



Central Services Cost Allocation Plan Hallandale Beach, Florida

FY 2022 Full Cost
Allocation Plan (FCAP)

Based on actual expenditures for the
Fiscal Year ended September 30, 2020

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

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Fiscal Year ended September 30, 2020

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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All Monetary Values are US Dollars

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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, 2020
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for 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.

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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Cost Allocation Methodology and Process

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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Cost Allocation Methodology and Process

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 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.

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Cost Allocation Methodology and Process

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

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*.

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

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Cost Allocation Methodology and Process**

- 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.

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.

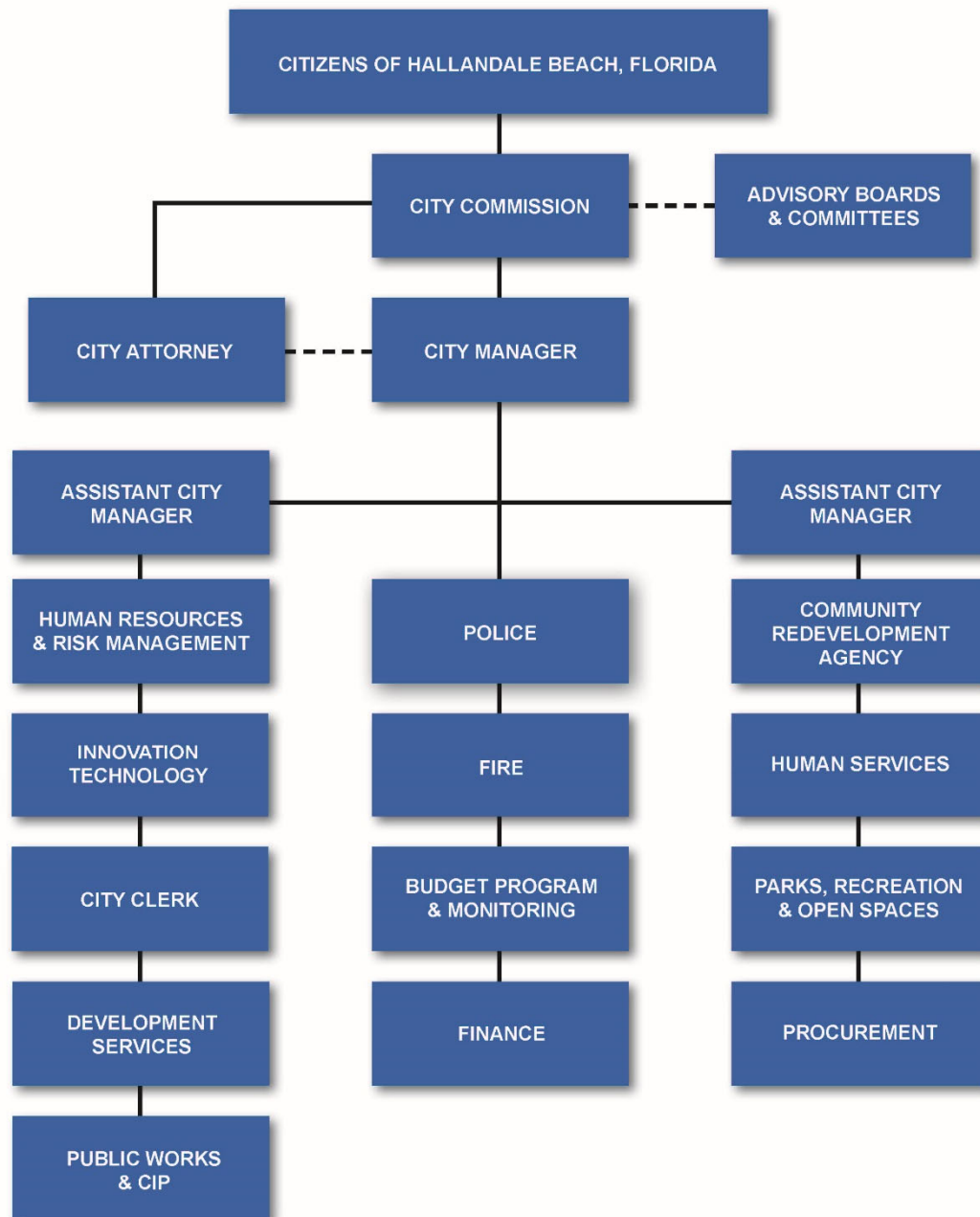
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

Hallandale Beach

ORGANIZATIONAL CHART
September 30, 2020



Section C: Cost Allocation Plan

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule A - Allocated Costs By Department

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	638	18,241	0	0
City Commission	797	260	23,184	12,581	67,285
City Manager	0	10,811	99,607	48,326	317,163
Budget & Program Monitoring	7,221	380	2,660	3,801	4,941
Procurement	861	6,460	58,905	0	0
City Attorney	0	10,461	259,202	46,760	306,886
Finance	4,413	9,717	27,038	25,594	55,275
Innovation Technology	0	18,115	166,898	80,973	531,429
Human Resources	0	10,872	100,170	48,599	318,955
City Clerk	0	3,018	26,063	8,941	58,684
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	179	5,113	0	0
Facilities Maintenance	0	4,870	64,157	0	0
Custodial Services	0	1,911	16,824	8,163	53,572
Non Departmental	0	4,639	88,128	10,275	67,435
General Fund Transactions	44	14	1,281	695	3,718
Allocated Costs for Fiscal 2020	13,337	82,345	957,471	294,707	1,785,343

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Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	001-2140 Investigative Services	001-2210 Fire Administration	001-2220 Fire Suppression	001-2230 Emergency Medical Service	001-2240 Fire Prevention
Depreciation Expense	0	0	0	0	0
City Commission	0	51,134	15,109	16,181	2,006
City Manager	0	3,279	18,559	19,965	3,676
Budget & Program Monitoring	0	27,744	16,342	17,863	10,642
Procurement	0	15,363	0	0	0
City Attorney	0	29,692	17,958	19,318	3,557
Finance	113	10,938	6,751	8,244	51,362
Innovation Technology	0	5,495	31,097	33,452	6,159
Human Resources	0	3,298	18,664	20,078	3,697
City Clerk	0	3,151	3,434	3,694	680
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	0	3,232	0	0
Facilities Maintenance	0	0	17,409	0	0
Custodial Services	0	554	3,135	3,372	621
Non Departmental	0	697	3,946	4,467	782
General Fund Transactions	0	2,825	835	894	111
Allocated Costs for Fiscal 2020	113	154,171	156,470	147,526	83,291

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Schedule A - Allocated Costs By Department

Central Service Departments	001-5010				
	001-2270 Ocean Rescue	001-2931 Beach Safety	001-4791 Local Grants - Police	Development Svcs - Admin	001-5020 Planning & Zoning
Depreciation Expense	0	0	0	7,461	0
City Commission	637	1,955	43	1,358	2,240
City Manager	8,288	0	0	7,207	18,847
Budget & Program Monitoring	9,121	10,261	0	4,181	3,801
Procurement	861	0	0	7,291	6,029
City Attorney	8,020	0	0	9,174	18,237
Finance	4,664	6,303	676	7,410	32,608
Innovation Technology	13,888	0	0	12,077	31,580
Human Resources	8,335	0	0	7,248	18,954
City Clerk	1,533	0	0	56,806	3,487
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	0	0	2,091	0
Facilities Maintenance	13,323	0	0	56,985	0
Custodial Services	1,400	0	0	22,359	3,183
Non Departmental	1,762	0	0	28,917	4,007
General Fund Transactions	35	108	2	75	124
Allocated Costs for Fiscal 2020	71,869	18,628	722	230,639	143,098

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Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	001-5050 Code Compliance	001-6910 Human Services	001-7210 Parks Administration	001-7220 Special Events / CCC	001-7221 Foster Park
Depreciation Expense	0	0	0	17,713	0
City Commission	4,024	4,146	2,375	205	532
City Manager	28,830	43,389	13,550	0	10,162
Budget & Program Monitoring	2,660	5,321	1,900	380	2,280
Procurement	6,147	21,386	14,365	3,876	431
City Attorney	27,895	41,983	64,594	0	9,833
Finance	23,986	15,538	15,908	2,385	7,966
Innovation Technology	48,306	72,701	22,704	0	17,028
Human Resources	28,993	43,634	13,627	0	10,220
City Clerk	5,334	13,117	5,561	0	1,880
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	0	0	4,965	6,263
Facilities Maintenance	0	0	0	15,578	0
Custodial Services	4,870	7,329	2,289	0	1,716
Non Departmental	6,130	9,225	2,881	65,015	2,161
General Fund Transactions	222	229	131	11	29
Allocated Costs for Fiscal 2020	187,398	277,998	159,884	110,130	70,502

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Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	001-7222 Johnson Park	001-7223 Bluesten Park	001-7230 Aquatics Division	001-7231 BF James Pool	001-7232 Bluesten Pool
Depreciation Expense	0	0	0	0	0
City Commission	2,095	399	80	1,144	22
City Manager	29,118	3,604	0	13,874	757
Budget & Program Monitoring	2,280	760	760	1,140	380
Procurement	9,905	2,584	2,584	3,445	0
City Attorney	28,174	3,487	0	13,425	732
Finance	15,408	4,274	2,630	10,547	784
Innovation Technology	48,789	6,038	0	23,247	1,268
Human Resources	29,283	3,624	0	13,953	761
City Clerk	5,387	667	0	2,567	140
DPW Administration	0	0	0	0	0
Grounds Maintenance	25,652	39,305	0	5,411	0
Facilities Maintenance	0	9,572	0	0	0
Custodial Services	4,918	609	0	2,343	128
Non Departmental	6,191	766	0	2,950	161
General Fund Transactions	116	22	4	63	1
Allocated Costs for Fiscal 2020	207,318	75,711	6,058	94,110	5,134

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Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	001-7240 Parks Maintenance	001-7241 Parks Landscape	001-7250 Golden Isles Tennis Complex	001-7270 Facilities Operations	001-7280 Historic Sites
Depreciation Expense	0	0	0	0	0
City Commission	2,086	4,359	0	2,725	31
City Manager	17,334	37,731	0	9,730	0
Budget & Program Monitoring	1,900	9,881	0	1,900	380
Procurement	15,934	0	0	3,015	431
City Attorney	16,772	36,508	0	9,415	0
Finance	18,207	14,735	0	12,333	886
Innovation Technology	29,044	63,221	0	16,303	0
Human Resources	17,432	37,944	0	9,785	0
City Clerk	3,207	6,981	0	1,800	0
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	136,579	18,413	0	3,307
Facilities Maintenance	5,052	0	0	0	0
Custodial Services	2,928	6,373	0	1,643	0
Non Departmental	3,686	8,022	0	2,069	0
General Fund Transactions	115	241	0	151	2
Allocated Costs for Fiscal 2020	133,697	362,575	18,413	70,869	5,037

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Full Cost Allocation Plan (FCAP)
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Schedule A - Allocated Costs By Department

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2020 Version 1.0006
Level: Group

Central Service Departments	001-7515 Marina Facility	001-8900 Charges To Other Funds	001-9001 Transfer To Other Funds	103 Police Training Fund	104 Police Outside Services Fund
Depreciation Expense	0	0	0	0	0
City Commission	239	646	51,412	63	5,517
City Manager	757	0	0	0	0
Budget & Program Monitoring	380	0	0	0	0
Procurement	861	0	0	0	0
City Attorney	732	0	0	0	0
Finance	8,117	169	387	382	38,253
Innovation Technology	1,268	0	0	0	0
Human Resources	761	0	0	0	0
City Clerk	140	0	0	0	0
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	0	0	0	0
Facilities Maintenance	0	0	0	0	0
Custodial Services	128	0	0	0	0
Non Departmental	161	0	0	0	0
General Fund Transactions	13	36	2,841	0	0
Allocated Costs for Fiscal 2020	13,557	851	54,640	445	43,770

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Schedule A - Allocated Costs By Department

Central Service Departments	110 Police Equitable Sharing Fund	120 3 Islands Safe Neighborhood Fund	121 Golden Isles Safe Neighborhood Fund	130 Community Redevelopment Agency	150 Grant Fund
Depreciation Expense	0	0	0	1,409	0
City Commission	780	1,117	1,316	48,845	9,488
City Manager	0	0	0	28,938	39,425
Budget & Program Monitoring	3,040	1,900	2,280	33,825	47,887
Procurement	0	0	0	44,357	0
City Attorney	0	0	0	28,000	38,147
Finance	2,363	2,301	2,521	37,802	31,525
Innovation Technology	0	0	0	48,487	66,059
Human Resources	0	0	0	29,101	39,648
City Clerk	0	0	0	15,533	7,294
DPW Administration	0	0	0	0	0
Grounds Maintenance	0	0	0	395	0
Facilities Maintenance	0	104,864	35,091	10,758	0
Custodial Services	0	0	0	9,109	6,659
Non Departmental	0	0	0	11,323	8,382
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2020	6,183	110,183	41,208	347,882	294,514

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule A - Allocated Costs By Department

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	7,039	525	11,254	14,215	10,612
City Manager	27,208	0	39,028	0	0
Budget & Program Monitoring	9,501	0	9,881	0	0
Procurement	861	0	9,044	0	0
City Attorney	26,326	0	37,763	0	0
Finance	32,581	2,731	234,808	1,008	416
Innovation Technology	45,589	0	65,395	0	0
Human Resources	27,362	0	39,249	0	0
City Clerk	5,034	0	7,221	0	0
DPW Administration	24,474	0	0	0	0
Grounds Maintenance	62,302	0	0	0	0
Facilities Maintenance	118,703	0	0	0	0
Custodial Services	4,596	0	6,592	0	0
Non Departmental	5,785	0	8,298	0	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2020	397,362	3,255	468,534	15,223	11,027

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	32,859	307	252	3,691	24,088
City Manager	0	0	0	0	54,020
Budget & Program Monitoring	58,907	1,140	15,582	0	6,461
Procurement	0	2,100	0	0	14,212
City Attorney	0	6,630	0	0	52,269
Finance	31,571	231	2,686	704	36,163
Innovation Technology	0	0	0	0	90,514
Human Resources	0	0	0	0	54,325
City Clerk	0	0	0	0	9,995
DPW Administration	0	0	0	0	48,591
Grounds Maintenance	0	0	0	0	0
Facilities Maintenance	0	0	0	0	4,089
Custodial Services	0	0	0	0	9,124
Non Departmental	0	0	0	0	11,486
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2020	123,337	10,408	18,521	4,396	415,337

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	1,153	22,602	56,761	41,131	47
City Manager	4,469	29,082	26,956	155,320	0
Budget & Program Monitoring	3,421	15,962	11,782	38,386	2,280
Procurement	4,306	3,445	6,890	85,347	0
City Attorney	4,324	28,140	26,082	150,287	0
Finance	13,921	24,912	26,478	98,949	781
Innovation Technology	7,487	48,729	45,166	260,250	0
Human Resources	4,494	29,246	27,108	156,198	0
City Clerk	827	5,381	4,987	28,737	0
DPW Administration	4,020	26,159	24,247	167,631	0
Grounds Maintenance	25,928	0	100	0	0
Facilities Maintenance	29,610	0	88,121	66,251	0
Custodial Services	755	4,912	4,553	26,235	0
Non Departmental	950	6,183	5,731	34,856	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2020	105,664	244,754	354,964	1,309,577	3,108

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule A - Allocated Costs By Department

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	10,971	5,294	5,802	8,197	0
City Manager	22,739	7,207	0	0	0
Budget & Program Monitoring	8,361	5,321	1,900	0	0
Procurement	49,095	11,993	0	0	0
City Attorney	22,003	6,974	0	0	0
Finance	40,577	11,812	7,827	42	42
Innovation Technology	38,101	12,077	0	0	0
Human Resources	22,868	7,248	0	0	0
City Clerk	4,207	3,878	0	0	0
DPW Administration	20,454	0	0	0	0
Grounds Maintenance	0	0	0	0	0
Facilities Maintenance	4,344	0	0	0	0
Custodial Services	3,841	1,217	0	0	0
Non Departmental	4,835	1,532	0	0	0
General Fund Transactions	0	0	0	0	0
Allocated Costs for Fiscal 2020	252,397	74,554	15,529	8,239	42

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	653 General Employees Pension	810 Fire Assessment Program	All Other	Total Allocated	Direct Billed
Depreciation Expense	0	0	0	45,461	0
City Commission	20,049	0	0	615,267	0
City Manager	0	0	0	1,198,955	0
Budget & Program Monitoring	0	2,660	0	431,741	0
Procurement	0	0	0	412,384	0
City Attorney	0	0	0	1,409,760	0
Finance	28	376	0	1,089,154	0
Innovation Technology	0	0	0	2,008,934	0
Human Resources	0	0	0	1,205,733	0
City Clerk	0	0	0	309,368	0
DPW Administration	0	0	0	315,576	0
Grounds Maintenance	0	0	0	339,235	0
Facilities Maintenance	0	0	0	648,778	0
Custodial Services	0	0	0	227,962	0
Non Departmental	0	0	0	423,835	0
General Fund Transactions	0	0	0	14,990	0
Allocated Costs for Fiscal 2020	20,077	3,037	0	10,697,135	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Depreciation Expense	0	(223,154)	0	
City Commission	0	0	0	
City Manager	0	0	0	
Budget & Program Monitoring	0	0	0	
Procurement	0	5,118	0	
City Attorney	0	0	0	
Finance	0	0	0	
Innovation Technology	0	0	77,830	
Human Resources	0	0	0	
City Clerk	0	0	0	
DPW Administration	0	0	0	
Grounds Maintenance	0	0	0	
Facilities Maintenance	0	0	0	
Custodial Services	0	0	0	
Non Departmental	0	0	375,999	
General Fund Transactions	0	0	0	
Allocated Costs for Fiscal 2020	0	(218,036)	453,829	10,932,928

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation Expense	0		223,154		0	
City Commission	445,967		0		0	
City Manager	1,110,267		0		0	
Budget & Program Monitoring	452,278		0		0	
Procurement	443,994		(5,118)		0	
City Attorney	1,189,400		0		0	
Finance	977,911		0		0	
Innovation Technology	2,128,896	(77,830)	0		0	
Human Resources	809,628		0		0	
City Clerk	358,450		0		0	
DPW Administration	77,473		0		0	
Grounds Maintenance	199,536		0		0	
Facilities Maintenance	754,327		0		0	
Custodial Services	158,934		0		0	
Non Departmental	1,825,867	(375,999)	0		0	
General Fund Transactions	0		0		0	
001-1301 Grants						13,337
001-1920 Office of Capital Improvement						82,345
001-2110 Police Administration						957,471
001-2120 Office Of The Chief						294,707
001-2130 Uniformed Patrol						1,785,343
001-2140 Investigative Services						113
001-2210 Fire Administration						154,171
001-2220 Fire Suppression						156,470
001-2230 Emergency Medical Service						147,526
001-2240 Fire Prevention						83,291
001-2270 Ocean Rescue						71,869
001-2931 Beach Safety						18,628
001-4791 Local Grants - Police						722
001-5010 Development Svcs - Admin						230,639
001-5020 Planning & Zoning						143,098
001-5050 Code Compliance						187,398
001-6910 Human Services						277,998
001-7210 Parks Administration						159,884
001-7220 Special Events / CCC						110,130
001-7221 Foster Park						70,502
001-7222 Johnson Park						207,318
001-7223 Bluesten Park						75,711
001-7230 Aquatics Division						6,058
001-7231 BF James Pool						94,110
001-7232 Bluesten Pool						5,134
001-7240 Parks Maintenance						133,697
001-7241 Parks Landscape						362,575
001-7250 Golden Isles Tennis Complex						18,413
001-7270 Facilities Operations						70,869
001-7280 Historic Sites						5,037
001-7515 Marina Facility						13,557
001-8900 Charges To Other Funds						851
001-9001 Transfer To Other Funds						54,640
103 Police Training Fund						445
104 Police Outside Services Fund						43,770
110 Police Equitable Sharing Fund						6,183

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
120 3 Islands Safe Neighborhood Fund						110,183
121 Golden Isles Safe Neighborhood Fund						41,208
130 Community Redevelopment Agency						347,882
150 Grant Fund						294,514
160 Transportation Fund						397,362
165 Law Enforcement Trust Fund						3,255
170 Permits And Inspections Fund						468,534
202 Debt Service Fund GO Bond						15,223
248 Debt Service Capital Fund						11,027
302 Parks GO Bond Capital Fund						123,337
330 CRA Redevelopment Note 2020						10,408
347 Developer Agreement Fund						18,521
348 Capital Projects Fund						4,396
410 Sanitation Fund						415,337
420 Cemetery Fund						105,664
440 Stormwater Fund						244,754
490 Utilites - Sewer*						354,964
490 Utilites - Water*						1,309,577
491 Utility Impact Fee						3,108
530 Fleet Services Fund						252,397
570 General Liability - Self Insurance						74,554
575 Workers' Compensation						15,529
651 Professional / Management Pension						8,239
652 Police / Fire Pension Fund						42
653 General Employees Pension						20,077
810 Fire Assessment Program						3,037
Totals	10,932,928	(453,829)	218,036		0	10,697,135

Deviation: 0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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
10.4.3 Records Management	Total Number of Boxes Stored Per Organization	Boxes Stored Summary Report
DPW Administration		
11.4.1 DPW Administration	Total Actual Expenditures Per Organization	Expenditure Summary Report
11.4.2 Public Works	Total Number of Full Time Equivalent (FTE) Employees	Payroll Summary Report
Grounds Maintenance		
12.4.1 Grounds Maintenance	Total Acres Maintained Per Organization	Custodial Services Summary Report
12.4.2 City Hall	Total Square Footage Occupied Per Organization	Square Footage Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Facilities Maintenance		
13.4.1 Facilities Maintenance	Total Work Order Costs Per Organization	Facilities Management Summary Report
13.4.2 City Hall	Total Square Footage Occupied Per Organization	Square Footage Summary Report
Custodial Services		
14.4.1 Custodial Services	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
14.4.2 City Hall	Total Square Footage Occupied Per Organization	Square Footage Summary Report
Non Departmental		
15.4.1 Division Related	Total Actual Expenditures Per Organization	Non Departmental Summary Report
15.4.2 Tuition Reimbursement	Total Actual Expenditures Per Organization	Tuition Reimbursement Summary Report
15.4.3 Municipal Complex	Total Square Footage Occupied Per Organization	Square Footage Summary Report
15.4.4 City Wide	Total Number of Full Time Equivalent (FTE) Employees Per Organization	Payroll Summary Report
General Fund Transactions		
16.4.1 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, 2020
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, 2020
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	223,154			
Total Departmental Cost Adjustments:	223,154			
Total To Be Allocated:	223,154			

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	223,154	0	62,340	160,814
Functional Cost	223,154	0	62,340	160,814
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	223,154	0	62,340	160,814
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Depreciation Expense				
Schedule .3 Total	223,154	0	62,340	160,814

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	4,185	9.513093	5,930		5,930		5,930
Procurement	820	1.863975	1,162		1,162		1,162
City Attorney	1,312	2.982360	1,859		1,859		1,859
Finance	2,388	5.428260	3,384		3,384		3,384
Innovation Technology	1,333	3.030096	1,889		1,889		1,889
Human Resources	1,184	2.691398	1,678		1,678		1,678
City Clerk	689	1.566194	976		976		976
001-1920 Office of Capital Improvement	450	1.022913	638		638		638
001-2110 Police Administration	12,872	29.259867	18,241		18,241		18,241
001-5010 Development Svcs - Admin	5,265	11.968085	7,461		7,461		7,461
001-7220 Special Events / CCC	12,500	28.414257	17,713		17,713		17,713
130 Community Redevelopment Agency	994	2.259502	1,409		1,409		1,409
Schedule .4 Total for Municipal Complex	43,992	100.000000	62,340		62,340	0	62,340

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, 2020
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	11,620.37	7.225971	11,620		11,620		11,620
City Attorney	1,084.43	0.674338	1,084		1,084		1,084
Finance	11,614.28	7.222184	11,614		11,614		11,614
Innovation Technology	77,495.13	48.189306	77,495		77,495		77,495
City Clerk	3,379.30	2.101372	3,379		3,379		3,379
DPW Administration	7,175.41	4.461932	7,175		7,175		7,175
Grounds Maintenance	35,974.85	22.370477	35,975		35,975		35,975
Facilities Maintenance	9,790.81	6.088284	9,791		9,791		9,791
Non Departmental	2,679.38	1.666136	2,679		2,679		2,679
Schedule .4 Total for Equipment, Vehicles, & Software	160,813.96	100.000000	160,814		160,814	0	160,814

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, 2020
Schedule .5 - Allocation Summary
For Department Depreciation Expense

Receiving Department	Total	Municipal Complex	Equipment, Vehicles, & Software
City Commission	11,620	0	11,620
City Manager	5,930	5,930	0
Procurement	1,162	1,162	0
City Attorney	2,944	1,859	1,084
Finance	14,998	3,384	11,614
Innovation Technology	79,384	1,889	77,495
Human Resources	1,678	1,678	0
City Clerk	4,356	976	3,379
DPW Administration	7,175	0	7,175
Grounds Maintenance	35,975	0	35,975
Facilities Maintenance	9,791	0	9,791
Non Departmental	2,679	0	2,679
001-1920 Office of Capital Improvement	638	638	0
001-2110 Police Administration	18,241	18,241	0
001-5010 Development Svcs - Admin	7,461	7,461	0
001-7220 Special Events / CCC	17,713	17,713	0
130 Community Redevelopment Agency	1,409	1,409	0
Direct Bill	0	0	0
Total	223,154	62,340	160,814

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department City Commission

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	445,967			445,967
Inbound Costs:				
Depreciation Expense	11,620		11,620	
City Commission		1,414	1,414	
Budget & Program Monitoring		2,681	2,681	
Procurement		395	395	
City Attorney		119,073	119,073	
Finance		6,595	6,595	
Innovation Technology		28,620	28,620	
Human Resources		11,247	11,247	
City Clerk		27,279	27,279	
Facilities Maintenance		3,600	3,600	
Custodial Services		2,764	2,764	
Non Departmental		3,720	3,720	
General Fund Transactions		94	94	
Total Allocated Additions:	11,620	207,483	219,103	219,103
Total To Be Allocated:	457,587	207,483		665,070

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department City Commission

	Total	G&A	City Commission
<hr/>			
Other Expense & Cost			
512000 Regular Salaries & Wages	227,521	0	227,521
515150 Auto & Travel Allowances	10,000	0	10,000
515155 Phone Allowance	3,360	0	3,360
521050 Taxes - Social Security	18,331	0	18,331
521100 Taxes - Medicare	4,287	0	4,287
522200 Pensions - Icma 401 (A)	40,987	0	40,987
522350 Pensions - Retirement Health	3,600	0	3,600
523050 Health Insurance	75,824	0	75,824
523100 Dental Insurance	92	0	92
523150 Life Insurance	412	0	412
524000 Workers' Compensation	688	0	688
531010 Consultants/Prof Svcs	30,000	0	30,000
540160 Miscellaneous	549	0	549
547000 Printing And Binding	2,454	0	2,454
551000 Office Supplies	293	0	293
552230 Cm Proj/Pgm Supplies	570	0	570
554030 Membership Dues	17,104	0	17,104
555020 Meetings And Seminars	9,895	0	9,895
Departmental Total			
Expenditures Per Financial Statement	445,967		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	445,967	0	445,967
Allocation Step 1			
Inbound - All Others	11,620	0	11,620
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	457,587	0	457,587
Allocation Step 2			
Inbound - All Others	207,483	0	207,483
2nd Allocation	207,483	0	207,483
Total For City Commission			
Schedule .3 Total	665,070	0	665,070

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	445,967.20	0.309107	1,414		1,414		1,414
City Manager	1,110,267.08	0.769544	3,521		3,521	1,602	5,123
Budget & Program Monitoring	452,278.29	0.313482	1,434		1,434	652	2,087
Procurement	443,994.29	0.307740	1,408		1,408	641	2,049
City Attorney	1,189,400.76	0.824393	3,772		3,772	1,716	5,488
Finance	977,910.69	0.677806	3,102		3,102	1,411	4,512
Innovation Technology	2,128,895.89	1.475573	6,752		6,752	3,071	9,823
Human Resources	809,628.17	0.561167	2,568		2,568	1,168	3,736
City Clerk	358,449.80	0.248447	1,137		1,137	517	1,654
DPW Administration	77,472.51	0.053697	246		246	112	357
Grounds Maintenance	199,535.61	0.138301	633		633	288	921
Facilities Maintenance	754,326.75	0.522836	2,392		2,392	1,088	3,481
Custodial Services	158,933.51	0.110159	504		504	229	733
Non Departmental	1,825,866.95	1.265539	5,791		5,791	2,634	8,425
001-1301 Grants	172,728.21	0.119721	548		548	249	797
001-1920 Office of Capital Improvement	56,342.71	0.039052	179		179	81	260
001-2110 Police Administration	5,024,430.15	3.482516	15,936		15,936	7,248	23,184
001-2120 Office Of The Chief	2,726,532.15	1.889804	8,648		8,648	3,933	12,581
001-2130 Uniformed Patrol	14,582,113.55	10.107101	46,249		46,249	21,036	67,285
001-2210 Fire Administration	11,082,026.74	7.681136	35,148		35,148	15,986	51,134
001-2220 Fire Suppression	3,274,449.68	2.269575	10,385		10,385	4,724	15,109
001-2230 Emergency Medical Service	3,506,832.68	2.430644	11,122		11,122	5,059	16,181
001-2240 Fire Prevention	434,745.25	0.301329	1,379		1,379	627	2,006
001-2270 Ocean Rescue	138,007.46	0.095655	438		438	199	637
001-2931 Beach Safety	423,778.33	0.293728	1,344		1,344	611	1,955
001-4791 Local Grants - Police	9,347.34	0.006479	30		30	13	43
001-5010 Development Svcs - Admin	294,291.60	0.203978	933		933	425	1,358
001-5020 Planning & Zoning	485,507.08	0.336513	1,540		1,540	700	2,240
001-5050 Code Compliance	872,093.81	0.604463	2,766		2,766	1,258	4,024
001-6910 Human Services	898,600.04	0.622835	2,850		2,850	1,296	4,146
001-7210 Parks Administration	514,787.75	0.356808	1,633		1,633	743	2,375
001-7220 Special Events / CCC	44,496.15	0.030841	141		141	64	205
001-7221 Foster Park	115,304.81	0.079920	366		366	166	532
001-7222 Johnson Park	454,053.95	0.314712	1,440		1,440	655	2,095
001-7223 Bluesten Park	86,538.38	0.059981	274		274	125	399
001-7230 Aquatics Division	17,404.98	0.012064	55		55	25	80
001-7231 BF James Pool	247,935.95	0.171849	786		786	358	1,144
001-7232 Bluesten Pool	4,868.48	0.003374	15		15	7	22
001-7240 Parks Maintenance	452,043.50	0.313319	1,434		1,434	652	2,086
001-7241 Parks Landscape	944,595.17	0.654715	2,996		2,996	1,363	4,359
001-7270 Facilities Operations	590,670.38	0.409403	1,873		1,873	852	2,725
001-7280 Historic Sites	6,811.35	0.004721	22		22	10	31
001-7515 Marina Facility	51,789.40	0.035896	164		164	75	239
001-8900 Charges To Other Funds	140,000.00	0.097036	444		444	202	646
001-9001 Transfer To Other Funds	11,142,129.23	7.722794	35,339		35,339	16,073	51,412
103 Police Training Fund	13,686.47	0.009486	43		43	20	63
104 Police Outside Services Fund	1,195,598.60	0.828689	3,792		3,792	1,725	5,517
110 Police Equitable Sharing Fund	168,938.53	0.117094	536		536	244	780
120 3 Islands Safe Neighborhood Fund	242,146.94	0.167836	768		768	349	1,117
121 Golden Isles Safe Neighborhood Fund	285,193.04	0.197672	905		905	411	1,316
130 Community Redevelopment Agency	10,585,815.51	7.337204	33,574		33,574	15,271	48,845

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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
150 Grant Fund	2,056,309.26	1.425262	6,522		6,522	2,966	9,488
160 Transportation Fund	1,525,562.46	1.057393	4,838		4,838	2,201	7,039
165 Law Enforcement Trust Fund	113,749.54	0.078842	361		361	164	525
170 Permits And Inspections Fund	2,438,946.85	1.690474	7,735		7,735	3,518	11,254
202 Debt Service Fund GO Bond	3,080,756.26	2.135323	9,771		9,771	4,444	14,215
248 Debt Service Capital Fund	2,299,787.50	1.594021	7,294		7,294	3,318	10,612
302 Parks GO Bond Capital Fund	7,121,364.00	4.935935	22,586		22,586	10,273	32,859
330 CRA Redevelopment Note 2020	66,452.50	0.046059	211		211	96	307
347 Developer Agreement Fund	54,661.25	0.037887	173		173	79	252
348 Capital Projects Fund	800,000.00	0.554493	2,537		2,537	1,154	3,691
410 Sanitation Fund	5,220,414.50	3.618356	16,557		16,557	7,531	24,088
420 Cemetery Fund	249,921.30	0.173225	793		793	361	1,153
440 Stormwater Fund	4,898,345.09	3.395124	15,536		15,536	7,066	22,602
490 Utilitites - Sewer*	12,301,589.01	8.526435	39,016		39,016	17,746	56,761
490 Utilitites - Water*	8,914,168.52	6.178558	28,272		28,272	12,859	41,131
491 Utility Impact Fee	10,209.50	0.007076	32		32	15	47
530 Fleet Services Fund	2,377,778.51	1.648078	7,541		7,541	3,430	10,971
570 General Liability - Self Insurance	1,147,364.22	0.795257	3,639		3,639	1,655	5,294
575 Workers' Compensation	1,257,332.00	0.871478	3,988		3,988	1,814	5,802
651 Professional / Management Pension	1,776,513.54	1.231331	5,634		5,634	2,563	8,197
653 General Employees Pension	4,345,097.37	3.011659	13,781		13,781	6,268	20,049
Schedule .4 Total for City Commission	144,275,886.03	100.000000	457,587		457,587	207,483	665,070

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, 2020
Schedule .5 - Allocation Summary
For Department City Commission

Receiving Department	Total	City Commission
City Commission	1,414	1,414
City Manager	5,123	5,123
Budget & Program Monitoring	2,087	2,087
Procurement	2,049	2,049
City Attorney	5,488	5,488
Finance	4,512	4,512
Innovation Technology	9,823	9,823
Human Resources	3,736	3,736
City Clerk	1,654	1,654
DPW Administration	357	357
Grounds Maintenance	921	921
Facilities Maintenance	3,481	3,481
Custodial Services	733	733
Non Departmental	8,425	8,425
001-1301 Grants	797	797
001-1920 Office of Capital Improvement	260	260
001-2110 Police Administration	23,184	23,184
001-2120 Office Of The Chief	12,581	12,581
001-2130 Uniformed Patrol	67,285	67,285
001-2210 Fire Administration	51,134	51,134
001-2220 Fire Suppression	15,109	15,109
001-2230 Emergency Medical Service	16,181	16,181
001-2240 Fire Prevention	2,006	2,006
001-2270 Ocean Rescue	637	637
001-2931 Beach Safety	1,955	1,955
001-4791 Local Grants - Police	43	43
001-5010 Development Svcs - Admin	1,358	1,358
001-5020 Planning & Zoning	2,240	2,240
001-5050 Code Compliance	4,024	4,024
001-6910 Human Services	4,146	4,146
001-7210 Parks Administration	2,375	2,375
001-7220 Special Events / CCC	205	205
001-7221 Foster Park	532	532
001-7222 Johnson Park	2,095	2,095
001-7223 Bluesten Park	399	399
001-7230 Aquatics Division	80	80
001-7231 BF James Pool	1,144	1,144
001-7232 Bluesten Pool	22	22
001-7240 Parks Maintenance	2,086	2,086
001-7241 Parks Landscape	4,359	4,359
001-7270 Facilities Operations	2,725	2,725
001-7280 Historic Sites	31	31
001-7515 Marina Facility	239	239
001-8900 Charges To Other Funds	646	646
001-9001 Transfer To Other Funds	51,412	51,412
103 Police Training Fund	63	63
104 Police Outside Services Fund	5,517	5,517
110 Police Equitable Sharing Fund	780	780
120 3 Islands Safe Neighborhood Fund	1,117	1,117
121 Golden Isles Safe Neighborhood Fund	1,316	1,316
130 Community Redevelopment Agency	48,845	48,845
150 Grant Fund	9,488	9,488

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .5 - Allocation Summary
For Department City Commission

Receiving Department	Total	City Commission
160 Transportation Fund	7,039	7,039
165 Law Enforcement Trust Fund	525	525
170 Permits And Inspections Fund	11,254	11,254
202 Debt Service Fund GO Bond	14,215	14,215
248 Debt Service Capital Fund	10,612	10,612
302 Parks GO Bond Capital Fund	32,859	32,859
330 CRA Redevelopment Note 2020	307	307
347 Developer Agreement Fund	252	252
348 Capital Projects Fund	3,691	3,691
410 Sanitation Fund	24,088	24,088
420 Cemetery Fund	1,153	1,153
440 Stormwater Fund	22,602	22,602
490 Utilitites - Sewer*	56,761	56,761
490 Utilitites - Water*	41,131	41,131
491 Utility Impact Fee	47	47
530 Fleet Services Fund	10,971	10,971
570 General Liability - Self Insurance	5,294	5,294
575 Workers' Compensation	5,802	5,802
651 Professional / Management Pension	8,197	8,197
653 General Employees Pension	20,049	20,049
Direct Bill	0	0
Total	665,070	665,070

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department City Manager

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,110,267			1,110,267
Inbound Costs:				
Depreciation Expense	5,930		5,930	
City Commission	3,521	1,602	5,123	
City Manager		18,759	18,759	
Budget & Program Monitoring		8,714	8,714	
Procurement		9,700	9,700	
City Attorney		25,647	25,647	
Finance		9,883	9,883	
Innovation Technology		36,633	36,633	
Human Resources		14,397	14,397	
City Clerk		14,063	14,063	
Grounds Maintenance		1,451	1,451	
Facilities Maintenance		37,749	37,749	
Custodial Services		14,066	14,066	
Non Departmental		59,768	59,768	
General Fund Transactions		235	235	
Total Allocated Additions:	9,452	252,666	262,118	262,118
Total To Be Allocated:	1,119,719	252,666		1,372,385

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department City Manager

	Total	G&A	City Manager
<hr/>			
Other Expense & Cost			
512000 Regular Salaries & Wages	679,378	0	679,378
514000 Overtime Pay	12	0	12
515150 Auto & Travel Allowances	11,800	0	11,800
515155 Phone Allowance	3,696	0	3,696
515200 Sick Leave Buyback	5,975	0	5,975
515250 Payouts-Civil Service	9,756	0	9,756
515300 Payouts-Sick Leave	5,771	0	5,771
515350 Payouts-Vacation Pay	5,379	0	5,379
521050 Taxes - Social Security	36,854	0	36,854
521100 Taxes - Medicare	10,181	0	10,181
522150 Pensions - General Employees	87,622	0	87,622
522200 Pensions - Icma 401 (A)	30,445	0	30,445
522201 Pensions - Frs	69,636	0	69,636
522300 Pensions - 401(A) Match Pgm	6,688	0	6,688
522350 Pensions - Retirement Health	416	0	416
523050 Health Insurance	95,860	0	95,860
523100 Dental Insurance	2,041	0	2,041
523150 Life Insurance	481	0	481
523200 Long-Term Disability Insurance	385	0	385
524000 Workers' Compensation	1,056	0	1,056
531010 Consultants/Prof Svcs	6,588	0	6,588
534010 Outside Services	31,100	0	31,100
551000 Office Supplies	1,477	0	1,477
552235 Office Misc Expense	3,253	0	3,253
552236 Cm Floral Arrangements	110	0	110
552270 Emergency Prep & Recovery	160	0	160
554010 Books And Publications	498	0	498
554030 Membership Dues	3,649	0	3,649
Departmental Total			
Expenditures Per Financial Statement	1,110,267		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,110,267	0	1,110,267
Allocation Step 1			
Inbound - All Others	9,452	0	9,452
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,119,719	0	1,119,719
Allocation Step 2			
Inbound - All Others	252,666	0	252,666
2nd Allocation	252,666	0	252,666
Total For City Manager			
Schedule .3 Total	1,372,385	0	1,372,385

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	6.40	1.675305	18,759		18,759		18,759
Budget & Program Monitoring	3.00	0.785299	8,793		8,793	2,018	10,811
Procurement	3.56	0.931888	10,435		10,435	2,395	12,829
Finance	8.89	2.327103	26,057		26,057	5,980	32,037
Innovation Technology	5.70	1.492068	16,707		16,707	3,834	20,541
Human Resources	4.98	1.303597	14,597		14,597	3,350	17,946
City Clerk	3.00	0.785299	8,793		8,793	2,018	10,811
Grounds Maintenance	6.14	1.607246	17,997		17,997	4,130	22,127
Facilities Maintenance	6.49	1.698864	19,023		19,023	4,366	23,388
Custodial Services	1.16	0.303649	3,400		3,400	780	4,180
001-1920 Office of Capital Improvement	3.00	0.785299	8,793		8,793	2,018	10,811
001-2110 Police Administration	27.64	7.235223	81,014		81,014	18,592	99,607
001-2120 Office Of The Chief	13.41	3.510287	39,305		39,305	9,020	48,326
001-2130 Uniformed Patrol	88.01	23.038063	257,962		257,962	59,201	317,163
001-2210 Fire Administration	0.91	0.238207	2,667		2,667	612	3,279
001-2220 Fire Suppression	5.15	1.348097	15,095		15,095	3,464	18,559
001-2230 Emergency Medical Service	5.54	1.450186	16,238		16,238	3,727	19,965
001-2240 Fire Prevention	1.02	0.267002	2,990		2,990	686	3,676
001-2270 Ocean Rescue	2.30	0.602063	6,741		6,741	1,547	8,288
001-5010 Development Svcs - Admin	2.00	0.523533	5,862		5,862	1,345	7,207
001-5020 Planning & Zoning	5.23	1.369038	15,329		15,329	3,518	18,847
001-5050 Code Compliance	8.00	2.094131	23,448		23,448	5,381	28,830
001-6910 Human Services	12.04	3.151667	35,290		35,290	8,099	43,389
001-7210 Parks Administration	3.76	0.984242	11,021		11,021	2,529	13,550
001-7221 Foster Park	2.82	0.738181	8,266		8,266	1,897	10,162
001-7222 Johnson Park	8.08	2.115073	23,683		23,683	5,435	29,118
001-7223 Bluesten Park	1.00	0.261766	2,931		2,931	673	3,604
001-7231 BF James Pool	3.85	1.007801	11,285		11,285	2,590	13,874
001-7232 Bluesten Pool	0.21	0.054971	616		616	141	757
001-7240 Parks Maintenance	4.81	1.259096	14,098		14,098	3,236	17,334
001-7241 Parks Landscape	10.47	2.740694	30,688		30,688	7,043	37,731
001-7270 Facilities Operations	2.70	0.706769	7,914		7,914	1,816	9,730
001-7515 Marina Facility	0.21	0.054971	616		616	141	757
130 Community Redevelopment Agency	8.03	2.101984	23,536		23,536	5,402	28,938
150 Grant Fund	10.94	2.863724	32,066		32,066	7,359	39,425
160 Transportation Fund	7.55	1.976336	22,129		22,129	5,079	27,208
170 Permits And Inspections Fund	10.83	2.834930	31,743		31,743	7,285	39,028
410 Sanitation Fund	14.99	3.923878	43,936		43,936	10,083	54,020
420 Cemetery Fund	1.24	0.324590	3,635		3,635	834	4,469
440 Stormwater Fund	8.07	2.112455	23,654		23,654	5,428	29,082
490 Utilites - Sewer*	7.48	1.958013	21,924		21,924	5,032	26,956
490 Utilites - Water*	43.10	11.282133	126,328		126,328	28,992	155,320
530 Fleet Services Fund	6.31	1.651746	18,495		18,495	4,245	22,739
570 General Liability - Self Insurance	2.00	0.523533	5,862		5,862	1,345	7,207
Schedule .4 Total for City Manager	382.02	100.000000	1,119,719		1,119,719	252,666	1,372,385

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, 2020
Schedule .5 - Allocation Summary
For Department City Manager

Receiving Department	Total	City Manager
City Manager	18,759	18,759
Budget & Program Monitoring	10,811	10,811
Procurement	12,829	12,829
Finance	32,037	32,037
Innovation Technology	20,541	20,541
Human Resources	17,946	17,946
City Clerk	10,811	10,811
Grounds Maintenance	22,127	22,127
Facilities Maintenance	23,388	23,388
Custodial Services	4,180	4,180
001-1920 Office of Capital Improvement	10,811	10,811
001-2110 Police Administration	99,607	99,607
001-2120 Office Of The Chief	48,326	48,326
001-2130 Uniformed Patrol	317,163	317,163
001-2210 Fire Administration	3,279	3,279
001-2220 Fire Suppression	18,559	18,559
001-2230 Emergency Medical Service	19,965	19,965
001-2240 Fire Prevention	3,676	3,676
001-2270 Ocean Rescue	8,288	8,288
001-5010 Development Svcs - Admin	7,207	7,207
001-5020 Planning & Zoning	18,847	18,847
001-5050 Code Compliance	28,830	28,830
001-6910 Human Services	43,389	43,389
001-7210 Parks Administration	13,550	13,550
001-7221 Foster Park	10,162	10,162
001-7222 Johnson Park	29,118	29,118
001-7223 Bluesten Park	3,604	3,604
001-7231 BF James Pool	13,874	13,874
001-7232 Bluesten Pool	757	757
001-7240 Parks Maintenance	17,334	17,334
001-7241 Parks Landscape	37,731	37,731
001-7270 Facilities Operations	9,730	9,730
001-7515 Marina Facility	757	757
130 Community Redevelopment Agency	28,938	28,938
150 Grant Fund	39,425	39,425
160 Transportation Fund	27,208	27,208
170 Permits And Inspections Fund	39,028	39,028
410 Sanitation Fund	54,020	54,020
420 Cemetery Fund	4,469	4,469
440 Stormwater Fund	29,082	29,082
490 Utilites - Sewer*	26,956	26,956
490 Utilites - Water*	155,320	155,320
530 Fleet Services Fund	22,739	22,739
570 General Liability - Self Insurance	7,207	7,207
Direct Bill	0	0
Total	1,372,385	1,372,385

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Budget & Program Monitoring

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	452,278			452,278
Inbound Costs:				
City Commission	1,434	652	2,087	
City Manager	8,793	2,018	10,811	
Budget & Program Monitoring		7,708	7,708	
Procurement		351	351	
City Attorney		5,713	5,713	
Finance		7,031	7,031	
Innovation Technology		17,172	17,172	
Human Resources		6,748	6,748	
City Clerk		8,028	8,028	
Custodial Services		1,658	1,658	
Non Departmental		2,232	2,232	
General Fund Transactions		96	96	
Total Allocated Additions:	10,228	59,409	69,637	69,637
Total To Be Allocated:	462,506	59,409		521,915

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Budget & Program Monitoring

	Total	G&A	Budget & Program Monitoring
Other Expense & Cost			
512000 Regular Salaries & Wages	298,950	0	298,950
515150 Auto & Travel Allowances	2,400	0	2,400
515155 Phone Allowance	840	0	840
515200 Sick Leave Buyback	3,728	0	3,728
521050 Taxes - Social Security	18,552	0	18,552
521100 Taxes - Medicare	4,351	0	4,351
522150 Pensions - General Employees	34,114	0	34,114
522200 Pensions - Icma 401 (A)	10,658	0	10,658
522201 Pensions - Frs	23,859	0	23,859
522300 Pensions - 401(A) Match Pgm	2,258	0	2,258
522350 Pensions - Retirement Health	298	0	298
523050 Health Insurance	41,451	0	41,451
523100 Dental Insurance	1,673	0	1,673
523150 Life Insurance	242	0	242
523200 Long-Term Disability Insurance	194	0	194
524000 Workers' Compensation	448	0	448
531010 Consultants/Prof Svcs	5,000	0	5,000
548010 Advertising	2,377	0	2,377
551000 Office Supplies	415	0	415
554030 Membership Dues	400	0	400
555020 Meetings And Seminars	70	0	70
Departmental Total			
Expenditures Per Financial Statement	452,278		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	452,278	0	452,278
Allocation Step 1			
Inbound - All Others	10,228	0	10,228
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	462,506	0	462,506
Allocation Step 2			
Inbound - All Others	59,409	0	59,409
2nd Allocation	59,409	0	59,409
Total For Budget & Program Monitoring			
Schedule .3 Total	521,915	0	521,915

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	8	0.579710	2,681		2,681		2,681
City Manager	26	1.884058	8,714		8,714		8,714
Budget & Program Monitoring	23	1.666667	7,708		7,708		7,708
Procurement	9	0.652174	3,016		3,016	404	3,421
City Attorney	35	2.536232	11,730		11,730	1,572	13,302
Finance	12	0.869565	4,022		4,022	539	4,561
Innovation Technology	25	1.811594	8,379		8,379	1,123	9,501
Human Resources	4	0.289855	1,341		1,341	180	1,520
City Clerk	21	1.521739	7,038		7,038	943	7,981
DPW Administration	1	0.072464	335		335	45	380
Grounds Maintenance	23	1.666667	7,708		7,708	1,033	8,741
Facilities Maintenance	4	0.289855	1,341		1,341	180	1,520
Custodial Services	4	0.289855	1,341		1,341	180	1,520
Non Departmental	49	3.550725	16,422		16,422	2,200	18,623
001-1301 Grants	19	1.376812	6,368		6,368	853	7,221
001-1920 Office of Capital Improvement	1	0.072464	335		335	45	380
001-2110 Police Administration	7	0.507246	2,346		2,346	314	2,660
001-2120 Office Of The Chief	10	0.724638	3,351		3,351	449	3,801
001-2130 Uniformed Patrol	13	0.942029	4,357		4,357	584	4,941
001-2210 Fire Administration	73	5.289855	24,466		24,466	3,278	27,744
001-2220 Fire Suppression	43	3.115942	14,411		14,411	1,931	16,342
001-2230 Emergency Medical Service	47	3.405797	15,752		15,752	2,111	17,863
001-2240 Fire Prevention	28	2.028986	9,384		9,384	1,257	10,642
001-2270 Ocean Rescue	24	1.739130	8,044		8,044	1,078	9,121
001-2931 Beach Safety	27	1.956522	9,049		9,049	1,212	10,261
001-5010 Development Svcs - Admin	11	0.797101	3,687		3,687	494	4,181
001-5020 Planning & Zoning	10	0.724638	3,351		3,351	449	3,801
001-5050 Code Compliance	7	0.507246	2,346		2,346	314	2,660
001-6910 Human Services	14	1.014493	4,692		4,692	629	5,321
001-7210 Parks Administration	5	0.362319	1,676		1,676	225	1,900
001-7220 Special Events / CCC	1	0.072464	335		335	45	380
001-7221 Foster Park	6	0.434783	2,011		2,011	269	2,280
001-7222 Johnson Park	6	0.434783	2,011		2,011	269	2,280
001-7223 Bluesten Park	2	0.144928	670		670	90	760
001-7230 Aquatics Division	2	0.144928	670		670	90	760
001-7231 BF James Pool	3	0.217391	1,005		1,005	135	1,140
001-7232 Bluesten Pool	1	0.072464	335		335	45	380
001-7240 Parks Maintenance	5	0.362319	1,676		1,676	225	1,900
001-7241 Parks Landscape	26	1.884058	8,714		8,714	1,168	9,881
001-7270 Facilities Operations	5	0.362319	1,676		1,676	225	1,900
001-7280 Historic Sites	1	0.072464	335		335	45	380
001-7515 Marina Facility	1	0.072464	335		335	45	380
110 Police Equitable Sharing Fund	8	0.579710	2,681		2,681	359	3,040
120 3 Islands Safe Neighborhood Fund	5	0.362319	1,676		1,676	225	1,900
121 Golden Isles Safe Neighborhood Fund	6	0.434783	2,011		2,011	269	2,280
130 Community Redevelopment Agency	89	6.449275	29,828		29,828	3,997	33,825
150 Grant Fund	126	9.130435	42,229		42,229	5,658	47,887
160 Transportation Fund	25	1.811594	8,379		8,379	1,123	9,501
170 Permits And Inspections Fund	26	1.884058	8,714		8,714	1,168	9,881
302 Parks GO Bond Capital Fund	155	11.231879	51,948		51,948	6,959	58,907
330 CRA Redevelopment Note 2020	3	0.217391	1,005		1,005	135	1,140

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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
347 Developer Agreement Fund	41	2.971014	13,741		13,741	1,841	15,582
410 Sanitation Fund	17	1.231884	5,698		5,698	763	6,461
420 Cemetery Fund	9	0.652174	3,016		3,016	404	3,421
440 Stormwater Fund	42	3.043478	14,076		14,076	1,886	15,962
490 Utilitites - Sewer*	31	2.246378	10,390		10,390	1,392	11,782
490 Utilitites - Water*	101	7.318841	33,850		33,850	4,535	38,386
491 Utility Impact Fee	6	0.434783	2,011		2,011	269	2,280
530 Fleet Services Fund	22	1.594203	7,373		7,373	988	8,361
570 General Liability - Self Insurance	14	1.014493	4,692		4,692	629	5,321
575 Workers' Compensation	5	0.362319	1,676		1,676	225	1,900
810 Fire Assessment Program	7	0.507246	2,346		2,346	314	2,660
Schedule .4 Total for Budget & Program Monitoring	1,380	100.000000	462,506		462,506	59,409	521,915

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, 2020
Schedule .5 - Allocation Summary
For Department Budget & Program Monitoring

Receiving Department	Total	Budget & Program Monitoring
City Commission	2,681	2,681
City Manager	8,714	8,714
Budget & Program Monitoring	7,708	7,708
Procurement	3,421	3,421
City Attorney	13,302	13,302
Finance	4,561	4,561
Innovation Technology	9,501	9,501
Human Resources	1,520	1,520
City Clerk	7,981	7,981
DPW Administration	380	380
Grounds Maintenance	8,741	8,741
Facilities Maintenance	1,520	1,520
Custodial Services	1,520	1,520
Non Departmental	18,623	18,623
001-1301 Grants	7,221	7,221
001-1920 Office of Capital Improvement	380	380
001-2110 Police Administration	2,660	2,660
001-2120 Office Of The Chief	3,801	3,801
001-2130 Uniformed Patrol	4,941	4,941
001-2210 Fire Administration	27,744	27,744
001-2220 Fire Suppression	16,342	16,342
001-2230 Emergency Medical Service	17,863	17,863
001-2240 Fire Prevention	10,642	10,642
001-2270 Ocean Rescue	9,121	9,121
001-2931 Beach Safety	10,261	10,261
001-5010 Development Svcs - Admin	4,181	4,181
001-5020 Planning & Zoning	3,801	3,801
001-5050 Code Compliance	2,660	2,660
001-6910 Human Services	5,321	5,321
001-7210 Parks Administration	1,900	1,900
001-7220 Special Events / CCC	380	380
001-7221 Foster Park	2,280	2,280
001-7222 Johnson Park	2,280	2,280
001-7223 Bluesten Park	760	760
001-7230 Aquatics Division	760	760
001-7231 BF James Pool	1,140	1,140
001-7232 Bluesten Pool	380	380
001-7240 Parks Maintenance	1,900	1,900
001-7241 Parks Landscape	9,881	9,881
001-7270 Facilities Operations	1,900	1,900
001-7280 Historic Sites	380	380
001-7515 Marina Facility	380	380
110 Police Equitable Sharing Fund	3,040	3,040
120 3 Islands Safe Neighborhood Fund	1,900	1,900
121 Golden Isles Safe Neighborhood Fund	2,280	2,280
130 Community Redevelopment Agency	33,825	33,825
150 Grant Fund	47,887	47,887
160 Transportation Fund	9,501	9,501
170 Permits And Inspections Fund	9,881	9,881
302 Parks GO Bond Capital Fund	58,907	58,907
330 CRA Redevelopment Note 2020	1,140	1,140
347 Developer Agreement Fund	15,582	15,582

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .5 - Allocation Summary
For Department Budget & Program Monitoring

Receiving Department	Total	Budget & Program Monitoring
410 Sanitation Fund	6,461	6,461
420 Cemetery Fund	3,421	3,421
440 Stormwater Fund	15,962	15,962
490 Utilitites - Sewer*	11,782	11,782
490 Utilitites - Water*	38,386	38,386
491 Utility Impact Fee	2,280	2,280
530 Fleet Services Fund	8,361	8,361
570 General Liability - Self Insurance	5,321	5,321
575 Workers' Compensation	1,900	1,900
810 Fire Assessment Program	2,660	2,660
Direct Bill	0	0
Total	521,915	521,915

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Procurement

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	443,994			443,994
Cost Adjustments:				
369986 P-Card Rebate	-5,118			
Total Departmental Cost Adjustments:	-5,118			-5,118
Inbound Costs:				
Depreciation Expense	1,162		1,162	
City Commission	1,408	641	2,049	
City Manager	10,435	2,395	12,829	
Budget & Program Monitoring	3,016	404	3,421	
Procurement		18,293	18,293	
City Attorney		6,780	6,780	
Finance		6,900	6,900	
Innovation Technology		20,377	20,377	
Human Resources		8,008	8,008	
City Clerk		14,828	14,828	
Grounds Maintenance		284	284	
Facilities Maintenance		7,396	7,396	
Custodial Services		2,756	2,756	
Non Departmental		6,914	6,914	
General Fund Transactions		94	94	
Total Allocated Additions:	16,021	96,070	112,091	112,091
Total To Be Allocated:	454,897	96,070		550,967

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	293,410	104,014	147,379	21,390	20,627
514000 Overtime Pay	101	36	51	7	7
515150 Auto & Travel Allowances	2,400	851	1,205	175	169
515155 Phone Allowance	840	298	422	61	59
515200 Sick Leave Buyback	1,743	618	875	127	123
515300 Payouts-Sick Leave	2,833	1,004	1,423	207	199
515350 Payouts-Vacation Pay	2,748	974	1,381	200	193
521050 Taxes - Social Security	18,395	6,521	9,240	1,341	1,293
521100 Taxes - Medicare	4,302	1,525	2,161	314	302
522050 Pensions - Prof/Mgmt	40,570	14,382	20,378	2,958	2,852
522200 Pensions - Icma 401 (A)	184	65	93	13	13
522201 Pensions - Frs	2,525	895	1,268	184	178
522300 Pensions - 401(A) Match Pgm	2,950	1,046	1,482	215	207
522350 Pensions - Retirement Health	240	85	121	17	17
523050 Health Insurance	43,581	15,449	21,891	3,177	3,064
523100 Dental Insurance	1,150	408	577	84	81
523150 Life Insurance	285	101	143	21	20
523200 Long-Term Disability Insurance	228	81	114	17	16
524000 Workers' Compensation	440	156	221	32	31
531010 Consultants/Prof Svcs	1,913	678	962	139	134
534010 Outside Services	80	28	40	6	6
542000 Postage And Freight	17,501	6,204	8,791	1,276	1,230
548010 Advertising	1,956	693	982	143	138
551000 Office Supplies	3,006	1,066	1,510	219	211
552010 Specialized Supplies	68	24	34	5	5
554030 Membership Dues	545	193	274	40	38
Departmental Total					
Expenditures Per Financial Statement	443,994				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
369986 P-Card Rebate	(5,118)	0	0	0	(5,118)
Functional Cost	438,876	157,395	223,018	32,368	26,095
Allocation Step 1					
Inbound - All Others	16,021	16,021	0	0	0
Reallocate Admin Costs		(173,416)	137,398	19,941	16,077
Unallocated Costs	0	0	0	0	0
1st Allocation	454,897	0	360,416	52,309	42,172
Allocation Step 2					
Inbound - All Others	96,070	96,070	0	0	0
Reallocate Admin Costs		(96,070)	76,117	11,047	8,906
Unallocated Costs	0	0	0	0	0
2nd Allocation	96,070	0	76,117	11,047	8,906

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Procurement

	Total	G&A	Procurement Services	Mail Services	PCard Administration
<hr/>					
Total For Procurement					
Schedule .3 Total	550,967	0	436,533	63,357	51,078

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	0.097466	351		351		351
City Manager	19	1.851852	6,674		6,674		6,674
Budget & Program Monitoring	1	0.097466	351		351		351
Procurement	46	4.483431	16,159		16,159		16,159
City Attorney	1	0.097466	351		351	79	431
Finance	10	0.974659	3,513		3,513	794	4,306
Innovation Technology	71	6.920078	24,941		24,941	5,635	30,576
Human Resources	10	0.974659	3,513		3,513	794	4,306
City Clerk	8	0.779727	2,810		2,810	635	3,445
DPW Administration	15	1.461988	5,269		5,269	1,191	6,460
Facilities Maintenance	21	2.046784	7,377		7,377	1,667	9,044
001-1301 Grants	2	0.194932	703		703	159	861
001-1920 Office of Capital Improvement	15	1.461988	5,269		5,269	1,191	6,460
001-2110 Police Administration	83	8.089669	29,156		29,156	6,588	35,744
001-2210 Fire Administration	35	3.411306	12,295		12,295	2,778	15,073
001-2270 Ocean Rescue	2	0.194932	703		703	159	861
001-5010 Development Svcs - Admin	2	0.194932	703		703	159	861
001-5020 Planning & Zoning	14	1.364522	4,918		4,918	1,111	6,029
001-5050 Code Compliance	5	0.487329	1,756		1,756	397	2,153
001-6910 Human Services	41	3.996101	14,403		14,403	3,254	17,657
001-7210 Parks Administration	13	1.267057	4,567		4,567	1,032	5,598
001-7220 Special Events / CCC	9	0.877193	3,162		3,162	714	3,876
001-7221 Foster Park	1	0.097466	351		351	79	431
001-7222 Johnson Park	23	2.241715	8,080		8,080	1,826	9,905
001-7223 Bluesten Park	6	0.584795	2,108		2,108	476	2,584
001-7230 Aquatics Division	6	0.584795	2,108		2,108	476	2,584
001-7231 BF James Pool	8	0.779727	2,810		2,810	635	3,445
001-7240 Parks Maintenance	37	3.606238	12,997		12,997	2,937	15,934
001-7270 Facilities Operations	7	0.682261	2,459		2,459	556	3,015
001-7280 Historic Sites	1	0.097466	351		351	79	431
001-7515 Marina Facility	2	0.194932	703		703	159	861
130 Community Redevelopment Agency	103	10.038986	36,182		36,182	8,175	44,357
160 Transportation Fund	2	0.194932	703		703	159	861
170 Permits And Inspections Fund	21	2.046784	7,377		7,377	1,667	9,044
410 Sanitation Fund	33	3.216374	11,592		11,592	2,619	14,212
420 Cemetery Fund	10	0.974659	3,513		3,513	794	4,306
440 Stormwater Fund	8	0.779727	2,810		2,810	635	3,445
490 Utilites - Sewer*	16	1.559454	5,621		5,621	1,270	6,890
490 Utilites - Water*	179	17.446394	62,880		62,880	14,207	77,087
530 Fleet Services Fund	114	11.111111	40,046		40,046	9,049	49,095
570 General Liability - Self Insurance	25	2.436647	8,782		8,782	1,984	10,766
Schedule .4 Total for Procurement Services	1,026	100.000000	360,416		360,416	76,117	436,533

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, 2020
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 Commission	12	0.083137	43		43		43
City Manager	59	0.408757	214		214		214
Procurement	7	0.048497	25		25		25
City Attorney	12	0.083137	43		43	9	53
Finance	6,297	43.626160	22,821		22,821	4,846	27,667
Innovation Technology	1	0.006928	4		4	1	4
Human Resources	59	0.408757	214		214	45	259
City Clerk	333	2.307053	1,207		1,207	256	1,463
DPW Administration	13	0.090065	47		47	10	57
001-2110 Police Administration	3,884	26.908688	14,076		14,076	2,989	17,065
001-2210 Fire Administration	66	0.457254	239		239	51	290
001-5010 Development Svcs - Admin	274	1.898296	993		993	211	1,204
001-5050 Code Compliance	909	6.297631	3,294		3,294	700	3,994
001-6910 Human Services	56	0.387973	203		203	43	246
001-7210 Parks Administration	13	0.090065	47		47	10	57
330 CRA Redevelopment Note 2020	478	3.311625	1,732		1,732	368	2,100
490 Utilites - Water*	1,880	13.024802	6,813		6,813	1,447	8,260
570 General Liability - Self Insurance	81	0.561175	294		294	62	356
Schedule .4 Total for Mail Services	14,434	100.000000	52,309		52,309	11,047	63,357

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	4	6.666667	2,811		2,811		2,811
Procurement	3	5.000000	2,109		2,109		2,109
City Attorney	2	3.333333	1,406		1,406	336	1,742
Finance	9	15.000000	6,326		6,326	1,512	7,838
Innovation Technology	3	5.000000	2,109		2,109	504	2,613
Human Resources	1	1.666667	703		703	168	871
City Clerk	3	5.000000	2,109		2,109	504	2,613
DPW Administration	7	11.666667	4,920		4,920	1,176	6,096
001-2110 Police Administration	7	11.666667	4,920		4,920	1,176	6,096
001-5010 Development Svcs - Admin	6	10.000000	4,217		4,217	1,008	5,225
001-6910 Human Services	4	6.666667	2,811		2,811	672	3,484
001-7210 Parks Administration	10	16.666665	7,029		7,029	1,681	8,709
570 General Liability - Self Insurance	1	1.666667	703		703	168	871
Schedule .4 Total for PCard Administration	60	100.000000	42,172		42,172	8,906	51,078

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, 2020
Schedule .5 - Allocation Summary
For Department Procurement

Receiving Department	Total	Procurement Services	Mail Services	PCard Administration
City Commission	395	351	43	0
City Manager	9,700	6,674	214	2,811
Budget & Program Monitoring	351	351	0	0
Procurement	18,293	16,159	25	2,109
City Attorney	2,225	431	53	1,742
Finance	39,811	4,306	27,667	7,838
Innovation Technology	33,193	30,576	4	2,613
Human Resources	5,437	4,306	259	871
City Clerk	7,521	3,445	1,463	2,613
DPW Administration	12,613	6,460	57	6,096
Facilities Maintenance	9,044	9,044	0	0
001-1301 Grants	861	861	0	0
001-1920 Office of Capital Improvement	6,460	6,460	0	0
001-2110 Police Administration	58,905	35,744	17,065	6,096
001-2210 Fire Administration	15,363	15,073	290	0
001-2270 Ocean Rescue	861	861	0	0
001-5010 Development Svcs - Admin	7,291	861	1,204	5,225
001-5020 Planning & Zoning	6,029	6,029	0	0
001-5050 Code Compliance	6,147	2,153	3,994	0
001-6910 Human Services	21,386	17,657	246	3,484
001-7210 Parks Administration	14,365	5,598	57	8,709
001-7220 Special Events / CCC	3,876	3,876	0	0
001-7221 Foster Park	431	431	0	0
001-7222 Johnson Park	9,905	9,905	0	0
001-7223 Bluesten Park	2,584	2,584	0	0
001-7230 Aquatics Division	2,584	2,584	0	0
001-7231 BF James Pool	3,445	3,445	0	0
001-7240 Parks Maintenance	15,934	15,934	0	0
001-7270 Facilities Operations	3,015	3,015	0	0
001-7280 Historic Sites	431	431	0	0
001-7515 Marina Facility	861	861	0	0
130 Community Redevelopment Agency	44,357	44,357	0	0
160 Transportation Fund	861	861	0	0
170 Permits And Inspections Fund	9,044	9,044	0	0
330 CRA Redevelopment Note 2020	2,100	0	2,100	0
410 Sanitation Fund	14,212	14,212	0	0
420 Cemetery Fund	4,306	4,306	0	0
440 Stormwater Fund	3,445	3,445	0	0
490 Utilitites - Sewer*	6,890	6,890	0	0
490 Utilitites - Water*	85,347	77,087	8,260	0
530 Fleet Services Fund	49,095	49,095	0	0
570 General Liability - Self Insurance	11,993	10,766	356	871
Direct Bill	0	0	0	0
Total	550,967	436,533	63,357	51,078

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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 Representation - 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, 2020
Schedule .2 - Costs To Be Allocated
For Department City Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,189,400			1,189,400
Inbound Costs:				
Depreciation Expense	2,944		2,944	
City Commission	3,772	1,716	5,488	
Budget & Program Monitoring	11,730	1,572	13,302	
Procurement	1,800	425	2,225	
City Attorney		8,608	8,608	
Finance		14,076	14,076	
Innovation Technology		25,872	25,872	
Human Resources		10,168	10,168	
City Clerk		7,806	7,806	
Grounds Maintenance		455	455	
Facilities Maintenance		11,834	11,834	
Custodial Services		4,410	4,410	
Non Departmental		496,824	496,824	
General Fund Transactions		251	251	
Total Allocated Additions:	20,247	584,017	604,263	604,263
Total To Be Allocated:	1,209,647	584,017		1,793,663

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department City Attorney

	Total	G&A	City Attorney	Legal Services
Other Expense & Cost				
512000 Regular Salaries & Wages	505,708	0	505,708	0
514000 Overtime Pay	399	0	399	0
515150 Auto & Travel Allowances	6,000	0	6,000	0
515155 Phone Allowance	3,060	0	3,060	0
515200 Sick Leave Buyback	1,690	0	1,690	0
521050 Taxes - Social Security	27,179	0	27,179	0
521100 Taxes - Medicare	7,303	0	7,303	0
522050 Pensions - Prof/Mgmt	36,595	0	36,595	0
522200 Pensions - Icma 401 (A)	15,738	0	15,738	0
522201 Pensions - Frs	41,482	0	41,482	0
522300 Pensions - 401(A) Match Pgm	4,387	0	4,387	0
522350 Pensions - Retirement Health	320	0	320	0
523050 Health Insurance	61,019	0	61,019	0
523100 Dental Insurance	2,479	0	2,479	0
523150 Life Insurance	365	0	365	0
523200 Long-Term Disability Insurance	292	0	292	0
524000 Workers' Compensation	564	0	564	0
531010 Consultants/Prof Svcs	7,657	0	322	7,335
531040 Legal Services	436,963	0	0	436,963
533000 Court Reporter Services	4,882	0	4,882	0
534010 Outside Services	19,934	0	271	19,663
540160 Miscellaneous	45	0	45	0
544020 Copiers/Office Equip Leases	2,101	0	2,101	0
551000 Office Supplies	1,552	0	1,552	0
554010 Books And Publications	103	0	103	0
554040 Internet Subscriptions	425	0	425	0
555060 License & Certifications	1,158	0	1,158	0
Departmental Total				
Expenditures Per Financial Statement	1,189,400			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,189,400	0	725,439	463,961
Allocation Step 1				
Inbound - All Others	20,247	0	20,247	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,209,647	0	745,686	463,961
Allocation Step 2				
Inbound - All Others	584,017	0	584,017	0
2nd Allocation	584,017	0	584,017	0
Total For City Attorney				
Schedule .3 Total	1,793,663	0	1,329,702	463,961

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	5.00	1.277009	9,522		9,522		9,522
City Manager	6.40	1.634571	12,189		12,189		12,189
Budget & Program Monitoring	3.00	0.766205	5,713		5,713		5,713
Procurement	3.56	0.909230	6,780		6,780		6,780
City Attorney	4.52	1.154416	8,608		8,608		8,608
Finance	8.89	2.270522	16,931		16,931	14,068	30,999
Innovation Technology	5.70	1.455790	10,856		10,856	9,020	19,876
Human Resources	4.98	1.271901	9,484		9,484	7,881	17,365
City Clerk	3.00	0.766205	5,713		5,713	4,747	10,461
Grounds Maintenance	6.14	1.568167	11,694		11,694	9,716	21,410
Facilities Maintenance	6.49	1.657557	12,360		12,360	10,270	22,630
Custodial Services	1.16	0.296266	2,209		2,209	1,836	4,045
001-1920 Office of Capital Improvement	3.00	0.766205	5,713		5,713	4,747	10,461
001-2110 Police Administration	27.64	7.059304	52,640		52,640	43,739	96,379
001-2120 Office Of The Chief	13.41	3.424937	25,539		25,539	21,221	46,760
001-2130 Uniformed Patrol	88.01	22.477911	167,615		167,615	139,271	306,886
001-2210 Fire Administration	0.91	0.232416	1,733		1,733	1,440	3,173
001-2220 Fire Suppression	5.15	1.315319	9,808		9,808	8,150	17,958
001-2230 Emergency Medical Service	5.54	1.414926	10,551		10,551	8,767	19,318
001-2240 Fire Prevention	1.02	0.260510	1,943		1,943	1,614	3,557
001-2270 Ocean Rescue	2.30	0.587424	4,380		4,380	3,640	8,020
001-5010 Development Svcs - Admin	2.00	0.510803	3,809		3,809	3,165	6,974
001-5020 Planning & Zoning	5.23	1.335751	9,961		9,961	8,276	18,237
001-5050 Code Compliance	8.00	2.043214	15,236		15,236	12,660	27,895
001-6910 Human Services	12.04	3.075037	22,930		22,930	19,053	41,983
001-7210 Parks Administration	3.76	0.960311	7,161		7,161	5,950	13,111
001-7221 Foster Park	2.82	0.720233	5,371		5,371	4,463	9,833
001-7222 Johnson Park	8.08	2.063646	15,388		15,388	12,786	28,174
001-7223 Bluesten Park	1.00	0.255402	1,905		1,905	1,582	3,487
001-7231 BF James Pool	3.85	0.983297	7,332		7,332	6,092	13,425
001-7232 Bluesten Pool	0.21	0.053634	400		400	332	732
001-7240 Parks Maintenance	4.81	1.228482	9,161		9,161	7,612	16,772
001-7241 Parks Landscape	10.47	2.674056	19,940		19,940	16,568	36,508
001-7270 Facilities Operations	2.70	0.689585	5,142		5,142	4,273	9,415
001-7515 Marina Facility	0.21	0.053634	400		400	332	732
130 Community Redevelopment Agency	8.03	2.050876	15,293		15,293	12,707	28,000
150 Grant Fund	10.94	2.794095	20,835		20,835	17,312	38,147
160 Transportation Fund	7.55	1.928283	14,379		14,379	11,947	26,326
170 Permits And Inspections Fund	10.83	2.766001	20,626		20,626	17,138	37,763
410 Sanitation Fund	14.99	3.828472	28,548		28,548	23,721	52,269
420 Cemetery Fund	1.24	0.316698	2,362		2,362	1,962	4,324
440 Stormwater Fund	8.07	2.061092	15,369		15,369	12,770	28,140
490 Utilites - Sewer*	7.48	1.910405	14,246		14,246	11,837	26,082
490 Utilites - Water*	43.10	11.007814	82,084		82,084	68,203	150,287
530 Fleet Services Fund	6.31	1.611585	12,017		12,017	9,985	22,003
570 General Liability - Self Insurance	2.00	0.510803	3,809		3,809	3,165	6,974
Schedule .4 Total for City Attorney	391.54	100.000000	745,686		745,686	584,017	1,329,702

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, 2020
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	109,550.85	23.612081	109,551		109,551		109,551
City Manager	13,458.13	2.900703	13,458		13,458		13,458
Innovation Technology	19,188.87	4.135880	19,189		19,189		19,189
Human Resources	120.00	0.025864	120		120		120
City Clerk	38.67	0.008335	39		39		39
DPW Administration	71,948.89	15.507529	71,949		71,949		71,949
001-2110 Police Administration	162,823.46	35.094210	162,823		162,823		162,823
001-2210 Fire Administration	26,519.17	5.715819	26,519		26,519		26,519
001-5010 Development Svcs - Admin	2,200.00	0.474178	2,200		2,200		2,200
001-7210 Parks Administration	51,483.18	11.096445	51,483		51,483		51,483
330 CRA Redevelopment Note 2020	6,629.80	1.428956	6,630		6,630		6,630
Schedule .4 Total for Legal Services	463,961.02	100.000000	463,961		463,961	0	463,961

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, 2020
Schedule .5 - Allocation Summary
For Department City Attorney

Receiving Department	Total	City Attorney	Legal Services
City Commission	119,073	9,522	109,551
City Manager	25,647	12,189	13,458
Budget & Program Monitoring	5,713	5,713	0
Procurement	6,780	6,780	0
City Attorney	8,608	8,608	0
Finance	30,999	30,999	0
Innovation Technology	39,064	19,876	19,189
Human Resources	17,485	17,365	120
City Clerk	10,500	10,461	39
DPW Administration	71,949	0	71,949
Grounds Maintenance	21,410	21,410	0
Facilities Maintenance	22,630	22,630	0
Custodial Services	4,045	4,045	0
001-1920 Office of Capital Improvement	10,461	10,461	0
001-2110 Police Administration	259,202	96,379	162,823
001-2120 Office Of The Chief	46,760	46,760	0
001-2130 Uniformed Patrol	306,886	306,886	0
001-2210 Fire Administration	29,692	3,173	26,519
001-2220 Fire Suppression	17,958	17,958	0
001-2230 Emergency Medical Service	19,318	19,318	0
001-2240 Fire Prevention	3,557	3,557	0
001-2270 Ocean Rescue	8,020	8,020	0
001-5010 Development Svcs - Admin	9,174	6,974	2,200
001-5020 Planning & Zoning	18,237	18,237	0
001-5050 Code Compliance	27,895	27,895	0
001-6910 Human Services	41,983	41,983	0
001-7210 Parks Administration	64,594	13,111	51,483
001-7221 Foster Park	9,833	9,833	0
001-7222 Johnson Park	28,174	28,174	0
001-7223 Bluesten Park	3,487	3,487	0
001-7231 BF James Pool	13,425	13,425	0
001-7232 Bluesten Pool	732	732	0
001-7240 Parks Maintenance	16,772	16,772	0
001-7241 Parks Landscape	36,508	36,508	0
001-7270 Facilities Operations	9,415	9,415	0
001-7515 Marina Facility	732	732	0
130 Community Redevelopment Agency	28,000	28,000	0
150 Grant Fund	38,147	38,147	0
160 Transportation Fund	26,326	26,326	0
170 Permits And Inspections Fund	37,763	37,763	0
330 CRA Redevelopment Note 2020	6,630	0	6,630
410 Sanitation Fund	52,269	52,269	0
420 Cemetery Fund	4,324	4,324	0
440 Stormwater Fund	28,140	28,140	0
490 Utilites - Sewer*	26,082	26,082	0
490 Utilites - Water*	150,287	150,287	0
530 Fleet Services Fund	22,003	22,003	0
570 General Liability - Self Insurance	6,974	6,974	0
Direct Bill	0	0	0
Total	1,793,663	1,329,702	463,961

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Finance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	977,911			977,911
Inbound Costs:				
Depreciation Expense	14,998		14,998	
City Commission	3,102	1,411	4,512	
City Manager	26,057	5,980	32,037	
Budget & Program Monitoring	4,022	539	4,561	
Procurement	32,659	7,152	39,811	
City Attorney	16,931	14,068	30,999	
Finance		9,882	9,882	
Innovation Technology		50,886	50,886	
Human Resources		19,998	19,998	
City Clerk		14,363	14,363	
Grounds Maintenance		828	828	
Facilities Maintenance		21,540	21,540	
Custodial Services		8,026	8,026	
Non Departmental		23,846	23,846	
General Fund Transactions		207	207	
Total Allocated Additions:	97,769	178,726	276,494	276,494
Total To Be Allocated:	1,075,680	178,726		1,254,405

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Finance

	Total	G&A	Finance & Accounting	Accounts Payable	Payroll
Other Expense & Cost					
512000 Regular Salaries & Wages	595,569	78,198	300,524	115,481	68,431
513000 Other Salaries & Wages	1,407	185	709	273	162
514000 Overtime Pay	1,556	204	785	302	179
515150 Auto & Travel Allowances	1,200	158	605	233	138
515155 Phone Allowance	1,400	184	707	271	161
515200 Sick Leave Buyback	5,149	676	2,598	998	592
515300 Payouts-Sick Leave	1,765	232	890	342	203
515350 Payouts-Vacation Pay	9,128	1,199	4,605	1,770	1,049
521050 Taxes - Social Security	35,973	4,723	18,153	6,975	4,133
521100 Taxes - Medicare	8,555	1,123	4,317	1,659	983
522150 Pensions - General Employees	81,721	10,730	41,236	15,846	9,390
522200 Pensions - Icma 401 (A)	18,193	2,389	9,180	3,528	2,090
522201 Pensions - Frs	29,275	3,844	14,772	5,676	3,364
522300 Pensions - 401(A) Match Pgm	6,353	834	3,206	1,232	730
522350 Pensions - Retirement Health	773	101	390	150	89
523050 Health Insurance	98,756	12,967	49,832	19,149	11,347
523100 Dental Insurance	2,925	384	1,476	567	336
523150 Life Insurance	632	83	318	123	73
523200 Long-Term Disability Insurance	505	66	255	98	58
524000 Workers' Compensation	1,001	131	506	194	115
531010 Consultants/Prof Svcs	23,728	0	23,728	0	0
532000 Accounting & Auditing	47,342	0	0	0	0
547000 Printing And Binding	1,653	217	834	321	190
551000 Office Supplies	1,174	154	592	228	135
554030 Membership Dues	188	25	95	36	22
555020 Meetings And Seminars	1,990	261	1,004	386	229
Departmental Total					
Expenditures Per Financial Statement	977,911				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	977,911	119,068	481,317	175,838	104,199
Allocation Step 1					
Inbound - All Others	97,769	97,769	0	0	0
Reallocate Admin Costs		(216,837)	121,521	44,395	26,308
Unallocated Costs	0	0	0	0	0
1st Allocation	1,075,680	0	602,838	220,233	130,507
Allocation Step 2					
Inbound - All Others	178,726	178,726	0	0	0
Reallocate Admin Costs		(178,726)	100,162	36,592	21,684
Unallocated Costs	0	0	0	0	0
2nd Allocation	178,726	0	100,162	36,592	21,684
Total For Finance					
Schedule .3 Total	1,254,405	0	703,000	256,825	152,191

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Finance

	Budget & Program Monitoring	Annual Audit
Other Expense & Cost		
512000 Regular Salaries & Wages	32,935	0
513000 Other Salaries & Wages	78	0
514000 Overtime Pay	86	0
515150 Auto & Travel Allowances	66	0
515155 Phone Allowance	77	0
515200 Sick Leave Buyback	285	0
515300 Payouts-Sick Leave	98	0
515350 Payouts-Vacation Pay	505	0
521050 Taxes - Social Security	1,989	0
521100 Taxes - Medicare	473	0
522150 Pensions - General Employees	4,519	0
522200 Pensions - Icma 401 (A)	1,006	0
522201 Pensions - Frs	1,619	0
522300 Pensions - 401(A) Match Pgm	351	0
522350 Pensions - Retirement Health	43	0
523050 Health Insurance	5,461	0
523100 Dental Insurance	162	0
523150 Life Insurance	35	0
523200 Long-Term Disability Insurance	28	0
524000 Workers' Compensation	55	0
531010 Consultants/Prof Svcs	0	0
532000 Accounting & Auditing	0	47,342
547000 Printing And Binding	91	0
551000 Office Supplies	65	0
554030 Membership Dues	10	0
555020 Meetings And Seminars	110	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	50,147	47,342
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	12,661	11,953
Unallocated Costs	0	0
1st Allocation	62,808	59,295
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	10,436	9,852
Unallocated Costs	0	0
2nd Allocation	10,436	9,852
Total For Finance		
Schedule .3 Total	73,244	69,146

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	303	0.539108	3,250		3,250		3,250
City Manager	391	0.695680	4,194		4,194		4,194
Budget & Program Monitoring	397	0.706355	4,258		4,258		4,258
Procurement	360	0.640524	3,861		3,861		3,861
City Attorney	445	0.791759	4,773		4,773		4,773
Finance	443	0.788200	4,752		4,752		4,752
Innovation Technology	452	0.804213	4,848		4,848	840	5,689
Human Resources	424	0.754395	4,548		4,548	788	5,336
City Clerk	490	0.871824	5,256		5,256	911	6,167
DPW Administration	208	0.370080	2,231		2,231	387	2,618
Grounds Maintenance	100	0.177923	1,073		1,073	186	1,259
Facilities Maintenance	403	0.717031	4,323		4,323	749	5,072
Custodial Services	300	0.533770	3,218		3,218	558	3,776
Non Departmental	21	0.037364	225		225	39	264
General Fund Transactions	1,228	2.184898	13,171		13,171	2,283	15,455
001-1301 Grants	215	0.382535	2,306		2,306	400	2,706
001-1920 Office of Capital Improvement	599	1.065760	6,425		6,425	1,114	7,539
001-2110 Police Administration	784	1.394919	8,409		8,409	1,458	9,867
001-2120 Office Of The Chief	1,222	2.174222	13,107		13,107	2,272	15,379
001-2130 Uniformed Patrol	1,226	2.181339	13,150		13,150	2,280	15,430
001-2140 Investigative Services	8	0.014234	86		86	15	101
001-2210 Fire Administration	230	0.409224	2,467		2,467	428	2,895
001-2220 Fire Suppression	144	0.256210	1,545		1,545	268	1,812
001-2230 Emergency Medical Service	195	0.346950	2,092		2,092	363	2,454
001-2240 Fire Prevention	3,504	6.234432	37,584		37,584	6,516	44,099
001-2270 Ocean Rescue	154	0.274002	1,652		1,652	286	1,938
001-2931 Beach Safety	311	0.553341	3,336		3,336	578	3,914
001-4791 Local Grants - Police	48	0.085403	515		515	89	604
001-5010 Development Svcs - Admin	416	0.740161	4,462		4,462	774	5,236
001-5020 Planning & Zoning	2,068	3.679453	22,181		22,181	3,846	26,027
001-5050 Code Compliance	1,425	2.535407	15,284		15,284	2,650	17,934
001-6910 Human Services	551	0.980357	5,910		5,910	1,025	6,935
001-7210 Parks Administration	961	1.709843	10,308		10,308	1,787	12,095
001-7220 Special Events / CCC	67	0.119209	719		719	125	843
001-7221 Foster Park	188	0.334496	2,016		2,016	350	2,366
001-7222 Johnson Park	389	0.692122	4,172		4,172	723	4,896
001-7223 Bluesten Park	136	0.241976	1,459		1,459	253	1,712
001-7230 Aquatics Division	179	0.318483	1,920		1,920	333	2,253
001-7231 BF James Pool	369	0.656537	3,958		3,958	686	4,644
001-7232 Bluesten Pool	46	0.081845	493		493	86	579
001-7240 Parks Maintenance	404	0.718810	4,333		4,333	751	5,085
001-7241 Parks Landscape	436	0.775745	4,676		4,676	811	5,487
001-7270 Facilities Operations	396	0.704576	4,247		4,247	736	4,984
001-7515 Marina Facility	371	0.660095	3,979		3,979	690	4,669
001-8900 Charges To Other Funds	12	0.021351	129		129	22	151
001-9001 Transfer To Other Funds	26	0.046260	279		279	48	327
103 Police Training Fund	12	0.021351	129		129	22	151
104 Police Outside Services Fund	2,715	4.830617	29,121		29,121	5,049	34,169
110 Police Equitable Sharing Fund	16	0.028468	172		172	30	201
120 3 Islands Safe Neighborhood Fund	58	0.103196	622		622	108	730
121 Golden Isles Safe Neighborhood Fund	39	0.069390	418		418	72	491

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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
130 Community Redevelopment Agency	941	1.674258	10,093		10,093	1,750	11,843
150 Grant Fund	924	1.644011	9,911		9,911	1,718	11,629
160 Transportation Fund	876	1.558608	9,396		9,396	1,629	11,025
165 Law Enforcement Trust Fund	27	0.048039	290		290	50	340
170 Permits And Inspections Fund	15,977	28.426799	171,368		171,368	29,711	201,079
202 Debt Service Fund GO Bond	67	0.119209	719		719	125	843
248 Debt Service Capital Fund	28	0.049819	300		300	52	352
302 Parks GO Bond Capital Fund	1,475	2.624368	15,821		15,821	2,743	18,563
330 CRA Redevelopment Note 2020	5	0.008896	54		54	9	63
347 Developer Agreement Fund	7	0.012455	75		75	13	88
348 Capital Projects Fund	50	0.088962	536		536	93	629
410 Sanitation Fund	1,730	3.078073	18,556		18,556	3,217	21,773
420 Cemetery Fund	900	1.601310	9,653		9,653	1,674	11,327
440 Stormwater Fund	966	1.718739	10,361		10,361	1,796	12,157
490 Utilitites - Sewer*	1,010	1.797025	10,833		10,833	1,878	12,711
490 Utilitites - Water*	3,685	6.556472	39,525		39,525	6,852	46,377
491 Utility Impact Fee	28	0.049819	300		300	52	352
530 Fleet Services Fund	588	1.046189	6,307		6,307	1,093	7,400
570 General Liability - Self Insurance	533	0.948331	5,717		5,717	991	6,708
575 Workers' Compensation	494	0.878941	5,299		5,299	919	6,217
651 Professional / Management Pension	3	0.005338	32		32	6	38
652 Police / Fire Pension Fund	3	0.005338	32		32	6	38
653 General Employees Pension	2	0.003558	21		21	4	25
Schedule .4 Total for Finance & Accounting	56,204	100.000000	602,838		602,838	100,162	703,000

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	51	0.420827	927		927		927
City Manager	103	0.849905	1,872		1,872		1,872
Budget & Program Monitoring	12	0.099018	218		218		218
Procurement	54	0.445581	981		981		981
City Attorney	310	2.557967	5,633		5,633		5,633
Finance	58	0.478587	1,054		1,054		1,054
Innovation Technology	733	6.048354	13,320		13,320	2,326	15,647
Human Resources	81	0.668372	1,472		1,472	257	1,729
City Clerk	160	1.320241	2,908		2,908	508	3,415
DPW Administration	149	1.229474	2,708		2,708	473	3,181
Grounds Maintenance	1	0.008252	18		18	3	21
Facilities Maintenance	207	1.708062	3,762		3,762	657	4,419
Custodial Services	91	0.750887	1,654		1,654	289	1,943
Non Departmental	543	4.480568	9,868		9,868	1,723	11,591
001-1301 Grants	17	0.140276	309		309	54	363
001-1920 Office of Capital Improvement	2	0.016503	36		36	6	43
001-2110 Police Administration	222	1.831834	4,034		4,034	705	4,739
001-2120 Office Of The Chief	120	0.990181	2,181		2,181	381	2,561
001-2130 Uniformed Patrol	125	1.031438	2,272		2,272	397	2,668
001-2210 Fire Administration	160	1.320241	2,908		2,908	508	3,415
001-2220 Fire Suppression	18	0.148527	327		327	57	384
001-2230 Emergency Medical Service	37	0.305306	672		672	117	790
001-2240 Fire Prevention	4	0.033006	73		73	13	85
001-2270 Ocean Rescue	14	0.115521	254		254	44	299
001-2931 Beach Safety	22	0.181533	400		400	70	470
001-5010 Development Svcs - Admin	8	0.066012	145		145	25	171
001-5020 Planning & Zoning	41	0.338312	745		745	130	875
001-5050 Code Compliance	18	0.148527	327		327	57	384
001-6910 Human Services	107	0.882911	1,944		1,944	340	2,284
001-7210 Parks Administration	29	0.239294	527		527	92	619
001-7220 Special Events / CCC	65	0.536348	1,181		1,181	206	1,387
001-7221 Foster Park	182	1.501774	3,307		3,307	578	3,885
001-7222 Johnson Park	301	2.483703	5,470		5,470	955	6,425
001-7223 Bluesten Park	87	0.717881	1,581		1,581	276	1,857
001-7231 BF James Pool	172	1.419259	3,126		3,126	546	3,672
001-7240 Parks Maintenance	485	4.001980	8,814		8,814	1,539	10,353
001-7241 Parks Landscape	144	1.188217	2,617		2,617	457	3,074
001-7270 Facilities Operations	254	2.095882	4,616		4,616	806	5,422
001-7280 Historic Sites	39	0.321809	709		709	124	833
001-7515 Marina Facility	129	1.064444	2,344		2,344	409	2,754
001-9001 Transfer To Other Funds	1	0.008252	18		18	3	21
103 Police Training Fund	10	0.082515	182		182	32	213
110 Police Equitable Sharing Fund	80	0.660120	1,454		1,454	254	1,708
120 3 Islands Safe Neighborhood Fund	61	0.503342	1,109		1,109	193	1,302
121 Golden Isles Safe Neighborhood Fund	80	0.660120	1,454		1,454	254	1,708
130 Community Redevelopment Agency	844	6.964271	15,338		15,338	2,678	18,016
150 Grant Fund	348	2.871524	6,324		6,324	1,104	7,428
160 Transportation Fund	746	6.155623	13,557		13,557	2,367	15,924
165 Law Enforcement Trust Fund	112	0.924169	2,035		2,035	355	2,391
170 Permits And Inspections Fund	189	1.559535	3,435		3,435	600	4,034
202 Debt Service Fund GO Bond	3	0.024755	54		54	9	64

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	0.008252	18		18	3	21
302 Parks GO Bond Capital Fund	115	0.948923	2,090		2,090	365	2,455
347 Developer Agreement Fund	18	0.148527	327		327	57	384
410 Sanitation Fund	355	2.929285	6,451		6,451	1,127	7,578
420 Cemetery Fund	76	0.627114	1,381		1,381	241	1,622
440 Stormwater Fund	343	2.830267	6,233		6,233	1,088	7,322
490 Utilites - Sewer*	429	3.539896	7,796		7,796	1,361	9,157
490 Utilites - Water*	1,414	11.667631	25,696		25,696	4,487	30,183
491 Utility Impact Fee	3	0.024755	54		54	9	64
530 Fleet Services Fund	1,341	11.065267	24,370		24,370	4,257	28,626
570 General Liability - Self Insurance	167	1.378001	3,035		3,035	530	3,565
575 Workers' Compensation	28	0.231042	509		509	89	598
Schedule .4 Total for Accounts Payable	12,119	100.000000	220,233		220,233	36,592	256,825

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, 2020
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	5.00	1.277009	1,667		1,667		1,667
City Manager	6.40	1.634571	2,133		2,133		2,133
Budget & Program Monitoring	3.00	0.766205	1,000		1,000		1,000
Procurement	3.56	0.909230	1,187		1,187		1,187
City Attorney	4.52	1.154416	1,507		1,507		1,507
Finance	8.89	2.270522	2,963		2,963		2,963
Innovation Technology	5.70	1.455790	1,900		1,900	343	2,243
Human Resources	4.98	1.271901	1,660		1,660	300	1,960
City Clerk	3.00	0.766205	1,000		1,000	181	1,181
Grounds Maintenance	6.14	1.568167	2,047		2,047	370	2,416
Facilities Maintenance	6.49	1.657557	2,163		2,163	391	2,554
Custodial Services	1.16	0.296266	387		387	70	456
001-1920 Office of Capital Improvement	3.00	0.766205	1,000		1,000	181	1,181
001-2110 Police Administration	27.64	7.059304	9,213		9,213	1,664	10,877
001-2120 Office Of The Chief	13.41	3.424937	4,470		4,470	807	5,277
001-2130 Uniformed Patrol	88.01	22.477911	29,335		29,335	5,299	34,635
001-2210 Fire Administration	0.91	0.232416	303		303	55	358
001-2220 Fire Suppression	5.15	1.315319	1,717		1,717	310	2,027
001-2230 Emergency Medical Service	5.54	1.414926	1,847		1,847	334	2,180
001-2240 Fire Prevention	1.02	0.260510	340		340	61	401
001-2270 Ocean Rescue	2.30	0.587424	767		767	139	905
001-5010 Development Svcs - Admin	2.00	0.510803	667		667	120	787
001-5020 Planning & Zoning	5.23	1.335751	1,743		1,743	315	2,058
001-5050 Code Compliance	8.00	2.043214	2,667		2,667	482	3,148
001-6910 Human Services	12.04	3.075037	4,013		4,013	725	4,738
001-7210 Parks Administration	3.76	0.960311	1,253		1,253	226	1,480
001-7221 Foster Park	2.82	0.720233	940		940	170	1,110
001-7222 Johnson Park	8.08	2.063646	2,693		2,693	486	3,180
001-7223 Bluesten Park	1.00	0.255402	333		333	60	394
001-7231 BF James Pool	3.85	0.983297	1,283		1,283	232	1,515
001-7232 Bluesten Pool	0.21	0.053634	70		70	13	83
001-7240 Parks Maintenance	4.81	1.228482	1,603		1,603	290	1,893
001-7241 Parks Landscape	10.47	2.674056	3,490		3,490	630	4,120
001-7270 Facilities Operations	2.70	0.689585	900		900	163	1,063
001-7515 Marina Facility	0.21	0.053634	70		70	13	83
130 Community Redevelopment Agency	8.03	2.050876	2,677		2,677	483	3,160
150 Grant Fund	10.94	2.794095	3,646		3,646	659	4,305
160 Transportation Fund	7.55	1.928283	2,517		2,517	455	2,971
170 Permits And Inspections Fund	10.83	2.766001	3,610		3,610	652	4,262
410 Sanitation Fund	14.99	3.828472	4,996		4,996	902	5,899
420 Cemetery Fund	1.24	0.316698	413		413	75	488
440 Stormwater Fund	8.07	2.061092	2,690		2,690	486	3,176
490 Utilites - Sewer*	7.48	1.910405	2,493		2,493	450	2,944
490 Utilites - Water*	43.10	11.007814	14,366		14,366	2,595	16,961
530 Fleet Services Fund	6.31	1.611585	2,103		2,103	380	2,483
570 General Liability - Self Insurance	2.00	0.510803	667		667	120	787
Schedule .4 Total for Payroll	391.54	100.000000	130,507		130,507	21,684	152,191

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, 2020
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	8	0.579710	364		364		364
City Manager	26	1.884058	1,183		1,183		1,183
Budget & Program Monitoring	23	1.666667	1,047		1,047		1,047
Procurement	9	0.652174	410		410		410
City Attorney	35	2.536232	1,593		1,593		1,593
Finance	12	0.869565	546		546		546
Innovation Technology	25	1.811594	1,138		1,138	206	1,344
Human Resources	4	0.289855	182		182	33	215
City Clerk	21	1.521739	956		956	173	1,129
DPW Administration	1	0.072464	45		45	8	54
Grounds Maintenance	23	1.666667	1,047		1,047	189	1,236
Facilities Maintenance	4	0.289855	182		182	33	215
Custodial Services	4	0.289855	182		182	33	215
Non Departmental	49	3.550725	2,230		2,230	404	2,634
001-1301 Grants	19	1.376812	865		865	156	1,021
001-1920 Office of Capital Improvement	1	0.072464	45		45	8	54
001-2110 Police Administration	7	0.507246	319		319	58	376
001-2120 Office Of The Chief	10	0.724638	455		455	82	537
001-2130 Uniformed Patrol	13	0.942029	592		592	107	699
001-2210 Fire Administration	73	5.289855	3,322		3,322	601	3,924
001-2220 Fire Suppression	43	3.115942	1,957		1,957	354	2,311
001-2230 Emergency Medical Service	47	3.405797	2,139		2,139	387	2,526
001-2240 Fire Prevention	28	2.028986	1,274		1,274	231	1,505
001-2270 Ocean Rescue	24	1.739130	1,092		1,092	198	1,290
001-2931 Beach Safety	27	1.956522	1,229		1,229	222	1,451
001-5010 Development Svcs - Admin	11	0.797101	501		501	91	591
001-5020 Planning & Zoning	10	0.724638	455		455	82	537
001-5050 Code Compliance	7	0.507246	319		319	58	376
001-6910 Human Services	14	1.014493	637		637	115	752
001-7210 Parks Administration	5	0.362319	228		228	41	269
001-7220 Special Events / CCC	1	0.072464	45		45	8	54
001-7221 Foster Park	6	0.434783	273		273	49	322
001-7222 Johnson Park	6	0.434783	273		273	49	322
001-7223 Bluesten Park	2	0.144928	91		91	16	107
001-7230 Aquatics Division	2	0.144928	91		91	16	107
001-7231 BF James Pool	3	0.217391	137		137	25	161
001-7232 Bluesten Pool	1	0.072464	45		45	8	54
001-7240 Parks Maintenance	5	0.362319	228		228	41	269
001-7241 Parks Landscape	26	1.884058	1,183		1,183	214	1,398
001-7270 Facilities Operations	5	0.362319	228		228	41	269
001-7280 Historic Sites	1	0.072464	45		45	8	54
001-7515 Marina Facility	1	0.072464	45		45	8	54
110 Police Equitable Sharing Fund	8	0.579710	364		364	66	430
120 3 Islands Safe Neighborhood Fund	5	0.362319	228		228	41	269
121 Golden Isles Safe Neighborhood Fund	6	0.434783	273		273	49	322
130 Community Redevelopment Agency	89	6.449275	4,051		4,051	733	4,784
150 Grant Fund	126	9.130435	5,735		5,735	1,038	6,772
160 Transportation Fund	25	1.811594	1,138		1,138	206	1,344
170 Permits And Inspections Fund	26	1.884058	1,183		1,183	214	1,398
302 Parks GO Bond Capital Fund	155	11.231879	7,055		7,055	1,279	8,333
330 CRA Redevelopment Note 2020	3	0.217391	137		137	25	161

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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
347 Developer Agreement Fund	41	2.971014	1,866		1,866	338	2,204
410 Sanitation Fund	17	1.231884	774		774	140	914
420 Cemetery Fund	9	0.652174	410		410	74	484
440 Stormwater Fund	42	3.043478	1,912		1,912	346	2,257
490 Utilitites - Sewer*	31	2.246378	1,411		1,411	255	1,666
490 Utilitites - Water*	101	7.318841	4,597		4,597	832	5,428
491 Utility Impact Fee	6	0.434783	273		273	49	322
530 Fleet Services Fund	22	1.594203	1,001		1,001	181	1,182
570 General Liability - Self Insurance	14	1.014493	637		637	115	752
575 Workers' Compensation	5	0.362319	228		228	41	269
810 Fire Assessment Program	7	0.507246	319		319	58	376
Schedule .4 Total for Budget & Program Monitoring	1,380	100.000000	62,808		62,808	10,436	73,244

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, 2020
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	303	0.654216	388		388		388
City Manager	391	0.844219	501		501		501
Budget & Program Monitoring	397	0.857174	508		508		508
Procurement	360	0.777286	461		461		461
City Attorney	445	0.960812	570		570		570
Finance	443	0.956494	567		567		567
Innovation Technology	452	0.975926	579		579	101	680
Human Resources	424	0.915470	543		543	95	638
City Clerk	490	1.057973	627		627	110	737
DPW Administration	208	0.449099	266		266	47	313
Grounds Maintenance	100	0.215913	128		128	22	150
Facilities Maintenance	403	0.870128	516		516	90	606
Custodial Services	300	0.647738	384		384	67	451
Non Departmental	21	0.045342	27		27	5	32
General Fund Transactions	1,228	2.651409	1,572		1,572	275	1,847
001-1301 Grants	215	0.464212	275		275	48	323
001-1920 Office of Capital Improvement	599	1.293317	767		767	134	901
001-2110 Police Administration	784	1.692756	1,004		1,004	176	1,179
001-2120 Office Of The Chief	1,222	2.638454	1,564		1,564	274	1,838
001-2130 Uniformed Patrol	1,226	2.647091	1,570		1,570	275	1,844
001-2140 Investigative Services	8	0.017273	10		10	2	12
001-2210 Fire Administration	230	0.496599	294		294	51	346
001-2220 Fire Suppression	144	0.310914	184		184	32	217
001-2230 Emergency Medical Service	195	0.421030	250		250	44	293
001-2240 Fire Prevention	3,504	7.565584	4,486		4,486	785	5,271
001-2270 Ocean Rescue	154	0.332506	197		197	34	232
001-2931 Beach Safety	311	0.671489	398		398	70	468
001-4791 Local Grants - Police	48	0.103638	61		61	11	72
001-5010 Development Svcs - Admin	416	0.898197	533		533	93	626
001-5020 Planning & Zoning	2,068	4.465076	2,648		2,648	463	3,111
001-5050 Code Compliance	1,425	3.076757	1,824		1,824	319	2,144
001-6910 Human Services	551	1.189679	705		705	123	829
001-7210 Parks Administration	961	2.074922	1,230		1,230	215	1,446
001-7220 Special Events / CCC	67	0.144662	86		86	15	101
001-7221 Foster Park	188	0.405916	241		241	42	283
001-7222 Johnson Park	389	0.839901	498		498	87	585
001-7223 Bluesten Park	136	0.293641	174		174	30	205
001-7230 Aquatics Division	179	0.386484	229		229	40	269
001-7231 BF James Pool	369	0.796718	472		472	83	555
001-7232 Bluesten Pool	46	0.099320	59		59	10	69
001-7240 Parks Maintenance	404	0.872288	517		517	90	608
001-7241 Parks Landscape	436	0.941380	558		558	98	656
001-7270 Facilities Operations	396	0.855015	507		507	89	596
001-7515 Marina Facility	371	0.801036	475		475	83	558
001-8900 Charges To Other Funds	12	0.025910	15		15	3	18
001-9001 Transfer To Other Funds	26	0.056137	33		33	6	39
103 Police Training Fund	12	0.025910	15		15	3	18
104 Police Outside Services Fund	2,715	5.862032	3,476		3,476	608	4,084
110 Police Equitable Sharing Fund	16	0.034546	20		20	3	24
150 Grant Fund	924	1.995034	1,183		1,183	207	1,390
160 Transportation Fund	876	1.891396	1,121		1,121	196	1,318
170 Permits And Inspections Fund	15,977	34.496380	20,455		20,455	3,581	24,036

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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
202 Debt Service Fund GO Bond	67	0.144662	86		86	15	101
248 Debt Service Capital Fund	28	0.060456	36		36	6	42
302 Parks GO Bond Capital Fund	1,475	3.184713	1,888		1,888	330	2,219
330 CRA Redevelopment Note 2020	5	0.010796	6		6	1	7
347 Developer Agreement Fund	7	0.015114	9		9	1	10
348 Capital Projects Fund	50	0.107956	64		64	11	75
491 Utility Impact Fee	28	0.060456	36		36	6	42
530 Fleet Services Fund	588	1.269567	753		753	132	885
575 Workers' Compensation	494	1.066609	632		632	111	743
651 Professional / Management Pension	3	0.006477	4		4	1	4
652 Police / Fire Pension Fund	3	0.006477	4		4	1	4
653 General Employees Pension	2	0.004318	3		3	0	3
Schedule .4 Total for Annual Audit	46,315	100.000000	59,295		59,295	9,852	69,146

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Total	Finance & Accounting	Accounts Payable	Payroll	Budget & Program Monitoring
City Commission	6,595	3,250	927	1,667	364
City Manager	9,883	4,194	1,872	2,133	1,183
Budget & Program Monitoring	7,031	4,258	218	1,000	1,047
Procurement	6,900	3,861	981	1,187	410
City Attorney	14,076	4,773	5,633	1,507	1,593
Finance	9,882	4,752	1,054	2,963	546
Innovation Technology	25,602	5,689	15,647	2,243	1,344
Human Resources	9,878	5,336	1,729	1,960	215
City Clerk	12,629	6,167	3,415	1,181	1,129
DPW Administration	6,165	2,618	3,181	0	54
Grounds Maintenance	5,083	1,259	21	2,416	1,236
Facilities Maintenance	12,866	5,072	4,419	2,554	215
Custodial Services	6,841	3,776	1,943	456	215
Non Departmental	14,520	264	11,591	0	2,634
General Fund Transactions	17,302	15,455	0	0	0
001-1301 Grants	4,413	2,706	363	0	1,021
001-1920 Office of Capital Improvement	9,717	7,539	43	1,181	54
001-2110 Police Administration	27,038	9,867	4,739	10,877	376
001-2120 Office Of The Chief	25,594	15,379	2,561	5,277	537
001-2130 Uniformed Patrol	55,275	15,430	2,668	34,635	699
001-2140 Investigative Services	113	101	0	0	0
001-2210 Fire Administration	10,938	2,895	3,415	358	3,924
001-2220 Fire Suppression	6,751	1,812	384	2,027	2,311
001-2230 Emergency Medical Service	8,244	2,454	790	2,180	2,526
001-2240 Fire Prevention	51,362	44,099	85	401	1,505
001-2270 Ocean Rescue	4,664	1,938	299	905	1,290
001-2931 Beach Safety	6,303	3,914	470	0	1,451
001-4791 Local Grants - Police	676	604	0	0	0
001-5010 Development Svcs - Admin	7,410	5,236	171	787	591
001-5020 Planning & Zoning	32,608	26,027	875	2,058	537
001-5050 Code Compliance	23,986	17,934	384	3,148	376
001-6910 Human Services	15,538	6,935	2,284	4,738	752
001-7210 Parks Administration	15,908	12,095	619	1,480	269
001-7220 Special Events / CCC	2,385	843	1,387	0	54
001-7221 Foster Park	7,966	2,366	3,885	1,110	322
001-7222 Johnson Park	15,408	4,896	6,425	3,180	322
001-7223 Bluesten Park	4,274	1,712	1,857	394	107
001-7230 Aquatics Division	2,630	2,253	0	0	107
001-7231 BF James Pool	10,547	4,644	3,672	1,515	161
001-7232 Bluesten Pool	784	579	0	83	54
001-7240 Parks Maintenance	18,207	5,085	10,353	1,893	269
001-7241 Parks Landscape	14,735	5,487	3,074	4,120	1,398
001-7270 Facilities Operations	12,333	4,984	5,422	1,063	269
001-7280 Historic Sites	886	0	833	0	54
001-7515 Marina Facility	8,117	4,669	2,754	83	54
001-8900 Charges To Other Funds	169	151	0	0	0
001-9001 Transfer To Other Funds	387	327	21	0	0
103 Police Training Fund	382	151	213	0	0
104 Police Outside Services Fund	38,253	34,169	0	0	0
110 Police Equitable Sharing Fund	2,363	201	1,708	0	430
120 3 Islands Safe Neigrhood Fund	2,301	730	1,302	0	269
121 Golden Isles Safe Neighborhood Fund	2,521	491	1,708	0	322

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Total	Finance & Accounting	Accounts Payable	Payroll	Budget & Program Monitoring
130 Community Redevelopment Agency	37,802	11,843	18,016	3,160	4,784
150 Grant Fund	31,525	11,629	7,428	4,305	6,772
160 Transportation Fund	32,581	11,025	15,924	2,971	1,344
165 Law Enforcement Trust Fund	2,731	340	2,391	0	0
170 Permits And Inspections Fund	234,808	201,079	4,034	4,262	1,398
202 Debt Service Fund GO Bond	1,008	843	64	0	0
248 Debt Service Capital Fund	416	352	21	0	0
302 Parks GO Bond Capital Fund	31,571	18,563	2,455	0	8,333
330 CRA Redevelopment Note 2020	231	63	0	0	161
347 Developer Agreement Fund	2,686	88	384	0	2,204
348 Capital Projects Fund	704	629	0	0	0
410 Sanitation Fund	36,163	21,773	7,578	5,899	914
420 Cemetery Fund	13,921	11,327	1,622	488	484
440 Stormwater Fund	24,912	12,157	7,322	3,176	2,257
490 Utilitites - Sewer*	26,478	12,711	9,157	2,944	1,666
490 Utilitites - Water*	98,949	46,377	30,183	16,961	5,428
491 Utility Impact Fee	781	352	64	0	322
530 Fleet Services Fund	40,577	7,400	28,626	2,483	1,182
570 General Liability - Self Insurance	11,812	6,708	3,565	787	752
575 Workers' Compensation	7,827	6,217	598	0	269
651 Professional / Management Pension	42	38	0	0	0
652 Police / Fire Pension Fund	42	38	0	0	0
653 General Employees Pension	28	25	0	0	0
810 Fire Assessment Program	376	0	0	0	376
Direct Bill	0	0	0	0	0
Total	1,254,405	703,000	256,825	152,191	73,244

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Annual Audit
City Commission	388
City Manager	501
Budget & Program Monitoring	508
Procurement	461
City Attorney	570
Finance	567
Innovation Technology	680
Human Resources	638
City Clerk	737
DPW Administration	313
Grounds Maintenance	150
Facilities Maintenance	606
Custodial Services	451
Non Departmental	32
General Fund Transactions	1,847
001-1301 Grants	323
001-1920 Office of Capital Improvement	901
001-2110 Police Administration	1,179
001-2120 Office Of The Chief	1,838
001-2130 Uniformed Patrol	1,844
001-2140 Investigative Services	12
001-2210 Fire Administration	346
001-2220 Fire Suppression	217
001-2230 Emergency Medical Service	293
001-2240 Fire Prevention	5,271
001-2270 Ocean Rescue	232
001-2931 Beach Safety	468
001-4791 Local Grants - Police	72
001-5010 Development Svcs - Admin	626
001-5020 Planning & Zoning	3,111
001-5050 Code Compliance	2,144
001-6910 Human Services	829
001-7210 Parks Administration	1,446
001-7220 Special Events / CCC	101
001-7221 Foster Park	283
001-7222 Johnson Park	585
001-7223 Bluesten Park	205
001-7230 Aquatics Division	269
001-7231 BF James Pool	555
001-7232 Bluesten Pool	69
001-7240 Parks Maintenance	608
001-7241 Parks Landscape	656
001-7270 Facilities Operations	596
001-7280 Historic Sites	0
001-7515 Marina Facility	558
001-8900 Charges To Other Funds	18
001-9001 Transfer To Other Funds	39
103 Police Training Fund	18
104 Police Outside Services Fund	4,084
110 Police Equitable Sharing Fund	24
120 3 Islands Safe Neighborhood Fund	0
121 Golden Isles Safe Neighborhood Fund	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Annual Audit
130 Community Redevelopment Agency	0
150 Grant Fund	1,390
160 Transportation Fund	1,318
165 Law Enforcement Trust Fund	0
170 Permits And Inspections Fund	24,036
202 Debt Service Fund GO Bond	101
248 Debt Service Capital Fund	42
302 Parks GO Bond Capital Fund	2,219
330 CRA Redevelopment Note 2020	7
347 Developer Agreement Fund	10
348 Capital Projects Fund	75
410 Sanitation Fund	0
420 Cemetery Fund	0
440 Stormwater Fund	0
490 Utilites - Sewer*	0
490 Utilites - Water*	0
491 Utility Impact Fee	42
530 Fleet Services Fund	885
570 General Liability - Self Insurance	0
575 Workers' Compensation	743
651 Professional / Management Pension	4
652 Police / Fire Pension Fund	4
653 General Employees Pension	3
810 Fire Assessment Program	0
Direct Bill	0
Total	69,146

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Innovation Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,128,896			2,128,896
Deductions:				
564070 Computer Equipment	-77,830			
Total Deductions:	-77,830			-77,830
Inbound Costs:				
Depreciation Expense	79,384		79,384	
City Commission	6,752	3,071	9,823	
City Manager	16,707	3,834	20,541	
Budget & Program Monitoring	8,379	1,123	9,501	
Procurement	27,053	6,140	33,193	
City Attorney	30,044	9,020	39,064	
Finance	21,785	3,817	25,602	
Innovation Technology		32,627	32,627	
Human Resources		12,822	12,822	
City Clerk		3,779	3,779	
Grounds Maintenance		462	462	
Facilities Maintenance		12,024	12,024	
Custodial Services		4,480	4,480	
Non Departmental		17,757	17,757	
General Fund Transactions		450	450	
Total Allocated Additions:	190,105	111,405	301,510	301,510
Total To Be Allocated:	2,241,171	111,405		2,352,576

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Innovation Technology

	Total	G&A	Innovation Technology
Other Expense & Cost			
512000 Regular Salaries & Wages	456,613	0	456,613
514000 Overtime Pay	9,801	0	9,801
515150 Auto & Travel Allowances	2,200	0	2,200
515155 Phone Allowance	2,380	0	2,380
515200 Sick Leave Buyback	5,893	0	5,893
515300 Payouts-Sick Leave	22,331	0	22,331
515350 Payouts-Vacation Pay	16,346	0	16,346
521050 Taxes - Social Security	30,533	0	30,533
521100 Taxes - Medicare	7,141	0	7,141
522050 Pensions - Prof/Mgmt	27,996	0	27,996
522150 Pensions - General Employees	53,697	0	53,697
522200 Pensions - Icma 401 (A)	10,319	0	10,319
522201 Pensions - Frs	24,839	0	24,839
522300 Pensions - 401(A) Match Pgm	3,784	0	3,784
522350 Pensions - Retirement Health	480	0	480
523050 Health Insurance	88,557	0	88,557
523100 Dental Insurance	3,075	0	3,075
523150 Life Insurance	425	0	425
523200 Long-Term Disability Insurance	340	0	340
524000 Workers' Compensation	689	0	689
534010 Outside Services	328,164	0	328,164
541010 Phone & Communications	257,350	0	257,350
544020 Copiers/Office Equip Leases	17,916	0	17,916
546050 Computer Hardware Maint	49,826	0	49,826
546060 Computer Software Maint	151,878	0	151,878
549530 Admin Chgs To Fleet Services	3,790	0	3,790
551000 Office Supplies	2,444	0	2,444
552150 Gasoline/Ethanol	105	0	105
552170 Computer Equip & Supplies	9,281	0	9,281
552270 Emergency Prep & Recovery	(100)	0	(100)
554030 Membership Dues	350	0	350
554040 Internet Subscriptions	461,122	0	461,122
555010 Computer Training	285	0	285
555020 Meetings And Seminars	1,216	0	1,216
*564070 Computer Equipment	77,830	0	0
Departmental Total			
Expenditures Per Financial Statement	2,128,896		
Deductions			
*Total Disallowed Costs	(77,830)	0	0
Functional Cost	2,051,066	0	2,051,066
Allocation Step 1			
Inbound - All Others	190,105	190,105	0
Reallocate Admin Costs		(190,105)	190,105
Unallocated Costs	0	0	0
1st Allocation	2,241,171	0	2,241,171

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Innovation Technology

	Total	G&A	Innovation Technology
<hr/>			
Allocation Step 2			
Inbound - All Others	111,405	111,405	0
Reallocate Admin Costs		(111,405)	111,405
Unallocated Costs	0	0	0
2nd Allocation	111,405	0	111,405
<hr/>			
Total For Innovation Technology			
Schedule .3 Total	2,352,576	0	2,352,576

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	5.00	1.277009	28,620		28,620		28,620
City Manager	6.40	1.634571	36,633		36,633		36,633
Budget & Program Monitoring	3.00	0.766205	17,172		17,172		17,172
Procurement	3.56	0.909230	20,377		20,377		20,377
City Attorney	4.52	1.154416	25,872		25,872		25,872
Finance	8.89	2.270522	50,886		50,886		50,886
Innovation Technology	5.70	1.455790	32,627		32,627		32,627
Human Resources	4.98	1.271901	28,505		28,505	1,565	30,071
City Clerk	3.00	0.766205	17,172		17,172	943	18,115
Grounds Maintenance	6.14	1.568167	35,145		35,145	1,930	37,075
Facilities Maintenance	6.49	1.657557	37,149		37,149	2,040	39,188
Custodial Services	1.16	0.296266	6,640		6,640	365	7,004
001-1920 Office of Capital Improvement	3.00	0.766205	17,172		17,172	943	18,115
001-2110 Police Administration	27.64	7.059304	158,211		158,211	8,687	166,898
001-2120 Office Of The Chief	13.41	3.424937	76,759		76,759	4,215	80,973
001-2130 Uniformed Patrol	88.01	22.477911	503,768		503,768	27,661	531,429
001-2210 Fire Administration	0.91	0.232416	5,209		5,209	286	5,495
001-2220 Fire Suppression	5.15	1.315319	29,479		29,479	1,619	31,097
001-2230 Emergency Medical Service	5.54	1.414926	31,711		31,711	1,741	33,452
001-2240 Fire Prevention	1.02	0.260510	5,838		5,838	321	6,159
001-2270 Ocean Rescue	2.30	0.587424	13,165		13,165	723	13,888
001-5010 Development Svcs - Admin	2.00	0.510803	11,448		11,448	629	12,077
001-5020 Planning & Zoning	5.23	1.335751	29,936		29,936	1,644	31,580
001-5050 Code Compliance	8.00	2.043214	45,792		45,792	2,514	48,306
001-6910 Human Services	12.04	3.075037	68,917		68,917	3,784	72,701
001-7210 Parks Administration	3.76	0.960311	21,522		21,522	1,182	22,704
001-7221 Foster Park	2.82	0.720233	16,142		16,142	886	17,028
001-7222 Johnson Park	8.08	2.063646	46,250		46,250	2,539	48,789
001-7223 Bluesten Park	1.00	0.255402	5,724		5,724	314	6,038
001-7231 BF James Pool	3.85	0.983297	22,037		22,037	1,210	23,247
001-7232 Bluesten Pool	0.21	0.053634	1,202		1,202	66	1,268
001-7240 Parks Maintenance	4.81	1.228482	27,532		27,532	1,512	29,044
001-7241 Parks Landscape	10.47	2.674056	59,930		59,930	3,291	63,221
001-7270 Facilities Operations	2.70	0.689585	15,455		15,455	849	16,303
001-7515 Marina Facility	0.21	0.053634	1,202		1,202	66	1,268
130 Community Redevelopment Agency	8.03	2.050876	45,964		45,964	2,524	48,487
150 Grant Fund	10.94	2.794095	62,620		62,620	3,438	66,059
160 Transportation Fund	7.55	1.928283	43,216		43,216	2,373	45,589
170 Permits And Inspections Fund	10.83	2.766001	61,991		61,991	3,404	65,395
410 Sanitation Fund	14.99	3.828472	85,803		85,803	4,711	90,514
420 Cemetery Fund	1.24	0.316698	7,098		7,098	390	7,487
440 Stormwater Fund	8.07	2.061092	46,193		46,193	2,536	48,729
490 Utilites - Sewer*	7.48	1.910405	42,815		42,815	2,351	45,166
490 Utilites - Water*	43.10	11.007814	246,704		246,704	13,546	260,250
530 Fleet Services Fund	6.31	1.611585	36,118		36,118	1,983	38,101
570 General Liability - Self Insurance	2.00	0.510803	11,448		11,448	629	12,077
Schedule .4 Total for Innovation Technology	391.54	100.000000	2,241,171		2,241,171	111,405	2,352,576

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, 2020
Schedule .5 - Allocation Summary
For Department Innovation Technology

Receiving Department	Total	Innovation Technology
City Commission	28,620	28,620
City Manager	36,633	36,633
Budget & Program Monitoring	17,172	17,172
Procurement	20,377	20,377
City Attorney	25,872	25,872
Finance	50,886	50,886
Innovation Technology	32,627	32,627
Human Resources	30,071	30,071
City Clerk	18,115	18,115
Grounds Maintenance	37,075	37,075
Facilities Maintenance	39,188	39,188
Custodial Services	7,004	7,004
001-1920 Office of Capital Improvement	18,115	18,115
001-2110 Police Administration	166,898	166,898
001-2120 Office Of The Chief	80,973	80,973
001-2130 Uniformed Patrol	531,429	531,429
001-2210 Fire Administration	5,495	5,495
001-2220 Fire Suppression	31,097	31,097
001-2230 Emergency Medical Service	33,452	33,452
001-2240 Fire Prevention	6,159	6,159
001-2270 Ocean Rescue	13,888	13,888
001-5010 Development Svcs - Admin	12,077	12,077
001-5020 Planning & Zoning	31,580	31,580
001-5050 Code Compliance	48,306	48,306
001-6910 Human Services	72,701	72,701
001-7210 Parks Administration	22,704	22,704
001-7221 Foster Park	17,028	17,028
001-7222 Johnson Park	48,789	48,789
001-7223 Bluesten Park	6,038	6,038
001-7231 BF James Pool	23,247	23,247
001-7232 Bluesten Pool	1,268	1,268
001-7240 Parks Maintenance	29,044	29,044
001-7241 Parks Landscape	63,221	63,221
001-7270 Facilities Operations	16,303	16,303
001-7515 Marina Facility	1,268	1,268
130 Community Redevelopment Agency	48,487	48,487
150 Grant Fund	66,059	66,059
160 Transportation Fund	45,589	45,589
170 Permits And Inspections Fund	65,395	65,395
410 Sanitation Fund	90,514	90,514
420 Cemetery Fund	7,487	7,487
440 Stormwater Fund	48,729	48,729
490 Utilites - Sewer*	45,166	45,166
490 Utilites - Water*	260,250	260,250
530 Fleet Services Fund	38,101	38,101
570 General Liability - Self Insurance	12,077	12,077
Direct Bill	0	0
Total	2,352,576	2,352,576

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	809,628			809,628
Inbound Costs:				
Depreciation Expense	1,678		1,678	
City Commission	2,568	1,168	3,736	
City Manager	14,597	3,350	17,946	
Budget & Program Monitoring	1,341	180	1,520	
Procurement	4,430	1,007	5,437	
City Attorney	9,604	7,881	17,485	
Finance	8,405	1,473	9,878	
Innovation Technology	28,505	1,565	30,071	
Human Resources		11,202	11,202	
City Clerk		10,162	10,162	
Grounds Maintenance		410	410	
Facilities Maintenance		10,680	10,680	
Custodial Services		3,980	3,980	
Non Departmental		427,188	427,188	
General Fund Transactions		171	171	
Total Allocated Additions:	71,127	480,416	551,543	551,543
Total To Be Allocated:	880,755	480,416		1,361,171

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources
<hr/>			
Other Expense & Cost			
512000 Regular Salaries & Wages	425,515	0	425,515
513000 Other Salaries & Wages	24,724	0	24,724
515150 Auto & Travel Allowances	2,400	0	2,400
515155 Phone Allowance	2,100	0	2,100
515200 Sick Leave Buyback	5,413	0	5,413
515300 Payouts-Sick Leave	1,152	0	1,152
515350 Payouts-Vacation Pay	4,124	0	4,124
521050 Taxes - Social Security	25,761	0	25,761
521100 Taxes - Medicare	6,343	0	6,343
522050 Pensions - Prof/Mgmt	52,901	0	52,901
522150 Pensions - General Employees	50,917	0	50,917
522200 Pensions - Icma 401 (A)	8,094	0	8,094
522201 Pensions - Frs	6,884	0	6,884
522300 Pensions - 401(A) Match Pgm	4,488	0	4,488
522350 Pensions - Retirement Health	400	0	400
523050 Health Insurance	84,223	0	84,223
523100 Dental Insurance	3,040	0	3,040
523150 Life Insurance	358	0	358
523200 Long-Term Disability Insurance	286	0	286
524000 Workers' Compensation	692	0	692
525000 Unemployment Compensation Fee	6,367	0	6,367
531010 Consultants/Prof Svcs	72,002	0	72,002
531030 Employee Physicals/Testing	7,331	0	7,331
534010 Outside Services	9,514	0	9,514
551000 Office Supplies	206	0	206
552010 Specialized Supplies	3,225	0	3,225
554030 Membership Dues	1,168	0	1,168
Departmental Total			
Expenditures Per Financial Statement	809,628		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	809,628	0	809,628
Allocation Step 1			
Inbound - All Others	71,127	71,127	0
Reallocate Admin Costs		(71,127)	71,127
Unallocated Costs	0	0	0
1st Allocation	880,755	0	880,755
Allocation Step 2			
Inbound - All Others	480,416	480,416	0
Reallocate Admin Costs		(480,416)	480,416
Unallocated Costs	0	0	0
2nd Allocation	480,416	0	480,416

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources
<hr/>			
Total For Human Resources			
Schedule .3 Total	1,361,171	0	1,361,171

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	5.00	1.277009	11,247		11,247		11,247
City Manager	6.40	1.634571	14,397		14,397		14,397
Budget & Program Monitoring	3.00	0.766205	6,748		6,748		6,748
Procurement	3.56	0.909230	8,008		8,008		8,008
City Attorney	4.52	1.154416	10,168		10,168		10,168
Finance	8.89	2.270522	19,998		19,998		19,998
Innovation Technology	5.70	1.455790	12,822		12,822		12,822
Human Resources	4.98	1.271901	11,202		11,202		11,202
City Clerk	3.00	0.766205	6,748		6,748	4,124	10,872
Grounds Maintenance	6.14	1.568167	13,812		13,812	8,440	22,252
Facilities Maintenance	6.49	1.657557	14,599		14,599	8,921	23,520
Custodial Services	1.16	0.296266	2,609		2,609	1,595	4,204
001-1920 Office of Capital Improvement	3.00	0.766205	6,748		6,748	4,124	10,872
001-2110 Police Administration	27.64	7.059304	62,175		62,175	37,995	100,170
001-2120 Office Of The Chief	13.41	3.424937	30,165		30,165	18,434	48,599
001-2130 Uniformed Patrol	88.01	22.477911	197,975		197,975	120,980	318,955
001-2210 Fire Administration	0.91	0.232416	2,047		2,047	1,251	3,298
001-2220 Fire Suppression	5.15	1.315319	11,585		11,585	7,079	18,664
001-2230 Emergency Medical Service	5.54	1.414926	12,462		12,462	7,615	20,078
001-2240 Fire Prevention	1.02	0.260510	2,294		2,294	1,402	3,697
001-2270 Ocean Rescue	2.30	0.587424	5,174		5,174	3,162	8,335
001-5010 Development Svcs - Admin	2.00	0.510803	4,499		4,499	2,749	7,248
001-5020 Planning & Zoning	5.23	1.335751	11,765		11,765	7,189	18,954
001-5050 Code Compliance	8.00	2.043214	17,996		17,996	10,997	28,993
001-6910 Human Services	12.04	3.075037	27,084		27,084	16,550	43,634
001-7210 Parks Administration	3.76	0.960311	8,458		8,458	5,169	13,627
001-7221 Foster Park	2.82	0.720233	6,344		6,344	3,876	10,220
001-7222 Johnson Park	8.08	2.063646	18,176		18,176	11,107	29,283
001-7223 Bluesten Park	1.00	0.255402	2,249		2,249	1,375	3,624
001-7231 BF James Pool	3.85	0.983297	8,660		8,660	5,292	13,953
001-7232 Bluesten Pool	0.21	0.053634	472		472	289	761
001-7240 Parks Maintenance	4.81	1.228482	10,820		10,820	6,612	17,432
001-7241 Parks Landscape	10.47	2.674056	23,552		23,552	14,392	37,944
001-7270 Facilities Operations	2.70	0.689585	6,074		6,074	3,712	9,785
001-7515 Marina Facility	0.21	0.053634	472		472	289	761
130 Community Redevelopment Agency	8.03	2.050876	18,063		18,063	11,038	29,101
150 Grant Fund	10.94	2.794095	24,609		24,609	15,038	39,648
160 Transportation Fund	7.55	1.928283	16,983		16,983	10,378	27,362
170 Permits And Inspections Fund	10.83	2.766001	24,362		24,362	14,887	39,249
410 Sanitation Fund	14.99	3.828472	33,719		33,719	20,606	54,325
420 Cemetery Fund	1.24	0.316698	2,789		2,789	1,705	4,494
440 Stormwater Fund	8.07	2.061092	18,153		18,153	11,093	29,246
490 Utilites - Sewer*	7.48	1.910405	16,826		16,826	10,282	27,108
490 Utilites - Water*	43.10	11.007814	96,952		96,952	59,246	156,198
530 Fleet Services Fund	6.31	1.611585	14,194		14,194	8,674	22,868
570 General Liability - Self Insurance	2.00	0.510803	4,499		4,499	2,749	7,248
Schedule .4 Total for Human Resources	391.54	100.000000	880,755		880,755	480,416	1,361,171

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, 2020
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources
City Commission	11,247	11,247
City Manager	14,397	14,397
Budget & Program Monitoring	6,748	6,748
Procurement	8,008	8,008
City Attorney	10,168	10,168
Finance	19,998	19,998
Innovation Technology	12,822	12,822
Human Resources	11,202	11,202
City Clerk	10,872	10,872
Grounds Maintenance	22,252	22,252
Facilities Maintenance	23,520	23,520
Custodial Services	4,204	4,204
001-1920 Office of Capital Improvement	10,872	10,872
001-2110 Police Administration	100,170	100,170
001-2120 Office Of The Chief	48,599	48,599
001-2130 Uniformed Patrol	318,955	318,955
001-2210 Fire Administration	3,298	3,298
001-2220 Fire Suppression	18,664	18,664
001-2230 Emergency Medical Service	20,078	20,078
001-2240 Fire Prevention	3,697	3,697
001-2270 Ocean Rescue	8,335	8,335
001-5010 Development Svcs - Admin	7,248	7,248
001-5020 Planning & Zoning	18,954	18,954
001-5050 Code Compliance	28,993	28,993
001-6910 Human Services	43,634	43,634
001-7210 Parks Administration	13,627	13,627
001-7221 Foster Park	10,220	10,220
001-7222 Johnson Park	29,283	29,283
001-7223 Bluesten Park	3,624	3,624
001-7231 BF James Pool	13,953	13,953
001-7232 Bluesten Pool	761	761
001-7240 Parks Maintenance	17,432	17,432
001-7241 Parks Landscape	37,944	37,944
001-7270 Facilities Operations	9,785	9,785
001-7515 Marina Facility	761	761
130 Community Redevelopment Agency	29,101	29,101
150 Grant Fund	39,648	39,648
160 Transportation Fund	27,362	27,362
170 Permits And Inspections Fund	39,249	39,249
410 Sanitation Fund	54,325	54,325
420 Cemetery Fund	4,494	4,494
440 Stormwater Fund	29,246	29,246
490 Utilites - Sewer*	27,108	27,108
490 Utilites - Water*	156,198	156,198
530 Fleet Services Fund	22,868	22,868
570 General Liability - Self Insurance	7,248	7,248
Direct Bill	0	0
Total	1,361,171	1,361,171

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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.

Records Management - Costs identified to this function are representative of staff compensation and operational expenditures for the records and archives program. These costs are allocated based on the total number of boxes stored per organization.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .2 - Costs To Be Allocated
For Department City Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	358,450			358,450
Inbound Costs:				
Depreciation Expense	4,356		4,356	
City Commission	1,137	517	1,654	
City Manager	8,793	2,018	10,811	
Budget & Program Monitoring	7,038	943	7,981	
Procurement	6,126	1,395	7,521	
City Attorney	5,752	4,747	10,500	
Finance	10,746	1,882	12,629	
Innovation Technology	17,172	943	18,115	
Human Resources	6,748	4,124	10,872	
City Clerk		51,266	51,266	
Grounds Maintenance		239	239	
Facilities Maintenance		6,215	6,215	
Custodial Services		2,316	2,316	
Non Departmental		5,816	5,816	
General Fund Transactions		76	76	
Total Allocated Additions:	67,868	82,497	150,365	150,365
Total To Be Allocated:	426,318	82,497		508,815

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department City Clerk

	Total	G&A	City Clerk	Commission Agenda / Minutes	Records Management
Other Expense & Cost					
512000 Regular Salaries & Wages	198,850	77,015	59,436	50,349	12,050
515150 Auto & Travel Allowances	2,400	930	717	608	145
515155 Phone Allowance	840	325	251	213	51
515200 Sick Leave Buyback	2,990	1,158	894	757	181
515300 Payouts-Sick Leave	70	27	21	18	4
515350 Payouts-Vacation Pay	1,448	560	433	367	88
521050 Taxes - Social Security	12,530	4,853	3,745	3,173	759
521100 Taxes - Medicare	2,931	1,135	876	742	178
522150 Pensions - General Employees	18,907	7,323	5,651	4,787	1,146
522200 Pensions - Icma 401 (A)	7,585	2,937	2,267	1,921	460
522201 Pensions - Frs	17,076	6,613	5,104	4,324	1,035
522300 Pensions - 401(A) Match Pgm	1,981	767	592	502	120
522350 Pensions - Retirement Health	240	92	72	61	15
523050 Health Insurance	25,024	9,692	7,480	6,336	1,516
523100 Dental Insurance	1,048	406	313	265	64
523150 Life Insurance	243	93	73	62	15
523200 Long-Term Disability Insurance	194	75	58	49	12
524000 Workers' Compensation	302	118	90	76	18
531050 Filing & Lien Recording Fees	4,858	0	4,858	0	0
531100 Codification Of City Ordinance	3,495	0	3,495	0	0
534010 Outside Services	2,419	937	723	612	147
534070 Special Services	1,935	750	578	490	117
539055 Credit Card Fees	316	123	94	80	19
548010 Advertising	24,680	0	0	24,680	0
551000 Office Supplies	1,434	555	429	363	87
554030 Membership Dues	510	198	152	129	31
554040 Internet Subscriptions	20,820	8,063	6,223	5,272	1,262
555020 Meetings And Seminars	3,324	1,287	994	842	201
Departmental Total					
Expenditures Per Financial Statement	358,450				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	358,450	126,032	105,619	107,078	19,721
Allocation Step 1					
Inbound - All Others	67,868	19,442	26,218	22,209	0
Reallocate Admin Costs		(145,474)	78,759	66,714	0
Unallocated Costs	0	0	0	0	0
1st Allocation	426,318	0	210,596	196,001	19,721
Allocation Step 2					
Inbound - All Others	82,497	23,632	31,868	26,996	0
Reallocate Admin Costs		(23,632)	12,794	10,838	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	82,497	0	44,663	37,834	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department City Clerk

	Total	G&A	City Clerk	Commission Agenda / Minutes	Records Management
Total For City Clerk					
Schedule .3 Total	508,815	0	255,259	233,835	19,721

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	5.00	1.277009	2,689		2,689		2,689
City Manager	6.40	1.634571	3,442		3,442		3,442
Budget & Program Monitoring	3.00	0.766205	1,614		1,614		1,614
Procurement	3.56	0.909230	1,915		1,915		1,915
City Attorney	4.52	1.154416	2,431		2,431		2,431
Finance	8.89	2.270522	4,782		4,782		4,782
Innovation Technology	5.70	1.455790	3,066		3,066		3,066
Human Resources	4.98	1.271901	2,679		2,679		2,679
City Clerk	3.00	0.766205	1,614		1,614		1,614
Grounds Maintenance	6.14	1.568167	3,303		3,303	791	4,094
Facilities Maintenance	6.49	1.657557	3,491		3,491	837	4,327
Custodial Services	1.16	0.296266	624		624	149	773
001-1920 Office of Capital Improvement	3.00	0.766205	1,614		1,614	387	2,000
001-2110 Police Administration	27.64	7.059304	14,867		14,867	3,563	18,429
001-2120 Office Of The Chief	13.41	3.424937	7,213		7,213	1,728	8,941
001-2130 Uniformed Patrol	88.01	22.477911	47,338		47,338	11,346	58,684
001-2210 Fire Administration	0.91	0.232416	489		489	117	607
001-2220 Fire Suppression	5.15	1.315319	2,770		2,770	664	3,434
001-2230 Emergency Medical Service	5.54	1.414926	2,980		2,980	714	3,694
001-2240 Fire Prevention	1.02	0.260510	549		549	131	680
001-2270 Ocean Rescue	2.30	0.587424	1,237		1,237	296	1,533
001-5010 Development Svcs - Admin	2.00	0.510803	1,076		1,076	258	1,333
001-5020 Planning & Zoning	5.23	1.335751	2,813		2,813	674	3,487
001-5050 Code Compliance	8.00	2.043214	4,303		4,303	1,031	5,334
001-6910 Human Services	12.04	3.075037	6,476		6,476	1,552	8,028
001-7210 Parks Administration	3.76	0.960311	2,022		2,022	485	2,507
001-7221 Foster Park	2.82	0.720233	1,517		1,517	363	1,880
001-7222 Johnson Park	8.08	2.063646	4,346		4,346	1,042	5,387
001-7223 Bluesten Park	1.00	0.255402	538		538	129	667
001-7231 BF James Pool	3.85	0.983297	2,071		2,071	496	2,567
001-7232 Bluesten Pool	0.21	0.053634	113		113	27	140
001-7240 Parks Maintenance	4.81	1.228482	2,587		2,587	620	3,207
001-7241 Parks Landscape	10.47	2.674056	5,632		5,632	1,350	6,981
001-7270 Facilities Operations	2.70	0.689585	1,452		1,452	348	1,800
001-7515 Marina Facility	0.21	0.053634	113		113	27	140
130 Community Redevelopment Agency	8.03	2.050876	4,319		4,319	1,035	5,354
150 Grant Fund	10.94	2.794095	5,884		5,884	1,410	7,294
160 Transportation Fund	7.55	1.928283	4,061		4,061	973	5,034
170 Permits And Inspections Fund	10.83	2.766001	5,825		5,825	1,396	7,221
410 Sanitation Fund	14.99	3.828472	8,063		8,063	1,932	9,995
420 Cemetery Fund	1.24	0.316698	667		667	160	827
440 Stormwater Fund	8.07	2.061092	4,341		4,341	1,040	5,381
490 Utilites - Sewer*	7.48	1.910405	4,023		4,023	964	4,987
490 Utilites - Water*	43.10	11.007814	23,182		23,182	5,555	28,737
530 Fleet Services Fund	6.31	1.611585	3,394		3,394	813	4,207
570 General Liability - Self Insurance	2.00	0.510803	1,076		1,076	258	1,333
Schedule .4 Total for City Clerk	391.54	100.000000	210,596		210,596	44,663	255,259

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, 2020
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	69	12.545455	24,589		24,589		24,589
City Manager	23	4.181818	8,196		8,196		8,196
Budget & Program Monitoring	18	3.272727	6,415		6,415		6,415
Procurement	19	3.454545	6,771		6,771		6,771
City Attorney	11	2.000000	3,920		3,920		3,920
Finance	16	2.909091	5,702		5,702		5,702
Innovation Technology	2	0.363636	713		713		713
Human Resources	21	3.818182	7,484		7,484		7,484
City Clerk	123	22.363636	43,833		43,833		43,833
DPW Administration	76	13.818182	27,084		27,084	11,594	38,678
001-1920 Office of Capital Improvement	2	0.363636	713		713	305	1,018
001-2110 Police Administration	15	2.727273	5,345		5,345	2,288	7,634
001-2210 Fire Administration	5	0.909091	1,782		1,782	763	2,545
001-5010 Development Svcs - Admin	109	19.818182	38,844		38,844	16,629	55,473
001-6910 Human Services	10	1.818182	3,564		3,564	1,525	5,089
001-7210 Parks Administration	6	1.090909	2,138		2,138	915	3,054
130 Community Redevelopment Agency	20	3.636364	7,127		7,127	3,051	10,179
570 General Liability - Self Insurance	5	0.909091	1,782		1,782	763	2,545
Schedule .4 Total for Commission Agenda / Minutes	550	100.000000	196,001		196,001	37,834	233,835

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, 2020
Schedule .4 - Detail Activity Allocations
For Department City Clerk

Activity - Records Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	15	12.295082	2,425		2,425		2,425
Procurement	38	31.147541	6,143		6,143		6,143
City Attorney	9	7.377049	1,455		1,455		1,455
Finance	24	19.672131	3,880		3,880		3,880
City Clerk	36	29.508197	5,819		5,819		5,819
Schedule .4 Total for Records Management	122	100.000000	19,721		19,721	0	19,721

Allocation Basis: Total Number of Boxes Stored Per Organization
Allocation Source: Boxes Stored Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .5 - Allocation Summary
For Department City Clerk

Receiving Department	Total	City Clerk	Commission Agenda / Minutes	Records Management
City Commission	27,279	2,689	24,589	0
City Manager	14,063	3,442	8,196	2,425
Budget & Program Monitoring	8,028	1,614	6,415	0
Procurement	14,828	1,915	6,771	6,143
City Attorney	7,806	2,431	3,920	1,455
Finance	14,363	4,782	5,702	3,880
Innovation Technology	3,779	3,066	713	0
Human Resources	10,162	2,679	7,484	0
City Clerk	51,266	1,614	43,833	5,819
DPW Administration	38,678	0	38,678	0
Grounds Maintenance	4,094	4,094	0	0
Facilities Maintenance	4,327	4,327	0	0
Custodial Services	773	773	0	0
001-1920 Office of Capital Improvement	3,018	2,000	1,018	0
001-2110 Police Administration	26,063	18,429	7,634	0
001-2120 Office Of The Chief	8,941	8,941	0	0
001-2130 Uniformed Patrol	58,684	58,684	0	0
001-2210 Fire Administration	3,151	607	2,545	0
001-2220 Fire Suppression	3,434	3,434	0	0
001-2230 Emergency Medical Service	3,694	3,694	0	0
001-2240 Fire Prevention	680	680	0	0
001-2270 Ocean Rescue	1,533	1,533	0	0
001-5010 Development Svcs - Admin	56,806	1,333	55,473	0
001-5020 Planning & Zoning	3,487	3,487	0	0
001-5050 Code Compliance	5,334	5,334	0	0
001-6910 Human Services	13,117	8,028	5,089	0
001-7210 Parks Administration	5,561	2,507	3,054	0
001-7221 Foster Park	1,880	1,880	0	0
001-7222 Johnson Park	5,387	5,387	0	0
001-7223 Bluesten Park	667	667	0	0
001-7231 BF James Pool	2,567	2,567	0	0
001-7232 Bluesten Pool	140	140	0	0
001-7240 Parks Maintenance	3,207	3,207	0	0
001-7241 Parks Landscape	6,981	6,981	0	0
001-7270 Facilities Operations	1,800	1,800	0	0
001-7515 Marina Facility	140	140	0	0
130 Community Redevelopment Agency	15,533	5,354	10,179	0
150 Grant Fund	7,294	7,294	0	0
160 Transportation Fund	5,034	5,034	0	0
170 Permits And Inspections Fund	7,221	7,221	0	0
410 Sanitation Fund	9,995	9,995	0	0
420 Cemetery Fund	827	827	0	0
440 Stormwater Fund	5,381	5,381	0	0
490 Utilitites - Sewer*	4,987	4,987	0	0
490 Utilitites - Water*	28,737	28,737	0	0
530 Fleet Services Fund	4,207	4,207	0	0
570 General Liability - Self Insurance	3,878	1,333	2,545	0
Direct Bill	0	0	0	0
Total	508,815	255,259	233,835	19,721

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .1 - Nature and Extent of Services
For Department DPW Administration

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. Expenditures for this organization are accounted for in 001 General Fund and division 4010 DPW Administration.

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

Public Works Administration - Costs identified to this program are representative of staff compensation and operational expenditures associated with providing support to specific organizations within the city. These costs are allocated based on the total actual expenditures per organization.

Public Works- 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, 2020
Schedule .2 - Costs To Be Allocated
For Department DPW Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	77,473			77,473
Inbound Costs:				
Depreciation Expense	7,175		7,175	
City Commission	246	112	357	
Budget & Program Monitoring	335	45	380	
Procurement	10,236	2,377	12,613	
City Attorney	71,949		71,949	
Finance	5,250	914	6,165	
City Clerk	27,084	11,594	38,678	
Grounds Maintenance		21,853	21,853	
Facilities Maintenance		173,880	173,880	
Non Departmental		16,342	16,342	
General Fund Transactions		16	16	
Total Allocated Additions:	122,276	227,133	349,409	349,409
Total To Be Allocated:	199,749	227,133		426,882

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department DPW Administration

	Total	G&A	DPW Administration	Public Works
Other Expense & Cost				
512000 Regular Salaries & Wages	12,887	0	12,887	0
515155 Phone Allowance	210	0	210	0
521050 Taxes - Social Security	782	0	782	0
521100 Taxes - Medicare	183	0	183	0
522201 Pensions - Frs	1,076	0	1,076	0
522300 Pensions - 401(A) Match Pgm	129	0	129	0
523050 Health Insurance	2,352	0	2,352	0
523100 Dental Insurance	34	0	34	0
523150 Life Insurance	27	0	27	0
523200 Long-Term Disability Insurance	22	0	22	0
524000 Workers' Compensation	20	0	20	0
534010 Outside Services	53,980	0	53,980	0
534040 Special Events	179	0	179	0
549530 Admin Chgs To Fleet Services	3,790	0	3,790	0
551000 Office Supplies	1,001	0	1,001	0
552140 Diesel Fuel	448	0	448	0
552150 Gasoline/Ethanol	353	0	353	0
Departmental Total				
Expenditures Per Financial Statement	77,473			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	77,473	0	77,473	0
Allocation Step 1				
Inbound - Depreciation Expense: Equipment, Vehicles, & Software	7,175	0	7,175	0
Inbound - City Commission	246	0	246	0
Inbound - Budget & Program Monitoring	335	0	335	0
Inbound - Procurement: Procurement Services	5,269	0	5,269	0
Inbound - Procurement: Mail Services	47	0	47	0
Inbound - Procurement: PCard Administration	4,920	0	0	4,920
Inbound - City Attorney: Legal Services	71,949	0	0	71,949
Inbound - Finance	5,250	0	5,250	0
Inbound - City Clerk: Commission Agenda / Minutes	27,084	0	0	27,084
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	199,749	0	95,796	103,953
Allocation Step 2				
Inbound - City Commission	112	0	112	0
Inbound - Budget & Program Monitoring	45	0	45	0
Inbound - Procurement: Procurement Services	1,191	0	1,191	0
Inbound - Procurement: Mail Services	10	0	10	0
Inbound - Procurement: PCard Administration	1,176	0	0	1,176
Inbound - Finance	914	0	914	0

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department DPW Administration

	Total	G&A	DPW Administration	Public Works
Inbound - City Clerk: Commission Agenda / Minutes	11,594	0	0	11,594
Inbound - Grounds Maintenance: Grounds Maintenance	21,853	0	0	21,853
Inbound - Facilities Maintenance: Facilities Maintenance	173,880	0	0	173,880
Inbound - Non Departmental: Division Related	16,342	0	16,342	0
Inbound - General Fund Transactions	16	0	16	0
2nd Allocation	227,133	0	18,630	208,503
Total For DPW Administration				
Schedule .3 Total	426,882	0	114,426	312,455

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .4 - Detail Activity Allocations
For Department DPW Administration

Activity - DPW Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Custodial Services	58,569.91	75.600894	72,423		72,423	14,084	86,507
490 Utilites - Water*	18,902.60	24.399106	23,373		23,373	4,546	27,919
Schedule .4 Total for DPW Administration	77,472.51	100.000000	95,796		95,796	18,630	114,426

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, 2020
Schedule .4 - Detail Activity Allocations
For Department DPW Administration

Activity - Public Works

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facilities Maintenance	6.49	6.733064	6,999		6,999	14,039	21,038
Custodial Services	1.16	1.203444	1,251		1,251	2,509	3,760
160 Transportation Fund	7.55	7.832763	8,142		8,142	16,332	24,474
410 Sanitation Fund	14.99	15.551406	16,166		16,166	32,425	48,591
420 Cemetery Fund	1.24	1.286441	1,337		1,337	2,682	4,020
440 Stormwater Fund	8.07	8.372238	8,703		8,703	17,456	26,159
490 Utilites - Sewer*	7.48	7.760141	8,067		8,067	16,180	24,247
490 Utilites - Water*	43.10	44.714181	46,482		46,482	93,230	139,712
530 Fleet Services Fund	6.31	6.546322	6,805		6,805	13,649	20,454
Schedule .4 Total for Public Works	96.39	100.000000	103,953		103,953	208,503	312,455

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, 2020
Schedule .5 - Allocation Summary
For Department DPW Administration

Receiving Department	Total	DPW Administration	Public Works
Facilities Maintenance	21,038	0	21,038
Custodial Services	90,267	86,507	3,760
160 Transportation Fund	24,474	0	24,474
410 Sanitation Fund	48,591	0	48,591
420 Cemetery Fund	4,020	0	4,020
440 Stormwater Fund	26,159	0	26,159
490 Utilites - Sewer*	24,247	0	24,247
490 Utilites - Water*	167,631	27,919	139,712
530 Fleet Services Fund	20,454	0	20,454
Direct Bill	0	0	0
Total	426,882	114,426	312,455

**Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .1 - Nature and Extent of Services
For Department Grounds Maintenance**

Grounds Maintenance is responsible for the upkeep (weeding, debris collection, tree & shrub maintenance...) of all city owned properties (parks, beaches, Municipal Complex, street medians, fire...). Expenditures for this organization are accounted for in 001 General Fund and division 4210 Grounds Maintenance.

For cost allocation plan purposes, the **Grounds Maintenance** cost pool is functionalized as follows (the apportionment of these costs is based on the total acres identified to each function):

Grounds Maintenance - Costs identified to this program are representative of staff compensation and operational expenditures for mowing and beautification services. These costs are allocated based on the total acres maintained per organization.

City Hall - Costs identified to this program are representative of staff compensation and operational expenditures to landscaping services for the municipal complex. 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, 2020
Schedule .2 - Costs To Be Allocated
For Department Grounds Maintenance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	199,536			199,536
Inbound Costs:				
Depreciation Expense	35,975		35,975	
City Commission	633	288	921	
City Manager	17,997	4,130	22,127	
Budget & Program Monitoring	7,708	1,033	8,741	
City Attorney	11,694	9,716	21,410	
Finance	4,312	770	5,083	
Innovation Technology	35,145	1,930	37,075	
Human Resources	13,812	8,440	22,252	
City Clerk	3,303	791	4,094	
Custodial Services		3,394	3,394	
Non Departmental		4,568	4,568	
General Fund Transactions		42	42	
Total Allocated Additions:	130,578	35,103	165,681	165,681
Total To Be Allocated:	330,114	35,103		365,217

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Grounds Maintenance

	Total	G&A	Grounds Maintenance	City Hall
Other Expense & Cost				
512000 Regular Salaries & Wages	7,542	0	7,194	348
513000 Other Salaries & Wages	483	0	461	22
515155 Phone Allowance	35	0	33	2
515300 Payouts-Sick Leave	11,587	0	11,052	535
515350 Payouts-Vacation Pay	3,259	0	3,108	151
521050 Taxes - Social Security	1,402	0	1,337	65
521100 Taxes - Medicare	328	0	313	15
522150 Pensions - General Employees	44,958	0	42,881	2,077
522200 Pensions - Icma 401 (A)	873	0	833	40
522300 Pensions - 401(A) Match Pgm	451	0	430	21
522350 Pensions - Retirement Health	560	0	534	26
523050 Health Insurance	7,943	0	7,576	367
523100 Dental Insurance	33	0	31	2
523150 Life Insurance	41	0	39	2
523200 Long-Term Disability Insurance	32	0	31	1
524000 Workers' Compensation	604	0	576	28
544010 Uniforms	43	0	41	2
549530 Admin Chgs To Fleet Services	103,846	0	99,048	4,798
552140 Diesel Fuel	4,598	0	4,386	212
552150 Gasoline/Ethanol	10,918	0	10,414	504
Departmental Total				
Expenditures Per Financial Statement	199,536			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	199,536	0	190,318	9,218
Allocation Step 1				
Inbound - All Others	130,578	130,578	0	0
Reallocate Admin Costs		(130,578)	124,546	6,032
Unallocated Costs	0	0	0	0
1st Allocation	330,114	0	314,864	15,250
Allocation Step 2				
Inbound - All Others	35,103	35,103	0	0
Reallocate Admin Costs		(35,103)	33,481	1,622
Unallocated Costs	0	0	0	0
2nd Allocation	35,103	0	33,481	1,622
Total For Grounds Maintenance				
Schedule .3 Total	365,217	0	348,345	16,872

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .4 - Detail Activity Allocations
For Department Grounds Maintenance

Activity - Grounds Maintenance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DPW Administration	9.72	6.940378	21,853		21,853		21,853
001-2220 Fire Suppression	1.29	0.921100	2,900		2,900	331	3,232
001-7221 Foster Park	2.50	1.785077	5,621		5,621	642	6,263
001-7222 Johnson Park	10.24	7.311674	23,022		23,022	2,631	25,652
001-7223 Bluesten Park	15.69	11.203142	35,275		35,275	4,031	39,305
001-7231 BF James Pool	2.16	1.542306	4,856		4,856	555	5,411
001-7241 Parks Landscape	54.52	38.928953	122,573		122,573	14,006	136,579
001-7250 Golden Isles Tennis Complex	7.35	5.248126	16,524		16,524	1,888	18,413
001-7280 Historic Sites	1.32	0.942521	2,968		2,968	339	3,307
160 Transportation Fund	24.87	17.757944	55,913		55,913	6,389	62,302
420 Cemetery Fund	10.35	7.390218	23,269		23,269	2,659	25,928
490 Utilites - Sewer*	0.04	0.028561	90		90	10	100
Schedule .4 Total for Grounds Maintenance	140.05	100.000000	314,864		314,864	33,481	348,345

Allocation Basis: Total Acres Maintained Per Organization

Allocation Source: Custodial Services Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .4 - Detail Activity Allocations
For Department Grounds Maintenance

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	4,185	9.513093	1,451		1,451		1,451
Procurement	820	1.863975	284		284		284
City Attorney	1,312	2.982360	455		455		455
Finance	2,388	5.428260	828		828		828
Innovation Technology	1,333	3.030096	462		462		462
Human Resources	1,184	2.691398	410		410		410
City Clerk	689	1.566194	239		239		239
001-1920 Office of Capital Improvement	450	1.022913	156		156	23	179
001-2110 Police Administration	12,872	29.259867	4,462		4,462	651	5,113
001-5010 Development Svcs - Admin	5,265	11.968085	1,825		1,825	266	2,091
001-7220 Special Events / CCC	12,500	28.414257	4,333		4,333	632	4,965
130 Community Redevelopment Agency	994	2.259502	345		345	50	395
Schedule .4 Total for City Hall	43,992	100.000000	15,250		15,250	1,622	16,872

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, 2020
Schedule .5 - Allocation Summary
For Department Grounds Maintenance

Receiving Department	Total	Grounds Maintenance	City Hall
City Manager	1,451	0	1,451
Procurement	284	0	284
City Attorney	455	0	455
Finance	828	0	828
Innovation Technology	462	0	462
Human Resources	410	0	410
City Clerk	239	0	239
DPW Administration	21,853	21,853	0
001-1920 Office of Capital Improvement	179	0	179
001-2110 Police Administration	5,113	0	5,113
001-2220 Fire Suppression	3,232	3,232	0
001-5010 Development Svcs - Admin	2,091	0	2,091
001-7220 Special Events / CCC	4,965	0	4,965
001-7221 Foster Park	6,263	6,263	0
001-7222 Johnson Park	25,652	25,652	0
001-7223 Bluesten Park	39,305	39,305	0
001-7231 BF James Pool	5,411	5,411	0
001-7241 Parks Landscape	136,579	136,579	0
001-7250 Golden Isles Tennis Complex	18,413	18,413	0
001-7280 Historic Sites	3,307	3,307	0
130 Community Redevelopment Agency	395	0	395
160 Transportation Fund	62,302	62,302	0
420 Cemetery Fund	25,928	25,928	0
490 Utilitites - Sewer*	100	100	0
Direct Bill	0	0	0
Total	365,217	348,345	16,872

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Facilities Maintenance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	754,327			754,327
Inbound Costs:				
Depreciation Expense	9,791		9,791	
City Commission	2,392	1,088	3,481	
City Manager	19,023	4,366	23,388	
Budget & Program Monitoring	1,341	180	1,520	
Procurement	7,377	1,667	9,044	
City Attorney	12,360	10,270	22,630	
Finance	10,945	1,920	12,866	
Innovation Technology	37,149	2,040	39,188	
Human Resources	14,599	8,921	23,520	
City Clerk	3,491	837	4,327	
DPW Administration	6,999	14,039	21,038	
Facilities Maintenance		9,474	9,474	
Custodial Services		3,587	3,587	
Non Departmental		4,829	4,829	
General Fund Transactions		159	159	
Total Allocated Additions:	125,467	63,376	188,842	188,842
Total To Be Allocated:	879,794	63,376		943,169

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Facilities Maintenance

	Total	G&A	Facilities Maintenance	City Hall
Other Expense & Cost				
512000 Regular Salaries & Wages	407,685	0	329,858	77,827
514000 Overtime Pay	1,477	0	1,195	282
515155 Phone Allowance	420	0	340	80
515200 Sick Leave Buyback	4,062	0	3,287	775
515250 Payouts-Civil Service	6,738	0	5,452	1,286
515300 Payouts-Sick Leave	20,523	0	16,605	3,918
515350 Payouts-Vacation Pay	1,123	0	909	214
521050 Taxes - Social Security	26,068	0	21,092	4,976
521100 Taxes - Medicare	6,096	0	4,932	1,164
522150 Pensions - General Employees	88,558	0	71,652	16,906
522200 Pensions - Icma 401 (A)	3,325	0	2,690	635
522201 Pensions - Frs	4,792	0	3,877	915
522300 Pensions - 401(A) Match Pgm	3,634	0	2,940	694
522350 Pensions - Retirement Health	520	0	421	99
523050 Health Insurance	88,564	0	71,657	16,907
523100 Dental Insurance	307	0	248	59
523150 Life Insurance	491	0	397	94
523200 Long-Term Disability Insurance	393	0	318	75
524000 Workers' Compensation	2,892	0	2,340	552
534010 Outside Services	39,928	0	32,306	7,622
544010 Uniforms	1,116	0	903	213
544030 Equipment Rental	1	0	1	0
549530 Admin Chgs To Fleet Services	26,531	0	21,466	5,065
552150 Gasoline/Ethanol	3,358	0	2,717	641
552200 Uniforms/Protect. Clothing	1,082	0	875	207
552210 Building Materials/Supplies	14,643	0	11,848	2,795
Departmental Total				
Expenditures Per Financial Statement	754,327			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	754,327	0	610,326	144,001
Allocation Step 1				
Inbound - All Others	125,467	125,467	0	0
Reallocate Admin Costs		(125,467)	101,515	23,952
Unallocated Costs	0	0	0	0
1st Allocation	879,794	0	711,841	167,953
Allocation Step 2				
Inbound - All Others	63,376	63,376	0	0
Reallocate Admin Costs		(63,376)	51,277	12,098
Unallocated Costs	0	0	0	0
2nd Allocation	63,376	0	51,277	12,098
Total For Facilities Maintenance				
Schedule .3 Total	943,169	0	763,118	180,051

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	1,364.81	0.505708	3,600		3,600		3,600
DPW Administration	65,923.14	24.426750	173,880		173,880		173,880
Facilities Maintenance	3,591.93	1.330931	9,474		9,474		9,474
001-2110 Police Administration	22,159.16	8.210717	58,447		58,447	5,710	64,157
001-2220 Fire Suppression	6,013.06	2.228042	15,860		15,860	1,549	17,409
001-2270 Ocean Rescue	4,601.65	1.705067	12,137		12,137	1,186	13,323
001-7220 Special Events / CCC	5,380.63	1.993705	14,192		14,192	1,386	15,578
001-7223 Bluesten Park	3,305.97	1.224974	8,720		8,720	852	9,572
001-7240 Parks Maintenance	1,745.00	0.646581	4,603		4,603	450	5,052
120 3 Islands Safe Neigrhhood Fund	36,218.97	13.420352	95,532		95,532	9,333	104,864
121 Golden Isles Safe Neighborhood Fund	12,119.96	4.490855	31,968		31,968	3,123	35,091
160 Transportation Fund	40,998.59	15.191362	108,138		108,138	10,564	118,703
410 Sanitation Fund	1,412.42	0.523349	3,725		3,725	364	4,089
420 Cemetery Fund	10,226.98	3.789442	26,975		26,975	2,635	29,610
490 Utilitites - Sewer*	30,435.98	11.277559	80,278		80,278	7,843	88,121
490 Utilitites - Water*	22,882.25	8.478646	60,354		60,354	5,896	66,251
530 Fleet Services Fund	1,500.43	0.555960	3,958		3,958	387	4,344
Schedule .4 Total for Facilities Maintenance	269,880.93	100.000000	711,841		711,841	51,277	763,118

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

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	4,185	22.475832	37,749		37,749		37,749
Procurement	820	4.403867	7,396		7,396		7,396
City Attorney	1,312	7.046187	11,834		11,834		11,834
Finance	2,388	12.824919	21,540		21,540		21,540
Innovation Technology	1,333	7.158969	12,024		12,024		12,024
Human Resources	1,184	6.358754	10,680		10,680		10,680
City Clerk	689	3.700322	6,215		6,215		6,215
001-1920 Office of Capital Improvement	450	2.416756	4,059		4,059	812	4,870
001-5010 Development Svcs - Admin	5,265	28.276048	47,490		47,490	9,495	56,985
130 Community Redevelopment Agency	994	5.338346	8,966		8,966	1,792	10,758
Schedule .4 Total for City Hall	18,620	100.000000	167,953		167,953	12,098	180,051

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, 2020
Schedule .5 - Allocation Summary
For Department Facilities Maintenance

Receiving Department	Total	Facilities Maintenance	City Hall
City Commission	3,600	3,600	0
City Manager	37,749	0	37,749
Procurement	7,396	0	7,396
City Attorney	11,834	0	11,834
Finance	21,540	0	21,540
Innovation Technology	12,024	0	12,024
Human Resources	10,680	0	10,680
City Clerk	6,215	0	6,215
DPW Administration	173,880	173,880	0
Facilities Maintenance	9,474	9,474	0
001-1920 Office of Capital Improvement	4,870	0	4,870
001-2110 Police Administration	64,157	64,157	0
001-2220 Fire Suppression	17,409	17,409	0
001-2270 Ocean Rescue	13,323	13,323	0
001-5010 Development Svcs - Admin	56,985	0	56,985
001-7220 Special Events / CCC	15,578	15,578	0
001-7223 Bluesten Park	9,572	9,572	0
001-7240 Parks Maintenance	5,052	5,052	0
120 3 Islands Safe Neighborhood Fund	104,864	104,864	0
121 Golden Isles Safe Neighborhood Fund	35,091	35,091	0
130 Community Redevelopment Agency	10,758	0	10,758
160 Transportation Fund	118,703	118,703	0
410 Sanitation Fund	4,089	4,089	0
420 Cemetery Fund	29,610	29,610	0
490 Utilites - Sewer*	88,121	88,121	0
490 Utilites - Water*	66,251	66,251	0
530 Fleet Services Fund	4,344	4,344	0
Direct Bill	0	0	0
Total	943,169	763,118	180,051

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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 (the apportionment of these costs is based on the total work order costs identified to each function):

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.

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 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, 2020
Schedule .2 - Costs To Be Allocated
For Department Custodial Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	158,934			158,934
Inbound Costs:				
City Commission	504	229	733	
City Manager	3,400	780	4,180	
Budget & Program Monitoring	1,341	180	1,520	
City Attorney	2,209	1,836	4,045	
Finance	5,824	1,017	6,841	
Innovation Technology	6,640	365	7,004	
Human Resources	2,609	1,595	4,204	
City Clerk	624	149	773	
DPW Administration	73,674	16,594	90,267	
Custodial Services		641	641	
Non Departmental		863	863	
General Fund Transactions		34	34	
Total Allocated Additions:	96,825	24,281	121,106	121,106
Total To Be Allocated:	255,759	24,281		280,040

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Custodial Services

	Total	G&A	Custodial Services	City Hall
Other Expense & Cost				
512000 Regular Salaries & Wages	42,223	0	31,891	10,332
514000 Overtime Pay	2,433	0	1,838	595
521050 Taxes - Social Security	2,683	0	2,026	657
521100 Taxes - Medicare	627	0	474	153
522200 Pensions - Icma 401 (A)	622	0	470	152
522201 Pensions - Frs	1,929	0	1,457	472
522300 Pensions - 401(A) Match Pgm	505	0	381	124
522350 Pensions - Retirement Health	160	0	121	39
523050 Health Insurance	10,514	0	7,941	2,573
523100 Dental Insurance	66	0	50	16
523150 Life Insurance	84	0	63	21
523200 Long-Term Disability Insurance	67	0	51	16
524000 Workers' Compensation	339	0	256	83
531010 Consultants/Prof Svcs	76,575	0	57,837	18,738
544010 Uniforms	196	0	148	48
549530 Admin Chgs To Fleet Services	8,557	0	6,463	2,094
552040 Janitorial Supplies	10,741	0	8,113	2,628
552150 Gasoline/Ethanol	453	0	342	111
552200 Uniforms/Protect. Clothing	160	0	121	39
Departmental Total				
Expenditures Per Financial Statement	158,934			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	158,934	0	120,043	38,891
Allocation Step 1				
Inbound - All Others	96,825	96,825	0	0
Reallocate Admin Costs		(96,825)	73,132	23,693
Unallocated Costs	0	0	0	0
1st Allocation	255,759	0	193,175	62,584
Allocation Step 2				
Inbound - All Others	24,281	24,281	0	0
Reallocate Admin Costs		(24,281)	18,340	5,942
Unallocated Costs	0	0	0	0
2nd Allocation	24,281	0	18,340	5,942
Total For Custodial Services				
Schedule .3 Total	280,040	0	211,515	68,526

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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 Commission	5.00	1.430656	2,764		2,764		2,764
Budget & Program Monitoring	3.00	0.858394	1,658		1,658		1,658
Grounds Maintenance	6.14	1.756846	3,394		3,394		3,394
Facilities Maintenance	6.49	1.856992	3,587		3,587		3,587
Custodial Services	1.16	0.331912	641		641		641
001-2110 Police Administration	27.64	7.908667	15,278		15,278	1,547	16,824
001-2120 Office Of The Chief	13.41	3.837020	7,412		7,412	750	8,163
001-2130 Uniformed Patrol	88.01	25.182408	48,646		48,646	4,926	53,572
001-2210 Fire Administration	0.91	0.260379	503		503	51	554
001-2220 Fire Suppression	5.15	1.473576	2,847		2,847	288	3,135
001-2230 Emergency Medical Service	5.54	1.585167	3,062		3,062	310	3,372
001-2240 Fire Prevention	1.02	0.291854	564		564	57	621
001-2270 Ocean Rescue	2.30	0.658102	1,271		1,271	129	1,400
001-5020 Planning & Zoning	5.23	1.496466	2,891		2,891	293	3,183
001-5050 Code Compliance	8.00	2.289050	4,422		4,422	448	4,870
001-6910 Human Services	12.04	3.445020	6,655		6,655	674	7,329
001-7210 Parks Administration	3.76	1.075853	2,078		2,078	211	2,289
001-7221 Foster Park	2.82	0.806890	1,559		1,559	158	1,716
001-7222 Johnson Park	8.08	2.311940	4,466		4,466	452	4,918
001-7223 Bluesten Park	1.00	0.286131	553		553	56	609
001-7231 BF James Pool	3.85	1.101605	2,128		2,128	215	2,343
001-7232 Bluesten Pool	0.21	0.060088	116		116	12	128
001-7240 Parks Maintenance	4.81	1.376291	2,659		2,659	269	2,928
001-7241 Parks Landscape	10.47	2.995794	5,787		5,787	586	6,373
001-7270 Facilities Operations	2.70	0.772554	1,492		1,492	151	1,643
001-7515 Marina Facility	0.21	0.060088	116		116	12	128
130 Community Redevelopment Agency	8.03	2.297634	4,438		4,438	449	4,888
150 Grant Fund	10.94	3.130276	6,047		6,047	612	6,659
160 Transportation Fund	7.55	2.160291	4,173		4,173	423	4,596
170 Permits And Inspections Fund	10.83	3.098801	5,986		5,986	606	6,592
410 Sanitation Fund	14.99	4.289107	8,286		8,286	839	9,124
420 Cemetery Fund	1.24	0.354803	685		685	69	755
440 Stormwater Fund	8.07	2.309079	4,461		4,461	452	4,912
490 Utilites - Sewer*	7.48	2.140262	4,134		4,134	419	4,553
490 Utilites - Water*	43.10	12.332254	23,823		23,823	2,412	26,235
530 Fleet Services Fund	6.31	1.805488	3,488		3,488	353	3,841
570 General Liability - Self Insurance	2.00	0.572262	1,105		1,105	112	1,217
Schedule .4 Total for Custodial Services	349.49	100.000000	193,175		193,175	18,340	211,515

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Custodial Services

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	4,185	22.475832	14,066		14,066		14,066
Procurement	820	4.403867	2,756		2,756		2,756
City Attorney	1,312	7.046187	4,410		4,410		4,410
Finance	2,388	12.824919	8,026		8,026		8,026
Innovation Technology	1,333	7.158969	4,480		4,480		4,480
Human Resources	1,184	6.358754	3,980		3,980		3,980
City Clerk	689	3.700322	2,316		2,316		2,316
001-1920 Office of Capital Improvement	450	2.416756	1,513		1,513	399	1,911
001-5010 Development Svcs - Admin	5,265	28.276048	17,696		17,696	4,663	22,359
130 Community Redevelopment Agency	994	5.338346	3,341		3,341	880	4,221
Schedule .4 Total for City Hall	18,620	100.000000	62,584		62,584	5,942	68,526

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, 2020
Schedule .5 - Allocation Summary
For Department Custodial Services

Receiving Department	Total	Custodial Services	City Hall
City Commission	2,764	2,764	0
City Manager	14,066	0	14,066
Budget & Program Monitoring	1,658	1,658	0
Procurement	2,756	0	2,756
City Attorney	4,410	0	4,410
Finance	8,026	0	8,026
Innovation Technology	4,480	0	4,480
Human Resources	3,980	0	3,980
City Clerk	2,316	0	2,316
Grounds Maintenance	3,394	3,394	0
Facilities Maintenance	3,587	3,587	0
Custodial Services	641	641	0
001-1920 Office of Capital Improvement	1,911	0	1,911
001-2110 Police Administration	16,824	16,824	0
001-2120 Office Of The Chief	8,163	8,163	0
001-2130 Uniformed Patrol	53,572	53,572	0
001-2210 Fire Administration	554	554	0
001-2220 Fire Suppression	3,135	3,135	0
001-2230 Emergency Medical Service	3,372	3,372	0
001-2240 Fire Prevention	621	621	0
001-2270 Ocean Rescue	1,400	1,400	0
001-5010 Development Svcs - Admin	22,359	0	22,359
001-5020 Planning & Zoning	3,183	3,183	0
001-5050 Code Compliance	4,870	4,870	0
001-6910 Human Services	7,329	7,329	0
001-7210 Parks Administration	2,289	2,289	0
001-7221 Foster Park	1,716	1,716	0
001-7222 Johnson Park	4,918	4,918	0
001-7223 Bluesten Park	609	609	0
001-7231 BF James Pool	2,343	2,343	0
001-7232 Bluesten Pool	128	128	0
001-7240 Parks Maintenance	2,928	2,928	0
001-7241 Parks Landscape	6,373	6,373	0
001-7270 Facilities Operations	1,643	1,643	0
001-7515 Marina Facility	128	128	0
130 Community Redevelopment Agency	9,109	4,888	4,221
150 Grant Fund	6,659	6,659	0
160 Transportation Fund	4,596	4,596	0
170 Permits And Inspections Fund	6,592	6,592	0
410 Sanitation Fund	9,124	9,124	0
420 Cemetery Fund	755	755	0
440 Stormwater Fund	4,912	4,912	0
490 Utilitites - Sewer*	4,553	4,553	0
490 Utilitites - Water*	26,235	26,235	0
530 Fleet Services Fund	3,841	3,841	0
570 General Liability - Self Insurance	1,217	1,217	0
Direct Bill	0	0	0
Total	280,040	211,515	68,526

**Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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.

Tuition Reimbursement - Costs identified to this program are representative of operational expenditures for the reimbursement of tuition expenditures. These costs are allocated based on the total actual expenditures 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.

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .2 - Costs To Be Allocated
For Department Non Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,825,867			1,825,867
Deductions:				
534050 Ongoing Programs	-44,312			
552270 Emergency Prep & Recovery	-320,337			
582010 Community Partnership Grnt	-11,350			
Total Deductions:	-375,999			-375,999
Inbound Costs:				
Depreciation Expense	2,679		2,679	
City Commission	5,791	2,634	8,425	
Budget & Program Monitoring	16,422	2,200	18,623	
Finance	12,350	2,170	14,520	
General Fund Transactions		386	386	
Total Allocated Additions:	37,243	7,391	44,633	44,633
Total To Be Allocated:	1,487,111	7,391		1,494,501

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Non Departmental

	Total	G&A	Division Related	Tuition Reimbursement	Municipal Complex
Other Expense & Cost					
522050 Pensions - Prof/Mgmt	369,139	0	369,139	0	0
531010 Consultants/Prof Svcs	29,330	0	29,330	0	0
531080 Attorneys	486,637	0	486,637	0	0
*534050 Ongoing Programs	44,312	0	0	0	0
542000 Postage And Freight	12,000	0	0	0	0
543010 Electricity	98,037	0	0	0	98,037
543020 Water And Sewer	130,774	0	0	0	130,774
544020 Copiers/Office Equip Leases	32,338	0	0	0	0
544060 Equipment Lease/Purchase	202,759	0	0	0	0
547000 Printing And Binding	6,968	0	0	0	0
552230 Cm Proj/Pgm Supplies	18,681	0	18,681	0	0
*552270 Emergency Prep & Recovery	320,337	0	0	0	0
555030 Tuition Reimbursement	15,020	0	0	15,020	0
555040 General Employee Training	48,185	0	48,185	0	0
*582010 Community Partnership Grnt	11,350	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,825,867				
Deductions					
*Total Disallowed Costs	(375,999)	0	0	0	0
Functional Cost	1,449,868	0	951,972	15,020	228,811
Allocation Step 1					
Inbound - All Others	37,243	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,487,111	0	951,972	15,020	228,811
Allocation Step 2					
Inbound - All Others	7,391	0	0	0	0
2nd Allocation	7,391	0	0	0	0
Total For Non Departmental					
Schedule .3 Total	1,494,501	0	951,972	15,020	228,811

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Non Departmental

City Wide

Other Expense & Cost	
522050 Pensions - Prof/Mgmt	0
531010 Consultants/Prof Svcs	0
531080 Attorneys	0
*534050 Ongoing Programs	0
542000 Postage And Freight	12,000
543010 Electricity	0
543020 Water And Sewer	0
544020 Copiers/Office Equip Leases	32,338
544060 Equipment Lease/Purchase	202,759
547000 Printing And Binding	6,968
552230 Cm Proj/Pgm Supplies	0
*552270 Emergency Prep & Recovery	0
555030 Tuition Reimbursement	0
555040 General Employee Training	0
*582010 Community Partnership Grnt	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
 Functional Cost	 254,065
Allocation Step 1	
Inbound - All Others	37,243
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	291,308
Allocation Step 2	
Inbound - All Others	7,391
2nd Allocation	7,391
Total For Non Departmental	
Schedule .3 Total	298,698

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	28,668.35	3.011472	28,668		28,668		28,668
City Attorney	486,637.00	51.118874	486,637		486,637		486,637
Finance	3,000.00	0.315136	3,000		3,000		3,000
Human Resources	417,323.93	43.837870	417,324		417,324		417,324
DPW Administration	16,342.00	1.716648	16,342		16,342		16,342
Schedule .4 Total for Division Related	951,971.28	100.000000	951,972		951,972	0	951,972

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - Tuition Reimbursement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Manager	4,571.37	30.434227	4,571		4,571		4,571
Finance	1,811.61	12.060925	1,812		1,812		1,812
Innovation Technology	6,583.20	43.828130	6,583		6,583		6,583
001-2230 Emergency Medical Service	222.00	1.477981	222		222		222
490 Utilitites - Water*	1,832.31	12.198737	1,832		1,832		1,832
Schedule .4 Total for Tuition Reimbursement	15,020.49	100.000000	15,020		15,020	0	15,020

Allocation Basis: Total Actual Expenditures Per Organization

Allocation Source: Tuition Reimbursement Summary Report

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	4,185	9.513093	21,767		21,767		21,767
Procurement	820	1.863975	4,265		4,265		4,265
City Attorney	1,312	2.982360	6,824		6,824		6,824
Finance	2,388	5.428260	12,420		12,420		12,420
Innovation Technology	1,333	3.030096	6,933		6,933		6,933
Human Resources	1,184	2.691398	6,158		6,158		6,158
City Clerk	689	1.566194	3,584		3,584		3,584
001-1920 Office of Capital Improvement	450	1.022913	2,341		2,341		2,341
001-2110 Police Administration	12,872	29.259867	66,950		66,950		66,950
001-5010 Development Svcs - Admin	5,265	11.968085	27,384		27,384		27,384
001-7220 Special Events / CCC	12,500	28.414257	65,015		65,015		65,015
130 Community Redevelopment Agency	994	2.259502	5,170		5,170		5,170
Schedule .4 Total for Municipal Complex	43,992	100.000000	228,811		228,811	0	228,811

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, 2020
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	5.00	1.277009	3,720		3,720		3,720
City Manager	6.40	1.634571	4,762		4,762		4,762
Budget & Program Monitoring	3.00	0.766205	2,232		2,232		2,232
Procurement	3.56	0.909230	2,649		2,649		2,649
City Attorney	4.52	1.154416	3,363		3,363		3,363
Finance	8.89	2.270522	6,614		6,614		6,614
Innovation Technology	5.70	1.455790	4,241		4,241		4,241
Human Resources	4.98	1.271901	3,705		3,705		3,705
City Clerk	3.00	0.766205	2,232		2,232		2,232
Grounds Maintenance	6.14	1.568167	4,568		4,568		4,568
Facilities Maintenance	6.49	1.657557	4,829		4,829		4,829
Custodial Services	1.16	0.296266	863		863		863
001-1920 Office of Capital Improvement	3.00	0.766205	2,232		2,232	67	2,299
001-2110 Police Administration	27.64	7.059304	20,564		20,564	614	21,178
001-2120 Office Of The Chief	13.41	3.424937	9,977		9,977	298	10,275
001-2130 Uniformed Patrol	88.01	22.477911	65,480		65,480	1,955	67,435
001-2210 Fire Administration	0.91	0.232416	677		677	20	697
001-2220 Fire Suppression	5.15	1.315319	3,832		3,832	114	3,946
001-2230 Emergency Medical Service	5.54	1.414926	4,122		4,122	123	4,245
001-2240 Fire Prevention	1.02	0.260510	759		759	23	782
001-2270 Ocean Rescue	2.30	0.587424	1,711		1,711	51	1,762
001-5010 Development Svcs - Admin	2.00	0.510803	1,488		1,488	44	1,532
001-5020 Planning & Zoning	5.23	1.335751	3,891		3,891	116	4,007
001-5050 Code Compliance	8.00	2.043214	5,952		5,952	178	6,130
001-6910 Human Services	12.04	3.075037	8,958		8,958	267	9,225
001-7210 Parks Administration	3.76	0.960311	2,797		2,797	84	2,881
001-7221 Foster Park	2.82	0.720233	2,098		2,098	63	2,161
001-7222 Johnson Park	8.08	2.063646	6,012		6,012	179	6,191
001-7223 Bluesten Park	1.00	0.255402	744		744	22	766
001-7231 BF James Pool	3.85	0.983297	2,864		2,864	85	2,950
001-7232 Bluesten Pool	0.21	0.053634	156		156	5	161
001-7240 Parks Maintenance	4.81	1.228482	3,579		3,579	107	3,686
001-7241 Parks Landscape	10.47	2.674056	7,790		7,790	233	8,022
001-7270 Facilities Operations	2.70	0.689585	2,009		2,009	60	2,069
001-7515 Marina Facility	0.21	0.053634	156		156	5	161
130 Community Redevelopment Agency	8.03	2.050876	5,974		5,974	178	6,153
150 Grant Fund	10.94	2.794095	8,139		8,139	243	8,382
160 Transportation Fund	7.55	1.928283	5,617		5,617	168	5,785
170 Permits And Inspections Fund	10.83	2.766001	8,058		8,058	241	8,298
410 Sanitation Fund	14.99	3.828472	11,153		11,153	333	11,486
420 Cemetery Fund	1.24	0.316698	923		923	28	950
440 Stormwater Fund	8.07	2.061092	6,004		6,004	179	6,183
490 Utilites - Sewer*	7.48	1.910405	5,565		5,565	166	5,731
490 Utilites - Water*	43.10	11.007814	32,067		32,067	957	33,024
530 Fleet Services Fund	6.31	1.611585	4,695		4,695	140	4,835
570 General Liability - Self Insurance	2.00	0.510803	1,488		1,488	44	1,532
Schedule .4 Total for City Wide	391.54	100.000000	291,308		291,308	7,391	298,698

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, 2020
Schedule .5 - Allocation Summary
For Department Non Departmental

Receiving Department	Total	Division Related	Tuition Reimbursement	Municipal Complex	City Wide
City Commission	3,720	0	0	0	3,720
City Manager	59,768	28,668	4,571	21,767	4,762
Budget & Program Monitoring	2,232	0	0	0	2,232
Procurement	6,914	0	0	4,265	2,649
City Attorney	496,824	486,637	0	6,824	3,363
Finance	23,846	3,000	1,812	12,420	6,614
Innovation Technology	17,757	0	6,583	6,933	4,241
Human Resources	427,188	417,324	0	6,158	3,705
City Clerk	5,816	0	0	3,584	2,232
DPW Administration	16,342	16,342	0	0	0
Grounds Maintenance	4,568	0	0	0	4,568
Facilities Maintenance	4,829	0	0	0	4,829
Custodial Services	863	0	0	0	863
001-1920 Office of Capital Improvement	4,639	0	0	2,341	2,299
001-2110 Police Administration	88,128	0	0	66,950	21,178
001-2120 Office Of The Chief	10,275	0	0	0	10,275
001-2130 Uniformed Patrol	67,435	0	0	0	67,435
001-2210 Fire Administration	697	0	0	0	697
001-2220 Fire Suppression	3,946	0	0	0	3,946
001-2230 Emergency Medical Service	4,467	0	222	0	4,245
001-2240 Fire Prevention	782	0	0	0	782
001-2270 Ocean Rescue	1,762	0	0	0	1,762
001-5010 Development Svcs - Admin	28,917	0	0	27,384	1,532
001-5020 Planning & Zoning	4,007	0	0	0	4,007
001-5050 Code Compliance	6,130	0	0	0	6,130
001-6910 Human Services	9,225	0	0	0	9,225
001-7210 Parks Administration	2,881	0	0	0	2,881
001-7220 Special Events / CCC	65,015	0	0	65,015	0
001-7221 Foster Park	2,161	0	0	0	2,161
001-7222 Johnson Park	6,191	0	0	0	6,191
001-7223 Bluesten Park	766	0	0	0	766
001-7231 BF James Pool	2,950	0	0	0	2,950
001-7232 Bluesten Pool	161	0	0	0	161
001-7240 Parks Maintenance	3,686	0	0	0	3,686
001-7241 Parks Landscape	8,022	0	0	0	8,022
001-7270 Facilities Operations	2,069	0	0	0	2,069
001-7515 Marina Facility	161	0	0	0	161
130 Community Redevelopment Agency	11,323	0	0	5,170	6,153
150 Grant Fund	8,382	0	0	0	8,382
160 Transportation Fund	5,785	0	0	0	5,785
170 Permits And Inspections Fund	8,298	0	0	0	8,298
410 Sanitation Fund	11,486	0	0	0	11,486
420 Cemetery Fund	950	0	0	0	950
440 Stormwater Fund	6,183	0	0	0	6,183
490 Utilites - Sewer*	5,731	0	0	0	5,731
490 Utilites - Water*	34,856	0	1,832	0	33,024
530 Fleet Services Fund	4,835	0	0	0	4,835
570 General Liability - Self Insurance	1,532	0	0	0	1,532
Direct Bill	0	0	0	0	0
Total	1,494,501	951,972	15,020	228,811	298,698

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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, 2020
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:				
Finance	14,744	2,559	17,302	
Total Allocated Additions:	14,744	2,559	17,302	17,302
Total To Be Allocated:	14,744	2,559		17,302

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	14,744	0	14,744
1st Allocation	14,744	0	14,744
Allocation Step 2			
Inbound - All Others	2,559	0	2,559
2nd Allocation	2,559	0	2,559
Total For General Fund Transactions			
Schedule .3 Total	17,302	0	17,302

Hallandale Beach, Florida
Full Cost Allocation Plan (FCAP)
for the Fiscal Year Ended September 30, 2020
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	445,967.20	0.639580	94		94		94
City Manager	1,110,267.08	1.592279	235		235		235
Budget & Program Monitoring	452,278.29	0.648631	96		96		96
Procurement	443,994.29	0.636750	94		94		94
City Attorney	1,189,400.76	1.705768	251		251		251
Finance	977,910.69	1.402461	207		207		207
Innovation Technology	2,128,895.89	3.053135	450		450		450
Human Resources	809,628.17	1.161120	171		171		171
City Clerk	358,449.80	0.514067	76		76		76
DPW Administration	77,472.51	0.111106	16		16		16
Grounds Maintenance	199,535.61	0.286162	42		42		42
Facilities Maintenance	754,326.75	1.081810	159		159		159
Custodial Services	158,933.51	0.227933	34		34		34
Non Departmental	1,825,866.95	2.618549	386		386		386
001-1301 Grants	172,728.21	0.247716	37		37	8	44
001-1920 Office of Capital Improvement	56,342.71	0.080803	12		12	2	14
001-2110 Police Administration	5,024,430.15	7.205738	1,062		1,062	219	1,281
001-2120 Office Of The Chief	2,726,532.15	3.910230	577		577	119	695
001-2130 Uniformed Patrol	14,582,113.55	20.912800	3,083		3,083	635	3,718
001-2210 Fire Administration	11,082,026.74	15.893181	2,343		2,343	482	2,825
001-2220 Fire Suppression	3,274,449.68	4.696020	692		692	142	835
001-2230 Emergency Medical Service	3,506,832.68	5.029290	742		742	153	894
001-2240 Fire Prevention	434,745.25	0.623486	92		92	19	111
001-2270 Ocean Rescue	138,007.46	0.197922	29		29	6	35
001-2931 Beach Safety	423,778.33	0.607758	90		90	18	108
001-4791 Local Grants - Police	9,347.34	0.013405	2		2	0	2
001-5010 Development Svcs - Admin	294,291.60	0.422055	62		62	13	75
001-5020 Planning & Zoning	485,507.08	0.696285	103		103	21	124
001-5050 Code Compliance	872,093.81	1.250705	184		184	38	222
001-6910 Human Services	898,600.04	1.288719	190		190	39	229
001-7210 Parks Administration	514,787.75	0.738278	109		109	22	131
001-7220 Special Events / CCC	44,496.15	0.063814	9		9	2	11
001-7221 Foster Park	115,304.81	0.165363	24		24	5	29
001-7222 Johnson Park	454,053.95	0.651177	96		96	20	116
001-7223 Bluesten Park	86,538.38	0.124108	18		18	4	22
001-7230 Aquatics Division	17,404.98	0.024961	4		4	1	4
001-7231 BF James Pool	247,935.95	0.355575	52		52	11	63
001-7232 Bluesten Pool	4,868.48	0.006982	1		1	0	1
001-7240 Parks Maintenance	452,043.50	0.648294	96		96	20	115
001-7241 Parks Landscape	944,595.17	1.354682	200		200	41	241
001-7270 Facilities Operations	590,670.38	0.847104	125		125	26	151
001-7280 Historic Sites	6,811.35	0.009768	1		1	0	2
001-7515 Marina Facility	51,789.40	0.074273	11		11	2	13
001-8900 Charges To Other Funds	140,000.00	0.200780	30		30	6	36
001-9001 Transfer To Other Funds	11,142,129.23	15.979377	2,356		2,356	485	2,841
Schedule .4 Total for General Fund Transactions	69,728,183.76	100.000000	14,744		14,744	2,559	17,302

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, 2020
Schedule .5 - Allocation Summary
For Department General Fund Transactions

Receiving Department	Total	General Fund Transactions
City Commission	94	94
City Manager	235	235
Budget & Program Monitoring	96	96
Procurement	94	94
City Attorney	251	251
Finance	207	207
Innovation Technology	450	450
Human Resources	171	171
City Clerk	76	76
DPW Administration	16	16
Grounds Maintenance	42	42
Facilities Maintenance	159	159
Custodial Services	34	34
Non Departmental	386	386
001-1301 Grants	44	44
001-1920 Office of Capital Improvement	14	14
001-2110 Police Administration	1,281	1,281
001-2120 Office Of The Chief	695	695
001-2130 Uniformed Patrol	3,718	3,718
001-2210 Fire Administration	2,825	2,825
001-2220 Fire Suppression	835	835
001-2230 Emergency Medical Service	894	894
001-2240 Fire Prevention	111	111
001-2270 Ocean Rescue	35	35
001-2931 Beach Safety	108	108
001-4791 Local Grants - Police	2	2
001-5010 Development Svcs - Admin	75	75
001-5020 Planning & Zoning	124	124
001-5050 Code Compliance	222	222
001-6910 Human Services	229	229
001-7210 Parks Administration	131	131
001-7220 Special Events / CCC	11	11
001-7221 Foster Park	29	29
001-7222 Johnson Park	116	116
001-7223 Bluesten Park	22	22
001-7230 Aquatics Division	4	4
001-7231 BF James Pool	63	63
001-7232 Bluesten Pool	1	1
001-7240 Parks Maintenance	115	115
001-7241 Parks Landscape	241	241
001-7270 Facilities Operations	151	151
001-7280 Historic Sites	2	2
001-7515 Marina Facility	13	13
001-8900 Charges To Other Funds	36	36
001-9001 Transfer To Other Funds	2,841	2,841
Direct Bill	0	0
Total	17,302	17,302

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