

The Maximus logo is displayed in a white, lowercase, sans-serif font in the top left corner of the page. The background of the entire page is a photograph of a person's hands typing on a laptop keyboard, with a blue color overlay and semi-transparent icons of gears and a network diagram.

Central Services Cost Allocation Plan Hallandale Beach, Florida

FY 2024 Full Cost
Allocation Plan (FCAP)

Based on actual expenditures for the
Fiscal Year ended September 30, 2022



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

FY 2024 Full Cost
Allocation Plan (FCAP)

Based on actual expenditures for the
Fiscal Year ended September 30, 2022



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Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
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Section A: Cost Allocation Methodology and Process

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for Hallandale Beach, Florida. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2022.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

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.

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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.

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*.

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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 and calculates the amounts for each Receiving Department.

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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.

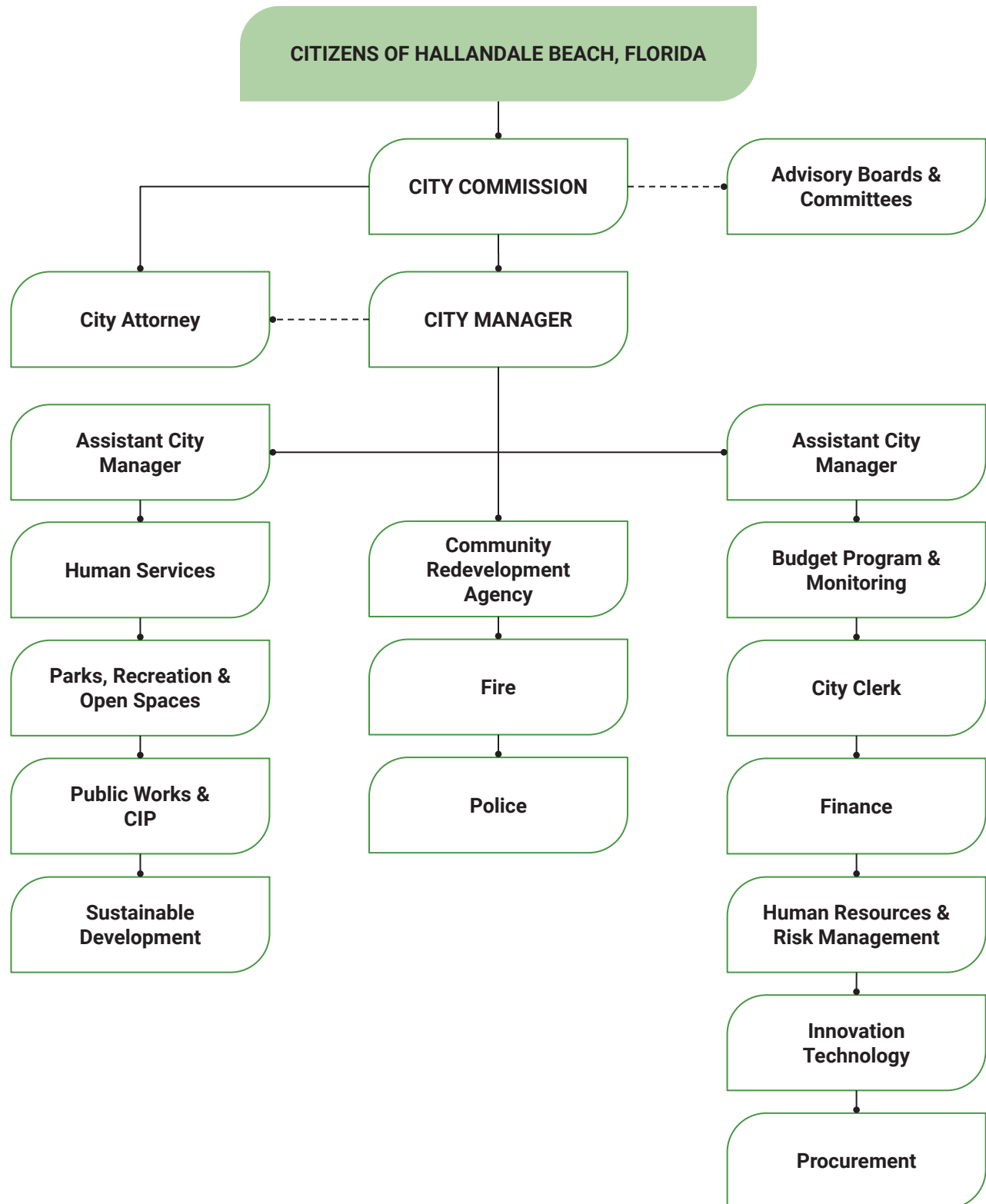
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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 B: Organizational Chart

Organizational Chart

September 30, 2022



Section C: Cost Allocation Plan

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Hallandale Beach, FL (2022) Full
Cost Alloc Plan
2022 Version 1.0007
Level: Group

Central Service Departments	001-1301 Grants	001-1920 Office of Capital Improvement	001-2110 Police Administration	001-2120 Office Of The Chief	001-2130 Uniformed Patrol
Depreciation Expense	0	709	22,541	0	0
City Commission	951	843	29,726	12,796	78,569
City Manager	0	0	105,383	46,837	327,859
Budget & Program Monitoring	1,224	918	6,427	3,060	16,833
Procurement	3,212	11,473	70,320	0	0
City Attorney	0	0	189,200	33,177	232,239
Finance	7,225	17,190	55,371	28,351	73,144
Innovation Technology	0	0	207,229	92,102	644,713
Human Resources	0	0	102,428	45,524	318,665
City Clerk	0	0	38,846	10,860	76,023
Facilities Maintenance	0	6,440	64,121	0	0
Custodial Services	0	1,660	4,196	5,598	0
Non Departmental	0	2,180	72,851	1,589	11,123
Department of Public Works	0	0	0	0	0
General Fund Transactions	27	24	849	366	2,245
Allocated Costs for Fiscal 2022	12,639	41,438	969,489	280,260	1,781,414

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Schedule A - Allocated Costs By Department

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2022 Version 1.0007
Level: Group

Central Service Departments	001-2131 Police Outside Services	001-2132 Police Training	001-2140 Investigative Services	001-2210 Fire Administration	001-2220 Fire Suppression
Depreciation Expense	0	0	0	0	0
City Commission	0	0	0	98,211	0
City Manager	0	0	0	0	0
Budget & Program Monitoring	0	0	0	3,367	0
Procurement	0	0	0	375	0
City Attorney	0	0	0	0	0
Finance	42,032	258	178	11,355	520
Innovation Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
City Clerk	0	0	0	0	0
Facilities Maintenance	0	0	0	0	153,446
Custodial Services	0	0	0	588	0
Non Departmental	0	0	0	0	0
Department of Public Works	0	0	0	0	0
General Fund Transactions	0	0	0	2,807	0
Allocated Costs for Fiscal 2022	42,032	258	178	116,702	153,966

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Schedule A - Allocated Costs By Department

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Cost Alloc Plan
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Level: Group

Central Service Departments	001-2230 Emergency Medical Service	001-2240 Fire Prevention	001-2250 Fire Equipment R & R	001-2270 Ocean Rescue	001-2420 Licenses and Permits
Depreciation Expense	0	0	0	0	0
City Commission	0	0	5,486	0	1,479
City Manager	0	0	0	0	19,515
Budget & Program Monitoring	0	0	918	0	6,427
Procurement	0	0	0	0	0
City Attorney	0	0	0	0	13,824
Finance	355	0	1,653	609	13,920
Innovation Technology	0	0	0	0	38,376
Human Resources	0	0	0	0	18,968
City Clerk	0	0	0	0	4,525
Facilities Maintenance	0	0	0	10,296	0
Custodial Services	0	0	0	0	0
Non Departmental	0	0	0	0	662
Department of Public Works	0	0	0	0	0
General Fund Transactions	0	0	157	0	42
Allocated Costs for Fiscal 2022	355	0	8,214	10,905	117,739

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Schedule A - Allocated Costs By Department

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Level: Group

Central Service Departments	001-5010				
	001-2931 Beach Safety	001-4791 Local Grants - Police	001-4951 Parking Management	Development Svcs - Admin	001-5020 Planning & Zoning
Depreciation Expense	0	0	0	9,220	0
City Commission	2,630	130	2,323	2,471	3,408
City Manager	24,394	2,927	19,515	0	23,418
Budget & Program Monitoring	4,591	0	918	3,673	4,897
Procurement	0	0	0	14,133	12,391
City Attorney	17,280	2,074	13,824	10,476	16,589
Finance	16,495	1,581	11,102	12,738	15,218
Innovation Technology	47,970	5,756	38,376	0	46,051
Human Resources	23,710	2,845	18,968	0	22,762
City Clerk	5,656	679	4,525	0	5,430
Facilities Maintenance	0	0	0	83,720	0
Custodial Services	0	0	0	4,574	462
Non Departmental	828	99	662	28,336	794
Department of Public Works	0	0	0	0	0
General Fund Transactions	75	4	66	71	97
Allocated Costs for Fiscal 2022	143,628	16,095	110,279	169,411	151,517

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Schedule A - Allocated Costs By Department

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Level: Group

Central Service Departments	001-5040 Building Inspections	001-5050 Code Compliance	001-6910 Human Services	001-6912 Youth Services	001-6913 Senior Services
Depreciation Expense	0	0	0	0	0
City Commission	0	4,496	3,423	3,727	1,302
City Manager	0	31,225	11,709	29,117	12,217
Budget & Program Monitoring	0	8,263	4,285	11,936	22,341
Procurement	1,010	12,680	20,363	0	0
City Attorney	0	22,118	8,294	20,625	8,654
Finance	457	18,235	19,855	37,854	18,785
Innovation Technology	0	61,401	23,025	57,257	24,023
Human Resources	0	30,349	11,381	28,301	11,874
City Clerk	0	7,240	7,999	6,752	2,833
Facilities Maintenance	0	0	0	0	0
Custodial Services	0	0	0	0	0
Non Departmental	0	1,059	397	988	414
Department of Public Works	0	0	0	0	0
General Fund Transactions	0	128	98	106	37
Allocated Costs for Fiscal 2022	1,467	197,195	110,829	196,662	102,480

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Schedule A - Allocated Costs By Department

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Level: Group

Central Service Departments	001-7210 Parks Administration	001-7220 Special Events / CCC	001-7221 Foster Park	001-7222 Johnson Park	001-7223 Bluesten Park
Depreciation Expense	0	21,889	0	0	0
City Commission	2,368	165	275	2,363	174
City Manager	7,806	0	2,459	26,346	0
Budget & Program Monitoring	1,836	306	2,142	7,345	1,224
Procurement	12,343	2,295	459	9,178	6,884
City Attorney	16,282	0	1,742	18,662	0
Finance	14,730	4,346	7,606	24,274	3,164
Innovation Technology	15,350	0	4,835	51,807	0
Human Resources	7,587	0	2,390	25,607	0
City Clerk	7,094	0	570	6,109	0
Facilities Maintenance	0	202,982	0	0	6,985
Custodial Services	1,467	0	71	0	454
Non Departmental	265	67,274	83	894	0
Department of Public Works	0	0	0	0	0
General Fund Transactions	68	5	8	68	5
Allocated Costs for Fiscal 2022	87,196	299,261	22,641	172,653	18,891

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	001-7230 Aquatics Division	001-7231 BF James Pool	001-7232 Bluesten Pool	001-7240 Parks Maintenance	001-7241 Parks Landscape
Depreciation Expense	0	0	0	0	0
City Commission	0	1,576	0	2,604	5,087
City Manager	0	11,241	0	14,168	46,837
Budget & Program Monitoring	0	3,367	0	3,060	3,367
Procurement	6,425	3,212	0	19,734	459
City Attorney	0	7,963	0	10,036	33,177
Finance	0	14,284	0	27,662	25,679
Innovation Technology	0	22,104	0	27,861	92,102
Human Resources	0	10,926	0	13,771	45,524
City Clerk	0	2,606	0	3,285	10,860
Facilities Maintenance	0	0	0	0	0
Custodial Services	0	0	0	464	0
Non Departmental	0	381	0	481	1,589
Department of Public Works	0	0	0	0	0
General Fund Transactions	0	45	0	74	145
Allocated Costs for Fiscal 2022	6,425	77,706	0	123,200	264,825

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Hallandale Beach, FL (2022) Full
Cost Alloc Plan
2022 Version 1.0007
Level: Group

Central Service Departments	001-7250 Golden Isles Tennis Complex	001-7270 Facilities Operations	001-7280 Historic Sites	001-7515 Marina Facility	001-8900 Charges To Other Funds
Depreciation Expense	0	0	0	0	0
City Commission	183	4,450	19	146	689
City Manager	0	23,926	0	0	0
Budget & Program Monitoring	612	13,160	1,224	1,836	0
Procurement	0	2,295	0	0	0
City Attorney	0	16,948	0	0	0
Finance	1,083	22,753	777	3,901	305
Innovation Technology	0	47,049	0	0	0
Human Resources	0	23,255	0	0	0
City Clerk	0	5,548	0	0	0
Facilities Maintenance	0	0	0	0	0
Custodial Services	0	0	0	0	0
Non Departmental	0	812	0	0	0
Department of Public Works	0	0	0	0	0
General Fund Transactions	5	127	1	4	20
Allocated Costs for Fiscal 2022	1,884	160,321	2,021	5,888	1,013

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Hallandale Beach, FL (2022) Full
Cost Alloc Plan
2022 Version 1.0007
Level: Group

Central Service Departments	001-9001 Transfer To Other Funds	103 Police Training Fund	104 Police Outside Services Fund	110 Police Equitable Sharing Fund	120 3 Islands Safe Neighborhood Fund
Depreciation Expense	0	0	0	0	0
City Commission	65,096	49	5,102	417	1,878
City Manager	0	0	0	0	0
Budget & Program Monitoring	612	0	0	612	7,957
Procurement	0	0	0	0	0
City Attorney	0	0	0	0	0
Finance	1,367	0	25	1,109	4,852
Innovation Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
City Clerk	0	0	0	0	0
Facilities Maintenance	0	0	0	0	9,244
Custodial Services	0	0	0	0	0
Non Departmental	0	0	0	0	0
Department of Public Works	0	0	0	0	0
General Fund Transactions	1,860	0	0	0	0
Allocated Costs for Fiscal 2022	68,935	49	5,128	2,138	23,931

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Hallandale Beach, FL (2022) Full
Cost Alloc Plan
2022 Version 1.0007
Level: Group

Central Service Departments	121 Golden Isles Safe Neighborhood Fund	130 Community Redevelopment Agency	140 Tree Preservation Trust	150 Grant Fund	151 ARPA Fund
Depreciation Expense	0	2,320	0	0	0
City Commission	1,925	61,141	0	17,299	46,699
City Manager	0	35,128	0	0	0
Budget & Program Monitoring	7,957	23,260	1,224	54,477	0
Procurement	0	107,388	0	0	0
City Attorney	0	24,883	0	0	0
Finance	5,285	62,549	172	23,282	25
Innovation Technology	0	69,076	0	0	0
Human Resources	0	34,143	0	0	0
City Clerk	0	30,721	0	0	0
Facilities Maintenance	741	21,069	0	0	0
Custodial Services	0	848	0	0	0
Non Departmental	0	8,323	0	0	0
Department of Public Works	0	0	0	0	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2022	15,908	480,847	1,396	95,059	46,724

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Hallandale Beach, FL (2022) Full
Cost Alloc Plan
2022 Version 1.0007
Level: Group

Central Service Departments	160 Transportation Fund	165 Law Enforcement Trust Fund	170 Permits And Inspections Fund	202 Debt Service Fund GO Bond	248 Debt Service Capital Fund
Depreciation Expense	0	0	0	0	0
City Commission	12,050	362	17,352	15,140	11,292
City Manager	15,612	0	66,352	0	0
Budget & Program Monitoring	24,484	3,673	18,057	0	0
Procurement	3,212	0	5,507	0	0
City Attorney	11,059	0	47,001	0	0
Finance	57,254	826	29,631	111	87
Innovation Technology	30,701	0	130,478	0	0
Human Resources	15,174	0	64,492	0	0
City Clerk	3,620	0	15,386	0	0
Facilities Maintenance	196,993	0	0	0	0
Custodial Services	0	0	0	0	0
Non Departmental	6,889	0	2,251	0	0
Department of Public Works	19,085	0	0	0	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2022	396,134	4,860	396,506	15,251	11,379

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	302 Parks GO Bond Capital Fund	330 CRA Redevelopment Note 2020	347 Developer Agreement Fund	348 Capital Projects Fund	410 Sanitation Fund
Depreciation Expense	0	0	0	0	0
City Commission	10,871	4,422	316	940	29,396
City Manager	0	0	0	0	75,134
Budget & Program Monitoring	25,096	1,224	17,445	12,854	11,936
Procurement	0	6,822	0	0	12,391
City Attorney	0	8,057	0	0	53,221
Finance	32,193	1,327	3,153	8,746	48,141
Innovation Technology	0	0	0	0	147,747
Human Resources	0	0	0	0	73,027
City Clerk	0	0	0	0	17,422
Facilities Maintenance	0	0	21,857	0	0
Custodial Services	0	0	1,303	0	47
Non Departmental	0	0	0	0	2,549
Department of Public Works	0	0	0	0	91,847
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2022	68,159	21,851	44,074	22,540	562,858

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	420 Cemetery Fund	440 Stormwater Fund	490 Utilitites - Sewer*	490 Utilitites - Water*	491 Utility Impact Fee
Depreciation Expense	0	0	0	0	0
City Commission	2,361	23,499	48,242	58,568	0
City Manager	7,806	19,515	35,128	203,936	0
Budget & Program Monitoring	3,673	39,786	25,708	80,184	2,448
Procurement	5,048	14,685	6,884	85,439	0
City Attorney	5,529	13,824	24,883	144,458	0
Finance	13,921	38,079	46,428	157,376	1,346
Innovation Technology	15,350	38,376	69,076	401,027	0
Human Resources	7,587	18,968	34,143	198,217	0
City Clerk	1,810	4,525	8,145	47,288	0
Facilities Maintenance	5,857	0	528	126,112	0
Custodial Services	539	1,566	905	13,175	0
Non Departmental	265	662	1,192	6,919	0
Department of Public Works	9,543	23,856	42,941	249,299	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2022	79,289	237,342	344,203	1,771,996	3,795

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Hallandale Beach, FL (2022) Full
Cost Alloc Plan
2022 Version 1.0007
Level: Group

Central Service Departments	530 Fleet Services Fund	570 General Liability - Self Insurance	575 Workers' Compensation	651 Professional / Management Pension	652 Police / Fire Pension Fund
Depreciation Expense	0	0	0	0	0
City Commission	9,253	33,657	5,491	9,174	0
City Manager	23,418	7,806	0	0	0
Budget & Program Monitoring	13,466	5,509	1,224	0	0
Procurement	44,515	14,624	0	0	0
City Attorney	16,589	5,529	0	0	0
Finance	66,883	17,598	3,162	101	76
Innovation Technology	46,051	15,350	0	0	0
Human Resources	22,762	7,587	0	0	0
City Clerk	5,430	3,731	0	0	0
Facilities Maintenance	116	0	0	0	0
Custodial Services	11	1,934	0	0	0
Non Departmental	794	265	0	0	0
Department of Public Works	28,628	0	0	0	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2022	277,917	113,591	9,877	9,275	76

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	653 General Employees Pension	810 Fire Assessment Program	950 General Long- Term Debt	Total Allocated	Direct Billed
Depreciation Expense	0	0	0	56,679	0
City Commission	22,169	0	0	786,229	0
City Manager	0	0	0	1,276,738	0
Budget & Program Monitoring	0	0	0	522,421	0
Procurement	0	0	0	515,754	0
City Attorney	0	0	0	1,048,215	0
Finance	51	0	25	1,180,229	0
Innovation Technology	0	0	0	2,510,618	0
Human Resources	0	0	0	1,240,935	0
City Clerk	0	0	0	345,520	0
Facilities Maintenance	0	0	0	910,505	0
Custodial Services	0	0	0	39,863	0
Non Departmental	0	0	0	223,870	0
Department of Public Works	0	0	0	465,199	0
General Fund Transactions	0	0	0	9,635	0
Allocated Costs for Fiscal 2022	22,219	0	25	11,132,410	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Depreciation Expense	0	(242,146)	0	
City Commission	0	0	0	
City Manager	0	0	0	
Budget & Program Monitoring	0	0	0	
Procurement	0	3,668	0	
City Attorney	0	0	0	
Finance	0	0	0	
Innovation Technology	0	0	917,545	
Human Resources	0	0	0	
City Clerk	0	0	0	
Facilities Maintenance	0	0	49,000	
Custodial Services	0	0	0	
Non Departmental	219,905	0	1,370,231	
Department of Public Works	0	0	0	
General Fund Transactions	0	0	0	
Allocated Costs for Fiscal 2022	219,905	(238,478)	2,336,776	13,450,613

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation Expense	0		242,146		0	
City Commission	466,593		0		0	
City Manager	1,270,869		0		0	
Budget & Program Monitoring	487,839		0		0	
Procurement	538,952		(3,668)		0	
City Attorney	1,454,596		0		0	
Finance	1,104,252		0		0	
Innovation Technology	3,454,716	(917,545)	0		0	
Human Resources	901,637		0		0	
City Clerk	480,746		0		0	
Facilities Maintenance	916,501	(49,000)	0		0	
Custodial Services	157,049		0		0	
Non Departmental	2,216,863	(1,370,231)	0	(219,905)	0	
Department of Public Works	0		0		0	
General Fund Transactions	0		0		0	
001-1301 Grants						12,639
001-1920 Office of Capital Improvement						41,438
001-2110 Police Administration						969,489
001-2120 Office Of The Chief						280,260
001-2130 Uniformed Patrol						1,781,414
001-2131 Police Outside Services						42,032
001-2132 Police Training						258
001-2140 Investigative Services						178
001-2210 Fire Administration						116,702
001-2220 Fire Suppression						153,966
001-2230 Emergency Medical Service						355
001-2250 Fire Equipment R & R						8,214
001-2270 Ocean Rescue						10,905
001-2420 Licenses and Permits						117,739
001-2931 Beach Safety						143,628
001-4791 Local Grants - Police						16,095
001-4951 Parking Management						110,279
001-5010 Development Svcs - Admin						169,411
001-5020 Planning & Zoning						151,517
001-5040 Building Inspections						1,467
001-5050 Code Compliance						197,195
001-6910 Human Services						110,829
001-6912 Youth Services						196,662
001-6913 Senior Services						102,480
001-7210 Parks Administration						87,196
001-7220 Special Events / CCC						299,261
001-7221 Foster Park						22,641
001-7222 Johnson Park						172,653
001-7223 Bluesten Park						18,891
001-7230 Aquatics Division						6,425
001-7231 BF James Pool						77,706
001-7240 Parks Maintenance						123,200
001-7241 Parks Landscape						264,825
001-7250 Golden Isles Tennis Complex						1,884
001-7270 Facilities Operations						160,321
001-7280 Historic Sites						2,021
001-7515 Marina Facility						5,888

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
001-8900 Charges To Other Funds						1,013
001-9001 Transfer To Other Funds						68,935
103 Police Training Fund						49
104 Police Outside Services Fund						5,128
110 Police Equitable Sharing Fund						2,138
120 3 Islands Safe Neighborhood Fund						23,931
121 Golden Isles Safe Neighborhood Fund						15,908
130 Community Redevelopment Agency						480,847
140 Tree Preservation Trust						1,396
150 Grant Fund						95,059
151 ARPA Fund						46,724
160 Transportation Fund						396,134
165 Law Enforcement Trust Fund						4,860
170 Permits And Inspections Fund						396,506
202 Debt Service Fund GO Bond						15,251
248 Debt Service Capital Fund						11,379
302 Parks GO Bond Capital Fund						68,159
330 CRA Redevelopment Note 2020						21,851
347 Developer Agreement Fund						44,074
348 Capital Projects Fund						22,540
410 Sanitation Fund						562,858
420 Cemetery Fund						79,289
440 Stormwater Fund						237,342
490 Utilitites - Sewer*						344,203
490 Utilitites - Water*						1,771,996
491 Utility Impact Fee						3,795
530 Fleet Services Fund						277,917
570 General Liability - Self Insurance						113,591
575 Workers' Compensation						9,877
651 Professional / Management Pension						9,275
652 Police / Fire Pension Fund						76
653 General Employees Pension						22,219
950 General Long-Term Debt						25
Totals	13,450,613	(2,336,776)	238,478	(219,905)	0	11,132,410

Deviation: 0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Depreciation Expense		
1.4.1 Municipal Complex	Total Square Footage Occupied Per Organization	Square Footage Summary Report
1.4.2 Equipment, Vehicles, & Software	Total Depreciation Expense Per Organization	Depreciation Summary Report
City Commission		
2.4.1 City Commission	Total Actual Expenditures Per Organization	Expenditure Summary Report
City Manager		
3.4.1 City Manager	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Comprehensive Annual Financial Report (CAFR) - page 128
Budget & Program Monitoring		
4.4.1 Budget & Program Monitoring	Total Number of Budget Transfer Transactions Per Organization	Budget Transfers Transactions Summary Report
Procurement		
5.4.1 Procurement Services	Total Number of Purchase Orders Per Organization	General Services Summary Report
5.4.2 Mail Services	Total Number of Mail Pieces Per Organization	Mail Summary Report
5.4.3 PCard Administration	Total Number of Active PCards Per Organization	Procurement Summary Report
City Attorney		
6.4.1 City Attorney	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
6.4.2 Legal Services	Total Actual Expense Per Organization	City Attorney Summary Report
Finance		
7.4.1 Finance & Accounting	Total Number of Transactions (Revenue & Expenditures) Per Organization	GL Account Activity Summary Report
7.4.2 Accounts Payable	Total Number of Transactions (Accounts Payable) Per Organization	GL Account Activity Summary Report
7.4.3 Payroll	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
7.4.4 Budget & Program Monitoring	Total Number of Budget Transfer Transactions Per Organization	Budget Transfers Transactions Summary Report
7.4.5 Annual Audit	Total Number of Transactions (Revenue & Expenditures) Per Organization	GL Account Activity Summary Report
Innovation Technology		
8.4.1 Innovation Technology	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
Human Resources		
9.4.1 Human Resources	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
City Clerk		
10.4.1 City Clerk	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
10.4.2 Commission Agenda / Minutes	Total Number of Agenda Items Per Organization	Agenda Items Summary Report
Facilities Maintenance		
11.4.1 Facilities Maintenance	Total Work Order Costs Per Organization	Facilities Maintenance Work Order Summary Report
11.4.2 City Hall	Total Square Footage Occupied Per Organization	Square Footage Summary Report
Custodial Services		
12.4.1 Custodial Services	Total Work Order Costs Per Organization	Custodial Services Work Order Summary Report
Non Departmental		

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
13.4.1 Division Related	Total Actual Expenditures Per Organization	Non Departmental Summary Report
13.4.2 Municipal Complex	Total Square Footage Occupied Per Organization	Square Footage Summary Report
13.4.3 City Wide	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
Department of Public Works		
14.4.1 Public Works	Total Number of Full Time Equivalent (FTE) Employees	Payroll Summary Report
General Fund Transactions		
15.4.1 General Fund Transactions	Total Actual Expenditures Per Organization	Expenditure Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Depreciation Expense

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

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

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

Equipment, Vehicles & Software - The costs identified to this function are representative of the annual depreciation expense for assets in use by administrative / overhead (central service) departments. These costs are allocated based on the total year-to-date (YTD) depreciation expense per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Depreciation Expense

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
YTD Depreciation Expense	242,146			
Total Departmental Cost	242,146			242,146
Adjustments:				
Total To Be Allocated:	242,146			242,146

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Depreciation Expense

	Total	G&A	Municipal Complex	Equipment, Vehicles, & Software
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
YTD Depreciation Expense	242,146	0	77,036	165,110
Functional Cost	242,146	0	77,036	165,110
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	242,146	0	77,036	165,110
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Depreciation Expense				
Schedule .3 Total	242,146	0	77,036	165,110

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation Expense

Activity - Municipal Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	3,899	8.862975	6,828		6,828		6,828
Procurement	820	1.863975	1,436		1,436		1,436
City Attorney	1,312	2.982360	2,297		2,297		2,297
Finance	2,388	5.428260	4,182		4,182		4,182
Innovation Technology	1,333	3.030096	2,334		2,334		2,334
Human Resources	1,184	2.691398	2,073		2,073		2,073
City Clerk	689	1.566194	1,207		1,207		1,207
001-1920 Office of Capital Improvement	405	0.920622	709		709		709
001-2110 Police Administration	12,872	29.259867	22,541		22,541		22,541
001-5010 Development Svcs - Admin	5,265	11.968085	9,220		9,220		9,220
001-7220 Special Events / CCC	12,500	28.414257	21,889		21,889		21,889
130 Community Redevelopment Agency	1,325	3.011911	2,320		2,320		2,320
Schedule .4 Total for Municipal Complex	43,992	100.000000	77,036		77,036	0	77,036

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Depreciation Expense

Activity - Equipment, Vehicles, & Software

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5,198.61	3.148567	5,199		5,199		5,199
City Attorney	1,084.45	0.656803	1,084		1,084		1,084
Finance	23,751.54	14.385252	23,751		23,751		23,751
Innovation Technology	121,457.35	73.561318	121,457		121,457		121,457
City Clerk	3,379.30	2.046692	3,379		3,379		3,379
Facilities Maintenance	3,266.05	1.978101	3,266		3,266		3,266
Non Departmental	6,621.25	4.010197	6,621		6,621		6,621
Department of Public Works	351.80	0.213070	352		352		352
Schedule .4 Total for Equipment, Vehicles, & Software	165,110.35	100.000000	165,110		165,110	0	165,110

Allocation Basis: Total Depreciation Expense Per Organization
Allocation Source: Depreciation Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Depreciation Expense

Receiving Department	Total	Municipal Complex	Equipment, Vehicles, & Software
City Commission	5,199	0	5,199
City Manager	6,828	6,828	0
Procurement	1,436	1,436	0
City Attorney	3,382	2,297	1,084
Finance	27,933	4,182	23,751
Innovation Technology	123,791	2,334	121,457
Human Resources	2,073	2,073	0
City Clerk	4,586	1,207	3,379
Facilities Maintenance	3,266	0	3,266
Non Departmental	6,621	0	6,621
Department of Public Works	352	0	352
001-1920 Office of Capital Improvement	709	709	0
001-2110 Police Administration	22,541	22,541	0
001-5010 Development Svcs - Admin	9,220	9,220	0
001-7220 Special Events / CCC	21,889	21,889	0
130 Community Redevelopment Agency	2,320	2,320	0
Direct Bill	0	0	0
Total	242,146	77,036	165,110

**Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department City Commission**

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

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

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department City Commission

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	466,593			466,593
Inbound Costs:				
Depreciation Expense	5,199		5,199	
City Commission		1,271	1,271	
Budget & Program Monitoring		1,277	1,277	
Procurement		383	383	
City Attorney		248,536	248,536	
Finance		10,474	10,474	
Innovation Technology		42,846	42,846	
Human Resources		15,266	15,266	
City Clerk		57,528	57,528	
Facilities Maintenance		1,357	1,357	
Non Departmental		624	624	
General Fund Transactions		53	53	
Total Allocated Additions:	5,199	379,615	384,814	384,814
Total To Be Allocated:	471,792	379,615		851,407

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department City Commission

	Total	G&A	City Commission
<hr/>			
Other Expense & Cost			
512000 Regular Salaries & Wages	222,337	0	222,337
515150 Auto/Travel Allowances	11,000	0	11,000
515155 Phone Allowance	3,360	0	3,360
521050 Taxes - Social Security	20,226	0	20,226
521100 Taxes - Medicare	4,731	0	4,731
522200 Pensions - ICMA 401(A)	30,895	0	30,895
522350 Pensions - Retirement Health	(1,040)	0	(1,040)
523050 Health Insurance	102,814	0	102,814
523100 Dental Insurance	60	0	60
523150 Life Insurance	405	0	405
524000 Workers' Compensation	582	0	582
531010 Professional Services	42,083	0	42,083
540160 Miscellaneous	2,682	0	2,682
551000 Office Supplies	368	0	368
554030 Dues & Memberships	17,675	0	17,675
555020 Meetings & Seminars	8,415	0	8,415
Departmental Total			
Expenditures Per Financial Statement	466,593		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	466,593	0	466,593
Allocation Step 1			
Inbound - All Others	5,199	0	5,199
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	471,792	0	471,792
Allocation Step 2			
Inbound - All Others	379,615	0	379,615
2nd Allocation	379,615	0	379,615
Total For City Commission			
Schedule .3 Total	851,407	0	851,407

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department City Commission

Activity - City Commission

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	466,592.83	0.269414	1,271		1,271		1,271
City Manager	1,270,869.19	0.733808	3,462		3,462	2,793	6,255
Budget & Program Monitoring	487,839.00	0.281681	1,329		1,329	1,072	2,401
Procurement	538,951.62	0.311194	1,468		1,468	1,185	2,653
City Attorney	1,454,595.58	0.839893	3,963		3,963	3,197	7,160
Finance	1,104,252.38	0.637602	3,008		3,008	2,427	5,435
Innovation Technology	3,454,716.52	1.994775	9,411		9,411	7,593	17,004
Human Resources	901,637.24	0.520611	2,456		2,456	1,982	4,438
City Clerk	480,746.12	0.277586	1,310		1,310	1,057	2,366
Facilities Maintenance	916,501.45	0.529194	2,497		2,497	2,014	4,511
Custodial Services	157,049.15	0.090681	428		428	345	773
Non Departmental	2,216,862.69	1.280031	6,039		6,039	4,872	10,911
001-1301 Grants	193,210.81	0.111561	526		526	425	951
001-1920 Office of Capital Improvement	171,312.36	0.098917	467		467	377	843
001-2110 Police Administration	6,039,479.58	3.487234	16,452		16,452	13,274	29,726
001-2120 Office Of The Chief	2,599,663.48	1.501062	7,082		7,082	5,714	12,796
001-2130 Uniformed Patrol	15,962,899.63	9.217080	43,485		43,485	35,084	78,569
001-2210 Fire Administration	19,953,275.08	11.521147	54,356		54,356	43,855	98,211
001-2250 Fire Equipment R & R	1,114,554.40	0.643551	3,036		3,036	2,450	5,486
001-2420 Licenses and Permits	300,539.25	0.173533	819		819	661	1,479
001-2931 Beach Safety	534,374.32	0.308551	1,456		1,456	1,174	2,630
001-4791 Local Grants - Police	26,341.86	0.015210	72		72	58	130
001-4951 Parking Management	471,942.39	0.272503	1,286		1,286	1,037	2,323
001-5010 Development Svcs - Admin	502,135.14	0.289936	1,368		1,368	1,104	2,471
001-5020 Planning & Zoning	692,426.71	0.399812	1,886		1,886	1,522	3,408
001-5040 Building Inspections	25.54	0.000015	0		0	0	0
001-5050 Code Compliance	913,398.08	0.527402	2,488		2,488	2,008	4,496
001-6910 Human Services	695,476.89	0.401573	1,895		1,895	1,529	3,423
001-6912 Youth Services	757,129.11	0.437171	2,063		2,063	1,664	3,727
001-6913 Senior Services	264,474.83	0.152709	720		720	581	1,302
001-7210 Parks Administration	481,129.31	0.277807	1,311		1,311	1,057	2,368
001-7220 Special Events / CCC	33,526.57	0.019358	91		91	74	165
001-7221 Foster Park	55,889.47	0.032271	152		152	123	275
001-7222 Johnson Park	480,043.56	0.277180	1,308		1,308	1,055	2,363
001-7223 Bluesten Park	35,445.14	0.020466	97		97	78	174
001-7231 BF James Pool	320,249.98	0.184914	872		872	704	1,576
001-7240 Parks Maintenance	528,975.14	0.305434	1,441		1,441	1,163	2,604
001-7241 Parks Landscape	1,033,455.22	0.596724	2,815		2,815	2,271	5,087
001-7250 Golden Isles Tennis Complex	37,213.91	0.021488	101		101	82	183
001-7270 Facilities Operations	904,043.58	0.522001	2,463		2,463	1,987	4,450
001-7280 Historic Sites	3,927.06	0.002268	11		11	9	19
001-7515 Marina Facility	29,658.96	0.017125	81		81	65	146
001-8900 Charges To Other Funds	140,000.00	0.080837	381		381	308	689
001-9001 Transfer To Other Funds	13,225,434.74	7.636451	36,028		36,028	29,067	65,096
103 Police Training Fund	9,915.24	0.005725	27		27	22	49
104 Police Outside Services Fund	1,036,654.84	0.598571	2,824		2,824	2,278	5,102
110 Police Equitable Sharing Fund	84,726.66	0.048922	231		231	186	417
120 3 Islands Safe Neigrhood Fund	381,537.81	0.220302	1,039		1,039	839	1,878
121 Golden Isles Safe Neighborhood Fund	391,005.25	0.225769	1,065		1,065	859	1,925
130 Community Redevelopment Agency	12,422,021.61	7.172555	33,840		33,840	27,302	61,141
150 Grant Fund	3,514,657.74	2.029386	9,574		9,574	7,725	17,299

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department City Commission

Activity - City Commission

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
151 ARPA Fund	9,487,855.00	5.478348	25,846		25,846	20,853	46,699
160 Transportation Fund	2,448,281.85	1.413654	6,670		6,670	5,381	12,050
165 Law Enforcement Trust Fund	73,471.58	0.042423	200		200	161	362
170 Permits And Inspections Fund	3,525,346.89	2.035558	9,604		9,604	7,748	17,352
202 Debt Service Fund GO Bond	3,076,006.26	1.776106	8,380		8,380	6,761	15,140
248 Debt Service Capital Fund	2,294,162.50	1.324664	6,250		6,250	5,042	11,292
302 Parks GO Bond Capital Fund	2,208,592.27	1.275255	6,017		6,017	4,854	10,871
330 CRA Redevelopment Note 2020	898,325.96	0.518699	2,447		2,447	1,974	4,422
347 Developer Agreement Fund	64,126.09	0.037027	175		175	141	316
348 Capital Projects Fund	190,932.95	0.110246	520		520	420	940
410 Sanitation Fund	5,972,401.54	3.448503	16,270		16,270	13,126	29,396
420 Cemetery Fund	479,726.21	0.276997	1,307		1,307	1,054	2,361
440 Stormwater Fund	4,774,237.87	2.756675	13,006		13,006	10,493	23,499
490 Utilitites - Sewer*	9,801,301.91	5.659335	26,700		26,700	21,542	48,242
490 Utilitites - Water*	11,899,251.28	6.870704	32,415		32,415	26,153	58,568
530 Fleet Services Fund	1,879,977.18	1.085511	5,121		5,121	4,132	9,253
570 General Liability - Self Insurance	6,838,009.36	3.948310	18,628		18,628	15,029	33,657
575 Workers' Compensation	1,115,622.84	0.644168	3,039		3,039	2,452	5,491
651 Professional / Management Pension	1,863,850.93	1.076199	5,077		5,077	4,096	9,174
653 General Employees Pension	4,503,980.22	2.600627	12,270		12,270	9,899	22,169
Schedule .4 Total for City Commission	173,188,245.71	100.000000	471,792		471,792	379,615	851,407

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Expenditure Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department City Commission

Receiving Department	Total	City Commission
City Commission	1,271	1,271
City Manager	6,255	6,255
Budget & Program Monitoring	2,401	2,401
Procurement	2,653	2,653
City Attorney	7,160	7,160
Finance	5,435	5,435
Innovation Technology	17,004	17,004
Human Resources	4,438	4,438
City Clerk	2,366	2,366
Facilities Maintenance	4,511	4,511
Custodial Services	773	773
Non Departmental	10,911	10,911
001-1301 Grants	951	951
001-1920 Office of Capital Improvement	843	843
001-2110 Police Administration	29,726	29,726
001-2120 Office Of The Chief	12,796	12,796
001-2130 Uniformed Patrol	78,569	78,569
001-2210 Fire Administration	98,211	98,211
001-2250 Fire Equipment R & R	5,486	5,486
001-2420 Licenses and Permits	1,479	1,479
001-2931 Beach Safety	2,630	2,630
001-4791 Local Grants - Police	130	130
001-4951 Parking Management	2,323	2,323
001-5010 Development Svcs - Admin	2,471	2,471
001-5020 Planning & Zoning	3,408	3,408
001-5040 Building Inspections	0	0
001-5050 Code Compliance	4,496	4,496
001-6910 Human Services	3,423	3,423
001-6912 Youth Services	3,727	3,727
001-6913 Senior Services	1,302	1,302
001-7210 Parks Administration	2,368	2,368
001-7220 Special Events / CCC	165	165
001-7221 Foster Park	275	275
001-7222 Johnson Park	2,363	2,363
001-7223 Bluesten Park	174	174
001-7231 BF James Pool	1,576	1,576
001-7240 Parks Maintenance	2,604	2,604
001-7241 Parks Landscape	5,087	5,087
001-7250 Golden Isles Tennis Complex	183	183
001-7270 Facilities Operations	4,450	4,450
001-7280 Historic Sites	19	19
001-7515 Marina Facility	146	146
001-8900 Charges To Other Funds	689	689
001-9001 Transfer To Other Funds	65,096	65,096
103 Police Training Fund	49	49
104 Police Outside Services Fund	5,102	5,102
110 Police Equitable Sharing Fund	417	417
120 3 Islands Safe Neighborhood Fund	1,878	1,878
121 Golden Isles Safe Neighborhood Fund	1,925	1,925
130 Community Redevelopment Agency	61,141	61,141
150 Grant Fund	17,299	17,299
151 ARPA Fund	46,699	46,699

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department City Commission

Receiving Department	Total	City Commission
160 Transportation Fund	12,050	12,050
165 Law Enforcement Trust Fund	362	362
170 Permits And Inspections Fund	17,352	17,352
202 Debt Service Fund GO Bond	15,140	15,140
248 Debt Service Capital Fund	11,292	11,292
302 Parks GO Bond Capital Fund	10,871	10,871
330 CRA Redevelopment Note 2020	4,422	4,422
347 Developer Agreement Fund	316	316
348 Capital Projects Fund	940	940
410 Sanitation Fund	29,396	29,396
420 Cemetery Fund	2,361	2,361
440 Stormwater Fund	23,499	23,499
490 Utilitites - Sewer*	48,242	48,242
490 Utilitites - Water*	58,568	58,568
530 Fleet Services Fund	9,253	9,253
570 General Liability - Self Insurance	33,657	33,657
575 Workers' Compensation	5,491	5,491
651 Professional / Management Pension	9,174	9,174
653 General Employees Pension	22,169	22,169
Direct Bill	0	0
Total	851,407	851,407

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department City Manager

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

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

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department City Manager

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,270,869			1,270,869
Inbound Costs:				
Depreciation Expense	6,828		6,828	
City Commission	3,462	2,793	6,255	
City Manager		16,737	16,737	
Budget & Program Monitoring		3,321	3,321	
Procurement		8,876	8,876	
City Attorney		11,818	11,818	
Finance		18,366	18,366	
Innovation Technology		35,705	35,705	
Human Resources		12,722	12,722	
City Clerk		28,155	28,155	
Facilities Maintenance		46,754	46,754	
Custodial Services		665	665	
Non Departmental		23,871	23,871	
General Fund Transactions		145	145	
Total Allocated Additions:	10,290	209,929	220,219	220,219
Total To Be Allocated:	1,281,159	209,929		1,491,088

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department City Manager

	Total	G&A	City Manager
<hr/>			
Other Expense & Cost			
512000 Regular Salaries & Wages	804,116	0	804,116
515150 Auto/Travel Allowances	15,350	0	15,350
515155 Phone Allowance	3,602	0	3,602
515200 Sick Leave Buyback	8,301	0	8,301
515300 Payouts - Sick Leave	1,145	0	1,145
515350 Payouts - Vacation Pay	5,415	0	5,415
521050 Taxes - Social Security	42,914	0	42,914
521100 Taxes - Medicare	11,929	0	11,929
522150 Pensions - General Employees	60,852	0	60,852
522201 Pension - FRS	183,644	0	183,644
522300 Pensions - 401(A) Match Pgm	5,979	0	5,979
523050 Health Insurance	100,302	0	100,302
523100 Dental Insurance	3,644	0	3,644
523150 Life Insurance	468	0	468
523200 Long-Term Disability Insurance	374	0	374
524000 Workers' Compensation	1,409	0	1,409
531010 Professional Services	4,000	0	4,000
534010 Outside Services	1,903	0	1,903
541010 Phone & Communications	70	0	70
551000 Office Supplies	2,044	0	2,044
552235 Cm Office Misc Expense	2,086	0	2,086
552236 Cm Floral Arrangements	416	0	416
554030 Dues & Memberships	5,996	0	5,996
555020 Meetings & Seminars	4,910	0	4,910
Departmental Total			
Expenditures Per Financial Statement	1,270,869		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,270,869	0	1,270,869
Allocation Step 1			
Inbound - All Others	10,290	0	10,290
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,281,159	0	1,281,159
Allocation Step 2			
Inbound - All Others	209,929	0	209,929
2nd Allocation	209,929	0	209,929
Total For City Manager			
Schedule .3 Total	1,491,088	0	1,491,088

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department City Manager

Activity - City Manager

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	5.00	1.306370	16,737		16,737		16,737
Budget & Program Monitoring	4.00	1.045096	13,389		13,389	2,223	15,612
Procurement	4.00	1.045096	13,389		13,389	2,223	15,612
Finance	9.63	2.516068	32,235		32,235	5,352	37,587
Innovation Technology	11.00	2.874014	36,821		36,821	6,113	42,934
Human Resources	5.00	1.306370	16,737		16,737	2,779	19,515
City Clerk	4.00	1.045096	13,389		13,389	2,223	15,612
Facilities Maintenance	13.00	3.396562	43,515		43,515	7,225	50,740
001-2110 Police Administration	27.00	7.054397	90,378		90,378	15,005	105,383
001-2120 Office Of The Chief	12.00	3.135288	40,168		40,168	6,669	46,837
001-2130 Uniformed Patrol	84.00	21.947010	281,176		281,176	46,683	327,859
001-2420 Licenses and Permits	5.00	1.306370	16,737		16,737	2,779	19,515
001-2931 Beach Safety	6.25	1.632962	20,921		20,921	3,473	24,394
001-4791 Local Grants - Police	0.75	0.195955	2,510		2,510	417	2,927
001-4951 Parking Management	5.00	1.306370	16,737		16,737	2,779	19,515
001-5020 Planning & Zoning	6.00	1.567644	20,084		20,084	3,334	23,418
001-5050 Code Compliance	8.00	2.090192	26,779		26,779	4,446	31,225
001-6910 Human Services	3.00	0.783822	10,042		10,042	1,667	11,709
001-6912 Youth Services	7.46	1.949104	24,971		24,971	4,146	29,117
001-6913 Senior Services	3.13	0.817788	10,477		10,477	1,739	12,217
001-7210 Parks Administration	2.00	0.522548	6,695		6,695	1,111	7,806
001-7221 Foster Park	0.63	0.164603	2,109		2,109	350	2,459
001-7222 Johnson Park	6.75	1.763599	22,594		22,594	3,751	26,346
001-7231 BF James Pool	2.88	0.752469	9,640		9,640	1,600	11,241
001-7240 Parks Maintenance	3.63	0.948425	12,151		12,151	2,017	14,168
001-7241 Parks Landscape	12.00	3.135288	40,168		40,168	6,669	46,837
001-7270 Facilities Operations	6.13	1.601609	20,519		20,519	3,407	23,926
130 Community Redevelopment Agency	9.00	2.351466	30,126		30,126	5,002	35,128
160 Transportation Fund	4.00	1.045096	13,389		13,389	2,223	15,612
170 Permits And Inspections Fund	17.00	4.441658	56,905		56,905	9,448	66,352
410 Sanitation Fund	19.25	5.029524	64,436		64,436	10,698	75,134
420 Cemetery Fund	2.00	0.522548	6,695		6,695	1,111	7,806
440 Stormwater Fund	5.00	1.306370	16,737		16,737	2,779	19,515
490 Utilitites - Sewer*	9.00	2.351466	30,126		30,126	5,002	35,128
490 Utilitites - Water*	52.25	13.651565	174,898		174,898	29,038	203,936
530 Fleet Services Fund	6.00	1.567644	20,084		20,084	3,334	23,418
570 General Liability - Self Insurance	2.00	0.522548	6,695		6,695	1,111	7,806
Schedule .4 Total for City Manager	382.74	100.000000	1,281,159		1,281,159	209,929	1,491,088

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department City Manager

Receiving Department	Total	City Manager
City Manager	16,737	16,737
Budget & Program Monitoring	15,612	15,612
Procurement	15,612	15,612
Finance	37,587	37,587
Innovation Technology	42,934	42,934
Human Resources	19,515	19,515
City Clerk	15,612	15,612
Facilities Maintenance	50,740	50,740
001-2110 Police Administration	105,383	105,383
001-2120 Office Of The Chief	46,837	46,837
001-2130 Uniformed Patrol	327,859	327,859
001-2420 Licenses and Permits	19,515	19,515
001-2931 Beach Safety	24,394	24,394
001-4791 Local Grants - Police	2,927	2,927
001-4951 Parking Management	19,515	19,515
001-5020 Planning & Zoning	23,418	23,418
001-5050 Code Compliance	31,225	31,225
001-6910 Human Services	11,709	11,709
001-6912 Youth Services	29,117	29,117
001-6913 Senior Services	12,217	12,217
001-7210 Parks Administration	7,806	7,806
001-7221 Foster Park	2,459	2,459
001-7222 Johnson Park	26,346	26,346
001-7231 BF James Pool	11,241	11,241
001-7240 Parks Maintenance	14,168	14,168
001-7241 Parks Landscape	46,837	46,837
001-7270 Facilities Operations	23,926	23,926
130 Community Redevelopment Agency	35,128	35,128
160 Transportation Fund	15,612	15,612
170 Permits And Inspections Fund	66,352	66,352
410 Sanitation Fund	75,134	75,134
420 Cemetery Fund	7,806	7,806
440 Stormwater Fund	19,515	19,515
490 Utilitites - Sewer*	35,128	35,128
490 Utilitites - Water*	203,936	203,936
530 Fleet Services Fund	23,418	23,418
570 General Liability - Self Insurance	7,806	7,806
Direct Bill	0	0
Total	1,491,088	1,491,088

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Budget & Program Monitoring

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

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

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Budget & Program Monitoring

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	487,839			487,839
Inbound Costs:				
City Commission	1,329	1,072	2,401	
City Manager	13,389	2,223	15,612	
Budget & Program Monitoring		4,088	4,088	
Procurement		2,298	2,298	
City Attorney		9,454	9,454	
Finance		11,224	11,224	
Innovation Technology		28,564	28,564	
Human Resources		10,177	10,177	
City Clerk		28,145	28,145	
Non Departmental		416	416	
General Fund Transactions		56	56	
Total Allocated Additions:	14,718	97,717	112,435	112,435
Total To Be Allocated:	502,557	97,717		600,274

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Budget & Program Monitoring

	Total	G&A	Budget & Program Monitoring
Other Expense & Cost			
512000 Regular Salaries & Wages	316,444	0	316,444
515150 Auto/Travel Allowances	1,200	0	1,200
515155 Phone Allowance	840	0	840
515200 Sick Leave Buyback	2,354	0	2,354
521050 Taxes - Social Security	19,643	0	19,643
521100 Taxes - Medicare	4,594	0	4,594
522201 Pension - FRS	38,311	0	38,311
522300 Pensions - 401(A) Match Pgm	1,829	0	1,829
523050 Health Insurance	33,896	0	33,896
523100 Dental Insurance	1,627	0	1,627
523150 Life Insurance	243	0	243
523200 Long-Term Disability Insurance	194	0	194
524000 Workers' Compensation	485	0	485
534010 Outside Services	58,878	0	58,878
540160 Miscellaneous	100	0	100
548010 Advertising	5,044	0	5,044
551000 Office Supplies	1,857	0	1,857
554030 Dues & Memberships	300	0	300
Departmental Total			
Expenditures Per Financial Statement	487,839		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	487,839	0	487,839
Allocation Step 1			
Inbound - All Others	14,718	0	14,718
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	502,557	0	502,557
Allocation Step 2			
Inbound - All Others	97,717	0	97,717
2nd Allocation	97,717	0	97,717
Total For Budget & Program Monitoring			
Schedule .3 Total	600,274	0	600,274

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Budget & Program Monitoring

Activity - Budget & Program Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5	0.254194	1,277		1,277		1,277
City Manager	13	0.660905	3,321		3,321		3,321
Budget & Program Monitoring	16	0.813421	4,088		4,088		4,088
Procurement	10	0.508388	2,555		2,555	505	3,060
City Attorney	26	1.321810	6,643		6,643	1,314	7,957
Finance	10	0.508388	2,555		2,555	505	3,060
Innovation Technology	61	3.101169	15,585		15,585	3,084	18,669
Human Resources	14	0.711744	3,577		3,577	708	4,285
City Clerk	16	0.813421	4,088		4,088	809	4,897
Facilities Maintenance	12	0.610066	3,066		3,066	607	3,673
Custodial Services	4	0.203355	1,022		1,022	202	1,224
Non Departmental	41	2.084392	10,475		10,475	2,073	12,548
General Fund Transactions	32	1.626843	8,176		8,176	1,618	9,793
001-1301 Grants	4	0.203355	1,022		1,022	202	1,224
001-1920 Office of Capital Improvement	3	0.152517	766		766	152	918
001-2110 Police Administration	21	1.067616	5,365		5,365	1,062	6,427
001-2120 Office Of The Chief	10	0.508388	2,555		2,555	505	3,060
001-2130 Uniformed Patrol	55	2.796136	14,052		14,052	2,780	16,833
001-2210 Fire Administration	11	0.559227	2,810		2,810	556	3,367
001-2250 Fire Equipment R & R	3	0.152517	766		766	152	918
001-2420 Licenses and Permits	21	1.067616	5,365		5,365	1,062	6,427
001-2931 Beach Safety	15	0.762583	3,832		3,832	758	4,591
001-4951 Parking Management	3	0.152517	766		766	152	918
001-5010 Development Svcs - Admin	12	0.610066	3,066		3,066	607	3,673
001-5020 Planning & Zoning	16	0.813421	4,088		4,088	809	4,897
001-5050 Code Compliance	27	1.372649	6,898		6,898	1,365	8,263
001-6910 Human Services	14	0.711744	3,577		3,577	708	4,285
001-6912 Youth Services	39	1.982715	9,964		9,964	1,972	11,936
001-6913 Senior Services	73	3.711235	18,651		18,651	3,690	22,341
001-7210 Parks Administration	6	0.305033	1,533		1,533	303	1,836
001-7220 Special Events / CCC	1	0.050839	256		256	51	306
001-7221 Foster Park	7	0.355872	1,788		1,788	354	2,142
001-7222 Johnson Park	24	1.220132	6,132		6,132	1,213	7,345
001-7223 Bluesten Park	4	0.203355	1,022		1,022	202	1,224
001-7231 BF James Pool	11	0.559227	2,810		2,810	556	3,367
001-7240 Parks Maintenance	10	0.508388	2,555		2,555	505	3,060
001-7241 Parks Landscape	11	0.559227	2,810		2,810	556	3,367
001-7250 Golden Isles Tennis Complex	2	0.101678	511		511	101	612
001-7270 Facilities Operations	43	2.186070	10,986		10,986	2,174	13,160
001-7280 Historic Sites	4	0.203355	1,022		1,022	202	1,224
001-7515 Marina Facility	6	0.305033	1,533		1,533	303	1,836
001-9001 Transfer To Other Funds	2	0.101678	511		511	101	612
110 Police Equitable Sharing Fund	2	0.101678	511		511	101	612
120 3 Islands Safe Neighborhood Fund	26	1.321810	6,643		6,643	1,314	7,957
121 Golden Isles Safe Neighborhood Fund	26	1.321810	6,643		6,643	1,314	7,957
130 Community Redevelopment Agency	76	3.863752	19,418		19,418	3,842	23,260
140 Tree Preservation Trust	4	0.203355	1,022		1,022	202	1,224
150 Grant Fund	178	9.049315	45,478		45,478	8,999	54,477
160 Transportation Fund	80	4.067107	20,440		20,440	4,044	24,484
165 Law Enforcement Trust Fund	12	0.610066	3,066		3,066	607	3,673
170 Permits And Inspections Fund	59	2.999492	15,074		15,074	2,983	18,057

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Budget & Program Monitoring

Activity - Budget & Program Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
302 Parks GO Bond Capital Fund	82	4.168785	20,951		20,951	4,145	25,096
330 CRA Redevelopment Note 2020	4	0.203355	1,022		1,022	202	1,224
347 Developer Agreement Fund	57	2.897814	14,563		14,563	2,881	17,445
348 Capital Projects Fund	42	2.135231	10,731		10,731	2,123	12,854
410 Sanitation Fund	39	1.982715	9,964		9,964	1,972	11,936
420 Cemetery Fund	12	0.610066	3,066		3,066	607	3,673
440 Stormwater Fund	130	6.609049	33,214		33,214	6,572	39,786
490 Utilites - Sewer*	84	4.270463	21,462		21,462	4,246	25,708
490 Utilites - Water*	262	13.319778	66,940		66,940	13,245	80,184
491 Utility Impact Fee	8	0.406711	2,044		2,044	404	2,448
530 Fleet Services Fund	44	2.236909	11,242		11,242	2,224	13,466
570 General Liability - Self Insurance	18	0.915099	4,599		4,599	910	5,509
575 Workers' Compensation	4	0.203355	1,022		1,022	202	1,224
Schedule .4 Total for Budget & Program Monitoring	1,967	100.000000	502,557		502,557	97,717	600,274

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Budget & Program Monitoring

Receiving Department	Total	Budget & Program Monitoring
City Commission	1,277	1,277
City Manager	3,321	3,321
Budget & Program Monitoring	4,088	4,088
Procurement	3,060	3,060
City Attorney	7,957	7,957
Finance	3,060	3,060
Innovation Technology	18,669	18,669
Human Resources	4,285	4,285
City Clerk	4,897	4,897
Facilities Maintenance	3,673	3,673
Custodial Services	1,224	1,224
Non Departmental	12,548	12,548
General Fund Transactions	9,793	9,793
001-1301 Grants	1,224	1,224
001-1920 Office of Capital Improvement	918	918
001-2110 Police Administration	6,427	6,427
001-2120 Office Of The Chief	3,060	3,060
001-2130 Uniformed Patrol	16,833	16,833
001-2210 Fire Administration	3,367	3,367
001-2250 Fire Equipment R & R	918	918
001-2420 Licenses and Permits	6,427	6,427
001-2931 Beach Safety	4,591	4,591
001-4951 Parking Management	918	918
001-5010 Development Svcs - Admin	3,673	3,673
001-5020 Planning & Zoning	4,897	4,897
001-5050 Code Compliance	8,263	8,263
001-6910 Human Services	4,285	4,285
001-6912 Youth Services	11,936	11,936
001-6913 Senior Services	22,341	22,341
001-7210 Parks Administration	1,836	1,836
001-7220 Special Events / CCC	306	306
001-7221 Foster Park	2,142	2,142
001-7222 Johnson Park	7,345	7,345
001-7223 Bluesten Park	1,224	1,224
001-7231 BF James Pool	3,367	3,367
001-7240 Parks Maintenance	3,060	3,060
001-7241 Parks Landscape	3,367	3,367
001-7250 Golden Isles Tennis Complex	612	612
001-7270 Facilities Operations	13,160	13,160
001-7280 Historic Sites	1,224	1,224
001-7515 Marina Facility	1,836	1,836
001-9001 Transfer To Other Funds	612	612
110 Police Equitable Sharing Fund	612	612
120 3 Islands Safe Neighborhood Fund	7,957	7,957
121 Golden Isles Safe Neighborhood Fund	7,957	7,957
130 Community Redevelopment Agency	23,260	23,260
140 Tree Preservation Trust	1,224	1,224
150 Grant Fund	54,477	54,477
160 Transportation Fund	24,484	24,484
165 Law Enforcement Trust Fund	3,673	3,673
170 Permits And Inspections Fund	18,057	18,057
302 Parks GO Bond Capital Fund	25,096	25,096

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Budget & Program Monitoring

Receiving Department	Total	Budget & Program Monitoring
330 CRA Redevelopment Note 2020	1,224	1,224
347 Developer Agreement Fund	17,445	17,445
348 Capital Projects Fund	12,854	12,854
410 Sanitation Fund	11,936	11,936
420 Cemetery Fund	3,673	3,673
440 Stormwater Fund	39,786	39,786
490 Utilites - Sewer*	25,708	25,708
490 Utilites - Water*	80,184	80,184
491 Utility Impact Fee	2,448	2,448
530 Fleet Services Fund	13,466	13,466
570 General Liability - Self Insurance	5,509	5,509
575 Workers' Compensation	1,224	1,224
Direct Bill	0	0
Total	600,274	600,274

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Procurement

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

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

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

Procurement Services - Costs identified to this function are representative of staff compensation and operational expenditures to procure goods and services, facilitate the payment of invoices, managing the contracting process, and work on special projects. These costs are allocated based on the total number of purchase orders per organization.

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

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Procurement

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	538,952			538,952
Cost Adjustments:				
369986 P-Card Rebate	-3,668			
Total Departmental Cost Adjustments:	-3,668			-3,668
Inbound Costs:				
Depreciation Expense	1,436		1,436	
City Commission	1,468	1,185	2,653	
City Manager	13,389	2,223	15,612	
Budget & Program Monitoring	2,555	505	3,060	
Procurement		14,543	14,543	
City Attorney		9,454	9,454	
Finance		11,307	11,307	
Innovation Technology		28,564	28,564	
Human Resources		10,177	10,177	
City Clerk		11,366	11,366	
Facilities Maintenance		9,833	9,833	
Custodial Services		663	663	
Non Departmental		4,829	4,829	
General Fund Transactions		62	62	
Total Allocated Additions:	18,848	104,711	123,559	123,559
Total To Be Allocated:	554,132	104,711		658,843

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Procurement

	Total	G&A	Procurement Services	Mail Services	PCard Administration
Other Expense & Cost					
512000 Regular Salaries & Wages	358,123	126,955	179,885	26,107	25,176
515150 Auto/Travel Allowances	2,400	851	1,205	175	169
515155 Phone Allowance	1,190	422	597	87	84
515200 Sick Leave Buyback	2,774	983	1,394	202	195
515300 Payouts - Sick Leave	504	179	253	37	35
515350 Payouts - Vacation Pay	3,022	1,071	1,519	220	212
521050 Taxes - Social Security	22,579	8,004	11,342	1,646	1,587
521100 Taxes - Medicare	5,280	1,872	2,652	385	371
522050 Pensions - Prof/Mgmt	33,727	11,956	16,941	2,459	2,371
522201 Pension - FRS	25,087	8,893	12,601	1,829	1,764
522300 Pensions - 401(A) Match Pgm	3,634	1,288	1,826	265	255
523050 Health Insurance	45,422	16,102	22,816	3,311	3,193
523100 Dental Insurance	1,245	441	625	91	88
523150 Life Insurance	297	105	149	22	21
523200 Long-Term Disability Insurance	238	84	120	17	17
524000 Workers' Compensation	561	199	282	41	39
534010 Outside Services	103	37	51	8	7
542000 Postage & Freight	21,984	7,793	11,043	1,603	1,545
546090 Office Equip-Outside Serv	333	118	168	24	23
547000 Printing & Binding	195	69	98	14	14
548010 Advertising	4,240	1,503	2,130	309	298
551000 Office Supplies	5,414	1,919	2,719	395	381
554030 Dues & Memberships	600	213	301	44	42
Departmental Total					
Expenditures Per Financial Statement	538,952				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
369986 P-Card Rebate	(3,668)	0	0	0	(3,668)
Functional Cost	535,284	191,057	270,717	39,291	34,219
Allocation Step 1					
Inbound - All Others	18,848	18,848	0	0	0
Reallocate Admin Costs		(209,905)	165,080	23,959	20,866
Unallocated Costs	0	0	0	0	0
1st Allocation	554,132	0	435,797	63,250	55,085
Allocation Step 2					
Inbound - All Others	104,711	104,711	0	0	0
Reallocate Admin Costs		(104,711)	82,350	11,952	10,409
Unallocated Costs	0	0	0	0	0
2nd Allocation	104,711	0	82,350	11,952	10,409
Total For Procurement					
Schedule .3 Total	658,843	0	518,147	75,202	65,494

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - Procurement Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	1	0.087873	383		383		383
City Manager	16	1.405975	6,127		6,127		6,127
Budget & Program Monitoring	6	0.527241	2,298		2,298		2,298
Procurement	31	2.724077	11,871		11,871		11,871
City Attorney	1	0.087873	383		383	76	459
Finance	17	1.493849	6,510		6,510	1,291	7,802
Innovation Technology	63	5.536028	24,126		24,126	4,786	28,912
Human Resources	10	0.878735	3,830		3,830	760	4,589
City Clerk	8	0.702988	3,064		3,064	608	3,671
Facilities Maintenance	37	3.251318	14,169		14,169	2,811	16,980
Non Departmental	1	0.087873	383		383	76	459
Department of Public Works	4	0.351494	1,532		1,532	304	1,836
001-1301 Grants	7	0.615114	2,681		2,681	532	3,212
001-1920 Office of Capital Improvement	25	2.196837	9,574		9,574	1,899	11,473
001-2110 Police Administration	118	10.369069	45,188		45,188	8,964	54,152
001-5010 Development Svcs - Admin	14	1.230228	5,361		5,361	1,064	6,425
001-5020 Planning & Zoning	27	2.372583	10,340		10,340	2,051	12,391
001-5050 Code Compliance	7	0.615114	2,681		2,681	532	3,212
001-6910 Human Services	32	2.811951	12,254		12,254	2,431	14,685
001-7210 Parks Administration	8	0.702988	3,064		3,064	608	3,671
001-7220 Special Events / CCC	5	0.439367	1,915		1,915	380	2,295
001-7221 Foster Park	1	0.087873	383		383	76	459
001-7222 Johnson Park	20	1.757469	7,659		7,659	1,519	9,178
001-7223 Bluesten Park	15	1.318102	5,744		5,744	1,140	6,884
001-7230 Aquatics Division	14	1.230228	5,361		5,361	1,064	6,425
001-7231 BF James Pool	7	0.615114	2,681		2,681	532	3,212
001-7240 Parks Maintenance	43	3.778559	16,467		16,467	3,267	19,734
001-7241 Parks Landscape	1	0.087873	383		383	76	459
001-7270 Facilities Operations	5	0.439367	1,915		1,915	380	2,295
130 Community Redevelopment Agency	234	20.562395	89,610		89,610	17,777	107,388
160 Transportation Fund	7	0.615114	2,681		2,681	532	3,212
170 Permits And Inspections Fund	12	1.054482	4,595		4,595	912	5,507
410 Sanitation Fund	27	2.372583	10,340		10,340	2,051	12,391
420 Cemetery Fund	11	0.966608	4,212		4,212	836	5,048
440 Stormwater Fund	32	2.811951	12,254		12,254	2,431	14,685
490 Utilitites - Sewer*	15	1.318101	5,744		5,744	1,139	6,884
490 Utilitites - Water*	130	11.423550	49,784		49,784	9,876	59,659
530 Fleet Services Fund	97	8.523726	37,146		37,146	7,369	44,515
570 General Liability - Self Insurance	29	2.548330	11,106		11,106	2,203	13,309
Schedule .4 Total for Procurement Services	1,138	100.000000	435,797		435,797	82,350	518,147

Allocation Basis: Total Number of Purchase Orders Per Organization

Allocation Source: General Services Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	26	0.132228	84		84		84
Procurement	2	0.010171	6		6		6
City Attorney	11	0.055943	35		35		42
Finance	7,795	39.642984	25,074		25,074	4,745	29,820
Innovation Technology	4	0.020343	13		13	2	15
Human Resources	198	1.006967	637		637	121	757
City Clerk	41	0.208513	132		132	25	157
Department of Public Works	1	0.005086	3		3	1	4
001-2110 Police Administration	1,418	7.211514	4,561		4,561	863	5,424
001-2210 Fire Administration	98	0.498398	315		315	60	375
001-5010 Development Svcs - Admin	49	0.249199	158		158	30	187
001-5040 Building Inspections	264	1.342623	849		849	161	1,010
001-5050 Code Compliance	2,475	12.587093	7,961		7,961	1,507	9,468
001-6910 Human Services	80	0.406856	257		257	49	306
001-7210 Parks Administration	20	0.101714	64		64	12	76
330 CRA Redevelopment Note 2020	379	1.927478	1,219		1,219	231	1,450
490 Utilitites - Water*	6,739	34.272491	21,677		21,677	4,102	25,780
570 General Liability - Self Insurance	63	0.320399	203		203	38	241
Schedule .4 Total for Mail Services	19,663	100.000000	63,250		63,250	11,952	75,202

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Procurement

Activity - PCard Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	3	4.838710	2,665		2,665		2,665
Procurement	3	4.838710	2,665		2,665		2,665
City Attorney	4	6.451613	3,554		3,554	743	4,297
Finance	2	3.225806	1,777		1,777	372	2,149
Innovation Technology	4	6.451613	3,554		3,554	743	4,297
Human Resources	1	1.612903	888		888	186	1,074
City Clerk	2	3.225806	1,777		1,777	372	2,149
Department of Public Works	7	11.290323	6,219		6,219	1,301	7,521
001-2110 Police Administration	10	16.129032	8,885		8,885	1,859	10,744
001-5010 Development Svcs - Admin	7	11.290323	6,219		6,219	1,301	7,521
001-6910 Human Services	5	8.064516	4,442		4,442	929	5,372
001-7210 Parks Administration	8	12.903226	7,108		7,108	1,487	8,595
330 CRA Redevelopment Note 2020	5	8.064516	4,442		4,442	929	5,372
570 General Liability - Self Insurance	1	1.612903	888		888	186	1,074
Schedule .4 Total for PCard Administration	62	100.000000	55,085		55,085	10,409	65,494

Allocation Basis: Total Number of Active PCards Per Organization

Allocation Source: Procurement Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Procurement

Receiving Department	Total	Procurement Services	Mail Services	PCard Administration
City Commission	383	383	0	0
City Manager	8,876	6,127	84	2,665
Budget & Program Monitoring	2,298	2,298	0	0
Procurement	14,543	11,871	6	2,665
City Attorney	4,798	459	42	4,297
Finance	39,770	7,802	29,820	2,149
Innovation Technology	33,224	28,912	15	4,297
Human Resources	6,421	4,589	757	1,074
City Clerk	5,977	3,671	157	2,149
Facilities Maintenance	16,980	16,980	0	0
Non Departmental	459	459	0	0
Department of Public Works	9,360	1,836	4	7,521
001-1301 Grants	3,212	3,212	0	0
001-1920 Office of Capital Improvement	11,473	11,473	0	0
001-2110 Police Administration	70,320	54,152	5,424	10,744
001-2210 Fire Administration	375	0	375	0
001-5010 Development Svcs - Admin	14,133	6,425	187	7,521
001-5020 Planning & Zoning	12,391	12,391	0	0
001-5040 Building Inspections	1,010	0	1,010	0
001-5050 Code Compliance	12,680	3,212	9,468	0
001-6910 Human Services	20,363	14,685	306	5,372
001-7210 Parks Administration	12,343	3,671	76	8,595
001-7220 Special Events / CCC	2,295	2,295	0	0
001-7221 Foster Park	459	459	0	0
001-7222 Johnson Park	9,178	9,178	0	0
001-7223 Bluesten Park	6,884	6,884	0	0
001-7230 Aquatics Division	6,425	6,425	0	0
001-7231 BF James Pool	3,212	3,212	0	0
001-7240 Parks Maintenance	19,734	19,734	0	0
001-7241 Parks Landscape	459	459	0	0
001-7270 Facilities Operations	2,295	2,295	0	0
130 Community Redevelopment Agency	107,388	107,388	0	0
160 Transportation Fund	3,212	3,212	0	0
170 Permits And Inspections Fund	5,507	5,507	0	0
330 CRA Redevelopment Note 2020	6,822	0	1,450	5,372
410 Sanitation Fund	12,391	12,391	0	0
420 Cemetery Fund	5,048	5,048	0	0
440 Stormwater Fund	14,685	14,685	0	0
490 Utilitites - Sewer*	6,884	6,884	0	0
490 Utilitites - Water*	85,439	59,659	25,780	0
530 Fleet Services Fund	44,515	44,515	0	0
570 General Liability - Self Insurance	14,624	13,309	241	1,074
Direct Bill	0	0	0	0
Total	658,843	518,147	75,202	65,494

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department City Attorney

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

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

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

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department City Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,454,596			1,454,596
Inbound Costs:				
Depreciation Expense	3,382		3,382	
City Commission	3,963	3,197	7,160	
Budget & Program Monitoring	6,643	1,314	7,957	
Procurement	3,972	826	4,798	
City Attorney		17,806	17,806	
Finance		24,058	24,058	
Innovation Technology		42,846	42,846	
Human Resources		15,266	15,266	
City Clerk		19,355	19,355	
Facilities Maintenance		15,733	15,733	
Custodial Services		78	78	
Non Departmental		7,685	7,685	
General Fund Transactions		166	166	
Total Allocated Additions:	17,960	148,331	166,290	166,290
Total To Be Allocated:	1,472,556	148,331		1,620,886

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department City Attorney

	Total	G&A	City Attorney	Legal Services
Other Expense & Cost				
512000 Regular Salaries & Wages	590,159	0	590,159	0
514000 Overtime Pay	325	0	325	0
515150 Auto/Travel Allowances	6,000	0	6,000	0
515155 Phone Allowance	3,200	0	3,200	0
515200 Sick Leave Buyback	5,604	0	5,604	0
515300 Payouts - Sick Leave	16,577	0	16,577	0
515350 Payouts - Vacation Pay	9,554	0	9,554	0
521050 Taxes - Social Security	33,213	0	33,213	0
521100 Taxes - Medicare	8,928	0	8,928	0
522050 Pensions - Prof/Mgmt	30,867	0	30,867	0
522201 Pension - FRS	100,093	0	100,093	0
522300 Pensions - 401(A) Match Pgm	5,829	0	5,829	0
523050 Health Insurance	84,929	0	84,929	0
523100 Dental Insurance	2,884	0	2,884	0
523150 Life Insurance	385	0	385	0
523200 Long-Term Disability Insurance	308	0	308	0
524000 Workers' Compensation	699	0	699	0
531010 Professional Services	1,166	0	0	1,166
531040 Legal Services	516,878	0	0	516,878
533000 Court Reporter	6,388	0	6,388	0
534010 Outside Services	21,514	0	0	21,514
540160 Miscellaneous	78	0	78	0
544020 Copiers/Office Equip Leases	2,463	0	2,463	0
551000 Office Supplies	1,146	0	1,146	0
554030 Dues & Memberships	1,975	0	1,975	0
554040 Internet Subscription/Svc	912	0	912	0
555020 Meetings & Seminars	1,454	0	1,454	0
555060 License & Recertification	1,068	0	1,068	0
Departmental Total				
Expenditures Per Financial Statement	1,454,596			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,454,596	0	915,038	539,558
Allocation Step 1				
Inbound - All Others	17,960	0	17,960	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,472,556	0	932,998	539,558
Allocation Step 2				
Inbound - All Others	148,331	0	148,331	0
2nd Allocation	148,331	0	148,331	0
Total For City Attorney				
Schedule .3 Total	1,620,886	0	1,081,328	539,558

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department City Attorney

Activity - City Attorney

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	6.00	1.519988	14,181		14,181		14,181
City Manager	5.00	1.266657	11,818		11,818		11,818
Budget & Program Monitoring	4.00	1.013325	9,454		9,454		9,454
Procurement	4.00	1.013325	9,454		9,454		9,454
City Attorney	6.00	1.519988	14,181		14,181		14,181
Finance	9.63	2.439580	22,761		22,761	3,863	26,625
Innovation Technology	11.00	2.786644	25,999		25,999	4,413	30,412
Human Resources	5.00	1.266657	11,818		11,818	2,006	13,824
City Clerk	4.00	1.013325	9,454		9,454	1,605	11,059
Facilities Maintenance	13.00	3.293307	30,726		30,726	5,215	35,942
001-2110 Police Administration	27.00	6.839945	63,817		63,817	10,832	74,648
001-2120 Office Of The Chief	12.00	3.039976	28,363		28,363	4,814	33,177
001-2130 Uniformed Patrol	84.00	21.279825	198,540		198,540	33,699	232,239
001-2420 Licenses and Permits	5.00	1.266657	11,818		11,818	2,006	13,824
001-2931 Beach Safety	6.25	1.583321	14,772		14,772	2,507	17,280
001-4791 Local Grants - Police	0.75	0.189998	1,773		1,773	301	2,074
001-4951 Parking Management	5.00	1.266657	11,818		11,818	2,006	13,824
001-5020 Planning & Zoning	6.00	1.519988	14,181		14,181	2,407	16,589
001-5050 Code Compliance	8.00	2.026650	18,909		18,909	3,209	22,118
001-6910 Human Services	3.00	0.759994	7,091		7,091	1,204	8,294
001-6912 Youth Services	7.46	1.889852	17,632		17,632	2,993	20,625
001-6913 Senior Services	3.13	0.792927	7,398		7,398	1,256	8,654
001-7210 Parks Administration	2.00	0.506663	4,727		4,727	802	5,529
001-7221 Foster Park	0.63	0.159599	1,489		1,489	253	1,742
001-7222 Johnson Park	6.75	1.709986	15,954		15,954	2,708	18,662
001-7231 BF James Pool	2.88	0.729594	6,807		6,807	1,155	7,963
001-7240 Parks Maintenance	3.63	0.919593	8,580		8,580	1,456	10,036
001-7241 Parks Landscape	12.00	3.039976	28,363		28,363	4,814	33,177
001-7270 Facilities Operations	6.13	1.552921	14,489		14,489	2,459	16,948
130 Community Redevelopment Agency	9.00	2.279982	21,272		21,272	3,611	24,883
160 Transportation Fund	4.00	1.013325	9,454		9,454	1,605	11,059
170 Permits And Inspections Fund	17.00	4.306632	40,181		40,181	6,820	47,001
410 Sanitation Fund	19.25	4.876628	45,499		45,499	7,723	53,221
420 Cemetery Fund	2.00	0.506663	4,727		4,727	802	5,529
440 Stormwater Fund	5.00	1.266657	11,818		11,818	2,006	13,824
490 Utilites - Sewer*	9.00	2.279982	21,272		21,272	3,611	24,883
490 Utilites - Water*	52.25	13.236562	123,497		123,497	20,961	144,458
530 Fleet Services Fund	6.00	1.519988	14,181		14,181	2,407	16,589
570 General Liability - Self Insurance	2.00	0.506663	4,727		4,727	802	5,529
Schedule .4 Total for City Attorney	394.74	100.000000	932,998		932,998	148,331	1,081,328

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department City Attorney

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	228,571.80	43.434474	234,354		234,354		234,354
City Attorney	3,534.96	0.671733	3,624		3,624		3,624
Innovation Technology	2,839.21	0.539522	2,911		2,911		2,911
Human Resources	5,585.31	1.061351	5,727		5,727		5,727
Department of Public Works	145,424.85	27.634430	149,104		149,104		149,104
001-2110 Police Administration	111,725.61	21.230715	114,552		114,552		114,552
001-5010 Development Svcs - Admin	10,217.31	1.941549	10,476		10,476		10,476
001-7210 Parks Administration	10,487.70	1.992930	10,753		10,753		10,753
330 CRA Redevelopment Note 2020	7,858.40	1.493296	8,057		8,057		8,057
Schedule .4 Total for Legal Services	526,245.15	100.000000	539,558		539,558	0	539,558

Allocation Basis: Total Actual Expense Per Organization
Allocation Source: City Attorney Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department City Attorney

Receiving Department	Total	City Attorney	Legal Services
City Commission	248,536	14,181	234,354
City Manager	11,818	11,818	0
Budget & Program Monitoring	9,454	9,454	0
Procurement	9,454	9,454	0
City Attorney	17,806	14,181	3,624
Finance	26,625	26,625	0
Innovation Technology	33,323	30,412	2,911
Human Resources	19,550	13,824	5,727
City Clerk	11,059	11,059	0
Facilities Maintenance	35,942	35,942	0
Department of Public Works	149,104	0	149,104
001-2110 Police Administration	189,200	74,648	114,552
001-2120 Office Of The Chief	33,177	33,177	0
001-2130 Uniformed Patrol	232,239	232,239	0
001-2420 Licenses and Permits	13,824	13,824	0
001-2931 Beach Safety	17,280	17,280	0
001-4791 Local Grants - Police	2,074	2,074	0
001-4951 Parking Management	13,824	13,824	0
001-5010 Development Svcs - Admin	10,476	0	10,476
001-5020 Planning & Zoning	16,589	16,589	0
001-5050 Code Compliance	22,118	22,118	0
001-6910 Human Services	8,294	8,294	0
001-6912 Youth Services	20,625	20,625	0
001-6913 Senior Services	8,654	8,654	0
001-7210 Parks Administration	16,282	5,529	10,753
001-7221 Foster Park	1,742	1,742	0
001-7222 Johnson Park	18,662	18,662	0
001-7231 BF James Pool	7,963	7,963	0
001-7240 Parks Maintenance	10,036	10,036	0
001-7241 Parks Landscape	33,177	33,177	0
001-7270 Facilities Operations	16,948	16,948	0
130 Community Redevelopment Agency	24,883	24,883	0
160 Transportation Fund	11,059	11,059	0
170 Permits And Inspections Fund	47,001	47,001	0
330 CRA Redevelopment Note 2020	8,057	0	8,057
410 Sanitation Fund	53,221	53,221	0
420 Cemetery Fund	5,529	5,529	0
440 Stormwater Fund	13,824	13,824	0
490 Utilitites - Sewer*	24,883	24,883	0
490 Utilitites - Water*	144,458	144,458	0
530 Fleet Services Fund	16,589	16,589	0
570 General Liability - Self Insurance	5,529	5,529	0
Direct Bill	0	0	0
Total	1,620,886	1,081,328	539,558

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Finance

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

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

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

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

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

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

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

Annual Audit - Costs identified to this function are representative of operational expenditures for the annual audit. These costs are allocated based on the total number of transactions (revenues & expenditures) per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Finance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,104,252			1,104,252
Inbound Costs:				
Depreciation Expense	27,933		27,933	
City Commission	3,008	2,427	5,435	
City Manager	32,235	5,352	37,587	
Budget & Program Monitoring	2,555	505	3,060	
Procurement	33,361	6,409	39,770	
City Attorney	22,761	3,863	26,625	
Finance		17,245	17,245	
Innovation Technology		68,768	68,768	
Human Resources		24,502	24,502	
City Clerk		15,725	15,725	
Facilities Maintenance		28,635	28,635	
Custodial Services		713	713	
Non Departmental		13,853	13,853	
General Fund Transactions		126	126	
Total Allocated Additions:	121,854	188,125	309,978	309,978
Total To Be Allocated:	1,226,106	188,125		1,414,230

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Finance

	Total	G&A	Finance & Accounting	Accounts Payable	Payroll
Other Expense & Cost					
512000 Regular Salaries & Wages	610,674	80,181	308,147	118,410	70,166
513000 Other Salaries & Wages	5,117	672	2,582	992	588
514000 Overtime Pay	229	30	116	44	26
515150 Auto/Travel Allowances	100	13	51	19	11
515155 Phone Allowance	1,155	152	582	224	133
515200 Sick Leave Buyback	3,757	493	1,896	728	432
515300 Payouts - Sick Leave	302	40	151	59	35
515350 Payouts - Vacation Pay	2,290	301	1,155	444	263
521050 Taxes - Social Security	36,231	4,757	18,282	7,025	4,163
521100 Taxes - Medicare	8,565	1,125	4,321	1,661	984
522150 Pensions - General Employees	55,657	7,308	28,084	10,792	6,395
522201 Pension - FRS	71,210	9,350	35,932	13,808	8,182
522300 Pensions - 401(A) Match Pgm	6,043	793	3,050	1,172	694
523050 Health Insurance	143,188	18,801	72,253	27,764	16,452
523100 Dental Insurance	4,919	646	2,482	954	565
523150 Life Insurance	654	86	330	127	75
523200 Long-Term Disability Insurance	523	69	264	101	60
524000 Workers' Compensation	944	124	477	183	108
531010 Professional Services	22,350	0	22,350	0	0
532000 Accounting & Auditing	39,580	0	0	0	0
534010 Outside Services	692	91	349	134	80
539050 Bank Fees	25,608	3,362	12,923	4,965	2,942
539055 Credit Card Fees	18,757	2,463	9,465	3,637	2,155
540160 Miscellaneous	459	60	232	89	53
542000 Postage & Freight	904	119	456	175	104
547000 Printing & Binding	2,130	280	1,074	413	245
551000 Office Supplies	1,333	175	673	258	153
552200 Uniforms Purchased	117	15	60	23	13
554030 Dues & Memberships	585	77	296	113	67
554040 Internet Subscription/Svc	34,092	4,476	17,204	6,610	3,917
555020 Meetings & Seminars	6,087	799	3,072	1,180	699
Departmental Total					
Expenditures Per Financial Statement	1,104,252				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,104,252	136,858	548,309	202,104	119,760
Allocation Step 1					
Inbound - All Others	121,854	121,854	0	0	0
Reallocate Admin Costs		(258,712)	146,635	54,049	32,028
Unallocated Costs	0	0	0	0	0
1st Allocation	1,226,106	0	694,944	256,153	151,788
Allocation Step 2					
Inbound - All Others	188,125	188,125	0	0	0
Reallocate Admin Costs		(188,125)	106,627	39,302	23,289
Unallocated Costs	0	0	0	0	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Finance

	Total	G&A	Finance & Accounting	Accounts Payable	Payroll
2nd Allocation	188,125	0	106,627	39,302	23,289
Total For Finance					
Schedule .3 Total	1,414,230	0	801,571	295,455	175,077

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Finance

	Budget & Program Monitoring	Annual Audit
Other Expense & Cost		
512000 Regular Salaries & Wages	33,770	0
513000 Other Salaries & Wages	283	0
514000 Overtime Pay	13	0
515150 Auto/Travel Allowances	6	0
515155 Phone Allowance	64	0
515200 Sick Leave Buyback	208	0
515300 Payouts - Sick Leave	17	0
515350 Payouts - Vacation Pay	127	0
521050 Taxes - Social Security	2,004	0
521100 Taxes - Medicare	474	0
522150 Pensions - General Employees	3,078	0
522201 Pension - FRS	3,938	0
522300 Pensions - 401(A) Match Pgm	334	0
523050 Health Insurance	7,918	0
523100 Dental Insurance	272	0
523150 Life Insurance	36	0
523200 Long-Term Disability Insurance	29	0
524000 Workers' Compensation	52	0
531010 Professional Services	0	0
532000 Accounting & Auditing	0	39,580
534010 Outside Services	38	0
539050 Bank Fees	1,416	0
539055 Credit Card Fees	1,037	0
540160 Miscellaneous	25	0
542000 Postage & Freight	50	0
547000 Printing & Binding	118	0
551000 Office Supplies	74	0
552200 Uniforms Purchased	6	0
554030 Dues & Memberships	32	0
554040 Internet Subscription/Svc	1,885	0
555020 Meetings & Seminars	337	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
 Functional Cost	 57,641	 39,580
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	15,415	10,585
Unallocated Costs	0	0
1st Allocation	73,056	50,165
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	11,209	7,697
Unallocated Costs	0	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Finance

	Budget & Program Monitoring	Annual Audit
2nd Allocation	11,209	7,697
Total For Finance		
Schedule .3 Total	84,265	57,862

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Finance & Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	613	0.883527	6,140		6,140		6,140
City Manager	1,291	1.860740	12,931		12,931		12,931
Budget & Program Monitoring	740	1.066574	7,412		7,412		7,412
Procurement	747	1.076664	7,482		7,482		7,482
City Attorney	1,219	1.756965	12,210		12,210		12,210
Finance	1,023	1.474467	10,247		10,247		10,247
Innovation Technology	1,619	2.333492	16,216		16,216	2,708	18,924
Human Resources	1,097	1.581125	10,988		10,988	1,835	12,823
City Clerk	933	1.344749	9,345		9,345	1,561	10,906
Facilities Maintenance	1,248	1.798763	12,500		12,500	2,087	14,588
Custodial Services	575	0.828757	5,759		5,759	962	6,721
Non Departmental	547	0.788400	5,479		5,479	915	6,394
001-1301 Grants	523	0.753809	5,239		5,239	875	6,113
001-1920 Office of Capital Improvement	1,317	1.898214	13,192		13,192	2,203	15,394
001-2110 Police Administration	2,630	3.790663	26,343		26,343	4,399	30,742
001-2120 Office Of The Chief	1,257	1.811735	12,591		12,591	2,103	14,693
001-2130 Uniformed Patrol	2,293	3.304939	22,967		22,967	3,835	26,803
001-2131 Police Outside Services	3,310	4.770760	33,154		33,154	5,538	38,692
001-2132 Police Training	7	0.010089	70		70	12	82
001-2140 Investigative Services	14	0.020178	140		140	23	164
001-2210 Fire Administration	668	0.962800	6,691		6,691	1,117	7,808
001-2220 Fire Suppression	41	0.059094	411		411	69	479
001-2230 Emergency Medical Service	28	0.040357	280		280	47	327
001-2250 Fire Equipment R & R	57	0.082155	571		571	95	666
001-2270 Ocean Rescue	48	0.069183	481		481	80	561
001-2420 Licenses and Permits	768	1.106931	7,693		7,693	1,285	8,977
001-2931 Beach Safety	945	1.362044	9,465		9,465	1,581	11,046
001-4791 Local Grants - Police	98	0.141249	982		982	164	1,145
001-4951 Parking Management	546	0.786959	5,469		5,469	913	6,382
001-5010 Development Svcs - Admin	848	1.222237	8,494		8,494	1,418	9,912
001-5020 Planning & Zoning	806	1.161701	8,073		8,073	1,348	9,421
001-5040 Building Inspections	36	0.051887	361		361	60	421
001-5050 Code Compliance	926	1.334659	9,275		9,275	1,549	10,824
001-6910 Human Services	1,097	1.581125	10,988		10,988	1,835	12,823
001-6912 Youth Services	2,062	2.971995	20,654		20,654	3,449	24,103
001-6913 Senior Services	997	1.436993	9,986		9,986	1,668	11,654
001-7210 Parks Administration	922	1.328894	9,235		9,235	1,542	10,777
001-7220 Special Events / CCC	169	0.243583	1,693		1,693	283	1,975
001-7221 Foster Park	406	0.585175	4,067		4,067	679	4,746
001-7222 Johnson Park	1,099	1.584007	11,008		11,008	1,838	12,846
001-7223 Bluesten Park	81	0.116747	811		811	135	947
001-7231 BF James Pool	814	1.173232	8,153		8,153	1,361	9,515
001-7240 Parks Maintenance	1,306	1.882360	13,081		13,081	2,184	15,266
001-7241 Parks Landscape	1,110	1.599862	11,118		11,118	1,857	12,975
001-7250 Golden Isles Tennis Complex	27	0.038916	270		270	45	316
001-7270 Facilities Operations	1,076	1.550857	10,778		10,778	1,800	12,577
001-7280 Historic Sites	19	0.027385	190		190	32	222
001-7515 Marina Facility	222	0.319972	2,224		2,224	371	2,595
001-8900 Charges To Other Funds	24	0.034592	240		240	40	281
001-9001 Transfer To Other Funds	99	0.142690	992		992	166	1,157
104 Police Outside Services Fund	2	0.002883	20		20	3	23
110 Police Equitable Sharing Fund	29	0.041798	290		290	48	339

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Finance & Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
120 3 Islands Safe Neigrhood Fund	143	0.206108	1,432		1,432	239	1,672
121 Golden Isles Safe Neighborhood Fund	151	0.217639	1,512		1,512	253	1,765
130 Community Redevelopment Agency	2,983	4.299448	29,879		29,879	4,989	34,868
150 Grant Fund	991	1.428345	9,926		9,926	1,658	11,584
151 ARPA Fund	2	0.002883	20		20	3	23
160 Transportation Fund	2,777	4.002537	27,815		27,815	4,645	32,460
165 Law Enforcement Trust Fund	11	0.015854	110		110	18	129
170 Permits And Inspections Fund	1,266	1.824707	12,681		12,681	2,118	14,798
202 Debt Service Fund GO Bond	3	0.004324	30		30	5	35
248 Debt Service Capital Fund	5	0.007207	50		50	8	58
302 Parks GO Bond Capital Fund	2,179	3.140629	21,826		21,826	3,645	25,470
330 CRA Redevelopment Note 2020	47	0.067742	471		471	79	549
347 Developer Agreement Fund	32	0.046122	321		321	53	374
348 Capital Projects Fund	512	0.737954	5,128		5,128	856	5,985
410 Sanitation Fund	2,563	3.694095	25,672		25,672	4,287	29,959
420 Cemetery Fund	989	1.425462	9,906		9,906	1,654	11,560
440 Stormwater Fund	1,622	2.337816	16,247		16,247	2,713	18,960
490 Utilitites - Sewer*	2,049	2.953257	20,524		20,524	3,427	23,951
490 Utilitites - Water*	6,785	9.779334	67,961		67,961	11,349	79,310
491 Utility Impact Fee	35	0.050446	351		351	58	409
530 Fleet Services Fund	2,737	3.944884	27,415		27,415	4,578	31,993
570 General Liability - Self Insurance	960	1.383664	9,616		9,616	1,606	11,221
575 Workers' Compensation	140	0.201784	1,402		1,402	234	1,636
651 Professional / Management Pension	8	0.011531	80		80	13	93
652 Police / Fire Pension Fund	6	0.008648	60		60	10	70
653 General Employees Pension	4	0.005765	40		40	7	47
950 General Long-Term Debt	2	0.002883	20		20	3	23
Schedule .4 Total for Finance & Accounting	69,381	100.000000	694,944		694,944	106,627	801,571

Allocation Basis: Total Number of Transactions (Revenue & Expenditures) Per Organizaiton
Allocation Source: GL Account Activity Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	63	0.512654	1,313		1,313		1,313
City Manager	92	0.748637	1,918		1,918		1,918
Budget & Program Monitoring	50	0.406868	1,042		1,042		1,042
Procurement	61	0.496379	1,271		1,271		1,271
City Attorney	361	2.937586	7,525		7,525		7,525
Finance	98	0.797461	2,043		2,043		2,043
Innovation Technology	736	5.989096	15,341		15,341	2,501	17,843
Human Resources	235	1.912279	4,898		4,898	799	5,697
City Clerk	121	0.984620	2,522		2,522	411	2,933
Facilities Maintenance	354	2.880625	7,379		7,379	1,203	8,582
Custodial Services	69	0.561478	1,438		1,438	235	1,673
Non Departmental	231	1.879730	4,815		4,815	785	5,600
001-1301 Grants	17	0.138335	354		354	58	412
001-1920 Office of Capital Improvement	14	0.113923	292		292	48	339
001-2110 Police Administration	369	3.002685	7,691		7,691	1,254	8,946
001-2120 Office Of The Chief	271	2.205224	5,649		5,649	921	6,570
001-2130 Uniformed Patrol	162	1.318252	3,377		3,377	551	3,927
001-2132 Police Training	7	0.056962	146		146	24	170
001-2210 Fire Administration	99	0.805599	2,064		2,064	336	2,400
001-2250 Fire Equipment R & R	33	0.268533	688		688	112	800
001-2420 Licenses and Permits	42	0.341769	875		875	143	1,018
001-2931 Beach Safety	43	0.349906	896		896	146	1,042
001-4951 Parking Management	74	0.602165	1,542		1,542	252	1,794
001-5010 Development Svcs - Admin	60	0.488242	1,251		1,251	204	1,455
001-5020 Planning & Zoning	66	0.537066	1,376		1,376	224	1,600
001-5050 Code Compliance	71	0.577752	1,480		1,480	241	1,721
001-6910 Human Services	164	1.334527	3,418		3,418	557	3,976
001-6912 Youth Services	274	2.229636	5,711		5,711	931	6,642
001-6913 Senior Services	65	0.528928	1,355		1,355	221	1,576
001-7210 Parks Administration	77	0.626577	1,605		1,605	262	1,867
001-7220 Special Events / CCC	89	0.724225	1,855		1,855	302	2,158
001-7221 Foster Park	77	0.626577	1,605		1,605	262	1,867
001-7222 Johnson Park	258	2.099439	5,378		5,378	877	6,255
001-7223 Bluesten Park	81	0.659126	1,688		1,688	275	1,964
001-7231 BF James Pool	90	0.732362	1,876		1,876	306	2,182
001-7240 Parks Maintenance	372	3.027097	7,754		7,754	1,264	9,018
001-7241 Parks Landscape	236	1.920417	4,919		4,919	802	5,721
001-7250 Golden Isles Tennis Complex	27	0.219709	563		563	92	655
001-7270 Facilities Operations	185	1.505411	3,856		3,856	629	4,485
001-7280 Historic Sites	15	0.122060	313		313	51	364
001-7515 Marina Facility	34	0.276670	709		709	116	824
001-9001 Transfer To Other Funds	1	0.008137	21		21	3	24
110 Police Equitable Sharing Fund	27	0.219709	563		563	92	655
120 3 Islands Safe Neighborhood Fund	85	0.691675	1,772		1,772	289	2,061
121 Golden Isles Safe Neighborhood Fund	99	0.805599	2,064		2,064	336	2,400
130 Community Redevelopment Agency	840	6.835381	17,509		17,509	2,855	20,364
150 Grant Fund	125	1.017170	2,606		2,606	425	3,030
160 Transportation Fund	691	5.622915	14,403		14,403	2,349	16,752
165 Law Enforcement Trust Fund	7	0.056962	146		146	24	170
170 Permits And Inspections Fund	192	1.562373	4,002		4,002	653	4,655
202 Debt Service Fund GO Bond	3	0.024412	63		63	10	73

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
248 Debt Service Capital Fund	1	0.008137	21		21	3	24
302 Parks GO Bond Capital Fund	41	0.333632	855		855	139	994
330 CRA Redevelopment Note 2020	23	0.187159	479		479	78	558
347 Developer Agreement Fund	12	0.097648	250		250	41	291
348 Capital Projects Fund	18	0.146472	375		375	61	436
410 Sanitation Fund	324	2.636504	6,754		6,754	1,101	7,855
420 Cemetery Fund	39	0.317357	813		813	133	945
440 Stormwater Fund	465	3.783872	9,693		9,693	1,580	11,273
490 Utilites - Sewer*	526	4.280250	10,964		10,964	1,787	12,751
490 Utilites - Water*	1,524	12.401335	31,766		31,766	5,179	36,946
491 Utility Impact Fee	23	0.187159	479		479	78	558
530 Fleet Services Fund	1,136	9.244039	23,679		23,679	3,863	27,542
570 General Liability - Self Insurance	194	1.578648	4,044		4,044	659	4,703
575 Workers' Compensation	50	0.406868	1,042		1,042	170	1,212
Schedule .4 Total for Accounts Payable	12,289	100.000000	256,153		256,153	39,302	295,455

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	6.00	1.519988	2,307		2,307		2,307
City Manager	5.00	1.266657	1,923		1,923		1,923
Budget & Program Monitoring	4.00	1.013325	1,538		1,538		1,538
Procurement	4.00	1.013325	1,538		1,538		1,538
City Attorney	6.00	1.519988	2,307		2,307		2,307
Finance	9.63	2.439580	3,703		3,703		3,703
Innovation Technology	11.00	2.786644	4,230		4,230	711	4,941
Human Resources	5.00	1.266657	1,923		1,923	323	2,246
City Clerk	4.00	1.013325	1,538		1,538	259	1,797
Facilities Maintenance	13.00	3.293307	4,999		4,999	841	5,840
001-2110 Police Administration	27.00	6.839945	10,382		10,382	1,746	12,128
001-2120 Office Of The Chief	12.00	3.039976	4,614		4,614	776	5,390
001-2130 Uniformed Patrol	84.00	21.279825	32,300		32,300	5,433	37,733
001-2420 Licenses and Permits	5.00	1.266657	1,923		1,923	323	2,246
001-2931 Beach Safety	6.25	1.583321	2,403		2,403	404	2,807
001-4791 Local Grants - Police	0.75	0.189998	288		288	48	337
001-4951 Parking Management	5.00	1.266657	1,923		1,923	323	2,246
001-5020 Planning & Zoning	6.00	1.519988	2,307		2,307	388	2,695
001-5050 Code Compliance	8.00	2.026650	3,076		3,076	517	3,594
001-6910 Human Services	3.00	0.759994	1,154		1,154	194	1,348
001-6912 Youth Services	7.46	1.889852	2,869		2,869	482	3,351
001-6913 Senior Services	3.13	0.792927	1,204		1,204	202	1,406
001-7210 Parks Administration	2.00	0.506663	769		769	129	898
001-7221 Foster Park	0.63	0.159599	242		242	41	283
001-7222 Johnson Park	6.75	1.709986	2,596		2,596	437	3,032
001-7231 BF James Pool	2.88	0.729594	1,107		1,107	186	1,294
001-7240 Parks Maintenance	3.63	0.919593	1,396		1,396	235	1,631
001-7241 Parks Landscape	12.00	3.039976	4,614		4,614	776	5,390
001-7270 Facilities Operations	6.13	1.552921	2,357		2,357	396	2,754
130 Community Redevelopment Agency	9.00	2.279982	3,461		3,461	582	4,043
160 Transportation Fund	4.00	1.013325	1,538		1,538	259	1,797
170 Permits And Inspections Fund	17.00	4.306632	6,537		6,537	1,099	7,636
410 Sanitation Fund	19.25	4.876628	7,402		7,402	1,245	8,647
420 Cemetery Fund	2.00	0.506663	769		769	129	898
440 Stormwater Fund	5.00	1.266657	1,923		1,923	323	2,246
490 Utilitites - Sewer*	9.00	2.279982	3,461		3,461	582	4,043
490 Utilitites - Water*	52.25	13.236562	20,091		20,091	3,379	23,471
530 Fleet Services Fund	6.00	1.519988	2,307		2,307	388	2,695
570 General Liability - Self Insurance	2.00	0.506663	769		769	129	898
Schedule .4 Total for Payroll	394.74	100.000000	151,788		151,788	23,289	175,077

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Budget & Program Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	5	0.254194	186		186		186
City Manager	13	0.660905	483		483		483
Budget & Program Monitoring	16	0.813421	594		594		594
Procurement	10	0.508388	371		371		371
City Attorney	26	1.321810	966		966		966
Finance	10	0.508388	371		371		371
Innovation Technology	61	3.101169	2,266		2,266	362	2,628
Human Resources	14	0.711744	520		520	83	603
City Clerk	16	0.813421	594		594	95	689
Facilities Maintenance	12	0.610066	446		446	71	517
Custodial Services	4	0.203355	149		149	24	172
Non Departmental	41	2.084392	1,523		1,523	244	1,766
General Fund Transactions	32	1.626843	1,189		1,189	190	1,379
001-1301 Grants	4	0.203355	149		149	24	172
001-1920 Office of Capital Improvement	3	0.152517	111		111	18	129
001-2110 Police Administration	21	1.067616	780		780	125	905
001-2120 Office Of The Chief	10	0.508388	371		371	59	431
001-2130 Uniformed Patrol	55	2.796136	2,043		2,043	327	2,369
001-2210 Fire Administration	11	0.559227	409		409	65	474
001-2250 Fire Equipment R & R	3	0.152517	111		111	18	129
001-2420 Licenses and Permits	21	1.067616	780		780	125	905
001-2931 Beach Safety	15	0.762583	557		557	89	646
001-4951 Parking Management	3	0.152517	111		111	18	129
001-5010 Development Svcs - Admin	12	0.610066	446		446	71	517
001-5020 Planning & Zoning	16	0.813421	594		594	95	689
001-5050 Code Compliance	27	1.372649	1,003		1,003	160	1,163
001-6910 Human Services	14	0.711744	520		520	83	603
001-6912 Youth Services	39	1.982715	1,449		1,449	232	1,680
001-6913 Senior Services	73	3.711235	2,711		2,711	434	3,145
001-7210 Parks Administration	6	0.305033	223		223	36	258
001-7220 Special Events / CCC	1	0.050839	37		37	6	43
001-7221 Foster Park	7	0.355872	260		260	42	302
001-7222 Johnson Park	24	1.220132	891		891	142	1,034
001-7223 Bluesten Park	4	0.203355	149		149	24	172
001-7231 BF James Pool	11	0.559227	409		409	65	474
001-7240 Parks Maintenance	10	0.508388	371		371	59	431
001-7241 Parks Landscape	11	0.559227	409		409	65	474
001-7250 Golden Isles Tennis Complex	2	0.101678	74		74	12	86
001-7270 Facilities Operations	43	2.186070	1,597		1,597	255	1,852
001-7280 Historic Sites	4	0.203355	149		149	24	172
001-7515 Marina Facility	6	0.305033	223		223	36	258
001-9001 Transfer To Other Funds	2	0.101678	74		74	12	86
110 Police Equitable Sharing Fund	2	0.101678	74		74	12	86
120 3 Islands Safe Neighborhood Fund	26	1.321810	966		966	154	1,120
121 Golden Isles Safe Neighborhood Fund	26	1.321810	966		966	154	1,120
130 Community Redevelopment Agency	76	3.863752	2,823		2,823	451	3,274
140 Tree Preservation Trust	4	0.203355	149		149	24	172
150 Grant Fund	178	9.049315	6,611		6,611	1,058	7,670
160 Transportation Fund	80	4.067107	2,971		2,971	475	3,447
165 Law Enforcement Trust Fund	12	0.610066	446		446	71	517
170 Permits And Inspections Fund	59	2.999492	2,191		2,191	350	2,542

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Budget & Program Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
302 Parks GO Bond Capital Fund	82	4.168785	3,046		3,046	487	3,533
330 CRA Redevelopment Note 2020	4	0.203355	149		149	24	172
347 Developer Agreement Fund	57	2.897814	2,117		2,117	339	2,456
348 Capital Projects Fund	42	2.135231	1,560		1,560	249	1,809
410 Sanitation Fund	39	1.982715	1,449		1,449	232	1,680
420 Cemetery Fund	12	0.610066	446		446	71	517
440 Stormwater Fund	130	6.609049	4,828		4,828	772	5,601
490 Utilites - Sewer*	84	4.270463	3,120		3,120	499	3,619
490 Utilites - Water*	262	13.319778	9,731		9,731	1,556	11,287
491 Utility Impact Fee	8	0.406711	297		297	47	345
530 Fleet Services Fund	44	2.236909	1,634		1,634	261	1,895
570 General Liability - Self Insurance	18	0.915099	669		669	107	775
575 Workers' Compensation	4	0.203355	149		149	24	172
Schedule .4 Total for Budget & Program Monitoring	1,967	100.000000	73,056		73,056	11,209	84,265

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	613	1.052668	528		528		528
City Manager	1,291	2.216956	1,112		1,112		1,112
Budget & Program Monitoring	740	1.270757	637		637		637
Procurement	747	1.282778	644		644		644
City Attorney	1,219	2.093315	1,050		1,050		1,050
Finance	1,023	1.756736	881		881		881
Innovation Technology	1,619	2.780211	1,395		1,395	237	1,632
Human Resources	1,097	1.883812	945		945	161	1,106
City Clerk	933	1.602184	804		804	137	940
Facilities Maintenance	1,248	2.143115	1,075		1,075	183	1,258
Custodial Services	575	0.987413	495		495	84	580
Non Departmental	547	0.939330	471		471	80	551
001-1301 Grants	523	0.898116	451		451	77	527
001-1920 Office of Capital Improvement	1,317	2.261604	1,135		1,135	193	1,327
001-2110 Police Administration	2,630	4.516340	2,266		2,266	385	2,650
001-2120 Office Of The Chief	1,257	2.158570	1,083		1,083	184	1,267
001-2130 Uniformed Patrol	2,293	3.937630	1,975		1,975	336	2,311
001-2131 Police Outside Services	3,310	5.684057	2,852		2,852	488	3,340
001-2132 Police Training	7	0.012021	6		6	1	7
001-2140 Investigative Services	14	0.024041	12		12	2	14
001-2210 Fire Administration	668	1.147116	575		575	98	673
001-2220 Fire Suppression	41	0.070407	35		35	6	41
001-2230 Emergency Medical Service	28	0.048083	24		24	4	28
001-2250 Fire Equipment R & R	57	0.097883	49		49	8	57
001-2270 Ocean Rescue	48	0.082427	41		41	7	48
001-2420 Licenses and Permits	768	1.318840	662		662	112	774
001-2931 Beach Safety	945	1.622791	814		814	138	952
001-4791 Local Grants - Police	98	0.168289	84		84	14	99
001-4951 Parking Management	546	0.937613	470		470	80	550
001-5010 Development Svcs - Admin	848	1.456219	730		730	124	855
001-5020 Planning & Zoning	806	1.384095	694		694	118	812
001-5040 Building Inspections	36	0.061821	31		31	5	36
001-5050 Code Compliance	926	1.590164	798		798	135	933
001-6910 Human Services	1,097	1.883812	945		945	161	1,106
001-6912 Youth Services	2,062	3.540948	1,776		1,776	302	2,078
001-6913 Senior Services	997	1.712088	859		859	146	1,005
001-7210 Parks Administration	922	1.583295	794		794	135	929
001-7220 Special Events / CCC	169	0.290213	146		146	25	170
001-7221 Foster Park	406	0.697199	350		350	59	409
001-7222 Johnson Park	1,099	1.887246	947		947	161	1,108
001-7223 Bluesten Park	81	0.139096	70		70	12	82
001-7231 BF James Pool	814	1.397833	701		701	119	820
001-7240 Parks Maintenance	1,306	2.242715	1,125		1,125	191	1,316
001-7241 Parks Landscape	1,110	1.906136	956		956	162	1,119
001-7250 Golden Isles Tennis Complex	27	0.046365	23		23	4	27
001-7270 Facilities Operations	1,076	1.847750	927		927	157	1,084
001-7280 Historic Sites	19	0.032628	16		16	3	19
001-7515 Marina Facility	222	0.381227	191		191	32	224
001-8900 Charges To Other Funds	24	0.041214	21		21	3	24
001-9001 Transfer To Other Funds	99	0.170007	85		85	14	100
104 Police Outside Services Fund	2	0.003434	2		2	0	2
110 Police Equitable Sharing Fund	29	0.049800	25		25	4	29

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
150 Grant Fund	991	1.701784	854		854	145	999
151 ARPA Fund	2	0.003434	2		2	0	2
160 Transportation Fund	2,777	4.768774	2,392		2,392	406	2,799
165 Law Enforcement Trust Fund	11	0.018890	9		9	2	11
202 Debt Service Fund GO Bond	3	0.005152	3		3	0	3
248 Debt Service Capital Fund	5	0.008586	4		4	1	5
302 Parks GO Bond Capital Fund	2,179	3.741865	1,877		1,877	319	2,196
330 CRA Redevelopment Note 2020	47	0.080710	40		40	7	47
347 Developer Agreement Fund	32	0.054952	28		28	5	32
348 Capital Projects Fund	512	0.879227	441		441	75	516
490 Utilitites - Sewer*	2,049	3.518624	1,765		1,765	299	2,064
490 Utilitites - Water*	6,314	10.842649	5,439		5,439	924	6,363
491 Utility Impact Fee	35	0.060103	30		30	5	35
530 Fleet Services Fund	2,737	4.700084	2,358		2,358	400	2,758
575 Workers' Compensation	140	0.240414	121		121	20	141
651 Professional / Management Pension	8	0.013738	7		7	1	8
652 Police / Fire Pension Fund	6	0.010303	5		5	1	6
653 General Employees Pension	4	0.006869	3		3	0	4
950 General Long-Term Debt	2	0.003434	2		2	0	2
Schedule .4 Total for Annual Audit	58,233	100.000000	50,165		50,165	7,697	57,862

Allocation Basis: Total Number of Transactions (Revenue & Expenditures) Per Organizaiton

Allocation Source: GL Account Activity Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Total	Finance & Accounting	Accounts Payable	Payroll	Budget & Program Monitoring
City Commission	10,474	6,140	1,313	2,307	186
City Manager	18,366	12,931	1,918	1,923	483
Budget & Program Monitoring	11,224	7,412	1,042	1,538	594
Procurement	11,307	7,482	1,271	1,538	371
City Attorney	24,058	12,210	7,525	2,307	966
Finance	17,245	10,247	2,043	3,703	371
Innovation Technology	45,968	18,924	17,843	4,941	2,628
Human Resources	22,475	12,823	5,697	2,246	603
City Clerk	17,265	10,906	2,933	1,797	689
Facilities Maintenance	30,784	14,588	8,582	5,840	517
Custodial Services	9,146	6,721	1,673	0	172
Non Departmental	14,312	6,394	5,600	0	1,766
General Fund Transactions	1,379	0	0	0	1,379
001-1301 Grants	7,225	6,113	412	0	172
001-1920 Office of Capital Improvement	17,190	15,394	339	0	129
001-2110 Police Administration	55,371	30,742	8,946	12,128	905
001-2120 Office Of The Chief	28,351	14,693	6,570	5,390	431
001-2130 Uniformed Patrol	73,144	26,803	3,927	37,733	2,369
001-2131 Police Outside Services	42,032	38,692	0	0	0
001-2132 Police Training	258	82	170	0	0
001-2140 Investigative Services	178	164	0	0	0
001-2210 Fire Administration	11,355	7,808	2,400	0	474
001-2220 Fire Suppression	520	479	0	0	0
001-2230 Emergency Medical Service	355	327	0	0	0
001-2250 Fire Equipment R & R	1,653	666	800	0	129
001-2270 Ocean Rescue	609	561	0	0	0
001-2420 Licenses and Permits	13,920	8,977	1,018	2,246	905
001-2931 Beach Safety	16,495	11,046	1,042	2,807	646
001-4791 Local Grants - Police	1,581	1,145	0	337	0
001-4951 Parking Management	11,102	6,382	1,794	2,246	129
001-5010 Development Svcs - Admin	12,738	9,912	1,455	0	517
001-5020 Planning & Zoning	15,218	9,421	1,600	2,695	689
001-5040 Building Inspections	457	421	0	0	0
001-5050 Code Compliance	18,235	10,824	1,721	3,594	1,163
001-6910 Human Services	19,855	12,823	3,976	1,348	603
001-6912 Youth Services	37,854	24,103	6,642	3,351	1,680
001-6913 Senior Services	18,785	11,654	1,576	1,406	3,145
001-7210 Parks Administration	14,730	10,777	1,867	898	258
001-7220 Special Events / CCC	4,346	1,975	2,158	0	43
001-7221 Foster Park	7,606	4,746	1,867	283	302
001-7222 Johnson Park	24,274	12,846	6,255	3,032	1,034
001-7223 Bluesten Park	3,164	947	1,964	0	172
001-7231 BF James Pool	14,284	9,515	2,182	1,294	474
001-7240 Parks Maintenance	27,662	15,266	9,018	1,631	431
001-7241 Parks Landscape	25,679	12,975	5,721	5,390	474
001-7250 Golden Isles Tennis Complex	1,083	316	655	0	86
001-7270 Facilities Operations	22,753	12,577	4,485	2,754	1,852
001-7280 Historic Sites	777	222	364	0	172
001-7515 Marina Facility	3,901	2,595	824	0	258
001-8900 Charges To Other Funds	305	281	0	0	0
001-9001 Transfer To Other Funds	1,367	1,157	24	0	86
104 Police Outside Services Fund	25	23	0	0	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Total	Finance & Accounting	Accounts Payable	Payroll	Budget & Program Monitoring
110 Police Equitable Sharing Fund	1,109	339	655	0	86
120 3 Islands Safe Neighbhood Fund	4,852	1,672	2,061	0	1,120
121 Golden Isles Safe Neighborhood Fund	5,285	1,765	2,400	0	1,120
130 Community Redevelopment Agency	62,549	34,868	20,364	4,043	3,274
140 Tree Preservation Trust	172	0	0	0	172
150 Grant Fund	23,282	11,584	3,030	0	7,670
151 ARPA Fund	25	23	0	0	0
160 Transportation Fund	57,254	32,460	16,752	1,797	3,447
165 Law Enforcement Trust Fund	826	129	170	0	517
170 Permits And Inspections Fund	29,631	14,798	4,655	7,636	2,542
202 Debt Service Fund GO Bond	111	35	73	0	0
248 Debt Service Capital Fund	87	58	24	0	0
302 Parks GO Bond Capital Fund	32,193	25,470	994	0	3,533
330 CRA Redevelopment Note 2020	1,327	549	558	0	172
347 Developer Agreement Fund	3,153	374	291	0	2,456
348 Capital Projects Fund	8,746	5,985	436	0	1,809
410 Sanitation Fund	48,141	29,959	7,855	8,647	1,680
420 Cemetery Fund	13,921	11,560	945	898	517
440 Stormwater Fund	38,079	18,960	11,273	2,246	5,601
490 Utilitites - Sewer*	46,428	23,951	12,751	4,043	3,619
490 Utilitites - Water*	157,376	79,310	36,946	23,471	11,287
491 Utility Impact Fee	1,346	409	558	0	345
530 Fleet Services Fund	66,883	31,993	27,542	2,695	1,895
570 General Liability - Self Insurance	17,598	11,221	4,703	898	775
575 Workers' Compensation	3,162	1,636	1,212	0	172
651 Professional / Management Pension	101	93	0	0	0
652 Police / Fire Pension Fund	76	70	0	0	0
653 General Employees Pension	51	47	0	0	0
950 General Long-Term Debt	25	23	0	0	0
Direct Bill	0	0	0	0	0
Total	1,414,230	801,571	295,455	175,077	84,265

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Annual Audit
City Commission	528
City Manager	1,112
Budget & Program Monitoring	637
Procurement	644
City Attorney	1,050
Finance	881
Innovation Technology	1,632
Human Resources	1,106
City Clerk	940
Facilities Maintenance	1,258
Custodial Services	580
Non Departmental	551
General Fund Transactions	0
001-1301 Grants	527
001-1920 Office of Capital Improvement	1,327
001-2110 Police Administration	2,650
001-2120 Office Of The Chief	1,267
001-2130 Uniformed Patrol	2,311
001-2131 Police Outside Services	3,340
001-2132 Police Training	7
001-2140 Investigative Services	14
001-2210 Fire Administration	673
001-2220 Fire Suppression	41
001-2230 Emergency Medical Service	28
001-2250 Fire Equipment R & R	57
001-2270 Ocean Rescue	48
001-2420 Licenses and Permits	774
001-2931 Beach Safety	952
001-4791 Local Grants - Police	99
001-4951 Parking Management	550
001-5010 Development Svcs - Admin	855
001-5020 Planning & Zoning	812
001-5040 Building Inspections	36
001-5050 Code Compliance	933
001-6910 Human Services	1,106
001-6912 Youth Services	2,078
001-6913 Senior Services	1,005
001-7210 Parks Administration	929
001-7220 Special Events / CCC	170
001-7221 Foster Park	409
001-7222 Johnson Park	1,108
001-7223 Bluesten Park	82
001-7231 BF James Pool	820
001-7240 Parks Maintenance	1,316
001-7241 Parks Landscape	1,119
001-7250 Golden Isles Tennis Complex	27
001-7270 Facilities Operations	1,084
001-7280 Historic Sites	19
001-7515 Marina Facility	224
001-8900 Charges To Other Funds	24
001-9001 Transfer To Other Funds	100
104 Police Outside Services Fund	2

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Annual Audit
110 Police Equitable Sharing Fund	29
120 3 Islands Safe Neighborhood Fund	0
121 Golden Isles Safe Neighborhood Fund	0
130 Community Redevelopment Agency	0
140 Tree Preservation Trust	0
150 Grant Fund	999
151 ARPA Fund	2
160 Transportation Fund	2,799
165 Law Enforcement Trust Fund	11
170 Permits And Inspections Fund	0
202 Debt Service Fund GO Bond	3
248 Debt Service Capital Fund	5
302 Parks GO Bond Capital Fund	2,196
330 CRA Redevelopment Note 2020	47
347 Developer Agreement Fund	32
348 Capital Projects Fund	516
410 Sanitation Fund	0
420 Cemetery Fund	0
440 Stormwater Fund	0
490 Utilitites - Sewer*	2,064
490 Utilitites - Water*	6,363
491 Utility Impact Fee	35
530 Fleet Services Fund	2,758
570 General Liability - Self Insurance	0
575 Workers' Compensation	141
651 Professional / Management Pension	8
652 Police / Fire Pension Fund	6
653 General Employees Pension	4
950 General Long-Term Debt	2
Direct Bill	0
Total	57,862

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Innovation Technology

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

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

Innovation Technology - Costs identified to this function are representative of staff compensation and operational expenditures associated with resolving information technology related issues, maintain the city's network and systems, and to provide technology related support services. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Innovation Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,454,716			3,454,716
Deductions:				
564070 Computer Hardware >\$1000	-917,545			
Total Deductions:	-917,545			-917,545
Inbound Costs:				
Depreciation Expense	123,791		123,791	
City Commission	9,411	7,593	17,004	
City Manager	36,821	6,113	42,934	
Budget & Program Monitoring	15,585	3,084	18,669	
Procurement	27,693	5,532	33,224	
City Attorney	28,910	4,413	33,323	
Finance	39,448	6,520	45,968	
Innovation Technology		78,551	78,551	
Human Resources		27,988	27,988	
City Clerk		17,308	17,308	
Facilities Maintenance		15,984	15,984	
Custodial Services		973	973	
Non Departmental		12,031	12,031	
General Fund Transactions		395	395	
Total Allocated Additions:	281,659	186,484	468,143	468,143
Total To Be Allocated:	2,818,830	186,484		3,005,314

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Innovation Technology

	Total	G&A	Innovation Technology
Other Expense & Cost			
512000 Regular Salaries & Wages	680,799	0	680,799
514000 Overtime Pay	4,958	0	4,958
515150 Auto/Travel Allowances	2,200	0	2,200
515155 Phone Allowance	3,850	0	3,850
515200 Sick Leave Buyback	9,502	0	9,502
515300 Payouts - Sick Leave	996	0	996
515350 Payouts - Vacation Pay	4,598	0	4,598
521050 Taxes - Social Security	42,711	0	42,711
521100 Taxes - Medicare	9,989	0	9,989
522150 Pensions - General Employees	57,685	0	57,685
522201 Pension - FRS	78,380	0	78,380
522300 Pensions - 401(A) Match Pgm	4,307	0	4,307
523050 Health Insurance	116,751	0	116,751
523100 Dental Insurance	3,865	0	3,865
523150 Life Insurance	604	0	604
523200 Long-Term Disability Insurance	483	0	483
524000 Workers' Compensation	1,082	0	1,082
531010 Professional Services	87,463	0	87,463
534010 Outside Services	80,196	0	80,196
541010 Phone & Communications	327,705	0	327,705
544020 Copiers/Office Equip Leases	17,916	0	17,916
546050 Computer Hardware Maint.	67,874	0	67,874
546060 I.T.Software Maint/Servs	185,700	0	185,700
549532 Operation & Maintenance	7,598	0	7,598
551000 Office Supplies	2,686	0	2,686
552070 Small Furniture & Fixtures	480	0	480
552150 Motor Vehicle Gas	467	0	467
552170 Computer Equip & Supplies	52,289	0	52,289
552200 Uniforms Purchased	666	0	666
554010 Books & Publications	138	0	138
554030 Dues & Memberships	525	0	525
554040 Internet Subscription/Svc	658,146	0	658,146
555010 Computer Training	24,532	0	24,532
555020 Meetings & Seminars	30	0	30
*564070 Computer Hardware >\$1000	917,545	0	0
Departmental Total			
Expenditures Per Financial Statement	3,454,716		
Deductions			
*Total Disallowed Costs	(917,545)	0	0
Functional Cost	2,537,171	0	2,537,171
Allocation Step 1			
Inbound - All Others	281,659	281,659	0
Reallocate Admin Costs		(281,659)	281,659
Unallocated Costs	0	0	0
1st Allocation	2,818,830	0	2,818,830

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Innovation Technology

	Total	G&A	Innovation Technology
<hr/>			
Allocation Step 2			
Inbound - All Others	186,484	186,484	0
Reallocate Admin Costs		(186,484)	186,484
Unallocated Costs	0	0	0
2nd Allocation	186,484	0	186,484
<hr/>			
Total For Innovation Technology			
Schedule .3 Total	3,005,314	0	3,005,314

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Innovation Technology

Activity - Innovation Technology

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	6.00	1.519988	42,846		42,846		42,846
City Manager	5.00	1.266657	35,705		35,705		35,705
Budget & Program Monitoring	4.00	1.013325	28,564		28,564		28,564
Procurement	4.00	1.013325	28,564		28,564		28,564
City Attorney	6.00	1.519988	42,846		42,846		42,846
Finance	9.63	2.439580	68,768		68,768		68,768
Innovation Technology	11.00	2.786644	78,551		78,551		78,551
Human Resources	5.00	1.266657	35,705		35,705	2,671	38,376
City Clerk	4.00	1.013325	28,564		28,564	2,137	30,701
Facilities Maintenance	13.00	3.293307	92,833		92,833	6,944	99,777
001-2110 Police Administration	27.00	6.839945	192,806		192,806	14,423	207,229
001-2120 Office Of The Chief	12.00	3.039976	85,692		85,692	6,410	92,102
001-2130 Uniformed Patrol	84.00	21.279825	599,842		599,842	44,870	644,713
001-2420 Licenses and Permits	5.00	1.266657	35,705		35,705	2,671	38,376
001-2931 Beach Safety	6.25	1.583321	44,631		44,631	3,339	47,970
001-4791 Local Grants - Police	0.75	0.189998	5,356		5,356	401	5,756
001-4951 Parking Management	5.00	1.266657	35,705		35,705	2,671	38,376
001-5020 Planning & Zoning	6.00	1.519988	42,846		42,846	3,205	46,051
001-5050 Code Compliance	8.00	2.026650	57,128		57,128	4,273	61,401
001-6910 Human Services	3.00	0.759994	21,423		21,423	1,603	23,025
001-6912 Youth Services	7.46	1.889852	53,272		53,272	3,985	57,257
001-6913 Senior Services	3.13	0.792927	22,351		22,351	1,672	24,023
001-7210 Parks Administration	2.00	0.506663	14,282		14,282	1,068	15,350
001-7221 Foster Park	0.63	0.159599	4,499		4,499	337	4,835
001-7222 Johnson Park	6.75	1.709986	48,202		48,202	3,606	51,807
001-7231 BF James Pool	2.88	0.729594	20,566		20,566	1,538	22,104
001-7240 Parks Maintenance	3.63	0.919593	25,922		25,922	1,939	27,861
001-7241 Parks Landscape	12.00	3.039976	85,692		85,692	6,410	92,102
001-7270 Facilities Operations	6.13	1.552921	43,774		43,774	3,274	47,049
130 Community Redevelopment Agency	9.00	2.279982	64,269		64,269	4,808	69,076
160 Transportation Fund	4.00	1.013325	28,564		28,564	2,137	30,701
170 Permits And Inspections Fund	17.00	4.306632	121,397		121,397	9,081	130,478
410 Sanitation Fund	19.25	4.876628	137,464		137,464	10,283	147,747
420 Cemetery Fund	2.00	0.506663	14,282		14,282	1,068	15,350
440 Stormwater Fund	5.00	1.266657	35,705		35,705	2,671	38,376
490 Utilites - Sewer*	9.00	2.279982	64,269		64,269	4,808	69,076
490 Utilites - Water*	52.25	13.236562	373,116		373,116	27,910	401,027
530 Fleet Services Fund	6.00	1.519988	42,846		42,846	3,205	46,051
570 General Liability - Self Insurance	2.00	0.506663	14,282		14,282	1,068	15,350
Schedule .4 Total for Innovation Technology	394.74	100.000000	2,818,830		2,818,830	186,484	3,005,314

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Innovation Technology

Receiving Department	Total	Innovation Technology
City Commission	42,846	42,846
City Manager	35,705	35,705
Budget & Program Monitoring	28,564	28,564
Procurement	28,564	28,564
City Attorney	42,846	42,846
Finance	68,768	68,768
Innovation Technology	78,551	78,551
Human Resources	38,376	38,376
City Clerk	30,701	30,701
Facilities Maintenance	99,777	99,777
001-2110 Police Administration	207,229	207,229
001-2120 Office Of The Chief	92,102	92,102
001-2130 Uniformed Patrol	644,713	644,713
001-2420 Licenses and Permits	38,376	38,376
001-2931 Beach Safety	47,970	47,970
001-4791 Local Grants - Police	5,756	5,756
001-4951 Parking Management	38,376	38,376
001-5020 Planning & Zoning	46,051	46,051
001-5050 Code Compliance	61,401	61,401
001-6910 Human Services	23,025	23,025
001-6912 Youth Services	57,257	57,257
001-6913 Senior Services	24,023	24,023
001-7210 Parks Administration	15,350	15,350
001-7221 Foster Park	4,835	4,835
001-7222 Johnson Park	51,807	51,807
001-7231 BF James Pool	22,104	22,104
001-7240 Parks Maintenance	27,861	27,861
001-7241 Parks Landscape	92,102	92,102
001-7270 Facilities Operations	47,049	47,049
130 Community Redevelopment Agency	69,076	69,076
160 Transportation Fund	30,701	30,701
170 Permits And Inspections Fund	130,478	130,478
410 Sanitation Fund	147,747	147,747
420 Cemetery Fund	15,350	15,350
440 Stormwater Fund	38,376	38,376
490 Utilites - Sewer*	69,076	69,076
490 Utilites - Water*	401,027	401,027
530 Fleet Services Fund	46,051	46,051
570 General Liability - Self Insurance	15,350	15,350
Direct Bill	0	0
Total	3,005,314	3,005,314

**Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Human Resources**

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

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

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	901,637			901,637
Inbound Costs:				
Depreciation Expense	2,073		2,073	
City Commission	2,456	1,982	4,438	
City Manager	16,737	2,779	19,515	
Budget & Program Monitoring	3,577	708	4,285	
Procurement	5,355	1,066	6,421	
City Attorney	17,544	2,006	19,550	
Finance	19,274	3,201	22,475	
Innovation Technology	35,705	2,671	38,376	
Human Resources		12,722	12,722	
City Clerk		9,278	9,278	
Facilities Maintenance		14,198	14,198	
Non Departmental		379,176	379,176	
General Fund Transactions		103	103	
Total Allocated Additions:	102,721	429,889	532,610	532,610
Total To Be Allocated:	1,004,358	429,889		1,434,247

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources
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Other Expense & Cost			
512000 Regular Salaries & Wages	464,287	0	464,287
513000 Other Salaries & Wages	33,831	0	33,831
514000 Overtime Pay	327	0	327
515150 Auto/Travel Allowances	2,400	0	2,400
515155 Phone Allowance	1,120	0	1,120
515200 Sick Leave Buyback	6,888	0	6,888
515300 Payouts - Sick Leave	1,474	0	1,474
515350 Payouts - Vacation Pay	9,403	0	9,403
521050 Taxes - Social Security	29,056	0	29,056
521100 Taxes - Medicare	7,280	0	7,280
522050 Pensions - Prof/Mgmt	42,512	0	42,512
522150 Pensions - General Employees	55,365	0	55,365
522201 Pension - FRS	21,497	0	21,497
522300 Pensions - 401(A) Match Pgm	4,607	0	4,607
523050 Health Insurance	87,495	0	87,495
523100 Dental Insurance	2,703	0	2,703
523150 Life Insurance	418	0	418
523200 Long-Term Disability Insurance	335	0	335
524000 Workers' Compensation	807	0	807
525000 Unemployment Compensation Fee	16,734	0	16,734
531010 Professional Services	53,413	0	53,413
531030 Employee Physical & Testi	13,975	0	13,975
534010 Outside Services	28,283	0	28,283
541010 Phone & Communications	98	0	98
547000 Printing & Binding	3,042	0	3,042
548010 Advertising	2,000	0	2,000
551000 Office Supplies	1,067	0	1,067
552010 Specialized Supplies	9,559	0	9,559
552190 Training Program Supplies	130	0	130
552200 Uniforms Purchased	700	0	700
554030 Dues & Memberships	831	0	831
Departmental Total			
Expenditures Per Financial Statement	901,637		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	901,637	0	901,637
Allocation Step 1			
Inbound - All Others	102,721	102,721	0
Reallocate Admin Costs		(102,721)	102,721
Unallocated Costs	0	0	0
1st Allocation	1,004,358	0	1,004,358
Allocation Step 2			
Inbound - All Others	429,889	429,889	0
Reallocate Admin Costs		(429,889)	429,889

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources
Unallocated Costs	0	0	0
2nd Allocation	429,889	0	429,889
Total For Human Resources			
Schedule .3 Total	1,434,247	0	1,434,247

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	6.00	1.519988	15,266		15,266		15,266
City Manager	5.00	1.266657	12,722		12,722		12,722
Budget & Program Monitoring	4.00	1.013325	10,177		10,177		10,177
Procurement	4.00	1.013325	10,177		10,177		10,177
City Attorney	6.00	1.519988	15,266		15,266		15,266
Finance	9.63	2.439580	24,502		24,502		24,502
Innovation Technology	11.00	2.786644	27,988		27,988		27,988
Human Resources	5.00	1.266657	12,722		12,722		12,722
City Clerk	4.00	1.013325	10,177		10,177	4,997	15,174
Facilities Maintenance	13.00	3.293307	33,077		33,077	16,241	49,317
001-2110 Police Administration	27.00	6.839945	68,698		68,698	33,730	102,428
001-2120 Office Of The Chief	12.00	3.039976	30,532		30,532	14,991	45,524
001-2130 Uniformed Patrol	84.00	21.279825	213,726		213,726	104,940	318,665
001-2420 Licenses and Permits	5.00	1.266657	12,722		12,722	6,246	18,968
001-2931 Beach Safety	6.25	1.583321	15,902		15,902	7,808	23,710
001-4791 Local Grants - Police	0.75	0.189998	1,908		1,908	937	2,845
001-4951 Parking Management	5.00	1.266657	12,722		12,722	6,246	18,968
001-5020 Planning & Zoning	6.00	1.519988	15,266		15,266	7,496	22,762
001-5050 Code Compliance	8.00	2.026650	20,355		20,355	9,994	30,349
001-6910 Human Services	3.00	0.759994	7,633		7,633	3,748	11,381
001-6912 Youth Services	7.46	1.889852	18,981		18,981	9,320	28,301
001-6913 Senior Services	3.13	0.792927	7,964		7,964	3,910	11,874
001-7210 Parks Administration	2.00	0.506663	5,089		5,089	2,499	7,587
001-7221 Foster Park	0.63	0.159599	1,603		1,603	787	2,390
001-7222 Johnson Park	6.75	1.709986	17,174		17,174	8,433	25,607
001-7231 BF James Pool	2.88	0.729594	7,328		7,328	3,598	10,926
001-7240 Parks Maintenance	3.63	0.919593	9,236		9,236	4,535	13,771
001-7241 Parks Landscape	12.00	3.039976	30,532		30,532	14,991	45,524
001-7270 Facilities Operations	6.13	1.552921	15,597		15,597	7,658	23,255
130 Community Redevelopment Agency	9.00	2.279982	22,899		22,899	11,244	34,143
160 Transportation Fund	4.00	1.013325	10,177		10,177	4,997	15,174
170 Permits And Inspections Fund	17.00	4.306632	43,254		43,254	21,238	64,492
410 Sanitation Fund	19.25	4.876628	48,979		48,979	24,049	73,027
420 Cemetery Fund	2.00	0.506663	5,089		5,089	2,499	7,587
440 Stormwater Fund	5.00	1.266657	12,722		12,722	6,246	18,968
490 Utilites - Sewer*	9.00	2.279982	22,899		22,899	11,244	34,143
490 Utilites - Water*	52.25	13.236562	132,942		132,942	65,275	198,217
530 Fleet Services Fund	6.00	1.519988	15,266		15,266	7,496	22,762
570 General Liability - Self Insurance	2.00	0.506663	5,089		5,089	2,499	7,587
Schedule .4 Total for Human Resources	394.74	100.000000	1,004,358		1,004,358	429,889	1,434,247

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources
City Commission	15,266	15,266
City Manager	12,722	12,722
Budget & Program Monitoring	10,177	10,177
Procurement	10,177	10,177
City Attorney	15,266	15,266
Finance	24,502	24,502
Innovation Technology	27,988	27,988
Human Resources	12,722	12,722
City Clerk	15,174	15,174
Facilities Maintenance	49,317	49,317
001-2110 Police Administration	102,428	102,428
001-2120 Office Of The Chief	45,524	45,524
001-2130 Uniformed Patrol	318,665	318,665
001-2420 Licenses and Permits	18,968	18,968
001-2931 Beach Safety	23,710	23,710
001-4791 Local Grants - Police	2,845	2,845
001-4951 Parking Management	18,968	18,968
001-5020 Planning & Zoning	22,762	22,762
001-5050 Code Compliance	30,349	30,349
001-6910 Human Services	11,381	11,381
001-6912 Youth Services	28,301	28,301
001-6913 Senior Services	11,874	11,874
001-7210 Parks Administration	7,587	7,587
001-7221 Foster Park	2,390	2,390
001-7222 Johnson Park	25,607	25,607
001-7231 BF James Pool	10,926	10,926
001-7240 Parks Maintenance	13,771	13,771
001-7241 Parks Landscape	45,524	45,524
001-7270 Facilities Operations	23,255	23,255
130 Community Redevelopment Agency	34,143	34,143
160 Transportation Fund	15,174	15,174
170 Permits And Inspections Fund	64,492	64,492
410 Sanitation Fund	73,027	73,027
420 Cemetery Fund	7,587	7,587
440 Stormwater Fund	18,968	18,968
490 Utilites - Sewer*	34,143	34,143
490 Utilites - Water*	198,217	198,217
530 Fleet Services Fund	22,762	22,762
570 General Liability - Self Insurance	7,587	7,587
Direct Bill	0	0
Total	1,434,247	1,434,247

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department City Clerk

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

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

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

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

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department City Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	480,746			480,746
Inbound Costs:				
Depreciation Expense	4,586		4,586	
City Commission	1,310	1,057	2,366	
City Manager	13,389	2,223	15,612	
Budget & Program Monitoring	4,088	809	4,897	
Procurement	4,972	1,004	5,977	
City Attorney	9,454	1,605	11,059	
Finance	14,803	2,462	17,265	
Innovation Technology	28,564	2,137	30,701	
Human Resources	10,177	4,997	15,174	
City Clerk		3,396	3,396	
Facilities Maintenance		8,262	8,262	
Custodial Services		479	479	
Non Departmental		4,124	4,124	
General Fund Transactions		55	55	
Total Allocated Additions:	91,344	32,609	123,953	123,953
Total To Be Allocated:	572,090	32,609		604,699

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department City Clerk

	Total	G&A	City Clerk	Commission Agenda / Minutes
Other Expense & Cost				
512000 Regular Salaries & Wages	297,517	115,229	106,957	75,331
515150 Auto/Travel Allowances	2,400	929	863	608
515155 Phone Allowance	840	325	302	213
515200 Sick Leave Buyback	2,178	844	783	551
515300 Payouts - Sick Leave	317	123	114	80
515350 Payouts - Vacation Pay	3,381	1,310	1,215	856
521050 Taxes - Social Security	18,697	7,241	6,722	4,734
521100 Taxes - Medicare	4,373	1,694	1,572	1,107
522150 Pensions - General Employees	21,028	8,144	7,560	5,324
522201 Pension - FRS	53,025	20,537	19,062	13,426
522300 Pensions - 401(A) Match Pgm	3,069	1,189	1,103	777
523050 Health Insurance	39,490	15,294	14,197	9,999
523100 Dental Insurance	1,872	725	673	474
523150 Life Insurance	270	105	97	68
523200 Long-Term Disability Insurance	216	83	78	55
524000 Workers' Compensation	470	182	169	119
531050 Filing Fees	8,961	0	8,961	0
531100 Codification Of City Ord	4,114	0	4,114	0
534010 Outside Services	561	217	202	142
534070 Special Services	1,390	538	500	352
539055 Credit Card Fees	1,105	428	397	280
548010 Advertising	9,739	0	0	9,739
551000 Office Supplies	2,358	913	848	597
554030 Dues & Memberships	1,330	515	478	337
555020 Meetings & Seminars	2,045	792	735	518
Departmental Total				
Expenditures Per Financial Statement	480,746			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	480,746	177,357	177,702	125,687
Allocation Step 1				
Inbound - All Others	91,344	91,344	0	0
Reallocate Admin Costs		(268,701)	157,385	111,317
Unallocated Costs	0	0	0	0
1st Allocation	572,090	0	335,087	237,004
Allocation Step 2				
Inbound - All Others	32,609	32,609	0	0
Reallocate Admin Costs		(32,609)	19,100	13,509
Unallocated Costs	0	0	0	0
2nd Allocation	32,609	0	19,100	13,509
Total For City Clerk				
Schedule .3 Total	604,699	0	354,187	250,513

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department City Clerk

Activity - City Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	6.00	1.519988	5,093		5,093		5,093
City Manager	5.00	1.266657	4,244		4,244		4,244
Budget & Program Monitoring	4.00	1.013325	3,396		3,396		3,396
Procurement	4.00	1.013325	3,396		3,396		3,396
City Attorney	6.00	1.519988	5,093		5,093		5,093
Finance	9.63	2.439580	8,175		8,175		8,175
Innovation Technology	11.00	2.786644	9,338		9,338		9,338
Human Resources	5.00	1.266657	4,244		4,244		4,244
City Clerk	4.00	1.013325	3,396		3,396		3,396
Facilities Maintenance	13.00	3.293307	11,035		11,035	730	11,765
001-2110 Police Administration	27.00	6.839945	22,920		22,920	1,516	24,436
001-2120 Office Of The Chief	12.00	3.039976	10,187		10,187	674	10,860
001-2130 Uniformed Patrol	84.00	21.279825	71,306		71,306	4,718	76,023
001-2420 Licenses and Permits	5.00	1.266657	4,244		4,244	281	4,525
001-2931 Beach Safety	6.25	1.583321	5,306		5,306	351	5,656
001-4791 Local Grants - Police	0.75	0.189998	637		637	42	679
001-4951 Parking Management	5.00	1.266657	4,244		4,244	281	4,525
001-5020 Planning & Zoning	6.00	1.519988	5,093		5,093	337	5,430
001-5050 Code Compliance	8.00	2.026650	6,791		6,791	449	7,240
001-6910 Human Services	3.00	0.759994	2,547		2,547	168	2,715
001-6912 Youth Services	7.46	1.889852	6,333		6,333	419	6,752
001-6913 Senior Services	3.13	0.792927	2,657		2,657	176	2,833
001-7210 Parks Administration	2.00	0.506663	1,698		1,698	112	1,810
001-7221 Foster Park	0.63	0.159599	535		535	35	570
001-7222 Johnson Park	6.75	1.709986	5,730		5,730	379	6,109
001-7231 BF James Pool	2.88	0.729594	2,445		2,445	162	2,606
001-7240 Parks Maintenance	3.63	0.919593	3,081		3,081	204	3,285
001-7241 Parks Landscape	12.00	3.039976	10,187		10,187	674	10,860
001-7270 Facilities Operations	6.13	1.552921	5,204		5,204	344	5,548
130 Community Redevelopment Agency	9.00	2.279982	7,640		7,640	505	8,145
160 Transportation Fund	4.00	1.013325	3,396		3,396	225	3,620
170 Permits And Inspections Fund	17.00	4.306632	14,431		14,431	955	15,386
410 Sanitation Fund	19.25	4.876628	16,341		16,341	1,081	17,422
420 Cemetery Fund	2.00	0.506663	1,698		1,698	112	1,810
440 Stormwater Fund	5.00	1.266657	4,244		4,244	281	4,525
490 Utilites - Sewer*	9.00	2.279982	7,640		7,640	505	8,145
490 Utilites - Water*	52.25	13.236562	44,354		44,354	2,934	47,288
530 Fleet Services Fund	6.00	1.519988	5,093		5,093	337	5,430
570 General Liability - Self Insurance	2.00	0.506663	1,698		1,698	112	1,810
Schedule .4 Total for City Clerk	394.74	100.000000	335,087		335,087	19,100	354,187

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department City Clerk

Activity - Commission Agenda / Minutes

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	125	22.123891	52,434		52,434		52,434
City Manager	57	10.088496	23,910		23,910		23,910
Budget & Program Monitoring	59	10.442478	24,749		24,749		24,749
Procurement	19	3.362832	7,970		7,970		7,970
City Attorney	34	6.017699	14,262		14,262		14,262
Finance	18	3.185841	7,551		7,551		7,551
Innovation Technology	19	3.362832	7,970		7,970		7,970
Human Resources	12	2.123894	5,034		5,034		5,034
Department of Public Works	119	21.061947	49,918		49,918	7,242	57,159
001-2110 Police Administration	30	5.309735	12,584		12,584	1,826	14,410
001-6910 Human Services	11	1.946903	4,614		4,614	669	5,284
001-7210 Parks Administration	11	1.946903	4,614		4,614	669	5,284
130 Community Redevelopment Agency	47	8.318584	19,715		19,715	2,860	22,575
570 General Liability - Self Insurance	4	0.707965	1,678		1,678	243	1,921
Schedule .4 Total for Commission Agenda / Minutes	565	100.000000	237,004		237,004	13,509	250,513

Allocation Basis: Total Number of Agenda Items Per Organization

Allocation Source: Agenda Items Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department City Clerk

Receiving Department	Total	City Clerk	Commission Agenda / Minutes
City Commission	57,528	5,093	52,434
City Manager	28,155	4,244	23,910
Budget & Program Monitoring	28,145	3,396	24,749
Procurement	11,366	3,396	7,970
City Attorney	19,355	5,093	14,262
Finance	15,725	8,175	7,551
Innovation Technology	17,308	9,338	7,970
Human Resources	9,278	4,244	5,034
City Clerk	3,396	3,396	0
Facilities Maintenance	11,765	11,765	0
Department of Public Works	57,159	0	57,159
001-2110 Police Administration	38,846	24,436	14,410
001-2120 Office Of The Chief	10,860	10,860	0
001-2130 Uniformed Patrol	76,023	76,023	0
001-2420 Licenses and Permits	4,525	4,525	0
001-2931 Beach Safety	5,656	5,656	0
001-4791 Local Grants - Police	679	679	0
001-4951 Parking Management	4,525	4,525	0
001-5020 Planning & Zoning	5,430	5,430	0
001-5050 Code Compliance	7,240	7,240	0
001-6910 Human Services	7,999	2,715	5,284
001-6912 Youth Services	6,752	6,752	0
001-6913 Senior Services	2,833	2,833	0
001-7210 Parks Administration	7,094	1,810	5,284
001-7221 Foster Park	570	570	0
001-7222 Johnson Park	6,109	6,109	0
001-7231 BF James Pool	2,606	2,606	0
001-7240 Parks Maintenance	3,285	3,285	0
001-7241 Parks Landscape	10,860	10,860	0
001-7270 Facilities Operations	5,548	5,548	0
130 Community Redevelopment Agency	30,721	8,145	22,575
160 Transportation Fund	3,620	3,620	0
170 Permits And Inspections Fund	15,386	15,386	0
410 Sanitation Fund	17,422	17,422	0
420 Cemetery Fund	1,810	1,810	0
440 Stormwater Fund	4,525	4,525	0
490 Utilites - Sewer*	8,145	8,145	0
490 Utilites - Water*	47,288	47,288	0
530 Fleet Services Fund	5,430	5,430	0
570 General Liability - Self Insurance	3,731	1,810	1,921
Direct Bill	0	0	0
Total	604,699	354,187	250,513

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Facilities Maintenance

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

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

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

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Facilities Maintenance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	916,501			916,501
Deductions:				
565000 Construction In Progress	-49,000			
Total Deductions:	-49,000			-49,000
Inbound Costs:				
Depreciation Expense	3,266		3,266	
City Commission	2,497	2,014	4,511	
City Manager	43,515	7,225	50,740	
Budget & Program Monitoring	3,066	607	3,673	
Procurement	14,169	2,811	16,980	
City Attorney	30,726	5,215	35,942	
Finance	26,399	4,385	30,784	
Innovation Technology	92,833	6,944	99,777	
Human Resources	33,077	16,241	49,317	
City Clerk	11,035	730	11,765	
Facilities Maintenance		4,072	4,072	
Custodial Services		124,774	124,774	
Non Departmental		1,352	1,352	
Department of Public Works		53,949	53,949	
General Fund Transactions		105	105	
Total Allocated Additions:	260,583	230,424	491,007	491,007
Total To Be Allocated:	1,128,084	230,424		1,358,508

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Facilities Maintenance

	Total	G&A	Facilities Maintenance	City Hall
Other Expense & Cost				
512000 Regular Salaries & Wages	422,040	0	282,429	139,611
514000 Overtime Pay	3,594	0	2,405	1,189
515155 Phone Allowance	1,260	0	843	417
515200 Sick Leave Buyback	3,986	0	2,667	1,319
515300 Payouts - Sick Leave	44	0	29	15
515350 Payouts - Vacation Pay	242	0	162	80
521050 Taxes - Social Security	25,583	0	17,120	8,463
521100 Taxes - Medicare	5,983	0	4,004	1,979
522150 Pensions - General Employees	70,006	0	46,848	23,158
522201 Pension - FRS	13,847	0	9,266	4,581
522300 Pensions - 401(A) Match Pgm	3,761	0	2,517	1,244
523050 Health Insurance	99,625	0	66,669	32,956
523100 Dental Insurance	1,642	0	1,099	543
523150 Life Insurance	486	0	325	161
523200 Long-Term Disability Insurance	389	0	260	129
524000 Workers' Compensation	3,363	0	2,251	1,112
534010 Outside Services	137,027	0	91,698	45,329
544010 Uniforms Rented	1,209	0	809	400
549532 Operation & Maintenance	30,394	0	20,340	10,054
552150 Motor Vehicle Gas	11,860	0	7,937	3,923
552200 Uniforms Purchased	1,830	0	1,225	605
552210 Building Supplies/Materials	24,157	0	16,166	7,991
552250 Machinery & Equip. Parts	173	0	116	57
555040 General Employee Training	5,000	0	3,346	1,654
*565000 Construction In Progress	49,000	0	0	0
Departmental Total				
Expenditures Per Financial Statement	916,501			
Deductions				
*Total Disallowed Costs	(49,000)	0	0	0
Functional Cost	867,501	0	580,531	286,970
Allocation Step 1				
Inbound - All Others	260,583	260,583	0	0
Reallocate Admin Costs		(260,583)	174,382	86,201
Unallocated Costs	0	0	0	0
1st Allocation	1,128,084	0	754,913	373,171
Allocation Step 2				
Inbound - All Others	230,424	230,424	0	0
Reallocate Admin Costs		(230,424)	154,199	76,224
Unallocated Costs	0	0	0	0
2nd Allocation	230,424	0	154,199	76,224
Total For Facilities Maintenance				
Schedule .3 Total	1,358,508	0	909,112	449,395

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance

Activity - Facilities Maintenance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	702.39	0.179777	1,357		1,357		1,357
Facilities Maintenance	2,107.40	0.539389	4,072		4,072		4,072
Department of Public Works	130,132.42	33.307386	251,442		251,442	51,732	303,174
001-2110 Police Administration	27,522.84	7.044470	53,180		53,180	10,941	64,121
001-2220 Fire Suppression	65,864.08	16.857908	127,263		127,263	26,183	153,446
001-2270 Ocean Rescue	4,419.22	1.131099	8,539		8,539	1,757	10,296
001-7220 Special Events / CCC	1,809.54	0.463152	3,496		3,496	719	4,216
001-7223 Bluesten Park	2,998.29	0.767412	5,793		5,793	1,192	6,985
120 3 Islands Safe Neighrhood Fund	3,967.67	1.015525	7,666		7,666	1,577	9,244
121 Golden Isles Safe Neighborhood Fund	317.98	0.081387	614		614	126	741
160 Transportation Fund	84,556.06	21.642120	163,379		163,379	33,614	196,993
347 Developer Agreement Fund	9,381.90	2.401297	18,128		18,128	3,730	21,857
420 Cemetery Fund	2,513.88	0.643427	4,857		4,857	999	5,857
490 Utilitites - Sewer*	226.74	0.058034	438		438	90	528
490 Utilitites - Water*	54,131.35	13.854917	104,593		104,593	21,519	126,112
530 Fleet Services Fund	49.62	0.012700	96		96	20	116
Schedule .4 Total for Facilities Maintenance	390,701.38	100.000000	754,913		754,913	154,199	909,112

Allocation Basis: Total Work Order Costs Per Organization
Allocation Source: Facilities Maintenance Work Order Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Facilities Maintenance

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	3,899	12.528920	46,754		46,754		46,754
Procurement	820	2.634961	9,833		9,833		9,833
City Attorney	1,312	4.215938	15,733		15,733		15,733
Finance	2,388	7.673522	28,635		28,635		28,635
Innovation Technology	1,333	4.283419	15,984		15,984		15,984
Human Resources	1,184	3.804627	14,198		14,198		14,198
City Clerk	689	2.214010	8,262		8,262		8,262
001-1920 Office of Capital Improvement	405	1.301414	4,856		4,856	1,584	6,440
001-5010 Development Svcs - Admin	5,265	16.918380	63,135		63,135	20,586	83,720
001-7220 Special Events / CCC	12,500	40.167097	149,892		149,892	48,874	198,766
130 Community Redevelopment Agency	1,325	4.257712	15,889		15,889	5,181	21,069
Schedule .4 Total for City Hall	31,120	100.000000	373,171		373,171	76,224	449,395

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Facilities Maintenance

Receiving Department	Total	Facilities Maintenance	City Hall
City Commission	1,357	1,357	0
City Manager	46,754	0	46,754
Procurement	9,833	0	9,833
City Attorney	15,733	0	15,733
Finance	28,635	0	28,635
Innovation Technology	15,984	0	15,984
Human Resources	14,198	0	14,198
City Clerk	8,262	0	8,262
Facilities Maintenance	4,072	4,072	0
Department of Public Works	303,174	303,174	0
001-1920 Office of Capital Improvement	6,440	0	6,440
001-2110 Police Administration	64,121	64,121	0
001-2220 Fire Suppression	153,446	153,446	0
001-2270 Ocean Rescue	10,296	10,296	0
001-5010 Development Svcs - Admin	83,720	0	83,720
001-7220 Special Events / CCC	202,982	4,216	198,766
001-7223 Bluesten Park	6,985	6,985	0
120 3 Islands Safe Neighborhood Fund	9,244	9,244	0
121 Golden Isles Safe Neighborhood Fund	741	741	0
130 Community Redevelopment Agency	21,069	0	21,069
160 Transportation Fund	196,993	196,993	0
347 Developer Agreement Fund	21,857	21,857	0
420 Cemetery Fund	5,857	5,857	0
490 Utilitites - Sewer*	528	528	0
490 Utilitites - Water*	126,112	126,112	0
530 Fleet Services Fund	116	116	0
Direct Bill	0	0	0
Total	1,358,508	909,112	449,395

**Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Custodial Services**

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

For cost allocation plan purposes, the **Custodial Services** cost pool is functionalized as follows

Custodial Services - Costs identified to this program are representative of staff compensation and operational expenditures to provide routine janitorial services. These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Custodial Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	157,049			157,049
Inbound Costs:				
City Commission	428	345	773	
Budget & Program Monitoring	1,022	202	1,224	
Finance	7,842	1,304	9,146	
General Fund Transactions		18	18	
Total Allocated Additions:	9,291	1,869	11,161	11,161
Total To Be Allocated:	166,340	1,869		168,210

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Custodial Services

	Total	G&A	Custodial Services
<hr/>			
Other Expense & Cost			
512000 Regular Salaries & Wages	26,147	0	26,147
514000 Overtime Pay	8	0	8
515300 Payouts - Sick Leave	33	0	33
515350 Payouts - Vacation Pay	8	0	8
521050 Taxes - Social Security	1,485	0	1,485
521100 Taxes - Medicare	347	0	347
522201 Pension - FRS	3,072	0	3,072
522300 Pensions - 401(A) Match Pgm	282	0	282
523050 Health Insurance	11,331	0	11,331
523100 Dental Insurance	42	0	42
523150 Life Insurance	58	0	58
523200 Long-Term Disability Insurance	46	0	46
524000 Workers' Compensation	208	0	208
531010 Professional Services	101,328	0	101,328
544010 Uniforms Rented	150	0	150
549532 Operation & Maintenance	6,583	0	6,583
552040 Janitorial Supplies	4,884	0	4,884
552150 Motor Vehicle Gas	677	0	677
552200 Uniforms Purchased	360	0	360
Departmental Total			
Expenditures Per Financial Statement	157,049		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	157,049	0	157,049
Allocation Step 1			
Inbound - All Others	9,291	9,291	0
Reallocate Admin Costs		(9,291)	9,291
Unallocated Costs	0	0	0
1st Allocation	166,340	0	166,340
Allocation Step 2			
Inbound - All Others	1,869	1,869	0
Reallocate Admin Costs		(1,869)	1,869
Unallocated Costs	0	0	0
2nd Allocation	1,869	0	1,869
Total For Custodial Services			
Schedule .3 Total	168,210	0	168,210

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Custodial Services

Activity - Custodial Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	3,054	0.400000	665		665		665
Procurement	3,044	0.398690	663		663		663
City Attorney	360	0.047151	78		78		78
Finance	3,274	0.428815	713		713		713
Innovation Technology	4,466	0.584938	973		973		973
City Clerk	2,200	0.288147	479		479		479
Facilities Maintenance	572,711	75.011262	124,774		124,774		124,774
001-1920 Office of Capital Improvement	7,263	0.951277	1,582		1,582	78	1,660
001-2110 Police Administration	18,358	2.404453	4,000		4,000	197	4,196
001-2120 Office Of The Chief	24,491	3.207728	5,336		5,336	263	5,598
001-2210 Fire Administration	2,574	0.337132	561		561	28	588
001-5010 Development Svcs - Admin	20,011	2.620956	4,360		4,360	215	4,574
001-5020 Planning & Zoning	2,021	0.264702	440		440	22	462
001-7210 Parks Administration	6,416	0.840341	1,398		1,398	69	1,467
001-7221 Foster Park	310	0.040602	68		68	3	71
001-7223 Bluesten Park	1,985	0.259987	432		432	21	454
001-7240 Parks Maintenance	2,031	0.266012	443		443	22	464
130 Community Redevelopment Agency	3,708	0.485658	808		808	40	848
347 Developer Agreement Fund	5,702	0.746824	1,242		1,242	61	1,303
410 Sanitation Fund	205	0.026850	45		45	2	47
420 Cemetery Fund	2,356	0.308579	513		513	25	539
440 Stormwater Fund	6,852	0.897446	1,493		1,493	73	1,566
490 Utilites - Sewer*	3,961	0.518795	863		863	42	905
490 Utilites - Water*	57,635	7.548789	12,557		12,557	618	13,175
530 Fleet Services Fund	50	0.006549	11		11	1	11
570 General Liability - Self Insurance	8,462	1.108317	1,844		1,844	91	1,934
Schedule .4 Total for Custodial Services	763,500	100.000000	166,340		166,340	1,869	168,210

Allocation Basis: Total Work Order Costs Per Organization
Allocation Source: Custodial Services Work Order Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Custodial Services

Receiving Department	Total	Custodial Services
City Manager	665	665
Procurement	663	663
City Attorney	78	78
Finance	713	713
Innovation Technology	973	973
City Clerk	479	479
Facilities Maintenance	124,774	124,774
001-1920 Office of Capital Improvement	1,660	1,660
001-2110 Police Administration	4,196	4,196
001-2120 Office Of The Chief	5,598	5,598
001-2210 Fire Administration	588	588
001-5010 Development Svcs - Admin	4,574	4,574
001-5020 Planning & Zoning	462	462
001-7210 Parks Administration	1,467	1,467
001-7221 Foster Park	71	71
001-7223 Bluesten Park	454	454
001-7240 Parks Maintenance	464	464
130 Community Redevelopment Agency	848	848
347 Developer Agreement Fund	1,303	1,303
410 Sanitation Fund	47	47
420 Cemetery Fund	539	539
440 Stormwater Fund	1,566	1,566
490 Utilitites - Sewer*	905	905
490 Utilitites - Water*	13,175	13,175
530 Fleet Services Fund	11	11
570 General Liability - Self Insurance	1,934	1,934
Direct Bill	0	0
Total	168,210	168,210

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Non Departmental

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

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

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

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

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

General Government - Cost identified to this function are considered costs of general government and are not allocated within the cost allocation plan.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Non Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,216,863			2,216,863
Deductions:				
534050 Ongoing Programs	-48,443			
544020 Copiers/Office Equip Leases	-26,691			
544060 Equipment Lease/Purchase	-261,516			
552070 Small Furniture & Fixtures	-399			
552270 Disaster Preparedness	-13,051			
555040 General Employee Training	-40,228			
564010 Passenger Vehicles	-617,945			
564070 Computer Hardware >\$1000	-361,958			
Total Deductions:	-1,370,231			-1,370,231
Inbound Costs:				
Depreciation Expense	6,621		6,621	
City Commission	6,039	4,872	10,911	
Budget & Program Monitoring	10,475	2,073	12,548	
Procurement	383	76	459	
Finance	12,288	2,024	14,312	
General Fund Transactions		253	253	
Total Allocated Additions:	35,806	9,298	45,104	45,104
Total To Be Allocated:	882,438	9,298		891,736

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Non Departmental

	Total	G&A	Division Related	Municipal Complex	City Wide
Other Expense & Cost					
522050 Pensions - Prof/Mgmt	346,604	0	346,604	0	0
531010 Professional Services	7,024	0	7,024	0	0
534010 Outside Services	235,785	0	24,380	0	0
*534050 Ongoing Programs	48,443	0	0	0	0
543010 Electricity	131,441	0	0	131,441	0
543020 Water & Sewer	105,319	0	0	105,319	0
*544020 Copiers/Office Equip Leases	26,691	0	0	0	0
*544060 Equipment Lease/Purchase	261,516	0	0	0	0
547000 Printing & Binding	5,243	0	0	0	5,243
*552070 Small Furniture & Fixtures	399	0	0	0	0
552230 City Mgr Proj/Pgm Supplies	11,115	0	2,615	0	0
*552270 Disaster Preparedness	13,051	0	0	0	0
555030 Tuition Reimbursement	4,101	0	4,101	0	0
*555040 General Employee Training	40,228	0	0	0	0
*564010 Passenger Vehicles	617,945	0	0	0	0
*564070 Computer Hardware >\$1000	361,958	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,216,863				
Deductions					
*Total Disallowed Costs	(1,370,231)	0	0	0	0
Functional Cost	846,632	0	384,724	236,760	5,243
Allocation Step 1					
Inbound - All Others	35,806	0	0	0	35,806
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(219,905)	0	0	0	0
1st Allocation	662,533	0	384,724	236,760	41,049
Allocation Step 2					
Inbound - All Others	9,298	0	0	0	9,298
2nd Allocation	9,298	0	0	0	9,298
Total For Non Departmental					
Schedule .3 Total	671,831	0	384,724	236,760	50,347

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Non Departmental

	General Government**
<hr/>	
Other Expense & Cost	
522050 Pensions - Prof/Mgmt	0
531010 Professional Services	0
534010 Outside Services	211,405
*534050 Ongoing Programs	0
543010 Electricity	0
543020 Water & Sewer	0
*544020 Copiers/Office Equip Leases	0
*544060 Equipment Lease/Purchase	0
547000 Printing & Binding	0
*552070 Small Furniture & Fixtures	0
552230 City Mgr Proj/Pgm Supplies	8,500
*552270 Disaster Preparedness	0
555030 Tuition Reimbursement	0
*555040 General Employee Training	0
*564010 Passenger Vehicles	0
*564070 Computer Hardware >\$1000	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	219,905
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(219,905)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
2nd Allocation	0
Total For Non Departmental	
Schedule .3 Total	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - Division Related

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	2,614.99	0.615368	2,367		2,367		2,367
Innovation Technology	4,100.94	0.965047	3,713		3,713		3,713
Human Resources	411,206.87	96.766556	372,284		372,284		372,284
160 Transportation Fund	7,024.50	1.653029	6,360		6,360		6,360
Schedule .4 Total for Division Related	424,947.30	100.000000	384,724		384,724	0	384,724

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Non Departmental Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - Municipal Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	3,899	8.862975	20,984		20,984		20,984
Procurement	820	1.863975	4,413		4,413		4,413
City Attorney	1,312	2.982360	7,061		7,061		7,061
Finance	2,388	5.428260	12,852		12,852		12,852
Innovation Technology	1,333	3.030096	7,174		7,174		7,174
Human Resources	1,184	2.691398	6,372		6,372		6,372
City Clerk	689	1.566194	3,708		3,708		3,708
001-1920 Office of Capital Improvement	405	0.920622	2,180		2,180		2,180
001-2110 Police Administration	12,872	29.259867	69,276		69,276		69,276
001-5010 Development Svcs - Admin	5,265	11.968085	28,336		28,336		28,336
001-7220 Special Events / CCC	12,500	28.414257	67,274		67,274		67,274
130 Community Redevelopment Agency	1,325	3.011911	7,131		7,131		7,131
Schedule .4 Total for Municipal Complex	43,992	100.000000	236,760		236,760	0	236,760

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - City Wide

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	6.00	1.519988	624		624		624
City Manager	5.00	1.266657	520		520		520
Budget & Program Monitoring	4.00	1.013325	416		416		416
Procurement	4.00	1.013325	416		416		416
City Attorney	6.00	1.519988	624		624		624
Finance	9.63	2.439580	1,001		1,001		1,001
Innovation Technology	11.00	2.786644	1,144		1,144		1,144
Human Resources	5.00	1.266657	520		520		520
City Clerk	4.00	1.013325	416		416		416
Facilities Maintenance	13.00	3.293307	1,352		1,352		1,352
001-2110 Police Administration	27.00	6.839945	2,808		2,808	767	3,575
001-2120 Office Of The Chief	12.00	3.039976	1,248		1,248	341	1,589
001-2130 Uniformed Patrol	84.00	21.279825	8,735		8,735	2,388	11,123
001-2420 Licenses and Permits	5.00	1.266657	520		520	142	662
001-2931 Beach Safety	6.25	1.583321	650		650	178	828
001-4791 Local Grants - Police	0.75	0.189998	78		78	21	99
001-4951 Parking Management	5.00	1.266657	520		520	142	662
001-5020 Planning & Zoning	6.00	1.519988	624		624	171	794
001-5050 Code Compliance	8.00	2.026650	832		832	227	1,059
001-6910 Human Services	3.00	0.759994	312		312	85	397
001-6912 Youth Services	7.46	1.889852	776		776	212	988
001-6913 Senior Services	3.13	0.792927	325		325	89	414
001-7210 Parks Administration	2.00	0.506663	208		208	57	265
001-7221 Foster Park	0.63	0.159599	66		66	18	83
001-7222 Johnson Park	6.75	1.709986	702		702	192	894
001-7231 BF James Pool	2.88	0.729594	300		300	82	381
001-7240 Parks Maintenance	3.63	0.919593	378		378	103	481
001-7241 Parks Landscape	12.00	3.039976	1,248		1,248	341	1,589
001-7270 Facilities Operations	6.13	1.552921	637		637	174	812
130 Community Redevelopment Agency	9.00	2.279982	936		936	256	1,192
160 Transportation Fund	4.00	1.013325	416		416	114	530
170 Permits And Inspections Fund	17.00	4.306632	1,768		1,768	483	2,251
410 Sanitation Fund	19.25	4.876628	2,002		2,002	547	2,549
420 Cemetery Fund	2.00	0.506663	208		208	57	265
440 Stormwater Fund	5.00	1.266657	520		520	142	662
490 Utilitites - Sewer*	9.00	2.279982	936		936	256	1,192
490 Utilitites - Water*	52.25	13.236562	5,434		5,434	1,485	6,919
530 Fleet Services Fund	6.00	1.519988	624		624	171	794
570 General Liability - Self Insurance	2.00	0.506663	208		208	57	265
Schedule .4 Total for City Wide	394.74	100.000000	41,049		41,049	9,298	50,347

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Non Departmental

Receiving Department	Total	Division Related	Municipal Complex	City Wide
City Commission	624	0	0	624
City Manager	23,871	2,367	20,984	520
Budget & Program Monitoring	416	0	0	416
Procurement	4,829	0	4,413	416
City Attorney	7,685	0	7,061	624
Finance	13,853	0	12,852	1,001
Innovation Technology	12,031	3,713	7,174	1,144
Human Resources	379,176	372,284	6,372	520
City Clerk	4,124	0	3,708	416
Facilities Maintenance	1,352	0	0	1,352
001-1920 Office of Capital Improvement	2,180	0	2,180	0
001-2110 Police Administration	72,851	0	69,276	3,575
001-2120 Office Of The Chief	1,589	0	0	1,589
001-2130 Uniformed Patrol	11,123	0	0	11,123
001-2420 Licenses and Permits	662	0	0	662
001-2931 Beach Safety	828	0	0	828
001-4791 Local Grants - Police	99	0	0	99
001-4951 Parking Management	662	0	0	662
001-5010 Development Svcs - Admin	28,336	0	28,336	0
001-5020 Planning & Zoning	794	0	0	794
001-5050 Code Compliance	1,059	0	0	1,059
001-6910 Human Services	397	0	0	397
001-6912 Youth Services	988	0	0	988
001-6913 Senior Services	414	0	0	414
001-7210 Parks Administration	265	0	0	265
001-7220 Special Events / CCC	67,274	0	67,274	0
001-7221 Foster Park	83	0	0	83
001-7222 Johnson Park	894	0	0	894
001-7231 BF James Pool	381	0	0	381
001-7240 Parks Maintenance	481	0	0	481
001-7241 Parks Landscape	1,589	0	0	1,589
001-7270 Facilities Operations	812	0	0	812
130 Community Redevelopment Agency	8,323	0	7,131	1,192
160 Transportation Fund	6,889	6,360	0	530
170 Permits And Inspections Fund	2,251	0	0	2,251
410 Sanitation Fund	2,549	0	0	2,549
420 Cemetery Fund	265	0	0	265
440 Stormwater Fund	662	0	0	662
490 Utilitites - Sewer*	1,192	0	0	1,192
490 Utilitites - Water*	6,919	0	0	6,919
530 Fleet Services Fund	794	0	0	794
570 General Liability - Self Insurance	265	0	0	265
Direct Bill	0	0	0	0
Total	671,831	384,724	236,760	50,347

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department Department of Public Works

The Department of Public Works is responsible for the maintenance and beautification of city facilities, quality water, efficient sanitation and recycling, sewer and stormwater services, cemetery services, fleet maintenance, engineering and project management and sustainability programs. No actual expenditures are included for cost allocation purposes.

For cost allocation purposes, costs identified to the **Department of Public Works** cost pool are functionalized as follows:

Public Works- Indirect costs identified to this program are representative of allocated indirect costs to support the Department of Public Works (DPW). These costs are allocated based on the total number of full-time equivalent (FTE) employees per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department Department of Public Works

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
Depreciation Expense	352		352	
Procurement	7,754	1,606	9,360	
City Attorney	149,104		149,104	
City Clerk	49,918	7,242	57,159	
Facilities Maintenance	251,442	51,732	303,174	
Total Allocated Additions:	458,569	60,579	519,148	519,148
Total To Be Allocated:	458,569	60,579		519,148

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Department of Public Works

	Total	G&A	Public Works
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	458,569	458,569	0
Reallocate Admin Costs		(458,569)	458,569
Unallocated Costs	0	0	0
1st Allocation	458,569	0	458,569
Allocation Step 2			
Inbound - All Others	60,579	60,579	0
Reallocate Admin Costs		(60,579)	60,579
Unallocated Costs	0	0	0
2nd Allocation	60,579	0	60,579
Total For Department of Public Works			
Schedule .3 Total	519,148	0	519,148

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Department of Public Works

Activity - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Maintenance	13.00	11.764706	53,949		53,949		53,949
160 Transportation Fund	4.00	3.619910	16,600		16,600	2,485	19,085
410 Sanitation Fund	19.25	17.420813	79,886		79,886	11,961	91,847
420 Cemetery Fund	2.00	1.809955	8,300		8,300	1,243	9,543
440 Stormwater Fund	5.00	4.524887	20,750		20,750	3,107	23,856
490 Utilitites - Sewer*	9.00	8.144796	37,350		37,350	5,592	42,941
490 Utilitites - Water*	52.25	47.285069	216,835		216,835	32,464	249,299
530 Fleet Services Fund	6.00	5.429864	24,900		24,900	3,728	28,628
Schedule .4 Total for Public Works	110.50	100.000000	458,569		458,569	60,579	519,148

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department Department of Public Works

Receiving Department	Total	Public Works
Facilities Maintenance	53,949	53,949
160 Transportation Fund	19,085	19,085
410 Sanitation Fund	91,847	91,847
420 Cemetery Fund	9,543	9,543
440 Stormwater Fund	23,856	23,856
490 Utilites - Sewer*	42,941	42,941
490 Utilites - Water*	249,299	249,299
530 Fleet Services Fund	28,628	28,628
Direct Bill	0	0
Total	519,148	519,148

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .1 - Nature and Extent of Services
For Department General Fund Transactions

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

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

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .2 - Costs To Be Allocated
For Department General Fund Transactions

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
Budget & Program Monitoring	8,176	1,618	9,793	
Finance	1,189	190	1,379	
Total Allocated Additions:	9,364	1,808	11,172	11,172
Total To Be Allocated:	9,364	1,808		11,172

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department General Fund Transactions

	Total	G&A	General Fund Transactions
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	9,364	0	9,364
1st Allocation	9,364	0	9,364
Allocation Step 2			
Inbound - All Others	1,808	0	1,808
2nd Allocation	1,808	0	1,808
Total For General Fund Transactions			
Schedule .3 Total	11,172	0	11,172

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .4 - Detail Activity Allocations
For Department General Fund Transactions

Activity - General Fund Transactions

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Commission	466,592.83	0.569347	53		53		53
City Manager	1,270,869.19	1.550743	145		145		145
Budget & Program Monitoring	487,839.00	0.595272	56		56		56
Procurement	538,951.62	0.657641	62		62		62
City Attorney	1,454,595.58	1.774930	166		166		166
Finance	1,104,252.38	1.347434	126		126		126
Innovation Technology	3,454,716.52	4.215523	395		395		395
Human Resources	901,637.24	1.100198	103		103		103
City Clerk	480,746.12	0.586617	55		55		55
Facilities Maintenance	916,501.45	1.118336	105		105		105
Custodial Services	157,049.15	0.191635	18		18		18
Non Departmental	2,216,862.69	2.705066	253		253		253
001-1301 Grants	193,210.81	0.235760	22		22	5	27
001-1920 Office of Capital Improvement	171,312.36	0.209039	20		20	5	24
001-2110 Police Administration	6,039,479.58	7.369509	690		690	159	849
001-2120 Office Of The Chief	2,599,663.48	3.172168	297		297	69	366
001-2130 Uniformed Patrol	15,962,899.63	19.478290	1,824		1,824	421	2,245
001-2210 Fire Administration	19,953,275.08	24.347434	2,280		2,280	527	2,807
001-2250 Fire Equipment R & R	1,114,554.40	1.360004	127		127	29	157
001-2420 Licenses and Permits	300,539.25	0.366725	34		34	8	42
001-2931 Beach Safety	534,374.32	0.652056	61		61	14	75
001-4791 Local Grants - Police	26,341.86	0.032143	3		3	1	4
001-4951 Parking Management	471,942.39	0.575875	54		54	12	66
001-5010 Development Svcs - Admin	502,135.14	0.612717	57		57	13	71
001-5020 Planning & Zoning	692,426.71	0.844915	79		79	18	97
001-5040 Building Inspections	25.54	0.000031	0		0		0
001-5050 Code Compliance	913,398.08	1.114549	104		104	24	128
001-6910 Human Services	695,476.89	0.848637	79		79	18	98
001-6912 Youth Services	757,129.11	0.923866	87		87	20	106
001-6913 Senior Services	264,474.83	0.322718	30		30	7	37
001-7210 Parks Administration	481,129.31	0.587085	55		55	13	68
001-7220 Special Events / CCC	33,526.57	0.040910	4		4	1	5
001-7221 Foster Park	55,889.47	0.068198	6		6	1	8
001-7222 Johnson Park	480,043.56	0.585760	55		55	13	68
001-7223 Bluesten Park	35,445.14	0.043251	4		4	1	5
001-7231 BF James Pool	320,249.98	0.390776	37		37	8	45
001-7240 Parks Maintenance	528,975.14	0.645467	60		60	14	74
001-7241 Parks Landscape	1,033,455.22	1.261045	118		118	27	145
001-7250 Golden Isles Tennis Complex	37,213.91	0.045409	4		4	1	5
001-7270 Facilities Operations	904,043.58	1.103134	103		103	24	127
001-7280 Historic Sites	3,927.06	0.004792	0		0	0	1
001-7515 Marina Facility	29,658.96	0.036191	3		3	1	4
001-8900 Charges To Other Funds	140,000.00	0.170831	16		16	4	20
001-9001 Transfer To Other Funds	13,225,434.74	16.137973	1,511		1,511	349	1,860
Schedule .4 Total for General Fund Transactions	81,952,265.87	100.000000	9,364		9,364	1,808	11,172

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2022
Schedule .5 - Allocation Summary
For Department General Fund Transactions

Receiving Department	Total	General Fund Transactions
City Commission	53	53
City Manager	145	145
Budget & Program Monitoring	56	56
Procurement	62	62
City Attorney	166	166
Finance	126	126
Innovation Technology	395	395
Human Resources	103	103
City Clerk	55	55
Facilities Maintenance	105	105
Custodial Services	18	18
Non Departmental	253	253
001-1301 Grants	27	27
001-1920 Office of Capital Improvement	24	24
001-2110 Police Administration	849	849
001-2120 Office Of The Chief	366	366
001-2130 Uniformed Patrol	2,245	2,245
001-2210 Fire Administration	2,807	2,807
001-2250 Fire Equipment R & R	157	157
001-2420 Licenses and Permits	42	42
001-2931 Beach Safety	75	75
001-4791 Local Grants - Police	4	4
001-4951 Parking Management	66	66
001-5010 Development Svcs - Admin	71	71
001-5020 Planning & Zoning	97	97
001-5050 Code Compliance	128	128
001-6910 Human Services	98	98
001-6912 Youth Services	106	106
001-6913 Senior Services	37	37
001-7210 Parks Administration	68	68
001-7220 Special Events / CCC	5	5
001-7221 Foster Park	8	8
001-7222 Johnson Park	68	68
001-7223 Bluesten Park	5	5
001-7231 BF James Pool	45	45
001-7240 Parks Maintenance	74	74
001-7241 Parks Landscape	145	145
001-7250 Golden Isles Tennis Complex	5	5
001-7270 Facilities Operations	127	127
001-7280 Historic Sites	1	1
001-7515 Marina Facility	4	4
001-8900 Charges To Other Funds	20	20
001-9001 Transfer To Other Funds	1,860	1,860
Direct Bill	0	0
Total	11,172	11,172

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