



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

2016 Full
Cost Allocation Plan

Based on Actual Expenditures for
Fiscal Year Ending December 31, 2016

Analysis of Administrative Charges Town of Hempstead, New York

FINAL

2016 Full
Cost Allocation Plan

Based on Actual Expenditures for
Fiscal Year Ending December 31, 2016

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 Analysis of Administrative Charges
 2016 Central Services Cost Allocation Plan
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Section A: Cost Allocation Methodology and Process

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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) 2016.

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	142,801	2,277,123	0
Gen Fund-Debt Service	0	0	1,065	101,206	0
Insurance	0	0	8,419	118,900	0
General Services	0	0	172,967	1,285,257	0
Supervisor	0	0	13,013	238,630	0
Town Comptroller	656	377	19,950	214,042	1,145
Receiver of Taxes	1	297	1,958	28,749	71
Town Clerk	0	0	1,793	12,646	0
Town Attorney	0	0	3,655	67,426	0
Human Resources	0	0	4,143	76,203	0
Civil Service	0	0	3,378	62,137	0
Engineering	0	0	0	0	0
Information & Tech	0	0	25,814	102,402	0
Public Safety	0	0	0	0	208,737
DGS-Traffic Control	0	0	0	0	0
Highway Dept	0	0	0	0	0
Town Board	0	0	18,200	333,791	0
Allocated Costs for Fiscal 2016	657	674	417,156	4,918,512	209,953

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Schedule A - Allocated Costs By Department

Central Service Departments	Consrvtm & Waterways	DGS-Cemeteries	Contingency	Apportioned Costs	Animal Shelter
Gen Fund-Undistributed	4,396,123	957,269	0	0	1,638,373
Gen Fund-Debt Service	1,186,413	188,517	0	0	277,852
Insurance	297,639	48,712	0	0	103,145
General Services	105,424	1,054,601	0	0	1,471,838
Supervisor	355,785	73,758	0	0	138,840
Town Comptroller	491,057	101,631	0	40,701	447,390
Receiver of Taxes	56,443	11,674	0	203,227	22,905
Town Clerk	33,865	0	0	0	26,515
Town Attorney	155,136	20,832	0	0	54,821
Human Resources	113,614	23,545	0	0	44,335
Civil Service	92,634	19,200	0	0	36,146
Engineering	136,841	0	0	0	0
Information & Tech	165,629	42,265	0	0	241,000
Public Safety	730,570	313,095	0	0	313,095
DGS-Traffic Control	480,570	240,292	0	0	240,292
Highway Dept	40,087	200,459	0	0	0
Town Board	497,640	103,170	0	0	194,207
Allocated Costs for Fiscal 2016	9,335,470	3,399,020	0	243,928	5,250,754

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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	20,297	2,422	0	0	0
Insurance	26,393	3,150	5,471	0	0
General Services	2,062,021	201,031	346,948	0	0
Supervisor	399,172	65,082	43,382	0	0
Town Comptroller	398,714	60,983	29,506	157	84,148
Receiver of Taxes	112,526	22,403	16,076	1	38,386
Town Clerk	138,324	223,607	32,700	0	0
Town Attorney	1,407,806	834,143	35,648	0	0
Human Resources	127,473	20,776	13,850	0	0
Civil Service	103,941	16,939	11,292	0	0
Engineering	478,945	136,841	205,261	0	0
Information & Tech	1,185,618	76,352	124,871	0	0
Public Safety	0	0	0	0	0
DGS-Traffic Control	240,292	0	120,139	0	0
Highway Dept	0	0	0	0	0
Town Board	558,341	91,037	60,694	0	0
Allocated Costs for Fiscal 2016	7,259,863	1,754,766	1,045,838	158	122,534

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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	8,410	0	0
Supervisor	828,710	0	0	0	21,693
Town Comptroller	1,002,384	27,325	163,726	5,992	99,776
Receiver of Taxes	448,627	35,682	67,004	7,579	55,445
Town Clerk	14,450	0	0	0	0
Town Attorney	2,364,260	0	0	0	6,105
Human Resources	264,644	0	0	0	6,913
Civil Service	215,769	0	0	0	5,639
Engineering	0	0	0	0	478,945
Information & Tech	179,140	0	0	0	0
Public Safety	0	0	0	0	1,461,133
DGS-Traffic Control	360,429	0	3,964,681	0	240,292
Highway Dept	2,605,849	0	0	0	360,814
Town Board	1,159,157	0	0	0	30,347
Allocated Costs for Fiscal 2016	9,443,419	63,007	4,203,821	13,571	2,767,102

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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	173,012	0	0	0
Gen Fund-Debt Service	799	0	0	398	0
Insurance	1,388	19,135	0	451	2,581
General Services	245,565	2,205,811	97,177	36,554	164,712
Supervisor	1,692,131	1,722,530	303,719	0	0
Town Comptroller	1,658,869	1,776,723	511,729	0	0
Receiver of Taxes	1,134,090	877,561	244,461	0	0
Town Clerk	29,360	34,900	34,031	0	895
Town Attorney	1,354,337	705,354	148,231	0	473,385
Human Resources	540,353	550,127	96,991	0	0
Civil Service	440,573	448,574	79,080	0	0
Engineering	0	205,261	0	0	0
Information & Tech	391,763	609,223	311,768	0	34,068
Public Safety	313,095	2,609,200	104,361	0	0
DGS-Traffic Control	240,292	360,429	0	0	0
Highway Dept	0	200,459	0	0	0
Town Board	2,366,871	2,409,348	424,830	0	0
Allocated Costs for Fiscal 2016	10,409,486	14,907,647	2,356,378	37,403	675,641

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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	1,614	609	0	0	0
Insurance	1,820	1,058	0	0	0
General Services	147,184	146,549	1,858	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	40,660
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	4,105,294	0
Information & Tech	24,678	0	0	0	0
Public Safety	0	0	0	0	0
DGS-Traffic Control	0	0	0	0	0
Highway Dept	0	0	0	601,355	0
Town Board	0	0	0	0	0
Allocated Costs for Fiscal 2016	175,296	148,216	1,858	4,706,649	40,660

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	548,497	10,133,198	0	7,399,178	0
Gen Fund-Debt Service	2,655,901	4,437,093	0	0	0
Insurance	15,134	653,396	0	0	0
General Services	1,158,973	10,912,880	0	0	0
Supervisor	0	5,896,445	0	693,265	0
Town Comptroller	276,067	7,413,048	0	0	0
Receiver of Taxes	0	3,385,166	0	5,501,018	0
Town Clerk	0	623,746	0	8,812,901	0
Town Attorney	245,434	7,876,573	0	400,691	0
Human Resources	0	1,882,967	0	0	0
Civil Service	0	1,535,302	0	0	0
Engineering	0	5,747,388	0	0	48,824
Information & Tech	14,912	3,529,503	0	0	0
Public Safety	0	6,053,286	0	0	0
DGS-Traffic Control	0	6,487,708	0	0	0
Highway Dept	0	4,009,023	0	0	0
Town Board	0	8,247,633	0	0	0
Allocated Costs for Fiscal 2016	4,914,918	88,824,355	0	22,807,053	48,824

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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 2016		111,680,232

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	44,618,151		0	(7,399,178)	0	
Gen Fund-Debt Service	7,315,479		0		0	
Insurance	2,339,109		0		0	
General Services	15,094,420		0		0	
Supervisor	2,078,749		0	(693,265)	0	
Town Comptroller	3,862,430		0		0	
Receiver of Taxes	3,999,704		0	(5,501,018)	0	
Town Clerk	4,537,439		0	(8,812,901)	0	
Town Attorney	4,196,145		0	(400,691)	0	
Human Resources	979,625		0		0	
Civil Service	960,476		0		0	
Engineering	3,167,220		(48,824)		0	
Information & Tech	4,028,571		0		0	
Public Safety	5,186,795		0		0	
DGS-Traffic Control	4,682,882		0		0	
Highway Dept	1,536,568		0		0	
Town Board	3,096,469		0		0	
Civil Defense						657
Publicity						674
Tourism						417,156
Senior Enrichment						4,918,512
Housing Authority						209,953
Consrvtn & Waterways						9,335,470
DGS-Cemeteries						3,399,020
Contingency						0
Apportioned Costs						243,928
Animal Shelter						5,250,754
Building Department						7,259,863
Board of Zoning						1,754,766
Planning & Econ Dev						1,045,838
Memorial Day Fund						158
Part Town Undistrib						122,534
Part Town Highway Fd						9,443,419
Fire Protectn Districts						63,007
T/H Lighting District						4,203,821
Library Districts						13,571
Parking Fields						2,767,102
Sanitation Utility						10,409,486
Parks & Recreation						14,907,647
Water Utility						2,356,378
Credit Union						37,403
Urban Renewal						675,641
IDA						175,296
CSEA						148,216
DOOR						1,858
Capital Funds						4,706,649
Community Development						40,660
Other Misc						4,914,918
Totals	111,680,232		(48,824)	(22,807,053)	0	88,824,355

Deviation: 0

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	(465,598)	0	0	0	0
Gen Fund-Debt Service	4,537	(46,322)	0	0	0
Insurance	0	0	(87,040)	0	0
General Services	5,269,235	601,064	456,351	(14,011,516)	391,066
Supervisor	1,125,003	23,740	80,938	4,003,769	(6,728,626)
Town Comptroller	2,469,449	120,161	114,085	1,030,898	195,243
Receiver of Taxes	1,901,846	368,296	108,940	1,587,831	199,580
Town Clerk	2,517,269	45,221	156,460	2,104,127	212,595
Town Attorney	2,382,484	24,159	123,790	993,355	160,540
Human Resources	621,557	3,810	34,763	318,491	39,046
Civil Service	508,266	4,225	29,381	331,423	43,382
Engineering	1,681,399	86,124	113,316	619,565	104,120
Information & Tech	1,654,718	1,315,471	91,973	674,146	125,820
Public Safety	2,710,805	261,890	156,753	508,616	251,650
DGS-Traffic Control	2,239,438	53,907	172,523	2,250,546	251,650
Highway Dept	815,417	5,384	43,478	387,062	86,773
Town Board	1,649,950	11,256	90,002	3,383,227	156,200
Civil Defense	0	0	0	0	0
Publicity	0	0	0	0	0
Tourism	142,801	1,065	8,419	172,967	13,013
Senior Enrichment	2,277,123	101,206	118,900	1,285,257	238,630
Housing Authority	0	0	0	0	0
Consrvtn & Waterways	4,396,123	1,186,413	297,639	105,424	355,785
DGS-Cemeteries	957,269	188,517	48,712	1,054,601	73,758
Contingency	0	0	0	0	0
Apportioned Costs	0	0	0	0	0
Animal Shelter	1,638,373	277,852	103,145	1,471,838	138,840
Building Department	0	20,297	26,393	2,062,021	399,172
Board of Zoning	0	2,422	3,150	201,031	65,082
Planning & Econ Dev	0	0	5,471	346,948	43,382
Memorial Day Fund	0	0	0	0	0
Part Town Undistrib	0	0	0	0	0
Part Town Highway Fd	0	0	0	0	828,710
Fire Protectn Districts	0	0	0	0	0
T/H Lighting District	0	0	0	8,410	0
Library Districts	0	0	0	0	0
Parking Fields	0	0	0	0	21,693
Sanitation Utility	0	799	1,388	245,565	1,692,131
Parks & Recreation	173,012	0	19,135	2,205,811	1,722,530
Water Utility	0	0	0	97,177	303,719
Credit Union	0	398	451	36,554	0
Urban Renewal	0	0	2,581	164,712	0
IDA	0	1,614	1,820	147,184	0
CSEA	0	609	1,058	146,549	0
DOOR	0	0	0	1,858	0
Capital Funds	0	0	0	0	0
Community Development	0	0	0	0	0
Other Misc	548,497	2,655,901	15,134	1,158,973	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	7,399,178	0	0	0	693,265
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	44,618,151	7,315,479	2,339,109	15,094,420	2,078,749

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	248,276	217,322	0	0	0
Gen Fund-Debt Service	6,153	35,632	0	0	0
Insurance	74,263	11,392	1,385	0	0
General Services	652,315	73,520	34,737	255,174	139,798
Supervisor	63,187	10,125	38,200	17,906	13,208
Town Comptroller	(5,831,086)	18,812	38,404	43,507	49,534
Receiver of Taxes	109,218	(5,452,114)	6,710	44,471	50,636
Town Clerk	202,645	27,872	(6,557,816)	53,682	53,936
Town Attorney	95,764	25,777	327,460	(5,033,646)	40,729
Human Resources	26,873	6,015	365,967	11,015	(1,576,754)
Civil Service	29,802	5,897	4,141	12,247	13,850
Engineering	59,728	19,451	125,473	52,808	33,246
Information & Tech	131,462	24,747	16,295	35,522	40,173
Public Safety	144,183	31,861	8,849	78,896	80,362
DGS-Traffic Control	189,960	28,766	639,730	125,719	80,362
Highway Dept	62,373	9,430	28,838	24,491	27,701
Town Board	184,266	19,015	22,419	197,089	49,877
Civil Defense	656	1	0	0	0
Publicity	377	297	0	0	0
Tourism	19,950	1,958	1,793	3,655	4,143
Senior Enrichment	214,042	28,749	12,646	67,426	76,203
Housing Authority	1,145	71	0	0	0
Consrvtn & Waterways	491,057	56,443	33,865	155,136	113,614
DGS-Cemeteries	101,631	11,674	0	20,832	23,545
Contingency	0	0	0	0	0
Apportioned Costs	40,701	203,227	0	0	0
Animal Shelter	447,390	22,905	26,515	54,821	44,335
Building Department	398,714	112,526	138,324	1,407,806	127,473
Board of Zoning	60,983	22,403	223,607	834,143	20,776
Planning & Econ Dev	29,506	16,076	32,700	35,648	13,850
Memorial Day Fund	157	1	0	0	0
Part Town Undistrib	84,148	38,386	0	0	0
Part Town Highway Fd	1,002,384	448,627	14,450	2,364,260	264,644
Fire Protectn Districts	27,325	35,682	0	0	0
T/H Lighting District	163,726	67,004	0	0	0
Library Districts	5,992	7,579	0	0	0
Parking Fields	99,776	55,445	0	6,105	6,913
Sanitation Utility	1,658,869	1,134,090	29,360	1,354,337	540,353
Parks & Recreation	1,776,723	877,561	34,900	705,354	550,127
Water Utility	511,729	244,461	34,031	148,231	96,991
Credit Union	0	0	0	0	0
Urban Renewal	0	0	895	473,385	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	40,660	0	0
Other Misc	276,067	0	0	245,434	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	5,501,018	8,812,901	400,691	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	3,862,430	3,999,704	4,537,439	4,196,145	979,625

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	114,220	111,264	426,780	3,883,568	982,966
Supervisor	10,789	0	300,261	0	982,966
Town Comptroller	40,472	0	999,543	0	491,485
Receiver of Taxes	41,371	0	710,547	0	98,292
Town Clerk	44,067	111,264	789,671	0	0
Town Attorney	33,272	111,264	239,691	0	294,887
Human Resources	8,095	0	97,222	0	0
Civil Service	(1,121,263)	0	89,872	0	0
Engineering	27,110	(3,647,008)	116,119	0	491,485
Information & Tech	32,754	0	(4,284,527)	0	0
Public Safety	65,519	0	167,766	(4,750,059)	0
DGS-Traffic Control	65,519	0	207,601	0	(6,588,630)
Highway Dept	22,586	342,112	278,965	0	240,292
Town Board	40,663	342,112	359,557	0	1,201,431
Civil Defense	0	0	0	0	0
Publicity	0	0	0	0	0
Tourism	3,378	0	25,814	0	0
Senior Enrichment	62,137	0	102,402	0	0
Housing Authority	0	0	0	208,737	0
Consrvtn & Waterways	92,634	136,841	165,629	730,570	480,570
DGS-Cemeteries	19,200	0	42,265	313,095	240,292
Contingency	0	0	0	0	0
Apportioned Costs	0	0	0	0	0
Animal Shelter	36,146	0	241,000	313,095	240,292
Building Department	103,941	478,945	1,185,618	0	240,292
Board of Zoning	16,939	136,841	76,352	0	0
Planning & Econ Dev	11,292	205,261	124,871	0	120,139
Memorial Day Fund	0	0	0	0	0
Part Town Undistrib	0	0	0	0	0
Part Town Highway Fd	215,769	0	179,140	0	360,429
Fire Protectn Districts	0	0	0	0	0
T/H Lighting District	0	0	0	0	3,964,681
Library Districts	0	0	0	0	0
Parking Fields	5,639	478,945	0	1,461,133	240,292
Sanitation Utility	440,573	0	391,763	313,095	240,292
Parks & Recreation	448,574	205,261	609,223	2,609,200	360,429
Water Utility	79,080	0	311,768	104,361	0
Credit Union	0	0	0	0	0
Urban Renewal	0	0	34,068	0	0
IDA	0	0	24,678	0	0
CSEA	0	0	0	0	0
DOOR	0	0	0	0	0
Capital Funds	0	4,105,294	0	0	0
Community Development	0	0	0	0	0
Other Misc	0	0	14,912	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	48,824	0	0	0
Disallowed	0	0	0	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	960,476	3,167,220	4,028,571	5,186,795	4,682,882

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	619,458	0
Supervisor	0	58,534	0
Town Comptroller	0	219,493	0
Receiver of Taxes	0	224,376	0
Town Clerk	0	239,007	0
Town Attorney	0	180,474	0
Human Resources	0	43,900	0
Civil Service	0	48,777	0
Engineering	0	117,064	0
Information & Tech	0	141,446	0
Public Safety	0	282,909	0
DGS-Traffic Control	0	282,909	0
Highway Dept	(2,472,455)	97,553	0
Town Board	0	(7,707,064)	0
Civil Defense	0	0	657
Publicity	0	0	674
Tourism	0	18,200	417,156
Senior Enrichment	0	333,791	4,918,512
Housing Authority	0	0	209,953
Consrvtn & Waterways	40,087	497,640	9,335,470
DGS-Cemeteries	200,459	103,170	3,399,020
Contingency	0	0	0
Apportioned Costs	0	0	243,928
Animal Shelter	0	194,207	5,250,754
Building Department	0	558,341	7,259,863
Board of Zoning	0	91,037	1,754,766
Planning & Econ Dev	0	60,694	1,045,838
Memorial Day Fund	0	0	158
Part Town Undistrib	0	0	122,534
Part Town Highway Fd	2,605,849	1,159,157	9,443,419
Fire Protectn Districts	0	0	63,007
T/H Lighting District	0	0	4,203,821
Library Districts	0	0	13,571
Parking Fields	360,814	30,347	2,767,102
Sanitation Utility	0	2,366,871	10,409,486
Parks & Recreation	200,459	2,409,348	14,907,647
Water Utility	0	424,830	2,356,378
Credit Union	0	0	37,403
Urban Renewal	0	0	675,641
IDA	0	0	175,296
CSEA	0	0	148,216
DOOR	0	0	1,858
Capital Funds	601,355	0	4,706,649
Community Development	0	0	40,660
Other Misc	0	0	4,914,918
Total Allocated			88,824,355
Direct Bills	0	0	0
Unallocated	0	0	22,807,053
Cost Adjustments	0	0	48,824
Disallowed	0	0	0

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule D - Detail of Allocated Costs**

Department	Highway Dept 16.5	Town Board 17.5	Totals
Total Expenditures	1,536,568	3,096,469	111,680,232

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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 Other Insurance	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
2016 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
2016 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
2016 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:	44,618,151			44,618,151
Inbound Costs:				
Town Comptroller		248,276	248,276	
Receiver of Taxes		217,322	217,322	
Total Allocated Additions:		<u>465,598</u>	465,598	465,598
Total To Be Allocated:	<u>44,618,151</u>	<u>465,598</u>		<u>45,083,749</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	125,743	0	0	0	125,743
Fees & Services	1,255,846	0	0	1,255,846	0
Veterans Mtg Rooms	775	0	0	0	0
Property Taxes	5,821	0	0	0	5,821
NC College Chargeback	7,200,000	0	0	0	0
Other Expense	416,954	0	0	0	416,954
Adventure Tours	50,482	0	0	0	0
League Officials	71,508	0	0	0	0
Payment In Lieu Taxes	148,561	0	0	0	148,561
State Unemployment Insur	102,532	0	102,532	0	0
Employees' Retirement	11,444,585	0	11,444,585	0	0
Social Security	4,702,512	0	4,702,512	0	0
NYS MCTM Tax	224,282	0	224,282	0	0
Health Insurance	18,868,550	0	18,868,550	0	0
Departmental Total					
Expenditures Per Financial Statement	44,618,151				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	44,618,151	0	35,342,461	1,255,846	697,079
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(7,322,765)	0	0	0	0
1st Allocation	37,295,386	0	35,342,461	1,255,846	697,079
Allocation Step 2					
Inbound - All Others	465,598	465,598	0	0	0
Reallocate Admin Costs		(465,598)	368,806	13,104	7,275
Unallocated Costs	(76,413)	0	0	0	0
2nd Allocation	389,185	0	368,806	13,104	7,275
Total For Gen Fund-Undistributed					
Schedule .3 Total	37,684,571	0	35,711,267	1,268,950	704,354

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	775
Property Taxes	0
NC College Chargeback	7,200,000
Other Expense	0
Adventure Tours	50,482
League Officials	71,508
Payment In Lieu Taxes	0
State Unemployment Insur	0
Employees' Retirement	0
Social Security	0
NYS MCTM Tax	0
Health Insurance	0
Departmental Total	

Expenditures Per Financial Statement	
Deductions	

*Total Disallowed Costs	0
Functional Cost	7,322,765
Allocation Step 1	

Reallocate Admin Costs	0
Unallocated Costs	(7,322,765)
1st Allocation	0
Allocation Step 2	

Inbound - All Others	0
Reallocate Admin Costs	76,413
Unallocated Costs	(76,413)
2nd Allocation	0
Total For Gen Fund-Undistributed	

Schedule .3 Total	0

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	9,853,199	14.755107	5,214,818		5,214,818	54,417	5,269,235
Supervisor	2,041,621	3.057315	1,080,530		1,080,530	11,276	1,091,806
Town Comptroller	3,776,341	5.655048	1,998,633		1,998,633	20,855	2,019,488
Receiver of Taxes	3,556,353	5.325617	1,882,204		1,882,204	19,642	1,901,846
Town Clerk	4,449,197	6.662646	2,354,743		2,354,743	24,573	2,379,316
Town Attorney	3,837,675	5.746895	2,031,094		2,031,094	21,195	2,052,289
Human Resources	974,945	1.459974	515,991		515,991	5,384	521,375
Civil Service	950,431	1.423265	503,017		503,017	5,249	508,266
Engineering	3,144,131	4.708317	1,664,035		1,664,035	17,364	1,681,399
Information & Tech	2,996,815	4.487712	1,586,068		1,586,068	16,550	1,602,618
Public Safety	5,067,180	7.588071	2,681,811		2,681,811	27,986	2,709,797
DGS-Traffic Control	4,187,635	6.270958	2,216,311		2,216,311	23,127	2,239,438
Highway Dept	1,524,788	2.283361	806,996		806,996	8,421	815,417
Town Board	3,015,058	4.515031	1,595,723		1,595,723	16,652	1,612,375
Tourism	267,030	0.399876	141,326		141,326	1,475	142,801
Senior Enrichment	4,258,104	6.376485	2,253,607		2,253,607	23,516	2,277,123
Consrvtn & Waterways	8,220,521	12.310180	4,350,721		4,350,721	45,402	4,396,123
DGS-Cemeteries	1,593,535	2.386309	843,380		843,380	8,802	852,182
Animal Shelter	3,063,674	4.587833	1,621,453		1,621,453	16,920	1,638,373
Schedule .4 Total for Fringe Benefits	66,778,233	100.000000	35,342,461		35,342,461	368,806	35,711,267

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
2016 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	4,492	0.357687	4,492		4,492	45	4,537
Supervisor	27,216	2.167145	27,216		27,216	284	27,500
Town Comptroller	445,312	35.459126	445,312		445,312	4,649	449,961
Town Clerk	10,787	0.858943	10,787		10,787	111	10,898
Town Attorney	326,785	26.021104	326,785		326,785	3,410	330,195
Human Resources	99,147	7.894837	99,147		99,147	1,035	100,182
Information & Tech	51,562	4.105758	51,562		51,562	538	52,100
Town Board	37,188	2.961191	37,188		37,188	387	37,575
DGS-Cemeteries	104,000	8.281270	104,000		104,000	1,087	105,087
Parks & Recreation	16,843	1.341168	16,843		16,843	176	17,019
Other Misc	132,514	10.551771	132,514		132,514	1,382	133,896
Schedule .4 Total for Fees & Services	1,255,846	100.000000	1,255,846		1,255,846	13,104	1,268,950

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	5,639	0.808947	5,639		5,639	58	5,697
Town Clerk	125,743	18.038558	125,743		125,743	1,312	127,055
Public Safety	998	0.143169	998		998	10	1,008
Parks & Recreation	154,382	22.146988	154,382		154,382	1,611	155,993
Other Misc	410,317	58.862338	410,317		410,317	4,284	414,601
Schedule .4 Total for Other Expenses	697,079	100.000000	697,079		697,079	7,275	704,354

Allocation Basis: Actual Expenditures Allocated by Benefiting Department

Allocation Source: Town Comptroller-Account Analysis

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	4,537	0	4,537	0
General Services	5,269,235	5,269,235	0	0
Supervisor	1,125,003	1,091,806	27,500	5,697
Town Comptroller	2,469,449	2,019,488	449,961	0
Receiver of Taxes	1,901,846	1,901,846	0	0
Town Clerk	2,517,269	2,379,316	10,898	127,055
Town Attorney	2,382,484	2,052,289	330,195	0
Human Resources	621,557	521,375	100,182	0
Civil Service	508,266	508,266	0	0
Engineering	1,681,399	1,681,399	0	0
Information & Tech	1,654,718	1,602,618	52,100	0
Public Safety	2,710,805	2,709,797	0	1,008
DGS-Traffic Control	2,239,438	2,239,438	0	0
Highway Dept	815,417	815,417	0	0
Town Board	1,649,950	1,612,375	37,575	0
Tourism	142,801	142,801	0	0
Senior Enrichment	2,277,123	2,277,123	0	0
Consrvtn & Waterways	4,396,123	4,396,123	0	0
DGS-Cemeteries	957,269	852,182	105,087	0
Animal Shelter	1,638,373	1,638,373	0	0
Parks & Recreation	173,012	0	17,019	155,993
Other Misc	548,497	0	133,896	414,601
Direct Bill	0	0	0	0
Total	37,684,571	35,711,267	1,268,950	704,354

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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 2016 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
2016 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:	7,315,479			7,315,479
Inbound Costs:				
Gen Fund-Undistributed	4,492	45	4,537	
Town Comptroller		6,153	6,153	
Receiver of Taxes		35,632	35,632	
Total Allocated Additions:	<u>4,492</u>	<u>41,830</u>	46,322	46,322
Total To Be Allocated:	<u>7,319,971</u>	<u>41,830</u>		<u>7,361,801</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	6,709,168	0	92,420	60,392	17,977
Interest on Notes	606,311	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	7,315,479				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	7,315,479	0	92,420	60,392	17,977
Allocation Step 1					
Inbound - All Others	4,492	4,492	0	0	0
Reallocate Admin Costs		(4,492)	57	37	11
Unallocated Costs	0	0	0	0	0
1st Allocation	7,319,971	0	92,477	60,429	17,988
Allocation Step 2					
Inbound - All Others	41,830	41,830	0	0	0
Reallocate Admin Costs		(41,830)	529	346	102
Unallocated Costs	0	0	0	0	0
2nd Allocation	41,830	0	529	346	102
Total For Gen Fund-Debt Service					
Schedule .3 Total	7,361,801	0	93,006	60,775	18,090

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Gen Fund-Debt Service

	Merrick DPW Bldg	Specific Depts
Other Expense & Cost		
GF Debt Srvc-Principal & Interest	8,481	6,529,898
Interest on Notes	0	606,311
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost		
	8,481	7,136,209
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	5	4,382
Unallocated Costs	0	0
1st Allocation	8,486	7,140,591
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	47	40,806
Unallocated Costs	0	0
2nd Allocation	47	40,806
Total For Gen Fund-Debt Service		
Schedule .3 Total	8,533	7,181,397

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	2,708		2,708	16	2,724
Supervisor	8,334	14.751487	13,641		13,641	78	13,719
Town Clerk	13,209	23.380416	21,622		21,622	126	21,748
Town Attorney	9,217	16.314429	15,087		15,087	86	15,173
Information & Tech	5,207	9.216582	8,523		8,523	48	8,571
Town Board	4,165	7.372203	6,817		6,817	38	6,855
Tourism	560	0.991221	917		917	4	921
Building Department	11,197	19.819102	18,328		18,328	104	18,432
Board of Zoning	1,336	2.364769	2,187		2,187	13	2,200
Other Misc	1,617	2.862150	2,647		2,647	16	2,663
Schedule .4 Total for New Town Hall	56,496	100.000000	92,477		92,477	529	93,006

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	32,977		32,977	191	33,168
Town Comptroller	9,084	17.418316	10,525		10,525	59	10,584
Human Resources	2,778	5.326737	3,219		3,219	18	3,237
Civil Service	2,732	5.238534	3,166		3,166	18	3,184
Engineering	5,640	10.814542	6,535		6,535	38	6,573
Highway Dept	1,947	3.733318	2,256		2,256	13	2,269
Credit Union	300	0.575242	347		347	1	348
IDA	1,212	2.323976	1,404		1,404	8	1,412
Schedule .4 Total for Old Town Hall	52,152	100.000000	60,429		60,429	346	60,775

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	4,984		4,984	38	5,022
Supervisor	8,334	7.670643	1,380		1,380	7	1,387
Town Comptroller	9,084	8.360945	1,504		1,504	8	1,512
Town Clerk	13,209	12.157610	2,187		2,187	11	2,198
Town Attorney	9,217	8.483359	1,526		1,526	8	1,534
Human Resources	2,778	2.556881	460		460	2	462
Civil Service	2,732	2.514542	452		452	2	454
Engineering	5,640	5.191076	934		934	4	938
Information & Tech	5,207	4.792541	863		863	4	867
Highway Dept	1,947	1.792026	322		322	1	323
Town Board	4,165	3.833481	689		689	3	692
Tourism	560	0.515426	93		93		93
Building Department	11,197	10.305758	1,854		1,854	11	1,865
Board of Zoning	1,336	1.229659	221		221	1	222
Credit Union	300	0.276121	50		50		50
IDA	1,212	1.115529	201		201	1	202
Other Misc	1,617	1.488292	268		268	1	269
Schedule .4 Total for New/Old Town Hall	108,648	100.000000	17,988		17,988	102	18,090

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	126		126		126
DGS-Traffic Control	29,844	81.986758	6,958		6,958	41	6,999
Sanitation Utility	3,417	9.387105	796		796	3	799
CSEA	2,601	7.145408	606		606	3	609
Schedule .4 Total for Merrick DPW Bldg	36,401	100.000000	8,486		8,486	47	8,533

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
General Services	556,626	7.800024	556,968		556,968	3,182	560,150
Supervisor	8,581	0.120246	8,586		8,586	48	8,634
Town Comptroller	107,386	1.504805	107,452		107,452	613	108,065
Receiver of Taxes	365,977	5.128451	366,202		366,202	2,094	368,296
Town Clerk	21,141	0.296250	21,154		21,154	121	21,275
Town Attorney	7,405	0.103767	7,410		7,410	42	7,452
Human Resources	111	0.001555	111		111		111
Civil Service	585	0.008198	585		585	2	587
Engineering	77,997	1.092975	78,045		78,045	442	78,487
Information & Tech	1,297,814	18.186323	1,298,611		1,298,611	7,422	1,306,033
Public Safety	260,243	3.646796	260,403		260,403	1,487	261,890
DGS-Traffic Control	46,613	0.653190	46,642		46,642	266	46,908
Highway Dept	2,774	0.038872	2,776		2,776	16	2,792
Town Board	3,687	0.051666	3,689		3,689	20	3,709
Tourism	51	0.000715	51		51		51
Senior Enrichment	100,568	1.409264	100,630		100,630	576	101,206
Consrvt & Waterways	1,178,946	16.520620	1,179,670		1,179,670	6,743	1,186,413
DGS-Cemeteries	187,334	2.625119	187,449		187,449	1,068	188,517
Animal Shelter	276,102	3.869029	276,272		276,272	1,580	277,852
Other Misc	2,636,268	36.942135	2,637,885		2,637,885	15,084	2,652,969
Schedule .4 Total for Specific Depts	7,136,209	100.000000	7,140,591		7,140,591	40,806	7,181,397

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
2016 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
General Services	601,064	2,724	33,168	5,022	0
Supervisor	23,740	13,719	0	1,387	0
Town Comptroller	120,161	0	10,584	1,512	0
Receiver of Taxes	368,296	0	0	0	0
Town Clerk	45,221	21,748	0	2,198	0
Town Attorney	24,159	15,173	0	1,534	0
Human Resources	3,810	0	3,237	462	0
Civil Service	4,225	0	3,184	454	0
Engineering	86,124	0	6,573	938	126
Information & Tech	1,315,471	8,571	0	867	0
Public Safety	261,890	0	0	0	0
DGS-Traffic Control	53,907	0	0	0	6,999
Highway Dept	5,384	0	2,269	323	0
Town Board	11,256	6,855	0	692	0
Tourism	1,065	921	0	93	0
Senior Enrichment	101,206	0	0	0	0
Consrvtm & Waterways	1,186,413	0	0	0	0
DGS-Cemeteries	188,517	0	0	0	0
Animal Shelter	277,852	0	0	0	0
Building Department	20,297	18,432	0	1,865	0
Board of Zoning	2,422	2,200	0	222	0
Sanitation Utility	799	0	0	0	799
Credit Union	398	0	348	50	0
IDA	1,614	0	1,412	202	0
CSEA	609	0	0	0	609
Other Misc	2,655,901	2,663	0	269	0
Direct Bill	0	0	0	0	0
Total	7,361,801	93,006	60,775	18,090	8,533

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Gen Fund-Debt Service**

Receiving Department	Specific Depts
General Services	560,150
Supervisor	8,634
Town Comptroller	108,065
Receiver of Taxes	368,296
Town Clerk	21,275
Town Attorney	7,452
Human Resources	111
Civil Service	587
Engineering	78,487
Information & Tech	1,306,033
Public Safety	261,890
DGS-Traffic Control	46,908
Highway Dept	2,792
Town Board	3,709
Tourism	51
Senior Enrichment	101,206
Consrvtn & Waterways	1,186,413
DGS-Cemeteries	188,517
Animal Shelter	277,852
Building Department	0
Board of Zoning	0
Sanitation Utility	0
Credit Union	0
IDA	0
CSEA	0
Other Misc	2,652,969
Direct Bill	0
Total	7,181,397

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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. Other liability insurance has been allocated based on actual policy costs by department.

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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:	2,339,109			2,339,109
Inbound Costs:				
Town Comptroller		74,263	74,263	
Receiver of Taxes		11,392	11,392	
Town Clerk		1,385	1,385	
Total Allocated Additions:		<u>87,040</u>	87,040	87,040
Total To Be Allocated:	<u>2,339,109</u>	<u>87,040</u>		<u>2,426,149</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	336,590	0	128,384	75,564	49,728
Tort Liability	290,238	0	0	0	0
Workers' Compensation	1,712,281	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,339,109				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	2,339,109	0	128,384	75,564	49,728
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,339,109	0	128,384	75,564	49,728
Allocation Step 2					
Inbound - All Others	87,040	87,040	0	0	0
Reallocate Admin Costs		(87,040)	4,778	2,811	1,850
Unallocated Costs	0	0	0	0	0
2nd Allocation	87,040	0	4,778	2,811	1,850
Total For Insurance					
Schedule .3 Total	2,426,149	0	133,162	78,375	51,578

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Merrick DPW Bldg	Other Buildings	Tort Liability	Workers' Comp	Other Insurance
Other Expense & Cost					
Fire & Liability Insurance	14,279	37,469	0	0	31,166
Tort Liability	0	0	290,238	0	0
Workers' Compensation	0	0	0	1,712,281	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	14,279	37,469	290,238	1,712,281	31,166
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	14,279	37,469	290,238	1,712,281	31,166
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	531	1,393	10,798	63,720	1,159
Unallocated Costs	0	0	0	0	0
2nd Allocation	531	1,393	10,798	63,720	1,159
Total For Insurance					
Schedule .3 Total	14,810	38,862	301,036	1,776,001	32,325

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	3,759		3,759	140	3,899
Supervisor	8,334	14.751487	18,939		18,939	703	19,642
Town Clerk	13,209	23.380416	30,014		30,014	1,118	31,132
Town Attorney	9,217	16.314429	20,945		20,945	780	21,725
Information & Tech	5,207	9.216582	11,833		11,833	440	12,273
Town Board	4,165	7.372203	9,465		9,465	352	9,817
Tourism	560	0.991221	1,273		1,273	46	1,319
Building Department	11,197	19.819102	25,445		25,445	948	26,393
Board of Zoning	1,336	2.364769	3,036		3,036	114	3,150
Other Misc	1,617	2.862150	3,675		3,675	137	3,812
Schedule .4 Total for New Town Hall	56,496	100.000000	128,384		128,384	4,778	133,162

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	41,235		41,235	1,539	42,774
Town Comptroller	9,084	17.418316	13,162		13,162	488	13,650
Human Resources	2,778	5.326737	4,025		4,025	149	4,174
Civil Service	2,732	5.238534	3,958		3,958	146	4,104
Engineering	5,640	10.814542	8,172		8,172	304	8,476
Highway Dept	1,947	3.733318	2,821		2,821	105	2,926
Credit Union	300	0.575242	435		435	16	451
IDA	1,212	2.323976	1,756		1,756	64	1,820
Schedule .4 Total for Old Town Hall	52,152	100.000000	75,564		75,564	2,811	78,375

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	149		149	4	153
Receiver of Taxes	14,454	27.839519	13,844		13,844	515	14,359
Public Safety	4,252	8.189680	4,073		4,073	151	4,224
Senior Enrichment	5,694	10.967083	5,454		5,454	201	5,655
Planning & Econ Dev	5,508	10.608833	5,276		5,276	195	5,471
Parks & Recreation	19,257	37.090469	18,444		18,444	691	19,135
Urban Renewal	2,598	5.003948	2,488		2,488	93	2,581
Schedule .4 Total for Annex Building	51,919	100.000000	49,728		49,728	1,850	51,578

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	211		211	7	218
DGS-Traffic Control	29,844	81.986758	11,708		11,708	438	12,146
Sanitation Utility	3,417	9.387105	1,340		1,340	48	1,388
CSEA	2,601	7.145408	1,020		1,020	38	1,058
Schedule .4 Total for Merrick DPW Bldg	36,401	100.000000	14,279		14,279	531	14,810

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	13,054	34.839467	13,054		13,054	489	13,543
DGS-Cemeteries	6,108	16.301476	6,108		6,108	225	6,333
Animal Shelter	7,390	19.722971	7,390		7,390	274	7,664
Other Misc	10,917	29.136086	10,917		10,917	405	11,322
Schedule .4 Total for Other Buildings	37,469	100.000000	37,469		37,469	1,393	38,862

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	21	48.837210	141,744		141,744	5,278	147,022
Supervisor	1	2.325581	6,750		6,750	250	7,000
Town Clerk	1	2.325581	6,750		6,750	250	7,000
Engineering	3	6.976744	20,249		20,249	754	21,003
Public Safety	1	2.325581	6,750		6,750	250	7,000
DGS-Traffic Control	7	16.279070	47,248		47,248	1,757	49,005
Consrvt & Waterways	7	16.279070	47,248		47,248	1,757	49,005
Animal Shelter	2	4.651163	13,499		13,499	502	14,001
Schedule .4 Total for Tort Liability	43	100.000000	290,238		290,238	10,798	301,036

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	9,853,199	14.755107	252,649		252,649	9,414	262,063
Supervisor	2,041,621	3.057315	52,350		52,350	1,946	54,296
Town Comptroller	3,776,341	5.655048	96,830		96,830	3,605	100,435
Receiver of Taxes	3,556,353	5.325617	91,190		91,190	3,391	94,581
Town Clerk	4,449,197	6.662646	114,083		114,083	4,245	118,328
Town Attorney	3,837,675	5.746895	98,403		98,403	3,662	102,065
Human Resources	974,945	1.459974	24,999		24,999	930	25,929
Civil Service	950,431	1.423265	24,370		24,370	907	25,277
Engineering	3,144,131	4.708317	80,620		80,620	2,999	83,619
Information & Tech	2,996,815	4.487712	76,842		76,842	2,858	79,700
Public Safety	5,067,180	7.588071	129,929		129,929	4,838	134,767
DGS-Traffic Control	4,187,635	6.270958	107,376		107,376	3,996	111,372
Highway Dept	1,524,788	2.283361	39,098		39,098	1,454	40,552
Town Board	3,015,058	4.515031	77,310		77,310	2,875	80,185
Tourism	267,030	0.399876	6,847		6,847	253	7,100
Senior Enrichment	4,258,104	6.376485	109,183		109,183	4,062	113,245
Consrvt & Waterways	8,220,521	12.310180	210,785		210,785	7,843	218,628
DGS-Cemeteries	1,593,535	2.386309	40,860		40,860	1,519	42,379
Animal Shelter	3,063,674	4.587833	78,557		78,557	2,923	81,480
Schedule .4 Total for Workers' Comp	66,778,233	100.000000	1,712,281		1,712,281	63,720	1,776,001

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
2016 Central Services Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Other Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Services	425	1.363666	425		425	15	440
Human Resources	4,494	14.419560	4,494		4,494	166	4,660
Public Safety	10,378	33.299108	10,378		10,378	384	10,762
Consrvt & Waterways	15,869	50.917666	15,869		15,869	594	16,463
Schedule .4 Total for Other Insurance	31,166	100.000000	31,166		31,166	1,159	32,325

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	456,351	3,899	42,774	153	0
Supervisor	80,938	19,642	0	0	0
Town Comptroller	114,085	0	13,650	0	0
Receiver of Taxes	108,940	0	0	14,359	0
Town Clerk	156,460	31,132	0	0	0
Town Attorney	123,790	21,725	0	0	0
Human Resources	34,763	0	4,174	0	0
Civil Service	29,381	0	4,104	0	0
Engineering	113,316	0	8,476	0	218
Information & Tech	91,973	12,273	0	0	0
Public Safety	156,753	0	0	4,224	0
DGS-Traffic Control	172,523	0	0	0	12,146
Highway Dept	43,478	0	2,926	0	0
Town Board	90,002	9,817	0	0	0
Tourism	8,419	1,319	0	0	0
Senior Enrichment	118,900	0	0	5,655	0
Consrvtn & Waterways	297,639	0	0	0	0
DGS-Cemeteries	48,712	0	0	0	0
Animal Shelter	103,145	0	0	0	0
Building Department	26,393	26,393	0	0	0
Board of Zoning	3,150	3,150	0	0	0
Planning & Econ Dev	5,471	0	0	5,471	0
Sanitation Utility	1,388	0	0	0	1,388
Parks & Recreation	19,135	0	0	19,135	0
Credit Union	451	0	451	0	0
Urban Renewal	2,581	0	0	2,581	0
IDA	1,820	0	1,820	0	0
CSEA	1,058	0	0	0	1,058
Other Misc	15,134	3,812	0	0	0
Direct Bill	0	0	0	0	0
Total	2,426,149	133,162	78,375	51,578	14,810

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Insurance**

Receiving Department	Other Buildings	Tort Liability	Workers' Comp	Other Insurance
General Services	0	147,022	262,063	440
Supervisor	0	7,000	54,296	0
Town Comptroller	0	0	100,435	0
Receiver of Taxes	0	0	94,581	0
Town Clerk	0	7,000	118,328	0
Town Attorney	0	0	102,065	0
Human Resources	0	0	25,929	4,660
Civil Service	0	0	25,277	0
Engineering	0	21,003	83,619	0
Information & Tech	0	0	79,700	0
Public Safety	0	7,000	134,767	10,762
DGS-Traffic Control	0	49,005	111,372	0
Highway Dept	0	0	40,552	0
Town Board	0	0	80,185	0
Tourism	0	0	7,100	0
Senior Enrichment	0	0	113,245	0
Consrvtm & Waterways	13,543	49,005	218,628	16,463
DGS-Cemeteries	6,333	0	42,379	0
Animal Shelter	7,664	14,001	81,480	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	11,322	0	0	0
Direct Bill	0	0	0	0
Total	38,862	301,036	1,776,001	32,325

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
2016 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:	15,094,420			15,094,420
Inbound Costs:				
Gen Fund-Undistributed	5,214,818	54,417	5,269,235	
Gen Fund-Debt Service	597,637	3,427	601,064	
Insurance	439,961	16,390	456,351	
General Services		2,434,961	2,434,961	
Supervisor		391,066	391,066	
Town Comptroller		652,315	652,315	
Receiver of Taxes		73,520	73,520	
Town Clerk		34,737	34,737	
Town Attorney		255,174	255,174	
Human Resources		139,798	139,798	
Civil Service		114,220	114,220	
Engineering		111,264	111,264	
Information & Tech		426,780	426,780	
Public Safety		3,883,568	3,883,568	
DGS-Traffic Control		982,966	982,966	
Town Board		619,458	619,458	
Total Allocated Additions:	6,252,416	10,194,061	16,446,477	16,446,477
Total To Be Allocated:	21,346,836	10,194,061		31,540,897

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	9,853,199	0	929,682	1,800,611	860,448
Other Expense & Cost					
Maint of Equipment	143,997	0	15,998	30,988	14,803
Office Expense	12,182	0	1,353	2,622	1,252
Building Maintenance	249,530	0	0	118,692	56,718
Utilities	702,784	0	0	349,779	161,476
Rents-Space	271,215	0	0	98,124	46,176
Auto Expense	239,083	0	0	0	0
Fees & Services	127,441	0	14,159	27,425	13,101
Postage	2,376,761	0	0	0	0
Telephone & Radio	59,548	0	0	0	0
Rent Ofc Equipment	128,154	0	14,238	27,579	13,174
Eq Lease/Purchase	338,007	0	0	338,007	0
Clothing & Supplies	12,112	0	1,346	2,607	1,245
Reproduction	167,068	0	0	0	0
Photography	6,563	0	0	0	0
Microfilm	5,427	0	0	0	0
Gas (Utility)	172,315	0	0	109,355	8,128
Other Disposal Costs	1,873	0	1,873	0	0
Fuel Oil	150,927	0	0	0	0
Janitorial Supplies	65,220	0	0	40,132	19,178
Building Supplies	11,014	0	0	5,239	2,503
Departmental Total					
Expenditures Per Financial Statement	15,094,420				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	15,094,420	0	978,649	2,951,160	1,198,202
Allocation Step 1					
Inbound - Gen Fund-Undistributed: Fringe Benefits	5,214,818	0	492,035	952,976	455,393
Inbound - Gen Fund-Debt Service: Specific Depts	556,968	0	393,716	0	0
Inbound - Insurance: Workers' Comp	252,649	0	23,838	46,170	22,063
Inbound - All Others	227,981	0	25,328	49,058	23,442
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	21,346,836	0	1,913,566	3,999,364	1,699,100
Allocation Step 2					
Inbound - Gen Fund-Undistributed: Fringe Benefits	54,417	0	5,135	9,945	4,752
Inbound - Information & Tech: Appl & Tech Sprt	229,207	0	156,190	0	0
Inbound - Information & Tech: PC Support	197,573	0	108,869	0	0
Inbound - Public Safety: Security Services	3,883,568	0	0	3,298,145	549,689
Inbound - Gen Fund-Debt Service: Specific Depts	3,182	0	2,251	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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 - Insurance: Workers' Comp	9,414	0	886	1,720	821
Inbound - General Services: DGS Admin	1,007,585	0	0	243,914	116,559
Inbound - All Others	4,809,115	0	534,281	1,034,821	494,507
2nd Allocation	10,194,061	0	807,612	4,588,545	1,166,328
Total For General Services					
Schedule .3 Total	31,540,897	0	2,721,178	8,587,909	2,865,428

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	360,570	34,144	265,166	522,999	0
Other Expense & Cost					
Maint of Equipment	6,206	590	4,565	9,000	0
Office Expense	525	50	386	761	0
Building Maintenance	39,766	3,766	17,479	13,109	0
Utilities	56,742	0	102,288	32,499	0
Rents-Space	0	0	0	0	0
Auto Expense	0	0	0	239,083	0
Fees & Services	5,493	523	4,040	7,965	0
Postage	0	0	0	0	0
Telephone & Radio	0	0	0	0	0
Rent Ofc Equipment	5,523	525	4,062	8,010	0
Eq Lease/Purchase	0	0	0	0	0
Clothing & Supplies	522	50	384	757	0
Reproduction	0	0	0	0	0
Photography	0	0	0	0	0
Microfilm	0	0	0	0	0
Gas (Utility)	23,915	0	21,994	8,923	0
Other Disposal Costs	0	0	0	0	0
Fuel Oil	0	0	0	0	150,927
Janitorial Supplies	0	0	5,910	0	0
Building Supplies	1,755	166	772	579	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	501,017	39,814	427,046	843,685	150,927
Allocation Step 1					
Inbound - Gen Fund-Undistributed: Fringe Benefits	190,832	18,071	140,339	276,798	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	0	0	44,119	62,304
Inbound - Insurance: Workers' Comp	9,245	875	6,799	13,410	0
Inbound - All Others	9,824	929	7,225	14,248	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	710,918	59,689	581,409	1,192,260	213,231
Allocation Step 2					
Inbound - Gen Fund-Undistributed: Fringe Benefits	1,993	189	1,464	2,889	0
Inbound - Information & Tech: Appl & Tech Sprt	0	0	0	18,272	0
Inbound - Information & Tech: PC Support	0	0	0	20,159	0
Inbound - Public Safety: Security Services	35,734	0	0	0	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	0	0	251	356

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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 - Insurance: Workers' Comp	343	30	252	496	0
Inbound - General Services: DGS Admin	48,844	4,625	35,920	70,847	0
Inbound - All Others	207,210	19,599	152,361	300,558	0
2nd Allocation	294,124	24,443	189,997	413,472	356
Total For General Services					
Schedule .3 Total	1,005,042	84,132	771,406	1,605,732	213,587

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Microfilm	Photography	Reproduction	Mail	Telephone
Wages & Benefits					
Salaries & Wages	221,416	697,662	2,138,756	443,037	93,325
Other Expense & Cost					
Maint of Equipment	3,816	12,009	36,792	7,617	1,613
Office Expense	323	1,016	3,114	644	136
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	3,377	10,629	32,560	6,742	1,427
Postage	0	0	0	2,376,761	0
Telephone & Radio	0	0	0	0	59,548
Rent Ofc Equipment	3,396	10,688	32,745	6,779	1,435
Eq Lease/Purchase	0	0	0	0	0
Clothing & Supplies	321	1,010	3,093	641	136
Reproduction	0	0	167,068	0	0
Photography	0	6,563	0	0	0
Microfilm	5,427	0	0	0	0
Gas (Utility)	0	0	0	0	0
Other Disposal Costs	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	238,076	739,577	2,414,128	2,842,221	157,620
Allocation Step 1					
Inbound - Gen Fund-Undistributed: Fringe Benefits	117,185	369,238	1,131,940	234,478	49,392
Inbound - Gen Fund-Debt Service: Specific Depts	0	0	40,219	0	16,610
Inbound - Insurance: Workers' Comp	5,677	17,889	54,843	11,360	2,393
Inbound - All Others	6,033	19,007	58,272	12,071	2,544
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	366,971	1,145,711	3,699,402	3,100,130	228,559
Allocation Step 2					
Inbound - Gen Fund-Undistributed: Fringe Benefits	1,222	3,853	11,808	2,448	515
Inbound - Information & Tech: Appl & Tech Sprt	0	0	54,745	0	0
Inbound - Information & Tech: PC Support	0	12,092	56,453	0	0
Inbound - Public Safety: Security Services	0	0	0	0	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	0	230	0	94

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Microfilm	Photography	Reproduction	Mail	Telephone
Inbound - Insurance: Workers' Comp	210	665	2,062	423	88
Inbound - General Services: DGS Admin	29,993	94,507	289,719	60,015	12,642
Inbound - All Others	127,222	400,950	1,229,420	254,600	53,586
2nd Allocation	158,647	512,067	1,644,437	317,486	66,925
Total For General Services					
Schedule .3 Total	525,618	1,657,778	5,343,839	3,417,616	295,484

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

Other Departments St. George's Church

<hr/>		
<u>Wages & Benefits</u>		
Salaries & Wages	1,485,383	0
<u>Other Expense & Cost</u>		
Maint of Equipment	0	0
Office Expense	0	0
Building Maintenance	0	0
Utilities	0	0
Rents-Space	0	126,915
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
Other Disposal Costs	0	0
Fuel Oil	0	0
Janitorial Supplies	0	0
Building Supplies	0	0
<u>Departmental Total</u>		
Expenditures Per Financial Statement		
<u>Deductions</u>		
*Total Disallowed Costs	0	0
Functional Cost	1,485,383	126,915
<u>Allocation Step 1</u>		
Inbound - Gen Fund-Undistributed: Fringe Benefits	786,141	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	0
Inbound - Insurance: Workers' Comp	38,087	0
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	2,309,611	126,915
<u>Allocation Step 2</u>		
Inbound - Gen Fund-Undistributed: Fringe Benefits	8,204	0
Inbound - Information & Tech: Appl & Tech Sprt	0	0
Inbound - Information & Tech: PC Support	0	0
Inbound - Public Safety: Security Services	0	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department General Services

	Other Departments	St. George's Church
Inbound - Insurance: Workers' Comp	1,418	0
Inbound - General Services: DGS Admin	0	0
Inbound - All Others	0	0
2nd Allocation	9,622	0
Total For General Services		
Schedule .3 Total	2,319,233	126,915

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	119	52.654867	1,007,585		1,007,585		1,007,585
DGS-Traffic Control	58	25.663717	491,093		491,093	437,769	928,862
DGS-Cemeteries	17	7.522124	143,940		143,940	128,315	272,255
Animal Shelter	32	14.159292	270,948		270,948	241,528	512,476
Schedule .4 Total for DGS Admin	226	100.000000	1,913,566		1,913,566	807,612	2,721,178

Allocation Basis: Employees Managed by Department

Allocation Source: General Services

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	1,108,470		1,108,470		1,108,470
Supervisor	8,334	7.670643	306,776		306,776	486,927	793,703
Town Comptroller	9,084	8.360945	334,385		334,385	530,752	865,137
Town Clerk	13,209	12.157610	486,227		486,227	771,770	1,257,997
Town Attorney	9,217	8.483359	339,280		339,280	538,519	877,799
Human Resources	2,778	2.556881	102,259		102,259	162,308	264,567
Civil Service	2,732	2.514542	100,565		100,565	159,623	260,188
Engineering	5,640	5.191076	207,610		207,610	329,524	537,134
Information & Tech	5,207	4.792541	191,671		191,671	304,229	495,900
Highway Dept	1,947	1.792026	71,671		71,671	113,757	185,428
Town Board	4,165	3.833481	153,314		153,314	243,346	396,660
Tourism	560	0.515426	20,614		20,614	32,721	53,335
Building Department	11,197	10.305758	412,164		412,164	654,204	1,066,368
Board of Zoning	1,336	1.229659	49,178		49,178	78,055	127,233
Credit Union	300	0.276121	11,043		11,043	17,517	28,560
IDA	1,212	1.115529	44,615		44,615	70,813	115,428
Other Misc	1,617	1.488292	59,522		59,522	94,480	154,002
Schedule .4 Total for New/Old Town Hall	108,648	100.000000	3,999,364		3,999,364	4,588,545	8,587,909

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	5,105		5,105		5,105
Receiver of Taxes	14,454	27.839519	473,021		473,021	325,676	798,697
Public Safety	4,252	8.189680	139,150		139,150	95,809	234,959
Senior Enrichment	5,694	10.967083	186,341		186,341	128,300	314,641
Planning & Econ Dev	5,508	10.608833	180,254		180,254	124,102	304,356
Parks & Recreation	19,257	37.090469	630,207		630,207	433,899	1,064,106
Urban Renewal	2,598	5.003948	85,022		85,022	58,542	143,564
Schedule .4 Total for Annex Building	51,919	100.000000	1,699,100		1,699,100	1,166,328	2,865,428

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	10,527		10,527	4,354	14,881
DGS-Traffic Control	29,844	81.986758	582,859		582,859	241,135	823,994
Sanitation Utility	3,417	9.387105	66,734		66,734	27,612	94,346
CSEA	2,601	7.145408	50,798		50,798	21,023	71,821
Schedule .4 Total for Merrick DPW Bldg	36,401	100.000000	710,918		710,918	294,124	1,005,042

Allocation Basis: Net Usable Square Footage Assigned by Department

Allocation Source: Engineering

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	59,689		59,689	24,443	84,132
Schedule .4 Total for Cemetery Bldg	100.00	100.000000	59,689		59,689	24,443	84,132

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	581,409		581,409	189,997	771,406
Schedule .4 Total for Animal Shelter	100.00	100.000000	581,409		581,409	189,997	771,406

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	24,302	13.689262	163,212		163,212		163,212
Supervisor	3,264	1.838604	21,921		21,921	8,808	30,729
Town Comptroller	848	0.477677	5,695		5,695	2,280	7,975
Receiver of Taxes	790	0.445005	5,306		5,306	2,125	7,431
Town Clerk	13,625	7.674932	91,505		91,505	36,764	128,269
Town Attorney	2,375	1.337832	15,950		15,950	6,400	22,350
Human Resources	860	0.484436	5,776		5,776	2,313	8,089
Engineering	3,286	1.850996	22,070		22,070	8,866	30,936
Information & Tech	150	0.084495	1,007		1,007	399	1,406
Public Safety	20,229	11.394951	135,857		135,857	54,589	190,446
DGS-Traffic Control	15,312	8.625215	102,834		102,834	41,308	144,142
Town Board	1,728	0.973379	11,604		11,604	4,660	16,264
Senior Enrichment	16,119	9.079797	108,256		108,256	43,498	151,754
Consrvtn & Waterways	7	0.003943	47		47	15	62
DGS-Cemeteries	65,439	36.861643	439,487		439,487	176,644	616,131
Animal Shelter	9,185	5.173890	61,686		61,686	24,788	86,474
DOOR	7	0.003943	47		47	15	62
Schedule .4 Total for Vehicle Maint	177,526	100.000000	1,192,260		1,192,260	413,472	1,605,732

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	5,755	3.340841	7,123		7,123		7,123
Supervisor	2,287	1.327629	2,832		2,832	4	2,836
Town Comptroller	1,384	0.803427	1,713		1,713	2	1,715
Receiver of Taxes	2,415	1.401934	2,990		2,990	4	2,994
Town Clerk	2,404	1.395549	2,976		2,976	4	2,980
Town Attorney	1,735	1.007187	2,147		2,147	3	2,150
Human Resources	912	0.529426	1,129		1,129	2	1,131
Engineering	9,750	5.659983	12,068		12,068	20	12,088
Information & Tech	1,346	0.781368	1,666		1,666	2	1,668
Public Safety	38,822	22.536601	48,056		48,056	82	48,138
DGS-Traffic Control	13,307	7.724861	16,472		16,472	28	16,500
Town Board	546	0.316959	675		675	1	676
Senior Enrichment	45,597	26.469563	56,441		56,441	107	56,548
DGS-Cemeteries	23,211	13.474243	28,731		28,731	50	28,781
Animal Shelter	21,342	12.389268	26,418		26,418	45	26,463
DOOR	1,449	0.841161	1,794		1,794	2	1,796
Schedule .4 Total for Fuel/Oil Usage	172,262	100.000000	213,231		213,231	356	213,587

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	1	0.190114	698		698		698
Town Comptroller	1	0.190114	698		698	296	994
Town Attorney	1	0.190114	698		698	296	994
Town Board	1	0.190114	698		698	296	994
Building Department	432	82.129278	301,390		301,390	130,572	431,962
Parks & Recreation	85	16.159696	59,301		59,301	25,679	84,980
IDA	5	0.950570	3,488		3,488	1,508	4,996
Schedule .4 Total for Microfilm	526	100.000000	366,971		366,971	158,647	525,618

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	648	28.647215	328,214		328,214	146,694	474,908
Receiver of Taxes	58	2.564103	29,378		29,378	13,132	42,510
Town Clerk	341	15.075155	172,717		172,717	77,198	249,915
Town Board	1,107	48.938991	560,700		560,700	250,596	811,296
Other Misc	108	4.774536	54,702		54,702	24,447	79,149
Schedule .4 Total for Photography	2,262	100.000000	1,145,711		1,145,711	512,067	1,657,778

Allocation Basis: Work Orders by Department

Allocation Source: General Services

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	66	3.262481	120,691		120,691		120,691
Supervisor	138	6.821552	252,356		252,356	115,961	368,317
Town Comptroller	40	1.977261	73,147		73,147	33,615	106,762
Receiver of Taxes	78	3.855660	142,636		142,636	65,547	208,183
Town Clerk	123	6.080079	224,926		224,926	103,350	328,276
Town Attorney	27	1.334652	49,373		49,373	22,689	72,062
Human Resources	12	0.593178	21,943		21,943	10,086	32,029
Civil Service	25	1.235788	45,716		45,716	21,013	66,729
Engineering	7	0.346021	12,800		12,800	5,876	18,676
Information & Tech	14	0.692042	25,602		25,602	11,759	37,361
Public Safety	10	0.494315	18,286		18,286	8,399	26,685
DGS-Traffic Control	25	1.235788	45,716		45,716	21,013	66,729
Highway Dept	69	3.410776	126,178		126,178	57,974	184,152
Town Board	321	15.867523	587,004		587,004	269,734	856,738
Tourism	34	1.680672	62,175		62,175	28,571	90,746
Senior Enrichment	283	13.989125	517,514		517,514	237,801	755,315
Consrvtm & Waterways	28	1.384083	51,203		51,203	23,525	74,728
DGS-Cemeteries	18	0.889768	32,916		32,916	15,121	48,037
Animal Shelter	24	1.186357	43,888		43,888	20,167	64,055
Building Department	175	8.650519	320,018		320,018	147,048	467,066
Board of Zoning	26	1.285220	47,545		47,545	21,852	69,397
Planning & Econ Dev	12	0.593178	21,943		21,943	10,086	32,029
T/H Lighting District	1	0.049432	1,829		1,829	835	2,664
Sanitation Utility	48	2.372714	87,776		87,776	40,330	128,106
Parks & Recreation	341	16.856156	623,584		623,584	286,574	910,158
Water Utility	32	1.581809	58,518		58,518	26,891	85,409
Credit Union	3	0.148295	5,486		5,486	2,508	7,994
Urban Renewal	6	0.296589	10,972		10,972	5,034	16,006
IDA	9	0.444884	16,458		16,458	7,553	24,011
CSEA	28	1.384083	51,203		51,203	23,525	74,728
Schedule .4 Total for Reproduction	2,023	100.000000	3,699,402		3,699,402	1,644,437	5,343,839

Allocation Basis: Work Orders by Department

Allocation Source: General Services

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	1,474	0.066148	2,050		2,050		2,050
Supervisor	843,095	37.835457	1,172,951		1,172,951	120,339	1,293,290
Town Comptroller	21,258	0.953992	29,576		29,576	3,024	32,600
Receiver of Taxes	335,003	15.033882	466,070		466,070	47,761	513,831
Town Clerk	78,751	3.534097	109,562		109,562	11,225	120,787
Town Attorney	5,869	0.263382	8,166		8,166	831	8,997
Human Resources	6,022	0.270248	8,379		8,379	851	9,230
Civil Service	1,071	0.048063	1,490		1,490	148	1,638
Engineering	821	0.036844	1,142		1,142	111	1,253
Information & Tech	32	0.001436	44		44	1	45
Public Safety	226	0.010142	314		314	29	343
DGS-Traffic Control	313	0.014046	435		435	39	474
Highway Dept	1,780	0.079881	2,476		2,476	248	2,724
Town Board	841,331	37.756292	1,170,494		1,170,494	119,950	1,290,444
Tourism	18,218	0.817567	25,346		25,346	2,593	27,939
Senior Enrichment	821	0.036844	1,142		1,142	111	1,253
Consrvtm & Waterways	2,111	0.094735	2,937		2,937	295	3,232
DGS-Cemeteries	2,441	0.109544	3,395		3,395	341	3,736
Animal Shelter	1,539	0.069065	2,141		2,141	206	2,347
Building Department	40,671	1.825187	56,583		56,583	5,793	62,376
Board of Zoning	1,505	0.067540	2,093		2,093	205	2,298
Planning & Econ Dev	2,393	0.107390	3,329		3,329	336	3,665
Sanitation Utility	1,452	0.065161	2,020		2,020	197	2,217
Parks & Recreation	8,261	0.370728	11,493		11,493	1,174	12,667
Water Utility	179	0.008033	249		249	23	272
Urban Renewal	2,232	0.100165	3,105		3,105	315	3,420
IDA	1,048	0.047031	1,458		1,458	146	1,604
Other Misc	8,403	0.377100	11,690		11,690	1,194	12,884
Schedule .4 Total for Mail	2,228,320	100.000000	3,100,130		3,100,130	317,486	3,417,616

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	138	8.761905	20,027		20,027		20,027
Supervisor	61	3.873016	8,853		8,853	2,836	11,689
Town Comptroller	82	5.206349	11,900		11,900	3,815	15,715
Receiver of Taxes	74	4.698413	10,739		10,739	3,446	14,185
Town Clerk	83	5.269841	12,045		12,045	3,858	15,903
Town Attorney	47	2.984127	6,821		6,821	2,182	9,003
Human Resources	18	1.142857	2,611		2,611	834	3,445
Civil Service	15	0.952381	2,176		2,176	692	2,868
Engineering	24	1.523810	3,483		3,483	1,114	4,597
Information & Tech	54	3.428571	7,836		7,836	2,508	10,344
Public Safety	42	2.666667	6,095		6,095	1,950	8,045
Highway Dept	77	4.888889	11,174		11,174	3,584	14,758
Town Board	53	3.365079	7,691		7,691	2,464	10,155
Tourism	5	0.317460	725		725	222	947
Senior Enrichment	30	1.904762	4,353		4,353	1,393	5,746
Consrvtn & Waterways	143	9.079365	20,751		20,751	6,651	27,402
DGS-Cemeteries	8	0.507937	1,162		1,162	367	1,529
Animal Shelter	45	2.857143	6,529		6,529	2,088	8,617
Building Department	178	11.301586	25,834		25,834	8,415	34,249
Board of Zoning	11	0.698413	1,596		1,596	507	2,103
Planning & Econ Dev	36	2.285714	5,224		5,224	1,674	6,898
T/H Lighting District	30	1.904762	4,353		4,353	1,393	5,746
Sanitation Utility	109	6.920635	15,817		15,817	5,079	20,896
Parks & Recreation	137	8.698413	19,880		19,880	6,374	26,254
Water Utility	60	3.809524	8,708		8,708	2,788	11,496
Urban Renewal	9	0.571429	1,306		1,306	416	1,722
IDA	6	0.380952	870		870	275	1,145
Schedule .4 Total for Telephone	1,575	100.000000	228,559		228,559	66,925	295,484

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	658,584	44.337655	1,024,027		1,024,027	4,270	1,028,297
Information & Tech	81,609	5.494139	126,894		126,894	528	127,422
DGS-Traffic Control	172,827	11.635181	268,727		268,727	1,118	269,845
Parks & Recreation	68,944	4.641497	107,201		107,201	445	107,646
Other Misc	503,419	33.891528	782,762		782,762	3,261	786,023
Schedule .4 Total for Other Departments	1,485,383	100.000000	2,309,611		2,309,611	9,622	2,319,233

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	126,915		126,915		126,915
Schedule .4 Total for St. George's Church	100.00	100.000000	126,915		126,915	0	126,915

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	2,434,961	1,007,585	1,108,470	5,105	0
Supervisor	4,003,769	0	793,703	0	0
Town Comptroller	1,030,898	0	865,137	0	0
Receiver of Taxes	1,587,831	0	0	798,697	0
Town Clerk	2,104,127	0	1,257,997	0	0
Town Attorney	993,355	0	877,799	0	0
Human Resources	318,491	0	264,567	0	0
Civil Service	331,423	0	260,188	0	0
Engineering	619,565	0	537,134	0	14,881
Information & Tech	674,146	0	495,900	0	0
Public Safety	508,616	0	0	234,959	0
DGS-Traffic Control	2,250,546	928,862	0	0	823,994
Highway Dept	387,062	0	185,428	0	0
Town Board	3,383,227	0	396,660	0	0
Tourism	172,967	0	53,335	0	0
Senior Enrichment	1,285,257	0	0	314,641	0
Consvrtn & Waterways	105,424	0	0	0	0
DGS-Cemeteries	1,054,601	272,255	0	0	0
Animal Shelter	1,471,838	512,476	0	0	0
Building Department	2,062,021	0	1,066,368	0	0
Board of Zoning	201,031	0	127,233	0	0
Planning & Econ Dev	346,948	0	0	304,356	0
T/H Lighting District	8,410	0	0	0	0
Sanitation Utility	245,565	0	0	0	94,346
Parks & Recreation	2,205,811	0	0	1,064,106	0
Water Utility	97,177	0	0	0	0
Credit Union	36,554	0	28,560	0	0
Urban Renewal	164,712	0	0	143,564	0
IDA	147,184	0	115,428	0	0
CSEA	146,549	0	0	0	71,821
DOOR	1,858	0	0	0	0
Other Misc	1,158,973	0	154,002	0	0
Direct Bill	0	0	0	0	0
Total	31,540,897	2,721,178	8,587,909	2,865,428	1,005,042

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	163,212	7,123	698
Supervisor	0	0	30,729	2,836	0
Town Comptroller	0	0	7,975	1,715	994
Receiver of Taxes	0	0	7,431	2,994	0
Town Clerk	0	0	128,269	2,980	0
Town Attorney	0	0	22,350	2,150	994
Human Resources	0	0	8,089	1,131	0
Civil Service	0	0	0	0	0
Engineering	0	0	30,936	12,088	0
Information & Tech	0	0	1,406	1,668	0
Public Safety	0	0	190,446	48,138	0
DGS-Traffic Control	0	0	144,142	16,500	0
Highway Dept	0	0	0	0	0
Town Board	0	0	16,264	676	994
Tourism	0	0	0	0	0
Senior Enrichment	0	0	151,754	56,548	0
Consrvtn & Waterways	0	0	62	0	0
DGS-Cemeteries	84,132	0	616,131	28,781	0
Animal Shelter	0	771,406	86,474	26,463	0
Building Department	0	0	0	0	431,962
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	84,980
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	4,996
CSEA	0	0	0	0	0
DOOR	0	0	62	1,796	0
Other Misc	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	84,132	771,406	1,605,732	213,587	525,618

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department General Services**

Receiving Department	Photography	Reproduction	Mail	Telephone	Other Departments
General Services	0	120,691	2,050	20,027	0
Supervisor	474,908	368,317	1,293,290	11,689	1,028,297
Town Comptroller	0	106,762	32,600	15,715	0
Receiver of Taxes	42,510	208,183	513,831	14,185	0
Town Clerk	249,915	328,276	120,787	15,903	0
Town Attorney	0	72,062	8,997	9,003	0
Human Resources	0	32,029	9,230	3,445	0
Civil Service	0	66,729	1,638	2,868	0
Engineering	0	18,676	1,253	4,597	0
Information & Tech	0	37,361	45	10,344	127,422
Public Safety	0	26,685	343	8,045	0
DGS-Traffic Control	0	66,729	474	0	269,845
Highway Dept	0	184,152	2,724	14,758	0
Town Board	811,296	856,738	1,290,444	10,155	0
Tourism	0	90,746	27,939	947	0
Senior Enrichment	0	755,315	1,253	5,746	0
Consrvtn & Waterways	0	74,728	3,232	27,402	0
DGS-Cemeteries	0	48,037	3,736	1,529	0
Animal Shelter	0	64,055	2,347	8,617	0
Building Department	0	467,066	62,376	34,249	0
Board of Zoning	0	69,397	2,298	2,103	0
Planning & Econ Dev	0	32,029	3,665	6,898	0
T/H Lighting District	0	2,664	0	5,746	0
Sanitation Utility	0	128,106	2,217	20,896	0
Parks & Recreation	0	910,158	12,667	26,254	107,646
Water Utility	0	85,409	272	11,496	0
Credit Union	0	7,994	0	0	0
Urban Renewal	0	16,006	3,420	1,722	0
IDA	0	24,011	1,604	1,145	0
CSEA	0	74,728	0	0	0
DOOR	0	0	0	0	0
Other Misc	79,149	0	12,884	0	786,023
Direct Bill	0	0	0	0	0
Total	1,657,778	5,343,839	3,417,616	295,484	2,319,233

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	126,915
Direct Bill	0
Total	126,915

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
2016 Central Services Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Supervisor**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,078,749			2,078,749
Inbound Costs:				
Gen Fund-Undistributed	1,113,385	11,618	1,125,003	
Gen Fund-Debt Service	23,607	133	23,740	
Insurance	78,039	2,899	80,938	
General Services	3,117,930	885,839	4,003,769	
Supervisor		36,951	36,951	
Town Comptroller		63,187	63,187	
Receiver of Taxes		10,125	10,125	
Town Clerk		38,200	38,200	
Town Attorney		17,906	17,906	
Human Resources		13,208	13,208	
Civil Service		10,789	10,789	
Information & Tech		300,261	300,261	
DGS-Traffic Control		982,966	982,966	
Town Board		58,534	58,534	
Total Allocated Additions:	4,332,961	2,432,616	6,765,577	6,765,577
Total To Be Allocated:	6,411,710	2,432,616		8,844,326

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Supervisor

	Total	G&A	Administration	Elected Supervsr**
Wages & Benefits				
Salaries & Wages	2,041,621	0	1,881,621	160,000
Other Expense & Cost				
Office Equipment	3,820	0	3,521	299
Office Expense	32,414	0	29,873	2,541
Printing	894	0	824	70
Departmental Total				
Expenditures Per Financial Statement	2,078,749			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	2,078,749	0	1,915,839	162,910
Allocation Step 1				
Inbound - All Others	4,332,961	0	3,993,257	339,704
Reallocate Admin Costs		0	0	0
Unallocated Costs	(502,614)	0	0	(502,614)
1st Allocation	5,909,096	0	5,909,096	0
Allocation Step 2				
Inbound - All Others	2,432,616	0	2,241,965	190,651
Unallocated Costs	(190,651)	0	0	(190,651)
2nd Allocation	2,241,965	0	2,241,965	0
Total For Supervisor				
Schedule .3 Total	8,151,061	0	8,151,061	0

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	127	6.618030	391,066		391,066		391,066
Supervisor	12	0.625326	36,951		36,951		36,951
Town Comptroller	45	2.344971	138,567		138,567	56,676	195,243
Receiver of Taxes	46	2.397082	141,644		141,644	57,936	199,580
Town Clerk	49	2.553413	150,882		150,882	61,713	212,595
Town Attorney	37	1.928088	113,932		113,932	46,608	160,540
Human Resources	9	0.468994	27,713		27,713	11,333	39,046
Civil Service	10	0.521105	30,793		30,793	12,589	43,382
Engineering	24	1.250651	73,901		73,901	30,219	104,120
Information & Tech	29	1.511204	89,298		89,298	36,522	125,820
Public Safety	58	3.022408	178,596		178,596	73,054	251,650
DGS-Traffic Control	58	3.022408	178,596		178,596	73,054	251,650
Highway Dept	20	1.042209	61,586		61,586	25,187	86,773
Town Board	36	1.875977	110,854		110,854	45,346	156,200
Tourism	3	0.156331	9,237		9,237	3,776	13,013
Senior Enrichment	55	2.866076	169,358		169,358	69,272	238,630
Consrvtn & Waterways	82	4.273059	252,499		252,499	103,286	355,785
DGS-Cemeteries	17	0.885878	52,348		52,348	21,410	73,758
Animal Shelter	32	1.667535	98,535		98,535	40,305	138,840
Building Department	92	4.794164	283,293		283,293	115,879	399,172
Board of Zoning	15	0.781657	46,188		46,188	18,894	65,082
Planning & Econ Dev	10	0.521105	30,793		30,793	12,589	43,382
Part Town Highway Fd	191	9.953101	588,137		588,137	240,573	828,710
Parking Fields	5	0.260552	15,397		15,397	6,296	21,693
Sanitation Utility	390	20.323085	1,200,913		1,200,913	491,218	1,692,131
Parks & Recreation	397	20.687858	1,222,472		1,222,472	500,058	1,722,530
Water Utility	70	3.647733	215,547		215,547	88,172	303,719
Schedule .4 Total for Administration	1,919	100.000000	5,909,096		5,909,096	2,241,965	8,151,061

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Supervisor**

Receiving Department	Total	Administration
General Services	391,066	391,066
Supervisor	36,951	36,951
Town Comptroller	195,243	195,243
Receiver of Taxes	199,580	199,580
Town Clerk	212,595	212,595
Town Attorney	160,540	160,540
Human Resources	39,046	39,046
Civil Service	43,382	43,382
Engineering	104,120	104,120
Information & Tech	125,820	125,820
Public Safety	251,650	251,650
DGS-Traffic Control	251,650	251,650
Highway Dept	86,773	86,773
Town Board	156,200	156,200
Tourism	13,013	13,013
Senior Enrichment	238,630	238,630
Consrvtn & Waterways	355,785	355,785
DGS-Cemeteries	73,758	73,758
Animal Shelter	138,840	138,840
Building Department	399,172	399,172
Board of Zoning	65,082	65,082
Planning & Econ Dev	43,382	43,382
Part Town Highway Fd	828,710	828,710
Parking Fields	21,693	21,693
Sanitation Utility	1,692,131	1,692,131
Parks & Recreation	1,722,530	1,722,530
Water Utility	303,719	303,719
Direct Bill	0	0
Total	8,151,061	8,151,061

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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 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 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
2016 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:	3,862,430			3,862,430
Inbound Costs:				
Gen Fund-Undistributed	2,443,945	25,504	2,469,449	
Gen Fund-Debt Service	119,481	680	120,161	
Insurance	109,992	4,093	114,085	
General Services	457,114	573,784	1,030,898	
Supervisor	138,567	56,676	195,243	
Town Comptroller		145,617	145,617	
Receiver of Taxes		18,812	18,812	
Town Clerk		38,404	38,404	
Town Attorney		43,507	43,507	
Human Resources		49,534	49,534	
Civil Service		40,472	40,472	
Information & Tech		999,543	999,543	
DGS-Traffic Control		491,485	491,485	
Town Board		219,493	219,493	
Total Allocated Additions:	<u>3,269,099</u>	<u>2,707,604</u>	5,976,703	5,976,703
Total To Be Allocated:	<u>7,131,529</u>	<u>2,707,604</u>		<u>9,839,133</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	3,776,341	773,097	599,766	254,241	94,784
Other Expense & Cost					
Maint of Equipment	1,052	215	167	71	26
Office Expense	20,768	4,251	3,298	1,398	521
Stockroom Supplies	55,179	11,295	8,762	3,714	1,385
Rent Office Equipment	7,921	1,621	1,258	533	199
Printing	1,169	239	186	79	29
Departmental Total					
Expenditures Per Financial Statement	3,862,430				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	3,862,430	790,718	613,437	260,036	96,944
Allocation Step 1					
Inbound - Gen Fund-Undistributed: Fees & Services	445,312	0	363,369	0	1,188
Inbound - Gen Fund-Debt Service: Specific Depts	107,452	3,838	9,154	0	0
Inbound - All Others	2,716,335	0	542,472	229,951	85,728
Reallocate Admin Costs		(794,556)	158,672	67,299	25,108
Unallocated Costs	0	0	0	0	0
1st Allocation	7,131,529	0	1,687,104	557,286	208,968
Allocation Step 2					
Inbound - Gen Fund-Undistributed: Fees & Services	4,649	0	3,793	0	12
Inbound - Gen Fund-Debt Service: Specific Depts	613	21	51	0	0
Inbound - All Others	2,702,342	0	539,663	228,730	85,223
Reallocate Admin Costs		(21)	3	2	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,707,604	0	543,510	228,732	85,235
Total For Town Comptroller					
Schedule .3 Total	9,839,133	0	2,230,614	786,018	294,203

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	113,561	463,113	1,219,605	151,214	106,960
Other Expense & Cost					
Maint of Equipment	32	129	340	42	30
Office Expense	625	2,546	6,710	831	588
Stockroom Supplies	1,661	6,765	17,828	2,207	1,562
Rent Office Equipment	238	971	2,560	317	224
Printing	35	143	378	47	33
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	116,152	473,667	1,247,421	154,658	109,397
Allocation Step 1					
Inbound - Gen Fund-Undistributed: Fees & Services	0	80,755	0	0	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	94,460	0	0	0
Inbound - All Others	102,713	418,869	1,103,088	136,770	96,744
Reallocate Admin Costs	30,034	122,521	322,590	40,045	28,287
Unallocated Costs	0	0	0	0	0
1st Allocation	248,899	1,190,272	2,673,099	331,473	234,428
Allocation Step 2					
Inbound - Gen Fund-Undistributed: Fees & Services	0	844	0	0	0
Inbound - Gen Fund-Debt Service: Specific Depts	0	541	0	0	0
Inbound - All Others	102,113	416,653	1,097,778	136,016	96,166
Reallocate Admin Costs	0	3	12	1	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	102,113	418,041	1,097,790	136,017	96,166
Total For Town Comptroller					
Schedule .3 Total	351,012	1,608,313	3,770,889	467,490	330,594

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	2,096	6.564771	110,753		110,753		110,753
Insurance	1,186	3.714608	62,668		62,668		62,668
General Services	2,098	6.571035	110,859		110,859		110,859
Supervisor	133	0.416562	7,027		7,027		7,027
Town Comptroller	259	0.811200	13,686		13,686		13,686
Receiver of Taxes	131	0.410298	6,923		6,923	2,715	9,638
Town Clerk	351	1.099349	18,548		18,548	7,289	25,837
Town Attorney	324	1.014783	17,120		17,120	6,737	23,857
Human Resources	69	0.216111	3,645		3,645	1,424	5,069
Civil Service	81	0.253696	4,280		4,280	1,673	5,953
Engineering	121	0.378978	6,395		6,395	2,507	8,902
Information & Tech	306	0.958406	16,169		16,169	6,361	22,530
Public Safety	253	0.792408	13,369		13,369	5,257	18,626
DGS-Traffic Control	185	0.579429	9,773		9,773	3,839	13,612
Highway Dept	162	0.507392	8,562		8,562	3,363	11,925
Town Board	235	0.736031	12,417		12,417	4,877	17,294
Civil Defense	8	0.025056	423		423	157	580
Publicity	4	0.012528	211		211	74	285
Tourism	56	0.175395	2,959		2,959	1,158	4,117
Senior Enrichment	769	2.408544	40,632		40,632	15,975	56,607
Housing Authority	4	0.012528	211		211	74	285
Consrvtn & Waterways	1,069	3.348158	56,486		56,486	22,210	78,696
DGS-Cemeteries	240	0.751691	12,683		12,683	4,978	17,661
Animal Shelter	508	1.591080	26,844		26,844	10,551	37,395
Building Department	1,765	5.528063	93,263		93,263	36,676	129,939
Board of Zoning	315	0.986595	16,646		16,646	6,546	23,192
Planning & Econ Dev	129	0.404034	6,817		6,817	2,679	9,496
Memorial Day Fund	2	0.006264	105		105	35	140
Part Town Undistrib	746	2.336507	39,419		39,419	15,499	54,918
Part Town Highway Fd	4,012	12.565773	211,996		211,996	83,366	295,362
Fire Protectn Districts	209	0.654598	11,046		11,046	4,332	15,378
T/H Lighting District	263	0.823728	13,897		13,897	5,463	19,360
Library Districts	46	0.144074	2,433		2,433	949	3,382
Parking Fields	783	2.452393	41,373		41,373	16,273	57,646
Sanitation Utility	5,960	18.667001	314,939		314,939	123,980	438,919
Parks & Recreation	5,021	15.726009	265,313		265,313	104,330	369,643
Water Utility	2,029	6.354924	107,214		107,214	42,163	149,377
Schedule .4 Total for Acctng/Accts Payable	31,928	100.000000	1,687,104		1,687,104	543,510	2,230,614

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
2016 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	44,618,151	6.732516	37,519		37,519		37,519
Gen Fund-Debt Service	7,315,479	1.103846	6,153		6,153		6,153
Insurance	2,339,109	0.352953	1,966		1,966		1,966
General Services	15,094,420	2.277625	12,692		12,692		12,692
Supervisor	2,078,749	0.313666	1,749		1,749		1,749
Town Comptroller	3,862,430	0.582809	3,247		3,247		3,247
Receiver of Taxes	3,999,704	0.603523	3,361		3,361	1,553	4,914
Town Clerk	4,537,439	0.684663	3,816		3,816	1,764	5,580
Town Attorney	4,196,145	0.633164	3,526		3,526	1,630	5,156
Human Resources	979,624	0.147817	823		823	373	1,196
Civil Service	960,477	0.144928	805		805	367	1,172
Engineering	3,167,220	0.477908	2,664		2,664	1,229	3,893
Information & Tech	4,028,571	0.607879	3,388		3,388	1,562	4,950
Public Safety	5,186,795	0.782645	4,362		4,362	2,018	6,380
DGS-Traffic Control	4,682,882	0.706609	3,938		3,938	1,820	5,758
Highway Dept	1,536,568	0.231856	1,293		1,293	590	1,883
Town Board	3,096,466	0.467232	2,606		2,606	1,202	3,808
Publicity	49,957	0.007538	42		42	16	58
Tourism	318,993	0.048133	266		266	120	386
Senior Enrichment	4,680,082	0.706186	3,936		3,936	1,819	5,755
Housing Authority	12,500	0.001886	10		10	1	11
Consrvtn & Waterways	9,188,202	1.386425	7,728		7,728	3,575	11,303
DGS-Cemeteries	1,901,629	0.286940	1,598		1,598	738	2,336
Apportioned Costs	33,082,734	4.991915	27,821		27,821	12,880	40,701
Animal Shelter	3,728,745	0.562637	3,136		3,136	1,442	4,578
Building Department	18,317,677	2.763988	15,403		15,403	7,131	22,534
Board of Zoning	3,647,473	0.550374	3,068		3,068	1,411	4,479
Planning & Econ Dev	2,617,564	0.394969	2,200		2,200	1,014	3,214
Part Town Undistrib	6,249,121	0.942941	5,257		5,257	2,425	7,682
Part Town Highway Fd	73,029,646	11.019579	61,411		61,411	28,433	89,844
Fire Protectn Districts	5,808,219	0.876413	4,884		4,884	2,256	7,140
T/H Lighting District	10,907,657	1.645877	9,173		9,173	4,236	13,409
Library Districts	1,235,586	0.186440	1,039		1,039	472	1,511
Parking Fields	9,026,352	1.362003	7,590		7,590	3,505	11,095
Sanitation Utility	184,594,804	27.853852	155,228		155,228	72,043	227,271
Parks & Recreation	142,854,059	21.555514	120,126		120,126	55,621	175,747
Water Utility	39,794,532	6.004671	33,462		33,462	15,486	48,948
Schedule .4 Total for Budget	662,725,761	99.999920	557,286		557,286	228,732	786,018

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	177,532,643	27.052485	56,538		56,538		56,538
Town Clerk	1,459,875	0.222456	467		467	249	716
Highway Dept	1,454,591	0.221651	463		463	248	711
Senior Enrichment	41,742	0.006361	13		13	4	17
Consrvt & Waterways	990,435	0.150923	314		314	166	480
DGS-Cemeteries	1,580,089	0.240775	501		501	269	770
Animal Shelter	91,379	0.013924	26		26	9	35
Building Department	12,293,000	1.873212	3,914		3,914	2,190	6,104
Board of Zoning	457,485	0.069712	144		144	73	217
Planning & Econ Dev	527,707	0.080412	168		168	86	254
Part Town Undistrib	18,211,644	2.775097	5,798		5,798	3,233	9,031
Part Town Highway Fd	66,997,306	10.209073	21,333		21,333	11,927	33,260
Fire Protectn Districts	5,423,862	0.826490	1,728		1,728	963	2,691
T/H Lighting District	10,234,305	1.559507	3,258		3,258	1,819	5,077
Library Districts	1,312,343	0.199975	418		418	224	642
Parking Fields	8,716,295	1.328192	2,775		2,775	1,549	4,324
Sanitation Utility	168,938,327	25.742881	53,795		53,795	30,177	83,972
Parks & Recreation	138,433,560	21.094554	44,082		44,082	24,650	68,732
Water Utility	41,556,012	6.332320	13,233		13,233	7,399	20,632
Schedule .4 Total for Cash Management	656,252,600	100.000000	208,968		208,968	85,235	294,203

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
2016 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	2,150	5.824822	14,498		14,498		14,498
Insurance	1,189	3.221262	8,019		8,019		8,019
General Services	2,860	7.748368	19,286		19,286		19,286
Supervisor	214	0.579773	1,444		1,444		1,444
Town Comptroller	427	1.156837	2,878		2,878		2,878
Receiver of Taxes	182	0.493078	1,229		1,229	613	1,842
Town Clerk	487	1.319390	3,282		3,282	1,645	4,927
Town Attorney	351	0.950936	2,367		2,367	1,187	3,554
Human Resources	81	0.219447	546		546	263	809
Civil Service	94	0.254667	632		632	312	944
Engineering	144	0.390128	971		971	481	1,452
Information & Tech	389	1.053886	2,623		2,623	1,313	3,936
Public Safety	316	0.856113	2,132		2,132	1,067	3,199
DGS-Traffic Control	311	0.842567	2,097		2,097	1,052	3,149
Highway Dept	191	0.517461	1,290		1,290	644	1,934
Town Board	381	1.032213	2,569		2,569	1,289	3,858
Civil Defense	8	0.021674	52		52	24	76
Publicity	4	0.010837	25		25	9	34
Tourism	70	0.189645	472		472	227	699
Senior Enrichment	869	2.354312	5,861		5,861	2,946	8,807
Housing Authority	5	0.013546	34		34	11	45
Consrvtn & Waterways	1,430	3.874184	9,643		9,643	4,852	14,495
DGS-Cemeteries	312	0.845276	2,104		2,104	1,054	3,158
Animal Shelter	883	2.392241	5,953		5,953	2,997	8,950
Building Department	1,910	5.174609	12,880		12,880	6,491	19,371
Board of Zoning	331	0.896752	2,231		2,231	1,119	3,350
Planning & Econ Dev	134	0.363035	903		903	447	1,350
Memorial Day Fund	2	0.005418	13		13	4	17
Part Town Undistrib	752	2.037333	5,072		5,072	2,552	7,624
Part Town Highway Fd	4,412	11.953076	29,750		29,750	14,979	44,729
Fire Protectn Districts	209	0.566227	1,411		1,411	705	2,116
T/H Lighting District	412	1.116198	2,779		2,779	1,392	4,171
Library Districts	46	0.124624	309		309	148	457
Parking Fields	799	2.164666	5,389		5,389	2,706	8,095
Sanitation Utility	6,461	17.504267	43,570		43,570	22,088	65,658
Parks & Recreation	5,831	15.797459	39,320		39,320	19,806	59,126
Water Utility	2,264	6.133673	15,265		15,265	7,690	22,955
Schedule .4 Total for Data Entry	36,911	100.000000	248,899		248,899	102,113	351,012

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
2016 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	127	6.618030	78,771		78,771		78,771
Supervisor	12	0.625326	7,443		7,443		7,443
Town Comptroller	45	2.344971	27,910		27,910		27,910
Receiver of Taxes	46	2.397082	28,532		28,532	11,087	39,619
Town Clerk	49	2.553413	30,394		30,394	11,805	42,199
Town Attorney	37	1.928088	22,949		22,949	8,908	31,857
Human Resources	9	0.468994	5,580		5,580	2,169	7,749
Civil Service	10	0.521105	6,202		6,202	2,404	8,606
Engineering	24	1.250651	14,885		14,885	5,781	20,666
Information & Tech	29	1.511204	17,989		17,989	6,983	24,972
Public Safety	58	3.022408	35,976		35,976	13,976	49,952
DGS-Traffic Control	58	3.022408	35,976		35,976	13,976	49,952
Highway Dept	20	1.042209	12,405		12,405	4,811	17,216
Town Board	36	1.875977	22,330		22,330	8,676	31,006
Tourism	3	0.156331	1,860		1,860	718	2,578
Senior Enrichment	55	2.866076	34,115		34,115	13,252	47,367
Consrvtm & Waterways	82	4.273059	50,861		50,861	19,750	70,611
DGS-Cemeteries	17	0.885878	10,545		10,545	4,091	14,636
Animal Shelter	32	1.667535	19,850		19,850	7,705	27,555
Building Department	92	4.794164	57,062		57,062	22,160	79,222
Board of Zoning	15	0.781657	9,302		9,302	3,614	12,916
Planning & Econ Dev	10	0.521105	6,202		6,202	2,404	8,606
Part Town Highway Fd	191	9.953101	118,471		118,471	46,020	164,491
Parking Fields	5	0.260552	3,101		3,101	1,203	4,304
Sanitation Utility	390	20.323085	241,900		241,900	93,967	335,867
Parks & Recreation	397	20.687858	246,243		246,243	95,716	341,959
Water Utility	70	3.647733	43,418		43,418	16,865	60,283
Schedule .4 Total for Payroll	1,919	100.000000	1,190,272		1,190,272	418,041	1,608,313

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	54	1.083685	28,968		28,968		28,968
Insurance	3	0.060205	1,610		1,610		1,610
General Services	762	15.291993	408,770		408,770		408,770
Supervisor	81	1.625527	43,452		43,452		43,452
Town Comptroller	168	3.371463	90,122		90,122		90,122
Receiver of Taxes	51	1.023480	27,359		27,359	14,296	41,655
Town Clerk	136	2.729280	72,956		72,956	38,130	111,086
Town Attorney	27	0.541842	14,483		14,483	7,568	22,051
Human Resources	12	0.240819	6,439		6,439	3,357	9,796
Civil Service	13	0.260887	6,975		6,975	3,643	10,618
Engineering	23	0.461569	12,337		12,337	6,450	18,787
Information & Tech	83	1.665663	44,525		44,525	23,272	67,797
Public Safety	63	1.264299	33,798		33,798	17,666	51,464
DGS-Traffic Control	126	2.528597	67,591		67,591	35,336	102,927
Highway Dept	29	0.581979	15,557		15,557	8,129	23,686
Town Board	146	2.929962	78,322		78,322	40,940	119,262
Tourism	14	0.280955	7,510		7,510	3,918	11,428
Senior Enrichment	100	2.006823	53,644		53,644	28,043	81,687
Housing Authority	1	0.020068	535		535	269	804
Consrvtn & Waterways	361	7.244632	193,657		193,657	101,224	294,881
DGS-Cemeteries	72	1.444913	38,624		38,624	20,187	58,811
Animal Shelter	375	7.525587	201,165		201,165	105,151	306,316
Building Department	145	2.909894	77,785		77,785	40,660	118,445
Board of Zoning	16	0.321092	8,583		8,583	4,482	13,065
Planning & Econ Dev	5	0.100341	2,682		2,682	1,395	4,077
Part Town Undistrib	6	0.120409	3,219		3,219	1,674	4,893
Part Town Highway Fd	400	8.027293	214,576		214,576	112,159	326,735
T/H Lighting District	149	2.990167	79,929		79,929	41,780	121,709
Parking Fields	16	0.321092	8,583		8,583	4,482	13,065
Sanitation Utility	501	10.054184	268,759		268,759	140,487	409,246
Parks & Recreation	810	16.255265	434,523		434,523	227,198	661,721
Water Utility	235	4.716035	126,061		126,061	65,894	191,955
Schedule .4 Total for Purchasing	4,983	100.000000	2,673,099		2,673,099	1,097,790	3,770,889

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
2016 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	127	6.618030	21,937		21,937		21,937
Supervisor	12	0.625326	2,072		2,072		2,072
Town Comptroller	45	2.344971	7,774		7,774		7,774
Receiver of Taxes	46	2.397082	7,946		7,946	3,604	11,550
Town Clerk	49	2.553413	8,464		8,464	3,836	12,300
Town Attorney	37	1.928088	6,393		6,393	2,896	9,289
Human Resources	9	0.468994	1,555		1,555	699	2,254
Civil Service	10	0.521105	1,727		1,727	782	2,509
Engineering	24	1.250651	4,144		4,144	1,884	6,028
Information & Tech	29	1.511204	5,010		5,010	2,267	7,277
Public Safety	58	3.022408	10,018		10,018	4,544	14,562
DGS-Traffic Control	58	3.022408	10,018		10,018	4,544	14,562
Highway Dept	20	1.042209	3,455		3,455	1,563	5,018
Town Board	36	1.875977	6,218		6,218	2,820	9,038
Tourism	3	0.156331	518		518	224	742
Senior Enrichment	55	2.866076	9,501		9,501	4,301	13,802
Consrvtm & Waterways	82	4.273059	14,164		14,164	6,427	20,591
DGS-Cemeteries	17	0.885878	2,934		2,934	1,325	4,259
Animal Shelter	32	1.667535	5,528		5,528	2,506	8,034
Building Department	92	4.794164	15,893		15,893	7,206	23,099
Board of Zoning	15	0.781657	2,592		2,592	1,172	3,764
Planning & Econ Dev	10	0.521105	1,727		1,727	782	2,509
Part Town Highway Fd	191	9.953101	32,990		32,990	14,973	47,963
Parking Fields	5	0.260552	863		863	384	1,247
Sanitation Utility	390	20.323085	67,365		67,365	30,571	97,936
Parks & Recreation	397	20.687858	68,575		68,575	31,220	99,795
Water Utility	70	3.647733	12,092		12,092	5,487	17,579
Schedule .4 Total for Workers' Comp	1,919	100.000000	331,473		331,473	136,017	467,490

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	17,642	16.494016	38,668		38,668	15,859	54,527
Other Misc	89,318	83.505984	195,760		195,760	80,307	276,067
Schedule .4 Total for Other Departments	106,960	100.000000	234,428		234,428	96,166	330,594

Allocation Basis: Salaries and Wages by Department

Allocation Source: Town Comptroller-Salary and Wage Analysis

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	248,276	110,753	37,519	56,538	14,498
Gen Fund-Debt Service	6,153	0	6,153	0	0
Insurance	74,263	62,668	1,966	0	8,019
General Services	652,315	110,859	12,692	0	19,286
Supervisor	63,187	7,027	1,749	0	1,444
Town Comptroller	145,617	13,686	3,247	0	2,878
Receiver of Taxes	109,218	9,638	4,914	0	1,842
Town Clerk	202,645	25,837	5,580	716	4,927
Town Attorney	95,764	23,857	5,156	0	3,554
Human Resources	26,873	5,069	1,196	0	809
Civil Service	29,802	5,953	1,172	0	944
Engineering	59,728	8,902	3,893	0	1,452
Information & Tech	131,462	22,530	4,950	0	3,936
Public Safety	144,183	18,626	6,380	0	3,199
DGS-Traffic Control	189,960	13,612	5,758	0	3,149
Highway Dept	62,373	11,925	1,883	711	1,934
Town Board	184,266	17,294	3,808	0	3,858
Civil Defense	656	580	0	0	76
Publicity	377	285	58	0	34
Tourism	19,950	4,117	386	0	699
Senior Enrichment	214,042	56,607	5,755	17	8,807
Housing Authority	1,145	285	11	0	45
Consrvtn & Waterways	491,057	78,696	11,303	480	14,495
DGS-Cemeteries	101,631	17,661	2,336	770	3,158
Apportioned Costs	40,701	0	40,701	0	0
Animal Shelter	447,390	37,395	4,578	35	8,950
Building Department	398,714	129,939	22,534	6,104	19,371
Board of Zoning	60,983	23,192	4,479	217	3,350
Planning & Econ Dev	29,506	9,496	3,214	254	1,350
Memorial Day Fund	157	140	0	0	17
Part Town Undistrib	84,148	54,918	7,682	9,031	7,624
Part Town Highway Fd	1,002,384	295,362	89,844	33,260	44,729
Fire Protectn Districts	27,325	15,378	7,140	2,691	2,116
T/H Lighting District	163,726	19,360	13,409	5,077	4,171
Library Districts	5,992	3,382	1,511	642	457
Parking Fields	99,776	57,646	11,095	4,324	8,095
Sanitation Utility	1,658,869	438,919	227,271	83,972	65,658
Parks & Recreation	1,776,723	369,643	175,747	68,732	59,126
Water Utility	511,729	149,377	48,948	20,632	22,955
Other Misc	276,067	0	0	0	0
Direct Bill	0	0	0	0	0
Total	9,839,133	2,230,614	786,018	294,203	351,012

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	28,968	0	0
Gen Fund-Debt Service	0	0	0	0
Insurance	0	1,610	0	0
General Services	78,771	408,770	21,937	0
Supervisor	7,443	43,452	2,072	0
Town Comptroller	27,910	90,122	7,774	0
Receiver of Taxes	39,619	41,655	11,550	0
Town Clerk	42,199	111,086	12,300	0
Town Attorney	31,857	22,051	9,289	0
Human Resources	7,749	9,796	2,254	0
Civil Service	8,606	10,618	2,509	0
Engineering	20,666	18,787	6,028	0
Information & Tech	24,972	67,797	7,277	0
Public Safety	49,952	51,464	14,562	0
DGS-Traffic Control	49,952	102,927	14,562	0
Highway Dept	17,216	23,686	5,018	0
Town Board	31,006	119,262	9,038	0
Civil Defense	0	0	0	0
Publicity	0	0	0	0
Tourism	2,578	11,428	742	0
Senior Enrichment	47,367	81,687	13,802	0
Housing Authority	0	804	0	0
Consrvtn & Waterways	70,611	294,881	20,591	0
DGS-Cemeteries	14,636	58,811	4,259	0
Apportioned Costs	0	0	0	0
Animal Shelter	27,555	306,316	8,034	54,527
Building Department	79,222	118,445	23,099	0
Board of Zoning	12,916	13,065	3,764	0
Planning & Econ Dev	8,606	4,077	2,509	0
Memorial Day Fund	0	0	0	0
Part Town Undistrib	0	4,893	0	0
Part Town Highway Fd	164,491	326,735	47,963	0
Fire Protectn Districts	0	0	0	0
T/H Lighting District	0	121,709	0	0
Library Districts	0	0	0	0
Parking Fields	4,304	13,065	1,247	0
Sanitation Utility	335,867	409,246	97,936	0
Parks & Recreation	341,959	661,721	99,795	0
Water Utility	60,283	191,955	17,579	0
Other Misc	0	0	0	276,067
Direct Bill	0	0	0	0
Total	1,608,313	3,770,889	467,490	330,594

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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 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
2016 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:	3,999,704			3,999,704
Inbound Costs:				
Gen Fund-Undistributed	1,882,204	19,642	1,901,846	
Gen Fund-Debt Service	366,202	2,094	368,296	
Insurance	105,034	3,906	108,940	
General Services	1,130,140	457,691	1,587,831	
Supervisor	141,644	57,936	199,580	
Town Comptroller	75,350	33,868	109,218	
Receiver of Taxes		19,480	19,480	
Town Clerk		6,710	6,710	
Town Attorney		44,471	44,471	
Human Resources		50,636	50,636	
Civil Service		41,371	41,371	
Information & Tech		710,547	710,547	
DGS-Traffic Control		98,292	98,292	
Town Board		224,376	224,376	
Total Allocated Additions:	<u>3,700,574</u>	<u>1,771,020</u>	5,471,594	5,471,594
Total To Be Allocated:	<u>7,700,278</u>	<u>1,771,020</u>		<u>9,471,298</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	3,556,353	0	1,490,823	249,300	1,816,230
Other Expense & Cost					
Maint of Equipment	204,911	0	85,899	14,364	104,648
Office Expense	27,315	0	11,450	1,915	13,950
Fees & Services	110,022	0	46,121	7,713	56,188
Rent Office Equipment	42,425	0	17,785	2,974	21,666
Printing	58,678	0	24,598	4,113	29,967
Departmental Total					
Expenditures Per Financial Statement	3,999,704				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	3,999,704	0	1,676,676	280,379	2,042,649
Allocation Step 1					
Inbound - All Others	3,700,574	0	1,551,276	259,406	1,889,892
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(4,472,326)	0	0	(539,785)	(3,932,541)
1st Allocation	3,227,952	0	3,227,952	0	0
Allocation Step 2					
Inbound - All Others	1,771,020	0	742,328	124,041	904,651
Unallocated Costs	(1,028,692)	0	0	(124,041)	(904,651)
2nd Allocation	742,328	0	742,328	0	0
Total For Receiver of Taxes					
Schedule .3 Total	3,970,280	0	3,970,280	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	44,618,151	6.732516	217,322		217,322		217,322
Gen Fund-Debt Service	7,315,479	1.103846	35,632		35,632		35,632
Insurance	2,339,109	0.352953	11,392		11,392		11,392
General Services	15,094,420	2.277625	73,520		73,520		73,520
Supervisor	2,078,749	0.313666	10,125		10,125		10,125
Town Comptroller	3,862,430	0.582809	18,812		18,812		18,812
Receiver of Taxes	3,999,704	0.603523	19,480		19,480		19,480
Town Clerk	4,537,439	0.684663	22,101		22,101	5,771	27,872
Town Attorney	4,196,145	0.633164	20,436		20,436	5,341	25,777
Human Resources	979,624	0.147817	4,770		4,770	1,245	6,015
Civil Service	960,477	0.144928	4,678		4,678	1,219	5,897
Engineering	3,167,220	0.477908	15,425		15,425	4,026	19,451
Information & Tech	4,028,571	0.607879	19,622		19,622	5,125	24,747
Public Safety	5,186,795	0.782645	25,263		25,263	6,598	31,861
DGS-Traffic Control	4,682,882	0.706609	22,808		22,808	5,958	28,766
Highway Dept	1,536,568	0.231856	7,483		7,483	1,947	9,430
Town Board	3,096,466	0.467232	15,082		15,082	3,933	19,015
Civil Defense	211	0.000032	1		1		1
Publicity	49,957	0.007538	242		242	55	297
Tourism	318,993	0.048133	1,554		1,554	404	1,958
Senior Enrichment	4,680,082	0.706186	22,793		22,793	5,956	28,749
Housing Authority	12,500	0.001886	60		60	11	71
Consrvtn & Waterways	9,188,202	1.386425	44,752		44,752	11,691	56,443
DGS-Cemeteries	1,901,629	0.286940	9,262		9,262	2,412	11,674
Apportioned Costs	33,082,734	4.991915	161,137		161,137	42,090	203,227
Animal Shelter	3,728,745	0.562637	18,164		18,164	4,741	22,905
Building Department	18,317,677	2.763988	89,219		89,219	23,307	112,526
Board of Zoning	3,647,473	0.550374	17,765		17,765	4,638	22,403
Planning & Econ Dev	2,617,564	0.394969	12,748		12,748	3,328	16,076
Memorial Day Fund	315	0.000048	1		1		1
Part Town Undistrib	6,249,121	0.942941	30,436		30,436	7,950	38,386
Part Town Highway Fd	73,029,646	11.019579	355,707		355,707	92,920	448,627
Fire Protectn Districts	5,808,219	0.876413	28,292		28,292	7,390	35,682
T/H Lighting District	10,907,657	1.645877	53,127		53,127	13,877	67,004
Library Districts	1,235,586	0.186440	6,018		6,018	1,561	7,579
Parking Fields	9,026,352	1.362003	43,964		43,964	11,481	55,445
Sanitation Utility	184,594,804	27.853852	899,129		899,129	234,961	1,134,090
Parks & Recreation	142,854,059	21.555514	695,800		695,800	181,761	877,561
Water Utility	39,794,532	6.004671	193,830		193,830	50,631	244,461
Schedule .4 Total for Town Tax	662,726,287	100.000000	3,227,952		3,227,952	742,328	3,970,280

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Receiver of Taxes**

Receiving Department	Total	Town Tax
Gen Fund-Undistributed	217,322	217,322
Gen Fund-Debt Service	35,632	35,632
Insurance	11,392	11,392
General Services	73,520	73,520
Supervisor	10,125	10,125
Town Comptroller	18,812	18,812
Receiver of Taxes	19,480	19,480
Town Clerk	27,872	27,872
Town Attorney	25,777	25,777
Human Resources	6,015	6,015
Civil Service	5,897	5,897
Engineering	19,451	19,451
Information & Tech	24,747	24,747
Public Safety	31,861	31,861
DGS-Traffic Control	28,766	28,766
Highway Dept	9,430	9,430
Town Board	19,015	19,015
Civil Defense	1	1
Publicity	297	297
Tourism	1,958	1,958
Senior Enrichment	28,749	28,749
Housing Authority	71	71
Consrvtm & Waterways	56,443	56,443
DGS-Cemeteries	11,674	11,674
Apportioned Costs	203,227	203,227
Animal Shelter	22,905	22,905
Building Department	112,526	112,526
Board of Zoning	22,403	22,403
Planning & Econ Dev	16,076	16,076
Memorial Day Fund	1	1
Part Town Undistrib	38,386	38,386
Part Town Highway Fd	448,627	448,627
Fire Protectn Districts	35,682	35,682
T/H Lighting District	67,004	67,004
Library Districts	7,579	7,579
Parking Fields	55,445	55,445
Sanitation Utility	1,134,090	1,134,090
Parks & Recreation	877,561	877,561
Water Utility	244,461	244,461
Direct Bill	0	0
Total	3,970,280	3,970,280

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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.

Salary, fringe benefits and town-wide overhead costs applicable to the Town Clerk position have not been allocated. All other costs associated with services provided by the Town Clerk's staff have been accumulated under the constituent services function and have not been allocated.

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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:	4,537,439			4,537,439
Inbound Costs:				
Gen Fund-Undistributed	2,491,273	25,996	2,517,269	
Gen Fund-Debt Service	44,963	258	45,221	
Insurance	150,847	5,613	156,460	
General Services	1,099,958	1,004,169	2,104,127	
Supervisor	150,882	61,713	212,595	
Town Comptroller	137,927	64,718	202,645	
Receiver of Taxes	22,101	5,771	27,872	
Town Clerk		21,249	21,249	
Town Attorney		53,682	53,682	
Human Resources		53,936	53,936	
Civil Service		44,067	44,067	
Engineering		111,264	111,264	
Information & Tech		789,671	789,671	
Town Board		239,007	239,007	
Total Allocated Additions:	4,097,951	2,481,114	6,579,065	6,579,065
Total To Be Allocated:	8,635,390	2,481,114		11,116,504

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	4,449,197	561,934	404,432	53,390	108,115
Other Expense & Cost					
Maint of Equipment	6,171	779	561	74	150
Office Expense	26,573	3,356	2,415	319	646
Fees & Services	12,297	1,553	1,118	148	299
Rent Office Equipment	14,092	1,780	1,281	169	342
Misc Materials & Supplies	11,067	1,398	1,006	133	269
Printing	9,959	1,258	905	120	242
Microfilm	8,083	1,021	735	97	196
Departmental Total					
Expenditures Per Financial Statement	4,537,439				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	4,537,439	573,079	412,453	54,450	110,259
Allocation Step 1					
Inbound - All Others	4,097,951	0	426,350	56,280	113,973
Reallocate Admin Costs		(573,079)	59,600	7,851	15,932
Unallocated Costs	(6,845,508)	0	0	0	0
1st Allocation	1,789,882	0	898,403	118,581	240,164
Allocation Step 2					
Inbound - All Others	2,481,114	0	258,061	33,942	68,887
Unallocated Costs	(1,967,393)	0	0	0	0
2nd Allocation	513,721	0	258,061	33,942	68,887
Total For Town Clerk					
Schedule .3 Total	2,303,603	0	1,156,464	152,523	309,051

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Clerk

	Zoning Hearings	Town Records	Elected Town Clerk**	Constituent Svcs**
Wages & Benefits				
Salaries & Wages	76,971	162,841	130,361	2,951,153
Other Expense & Cost				
Maint of Equipment	107	226	181	4,093
Office Expense	460	973	779	17,625
Fees & Services	213	450	360	8,156
Rent Office Equipment	244	516	413	9,347
Misc Materials & Supplies	191	405	324	7,341
Printing	172	364	292	6,606
Microfilm	140	296	237	5,361
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	78,498	166,071	132,947	3,009,682
Allocation Step 1				
Inbound - All Others	81,140	171,666	137,425	3,111,117
Reallocate Admin Costs	11,347	24,012	19,198	435,139
Unallocated Costs	0	0	(289,570)	(6,555,938)
1st Allocation	170,985	361,749	0	0
Allocation Step 2				
Inbound - All Others	49,006	103,825	83,082	1,884,311
Unallocated Costs	0	0	(83,082)	(1,884,311)
2nd Allocation	49,006	103,825	0	0
Total For Town Clerk				
Schedule .3 Total	219,991	465,574	0	0

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	22,682		22,682		22,682
Supervisor	14	1.071155	9,623		9,623		9,623
Town Comptroller	44	3.366488	30,242		30,242		30,242
Receiver of Taxes	9	0.688600	6,186		6,186		6,186
Town Clerk	13	0.994644	8,934		8,934		8,934
Town Attorney	66	5.049732	45,370		45,370	14,259	59,629
Human Resources	345	26.396327	237,146		237,146	74,568	311,714
Civil Service	4	0.306044	2,748		2,748	856	3,604
Engineering	41	3.136955	28,181		28,181	8,857	37,038
Information & Tech	15	1.147666	10,310		10,310	3,239	13,549
Public Safety	9	0.688600	6,186		6,186	1,936	8,122
DGS-Traffic Control	362	27.697019	248,846		248,846	78,356	327,202
Town Board	7	0.535578	4,811		4,811	1,502	6,313
Tourism	2	0.153022	1,373		1,373	420	1,793
Senior Enrichment	14	1.071155	9,623		9,623	3,023	12,646
Consrvt & Waterways	31	2.371844	21,308		21,308	6,694	28,002
Animal Shelter	18	1.377200	12,371		12,371	3,883	16,254
Building Department	87	6.656465	59,804		59,804	18,796	78,600
Board of Zoning	2	0.153022	1,373		1,373	420	1,793
Planning & Econ Dev	36	2.754399	24,747		24,747	7,776	32,523
Part Town Highway Fd	16	1.224178	10,998		10,998	3,452	14,450
Sanitation Utility	25	1.912777	17,182		17,182	5,401	22,583
Parks & Recreation	36	2.754399	24,747		24,747	7,776	32,523
Water Utility	32	2.448355	21,994		21,994	6,910	28,904
Urban Renewal	1	0.076511	687		687	208	895
Community Development	45	3.442999	30,931		30,931	9,729	40,660
Schedule .4 Total for Resolutions	1,307	100.000000	898,403		898,403	258,061	1,156,464

Allocation Basis: Resolutions by Department
Allocation Source: Town Clerk

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	92	10.165746	12,055		12,055		12,055
Supervisor	9	0.994475	1,177		1,177		1,177
Town Comptroller	57	6.298343	7,470		7,470		7,470
Receiver of Taxes	4	0.441989	524		524		524
Town Clerk	94	10.386740	12,315		12,315		12,315
Town Attorney	38	4.198895	4,980		4,980	1,981	6,961
Human Resources	8	0.883978	1,044		1,044	407	1,451
Civil Service	3	0.331492	390		390	147	537
Engineering	38	4.198895	4,980		4,980	1,981	6,961
Information & Tech	15	1.657459	1,965		1,965	781	2,746
Public Safety	4	0.441989	524		524	203	727
DGS-Traffic Control	19	2.099448	2,490		2,490	987	3,477
Highway Dept	68	7.513812	8,907		8,907	3,550	12,457
Town Board	1	0.110497	131		131	46	177
Consrvtm & Waterways	32	3.535912	4,191		4,191	1,672	5,863
Animal Shelter	56	6.187845	7,337		7,337	2,924	10,261
Building Department	278	30.718231	36,443		36,443	14,640	51,083
Board of Zoning	10	1.104972	1,308		1,308	515	1,823
Planning & Econ Dev	1	0.110497	131		131	46	177
Sanitation Utility	37	4.088398	4,848		4,848	1,929	6,777
Parks & Recreation	13	1.436464	1,704		1,704	673	2,377
Water Utility	28	3.093923	3,667		3,667	1,460	5,127
Schedule .4 Total for FOIL Requests	905	100.000000	118,581		118,581	33,942	152,523

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	240,164		240,164	68,887	309,051
Schedule .4 Total for Trf Ctrl Hearings	100.00	100.000000	240,164		240,164	68,887	309,051

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
2016 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	170,985		170,985	49,006	219,991
Schedule .4 Total for Zoning Hearings	100.00	100.000000	170,985		170,985	49,006	219,991

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
2016 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	0.383509	1,385		1,385		1,385
Supervisor	79	7.574305	27,400		27,400		27,400
Town Comptroller	2	0.191755	692		692		692
Town Attorney	573	54.937679	198,738		198,738	62,132	260,870
Human Resources	116	11.121764	40,233		40,233	12,569	52,802
Engineering	179	17.162033	62,084		62,084	19,390	81,474
Highway Dept	36	3.451582	12,487		12,487	3,894	16,381
Town Board	35	3.355705	12,140		12,140	3,789	15,929
Building Department	19	1.821668	6,590		6,590	2,051	8,641
Schedule .4 Total for Town Records	1,043	100.000000	361,749		361,749	103,825	465,574

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	1,385	0	0	0	0
General Services	34,737	22,682	12,055	0	0
Supervisor	38,200	9,623	1,177	0	0
Town Comptroller	38,404	30,242	7,470	0	0
Receiver of Taxes	6,710	6,186	524	0	0
Town Clerk	21,249	8,934	12,315	0	0
Town Attorney	327,460	59,629	6,961	0	0
Human Resources	365,967	311,714	1,451	0	0
Civil Service	4,141	3,604	537	0	0
Engineering	125,473	37,038	6,961	0	0
Information & Tech	16,295	13,549	2,746	0	0
Public Safety	8,849	8,122	727	0	0
DGS-Traffic Control	639,730	327,202	3,477	309,051	0
Highway Dept	28,838	0	12,457	0	0
Town Board	22,419	6,313	177	0	0
Tourism	1,793	1,793	0	0	0
Senior Enrichment	12,646	12,646	0	0	0
Consrvtn & Waterways	33,865	28,002	5,863	0	0
Animal Shelter	26,515	16,254	10,261	0	0
Building Department	138,324	78,600	51,083	0	0
Board of Zoning	223,607	1,793	1,823	0	219,991
Planning & Econ Dev	32,700	32,523	177	0	0
Part Town Highway Fd	14,450	14,450	0	0	0
Sanitation Utility	29,360	22,583	6,777	0	0
Parks & Recreation	34,900	32,523	2,377	0	0
Water Utility	34,031	28,904	5,127	0	0
Urban Renewal	895	895	0	0	0
Community Development	40,660	40,660	0	0	0
Direct Bill	0	0	0	0	0
Total	2,303,603	1,156,464	152,523	309,051	219,991

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Clerk**

Receiving Department	Town Records
Insurance	1,385
General Services	0
Supervisor	27,400
Town Comptroller	692
Receiver of Taxes	0
Town Clerk	0
Town Attorney	260,870
Human Resources	52,802
Civil Service	0
Engineering	81,474
Information & Tech	0
Public Safety	0
DGS-Traffic Control	0
Highway Dept	16,381
Town Board	15,929
Tourism	0
Senior Enrichment	0
Consrvtn & Waterways	0
Animal Shelter	0
Building Department	8,641
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
Direct Bill	0
Total	465,574

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
2016 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:	4,196,145			4,196,145
Inbound Costs:				
Gen Fund-Undistributed	2,357,879	24,605	2,382,484	
Gen Fund-Debt Service	24,023	136	24,159	
Insurance	119,348	4,442	123,790	
General Services	422,435	570,920	993,355	
Supervisor	113,932	46,608	160,540	
Town Comptroller	66,838	28,926	95,764	
Receiver of Taxes	20,436	5,341	25,777	
Town Clerk	249,088	78,372	327,460	
Town Attorney		35,769	35,769	
Human Resources		40,729	40,729	
Civil Service		33,272	33,272	
Engineering		111,264	111,264	
Information & Tech		239,691	239,691	
DGS-Traffic Control		294,887	294,887	
Town Board		180,474	180,474	
Total Allocated Additions:	3,373,979	1,695,436	5,069,415	5,069,415
Total To Be Allocated:	7,570,124	1,695,436		9,265,560

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	3,837,675	1,411,335	826,502	267,044	454,218
Other Expense & Cost					
Maint of Equipment	22	6	5	2	3
Office Expense	2,496	917	538	174	296
Fees & Services	198,223	72,887	42,697	13,796	23,470
Rent Office Equipment	6,069	2,232	1,307	422	719
Misc Mat. & Supplies	151,660	55,764	32,668	10,556	17,957
Departmental Total					
Expenditures Per Financial Statement	4,196,145				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	4,196,145	1,543,141	903,717	291,994	496,663
Allocation Step 1					
Inbound - All Others	3,373,979	0	1,149,355	371,338	631,610
Reallocate Admin Costs		(1,543,141)	525,439	169,900	288,876
Unallocated Costs	(327,502)	0	0	0	0
1st Allocation	7,242,622	0	2,578,511	833,232	1,417,149
Allocation Step 2					
Inbound - All Others	1,695,436	0	578,276	186,493	317,268
Unallocated Costs	(73,189)	0	0	0	0
2nd Allocation	1,622,247	0	578,276	186,493	317,268
Total For Town Attorney					
Schedule .3 Total	8,864,869	0	3,156,787	1,019,725	1,734,417

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	140,432	509,186	124,001	104,957
Other Expense & Cost				
Maint of Equipment	1	3	1	1
Office Expense	91	331	81	68
Fees & Services	7,255	26,304	6,403	5,411
Rent Office Equipment	222	805	196	166
Misc Mat. & Supplies	5,551	20,125	4,899	4,140
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	153,552	556,754	135,581	114,743
Allocation Step 1				
Inbound - All Others	195,268	708,049	172,418	145,941
Reallocate Admin Costs	89,348	323,905	78,855	66,818
Unallocated Costs	0	0	0	(327,502)
1st Allocation	438,168	1,588,708	386,854	0
Allocation Step 2				
Inbound - All Others	97,998	355,681	86,531	73,189
Unallocated Costs	0	0	0	(73,189)
2nd Allocation	97,998	355,681	86,531	0
Total For Town Attorney				
Schedule .3 Total	536,166	1,944,389	473,385	0

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	21	5.134474	132,391		132,391		132,391
Supervisor	1	0.244499	6,306		6,306		6,306
Town Clerk	1	0.244499	6,306		6,306		6,306
Engineering	3	0.733496	18,913		18,913	4,488	23,401
Public Safety	1	0.244499	6,306		6,306	1,489	7,795
DGS-Traffic Control	7	1.711491	44,131		44,131	10,487	54,618
Consrvt & Waterways	7	1.711491	44,131		44,131	10,487	54,618
Animal Shelter	2	0.488998	12,611		12,611	2,992	15,603
Building Department	4	0.977995	25,216		25,216	5,992	31,208
Planning & Econ Dev	3	0.733496	18,913		18,913	4,488	23,401
Part Town Highway Fd	273	66.748167	1,721,110		1,721,110	409,021	2,130,131
Sanitation Utility	50	12.224939	315,218		315,218	74,906	390,124
Parks & Recreation	28	6.845966	176,522		176,522	41,945	218,467
Water Utility	8	1.955990	50,437		50,437	11,981	62,418
Schedule .4 Total for Tort/Damage Claims	409	100.000000	2,578,511		2,578,511	578,276	3,156,787

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	124,985		124,985	27,980	152,965
Board of Zoning	80.00	80.000000	666,585		666,585	149,186	815,771
Other Misc	5.00	5.000000	41,662		41,662	9,327	50,989
Schedule .4 Total for Appell Litigt	100.00	100.000000	833,232		833,232	186,493	1,019,725

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
2016 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	127	6.618030	93,786		93,786		93,786
Supervisor	12	0.625326	8,861		8,861		8,861
Town Comptroller	45	2.344971	33,232		33,232		33,232
Receiver of Taxes	46	2.397082	33,971		33,971		33,971
Town Clerk	49	2.553413	36,186		36,186		36,186
Town Attorney	37	1.928088	27,320		27,320		27,320
Human Resources	9	0.468994	6,645		6,645	1,768	8,413
Civil Service	10	0.521105	7,380		7,380	1,979	9,359
Engineering	24	1.250651	17,720		17,720	4,748	22,468
Information & Tech	29	1.511204	21,414		21,414	5,733	27,147
Public Safety	58	3.022408	42,833		42,833	11,474	54,307
DGS-Traffic Control	58	3.022408	42,833		42,833	11,474	54,307
Highway Dept	20	1.042209	14,768		14,768	3,948	18,716
Town Board	36	1.875977	26,582		26,582	7,125	33,707
Tourism	3	0.156331	2,215		2,215	586	2,801
Senior Enrichment	55	2.866076	40,618		40,618	10,885	51,503
Consrvtm & Waterways	82	4.273059	60,559		60,559	16,229	76,788
DGS-Cemeteries	17	0.885878	12,556		12,556	3,363	15,919
Animal Shelter	32	1.667535	23,631		23,631	6,334	29,965
Building Department	92	4.794164	67,941		67,941	18,211	86,152
Board of Zoning	15	0.781657	11,078		11,078	2,966	14,044
Planning & Econ Dev	10	0.521105	7,380		7,380	1,979	9,359
Part Town Highway Fd	191	9.953101	141,051		141,051	37,798	178,849
Parking Fields	5	0.260552	3,693		3,693	979	4,672
Sanitation Utility	390	20.323085	288,010		288,010	77,187	365,197
Parks & Recreation	397	20.687858	293,193		293,193	78,645	371,838
Water Utility	70	3.647733	51,693		51,693	13,857	65,550
Schedule .4 Total for Misc Legal Ops	1,919	100.000000	1,417,149		1,417,149	317,268	1,734,417

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	127	6.618030	28,997		28,997		28,997
Supervisor	12	0.625326	2,739		2,739		2,739
Town Comptroller	45	2.344971	10,275		10,275		10,275
Receiver of Taxes	46	2.397082	10,500		10,500		10,500
Town Clerk	49	2.553413	11,190		11,190		11,190
Town Attorney	37	1.928088	8,449		8,449		8,449
Human Resources	9	0.468994	2,057		2,057	545	2,602
Civil Service	10	0.521105	2,284		2,284	604	2,888
Engineering	24	1.250651	5,479		5,479	1,460	6,939
Information & Tech	29	1.511204	6,618		6,618	1,757	8,375
Public Safety	58	3.022408	13,244		13,244	3,550	16,794
DGS-Traffic Control	58	3.022408	13,244		13,244	3,550	16,794
Highway Dept	20	1.042209	4,564		4,564	1,211	5,775
Town Board	36	1.875977	8,220		8,220	2,197	10,417
Tourism	3	0.156331	682		682	172	854
Senior Enrichment	55	2.866076	12,560		12,560	3,363	15,923
Consrvtm & Waterways	82	4.273059	18,722		18,722	5,008	23,730
DGS-Cemeteries	17	0.885878	3,883		3,883	1,030	4,913
Animal Shelter	32	1.667535	7,305		7,305	1,948	9,253
Building Department	92	4.794164	21,008		21,008	5,621	26,629
Board of Zoning	15	0.781657	3,423		3,423	905	4,328
Planning & Econ Dev	10	0.521105	2,284		2,284	604	2,888
Part Town Highway Fd	191	9.953101	43,610		43,610	11,670	55,280
Parking Fields	5	0.260552	1,140		1,140	293	1,433
Sanitation Utility	390	20.323085	89,050		89,050	23,839	112,889
Parks & Recreation	397	20.687858	90,659		90,659	24,390	115,049
Water Utility	70	3.647733	15,982		15,982	4,281	20,263
Schedule .4 Total for Employee Relatns	1,919	100.000000	438,168		438,168	97,998	536,166

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	1,032,653		1,032,653	231,164	1,263,817
Sanitation Utility	25.00	25.000000	397,181		397,181	88,946	486,127
Other Misc	10.00	10.000000	158,874		158,874	35,571	194,445
Schedule .4 Total for District Court	100.00	100.000000	1,588,708		1,588,708	355,681	1,944,389

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
2016 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	386,854		386,854	86,531	473,385
Schedule .4 Total for Urban Renewal	100.00	100.000000	386,854		386,854	86,531	473,385

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	255,174	132,391	0	93,786	28,997
Supervisor	17,906	6,306	0	8,861	2,739
Town Comptroller	43,507	0	0	33,232	10,275
Receiver of Taxes	44,471	0	0	33,971	10,500
Town Clerk	53,682	6,306	0	36,186	11,190
Town Attorney	35,769	0	0	27,320	8,449
Human Resources	11,015	0	0	8,413	2,602
Civil Service	12,247	0	0	9,359	2,888
Engineering	52,808	23,401	0	22,468	6,939
Information & Tech	35,522	0	0	27,147	8,375
Public Safety	78,896	7,795	0	54,307	16,794
DGS-Traffic Control	125,719	54,618	0	54,307	16,794
Highway Dept	24,491	0	0	18,716	5,775
Town Board	197,089	0	152,965	33,707	10,417
Tourism	3,655	0	0	2,801	854
Senior Enrichment	67,426	0	0	51,503	15,923
Consrvtn & Waterways	155,136	54,618	0	76,788	23,730
DGS-Cemeteries	20,832	0	0	15,919	4,913
Animal Shelter	54,821	15,603	0	29,965	9,253
Building Department	1,407,806	31,208	0	86,152	26,629
Board of Zoning	834,143	0	815,771	14,044	4,328
Planning & Econ Dev	35,648	23,401	0	9,359	2,888
Part Town Highway Fd	2,364,260	2,130,131	0	178,849	55,280
Parking Fields	6,105	0	0	4,672	1,433
Sanitation Utility	1,354,337	390,124	0	365,197	112,889
Parks & Recreation	705,354	218,467	0	371,838	115,049
Water Utility	148,231	62,418	0	65,550	20,263
Urban Renewal	473,385	0	0	0	0
Other Misc	245,434	0	50,989	0	0
Direct Bill	0	0	0	0	0
Total	8,864,869	3,156,787	1,019,725	1,734,417	536,166

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	1,263,817	0
Board of Zoning	0	0
Planning & Econ Dev	0	0
Part Town Highway Fd	0	0
Parking Fields	0	0
Sanitation Utility	486,127	0
Parks & Recreation	0	0
Water Utility	0	0
Urban Renewal	0	473,385
Other Misc	194,445	0
Direct Bill	0	0
Total	1,944,389	473,385

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
2016 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:	979,625			979,625
Inbound Costs:				
Gen Fund-Undistributed	615,138	6,419	621,557	
Gen Fund-Debt Service	3,790	20	3,810	
Insurance	33,518	1,245	34,763	
General Services	142,097	176,394	318,491	
Supervisor	27,713	11,333	39,046	
Town Comptroller	18,588	8,285	26,873	
Receiver of Taxes	4,770	1,245	6,015	
Town Clerk	278,423	87,544	365,967	
Town Attorney	8,702	2,313	11,015	
Human Resources		9,907	9,907	
Civil Service		8,095	8,095	
Information & Tech		97,222	97,222	
Town Board		43,900	43,900	
Total Allocated Additions:	<u>1,132,739</u>	<u>453,922</u>	1,586,661	1,586,661
Total To Be Allocated:	<u>2,112,364</u>	<u>453,922</u>		<u>2,566,286</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Personnel Srvc
Wages & Benefits			
Salaries & Wages	974,945	0	974,945
Other Expense & Cost			
Office Expense	2,392	0	2,392
Rent Office Equipment	2,288	0	2,288
Departmental Total			
Expenditures Per Financial Statement	979,625		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	979,625	0	979,625
Allocation Step 1			
Inbound - All Others	1,132,739	0	1,132,739
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,112,364	0	2,112,364
Allocation Step 2			
Inbound - All Others	453,922	0	453,922
2nd Allocation	453,922	0	453,922
Total For Human Resources			
Schedule .3 Total	2,566,286	0	2,566,286

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	127	6.618030	139,798		139,798		139,798
Supervisor	12	0.625326	13,208		13,208		13,208
Town Comptroller	45	2.344971	49,534		49,534		49,534
Receiver of Taxes	46	2.397082	50,636		50,636		50,636
Town Clerk	49	2.553413	53,936		53,936		53,936
Town Attorney	37	1.928088	40,729		40,729		40,729
Human Resources	9	0.468994	9,907		9,907		9,907
Civil Service	10	0.521105	11,009		11,009	2,841	13,850
Engineering	24	1.250651	26,416		26,416	6,830	33,246
Information & Tech	29	1.511204	31,920		31,920	8,253	40,173
Public Safety	58	3.022408	63,846		63,846	16,516	80,362
DGS-Traffic Control	58	3.022408	63,846		63,846	16,516	80,362
Highway Dept	20	1.042209	22,012		22,012	5,689	27,701
Town Board	36	1.875977	39,628		39,628	10,249	49,877
Tourism	3	0.156331	3,303		3,303	840	4,143
Senior Enrichment	55	2.866076	60,544		60,544	15,659	76,203
Consrvtm & Waterways	82	4.273059	90,264		90,264	23,350	113,614
DGS-Cemeteries	17	0.885878	18,711		18,711	4,834	23,545
Animal Shelter	32	1.667535	35,226		35,226	9,109	44,335
Building Department	92	4.794164	101,272		101,272	26,201	127,473
Board of Zoning	15	0.781657	16,509		16,509	4,267	20,776
Planning & Econ Dev	10	0.521105	11,009		11,009	2,841	13,850
Part Town Highway Fd	191	9.953101	210,246		210,246	54,398	264,644
Parking Fields	5	0.260552	5,499		5,499	1,414	6,913
Sanitation Utility	390	20.323085	429,298		429,298	111,055	540,353
Parks & Recreation	397	20.687858	437,006		437,006	113,121	550,127
Water Utility	70	3.647733	77,052		77,052	19,939	96,991
Schedule .4 Total for Personnel Svcs	1,919	100.000000	2,112,364		2,112,364	453,922	2,566,286

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Personnel Svcs
General Services	139,798	139,798
Supervisor	13,208	13,208
Town Comptroller	49,534	49,534
Receiver of Taxes	50,636	50,636
Town Clerk	53,936	53,936
Town Attorney	40,729	40,729
Human Resources	9,907	9,907
Civil Service	13,850	13,850
Engineering	33,246	33,246
Information & Tech	40,173	40,173
Public Safety	80,362	80,362
DGS-Traffic Control	80,362	80,362
Highway Dept	27,701	27,701
Town Board	49,877	49,877
Tourism	4,143	4,143
Senior Enrichment	76,203	76,203
Consrvtn & Waterways	113,614	113,614
DGS-Cemeteries	23,545	23,545
Animal Shelter	44,335	44,335
Building Department	127,473	127,473
Board of Zoning	20,776	20,776
Planning & Econ Dev	13,850	13,850
Part Town Highway Fd	264,644	264,644
Parking Fields	6,913	6,913
Sanitation Utility	540,353	540,353
Parks & Recreation	550,127	550,127
Water Utility	96,991	96,991
Direct Bill	0	0
Total	2,566,286	2,566,286

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
2016 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:	960,476			960,476
Inbound Costs:				
Gen Fund-Undistributed	503,017	5,249	508,266	
Gen Fund-Debt Service	4,203	22	4,225	
Insurance	28,328	1,053	29,381	
General Services	149,947	181,476	331,423	
Supervisor	30,793	12,589	43,382	
Town Comptroller	20,621	9,181	29,802	
Receiver of Taxes	4,678	1,219	5,897	
Town Clerk	3,138	1,003	4,141	
Town Attorney	9,664	2,583	12,247	
Human Resources	11,009	2,841	13,850	
Civil Service		8,992	8,992	
Information & Tech		89,872	89,872	
Town Board		48,777	48,777	
Total Allocated Additions:	<u>765,398</u>	<u>364,857</u>	1,130,255	1,130,255
Total To Be Allocated:	<u>1,725,874</u>	<u>364,857</u>		<u>2,090,731</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Civil Service

	Total	G&A	Civil Svc Admin
<hr/>			
Wages & Benefits			
Salaries & Wages	950,431	0	950,431
<hr/>			
Other Expense & Cost			
Office Expense	1,553	0	1,553
Rents of Space	3,780	0	3,780
Fees & Services	3,006	0	3,006
Rent Office Equipment	1,706	0	1,706
<hr/>			
Departmental Total			
Expenditures Per Financial Statement	960,476		
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
<hr/>			
Functional Cost	960,476	0	960,476
<hr/>			
Allocation Step 1			
Inbound - All Others	765,398	0	765,398
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,725,874	0	1,725,874
<hr/>			
Allocation Step 2			
Inbound - All Others	364,857	0	364,857
2nd Allocation	364,857	0	364,857
<hr/>			
Total For Civil Service			
Schedule .3 Total	2,090,731	0	2,090,731

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	127	6.618030	114,220		114,220		114,220
Supervisor	12	0.625326	10,789		10,789		10,789
Town Comptroller	45	2.344971	40,472		40,472		40,472
Receiver of Taxes	46	2.397082	41,371		41,371		41,371
Town Clerk	49	2.553413	44,067		44,067		44,067
Town Attorney	37	1.928088	33,272		33,272		33,272
Human Resources	9	0.468994	8,095		8,095		8,095
Civil Service	10	0.521105	8,992		8,992		8,992
Engineering	24	1.250651	21,587		21,587	5,523	27,110
Information & Tech	29	1.511204	26,081		26,081	6,673	32,754
Public Safety	58	3.022408	52,162		52,162	13,357	65,519
DGS-Traffic Control	58	3.022408	52,162		52,162	13,357	65,519
Highway Dept	20	1.042209	17,986		17,986	4,600	22,586
Town Board	36	1.875977	32,376		32,376	8,287	40,663
Tourism	3	0.156331	2,697		2,697	681	3,378
Senior Enrichment	55	2.866076	49,466		49,466	12,671	62,137
Consrvtm & Waterways	82	4.273059	73,748		73,748	18,886	92,634
DGS-Cemeteries	17	0.885878	15,285		15,285	3,915	19,200
Animal Shelter	32	1.667535	28,778		28,778	7,368	36,146
Building Department	92	4.794164	82,739		82,739	21,202	103,941
Board of Zoning	15	0.781657	13,488		13,488	3,451	16,939
Planning & Econ Dev	10	0.521105	8,992		8,992	2,300	11,292
Part Town Highway Fd	191	9.953101	171,778		171,778	43,991	215,769
Parking Fields	5	0.260552	4,495		4,495	1,144	5,639
Sanitation Utility	390	20.323085	350,749		350,749	89,824	440,573
Parks & Recreation	397	20.687858	357,070		357,070	91,504	448,574
Water Utility	70	3.647733	62,957		62,957	16,123	79,080
Schedule .4 Total for Civil Svc Admin	1,919	100.000000	1,725,874		1,725,874	364,857	2,090,731

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Civil Service**

Receiving Department	Total	Civil Svc Admin
General Services	114,220	114,220
Supervisor	10,789	10,789
Town Comptroller	40,472	40,472
Receiver of Taxes	41,371	41,371
Town Clerk	44,067	44,067
Town Attorney	33,272	33,272
Human Resources	8,095	8,095
Civil Service	8,992	8,992
Engineering	27,110	27,110
Information & Tech	32,754	32,754
Public Safety	65,519	65,519
DGS-Traffic Control	65,519	65,519
Highway Dept	22,586	22,586
Town Board	40,663	40,663
Tourism	3,378	3,378
Senior Enrichment	62,137	62,137
Consrvtn & Waterways	92,634	92,634
DGS-Cemeteries	19,200	19,200
Animal Shelter	36,146	36,146
Building Department	103,941	103,941
Board of Zoning	16,939	16,939
Planning & Econ Dev	11,292	11,292
Part Town Highway Fd	215,769	215,769
Parking Fields	5,639	5,639
Sanitation Utility	440,573	440,573
Parks & Recreation	448,574	448,574
Water Utility	79,080	79,080
Direct Bill	0	0
Total	2,090,731	2,090,731

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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.

Governor's Office of Storm Recovery Project (GOSR) administrative fees for internal labor have been offset in the plan. Net costs have been allocated based on the percentage of effort afforded by department.

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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:	3,167,220			3,167,220
Cost Adjustments:				
GOSR Project Admin Fees	-48,824			
Total Departmental Cost Adjustments:	-48,824			-48,824
Inbound Costs:				
Gen Fund-Undistributed	1,664,035	17,364	1,681,399	
Gen Fund-Debt Service	85,640	484	86,124	
Insurance	109,252	4,064	113,316	
General Services	269,700	349,865	619,565	
Supervisor	73,901	30,219	104,120	
Town Comptroller	41,396	18,332	59,728	
Receiver of Taxes	15,425	4,026	19,451	
Town Clerk	95,245	30,228	125,473	
Town Attorney	42,112	10,696	52,808	
Human Resources	26,416	6,830	33,246	
Civil Service	21,587	5,523	27,110	
Information & Tech		116,119	116,119	
DGS-Traffic Control		491,485	491,485	
Town Board		117,064	117,064	
Total Allocated Additions:	2,444,709	1,202,299	3,647,008	3,647,008
Total To Be Allocated:	5,563,105	1,202,299		6,765,404

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Engineering

	Total	G&A	Engineering Svcs
Wages & Benefits			
Salaries & Wages	3,144,131	0	3,144,131
Other Expense & Cost			
Maint of Equipment	3,562	0	3,562
Office Expense	11,733	0	11,733
Rent of Equipment	7,794	0	7,794
Departmental Total			
Expenditures Per Financial Statement	3,167,220		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
GOSR Project Admin Fees	(48,824)	0	(48,824)
 Functional Cost	 3,118,396	 0	 3,118,396
Allocation Step 1			
Inbound - All Others	2,444,709	0	2,444,709
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	5,563,105	0	5,563,105
Allocation Step 2			
Inbound - All Others	1,202,299	0	1,202,299
2nd Allocation	1,202,299	0	1,202,299
Total For Engineering			
Schedule .3 Total	6,765,404	0	6,765,404

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	111,264		111,264		111,264
Town Clerk	2.00	2.000000	111,264		111,264		111,264
Town Attorney	2.00	2.000000	111,264		111,264		111,264
Highway Dept	5.00	5.000000	278,158		278,158	63,954	342,112
Town Board	5.00	5.000000	278,158		278,158	63,954	342,112
Consrvt & Waterways	2.00	2.000000	111,264		111,264	25,577	136,841
Building Department	7.00	7.000000	389,417		389,417	89,528	478,945
Board of Zoning	2.00	2.000000	111,264		111,264	25,577	136,841
Planning & Econ Dev	3.00	3.000000	166,895		166,895	38,366	205,261
Parking Fields	7.00	7.000000	389,417		389,417	89,528	478,945
Parks & Recreation	3.00	3.000000	166,895		166,895	38,366	205,261
Capital Funds	60.00	60.000000	3,337,845		3,337,845	767,449	4,105,294
Schedule .4 Total for Engineering Svcs	100.00	100.000000	5,563,105		5,563,105	1,202,299	6,765,404

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Engineering**

Receiving Department	Total	Engineering Svcs
General Services	111,264	111,264
Town Clerk	111,264	111,264
Town Attorney	111,264	111,264
Highway Dept	342,112	342,112
Town Board	342,112	342,112
Consrvtn & Waterways	136,841	136,841
Building Department	478,945	478,945
Board of Zoning	136,841	136,841
Planning & Econ Dev	205,261	205,261
Parking Fields	478,945	478,945
Parks & Recreation	205,261	205,261
Capital Funds	4,105,294	4,105,294
Direct Bill	0	0
Total	6,765,404	6,765,404

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
2016 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:	4,028,571			4,028,571
Inbound Costs:				
Gen Fund-Undistributed	1,637,630	17,088	1,654,718	
Gen Fund-Debt Service	1,307,997	7,474	1,315,471	
Insurance	88,675	3,298	91,973	
General Services	354,720	319,426	674,146	
Supervisor	89,298	36,522	125,820	
Town Comptroller	89,704	41,758	131,462	
Receiver of Taxes	19,622	5,125	24,747	
Town Clerk	12,275	4,020	16,295	
Town Attorney	28,032	7,490	35,522	
Human Resources	31,920	8,253	40,173	
Civil Service	26,081	6,673	32,754	
Information & Tech		447,842	447,842	
Town Board		141,446	141,446	
Total Allocated Additions:	<u>3,685,954</u>	<u>1,046,415</u>	4,732,369	4,732,369
Total To Be Allocated:	<u>7,714,525</u>	<u>1,046,415</u>		<u>8,760,940</u>

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	2,996,815	511,213	1,269,630	1,215,972
Other Expense & Cost				
Maint of Equipment	695,702	118,687	294,699	282,316
Office Expense	77,829	13,278	32,968	31,583
Fees & Services	126,719	21,618	53,678	51,423
Telephone Expense	129,540	22,100	54,873	52,567
Rent Office Equipment	1,261	215	534	512
Other Mat. & Supplies	705	120	299	286
Departmental Total				
Expenditures Per Financial Statement	4,028,571			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	4,028,571	687,231	1,706,681	1,634,659
Allocation Step 1				
Inbound - All Others	3,685,954	0	1,882,793	1,803,161
Reallocate Admin Costs		(687,231)	351,038	336,193
Unallocated Costs	0	0	0	0
1st Allocation	7,714,525	0	3,940,512	3,774,013
Allocation Step 2				
Inbound - All Others	1,046,415	0	534,860	511,555
2nd Allocation	1,046,415	0	534,860	511,555
Total For Information & Tech				
Schedule .3 Total	8,760,940	0	4,475,372	4,285,568

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	2,558	5.816677	229,207		229,207		229,207
Supervisor	2,091	4.754758	187,363		187,363		187,363
Town Comptroller	8,455	19.225959	757,622		757,622		757,622
Receiver of Taxes	5,230	11.892580	468,626		468,626		468,626
Town Clerk	5,078	11.546945	455,008		455,008		455,008
Town Attorney	1,460	3.319917	130,823		130,823		130,823
Human Resources	500	1.136958	44,803		44,803		44,803
Civil Service	508	1.155149	45,520		45,520		45,520
Engineering	396	0.900471	35,479		35,479		35,479
Information & Tech	3,063	6.965004	274,460		274,460		274,460
Public Safety	541	1.230189	48,480		48,480	19,762	68,242
DGS-Traffic Control	344	0.782227	30,823		30,823	12,575	43,398
Highway Dept	1,896	4.311345	169,890		169,890	69,277	239,167
Town Board	878	1.996498	78,672		78,672	32,090	110,762
Tourism	47	0.106874	4,209		4,209	1,710	5,919
Senior Enrichment	299	0.679901	26,788		26,788	10,928	37,716
Consrvtm & Waterways	524	1.191532	46,952		46,952	19,153	66,105
DGS-Cemeteries	138	0.313800	12,363		12,363	5,033	17,396
Animal Shelter	806	1.832776	72,221		72,221	29,452	101,673
Building Department	4,941	11.235419	442,734		442,734	180,560	623,294
Board of Zoning	211	0.479796	18,901		18,901	7,706	26,607
Planning & Econ Dev	201	0.457057	18,007		18,007	7,340	25,347
Sanitation Utility	660	1.500785	59,138		59,138	24,119	83,257
Parks & Recreation	2,029	4.613775	181,803		181,803	74,136	255,939
Water Utility	1,012	2.301203	90,677		90,677	36,980	127,657
Urban Renewal	73	0.165996	6,539		6,539	2,660	9,199
IDA	38	0.086409	3,404		3,404	1,379	4,783
Schedule .4 Total for Appl & Tech Sprt	43,977	100.000000	3,940,512		3,940,512	534,860	4,475,372

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

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	49	5.235043	197,573		197,573		197,573
Supervisor	28	2.991453	112,898		112,898		112,898
Town Comptroller	60	6.410256	241,921		241,921		241,921
Receiver of Taxes	60	6.410256	241,921		241,921		241,921
Town Clerk	83	8.867521	334,663		334,663		334,663
Town Attorney	27	2.884615	108,868		108,868		108,868
Human Resources	13	1.388889	52,419		52,419		52,419
Civil Service	11	1.175214	44,352		44,352		44,352
Engineering	20	2.136752	80,640		80,640		80,640
Information & Tech	43	4.594017	173,382		173,382		173,382
Public Safety	20	2.136752	80,640		80,640	18,884	99,524
DGS-Traffic Control	33	3.525641	133,055		133,055	31,148	164,203
Highway Dept	8	0.854701	32,252		32,252	7,546	39,798
Town Board	50	5.341880	201,603		201,603	47,192	248,795
Tourism	4	0.427350	16,126		16,126	3,769	19,895
Senior Enrichment	13	1.388889	52,419		52,419	12,267	64,686
Consrvtn & Waterways	20	2.136752	80,640		80,640	18,884	99,524
DGS-Cemeteries	5	0.534188	20,157		20,157	4,712	24,869
Animal Shelter	28	2.991453	112,898		112,898	26,429	139,327
Building Department	113	12.072652	455,643		455,643	106,681	562,324
Board of Zoning	10	1.068376	40,318		40,318	9,427	49,745
Planning & Econ Dev	20	2.136752	80,640		80,640	18,884	99,524
Part Town Highway Fd	36	3.846154	145,158		145,158	33,982	179,140
Sanitation Utility	62	6.623932	249,988		249,988	58,518	308,506
Parks & Recreation	71	7.585470	286,274		286,274	67,010	353,284
Water Utility	37	3.952991	149,189		149,189	34,922	184,111
Urban Renewal	5	0.534188	20,157		20,157	4,712	24,869
IDA	4	0.427350	16,126		16,126	3,769	19,895
Other Misc	3	0.320513	12,093		12,093	2,819	14,912
Schedule .4 Total for PC Support	936	100.000000	3,774,013		3,774,013	511,555	4,285,568

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Information & Tech**

Receiving Department	Total	Appl & Tech Sprt	PC Support
General Services	426,780	229,207	197,573
Supervisor	300,261	187,363	112,898
Town Comptroller	999,543	757,622	241,921
Receiver of Taxes	710,547	468,626	241,921
Town Clerk	789,671	455,008	334,663
Town Attorney	239,691	130,823	108,868
Human Resources	97,222	44,803	52,419
Civil Service	89,872	45,520	44,352
Engineering	116,119	35,479	80,640
Information & Tech	447,842	274,460	173,382
Public Safety	167,766	68,242	99,524
DGS-Traffic Control	207,601	43,398	164,203
Highway Dept	278,965	239,167	39,798
Town Board	359,557	110,762	248,795
Tourism	25,814	5,919	19,895
Senior Enrichment	102,402	37,716	64,686
Consrvtn & Waterways	165,629	66,105	99,524
DGS-Cemeteries	42,265	17,396	24,869
Animal Shelter	241,000	101,673	139,327
Building Department	1,185,618	623,294	562,324
Board of Zoning	76,352	26,607	49,745
Planning & Econ Dev	124,871	25,347	99,524
Part Town Highway Fd	179,140	0	179,140
Sanitation Utility	391,763	83,257	308,506
Parks & Recreation	609,223	255,939	353,284
Water Utility	311,768	127,657	184,111
Urban Renewal	34,068	9,199	24,869
IDA	24,678	4,783	19,895
Other Misc	14,912	0	14,912
Direct Bill	0	0	0
Total	8,760,940	4,475,372	4,285,568

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
2016 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:	5,186,795			5,186,795
Inbound Costs:				
Gen Fund-Undistributed	2,682,809	27,996	2,710,805	
Gen Fund-Debt Service	260,403	1,487	261,890	
Insurance	151,130	5,623	156,753	
General Services	347,758	160,858	508,616	
Supervisor	178,596	73,054	251,650	
Town Comptroller	99,655	44,528	144,183	
Receiver of Taxes	25,263	6,598	31,861	
Town Clerk	6,710	2,139	8,849	
Town Attorney	62,383	16,513	78,896	
Human Resources	63,846	16,516	80,362	
Civil Service	52,162	13,357	65,519	
Information & Tech	129,120	38,646	167,766	
Town Board		282,909	282,909	
Total Allocated Additions:	4,059,835	690,224	4,750,059	4,750,059
Total To Be Allocated:	9,246,630	690,224		9,936,854

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Public Safety

	Total	G&A	Security Services
Wages & Benefits			
Salaries & Wages	5,067,180	0	5,067,180
Other Expense & Cost			
Maint of Equipment	44,982	0	44,982
Office Expense	6,028	0	6,028
Auto Expense	5,710	0	5,710
Fees & Services	165	0	165
Rent Office Equipment	2,992	0	2,992
Radio Communications	6,215	0	6,215
Misc Mat. & Supplies	3,819	0	3,819
Uniform Expense	44,342	0	44,342
Printing	2,682	0	2,682
Other Mat. & Supplies	2,680	0	2,680
Departmental Total			
Expenditures Per Financial Statement	5,186,795		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	5,186,795	0	5,186,795
Allocation Step 1			
Inbound - All Others	4,059,835	0	4,059,835
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	9,246,630	0	9,246,630
Allocation Step 2			
Inbound - All Others	690,224	0	690,224
2nd Allocation	690,224	0	690,224
Total For Public Safety			
Schedule .3 Total	9,936,854	0	9,936,854

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	3,883,568		3,883,568		3,883,568
Housing Authority	2.00	2.000000	184,934		184,934	23,803	208,737
Consrvtn & Waterways	7.00	7.000000	647,264		647,264	83,306	730,570
DGS-Cemeteries	3.00	3.000000	277,400		277,400	35,695	313,095
Animal Shelter	3.00	3.000000	277,400		277,400	35,695	313,095
Parking Fields	14.00	14.000000	1,294,527		1,294,527	166,606	1,461,133
Sanitation Utility	3.00	3.000000	277,400		277,400	35,695	313,095
Parks & Recreation	25.00	25.000000	2,311,673		2,311,673	297,527	2,609,200
Water Utility	1.00	1.000000	92,464		92,464	11,897	104,361
Schedule .4 Total for Security Services	100.00	100.000000	9,246,630		9,246,630	690,224	9,936,854

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Public Safety**

Receiving Department	Total	Security Services
General Services	3,883,568	3,883,568
Housing Authority	208,737	208,737
Consrvt & Waterways	730,570	730,570
DGS-Cemeteries	313,095	313,095
Animal Shelter	313,095	313,095
Parking Fields	1,461,133	1,461,133
Sanitation Utility	313,095	313,095
Parks & Recreation	2,609,200	2,609,200
Water Utility	104,361	104,361
Direct Bill	0	0
Total	9,936,854	9,936,854

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
2016 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:	4,682,882			4,682,882
Inbound Costs:				
Gen Fund-Undistributed	2,216,311	23,127	2,239,438	
Gen Fund-Debt Service	53,600	307	53,907	
Insurance	166,332	6,191	172,523	
General Services	1,508,136	742,410	2,250,546	
Supervisor	178,596	73,054	251,650	
Town Comptroller	129,393	60,567	189,960	
Receiver of Taxes	22,808	5,958	28,766	
Town Clerk	491,500	148,230	639,730	
Town Attorney	100,208	25,511	125,719	
Human Resources	63,846	16,516	80,362	
Civil Service	52,162	13,357	65,519	
Information & Tech	163,878	43,723	207,601	
Town Board		282,909	282,909	
Total Allocated Additions:	5,146,770	1,441,860	6,588,630	6,588,630
Total To Be Allocated:	9,829,652	1,441,860		11,271,512

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	4,187,635	0	4,187,635
Other Expense & Cost			
Maint of Equipment	2,411	0	2,411
Office Expense	7,429	0	7,429
Auto Expense	9,716	0	9,716
Fees & Services	35,955	0	35,955
Rent Major Ofc Eqp	1,401	0	1,401
Misc Mat & Supplies	4,174	0	4,174
Uniform Expense	15,640	0	15,640
Sign & Graphic Supplies	400,415	0	400,415
Art Room Supplies	18,106	0	18,106
Departmental Total			
Expenditures Per Financial Statement	4,682,882		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	4,682,882	0	4,682,882
Allocation Step 1			
Inbound - All Others	5,146,770	0	5,146,770
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	9,829,652	0	9,829,652
Allocation Step 2			
Inbound - All Others	1,441,860	0	1,441,860
2nd Allocation	1,441,860	0	1,441,860
Total For DGS-Traffic Control			
Schedule .3 Total	11,271,512	0	11,271,512

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	982,966		982,966		982,966
Supervisor	10.00	10.000000	982,966		982,966		982,966
Town Comptroller	5.00	5.000000	491,485		491,485		491,485
Receiver of Taxes	1.00	1.000000	98,292		98,292		98,292
Town Attorney	3.00	3.000000	294,887		294,887		294,887
Engineering	5.00	5.000000	491,485		491,485		491,485
Highway Dept	2.00	2.000000	196,596		196,596	43,696	240,292
Town Board	10.00	10.000000	982,966		982,966	218,465	1,201,431
Consrvtm & Waterways	4.00	4.000000	393,185		393,185	87,385	480,570
DGS-Cemeteries	2.00	2.000000	196,596		196,596	43,696	240,292
Animal Shelter	2.00	2.000000	196,596		196,596	43,696	240,292
Building Department	2.00	2.000000	196,596		196,596	43,696	240,292
Planning & Econ Dev	1.00	1.000000	98,292		98,292	21,847	120,139
Part Town Highway Fd	3.00	3.000000	294,887		294,887	65,542	360,429
T/H Lighting District	33.00	33.000000	3,243,778		3,243,778	720,903	3,964,681
Parking Fields	2.00	2.000000	196,596		196,596	43,696	240,292
Sanitation Utility	2.00	2.000000	196,596		196,596	43,696	240,292
Parks & Recreation	3.00	3.000000	294,887		294,887	65,542	360,429
Schedule .4 Total for Townwide Services	100.00	100.000000	9,829,652		9,829,652	1,441,860	11,271,512

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department DGS-Traffic Control**

Receiving Department	Total	Townwide Services
General Services	982,966	982,966
Supervisor	982,966	982,966
Town Comptroller	491,485	491,485
Receiver of Taxes	98,292	98,292
Town Attorney	294,887	294,887
Engineering	491,485	491,485
Highway Dept	240,292	240,292
Town Board	1,201,431	1,201,431
Consrvtm & Waterways	480,570	480,570
DGS-Cemeteries	240,292	240,292
Animal Shelter	240,292	240,292
Building Department	240,292	240,292
Planning & Econ Dev	120,139	120,139
Part Town Highway Fd	360,429	360,429
T/H Lighting District	3,964,681	3,964,681
Parking Fields	240,292	240,292
Sanitation Utility	240,292	240,292
Parks & Recreation	360,429	360,429
Direct Bill	0	0
Total	11,271,512	11,271,512

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
2016 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:	1,536,568			1,536,568
Inbound Costs:				
Gen Fund-Undistributed	806,996	8,421	815,417	
Gen Fund-Debt Service	5,354	30	5,384	
Insurance	41,919	1,559	43,478	
General Services	211,499	175,563	387,062	
Supervisor	61,586	25,187	86,773	
Town Comptroller	43,025	19,348	62,373	
Receiver of Taxes	7,483	1,947	9,430	
Town Clerk	21,394	7,444	28,838	
Town Attorney	19,332	5,159	24,491	
Human Resources	22,012	5,689	27,701	
Civil Service	17,986	4,600	22,586	
Engineering	278,158	63,954	342,112	
Information & Tech	202,142	76,823	278,965	
DGS-Traffic Control	196,596	43,696	240,292	
Town Board		97,553	97,553	
Total Allocated Additions:	1,935,482	536,973	2,472,455	2,472,455
Total To Be Allocated:	3,472,050	536,973		4,009,023

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Highway Dept

	Total	G&A	Townwide Services
Wages & Benefits			
Salaries & Wages	1,524,788	0	1,524,788
Other Expense & Cost			
Office Expense	10,096	0	10,096
Rent Ofc Equipment	1,684	0	1,684
Departmental Total			
Expenditures Per Financial Statement	1,536,568		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,536,568	0	1,536,568
Allocation Step 1			
Inbound - All Others	1,935,482	0	1,935,482
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	3,472,050	0	3,472,050
Allocation Step 2			
Inbound - All Others	536,973	0	536,973
2nd Allocation	536,973	0	536,973
Total For Highway Dept			
Schedule .3 Total	4,009,023	0	4,009,023

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
Consrvtn & Waterways	1.00	1.000000	34,721		34,721	5,366	40,087
DGS-Cemeteries	5.00	5.000000	173,604		173,604	26,855	200,459
Part Town Highway Fd	65.00	65.000000	2,256,824		2,256,824	349,025	2,605,849
Parking Fields	9.00	9.000000	312,487		312,487	48,327	360,814
Parks & Recreation	5.00	5.000000	173,604		173,604	26,855	200,459
Capital Funds	15.00	15.000000	520,810		520,810	80,545	601,355
Schedule .4 Total for Townwide Services	100.00	100.000000	3,472,050		3,472,050	536,973	4,009,023

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Highway Dept**

Receiving Department	Total	Townwide Services
Consrvt & Waterways	40,087	40,087
DGS-Cemeteries	200,459	200,459
Part Town Highway Fd	2,605,849	2,605,849
Parking Fields	360,814	360,814
Parks & Recreation	200,459	200,459
Capital Funds	601,355	601,355
Direct Bill	0	0
Total	4,009,023	4,009,023

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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
2016 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:	3,096,469			3,096,469
Inbound Costs:				
Gen Fund-Undistributed	1,632,911	17,039	1,649,950	
Gen Fund-Debt Service	11,195	61	11,256	
Insurance	86,775	3,227	90,002	
General Services	2,492,180	891,047	3,383,227	
Supervisor	110,854	45,346	156,200	
Town Comptroller	124,462	59,804	184,266	
Receiver of Taxes	15,082	3,933	19,015	
Town Clerk	17,082	5,337	22,419	
Town Attorney	159,787	37,302	197,089	
Human Resources	39,628	10,249	49,877	
Civil Service	32,376	8,287	40,663	
Engineering	278,158	63,954	342,112	
Information & Tech	280,275	79,282	359,557	
DGS-Traffic Control	982,966	218,465	1,201,431	
Town Board		175,599	175,599	
Total Allocated Additions:	6,263,731	1,618,932	7,882,663	7,882,663
Total To Be Allocated:	9,360,200	1,618,932		10,979,132

Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Town Board

	Total	G&A	Legislation
Wages & Benefits			
Salaries & Wages	3,015,058	0	3,015,058
Other Expense & Cost			
Office Expense	18,250	0	18,250
Fees & Services	60,000	0	60,000
Dues Assn'tn	1,950	0	1,950
Printing	1,211	0	1,211
Departmental Total			
Expenditures Per Financial Statement	3,096,469		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	3,096,469	0	3,096,469
Allocation Step 1			
Inbound - All Others	6,263,731	0	6,263,731
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	9,360,200	0	9,360,200
Allocation Step 2			
Inbound - All Others	1,618,932	0	1,618,932
2nd Allocation	1,618,932	0	1,618,932
Total For Town Board			
Schedule .3 Total	10,979,132	0	10,979,132

Town of Hempstead, New York
Analysis of Administrative Charges
2016 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	127	6.618030	619,458		619,458		619,458
Supervisor	12	0.625326	58,534		58,534		58,534
Town Comptroller	45	2.344971	219,493		219,493		219,493
Receiver of Taxes	46	2.397082	224,376		224,376		224,376
Town Clerk	49	2.553413	239,007		239,007		239,007
Town Attorney	37	1.928088	180,474		180,474		180,474
Human Resources	9	0.468994	43,900		43,900		43,900
Civil Service	10	0.521105	48,777		48,777		48,777
Engineering	24	1.250651	117,064		117,064		117,064
Information & Tech	29	1.511204	141,446		141,446		141,446
Public Safety	58	3.022408	282,909		282,909		282,909
DGS-Traffic Control	58	3.022408	282,909		282,909		282,909
Highway Dept	20	1.042209	97,553		97,553		97,553
Town Board	36	1.875977	175,599		175,599		175,599
Tourism	3	0.156331	14,633		14,633	3,567	18,200
Senior Enrichment	55	2.866076	268,272		268,272	65,519	333,791
Consrvtn & Waterways	82	4.273059	399,963		399,963	97,677	497,640
DGS-Cemeteries	17	0.885878	82,920		82,920	20,250	103,170
Animal Shelter	32	1.667535	156,087		156,087	38,120	194,207
Building Department	92	4.794164	448,740		448,740	109,601	558,341
Board of Zoning	15	0.781657	73,165		73,165	17,872	91,037
Planning & Econ Dev	10	0.521105	48,777		48,777	11,917	60,694
Part Town Highway Fd	191	9.953101	931,627		931,627	227,530	1,159,157
Parking Fields	5	0.260552	24,389		24,389	5,958	30,347
Sanitation Utility	390	20.323085	1,902,278		1,902,278	464,593	2,366,871
Parks & Recreation	397	20.687858	1,936,413		1,936,413	472,935	2,409,348
Water Utility	70	3.647733	341,437		341,437	83,393	424,830
Schedule .4 Total for Legislation	1,919	100.000000	9,360,200		9,360,200	1,618,932	10,979,132

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

**Town of Hempstead, New York
Analysis of Administrative Charges
2016 Central Services Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Town Board**

Receiving Department	Total	Legislation
General Services	619,458	619,458
Supervisor	58,534	58,534
Town Comptroller	219,493	219,493
Receiver of Taxes	224,376	224,376
Town Clerk	239,007	239,007
Town Attorney	180,474	180,474
Human Resources	43,900	43,900
Civil Service	48,777	48,777
Engineering	117,064	117,064
Information & Tech	141,446	141,446
Public Safety	282,909	282,909
DGS-Traffic Control	282,909	282,909
Highway Dept	97,553	97,553
Town Board	175,599	175,599
Tourism	18,200	18,200
Senior Enrichment	333,791	333,791
Consrvtn & Waterways	497,640	497,640
DGS-Cemeteries	103,170	103,170
Animal Shelter	194,207	194,207
Building Department	558,341	558,341
Board of Zoning	91,037	91,037
Planning & Econ Dev	60,694	60,694
Part Town Highway Fd	1,159,157	1,159,157
Parking Fields	30,347	30,347
Sanitation Utility	2,366,871	2,366,871
Parks & Recreation	2,409,348	2,409,348
Water Utility	424,830	424,830
Direct Bill	0	0
Total	10,979,132	10,979,132

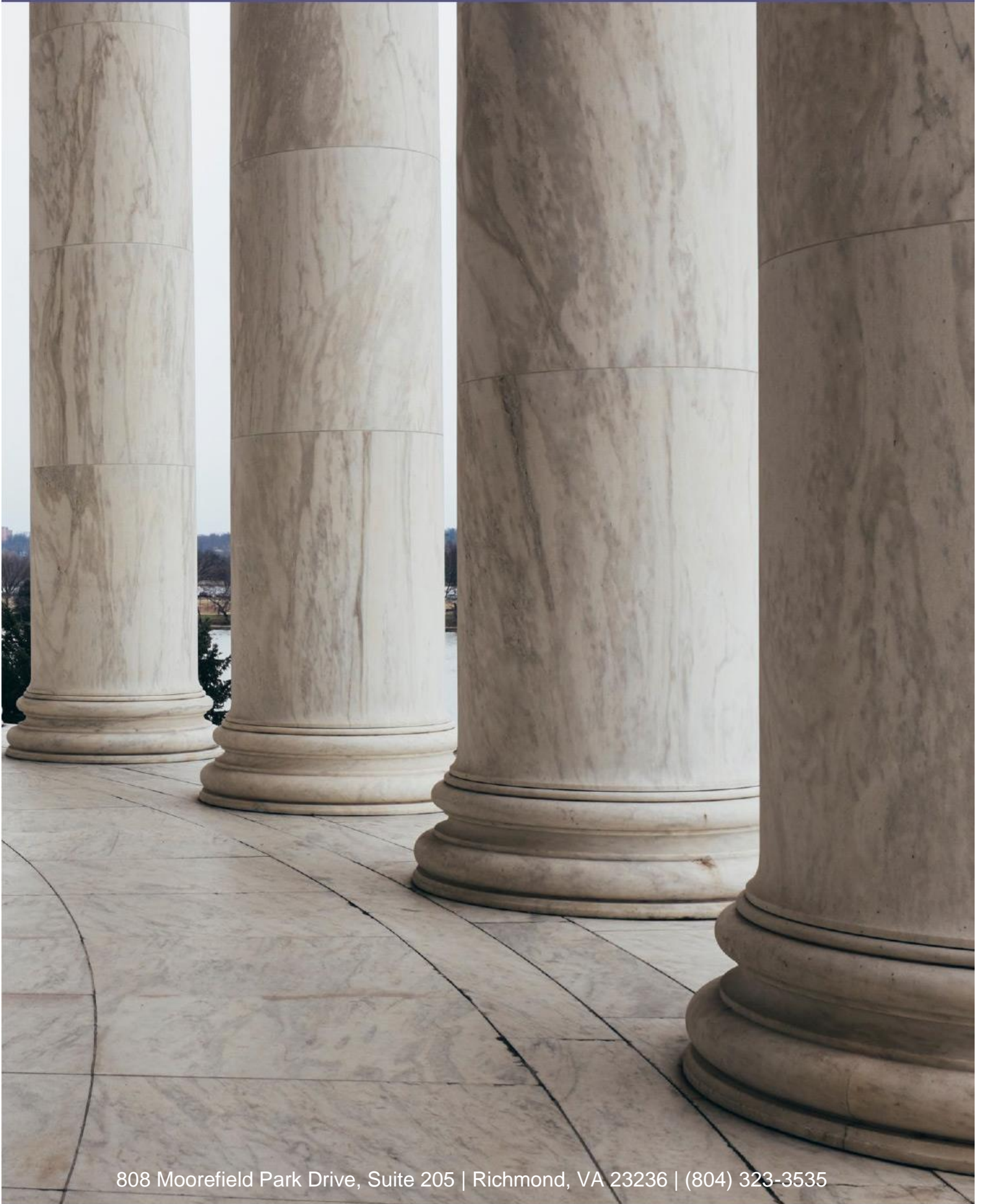
Section D: Supplemental Data

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

Total 2016 General Fund Actual Expenditures		<u>\$ 164,643,282</u>	
Building Department	\$ 7,259,863		
Board of Zoning	1,754,766		
Planning & Econ Dev	1,045,838		
Memorial Day Fund	158		
Part Town Undistributed	122,534		
Part Town Highway Fund	9,443,419		
Fire Protectn Districts	63,007		
T/H Lighting District	4,203,821		
Library Districts	13,571		
Parking Fields	2,767,102		
Sanitation Utility	10,409,486		
Parks & Recreation	14,907,647		
Water Utility	2,356,378		
Capital Funds	<u>4,706,649</u>		
Total Other Funds Allocated *	(1)	59,054,239	35.9%
Civil Defense	657		
Publicity	674		
Tourism	417,156		
Senior Enrichment	4,918,512		
Housing Authority	209,953		
Consrvtn & Waterways	9,335,470		
DGS-Cemeteries	3,399,020		
Apportioned Costs	243,928		
Animal Shelter	5,250,754		
Credit Union	37,403		
Urban Renewal	675,641		
IDA	175,296		
CSEA	148,216		
DOOR	1,858		
Community Development	40,660		
Other Misc	<u>4,914,918</u>		
Total General Fund Allocated *	(2)	<u>29,770,116</u>	18.1%
Sub Total *	(3)=(1)+(2)	88,824,355	
Total General Fund Central Services Unallocated *	(4)	22,807,053	13.9%
Cost Adjustments *	(5)	<u>48,824</u>	
Total *	(3)+(4)+(5)	111,680,232	
Total General Fund Non-Central Services Expenditures		<u>52,963,050</u>	32.2%
Total 2016 General Fund Actual Expenditures		<u>\$ 164,643,282</u>	100.0%

* Refer to Schedule A in plan.

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