



**Analysis of Administrative
Charges
Town of Hempstead,
New York**

2015 Full
Cost Allocation Plan

Based on Actual Expenditures for
Calendar Year Ending December 31, 2015

Analysis of Administrative Charges Town of Hempstead, New York

FINAL

2015 Full
Cost Allocation Plan

Based on Actual Expenditures for
Fiscal Year Ending December 31, 2015

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 Analysis of Administrative Charges
 2015 Central Services Cost Allocation Plan
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Section A: Cost Allocation Methodology and Process

**Town of Hempstead, New York
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2015 Central Services Cost Allocation Plan
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for Town of Hempstead, New York. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions /programs for Fiscal Year (FY) 2015.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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- Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

Schedule B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments.

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The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the *Allocated Costs* for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the *Base Year Estimated Costs* for the fiscal year that have been used for the current period. The *Roll Forward* column is calculated by subtracting the *Base Year Estimated Costs* column (second column) from the *Allocated Costs* column for the current period (first column).

The *Fixed Costs* column is calculated by adding in the *Allocated Costs* column for the current fiscal year and the *Roll Forwards* column. The *Proposed Costs Future Period* column is the resulting sum of the *Fixed Costs* and any adjustments from the *Adjustments* column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (*Proposed Costs Future Period*) for the next period.

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

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

Schedule D – Detail of Allocated Costs: Schedule D 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.

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

Schedule F – Indirect Cost Rate Proposal: Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiver Department. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. A composite rate is also computed at the bottom of the schedule.

Schedule G - Origins of Costs: Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

Schedule H – Summary of Fixed Costs: Schedule H summarizes the fixed costs/roll forwards that appear with the detail reports. Receiving Departments are listed across the top of the report and the Central Service Departments are listed down the left hand side. Each cell contains the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the *Total Fixed* line at the bottom of the report.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

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

Schedule _1 – Nature and Extent of Services: Schedule _1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule _2 – Costs to be Allocated: Schedule _2 provides an overview of the total costs allocated by each Central Service Department including:

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

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

Schedule _3 – Costs to be Allocated by Activity: Schedule _3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule _2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule _4 – Detail Activity Allocations: Schedule _4 represents the allocation results by activity. Each activity defined on Schedule _3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule _4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule _3
- Results of the second step-down — balances to functional total of second additions on Schedule _3

The totals allocated from both step-downs balance to the functional grand total from Schedule _3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule _5 – Allocation Summary for each Central Service Department: Schedule _5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

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

Schedule _6 – Department Roll Forward: Schedule _6 lists all roll forward information within a given department

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and calculates the amounts for each Receiving Department.

Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the *Allocated Costs* column (the first column), which is the actual costs as calculated by this plan for the current period.

The second column —*Base Year Estimated Costs* — is used as a base for the current period's calculation. If they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.

The third column, *Roll Forwards*, is calculated as the difference between the first two columns.

The *Allocated Costs* column plus the *Roll Forwards* column will give us the amount to use as the *Fixed Costs* in the next period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedule A for each Receiving department.

A.2.6 Tracking Costs within the CAP

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

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

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

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

Section C: Cost Allocation Plan

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Schedule A - Allocated Costs By Department

Central Service Departments	Civil Defense	Publicity	Tourism	Senior Enrichment	Housing Authority
Gen Fund-Undistributed	0	0	127,851	2,317,584	0
Gen Fund-Debt Service	0	0	1,129	124,547	0
Insurance	0	0	6,678	117,019	0
General Services	0	0	150,404	1,411,908	0
Supervisor	0	0	11,535	211,620	0
Town Comptroller	3,147	253	19,033	202,095	1,500
Receiver of Taxes	124	319	2,075	34,546	71
Town Clerk	0	0	1,928	13,561	0
Town Attorney	0	0	3,240	66,068	0
Human Resources	0	0	4,421	81,189	0
Civil Service	0	0	3,346	61,549	0
Engineering	0	0	0	0	0
Information & Tech	0	0	25,423	94,894	0
Public Safety	0	0	0	0	103,591
DGS-Traffic Control	0	0	0	0	0
Highway Dept	0	0	0	0	0
Town Board	0	0	19,268	353,402	0
Allocated Costs for Fiscal 2015	3,271	572	376,331	5,089,982	105,162

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Schedule A - Allocated Costs By Department

Central Service Departments	Consrvtn & Waterways	DGS-Cemeteries	Contingency	Apportioned Costs	Animal Shelter
Gen Fund-Undistributed	4,114,907	909,821	0	0	1,576,579
Gen Fund-Debt Service	1,196,538	216,630	0	0	297,413
Insurance	256,983	68,425	0	0	116,301
General Services	93,150	1,038,345	0	0	1,749,574
Supervisor	311,660	65,403	0	0	123,131
Town Comptroller	601,237	92,178	0	30,529	541,411
Receiver of Taxes	64,662	13,116	0	206,841	25,448
Town Clerk	37,303	0	0	0	23,972
Town Attorney	119,135	30,863	0	0	53,392
Human Resources	119,569	25,088	0	0	47,229
Civil Service	90,641	19,017	0	0	35,805
Engineering	135,340	0	0	0	0
Information & Tech	139,478	34,984	0	0	196,222
Public Safety	621,537	414,352	0	0	414,352
DGS-Traffic Control	528,964	264,482	0	0	264,482
Highway Dept	37,995	190,011	0	0	0
Town Board	520,465	109,236	0	0	205,612
Allocated Costs for Fiscal 2015	8,989,564	3,491,951	0	237,370	5,670,923

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Schedule A - Allocated Costs By Department

Central Service Departments	Building Department	Board of Zoning	Planning & Econ Dev	Memorial Day Fund	Part Town Undistrib
Gen Fund-Undistributed	0	0	0	0	0
Gen Fund-Debt Service	22,613	2,698	0	0	0
Insurance	26,396	3,147	5,471	0	0
General Services	1,963,876	193,470	346,664	0	0
Supervisor	353,982	57,710	42,312	0	0
Town Comptroller	409,200	64,921	117,808	0	87,559
Receiver of Taxes	116,926	25,453	17,585	3	41,135
Town Clerk	138,375	210,346	35,240	0	0
Town Attorney	1,506,539	863,414	18,145	0	0
Human Resources	135,807	22,139	16,232	0	0
Civil Service	102,955	16,778	12,301	0	0
Engineering	473,693	135,340	203,010	0	0
Information & Tech	1,126,828	65,297	178,805	0	0
Public Safety	0	0	0	0	0
DGS-Traffic Control	264,482	0	132,243	0	0
Highway Dept	0	0	0	0	0
Town Board	591,138	96,384	70,683	0	0
Allocated Costs for Fiscal 2015	7,232,810	1,757,097	1,196,499	3	128,694

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Schedule A - Allocated Costs By Department

Central Service Departments	Part Town Highway Fd	Fire Protectn Districts	T/H Lighting District	Library Districts	Parking Fields
Gen Fund-Undistributed	0	0	0	0	0
Gen Fund-Debt Service	0	0	0	0	0
Insurance	0	0	0	0	0
General Services	0	0	7,323	0	0
Supervisor	742,600	0	0	0	19,232
Town Comptroller	940,958	25,367	167,493	10,196	100,351
Receiver of Taxes	486,065	38,490	69,510	8,982	60,136
Town Clerk	15,501	0	0	0	0
Town Attorney	2,214,983	0	0	0	5,417
Human Resources	284,894	0	0	0	7,369
Civil Service	215,993	0	0	0	5,581
Engineering	0	0	0	0	473,693
Information & Tech	166,040	0	0	0	0
Public Safety	0	0	0	0	1,450,242
DGS-Traffic Control	396,717	0	4,363,945	0	264,482
Highway Dept	2,470,031	0	0	0	342,011
Town Board	1,240,133	0	0	0	32,128
Allocated Costs for Fiscal 2015	9,173,915	63,857	4,608,271	19,178	2,760,642

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Schedule A - Allocated Costs By Department

Central Service Departments	Sanitation Utility	Parks & Recreation	Water Utility	Credit Union	Urban Renewal
Gen Fund-Undistributed	0	168,585	0	0	0
Gen Fund-Debt Service	475	0	0	408	0
Insurance	1,389	19,145	0	450	2,581
General Services	253,376	1,870,517	151,278	43,174	160,858
Supervisor	1,500,592	1,531,434	265,492	0	0
Town Comptroller	1,584,231	1,688,805	506,368	0	0
Receiver of Taxes	1,158,001	936,787	278,657	0	0
Town Clerk	32,815	38,233	35,662	0	959
Town Attorney	1,328,766	656,356	174,131	0	498,977
Human Resources	575,707	587,571	101,859	0	0
Civil Service	436,452	445,518	77,217	0	0
Engineering	0	203,010	0	0	0
Information & Tech	449,415	557,371	369,272	0	30,918
Public Safety	207,178	2,589,742	207,178	0	0
DGS-Traffic Control	264,482	396,717	0	0	0
Highway Dept	0	190,011	0	0	0
Town Board	2,505,947	2,557,372	443,359	0	0
Allocated Costs for Fiscal 2015	10,298,826	14,437,174	2,610,473	44,032	694,293

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Schedule A - Allocated Costs By Department

Central Service Departments	IDA	CSEA	DOOR	Capital Funds	Community Development
Gen Fund-Undistributed	0	0	0	0	0
Gen Fund-Debt Service	1,651	361	0	0	0
Insurance	1,821	1,057	0	0	0
General Services	142,664	284,257	2,023	0	0
Supervisor	0	0	0	0	0
Town Comptroller	0	0	0	0	0
Receiver of Taxes	0	0	0	0	0
Town Clerk	0	0	0	0	43,601
Town Attorney	0	0	0	0	0
Human Resources	0	0	0	0	0
Civil Service	0	0	0	0	0
Engineering	0	0	0	4,060,235	0
Information & Tech	34,220	0	0	0	0
Public Safety	0	0	0	0	0
DGS-Traffic Control	0	0	0	0	0
Highway Dept	0	0	0	570,020	0
Town Board	0	0	0	0	0
Allocated Costs for Fiscal 2015	180,356	285,675	2,023	4,630,255	43,601

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule A - Allocated Costs By Department

Central Service Departments	Other Misc	Total Allocated	Direct Billed	Unallocated	Cost Adjustments
Gen Fund-Undistributed	645,000	9,860,327	0	7,353,375	0
Gen Fund-Debt Service	2,507,179	4,371,642	0	0	0
Insurance	15,133	641,996	0	0	0
General Services	1,477,455	11,340,316	0	0	0
Supervisor	0	5,236,703	0	797,042	0
Town Comptroller	245,563	7,440,203	0	0	0
Receiver of Taxes	0	3,584,932	0	5,854,670	0
Town Clerk	8,396	635,892	0	8,726,533	0
Town Attorney	263,631	7,803,057	0	429,997	0
Human Resources	0	2,009,074	0	0	0
Civil Service	0	1,523,153	0	0	0
Engineering	0	5,684,321	0	0	0
Information & Tech	13,826	3,482,993	0	0	0
Public Safety	0	6,008,172	0	0	0
DGS-Traffic Control	0	7,140,996	0	0	0
Highway Dept	0	3,800,079	0	0	0
Town Board	0	8,745,127	0	0	0
Allocated Costs for Fiscal 2015	5,176,183	89,308,983	0	23,161,617	

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule A - Allocated Costs By Department

Central Service Departments	Disallowed	Total Expenditures
Gen Fund-Undistributed		
Gen Fund-Debt Service		
Insurance		
General Services		
Supervisor		
Town Comptroller		
Receiver of Taxes		
Town Clerk		
Town Attorney		
Human Resources		
Civil Service		
Engineering		
Information & Tech		
Public Safety		
DGS-Traffic Control		
Highway Dept		
Town Board		
Allocated Costs for Fiscal 2015		112,470,600

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Gen Fund-Undistributed	43,215,236		0	(7,353,375)	0	
Gen Fund-Debt Service	7,183,856		0		0	
Insurance	2,555,477		0		0	
General Services	16,935,247		0		0	
Supervisor	1,672,200		0	(797,042)	0	
Town Comptroller	3,900,572		0		0	
Receiver of Taxes	4,259,585		0	(5,854,670)	0	
Town Clerk	4,699,540		0	(8,726,533)	0	
Town Attorney	4,126,703		0	(429,997)	0	
Human Resources	1,036,618		0		0	
Civil Service	926,026		0		0	
Engineering	3,001,427		0		0	
Information & Tech	4,159,489		0		0	
Public Safety	5,136,041		0		0	
DGS-Traffic Control	5,058,981		0		0	
Highway Dept	1,436,674		0		0	
Town Board	3,166,928		0		0	
Civil Defense						3,271
Publicity						572
Tourism						376,331
Senior Enrichment						5,089,982
Housing Authority						105,162
Consrvtn & Waterways						8,989,564
DGS-Cemeteries						3,491,951
Contingency						0
Apportioned Costs						237,370
Animal Shelter						5,670,923
Building Department						7,232,810
Board of Zoning						1,757,097
Planning & Econ Dev						1,196,499
Memorial Day Fund						3
Part Town Undistrib						128,694
Part Town Highway Fd						9,173,915
Fire Protectn Districts						63,857
T/H Lighting District						4,608,271
Library Districts						19,178
Parking Fields						2,760,642
Sanitation Utility						10,298,826
Parks & Recreation						14,437,174
Water Utility						2,610,473
Credit Union						44,032
Urban Renewal						694,293
IDA						180,356
CSEA						285,675
DOOR						2,023
Capital Funds						4,630,255
Community Development						43,601
Other Misc						5,176,183
Totals	112,470,600		0	(23,161,617)	0	89,308,983

Deviation: 0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule D - Detail of Allocated Costs

Department	Gen Fund-Undistri 1.5	Gen Fund-Debt Ser 2.5	Insurance 3.5	General Services 4.5	Supervisor 5.5
Gen Fund-Undistributed	(485,544)	0	0	0	0
Gen Fund-Debt Service	89,044	(131,840)	0	0	0
Insurance	0	79,970	(161,643)	0	0
General Services	5,379,002	791,293	697,686	(14,403,068)	325,756
Supervisor	823,549	25,655	64,910	3,835,657	(6,307,133)
Town Comptroller	2,289,286	52,076	92,929	1,124,155	173,145
Receiver of Taxes	1,905,721	329,381	98,152	1,917,201	173,145
Town Clerk	2,536,919	52,702	130,679	2,065,809	180,840
Town Attorney	2,267,707	27,192	99,706	1,012,071	146,208
Human Resources	636,536	3,903	25,691	327,458	42,312
Civil Service	459,304	4,124	23,190	388,951	38,473
Engineering	1,480,956	26,396	212,548	790,573	92,347
Information & Tech	1,503,803	1,297,988	73,376	687,899	111,577
Public Safety	2,502,534	162,227	123,008	836,931	223,167
DGS-Traffic Control	2,334,416	73,069	322,667	2,748,667	219,310
Highway Dept	707,064	5,701	36,452	348,517	76,950
Town Board	1,571,237	12,377	74,130	3,914,110	142,358
Civil Defense	0	0	0	0	0
Publicity	0	0	0	0	0
Tourism	127,851	1,129	6,678	150,404	11,535
Senior Enrichment	2,317,584	124,547	117,019	1,411,908	211,620
Housing Authority	0	0	0	0	0
Consrvtm & Waterways	4,114,907	1,196,538	256,983	93,150	311,660
DGS-Cemeteries	909,821	216,630	68,425	1,038,345	65,403
Contingency	0	0	0	0	0
Apportioned Costs	0	0	0	0	0
Animal Shelter	1,576,579	297,413	116,301	1,749,574	123,131
Building Department	0	22,613	26,396	1,963,876	353,982
Board of Zoning	0	2,698	3,147	193,470	57,710
Planning & Econ Dev	0	0	5,471	346,664	42,312
Memorial Day Fund	0	0	0	0	0
Part Town Undistrib	0	0	0	0	0
Part Town Highway Fd	0	0	0	0	742,600
Fire Protectn Districts	0	0	0	0	0
T/H Lighting District	0	0	0	7,323	0
Library Districts	0	0	0	0	0
Parking Fields	0	0	0	0	19,232
Sanitation Utility	0	475	1,389	253,376	1,500,592
Parks & Recreation	168,585	0	19,145	1,870,517	1,531,434
Water Utility	0	0	0	151,278	265,492
Credit Union	0	408	450	43,174	0
Urban Renewal	0	0	2,581	160,858	0
IDA	0	1,651	1,821	142,664	0
CSEA	0	361	1,057	284,257	0
DOOR	0	0	0	2,023	0
Capital Funds	0	0	0	0	0
Community Development	0	0	0	0	0
Other Misc	645,000	2,507,179	15,133	1,477,455	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	7,353,375	0	0	0	797,042
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule D - Detail of Allocated Costs

Department	Gen Fund-Undistri 1.5	Gen Fund-Debt Ser 2.5	Insurance 3.5	General Services 4.5	Supervisor 5.5
Total Expenditures	43,215,236	7,183,856	2,555,477	16,935,247	1,672,200

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule D - Detail of Allocated Costs

Department	Town Comptroller 6.5	Receiver of Taxes 7.5	Town Clerk 8.5	Town Attorney 9.5	Human Resources 10.5
Gen Fund-Undistributed	256,939	228,605	0	0	0
Gen Fund-Debt Service	4,794	38,002	0	0	0
Insurance	66,611	13,519	1,543	0	0
General Services	611,669	89,586	38,122	252,954	142,690
Supervisor	42,531	8,846	52,080	10,158	13,807
Town Comptroller	(5,671,584)	20,636	36,938	38,105	51,779
Receiver of Taxes	106,750	(5,798,065)	7,188	38,105	51,779
Town Clerk	184,356	31,403	(6,494,113)	39,798	54,085
Town Attorney	84,497	27,579	452,466	(5,072,971)	43,729
Human Resources	21,435	6,927	403,748	11,962	(1,677,192)
Civil Service	31,147	6,188	4,604	10,865	14,755
Engineering	58,483	20,058	85,742	87,995	35,423
Information & Tech	137,582	27,802	15,825	31,559	42,807
Public Safety	142,490	34,321	8,892	69,337	85,615
DGS-Traffic Control	192,122	33,810	655,968	154,893	84,136
Highway Dept	58,308	9,601	31,698	21,758	29,518
Town Board	132,239	21,165	36,414	199,131	54,613
Civil Defense	3,147	124	0	0	0
Publicity	253	319	0	0	0
Tourism	19,033	2,075	1,928	3,240	4,421
Senior Enrichment	202,095	34,546	13,561	66,068	81,189
Housing Authority	1,500	71	0	0	0
Consrvtn & Waterways	601,237	64,662	37,303	119,135	119,569
DGS-Cemeteries	92,178	13,116	0	30,863	25,088
Contingency	0	0	0	0	0
Apportioned Costs	30,529	206,841	0	0	0
Animal Shelter	541,411	25,448	23,972	53,392	47,229
Building Department	409,200	116,926	138,375	1,506,539	135,807
Board of Zoning	64,921	25,453	210,346	863,414	22,139
Planning & Econ Dev	117,808	17,585	35,240	18,145	16,232
Memorial Day Fund	0	3	0	0	0
Part Town Undistrib	87,559	41,135	0	0	0
Part Town Highway Fd	940,958	486,065	15,501	2,214,983	284,894
Fire Protectn Districts	25,367	38,490	0	0	0
T/H Lighting District	167,493	69,510	0	0	0
Library Districts	10,196	8,982	0	0	0
Parking Fields	100,351	60,136	0	5,417	7,369
Sanitation Utility	1,584,231	1,158,001	32,815	1,328,766	575,707
Parks & Recreation	1,688,805	936,787	38,233	656,356	587,571
Water Utility	506,368	278,657	35,662	174,131	101,859
Credit Union	0	0	0	0	0
Urban Renewal	0	0	959	498,977	0
IDA	0	0	0	0	0
CSEA	0	0	0	0	0
DOOR	0	0	0	0	0
Capital Funds	0	0	0	0	0
Community Development	0	0	43,601	0	0
Other Misc	245,563	0	8,396	263,631	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	5,854,670	8,726,533	429,997	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule D - Detail of Allocated Costs

Department	Town Comptroller 6.5	Receiver of Taxes 7.5	Town Clerk 8.5	Town Attorney 9.5	Human Resources 10.5
Total Expenditures	3,900,572	4,259,585	4,699,540	4,126,703	1,036,618

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule D - Detail of Allocated Costs

Department	Civil Service 11.5	Engineering 12.5	Information & Tec 13.5	Public Safety 14.5	DGS-Traffic Contr 15.5
Gen Fund-Undistributed	0	0	0	0	0
Gen Fund-Debt Service	0	0	0	0	0
Insurance	0	0	0	0	0
General Services	108,109	107,787	353,765	3,784,925	1,087,348
Supervisor	10,456	0	270,940	0	1,087,348
Town Comptroller	39,234	0	980,140	0	543,675
Receiver of Taxes	39,234	0	793,189	0	108,734
Town Clerk	40,974	107,787	829,073	0	0
Town Attorney	33,130	107,787	250,911	0	326,201
Human Resources	9,588	0	131,537	0	0
Civil Service	(1,129,627)	0	97,031	0	0
Engineering	26,851	(3,682,947)	99,507	0	543,675
Information & Tech	32,443	0	(4,110,551)	0	0
Public Safety	64,910	0	107,828	(4,657,056)	0
DGS-Traffic Control	63,794	0	192,348	0	(7,365,888)
Highway Dept	22,376	338,346	310,641	0	264,482
Town Board	41,401	338,346	370,137	0	1,322,410
Civil Defense	0	0	0	0	0
Publicity	0	0	0	0	0
Tourism	3,346	0	25,423	0	0
Senior Enrichment	61,549	0	94,894	0	0
Housing Authority	0	0	0	103,591	0
Consrvtn & Waterways	90,641	135,340	139,478	621,537	528,964
DGS-Cemeteries	19,017	0	34,984	414,352	264,482
Contingency	0	0	0	0	0
Apportioned Costs	0	0	0	0	0
Animal Shelter	35,805	0	196,222	414,352	264,482
Building Department	102,955	473,693	1,126,828	0	264,482
Board of Zoning	16,778	135,340	65,297	0	0
Planning & Econ Dev	12,301	203,010	178,805	0	132,243
Memorial Day Fund	0	0	0	0	0
Part Town Undistrib	0	0	0	0	0
Part Town Highway Fd	215,993	0	166,040	0	396,717
Fire Protectn Districts	0	0	0	0	0
T/H Lighting District	0	0	0	0	4,363,945
Library Districts	0	0	0	0	0
Parking Fields	5,581	473,693	0	1,450,242	264,482
Sanitation Utility	436,452	0	449,415	207,178	264,482
Parks & Recreation	445,518	203,010	557,371	2,589,742	396,717
Water Utility	77,217	0	369,272	207,178	0
Credit Union	0	0	0	0	0
Urban Renewal	0	0	30,918	0	0
IDA	0	0	34,220	0	0
CSEA	0	0	0	0	0
DOOR	0	0	0	0	0
Capital Funds	0	4,060,235	0	0	0
Community Development	0	0	0	0	0
Other Misc	0	0	13,826	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule D - Detail of Allocated Costs

Department	Civil Service 11.5	Engineering 12.5	Information & Tec 13.5	Public Safety 14.5	DGS-Traffic Contr 15.5
Total Expenditures	926,026	3,001,427	4,159,489	5,136,041	5,058,981

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule D - Detail of Allocated Costs

Department	Highway Dept 16.5	Town Board 17.5	Totals
Gen Fund-Undistributed	0	0	0
Gen Fund-Debt Service	0	0	0
Insurance	0	0	0
General Services	0	632,376	0
Supervisor	0	61,196	0
Town Comptroller	0	229,486	0
Receiver of Taxes	0	229,486	0
Town Clerk	0	239,688	0
Town Attorney	0	193,787	0
Human Resources	0	56,095	0
Civil Service	0	50,995	0
Engineering	0	122,393	0
Information & Tech	0	147,890	0
Public Safety	0	295,796	0
DGS-Traffic Control	0	290,688	0
Highway Dept	(2,363,405)	101,993	0
Town Board	0	(8,230,068)	0
Civil Defense	0	0	3,271
Publicity	0	0	572
Tourism	0	19,268	376,331
Senior Enrichment	0	353,402	5,089,982
Housing Authority	0	0	105,162
Consrvtn & Waterways	37,995	520,465	8,989,564
DGS-Cemeteries	190,011	109,236	3,491,951
Contingency	0	0	0
Apportioned Costs	0	0	237,370
Animal Shelter	0	205,612	5,670,923
Building Department	0	591,138	7,232,810
Board of Zoning	0	96,384	1,757,097
Planning & Econ Dev	0	70,683	1,196,499
Memorial Day Fund	0	0	3
Part Town Undistrib	0	0	128,694
Part Town Highway Fd	2,470,031	1,240,133	9,173,915
Fire Protectn Districts	0	0	63,857
T/H Lighting District	0	0	4,608,271
Library Districts	0	0	19,178
Parking Fields	342,011	32,128	2,760,642
Sanitation Utility	0	2,505,947	10,298,826
Parks & Recreation	190,011	2,557,372	14,437,174
Water Utility	0	443,359	2,610,473
Credit Union	0	0	44,032
Urban Renewal	0	0	694,293
IDA	0	0	180,356
CSEA	0	0	285,675
DOOR	0	0	2,023
Capital Funds	570,020	0	4,630,255
Community Development	0	0	43,601
Other Misc	0	0	5,176,183
Total Allocated			89,308,983
Direct Bills	0	0	0
Unallocated	0	0	23,161,617
Cost Adjustments	0	0	0
Disallowed	0	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule D - Detail of Allocated Costs

Department	Highway Dept 16.5	Town Board 17.5	Totals
Total Expenditures	1,436,674	3,166,928	112,470,600

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 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
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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
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 Employee Relatns	Employees (Head Count) by Department	Town Comptroller
9.4.5 District Court	Percentage of Effort Afforded by Department	Town Attorney-Salary and Wage Analysis
9.4.6 Urban Renewal	Directly Allocated to Urban Renewal	Town Attorney-Salary and Wage Analysis
Human Resources		
10.4.1 Personnel Srvc	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
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Gen Fund-Undistributed

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
2015 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:	43,215,236			43,215,236
Inbound Costs:				
Town Comptroller		256,939	256,939	
Receiver of Taxes		228,605	228,605	
Total Allocated Additions:		485,544	485,544	485,544
Total To Be Allocated:	43,215,236	485,544		43,700,780

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Gen Fund-Undistributed

	Total	G&A	Fringe Benefits	Fees & Services	Other Expenses
Other Expense & Cost					
Legal Notices	252,206	0	0	0	252,206
Fees & Services	1,456,663	0	0	1,456,663	0
Veterans Mtg Rooms	610	0	0	0	0
Property Taxes	1,629	0	0	0	1,629
NC College Chargeback	7,094,646	0	0	0	0
Other Expense	427,863	0	0	0	427,863
Adventure Tours	53,336	0	0	0	0
League Officials	63,258	0	0	0	0
Payment In Lieu Taxes	148,561	0	0	0	148,561
State Unemployment Insur	30,447	0	30,447	0	0
Employees' Retirement	10,354,501	0	10,354,501	0	0
Social Security	5,069,567	0	5,069,567	0	0
NYS MCTM Tax	231,120	0	231,120	0	0
Health Insurance	17,971,004	0	17,971,004	0	0
Interfund Transfers-Capital	59,825	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	43,215,236				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	43,215,236	0	33,656,639	1,456,663	830,259
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(7,271,675)	0	0	0	0
1st Allocation	35,943,561	0	33,656,639	1,456,663	830,259
Allocation Step 2					
Inbound - All Others	485,544	485,544	0	0	0
Reallocate Admin Costs		(485,544)	378,148	16,368	9,328
Unallocated Costs	(81,700)	0	0	0	0
2nd Allocation	403,844	0	378,148	16,368	9,328
Total For Gen Fund-Undistributed					
Schedule .3 Total	36,347,405	0	34,034,787	1,473,031	839,587

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Gen Fund-Undistributed

Non-Allocated**

<hr/>	
Other Expense & Cost	
Legal Notices	0
Fees & Services	0
Veterans Mtg Rooms	610
Property Taxes	0
NC College Chargeback	7,094,646
Other Expense	0
Adventure Tours	53,336
League Officials	63,258
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	59,825
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	7,271,675
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	(7,271,675)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	81,700
Unallocated Costs	(81,700)
2nd Allocation	0
Total For Gen Fund-Undistributed	
Schedule .3 Total	0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Gen Fund-Undistributed

Activity - Fringe Benefits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	10,834,743	15.804411	5,319,233		5,319,233	59,769	5,379,002
Supervisor	1,615,149	2.355983	792,945		792,945	8,908	801,853
Town Comptroller	3,807,866	5.554453	1,869,442		1,869,442	21,004	1,890,446
Receiver of Taxes	3,838,639	5.599341	1,884,550		1,884,550	21,171	1,905,721
Town Clerk	4,593,900	6.701024	2,255,339		2,255,339	25,340	2,280,679
Town Attorney	3,745,544	5.463545	1,838,846		1,838,846	20,660	1,859,506
Human Resources	1,033,396	1.507393	507,338		507,338	5,701	513,039
Civil Service	916,852	1.337392	450,121		450,121	5,058	455,179
Engineering	2,983,046	4.351306	1,464,503		1,464,503	16,453	1,480,956
Information & Tech	2,934,977	4.281188	1,440,904		1,440,904	16,187	1,457,091
Public Safety	5,024,854	7.329647	2,466,913		2,466,913	27,717	2,494,630
DGS-Traffic Control	4,702,139	6.858910	2,308,479		2,308,479	25,937	2,334,416
Highway Dept	1,424,214	2.077471	699,207		699,207	7,857	707,064
Town Board	3,089,150	4.506077	1,516,594		1,516,594	17,038	1,533,632
Tourism	257,529	0.375652	126,432		126,432	1,419	127,851
Senior Enrichment	4,668,236	6.809456	2,291,834		2,291,834	25,750	2,317,584
Consrvtn & Waterways	8,288,524	12.090293	4,069,186		4,069,186	45,721	4,114,907
DGS-Cemeteries	1,620,787	2.364207	795,713		795,713	8,939	804,652
Animal Shelter	3,175,649	4.632251	1,559,060		1,559,060	17,519	1,576,579
Schedule .4 Total for Fringe Benefits	68,555,194	100.000000	33,656,639		33,656,639	378,148	34,034,787

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
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Gen Fund-Undistributed

Activity - Fees & Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gen Fund-Debt Service	88,056	6.045050	88,056		88,056	988	89,044
Supervisor	19,876	1.364489	19,876		19,876	223	20,099
Town Comptroller	394,406	27.075995	394,406		394,406	4,434	398,840
Town Clerk	1,188	0.081556	1,188		1,188	13	1,201
Town Attorney	403,658	27.711145	403,658		403,658	4,543	408,201
Human Resources	122,125	8.383888	122,125		122,125	1,372	123,497
Civil Service	4,081	0.280161	4,081		4,081	44	4,125
Information & Tech	46,193	3.171152	46,193		46,193	519	46,712
Town Board	37,188	2.552958	37,188		37,188	417	37,605
DGS-Cemeteries	104,000	7.139606	104,000		104,000	1,169	105,169
Parks & Recreation	16,524	1.134374	16,524		16,524	183	16,707
Other Misc	219,368	15.059626	219,368		219,368	2,463	221,831
Schedule .4 Total for Fees & Services	1,456,663	100.000000	1,456,663		1,456,663	16,368	1,473,031

Allocation Basis: Actual Expenditures Allocated by Benefiting Department
Allocation Source: Town Comptroller-Account Analysis

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Gen Fund-Undistributed

Activity - Other Expenses

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Supervisor	1,580	0.190302	1,580		1,580	17	1,597
Town Clerk	252,205	30.376666	252,205		252,205	2,834	255,039
Public Safety	7,816	0.941393	7,816		7,816	88	7,904
Parks & Recreation	150,190	18.089536	150,190		150,190	1,688	151,878
Other Misc	418,468	50.402103	418,468		418,468	4,701	423,169
Schedule .4 Total for Other Expenses	830,259	100.000000	830,259		830,259	9,328	839,587

Allocation Basis: Actual Expenditures Allocated by Benefiting Department

Allocation Source: Town Comptroller-Account Analysis

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 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	89,044	0	89,044	0
General Services	5,379,002	5,379,002	0	0
Supervisor	823,549	801,853	20,099	1,597
Town Comptroller	2,289,286	1,890,446	398,840	0
Receiver of Taxes	1,905,721	1,905,721	0	0
Town Clerk	2,536,919	2,280,679	1,201	255,039
Town Attorney	2,267,707	1,859,506	408,201	0
Human Resources	636,536	513,039	123,497	0
Civil Service	459,304	455,179	4,125	0
Engineering	1,480,956	1,480,956	0	0
Information & Tech	1,503,803	1,457,091	46,712	0
Public Safety	2,502,534	2,494,630	0	7,904
DGS-Traffic Control	2,334,416	2,334,416	0	0
Highway Dept	707,064	707,064	0	0
Town Board	1,571,237	1,533,632	37,605	0
Tourism	127,851	127,851	0	0
Senior Enrichment	2,317,584	2,317,584	0	0
Consrvtn & Waterways	4,114,907	4,114,907	0	0
DGS-Cemeteries	909,821	804,652	105,169	0
Animal Shelter	1,576,579	1,576,579	0	0
Parks & Recreation	168,585	0	16,707	151,878
Other Misc	645,000	0	221,831	423,169
Direct Bill	0	0	0	0
Total	36,347,405	34,034,787	1,473,031	839,587

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Gen Fund-Debt Service

The Town accounts for various general fund debt service payments in organization 9700. Principal and interest payments paid during 2015 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
2015 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:	7,183,856			7,183,856
Inbound Costs:				
Gen Fund-Undistributed	88,056	988	89,044	
Town Comptroller		4,794	4,794	
Receiver of Taxes		38,002	38,002	
Total Allocated Additions:	<u>88,056</u>	<u>43,784</u>	131,840	131,840
Total To Be Allocated:	<u>7,271,912</u>	<u>43,784</u>		<u>7,315,696</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Gen Fund-Debt Service

	Total	G&A	New Town Hall	Old Town Hall	New/Old Town Hall
Other Expense & Cost					
GF Debt Srvc-Principal & Interest	6,879,856	0	102,661	61,206	18,059
Interest on Notes	304,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	7,183,856				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	7,183,856	0	102,661	61,206	18,059
Allocation Step 1					
Inbound - All Others	88,056	88,056	0	0	0
Reallocate Admin Costs		(88,056)	1,258	750	221
Unallocated Costs	0	0	0	0	0
1st Allocation	7,271,912	0	103,919	61,956	18,280
Allocation Step 2					
Inbound - All Others	43,784	43,784	0	0	0
Reallocate Admin Costs		(43,784)	625	372	110
Unallocated Costs	0	0	0	0	0
2nd Allocation	43,784	0	625	372	110
Total For Gen Fund-Debt Service					
Schedule .3 Total	7,315,696	0	104,544	62,328	18,390

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Gen Fund-Debt Service

	Merrick DPW Bldg	Specific Depts
<hr/>		
Other Expense & Cost		
GF Debt Srvc-Principal & Interest	4,972	6,692,958
Interest on Notes	0	304,000
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	4,972	6,996,958
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	61	85,766
Unallocated Costs	0	0
1st Allocation	5,033	7,082,724
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	29	42,648
Unallocated Costs	0	0
2nd Allocation	29	42,648
Total For Gen Fund-Debt Service		
Schedule .3 Total	5,062	7,125,372

Town of Hempstead, New York
Analysis of Administrative Charges
2015 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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	1,654	2.927641	3,043		3,043	17	3,060
Supervisor	8,334	14.751487	15,330		15,330	91	15,421
Town Clerk	13,209	23.380416	24,296		24,296	155	24,451
Town Attorney	9,217	16.314429	16,954		16,954	101	17,055
Information & Tech	5,207	9.216582	9,578		9,578	55	9,633
Town Board	4,165	7.372203	7,661		7,661	46	7,707
Tourism	560	0.991221	1,030		1,030	5	1,035
Building Department	11,197	19.819102	20,595		20,595	124	20,719
Board of Zoning	1,336	2.364769	2,458		2,458	14	2,472
Other Misc	1,617	2.862150	2,974		2,974	17	2,991
Schedule .4 Total for New Town Hall	56,496	100.000000	103,919		103,919	625	104,544

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2015 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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	28,459	54.569335	33,811		33,811	210	34,021
Town Comptroller	9,084	17.418316	10,792		10,792	63	10,855
Human Resources	2,778	5.326737	3,300		3,300	20	3,320
Civil Service	2,732	5.238534	3,245		3,245	20	3,265
Engineering	5,640	10.814542	6,700		6,700	38	6,738
Highway Dept	1,947	3.733318	2,313		2,313	12	2,325
Credit Union	300	0.575242	356		356	1	357
IDA	1,212	2.323976	1,439		1,439	8	1,447
Schedule .4 Total for Old Town Hall	52,152	100.000000	61,956		61,956	372	62,328

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

Town of Hempstead, New York
Analysis of Administrative Charges
2015 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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	30,113	27.716111	5,067		5,067	43	5,110
Supervisor	8,334	7.670643	1,402		1,402	8	1,410
Town Comptroller	9,084	8.360945	1,528		1,528	8	1,536
Town Clerk	13,209	12.157610	2,223		2,223	12	2,235
Town Attorney	9,217	8.483359	1,551		1,551	8	1,559
Human Resources	2,778	2.556881	468		468	2	470
Civil Service	2,732	2.514542	460		460	2	462
Engineering	5,640	5.191076	948		948	5	953
Information & Tech	5,207	4.792541	876		876	4	880
Highway Dept	1,947	1.792026	328		328	1	329
Town Board	4,165	3.833481	700		700	4	704
Tourism	560	0.515426	94		94		94
Building Department	11,197	10.305758	1,884		1,884	10	1,894
Board of Zoning	1,336	1.229659	225		225	1	226
Credit Union	300	0.276121	51		51		51
IDA	1,212	1.115529	203		203	1	204
Other Misc	1,617	1.488292	272		272	1	273
Schedule .4 Total for New/Old Town Hall	108,648	100.000000	18,280		18,280	110	18,390

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

Town of Hempstead, New York
Analysis of Administrative Charges
2015 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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Engineering	539	1.480729	75		75		75
DGS-Traffic Control	29,844	81.986758	4,126		4,126	25	4,151
Sanitation Utility	3,417	9.387105	473		473	2	475
CSEA	2,601	7.145408	359		359	2	361
Schedule .4 Total for Merrick DPW Bldg	36,401	100.000000	5,033		5,033	29	5,062

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Gen Fund-Debt Service

Activity - Specific Depts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	78,530	1.122345	79,493		79,493	477	79,970
General Services	735,601	10.513154	744,618		744,618	4,484	749,102
Supervisor	8,667	0.123868	8,773		8,773	51	8,824
Town Comptroller	38,970	0.556956	39,448		39,448	237	39,685
Receiver of Taxes	323,445	4.622652	327,410		327,410	1,971	329,381
Town Clerk	25,548	0.365130	25,861		25,861	155	26,016
Town Attorney	8,425	0.120409	8,528		8,528	50	8,578
Human Resources	112	0.001601	113		113		113
Civil Service	390	0.005574	395		395	2	397
Engineering	18,295	0.261471	18,519		18,519	111	18,630
Information & Tech	1,264,270	18.068852	1,279,767		1,279,767	7,708	1,287,475
Public Safety	159,304	2.276761	161,257		161,257	970	162,227
DGS-Traffic Control	67,675	0.967206	68,505		68,505	413	68,918
Highway Dept	2,993	0.042776	3,030		3,030	17	3,047
Town Board	3,895	0.055667	3,943		3,943	23	3,966
Senior Enrichment	122,306	1.747988	123,805		123,805	742	124,547
Consrvtm & Waterways	1,174,974	16.792640	1,189,376		1,189,376	7,162	1,196,538
DGS-Cemeteries	212,727	3.040278	215,335		215,335	1,295	216,630
Animal Shelter	292,052	4.173985	295,632		295,632	1,781	297,413
Other Misc	2,458,779	35.140687	2,488,916		2,488,916	14,999	2,503,915
Schedule .4 Total for Specific Depts	6,996,958	100.000000	7,082,724		7,082,724	42,648	7,125,372

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
2015 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
Insurance	79,970	0	0	0	0
General Services	791,293	3,060	34,021	5,110	0
Supervisor	25,655	15,421	0	1,410	0
Town Comptroller	52,076	0	10,855	1,536	0
Receiver of Taxes	329,381	0	0	0	0
Town Clerk	52,702	24,451	0	2,235	0
Town Attorney	27,192	17,055	0	1,559	0
Human Resources	3,903	0	3,320	470	0
Civil Service	4,124	0	3,265	462	0
Engineering	26,396	0	6,738	953	75
Information & Tech	1,297,988	9,633	0	880	0
Public Safety	162,227	0	0	0	0
DGS-Traffic Control	73,069	0	0	0	4,151
Highway Dept	5,701	0	2,325	329	0
Town Board	12,377	7,707	0	704	0
Tourism	1,129	1,035	0	94	0
Senior Enrichment	124,547	0	0	0	0
Consrvtn & Waterways	1,196,538	0	0	0	0
DGS-Cemeteries	216,630	0	0	0	0
Animal Shelter	297,413	0	0	0	0
Building Department	22,613	20,719	0	1,894	0
Board of Zoning	2,698	2,472	0	226	0
Sanitation Utility	475	0	0	0	475
Credit Union	408	0	357	51	0
IDA	1,651	0	1,447	204	0
CSEA	361	0	0	0	361
Other Misc	2,507,179	2,991	0	273	0
Direct Bill	0	0	0	0	0
Total	7,315,696	104,544	62,328	18,390	5,062

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Gen Fund-Debt Service**

Receiving Department	Specific Depts
Insurance	79,970
General Services	749,102
Supervisor	8,824
Town Comptroller	39,685
Receiver of Taxes	329,381
Town Clerk	26,016
Town Attorney	8,578
Human Resources	113
Civil Service	397
Engineering	18,630
Information & Tech	1,287,475
Public Safety	162,227
DGS-Traffic Control	68,918
Highway Dept	3,047
Town Board	3,966
Tourism	0
Senior Enrichment	124,547
Consrvtn & Waterways	1,196,538
DGS-Cemeteries	216,630
Animal Shelter	297,413
Building Department	0
Board of Zoning	0
Sanitation Utility	0
Credit Union	0
IDA	0
CSEA	0
Other Misc	2,503,915
Direct Bill	0
Total	7,125,372

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Insurance

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
2015 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:	2,555,477			2,555,477
Inbound Costs:				
Gen Fund-Debt Service	79,493	477	79,970	
Town Comptroller		66,611	66,611	
Receiver of Taxes		13,519	13,519	
Town Clerk		1,543	1,543	
Total Allocated Additions:	<u>79,493</u>	<u>82,150</u>	161,643	161,643
Total To Be Allocated:	<u>2,634,970</u>	<u>82,150</u>		<u>2,717,120</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	G&A	New Town Hall	Old Town Hall	Annex Building
Other Expense & Cost					
Fire & Liability Insurance	319,897	0	125,272	73,732	48,522
Tort Liability	893,230	0	0	0	0
Workers' Compensation	1,342,350	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,555,477				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	2,555,477	0	125,272	73,732	48,522
Allocation Step 1					
Inbound - All Others	79,493	79,493	0	0	0
Reallocate Admin Costs		(79,493)	3,897	2,294	1,509
Unallocated Costs	0	0	0	0	0
1st Allocation	2,634,970	0	129,169	76,026	50,031
Allocation Step 2					
Inbound - All Others	82,150	82,150	0	0	0
Reallocate Admin Costs		(82,150)	4,026	2,369	1,560
Unallocated Costs	0	0	0	0	0
2nd Allocation	82,150	0	4,026	2,369	1,560
Total For Insurance					
Schedule .3 Total	2,717,120	0	133,195	78,395	51,591

Town of Hempstead, New York
Analysis of Administrative Charges
2015 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	13,933	36,561	0	0	21,877
Tort Liability	0	0	893,230	0	0
Workers' Compensation	0	0	0	1,342,350	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	13,933	36,561	893,230	1,342,350	21,877
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	433	1,138	27,786	41,756	680
Unallocated Costs	0	0	0	0	0
1st Allocation	14,366	37,699	921,016	1,384,106	22,557
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	448	1,175	28,720	43,148	704
Unallocated Costs	0	0	0	0	0
2nd Allocation	448	1,175	28,720	43,148	704
Total For Insurance					
Schedule .3 Total	14,814	38,874	949,736	1,427,254	23,261

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - New Town Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	1,654	2.927641	3,782		3,782	115	3,897
Supervisor	8,334	14.751487	19,054		19,054	590	19,644
Town Clerk	13,209	23.380416	30,203		30,203	963	31,166
Town Attorney	9,217	16.314429	21,073		21,073	654	21,727
Information & Tech	5,207	9.216582	11,905		11,905	369	12,274
Town Board	4,165	7.372203	9,522		9,522	295	9,817
Tourism	560	0.991221	1,280		1,280	38	1,318
Building Department	11,197	19.819102	25,600		25,600	796	26,396
Board of Zoning	1,336	2.364769	3,054		3,054	93	3,147
Other Misc	1,617	2.862150	3,696		3,696	113	3,809
Schedule .4 Total for New Town Hall	56,496	100.000000	129,169		129,169	4,026	133,195

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Old Town Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	28,459	54.569335	41,485		41,485	1,300	42,785
Town Comptroller	9,084	17.418316	13,243		13,243	411	13,654
Human Resources	2,778	5.326737	4,050		4,050	125	4,175
Civil Service	2,732	5.238534	3,982		3,982	122	4,104
Engineering	5,640	10.814542	8,222		8,222	256	8,478
Highway Dept	1,947	3.733318	2,839		2,839	89	2,928
Credit Union	300	0.575242	437		437	13	450
IDA	1,212	2.323976	1,768		1,768	53	1,821
Schedule .4 Total for Old Town Hall	52,152	100.000000	76,026		76,026	2,369	78,395

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Annex Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	156	0.300468	150		150	4	154
Receiver of Taxes	14,454	27.839519	13,928		13,928	434	14,362
Public Safety	4,252	8.189680	4,097		4,097	125	4,222
Senior Enrichment	5,694	10.967083	5,487		5,487	169	5,656
Planning & Econ Dev	5,508	10.608833	5,308		5,308	163	5,471
Parks & Recreation	19,257	37.090469	18,557		18,557	588	19,145
Urban Renewal	2,598	5.003948	2,504		2,504	77	2,581
Schedule .4 Total for Annex Building	51,919	100.000000	50,031		50,031	1,560	51,591

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Merrick DPW Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Engineering	539	1.480729	212		212	6	218
DGS-Traffic Control	29,844	81.986758	11,779		11,779	371	12,150
Sanitation Utility	3,417	9.387105	1,348		1,348	41	1,389
CSEA	2,601	7.145408	1,027		1,027	30	1,057
Schedule .4 Total for Merrick DPW Bldg	36,401	100.000000	14,366		14,366	448	14,814

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Consrvt & Waterways	12,738	34.840405	13,135		13,135	415	13,550
DGS-Cemeteries	5,960	16.301523	6,145		6,145	188	6,333
Animal Shelter	7,211	19.723202	7,436		7,436	231	7,667
Other Misc	10,652	29.134870	10,983		10,983	341	11,324
Schedule .4 Total for Other Buildings	36,561	100.000000	37,699		37,699	1,175	38,874

Allocation Basis: Policy Costs by Department
Allocation Source: Town Comptroller-Analysis of Liability Insurance

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Tort Liability

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	30	44.776119	412,396		412,396	12,870	425,266
Engineering	10	14.925373	137,465		137,465	4,285	141,750
Public Safety	1	1.492537	13,747		13,747	428	14,175
DGS-Traffic Control	15	22.388060	206,197		206,197	6,427	212,624
Senior Enrichment	1	1.492537	13,747		13,747	428	14,175
Consrvt & Waterways	5	7.462687	68,732		68,732	2,142	70,874
DGS-Cemeteries	2	2.985075	27,493		27,493	857	28,350
Animal Shelter	3	4.477612	41,239		41,239	1,283	42,522
Schedule .4 Total for Tort Liability	67	100.000000	921,016		921,016	28,720	949,736

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Workers' Comp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	10,834,743	15.804411	218,747		218,747	6,837	225,584
Supervisor	1,615,149	2.355983	32,610		32,610	1,017	33,627
Town Comptroller	3,807,866	5.554453	76,879		76,879	2,396	79,275
Receiver of Taxes	3,838,639	5.599341	77,501		77,501	2,415	79,916
Town Clerk	4,593,900	6.701024	92,749		92,749	2,890	95,639
Town Attorney	3,745,544	5.463545	75,622		75,622	2,357	77,979
Human Resources	1,033,396	1.507393	20,864		20,864	652	21,516
Civil Service	916,852	1.337392	18,511		18,511	575	19,086
Engineering	2,983,046	4.351306	60,227		60,227	1,875	62,102
Information & Tech	2,934,977	4.281188	59,257		59,257	1,845	61,102
Public Safety	5,024,854	7.329647	101,450		101,450	3,161	104,611
DGS-Traffic Control	4,702,139	6.858910	94,935		94,935	2,958	97,893
Highway Dept	1,424,214	2.077471	28,755		28,755	895	29,650
Town Board	3,089,150	4.506077	62,369		62,369	1,944	64,313
Tourism	257,529	0.375652	5,200		5,200	160	5,360
Senior Enrichment	4,668,236	6.809456	94,250		94,250	2,938	97,188
Consrvt & Waterways	8,288,524	12.090293	167,342		167,342	5,217	172,559
DGS-Cemeteries	1,620,787	2.364207	32,723		32,723	1,019	33,742
Animal Shelter	3,175,649	4.632251	64,115		64,115	1,997	66,112
Schedule .4 Total for Workers' Comp	68,555,194	100.000000	1,384,106		1,384,106	43,148	1,427,254

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Public Officials

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Supervisor	10,939	50.002285	11,280		11,280	359	11,639
Receiver of Taxes	3,646	16.665905	3,759		3,759	115	3,874
Town Clerk	3,646	16.665905	3,759		3,759	115	3,874
Highway Dept	3,646	16.665905	3,759		3,759	115	3,874
Schedule .4 Total for Public Officials	21,877	100.000000	22,557		22,557	704	23,261

Allocation Basis: Policy Costs by Department
Allocation Source: Town Comptroller-Analysis of Liability Insurance

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 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
General Services	697,686	3,897	42,785	154	0
Supervisor	64,910	19,644	0	0	0
Town Comptroller	92,929	0	13,654	0	0
Receiver of Taxes	98,152	0	0	14,362	0
Town Clerk	130,679	31,166	0	0	0
Town Attorney	99,706	21,727	0	0	0
Human Resources	25,691	0	4,175	0	0
Civil Service	23,190	0	4,104	0	0
Engineering	212,548	0	8,478	0	218
Information & Tech	73,376	12,274	0	0	0
Public Safety	123,008	0	0	4,222	0
DGS-Traffic Control	322,667	0	0	0	12,150
Highway Dept	36,452	0	2,928	0	0
Town Board	74,130	9,817	0	0	0
Tourism	6,678	1,318	0	0	0
Senior Enrichment	117,019	0	0	5,656	0
Consrvtn & Waterways	256,983	0	0	0	0
DGS-Cemeteries	68,425	0	0	0	0
Animal Shelter	116,301	0	0	0	0
Building Department	26,396	26,396	0	0	0
Board of Zoning	3,147	3,147	0	0	0
Planning & Econ Dev	5,471	0	0	5,471	0
Sanitation Utility	1,389	0	0	0	1,389
Parks & Recreation	19,145	0	0	19,145	0
Credit Union	450	0	450	0	0
Urban Renewal	2,581	0	0	2,581	0
IDA	1,821	0	1,821	0	0
CSEA	1,057	0	0	0	1,057
Other Misc	15,133	3,809	0	0	0
Direct Bill	0	0	0	0	0
Total	2,717,120	133,195	78,395	51,591	14,814

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Other Buildings	Tort Liability	Workers' Comp	Public Officials
General Services	0	425,266	225,584	0
Supervisor	0	0	33,627	11,639
Town Comptroller	0	0	79,275	0
Receiver of Taxes	0	0	79,916	3,874
Town Clerk	0	0	95,639	3,874
Town Attorney	0	0	77,979	0
Human Resources	0	0	21,516	0
Civil Service	0	0	19,086	0
Engineering	0	141,750	62,102	0
Information & Tech	0	0	61,102	0
Public Safety	0	14,175	104,611	0
DGS-Traffic Control	0	212,624	97,893	0
Highway Dept	0	0	29,650	3,874
Town Board	0	0	64,313	0
Tourism	0	0	5,360	0
Senior Enrichment	0	14,175	97,188	0
Consrvtn & Waterways	13,550	70,874	172,559	0
DGS-Cemeteries	6,333	28,350	33,742	0
Animal Shelter	7,667	42,522	66,112	0
Building Department	0	0	0	0
Board of Zoning	0	0	0	0
Planning & Econ Dev	0	0	0	0
Sanitation Utility	0	0	0	0
Parks & Recreation	0	0	0	0
Credit Union	0	0	0	0
Urban Renewal	0	0	0	0
IDA	0	0	0	0
CSEA	0	0	0	0
Other Misc	11,324	0	0	0
Direct Bill	0	0	0	0
Total	38,874	949,736	1,427,254	23,261

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department General 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
2015 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:	16,935,247			16,935,247
Inbound Costs:				
Gen Fund-Undistributed	5,319,233	59,769	5,379,002	
Gen Fund-Debt Service	786,539	4,754	791,293	
Insurance	676,560	21,126	697,686	
General Services		2,851,605	2,851,605	
Supervisor		325,756	325,756	
Town Comptroller		611,669	611,669	
Receiver of Taxes		89,586	89,586	
Town Clerk		38,122	38,122	
Town Attorney		252,954	252,954	
Human Resources		142,690	142,690	
Civil Service		108,109	108,109	
Engineering		107,787	107,787	
Information & Tech		353,765	353,765	
Public Safety		3,784,925	3,784,925	
DGS-Traffic Control		1,087,348	1,087,348	
Town Board		632,376	632,376	
Total Allocated Additions:	<u>6,782,332</u>	<u>10,472,341</u>	<u>17,254,673</u>	17,254,673
Total To Be Allocated:	<u>23,717,579</u>	<u>10,472,341</u>		<u>34,189,920</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Total	G&A	DGS Admin	New/Old Town Hall	Annex Building
Wages & Benefits					
Salaries & Wages	10,834,743	0	1,161,699	1,939,455	926,796
Other Expense & Cost					
Maint of Equipment	120,601	0	15,835	26,424	12,627
Office Expense	13,406	0	1,760	2,936	1,404
Building Maintenance	435,201	0	0	207,007	98,922
Utilities	756,042	0	0	381,003	177,533
Rents-Space	276,402	0	0	104,975	49,400
Auto Expense	228,293	0	0	0	0
Fees & Services	54,926	0	7,212	12,034	5,751
Postage	2,513,625	0	0	0	0
Telephone & Radio	61,900	0	0	0	0
Rent Ofc Equipment	186,365	0	24,470	40,834	19,512
Eq Lease/Purchase	342,145	0	0	342,145	0
Clothing & Supplies	32,996	0	4,332	7,227	3,455
Reproduction	474,162	0	0	0	0
Photography	19,133	0	0	0	0
Microfilm	800	0	0	0	0
Gas (Utility)	261,096	0	0	178,589	16,452
Fuel Oil	235,870	0	0	0	0
Janitorial Supplies	86,628	0	0	53,305	25,473
Building Supplies	913	0	0	434	208
Departmental Total					
Expenditures Per Financial Statement	16,935,247				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	16,935,247	0	1,215,308	3,296,368	1,337,533
Allocation Step 1					
Inbound - Gen Fund-Undistributed: Fringe Benefits	5,319,233	0	570,327	952,160	455,003
Inbound - Gen Fund-Debt Service: Specific Depts	744,618	0	578,531	0	0
Inbound - Insurance: Workers' Comp	218,747	0	23,454	39,156	18,712
Inbound - All Others	499,734	0	65,596	109,516	52,331
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	23,717,579	0	2,453,216	4,397,200	1,863,579
Allocation Step 2					
Inbound - Gen Fund-Undistributed: Fringe Benefits	59,769	0	6,409	10,698	5,115
Inbound - Information & Tech: Appl & Tech Sprt	169,409	0	79,629	0	0
Inbound - Information & Tech: PC Support	184,356	0	99,557	0	0
Inbound - Public Safety: Security Services	3,784,925	0	0	3,340,253	417,537
Inbound - Gen Fund-Debt Service: Specific Depts	4,484	0	3,485	0	0
Inbound - Insurance: Workers' Comp	6,837	0	735	1,223	583

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Total	G&A	DGS Admin	New/Old Town Hall	Annex Building
Inbound - General Services: DGS Admin	1,281,859	0	0	323,356	154,520
Inbound - All Others	4,980,702	0	653,776	1,091,773	521,562
2nd Allocation	10,472,341	0	843,591	4,767,303	1,099,317
Total For General Services					
Schedule .3 Total	34,189,920	0	3,296,807	9,164,503	2,962,896

Town of Hempstead, New York
Analysis of Administrative Charges
2015 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	430,182	40,736	285,613	719,374	0
Other Expense & Cost					
Maint of Equipment	5,861	555	3,895	9,805	0
Office Expense	652	62	433	1,090	0
Building Maintenance	69,355	6,568	30,485	22,864	0
Utilities	63,388	0	100,197	33,921	0
Rents-Space	0	0	0	0	0
Auto Expense	0	0	0	228,293	0
Fees & Services	2,669	253	1,774	4,465	0
Postage	0	0	0	0	0
Telephone & Radio	0	0	0	0	0
Rent Ofc Equipment	9,057	857	6,020	15,151	0
Eq Lease/Purchase	0	0	0	0	0
Clothing & Supplies	1,604	152	1,066	2,683	0
Reproduction	0	0	0	0	0
Photography	0	0	0	0	0
Microfilm	0	0	0	0	0
Gas (Utility)	31,856	0	23,223	10,976	0
Fuel Oil	0	0	0	0	235,870
Janitorial Supplies	0	0	7,850	0	0
Building Supplies	145	14	64	48	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	614,769	49,197	460,620	1,048,670	235,870
Allocation Step 1					
Inbound - Gen Fund-Undistributed: Fringe Benefits	211,195	19,999	140,219	353,171	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	0	0	61,252	47,220
Inbound - Insurance: Workers' Comp	8,685	823	5,766	14,524	0
Inbound - All Others	24,290	2,302	16,128	40,618	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	858,939	72,321	622,733	1,518,235	283,090
Allocation Step 2					
Inbound - Gen Fund-Undistributed: Fringe Benefits	2,375	226	1,576	3,967	0
Inbound - Information & Tech: Appl & Tech Spt	0	0	0	9,786	0
Inbound - Information & Tech: PC Support	0	0	0	18,433	0
Inbound - Public Safety: Security Services	27,135	0	0	0	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	0	0	368	285
Inbound - Insurance: Workers' Comp	272	24	177	452	0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 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
Inbound - General Services: DGS Admin	71,723	6,792	47,619	119,937	0
Inbound - All Others	242,072	22,895	160,700	404,819	0
2nd Allocation	343,577	29,937	210,072	557,762	285
Total For General Services					
Schedule .3 Total	1,202,516	102,258	832,805	2,075,997	283,375

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Microfilm	Photography	Reproduction	Mail	Telephone
Wages & Benefits					
Salaries & Wages	220,567	732,909	1,868,856	418,536	105,434
Other Expense & Cost					
Maint of Equipment	3,003	9,986	25,471	5,704	1,435
Office Expense	334	1,110	2,831	634	160
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	1,368	4,548	11,600	2,598	654
Postage	0	0	0	2,513,625	0
Telephone & Radio	0	0	0	0	61,900
Rent Ofc Equipment	4,640	15,431	39,360	8,815	2,218
Eq Lease/Purchase	0	0	0	0	0
Clothing & Supplies	822	2,732	6,969	1,561	393
Reproduction	0	0	474,162	0	0
Photography	0	19,133	0	0	0
Microfilm	800	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 Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	231,534	785,849	2,429,249	2,951,473	172,194
Allocation Step 1					
Inbound - Gen Fund-Undistributed: Fringe Benefits	108,286	359,816	917,500	205,477	51,762
Inbound - Gen Fund-Debt Service: Specific Depts	0	0	40,798	0	16,817
Inbound - Insurance: Workers' Comp	4,454	14,797	37,731	8,450	2,128
Inbound - All Others	12,455	41,384	105,528	23,632	5,954
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	356,729	1,201,846	3,530,806	3,189,032	248,855
Allocation Step 2					
Inbound - Gen Fund-Undistributed: Fringe Benefits	1,217	4,043	10,309	2,309	581
Inbound - Information & Tech: Appl & Tech Sprt	0	0	79,994	0	0
Inbound - Information & Tech: PC Support	0	11,060	55,306	0	0
Inbound - Public Safety: Security Services	0	0	0	0	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	0	245	0	101
Inbound - Insurance: Workers' Comp	136	458	1,179	266	66

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Microfilm	Photography	Reproduction	Mail	Telephone
Inbound - General Services: DGS Admin	36,774	122,194	311,584	69,781	17,579
Inbound - All Others	124,092	412,434	1,051,740	235,528	59,311
2nd Allocation	162,219	550,189	1,510,357	307,884	77,638
Total For General Services					
Schedule .3 Total	518,948	1,752,035	5,041,163	3,496,916	326,493

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Other Departments	St. George's Church
<hr/>		
Wages & Benefits		
Salaries & Wages	1,984,586	0
Other Expense & Cost		
Maint of Equipment	0	0
Office Expense	0	0
Building Maintenance	0	0
Utilities	0	0
Rents-Space	0	122,027
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 Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	1,984,586	122,027
Allocation Step 1		
Inbound - Gen Fund-Undistributed: Fringe Benefits	974,318	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	0
Inbound - Insurance: Workers' Comp	40,067	0
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	2,998,971	122,027
Allocation Step 2		
Inbound - Gen Fund-Undistributed: Fringe Benefits	10,944	0
Inbound - Information & Tech: Appl & Tech Spt	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 - Insurance: Workers' Comp	1,266	0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Other Departments	St. George's Church
Inbound - General Services: DGS	0	0
Admin	0	0
Inbound - All Others	0	0
2nd Allocation	12,210	0
Total For General Services		
Schedule .3 Total	3,011,181	122,027

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services**

Activity - DGS Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	116	52.252252	1,281,859		1,281,859		1,281,859
DGS-Traffic Control	57	25.675676	629,880		629,880	453,622	1,083,502
DGS-Cemeteries	17	7.657658	187,860		187,860	135,297	323,157
Animal Shelter	32	14.414414	353,617		353,617	254,672	608,289
Schedule .4 Total for DGS Admin	222	100.000000	2,453,216		2,453,216	843,591	3,296,807

Allocation Basis: Employees Managed by Department
Allocation Source: General Services

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services**

Activity - New/Old Town Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	30,113	27.716111	1,218,732		1,218,732		1,218,732
Supervisor	8,334	7.670643	337,295		337,295	505,901	843,196
Town Comptroller	9,084	8.360945	367,648		367,648	551,430	919,078
Town Clerk	13,209	12.157610	534,594		534,594	801,831	1,336,425
Town Attorney	9,217	8.483359	373,030		373,030	559,497	932,527
Human Resources	2,778	2.556881	112,431		112,431	168,627	281,058
Civil Service	2,732	2.514542	110,570		110,570	165,842	276,412
Engineering	5,640	5.191076	228,262		228,262	342,366	570,628
Information & Tech	5,207	4.792541	210,737		210,737	316,076	526,813
Highway Dept	1,947	1.792026	78,800		78,800	118,190	196,990
Town Board	4,165	3.833481	168,566		168,566	252,832	421,398
Tourism	560	0.515426	22,664		22,664	33,992	56,656
Building Department	11,197	10.305758	453,164		453,164	679,691	1,132,855
Board of Zoning	1,336	1.229659	54,070		54,070	81,103	135,173
Credit Union	300	0.276121	12,141		12,141	18,203	30,344
IDA	1,212	1.115529	49,052		49,052	73,571	122,623
Other Misc	1,617	1.488292	65,444		65,444	98,151	163,595
Schedule .4 Total for New/Old Town Hall	108,648	100.000000	4,397,200		4,397,200	4,767,303	9,164,503

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services**

Activity - Annex Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	156	0.300468	5,599		5,599		5,599
Receiver of Taxes	14,454	27.839519	518,812		518,812	306,968	825,780
Public Safety	4,252	8.189680	152,621		152,621	90,296	242,917
Senior Enrichment	5,694	10.967083	204,381		204,381	120,931	325,312
Planning & Econ Dev	5,508	10.608833	197,706		197,706	116,976	314,682
Parks & Recreation	19,257	37.090469	691,208		691,208	408,972	1,100,180
Urban Renewal	2,598	5.003948	93,252		93,252	55,174	148,426
Schedule .4 Total for Annex Building	51,919	100.000000	1,863,579		1,863,579	1,099,317	2,962,896

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services**

Activity - Merrick DPW Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Engineering	539	1.480729	12,718		12,718	5,088	17,806
DGS-Traffic Control	29,844	81.986758	704,216		704,216	281,684	985,900
Sanitation Utility	3,417	9.387105	80,629		80,629	32,250	112,879
CSEA	2,601	7.145408	61,376		61,376	24,555	85,931
Schedule .4 Total for Merrick DPW Bldg	36,401	100.000000	858,939		858,939	343,577	1,202,516

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Cemetery Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DGS-Cemeteries	100.00	100.000000	72,321		72,321	29,937	102,258
Schedule .4 Total for Cemetery Bldg	100.00	100.000000	72,321		72,321	29,937	102,258

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

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Shelter	100.00	100.000000	622,733		622,733	210,072	832,805
Schedule .4 Total for Animal Shelter	100.00	100.000000	622,733		622,733	210,072	832,805

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

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Vehicle Maint

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	33,590	15.136972	229,815		229,815		229,815
Supervisor	345	0.155471	2,359		2,359	1,016	3,375
Town Comptroller	1,540	0.693984	10,536		10,536	4,553	15,089
Receiver of Taxes	1,314	0.592140	8,990		8,990	3,886	12,876
Town Clerk	4,089	1.842664	27,975		27,975	12,106	40,081
Town Attorney	1,153	0.519587	7,889		7,889	3,410	11,299
Human Resources	37	0.016674	253		253	105	358
Engineering	13,844	6.238650	94,717		94,717	40,999	135,716
Information & Tech	150	0.067596	1,027		1,027	438	1,465
Public Safety	49,621	22.361169	339,495		339,495	146,967	486,462
DGS-Traffic Control	24,346	10.971263	166,569		166,569	72,111	238,680
Town Board	1,199	0.540316	8,202		8,202	3,546	11,748
Senior Enrichment	28,553	12.867102	195,352		195,352	84,570	279,922
DGS-Cemeteries	54,937	24.756766	375,868		375,868	162,769	538,637
Animal Shelter	7,169	3.230633	49,050		49,050	21,230	70,280
DOOR	20	0.009013	138		138	56	194
Schedule .4 Total for Vehicle Maint	221,907	100.000000	1,518,235		1,518,235	557,762	2,075,997

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services**

Activity - Fuel/Oil Usage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	9,298	4.276102	12,105		12,105		12,105
Supervisor	2,569	1.181470	3,345		3,345	3	3,348
Town Comptroller	1,424	0.654890	1,854		1,854	2	1,856
Receiver of Taxes	2,160	0.993373	2,812		2,812	2	2,814
Town Clerk	4,373	2.011120	5,694		5,694	6	5,700
Town Attorney	2,118	0.974057	2,758		2,758	2	2,760
Human Resources	847	0.389531	1,103		1,103	1	1,104
Engineering	15,078	6.934295	19,631		19,631	21	19,652
Information & Tech	1,938	0.891276	2,523		2,523	2	2,525
Public Safety	46,077	21.190576	59,988		59,988	63	60,051
DGS-Traffic Control	14,372	6.609609	18,711		18,711	20	18,731
Town Board	1,202	0.552794	1,565		1,565	1	1,566
Senior Enrichment	56,201	25.846553	73,167		73,167	79	73,246
Consrvt & Waterways	23	0.010578	30		30		30
DGS-Cemeteries	31,271	14.381372	40,712		40,712	44	40,756
Animal Shelter	27,087	12.457172	35,265		35,265	37	35,302
DOOR	1,403	0.645232	1,827		1,827	2	1,829
Schedule .4 Total for Fuel/Oil Usage	217,441	100.000000	283,090		283,090	285	283,375

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services**

Activity - Microfilm

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	5	1.106195	3,945		3,945		3,945
Town Comptroller	68	15.044248	53,668		53,668	24,684	78,352
Town Clerk	3	0.663717	2,368		2,368	1,083	3,451
Town Attorney	3	0.663717	2,368		2,368	1,083	3,451
DGS-Traffic Control	1	0.221239	789		789	360	1,149
Town Board	2	0.442478	1,578		1,578	719	2,297
Building Department	362	80.088494	285,701		285,701	131,403	417,104
Parks & Recreation	6	1.327434	4,734		4,734	2,168	6,902
IDA	2	0.442478	1,578		1,578	719	2,297
Schedule .4 Total for Microfilm	452	100.000000	356,729		356,729	162,219	518,948

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

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Photography

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Supervisor	516	24.951644	299,880		299,880	137,273	437,153
Receiver of Taxes	75	3.626692	43,587		43,587	19,953	63,540
Town Clerk	355	17.166344	206,313		206,313	94,445	300,758
Public Safety	1	0.048356	582		582	257	839
Highway Dept	5	0.241779	2,906		2,906	1,325	4,231
Town Board	975	47.147003	566,632		566,632	259,442	826,074
Senior Enrichment	1	0.048356	582		582	257	839
DGS-Cemeteries	1	0.048356	582		582	257	839
Animal Shelter	2	0.096712	1,162		1,162	530	1,692
Other Misc	137	6.624758	79,620		79,620	36,450	116,070
Schedule .4 Total for Photography	2,068	100.000000	1,201,846		1,201,846	550,189	1,752,035

Allocation Basis: Work Orders by Department

Allocation Source: General Services

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Reproduction

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	52	2.192243	77,404		77,404		77,404
Supervisor	82	3.456998	122,060		122,060	53,383	175,443
Town Comptroller	31	1.306914	46,145		46,145	20,182	66,327
Receiver of Taxes	139	5.860034	206,907		206,907	90,492	297,399
Town Clerk	127	5.354132	189,043		189,043	82,677	271,720
Town Attorney	21	0.885329	31,258		31,258	13,668	44,926
Human Resources	17	0.716695	25,305		25,305	11,066	36,371
Civil Service	50	2.107926	74,427		74,427	32,545	106,972
Engineering	18	0.758853	26,792		26,792	11,712	38,504
Information & Tech	4	0.168634	5,955		5,955	2,597	8,552
Public Safety	17	0.716695	25,305		25,305	11,066	36,371
DGS-Traffic Control	26	1.096121	38,704		38,704	16,926	55,630
Highway Dept	60	2.529511	89,311		89,311	39,061	128,372
Town Board	625	26.349071	930,332		930,332	406,948	1,337,280
Tourism	33	1.391231	49,121		49,121	21,479	70,600
Senior Enrichment	338	14.249578	503,126		503,126	220,051	723,177
Consrvtm & Waterways	27	1.138280	40,192		40,192	17,577	57,769
DGS-Cemeteries	13	0.548061	19,350		19,350	8,463	27,813
Animal Shelter	41	1.728499	61,030		61,030	26,691	87,721
Building Department	161	6.787521	239,655		239,655	104,812	344,467
Board of Zoning	25	1.053963	37,213		37,213	16,273	53,486
Planning & Econ Dev	10	0.421585	14,886		14,886	6,504	21,390
Sanitation Utility	52	2.192243	77,404		77,404	33,849	111,253
Parks & Recreation	297	12.521079	442,093		442,093	193,351	635,444
Water Utility	63	2.655987	93,778		93,778	41,013	134,791
Credit Union	6	0.252951	8,932		8,932	3,898	12,830
Urban Renewal	3	0.126476	4,465		4,465	1,947	6,412
IDA	7	0.295110	10,421		10,421	4,549	14,970
CSEA	27	1.138280	40,192		40,192	17,577	57,769
Schedule .4 Total for Reproduction	2,372	100.000000	3,530,806		3,530,806	1,510,357	5,041,163

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

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Mail

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	1,563	0.054226	1,728		1,728		1,728
Supervisor	1,031,263	35.778102	1,140,976		1,140,976	110,215	1,251,191
Town Comptroller	23,142	0.802877	25,604		25,604	2,471	28,075
Receiver of Taxes	575,061	19.950867	636,239		636,239	61,461	697,700
Town Clerk	72,645	2.520308	80,374		80,374	7,760	88,134
Town Attorney	5,047	0.175098	5,584		5,584	536	6,120
Human Resources	3,246	0.112615	3,591		3,591	343	3,934
Civil Service	1,577	0.054712	1,744		1,744	164	1,908
Engineering	1,993	0.069144	2,205		2,205	205	2,410
Information & Tech	41	0.001422	45		45	1	46
Public Safety	234	0.008118	259		259	22	281
DGS-Traffic Control	473	0.016410	523		523	46	569
Highway Dept	2,523	0.087532	2,792		2,792	262	3,054
Town Board	1,073,055	37.228010	1,187,213		1,187,213	114,816	1,302,029
Tourism	18,083	0.627362	20,006		20,006	1,925	21,931
Senior Enrichment	1,929	0.066924	2,135		2,135	198	2,333
Consrvtm & Waterways	2,653	0.092042	2,936		2,936	277	3,213
DGS-Cemeteries	2,425	0.084132	2,684		2,684	251	2,935
Animal Shelter	1,628	0.056481	1,801		1,801	168	1,969
Building Department	35,910	1.245843	39,730		39,730	3,833	43,563
Board of Zoning	1,560	0.054122	1,725		1,725	159	1,884
Planning & Econ Dev	1,495	0.051867	1,654		1,654	151	1,805
Sanitation Utility	1,362	0.047253	1,507		1,507	139	1,646
Parks & Recreation	9,154	0.317584	10,128		10,128	975	11,103
Water Utility	2,325	0.080662	2,574		2,574	239	2,813
Urban Renewal	3,161	0.109666	3,497		3,497	331	3,828
IDA	1,085	0.037642	1,200		1,200	111	1,311
Other Misc	7,753	0.268979	8,578		8,578	825	9,403
Schedule .4 Total for Mail	2,882,386	100.000000	3,189,032		3,189,032	307,884	3,496,916

Allocation Basis: Yearly Mail Usage Costs by Department
Allocation Source: General Services

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - Telephone

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	112	8.205128	20,418		20,418		20,418
Supervisor	47	3.443223	8,568		8,568	2,911	11,479
Town Comptroller	63	4.615385	11,485		11,485	3,893	15,378
Receiver of Taxes	70	5.128205	12,761		12,761	4,331	17,092
Town Clerk	80	5.860806	14,585		14,585	4,955	19,540
Town Attorney	45	3.296703	8,203		8,203	2,785	10,988
Human Resources	19	1.391941	3,463		3,463	1,170	4,633
Civil Service	15	1.098901	2,734		2,734	925	3,659
Engineering	24	1.758242	4,376		4,376	1,481	5,857
Information & Tech	58	4.249084	10,574		10,574	3,586	14,160
Public Safety	41	3.003663	7,475		7,475	2,535	10,010
Highway Dept	65	4.761905	11,851		11,851	4,019	15,870
Town Board	48	3.516484	8,751		8,751	2,967	11,718
Tourism	5	0.366300	913		913	304	1,217
Senior Enrichment	29	2.124542	5,286		5,286	1,793	7,079
Consrvtn & Waterways	131	9.597070	23,889		23,889	8,249	32,138
DGS-Cemeteries	8	0.586081	1,457		1,457	493	1,950
Animal Shelter	36	2.637363	6,563		6,563	2,224	8,787
Building Department	106	7.765568	19,324		19,324	6,563	25,887
Board of Zoning	12	0.879121	2,188		2,188	739	2,927
Planning & Econ Dev	36	2.637363	6,563		6,563	2,224	8,787
T/H Lighting District	30	2.197802	5,470		5,470	1,853	7,323
Sanitation Utility	113	8.278388	20,601		20,601	6,997	27,598
Parks & Recreation	101	7.399267	18,414		18,414	6,255	24,669
Water Utility	56	4.102564	10,210		10,210	3,464	13,674
Urban Renewal	9	0.659341	1,639		1,639	553	2,192
IDA	6	0.439560	1,094		1,094	369	1,463
Schedule .4 Total for Telephone	1,365	100.000000	248,855		248,855	77,638	326,493

Allocation Basis: Telephone Extensions by Department
Allocation Source: General Services

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services**

Activity - Other Departments

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Supervisor	731,880	36.878221	1,105,967		1,105,967	4,505	1,110,472
Information & Tech	88,539	4.461333	133,795		133,795	543	134,338
DGS-Traffic Control	240,236	12.105094	363,028		363,028	1,478	364,506
Animal Shelter	67,705	3.411543	102,312		102,312	417	102,729
Parks & Recreation	60,779	3.062553	91,845		91,845	374	92,219
CSEA	92,637	4.667825	139,987		139,987	570	140,557
Other Misc	702,810	35.413431	1,062,037		1,062,037	4,323	1,066,360
Schedule .4 Total for Other Departments	1,984,586	100.000000	2,998,971		2,998,971	12,210	3,011,181

Allocation Basis: Salaries and Wages by Department
Allocation Source: General Services-Salary and Wage Analysis

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department General Services

Activity - St. George's Church

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Other Misc	100.00	100.000000	122,027		122,027		122,027
Schedule .4 Total for St. George's Church	100.00	100.000000	122,027		122,027	0	122,027

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 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
General Services	2,851,605	1,281,859	1,218,732	5,599	0
Supervisor	3,835,657	0	843,196	0	0
Town Comptroller	1,124,155	0	919,078	0	0
Receiver of Taxes	1,917,201	0	0	825,780	0
Town Clerk	2,065,809	0	1,336,425	0	0
Town Attorney	1,012,071	0	932,527	0	0
Human Resources	327,458	0	281,058	0	0
Civil Service	388,951	0	276,412	0	0
Engineering	790,573	0	570,628	0	17,806
Information & Tech	687,899	0	526,813	0	0
Public Safety	836,931	0	0	242,917	0
DGS-Traffic Control	2,748,667	1,083,502	0	0	985,900
Highway Dept	348,517	0	196,990	0	0
Town Board	3,914,110	0	421,398	0	0
Tourism	150,404	0	56,656	0	0
Senior Enrichment	1,411,908	0	0	325,312	0
Consvrtn & Waterways	93,150	0	0	0	0
DGS-Cemeteries	1,038,345	323,157	0	0	0
Animal Shelter	1,749,574	608,289	0	0	0
Building Department	1,963,876	0	1,132,855	0	0
Board of Zoning	193,470	0	135,173	0	0
Planning & Econ Dev	346,664	0	0	314,682	0
T/H Lighting District	7,323	0	0	0	0
Sanitation Utility	253,376	0	0	0	112,879
Parks & Recreation	1,870,517	0	0	1,100,180	0
Water Utility	151,278	0	0	0	0
Credit Union	43,174	0	30,344	0	0
Urban Renewal	160,858	0	0	148,426	0
IDA	142,664	0	122,623	0	0
CSEA	284,257	0	0	0	85,931
DOOR	2,023	0	0	0	0
Other Misc	1,477,455	0	163,595	0	0
Direct Bill	0	0	0	0	0
Total	34,189,920	3,296,807	9,164,503	2,962,896	1,202,516

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department General Services**

Receiving Department	Cemetery Bldg	Animal Shelter	Vehicle Maint	Fuel/Oil Usage	Microfilm
General Services	0	0	229,815	12,105	3,945
Supervisor	0	0	3,375	3,348	0
Town Comptroller	0	0	15,089	1,856	78,352
Receiver of Taxes	0	0	12,876	2,814	0
Town Clerk	0	0	40,081	5,700	3,451
Town Attorney	0	0	11,299	2,760	3,451
Human Resources	0	0	358	1,104	0
Civil Service	0	0	0	0	0
Engineering	0	0	135,716	19,652	0
Information & Tech	0	0	1,465	2,525	0
Public Safety	0	0	486,462	60,051	0
DGS-Traffic Control	0	0	238,680	18,731	1,149
Highway Dept	0	0	0	0	0
Town Board	0	0	11,748	1,566	2,297
Tourism	0	0	0	0	0
Senior Enrichment	0	0	279,922	73,246	0
Consrvtn & Waterways	0	0	0	30	0
DGS-Cemeteries	102,258	0	538,637	40,756	0
Animal Shelter	0	832,805	70,280	35,302	0
Building Department	0	0	0	0	417,104
Board of Zoning	0	0	0	0	0
Planning & Econ Dev	0	0	0	0	0
T/H Lighting District	0	0	0	0	0
Sanitation Utility	0	0	0	0	0
Parks & Recreation	0	0	0	0	6,902
Water Utility	0	0	0	0	0
Credit Union	0	0	0	0	0
Urban Renewal	0	0	0	0	0
IDA	0	0	0	0	2,297
CSEA	0	0	0	0	0
DOOR	0	0	194	1,829	0
Other Misc	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	102,258	832,805	2,075,997	283,375	518,948

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department General Services**

Receiving Department	Photography	Reproduction	Mail	Telephone	Other Departments
General Services	0	77,404	1,728	20,418	0
Supervisor	437,153	175,443	1,251,191	11,479	1,110,472
Town Comptroller	0	66,327	28,075	15,378	0
Receiver of Taxes	63,540	297,399	697,700	17,092	0
Town Clerk	300,758	271,720	88,134	19,540	0
Town Attorney	0	44,926	6,120	10,988	0
Human Resources	0	36,371	3,934	4,633	0
Civil Service	0	106,972	1,908	3,659	0
Engineering	0	38,504	2,410	5,857	0
Information & Tech	0	8,552	46	14,160	134,338
Public Safety	839	36,371	281	10,010	0
DGS-Traffic Control	0	55,630	569	0	364,506
Highway Dept	4,231	128,372	3,054	15,870	0
Town Board	826,074	1,337,280	1,302,029	11,718	0
Tourism	0	70,600	21,931	1,217	0
Senior Enrichment	839	723,177	2,333	7,079	0
Consrvtn & Waterways	0	57,769	3,213	32,138	0
DGS-Cemeteries	839	27,813	2,935	1,950	0
Animal Shelter	1,692	87,721	1,969	8,787	102,729
Building Department	0	344,467	43,563	25,887	0
Board of Zoning	0	53,486	1,884	2,927	0
Planning & Econ Dev	0	21,390	1,805	8,787	0
T/H Lighting District	0	0	0	7,323	0
Sanitation Utility	0	111,253	1,646	27,598	0
Parks & Recreation	0	635,444	11,103	24,669	92,219
Water Utility	0	134,791	2,813	13,674	0
Credit Union	0	12,830	0	0	0
Urban Renewal	0	6,412	3,828	2,192	0
IDA	0	14,970	1,311	1,463	0
CSEA	0	57,769	0	0	140,557
DOOR	0	0	0	0	0
Other Misc	116,070	0	9,403	0	1,066,360
Direct Bill	0	0	0	0	0
Total	1,752,035	5,041,163	3,496,916	326,493	3,011,181

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department General Services**

Receiving Department	St. George's Church
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
Consvrtn & Waterways	0
DGS-Cemeteries	0
Animal Shelter	0
Building Department	0
Board of Zoning	0
Planning & Econ Dev	0
T/H Lighting District	0
Sanitation Utility	0
Parks & Recreation	0
Water Utility	0
Credit Union	0
Urban Renewal	0
IDA	0
CSEA	0
DOOR	0
Other Misc	122,027
Direct Bill	0
Total	<u>122,027</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Supervisor

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
2015 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:	1,672,200			1,672,200
Inbound Costs:				
Gen Fund-Undistributed	814,401	9,148	823,549	
Gen Fund-Debt Service	25,505	150	25,655	
Insurance	62,944	1,966	64,910	
General Services	3,020,450	815,207	3,835,657	
Supervisor		31,525	31,525	
Town Comptroller		42,531	42,531	
Receiver of Taxes		8,846	8,846	
Town Clerk		52,080	52,080	
Town Attorney		10,158	10,158	
Human Resources		13,807	13,807	
Civil Service		10,456	10,456	
Information & Tech		270,940	270,940	
DGS-Traffic Control		1,087,348	1,087,348	
Town Board		61,196	61,196	
Total Allocated Additions:	3,923,300	2,415,358	6,338,658	6,338,658
Total To Be Allocated:	5,595,500	2,415,358		8,010,858

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Supervisor

	Total	G&A	Administration	Elected Supervsr**
Wages & Benefits				
Salaries & Wages	1,615,149	0	1,454,405	160,744
Other Expense & Cost				
Office Equipment	8,926	0	8,038	888
Office Expense	48,125	0	43,337	4,788
Departmental Total				
Expenditures Per Financial Statement	1,672,200			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	1,672,200	0	1,505,780	166,420
Allocation Step 1				
Inbound - All Others	3,923,300	0	3,532,930	390,370
Reallocate Admin Costs		0	0	0
Unallocated Costs	(556,790)	0	0	(556,790)
1st Allocation	5,038,710	0	5,038,710	0
Allocation Step 2				
Inbound - All Others	2,415,358	0	2,175,106	240,252
Unallocated Costs	(240,252)	0	0	(240,252)
2nd Allocation	2,175,106	0	2,175,106	0
Total For Supervisor				
Schedule .3 Total	7,213,816	0	7,213,816	0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Supervisor

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	124	6.465068	325,756		325,756		325,756
Supervisor	12	0.625652	31,525		31,525		31,525
Town Comptroller	45	2.346194	118,219		118,219	54,926	173,145
Receiver of Taxes	45	2.346194	118,219		118,219	54,926	173,145
Town Clerk	47	2.450469	123,473		123,473	57,367	180,840
Town Attorney	38	1.981230	99,827		99,827	46,381	146,208
Human Resources	11	0.573514	28,897		28,897	13,415	42,312
Civil Service	10	0.521376	26,272		26,272	12,201	38,473
Engineering	24	1.251303	63,049		63,049	29,298	92,347
Information & Tech	29	1.511992	76,184		76,184	35,393	111,577
Public Safety	58	3.023983	152,369		152,369	70,798	223,167
DGS-Traffic Control	57	2.971846	149,742		149,742	69,568	219,310
Highway Dept	20	1.042753	52,542		52,542	24,408	76,950
Town Board	37	1.929093	97,200		97,200	45,158	142,358
Tourism	3	0.156413	7,880		7,880	3,655	11,535
Senior Enrichment	55	2.867570	144,488		144,488	67,132	211,620
Consrvtm & Waterways	81	4.223149	212,791		212,791	98,869	311,660
DGS-Cemeteries	17	0.886340	44,659		44,659	20,744	65,403
Animal Shelter	32	1.668405	84,067		84,067	39,064	123,131
Building Department	92	4.796663	241,689		241,689	112,293	353,982
Board of Zoning	15	0.782065	39,404		39,404	18,306	57,710
Planning & Econ Dev	11	0.573514	28,897		28,897	13,415	42,312
Part Town Highway Fd	193	10.062565	507,023		507,023	235,577	742,600
Parking Fields	5	0.260688	13,134		13,134	6,098	19,232
Sanitation Utility	390	20.333681	1,024,555		1,024,555	476,037	1,500,592
Parks & Recreation	398	20.750783	1,045,581		1,045,581	485,853	1,531,434
Water Utility	69	3.597497	181,268		181,268	84,224	265,492
Schedule .4 Total for Administration	1,918	100.000000	5,038,710		5,038,710	2,175,106	7,213,816

Allocation Basis: Employees (Head Count) by Department
Allocation Source: Town Comptroller

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Supervisor**

Receiving Department	Total	Administration
General Services	325,756	325,756
Supervisor	31,525	31,525
Town Comptroller	173,145	173,145
Receiver of Taxes	173,145	173,145
Town Clerk	180,840	180,840
Town Attorney	146,208	146,208
Human Resources	42,312	42,312
Civil Service	38,473	38,473
Engineering	92,347	92,347
Information & Tech	111,577	111,577
Public Safety	223,167	223,167
DGS-Traffic Control	219,310	219,310
Highway Dept	76,950	76,950
Town Board	142,358	142,358
Tourism	11,535	11,535
Senior Enrichment	211,620	211,620
Consrvtn & Waterways	311,660	311,660
DGS-Cemeteries	65,403	65,403
Animal Shelter	123,131	123,131
Building Department	353,982	353,982
Board of Zoning	57,710	57,710
Planning & Econ Dev	42,312	42,312
Part Town Highway Fd	742,600	742,600
Parking Fields	19,232	19,232
Sanitation Utility	1,500,592	1,500,592
Parks & Recreation	1,531,434	1,531,434
Water Utility	265,492	265,492
Direct Bill	0	0
Total	7,213,816	7,213,816

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Town Comptroller

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 2015 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 2015 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
2015 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:	3,900,572			3,900,572
Inbound Costs:				
Gen Fund-Undistributed	2,263,848	25,438	2,289,286	
Gen Fund-Debt Service	51,768	308	52,076	
Insurance	90,122	2,807	92,929	
General Services	516,940	607,215	1,124,155	
Supervisor	118,219	54,926	173,145	
Town Comptroller		127,300	127,300	
Receiver of Taxes		20,636	20,636	
Town Clerk		36,938	36,938	
Town Attorney		38,105	38,105	
Human Resources		51,779	51,779	
Civil Service		39,234	39,234	
Information & Tech		980,140	980,140	
DGS-Traffic Control		543,675	543,675	
Town Board		229,486	229,486	
Total Allocated Additions:	<u>3,040,897</u>	<u>2,757,987</u>	5,798,884	5,798,884
Total To Be Allocated:	<u>6,941,469</u>	<u>2,757,987</u>		<u>9,699,456</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Comptroller

	Total	G&A	Acctng/Accts Payable	Budget	Cash Management
Wages & Benefits					
Salaries & Wages	3,807,866	838,045	564,586	197,476	112,485
Other Expense & Cost					
Maint of Equipment	2,133	469	316	111	63
Office Expense	27,432	6,038	4,068	1,424	809
Stockroom Supplies	52,888	11,641	7,843	2,745	1,560
Rent Office Equipment	8,791	1,935	1,304	456	259
Printing	1,462	322	217	76	43
Departmental Total					
Expenditures Per Financial Statement	3,900,572				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	3,900,572	858,450	578,334	202,288	115,219
Allocation Step 1					
Inbound - Gen Fund-Undistributed: Fees & Services	394,406	0	319,479	0	1,426
Inbound - Gen Fund-Debt Service: Specific Depts	39,448	3,952	0	0	0
Inbound - All Others	2,607,043	0	495,617	173,352	98,742
Reallocate Admin Costs		(862,402)	163,942	57,350	32,685
Unallocated Costs	0	0	0	0	0
1st Allocation	6,941,469	0	1,557,372	432,990	248,072
Allocation Step 2					
Inbound - Gen Fund-Undistributed: Fees & Services	4,434	0	3,592	0	16
Inbound - Gen Fund-Debt Service: Specific Depts	237	24	0	0	0
Inbound - All Others	2,753,316	0	523,404	183,003	104,225
Reallocate Admin Costs		(24)	4	1	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,757,987	0	527,000	183,004	104,241
Total For Town Comptroller					
Schedule .3 Total	9,699,456	0	2,084,372	615,994	352,313

Town of Hempstead, New York
Analysis of Administrative Charges
2015 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	125,917	472,642	1,202,973	132,927	160,815
Other Expense & Cost					
Maint of Equipment	71	265	674	74	90
Office Expense	908	3,404	8,666	957	1,158
Stockroom Supplies	1,751	6,563	16,707	1,846	2,232
Rent Office Equipment	291	1,091	2,777	307	371
Printing	48	181	462	51	62
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	128,986	484,146	1,232,259	136,162	164,728
Allocation Step 1					
Inbound - Gen Fund-Undistributed: Fees & Services	0	73,501	0	0	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	35,496	0	0	0
Inbound - All Others	110,534	414,909	1,056,033	116,688	141,168
Reallocate Admin Costs	36,566	137,208	349,359	38,636	46,656
Unallocated Costs	0	0	0	0	0
1st Allocation	276,086	1,145,260	2,637,651	291,486	352,552
Allocation Step 2					
Inbound - Gen Fund-Undistributed: Fees & Services	0	826	0	0	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	213	0	0	0
Inbound - All Others	116,701	438,121	1,115,671	123,178	149,013
Reallocate Admin Costs	0	3	15	0	1
Unallocated Costs	0	0	0	0	0
2nd Allocation	116,701	439,163	1,115,686	123,178	149,014
Total For Town Comptroller					
Schedule .3 Total	392,787	1,584,423	3,753,337	414,664	501,566

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Comptroller

Activity - Acctng/Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gen Fund-Undistributed	2,522	7.436018	115,806		115,806		115,806
Insurance	1,217	3.588277	55,882		55,882		55,882
General Services	2,175	6.412902	99,873		99,873		99,873
Supervisor	103	0.303691	4,728		4,728		4,728
Town Comptroller	255	0.751858	11,708		11,708		11,708
Receiver of Taxes	104	0.306640	4,774		4,774	1,980	6,754
Town Clerk	375	1.105673	17,220		17,220	7,147	24,367
Town Attorney	267	0.787239	12,261		12,261	5,089	17,350
Human Resources	55	0.162165	2,525		2,525	1,044	3,569
Civil Service	100	0.294846	4,591		4,591	1,903	6,494
Engineering	107	0.315485	4,913		4,913	2,037	6,950
Information & Tech	304	0.896332	13,960		13,960	5,791	19,751
Public Safety	252	0.743012	11,572		11,572	4,799	16,371
DGS-Traffic Control	250	0.737115	11,479		11,479	4,760	16,239
Highway Dept	163	0.480599	7,484		7,484	3,102	10,586
Town Board	232	0.684043	10,653		10,653	4,417	15,070
Civil Defense	2	0.005897	91		91	30	121
Publicity	3	0.008845	137		137	47	184
Tourism	77	0.227031	3,534		3,534	1,463	4,997
Senior Enrichment	864	2.547470	39,673		39,673	16,469	56,142
Consrvt & Waterways	1,371	4.042340	62,954		62,954	26,138	89,092
DGS-Cemeteries	228	0.672249	10,470		10,470	4,339	14,809
Animal Shelter	596	1.757283	27,366		27,366	11,360	38,726
Building Department	1,864	5.495931	85,593		85,593	35,530	121,123
Board of Zoning	484	1.427055	22,225		22,225	9,228	31,453
Planning & Econ Dev	189	0.557259	8,678		8,678	3,599	12,277
Part Town Undistrib	903	2.662460	41,464		41,464	17,211	58,675
Part Town Highway Fd	3,982	11.740771	182,848		182,848	75,904	258,752
Fire Protectn Districts	217	0.639816	9,963		9,963	4,130	14,093
T/H Lighting District	317	0.934662	14,555		14,555	6,040	20,595
Library Districts	107	0.315485	4,913		4,913	2,037	6,950
Parking Fields	804	2.370563	36,920		36,920	15,328	52,248
Sanitation Utility	6,143	18.112398	282,089		282,089	117,223	399,312
Parks & Recreation	5,141	15.158038	236,066		236,066	98,003	334,069
Water Utility	2,143	6.318552	98,404		98,404	40,852	139,256
Schedule .4 Total for Acctng/Accts Payable	33,916	100.000000	1,557,372		1,557,372	527,000	2,084,372

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
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Comptroller

Activity - Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gen Fund-Undistributed	43,215,237	6.660564	28,840		28,840		28,840
Gen Fund-Debt Service	7,183,856	1.107214	4,794		4,794		4,794
Insurance	2,555,477	0.393864	1,706		1,706		1,706
General Services	16,935,247	2.610151	11,301		11,301		11,301
Supervisor	1,672,200	0.257728	1,115		1,115		1,115
Town Comptroller	3,900,572	0.601177	2,602		2,602		2,602
Receiver of Taxes	4,259,585	0.656510	2,842		2,842	1,355	4,197
Town Clerk	4,699,540	0.724318	3,135		3,135	1,495	4,630
Town Attorney	4,126,703	0.636030	2,755		2,755	1,315	4,070
Human Resources	1,036,618	0.159769	690		690	318	1,008
Civil Service	926,026	0.142724	616		616	284	900
Engineering	3,001,427	0.462596	2,003		2,003	949	2,952
Information & Tech	4,159,489	0.641083	2,776		2,776	1,322	4,098
Public Safety	5,136,041	0.791594	3,426		3,426	1,629	5,055
DGS-Traffic Control	5,058,981	0.779717	3,373		3,373	1,608	4,981
Highway Dept	1,436,674	0.221428	957		957	454	1,411
Town Board	3,166,928	0.488104	2,112		2,112	1,004	3,116
Civil Defense	19,809	0.003053	13		13	3	16
Publicity	49,439	0.007620	31		31	10	41
Tourism	311,248	0.047971	208		208	92	300
Senior Enrichment	5,168,923	0.796662	3,449		3,449	1,640	5,089
Housing Authority	11,667	0.001798	7		7	1	8
Consrvtm & Waterways	9,674,266	1.491050	6,455		6,455	3,081	9,536
DGS-Cemeteries	1,964,139	0.302724	1,310		1,310	622	1,932
Apportioned Costs	30,946,802	4.769687	20,652		20,652	9,877	30,529
Animal Shelter	3,807,624	0.586851	2,540		2,540	1,214	3,754
Building Department	17,494,637	2.696367	11,673		11,673	5,580	17,253
Board of Zoning	3,808,630	0.587006	2,541		2,541	1,214	3,755
Planning & Econ Dev	2,631,019	0.405507	1,755		1,755	833	2,588
Part Town Undistrib	6,153,686	0.948439	4,105		4,105	1,963	6,068
Part Town Highway Fd	72,722,265	11.208346	48,530		48,530	23,210	71,740
Fire Protectn Districts	5,759,301	0.887654	3,844		3,844	1,833	5,677
T/H Lighting District	10,400,950	1.603050	6,942		6,942	3,313	10,255
Library Districts	1,344,206	0.207176	897		897	426	1,323
Parking Fields	8,996,995	1.386665	6,005		6,005	2,869	8,874
Sanitation Utility	173,237,375	26.700279	115,637		115,637	55,458	171,095
Parks & Recreation	140,156,378	21.601653	93,532		93,532	44,724	138,256
Water Utility	41,691,899	6.425779	27,821		27,821	13,308	41,129
Schedule .4 Total for Budget	648,821,859	99.999908	432,990		432,990	183,004	615,994

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

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Comptroller

Activity - Cash Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gen Fund-Undistributed	163,496,706	25.484575	63,221		63,221		63,221
Town Clerk	1,002,456	0.156255	388		388	209	597
Highway Dept	1,114,771	0.173762	431		431	232	663
Senior Enrichment	49,820	0.007766	19		19	8	27
Consrvt & Waterways	1,972,945	0.307527	761		761	427	1,188
DGS-Cemeteries	1,453,547	0.226567	561		561	305	866
Animal Shelter	70,742	0.011027	27		27	10	37
Building Department	11,540,533	1.798847	4,463		4,463	2,509	6,972
Board of Zoning	430,250	0.067064	165		165	86	251
Planning & Econ Dev	57,238	0.008922	20		20	8	28
Part Town Undistrib	19,370,684	3.019349	7,490		7,490	4,210	11,700
Part Town Highway Fd	66,862,352	10.421975	25,852		25,852	14,579	40,431
Fire Protectn Districts	5,446,170	0.848906	2,105		2,105	1,186	3,291
T/H Lighting District	12,324,004	1.920968	4,767		4,767	2,685	7,452
Library Districts	1,317,987	0.205437	509		509	277	786
Parking Fields	8,433,959	1.314619	3,263		3,263	1,833	5,096
Sanitation Utility	168,776,130	26.307490	65,268		65,268	36,904	102,172
Parks & Recreation	137,024,733	21.358333	52,984		52,984	29,873	82,857
Water Utility	40,806,607	6.360611	15,778		15,778	8,900	24,678
Schedule .4 Total for Cash Management	641,551,634	100.000000	248,072		248,072	104,241	352,313

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
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Comptroller

Activity - Data Entry

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gen Fund-Undistributed	2,586	6.568119	18,132		18,132		18,132
Insurance	1,218	3.093569	8,541		8,541		8,541
General Services	2,975	7.556131	20,861		20,861		20,861
Supervisor	158	0.401300	1,107		1,107		1,107
Town Comptroller	413	1.048969	2,896		2,896		2,896
Receiver of Taxes	166	0.421619	1,162		1,162	601	1,763
Town Clerk	509	1.292797	3,570		3,570	1,848	5,418
Town Attorney	293	0.744184	2,056		2,056	1,060	3,116
Human Resources	61	0.154932	427		427	211	638
Civil Service	116	0.294626	812		812	418	1,230
Engineering	136	0.345423	954		954	488	1,442
Information & Tech	410	1.041349	2,874		2,874	1,490	4,364
Public Safety	327	0.830539	2,291		2,291	1,190	3,481
DGS-Traffic Control	393	0.998171	2,756		2,756	1,427	4,183
Highway Dept	193	0.490196	1,353		1,353	700	2,053
Town Board	328	0.833079	2,298		2,298	1,195	3,493
Civil Defense	6	0.015239	42		42	18	60
Publicity	3	0.007620	20		20	8	28
Tourism	90	0.228589	629		629	317	946
Senior Enrichment	961	2.440821	6,739		6,739	3,497	10,236
Housing Authority	2	0.005080	14		14	4	18
Consrvtn & Waterways	1,905	4.838464	13,357		13,357	6,937	20,294
DGS-Cemeteries	300	0.761963	2,103		2,103	1,085	3,188
Animal Shelter	969	2.461140	6,796		6,796	3,530	10,326
Building Department	2,058	5.227065	14,431		14,431	7,499	21,930
Board of Zoning	495	1.257239	3,471		3,471	1,797	5,268
Planning & Econ Dev	205	0.520675	1,440		1,440	740	2,180
Part Town Undistrib	905	2.298588	6,346		6,346	3,296	9,642
Part Town Highway Fd	4,410	11.200853	30,924		30,924	16,075	46,999
Fire Protectn Districts	217	0.551153	1,523		1,523	783	2,306
T/H Lighting District	485	1.231840	3,399		3,399	1,762	5,161
Library Districts	107	0.271767	749		749	388	1,137
Parking Fields	831	2.110637	5,826		5,826	3,023	8,849
Sanitation Utility	6,714	17.052728	47,095		47,095	24,599	71,694
Parks & Recreation	6,011	15.267195	42,151		42,151	21,911	64,062
Water Utility	2,416	6.136341	16,941		16,941	8,804	25,745
Schedule .4 Total for Data Entry	39,372	100.000000	276,086		276,086	116,701	392,787

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
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Comptroller**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	124	6.465068	74,041		74,041		74,041
Supervisor	12	0.625652	7,166		7,166		7,166
Town Comptroller	45	2.346194	26,871		26,871		26,871
Receiver of Taxes	45	2.346194	26,871		26,871	11,375	38,246
Town Clerk	47	2.450469	28,063		28,063	11,884	39,947
Town Attorney	38	1.981230	22,689		22,689	9,607	32,296
Human Resources	11	0.573514	6,568		6,568	2,782	9,350
Civil Service	10	0.521376	5,970		5,970	2,521	8,491
Engineering	24	1.251303	14,330		14,330	6,062	20,392
Information & Tech	29	1.511992	17,315		17,315	7,333	24,648
Public Safety	58	3.023983	34,633		34,633	14,660	49,293
DGS-Traffic Control	57	2.971846	34,033		34,033	14,414	48,447
Highway Dept	20	1.042753	11,942		11,942	5,056	16,998
Town Board	37	1.929093	22,092		22,092	9,348	31,440
Tourism	3	0.156413	1,792		1,792	750	2,542
Senior Enrichment	55	2.867570	32,839		32,839	13,903	46,742
Consrvtm & Waterways	81	4.223149	48,364		48,364	20,479	68,843
DGS-Cemeteries	17	0.886340	10,150		10,150	4,292	14,442
Animal Shelter	32	1.668405	19,108		19,108	8,090	27,198
Building Department	92	4.796663	54,935		54,935	23,262	78,197
Board of Zoning	15	0.782065	8,956		8,956	3,789	12,745
Planning & Econ Dev	11	0.573514	6,568		6,568	2,782	9,350
Part Town Highway Fd	193	10.062565	115,242		115,242	48,795	164,037
Parking Fields	5	0.260688	2,985		2,985	1,263	4,248
Sanitation Utility	390	20.333681	232,874		232,874	98,600	331,474
Parks & Recreation	398	20.750783	237,665		237,665	100,670	338,335
Water Utility	69	3.597497	41,198		41,198	17,446	58,644
Schedule .4 Total for Payroll	1,918	100.000000	1,145,260		1,145,260	439,163	1,584,423

Allocation Basis: Employees (Head Count) by Department
Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Comptroller

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gen Fund-Undistributed	64	1.173021	30,940		30,940		30,940
Insurance	1	0.018328	482		482		482
General Services	800	14.662757	386,751		386,751		386,751
Supervisor	55	1.008065	26,590		26,590		26,590
Town Comptroller	158	2.895894	76,383		76,383		76,383
Receiver of Taxes	62	1.136364	29,973		29,973	15,794	45,767
Town Clerk	134	2.456012	64,781		64,781	34,147	98,928
Town Attorney	26	0.476540	12,569		12,569	6,626	19,195
Human Resources	6	0.109971	2,900		2,900	1,527	4,427
Civil Service	16	0.293255	7,736		7,736	4,069	11,805
Engineering	29	0.531525	14,019		14,019	7,387	21,406
Information & Tech	106	1.942815	51,245		51,245	27,013	78,258
Public Safety	75	1.374633	36,258		36,258	19,111	55,369
DGS-Traffic Control	143	2.620968	69,131		69,131	36,440	105,571
Highway Dept	30	0.549853	14,504		14,504	7,641	22,145
Town Board	96	1.759531	46,411		46,411	24,468	70,879
Civil Defense	4	0.073314	1,934		1,934	1,016	2,950
Tourism	13	0.238270	6,284		6,284	3,306	9,590
Senior Enrichment	97	1.777859	46,893		46,893	24,715	71,608
Housing Authority	2	0.036657	967		967	507	1,474
Consrvtn & Waterways	534	9.787390	258,157		258,157	136,079	394,236
DGS-Cemeteries	72	1.319648	34,806		34,806	18,348	53,154
Animal Shelter	373	6.836510	180,322		180,322	95,051	275,373
Building Department	194	3.555718	93,788		93,788	49,436	143,224
Board of Zoning	11	0.201613	5,316		5,316	2,800	8,116
Planning & Econ Dev	16	0.293255	7,736		7,736	4,069	11,805
Part Town Undistrib	2	0.036657	967		967	507	1,474
Part Town Highway Fd	428	7.844575	206,913		206,913	109,066	315,979
T/H Lighting District	168	3.079179	81,218		81,218	42,812	124,030
Parking Fields	27	0.494868	13,051		13,051	6,881	19,932
Sanitation Utility	571	10.465543	276,045		276,045	145,509	421,554
Parks & Recreation	870	15.945746	420,601		420,601	221,796	642,397
Water Utility	273	5.003666	131,980		131,980	69,565	201,545
Schedule .4 Total for Purchasing	5,456	100.000000	2,637,651		2,637,651	1,115,686	3,753,337

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
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Comptroller

Activity - Workers' Comp

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	124	6.465068	18,842		18,842		18,842
Supervisor	12	0.625652	1,825		1,825		1,825
Town Comptroller	45	2.346194	6,840		6,840		6,840
Receiver of Taxes	45	2.346194	6,840		6,840	3,183	10,023
Town Clerk	47	2.450469	7,142		7,142	3,327	10,469
Town Attorney	38	1.981230	5,774		5,774	2,696	8,470
Human Resources	11	0.573514	1,672		1,672	771	2,443
Civil Service	10	0.521376	1,520		1,520	707	2,227
Engineering	24	1.251303	3,647		3,647	1,694	5,341
Information & Tech	29	1.511992	4,406		4,406	2,057	6,463
Public Safety	58	3.023983	8,814		8,814	4,107	12,921
DGS-Traffic Control	57	2.971846	8,663		8,663	4,038	12,701
Highway Dept	20	1.042753	3,040		3,040	1,412	4,452
Town Board	37	1.929093	5,622		5,622	2,619	8,241
Tourism	3	0.156413	454		454	204	658
Senior Enrichment	55	2.867570	8,358		8,358	3,893	12,251
Consrvtn & Waterways	81	4.223149	12,309		12,309	5,739	18,048
DGS-Cemeteries	17	0.886340	2,584		2,584	1,203	3,787
Animal Shelter	32	1.668405	4,864		4,864	2,267	7,131
Building Department	92	4.796663	13,984		13,984	6,517	20,501
Board of Zoning	15	0.782065	2,279		2,279	1,054	3,333
Planning & Econ Dev	11	0.573514	1,672		1,672	771	2,443
Part Town Highway Fd	193	10.062565	29,331		29,331	13,689	43,020
Parking Fields	5	0.260688	758		758	346	1,104
Sanitation Utility	390	20.333681	59,270		59,270	27,660	86,930
Parks & Recreation	398	20.750783	60,491		60,491	28,338	88,829
Water Utility	69	3.597497	10,485		10,485	4,886	15,371
Schedule .4 Total for Workers' Comp	1,918	100.000000	291,486		291,486	123,178	414,664

Allocation Basis: Employees (Head Count) by Department
Allocation Source: Town Comptroller

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Comptroller**

Activity - Other Departments

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Shelter	57,351	35.662718	125,728		125,728	53,138	178,866
Planning & Econ Dev	24,733	15.379784	54,220		54,220	22,917	77,137
Other Misc	78,731	48.957498	172,604		172,604	72,959	245,563
Schedule .4 Total for Other Departments	160,815	100.000000	352,552		352,552	149,014	501,566

Allocation Basis: Salaries and Wages by Department

Allocation Source: Town Comptroller-Salary and Wage Analysis

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Comptroller**

Receiving Department	Total	Acctng/Accts Payable	Budget	Cash Management	Data Entry
Gen Fund-Undistributed	256,939	115,806	28,840	63,221	18,132
Gen Fund-Debt Service	4,794	0	4,794	0	0
Insurance	66,611	55,882	1,706	0	8,541
General Services	611,669	99,873	11,301	0	20,861
Supervisor	42,531	4,728	1,115	0	1,107
Town Comptroller	127,300	11,708	2,602	0	2,896
Receiver of Taxes	106,750	6,754	4,197	0	1,763
Town Clerk	184,356	24,367	4,630	597	5,418
Town Attorney	84,497	17,350	4,070	0	3,116
Human Resources	21,435	3,569	1,008	0	638
Civil Service	31,147	6,494	900	0	1,230
Engineering	58,483	6,950	2,952	0	1,442
Information & Tech	137,582	19,751	4,098	0	4,364
Public Safety	142,490	16,371	5,055	0	3,481
DGS-Traffic Control	192,122	16,239	4,981	0	4,183
Highway Dept	58,308	10,586	1,411	663	2,053
Town Board	132,239	15,070	3,116	0	3,493
Civil Defense	3,147	121	16	0	60
Publicity	253	184	41	0	28
Tourism	19,033	4,997	300	0	946
Senior Enrichment	202,095	56,142	5,089	27	10,236
Housing Authority	1,500	0	8	0	18
Consrvtm & Waterways	601,237	89,092	9,536	1,188	20,294
DGS-Cemeteries	92,178	14,809	1,932	866	3,188
Apportioned Costs	30,529	0	30,529	0	0
Animal Shelter	541,411	38,726	3,754	37	10,326
Building Department	409,200	121,123	17,253	6,972	21,930
Board of Zoning	64,921	31,453	3,755	251	5,268
Planning & Econ Dev	117,808	12,277	2,588	28	2,180
Part Town Undistrib	87,559	58,675	6,068	11,700	9,642
Part Town Highway Fd	940,958	258,752	71,740	40,431	46,999
Fire Protectn Districts	25,367	14,093	5,677	3,291	2,306
T/H Lighting District	167,493	20,595	10,255	7,452	5,161
Library Districts	10,196	6,950	1,323	786	1,137
Parking Fields	100,351	52,248	8,874	5,096	8,849
Sanitation Utility	1,584,231	399,312	171,095	102,172	71,694
Parks & Recreation	1,688,805	334,069	138,256	82,857	64,062
Water Utility	506,368	139,256	41,129	24,678	25,745
Other Misc	245,563	0	0	0	0
Direct Bill	0	0	0	0	0
Total	9,699,456	2,084,372	615,994	352,313	392,787

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Comptroller**

Receiving Department	Payroll	Purchasing	Workers' Comp	Other Departments
Gen Fund-Undistributed	0	30,940	0	0
Gen Fund-Debt Service	0	0	0	0
Insurance	0	482	0	0
General Services	74,041	386,751	18,842	0
Supervisor	7,166	26,590	1,825	0
Town Comptroller	26,871	76,383	6,840	0
Receiver of Taxes	38,246	45,767	10,023	0
Town Clerk	39,947	98,928	10,469	0
Town Attorney	32,296	19,195	8,470	0
Human Resources	9,350	4,427	2,443	0
Civil Service	8,491	11,805	2,227	0
Engineering	20,392	21,406	5,341	0
Information & Tech	24,648	78,258	6,463	0
Public Safety	49,293	55,369	12,921	0
DGS-Traffic Control	48,447	105,571	12,701	0
Highway Dept	16,998	22,145	4,452	0
Town Board	31,440	70,879	8,241	0
Civil Defense	0	2,950	0	0
Publicity	0	0	0	0
Tourism	2,542	9,590	658	0
Senior Enrichment	46,742	71,608	12,251	0
Housing Authority	0	1,474	0	0
Consrvtm & Waterways	68,843	394,236	18,048	0
DGS-Cemeteries	14,442	53,154	3,787	0
Apportioned Costs	0	0	0	0
Animal Shelter	27,198	275,373	7,131	178,866
Building Department	78,197	143,224	20,501	0
Board of Zoning	12,745	8,116	3,333	0
Planning & Econ Dev	9,350	11,805	2,443	77,137
Part Town Undistrib	0	1,474	0	0
Part Town Highway Fd	164,037	315,979	43,020	0
Fire Protectn Districts	0	0	0	0
T/H Lighting District	0	124,030	0	0
Library Districts	0	0	0	0
Parking Fields	4,248	19,932	1,104	0
Sanitation Utility	331,474	421,554	86,930	0
Parks & Recreation	338,335	642,397	88,829	0
Water Utility	58,644	201,545	15,371	0
Other Misc	0	0	0	245,563
Direct Bill	0	0	0	0
Total	1,584,423	3,753,337	414,664	501,566

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Receiver of Taxes

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 2015 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
2015 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:	4,259,585			4,259,585
Inbound Costs:				
Gen Fund-Undistributed	1,884,550	21,171	1,905,721	
Gen Fund-Debt Service	327,410	1,971	329,381	
Insurance	95,188	2,964	98,152	
General Services	1,430,108	487,093	1,917,201	
Supervisor	118,219	54,926	173,145	
Town Comptroller	72,462	34,288	106,750	
Receiver of Taxes		22,534	22,534	
Town Clerk		7,188	7,188	
Town Attorney		38,105	38,105	
Human Resources		51,779	51,779	
Civil Service		39,234	39,234	
Information & Tech		793,189	793,189	
DGS-Traffic Control		108,734	108,734	
Town Board		229,486	229,486	
Total Allocated Additions:	<u>3,927,937</u>	<u>1,892,662</u>	5,820,599	5,820,599
Total To Be Allocated:	<u>8,187,522</u>	<u>1,892,662</u>		<u>10,080,184</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Receiver of Taxes

	Total	G&A	Town Tax	School Tax**	County Tax**
Wages & Benefits					
Salaries & Wages	3,838,639	0	1,609,157	269,089	1,960,393
Other Expense & Cost					
Maint of Equipment	189,822	0	79,573	13,307	96,942
Office Expense	16,453	0	6,897	1,153	8,403
Fees & Services	107,605	0	45,108	7,543	54,954
Rent Office Equipment	34,500	0	14,462	2,418	17,620
Printing	72,566	0	30,420	5,087	37,059
Departmental Total					
Expenditures Per Financial Statement	4,259,585				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	4,259,585	0	1,785,617	298,597	2,175,371
Allocation Step 1					
Inbound - All Others	3,927,937	0	1,646,590	275,340	2,006,007
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(4,755,315)	0	0	(573,937)	(4,181,378)
1st Allocation	3,432,207	0	3,432,207	0	0
Allocation Step 2					
Inbound - All Others	1,892,662	0	793,307	132,577	966,778
Unallocated Costs	(1,099,355)	0	0	(132,577)	(966,778)
2nd Allocation	793,307	0	793,307	0	0
Total For Receiver of Taxes					
Schedule .3 Total	4,225,514	0	4,225,514	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Receiver of Taxes

Activity - Town Tax

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gen Fund-Undistributed	43,215,237	6.660564	228,605		228,605		228,605
Gen Fund-Debt Service	7,183,856	1.107214	38,002		38,002		38,002
Insurance	2,555,477	0.393864	13,519		13,519		13,519
General Services	16,935,247	2.610151	89,586		89,586		89,586
Supervisor	1,672,200	0.257728	8,846		8,846		8,846
Town Comptroller	3,900,572	0.601177	20,636		20,636		20,636
Receiver of Taxes	4,259,585	0.656510	22,534		22,534		22,534
Town Clerk	4,699,540	0.724318	24,859		24,859	6,544	31,403
Town Attorney	4,126,703	0.636030	21,830		21,830	5,749	27,579
Human Resources	1,036,618	0.159769	5,485		5,485	1,442	6,927
Civil Service	926,026	0.142724	4,898		4,898	1,290	6,188
Engineering	3,001,427	0.462596	15,879		15,879	4,179	20,058
Information & Tech	4,159,489	0.641083	22,003		22,003	5,799	27,802
Public Safety	5,136,041	0.791594	27,167		27,167	7,154	34,321
DGS-Traffic Control	5,058,981	0.779717	26,761		26,761	7,049	33,810
Highway Dept	1,436,674	0.221428	7,600		7,600	2,001	9,601
Town Board	3,166,928	0.488104	16,752		16,752	4,413	21,165
Civil Defense	19,809	0.003053	104		104	20	124
Publicity	49,439	0.007620	261		261	58	319
Tourism	311,248	0.047971	1,646		1,646	429	2,075
Senior Enrichment	5,168,923	0.796662	27,342		27,342	7,204	34,546
Housing Authority	11,667	0.001798	60		60	11	71
Consrvtn & Waterways	9,674,266	1.491050	51,176		51,176	13,486	64,662
DGS-Cemeteries	1,964,139	0.302724	10,389		10,389	2,727	13,116
Apportioned Costs	30,946,802	4.769687	163,705		163,705	43,136	206,841
Animal Shelter	3,807,624	0.586851	20,144		20,144	5,304	25,448
Building Department	17,494,637	2.696367	92,544		92,544	24,382	116,926
Board of Zoning	3,808,630	0.587006	20,148		20,148	5,305	25,453
Planning & Econ Dev	2,631,019	0.405507	13,921		13,921	3,664	17,585
Memorial Day Fund	600	0.000092	3		3		3
Part Town Undistrib	6,153,686	0.948439	32,551		32,551	8,584	41,135
Part Town Highway Fd	72,722,265	11.208346	384,695		384,695	101,370	486,065
Fire Protectn Districts	5,759,301	0.887654	30,466		30,466	8,024	38,490
T/H Lighting District	10,400,950	1.603050	55,019		55,019	14,491	69,510
Library Districts	1,344,206	0.207176	7,111		7,111	1,871	8,982
Parking Fields	8,996,995	1.386665	47,594		47,594	12,542	60,136
Sanitation Utility	173,237,375	26.700279	916,405		916,405	241,596	1,158,001
Parks & Recreation	140,156,378	21.601653	741,415		741,415	195,372	936,787
Water Utility	41,691,899	6.425779	220,546		220,546	58,111	278,657
Schedule .4 Total for Town Tax	648,822,459	100.000000	3,432,207		3,432,207	793,307	4,225,514

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Receiver of Taxes**

Receiving Department	Total	Town Tax
Gen Fund-Undistributed	228,605	228,605
Gen Fund-Debt Service	38,002	38,002
Insurance	13,519	13,519
General Services	89,586	89,586
Supervisor	8,846	8,846
Town Comptroller	20,636	20,636
Receiver of Taxes	22,534	22,534
Town Clerk	31,403	31,403
Town Attorney	27,579	27,579
Human Resources	6,927	6,927
Civil Service	6,188	6,188
Engineering	20,058	20,058
Information & Tech	27,802	27,802
Public Safety	34,321	34,321
DGS-Traffic Control	33,810	33,810
Highway Dept	9,601	9,601
Town Board	21,165	21,165
Civil Defense	124	124
Publicity	319	319
Tourism	2,075	2,075
Senior Enrichment	34,546	34,546
Housing Authority	71	71
Consrvtm & Waterways	64,662	64,662
DGS-Cemeteries	13,116	13,116
Apportioned Costs	206,841	206,841
Animal Shelter	25,448	25,448
Building Department	116,926	116,926
Board of Zoning	25,453	25,453
Planning & Econ Dev	17,585	17,585
Memorial Day Fund	3	3
Part Town Undistrib	41,135	41,135
Part Town Highway Fd	486,065	486,065
Fire Protectn Districts	38,490	38,490
T/H Lighting District	69,510	69,510
Library Districts	8,982	8,982
Parking Fields	60,136	60,136
Sanitation Utility	1,158,001	1,158,001
Parks & Recreation	936,787	936,787
Water Utility	278,657	278,657
Direct Bill	0	0
Total	4,225,514	4,225,514

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Town Clerk

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
2015 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:	4,699,540			4,699,540
Inbound Costs:				
Gen Fund-Undistributed	2,508,732	28,187	2,536,919	
Gen Fund-Debt Service	52,380	322	52,702	
Insurance	126,711	3,968	130,679	
General Services	1,060,946	1,004,863	2,065,809	
Supervisor	123,473	57,367	180,840	
Town Comptroller	124,299	60,057	184,356	
Receiver of Taxes	24,859	6,544	31,403	
Town Clerk		15,998	15,998	
Town Attorney		39,798	39,798	
Human Resources		54,085	54,085	
Civil Service		40,974	40,974	
Engineering		107,787	107,787	
Information & Tech		829,073	829,073	
Town Board		239,688	239,688	
Total Allocated Additions:	4,021,400	2,488,711	6,510,111	6,510,111
Total To Be Allocated:	8,720,940	2,488,711		11,209,651

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Clerk

	Total	G&A	Resolutions	FOIL Requests	Trf Ctrl Hearings
Wages & Benefits					
Salaries & Wages	4,593,900	679,438	433,205	52,370	104,741
Other Expense & Cost					
Maint of Equipment	8,165	1,208	770	93	186
Office Expense	17,509	2,590	1,651	200	399
Fees & Services	14,364	2,124	1,355	164	327
Rent Office Equipment	13,970	2,066	1,317	159	319
Misc Materials & Supplies	6,964	1,030	657	79	159
Printing	30,606	4,527	2,886	349	698
Microfilm	14,062	2,080	1,326	160	321
Departmental Total					
Expenditures Per Financial Statement	4,699,540				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	4,699,540	695,063	443,167	53,574	107,150
Allocation Step 1					
Inbound - All Others	4,021,400	0	445,034	53,798	107,592
Reallocate Admin Costs		(695,063)	76,943	9,314	18,628
Unallocated Costs	(6,788,658)	0	0	0	0
1st Allocation	1,932,282	0	965,144	116,686	233,370
Allocation Step 2					
Inbound - All Others	2,488,711	0	275,330	33,182	66,458
Unallocated Costs	(1,937,875)	0	0	0	0
2nd Allocation	550,836	0	275,330	33,182	66,458
Total For Town Clerk					
Schedule .3 Total	2,483,118	0	1,240,474	149,868	299,828

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Clerk

	Zoning Hearings	Town Records	Constituent Svcs**
<hr/>			
Wages & Benefits			
Salaries & Wages	72,124	204,888	3,047,134
Other Expense & Cost			
Maint of Equipment	128	364	5,416
Office Expense	275	781	11,613
Fees & Services	226	641	9,527
Rent Office Equipment	219	623	9,267
Misc Materials & Supplies	109	311	4,619
Printing	481	1,365	20,300
Microfilm	221	627	9,327
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
 Functional Cost	 73,783	 209,600	 3,117,203
Allocation Step 1			
Inbound - All Others	74,083	210,475	3,130,418
Reallocate Admin Costs	12,789	36,352	541,037
Unallocated Costs	0	0	(6,788,658)
1st Allocation	160,655	456,427	0
Allocation Step 2			
Inbound - All Others	45,718	130,148	1,937,875
Unallocated Costs	0	0	(1,937,875)
2nd Allocation	45,718	130,148	0
Total For Town Clerk			
Schedule .3 Total	206,373	586,575	0

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Clerk

Activity - Resolutions

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	33	2.524866	24,369		24,369		24,369
Supervisor	14	1.071155	10,337		10,337		10,337
Town Comptroller	44	3.366488	32,490		32,490		32,490
Receiver of Taxes	9	0.688600	6,646		6,646		6,646
Town Clerk	13	0.994644	9,599		9,599		9,599
Town Attorney	66	5.049732	48,736		48,736	15,222	63,958
Human Resources	345	26.396327	254,762		254,762	79,550	334,312
Civil Service	4	0.306044	2,952		2,952	915	3,867
Engineering	41	3.136955	30,277		30,277	9,451	39,728
Information & Tech	15	1.147666	11,075		11,075	3,447	14,522
Public Safety	9	0.688600	6,646		6,646	2,065	8,711
DGS-Traffic Control	362	27.697019	267,326		267,326	83,593	350,919
Town Board	7	0.535578	5,169		5,169	1,604	6,773
Tourism	2	0.153022	1,475		1,475	453	1,928
Senior Enrichment	14	1.071155	10,337		10,337	3,224	13,561
Consrvt & Waterways	31	2.371844	22,893		22,893	7,142	30,035
Animal Shelter	18	1.377200	13,293		13,293	4,146	17,439
Building Department	87	6.656465	64,246		64,246	20,060	84,306
Board of Zoning	2	0.153022	1,475		1,475	453	1,928
Planning & Econ Dev	36	2.754399	26,584		26,584	8,293	34,877
Part Town Highway Fd	16	1.224178	11,817		11,817	3,684	15,501
Sanitation Utility	25	1.912777	18,462		18,462	5,765	24,227
Parks & Recreation	36	2.754399	26,584		26,584	8,293	34,877
Water Utility	32	2.448355	23,628		23,628	7,376	31,004
Urban Renewal	1	0.076511	738		738	221	959
Community Development	45	3.442999	33,228		33,228	10,373	43,601
Schedule .4 Total for Resolutions	1,307	100.000000	965,144		965,144	275,330	1,240,474

Allocation Basis: Resolutions by Department
Allocation Source: Town Clerk

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Clerk

Activity - FOIL Requests

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	101	11.785298	13,753		13,753		13,753
Supervisor	23	2.683781	3,129		3,129		3,129
Town Comptroller	27	3.150525	3,675		3,675		3,675
Receiver of Taxes	4	0.466744	542		542		542
Town Clerk	47	5.484247	6,399		6,399		6,399
Town Attorney	41	4.784131	5,582		5,582	2,068	7,650
Human Resources	8	0.933489	1,086		1,086	400	1,486
Civil Service	4	0.466744	542		542	195	737
Engineering	32	3.733956	4,354		4,354	1,611	5,965
Information & Tech	7	0.816803	952		952	351	1,303
Public Safety	1	0.116686	137		137	44	181
DGS-Traffic Control	28	3.267211	3,811		3,811	1,410	5,221
Highway Dept	72	8.401400	9,805		9,805	3,637	13,442
Town Board	4	0.466744	542		542	195	737
Consrvtm & Waterways	39	4.550758	5,307		5,307	1,961	7,268
Animal Shelter	35	4.084014	4,764		4,764	1,769	6,533
Building Department	237	27.654611	32,297		32,297	12,144	44,441
Board of Zoning	11	1.283547	1,496		1,496	549	2,045
Planning & Econ Dev	2	0.233372	271		271	92	363
Sanitation Utility	46	5.367561	6,265		6,265	2,323	8,588
Parks & Recreation	18	2.100350	2,451		2,451	905	3,356
Water Utility	25	2.917153	3,400		3,400	1,258	4,658
Other Misc	45	5.250875	6,126		6,126	2,270	8,396
Schedule .4 Total for FOIL Requests	857	100.000000	116,686		116,686	33,182	149,868

Allocation Basis: Responses to FOIL Requests by Department
Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Clerk

Activity - Trf Ctrl Hearings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DGS-Traffic Control	100.00	100.000000	233,370		233,370	66,458	299,828
Schedule .4 Total for Trf Ctrl Hearings	100.00	100.000000	233,370		233,370	66,458	299,828

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
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Clerk**

Activity - Zoning Hearings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Board of Zoning	100.00	100.000000	160,655		160,655	45,718	206,373
Schedule .4 Total for Zoning Hearings	100.00	100.000000	160,655		160,655	45,718	206,373

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
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Clerk**

Activity - Town Records

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	4	0.338409	1,543		1,543		1,543
Supervisor	100	8.460237	38,614		38,614		38,614
Town Comptroller	2	0.169205	773		773		773
Town Attorney	751	63.536380	289,996		289,996	90,862	380,858
Human Resources	134	11.336717	51,743		51,743	16,207	67,950
Engineering	79	6.683587	30,503		30,503	9,546	40,049
Highway Dept	36	3.045685	13,903		13,903	4,353	18,256
Town Board	57	4.822335	22,013		22,013	6,891	28,904
Building Department	19	1.607445	7,339		7,339	2,289	9,628
Schedule .4 Total for Town Records	1,182	100.000000	456,427		456,427	130,148	586,575

Allocation Basis: Number of Boxes Stored by Department
Allocation Source: Town Clerk-Archives Section

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Clerk**

Receiving Department	Total	Resolutions	FOIL Requests	Trf Ctrl Hearings	Zoning Hearings
Insurance	1,543	0	0	0	0
General Services	38,122	24,369	13,753	0	0
Supervisor	52,080	10,337	3,129	0	0
Town Comptroller	36,938	32,490	3,675	0	0
Receiver of Taxes	7,188	6,646	542	0	0
Town Clerk	15,998	9,599	6,399	0	0
Town Attorney	452,466	63,958	7,650	0	0
Human Resources	403,748	334,312	1,486	0	0
Civil Service	4,604	3,867	737	0	0
Engineering	85,742	39,728	5,965	0	0
Information & Tech	15,825	14,522	1,303	0	0
Public Safety	8,892	8,711	181	0	0
DGS-Traffic Control	655,968	350,919	5,221	299,828	0
Highway Dept	31,698	0	13,442	0	0
Town Board	36,414	6,773	737	0	0
Tourism	1,928	1,928	0	0	0
Senior Enrichment	13,561	13,561	0	0	0
Consrvtn & Waterways	37,303	30,035	7,268	0	0
Animal Shelter	23,972	17,439	6,533	0	0
Building Department	138,375	84,306	44,441	0	0
Board of Zoning	210,346	1,928	2,045	0	206,373
Planning & Econ Dev	35,240	34,877	363	0	0
Part Town Highway Fd	15,501	15,501	0	0	0
Sanitation Utility	32,815	24,227	8,588	0	0
Parks & Recreation	38,233	34,877	3,356	0	0
Water Utility	35,662	31,004	4,658	0	0
Urban Renewal	959	959	0	0	0
Community Development	43,601	43,601	0	0	0
Other Misc	8,396	0	8,396	0	0
Direct Bill	0	0	0	0	0
Total	2,483,118	1,240,474	149,868	299,828	206,373

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Clerk**

Receiving Department	Town Records
Insurance	1,543
General Services	0
Supervisor	38,614
Town Comptroller	773
Receiver of Taxes	0
Town Clerk	0
Town Attorney	380,858
Human Resources	67,950
Civil Service	0
Engineering	40,049
Information & Tech	0
Public Safety	0
DGS-Traffic Control	0
Highway Dept	18,256
Town Board	28,904
Tourism	0
Senior Enrichment	0
Consrvtn & Waterways	0
Animal Shelter	0
Building Department	9,628
Board of Zoning	0
Planning & Econ Dev	0
Part Town Highway Fd	0
Sanitation Utility	0
Parks & Recreation	0
Water Utility	0
Urban Renewal	0
Community Development	0
Other Misc	0
Direct Bill	0
Total	586,575

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Town Attorney**

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 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
2015 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:	4,126,703			4,126,703
Inbound Costs:				
Gen Fund-Undistributed	2,242,504	25,203	2,267,707	
Gen Fund-Debt Service	27,033	159	27,192	
Insurance	96,695	3,011	99,706	
General Services	431,090	580,981	1,012,071	
Supervisor	99,827	46,381	146,208	
Town Comptroller	58,104	26,393	84,497	
Receiver of Taxes	21,830	5,749	27,579	
Town Clerk	344,314	108,152	452,466	
Town Attorney		32,181	32,181	
Human Resources		43,729	43,729	
Civil Service		33,130	33,130	
Engineering		107,787	107,787	
Information & Tech		250,911	250,911	
DGS-Traffic Control		326,201	326,201	
Town Board		193,787	193,787	
Total Allocated Additions:	<u>3,321,397</u>	<u>1,783,755</u>	5,105,152	5,105,152
Total To Be Allocated:	<u>7,448,100</u>	<u>1,783,755</u>		<u>9,231,855</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Attorney

	Total	G&A	Tort/Damage Claims	Appell Litigtn	Misc Legal Ops
Wages & Benefits					
Salaries & Wages	3,745,544	1,518,385	753,530	255,499	345,809
Other Expense & Cost					
Maint of Equipment	63	25	13	4	6
Office Expense	2,482	1,006	499	169	229
Fees & Services	159,426	64,630	32,077	10,873	14,715
Rent Office Equipment	6,069	2,460	1,221	414	560
Misc Mat. & Supplies	213,119	86,398	42,880	14,535	19,671
Departmental Total					
Expenditures Per Financial Statement	4,126,703				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	4,126,703	1,672,904	830,220	281,494	380,990
Allocation Step 1					
Inbound - All Others	3,321,397	0	1,123,794	381,025	515,706
Reallocate Admin Costs		(1,672,904)	565,944	191,882	259,802
Unallocated Costs	(347,015)	0	0	0	0
1st Allocation	7,101,085	0	2,519,958	854,401	1,156,498
Allocation Step 2					
Inbound - All Others	1,783,755	0	604,257	204,496	276,852
Unallocated Costs	(82,982)	0	0	0	0
2nd Allocation	1,700,773	0	604,257	204,496	276,852
Total For Town Attorney					
Schedule .3 Total	8,801,858	0	3,124,215	1,058,897	1,433,350

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Attorney

	Employee Relatns	District Court	Urban Renewal	Real Estate**
Wages & Benefits				
Salaries & Wages	139,910	508,239	120,406	103,766
Other Expense & Cost				
Maint of Equipment	2	9	2	2
Office Expense	93	337	80	69
Fees & Services	5,963	21,634	5,118	4,416
Rent Office Equipment	227	824	195	168
Misc Mat. & Supplies	7,971	28,920	6,841	5,903
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	154,166	559,963	132,642	114,324
Allocation Step 1				
Inbound - All Others	208,642	757,946	179,550	154,734
Reallocate Admin Costs	105,058	381,757	90,504	77,957
Unallocated Costs	0	0	0	(347,015)
1st Allocation	467,866	1,699,666	402,696	0
Allocation Step 2				
Inbound - All Others	111,957	406,930	96,281	82,982
Unallocated Costs	0	0	0	(82,982)
2nd Allocation	111,957	406,930	96,281	0
Total For Town Attorney				
Schedule .3 Total	579,823	2,106,596	498,977	0

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Attorney**

Activity - Tort/Damage Claims

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	30	5.870841	147,945		147,945		147,945
Engineering	10	1.956947	49,315		49,315	12,560	61,875
Public Safety	1	0.195695	4,934		4,934	1,249	6,183
DGS-Traffic Control	15	2.935421	73,973		73,973	18,843	92,816
Senior Enrichment	1	0.195695	4,934		4,934	1,249	6,183
Consrvt & Waterways	5	0.978474	24,658		24,658	6,282	30,940
DGS-Cemeteries	2	0.391389	9,862		9,862	2,505	12,367
Animal Shelter	3	0.587084	14,797		14,797	3,763	18,560
Building Department	6	1.174168	29,587		29,587	7,533	37,120
Planning & Econ Dev	1	0.195695	4,934		4,934	1,249	6,183
Part Town Highway Fd	324	63.405088	1,597,770		1,597,770	407,066	2,004,836
Sanitation Utility	61	11.937378	300,815		300,815	76,629	377,444
Parks & Recreation	36	7.045010	177,532		177,532	45,225	222,757
Water Utility	16	3.131115	78,902		78,902	20,104	99,006
Schedule .4 Total for Tort/Damage Claims	511	100.000000	2,519,958		2,519,958	604,257	3,124,215

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Attorney**

Activity - Appell Litigt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Town Board	15.00	15.000000	128,164		128,164	30,684	158,848
Board of Zoning	80.00	80.000000	683,514		683,514	163,583	847,097
Other Misc	5.00	5.000000	42,723		42,723	10,229	52,952
Schedule .4 Total for Appell Litigt	100.00	100.000000	854,401		854,401	204,496	1,058,897

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
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Attorney

Activity - Misc Legal Ops

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	124	6.465068	74,764		74,764		74,764
Supervisor	12	0.625652	7,234		7,234		7,234
Town Comptroller	45	2.346194	27,131		27,131		27,131
Receiver of Taxes	45	2.346194	27,131		27,131		27,131
Town Clerk	47	2.450469	28,336		28,336		28,336
Town Attorney	38	1.981230	22,913		22,913		22,913
Human Resources	11	0.573514	6,632		6,632	1,888	8,520
Civil Service	10	0.521376	6,030		6,030	1,712	7,742
Engineering	24	1.251303	14,471		14,471	4,130	18,601
Information & Tech	29	1.511992	17,490		17,490	4,985	22,475
Public Safety	58	3.023983	34,968		34,968	9,997	44,965
DGS-Traffic Control	57	2.971846	34,370		34,370	9,827	44,197
Highway Dept	20	1.042753	12,057		12,057	3,437	15,494
Town Board	37	1.929093	22,311		22,311	6,375	28,686
Tourism	3	0.156413	1,808		1,808	509	2,317
Senior Enrichment	55	2.867570	33,163		33,163	9,471	42,634
Consrvtm & Waterways	81	4.223149	48,840		48,840	13,956	62,796
DGS-Cemeteries	17	0.886340	10,249		10,249	2,924	13,173
Animal Shelter	32	1.668405	19,293		19,293	5,508	24,801
Building Department	92	4.796663	55,476		55,476	15,848	71,324
Board of Zoning	15	0.782065	9,043		9,043	2,584	11,627
Planning & Econ Dev	11	0.573514	6,632		6,632	1,888	8,520
Part Town Highway Fd	193	10.062565	116,374		116,374	33,252	149,626
Parking Fields	5	0.260688	3,011		3,011	851	3,862
Sanitation Utility	390	20.333681	235,156		235,156	67,186	302,342
Parks & Recreation	398	20.750783	240,007		240,007	68,641	308,648
Water Utility	69	3.597497	41,608		41,608	11,883	53,491
Schedule .4 Total for Misc Legal Ops	1,918	100.000000	1,156,498		1,156,498	276,852	1,433,350

Allocation Basis: Employees (Head Count) by Department
Allocation Source: Town Comptroller

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Attorney

Activity - Employee Relatns

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	124	6.465068	30,245		30,245		30,245
Supervisor	12	0.625652	2,924		2,924		2,924
Town Comptroller	45	2.346194	10,974		10,974		10,974
Receiver of Taxes	45	2.346194	10,974		10,974		10,974
Town Clerk	47	2.450469	11,462		11,462		11,462
Town Attorney	38	1.981230	9,268		9,268		9,268
Human Resources	11	0.573514	2,683		2,683	759	3,442
Civil Service	10	0.521376	2,439		2,439	684	3,123
Engineering	24	1.251303	5,855		5,855	1,664	7,519
Information & Tech	29	1.511992	7,072		7,072	2,012	9,084
Public Safety	58	3.023983	14,150		14,150	4,039	18,189
DGS-Traffic Control	57	2.971846	13,908		13,908	3,972	17,880
Highway Dept	20	1.042753	4,877		4,877	1,387	6,264
Town Board	37	1.929093	9,023		9,023	2,574	11,597
Tourism	3	0.156413	729		729	194	923
Senior Enrichment	55	2.867570	13,419		13,419	3,832	17,251
Consrvtm & Waterways	81	4.223149	19,757		19,757	5,642	25,399
DGS-Cemeteries	17	0.886340	4,143		4,143	1,180	5,323
Animal Shelter	32	1.668405	7,807		7,807	2,224	10,031
Building Department	92	4.796663	22,443		22,443	6,407	28,850
Board of Zoning	15	0.782065	3,658		3,658	1,032	4,690
Planning & Econ Dev	11	0.573514	2,683		2,683	759	3,442
Part Town Highway Fd	193	10.062565	47,081		47,081	13,440	60,521
Parking Fields	5	0.260688	1,215		1,215	340	1,555
Sanitation Utility	390	20.333681	95,136		95,136	27,172	122,308
Parks & Recreation	398	20.750783	97,112		97,112	27,839	124,951
Water Utility	69	3.597497	16,829		16,829	4,805	21,634
Schedule .4 Total for Employee Relatns	1,918	100.000000	467,866		467,866	111,957	579,823

Allocation Basis: Employees (Head Count) by Department
Allocation Source: Town Comptroller

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Attorney**

Activity - District Court

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building Department	65.00	65.000000	1,104,776		1,104,776	264,469	1,369,245
Sanitation Utility	25.00	25.000000	424,919		424,919	101,753	526,672
Other Misc	10.00	10.000000	169,971		169,971	40,708	210,679
Schedule .4 Total for District Court	100.00	100.000000	1,699,666		1,699,666	406,930	2,106,596

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
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Attorney**

Activity - Urban Renewal

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Urban Renewal	100.00	100.000000	402,696		402,696	96,281	498,977
Schedule .4 Total for Urban Renewal	100.00	100.000000	402,696		402,696	96,281	498,977

Allocation Basis: Directly Allocated to Urban Renewal
Allocation Source: Town Attorney-Salary and Wage Analysis

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Attorney**

Receiving Department	Total	Tort/Damage Claims	Appell Litigtn	Misc Legal Ops	Employee Relatns
General Services	252,954	147,945	0	74,764	30,245
Supervisor	10,158	0	0	7,234	2,924
Town Comptroller	38,105	0	0	27,131	10,974
Receiver of Taxes	38,105	0	0	27,131	10,974
Town Clerk	39,798	0	0	28,336	11,462
Town Attorney	32,181	0	0	22,913	9,268
Human Resources	11,962	0	0	8,520	3,442
Civil Service	10,865	0	0	7,742	3,123
Engineering	87,995	61,875	0	18,601	7,519
Information & Tech	31,559	0	0	22,475	9,084
Public Safety	69,337	6,183	0	44,965	18,189
DGS-Traffic Control	154,893	92,816	0	44,197	17,880
Highway Dept	21,758	0	0	15,494	6,264
Town Board	199,131	0	158,848	28,686	11,597
Tourism	3,240	0	0	2,317	923
Senior Enrichment	66,068	6,183	0	42,634	17,251
Consrvtn & Waterways	119,135	30,940	0	62,796	25,399
DGS-Cemeteries	30,863	12,367	0	13,173	5,323
Animal Shelter	53,392	18,560	0	24,801	10,031
Building Department	1,506,539	37,120	0	71,324	28,850
Board of Zoning	863,414	0	847,097	11,627	4,690
Planning & Econ Dev	18,145	6,183	0	8,520	3,442
Part Town Highway Fd	2,214,983	2,004,836	0	149,626	60,521
Parking Fields	5,417	0	0	3,862	1,555
Sanitation Utility	1,328,766	377,444	0	302,342	122,308
Parks & Recreation	656,356	222,757	0	308,648	124,951
Water Utility	174,131	99,006	0	53,491	21,634
Urban Renewal	498,977	0	0	0	0
Other Misc	263,631	0	52,952	0	0
Direct Bill	0	0	0	0	0
Total	8,801,858	3,124,215	1,058,897	1,433,350	579,823

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Attorney**

Receiving Department	District Court	Urban Renewal
General Services	0	0
Supervisor	0	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	0	0
Public Safety	0	0
DGS-Traffic Control	0	0
Highway Dept	0	0
Town Board	0	0
Tourism	0	0
Senior Enrichment	0	0
Consvrtn & Waterways	0	0
DGS-Cemeteries	0	0
Animal Shelter	0	0
Building Department	1,369,245	0
Board of Zoning	0	0
Planning & Econ Dev	0	0
Part Town Highway Fd	0	0
Parking Fields	0	0
Sanitation Utility	526,672	0
Parks & Recreation	0	0
Water Utility	0	0
Urban Renewal	0	498,977
Other Misc	210,679	0
Direct Bill	0	0
Total	2,106,596	498,977

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Human Resources

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
2015 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:	1,036,618			1,036,618
Inbound Costs:				
Gen Fund-Undistributed	629,463	7,073	636,536	
Gen Fund-Debt Service	3,881	22	3,903	
Insurance	24,914	777	25,691	
General Services	146,146	181,312	327,458	
Supervisor	28,897	13,415	42,312	
Town Comptroller	14,782	6,653	21,435	
Receiver of Taxes	5,485	1,442	6,927	
Town Clerk	307,591	96,157	403,748	
Town Attorney	9,315	2,647	11,962	
Human Resources		12,658	12,658	
Civil Service		9,588	9,588	
Information & Tech		131,537	131,537	
Town Board		56,095	56,095	
Total Allocated Additions:	<u>1,170,474</u>	<u>519,376</u>	1,689,850	1,689,850
Total To Be Allocated:	<u>2,207,092</u>	<u>519,376</u>		<u>2,726,468</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Personnel Srvc
Wages & Benefits			
Salaries & Wages	1,033,396	0	1,033,396
Other Expense & Cost			
Office Expense	874	0	874
Rent Office Equipment	2,348	0	2,348
Departmental Total			
Expenditures Per Financial Statement	1,036,618		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	1,036,618	0	1,036,618
Allocation Step 1			
Inbound - All Others	1,170,474	0	1,170,474
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,207,092	0	2,207,092
Allocation Step 2			
Inbound - All Others	519,376	0	519,376
2nd Allocation	519,376	0	519,376
Total For Human Resources			
Schedule .3 Total	2,726,468	0	2,726,468

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	124	6.465068	142,690		142,690		142,690
Supervisor	12	0.625652	13,807		13,807		13,807
Town Comptroller	45	2.346194	51,779		51,779		51,779
Receiver of Taxes	45	2.346194	51,779		51,779		51,779
Town Clerk	47	2.450469	54,085		54,085		54,085
Town Attorney	38	1.981230	43,729		43,729		43,729
Human Resources	11	0.573514	12,658		12,658		12,658
Civil Service	10	0.521376	11,507		11,507	3,248	14,755
Engineering	24	1.251303	27,617		27,617	7,806	35,423
Information & Tech	29	1.511992	33,371		33,371	9,436	42,807
Public Safety	58	3.023983	66,740		66,740	18,875	85,615
DGS-Traffic Control	57	2.971846	65,589		65,589	18,547	84,136
Highway Dept	20	1.042753	23,013		23,013	6,505	29,518
Town Board	37	1.929093	42,577		42,577	12,036	54,613
Tourism	3	0.156413	3,450		3,450	971	4,421
Senior Enrichment	55	2.867570	63,288		63,288	17,901	81,189
Consrvtm & Waterways	81	4.223149	93,206		93,206	26,363	119,569
DGS-Cemeteries	17	0.886340	19,560		19,560	5,528	25,088
Animal Shelter	32	1.668405	36,820		36,820	10,409	47,229
Building Department	92	4.796663	105,866		105,866	29,941	135,807
Board of Zoning	15	0.782065	17,258		17,258	4,881	22,139
Planning & Econ Dev	11	0.573514	12,658		12,658	3,574	16,232
Part Town Highway Fd	193	10.062565	222,090		222,090	62,804	284,894
Parking Fields	5	0.260688	5,750		5,750	1,619	7,369
Sanitation Utility	390	20.333681	448,787		448,787	126,920	575,707
Parks & Recreation	398	20.750783	458,017		458,017	129,554	587,571
Water Utility	69	3.597497	79,401		79,401	22,458	101,859
Schedule .4 Total for Personnel Svcs	1,918	100.000000	2,207,092		2,207,092	519,376	2,726,468

Allocation Basis: Employees (Head Count) by Department
Allocation Source: Town Comptroller

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Personnel Svcs
General Services	142,690	142,690
Supervisor	13,807	13,807
Town Comptroller	51,779	51,779
Receiver of Taxes	51,779	51,779
Town Clerk	54,085	54,085
Town Attorney	43,729	43,729
Human Resources	12,658	12,658
Civil Service	14,755	14,755
Engineering	35,423	35,423
Information & Tech	42,807	42,807
Public Safety	85,615	85,615
DGS-Traffic Control	84,136	84,136
Highway Dept	29,518	29,518
Town Board	54,613	54,613
Tourism	4,421	4,421
Senior Enrichment	81,189	81,189
Consvrtn & Waterways	119,569	119,569
DGS-Cemeteries	25,088	25,088
Animal Shelter	47,229	47,229
Building Department	135,807	135,807
Board of Zoning	22,139	22,139
Planning & Econ Dev	16,232	16,232
Part Town Highway Fd	284,894	284,894
Parking Fields	7,369	7,369
Sanitation Utility	575,707	575,707
Parks & Recreation	587,571	587,571
Water Utility	101,859	101,859
Direct Bill	0	0
Total	2,726,468	2,726,468

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Civil Service

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
2015 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:	926,026			926,026
Inbound Costs:				
Gen Fund-Undistributed	454,202	5,102	459,304	
Gen Fund-Debt Service	4,100	24	4,124	
Insurance	22,493	697	23,190	
General Services	189,475	199,476	388,951	
Supervisor	26,272	12,201	38,473	
Town Comptroller	21,245	9,902	31,147	
Receiver of Taxes	4,898	1,290	6,188	
Town Clerk	3,494	1,110	4,604	
Town Attorney	8,469	2,396	10,865	
Human Resources	11,507	3,248	14,755	
Civil Service		8,716	8,716	
Information & Tech		97,031	97,031	
Town Board		50,995	50,995	
Total Allocated Additions:	<u>746,155</u>	<u>392,188</u>	1,138,343	1,138,343
Total To Be Allocated:	<u>1,672,181</u>	<u>392,188</u>		<u>2,064,369</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Civil Service

	Total	G&A	Civil Svc Admin
Wages & Benefits			
Salaries & Wages	916,852	0	916,852
Other Expense & Cost			
Office Expense	1,395	0	1,395
Rents of Space	2,497	0	2,497
Fees & Services	3,067	0	3,067
Travel	509	0	509
Rent Office Equipment	1,706	0	1,706
Departmental Total			
Expenditures Per Financial Statement	926,026		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	926,026	0	926,026
Allocation Step 1			
Inbound - All Others	746,155	0	746,155
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,672,181	0	1,672,181
Allocation Step 2			
Inbound - All Others	392,188	0	392,188
2nd Allocation	392,188	0	392,188
Total For Civil Service			
Schedule .3 Total	2,064,369	0	2,064,369

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Civil Service

Activity - Civil Svc Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	124	6.465068	108,109		108,109		108,109
Supervisor	12	0.625652	10,456		10,456		10,456
Town Comptroller	45	2.346194	39,234		39,234		39,234
Receiver of Taxes	45	2.346194	39,234		39,234		39,234
Town Clerk	47	2.450469	40,974		40,974		40,974
Town Attorney	38	1.981230	33,130		33,130		33,130
Human Resources	11	0.573514	9,588		9,588		9,588
Civil Service	10	0.521376	8,716		8,716		8,716
Engineering	24	1.251303	20,924		20,924	5,927	26,851
Information & Tech	29	1.511992	25,282		25,282	7,161	32,443
Public Safety	58	3.023983	50,567		50,567	14,343	64,910
DGS-Traffic Control	57	2.971846	49,695		49,695	14,099	63,794
Highway Dept	20	1.042753	17,436		17,436	4,940	22,376
Town Board	37	1.929093	32,256		32,256	9,145	41,401
Tourism	3	0.156413	2,611		2,611	735	3,346
Senior Enrichment	55	2.867570	47,950		47,950	13,599	61,549
Consrvtm & Waterways	81	4.223149	70,617		70,617	20,024	90,641
DGS-Cemeteries	17	0.886340	14,821		14,821	4,196	19,017
Animal Shelter	32	1.668405	27,897		27,897	7,908	35,805
Building Department	92	4.796663	80,207		80,207	22,748	102,955
Board of Zoning	15	0.782065	13,076		13,076	3,702	16,778
Planning & Econ Dev	11	0.573514	9,588		9,588	2,713	12,301
Part Town Highway Fd	193	10.062565	168,266		168,266	47,727	215,993
Parking Fields	5	0.260688	4,357		4,357	1,224	5,581
Sanitation Utility	390	20.333681	340,014		340,014	96,438	436,452
Parks & Recreation	398	20.750783	347,017		347,017	98,501	445,518
Water Utility	69	3.597497	60,159		60,159	17,058	77,217
Schedule .4 Total for Civil Svc Admin	1,918	100.000000	1,672,181		1,672,181	392,188	2,064,369

Allocation Basis: Employees (Head Count) by Department
Allocation Source: Town Comptroller

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Civil Service**

Receiving Department	Total	Civil Svc Admin
General Services	108,109	108,109
Supervisor	10,456	10,456
Town Comptroller	39,234	39,234
Receiver of Taxes	39,234	39,234
Town Clerk	40,974	40,974
Town Attorney	33,130	33,130
Human Resources	9,588	9,588
Civil Service	8,716	8,716
Engineering	26,851	26,851
Information & Tech	32,443	32,443
Public Safety	64,910	64,910
DGS-Traffic Control	63,794	63,794
Highway Dept	22,376	22,376
Town Board	41,401	41,401
Tourism	3,346	3,346
Senior Enrichment	61,549	61,549
Consrvtn & Waterways	90,641	90,641
DGS-Cemeteries	19,017	19,017
Animal Shelter	35,805	35,805
Building Department	102,955	102,955
Board of Zoning	16,778	16,778
Planning & Econ Dev	12,301	12,301
Part Town Highway Fd	215,993	215,993
Parking Fields	5,581	5,581
Sanitation Utility	436,452	436,452
Parks & Recreation	445,518	445,518
Water Utility	77,217	77,217
Direct Bill	0	0
Total	2,064,369	2,064,369

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Engineering**

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
2015 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:	3,001,427			3,001,427
Inbound Costs:				
Gen Fund-Undistributed	1,464,503	16,453	1,480,956	
Gen Fund-Debt Service	26,242	154	26,396	
Insurance	206,126	6,422	212,548	
General Services	388,701	401,872	790,573	
Supervisor	63,049	29,298	92,347	
Town Comptroller	39,866	18,617	58,483	
Receiver of Taxes	15,879	4,179	20,058	
Town Clerk	65,134	20,608	85,742	
Town Attorney	69,641	18,354	87,995	
Human Resources	27,617	7,806	35,423	
Civil Service	20,924	5,927	26,851	
Information & Tech		99,507	99,507	
DGS-Traffic Control		543,675	543,675	
Town Board		122,393	122,393	
Total Allocated Additions:	<u>2,387,682</u>	<u>1,295,265</u>	<u>3,682,947</u>	<u>3,682,947</u>
Total To Be Allocated:	<u>5,389,109</u>	<u>1,295,265</u>		<u>6,684,374</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Engineering

	Total	G&A	Engineering Svcs
Wages & Benefits			
Salaries & Wages	2,983,046	0	2,983,046
Other Expense & Cost			
Maint of Equipment	4,052	0	4,052
Office Expense	10,016	0	10,016
Rent of Equipment	4,313	0	4,313
Departmental Total			
Expenditures Per Financial Statement	3,001,427		
Deductions			
*Total Disallowed Costs	0	0	0
 Functional Cost	 3,001,427	 0	 3,001,427
Allocation Step 1			
Inbound - All Others	2,387,682	0	2,387,682
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	5,389,109	0	5,389,109
Allocation Step 2			
Inbound - All Others	1,295,265	0	1,295,265
2nd Allocation	1,295,265	0	1,295,265
Total For Engineering			
Schedule .3 Total	6,684,374	0	6,684,374

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Engineering

Activity - Engineering Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	2.00	2.000000	107,787		107,787		107,787
Town Clerk	2.00	2.000000	107,787		107,787		107,787
Town Attorney	2.00	2.000000	107,787		107,787		107,787
Highway Dept	5.00	5.000000	269,456		269,456	68,890	338,346
Town Board	5.00	5.000000	269,456		269,456	68,890	338,346
Consrvt & Waterways	2.00	2.000000	107,787		107,787	27,553	135,340
Building Department	7.00	7.000000	377,240		377,240	96,453	473,693
Board of Zoning	2.00	2.000000	107,787		107,787	27,553	135,340
Planning & Econ Dev	3.00	3.000000	161,672		161,672	41,338	203,010
Parking Fields	7.00	7.000000	377,240		377,240	96,453	473,693
Parks & Recreation	3.00	3.000000	161,672		161,672	41,338	203,010
Capital Funds	60.00	60.000000	3,233,438		3,233,438	826,797	4,060,235
Schedule .4 Total for Engineering Svcs	100.00	100.000000	5,389,109		5,389,109	1,295,265	6,684,374

Allocation Basis: Percentage of Effort Afforded by Department

Allocation Source: Engineering

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Engineering**

Receiving Department	Total	Engineering Svcs
General Services	107,787	107,787
Town Clerk	107,787	107,787
Town Attorney	107,787	107,787
Highway Dept	338,346	338,346
Town Board	338,346	338,346
Consrvtn & Waterways	135,340	135,340
Building Department	473,693	473,693
Board of Zoning	135,340	135,340
Planning & Econ Dev	203,010	203,010
Parking Fields	473,693	473,693
Parks & Recreation	203,010	203,010
Capital Funds	4,060,235	4,060,235
Direct Bill	0	0
Total	<u>6,684,374</u>	<u>6,684,374</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Information & Tech

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
2015 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:	4,159,489			4,159,489
Inbound Costs:				
Gen Fund-Undistributed	1,487,097	16,706	1,503,803	
Gen Fund-Debt Service	1,290,221	7,767	1,297,988	
Insurance	71,162	2,214	73,376	
General Services	364,656	323,243	687,899	
Supervisor	76,184	35,393	111,577	
Town Comptroller	92,576	45,006	137,582	
Receiver of Taxes	22,003	5,799	27,802	
Town Clerk	12,027	3,798	15,825	
Town Attorney	24,562	6,997	31,559	
Human Resources	33,371	9,436	42,807	
Civil Service	25,282	7,161	32,443	
Information & Tech		460,711	460,711	
Town Board		147,890	147,890	
Total Allocated Additions:	<u>3,499,141</u>	<u>1,072,121</u>	4,571,262	4,571,262
Total To Be Allocated:	<u>7,658,630</u>	<u>1,072,121</u>		<u>8,730,751</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Information & Tech

	Total	G&A	Appl & Tech Sprt	PC Support
Wages & Benefits				
Salaries & Wages	2,934,977	674,178	1,177,769	1,083,030
Other Expense & Cost				
Maint of Equipment	758,759	174,287	304,490	279,982
Office Expense	35,416	8,135	14,212	13,069
Fees & Services	312,605	71,805	125,449	115,351
Telephone Expense	112,597	25,864	45,185	41,548
Rent Office Equipment	1,649	379	662	608
Other Mat. & Supplies	3,486	801	1,399	1,286
Departmental Total				
Expenditures Per Financial Statement	4,159,489			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
	4,159,489	955,449	1,669,166	1,534,874
Allocation Step 1				
Inbound - All Others	3,499,141	0	1,822,927	1,676,214
Reallocate Admin Costs		(955,449)	497,789	457,660
Unallocated Costs	0	0	0	0
1st Allocation	7,658,630	0	3,989,882	3,668,748
Allocation Step 2				
Inbound - All Others	1,072,121	0	558,836	513,285
2nd Allocation	1,072,121	0	558,836	513,285
Total For Information & Tech				
Schedule .3 Total	8,730,751	0	4,548,718	4,182,033

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information & Tech**

Activity - Appl & Tech Sprt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	1,887	4.245888	169,409		169,409		169,409
Supervisor	1,868	4.203137	167,700		167,700		167,700
Town Comptroller	8,412	18.927615	755,222		755,222		755,222
Receiver of Taxes	5,796	13.041424	520,339		520,339		520,339
Town Clerk	5,785	13.016673	519,349		519,349		519,349
Town Attorney	1,111	2.499831	99,738		99,738		99,738
Human Resources	767	1.725806	68,856		68,856		68,856
Civil Service	629	1.415296	56,473		56,473		56,473
Engineering	287	0.645771	25,766		25,766		25,766
Information & Tech	2,914	6.556713	261,606		261,606		261,606
Public Safety	522	1.174538	46,863		46,863	19,459	66,322
DGS-Traffic Control	316	0.711023	28,365		28,365	11,781	40,146
Highway Dept	2,227	5.010913	199,929		199,929	83,043	282,972
Town Board	1,207	2.715838	108,362		108,362	45,004	153,366
Tourism	55	0.123754	4,935		4,935	2,048	6,983
Senior Enrichment	275	0.618770	24,682		24,682	10,256	34,938
Consrvtm & Waterways	263	0.591769	23,605		23,605	9,801	33,406
DGS-Cemeteries	94	0.211507	8,436		8,436	3,498	11,934
Animal Shelter	528	1.188039	47,401		47,401	19,683	67,084
Building Department	4,802	10.804851	431,101		431,101	179,103	610,204
Board of Zoning	151	0.339761	13,553		13,553	5,628	19,181
Planning & Econ Dev	282	0.634521	25,313		25,313	10,518	35,831
Sanitation Utility	851	1.914812	76,395		76,395	31,734	108,129
Parks & Recreation	1,737	3.908377	155,939		155,939	64,761	220,700
Water Utility	1,527	3.435862	137,088		137,088	56,938	194,026
Urban Renewal	62	0.139505	5,563		5,563	2,305	7,868
IDA	88	0.198006	7,894		7,894	3,276	11,170
Schedule .4 Total for Appl & Tech Sprt	44,443	100.000000	3,989,882		3,989,882	558,836	4,548,718

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

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information & Tech

Activity - PC Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	50	5.025126	184,356		184,356		184,356
Supervisor	28	2.814070	103,240		103,240		103,240
Town Comptroller	61	6.130653	224,918		224,918		224,918
Receiver of Taxes	74	7.437186	272,850		272,850		272,850
Town Clerk	84	8.442211	309,724		309,724		309,724
Town Attorney	41	4.120603	151,173		151,173		151,173
Human Resources	17	1.708543	62,681		62,681		62,681
Civil Service	11	1.105528	40,558		40,558		40,558
Engineering	20	2.010050	73,741		73,741		73,741
Information & Tech	54	5.427136	199,105		199,105		199,105
Public Safety	9	0.904523	33,185		33,185	8,321	41,506
DGS-Traffic Control	33	3.316583	121,678		121,678	30,524	152,202
Highway Dept	6	0.603015	22,117		22,117	5,552	27,669
Town Board	47	4.723618	173,302		173,302	43,469	216,771
Tourism	4	0.402010	14,745		14,745	3,695	18,440
Senior Enrichment	13	1.306533	47,934		47,934	12,022	59,956
Consrvt'n & Waterways	23	2.311558	84,803		84,803	21,269	106,072
DGS-Cemeteries	5	0.502513	18,432		18,432	4,618	23,050
Animal Shelter	28	2.814070	103,240		103,240	25,898	129,138
Building Department	112	11.256280	413,005		413,005	103,619	516,624
Board of Zoning	10	1.005025	36,871		36,871	9,245	46,116
Planning & Econ Dev	31	3.115578	114,302		114,302	28,672	142,974
Part Town Highway Fd	36	3.618090	132,742		132,742	33,298	166,040
Sanitation Utility	74	7.437186	272,850		272,850	68,436	341,286
Parks & Recreation	73	7.336683	269,162		269,162	67,509	336,671
Water Utility	38	3.819095	140,109		140,109	35,137	175,246
Urban Renewal	5	0.502513	18,432		18,432	4,618	23,050
IDA	5	0.502513	18,432		18,432	4,618	23,050
Other Misc	3	0.301508	11,061		11,061	2,765	13,826
Schedule .4 Total for PC Support	995	100.000000	3,668,748		3,668,748	513,285	4,182,033

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Information & Tech**

Receiving Department	Total	Appl & Tech Sprt	PC Support
General Services	353,765	169,409	184,356
Supervisor	270,940	167,700	103,240
Town Comptroller	980,140	755,222	224,918
Receiver of Taxes	793,189	520,339	272,850
Town Clerk	829,073	519,349	309,724
Town Attorney	250,911	99,738	151,173
Human Resources	131,537	68,856	62,681
Civil Service	97,031	56,473	40,558
Engineering	99,507	25,766	73,741
Information & Tech	460,711	261,606	199,105
Public Safety	107,828	66,322	41,506
DGS-Traffic Control	192,348	40,146	152,202
Highway Dept	310,641	282,972	27,669
Town Board	370,137	153,366	216,771
Tourism	25,423	6,983	18,440
Senior Enrichment	94,894	34,938	59,956
Consrvtn & Waterways	139,478	33,406	106,072
DGS-Cemeteries	34,984	11,934	23,050
Animal Shelter	196,222	67,084	129,138
Building Department	1,126,828	610,204	516,624
Board of Zoning	65,297	19,181	46,116
Planning & Econ Dev	178,805	35,831	142,974
Part Town Highway Fd	166,040	0	166,040
Sanitation Utility	449,415	108,129	341,286
Parks & Recreation	557,371	220,700	336,671
Water Utility	369,272	194,026	175,246
Urban Renewal	30,918	7,868	23,050
IDA	34,220	11,170	23,050
Other Misc	13,826	0	13,826
Direct Bill	0	0	0
Total	8,730,751	4,548,718	4,182,033

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Public Safety

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
2015 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:	5,136,041			5,136,041
Inbound Costs:				
Gen Fund-Undistributed	2,474,729	27,805	2,502,534	
Gen Fund-Debt Service	161,257	970	162,227	
Insurance	119,294	3,714	123,008	
General Services	585,725	251,206	836,931	
Supervisor	152,369	70,798	223,167	
Town Comptroller	96,994	45,496	142,490	
Receiver of Taxes	27,167	7,154	34,321	
Town Clerk	6,783	2,109	8,892	
Town Attorney	54,052	15,285	69,337	
Human Resources	66,740	18,875	85,615	
Civil Service	50,567	14,343	64,910	
Information & Tech	80,048	27,780	107,828	
Town Board		295,796	295,796	
Total Allocated Additions:	<u>3,875,725</u>	<u>781,331</u>	4,657,056	4,657,056
Total To Be Allocated:	<u>9,011,766</u>	<u>781,331</u>		<u>9,793,097</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Public Safety

	Total	G&A	Security Services
Wages & Benefits			
Salaries & Wages	5,024,854	0	5,024,854
Other Expense & Cost			
Maint of Equipment	21,638	0	21,638
Office Expense	3,962	0	3,962
Auto Expense	6,050	0	6,050
Fees & Services	5,220	0	5,220
Rent Office Equipment	3,563	0	3,563
Radio Communications	6,761	0	6,761
Misc Mat. & Supplies	4,562	0	4,562
Uniform Expense	54,709	0	54,709
Printing	1,430	0	1,430
Other Mat. & Supplies	3,292	0	3,292
Departmental Total			
Expenditures Per Financial Statement	5,136,041		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	5,136,041	0	5,136,041
Allocation Step 1			
Inbound - All Others	3,875,725	0	3,875,725
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	9,011,766	0	9,011,766
Allocation Step 2			
Inbound - All Others	781,331	0	781,331
2nd Allocation	781,331	0	781,331
Total For Public Safety			
Schedule .3 Total	9,793,097	0	9,793,097

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Public Safety**

Activity - Security Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	42.00	42.000000	3,784,925		3,784,925		3,784,925
Housing Authority	1.00	1.000000	90,115		90,115	13,476	103,591
Consrvtn & Waterways	6.00	6.000000	540,709		540,709	80,828	621,537
DGS-Cemeteries	4.00	4.000000	360,472		360,472	53,880	414,352
Animal Shelter	4.00	4.000000	360,472		360,472	53,880	414,352
Parking Fields	14.00	14.000000	1,261,646		1,261,646	188,596	1,450,242
Sanitation Utility	2.00	2.000000	180,237		180,237	26,941	207,178
Parks & Recreation	25.00	25.000000	2,252,953		2,252,953	336,789	2,589,742
Water Utility	2.00	2.000000	180,237		180,237	26,941	207,178
Schedule .4 Total for Security Services	100.00	100.000000	9,011,766		9,011,766	781,331	9,793,097

Allocation Basis: Percentage of Effort Afforded by Department
Allocation Source: Public Safety

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Public Safety**

Receiving Department	Total	Security Services
General Services	3,784,925	3,784,925
Housing Authority	103,591	103,591
Consrvt & Waterways	621,537	621,537
DGS-Cemeteries	414,352	414,352
Animal Shelter	414,352	414,352
Parking Fields	1,450,242	1,450,242
Sanitation Utility	207,178	207,178
Parks & Recreation	2,589,742	2,589,742
Water Utility	207,178	207,178
Direct Bill	0	0
Total	9,793,097	9,793,097

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department DGS-Traffic Control

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
2015 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:	5,058,981			5,058,981
Inbound Costs:				
Gen Fund-Undistributed	2,308,479	25,937	2,334,416	
Gen Fund-Debt Service	72,631	438	73,069	
Insurance	312,911	9,756	322,667	
General Services	1,922,420	826,247	2,748,667	
Supervisor	149,742	69,568	219,310	
Town Comptroller	129,435	62,687	192,122	
Receiver of Taxes	26,761	7,049	33,810	
Town Clerk	504,507	151,461	655,968	
Town Attorney	122,251	32,642	154,893	
Human Resources	65,589	18,547	84,136	
Civil Service	49,695	14,099	63,794	
Information & Tech	150,043	42,305	192,348	
Town Board		290,688	290,688	
Total Allocated Additions:	5,814,464	1,551,424	7,365,888	7,365,888
Total To Be Allocated:	10,873,445	1,551,424		12,424,869

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department DGS-Traffic Control

	Total	G&A	Townwide Services
Wages & Benefits			
Salaries & Wages	4,702,139	0	4,702,139
Other Expense & Cost			
Maint of Equipment	3,486	0	3,486
Office Expense	9,503	0	9,503
Auto Expense	3,839	0	3,839
Fees & Services	39,805	0	39,805
Rent Major Ofc Eqp	1,706	0	1,706
Misc Mat & Supplies	1,682	0	1,682
Uniform Expense	22,478	0	22,478
Sign & Graphic Supplies	256,665	0	256,665
Art Room Supplies	17,678	0	17,678
Departmental Total			
Expenditures Per Financial Statement	5,058,981		
Deductions			
*Total Disallowed Costs	0	0	0
 Functional Cost	 5,058,981	 0	 5,058,981
Allocation Step 1			
Inbound - All Others	5,814,464	0	5,814,464
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	10,873,445	0	10,873,445
Allocation Step 2			
Inbound - All Others	1,551,424	0	1,551,424
2nd Allocation	1,551,424	0	1,551,424
Total For DGS-Traffic Control			
Schedule .3 Total	12,424,869	0	12,424,869

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department DGS-Traffic Control

Activity - Townwide Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	10.00	10.000000	1,087,348		1,087,348		1,087,348
Supervisor	10.00	10.000000	1,087,348		1,087,348		1,087,348
Town Comptroller	5.00	5.000000	543,675		543,675		543,675
Receiver of Taxes	1.00	1.000000	108,734		108,734		108,734
Town Attorney	3.00	3.000000	326,201		326,201		326,201
Engineering	5.00	5.000000	543,675		543,675		543,675
Highway Dept	2.00	2.000000	217,468		217,468	47,014	264,482
Town Board	10.00	10.000000	1,087,348		1,087,348	235,062	1,322,410
Consrvtm & Waterways	4.00	4.000000	434,939		434,939	94,025	528,964
DGS-Cemeteries	2.00	2.000000	217,468		217,468	47,014	264,482
Animal Shelter	2.00	2.000000	217,468		217,468	47,014	264,482
Building Department	2.00	2.000000	217,468		217,468	47,014	264,482
Planning & Econ Dev	1.00	1.000000	108,734		108,734	23,509	132,243
Part Town Highway Fd	3.00	3.000000	326,201		326,201	70,516	396,717
T/H Lighting District	33.00	33.000000	3,588,233		3,588,233	775,712	4,363,945
Parking Fields	2.00	2.000000	217,468		217,468	47,014	264,482
Sanitation Utility	2.00	2.000000	217,468		217,468	47,014	264,482
Parks & Recreation	3.00	3.000000	326,201		326,201	70,516	396,717
Schedule .4 Total for Townwide Services	100.00	100.000000	10,873,445		10,873,445	1,551,424	12,424,869

Allocation Basis: Percentage of Effort Afforded by Department
Allocation Source: DGS-Traffic Control

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department DGS-Traffic Control**

Receiving Department	Total	Townwide Services
General Services	1,087,348	1,087,348
Supervisor	1,087,348	1,087,348
Town Comptroller	543,675	543,675
Receiver of Taxes	108,734	108,734
Town Attorney	326,201	326,201
Engineering	543,675	543,675
Highway Dept	264,482	264,482
Town Board	1,322,410	1,322,410
Consrvt & Waterways	528,964	528,964
DGS-Cemeteries	264,482	264,482
Animal Shelter	264,482	264,482
Building Department	264,482	264,482
Planning & Econ Dev	132,243	132,243
Part Town Highway Fd	396,717	396,717
T/H Lighting District	4,363,945	4,363,945
Parking Fields	264,482	264,482
Sanitation Utility	264,482	264,482
Parks & Recreation	396,717	396,717
Direct Bill	0	0
Total	12,424,869	12,424,869

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Highway Dept

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
2015 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:	1,436,674			1,436,674
Inbound Costs:				
Gen Fund-Undistributed	699,207	7,857	707,064	
Gen Fund-Debt Service	5,671	30	5,701	
Insurance	35,353	1,099	36,452	
General Services	185,660	162,857	348,517	
Supervisor	52,542	24,408	76,950	
Town Comptroller	39,711	18,597	58,308	
Receiver of Taxes	7,600	2,001	9,601	
Town Clerk	23,708	7,990	31,698	
Town Attorney	16,934	4,824	21,758	
Human Resources	23,013	6,505	29,518	
Civil Service	17,436	4,940	22,376	
Engineering	269,456	68,890	338,346	
Information & Tech	222,046	88,595	310,641	
DGS-Traffic Control	217,468	47,014	264,482	
Town Board		101,993	101,993	
Total Allocated Additions:	1,815,805	547,600	2,363,405	2,363,405
Total To Be Allocated:	3,252,479	547,600		3,800,079

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Highway Dept

	Total	G&A	Townwide Services
Wages & Benefits			
Salaries & Wages	1,424,214	0	1,424,214
Other Expense & Cost			
Office Expense	10,549	0	10,549
Rent Ofc Equipment	1,911	0	1,911
Departmental Total			
Expenditures Per Financial Statement	1,436,674		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,436,674	0	1,436,674
Allocation Step 1			
Inbound - All Others	1,815,805	0	1,815,805
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	3,252,479	0	3,252,479
Allocation Step 2			
Inbound - All Others	547,600	0	547,600
2nd Allocation	547,600	0	547,600
Total For Highway Dept			
Schedule .3 Total	3,800,079	0	3,800,079

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Highway Dept**

Activity - Townwide Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Consrvt & Waterways	1.00	1.000000	32,526		32,526	5,469	37,995
DGS-Cemeteries	5.00	5.000000	162,624		162,624	27,387	190,011
Part Town Highway Fd	65.00	65.000000	2,114,108		2,114,108	355,923	2,470,031
Parking Fields	9.00	9.000000	292,724		292,724	49,287	342,011
Parks & Recreation	5.00	5.000000	162,624		162,624	27,387	190,011
Capital Funds	15.00	15.000000	487,873		487,873	82,147	570,020
Schedule .4 Total for Townwide Services	100.00	100.000000	3,252,479		3,252,479	547,600	3,800,079

Allocation Basis: Percentage of Effort Afforded by Department
Allocation Source: Highway Department

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Highway Dept**

Receiving Department	Total	Townwide Services
Consrvt & Waterways	37,995	37,995
DGS-Cemeteries	190,011	190,011
Part Town Highway Fd	2,470,031	2,470,031
Parking Fields	342,011	342,011
Parks & Recreation	190,011	190,011
Capital Funds	570,020	570,020
Direct Bill	0	0
Total	3,800,079	3,800,079

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .1 - Nature and Extent of Services
For Department Town Board

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
2015 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:	3,166,928			3,166,928
Inbound Costs:				
Gen Fund-Undistributed	1,553,782	17,455	1,571,237	
Gen Fund-Debt Service	12,304	73	12,377	
Insurance	71,891	2,239	74,130	
General Services	2,872,839	1,041,271	3,914,110	
Supervisor	97,200	45,158	142,358	
Town Comptroller	89,188	43,051	132,239	
Receiver of Taxes	16,752	4,413	21,165	
Town Clerk	27,724	8,690	36,414	
Town Attorney	159,498	39,633	199,131	
Human Resources	42,577	12,036	54,613	
Civil Service	32,256	9,145	41,401	
Engineering	269,456	68,890	338,346	
Information & Tech	281,664	88,473	370,137	
DGS-Traffic Control	1,087,348	235,062	1,322,410	
Town Board		188,691	188,691	
Total Allocated Additions:	6,614,479	1,804,280	8,418,759	8,418,759
Total To Be Allocated:	9,781,407	1,804,280		11,585,687

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Board

	Total	G&A	Legislation
<hr/>			
Wages & Benefits			
Salaries & Wages	3,089,150	0	3,089,150
<hr/>			
Other Expense & Cost			
Office Expense	15,688	0	15,688
Fees & Services	58,000	0	58,000
Dues Assn'tn	1,950	0	1,950
Printing	2,140	0	2,140
<hr/>			
Departmental Total			
Expenditures Per Financial Statement	3,166,928		
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
<hr/>			
Functional Cost	3,166,928	0	3,166,928
<hr/>			
Allocation Step 1			
Inbound - All Others	6,614,479	0	6,614,479
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	9,781,407	0	9,781,407
<hr/>			
Allocation Step 2			
Inbound - All Others	1,804,280	0	1,804,280
2nd Allocation	1,804,280	0	1,804,280
<hr/>			
Total For Town Board			
Schedule .3 Total	11,585,687	0	11,585,687

Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Town Board

Activity - Legislation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	124	6.465068	632,376		632,376		632,376
Supervisor	12	0.625652	61,196		61,196		61,196
Town Comptroller	45	2.346194	229,486		229,486		229,486
Receiver of Taxes	45	2.346194	229,486		229,486		229,486
Town Clerk	47	2.450469	239,688		239,688		239,688
Town Attorney	38	1.981230	193,787		193,787		193,787
Human Resources	11	0.573514	56,095		56,095		56,095
Civil Service	10	0.521376	50,995		50,995		50,995
Engineering	24	1.251303	122,393		122,393		122,393
Information & Tech	29	1.511992	147,890		147,890		147,890
Public Safety	58	3.023983	295,796		295,796		295,796
DGS-Traffic Control	57	2.971846	290,688		290,688		290,688
Highway Dept	20	1.042753	101,993		101,993		101,993
Town Board	37	1.929093	188,691		188,691		188,691
Tourism	3	0.156413	15,296		15,296	3,972	19,268
Senior Enrichment	55	2.867570	280,488		280,488	72,914	353,402
Consrvtm & Waterways	81	4.223149	413,082		413,082	107,383	520,465
DGS-Cemeteries	17	0.886340	86,698		86,698	22,538	109,236
Animal Shelter	32	1.668405	163,191		163,191	42,421	205,612
Building Department	92	4.796663	469,182		469,182	121,956	591,138
Board of Zoning	15	0.782065	76,497		76,497	19,887	96,384
Planning & Econ Dev	11	0.573514	56,095		56,095	14,588	70,683
Part Town Highway Fd	193	10.062565	984,261		984,261	255,872	1,240,133
Parking Fields	5	0.260688	25,502		25,502	6,626	32,128
Sanitation Utility	390	20.333681	1,988,926		1,988,926	517,021	2,505,947
Parks & Recreation	398	20.750783	2,029,742		2,029,742	527,630	2,557,372
Water Utility	69	3.597497	351,887		351,887	91,472	443,359
Schedule .4 Total for Legislation	1,918	100.000000	9,781,407		9,781,407	1,804,280	11,585,687

Allocation Basis: Employees (Head Count) by Department
Allocation Source: Town Comptroller

**Town of Hempstead, New York
Analysis of Administrative Charges
2015 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Board**

Receiving Department	Total	Legislation
General Services	632,376	632,376
Supervisor	61,196	61,196
Town Comptroller	229,486	229,486
Receiver of Taxes	229,486	229,486
Town Clerk	239,688	239,688
Town Attorney	193,787	193,787
Human Resources	56,095	56,095
Civil Service	50,995	50,995
Engineering	122,393	122,393
Information & Tech	147,890	147,890
Public Safety	295,796	295,796
DGS-Traffic Control	290,688	290,688
Highway Dept	101,993	101,993
Town Board	188,691	188,691
Tourism	19,268	19,268
Senior Enrichment	353,402	353,402
Consrvtm & Waterways	520,465	520,465
DGS-Cemeteries	109,236	109,236
Animal Shelter	205,612	205,612
Building Department	591,138	591,138
Board of Zoning	96,384	96,384
Planning & Econ Dev	70,683	70,683
Part Town Highway Fd	1,240,133	1,240,133
Parking Fields	32,128	32,128
Sanitation Utility	2,505,947	2,505,947
Parks & Recreation	2,557,372	2,557,372
Water Utility	443,359	443,359
Direct Bill	0	0
Total	11,585,687	11,585,687

Section D: Supplemental Data

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

Total 2015 General Fund Actual Expenditures		<u>\$ 164,424,518</u>	
Building Department	\$ 7,232,810		
Board of Zoning	1,757,097		
Planning & Econ Dev	1,196,499		
Memorial Day Fund	3		
Part Town Undistributed	128,694		
Part Town Highway Fund	9,173,915		
Fire Protectn Districts	63,857		
T/H Lighting District	4,608,271		
Library Districts	19,178		
Parking Fields	2,760,642		
Sanitation Utility	10,298,826		
Parks & Recreation	14,437,174		
Water Utility	2,610,473		
Capital Funds	<u>4,630,255</u>		
Total Other Funds Allocated *	(1)	\$ 58,917,694	35.8%
Civil Defense	3,271		
Publicity	572		
Tourism	376,331		
Senior Enrichment	5,089,982		
Housing Authority	105,162		
Consrvtn & Waterways	8,989,564		
DGS-Cemeteries	3,491,951		
Apportioned Costs	237,370		
Animal Shelter	5,670,923		
Credit Union	44,032		
Urban Renewal	694,293		
IDA	180,356		
CSEA	285,675		
DOOR	2,023		
Community Development	43,601		
Other Misc	<u>5,176,183</u>		
Total General Fund Allocated *	(2)	<u>\$ 30,391,289</u>	18.5%
Sub Total *	(3)=(1)+(2)	\$ 89,308,983	
Total General Fund Central Services Unallocated *	(4)	<u>\$ 23,161,617</u>	14.1%
Total *	(3)+(4)	\$ 112,470,600	
Total General Fund Non-Central Services Expenditures		<u>\$ 51,953,918</u>	31.6%
Total 2015 General Fund Actual Expenditures		<u>\$ 164,424,518</u>	100.0%

* Refer to Schedule A in plan.

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