



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

**Town of Hempstead
New York**

FINAL

FULL COST 2014

**Based On Actual Costs
For The Year Ended December 31, 2014**

**Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan**

TABLE OF CONTENTS

SECTION I	Cost Allocation Methodology
SECTION II	Reconciliation of Actual Expenses Allocated
SECTION III	Full Cost Allocation Plan Based on Actual Costs 2014

SECTION I

COST ALLOCATION METHODOLOGY

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 "full" 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

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

Total 2014 General Fund Actual Expenses		<u>\$ 176,573,017</u>	
Building Department	\$ 7,502,953		
Board of Zoning	1,646,651		
Planning & Econ Dev	1,047,885		
Memorial Day Fund	6		
Part Town Undistributed	132,534		
Part Town Highway Fund	9,859,003		
Fire Protectn Districts	69,887		
T/H Lighting District	4,197,583		
Library Districts	15,713		
Parking Fields	3,287,003		
Sanitation Utility	10,363,823		
Parks & Recreation	14,128,559		
Water Utility	2,559,568		
Capital Funds	5,666,190		
Total Other Funds Allocated *	(1) <u>60,477,358</u>		34.3%
Civil Defense	2,673		
Publicity	733		
Tourism	329,794		
Senior Enrichment	5,090,649		
Housing Authority	104,094		
Consrvtm & Waterways	8,722,335		
DGS-Cemeteries	3,717,706		
Apportioned Costs	275,383		
Animal Shelter	5,412,355		
Credit Union	48,690		
Urban Renewal	693,662		
IDA	167,910		
CSEA	537,189		
DOOR	37,276		
Community Development	41,649		
Other Misc	4,099,011		
Total General Fund Allocated *	(2) <u>29,281,109</u>		16.6%
Sub Total *	(3)=(1)+(2)	<u>\$ 89,758,467</u>	
Total General Fund Central Services Unallocated *	(4)	<u>\$ 34,501,014</u>	19.5%
Total *	(3)+(4)	<u>\$ 124,259,481</u>	
Total General Fund Non-Central Services Expenses		<u>\$ 52,313,536</u>	29.6%
Total 2014 General Fund Actual Expenses		<u>\$ 176,573,017</u>	100.0%

* Refer to Schedule A in plan.

SECTION III

FULL COST ALLOCATION PLAN BASED ON ACTUAL COSTS 2014

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Table of Contents

	Summary	Page #
Summary Data		
Schedule A - Allocated Costs By Department	A	1
Schedule C - Summary Of Allocated Costs	C	6
Schedule D - Detail Of Allocated Costs	D	8
Schedule E - Summary Of Allocation Basis	E	14
Gen Fund-Undistributed		
Detail		
Narrative	1.1	17
Schedule .2 - Detail Costs To Be Allocated.	1.2	18
Schedule .3 - Costs To Be Allocated By Activity.	1.3	19
Schedule .4 - Detail Activity Allocations-Fringe Benefits	1.4.1	23
Schedule .4 - Detail Activity Allocations-Fees & Services	1.4.2	25
Schedule .4 - Detail Activity Allocations-Other Expenses	1.4.3	26
Schedule .5 - Allocation Summary.	1.5	27
Gen Fund-Debt Service		
Detail		
Narrative	2.1	28
Schedule .2 - Detail Costs To Be Allocated.	2.2	29
Schedule .3 - Costs To Be Allocated By Activity.	2.3	30
Schedule .4 - Detail Activity Allocations-New Town Hall	2.4.1	32
Schedule .4 - Detail Activity Allocations-Old Town Hall	2.4.2	33
Schedule .4 - Detail Activity Allocations-New/Old Town Hall	2.4.3	34
Schedule .4 - Detail Activity Allocations-Merrick DPW Bldg	2.4.4	35
Schedule .4 - Detail Activity Allocations-Specific Depts	2.4.5	36
Schedule .5 - Allocation Summary.	2.5	38
Insurance		
Detail		
Narrative	3.1	40
Schedule .2 - Detail Costs To Be Allocated.	3.2	41
Schedule .3 - Costs To Be Allocated By Activity.	3.3	42
Schedule .4 - Detail Activity Allocations-New Town Hall	3.4.1	44
Schedule .4 - Detail Activity Allocations-Old Town Hall	3.4.2	45
Schedule .4 - Detail Activity Allocations-Annex Building	3.4.3	46
Schedule .4 - Detail Activity Allocations-Merrick DPW Bldg	3.4.4	47
Schedule .4 - Detail Activity Allocations-Other Buildings	3.4.5	48
Schedule .4 - Detail Activity Allocations-Tort Liability	3.4.6	49
Schedule .4 - Detail Activity Allocations-Workers' Comp	3.4.7	50
Schedule .4 - Detail Activity Allocations-Public Officials	3.4.8	52
Schedule .5 - Allocation Summary.	3.5	53

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Table of Contents

General Services	Detail	Page #
Narrative	4.1	57
Schedule .2 - Detail Costs To Be Allocated.	4.2	58
Schedule .3 - Costs To Be Allocated By Activity.	4.3	59
Schedule .4 - Detail Activity Allocations-DGS Admin	4.4.1	67
Schedule .4 - Detail Activity Allocations-New/Old Town Hall	4.4.2	68
Schedule .4 - Detail Activity Allocations-Annex Building	4.4.3	69
Schedule .4 - Detail Activity Allocations-Merrick DPW Bldg	4.4.4	70
Schedule .4 - Detail Activity Allocations-Cemetery Bldg	4.4.5	71
Schedule .4 - Detail Activity Allocations-Animal Shelter	4.4.6	72
Schedule .4 - Detail Activity Allocations-Vehicle Maint	4.4.7	73
Schedule .4 - Detail Activity Allocations-Fuel/Oil Usage	4.4.8	74
Schedule .4 - Detail Activity Allocations-Microfilm	4.4.9	75
Schedule .4 - Detail Activity Allocations-Photography	4.4.10	76
Schedule .4 - Detail Activity Allocations-Reproduction	4.4.11	77
Schedule .4 - Detail Activity Allocations-Mail	4.4.12	79
Schedule .4 - Detail Activity Allocations-Telephone	4.4.13	81
Schedule .4 - Detail Activity Allocations-Other Departments	4.4.14	83
Schedule .4 - Detail Activity Allocations-St. George's Church	4.4.15	84
Schedule .5 - Allocation Summary.	4.5	85
Supervisor	Detail	Page #
Narrative	5.1	91
Schedule .2 - Detail Costs To Be Allocated.	5.2	92
Schedule .3 - Costs To Be Allocated By Activity.	5.3	93
Schedule .4 - Detail Activity Allocations-Administration	5.4.1	94
Schedule .5 - Allocation Summary.	5.5	96
Town Comptroller	Detail	Page #
Narrative	6.1	98
Schedule .2 - Detail Costs To Be Allocated.	6.2	99
Schedule .3 - Costs To Be Allocated By Activity.	6.3	100
Schedule .4 - Detail Activity Allocations-Acctng/Accts Payable	6.4.1	102
Schedule .4 - Detail Activity Allocations-Budget	6.4.2	104
Schedule .4 - Detail Activity Allocations-Cash Management	6.4.3	106
Schedule .4 - Detail Activity Allocations-Data Entry	6.4.4	108
Schedule .4 - Detail Activity Allocations-Payroll	6.4.5	110
Schedule .4 - Detail Activity Allocations-Purchasing	6.4.6	112
Schedule .4 - Detail Activity Allocations-Workers' Comp	6.4.7	114

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Table of Contents

Schedule .4 - Detail Activity Allocations-Other Departments	6.4.8	116
Schedule .5 - Allocation Summary	6.5	117
Receiver of Taxes	Detail	Page #
Narrative	7.1	121
Schedule .2 - Detail Costs To Be Allocated.	7.2	122
Schedule .3 - Costs To Be Allocated By Activity.	7.3	123
Schedule .4 - Detail Activity Allocations-Town Tax	7.4.1	124
Schedule .5 - Allocation Summary	7.5	126
Town Clerk	Detail	Page #
Narrative	8.1	128
Schedule .2 - Detail Costs To Be Allocated.	8.2	129
Schedule .3 - Costs To Be Allocated By Activity.	8.3	130
Schedule .4 - Detail Activity Allocations-Resolutions	8.4.1	132
Schedule .4 - Detail Activity Allocations-FOIL Requests	8.4.2	134
Schedule .4 - Detail Activity Allocations-Trf Ctrl Hearings	8.4.3	136
Schedule .4 - Detail Activity Allocations-Zoning Hearings	8.4.4	137
Schedule .4 - Detail Activity Allocations-Town Records	8.4.5	138
Schedule .5 - Allocation Summary	8.5	139
Town Attorney	Detail	Page #
Narrative	9.1	141
Schedule .2 - Detail Costs To Be Allocated.	9.2	142
Schedule .3 - Costs To Be Allocated By Activity.	9.3	143
Schedule .4 - Detail Activity Allocations-Tort/Damage Claims	9.4.1	145
Schedule .4 - Detail Activity Allocations-Appell Litigtn	9.4.2	146
Schedule .4 - Detail Activity Allocations-Misc Legal Ops	9.4.3	147
Schedule .4 - Detail Activity Allocations-Workers' Comp	9.4.4	149
Schedule .4 - Detail Activity Allocations-Employee Relatns	9.4.5	151
Schedule .4 - Detail Activity Allocations-District Court	9.4.6	153
Schedule .4 - Detail Activity Allocations-Urban Renewal	9.4.7	154
Schedule .5 - Allocation Summary	9.5	155
Human Resources	Detail	Page #
Narrative	10.1	159
Schedule .2 - Detail Costs To Be Allocated.	10.2	160
Schedule .3 - Costs To Be Allocated By Activity.	10.3	161
Schedule .4 - Detail Activity Allocations-Personnel Srvcs	10.4.1	162
Schedule .5 - Allocation Summary	10.5	164



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Table of Contents

	Detail	Page #
Civil Service		
Narrative	11.1	166
Schedule .2 - Detail Costs To Be Allocated.	11.2	167
Schedule .3 - Costs To Be Allocated By Activity.	11.3	168
Schedule .4 - Detail Activity Allocations-Civil Svc Admin	11.4.1	169
Schedule .5 - Allocation Summary.	11.5	171
Engineering		
Narrative	12.1	173
Schedule .2 - Detail Costs To Be Allocated.	12.2	174
Schedule .3 - Costs To Be Allocated By Activity.	12.3	175
Schedule .4 - Detail Activity Allocations-Engineering Svcs	12.4.1	176
Schedule .5 - Allocation Summary.	12.5	177
Information & Tech		
Narrative	13.1	178
Schedule .2 - Detail Costs To Be Allocated.	13.2	179
Schedule .3 - Costs To Be Allocated By Activity.	13.3	180
Schedule .4 - Detail Activity Allocations-Appl & Tech Sprt	13.4.1	181
Schedule .4 - Detail Activity Allocations-PC Support	13.4.2	183
Schedule .5 - Allocation Summary.	13.5	185
Public Safety		
Narrative	14.1	187
Schedule .2 - Detail Costs To Be Allocated.	14.2	188
Schedule .3 - Costs To Be Allocated By Activity.	14.3	189
Schedule .4 - Detail Activity Allocations-Security Services	14.4.1	190
Schedule .5 - Allocation Summary.	14.5	191
DGS-Traffic Control		
Narrative	15.1	192
Schedule .2 - Detail Costs To Be Allocated.	15.2	193
Schedule .3 - Costs To Be Allocated By Activity.	15.3	194
Schedule .4 - Detail Activity Allocations-Townwide Services	15.4.1	195
Schedule .5 - Allocation Summary.	15.5	197
Highway Dept		
Narrative	16.1	198
Schedule .2 - Detail Costs To Be Allocated.	16.2	199
Schedule .3 - Costs To Be Allocated By Activity.	16.3	200
Schedule .4 - Detail Activity Allocations-Townwide Services	16.4.1	201
Schedule .5 - Allocation Summary.	16.5	202

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Table of Contents

Town Board	Detail	Page #
Narrative	17.1	203
Schedule .2 - Detail Costs To Be Allocated.	17.2	204
Schedule .3 - Costs To Be Allocated By Activity.	17.3	205
Schedule .4 - Detail Activity Allocations-Legislation	17.4.1	206
Schedule .5 - Allocation Summary.	17.5	208

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	Civil Defense	Publicity	Tourism	Senior Enrichment	Housing Authority	Consrvtm & Waterways	DGS-Cemeteries
Gen Fund-Undistributed	0	0	122,720	2,305,254	0	4,085,228	962,698
Gen Fund-Debt Service	0	0	1,143	124,733	0	1,222,306	214,774
Insurance	0	0	7,206	158,488	0	266,424	47,816
General Services	0	0	111,031	1,346,379	0	94,738	1,303,874
Supervisor	0	0	12,837	235,344	0	350,877	89,859
Town Comptroller	2,540	401	13,724	182,826	2,196	574,457	76,908
Receiver of Taxes	133	332	2,067	35,216	71	65,575	13,838
Town Clerk	0	0	1,851	12,957	0	34,583	0
Town Attorney	0	0	4,579	107,334	0	156,338	32,049
Human Resources	0	0	5,522	101,228	0	150,923	38,651
Civil Service	0	0	3,289	60,291	0	89,889	23,020
Engineering	0	0	0	0	0	0	0
Information & Tech	0	0	26,702	106,682	0	115,117	44,064
Public Safety	0	0	0	0	101,827	610,962	407,308
DGS-Traffic Control	0	0	0	0	0	394,605	131,535
Highway Dept	0	0	0	0	0	42,291	211,453
Town Board	0	0	17,123	313,917	0	468,022	119,859
Total Allocated	2,673	733	329,794	5,090,649	104,094	8,722,335	3,717,706
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,673	733	329,794	5,090,649	104,094	8,722,335	3,717,706
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,673	733	329,794	5,090,649	104,094	8,722,335	3,717,706



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	1,645,085	0	0	0	0
Gen Fund-Debt Service	0	0	283,082	22,849	2,727	0	0
Insurance	0	0	87,777	23,227	2,772	4,816	0
General Services	0	0	1,655,901	2,081,733	181,678	342,726	0
Supervisor	0	0	145,485	363,714	59,906	34,232	0
Town Comptroller	0	67,431	457,501	342,754	60,207	98,728	1
Receiver of Taxes	0	207,952	27,559	104,040	26,408	17,209	5
Town Clerk	0	0	28,188	125,908	186,844	34,088	0
Town Attorney	0	0	51,888	1,627,389	866,660	12,209	0
Human Resources	0	0	62,577	156,444	25,768	14,724	0
Civil Service	0	0	37,271	93,178	15,347	8,769	0
Engineering	0	0	0	402,547	67,091	0	0
Information & Tech	0	0	197,140	1,147,884	71,337	171,653	0
Public Safety	0	0	407,308	0	0	0	0
DGS-Traffic Control	0	0	131,535	526,141	0	263,070	0
Highway Dept	0	0	0	0	0	0	0
Town Board	0	0	194,058	485,145	79,906	45,661	0
Total Allocated	0	275,383	5,412,355	7,502,953	1,646,651	1,047,885	6
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	275,383	5,412,355	7,502,953	1,646,651	1,047,885	6
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	275,383	5,412,355	7,502,953	1,646,651	1,047,885	6



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	296
Insurance	0	0	0	0	0	0	1,224
General Services	0	0	0	8,825	0	0	232,454
Supervisor	0	800,170	0	0	0	17,116	1,617,457
Town Comptroller	93,927	979,785	31,323	160,434	7,328	106,725	1,566,669
Receiver of Taxes	38,607	459,674	38,564	82,269	8,385	54,790	1,189,223
Town Clerk	0	14,808	0	0	0	0	28,262
Town Attorney	0	2,484,798	0	0	0	6,105	1,589,061
Human Resources	0	344,178	0	0	0	7,362	695,717
Civil Service	0	204,990	0	0	0	4,385	414,366
Engineering	0	0	0	0	0	603,820	0
Information & Tech	0	96,720	0	0	0	0	536,438
Public Safety	0	0	0	0	0	1,425,577	203,654
DGS-Traffic Control	0	657,676	0	3,946,055	0	657,676	131,535
Highway Dept	0	2,748,886	0	0	0	380,616	0
Town Board	0	1,067,318	0	0	0	22,831	2,157,467
Total Allocated	132,534	9,859,003	69,887	4,197,583	15,713	3,287,003	10,363,823
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	132,534	9,859,003	69,887	4,197,583	15,713	3,287,003	10,363,823
Adjustments	0	0	0	0	0	0	0
Proposed Costs	132,534	9,859,003	69,887	4,197,583	15,713	3,287,003	10,363,823



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	203,237	0	0	0	0	0	0
Gen Fund-Debt Service	0	0	410	0	1,659	226	0
Insurance	16,837	0	397	2,271	1,603	932	0
General Services	1,885,454	100,870	47,883	154,546	136,314	536,031	37,020
Supervisor	1,720,155	312,366	0	0	0	0	0
Town Comptroller	1,646,700	525,930	0	0	0	0	0
Receiver of Taxes	932,463	274,967	0	0	0	0	0
Town Clerk	37,162	32,946	0	926	0	0	256
Town Attorney	738,285	189,400	0	497,805	0	0	0
Human Resources	739,886	134,358	0	0	0	0	0
Civil Service	440,678	80,023	0	0	0	0	0
Engineering	0	0	0	0	0	0	0
Information & Tech	584,590	288,400	0	38,114	28,334	0	0
Public Safety	2,545,674	203,654	0	0	0	0	0
DGS-Traffic Control	131,535	0	0	0	0	0	0
Highway Dept	211,453	0	0	0	0	0	0
Town Board	2,294,450	416,654	0	0	0	0	0
Total Allocated	14,128,559	2,559,568	48,690	693,662	167,910	537,189	37,276
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	14,128,559	2,559,568	48,690	693,662	167,910	537,189	37,276
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,128,559	2,559,568	48,690	693,662	167,910	537,189	37,276



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	415,221	9,739,443	0	19,018,190	28,757,633
Gen Fund-Debt Service	0	0	2,213,237	4,087,442	0	0	4,087,442
Insurance	0	0	13,319	635,109	0	0	635,109
General Services	0	0	1,169,260	11,426,717	0	0	11,426,717
Supervisor	0	0	0	5,759,518	0	678,372	6,437,890
Town Comptroller	0	0	514	6,999,009	0	0	6,999,009
Receiver of Taxes	0	0	0	3,579,347	0	5,939,956	9,519,303
Town Clerk	0	41,649	0	580,428	0	8,389,349	8,969,777
Town Attorney	0	0	273,643	8,637,543	0	475,147	9,112,690
Human Resources	0	0	0	2,477,338	0	0	2,477,338
Civil Service	0	0	0	1,475,496	0	0	1,475,496
Engineering	5,031,831	0	0	6,105,289	0	0	6,105,289
Information & Tech	0	0	13,817	3,466,992	0	0	3,466,992
Public Safety	0	0	0	5,905,964	0	0	5,905,964
DGS-Traffic Control	0	0	0	6,971,363	0	0	6,971,363
Highway Dept	634,359	0	0	4,229,058	0	0	4,229,058
Town Board	0	0	0	7,682,411	0	0	7,682,411
Total Allocated	5,666,190	41,649	4,099,011	89,758,467	0	34,501,014	124,259,481
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	5,666,190	41,649	4,099,011	89,758,467	0	34,501,014	124,259,481
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,666,190	41,649	4,099,011	89,758,467	0	34,501,014	124,259,481



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Summary Of Allocated Costs

Full Cost
 Actual 2014
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated
Gen Fund-Undistributed	54,742,214	0	
Gen Fund-Debt Service	6,729,909	0	
Insurance	2,267,570	0	
General Services	16,945,128	0	
Supervisor	2,109,661	0	
Town Comptroller	4,027,110	0	
Receiver of Taxes	4,284,214	0	
Town Clerk	4,638,905	0	
Town Attorney	4,200,156	0	
Human Resources	1,493,517	0	
Civil Service	911,373	0	
Engineering	3,029,446	0	
Information & Tech	4,058,779	0	
Public Safety	4,929,771	0	
DGS-Traffic Control	5,458,149	0	
Highway Dept	1,440,824	0	
Town Board	2,992,755	0	
Civil Defense			2,673
Publicity			733
Tourism			329,794
Senior Enrichment			5,090,649
Housing Authority			104,094
Consrvt n & Waterways			8,722,335
DGS-Cemeteries			3,717,706
Contingency			0
Apportioned Costs			275,383
Animal Shelter			5,412,355
Building Department			7,502,953
Board of Zoning			1,646,651
Planning & Econ Dev			1,047,885
Memorial Day Fund			6
Part Town Undistrib			132,534
Part Town Highway Fd			9,859,003
Fire Protectn Districts			69,887
T/H Lighting District			4,197,583
Library Districts			15,713



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Summary Of Allocated Costs

Full Cost
 Actual 2014
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Parking Fields			3,287,003	
Sanitation Utility			10,363,823	
Parks & Recreation			14,128,559	
Water Utility			2,559,568	
Credit Union			48,690	
Urban Renewal			693,662	
IDA			167,910	
CSEA			537,189	
DOOR			37,276	
Capital Funds			5,666,190	
Community Development			41,649	
Other Misc			4,099,011	
Direct Billed Total			0	
Unallocated Total			34,501,014	
Totals	124,259,481	0	124,259,481	Deviation 0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Detail Of Allocated Costs

Full Cost
 Actual 2014
 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	(55,337,970)	0	0	0	304,732	291,024	0
Gen Fund-Debt Service	75,675	0	0	0	11,980	35,778	0
Insurance	0	(2,443,706)	0	0	81,136	12,055	1,953
General Services	5,078,243	597,716	(30,086,018)	411,271	611,364	90,085	35,462
Supervisor	1,031,668	78,975	3,823,210	(8,723,354)	47,262	11,216	62,437
Town Comptroller	2,362,559	106,599	1,002,360	196,833	(9,113,043)	21,409	42,435
Receiver of Taxes	1,911,859	110,824	1,919,166	196,833	105,347	(10,204,422)	6,759
Town Clerk	2,490,569	140,535	1,925,013	222,507	200,830	31,280	(10,982,836)
Town Attorney	2,299,384	111,688	995,163	166,880	79,461	28,321	549,482
Human Resources	848,649	39,445	297,835	64,185	25,505	10,071	404,159
Civil Service	446,405	25,224	320,442	47,069	32,273	6,145	3,958
Engineering	1,468,802	106,640	727,300	115,532	59,149	20,427	157,171
Information & Tech	1,449,496	79,426	660,695	128,369	129,797	27,368	14,652
Public Safety	2,345,466	158,763	751,190	265,297	136,713	33,241	9,867
DGS-Traffic Control	2,487,075	133,191	2,547,344	248,181	142,969	36,804	631,650
Highway Dept	694,016	40,774	381,933	81,301	44,480	9,715	35,706
Town Board	1,590,471	78,797	3,307,650	141,206	101,036	20,180	57,368
Civil Defense	0	0	0	0	2,540	133	0
Publicity	0	0	0	0	401	332	0
Tourism	122,720	7,206	111,031	12,837	13,724	2,067	1,851
Senior Enrichment	2,305,254	158,488	1,346,379	235,344	182,826	35,216	12,957
Housing Authority	0	0	0	0	2,196	71	0
Consrvtm & Waterways	4,085,228	266,424	94,738	350,877	574,457	65,575	34,583
DGS-Cemeteries	962,698	47,816	1,303,874	89,859	76,908	13,838	0
Contingency	0	0	0	0	0	0	0
Apportioned Costs	0	0	0	0	67,431	207,952	0
Animal Shelter	1,645,085	87,777	1,655,901	145,485	457,501	27,559	28,188
Building Department	0	23,227	2,081,733	363,714	342,754	104,040	125,908
Board of Zoning	0	2,772	181,678	59,906	60,207	26,408	186,844
Planning & Econ Dev	0	4,816	342,726	34,232	98,728	17,209	34,088
Memorial Day Fund	0	0	0	0	1	5	0
Part Town Undistrib	0	0	0	0	93,927	38,607	0
Part Town Highway Fd	0	0	0	800,170	979,785	459,674	14,808
Fire Protectn Districts	0	0	0	0	31,323	38,564	0
T/H Lighting District	0	0	8,825	0	160,434	82,269	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Detail Of Allocated Costs

Full Cost
 Actual 2014
 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	7,328	8,385	0
Parking Fields	0	0	0	17,116	106,725	54,790	0
Sanitation Utility	0	1,224	232,454	1,617,457	1,566,669	1,189,223	28,262
Parks & Recreation	203,237	16,837	1,885,454	1,720,155	1,646,700	932,463	37,162
Water Utility	0	0	100,870	312,366	525,930	274,967	32,946
Credit Union	0	397	47,883	0	0	0	0
Urban Renewal	0	2,271	154,546	0	0	0	926
IDA	0	1,603	136,314	0	0	0	0
CSEA	0	932	536,031	0	0	0	0
DOOR	0	0	37,020	0	0	0	256
Capital Funds	0	0	0	0	0	0	0
Community Development	0	0	0	0	0	0	41,649
Other Misc	415,221	13,319	1,169,260	0	514	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	19,018,190	0	0	678,372	0	5,939,956	8,389,349
Total	0	0	0	0	0	0	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Detail Of Allocated Costs

Full Cost
 Actual 2014
 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	282,342	205,486	114,762	0	357,123	3,650,284	332,956
Supervisor	17,451	23,998	13,403	0	294,358	0	1,109,854
Town Comptroller	50,173	68,995	38,533	0	966,699	0	0
Receiver of Taxes	50,173	68,995	38,533	0	856,163	0	110,985
Town Clerk	56,717	77,995	43,559	106,869	639,512	0	110,985
Town Attorney	(10,156,195)	58,496	32,669	106,869	210,027	0	1,109,854
Human Resources	22,891	(3,423,030)	12,565	0	130,794	0	0
Civil Service	16,787	20,246	(2,020,549)	0	135,522	0	0
Engineering	56,804	49,694	29,597	(6,654,483)	123,492	0	554,927
Information & Tech	45,784	55,216	32,886	0	(8,160,173)	0	110,985
Public Safety	118,018	114,113	67,965	0	93,951	(9,556,248)	110,985
DGS-Traffic Control	88,515	106,750	63,579	0	212,122	0	(12,495,921)
Highway Dept	28,996	34,970	20,828	335,456	328,791	0	657,676
Town Board	208,854	60,738	36,174	0	344,627	0	1,315,351
Civil Defense	0	0	0	0	0	0	0
Publicity	0	0	0	0	0	0	0
Tourism	4,579	5,522	3,289	0	26,702	0	0
Senior Enrichment	107,334	101,228	60,291	0	106,682	0	0
Housing Authority	0	0	0	0	0	101,827	0
Consrvt & Waterways	156,338	150,923	89,889	0	115,117	610,962	394,605
DGS-Cemeteries	32,049	38,651	23,020	0	44,064	407,308	131,535
Contingency	0	0	0	0	0	0	0
Apportioned Costs	0	0	0	0	0	0	0
Animal Shelter	51,888	62,577	37,271	0	197,140	407,308	131,535
Building Department	1,627,389	156,444	93,178	402,547	1,147,884	0	526,141
Board of Zoning	866,660	25,768	15,347	67,091	71,337	0	0
Planning & Econ Dev	12,209	14,724	8,769	0	171,653	0	263,070
Memorial Day Fund	0	0	0	0	0	0	0
Part Town Undistrib	0	0	0	0	0	0	0
Part Town Highway Fd	2,484,798	344,178	204,990	0	96,720	0	657,676
Fire Protectn Districts	0	0	0	0	0	0	0
T/H Lighting District	0	0	0	0	0	0	3,946,055



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Detail Of Allocated Costs

Full Cost
 Actual 2014
 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	6,105	7,362	4,385	603,820	0	1,425,577	657,676
Sanitation Utility	1,589,061	695,717	414,366	0	536,438	203,654	131,535
Parks & Recreation	738,285	739,886	440,678	0	584,590	2,545,674	131,535
Water Utility	189,400	134,358	80,023	0	288,400	203,654	0
Credit Union	0	0	0	0	0	0	0
Urban Renewal	497,805	0	0	0	38,114	0	0
IDA	0	0	0	0	28,334	0	0
CSEA	0	0	0	0	0	0	0
DOOR	0	0	0	0	0	0	0
Capital Funds	0	0	0	5,031,831	0	0	0
Community Development	0	0	0	0	0	0	0
Other Misc	273,643	0	0	0	13,817	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	475,147	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	(6,853,342)	0
Insurance	0	0	80,992	0
General Services	0	634,713	739,083	0
Supervisor	0	74,127	25,734	0
Town Comptroller	0	213,115	16,223	0
Receiver of Taxes	0	213,115	331,456	0
Town Clerk	0	240,913	56,647	0
Town Attorney	0	180,685	27,060	0
Human Resources	0	69,494	3,920	0
Civil Service	0	50,962	4,143	0
Engineering	0	125,089	30,413	0
Information & Tech	0	138,988	1,227,732	0
Public Safety	0	287,242	133,666	0
DGS-Traffic Control	0	268,711	70,881	0
Highway Dept	(4,229,058)	88,026	5,566	0
Town Board	0	(10,267,591)	12,384	0
Civil Defense	0	0	0	2,673
Publicity	0	0	0	733
Tourism	0	17,123	1,143	329,794
Senior Enrichment	0	313,917	124,733	5,090,649
Housing Authority	0	0	0	104,094
Consrvtm & Waterways	42,291	468,022	1,222,306	8,722,335
DGS-Cemeteries	211,453	119,859	214,774	3,717,706
Contingency	0	0	0	0
Apportioned Costs	0	0	0	275,383
Animal Shelter	0	194,058	283,082	5,412,355
Building Department	0	485,145	22,849	7,502,953
Board of Zoning	0	79,906	2,727	1,646,651
Planning & Econ Dev	0	45,661	0	1,047,885
Memorial Day Fund	0	0	0	6
Part Town Undistrib	0	0	0	132,534
Part Town Highway Fd	2,748,886	1,067,318	0	9,859,003
Fire Protectn Districts	0	0	0	69,887
T/H Lighting District	0	0	0	4,197,583



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	15,713
Parking Fields	380,616	22,831	0	3,287,003
Sanitation Utility	0	2,157,467	296	10,363,823
Parks & Recreation	211,453	2,294,450	0	14,128,559
Water Utility	0	416,654	0	2,559,568
Credit Union	0	0	410	48,690
Urban Renewal	0	0	0	693,662
IDA	0	0	1,659	167,910
CSEA	0	0	226	537,189
DOOR	0	0	0	37,276
Capital Funds	634,359	0	0	5,666,190
Community Development	0	0	0	41,649
Other Misc	0	0	2,213,237	4,099,011
Direct Billings	0	0	0	0
Unallocated	0	0	0	34,501,014
Total	0	0	0	124,259,481



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Gen Fund-Undistributed		
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
Gen Fund-Debt Service		
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
Insurance		
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	Policy Costs by Department	Town Comptroller-Analysis of Liability Insurance
General Services		
4.4.1 DGS Admin	Employees Managed by Department	General Services
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
2014 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
Supervisor		
5.4.1 Administration	Employees (Head Count) by Department	Town Comptroller
Town Comptroller		
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	Town Comptroller
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	Town Comptroller
6.4.8 Other Departments	Salaries and Wages by Department	Town Comptroller-Salary and Wage Analysis
Receiver of Taxes		
7.4.1 Town Tax	Obligations by Department	Town Comptroller-Detail Listing of Obligations vs. Budget
Town Clerk		
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
Town Attorney		
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	Town Comptroller
9.4.4 Workers' Comp	Employees (Head Count) by Department	Town Comptroller
9.4.5 Employee Relatns	Employees (Head Count) by Department	Town Comptroller
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
2014 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	Town Comptroller
Civil Service		
11.4.1 Civil Svc Admin	Employees (Head Count) by Department	Town Comptroller
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	Town Comptroller



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	54,742,214			54,742,214
Town Comptroller		304,732	304,732	
Receiver of Taxes		291,024	291,024	
Total Allocated Additions:		<u>595,756</u>	<u>595,756</u>	595,756
Total To Be Allocated:	<u>54,742,214</u>	<u>595,756</u>		<u>55,337,970</u>



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Other Expense & Cost					
Legal Notices	271,089	0	0	0	271,089
Fees & Services	1,420,280	0	0	1,420,280	0
Veterans Mtg Rooms	900	0	0	0	0
Property Taxes	11,932	0	0	0	11,932
NC College Chargeback	18,683,464	0	0	0	0
Other Expense	421,154	0	0	0	421,154
Adventure Tours	49,135	0	0	0	0
League Officials	70,936	0	0	0	0
Payment In Lieu Taxes	172,894	0	0	0	172,894
State Unemployment Insur	46,016	0	46,016	0	0
Employees' Retirement	9,280,435	0	9,280,435	0	0
Social Security	5,144,579	0	5,144,579	0	0
NYS MCTM Tax	234,965	0	234,965	0	0
Health Insurance	18,925,425	0	18,925,425	0	0
Interfund Transfers-Capital	9,010	0	0	0	0
Departmental Totals					
Total Expenditures	54,742,214	0	33,631,420	1,420,280	877,069
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	54,742,214	0	33,631,420	1,420,280	877,069
Allocation Step 1					
Unallocated Costs	(18,813,445)	0	0	0	0
1st Allocation	35,928,769	0	33,631,420	1,420,280	877,069
Allocation Step 2					
Inbound- All Others	595,756	595,756	0	0	0
Reallocate Admin Costs	(595,756)	(595,756)	366,009	15,457	9,545
Unallocated Costs	(204,745)	0	0	0	0
2nd Allocation	391,011	0	366,009	15,457	9,545



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Gen Fund-Undistributed

Full Cost
 Actual 2014

Version 1.0001-2

	Total	General & Admin	Fringe Benefits	Fees & Services	Other Expenses
Total For 0010 Gen Fund-Undistributed					
Total Allocated	36,319,780	0	33,997,429	1,435,737	886,614



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Gen Fund-Undistributed

	Non-Allocated
Other Expense & Cost	
Legal Notices	0
Fees & Services	0
Veterans Mtg Rooms	900
Property Taxes	0
NC College Chargeback	18,683,464
Other Expense	0
Adventure Tours	49,135
League Officials	70,936
Payment In Lieu Taxes	0
State Unemployment Insur	0
Employees' Retirement	0
Social Security	0
NYS MCTM Tax	0
Health Insurance	0
Interfund Transfers-Capital	9,010
Departmental Totals	
Total Expenditures	18,813,445
Deductions	
Total Deductions	0
Functional Cost	18,813,445
Allocation Step 1	
Unallocated Costs	(18,813,445)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	204,745
Unallocated Costs	(204,745)
2nd Allocation	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Gen Fund-Undistributed

Non-Allocated

Total For 0010 Gen Fund-Undistributed

Total Allocated

0

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	10,410,306	14.9370	5,023,572		5,023,572	54,671	5,078,243
Supervisor	2,065,984	2.9644	996,956		996,956	10,850	1,007,806
Town Comptroller	3,936,433	5.6482	1,899,556		1,899,556	20,673	1,920,229
Receiver of Taxes	3,919,274	5.6235	1,891,276		1,891,276	20,583	1,911,859
Town Clerk	4,541,383	6.5162	2,191,479		2,191,479	23,850	2,215,329
Town Attorney	3,852,543	5.5278	1,859,074		1,859,074	20,232	1,879,306
Human Resources	1,488,732	2.1361	718,399		718,399	7,818	726,217
Civil Service	899,404	1.2905	434,014		434,014	4,723	438,737
Engineering	3,011,016	4.3203	1,452,989		1,452,989	15,813	1,468,802
Information & Tech	2,856,074	4.0980	1,378,220		1,378,220	14,999	1,393,219
Public Safety	4,789,579	6.8723	2,311,248		2,311,248	25,153	2,336,401
DGS-Traffic Control	5,098,458	7.3155	2,460,300		2,460,300	26,775	2,487,075
Highway Dept	1,422,720	2.0414	686,544		686,544	7,472	694,016
Town Board	2,919,864	4.1895	1,409,003		1,409,003	15,334	1,424,337
Tourism	251,574	0.3610	121,399		121,399	1,321	122,720
Senior Enrichment	4,725,728	6.7807	2,280,436		2,280,436	24,818	2,305,254
Consrvt & Waterways	8,374,640	12.0163	4,041,247		4,041,247	43,981	4,085,228
DGS-Cemeteries	1,757,995	2.5224	848,334		848,334	9,232	857,566
Animal Shelter	3,372,393	4.8389	1,627,374		1,627,374	17,711	1,645,085
SubTotal	69,694,100	100.0000	33,631,420		33,631,420	366,009	33,997,429
Total	69,694,100	100.0000	33,631,420		33,631,420	366,009	33,997,429



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Gen Fund-Undistributed**

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
2014 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	74,860	5.2708	74,860		74,860	815	75,675
Supervisor	22,169	1.5609	22,169		22,169	241	22,410
Town Comptroller	437,570	30.8087	437,570		437,570	4,760	442,330
Town Clerk	1,188	0.0836	1,188		1,188	13	1,201
Town Attorney	415,555	29.2587	415,555		415,555	4,523	420,078
Human Resources	121,114	8.5275	121,114		121,114	1,318	122,432
Civil Service	7,585	0.5341	7,585		7,585	83	7,668
Information & Tech	55,671	3.9197	55,671		55,671	606	56,277
Town Board	164,345	11.5713	164,345		164,345	1,789	166,134
DGS-Cemeteries	104,000	7.3225	104,000		104,000	1,132	105,132
Parks & Recreation	16,223	1.1422	16,223		16,223	177	16,400
SubTotal	1,420,280	100.0000	1,420,280		1,420,280	15,457	1,435,737
Total	1,420,280	100.0000	1,420,280		1,420,280	15,457	1,435,737

Allocation Basis: Actual Expenditures Allocated by Benefiting Department

Allocation Source: Town Comptroller-Account Analysis



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	1,436	0.1637	1,436		1,436	16	1,452
Town Clerk	271,089	30.9085	271,089		271,089	2,950	274,039
Public Safety	8,967	1.0224	8,967		8,967	98	9,065
Parks & Recreation	184,826	21.0731	184,826		184,826	2,011	186,837
Other Misc	410,751	46.8323	410,751		410,751	4,470	415,221
SubTotal	877,069	100.0000	877,069		877,069	9,545	886,614
Total	877,069	100.0000	877,069		877,069	9,545	886,614

Allocation Basis: Actual Expenditures Allocated by Benefiting Department

Allocation Source: Town Comptroller-Account Analysis



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	75,675	0	75,675	0
General Services	5,078,243	5,078,243	0	0
Supervisor	1,031,668	1,007,806	22,410	1,452
Town Comptroller	2,362,559	1,920,229	442,330	0
Receiver of Taxes	1,911,859	1,911,859	0	0
Town Clerk	2,490,569	2,215,329	1,201	274,039
Town Attorney	2,299,384	1,879,306	420,078	0
Human Resources	848,649	726,217	122,432	0
Civil Service	446,405	438,737	7,668	0
Engineering	1,468,802	1,468,802	0	0
Information & Tech	1,449,496	1,393,219	56,277	0
Public Safety	2,345,466	2,336,401	0	9,065
DGS-Traffic Control	2,487,075	2,487,075	0	0
Highway Dept	694,016	694,016	0	0
Town Board	1,590,471	1,424,337	166,134	0
Tourism	122,720	122,720	0	0
Senior Enrichment	2,305,254	2,305,254	0	0
Consrvtn & Waterways	4,085,228	4,085,228	0	0
DGS-Cemeteries	962,698	857,566	105,132	0
Animal Shelter	1,645,085	1,645,085	0	0
Parks & Recreation	203,237	0	16,400	186,837
Other Misc	415,221	0	0	415,221
Direct Billed	0	0	0	0
Total	36,319,780	33,997,429	1,435,737	886,614



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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 2014 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
2014 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:	6,729,909			6,729,909
Gen Fund-Undistributed	74,860	815	75,675	
Town Comptroller		11,980	11,980	
Receiver of Taxes		35,778	35,778	
Total Allocated Additions:	<u>74,860</u>	<u>48,573</u>	<u>123,433</u>	<u>123,433</u>
Total To Be Allocated:	<u><u>6,804,769</u></u>	<u><u>48,573</u></u>		<u><u>6,853,342</u></u>



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Other Expense & Cost					
GF Debt Srvc-Principal & Interest	6,729,909	0	104,179	61,802	17,368
Departmental Totals					
Total Expenditures	6,729,909	0	104,179	61,802	17,368
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	6,729,909	0	104,179	61,802	17,368
Allocation Step 1					
Inbound- All Others	74,860	74,860	0	0	0
Reallocate Admin Costs		(74,860)	1,159	687	193
1st Allocation	6,804,769	0	105,338	62,489	17,561
Allocation Step 2					
Inbound- All Others	48,573	48,573	0	0	0
Reallocate Admin Costs		(48,573)	752	446	125
2nd Allocation	48,573	0	752	446	125
Total For 0240 Gen Fund-Debt Service					
Total Allocated	6,853,342	0	106,090	62,935	17,686



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Gen Fund-Debt Service

	Merrick DPW Bldg	Specific Depts
Other Expense & Cost		
GF Debt Srvc-Principal & Interest	3,094	6,543,466
Departmental Totals		
Total Expenditures	3,094	6,543,466
Deductions		
Total Deductions	0	0
Functional Cost	3,094	6,543,466
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	34	72,787
1st Allocation	3,128	6,616,253
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	22	47,228
2nd Allocation	22	47,228
Total For 0240 Gen Fund-Debt Service		
Total Allocated	3,150	6,663,481



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	3,084		3,084	22	3,106
Supervisor	8,334	14.7515	15,539		15,539	111	15,650
Town Clerk	13,209	23.3804	24,628		24,628	176	24,804
Town Attorney	9,217	16.3144	17,185		17,185	123	17,308
Information & Tech	5,207	9.2166	9,709		9,709	69	9,778
Town Board	4,165	7.3722	7,766		7,766	55	7,821
Tourism	560	0.9912	1,044		1,044	7	1,051
Building Department	11,197	19.8191	20,877		20,877	149	21,026
Board of Zoning	1,336	2.3648	2,491		2,491	18	2,509
Other Misc	1,617	2.8622	3,015		3,015	22	3,037
SubTotal	56,496	100.0000	105,338		105,338	752	106,090
Total	56,496	100.0000	105,338		105,338	752	106,090

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

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	34,099		34,099	243	34,342
Town Comptroller	9,084	17.4183	10,885		10,885	78	10,963
Human Resources	2,778	5.3267	3,329		3,329	24	3,353
Civil Service	2,732	5.2385	3,274		3,274	23	3,297
Engineering	5,640	10.8145	6,758		6,758	48	6,806
Highway Dept	1,947	3.7333	2,333		2,333	17	2,350
Credit Union	300	0.5752	359		359	3	362
IDA	1,212	2.3240	1,452		1,452	10	1,462
SubTotal	52,152	100.0000	62,489		62,489	446	62,935
Total	52,152	100.0000	62,489		62,489	446	62,935

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	4,866		4,866	35	4,901
Supervisor	8,334	7.6706	1,347		1,347	10	1,357
Town Comptroller	9,084	8.3609	1,468		1,468	10	1,478
Town Clerk	13,209	12.1576	2,135		2,135	15	2,150
Town Attorney	9,217	8.4834	1,490		1,490	11	1,501
Human Resources	2,778	2.5569	449		449	3	452
Civil Service	2,732	2.5145	442		442	3	445
Engineering	5,640	5.1911	912		912	6	918
Information & Tech	5,207	4.7925	842		842	6	848
Highway Dept	1,947	1.7920	315		315	2	317
Town Board	4,165	3.8335	673		673	5	678
Tourism	560	0.5154	91		91	1	92
Building Department	11,197	10.3058	1,810		1,810	13	1,823
Board of Zoning	1,336	1.2297	216		216	2	218
Credit Union	300	0.2761	48		48		48
IDA	1,212	1.1155	196		196	1	197
Other Misc	1,617	1.4883	261		261	2	263
SubTotal	108,648	100.0000	17,561		17,561	125	17,686
Total	108,648	100.0000	17,561		17,561	125	17,686

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



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	46		46		46
DGS-Traffic Control	29,844	81.9868	2,564		2,564	18	2,582
Sanitation Utility	3,417	9.3871	294		294	2	296
CSEA	2,601	7.1454	224		224	2	226
SubTotal	36,401	100.0000	3,128		3,128	22	3,150
Total	36,401	100.0000	3,128		3,128	22	3,150

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	79,533	1.2155	80,418		80,418	574	80,992
General Services	684,185	10.4560	691,796		691,796	4,938	696,734
Supervisor	8,570	0.1310	8,665		8,665	62	8,727
Town Comptroller	3,714	0.0568	3,755		3,755	27	3,782
Receiver of Taxes	325,486	4.9742	329,107		329,107	2,349	331,456
Town Clerk	29,159	0.4456	29,483		29,483	210	29,693
Town Attorney	8,103	0.1238	8,193		8,193	58	8,251
Human Resources	113	0.0017	114		114	1	115
Civil Service	394	0.0060	398		398	3	401
Engineering	22,236	0.3398	22,483		22,483	160	22,643
Information & Tech	1,195,185	18.2653	1,208,480		1,208,480	8,626	1,217,106
Public Safety	131,259	2.0060	132,719		132,719	947	133,666
DGS-Traffic Control	67,069	1.0250	67,815		67,815	484	68,299
Highway Dept	2,846	0.0435	2,878		2,878	21	2,899
Town Board	3,815	0.0583	3,857		3,857	28	3,885
Senior Enrichment	122,486	1.8719	123,849		123,849	884	124,733
Consrvtn & Waterways	1,200,291	18.3434	1,213,643		1,213,643	8,663	1,222,306
DGS-Cemeteries	210,906	3.2232	213,252		213,252	1,522	214,774
Animal Shelter	277,984	4.2483	281,076		281,076	2,006	283,082
Other Misc	2,170,132	33.1647	2,194,272		2,194,272	15,665	2,209,937
SubTotal	6,543,466	100.0000	6,616,253		6,616,253	47,228	6,663,481
Total	6,543,466	100.0000	6,616,253		6,616,253	47,228	6,663,481



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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	80,992	0	0	0	0	80,992
General Services	739,083	3,106	34,342	4,901	0	696,734
Supervisor	25,734	15,650	0	1,357	0	8,727
Town Comptroller	16,223	0	10,963	1,478	0	3,782
Receiver of Taxes	331,456	0	0	0	0	331,456
Town Clerk	56,647	24,804	0	2,150	0	29,693
Town Attorney	27,060	17,308	0	1,501	0	8,251
Human Resources	3,920	0	3,353	452	0	115
Civil Service	4,143	0	3,297	445	0	401
Engineering	30,413	0	6,806	918	46	22,643
Information & Tech	1,227,732	9,778	0	848	0	1,217,106
Public Safety	133,666	0	0	0	0	133,666
DGS-Traffic Control	70,881	0	0	0	2,582	68,299
Highway Dept	5,566	0	2,350	317	0	2,899
Town Board	12,384	7,821	0	678	0	3,885
Tourism	1,143	1,051	0	92	0	0
Senior Enrichment	124,733	0	0	0	0	124,733
Consrvtn & Waterways	1,222,306	0	0	0	0	1,222,306
DGS-Cemeteries	214,774	0	0	0	0	214,774
Animal Shelter	283,082	0	0	0	0	283,082
Building Department	22,849	21,026	0	1,823	0	0
Board of Zoning	2,727	2,509	0	218	0	0
Sanitation Utility	296	0	0	0	296	0
Credit Union	410	0	362	48	0	0
IDA	1,659	0	1,462	197	0	0
CSEA	226	0	0	0	226	0
Other Misc	2,213,237	3,037	0	263	0	2,209,937



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Total	<u>6,853,342</u>	<u>106,090</u>	<u>62,935</u>	<u>17,686</u>	<u>3,150</u>	<u>6,663,481</u>



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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 actual policy costs by department.

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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:	2,267,570			2,267,570
Gen Fund-Debt Service	80,418	574	80,992	
Town Comptroller		81,136	81,136	
Receiver of Taxes		12,055	12,055	
Town Clerk		1,953	1,953	
Total Allocated Additions:	80,418	95,718	176,136	176,136
Total To Be Allocated:	2,347,988	95,718		2,443,706



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Other Expense & Cost					
Fire & Liability Insurance	281,056	0	108,745	64,005	42,121
Tort Liability	432,614	0	0	0	0
Workers' Compensation	1,553,900	0	0	0	0
Departmental Totals					
Total Expenditures	2,267,570	0	108,745	64,005	42,121
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,267,570	0	108,745	64,005	42,121
Allocation Step 1					
Inbound- All Others	80,418	80,418	0	0	0
Reallocate Admin Costs		(80,418)	3,857	2,270	1,494
1st Allocation	2,347,988	0	112,602	66,275	43,615
Allocation Step 2					
Inbound- All Others	95,718	95,718	0	0	0
Reallocate Admin Costs		(95,718)	4,590	2,702	1,778
2nd Allocation	95,718	0	4,590	2,702	1,778
Total For 0020 Insurance					
Total Allocated	2,443,706	0	117,192	68,977	45,393



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Other Expense & Cost					
Fire & Liability Insurance	12,095	31,737	0	0	22,353
Tort Liability	0	0	432,614	0	0
Workers' Compensation	0	0	0	1,553,900	0
Departmental Totals					
Total Expenditures	12,095	31,737	432,614	1,553,900	22,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	12,095	31,737	432,614	1,553,900	22,353
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	429	1,126	15,342	55,107	793
1st Allocation	12,524	32,863	447,956	1,609,007	23,146
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	511	1,340	18,261	65,592	944
2nd Allocation	511	1,340	18,261	65,592	944
Total For 0020 Insurance					
Total Allocated	13,035	34,203	466,217	1,674,599	24,090



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	3,297		3,297	134	3,431
Supervisor	8,334	14.7515	16,610		16,610	677	17,287
Town Clerk	13,209	23.3804	26,327		26,327	1,074	27,401
Town Attorney	9,217	16.3144	18,370		18,370	749	19,119
Information & Tech	5,207	9.2166	10,378		10,378	423	10,801
Town Board	4,165	7.3722	8,301		8,301	338	8,639
Tourism	560	0.9912	1,116		1,116	45	1,161
Building Department	11,197	19.8191	22,317		22,317	910	23,227
Board of Zoning	1,336	2.3648	2,663		2,663	109	2,772
Other Misc	1,617	2.8622	3,223		3,223	131	3,354
SubTotal	56,496	100.0000	112,602		112,602	4,590	117,192
Total	56,496	100.0000	112,602		112,602	4,590	117,192

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



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	36,167		36,167	1,473	37,640
Town Comptroller	9,084	17.4183	11,544		11,544	471	12,015
Human Resources	2,778	5.3267	3,530		3,530	144	3,674
Civil Service	2,732	5.2385	3,472		3,472	142	3,614
Engineering	5,640	10.8145	7,167		7,167	292	7,459
Highway Dept	1,947	3.7333	2,474		2,474	101	2,575
Credit Union	300	0.5752	381		381	16	397
IDA	1,212	2.3240	1,540		1,540	63	1,603
SubTotal	52,152	100.0000	66,275		66,275	2,702	68,977
Total	52,152	100.0000	66,275		66,275	2,702	68,977

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	131		131	5	136
Receiver of Taxes	14,454	27.8395	12,142		12,142	495	12,637
Public Safety	4,252	8.1897	3,572		3,572	146	3,718
Senior Enrichment	5,694	10.9671	4,783		4,783	195	4,978
Planning & Econ Dev	5,508	10.6088	4,627		4,627	189	4,816
Parks & Recreation	19,257	37.0905	16,178		16,178	659	16,837
Urban Renewal	2,598	5.0039	2,182		2,182	89	2,271
SubTotal	51,919	100.0000	43,615		43,615	1,778	45,393
Total	51,919	100.0000	43,615		43,615	1,778	45,393

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	185		185	8	193
DGS-Traffic Control	29,844	81.9868	10,268		10,268	418	10,686
Sanitation Utility	3,417	9.3871	1,176		1,176	48	1,224
CSEA	2,601	7.1454	895		895	37	932
SubTotal	36,401	100.0000	12,524		12,524	511	13,035
Total	36,401	100.0000	12,524		12,524	511	13,035

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Consrvtm & Waterways	11,057	34.8395	11,449		11,449	468	11,917
DGS-Cemeteries	5,173	16.2996	5,357		5,357	218	5,575
Animal Shelter	6,260	19.7246	6,482		6,482	264	6,746
Other Misc	9,247	29.1363	9,575		9,575	390	9,965
SubTotal	31,737	100.0000	32,863		32,863	1,340	34,203
Total	31,737	100.0000	32,863		32,863	1,340	34,203

Allocation Basis: Policy Costs by Department

Allocation Source: Town Comptroller-Analysis of Liability Insurance



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	23	65.7143	294,372		294,372	12,001	306,373
Engineering	2	5.7143	25,597		25,597	1,043	26,640
Public Safety	3	8.5714	38,396		38,396	1,565	39,961
Senior Enrichment	3	8.5714	38,396		38,396	1,565	39,961
Consrvtm & Waterways	4	11.4286	51,195		51,195	2,087	53,282
SubTotal	35	100.0000	447,956		447,956	18,261	466,217
Total	35	100.0000	447,956		447,956	18,261	466,217

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

Allocation Source: Town Attorney



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	10,410,306	14.9370	240,340		240,340	9,796	250,136
Supervisor	2,065,984	2.9644	47,697		47,697	1,944	49,641
Town Comptroller	3,936,433	5.6482	90,879		90,879	3,705	94,584
Receiver of Taxes	3,919,274	5.6235	90,483		90,483	3,689	94,172
Town Clerk	4,541,383	6.5162	104,846		104,846	4,274	109,120
Town Attorney	3,852,543	5.5278	88,943		88,943	3,626	92,569
Human Resources	1,488,732	2.1361	34,370		34,370	1,401	35,771
Civil Service	899,404	1.2905	20,764		20,764	846	21,610
Engineering	3,011,016	4.3203	69,514		69,514	2,834	72,348
Information & Tech	2,856,074	4.0980	65,937		65,937	2,688	68,625
Public Safety	4,789,579	6.8723	110,576		110,576	4,508	115,084
DGS-Traffic Control	5,098,458	7.3155	117,707		117,707	4,798	122,505
Highway Dept	1,422,720	2.0414	32,846		32,846	1,339	34,185
Town Board	2,919,864	4.1895	67,410		67,410	2,748	70,158
Tourism	251,574	0.3610	5,808		5,808	237	6,045
Senior Enrichment	4,725,728	6.7807	109,101		109,101	4,448	113,549
Consrvtn & Waterways	8,374,640	12.0163	193,343		193,343	7,882	201,225
DGS-Cemeteries	1,757,995	2.5224	40,586		40,586	1,655	42,241
Animal Shelter	3,372,393	4.8389	77,857		77,857	3,174	81,031
SubTotal	69,694,100	100.0000	1,609,007		1,609,007	65,592	1,674,599
Total	69,694,100	100.0000	1,609,007		1,609,007	65,592	1,674,599



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance**

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
2014 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	11,177	50.0023	11,574		11,574	473	12,047
Receiver of Taxes	3,726	16.6689	3,858		3,858	157	4,015
Town Clerk	3,725	16.6644	3,857		3,857	157	4,014
Highway Dept	3,725	16.6644	3,857		3,857	157	4,014
SubTotal	22,353	100.0000	23,146		23,146	944	24,090
Total	22,353	100.0000	23,146		23,146	944	24,090

Allocation Basis: Policy Costs by Department

Allocation Source: Town Comptroller-Analysis of Liability Insurance

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	597,716	3,431	37,640	136	0	0	306,373
Supervisor	78,975	17,287	0	0	0	0	0
Town Comptroller	106,599	0	12,015	0	0	0	0
Receiver of Taxes	110,824	0	0	12,637	0	0	0
Town Clerk	140,535	27,401	0	0	0	0	0
Town Attorney	111,688	19,119	0	0	0	0	0
Human Resources	39,445	0	3,674	0	0	0	0
Civil Service	25,224	0	3,614	0	0	0	0
Engineering	106,640	0	7,459	0	193	0	26,640
Information & Tech	79,426	10,801	0	0	0	0	0
Public Safety	158,763	0	0	3,718	0	0	39,961
DGS-Traffic Control	133,191	0	0	0	10,686	0	0
Highway Dept	40,774	0	2,575	0	0	0	0
Town Board	78,797	8,639	0	0	0	0	0
Tourism	7,206	1,161	0	0	0	0	0
Senior Enrichment	158,488	0	0	4,978	0	0	39,961
Consrvtn & Waterways	266,424	0	0	0	0	11,917	53,282
DGS-Cemeteries	47,816	0	0	0	0	5,575	0
Animal Shelter	87,777	0	0	0	0	6,746	0
Building Department	23,227	23,227	0	0	0	0	0
Board of Zoning	2,772	2,772	0	0	0	0	0
Planning & Econ Dev	4,816	0	0	4,816	0	0	0
Sanitation Utility	1,224	0	0	0	1,224	0	0
Parks & Recreation	16,837	0	0	16,837	0	0	0
Credit Union	397	0	397	0	0	0	0
Urban Renewal	2,271	0	0	2,271	0	0	0
IDA	1,603	0	1,603	0	0	0	0
CSEA	932	0	0	0	932	0	0
Other Misc	13,319	3,354	0	0	0	9,965	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Total	<u>2,443,706</u>	<u>117,192</u>	<u>68,977</u>	<u>45,393</u>	<u>13,035</u>	<u>34,203</u>	<u>466,217</u>



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Workers' Comp	Public Officials
General Services	250,136	0
Supervisor	49,641	12,047
Town Comptroller	94,584	0
Receiver of Taxes	94,172	4,015
Town Clerk	109,120	4,014
Town Attorney	92,569	0
Human Resources	35,771	0
Civil Service	21,610	0
Engineering	72,348	0
Information & Tech	68,625	0
Public Safety	115,084	0
DGS-Traffic Control	122,505	0
Highway Dept	34,185	4,014
Town Board	70,158	0
Tourism	6,045	0
Senior Enrichment	113,549	0
Consrvtm & Waterways	201,225	0
DGS-Cemeteries	42,241	0
Animal Shelter	81,031	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
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Workers' Comp	Public Officials
Direct Billed	0	0
Total	<u>1,674,599</u>	<u>24,090</u>



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	16,945,128			16,945,128
Gen Fund-Undistributed	5,023,572	54,671	5,078,243	
Gen Fund-Debt Service	733,845	5,238	739,083	
Insurance	574,307	23,409	597,716	
General Services		2,768,591	2,768,591	
Supervisor		411,271	411,271	
Town Comptroller		611,364	611,364	
Receiver of Taxes		90,085	90,085	
Town Clerk		35,462	35,462	
Town Attorney		282,342	282,342	
Human Resources		205,486	205,486	
Civil Service		114,762	114,762	
Information & Tech		357,123	357,123	
Public Safety		3,650,284	3,650,284	
DGS-Traffic Control		332,956	332,956	
Town Board		634,713	634,713	
Total Allocated Additions:	6,331,724	9,577,757	15,909,481	15,909,481
Total To Be Allocated:	23,276,852	9,577,757		32,854,609



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Wages & Benefits					
Salaries & Wages	10,410,306	0	1,091,102	1,823,000	871,147
Other Expense & Cost					
Maint of Equipment	114,785	0	14,899	24,884	11,892
Office Expense	10,352	0	1,344	2,244	1,072
Building Maintenance	430,512	0	0	204,778	97,856
Utilities	816,642	0	0	434,857	165,871
Rents-Space	259,165	0	0	98,124	46,176
Auto Expense	207,175	0	0	0	0
Fees & Services	77,626	0	10,076	16,829	8,042
Postage	2,759,243	0	0	0	0
Telephone & Radio	68,154	0	0	0	0
Rent Ofc Equipment	266,738	0	34,623	57,828	27,634
Eq Lease/Purchase	342,857	0	0	342,857	0
Clothing & Supplies	27,381	0	3,554	5,937	2,837
Reproduction	448,861	0	0	0	0
Photography	16,685	0	0	0	0
Microfilm	868	0	0	0	0
Gas (Utility)	243,013	0	0	148,751	23,600
Fuel Oil	397,022	0	0	0	0
Janitorial Supplies	36,167	0	0	22,255	10,635
Building Supplies	11,576	0	0	5,506	2,631
Departmental Totals					
Total Expenditures	16,945,128	0	1,155,598	3,187,850	1,269,393
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	16,945,128	0	1,155,598	3,187,850	1,269,393



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Allocation Step 1					
Inbound- Gen Fund-Undistributed: Fringe Benefits	5,023,572	0	526,470	879,627	420,473
Inbound- Insurance: Workers' Comp	240,340	0	25,188	42,084	20,116
Inbound- Gen Fund-Debt Service: Specific Depts	691,796	0	538,701	0	0
Inbound- All Others	376,016	0	48,807	81,520	38,955
1st Allocation	23,276,852	0	2,294,764	4,191,081	1,748,937
Allocation Step 2					
Inbound- Gen Fund-Undistributed: Fringe Benefits	54,671	0	5,730	9,573	4,576
Inbound- Insurance: Workers' Comp	9,796	0	1,027	1,715	820
Inbound- General Services: DGS Admin	1,223,242	0	0	304,954	145,688
Inbound- Information & Tech: Appl & Tech Sprt	180,195	0	84,691	0	0
Inbound- Information & Tech: PC Support	176,928	0	88,464	0	0
Inbound- Public Safety: Security Services	3,650,284	0	0	3,221,376	402,626
Inbound- Gen Fund-Debt Service: Specific Depts	4,938	0	3,845	0	0
Inbound- All Others	4,277,703	0	555,246	927,405	443,170
2nd Allocation	9,577,757	0	739,003	4,465,023	996,880
Total For 0030 General Services					
Total Allocated	32,854,609	0	3,033,767	8,656,104	2,745,817



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Wages & Benefits					
Salaries & Wages	397,419	37,634	268,463	703,824	0
Other Expense & Cost					
Maint of Equipment	5,429	517	3,662	9,608	0
Office Expense	490	47	330	866	0
Building Maintenance	68,608	6,497	30,156	22,617	0
Utilities	66,482	0	113,327	36,105	0
Rents-Space	0	0	0	0	0
Auto Expense	0	0	0	207,175	0
Fees & Services	3,672	349	2,476	6,497	0
Postage	0	0	0	0	0
Telephone & Radio	0	0	0	0	0
Rent Ofc Equipment	12,617	1,200	8,509	22,326	0
Eq Lease/Purchase	0	0	0	0	0
Clothing & Supplies	1,295	123	873	2,292	0
Reproduction	0	0	0	0	0
Photography	0	0	0	0	0
Microfilm	0	0	0	0	0
Gas (Utility)	35,923	0	21,086	13,653	0
Fuel Oil	0	0	0	0	397,022
Janitorial Supplies	0	0	3,277	0	0
Building Supplies	1,845	175	811	608	0
Departmental Totals					
Total Expenditures	593,780	46,542	452,970	1,025,571	397,022
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	593,780	46,542	452,970	1,025,571	397,022



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Allocation Step 1					
Inbound- Gen Fund-Undistributed: Fringe Benefits	191,900	18,085	129,608	339,593	0
Inbound- Insurance: Workers' Comp	9,181	865	6,201	16,247	0
Inbound- Gen Fund-Debt Service: Specific Depts	0	0	0	56,935	38,049
Inbound- All Others	17,786	1,692	11,995	31,473	0
1st Allocation	812,647	67,184	600,774	1,469,819	435,071
Allocation Step 2					
Inbound- Gen Fund-Undistributed: Fringe Benefits	2,088	197	1,411	3,696	0
Inbound- Insurance: Workers' Comp	374	35	253	662	0
Inbound- General Services: DGS Admin	66,422	6,239	44,893	117,676	0
Inbound- Information & Tech: Appl & Tech Sprt	0	0	0	11,749	0
Inbound- Information & Tech: PC Support	0	0	0	17,693	0
Inbound- Public Safety: Security Services	26,282	0	0	0	0
Inbound- Gen Fund-Debt Service: Specific Depts	0	0	0	406	272
Inbound- All Others	202,335	19,250	136,459	358,044	0
2nd Allocation	297,501	25,721	183,016	509,926	272
Total For 0030 General Services					
Total Allocated	1,110,148	92,905	783,790	1,979,745	435,343



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Microfilm	Photography	Reproduction	Mail	Telephone
Wages & Benefits					
Salaries & Wages	236,853	670,370	1,760,731	410,887	134,455
Other Expense & Cost					
Maint of Equipment	3,237	9,160	24,047	5,613	1,837
Office Expense	292	826	2,169	506	166
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	2,189	6,195	16,263	3,796	1,242
Postage	0	0	0	2,759,243	0
Telephone & Radio	0	0	0	0	68,154
Rent Ofc Equipment	7,522	21,286	55,882	13,043	4,268
Eq Lease/Purchase	0	0	0	0	0
Clothing & Supplies	772	2,185	5,736	1,339	438
Reproduction	0	0	448,861	0	0
Photography	0	16,685	0	0	0
Microfilm	868	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
Departmental Totals					
Total Expenditures	251,733	726,707	2,313,689	3,194,427	210,560
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	251,733	726,707	2,313,689	3,194,427	210,560



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Microfilm	Photography	Reproduction	Mail	Telephone
Allocation Step 1					
Inbound- Gen Fund-Undistributed: Fringe Benefits	114,537	323,518	849,486	198,431	64,804
Inbound- Insurance: Workers' Comp	5,480	15,478	40,641	9,493	3,100
Inbound- Gen Fund-Debt Service: Specific Depts	0	0	41,162	0	16,949
Inbound- All Others	10,604	30,006	78,775	18,387	6,016
1st Allocation	382,354	1,095,709	3,323,753	3,420,738	301,429
Allocation Step 2					
Inbound- Gen Fund-Undistributed: Fringe Benefits	1,246	3,521	9,245	2,160	705
Inbound- Insurance: Workers' Comp	223	631	1,657	387	126
Inbound- General Services: DGS Admin	39,633	112,049	294,434	68,746	22,508
Inbound- Information & Tech: Appl & Tech Sprt	0	0	83,755	0	0
Inbound- Information & Tech: PC Support	0	14,154	56,617	0	0
Inbound- Public Safety: Security Services	0	0	0	0	0
Inbound- Gen Fund-Debt Service: Specific Depts	0	0	294	0	121
Inbound- All Others	120,631	341,361	896,179	209,180	68,443
2nd Allocation	161,733	471,716	1,342,181	280,473	91,903
Total For 0030 General Services					
Total Allocated	544,087	1,567,425	4,665,934	3,701,211	393,332



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Other Departments	St. George's Church
Wages & Benefits		
Salaries & Wages	2,004,421	0
Other Expense & Cost		
Maint of Equipment	0	0
Office Expense	0	0
Building Maintenance	0	0
Utilities	0	0
Rents-Space	0	114,865
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
Departmental Totals		
Total Expenditures	2,004,421	114,865
Deductions		
Total Deductions	0	0
Functional Cost	2,004,421	114,865



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Other Departments	St. George's Church
Allocation Step 1		
Inbound- Gen Fund-Undistributed: Fringe Benefits	967,040	0
Inbound- Insurance: Workers' Comp	46,266	0
Inbound- Gen Fund-Debt Service: Specific Depts	0	0
Inbound- All Others	0	0
1st Allocation	3,017,727	114,865
Allocation Step 2		
Inbound- Gen Fund-Undistributed: Fringe Benefits	10,523	0
Inbound- Insurance: Workers' Comp	1,886	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	12,409	0
Total For 0030 General Services		
Total Allocated	3,030,136	114,865



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	129	53.3058	1,223,242		1,223,242		1,223,242
DGS-Traffic Control	58	23.9669	549,985		549,985	379,311	929,296
DGS-Cemeteries	21	8.6777	199,132		199,132	137,337	336,469
Animal Shelter	34	14.0496	322,405		322,405	222,355	544,760
SubTotal	242	100.0000	2,294,764		2,294,764	739,003	3,033,767
Total	242	100.0000	2,294,764		2,294,764	739,003	3,033,767

Allocation Basis: Employees Managed by Department

Allocation Source: General Services

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	1,161,606		1,161,606		1,161,606
Supervisor	8,334	7.6706	321,483		321,483	473,821	795,304
Town Comptroller	9,084	8.3609	350,414		350,414	516,461	866,875
Town Clerk	13,209	12.1576	509,535		509,535	750,983	1,260,518
Town Attorney	9,217	8.4834	355,544		355,544	524,023	879,567
Human Resources	2,778	2.5569	107,161		107,161	157,940	265,101
Civil Service	2,732	2.5145	105,386		105,386	155,325	260,711
Engineering	5,640	5.1911	217,562		217,562	320,656	538,218
Information & Tech	5,207	4.7925	200,859		200,859	296,038	496,897
Highway Dept	1,947	1.7920	75,105		75,105	110,695	185,800
Town Board	4,165	3.8335	160,664		160,664	236,797	397,461
Tourism	560	0.5154	21,602		21,602	31,838	53,440
Building Department	11,197	10.3058	431,923		431,923	636,593	1,068,516
Board of Zoning	1,336	1.2297	51,536		51,536	75,957	127,493
Credit Union	300	0.2761	11,572		11,572	17,056	28,628
IDA	1,212	1.1155	46,753		46,753	68,907	115,660
Other Misc	1,617	1.4883	62,376		62,376	91,933	154,309
SubTotal	108,648	100.0000	4,191,081		4,191,081	4,465,023	8,656,104
Total	108,648	100.0000	4,191,081		4,191,081	4,465,023	8,656,104

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	5,255		5,255		5,255
Receiver of Taxes	14,454	27.8395	486,896		486,896	278,363	765,259
Public Safety	4,252	8.1897	143,232		143,232	81,887	225,119
Senior Enrichment	5,694	10.9671	191,807		191,807	109,658	301,465
Planning & Econ Dev	5,508	10.6088	185,542		185,542	106,076	291,618
Parks & Recreation	19,257	37.0905	648,689		648,689	370,862	1,019,551
Urban Renewal	2,598	5.0039	87,516		87,516	50,034	137,550
SubTotal	51,919	100.0000	1,748,937		1,748,937	996,880	2,745,817
Total	51,919	100.0000	1,748,937		1,748,937	996,880	2,745,817

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	12,033		12,033	4,405	16,438
DGS-Traffic Control	29,844	81.9868	666,263		666,263	243,911	910,174
Sanitation Utility	3,417	9.3871	76,284		76,284	27,927	104,211
CSEA	2,601	7.1454	58,067		58,067	21,258	79,325
SubTotal	36,401	100.0000	812,647		812,647	297,501	1,110,148
Total	36,401	100.0000	812,647		812,647	297,501	1,110,148

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

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	67,184		67,184	25,721	92,905
SubTotal	100.00	100.0000	67,184		67,184	25,721	92,905
Total	100.00	100.0000	67,184		67,184	25,721	92,905

Allocation Basis: Directly Allocated to DGS-Cemeteries
 Allocation Source: General Services

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

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	600,774		600,774	183,016	783,790
SubTotal	100.00	100.0000	600,774		600,774	183,016	783,790
Total	100.00	100.0000	600,774		600,774	183,016	783,790

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

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Vehicle Maint

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	31,734	13.2602	194,901		194,901		194,901
Supervisor	1,839	0.7684	11,295		11,295	4,517	15,812
Town Comptroller	3,547	1.4821	21,785		21,785	8,713	30,498
Receiver of Taxes	743	0.3105	4,563		4,563	1,825	6,388
Town Clerk	2,030	0.8482	12,468		12,468	4,987	17,455
Town Attorney	3,047	1.2732	18,714		18,714	7,485	26,199
Human Resources	37	0.0155	227		227	91	318
Engineering	12,224	5.1079	75,076		75,076	30,028	105,104
Information & Tech	821	0.3431	5,042		5,042	2,017	7,059
Public Safety	43,434	18.1491	266,760		266,760	106,695	373,455
DGS-Traffic Control	32,087	13.4077	197,070		197,070	78,821	275,891
Town Board	969	0.4049	5,951		5,951	2,380	8,331
Senior Enrichment	24,233	10.1259	148,832		148,832	59,528	208,360
DGS-Cemeteries	77,531	32.3969	476,175		476,175	190,455	666,630
Animal Shelter	5,031	2.1022	30,899		30,899	12,359	43,258
DOOR	10	0.0042	61		61	25	86
SubTotal	239,317	100.0000	1,469,819		1,469,819	509,926	1,979,745
Total	239,317	100.0000	1,469,819		1,469,819	509,926	1,979,745

Allocation Basis: Yearly Maintenance Costs by Department-General Fund

Allocation Source: General Services



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Fuel/Oil Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	31,277	9.9682	43,369		43,369		43,369
Supervisor	4,028	1.2837	5,585		5,585	4	5,589
Town Comptroller	1,341	0.4274	1,859		1,859	1	1,860
Receiver of Taxes	3,412	1.0874	4,731		4,731	3	4,734
Town Clerk	6,481	2.0655	8,987		8,987	6	8,993
Town Attorney	1,201	0.3828	1,665		1,665	1	1,666
Human Resources	533	0.1699	739		739	1	740
Engineering	24,514	7.8128	33,991		33,991	24	34,015
Information & Tech	2,125	0.6773	2,947		2,947	2	2,949
Public Safety	54,156	17.2598	75,093		75,093	52	75,145
DGS-Traffic Control	22,390	7.1358	31,046		31,046	22	31,068
Town Board	1,745	0.5561	2,420		2,420	2	2,422
Senior Enrichment	71,233	22.7024	98,771		98,771	69	98,840
Consrvtm & Waterways	270	0.0861	374		374		374
DGS-Cemeteries	46,056	14.6783	63,861		63,861	44	63,905
Animal Shelter	40,674	12.9630	56,398		56,398	39	56,437
DOOR	2,333	0.7435	3,235		3,235	2	3,237
SubTotal	313,769	100.0000	435,071		435,071	272	435,343
Total	313,769	100.0000	435,071		435,071	272	435,343

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



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Microfilm

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	2	0.4651	1,778		1,778		1,778
Receiver of Taxes	15	3.4884	13,338		13,338	5,668	19,006
Engineering	1	0.2326	889		889	378	1,267
Building Department	404	93.9535	359,236		359,236	152,664	511,900
Sanitation Utility	2	0.4651	1,778		1,778	756	2,534
Parks & Recreation	6	1.3953	5,335		5,335	2,267	7,602
SubTotal	430	100.0000	382,354		382,354	161,733	544,087
Total	430	100.0000	382,354		382,354	161,733	544,087

Allocation Basis: Work Orders by Department

Allocation Source: General Services

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Photography

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Supervisor	530	23.1846	254,036		254,036	109,365	363,401
Receiver of Taxes	75	3.2808	35,948		35,948	15,476	51,424
Town Clerk	499	21.8285	239,177		239,177	102,969	342,146
Town Board	1,071	46.8505	513,344		513,344	221,001	734,345
Other Misc	111	4.8556	53,204		53,204	22,905	76,109
SubTotal	2,286	100.0000	1,095,709		1,095,709	471,716	1,567,425
Total	2,286	100.0000	1,095,709		1,095,709	471,716	1,567,425

Allocation Basis: Work Orders by Department

Allocation Source: General Services

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Reproduction

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	66	3.3708	112,037		112,037		112,037
Supervisor	83	4.2390	140,895		140,895	58,880	199,775
Town Comptroller	21	1.0725	35,648		35,648	14,897	50,545
Receiver of Taxes	97	4.9540	164,660		164,660	68,812	233,472
Town Clerk	76	3.8815	129,012		129,012	53,914	182,926
Town Attorney	28	1.4300	47,531		47,531	19,863	67,394
Human Resources	8	0.4086	13,580		13,580	5,675	19,255
Civil Service	22	1.1236	37,346		37,346	15,607	52,953
Engineering	9	0.4597	15,278		15,278	6,385	21,663
Information & Tech	11	0.5618	18,673		18,673	7,803	26,476
Public Safety	27	1.3790	45,833		45,833	19,154	64,987
DGS-Traffic Control	22	1.1236	37,346		37,346	15,607	52,953
Highway Dept	72	3.6772	122,222		122,222	51,077	173,299
Town Board	351	17.9264	595,830		595,830	248,997	844,827
Tourism	12	0.6129	20,370		20,370	8,513	28,883
Senior Enrichment	302	15.4239	512,652		512,652	214,238	726,890
Consrvtn & Waterways	22	1.1236	37,346		37,346	15,607	52,953
DGS-Cemeteries	11	0.5618	18,673		18,673	7,803	26,476
Animal Shelter	55	2.8090	93,364		93,364	39,017	132,381
Building Department	173	8.8355	293,672		293,672	122,726	416,398
Board of Zoning	20	1.0215	33,950		33,950	14,188	48,138
Planning & Econ Dev	16	0.8172	27,160		27,160	11,350	38,510
Sanitation Utility	37	1.8897	62,808		62,808	26,248	89,056
Parks & Recreation	338	17.2625	573,763		573,763	239,777	813,540
Water Utility	35	1.7875	59,413		59,413	24,829	84,242



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Reproduction

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Credit Union	8	0.4086	13,580		13,580	5,675	19,255
Urban Renewal	4	0.2043	6,790		6,790	2,838	9,628
IDA	7	0.3575	11,883		11,883	4,966	16,849
CSEA	11	0.5618	18,673		18,673	7,803	26,476
DOOR	14	0.7150	23,765		23,765	9,932	33,697
SubTotal	1,958	100.0000	3,323,753		3,323,753	1,342,181	4,665,934
Total	1,958	100.0000	3,323,753		3,323,753	1,342,181	4,665,934

Allocation Basis: Work Orders by Department
 Allocation Source: General Services



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Mail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services	1,106	0.0488	1,670		1,670		1,670
Supervisor	790,433	34.8981	1,193,772		1,193,772	97,927	1,291,699
Town Comptroller	20,836	0.9199	31,468		31,468	2,581	34,049
Receiver of Taxes	500,739	22.1079	756,254		756,254	62,037	818,291
Town Clerk	54,732	2.4164	82,660		82,660	6,781	89,441
Town Attorney	4,344	0.1918	6,561		6,561	538	7,099
Human Resources	4,180	0.1845	6,313		6,313	518	6,831
Civil Service	1,448	0.0639	2,187		2,187	179	2,366
Engineering	2,163	0.0955	3,267		3,267	268	3,535
Information & Tech	62	0.0027	94		94	8	102
Public Safety	259	0.0114	391		391	32	423
DGS-Traffic Control	649	0.0287	980		980	80	1,060
Highway Dept	2,272	0.1003	3,431		3,431	281	3,712
Town Board	799,271	35.2883	1,207,120		1,207,120	99,023	1,306,143
Tourism	16,667	0.7359	25,172		25,172	2,065	27,237
Senior Enrichment	1,403	0.0619	2,119		2,119	174	2,293
Consrvtm & Waterways	1,759	0.0777	2,657		2,657	218	2,875
DGS-Cemeteries	2,790	0.1232	4,214		4,214	346	4,560
Animal Shelter	1,399	0.0618	2,113		2,113	173	2,286
Building Department	32,883	1.4518	49,662		49,662	4,074	53,736
Board of Zoning	1,540	0.0680	2,326		2,326	191	2,517
Planning & Econ Dev	1,229	0.0543	1,856		1,856	152	2,008
Sanitation Utility	2,088	0.0922	3,153		3,153	259	3,412
Parks & Recreation	9,209	0.4066	13,908		13,908	1,141	15,049
Water Utility	95	0.0042	143		143	12	155



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Mail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Urban Renewal	2,889	0.1276	4,363		4,363	358	4,721
IDA	1,248	0.0551	1,885		1,885	155	2,040
Other Misc	7,283	0.3215	10,999		10,999	902	11,901
SubTotal	2,264,976	100.0000	3,420,738		3,420,738	280,473	3,701,211
Total	2,264,976	100.0000	3,420,738		3,420,738	280,473	3,701,211

Allocation Basis: Yearly Mail Usage Costs by Department

Allocation Source: General Services

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
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	24,733		24,733		24,733
Supervisor	47	3.4432	10,379		10,379	3,447	13,826
Town Comptroller	63	4.6154	13,912		13,912	4,621	18,533
Receiver of Taxes	70	5.1282	15,458		15,458	5,134	20,592
Town Clerk	80	5.8608	17,666		17,666	5,868	23,534
Town Attorney	45	3.2967	9,937		9,937	3,301	13,238
Human Resources	19	1.3919	4,196		4,196	1,394	5,590
Civil Service	15	1.0989	3,312		3,312	1,100	4,412
Engineering	24	1.7582	5,300		5,300	1,760	7,060
Information & Tech	58	4.2491	12,808		12,808	4,254	17,062
Public Safety	41	3.0037	9,054		9,054	3,007	12,061
Highway Dept	65	4.7619	14,354		14,354	4,768	19,122
Town Board	48	3.5165	10,600		10,600	3,521	14,121
Tourism	5	0.3663	1,104		1,104	367	1,471
Senior Enrichment	29	2.1245	6,404		6,404	2,127	8,531
Consrvt'n & Waterways	131	9.5970	28,927		28,927	9,609	38,536
DGS-Cemeteries	8	0.5861	1,767		1,767	587	2,354
Animal Shelter	36	2.6374	7,950		7,950	2,640	10,590
Building Department	106	7.7656	23,408		23,408	7,775	31,183
Board of Zoning	12	0.8791	2,650		2,650	880	3,530
Planning & Econ Dev	36	2.6374	7,950		7,950	2,640	10,590
T/H Lighting District	30	2.1978	6,625		6,625	2,200	8,825
Sanitation Utility	113	8.2784	24,953		24,953	8,288	33,241
Parks & Recreation	101	7.3993	22,304		22,304	7,408	29,712
Water Utility	56	4.1026	12,366		12,366	4,107	16,473



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Telephone

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Urban Renewal	9	0.6593	1,987		1,987	660	2,647
IDA	6	0.4396	1,325		1,325	440	1,765
SubTotal	1,365	100.0000	301,429		301,429	91,903	393,332
Total	1,365	100.0000	301,429		301,429	91,903	393,332

Allocation Basis: Telephone Extensions by Department

Allocation Source: General Services

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Other Departments

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Supervisor	752,652	37.5495	1,133,145		1,133,145	4,659	1,137,804
Information & Tech	72,864	3.6352	109,699		109,699	451	110,150
DGS-Traffic Control	229,474	11.4484	345,481		345,481	1,421	346,902
DGS-Cemeteries	73,145	3.6492	110,122		110,122	453	110,575
Animal Shelter	54,507	2.7193	82,062		82,062	337	82,399
CSEA	284,595	14.1984	428,468		428,468	1,762	430,230
Other Misc	537,184	26.8000	808,750		808,750	3,326	812,076
SubTotal	<u>2,004,421</u>	<u>100.0000</u>	<u>3,017,727</u>		<u>3,017,727</u>	<u>12,409</u>	<u>3,030,136</u>
Total	<u><u>2,004,421</u></u>	<u><u>100.0000</u></u>	<u><u>3,017,727</u></u>		<u><u>3,017,727</u></u>	<u><u>12,409</u></u>	<u><u>3,030,136</u></u>

Allocation Basis: Salaries and Wages by Department

Allocation Source: General Services-Salary and Wage Analysis



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

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	114,865		114,865		114,865
SubTotal	100.00	100.0000	114,865		114,865		114,865
Total	100.00	100.0000	114,865		114,865		114,865

Allocation Basis: Directly Allocated to Other Miscellaneous
 Allocation Source: General Services-Expenditure Analysis

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
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	2,768,591	1,223,242	1,161,606	5,255	0	0	0
Supervisor	3,823,210	0	795,304	0	0	0	0
Town Comptroller	1,002,360	0	866,875	0	0	0	0
Receiver of Taxes	1,919,166	0	0	765,259	0	0	0
Town Clerk	1,925,013	0	1,260,518	0	0	0	0
Town Attorney	995,163	0	879,567	0	0	0	0
Human Resources	297,835	0	265,101	0	0	0	0
Civil Service	320,442	0	260,711	0	0	0	0
Engineering	727,300	0	538,218	0	16,438	0	0
Information & Tech	660,695	0	496,897	0	0	0	0
Public Safety	751,190	0	0	225,119	0	0	0
DGS-Traffic Control	2,547,344	929,296	0	0	910,174	0	0
Highway Dept	381,933	0	185,800	0	0	0	0
Town Board	3,307,650	0	397,461	0	0	0	0
Tourism	111,031	0	53,440	0	0	0	0
Senior Enrichment	1,346,379	0	0	301,465	0	0	0
Consrvtn & Waterways	94,738	0	0	0	0	0	0
DGS-Cemeteries	1,303,874	336,469	0	0	0	92,905	0
Animal Shelter	1,655,901	544,760	0	0	0	0	783,790
Building Department	2,081,733	0	1,068,516	0	0	0	0
Board of Zoning	181,678	0	127,493	0	0	0	0
Planning & Econ Dev	342,726	0	0	291,618	0	0	0
T/H Lighting District	8,825	0	0	0	0	0	0
Sanitation Utility	232,454	0	0	0	104,211	0	0
Parks & Recreation	1,885,454	0	0	1,019,551	0	0	0
Water Utility	100,870	0	0	0	0	0	0
Credit Union	47,883	0	28,628	0	0	0	0
Urban Renewal	154,546	0	0	137,550	0	0	0
IDA	136,314	0	115,660	0	0	0	0
CSEA	536,031	0	0	0	79,325	0	0
DOOR	37,020	0	0	0	0	0	0
Other Misc	1,169,260	0	154,309	0	0	0	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
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
Total	<u>32,854,609</u>	<u>3,033,767</u>	<u>8,656,104</u>	<u>2,745,817</u>	<u>1,110,148</u>	<u>92,905</u>	<u>783,790</u>



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
General Services	194,901	43,369	1,778	0	112,037	1,670	24,733
Supervisor	15,812	5,589	0	363,401	199,775	1,291,699	13,826
Town Comptroller	30,498	1,860	0	0	50,545	34,049	18,533
Receiver of Taxes	6,388	4,734	19,006	51,424	233,472	818,291	20,592
Town Clerk	17,455	8,993	0	342,146	182,926	89,441	23,534
Town Attorney	26,199	1,666	0	0	67,394	7,099	13,238
Human Resources	318	740	0	0	19,255	6,831	5,590
Civil Service	0	0	0	0	52,953	2,366	4,412
Engineering	105,104	34,015	1,267	0	21,663	3,535	7,060
Information & Tech	7,059	2,949	0	0	26,476	102	17,062
Public Safety	373,455	75,145	0	0	64,987	423	12,061
DGS-Traffic Control	275,891	31,068	0	0	52,953	1,060	0
Highway Dept	0	0	0	0	173,299	3,712	19,122
Town Board	8,331	2,422	0	734,345	844,827	1,306,143	14,121
Tourism	0	0	0	0	28,883	27,237	1,471
Senior Enrichment	208,360	98,840	0	0	726,890	2,293	8,531
Consrvtn & Waterways	0	374	0	0	52,953	2,875	38,536
DGS-Cemeteries	666,630	63,905	0	0	26,476	4,560	2,354
Animal Shelter	43,258	56,437	0	0	132,381	2,286	10,590
Building Department	0	0	511,900	0	416,398	53,736	31,183
Board of Zoning	0	0	0	0	48,138	2,517	3,530
Planning & Econ Dev	0	0	0	0	38,510	2,008	10,590
T/H Lighting District	0	0	0	0	0	0	8,825
Sanitation Utility	0	0	2,534	0	89,056	3,412	33,241
Parks & Recreation	0	0	7,602	0	813,540	15,049	29,712
Water Utility	0	0	0	0	84,242	155	16,473
Credit Union	0	0	0	0	19,255	0	0
Urban Renewal	0	0	0	0	9,628	4,721	2,647
IDA	0	0	0	0	16,849	2,040	1,765
CSEA	0	0	0	0	26,476	0	0
DOOR	86	3,237	0	0	33,697	0	0
Other Misc	0	0	0	76,109	0	11,901	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Total	<u>1,979,745</u>	<u>435,343</u>	<u>544,087</u>	<u>1,567,425</u>	<u>4,665,934</u>	<u>3,701,211</u>	<u>393,332</u>



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	1,137,804	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	110,150	0
Public Safety	0	0
DGS-Traffic Control	346,902	0
Highway Dept	0	0
Town Board	0	0
Tourism	0	0
Senior Enrichment	0	0
Consrvtn & Waterways	0	0
DGS-Cemeteries	110,575	0
Animal Shelter	82,399	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	430,230	0
DOOR	0	0
Other Misc	812,076	114,865



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	<u>3,030,136</u>	<u>114,865</u>



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	2,109,661			2,109,661
Gen Fund-Undistributed	1,020,561	11,107	1,031,668	
Gen Fund-Debt Service	25,551	183	25,734	
Insurance	75,881	3,094	78,975	
General Services	3,070,590	752,620	3,823,210	
Supervisor		48,032	48,032	
Town Comptroller		47,262	47,262	
Receiver of Taxes		11,216	11,216	
Town Clerk		62,437	62,437	
Town Attorney		17,451	17,451	
Human Resources		23,998	23,998	
Civil Service		13,403	13,403	
Information & Tech		294,358	294,358	
DGS-Traffic Control		1,109,854	1,109,854	
Town Board		74,127	74,127	
Total Allocated Additions:	4,192,583	2,469,142	6,661,725	6,661,725
Total To Be Allocated:	6,302,244	2,469,142		8,771,386



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Supervisor

	Total	General & Admin	Administration	Elected Supervsr
Wages & Benefits				
Salaries & Wages	2,065,984	0	1,906,202	159,782
Other Expense & Cost				
Office Equipment	160	0	148	12
Office Expense	42,706	0	39,405	3,301
Printing	811	0	748	63
Departmental Totals				
Total Expenditures	2,109,661	0	1,946,503	163,158
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,109,661	0	1,946,503	163,158
Allocation Step 1				
Inbound- All Others	4,192,583	0	3,868,331	324,252
Unallocated Costs	(487,410)	0	0	(487,410)
1st Allocation	5,814,834	0	5,814,834	0
Allocation Step 2				
Inbound- All Others	2,469,142	0	2,278,180	190,962
Unallocated Costs	(190,962)	0	0	(190,962)
2nd Allocation	2,278,180	0	2,278,180	0
Total For 0040 Supervisor				
Total Allocated	8,093,014	0	8,093,014	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	137	7.0728	411,271		411,271		411,271
Supervisor	16	0.8260	48,032		48,032		48,032
Town Comptroller	46	2.3748	138,091		138,091	58,742	196,833
Receiver of Taxes	46	2.3748	138,091		138,091	58,742	196,833
Town Clerk	52	2.6846	156,103		156,103	66,404	222,507
Town Attorney	39	2.0134	117,077		117,077	49,803	166,880
Human Resources	15	0.7744	45,030		45,030	19,155	64,185
Civil Service	11	0.5679	33,022		33,022	14,047	47,069
Engineering	27	1.3939	81,053		81,053	34,479	115,532
Information & Tech	30	1.5488	90,059		90,059	38,310	128,369
Public Safety	62	3.2008	186,123		186,123	79,174	265,297
DGS-Traffic Control	58	2.9943	174,115		174,115	74,066	248,181
Highway Dept	19	0.9809	57,038		57,038	24,263	81,301
Town Board	33	1.7037	99,065		99,065	42,141	141,206
Tourism	3	0.1549	9,006		9,006	3,831	12,837
Senior Enrichment	55	2.8394	165,109		165,109	70,235	235,344
Consrvtn & Waterways	82	4.2334	246,162		246,162	104,715	350,877
DGS-Cemeteries	21	1.0842	63,042		63,042	26,817	89,859
Animal Shelter	34	1.7553	102,067		102,067	43,418	145,485
Building Department	85	4.3882	255,168		255,168	108,546	363,714
Board of Zoning	14	0.7228	42,028		42,028	17,878	59,906
Planning & Econ Dev	8	0.4130	24,016		24,016	10,216	34,232
Part Town Highway Fd	187	9.6541	561,370		561,370	238,800	800,170
Parking Fields	4	0.2065	12,008		12,008	5,108	17,116
Sanitation Utility	378	19.5147	1,134,748		1,134,748	482,709	1,617,457



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	402	20.7537	1,206,795		1,206,795	513,360	1,720,155
Water Utility	73	3.7687	219,145		219,145	93,221	312,366
SubTotal	1,937	100.0000	5,814,834		5,814,834	2,278,180	8,093,014
Total	1,937	100.0000	5,814,834		5,814,834	2,278,180	8,093,014

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Supervisor

Receiving Department	Total	Administration
General Services	411,271	411,271
Supervisor	48,032	48,032
Town Comptroller	196,833	196,833
Receiver of Taxes	196,833	196,833
Town Clerk	222,507	222,507
Town Attorney	166,880	166,880
Human Resources	64,185	64,185
Civil Service	47,069	47,069
Engineering	115,532	115,532
Information & Tech	128,369	128,369
Public Safety	265,297	265,297
DGS-Traffic Control	248,181	248,181
Highway Dept	81,301	81,301
Town Board	141,206	141,206
Tourism	12,837	12,837
Senior Enrichment	235,344	235,344
Consrvtn & Waterways	350,877	350,877
DGS-Cemeteries	89,859	89,859
Animal Shelter	145,485	145,485
Building Department	363,714	363,714
Board of Zoning	59,906	59,906
Planning & Econ Dev	34,232	34,232
Part Town Highway Fd	800,170	800,170
Parking Fields	17,116	17,116
Sanitation Utility	1,617,457	1,617,457
Parks & Recreation	1,720,155	1,720,155
Water Utility	312,366	312,366



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Supervisor

Receiving Department	Total	Administration
Direct Billed	0	0
Total	<u>8,093,014</u>	<u>8,093,014</u>



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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 2014 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 2014 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
2014 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:	4,027,110			4,027,110
Gen Fund-Undistributed	2,337,126	25,433	2,362,559	
Gen Fund-Debt Service	16,108	115	16,223	
Insurance	102,423	4,176	106,599	
General Services	455,086	547,274	1,002,360	
Supervisor	138,091	58,742	196,833	
Town Comptroller		124,204	124,204	
Receiver of Taxes		21,409	21,409	
Town Clerk		42,435	42,435	
Town Attorney		50,173	50,173	
Human Resources		68,995	68,995	
Civil Service		38,533	38,533	
Information & Tech		966,699	966,699	
Town Board		213,115	213,115	
Total Allocated Additions:	3,048,834	2,161,303	5,210,137	5,210,137
Total To Be Allocated:	7,075,944	2,161,303		9,237,247



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Comptroller

	Total	General & Admin	Acctng/Accts Payable	Budget	Cash Management
Wages & Benefits					
Salaries & Wages	3,936,433	852,887	595,495	483,963	97,274
Other Expense & Cost					
Maint of Equipment	2,034	441	308	250	50
Office Expense	24,651	5,342	3,730	3,030	609
Stockroom Supplies	53,943	11,689	8,162	6,630	1,332
Rent Office Equipment	8,791	1,905	1,330	1,080	217
Printing	1,258	273	190	155	31
Departmental Totals					
Total Expenditures	4,027,110	872,537	609,215	495,108	99,513
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	4,027,110	872,537	609,215	495,108	99,513
Allocation Step 1					
Inbound- Gen Fund-Undistributed: Fees & Services	437,570	0	367,209	0	1,181
Inbound- All Others	2,611,264	0	504,235	409,968	82,255
Reallocate Admin Costs		(872,537)	168,505	136,945	27,525
1st Allocation	7,075,944	0	1,649,164	1,042,021	210,474
Allocation Step 2					
Inbound- Gen Fund-Undistributed: Fees & Services	4,760	0	3,994	0	13
Inbound- All Others	2,156,543	0	416,428	338,577	67,931
2nd Allocation	2,161,303	0	420,422	338,577	67,944
Total For 0050 Town Comptroller					
Total Allocated	9,237,247	0	2,069,586	1,380,598	278,418



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Comptroller

	Data Entry	Payroll	Purchasing	Workers' Comp	Other Departments
Wages & Benefits					
Salaries & Wages	121,789	370,788	1,220,895	107,591	85,751
Other Expense & Cost					
Maint of Equipment	63	192	630	56	44
Office Expense	762	2,322	7,646	673	537
Stockroom Supplies	1,667	5,081	16,733	1,473	1,176
Rent Office Equipment	272	828	2,727	240	192
Printing	39	119	390	34	27
Departmental Totals					
Total Expenditures	124,592	379,330	1,249,021	110,067	87,727
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	124,592	379,330	1,249,021	110,067	87,727
Allocation Step 1					
Inbound- Gen Fund-Undistributed: Fees & Services	0	69,180	0	0	0
Inbound- All Others	103,145	313,874	1,034,061	91,133	72,593
Reallocate Admin Costs	34,462	104,920	345,470	30,445	24,265
1st Allocation	262,199	867,304	2,628,552	231,645	184,585
Allocation Step 2					
Inbound- Gen Fund-Undistributed: Fees & Services	0	753	0	0	0
Inbound- All Others	85,183	259,216	853,993	75,263	59,952
2nd Allocation	85,183	259,969	853,993	75,263	59,952
Total For 0050 Town Comptroller					
Total Allocated	347,382	1,127,273	3,482,545	306,908	244,537



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	2,475	7.3069	120,503		120,503		120,503
Gen Fund-Debt Service	23	0.0679	1,120		1,120		1,120
Insurance	1,390	4.1037	67,676		67,676		67,676
General Services	2,197	6.4862	106,968		106,968		106,968
Supervisor	135	0.3986	6,573		6,573		6,573
Town Comptroller	258	0.7617	12,562		12,562		12,562
Receiver of Taxes	150	0.4428	7,303		7,303	2,302	9,605
Town Clerk	371	1.0953	18,063		18,063	5,694	23,757
Town Attorney	346	1.0215	16,846		16,846	5,310	22,156
Human Resources	39	0.1151	1,899		1,899	599	2,498
Civil Service	111	0.3277	5,404		5,404	1,704	7,108
Engineering	120	0.3543	5,843		5,843	1,842	7,685
Information & Tech	379	1.1189	18,453		18,453	5,817	24,270
Public Safety	333	0.9831	16,213		16,213	5,111	21,324
DGS-Traffic Control	217	0.6406	10,565		10,565	3,330	13,895
Highway Dept	171	0.5048	8,326		8,326	2,624	10,950
Town Board	215	0.6347	10,468		10,468	3,300	13,768
Civil Defense	34	0.1004	1,655		1,655	522	2,177
Publicity	4	0.0118	195		195	61	256
Tourism	48	0.1417	2,337		2,337	737	3,074
Senior Enrichment	896	2.6453	43,625		43,625	13,751	57,376
Consrvt & Waterways	1,274	3.7612	62,029		62,029	19,552	81,581
DGS-Cemeteries	227	0.6702	11,052		11,052	3,484	14,536
Animal Shelter	661	1.9515	32,183		32,183	10,145	42,328
Building Department	1,431	4.2247	69,673		69,673	21,962	91,635



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Board of Zoning	408	1.2045	19,865		19,865	6,262	26,127
Planning & Econ Dev	191	0.5639	9,299		9,299	2,931	12,230
Part Town Undistrib	938	2.7692	45,669		45,669	14,396	60,065
Part Town Highway Fd	4,229	12.4852	205,902		205,902	64,903	270,805
Fire Protectn Districts	217	0.6406	10,565		10,565	3,330	13,895
T/H Lighting District	329	0.9713	16,018		16,018	5,049	21,067
Library Districts	54	0.1594	2,629		2,629	829	3,458
Parking Fields	924	2.7279	44,988		44,988	14,181	59,169
Sanitation Utility	5,683	16.7781	276,694		276,694	87,217	363,911
Parks & Recreation	5,276	15.5763	256,879		256,879	80,972	337,851
Water Utility	2,111	6.2323	102,781		102,781	32,398	135,179
Other Misc	7	0.0207	341		341	107	448
SubTotal	33,872	100.0000	1,649,164		1,649,164	420,422	2,069,586
Total	33,872	100.0000	1,649,164		1,649,164	420,422	2,069,586

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
2014 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	54,742,214	8.3564	87,075		87,075		87,075
Gen Fund-Debt Service	6,729,909	1.0273	10,705		10,705		10,705
Insurance	2,267,570	0.3461	3,607		3,607		3,607
General Services	16,945,128	2.5867	26,954		26,954		26,954
Supervisor	2,109,661	0.3220	3,356		3,356		3,356
Town Comptroller	4,027,110	0.6147	6,406		6,406		6,406
Receiver of Taxes	4,284,214	0.6540	6,815		6,815	2,553	9,368
Town Clerk	4,638,905	0.7081	7,379		7,379	2,764	10,143
Town Attorney	4,200,156	0.6412	6,681		6,681	2,502	9,183
Human Resources	1,493,517	0.2280	2,376		2,376	890	3,266
Civil Service	911,373	0.1391	1,450		1,450	543	1,993
Engineering	3,029,446	0.4624	4,819		4,819	1,805	6,624
Information & Tech	4,058,779	0.6196	6,456		6,456	2,418	8,874
Public Safety	4,929,771	0.7525	7,842		7,842	2,937	10,779
DGS-Traffic Control	5,458,149	0.8332	8,682		8,682	3,252	11,934
Highway Dept	1,440,824	0.2199	2,292		2,292	858	3,150
Town Board	2,992,755	0.4568	4,760		4,760	1,783	6,543
Civil Defense	19,792	0.0030	31		31	12	43
Publicity	49,345	0.0075	78		78	29	107
Tourism	306,648	0.0468	488		488	183	671
Senior Enrichment	5,222,674	0.7972	8,307		8,307	3,112	11,419
Housing Authority	10,500	0.0016	17		17	6	23
Consrvtm & Waterways	9,725,110	1.4845	15,469		15,469	5,794	21,263
DGS-Cemeteries	2,052,284	0.3133	3,264		3,264	1,223	4,487
Apportioned Costs	30,840,195	4.7078	49,056		49,056	18,375	67,431



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	4,086,988	0.6239	6,501		6,501	2,435	8,936
Building Department	15,429,696	2.3553	24,543		24,543	9,193	33,736
Board of Zoning	3,916,472	0.5978	6,230		6,230	2,333	8,563
Planning & Econ Dev	2,552,219	0.3896	4,060		4,060	1,521	5,581
Memorial Day Fund	715	0.0001	1		1		1
Part Town Undistrib	5,725,678	0.8740	9,108		9,108	3,411	12,519
Part Town Highway Fd	68,171,698	10.4064	108,437		108,437	40,617	149,054
Fire Protectn Districts	5,719,319	0.8731	9,097		9,097	3,408	12,505
T/H Lighting District	12,200,831	1.8625	19,407		19,407	7,269	26,676
Library Districts	1,243,544	0.1898	1,978		1,978	741	2,719
Parking Fields	8,125,706	1.2404	12,925		12,925	4,841	17,766
Sanitation Utility	176,366,965	26.9227	280,536		280,536	105,080	385,616
Parks & Recreation	138,288,688	21.1098	219,968		219,968	82,393	302,361
Water Utility	40,778,862	6.2249	64,865		64,865	24,296	89,161
SubTotal	655,093,410	100.0000	1,042,021		1,042,021	338,577	1,380,598
Total	655,093,410	100.0000	1,042,021		1,042,021	338,577	1,380,598

Allocation Basis: Obligations by Department

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



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
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	145,666,194	23.3052	49,051		49,051		49,051
Town Clerk	1,035,513	0.1657	349		349	147	496
Highway Dept	1,170,335	0.1872	394		394	166	560
Senior Enrichment	48,958	0.0078	16		16	7	23
Consrvtm & Waterways	2,024,881	0.3240	682		682	287	969
DGS-Cemeteries	1,376,777	0.2203	464		464	195	659
Animal Shelter	67,459	0.0108	23		23	10	33
Building Department	7,948,389	1.2717	2,677		2,677	1,127	3,804
Board of Zoning	342,965	0.0549	115		115	49	164
Planning & Econ Dev	20,282	0.0032	7		7	3	10
Part Town Undistrib	21,601,885	3.4561	7,274		7,274	3,062	10,336
Part Town Highway Fd	66,085,222	10.5730	22,253		22,253	9,367	31,620
Fire Protectn Districts	6,015,411	0.9624	2,026		2,026	853	2,879
T/H Lighting District	10,999,163	1.7598	3,704		3,704	1,559	5,263
Library Districts	1,342,905	0.2149	452		452	190	642
Parking Fields	7,436,817	1.1898	2,504		2,504	1,054	3,558
Sanitation Utility	168,599,093	26.9740	56,774		56,774	23,894	80,668
Parks & Recreation	142,027,305	22.7230	47,826		47,826	20,130	67,956
Water Utility	41,228,741	6.5962	13,883		13,883	5,844	19,727
SubTotal	625,038,295	100.0000	210,474		210,474	67,944	278,418
Total	625,038,295	100.0000	210,474		210,474	67,944	278,418



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
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
2014 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	2,536	6.4971	17,035		17,035		17,035
Gen Fund-Debt Service	23	0.0589	155		155		155
Insurance	1,391	3.5637	9,344		9,344		9,344
General Services	2,943	7.5398	19,769		19,769		19,769
Supervisor	188	0.4816	1,263		1,263		1,263
Town Comptroller	408	1.0453	2,741		2,741		2,741
Receiver of Taxes	219	0.5611	1,471		1,471	591	2,062
Town Clerk	503	1.2887	3,379		3,379	1,358	4,737
Town Attorney	367	0.9402	2,465		2,465	991	3,456
Human Resources	50	0.1281	336		336	135	471
Civil Service	130	0.3331	873		873	351	1,224
Engineering	152	0.3894	1,021		1,021	410	1,431
Information & Tech	476	1.2195	3,197		3,197	1,285	4,482
Public Safety	408	1.0453	2,741		2,741	1,102	3,843
DGS-Traffic Control	315	0.8070	2,116		2,116	851	2,967
Highway Dept	190	0.4868	1,276		1,276	513	1,789
Town Board	289	0.7404	1,941		1,941	780	2,721
Civil Defense	34	0.0871	228		228	92	320
Publicity	4	0.0102	27		27	11	38
Tourism	58	0.1486	390		390	157	547
Senior Enrichment	984	2.5209	6,610		6,610	2,657	9,267
Housing Authority	3	0.0077	20		20	8	28
Consrvtm & Waterways	1,821	4.6653	12,232		12,232	4,918	17,150
DGS-Cemeteries	281	0.7199	1,888		1,888	759	2,647
Animal Shelter	962	2.4646	6,462		6,462	2,598	9,060



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	1,618	4.1452	10,869		10,869	4,369	15,238
Board of Zoning	423	1.0837	2,841		2,841	1,142	3,983
Planning & Econ Dev	208	0.5329	1,397		1,397	562	1,959
Part Town Undistrib	941	2.4108	6,321		6,321	2,541	8,862
Part Town Highway Fd	4,707	12.0590	31,619		31,619	12,711	44,330
Fire Protectn Districts	217	0.5559	1,458		1,458	586	2,044
T/H Lighting District	473	1.2118	3,177		3,177	1,277	4,454
Library Districts	54	0.1383	363		363	146	509
Parking Fields	944	2.4185	6,341		6,341	2,549	8,890
Sanitation Utility	6,229	15.9582	41,843		41,843	16,823	58,666
Parks & Recreation	6,081	15.5791	40,848		40,848	16,421	57,269
Water Utility	2,396	6.1384	16,095		16,095	6,470	22,565
Other Misc	7	0.0179	47		47	19	66
SubTotal	39,033	100.0000	262,199		262,199	85,183	347,382
Total	39,033	100.0000	262,199		262,199	85,183	347,382

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
2014 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	137	7.0728	61,343		61,343		61,343
Supervisor	16	0.8260	7,164		7,164		7,164
Town Comptroller	46	2.3748	20,597		20,597		20,597
Receiver of Taxes	46	2.3748	20,597		20,597	6,881	27,478
Town Clerk	52	2.6846	23,283		23,283	7,778	31,061
Town Attorney	39	2.0134	17,462		17,462	5,834	23,296
Human Resources	15	0.7744	6,716		6,716	2,244	8,960
Civil Service	11	0.5679	4,925		4,925	1,645	6,570
Engineering	27	1.3939	12,089		12,089	4,039	16,128
Information & Tech	30	1.5488	13,433		13,433	4,487	17,920
Public Safety	62	3.2008	27,761		27,761	9,274	37,035
DGS-Traffic Control	58	2.9943	25,970		25,970	8,676	34,646
Highway Dept	19	0.9809	8,507		8,507	2,842	11,349
Town Board	33	1.7037	14,776		14,776	4,936	19,712
Tourism	3	0.1549	1,343		1,343	449	1,792
Senior Enrichment	55	2.8394	24,627		24,627	8,227	32,854
Consrvtn & Waterways	82	4.2334	36,716		36,716	12,266	48,982
DGS-Cemeteries	21	1.0842	9,403		9,403	3,141	12,544
Animal Shelter	34	1.7553	15,224		15,224	5,086	20,310
Building Department	85	4.3882	38,059		38,059	12,714	50,773
Board of Zoning	14	0.7228	6,269		6,269	2,094	8,363
Planning & Econ Dev	8	0.4130	3,582		3,582	1,197	4,779
Part Town Highway Fd	187	9.6541	83,730		83,730	27,971	111,701
Parking Fields	4	0.2065	1,791		1,791	598	2,389
Sanitation Utility	378	19.5147	169,252		169,252	56,541	225,793



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	402	20.7537	179,999		179,999	60,130	240,129
Water Utility	73	3.7687	32,686		32,686	10,919	43,605
SubTotal	1,937	100.0000	867,304		867,304	259,969	1,127,273
Total	1,937	100.0000	867,304		867,304	259,969	1,127,273

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	61	1.1819	31,068		31,068		31,068
Insurance	1	0.0194	509		509		509
General Services	746	14.4546	379,946		379,946		379,946
Supervisor	53	1.0269	26,993		26,993		26,993
Town Comptroller	150	2.9064	76,397		76,397		76,397
Receiver of Taxes	69	1.3370	35,142		35,142	14,199	49,341
Town Clerk	132	2.5576	67,229		67,229	27,163	94,392
Town Attorney	21	0.4069	10,696		10,696	4,321	15,017
Human Resources	11	0.2131	5,602		5,602	2,264	7,866
Civil Service	19	0.3681	9,677		9,677	3,910	13,587
Engineering	32	0.6200	16,298		16,298	6,585	22,883
Information & Tech	97	1.8795	49,403		49,403	19,961	69,364
Public Safety	75	1.4532	38,198		38,198	15,434	53,632
DGS-Traffic Control	98	1.8989	49,912		49,912	20,167	70,079
Highway Dept	19	0.3681	9,677		9,677	3,910	13,587
Town Board	74	1.4338	37,689		37,689	15,228	52,917
Tourism	10	0.1938	5,093		5,093	2,058	7,151
Senior Enrichment	88	1.7051	44,819		44,819	18,109	62,928
Housing Authority	3	0.0581	1,528		1,528	617	2,145
Consrvtm & Waterways	547	10.5987	278,593		278,593	112,562	391,155
DGS-Cemeteries	54	1.0463	27,503		27,503	11,112	38,615
Animal Shelter	301	5.8322	153,302		153,302	61,940	215,242
Building Department	187	3.6233	95,241		95,241	38,481	133,722
Board of Zoning	15	0.2906	7,640		7,640	3,087	10,727
Planning & Econ Dev	17	0.3294	8,658		8,658	3,498	12,156



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	0.0581	1,528		1,528	617	2,145
Part Town Highway Fd	478	9.2618	243,450		243,450	98,364	341,814
T/H Lighting District	144	2.7902	73,341		73,341	29,633	102,974
Parking Fields	20	0.3875	10,186		10,186	4,116	14,302
Sanitation Utility	546	10.5793	278,084		278,084	112,357	390,441
Parks & Recreation	805	15.5980	409,996		409,996	165,652	575,648
Water Utility	285	5.5222	145,154		145,154	58,648	203,802
SubTotal	5,161	100.0000	2,628,552		2,628,552	853,993	3,482,545
Total	5,161	100.0000	2,628,552		2,628,552	853,993	3,482,545

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
2014 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	137	7.0728	16,384		16,384		16,384
Supervisor	16	0.8260	1,913		1,913		1,913
Town Comptroller	46	2.3748	5,501		5,501		5,501
Receiver of Taxes	46	2.3748	5,501		5,501	1,992	7,493
Town Clerk	52	2.6846	6,219		6,219	2,252	8,471
Town Attorney	39	2.0134	4,664		4,664	1,689	6,353
Human Resources	15	0.7744	1,794		1,794	650	2,444
Civil Service	11	0.5679	1,315		1,315	476	1,791
Engineering	27	1.3939	3,229		3,229	1,169	4,398
Information & Tech	30	1.5488	3,588		3,588	1,299	4,887
Public Safety	62	3.2008	7,415		7,415	2,685	10,100
DGS-Traffic Control	58	2.9943	6,936		6,936	2,512	9,448
Highway Dept	19	0.9809	2,272		2,272	823	3,095
Town Board	33	1.7037	3,946		3,946	1,429	5,375
Tourism	3	0.1549	359		359	130	489
Senior Enrichment	55	2.8394	6,577		6,577	2,382	8,959
Consrvtn & Waterways	82	4.2334	9,806		9,806	3,551	13,357
DGS-Cemeteries	21	1.0842	2,511		2,511	909	3,420
Animal Shelter	34	1.7553	4,066		4,066	1,472	5,538
Building Department	85	4.3882	10,165		10,165	3,681	13,846
Board of Zoning	14	0.7228	1,674		1,674	606	2,280
Planning & Econ Dev	8	0.4130	957		957	346	1,303
Part Town Highway Fd	187	9.6541	22,363		22,363	8,098	30,461
Parking Fields	4	0.2065	478		478	173	651
Sanitation Utility	378	19.5147	45,205		45,205	16,369	61,574



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Parks & Recreation	402	20.7537	48,077		48,077	17,409	65,486
Water Utility	73	3.7687	8,730		8,730	3,161	11,891
SubTotal	1,937	100.0000	231,645		231,645	75,263	306,908
Total	1,937	100.0000	231,645		231,645	75,263	306,908

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Town Clerk	9,739	11.3573	20,964		20,964	6,809	27,773
Animal Shelter	54,723	63.8162	117,795		117,795	38,259	156,054
Planning & Econ Dev	21,289	24.8265	45,826		45,826	14,884	60,710
SubTotal	85,751	100.0000	184,585		184,585	59,952	244,537
Total	85,751	100.0000	184,585		184,585	59,952	244,537

Allocation Basis: Salaries and Wages by Department

Allocation Source: Town Comptroller-Salary and Wage Analysis

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	304,732	120,503	87,075	49,051	17,035	0	31,068
Gen Fund-Debt Service	11,980	1,120	10,705	0	155	0	0
Insurance	81,136	67,676	3,607	0	9,344	0	509
General Services	611,364	106,968	26,954	0	19,769	61,343	379,946
Supervisor	47,262	6,573	3,356	0	1,263	7,164	26,993
Town Comptroller	124,204	12,562	6,406	0	2,741	20,597	76,397
Receiver of Taxes	105,347	9,605	9,368	0	2,062	27,478	49,341
Town Clerk	200,830	23,757	10,143	496	4,737	31,061	94,392
Town Attorney	79,461	22,156	9,183	0	3,456	23,296	15,017
Human Resources	25,505	2,498	3,266	0	471	8,960	7,866
Civil Service	32,273	7,108	1,993	0	1,224	6,570	13,587
Engineering	59,149	7,685	6,624	0	1,431	16,128	22,883
Information & Tech	129,797	24,270	8,874	0	4,482	17,920	69,364
Public Safety	136,713	21,324	10,779	0	3,843	37,035	53,632
DGS-Traffic Control	142,969	13,895	11,934	0	2,967	34,646	70,079
Highway Dept	44,480	10,950	3,150	560	1,789	11,349	13,587
Town Board	101,036	13,768	6,543	0	2,721	19,712	52,917
Civil Defense	2,540	2,177	43	0	320	0	0
Publicity	401	256	107	0	38	0	0
Tourism	13,724	3,074	671	0	547	1,792	7,151
Senior Enrichment	182,826	57,376	11,419	23	9,267	32,854	62,928
Housing Authority	2,196	0	23	0	28	0	2,145
Consrvtn & Waterways	574,457	81,581	21,263	969	17,150	48,982	391,155
DGS-Cemeteries	76,908	14,536	4,487	659	2,647	12,544	38,615
Apportioned Costs	67,431	0	67,431	0	0	0	0
Animal Shelter	457,501	42,328	8,936	33	9,060	20,310	215,242
Building Department	342,754	91,635	33,736	3,804	15,238	50,773	133,722
Board of Zoning	60,207	26,127	8,563	164	3,983	8,363	10,727
Planning & Econ Dev	98,728	12,230	5,581	10	1,959	4,779	12,156
Memorial Day Fund	1	0	1	0	0	0	0
Part Town Undistrib	93,927	60,065	12,519	10,336	8,862	0	2,145
Part Town Highway Fd	979,785	270,805	149,054	31,620	44,330	111,701	341,814
Fire Protectn Districts	31,323	13,895	12,505	2,879	2,044	0	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	160,434	21,067	26,676	5,263	4,454	0	102,974
Library Districts	7,328	3,458	2,719	642	509	0	0
Parking Fields	106,725	59,169	17,766	3,558	8,890	2,389	14,302
Sanitation Utility	1,566,669	363,911	385,616	80,668	58,666	225,793	390,441
Parks & Recreation	1,646,700	337,851	302,361	67,956	57,269	240,129	575,648
Water Utility	525,930	135,179	89,161	19,727	22,565	43,605	203,802
Other Misc	514	448	0	0	66	0	0
Direct Billed	0	0	0	0	0	0	0
Total	9,237,247	2,069,586	1,380,598	278,418	347,382	1,127,273	3,482,545



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	16,384	0
Supervisor	1,913	0
Town Comptroller	5,501	0
Receiver of Taxes	7,493	0
Town Clerk	8,471	27,773
Town Attorney	6,353	0
Human Resources	2,444	0
Civil Service	1,791	0
Engineering	4,398	0
Information & Tech	4,887	0
Public Safety	10,100	0
DGS-Traffic Control	9,448	0
Highway Dept	3,095	0
Town Board	5,375	0
Civil Defense	0	0
Publicity	0	0
Tourism	489	0
Senior Enrichment	8,959	0
Housing Authority	0	0
Consrvtn & Waterways	13,357	0
DGS-Cemeteries	3,420	0
Apportioned Costs	0	0
Animal Shelter	5,538	156,054
Building Department	13,846	0
Board of Zoning	2,280	0
Planning & Econ Dev	1,303	60,710
Memorial Day Fund	0	0
Part Town Undistrib	0	0
Part Town Highway Fd	30,461	0
Fire Protectn Districts	0	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	651	0
Sanitation Utility	61,574	0
Parks & Recreation	65,486	0
Water Utility	11,891	0
Other Misc	0	0
Direct Billed	0	0
Total	306,908	244,537



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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 2014 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
2014 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:	4,284,214			4,284,214
Gen Fund-Undistributed	1,891,276	20,583	1,911,859	
Gen Fund-Debt Service	329,107	2,349	331,456	
Insurance	106,483	4,341	110,824	
General Services	1,481,848	437,318	1,919,166	
Supervisor	138,091	58,742	196,833	
Town Comptroller	76,829	28,518	105,347	
Receiver of Taxes		22,776	22,776	
Town Clerk		6,759	6,759	
Town Attorney		50,173	50,173	
Human Resources		68,995	68,995	
Civil Service		38,533	38,533	
Information & Tech		856,163	856,163	
DGS-Traffic Control		110,985	110,985	
Town Board		213,115	213,115	
Total Allocated Additions:	4,023,634	1,919,350	5,942,984	5,942,984
Total To Be Allocated:	8,307,848	1,919,350		10,227,198



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Wages & Benefits					
Salaries & Wages	3,919,274	0	1,642,960	274,741	2,001,573
Other Expense & Cost					
Maint of Equipment	175,615	0	73,618	12,311	89,686
Office Expense	60,003	0	25,153	4,206	30,644
Fees & Services	65,240	0	27,349	4,573	33,318
Rent Office Equipment	9,691	0	4,062	679	4,950
Printing	54,391	0	22,801	3,813	27,777
Departmental Totals					
Total Expenditures	4,284,214	0	1,795,943	300,323	2,187,948
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	4,284,214	0	1,795,943	300,323	2,187,948
Allocation Step 1					
Inbound- All Others	4,023,634	0	1,686,707	282,057	2,054,870
Unallocated Costs	(4,825,198)	0	0	(582,380)	(4,242,818)
1st Allocation	3,482,650	0	3,482,650	0	0
Allocation Step 2					
Inbound- All Others	1,919,350	0	804,592	134,546	980,212
Unallocated Costs	(1,114,758)	0	0	(134,546)	(980,212)
2nd Allocation	804,592	0	804,592	0	0
Total For 0060 Receiver of Taxes					
Total Allocated	4,287,242	0	4,287,242	0	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	54,742,214	8.3564	291,024		291,024		291,024
Gen Fund-Debt Service	6,729,909	1.0273	35,778		35,778		35,778
Insurance	2,267,570	0.3461	12,055		12,055		12,055
General Services	16,945,128	2.5867	90,085		90,085		90,085
Supervisor	2,109,661	0.3220	11,216		11,216		11,216
Town Comptroller	4,027,110	0.6147	21,409		21,409		21,409
Receiver of Taxes	4,284,214	0.6540	22,776		22,776		22,776
Town Clerk	4,638,905	0.7081	24,662		24,662	6,618	31,280
Town Attorney	4,200,156	0.6412	22,329		22,329	5,992	28,321
Human Resources	1,493,517	0.2280	7,940		7,940	2,131	10,071
Civil Service	911,373	0.1391	4,845		4,845	1,300	6,145
Engineering	3,029,446	0.4624	16,105		16,105	4,322	20,427
Information & Tech	4,058,779	0.6196	21,578		21,578	5,790	27,368
Public Safety	4,929,771	0.7525	26,208		26,208	7,033	33,241
DGS-Traffic Control	5,458,149	0.8332	29,017		29,017	7,787	36,804
Highway Dept	1,440,824	0.2199	7,660		7,660	2,055	9,715
Town Board	2,992,755	0.4568	15,910		15,910	4,270	20,180
Civil Defense	19,792	0.0030	105		105	28	133
Publicity	49,345	0.0075	262		262	70	332
Tourism	306,648	0.0468	1,630		1,630	437	2,067
Senior Enrichment	5,222,674	0.7972	27,765		27,765	7,451	35,216
Housing Authority	10,500	0.0016	56		56	15	71
Consrvtm & Waterways	9,725,110	1.4845	51,701		51,701	13,874	65,575
DGS-Cemeteries	2,052,284	0.3133	10,910		10,910	2,928	13,838
Apportioned Costs	30,840,195	4.7078	163,955		163,955	43,997	207,952



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	4,086,988	0.6239	21,728		21,728	5,831	27,559
Building Department	15,429,696	2.3553	82,028		82,028	22,012	104,040
Board of Zoning	3,916,472	0.5978	20,821		20,821	5,587	26,408
Planning & Econ Dev	2,552,219	0.3896	13,568		13,568	3,641	17,209
Memorial Day Fund	715	0.0001	4		4	1	5
Part Town Undistrib	5,725,678	0.8740	30,439		30,439	8,168	38,607
Part Town Highway Fd	68,171,698	10.4064	362,419		362,419	97,255	459,674
Fire Protectn Districts	5,719,319	0.8731	30,405		30,405	8,159	38,564
T/H Lighting District	12,200,831	1.8625	64,863		64,863	17,406	82,269
Library Districts	1,243,544	0.1898	6,611		6,611	1,774	8,385
Parking Fields	8,125,706	1.2404	43,198		43,198	11,592	54,790
Sanitation Utility	176,366,965	26.9227	937,615		937,615	251,608	1,189,223
Parks & Recreation	138,288,688	21.1098	735,179		735,179	197,284	932,463
Water Utility	40,778,862	6.2249	216,791		216,791	58,176	274,967
SubTotal	655,093,410	100.0000	3,482,650		3,482,650	804,592	4,287,242
Total	655,093,410	100.0000	3,482,650		3,482,650	804,592	4,287,242

Allocation Basis: Obligations by Department

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



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Receiver of Taxes

Receiving Department	Total	Town Tax
Gen Fund-Undistributed	291,024	291,024
Gen Fund-Debt Service	35,778	35,778
Insurance	12,055	12,055
General Services	90,085	90,085
Supervisor	11,216	11,216
Town Comptroller	21,409	21,409
Receiver of Taxes	22,776	22,776
Town Clerk	31,280	31,280
Town Attorney	28,321	28,321
Human Resources	10,071	10,071
Civil Service	6,145	6,145
Engineering	20,427	20,427
Information & Tech	27,368	27,368
Public Safety	33,241	33,241
DGS-Traffic Control	36,804	36,804
Highway Dept	9,715	9,715
Town Board	20,180	20,180
Civil Defense	133	133
Publicity	332	332
Tourism	2,067	2,067
Senior Enrichment	35,216	35,216
Housing Authority	71	71
Consrvtn & Waterways	65,575	65,575
DGS-Cemeteries	13,838	13,838
Apportioned Costs	207,952	207,952
Animal Shelter	27,559	27,559
Building Department	104,040	104,040
Board of Zoning	26,408	26,408
Planning & Econ Dev	17,209	17,209
Memorial Day Fund	5	5
Part Town Undistrib	38,607	38,607
Part Town Highway Fd	459,674	459,674
Fire Protectn Districts	38,564	38,564



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Receiver of Taxes

Receiving Department	Total	Town Tax
T/H Lighting District	82,269	82,269
Library Districts	8,385	8,385
Parking Fields	54,790	54,790
Sanitation Utility	1,189,223	1,189,223
Parks & Recreation	932,463	932,463
Water Utility	274,967	274,967
Direct Billed	0	0
Total	4,287,242	4,287,242



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	4,638,905			4,638,905
Gen Fund-Undistributed	2,463,756	26,813	2,490,569	
Gen Fund-Debt Service	56,246	401	56,647	
Insurance	135,030	5,505	140,535	
General Services	999,505	925,508	1,925,013	
Supervisor	156,103	66,404	222,507	
Town Comptroller	146,865	53,965	200,830	
Receiver of Taxes	24,662	6,618	31,280	
Town Clerk		21,250	21,250	
Town Attorney		56,717	56,717	
Human Resources		77,995	77,995	
Civil Service		43,559	43,559	
Engineering		106,869	106,869	
Information & Tech		639,512	639,512	
DGS-Traffic Control		110,985	110,985	
Town Board		240,913	240,913	
Total Allocated Additions:	3,982,167	2,383,014	6,365,181	6,365,181
Total To Be Allocated:	8,621,072	2,383,014		11,004,086



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Clerk

	Total	General & Admin	Resolutions	FOIL Requests	Trf Ctrl Hearings
Wages & Benefits					
Salaries & Wages	4,541,383	684,841	415,537	49,047	102,635
Other Expense & Cost					
Maint of Equipment	9,338	1,408	854	101	211
Office Expense	24,410	3,681	2,234	264	552
Fees & Services	14,655	2,210	1,341	158	331
Rent Office Equipment	13,899	2,096	1,272	150	314
Misc Materials & Supplies	1,340	202	123	14	30
Printing	20,839	3,143	1,907	225	471
Film	13,041	1,967	1,193	141	295
Departmental Totals					
Total Expenditures	4,638,905	699,548	424,461	50,100	104,839
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	4,638,905	699,548	424,461	50,100	104,839
Allocation Step 1					
Inbound- All Others	3,982,167	0	428,879	50,574	105,926
Reallocate Admin Costs		(699,548)	75,375	8,897	18,617
Unallocated Costs	(6,572,539)	0	0	0	0
1st Allocation	2,048,533	0	928,715	109,571	229,382
Allocation Step 2					
Inbound- All Others	2,383,014	0	256,651	30,264	63,388
Unallocated Costs	(1,816,810)	0	0	0	0
2nd Allocation	566,204	0	256,651	30,264	63,388
Total For 0070 Town Clerk					
Total Allocated	2,614,737	0	1,185,366	139,835	292,770



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Clerk

	Zoning Hearings	Town Records	Constituent Svcs
Wages & Benefits			
Salaries & Wages	64,034	285,199	2,940,090
Other Expense & Cost			
Maint of Equipment	132	586	6,046
Office Expense	344	1,533	15,802
Fees & Services	207	920	9,488
Rent Office Equipment	196	873	8,998
Misc Materials & Supplies	19	84	868
Printing	294	1,309	13,490
Film	184	819	8,442
Departmental Totals			
Total Expenditures	65,410	291,323	3,003,224
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	65,410	291,323	3,003,224
Allocation Step 1			
Inbound- All Others	66,104	294,680	3,036,004
Reallocate Admin Costs	11,615	51,733	533,311
Unallocated Costs	0	0	(6,572,539)
1st Allocation	143,129	637,736	0
Allocation Step 2			
Inbound- All Others	39,558	176,343	1,816,810
Unallocated Costs	0	0	(1,816,810)
2nd Allocation	39,558	176,343	0
Total For 0070 Town Clerk			
Total Allocated	182,687	814,079	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	23,449		23,449		23,449
Supervisor	14	1.0712	9,948		9,948		9,948
Town Comptroller	44	3.3665	31,265		31,265		31,265
Receiver of Taxes	9	0.6886	6,395		6,395		6,395
Town Clerk	13	0.9946	9,237		9,237		9,237
Town Attorney	66	5.0497	46,898		46,898	14,187	61,085
Human Resources	345	26.3963	245,147		245,147	74,158	319,305
Civil Service	4	0.3060	2,842		2,842	860	3,702
Engineering	41	3.1370	29,133		29,133	8,813	37,946
Information & Tech	15	1.1477	10,659		10,659	3,224	13,883
Public Safety	9	0.6886	6,395		6,395	1,935	8,330
DGS-Traffic Control	362	27.6969	257,225		257,225	77,812	335,037
Town Board	7	0.5356	4,974		4,974	1,505	6,479
Tourism	2	0.1530	1,421		1,421	430	1,851
Senior Enrichment	14	1.0712	9,948		9,948	3,009	12,957
Consrvtm & Waterways	31	2.3718	22,028		22,028	6,663	28,691
Animal Shelter	18	1.3772	12,790		12,790	3,869	16,659
Building Department	87	6.6565	61,820		61,820	18,701	80,521
Board of Zoning	2	0.1530	1,421		1,421	430	1,851
Planning & Econ Dev	36	2.7544	25,581		25,581	7,738	33,319
Part Town Highway Fd	16	1.2242	11,369		11,369	3,439	14,808
Sanitation Utility	25	1.9128	17,764		17,764	5,374	23,138
Parks & Recreation	36	2.7544	25,581		25,581	7,738	33,319
Water Utility	32	2.4484	22,738		22,738	6,878	29,616
Urban Renewal	1	0.0765	711		711	215	926



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	31,976		31,976	9,673	41,649
SubTotal	1,307	100.0000	928,715		928,715	256,651	1,185,366
Total	1,307	100.0000	928,715		928,715	256,651	1,185,366

Allocation Basis: Resolutions by Department
 Allocation Source: Town Clerk

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	66	10.9635	12,013		12,013		12,013
Supervisor	4	0.6645	728		728		728
Town Comptroller	56	9.3023	10,193		10,193		10,193
Receiver of Taxes	2	0.3322	364		364		364
Town Clerk	66	10.9635	12,013		12,013		12,013
Town Attorney	42	6.9767	7,644		7,644	3,115	10,759
Human Resources	6	0.9967	1,092		1,092	445	1,537
Civil Service	1	0.1661	182		182	74	256
Engineering	21	3.4884	3,822		3,822	1,558	5,380
Information & Tech	3	0.4983	546		546	223	769
Public Safety	6	0.9967	1,092		1,092	445	1,537
DGS-Traffic Control	15	2.4917	2,730		2,730	1,113	3,843
Highway Dept	50	8.3056	9,101		9,101	3,709	12,810
Town Board	5	0.8306	910		910	371	1,281
Consrvtm & Waterways	23	3.8206	4,186		4,186	1,706	5,892
Animal Shelter	45	7.4751	8,191		8,191	3,338	11,529
Building Department	130	21.5946	23,662		23,662	9,641	33,303
Board of Zoning	9	1.4950	1,638		1,638	668	2,306
Planning & Econ Dev	3	0.4983	546		546	223	769
Sanitation Utility	20	3.3223	3,640		3,640	1,484	5,124
Parks & Recreation	15	2.4917	2,730		2,730	1,113	3,843
Water Utility	13	2.1595	2,366		2,366	964	3,330
DOOR	1	0.1661	182		182	74	256
SubTotal	602	100.0000	109,571		109,571	30,264	139,835
Total	602	100.0000	109,571		109,571	30,264	139,835



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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	229,382		229,382	63,388	292,770
SubTotal	100.00	100.0000	229,382		229,382	63,388	292,770
Total	100.00	100.0000	229,382		229,382	63,388	292,770

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
2014 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	143,129		143,129	39,558	182,687
SubTotal	100.00	100.0000	143,129		143,129	39,558	182,687
Total	100.00	100.0000	143,129		143,129	39,558	182,687

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
2014 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	0.3063	1,953		1,953		1,953
Supervisor	106	8.1164	51,761		51,761		51,761
Town Comptroller	2	0.1531	977		977		977
Town Attorney	751	57.5039	366,723		366,723	110,915	477,638
Human Resources	131	10.0306	63,969		63,969	19,348	83,317
Engineering	179	13.7060	87,408		87,408	26,437	113,845
Highway Dept	36	2.7565	17,579		17,579	5,317	22,896
Town Board	78	5.9724	38,088		38,088	11,520	49,608
Building Department	19	1.4548	9,278		9,278	2,806	12,084
SubTotal	1,306	100.0000	637,736		637,736	176,343	814,079
Total	1,306	100.0000	637,736		637,736	176,343	814,079

Allocation Basis: Number of Boxes Stored by Department

Allocation Source: Town Clerk-Archives Section



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	1,953	0	0	0	0	1,953
General Services	35,462	23,449	12,013	0	0	0
Supervisor	62,437	9,948	728	0	0	51,761
Town Comptroller	42,435	31,265	10,193	0	0	977
Receiver of Taxes	6,759	6,395	364	0	0	0
Town Clerk	21,250	9,237	12,013	0	0	0
Town Attorney	549,482	61,085	10,759	0	0	477,638
Human Resources	404,159	319,305	1,537	0	0	83,317
Civil Service	3,958	3,702	256	0	0	0
Engineering	157,171	37,946	5,380	0	0	113,845
Information & Tech	14,652	13,883	769	0	0	0
Public Safety	9,867	8,330	1,537	0	0	0
DGS-Traffic Control	631,650	335,037	3,843	292,770	0	0
Highway Dept	35,706	0	12,810	0	0	22,896
Town Board	57,368	6,479	1,281	0	0	49,608
Tourism	1,851	1,851	0	0	0	0
Senior Enrichment	12,957	12,957	0	0	0	0
Consrvt & Waterways	34,583	28,691	5,892	0	0	0
Animal Shelter	28,188	16,659	11,529	0	0	0
Building Department	125,908	80,521	33,303	0	0	12,084
Board of Zoning	186,844	1,851	2,306	0	182,687	0
Planning & Econ Dev	34,088	33,319	769	0	0	0
Part Town Highway Fd	14,808	14,808	0	0	0	0
Sanitation Utility	28,262	23,138	5,124	0	0	0
Parks & Recreation	37,162	33,319	3,843	0	0	0
Water Utility	32,946	29,616	3,330	0	0	0
Urban Renewal	926	926	0	0	0	0
DOOR	256	0	256	0	0	0
Community Development	41,649	41,649	0	0	0	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Total	<u>2,614,737</u>	<u>1,185,366</u>	<u>139,835</u>	<u>292,770</u>	<u>182,687</u>	<u>814,079</u>



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	4,200,156			4,200,156
Gen Fund-Undistributed	2,274,629	24,755	2,299,384	
Gen Fund-Debt Service	26,868	192	27,060	
Insurance	107,313	4,375	111,688	
General Services	439,952	555,211	995,163	
Supervisor	117,077	49,803	166,880	
Town Comptroller	58,814	20,647	79,461	
Receiver of Taxes	22,329	5,992	28,321	
Town Clerk	421,265	128,217	549,482	
Town Attorney		42,537	42,537	
Human Resources		58,496	58,496	
Civil Service		32,669	32,669	
Engineering		106,869	106,869	
Information & Tech		210,027	210,027	
DGS-Traffic Control		1,109,854	1,109,854	
Town Board		180,685	180,685	
Total Allocated Additions:	3,468,247	2,530,329	5,998,576	5,998,576
Total To Be Allocated:	7,668,403	2,530,329		10,198,732



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Wages & Benefits					
Salaries & Wages	3,852,543	1,446,374	743,416	249,298	452,615
Other Expense & Cost					
Maint of Equipment	115	43	22	7	14
Office Expense	2,374	891	458	154	279
Fees & Services	167,232	62,779	32,276	10,820	19,650
Rent Office Equipment	6,305	2,368	1,217	408	741
Misc Mat. & Supplies	171,587	64,415	33,116	11,102	20,161
Departmental Totals					
Total Expenditures	4,200,156	1,576,870	810,505	271,789	493,460
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	4,200,156	1,576,870	810,505	271,789	493,460
Allocation Step 1					
Inbound- All Others	3,468,247	0	1,071,690	359,310	652,377
Reallocate Admin Costs		(1,576,870)	487,194	163,376	296,619
Unallocated Costs	(357,234)	0	0	0	0
1st Allocation	7,311,169	0	2,369,389	794,475	1,442,456
Allocation Step 2					
Inbound- All Others	2,530,329	0	781,873	262,142	475,955
Unallocated Costs	(117,913)	0	0	0	0
2nd Allocation	2,412,416	0	781,873	262,142	475,955
Total For 0080 Town Attorney					
Total Allocated	9,723,585	0	3,151,262	1,056,617	1,918,411



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Wages & Benefits					
Salaries & Wages	76,014	134,287	520,996	117,482	112,061
Other Expense & Cost					
Maint of Equipment	2	4	16	4	3
Office Expense	47	83	321	72	69
Fees & Services	3,294	5,836	22,610	5,101	4,866
Rent Office Equipment	124	220	852	192	183
Misc Mat. & Supplies	3,380	5,988	23,199	5,233	4,993
Departmental Totals					
Total Expenditures	82,861	146,418	567,994	128,084	122,175
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	82,861	146,418	567,994	128,084	122,175
Allocation Step 1					
Inbound- All Others	109,597	193,528	750,875	169,250	161,620
Reallocate Admin Costs	49,815	88,004	341,432	76,991	73,439
Unallocated Costs	0	0	0	0	(357,234)
1st Allocation	242,273	427,950	1,660,301	374,325	0
Allocation Step 2					
Inbound- All Others	79,958	141,192	547,816	123,480	117,913
Unallocated Costs	0	0	0	0	(117,913)
2nd Allocation	79,958	141,192	547,816	123,480	0
Total For 0080 Town Attorney					
Total Allocated	322,231	569,142	2,208,117	497,805	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	23	5.6098	132,917		132,917		132,917
Engineering	2	0.4878	11,558		11,558	4,041	15,599
Public Safety	3	0.7317	17,337		17,337	6,061	23,398
Senior Enrichment	3	0.7317	17,337		17,337	6,061	23,398
Consrvtm & Waterways	4	0.9756	23,116		23,116	8,081	31,197
Building Department	8	1.9512	46,232		46,232	16,163	62,395
Part Town Highway Fd	282	68.7806	1,629,677		1,629,677	569,738	2,199,415
Sanitation Utility	59	14.3902	340,961		340,961	119,200	460,161
Parks & Recreation	16	3.9024	92,464		92,464	32,325	124,789
Water Utility	10	2.4390	57,790		57,790	20,203	77,993
SubTotal	410	100.0000	2,369,389		2,369,389	781,873	3,151,262
Total	410	100.0000	2,369,389		2,369,389	781,873	3,151,262

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



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	119,171		119,171	39,321	158,492
Board of Zoning	80.00	80.0000	635,580		635,580	209,714	845,294
Other Misc	5.00	5.0000	39,724		39,724	13,107	52,831
SubTotal	100.00	100.0000	794,475		794,475	262,142	1,056,617
Total	100.00	100.0000	794,475		794,475	262,142	1,056,617

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
2014 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	137	7.0728	102,022		102,022		102,022
Supervisor	16	0.8260	11,915		11,915		11,915
Town Comptroller	46	2.3748	34,256		34,256		34,256
Receiver of Taxes	46	2.3748	34,256		34,256		34,256
Town Clerk	52	2.6846	38,724		38,724		38,724
Town Attorney	39	2.0134	29,043		29,043		29,043
Human Resources	15	0.7744	11,170		11,170	4,459	15,629
Civil Service	11	0.5679	8,192		8,192	3,270	11,462
Engineering	27	1.3939	20,107		20,107	8,027	28,134
Information & Tech	30	1.5488	22,341		22,341	8,919	31,260
Public Safety	62	3.2008	46,171		46,171	18,432	64,603
DGS-Traffic Control	58	2.9943	43,192		43,192	17,243	60,435
Highway Dept	19	0.9809	14,149		14,149	5,648	19,797
Town Board	33	1.7037	24,575		24,575	9,810	34,385
Tourism	3	0.1549	2,234		2,234	892	3,126
Senior Enrichment	55	2.8394	40,958		40,958	16,351	57,309
Consrvtm & Waterways	82	4.2334	61,064		61,064	24,377	85,441
DGS-Cemeteries	21	1.0842	15,638		15,638	6,243	21,881
Animal Shelter	34	1.7553	25,319		25,319	10,108	35,427
Building Department	85	4.3882	63,298		63,298	25,269	88,567
Board of Zoning	14	0.7228	10,426		10,426	4,162	14,588
Planning & Econ Dev	8	0.4130	5,957		5,957	2,378	8,335
Part Town Highway Fd	187	9.6541	139,256		139,256	55,592	194,848
Parking Fields	4	0.2065	2,979		2,979	1,189	4,168
Sanitation Utility	378	19.5147	281,491		281,491	112,374	393,865



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	402	20.7537	299,361		299,361	119,510	418,871
Water Utility	73	3.7687	54,362		54,362	21,702	76,064
SubTotal	1,937	100.0000	1,442,456		1,442,456	475,955	1,918,411
Total	1,937	100.0000	1,442,456		1,442,456	475,955	1,918,411

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	137	7.0728	17,135		17,135		17,135
Supervisor	16	0.8260	2,001		2,001		2,001
Town Comptroller	46	2.3748	5,754		5,754		5,754
Receiver of Taxes	46	2.3748	5,754		5,754		5,754
Town Clerk	52	2.6846	6,504		6,504		6,504
Town Attorney	39	2.0134	4,878		4,878		4,878
Human Resources	15	0.7744	1,876		1,876	749	2,625
Civil Service	11	0.5679	1,376		1,376	549	1,925
Engineering	27	1.3939	3,377		3,377	1,348	4,725
Information & Tech	30	1.5488	3,752		3,752	1,498	5,250
Public Safety	62	3.2008	7,755		7,755	3,096	10,851
DGS-Traffic Control	58	2.9943	7,254		7,254	2,897	10,151
Highway Dept	19	0.9809	2,376		2,376	949	3,325
Town Board	33	1.7037	4,128		4,128	1,648	5,776
Tourism	3	0.1549	375		375	150	525
Senior Enrichment	55	2.8394	6,879		6,879	2,747	9,626
Consrvtm & Waterways	82	4.2334	10,256		10,256	4,095	14,351
DGS-Cemeteries	21	1.0842	2,627		2,627	1,049	3,676
Animal Shelter	34	1.7553	4,253		4,253	1,698	5,951
Building Department	85	4.3882	10,631		10,631	4,245	14,876
Board of Zoning	14	0.7228	1,751		1,751	699	2,450
Planning & Econ Dev	8	0.4130	1,001		1,001	400	1,401
Part Town Highway Fd	187	9.6541	23,389		23,389	9,339	32,728
Parking Fields	4	0.2065	500		500	200	700
Sanitation Utility	378	19.5147	47,279		47,279	18,878	66,157



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	402	20.7537	50,281		50,281	20,078	70,359
Water Utility	73	3.7687	9,131		9,131	3,646	12,777
SubTotal	1,937	100.0000	242,273		242,273	79,958	322,231
Total	1,937	100.0000	242,273		242,273	79,958	322,231

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	137	7.0728	30,268		30,268		30,268
Supervisor	16	0.8260	3,535		3,535		3,535
Town Comptroller	46	2.3748	10,163		10,163		10,163
Receiver of Taxes	46	2.3748	10,163		10,163		10,163
Town Clerk	52	2.6846	11,489		11,489		11,489
Town Attorney	39	2.0134	8,616		8,616		8,616
Human Resources	15	0.7744	3,314		3,314	1,323	4,637
Civil Service	11	0.5679	2,430		2,430	970	3,400
Engineering	27	1.3939	5,965		5,965	2,381	8,346
Information & Tech	30	1.5488	6,628		6,628	2,646	9,274
Public Safety	62	3.2008	13,698		13,698	5,468	19,166
DGS-Traffic Control	58	2.9943	12,814		12,814	5,115	17,929
Highway Dept	19	0.9809	4,198		4,198	1,676	5,874
Town Board	33	1.7037	7,291		7,291	2,910	10,201
Tourism	3	0.1549	663		663	265	928
Senior Enrichment	55	2.8394	12,151		12,151	4,850	17,001
Consrvtn & Waterways	82	4.2334	18,117		18,117	7,232	25,349
DGS-Cemeteries	21	1.0842	4,640		4,640	1,852	6,492
Animal Shelter	34	1.7553	7,512		7,512	2,998	10,510
Building Department	85	4.3882	18,779		18,779	7,496	26,275
Board of Zoning	14	0.7228	3,093		3,093	1,235	4,328
Planning & Econ Dev	8	0.4130	1,767		1,767	706	2,473
Part Town Highway Fd	187	9.6541	41,315		41,315	16,492	57,807
Parking Fields	4	0.2065	884		884	353	1,237
Sanitation Utility	378	19.5147	83,513		83,513	33,336	116,849



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	402	20.7537	88,816		88,816	35,450	124,266
Water Utility	73	3.7687	16,128		16,128	6,438	22,566
SubTotal	1,937	100.0000	427,950		427,950	141,192	569,142
Total	1,937	100.0000	427,950		427,950	141,192	569,142

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	1,079,196		1,079,196	356,080	1,435,276
Sanitation Utility	25.00	25.0000	415,075		415,075	136,954	552,029
Other Misc	10.00	10.0000	166,030		166,030	54,782	220,812
SubTotal	100.00	100.0000	1,660,301		1,660,301	547,816	2,208,117
Total	100.00	100.0000	1,660,301		1,660,301	547,816	2,208,117

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
2014 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	374,325		374,325	123,480	497,805
SubTotal	100.00	100.0000	374,325		374,325	123,480	497,805
Total	100.00	100.0000	374,325		374,325	123,480	497,805

Allocation Basis: Directly Allocated to Urban Renewal

Allocation Source: Town Attorney-Salary and Wage Analysis

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	282,342	132,917	0	102,022	17,135	30,268	0
Supervisor	17,451	0	0	11,915	2,001	3,535	0
Town Comptroller	50,173	0	0	34,256	5,754	10,163	0
Receiver of Taxes	50,173	0	0	34,256	5,754	10,163	0
Town Clerk	56,717	0	0	38,724	6,504	11,489	0
Town Attorney	42,537	0	0	29,043	4,878	8,616	0
Human Resources	22,891	0	0	15,629	2,625	4,637	0
Civil Service	16,787	0	0	11,462	1,925	3,400	0
Engineering	56,804	15,599	0	28,134	4,725	8,346	0
Information & Tech	45,784	0	0	31,260	5,250	9,274	0
Public Safety	118,018	23,398	0	64,603	10,851	19,166	0
DGS-Traffic Control	88,515	0	0	60,435	10,151	17,929	0
Highway Dept	28,996	0	0	19,797	3,325	5,874	0
Town Board	208,854	0	158,492	34,385	5,776	10,201	0
Tourism	4,579	0	0	3,126	525	928	0
Senior Enrichment	107,334	23,398	0	57,309	9,626	17,001	0
Consrvtm & Waterways	156,338	31,197	0	85,441	14,351	25,349	0
DGS-Cemeteries	32,049	0	0	21,881	3,676	6,492	0
Animal Shelter	51,888	0	0	35,427	5,951	10,510	0
Building Department	1,627,389	62,395	0	88,567	14,876	26,275	1,435,276
Board of Zoning	866,660	0	845,294	14,588	2,450	4,328	0
Planning & Econ Dev	12,209	0	0	8,335	1,401	2,473	0
Part Town Highway Fd	2,484,798	2,199,415	0	194,848	32,728	57,807	0
Parking Fields	6,105	0	0	4,168	700	1,237	0
Sanitation Utility	1,589,061	460,161	0	393,865	66,157	116,849	552,029
Parks & Recreation	738,285	124,789	0	418,871	70,359	124,266	0
Water Utility	189,400	77,993	0	76,064	12,777	22,566	0
Urban Renewal	497,805	0	0	0	0	0	0
Other Misc	273,643	0	52,831	0	0	0	220,812



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Total	<u>9,723,585</u>	<u>3,151,262</u>	<u>1,056,617</u>	<u>1,918,411</u>	<u>322,231</u>	<u>569,142</u>	<u>2,208,117</u>



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
Consrvt & Waterways	0
DGS-Cemeteries	0
Animal Shelter	0
Building Department	0
Board of Zoning	0
Planning & Econ Dev	0
Part Town Highway Fd	0
Parking Fields	0
Sanitation Utility	0
Parks & Recreation	0
Water Utility	0
Urban Renewal	497,805
Other Misc	0



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Attorney

Receiving Department	Urban Renewal
Direct Billed	0
Total	<u>497,805</u>



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	1,493,517			1,493,517
Gen Fund-Undistributed	839,513	9,136	848,649	
Gen Fund-Debt Service	3,892	28	3,920	
Insurance	37,900	1,545	39,445	
General Services	132,216	165,619	297,835	
Supervisor	45,030	19,155	64,185	
Town Comptroller	18,723	6,782	25,505	
Receiver of Taxes	7,940	2,131	10,071	
Town Clerk	310,208	93,951	404,159	
Town Attorney	16,360	6,531	22,891	
Human Resources		22,498	22,498	
Civil Service		12,565	12,565	
Information & Tech		130,794	130,794	
Town Board		69,494	69,494	
Total Allocated Additions:	1,411,782	540,229	1,952,011	1,952,011
Total To Be Allocated:	2,905,299	540,229		3,445,528



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Svcs
Wages & Benefits			
Salaries & Wages	1,488,732	0	1,488,732
Other Expense & Cost			
Office Expense	2,437	0	2,437
Rent Office Equipment	2,348	0	2,348
Departmental Totals			
Total Expenditures	1,493,517	0	1,493,517
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,493,517	0	1,493,517
Allocation Step 1			
Inbound- All Others	1,411,782	0	1,411,782
1st Allocation	2,905,299	0	2,905,299
Allocation Step 2			
Inbound- All Others	540,229	0	540,229
2nd Allocation	540,229	0	540,229
Total For 0090 Human Resources			
Total Allocated	3,445,528	0	3,445,528



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	137	7.0728	205,486		205,486		205,486
Supervisor	16	0.8260	23,998		23,998		23,998
Town Comptroller	46	2.3748	68,995		68,995		68,995
Receiver of Taxes	46	2.3748	68,995		68,995		68,995
Town Clerk	52	2.6846	77,995		77,995		77,995
Town Attorney	39	2.0134	58,496		58,496		58,496
Human Resources	15	0.7744	22,498		22,498		22,498
Civil Service	11	0.5679	16,499		16,499	3,747	20,246
Engineering	27	1.3939	40,497		40,497	9,197	49,694
Information & Tech	30	1.5488	44,997		44,997	10,219	55,216
Public Safety	62	3.2008	92,994		92,994	21,119	114,113
DGS-Traffic Control	58	2.9943	86,994		86,994	19,756	106,750
Highway Dept	19	0.9809	28,498		28,498	6,472	34,970
Town Board	33	1.7037	49,497		49,497	11,241	60,738
Tourism	3	0.1549	4,500		4,500	1,022	5,522
Senior Enrichment	55	2.8394	82,494		82,494	18,734	101,228
Consrvtn & Waterways	82	4.2334	122,992		122,992	27,931	150,923
DGS-Cemeteries	21	1.0842	31,498		31,498	7,153	38,651
Animal Shelter	34	1.7553	50,996		50,996	11,581	62,577
Building Department	85	4.3882	127,491		127,491	28,953	156,444
Board of Zoning	14	0.7228	20,999		20,999	4,769	25,768
Planning & Econ Dev	8	0.4130	11,999		11,999	2,725	14,724
Part Town Highway Fd	187	9.6541	280,481		280,481	63,697	344,178
Parking Fields	4	0.2065	6,000		6,000	1,362	7,362
Sanitation Utility	378	19.5147	566,961		566,961	128,756	695,717



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	402	20.7537	602,957		602,957	136,929	739,886
Water Utility	73	3.7687	109,492		109,492	24,866	134,358
SubTotal	1,937	100.0000	2,905,299		2,905,299	540,229	3,445,528
Total	1,937	100.0000	2,905,299		2,905,299	540,229	3,445,528

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Srvc
General Services	205,486	205,486
Supervisor	23,998	23,998
Town Comptroller	68,995	68,995
Receiver of Taxes	68,995	68,995
Town Clerk	77,995	77,995
Town Attorney	58,496	58,496
Human Resources	22,498	22,498
Civil Service	20,246	20,246
Engineering	49,694	49,694
Information & Tech	55,216	55,216
Public Safety	114,113	114,113
DGS-Traffic Control	106,750	106,750
Highway Dept	34,970	34,970
Town Board	60,738	60,738
Tourism	5,522	5,522
Senior Enrichment	101,228	101,228
Consrvt & Waterways	150,923	150,923
DGS-Cemeteries	38,651	38,651
Animal Shelter	62,577	62,577
Building Department	156,444	156,444
Board of Zoning	25,768	25,768
Planning & Econ Dev	14,724	14,724
Part Town Highway Fd	344,178	344,178
Parking Fields	7,362	7,362
Sanitation Utility	695,717	695,717
Parks & Recreation	739,886	739,886
Water Utility	134,358	134,358



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Direct Billed	0	0
Total	<u>3,445,528</u>	<u>3,445,528</u>



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	911,373			911,373
Gen Fund-Undistributed	441,599	4,806	446,405	
Gen Fund-Debt Service	4,114	29	4,143	
Insurance	24,236	988	25,224	
General Services	148,231	172,211	320,442	
Supervisor	33,022	14,047	47,069	
Town Comptroller	23,644	8,629	32,273	
Receiver of Taxes	4,845	1,300	6,145	
Town Clerk	3,024	934	3,958	
Town Attorney	11,998	4,789	16,787	
Human Resources	16,499	3,747	20,246	
Civil Service		9,214	9,214	
Information & Tech		135,522	135,522	
Town Board		50,962	50,962	
Total Allocated Additions:	711,212	407,178	1,118,390	1,118,390
Total To Be Allocated:	1,622,585	407,178		2,029,763



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Civil Service

	Total	General & Admin	Civil Svc Admin
Wages & Benefits			
Salaries & Wages	899,404	0	899,404
Other Expense & Cost			
Office Expense	2,467	0	2,467
Rents of Space	3,405	0	3,405
Fees & Services	4,388	0	4,388
Rent Office Equipment	1,709	0	1,709
Departmental Totals			
Total Expenditures	911,373	0	911,373
Deductions			
Total Deductions	0	0	0
Functional Cost	911,373	0	911,373
Allocation Step 1			
Inbound- All Others	711,212	0	711,212
1st Allocation	1,622,585	0	1,622,585
Allocation Step 2			
Inbound- All Others	407,178	0	407,178
2nd Allocation	407,178	0	407,178
Total For 0100 Civil Service			
Total Allocated	2,029,763	0	2,029,763



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	137	7.0728	114,762		114,762		114,762
Supervisor	16	0.8260	13,403		13,403		13,403
Town Comptroller	46	2.3748	38,533		38,533		38,533
Receiver of Taxes	46	2.3748	38,533		38,533		38,533
Town Clerk	52	2.6846	43,559		43,559		43,559
Town Attorney	39	2.0134	32,669		32,669		32,669
Human Resources	15	0.7744	12,565		12,565		12,565
Civil Service	11	0.5679	9,214		9,214		9,214
Engineering	27	1.3939	22,617		22,617	6,980	29,597
Information & Tech	30	1.5488	25,130		25,130	7,756	32,886
Public Safety	62	3.2008	51,936		51,936	16,029	67,965
DGS-Traffic Control	58	2.9943	48,585		48,585	14,994	63,579
Highway Dept	19	0.9809	15,916		15,916	4,912	20,828
Town Board	33	1.7037	27,643		27,643	8,531	36,174
Tourism	3	0.1549	2,513		2,513	776	3,289
Senior Enrichment	55	2.8394	46,072		46,072	14,219	60,291
Consrvtm & Waterways	82	4.2334	68,690		68,690	21,199	89,889
DGS-Cemeteries	21	1.0842	17,591		17,591	5,429	23,020
Animal Shelter	34	1.7553	28,481		28,481	8,790	37,271
Building Department	85	4.3882	71,203		71,203	21,975	93,178
Board of Zoning	14	0.7228	11,728		11,728	3,619	15,347
Planning & Econ Dev	8	0.4130	6,701		6,701	2,068	8,769
Part Town Highway Fd	187	9.6541	156,646		156,646	48,344	204,990
Parking Fields	4	0.2065	3,351		3,351	1,034	4,385
Sanitation Utility	378	19.5147	316,643		316,643	97,723	414,366



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	402	20.7537	336,750		336,750	103,928	440,678
Water Utility	73	3.7687	61,151		61,151	18,872	80,023
SubTotal	1,937	100.0000	1,622,585		1,622,585	407,178	2,029,763
Total	1,937	100.0000	1,622,585		1,622,585	407,178	2,029,763

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Civil Service

Receiving Department	Total	Civil Svc Admin
General Services	114,762	114,762
Supervisor	13,403	13,403
Town Comptroller	38,533	38,533
Receiver of Taxes	38,533	38,533
Town Clerk	43,559	43,559
Town Attorney	32,669	32,669
Human Resources	12,565	12,565
Civil Service	9,214	9,214
Engineering	29,597	29,597
Information & Tech	32,886	32,886
Public Safety	67,965	67,965
DGS-Traffic Control	63,579	63,579
Highway Dept	20,828	20,828
Town Board	36,174	36,174
Tourism	3,289	3,289
Senior Enrichment	60,291	60,291
Consrvtm & Waterways	89,889	89,889
DGS-Cemeteries	23,020	23,020
Animal Shelter	37,271	37,271
Building Department	93,178	93,178
Board of Zoning	15,347	15,347
Planning & Econ Dev	8,769	8,769
Part Town Highway Fd	204,990	204,990
Parking Fields	4,385	4,385
Sanitation Utility	414,366	414,366
Parks & Recreation	440,678	440,678
Water Utility	80,023	80,023



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Civil Service

Receiving Department	Total	Civil Svc Admin
Direct Billed	0	0
Total	<u>2,029,763</u>	<u>2,029,763</u>



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	3,029,446			3,029,446
Gen Fund-Undistributed	1,452,989	15,813	1,468,802	
Gen Fund-Debt Service	30,199	214	30,413	
Insurance	102,463	4,177	106,640	
General Services	363,396	363,904	727,300	
Supervisor	81,053	34,479	115,532	
Town Comptroller	43,299	15,850	59,149	
Receiver of Taxes	16,105	4,322	20,427	
Town Clerk	120,363	36,808	157,171	
Town Attorney	41,007	15,797	56,804	
Human Resources	40,497	9,197	49,694	
Civil Service	22,617	6,980	29,597	
Information & Tech		123,492	123,492	
DGS-Traffic Control		554,927	554,927	
Town Board		125,089	125,089	
Total Allocated Additions:	2,313,988	1,311,049	3,625,037	3,625,037
Total To Be Allocated:	5,343,434	1,311,049		6,654,483



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Engineering

	Total	General & Admin	Engineering Svcs
Wages & Benefits			
Salaries & Wages	3,011,016	0	3,011,016
Other Expense & Cost			
Maint of Equipment	3,722	0	3,722
Office Expense	10,471	0	10,471
Rent of Equipment	4,237	0	4,237
Departmental Totals			
Total Expenditures	3,029,446	0	3,029,446
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	3,029,446	0	3,029,446
Allocation Step 1			
Inbound- All Others	2,313,988	0	2,313,988
1st Allocation	5,343,434	0	5,343,434
Allocation Step 2			
Inbound- All Others	1,311,049	0	1,311,049
2nd Allocation	1,311,049	0	1,311,049
Total For 0110 Engineering			
Total Allocated	6,654,483	0	6,654,483



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	106,869		106,869		106,869
Town Attorney	2.00	2.0000	106,869		106,869		106,869
Highway Dept	5.00	5.0000	267,172		267,172	68,284	335,456
Building Department	6.00	6.0000	320,606		320,606	81,941	402,547
Board of Zoning	1.00	1.0000	53,434		53,434	13,657	67,091
Parking Fields	9.00	9.0000	480,909		480,909	122,911	603,820
Capital Funds	75.00	75.0000	4,007,575		4,007,575	1,024,256	5,031,831
SubTotal	100.00	100.0000	5,343,434		5,343,434	1,311,049	6,654,483
Total	100.00	100.0000	5,343,434		5,343,434	1,311,049	6,654,483

Allocation Basis: Percentage of Effort Afforded by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Engineering

Receiving Department	Total	Engineering Svcs
Town Clerk	106,869	106,869
Town Attorney	106,869	106,869
Highway Dept	335,456	335,456
Building Department	402,547	402,547
Board of Zoning	67,091	67,091
Parking Fields	603,820	603,820
Capital Funds	5,031,831	5,031,831
Direct Billed	0	0
Total	6,654,483	6,654,483



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	4,058,779			4,058,779
Gen Fund-Undistributed	1,433,891	15,605	1,449,496	
Gen Fund-Debt Service	1,219,031	8,701	1,227,732	
Insurance	76,315	3,111	79,426	
General Services	350,122	310,573	660,695	
Supervisor	90,059	38,310	128,369	
Town Comptroller	94,530	35,267	129,797	
Receiver of Taxes	21,578	5,790	27,368	
Town Clerk	11,205	3,447	14,652	
Town Attorney	32,721	13,063	45,784	
Human Resources	44,997	10,219	55,216	
Civil Service	25,130	7,756	32,886	
Information & Tech		536,974	536,974	
DGS-Traffic Control		110,985	110,985	
Town Board		138,988	138,988	
Total Allocated Additions:	3,399,579	1,238,789	4,638,368	4,638,368
Total To Be Allocated:	7,458,358	1,238,789		8,697,147



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Information & Tech

	Total	General & Admin	Appl & Tech Sprt	PC Support
Wages & Benefits				
Salaries & Wages	2,856,074	622,172	1,200,556	1,033,346
Other Expense & Cost				
Maint of Equipment	716,187	155,986	301,085	259,116
Office Expense	46,729	10,178	19,644	16,907
Fees & Services	241,934	52,693	101,709	87,532
Telephone Expense	170,239	37,078	71,569	61,592
Rent Office Equipment	1,650	359	694	597
Employee Training	20,610	4,489	8,664	7,457
Other Mat. & Supplies	5,356	1,167	2,251	1,938
Departmental Totals				
Total Expenditures	4,058,779	884,122	1,706,172	1,468,485
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	4,058,779	884,122	1,706,172	1,468,485
Allocation Step 1				
Inbound- All Others	3,399,579	0	1,826,934	1,572,645
Reallocate Admin Costs		(884,122)	475,150	408,972
1st Allocation	7,458,358	0	4,008,256	3,450,102
Allocation Step 2				
Inbound- All Others	1,238,789	0	665,725	573,064
2nd Allocation	1,238,789	0	665,725	573,064
Total For 0120 Information & Tech				
Total Allocated	8,697,147	0	4,673,981	4,023,166



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	180,195		180,195		180,195
Supervisor	1,989	4.2539	170,508		170,508		170,508
Town Comptroller	9,089	19.4389	779,155		779,155		779,155
Receiver of Taxes	6,974	14.9154	597,848		597,848		597,848
Town Clerk	3,745	8.0095	321,041		321,041		321,041
Town Attorney	964	2.0617	82,639		82,639		82,639
Human Resources	824	1.7623	70,638		70,638		70,638
Civil Service	1,003	2.1451	85,982		85,982		85,982
Engineering	615	1.3153	52,721		52,721		52,721
Information & Tech	4,200	8.9826	360,046		360,046		360,046
Public Safety	477	1.0202	40,891		40,891	20,820	61,711
DGS-Traffic Control	358	0.7657	30,690		30,690	15,626	46,316
Highway Dept	1,865	3.9887	159,878		159,878	81,404	241,282
Town Board	1,133	2.4232	97,127		97,127	49,454	146,581
Tourism	64	0.1369	5,486		5,486	2,793	8,279
Senior Enrichment	255	0.5454	21,860		21,860	11,130	32,990
Consrvtn & Waterways	249	0.5325	21,346		21,346	10,868	32,214
DGS-Cemeteries	127	0.2716	10,887		10,887	5,543	16,430
Animal Shelter	527	1.1271	45,177		45,177	23,003	68,180
Building Department	4,921	10.5246	421,854		421,854	214,794	636,648
Board of Zoning	231	0.4940	19,803		19,803	10,083	29,886
Planning & Econ Dev	330	0.7058	28,289		28,289	14,404	42,693
Sanitation Utility	1,334	2.8530	114,358		114,358	58,227	172,585
Parks & Recreation	2,347	5.0196	201,197		201,197	102,443	303,640
Water Utility	912	1.9505	78,181		78,181	39,807	117,988



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	6,944		6,944	3,536	10,480
IDA	41	0.0877	3,515		3,515	1,790	5,305
SubTotal	46,757	100.0000	4,008,256		4,008,256	665,725	4,673,981
Total	46,757	100.0000	4,008,256		4,008,256	665,725	4,673,981

Allocation Basis: Application, Programming and Tech Support Hours by Department
 Allocation Source: Information & Technology

Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	50	5.1282	176,928		176,928		176,928
Supervisor	35	3.5897	123,850		123,850		123,850
Town Comptroller	53	5.4359	187,544		187,544		187,544
Receiver of Taxes	73	7.4872	258,315		258,315		258,315
Town Clerk	90	9.2308	318,471		318,471		318,471
Town Attorney	36	3.6923	127,388		127,388		127,388
Human Resources	17	1.7436	60,156		60,156		60,156
Civil Service	14	1.4359	49,540		49,540		49,540
Engineering	20	2.0513	70,771		70,771		70,771
Information & Tech	50	5.1282	176,928		176,928		176,928
Public Safety	7	0.7179	24,770		24,770	7,470	32,240
DGS-Traffic Control	36	3.6923	127,388		127,388	38,418	165,806
Highway Dept	19	1.9487	67,233		67,233	20,276	87,509
Town Board	43	4.4103	152,158		152,158	45,888	198,046
Tourism	4	0.4103	14,154		14,154	4,269	18,423
Senior Enrichment	16	1.6410	56,617		56,617	17,075	73,692
Consrvtn & Waterways	18	1.8462	63,694		63,694	19,209	82,903
DGS-Cemeteries	6	0.6154	21,231		21,231	6,403	27,634
Animal Shelter	28	2.8718	99,080		99,080	29,880	128,960
Building Department	111	11.3845	392,782		392,782	118,454	511,236
Board of Zoning	9	0.9231	31,847		31,847	9,604	41,451
Planning & Econ Dev	28	2.8718	99,080		99,080	29,880	128,960
Part Town Highway Fd	21	2.1538	74,310		74,310	22,410	96,720
Sanitation Utility	79	8.1026	279,547		279,547	84,306	363,853
Parks & Recreation	61	6.2564	215,853		215,853	65,097	280,950



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	37	3.7949	130,927		130,927	39,485	170,412
Urban Renewal	6	0.6154	21,231		21,231	6,403	27,634
IDA	5	0.5128	17,693		17,693	5,336	23,029
Other Misc	3	0.3077	10,616		10,616	3,201	13,817
SubTotal	975	100.0000	3,450,102		3,450,102	573,064	4,023,166
Total	975	100.0000	3,450,102		3,450,102	573,064	4,023,166

Allocation Basis: PC's by Department
 Allocation Source: Information & Technology

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Information & Tech

Receiving Department	Total	Appl & Tech Sprt	PC Support
General Services	357,123	180,195	176,928
Supervisor	294,358	170,508	123,850
Town Comptroller	966,699	779,155	187,544
Receiver of Taxes	856,163	597,848	258,315
Town Clerk	639,512	321,041	318,471
Town Attorney	210,027	82,639	127,388
Human Resources	130,794	70,638	60,156
Civil Service	135,522	85,982	49,540
Engineering	123,492	52,721	70,771
Information & Tech	536,974	360,046	176,928
Public Safety	93,951	61,711	32,240
DGS-Traffic Control	212,122	46,316	165,806
Highway Dept	328,791	241,282	87,509
Town Board	344,627	146,581	198,046
Tourism	26,702	8,279	18,423
Senior Enrichment	106,682	32,990	73,692
Consrvtm & Waterways	115,117	32,214	82,903
DGS-Cemeteries	44,064	16,430	27,634
Animal Shelter	197,140	68,180	128,960
Building Department	1,147,884	636,648	511,236
Board of Zoning	71,337	29,886	41,451
Planning & Econ Dev	171,653	42,693	128,960
Part Town Highway Fd	96,720	0	96,720
Sanitation Utility	536,438	172,585	363,853
Parks & Recreation	584,590	303,640	280,950
Water Utility	288,400	117,988	170,412
Urban Renewal	38,114	10,480	27,634
IDA	28,334	5,305	23,029
Other Misc	13,817	0	13,817



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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>8,697,147</u>	<u>4,673,981</u>	<u>4,023,166</u>



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	4,929,771			4,929,771
Gen Fund-Undistributed	2,320,215	25,251	2,345,466	
Gen Fund-Debt Service	132,719	947	133,666	
Insurance	152,544	6,219	158,763	
General Services	540,363	210,827	751,190	
Supervisor	186,123	79,174	265,297	
Town Comptroller	100,170	36,543	136,713	
Receiver of Taxes	26,208	7,033	33,241	
Town Clerk	7,487	2,380	9,867	
Town Attorney	84,961	33,057	118,018	
Human Resources	92,994	21,119	114,113	
Civil Service	51,936	16,029	67,965	
Information & Tech	65,661	28,290	93,951	
DGS-Traffic Control		110,985	110,985	
Town Board		287,242	287,242	
Total Allocated Additions:	3,761,381	865,096	4,626,477	4,626,477
Total To Be Allocated:	8,691,152	865,096		9,556,248



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Public Safety

	Total	General & Admin	Security Services
Wages & Benefits			
Salaries & Wages	4,789,579	0	4,789,579
Other Expense & Cost			
Maint of Equipment	20,857	0	20,857
Office Expense	16,104	0	16,104
Auto Expense	7,693	0	7,693
Fees & Services	5,014	0	5,014
Rent Office Equipment	3,563	0	3,563
Radio Communications	4,808	0	4,808
Misc Mat. & Supplies	15,898	0	15,898
Uniform Expense	60,153	0	60,153
Printing	1,471	0	1,471
Other Mat. & Supplies	4,631	0	4,631
Departmental Totals			
Total Expenditures	4,929,771	0	4,929,771
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	4,929,771	0	4,929,771
Allocation Step 1			
Inbound- All Others	3,761,381	0	3,761,381
1st Allocation	8,691,152	0	8,691,152
Allocation Step 2			
Inbound- All Others	865,096	0	865,096
2nd Allocation	865,096	0	865,096
Total For 0130 Public Safety			
Total Allocated	9,556,248	0	9,556,248



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	3,650,284		3,650,284		3,650,284
Housing Authority	1.00	1.0000	86,912		86,912	14,915	101,827
Consrvtm & Waterways	6.00	6.0000	521,469		521,469	89,493	610,962
DGS-Cemeteries	4.00	4.0000	347,646		347,646	59,662	407,308
Animal Shelter	4.00	4.0000	347,646		347,646	59,662	407,308
Parking Fields	14.00	14.0000	1,216,761		1,216,761	208,816	1,425,577
Sanitation Utility	2.00	2.0000	173,823		173,823	29,831	203,654
Parks & Recreation	25.00	25.0000	2,172,788		2,172,788	372,886	2,545,674
Water Utility	2.00	2.0000	173,823		173,823	29,831	203,654
SubTotal	100.00	100.0000	8,691,152		8,691,152	865,096	9,556,248
Total	100.00	100.0000	8,691,152		8,691,152	865,096	9,556,248

Allocation Basis: Percentage of Effort Afforded by Department

Allocation Source: Public Safety



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Public Safety

Receiving Department	Total	Security Services
General Services	3,650,284	3,650,284
Housing Authority	101,827	101,827
Consrvtm & Waterways	610,962	610,962
DGS-Cemeteries	407,308	407,308
Animal Shelter	407,308	407,308
Parking Fields	1,425,577	1,425,577
Sanitation Utility	203,654	203,654
Parks & Recreation	2,545,674	2,545,674
Water Utility	203,654	203,654
Direct Billed	0	0
Total	<u>9,556,248</u>	<u>9,556,248</u>



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	5,458,149			5,458,149
Gen Fund-Undistributed	2,460,300	26,775	2,487,075	
Gen Fund-Debt Service	70,379	502	70,881	
Insurance	127,975	5,216	133,191	
General Services	1,828,171	719,173	2,547,344	
Supervisor	174,115	74,066	248,181	
Town Comptroller	104,181	38,788	142,969	
Receiver of Taxes	29,017	7,787	36,804	
Town Clerk	489,337	142,313	631,650	
Town Attorney	63,260	25,255	88,515	
Human Resources	86,994	19,756	106,750	
Civil Service	48,585	14,994	63,579	
Information & Tech	158,078	54,044	212,122	
Town Board		268,711	268,711	
Total Allocated Additions:	5,640,392	1,397,380	7,037,772	7,037,772
Total To Be Allocated:	11,098,541	1,397,380		12,495,921



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department DGS-Traffic Control

	Total	General & Admin	Townwide Services
Wages & Benefits			
Salaries & Wages	5,098,458	0	5,098,458
Other Expense & Cost			
Maint of Equipment	1,350	0	1,350
Office Expense	6,617	0	6,617
Auto Expense	2,597	0	2,597
Fees & Services	37,798	0	37,798
Rent Major Ofc Eqp	1,706	0	1,706
Misc Mat & Supplies	4,270	0	4,270
Uniform Expense	12,734	0	12,734
Sign & Graphic Supplies	191,480	0	191,480
Art Room Supplies	101,139	0	101,139
Departmental Totals			
Total Expenditures	5,458,149	0	5,458,149
Deductions			
Total Deductions	0	0	0
Functional Cost	5,458,149	0	5,458,149
Allocation Step 1			
Inbound- All Others	5,640,392	0	5,640,392
1st Allocation	11,098,541	0	11,098,541
Allocation Step 2			
Inbound- All Others	1,397,380	0	1,397,380
2nd Allocation	1,397,380	0	1,397,380
Total For 0140 DGS-Traffic Control			
Total Allocated	12,495,921	0	12,495,921



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	332,956		332,956		332,956
Supervisor	10.00	10.0000	1,109,854		1,109,854		1,109,854
Receiver of Taxes	1.00	1.0000	110,985		110,985		110,985
Town Clerk	1.00	1.0000	110,985		110,985		110,985
Town Attorney	10.00	10.0000	1,109,854		1,109,854		1,109,854
Engineering	5.00	5.0000	554,927		554,927		554,927
Information & Tech	1.00	1.0000	110,985		110,985		110,985
Public Safety	1.00	1.0000	110,985		110,985		110,985
Highway Dept	5.00	5.0000	554,927		554,927	102,749	657,676
Town Board	10.00	10.0000	1,109,854		1,109,854	205,497	1,315,351
Consrvtm & Waterways	3.00	3.0000	332,956		332,956	61,649	394,605
DGS-Cemeteries	1.00	1.0000	110,985		110,985	20,550	131,535
Animal Shelter	1.00	1.0000	110,985		110,985	20,550	131,535
Building Department	4.00	4.0000	443,942		443,942	82,199	526,141
Planning & Econ Dev	2.00	2.0000	221,971		221,971	41,099	263,070
Part Town Highway Fd	5.00	5.0000	554,927		554,927	102,749	657,676
T/H Lighting District	30.00	30.0000	3,329,566		3,329,566	616,489	3,946,055
Parking Fields	5.00	5.0000	554,927		554,927	102,749	657,676
Sanitation Utility	1.00	1.0000	110,985		110,985	20,550	131,535
Parks & Recreation	1.00	1.0000	110,985		110,985	20,550	131,535
SubTotal	100.00	100.0000	11,098,541		11,098,541	1,397,380	12,495,921
Total	100.00	100.0000	11,098,541		11,098,541	1,397,380	12,495,921



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department DGS-Traffic Control

Receiving Department	Total	Townwide Services
General Services	332,956	332,956
Supervisor	1,109,854	1,109,854
Receiver of Taxes	110,985	110,985
Town Clerk	110,985	110,985
Town Attorney	1,109,854	1,109,854
Engineering	554,927	554,927
Information & Tech	110,985	110,985
Public Safety	110,985	110,985
Highway Dept	657,676	657,676
Town Board	1,315,351	1,315,351
Consrvtm & Waterways	394,605	394,605
DGS-Cemeteries	131,535	131,535
Animal Shelter	131,535	131,535
Building Department	526,141	526,141
Planning & Econ Dev	263,070	263,070
Part Town Highway Fd	657,676	657,676
T/H Lighting District	3,946,055	3,946,055
Parking Fields	657,676	657,676
Sanitation Utility	131,535	131,535
Parks & Recreation	131,535	131,535
Direct Billed	0	0
Total	12,495,921	12,495,921



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	1,440,824			1,440,824
Gen Fund-Undistributed	686,544	7,472	694,016	
Gen Fund-Debt Service	5,526	40	5,566	
Insurance	39,177	1,597	40,774	
General Services	215,112	166,821	381,933	
Supervisor	57,038	24,263	81,301	
Town Comptroller	32,744	11,736	44,480	
Receiver of Taxes	7,660	2,055	9,715	
Town Clerk	26,680	9,026	35,706	
Town Attorney	20,723	8,273	28,996	
Human Resources	28,498	6,472	34,970	
Civil Service	15,916	4,912	20,828	
Engineering	267,172	68,284	335,456	
Information & Tech	227,111	101,680	328,791	
DGS-Traffic Control	554,927	102,749	657,676	
Town Board		88,026	88,026	
Total Allocated Additions:	2,184,828	603,406	2,788,234	2,788,234
Total To Be Allocated:	3,625,652	603,406		4,229,058



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Highway Dept

	Total	General & Admin	Townwide Services
Wages & Benefits			
Salaries & Wages	1,422,719	0	1,422,719
Other Expense & Cost			
Office Expense	18,105	0	18,105
Departmental Totals			
Total Expenditures	1,440,824	0	1,440,824
Deductions			
Total Deductions	0	0	0
Functional Cost	1,440,824	0	1,440,824
Allocation Step 1			
Inbound- All Others	2,184,828	0	2,184,828
1st Allocation	3,625,652	0	3,625,652
Allocation Step 2			
Inbound- All Others	603,406	0	603,406
2nd Allocation	603,406	0	603,406
Total For 0150 Highway Dept			
Total Allocated	4,229,058	0	4,229,058



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	36,257		36,257	6,034	42,291
DGS-Cemeteries	5.00	5.0000	181,283		181,283	30,170	211,453
Part Town Highway Fd	65.00	65.0000	2,356,672		2,356,672	392,214	2,748,886
Parking Fields	9.00	9.0000	326,309		326,309	54,307	380,616
Parks & Recreation	5.00	5.0000	181,283		181,283	30,170	211,453
Capital Funds	15.00	15.0000	543,848		543,848	90,511	634,359
SubTotal	100.00	100.0000	3,625,652		3,625,652	603,406	4,229,058
Total	100.00	100.0000	3,625,652		3,625,652	603,406	4,229,058

Allocation Basis: Percentage of Effort Afforded by Department

Allocation Source: Highway Department

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Highway Dept

Receiving Department	Total	Townwide Services
Consrvtn & Waterways	42,291	42,291
DGS-Cemeteries	211,453	211,453
Part Town Highway Fd	2,748,886	2,748,886
Parking Fields	380,616	380,616
Parks & Recreation	211,453	211,453
Capital Funds	634,359	634,359
Direct Billed	0	0
Total	4,229,058	4,229,058



**Town of Hempstead, New York
Analysis of Administrative Charges
2014 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
2014 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:	2,992,755			2,992,755
Gen Fund-Undistributed	1,573,348	17,123	1,590,471	
Gen Fund-Debt Service	12,296	88	12,384	
Insurance	75,711	3,086	78,797	
General Services	2,495,929	811,721	3,307,650	
Supervisor	99,065	42,141	141,206	
Town Comptroller	73,580	27,456	101,036	
Receiver of Taxes	15,910	4,270	20,180	
Town Clerk	43,972	13,396	57,368	
Town Attorney	155,165	53,689	208,854	
Human Resources	49,497	11,241	60,738	
Civil Service	27,643	8,531	36,174	
Information & Tech	249,285	95,342	344,627	
DGS-Traffic Control	1,109,854	205,497	1,315,351	
Town Board		152,887	152,887	
Total Allocated Additions:	5,981,255	1,446,468	7,427,723	7,427,723
Total To Be Allocated:	8,974,010	1,446,468		10,420,478



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Board

	Total	General & Admin	Legislation
Wages & Benefits			
Salaries & Wages	2,919,864	0	2,919,864
Other Expense & Cost			
Office Expense	11,531	0	11,531
Fees & Services	58,000	0	58,000
Dues Assn	1,950	0	1,950
Printing	1,410	0	1,410
Departmental Totals			
Total Expenditures	2,992,755	0	2,992,755
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	2,992,755	0	2,992,755
Allocation Step 1			
Inbound- All Others	5,981,255	0	5,981,255
1st Allocation	8,974,010	0	8,974,010
Allocation Step 2			
Inbound- All Others	1,446,468	0	1,446,468
2nd Allocation	1,446,468	0	1,446,468
Total For 0160 Town Board			
Total Allocated	10,420,478	0	10,420,478



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	137	7.0728	634,713		634,713		634,713
Supervisor	16	0.8260	74,127		74,127		74,127
Town Comptroller	46	2.3748	213,115		213,115		213,115
Receiver of Taxes	46	2.3748	213,115		213,115		213,115
Town Clerk	52	2.6846	240,913		240,913		240,913
Town Attorney	39	2.0134	180,685		180,685		180,685
Human Resources	15	0.7744	69,494		69,494		69,494
Civil Service	11	0.5679	50,962		50,962		50,962
Engineering	27	1.3939	125,089		125,089		125,089
Information & Tech	30	1.5488	138,988		138,988		138,988
Public Safety	62	3.2008	287,242		287,242		287,242
DGS-Traffic Control	58	2.9943	268,711		268,711		268,711
Highway Dept	19	0.9809	88,026		88,026		88,026
Town Board	33	1.7037	152,887		152,887		152,887
Tourism	3	0.1549	13,899		13,899	3,224	17,123
Senior Enrichment	55	2.8394	254,812		254,812	59,105	313,917
Consrvtn & Waterways	82	4.2334	379,901		379,901	88,121	468,022
DGS-Cemeteries	21	1.0842	97,292		97,292	22,567	119,859
Animal Shelter	34	1.7553	157,520		157,520	36,538	194,058
Building Department	85	4.3882	393,800		393,800	91,345	485,145
Board of Zoning	14	0.7228	64,861		64,861	15,045	79,906
Planning & Econ Dev	8	0.4130	37,064		37,064	8,597	45,661
Part Town Highway Fd	187	9.6541	866,360		866,360	200,958	1,067,318
Parking Fields	4	0.2065	18,532		18,532	4,299	22,831
Sanitation Utility	378	19.5147	1,751,252		1,751,252	406,215	2,157,467



Town of Hempstead, New York
Analysis of Administrative Charges
2014 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	402	20.7537	1,862,445		1,862,445	432,005	2,294,450
Water Utility	73	3.7687	338,205		338,205	78,449	416,654
SubTotal	1,937	100.0000	8,974,010		8,974,010	1,446,468	10,420,478
Total	1,937	100.0000	8,974,010		8,974,010	1,446,468	10,420,478

Allocation Basis: Employees (Head Count) by Department

Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Board

Receiving Department	Total	Legislation
General Services	634,713	634,713
Supervisor	74,127	74,127
Town Comptroller	213,115	213,115
Receiver of Taxes	213,115	213,115
Town Clerk	240,913	240,913
Town Attorney	180,685	180,685
Human Resources	69,494	69,494
Civil Service	50,962	50,962
Engineering	125,089	125,089
Information & Tech	138,988	138,988
Public Safety	287,242	287,242
DGS-Traffic Control	268,711	268,711
Highway Dept	88,026	88,026
Town Board	152,887	152,887
Tourism	17,123	17,123
Senior Enrichment	313,917	313,917
Consrvtm & Waterways	468,022	468,022
DGS-Cemeteries	119,859	119,859
Animal Shelter	194,058	194,058
Building Department	485,145	485,145
Board of Zoning	79,906	79,906
Planning & Econ Dev	45,661	45,661
Part Town Highway Fd	1,067,318	1,067,318
Parking Fields	22,831	22,831
Sanitation Utility	2,157,467	2,157,467
Parks & Recreation	2,294,450	2,294,450
Water Utility	416,654	416,654



Town of Hempstead, New York
Analysis of Administrative Charges
2014 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Board

Receiving Department	Total	Legislation
Direct Billed	0	0
Total	<u>10,420,478</u>	<u>10,420,478</u>

