



**Analysis of Administrative Charges  
Central Services Cost Allocation Plan**

**Town of Hempstead  
New York**

**FINAL**

**FULL COST 2013**

**Based On Actual Costs  
For The Year Ended December 31, 2013**

**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan**

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**SECTION I**

***COST ALLOCATION METHODOLOGY***

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# MAXIMUS

## Cost Allocation Methodology

### Part One: The Double Step-Down Methodology

#### I. Cost Allocation Overview

MAXIMUS applies a double step-down methodology in its cost allocation procedures. The proprietary software, MAXIMUS Cost Allocation and Rate System (MAXCARS), is the tool with which the step-down methodology is accomplished.

MAXCARS provides for the inputting of all costs by cost center identifications consistent with the Town's accounting code structure. This capability allows for efficient balancing with the Town's financial reporting systems.

Additionally, MAXCARS 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.

#### A. Initiating the Process

Determination of the data to be included within the cost allocation process is accomplished through:

- 1) Applying "fully loaded" cost allocation principles,
- 2) Interviewing department directors and/or supervisors,
- 3) Reviewing financial documents,
- 4) Reviewing organizational structure, and
- 5) Analyzing statistical data relative to benefit of services provided.

#### B. Establishing the Cost Pools to Be Allocated

The organizational structure of the Town is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the "Central Service Departments" in the cost allocation plan.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions 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 functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.

#### C. Establishing the Statistical Measurements or Bases for Allocation

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

## **D. Accommodating Exceptions and Adjustments**

Applicable cost adjustments for capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.

## **II. The Double Step-Down Methodology**

MAXIMUS employs a double step-down allocation procedure because Central Service Departments provide services to other Central Service Departments. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. In the current plan, General Fund Undistributed is first in the sequence, General Fund Debt Service is second, Insurance is third, General Services is fourth, and so on. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.

### **A. The First Step-Down**

The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.

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:

- 1) Costs from the year end financials,
- 2) Cost adjustments,
- 3) Credits, and
- 4) Costs received from other Central Service Departments which have been identified up to this point.

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 after itself. These costs will be allocated in the second step-down.

### **B. The Second Step-Down**

The rule for this second round of allocations is that each Central Service Department can allocate only to departments sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.

The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. In the second pass, all of the Central Service Departments are revisited, in the same order they were processed in the first pass. No direct expenditures are tallied in the second pass because they were all accounted for and allocated out in the first pass. Other incoming costs are tallied into the total for this department, including costs allocated to this department by departments which occur later than it in the sequence, on the first pass, and costs allocated to this department by other departments occurring earlier than it in the sequence, from the second pass. These costs on the second pass are allocated out to receiving departments, with the caveat that costs cannot be allocated to other Central Service Departments which have appeared earlier in the sequence. This ensures that on the second, final pass, costs move down the sequence (to departments occurring later in the sequence), and that no costs will be allocated to departments which will not be processed again because we have passed them for the last time. The last Central Service Department in the sequence can thus allocate only to grantee departments. In the final tally, all costs starting as direct expenditures for a Central Service Department are allocated, cross allocated and reallocated, but finally wind up somewhere in a grantee department.

## Part Two: Tracking Costs in the Cost Allocation Plan

### I. Cost Plan Organization

The MAXIMUS cost allocation plan typically is organized as follows:

- 1) Title page,
- 2) Narrative of cost allocation methodology,
- 3) Summary schedules, and
- 4) Detail schedules.

#### A. 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.

##### 1. *Schedule A*

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

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

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

##### 2. *Schedule B*

Schedule B – Recaps the roll forwards calculated for the receiving departments. This schedule calculates the roll forward differences when comparing the final costs (actual) to the fixed costs (prior period).

In summary, this report takes the difference between actual costs for the current year (Final Costs) and the forecast costs for this year (Fixed Costs), adds that difference (Roll Forward) to the actual costs for this year (Final Cost) along with any one time adjustments to produce a forecast for a future period.

At the bottom of this report are lines for Subtotal, Direct Billed, Unallocated and Total. These numbers are relevant only to the Final Costs for the current period (column 1) and the Proposed Costs column (column 6). They exist only so that the totals of Schedule B can be shown to tie to Schedule A.

Schedule B is not included because roll forwards were calculated outside of the plan.

##### 3. *Schedule C*

Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.

Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.

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

## **4. Schedule D**

Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.

## **5. Schedule E**

Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

## **B. Detail Schedules**

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

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.

### **1. Schedule \_\_.1**

Schedule \_\_.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.

### **2. Schedule \_\_.2**

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

- 1) Expenditures from the financial reports – balances to Schedule C,
- 2) Adjustments to financial reports – balances to Schedule C, and
- 3) 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 Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

### **3. Schedule \_\_.3**

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

- 1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule \_\_.2 expenditure amounts.
- 2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.
- 3) Incoming costs are demonstrated first in total and then spread to the appropriate functions 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 are coded to spread to only the functions that receive benefit from the services.

#### **4. Schedule \_\_.4**

Schedules \_\_.4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule \_\_.3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.

The information provided includes:

- 1) The statistical measurement used as a basis for allocation;
- 2) The identification of statistical measurement;
- 3) The source of the statistical measurement;
- 4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;
- 5) The results of the first step-down – balances to functional total after first additions on Schedule \_\_.3;
- 6) The results of the second step-down – balances to functional total of second additions on Schedule \_\_.3; and
- 7) The totals allocated from both step-downs – balances to functional grand total from Schedule \_\_.3.
- 8) 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.

#### **5. Schedule \_\_.5**

Schedules \_\_.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.

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

## **II. The Tracking Process**

Typically for tracking costs that are being questioned, one begins with Schedule A. This is where the questioned cost is usually identified.

- 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
- 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.
- 3) 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 function.
- 4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.
- 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule \_\_.2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeated the steps provided above in this section.



**SECTION II**

***RECONCILIATION OF ACTUAL EXPENSES ALLOCATED***

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**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**Reconciliation of Actual Expenses Allocated**

Total 2013 General Fund Actual Expenses		<u>\$ 156,416,044</u>	
Building Department	\$ 7,184,777		
Board of Zoning	1,622,561		
Planning & Econ Dev	1,102,724		
Memorial Day Fund	269		
Part Town Undistributed	126,302		
Part Town Highway Fund	9,083,090		
Fire Protectn Districts	74,692		
T/H Lighting District	4,312,066		
Library Districts	14,809		
Parking Fields	3,163,045		
Sanitation Utility	10,576,128		
Parks & Recreation	14,515,773		
Water Utility	2,450,542		
Capital Funds	<u>5,526,606</u>		
Total Other Funds Allocated *	(1) <u>\$ 59,753,384</u>		38.2%
Civil Defense	2,464		
Publicity	684		
Tourism	205,846		
Senior Enrichment	5,436,642		
Housing Authority	130,733		
Consrvtm & Waterways	8,590,229		
DGS-Cemeteries	4,211,289		
Apportioned Costs	245,891		
Animal Shelter	5,261,686		
Credit Union	50,259		
Urban Renewal	696,839		
IDA	170,127		
CSEA	447,488		
DOOR	33,813		
Community Development	37,775		
Other Misc	<u>3,247,933</u>		
Total General Fund Allocated *	(2) <u>\$ 28,769,698</u>		18.4%
Sub Total *	(3)=(1)+(2)	<u>\$ 88,523,082</u>	
Total General Fund Central Services Unallocated *	(4)	<u>\$ 17,719,121</u>	11.3%
Total *	(3)+(4)	<u>\$ 106,242,203</u>	
Total General Fund Non-Central Services Expenses		<u>\$ 50,173,841</u>	32.1%
Total 2013 General Fund Actual Expenses		<u><u>\$ 156,416,044</u></u>	100.0%

\* Refer to Schedule A in plan.

**SECTION III**

***FULL COST ALLOCATION PLAN BASED ON ACTUAL COSTS 2013***

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**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
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**Allocated Costs By Department**

Central Service Departments	Civil Defense	Publicity	Tourism	Senior Enrichment	Housing Authority	Consrvtm & Waterways	DGS-Cemeteries
Gen Fund-Undistributed	0	0	0	2,428,327	0	4,233,734	1,089,394
Gen Fund-Debt Service	0	0	741	89,088	0	1,220,358	200,121
Insurance	0	0	776	121,872	0	179,357	40,267
General Services	0	0	120,940	1,500,669	29,410	113,257	1,725,740
Supervisor	0	0	11,268	270,422	0	323,004	86,385
Town Comptroller	2,332	354	13,826	196,540	4,809	528,956	80,195
Receiver of Taxes	132	330	1,868	34,172	70	63,188	14,587
Town Clerk	0	0	1,679	11,753	0	33,590	0
Town Attorney	0	0	4,417	141,819	0	144,492	33,848
Human Resources	0	0	4,830	115,933	0	138,475	37,034
Civil Service	0	0	3,044	73,046	0	87,249	23,334
Engineering	0	0	0	0	0	0	0
Information & Tech	0	0	27,501	94,052	0	85,411	39,049
Public Safety	0	0	0	0	96,444	578,662	385,775
DGS-Traffic Control	0	0	0	0	0	389,542	129,848
Highway Dept	0	0	0	0	0	42,209	211,047
Town Board	0	0	14,956	358,949	0	428,745	114,665
<b>Total Allocated</b>	<b>2,464</b>	<b>684</b>	<b>205,846</b>	<b>5,436,642</b>	<b>130,733</b>	<b>8,590,229</b>	<b>4,211,289</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>2,464</b>	<b>684</b>	<b>205,846</b>	<b>5,436,642</b>	<b>130,733</b>	<b>8,590,229</b>	<b>4,211,289</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,464</b>	<b>684</b>	<b>205,846</b>	<b>5,436,642</b>	<b>130,733</b>	<b>8,590,229</b>	<b>4,211,289</b>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	Contingency	Apportioned Costs	Animal Shelter	Building Department	Board of Zoning	Planning & Econ Dev	Memorial Day Fund
Gen Fund-Undistributed	0	0	1,616,692	0	0	0	0
Gen Fund-Debt Service	0	0	157,817	14,824	1,769	0	0
Insurance	0	0	85,822	15,521	1,852	3,218	0
General Services	0	0	1,777,830	2,065,313	197,210	354,080	0
Supervisor	0	0	146,478	326,760	60,094	30,047	0
Town Comptroller	0	53,328	360,893	297,427	54,991	166,466	263
Receiver of Taxes	0	192,563	26,691	87,084	20,160	15,685	6
Town Clerk	0	0	22,398	114,146	158,729	30,501	0
Town Attorney	0	0	84,289	1,610,932	868,497	11,773	0
Human Resources	0	0	62,797	140,085	25,763	12,882	0
Civil Service	0	0	39,567	88,264	16,233	8,116	0
Engineering	0	0	0	462,895	66,128	0	0
Information & Tech	0	0	170,358	1,008,406	71,369	170,379	0
Public Safety	0	0	385,775	0	0	0	0
DGS-Traffic Control	0	0	129,848	519,389	0	259,694	0
Highway Dept	0	0	0	0	0	0	0
Town Board	0	0	194,431	433,731	79,766	39,883	0
<b>Total Allocated</b>	<b>0</b>	<b>245,891</b>	<b>5,261,686</b>	<b>7,184,777</b>	<b>1,622,561</b>	<b>1,102,724</b>	<b>269</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>0</b>	<b>245,891</b>	<b>5,261,686</b>	<b>7,184,777</b>	<b>1,622,561</b>	<b>1,102,724</b>	<b>269</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>245,891</b>	<b>5,261,686</b>	<b>7,184,777</b>	<b>1,622,561</b>	<b>1,102,724</b>	<b>269</b>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	Part Town Undistrib	Part Town Highway Fd	Fire Protectn Districts	T/H Lighting District	Library Districts	Parking Fields	Sanitation Utility
Gen Fund-Undistributed	0	0	0	0	0	0	0
Gen Fund-Debt Service	0	0	0	0	0	0	235
Insurance	0	0	0	0	0	0	817
General Services	0	0	0	20,197	0	0	352,828
Supervisor	0	739,906	0	0	0	15,023	1,577,463
Town Comptroller	87,912	971,271	31,466	144,576	6,370	91,283	1,730,612
Receiver of Taxes	38,390	455,743	43,226	72,585	8,439	45,929	1,204,839
Town Clerk	0	13,431	0	0	0	0	22,107
Town Attorney	0	1,939,442	0	179,296	0	5,887	1,730,466
Human Resources	0	317,206	0	0	0	6,440	676,275
Civil Service	0	199,862	0	0	0	4,058	426,102
Engineering	0	0	0	0	0	595,151	0
Information & Tech	0	71,252	0	0	0	0	437,780
Public Safety	0	0	0	0	0	1,350,211	192,887
DGS-Traffic Control	0	649,236	0	3,895,412	0	649,236	129,848
Highway Dept	0	2,743,616	0	0	0	379,885	0
Town Board	0	982,125	0	0	0	19,942	2,093,869
<b>Total Allocated</b>	<b>126,302</b>	<b>9,083,090</b>	<b>74,692</b>	<b>4,312,066</b>	<b>14,809</b>	<b>3,163,045</b>	<b>10,576,128</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>126,302</b>	<b>9,083,090</b>	<b>74,692</b>	<b>4,312,066</b>	<b>14,809</b>	<b>3,163,045</b>	<b>10,576,128</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>126,302</b>	<b>9,083,090</b>	<b>74,692</b>	<b>4,312,066</b>	<b>14,809</b>	<b>3,163,045</b>	<b>10,576,128</b>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	Parks & Recreation	Water Utility	Credit Union	Urban Renewal	IDA	CSEA	DOOR
Gen Fund-Undistributed	174,272	0	0	0	0	0	0
Gen Fund-Debt Service	0	0	400	0	1,620	178	0
Insurance	11,253	0	265	1,518	1,071	622	0
General Services	1,822,970	136,597	49,594	165,489	142,705	446,688	33,813
Supervisor	1,776,524	289,202	0	0	0	0	0
Town Comptroller	1,804,185	506,308	0	0	0	0	0
Receiver of Taxes	916,344	265,431	0	0	0	0	0
Town Clerk	32,182	28,824	0	839	0	0	0
Town Attorney	920,207	185,037	0	491,527	0	0	0
Human Resources	761,618	123,984	0	0	0	0	0
Civil Service	479,872	78,119	0	0	0	0	0
Engineering	0	0	0	0	0	0	0
Information & Tech	706,265	260,277	0	37,466	24,731	0	0
Public Safety	2,411,091	192,887	0	0	0	0	0
DGS-Traffic Control	129,848	0	0	0	0	0	0
Highway Dept	211,047	0	0	0	0	0	0
Town Board	2,358,095	383,876	0	0	0	0	0
<b>Total Allocated</b>	<b>14,515,773</b>	<b>2,450,542</b>	<b>50,259</b>	<b>696,839</b>	<b>170,127</b>	<b>447,488</b>	<b>33,813</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>14,515,773</b>	<b>2,450,542</b>	<b>50,259</b>	<b>696,839</b>	<b>170,127</b>	<b>447,488</b>	<b>33,813</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>14,515,773</b>	<b>2,450,542</b>	<b>50,259</b>	<b>696,839</b>	<b>170,127</b>	<b>447,488</b>	<b>33,813</b>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	Capital Funds	Community Development	Other Misc	SubTotal	Direct Billed	Unallocated	Total
Gen Fund-Undistributed	0	0	1,538	9,543,957	0	2,119,993	11,663,950
Gen Fund-Debt Service	0	0	2,156,970	3,844,121	0	0	3,844,121
Insurance	0	0	8,898	473,129	0	0	473,129
General Services	0	0	799,072	11,854,402	0	0	11,854,402
Supervisor	0	0	0	5,652,576	0	645,223	6,297,799
Town Comptroller	0	0	5,182	7,139,545	0	0	7,139,545
Receiver of Taxes	0	0	0	3,507,462	0	5,701,503	9,208,965
Town Clerk	0	37,775	841	508,795	0	8,777,553	9,286,348
Town Attorney	0	0	275,432	8,627,361	0	474,849	9,102,210
Human Resources	0	0	0	2,423,322	0	0	2,423,322
Civil Service	0	0	0	1,526,866	0	0	1,526,866
Engineering	4,893,464	0	0	6,017,638	0	0	6,017,638
Information & Tech	0	0	0	3,204,296	0	0	3,204,296
Public Safety	0	0	0	5,593,732	0	0	5,593,732
DGS-Traffic Control	0	0	0	6,881,901	0	0	6,881,901
Highway Dept	633,142	0	0	4,220,946	0	0	4,220,946
Town Board	0	0	0	7,503,033	0	0	7,503,033
<b>Total Allocated</b>	<b>5,526,606</b>	<b>37,775</b>	<b>3,247,933</b>	<b>88,523,082</b>	<b>0</b>	<b>17,719,121</b>	<b>106,242,203</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>5,526,606</b>	<b>37,775</b>	<b>3,247,933</b>	<b>88,523,082</b>	<b>0</b>	<b>17,719,121</b>	<b>106,242,203</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>5,526,606</b>	<b>37,775</b>	<b>3,247,933</b>	<b>88,523,082</b>	<b>0</b>	<b>17,719,121</b>	<b>106,242,203</b>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Summary Of Allocated Costs**

Full Cost  
 Actual 2013  
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated
Gen Fund-Undistributed	38,647,000	0	
Gen Fund-Debt Service	6,013,944	0	
Insurance	1,690,450	0	
General Services	16,880,889	0	
Supervisor	2,021,056	0	
Town Comptroller	4,129,917	0	
Receiver of Taxes	4,033,191	0	
Town Clerk	4,773,084	0	
Town Attorney	4,631,178	0	
Human Resources	1,400,500	0	
Civil Service	894,634	0	
Engineering	2,893,824	0	
Information & Tech	3,760,770	0	
Public Safety	4,724,300	0	
DGS-Traffic Control	5,594,426	0	
Highway Dept	1,432,884	0	
Town Board	2,720,156	0	
Civil Defense			2,464
Publicity			684
Tourism			205,846
Senior Enrichment			5,436,642
Housing Authority			130,733
Consrvtm & Waterways			8,590,229
DGS-Cemeteries			4,211,289
Contingency			0
Apportioned Costs			245,891
Animal Shelter			5,261,686
Building Department			7,184,777
Board of Zoning			1,622,561
Planning & Econ Dev			1,102,724
Memorial Day Fund			269
Part Town Undistrib			126,302
Part Town Highway Fd			9,083,090
Fire Protectn Districts			74,692
T/H Lighting District			4,312,066
Library Districts			14,809



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Summary Of Allocated Costs**

Full Cost  
 Actual 2013  
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Parking Fields			3,163,045	
Sanitation Utility			10,576,128	
Parks & Recreation			14,515,773	
Water Utility			2,450,542	
Credit Union			50,259	
Urban Renewal			696,839	
IDA			170,127	
CSEA			447,488	
DOOR			33,813	
Capital Funds			5,526,606	
Community Development			37,775	
Other Misc			3,247,933	
Direct Billed Total			0	
Unallocated Total			17,719,121	
<b>Totals</b>	<b>106,242,203</b>	<b>0</b>	<b>106,242,203</b>	<b>Deviation</b> <b>0</b>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Full Cost  
 Actual 2013  
 Detail

Department	Gen Fund-Undistributed 1.5	Insurance 3.5	General Services 4.5	Supervisor 5.5	Town Comptroller 6.5	Receiver of Taxes 7.5	Town Clerk 8.5
Gen Fund-Undistributed	( 39,132,998)	0	0	0	281,006	204,992	0
Gen Fund-Debt Service	5,063	0	0	0	8,981	31,899	0
Insurance	0	( 1,880,288)	0	0	97,881	8,967	1,923
General Services	5,321,650	430,886	( 29,760,795)	384,797	606,029	89,540	31,243
Supervisor	1,063,632	57,172	3,685,184	( 8,425,317)	46,929	10,720	63,145
Town Comptroller	2,553,331	86,929	993,314	187,793	( 9,267,362)	21,906	35,229
Receiver of Taxes	1,983,871	85,701	1,842,145	176,526	104,553	( 9,795,243)	6,905
Town Clerk	2,673,942	112,306	1,938,208	214,084	174,789	31,735	( 11,151,101)
Town Attorney	2,154,526	89,468	984,907	142,723	82,353	30,792	531,810
Human Resources	840,791	36,679	313,985	60,094	23,433	9,312	373,414
Civil Service	470,796	19,600	371,283	48,826	29,379	5,948	3,639
Engineering	1,503,544	89,321	766,716	101,408	65,901	19,240	153,184
Information & Tech	1,495,760	60,324	656,948	116,432	118,836	25,005	13,433
Public Safety	2,399,038	98,590	580,481	240,375	149,771	31,412	8,115
DGS-Traffic Control	2,609,357	146,601	2,150,483	244,131	174,550	37,197	566,924
Highway Dept	738,628	32,740	401,092	75,117	47,498	9,527	32,229
Town Board	1,655,119	60,842	3,221,647	135,212	115,928	18,086	43,560
Civil Defense	0	0	0	0	2,332	132	0
Publicity	0	0	0	0	354	330	0
Tourism	0	776	120,940	11,268	13,826	1,868	1,679
Senior Enrichment	2,428,327	121,872	1,500,669	270,422	196,540	34,172	11,753
Housing Authority	0	0	29,410	0	4,809	70	0
Consrvt & Waterways	4,233,734	179,357	113,257	323,004	528,956	63,188	33,590
DGS-Cemeteries	1,089,394	40,267	1,725,740	86,385	80,195	14,587	0
Contingency	0	0	0	0	0	0	0
Apportioned Costs	0	0	0	0	53,328	192,563	0
Animal Shelter	1,616,692	85,822	1,777,830	146,478	360,893	26,691	22,398
Building Department	0	15,521	2,065,313	326,760	297,427	87,084	114,146
Board of Zoning	0	1,852	197,210	60,094	54,991	20,160	158,729
Planning & Econ Dev	0	3,218	354,080	30,047	166,466	15,685	30,501
Memorial Day Fund	0	0	0	0	263	6	0
Part Town Undistrib	0	0	0	0	87,912	38,390	0
Part Town Highway Fd	0	0	0	739,906	971,271	455,743	13,431
Fire Protectn Districts	0	0	0	0	31,466	43,226	0
T/H Lighting District	0	0	20,197	0	144,576	72,585	0





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Full Cost  
 Actual 2013  
 Detail

Department	Gen Fund-Undistributed 1.5	Insurance 3.5	General Services 4.5	Supervisor 5.5	Town Comptroller 6.5	Receiver of Taxes 7.5	Town Clerk 8.5
Library Districts	0	0	0	0	6,370	8,439	0
Parking Fields	0	0	0	15,023	91,283	45,929	0
Sanitation Utility	0	817	352,828	1,577,463	1,730,612	1,204,839	22,107
Parks & Recreation	174,272	11,253	1,822,970	1,776,524	1,804,185	916,344	32,182
Water Utility	0	0	136,597	289,202	506,308	265,431	28,824
Credit Union	0	265	49,594	0	0	0	0
Urban Renewal	0	1,518	165,489	0	0	0	839
IDA	0	1,071	142,705	0	0	0	0
CSEA	0	622	446,688	0	0	0	0
DOOR	0	0	33,813	0	0	0	0
Capital Funds	0	0	0	0	0	0	0
Community Development	0	0	0	0	0	0	37,775
Other Misc	1,538	8,898	799,072	0	5,182	0	841
Direct Billings	0	0	0	0	0	0	0
Unallocated	2,119,993	0	0	645,223	0	5,701,503	8,777,553
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Full Cost  
 Actual 2013  
 Detail

Department	Town Attorney 9.5	Human Resources 10.5	Civil Service 11.5	Engineering 12.5	Information & Tech 13.5	Public Safety 14.5	DGS-Traffic Control 15.5
Gen Fund-Undistributed	0	0	0	0	0	0	0
Gen Fund-Debt Service	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0
General Services	351,874	192,002	114,262	0	331,106	3,495,689	332,930
Supervisor	17,212	21,041	12,522	0	236,890	0	1,109,766
Town Comptroller	53,788	65,754	39,131	0	882,124	0	0
Receiver of Taxes	50,560	61,809	36,783	0	781,391	0	110,977
Town Clerk	61,318	74,960	44,609	105,202	558,829	0	110,977
Town Attorney	( 10,303,259)	49,973	29,739	105,202	192,147	0	1,109,766
Human Resources	32,512	( 3,301,066)	12,522	0	129,283	0	0
Civil Service	19,131	20,932	( 2,062,964)	0	122,164	0	0
Engineering	75,594	43,475	27,393	( 6,558,681)	130,979	0	554,883
Information & Tech	45,621	49,916	31,450	0	( 7,494,057)	0	110,977
Public Safety	103,151	103,051	64,930	0	97,042	( 9,089,421)	110,977
DGS-Traffic Control	149,447	104,661	65,944	0	217,294	0	( 12,380,863)
Highway Dept	29,433	32,204	20,290	330,639	303,822	0	649,236
Town Board	211,408	57,966	36,523	0	306,690	0	1,298,473
Civil Defense	0	0	0	0	0	0	0
Publicity	0	0	0	0	0	0	0
Tourism	4,417	4,830	3,044	0	27,501	0	0
Senior Enrichment	141,819	115,933	73,046	0	94,052	0	0
Housing Authority	0	0	0	0	0	96,444	0
Consrvt & Waterways	144,492	138,475	87,249	0	85,411	578,662	389,542
DGS-Cemeteries	33,848	37,034	23,334	0	39,049	385,775	129,848
Contingency	0	0	0	0	0	0	0
Apportioned Costs	0	0	0	0	0	0	0
Animal Shelter	84,289	62,797	39,567	0	170,358	385,775	129,848
Building Department	1,610,932	140,085	88,264	462,895	1,008,406	0	519,389
Board of Zoning	868,497	25,763	16,233	66,128	71,369	0	0
Planning & Econ Dev	11,773	12,882	8,116	0	170,379	0	259,694
Memorial Day Fund	0	0	0	0	0	0	0
Part Town Undistrib	0	0	0	0	0	0	0
Part Town Highway Fd	1,939,442	317,206	199,862	0	71,252	0	649,236
Fire Protectn Districts	0	0	0	0	0	0	0
T/H Lighting District	179,296	0	0	0	0	0	3,895,412



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Full Cost  
 Actual 2013  
 Detail

Department	Town Attorney 9.5	Human Resources 10.5	Civil Service 11.5	Engineering 12.5	Information & Tech 13.5	Public Safety 14.5	DGS-Traffic Control 15.5
Library Districts	0	0	0	0	0	0	0
Parking Fields	5,887	6,440	4,058	595,151	0	1,350,211	649,236
Sanitation Utility	1,730,466	676,275	426,102	0	437,780	192,887	129,848
Parks & Recreation	920,207	761,618	479,872	0	706,265	2,411,091	129,848
Water Utility	185,037	123,984	78,119	0	260,277	192,887	0
Credit Union	0	0	0	0	0	0	0
Urban Renewal	491,527	0	0	0	37,466	0	0
IDA	0	0	0	0	24,731	0	0
CSEA	0	0	0	0	0	0	0
DOOR	0	0	0	0	0	0	0
Capital Funds	0	0	0	4,893,464	0	0	0
Community Development	0	0	0	0	0	0	0
Other Misc	275,432	0	0	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	474,849	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	Highway Dept 16.5	Town Board 17.5	Gen Fund-Debt Service 2.5	Total Plan Allocated
Gen Fund-Undistributed	0	0	0	0
Gen Fund-Debt Service	0	0	( 6,059,887)	0
Insurance	0	0	81,067	0
General Services	0	590,536	607,362	0
Supervisor	0	64,716	15,332	0
Town Comptroller	0	202,238	15,908	0
Receiver of Taxes	0	190,104	330,727	0
Town Clerk	0	230,552	46,506	0
Town Attorney	0	153,701	14,974	0
Human Resources	0	64,716	3,825	0
Civil Service	0	52,582	4,050	0
Engineering	0	109,209	24,010	0
Information & Tech	0	125,388	883,197	0
Public Safety	0	258,865	119,323	0
DGS-Traffic Control	0	262,910	56,938	0
Highway Dept	( 4,220,946)	80,895	4,712	0
Town Board	0	( 9,889,445)	7,835	0
Civil Defense	0	0	0	2,464
Publicity	0	0	0	684
Tourism	0	14,956	741	205,846
Senior Enrichment	0	358,949	89,088	5,436,642
Housing Authority	0	0	0	130,733
Consrvt & Waterways	42,209	428,745	1,220,358	8,590,229
DGS-Cemeteries	211,047	114,665	200,121	4,211,289
Contingency	0	0	0	0
Apportioned Costs	0	0	0	245,891
Animal Shelter	0	194,431	157,817	5,261,686
Building Department	0	433,731	14,824	7,184,777
Board of Zoning	0	79,766	1,769	1,622,561
Planning & Econ Dev	0	39,883	0	1,102,724
Memorial Day Fund	0	0	0	269
Part Town Undistrib	0	0	0	126,302
Part Town Highway Fd	2,743,616	982,125	0	9,083,090
Fire Protectn Districts	0	0	0	74,692
T/H Lighting District	0	0	0	4,312,066



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	Highway Dept 16.5	Town Board 17.5	Gen Fund-Debt Service 2.5	Total Plan Allocated
Library Districts	0	0	0	14,809
Parking Fields	379,885	19,942	0	3,163,045
Sanitation Utility	0	2,093,869	235	10,576,128
Parks & Recreation	211,047	2,358,095	0	14,515,773
Water Utility	0	383,876	0	2,450,542
Credit Union	0	0	400	50,259
Urban Renewal	0	0	0	696,839
IDA	0	0	1,620	170,127
CSEA	0	0	178	447,488
DOOR	0	0	0	33,813
Capital Funds	633,142	0	0	5,526,606
Community Development	0	0	0	37,775
Other Misc	0	0	2,156,970	3,247,933
Direct Billings	0	0	0	0
Unallocated	0	0	0	17,719,121
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,242,203</b>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Gen Fund-Undistributed</b>		
1.4.1 Fringe Benefits	Salaries and Wages by Department-General Fund	Town Comptroller-Detail Listing of Obligations vs. Budget
1.4.2 Fees & Services	Actual Expenditures Allocated by Benefiting Department	Town Comptroller-Account Analysis
1.4.3 Other Expenses	Actual Expenditures Allocated by Benefiting Department	Town Comptroller-Account Analysis
<b>Gen Fund-Debt Service</b>		
2.4.1 New Town Hall	Net Usable Square Footage Assigned by Department	Engineering
2.4.2 Old Town Hall	Net Usable Square Footage Assigned by Department	Engineering
2.4.3 New/Old Town Hall	Net Usable Square Footage Assigned by Department	Engineering
2.4.4 Merrick DPW Bldg	Net Usable Square Footage Assigned by Department	Engineering
2.4.5 Specific Depts	Total General Fund Debt Payments by Department	Town Comptroller-Debt Service Analysis
<b>Insurance</b>		
3.4.1 New Town Hall	Net Usable Square Footage Assigned by Department	Engineering
3.4.2 Old Town Hall	Net Usable Square Footage Assigned by Department	Engineering
3.4.3 Annex Building	Net Usable Square Footage Assigned by Department	Engineering
3.4.4 Merrick DPW Bldg	Net Usable Square Footage Assigned by Department	Engineering
3.4.5 Other Buildings	Policy Costs by Department	Town Comptroller-Analysis of Liability Insurance
3.4.6 Tort Liability	Number of Claims Filed by Department-General Fund	Town Attorney
3.4.7 Workers' Comp	Salaries and Wages by Department-General Fund	Town Comptroller-Detail Listing of Obligations vs. Budget
3.4.8 Public Officials	Employees (Head Count) By Applicable Dept	Last Annual Payroll
<b>General Services</b>		
4.4.1 DGS Admin	Employees Managed by Department	Last Annual Payroll
4.4.2 New/Old Town Hall	Net Usable Square Footage Assigned by Department	Engineering
4.4.3 Annex Building	Net Usable Square Footage Assigned by Department	Engineering
4.4.4 Merrick DPW Bldg	Net Usable Square Footage Assigned by Department	Engineering
4.4.5 Cemetery Bldg	Directly Allocated to DGS-Cemeteries	General Services
4.4.6 Animal Shelter	Directly Allocated to Animal Shelter	General Services
4.4.7 Vehicle Maint	Yearly Maintenance Costs by Department-General Fund	General Services
4.4.8 Fuel/Oil Usage	Yearly Fuel Costs by Department-General Fund	General Services
4.4.9 Microfilm	Work Orders by Department	General Services
4.4.10 Photography	Work Orders by Department	General Services
4.4.11 Reproduction	Work Orders by Department	General Services
4.4.12 Mail	Yearly Mail Usage Costs by Department	General Services
4.4.13 Telephone	Telephone Extensions by Department	General Services



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
4.4.14 Other Departments	Salaries and Wages by Department	General Services-Salary and Wage Analysis
4.4.15 St. George's Church	Directly Allocated to Other Miscellaneous	General Services-Expenditure Analysis
<b>Supervisor</b>		
5.4.1 Administration	Employees (Head Count) by Department	Last Annual Payroll
<b>Town Comptroller</b>		
6.4.1 Acctng/Accts Payable	Expense and Revenue Transactions by Department	Town Comptroller-Trial Balance by Accounting Distribution
6.4.2 Budget	Obligations by Department	Town Comptroller-Detail Listing of Obligations vs. Budget
6.4.3 Cash Management	Revenue Recognized by Department	Town Comptroller-Detail Listing of Revenues vs. Budget
6.4.4 Data Entry	Expense, Revenue & Encumb PO Transactions by Department	Town Comptroller-Trial Balance by Accounting Distribution
6.4.5 Payroll	Employees (Head Count) by Department	Last Annual Payroll
6.4.6 Purchasing	Encumbrance PO Transactions by Department	Town Comptroller-Trial Balance by Accounting Distribution
6.4.7 Workers' Comp	Employees (Head Count) by Department	Last Annual Payroll
6.4.8 Other Departments	Salaries and Wages by Department	Town Comptroller-Salary and Wage Analysis
<b>Receiver of Taxes</b>		
7.4.1 Town Tax	Obligations by Department	Town Comptroller-Detail Listing of Obligations vs. Budget
<b>Town Clerk</b>		
8.4.1 Resolutions	Resolutions by Department	Town Clerk
8.4.2 FOIL Requests	Responses to FOIL Requests by Department	Town Comptroller
8.4.3 Trf Ctrl Hearings	Directly Allocated to DGS-Traffic Control	Town Clerk-Salary and Wage Analysis
8.4.4 Zoning Hearings	Directly Allocated to Board of Zoning	Town Clerk-Salary and Wage Analysis
8.4.5 Town Records	Number of Boxes Stored by Department	Town Clerk-Archives Section
<b>Town Attorney</b>		
9.4.1 Tort/Damage Claims	Number of Claims Filed by Department-All Funds	Town Attorney
9.4.2 Appell Litigtn	Percentage of Effort Afforded by Department	Town Attorney-Salary and Wage Analysis
9.4.3 Misc Legal Ops	Employees (Head Count) by Department	Last Annual Payroll
9.4.4 Workers' Comp	Employees (Head Count) by Department	Last Annual Payroll
9.4.5 Employee Relatns	Employees (Head Count) by Department	Last Annual Payroll
9.4.6 District Court	Percentage of Effort Afforded by Department	Town Attorney-Salary and Wage Analysis
9.4.7 Urban Renewal	Directly Allocated to Urban Renewal	Town Attorney-Salary and Wage Analysis



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
Human Resources		
10.4.1 Personnel Svcs	Employees (Head Count) by Department	Last Annual Payroll
Civil Service		
11.4.1 Civil Svc Admin	Employees (Head Count) by Department	Last Annual Payroll
Engineering		
12.4.1 Engineering Svcs	Percentage of Effort Afforded by Department	Engineering
Information & Tech		
13.4.1 Appl & Tech Sprt	Application, Programming and Tech Support Hours by Department	Information & Technology
13.4.2 PC Support	PC's by Department	Information & Technology
Public Safety		
14.4.1 Security Services	Percentage of Effort Afforded by Department	Public Safety
DGS-Traffic Control		
15.4.1 Townwide Services	Percentage of Effort Afforded by Department	DGS-Traffic Control
Highway Dept		
16.4.1 Townwide Services	Percentage of Effort Afforded by Department	Highway Department
Town Board		
17.4.1 Legislation	Employees (Head Count) by Department	Last Annual Payroll





**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
General Fund - Undistributed  
Nature and Extent of Services**

The Town accounts for various undistributed general fund expenditures in organization 9000. Employee fringe benefits include state unemployment insurance, retirement, social security, NYS mobility tax, and health insurance. Fringe benefits have been allocated based on total salaries and wages by department within the general fund. Fees and services and other expenses have been analyzed and allocated based on actual expenditures identified by benefiting department. The remaining expenditures which include other education expenses, league officials, veterans meeting rooms, etc., have not been allocated.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Gen Fund-Undistributed**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	38,647,000			38,647,000
Town Comptroller		281,006	281,006	
Receiver of Taxes		204,992	204,992	
Total Allocated Additions:		<u>485,998</u>	<u>485,998</u>	485,998
Total To Be Allocated:	<u>38,647,000</u>	<u>485,998</u>		<u>39,132,998</u>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Gen Fund-Undistributed**

	Total	General & Admin	Fringe Benefits	Fees & Services	Other Expenses
<b>Other Expense &amp; Cost</b>					
Legal Notices	235,130	0	0	0	235,130
Fees & Services	1,110,710	0	0	1,110,710	0
Veterans Mtg Rooms	1,200	0	0	0	0
Property Taxes	955	0	0	0	955
NC College Chargeback	1,969,559	0	0	0	0
Other Expense	4,779	0	0	0	4,779
Adventure Tours	52,172	0	0	0	0
League Officials	70,734	0	0	0	0
Payment In Lieu Taxes	155,228	0	0	0	155,228
State Unemployment Ins,	30,461	0	30,461	0	0
Employees Retirement	11,267,372	0	11,267,372	0	0
Social Security	5,038,477	0	5,038,477	0	0
NYS MCTM Tax	229,841	0	229,841	0	0
Health Insurance	18,480,382	0	18,480,382	0	0
<b>Departmental Totals</b>					
Total Expenditures	38,647,000	0	35,046,533	1,110,710	396,092
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	38,647,000	0	35,046,533	1,110,710	396,092
<b>Allocation Step 1</b>					
Unallocated Costs	( 2,093,665)	0	0	0	0
1st Allocation	36,553,335	0	35,046,533	1,110,710	396,092
<b>Allocation Step 2</b>					
Inbound- All Others	485,998	485,998	0	0	0
Reallocate Admin Costs		( 485,998)	440,721	13,968	4,981
Unallocated Costs	( 26,328)	0	0	0	0
2nd Allocation	459,670	0	440,721	13,968	4,981



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Gen Fund-Undistributed**

Full Cost  
 Actual 2013

Version 1.0001-2

	Total	General & Admin	Fringe Benefits	Fees & Services	Other Expenses
Total For 0010 Gen Fund-Undistributed					
Total Allocated	37,013,005	0	35,487,254	1,124,678	401,073



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Gen Fund-Undistributed**

	Non-Allocated
<hr/>	
<b>Other Expense &amp; Cost</b>	
Legal Notices	0
Fees & Services	0
Veterans Mtg Rooms	1,200
Property Taxes	0
NC College Chargeback	1,969,559
Other Expense	0
Adventure Tours	52,172
League Officials	70,734
Payment In Lieu Taxes	0
State Unemployment Ins,	0
Employees Retirement	0
Social Security	0
NYS MCTM Tax	0
Health Insurance	0
<b>Departmental Totals</b>	
Total Expenditures	2,093,665
<b>Deductions</b>	
Total Deductions	0
Functional Cost	2,093,665
<b>Allocation Step 1</b>	
Unallocated Costs	( 2,093,665)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	26,328
Unallocated Costs	( 26,328)
2nd Allocation	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Gen Fund-Undistributed**

Non-Allocated

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Total For 0010 Gen Fund-Undistributed

Total Allocated

0

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Gen Fund-Undistributed**

Activity - Fringe Benefits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	10,167,703	14.9960	5,255,561		5,255,561	66,089	5,321,650
Supervisor	1,977,790	2.9170	1,022,295		1,022,295	12,856	1,035,151
Town Comptroller	4,059,920	5.9878	2,098,523		2,098,523	26,390	2,124,913
Receiver of Taxes	3,790,443	5.5904	1,959,233		1,959,233	24,638	1,983,871
Town Clerk	4,651,779	6.8607	2,404,448		2,404,448	30,237	2,434,685
Town Attorney	3,946,227	5.8201	2,039,756		2,039,756	25,651	2,065,407
Human Resources	1,395,928	2.0588	721,538		721,538	9,074	730,612
Civil Service	884,338	1.3043	457,104		457,104	5,748	462,852
Engineering	2,872,714	4.2369	1,484,871		1,484,871	18,673	1,503,544
Information & Tech	2,732,614	4.0302	1,412,454		1,412,454	17,762	1,430,216
Public Safety	4,580,187	6.7551	2,367,442		2,367,442	29,771	2,397,213
DGS-Traffic Control	4,985,513	7.3529	2,576,951		2,576,951	32,406	2,609,357
Highway Dept	1,411,245	2.0814	729,455		729,455	9,173	738,628
Town Board	2,648,735	3.9065	1,369,099		1,369,099	17,217	1,386,316
Senior Enrichment	4,639,633	6.8428	2,398,169		2,398,169	30,158	2,428,327
Consrvtn & Waterways	8,089,098	11.9303	4,181,155		4,181,155	52,579	4,233,734
DGS-Cemeteries	1,880,224	2.7731	971,865		971,865	12,221	984,086
Animal Shelter	3,088,898	4.5557	1,596,614		1,596,614	20,078	1,616,692
SubTotal	67,802,989	100.0000	35,046,533		35,046,533	440,721	35,487,254
Total	67,802,989	100.0000	35,046,533		35,046,533	440,721	35,487,254

Allocation Basis: Salaries and Wages by Department-General Fund

Allocation Source: Town Comptroller-Detail Listing of Obligations vs. Budget



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Gen Fund-Undistributed**

Activity - Fees & Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Gen Fund-Debt Service	5,000	0.4502	5,000		5,000	63	5,063
Supervisor	26,670	2.4012	26,670		26,670	335	27,005
Town Comptroller	423,097	38.0924	423,097		423,097	5,321	428,418
Town Clerk	1,155	0.1040	1,155		1,155	15	1,170
Town Attorney	88,012	7.9239	88,012		88,012	1,107	89,119
Human Resources	108,811	9.7965	108,811		108,811	1,368	110,179
Civil Service	7,845	0.7063	7,845		7,845	99	7,944
Information & Tech	64,730	5.8278	64,730		64,730	814	65,544
Town Board	265,465	23.9005	265,465		265,465	3,338	268,803
DGS-Cemeteries	104,000	9.3634	104,000		104,000	1,308	105,308
Parks & Recreation	15,925	1.4338	15,925		15,925	200	16,125
<b>SubTotal</b>	<b>1,110,710</b>	<b>100.0000</b>	<b>1,110,710</b>		<b>1,110,710</b>	<b>13,968</b>	<b>1,124,678</b>
<b>Total</b>	<b>1,110,710</b>	<b>100.0000</b>	<b>1,110,710</b>		<b>1,110,710</b>	<b>13,968</b>	<b>1,124,678</b>

Allocation Basis: Actual Expenditures Allocated by Benefiting Department

Allocation Source: Town Comptroller-Account Analysis





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Gen Fund-Undistributed**

Activity - Other Expenses

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Supervisor	1,458	0.3681	1,458		1,458	18	1,476
Town Clerk	235,130	59.3625	235,130		235,130	2,957	238,087
Public Safety	1,802	0.4549	1,802		1,802	23	1,825
Parks & Recreation	156,183	39.4310	156,183		156,183	1,964	158,147
Other Misc	1,519	0.3835	1,519		1,519	19	1,538
SubTotal	396,092	100.0000	396,092		396,092	4,981	401,073
Total	396,092	100.0000	396,092		396,092	4,981	401,073

Allocation Basis: Actual Expenditures Allocated by Benefiting Department

Allocation Source: Town Comptroller-Account Analysis



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Gen Fund-Undistributed**

Receiving Department	Total	Fringe Benefits	Fees & Services	Other Expenses
Gen Fund-Debt Service	5,063	0	5,063	0
General Services	5,321,650	5,321,650	0	0
Supervisor	1,063,632	1,035,151	27,005	1,476
Town Comptroller	2,553,331	2,124,913	428,418	0
Receiver of Taxes	1,983,871	1,983,871	0	0
Town Clerk	2,673,942	2,434,685	1,170	238,087
Town Attorney	2,154,526	2,065,407	89,119	0
Human Resources	840,791	730,612	110,179	0
Civil Service	470,796	462,852	7,944	0
Engineering	1,503,544	1,503,544	0	0
Information & Tech	1,495,760	1,430,216	65,544	0
Public Safety	2,399,038	2,397,213	0	1,825
DGS-Traffic Control	2,609,357	2,609,357	0	0
Highway Dept	738,628	738,628	0	0
Town Board	1,655,119	1,386,316	268,803	0
Senior Enrichment	2,428,327	2,428,327	0	0
Consrvt & Waterways	4,233,734	4,233,734	0	0
DGS-Cemeteries	1,089,394	984,086	105,308	0
Animal Shelter	1,616,692	1,616,692	0	0
Parks & Recreation	174,272	0	16,125	158,147
Other Misc	1,538	0	0	1,538
Direct Billed	0	0	0	0
<b>Total</b>	<b>37,013,005</b>	<b>35,487,254</b>	<b>1,124,678</b>	<b>401,073</b>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
General Fund - Debt Service  
Nature and Extent of Services**

The Town accounts for various general fund debt service payments in organization 9700. Principal and interest payments paid during 2013 have been analyzed and allocated as follows:

- New Town Hall, Old Town Hall, New/Old Town Hall, and Merrick DPW Building: Total payments identified for each facility have been further allocated based on the net usable square footage assigned by department, respectively.
- Specific Departments: Payments identified by benefitting department have been directly assigned to each department.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Gen Fund-Debt Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,013,944			6,013,944
Gen Fund-Undistributed	5,000	63	5,063	
Town Comptroller		8,981	8,981	
Receiver of Taxes		31,899	31,899	
Total Allocated Additions:	5,000	40,943	45,943	45,943
Total To Be Allocated:	6,018,944	40,943		6,059,887



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Gen Fund-Debt Service**

	Total	General & Admin	New Town Hall	Old Town Hall	New/Old Town Hall
<b>Other Expense &amp; Cost</b>					
GF Debt Srvc-Principal & Interest	6,013,944	0	64,415	60,096	18,881
<b>Departmental Totals</b>					
Total Expenditures	6,013,944	0	64,415	60,096	18,881
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	6,013,944	0	64,415	60,096	18,881
<b>Allocation Step 1</b>					
Inbound- All Others	5,000	5,000	0	0	0
Reallocate Admin Costs		( 5,000)	54	50	16
1st Allocation	6,018,944	0	64,469	60,146	18,897
<b>Allocation Step 2</b>					
Inbound- All Others	40,943	40,943	0	0	0
Reallocate Admin Costs		( 40,943)	439	409	129
2nd Allocation	40,943	0	439	409	129
<b>Total For 0240 Gen Fund-Debt Service</b>					
Total Allocated	6,059,887	0	64,908	60,555	19,026



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Gen Fund-Debt Service**

	Merrick DPW Bldg	Specific Depts
<b>Other Expense &amp; Cost</b>		
GF Debt Srvc-Principal & Interest	2,479	5,868,073
<b>Departmental Totals</b>		
Total Expenditures	2,479	5,868,073
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	2,479	5,868,073
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	2	4,878
1st Allocation	2,481	5,872,951
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	17	39,949
2nd Allocation	17	39,949
<b>Total For 0240 Gen Fund-Debt Service</b>		
Total Allocated	2,498	5,912,900



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Gen Fund-Debt Service**

Activity - New Town Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	1,654	2.9276	1,887		1,887	13	1,900
Supervisor	8,334	14.7515	9,510		9,510	65	9,575
Town Clerk	13,209	23.3804	15,073		15,073	103	15,176
Town Attorney	9,217	16.3144	10,518		10,518	72	10,590
Information & Tech	5,207	9.2166	5,942		5,942	40	5,982
Town Board	4,165	7.3722	4,753		4,753	32	4,785
Tourism	560	0.9912	639		639	4	643
Building Department	11,197	19.8191	12,777		12,777	87	12,864
Board of Zoning	1,336	2.3648	1,525		1,525	10	1,535
Other Misc	1,617	2.8622	1,845		1,845	13	1,858
SubTotal	56,496	100.0000	64,469		64,469	439	64,908
Total	56,496	100.0000	64,469		64,469	439	64,908

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Gen Fund-Debt Service**

Activity - Old Town Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	28,459	54.5695	32,821		32,821	224	33,045
Town Comptroller	9,084	17.4183	10,476		10,476	71	10,547
Human Resources	2,778	5.3267	3,204		3,204	22	3,226
Civil Service	2,732	5.2385	3,151		3,151	21	3,172
Engineering	5,640	10.8145	6,505		6,505	44	6,549
Highway Dept	1,947	3.7333	2,245		2,245	15	2,260
Credit Union	300	0.5752	346		346	2	348
IDA	1,212	2.3240	1,398		1,398	10	1,408
SubTotal	52,152	100.0000	60,146		60,146	409	60,555
Total	52,152	100.0000	60,146		60,146	409	60,555

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Gen Fund-Debt Service**

Activity - New/Old Town Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	30,113	27.7162	5,239		5,239	36	5,275
Supervisor	8,334	7.6706	1,450		1,450	10	1,460
Town Comptroller	9,084	8.3609	1,580		1,580	11	1,591
Town Clerk	13,209	12.1576	2,297		2,297	16	2,313
Town Attorney	9,217	8.4834	1,603		1,603	11	1,614
Human Resources	2,778	2.5569	483		483	3	486
Civil Service	2,732	2.5145	475		475	3	478
Engineering	5,640	5.1911	981		981	7	988
Information & Tech	5,207	4.7925	906		906	6	912
Highway Dept	1,947	1.7920	339		339	2	341
Town Board	4,165	3.8335	724		724	5	729
Tourism	560	0.5154	97		97	1	98
Building Department	11,197	10.3058	1,947		1,947	13	1,960
Board of Zoning	1,336	1.2297	232		232	2	234
Credit Union	300	0.2761	52		52		52
IDA	1,212	1.1155	211		211	1	212
Other Misc	1,617	1.4883	281		281	2	283
SubTotal	108,648	100.0000	18,897		18,897	129	19,026
Total	108,648	100.0000	18,897		18,897	129	19,026

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Gen Fund-Debt Service**

Activity - Merrick DPW Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Engineering	539	1.4807	37		37		37
DGS-Traffic Control	29,844	81.9868	2,034		2,034	14	2,048
Sanitation Utility	3,417	9.3871	233		233	2	235
CSEA	2,601	7.1454	177		177	1	178
SubTotal	36,401	100.0000	2,481		2,481	17	2,498
Total	36,401	100.0000	2,481		2,481	17	2,498

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

**Town of Hempstead, New York**  
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**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Gen Fund-Debt Service**

Activity - Specific Depts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	80,452	1.3710	80,519		80,519	548	81,067
General Services	562,842	9.5916	563,310		563,310	3,832	567,142
Supervisor	4,264	0.0727	4,268		4,268	29	4,297
Town Comptroller	3,742	0.0638	3,745		3,745	25	3,770
Receiver of Taxes	328,220	5.5933	328,493		328,493	2,234	330,727
Town Clerk	28,797	0.4907	28,821		28,821	196	29,017
Town Attorney	2,749	0.0468	2,751		2,751	19	2,770
Human Resources	112	0.0019	112		112	1	113
Civil Service	397	0.0068	397		397	3	400
Engineering	16,311	0.2780	16,325		16,325	111	16,436
Information & Tech	869,659	14.8202	870,382		870,382	5,921	876,303
Public Safety	118,419	2.0180	118,517		118,517	806	119,323
DGS-Traffic Control	54,474	0.9283	54,519		54,519	371	54,890
Highway Dept	2,095	0.0357	2,097		2,097	14	2,111
Town Board	2,303	0.0392	2,305		2,305	16	2,321
Senior Enrichment	88,412	1.5067	88,486		88,486	602	89,088
Consrvtn & Waterways	1,211,106	20.6389	1,212,113		1,212,113	8,245	1,220,358
DGS-Cemeteries	198,604	3.3845	198,769		198,769	1,352	200,121
Animal Shelter	156,621	2.6690	156,751		156,751	1,066	157,817
Other Misc	2,138,494	36.4429	2,140,271		2,140,271	14,558	2,154,829
SubTotal	5,868,073	100.0000	5,872,951		5,872,951	39,949	5,912,900
Total	5,868,073	100.0000	5,872,951		5,872,951	39,949	5,912,900



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department Gen Fund-Debt Service**

Allocation Basis: Total General Fund Debt Payments by Department

Allocation Source: Town Comptroller-Debt Service Analysis

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Gen Fund-Debt Service**

Receiving Department	Total	New Town Hall	Old Town Hall	New/Old Town Hall	Merrick DPW Bldg	Specific Depts
Insurance	81,067	0	0	0	0	81,067
General Services	607,362	1,900	33,045	5,275	0	567,142
Supervisor	15,332	9,575	0	1,460	0	4,297
Town Comptroller	15,908	0	10,547	1,591	0	3,770
Receiver of Taxes	330,727	0	0	0	0	330,727
Town Clerk	46,506	15,176	0	2,313	0	29,017
Town Attorney	14,974	10,590	0	1,614	0	2,770
Human Resources	3,825	0	3,226	486	0	113
Civil Service	4,050	0	3,172	478	0	400
Engineering	24,010	0	6,549	988	37	16,436
Information & Tech	883,197	5,982	0	912	0	876,303
Public Safety	119,323	0	0	0	0	119,323
DGS-Traffic Control	56,938	0	0	0	2,048	54,890
Highway Dept	4,712	0	2,260	341	0	2,111
Town Board	7,835	4,785	0	729	0	2,321
Tourism	741	643	0	98	0	0
Senior Enrichment	89,088	0	0	0	0	89,088
Consrvt & Waterways	1,220,358	0	0	0	0	1,220,358
DGS-Cemeteries	200,121	0	0	0	0	200,121
Animal Shelter	157,817	0	0	0	0	157,817
Building Department	14,824	12,864	0	1,960	0	0
Board of Zoning	1,769	1,535	0	234	0	0
Sanitation Utility	235	0	0	0	235	0
Credit Union	400	0	348	52	0	0
IDA	1,620	0	1,408	212	0	0
CSEA	178	0	0	0	178	0
Other Misc	2,156,970	1,858	0	283	0	2,154,829



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Gen Fund-Debt Service**

Receiving Department	Total	New Town Hall	Old Town Hall	New/Old Town Hall	Merrick DPW Bldg	Specific Depts
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<u>6,059,887</u>	<u>64,908</u>	<u>60,555</u>	<u>19,026</u>	<u>2,498</u>	<u>5,912,900</u>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Insurance  
Nature and Extent of Services**

The Town accounts for various types of insurance and other liability related general fund expenditures in organization 1910. The fire & liability premium has been allocated first to specific property locations based on the property valuation for each. Then the policy cost applicable to New Town Hall, Old Town Hall, Annex Building and Merrick DPW Building has been further allocated based on the net usable square footage assigned by department in each facility, respectively. Fire & liability costs associated with other buildings have been allocated to each respective department. Tort liability expenditures have been allocated based on the number of claims filed by department within the general fund. Workers' compensation expenditures have been allocated based on total salaries and wages by department within the general fund. Public Officials liability insurance has been allocated based on the number of employees by department who are covered by the policy.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,690,450			1,690,450
Gen Fund-Debt Service	80,519	548	81,067	
Town Comptroller		97,881	97,881	
Receiver of Taxes		8,967	8,967	
Town Clerk		1,923	1,923	
Total Allocated Additions:	80,519	109,319	189,838	189,838
Total To Be Allocated:	1,770,969	109,319		1,880,288





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Total	General & Admin	New Town Hall	Old Town Hall	Annex Building
<b>Other Expense &amp; Cost</b>					
Fire & Liability Insurance	186,879	0	70,408	41,441	27,272
Tort Liability	318,932	0	0	0	0
Workers' Compensation	1,184,639	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,690,450	0	70,408	41,441	27,272
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,690,450	0	70,408	41,441	27,272
<b>Allocation Step 1</b>					
Inbound- All Others	80,519	80,519	0	0	0
Reallocate Admin Costs		( 80,519)	3,354	1,974	1,299
1st Allocation	1,770,969	0	73,762	43,415	28,571
<b>Allocation Step 2</b>					
Inbound- All Others	109,319	109,319	0	0	0
Reallocate Admin Costs		( 109,319)	4,553	2,680	1,764
2nd Allocation	109,319	0	4,553	2,680	1,764
<b>Total For 0020 Insurance</b>					
Total Allocated	1,880,288	0	78,315	46,095	30,335



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Merrick DPW Bldg	Other Buildings	Tort Liability	Workers' Comp	Public Officials
<b>Other Expense &amp; Cost</b>					
Fire & Liability Insurance	7,831	20,548	0	0	19,379
Tort Liability	0	0	318,932	0	0
Workers' Compensation	0	0	0	1,184,639	0
<b>Departmental Totals</b>					
Total Expenditures	7,831	20,548	318,932	1,184,639	19,379
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	7,831	20,548	318,932	1,184,639	19,379
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	373	979	15,191	56,426	923
1st Allocation	8,204	21,527	334,123	1,241,065	20,302
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	506	1,329	20,625	76,609	1,253
2nd Allocation	506	1,329	20,625	76,609	1,253
<b>Total For 0020 Insurance</b>					
Total Allocated	8,710	22,856	354,748	1,317,674	21,555



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - New Town Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	1,654	2.9276	2,159		2,159	133	2,292
Supervisor	8,334	14.7515	10,881		10,881	672	11,553
Town Clerk	13,209	23.3804	17,247		17,247	1,064	18,311
Town Attorney	9,217	16.3144	12,034		12,034	743	12,777
Information & Tech	5,207	9.2166	6,798		6,798	420	7,218
Town Board	4,165	7.3722	5,438		5,438	336	5,774
Tourism	560	0.9912	731		731	45	776
Building Department	11,197	19.8191	14,619		14,619	902	15,521
Board of Zoning	1,336	2.3648	1,744		1,744	108	1,852
Other Misc	1,617	2.8622	2,111		2,111	130	2,241
SubTotal	56,496	100.0000	73,762		73,762	4,553	78,315
Total	56,496	100.0000	73,762		73,762	4,553	78,315

Allocation Basis: Net Usable Square Footage Assigned by Department  
Allocation Source: Engineering

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Old Town Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	28,459	54.5695	23,691		23,691	1,463	25,154
Town Comptroller	9,084	17.4183	7,562		7,562	467	8,029
Human Resources	2,778	5.3267	2,313		2,313	143	2,456
Civil Service	2,732	5.2385	2,274		2,274	140	2,414
Engineering	5,640	10.8145	4,695		4,695	290	4,985
Highway Dept	1,947	3.7333	1,621		1,621	100	1,721
Credit Union	300	0.5752	250		250	15	265
IDA	1,212	2.3240	1,009		1,009	62	1,071
SubTotal	52,152	100.0000	43,415		43,415	2,680	46,095
Total	52,152	100.0000	43,415		43,415	2,680	46,095

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Annex Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	156	0.3005	86		86	5	91
Receiver of Taxes	14,454	27.8395	7,954		7,954	491	8,445
Public Safety	4,252	8.1897	2,340		2,340	144	2,484
Senior Enrichment	5,694	10.9671	3,133		3,133	193	3,326
Planning & Econ Dev	5,508	10.6088	3,031		3,031	187	3,218
Parks & Recreation	19,257	37.0905	10,597		10,597	656	11,253
Urban Renewal	2,598	5.0039	1,430		1,430	88	1,518
SubTotal	51,919	100.0000	28,571		28,571	1,764	30,335
Total	51,919	100.0000	28,571		28,571	1,764	30,335

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Merrick DPW Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Engineering	539	1.4807	121		121	7	128
DGS-Traffic Control	29,844	81.9868	6,727		6,727	416	7,143
Sanitation Utility	3,417	9.3871	770		770	47	817
CSEA	2,601	7.1454	586		586	36	622
SubTotal	36,401	100.0000	8,204		8,204	506	8,710
Total	36,401	100.0000	8,204		8,204	506	8,710

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Consrvt & Waterways	7,160	34.8453	7,501		7,501	463	7,964
DGS-Cemeteries	3,350	16.3033	3,510		3,510	217	3,727
Animal Shelter	4,053	19.7245	4,246		4,246	262	4,508
Other Misc	5,985	29.1269	6,270		6,270	387	6,657
SubTotal	20,548	100.0000	21,527		21,527	1,329	22,856
Total	20,548	100.0000	21,527		21,527	1,329	22,856

Allocation Basis: Policy Costs by Department

Allocation Source: Town Comptroller-Analysis of Liability Insurance

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Tort Liability

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	29	58.0000	193,792		193,792	11,961	205,753
Human Resources	1	2.0000	6,682		6,682	413	7,095
Engineering	4	8.0000	26,730		26,730	1,650	28,380
Public Safety	1	2.0000	6,682		6,682	413	7,095
DGS-Traffic Control	6	12.0000	40,095		40,095	2,475	42,570
Senior Enrichment	4	8.0000	26,730		26,730	1,650	28,380
Consrvtm & Waterways	2	4.0000	13,365		13,365	825	14,190
Animal Shelter	3	6.0000	20,047		20,047	1,238	21,285
SubTotal	50	100.0000	334,123		334,123	20,625	354,748
Total	50	100.0000	334,123		334,123	20,625	354,748

Allocation Basis: Number of Claims Filed by Department-General Fund

Allocation Source: Town Attorney





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Workers' Comp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	10,167,703	14.9960	186,109		186,109	11,487	197,596
Supervisor	1,977,790	2.9170	36,201		36,201	2,235	38,436
Town Comptroller	4,059,920	5.9878	74,313		74,313	4,587	78,900
Receiver of Taxes	3,790,443	5.5904	69,380		69,380	4,283	73,663
Town Clerk	4,651,779	6.8607	85,146		85,146	5,256	90,402
Town Attorney	3,946,227	5.8201	72,232		72,232	4,459	76,691
Human Resources	1,395,928	2.0588	25,551		25,551	1,577	27,128
Civil Service	884,338	1.3043	16,187		16,187	999	17,186
Engineering	2,872,714	4.2369	52,582		52,582	3,246	55,828
Information & Tech	2,732,614	4.0302	50,018		50,018	3,088	53,106
Public Safety	4,580,187	6.7551	83,836		83,836	5,175	89,011
DGS-Traffic Control	4,985,513	7.3529	91,255		91,255	5,633	96,888
Highway Dept	1,411,245	2.0814	25,831		25,831	1,595	27,426
Town Board	2,648,735	3.9065	48,482		48,482	2,993	51,475
Senior Enrichment	4,639,633	6.8428	84,924		84,924	5,242	90,166
Consrvtn & Waterways	8,089,098	11.9303	148,063		148,063	9,140	157,203
DGS-Cemeteries	1,880,224	2.7731	34,416		34,416	2,124	36,540
Animal Shelter	3,088,898	4.5557	56,539		56,539	3,490	60,029
<b>SubTotal</b>	<b>67,802,989</b>	<b>100.0000</b>	<b>1,241,065</b>		<b>1,241,065</b>	<b>76,609</b>	<b>1,317,674</b>
<b>Total</b>	<b>67,802,989</b>	<b>100.0000</b>	<b>1,241,065</b>		<b>1,241,065</b>	<b>76,609</b>	<b>1,317,674</b>

Allocation Basis: Salaries and Wages by Department-General Fund  
Allocation Source: Town Comptroller-Detail Listing of Obligations vs. Budget

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Public Officials

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Supervisor	2	33.3332	6,766		6,766	417	7,183
Receiver of Taxes	1	16.6667	3,384		3,384	209	3,593
Town Clerk	1	16.6667	3,384		3,384	209	3,593
Highway Dept	1	16.6667	3,384		3,384	209	3,593
Town Board	1	16.6667	3,384		3,384	209	3,593
SubTotal	6	100.0000	20,302		20,302	1,253	21,555
Total	6	100.0000	20,302		20,302	1,253	21,555

Allocation Basis: Employees (Head Count) By Applicable Dept  
 Allocation Source: Last Annual Payroll

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Total	New Town Hall	Old Town Hall	Annex Building	Merrick DPW Bldg	Other Buildings	Tort Liability
General Services	430,886	2,292	25,154	91	0	0	205,753
Supervisor	57,172	11,553	0	0	0	0	0
Town Comptroller	86,929	0	8,029	0	0	0	0
Receiver of Taxes	85,701	0	0	8,445	0	0	0
Town Clerk	112,306	18,311	0	0	0	0	0
Town Attorney	89,468	12,777	0	0	0	0	0
Human Resources	36,679	0	2,456	0	0	0	7,095
Civil Service	19,600	0	2,414	0	0	0	0
Engineering	89,321	0	4,985	0	128	0	28,380
Information & Tech	60,324	7,218	0	0	0	0	0
Public Safety	98,590	0	0	2,484	0	0	7,095
DGS-Traffic Control	146,601	0	0	0	7,143	0	42,570
Highway Dept	32,740	0	1,721	0	0	0	0
Town Board	60,842	5,774	0	0	0	0	0
Tourism	776	776	0	0	0	0	0
Senior Enrichment	121,872	0	0	3,326	0	0	28,380
Consrvtn & Waterways	179,357	0	0	0	0	7,964	14,190
DGS-Cemeteries	40,267	0	0	0	0	3,727	0
Animal Shelter	85,822	0	0	0	0	4,508	21,285
Building Department	15,521	15,521	0	0	0	0	0
Board of Zoning	1,852	1,852	0	0	0	0	0
Planning & Econ Dev	3,218	0	0	3,218	0	0	0
Sanitation Utility	817	0	0	0	817	0	0
Parks & Recreation	11,253	0	0	11,253	0	0	0
Credit Union	265	0	265	0	0	0	0
Urban Renewal	1,518	0	0	1,518	0	0	0
IDA	1,071	0	1,071	0	0	0	0
CSEA	622	0	0	0	622	0	0
Other Misc	8,898	2,241	0	0	0	6,657	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Total	New Town Hall	Old Town Hall	Annex Building	Merrick DPW Bldg	Other Buildings	Tort Liability
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<u>1,880,288</u>	<u>78,315</u>	<u>46,095</u>	<u>30,335</u>	<u>8,710</u>	<u>22,856</u>	<u>354,748</u>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Workers' Comp	Public Officials
General Services	197,596	0
Supervisor	38,436	7,183
Town Comptroller	78,900	0
Receiver of Taxes	73,663	3,593
Town Clerk	90,402	3,593
Town Attorney	76,691	0
Human Resources	27,128	0
Civil Service	17,186	0
Engineering	55,828	0
Information & Tech	53,106	0
Public Safety	89,011	0
DGS-Traffic Control	96,888	0
Highway Dept	27,426	3,593
Town Board	51,475	3,593
Tourism	0	0
Senior Enrichment	90,166	0
Consrvtn & Waterways	157,203	0
DGS-Cemeteries	36,540	0
Animal Shelter	60,029	0
Building Department	0	0
Board of Zoning	0	0
Planning & Econ Dev	0	0
Sanitation Utility	0	0
Parks & Recreation	0	0
Credit Union	0	0
Urban Renewal	0	0
IDA	0	0
CSEA	0	0
Other Misc	0	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Workers' Comp	Public Officials
Direct Billed	0	0
Total	<u>1,317,674</u>	<u>21,555</u>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
General Services  
Nature and Extent of Services**

The Department of General Services performs an important role by overseeing all activities of its sub-division departments, which are Traffic Control, Animal Shelter, Cemeteries, and Street Lighting.

The department's primary responsibility is planning, design, and the advertising and receiving of bids of all public works jobs and monitoring construction in progress (except for Highway and Park & Recreation facilities). The department is also responsible for all Town buildings, including maintenance of the heating, ventilation, and air conditioning systems and custodial services. It also provides reproduction, mail, microfilm, and photography services, maintains the Town's integrated telephone system, and operates the vehicle repair center. Functional cost pools and corresponding allocation bases are as follows:

- DGS Administration: Allocated on the basis of employees managed by department.
- New/Old Town Hall, Annex Building and Merrick DPW Building: Costs identified for each facility have been further allocated based on the net usable square footage assigned by department, respectively.
- Cemetery Building: Directly allocated to DGS-Cemeteries.
- Animal Shelter: Directly allocated to Animal Shelter.
- Vehicle Maintenance: Allocated on the basis of yearly maintenance costs by department within the general fund.
- Fuel/Oil Usage: Allocated on the basis of yearly fuel costs by department within the general fund.
- Microfilm, Photography and Reproduction Services: Allocated on the basis of work orders by department, respectively.
- Mail Service: Allocated on the basis of yearly mail usage costs by department.
- Telephone Service: Allocated on the basis of telephone extensions by department.
- St. George's Church: Directly allocated to other miscellaneous.
- Other Departments: Costs associated with individuals who are assigned to other Town departments but whose wages were not charged back have been allocated to benefiting departments based on actual salaries and wages paid.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department General Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,880,889			16,880,889
Gen Fund-Undistributed	5,255,561	66,089	5,321,650	
Gen Fund-Debt Service	603,257	4,105	607,362	
Insurance	405,837	25,049	430,886	
General Services		2,810,228	2,810,228	
Supervisor		384,797	384,797	
Town Comptroller		606,029	606,029	
Receiver of Taxes		89,540	89,540	
Town Clerk		31,243	31,243	
Town Attorney		351,874	351,874	
Human Resources		192,002	192,002	
Civil Service		114,262	114,262	
Information & Tech		331,106	331,106	
Public Safety		3,495,689	3,495,689	
DGS-Traffic Control		332,930	332,930	
Town Board		590,536	590,536	
Total Allocated Additions:	6,264,655	9,425,479	15,690,134	15,690,134
Total To Be Allocated:	23,145,544	9,425,479		32,571,023





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Services**

	Total	General & Admin	DGS Admin	New/Old Town Hall	Annex Building
<b>Wages &amp; Benefits</b>					
Salaries & Wages	10,167,703	0	1,071,023	1,892,302	904,264
<b>Other Expense &amp; Cost</b>					
Maint of Equipment	119,945	0	15,005	26,509	12,666
Office Expense	12,606	0	1,577	2,786	1,331
Building Maintenance	407,779	0	0	193,964	92,689
Utilities	1,025,039	0	0	569,520	206,532
Rents-Space	258,108	0	0	98,124	46,176
Auto Expense	286,283	0	0	0	0
Fees & Services	104,720	0	13,100	23,144	11,058
Postage	2,233,691	0	0	0	0
Telephone & Radio	434,225	0	0	0	0
Rent Ofc Equipment	261,331	0	32,693	57,752	27,597
Eq Lease/Purchase	345,045	0	0	345,045	0
Clothing & Supplies	28,264	0	3,536	6,245	2,985
Reproduction	406,317	0	0	0	0
Photography	13,613	0	0	0	0
Microfilm	1,617	0	0	0	0
Gas (Utility)	256,279	0	0	178,759	16,909
Fuel Oil	431,886	0	0	0	0
Janitorial Supplies	76,821	0	0	47,271	22,589
Building Supplies	9,617	0	0	4,574	2,186
<b>Departmental Totals</b>					
Total Expenditures	16,880,889	0	1,136,934	3,445,995	1,346,982
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	16,880,889	0	1,136,934	3,445,995	1,346,982



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Services**

	Total	General & Admin	DGS Admin	New/Old Town Hall	Annex Building
<b>Allocation Step 1</b>					
Inbound- Gen Fund-Undistributed: Fringe Benefits	5,255,561	0	553,411	978,061	467,219
Inbound- Insurance: Workers' Comp	186,109	0	19,597	34,637	16,545
Inbound- Gen Fund-Debt Service: Specific Depts	563,310	0	440,001	0	0
Inbound- All Others	259,675	0	32,485	57,388	27,422
1st Allocation	23,145,544	0	2,182,428	4,516,081	1,858,168
<b>Allocation Step 2</b>					
Inbound- Gen Fund-Undistributed: Fringe Benefits	66,089	0	6,959	12,300	5,875
Inbound- Insurance: Workers' Comp	11,487	0	1,210	2,138	1,021
Inbound- General Services: DGS Admin	1,124,534	0	0	284,170	135,731
Inbound- Information & Tech: Appl & Tech Sprt	166,686	0	78,342	0	0
Inbound- Information & Tech: PC Support	164,420	0	76,126	0	0
Inbound- Public Safety: Security Services	3,495,689	0	0	3,084,946	385,574
Inbound- Gen Fund-Debt Service: Specific Depts	3,832	0	2,994	0	0
Inbound- All Others	4,392,742	0	549,532	970,795	463,874
2nd Allocation	9,425,479	0	715,163	4,354,349	992,075
<b>Total For 0030 General Services</b>					
Total Allocated	32,571,023	0	2,897,591	8,870,430	2,850,243



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Services**

	Merrick DPW Bldg	Cemetery Bldg	Animal Shelter	Vehicle Maint	Fuel/Oil Usage
<b>Wages &amp; Benefits</b>					
Salaries & Wages	376,689	35,671	278,669	867,112	0
<b>Other Expense &amp; Cost</b>					
Maint of Equipment	5,278	504	3,910	12,150	0
Office Expense	555	53	411	1,277	0
Building Maintenance	64,985	6,154	28,564	21,423	0
Utilities	78,942	0	131,719	38,326	0
Rents-Space	0	0	0	0	0
Auto Expense	0	0	0	286,283	0
Fees & Services	4,608	440	3,414	10,608	0
Postage	0	0	0	0	0
Telephone & Radio	0	0	0	0	0
Rent Ofc Equipment	11,499	1,098	8,519	26,473	0
Eq Lease/Purchase	0	0	0	0	0
Clothing & Supplies	1,244	119	921	2,863	0
Reproduction	0	0	0	0	0
Photography	0	0	0	0	0
Microfilm	0	0	0	0	0
Gas (Utility)	24,899	0	11,544	24,168	0
Fuel Oil	0	0	0	0	431,886
Janitorial Supplies	0	0	6,961	0	0
Building Supplies	1,533	145	674	505	0
<b>Departmental Totals</b>					
Total Expenditures	570,232	44,184	475,306	1,291,188	431,886
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	570,232	44,184	475,306	1,291,188	431,886



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Services**

	Merrick DPW Bldg	Cemetery Bldg	Animal Shelter	Vehicle Maint	Fuel/Oil Usage
<b>Allocation Step 1</b>					
Inbound- Gen Fund-Undistributed: Fringe Benefits	194,456	18,394	144,002	448,299	0
Inbound- Insurance: Workers' Comp	6,886	651	5,099	15,875	0
Inbound- Gen Fund-Debt Service: Specific Depts	0	0	0	0	38,080
Inbound- All Others	11,426	1,091	8,465	26,305	0
1st Allocation	783,000	64,320	632,872	1,781,667	469,966
<b>Allocation Step 2</b>					
Inbound- Gen Fund-Undistributed: Fringe Benefits	2,445	231	1,811	5,637	0
Inbound- Insurance: Workers' Comp	425	40	315	980	0
Inbound- General Services: DGS Admin	56,564	5,398	41,833	130,221	0
Inbound- Information & Tech: Appl & Tech Sprt	0	0	0	10,868	0
Inbound- Information & Tech: PC Support	0	0	0	12,184	0
Inbound- Public Safety: Security Services	25,169	0	0	0	0
Inbound- Gen Fund-Debt Service: Specific Depts	0	0	0	0	259
Inbound- All Others	193,281	18,450	143,203	444,985	0
2nd Allocation	277,884	24,119	187,162	604,875	259
<b>Total For 0030 General Services</b>					
Total Allocated	1,060,884	88,439	820,034	2,386,542	470,225



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Services**

	Microfilm	Photography	Reproduction	Mail	Telephone
<b>Wages &amp; Benefits</b>					
Salaries & Wages	236,445	644,762	1,728,545	406,263	118,658
<b>Other Expense &amp; Cost</b>					
Maint of Equipment	3,310	9,032	24,217	5,697	1,667
Office Expense	348	949	2,545	599	175
Building Maintenance	0	0	0	0	0
Utilities	0	0	0	0	0
Rents-Space	0	0	0	0	0
Auto Expense	0	0	0	0	0
Fees & Services	2,890	7,885	21,143	4,974	1,456
Postage	0	0	0	2,233,691	0
Telephone & Radio	0	0	0	0	434,225
Rent Ofc Equipment	7,213	19,678	52,763	12,413	3,633
Eq Lease/Purchase	0	0	0	0	0
Clothing & Supplies	780	2,128	5,707	1,343	393
Reproduction	0	0	406,317	0	0
Photography	0	13,613	0	0	0
Microfilm	1,617	0	0	0	0
Gas (Utility)	0	0	0	0	0
Fuel Oil	0	0	0	0	0
Janitorial Supplies	0	0	0	0	0
Building Supplies	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	252,603	698,047	2,241,237	2,664,980	560,207
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	252,603	698,047	2,241,237	2,664,980	560,207



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Services**

	Microfilm	Photography	Reproduction	Mail	Telephone
<b>Allocation Step 1</b>					
Inbound- Gen Fund-Undistributed: Fringe Benefits	122,455	333,203	893,445	210,222	61,490
Inbound- Insurance: Workers' Comp	4,336	11,799	31,639	7,444	2,177
Inbound- Gen Fund-Debt Service: Specific Depts	0	0	42,361	24,898	17,970
Inbound- All Others	7,167	19,554	52,428	12,335	3,609
1st Allocation	386,561	1,062,603	3,261,110	2,919,879	645,453
<b>Allocation Step 2</b>					
Inbound- Gen Fund-Undistributed: Fringe Benefits	1,540	4,190	11,235	2,644	773
Inbound- Insurance: Workers' Comp	268	728	1,953	459	134
Inbound- General Services: DGS Admin	35,535	96,822	259,542	60,950	17,768
Inbound- Information & Tech: Appl & Tech Sprt	0	0	77,476	0	0
Inbound- Information & Tech: PC Support	0	21,309	54,801	0	0
Inbound- Public Safety: Security Services	0	0	0	0	0
Inbound- Gen Fund-Debt Service: Specific Depts	0	0	288	169	122
Inbound- All Others	121,240	330,773	886,895	208,655	61,059
2nd Allocation	158,583	453,822	1,292,190	272,877	79,856
<b>Total For 0030 General Services</b>					
Total Allocated	545,144	1,516,425	4,553,300	3,192,756	725,309



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Services**

	Other Departments	St. George's Church
<b>Wages &amp; Benefits</b>		
Salaries & Wages	1,607,300	0
<b>Other Expense &amp; Cost</b>		
Maint of Equipment	0	0
Office Expense	0	0
Building Maintenance	0	0
Utilities	0	0
Rents-Space	0	113,808
Auto Expense	0	0
Fees & Services	0	0
Postage	0	0
Telephone & Radio	0	0
Rent Ofc Equipment	0	0
Eq Lease/Purchase	0	0
Clothing & Supplies	0	0
Reproduction	0	0
Photography	0	0
Microfilm	0	0
Gas (Utility)	0	0
Fuel Oil	0	0
Janitorial Supplies	0	0
Building Supplies	0	0
<b>Departmental Totals</b>		
Total Expenditures	1,607,300	113,808
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	1,607,300	113,808



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Services**

	Other Departments	St. George's Church
<b>Allocation Step 1</b>		
Inbound- Gen Fund-Undistributed: Fringe Benefits	830,904	0
Inbound- Insurance: Workers' Comp	29,424	0
Inbound- Gen Fund-Debt Service: Specific Depts	0	0
Inbound- All Others	0	0
1st Allocation	2,467,628	113,808
<b>Allocation Step 2</b>		
Inbound- Gen Fund-Undistributed: Fringe Benefits	10,449	0
Inbound- Insurance: Workers' Comp	1,816	0
Inbound- General Services: DGS Admin	0	0
Inbound- Information & Tech: Appl & Tech Sprt	0	0
Inbound- Information & Tech: PC Support	0	0
Inbound- Public Safety: Security Services	0	0
Inbound- Gen Fund-Debt Service: Specific Depts	0	0
Inbound- All Others	0	0
2nd Allocation	12,265	0
<b>Total For 0030 General Services</b>		
Total Allocated	2,479,893	113,808





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department General Services**

Activity - DGS Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	135	51.5267	1,124,534		1,124,534		1,124,534
DGS-Traffic Control	65	24.8092	541,442		541,442	366,028	907,470
DGS-Cemeteries	23	8.7786	191,587		191,587	129,518	321,105
Animal Shelter	39	14.8855	324,865		324,865	219,617	544,482
SubTotal	262	100.0000	2,182,428		2,182,428	715,163	2,897,591
Total	262	100.0000	2,182,428		2,182,428	715,163	2,897,591

Allocation Basis: Employees Managed by Department

Allocation Source: Last Annual Payroll

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department General Services**

Activity - New/Old Town Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	30,113	27.7162	1,251,684		1,251,684		1,251,684
Supervisor	8,334	7.6706	346,412		346,412	462,076	808,488
Town Comptroller	9,084	8.3609	377,587		377,587	503,660	881,247
Town Clerk	13,209	12.1576	549,048		549,048	732,369	1,281,417
Town Attorney	9,217	8.4834	383,115		383,115	511,034	894,149
Human Resources	2,778	2.5569	115,471		115,471	154,025	269,496
Civil Service	2,732	2.5145	113,559		113,559	151,475	265,034
Engineering	5,640	5.1911	234,433		234,433	312,708	547,141
Information & Tech	5,207	4.7925	216,435		216,435	288,701	505,136
Highway Dept	1,947	1.7920	80,929		80,929	107,951	188,880
Town Board	4,165	3.8335	173,123		173,123	230,927	404,050
Tourism	560	0.5154	23,277		23,277	31,049	54,326
Building Department	11,197	10.3058	465,416		465,416	620,814	1,086,230
Board of Zoning	1,336	1.2297	55,532		55,532	74,074	129,606
Credit Union	300	0.2761	12,470		12,470	16,633	29,103
IDA	1,212	1.1155	50,378		50,378	67,199	117,577
Other Misc	1,617	1.4883	67,212		67,212	89,654	156,866
SubTotal	108,648	100.0000	4,516,081		4,516,081	4,354,349	8,870,430
Total	108,648	100.0000	4,516,081		4,516,081	4,354,349	8,870,430

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department General Services**

Activity - Annex Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	156	0.3005	5,583		5,583		5,583
Receiver of Taxes	14,454	27.8395	517,305		517,305	277,021	794,326
Public Safety	4,252	8.1897	152,178		152,178	81,493	233,671
Senior Enrichment	5,694	10.9671	203,787		203,787	109,130	312,917
Planning & Econ Dev	5,508	10.6088	197,130		197,130	105,565	302,695
Parks & Recreation	19,257	37.0905	689,203		689,203	369,073	1,058,276
Urban Renewal	2,598	5.0039	92,982		92,982	49,793	142,775
SubTotal	51,919	100.0000	1,858,168		1,858,168	992,075	2,850,243
Total	51,919	100.0000	1,858,168		1,858,168	992,075	2,850,243

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department General Services**

Activity - Merrick DPW Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Engineering	539	1.4807	11,594		11,594	4,115	15,709
DGS-Traffic Control	29,844	81.9868	641,956		641,956	227,828	869,784
Sanitation Utility	3,417	9.3871	73,501		73,501	26,085	99,586
CSEA	2,601	7.1454	55,949		55,949	19,856	75,805
SubTotal	36,401	100.0000	783,000		783,000	277,884	1,060,884
Total	36,401	100.0000	783,000		783,000	277,884	1,060,884

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

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Activity - Cemetery Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DGS-Cemeteries	100.00	100.0000	64,320		64,320	24,119	88,439
SubTotal	100.00	100.0000	64,320		64,320	24,119	88,439
Total	100.00	100.0000	64,320		64,320	24,119	88,439

Allocation Basis: Directly Allocated to DGS-Cemeteries

Allocation Source: General Services

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Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Shelter	100.00	100.0000	632,872		632,872	187,162	820,034
SubTotal	100.00	100.0000	632,872		632,872	187,162	820,034
Total	100.00	100.0000	632,872		632,872	187,162	820,034

Allocation Basis: Directly Allocated to Animal Shelter  
 Allocation Source: General Services

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Activity - Vehicle Maint

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	25,329	12.0235	214,219		214,219		214,219
Supervisor	3,487	1.6553	29,491		29,491	11,381	40,872
Town Comptroller	364	0.1728	3,079		3,079	1,188	4,267
Receiver of Taxes	125	0.0593	1,057		1,057	408	1,465
Town Clerk	2,233	1.0600	18,886		18,886	7,288	26,174
Town Attorney	1,205	0.5720	10,191		10,191	3,933	14,124
Human Resources	666	0.3161	5,633		5,633	2,174	7,807
Engineering	11,130	5.2833	94,132		94,132	36,325	130,457
Information & Tech	125	0.0593	1,057		1,057	408	1,465
Public Safety	18,142	8.6119	153,435		153,435	59,210	212,645
Town Board	2,274	1.0795	19,232		19,232	7,422	26,654
Senior Enrichment	34,984	16.6067	295,876		295,876	114,178	410,054
DGS-Cemeteries	103,944	49.3417	879,103		879,103	339,244	1,218,347
Animal Shelter	6,649	3.1562	56,234		56,234	21,700	77,934
DOOR	5	0.0024	42		42	16	58
SubTotal	210,662	100.0000	1,781,667		1,781,667	604,875	2,386,542
Total	210,662	100.0000	1,781,667		1,781,667	604,875	2,386,542

Allocation Basis: Yearly Maintenance Costs by Department-General Fund

Allocation Source: General Services



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Activity - Fuel/Oil Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	38,582	10.0859	47,400		47,400		47,400
Supervisor	6,931	1.8119	8,515		8,515	5	8,520
Town Comptroller	968	0.2531	1,189		1,189	1	1,190
Receiver of Taxes	1,764	0.4611	2,167		2,167	1	2,168
Town Clerk	5,795	1.5149	7,120		7,120	4	7,124
Town Attorney	5,346	1.3975	6,568		6,568	4	6,572
Human Resources	951	0.2486	1,168		1,168	1	1,169
Engineering	30,094	7.8670	36,972		36,972	23	36,995
Information & Tech	1,764	0.4611	2,167		2,167	1	2,168
Public Safety	64,484	16.8571	79,223		79,223	49	79,272
Town Board	1,274	0.3330	1,565		1,565	1	1,566
Senior Enrichment	91,948	24.0367	112,966		112,966	69	113,035
Housing Authority	23,924	6.2541	29,392		29,392	18	29,410
Consrvtm & Waterways	32	0.0084	39		39		39
DGS-Cemeteries	56,740	14.8327	69,709		69,709	43	69,752
Animal Shelter	47,813	12.4991	58,741		58,741	36	58,777
DOOR	4,123	1.0778	5,065		5,065	3	5,068
SubTotal	382,533	100.0000	469,966		469,966	259	470,225
Total	382,533	100.0000	469,966		469,966	259	470,225

Allocation Basis: Yearly Fuel Costs by Department-General Fund  
Allocation Source: General Services



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Activity - Microfilm

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	5	0.8881	3,433		3,433		3,433
Receiver of Taxes	9	1.5986	6,179		6,179	2,558	8,737
Town Attorney	1	0.1776	687		687	284	971
DGS-Traffic Control	1	0.1776	687		687	284	971
Highway Dept	1	0.1776	687		687	284	971
Building Department	543	96.4476	372,828		372,828	154,320	527,148
Parks & Recreation	3	0.5329	2,060		2,060	853	2,913
SubTotal	563	100.0000	386,561		386,561	158,583	545,144
Total	563	100.0000	386,561		386,561	158,583	545,144

Allocation Basis: Work Orders by Department

Allocation Source: General Services



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Activity - Photography

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Supervisor	642	26.5399	282,014		282,014	120,444	402,458
Receiver of Taxes	78	3.2245	34,263		34,263	14,633	48,896
Town Clerk	290	11.9884	127,389		127,389	54,406	181,795
Town Board	1,351	55.8495	593,459		593,459	253,458	846,917
Other Misc	58	2.3977	25,478		25,478	10,881	36,359
SubTotal	2,419	100.0000	1,062,603		1,062,603	453,822	1,516,425
Total	2,419	100.0000	1,062,603		1,062,603	453,822	1,516,425

Allocation Basis: Work Orders by Department

Allocation Source: General Services

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**For Department General Services**

Activity - Reproduction

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	75	3.3422	108,994		108,994		108,994
Supervisor	79	3.5205	114,807		114,807	47,065	161,872
Town Comptroller	22	0.9804	31,972		31,972	13,107	45,079
Receiver of Taxes	111	4.9465	161,312		161,312	66,129	227,441
Town Clerk	165	7.3529	239,787		239,787	98,299	338,086
Town Attorney	19	0.8467	27,612		27,612	11,319	38,931
Human Resources	10	0.4456	14,533		14,533	5,958	20,491
Civil Service	47	2.0945	68,303		68,303	28,000	96,303
Engineering	10	0.4456	14,533		14,533	5,958	20,491
Information & Tech	5	0.2228	7,266		7,266	2,979	10,245
Public Safety	16	0.7130	23,252		23,252	9,532	32,784
DGS-Traffic Control	17	0.7576	24,705		24,705	10,128	34,833
Highway Dept	85	3.7879	123,527		123,527	50,639	174,166
Town Board	378	16.8453	549,330		549,330	225,191	774,521
Tourism	22	0.9804	31,972		31,972	13,107	45,079
Senior Enrichment	316	14.0820	459,229		459,229	188,258	647,487
Consrvtn & Waterways	20	0.8913	29,065		29,065	11,915	40,980
DGS-Cemeteries	10	0.4456	14,533		14,533	5,958	20,491
Animal Shelter	71	3.1640	103,181		103,181	42,299	145,480
Building Department	175	7.7986	254,320		254,320	104,257	358,577
Board of Zoning	29	1.2923	42,144		42,144	17,277	59,421
Planning & Econ Dev	15	0.6684	21,799		21,799	8,936	30,735
T/H Lighting District	2	0.0891	2,907		2,907	1,192	4,099
Sanitation Utility	94	4.1889	136,606		136,606	56,001	192,607
Parks & Recreation	340	15.1515	494,108		494,108	202,556	696,664



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Activity - Reproduction

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Utility	52	2.3173	75,569		75,569	30,979	106,548
Credit Union	10	0.4456	14,533		14,533	5,958	20,491
Urban Renewal	7	0.3119	10,173		10,173	4,170	14,343
IDA	10	0.4456	14,533		14,533	5,958	20,491
CSEA	18	0.8021	26,159		26,159	10,724	36,883
DOOR	14	0.6239	20,346		20,346	8,341	28,687
SubTotal	2,244	100.0000	3,261,110		3,261,110	1,292,190	4,553,300
Total	2,244	100.0000	3,261,110		3,261,110	1,292,190	4,553,300

Allocation Basis: Work Orders by Department

Allocation Source: General Services



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Activity - Mail							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	1,284	0.0487	1,421		1,421		1,421
Supervisor	932,824	35.3672	1,032,679		1,032,679	96,556	1,129,235
Town Comptroller	22,903	0.8683	25,355		25,355	2,371	27,726
Receiver of Taxes	596,050	22.5987	659,854		659,854	61,697	721,551
Town Clerk	50,129	1.9006	55,495		55,495	5,189	60,684
Town Attorney	4,967	0.1883	5,499		5,499	514	6,013
Human Resources	3,987	0.1512	4,414		4,414	413	4,827
Civil Service	1,567	0.0594	1,735		1,735	162	1,897
Engineering	2,515	0.0954	2,784		2,784	260	3,044
Information & Tech	30	0.0011	33		33	3	36
Public Safety	90	0.0034	100		100	9	109
DGS-Traffic Control	1,264	0.0479	1,399		1,399	131	1,530
Highway Dept	1,814	0.0688	2,008		2,008	188	2,196
Town Board	943,519	35.7728	1,044,519		1,044,519	97,664	1,142,183
Tourism	15,573	0.5904	17,240		17,240	1,612	18,852
Senior Enrichment	1,334	0.0506	1,477		1,477	138	1,615
Consrvtn & Waterways	1,607	0.0609	1,779		1,779	166	1,945
DGS-Cemeteries	2,737	0.1038	3,030		3,030	283	3,313
Animal Shelter	1,357	0.0514	1,502		1,502	140	1,642
Building Department	30,134	1.1425	33,360		33,360	3,119	36,479
Board of Zoning	1,441	0.0546	1,595		1,595	149	1,744
Planning & Econ Dev	1,101	0.0417	1,219		1,219	114	1,333
Parks & Recreation	9,021	0.3420	9,987		9,987	934	10,921
Urban Renewal	2,925	0.1109	3,238		3,238	303	3,541
IDA	1,172	0.0444	1,297		1,297	121	1,418



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Activity - Mail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Other Misc	6,197	0.2350	6,860		6,860	641	7,501
SubTotal	2,637,542	100.0000	2,919,879		2,919,879	272,877	3,192,756
Total	2,637,542	100.0000	2,919,879		2,919,879	272,877	3,192,756

Allocation Basis: Yearly Mail Usage Costs by Department

Allocation Source: General Services



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**For Department General Services**

Activity - Telephone

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	112	8.2051	52,960		52,960		52,960
Supervisor	47	3.4432	22,224		22,224	2,995	25,219
Town Comptroller	63	4.6154	29,790		29,790	4,015	33,805
Receiver of Taxes	70	5.1282	33,100		33,100	4,461	37,561
Town Clerk	80	5.8608	37,829		37,829	5,099	42,928
Town Attorney	45	3.2967	21,279		21,279	2,868	24,147
Human Resources	19	1.3919	8,984		8,984	1,211	10,195
Civil Service	15	1.0989	7,093		7,093	956	8,049
Engineering	24	1.7582	11,349		11,349	1,530	12,879
Information & Tech	58	4.2491	27,426		27,426	3,696	31,122
Public Safety	41	3.0037	19,387		19,387	2,613	22,000
Highway Dept	65	4.7619	30,736		30,736	4,143	34,879
Town Board	48	3.5165	22,697		22,697	3,059	25,756
Tourism	5	0.3663	2,364		2,364	319	2,683
Senior Enrichment	29	2.1245	13,713		13,713	1,848	15,561
Consrvtm & Waterways	131	9.5970	61,945		61,945	8,348	70,293
DGS-Cemeteries	8	0.5861	3,783		3,783	510	4,293
Animal Shelter	36	2.6374	17,023		17,023	2,294	19,317
Building Department	106	7.7656	50,123		50,123	6,756	56,879
Board of Zoning	12	0.8791	5,674		5,674	765	6,439
Planning & Econ Dev	36	2.6374	17,023		17,023	2,294	19,317
T/H Lighting District	30	2.1978	14,186		14,186	1,912	16,098
Sanitation Utility	113	8.2784	53,433		53,433	7,202	60,635
Parks & Recreation	101	7.3993	47,759		47,759	6,437	54,196
Water Utility	56	4.1026	26,480		26,480	3,569	30,049



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Activity - Telephone

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Urban Renewal	9	0.6593	4,256		4,256	574	4,830
IDA	6	0.4396	2,837		2,837	382	3,219
SubTotal	1,365	100.0000	645,453		645,453	79,856	725,309
Total	1,365	100.0000	645,453		645,453	79,856	725,309

Allocation Basis: Telephone Extensions by Department

Allocation Source: General Services





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Activity - Other Departments

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Supervisor	718,468	44.7002	1,103,037		1,103,037	5,483	1,108,520
Information & Tech	69,205	4.3057	106,248		106,248	528	106,776
DGS-Traffic Control	217,705	13.5448	334,234		334,234	1,661	335,895
Animal Shelter	71,401	4.4423	109,619		109,619	545	110,164
CSEA	216,476	13.4683	332,348		332,348	1,652	334,000
Other Misc	314,045	19.5387	482,142		482,142	2,396	484,538
SubTotal	1,607,300	100.0000	2,467,628		2,467,628	12,265	2,479,893
Total	1,607,300	100.0000	2,467,628		2,467,628	12,265	2,479,893

Allocation Basis: Salaries and Wages by Department

Allocation Source: General Services-Salary and Wage Analysis



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Activity - St. George's Church

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Other Misc	100.00	100.0000	113,808		113,808		113,808
SubTotal	100.00	100.0000	113,808		113,808		113,808
Total	100.00	100.0000	113,808		113,808		113,808

Allocation Basis: Directly Allocated to Other Miscellaneous

Allocation Source: General Services-Expenditure Analysis

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**Schedule .5 - Allocation Summary**  
**For Department General Services**

Receiving Department	Total	DGS Admin	New/Old Town Hall	Annex Building	Merrick DPW Bldg	Cemetery Bldg	Animal Shelter
General Services	2,810,228	1,124,534	1,251,684	5,583	0	0	0
Supervisor	3,685,184	0	808,488	0	0	0	0
Town Comptroller	993,314	0	881,247	0	0	0	0
Receiver of Taxes	1,842,145	0	0	794,326	0	0	0
Town Clerk	1,938,208	0	1,281,417	0	0	0	0
Town Attorney	984,907	0	894,149	0	0	0	0
Human Resources	313,985	0	269,496	0	0	0	0
Civil Service	371,283	0	265,034	0	0	0	0
Engineering	766,716	0	547,141	0	15,709	0	0
Information & Tech	656,948	0	505,136	0	0	0	0
Public Safety	580,481	0	0	233,671	0	0	0
DGS-Traffic Control	2,150,483	907,470	0	0	869,784	0	0
Highway Dept	401,092	0	188,880	0	0	0	0
Town Board	3,221,647	0	404,050	0	0	0	0
Tourism	120,940	0	54,326	0	0	0	0
Senior Enrichment	1,500,669	0	0	312,917	0	0	0
Housing Authority	29,410	0	0	0	0	0	0
Consrvt & Waterways	113,257	0	0	0	0	0	0
DGS-Cemeteries	1,725,740	321,105	0	0	0	88,439	0
Animal Shelter	1,777,830	544,482	0	0	0	0	820,034
Building Department	2,065,313	0	1,086,230	0	0	0	0
Board of Zoning	197,210	0	129,606	0	0	0	0
Planning & Econ Dev	354,080	0	0	302,695	0	0	0
T/H Lighting District	20,197	0	0	0	0	0	0
Sanitation Utility	352,828	0	0	0	99,586	0	0
Parks & Recreation	1,822,970	0	0	1,058,276	0	0	0
Water Utility	136,597	0	0	0	0	0	0
Credit Union	49,594	0	29,103	0	0	0	0
Urban Renewal	165,489	0	0	142,775	0	0	0
IDA	142,705	0	117,577	0	0	0	0
CSEA	446,688	0	0	0	75,805	0	0
DOOR	33,813	0	0	0	0	0	0
Other Misc	799,072	0	156,866	0	0	0	0



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**Schedule .5 - Allocation Summary**  
**For Department General Services**

Receiving Department	Total	DGS Admin	New/Old Town Hall	Annex Building	Merrick DPW Bldg	Cemetery Bldg	Animal Shelter
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<u>32,571,023</u>	<u>2,897,591</u>	<u>8,870,430</u>	<u>2,850,243</u>	<u>1,060,884</u>	<u>88,439</u>	<u>820,034</u>



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**Schedule .5 - Allocation Summary**  
**For Department General Services**

Receiving Department	Vehicle Maint	Fuel/Oil Usage	Microfilm	Photography	Reproduction	Mail	Telephone
General Services	214,219	47,400	3,433	0	108,994	1,421	52,960
Supervisor	40,872	8,520	0	402,458	161,872	1,129,235	25,219
Town Comptroller	4,267	1,190	0	0	45,079	27,726	33,805
Receiver of Taxes	1,465	2,168	8,737	48,896	227,441	721,551	37,561
Town Clerk	26,174	7,124	0	181,795	338,086	60,684	42,928
Town Attorney	14,124	6,572	971	0	38,931	6,013	24,147
Human Resources	7,807	1,169	0	0	20,491	4,827	10,195
Civil Service	0	0	0	0	96,303	1,897	8,049
Engineering	130,457	36,995	0	0	20,491	3,044	12,879
Information & Tech	1,465	2,168	0	0	10,245	36	31,122
Public Safety	212,645	79,272	0	0	32,784	109	22,000
DGS-Traffic Control	0	0	971	0	34,833	1,530	0
Highway Dept	0	0	971	0	174,166	2,196	34,879
Town Board	26,654	1,566	0	846,917	774,521	1,142,183	25,756
Tourism	0	0	0	0	45,079	18,852	2,683
Senior Enrichment	410,054	113,035	0	0	647,487	1,615	15,561
Housing Authority	0	29,410	0	0	0	0	0
Consrvtm & Waterways	0	39	0	0	40,980	1,945	70,293
DGS-Cemeteries	1,218,347	69,752	0	0	20,491	3,313	4,293
Animal Shelter	77,934	58,777	0	0	145,480	1,642	19,317
Building Department	0	0	527,148	0	358,577	36,479	56,879
Board of Zoning	0	0	0	0	59,421	1,744	6,439
Planning & Econ Dev	0	0	0	0	30,735	1,333	19,317
T/H Lighting District	0	0	0	0	4,099	0	16,098
Sanitation Utility	0	0	0	0	192,607	0	60,635
Parks & Recreation	0	0	2,913	0	696,664	10,921	54,196
Water Utility	0	0	0	0	106,548	0	30,049
Credit Union	0	0	0	0	20,491	0	0
Urban Renewal	0	0	0	0	14,343	3,541	4,830
IDA	0	0	0	0	20,491	1,418	3,219
CSEA	0	0	0	0	36,883	0	0
DOOR	58	5,068	0	0	28,687	0	0
Other Misc	0	0	0	36,359	0	7,501	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department General Services**

Receiving Department	Vehicle Maint	Fuel/Oil Usage	Microfilm	Photography	Reproduction	Mail	Telephone
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<u>2,386,542</u>	<u>470,225</u>	<u>545,144</u>	<u>1,516,425</u>	<u>4,553,300</u>	<u>3,192,756</u>	<u>725,309</u>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department General Services**

Receiving Department	Other Departments	St. George's Church
General Services	0	0
Supervisor	1,108,520	0
Town Comptroller	0	0
Receiver of Taxes	0	0
Town Clerk	0	0
Town Attorney	0	0
Human Resources	0	0
Civil Service	0	0
Engineering	0	0
Information & Tech	106,776	0
Public Safety	0	0
DGS-Traffic Control	335,895	0
Highway Dept	0	0
Town Board	0	0
Tourism	0	0
Senior Enrichment	0	0
Housing Authority	0	0
Consrvtn & Waterways	0	0
DGS-Cemeteries	0	0
Animal Shelter	110,164	0
Building Department	0	0
Board of Zoning	0	0
Planning & Econ Dev	0	0
T/H Lighting District	0	0
Sanitation Utility	0	0
Parks & Recreation	0	0
Water Utility	0	0
Credit Union	0	0
Urban Renewal	0	0
IDA	0	0
CSEA	334,000	0
DOOR	0	0
Other Misc	484,538	113,808



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department General Services**

Receiving Department	Other Departments	St. George's Church
Direct Billed	0	0
Total	2,479,893	113,808





**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Supervisor  
Nature and Extent of Services**

The Supervisor, who is also the Town's Chief Fiscal Officer, administers all Town activities. It is the Supervisor who manages the daily operations of the Town, prepares the annual budget, and presides at all Town Board meetings. Salary, fringe benefits and town-wide overhead costs applicable to the elected Supervisor have not been allocated.

Staff member liaisons assigned to monitor specific departments assist the Supervisor in the day-to-day operation of the Town. These individuals communicate with Department Commissioners and Directors and keep the Supervisor advised. Administration costs have been allocated based on the number of employees by department.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Supervisor**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,021,056			2,021,056
Gen Fund-Undistributed	1,050,423	13,209	1,063,632	
Gen Fund-Debt Service	15,228	104	15,332	
Insurance	53,848	3,324	57,172	
General Services	2,939,179	746,005	3,685,184	
Supervisor		42,170	42,170	
Town Comptroller		46,929	46,929	
Receiver of Taxes		10,720	10,720	
Town Clerk		63,145	63,145	
Town Attorney		17,212	17,212	
Human Resources		21,041	21,041	
Civil Service		12,522	12,522	
Information & Tech		236,890	236,890	
DGS-Traffic Control		1,109,766	1,109,766	
Town Board		64,716	64,716	
Total Allocated Additions:	4,058,678	2,387,753	6,446,431	6,446,431
Total To Be Allocated:	6,079,734	2,387,753		8,467,487



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Supervisor**

	Total	General & Admin	Administration	Elected Supervsr
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,977,790	0	1,827,082	150,708
<b>Other Expense &amp; Cost</b>				
Office Equipment	9,974	0	9,214	760
Office Expense	33,292	0	30,755	2,537
<b>Departmental Totals</b>				
Total Expenditures	2,021,056	0	1,867,051	154,005
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	2,021,056	0	1,867,051	154,005
<b>Allocation Step 1</b>				
Inbound- All Others	4,058,678	0	3,749,407	309,271
Unallocated Costs	( 463,276)	0	0	( 463,276)
1st Allocation	5,616,458	0	5,616,458	0
<b>Allocation Step 2</b>				
Inbound- All Others	2,387,753	0	2,205,806	181,947
Unallocated Costs	( 181,947)	0	0	( 181,947)
2nd Allocation	2,205,806	0	2,205,806	0
<b>Total For 0040 Supervisor</b>				
Total Allocated	7,822,264	0	7,822,264	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Supervisor**

Activity - Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	146	6.8512	384,797		384,797		384,797
Supervisor	16	0.7508	42,170		42,170		42,170
Town Comptroller	50	2.3463	131,780		131,780	56,013	187,793
Receiver of Taxes	47	2.2055	123,873		123,873	52,653	176,526
Town Clerk	57	2.6748	150,229		150,229	63,855	214,084
Town Attorney	38	1.7832	100,153		100,153	42,570	142,723
Human Resources	16	0.7508	42,170		42,170	17,924	60,094
Civil Service	13	0.6100	34,263		34,263	14,563	48,826
Engineering	27	1.2670	71,161		71,161	30,247	101,408
Information & Tech	31	1.4547	81,704		81,704	34,728	116,432
Public Safety	64	3.0033	168,678		168,678	71,697	240,375
DGS-Traffic Control	65	3.0502	171,314		171,314	72,817	244,131
Highway Dept	20	0.9385	52,712		52,712	22,405	75,117
Town Board	36	1.6893	94,882		94,882	40,330	135,212
Tourism	3	0.1408	7,907		7,907	3,361	11,268
Senior Enrichment	72	3.3787	189,763		189,763	80,659	270,422
Consrvtn & Waterways	86	4.0357	226,661		226,661	96,343	323,004
DGS-Cemeteries	23	1.0793	60,619		60,619	25,766	86,385
Animal Shelter	39	1.8301	102,788		102,788	43,690	146,478
Building Department	87	4.0826	229,297		229,297	97,463	326,760
Board of Zoning	16	0.7508	42,170		42,170	17,924	60,094
Planning & Econ Dev	8	0.3754	21,085		21,085	8,962	30,047
Part Town Highway Fd	197	9.2445	519,213		519,213	220,693	739,906
Parking Fields	4	0.1877	10,542		10,542	4,481	15,023
Sanitation Utility	420	19.7091	1,106,951		1,106,951	470,512	1,577,463



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Supervisor**

Activity - Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	473	22.1964	1,246,635		1,246,635	529,889	1,776,524
Water Utility	77	3.6133	202,941		202,941	86,261	289,202
SubTotal	2,131	100.0000	5,616,458		5,616,458	2,205,806	7,822,264
Total	2,131	100.0000	5,616,458		5,616,458	2,205,806	7,822,264

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Last Annual Payroll



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Supervisor**

Receiving Department	Total	Administration
General Services	384,797	384,797
Supervisor	42,170	42,170
Town Comptroller	187,793	187,793
Receiver of Taxes	176,526	176,526
Town Clerk	214,084	214,084
Town Attorney	142,723	142,723
Human Resources	60,094	60,094
Civil Service	48,826	48,826
Engineering	101,408	101,408
Information & Tech	116,432	116,432
Public Safety	240,375	240,375
DGS-Traffic Control	244,131	244,131
Highway Dept	75,117	75,117
Town Board	135,212	135,212
Tourism	11,268	11,268
Senior Enrichment	270,422	270,422
Consrvtm & Waterways	323,004	323,004
DGS-Cemeteries	86,385	86,385
Animal Shelter	146,478	146,478
Building Department	326,760	326,760
Board of Zoning	60,094	60,094
Planning & Econ Dev	30,047	30,047
Part Town Highway Fd	739,906	739,906
Parking Fields	15,023	15,023
Sanitation Utility	1,577,463	1,577,463
Parks & Recreation	1,776,524	1,776,524
Water Utility	289,202	289,202



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Supervisor**

Receiving Department	Total	Administration
Direct Billed	0	0
<b>Total</b>	<u><u>7,822,264</u></u>	<u><u>7,822,264</u></u>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Town Comptroller  
Nature and Extent of Services**

The responsibilities of the Town Comptroller and corresponding allocation bases are as follows:

Accounting Operations/Accounts Payable – Accounting Operations prepares journal entries and postings to the general ledger, prepares checks for transfers between funds and bank accounts, performs monthly bank reconciliation for all accounts and codes cash receipts for posting and reconciles cash receipts to the bankcards and general ledger. All obligations for goods and services received by the Town are audited and processed for payment by Accounts Payable. Costs have been allocated based on the number of expense and revenue transactions by department.

Budget – This section is responsible for the monitoring of spending in relation to the adopted budget; analyzing all income and expense accounts and making estimated projections; analyzing and projecting fund balances; analyzing budget transfers and spending requests by departments; computing the tax implications of financing capital projects; and analyzing the impact of changes in taxable valuations on tax rates. This section also prepares the annual budget document. Costs have been allocated based on the total 2013 obligations by department.

Cash Management - All Town finances are administered and controlled by the cash management section. All revenues received by the Town pass through the section to be receipted and/or deposited. The section is also responsible for all capital project borrowings throughout the year. Costs have been allocated based on the total 2013 revenue recognized by department.

Data Entry - Responsible for the daily entry of claims, purchase orders, and vendor data into an integrated finance and accounting system. Costs have been allocated based on the number of expense, revenue and encumbrance (PO) transactions by department.

Payroll – Processes bi-weekly payroll for Town employees. Maintains deduction and earnings records and is responsible for the preparation of monthly, quarterly, and year-end tax, withholding, and fringe benefit reports. Costs have been allocated based on the number of employees by department.

Purchasing - Responsibilities are to procure material, equipment, supplies, and services for all Town departments. Costs have been allocated based on the number of encumbrance (PO) transactions by department.

Workers' Compensation – Responsible for administering the Town's workers' compensation program. Costs have been allocated based on the number of employees by department.

Other Departments – Costs associated with individuals who are assigned to other Town departments but whose wages were not charged back have been allocated to benefitting departments based on actual salaries and wages paid.



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Town Comptroller**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,129,917			4,129,917
Gen Fund-Undistributed	2,521,620	31,711	2,553,331	
Gen Fund-Debt Service	15,801	107	15,908	
Insurance	81,875	5,054	86,929	
General Services	468,972	524,342	993,314	
Supervisor	131,780	56,013	187,793	
Town Comptroller		126,791	126,791	
Receiver of Taxes		21,906	21,906	
Town Clerk		35,229	35,229	
Town Attorney		53,788	53,788	
Human Resources		65,754	65,754	
Civil Service		39,131	39,131	
Information & Tech		882,124	882,124	
Town Board		202,238	202,238	
Total Allocated Additions:	3,220,048	2,044,188	5,264,236	5,264,236
Total To Be Allocated:	7,349,965	2,044,188		9,394,153



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Town Comptroller**

	Total	General & Admin	Acctng/Accts Payable	Budget	Cash Management
<b>Wages &amp; Benefits</b>					
Salaries & Wages	4,059,920	806,481	595,725	412,029	169,631
<b>Other Expense &amp; Cost</b>					
Maint of Equipment	609	121	89	62	25
Office Expense	23,019	4,572	3,377	2,336	962
Stockroom Supplies	36,352	7,220	5,333	3,690	1,520
Rent Office Equipment	8,923	1,772	1,309	906	373
Printing	1,094	217	160	111	46
<b>Departmental Totals</b>					
Total Expenditures	4,129,917	820,383	605,993	419,134	172,557
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,129,917	820,383	605,993	419,134	172,557
<b>Allocation Step 1</b>					
Inbound- Gen Fund-Undistributed: Fees & Services	423,097	0	368,983	0	1,142
Inbound- All Others	2,796,951	0	512,122	354,094	145,721
Reallocate Admin Costs		( 820,383)	150,217	103,897	42,774
1st Allocation	7,349,965	0	1,637,315	877,125	362,194
<b>Allocation Step 2</b>					
Inbound- Gen Fund-Undistributed: Fees & Services	5,321	0	4,641	0	14
Inbound- All Others	2,038,867	0	373,317	258,121	106,225
2nd Allocation	2,044,188	0	377,958	258,121	106,239
<b>Total For 0050 Town Comptroller</b>					
Total Allocated	9,394,153	0	2,015,273	1,135,246	468,433



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Town Comptroller**

	Data Entry	Payroll	Purchasing	Workers' Comp	Other Departments
<b>Wages &amp; Benefits</b>					
Salaries & Wages	146,776	550,921	1,120,492	151,418	106,447
<b>Other Expense &amp; Cost</b>					
Maint of Equipment	22	83	168	23	16
Office Expense	833	3,124	6,353	859	603
Stockroom Supplies	1,316	4,933	10,032	1,356	952
Rent Office Equipment	323	1,211	2,462	333	234
Printing	40	148	302	41	29
<b>Departmental Totals</b>					
Total Expenditures	149,310	560,420	1,139,809	154,030	108,281
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	149,310	560,420	1,139,809	154,030	108,281
<b>Allocation Step 1</b>					
Inbound- Gen Fund-Undistributed: Fees & Services	0	52,972	0	0	0
Inbound- All Others	126,142	473,524	963,830	130,058	91,460
Reallocate Admin Costs	37,011	138,920	282,541	38,181	26,842
1st Allocation	312,463	1,225,836	2,386,180	322,269	226,583
<b>Allocation Step 2</b>					
Inbound- Gen Fund-Undistributed: Fees & Services	0	666	0	0	0
Inbound- All Others	91,953	345,180	702,593	94,807	66,671
2nd Allocation	91,953	345,846	702,593	94,807	66,671
<b>Total For 0050 Town Comptroller</b>					
Total Allocated	404,416	1,571,682	3,088,773	417,076	293,254



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Acctng/Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Gen Fund-Undistributed	2,385	6.3104	103,320		103,320		103,320
Gen Fund-Debt Service	13	0.0344	563		563		563
Insurance	1,877	4.9663	81,313		81,313		81,313
General Services	2,402	6.3553	104,057		104,057		104,057
Supervisor	135	0.3572	5,848		5,848		5,848
Town Comptroller	260	0.6879	11,263		11,263		11,263
Receiver of Taxes	199	0.5265	8,621		8,621	2,448	11,069
Town Clerk	411	1.0874	17,805		17,805	5,056	22,861
Town Attorney	335	0.8864	14,513		14,513	4,121	18,634
Human Resources	23	0.0609	996		996	283	1,279
Civil Service	79	0.2090	3,422		3,422	972	4,394
Engineering	139	0.3678	6,022		6,022	1,710	7,732
Information & Tech	277	0.7329	12,000		12,000	3,408	15,408
Public Safety	364	0.9631	15,769		15,769	4,478	20,247
DGS-Traffic Control	281	0.7435	12,173		12,173	3,457	15,630
Highway Dept	192	0.5080	8,318		8,318	2,362	10,680
Town Board	189	0.5001	8,188		8,188	2,325	10,513
Civil Defense	35	0.0926	1,516		1,516	431	1,947
Publicity	4	0.0106	173		173	49	222
Tourism	46	0.1217	1,993		1,993	566	2,559
Senior Enrichment	907	2.3998	39,292		39,292	11,158	50,450
Housing Authority	1	0.0026	43		43	12	55
Consrvtm & Waterways	1,282	3.3920	55,537		55,537	15,771	71,308
DGS-Cemeteries	255	0.6747	11,047		11,047	3,137	14,184
Animal Shelter	598	1.5822	25,906		25,906	7,357	33,263



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Acctng/Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Department	1,277	3.3788	55,321		55,321	15,710	71,031
Board of Zoning	423	1.1192	18,325		18,325	5,204	23,529
Planning & Econ Dev	130	0.3440	5,632		5,632	1,599	7,231
Memorial Day Fund	4	0.0106	173		173	49	222
Part Town Undistrib	962	2.5453	41,675		41,675	11,835	53,510
Part Town Highway Fd	4,443	11.7555	192,475		192,475	54,658	247,133
Fire Protectn Districts	222	0.5874	9,617		9,617	2,731	12,348
T/H Lighting District	287	0.7594	12,433		12,433	3,531	15,964
Library Districts	45	0.1191	1,949		1,949	554	2,503
Parking Fields	879	2.3257	38,079		38,079	10,814	48,893
Sanitation Utility	8,193	21.6773	354,931		354,931	100,790	455,721
Parks & Recreation	6,101	16.1423	264,301		264,301	75,055	339,356
Water Utility	2,061	5.4531	89,284		89,284	25,355	114,639
Other Misc	79	0.2090	3,422		3,422	972	4,394
<b>SubTotal</b>	<b>37,795</b>	<b>100.0000</b>	<b>1,637,315</b>		<b>1,637,315</b>	<b>377,958</b>	<b>2,015,273</b>
<b>Total</b>	<b>37,795</b>	<b>100.0000</b>	<b>1,637,315</b>		<b>1,637,315</b>	<b>377,958</b>	<b>2,015,273</b>

Allocation Basis: Expense and Revenue Transactions by Department

Allocation Source: Town Comptroller-Trial Balance by Accounting Distribution



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Gen Fund-Undistributed	38,646,999	6.0980	53,487		53,487		53,487
Gen Fund-Debt Service	6,013,945	0.9489	8,323		8,323		8,323
Insurance	1,690,450	0.2667	2,340		2,340		2,340
General Services	16,880,891	2.6636	23,363		23,363		23,363
Supervisor	2,021,056	0.3189	2,797		2,797		2,797
Town Comptroller	4,129,918	0.6516	5,716		5,716		5,716
Receiver of Taxes	4,033,192	0.6364	5,582		5,582	1,845	7,427
Town Clerk	4,773,084	0.7531	6,606		6,606	2,183	8,789
Town Attorney	4,631,178	0.7307	6,409		6,409	2,118	8,527
Human Resources	1,400,499	0.2210	1,938		1,938	641	2,579
Civil Service	894,635	0.1412	1,238		1,238	409	1,647
Engineering	2,893,824	0.4566	4,005		4,005	1,323	5,328
Information & Tech	3,760,770	0.5934	5,205		5,205	1,720	6,925
Public Safety	4,724,300	0.7454	6,538		6,538	2,161	8,699
DGS-Traffic Control	5,594,424	0.8827	7,743		7,743	2,559	10,302
Highway Dept	1,432,883	0.2261	1,983		1,983	655	2,638
Town Board	2,720,156	0.4292	3,765		3,765	1,244	5,009
Civil Defense	19,794	0.0031	27		27	9	36
Publicity	49,647	0.0078	69		69	23	92
Tourism	280,897	0.0443	389		389	128	517
Senior Enrichment	5,139,566	0.8110	7,113		7,113	2,351	9,464
Housing Authority	10,500	0.0017	15		15	5	20
Consrvtn & Waterways	9,503,579	1.4995	13,153		13,153	4,346	17,499
DGS-Cemeteries	2,193,952	0.3462	3,036		3,036	1,003	4,039
Apportioned Costs	28,961,620	4.5698	40,082		40,082	13,246	53,328



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Shelter	4,014,285	0.6334	5,556		5,556	1,836	7,392
Building Department	13,097,474	2.0666	18,127		18,127	5,990	24,117
Board of Zoning	3,032,111	0.4784	4,196		4,196	1,387	5,583
Planning & Econ Dev	2,358,979	0.3722	3,265		3,265	1,079	4,344
Memorial Day Fund	1,002	0.0002	1		1		1
Part Town Undistrib	5,773,860	0.9110	7,991		7,991	2,641	10,632
Part Town Highway Fd	68,544,142	10.8153	94,864		94,864	31,349	126,213
Fire Protectn Districts	6,501,168	1.0258	8,998		8,998	2,973	11,971
T/H Lighting District	10,916,831	1.7225	15,109		15,109	4,993	20,102
Library Districts	1,269,165	0.2003	1,757		1,757	580	2,337
Parking Fields	6,907,649	1.0899	9,560		9,560	3,159	12,719
Sanitation Utility	181,208,869	28.5925	250,789		250,789	82,875	333,664
Parks & Recreation	137,819,069	21.7460	190,740		190,740	63,032	253,772
Water Utility	39,921,067	6.2990	55,250		55,250	18,258	73,508
SubTotal	633,767,430	100.0000	877,125		877,125	258,121	1,135,246
Total	633,767,430	100.0000	877,125		877,125	258,121	1,135,246

Allocation Basis: Obligations by Department

Allocation Source: Town Comptroller-Detail Listing of Obligations vs. Budget



**Town of Hempstead, New York**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Cash Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Gen Fund-Undistributed	138,476,856	22.5209	81,569		81,569		81,569
Town Clerk	1,074,225	0.1747	633		633	240	873
Highway Dept	1,228,790	0.1998	724		724	274	998
Senior Enrichment	48,714	0.0079	29		29	11	40
Consrvtm & Waterways	2,078,311	0.3380	1,224		1,224	463	1,687
DGS-Cemeteries	1,233,715	0.2006	727		727	275	1,002
Animal Shelter	134,552	0.0219	79		79	30	109
Building Department	8,007,145	1.3022	4,717		4,717	1,786	6,503
Board of Zoning	358,975	0.0584	211		211	80	291
Planning & Econ Dev	19,900	0.0032	12		12	4	16
Part Town Undistrib	14,967,519	2.4342	8,817		8,817	3,338	12,155
Part Town Highway Fd	65,925,356	10.7216	38,833		38,833	14,701	53,534
Fire Protectn Districts	6,075,804	0.9881	3,579		3,579	1,355	4,934
T/H Lighting District	10,446,010	1.6989	6,153		6,153	2,329	8,482
Library Districts	1,333,506	0.2169	785		785	297	1,082
Parking Fields	6,910,645	1.1239	4,071		4,071	1,541	5,612
Sanitation Utility	175,097,482	28.4766	103,139		103,139	39,048	142,187
Parks & Recreation	140,784,663	22.8962	82,929		82,929	31,395	114,324
Water Utility	40,680,438	6.6160	23,963		23,963	9,072	33,035
SubTotal	614,882,606	100.0000	362,194		362,194	106,239	468,433
Total	614,882,606	100.0000	362,194		362,194	106,239	468,433





**Town of Hempstead, New York  
Analysis of Administrative Charges  
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Schedule .4 - Detail Activity Allocations  
For Department Town Comptroller**

Allocation Basis: Revenue Recognized by Department

Allocation Source: Town Comptroller-Detail Listing of Revenues vs. Budget

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Data Entry

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Gen Fund-Undistributed	2,436	5.7048	17,825		17,825		17,825
Gen Fund-Debt Service	13	0.0304	95		95		95
Insurance	1,878	4.3980	13,742		13,742		13,742
General Services	3,121	7.3090	22,838		22,838		22,838
Supervisor	187	0.4379	1,368		1,368		1,368
Town Comptroller	405	0.9485	2,964		2,964		2,964
Receiver of Taxes	257	0.6019	1,881		1,881	682	2,563
Town Clerk	535	1.2529	3,915		3,915	1,419	5,334
Town Attorney	358	0.8384	2,620		2,620	950	3,570
Human Resources	29	0.0679	212		212	77	289
Civil Service	94	0.2201	688		688	249	937
Engineering	177	0.4145	1,295		1,295	470	1,765
Information & Tech	372	0.8712	2,722		2,722	987	3,709
Public Safety	447	1.0468	3,271		3,271	1,186	4,457
DGS-Traffic Control	405	0.9485	2,964		2,964	1,074	4,038
Highway Dept	210	0.4918	1,537		1,537	557	2,094
Town Board	284	0.6651	2,078		2,078	753	2,831
Civil Defense	35	0.0820	256		256	93	349
Publicity	4	0.0094	29		29	11	40
Tourism	57	0.1335	417		417	151	568
Senior Enrichment	994	2.3278	7,274		7,274	2,637	9,911
Housing Authority	8	0.0187	59		59	21	80
Consrvtm & Waterways	1,791	4.1943	13,106		13,106	4,751	17,857
DGS-Cemeteries	309	0.7236	2,261		2,261	820	3,081
Animal Shelter	778	1.8220	5,693		5,693	2,064	7,757



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Data Entry

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Department	1,425	3.3372	10,427		10,427	3,780	14,207
Board of Zoning	432	1.0117	3,161		3,161	1,146	4,307
Planning & Econ Dev	142	0.3325	1,039		1,039	377	1,416
Memorial Day Fund	4	0.0094	29		29	11	40
Part Town Undistrib	965	2.2599	7,061		7,061	2,560	9,621
Part Town Highway Fd	4,905	11.4869	35,892		35,892	13,013	48,905
Fire Protectn Districts	222	0.5199	1,624		1,624	589	2,213
T/H Lighting District	431	1.0093	3,154		3,154	1,143	4,297
Library Districts	45	0.1054	329		329	119	448
Parking Fields	896	2.0983	6,556		6,556	2,377	8,933
Sanitation Utility	8,661	20.2828	63,378		63,378	22,978	86,356
Parks & Recreation	6,966	16.3134	50,973		50,973	18,480	69,453
Water Utility	2,344	5.4893	17,152		17,152	6,218	23,370
Other Misc	79	0.1850	578		578	210	788
SubTotal	42,701	100.0000	312,463		312,463	91,953	404,416
Total	42,701	100.0000	312,463		312,463	91,953	404,416

Allocation Basis: Expense, Revenue & Encumb PO Transactions by Department

Allocation Source: Town Comptroller-Trial Balance by Accounting Distribution



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	146	6.8512	83,985		83,985		83,985
Supervisor	16	0.7508	9,204		9,204		9,204
Town Comptroller	50	2.3463	28,762		28,762		28,762
Receiver of Taxes	47	2.2055	27,036		27,036	8,470	35,506
Town Clerk	57	2.6748	32,789		32,789	10,273	43,062
Town Attorney	38	1.7832	21,859		21,859	6,848	28,707
Human Resources	16	0.7508	9,204		9,204	2,884	12,088
Civil Service	13	0.6100	7,478		7,478	2,343	9,821
Engineering	27	1.2670	15,531		15,531	4,866	20,397
Information & Tech	31	1.4547	17,832		17,832	5,587	23,419
Public Safety	64	3.0033	36,815		36,815	11,534	48,349
DGS-Traffic Control	65	3.0502	37,391		37,391	11,714	49,105
Highway Dept	20	0.9385	11,505		11,505	3,604	15,109
Town Board	36	1.6893	20,709		20,709	6,488	27,197
Tourism	3	0.1408	1,726		1,726	541	2,267
Senior Enrichment	72	3.3787	41,417		41,417	12,976	54,393
Consrvtn & Waterways	86	4.0357	49,471		49,471	15,499	64,970
DGS-Cemeteries	23	1.0793	13,231		13,231	4,145	17,376
Animal Shelter	39	1.8301	22,434		22,434	7,029	29,463
Building Department	87	4.0826	50,046		50,046	15,679	65,725
Board of Zoning	16	0.7508	9,204		9,204	2,884	12,088
Planning & Econ Dev	8	0.3754	4,602		4,602	1,442	6,044
Part Town Highway Fd	197	9.2445	113,322		113,322	35,504	148,826
Parking Fields	4	0.1877	2,301		2,301	721	3,022
Sanitation Utility	420	19.7091	241,601		241,601	75,693	317,294



**Town of Hempstead, New York**  
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**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	473	22.1964	272,088		272,088	85,245	357,333
Water Utility	77	3.6133	44,293		44,293	13,877	58,170
SubTotal	2,131	100.0000	1,225,836		1,225,836	345,846	1,571,682
Total	2,131	100.0000	1,225,836		1,225,836	345,846	1,571,682

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Last Annual Payroll



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Gen Fund-Undistributed	51	1.0395	24,805		24,805		24,805
Insurance	1	0.0204	486		486		486
General Services	719	14.6555	349,707		349,707		349,707
Supervisor	52	1.0599	25,292		25,292		25,292
Town Comptroller	145	2.9556	70,525		70,525		70,525
Receiver of Taxes	58	1.1822	28,210		28,210	10,348	38,558
Town Clerk	124	2.5275	60,311		60,311	22,123	82,434
Town Attorney	23	0.4688	11,187		11,187	4,104	15,291
Human Resources	6	0.1223	2,918		2,918	1,070	3,988
Civil Service	15	0.3057	7,296		7,296	2,676	9,972
Engineering	38	0.7746	18,482		18,482	6,780	25,262
Information & Tech	95	1.9364	46,206		46,206	16,949	63,155
Public Safety	83	1.6918	40,370		40,370	14,808	55,178
DGS-Traffic Control	124	2.5275	60,311		60,311	22,123	82,434
Highway Dept	18	0.3669	8,755		8,755	3,211	11,966
Town Board	95	1.9364	46,206		46,206	16,949	63,155
Tourism	11	0.2242	5,350		5,350	1,963	7,313
Senior Enrichment	87	1.7733	42,315		42,315	15,522	57,837
Housing Authority	7	0.1427	3,405		3,405	1,249	4,654
Consrvtm & Waterways	509	10.3751	247,567		247,567	90,813	338,380
DGS-Cemeteries	54	1.1007	26,265		26,265	9,634	35,899
Animal Shelter	180	3.6690	87,548		87,548	32,114	119,662
Building Department	148	3.0167	71,984		71,984	26,405	98,389
Board of Zoning	9	0.1834	4,377		4,377	1,606	5,983
Planning & Econ Dev	12	0.2446	5,837		5,837	2,141	7,978



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Part Town Undistrib	3	0.0612	1,459		1,459	535	1,994
Part Town Highway Fd	462	9.4170	224,708		224,708	82,427	307,135
T/H Lighting District	144	2.9352	70,039		70,039	25,692	95,731
Parking Fields	17	0.3465	8,268		8,268	3,033	11,301
Sanitation Utility	468	9.5393	227,626		227,626	83,498	311,124
Parks & Recreation	865	17.6317	420,719		420,719	154,329	575,048
Water Utility	283	5.7684	137,646		137,646	50,491	188,137
SubTotal	4,906	100.0000	2,386,180		2,386,180	702,593	3,088,773
Total	4,906	100.0000	2,386,180		2,386,180	702,593	3,088,773

Allocation Basis: Encumbrance PO Transactions by Department

Allocation Source: Town Comptroller-Trial Balance by Accounting Distribution

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Workers' Comp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	146	6.8512	22,079		22,079		22,079
Supervisor	16	0.7508	2,420		2,420		2,420
Town Comptroller	50	2.3463	7,561		7,561		7,561
Receiver of Taxes	47	2.2055	7,108		7,108	2,322	9,430
Town Clerk	57	2.6748	8,620		8,620	2,816	11,436
Town Attorney	38	1.7832	5,747		5,747	1,877	7,624
Human Resources	16	0.7508	2,420		2,420	790	3,210
Civil Service	13	0.6100	1,966		1,966	642	2,608
Engineering	27	1.2670	4,083		4,083	1,334	5,417
Information & Tech	31	1.4547	4,688		4,688	1,532	6,220
Public Safety	64	3.0033	9,679		9,679	3,162	12,841
DGS-Traffic Control	65	3.0502	9,830		9,830	3,211	13,041
Highway Dept	20	0.9385	3,025		3,025	988	4,013
Town Board	36	1.6893	5,444		5,444	1,779	7,223
Tourism	3	0.1408	454		454	148	602
Senior Enrichment	72	3.3787	10,888		10,888	3,557	14,445
Consrvtn & Waterways	86	4.0357	13,006		13,006	4,249	17,255
DGS-Cemeteries	23	1.0793	3,478		3,478	1,136	4,614
Animal Shelter	39	1.8301	5,898		5,898	1,927	7,825
Building Department	87	4.0826	13,157		13,157	4,298	17,455
Board of Zoning	16	0.7508	2,420		2,420	790	3,210
Planning & Econ Dev	8	0.3754	1,210		1,210	395	1,605
Part Town Highway Fd	197	9.2445	29,792		29,792	9,733	39,525
Parking Fields	4	0.1877	605		605	198	803
Sanitation Utility	420	19.7091	63,516		63,516	20,750	84,266





**Town of Hempstead, New York**  
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**For Department Town Comptroller**

Activity - Workers' Comp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	473	22.1964	71,530		71,530	23,369	94,899
Water Utility	77	3.6133	11,645		11,645	3,804	15,449
SubTotal	2,131	100.0000	322,269		322,269	94,807	417,076
Total	2,131	100.0000	322,269		322,269	94,807	417,076

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Last Annual Payroll



**Town of Hempstead, New York**  
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**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Comptroller**

Activity - Other Departments

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Shelter	56,416	52.9991	120,087		120,087	35,335	155,422
Planning & Econ Dev	50,031	47.0009	106,496		106,496	31,336	137,832
SubTotal	106,447	100.0000	226,583		226,583	66,671	293,254
Total	106,447	100.0000	226,583		226,583	66,671	293,254

Allocation Basis: Salaries and Wages by Department

Allocation Source: Town Comptroller-Salary and Wage Analysis

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Comptroller**

Receiving Department	Total	Acctng/Accts Payable	Budget	Cash Management	Data Entry	Payroll	Purchasing
Gen Fund-Undistributed	281,006	103,320	53,487	81,569	17,825	0	24,805
Gen Fund-Debt Service	8,981	563	8,323	0	95	0	0
Insurance	97,881	81,313	2,340	0	13,742	0	486
General Services	606,029	104,057	23,363	0	22,838	83,985	349,707
Supervisor	46,929	5,848	2,797	0	1,368	9,204	25,292
Town Comptroller	126,791	11,263	5,716	0	2,964	28,762	70,525
Receiver of Taxes	104,553	11,069	7,427	0	2,563	35,506	38,558
Town Clerk	174,789	22,861	8,789	873	5,334	43,062	82,434
Town Attorney	82,353	18,634	8,527	0	3,570	28,707	15,291
Human Resources	23,433	1,279	2,579	0	289	12,088	3,988
Civil Service	29,379	4,394	1,647	0	937	9,821	9,972
Engineering	65,901	7,732	5,328	0	1,765	20,397	25,262
Information & Tech	118,836	15,408	6,925	0	3,709	23,419	63,155
Public Safety	149,771	20,247	8,699	0	4,457	48,349	55,178
DGS-Traffic Control	174,550	15,630	10,302	0	4,038	49,105	82,434
Highway Dept	47,498	10,680	2,638	998	2,094	15,109	11,966
Town Board	115,928	10,513	5,009	0	2,831	27,197	63,155
Civil Defense	2,332	1,947	36	0	349	0	0
Publicity	354	222	92	0	40	0	0
Tourism	13,826	2,559	517	0	568	2,267	7,313
Senior Enrichment	196,540	50,450	9,464	40	9,911	54,393	57,837
Housing Authority	4,809	55	20	0	80	0	4,654
Consrvtn & Waterways	528,956	71,308	17,499	1,687	17,857	64,970	338,380
DGS-Cemeteries	80,195	14,184	4,039	1,002	3,081	17,376	35,899
Apportioned Costs	53,328	0	53,328	0	0	0	0
Animal Shelter	360,893	33,263	7,392	109	7,757	29,463	119,662
Building Department	297,427	71,031	24,117	6,503	14,207	65,725	98,389
Board of Zoning	54,991	23,529	5,583	291	4,307	12,088	5,983
Planning & Econ Dev	166,466	7,231	4,344	16	1,416	6,044	7,978
Memorial Day Fund	263	222	1	0	40	0	0
Part Town Undistrib	87,912	53,510	10,632	12,155	9,621	0	1,994
Part Town Highway Fd	971,271	247,133	126,213	53,534	48,905	148,826	307,135
Fire Protectn Districts	31,466	12,348	11,971	4,934	2,213	0	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Comptroller**

Receiving Department	Total	Acctng/Accts Payable	Budget	Cash Management	Data Entry	Payroll	Purchasing
T/H Lighting District	144,576	15,964	20,102	8,482	4,297	0	95,731
Library Districts	6,370	2,503	2,337	1,082	448	0	0
Parking Fields	91,283	48,893	12,719	5,612	8,933	3,022	11,301
Sanitation Utility	1,730,612	455,721	333,664	142,187	86,356	317,294	311,124
Parks & Recreation	1,804,185	339,356	253,772	114,324	69,453	357,333	575,048
Water Utility	506,308	114,639	73,508	33,035	23,370	58,170	188,137
Other Misc	5,182	4,394	0	0	788	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>9,394,153</b>	<b>2,015,273</b>	<b>1,135,246</b>	<b>468,433</b>	<b>404,416</b>	<b>1,571,682</b>	<b>3,088,773</b>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Comptroller**

Receiving Department	Workers' Comp	Other Departments
Gen Fund-Undistributed	0	0
Gen Fund-Debt Service	0	0
Insurance	0	0
General Services	22,079	0
Supervisor	2,420	0
Town Comptroller	7,561	0
Receiver of Taxes	9,430	0
Town Clerk	11,436	0
Town Attorney	7,624	0
Human Resources	3,210	0
Civil Service	2,608	0
Engineering	5,417	0
Information & Tech	6,220	0
Public Safety	12,841	0
DGS-Traffic Control	13,041	0
Highway Dept	4,013	0
Town Board	7,223	0
Civil Defense	0	0
Publicity	0	0
Tourism	602	0
Senior Enrichment	14,445	0
Housing Authority	0	0
Consrvtn & Waterways	17,255	0
DGS-Cemeteries	4,614	0
Apportioned Costs	0	0
Animal Shelter	7,825	155,422
Building Department	17,455	0
Board of Zoning	3,210	0
Planning & Econ Dev	1,605	137,832
Memorial Day Fund	0	0
Part Town Undistrib	0	0
Part Town Highway Fd	39,525	0
Fire Protectn Districts	0	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Comptroller**

Receiving Department	Workers' Comp	Other Departments
T/H Lighting District	0	0
Library Districts	0	0
Parking Fields	803	0
Sanitation Utility	84,266	0
Parks & Recreation	94,899	0
Water Utility	15,449	0
Other Misc	0	0
Direct Billed	0	0
<b>Total</b>	<b>417,076</b>	<b>293,254</b>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Receiver of Taxes  
Nature and Extent of Services**

The Receiver of Taxes (the Receiver) is responsible for the collection of real property taxes and special assessment within the Town of Hempstead. Taxes are levied by the Town of Hempstead, County of Nassau, approximately 100 special taxing districts and 33 school districts. The Receiver collects almost 2 billion dollars in tax collections.

The Receiver is responsible for collecting taxes for school districts within the Town of Hempstead. Although the Receiver collects school taxes, each of the 33 school districts is a sovereign entity and independent of Town government. Each school district has an elected school board which determines its own budgetary need and tax rate. The Receiver collects school taxes at no charge to the school district. School tax collections are disbursed over the tax collection period directly to the school district treasurer.

The Receiver is responsible for collecting Nassau County tax on properties within its boarder. County taxes cover the general operating costs of the County government, police protection, 3 sewage disposal districts and 22 sewage collection districts.

Town and Commissioner operated districts taxes are collected by the Receiver. The Receiver also collects special assignment charges as deemed necessary by the Town Board. Said charges include sidewalk assessments for the improvement and construction of public sidewalks.

For allocation purposes, salaries/wages and other operating expenditures of the Receiver have been assigned to Town Tax, School Tax and County Tax collections based on the percentage share of tax bills for each. The costs associated with Town Tax have been further allocated based on total 2013 obligations by department.

The costs associated with the collections of school districts and Nassau County taxes have not been allocated in the plan.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Receiver of Taxes**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,033,191			4,033,191
Gen Fund-Undistributed	1,959,233	24,638	1,983,871	
Gen Fund-Debt Service	328,493	2,234	330,727	
Insurance	80,718	4,983	85,701	
General Services	1,415,237	426,908	1,842,145	
Supervisor	123,873	52,653	176,526	
Town Comptroller	78,438	26,115	104,553	
Receiver of Taxes		21,393	21,393	
Town Clerk		6,905	6,905	
Town Attorney		50,560	50,560	
Human Resources		61,809	61,809	
Civil Service		36,783	36,783	
Information & Tech		781,391	781,391	
DGS-Traffic Control		110,977	110,977	
Town Board		190,104	190,104	
Total Allocated Additions:	3,985,992	1,797,453	5,783,445	5,783,445
Total To Be Allocated:	8,019,183	1,797,453		9,816,636





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Receiver of Taxes**

	Total	General & Admin	Town Tax	School Tax	County Tax
<b>Wages &amp; Benefits</b>					
Salaries & Wages	3,790,443	0	1,588,954	265,710	1,935,779
<b>Other Expense &amp; Cost</b>					
Maint of Equipment	51,286	0	21,499	3,595	26,192
Office Expense	29,543	0	12,384	2,071	15,088
Fees & Services	86,197	0	36,134	6,042	44,021
Rent Office Equipment	10,051	0	4,213	705	5,133
Printing	65,671	0	27,529	4,604	33,538
<b>Departmental Totals</b>					
Total Expenditures	4,033,191	0	1,690,713	282,727	2,059,751
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,033,191	0	1,690,713	282,727	2,059,751
<b>Allocation Step 1</b>					
Inbound- All Others	3,985,992	0	1,670,928	279,418	2,035,646
Unallocated Costs	( 4,657,542)	0	0	( 562,145)	( 4,095,397)
1st Allocation	3,361,641	0	3,361,641	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	1,797,453	0	753,492	126,001	917,960
Unallocated Costs	( 1,043,961)	0	0	( 126,001)	( 917,960)
2nd Allocation	753,492	0	753,492	0	0
<b>Total For 0060 Receiver of Taxes</b>					
Total Allocated	4,115,133	0	4,115,133	0	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Receiver of Taxes**

Activity - Town Tax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Gen Fund-Undistributed	38,646,999	6.0980	204,992		204,992		204,992
Gen Fund-Debt Service	6,013,945	0.9489	31,899		31,899		31,899
Insurance	1,690,450	0.2667	8,967		8,967		8,967
General Services	16,880,891	2.6636	89,540		89,540		89,540
Supervisor	2,021,056	0.3189	10,720		10,720		10,720
Town Comptroller	4,129,918	0.6516	21,906		21,906		21,906
Receiver of Taxes	4,033,192	0.6364	21,393		21,393		21,393
Town Clerk	4,773,084	0.7531	25,317		25,317	6,418	31,735
Town Attorney	4,631,178	0.7307	24,565		24,565	6,227	30,792
Human Resources	1,400,499	0.2210	7,429		7,429	1,883	9,312
Civil Service	894,635	0.1412	4,745		4,745	1,203	5,948
Engineering	2,893,824	0.4566	15,349		15,349	3,891	19,240
Information & Tech	3,760,770	0.5934	19,948		19,948	5,057	25,005
Public Safety	4,724,300	0.7454	25,059		25,059	6,353	31,412
DGS-Traffic Control	5,594,424	0.8827	29,674		29,674	7,523	37,197
Highway Dept	1,432,883	0.2261	7,600		7,600	1,927	9,527
Town Board	2,720,156	0.4292	14,428		14,428	3,658	18,086
Civil Defense	19,794	0.0031	105		105	27	132
Publicity	49,647	0.0078	263		263	67	330
Tourism	280,897	0.0443	1,490		1,490	378	1,868
Senior Enrichment	5,139,566	0.8110	27,261		27,261	6,911	34,172
Housing Authority	10,500	0.0017	56		56	14	70
Consrvtm & Waterways	9,503,579	1.4995	50,409		50,409	12,779	63,188
DGS-Cemeteries	2,193,952	0.3462	11,637		11,637	2,950	14,587
Apportioned Costs	28,961,620	4.5698	153,619		153,619	38,944	192,563



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Receiver of Taxes**

Activity - Town Tax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Shelter	4,014,285	0.6334	21,293		21,293	5,398	26,691
Building Department	13,097,474	2.0666	69,472		69,472	17,612	87,084
Board of Zoning	3,032,111	0.4784	16,083		16,083	4,077	20,160
Planning & Econ Dev	2,358,979	0.3722	12,513		12,513	3,172	15,685
Memorial Day Fund	1,002	0.0002	5		5	1	6
Part Town Undistrib	5,773,860	0.9110	30,626		30,626	7,764	38,390
Part Town Highway Fd	68,544,142	10.8153	363,573		363,573	92,170	455,743
Fire Protectn Districts	6,501,168	1.0258	34,484		34,484	8,742	43,226
T/H Lighting District	10,916,831	1.7225	57,905		57,905	14,680	72,585
Library Districts	1,269,165	0.2003	6,732		6,732	1,707	8,439
Parking Fields	6,907,649	1.0899	36,640		36,640	9,289	45,929
Sanitation Utility	181,208,869	28.5925	961,172		961,172	243,667	1,204,839
Parks & Recreation	137,819,069	21.7460	731,022		731,022	185,322	916,344
Water Utility	39,921,067	6.2990	211,750		211,750	53,681	265,431
SubTotal	633,767,430	100.0000	3,361,641		3,361,641	753,492	4,115,133
Total	633,767,430	100.0000	3,361,641		3,361,641	753,492	4,115,133

Allocation Basis: Obligations by Department

Allocation Source: Town Comptroller-Detail Listing of Obligations vs. Budget



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Receiver of Taxes**

Receiving Department	Total	Town Tax
Gen Fund-Undistributed	204,992	204,992
Gen Fund-Debt Service	31,899	31,899
Insurance	8,967	8,967
General Services	89,540	89,540
Supervisor	10,720	10,720
Town Comptroller	21,906	21,906
Receiver of Taxes	21,393	21,393
Town Clerk	31,735	31,735
Town Attorney	30,792	30,792
Human Resources	9,312	9,312
Civil Service	5,948	5,948
Engineering	19,240	19,240
Information & Tech	25,005	25,005
Public Safety	31,412	31,412
DGS-Traffic Control	37,197	37,197
Highway Dept	9,527	9,527
Town Board	18,086	18,086
Civil Defense	132	132
Publicity	330	330
Tourism	1,868	1,868
Senior Enrichment	34,172	34,172
Housing Authority	70	70
Consrvtn & Waterways	63,188	63,188
DGS-Cemeteries	14,587	14,587
Apportioned Costs	192,563	192,563
Animal Shelter	26,691	26,691
Building Department	87,084	87,084
Board of Zoning	20,160	20,160
Planning & Econ Dev	15,685	15,685
Memorial Day Fund	6	6
Part Town Undistrib	38,390	38,390
Part Town Highway Fd	455,743	455,743
Fire Protectn Districts	43,226	43,226



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Receiver of Taxes**

Receiving Department	Total	Town Tax
T/H Lighting District	72,585	72,585
Library Districts	8,439	8,439
Parking Fields	45,929	45,929
Sanitation Utility	1,204,839	1,204,839
Parks & Recreation	916,344	916,344
Water Utility	265,431	265,431
Direct Billed	0	0
<b>Total</b>	<b>4,115,133</b>	<b>4,115,133</b>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Town Clerk  
Nature and Extent of Services**

The Town Clerk's office maintains official Town Board records and is responsible for publishing all notices of public hearings. The office records Town ordinances, local laws, personnel actions, petitions, proofs of publication, annual budgets, assessment rolls, fiscal reports, subpoenas and court actions, zoning ordinances and maps. Fire, water, library and sewer district election results are all filed with this office. As Registrar, the Town Clerk keeps birth and death records, issues birth, death and fetal certificates, burial permits and conducts genealogical searches. The office is responsible for the issuance of licenses and permits for marriage, hunting, fishing, dogs, games of chance, bingo, taxicabs, limousines, tow cars, private livery vans, private carters, block parties, parades, peddlers, solicitors, junk dealers, auctions and auctioneers, theatre and theatre attendants, ticket brokers, going out of business sales, secondhand dealers, commuter parking, special events, riding stables and fireworks. The office provides applications for passports, providing full service by accepting applications, taking passport photos and answering inquiries from the general public. The office processes applications for rezoning public garages, modification and revocation of restrictive covenants and gasoline storage tanks. This office handles all Freedom of Information (FOIL) requests. The Clerk is the official custodian of Town records dating back to 1644 and maintains an inactive record center as well as the Town archives.

Costs associated with processing Town board resolutions have been allocated based on the number of resolutions processed by department.

Costs related to FOIL requests have been allocated based on the number of requests by department.

Costs identified for traffic control hearings have been directly allocated to DGS-Traffic-Control.

Costs associated with zoning hearings have been directly allocated to the Board of Zoning.

Costs related to the management of the Town records have been allocated based on the number of boxes stored by department.

All other costs associated with services provided by the Town Clerk have been accumulated under the constituent services function and have not been allocated.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Town Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,773,084			4,773,084
Gen Fund-Undistributed	2,640,733	33,209	2,673,942	
Gen Fund-Debt Service	46,191	315	46,506	
Insurance	105,777	6,529	112,306	
General Services	1,035,554	902,654	1,938,208	
Supervisor	150,229	63,855	214,084	
Town Comptroller	130,679	44,110	174,789	
Receiver of Taxes	25,317	6,418	31,735	
Town Clerk		27,704	27,704	
Town Attorney		61,318	61,318	
Human Resources		74,960	74,960	
Civil Service		44,609	44,609	
Engineering		105,202	105,202	
Information & Tech		558,829	558,829	
DGS-Traffic Control		110,977	110,977	
Town Board		230,552	230,552	
Total Allocated Additions:	4,134,480	2,271,241	6,405,721	6,405,721
Total To Be Allocated:	8,907,564	2,271,241		11,178,805



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Town Clerk**

	Total	General & Admin	Resolutions	FOIL Requests	Trf Ctrl Hearings
<b>Wages &amp; Benefits</b>					
Salaries & Wages	4,651,779	530,768	396,797	47,913	95,827
<b>Other Expense &amp; Cost</b>					
Maint of Equipment	8,046	918	686	83	166
Office Expense	13,503	1,541	1,152	139	278
Fees & Services	12,467	1,422	1,063	128	257
Rent Office Equipment	12,924	1,475	1,102	133	266
Misc Materials & Supplies	17,948	2,048	1,531	185	370
Printing	40,226	4,590	3,431	414	829
Microfilm	16,191	1,847	1,381	167	334
<b>Departmental Totals</b>					
Total Expenditures	4,773,084	544,609	407,143	49,162	98,327
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,773,084	544,609	407,143	49,162	98,327
<b>Allocation Step 1</b>					
Inbound- All Others	4,134,480	0	398,150	47,960	96,333
Reallocate Admin Costs		( 544,609)	52,438	6,332	12,664
Unallocated Costs	( 6,994,174)	0	0	0	0
1st Allocation	1,913,390	0	857,731	103,454	207,324
<b>Allocation Step 2</b>					
Inbound- All Others	2,271,241	0	218,721	26,346	52,920
Unallocated Costs	( 1,783,379)	0	0	0	0
2nd Allocation	487,862	0	218,721	26,346	52,920
<b>Total For 0070 Town Clerk</b>					
Total Allocated	2,401,252	0	1,076,452	129,800	260,244





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Town Clerk**

	Zoning Hearings	Town Records	Constituent Svcs
<b>Wages &amp; Benefits</b>			
Salaries & Wages	57,682	287,015	3,235,777
<b>Other Expense &amp; Cost</b>			
Maint of Equipment	100	496	5,597
Office Expense	167	833	9,393
Fees & Services	155	769	8,673
Rent Office Equipment	160	797	8,991
Misc Materials & Supplies	223	1,107	12,484
Printing	499	2,482	27,981
Microfilm	201	999	11,262
<b>Departmental Totals</b>			
Total Expenditures	59,187	294,498	3,320,158
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	59,187	294,498	3,320,158
<b>Allocation Step 1</b>			
Inbound- All Others	57,883	287,760	3,246,394
Reallocate Admin Costs	7,623	37,930	427,622
Unallocated Costs	0	0	( 6,994,174)
1st Allocation	124,693	620,188	0
<b>Allocation Step 2</b>			
Inbound- All Others	31,797	158,078	1,783,379
Unallocated Costs	0	0	( 1,783,379)
2nd Allocation	31,797	158,078	0
<b>Total For 0070 Town Clerk</b>			
Total Allocated	156,490	778,266	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Clerk**

Activity - Resolutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	33	2.5249	21,657		21,657		21,657
Supervisor	14	1.0712	9,188		9,188		9,188
Town Comptroller	44	3.3665	28,875		28,875		28,875
Receiver of Taxes	9	0.6886	5,906		5,906		5,906
Town Clerk	13	0.9946	8,531		8,531		8,531
Town Attorney	66	5.0497	43,313		43,313	12,090	55,403
Human Resources	345	26.3963	226,409		226,409	63,198	289,607
Civil Service	4	0.3060	2,625		2,625	733	3,358
Engineering	41	3.1370	26,907		26,907	7,511	34,418
Information & Tech	15	1.1477	9,844		9,844	2,748	12,592
Public Safety	9	0.6886	5,906		5,906	1,649	7,555
DGS-Traffic Control	362	27.6969	237,566		237,566	66,311	303,877
Town Board	7	0.5356	4,594		4,594	1,282	5,876
Tourism	2	0.1530	1,313		1,313	366	1,679
Senior Enrichment	14	1.0712	9,188		9,188	2,565	11,753
Consrvtm & Waterways	31	2.3718	20,344		20,344	5,679	26,023
Animal Shelter	18	1.3772	11,813		11,813	3,297	15,110
Building Department	87	6.6565	57,095		57,095	15,937	73,032
Board of Zoning	2	0.1530	1,313		1,313	366	1,679
Planning & Econ Dev	36	2.7544	23,625		23,625	6,595	30,220
Part Town Highway Fd	16	1.2242	10,500		10,500	2,931	13,431
Sanitation Utility	25	1.9128	16,406		16,406	4,580	20,986
Parks & Recreation	36	2.7544	23,625		23,625	6,595	30,220
Water Utility	32	2.4484	21,000		21,000	5,862	26,862
Urban Renewal	1	0.0765	656		656	183	839



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Clerk**

Activity - Resolutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Community Development	45	3.4430	29,532		29,532	8,243	37,775
SubTotal	1,307	100.0000	857,731		857,731	218,721	1,076,452
Total	1,307	100.0000	857,731		857,731	218,721	1,076,452

Allocation Basis: Resolutions by Department

Allocation Source: Town Clerk



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Clerk**

Activity - FOIL Requests

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	48	9.2664	9,586		9,586		9,586
Supervisor	15	2.8958	2,996		2,996		2,996
Town Comptroller	27	5.2124	5,392		5,392		5,392
Receiver of Taxes	5	0.9653	999		999		999
Town Clerk	96	18.5328	19,173		19,173		19,173
Town Attorney	52	10.0386	10,385		10,385	4,190	14,575
Human Resources	5	0.9653	999		999	403	1,402
Civil Service	1	0.1931	200		200	81	281
Engineering	31	5.9846	6,191		6,191	2,498	8,689
Information & Tech	3	0.5792	599		599	242	841
Public Safety	2	0.3861	399		399	161	560
DGS-Traffic Control	10	1.9305	1,997		1,997	806	2,803
Highway Dept	36	6.9498	7,190		7,190	2,900	10,090
Town Board	5	0.9653	999		999	403	1,402
Consrvtm & Waterways	27	5.2124	5,392		5,392	2,175	7,567
Animal Shelter	26	5.0193	5,193		5,193	2,095	7,288
Building Department	105	20.2697	20,971		20,971	8,458	29,429
Board of Zoning	2	0.3861	399		399	161	560
Planning & Econ Dev	1	0.1931	200		200	81	281
Sanitation Utility	4	0.7722	799		799	322	1,121
Parks & Recreation	7	1.3514	1,398		1,398	564	1,962
Water Utility	7	1.3514	1,398		1,398	564	1,962
Other Misc	3	0.5792	599		599	242	841
<b>SubTotal</b>	<b>518</b>	<b>100.0000</b>	<b>103,454</b>		<b>103,454</b>	<b>26,346</b>	<b>129,800</b>
<b>Total</b>	<b>518</b>	<b>100.0000</b>	<b>103,454</b>		<b>103,454</b>	<b>26,346</b>	<b>129,800</b>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department Town Clerk**

Allocation Basis: Responses to FOIL Requests by Department

Allocation Source: Town Comptroller

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Clerk**

Activity - Trf Ctrl Hearings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DGS-Traffic Control	100.00	100.0000	207,324		207,324	52,920	260,244
SubTotal	100.00	100.0000	207,324		207,324	52,920	260,244
Total	100.00	100.0000	207,324		207,324	52,920	260,244

Allocation Basis: Directly Allocated to DGS-Traffic Control  
 Allocation Source: Town Clerk-Salary and Wage Analysis

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Clerk**

Activity - Zoning Hearings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Board of Zoning	100.00	100.0000	124,693		124,693	31,797	156,490
SubTotal	100.00	100.0000	124,693		124,693	31,797	156,490
Total	100.00	100.0000	124,693		124,693	31,797	156,490

Allocation Basis: Directly Allocated to Board of Zoning  
 Allocation Source: Town Clerk-Salary and Wage Analysis

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Clerk**

Activity - Town Records

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	4	0.3101	1,923		1,923		1,923
Supervisor	106	8.2171	50,961		50,961		50,961
Town Comptroller	2	0.1550	962		962		962
Town Attorney	751	58.2170	361,054		361,054	100,778	461,832
Human Resources	134	10.3876	64,423		64,423	17,982	82,405
Engineering	179	13.8760	86,057		86,057	24,020	110,077
Highway Dept	36	2.7907	17,308		17,308	4,831	22,139
Town Board	59	4.5736	28,365		28,365	7,917	36,282
Building Department	19	1.4729	9,135		9,135	2,550	11,685
SubTotal	1,290	100.0000	620,188		620,188	158,078	778,266
Total	1,290	100.0000	620,188		620,188	158,078	778,266

Allocation Basis: Number of Boxes Stored by Department

Allocation Source: Town Clerk-Archives Section





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Clerk**

Receiving Department	Total	Resolutions	FOIL Requests	Trf Ctrl Hearings	Zoning Hearings	Town Records
Insurance	1,923	0	0	0	0	1,923
General Services	31,243	21,657	9,586	0	0	0
Supervisor	63,145	9,188	2,996	0	0	50,961
Town Comptroller	35,229	28,875	5,392	0	0	962
Receiver of Taxes	6,905	5,906	999	0	0	0
Town Clerk	27,704	8,531	19,173	0	0	0
Town Attorney	531,810	55,403	14,575	0	0	461,832
Human Resources	373,414	289,607	1,402	0	0	82,405
Civil Service	3,639	3,358	281	0	0	0
Engineering	153,184	34,418	8,689	0	0	110,077
Information & Tech	13,433	12,592	841	0	0	0
Public Safety	8,115	7,555	560	0	0	0
DGS-Traffic Control	566,924	303,877	2,803	260,244	0	0
Highway Dept	32,229	0	10,090	0	0	22,139
Town Board	43,560	5,876	1,402	0	0	36,282
Tourism	1,679	1,679	0	0	0	0
Senior Enrichment	11,753	11,753	0	0	0	0
Consrvtn & Waterways	33,590	26,023	7,567	0	0	0
Animal Shelter	22,398	15,110	7,288	0	0	0
Building Department	114,146	73,032	29,429	0	0	11,685
Board of Zoning	158,729	1,679	560	0	156,490	0
Planning & Econ Dev	30,501	30,220	281	0	0	0
Part Town Highway Fd	13,431	13,431	0	0	0	0
Sanitation Utility	22,107	20,986	1,121	0	0	0
Parks & Recreation	32,182	30,220	1,962	0	0	0
Water Utility	28,824	26,862	1,962	0	0	0
Urban Renewal	839	839	0	0	0	0
Community Development	37,775	37,775	0	0	0	0
Other Misc	841	0	841	0	0	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Clerk**

Receiving Department	Total	Resolutions	FOIL Requests	Trf Ctrl Hearings	Zoning Hearings	Town Records
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<u>2,401,252</u>	<u>1,076,452</u>	<u>129,800</u>	<u>260,244</u>	<u>156,490</u>	<u>778,266</u>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Town Attorney  
Nature and Extent of Services**

The Office of the Town Attorney renders legal assistance to the Town Board and all Town Departments. Acting as corporation counsel, the office drafts proposed local laws and ordinances and advises all department heads of the latest decision and laws, which affect their operations. Nearly every phase of governmental activity involves the preparation of legal documents and the advice of this office.

The Town Attorney institutes and defends in the state and federal courts lawsuits in which the Town is a party. This litigation includes tort actions, zoning cases, the interpolation of Town licenses and laws, and injunctions. In addition to this, the office prosecutes all Town code violations in the local district court. Additionally, the Town Attorney represents the Town in labor related matters, grievances and disciplinary arbitrations.

The Real Estate Division maintains and keeps up-to-date books, maps, sketches for real property within the territorial confines of the Town; reviews and participates in real estate transactions and negotiation in which the Town has interest; conducts or orders title searches in such property, verifies title ownership, liens and objections to title; and meets with, plans, cooperates and confers with federal, state, county, and Town officials, when necessary, in those areas which will aid, assist, and further the purpose of this division.

Costs associated with tort liability/damage claims have been allocated based on the number of claims filed by department for all Town funds.

Costs related to appellate litigation have been allocated based on the percentage of effort afforded by department.

Costs identified for miscellaneous legal operations, workers' compensation and employee relations have each been allocated based on the number of employees by department.

Costs associated with district court activities have been allocated on the percentage of effort afforded by department.

Costs related to urban renewal projects have been directly allocated to the Urban Renewal program.

Costs specific to the Real Estate Division have not been allocated.

**Town of Hempstead, New York  
 Analysis of Administrative Charges  
 2013 Central Services Cost Allocation Plan  
 Schedule .2 - Costs To Be Allocated  
 For Department Town Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,631,178			4,631,178
Gen Fund-Undistributed	2,127,768	26,758	2,154,526	
Gen Fund-Debt Service	14,872	102	14,974	
Insurance	84,266	5,202	89,468	
General Services	454,951	529,956	984,907	
Supervisor	100,153	42,570	142,723	
Town Comptroller	62,335	20,018	82,353	
Receiver of Taxes	24,565	6,227	30,792	
Town Clerk	414,752	117,058	531,810	
Town Attorney		40,878	40,878	
Human Resources		49,973	49,973	
Civil Service		29,739	29,739	
Engineering		105,202	105,202	
Information & Tech		192,147	192,147	
DGS-Traffic Control		1,109,766	1,109,766	
Town Board		153,701	153,701	
Total Allocated Additions:	3,283,662	2,429,297	5,712,959	5,712,959
Total To Be Allocated:	7,914,840	2,429,297		10,344,137



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Town Attorney**

	Total	General & Admin	Tort/Damage Claims	Appell Litigtn	Misc Legal Ops
<b>Wages &amp; Benefits</b>					
Salaries & Wages	3,946,227	1,564,206	713,519	243,245	411,704
<b>Other Expense &amp; Cost</b>					
Maint of Equipment	7,222	2,863	1,306	445	753
Office Expense	2,383	944	431	147	249
Fees & Services	494,469	196,007	89,400	30,459	51,573
Misc Mat. & Supplies	180,877	71,700	32,703	11,142	18,865
<b>Departmental Totals</b>					
Total Expenditures	4,631,178	1,835,720	837,359	285,438	483,144
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,631,178	1,835,720	837,359	285,438	483,144
<b>Allocation Step 1</b>					
Inbound- All Others	3,283,662	0	984,114	335,262	567,417
Reallocate Admin Costs		( 1,835,720)	549,879	187,458	317,282
Unallocated Costs	( 363,344)	0	0	0	0
1st Allocation	7,551,496	0	2,371,352	808,158	1,367,843
<b>Allocation Step 2</b>					
Inbound- All Others	2,429,297	0	728,060	248,031	419,783
Unallocated Costs	( 111,505)	0	0	0	0
2nd Allocation	2,317,792	0	728,060	248,031	419,783
<b>Total For 0080 Town Attorney</b>					
Total Allocated	9,869,288	0	3,099,412	1,056,189	1,787,626



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Town Attorney**

	Workers' Comp	Employee Relatns	District Court	Urban Renewal	Real Estate
<b>Wages &amp; Benefits</b>					
Salaries & Wages	120,599	157,654	512,696	113,237	109,367
<b>Other Expense &amp; Cost</b>					
Maint of Equipment	221	289	938	207	200
Office Expense	73	95	310	68	66
Fees & Services	15,131	19,779	64,232	14,191	13,697
Misc Mat. & Supplies	5,535	7,235	23,496	5,191	5,010
<b>Departmental Totals</b>					
Total Expenditures	141,559	185,052	601,672	132,894	128,340
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	141,559	185,052	601,672	132,894	128,340
<b>Allocation Step 1</b>					
Inbound- All Others	166,153	217,378	706,644	155,974	150,720
Reallocate Admin Costs	92,940	121,497	395,113	87,267	84,284
Unallocated Costs	0	0	0	0	( 363,344)
1st Allocation	400,652	523,927	1,703,429	376,135	0
<b>Allocation Step 2</b>					
Inbound- All Others	122,922	160,819	522,785	115,392	111,505
Unallocated Costs	0	0	0	0	( 111,505)
2nd Allocation	122,922	160,819	522,785	115,392	0
<b>Total For 0080 Town Attorney</b>					
Total Allocated	523,574	684,746	2,226,214	491,527	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Attorney**

Activity - Tort/Damage Claims

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	29	8.2153	194,814		194,814		194,814
Human Resources	1	0.2833	6,718		6,718	2,247	8,965
Engineering	4	1.1331	26,871		26,871	8,988	35,859
Public Safety	1	0.2833	6,718		6,718	2,247	8,965
DGS-Traffic Control	6	1.6997	40,306		40,306	13,483	53,789
Senior Enrichment	4	1.1331	26,871		26,871	8,988	35,859
Consrvtn & Waterways	2	0.5666	13,435		13,435	4,494	17,929
Animal Shelter	3	0.8499	20,153		20,153	6,741	26,894
Building Department	4	1.1331	26,871		26,871	8,988	35,859
Part Town Highway Fd	184	52.1247	1,236,058		1,236,058	413,468	1,649,526
T/H Lighting District	20	5.6657	134,354		134,354	44,942	179,296
Sanitation Utility	62	17.5637	416,498		416,498	139,320	555,818
Parks & Recreation	25	7.0822	167,943		167,943	56,177	224,120
Water Utility	8	2.2663	53,742		53,742	17,977	71,719
<b>SubTotal</b>	<b>353</b>	<b>100.0000</b>	<b>2,371,352</b>		<b>2,371,352</b>	<b>728,060</b>	<b>3,099,412</b>
<b>Total</b>	<b>353</b>	<b>100.0000</b>	<b>2,371,352</b>		<b>2,371,352</b>	<b>728,060</b>	<b>3,099,412</b>

Allocation Basis: Number of Claims Filed by Department-All Funds

Allocation Source: Town Attorney



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Attorney**

Activity - Appell Litigtn

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Town Board	15.00	15.0000	121,224		121,224	37,205	158,429
Board of Zoning	80.00	80.0000	646,526		646,526	198,424	844,950
Other Misc	5.00	5.0000	40,408		40,408	12,402	52,810
SubTotal	100.00	100.0000	808,158		808,158	248,031	1,056,189
Total	100.00	100.0000	808,158		808,158	248,031	1,056,189

Allocation Basis: Percentage of Effort Afforded by Department

Allocation Source: Town Attorney-Salary and Wage Analysis





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Attorney**

Activity - Misc Legal Ops

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	146	6.8512	93,714		93,714		93,714
Supervisor	16	0.7508	10,270		10,270		10,270
Town Comptroller	50	2.3463	32,094		32,094		32,094
Receiver of Taxes	47	2.2055	30,168		30,168		30,168
Town Clerk	57	2.6748	36,587		36,587		36,587
Town Attorney	38	1.7832	24,391		24,391		24,391
Human Resources	16	0.7508	10,270		10,270	3,780	14,050
Civil Service	13	0.6100	8,344		8,344	3,071	11,415
Engineering	27	1.2670	17,331		17,331	6,378	23,709
Information & Tech	31	1.4547	19,898		19,898	7,323	27,221
Public Safety	64	3.0033	41,080		41,080	15,119	56,199
DGS-Traffic Control	65	3.0502	41,722		41,722	15,355	57,077
Highway Dept	20	0.9385	12,838		12,838	4,725	17,563
Town Board	36	1.6893	23,108		23,108	8,504	31,612
Tourism	3	0.1408	1,926		1,926	709	2,635
Senior Enrichment	72	3.3787	46,215		46,215	17,009	63,224
Consrvtn & Waterways	86	4.0357	55,202		55,202	20,316	75,518
DGS-Cemeteries	23	1.0793	14,763		14,763	5,433	20,196
Animal Shelter	39	1.8301	25,033		25,033	9,213	34,246
Building Department	87	4.0826	55,843		55,843	20,552	76,395
Board of Zoning	16	0.7508	10,270		10,270	3,780	14,050
Planning & Econ Dev	8	0.3754	5,135		5,135	1,890	7,025
Part Town Highway Fd	197	9.2445	126,450		126,450	46,538	172,988
Parking Fields	4	0.1877	2,568		2,568	945	3,513
Sanitation Utility	420	19.7091	269,589		269,589	99,217	368,806



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Attorney**

Activity - Misc Legal Ops

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	473	22.1964	303,609		303,609	111,736	415,345
Water Utility	77	3.6133	49,425		49,425	18,190	67,615
SubTotal	2,131	100.0000	1,367,843		1,367,843	419,783	1,787,626
Total	2,131	100.0000	1,367,843		1,367,843	419,783	1,787,626

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Last Annual Payroll



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Attorney**

Activity - Workers' Comp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	146	6.8512	27,450		27,450		27,450
Supervisor	16	0.7508	3,008		3,008		3,008
Town Comptroller	50	2.3463	9,401		9,401		9,401
Receiver of Taxes	47	2.2055	8,837		8,837		8,837
Town Clerk	57	2.6748	10,717		10,717		10,717
Town Attorney	38	1.7832	7,144		7,144		7,144
Human Resources	16	0.7508	3,008		3,008	1,107	4,115
Civil Service	13	0.6100	2,444		2,444	899	3,343
Engineering	27	1.2670	5,076		5,076	1,868	6,944
Information & Tech	31	1.4547	5,828		5,828	2,144	7,972
Public Safety	64	3.0033	12,033		12,033	4,427	16,460
DGS-Traffic Control	65	3.0502	12,221		12,221	4,496	16,717
Highway Dept	20	0.9385	3,760		3,760	1,383	5,143
Town Board	36	1.6893	6,768		6,768	2,490	9,258
Tourism	3	0.1408	564		564	208	772
Senior Enrichment	72	3.3787	13,537		13,537	4,981	18,518
Consrvtn & Waterways	86	4.0357	16,169		16,169	5,949	22,118
DGS-Cemeteries	23	1.0793	4,324		4,324	1,591	5,915
Animal Shelter	39	1.8301	7,332		7,332	2,698	10,030
Building Department	87	4.0826	16,357		16,357	6,018	22,375
Board of Zoning	16	0.7508	3,008		3,008	1,107	4,115
Planning & Econ Dev	8	0.3754	1,504		1,504	553	2,057
Part Town Highway Fd	197	9.2445	37,038		37,038	13,627	50,665
Parking Fields	4	0.1877	752		752	277	1,029
Sanitation Utility	420	19.7091	78,965		78,965	29,053	108,018



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Attorney**

Activity - Workers' Comp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	473	22.1964	88,930		88,930	32,720	121,650
Water Utility	77	3.6133	14,477		14,477	5,326	19,803
SubTotal	2,131	100.0000	400,652		400,652	122,922	523,574
Total	2,131	100.0000	400,652		400,652	122,922	523,574

Allocation Basis: Employees (Head Count) by Department  
 Allocation Source: Last Annual Payroll

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Attorney**

Activity - Employee Relatns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	146	6.8512	35,896		35,896		35,896
Supervisor	16	0.7508	3,934		3,934		3,934
Town Comptroller	50	2.3463	12,293		12,293		12,293
Receiver of Taxes	47	2.2055	11,555		11,555		11,555
Town Clerk	57	2.6748	14,014		14,014		14,014
Town Attorney	38	1.7832	9,343		9,343		9,343
Human Resources	16	0.7508	3,934		3,934	1,448	5,382
Civil Service	13	0.6100	3,196		3,196	1,177	4,373
Engineering	27	1.2670	6,638		6,638	2,444	9,082
Information & Tech	31	1.4547	7,622		7,622	2,806	10,428
Public Safety	64	3.0033	15,735		15,735	5,792	21,527
DGS-Traffic Control	65	3.0502	15,981		15,981	5,883	21,864
Highway Dept	20	0.9385	4,917		4,917	1,810	6,727
Town Board	36	1.6893	8,851		8,851	3,258	12,109
Tourism	3	0.1408	738		738	272	1,010
Senior Enrichment	72	3.3787	17,702		17,702	6,516	24,218
Consrvtn & Waterways	86	4.0357	21,144		21,144	7,783	28,927
DGS-Cemeteries	23	1.0793	5,655		5,655	2,082	7,737
Animal Shelter	39	1.8301	9,589		9,589	3,530	13,119
Building Department	87	4.0826	21,390		21,390	7,874	29,264
Board of Zoning	16	0.7508	3,934		3,934	1,448	5,382
Planning & Econ Dev	8	0.3754	1,967		1,967	724	2,691
Part Town Highway Fd	197	9.2445	48,434		48,434	17,829	66,263
Parking Fields	4	0.1877	983		983	362	1,345
Sanitation Utility	420	19.7091	103,261		103,261	38,010	141,271



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Attorney**

Activity - Employee Relatns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	473	22.1964	116,290		116,290	42,802	159,092
Water Utility	77	3.6133	18,931		18,931	6,969	25,900
SubTotal	2,131	100.0000	523,927		523,927	160,819	684,746
Total	2,131	100.0000	523,927		523,927	160,819	684,746

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Last Annual Payroll



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Attorney**

Activity - District Court

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Department	65.00	65.0000	1,107,229		1,107,229	339,810	1,447,039
Sanitation Utility	25.00	25.0000	425,857		425,857	130,696	556,553
Other Misc	10.00	10.0000	170,343		170,343	52,279	222,622
SubTotal	100.00	100.0000	1,703,429		1,703,429	522,785	2,226,214
Total	100.00	100.0000	1,703,429		1,703,429	522,785	2,226,214

Allocation Basis: Percentage of Effort Afforded by Department

Allocation Source: Town Attorney-Salary and Wage Analysis



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Attorney**

Activity - Urban Renewal

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Urban Renewal	100.00	100.0000	376,135		376,135	115,392	491,527
SubTotal	100.00	100.0000	376,135		376,135	115,392	491,527
Total	100.00	100.0000	376,135		376,135	115,392	491,527

Allocation Basis: Directly Allocated to Urban Renewal

Allocation Source: Town Attorney-Salary and Wage Analysis



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Attorney**

Receiving Department	Total	Tort/Damage Claims	Appell Litigtn	Misc Legal Ops	Workers' Comp	Employee Relatns	District Court
General Services	351,874	194,814	0	93,714	27,450	35,896	0
Supervisor	17,212	0	0	10,270	3,008	3,934	0
Town Comptroller	53,788	0	0	32,094	9,401	12,293	0
Receiver of Taxes	50,560	0	0	30,168	8,837	11,555	0
Town Clerk	61,318	0	0	36,587	10,717	14,014	0
Town Attorney	40,878	0	0	24,391	7,144	9,343	0
Human Resources	32,512	8,965	0	14,050	4,115	5,382	0
Civil Service	19,131	0	0	11,415	3,343	4,373	0
Engineering	75,594	35,859	0	23,709	6,944	9,082	0
Information & Tech	45,621	0	0	27,221	7,972	10,428	0
Public Safety	103,151	8,965	0	56,199	16,460	21,527	0
DGS-Traffic Control	149,447	53,789	0	57,077	16,717	21,864	0
Highway Dept	29,433	0	0	17,563	5,143	6,727	0
Town Board	211,408	0	158,429	31,612	9,258	12,109	0
Tourism	4,417	0	0	2,635	772	1,010	0
Senior Enrichment	141,819	35,859	0	63,224	18,518	24,218	0
Consrvtn & Waterways	144,492	17,929	0	75,518	22,118	28,927	0
DGS-Cemeteries	33,848	0	0	20,196	5,915	7,737	0
Animal Shelter	84,289	26,894	0	34,246	10,030	13,119	0
Building Department	1,610,932	35,859	0	76,395	22,375	29,264	1,447,039
Board of Zoning	868,497	0	844,950	14,050	4,115	5,382	0
Planning & Econ Dev	11,773	0	0	7,025	2,057	2,691	0
Part Town Highway Fd	1,939,442	1,649,526	0	172,988	50,665	66,263	0
T/H Lighting District	179,296	179,296	0	0	0	0	0
Parking Fields	5,887	0	0	3,513	1,029	1,345	0
Sanitation Utility	1,730,466	555,818	0	368,806	108,018	141,271	556,553
Parks & Recreation	920,207	224,120	0	415,345	121,650	159,092	0
Water Utility	185,037	71,719	0	67,615	19,803	25,900	0
Urban Renewal	491,527	0	0	0	0	0	0
Other Misc	275,432	0	52,810	0	0	0	222,622



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Attorney**

Receiving Department	Total	Tort/Damage Claims	Appell Litigtn	Misc Legal Ops	Workers' Comp	Employee Relatns	District Court
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<u>9,869,288</u>	<u>3,099,412</u>	<u>1,056,189</u>	<u>1,787,626</u>	<u>523,574</u>	<u>684,746</u>	<u>2,226,214</u>



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Attorney**

Receiving Department	Urban Renewal
General Services	0
Supervisor	0
Town Comptroller	0
Receiver of Taxes	0
Town Clerk	0
Town Attorney	0
Human Resources	0
Civil Service	0
Engineering	0
Information & Tech	0
Public Safety	0
DGS-Traffic Control	0
Highway Dept	0
Town Board	0
Tourism	0
Senior Enrichment	0
Consrvtm & Waterways	0
DGS-Cemeteries	0
Animal Shelter	0
Building Department	0
Board of Zoning	0
Planning & Econ Dev	0
Part Town Highway Fd	0
T/H Lighting District	0
Parking Fields	0
Sanitation Utility	0
Parks & Recreation	0
Water Utility	0
Urban Renewal	491,527
Other Misc	0



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Attorney**

Receiving Department	Urban Renewal
Direct Billed	0
Total	<u>491,527</u>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Human Resources  
Nature and Extent of Services**

The Human Resources department is responsible for performing the Town's human resource functions on behalf of its employees. Responsibilities include recruitment, interviewing and examination of applicants for positions in all Town Departments, maintain and update all employee records and answer inquiries relating to employee health, dental, drug and optical benefits, review and preparation of bids and specifications for health related benefits, review all civil service laws, rules and regulations and other local laws, ordinances, rules and regulations regarding Town employees and employment to ensure compliance therewith, maintain a complete set of personnel files of all officers and employees of the Town. Other responsibilities include assisting the Town Board and department heads in the information of policy concerning personnel, assisting all Town Departments in the handling of grievances, disciplinary matters and improper practice charges, reviewing all applications for employment in the Town Departments prior to submission to the Town Civil Service Commission for its official action, and establishing training procedures for the indoctrination of new employees of various departments.

Costs have been allocated based on the number of employees by department.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,400,500			1,400,500
Gen Fund-Undistributed	830,349	10,442	840,791	
Gen Fund-Debt Service	3,799	26	3,825	
Insurance	34,546	2,133	36,679	
General Services	150,203	163,782	313,985	
Supervisor	42,170	17,924	60,094	
Town Comptroller	17,688	5,745	23,433	
Receiver of Taxes	7,429	1,883	9,312	
Town Clerk	291,831	81,583	373,414	
Town Attorney	23,930	8,582	32,512	
Human Resources		21,041	21,041	
Civil Service		12,522	12,522	
Information & Tech		129,283	129,283	
Town Board		64,716	64,716	
Total Allocated Additions:	1,401,945	519,662	1,921,607	1,921,607
Total To Be Allocated:	2,802,445	519,662		3,322,107



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources**

	Total	General & Admin	Personnel Svcs
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,395,928	0	1,395,928
<b>Other Expense &amp; Cost</b>			
Office Expense	1,774	0	1,774
Rent Office Equipment	2,798	0	2,798
<b>Departmental Totals</b>			
Total Expenditures	1,400,500	0	1,400,500
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,400,500	0	1,400,500
<b>Allocation Step 1</b>			
Inbound- All Others	1,401,945	0	1,401,945
1st Allocation	2,802,445	0	2,802,445
<b>Allocation Step 2</b>			
Inbound- All Others	519,662	0	519,662
2nd Allocation	519,662	0	519,662
<b>Total For 0090 Human Resources</b>			
Total Allocated	3,322,107	0	3,322,107



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Personnel Srvc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	146	6.8512	192,002		192,002		192,002
Supervisor	16	0.7508	21,041		21,041		21,041
Town Comptroller	50	2.3463	65,754		65,754		65,754
Receiver of Taxes	47	2.2055	61,809		61,809		61,809
Town Clerk	57	2.6748	74,960		74,960		74,960
Town Attorney	38	1.7832	49,973		49,973		49,973
Human Resources	16	0.7508	21,041		21,041		21,041
Civil Service	13	0.6100	17,096		17,096	3,836	20,932
Engineering	27	1.2670	35,507		35,507	7,968	43,475
Information & Tech	31	1.4547	40,768		40,768	9,148	49,916
Public Safety	64	3.0033	84,165		84,165	18,886	103,051
DGS-Traffic Control	65	3.0502	85,480		85,480	19,181	104,661
Highway Dept	20	0.9385	26,302		26,302	5,902	32,204
Town Board	36	1.6893	47,343		47,343	10,623	57,966
Tourism	3	0.1408	3,945		3,945	885	4,830
Senior Enrichment	72	3.3787	94,686		94,686	21,247	115,933
Consrvtn & Waterways	86	4.0357	113,097		113,097	25,378	138,475
DGS-Cemeteries	23	1.0793	30,247		30,247	6,787	37,034
Animal Shelter	39	1.8301	51,288		51,288	11,509	62,797
Building Department	87	4.0826	114,412		114,412	25,673	140,085
Board of Zoning	16	0.7508	21,041		21,041	4,722	25,763
Planning & Econ Dev	8	0.3754	10,521		10,521	2,361	12,882
Part Town Highway Fd	197	9.2445	259,072		259,072	58,134	317,206
Parking Fields	4	0.1877	5,260		5,260	1,180	6,440
Sanitation Utility	420	19.7091	552,335		552,335	123,940	676,275





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Personnel Srvcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	473	22.1964	622,038		622,038	139,580	761,618
Water Utility	77	3.6133	101,262		101,262	22,722	123,984
SubTotal	2,131	100.0000	2,802,445		2,802,445	519,662	3,322,107
Total	2,131	100.0000	2,802,445		2,802,445	519,662	3,322,107

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Last Annual Payroll



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Personnel Srvc
General Services	192,002	192,002
Supervisor	21,041	21,041
Town Comptroller	65,754	65,754
Receiver of Taxes	61,809	61,809
Town Clerk	74,960	74,960
Town Attorney	49,973	49,973
Human Resources	21,041	21,041
Civil Service	20,932	20,932
Engineering	43,475	43,475
Information & Tech	49,916	49,916
Public Safety	103,051	103,051
DGS-Traffic Control	104,661	104,661
Highway Dept	32,204	32,204
Town Board	57,966	57,966
Tourism	4,830	4,830
Senior Enrichment	115,933	115,933
Consrvt & Waterways	138,475	138,475
DGS-Cemeteries	37,034	37,034
Animal Shelter	62,797	62,797
Building Department	140,085	140,085
Board of Zoning	25,763	25,763
Planning & Econ Dev	12,882	12,882
Part Town Highway Fd	317,206	317,206
Parking Fields	6,440	6,440
Sanitation Utility	676,275	676,275
Parks & Recreation	761,618	761,618
Water Utility	123,984	123,984



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources**

Receiving Department	Total	Personnel Svcs
Direct Billed	0	0
Total	<u>3,322,107</u>	<u>3,322,107</u>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Civil Service  
Nature and Extent of Services**

The Commission office under the day-to-day supervision of the Executive Director is charged with implementing and ensuring compliance with the New York State Civil Service Law. Functions supervised by the Commission and the Executive Director including the administration of Civil Service examinations, establishment and administration of eligible lists, ratification of examination and employment applications.

Classification and Personnel Actions Division - This division is charged with ensuring that the responsibilities, duties and qualifications of each Town job specification are current and valid. The Division also processes applications for employment received from the Director of Personnel, evaluating the qualifications and backgrounds of applicants according to established requirements and recommending approval or disapproval to the commission. Administers the roster records for full-time and seasonal/part-time Town employees and conducts a semi-annual payroll certification in accordance with New York State Civil Service Law.

Testing and Evaluation Division - The primary responsibility of the Division is to ensure the fair, impartial and effective administration of competitive-class title Civil Service examinations, with the objective of minimizing the number of provisional employees. The Division orders or writes required examinations, prepares, distributes and publicizes examination announcements. Provides information to employees and non-employees interested in civil service examinations. Examines and evaluates the qualifications of applicants for examination and makes appropriate recommendations to the Commission and the Executive Director. Processes applications for examination and notifies candidates of their eligibility to take examination.

Costs have been allocated based on the number of employees by department.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Civil Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	894,634			894,634
Gen Fund-Undistributed	464,949	5,847	470,796	
Gen Fund-Debt Service	4,023	27	4,050	
Insurance	18,461	1,139	19,600	
General Services	190,690	180,593	371,283	
Supervisor	34,263	14,563	48,826	
Town Comptroller	22,088	7,291	29,379	
Receiver of Taxes	4,745	1,203	5,948	
Town Clerk	2,825	814	3,639	
Town Attorney	13,984	5,147	19,131	
Human Resources	17,096	3,836	20,932	
Civil Service		10,174	10,174	
Information & Tech		122,164	122,164	
Town Board		52,582	52,582	
Total Allocated Additions:	773,124	405,380	1,178,504	1,178,504
Total To Be Allocated:	1,667,758	405,380		2,073,138



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Civil Service**

	Total	General & Admin	Civil Svc Admin
<b>Wages &amp; Benefits</b>			
Salaries & Wages	884,338	0	884,338
<b>Other Expense &amp; Cost</b>			
Office Expense	1,115	0	1,115
Rents of Space	1,890	0	1,890
Fees & Services	3,328	0	3,328
Travel Expense	2,227	0	2,227
Rent Office Equipment	1,736	0	1,736
<b>Departmental Totals</b>			
Total Expenditures	894,634	0	894,634
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	894,634	0	894,634
<b>Allocation Step 1</b>			
Inbound- All Others	773,124	0	773,124
1st Allocation	1,667,758	0	1,667,758
<b>Allocation Step 2</b>			
Inbound- All Others	405,380	0	405,380
2nd Allocation	405,380	0	405,380
<b>Total For 0100 Civil Service</b>			
Total Allocated	2,073,138	0	2,073,138



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Civil Service**

Activity - Civil Svc Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	146	6.8512	114,262		114,262		114,262
Supervisor	16	0.7508	12,522		12,522		12,522
Town Comptroller	50	2.3463	39,131		39,131		39,131
Receiver of Taxes	47	2.2055	36,783		36,783		36,783
Town Clerk	57	2.6748	44,609		44,609		44,609
Town Attorney	38	1.7832	29,739		29,739		29,739
Human Resources	16	0.7508	12,522		12,522		12,522
Civil Service	13	0.6100	10,174		10,174		10,174
Engineering	27	1.2670	21,131		21,131	6,262	27,393
Information & Tech	31	1.4547	24,261		24,261	7,189	31,450
Public Safety	64	3.0033	50,088		50,088	14,842	64,930
DGS-Traffic Control	65	3.0502	50,870		50,870	15,074	65,944
Highway Dept	20	0.9385	15,652		15,652	4,638	20,290
Town Board	36	1.6893	28,174		28,174	8,349	36,523
Tourism	3	0.1408	2,348		2,348	696	3,044
Senior Enrichment	72	3.3787	56,348		56,348	16,698	73,046
Consrvtn & Waterways	86	4.0357	67,305		67,305	19,944	87,249
DGS-Cemeteries	23	1.0793	18,000		18,000	5,334	23,334
Animal Shelter	39	1.8301	30,522		30,522	9,045	39,567
Building Department	87	4.0826	68,088		68,088	20,176	88,264
Board of Zoning	16	0.7508	12,522		12,522	3,711	16,233
Planning & Econ Dev	8	0.3754	6,261		6,261	1,855	8,116
Part Town Highway Fd	197	9.2445	154,176		154,176	45,686	199,862
Parking Fields	4	0.1877	3,130		3,130	928	4,058
Sanitation Utility	420	19.7091	328,699		328,699	97,403	426,102



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Civil Service**

Activity - Civil Svc Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	473	22.1964	370,179		370,179	109,693	479,872
Water Utility	77	3.6133	60,262		60,262	17,857	78,119
SubTotal	2,131	100.0000	1,667,758		1,667,758	405,380	2,073,138
Total	2,131	100.0000	1,667,758		1,667,758	405,380	2,073,138

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Last Annual Payroll



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Civil Service**

Receiving Department	Total	Civil Svc Admin
General Services	114,262	114,262
Supervisor	12,522	12,522
Town Comptroller	39,131	39,131
Receiver of Taxes	36,783	36,783
Town Clerk	44,609	44,609
Town Attorney	29,739	29,739
Human Resources	12,522	12,522
Civil Service	10,174	10,174
Engineering	27,393	27,393
Information & Tech	31,450	31,450
Public Safety	64,930	64,930
DGS-Traffic Control	65,944	65,944
Highway Dept	20,290	20,290
Town Board	36,523	36,523
Tourism	3,044	3,044
Senior Enrichment	73,046	73,046
Consrvt & Waterways	87,249	87,249
DGS-Cemeteries	23,334	23,334
Animal Shelter	39,567	39,567
Building Department	88,264	88,264
Board of Zoning	16,233	16,233
Planning & Econ Dev	8,116	8,116
Part Town Highway Fd	199,862	199,862
Parking Fields	4,058	4,058
Sanitation Utility	426,102	426,102
Parks & Recreation	479,872	479,872
Water Utility	78,119	78,119



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Civil Service**

Receiving Department	Total	Civil Svc Admin
Direct Billed	0	0
<b>Total</b>	<u><u>2,073,138</u></u>	<u><u>2,073,138</u></u>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Engineering  
Nature and Extent of Services**

The Department of Engineering provides professional engineering, survey, drafting and inspection services for the Town and also provides surveys, maps plans, estimates and drawings relating to the improvement of roads by either resurfacing or complete reconstruction, including naming and numbering thereof, but not limited to land development, sub-division, site improvements and grade limitations.

General engineering responsibilities are to plan and design parking fields, Town structures and any other special projects; to prepare contract specifications and supervise general construction inspection of same; to prepare all acquisition maps, keep zoning maps up to date, check all property descriptions in proposed Town documents; perform such other and further duties as may be assigned by the commissioner.

Drainage and highway engineering responsibilities are to plan and design new highways, improvements to existing highways, new or improved storm water drainage systems; to prepare contract specifications and supervise general construction inspection of same; to have general supervision of surveying, construction inspection and material testing laboratory personal; perform such other duties as may be assigned by the Commissioner.

Costs have been allocated based on the percentage of effort afforded by department.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Engineering**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,893,824			2,893,824
Gen Fund-Undistributed	1,484,871	18,673	1,503,544	
Gen Fund-Debt Service	23,848	162	24,010	
Insurance	84,128	5,193	89,321	
General Services	405,797	360,919	766,716	
Supervisor	71,161	30,247	101,408	
Town Comptroller	49,418	16,483	65,901	
Receiver of Taxes	15,349	3,891	19,240	
Town Clerk	119,155	34,029	153,184	
Town Attorney	55,916	19,678	75,594	
Human Resources	35,507	7,968	43,475	
Civil Service	21,131	6,262	27,393	
Information & Tech		130,979	130,979	
DGS-Traffic Control		554,883	554,883	
Town Board		109,209	109,209	
Total Allocated Additions:	2,366,281	1,298,576	3,664,857	3,664,857
Total To Be Allocated:	5,260,105	1,298,576		6,558,681



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Engineering**

	Total	General & Admin	Engineering Svcs
<b>Wages &amp; Benefits</b>			
Salaries & Wages	2,872,714	0	2,872,714
<b>Other Expense &amp; Cost</b>			
Maint of Equipment	4,632	0	4,632
Office Expense	12,371	0	12,371
Rent of Equipment	4,107	0	4,107
<b>Departmental Totals</b>			
Total Expenditures	2,893,824	0	2,893,824
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	2,893,824	0	2,893,824
<b>Allocation Step 1</b>			
Inbound- All Others	2,366,281	0	2,366,281
1st Allocation	5,260,105	0	5,260,105
<b>Allocation Step 2</b>			
Inbound- All Others	1,298,576	0	1,298,576
2nd Allocation	1,298,576	0	1,298,576
<b>Total For 0110 Engineering</b>			
Total Allocated	6,558,681	0	6,558,681



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Engineering**

Activity - Engineering Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Town Clerk	2.00	2.0000	105,202		105,202		105,202
Town Attorney	2.00	2.0000	105,202		105,202		105,202
Highway Dept	5.00	5.0000	263,005		263,005	67,634	330,639
Building Department	7.00	7.0000	368,207		368,207	94,688	462,895
Board of Zoning	1.00	1.0000	52,601		52,601	13,527	66,128
Parking Fields	9.00	9.0000	473,409		473,409	121,742	595,151
Capital Funds	74.00	74.0000	3,892,479		3,892,479	1,000,985	4,893,464
SubTotal	100.00	100.0000	5,260,105		5,260,105	1,298,576	6,558,681
Total	100.00	100.0000	5,260,105		5,260,105	1,298,576	6,558,681

Allocation Basis: Percentage of Effort Afforded by Department

Allocation Source: Engineering



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Engineering**

Receiving Department	Total	Engineering Svcs
Town Clerk	105,202	105,202
Town Attorney	105,202	105,202
Highway Dept	330,639	330,639
Building Department	462,895	462,895
Board of Zoning	66,128	66,128
Parking Fields	595,151	595,151
Capital Funds	4,893,464	4,893,464
Direct Billed	0	0
<b>Total</b>	<b>6,558,681</b>	<b>6,558,681</b>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Information & Technology  
Nature and Extent of Services**

The Department of Information & Technology, under the supervision of the Commissioner, performs the following duties:

- Develop, organize, and direct centralized and decentralized information systems and services to perform related duties as required.
- Plan and administer departmental policy, procedures and programs.
- Be responsible for the development and implementation of long-range plans for the use of computer and computer related systems to meet the needs of all departments and the Town overall.
- Establish guidelines to determine feasibility, priorities, logic and economics for the optimum use of information systems.
- Determine the need for, and recommend all computer and computer related equipment necessary to ensure maximum efficiency and economic benefit.
- Research, analyze and communicate new concepts, ideas and techniques in computer and computer related systems.
- Establish and maintain public relations and interdepartmental support for computer and computer related programs.

Costs identified as applications and technical support have been allocated based on the total number of applications, programming and technical support hours afforded by department. Costs related to PC support have been allocated based on the total number of PC's maintained by department.



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Information & Tech**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,760,770			3,760,770
Gen Fund-Undistributed	1,477,184	18,576	1,495,760	
Gen Fund-Debt Service	877,230	5,967	883,197	
Insurance	56,816	3,508	60,324	
General Services	360,632	296,316	656,948	
Supervisor	81,704	34,728	116,432	
Town Comptroller	88,653	30,183	118,836	
Receiver of Taxes	19,948	5,057	25,005	
Town Clerk	10,443	2,990	13,433	
Town Attorney	33,348	12,273	45,621	
Human Resources	40,768	9,148	49,916	
Civil Service	24,261	7,189	31,450	
Information & Tech		494,431	494,431	
DGS-Traffic Control		110,977	110,977	
Town Board		125,388	125,388	
Total Allocated Additions:	3,070,987	1,156,731	4,227,718	4,227,718
Total To Be Allocated:	6,831,757	1,156,731		7,988,488



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information & Tech**

	Total	General & Admin	Appl & Tech Sprt	PC Support
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,732,614	600,825	1,157,019	974,770
<b>Other Expense &amp; Cost</b>				
Maint of Equipment	583,618	128,338	247,103	208,177
Office Expense	74,852	16,460	31,692	26,700
Fees & Services	356,946	78,492	151,131	127,323
Rent Office Equipment	1,626	358	688	580
Other Mat. & Supplies	11,114	2,444	4,706	3,964
<b>Departmental Totals</b>				
Total Expenditures	3,760,770	826,917	1,592,339	1,341,514
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	3,760,770	826,917	1,592,339	1,341,514
<b>Allocation Step 1</b>				
Inbound- All Others	3,070,987	0	1,666,625	1,404,362
Reallocate Admin Costs		( 826,917)	448,806	378,111
1st Allocation	6,831,757	0	3,707,770	3,123,987
<b>Allocation Step 2</b>				
Inbound- All Others	1,156,731	0	627,758	528,973
2nd Allocation	1,156,731	0	627,758	528,973
<b>Total For 0120 Information &amp; Tech</b>				
Total Allocated	7,988,488	0	4,335,528	3,652,960



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information & Tech**

Activity - Appl & Tech Sprt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	2,102	4.4956	166,686		166,686		166,686
Supervisor	1,989	4.2539	157,725		157,725		157,725
Town Comptroller	9,089	19.4389	720,748		720,748		720,748
Receiver of Taxes	6,974	14.9154	553,029		553,029		553,029
Town Clerk	3,745	8.0095	296,974		296,974		296,974
Town Attorney	964	2.0617	76,444		76,444		76,444
Human Resources	824	1.7623	65,342		65,342		65,342
Civil Service	1,003	2.1451	79,537		79,537		79,537
Engineering	615	1.3153	48,769		48,769		48,769
Information & Tech	4,200	8.9826	333,055		333,055		333,055
Public Safety	477	1.0202	37,825		37,825	19,633	57,458
DGS-Traffic Control	358	0.7657	28,389		28,389	14,735	43,124
Highway Dept	1,865	3.9887	147,892		147,892	76,762	224,654
Town Board	1,133	2.4232	89,845		89,845	46,633	136,478
Tourism	64	0.1369	5,075		5,075	2,634	7,709
Senior Enrichment	255	0.5454	20,221		20,221	10,496	30,717
Consrvtn & Waterways	249	0.5325	19,745		19,745	10,249	29,994
DGS-Cemeteries	127	0.2716	10,071		10,071	5,227	15,298
Animal Shelter	527	1.1271	41,790		41,790	21,691	63,481
Building Department	4,921	10.5246	390,229		390,229	202,543	592,772
Board of Zoning	231	0.4940	18,318		18,318	9,508	27,826
Planning & Econ Dev	330	0.7058	26,169		26,169	13,582	39,751
Sanitation Utility	1,334	2.8530	105,784		105,784	54,906	160,690
Parks & Recreation	2,347	5.0196	186,114		186,114	96,600	282,714
Water Utility	912	1.9505	72,320		72,320	37,537	109,857



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information & Tech**

Activity - Appl & Tech Sprt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Urban Renewal	81	0.1732	6,423		6,423	3,334	9,757
IDA	41	0.0877	3,251		3,251	1,688	4,939
SubTotal	46,757	100.0000	3,707,770		3,707,770	627,758	4,335,528
Total	46,757	100.0000	3,707,770		3,707,770	627,758	4,335,528

Allocation Basis: Application, Programming and Tech Support Hours by Department

Allocation Source: Information & Technology



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information & Tech**

Activity - PC Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	54	5.2632	164,420		164,420		164,420
Supervisor	26	2.5341	79,165		79,165		79,165
Town Comptroller	53	5.1657	161,376		161,376		161,376
Receiver of Taxes	75	7.3099	228,362		228,362		228,362
Town Clerk	86	8.3821	261,855		261,855		261,855
Town Attorney	38	3.7037	115,703		115,703		115,703
Human Resources	21	2.0468	63,941		63,941		63,941
Civil Service	14	1.3645	42,627		42,627		42,627
Engineering	27	2.6316	82,210		82,210		82,210
Information & Tech	53	5.1657	161,376		161,376		161,376
Public Safety	10	0.9747	30,448		30,448	9,136	39,584
DGS-Traffic Control	44	4.2885	133,972		133,972	40,198	174,170
Highway Dept	20	1.9493	60,896		60,896	18,272	79,168
Town Board	43	4.1910	130,927		130,927	39,285	170,212
Tourism	5	0.4873	15,224		15,224	4,568	19,792
Senior Enrichment	16	1.5595	48,717		48,717	14,618	63,335
Consrvtn & Waterways	14	1.3645	42,627		42,627	12,790	55,417
DGS-Cemeteries	6	0.5848	18,269		18,269	5,482	23,751
Animal Shelter	27	2.6316	82,210		82,210	24,667	106,877
Building Department	105	10.2339	319,706		319,706	95,928	415,634
Board of Zoning	11	1.0721	33,493		33,493	10,050	43,543
Planning & Econ Dev	33	3.2164	100,479		100,479	30,149	130,628
Part Town Highway Fd	18	1.7544	54,807		54,807	16,445	71,252
Sanitation Utility	70	6.8226	213,138		213,138	63,952	277,090
Parks & Recreation	107	10.4288	325,798		325,798	97,753	423,551



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information & Tech**

Activity - PC Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Utility	38	3.7037	115,703		115,703	34,717	150,420
Urban Renewal	7	0.6823	21,314		21,314	6,395	27,709
IDA	5	0.4873	15,224		15,224	4,568	19,792
SubTotal	1,026	100.0000	3,123,987		3,123,987	528,973	3,652,960
Total	1,026	100.0000	3,123,987		3,123,987	528,973	3,652,960

Allocation Basis: PC's by Department

Allocation Source: Information & Technology



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Information & Tech**

Receiving Department	Total	Appl & Tech Sprt	PC Support
General Services	331,106	166,686	164,420
Supervisor	236,890	157,725	79,165
Town Comptroller	882,124	720,748	161,376
Receiver of Taxes	781,391	553,029	228,362
Town Clerk	558,829	296,974	261,855
Town Attorney	192,147	76,444	115,703
Human Resources	129,283	65,342	63,941
Civil Service	122,164	79,537	42,627
Engineering	130,979	48,769	82,210
Information & Tech	494,431	333,055	161,376
Public Safety	97,042	57,458	39,584
DGS-Traffic Control	217,294	43,124	174,170
Highway Dept	303,822	224,654	79,168
Town Board	306,690	136,478	170,212
Tourism	27,501	7,709	19,792
Senior Enrichment	94,052	30,717	63,335
Consrvtm & Waterways	85,411	29,994	55,417
DGS-Cemeteries	39,049	15,298	23,751
Animal Shelter	170,358	63,481	106,877
Building Department	1,008,406	592,772	415,634
Board of Zoning	71,369	27,826	43,543
Planning & Econ Dev	170,379	39,751	130,628
Part Town Highway Fd	71,252	0	71,252
Sanitation Utility	437,780	160,690	277,090
Parks & Recreation	706,265	282,714	423,551
Water Utility	260,277	109,857	150,420
Urban Renewal	37,466	9,757	27,709
IDA	24,731	4,939	19,792



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Information & Tech**

Receiving Department	Total	Appl & Tech Sprt	PC Support
Direct Billed	0	0	0
Total	<u>7,988,488</u>	<u>4,335,528</u>	<u>3,652,960</u>





**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Public Safety  
Nature and Extent of Services**

The Department of Public Safety is responsible for the protection of the real and personal property of the Town and the maintenance of order on the real properties of the Town, including Town Hall, Old Town Hall, Annex Building (200 North Franklin Street) and other Town buildings, all of the Town's 90 Parks and Recreation facilities, 15 Senior Citizen Centers, 14 Water Department facilities, 7 marinas and docks, 3 preserves, and the special park districts supervised and administered by the Town Board. The department is responsible for the operation and administration of the Town's Office of Emergency Management. This office acts as the central communications and operations center coordinating the Town's efforts during an emergency. This office works with other state, county, and local governmental offices.

Costs have been allocated based on the percentage of effort afforded by department.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Public Safety**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,724,300			4,724,300
Gen Fund-Undistributed	2,369,244	29,794	2,399,038	
Gen Fund-Debt Service	118,517	806	119,323	
Insurance	92,858	5,732	98,590	
General Services	427,575	152,906	580,481	
Supervisor	168,678	71,697	240,375	
Town Comptroller	112,442	37,329	149,771	
Receiver of Taxes	25,059	6,353	31,412	
Town Clerk	6,305	1,810	8,115	
Town Attorney	75,566	27,585	103,151	
Human Resources	84,165	18,886	103,051	
Civil Service	50,088	14,842	64,930	
Information & Tech	68,273	28,769	97,042	
DGS-Traffic Control		110,977	110,977	
Town Board		258,865	258,865	
Total Allocated Additions:	3,598,770	766,351	4,365,121	4,365,121
Total To Be Allocated:	8,323,070	766,351		9,089,421



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Public Safety**

	Total	General & Admin	Security Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	4,580,187	0	4,580,187
<b>Other Expense &amp; Cost</b>			
Maint of Equipment	17,155	0	17,155
Office Expense	20,065	0	20,065
Auto Expense	14,142	0	14,142
Fees & Services	5,000	0	5,000
Travel Expense	437	0	437
Radio Communications	4,469	0	4,469
Misc Mat. & Supplies	6,305	0	6,305
Uniform Expense	69,222	0	69,222
Printing	4,098	0	4,098
Other Mat. & Supplies	3,220	0	3,220
<b>Departmental Totals</b>			
Total Expenditures	4,724,300	0	4,724,300
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	4,724,300	0	4,724,300
<b>Allocation Step 1</b>			
Inbound- All Others	3,598,770	0	3,598,770
1st Allocation	8,323,070	0	8,323,070
<b>Allocation Step 2</b>			
Inbound- All Others	766,351	0	766,351
2nd Allocation	766,351	0	766,351
<b>Total For 0130 Public Safety</b>			
Total Allocated	9,089,421	0	9,089,421



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Public Safety**

Activity - Security Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	42.00	42.0000	3,495,689		3,495,689		3,495,689
Housing Authority	1.00	1.0000	83,231		83,231	13,213	96,444
Consrvtm & Waterways	6.00	6.0000	499,384		499,384	79,278	578,662
DGS-Cemeteries	4.00	4.0000	332,923		332,923	52,852	385,775
Animal Shelter	4.00	4.0000	332,923		332,923	52,852	385,775
Parking Fields	14.00	14.0000	1,165,230		1,165,230	184,981	1,350,211
Sanitation Utility	2.00	2.0000	166,461		166,461	26,426	192,887
Parks & Recreation	25.00	25.0000	2,080,768		2,080,768	330,323	2,411,091
Water Utility	2.00	2.0000	166,461		166,461	26,426	192,887
SubTotal	100.00	100.0000	8,323,070		8,323,070	766,351	9,089,421
Total	100.00	100.0000	8,323,070		8,323,070	766,351	9,089,421

Allocation Basis: Percentage of Effort Afforded by Department

Allocation Source: Public Safety



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Public Safety**

Receiving Department	Total	Security Services
General Services	3,495,689	3,495,689
Housing Authority	96,444	96,444
Consrvtm & Waterways	578,662	578,662
DGS-Cemeteries	385,775	385,775
Animal Shelter	385,775	385,775
Parking Fields	1,350,211	1,350,211
Sanitation Utility	192,887	192,887
Parks & Recreation	2,411,091	2,411,091
Water Utility	192,887	192,887
Direct Billed	0	0
<b>Total</b>	<b>9,089,421</b>	<b>9,089,421</b>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
DGS – Traffic Control  
Nature and Extent of Services**

The Traffic Control Division maintains approximately 370,000 signs on Town roadways and various Parking Fields within the Town. Responsibilities include manufacturing, installing, and maintaining traffic control devices including street name signs on Town highways and public parking fields, manufacturing traffic control devices and signs for incorporated villages and special districts (Fire, Sanitation, Library, Schools, etc.), manufacturing ceremonial and special event signs for villages and special districts, manufacturing all Town emblems, seals, and signs for various departments. The department also provides consultation and inspection for new construction on Town highways.

Costs have been allocated based on the percentage of effort afforded by department.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department DGS-Traffic Control**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,594,426			5,594,426
Gen Fund-Undistributed	2,576,951	32,406	2,609,357	
Gen Fund-Debt Service	56,553	385	56,938	
Insurance	138,077	8,524	146,601	
General Services	1,544,423	606,060	2,150,483	
Supervisor	171,314	72,817	244,131	
Town Comptroller	130,412	44,138	174,550	
Receiver of Taxes	29,674	7,523	37,197	
Town Clerk	446,887	120,037	566,924	
Town Attorney	110,230	39,217	149,447	
Human Resources	85,480	19,181	104,661	
Civil Service	50,870	15,074	65,944	
Information & Tech	162,361	54,933	217,294	
Town Board		262,910	262,910	
Total Allocated Additions:	5,503,232	1,283,205	6,786,437	6,786,437
Total To Be Allocated:	11,097,658	1,283,205		12,380,863



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DGS-Traffic Control**

	Total	General & Admin	Townwide Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	4,985,513	0	4,985,513
<b>Other Expense &amp; Cost</b>			
Maint of Equipment	153	0	153
Office Expense	15,527	0	15,527
Rent of Equipment	2,532	0	2,532
Auto Expense	2,272	0	2,272
Fees & Services	50,000	0	50,000
Misc Mat & Supplies	4,342	0	4,342
Uniform Expense	16,232	0	16,232
Sign & Graphic Supplies	517,855	0	517,855
<b>Departmental Totals</b>			
Total Expenditures	5,594,426	0	5,594,426
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	5,594,426	0	5,594,426
<b>Allocation Step 1</b>			
Inbound- All Others	5,503,232	0	5,503,232
1st Allocation	11,097,658	0	11,097,658
<b>Allocation Step 2</b>			
Inbound- All Others	1,283,205	0	1,283,205
2nd Allocation	1,283,205	0	1,283,205
<b>Total For 0140 DGS-Traffic Control</b>			
Total Allocated	12,380,863	0	12,380,863





**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DGS-Traffic Control**

Activity - Townwide Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	3.00	3.0000	332,930		332,930		332,930
Supervisor	10.00	10.0000	1,109,766		1,109,766		1,109,766
Receiver of Taxes	1.00	1.0000	110,977		110,977		110,977
Town Clerk	1.00	1.0000	110,977		110,977		110,977
Town Attorney	10.00	10.0000	1,109,766		1,109,766		1,109,766
Engineering	5.00	5.0000	554,883		554,883		554,883
Information & Tech	1.00	1.0000	110,977		110,977		110,977
Public Safety	1.00	1.0000	110,977		110,977		110,977
Highway Dept	5.00	5.0000	554,883		554,883	94,353	649,236
Town Board	10.00	10.0000	1,109,766		1,109,766	188,707	1,298,473
Consrvtm & Waterways	3.00	3.0000	332,930		332,930	56,612	389,542
DGS-Cemeteries	1.00	1.0000	110,977		110,977	18,871	129,848
Animal Shelter	1.00	1.0000	110,977		110,977	18,871	129,848
Building Department	4.00	4.0000	443,906		443,906	75,483	519,389
Planning & Econ Dev	2.00	2.0000	221,953		221,953	37,741	259,694
Part Town Highway Fd	5.00	5.0000	554,883		554,883	94,353	649,236
T/H Lighting District	30.00	30.0000	3,329,293		3,329,293	566,119	3,895,412
Parking Fields	5.00	5.0000	554,883		554,883	94,353	649,236
Sanitation Utility	1.00	1.0000	110,977		110,977	18,871	129,848
Parks & Recreation	1.00	1.0000	110,977		110,977	18,871	129,848
SubTotal	100.00	100.0000	11,097,658		11,097,658	1,283,205	12,380,863
Total	100.00	100.0000	11,097,658		11,097,658	1,283,205	12,380,863

**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department DGS-Traffic Control**

Allocation Basis: Percentage of Effort Afforded by Department

Allocation Source: DGS-Traffic Control

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department DGS-Traffic Control**

Receiving Department	Total	Townwide Services
General Services	332,930	332,930
Supervisor	1,109,766	1,109,766
Receiver of Taxes	110,977	110,977
Town Clerk	110,977	110,977
Town Attorney	1,109,766	1,109,766
Engineering	554,883	554,883
Information & Tech	110,977	110,977
Public Safety	110,977	110,977
Highway Dept	649,236	649,236
Town Board	1,298,473	1,298,473
Consrvtm & Waterways	389,542	389,542
DGS-Cemeteries	129,848	129,848
Animal Shelter	129,848	129,848
Building Department	519,389	519,389
Planning & Econ Dev	259,694	259,694
Part Town Highway Fd	649,236	649,236
T/H Lighting District	3,895,412	3,895,412
Parking Fields	649,236	649,236
Sanitation Utility	129,848	129,848
Parks & Recreation	129,848	129,848
Direct Billed	0	0
<b>Total</b>	<b>12,380,863</b>	<b>12,380,863</b>



**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Highway Department  
Nature and Extent of Services**

The Commissioner is responsible for the supervision, overall direction and coordination of divisional activities. This includes advertising for bids on all highway contracts and the maintenance and repair of all roadways under the jurisdiction of the Town.

The Commissioner has the exclusive charge and supervision of the repair, maintenance and cleaning of all Town highways, roads, streets, bridges, parking facilities and storm water drainage systems under the jurisdiction of the Town or any special district or agency thereof. The Department maintains and repairs over 1,700 miles of Town roads and assists other departments with special projects. It maintains over 30,000 storm water drain basins and 2,000 miles of drainage piping.

Costs have been allocated based on the percentage of effort afforded by department.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Highway Dept**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,432,884			1,432,884
Gen Fund-Undistributed	729,455	9,173	738,628	
Gen Fund-Debt Service	4,681	31	4,712	
Insurance	30,836	1,904	32,740	
General Services	237,887	163,205	401,092	
Supervisor	52,712	22,405	75,117	
Town Comptroller	35,847	11,651	47,498	
Receiver of Taxes	7,600	1,927	9,527	
Town Clerk	24,498	7,731	32,229	
Town Attorney	21,515	7,918	29,433	
Human Resources	26,302	5,902	32,204	
Civil Service	15,652	4,638	20,290	
Engineering	263,005	67,634	330,639	
Information & Tech	208,788	95,034	303,822	
DGS-Traffic Control	554,883	94,353	649,236	
Town Board		80,895	80,895	
Total Allocated Additions:	2,213,661	574,401	2,788,062	2,788,062
Total To Be Allocated:	3,646,545	574,401		4,220,946



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Highway Dept**

	Total	General & Admin	Townwide Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,411,245	0	1,411,245
<b>Other Expense &amp; Cost</b>			
Office Expense	21,639	0	21,639
<b>Departmental Totals</b>			
Total Expenditures	1,432,884	0	1,432,884
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,432,884	0	1,432,884
<b>Allocation Step 1</b>			
Inbound- All Others	2,213,661	0	2,213,661
1st Allocation	3,646,545	0	3,646,545
<b>Allocation Step 2</b>			
Inbound- All Others	574,401	0	574,401
2nd Allocation	574,401	0	574,401
<b>Total For 0150 Highway Dept</b>			
Total Allocated	4,220,946	0	4,220,946



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Highway Dept**

Activity - Townwide Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Consrvt & Waterways	1.00	1.0000	36,465		36,465	5,744	42,209
DGS-Cemeteries	5.00	5.0000	182,327		182,327	28,720	211,047
Part Town Highway Fd	65.00	65.0000	2,370,255		2,370,255	373,361	2,743,616
Parking Fields	9.00	9.0000	328,189		328,189	51,696	379,885
Parks & Recreation	5.00	5.0000	182,327		182,327	28,720	211,047
Capital Funds	15.00	15.0000	546,982		546,982	86,160	633,142
SubTotal	100.00	100.0000	3,646,545		3,646,545	574,401	4,220,946
Total	100.00	100.0000	3,646,545		3,646,545	574,401	4,220,946

Allocation Basis: Percentage of Effort Afforded by Department

Allocation Source: Highway Department



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Highway Dept**

Receiving Department	Total	Townwide Services
Consrvt & Waterways	42,209	42,209
DGS-Cemeteries	211,047	211,047
Part Town Highway Fd	2,743,616	2,743,616
Parking Fields	379,885	379,885
Parks & Recreation	211,047	211,047
Capital Funds	633,142	633,142
Direct Billed	0	0
<b>Total</b>	<b>4,220,946</b>	<b>4,220,946</b>





**Town of Hempstead, New York  
Analysis of Administrative Charges  
2013 Central Services Cost Allocation Plan  
Town Board  
Nature and Extent of Services**

The Hempstead Town Board is comprised of a Supervisor, elected at large by all the voters of the Town for a two-year term and six Council Members elected for four-year terms.

Under the New York State Constitution, the Town Board may enact legislation covering broad areas of public safety and welfare. To assure that such legislation is properly enforced, the board has created a number of departments and vested them with specific responsibilities. The supervision of building construction, engineering of Town projects, refuse collection and disposal, water supply and operations of park facilities are among the responsibilities that the board has delegated to specific departments.

Each Council Member serves on several committees, which supervise the overall functioning of the Town government. Its support staff handles inquiries and correspondence, attends meetings, and prepares reports on diverse topics.

Costs have been allocated based on the number of employees by department.

**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Town Board**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,720,156			2,720,156
Gen Fund-Undistributed	1,634,564	20,555	1,655,119	
Gen Fund-Debt Service	7,782	53	7,835	
Insurance	57,304	3,538	60,842	
General Services	2,403,925	817,722	3,221,647	
Supervisor	94,882	40,330	135,212	
Town Comptroller	86,390	29,538	115,928	
Receiver of Taxes	14,428	3,658	18,086	
Town Clerk	33,958	9,602	43,560	
Town Attorney	159,951	51,457	211,408	
Human Resources	47,343	10,623	57,966	
Civil Service	28,174	8,349	36,523	
Information & Tech	220,772	85,918	306,690	
DGS-Traffic Control	1,109,766	188,707	1,298,473	
Town Board		145,612	145,612	
Total Allocated Additions:	5,899,239	1,415,662	7,314,901	7,314,901
Total To Be Allocated:	8,619,395	1,415,662		10,035,057



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Town Board**

	Total	General & Admin	Legislation
<b>Wages &amp; Benefits</b>			
Salaries & Wages	2,648,735	0	2,648,735
<b>Other Expense &amp; Cost</b>			
Office Expense	11,644	0	11,644
Fees & Services	55,000	0	55,000
Dues Assn	1,950	0	1,950
Printing	2,827	0	2,827
<b>Departmental Totals</b>			
Total Expenditures	2,720,156	0	2,720,156
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	2,720,156	0	2,720,156
<b>Allocation Step 1</b>			
Inbound- All Others	5,899,239	0	5,899,239
1st Allocation	8,619,395	0	8,619,395
<b>Allocation Step 2</b>			
Inbound- All Others	1,415,662	0	1,415,662
2nd Allocation	1,415,662	0	1,415,662
<b>Total For 0160 Town Board</b>			
Total Allocated	10,035,057	0	10,035,057



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Board**

Activity - Legislation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	146	6.8512	590,536		590,536		590,536
Supervisor	16	0.7508	64,716		64,716		64,716
Town Comptroller	50	2.3463	202,238		202,238		202,238
Receiver of Taxes	47	2.2055	190,104		190,104		190,104
Town Clerk	57	2.6748	230,552		230,552		230,552
Town Attorney	38	1.7832	153,701		153,701		153,701
Human Resources	16	0.7508	64,716		64,716		64,716
Civil Service	13	0.6100	52,582		52,582		52,582
Engineering	27	1.2670	109,209		109,209		109,209
Information & Tech	31	1.4547	125,388		125,388		125,388
Public Safety	64	3.0033	258,865		258,865		258,865
DGS-Traffic Control	65	3.0502	262,910		262,910		262,910
Highway Dept	20	0.9385	80,895		80,895		80,895
Town Board	36	1.6893	145,612		145,612		145,612
Tourism	3	0.1408	12,134		12,134	2,822	14,956
Senior Enrichment	72	3.3787	291,223		291,223	67,726	358,949
Consrvtn & Waterways	86	4.0357	347,850		347,850	80,895	428,745
DGS-Cemeteries	23	1.0793	93,030		93,030	21,635	114,665
Animal Shelter	39	1.8301	157,746		157,746	36,685	194,431
Building Department	87	4.0826	351,895		351,895	81,836	433,731
Board of Zoning	16	0.7508	64,716		64,716	15,050	79,766
Planning & Econ Dev	8	0.3754	32,358		32,358	7,525	39,883
Part Town Highway Fd	197	9.2445	796,819		796,819	185,306	982,125
Parking Fields	4	0.1877	16,179		16,179	3,763	19,942
Sanitation Utility	420	19.7091	1,698,801		1,698,801	395,068	2,093,869



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Town Board**

Activity - Legislation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	473	22.1964	1,913,173		1,913,173	444,922	2,358,095
Water Utility	77	3.6133	311,447		311,447	72,429	383,876
SubTotal	2,131	100.0000	8,619,395		8,619,395	1,415,662	10,035,057
Total	2,131	100.0000	8,619,395		8,619,395	1,415,662	10,035,057

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Last Annual Payroll



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Board**

Receiving Department	Total	Legislation
General Services	590,536	590,536
Supervisor	64,716	64,716
Town Comptroller	202,238	202,238
Receiver of Taxes	190,104	190,104
Town Clerk	230,552	230,552
Town Attorney	153,701	153,701
Human Resources	64,716	64,716
Civil Service	52,582	52,582
Engineering	109,209	109,209
Information & Tech	125,388	125,388
Public Safety	258,865	258,865
DGS-Traffic Control	262,910	262,910
Highway Dept	80,895	80,895
Town Board	145,612	145,612
Tourism	14,956	14,956
Senior Enrichment	358,949	358,949
Consrvtm & Waterways	428,745	428,745
DGS-Cemeteries	114,665	114,665
Animal Shelter	194,431	194,431
Building Department	433,731	433,731
Board of Zoning	79,766	79,766
Planning & Econ Dev	39,883	39,883
Part Town Highway Fd	982,125	982,125
Parking Fields	19,942	19,942
Sanitation Utility	2,093,869	2,093,869
Parks & Recreation	2,358,095	2,358,095
Water Utility	383,876	383,876



**Town of Hempstead, New York**  
**Analysis of Administrative Charges**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Town Board**

Receiving Department	Total	Legislation
Direct Billed	0	0
Total	<u>10,035,057</u>	<u>10,035,057</u>

