



**Central Services
Cost Allocation Plan
Hallandale Beach,
Florida**

FY 2020 Full Cost
Allocation Plan (FCAP)

Based on actual expenditures for the
Fiscal Year ended September 30, 2018

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Section A: Cost Allocation Methodology and Process

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for Hallandale Beach, Florida. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

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At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

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Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan..

Schedule A – Allocated Costs by Department: Schedule A 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?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

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The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. 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.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities 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.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement

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- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule_.3
- Results of the second step-down — balances to functional total of second additions on Schedule_.3

The totals allocated from both step-downs balances to the functional grand total from Schedule_.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule_.5 – Allocation Summary for each Central Service Department: Schedule_.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

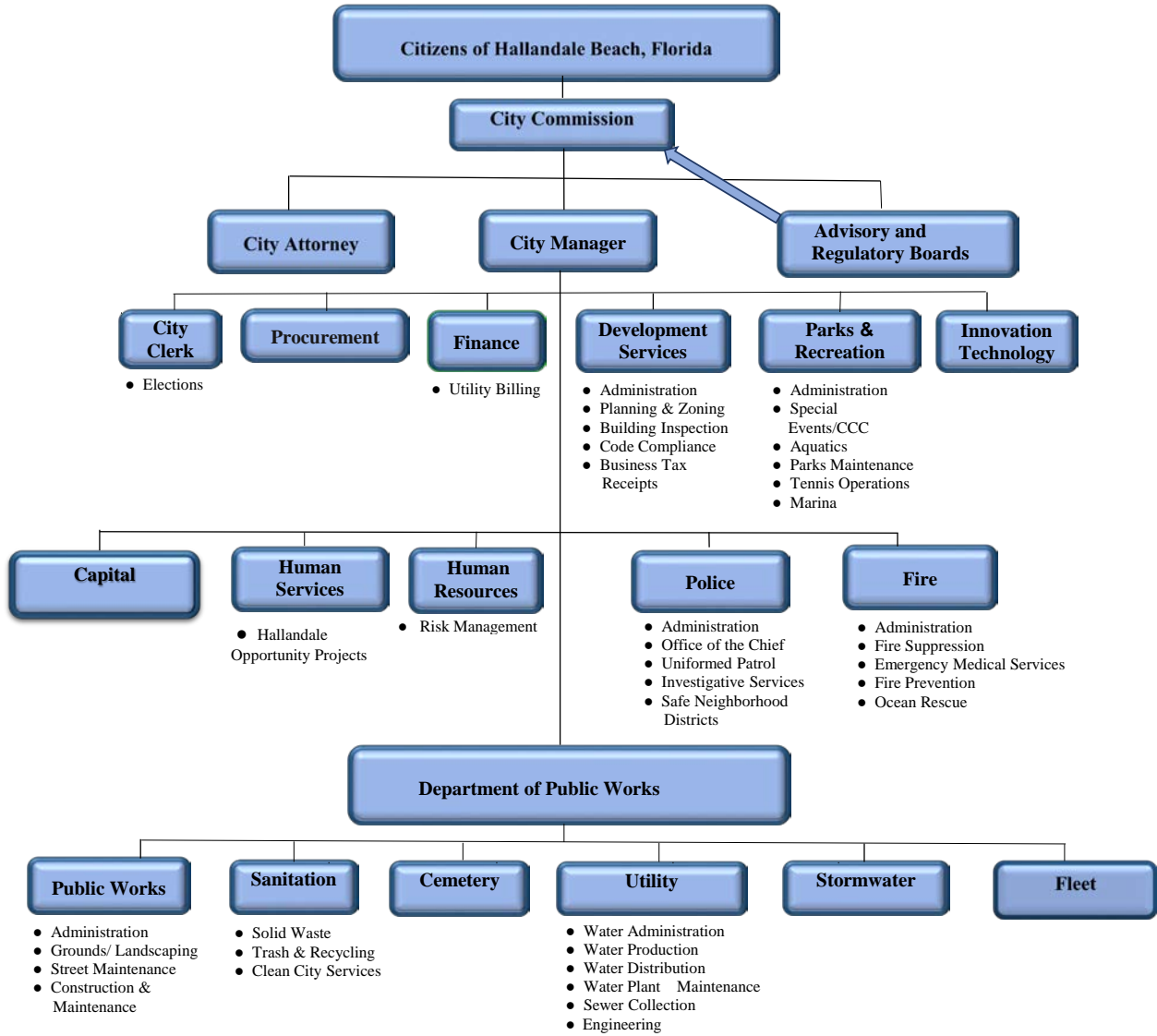
When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule_.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart



Section C: Cost Allocation Plan

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	001-1920 Office of Capital Improvement	001-2037B Dev. Agree. - 2000 S. Ocean	001-2110 Police Administration	001-2120 Office Of The Chief	001-2130 Uniformed Patrol
Depreciation Expense	4,660	0	85,201	0	0
City Commission	276	0	26,614	13,203	41,117
City Manager	0	0	613,642	0	0
Budget & Program Monitoring	0	711	5,381	2,506	1,070
Procurement	29,624	0	61,944	1,644	443
City Attorney	0	0	555,121	0	0
Finance	10,767	33	81,198	12,822	26,560
Innovation Technology	23,172	0	213,323	51,238	298,802
Human Resources	0	0	395,308	0	0
City Clerk	6,579	0	127,073	0	0
DPW Administration	0	0	95,378	0	0
Grounds Maintenance	23,762	0	434,526	0	0
Construction & Maintenance	21,765	0	236,685	0	0
Custodial Services	8,870	0	52,897	0	0
Non Departmental	2,231	0	121,422	0	0
General Fund Transactions	372	0	35,786	17,757	55,356
Allocated Costs for Fiscal 2018	132,078	744	3,141,499	99,170	423,348

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Schedule A - Allocated Costs By Department

Central Service Departments	001-2140 Investigative Services	001-2210 Fire Administration	001-2220 Fire Suppression	001-2230 Emergency Medical Service	001-2240 Fire Prevention
Depreciation Expense	0	0	0	0	0
City Commission	8,955	8,528	26,484	24,348	3,187
City Manager	0	390,193	0	0	0
Budget & Program Monitoring	2,868	9,688	1,785	3,941	1,785
Procurement	198	37,154	141	480	161
City Attorney	0	224,194	0	0	0
Finance	5,480	51,239	7,740	9,076	35,792
Innovation Technology	8,203	98,581	87,208	92,643	19,249
Human Resources	0	251,329	0	0	0
City Clerk	0	80,643	0	0	0
DPW Administration	0	60,649	0	0	0
Grounds Maintenance	0	69,324	0	0	0
Construction & Maintenance	0	0	273,905	0	0
Custodial Services	0	906	2,759	0	0
Non Departmental	0	83,843	3,787	6,577	786
General Fund Transactions	12,048	11,470	35,612	32,740	4,285
Allocated Costs for Fiscal 2018	37,752	1,377,741	439,421	169,805	65,245

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Schedule A - Allocated Costs By Department

Central Service Departments	001-2270 Ocean Rescue	001-4791 Local Grants - Police	001-5010 Development Svcs - Admin	001-5020 Planning & Zoning	001-5040 Building Inspection
Depreciation Expense	0	0	34,850	0	0
City Commission	2,824	64	1,305	2,525	8,604
City Manager	0	0	131,231	0	0
Budget & Program Monitoring	5,021	0	2,147	2,147	10,042
Procurement	117	0	9,400	3,689	16,649
City Attorney	0	0	63,836	0	0
Finance	8,047	96	20,295	44,453	356,334
Innovation Technology	58,169	0	50,064	42,201	54,561
Human Resources	0	0	84,520	0	0
City Clerk	0	0	50,509	0	0
DPW Administration	0	0	20,397	0	0
Grounds Maintenance	0	0	177,739	0	0
Construction & Maintenance	65,471	0	162,820	0	0
Custodial Services	0	0	66,347	0	0
Non Departmental	0	0	26,694	0	0
General Fund Transactions	3,807	84	1,759	3,403	11,572
Allocated Costs for Fiscal 2018	143,456	244	903,913	98,418	457,762

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Schedule A - Allocated Costs By Department

Central Service Departments	001-5050 Code Compliance	001-6910 Human Services	001-6911 Hallandale Opportunity Project	001-7210 Parks Administration	001-7220 Special Events / CCC
Depreciation Expense	0	0	0	0	82,739
City Commission	3,233	5,921	2	2,128	842
City Manager	0	95,816	0	274,933	0
Budget & Program Monitoring	0	2,868	0	711	1,430
Procurement	3,969	73,306	3	19,477	5,825
City Attorney	300	46,606	0	145,126	0
Finance	20,018	23,639	46	35,678	8,962
Innovation Technology	45,391	92,030	0	59,950	9,678
Human Resources	0	61,707	0	177,079	0
City Clerk	0	20,584	0	55,549	0
DPW Administration	0	14,893	0	42,733	0
Grounds Maintenance	0	0	0	0	15,326
Construction & Maintenance	0	5,052	0	4,606	49,456
Custodial Services	0	0	0	4,450	791
Non Departmental	0	7,274	0	31,064	39,715
General Fund Transactions	4,350	7,962	3	2,870	1,143
Allocated Costs for Fiscal 2018	77,261	457,658	54	856,354	215,907

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Schedule A - Allocated Costs By Department

Central Service Departments	001-7221 Foster Park	001-7222 Johnson Park	001-7223 Bluesten Park	001-7230 Aquatics Division	001-7231 BF James Pool
Depreciation Expense	0	0	0	0	0
City Commission	1,584	3,029	374	338	1,088
City Manager	0	0	0	0	0
Budget & Program Monitoring	2,868	3,227	7,533	711	1,430
Procurement	3,850	6,598	305	3	3,346
City Attorney	0	0	0	0	0
Finance	9,012	10,706	5,046	4,741	7,123
Innovation Technology	28,615	44,206	3,836	5,166	25,293
Human Resources	0	0	0	0	0
City Clerk	0	0	0	0	0
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0
Construction & Maintenance	3,087	448	1,524	0	0
Custodial Services	0	1,336	549	0	0
Non Departmental	0	25,858	5,536	0	0
General Fund Transactions	2,135	4,079	504	454	1,468
Allocated Costs for Fiscal 2018	51,151	99,487	25,207	11,413	39,748

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Schedule A - Allocated Costs By Department

Central Service Departments	001-7232 Bluesten Pool	001-7240 Parks Maintenance	001-7241 Parks Landscape	001-7250 Golden Isles Tennis Complex	001-7270 Facilities Operations
Depreciation Expense	0	0	0	0	0
City Commission	0	5,246	0	125	1,930
City Manager	0	0	0	0	0
Budget & Program Monitoring	0	3,941	352	352	7,533
Procurement	98	9,215	0	74	5,643
City Attorney	0	0	0	0	0
Finance	0	13,492	725	1,215	8,863
Innovation Technology	0	21,548	20,229	0	21,561
Human Resources	0	0	0	0	0
City Clerk	0	0	0	0	0
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0
Construction & Maintenance	0	0	0	0	0
Custodial Services	557	0	0	455	0
Non Departmental	0	0	0	0	0
General Fund Transactions	0	7,053	0	168	2,604
Allocated Costs for Fiscal 2018	655	60,495	21,306	2,389	48,134

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Schedule A - Allocated Costs By Department

Central Service Departments	001-7280 Historic Sites	001-7515 Marina Facility	001-8900 Charges To Other Funds	001-9001 Transfer To Other Funds	103 Police Training Fund
Depreciation Expense	0	0	0	0	0
City Commission	31	201	549	29,730	59
City Manager	0	0	0	0	0
Budget & Program Monitoring	0	3,941	0	352	0
Procurement	507	54	0	3	43
City Attorney	0	0	0	0	0
Finance	516	2,211	194	331	444
Innovation Technology	0	5,045	0	0	0
Human Resources	0	0	0	0	0
City Clerk	0	0	0	0	0
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0
Construction & Maintenance	2,636	0	0	0	0
Custodial Services	970	0	0	0	0
Non Departmental	0	0	0	0	0
General Fund Transactions	43	269	744	39,981	0
Allocated Costs for Fiscal 2018	4,703	11,721	1,487	70,397	546

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Schedule A - Allocated Costs By Department

Central Service Departments	104 Police Outside Services Fund	110 Police Equitable Sharing Fund	120 3 Islands Safe Neighborhood Fund	121 Golden Isles Safe Neighborhood Fund	130 Community Redevelopment Agency
Depreciation Expense	0	0	0	0	0
City Commission	4,774	813	894	724	40,533
City Manager	0	0	0	0	0
Budget & Program Monitoring	0	1,430	2,147	2,147	53,844
Procurement	0	369	275	144	85,098
City Attorney	0	0	0	0	4,950
Finance	57,208	5,103	4,936	3,699	65,257
Innovation Technology	0	129	0	0	25,142
Human Resources	0	0	0	0	0
City Clerk	0	0	0	0	13,209
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0
Construction & Maintenance	0	0	14,230	4,768	0
Custodial Services	0	0	557	1,009	0
Non Departmental	0	0	1,596	0	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2018	61,982	7,844	24,635	12,491	288,033

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	150 Grant Fund	160 Transportation Fund	165 Law Enforcement Trust Fund	202 Debt Service Fund GO Bond	248 Debt Service Capital Fund
Depreciation Expense	0	0	0	0	0
City Commission	3,153	7,222	435	12,168	9,690
City Manager	0	43,021	0	0	0
Budget & Program Monitoring	61,348	8,969	1,430	0	1,430
Procurement	148	328	863	0	0
City Attorney	0	34,618	0	0	0
Finance	26,292	38,988	3,759	2,331	1,896
Innovation Technology	40,469	28,469	0	0	0
Human Resources	0	27,710	0	0	0
City Clerk	0	8,526	0	0	0
DPW Administration	0	26,759	0	0	0
Grounds Maintenance	0	0	0	0	0
Construction & Maintenance	0	0	0	0	0
Custodial Services	0	0	0	0	0
Non Departmental	0	3,264	0	0	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2018	131,410	227,874	6,487	14,499	13,016

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	302 Parks GO Bond Capital Fund	347 Grant Fund	348 Capital Projects Fund	410 Sanitation Fund	420 Cemetery Fund
Depreciation Expense	0	0	0	0	0
City Commission	50,823	969	12,140	25,508	919
City Manager	0	0	0	86,052	9,680
Budget & Program Monitoring	26,563	22,253	34,819	5,381	0
Procurement	67	480	11,994	4,323	43
City Attorney	0	0	0	42,935	4,698
Finance	35,125	8,580	15,521	43,948	35,483
Innovation Technology	0	2,517	0	52,334	6,085
Human Resources	0	0	0	55,421	6,225
City Clerk	0	0	0	17,066	1,892
DPW Administration	0	0	0	84,251	4,077
Grounds Maintenance	0	0	0	0	0
Construction & Maintenance	0	0	0	0	0
Custodial Services	0	0	0	0	0
Non Departmental	0	0	0	6,531	731
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2018	112,578	34,799	74,474	423,750	69,833

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	430 Water Fund	440 Stormwater Fund	450 Sewer Fund	490 Utility Fund	491 Utility Impact Fee
Depreciation Expense	0	0	0	0	0
City Commission	0	12,751	0	82,236	0
City Manager	0	32,827	47,327	204,367	0
Budget & Program Monitoring	0	30,873	0	59,589	1,070
Procurement	0	1,462	0	33,106	0
City Attorney	0	15,999	23,021	110,742	0
Finance	64	30,719	4,680	125,758	1,123
Innovation Technology	0	26,445	5,130	210,195	0
Human Resources	0	21,146	30,484	131,640	0
City Clerk	0	6,489	9,373	40,545	0
DPW Administration	0	40,549	7,356	259,605	0
Grounds Maintenance	0	0	0	0	0
Construction & Maintenance	0	0	0	0	0
Custodial Services	0	0	0	0	0
Non Departmental	0	2,490	3,591	15,527	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2018	64	221,750	130,962	1,273,310	2,193

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	530 Fleet Services Fund	570 General Liability - Self Insurance	575 Workers' Compensation	603 Payroll Fund	610 General Trust Fund
Depreciation Expense	0	0	0	0	0
City Commission	8,293	6,703	2,787	0	0
City Manager	38,726	8,600	0	0	0
Budget & Program Monitoring	14,713	7,177	711	0	0
Procurement	30,365	9,709	107	2,239	193
City Attorney	18,833	4,177	0	0	0
Finance	36,908	20,129	11,797	0	5,444
Innovation Technology	31,078	8,874	0	0	0
Human Resources	24,934	5,526	0	0	0
City Clerk	7,663	2,103	0	0	0
DPW Administration	29,070	1,338	0	0	0
Grounds Maintenance	0	0	0	0	0
Construction & Maintenance	0	0	0	0	0
Custodial Services	0	0	0	0	0
Non Departmental	2,935	649	0	0	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2018	243,518	74,985	15,402	2,239	5,637

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	651 Professional / Management Pension	652 Police / Fire Pension Fund	653 General Employees Pension	654 ICMA 401A Pension Plan	810 Fire Assessment Program
Depreciation Expense	0	0	0	0	0
City Commission	8,754	0	14,588	0	0
City Manager	0	0	0	0	0
Budget & Program Monitoring	0	3,941	0	0	0
Procurement	0	0	0	0	48
City Attorney	0	37,334	0	0	0
Finance	2,275	751	1,088	64	2,875
Innovation Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
City Clerk	0	0	0	0	0
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0
Construction & Maintenance	0	0	0	0	0
Custodial Services	0	0	0	0	0
Non Departmental	0	0	0	0	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2018	11,029	42,026	15,676	64	2,923

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	950 General Long- Term Debt	GFA Governmental Fixed Assets	All Other	Total Allocated	Direct Billed
Depreciation Expense	0	0	0	207,450	0
City Commission	(289)	0	0	531,032	0
City Manager	0	0	0	1,976,415	0
Budget & Program Monitoring	0	0	0	426,176	0
Procurement	0	0	566	475,890	0
City Attorney	0	0	0	1,332,490	0
Finance	1,354	1,275	0	1,417,324	0
Innovation Technology	0	0	0	1,916,829	0
Human Resources	0	0	0	1,273,029	0
City Clerk	0	0	0	447,803	0
DPW Administration	0	0	0	687,055	0
Grounds Maintenance	0	0	0	720,677	0
Construction & Maintenance	0	0	0	846,453	0
Custodial Services	0	0	0	142,453	0
Non Departmental	0	0	0	392,101	0
General Fund Transactions	0	0	0	301,881	0
Allocated Costs for Fiscal 2018	1,065	1,275	566	13,095,058	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule A - Allocated Costs By Department

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Depreciation Expense	0	(287,470)		
City Commission	0	0		
City Manager	0	0		
Budget & Program Monitoring	0	0		
Procurement	0	0		
City Attorney	0	0	5,422	
Finance	0	0		
Innovation Technology	0	0	119,157	
Human Resources	0	0		
City Clerk	0	0	16,897	
DPW Administration	0	0		
Grounds Maintenance	0	0		
Construction & Maintenance	0	0		
Custodial Services	0	0		
Non Departmental	(148,461)	0	218,500	
General Fund Transactions	0	0		
Allocated Costs for Fiscal 2018	(148,461)	(287,470)	359,976	13,019,103

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation Expense	0		287,470		0	
City Commission	455,573		0		0	
City Manager	1,596,687		0		0	
Budget & Program Monitoring	441,147		0		0	
Procurement	591,092		0		0	
City Attorney	1,285,608	(5,422)	0		0	
Finance	1,387,283		0		0	
Innovation Technology	2,190,315	(119,157)	0		0	
Human Resources	843,678		0		0	
City Clerk	423,906	(16,897)	0		0	
DPW Administration	509,496		0		0	
Grounds Maintenance	840,317		0		0	
Construction & Maintenance	944,057		0		0	
Custodial Services	244,117		0		0	
Non Departmental	1,265,827	(218,500)	0	148,461	0	
General Fund Transactions	0		0		0	
001-1920 Office of Capital Improvement						132,078
001-2037B Dev. Agree. - 2000 S. Ocean						744
001-2110 Police Administration						3,141,499
001-2120 Office Of The Chief						99,170
001-2130 Uniformed Patrol						423,348
001-2140 Investigative Services						37,752
001-2210 Fire Administration						1,377,741
001-2220 Fire Suppression						439,421
001-2230 Emergency Medical Service						169,805
001-2240 Fire Prevention						65,245
001-2270 Ocean Rescue						143,456
001-4791 Local Grants - Police						244
001-5010 Development Svcs - Admin						903,913
001-5020 Planning & Zoning						98,418
001-5040 Building Inspection						457,762
001-5050 Code Compliance						77,261
001-6910 Human Services						457,658
001-6911 Hallandale Opportunity Project						54
001-7210 Parks Administration						856,354
001-7220 Special Events / CCC						215,907
001-7221 Foster Park						51,151
001-7222 Johnson Park						99,487
001-7223 Bluesten Park						25,207
001-7230 Aquatics Division						11,413
001-7231 BF James Pool						39,748
001-7232 Bluesten Pool						655
001-7240 Parks Maintenance						60,495
001-7241 Parks Landscape						21,306
001-7250 Golden Isles Tennis Complex						2,389
001-7270 Facilities Operations						48,134
001-7280 Historic Sites						4,703
001-7515 Marina Facility						11,721
001-8900 Charges To Other Funds						1,487
001-9001 Transfer To Other Funds						70,397
103 Police Training Fund						546
104 Police Outside Services Fund						61,982

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
110 Police Equitable Sharing Fund						7,844
120 3 Islands Safe Neighbourhood Fund						24,635
121 Golden Isles Safe Neighborhood Fund						12,491
130 Community Redevelopment Agency						288,033
150 Grant Fund						131,410
160 Transportation Fund						227,874
165 Law Enforcement Trust Fund						6,487
202 Debt Service Fund GO Bond						14,499
248 Debt Service Capital Fund						13,016
302 Parks GO Bond Capital Fund						112,578
347 Grant Fund						34,799
348 Capital Projects Fund						74,474
410 Sanitation Fund						423,750
420 Cemetery Fund						69,833
430 Water Fund						64
440 Stormwater Fund						221,750
450 Sewer Fund						130,962
490 Utility Fund						1,273,310
491 Utility Impact Fee						2,193
530 Fleet Services Fund						243,518
570 General Liability - Self Insurance						74,985
575 Workers' Compensation						15,402
603 Payroll Fund						2,239
610 General Trust Fund						5,637
651 Professional / Management Pension						11,029
652 Police / Fire Pension Fund						42,026
653 General Employees Pension						15,676
654 ICMA 401A Pension Plan						64
810 Fire Assessment Program						2,923
950 General Long-Term Debt						1,065
GFA Governmental Fixed Assets						1,275
All Other						566
Totals	13,019,103	(359,976)	287,470	148,461	0	13,095,058

Deviation: 0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Depreciation Expense		
1.4.1 Municipal Complex	Total Square Footage Occupied Per Organization	Square Footage Summary Report
City Commission		
2.4.1 City Commission	Total Actual Expenditures Per Organization	Expenditure Summary Report
City Manager		
3.4.1 City Manager	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Comprehensive Annual Financial Report (CAFR) - page 128
Budget & Program Monitoring		
4.4.1 Budget & Program Monitoring	Total Number of Budget Transfer Transactions Per Organization	Budget Transfers Transactions Summary Report
Procurement		
5.4.1 Procurement Services	Total Number of Purchase Orders Per Organization	General Services Summary Report
5.4.2 Bids & RFPs	Total Number of Solicitations (Bids & RFPs) Per Organization	Solicitations Summary Report
5.4.3 Invoicing	Total Number of Transactions (INV) Per Organization	Invoicing Summary Report
5.4.4 Mail Services	Total Number of Mail Peices Per Organizaiton	Mail Summary Report
5.4.5 Contract Management	Total Number of Processed Contracts Per Organization	Procurement Summary Report
5.4.6 Special Projects	Total Number of Special Projects Per Organization	Procurement Summary Report
5.4.7 PCard Administration	Total Number of Active PCards Per Organization	Procurement Summary Report
City Attorney		
6.4.1 City Attorney	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
6.4.2 Legal Representation	Total Actual Expense Per Organization	City Attorney Summary Report
Finance		
7.4.1 Finance & Accounting	Total Number of Transactions (Finance & Accounting) Per Organizaiton	GL Account Activity Summary Report
7.4.2 Accounts Payable	Total Number of Transactions (Accounts Payable) Per Organization	GL Account Activity Summary Report
7.4.3 Payroll	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
7.4.4 Budget & Program Monitoring	Total Number of Budget Transfer Transactions Per Organization	Budget Transfers Transactions Summary Report
Innovation Technology		
8.4.1 Desktop Support	Total Number of Help Desk Tickets Per Organization	Innovation Technology Summary Report
8.4.2 Network & Systems Support	Total Number of User Accounts Per Organization	Innovation Technology Summary Report
8.4.3 Procurement Support	Total Number of I.T. Devices Per Organization	Innovation Technology Summary Report
8.4.4 Public Relations / Social Media	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
Human Resources		
9.4.1 Human Resources	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
City Clerk		
10.4.1 City Clerk	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
10.4.2 Commission Agenda / Minutes	Total Number of Agenda Items Per Organization	Agenda Items Summary Report
10.4.3 Records Management	Total Number of Boxes Stored Per Organization	Boxes Stored Summary Report
DPW Administration		

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
11.4.1 General Fund Public Works Administration	Total Actual Expenditures Per Organization	Expenditure Summary Report
11.4.2 DPW Administration	Total Actual Expenditures Per Organization	Expenditure Summary Report
11.4.3 Emergency Preparedness & Recovery	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
Grounds Maintenance		
12.4.1 Grounds Maintenance	Total Work Order Costs Per Organization	Facilities Management Summary Report
12.4.2 City Hall	Total Square Footage Occupied Per Organization	Square Footage Summary Report
Construction & Maintenance		
13.4.1 Construction & Maintenance	Total Work Order Costs Per Organization	Facilities Management Summary Report
13.4.2 City Hall	Total Square Footage Occupied Per Organization	Square Footage Summary Report
Custodial Services		
14.4.1 Custodial Services	Total Work Order Costs Per Organization	Facilities Management Summary Report
14.4.2 City Hall	Total Square Footage Occupied Per Organization	Square Footage Summary Report
Non Departmental		
15.4.1 Lobbying Services	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
15.4.2 Division Related	Total Actual Expenditures Per Organization	Non Departmental Summary Report
15.4.3 Tuition Reimbursement	Total Actual Expenditures Per Organization	Tuition Reimbursement Summary Report
15.4.4 Municipal Complex	Total Square Footage Occupied Per Organization	Square Footage Summary Report
15.4.5 Water & Sewer	Total Square Footage Occupied Per Organization	Square Footage Summary Report
15.4.6 Police & Fire Union Negotiations	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Comprehensive Annual Financial Report (CAFR) - page 128
15.4.7 City Wide	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
General Fund Transactions		
16.4.1 Fund Wide Allocated Costs	Total Actual Expenditures Per Organization	Expenditure Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Depreciation Expense

In accordance with GASB 34, Hallandale Beach maintains depreciation records on all city owned assets. Hallandale Beach is entitled to claim depreciation expense on generally funded assets in use by administrative departments per costing principles. Depreciation is based on the acquisition cost of the asset(s) expended over the expected useful life for each class of fixed asset(s). The costs identified represent the year-to-date (ytd) depreciation expense for generally funded buildings and improvements identified in the city's Fixed Asset Master Listing.

For cost allocation purposes, the **Depreciation Expense** cost pool is assigned to the following functional category:

Municipal Complex - Costs identified to this function represent the year-to-date (ytd) depreciation expense for City Hall. These costs are allocated based on the total square feet occupied per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department Depreciation Expense

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
YTD Depreciation Expense	287,470			
Total Departmental Cost Adjustments:	287,470			287,470
Total To Be Allocated:	287,470			287,470

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Depreciation Expense

	Total	G&A	Municipal Complex
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
YTD Depreciation Expense	287,470	0	287,470
Functional Cost	287,470	0	287,470
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	287,470	0	287,470
Allocation Step 2			
2nd Allocation	0	0	0
Total For Depreciation Expense			
Schedule .3 Total	287,470	0	287,470

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Depreciation Expense

Activity - Municipal Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	4,185	9.636196	27,701		27,701		27,701
Procurement	820	1.888096	5,428		5,428		5,428
City Attorney	1,490	3.430808	9,863		9,863		9,863
Finance	2,388	5.498503	15,807		15,807		15,807
Innovation Technology	1,333	3.069307	8,823		8,823		8,823
Human Resources	1,184	2.726226	7,837		7,837		7,837
City Clerk	689	1.586461	4,561		4,561		4,561
001-1920 Office of Capital Improvement	704	1.620999	4,660		4,660		4,660
001-2110 Police Administration	12,872	29.638500	85,201		85,201		85,201
001-5010 Development Svcs - Admin	5,265	12.122956	34,850		34,850		34,850
001-7220 Special Events / CCC	12,500	28.781948	82,739		82,739		82,739
Schedule .4 Total for Municipal Complex	43,430	100.000000	287,470		287,470	0	287,470

Allocation Basis: Total Square Footage Occupied Per Organization
Allocation Source: Square Footage Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Depreciation Expense

Receiving Department	Total	Municipal Complex
City Manager	27,701	27,701
Procurement	5,428	5,428
City Attorney	9,863	9,863
Finance	15,807	15,807
Innovation Technology	8,823	8,823
Human Resources	7,837	7,837
City Clerk	4,561	4,561
001-1920 Office of Capital Improvement	4,660	4,660
001-2110 Police Administration	85,201	85,201
001-5010 Development Svcs - Admin	34,850	34,850
001-7220 Special Events / CCC	82,739	82,739
Direct Bill	0	0
Total	287,470	287,470

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department City Commission

Hallandale Beach is governed by a mayor and four commissioners, one of which serves as the vice mayor. City commissioners are vested with legislative authority to powers set policies, adopt the annual budgets (operating & capital) as well as appoint committees as well as hire the City Manager and City Attorney. Expenditures for this organization are accounted for in 001 General Fund and division 1110 City Commission.

For cost allocation plan purposes, the **City Commission** cost pool is functionalized as follows:

City Commission - Costs identified to this function are representative of staff compensation and operational expenditures to set polices and adopt the annual operating and capital budgets. These costs are allocated based on the total actual expenditures per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department City Commission

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	455,573			455,573
Inbound Costs:				
City Commission		1,408	1,408	
Budget & Program Monitoring		2,896	2,896	
Procurement		707	707	
City Attorney		65,556	65,556	
Finance		5,376	5,376	
Innovation Technology		14,393	14,393	
Human Resources		8,601	8,601	
City Clerk		7,227	7,227	
DPW Administration		3,344	3,344	
Construction & Maintenance		11,360	11,360	
Non Departmental		3,761	3,761	
General Fund Transactions		1,822	1,822	
Total Allocated Additions:		<u>126,451</u>	<u>126,451</u>	<u>126,451</u>
Total To Be Allocated:	<u>455,573</u>	<u>126,451</u>		<u>582,024</u>

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department City Commission

	Total	G&A	City Commission
Other Expense & Cost			
512000 Regular Salaries & Wages	201,965	0	201,965
515150 Auto/Travel Allowances	9,000	0	9,000
521050 Taxes - Social Security	20,247	0	20,247
521100 Taxes - Medicare	4,735	0	4,735
522200 Pensions - Icma 401(A)	24,850	0	24,850
522350 Pensions - Retirement Health	4,000	0	4,000
523050 Health Insurance	99,489	0	99,489
523100 Dental Insurance	23	0	23
523150 Life Insurance	392	0	392
524000 Workers' Compensation	485	0	485
531010 Consultants & Contracts	20,000	0	20,000
540160 Miscellaneous	1,148	0	1,148
541010 Phone & Communications	2,940	0	2,940
547000 Printing And Binding	7,000	0	7,000
551000 Office Supplies	244	0	244
552010 Specialized Supplies	18	0	18
552200 Uniforms Purchased	108	0	108
552230 City Mgr Proj/Prog/Supp	1,728	0	1,728
554030 Dues & Memberships	15,619	0	15,619
555020 Meetings And Seminars	41,582	0	41,582
Departmental Total			
Expenditures Per Financial Statement	455,573		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	455,573	0	455,573
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	455,573	0	455,573
Allocation Step 2			
Inbound - All Others	126,451	0	126,451
2nd Allocation	126,451	0	126,451
Total For City Commission			
Schedule .3 Total	582,024	0	582,024

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department City Commission

Activity - City Commission

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	455,572.73	0.309144	1,408		1,408		1,408
City Manager	1,596,686.77	1.083484	4,936		4,936	1,370	6,306
Budget & Program Monitoring	441,146.71	0.299355	1,364		1,364	372	1,736
Procurement	591,092.01	0.401105	1,827		1,827	500	2,327
City Attorney	1,285,607.92	0.872391	3,974		3,974	1,103	5,077
Finance	1,387,283.17	0.941386	4,289		4,289	1,194	5,483
Innovation Technology	2,190,315.10	1.486310	6,771		6,771	1,882	8,653
Human Resources	843,678.48	0.572506	2,608		2,608	720	3,328
City Clerk	423,906.36	0.287655	1,310		1,310	357	1,667
DPW Administration	509,496.10	0.345735	1,575		1,575	432	2,007
Grounds Maintenance	840,317.19	0.570225	2,598		2,598	717	3,315
Construction & Maintenance	944,056.72	0.640621	2,918		2,918	808	3,726
Custodial Services	244,117.23	0.165654	755		755	205	960
Non Departmental	1,265,826.68	0.858968	3,913		3,913	1,086	4,999
001-1920 Office of Capital Improvement	70,059.21	0.047541	217		217	59	276
001-2110 Police Administration	6,734,005.54	4.569579	20,818		20,818	5,796	26,614
001-2120 Office Of The Chief	3,340,905.05	2.267080	10,328		10,328	2,875	13,203
001-2130 Uniformed Patrol	10,403,537.77	7.059660	32,162		32,162	8,955	41,117
001-2140 Investigative Services	2,266,877.68	1.538264	7,008		7,008	1,947	8,955
001-2210 Fire Administration	2,158,119.45	1.464462	6,672		6,672	1,856	8,528
001-2220 Fire Suppression	6,700,965.95	4.547159	20,716		20,716	5,768	26,484
001-2230 Emergency Medical Service	6,160,274.94	4.180256	19,044		19,044	5,304	24,348
001-2240 Fire Prevention	807,611.32	0.548031	2,497		2,497	690	3,187
001-2270 Ocean Rescue	716,781.69	0.486396	2,216		2,216	608	2,824
001-4791 Local Grants - Police	16,449.43	0.011162	51		51	13	64
001-5010 Development Svcs - Admin	331,625.71	0.225035	1,025		1,025	280	1,305
001-5020 Planning & Zoning	640,706.47	0.434772	1,981		1,981	544	2,525
001-5040 Building Inspection	2,177,547.74	1.477646	6,732		6,732	1,872	8,604
001-5050 Code Compliance	819,152.56	0.555863	2,532		2,532	701	3,233
001-6910 Human Services	1,498,697.85	1.016990	4,633		4,633	1,288	5,921
001-6911 Hallandale Opportunity Project	716.70	0.000486	2		2		2
001-7210 Parks Administration	540,658.89	0.366882	1,671		1,671	457	2,128
001-7220 Special Events / CCC	214,900.81	0.145828	664		664	178	842
001-7221 Foster Park	402,701.14	0.273266	1,245		1,245	339	1,584
001-7222 Johnson Park	768,269.98	0.521335	2,375		2,375	654	3,029
001-7223 Bluesten Park	95,793.66	0.065004	296		296	78	374
001-7230 Aquatics Division	86,201.44	0.058495	266		266	72	338
001-7231 BF James Pool	276,898.55	0.187899	856		856	232	1,088
001-7240 Parks Maintenance	1,327,837.67	0.901048	4,105		4,105	1,141	5,246
001-7241 Parks Landscape	8.14	0.000006	0		0		0
001-7250 Golden Isles Tennis Complex	32,011.16	0.021722	99		99	26	125
001-7270 Facilities Operations	490,754.61	0.333018	1,517		1,517	413	1,930
001-7280 Historic Sites	8,145.33	0.005527	25		25	6	31
001-7515 Marina Facility	51,557.34	0.034986	159		159	42	201
001-8900 Charges To Other Funds	140,000.00	0.095002	433		433	116	549
001-9001 Transfer To Other Funds	7,522,776.60	5.104826	23,256		23,256	6,474	29,730
103 Police Training Fund	15,099.99	0.010247	47		47	12	59
104 Police Outside Services Fund	1,208,691.40	0.820197	3,737		3,737	1,037	4,774
110 Police Equitable Sharing Fund	207,336.18	0.140695	641		641	172	813
120 3 Islands Safe Neighborhood Fund	228,099.83	0.154785	705		705	189	894
121 Golden Isles Safe Neighborhood Fund	184,250.28	0.125029	570		570	154	724

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department City Commission

Activity - City Commission

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
130 Community Redevelopment Agency	10,255,690.88	6.959334	31,705		31,705	8,828	40,533
150 Grant Fund	798,930.57	0.542140	2,470		2,470	683	3,153
160 Transportation Fund	1,828,010.55	1.240456	5,651		5,651	1,571	7,222
165 Law Enforcement Trust Fund	110,896.97	0.075253	343		343	92	435
202 Debt Service Fund GO Bond	3,079,756.26	2.089869	9,521		9,521	2,647	12,168
248 Debt Service Capital Fund	2,451,778.13	1.663734	7,580		7,580	2,110	9,690
302 Parks GO Bond Capital Fund	12,858,573.36	8.725605	39,752		39,752	11,071	50,823
347 Grant Fund	246,920.28	0.167556	763		763	206	969
348 Capital Projects Fund	3,072,938.01	2.085242	9,500		9,500	2,640	12,140
410 Sanitation Fund	6,453,845.89	4.379468	19,952		19,952	5,556	25,508
420 Cemetery Fund	233,989.19	0.158781	723		723	196	919
440 Stormwater Fund	3,227,946.67	2.190429	9,979		9,979	2,772	12,751
490 Utility Fund	20,744,314.03	14.076728	64,130		64,130	18,106	82,236
530 Fleet Services Fund	2,098,873.34	1.424259	6,489		6,489	1,804	8,293
570 General Liability - Self Insurance	1,695,988.69	1.150868	5,243		5,243	1,460	6,703
575 Workers' Compensation	707,068.71	0.479805	2,186		2,186	601	2,787
651 Professional / Management Pension	2,215,924.97	1.503688	6,850		6,850	1,904	8,754
653 General Employees Pension	3,692,771.11	2.505850	11,416		11,416	3,172	14,588
950 General Long-Term Debt	(73,363.25)	(0.049783)	(227)		(227)	(62)	(289)
Schedule .4 Total for City Commission	147,365,985.59	100.000000	455,573		455,573	126,451	582,024

Allocation Basis: Total Actual Expenditures Per Organization
Allocation Source: Expenditure Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department City Commission

Receiving Department	Total	City Commission
City Commission	1,408	1,408
City Manager	6,306	6,306
Budget & Program Monitoring	1,736	1,736
Procurement	2,327	2,327
City Attorney	5,077	5,077
Finance	5,483	5,483
Innovation Technology	8,653	8,653
Human Resources	3,328	3,328
City Clerk	1,667	1,667
DPW Administration	2,007	2,007
Grounds Maintenance	3,315	3,315
Construction & Maintenance	3,726	3,726
Custodial Services	960	960
Non Departmental	4,999	4,999
001-1920 Office of Capital Improvement	276	276
001-2110 Police Administration	26,614	26,614
001-2120 Office Of The Chief	13,203	13,203
001-2130 Uniformed Patrol	41,117	41,117
001-2140 Investigative Services	8,955	8,955
001-2210 Fire Administration	8,528	8,528
001-2220 Fire Suppression	26,484	26,484
001-2230 Emergency Medical Service	24,348	24,348
001-2240 Fire Prevention	3,187	3,187
001-2270 Ocean Rescue	2,824	2,824
001-4791 Local Grants - Police	64	64
001-5010 Development Svcs - Admin	1,305	1,305
001-5020 Planning & Zoning	2,525	2,525
001-5040 Building Inspection	8,604	8,604
001-5050 Code Compliance	3,233	3,233
001-6910 Human Services	5,921	5,921
001-6911 Hallandale Opportunity Project	2	2
001-7210 Parks Administration	2,128	2,128
001-7220 Special Events / CCC	842	842
001-7221 Foster Park	1,584	1,584
001-7222 Johnson Park	3,029	3,029
001-7223 Bluesten Park	374	374
001-7230 Aquatics Division	338	338
001-7231 BF James Pool	1,088	1,088
001-7240 Parks Maintenance	5,246	5,246
001-7250 Golden Isles Tennis Complex	125	125
001-7270 Facilities Operations	1,930	1,930
001-7280 Historic Sites	31	31
001-7515 Marina Facility	201	201
001-8900 Charges To Other Funds	549	549
001-9001 Transfer To Other Funds	29,730	29,730
103 Police Training Fund	59	59
104 Police Outside Services Fund	4,774	4,774
110 Police Equitable Sharing Fund	813	813
120 3 Islands Safe Neighborhood Fund	894	894
121 Golden Isles Safe Neighborhood Fund	724	724
130 Community Redevelopment Agency	40,533	40,533
150 Grant Fund	3,153	3,153

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department City Commission

Receiving Department	Total	City Commission
160 Transportation Fund	7,222	7,222
165 Law Enforcement Trust Fund	435	435
202 Debt Service Fund GO Bond	12,168	12,168
248 Debt Service Capital Fund	9,690	9,690
302 Parks GO Bond Capital Fund	50,823	50,823
347 Grant Fund	969	969
348 Capital Projects Fund	12,140	12,140
410 Sanitation Fund	25,508	25,508
420 Cemetery Fund	919	919
440 Stormwater Fund	12,751	12,751
490 Utility Fund	82,236	82,236
530 Fleet Services Fund	8,293	8,293
570 General Liability - Self Insurance	6,703	6,703
575 Workers' Compensation	2,787	2,787
651 Professional / Management Pension	8,754	8,754
653 General Employees Pension	14,588	14,588
950 General Long-Term Debt	(289)	(289)
Direct Bill	0	0
Total	582,024	582,024

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department City Manager

The City Manager is responsible for recommending and carrying out the policies and ordinances of the City Commission. Additionally, the City Manager is responsible for establishing organizational goals and providing overall administration and direction for all departments. Expenditures for this organization are accounted for in 001 General Fund and division 1210 City Manager.

For cost allocation plan purposes, the **City Manager** cost pool is functionalized as follows (the apportionment of these costs is based on staffing efforts identified to each function / activity / program weighted by each staff respective compensation):

City Manager - Costs identified to this function are representative of staff compensation and operational expenditures to provide executive leadership of daily City city wide operations. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department City Manager

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,596,687			1,596,687
Inbound Costs:				
Depreciation Expense	27,701		27,701	
City Commission	4,936	1,370	6,306	
City Manager		39,431	39,431	
Budget & Program Monitoring		2,896	2,896	
Procurement		65,529	65,529	
City Attorney		64,150	64,150	
Finance		12,001	12,001	
Innovation Technology		45,772	45,772	
Human Resources		21,915	21,915	
City Clerk		14,615	14,615	
DPW Administration		8,520	8,520	
Grounds Maintenance		126,796	126,796	
Construction & Maintenance		109,563	109,563	
Custodial Services		47,399	47,399	
Non Departmental		53,876	53,876	
General Fund Transactions		6,386	6,386	
Total Allocated Additions:	32,637	620,219	652,856	652,856
Total To Be Allocated:	1,629,324	620,219		2,249,543

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department City Manager

	Total	G&A	City Manager
Other Expense & Cost			
512000 Regular Salaries & Wages	1,013,572	0	1,013,572
515150 Auto/Travel Allowances	10,200	0	10,200
521050 Taxes - Social Security	47,774	0	47,774
521100 Taxes - Medicare	14,585	0	14,585
522050 Pensions - Prof/Mgmt	81,865	0	81,865
522150 Pensions - General Employees	83,131	0	83,131
522200 Pensions - Icma 401(A)	69,340	0	69,340
522300 Pensions - 401(A) Match Pgm	22,574	0	22,574
522350 Pensions - Retirement Health	6,962	0	6,962
523050 Health Insurance	117,936	0	117,936
523100 Dental Insurance	3,082	0	3,082
523150 Life Insurance	677	0	677
523200 Long-Term Disability Insurance	710	0	710
524000 Workers' Compensation	1,507	0	1,507
531010 Consultants/Prof Svcs	24,400	0	24,400
534010 Outside Services	1,589	0	1,589
541010 Phone & Communications	2,520	0	2,520
551000 Office Supplies	4,738	0	4,738
552230 City Mgr Proj/Prog/Supp	62,477	0	62,477
552235 Office Misc Expense	4,913	0	4,913
552236 Cm Floral Arrangements	475	0	475
554010 Books & Publications	346	0	346
554030 Dues & Memberships	5,849	0	5,849
554040 Internet Subscriptions	3,828	0	3,828
555020 Meetings And Seminars	8,177	0	8,177
555070 Employee Expense	3,460	0	3,460
Departmental Total			
Expenditures Per Financial Statement	1,596,687		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,596,687	0	1,596,687
Allocation Step 1			
Inbound - All Others	32,637	32,637	0
Reallocate Admin Costs		(32,637)	32,637
Unallocated Costs	0	0	0
1st Allocation	1,629,324	0	1,629,324
Allocation Step 2			
Inbound - All Others	620,219	620,219	0
Reallocate Admin Costs		(620,219)	620,219
Unallocated Costs	0	0	0
2nd Allocation	620,219	0	620,219
Total For City Manager			
Schedule .3 Total	2,249,543	0	2,249,543

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department City Manager

Activity - City Manager

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	12.74	2.420121	39,431		39,431		39,431
Budget & Program Monitoring	3.00	0.569887	9,285		9,285	3,621	12,906
Procurement	5.00	0.949812	15,476		15,476	6,037	21,513
Finance	11.00	2.089586	34,046		34,046	13,281	47,327
Innovation Technology	7.00	1.329737	21,666		21,666	8,455	30,121
Human Resources	5.82	1.105581	18,014		18,014	7,026	25,040
City Clerk	3.00	0.569887	9,285		9,285	3,621	12,906
DPW Administration	1.00	0.189962	3,095		3,095	1,199	4,294
Grounds Maintenance	10.50	1.994605	32,499		32,499	12,675	45,174
Construction & Maintenance	8.00	1.519699	24,761		24,761	9,655	34,416
001-2110 Police Administration	142.62	27.092437	441,424		441,424	172,218	613,642
001-2210 Fire Administration	90.69	17.227689	280,694		280,694	109,499	390,193
001-5010 Development Svcs - Admin	30.50	5.793853	94,401		94,401	36,830	131,231
001-6910 Human Services	22.27	4.230462	68,928		68,928	26,888	95,816
001-7210 Parks Administration	63.90	12.138597	197,777		197,777	77,156	274,933
160 Transportation Fund	10.00	1.899624	30,951		30,951	12,070	43,021
410 Sanitation Fund	20.00	3.799248	61,902		61,902	24,150	86,052
420 Cemetery Fund	2.25	0.427415	6,963		6,963	2,717	9,680
440 Stormwater Fund	7.63	1.449413	23,617		23,617	9,210	32,827
450 Sewer Fund	11.00	2.089586	34,046		34,046	13,281	47,327
490 Utility Fund	47.50	9.023213	147,017		147,017	57,350	204,367
530 Fleet Services Fund	9.00	1.709661	27,856		27,856	10,870	38,726
570 General Liability - Self Insurance	2.00	0.379925	6,190		6,190	2,410	8,600
Schedule .4 Total for City Manager	526.42	100.000000	1,629,324		1,629,324	620,219	2,249,543

Allocation Basis: Total Number of Full Time Equivalent (FTE) Employees Per Organization
Allocation Source: Comprehensive Annual Financial Report (CAFR) - page 128

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department City Manager

Receiving Department	Total	City Manager
City Manager	39,431	39,431
Budget & Program Monitoring	12,906	12,906
Procurement	21,513	21,513
Finance	47,327	47,327
Innovation Technology	30,121	30,121
Human Resources	25,040	25,040
City Clerk	12,906	12,906
DPW Administration	4,294	4,294
Grounds Maintenance	45,174	45,174
Construction & Maintenance	34,416	34,416
001-2110 Police Administration	613,642	613,642
001-2210 Fire Administration	390,193	390,193
001-5010 Development Svcs - Admin	131,231	131,231
001-6910 Human Services	95,816	95,816
001-7210 Parks Administration	274,933	274,933
160 Transportation Fund	43,021	43,021
410 Sanitation Fund	86,052	86,052
420 Cemetery Fund	9,680	9,680
440 Stormwater Fund	32,827	32,827
450 Sewer Fund	47,327	47,327
490 Utility Fund	204,367	204,367
530 Fleet Services Fund	38,726	38,726
570 General Liability - Self Insurance	8,600	8,600
Direct Bill	0	0
Total	2,249,543	2,249,543

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Budget & Program Monitoring

Budget & Program Monitoring provides centralized budgeting, independent analysis and evaluation of resource allocation issues, operational issues, produces financial and operational data. Additionally, Budget & Program Monitoring provides financial planning and analysis, administration of debt structures, economic analysis, enterprise fund budgeting, and cash forecasting. Actual expenditures are accounted for in fund 001, General Fund, and organization 1305 Budget & Program Monitoring.

For cost allocation plan purposes, the **Budget & Program Monitoring** cost pool is functionalized as follows:

Budget & Program Monitoring - Costs identified to this function are representative of staff compensation and operational expenditures relating to the preparation of annual, providing variance analyses and producing financial and operation reports. These costs are allocated based on the total number of budget transfer transactions per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department Budget & Program Monitoring

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	441,147			441,147
Inbound Costs:				
City Commission	1,364	372	1,736	
City Manager	9,285	3,621	12,906	
Budget & Program Monitoring		4,506	4,506	
Procurement		399	399	
City Attorney		4,438	4,438	
Finance		5,901	5,901	
Innovation Technology		15,585	15,585	
Human Resources		5,160	5,160	
City Clerk		6,305	6,305	
DPW Administration		2,006	2,006	
Non Departmental		970	970	
General Fund Transactions		1,764	1,764	
Total Allocated Additions:	<u>10,649</u>	<u>51,027</u>	61,676	61,676
Total To Be Allocated:	<u>451,796</u>	<u>51,027</u>		<u>502,823</u>

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Budget & Program Monitoring

	Total	G&A	Budget & Program Monitoring
Other Expense & Cost			
512000 Regular Salaries & Wages	288,087	0	288,087
514000 Overtime Pay	6,973	0	6,973
515150 Auto & Travel Allowances	2,000	0	2,000
521050 Taxes - Social Security	17,685	0	17,685
521100 Taxes - Medicare	4,190	0	4,190
522150 Pensions - General Employees	32,455	0	32,455
522200 Pensions - Icma 401(A)	26,475	0	26,475
522300 Pensions - 401(A) Match Pgm	8,078	0	8,078
522350 Pensions - Retirement Health	2,630	0	2,630
523050 Health Insurance	37,807	0	37,807
523100 Dental Insurance	1,834	0	1,834
523150 Life Insurance	261	0	261
523200 Long-Term Disability Insurance	274	0	274
524000 Workers' Compensation	431	0	431
531010 Consultants/Prof Svcs	550	0	550
540160 Miscellaneous	95	0	95
541010 Phone & Communications	840	0	840
547000 Printing And Binding	172	0	172
548010 Advertising	3,500	0	3,500
551000 Office Supplies	846	0	846
554030 Membership Dues	245	0	245
555020 Meetings And Seminars	5,719	0	5,719
Departmental Total			
Expenditures Per Financial Statement	441,147		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	441,147	0	441,147
Allocation Step 1			
Inbound - All Others	10,649	10,649	0
Reallocate Admin Costs		(10,649)	10,649
Unallocated Costs	0	0	0
1st Allocation	451,796	0	451,796
Allocation Step 2			
Inbound - All Others	51,027	51,027	0
Reallocate Admin Costs		(51,027)	51,027
Unallocated Costs	0	0	0
2nd Allocation	51,027	0	51,027
Total For Budget & Program Monitoring			
Schedule .3 Total	502,823	0	502,823

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Budget & Program Monitoring

Activity - Budget & Program Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	9	0.641026	2,896		2,896		2,896
City Manager	9	0.641026	2,896		2,896		2,896
Budget & Program Monitoring	14	0.997151	4,506		4,506		4,506
Procurement	12	0.854701	3,861		3,861	439	4,300
City Attorney	11	0.783476	3,539		3,539	402	3,941
Finance	9	0.641026	2,896		2,896	331	3,227
Innovation Technology	32	2.279202	10,298		10,298	1,185	11,483
Human Resources	6	0.427350	1,931		1,931	216	2,147
City Clerk	12	0.854701	3,861		3,861	439	4,300
DPW Administration	10	0.712251	3,218		3,218	367	3,585
Grounds Maintenance	8	0.569801	2,575		2,575	293	2,868
Construction & Maintenance	2	0.142450	643		643	68	711
Custodial Services	2	0.142450	643		643	68	711
Non Departmental	38	2.706553	12,228		12,228	1,409	13,637
General Fund Transactions	43	3.062678	13,838		13,838	1,601	15,439
001-2037B Dev. Agree. - 2000 S. Ocean	2	0.142450	643		643	68	711
001-2110 Police Administration	15	1.068376	4,827		4,827	554	5,381
001-2120 Office Of The Chief	7	0.498575	2,252		2,252	254	2,506
001-2130 Uniformed Patrol	3	0.213675	965		965	105	1,070
001-2140 Investigative Services	8	0.569801	2,575		2,575	293	2,868
001-2210 Fire Administration	27	1.923077	8,689		8,689	999	9,688
001-2220 Fire Suppression	5	0.356125	1,609		1,609	176	1,785
001-2230 Emergency Medical Service	11	0.783476	3,539		3,539	402	3,941
001-2240 Fire Prevention	5	0.356125	1,609		1,609	176	1,785
001-2270 Ocean Rescue	14	0.997151	4,506		4,506	515	5,021
001-5010 Development Svcs - Admin	6	0.427350	1,931		1,931	216	2,147
001-5020 Planning & Zoning	6	0.427350	1,931		1,931	216	2,147
001-5040 Building Inspection	28	1.994302	9,010		9,010	1,032	10,042
001-6910 Human Services	8	0.569801	2,575		2,575	293	2,868
001-7210 Parks Administration	2	0.142450	643		643	68	711
001-7220 Special Events / CCC	4	0.284900	1,287		1,287	143	1,430
001-7221 Foster Park	8	0.569801	2,575		2,575	293	2,868
001-7222 Johnson Park	9	0.641026	2,896		2,896	331	3,227
001-7223 Bluesten Park	21	1.495726	6,756		6,756	777	7,533
001-7230 Aquatics Division	2	0.142450	643		643	68	711
001-7231 BF James Pool	4	0.284900	1,287		1,287	143	1,430
001-7240 Parks Maintenance	11	0.783476	3,539		3,539	402	3,941
001-7241 Parks Landscape	1	0.071225	321		321	31	352
001-7250 Golden Isles Tennis Complex	1	0.071225	321		321	31	352
001-7270 Facilities Operations	21	1.495726	6,756		6,756	777	7,533
001-7515 Marina Facility	11	0.783476	3,539		3,539	402	3,941
001-9001 Transfer To Other Funds	1	0.071225	321		321	31	352
110 Police Equitable Sharing Fund	4	0.284900	1,287		1,287	143	1,430
120 3 Islands Safe Neighborhood Fund	6	0.427350	1,931		1,931	216	2,147
121 Golden Isles Safe Neighborhood Fund	6	0.427350	1,931		1,931	216	2,147
130 Community Redevelopment Agency	150	10.683761	48,269		48,269	5,575	53,844
150 Grant Fund	170	12.108265	54,714		54,714	6,634	61,348
160 Transportation Fund	25	1.780627	8,044		8,044	925	8,969
165 Law Enforcement Trust Fund	4	0.284900	1,287		1,287	143	1,430
248 Debt Service Capital Fund	4	0.284900	1,287		1,287	143	1,430
302 Parks GO Bond Capital Fund	74	5.270655	23,812		23,812	2,751	26,563

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Budget & Program Monitoring

Activity - Budget & Program Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
347 Grant Fund	62	4.415954	19,951		19,951	2,302	22,253
348 Capital Projects Fund	97	6.908832	31,214		31,214	3,605	34,819
410 Sanitation Fund	15	1.068376	4,827		4,827	554	5,381
440 Stormwater Fund	86	6.125356	27,675		27,675	3,198	30,873
490 Utility Fund	166	11.823362	53,417		53,417	6,172	59,589
491 Utility Impact Fee	3	0.213675	965		965	105	1,070
530 Fleet Services Fund	41	2.920228	13,194		13,194	1,519	14,713
570 General Liability - Self Insurance	20	1.424501	6,435		6,435	742	7,177
575 Workers' Compensation	2	0.142450	643		643	68	711
652 Police / Fire Pension Fund	11	0.783476	3,539		3,539	402	3,941
Schedule .4 Total for Budget & Program Monitoring	1,404	100.000000	451,796		451,796	51,027	502,823

Allocation Basis: Total Number of Budget Transfer Transactions Per Organization
Allocation Source: Budget Transfers Transactions Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Budget & Program Monitoring

Receiving Department	Total	Budget & Program Monitoring
City Commission	2,896	2,896
City Manager	2,896	2,896
Budget & Program Monitoring	4,506	4,506
Procurement	4,300	4,300
City Attorney	3,941	3,941
Finance	3,227	3,227
Innovation Technology	11,483	11,483
Human Resources	2,147	2,147
City Clerk	4,300	4,300
DPW Administration	3,585	3,585
Grounds Maintenance	2,868	2,868
Construction & Maintenance	711	711
Custodial Services	711	711
Non Departmental	13,637	13,637
General Fund Transactions	15,439	15,439
001-2037B Dev. Agree. - 2000 S. Ocean	711	711
001-2110 Police Administration	5,381	5,381
001-2120 Office Of The Chief	2,506	2,506
001-2130 Uniformed Patrol	1,070	1,070
001-2140 Investigative Services	2,868	2,868
001-2210 Fire Administration	9,688	9,688
001-2220 Fire Suppression	1,785	1,785
001-2230 Emergency Medical Service	3,941	3,941
001-2240 Fire Prevention	1,785	1,785
001-2270 Ocean Rescue	5,021	5,021
001-5010 Development Svcs - Admin	2,147	2,147
001-5020 Planning & Zoning	2,147	2,147
001-5040 Building Inspection	10,042	10,042
001-6910 Human Services	2,868	2,868
001-7210 Parks Administration	711	711
001-7220 Special Events / CCC	1,430	1,430
001-7221 Foster Park	2,868	2,868
001-7222 Johnson Park	3,227	3,227
001-7223 Bluesten Park	7,533	7,533
001-7230 Aquatics Division	711	711
001-7231 BF James Pool	1,430	1,430
001-7240 Parks Maintenance	3,941	3,941
001-7241 Parks Landscape	352	352
001-7250 Golden Isles Tennis Complex	352	352
001-7270 Facilities Operations	7,533	7,533
001-7515 Marina Facility	3,941	3,941
001-9001 Transfer To Other Funds	352	352
110 Police Equitable Sharing Fund	1,430	1,430
120 3 Islands Safe Neighborhood Fund	2,147	2,147
121 Golden Isles Safe Neighborhood Fund	2,147	2,147
130 Community Redevelopment Agency	53,844	53,844
150 Grant Fund	61,348	61,348
160 Transportation Fund	8,969	8,969
165 Law Enforcement Trust Fund	1,430	1,430
248 Debt Service Capital Fund	1,430	1,430
302 Parks GO Bond Capital Fund	26,563	26,563
347 Grant Fund	22,253	22,253

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Budget & Program Monitoring

Receiving Department	Total	Budget & Program Monitoring
348 Capital Projects Fund	34,819	34,819
410 Sanitation Fund	5,381	5,381
440 Stormwater Fund	30,873	30,873
490 Utility Fund	59,589	59,589
491 Utility Impact Fee	1,070	1,070
530 Fleet Services Fund	14,713	14,713
570 General Liability - Self Insurance	7,177	7,177
575 Workers' Compensation	711	711
652 Police / Fire Pension Fund	3,941	3,941
Direct Bill	0	0
Total	<u>502,823</u>	<u>502,823</u>

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Procurement

Procurement is responsible for the acquisition of goods and services in accordance with the Hallandale Beach's and Broward County's codes as well as Florida state statutes, and federal laws. Procurement is also responsible for providing courier services city wide. Expenditures for this organization are accounted for in 001 General Fund and divisions 1310 Procurement Administration & 1330 Procurement Services.

For cost allocation plan purposes, the **Procurement** cost pool is functionalized as follows (the apportionment of these costs is based on staffing efforts identified to each function / activity / program weighted by each staff respective compensation):

General & Administrative - Costs identified to this function represent staff compensation and operational expenditures associated with administrative, non-specific and routine workload. These costs are redistributed to the remaining functional categories based upon the total expenditures identified to each activity.

Procurement Services - Costs identified to this function are representative of staff compensation and operational expenditures to procure goods and services using purchase orders. These costs are allocated based on the total number of purchase orders per organization.

Bids & RFPs - Costs identified to this function are representative of staff compensation and operational expenditures to procure goods and services using solicitations. These costs are allocated based on the total number of solicitations (Bids & RFPs) per organization.

Invoicing - Costs identified to this function are representative of staff compensation and operational expenditures to facilitate the payment of invoices. These costs are allocated based on the total number of transactions (INV) per organization.

Mail Services - Costs identified to this function are representative of staff compensation and operational expenditures to retrieve and deliver the mail. These costs are allocated based on the total number of mail pieces per organization.

Contract Management - Costs identified to this function are representative of staff compensation and operational expenditures to manage the contracting process. These costs are allocated based on the total number of processed contracts per organization.

Special Projects - Costs identified to this function are representative of staff compensation and operational expenditures to work on special projects. These costs are allocated based on the total number of number of special projects per organization.

PCard Administration - Costs identified to this function are representative of staff compensation and operational expenditures to administer the City's Purchasing Card (PCARD) program. These costs are allocated based on the total number of active pcards per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department Procurement

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	591,092			591,092
Inbound Costs:				
Depreciation Expense	5,428		5,428	
City Commission	1,827	500	2,327	
City Manager	15,476	6,037	21,513	
Budget & Program Monitoring	3,861	439	4,300	
Procurement		16,878	16,878	
City Attorney		7,400	7,400	
Finance		7,362	7,362	
Innovation Technology		24,510	24,510	
Human Resources		8,601	8,601	
City Clerk		6,952	6,952	
DPW Administration		3,344	3,344	
Grounds Maintenance		24,843	24,843	
Construction & Maintenance		21,467	21,467	
Custodial Services		9,287	9,287	
Non Departmental		8,276	8,276	
General Fund Transactions		2,363	2,363	
Total Allocated Additions:	26,592	148,259	174,851	174,851
Total To Be Allocated:	617,684	148,259		765,943

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Procurement

	Total	G&A	Procurement Services	Bids & RFPs	Invoicing
Other Expense & Cost					
512000 Regular Salaries & Wages	353,023	140,644	69,404	43,281	7,696
515150 Auto/Travel Allowances	2,400	957	472	294	52
521050 Taxes - Social Security	21,506	8,568	4,228	2,637	469
521100 Taxes - Medicare	5,030	2,003	989	617	110
522050 Pensions - Prof/Mgmt	52,494	20,914	10,320	6,436	1,144
522150 Pensions - General Employees	18,591	7,407	3,655	2,279	405
522200 Pensions - Icma 401(A)	10,344	4,122	2,034	1,268	225
522300 Pensions - 401(A) Match Pgm	8,041	3,204	1,581	986	175
522350 Pensions - Retirement Health	4,208	1,677	827	516	92
523050 Health Insurance	65,930	26,266	12,962	8,083	1,437
523100 Dental Insurance	1,200	479	236	147	26
523150 Life Insurance	435	174	86	53	9
523200 Long-Term Disability Insurance	456	181	90	56	10
524000 Workers' Compensation	522	208	103	64	11
534010 Outside Services	450	180	88	55	10
541010 Phone & Communications	1,260	502	248	154	27
542000 Postage And Freight	24,708	9,843	4,858	3,029	539
548010 Advertising	3,403	1,356	669	417	74
548020 Promotional Supplies	1,098	437	216	135	24
551000 Office Supplies	7,400	2,948	1,455	907	161
552010 Specialized Supplies	156	62	31	19	3
552070 Small Furniture & Fixture	3,850	1,533	757	472	84
552200 Uniforms Purchased	400	159	79	49	9
552235 Office Misc Expense	1,261	502	248	155	27
554030 Dues & Memberships	674	268	133	83	15
555040 General Employee Training	2,252	896	443	276	49
Departmental Total					
Expenditures Per Financial Statement	591,092				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	591,092	235,490	116,212	72,468	12,883
Allocation Step 1					
Inbound - All Others	26,592	26,592	0	0	0
Reallocate Admin Costs		(262,082)	85,651	53,409	9,495
Unallocated Costs	0	0	0	0	0
1st Allocation	617,684	0	201,863	125,877	22,378
Allocation Step 2					
Inbound - All Others	148,259	148,259	0	0	0
Reallocate Admin Costs		(148,259)	48,468	30,214	5,373
Unallocated Costs	0	0	0	0	0
2nd Allocation	148,259	0	48,468	30,214	5,373
Total For Procurement					
Schedule .3 Total	765,943	0	250,331	156,091	27,751

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Procurement

	Mail Services	Contract Management	Special Projects	PCard Administration
Other Expense & Cost				
512000 Regular Salaries & Wages	13,627	47,270	19,557	11,544
515150 Auto/Travel Allowances	93	321	133	78
521050 Taxes - Social Security	830	2,880	1,191	703
521100 Taxes - Medicare	194	674	279	164
522050 Pensions - Prof/Mgmt	2,026	7,029	2,908	1,717
522150 Pensions - General Employees	718	2,489	1,030	608
522200 Pensions - Icma 401(A)	399	1,385	573	338
522300 Pensions - 401(A) Match Pgm	310	1,077	445	263
522350 Pensions - Retirement Health	162	563	233	138
523050 Health Insurance	2,545	8,828	3,653	2,156
523100 Dental Insurance	46	161	66	39
523150 Life Insurance	17	58	24	14
523200 Long-Term Disability Insurance	18	61	25	15
524000 Workers' Compensation	20	70	29	17
534010 Outside Services	17	60	25	15
541010 Phone & Communications	49	169	70	41
542000 Postage And Freight	954	3,308	1,369	808
548010 Advertising	131	456	189	111
548020 Promotional Supplies	42	147	61	36
551000 Office Supplies	286	991	410	242
552010 Specialized Supplies	6	21	9	5
552070 Small Furniture & Fixture	149	516	213	126
552200 Uniforms Purchased	15	54	22	13
552235 Office Misc Expense	49	169	70	41
554030 Dues & Memberships	26	90	37	22
555040 General Employee Training	87	302	125	74
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	22,816	79,149	32,746	19,328
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	16,815	58,334	24,133	14,245
Unallocated Costs	0	0	0	0
1st Allocation	39,631	137,483	56,879	33,573
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	9,515	32,995	13,643	8,051
Unallocated Costs	0	0	0	0
2nd Allocation	9,515	32,995	13,643	8,051
Total For Procurement				
Schedule .3 Total	49,146	170,478	70,522	41,624

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - Procurement Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	1	0.076104	153		153		153
City Manager	17	1.293760	2,612		2,612		2,612
Procurement	19	1.445967	2,919		2,919		2,919
City Attorney	3	0.228311	460		460	106	566
Finance	24	1.826484	3,688		3,688	905	4,593
Innovation Technology	79	6.012177	12,137		12,137	2,993	15,130
Human Resources	14	1.065449	2,150		2,150	521	2,671
City Clerk	12	0.913242	1,842		1,842	445	2,287
DPW Administration	68	5.175038	10,446		10,446	2,572	13,018
Construction & Maintenance	35	2.663623	5,376		5,376	1,321	6,697
001-1920 Office of Capital Improvement	44	3.348554	6,759		6,759	1,665	8,424
001-2110 Police Administration	59	4.490107	9,065		9,065	2,234	11,299
001-2120 Office Of The Chief	6	0.456621	922		922	218	1,140
001-2130 Uniformed Patrol	2	0.152207	308		308	68	376
001-2210 Fire Administration	90	6.849315	13,826		13,826	3,418	17,244
001-5010 Development Svcs - Admin	2	0.152207	308		308	68	376
001-5020 Planning & Zoning	18	1.369863	2,764		2,764	672	3,436
001-5040 Building Inspection	15	1.141553	2,305		2,305	560	2,865
001-5050 Code Compliance	6	0.456621	922		922	218	1,140
001-6910 Human Services	95	7.229833	14,593		14,593	3,600	18,193
001-7210 Parks Administration	18	1.369863	2,764		2,764	672	3,436
001-7220 Special Events / CCC	26	1.978691	3,994		3,994	980	4,974
001-7221 Foster Park	17	1.293760	2,612		2,612	636	3,248
001-7222 Johnson Park	32	2.435312	4,916		4,916	1,202	6,118
001-7231 BF James Pool	17	1.293760	2,612		2,612	636	3,248
001-7240 Parks Maintenance	45	3.424658	6,914		6,914	1,704	8,618
001-7270 Facilities Operations	26	1.978691	3,994		3,994	980	4,974
001-7280 Historic Sites	2	0.152207	308		308	68	376
130 Community Redevelopment Agency	139	10.578387	21,353		21,353	5,271	26,624
160 Transportation Fund	1	0.076104	153		153	34	187
410 Sanitation Fund	22	1.674277	3,380		3,380	826	4,206
440 Stormwater Fund	6	0.456621	922		922	218	1,140
490 Utility Fund	152	11.567732	23,351		23,351	5,770	29,121
530 Fleet Services Fund	155	11.796036	23,816		23,816	6,116	29,932
570 General Liability - Self Insurance	44	3.348554	6,759		6,759	1,665	8,424
All Other	3	0.228311	460		460	106	566
Schedule .4 Total for Procurement Services	1,314	100.000000	201,863		201,863	48,468	250,331

Allocation Basis: Total Number of Purchase Orders Per Organization

Allocation Source: General Services Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - Bids & RFPs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	3	13.043478	16,418		16,418		16,418
Procurement	1	4.347826	5,472		5,472		5,472
DPW Administration	11	47.826088	60,205		60,205	17,497	77,702
001-1920 Office of Capital Improvement	3	13.043478	16,418		16,418	4,768	21,186
001-2110 Police Administration	3	13.043478	16,418		16,418	4,768	21,186
130 Community Redevelopment Agency	2	8.695652	10,946		10,946	3,181	14,127
Schedule .4 Total for Bids & RFPs	23	100.000000	125,877		125,877	30,214	156,091

Allocation Basis: Total Number of Solicitations (Bids & RFPs) Per Organization
Allocation Source: Solicitations Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - Invoicing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	84	1.267925	283		283		283
City Manager	257	3.879245	868		868		868
Procurement	67	1.011321	226		226		226
City Attorney	351	5.298113	1,185		1,185	295	1,480
Finance	72	1.086792	243		243	55	298
Innovation Technology	562	8.483019	1,900		1,900	479	2,379
Human Resources	58	0.875472	197		197	43	240
City Clerk	35	0.528302	118		118	26	144
DPW Administration	21	0.316981	71		71	16	87
Grounds Maintenance	19	0.286792	64		64	15	79
Construction & Maintenance	5	0.075472	16		16	3	19
Non Departmental	125	1.886792	422		422	101	523
General Fund Transactions	283	4.271698	954		954	236	1,190
001-1920 Office of Capital Improvement	4	0.060377	13		13	1	14
001-2110 Police Administration	107	1.615094	361		361	84	445
001-2120 Office Of The Chief	121	1.826415	409		409	95	504
001-2130 Uniformed Patrol	16	0.241509	53		53	14	67
001-2140 Investigative Services	48	0.724528	161		161	37	198
001-2210 Fire Administration	238	3.592453	803		803	195	998
001-2220 Fire Suppression	34	0.513208	115		115	26	141
001-2230 Emergency Medical Service	115	1.735849	388		388	92	480
001-2240 Fire Prevention	39	0.588679	131		131	30	161
001-2270 Ocean Rescue	29	0.437736	97		97	20	117
001-5010 Development Svcs - Admin	34	0.513208	115		115	26	141
001-5020 Planning & Zoning	61	0.920755	207		207	46	253
001-5040 Building Inspection	65	0.981132	219		219	49	268
001-5050 Code Compliance	20	0.301887	68		68	15	83
001-6910 Human Services	197	2.973585	665		665	162	827
001-6911 Hallandale Opportunity Project	1	0.015094	3		3		3
001-7210 Parks Administration	102	1.539623	343		343	81	424
001-7220 Special Events / CCC	203	3.064151	685		685	166	851
001-7221 Foster Park	144	2.173585	485		485	117	602
001-7222 Johnson Park	115	1.735849	388		388	92	480
001-7223 Bluesten Park	74	1.116981	250		250	55	305
001-7230 Aquatics Division	1	0.015094	3		3		3
001-7231 BF James Pool	24	0.362264	81		81	17	98
001-7232 Bluesten Pool	24	0.362264	81		81	17	98
001-7240 Parks Maintenance	143	2.158491	482		482	115	597
001-7250 Golden Isles Tennis Complex	18	0.271698	60		60	14	74
001-7270 Facilities Operations	160	2.415094	540		540	129	669
001-7280 Historic Sites	32	0.483019	108		108	23	131
001-7515 Marina Facility	13	0.196226	43		43	11	54
001-9001 Transfer To Other Funds	1	0.015094	3		3		3
103 Police Training Fund	11	0.166038	36		36	7	43
110 Police Equitable Sharing Fund	89	1.343396	301		301	68	369
120 3 Islands Safe Neighbourhood Fund	67	1.011321	226		226	49	275
121 Golden Isles Safe Neighborhood Fund	35	0.528302	118		118	26	144
130 Community Redevelopment Agency	272	4.105660	919		919	225	1,144
150 Grant Fund	36	0.543396	121		121	27	148
160 Transportation Fund	34	0.513208	115		115	26	141
165 Law Enforcement Trust Fund	206	3.109434	695		695	168	863

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - Invoicing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
302 Parks GO Bond Capital Fund	16	0.241509	53		53	14	67
347 Grant Fund	115	1.735849	388		388	92	480
348 Capital Projects Fund	20	0.301887	68		68	15	83
410 Sanitation Fund	29	0.437736	97		97	20	117
420 Cemetery Fund	11	0.166038	36		36	7	43
440 Stormwater Fund	78	1.177358	263		263	59	322
490 Utility Fund	632	9.539625	2,160		2,160	870	3,030
530 Fleet Services Fund	104	1.569811	351		351	82	433
570 General Liability - Self Insurance	133	2.007547	449		449	108	557
575 Workers' Compensation	26	0.392453	88		88	19	107
603 Payroll Fund	530	8.000000	1,790		1,790	449	2,239
610 General Trust Fund	47	0.709434	158		158	35	193
810 Fire Assessment Program	12	0.181132	39		39	9	48
Schedule .4 Total for Invoicing	6,625	100.000000	22,378		22,378	5,373	27,751

Allocation Basis: Total Number of Transactions (INV) Per Organization
Allocation Source: Invoicing Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	194	0.682594	271		271		271
City Manager	98	0.344815	136		136		136
Procurement	10	0.035185	13		13		13
City Attorney	23	0.080926	31		31	4	35
Finance	8,340	29.344501	11,633		11,633	2,926	14,559
Human Resources	356	1.252595	495		495	114	609
City Clerk	560	1.970374	781		781	181	962
DPW Administration	194	0.682594	271		271	56	327
001-2110 Police Administration	5,974	21.019669	8,332		8,332	2,013	10,345
001-2210 Fire Administration	736	2.589634	1,025		1,025	240	1,265
001-5010 Development Svcs - Admin	797	2.804264	1,111		1,111	257	1,368
001-5040 Building Inspection	7,800	27.444495	10,877		10,877	2,639	13,516
001-5050 Code Compliance	1,590	5.594455	2,216		2,216	530	2,746
001-6910 Human Services	351	1.235002	489		489	113	602
001-7210 Parks Administration	235	0.826853	328		328	71	399
130 Community Redevelopment Agency	473	1.664262	659		659	152	811
490 Utility Fund	556	1.956300	775		775	180	955
570 General Liability - Self Insurance	134	0.471482	188		188	39	227
Schedule .4 Total for Mail Services	28,421	100.000000	39,631		39,631	9,515	49,146

Allocation Basis: Total Number of Mail Peices Per Organizaiton
Allocation Source: Mail Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - Contract Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	3	6.818182	9,374		9,374		9,374
Procurement	2	4.545455	6,250		6,250		6,250
Finance	3	6.818182	9,374		9,374	2,537	11,911
DPW Administration	7	15.909091	21,872		21,872	5,918	27,790
001-2110 Police Administration	3	6.818182	9,374		9,374	2,537	11,911
001-2210 Fire Administration	1	2.272727	3,123		3,123	834	3,957
001-5010 Development Svcs - Admin	1	2.272727	3,123		3,123	834	3,957
001-6910 Human Services	13	29.545454	40,620		40,620	11,038	51,658
130 Community Redevelopment Agency	8	18.181818	24,999		24,999	6,760	31,759
348 Capital Projects Fund	3	6.818182	9,374		9,374	2,537	11,911
Schedule .4 Total for Contract Management	44	100.000000	137,483		137,483	32,995	170,478

Allocation Basis: Total Number of Processed Contracts Per Organization

Allocation Source: Procurement Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - Special Projects

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	6	60.000000	34,123		34,123		34,123
DPW Administration	1	10.000000	5,689		5,689	3,371	9,060
001-2210 Fire Administration	1	10.000000	5,689		5,689	3,424	9,113
001-7210 Parks Administration	1	10.000000	5,689		5,689	3,424	9,113
130 Community Redevelopment Agency	1	10.000000	5,689		5,689	3,424	9,113
Schedule .4 Total for Special Projects	10	100.000000	56,879		56,879	13,643	70,522

Allocation Basis: Total Number of Special Projects Per Organization

Allocation Source: Procurement Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - PCard Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	5	5.952381	1,998		1,998		1,998
Budget & Program Monitoring	1	1.190476	399		399		399
Procurement	5	5.952381	1,998		1,998		1,998
City Attorney	2	2.380952	799		799	212	1,011
Finance	5	5.952381	1,998		1,998	542	2,540
Innovation Technology	5	5.952381	1,998		1,998	542	2,540
Human Resources	1	1.190476	399		399	102	501
City Clerk	3	3.571429	1,199		1,199	321	1,520
DPW Administration	8	9.523810	3,196		3,196	876	4,072
001-2110 Police Administration	13	15.476190	5,201		5,201	1,557	6,758
001-2210 Fire Administration	9	10.714286	3,597		3,597	980	4,577
001-5010 Development Svcs - Admin	7	8.333333	2,798		2,798	760	3,558
001-6910 Human Services	4	4.761905	1,599		1,599	427	2,026
001-7210 Parks Administration	12	14.285714	4,796		4,796	1,309	6,105
130 Community Redevelopment Agency	3	3.571429	1,199		1,199	321	1,520
570 General Liability - Self Insurance	1	1.190476	399		399	102	501
Schedule .4 Total for PCard Administration	84	100.000000	33,573		33,573	8,051	41,624

Allocation Basis: Total Number of Active PCards Per Organization
Allocation Source: Procurement Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Procurement

Receiving Department	Total	Procurement Services	Bids & RFPs	Invoicing	Mail Services
City Commission	707	153	0	283	271
City Manager	65,529	2,612	16,418	868	136
Budget & Program Monitoring	399	0	0	0	0
Procurement	16,878	2,919	5,472	226	13
City Attorney	3,092	566	0	1,480	35
Finance	33,901	4,593	0	298	14,559
Innovation Technology	20,049	15,130	0	2,379	0
Human Resources	4,021	2,671	0	240	609
City Clerk	4,913	2,287	0	144	962
DPW Administration	132,056	13,018	77,702	87	327
Grounds Maintenance	79	0	0	79	0
Construction & Maintenance	6,716	6,697	0	19	0
Non Departmental	523	0	0	523	0
General Fund Transactions	1,190	0	0	1,190	0
001-1920 Office of Capital Improvement	29,624	8,424	21,186	14	0
001-2110 Police Administration	61,944	11,299	21,186	445	10,345
001-2120 Office Of The Chief	1,644	1,140	0	504	0
001-2130 Uniformed Patrol	443	376	0	67	0
001-2140 Investigative Services	198	0	0	198	0
001-2210 Fire Administration	37,154	17,244	0	998	1,265
001-2220 Fire Suppression	141	0	0	141	0
001-2230 Emergency Medical Service	480	0	0	480	0
001-2240 Fire Prevention	161	0	0	161	0
001-2270 Ocean Rescue	117	0	0	117	0
001-5010 Development Svcs - Admin	9,400	376	0	141	1,368
001-5020 Planning & Zoning	3,689	3,436	0	253	0
001-5040 Building Inspection	16,649	2,865	0	268	13,516
001-5050 Code Compliance	3,969	1,140	0	83	2,746
001-6910 Human Services	73,306	18,193	0	827	602
001-6911 Hallandale Opportunity Project	3	0	0	3	0
001-7210 Parks Administration	19,477	3,436	0	424	399
001-7220 Special Events / CCC	5,825	4,974	0	851	0
001-7221 Foster Park	3,850	3,248	0	602	0
001-7222 Johnson Park	6,598	6,118	0	480	0
001-7223 Bluesten Park	305	0	0	305	0
001-7230 Aquatics Division	3	0	0	3	0
001-7231 BF James Pool	3,346	3,248	0	98	0
001-7232 Bluesten Pool	98	0	0	98	0
001-7240 Parks Maintenance	9,215	8,618	0	597	0
001-7250 Golden Isles Tennis Complex	74	0	0	74	0
001-7270 Facilities Operations	5,643	4,974	0	669	0
001-7280 Historic Sites	507	376	0	131	0
001-7515 Marina Facility	54	0	0	54	0
001-9001 Transfer To Other Funds	3	0	0	3	0
103 Police Training Fund	43	0	0	43	0
110 Police Equitable Sharing Fund	369	0	0	369	0
120 3 Islands Safe Neigrhood Fund	275	0	0	275	0
121 Golden Isles Safe Neighborhood Fund	144	0	0	144	0
130 Community Redevelopment Agency	85,098	26,624	14,127	1,144	811
150 Grant Fund	148	0	0	148	0
160 Transportation Fund	328	187	0	141	0
165 Law Enforcement Trust Fund	863	0	0	863	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Procurement

Receiving Department	Total	Procurement Services	Bids & RFPs	Invoicing	Mail Services
302 Parks GO Bond Capital Fund	67	0	0	67	0
347 Grant Fund	480	0	0	480	0
348 Capital Projects Fund	11,994	0	0	83	0
410 Sanitation Fund	4,323	4,206	0	117	0
420 Cemetery Fund	43	0	0	43	0
440 Stormwater Fund	1,462	1,140	0	322	0
490 Utility Fund	33,106	29,121	0	3,030	955
530 Fleet Services Fund	30,365	29,932	0	433	0
570 General Liability - Self Insurance	9,709	8,424	0	557	227
575 Workers' Compensation	107	0	0	107	0
603 Payroll Fund	2,239	0	0	2,239	0
610 General Trust Fund	193	0	0	193	0
810 Fire Assessment Program	48	0	0	48	0
All Other	566	566	0	0	0
Direct Bill	0	0	0	0	0
Total	765,943	250,331	156,091	27,751	49,146

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Procurement

Receiving Department	Contract Management	Special Projects	PCard Administration
City Commission	0	0	0
City Manager	9,374	34,123	1,998
Budget & Program Monitoring	0	0	399
Procurement	6,250	0	1,998
City Attorney	0	0	1,011
Finance	11,911	0	2,540
Innovation Technology	0	0	2,540
Human Resources	0	0	501
City Clerk	0	0	1,520
DPW Administration	27,790	9,060	4,072
Grounds Maintenance	0	0	0
Construction & Maintenance	0	0	0
Non Departmental	0	0	0
General Fund Transactions	0	0	0
001-1920 Office of Capital Improvement	0	0	0
001-2110 Police Administration	11,911	0	6,758
001-2120 Office Of The Chief	0	0	0
001-2130 Uniformed Patrol	0	0	0
001-2140 Investigative Services	0	0	0
001-2210 Fire Administration	3,957	9,113	4,577
001-2220 Fire Suppression	0	0	0
001-2230 Emergency Medical Service	0	0	0
001-2240 Fire Prevention	0	0	0
001-2270 Ocean Rescue	0	0	0
001-5010 Development Svcs - Admin	3,957	0	3,558
001-5020 Planning & Zoning	0	0	0
001-5040 Building Inspection	0	0	0
001-5050 Code Compliance	0	0	0
001-6910 Human Services	51,658	0	2,026
001-6911 Hallandale Opportunity Project	0	0	0
001-7210 Parks Administration	0	9,113	6,105
001-7220 Special Events / CCC	0	0	0
001-7221 Foster Park	0	0	0
001-7222 Johnson Park	0	0	0
001-7223 Bluesten Park	0	0	0
001-7230 Aquatics Division	0	0	0
001-7231 BF James Pool	0	0	0
001-7232 Bluesten Pool	0	0	0
001-7240 Parks Maintenance	0	0	0
001-7250 Golden Isles Tennis Complex	0	0	0
001-7270 Facilities Operations	0	0	0
001-7280 Historic Sites	0	0	0
001-7515 Marina Facility	0	0	0
001-9001 Transfer To Other Funds	0	0	0
103 Police Training Fund	0	0	0
110 Police Equitable Sharing Fund	0	0	0
120 3 Islands Safe Neighborhood Fund	0	0	0
121 Golden Isles Safe Neighborhood Fund	0	0	0
130 Community Redevelopment Agency	31,759	9,113	1,520
150 Grant Fund	0	0	0
160 Transportation Fund	0	0	0
165 Law Enforcement Trust Fund	0	0	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Procurement

Receiving Department	Contract Management	Special Projects	PCard Administration
302 Parks GO Bond Capital Fund	0	0	0
347 Grant Fund	0	0	0
348 Capital Projects Fund	11,911	0	0
410 Sanitation Fund	0	0	0
420 Cemetery Fund	0	0	0
440 Stormwater Fund	0	0	0
490 Utility Fund	0	0	0
530 Fleet Services Fund	0	0	0
570 General Liability - Self Insurance	0	0	501
575 Workers' Compensation	0	0	0
603 Payroll Fund	0	0	0
610 General Trust Fund	0	0	0
810 Fire Assessment Program	0	0	0
All Other	0	0	0
Direct Bill	0	0	0
Total	170,478	70,522	41,624

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department City Attorney

The City Attorney is the chief legal advisor for Hallandale Beach. The City Attorney is responsible for providing legal counsel to the City Manager, City Commissioners departments and boards. The City Attorney is vested with exclusive authority and jurisdiction in all matters of law relating to the executive branch, every department, division, program, board and other agency thereof. Expenditures for this organization are accounted for in 001 General Fund and division 1410 City Attorney.

For cost allocation plan purposes, the **City Attorney** cost pool is functionalized as follows:

City Attorney - Costs identified to this function are representative of operational expenditures to represent Hallandale Beach in hearings and prepare and review contracts. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Legal Representation - Costs identified to this function are representative of operational expenditures to provide legal counsel, ensure various rules, procedures, laws and requirements of state, local and federal government are understood and followed as well as the preparation of ordinances and resolutions. These costs are allocated based on the total actual expense per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department City Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,285,608			1,285,608
Deductions:				
564050 Furniture And Fixtures	-5,422			
Total Deductions:	-5,422			-5,422
Inbound Costs:				
Depreciation Expense	9,863		9,863	
City Commission	3,974	1,103	5,077	
Budget & Program Monitoring	3,539	402	3,941	
Procurement	2,475	617	3,092	
City Attorney		7,400	7,400	
Finance		10,147	10,147	
Innovation Technology		28,669	28,669	
Human Resources		8,601	8,601	
City Clerk		8,851	8,851	
DPW Administration		3,344	3,344	
Grounds Maintenance		45,140	45,140	
Construction & Maintenance		39,009	39,009	
Custodial Services		16,876	16,876	
Non Departmental		134,646	134,646	
General Fund Transactions		5,141	5,141	
Total Allocated Additions:	19,851	309,946	329,797	329,797
Total To Be Allocated:	1,300,037	309,946		1,609,983

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department City Attorney

	Total	G&A	City Attorney	Legal Representation
Other Expense & Cost				
512000 Regular Salaries & Wages	509,168	0	509,168	0
514000 Overtime Pay	1,480	0	1,480	0
515150 Auto/Travel Allowances	6,129	0	6,129	0
515300 Payouts-Sick Leave	153	0	153	0
515350 Payouts-Vacation Pay	1,483	0	1,483	0
521050 Taxes - Social Security	27,417	0	27,417	0
521100 Taxes - Medicare	7,335	0	7,335	0
522050 Pensions - Prof/Mgmt	46,422	0	46,422	0
522200 Pensions - Icma 401(A)	49,882	0	49,882	0
522300 Pensions - 401(A) Match Pgm	10,210	0	10,210	0
522350 Pensions - Retirement Health	4,160	0	4,160	0
523050 Health Insurance	59,099	0	59,099	0
523100 Dental Insurance	2,332	0	2,332	0
523150 Life Insurance	406	0	406	0
523200 Long-Term Disability Insurance	426	0	426	0
524000 Workers' Compensation	547	0	547	0
531010 Professional Services	4,311	0	286	4,025
531040 Legal Consulting Fees	488,615	0	928	487,687
533000 Court Reporter	4,291	0	4,291	0
534010 Outside Services	28,960	0	14,515	14,445
540160 Reimbursable Travel Exp.	465	0	465	0
541010 Phone & Communications	3,480	0	3,480	0
551000 Office Supplies	2,387	0	2,387	0
552070 Small Furniture & Fixture	5,859	0	5,859	0
554010 Books & Publications	824	0	824	0
554040 Internet Subscription/Svc	7,500	0	7,500	0
555020 Meetings & Seminars	4,845	0	4,845	0
555060 License & Recertification	2,000	0	2,000	0
*564050 Furniture And Fixtures	5,422	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,285,608			
Deductions				
*Total Disallowed Costs	(5,422)	0	0	0
Functional Cost	1,280,186	0	774,029	506,157
Allocation Step 1				
Inbound - All Others	19,851	0	19,851	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,300,037	0	793,880	506,157
Allocation Step 2				
Inbound - All Others	309,946	0	309,946	0
2nd Allocation	309,946	0	309,946	0
Total For City Attorney				
Schedule .3 Total	1,609,983	0	1,103,826	506,157

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department City Attorney

Activity - City Attorney

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5.00	0.932105	7,400		7,400		7,400
City Manager	12.74	2.375005	18,853		18,853		18,853
Budget & Program Monitoring	3.00	0.559263	4,438		4,438		4,438
Procurement	5.00	0.932105	7,400		7,400		7,400
City Attorney	5.00	0.932105	7,400		7,400		7,400
Finance	11.00	2.050632	16,277		16,277	6,744	23,021
Innovation Technology	7.00	1.304948	10,360		10,360	4,288	14,648
Human Resources	5.82	1.084971	8,613		8,613	3,562	12,175
City Clerk	3.00	0.559263	4,438		4,438	1,830	6,268
DPW Administration	1.00	0.186421	1,478		1,478	604	2,082
Grounds Maintenance	10.50	1.957421	15,538		15,538	6,436	21,974
Construction & Maintenance	8.00	1.491369	11,839		11,839	4,905	16,744
001-2110 Police Administration	142.62	26.587376	211,092		211,092	87,451	298,543
001-2210 Fire Administration	90.69	16.906528	134,217		134,217	55,593	189,810
001-5010 Development Svcs - Admin	30.50	5.685843	45,139		45,139	18,697	63,836
001-6910 Human Services	22.27	4.151598	32,958		32,958	13,648	46,606
001-7210 Parks Administration	63.90	11.912308	94,569		94,569	39,168	133,737
160 Transportation Fund	10.00	1.864211	14,798		14,798	6,134	20,932
410 Sanitation Fund	20.00	3.728422	29,599		29,599	12,253	41,852
420 Cemetery Fund	2.25	0.419447	3,329		3,329	1,369	4,698
440 Stormwater Fund	7.63	1.422393	11,292		11,292	4,674	15,966
450 Sewer Fund	11.00	2.050632	16,277		16,277	6,744	23,021
490 Utility Fund	47.50	8.855002	70,297		70,297	29,115	99,412
530 Fleet Services Fund	9.00	1.677790	13,319		13,319	5,514	18,833
570 General Liability - Self Insurance	2.00	0.372842	2,960		2,960	1,217	4,177
Schedule .4 Total for City Attorney	536.42	100.000000	793,880		793,880	309,946	1,103,826

Allocation Basis: Total Number of Full Time Equivalent (FTE) Employees Per Organization

Allocation Source: Payroll Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department City Attorney

Activity - Legal Representation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	58,156.38	11.489783	58,156		58,156		58,156
City Manager	45,296.80	8.949154	45,297		45,297		45,297
Innovation Technology	21,903.45	4.327399	21,903		21,903		21,903
DPW Administration	9,733.71	1.923060	9,734		9,734		9,734
001-2110 Police Administration	256,578.56	50.691463	256,578		256,578		256,578
001-2210 Fire Administration	34,384.18	6.793180	34,384		34,384		34,384
001-5050 Code Compliance	300.00	0.059270	300		300		300
001-7210 Parks Administration	11,388.80	2.250051	11,389		11,389		11,389
130 Community Redevelopment Agency	4,950.00	0.977957	4,950		4,950		4,950
160 Transportation Fund	13,686.03	2.703908	13,686		13,686		13,686
410 Sanitation Fund	1,082.59	0.213884	1,083		1,083		1,083
440 Stormwater Fund	32.72	0.006464	33		33		33
490 Utility Fund	11,330.00	2.238434	11,330		11,330		11,330
652 Police / Fire Pension Fund	37,334.13	7.375993	37,334		37,334		37,334
Schedule .4 Total for Legal Representation	506,157.35	100.000000	506,157		506,157	0	506,157

Allocation Basis: Total Actual Expense Per Organization

Allocation Source: City Attorney Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department City Attorney

Receiving Department	Total	City Attorney	Legal Representation
City Commission	65,556	7,400	58,156
City Manager	64,150	18,853	45,297
Budget & Program Monitoring	4,438	4,438	0
Procurement	7,400	7,400	0
City Attorney	7,400	7,400	0
Finance	23,021	23,021	0
Innovation Technology	36,551	14,648	21,903
Human Resources	12,175	12,175	0
City Clerk	6,268	6,268	0
DPW Administration	11,816	2,082	9,734
Grounds Maintenance	21,974	21,974	0
Construction & Maintenance	16,744	16,744	0
001-2110 Police Administration	555,121	298,543	256,578
001-2210 Fire Administration	224,194	189,810	34,384
001-5010 Development Svcs - Admin	63,836	63,836	0
001-5050 Code Compliance	300	0	300
001-6910 Human Services	46,606	46,606	0
001-7210 Parks Administration	145,126	133,737	11,389
130 Community Redevelopment Agency	4,950	0	4,950
160 Transportation Fund	34,618	20,932	13,686
410 Sanitation Fund	42,935	41,852	1,083
420 Cemetery Fund	4,698	4,698	0
440 Stormwater Fund	15,999	15,966	33
450 Sewer Fund	23,021	23,021	0
490 Utility Fund	110,742	99,412	11,330
530 Fleet Services Fund	18,833	18,833	0
570 General Liability - Self Insurance	4,177	4,177	0
652 Police / Fire Pension Fund	37,334	0	37,334
Direct Bill	0	0	0
Total	1,609,983	1,103,826	506,157

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Finance

Finance is responsible for the coordination of all financial activities of Hallandale Beach. Finance coordinates all activities of accounting, budgeting, payroll and cash management. Expenditures for this organization are accounted for in 001 General Fund and division 1510 Finance.

For cost allocation plan purposes, the **Finance** cost pool is functionalized as follows (the apportionment of these costs is based on staffing efforts identified to each function / activity / program weighted by each staff respective compensation):

General & Administrative - Costs identified to this function represent staff compensation and operational expenditures associated with administrative, non-specific and routine workload. These costs are redistributed to the remaining functional categories based upon the total expenditures identified to each activity.

Finance & Accounting - Costs identified to this function are representative of staff compensation and operational expenditures associated with general accounting responsibilities to include accounts receivable (billing & collection of non utility amounts owed to Hallandale Beach), treasury (investing and safeguarding Hallandale Beach's financial assets) and general ledger (processing of journal entries, verification & creation of account structure and monthly revenue & expenditure reports). These costs are allocated based on the total number of transactions (Finance & Accounting) per organization.

Accounts Payable - Costs identified to this function are representative of staff compensation and operational expenditures associated with the accounts payable (payment of outside obligations owed by Hallandale Beach) activities. These costs are allocated based on the total number of accounts payable transactions (Accounts Payable) per organization.

Payroll - Costs identified to this function are representative of staff compensation and operational expenditures to facilitate the payroll (preparation, distribution and all related records, reports and findings). These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Budget & Program Monitoring - Costs identified to this function are representative of staff compensation and operational expenditures to prepare annual operating budgets, forecasts and trend analysis. These costs are allocated based on the total number of budget transfer transactions per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department Finance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,387,283			1,387,283
Inbound Costs:				
Depreciation Expense	15,807		15,807	
City Commission	4,289	1,194	5,483	
City Manager	34,046	13,281	47,327	
Budget & Program Monitoring	2,896	331	3,227	
Procurement	26,936	6,965	33,901	
City Attorney	16,277	6,744	23,021	
Finance		10,633	10,633	
Innovation Technology		139,500	139,500	
Human Resources		18,923	18,923	
City Clerk		10,797	10,797	
DPW Administration		7,356	7,356	
Grounds Maintenance		72,352	72,352	
Construction & Maintenance		62,515	62,515	
Custodial Services		27,048	27,048	
Non Departmental		12,758	12,758	
General Fund Transactions		5,545	5,545	
Total Allocated Additions:	100,251	395,942	496,193	496,193
Total To Be Allocated:	1,487,534	395,942		1,883,476

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Finance

	Total	G&A	Finance & Accounting	Accounts Payable	Payroll
Other Expense & Cost					
512000 Regular Salaries & Wages	608,255	26,277	385,511	113,014	73,234
514000 Overtime Pay	24,411	1,055	15,471	4,536	2,939
515150 Auto/Travel Allowances	2,000	86	1,267	372	241
515300 Payouts-Sick Leave	11,686	505	7,407	2,171	1,407
515350 Payouts-Vacation Pay	12,284	531	7,786	2,282	1,479
521050 Taxes - Social Security	37,977	1,641	24,070	7,056	4,572
521100 Taxes - Medicare	9,231	399	5,851	1,715	1,111
522050 Pensions - Prof/Mgmt	32,192	1,391	20,403	5,981	3,876
522150 Pensions - General Employees	69,673	3,010	44,158	12,945	8,389
522200 Pensions - Icma 401(A)	40,816	1,763	25,869	7,584	4,914
522300 Pensions - 401(A) Match Pgm	15,464	668	9,801	2,873	1,862
522350 Pensions - Retirement Health	7,084	306	4,490	1,316	853
523050 Health Insurance	121,916	5,267	77,270	22,652	14,679
523100 Dental Insurance	3,521	152	2,232	654	424
523150 Life Insurance	714	31	452	133	86
523200 Long-Term Disability Insurance	749	32	475	139	90
524000 Workers' Compensation	773	33	490	144	93
531010 Professional Services	27,171	0	27,171	0	0
532000 Auditing	62,332	2,693	39,506	11,581	7,505
534010 Outside Services	289,070	6,715	257,140	108	25,107
541010 Phone & Communications	1,365	59	865	254	164
547000 Printing And Binding	955	41	606	177	115
551000 Office Supplies	2,639	114	1,673	490	318
552200 Uniforms Purchased	978	42	620	182	118
554030 Dues & Memberships	345	15	218	64	42
555020 Meetings & Seminars	3,582	155	2,270	666	431
555060 License & Recertification	100	4	63	19	12
Departmental Total					
Expenditures Per Financial Statement	1,387,283				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,387,283	52,985	963,135	199,108	154,061
Allocation Step 1					
Inbound - All Others	100,251	100,251	0	0	0
Reallocate Admin Costs		(153,236)	110,610	22,865	17,694
Unallocated Costs	0	0	0	0	0
1st Allocation	1,487,534	0	1,073,745	221,973	171,755
Allocation Step 2					
Inbound - All Others	395,942	395,942	0	0	0
Reallocate Admin Costs		(395,942)	285,815	59,076	45,718
Unallocated Costs	0	0	0	0	0
2nd Allocation	395,942	0	285,815	59,076	45,718
Total For Finance					
Schedule .3 Total	1,883,476	0	1,359,560	281,049	217,473

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Finance

Budget & Program
Monitoring

<u>Other Expense & Cost</u>	
512000 Regular Salaries & Wages	10,219
514000 Overtime Pay	410
515150 Auto/Travel Allowances	34
515300 Payouts-Sick Leave	196
515350 Payouts-Vacation Pay	206
521050 Taxes - Social Security	638
521100 Taxes - Medicare	155
522050 Pensions - Prof/Mgmt	541
522150 Pensions - General Employees	1,171
522200 Pensions - Icma 401(A)	686
522300 Pensions - 401(A) Match Pgm	260
522350 Pensions - Retirement Health	119
523050 Health Insurance	2,048
523100 Dental Insurance	59
523150 Life Insurance	12
523200 Long-Term Disability Insurance	13
524000 Workers' Compensation	13
531010 Professional Services	0
532000 Auditing	1,047
534010 Outside Services	0
541010 Phone & Communications	23
547000 Printing And Binding	16
551000 Office Supplies	44
552200 Uniforms Purchased	16
554030 Dues & Memberships	6
555020 Meetings & Seminars	60
555060 License & Recertification	2
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
Functional Cost	17,994
<u>Allocation Step 1</u>	
Inbound - All Others	0
Reallocate Admin Costs	2,067
Unallocated Costs	0
1st Allocation	20,061
<u>Allocation Step 2</u>	
Inbound - All Others	0
Reallocate Admin Costs	5,333
Unallocated Costs	0
2nd Allocation	5,333
<u>Total For Finance</u>	
Schedule .3 Total	25,394

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Finance & Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	229	0.279050	2,996		2,996		2,996
City Manager	433	0.527637	5,664		5,664		5,664
Budget & Program Monitoring	339	0.413092	4,434		4,434		4,434
Procurement	368	0.448430	4,814		4,814		4,814
City Attorney	431	0.525200	5,638		5,638		5,638
Finance	455	0.554445	5,952		5,952		5,952
Innovation Technology	394	0.480113	5,155		5,155	1,402	6,557
Human Resources	416	0.506921	5,441		5,441	1,481	6,922
City Clerk	350	0.426496	4,580		4,580	1,243	5,823
DPW Administration	196	0.238838	2,561		2,561	694	3,255
Grounds Maintenance	416	0.506921	5,441		5,441	1,481	6,922
Construction & Maintenance	385	0.469146	5,038		5,038	1,370	6,408
Custodial Services	234	0.285143	3,061		3,061	829	3,890
Non Departmental	97	0.118200	1,267		1,267	336	1,603
General Fund Transactions	15,846	19.309320	207,332		207,332	56,752	264,084
001-1920 Office of Capital Improvement	631	0.768912	8,255		8,255	2,260	10,515
001-2110 Police Administration	1,115	1.358696	14,591		14,591	3,988	18,579
001-2120 Office Of The Chief	482	0.587346	6,304		6,304	1,721	8,025
001-2130 Uniformed Patrol	1,563	1.904611	20,449		20,449	5,598	26,047
001-2140 Investigative Services	321	0.391158	4,200		4,200	1,139	5,339
001-2210 Fire Administration	479	0.583691	6,267		6,267	1,711	7,978
001-2220 Fire Suppression	372	0.453305	4,866		4,866	1,327	6,193
001-2230 Emergency Medical Service	424	0.516670	5,546		5,546	1,510	7,056
001-2240 Fire Prevention	2,115	2.577257	27,674		27,674	7,576	35,250
001-2270 Ocean Rescue	428	0.521544	5,600		5,600	1,522	7,122
001-4791 Local Grants - Police	6	0.007311	78		78	18	96
001-5010 Development Svcs - Admin	380	0.463053	4,971		4,971	1,353	6,324
001-5020 Planning & Zoning	2,626	3.199942	34,359		34,359	9,404	43,763
001-5040 Building Inspection	21,199	25.832278	277,434		277,434	76,333	353,767
001-5050 Code Compliance	1,173	1.429372	15,350		15,350	4,198	19,548
001-6910 Human Services	640	0.779879	8,371		8,371	2,290	10,661
001-6911 Hallandale Opportunity Project	3	0.003656	38		38	8	46
001-7210 Parks Administration	481	0.586128	6,291		6,291	1,717	8,008
001-7220 Special Events / CCC	370	0.450868	4,840		4,840	1,319	6,159
001-7221 Foster Park	358	0.436245	4,685		4,685	1,275	5,960
001-7222 Johnson Park	390	0.475239	5,101		5,101	1,388	6,489
001-7223 Bluesten Park	273	0.332667	3,570		3,570	971	4,541
001-7230 Aquatics Division	283	0.344853	3,702		3,702	1,006	4,708
001-7231 BF James Pool	354	0.431371	4,631		4,631	1,260	5,891
001-7240 Parks Maintenance	445	0.542260	5,822		5,822	1,590	7,412
001-7241 Parks Landscape	43	0.052398	563		563	145	708
001-7250 Golden Isles Tennis Complex	13	0.015841	170		170	39	209
001-7270 Facilities Operations	379	0.461835	4,958		4,958	1,351	6,309
001-7280 Historic Sites	3	0.003656	38		38	8	46
001-7515 Marina Facility	105	0.127949	1,375		1,375	365	1,740
001-8900 Charges To Other Funds	12	0.014623	158		158	36	194
001-9001 Transfer To Other Funds	19	0.023153	249		249	58	307
103 Police Training Fund	10	0.012186	129		129	30	159
104 Police Outside Services Fund	3,433	4.183320	44,916		44,916	12,292	57,208
110 Police Equitable Sharing Fund	144	0.175473	1,883		1,883	507	2,390
120 3 Islands Safe Neighbourhood Fund	155	0.188877	2,027		2,027	547	2,574

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Finance & Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
121 Golden Isles Safe Neighborhood Fund	118	0.143790	1,543		1,543	412	1,955
130 Community Redevelopment Agency	2,608	3.178007	34,122		34,122	9,344	43,466
150 Grant Fund	944	1.150322	12,352		12,352	3,380	15,732
160 Transportation Fund	1,377	1.677959	18,016		18,016	4,926	22,942
165 Law Enforcement Trust Fund	128	0.155976	1,675		1,675	451	2,126
202 Debt Service Fund GO Bond	135	0.164506	1,766		1,766	475	2,241
248 Debt Service Capital Fund	106	0.129167	1,387		1,387	369	1,756
302 Parks GO Bond Capital Fund	1,755	2.138575	22,963		22,963	6,291	29,254
347 Grant Fund	374	0.455742	4,892		4,892	1,335	6,227
348 Capital Projects Fund	665	0.810343	8,699		8,699	2,377	11,076
410 Sanitation Fund	1,757	2.141012	22,989		22,989	6,301	29,290
420 Cemetery Fund	1,997	2.433467	26,130		26,130	7,148	33,278
430 Water Fund	4	0.004874	53		53	11	64
440 Stormwater Fund	1,071	1.305079	14,014		14,014	3,833	17,847
450 Sewer Fund	7	0.008530	91		91	21	112
490 Utility Fund	4,196	5.113082	54,899		54,899	15,024	69,923
491 Utility Impact Fee	65	0.079206	849		849	222	1,071
530 Fleet Services Fund	831	1.012624	10,873		10,873	2,973	13,846
570 General Liability - Self Insurance	713	0.868834	9,330		9,330	2,546	11,876
575 Workers' Compensation	664	0.809125	8,686		8,686	2,372	11,058
610 General Trust Fund	240	0.292455	3,138		3,138	848	3,986
651 Professional / Management Pension	137	0.166943	1,791		1,791	484	2,275
652 Police / Fire Pension Fund	34	0.041431	445		445	110	555
653 General Employees Pension	66	0.080425	862		862	226	1,088
654 ICMA 401A Pension Plan	4	0.004874	53		53	11	64
810 Fire Assessment Program	93	0.113326	1,215		1,215	325	1,540
950 General Long-Term Debt	82	0.099922	1,070		1,070	284	1,354
GFA Governmental Fixed Assets	77	0.093829	1,007		1,007	268	1,275
Schedule .4 Total for Finance & Accounting	82,064	100.000000	1,073,745		1,073,745	285,815	1,359,560

Allocation Basis: Total Number of Transactions (Finance & Accounting) Per Organization
Allocation Source: GL Account Activity Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	99	0.294354	652		652		652
City Manager	323	0.960366	2,131		2,131		2,131
Budget & Program Monitoring	47	0.139744	309		309		309
Procurement	118	0.350846	776		776		776
City Attorney	417	1.239854	2,750		2,750		2,750
Finance	157	0.466803	1,034		1,034		1,034
Innovation Technology	891	2.649184	5,879		5,879	1,613	7,492
Human Resources	149	0.443017	981		981	263	1,244
City Clerk	237	0.704665	1,565		1,565	423	1,988
DPW Administration	176	0.523296	1,159		1,159	314	1,473
Grounds Maintenance	171	0.508429	1,127		1,127	303	1,430
Construction & Maintenance	361	1.073351	2,380		2,380	647	3,027
Custodial Services	50	0.148664	331		331	82	413
Non Departmental	299	0.889008	1,972		1,972	536	2,508
General Fund Transactions	8,544	25.403623	56,456		56,456	15,996	72,452
001-1920 Office of Capital Improvement	31	0.092171	205		205	47	252
001-2110 Police Administration	398	1.183362	2,626		2,626	716	3,342
001-2120 Office Of The Chief	556	1.653138	3,669		3,669	1,004	4,673
001-2130 Uniformed Patrol	56	0.166503	369		369	92	461
001-2210 Fire Administration	638	1.896946	4,210		4,210	1,150	5,360
001-2220 Fire Suppression	174	0.517349	1,147		1,147	311	1,458
001-2230 Emergency Medical Service	218	0.648173	1,438		1,438	386	1,824
001-2240 Fire Prevention	55	0.163530	363		363	90	453
001-2270 Ocean Rescue	82	0.243808	540		540	141	681
001-5010 Development Svcs - Admin	154	0.457884	1,016		1,016	271	1,287
001-5020 Planning & Zoning	71	0.211102	468		468	117	585
001-5040 Building Inspection	246	0.731424	1,622		1,622	444	2,066
001-5050 Code Compliance	57	0.169476	375		375	95	470
001-6910 Human Services	436	1.296346	2,876		2,876	783	3,659
001-7210 Parks Administration	152	0.451937	1,003		1,003	269	1,272
001-7220 Special Events / CCC	326	0.969286	2,150		2,150	584	2,734
001-7221 Foster Park	347	1.031725	2,288		2,288	623	2,911
001-7222 Johnson Park	484	1.439063	3,192		3,192	868	4,060
001-7223 Bluesten Park	16	0.047572	105		105	25	130
001-7231 BF James Pool	139	0.413285	918		918	245	1,163
001-7240 Parks Maintenance	700	2.081289	4,619		4,619	1,265	5,884
001-7250 Golden Isles Tennis Complex	119	0.353819	783		783	206	989
001-7270 Facilities Operations	260	0.773050	1,714		1,714	465	2,179
001-7280 Historic Sites	57	0.169476	375		375	95	470
001-7515 Marina Facility	34	0.101091	223		223	52	275
001-9001 Transfer To Other Funds	1	0.002973	6		6	1	7
103 Police Training Fund	35	0.104064	229		229	56	285
110 Police Equitable Sharing Fund	315	0.936580	2,078		2,078	566	2,644
120 3 Islands Safe Neighborhood Fund	269	0.799810	1,774		1,774	483	2,257
121 Golden Isles Safe Neighborhood Fund	196	0.582761	1,293		1,293	346	1,639
130 Community Redevelopment Agency	2,265	6.734457	14,948		14,948	4,117	19,065
150 Grant Fund	844	2.509440	5,568		5,568	1,527	7,095
160 Transportation Fund	1,365	4.058514	9,008		9,008	2,481	11,489
165 Law Enforcement Trust Fund	187	0.556002	1,233		1,233	331	1,564
202 Debt Service Fund GO Bond	11	0.032706	73		73	17	90
248 Debt Service Capital Fund	9	0.026759	59		59	12	71

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
302 Parks GO Bond Capital Fund	539	1.602593	3,557		3,557	974	4,531
347 Grant Fund	147	0.437071	969		969	259	1,228
348 Capital Projects Fund	320	0.951446	2,110		2,110	573	2,683
410 Sanitation Fund	732	2.176434	4,830		4,830	1,325	6,155
420 Cemetery Fund	154	0.457884	1,016		1,016	271	1,287
440 Stormwater Fund	972	2.890019	6,412		6,412	1,759	8,171
450 Sewer Fund	5	0.014866	33		33	6	39
490 Utility Fund	3,947	11.735498	26,050		26,050	7,173	33,223
530 Fleet Services Fund	2,213	6.579847	14,607		14,607	4,017	18,624
570 General Liability - Self Insurance	843	2.506467	5,562		5,562	1,524	7,086
575 Workers' Compensation	85	0.252728	561		561	145	706
610 General Trust Fund	174	0.517349	1,147		1,147	311	1,458
810 Fire Assessment Program	160	0.475723	1,054		1,054	281	1,335
Schedule .4 Total for Accounts Payable	33,633	100.000000	221,973		221,973	59,076	281,049

Allocation Basis: Total Number of Transactions (Accounts Payable) Per Organization
Allocation Source: GL Account Activity Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5.00	0.932105	1,601		1,601		1,601
City Manager	12.74	2.375005	4,079		4,079		4,079
Budget & Program Monitoring	3.00	0.559263	960		960		960
Procurement	5.00	0.932105	1,601		1,601		1,601
City Attorney	5.00	0.932105	1,601		1,601		1,601
Finance	11.00	2.050632	3,520		3,520		3,520
Innovation Technology	7.00	1.304948	2,239		2,239	635	2,874
Human Resources	5.82	1.084971	1,863		1,863	530	2,393
City Clerk	3.00	0.559263	960		960	269	1,229
DPW Administration	1.00	0.186421	319		319	83	402
Grounds Maintenance	10.50	1.957421	3,361		3,361	964	4,325
Construction & Maintenance	8.00	1.491369	2,558		2,558	734	3,292
001-2110 Police Administration	142.62	26.587376	45,690		45,690	13,322	59,012
001-2210 Fire Administration	90.69	16.906528	29,037		29,037	8,380	37,417
001-5010 Development Svcs - Admin	30.50	5.685843	9,766		9,766	2,813	12,579
001-6910 Human Services	22.27	4.151598	7,130		7,130	2,048	9,178
001-7210 Parks Administration	63.90	11.912308	20,459		20,459	5,906	26,365
160 Transportation Fund	10.00	1.864211	3,199		3,199	912	4,111
410 Sanitation Fund	20.00	3.728422	6,401		6,401	1,837	8,238
420 Cemetery Fund	2.25	0.419447	719		719	199	918
440 Stormwater Fund	7.63	1.422393	2,441		2,441	698	3,139
450 Sewer Fund	11.00	2.050632	3,520		3,520	1,009	4,529
490 Utility Fund	47.50	8.855002	15,212		15,212	4,384	19,596
530 Fleet Services Fund	9.00	1.677790	2,880		2,880	822	3,702
570 General Liability - Self Insurance	2.00	0.372842	639		639	173	812
Schedule .4 Total for Payroll	536.42	100.000000	171,755		171,755	45,718	217,473

Allocation Basis: Total Number of Full Time Equivalent (FTE) Employees Per Organization

Allocation Source: Payroll Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Budget & Program Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	9	0.641026	127		127		127
City Manager	9	0.641026	127		127		127
Budget & Program Monitoring	14	0.997151	198		198		198
Procurement	12	0.854701	171		171		171
City Attorney	11	0.783476	158		158		158
Finance	9	0.641026	127		127		127
Innovation Technology	32	2.279202	456		456	116	572
Human Resources	6	0.427350	85		85	20	105
City Clerk	12	0.854701	171		171	40	211
DPW Administration	10	0.712251	142		142	32	174
Grounds Maintenance	8	0.569801	114		114	27	141
Construction & Maintenance	2	0.142450	28		28	5	33
Custodial Services	2	0.142450	28		28	5	33
Non Departmental	38	2.706553	542		542	142	684
General Fund Transactions	43	3.062678	615		615	158	773
001-2037B Dev. Agree. - 2000 S. Ocean	2	0.142450	28		28	5	33
001-2110 Police Administration	15	1.068376	214		214	51	265
001-2120 Office Of The Chief	7	0.498575	100		100	24	124
001-2130 Uniformed Patrol	3	0.213675	42		42	10	52
001-2140 Investigative Services	8	0.569801	114		114	27	141
001-2210 Fire Administration	27	1.923077	386		386	98	484
001-2220 Fire Suppression	5	0.356125	72		72	17	89
001-2230 Emergency Medical Service	11	0.783476	158		158	38	196
001-2240 Fire Prevention	5	0.356125	72		72	17	89
001-2270 Ocean Rescue	14	0.997151	198		198	46	244
001-5010 Development Svcs - Admin	6	0.427350	85		85	20	105
001-5020 Planning & Zoning	6	0.427350	85		85	20	105
001-5040 Building Inspection	28	1.994302	399		399	102	501
001-6910 Human Services	8	0.569801	114		114	27	141
001-7210 Parks Administration	2	0.142450	28		28	5	33
001-7220 Special Events / CCC	4	0.284900	57		57	12	69
001-7221 Foster Park	8	0.569801	114		114	27	141
001-7222 Johnson Park	9	0.641026	127		127	30	157
001-7223 Bluesten Park	21	1.495726	300		300	75	375
001-7230 Aquatics Division	2	0.142450	28		28	5	33
001-7231 BF James Pool	4	0.284900	57		57	12	69
001-7240 Parks Maintenance	11	0.783476	158		158	38	196
001-7241 Parks Landscape	1	0.071225	14		14	3	17
001-7250 Golden Isles Tennis Complex	1	0.071225	14		14	3	17
001-7270 Facilities Operations	21	1.495726	300		300	75	375
001-7515 Marina Facility	11	0.783476	158		158	38	196
001-9001 Transfer To Other Funds	1	0.071225	14		14	3	17
110 Police Equitable Sharing Fund	4	0.284900	57		57	12	69
120 3 Islands Safe Neighborhood Fund	6	0.427350	85		85	20	105
121 Golden Isles Safe Neighborhood Fund	6	0.427350	85		85	20	105
130 Community Redevelopment Agency	150	10.683761	2,141		2,141	585	2,726
150 Grant Fund	170	12.108265	2,463		2,463	1,002	3,465
160 Transportation Fund	25	1.780627	357		357	89	446
165 Law Enforcement Trust Fund	4	0.284900	57		57	12	69
248 Debt Service Capital Fund	4	0.284900	57		57	12	69
302 Parks GO Bond Capital Fund	74	5.270655	1,055		1,055	285	1,340

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Budget & Program Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
347 Grant Fund	62	4.415954	885		885	240	1,125
348 Capital Projects Fund	97	6.908832	1,386		1,386	376	1,762
410 Sanitation Fund	15	1.068376	214		214	51	265
440 Stormwater Fund	86	6.125356	1,228		1,228	334	1,562
490 Utility Fund	166	11.823362	2,369		2,369	647	3,016
491 Utility Impact Fee	3	0.213675	42		42	10	52
530 Fleet Services Fund	41	2.920228	584		584	152	736
570 General Liability - Self Insurance	20	1.424501	285		285	70	355
575 Workers' Compensation	2	0.142450	28		28	5	33
652 Police / Fire Pension Fund	11	0.783476	158		158	38	196
Schedule .4 Total for Budget & Program Monitoring	1,404	100.000000	20,061		20,061	5,333	25,394

Allocation Basis: Total Number of Budget Transfer Transactions Per Organization
Allocation Source: Budget Transfers Transactions Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Total	Finance & Accounting	Accounts Payable	Payroll	Budget & Program Monitoring
City Commission	5,376	2,996	652	1,601	127
City Manager	12,001	5,664	2,131	4,079	127
Budget & Program Monitoring	5,901	4,434	309	960	198
Procurement	7,362	4,814	776	1,601	171
City Attorney	10,147	5,638	2,750	1,601	158
Finance	10,633	5,952	1,034	3,520	127
Innovation Technology	17,495	6,557	7,492	2,874	572
Human Resources	10,664	6,922	1,244	2,393	105
City Clerk	9,251	5,823	1,988	1,229	211
DPW Administration	5,304	3,255	1,473	402	174
Grounds Maintenance	12,818	6,922	1,430	4,325	141
Construction & Maintenance	12,760	6,408	3,027	3,292	33
Custodial Services	4,336	3,890	413	0	33
Non Departmental	4,795	1,603	2,508	0	684
General Fund Transactions	337,309	264,084	72,452	0	773
001-1920 Office of Capital Improvement	10,767	10,515	252	0	0
001-2037B Dev. Agree. - 2000 S. Ocean	33	0	0	0	33
001-2110 Police Administration	81,198	18,579	3,342	59,012	265
001-2120 Office Of The Chief	12,822	8,025	4,673	0	124
001-2130 Uniformed Patrol	26,560	26,047	461	0	52
001-2140 Investigative Services	5,480	5,339	0	0	141
001-2210 Fire Administration	51,239	7,978	5,360	37,417	484
001-2220 Fire Suppression	7,740	6,193	1,458	0	89
001-2230 Emergency Medical Service	9,076	7,056	1,824	0	196
001-2240 Fire Prevention	35,792	35,250	453	0	89
001-2270 Ocean Rescue	8,047	7,122	681	0	244
001-4791 Local Grants - Police	96	96	0	0	0
001-5010 Development Svcs - Admin	20,295	6,324	1,287	12,579	105
001-5020 Planning & Zoning	44,453	43,763	585	0	105
001-5040 Building Inspection	356,334	353,767	2,066	0	501
001-5050 Code Compliance	20,018	19,548	470	0	0
001-6910 Human Services	23,639	10,661	3,659	9,178	141
001-6911 Hallandale Opportunity Project	46	46	0	0	0
001-7210 Parks Administration	35,678	8,008	1,272	26,365	33
001-7220 Special Events / CCC	8,962	6,159	2,734	0	69
001-7221 Foster Park	9,012	5,960	2,911	0	141
001-7222 Johnson Park	10,706	6,489	4,060	0	157
001-7223 Bluesten Park	5,046	4,541	130	0	375
001-7230 Aquatics Division	4,741	4,708	0	0	33
001-7231 BF James Pool	7,123	5,891	1,163	0	69
001-7240 Parks Maintenance	13,492	7,412	5,884	0	196
001-7241 Parks Landscape	725	708	0	0	17
001-7250 Golden Isles Tennis Complex	1,215	209	989	0	17
001-7270 Facilities Operations	8,863	6,309	2,179	0	375
001-7280 Historic Sites	516	46	470	0	0
001-7515 Marina Facility	2,211	1,740	275	0	196
001-8900 Charges To Other Funds	194	194	0	0	0
001-9001 Transfer To Other Funds	331	307	7	0	17
103 Police Training Fund	444	159	285	0	0
104 Police Outside Services Fund	57,208	57,208	0	0	0
110 Police Equitable Sharing Fund	5,103	2,390	2,644	0	69
120 3 Islands Safe Neigrhhood Fund	4,936	2,574	2,257	0	105

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Total	Finance & Accounting	Accounts Payable	Payroll	Budget & Program Monitoring
121 Golden Isles Safe Neighborhood Fund	3,699	1,955	1,639	0	105
130 Community Redevelopment Agency	65,257	43,466	19,065	0	2,726
150 Grant Fund	26,292	15,732	7,095	0	3,465
160 Transportation Fund	38,988	22,942	11,489	4,111	446
165 Law Enforcement Trust Fund	3,759	2,126	1,564	0	69
202 Debt Service Fund GO Bond	2,331	2,241	90	0	0
248 Debt Service Capital Fund	1,896	1,756	71	0	69
302 Parks GO Bond Capital Fund	35,125	29,254	4,531	0	1,340
347 Grant Fund	8,580	6,227	1,228	0	1,125
348 Capital Projects Fund	15,521	11,076	2,683	0	1,762
410 Sanitation Fund	43,948	29,290	6,155	8,238	265
420 Cemetery Fund	35,483	33,278	1,287	918	0
430 Water Fund	64	64	0	0	0
440 Stormwater Fund	30,719	17,847	8,171	3,139	1,562
450 Sewer Fund	4,680	112	39	4,529	0
490 Utility Fund	125,758	69,923	33,223	19,596	3,016
491 Utility Impact Fee	1,123	1,071	0	0	52
530 Fleet Services Fund	36,908	13,846	18,624	3,702	736
570 General Liability - Self Insurance	20,129	11,876	7,086	812	355
575 Workers' Compensation	11,797	11,058	706	0	33
610 General Trust Fund	5,444	3,986	1,458	0	0
651 Professional / Management Pension	2,275	2,275	0	0	0
652 Police / Fire Pension Fund	751	555	0	0	196
653 General Employees Pension	1,088	1,088	0	0	0
654 ICMA 401A Pension Plan	64	64	0	0	0
810 Fire Assessment Program	2,875	1,540	1,335	0	0
950 General Long-Term Debt	1,354	1,354	0	0	0
GFA Governmental Fixed Assets	1,275	1,275	0	0	0
Direct Bill	0	0	0	0	0
Total	1,883,476	1,359,560	281,049	217,473	25,394

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Innovation Technology

Innovation Technology operates, administers, and maintains the technology network and computing systems. Additionally, Innovation Technology administers and maintains the integrated telephone system, accounts for hardware and software maintenance costs, provides customer service and infrastructure maintenance. Expenditures for this organization are accounted for in 001 General Fund and division 1610 Innovation Technology.

For cost allocation purposes, costs identified to the **Innovation Technology** cost pool are functionalized as follows (the apportionment of these costs is based on staffing efforts identified to each function / activity / program weighted by each staff respective compensation):

General & Administrative - Costs identified to this function represent staff compensation and operational expenditures associated with administrative, non-specific and routine workload. These costs are redistributed to the remaining functional categories based upon the total expenditures identified to each activity.

Desktop Support - Costs identified to this function are representative of staff compensation and operational expenditures to train, troubleshoot issues as well as research, analyze and resolve information technology related issues. These costs are allocated based on the total number of help desk tickets per organization.

Network & Systems Support - Costs identified to this function are representative of staff compensation and operational expenditures to maintain the city's network and systems, handle repairs and additions. These costs are allocated based on the total number of user accounts per organization.

Procurement Support - Costs identified to this function are representative of staff compensation and operational expenditures to additional technology related support services. These costs are allocated based on the total number of I.T. devices per organization.

Public Relations / Social Media - Costs identified to this function are representative of staff compensation and operational expenditures inform constituents of upcoming events, city services and critical notifications as well as maintain the City's website, HBTv, quarterly newsletter and social media platforms. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department Innovation Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,190,315			2,190,315
Deductions:				
564070 Computer Hardware >\$1000	-119,157			
Total Deductions:	-119,157			-119,157
Cost Adjustments:				
329150 Technology Fee	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Depreciation Expense	8,823		8,823	
City Commission	6,771	1,882	8,653	
City Manager	21,666	8,455	30,121	
Budget & Program Monitoring	10,298	1,185	11,483	
Procurement	16,035	4,014	20,049	
City Attorney	32,263	4,288	36,551	
Finance	13,729	3,766	17,495	
Innovation Technology		110,794	110,794	
Human Resources		12,040	12,040	
City Clerk		5,330	5,330	
DPW Administration		4,681	4,681	
Grounds Maintenance		40,385	40,385	
Construction & Maintenance		34,901	34,901	
Custodial Services		15,098	15,098	
Non Departmental		6,456	6,456	
General Fund Transactions		8,759	8,759	
Total Allocated Additions:	109,585	262,034	371,619	371,619
Total To Be Allocated:	2,180,743	262,034		2,442,777

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Innovation Technology

	Total	G&A	Desktop Support	Network & Systems Support	Procurement Support
Other Expense & Cost					
512000 Regular Salaries & Wages	439,000	16,243	124,896	234,864	38,720
514000 Overtime Pay	3,974	147	1,131	2,125	351
515200 Sick Leave Buyback	65	2	18	35	6
521050 Taxes - Social Security	26,932	996	7,662	14,410	2,375
521100 Taxes - Medicare	6,299	233	1,792	3,370	556
522050 Pensions - Prof/Mgmt	36,403	1,347	10,357	19,475	3,211
522150 Pensions - General Employees	87,268	3,229	24,828	46,688	7,697
522200 Pensions - Icma 401(A)	14,001	518	3,983	7,491	1,235
522300 Pensions - 401(A) Match Pgm	10,055	372	2,861	5,379	887
522350 Pensions - Retirement Health	5,280	195	1,502	2,825	466
523050 Health Insurance	92,629	3,427	26,353	49,557	8,170
523100 Dental Insurance	2,834	105	806	1,516	250
523150 Life Insurance	522	19	149	279	46
523200 Long-Term Disability Insurance	547	20	156	293	48
524000 Workers' Compensation	652	24	185	349	58
534010 Outside Services	162,289	2,716	37,501	41,766	0
541010 Phone & Communications	235,968	2,749	0	233,219	0
544020 Copiers/Office Equip Leases	54,253	0	20,542	33,711	0
546050 Computer Hardware Maint.	64,145	0	0	64,145	0
546060 I.T.Software Maint/Servs	185,994	1,600	43,208	114,843	20,570
547000 Printing And Binding	10,718	397	3,049	5,734	945
549530 Admin Chgs To Fleet Services	5,958	220	1,695	3,189	525
551000 Office Supplies	1,383	51	393	741	122
552150 Motor Vehicle Gas	297	11	84	160	26
552170 Computer Equip & Supplies	5,761	213	1,639	3,082	508
552200 Uniforms/Protect. Clothing	151	6	43	81	13
552250 Machinery & Equip. Parts	5,778	(18,675)	0	0	24,453
554030 Dues & Memberships	424	16	121	227	37
554040 Internet Subscription/Svc	544,110	(3,112)	294,868	173,393	1,469
555010 Computer Training	32,382	1,198	9,213	17,324	2,856
555020 Meetings & Seminars	11,786	436	3,353	6,305	1,040
564040 Machinery & Equipment	23,300	862	6,629	12,466	2,055
*564070 Computer Hardware >\$1000	119,157	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,190,315				
Deductions					
*Total Disallowed Costs	(119,157)	0	0	0	0
Cost Adjustments					
329150 Technology Fee	0	0	0	0	0
Functional Cost	2,071,158	15,565	629,017	1,099,042	118,695
Allocation Step 1					
Inbound - All Others	109,585	109,585	0	0	0
Reallocate Admin Costs		(125,150)	38,296	66,913	7,228
Unallocated Costs	0	0	0	0	0
1st Allocation	2,180,743	0	667,313	1,165,955	125,923

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Innovation Technology

	Total	G&A	Desktop Support	Network & Systems Support	Procurement Support
Allocation Step 2					
Inbound - All Others	262,034	262,034	0	0	0
Reallocate Admin Costs		(262,034)	80,185	140,086	15,134
Unallocated Costs	0	0	0	0	0
2nd Allocation	262,034	0	80,185	140,086	15,134
Total For Innovation Technology					
Schedule .3 Total	2,442,777	0	747,498	1,306,041	141,057

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Innovation Technology

Public Relations /
Social Media

<u>Other Expense & Cost</u>	
512000 Regular Salaries & Wages	24,277
514000 Overtime Pay	220
515200 Sick Leave Buyback	4
521050 Taxes - Social Security	1,489
521100 Taxes - Medicare	348
522050 Pensions - Prof/Mgmt	2,013
522150 Pensions - General Employees	4,826
522200 Pensions - Icma 401(A)	774
522300 Pensions - 401(A) Match Pgm	556
522350 Pensions - Retirement Health	292
523050 Health Insurance	5,122
523100 Dental Insurance	157
523150 Life Insurance	29
523200 Long-Term Disability Insurance	30
524000 Workers' Compensation	36
534010 Outside Services	80,306
541010 Phone & Communications	0
544020 Copiers/Office Equip Leases	0
546050 Computer Hardware Maint.	0
546060 I.T.Software Maint/Servs	5,773
547000 Printing And Binding	593
549530 Admin Chgs To Fleet Services	329
551000 Office Supplies	76
552150 Motor Vehicle Gas	16
552170 Computer Equip & Supplies	319
552200 Uniforms/Protect. Clothing	8
552250 Machinery & Equip. Parts	0
554030 Dues & Memberships	23
554040 Internet Subscription/Svc	77,492
555010 Computer Training	1,791
555020 Meetings & Seminars	652
564040 Machinery & Equipment	1,288
*564070 Computer Hardware >\$1000	0
 <u>Departmental Total</u>	
<u>Expenditures Per Financial Statement</u>	
 <u>Deductions</u>	
*Total Disallowed Costs	0
 <u>Cost Adjustments</u>	
329150 Technology Fee	0
Functional Cost	208,839
 <u>Allocation Step 1</u>	
Inbound - All Others	0
Reallocate Admin Costs	12,713
Unallocated Costs	0
1st Allocation	221,552

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Innovation Technology

	Public Relations / Social Media
<hr/>	
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	26,629
Unallocated Costs	0
2nd Allocation	26,629
<hr/>	
Total For Innovation Technology	
Schedule .3 Total	248,181

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Innovation Technology

Activity - Desktop Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	92	3.098686	20,673		20,673		20,673
Budget & Program Monitoring	24	0.808353	5,395		5,395		5,395
Procurement	44	1.481980	9,890		9,890		9,890
City Attorney	75	2.526103	16,855		16,855		16,855
Finance	490	16.503877	110,188		110,188		110,188
Innovation Technology	326	10.980128	73,271		73,271		73,271
Human Resources	49	1.650387	11,013		11,013	2,046	13,059
City Clerk	68	2.290333	15,282		15,282	2,845	18,127
DPW Administration	66	2.222971	14,832		14,832	2,756	17,588
Grounds Maintenance	5	0.168407	1,122		1,122	197	1,319
Construction & Maintenance	3	0.101044	675		675	113	788
001-1920 Office of Capital Improvement	49	1.650387	11,013		11,013	2,046	13,059
001-2110 Police Administration	257	8.656113	57,760		57,760	10,966	68,726
001-2120 Office Of The Chief	51	1.717750	11,463		11,463	2,123	13,586
001-2130 Uniformed Patrol	212	7.140451	47,649		47,649	8,869	56,518
001-2210 Fire Administration	130	4.378579	29,220		29,220	5,428	34,648
001-2220 Fire Suppression	32	1.077804	7,190		7,190	1,331	8,521
001-2230 Emergency Medical Service	27	0.909397	6,067		6,067	1,121	7,188
001-2240 Fire Prevention	12	0.404176	2,693		2,693	490	3,183
001-2270 Ocean Rescue	9	0.303132	2,020		2,020	368	2,388
001-5010 Development Svcs - Admin	111	3.738633	24,950		24,950	4,635	29,585
001-5020 Planning & Zoning	96	3.233412	21,575		21,575	4,013	25,588
001-5040 Building Inspection	73	2.458740	16,405		16,405	3,045	19,450
001-5050 Code Compliance	88	2.963961	19,775		19,775	3,679	23,454
001-6910 Human Services	90	3.031324	20,225		20,225	3,759	23,984
001-7210 Parks Administration	60	2.020882	13,483		13,483	2,508	15,991
001-7220 Special Events / CCC	22	0.740990	4,943		4,943	909	5,852
001-7221 Foster Park	22	0.740990	4,943		4,943	909	5,852
001-7222 Johnson Park	33	1.111485	7,416		7,416	1,376	8,792
001-7223 Bluesten Park	5	0.168407	1,122		1,122	197	1,319
001-7230 Aquatics Division	10	0.336814	2,245		2,245	404	2,649
001-7240 Parks Maintenance	5	0.168407	1,122		1,122	197	1,319
001-7270 Facilities Operations	24	0.808353	5,395		5,395	995	6,390
130 Community Redevelopment Agency	50	1.684069	11,237		11,237	2,084	13,321
160 Transportation Fund	1	0.033681	225		225	35	260
410 Sanitation Fund	19	0.639946	4,268		4,268	784	5,052
440 Stormwater Fund	29	0.976760	6,515		6,515	1,205	7,720
490 Utility Fund	176	5.927922	39,560		39,560	7,349	46,909
530 Fleet Services Fund	25	0.842034	5,618		5,618	1,035	6,653
570 General Liability - Self Insurance	9	0.303132	2,020		2,020	368	2,388
Schedule .4 Total for Desktop Support	2,969	100.000000	667,313		667,313	80,185	747,498

Allocation Basis: Total Number of Help Desk Tickets Per Organization

Allocation Source: Innovation Technology Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Innovation Technology

Activity - Network & Systems Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5	0.959693	11,189		11,189		11,189
City Manager	8	1.535509	17,902		17,902		17,902
Budget & Program Monitoring	4	0.767754	8,952		8,952		8,952
Procurement	5	0.959693	11,189		11,189		11,189
City Attorney	4	0.767754	8,952		8,952		8,952
Finance	10	1.919386	22,377		22,377		22,377
Innovation Technology	5	0.959693	11,189		11,189		11,189
Human Resources	6	1.151631	13,425		13,425	1,746	15,171
City Clerk	3	0.575816	6,710		6,710	867	7,577
DPW Administration	3	0.575816	6,710		6,710	867	7,577
Grounds Maintenance	8	1.535509	17,902		17,902	2,327	20,229
Construction & Maintenance	7	1.343570	15,663		15,663	2,041	17,704
Custodial Services	2	0.383877	4,474		4,474	571	5,045
001-1920 Office of Capital Improvement	4	0.767754	8,952		8,952	1,161	10,113
001-2110 Police Administration	29	5.566219	64,898		64,898	8,462	73,360
001-2120 Office Of The Chief	14	2.687140	31,330		31,330	4,084	35,414
001-2130 Uniformed Patrol	85	16.314778	190,286		190,286	25,044	215,330
001-2210 Fire Administration	7	1.343570	15,663		15,663	2,041	17,704
001-2220 Fire Suppression	31	5.950096	69,376		69,376	9,051	78,427
001-2230 Emergency Medical Service	33	6.333973	73,849		73,849	9,633	83,482
001-2240 Fire Prevention	5	0.959693	11,189		11,189	1,452	12,641
001-2270 Ocean Rescue	22	4.222649	49,233		49,233	6,419	55,652
001-5010 Development Svcs - Admin	2	0.383877	4,474		4,474	571	5,045
001-5020 Planning & Zoning	6	1.151631	13,425		13,425	1,746	15,171
001-5040 Building Inspection	12	2.303263	26,857		26,857	3,502	30,359
001-5050 Code Compliance	8	1.535509	17,902		17,902	2,327	20,229
001-6910 Human Services	13	2.495202	29,093		29,093	3,788	32,881
001-7210 Parks Administration	4	0.767754	8,952		8,952	1,161	10,113
001-7220 Special Events / CCC	1	0.191939	2,235		2,235	282	2,517
001-7221 Foster Park	9	1.727447	20,139		20,139	2,624	22,763
001-7222 Johnson Park	14	2.687140	31,330		31,330	4,084	35,414
001-7223 Bluesten Park	1	0.191939	2,235		2,235	282	2,517
001-7230 Aquatics Division	1	0.191939	2,235		2,235	282	2,517
001-7231 BF James Pool	10	1.919386	22,377		22,377	2,916	25,293
001-7240 Parks Maintenance	8	1.535509	17,902		17,902	2,327	20,229
001-7241 Parks Landscape	8	1.535509	17,902		17,902	2,327	20,229
001-7270 Facilities Operations	6	1.151631	13,425		13,425	1,746	15,171
001-7515 Marina Facility	2	0.383877	4,474		4,474	571	5,045
130 Community Redevelopment Agency	4	0.767754	8,952		8,952	1,161	10,113
150 Grant Fund	16	3.071017	35,809		35,809	4,660	40,469
160 Transportation Fund	9	1.727447	20,139		20,139	2,624	22,763
347 Grant Fund	1	0.191939	2,235		2,235	282	2,517
410 Sanitation Fund	15	2.879079	33,568		33,568	4,374	37,942
420 Cemetery Fund	2	0.383877	4,474		4,474	571	5,045
440 Stormwater Fund	6	1.151631	13,425		13,425	1,746	15,171
490 Utility Fund	53	10.172745	118,610		118,610	15,468	134,078
530 Fleet Services Fund	8	1.535509	17,902		17,902	2,327	20,229
570 General Liability - Self Insurance	2	0.383877	4,474		4,474	571	5,045
Schedule .4 Total for Network & Systems Support	521	100.000000	1,165,955		1,165,955	140,086	1,306,041

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Innovation Technology

Activity - Network & Systems Support

Allocation Basis: Total Number of User Accounts Per Organization

Allocation Source: Innovation Technology Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Innovation Technology

Activity - Procurement Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	10	0.906618	1,141		1,141		1,141
City Manager	17	1.541251	1,938		1,938		1,938
Procurement	12	1.087942	1,368		1,368		1,368
City Attorney	7	0.634633	799		799		799
Finance	21	1.903898	2,394		2,394		2,394
Innovation Technology	205	18.585676	23,446		23,446		23,446
Human Resources	14	1.269266	1,595		1,595	245	1,840
City Clerk	19	1.722575	2,167		2,167	335	2,502
DPW Administration	38	3.445150	4,336		4,336	684	5,020
001-2110 Police Administration	33	2.991840	3,766		3,766	591	4,357
001-2120 Office Of The Chief	17	1.541251	1,938		1,938	300	2,238
001-2130 Uniformed Patrol	202	18.313690	23,061		23,061	3,893	26,954
001-2140 Investigative Services	62	5.621034	7,079		7,079	1,124	8,203
001-2210 Fire Administration	29	2.629193	3,308		3,308	515	3,823
001-2220 Fire Suppression	2	0.181324	228		228	32	260
001-2230 Emergency Medical Service	15	1.359927	1,710		1,710	263	1,973
001-2240 Fire Prevention	26	2.357208	2,966		2,966	459	3,425
001-2270 Ocean Rescue	1	0.090662	115		115	14	129
001-5010 Development Svcs - Admin	9	0.815956	1,025		1,025	152	1,177
001-5020 Planning & Zoning	11	0.997280	1,254		1,254	188	1,442
001-5040 Building Inspection	36	3.263826	4,108		4,108	644	4,752
001-5050 Code Compliance	13	1.178604	1,483		1,483	225	1,708
001-6910 Human Services	187	16.953762	21,348		21,348	3,405	24,753
001-7210 Parks Administration	30	2.719855	3,422		3,422	538	3,960
001-7220 Special Events / CCC	10	0.906618	1,141		1,141	168	1,309
110 Police Equitable Sharing Fund	1	0.090662	115		115	14	129
130 Community Redevelopment Agency	13	1.178604	1,483		1,483	225	1,708
160 Transportation Fund	6	0.543971	685		685	100	785
490 Utility Fund	53	4.805077	6,049		6,049	960	7,009
570 General Liability - Self Insurance	4	0.362647	455		455	60	515
Schedule .4 Total for Procurement Support	1,103	100.000000	125,923		125,923	15,134	141,057

Allocation Basis: Total Number of I.T. Devices Per Organization

Allocation Source: Innovation Technology Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Innovation Technology

Activity - Public Relations / Social Media

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5.00	0.932105	2,063		2,063		2,063
City Manager	12.74	2.375005	5,259		5,259		5,259
Budget & Program Monitoring	3.00	0.559263	1,238		1,238		1,238
Procurement	5.00	0.932105	2,063		2,063		2,063
City Attorney	5.00	0.932105	2,063		2,063		2,063
Finance	11.00	2.050632	4,541		4,541		4,541
Innovation Technology	7.00	1.304948	2,888		2,888		2,888
Human Resources	5.82	1.084971	2,400		2,400	311	2,711
City Clerk	3.00	0.559263	1,238		1,238	152	1,390
DPW Administration	1.00	0.186421	412		412	45	457
Grounds Maintenance	10.50	1.957421	4,335		4,335	562	4,897
Construction & Maintenance	8.00	1.491369	3,301		3,301	423	3,724
001-2110 Police Administration	142.62	26.587376	58,937		58,937	7,943	66,880
001-2210 Fire Administration	90.69	16.906528	37,460		37,460	4,946	42,406
001-5010 Development Svcs - Admin	30.50	5.685843	12,596		12,596	1,661	14,257
001-6910 Human Services	22.27	4.151598	9,199		9,199	1,213	10,412
001-7210 Parks Administration	63.90	11.912308	26,394		26,394	3,492	29,886
160 Transportation Fund	10.00	1.864211	4,128		4,128	533	4,661
410 Sanitation Fund	20.00	3.728422	8,258		8,258	1,082	9,340
420 Cemetery Fund	2.25	0.419447	929		929	111	1,040
440 Stormwater Fund	7.63	1.422393	3,151		3,151	403	3,554
450 Sewer Fund	11.00	2.050632	4,541		4,541	589	5,130
490 Utility Fund	47.50	8.855002	19,615		19,615	2,584	22,199
530 Fleet Services Fund	9.00	1.677790	3,717		3,717	479	4,196
570 General Liability - Self Insurance	2.00	0.372842	826		826	100	926
Schedule .4 Total for Public Relations / Social Media	536.42	100.000000	221,552		221,552	26,629	248,181

Allocation Basis: Total Number of Full Time Equivalent (FTE) Employees Per Organization
Allocation Source: Payroll Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Innovation Technology

Receiving Department	Total	Desktop Support	Network & Systems Support	Procurement Support	Public Relations / Social Media
City Commission	14,393	0	11,189	1,141	2,063
City Manager	45,772	20,673	17,902	1,938	5,259
Budget & Program Monitoring	15,585	5,395	8,952	0	1,238
Procurement	24,510	9,890	11,189	1,368	2,063
City Attorney	28,669	16,855	8,952	799	2,063
Finance	139,500	110,188	22,377	2,394	4,541
Innovation Technology	110,794	73,271	11,189	23,446	2,888
Human Resources	32,781	13,059	15,171	1,840	2,711
City Clerk	29,596	18,127	7,577	2,502	1,390
DPW Administration	30,642	17,588	7,577	5,020	457
Grounds Maintenance	26,445	1,319	20,229	0	4,897
Construction & Maintenance	22,216	788	17,704	0	3,724
Custodial Services	5,045	0	5,045	0	0
001-1920 Office of Capital Improvement	23,172	13,059	10,113	0	0
001-2110 Police Administration	213,323	68,726	73,360	4,357	66,880
001-2120 Office Of The Chief	51,238	13,586	35,414	2,238	0
001-2130 Uniformed Patrol	298,802	56,518	215,330	26,954	0
001-2140 Investigative Services	8,203	0	0	8,203	0
001-2210 Fire Administration	98,581	34,648	17,704	3,823	42,406
001-2220 Fire Suppression	87,208	8,521	78,427	260	0
001-2230 Emergency Medical Service	92,643	7,188	83,482	1,973	0
001-2240 Fire Prevention	19,249	3,183	12,641	3,425	0
001-2270 Ocean Rescue	58,169	2,388	55,652	129	0
001-5010 Development Svcs - Admin	50,064	29,585	5,045	1,177	14,257
001-5020 Planning & Zoning	42,201	25,588	15,171	1,442	0
001-5040 Building Inspection	54,561	19,450	30,359	4,752	0
001-5050 Code Compliance	45,391	23,454	20,229	1,708	0
001-6910 Human Services	92,030	23,984	32,881	24,753	10,412
001-7210 Parks Administration	59,950	15,991	10,113	3,960	29,886
001-7220 Special Events / CCC	9,678	5,852	2,517	1,309	0
001-7221 Foster Park	28,615	5,852	22,763	0	0
001-7222 Johnson Park	44,206	8,792	35,414	0	0
001-7223 Bluesten Park	3,836	1,319	2,517	0	0
001-7230 Aquatics Division	5,166	2,649	2,517	0	0
001-7231 BF James Pool	25,293	0	25,293	0	0
001-7240 Parks Maintenance	21,548	1,319	20,229	0	0
001-7241 Parks Landscape	20,229	0	20,229	0	0
001-7270 Facilities Operations	21,561	6,390	15,171	0	0
001-7515 Marina Facility	5,045	0	5,045	0	0
110 Police Equitable Sharing Fund	129	0	0	129	0
130 Community Redevelopment Agency	25,142	13,321	10,113	1,708	0
150 Grant Fund	40,469	0	40,469	0	0
160 Transportation Fund	28,469	260	22,763	785	4,661
347 Grant Fund	2,517	0	2,517	0	0
410 Sanitation Fund	52,334	5,052	37,942	0	9,340
420 Cemetery Fund	6,085	0	5,045	0	1,040
440 Stormwater Fund	26,445	7,720	15,171	0	3,554
450 Sewer Fund	5,130	0	0	0	5,130
490 Utility Fund	210,195	46,909	134,078	7,009	22,199
530 Fleet Services Fund	31,078	6,653	20,229	0	4,196
570 General Liability - Self Insurance	8,874	2,388	5,045	515	926

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Innovation Technology

Receiving Department	Total	Desktop Support	Network & Systems Support	Procurement Support	Public Relations / Social Media
Direct Bill	0	0	0	0	0
Total	2,442,777	747,498	1,306,041	141,057	248,181

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Human Resources

Human Resources provides employee training, job and compensation analysis, employee recruitment, selection, labor relations, employee recognition and records management (including pension and retirement accounts). Expenditures for this organization are accounted for in 001 General Fund and division 1710 Human Resources.

For cost allocation purposes, costs identified to the **Human Resources** cost pool are functionalized as follows:

Human Resources - Costs identified to this function are representative of staff compensation and operational expenditures to develop and manage employment / recruitment programs, back ground screenings, employee training and records management. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	843,678			843,678
Cost Adjustments:				
342920 Identification Fees	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Depreciation Expense	7,837		7,837	
City Commission	2,608	720	3,328	
City Manager	18,014	7,026	25,040	
Budget & Program Monitoring	1,931	216	2,147	
Procurement	3,241	780	4,021	
City Attorney	8,613	3,562	12,175	
Finance	8,370	2,294	10,664	
Innovation Technology	28,433	4,348	32,781	
Human Resources		10,009	10,009	
City Clerk		4,513	4,513	
DPW Administration		3,892	3,892	
Grounds Maintenance		35,875	35,875	
Construction & Maintenance		30,998	30,998	
Custodial Services		13,412	13,412	
Non Departmental		385,457	385,457	
General Fund Transactions		3,372	3,372	
Total Allocated Additions:	79,047	506,474	585,521	585,521
Total To Be Allocated:	922,725	506,474		1,429,199

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources
Other Expense & Cost			
512000 Regular Salaries & Wages	428,816	0	428,816
513000 Other Salaries & Wages	25,797	0	25,797
514000 Overtime Pay	59	0	59
521050 Taxes - Social Security	26,611	0	26,611
521100 Taxes - Medicare	6,287	0	6,287
522050 Pensions - Prof/Mgmt	65,189	0	65,189
522150 Pensions - General Employees	46,322	0	46,322
522200 Pensions - Icma 401(A)	18,809	0	18,809
522300 Pensions - 401(A) Match Pgm	11,608	0	11,608
522350 Pensions - Retirement Health	4,435	0	4,435
523050 Health Insurance	85,092	0	85,092
523100 Dental Insurance	3,508	0	3,508
523150 Life Insurance	435	0	435
523200 Long-Term Disability Insurance	456	0	456
524000 Workers' Compensation	658	0	658
525000 Unemployment Compensation Fee	9,708	0	9,708
531010 Professional Services	66,222	0	66,222
531030 Employee Physical & Testi	11,895	0	11,895
534010 Outside Services	12,849	0	12,849
540160 Reimbursable Travel Exp.	59	0	59
541010 Phone & Communications	1,680	0	1,680
551000 Office Supplies	894	0	894
552010 Personnel Testing	10,619	0	10,619
552010 Specialized Supplies	75	0	75
552070 Small Furniture & Fixtures	1,285	0	1,285
552190 Training Program Supplies	955	0	955
552200 Uniforms/Protect. Clothing	595	0	595
554030 Dues & Memberships	855	0	855
555020 Meetings & Seminars	1,905	0	1,905
Departmental Total			
Expenditures Per Financial Statement	843,678		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
342920 Identification Fees	0	0	0
Functional Cost	843,678	0	843,678
Allocation Step 1			
Inbound - All Others	79,047	79,047	0
Reallocate Admin Costs		(79,047)	79,047
Unallocated Costs	0	0	0
1st Allocation	922,725	0	922,725
Allocation Step 2			
Inbound - All Others	506,474	506,474	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources
Reallocate Admin Costs		(506,474)	506,474
Unallocated Costs	0	0	0
2nd Allocation	506,474	0	506,474
Total For Human Resources			
Schedule .3 Total	1,429,199	0	1,429,199

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5.00	0.932105	8,601		8,601		8,601
City Manager	12.74	2.375005	21,915		21,915		21,915
Budget & Program Monitoring	3.00	0.559263	5,160		5,160		5,160
Procurement	5.00	0.932105	8,601		8,601		8,601
City Attorney	5.00	0.932105	8,601		8,601		8,601
Finance	11.00	2.050632	18,923		18,923		18,923
Innovation Technology	7.00	1.304948	12,040		12,040		12,040
Human Resources	5.82	1.084971	10,009		10,009		10,009
City Clerk	3.00	0.559263	5,160		5,160	3,143	8,303
DPW Administration	1.00	0.186421	1,720		1,720	1,038	2,758
Grounds Maintenance	10.50	1.957421	18,063		18,063	11,029	29,092
Construction & Maintenance	8.00	1.491369	13,758		13,758	8,409	22,167
001-2110 Police Administration	142.62	26.587376	245,339		245,339	149,969	395,308
001-2210 Fire Administration	90.69	16.906528	156,002		156,002	95,327	251,329
001-5010 Development Svcs - Admin	30.50	5.685843	52,461		52,461	32,059	84,520
001-6910 Human Services	22.27	4.151598	38,307		38,307	23,400	61,707
001-7210 Parks Administration	63.90	11.912308	109,920		109,920	67,159	177,079
160 Transportation Fund	10.00	1.864211	17,203		17,203	10,507	27,710
410 Sanitation Fund	20.00	3.728422	34,401		34,401	21,020	55,421
420 Cemetery Fund	2.25	0.419447	3,869		3,869	2,356	6,225
440 Stormwater Fund	7.63	1.422393	13,122		13,122	8,024	21,146
450 Sewer Fund	11.00	2.050632	18,923		18,923	11,561	30,484
490 Utility Fund	47.50	8.855002	81,709		81,709	49,931	131,640
530 Fleet Services Fund	9.00	1.677790	15,479		15,479	9,455	24,934
570 General Liability - Self Insurance	2.00	0.372842	3,439		3,439	2,087	5,526
Schedule .4 Total for Human Resources	536.42	100.000000	922,725		922,725	506,474	1,429,199

Allocation Basis: Total Number of Full Time Equivalent (FTE) Employees Per Organization

Allocation Source: Payroll Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources
City Commission	8,601	8,601
City Manager	21,915	21,915
Budget & Program Monitoring	5,160	5,160
Procurement	8,601	8,601
City Attorney	8,601	8,601
Finance	18,923	18,923
Innovation Technology	12,040	12,040
Human Resources	10,009	10,009
City Clerk	8,303	8,303
DPW Administration	2,758	2,758
Grounds Maintenance	29,092	29,092
Construction & Maintenance	22,167	22,167
001-2110 Police Administration	395,308	395,308
001-2210 Fire Administration	251,329	251,329
001-5010 Development Svcs - Admin	84,520	84,520
001-6910 Human Services	61,707	61,707
001-7210 Parks Administration	177,079	177,079
160 Transportation Fund	27,710	27,710
410 Sanitation Fund	55,421	55,421
420 Cemetery Fund	6,225	6,225
440 Stormwater Fund	21,146	21,146
450 Sewer Fund	30,484	30,484
490 Utility Fund	131,640	131,640
530 Fleet Services Fund	24,934	24,934
570 General Liability - Self Insurance	5,526	5,526
Direct Bill	0	0
Total	1,429,199	1,429,199

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department City Clerk

City Clerk is the central repository of all official records of Hallandale Beach. City Clerk is also responsible for the disposal and retention of records for all city departments. Additionally, City Clerk oversees the City Commission agenda process, handles passport processing and facilitates municipal elections. Expenditures for this organization are accounted for in 001 General Fund and division 1910 City Clerk.

For cost allocation plan purposes, the **City Clerk** cost pool is functionalized as follows (the apportionment of these costs is based on staffing efforts identified to each function / activity / program weighted by each staff respective compensation):

General & Administrative - Costs identified to this function represent staff compensation and operational expenditures associated with administrative, non-specific and routine workload. These costs are redistributed to the remaining functional categories based upon the total expenditures identified to each activity.

City Clerk - Costs identified to this function are representative of staff compensation and operational expenditures for the municipal elections, maintaining official records and codification of the city codes. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Commission Agenda / Minutes - Costs identified to this function are representative of staff compensation and operational expenditures for the preparation of the agenda for the City Commission. These costs are allocated based on the total number of agenda items per organization.

Records Management - Costs identified to this function are representative of staff compensation and operational expenditures for the records and archives program. These costs are allocated based on the total number of boxes stored per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department City Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	423,906			423,906
Deductions:				
564050 Furniture And Fixtures	-16,897			
Total Deductions:	-16,897			-16,897
Inbound Costs:				
Depreciation Expense	4,561		4,561	
City Commission	1,310	357	1,667	
City Manager	9,285	3,621	12,906	
Budget & Program Monitoring	3,861	439	4,300	
Procurement	3,940	973	4,913	
City Attorney	4,438	1,830	6,268	
Finance	7,276	1,975	9,251	
Innovation Technology	25,397	4,199	29,596	
Human Resources	5,160	3,143	8,303	
City Clerk		19,403	19,403	
DPW Administration		2,006	2,006	
Grounds Maintenance		20,872	20,872	
Construction & Maintenance		18,037	18,037	
Custodial Services		7,802	7,802	
Non Departmental		3,134	3,134	
General Fund Transactions		1,695	1,695	
Total Allocated Additions:	65,228	89,486	154,714	154,714
Total To Be Allocated:	472,237	89,486		561,723

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department City Clerk

	Total	G&A	City Clerk	Commission Agenda / Minutes	Records Management
Other Expense & Cost					
512000 Regular Salaries & Wages	179,936	50,958	109,113	19,865	0
515150 Auto/Travel Allowances	2,400	680	1,455	265	0
515300 Payouts-Sick Leave	1,277	362	774	141	0
515350 Payouts-Vacation Pay	3,702	1,048	2,245	409	0
521050 Taxes - Social Security	11,247	3,185	6,820	1,242	0
521100 Taxes - Medicare	2,631	745	1,596	290	0
522150 Pensions - General Employees	17,106	4,844	10,373	1,889	0
522200 Pensions - Icma 401(A)	16,727	4,737	10,143	1,847	0
522300 Pensions - 401(A) Match Pgm	3,675	1,041	2,228	406	0
522350 Pensions - Retirement Health	2,400	680	1,455	265	0
523050 Health Insurance	24,476	6,932	14,842	2,702	0
523100 Dental Insurance	732	207	444	81	0
523150 Life Insurance	239	68	145	26	0
523200 Long-Term Disability Insurance	251	71	152	28	0
524000 Workers' Compensation	264	75	160	29	0
531050 Filing Fees	5,350	(120)	5,470	0	0
531100 Codification Of City Ordi	3,311	938	2,007	366	0
534010 Outside Services	36,485	8,320	9,154	16,108	2,903
534070 Special Services	51,857	675	43,207	7,975	0
541010 Phone & Communications	840	238	509	93	0
548010 Advertising	17,968	0	0	17,968	0
551000 Office Supplies	2,466	698	1,496	272	0
554030 Dues & Memberships	821	233	497	91	0
554040 Internet Subscriptions	17,532	0	17,532	0	0
555020 Meetings & Seminars	3,316	3,316	0	0	0
*564050 Furniture And Fixtures	16,897	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	423,906				
Deductions					
*Total Disallowed Costs	(16,897)	0	0	0	0
Functional Cost	407,009	89,931	241,817	72,358	2,903
Allocation Step 1					
Inbound - All Others	65,228	18,468	39,565	7,195	0
Reallocate Admin Costs		(108,399)	91,707	16,692	0
Unallocated Costs	0	0	0	0	0
1st Allocation	472,237	0	373,089	96,245	2,903
Allocation Step 2					
Inbound - All Others	89,486	25,279	54,426	9,781	0
Reallocate Admin Costs		(25,279)	21,392	3,887	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	89,486	0	75,818	13,668	0
Total For City Clerk					
Schedule .3 Total	561,723	0	448,907	109,913	2,903

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department City Clerk

Activity - City Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5.00	0.932105	3,468		3,468		3,468
City Manager	12.74	2.375005	8,854		8,854		8,854
Budget & Program Monitoring	3.00	0.559263	2,079		2,079		2,079
Procurement	5.00	0.932105	3,468		3,468		3,468
City Attorney	5.00	0.932105	3,468		3,468		3,468
Finance	11.00	2.050632	7,646		7,646		7,646
Innovation Technology	7.00	1.304948	4,861		4,861		4,861
Human Resources	5.82	1.084971	4,044		4,044		4,044
City Clerk	3.00	0.559263	2,079		2,079		2,079
DPW Administration	1.00	0.186421	691		691	137	828
Grounds Maintenance	10.50	1.957421	7,298		7,298	1,647	8,945
Construction & Maintenance	8.00	1.491369	5,555		5,555	1,247	6,802
001-2110 Police Administration	142.62	26.587376	99,327		99,327	22,779	122,106
001-2210 Fire Administration	90.69	16.906528	63,076		63,076	14,368	77,444
001-5010 Development Svcs - Admin	30.50	5.685843	21,210		21,210	4,829	26,039
001-6910 Human Services	22.27	4.151598	15,485		15,485	3,508	18,993
001-7210 Parks Administration	63.90	11.912308	44,442		44,442	10,109	54,551
160 Transportation Fund	10.00	1.864211	6,953		6,953	1,573	8,526
410 Sanitation Fund	20.00	3.728422	13,906		13,906	3,160	17,066
420 Cemetery Fund	2.25	0.419447	1,557		1,557	335	1,892
440 Stormwater Fund	7.63	1.422393	5,301		5,301	1,188	6,489
450 Sewer Fund	11.00	2.050632	7,646		7,646	1,727	9,373
490 Utility Fund	47.50	8.855002	33,035		33,035	7,510	40,545
530 Fleet Services Fund	9.00	1.677790	6,254		6,254	1,409	7,663
570 General Liability - Self Insurance	2.00	0.372842	1,386		1,386	292	1,678
Schedule .4 Total for City Clerk	536.42	100.000000	373,089		373,089	75,818	448,907

Allocation Basis: Total Number of Full Time Equivalent (FTE) Employees Per Organization

Allocation Source: Payroll Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department City Clerk

Activity - Commission Agenda / Minutes

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	32	3.911980	3,759		3,759		3,759
City Manager	46	5.623472	5,404		5,404		5,404
Budget & Program Monitoring	36	4.400978	4,226		4,226		4,226
Procurement	22	2.689487	2,580		2,580		2,580
City Attorney	44	5.378973	5,169		5,169		5,169
Finance	22	2.689487	2,580		2,580		2,580
Innovation Technology	4	0.488998	469		469		469
Human Resources	4	0.488998	469		469		469
City Clerk	140	17.114914	16,467		16,467		16,467
DPW Administration	91	11.124694	10,702		10,702	2,650	13,352
001-1920 Office of Capital Improvement	45	5.501222	5,287		5,287	1,292	6,579
001-2110 Police Administration	34	4.156479	3,996		3,996	971	4,967
001-2210 Fire Administration	22	2.689487	2,580		2,580	619	3,199
001-5010 Development Svcs - Admin	165	20.171149	19,502		19,502	4,968	24,470
001-6910 Human Services	11	1.344743	1,291		1,291	300	1,591
001-7210 Parks Administration	7	0.855746	820		820	178	998
130 Community Redevelopment Agency	90	11.002445	10,589		10,589	2,620	13,209
570 General Liability - Self Insurance	3	0.366748	355		355	70	425
Schedule .4 Total for Commission Agenda / Minutes	818	100.000000	96,245		96,245	13,668	109,913

Allocation Basis: Total Number of Agenda Items Per Organization
Allocation Source: Agenda Items Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department City Clerk

Activity - Records Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	15	12.295082	357		357		357
Procurement	38	31.147541	904		904		904
City Attorney	9	7.377049	214		214		214
Finance	24	19.672131	571		571		571
City Clerk	36	29.508197	857		857		857
Schedule .4 Total for Records Management	122	100.000000	2,903		2,903	0	2,903

Allocation Basis: Total Number of Boxes Stored Per Organization
Allocation Source: Boxes Stored Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department City Clerk

Receiving Department	Total	City Clerk	Commission Agenda / Minutes	Records Management
City Commission	7,227	3,468	3,759	0
City Manager	14,615	8,854	5,404	357
Budget & Program Monitoring	6,305	2,079	4,226	0
Procurement	6,952	3,468	2,580	904
City Attorney	8,851	3,468	5,169	214
Finance	10,797	7,646	2,580	571
Innovation Technology	5,330	4,861	469	0
Human Resources	4,513	4,044	469	0
City Clerk	19,403	2,079	16,467	857
DPW Administration	14,180	828	13,352	0
Grounds Maintenance	8,945	8,945	0	0
Construction & Maintenance	6,802	6,802	0	0
001-1920 Office of Capital Improvement	6,579	0	6,579	0
001-2110 Police Administration	127,073	122,106	4,967	0
001-2210 Fire Administration	80,643	77,444	3,199	0
001-5010 Development Svcs - Admin	50,509	26,039	24,470	0
001-6910 Human Services	20,584	18,993	1,591	0
001-7210 Parks Administration	55,549	54,551	998	0
130 Community Redevelopment Agency	13,209	0	13,209	0
160 Transportation Fund	8,526	8,526	0	0
410 Sanitation Fund	17,066	17,066	0	0
420 Cemetery Fund	1,892	1,892	0	0
440 Stormwater Fund	6,489	6,489	0	0
450 Sewer Fund	9,373	9,373	0	0
490 Utility Fund	40,545	40,545	0	0
530 Fleet Services Fund	7,663	7,663	0	0
570 General Liability - Self Insurance	2,103	1,678	425	0
Direct Bill	0	0	0	0
Total	561,723	448,907	109,913	2,903

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department DPW Administration

DPW Administration is responsible for providing executive leadership and oversight of the Public Works Department. Public Works maintains municipal equipment, properties and infrastructure. Maintenance services encompass the upkeep of streets, street lighting, governmental facilities, governmental vehicles, parks and landscapes. Additionally, Public Works is responsible for the cemetery solid waste collection, utility services and fleet services. Expenditures for this organization are accounted for in 001 General Fund and division 4010 DPW Administration.

For cost allocation purposes, costs identified to the **DPW Administration** cost pool are functionalized as follows:

General Fund Public Works Administration - Costs identified to this program are representative of staff compensation and operational expenditures for fiscal administration, employee oversight, workload distribution and customer relations for Public Works. These costs are allocated based on the total actual expenditures per organization.

DPW Administration - Costs identified to this program are representative of allocated indirect costs to support the Department of Public Works (DPW). These costs are allocated based on the total actual expenditures per organization.

Emergency Preparedness & Recovery - Costs identified to this function are representative of operational expenditures relating to the development of a departmental disaster recovery plans, training on implementation of plans, procedures and protocol during and after a disaster. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department DPW Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	509,496			509,496
Inbound Costs:				
City Commission	1,575	432	2,007	
City Manager	3,095	1,199	4,294	
Budget & Program Monitoring	3,218	367	3,585	
Procurement	101,750	30,306	132,056	
City Attorney	11,212	604	11,816	
Finance	4,181	1,123	5,304	
Innovation Technology	26,290	4,352	30,642	
Human Resources	1,720	1,038	2,758	
City Clerk	11,393	2,787	14,180	
DPW Administration		35,213	35,213	
Custodial Services		625	625	
Non Departmental		217,375	217,375	
General Fund Transactions		2,038	2,038	
Total Allocated Additions:	164,434	297,459	461,893	461,893
Total To Be Allocated:	673,930	297,459		971,389

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department DPW Administration

	Total	G&A	General Fund Public Works Administration	DPW Administration	Emergency Preparedness &
Other Expense & Cost					
512000 Regular Salaries & Wages	45,562	0	45,562	0	0
515250 Payouts-Civil Service	12,010	0	12,010	0	0
515300 Payouts-Sick Leave	20,985	0	20,985	0	0
515350 Payouts-Vacation Pay	1,666	0	1,666	0	0
521050 Taxes - Social Security	4,926	0	4,926	0	0
521100 Taxes - Medicare	1,152	0	1,152	0	0
522200 Pensions - Icm 401(A)	1,942	0	1,942	0	0
522300 Pensions - 401(A) Match Pgm	1,169	0	1,169	0	0
522350 Pensions - Retirement Health	448	0	448	0	0
523050 Health Insurance	7,287	0	7,287	0	0
523100 Dental Insurance	191	0	191	0	0
523150 Life Insurance	29	0	29	0	0
523200 Long-Term Disability Insurance	31	0	31	0	0
524000 Workers' Compensation	189	0	189	0	0
534010 Outside Services	41,155	0	0	41,155	0
534040 Special Events	1,714	0	1,714	0	0
541010 Phone & Communications	158	0	158	0	0
549530 Admin Chgs To Fleet Services	6,085	0	6,085	0	0
551000 Office Supplies	1,750	0	1,750	0	0
552140 Diesel Fuel	1,760	0	1,760	0	0
552150 Motor Vehicle Gas	353	0	353	0	0
552200 Uniforms Purchased	200	0	200	0	0
552270 Emergency Prep & Recovery	358,734	0	0	0	358,734
Departmental Total					
Expenditures Per Financial Statement	509,496				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	509,496	0	109,607	41,155	358,734
Allocation Step 1					
Inbound - Procurement	101,750	0	0	101,750	0
Inbound - City Clerk: Commission Agenda / Minutes	10,702	0	0	10,702	0
Inbound - All Others	51,982	0	51,982	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	673,930	0	161,589	153,607	358,734
Allocation Step 2					
Inbound - Procurement	30,306	0	0	30,306	0
Inbound - City Clerk: Commission Agenda / Minutes	2,650	0	0	2,650	0
Inbound - Custodial Services: Custodial Services	625	0	0	625	0
Inbound - Non Departmental: Divsion Related	187,166	0	0	187,166	0
Inbound - Non Departmental: Water & Sewer	29,886	0	0	29,886	0
Inbound - All Others	46,826	0	46,826	0	0
2nd Allocation	297,459	0	46,826	250,633	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department DPW Administration

	Total	G&A	General Fund Public Works Administration	DPW Administration	Emergency Preparedness & Response
Total For DPW Administration					
Schedule .3 Total	971,389	0	208,415	404,240	358,734

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department DPW Administration

Activity - General Fund Public Works Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DPW Administration	509,496.10	20.074809	32,436		32,436		32,436
Grounds Maintenance	840,317.19	33.109591	53,502		53,502	19,401	72,903
Construction & Maintenance	944,056.72	37.197063	60,107		60,107	21,795	81,902
Custodial Services	244,117.23	9.618537	15,544		15,544	5,630	21,174
Schedule .4 Total for General Fund Public Works Administration	2,537,987.24	100.000000	161,589		161,589	46,826	208,415

Allocation Basis: Tota Actual Expenditures Per Organization

Allocation Source: Expenditure Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department DPW Administration

Activity - DPW Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DPW Administration	509,496.10	1.372381	2,108		2,108		2,108
Grounds Maintenance	840,317.19	2.263483	3,478		3,478	5,749	9,227
Construction & Maintenance	944,056.72	2.542916	3,908		3,908	6,461	10,369
Custodial Services	244,117.23	0.657555	1,011		1,011	1,670	2,681
160 Transportation Fund	1,828,010.55	4.923939	7,561		7,561	12,510	20,071
410 Sanitation Fund	6,453,845.89	17.384112	26,702		26,702	44,174	70,876
420 Cemetery Fund	233,989.19	0.630274	969		969	1,603	2,572
440 Stormwater Fund	3,227,946.67	8.694814	13,353		13,353	22,093	35,446
490 Utility Fund	20,744,314.03	55.876990	85,831		85,831	142,008	227,839
530 Fleet Services Fund	2,098,873.34	5.653536	8,686		8,686	14,365	23,051
Schedule .4 Total for DPW Administration	37,124,966.91	100.000000	153,607		153,607	250,633	404,240

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Expenditure Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department DPW Administration

Activity - Emergency Preparedness & Recovery

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5.00	0.932105	3,344		3,344		3,344
City Manager	12.74	2.375005	8,520		8,520		8,520
Budget & Program Monitoring	3.00	0.559263	2,006		2,006		2,006
Procurement	5.00	0.932105	3,344		3,344		3,344
City Attorney	5.00	0.932105	3,344		3,344		3,344
Finance	11.00	2.050632	7,356		7,356		7,356
Innovation Technology	7.00	1.304948	4,681		4,681		4,681
Human Resources	5.82	1.084971	3,892		3,892		3,892
City Clerk	3.00	0.559263	2,006		2,006		2,006
DPW Administration	1.00	0.186421	669		669		669
Grounds Maintenance	10.50	1.957421	7,022		7,022		7,022
Construction & Maintenance	8.00	1.491369	5,350		5,350		5,350
001-2110 Police Administration	142.62	26.587376	95,378		95,378		95,378
001-2210 Fire Administration	90.69	16.906528	60,649		60,649		60,649
001-5010 Development Svcs - Admin	30.50	5.685843	20,397		20,397		20,397
001-6910 Human Services	22.27	4.151598	14,893		14,893		14,893
001-7210 Parks Administration	63.90	11.912308	42,733		42,733		42,733
160 Transportation Fund	10.00	1.864211	6,688		6,688		6,688
410 Sanitation Fund	20.00	3.728422	13,375		13,375		13,375
420 Cemetery Fund	2.25	0.419447	1,505		1,505		1,505
440 Stormwater Fund	7.63	1.422393	5,103		5,103		5,103
450 Sewer Fund	11.00	2.050632	7,356		7,356		7,356
490 Utility Fund	47.50	8.855002	31,766		31,766		31,766
530 Fleet Services Fund	9.00	1.677790	6,019		6,019		6,019
570 General Liability - Self Insurance	2.00	0.372842	1,338		1,338		1,338
Schedule .4 Total for Emergency Preparedness & Recovery	536.42	100.000000	358,734		358,734	0	358,734

Allocation Basis: Total Number of Full Time Equivalent (FTE) Employees Per Organization
Allocation Source: Payroll Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department DPW Administration

Receiving Department	Total	General Fund Public		Emergency Preparedness & Recovery
		Works Administration	DPW Administration	
City Commission	3,344	0	0	3,344
City Manager	8,520	0	0	8,520
Budget & Program Monitoring	2,006	0	0	2,006
Procurement	3,344	0	0	3,344
City Attorney	3,344	0	0	3,344
Finance	7,356	0	0	7,356
Innovation Technology	4,681	0	0	4,681
Human Resources	3,892	0	0	3,892
City Clerk	2,006	0	0	2,006
DPW Administration	35,213	32,436	2,108	669
Grounds Maintenance	89,152	72,903	9,227	7,022
Construction & Maintenance	97,621	81,902	10,369	5,350
Custodial Services	23,855	21,174	2,681	0
001-2110 Police Administration	95,378	0	0	95,378
001-2210 Fire Administration	60,649	0	0	60,649
001-5010 Development Svcs - Admin	20,397	0	0	20,397
001-6910 Human Services	14,893	0	0	14,893
001-7210 Parks Administration	42,733	0	0	42,733
160 Transportation Fund	26,759	0	20,071	6,688
410 Sanitation Fund	84,251	0	70,876	13,375
420 Cemetery Fund	4,077	0	2,572	1,505
440 Stormwater Fund	40,549	0	35,446	5,103
450 Sewer Fund	7,356	0	0	7,356
490 Utility Fund	259,605	0	227,839	31,766
530 Fleet Services Fund	29,070	0	23,051	6,019
570 General Liability - Self Insurance	1,338	0	0	1,338
Direct Bill	0	0	0	0
Total	971,389	208,415	404,240	358,734

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Grounds Maintenance

Grounds Maintenance is responsible for the upkeep (weeding, debris collection, tree & shrub maintenance...) of all city owned properties (parks, beaches, Municipal Complex, street medians, fire...). Expenditures for this organization are accounted for in 001 General Fund and division 4210 Grounds Maintenance.

For cost allocation plan purposes, the **Grounds Maintenance** cost pool is functionalized as follows (the apportionment of these costs is based on the total work order costs identified to each function):

Grounds Maintenance - Costs identified to this program are representative of staff compensation and operational expenditures for mowing and beautification services. These costs are allocated based on the total work order costs per organization

City Hall - Costs identified to this program are representative of staff compensation and operational expenditures to landscaping services for City Hall. These costs are allocated based on the total square feet occupied per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department Grounds Maintenance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	840,317			840,317
Inbound Costs:				
City Commission	2,598	717	3,315	
City Manager	32,499	12,675	45,174	
Budget & Program Monitoring	2,575	293	2,868	
Procurement	64	15	79	
City Attorney	15,538	6,436	21,974	
Finance	10,043	2,775	12,818	
Innovation Technology	23,359	3,086	26,445	
Human Resources	18,063	11,029	29,092	
City Clerk	7,298	1,647	8,945	
DPW Administration	64,002	25,150	89,152	
Non Departmental		3,401	3,401	
General Fund Transactions		3,360	3,360	
Total Allocated Additions:	<u>176,039</u>	<u>70,584</u>	246,623	246,623
Total To Be Allocated:	<u>1,016,356</u>	<u>70,584</u>		<u>1,086,940</u>

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Grounds Maintenance

	Total	G&A	Grounds Maintenance	City Hall
Other Expense & Cost				
512000 Regular Salaries & Wages	310,735	0	24,237	286,498
513000 Other Salaries & Wages	38,643	0	3,014	35,629
514000 Overtime Pay	5,806	0	453	5,353
521050 Taxes - Social Security	20,960	0	1,635	19,325
521100 Taxes - Medicare	4,902	0	382	4,520
522150 Pensions - General Employees	87,312	0	6,810	80,502
522200 Pensions - Icma 401(A)	11,147	0	869	10,278
522300 Pensions - 401(A) Match Pgm	7,460	0	582	6,878
522350 Pensions - Retirement Health	5,513	0	430	5,083
523050 Health Insurance	69,146	0	5,393	63,753
523100 Dental Insurance	317	0	25	292
523150 Life Insurance	551	0	43	508
523200 Long-Term Disability Insurance	578	0	45	533
524000 Workers' Compensation	8,213	0	641	7,572
534010 Outside Services	4,155	0	324	3,831
534040 Special Events	32,494	0	2,535	29,959
541010 Phone & Communications	840	0	66	774
544010 Uniforms Rented	2,553	0	199	2,354
544030 Equipment Rental	150	0	12	138
546070 Machinery & Equip-Outside	1,944	0	152	1,792
549530 Admin Chgs To Fleet Services	170,226	0	13,278	156,948
552090 Horticultural/Beautification	18,882	0	1,473	17,409
552140 Diesel Fuel	15,217	0	1,187	14,030
552150 Motor Vehicle Gas	14,032	0	1,094	12,938
552200 Uniforms Purchased	3,360	0	262	3,098
552250 Machinery & Equip. Parts	4,441	0	346	4,095
554030 Dues & Memberships	15	0	1	14
555040 General Employee Training	725	0	57	668
Departmental Total				
Expenditures Per Financial Statement	840,317			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	840,317	0	65,545	774,772
Allocation Step 1				
Inbound - All Others	176,039	0	13,716	162,323
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,016,356	0	79,261	937,095
Allocation Step 2				
Inbound - All Others	70,584	0	5,389	65,195
2nd Allocation	70,584	0	5,389	65,195
Total For Grounds Maintenance				
Schedule .3 Total	1,086,940	0	84,650	1,002,290

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Grounds Maintenance

Activity - Grounds Maintenance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001-2210 Fire Administration	3,488.52	81.892255	64,911		64,911	4,413	69,324
001-7220 Special Events / CCC	771.37	18.107745	14,350		14,350	976	15,326
Schedule .4 Total for Grounds Maintenance	4,259.89	100.000000	79,261		79,261	5,389	84,650

Allocation Basis: Total Work Order Costs Per Organization

Allocation Source: Facilities Management Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Grounds Maintenance

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	4,185	13.530553	126,796		126,796		126,796
Procurement	820	2.651148	24,843		24,843		24,843
City Attorney	1,490	4.817329	45,140		45,140		45,140
Finance	2,388	7.720660	72,352		72,352		72,352
Innovation Technology	1,333	4.309732	40,385		40,385		40,385
Human Resources	1,184	3.827999	35,875		35,875		35,875
City Clerk	689	2.227611	20,872		20,872		20,872
001-1920 Office of Capital Improvement	704	2.276107	21,330		21,330	2,432	23,762
001-2110 Police Administration	12,872	41.616553	389,986		389,986	44,540	434,526
001-5010 Development Svcs - Admin	5,265	17.022308	159,516		159,516	18,223	177,739
Schedule .4 Total for City Hall	30,930	100.000000	937,095		937,095	65,195	1,002,290

Allocation Basis: Total Square Footage Occupied Per Organization

Allocation Source: Square Footage Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Grounds Maintenance

Receiving Department	Total	Grounds Maintenance	City Hall
City Manager	126,796	0	126,796
Procurement	24,843	0	24,843
City Attorney	45,140	0	45,140
Finance	72,352	0	72,352
Innovation Technology	40,385	0	40,385
Human Resources	35,875	0	35,875
City Clerk	20,872	0	20,872
001-1920 Office of Capital Improvement	23,762	0	23,762
001-2110 Police Administration	434,526	0	434,526
001-2210 Fire Administration	69,324	69,324	0
001-5010 Development Svcs - Admin	177,739	0	177,739
001-7220 Special Events / CCC	15,326	15,326	0
Direct Bill	0	0	0
Total	1,086,940	84,650	1,002,290

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Construction & Maintenance

Construction & Maintenance provides maintenance and minor renovation (including plumbing and electrical work) of facilities owned by Hallandale Beach. Expenditures for this organization are accounted for in 001 General Fund and division 4610 Construction & Maintenance.

For cost allocation purposes, costs identified to the **Construction & Maintenance** cost pool are functionalized as follows (the apportionment of these costs is based on the total work order costs identified to each function):

Construction & Maintenance - Costs identified to this program are representative of staff compensation and operational expenditures for project management of construction, renovations and / or repairs to facilities. These costs are allocated based on the total work order costs per organization.

City Hall - Costs identified to this program are representative of staff compensation and operational expenditures for project management of construction, renovations and / or repairs to facilities. These costs are allocated based on the total square feet occupied per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department Construction & Maintenance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	944,057			944,057
Inbound Costs:				
City Commission	2,918	808	3,726	
City Manager	24,761	9,655	34,416	
Budget & Program Monitoring	643	68	711	
Procurement	5,392	1,324	6,716	
City Attorney	11,839	4,905	16,744	
Finance	10,004	2,756	12,760	
Innovation Technology	19,639	2,577	22,216	
Human Resources	13,758	8,409	22,167	
City Clerk	5,555	1,247	6,802	
DPW Administration	69,365	28,256	97,621	
Non Departmental		2,592	2,592	
General Fund Transactions		3,775	3,775	
Total Allocated Additions:	163,874	66,372	230,246	230,246
Total To Be Allocated:	1,107,931	66,372		1,174,303

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Construction & Maintenance

	Total	G&A	Construction & Maintenance	City Hall
Other Expense & Cost				
512000 Regular Salaries & Wages	470,663	0	269,831	200,832
514000 Overtime Pay	1,643	0	942	701
515350 Payouts-Vacation Pay	2,297	0	1,317	980
521050 Taxes - Social Security	27,944	0	16,020	11,924
521100 Taxes - Medicare	6,535	0	3,747	2,788
522150 Pensions - General Employees	131,543	0	75,414	56,129
522200 Pensions - Icma 401(A)	7,795	0	4,469	3,326
522300 Pensions - 401(A) Match Pgm	11,080	0	6,352	4,728
522350 Pensions - Retirement Health	6,601	0	3,784	2,817
523050 Health Insurance	108,133	0	61,993	46,140
523100 Dental Insurance	390	0	224	166
523150 Life Insurance	653	0	374	279
523200 Long-Term Disability Insurance	684	0	392	292
524000 Workers' Compensation	3,217	0	1,844	1,373
534010 Outside Services	84,950	0	48,702	36,248
541010 Phone & Communications	420	0	241	179
544010 Uniforms Rented	1,849	0	1,060	789
549530 Admin Chgs To Fleet Services	41,228	0	23,636	17,592
552030 Equipment Tools Supplies	992	0	569	423
552150 Motor Vehicle Gas	6,186	0	3,546	2,640
552200 Uniforms Purchased	1,793	0	1,028	765
552210 Building Supplies/Materials	27,461	0	15,743	11,718
Departmental Total				
Expenditures Per Financial Statement	944,057			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	944,057	0	541,228	402,829
Allocation Step 1				
Inbound - All Others	163,874	163,874	0	0
Reallocate Admin Costs		(163,874)	93,948	69,926
Unallocated Costs	0	0	0	0
1st Allocation	1,107,931	0	635,176	472,755
Allocation Step 2				
Inbound - All Others	66,372	66,372	0	0
Reallocate Admin Costs		(66,372)	38,052	28,320
Unallocated Costs	0	0	0	0
2nd Allocation	66,372	0	38,052	28,320
Total For Construction & Maintenance				
Schedule .3 Total	1,174,303	0	673,228	501,075

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Construction & Maintenance

Activity - Construction & Maintenance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	3,077.06	1.788289	11,360		11,360		11,360
001-2110 Police Administration	60,430.46	35.120253	223,076		223,076	13,609	236,685
001-2220 Fire Suppression	69,903.21	40.625510	258,070		258,070	15,835	273,905
001-2270 Ocean Rescue	16,718.94	9.716514	61,716		61,716	3,755	65,471
001-6910 Human Services	1,293.72	0.751869	4,773		4,773	279	5,052
001-7210 Parks Administration	1,180.71	0.686191	4,353		4,353	253	4,606
001-7220 Special Events / CCC	12,629.40	7.339804	46,620		46,620	2,836	49,456
001-7221 Foster Park	792.02	0.460297	2,919		2,919	168	3,087
001-7222 Johnson Park	117.10	0.068055	430		430	18	448
001-7223 Bluesten Park	393.36	0.228608	1,448		1,448	76	1,524
001-7280 Historic Sites	676.64	0.393242	2,492		2,492	144	2,636
120 3 Islands Safe Neigrhood Fund	3,634.48	2.112244	13,417		13,417	813	14,230
121 Golden Isles Safe Neighborhood Fund	1,220.17	0.709124	4,502		4,502	266	4,768
Schedule .4 Total for Construction & Maintenance	172,067.27	100.000000	635,176		635,176	38,052	673,228

Allocation Basis: Total Work Order Costs Per Organization

Allocation Source: Facilities Management Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Construction & Maintenance

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	4,185	23.175324	109,563		109,563		109,563
Procurement	820	4.540924	21,467		21,467		21,467
City Attorney	1,490	8.251191	39,009		39,009		39,009
Finance	2,388	13.224056	62,515		62,515		62,515
Innovation Technology	1,333	7.381770	34,901		34,901		34,901
Human Resources	1,184	6.556651	30,998		30,998		30,998
City Clerk	689	3.815483	18,037		18,037		18,037
001-1920 Office of Capital Improvement	704	3.898549	18,431		18,431	3,334	21,765
001-5010 Development Svcs - Admin	5,265	29.156052	137,834		137,834	24,986	162,820
Schedule .4 Total for City Hall	18,058	100.000000	472,755		472,755	28,320	501,075

Allocation Basis: Total Square Footage Occupied Per Organization
Allocation Source: Square Footage Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Construction & Maintenance

Receiving Department	Total	Construction & Maintenance	City Hall
City Commission	11,360	11,360	0
City Manager	109,563	0	109,563
Procurement	21,467	0	21,467
City Attorney	39,009	0	39,009
Finance	62,515	0	62,515
Innovation Technology	34,901	0	34,901
Human Resources	30,998	0	30,998
City Clerk	18,037	0	18,037
001-1920 Office of Capital Improvement	21,765	0	21,765
001-2110 Police Administration	236,685	236,685	0
001-2220 Fire Suppression	273,905	273,905	0
001-2270 Ocean Rescue	65,471	65,471	0
001-5010 Development Svcs - Admin	162,820	0	162,820
001-6910 Human Services	5,052	5,052	0
001-7210 Parks Administration	4,606	4,606	0
001-7220 Special Events / CCC	49,456	49,456	0
001-7221 Foster Park	3,087	3,087	0
001-7222 Johnson Park	448	448	0
001-7223 Bluesten Park	1,524	1,524	0
001-7280 Historic Sites	2,636	2,636	0
120 3 Islands Safe Neigrhood Fund	14,230	14,230	0
121 Golden Isles Safe Neighborhood Fund	4,768	4,768	0
Direct Bill	0	0	0
Total	1,174,303	673,228	501,075

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Custodial Services

Custodial Services is responsible for the routine cleaning of city owned facilities. Expenditures for this organization are accounted for in 001 General Fund Fund and division 4620 Custodial Services.

For cost allocation plan purposes, the **Custodial Services** cost pool is functionalized as follows (the apportionment of these costs is based on sthe total work order costs identified to each function):

Custodial Services - Costs identified to this program are representative of staff compensation and operational expenditures tp rpovide routine janitorial services. These costs are allocated based on the total work order costs per organization.

City Hall - Costs identified to this program are representative of staff compensation and operational expenditures to provide janitorial services at City Hall. These costs are allocated based on the total square feet occupied per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department Custodial Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	244,117			244,117
Inbound Costs:				
City Commission	755	205	960	
Budget & Program Monitoring	643	68	711	
Finance	3,420	916	4,336	
Innovation Technology	4,474	571	5,045	
DPW Administration	16,555	7,300	23,855	
General Fund Transactions		976	976	
Total Allocated Additions:	25,847	10,036	35,883	35,883
Total To Be Allocated:	269,964	10,036		280,000

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Custodial Services

	Total	G&A	Custodial Services	City Hall
Other Expense & Cost				
512000 Regular Salaries & Wages	86,949	0	21,076	65,873
513000 Other Salaries & Wages	12,211	0	2,960	9,251
514000 Overtime Pay	3,676	0	891	2,785
521050 Taxes - Social Security	6,134	0	1,487	4,647
521100 Taxes - Medicare	1,434	0	348	1,086
522200 Pensions - Icma 401(A)	3,095	0	750	2,345
522300 Pensions - 401(A) Match Pgm	2,493	0	604	1,889
522350 Pensions - Retirement Health	1,812	0	439	1,373
523050 Health Insurance	23,189	0	5,621	17,568
523100 Dental Insurance	152	0	37	115
523150 Life Insurance	179	0	43	136
523200 Long-Term Disability Insurance	187	0	45	142
524000 Workers' Compensation	1,678	0	407	1,271
531010 Consultants & Contracts	58,459	0	14,170	44,289
541010 Phone & Communications	52	0	13	39
549530 Admin Chgs To Fleet Services	12,001	0	2,909	9,092
552040 Janitorial Supplies	29,108	0	7,056	22,052
552150 Motor Vehicle Gas	1,308	0	317	991
Departmental Total				
Expenditures Per Financial Statement	244,117			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	244,117	0	59,173	184,944
Allocation Step 1				
Inbound - All Others	25,847	25,847	0	0
Reallocate Admin Costs		(25,847)	6,263	19,584
Unallocated Costs	0	0	0	0
1st Allocation	269,964	0	65,436	204,528
Allocation Step 2				
Inbound - All Others	10,036	10,036	0	0
Reallocate Admin Costs		(10,036)	2,425	7,611
Unallocated Costs	0	0	0	0
2nd Allocation	10,036	0	2,425	7,611
Total For Custodial Services				
Schedule .3 Total	280,000	0	67,861	212,139

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Custodial Services

Activity - Custodial Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DPW Administration	325.55	0.957170	625		625		625
001-2110 Police Administration	26,471.24	77.829783	50,946		50,946	1,951	52,897
001-2210 Fire Administration	458.28	1.347418	878		878	28	906
001-2220 Fire Suppression	1,385.04	4.072245	2,664		2,664	95	2,759
001-7210 Parks Administration	2,231.22	6.560152	4,294		4,294	156	4,450
001-7220 Special Events / CCC	400.68	1.178065	768		768	23	791
001-7222 Johnson Park	670.54	1.971497	1,290		1,290	46	1,336
001-7223 Bluesten Park	278.28	0.818189	532		532	17	549
001-7232 Bluesten Pool	280.92	0.825951	540		540	17	557
001-7250 Golden Isles Tennis Complex	229.08	0.673533	441		441	14	455
001-7280 Historic Sites	489.84	1.440210	940		940	30	970
120 3 Islands Safe Neigrhood Fund	281.16	0.826656	540		540	17	557
121 Golden Isles Safe Neighborhood Fund	509.88	1.499131	978		978	31	1,009
Schedule .4 Total for Custodial Services	34,011.71	100.000000	65,436		65,436	2,425	67,861

Allocation Basis: Total Work Order Costs Per Organization

Allocation Source: Facilities Management Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Custodial Services

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	4,185	23.175324	47,399		47,399		47,399
Procurement	820	4.540924	9,287		9,287		9,287
City Attorney	1,490	8.251191	16,876		16,876		16,876
Finance	2,388	13.224056	27,048		27,048		27,048
Innovation Technology	1,333	7.381770	15,098		15,098		15,098
Human Resources	1,184	6.556651	13,412		13,412		13,412
City Clerk	689	3.815483	7,802		7,802		7,802
001-1920 Office of Capital Improvement	704	3.898549	7,973		7,973	897	8,870
001-5010 Development Svcs - Admin	5,265	29.156052	59,633		59,633	6,714	66,347
Schedule .4 Total for City Hall	18,058	100.000000	204,528		204,528	7,611	212,139

Allocation Basis: Total Square Footage Occupied Per Organization
Allocation Source: Square Footage Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Custodial Services

Receiving Department	Total	Custodial Services	City Hall
City Manager	47,399	0	47,399
Procurement	9,287	0	9,287
City Attorney	16,876	0	16,876
Finance	27,048	0	27,048
Innovation Technology	15,098	0	15,098
Human Resources	13,412	0	13,412
City Clerk	7,802	0	7,802
DPW Administration	625	625	0
001-1920 Office of Capital Improvement	8,870	0	8,870
001-2110 Police Administration	52,897	52,897	0
001-2210 Fire Administration	906	906	0
001-2220 Fire Suppression	2,759	2,759	0
001-5010 Development Svcs - Admin	66,347	0	66,347
001-7210 Parks Administration	4,450	4,450	0
001-7220 Special Events / CCC	791	791	0
001-7222 Johnson Park	1,336	1,336	0
001-7223 Bluesten Park	549	549	0
001-7232 Bluesten Pool	557	557	0
001-7250 Golden Isles Tennis Complex	455	455	0
001-7280 Historic Sites	970	970	0
120 3 Islands Safe Neigrhhood Fund	557	557	0
121 Golden Isles Safe Neighborhood Fund	1,009	1,009	0
Direct Bill	0	0	0
Total	280,000	67,861	212,139

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Non Departmental

Non Departmental is used to account for expenditures not specifically related to any specific city department. Expenditures for this organization are accounted for in 001 General Fund and division 8090 Non Departmental.

For cost allocation plan purposes, the **Non Departmental** cost pool is functionalized as follows:

Lobbying Services - Costs identified to this program are representative of operational expenditures related to legislative / lobbying services. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Division Related - Costs identified to this program are representative of operational expenditures to accumulate payments of expenses pertaining to various City divisions. These costs are allocated based on the total actual expense per organization.

Tuition Reimbursement - Costs identified to this program are representative of operational expenditures for the reimbursement of tuition expenditures. These costs are allocated based on the total actual expenditures per organization.

Municipal Complex - Costs identified to this program are representative of operational expenditures for the utility water and sewer services provided at City Hall. These costs are allocated based on the total square feet occupied per organization.

Water & Sewer - Costs identified to this program are representative of operational expenditures for water and sewer services. These costs are allocated based on the total actual expenditures per organization.

Police & Fire Union Negotiations - Costs identified to this program are representative of operational expenditures related to the police & fire union negotiations. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

City Wide - Costs identified to this program are representative of operational expenditures which benefits all city organizations. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

General Government - Costs identified to this function are representative of operational expenditures relating to general governmental services. These costs are excluded for cost allocation purposes.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department Non Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,265,827			1,265,827
Deductions:				
565000 Construction In Progress	-145,000			
583040 Subsidized Loan Programs-Resid	-73,500			
Total Deductions:	-218,500			-218,500
Inbound Costs:				
City Commission	3,913	1,086	4,999	
Budget & Program Monitoring	12,228	1,409	13,637	
Procurement	422	101	523	
Finance	3,781	1,014	4,795	
General Fund Transactions		5,061	5,061	
Total Allocated Additions:	20,344	8,671	29,015	29,015
Total To Be Allocated:	1,067,671	8,671		1,076,342

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Non Departmental

	Total	G&A	Lobbying Services	Division Related	Tuition Reimbursement
Other Expense & Cost					
522050 Pensions - Prof/Mgmt	372,607	0	0	372,607	0
531010 Consultants & Contracts	23,860	0	1,312	22,800	0
534010 Outside Services	266,244	0	0	316,703	0
534050 Econ. Develop. Incentives	28,559	0	0	0	0
543010 Electricity	107,937	0	0	0	0
543020 Water/Sewer	116,625	0	0	4,279	0
544020 Copier/Office Equip Leases	40,392	0	0	0	0
545040 Legal Settlements	8,500	0	0	0	0
547000 Printing And Binding	12,366	0	0	0	0
552230 City Mgr Proj/Prog/Supp	29,659	0	10,000	18,409	0
555030 Tuition Reimbursement	12,500	0	0	0	12,500
555040 General Employee Training	28,078	0	0	0	0
*565000 Construction In Progress	145,000	0	0	0	0
*583040 Subsidized Loan Programs-Resid	73,500	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,265,827				
Deductions					
*Total Disallowed Costs	(218,500)	0	0	0	0
Functional Cost	1,047,327	0	11,312	734,798	12,500
Allocation Step 1					
Inbound - All Others	20,344	20,344	0	0	0
Reallocate Admin Costs		(20,344)	218	14,281	242
Unallocated Costs	(147,265)	0	0	0	0
1st Allocation	1,214,936	0	11,530	749,079	12,742
Allocation Step 2					
Inbound - All Others	8,671	8,671	0	0	0
Reallocate Admin Costs		(8,671)	91	6,093	101
Unallocated Costs	(1,196)	0	0	0	0
2nd Allocation	9,867	0	91	6,093	101
Total For Non Departmental					
Schedule .3 Total	1,224,803	0	11,621	755,172	12,843

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department Non Departmental

	Municipal Complex	Water & Sewer	Police & Fire Union Negotiations	City Wide	General Government**
Other Expense & Cost					
522050 Pensions - Prof/Mgmt	0	0	0	0	0
531010 Consultants & Contracts	0	0	0	40,000	(40,252)
534010 Outside Services	0	0	53,746	0	(104,205)
534050 Econ. Develop. Incentives	0	0	0	28,559	0
543010 Electricity	107,937	0	0	0	0
543020 Water/Sewer	25,929	86,417	0	0	0
544020 Copier/Office Equip Leases	0	0	0	40,392	0
545040 Legal Settlements	0	0	0	8,500	0
547000 Printing And Binding	0	0	0	12,366	0
552230 City Mgr Proj/Prog/Supp	0	0	0	1,250	0
555030 Tuition Reimbursement	0	0	0	0	0
555040 General Employee Training	0	0	0	28,078	0
*565000 Construction In Progress	0	0	0	0	0
*583040 Subsidized Loan Programs- Resid	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
 Functional Cost	 133,866	 86,417	 53,746	 159,145	 (144,457)
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	2,600	1,676	1,044	3,091	(2,808)
Unallocated Costs	0	0	0	0	(147,265)
1st Allocation	136,466	88,093	54,790	162,236	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,110	712	443	1,317	(1,196)
Unallocated Costs	0	0	0	0	(1,196)
2nd Allocation	1,110	712	443	1,317	0
Total For Non Departmental					
Schedule .3 Total	137,576	88,805	55,233	163,553	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - Lobbying Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5.00	0.932105	106		106		106
City Manager	12.74	2.375005	274		274		274
Budget & Program Monitoring	3.00	0.559263	64		64		64
Procurement	5.00	0.932105	106		106		106
City Attorney	5.00	0.932105	106		106		106
Finance	11.00	2.050632	237		237		237
Innovation Technology	7.00	1.304948	151		151		151
Human Resources	5.82	1.084971	124		124		124
City Clerk	3.00	0.559263	64		64		64
DPW Administration	1.00	0.186421	21		21		21
Grounds Maintenance	10.50	1.957421	226		226		226
Construction & Maintenance	8.00	1.491369	173		173		173
001-2110 Police Administration	142.62	26.587376	3,072		3,072	50	3,122
001-2210 Fire Administration	90.69	16.906528	1,949		1,949	13	1,962
001-5010 Development Svcs - Admin	30.50	5.685843	654		654	3	657
001-6910 Human Services	22.27	4.151598	479		479	2	481
001-7210 Parks Administration	63.90	11.912308	1,373		1,373	10	1,383
160 Transportation Fund	10.00	1.864211	215		215	1	216
410 Sanitation Fund	20.00	3.728422	430		430	2	432
420 Cemetery Fund	2.25	0.419447	48		48		48
440 Stormwater Fund	7.63	1.422393	165		165	1	166
450 Sewer Fund	11.00	2.050632	237		237	1	238
490 Utility Fund	47.50	8.855002	1,020		1,020	7	1,027
530 Fleet Services Fund	9.00	1.677790	194		194	1	195
570 General Liability - Self Insurance	2.00	0.372842	42		42		42
Schedule .4 Total for Lobbying Services	536.42	100.000000	11,530		11,530	91	11,621

Allocation Basis: Total Number of Full Time Equivalent (FTE) Employees Per Organization

Allocation Source: Payroll Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - Division Related

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	2,103.50	0.286269	2,143		2,143		2,143
City Manager	35,905.63	4.886464	36,602		36,602		36,602
Procurement	4,003.68	0.544868	4,081		4,081		4,081
City Attorney	125,901.00	17.134101	128,348		128,348		128,348
Human Resources	372,606.53	50.708713	379,854		379,854		379,854
DPW Administration	183,598.20	24.986220	187,166		187,166		187,166
001-2210 Fire Administration	4,279.29	0.582377	4,361		4,361	2,440	6,801
001-7210 Parks Administration	6,400.00	0.870988	6,524		6,524	3,653	10,177
Schedule .4 Total for Division Related	734,797.83	100.000000	749,079		749,079	6,093	755,172

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Non Departmental Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - Tuition Reimbursement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Finance	1,660.64	13.285120	1,693		1,693		1,693
001-2220 Fire Suppression	3,685.08	29.480640	3,755		3,755	32	3,787
001-2230 Emergency Medical Service	6,386.94	51.095520	6,512		6,512	65	6,577
001-2240 Fire Prevention	767.34	6.138720	782		782	4	786
Schedule .4 Total for Tuition Reimbursement	12,500.00	100.000000	12,742		12,742	101	12,843

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Tuition Reimbursement Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - Municipal Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	4,185	9.636196	13,148		13,148		13,148
Procurement	820	1.888096	2,577		2,577		2,577
City Attorney	1,490	3.430808	4,680		4,680		4,680
Finance	2,388	5.498503	7,503		7,503		7,503
Innovation Technology	1,333	3.069307	4,188		4,188		4,188
Human Resources	1,184	2.726226	3,719		3,719		3,719
City Clerk	689	1.586461	2,164		2,164		2,164
001-1920 Office of Capital Improvement	704	1.620999	2,212		2,212	19	2,231
001-2110 Police Administration	12,872	29.638500	40,455		40,455	467	40,922
001-5010 Development Svcs - Admin	5,265	12.122956	16,545		16,545	184	16,729
001-7220 Special Events / CCC	12,500	28.781948	39,275		39,275	440	39,715
Schedule .4 Total for Municipal Complex	43,430	100.000000	136,466		136,466	1,110	137,576

Allocation Basis: Total Square Footage Occupied Per Organization
Allocation Source: Square Footage Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - Water & Sewer

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DPW Administration	49,100	33.921255	29,886		29,886		29,886
001-2210 Fire Administration	42,063	29.059670	25,599		25,599	330	25,929
001-7222 Johnson Park	41,984	29.005092	25,551		25,551	307	25,858
001-7223 Bluesten Park	9,000	6.217745	5,475		5,475	61	5,536
120 3 Islands Safe Neighborhood Fund	2,600	1.796238	1,582		1,582	14	1,596
Schedule .4 Total for Water & Sewer	144,747	100.000000	88,093		88,093	712	88,805

Allocation Basis: Total Square Footage Occupied Per Organization

Allocation Source: Square Footage Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - Police & Fire Union Negotiations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001-2110 Police Administration	142.62	61.128970	33,493		33,493	276	33,769
001-2210 Fire Administration	90.69	38.871030	21,297		21,297	167	21,464
Schedule .4 Total for Police & Fire Union Negotiations	233.31	100.000000	54,790		54,790	443	55,233

Allocation Basis: Total Number of Full Time Equivalent (FTE) Employees Per Organization
 Allocation Source: Comprehensive Annual Financial Report (CAFR) - page 128

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - City Wide

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5.00	0.932105	1,512		1,512		1,512
City Manager	12.74	2.375005	3,852		3,852		3,852
Budget & Program Monitoring	3.00	0.559263	906		906		906
Procurement	5.00	0.932105	1,512		1,512		1,512
City Attorney	5.00	0.932105	1,512		1,512		1,512
Finance	11.00	2.050632	3,325		3,325		3,325
Innovation Technology	7.00	1.304948	2,117		2,117		2,117
Human Resources	5.82	1.084971	1,760		1,760		1,760
City Clerk	3.00	0.559263	906		906		906
DPW Administration	1.00	0.186421	302		302		302
Grounds Maintenance	10.50	1.957421	3,175		3,175		3,175
Construction & Maintenance	8.00	1.491369	2,419		2,419		2,419
001-2110 Police Administration	142.62	26.587376	43,151		43,151	458	43,609
001-2210 Fire Administration	90.69	16.906528	27,428		27,428	259	27,687
001-5010 Development Svcs - Admin	30.50	5.685843	9,223		9,223	85	9,308
001-6910 Human Services	22.27	4.151598	6,735		6,735	58	6,793
001-7210 Parks Administration	63.90	11.912308	19,326		19,326	178	19,504
160 Transportation Fund	10.00	1.864211	3,024		3,024	24	3,048
410 Sanitation Fund	20.00	3.728422	6,047		6,047	52	6,099
420 Cemetery Fund	2.25	0.419447	680		680	3	683
440 Stormwater Fund	7.63	1.422393	2,308		2,308	16	2,324
450 Sewer Fund	11.00	2.050632	3,325		3,325	28	3,353
490 Utility Fund	47.50	8.855002	14,366		14,366	134	14,500
530 Fleet Services Fund	9.00	1.677790	2,721		2,721	19	2,740
570 General Liability - Self Insurance	2.00	0.372842	604		604	3	607
Schedule .4 Total for City Wide	536.42	100.000000	162,236		162,236	1,317	163,553

Allocation Basis: Total Number of Full Time Equivalent (FTE) Employees Per Organization

Allocation Source: Payroll Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Non Departmental

Receiving Department	Total	Lobbying Services	Division Related	Tuition Reimbursement	Municipal Complex
City Commission	3,761	106	2,143	0	0
City Manager	53,876	274	36,602	0	13,148
Budget & Program Monitoring	970	64	0	0	0
Procurement	8,276	106	4,081	0	2,577
City Attorney	134,646	106	128,348	0	4,680
Finance	12,758	237	0	1,693	7,503
Innovation Technology	6,456	151	0	0	4,188
Human Resources	385,457	124	379,854	0	3,719
City Clerk	3,134	64	0	0	2,164
DPW Administration	217,375	21	187,166	0	0
Grounds Maintenance	3,401	226	0	0	0
Construction & Maintenance	2,592	173	0	0	0
001-1920 Office of Capital Improvement	2,231	0	0	0	2,231
001-2110 Police Administration	121,422	3,122	0	0	40,922
001-2210 Fire Administration	83,843	1,962	6,801	0	0
001-2220 Fire Suppression	3,787	0	0	3,787	0
001-2230 Emergency Medical Service	6,577	0	0	6,577	0
001-2240 Fire Prevention	786	0	0	786	0
001-5010 Development Svcs - Admin	26,694	657	0	0	16,729
001-6910 Human Services	7,274	481	0	0	0
001-7210 Parks Administration	31,064	1,383	10,177	0	0
001-7220 Special Events / CCC	39,715	0	0	0	39,715
001-7222 Johnson Park	25,858	0	0	0	0
001-7223 Bluesten Park	5,536	0	0	0	0
120 3 Islands Safe Neigrhhood Fund	1,596	0	0	0	0
160 Transportation Fund	3,264	216	0	0	0
410 Sanitation Fund	6,531	432	0	0	0
420 Cemetery Fund	731	48	0	0	0
440 Stormwater Fund	2,490	166	0	0	0
450 Sewer Fund	3,591	238	0	0	0
490 Utility Fund	15,527	1,027	0	0	0
530 Fleet Services Fund	2,935	195	0	0	0
570 General Liability - Self Insurance	649	42	0	0	0
Direct Bill	0	0	0	0	0
Total	1,224,803	11,621	755,172	12,843	137,576

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department Non Departmental

Receiving Department	Water & Sewer	Police & Fire Union Negotiations	City Wide
City Commission	0	0	1,512
City Manager	0	0	3,852
Budget & Program Monitoring	0	0	906
Procurement	0	0	1,512
City Attorney	0	0	1,512
Finance	0	0	3,325
Innovation Technology	0	0	2,117
Human Resources	0	0	1,760
City Clerk	0	0	906
DPW Administration	29,886	0	302
Grounds Maintenance	0	0	3,175
Construction & Maintenance	0	0	2,419
001-1920 Office of Capital Improvement	0	0	0
001-2110 Police Administration	0	33,769	43,609
001-2210 Fire Administration	25,929	21,464	27,687
001-2220 Fire Suppression	0	0	0
001-2230 Emergency Medical Service	0	0	0
001-2240 Fire Prevention	0	0	0
001-5010 Development Svcs - Admin	0	0	9,308
001-6910 Human Services	0	0	6,793
001-7210 Parks Administration	0	0	19,504
001-7220 Special Events / CCC	0	0	0
001-7222 Johnson Park	25,858	0	0
001-7223 Bluesten Park	5,536	0	0
120 3 Islands Safe Neigrhhood Fund	1,596	0	0
160 Transportation Fund	0	0	3,048
410 Sanitation Fund	0	0	6,099
420 Cemetery Fund	0	0	683
440 Stormwater Fund	0	0	2,324
450 Sewer Fund	0	0	3,353
490 Utility Fund	0	0	14,500
530 Fleet Services Fund	0	0	2,740
570 General Liability - Self Insurance	0	0	607
Direct Bill	0	0	0
Total	88,805	55,233	163,553

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .1 - Nature and Extent of Services
For Department General Fund Transactions

General Fund Transactions represents an accumulation of allocated administrative/overhead costs for General Fund departments/divisions. Source data provided for use in preparing the cost allocation study identifies transactional allocation metrics and/or statistics to the the fund level and not to any specific department/division within the fund.

For cost allocation plan purposes, the **General Fund Transactions** cost pool is functionalized as follows:

Fund Wide Allocated Costs - Costs identified to this function are representative of allocated indirect costs where the allocation statistic / metric identified services to the fund level. These costs are allocated based on the total actual expenditures per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .2 - Costs To Be Allocated
For Department General Fund Transactions

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
Budget & Program Monitoring	13,838	1,601	15,439	
Procurement	954	236	1,190	
Finance	264,403	72,906	337,309	
Total Allocated Additions:	<u>279,195</u>	<u>74,743</u>	353,938	353,938
Total To Be Allocated:	<u>279,195</u>	<u>74,743</u>		<u>353,938</u>

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department General Fund Transactions

	Total	G&A	Fund Wide Allocated Costs
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	279,195	0	279,195
1st Allocation	279,195	0	279,195
Allocation Step 2			
Inbound - All Others	74,743	0	74,743
2nd Allocation	74,743	0	74,743
Total For General Fund Transactions			
Schedule .3 Total	353,938	0	353,938

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .4 - Detail Activity Allocations
For Department General Fund Transactions

Activity - Fund Wide Allocated Costs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	455,572.73	0.652481	1,822		1,822		1,822
City Manager	1,596,686.77	2.286807	6,386		6,386		6,386
Budget & Program Monitoring	441,146.71	0.631819	1,764		1,764		1,764
Procurement	591,092.01	0.846574	2,363		2,363		2,363
City Attorney	1,285,607.92	1.841274	5,141		5,141		5,141
Finance	1,387,283.17	1.986895	5,545		5,545		5,545
Innovation Technology	2,190,315.10	3.137014	8,759		8,759		8,759
Human Resources	843,678.48	1.208334	3,372		3,372		3,372
City Clerk	423,906.36	0.607127	1,695		1,695		1,695
DPW Administration	509,496.10	0.729711	2,038		2,038		2,038
Grounds Maintenance	840,317.19	1.203519	3,360		3,360		3,360
Construction & Maintenance	944,056.72	1.352097	3,775		3,775		3,775
Custodial Services	244,117.23	0.349630	976		976		976
Non Departmental	1,265,826.68	1.812943	5,061		5,061		5,061
001-1920 Office of Capital Improvement	70,059.21	0.100340	281		281	91	372
001-2110 Police Administration	6,734,005.54	9.644580	26,927		26,927	8,859	35,786
001-2120 Office Of The Chief	3,340,905.05	4.784913	13,358		13,358	4,399	17,757
001-2130 Uniformed Patrol	10,403,537.77	14.900162	41,613		41,613	13,743	55,356
001-2140 Investigative Services	2,266,877.68	3.246669	9,065		9,065	2,983	12,048
001-2210 Fire Administration	2,158,119.45	3.090903	8,629		8,629	2,841	11,470
001-2220 Fire Suppression	6,700,965.95	9.597260	26,795		26,795	8,817	35,612
001-2230 Emergency Medical Service	6,160,274.94	8.822872	24,634		24,634	8,106	32,740
001-2240 Fire Prevention	807,611.32	1.156677	3,228		3,228	1,057	4,285
001-2270 Ocean Rescue	716,781.69	1.026589	2,866		2,866	941	3,807
001-4791 Local Grants - Police	16,449.43	0.023559	65		65	19	84
001-5010 Development Svcs - Admin	331,625.71	0.474961	1,325		1,325	434	1,759
001-5020 Planning & Zoning	640,706.47	0.917633	2,562		2,562	841	3,403
001-5040 Building Inspection	2,177,547.74	3.118728	8,706		8,706	2,866	11,572
001-5050 Code Compliance	819,152.56	1.173207	3,276		3,276	1,074	4,350
001-6910 Human Services	1,498,697.85	2.146466	5,994		5,994	1,968	7,962
001-6911 Hallandale Opportunity Project	716.70	0.001026	3		3		3
001-7210 Parks Administration	540,658.89	0.774343	2,161		2,161	709	2,870
001-7220 Special Events / CCC	214,900.81	0.307785	861		861	282	1,143
001-7221 Foster Park	402,701.14	0.576757	1,609		1,609	526	2,135
001-7222 Johnson Park	768,269.98	1.100332	3,072		3,072	1,007	4,079
001-7223 Bluesten Park	95,793.66	0.137198	382		382	122	504
001-7230 Aquatics Division	86,201.44	0.123459	344		344	110	454
001-7231 BF James Pool	276,898.55	0.396580	1,107		1,107	361	1,468
001-7240 Parks Maintenance	1,327,837.67	1.901756	5,308		5,308	1,745	7,053
001-7241 Parks Landscape	8.14	0.000012	0		0		0
001-7250 Golden Isles Tennis Complex	32,011.16	0.045847	126		126	42	168
001-7270 Facilities Operations	490,754.61	0.702869	1,962		1,962	642	2,604
001-7280 Historic Sites	8,145.33	0.011666	33		33	10	43
001-7515 Marina Facility	51,557.34	0.073841	205		205	64	269
001-8900 Charges To Other Funds	140,000.00	0.200511	560		560	184	744
001-9001 Transfer To Other Funds	7,522,776.60	10.774274	30,081		30,081	9,900	39,981
Schedule .4 Total for Fund Wide Allocated Costs	69,821,653.55	100.000000	279,195		279,195	74,743	353,938

Allocation Basis: Total Actual Expenditures Per Organization
Allocation Source: Expenditure Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2018
Schedule .5 - Allocation Summary
For Department General Fund Transactions

Receiving Department	Fund Wide Allocated	
	Total	Costs
City Commission	1,822	1,822
City Manager	6,386	6,386
Budget & Program Monitoring	1,764	1,764
Procurement	2,363	2,363
City Attorney	5,141	5,141
Finance	5,545	5,545
Innovation Technology	8,759	8,759
Human Resources	3,372	3,372
City Clerk	1,695	1,695
DPW Administration	2,038	2,038
Grounds Maintenance	3,360	3,360
Construction & Maintenance	3,775	3,775
Custodial Services	976	976
Non Departmental	5,061	5,061
001-1920 Office of Capital Improvement	372	372
001-2110 Police Administration	35,786	35,786
001-2120 Office Of The Chief	17,757	17,757
001-2130 Uniformed Patrol	55,356	55,356
001-2140 Investigative Services	12,048	12,048
001-2210 Fire Administration	11,470	11,470
001-2220 Fire Suppression	35,612	35,612
001-2230 Emergency Medical Service	32,740	32,740
001-2240 Fire Prevention	4,285	4,285
001-2270 Ocean Rescue	3,807	3,807
001-4791 Local Grants - Police	84	84
001-5010 Development Svcs - Admin	1,759	1,759
001-5020 Planning & Zoning	3,403	3,403
001-5040 Building Inspection	11,572	11,572
001-5050 Code Compliance	4,350	4,350
001-6910 Human Services	7,962	7,962
001-6911 Hallandale Opportunity Project	3	3
001-7210 Parks Administration	2,870	2,870
001-7220 Special Events / CCC	1,143	1,143
001-7221 Foster Park	2,135	2,135
001-7222 Johnson Park	4,079	4,079
001-7223 Bluesten Park	504	504
001-7230 Aquatics Division	454	454
001-7231 BF James Pool	1,468	1,468
001-7240 Parks Maintenance	7,053	7,053
001-7250 Golden Isles Tennis Complex	168	168
001-7270 Facilities Operations	2,604	2,604
001-7280 Historic Sites	43	43
001-7515 Marina Facility	269	269
001-8900 Charges To Other Funds	744	744
001-9001 Transfer To Other Funds	39,981	39,981
Direct Bill	0	0
Total	353,938	353,938

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