823	19	842	
301-3 Risk Management	1,459	29	1,488	
431 Equal Opportunity & Diversity		254	254	
Total Allocated Additions:	<u>29,591</u>	<u>3,186</u>	<u>32,777</u>	<u>32,777</u>
Total To Be Allocated:	<u><u>381,674</u></u>	<u><u>3,186</u></u>		<u><u>384,860</u></u>

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 431 Equal Opportunity & Diversity**

	Total	General & Admin	EO & Diversity
Wages & Benefits			
Salaries	199,063	0	199,063
Fringe Benefits	20,026	0	20,026
Other Expense & Cost			
Retirement Contribution	79,700	0	79,700
Life and Health Insurance	42,600	0	42,600
Workers' Compensation	5,100	0	5,100
Travel and Per Diem	197	0	197
Postage	124	0	124
Rentals and Leases	731	0	731
Insurance	1,300	0	1,300
Repair and Maintenance	1,700	0	1,700
Printing and Graphics	140	0	140
Office Supplies & Minor Equipment	1,234	0	1,234
Publications, Subscriptions, & Membershi	168	0	168
Departmental Totals			
Total Expenditures	352,083	0	352,083
Deductions			
Total Deductions	0	0	0
Functional Cost	352,083	0	352,083
Allocation Step 1			
Inbound- All Others	29,591	29,591	0
Reallocate Admin Costs		(29,591)	29,591
1st Allocation	381,674	0	381,674
Allocation Step 2			
Inbound- All Others	3,186	3,186	0
Reallocate Admin Costs		(3,186)	3,186
2nd Allocation	3,186	0	3,186



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	384,860	0	384,860



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	0.2664	1,017		1,017		1,017
131 City Attorney	49	1.0879	4,152		4,152		4,152
141 Civil Service Board	6	0.1332	508		508		508
150 City Manager's Office	19	0.4218	1,610		1,610		1,610
150.2 Agenda Coordination	2	0.0444	169		169		169
160 Finance - Director's Office	5	0.1110	424		424		424
161 Finance - General Accounting	26	0.5773	2,203		2,203		2,203
162 Finance - Treasury Management	29	0.6439	2,457		2,457		2,457
163 Finance - Financial System Services	3	0.0666	254		254		254
171-4 Human Resources	32	0.7105	2,712		2,712		2,712
231 Management and Budget	13	0.2886	1,102		1,102		1,102
241 GSA - Administration	8	0.1776	678		678		678
243 GSA - Miami Riverside Center	11	0.2442	932		932		932
244 GSA - Graphics	5	0.1110	424		424		424
246 GSA - Light Fleet	32	0.7105	2,712		2,712		2,712
247 GSA - Heavy Fleet	33	0.7327	2,796		2,796		2,796
251 Information Technology	57	1.2655	4,830		4,830		4,830
261 Procurement	19	0.4218	1,610		1,610		1,610
271 Auditor General	10	0.2220	847		847		847
301-3 Risk Management	20	0.4441	1,695		1,695		1,695
431 Equal Opportunity & Diversity	3	0.0666	254		254		254
371 Grants Administration	35	0.7771	2,966		2,966	27	2,993
101 MAYOR	13	0.2886	1,102		1,102	10	1,112
111-5 COMMISSIONERS	32	0.7105	2,712		2,712	25	2,737
151 NET - NEIGHBORHOOD	101	2.2425	8,559		8,559	78	8,637



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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
150.3 OFFICE OF FILM AND	5	0.1110	424		424	4	428
152 CODE COMPLIANCE	48	1.0657	4,068		4,068	37	4,105
181-9 FIRE-RESCUE	800	17.7620	67,793		67,793	620	68,413
190-1 POLICE	1,574	34.9470	133,384		133,384	1,219	134,603
201-9 PUBLIC WORKS	122	2.7087	10,338		10,338	95	10,433
211-3 SOLID WASTE	196	4.3517	16,609		16,609	152	16,761
221 DEPT OF REAL ESTATE & ASSET	59	1.3099	5,000		5,000	46	5,046
242 GSA PROPERTY MNGT	37	0.8215	3,135		3,135	29	3,164
245 GSA COMMUNICATIONS SERVICES	8	0.1776	678		678	6	684
281-4 BUILDING	80	1.7762	6,779		6,779	62	6,841
291-8 PARKS & RECREATION	847	18.8055	71,776		71,776	657	72,433
341.351-5 PLANNING & ZONING	60	1.3321	5,084		5,084	47	5,131
381 COMMUNICATIONS	8	0.1776	678		678	6	684
401 CIP & TRANSPORTATION	40	0.8881	3,390		3,390	31	3,421
910 CD-COMMUNITY & ECONOMIC	30	0.6661	2,542		2,542	23	2,565
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0888	339		339	3	342
960 PENSION	10	0.2220	847		847	8	855
970 COMPONENT UNITS	1	0.0222	85		85	1	86
SubTotal	4,504	100.0000	381,674		381,674	3,186	384,860
Total	4,504	100.0000	381,674		381,674	3,186	384,860

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
121 City Clerk	1,017	1,017
131 City Attorney	4,152	4,152
141 Civil Service Board	508	508
150 City Manager's Office	1,610	1,610
150.2 Agenda Coordination	169	169
160 Finance - Director's Office	424	424
161 Finance - General	2,203	2,203
162 Finance - Treasury	2,457	2,457
163 Finance - Financial	254	254
171-4 Human Resources	2,712	2,712
231 Management and Budget	1,102	1,102
241 GSA - Administration	678	678
243 GSA - Miami Riverside	932	932
244 GSA - Graphics	424	424
246 GSA - Light Fleet	2,712	2,712
247 GSA - Heavy Fleet	2,796	2,796
251 Information Technology	4,830	4,830
261 Procurement	1,610	1,610
271 Auditor General	847	847
301-3 Risk Management	1,695	1,695
431 Equal Opportunity &	254	254
371 Grants Administration	2,993	2,993
101 MAYOR	1,112	1,112
111-5 COMMISSIONERS	2,737	2,737
151 NET - NEIGHBORHOOD	8,637	8,637
150.3 OFFICE OF FILM AND	428	428
152 CODE COMPLIANCE	4,105	4,105
181-9 FIRE-RESCUE	68,413	68,413
190-1 POLICE	134,603	134,603
201-9 PUBLIC WORKS	10,433	10,433
211-3 SOLID WASTE	16,761	16,761
221 DEPT OF REAL ESTATE	5,046	5,046
242 GSA PROPERTY MNGT	3,164	3,164



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
245 GSA	684	684
281-4 BUILDING	6,841	6,841
291-8 PARKS &	72,433	72,433
341.351-5 PLANNING &	5,131	5,131
381 COMMUNICATIONS	684	684
401 CIP &	3,421	3,421
910 CD-COMMUNITY &	2,565	2,565
950 CIVILIAN	342	342
960 PENSION	855	855
970 COMPONENT UNITS	86	86
 Direct Billed	 0	 0
 Total	 <u>384,860</u>	 <u>384,860</u>



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .2 - Costs To Be Allocated
For Department 371 Grants Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,696,746			3,696,746
Major Machinery and Equipment	(12,059)			
Depreciation	(99,289)			
Total Deductions:	(111,348)			(111,348)
Building Depreciation	4,333		4,333	
Equipment Depreciation	67,172		67,172	
131 City Attorney	31,925	3,189	35,114	
141 Civil Service Board	3,436	424	3,860	
150 City Manager's Office	23,526	2,653	26,179	
150.2 Agenda Coordination	11,111	2,580	13,691	
160 Finance - Director's Office	5,393	1,640	7,033	
161 Finance - General Accounting	68,296	7,360	75,656	
162 Finance - Treasury Management	6,298	2,524	8,822	
163 Finance - Financial System Services	5,231	293	5,524	
171-4 Human Resources	26,997	3,303	30,300	
231 Management and Budget	26,940	2,539	29,479	
243 GSA - Miami Riverside Center	13,670	1,597	15,267	
244 GSA - Graphics	3,611	1,562	5,173	
251 Information Technology	102,361	8,914	111,275	
261 Procurement	32,434	1,093	33,527	
271 Auditor General	8,384	199	8,583	
301-3 Risk Management	17,023	344	17,367	
431 Equal Opportunity & Diversity	2,966	27	2,993	
Total Allocated Additions:	461,107	40,241	501,348	501,348
Total To Be Allocated:	4,046,505	40,241		4,086,746



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
Wages & Benefits				
Salaries	1,720,632	0	636,634	1,083,998
Fringe Benefits	148,591	0	54,979	93,612
Other Expense & Cost				
Retirement Contribution	573,920	0	212,350	361,570
Life and Health Insurance	496,625	0	183,751	312,874
Workers' Compensation	59,455	0	21,998	37,457
Professional Service	449,467	0	166,303	283,164
Travel and Per Diem	10,694	0	3,957	6,737
Communications & Relations	962	0	356	606
Postage	1,985	0	734	1,251
Utility Services	300	0	111	189
Rentals and Leases	812	0	300	512
Insurance	6,200	0	2,294	3,906
Repair and Maintenance	27,000	0	9,990	17,010
Advertising and Relations	102	0	38	64
Other Current Charges	40,533	0	14,997	25,536
Office Supplies & Minor Equipment	29,166	0	10,791	18,375
Publications, Subscriptions, & Membershi	18,954	0	7,013	11,941
*Major Machinery and Equipment	12,059	12,059	0	0
*Depreciation	99,289	99,289	0	0
Departmental Totals				
Total Expenditures	3,696,746	111,348	1,326,596	2,258,802
Deductions				
Total Deductions	(111,348)	(111,348)	0	0
Functional Cost				
Functional Cost	3,585,398	0	1,326,596	2,258,802
Allocation Step 1				
Inbound- All Others	461,107	461,107	0	0
Reallocate Admin Costs		(461,107)	170,610	290,497
1st Allocation	4,046,505	0	1,497,206	2,549,299



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .3 - Costs Allocated By Activity
 For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
Allocation Step 2				
Inbound- All Others	40,241	40,241	0	0
Reallocate Admin Costs		(40,241)	14,889	25,352
2nd Allocation	40,241	0	14,889	25,352
Total For 00230 371 Grants Administration				
Total Allocated	4,086,746	0	1,512,095	2,574,651



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
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	16	18.3908	275,348		275,348	2,738	278,086
190-1 POLICE	22	25.2874	378,604		378,604	3,765	382,369
221 DEPT OF REAL ESTATE & ASSET	2	2.2989	34,419		34,419	342	34,761
291-8 PARKS & RECREATION	4	4.5977	68,837		68,837	685	69,522
401 CIP & TRANSPORTATION	7	8.0460	120,465		120,465	1,198	121,663
910 CD-COMMUNITY & ECONOMIC	36	41.3792	619,533		619,533	6,161	625,694
SubTotal	87	100.0000	1,497,206		1,497,206	14,889	1,512,095
Total	87	100.0000	1,497,206		1,497,206	14,889	1,512,095

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 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	2,549,299		2,549,299	25,352	2,574,651
SubTotal	100	100.0000	2,549,299		2,549,299	25,352	2,574,651
Total	100	100.0000	2,549,299		2,549,299	25,352	2,574,651

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2017 BASED ON ACTUALS AS OF SEPTEMBER 30, 2015
 Schedule .5 - Allocation Summary
 For Department 371 Grants Administration**

Receiving Department	Total	Grants Administration	Other Funding
181-9 FIRE-RESCUE	278,086	278,086	0
190-1 POLICE	382,369	382,369	0
221 DEPT OF REAL ESTATE	34,761	34,761	0
291-8 PARKS &	69,522	69,522	0
401 CIP &	121,663	121,663	0
910 CD-COMMUNITY &	625,694	625,694	0
999 OTHER	2,574,651	0	2,574,651
Direct Billed	0	0	0
Total	4,086,746	1,512,095	2,574,651



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Indirect Cost Rate Base Details

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
101-103-OFFICE OF THE MAYOR	511000	Executive Salaries	97,267
	512000	Regular Salaries and Wages	445,524
	513000	Other Salaries and Wages	95,827
	516000	Fringe Benefits	43,100
101-103-OFFICE OF THE MAYOR Total			681,718
111-115-COMMISSIONERS	511000	Executive Salaries	291,000
	512000	Regular Salaries and Wages	1,017,450
	513000	Other Salaries and Wages	56,539
	516000	Fringe Benefits	239,136
111-115-COMMISSIONERS Total			1,604,125
151-NEIGHBORHOOD ENHANCEMENT TEAM	512000	Regular Salaries and Wages	1,727,766
	513000	Other Salaries and Wages	889,563
	514000	Overtime	7,845
	516000	Fringe Benefits	35,374
	516010	Fringe Benefits - Tuition Reimb.	2,923
151-NEIGHBORHOOD ENHANCEMENT TEAM Total			2,663,472
152-CODE COMPLIANCE	512000	Regular Salaries and Wages	1,950,811
	513000	Other Salaries and Wages	22,691
	514000	Overtime	1,139
	516000	Fringe Benefits	28,816
152-CODE COMPLIANCE Total			2,003,456
154-OFFICE OF FILM AND ENTERTAINMENT	512000	Regular Salaries and Wages	168,959
	513000	Other Salaries and Wages	13,955
	516000	Fringe Benefits	1,519
	516010	Fringe Benefits - Tuition Reimb.	787
154-OFFICE OF FILM AND ENTERTAINMENT Total			185,219

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
181-189-FIRE RESCUE	511000	Executive Salaries	7,220
	512000	Regular Salaries and Wages	51,573,423
	513000	Other Salaries and Wages	393,528
	514000	Overtime	5,069,814
	514010	OT Staffing	2,927,042
	514020	OT EMS Backfill for Training	366,854
	514030	OT Off Duty Events	769,378
	515000	Special Pay	5,964,485
	516000	Fringe Benefits	362,441
	516010	Fringe Benefits - Tuition Reimb.	34,395
181-189-FIRE RESCUE Total			67,468,578
190-191-POLICE	511000	Executive Salaries	3,056
	512000	Regular Salaries and Wages	93,833,206
	513000	Other Salaries and Wages	1,130,032
	514000	Overtime	9,177,175
	515000	Special Pay	5,403,079
	516000	Fringe Benefits	361,192
	516010	Fringe Benefits - Tuition Reimb.	63,680
190-191-POLICE Total			109,971,421
201-209-PUBLIC WORKS	512000	Regular Salaries and Wages	4,724,175
	513000	Other Salaries and Wages	787,271
	514000	Overtime	30,778
	516000	Fringe Benefits	25,050
	516010	Fringe Benefits - Tuition Reimb.	1,222
201-209-PUBLIC WORKS Total			5,568,495

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
211-217-SOLID WASTE	512000	Regular Salaries and Wages	7,580,079
	513000	Other Salaries and Wages	297,015
	514000	Overtime	656,563
	515000	Special Pay	32,826
	516000	Fringe Benefits	3,017
	516010	Fringe Benefits - Tuition Reimb.	1,151
211-217-SOLID WASTE Total			8,570,651
221-REAL ESTATE AND ASSET MANAGEMENT	512000	Regular Salaries and Wages	2,100,162
	513000	Other Salaries and Wages	581,272
	514000	Overtime	85,251
	515000	Special Pay	725
	516000	Fringe Benefits	16,693
221-REAL ESTATE AND ASSET MANAGEMENT Total			2,784,104
242-GSA - PROPERTY MAINTNANCE	512000	Regular Salaries and Wages	1,699,477
	513000	Other Salaries and Wages	86,276
	514000	Overtime	5,314
	516010	Fringe Benefits - Tuition Reimb.	909
242-GSA - PROPERTY MAINTNANCE Total			1,791,976
245-GSA-COMMUNICATION SERVICES	512000	Regular Salaries and Wages	438,220
	513000	Other Salaries and Wages	56
	514000	Overtime	19,949
245-GSA-COMMUNICATION SERVICES Total			458,225
281-284-BUILDING	512000	Regular Salaries and Wages	4,350,372
	513000	Other Salaries and Wages	357,428
	514000	Overtime	38,121
	516000	Fringe Benefits	15,021
	516010	Fringe Benefits - Tuition Reimb.	4,392
281-284-BUILDING Total			4,765,334

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
291-298-PARKS & RECREATION	512000	Regular Salaries and Wages	7,853,731
	513000	Other Salaries and Wages	6,907,502
	514000	Overtime	253,351
	515000	Special Pay	9,468
	516000	Fringe Benefits	6,494
	516010	Fringe Benefits - Tuition Reimb.	5,737
291-298-PARKS & RECREATION Total			15,036,281
341.351-5-PLANNING & ZONING	512000	Regular Salaries and Wages	3,218,958
	513000	Other Salaries and Wages	254,626
	516000	Fringe Benefits	15,082
	516010	Fringe Benefits - Tuition Reimb.	2,109
341.351-5-PLANNING & ZONING Total			3,490,775
381-OFFICE OF COMMUNICATION	512000	Regular Salaries and Wages	520,779
	516000	Fringe Benefits	1,500
	516010	Fringe Benefits - Tuition Reimb.	394
381-OFFICE OF COMMUNICATION Total			522,672
401-402-CIP & TRANSPORTATION	512000	Regular Salaries and Wages	1,124,780
	513000	Other Salaries and Wages	82,253
	516000	Fringe Benefits	13,348
401-402-CIP & TRANSPORTATION Total			1,220,380
910-COMMUNITY DEVELOPMENT	512000	Regular Salaries and Wages	2,739,094
	513000	Other Salaries and Wages	837,305
	514000	Overtime	96,395
	516000	Fringe Benefits	23,916
	516010	Fringe Benefits - Tuition Reimb.	3,180
910-COMMUNITY DEVELOPMENT Total			3,699,889

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
 INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
920-COMMUNITY REDEVELOPMENT AGENCY	512000	Regular Salaries and Wages	1,358,998
	514000	Overtime	702
	515000	Special Pay	14,215
	516000	Fringe Benefits	35,261
920-COMMUNITY REDEVELOPMENT AGENCY Total			1,409,176
930-LIBERTY CITY	512000	Regular Salaries and Wages	163,463
930-LIBERTY CITY Total			163,463
940-VIRGINIA KEY BEACH PARK TRUST	512000	Regular Salaries and Wages	181,896
	513000	Other Salaries and Wages	78,400
	516000	Fringe Benefits	33
940-VIRGINIA KEY BEACH PARK TRUST Total			260,329
950-CIVILIAN INVESTIGATIVE PANEL	512000	Regular Salaries and Wages	272,114
950-CIVILIAN INVESTIGATIVE PANEL Total			272,114
960-PENSION	511000	Executive Salaries	36,238
960-PENSION Total			36,238
980-NON DEPARTMENTAL	515000	Special Pay	16,936,120
	516000	Fringe Benefits	5,203
	516010	Fringe Benefits - Tuition Reimb.	3,198
980-NON DEPARTMENTAL Total			16,944,521
Grand Total			251,572,612

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Schedule of Expenditures of Federal Awards

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance
Year Ended September 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Agriculture			
<i>Pass-Through Florida Department of Health</i>			
Child and Adult Care Food Program	10.558	A-2384 S-576	\$ 169,054 38,604 <u>207,658</u>
<i>Federal Pass-Through Miami-Dade County, Florida</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WS-CC-PY14-15-00	<u>89,279</u> <u>296,937</u>
Total U.S. Department of Agriculture			
U.S. Department of Housing and Urban Development			
Community Development Block Grants/Entitlement Grants	14.218	B-05-MC-120013 B-07-MC-120013 B-08-MC-120013 B-09-MC-120013 B-10-MC-120013 B-11-MC-120013 B-12-MC-120013 B-13-MC-120013 B-14-MC-120013 B-15-MC-120013 B-08-MN-12-0016	257,819 91,494 162,625 2,163 360,633 14,063 317 193,239 2,304,348 1,592,932 343,321 <u>5,322,954</u>
Emergency Solutions Grant Program	14.231	E-12-MC-120002 E-13-MC-120002 E-14-MC-120002 E-15-MC-120002	106,009 10,736 251,191 139,588 <u>507,524</u>
<i>Federal Pass-Through Miami-Dade County, Florida</i>			
Supportive Housing Program	14.235	FL0189L4D001205 FL0190L4D001205 FL0211L4D001205	97,487 92,982 164,031 <u>354,500</u>

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance
Year Ended September 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
Home Investment Partnerships Program	14.239	M-05-MC-120211 M-06-MC-120211 M-07-MC-120011 M-08-MC-120011 M-09-MC-120011 M-10-MC-120011 M-11-MC-120011 M-12-MC-120011 M-14-MC-120011 M-15-MC-120011	1,098,798 77,947 129,515 386,850 729,023 1,559,186 125,192 714,836 988,189 214,758 <u>6,024,294</u>
Housing Opportunities for Persons with AIDS	14.241	F-LH-10-F005 F-LH-11-F005 F-LH-14-F005 F-LH-15-F005	423,148 85,687 6,649,469 3,794,560 <u>10,952,864</u>
Lower Income Housing Assistance Program – Section 8 Moderate Rehabilitation	14.856	FL145MR0001 FL145MR0002	1,817,854 571,051 <u>2,388,905</u> 1,768,615 <u>27,319,656</u>
Section 8 Housing Choice Vouchers Total U.S Department of Housing and Urban Development	14.871	FL145VO0001	
U.S Department of the Interior Fish and Wildlife Service <i>Federal Pass-Through Florida Department of Environmental Protection</i> Clean Vessel Act Program	15.616	MV113	20,584 <u>20,584</u>
U.S. Department of Justice Equitable Sharing Program	16.922	not applicable not applicable	310,807 191,533 <u>502,340</u>
<i>Pass-through Office of the Attorney General</i> Crime Victim Assistance	16.575	V003-14185 V13185	26,721 698 <u>27,419</u>
Public Safety Partnership and Community Policing Grants Recovery	16.710	2009RJWX0026 (ARRA) 2009-CKWX 0330 2011ULWX0010 2013ULWX0011 2014ULWX0043	263,669 78,573 1,966,494 606,341 516,688 <u>3,431,765</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-2712 2012-DJ-BX-0159 2013-DJ-BX-0448 2014-DJ-BX-0390	180,135 1,215 23,708 369,051
<i>Pass-through Miami-Dade County, Florida</i> Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JAGC-DADE-26-R3-209 2015-JAGC-DADE-26-R3-210	13,752 20,583 <u>608,444</u>
Total Justice Assistance Grant			
Edward Byrne Memorial Competitive Grant Program Total U.S Department of Justice	16.751	2014-WY-BX-002	3,427 <u>4,573,395</u>

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
 Year Ended September 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
<u>U.S. Department of Labor</u>			
<i>Federal Pass-through Miami-Dade County, Florida</i> ARRA-Unemployment Insurance	17.225	WS-CC-PY'14-13-00	57,537
<i>Federal Pass-through Miami-Dade County, Florida</i>			
WIA Adult Program	17.258	WS-CC-PY'14-13-00	232,125
<i>Pass-through South Florida Workforce Investment Board</i> WIA Adult Program	17.258	WS-CC-PY'14-13-00	24,624
<i>Pass-through Miami-Dade County, Florida</i>			
WIA Dislocated Worker Formula Grants	17.278	WS-CC-PY'14-13-00	310,405
Total WIA Cluster			567,154
Total U.S. Department of Labor			624,691
<u>U.S. Department of Transportation</u>			
<i>Pass-through Florida Department of Transportation</i> Highway Planning and Construction	20.205	APG63/410581-1 AQF49/418334-2	351,411 181,530 532,941
<i>Pass-through Florida Division of Transportation</i> National Priority Safety Programs			
	20.616	ARB27 ARM62 BDV25	3,191 82,715 4,683 90,589 623,530
Total U.S. Department of Transportation			
<u>U.S. Department of Health and Human Services</u>			
<i>Pass-through Miami-Dade County, Florida</i> Temporary Assistance for Needy Families	93.558	WS-CC-PY'14-15-00	422,977
<i>Pass-through South Florida Workforce Investment Board</i> Temporary Assistance for Needy Families			
	93.558	WS-CC-PY 14-15-00	41,336
Total U.S. Department of Health and Human Services			464,313

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
 Year Ended September 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
<u>Executive Office of the President</u>			
<i>Pass-through South Florida HITDA / Monroe County Sheriffs</i>			
High Intensity Drug Trafficking Areas Program	95.001	HITDA Letter April 09, 2015 HITDA Letter July 10, 2013 HITDA Letter July 10, 2014	18,571 2,338 26,242 <u>47,151</u>
Total Executive Office of the President			
<u>U.S. Department of Homeland Security</u>			
National Urban Search and Rescue Response System	97.025	EMW-2012-CA-K00015 EMW-2013-CA-K00015-S01 EMW-2014-CA-K00009	130,601 407,113 656,786
<i>Federal Pass-through State of Florida</i>			
National Urban Search and Rescue Response System	97.025	EMW-95-k-4718	2,095 <u>1,196,595</u>
<i>Assistance to Firefighters Grant</i>			
	97.044	EMW-2010-FO-09932 EMW-2011-FO-09623 EMW-2013-FO-035989	208,422 233,331 1,144,268 <u>1,586,021</u>
<i>Pass Through-State of Florida Division of Emergency Management</i>			
Pre-disaster Mitigation	97.047	LPDM-PJ-04-FL-2009-006	1,364
<i>Federal Pass-Through Michigan Public Health Institute/Jackson Health System</i>			
Homeland Security Grant Program	97.067	not applicable	96
<i>Homeland Security Grant Program</i>			
	97.067	14-DS-C5-11-23-02-212 14-DS-L2-11-23-02-413 14DS-L5-11-23-02-456 15-DS-P8-11-23-02-453	276,345 4,405,445 94,824 938,713 <u>5,715,327</u>
<i>Staffing for Adequate Fire and Emergency Response</i>			
	97.083	EMW-2012-FH-00828 EMW-2011-FH-00899	667,598 1,792,173 2,459,771 <u>10,959,174</u>
Total U.S. Department of Homeland Security			
Total Expenditures of Federal Awards			\$ 44,929,431

See Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
 Year Ended September 30, 2015

State Grantor/Pass-through Grantor/Program Title	CSFA Number	Grant/Contract Number	State Expenditures
Department of Economic Opportunity			
Division of Community Development	40.038	HL 025	\$ 2,000,000
Total Department of Economic Opportunity			2,000,000
Florida Housing Finance Corporation			
State Housing Initiatives Partnership (SHIP) Program	52.901	not applicable	1,124,065
Total Florida Housing Finance Corporation			1,124,065
Department of Transportation			
Public Transit Service Development Program	55.012	AQW24 / FM# 430987-1 AR716 AP993	5,219 47,890 187,214 240,323
Total Department of Transportation			
Department of Health			
Emergency Medical Services (EMS) Matching Awards	64.003	Grant ID Code M3007	125,820
<i>Pass-through Miami-Dade County, Florida</i> County Grant Awards	64.005	EMS County Grant #C0013	31,857 157,677
Total Department of Health			
Florida Agency for Persons with Disabilities			
Developmental Disabilities & Family and Supported Living 2011-2014	67.011	not applicable	126,932 126,932
Total Florida Agency for Persons with Disabilities			
Fish and Wildlife Conservation Commission			
Florida Boating Improvement Program	77.006	FWC Contract # 12240	2,037 2,037
Total Fish and Wildlife Conservation Commission			
Total Expenditures of State Financial Assistance			\$ 3,651,034



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

For use in FY 2017
Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2015