

# **City of Margate, Florida**

## **Full Cost Allocation Plan**

**Fiscal Year 2017**



**June 5, 2018**  
**Final**



**516 North Adams Street**  
**Tallahassee, Florida 32301**  
**[www.mgtconsulting.com](http://www.mgtconsulting.com)**



## **Introduction**

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Margate, Florida based on actual expenditures for fiscal year 2017. MGT Consulting Group (MGT) prepared these documents at the request of City.

This Cost Allocation Plan may be used by the City of Margate to charge general fund or non-general fund departments for indirect costs. The City may use the allocated costs from the Summary Schedule, charge the full amount, part of the amount, or none of this amount to receiving departments. It is management's decision to charge some departments and not others. Per the Office of Management and Budget (OMB) guidelines, the City may not charge more than the total allocated costs for indirect support. For future years, if the City does not wish to update the entire cost model, they may increase the allocations to receiving departments by a factor, such as Consumer Price Index (CPI). The City may also increase each allocating department allocation by the amount of that department's budget increase. For example, if Human Resources (HR) allocated \$100 to Fund 456 in the prepared cost plan and next year HR's budget increased by 3%, the allocation to Fund 456 is then \$103. Either of these methods are acceptable for internal purposes and if the City structure did not have any significant changes. Please note if the "base year" cost plan includes special allocations for one time occurrences, continued use of this plan may unfairly allocate costs to specific departments in subsequent years.

This document is prepared in compliance with 2 CFR Part 200 (formerly OMB Circular A-87). City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

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*Based on Fiscal Year 2017*

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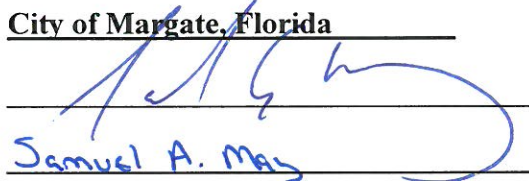
**SECTION 1**  
**CERTIFICATION OF COST ALLOCATION PLAN AND ORGANIZATION CHART**

**City of Margate, Florida**  
**Full Cost Allocation Plan**  
**Certification of Cost Allocation Plan**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

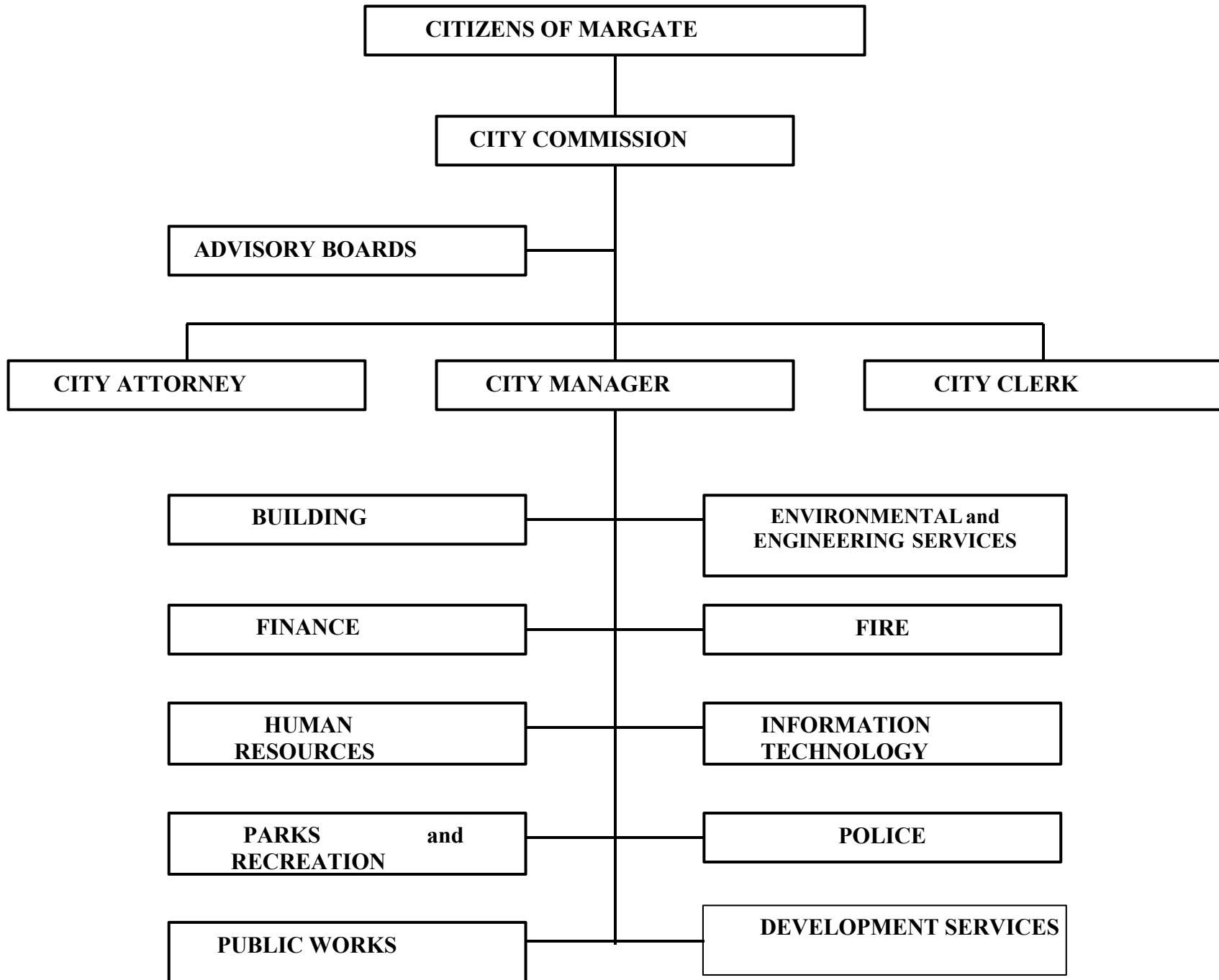
- All costs included in this proposal based on Fiscal Year 2017, to establish cost allocations or billings for use in Fiscal Year 2019, are allowable in accordance with the requirements of 2 CFR Part 200, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- All cost included in this proposal are properly allocable to Federal award(s) on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**Governmental Unit:** City of Margate, Florida  
**Signature:**   
**Name of Official:** Samuel A. May  
**Title:** City Manager  
**Date of Execution:** 8/21/18

# CITY OF MARGATE, FLORIDA

## ORGANIZATIONAL CHART



**CITY OF MARGATE, FLORIDA**  
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**SECTION 2**  
**READING THE COST ALLOCATION PLAN AND METHODOLOGY**



## **Reading the Cost Allocation Plan and Methodology**

### **Overview**

The Central Services Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City departments that benefit other City departments. Examples of City indirect costs are City Manager, Financial Services (Accounting and Purchasing), Human Resources, and Information Technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs incurred in FY2017. The significant steps involved in preparing the Cost Allocation Plan include the following:

- ♦ Identify the City departments that provide support to other City departments. These departments are referred to as central service or allocating departments.
- ♦ Identify the City departments that receive support from other City departments. These departments are referred to as grantee or receiving departments.
- ♦ Accumulate the allowable actual expenditures of the City departments that provide support to other City departments.

### **Process**

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, the Human Resources Department supports the Finance Department by providing benefits administration, training, and recruiting services. Finance, however, also supports HR by providing general accounting services.

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all City departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully

account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

## **Sections**

### ***Table of Contents***

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

### ***Summary Schedule***

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every allocating department to every receiving department. Allocating departments are listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

### ***Detail Schedules***

The remaining pages of the Cost Allocation Plan are the detail schedules for every central service department. The detail schedules for each central service department are structured in the following format.

**Narrative** - Lists the department name, provides a brief description of the activities performed, and identifies the functions and the corresponding allocation base.

**Departmental Costs (A)** - The actual expenditures for that department:

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for percentage. The D stands for disallowed.

**Incoming Costs (B)** - The support costs coming into the department from other allocating departments:

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an \*. The \* identifies those incoming costs that are directly identified to departmental functions or spread to departmental functions on a percentage basis.

**Total Allocated (C)** - The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

**Function Allocations** - The distribution, or allocation, of the Total Allocated costs by function.

**Allocation Summary** -The summary of allocated costs by function.

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**FULL COST ALLOCATION PLAN**



**SECTION 3**  
**FULL COST ALLOCATION PLAN**

- **Table of Contents**
- **Summary Schedule**
- **Detail Schedules**

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• **Summary Schedule**

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**Summary Schedule**

Department/Division	001-2010 Fire	001-2410 Building	001-4551 Public Works Garage	001-5556 Parks & Rec Special Activities	001-5557 Parks & Rec Grounds Maintenance	001-5561 Parks & Rec Aquatics	103 Recreation Trust	111 Road	116 Police Officer Training	117 Federal Forfeiture
1 Building Depreciation	\$0	\$15,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	671,439	0	0	0	0	0	0	0	0	0
3 001-0110 City Commission	135,811	12,061	9,585	6,388	24,115	12,753	1	6,878	61	251
4 001-0410 City Manager	208,468	18,511	14,712	9,804	37,013	19,571	2	10,560	93	385
5 001-0610 Finance	188,975	13,473	18,255	5,593	28,536	7,251	24	20,637	280	1,626
6 001-0620 Purchasing	57,948	2,850	13,847	4,055	7,468	3,313	0	3,313	0	0
7 001-0710 Non-departmental	961,564	104,169	72,117	64,104	200,326	136,222	0	22,530	0	0
8 001-0810 Human Resources	203,869	22,086	15,290	13,591	42,473	28,881	0	5,097	0	0
9 001-1110 Development Services	0	0	0	0	0	0	0	0	0	0
10 001-1210 City Clerk	29,502	55,029	0	0	0	0	0	0	0	0
11 001-1410 City Attorney	107,615	7,282	7,079	2,775	15,524	4,541	2	8,437	100	414
12 001-4547 Public Works Buildings	148,621	0	0	0	0	0	0	0	0	0
13 001-1810 Police	1,285	0	0	0	0	0	0	0	0	0
14 001-3410 Information Technology	107,094	38,791	0	44,817	0	0	0	0	0	0
15 001-4545 Public Works	2,892	0	368,235	0	0	0	0	185,065	0	0
16 001-9090 DEES Central Service	0	0	0	0	0	0	0	0	0	0
17 001-5555 Parks & Rec	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$2,825,084</b>	<b>\$289,983</b>	<b>\$519,121</b>	<b>\$151,128</b>	<b>\$355,455</b>	<b>\$212,532</b>	<b>\$29</b>	<b>\$262,518</b>	<b>\$535</b>	<b>\$2,676</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$579	\$0	\$42,633	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	195	0	14,328	0	0
3 001-0110 City Commission	125	1	89	8	0	9,608	6	3,625	0	0
4 001-0410 City Manager	192	2	137	12	0	14,753	9	5,567	0	0
5 001-0610 Finance	798	78	536	81	2	158,175	13	65,055	21	0
6 001-0620 Purchasing	0	0	593	0	0	69,416	0	12,260	0	0
7 001-0710 Non-departmental	0	0	0	0	0	5,637	0	6,809	0	0
8 001-0810 Human Resources	0	0	0	0	0	9,825	0	9,825	0	0
9 001-1110 Development Services	0	0	0	0	0	196,941	0	0	0	0
10 001-1210 City Clerk	0	0	0	0	0	142,059	0	29,704	0	0
11 001-1410 City Attorney	207	2	147	12	0	0	10	5,981	0	0
12 001-4547 Public Works Buildings	0	0	0	0	0	2,252	0	174,055	0	0
13 001-1810 Police	0	0	0	0	0	0	0	14,520	0	0
14 001-3410 Information Technology	0	0	0	0	0	26,321	0	10,874	0	0
15 001-4545 Public Works	0	0	0	0	0	1,446	0	1,446	0	0
16 001-9090 DEES Central Service	0	0	0	0	0	86,062	0	0	0	0
17 001-5555 Parks & Rec	0	0	0	0	0	19,528	0	8,947	0	0
<b>Total Current Allocations</b>	<b>\$1,322</b>	<b>\$82</b>	<b>\$1,503</b>	<b>\$113</b>	<b>\$2</b>	<b>\$742,797</b>	<b>\$38</b>	<b>\$405,629</b>	<b>\$21</b>	<b>\$0</b>

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$2,703	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	909	0	0	0	0
3 001-0110 City Commission	0	12	4	0	13,298	98,996	7	11,999	9,669	0
4 001-0410 City Manager	0	19	6	0	20,412	151,955	10	18,426	14,847	0
5 001-0610 Finance	0	7,976	8,621	0	28,885	238,016	358	70,915	33,444	1,742
6 001-0620 Purchasing	0	7,566	0	0	4,352	178,511	0	0	0	0
7 001-0710 Non-departmental	0	0	0	0	70,718	585,460	0	0	0	0
8 001-0810 Human Resources	0	0	0	0	60,838	210,997	0	0	0	0
9 001-1110 Development Services	0	0	0	0	0	0	0	0	0	0
10 001-1210 City Clerk	0	0	0	0	0	79,119	0	0	0	0
11 001-1410 City Attorney	0	20	0	0	11,264	75,019	11	19,799	15,954	0
12 001-4547 Public Works Buildings	0	0	0	0	0	44,818	0	0	0	0
13 001-1810 Police	0	0	0	0	0	17,570	0	0	0	0
14 001-3410 Information Technology	0	0	0	0	0	106,262	0	0	0	0
15 001-4545 Public Works	0	0	0	0	189,315	0	0	0	0	0
16 001-9090 DEES Central Service	0	0	0	0	0	(601,627)	0	0	0	0
17 001-5555 Parks & Rec	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$0</b>	<b>\$15,594</b>	<b>\$8,630</b>	<b>\$0</b>	<b>\$399,081</b>	<b>\$1,188,709</b>	<b>\$386</b>	<b>\$121,140</b>	<b>\$73,914</b>	<b>\$1,742</b>

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Department/Division	All Other	All Other (City Volunteers)	All Other (Senators office)	2nd Allocation Orphans	Total
1 Building Depreciation	\$20,510	\$0	\$1,001	\$0	\$83,158
2 Equipment Depreciation	0	0	336	0	687,207
3 001-0110 City Commission	0	0	0	0	355,350
4 001-0410 City Manager	0	0	0	0	545,467
5 001-0610 Finance	41,326	0	0	0	940,691
6 001-0620 Purchasing	554	0	0	0	366,047
7 001-0710 Non-departmental	0	0	160	0	2,229,817
8 001-0810 Human Resources	0	0	0	0	622,773
9 001-1110 Development Services	0	0	0	0	196,941
10 001-1210 City Clerk	0	0	0	0	335,413
11 001-1410 City Attorney	0	0	0	0	282,198
12 001-4547 Public Works Buildings	0	0	3,890	0	373,637
13 001-1810 Police	0	13,583	0	0	46,958
14 001-3410 Information Technology	0	0	0	0	334,159
15 001-4545 Public Works	0	0	0	0	748,398
16 001-9090 DEES Central Service	0	0	0	0	(515,565)
17 001-5555 Parks & Rec	0	0	0	0	28,475
<b>Total Current Allocations</b>	<b>\$62,390</b>	<b>\$13,583</b>	<b>\$5,387</b>	<b>\$0</b>	<b>\$7,661,124</b>

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**• Detail Schedules**

## **Building Depreciation Nature and Extent of Services**

The City of Margate calculates depreciation for city buildings. Depreciation is distributed by the following function:

**City Hall** - Costs are allocated based on square footage by occupants.

**DEES Building** - Costs are allocated to General Fund occupants only based on square footage.



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**A. Department Costs**

**Dept:1 Building Depreciation**

Description		Amount	General Admin	City Hall Depreciation	DEES Building
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
<hr/>					
Services & Supplies Cost					
City Hall Bldg Depreciation and Improvements	P	137,567	0	137,567	0
DEES Bldg Depreciation	P	40,173	0	0	40,173
Subtotal - Services & Supplies		177,740	0	137,567	40,173
<hr/>					
<b>Department Cost Total</b>		177,740	0	137,567	40,173
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
<b>Total Costs After Adjustments</b>		177,740	0	137,567	40,173
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
<b>Grand Total</b>		<b>\$177,740</b>		<b>\$137,567</b>	<b>\$40,173</b>
<hr/>					

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:1 Building Depreciation**

**No Indirect Costs**

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**City of Margate, Florida  
Full Cost Allocation Plan**

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**City Hall Depreciation Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	630	1.15%	\$1,580	\$0	\$1,580	\$0	\$1,580
4 001-0410 City Manager	2,009	3.66%	5,038	0	5,038	0	5,038
5 001-0610 Finance	1,768	3.22%	4,434	0	4,434	0	4,434
8 001-0810 Human Resources	1,215	2.21%	3,047	0	3,047	0	3,047
10 001-1210 City Clerk	2,154	3.93%	5,402	0	5,402	0	5,402
13 001-1810 Police	15,325	27.94%	38,432	0	38,432	0	38,432
14 001-3410 Information Technology	480	0.88%	1,204	0	1,204	0	1,204
15 001-4545 Public Works	11,982	21.84%	30,049	0	30,049	0	30,049
17 001-5555 Parks & Rec	584	1.06%	1,465	0	1,465	0	1,465
<b>33 140 CRA Trust (Operating)</b>	<b>231</b>	<b>0.42%</b>	<b>579</b>	<b>0</b>	<b>579</b>	<b>0</b>	<b>579</b>
35 191 Sr Center	17,000	30.99%	42,633	0	42,633	0	42,633
43 456 DEES O&M	1,078	1.97%	2,703	0	2,703	0	2,703
50 All Other (Senators office)	399	0.73%	1,001	0	1,001	0	1,001
<b>Subtotal</b>	<b>54,855</b>	<b>100.00%</b>	<b>137,567</b>	<b>0</b>	<b>137,567</b>	<b>0</b>	<b>137,567</b>
Direct Bills					0		0
<b>Total</b>					<b>\$137,567</b>		<b>\$137,567</b>

**Basis Units: Square Footage of Occupants by Dept/Div**

Source: Sq. Ft Data from the City

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**DEES Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 001-1110 Development Services	910.07	9.79%	\$3,931	\$0	\$3,931	\$0	\$3,931
19 001-2410 Building	3,642.00	39.16%	15,732	0	15,732	0	15,732
48 All Other	4,748.26	51.05%	20,510	0	20,510	0	20,510
<b>Subtotal</b>	9,300.33	100.00%	40,173	0	40,173	0	40,173
Direct Bills					0		0
<b>Total</b>					<b>\$40,173</b>		<b>\$40,173</b>

Basis Units: Square Footage of GF Occupants only  
Source: Sq. Ft Data from the City

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Allocation Summary**

**Dept:1 Building Depreciation**

Department	City Hall Depreciation	DEES Building	Total
3 001-0110 City Commission	\$1,580	\$0	\$1,580
4 001-0410 City Manager	5,038	0	5,038
5 001-0610 Finance	4,434	0	4,434
8 001-0810 Human Resources	3,047	0	3,047
9 001-1110 Development Services	0	3,931	3,931
10 001-1210 City Clerk	5,402	0	5,402
13 001-1810 Police	38,432	0	38,432
14 001-3410 Information Technology	1,204	0	1,204
15 001-4545 Public Works	30,049	0	30,049
17 001-5555 Parks & Rec	1,465	0	1,465
19 001-2410 Building	0	15,732	15,732
<b>33 140 CRA Trust (Operating)</b>	<b>579</b>	<b>0</b>	<b>579</b>
35 191 Sr Center	42,633	0	42,633
43 456 DEES O&M	2,703	0	2,703
48 All Other	0	20,510	20,510
50 All Other (Senators office)	1,001	0	1,001
<b>Total</b>	<b>\$137,567</b>	<b>\$40,173</b>	<b>\$177,740</b>

**Equipment Depreciation  
Nature and Extent of Services**

With the implementation of GASB 34, the City must calculate depreciation for equipment utilized by departments. The total depreciation for the fiscal year for equipment is distributed by the following functions:

**City Hall Equipment**-Costs are allocated based on square footage by occupants.

**Direct Department Equipment** - Costs are allocated based on equipment depreciation by directly identified departments.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
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**A. Department Costs**

Dept:2 Equipment Depreciation

Description		Amount	General Admin	City Hall Equipment Depreciation	Direct Department Equipment
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Equipment Depreciation	P	1,340,591	0	46,234	1,294,357
Subtotal - Services & Supplies		1,340,591	0	46,234	1,294,357
<b>Department Cost Total</b>		1,340,591	0	46,234	1,294,357
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		1,340,591	0	46,234	1,294,357
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u>\$1,340,591</u>		<u>\$46,234</u>	<u>\$1,294,357</u>

**City of Margate, Florida  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:2 Equipment Depreciation**

**No Indirect Costs**

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**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**City Hall Equipment Depreciation Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	630	1.15%	\$531	\$0	\$531	\$0	\$531
4 001-0410 City Manager	2,009	3.66%	1,693	0	1,693	0	1,693
5 001-0610 Finance	1,768	3.22%	1,490	0	1,490	0	1,490
8 001-0810 Human Resources	1,215	2.21%	1,024	0	1,024	0	1,024
10 001-1210 City Clerk	2,154	3.93%	1,815	0	1,815	0	1,815
13 001-1810 Police	15,325	27.94%	12,917	0	12,917	0	12,917
14 001-3410 Information Technology	480	0.88%	405	0	405	0	405
15 001-4545 Public Works	11,982	21.84%	10,099	0	10,099	0	10,099
17 001-5555 Parks & Rec	584	1.06%	492	0	492	0	492
<b>33 140 CRA Trust (Operating)</b>	<b>231</b>	<b>0.42%</b>	<b>195</b>	<b>0</b>	<b>195</b>	<b>0</b>	<b>195</b>
35 191 Sr Center	17,000	30.99%	14,328	0	14,328	0	14,328
43 456 DEES O&M	1,078	1.97%	909	0	909	0	909
50 All Other (Senators office)	399	0.73%	336	0	336	0	336
<b>Subtotal</b>	<b>54,855</b>	<b>100.00%</b>	<b>46,234</b>	<b>0</b>	<b>46,234</b>	<b>0</b>	<b>46,234</b>
Direct Bills					0		0
<b>Total</b>					<b>\$46,234</b>		<b>\$46,234</b>

Basis Units: Square Footage of Occupants by Dept/Div  
Source: Sq. Ft Data from the City

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**Direct Department Equipment Depreciation Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 001-1810 Police	411,024	31.76%	\$411,024	\$0	\$411,024	\$0	\$411,024
14 001-3410 Information Technology	44,261	3.42%	44,261	0	44,261	0	44,261
15 001-4545 Public Works	69,841	5.40%	69,841	0	69,841	0	69,841
17 001-5555 Parks & Rec	97,792	7.56%	97,792	0	97,792	0	97,792
18 001-2010 Fire	671,439	51.87%	671,439	0	671,439	0	671,439
<b>Subtotal</b>	<b>1,294,357</b>	<b>100.00%</b>	<b>1,294,357</b>	<b>0</b>	<b>1,294,357</b>	<b>0</b>	<b>1,294,357</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,294,357</b>		<b>\$1,294,357</b>

Basis Units: Depreciation Expense by Dept/Div

Source: Fixed Assets

City of Margate, Florida  
Full Cost Allocation Plan

FY 2017  
6/5/2018

Allocation Summary

Dept:2 Equipment Depreciation

Department	City Hall Equipment Depreciation	Direct Department Equipment	Total
3 001-0110 City Commission	\$531	\$0	\$531
4 001-0410 City Manager	1,693	0	1,693
5 001-0610 Finance	1,490	0	1,490
8 001-0810 Human Resources	1,024	0	1,024
10 001-1210 City Clerk	1,815	0	1,815
13 001-1810 Police	12,917	411,024	423,941
14 001-3410 Information Technology	405	44,261	44,666
15 001-4545 Public Works	10,099	69,841	79,940
17 001-5555 Parks & Rec	492	97,792	98,284
18 001-2010 Fire	0	671,439	671,439
33 140 CRA Trust (Operating)	195	0	195
35 191 Sr Center	14,328	0	14,328
43 456 DEES O&M	909	0	909
50 All Other (Senators office)	336	0	336
<b>Total</b>	<b>\$46,234</b>	<b>\$1,294,357</b>	<b>\$1,340,591</b>

**001-0110 City Commission  
Nature and Extent of Services**

The City Commission is the legislative body of the City and is comprised of five members who are elected "at large" by the voters of Margate. That means they do not have to live in a certain district of the City. Commissioners serve a four-year term of office. Starting in 2012, the City elections will be held in the month of November, in conjunction with Broward County elections. Every November the five Commissioners elect from among themselves a Mayor and a Vice Mayor. The Mayor serves as the ceremonial head and as the Chairman of the City Commission for their meetings. Both the Mayor and Vice Mayor have full voting powers on the Commission. The costs associated with this office are distributed by the following functions:

**Citywide Support A** - Costs are allocated based on Total Operating Expenses by Department/Division/Fund.

**Citywide Support B**- Costs are allocated based on FTE's by Department/Division/Fund.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

Dept:3 001-0110 City Commission

Description		Amount	General Admin	Citywide Support A	Citywide Support B
<b>Personnel Costs</b>					
Salaries	S1	152,695	0	76,348	76,348
Salary % Split			.00%	50.00%	50.00%
Benefits	S	95,127	0	47,564	47,564
Subtotal - Personnel Costs		247,822	0	123,911	123,911
<b>Services &amp; Supplies Cost</b>					
Operating Expense	S	200	0	100	100
Communication Svcs	S	2,298	0	1,149	1,149
Certificate Frames	S	5,320	0	2,660	2,660
Promotional Activity	S	5,057	0	2,529	2,529
Operating Supplies Other	S	1,989	0	995	995
Margate Citizens Academy	S	1,478	0	739	739
Subs, Memberships, League Dues	S	13,687	0	6,844	6,844
Training, Travel, Per Diem	S	13,415	0	6,708	6,708
Contrib NWFP Senior Center	S	37,700	0	18,850	18,850
Area Agency on Aging	S	40,815	0	20,408	20,408
Contrib Child Services	S	5,000	0	2,500	2,500
Contrib Relay for Life	S	2,000	0	1,000	1,000
City Commission General	S	11,150	0	5,575	5,575
Contrib Reading Pals Program	S	10,000	0	5,000	5,000
Residents Proj	S	7,150	0	3,575	3,575
Mayors Fitness Challenge	S	7,500	0	3,750	3,750
Citizens Proj Inititaves	S	3,300	0	1,650	1,650
Subtotal - Services & Supplies		168,059	0	84,030	84,030
<b>Department Cost Total</b>		415,881	0	207,941	207,941
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		415,881	0	207,941	207,941
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$415,881</b>		<b>\$207,941</b>	<b>\$207,941</b>

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

Dept:3 001-0110 City Commission

Department	First Incoming	Second Incoming	Citywide Support A	Citywide Support B
1 City Hall Depreciation	\$1,580	\$0	\$790	\$790
Subtotal - Building Depreciation	1,580	0	790	790
2 City Hall Equipment Depreciation	531	0	265	265
Subtotal - Equipment Depreciation	531	0	265	265
3 Citywide Support A	0	766	383	383
3 Citywide Support B	0	2,041	1,020	1,020
Subtotal - 001-0110 City Commission	0	2,807	1,403	1,403
4 City Manager A	0	1,334	667	667
4 City Manager B	0	3,557	1,778	1,778
Subtotal - 001-0410 City Manager	0	4,891	2,446	2,446
5 AP	0	988	494	494
5 AR	0	101	51	51
5 Budget	0	875	438	438
5 General Accounting	0	663	332	332
5 CAFR/Audit	0	385	192	192
Subtotal - 001-0610 Finance	0	3,013	1,506	1,506
6 Purchasing	0	859	430	430
6 Insurance	0	215	108	108
Subtotal - 001-0620 Purchasing	0	1,075	537	537
7 Citywide	0	31,770	15,885	15,885
7 General Fund Depts Only	0	7,827	3,914	3,914
7 Communications	0	249	125	125
Subtotal - 001-0710 Non-departmental	0	39,847	19,923	19,923
8 Personnel Services	0	7,544	3,772	3,772
Subtotal - 001-0810 Human Resources	0	7,544	3,772	3,772
10 Agenda Support	0	113,648	56,824	56,824
10 Records Requests	0	3,142	1,571	1,571

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

Dept:3 001-0110 City Commission

Department	First Incoming	Second Incoming	Citywide Support A	Citywide Support B
Subtotal - 001-1210 City Clerk	\$0	\$116,790	\$58,395	\$58,395
11 Legal Services	0	1,631	815	815
Subtotal - 001-1410 City Attorney	0	1,631	815	815
12 City Hall Maintenance	0	4,984	2,492	2,492
Subtotal - 001-4547 Public Works Build	0	4,984	2,492	2,492
<b>Total Incoming</b>	2,111	182,581	92,346	92,346
<b>C. Total Allocated</b>		\$600,573	\$300,287	\$300,287
			50.00%	50.00%

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Citywide Support A Allocations**

**Dept:3 001-0110 City Commission**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	291,266	0.37%	\$766	\$0	\$766	\$0	\$766
4 001-0410 City Manager	687,940	0.87%	1,809	0	1,809	793	2,602
5 001-0610 Finance	1,055,536	1.33%	2,775	0	2,775	1,217	3,992
6 001-0620 Purchasing	374,463	0.47%	984	0	984	432	1,416
7 001-0710 Non-departmental	3,944,523	4.96%	10,370	0	10,370	4,546	14,917
8 001-0810 Human Resources	796,245	1.00%	2,093	0	2,093	918	3,011
9 001-1110 Development Services	718,815	0.90%	1,890	0	1,890	829	2,718
10 001-1210 City Clerk	806,758	1.01%	2,121	0	2,121	930	3,051
11 001-1410 City Attorney	282,386	0.36%	742	0	742	325	1,068
12 001-4547 Public Works Buildings	1,346,748	1.69%	3,541	0	3,541	1,552	5,093
13 001-1810 Police	17,958,456	22.59%	47,213	0	47,213	20,699	67,912
14 001-3410 Information Technology	833,484	1.05%	2,191	0	2,191	961	3,152
15 001-4545 Public Works	420,316	0.53%	1,105	0	1,105	484	1,589
16 001-9090 DEES Central Service	1,726,333	2.17%	4,539	0	4,539	1,990	6,528
17 001-5555 Parks & Rec	484,868	0.61%	1,275	0	1,275	559	1,834
18 001-2010 Fire	17,246,576	21.70%	45,342	0	45,342	19,878	65,220
19 001-2410 Building	1,167,006	1.47%	3,068	0	3,068	1,345	4,413
20 001-4551 Public Works Garage	1,134,520	1.43%	2,983	0	2,983	1,308	4,290
21 001-5556 Parks & Rec Special Activitie	444,735	0.56%	1,169	0	1,169	513	1,682
22 001-5557 Parks & Rec Grounds Mainte	2,487,918	3.13%	6,541	0	6,541	2,868	9,408
23 001-5561 Parks & Rec Aquatics	727,794	0.92%	1,913	0	1,913	839	2,752
24 103 Recreation Trust	335	0.00%	1	0	1	0	1
25 111 Road	1,352,181	1.70%	3,555	0	3,555	1,559	5,113
26 116 Police Officer Training	16,101	0.02%	42	0	42	19	61
27 117 Federal Forfeiture	66,333	0.08%	174	0	174	76	251
28 118 State Forfeiture	33,108	0.04%	87	0	87	38	125
29 128 SHIP	276	0.00%	1	0	1	0	1
30 130 CDBG Comm Dev	23,567	0.03%	62	0	62	27	89
31 132 NSP 1	2,000	0.00%	5	0	5	2	8
<b>33 140 CRA Trust (Operating)</b>	<b>2,540,625</b>	<b>3.20%</b>	<b>6,679</b>	<b>0</b>	<b>6,679</b>	<b>2,928</b>	<b>9,608</b>
34 150 Police and Fire Impact Fees	1,590	0.00%	4	0	4	2	6
35 191 Sr Center	958,596	1.21%	2,520	0	2,520	1,105	3,625
39 334 Capital Improvements	3,260	0.00%	9	0	9	4	12
<b>40 340 CRA TIF Capital Improvements</b>	<b>1,017</b>	<b>0.00%</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>4</b>
42 445 Stormwater	1,805,248	2.27%	4,746	0	4,746	2,081	6,827
43 456 DEES O&M	12,022,605	15.12%	31,608	0	31,608	13,857	45,465
44 458 W/WW Connection Fees	1,797	0.00%	5	0	5	2	7
45 461 W/WW Repair and Repl	3,173,072	3.99%	8,342	0	8,342	3,657	11,999
46 501 Insurance Fund	2,556,774	3.22%	6,722	0	6,722	2,947	9,669



**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**Citywide Support A Allocations**

**Dept:3 001-0110 City Commission**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	79,495,171	100.00%	208,996	0	208,996	91,291	300,287
Direct Bills					0		0
<b>Total</b>					<b>\$208,996</b>		<b>\$300,287</b>

Basis Units: FY 17 Total Operating Expenditures by Dept/Div/Fund  
Source: FY17 Expenditure Report

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Citywide Support B Allocations**

**Dept:3 001-0110 City Commission**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	5	0.98%	\$2,041	\$0	\$2,041	\$0	\$2,041
4 001-0410 City Manager	4	0.78%	1,633	0	1,633	720	2,353
5 001-0610 Finance	9	1.76%	3,674	0	3,674	1,621	5,294
6 001-0620 Purchasing	4	0.78%	1,633	0	1,633	720	2,353
8 001-0810 Human Resources	7	1.37%	2,857	0	2,857	1,260	4,118
9 001-1110 Development Services	10	1.95%	4,082	0	4,082	1,801	5,883
10 001-1210 City Clerk	7	1.37%	2,857	0	2,857	1,260	4,118
11 001-1410 City Attorney	1	0.20%	408	0	408	180	588
12 001-4547 Public Works Buildings	8	1.56%	3,266	0	3,266	1,440	4,706
13 001-1810 Police	146	28.52%	59,597	0	59,597	26,289	85,885
14 001-3410 Information Technology	6	1.17%	2,449	0	2,449	1,080	3,530
15 001-4545 Public Works	4	0.78%	1,633	0	1,633	720	2,353
17 001-5555 Parks & Rec	4	0.78%	1,633	0	1,633	720	2,353
18 001-2010 Fire	120	23.44%	48,983	0	48,983	21,607	70,591
19 001-2410 Building	13	2.54%	5,307	0	5,307	2,341	7,647
20 001-4551 Public Works Garage	9	1.76%	3,674	0	3,674	1,621	5,294
21 001-5556 Parks & Rec Special Activitie	8	1.56%	3,266	0	3,266	1,440	4,706
22 001-5557 Parks & Rec Grounds Mainte	25	4.88%	10,205	0	10,205	4,502	14,706
23 001-5561 Parks & Rec Aquatics	17	3.32%	6,939	0	6,939	3,061	10,000
25 111 Road	3	0.59%	1,225	0	1,225	540	1,765
42 445 Stormwater	11	2.15%	4,490	0	4,490	1,981	6,471
43 456 DEES O&M	91	17.77%	37,146	0	37,146	16,385	53,531
<b>Subtotal</b>	<b>512</b>	<b>100.00%</b>	<b>208,996</b>	<b>0</b>	<b>208,996</b>	<b>91,291</b>	<b>300,287</b>
Direct Bills					0		0
<b>Total</b>					<b>\$208,996</b>		<b>\$300,287</b>

Basis Units: FY 17 FTE's by Dept/Div/Fund  
Source: FY 17 FTE's

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Allocation Summary**

**Dept:3 001-0110 City Commission**

Department	Citywide Support A	Citywide Support B	Total
3 001-0110 City Commission	\$766	\$2,041	\$2,807
4 001-0410 City Manager	2,602	2,353	4,955
5 001-0610 Finance	3,992	5,294	9,286
6 001-0620 Purchasing	1,416	2,353	3,769
7 001-0710 Non-departmental	14,917	0	14,917
8 001-0810 Human Resources	3,011	4,118	7,129
9 001-1110 Development Services	2,718	5,883	8,601
10 001-1210 City Clerk	3,051	4,118	7,169
11 001-1410 City Attorney	1,068	588	1,656
12 001-4547 Public Works Buildings	5,093	4,706	9,799
13 001-1810 Police	67,912	85,885	153,798
14 001-3410 Information Technology	3,152	3,530	6,681
15 001-4545 Public Works	1,589	2,353	3,943
16 001-9090 DEES Central Service	6,528	0	6,528
17 001-5555 Parks & Rec	1,834	2,353	4,187
18 001-2010 Fire	65,220	70,591	135,811
19 001-2410 Building	4,413	7,647	12,061
20 001-4551 Public Works Garage	4,290	5,294	9,585
21 001-5556 Parks & Rec Special Activitie	1,682	4,706	6,388
22 001-5557 Parks & Rec Grounds Mainte	9,408	14,706	24,115
23 001-5561 Parks & Rec Aquatics	2,752	10,000	12,753
24 103 Recreation Trust	1	0	1
25 111 Road	5,113	1,765	6,878
26 116 Police Officer Training	61	0	61
27 117 Federal Forfeiture	251	0	251
28 118 State Forfeiture	125	0	125
29 128 SHIP	1	0	1
30 130 CDBG Comm Dev	89	0	89
31 132 NSP 1	8	0	8
33 140 CRA Trust (Operating)	9,608	0	9,608
34 150 Police and Fire Impact Fees	6	0	6
35 191 Sr Center	3,625	0	3,625
39 334 Capital Improvements	12	0	12
40 340 CRA TIF Capital Improvements	4	0	4
42 445 Stormwater	6,827	6,471	13,298
43 456 DEES O&M	45,465	53,531	98,996
44 458 W/WW Connection Fees	7	0	7
45 461 W/WW Repair and Repl	11,999	0	11,999
46 501 Insurance Fund	9,669	0	9,669

City of Margate, Florida  
Full Cost Allocation Plan

FY 2017  
6/5/2018

Allocation Summary

Dept:3 001-0110 City Commission

Department	Citywide Support A	Citywide Support B	Total
<hr/>			
Total	\$300,287	\$300,287	\$600,573

### **001-0410 City Manager Nature and Extent of Services**

The City Manager serves as the chief administrative and executive officer for the City of Margate. Major responsibilities include, but are not limited to: preparing and submitting an annual budget and end of year financial report to the City Commission; ensuring all laws and ordinances are enforced; and recommending the adoption of measures as deemed necessary or expedient for the health, safety or welfare of the community or for the improvement of administrative services. The City of Margate operates under a Commission-Manager form of government. The City Manager, appointed by the City Commission, serves as the chief administrative officer of the City and is responsible for administering the affairs and the day-to-day operation of the City. In addition, the City Manager's office oversees State & Federal grant program administration and the management of the CRA. The costs associated with this office are distributed by the following functions:

**City Manager A** - Costs are allocated based on Total Operating Expenses by Department/Division/Fund.

**City Manager B** - Costs are allocated based on FTE's by Department/Division/Fund.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

Dept:4 001-0410 City Manager

Description		Amount	General Admin	City Manager A	City Manager B
<hr/>					
Personnel Costs					
Salaries	S1	485,407	0	242,704	242,704
<i>Salary % Split</i>			<i>.00%</i>	<i>50.00%</i>	<i>50.00%</i>
Benefits	S	143,901	0	71,951	71,951
Subtotal - Personnel Costs		629,308	0	314,654	314,654
<hr/>					
Services & Supplies Cost					
Operating Expense	S	4,788	0	2,394	2,394
Advertising	S	4,607	0	2,304	2,304
Travel	S	2,766	0	1,383	1,383
Communication Svcs	S	2,417	0	1,209	1,209
Postage	S	306	0	153	153
Rentals and Leases	S	3,972	0	1,986	1,986
Maint Office Equip	S	55	0	28	28
Repair & Maint Svcs	S	5,350	0	2,675	2,675
Printing and Binding	S	22,750	0	11,375	11,375
Office Supplies	S	1,667	0	834	834
Operating Supplies Other	S	3,761	0	1,881	1,881
Subscriptions and Memberships	S	4,223	0	2,112	2,112
Education & Training	S	1,970	0	985	985
Acquisition of Vehicles	S	30,298	0	15,149	15,149
Subtotal - Services & Supplies		88,930	0	44,465	44,465
<hr/>					
<b>Department Cost Total</b>		718,238	0	359,119	359,119
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
<b>Total Costs After Adjustments</b>		718,238	0	359,119	359,119
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
<b>Grand Total</b>		<b>\$718,238</b>		<b>\$359,119</b>	<b>\$359,119</b>
<hr/>					

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:4 001-0410 City Manager**

Department	First Incoming	Second Incoming	City Manager A	City Manager B
1 City Hall Depreciation	\$5,038	\$0	\$2,519	\$2,519
Subtotal - Building Depreciation	5,038	0	2,519	2,519
2 City Hall Equipment Depreciation	1,693	0	847	847
Subtotal - Equipment Depreciation	1,693	0	847	847
3 Citywide Support A	1,809	793	1,301	1,301
3 Citywide Support B	1,633	720	1,177	1,177
Subtotal - 001-0110 City Commission	3,441	1,513	2,477	2,477
4 City Manager A	0	3,152	1,576	1,576
4 City Manager B	0	2,845	1,423	1,423
Subtotal - 001-0410 City Manager	0	5,997	2,999	2,999
5 AP	0	789	394	394
5 AR	0	203	101	101
5 Budget	0	2,067	1,033	1,033
5 General Accounting	0	1,566	783	783
5 CAFR/Audit	0	909	455	455
Subtotal - 001-0610 Finance	0	5,533	2,767	2,767
6 Purchasing	0	756	378	378
6 Bids/RFPs	0	2,717	1,359	1,359
6 Pcards	0	1,388	694	694
6 Insurance	0	190	95	95
Subtotal - 001-0620 Purchasing	0	5,051	2,526	2,526
7 Citywide	0	25,416	12,708	12,708
7 General Fund Depts Only	0	6,262	3,131	3,131
7 Communications	0	795	397	397
Subtotal - 001-0710 Non-departmental	0	32,473	16,236	16,236
8 Personnel Services	0	6,035	3,018	3,018
Subtotal - 001-0810 Human Resources	0	6,035	3,018	3,018
10 Agenda Support	0	18,288	9,144	9,144

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

Dept:4 001-0410 City Manager

Department	First Incoming	Second Incoming	City Manager A	City Manager B
10 Records Requests	\$0	\$67,032	\$33,516	\$33,516
10 Records Storage	0	1,509	754	754
10 Advertising	0	3,362	1,681	1,681
Subtotal - 001-1210 City Clerk	0	90,191	45,095	45,095
11 Legal Services	0	3,852	1,926	1,926
Subtotal - 001-1410 City Attorney	0	3,852	1,926	1,926
12 City Hall Maintenance	0	15,894	7,947	7,947
Subtotal - 001-4547 Public Works Build	0	15,894	7,947	7,947
13 Background Checks	0	867	434	434
13 Database Queries	0	365	183	183
Subtotal - 001-1810 Police	0	1,233	616	616
14 Workstations	0	7,434	3,717	3,717
14 City Server Storage	0	17,241	8,620	8,620
Subtotal - 001-3410 Information Techn	0	24,674	12,337	12,337
<b>Total Incoming</b>	10,173	192,447	101,310	101,310
<b>C. Total Allocated</b>		\$920,858	\$460,429	\$460,429
			50.00%	50.00%



**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**City Manager A Allocations**

**Dept:4 001-0410 City Manager**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	291,266	0.37%	\$1,334	\$0	\$1,334	\$0	\$1,334
4 001-0410 City Manager	687,940	0.87%	3,152	0	3,152	0	3,152
5 001-0610 Finance	1,055,536	1.33%	4,836	0	4,836	1,294	6,130
6 001-0620 Purchasing	374,463	0.47%	1,716	0	1,716	459	2,175
7 001-0710 Non-departmental	3,944,523	4.96%	18,072	0	18,072	4,834	22,906
8 001-0810 Human Resources	796,245	1.00%	3,648	0	3,648	976	4,624
9 001-1110 Development Services	718,815	0.90%	3,293	0	3,293	881	4,174
10 001-1210 City Clerk	806,758	1.01%	3,696	0	3,696	989	4,685
11 001-1410 City Attorney	282,386	0.36%	1,294	0	1,294	346	1,640
12 001-4547 Public Works Buildings	1,346,748	1.69%	6,170	0	6,170	1,650	7,821
13 001-1810 Police	17,958,456	22.59%	82,276	0	82,276	22,009	104,285
14 001-3410 Information Technology	833,484	1.05%	3,819	0	3,819	1,021	4,840
15 001-4545 Public Works	420,316	0.53%	1,926	0	1,926	515	2,441
16 001-9090 DEES Central Service	1,726,333	2.17%	7,909	0	7,909	2,116	10,025
17 001-5555 Parks & Rec	484,868	0.61%	2,221	0	2,221	594	2,816
18 001-2010 Fire	17,246,576	21.70%	79,015	0	79,015	21,136	100,151
19 001-2410 Building	1,167,006	1.47%	5,347	0	5,347	1,430	6,777
20 001-4551 Public Works Garage	1,134,520	1.43%	5,198	0	5,198	1,390	6,588
21 001-5556 Parks & Rec Special Activitie	444,735	0.56%	2,038	0	2,038	545	2,583
22 001-5557 Parks & Rec Grounds Mainte	2,487,918	3.13%	11,398	0	11,398	3,049	14,447
23 001-5561 Parks & Rec Aquatics	727,794	0.92%	3,334	0	3,334	892	4,226
24 103 Recreation Trust	335	0.00%	2	0	2	0	2
25 111 Road	1,352,181	1.70%	6,195	0	6,195	1,657	7,852
26 116 Police Officer Training	16,101	0.02%	74	0	74	20	93
27 117 Federal Forfeiture	66,333	0.08%	304	0	304	81	385
28 118 State Forfeiture	33,108	0.04%	152	0	152	41	192
29 128 SHIP	276	0.00%	1	0	1	0	2
30 130 CDBG Comm Dev	23,567	0.03%	108	0	108	29	137
31 132 NSP 1	2,000	0.00%	9	0	9	2	12
<b>33 140 CRA Trust (Operating)</b>	<b>2,540,625</b>	<b>3.20%</b>	<b>11,640</b>	<b>0</b>	<b>11,640</b>	<b>3,114</b>	<b>14,753</b>
34 150 Police and Fire Impact Fees	1,590	0.00%	7	0	7	2	9
35 191 Sr Center	958,596	1.21%	4,392	0	4,392	1,175	5,567
39 334 Capital Improvements	3,260	0.00%	15	0	15	4	19
<b>40 340 CRA TIF Capital Improvements</b>	<b>1,017</b>	<b>0.00%</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>6</b>
42 445 Stormwater	1,805,248	2.27%	8,271	0	8,271	2,212	10,483
43 456 DEES O&M	12,022,605	15.12%	55,081	0	55,081	14,734	69,815
44 458 W/WW Connection Fees	1,797	0.00%	8	0	8	2	10
45 461 W/WW Repair and Repl	3,173,072	3.99%	14,537	0	14,537	3,889	18,426
46 501 Insurance Fund	2,556,774	3.22%	11,714	0	11,714	3,133	14,847

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

City Manager A Allocations

Dept:4 001-0410 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	79,495,171	100.00%	364,205	0	364,205	96,223	460,429
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$364,205</b>		<b>\$460,429</b>

Basis Units: FY 17 Total Operating Expenditures by Dept/Div/Fund

Source: FY 17 Expenditure Report

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**City Manager B Allocations**

**Dept:4 001-0410 City Manager**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	5	0.98%	\$3,557	\$0	\$3,557	\$0	\$3,557
4 001-0410 City Manager	4	0.78%	2,845	0	2,845	0	2,845
5 001-0610 Finance	9	1.76%	6,402	0	6,402	1,722	8,124
6 001-0620 Purchasing	4	0.78%	2,845	0	2,845	765	3,611
8 001-0810 Human Resources	7	1.37%	4,979	0	4,979	1,339	6,318
9 001-1110 Development Services	10	1.95%	7,113	0	7,113	1,913	9,026
10 001-1210 City Clerk	7	1.37%	4,979	0	4,979	1,339	6,318
11 001-1410 City Attorney	1	0.20%	711	0	711	191	903
12 001-4547 Public Works Buildings	8	1.56%	5,691	0	5,691	1,530	7,221
13 001-1810 Police	146	28.52%	103,855	0	103,855	27,930	131,785
14 001-3410 Information Technology	6	1.17%	4,268	0	4,268	1,148	5,416
15 001-4545 Public Works	4	0.78%	2,845	0	2,845	765	3,611
17 001-5555 Parks & Rec	4	0.78%	2,845	0	2,845	765	3,611
18 001-2010 Fire	120	23.44%	85,361	0	85,361	22,956	108,317
19 001-2410 Building	13	2.54%	9,247	0	9,247	2,487	11,734
20 001-4551 Public Works Garage	9	1.76%	6,402	0	6,402	1,722	8,124
21 001-5556 Parks & Rec Special Activitie	8	1.56%	5,691	0	5,691	1,530	7,221
22 001-5557 Parks & Rec Grounds Mainte	25	4.88%	17,783	0	17,783	4,782	22,566
23 001-5561 Parks & Rec Aquatics	17	3.32%	12,093	0	12,093	3,252	15,345
25 111 Road	3	0.59%	2,134	0	2,134	574	2,708
42 445 Stormwater	11	2.15%	7,825	0	7,825	2,104	9,929
43 456 DEES O&M	91	17.77%	64,732	0	64,732	17,408	82,140
<b>Subtotal</b>	<b>512</b>	<b>100.00%</b>	<b>364,205</b>	<b>0</b>	<b>364,205</b>	<b>96,223</b>	<b>460,429</b>
Direct Bills					0		0
<b>Total</b>					<b>\$364,205</b>		<b>\$460,429</b>

Basis Units: FY 17 FTE's by Dept/Div/Fund  
Source: FY 17 FTE's

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Allocation Summary**

**Dept:4 001-0410 City Manager**

Department	City Manager A	City Manager B	Total
3 001-0110 City Commission	\$1,334	\$3,557	\$4,891
4 001-0410 City Manager	3,152	2,845	5,997
5 001-0610 Finance	6,130	8,124	14,253
6 001-0620 Purchasing	2,175	3,611	5,785
7 001-0710 Non-departmental	22,906	0	22,906
8 001-0810 Human Resources	4,624	6,318	10,942
9 001-1110 Development Services	4,174	9,026	13,201
10 001-1210 City Clerk	4,685	6,318	11,003
11 001-1410 City Attorney	1,640	903	2,542
12 001-4547 Public Works Buildings	7,821	7,221	15,042
13 001-1810 Police	104,285	131,785	236,070
14 001-3410 Information Technology	4,840	5,416	10,256
15 001-4545 Public Works	2,441	3,611	6,051
16 001-9090 DEES Central Service	10,025	0	10,025
17 001-5555 Parks & Rec	2,816	3,611	6,426
18 001-2010 Fire	100,151	108,317	208,468
19 001-2410 Building	6,777	11,734	18,511
20 001-4551 Public Works Garage	6,588	8,124	14,712
21 001-5556 Parks & Rec Special Activitie	2,583	7,221	9,804
22 001-5557 Parks & Rec Grounds Mainte	14,447	22,566	37,013
23 001-5561 Parks & Rec Aquatics	4,226	15,345	19,571
24 103 Recreation Trust	2	0	2
25 111 Road	7,852	2,708	10,560
26 116 Police Officer Training	93	0	93
27 117 Federal Forfeiture	385	0	385
28 118 State Forfeiture	192	0	192
29 128 SHIP	2	0	2
30 130 CDBG Comm Dev	137	0	137
31 132 NSP 1	12	0	12
33 140 CRA Trust (Operating)	14,753	0	14,753
34 150 Police and Fire Impact Fees	9	0	9
35 191 Sr Center	5,567	0	5,567
39 334 Capital Improvements	19	0	19
40 340 CRA TIF Capital Improvements	6	0	6
42 445 Stormwater	10,483	9,929	20,412
43 456 DEES O&M	69,815	82,140	151,955
44 458 W/WW Connection Fees	10	0	10
45 461 W/WW Repair and Repl	18,426	0	18,426
46 501 Insurance Fund	14,847	0	14,847

City of Margate, Florida  
Full Cost Allocation Plan

FY 2017  
6/5/2018

Allocation Summary

Dept:4 001-0410 City Manager

Department	City Manager A	City Manager B	Total
<hr/>			
Total	\$460,429	\$460,429	\$920,858

**01-0610 Finance**  
**Nature and Extent of Services**

The City of Margate Finance Department's mission is to provide and maintain the City's strong financial condition by effectively managing the City's financial resources, and to provide related financial support services to elected officials, management, City departments and City residents. The Finance Department is charged with the responsibility of accounting and financial reporting; cash management; debt management; budgeting; water, and wastewater billing, collection, and customer service.

The costs associated with this office are distributed by the following functions:

**AP** - Costs are allocated based on the number of AP Transactions by Department/Fund.

**AR** - Costs are allocated based on the number of AR Transactions by Department/Fund.

**Grants** - Costs are allocated based on expenses of Federal, State, or Local Awards by Department/Fund.

**Budget**- Costs are allocated based on Total Operating Expenses by Department/Division/Fund.

**01-0610 Finance-continued**  
**Nature and Extent of Services**

**Fixed Assets-** Costs are allocated based on the number of Fixed Assets by Department/Fund.

**Purchasing Oversight-** Costs are allocated directly to Purchasing.

**Utility Billing Oversight-** Costs are allocated directly to the Utility Fund 456.

**CRA-** Costs are allocated directly to the CRA Fund 140.

**Senior Center-** Costs are allocated directly to the Senior Center Fund 191.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

Dept:5 001-0610 Finance

Description		Amount	General Admin	AP	AR	Grants	Budget	Fixed Assets	Purchasing Oversight	Utility Billing Oversight
<b>Personnel Costs</b>										
Salaries	S1	721,913	52,194	141,928	34,652	32,991	148,209	8,807	19,492	24,328
Salary % Split			7.23%	19.66%	4.80%	4.57%	20.53%	1.22%	2.70%	3.37%
Benefits	S	233,107	16,854	45,829	11,189	10,653	47,857	2,844	6,294	7,856
Subtotal - Personnel Costs		955,020	69,048	187,757	45,841	43,644	196,066	11,651	25,786	32,184
<b>Services &amp; Supplies Cost</b>										
Credit Card Payment Charges	S	585	42	115	28	27	120	7	16	20
Prof Svcs Medical	S	185	13	36	9	8	38	2	5	6
Accounting & Auditing	S	62,350	4,508	12,258	2,993	2,849	12,800	761	1,683	2,101
Travel & Per Diem	S	634	46	125	30	29	130	8	17	21
Postage	S	46	3	9	2	2	9	1	1	2
Rentals & Leases	S	2,392	173	470	115	109	491	29	65	81
Maint Office Equipment	S	264	19	52	13	12	54	3	7	9
Repair & Maint Svcs	S	22,279	1,611	4,380	1,069	1,018	4,574	272	602	751
Printing & Binding	S	463	33	91	22	21	95	6	13	16
Operating Supplies Other	S	6,843	495	1,345	328	313	1,405	83	185	231
Subscription & Membership	S	2,815	204	553	135	129	578	34	76	95
Education & Training	S	1,660	120	326	80	76	341	20	45	56
Subtotal - Services & Supplies		100,516	7,267	19,761	4,825	4,594	20,636	1,226	2,714	3,387
<b>Department Cost Total</b>		1,055,536	76,315	207,518	50,666	48,238	216,702	12,878	28,499	35,572
<b>Adjustments to Cost</b>										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		1,055,536	76,315	207,518	50,666	48,238	216,702	12,878	28,499	35,572
General Admin Distribution			(76,315)	16,173	3,949	3,759	16,889	1,004	2,221	2,772
<b>Grand Total</b>		<b>\$1,055,536</b>		<b>\$223,691</b>	<b>\$54,614</b>	<b>\$51,997</b>	<b>\$233,590</b>	<b>\$13,881</b>	<b>\$30,721</b>	<b>\$38,344</b>



**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

**Dept:5 001-0610 Finance**

Description		Amount	CRA	Senior Center	General Accounting	CAFR/Audit	Fire
<b>Personnel Costs</b>							
Salaries	S1	721,913	59,558	10,901	112,330	65,189	11,334
Salary % Split			8.25%	1.51%	15.56%	9.03%	1.57%
Benefits	S	233,107	19,231	3,520	36,271	21,050	3,660
Subtotal - Personnel Costs		955,020	78,789	14,421	148,601	86,238	14,994
<b>Services &amp; Supplies Cost</b>							
Credit Card Payment Charges	S	585	48	9	91	53	9
Prof Svcs Medical	S	185	15	3	29	17	3
Accounting & Auditing	S	62,350	5,144	941	9,702	5,630	979
Travel & Per Diem	S	634	52	10	99	57	10
Postage	S	46	4	1	7	4	1
Rentals & Leases	S	2,392	197	36	372	216	38
Maint Office Equipment	S	264	22	4	41	24	4
Repair & Maint Svcs	S	22,279	1,838	336	3,467	2,012	350
Printing & Binding	S	463	38	7	72	42	7
Operating Supplies Other	S	6,843	565	103	1,065	618	107
Subscription & Membership	S	2,815	232	43	438	254	44
Education & Training	S	1,660	137	25	258	150	26
Subtotal - Services & Supplies		100,516	8,293	1,518	15,640	9,077	1,578
<b>Department Cost Total</b>		1,055,536	87,082	15,939	164,241	95,315	16,572
<b>Adjustments to Cost</b>							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		1,055,536	87,082	15,939	164,241	95,315	16,572
General Admin Distribution			6,787	1,242	12,800	7,428	1,292
<b>Grand Total</b>		<b>\$1,055,536</b>	<b>\$93,868</b>	<b>\$17,181</b>	<b>\$177,042</b>	<b>\$102,743</b>	<b>\$17,863</b>

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:5 001-0610 Finance**

Department	First Incoming	Second Incoming	AP	AR	Grants	Budget	Fixed Assets	Purchasing Oversight	Utility Billing Oversight	CRA
1 City Hall Depreciation	\$4,434	\$0	\$940	\$229	\$218	\$981	\$58	\$129	\$161	\$394
Subtotal - Building Depreciation	4,434	0	940	229	218	981	58	129	161	394
2 City Hall Equipment Depreciation	1,490	0	316	77	73	330	20	43	54	133
Subtotal - Equipment Depreciation	1,490	0	316	77	73	330	20	43	54	133
3 Citywide Support A	2,775	1,217	846	207	197	883	52	116	145	355
3 Citywide Support B	3,674	1,621	1,122	274	261	1,172	70	154	192	471
Subtotal - 001-0110 City Commission	6,449	2,837	1,968	480	457	2,055	122	270	337	826
4 City Manager A	4,836	1,294	1,299	317	302	1,356	81	178	223	545
4 City Manager B	6,402	1,722	1,722	420	400	1,798	107	236	295	722
Subtotal - 001-0410 City Manager	11,238	3,015	3,021	737	702	3,154	187	415	518	1,268
5 AP	0	1,316	279	68	65	291	17	38	48	117
5 AR	0	135	29	7	7	30	2	4	5	12
5 Budget	0	3,171	672	164	156	702	42	92	115	282
5 General Accounting	0	2,403	509	124	118	532	32	70	87	214
5 CAFR/Audit	0	1,395	296	72	69	309	18	41	51	124
Subtotal - 001-0610 Finance	0	8,421	1,784	436	415	1,863	111	245	306	749
6 Purchasing	0	791	168	41	39	175	10	23	29	70
6 Pcards	0	4,165	883	216	205	922	55	121	151	370
6 Insurance	0	198	42	10	10	44	3	6	7	18
Subtotal - 001-0620 Purchasing	0	5,154	1,092	267	254	1,141	68	150	187	458
7 Citywide	0	57,186	12,119	2,959	2,817	12,655	752	1,664	2,077	5,086
7 General Fund Depts Only	0	14,089	2,986	729	694	3,118	185	410	512	1,253
7 Communications	0	700	148	36	34	155	9	20	25	62
Subtotal - 001-0710 Non-departmental	0	71,975	15,253	3,724	3,546	15,928	947	2,095	2,615	6,401
8 Personnel Services	0	13,579	2,878	703	669	3,005	179	395	493	1,208
Subtotal - 001-0810 Human Resources	0	13,579	2,878	703	669	3,005	179	395	493	1,208
10 Agenda Support	0	18,288	3,876	946	901	4,047	241	532	664	1,626

City of Margate, Florida  
Full Cost Allocation Plan

FY 2017  
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B. Incoming Costs - (Default Spread Expense%)

Dept:5 001-0610 Finance

Department	First Incoming	Second Incoming	AP	AR	Grants	Budget	Fixed Assets	Purchasing Oversight	Utility Billing Oversight	CRA
10 Records Requests	\$0	\$34,913	\$7,399	\$1,806	\$1,720	\$7,726	\$459	\$1,016	\$1,268	\$3,105
10 Records Storage	0	17,931	3,800	928	883	3,968	236	522	651	1,595
10 Advertising	0	2,241	475	116	110	496	29	65	81	199
Subtotal - 001-1210 City Clerk	0	73,373	15,549	3,796	3,614	16,237	965	2,135	2,665	6,525
11 Legal Services	0	5,910	1,253	306	291	1,308	78	172	215	526
Subtotal - 001-1410 City Attorney	0	5,910	1,253	306	291	1,308	78	172	215	526
12 City Hall Maintenance	0	13,987	2,964	724	689	3,095	184	407	508	1,244
Subtotal - 001-4547 Public Works Build	0	13,987	2,964	724	689	3,095	184	407	508	1,244
13 Background Checks	0	723	153	37	36	160	10	21	26	64
13 Database Queries	0	183	39	9	9	40	2	5	7	16
Subtotal - 001-1810 Police	0	905	192	47	45	200	12	26	33	81
14 Workstations	0	23,788	5,041	1,231	1,172	5,264	313	692	864	2,115
14 City Server Storage	0	53,446	11,326	2,765	2,633	11,828	703	1,556	1,942	4,753
14 Applications	0	7,533	1,596	390	371	1,667	99	219	274	670
Subtotal - 001-3410 Information Techn	0	84,767	17,964	4,386	4,176	18,759	1,115	2,467	3,079	7,538
<b>Total Incoming</b>	<b>23,611</b>	<b>283,924</b>	<b>65,173</b>	<b>15,912</b>	<b>15,150</b>	<b>68,057</b>	<b>4,044</b>	<b>8,951</b>	<b>11,172</b>	<b>27,349</b>
<b>C. Total Allocated</b>		<b>\$1,363,071</b>	<b>\$288,865</b>	<b>\$70,526</b>	<b>\$67,147</b>	<b>\$301,648</b>	<b>\$17,925</b>	<b>\$39,671</b>	<b>\$49,515</b>	<b>\$121,217</b>
			21.19%	5.17%	4.93%	22.13%	1.32%	2.91%	3.63%	8.89%

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:5 001-0610 Finance**

Department	First Incoming	Second Incoming	Senior Center	General Accounting	CAFR/Audit	Fire
1 City Hall Depreciation	\$4,434	\$0	\$72	\$744	\$432	\$75
Subtotal - Building Depreciation	4,434	0	72	744	432	75
2 City Hall Equipment Depreciation	1,490	0	24	250	145	25
Subtotal - Equipment Depreciation	1,490	0	24	250	145	25
3 Citywide Support A	2,775	1,217	65	670	389	68
3 Citywide Support B	3,674	1,621	86	888	515	90
Subtotal - 001-0110 City Commission	6,449	2,837	151	1,558	904	157
4 City Manager A	4,836	1,294	100	1,028	597	104
4 City Manager B	6,402	1,722	132	1,363	791	137
Subtotal - 001-0410 City Manager	11,238	3,015	232	2,391	1,387	241
5 AP	0	1,316	21	221	128	22
5 AR	0	135	2	23	13	2
5 Budget	0	3,171	52	532	309	54
5 General Accounting	0	2,403	39	403	234	41
5 CAFR/Audit	0	1,395	23	234	136	24
Subtotal - 001-0610 Finance	0	8,421	137	1,412	820	143
6 Purchasing	0	791	13	133	77	13
6 Pcards	0	4,165	68	699	405	70
6 Insurance	0	198	3	33	19	3
Subtotal - 001-0620 Purchasing	0	5,154	84	864	502	87
7 Citywide	0	57,186	931	9,592	5,566	968
7 General Fund Depts Only	0	14,089	229	2,363	1,371	238
7 Communications	0	700	11	117	68	12
Subtotal - 001-0710 Non-departmental	0	71,975	1,172	12,072	7,006	1,218
8 Personnel Services	0	13,579	221	2,278	1,322	230
Subtotal - 001-0810 Human Resources	0	13,579	221	2,278	1,322	230
10 Agenda Support	0	18,288	298	3,067	1,780	310

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:5 001-0610 Finance

Department	First Incoming	Second Incoming	Senior Center	General Accounting	CAFR/Audit	Fire
10 Records Requests	\$0	\$34,913	\$568	\$5,856	\$3,398	\$591
10 Records Storage	0	17,931	292	3,007	1,745	303
10 Advertising	0	2,241	36	376	218	38
Subtotal - 001-1210 City Clerk	0	73,373	1,194	12,307	7,142	1,242
11 Legal Services	0	5,910	96	991	575	100
Subtotal - 001-1410 City Attorney	0	5,910	96	991	575	100
12 City Hall Maintenance	0	13,987	228	2,346	1,361	237
Subtotal - 001-4547 Public Works Build	0	13,987	228	2,346	1,361	237
13 Background Checks	0	723	12	121	70	12
13 Database Queries	0	183	3	31	18	3
Subtotal - 001-1810 Police	0	905	15	152	88	15
14 Workstations	0	23,788	387	3,990	2,315	403
14 City Server Storage	0	53,446	870	8,964	5,202	904
14 Applications	0	7,533	123	1,263	733	127
Subtotal - 001-3410 Information Techn	0	84,767	1,380	14,218	8,251	1,435
<b>Total Incoming</b>	<b>23,611</b>	<b>283,924</b>	<b>5,006</b>	<b>51,582</b>	<b>29,935</b>	<b>5,205</b>
<b>C. Total Allocated</b>		<b>\$1,363,071</b>	<b>\$22,186</b>	<b>\$228,623</b>	<b>\$132,678</b>	<b>\$23,068</b>
			1.63%	16.77%	9.73%	1.69%

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**AP Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	138,425	0.43%	\$988	\$0	\$988	\$0	\$988
4 001-0410 City Manager	110,478	0.34%	789	0	789	0	789
5 001-0610 Finance	184,395	0.58%	1,316	0	1,316	0	1,316
6 001-0620 Purchasing	51,939	0.16%	371	0	371	99	470
7 001-0710 Non-departmental	891,704	2.78%	6,365	0	6,365	1,698	8,063
8 001-0810 Human Resources	104,717	0.33%	748	0	748	199	947
9 001-1110 Development Services	114,530	0.36%	818	0	818	218	1,036
10 001-1210 City Clerk	199,605	0.62%	1,425	0	1,425	380	1,805
11 001-1410 City Attorney	69,280	0.22%	495	0	495	132	626
12 001-4547 Public Works Buildings	650,963	2.03%	4,647	0	4,647	1,239	5,886
13 001-1810 Police	2,729,838	8.52%	19,487	0	19,487	5,197	24,684
14 001-3410 Information Technology	196,498	0.61%	1,403	0	1,403	374	1,777
15 001-4545 Public Works	81,174	0.25%	579	0	579	155	734
17 001-5555 Parks & Rec	77,392	0.24%	552	0	552	147	700
18 001-2010 Fire	1,842,142	5.75%	13,150	0	13,150	3,507	16,657
19 001-2410 Building	360,836	1.13%	2,576	0	2,576	687	3,263
20 001-4551 Public Works Garage	945,550	2.95%	6,750	0	6,750	1,800	8,550
21 001-5556 Parks & Rec Special Activitie	191,922	0.60%	1,370	0	1,370	365	1,735
22 001-5557 Parks & Rec Grounds Mainte	827,501	2.58%	5,907	0	5,907	1,575	7,483
23 001-5561 Parks & Rec Aquatics	110,446	0.34%	788	0	788	210	999
25 111 Road	964,523	3.01%	6,885	0	6,885	1,836	8,721
26 116 Police Officer Training	16,000	0.05%	114	0	114	30	145
27 117 Federal Forfeiture	106,453	0.33%	760	0	760	203	963
28 118 State Forfeiture	52,774	0.16%	377	0	377	100	477
29 128 SHIP	3,644	0.01%	26	0	26	7	33
30 130 CDBG Comm Dev	30,383	0.09%	217	0	217	58	275
32 138 Home Rehabilitation Program	206	0.00%	1	0	1	0	2
<b>33 140 CRA Trust (Operating)</b>	<b>1,665,040</b>	<b>5.20%</b>	<b>11,886</b>	<b>0</b>	<b>11,886</b>	<b>3,170</b>	<b>15,056</b>
35 191 Sr Center	221,956	0.69%	1,584	0	1,584	423	2,007
39 334 Capital Improvements	869,596	2.71%	6,208	0	6,208	1,656	7,863
<b>40 340 CRA TIF Capital Improvements</b>	<b>933,515</b>	<b>2.91%</b>	<b>6,664</b>	<b>0</b>	<b>6,664</b>	<b>1,777</b>	<b>8,441</b>
42 445 Stormwater	567,705	1.77%	4,053	0	4,053	1,081	5,133
43 456 DEES O&M	5,854,152	18.27%	41,789	0	41,789	11,146	52,935
44 458 W/WW Connection Fees	30,830	0.10%	220	0	220	59	279
45 461 W/WW Repair and Repl	4,843,386	15.12%	34,574	0	34,574	9,221	43,795
46 501 Insurance Fund	1,294,555	4.04%	9,241	0	9,241	2,465	11,706
47 601 Performance Bonds	166,607	0.52%	1,189	0	1,189	317	1,507
48 All Other	4,536,520	14.16%	32,384	0	32,384	8,637	41,021

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**AP Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	32,037,180	100.00%	228,695	0	228,695	60,170	288,865
Direct Bills					0		0
<b>Total</b>					<b>\$228,695</b>		<b>\$288,865</b>

Basis Units: FY 17 # of AP Transactions by Dept/Div/Fund  
Source: FY 17 AP Transactions

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**AR Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	6	0.18%	\$101	\$0	\$101	\$0	\$101
4 001-0410 City Manager	12	0.36%	203	0	203	0	203
5 001-0610 Finance	8	0.24%	135	0	135	0	135
6 001-0620 Purchasing	8	0.24%	135	0	135	36	171
7 001-0710 Non-departmental	881	26.66%	14,884	0	14,884	3,947	18,831
8 001-0810 Human Resources	9	0.27%	152	0	152	40	192
9 001-1110 Development Services	9	0.27%	152	0	152	40	192
10 001-1210 City Clerk	14	0.42%	237	0	237	63	299
11 001-1410 City Attorney	12	0.36%	203	0	203	54	256
12 001-4547 Public Works Buildings	9	0.27%	152	0	152	40	192
13 001-1810 Police	29	0.88%	490	0	490	130	620
14 001-3410 Information Technology	4	0.12%	68	0	68	18	85
15 001-4545 Public Works	10	0.30%	169	0	169	45	214
17 001-5555 Parks & Rec	6	0.18%	101	0	101	27	128
18 001-2010 Fire	24	0.73%	405	0	405	108	513
19 001-2410 Building	7	0.21%	118	0	118	31	150
20 001-4551 Public Works Garage	9	0.27%	152	0	152	40	192
21 001-5556 Parks & Rec Special Activitie	6	0.18%	101	0	101	27	128
22 001-5557 Parks & Rec Grounds Mainte	9	0.27%	152	0	152	40	192
23 001-5561 Parks & Rec Aquatics	7	0.21%	118	0	118	31	150
24 103 Recreation Trust	1	0.03%	17	0	17	4	21
25 111 Road	27	0.82%	456	0	456	121	577
27 117 Federal Forfeiture	5	0.15%	84	0	84	22	107
28 118 State Forfeiture	2	0.06%	34	0	34	9	43
29 128 SHIP	2	0.06%	34	0	34	9	43
30 130 CDBG Comm Dev	3	0.09%	51	0	51	13	64
31 132 NSP 1	3	0.09%	51	0	51	13	64
<b>33 140 CRA Trust (Operating)</b>	<b>28</b>	<b>0.85%</b>	<b>473</b>	<b>0</b>	<b>473</b>	<b>125</b>	<b>598</b>
35 191 Sr Center	61	1.85%	1,031	0	1,031	273	1,304
36 211 Debt Service GO Debt	1	0.03%	17	0	17	4	21
39 334 Capital Improvements	4	0.12%	68	0	68	18	85
<b>40 340 CRA TIF Capital Improvements</b>	<b>8</b>	<b>0.24%</b>	<b>135</b>	<b>0</b>	<b>135</b>	<b>36</b>	<b>171</b>
42 445 Stormwater	403	12.19%	6,808	0	6,808	1,806	8,614
43 456 DEES O&M	1,626	49.20%	27,470	0	27,470	7,285	34,755
44 458 W/WW Connection Fees	3	0.09%	51	0	51	13	64
45 461 W/WW Repair and Repl	24	0.73%	405	0	405	108	513
46 501 Insurance Fund	14	0.42%	237	0	237	63	299
47 601 Performance Bonds	11	0.33%	186	0	186	49	235



**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**AR Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	3,305	100.00%	55,836	0	55,836	14,690	70,526
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$55,836</b>		<b>\$70,526</b>
<hr/>							

Basis Units: FY 17 # of AR Transactions by Dept/Div/Fund  
Source: FY 17 AR Transactions

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**Grants Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 001-1110 Development Services	37,324	6.86%	\$3,646	\$0	\$3,646	\$959	\$4,605
13 001-1810 Police	251,443	46.20%	24,560	0	24,560	6,462	31,022
35 191 Sr Center	255,477	46.94%	24,954	0	24,954	6,566	31,520
<b>Subtotal</b>	544,244	100.00%	53,161	0	53,161	13,987	67,147
Direct Bills					0		0
<b>Total</b>					<b>\$53,161</b>		<b>\$67,147</b>

Basis Units: Expenses of Federal, State, and Local Awards by Dept/Div/Fund  
Source: FY 17 Audit Workpapers

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**Budget Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	291,266	0.37%	\$875	\$0	\$875	\$0	\$875
4 001-0410 City Manager	687,940	0.87%	2,067	0	2,067	0	2,067
5 001-0610 Finance	1,055,536	1.33%	3,171	0	3,171	0	3,171
6 001-0620 Purchasing	374,463	0.47%	1,125	0	1,125	304	1,429
7 001-0710 Non-departmental	3,944,523	4.96%	11,850	0	11,850	3,200	15,050
8 001-0810 Human Resources	796,245	1.00%	2,392	0	2,392	646	3,038
9 001-1110 Development Services	718,815	0.90%	2,159	0	2,159	583	2,742
10 001-1210 City Clerk	806,758	1.01%	2,424	0	2,424	654	3,078
11 001-1410 City Attorney	282,386	0.36%	848	0	848	229	1,077
12 001-4547 Public Works Buildings	1,346,748	1.69%	4,046	0	4,046	1,092	5,138
13 001-1810 Police	17,958,456	22.59%	53,950	0	53,950	14,567	68,517
14 001-3410 Information Technology	833,484	1.05%	2,504	0	2,504	676	3,180
15 001-4545 Public Works	420,316	0.53%	1,263	0	1,263	341	1,604
16 001-9090 DEES Central Service	1,726,333	2.17%	5,186	0	5,186	1,400	6,586
17 001-5555 Parks & Rec	484,868	0.61%	1,457	0	1,457	393	1,850
18 001-2010 Fire	17,246,576	21.70%	51,811	0	51,811	13,990	65,801
19 001-2410 Building	1,167,006	1.47%	3,506	0	3,506	947	4,452
20 001-4551 Public Works Garage	1,134,520	1.43%	3,408	0	3,408	920	4,329
21 001-5556 Parks & Rec Special Activitie	444,735	0.56%	1,336	0	1,336	361	1,697
22 001-5557 Parks & Rec Grounds Mainte	2,487,918	3.13%	7,474	0	7,474	2,018	9,492
23 001-5561 Parks & Rec Aquatics	727,794	0.92%	2,186	0	2,186	590	2,777
24 103 Recreation Trust	335	0.00%	1	0	1	0	1
25 111 Road	1,352,181	1.70%	4,062	0	4,062	1,097	5,159
26 116 Police Officer Training	16,101	0.02%	48	0	48	13	61
27 117 Federal Forfeiture	66,333	0.08%	199	0	199	54	253
28 118 State Forfeiture	33,108	0.04%	99	0	99	27	126
29 128 SHIP	276	0.00%	1	0	1	0	1
30 130 CDBG Comm Dev	23,567	0.03%	71	0	71	19	90
31 132 NSP 1	2,000	0.00%	6	0	6	2	8
<b>33 140 CRA Trust (Operating)</b>	<b>2,540,625</b>	<b>3.20%</b>	<b>7,632</b>	<b>0</b>	<b>7,632</b>	<b>2,061</b>	<b>9,693</b>
34 150 Police and Fire Impact Fees	1,590	0.00%	5	0	5	1	6
35 191 Sr Center	958,596	1.21%	2,880	0	2,880	778	3,657
39 334 Capital Improvements	3,260	0.00%	10	0	10	3	12
<b>40 340 CRA TIF Capital Improvements</b>	<b>1,017</b>	<b>0.00%</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>4</b>
42 445 Stormwater	1,805,248	2.27%	5,423	0	5,423	1,464	6,888
43 456 DEES O&M	12,022,605	15.12%	36,118	0	36,118	9,752	45,870
44 458 W/WW Connection Fees	1,797	0.00%	5	0	5	1	7
45 461 W/WW Repair and Repl	3,173,072	3.99%	9,532	0	9,532	2,574	12,106
46 501 Insurance Fund	2,556,774	3.22%	7,681	0	7,681	2,074	9,755

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Budget Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	79,495,171	100.00%	238,815	0	238,815	62,832	301,648
Direct Bills					0		0
<b>Total</b>					<b>\$238,815</b>		<b>\$301,648</b>

Basis Units: FY 17 Total Operating Expenditures by Dept/Div/Fund  
Source: FY17 Expenditure Report

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Fixed Assets Allocations**

Dept:5 001-0610 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 001-1810 Police	243	41.40%	\$5,875	\$0	\$5,875	\$1,546	\$7,421
14 001-3410 Information Technology	29	4.94%	701	0	701	184	886
15 001-4545 Public Works	68	11.58%	1,644	0	1,644	433	2,077
17 001-5555 Parks & Rec	93	15.84%	2,248	0	2,248	592	2,840
18 001-2010 Fire	135	23.00%	3,264	0	3,264	859	4,123
19 001-2410 Building	9	1.53%	218	0	218	57	275
48 All Other	10	1.70%	242	0	242	64	305
<b>Subtotal</b>	587	100.00%	14,192	0	14,192	3,734	17,925
Direct Bills					0		0
<b>Total</b>					<b>\$14,192</b>		<b>\$17,925</b>

Basis Units: # of Fixed Assets by Dept/Div/Fund

Source: Fixed Assets

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Purchasing Oversight Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 001-0620 Purchasing	100	100.00%	\$31,408	\$0	\$31,408	\$8,263	\$39,671
<b>Subtotal</b>	100	100.00%	31,408	0	31,408	8,263	39,671
Direct Bills					0		0
<b>Total</b>					\$31,408		\$39,671
Basis Units: Direct to Purchasing							
Source: Direct							

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Utility Billing Oversight Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 456 DEES O&M	100	100.00%	\$39,202	\$0	\$39,202	\$10,314	\$49,515
<b>Subtotal</b>	100	100.00%	39,202	0	39,202	10,314	49,515
Direct Bills					0		0
<b>Total</b>					\$39,202		\$49,515
Basis Units: Direct to Fund 456							
Source: Direct							

City of Margate, Florida  
Full Cost Allocation Plan

FY 2017  
6/5/2018

CRA Allocations

Dept:5 001-0610 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 140 CRA Trust (Operating)	100	100.00%	\$95,968	\$0	\$95,968	\$25,249	\$121,217
<b>Subtotal</b>	100	100.00%	95,968	0	95,968	25,249	121,217
Direct Bills					0		0
<b>Total</b>					\$95,968		\$121,217
Basis Units: Direct to Fund 140							
Source: Direct							



**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Senior Center Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 191 Sr Center	100	100.00%	\$17,565	\$0	\$17,565	\$4,621	\$22,186
<b>Subtotal</b>	100	100.00%	17,565	0	17,565	4,621	22,186
Direct Bills					0		0
<b>Total</b>					\$17,565		\$22,186

Basis Units: Direct to Fund 191  
Source: Direct

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**General Accounting Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	291,266	0.37%	\$663	\$0	\$663	\$0	\$663
4 001-0410 City Manager	687,940	0.87%	1,566	0	1,566	0	1,566
5 001-0610 Finance	1,055,536	1.33%	2,403	0	2,403	0	2,403
6 001-0620 Purchasing	374,463	0.47%	853	0	853	230	1,083
7 001-0710 Non-departmental	3,944,523	4.96%	8,981	0	8,981	2,425	11,406
8 001-0810 Human Resources	796,245	1.00%	1,813	0	1,813	490	2,302
9 001-1110 Development Services	718,815	0.90%	1,637	0	1,637	442	2,079
10 001-1210 City Clerk	806,758	1.01%	1,837	0	1,837	496	2,333
11 001-1410 City Attorney	282,386	0.36%	643	0	643	174	817
12 001-4547 Public Works Buildings	1,346,748	1.69%	3,066	0	3,066	828	3,894
13 001-1810 Police	17,958,456	22.59%	40,889	0	40,889	11,041	51,930
14 001-3410 Information Technology	833,484	1.05%	1,898	0	1,898	512	2,410
15 001-4545 Public Works	420,316	0.53%	957	0	957	258	1,215
16 001-9090 DEES Central Service	1,726,333	2.17%	3,931	0	3,931	1,061	4,992
17 001-5555 Parks & Rec	484,868	0.61%	1,104	0	1,104	298	1,402
18 001-2010 Fire	17,246,576	21.70%	39,269	0	39,269	10,603	49,871
19 001-2410 Building	1,167,006	1.47%	2,657	0	2,657	717	3,375
20 001-4551 Public Works Garage	1,134,520	1.43%	2,583	0	2,583	697	3,281
21 001-5556 Parks & Rec Special Activitie	444,735	0.56%	1,013	0	1,013	273	1,286
22 001-5557 Parks & Rec Grounds Mainte	2,487,918	3.13%	5,665	0	5,665	1,530	7,194
23 001-5561 Parks & Rec Aquatics	727,794	0.92%	1,657	0	1,657	447	2,105
24 103 Recreation Trust	335	0.00%	1	0	1	0	1
25 111 Road	1,352,181	1.70%	3,079	0	3,079	831	3,910
26 116 Police Officer Training	16,101	0.02%	37	0	37	10	47
27 117 Federal Forfeiture	66,333	0.08%	151	0	151	41	192
28 118 State Forfeiture	33,108	0.04%	75	0	75	20	96
29 128 SHIP	276	0.00%	1	0	1	0	1
30 130 CDBG Comm Dev	23,567	0.03%	54	0	54	14	68
31 132 NSP 1	2,000	0.00%	5	0	5	1	6
<b>33 140 CRA Trust (Operating)</b>	<b>2,540,625</b>	<b>3.20%</b>	<b>5,785</b>	<b>0</b>	<b>5,785</b>	<b>1,562</b>	<b>7,347</b>
34 150 Police and Fire Impact Fees	1,590	0.00%	4	0	4	1	5
35 191 Sr Center	958,596	1.21%	2,183	0	2,183	589	2,772
39 334 Capital Improvements	3,260	0.00%	7	0	7	2	9
<b>40 340 CRA TIF Capital Improvements</b>	<b>1,017</b>	<b>0.00%</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>3</b>
42 445 Stormwater	1,805,248	2.27%	4,110	0	4,110	1,110	5,220
43 456 DEES O&M	12,022,605	15.12%	27,374	0	27,374	7,391	34,765
44 458 W/WW Connection Fees	1,797	0.00%	4	0	4	1	5
45 461 W/WW Repair and Repl	3,173,072	3.99%	7,225	0	7,225	1,951	9,175
46 501 Insurance Fund	2,556,774	3.22%	5,821	0	5,821	1,572	7,393

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**General Accounting Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	79,495,171	100.00%	181,002	0	181,002	47,622	228,623
Direct Bills					0		0
<b>Total</b>					<b>\$181,002</b>		<b>\$228,623</b>

Basis Units: FY 17 Total Operating Expenditures by Dept/Div/Fund  
Source: FY17 Expenditure Report

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**CAFR/Audit Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	291,266	0.37%	\$385	\$0	\$385	\$0	\$385
4 001-0410 City Manager	687,940	0.87%	909	0	909	0	909
5 001-0610 Finance	1,055,536	1.33%	1,395	0	1,395	0	1,395
6 001-0620 Purchasing	374,463	0.47%	495	0	495	134	628
7 001-0710 Non-departmental	3,944,523	4.96%	5,212	0	5,212	1,407	6,619
8 001-0810 Human Resources	796,245	1.00%	1,052	0	1,052	284	1,336
9 001-1110 Development Services	718,815	0.90%	950	0	950	256	1,206
10 001-1210 City Clerk	806,758	1.01%	1,066	0	1,066	288	1,354
11 001-1410 City Attorney	282,386	0.36%	373	0	373	101	474
12 001-4547 Public Works Buildings	1,346,748	1.69%	1,780	0	1,780	480	2,260
13 001-1810 Police	17,958,456	22.59%	23,730	0	23,730	6,407	30,137
14 001-3410 Information Technology	833,484	1.05%	1,101	0	1,101	297	1,399
15 001-4545 Public Works	420,316	0.53%	555	0	555	150	705
16 001-9090 DEES Central Service	1,726,333	2.17%	2,281	0	2,281	616	2,897
17 001-5555 Parks & Rec	484,868	0.61%	641	0	641	173	814
18 001-2010 Fire	17,246,576	21.70%	22,789	0	22,789	6,153	28,942
19 001-2410 Building	1,167,006	1.47%	1,542	0	1,542	416	1,958
20 001-4551 Public Works Garage	1,134,520	1.43%	1,499	0	1,499	405	1,904
21 001-5556 Parks & Rec Special Activitie	444,735	0.56%	588	0	588	159	746
22 001-5557 Parks & Rec Grounds Mainte	2,487,918	3.13%	3,287	0	3,287	888	4,175
23 001-5561 Parks & Rec Aquatics	727,794	0.92%	962	0	962	260	1,221
24 103 Recreation Trust	335	0.00%	0	0	0	0	1
25 111 Road	1,352,181	1.70%	1,787	0	1,787	482	2,269
26 116 Police Officer Training	16,101	0.02%	21	0	21	6	27
27 117 Federal Forfeiture	66,333	0.08%	88	0	88	24	111
28 118 State Forfeiture	33,108	0.04%	44	0	44	12	56
29 128 SHIP	276	0.00%	0	0	0	0	0
30 130 CDBG Comm Dev	23,567	0.03%	31	0	31	8	40
31 132 NSP 1	2,000	0.00%	3	0	3	1	3
<b>33 140 CRA Trust (Operating)</b>	<b>2,540,625</b>	<b>3.20%</b>	<b>3,357</b>	<b>0</b>	<b>3,357</b>	<b>906</b>	<b>4,264</b>
34 150 Police and Fire Impact Fees	1,590	0.00%	2	0	2	1	3
35 191 Sr Center	958,596	1.21%	1,267	0	1,267	342	1,609
39 334 Capital Improvements	3,260	0.00%	4	0	4	1	5
<b>40 340 CRA TIF Capital Improvements</b>	<b>1,017</b>	<b>0.00%</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>
42 445 Stormwater	1,805,248	2.27%	2,385	0	2,385	644	3,029
43 456 DEES O&M	12,022,605	15.12%	15,886	0	15,886	4,289	20,176
44 458 W/WW Connection Fees	1,797	0.00%	2	0	2	1	3
45 461 W/WW Repair and Repl	3,173,072	3.99%	4,193	0	4,193	1,132	5,325
46 501 Insurance Fund	2,556,774	3.22%	3,378	0	3,378	912	4,291

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

CAFR/Audit Allocations

Dept:5 001-0610 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	79,495,171	100.00%	105,041	0	105,041	27,636	132,678
Direct Bills					0		0
<b>Total</b>					<b>\$105,041</b>		<b>\$132,678</b>

Basis Units: FY 17 Total Operating Expenditures by Dept/Div/Fund  
Source: FY17 Expenditure Report

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Fire Allocations**

**Dept:5 001-0610 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 001-2010 Fire	100	100.00%	\$18,263	\$0	\$18,263	\$4,805	\$23,068
<b>Subtotal</b>	100	100.00%	18,263	0	18,263	4,805	23,068
Direct Bills					0		0
<b>Total</b>					\$18,263		\$23,068

Basis Units: Direct to Fire  
Source:

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Allocation Summary**

**Dept:5 001-0610 Finance**

Department	AP	AR	Grants	Budget	Fixed Assets	Purchasing Oversight	Utility Billing Oversight	CRA	Senior Center	General Accounting
3 001-0110 City Commission	\$988	\$101	\$0	\$875	\$0	\$0	\$0	\$0	\$0	\$663
4 001-0410 City Manager	789	203	0	2,067	0	0	0	0	0	1,566
5 001-0610 Finance	1,316	135	0	3,171	0	0	0	0	0	2,403
6 001-0620 Purchasing	470	171	0	1,429	0	39,671	0	0	0	1,083
7 001-0710 Non-departmental	8,063	18,831	0	15,050	0	0	0	0	0	11,406
8 001-0810 Human Resources	947	192	0	3,038	0	0	0	0	0	2,302
9 001-1110 Development Services	1,036	192	4,605	2,742	0	0	0	0	0	2,079
10 001-1210 City Clerk	1,805	299	0	3,078	0	0	0	0	0	2,333
11 001-1410 City Attorney	626	256	0	1,077	0	0	0	0	0	817
12 001-4547 Public Works Buildings	5,886	192	0	5,138	0	0	0	0	0	3,894
13 001-1810 Police	24,684	620	31,022	68,517	7,421	0	0	0	0	51,930
14 001-3410 Information Technology	1,777	85	0	3,180	886	0	0	0	0	2,410
15 001-4545 Public Works	734	214	0	1,604	2,077	0	0	0	0	1,215
16 001-9090 DEES Central Service	0	0	0	6,586	0	0	0	0	0	4,992
17 001-5555 Parks & Rec	700	128	0	1,850	2,840	0	0	0	0	1,402
18 001-2010 Fire	16,657	513	0	65,801	4,123	0	0	0	0	49,871
19 001-2410 Building	3,263	150	0	4,452	275	0	0	0	0	3,375
20 001-4551 Public Works Garage	8,550	192	0	4,329	0	0	0	0	0	3,281
21 001-5556 Parks & Rec Special Activitie	1,735	128	0	1,697	0	0	0	0	0	1,286
22 001-5557 Parks & Rec Grounds Mainte	7,483	192	0	9,492	0	0	0	0	0	7,194
23 001-5561 Parks & Rec Aquatics	999	150	0	2,777	0	0	0	0	0	2,105
24 103 Recreation Trust	0	21	0	1	0	0	0	0	0	1
25 111 Road	8,721	577	0	5,159	0	0	0	0	0	3,910
26 116 Police Officer Training	145	0	0	61	0	0	0	0	0	47
27 117 Federal Forfeiture	963	107	0	253	0	0	0	0	0	192
28 118 State Forfeiture	477	43	0	126	0	0	0	0	0	96
29 128 SHIP	33	43	0	1	0	0	0	0	0	1
30 130 CDBG Comm Dev	275	64	0	90	0	0	0	0	0	68
31 132 NSP 1	0	64	0	8	0	0	0	0	0	6
32 138 Home Rehabilitation Program	2	0	0	0	0	0	0	0	0	0
<b>33 140 CRA Trust (Operating)</b>	<b>15,056</b>	<b>598</b>	<b>0</b>	<b>9,693</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,217</b>	<b>0</b>	<b>7,347</b>
34 150 Police and Fire Impact Fees	0	0	0	6	0	0	0	0	0	5
35 191 Sr Center	2,007	1,304	31,520	3,657	0	0	0	0	22,186	2,772
36 211 Debt Service GO Debt	0	21	0	0	0	0	0	0	0	0
39 334 Capital Improvements	7,863	85	0	12	0	0	0	0	0	9
<b>40 340 CRA TIF Capital Improvements</b>	<b>8,441</b>	<b>171</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
42 445 Stormwater	5,133	8,614	0	6,888	0	0	0	0	0	5,220
43 456 DEES O&M	52,935	34,755	0	45,870	0	0	49,515	0	0	34,765
44 458 W/WW Connection Fees	279	64	0	7	0	0	0	0	0	5
45 461 W/WW Repair and Repl	43,795	513	0	12,106	0	0	0	0	0	9,175
46 501 Insurance Fund	11,706	299	0	9,755	0	0	0	0	0	7,393

City of Margate, Florida  
Full Cost Allocation Plan

FY 2017  
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Allocation Summary

Dept:5 001-0610 Finance

Department	AP	AR	Grants	Budget	Fixed Assets	Purchasing Oversight	Utility Billing Oversight	CRA	Senior Center	General Accounting
47 601 Performance Bonds	\$1,507	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 All Other	41,021	0	0	0	305	0	0	0	0	0
<b>Total</b>	<b>\$288,865</b>	<b>\$70,526</b>	<b>\$67,147</b>	<b>\$301,648</b>	<b>\$17,925</b>	<b>\$39,671</b>	<b>\$49,515</b>	<b>\$121,217</b>	<b>\$22,186</b>	<b>\$228,623</b>



**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Allocation Summary**

**Dept:5 001-0610 Finance**

Department	CAFR/Audit	Fire	Total
3 001-0110 City Commission	\$385	\$0	\$3,013
4 001-0410 City Manager	909	0	5,533
5 001-0610 Finance	1,395	0	8,421
6 001-0620 Purchasing	628	0	43,452
7 001-0710 Non-departmental	6,619	0	59,969
8 001-0810 Human Resources	1,336	0	7,816
9 001-1110 Development Services	1,206	0	11,860
10 001-1210 City Clerk	1,354	0	8,869
11 001-1410 City Attorney	474	0	3,251
12 001-4547 Public Works Buildings	2,260	0	17,371
13 001-1810 Police	30,137	0	214,330
14 001-3410 Information Technology	1,399	0	9,737
15 001-4545 Public Works	705	0	6,549
16 001-9090 DEES Central Service	2,897	0	14,475
17 001-5555 Parks & Rec	814	0	7,734
18 001-2010 Fire	28,942	23,068	188,975
19 001-2410 Building	1,958	0	13,473
20 001-4551 Public Works Garage	1,904	0	18,255
21 001-5556 Parks & Rec Special Activitie	746	0	5,593
22 001-5557 Parks & Rec Grounds Mainte	4,175	0	28,536
23 001-5561 Parks & Rec Aquatics	1,221	0	7,251
24 103 Recreation Trust	1	0	24
25 111 Road	2,269	0	20,637
26 116 Police Officer Training	27	0	280
27 117 Federal Forfeiture	111	0	1,626
28 118 State Forfeiture	56	0	798
29 128 SHIP	0	0	78
30 130 CDBG Comm Dev	40	0	536
31 132 NSP 1	3	0	81
32 138 Home Rehabilitation Program	0	0	2
<b>33 140 CRA Trust (Operating)</b>	<b>4,264</b>	<b>0</b>	<b>158,175</b>
34 150 Police and Fire Impact Fees	3	0	13
35 191 Sr Center	1,609	0	65,055
36 211 Debt Service GO Debt	0	0	21
39 334 Capital Improvements	5	0	7,976
<b>40 340 CRA TIF Capital Improvements</b>	<b>2</b>	<b>0</b>	<b>8,621</b>
42 445 Stormwater	3,029	0	28,885
43 456 DEES O&M	20,176	0	238,016
44 458 W/WW Connection Fees	3	0	358
45 461 W/WW Repair and Repl	5,325	0	70,915
46 501 Insurance Fund	4,291	0	33,444

**City of Margate, Florida  
Full Cost Allocation Plan**

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**Allocation Summary**

**Dept:5 001-0610 Finance**

Department	CAFR/Audit	Fire	Total
47 601 Performance Bonds	\$0	\$0	\$1,742
48 All Other	0	0	41,326
<b>Total</b>	<b>\$132,678</b>	<b>\$23,068</b>	<b>\$1,363,071</b>

## 01-0620 Purchasing Nature and Extent of Services

The Purchasing Division works to procure goods, materials, services, and construction contracts for the City, in an ethical and professional manner. This is accomplished utilizing accepted procurement methods (including Florida State Statutes, City Code of Ordinances, etc.) in the preparation and distribution of requests for quotes, bids, letters of interest and requests for proposals. In addition to the above, the Purchasing Division provides support services for the Community Redevelopment Agency, including formal bid procurement. The division also directs the disposition of vehicles, equipment, and other surplus items; administers various City contracts; and maintains the annual City inventory.

The costs associated with this division are distributed by the following functions:

**Purchasing** - Costs are allocated based on the number of PO's by Department/Division/Fund.

**Bids/RFPs** - Costs are allocated based on the number of Bids/RFPs by Department/Division/Fund.

**Pcards**- Costs are allocated based on the number of Pcards by Department/Division/Fund.

**Fixed Assets**- Costs are allocated based on the number of assets by Department/Division/Fund.

**Insurance**- Costs are allocated based on the number of PO's by Department/Division/Fund.

**01-0620 Purchasing Continued  
Nature and Extent of Services**

**DEES-** Costs are allocated directly to DEES.

**CRA-** Costs are allocated directly to the CRA Fund 140.

**Senior Center-** Costs are allocated directly to the Senior Center Fund 191.

**Fire-** Costs are allocated directly to Fire.

**City of Margate, Florida  
Full Cost Allocation Plan**

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**A. Department Costs**

**Dept:6 001-0620 Purchasing**

Description		Amount	General Admin	Purchasing	Bids/RFPs	Pcards	Fixed Assets Inventory	Insurance	DEES	CRA
Personnel Costs										
Salaries	S1	259,019	41,883	54,264	30,720	15,697	14,583	13,598	51,104	21,265
Salary % Split			16.17%	20.95%	11.86%	6.06%	5.63%	5.25%	19.73%	8.21%
Benefits	S	97,561	15,776	20,439	11,571	5,912	5,493	5,122	19,249	8,010
Subtotal - Personnel Costs		356,580	57,659	74,704	42,290	21,609	20,075	18,720	70,353	29,275
Services & Supplies Cost										
Prof Svcs-Other	S	3,315	536	694	393	201	187	174	654	272
Advertising	S	717	116	150	85	43	40	38	141	59
Travel & Per Diem	S	77	12	16	9	5	4	4	15	6
Rentals & Leases	S	1,678	271	352	199	102	94	88	331	138
Maint Office Equipment	S	209	34	44	25	13	12	11	41	17
Repair & Maint Svcs	S	7,328	1,185	1,535	869	444	413	385	1,446	602
Printing & Binding	S	182	29	38	22	11	10	10	36	15
Operating Supplies Other	S	3,552	574	744	421	215	200	186	701	292
Subscription & Membership	S	805	130	169	95	49	45	42	159	66
Education & Training	S	20	3	4	2	1	1	1	4	2
Renovation & Construction	S	6,510	1,053	1,364	772	395	367	342	1,284	534
Subtotal - Services & Supplies		24,393	3,944	5,110	2,893	1,478	1,373	1,281	4,813	2,003
<b>Department Cost Total</b>		<b>380,973</b>	<b>61,603</b>	<b>79,814</b>	<b>45,183</b>	<b>23,087</b>	<b>21,449</b>	<b>20,001</b>	<b>75,166</b>	<b>31,278</b>
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>380,973</b>	<b>61,603</b>	<b>79,814</b>	<b>45,183</b>	<b>23,087</b>	<b>21,449</b>	<b>20,001</b>	<b>75,166</b>	<b>31,278</b>
General Admin Distribution			(61,603)	15,395	8,715	4,453	4,137	3,858	14,499	6,033
<b>Grand Total</b>		<b>\$380,973</b>		<b>\$95,209</b>	<b>\$53,899</b>	<b>\$27,540</b>	<b>\$25,586</b>	<b>\$23,859</b>	<b>\$89,665</b>	<b>\$37,311</b>

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**A. Department Costs**

Dept:6 001-0620 Purchasing

Description		Amount	Fire	Senior Center
<hr/>				
Personnel Costs				
Salaries	S1	259,019	13,314	2,590
<i>Salary % Split</i>			<i>5.14%</i>	<i>1.00%</i>
Benefits	S	97,561	5,015	976
Subtotal - Personnel Costs		356,580	18,328	3,566
<hr/>				
Services & Supplies Cost				
Prof Svcs-Other	S	3,315	170	33
Advertising	S	717	37	7
Travel & Per Diem	S	77	4	1
Rentals & Leases	S	1,678	86	17
Maint Office Equipment	S	209	11	2
Repair & Maint Svcs	S	7,328	377	73
Printing & Binding	S	182	9	2
Operating Supplies Other	S	3,552	183	36
Subscription & Membership	S	805	41	8
Education & Training	S	20	1	0
Renovation & Construction	S	6,510	335	65
Subtotal - Services & Supplies		24,393	1,254	244
<hr/>				
<b>Department Cost Total</b>		380,973	19,582	3,810
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		380,973	19,582	3,810
<hr/>				
General Admin Distribution			3,777	735
<hr/>				
<b>Grand Total</b>		<b>\$380,973</b>	<b>\$23,359</b>	<b>\$4,545</b>
<hr/>				

**City of Margate, Florida  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:6 001-0620 Purchasing**

Department	First Incoming	Second Incoming	Purchasing	Bids/RFPs	Pcards	Fixed Assets Inventory	Insurance	DEES	CRA	Fire
3 Citywide Support A	\$984	\$432	\$354	\$200	\$102	\$95	\$89	\$333	\$139	\$87
3 Citywide Support B	1,633	720	588	333	170	158	147	554	230	144
Subtotal - 001-0110 City Commission	2,617	1,152	942	533	272	253	236	887	369	231
4 City Manager A	1,716	459	543	308	157	146	136	512	213	133
4 City Manager B	2,845	765	902	511	261	242	226	850	354	221
Subtotal - 001-0410 City Manager	4,561	1,224	1,446	818	418	389	362	1,362	567	355
5 AP	371	99	117	66	34	32	29	111	46	29
5 AR	135	36	43	24	12	11	11	40	17	10
5 Budget	1,125	304	357	202	103	96	89	336	140	88
5 Purchasing Oversight	31,408	8,263	9,914	5,613	2,868	2,664	2,484	9,337	3,885	2,432
5 General Accounting	853	230	271	153	78	73	68	255	106	66
5 CAFR/Audit	495	134	157	89	45	42	39	148	62	39
Subtotal - 001-0610 Finance	34,386	9,066	10,859	6,147	3,141	2,918	2,721	10,227	4,255	2,664
6 Purchasing	0	619	155	88	45	42	39	146	61	38
6 Insurance	0	155	39	22	11	10	10	36	15	10
Subtotal - 001-0620 Purchasing	0	774	193	109	56	52	48	182	76	47
7 Citywide	0	25,416	6,352	3,596	1,837	1,707	1,592	5,982	2,489	1,558
7 General Fund Depts Only	0	6,262	1,565	886	453	421	392	1,474	613	384
Subtotal - 001-0710 Non-departmental	0	31,678	7,917	4,482	2,290	2,127	1,984	7,456	3,102	1,942
8 Personnel Services	0	6,035	1,508	854	436	405	378	1,420	591	370
Subtotal - 001-0810 Human Resources	0	6,035	1,508	854	436	405	378	1,420	591	370
11 Legal Services	0	2,097	524	297	152	141	131	493	205	129
Subtotal - 001-1410 City Attorney	0	2,097	524	297	152	141	131	493	205	129
14 Workstations	0	5,947	1,486	841	430	399	372	1,400	582	365
14 Applications	0	3,766	941	533	272	253	236	886	369	231
Subtotal - 001-3410 Information Techn	0	9,713	2,428	1,374	702	652	608	2,286	951	596
<b>Total Incoming</b>	<b>41,564</b>	<b>61,739</b>	<b>25,817</b>	<b>14,615</b>	<b>7,468</b>	<b>6,938</b>	<b>6,470</b>	<b>24,313</b>	<b>10,117</b>	<b>6,334</b>
<b>C. Total Allocated</b>		<b>\$484,276</b>	<b>\$121,026</b>	<b>\$68,514</b>	<b>\$35,008</b>	<b>\$32,524</b>	<b>\$30,329</b>	<b>\$113,978</b>	<b>\$47,428</b>	<b>\$29,693</b>
			24.99%	14.15%	7.23%	6.72%	6.26%	23.54%	9.79%	6.13%

**City of Margate, Florida  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:6 001-0620 Purchasing

Department	First Incoming	Second Incoming	Senior Center
3 Citywide Support A	\$984	\$432	\$17
3 Citywide Support B	1,633	720	28
Subtotal - 001-0110 City Commission	2,617	1,152	45
4 City Manager A	1,716	459	26
4 City Manager B	2,845	765	43
Subtotal - 001-0410 City Manager	4,561	1,224	69
5 AP	371	99	6
5 AR	135	36	2
5 Budget	1,125	304	17
5 Purchasing Oversight	31,408	8,263	473
5 General Accounting	853	230	13
5 CAFR/Audit	495	134	7
Subtotal - 001-0610 Finance	34,386	9,066	518
6 Purchasing	0	619	7
6 Insurance	0	155	2
Subtotal - 001-0620 Purchasing	0	774	9
7 Citywide	0	25,416	303
7 General Fund Depts Only	0	6,262	75
Subtotal - 001-0710 Non-departmental	0	31,678	378
8 Personnel Services	0	6,035	72
Subtotal - 001-0810 Human Resources	0	6,035	72
11 Legal Services	0	2,097	25
Subtotal - 001-1410 City Attorney	0	2,097	25
14 Workstations	0	5,947	71
14 Applications	0	3,766	45
Subtotal - 001-3410 Information Techn	0	9,713	116
<b>Total Incoming</b>	<b>41,564</b>	<b>61,739</b>	<b>1,232</b>
<b>C. Total Allocated</b>		<b>\$484,276</b>	<b>\$5,777</b>
			1.19%



**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**Purchasing Allocations**

**Dept:6 001-0620 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	25	0.81%	\$859	\$0	\$859	\$0	\$859
4 001-0410 City Manager	22	0.72%	756	0	756	0	756
5 001-0610 Finance	23	0.75%	791	0	791	0	791
6 001-0620 Purchasing	18	0.59%	619	0	619	0	619
7 001-0710 Non-departmental	29	0.94%	997	0	997	150	1,147
8 001-0810 Human Resources	18	0.59%	619	0	619	93	712
9 001-1110 Development Services	21	0.68%	722	0	722	109	830
10 001-1210 City Clerk	43	1.40%	1,478	0	1,478	222	1,700
11 001-1410 City Attorney	4	0.13%	137	0	137	21	158
12 001-4547 Public Works Buildings	207	6.74%	7,115	0	7,115	1,070	8,186
13 001-1810 Police	336	10.94%	11,550	0	11,550	1,737	13,287
14 001-3410 Information Technology	51	1.66%	1,753	0	1,753	264	2,017
15 001-4545 Public Works	42	1.37%	1,444	0	1,444	217	1,661
16 001-9090 DEES Central Service	53	1.73%	1,822	0	1,822	274	2,096
17 001-5555 Parks & Rec	31	1.01%	1,066	0	1,066	160	1,226
18 001-2010 Fire	274	8.92%	9,418	0	9,418	1,417	10,835
19 001-2410 Building	31	1.01%	1,066	0	1,066	160	1,226
20 001-4551 Public Works Garage	280	9.11%	9,625	0	9,625	1,448	11,072
21 001-5556 Parks & Rec Special Activitie	82	2.67%	2,819	0	2,819	424	3,243
22 001-5557 Parks & Rec Grounds Mainte	151	4.92%	5,190	0	5,190	781	5,971
23 001-5561 Parks & Rec Aquatics	67	2.18%	2,303	0	2,303	346	2,649
25 111 Road	67	2.18%	2,303	0	2,303	346	2,649
30 130 CDBG Comm Dev	12	0.39%	412	0	412	62	475
<b>33 140 CRA Trust (Operating)</b>	<b>238</b>	<b>7.75%</b>	<b>8,181</b>	<b>0</b>	<b>8,181</b>	<b>1,231</b>	<b>9,412</b>
35 191 Sr Center	98	3.19%	3,369	0	3,369	507	3,875
39 334 Capital Improvements	153	4.98%	5,259	0	5,259	791	6,050
42 445 Stormwater	88	2.86%	3,025	0	3,025	455	3,480
43 456 DEES O&M	608	19.79%	20,899	0	20,899	3,144	24,043
<b>Subtotal</b>	<b>3,072</b>	<b>100.00%</b>	<b>105,597</b>	<b>0</b>	<b>105,597</b>	<b>15,429</b>	<b>121,026</b>
Direct Bills					0		0
<b>Total</b>					<b>\$105,597</b>		<b>\$121,026</b>

**Basis Units: FY # of PO's by Dept/Div/Fund**  
Source: FY 17 PO's

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**Bids/RFPs Allocations**

**Dept:6 001-0620 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 001-0410 City Manager	1	4.55%	\$2,717	\$0	\$2,717	\$0	\$2,717
15 001-4545 Public Works	6	27.27%	16,303	0	16,303	2,496	18,799
18 001-2010 Fire	1	4.55%	2,717	0	2,717	416	3,133
<b>33 140 CRA Trust (Operating)</b>	<b>3</b>	<b>13.64%</b>	<b>8,152</b>	<b>0</b>	<b>8,152</b>	<b>1,248</b>	<b>9,400</b>
43 456 DEES O&M	11	50.00%	29,890	0	29,890	4,575	34,465
<b>Subtotal</b>	<b>22</b>	<b>100.00%</b>	<b>59,779</b>	<b>0</b>	<b>59,779</b>	<b>8,735</b>	<b>68,514</b>
Direct Bills					0		0
<b>Total</b>					<b>\$59,779</b>		<b>\$68,514</b>

**Basis Units: FY17 # of Bids/RFPs by Dept/Div/Fund**

Source: FY17 Bids/RFPs

**City of Margate, Florida  
Full Cost Allocation Plan**

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**Pcards Allocations**

**Dept:6 001-0620 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 001-0410 City Manager	2	4.55%	\$1,388	\$0	\$1,388	\$0	\$1,388
5 001-0610 Finance	6	13.64%	4,165	0	4,165	0	4,165
8 001-0810 Human Resources	2	4.55%	1,388	0	1,388	248	1,636
10 001-1210 City Clerk	8	18.18%	5,554	0	5,554	992	6,545
13 001-1810 Police	5	11.36%	3,471	0	3,471	620	4,091
14 001-3410 Information Technology	2	4.55%	1,388	0	1,388	248	1,636
15 001-4545 Public Works	3	6.82%	2,083	0	2,083	372	2,455
16 001-9090 DEES Central Service	1	2.27%	694	0	694	124	818
17 001-5555 Parks & Rec	6	13.64%	4,165	0	4,165	744	4,909
18 001-2010 Fire	5	11.36%	3,471	0	3,471	620	4,091
19 001-2410 Building	1	2.27%	694	0	694	124	818
<b>33 140 CRA Trust (Operating)</b>	<b>1</b>	<b>2.27%</b>	<b>694</b>	<b>0</b>	<b>694</b>	<b>124</b>	<b>818</b>
35 191 Sr Center	2	4.55%	1,388	0	1,388	248	1,636
<b>Subtotal</b>	<b>44</b>	<b>100.00%</b>	<b>30,545</b>	<b>0</b>	<b>30,545</b>	<b>4,463</b>	<b>35,008</b>
Direct Bills					0		0
<b>Total</b>					<b>\$30,545</b>		<b>\$35,008</b>

**Basis Units: FY 17 # of Pcards by Dept/Div/Fund**

Source: FY17 Pcards

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**Fixed Assets Inventory Allocations**

**Dept:6 001-0620 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 001-1810 Police	243	41.40%	\$11,747	\$0	\$11,747	\$1,716	\$13,464
14 001-3410 Information Technology	29	4.94%	1,402	0	1,402	205	1,607
15 001-4545 Public Works	68	11.58%	3,287	0	3,287	480	3,768
17 001-5555 Parks & Rec	93	15.84%	4,496	0	4,496	657	5,153
18 001-2010 Fire	135	23.00%	6,526	0	6,526	954	7,480
19 001-2410 Building	9	1.53%	435	0	435	64	499
48 All Other	10	1.70%	483	0	483	71	554
<b>Subtotal</b>	587	100.00%	28,377	0	28,377	4,146	32,524
Direct Bills					0		0
<b>Total</b>					<b>\$28,377</b>		<b>\$32,524</b>

Basis Units: # of Fixed Assets by Dept/Div/Fund

Source: Building Depreciation

**City of Margate, Florida  
Full Cost Allocation Plan**

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**Insurance Allocations**

**Dept:6 001-0620 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	25	0.81%	\$215	\$0	\$215	\$0	\$215
4 001-0410 City Manager	22	0.72%	190	0	190	0	190
5 001-0610 Finance	23	0.75%	198	0	198	0	198
6 001-0620 Purchasing	18	0.59%	155	0	155	0	155
7 001-0710 Non-departmental	29	0.94%	250	0	250	38	287
8 001-0810 Human Resources	18	0.59%	155	0	155	23	178
9 001-1110 Development Services	21	0.68%	181	0	181	27	208
10 001-1210 City Clerk	43	1.40%	370	0	370	56	426
11 001-1410 City Attorney	4	0.13%	34	0	34	5	40
12 001-4547 Public Works Buildings	207	6.74%	1,783	0	1,783	268	2,051
13 001-1810 Police	336	10.94%	2,894	0	2,894	435	3,330
14 001-3410 Information Technology	51	1.66%	439	0	439	66	505
15 001-4545 Public Works	42	1.37%	362	0	362	54	416
16 001-9090 DEES Central Service	53	1.73%	457	0	457	69	525
17 001-5555 Parks & Rec	31	1.01%	267	0	267	40	307
18 001-2010 Fire	274	8.92%	2,360	0	2,360	355	2,715
19 001-2410 Building	31	1.01%	267	0	267	40	307
20 001-4551 Public Works Garage	280	9.11%	2,412	0	2,412	363	2,775
21 001-5556 Parks & Rec Special Activitie	82	2.67%	706	0	706	106	813
22 001-5557 Parks & Rec Grounds Mainte	151	4.92%	1,301	0	1,301	196	1,496
23 001-5561 Parks & Rec Aquatics	67	2.18%	577	0	577	87	664
25 111 Road	67	2.18%	577	0	577	87	664
30 130 CDBG Comm Dev	12	0.39%	103	0	103	16	119
<b>33 140 CRA Trust (Operating)</b>	<b>238</b>	<b>7.75%</b>	<b>2,050</b>	<b>0</b>	<b>2,050</b>	<b>308</b>	<b>2,359</b>
35 191 Sr Center	98	3.19%	844	0	844	127	971
39 334 Capital Improvements	153	4.98%	1,318	0	1,318	198	1,516
42 445 Stormwater	88	2.86%	758	0	758	114	872
43 456 DEES O&M	608	19.79%	5,237	0	5,237	788	6,025
<b>Subtotal</b>	<b>3,072</b>	<b>100.00%</b>	<b>26,462</b>	<b>0</b>	<b>26,462</b>	<b>3,867</b>	<b>30,329</b>
Direct Bills					0		0
<b>Total</b>					<b>\$26,462</b>		<b>\$30,329</b>

**Basis Units: FY # of PO's by Dept/Div/Fund**  
Source: FY 17 PO's

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**DEES Allocations**

**Dept:6 001-0620 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 456 DEES O&M	100	100.00%	\$99,447	\$0	\$99,447	\$14,531	\$113,978
<b>Subtotal</b>	100	100.00%	99,447	0	99,447	14,531	113,978
Direct Bills					0		0
<b>Total</b>					\$99,447		\$113,978

Basis Units: Direct to DEES  
Source: FY17 Purchasing PSA

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**CRA Allocations**

**Dept:6 001-0620 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 140 CRA Trust (Operating)	100	100.00%	\$41,382	\$0	\$41,382	\$6,046	\$47,428
<b>Subtotal</b>	100	100.00%	41,382	0	41,382	6,046	47,428
Direct Bills					0		0
<b>Total</b>					\$41,382		\$47,428
Basis Units: Direct to Fund 140							
Source: FY 17 Purchasing PSA							

**City of Margate, Florida  
Full Cost Allocation Plan**

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**Fire Allocations**

**Dept:6 001-0620 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 001-2010 Fire	100	100.00%	\$25,908	\$0	\$25,908	\$3,785	\$29,693
<b>Subtotal</b>	100	100.00%	25,908	0	25,908	3,785	29,693
Direct Bills					0		0
<b>Total</b>					\$25,908		\$29,693

Basis Units: Direct to Fire  
Source: FY 17 Purchasing PSA



**City of Margate, Florida  
Full Cost Allocation Plan**

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**Senior Center Allocations**

Dept:6 001-0620 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 191 Sr Center	100	100.00%	\$5,040	\$0	\$5,040	\$736	\$5,777
<b>Subtotal</b>	100	100.00%	5,040	0	5,040	736	5,777
Direct Bills					0		0
<b>Total</b>					\$5,040		\$5,777

Basis Units: Direct to Fund 191  
Source: FY 17 Purchasing PSA

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**Allocation Summary**

**Dept:6 001-0620 Purchasing**

Department	Purchasing	Bids/RFPs	Pcards	Fixed Assets Inventory	Insurance	DEES	CRA	Fire	Senior Center	Total
3 001-0110 City Commission	\$859	\$0	\$0	\$0	\$215	\$0	\$0	\$0	\$0	\$1,075
4 001-0410 City Manager	756	2,717	1,388	0	190	0	0	0	0	5,051
5 001-0610 Finance	791	0	4,165	0	198	0	0	0	0	5,154
6 001-0620 Purchasing	619	0	0	0	155	0	0	0	0	774
7 001-0710 Non-departmental	1,147	0	0	0	287	0	0	0	0	1,434
8 001-0810 Human Resources	712	0	1,636	0	178	0	0	0	0	2,527
9 001-1110 Development Services	830	0	0	0	208	0	0	0	0	1,039
10 001-1210 City Clerk	1,700	0	6,545	0	426	0	0	0	0	8,672
11 001-1410 City Attorney	158	0	0	0	40	0	0	0	0	198
12 001-4547 Public Works Buildings	8,186	0	0	0	2,051	0	0	0	0	10,237
13 001-1810 Police	13,287	0	4,091	13,464	3,330	0	0	0	0	34,171
14 001-3410 Information Technology	2,017	0	1,636	1,607	505	0	0	0	0	5,765
15 001-4545 Public Works	1,661	18,799	2,455	3,768	416	0	0	0	0	27,098
16 001-9090 DEES Central Service	2,096	0	818	0	525	0	0	0	0	3,439
17 001-5555 Parks & Rec	1,226	0	4,909	5,153	307	0	0	0	0	11,595
18 001-2010 Fire	10,835	3,133	4,091	7,480	2,715	0	0	29,693	0	57,948
19 001-2410 Building	1,226	0	818	499	307	0	0	0	0	2,850
20 001-4551 Public Works Garage	11,072	0	0	0	2,775	0	0	0	0	13,847
21 001-5556 Parks & Rec Special Activitie	3,243	0	0	0	813	0	0	0	0	4,055
22 001-5557 Parks & Rec Grounds Mainte	5,971	0	0	0	1,496	0	0	0	0	7,468
23 001-5561 Parks & Rec Aquatics	2,649	0	0	0	664	0	0	0	0	3,313
25 111 Road	2,649	0	0	0	664	0	0	0	0	3,313
30 130 CDBG Comm Dev	475	0	0	0	119	0	0	0	0	593
<b>33 140 CRA Trust (Operating)</b>	<b>9,412</b>	<b>9,400</b>	<b>818</b>	<b>0</b>	<b>2,359</b>	<b>0</b>	<b>47,428</b>	<b>0</b>	<b>0</b>	<b>69,416</b>
35 191 Sr Center	3,875	0	1,636	0	971	0	0	0	5,777	12,260
39 334 Capital Improvements	6,050	0	0	0	1,516	0	0	0	0	7,566
42 445 Stormwater	3,480	0	0	0	872	0	0	0	0	4,352
43 456 DEES O&M	24,043	34,465	0	0	6,025	113,978	0	0	0	178,511
48 All Other	0	0	0	554	0	0	0	0	0	554
<b>Total</b>	<b>\$121,026</b>	<b>\$68,514</b>	<b>\$35,008</b>	<b>\$32,524</b>	<b>\$30,329</b>	<b>\$113,978</b>	<b>\$47,428</b>	<b>\$29,693</b>	<b>\$5,777</b>	<b>\$484,276</b>

### **001-0710 Non-Departmental Nature and Extent of Services**

Non-Departmental: Refers to activities, revenues, and expenditures that are not assigned to a department. It encompasses retiree benefits, final leave payouts and operating dollars that support general management, leadership, department oversight of performance/outcomes and problem solving and other centralized administrative support functions, hence non-program related activities. The costs associated with this office are distributed by the following functions:

**Citywide** - Costs are allocated based on FTE's by Department/Division/Fund.

**General Fund Departments Only** - Costs are allocated based on FTE's by General Fund Departments/Divisions.

**Direct Funds** - Costs are directly assigned.

**Communications** - Costs are related to the City Hall building and allocated based on square footage by occupants.

**Computer Services** - Costs are allocated based on the number of Workstations by Departments/Division/Funds.

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

**Dept:7 001-0710 Non-departmental**

Description		Amount	General Admin	Citywide	General Fund Depts Only	Direct Funds	Communicati ons
<b>Personnel Costs</b>							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
<b>Services &amp; Supplies Cost</b>							
Accrued Leave Payouts	P	541,785	0	0	541,785	0	0
Contribution-Health Trust	P	58,915	0	58,915	0	0	0
Contribution Fringe Lump Sum Pay	P	88,266	0	0	88,266	0	0
Retiree Premium	P	983,877	0	983,877	0	0	0
Unemployment Comp-Payments	P	3,025	0	3,025	0	0	0
Emergency Preparedness	P	281,329	0	281,329	0	0	0
Prof Svcs Medical	P	7,941	0	7,941	0	0	0
Prof Svcs Spec Magistrate	P	10,961	0	0	0	10,961	0
Prof Svcs Actuarial GASB 45	P	8,500	0	8,500	0	0	0
Prof Svcs Arbitrage	P	2,163	0	0	0	2,163	0
Consultant	D	67,287	0	0	0	0	0
Contr Svcs Grants	D	4,010	0	0	0	0	0
Contr Svcs Lobbyist	P	37,500	0	37,500	0	0	0
Contr Svcs Code Red	P	15,000	0	15,000	0	0	0
Op Ex Bank Fees	P	22,557	0	22,557	0	0	0
Op Exp Rebranding	P	5,860	0	5,860	0	0	0
Communication Svcs	P	21,280	0	0	0	0	21,280
Insurance Charges	P	1,753,100	0	1,753,100	0	0	0
Printing & Binding	P	1,108	0	1,108	0	0	0
Ed & Training FPE	P	10,831	0	10,831	0	0	0
Solid Waste Exp	D	19,228	0	0	0	0	0
Security System	D	11,988	0	0	0	0	0
Trans To Capital Imprv Fund	D	1,900,000	0	0	0	0	0

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

**Dept:7 001-0710 Non-departmental**

Description		Amount	General Admin	Citywide	General Fund Depts Only	Direct Funds	Communicati ons
<b>Trans To CRA Fund</b>	<b>D</b>	<b>2,425,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Trans NWFPS (FRS)	D	35,063	0	0	0	0	0
Trans NWFPS (ECA & Couns)	D	53,300	0	0	0	0	0
Trans to CDBG Fun	D	29,807	0	0	0	0	0
Subtotal - Services & Supplies		8,399,939	0	3,189,543	630,051	13,124	21,280
<b>Department Cost Total</b>		<b>8,399,939</b>	<b>0</b>	<b>3,189,543</b>	<b>630,051</b>	<b>13,124</b>	<b>21,280</b>
Adjustments to Cost							
Consultant	D	(67,287)	0	0	0	0	0
Contr Svcs Grants	D	(4,010)	0	0	0	0	0
Solid Waste Exp	D	(19,228)	0	0	0	0	0
Security System	D	(11,988)	0	0	0	0	0
Trans To Capital Imprv Fund	D	(1,900,000)	0	0	0	0	0
<b>Trans To CRA Fund</b>	<b>D</b>	<b>(2,425,258)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Trans NWFPS (FRS)	D	(35,063)	0	0	0	0	0
Trans NWFPS (ECA & Couns)	D	(53,300)	0	0	0	0	0
Trans to CDBG Fun	D	(29,807)	0	0	0	0	0
Subtotal - Adjustments		(4,545,941)	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>3,853,998</b>	<b>0</b>	<b>3,189,543</b>	<b>630,051</b>	<b>13,124</b>	<b>21,280</b>
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$3,853,998</b>		<b>\$3,189,543</b>	<b>\$630,051</b>	<b>\$13,124</b>	<b>\$21,280</b>

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:7 001-0710 Non-departmental**

Department	First Incoming	Second Incoming	Citywide	General Fund Depts Only	Direct Funds	Communicati ons
3 Citywide Support A	\$10,370	\$4,546	\$12,345	\$2,439	\$51	\$82
Subtotal - 001-0110 City Commission	10,370	4,546	12,345	2,439	51	82
4 City Manager A	18,072	4,834	18,957	3,745	78	126
Subtotal - 001-0410 City Manager	18,072	4,834	18,957	3,745	78	126
5 AP	6,365	1,698	6,673	1,318	27	45
5 AR	14,884	3,947	15,584	3,078	64	104
5 Budget	11,850	3,200	12,455	2,460	51	83
5 General Accounting	8,981	2,425	9,440	1,865	39	63
5 CAFR/Audit	5,212	1,407	5,478	1,082	23	37
Subtotal - 001-0610 Finance	47,293	12,677	49,630	9,804	204	331
6 Purchasing	997	150	949	187	4	6
6 Insurance	250	38	238	47	1	2
Subtotal - 001-0620 Purchasing	1,247	188	1,187	234	5	8
11 Legal Services	0	22,087	18,279	3,611	75	122
Subtotal - 001-1410 City Attorney	0	22,087	18,279	3,611	75	122
<b>Total Incoming</b>	<b>76,981</b>	<b>44,332</b>	<b>100,398</b>	<b>19,832</b>	<b>413</b>	<b>670</b>
<b>C. Total Allocated</b>		<b>\$3,975,312</b>	<b>\$3,289,941</b>	<b>\$649,883</b>	<b>\$13,537</b>	<b>\$21,950</b>
			82.76%	16.35%	0.34%	0.55%

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Citywide Allocations**

**Dept:7 001-0710 Non-departmental**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	5	0.98%	\$31,770	\$0	\$31,770	\$0	\$31,770
4 001-0410 City Manager	4	0.78%	25,416	0	25,416	0	25,416
5 001-0610 Finance	9	1.76%	57,186	0	57,186	0	57,186
6 001-0620 Purchasing	4	0.78%	25,416	0	25,416	0	25,416
8 001-0810 Human Resources	7	1.37%	44,478	0	44,478	524	45,002
9 001-1110 Development Services	10	1.95%	63,540	0	63,540	749	64,289
10 001-1210 City Clerk	7	1.37%	44,478	0	44,478	524	45,002
11 001-1410 City Attorney	1	0.20%	6,354	0	6,354	75	6,429
12 001-4547 Public Works Buildings	8	1.56%	50,832	0	50,832	599	51,431
13 001-1810 Police	146	28.52%	927,685	0	927,685	10,932	938,617
14 001-3410 Information Technology	6	1.17%	38,124	0	38,124	449	38,573
15 001-4545 Public Works	4	0.78%	25,416	0	25,416	300	25,716
17 001-5555 Parks & Rec	4	0.78%	25,416	0	25,416	300	25,716
18 001-2010 Fire	120	23.44%	762,481	0	762,481	8,985	771,466
19 001-2410 Building	13	2.54%	82,602	0	82,602	973	83,575
20 001-4551 Public Works Garage	9	1.76%	57,186	0	57,186	674	57,860
21 001-5556 Parks & Rec Special Activitie	8	1.56%	50,832	0	50,832	599	51,431
22 001-5557 Parks & Rec Grounds Mainte	25	4.88%	158,850	0	158,850	1,872	160,722
23 001-5561 Parks & Rec Aquatics	17	3.32%	108,018	0	108,018	1,273	109,291
25 111 Road	3	0.59%	19,062	0	19,062	225	19,287
42 445 Stormwater	11	2.15%	69,894	0	69,894	824	70,718
43 456 DEES O&M	91	17.77%	578,215	0	578,215	6,814	585,028
<b>Subtotal</b>	<b>512</b>	<b>100.00%</b>	<b>3,253,252</b>	<b>0</b>	<b>3,253,252</b>	<b>36,689</b>	<b>3,289,941</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,253,252</b>		<b>\$3,289,941</b>

Basis Units: FY 17 FTE's by Dept/Div/Fund  
Source: FY 17 FTE's

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**General Fund Depts Only Allocations**

**Dept:7 001-0710 Non-departmental**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	5.00	1.22%	\$7,827	\$0	\$7,827	\$0	\$7,827
4 001-0410 City Manager	4.00	0.97%	6,262	0	6,262	0	6,262
5 001-0610 Finance	9.00	2.19%	14,089	0	14,089	0	14,089
6 001-0620 Purchasing	4.00	0.97%	6,262	0	6,262	0	6,262
8 001-0810 Human Resources	7.00	1.71%	10,958	0	10,958	131	11,089
9 001-1110 Development Services	10.00	2.44%	15,655	0	15,655	187	15,842
10 001-1210 City Clerk	7.00	1.71%	10,958	0	10,958	131	11,089
11 001-1410 City Attorney	1.00	0.24%	1,565	0	1,565	19	1,584
12 001-4547 Public Works Buildings	8.00	1.95%	12,524	0	12,524	149	12,673
13 001-1810 Police	146.00	35.57%	228,562	0	228,562	2,724	231,286
14 001-3410 Information Technology	6.00	1.46%	9,393	0	9,393	112	9,505
15 001-4545 Public Works	4.00	0.97%	6,262	0	6,262	75	6,337
17 001-5555 Parks & Rec	4.00	0.97%	6,262	0	6,262	75	6,337
18 001-2010 Fire	120.00	29.23%	187,859	0	187,859	2,239	190,098
19 001-2410 Building	13.00	3.17%	20,351	0	20,351	243	20,594
20 001-4551 Public Works Garage	9.00	2.19%	14,089	0	14,089	168	14,257
21 001-5556 Parks & Rec Special Activitie	8.00	1.95%	12,524	0	12,524	149	12,673
22 001-5557 Parks & Rec Grounds Mainte	25.00	6.09%	39,137	0	39,137	466	39,604
23 001-5561 Parks & Rec Aquatics	17.00	4.14%	26,613	0	26,613	317	26,931
33 140 CRA Trust (Operating)	3.50	0.85%	5,479	0	5,479	65	5,545
<b>Subtotal</b>	410.50	100.00%	642,636	0	642,636	7,247	649,883
Direct Bills					0		0
<b>Total</b>					<b>\$642,636</b>		<b>\$649,883</b>

**Basis Units: FY 17 FTE's by Dept/Div/Fund**

Source: FY 17 FTE's



**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Direct Funds Allocations**

**Dept:7 001-0710 Non-departmental**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 001-1810 Police	8,787	45.18%	\$6,048	\$0	\$6,048	\$68	\$6,117
15 001-4545 Public Works	6,000	30.85%	4,130	0	4,130	47	4,177
25 111 Road	4,660	23.96%	3,208	0	3,208	36	3,244
<b>Subtotal</b>	19,447	100.00%	13,386	0	13,386	151	13,537
Direct Bills					0		0
<b>Total</b>					<b>\$13,386</b>		<b>\$13,537</b>

Basis Units: Assigned Non Dept Expenses  
Source: Assigned

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**Communications Allocations**

**Dept:7 001-0710 Non-departmental**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	630	1.15%	\$249	\$0	\$249	\$0	\$249
4 001-0410 City Manager	2,009	3.66%	795	0	795	0	795
5 001-0610 Finance	1,768	3.22%	700	0	700	0	700
8 001-0810 Human Resources	1,215	2.21%	481	0	481	6	487
10 001-1210 City Clerk	2,154	3.93%	852	0	852	10	863
13 001-1810 Police	15,325	27.94%	6,064	0	6,064	74	6,138
14 001-3410 Information Technology	480	0.88%	190	0	190	2	192
15 001-4545 Public Works	11,982	21.84%	4,741	0	4,741	58	4,799
17 001-5555 Parks & Rec	584	1.06%	231	0	231	3	234
<b>33 140 CRA Trust (Operating)</b>	<b>231</b>	<b>0.42%</b>	<b>91</b>	<b>0</b>	<b>91</b>	<b>1</b>	<b>93</b>
35 191 Sr Center	17,000	30.99%	6,727	0	6,727	82	6,809
43 456 DEES O&M	1,078	1.97%	427	0	427	5	432
50 All Other (Senators office)	399	0.73%	158	0	158	2	160
<b>Subtotal</b>	<b>54,855</b>	<b>100.00%</b>	<b>21,705</b>	<b>0</b>	<b>21,705</b>	<b>245</b>	<b>21,950</b>
Direct Bills					0		0
<b>Total</b>					<b>\$21,705</b>		<b>\$21,950</b>

**Basis Units: Square Footage of Occupants by Dept/Div**

Source: Sq. Ft Data from the City

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Allocation Summary**

**Dept:7 001-0710 Non-departmental**

Department	Citywide	General Fund Depts Only	Direct Funds	Communicatio ns	Total
3 001-0110 City Commission	\$31,770	\$7,827	\$0	\$249	\$39,847
4 001-0410 City Manager	25,416	6,262	0	795	32,473
5 001-0610 Finance	57,186	14,089	0	700	71,975
6 001-0620 Purchasing	25,416	6,262	0	0	31,678
8 001-0810 Human Resources	45,002	11,089	0	487	56,578
9 001-1110 Development Services	64,289	15,842	0	0	80,130
10 001-1210 City Clerk	45,002	11,089	0	863	56,954
11 001-1410 City Attorney	6,429	1,584	0	0	8,013
12 001-4547 Public Works Buildings	51,431	12,673	0	0	64,104
13 001-1810 Police	938,617	231,286	6,117	6,138	1,182,158
14 001-3410 Information Technology	38,573	9,505	0	192	48,270
15 001-4545 Public Works	25,716	6,337	4,177	4,799	41,028
17 001-5555 Parks & Rec	25,716	6,337	0	234	32,286
18 001-2010 Fire	771,466	190,098	0	0	961,564
19 001-2410 Building	83,575	20,594	0	0	104,169
20 001-4551 Public Works Garage	57,860	14,257	0	0	72,117
21 001-5556 Parks & Rec Special Activitie	51,431	12,673	0	0	64,104
22 001-5557 Parks & Rec Grounds Mainte	160,722	39,604	0	0	200,326
23 001-5561 Parks & Rec Aquatics	109,291	26,931	0	0	136,222
25 111 Road	19,287	0	3,244	0	22,530
<b>33 140 CRA Trust (Operating)</b>	<b>0</b>	<b>5,545</b>	<b>0</b>	<b>93</b>	<b>5,637</b>
35 191 Sr Center	0	0	0	6,809	6,809
42 445 Stormwater	70,718	0	0	0	70,718
43 456 DEES O&M	585,028	0	0	432	585,460
50 All Other (Senators office)	0	0	0	160	160
<b>Total</b>	<b>\$3,289,941</b>	<b>\$649,883</b>	<b>\$13,537</b>	<b>\$21,950</b>	<b>\$3,975,312</b>

## **001-0810 Human Resources Nature and Extent of Services**

The Human Resources Department serves the City of Margate and its employees by hiring and retaining the best possible candidates; managing pay and benefits; providing payroll services; managing risk and liabilities; delivering training and employee coaching; partnering in collective bargaining; and contributing as an important strategic partner in all areas of City operations. Human Resources assists City departments with any organizational issue that touches employees in some way. The costs associated with this office are distributed by the following functions:

**Personnel Services** - Costs are allocated based on FTE's by Department/Division/Fund.

**Water/Wastewater**- Costs are allocated directly to Fund 456.

**Stormwater**- Costs are allocated directly to Fund 445.

**Senior Center**- Costs are allocated directly to the Senior Center Fund 191.

**CRA**- Costs are allocated directly to the CRA Fund 140.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

**Dept:8 001-0810 Human Resources**

Description		Amount	General Admin	Personnel Services	Water/Wastew ater	Stormwater	Senior Center	CRA
Personnel Costs								
Salaries	S1	522,475	0	459,621	29,990	22,414	5,225	5,225
Salary % Split			.00%	87.97%	5.74%	4.29%	1.00%	1.00%
Benefits	S	176,749	0	155,486	10,145	7,583	1,767	1,767
Subtotal - Personnel Costs		699,224	0	615,107	40,135	29,997	6,992	6,992
Services & Supplies Cost								
Operating Expense	S	1,632	0	1,436	94	70	16	16
Professional Services	S	8,980	0	7,900	515	385	90	90
Advertising	S	2,070	0	1,821	119	89	21	21
Payroll Processing Fee	S	74,281	0	65,345	4,264	3,187	743	743
Travel & Per Diem	S	1,143	0	1,005	66	49	11	11
Communications Svcs	S	433	0	381	25	19	4	4
Printing	S	106	0	93	6	5	1	1
Rentals & Leases	S	2,018	0	1,775	116	87	20	20
Maint Office Equipment	S	0	0	0	0	0	0	0
Office Supplies	S	4,027	0	3,543	231	173	40	40
Subscription & Membership	S	1,229	0	1,081	71	53	12	12
ADP System	P	0	0	0	0	0	0	0
Education & Training	S	1,102	0	969	63	47	11	11
Subtotal - Services & Supplies		97,021	0	85,349	5,569	4,162	970	970
<b>Department Cost Total</b>		796,245	0	700,457	45,704	34,159	7,962	7,962
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		796,245	0	700,457	45,704	34,159	7,962	7,962
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		\$796,245		\$700,457	\$45,704	\$34,159	\$7,962	\$7,962

**City of Margate, Florida  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:8 001-0810 Human Resources**

Department	First Incoming	Second Incoming	Personnel Services	Water/Wastew ater	Stormwater	Senior Center	CRA
1 City Hall Depreciation	\$3,047	\$0	\$2,680	\$175	\$131	\$30	\$30
Subtotal - Building Depreciation	3,047	0	2,680	175	131	30	30
2 City Hall Equipment Depreciation	1,024	0	901	59	44	10	10
Subtotal - Equipment Depreciation	1,024	0	901	59	44	10	10
3 Citywide Support A	2,093	918	2,649	173	129	30	30
3 Citywide Support B	2,857	1,260	3,622	236	177	41	41
Subtotal - 001-0110 City Commission	4,951	2,178	6,271	409	306	71	71
4 City Manager A	3,648	976	4,068	265	198	46	46
4 City Manager B	4,979	1,339	5,558	363	271	63	63
Subtotal - 001-0410 City Manager	8,627	2,315	9,626	628	469	109	109
5 AP	748	199	833	54	41	9	9
5 AR	152	40	169	11	8	2	2
5 Budget	2,392	646	2,672	174	130	30	30
5 General Accounting	1,813	490	2,025	132	99	23	23
5 CAFR/Audit	1,052	284	1,175	77	57	13	13
Subtotal - 001-0610 Finance	6,157	1,659	6,876	449	335	78	78
6 Purchasing	619	93	626	41	31	7	7
6 Pcards	1,388	248	1,439	94	70	16	16
6 Insurance	155	23	157	10	8	2	2
Subtotal - 001-0620 Purchasing	2,162	364	2,223	145	108	25	25
7 Citywide	44,478	524	39,588	2,583	1,931	450	450
7 General Fund Depts Only	10,958	131	9,755	637	476	111	111
7 Communications	481	6	428	28	21	5	5
Subtotal - 001-0710 Non-departmental	55,917	661	49,772	3,248	2,427	566	566
8 Personnel Services	0	10,561	9,291	606	453	106	106
Subtotal - 001-0810 Human Resources	0	10,561	9,291	606	453	106	106
10 Agenda Support	0	4,572	4,022	262	196	46	46

**City of Margate, Florida  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:8 001-0810 Human Resources**

Department	First Incoming	Second Incoming	Personnel Services	Water/Wastewater	Stormwater	Senior Center	CRA
10 Records Requests	\$0	\$24,788	\$21,806	\$1,423	\$1,063	\$248	\$248
10 Records Storage	0	15,258	13,423	876	655	153	153
Subtotal - 001-1210 City Clerk	0	44,618	39,251	2,561	1,914	446	446
11 Legal Services	0	4,459	3,922	256	191	45	45
Subtotal - 001-1410 City Attorney	0	4,459	3,922	256	191	45	45
12 City Hall Maintenance	0	9,612	8,456	552	412	96	96
Subtotal - 001-4547 Public Works Build	0	9,612	8,456	552	412	96	96
14 Workstations	0	10,407	9,155	597	446	104	104
14 City Server Storage	0	13,793	12,133	792	592	138	138
14 Applications	0	3,766	3,313	216	162	38	38
Subtotal - 001-3410 Information Techn	0	27,966	24,602	1,605	1,200	280	280
<b>Total Incoming</b>	<b>81,885</b>	<b>104,394</b>	<b>163,870</b>	<b>10,692</b>	<b>7,991</b>	<b>1,863</b>	<b>1,863</b>
<b>C. Total Allocated</b>		<b>\$982,524</b>	<b>\$864,327</b>	<b>\$56,397</b>	<b>\$42,150</b>	<b>\$9,825</b>	<b>\$9,825</b>
			87.97%	5.74%	4.29%	1.00%	1.00%

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**Personnel Services Allocations**

Dept:8 001-0810 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	5	0.98%	\$7,544	\$0	\$7,544	\$0	\$7,544
4 001-0410 City Manager	4	0.78%	6,035	0	6,035	0	6,035
5 001-0610 Finance	9	1.76%	13,579	0	13,579	0	13,579
6 001-0620 Purchasing	4	0.78%	6,035	0	6,035	0	6,035
8 001-0810 Human Resources	7	1.37%	10,561	0	10,561	0	10,561
9 001-1110 Development Services	10	1.95%	15,088	0	15,088	1,901	16,989
10 001-1210 City Clerk	7	1.37%	10,561	0	10,561	1,331	11,892
11 001-1410 City Attorney	1	0.20%	1,509	0	1,509	190	1,699
12 001-4547 Public Works Buildings	8	1.56%	12,070	0	12,070	1,521	13,591
13 001-1810 Police	146	28.52%	220,281	0	220,281	27,760	248,041
14 001-3410 Information Technology	6	1.17%	9,053	0	9,053	1,141	10,193
15 001-4545 Public Works	4	0.78%	6,035	0	6,035	761	6,796
17 001-5555 Parks & Rec	4	0.78%	6,035	0	6,035	761	6,796
18 001-2010 Fire	120	23.44%	181,053	0	181,053	22,816	203,869
19 001-2410 Building	13	2.54%	19,614	0	19,614	2,472	22,086
20 001-4551 Public Works Garage	9	1.76%	13,579	0	13,579	1,711	15,290
21 001-5556 Parks & Rec Special Activitie	8	1.56%	12,070	0	12,070	1,521	13,591
22 001-5557 Parks & Rec Grounds Mainte	25	4.88%	37,719	0	37,719	4,753	42,473
23 001-5561 Parks & Rec Aquatics	17	3.32%	25,649	0	25,649	3,232	28,881
25 111 Road	3	0.59%	4,526	0	4,526	570	5,097
42 445 Stormwater	11	2.15%	16,596	0	16,596	2,091	18,688
43 456 DEES O&M	91	17.77%	137,298	0	137,298	17,302	154,601
<b>Subtotal</b>	<b>512</b>	<b>100.00%</b>	<b>772,491</b>	<b>0</b>	<b>772,491</b>	<b>91,836</b>	<b>864,327</b>
Direct Bills					0		0
<b>Total</b>					<b>\$772,491</b>		<b>\$864,327</b>

Basis Units: FY 17 FTE's by Dept/Div/Fund  
Source: FY 17 FTE's



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Full Cost Allocation Plan**

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**Water/Wastewater Allocations**

Dept:8 001-0810 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 456 DEES O&M	100	100.00%	\$50,405	\$0	\$50,405	\$5,992	\$56,397
<b>Subtotal</b>	100	100.00%	50,405	0	50,405	5,992	56,397
Direct Bills					0		0
<b>Total</b>					\$50,405		\$56,397

Basis Units: Direct to Water/Wastewater Fund 456  
Source: Direct

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**Stormwater Allocations**

Dept:8 001-0810 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42 445 Stormwater	100	100.00%	\$37,672	\$0	\$37,672	\$4,479	\$42,150
<b>Subtotal</b>	100	100.00%	37,672	0	37,672	4,479	42,150
Direct Bills					0		0
<b>Total</b>					\$37,672		\$42,150
Basis Units: Direct to Stormwater Fund 445							
Source: Direct							

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**Full Cost Allocation Plan**

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**Senior Center Allocations**

Dept:8 001-0810 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 191 Sr Center	100	100.00%	\$8,781	\$0	\$8,781	\$1,044	\$9,825
<b>Subtotal</b>	100	100.00%	8,781	0	8,781	1,044	9,825
Direct Bills					0		0
<b>Total</b>					<b>\$8,781</b>		<b>\$9,825</b>
Basis Units: Direct to Fund 191							
Source: Direct							

**City of Margate, Florida  
Full Cost Allocation Plan**

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**CRA Allocations**

**Dept:8 001-0810 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 140 CRA Trust (Operating)	100	100.00%	\$8,781	\$0	\$8,781	\$1,044	\$9,825
<b>Subtotal</b>	100	100.00%	8,781	0	8,781	1,044	9,825
Direct Bills					0		0
<b>Total</b>					<b>\$8,781</b>		<b>\$9,825</b>
Basis Units: Direct to Fund 140							
Source: Direct							

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Allocation Summary**

**Dept:8 001-0810 Human Resources**

Department	Personnel Services	Water/Wastew ater	Stormwater	Senior Center	CRA	Total
3 001-0110 City Commission	\$7,544	\$0	\$0	\$0	\$0	\$7,544
4 001-0410 City Manager	6,035	0	0	0	0	6,035
5 001-0610 Finance	13,579	0	0	0	0	13,579
6 001-0620 Purchasing	6,035	0	0	0	0	6,035
8 001-0810 Human Resources	10,561	0	0	0	0	10,561
9 001-1110 Development Services	16,989	0	0	0	0	16,989
10 001-1210 City Clerk	11,892	0	0	0	0	11,892
11 001-1410 City Attorney	1,699	0	0	0	0	1,699
12 001-4547 Public Works Buildings	13,591	0	0	0	0	13,591
13 001-1810 Police	248,041	0	0	0	0	248,041
14 001-3410 Information Technology	10,193	0	0	0	0	10,193
15 001-4545 Public Works	6,796	0	0	0	0	6,796
17 001-5555 Parks & Rec	6,796	0	0	0	0	6,796
18 001-2010 Fire	203,869	0	0	0	0	203,869
19 001-2410 Building	22,086	0	0	0	0	22,086
20 001-4551 Public Works Garage	15,290	0	0	0	0	15,290
21 001-5556 Parks & Rec Special Activitie	13,591	0	0	0	0	13,591
22 001-5557 Parks & Rec Grounds Mainte	42,473	0	0	0	0	42,473
23 001-5561 Parks & Rec Aquatics	28,881	0	0	0	0	28,881
25 111 Road	5,097	0	0	0	0	5,097
33 140 CRA Trust (Operating)	0	0	0	0	9,825	9,825
35 191 Sr Center	0	0	0	9,825	0	9,825
42 445 Stormwater	18,688	0	42,150	0	0	60,838
43 456 DEES O&M	154,601	56,397	0	0	0	210,997
<b>Total</b>	<b>\$864,327</b>	<b>\$56,397</b>	<b>\$42,150</b>	<b>\$9,825</b>	<b>\$9,825</b>	<b>\$982,524</b>

## 001-1110 Development Services Nature and Extent of Services

The Development Services Department assists and promotes the economic vitality of the City by attracting, retaining and expanding targeted industries, including a special focus on small business growth, expanding the local tax base, fostering partnerships, and promoting job opportunities for its residents. The Development Services Department assists and promotes the economic vitality of the City by attracting, retaining, and expanding targeted industries, including a special focus on small business growth; increasing the local tax base; fostering partnerships; and promoting job opportunities for its residents. In addition, the department carries out all planning and zoning functions, as well as, oversees local business tax receipts to further fulfill the immediate needs and long-term visions of the City.

The costs associated with this office are distributed by the following functions:

**CRA-** Costs are allocated directly to the CRA Fund 140.

**All Other-** These costs are not related to providing City administrative support and therefore disallowed.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

**Dept:9 001-1110 Development Services**

Description		Amount	General Admin	CRA Support	All Other
<b>Personnel Costs</b>					
Salaries	S1	505,835	0	95,198	410,637
Salary % Split			.00%	18.82%	81.18%
Benefits	S	170,800	0	32,145	138,655
Subtotal - Personnel Costs		676,635	0	127,343	549,292
<b>Services &amp; Supplies Cost</b>					
Operating Expense	S	2,308	0	434	1,874
Credit Card Pymt Charges	S	291	0	55	236
Professional Svcs	S	2,810	0	529	2,281
Grant Writing Svcs	S	8,075	0	1,520	6,555
Advertising	S	4,163	0	783	3,380
Travel & Per Diem	S	5,666	0	1,066	4,600
Communication Svcs	S	4,896	0	921	3,975
Postage & Printing	S	738	0	139	599
Zoning Board	S	0	0	0	0
Contractual Svcs Planning	S	0	0	0	0
Office Supplies	S	0	0	0	0
Repair & Maint	S	4,910	0	924	3,986
Operating Supplies Other	S	1,589	0	299	1,290
Subscription & Memberships	S	2,512	0	473	2,039
Education & Training	S	4,222	0	795	3,427
Other Equipment	S	21,746	0	4,093	17,653
Subtotal - Services & Supplies		63,926	0	12,031	51,895
<b>Department Cost Total</b>		740,561	0	139,374	601,187
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		740,561	0	139,374	601,187
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$740,561</b>		<b>\$139,374</b>	<b>\$601,187</b>
				not allocated	

**City of Margate, Florida  
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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:9 001-1110 Development Services**

Department	First Incoming	Second Incoming	CRA Support	All Other
1 DEES Building	\$3,931	\$0	\$740	\$3,191
Subtotal - Building Depreciation	3,931	0	740	3,191
3 Citywide Support A	1,890	829	512	2,207
3 Citywide Support B	4,082	1,801	1,107	4,775
Subtotal - 001-0110 City Commission	5,972	2,629	1,619	6,982
4 City Manager A	3,293	881	786	3,389
4 City Manager B	7,113	1,913	1,699	7,328
Subtotal - 001-0410 City Manager	10,407	2,794	2,484	10,716
5 AP	818	218	195	841
5 AR	152	40	36	156
5 Grants	3,646	959	867	3,738
5 Budget	2,159	583	516	2,226
5 General Accounting	1,637	442	391	1,687
5 CAFR/Audit	950	256	227	979
Subtotal - 001-0610 Finance	9,361	2,499	2,232	9,628
6 Purchasing	722	109	156	674
6 Insurance	181	27	39	169
Subtotal - 001-0620 Purchasing	903	136	195	843
7 Citywide	63,540	749	12,099	52,190
7 General Fund Depts Only	15,655	187	2,981	12,860
Subtotal - 001-0710 Non-departmental	79,195	935	15,081	65,050
8 Personnel Services	15,088	1,901	3,197	13,792
Subtotal - 001-0810 Human Resources	15,088	1,901	3,197	13,792
10 Agenda Support	0	80,991	15,242	65,748
10 Records Requests	0	29,676	5,585	24,091
10 Records Storage	0	1,379	260	1,120
10 Advertising	0	15,689	2,953	12,737
Subtotal - 001-1210 City Clerk	0	127,735	24,040	103,695
11 Legal Services	0	4,025	758	3,268



**City of Margate, Florida  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:9 001-1110 Development Services**

Department	First Incoming	Second Incoming	CRA Support	All Other
Subtotal - 001-1410 City Attorney	\$0	\$4,025	\$758	\$3,268
13 Background Checks	0	145	27	117
Subtotal - 001-1810 Police	0	145	27	117
14 Workstations	0	8,921	1,679	7,242
14 City Server Storage	0	29,309	5,516	23,793
Subtotal - 001-3410 Information Techn	0	38,230	7,195	31,035
<b>Total Incoming</b>	124,856	181,029	57,568	248,317
<b>C. Total Allocated</b>		\$1,046,446	\$196,941	\$849,505
			18.82%	81.18%

City of Margate, Florida  
Full Cost Allocation Plan

FY 2017  
6/5/2018

CRA Support Allocations

Dept:9 001-1110 Development Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 140 CRA Trust (Operating)	100	100.00%	\$162,872	\$0	\$162,872	\$34,070	\$196,941
<b>Subtotal</b>	100	100.00%	162,872	0	162,872	34,070	196,941
Direct Bills					0		0
<b>Total</b>					\$162,872		\$196,941
Basis Units: Direct to Fund 140							
Source: Direct							

City of Margate, Florida  
Full Cost Allocation Plan

FY 2017  
6/5/2018

Allocation Summary

Dept:9 001-1110 Development Services

Department	CRA Support	All Other	Total
33 140 CRA Trust (Operating)	\$196,941	\$0	\$196,941
Total	\$196,941	\$0	\$196,941

**001-1210 City Clerk**  
**Nature and Extent of Services**

The City Clerk's Office is comprised of skilled professionals that serve the City Commission by providing the highest level of courteous customer service. The City Clerk's Office is responsible for noticing City Commission meetings, maintaining minutes of proceedings of the City Commission and appointed boards, processing Public Records Requests, conducting City elections, processing lien searches and performing any duties required by the Charter, City Ordinance or by the City Commission. The City Clerk also serves as the Records Management Liaison Office for the City to the State of Florida and provides notary services. The costs associated with this office are distributed by the following functions:

**Agenda Support** - Costs are allocated based on staff level of effort for agenda support by Department/Division/Fund.

**Records Requests** - Costs are allocated based on staff level of effort for records requests by Department/Division/Fund.

**Records Storage** - Costs are allocated based on staff level of effort for records storage by Department/Division/Fund

**Advertising** - Costs are allocated based on staff level of effort for advertising by Department/Division/Fund.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

Dept:10 001-1210 City Clerk

Description		Amount	General Admin	Agenda Support	Records Requests	Records Storage	Advertising
<b>Personnel Costs</b>							
Salaries	S1	464,639	238,546	104,962	89,629	25,091	6,412
Salary % Split			51.34%	22.59%	19.29%	5.40%	1.38%
Benefits	S	163,196	83,785	36,866	31,481	8,813	2,252
Subtotal - Personnel Costs		627,835	322,330	141,828	121,109	33,903	8,664
<b>Services &amp; Supplies Cost</b>							
Oper Exp Spec Master	S	417	214	94	80	23	6
Credit Card Pymt Charges	S	722	371	163	139	39	10
Professional Svcs	S	5,597	2,873	1,264	1,080	302	77
Advertising	S	19,793	10,162	4,471	3,818	1,069	273
Election Expense	S	18,901	9,704	4,270	3,646	1,021	261
Contract Svcs-Prof	S	21,861	11,223	4,938	4,217	1,180	302
Records Mgmt Training	S	24,800	12,732	5,602	4,784	1,339	342
Travel & Per Diem	S	3,050	1,566	689	588	165	42
Communication Svcs	S	469	241	106	90	25	6
Postage & Printing	S	27,227	13,978	6,151	5,252	1,470	376
Rentals & Leases	S	11,326	5,815	2,559	2,185	612	156
Maint Office Equipment	S	1,271	653	287	245	69	18
Codification	S	11,571	5,941	2,614	2,232	625	160
Filing/Recording Fee	S	15,154	7,780	3,423	2,923	818	209
Office Supplies	S	9,272	4,760	2,095	1,789	501	128
Subscription & Membership	S	2,068	1,062	467	399	112	29
Education & Training	S	5,424	2,785	1,225	1,046	293	75
Subtotal - Services & Supplies		178,923	91,859	40,419	34,514	9,662	2,469
<b>Department Cost Total</b>		806,758	414,190	182,247	155,624	43,565	11,133
<b>Adjustments to Cost</b>							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		806,758	414,190	182,247	155,624	43,565	11,133
General Admin Distribution			(414,190)	192,284	164,195	45,964	11,746
<b>Grand Total</b>		<b>\$806,758</b>		<b>\$374,531</b>	<b>\$319,818</b>	<b>\$89,529</b>	<b>\$22,880</b>

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:10 001-1210 City Clerk

Department	First Incoming	Second Incoming	Agenda Support	Records Requests	Records Storage	Advertising
1 City Hall Depreciation	\$5,402	\$0	\$2,508	\$2,141	\$599	\$153
Subtotal - Building Depreciation	5,402	0	2,508	2,141	599	153
2 City Hall Equipment Depreciation	1,815	0	843	720	201	51
Subtotal - Equipment Depreciation	1,815	0	843	720	201	51
3 Citywide Support A	2,121	930	1,416	1,209	339	87
3 Citywide Support B	2,857	1,260	1,912	1,632	457	117
Subtotal - 001-0110 City Commission	4,978	2,190	3,328	2,842	796	203
4 City Manager A	3,696	989	2,175	1,857	520	133
4 City Manager B	4,979	1,339	2,933	2,505	701	179
Subtotal - 001-0410 City Manager	8,676	2,328	5,108	4,362	1,221	312
5 AP	1,425	380	838	716	200	51
5 AR	237	63	139	119	33	8
5 Budget	2,424	654	1,429	1,220	342	87
5 General Accounting	1,837	496	1,083	925	259	66
5 CAFR/Audit	1,066	288	629	537	150	38
Subtotal - 001-0610 Finance	6,988	1,881	4,117	3,516	984	252
6 Purchasing	1,478	222	789	674	189	48
6 Pcards	5,554	992	3,039	2,595	726	186
6 Insurance	370	56	198	169	47	12
Subtotal - 001-0620 Purchasing	7,402	1,270	4,026	3,438	962	246
7 Citywide	44,478	524	20,892	17,840	4,994	1,276
7 General Fund Depts Only	10,958	131	5,148	4,396	1,231	314
7 Communications	852	10	401	342	96	24
Subtotal - 001-0710 Non-departmental	56,289	665	26,440	22,578	6,320	1,615
8 Personnel Services	10,561	1,331	5,521	4,714	1,320	337
Subtotal - 001-0810 Human Resources	10,561	1,331	5,521	4,714	1,320	337
10 Agenda Support	0	24,820	11,522	9,839	2,754	704

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:10 001-1210 City Clerk

Department	First Incoming	Second Incoming	Agenda Support	Records Requests	Records Storage	Advertising
10 Records Requests	\$0	\$23,391	\$10,859	\$9,273	\$2,596	\$663
10 Records Storage	0	9,138	4,242	3,622	1,014	259
Subtotal - 001-1210 City Clerk	0	57,349	26,624	22,735	6,364	1,626
11 Legal Services	0	4,517	2,097	1,791	501	128
Subtotal - 001-1410 City Attorney	0	4,517	2,097	1,791	501	128
12 City Hall Maintenance	0	17,041	7,911	6,755	1,891	483
Subtotal - 001-4547 Public Works Build	0	17,041	7,911	6,755	1,891	483
13 Background Checks	0	867	403	344	96	25
13 Database Queries	0	365	169	145	41	10
Subtotal - 001-1810 Police	0	1,233	572	489	137	35
14 Workstations	0	13,381	6,212	5,304	1,485	379
14 City Server Storage	0	96,548	44,821	38,274	10,714	2,738
14 Applications	0	3,766	1,749	1,493	418	107
Subtotal - 001-3410 Information Techn	0	113,695	52,782	45,071	12,617	3,224
<b>Total Incoming</b>	102,111	203,500	141,878	121,152	33,915	8,667
<b>C. Total Allocated</b>		\$1,112,369	\$516,408	\$440,970	\$123,444	\$31,547
			46.42%	39.64%	11.10%	2.84%

**City of Margate, Florida  
Full Cost Allocation Plan**

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**Agenda Support Allocations**

**Dept:10 001-1210 City Clerk**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	174	26.93%	\$113,648	\$0	\$113,648	\$0	\$113,648
4 001-0410 City Manager	28	4.33%	18,288	0	18,288	0	18,288
5 001-0610 Finance	28	4.33%	18,288	0	18,288	0	18,288
8 001-0810 Human Resources	7	1.08%	4,572	0	4,572	0	4,572
9 001-1110 Development Services	124	19.20%	80,991	0	80,991	0	80,991
10 001-1210 City Clerk	38	5.88%	24,820	0	24,820	0	24,820
11 001-1410 City Attorney	24	3.72%	15,676	0	15,676	9,180	24,855
13 001-1810 Police	18	2.79%	11,757	0	11,757	6,885	18,641
14 001-3410 Information Technology	5	0.77%	3,266	0	3,266	1,912	5,178
15 001-4545 Public Works	8	1.24%	5,225	0	5,225	3,060	8,285
17 001-5555 Parks & Rec	13	2.01%	8,491	0	8,491	4,972	13,463
18 001-2010 Fire	8	1.24%	5,225	0	5,225	3,060	8,285
19 001-2410 Building	6	0.93%	3,919	0	3,919	2,295	6,214
<b>33 140 CRA Trust (Operating)</b>	<b>120</b>	<b>18.58%</b>	<b>78,378</b>	<b>0</b>	<b>78,378</b>	<b>45,898</b>	<b>124,276</b>
35 191 Sr Center	20	3.10%	13,063	0	13,063	7,650	20,713
43 456 DEES O&M	25	3.87%	16,329	0	16,329	9,562	25,891
<b>Subtotal</b>	<b>646</b>	<b>100.00%</b>	<b>421,935</b>	<b>0</b>	<b>421,935</b>	<b>94,473</b>	<b>516,408</b>
Direct Bills					0		0
<b>Total</b>					<b>\$421,935</b>		<b>\$516,408</b>

**Basis Units: Level of Effort for Agenda Processing by Dept/Div/Fund**

Source: Clerk's Level of Effort



**City of Margate, Florida  
Full Cost Allocation Plan**

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**Records Requests Allocations**

**Dept:10 001-1210 City Clerk**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	9	0.87%	\$3,142	\$0	\$3,142	\$0	\$3,142
4 001-0410 City Manager	192	18.60%	67,032	0	67,032	0	67,032
5 001-0610 Finance	100	9.69%	34,913	0	34,913	0	34,913
8 001-0810 Human Resources	71	6.88%	24,788	0	24,788	0	24,788
9 001-1110 Development Services	85	8.24%	29,676	0	29,676	0	29,676
10 001-1210 City Clerk	67	6.49%	23,391	0	23,391	0	23,391
11 001-1410 City Attorney	188	18.22%	65,636	0	65,636	29,855	95,491
13 001-1810 Police	100	9.69%	34,913	0	34,913	15,880	50,793
14 001-3410 Information Technology	25	2.42%	8,728	0	8,728	3,970	12,698
15 001-4545 Public Works	14	1.36%	4,888	0	4,888	2,223	7,111
17 001-5555 Parks & Rec	19	1.84%	6,633	0	6,633	3,017	9,651
18 001-2010 Fire	37	3.59%	12,918	0	12,918	5,876	18,793
19 001-2410 Building	46	4.46%	16,060	0	16,060	7,305	23,365
<b>33 140 CRA Trust (Operating)</b>	<b>30</b>	<b>2.91%</b>	<b>10,474</b>	<b>0</b>	<b>10,474</b>	<b>4,764</b>	<b>15,238</b>
35 191 Sr Center	1	0.10%	349	0	349	159	508
43 456 DEES O&M	48	4.65%	16,758	0	16,758	7,623	24,381
<b>Subtotal</b>	<b>1,032</b>	<b>100.00%</b>	<b>360,298</b>	<b>0</b>	<b>360,298</b>	<b>80,672</b>	<b>440,970</b>
Direct Bills					0		0
<b>Total</b>					<b>\$360,298</b>		<b>\$440,970</b>

**Basis Units: Level of Effort for Records Reqs by Dept/Div/Fund**

Source: Clerk's Level of Effort

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**Records Storage Allocations**

**Dept:10 001-1210 City Clerk**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 001-0410 City Manager	17.50	1.50%	\$1,509	\$0	\$1,509	\$0	\$1,509
5 001-0610 Finance	208.00	17.78%	17,931	0	17,931	0	17,931
8 001-0810 Human Resources	177.00	15.13%	15,258	0	15,258	0	15,258
9 001-1110 Development Services	16.00	1.37%	1,379	0	1,379	0	1,379
10 001-1210 City Clerk	106.00	9.06%	9,138	0	9,138	0	9,138
11 001-1410 City Attorney	17.50	1.50%	1,509	0	1,509	612	2,121
13 001-1810 Police	105.00	8.97%	9,052	0	9,052	3,673	12,725
14 001-3410 Information Technology	5.00	0.43%	431	0	431	175	606
15 001-4545 Public Works	11.00	0.94%	948	0	948	385	1,333
17 001-5555 Parks & Rec	22.00	1.88%	1,897	0	1,897	770	2,666
18 001-2010 Fire	20.00	1.71%	1,724	0	1,724	700	2,424
19 001-2410 Building	210.00	17.95%	18,103	0	18,103	7,347	25,450
<b>33 140 CRA Trust (Operating)</b>	<b>21.00</b>	<b>1.79%</b>	<b>1,810</b>	<b>0</b>	<b>1,810</b>	<b>735</b>	<b>2,545</b>
35 191 Sr Center	70.00	5.98%	6,034	0	6,034	2,449	8,483
43 456 DEES O&M	164.00	14.02%	14,138	0	14,138	5,738	19,875
<b>Subtotal</b>	<b>1,170.00</b>	<b>100.00%</b>	<b>100,861</b>	<b>0</b>	<b>100,861</b>	<b>22,583</b>	<b>123,444</b>
Direct Bills					0		0
<b>Total</b>					<b>\$100,861</b>		<b>\$123,444</b>

**Basis Units: Level of Effort for Records Stored by Dept/Div/Fund**

Source: Clerk's Level of Effort

**City of Margate, Florida**  
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**Advertising Allocations**

Dept:10 001-1210 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 001-0410 City Manager	6	13.04%	\$3,362	\$0	\$3,362	\$0	\$3,362
5 001-0610 Finance	4	8.70%	2,241	0	2,241	0	2,241
9 001-1110 Development Services	28	60.87%	15,689	0	15,689	0	15,689
17 001-5555 Parks & Rec	1	2.17%	560	0	560	721	1,282
43 456 DEES O&M	7	15.22%	3,922	0	3,922	5,050	8,972
<b>Subtotal</b>	46	100.00%	25,776	0	25,776	5,771	31,547
Direct Bills					0		0
<b>Total</b>					<b>\$25,776</b>		<b>\$31,547</b>

Basis Units: Level of Effort for Advertising by Dept/Div/Fund

Source: Clerk's Level of Effort

**City of Margate, Florida  
Full Cost Allocation Plan**

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**Allocation Summary**

**Dept:10 001-1210 City Clerk**

Department	Agenda Support	Records Requests	Records Storage	Advertising	Total
3 001-0110 City Commission	\$113,648	\$3,142	\$0	\$0	\$116,790
4 001-0410 City Manager	18,288	67,032	1,509	3,362	90,191
5 001-0610 Finance	18,288	34,913	17,931	2,241	73,373
8 001-0810 Human Resources	4,572	24,788	15,258	0	44,618
9 001-1110 Development Services	80,991	29,676	1,379	15,689	127,735
10 001-1210 City Clerk	24,820	23,391	9,138	0	57,349
11 001-1410 City Attorney	24,855	95,491	2,121	0	122,467
13 001-1810 Police	18,641	50,793	12,725	0	82,159
14 001-3410 Information Technology	5,178	12,698	606	0	18,482
15 001-4545 Public Works	8,285	7,111	1,333	0	16,729
17 001-5555 Parks & Rec	13,463	9,651	2,666	1,282	27,062
18 001-2010 Fire	8,285	18,793	2,424	0	29,502
19 001-2410 Building	6,214	23,365	25,450	0	55,029
<b>33 140 CRA Trust (Operating)</b>	<b>124,276</b>	<b>15,238</b>	<b>2,545</b>	<b>0</b>	<b>142,059</b>
35 191 Sr Center	20,713	508	8,483	0	29,704
43 456 DEES O&M	25,891	24,381	19,875	8,972	79,119
<b>Total</b>	<b>\$516,408</b>	<b>\$440,970</b>	<b>\$123,444</b>	<b>\$31,547</b>	<b>\$1,112,369</b>

### **001-1410 City Attorney Nature and Extent of Services**

The City Attorney serves as the legal officer and prosecutor for the City and is appointed or removed by a majority of the full commission. The City Attorney serves as chief legal adviser to the City Commission, the City Manager and all City departments, offices and agencies, and assures that the City is represented in all legal proceedings and performs any other duties prescribed by Charter or by ordinance. The City Attorney, as the prosecutor for the City, represents the City in county and circuit court, presents witnesses and evidence on behalf of the City, and has the powers necessary and incidental to the prosecution of criminal cases. The City Attorney also represents the interests of the City as Code Prosecutor when a violator is represented by counsel and recommends the disposition of cases to the Special Magistrate.

The City Attorney works with any outside counsel to assure the proper defense of the City in all legal matters. Pursuant to City Code, for all non-insured tort and liability claims resulting in litigation, based upon the nature of the liability, the complexity of the litigation, and other factors the City Attorney makes a determination either to represent the City in said litigation, or to refer same to outside counsel. Also pursuant to City Code, workers compensation claims requiring representation of the City by legal counsel are referred to an attorney who specializes in the defense of workers compensation claims. The costs associated with this office are distributed by the following functions:

**Legal Services** - Costs are allocated based on Total Operating Expenses by Department/Division/Fund.

**CRA**- Costs are allocated directly to the CRA Fund 140.

**Utility**- Costs are directly allocated to Fund 456.

**Senior Center**- Costs are allocated directly to the Senior Center Fund 191.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**A. Department Costs**

Dept:11 001-1410 City Attorney

Description		Amount	General Admin	Legal Services
<hr/>				
Personnel Costs				
Salaries	S1	188,126	0	188,126
Salary % Split			.00%	100.00%
Benefits	S	83,208	0	83,208
Subtotal - Personnel Costs		271,334	0	271,334
<hr/>				
Services & Supplies Cost				
Professional Svcs	S	5,338	0	5,338
Travel & Per Diem	S	669	0	669
Communications Services	S	433	0	433
Postage & Printing	S	0	0	0
Court Expense	S	2,174	0	2,174
Office Supplies	S	1,084	0	1,084
Operating Supplies-Other	S	25	0	25
Subscription & Membership	S	830	0	830
Education & Training	S	499	0	499
Acquisition of Vehicles	S	35,633	0	35,633
Law Library	S	14,745	0	14,745
Subtotal - Services & Supplies		61,430	0	61,430
<hr/>				
<b>Department Cost Total</b>		332,764	0	332,764
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		332,764	0	332,764
<hr/>				
General Admin Distribution			0	0
<hr/>				
<b>Grand Total</b>		<b>\$332,764</b>		<b>\$332,764</b>
<hr/>				

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:11 001-1410 City Attorney

Department	First Incoming	Second Incoming	Legal Services
3 Citywide Support A	\$742	\$325	\$1,068
3 Citywide Support B	408	180	588
Subtotal - 001-0110 City Commission	1,151	506	1,656
4 City Manager A	1,294	346	1,640
4 City Manager B	711	191	903
Subtotal - 001-0410 City Manager	2,005	537	2,542
5 AP	495	132	626
5 AR	203	54	256
5 Budget	848	229	1,077
5 General Accounting	643	174	817
5 CAFR/Audit	373	101	474
Subtotal - 001-0610 Finance	2,562	689	3,251
6 Purchasing	137	21	158
6 Insurance	34	5	40
Subtotal - 001-0620 Purchasing	172	26	198
7 Citywide	6,354	75	6,429
7 General Fund Depts Only	1,565	19	1,584
Subtotal - 001-0710 Non-departmental	7,920	94	8,013
8 Personnel Services	1,509	190	1,699
Subtotal - 001-0810 Human Resources	1,509	190	1,699
10 Agenda Support	15,676	9,180	24,855
10 Records Requests	65,636	29,855	95,491
10 Records Storage	1,509	612	2,121
Subtotal - 001-1210 City Clerk	82,820	39,647	122,467
11 Legal Services	0	1,581	1,581
Subtotal - 001-1410 City Attorney	0	1,581	1,581
14 City Server Storage	0	269	269
Subtotal - 001-3410 Information Techn	0	269	269
<b>Total Incoming</b>	<b>98,137</b>	<b>43,539</b>	<b>141,676</b>
<b>C. Total Allocated</b>		<b>\$474,440</b>	<b>\$474,440</b>
		100.00%	

**City of Margate, Florida  
Full Cost Allocation Plan**

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**Legal Services Allocations**

**Dept:11 001-1410 City Attorney**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	291,266	0.38%	\$1,631	\$0	\$1,631	\$0	\$1,631
4 001-0410 City Manager	687,940	0.89%	3,852	0	3,852	0	3,852
5 001-0610 Finance	1,055,536	1.37%	5,910	0	5,910	0	5,910
6 001-0620 Purchasing	374,463	0.49%	2,097	0	2,097	0	2,097
7 001-0710 Non-departmental	3,944,523	5.13%	22,087	0	22,087	0	22,087
8 001-0810 Human Resources	796,245	1.03%	4,459	0	4,459	0	4,459
9 001-1110 Development Services	718,815	0.93%	4,025	0	4,025	0	4,025
10 001-1210 City Clerk	806,758	1.05%	4,517	0	4,517	0	4,517
11 001-1410 City Attorney	282,386	0.37%	1,581	0	1,581	0	1,581
12 001-4547 Public Works Buildings	1,346,748	1.75%	7,541	0	7,541	862	8,403
13 001-1810 Police	17,958,456	23.34%	100,558	0	100,558	11,499	112,057
14 001-3410 Information Technology	833,484	1.08%	4,667	0	4,667	534	5,201
15 001-4545 Public Works	420,316	0.55%	2,354	0	2,354	269	2,623
16 001-9090 DEES Central Service	1,726,333	2.24%	9,667	0	9,667	1,105	10,772
17 001-5555 Parks & Rec	484,868	0.63%	2,715	0	2,715	310	3,025
18 001-2010 Fire	17,246,576	22.41%	96,572	0	96,572	11,043	107,615
19 001-2410 Building	1,167,006	1.52%	6,535	0	6,535	747	7,282
20 001-4551 Public Works Garage	1,134,520	1.47%	6,353	0	6,353	726	7,079
21 001-5556 Parks & Rec Special Activitie	444,735	0.58%	2,490	0	2,490	285	2,775
22 001-5557 Parks & Rec Grounds Mainte	2,487,918	3.23%	13,931	0	13,931	1,593	15,524
23 001-5561 Parks & Rec Aquatics	727,794	0.95%	4,075	0	4,075	466	4,541
24 103 Recreation Trust	335	0.00%	2	0	2	0	2
25 111 Road	1,352,181	1.76%	7,572	0	7,572	866	8,437
26 116 Police Officer Training	16,101	0.02%	90	0	90	10	100
27 117 Federal Forfeiture	66,333	0.09%	371	0	371	42	414
28 118 State Forfeiture	33,108	0.04%	185	0	185	21	207
29 128 SHIP	276	0.00%	2	0	2	0	2
30 130 CDBG Comm Dev	23,567	0.03%	132	0	132	15	147
31 132 NSP 1	2,000	0.00%	11	0	11	1	12
34 150 Police and Fire Impact Fees	1,590	0.00%	9	0	9	1	10
35 191 Sr Center	958,596	1.25%	5,368	0	5,368	614	5,981
39 334 Capital Improvements	3,260	0.00%	18	0	18	2	20
42 445 Stormwater	1,805,248	2.35%	10,108	0	10,108	1,156	11,264
43 456 DEES O&M	12,022,605	15.62%	67,321	0	67,321	7,698	75,019
44 458 W/WW Connection Fees	1,797	0.00%	10	0	10	1	11
45 461 W/WW Repair and Repl	3,173,072	4.12%	17,768	0	17,768	2,032	19,799
46 501 Insurance Fund	2,556,774	3.32%	14,317	0	14,317	1,637	15,954



**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**Legal Services Allocations**

**Dept:11 001-1410 City Attorney**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	76,953,529	100.00%	430,901	0	430,901	43,539	474,440
Direct Bills					0		0
<b>Total</b>					<b>\$430,901</b>		<b>\$474,440</b>

Basis Units: FY 17 Total Operating Expenditures by Dept/Div/Fund

Source: FY 17 Total Operating Expenditures by Dept/Div/Fund

City of Margate, Florida  
Full Cost Allocation Plan

FY 2017  
6/5/2018

Allocation Summary

Dept:11 001-1410 City Attorney

Department	Legal Services	Total
3 001-0110 City Commission	\$1,631	\$1,631
4 001-0410 City Manager	3,852	3,852
5 001-0610 Finance	5,910	5,910
6 001-0620 Purchasing	2,097	2,097
7 001-0710 Non-departmental	22,087	22,087
8 001-0810 Human Resources	4,459	4,459
9 001-1110 Development Services	4,025	4,025
10 001-1210 City Clerk	4,517	4,517
11 001-1410 City Attorney	1,581	1,581
12 001-4547 Public Works Buildings	8,403	8,403
13 001-1810 Police	112,057	112,057
14 001-3410 Information Technology	5,201	5,201
15 001-4545 Public Works	2,623	2,623
16 001-9090 DEES Central Service	10,772	10,772
17 001-5555 Parks & Rec	3,025	3,025
18 001-2010 Fire	107,615	107,615
19 001-2410 Building	7,282	7,282
20 001-4551 Public Works Garage	7,079	7,079
21 001-5556 Parks & Rec Special Activitie	2,775	2,775
22 001-5557 Parks & Rec Grounds Mainte	15,524	15,524
23 001-5561 Parks & Rec Aquatics	4,541	4,541
24 103 Recreation Trust	2	2
25 111 Road	8,437	8,437
26 116 Police Officer Training	100	100
27 117 Federal Forfeiture	414	414
28 118 State Forfeiture	207	207
29 128 SHIP	2	2
30 130 CDBG Comm Dev	147	147
31 132 NSP 1	12	12
34 150 Police and Fire Impact Fees	10	10
35 191 Sr Center	5,981	5,981
39 334 Capital Improvements	20	20
42 445 Stormwater	11,264	11,264
43 456 DEES O&M	75,019	75,019
44 458 W/WW Connection Fees	11	11
45 461 W/WW Repair and Repl	19,799	19,799
46 501 Insurance Fund	15,954	15,954
<b>Total</b>	<b>\$474,440</b>	<b>\$474,440</b>

### **001-4547 Public Works Buildings Nature and Extent of Services**

The Buildings Division is responsible for the maintenance, upkeep and aesthetic appearance of all City structures and facilities. The carpentry shop within the Buildings Division fabricates custom cabinetry and work stations for all City departments. The Buildings Division is also responsible for the maintenance of all City owned street lights. The costs associated with this office are distributed by the following functions:

**City Hall Maintenance** - Costs are allocated based on square footage by occupants.

**DEES**- Costs are allocated directly to DEES.

**Parks Maintenance**- Costs are directly allocated to Parks.

**Fire Maintenance**- Costs are directly allocated to Fire.

**Police Maintenance**- Costs are directly allocated to Police.

**PW Maintenance**- Costs are directly allocated to PW.

**Senior Center**- Costs are allocated directly to the Senior Center Fund 191.

**All Other Maintenance**- These costs are disallowed because they are not indirect.

**City of Margate, Florida  
Full Cost Allocation Plan**

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**A. Department Costs**

**Dept:12 001-4547 Public Works Buildings**

Description		Amount	General Admin	City Hall Maintenance	DEES Maintenance	Parks Maintenance	Fire Maintenance	Police Maintenance	Public Works Maintenance	Senior Center Maintenance
<b>Personnel Costs</b>										
Salaries	S1	428,278	0	161,075	0	0	16,018	187,200	63,985	0
Salary % Split			.00%	37.61%	.00%	.00%	3.74%	43.71%	14.94%	.00%
Benefits	S	186,192	0	70,027	0	0	6,964	81,385	27,817	0
Subtotal - Personnel Costs		614,470	0	231,102	0	0	22,981	268,585	91,802	0
<b>Services &amp; Supplies Cost</b>										
Other Exp/Clothing	S	3,360	0	1,264	0	0	126	1,469	502	0
Prof Svcs Medical	S	445	0	167	0	0	17	195	66	0
Contractual Svcs-Other	S	3,266	0	1,228	0	0	122	1,428	488	0
Travel & Per Diem	S	111	0	42	0	0	4	49	17	0
Utility Svcs	P	299,740	0	50,391	26,197	10,719	67,623	1,983	16,387	0
Utility Svcs-Water	P	140,197	0	9,006	0	65,279	13,084	0	21,380	0
Rentals & Leases	S	9,957	0	3,745	0	0	372	4,352	1,488	0
Structures-Chargeback	S	141,944	0	53,385	0	0	5,309	62,044	21,206	0
Other Equipment	S	96,189	0	36,177	0	0	3,597	42,044	14,371	0
Operating Supplies-Other	P	36,727	0	8,446	0	14,743	0	589	3,571	6,341
Subscription & Membership	S	75	0	28	0	0	3	33	11	0
Education & Training	S	267	0	100	0	0	10	117	40	0
Other Equipment	S	6,383	0	2,401	0	0	239	2,790	954	0
Subtotal - Services & Supplies		738,661	0	166,381	26,197	90,740	90,506	117,091	80,480	6,341
<b>Department Cost Total</b>		1,353,131	0	397,483	26,197	90,740	113,487	385,676	172,282	6,341
<b>Adjustments to Cost</b>										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		1,353,131	0	397,483	26,197	90,740	113,487	385,676	172,282	6,341
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$1,353,131</b>		<b>\$397,483</b>	<b>\$26,197</b>	<b>\$90,740</b>	<b>\$113,487</b>	<b>\$385,676</b>	<b>\$172,282</b>	<b>\$6,341</b>

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Full Cost Allocation Plan**

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**A. Department Costs**

Dept:12 001-4547 Public Works Buildings

Description		Amount	All Other Maintenance
<hr/>			
Personnel Costs			
Salaries	S1	428,278	0
Salary % Split			.00%
Benefits	S	186,192	0
Subtotal - Personnel Costs		614,470	0
<hr/>			
Services & Supplies Cost			
Other Exp/Clothing	S	3,360	0
Prof Svcs Medical	S	445	0
Contractual Svcs-Other	S	3,266	0
Travel & Per Diem	S	111	0
Utility Svcs	P	299,740	126,440
Utility Svcs-Water	P	140,197	31,448
Rentals & Leases	S	9,957	0
Structures-Chargeback	S	141,944	0
Other Equipment	S	96,189	0
Operating Supplies-Other	P	36,727	3,037
Subscription & Membership	S	75	0
Education & Training	S	267	0
Other Equipment	S	6,383	0
Subtotal - Services & Supplies		738,661	160,925
<hr/>			
<b>Department Cost Total</b>		1,353,131	160,925
<hr/>			
Adjustments to Cost			
Subtotal - Adjustments		0	0
<hr/>			
<b>Total Costs After Adjustments</b>		1,353,131	160,925
<hr/>			
General Admin Distribution			0
<hr/>			
<b>Grand Total</b>		<b>\$1,353,131</b>	<b>\$160,925</b>
<hr/>			
not allocated			

**City of Margate, Florida  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:12 001-4547 Public Works Buildings**

Department	First Incoming	Second Incoming	City Hall Maintenance	DEES Maintenance	Parks Maintenance	Fire Maintenance	Police Maintenance	Public Works Maintenance	Senior Center Maintenance	All Other Maintenance
3 Citywide Support A	\$3,541	\$1,552	\$1,496	\$99	\$342	\$427	\$1,452	\$648	\$24	\$606
3 Citywide Support B	3,266	1,440	1,382	91	316	395	1,341	599	22	560
Subtotal - 001-0110 City Commission	6,806	2,993	2,878	190	657	822	2,793	1,248	46	1,165
4 City Manager A	6,170	1,650	2,297	151	524	656	2,229	996	37	930
4 City Manager B	5,691	1,530	2,121	140	484	606	2,058	919	34	859
Subtotal - 001-0410 City Manager	11,861	3,181	4,418	291	1,009	1,262	4,287	1,915	70	1,789
5 AP	4,647	1,239	1,729	114	395	494	1,678	749	28	700
5 AR	152	40	57	4	13	16	55	24	1	23
5 Budget	4,046	1,092	1,509	99	345	431	1,465	654	24	611
5 General Accounting	3,066	828	1,144	75	261	327	1,110	496	18	463
5 CAFR/Audit	1,780	480	664	44	152	190	644	288	11	269
Subtotal - 001-0610 Finance	13,691	3,681	5,103	336	1,165	1,457	4,951	2,212	81	2,066
6 Purchasing	7,115	1,070	2,405	158	549	687	2,333	1,042	38	974
6 Insurance	1,783	268	603	40	138	172	585	261	10	244
Subtotal - 001-0620 Purchasing	8,898	1,339	3,007	198	686	859	2,918	1,303	48	1,217
7 Citywide	50,832	599	15,108	996	3,449	4,314	14,659	6,548	241	6,117
7 General Fund Depts Only	12,524	149	3,723	245	850	1,063	3,612	1,614	59	1,507
Subtotal - 001-0710 Non-departmental	63,356	748	18,831	1,241	4,299	5,376	18,271	8,162	300	7,624
8 Personnel Services	12,070	1,521	3,992	263	911	1,140	3,874	1,730	64	1,616
Subtotal - 001-0810 Human Resources	12,070	1,521	3,992	263	911	1,140	3,874	1,730	64	1,616
11 Legal Services	7,541	862	2,469	163	564	705	2,395	1,070	39	999
Subtotal - 001-1410 City Attorney	7,541	862	2,469	163	564	705	2,395	1,070	39	999
15 PW Management	0	280,369	82,359	5,428	18,801	23,514	79,912	35,697	1,314	33,344
Subtotal - 001-4545 Public Works	0	280,369	82,359	5,428	18,801	23,514	79,912	35,697	1,314	33,344
<b>Total Incoming</b>	<b>124,223</b>	<b>294,693</b>	<b>123,057</b>	<b>8,110</b>	<b>28,092</b>	<b>35,134</b>	<b>119,402</b>	<b>53,337</b>	<b>1,963</b>	<b>49,821</b>
<b>C. Total Allocated</b>		<b>\$1,772,048</b>	<b>\$520,540</b>	<b>\$34,308</b>	<b>\$118,833</b>	<b>\$148,621</b>	<b>\$505,077</b>	<b>\$225,618</b>	<b>\$8,304</b>	<b>\$210,746</b>
			29.38%	1.94%	6.71%	8.39%	28.50%	12.73%	0.47%	11.89%

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Full Cost Allocation Plan**

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**City Hall Maintenance Allocations**

**Dept:12 001-4547 Public Works Buildings**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 001-0110 City Commission	630	1.15%	\$4,984	\$0	\$4,984	\$0	\$4,984
4 001-0410 City Manager	2,009	3.66%	15,894	0	15,894	0	15,894
5 001-0610 Finance	1,768	3.22%	13,987	0	13,987	0	13,987
8 001-0810 Human Resources	1,215	2.21%	9,612	0	9,612	0	9,612
10 001-1210 City Clerk	2,154	3.93%	17,041	0	17,041	0	17,041
13 001-1810 Police	15,325	27.94%	121,240	0	121,240	28,179	149,419
14 001-3410 Information Technology	480	0.88%	3,797	0	3,797	883	4,680
15 001-4545 Public Works	11,982	21.84%	94,793	0	94,793	22,032	116,825
17 001-5555 Parks & Rec	584	1.06%	4,620	0	4,620	1,074	5,694
<b>33 140 CRA Trust (Operating)</b>	<b>231</b>	<b>0.42%</b>	<b>1,828</b>	<b>0</b>	<b>1,828</b>	<b>425</b>	<b>2,252</b>
35 191 Sr Center	17,000	30.99%	134,492	0	134,492	31,259	165,750
43 456 DEES O&M	1,078	1.97%	8,528	0	8,528	1,982	10,511
50 All Other (Senators office)	399	0.73%	3,157	0	3,157	734	3,890
<b>Subtotal</b>	<b>54,855</b>	<b>100.00%</b>	<b>433,973</b>	<b>0</b>	<b>433,973</b>	<b>86,566</b>	<b>520,540</b>
Direct Bills					0		0
<b>Total</b>					<b>\$433,973</b>		<b>\$520,540</b>

**Basis Units: Square Footage of Occupants by Dept/Div**

Source: Sq. Ft Data from the City

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**DEES Maintenance Allocations**

**Dept:12 001-4547 Public Works Buildings**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 456 DEES O&M	100	100.00%	\$28,602	\$0	\$28,602	\$5,705	\$34,308
<b>Subtotal</b>	100	100.00%	28,602	0	28,602	5,705	34,308
Direct Bills					0		0
<b>Total</b>					\$28,602		\$34,308

Basis Units: Direct to DEES  
Source: Direct



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Full Cost Allocation Plan**

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**Parks Maintenance Allocations**

Dept:12 001-4547 Public Works Buildings

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 001-5555 Parks & Rec	100	100.00%	\$99,071	\$0	\$99,071	\$19,762	\$118,833
<b>Subtotal</b>	100	100.00%	99,071	0	99,071	19,762	118,833
Direct Bills					0		0
<b>Total</b>					\$99,071		\$118,833

Basis Units: Direct to Parks  
Source: Direct

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**Fire Maintenance Allocations**

**Dept:12 001-4547 Public Works Buildings**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 001-2010 Fire	100	100.00%	\$123,905	\$0	\$123,905	\$24,716	\$148,621
<b>Subtotal</b>	100	100.00%	123,905	0	123,905	24,716	148,621
Direct Bills					0		0
<b>Total</b>					\$123,905		\$148,621

Basis Units: Direct to Fire  
Source: Direct

**City of Margate, Florida**  
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**Police Maintenance Allocations**

**Dept:12 001-4547 Public Works Buildings**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 001-1810 Police	100	100.00%	\$421,082	\$0	\$421,082	\$83,995	\$505,077
<b>Subtotal</b>	100	100.00%	421,082	0	421,082	83,995	505,077
Direct Bills					0		0
<b>Total</b>					\$421,082		\$505,077
Basis Units: Direct to Police							
Source: Direct							

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**Full Cost Allocation Plan**

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**Public Works Maintenance Allocations**

**Dept:12 001-4547 Public Works Buildings**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 001-4545 Public Works	100	100.00%	\$188,098	\$0	\$188,098	\$37,521	\$225,618
<b>Subtotal</b>	100	100.00%	188,098	0	188,098	37,521	225,618
Direct Bills					0		0
<b>Total</b>					<b>\$188,098</b>		<b>\$225,618</b>
Basis Units: Direct to Public Works							
Source: Direct							

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**Senior Center Maintenance Allocations**

**Dept:12 001-4547 Public Works Buildings**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 191 Sr Center	100	100.00%	\$6,923	\$0	\$6,923	\$1,381	\$8,304
<b>Subtotal</b>	100	100.00%	6,923	0	6,923	1,381	8,304
Direct Bills					0		0
<b>Total</b>					<b>\$6,923</b>		<b>\$8,304</b>

Basis Units: Direct to Fund 191  
Source: Direct

**City of Margate, Florida  
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**Allocation Summary**

**Dept:12 001-4547 Public Works Buildings**

Department	City Hall Maintenance	DEES Maintenance	Parks Maintenance	Fire Maintenance	Police Maintenance	Public Works Maintenance	Senior Center Maintenance	All Other Maintenance	Total
3 001-0110 City Commission	\$4,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,984
4 001-0410 City Manager	15,894	0	0	0	0	0	0	0	15,894
5 001-0610 Finance	13,987	0	0	0	0	0	0	0	13,987
8 001-0810 Human Resources	9,612	0	0	0	0	0	0	0	9,612
10 001-1210 City Clerk	17,041	0	0	0	0	0	0	0	17,041
13 001-1810 Police	149,419	0	0	0	505,077	0	0	0	654,496
14 001-3410 Information Technology	4,680	0	0	0	0	0	0	0	4,680
15 001-4545 Public Works	116,825	0	0	0	0	225,618	0	0	342,443
17 001-5555 Parks & Rec	5,694	0	118,833	0	0	0	0	0	124,527
18 001-2010 Fire	0	0	0	148,621	0	0	0	0	148,621
<b>33 140 CRA Trust (Operating)</b>	<b>2,252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,252</b>
35 191 Sr Center	165,750	0	0	0	0	0	8,304	0	174,055
43 456 DEES O&M	10,511	34,308	0	0	0	0	0	0	44,818
50 All Other (Senators office)	3,890	0	0	0	0	0	0	0	3,890
<b>Total</b>	<b>\$520,540</b>	<b>\$34,308</b>	<b>\$118,833</b>	<b>\$148,621</b>	<b>\$505,077</b>	<b>\$225,618</b>	<b>\$8,304</b>	<b>\$0</b>	<b>\$1,561,302</b>

## 001-1810 Police Nature and Extent of Services

The Police Department is a full service, accredited law enforcement agency responsible for protecting life and property; prevention and detection of crime; and enforcing applicable state law and local ordinances. The Police Department is comprised of three bureaus: Investigative Services, Field Services, and Support Services. Among the goals of the Police Department are to maintain public order within the jurisdiction and to proactively work to preserve and improve quality of life.

The costs associated with this office are distributed by the following functions:

**Background Checks** - Costs are allocated based on the number of background checks/investigations by Department/Division/Fund.

**Database Queries**- Costs are allocated based on the number of database queries by Department/Division/Fund.

**Fingerprinting & Interviews**- Costs are allocated based on the number of fingerprint scans by Department/Division/Fund.

**DEES**- Costs are allocated directly to DEES.

**Senior Center**- Costs are allocated directly to the Senior Center Fund 191.

**All Other Police Functions**- These costs are disallowed because they are not indirect.

**Recruiting & Training**-These costs are disallowed because they are not indirect.

**City of Margate, Florida  
Full Cost Allocation Plan**

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**A. Department Costs**

**Dept:13 001-1810 Police**

Description		Amount	General Admin	Background Checks	Database Queries	Fingerprinting & Interviews	DEES	Senior Center	All Other Police Functions	Recruiting & Training
<hr/>										
Personnel Costs										
Salaries	S1	12,082,148	22,956	43,496	8,458	8,458	7,249	3,625	11,985,491	2,416
<i>Salary % Split</i>			<i>.19%</i>	<i>.36%</i>	<i>.07%</i>	<i>.07%</i>	<i>.06%</i>	<i>.03%</i>	<i>99.20%</i>	<i>.02%</i>
Benefits	S	4,946,997	9,399	17,809	3,463	3,463	2,968	1,484	4,907,421	989
Subtotal - Personnel Costs		17,029,145	32,355	61,305	11,920	11,920	10,217	5,109	16,892,912	3,406
<hr/>										
Services & Supplies Cost										
Clothing & Wearing Apparel	P	0	0	0	0	0	0	0	0	0
Operating Expense	P	77,223	0	0	0	0	0	0	77,223	0
Other Expense/Clothing	S	33,793	64	122	24	24	20	10	33,523	7
Oper Exp Nat'l Night Out	P	14,043	0	0	0	0	0	0	14,043	0
Credit Card Pymnt Charges	S	583	1	2	0	0	0	0	578	0
Professional Scvs	S	116,810	222	421	82	82	70	35	115,876	23
Teletype	P	271,682	0	0	0	0	0	0	271,682	0
Oper Exp-Bank Fees	S	2,635	5	9	2	2	2	1	2,614	1
Travel & Per Diem	P	19,928	0	0	0	0	0	0	19,928	0
Communication Svcs	P	45,105	0	0	0	0	0	0	45,105	0
Postage & Printing	P	2,447	0	0	0	0	0	0	2,447	0
Rentals & Leases	P	76,142	0	0	0	0	0	0	76,142	0
Rentals & Leases HIDTA	P	11,407	0	0	0	0	0	0	11,407	0
Repair & Maint Equipment	P	141,588	0	0	0	0	0	0	141,588	0
Rep & Maint Office Equip	P	530	0	0	0	0	0	0	530	0
Repair & Maint Vehicles	P	44,351	0	0	0	0	0	0	44,351	0
Printing & Binding	S	5,289	10	19	4	4	3	2	5,247	1
Office Supplies	P	14,970	0	0	0	0	0	0	14,970	0
Operating Supplies Other	P	32,155	0	0	0	0	0	0	32,155	0
Oper Supplies Ammunition	P	52,649	0	0	0	0	0	0	52,649	0
Subscription & Membership	P	7,229	0	0	0	0	0	0	7,229	0
Education & Training	S	54,906	104	198	38	38	33	16	54,467	11
Tuition Reimb	S	20,978	40	76	15	15	13	6	20,810	4



**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

**Dept:13 001-1810 Police**

Description		Amount	General Admin	Background Checks	Database Queries	Fingerprinting & Interviews	DEES	Senior Center	All Other Police Functions	Recruiting & Training
Acquisition of Vehicles	P	674,618	0	0	0	0	0	0	674,618	0
Other Equipment	P	196,266	0	0	0	0	0	0	196,266	0
Software	S	9,037	17	33	6	6	5	3	8,965	2
Capital Lease	D	67,667	0	0	0	0	0	0	0	0
Donations	D	8,600	0	0	0	0	0	0	0	0
Cops & Kids	D	13,700	0	0	0	0	0	0	0	0
PD Homeless Outreach	S	411	1	1	0	0	0	0	408	0
Firing Range	P	0	0	0	0	0	0	0	0	0
Contract Svcs Other	P	0	0	0	0	0	0	0	0	0
Central Dispatch Lines	P	0	0	0	0	0	0	0	0	0
Oper Supp Red Light Camera	P	0	0	0	0	0	0	0	0	0
Regional 911 Broward Co	P	0	0	0	0	0	0	0	0	0
Regional 911 Broward Co	P	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		2,016,742	464	880	171	171	147	73	1,924,819	49
<b>Department Cost Total</b>		19,045,887	32,820	62,185	12,092	12,092	10,364	5,182	18,817,731	3,455
Adjustments to Cost										
Capital Lease	D	(67,667)	0	0	0	0	0	0	0	0
Donations	D	(8,600)	0	0	0	0	0	0	0	0
Cops & Kids	D	(13,700)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(89,967)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		18,955,920	32,820	62,185	12,092	12,092	10,364	5,182	18,817,731	3,455
General Admin Distribution			(32,820)	108	21	21	18	9	32,637	6
<b>Grand Total</b>		<b>\$18,955,920</b>		<b>\$62,293</b>	<b>\$12,112</b>	<b>\$12,112</b>	<b>\$10,382</b>	<b>\$5,191</b>	<b>\$18,850,368</b>	<b>\$3,461</b>
									not allocated	not allocated

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:13 001-1810 Police**

Department	First Incoming	Second Incoming	Background Checks	Database Queries	Fingerprinting & Interviews	DEES	Senior Center	All Other Police Functions	Recruiting & Training
1 City Hall Depreciation	\$38,432	\$0	\$126	\$25	\$25	\$21	\$11	\$38,218	\$7
Subtotal - Building Depreciation	38,432	0	126	25	25	21	11	38,218	7
2 City Hall Equipment Depreciation	12,917	0	42	8	8	7	4	12,845	2
2 Direct Department Equipment Depreciation	411,024	0	1,351	263	263	225	113	408,735	75
Subtotal - Equipment Depreciation	423,941	0	1,393	271	271	232	116	421,580	77
3 Citywide Support A	47,213	20,699	223	43	43	37	19	67,534	12
3 Citywide Support B	59,597	26,289	282	55	55	47	24	85,407	16
Subtotal - 001-0110 City Commission	106,810	46,988	505	98	98	84	42	152,941	28
4 City Manager A	82,276	22,009	343	67	67	57	29	103,704	19
4 City Manager B	103,855	27,930	433	84	84	72	36	131,051	24
Subtotal - 001-0410 City Manager	186,132	49,938	776	151	151	129	65	234,756	43
5 AP	19,487	5,197	81	16	16	14	7	24,547	5
5 AR	490	130	2	0	0	0	0	616	0
5 Grants	24,560	6,462	102	20	20	17	8	30,849	6
5 Budget	53,950	14,567	225	44	44	38	19	68,135	13
5 Fixed Assets	5,875	1,546	24	5	5	4	2	7,379	1
5 General Accounting	40,889	11,041	171	33	33	28	14	51,641	9
5 CAFR/Audit	23,730	6,407	99	19	19	17	8	29,969	6
Subtotal - 001-0610 Finance	168,981	45,350	704	137	137	117	59	213,137	39
6 Purchasing	11,550	1,737	44	8	8	7	4	13,213	2
6 Pcards	3,471	620	13	3	3	2	1	4,068	1
6 Fixed Assets Inventory	11,747	1,716	44	9	9	7	4	13,389	2
6 Insurance	2,894	435	11	2	2	2	1	3,311	1
Subtotal - 001-0620 Purchasing	29,662	4,509	112	22	22	19	9	33,981	6
7 Citywide	927,685	10,932	3,084	600	600	514	257	933,391	171
7 General Fund Depts Only	228,562	2,724	760	148	148	127	63	229,998	42
7 Direct Funds	6,048	68	20	4	4	3	2	6,083	1
7 Communications	6,064	74	20	4	4	3	2	6,104	1
Subtotal - 001-0710 Non-departmental	1,168,360	13,798	3,885	755	755	647	324	1,175,575	216
8 Personnel Services	220,281	27,760	815	158	158	136	68	246,659	45

**City of Margate, Florida  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:13 001-1810 Police**

Department	First Incoming	Second Incoming	Background Checks	Database Queries	Fingerprinting & Interviews	DEES	Senior Center	All Other Police Functions	Recruiting & Training
Subtotal - 001-0810 Human Resources	\$220,281	\$27,760	\$815	\$158	\$158	\$136	\$68	\$246,659	\$45
10 Agenda Support	11,757	6,885	61	12	12	10	5	18,538	3
10 Records Requests	34,913	15,880	167	32	32	28	14	50,510	9
10 Records Storage	9,052	3,673	42	8	8	7	3	12,654	2
Subtotal - 001-1210 City Clerk	55,721	26,439	270	52	52	45	22	81,702	15
11 Legal Services	100,558	11,499	368	72	72	61	31	111,434	20
Subtotal - 001-1410 City Attorney	100,558	11,499	368	72	72	61	31	111,434	20
12 City Hall Maintenance	121,240	28,179	491	95	95	82	41	148,587	27
12 Police Maintenance	421,082	83,995	1,660	323	323	277	138	502,265	92
Subtotal - 001-4547 Public Works Build	542,323	112,174	2,151	418	418	358	179	650,852	119
13 Background Checks *	0	17,638	0	0	0	0	0	17,638	0
13 Database Queries *	0	2,008	0	0	0	0	0	2,008	0
13 Fingerprinting & Interviews *	0	2,666	0	0	0	0	0	2,666	0
Subtotal - 001-1810 Police	0	22,312	0	0	0	0	0	22,312	0
14 Workstations	0	190,305	625	122	122	104	52	189,245	35
14 City Server Storage	0	151,718	499	97	97	83	42	150,873	28
14 Applications	0	15,066	50	10	10	8	4	14,982	3
Subtotal - 001-3410 Information Techn	0	357,089	1,173	228	228	196	98	355,100	65
<b>Total Incoming</b>	<b>3,041,200</b>	<b>717,854</b>	<b>12,280</b>	<b>2,388</b>	<b>2,388</b>	<b>2,047</b>	<b>1,023</b>	<b>3,738,247</b>	<b>682</b>
<b>C. Total Allocated</b>		<b>\$22,714,975</b>	<b>\$74,572</b>	<b>\$14,500</b>	<b>\$14,500</b>	<b>\$12,429</b>	<b>\$6,214</b>	<b>\$22,588,616</b>	<b>\$4,143</b>
			0.33%	0.06%	0.06%	0.05%	0.03%	99.44%	0.02%

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**Background Checks Allocations**

Dept:13 001-1810 Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 001-0410 City Manager	6	1.20%	\$867	\$0	\$867	\$0	\$867
5 001-0610 Finance	5	1.00%	723	0	723	0	723
9 001-1110 Development Services	1	0.20%	145	0	145	0	145
10 001-1210 City Clerk	6	1.20%	867	0	867	0	867
13 001-1810 Police	122	24.40%	17,638	0	17,638	0	17,638
15 001-4545 Public Works	2	0.40%	289	0	289	13	302
17 001-5555 Parks & Rec	188	37.60%	27,180	0	27,180	1,194	28,373
18 001-2010 Fire	6	1.20%	867	0	867	38	906
35 191 Sr Center	50	10.00%	7,229	0	7,229	317	7,546
43 456 DEES O&M	24	4.80%	3,470	0	3,470	152	3,622
49 All Other (City Volunteers)	90	18.00%	13,012	0	13,012	571	13,583
<b>Subtotal</b>	500	100.00%	72,287	0	72,287	2,286	74,572
Direct Bills					0		0
<b>Total</b>					<b>\$72,287</b>		<b>\$74,572</b>

Basis Units: # of Background Investigations by Dept/Div/Fund  
Source: FY 17 Background Investigations

**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**Database Queries Allocations**

**Dept:13 001-1810 Police**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 001-0410 City Manager	2	2.60%	\$365	\$0	\$365	\$0	\$365
5 001-0610 Finance	1	1.30%	183	0	183	0	183
10 001-1210 City Clerk	2	2.60%	365	0	365	0	365
13 001-1810 Police	11	14.29%	2,008	0	2,008	0	2,008
17 001-5555 Parks & Rec	47	61.04%	8,579	0	8,579	342	8,922
18 001-2010 Fire	2	2.60%	365	0	365	15	380
35 191 Sr Center	4	5.19%	730	0	730	29	759
43 456 DEES O&M	8	10.39%	1,460	0	1,460	58	1,519
<b>Subtotal</b>	<b>77</b>	<b>100.00%</b>	<b>14,056</b>	<b>0</b>	<b>14,056</b>	<b>444</b>	<b>14,500</b>
Direct Bills					0		0
<b>Total</b>					<b>\$14,056</b>		<b>\$14,500</b>

Basis Units: # of Database Queries by Dept/Div/Fund

Source: FY 17 Database Queries

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
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**Fingerprinting & Interviews Allocations**

**Dept:13 001-1810 Police**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 001-1810 Police	11	18.97%	\$2,666	\$0	\$2,666	\$0	\$2,666
17 001-5555 Parks & Rec	47	81.03%	11,390	0	11,390	444	11,834
<b>Subtotal</b>	58	100.00%	14,056	0	14,056	444	14,500
Direct Bills					0		0
<b>Total</b>					<b>\$14,056</b>		<b>\$14,500</b>

Basis Units: # of Fingerprint Scans by Dept/Div/Fund

Source: FY17 Fingerprint Scans

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**DEES Allocations**

**Dept:13 001-1810 Police**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 456 DEES O&M	100	100.00%	\$12,048	\$0	\$12,048	\$381	\$12,429
<b>Subtotal</b>	100	100.00%	12,048	0	12,048	381	12,429
Direct Bills					0		0
<b>Total</b>					\$12,048		\$12,429

Basis Units: Direct to DEES  
Source: Direct

**City of Margate, Florida  
Full Cost Allocation Plan**

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**Senior Center Allocations**

**Dept:13 001-1810 Police**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 191 Sr Center	100	100.00%	\$6,024	\$0	\$6,024	\$190	\$6,214
<b>Subtotal</b>	100	100.00%	6,024	0	6,024	190	6,214
Direct Bills					0		0
<b>Total</b>					<b>\$6,024</b>		<b>\$6,214</b>
Basis Units: Direct to Fund 191							
Source: Direct							



**City of Margate, Florida  
Full Cost Allocation Plan**

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**Allocation Summary**

**Dept:13 001-1810 Police**

Department	Background Checks	Database Queries	Fingerprinting & Interviews	DEES	Senior Center	All Other Police Functions	Recruiting & Training	Total
4 001-0410 City Manager	\$867	\$365	\$0	\$0	\$0	\$0	\$0	\$1,233
5 001-0610 Finance	723	183	0	0	0	0	0	905
9 001-1110 Development Services	145	0	0	0	0	0	0	145
10 001-1210 City Clerk	867	365	0	0	0	0	0	1,233
13 001-1810 Police	17,638	2,008	2,666	0	0	0	0	22,312
15 001-4545 Public Works	302	0	0	0	0	0	0	302
17 001-5555 Parks & Rec	28,373	8,922	11,834	0	0	0	0	49,130
18 001-2010 Fire	906	380	0	0	0	0	0	1,285
35 191 Sr Center	7,546	759	0	0	6,214	0	0	14,520
43 456 DEES O&M	3,622	1,519	0	12,429	0	0	0	17,570
49 All Other (City Volunteers)	13,583	0	0	0	0	0	0	13,583
<b>Total</b>	<b>\$74,572</b>	<b>\$14,500</b>	<b>\$14,500</b>	<b>\$12,429</b>	<b>\$6,214</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,216</b>

**001-3410 Information Technology  
Nature and Extent of Services**

The Information Technology Department provides timely expert support to City Departments that service the citizens and businesses of Margate. The Department supports network servers, client computers and over 400 end users across all City departments and component units. The Department's application support includes: Utility Billing, Building Permits, General Ledger, Business Licenses, Purchasing, Code Compliance, Land/Parcel Management, Police and Fire Records Management Systems, and Microsoft Office. The costs associated with this office are distributed by the following functions:

**Workstations** - Costs are allocated based on the number of workstations by Department/Division/Fund.

**City Server Storage-** Costs are allocated based on the GB of storage by Department/Division/Fund.

**Applications-** Costs are allocated based on the number of applications by Department/Division/Fund.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

Dept:14 001-3410 Information Technology

Description		Amount	General Admin	Workstations	City Server Storage	Applications
<hr/>						
Personnel Costs						
Salaries	S1	516,630	51,663	206,652	206,652	51,663
<i>Salary % Split</i>			<i>10.00%</i>	<i>40.00%</i>	<i>40.00%</i>	<i>10.00%</i>
Benefits	S	165,173	16,517	66,069	66,069	16,517
Subtotal - Personnel Costs		681,803	68,180	272,721	272,721	68,180
<hr/>						
Services & Supplies Cost						
Contract Svcs Professional	S	14,857	1,486	5,943	5,943	1,486
Travel & Per Diem	S	791	79	316	316	79
Communication Svcs	S	19,804	1,980	7,922	7,922	1,980
Rentals & Leases	S	1,784	178	714	714	178
Repair & Maint Svc	S	102,533	10,253	41,013	41,013	10,253
Operating Supplies Other	S	10,583	1,058	4,233	4,233	1,058
Subscription & Membership	S	998	100	399	399	100
Education & Training	S	331	33	132	132	33
Computer Equipment	S	17,787	1,779	7,115	7,115	1,779
City Web Refresh Project	S	16,769	1,677	6,708	6,708	1,677
Subtotal - Services & Supplies		186,237	18,624	74,495	74,495	18,624
<hr/>						
<b>Department Cost Total</b>		868,040	86,804	347,216	347,216	86,804
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
<b>Total Costs After Adjustments</b>		868,040	86,804	347,216	347,216	86,804
<hr/>						
General Admin Distribution			(86,804)	38,580	38,580	9,645
<hr/>						
<b>Grand Total</b>		<b>\$868,040</b>		<b>\$385,796</b>	<b>\$385,796</b>	<b>\$96,449</b>
<hr/>						

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

Dept:14 001-3410 Information Technology

Department	First Incoming	Second Incoming	Workstations	City Server Storage	Applications
1 City Hall Depreciation	\$1,204	\$0	\$535	\$535	\$134
Subtotal - Building Depreciation	1,204	0	535	535	134
2 City Hall Equipment Depreciation	405	0	180	180	45
2 Direct Department Equipment Depreciation	44,261	0	19,672	19,672	4,918
Subtotal - Equipment Depreciation	44,666	0	19,851	19,851	4,963
3 Citywide Support A	2,191	961	1,401	1,401	350
3 Citywide Support B	2,449	1,080	1,569	1,569	392
Subtotal - 001-0110 City Commission	4,640	2,041	2,970	2,970	742
4 City Manager A	3,819	1,021	2,151	2,151	538
4 City Manager B	4,268	1,148	2,407	2,407	602
Subtotal - 001-0410 City Manager	8,087	2,169	4,558	4,558	1,140
5 AP	1,403	374	790	790	197
5 AR	68	18	38	38	9
5 Budget	2,504	676	1,413	1,413	353
5 Fixed Assets	701	184	394	394	98
5 General Accounting	1,898	512	1,071	1,071	268
5 CAFR/Audit	1,101	297	622	622	155
Subtotal - 001-0610 Finance	7,674	2,062	4,327	4,327	1,082
6 Purchasing	1,753	264	896	896	224
6 Pcards	1,388	248	727	727	182
6 Fixed Assets Inventory	1,402	205	714	714	179
6 Insurance	439	66	225	225	56
Subtotal - 001-0620 Purchasing	4,983	783	2,562	2,562	641
7 Citywide	38,124	449	17,144	17,144	4,286
7 General Fund Depts Only	9,393	112	4,224	4,224	1,056
7 Communications	190	2	85	85	21
Subtotal - 001-0710 Non-departmental	47,707	564	21,454	21,454	5,363
8 Personnel Services	9,053	1,141	4,530	4,530	1,133

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

Dept:14 001-3410 Information Technology

Department	First Incoming	Second Incoming	Workstations	City Server Storage	Applications
Subtotal - 001-0810 Human Resources	\$9,053	\$1,141	\$4,530	\$4,530	\$1,133
10 Agenda Support	3,266	1,912	2,301	2,301	575
10 Records Requests	8,728	3,970	5,644	5,644	1,411
10 Records Storage	431	175	269	269	67
Subtotal - 001-1210 City Clerk	12,425	6,057	8,214	8,214	2,054
11 Legal Services	4,667	534	2,311	2,311	578
Subtotal - 001-1410 City Attorney	4,667	534	2,311	2,311	578
12 City Hall Maintenance	3,797	883	2,080	2,080	520
Subtotal - 001-4547 Public Works Build	3,797	883	2,080	2,080	520
14 Workstations	0	29,735	13,216	13,216	3,304
14 City Server Storage	0	10,344	4,598	4,598	1,149
14 Applications	0	37,665	16,740	16,740	4,185
Subtotal - 001-3410 Information Techn	0	77,744	34,553	34,553	8,638
<b>Total Incoming</b>	<b>148,903</b>	<b>93,977</b>	<b>107,947</b>	<b>107,947</b>	<b>26,987</b>
<b>C. Total Allocated</b>		<b>\$1,110,920</b>	<b>\$493,742</b>	<b>\$493,742</b>	<b>\$123,436</b>
			44.44%	44.44%	11.11%

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Workstations Allocations**

Dept:14 001-3410 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 001-0410 City Manager	5	1.64%	\$7,434	\$0	\$7,434	\$0	\$7,434
5 001-0610 Finance	16	5.26%	23,788	0	23,788	0	23,788
6 001-0620 Purchasing	4	1.32%	5,947	0	5,947	0	5,947
8 001-0810 Human Resources	7	2.30%	10,407	0	10,407	0	10,407
9 001-1110 Development Services	6	1.97%	8,921	0	8,921	0	8,921
10 001-1210 City Clerk	9	2.96%	13,381	0	13,381	0	13,381
13 001-1810 Police	128	42.11%	190,305	0	190,305	0	190,305
14 001-3410 Information Technology	20	6.58%	29,735	0	29,735	0	29,735
15 001-4545 Public Works	11	3.62%	16,354	0	16,354	4,215	20,569
18 001-2010 Fire	30	9.87%	44,603	0	44,603	11,496	56,098
19 001-2410 Building	14	4.61%	20,815	0	20,815	5,365	26,179
21 001-5556 Parks & Rec Special Activitie	13	4.28%	19,328	0	19,328	4,981	24,309
35 191 Sr Center	3	0.99%	4,460	0	4,460	1,150	5,610
43 456 DEES O&M	38	12.50%	56,497	0	56,497	14,561	71,058
<b>Subtotal</b>	304	100.00%	451,974	0	451,974	41,768	493,742
Direct Bills					0		0
<b>Total</b>					<b>\$451,974</b>		<b>\$493,742</b>

Basis Units: # of Workstations by Dept/Div/Fund

Source: FY 17 Workstations

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**City Server Storage Allocations**

**Dept:14 001-3410 Information Technology**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 001-0410 City Manager	10.00	3.81%	\$17,241	\$0	\$17,241	\$0	\$17,241
5 001-0610 Finance	31.00	11.83%	53,446	0	53,446	0	53,446
8 001-0810 Human Resources	8.00	3.05%	13,793	0	13,793	0	13,793
9 001-1110 Development Services	17.00	6.48%	29,309	0	29,309	0	29,309
10 001-1210 City Clerk	56.00	21.36%	96,548	0	96,548	0	96,548
11 001-1410 City Attorney	0.16	0.06%	269	0	269	0	269
13 001-1810 Police	88.00	33.57%	151,718	0	151,718	0	151,718
14 001-3410 Information Technology	6.00	2.29%	10,344	0	10,344	0	10,344
15 001-4545 Public Works	3.00	1.14%	5,172	0	5,172	2,724	7,896
18 001-2010 Fire	14.00	5.34%	24,137	0	24,137	12,712	36,849
19 001-2410 Building	3.00	1.14%	5,172	0	5,172	2,724	7,896
21 001-5556 Parks & Rec Special Activitie	6.00	2.29%	10,344	0	10,344	5,448	15,792
<b>33 140 CRA Trust (Operating)</b>	<b>10.00</b>	<b>3.81%</b>	<b>17,241</b>	<b>0</b>	<b>17,241</b>	<b>9,080</b>	<b>26,321</b>
35 191 Sr Center	2.00	0.76%	3,448	0	3,448	1,816	5,264
43 456 DEES O&M	8.00	3.05%	13,793	0	13,793	7,264	21,056
<b>Subtotal</b>	<b>262.16</b>	<b>100.00%</b>	<b>451,974</b>	<b>0</b>	<b>451,974</b>	<b>41,768</b>	<b>493,742</b>
Direct Bills					0		0
<b>Total</b>					<b>\$451,974</b>		<b>\$493,742</b>

**Basis Units: GB of Storage by Dept/Div/Fund**

Source: GB Storage

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Applications Allocations**

Dept:14 001-3410 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 001-0610 Finance	2	6.67%	\$7,533	\$0	\$7,533	\$0	\$7,533
6 001-0620 Purchasing	1	3.33%	3,766	0	3,766	0	3,766
8 001-0810 Human Resources	1	3.33%	3,766	0	3,766	0	3,766
10 001-1210 City Clerk	1	3.33%	3,766	0	3,766	0	3,766
13 001-1810 Police	4	13.33%	15,066	0	15,066	0	15,066
14 001-3410 Information Technology	10	33.33%	37,665	0	37,665	0	37,665
15 001-4545 Public Works	3	10.00%	11,299	0	11,299	2,848	14,147
18 001-2010 Fire	3	10.00%	11,299	0	11,299	2,848	14,147
19 001-2410 Building	1	3.33%	3,766	0	3,766	949	4,716
21 001-5556 Parks & Rec Special Activitie	1	3.33%	3,766	0	3,766	949	4,716
43 456 DEES O&M	3	10.00%	11,299	0	11,299	2,848	14,147
<b>Subtotal</b>	<b>30</b>	<b>100.00%</b>	<b>112,994</b>	<b>0</b>	<b>112,994</b>	<b>10,442</b>	<b>123,436</b>
Direct Bills					0		0
<b>Total</b>					<b>\$112,994</b>		<b>\$123,436</b>

Basis Units: # of Applications by Dept/Div/Fund  
Source: Applications



**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Allocation Summary**

**Dept: 14 001-3410 Information Technology**

Department	Workstations	City Server Storage	Applications	Total
4 001-0410 City Manager	\$7,434	\$17,241	\$0	\$24,674
5 001-0610 Finance	23,788	53,446	7,533	84,767
6 001-0620 Purchasing	5,947	0	3,766	9,713
8 001-0810 Human Resources	10,407	13,793	3,766	27,966
9 001-1110 Development Services	8,921	29,309	0	38,230
10 001-1210 City Clerk	13,381	96,548	3,766	113,695
11 001-1410 City Attorney	0	269	0	269
13 001-1810 Police	190,305	151,718	15,066	357,089
14 001-3410 Information Technology	29,735	10,344	37,665	77,744
15 001-4545 Public Works	20,569	7,896	14,147	42,613
18 001-2010 Fire	56,098	36,849	14,147	107,094
19 001-2410 Building	26,179	7,896	4,716	38,791
21 001-5556 Parks & Rec Special Activitie	24,309	15,792	4,716	44,817
33 140 CRA Trust (Operating)	0	26,321	0	26,321
35 191 Sr Center	5,610	5,264	0	10,874
43 456 DEES O&M	71,058	21,056	14,147	106,262
<b>Total</b>	<b>\$493,742</b>	<b>\$493,742</b>	<b>\$123,436</b>	<b>\$1,110,920</b>

**001-4545 Public Works Administration**  
**Nature and Extent of Services**

The Public Works Administration Division provides support and oversees general operations. The Administration Division plans, directs, and controls all financial aspects of the Public Works Department in accordance with City Administration. In addition, all inner-city transit reporting and oversight is handled through the Administration Division. The costs associated with this office are distributed by the following functions:

**PW Management** - Costs are allocated based on the number of FTE's by PW Divisions/Funds supervised.

**Direct Fund Support-** Costs are allocated based on weighted salary dollars of PW Administration staff.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

Dept:15 001-4545 Public Works

Description		Amount	General Admin	PW Management	Direct Fund Support
<b>Personnel Costs</b>					
Salaries	S1	263,440	0	165,625	97,815
Salary % Split			.00%	62.87%	37.13%
Benefits	S	106,998	0	67,270	39,728
Subtotal - Personnel Costs		370,438	0	232,894	137,544
<b>Services &amp; Supplies Cost</b>					
Other Exp Clothing	S	3,241	0	2,038	1,203
Prof Svc Medical	S	136	0	86	50
Prof Svc Other	S	4,350	0	2,735	1,615
Travel & Per Diem	S	3,929	0	2,470	1,459
Communication Svcs	S	19,382	0	12,185	7,197
Postage	S	7	0	4	3
Rentals & Leases	S	2,113	0	1,328	785
Office Equipment	S	114	0	72	42
Repair & Maint Svcs	S	9,859	0	6,198	3,661
Printing & Binding	S	38	0	24	14
Office Supplies	S	3,501	0	2,201	1,300
Subscription & Membership	S	1,232	0	775	457
Education & Training	S	1,976	0	1,242	734
Acquisition of Vehicles	S	5,180	0	3,257	1,923
Subtotal - Services & Supplies		55,058	0	34,615	20,443
<b>Department Cost Total</b>		425,496	0	267,509	157,987
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		425,496	0	267,509	157,987
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u>\$425,496</u>		<u>\$267,509</u>	<u>\$157,987</u>

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

Dept:15 001-4545 Public Works

Department	First Incoming	Second Incoming	PW Management	Direct Fund Support
1 City Hall Depreciation	\$30,049	\$0	\$18,892	\$11,157
Subtotal - Building Depreciation	30,049	0	18,892	11,157
2 City Hall Equipment Depreciation	10,099	0	6,349	3,750
2 Direct Department Equipment Depreciation	69,841	0	43,909	25,932
Subtotal - Equipment Depreciation	79,940	0	50,258	29,682
3 Citywide Support A	1,105	484	999	590
3 Citywide Support B	1,633	720	1,479	874
Subtotal - 001-0110 City Commission	2,738	1,205	2,479	1,464
4 City Manager A	1,926	515	1,535	906
4 City Manager B	2,845	765	2,270	1,341
Subtotal - 001-0410 City Manager	4,771	1,280	3,804	2,247
5 AP	579	155	461	273
5 AR	169	45	134	79
5 Budget	1,263	341	1,008	595
5 Fixed Assets	1,644	433	1,306	771
5 General Accounting	957	258	764	451
5 CAFR/Audit	555	150	443	262
Subtotal - 001-0610 Finance	5,167	1,381	4,117	2,432
6 Purchasing	1,444	217	1,044	617
6 Bids/RFPs	16,303	2,496	11,819	6,980
6 Pcards	2,083	372	1,543	911
6 Fixed Assets Inventory	3,287	480	2,369	1,399
6 Insurance	362	54	262	155
Subtotal - 001-0620 Purchasing	23,479	3,619	17,037	10,062
7 Citywide	25,416	300	16,167	9,548
7 General Fund Depts Only	6,262	75	3,984	2,353
7 Direct Funds	4,130	47	2,626	1,551
7 Communications	4,741	58	3,017	1,782
Subtotal - 001-0710 Non-departmental	40,549	479	25,794	15,234
8 Personnel Services	6,035	761	4,272	2,523

**City of Margate, Florida  
Full Cost Allocation Plan**

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6/5/2018

**B. Incoming Costs - (Default Spread Expense%)**

Dept:15 001-4545 Public Works

Department	First Incoming	Second Incoming	PW Management	Direct Fund Support
Subtotal - 001-0810 Human Resources	\$6,035	\$761	\$4,272	\$2,523
10 Agenda Support	5,225	3,060	5,209	3,076
10 Records Requests	4,888	2,223	4,471	2,640
10 Records Storage	948	385	838	495
Subtotal - 001-1210 City Clerk	11,061	5,668	10,518	6,212
11 Legal Services	2,354	269	1,649	974
Subtotal - 001-1410 City Attorney	2,354	269	1,649	974
12 City Hall Maintenance	94,793	22,032	73,448	43,377
12 Public Works Maintenance	188,098	37,521	141,846	83,772
Subtotal - 001-4547 Public Works Build	282,891	59,552	215,294	127,149
13 Background Checks	289	13	190	112
Subtotal - 001-1810 Police	289	13	190	112
14 Workstations	16,354	4,215	12,932	7,637
14 City Server Storage	5,172	2,724	4,964	2,932
14 Applications	11,299	2,848	8,894	5,253
Subtotal - 001-3410 Information Techn	32,826	9,787	26,791	15,822
<b>Total Incoming</b>	<b>522,149</b>	<b>84,014</b>	<b>381,095</b>	<b>225,068</b>
<b>C. Total Allocated</b>		<b>\$1,031,659</b>	<b>\$648,604</b>	<b>\$383,055</b>
			62.87%	37.13%

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**PW Management Allocations**

**Dept:15 001-4545 Public Works**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 001-4547 Public Works Buildings	8	47.06%	\$280,369	\$0	\$280,369	\$0	\$280,369
20 001-4551 Public Works Garage	9	52.94%	315,415	0	315,415	52,820	368,235
<b>Subtotal</b>	17	100.00%	595,784	0	595,784	52,820	648,604
Direct Bills					0		0
<b>Total</b>					<b>\$595,784</b>		<b>\$648,604</b>

Basis Units: FTE's by PW Divisions/Funds  
Source: FY 17 PW FTE's

**City of Margate, Florida  
Full Cost Allocation Plan**

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6/5/2018

**Direct Fund Support Allocations**

**Dept:15 001-4545 Public Works**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 001-9090 DEES Central Service	1,038.98	0.75%	\$2,656	\$0	\$2,656	\$235	\$2,892
18 001-2010 Fire	1,038.98	0.75%	2,656	0	2,656	235	2,892
25 111 Road	66,490.96	48.31%	169,994	0	169,994	15,071	185,065
33 140 CRA Trust (Operating)	519.49	0.38%	1,328	0	1,328	118	1,446
35 191 Sr Center	519.49	0.38%	1,328	0	1,328	118	1,446
42 445 Stormwater	68,017.90	49.42%	173,898	0	173,898	15,417	189,315
<b>Subtotal</b>	137,625.80	100.00%	351,861	0	351,861	31,194	383,055
Direct Bills					0		0
<b>Total</b>					<b>\$351,861</b>		<b>\$383,055</b>

**Basis Units: Weighted Salary Dollars**

Source: FY 17 PW Staff Salaries

City of Margate, Florida  
Full Cost Allocation Plan

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6/5/2018

Allocation Summary

Dept:15 001-4545 Public Works

Department	PW Management	Direct Fund Support	Total
12 001-4547 Public Works Buildings	\$280,369	\$0	\$280,369
16 001-9090 DEES Central Service	0	2,892	2,892
18 001-2010 Fire	0	2,892	2,892
20 001-4551 Public Works Garage	368,235	0	368,235
25 111 Road	0	185,065	185,065
33 140 CRA Trust (Operating)	0	1,446	1,446
35 191 Sr Center	0	1,446	1,446
42 445 Stormwater	0	189,315	189,315
<b>Total</b>	<b>\$648,604</b>	<b>\$383,055</b>	<b>\$1,031,659</b>



## **001-9090 DEES**

### **Nature and Extent of Services**

The Department of Environmental and Engineering Services (DEES) is responsible for the day-to-day operations of the City's utilities division (water and wastewater systems), engineering division, and the waste and recycling program. This organizational structure, implemented in 1988, has proven to be an effective blend of engineering and operational disciplines.

The Administration/Engineering Division is responsible for providing various utility support activities including planning, budgeting, personnel support, and procurement of equipment, materials, and operating supplies. The Division also assists with special public outreach and education projects for the water/wastewater utility system. The Division is responsible for managing the utility capital improvement program, National Pollutant Discharge Elimination System (NPDES) program, Community Rating System (CRS) program, City's geographic information system, waste and recycling programs, and overall City sustainability efforts. In addition, the Division is responsible for performing public and private development plan review, engineering inspections, utility locates, and overseeing all other municipal engineering related tasks. The costs associated with this office are distributed by the following functions:

**CRA-** Costs are allocated directly to the CRA Fund 140.

**DEES Engineering (GF) and Solid Waste (GF)-**Costs are compiled and allocated to DEES as a credit.

**All Other DEES-** These costs are disallowed because they are not indirect.

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

**Dept:16 001-9090 DEES Central Service**

Description		Amount	General Admin	Engineering Support GF	CRA Support	Solid Waste Support GF	DEES Credit for Engineering	All Other DEES
<b>Personnel Costs</b>								
Salaries	S1	1,096,779	0	382,227	53,194	0	0	661,358
Salary % Split			.00%	34.85%	4.85%	.00%	.00%	60.30%
Benefits	S	445,607	0	155,294	21,612	0	0	268,701
Subtotal - Personnel Costs		1,542,386	0	537,522	74,806	0	0	930,059
<b>Services &amp; Supplies Cost</b>								
Medical	S	1,332	0	464	65	0	0	803
Prof Svc-Engineering	S	9,442	0	3,291	458	0	0	5,694
Custodial	S	8,592	0	2,994	417	0	0	5,181
Contractual Svcs	S	11,953	0	4,166	580	0	0	7,208
Travel & Per Diem	S	34	0	12	2	0	0	21
Communication Svcs	S	31,274	0	10,899	1,517	0	0	18,858
Postage	S	4,745	0	1,654	230	0	0	2,861
Utility Svcs	S	33,467	0	11,663	1,623	0	0	20,181
Rentals & Leases	S	3,762	0	1,311	182	0	0	2,268
Rep & Maint Vehicles	S	70	0	24	3	0	0	42
Computers	S	1,913	0	667	93	0	0	1,154
Maint Bldg	S	16,091	0	5,608	780	0	0	9,703
Maint Geographic Info Sys	S	4,413	0	1,538	214	0	0	2,661
Printing & Binding	S	2,787	0	971	135	0	0	1,681
Gas, Oil & Coolant	S	2,565	0	894	124	0	0	1,547
Operating Supplies-Other	S	10,350	0	3,607	502	0	0	6,241
Subscription & Membership	S	5,158	0	1,798	250	0	0	3,110
Education & Training	S	799	0	278	39	0	0	482
Water Conservation Program	S	35,200	0	12,267	1,707	0	0	21,226
Utility Billing	S	0	0	0	0	0	0	0
Utility Svcs Water	S	0	0	0	0	0	0	0
DEES Engineering GF Credit	P	(601,627)	0	0	0	0	(601,627)	0
DEES Solid Waste GF Credit	P	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(417,680)	0	64,106	8,921	0	(601,627)	110,920
<b>Department Cost Total</b>		1,124,706	0	601,627	83,727	0	(601,627)	1,040,979
<b>Adjustments to Cost</b>								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		1,124,706	0	601,627	83,727	0	(601,627)	1,040,979
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		\$1,124,706		\$601,627	\$83,727	\$0	\$(601,627)	\$1,040,979
			not allocated			not allocated		not allocated

**City of Margate, Florida  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:16 001-9090 DEES Central Service**

Department	First Incoming	Second Incoming	Engineering Support GF	CRA Support	Solid Waste Support GF	DEES Credit for Engineering	All Other DEES
3 Citywide Support A	\$4,539	\$1,990	\$2,275	\$317	\$0	\$0	\$3,937
Subtotal - 001-0110 City Commission	4,539	1,990	2,275	317	0	0	3,937
4 City Manager A	7,909	2,116	3,494	486	0	0	6,045
Subtotal - 001-0410 City Manager	7,909	2,116	3,494	486	0	0	6,045
5 Budget	5,186	1,400	2,295	319	0	0	3,972
5 General Accounting	3,931	1,061	1,740	242	0	0	3,010
5 CAFR/Audit	2,281	616	1,010	141	0	0	1,747
Subtotal - 001-0610 Finance	11,398	3,078	5,045	702	0	0	8,729
6 Purchasing	1,822	274	730	102	0	0	1,264
6 Pcards	694	124	285	40	0	0	493
6 Insurance	457	69	183	25	0	0	317
Subtotal - 001-0620 Purchasing	2,973	467	1,199	167	0	0	2,074
11 Legal Services	9,667	1,105	3,754	522	0	0	6,496
Subtotal - 001-1410 City Attorney	9,667	1,105	3,754	522	0	0	6,496
15 Direct Fund Support	2,656	235	1,008	140	0	0	1,744
Subtotal - 001-4545 Public Works	2,656	235	1,008	140	0	0	1,744
<b>Total Incoming</b>	<b>39,141</b>	<b>8,991</b>	<b>16,774</b>	<b>2,334</b>	<b>0</b>	<b>0</b>	<b>29,023</b>
<b>C. Total Allocated</b>		<b>\$1,172,838</b>	<b>\$618,401</b>	<b>\$86,062</b>	<b>\$0</b>	<b>\$(601,627)</b>	<b>\$1,070,002</b>
			52.73%	7.34%		(51.30)%	91.23%

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**CRA Support Allocations**

**Dept:16 001-9090 DEES Central Service**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 140 CRA Trust (Operating)	100	100.00%	\$85,625	\$0	\$85,625	\$436	\$86,062
<b>Subtotal</b>	100	100.00%	85,625	0	85,625	436	86,062
Direct Bills					0		0
<b>Total</b>					\$85,625		\$86,062
Basis Units: Direct to the CRA Fund 140							
Source: Direct							

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
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**DEES Credit for Engineering and Solid Waste Allocations**

**Dept:16 001-9090 DEES Central Service**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 456 DEES O&M	100	100.00%	\$(601,627)	\$0	\$(601,627)	\$0	\$(601,627)
<b>Subtotal</b>	100	100.00%	(601,627)	0	(601,627)	0	(601,627)
Direct Bills					0		0
<b>Total</b>					\$(601,627)		\$(601,627)
Basis Units: Direct to DEES							
Source: Direct							

**City of Margate, Florida  
Full Cost Allocation Plan**

FY 2017  
6/5/2018

**Allocation Summary**

**Dept:16 001-9090 DEES Central Service**

Department	Engineering Support GF	CRA Support	Solid Waste Support GF	DEES Credit for Engineering	All Other DEES	Total
33 140 CRA Trust (Operating)	\$0	\$86,062	\$0	\$0	\$0	\$86,062
43 456 DEES O&M	0	0	0	(601,627)	0	(601,627)
<b>Total</b>	<b>\$0</b>	<b>\$86,062</b>	<b>\$0</b>	<b>\$(601,627)</b>	<b>\$0</b>	<b>\$(515,565)</b>

**001-5555 Parks and Recreation Admin**  
**Nature and Extent of Services**

The Parks and Recreation Administration Division provides advancement and implementation of department policy; management of public programs; and is responsible for business operations of all divisions within the Parks and Recreation Department. The Administration Division generates ideas, provides services, and supervises departmental operations. The costs associated with this office are distributed by the following functions:

**Senior Center-** Costs are allocated directly to the Senior Center Fund 191.

**CRA-** Costs are allocated directly to the CRA Fund 140.

**All Other Parks and Rec-** These costs are disallowed because they are not indirect.

**City of Margate, Florida**  
**Full Cost Allocation Plan**

FY 2017  
6/5/2018

**A. Department Costs**

**Dept:17 001-5555 Parks & Rec**

Description		Amount	General Admin	Senior Center Support	CRA Support	All Other Parks & Rec
Personnel Costs						
Salaries	S1	317,405	0	3,301	7,205	306,899
Salary % Split			.00%	1.04%	2.27%	96.69%
Benefits	S	113,694	0	1,182	2,581	109,931
Subtotal - Personnel Costs		431,099	0	4,483	9,786	416,830
Services & Supplies Cost						
Operating Expense	S	2,766	0	29	63	2,674
Other Exp/Clothing	S	843	0	9	19	815
Prof Svcs-Other	S	1,500	0	16	34	1,450
Travel & Per Diem	S	2,945	0	31	67	2,848
Communication Svcs	S	24,859	0	259	564	24,036
Rentals & Leases	S	10,187	0	106	231	9,850
Rep & Maint Svcs	S	2,965	0	31	67	2,867
Office Supplies	S	2,475	0	26	56	2,393
Subscription & Membership	S	3,921	0	41	89	3,791
Education & Training	S	1,308	0	14	30	1,265
Tree City USA	S	2,892	0	30	66	2,796
Subtotal - Services & Supplies		56,661	0	589	1,286	54,786
<b>Department Cost Total</b>		487,760	0	5,073	11,072	471,615
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		487,760	0	5,073	11,072	471,615
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$487,760</b>		<b>\$5,073</b>	<b>\$11,072</b>	<b>\$471,615</b>
						not allocated



**City of Margate, Florida**  
**Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:17 001-5555 Parks & Rec**

Department	First Incoming	Second Incoming	Senior Center Support	CRA Support	All Other Parks & Rec
1 City Hall Depreciation	\$1,465	\$0	\$15	\$33	\$1,416
Subtotal - Building Depreciation	1,465	0	15	33	1,416
2 City Hall Equipment Depreciation	492	0	5	11	476
2 Direct Department Equipment Depreciation	97,792	0	1,017	2,220	94,555
Subtotal - Equipment Depreciation	98,284	0	1,022	2,231	95,031
3 Citywide Support A	1,275	559	19	42	1,773
3 Citywide Support B	1,633	720	24	53	2,275
Subtotal - 001-0110 City Commission	2,908	1,279	44	95	4,048
4 City Manager A	2,221	594	29	64	2,722
4 City Manager B	2,845	765	38	82	3,491
Subtotal - 001-0410 City Manager	5,067	1,359	67	146	6,213
5 AP	552	147	7	16	677
5 AR	101	27	1	3	124
5 Budget	1,457	393	19	42	1,789
5 Fixed Assets	2,248	592	30	64	2,746
5 General Accounting	1,104	298	15	32	1,356
5 CAFR/Audit	641	173	8	18	787
Subtotal - 001-0610 Finance	6,104	1,630	80	176	7,478
6 Purchasing	1,066	160	13	28	1,185
6 Pcards	4,165	744	51	111	4,747
6 Fixed Assets Inventory	4,496	657	54	117	4,982
6 Insurance	267	40	3	7	297
Subtotal - 001-0620 Purchasing	9,994	1,601	121	263	11,211
7 Citywide	25,416	300	267	584	24,864
7 General Fund Depts Only	6,262	75	66	144	6,127
7 Communications	231	3	2	5	226
Subtotal - 001-0710 Non-departmental	31,909	377	336	733	31,217
8 Personnel Services	6,035	761	71	154	6,571

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:17 001-5555 Parks & Rec**

Department	First Incoming	Second Incoming	Senior Center Support	CRA Support	All Other Parks & Rec
Subtotal - 001-0810 Human Resources	\$6,035	\$761	\$71	\$154	\$6,571
10 Agenda Support	8,491	4,972	140	306	13,018
10 Records Requests	6,633	3,017	100	219	9,331
10 Records Storage	1,897	770	28	61	2,578
10 Advertising	560	721	13	29	1,239
Subtotal - 001-1210 City Clerk	17,581	9,481	281	614	26,166
11 Legal Services	2,715	310	31	69	2,925
Subtotal - 001-1410 City Attorney	2,715	310	31	69	2,925
12 City Hall Maintenance	4,620	1,074	59	129	5,506
12 Parks Maintenance	99,071	19,762	1,236	2,698	114,899
Subtotal - 001-4547 Public Works Build	103,691	20,836	1,295	2,827	120,405
13 Background Checks	27,180	1,194	295	644	27,434
13 Database Queries	8,579	342	93	203	8,627
13 Fingerprinting & Interviews	11,390	444	123	269	11,443
Subtotal - 001-1810 Police	47,149	1,981	511	1,115	47,504
<b>Total Incoming</b>	<b>332,901</b>	<b>39,615</b>	<b>3,874</b>	<b>8,456</b>	<b>360,186</b>
<b>C. Total Allocated</b>		<b>\$860,276</b>	<b>\$8,947</b>	<b>\$19,528</b>	<b>\$831,801</b>
			1.04%	2.27%	96.69%

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Full Cost Allocation Plan**

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**Senior Center Support Allocations**

Dept:17 001-5555 Parks & Rec

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 191 Sr Center	100	100.00%	\$8,535	\$0	\$8,535	\$412	\$8,947
<b>Subtotal</b>	100	100.00%	8,535	0	8,535	412	8,947
Direct Bills					0		0
<b>Total</b>					<b>\$8,535</b>		<b>\$8,947</b>
Basis Units: Direct to Fund 191							
Source: Direct							

**City of Margate, Florida  
Full Cost Allocation Plan**

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**CRA Support Allocations**

**Dept:17 001-5555 Parks & Rec**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 140 CRA Trust (Operating)	100	100.00%	\$18,629	\$0	\$18,629	\$899	\$19,528
<b>Subtotal</b>	100	100.00%	18,629	0	18,629	899	19,528
Direct Bills					0		0
<b>Total</b>					\$18,629		\$19,528
Basis Units: Direct to Fund 140							
Source: Direct							

**City of Margate, Florida  
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**Allocation Summary**

Dept:17 001-5555 Parks & Rec

Department	Senior Center Support	CRA Support	All Other Parks & Rec	Total
33 140 CRA Trust (Operating)	\$0	\$19,528	\$0	\$19,528
35 191 Sr Center	8,947	0	0	8,947
<b>Total</b>	<b>\$8,947</b>	<b>\$19,528</b>	<b>\$0</b>	<b>\$28,475</b>