

City of Cooper City, Florida

Full Cost Allocation Plan

Fiscal Year 2017



Based on Fiscal Year Ended Actual September 30, 2017

Final March 26, 2018



**516 North Adams Street
Tallahassee, Florida 32301
www.mgtconsulting.com**

City of Cooper City, Florida
Full Cost Allocation Plan
Fiscal Year Ended September 30, 2017 Actual

INTRODUCTION

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

A cost allocation plan is a governmental accounting report that documents the value of indirect costs provided by central service agencies to other government agencies. Indirect costs are costs:

- a) “incurred for a common or joint purpose benefiting more than one cost objective, and
- b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”¹

A central service agency is a unit of government that provides centralized services to other government agencies. For example, generally it would not be cost effective for each government agency to have its own payroll and accounting services. Usually, there is a centralized payroll and accounting office(s) that assist agencies within the government.

2 CFR Part 225 (more commonly known as Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local and Indian Tribal Governments) establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. Circular A-87 is a directive to the heads of Federal executive departments and agencies instructing them concerning the cost principles to be applied in cost-based awards to state, local, and Indian tribal governments. When a state, local, or Indian tribal government prepares a cost allocation plan in conformance with Circular A-87, Federal executive departments and agencies must accept the cost allocation plan as documentation of indirect costs, unless specific federal legislation exists to the contrary. Moreover, state or local agencies that act as a pass-through agent for federal departments and agencies must also accept the cost allocation plan as documentation of indirect costs.

This cost allocation plan is prepared for internal City use only and is known as a full cost allocation plan. Because it is not intended to be used in the recovery of Federal or state resources, the plan does not have to following Circular A-87. This plan has been prepared using generally accepted cost accounting principles and procedures. Consequently, costs not eligible for allocation under Federal principles may be allocated in the full-cost plan. The resulting allocations are more representative of the full costs the City incurs when providing central services to other City agencies.

¹ 2 CFR Part 225 (Office of Management and Budget (OMB) Circular A-87, “Cost Principles for State, Local and Indian Tribal Governments,” Attachment A, F.1.)

CITY OF COOPER CITY, FLORIDA

FULL COST ALLOCATION PLAN

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CITY OF COOPER CITY, FLORIDA



SECTION 1

CERTIFICATE BY CITY OFFICIAL AND TABLE OF ORGANZATION



City of Cooper City, 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:

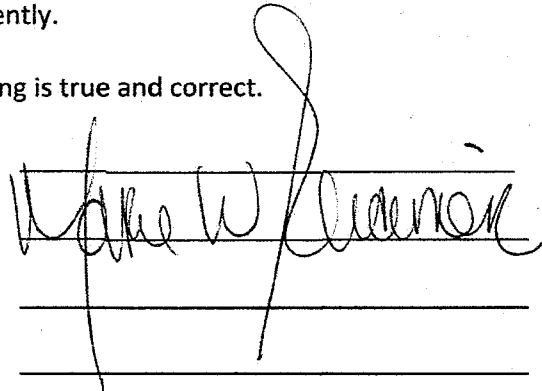
(1) All costs included in this proposal based on Fiscal Year Ended September 30, 2017, dated March 26, 2018 to establish cost allocations or billings are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" 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.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal 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:

Signature:

A handwritten signature in black ink, appearing to read "Mike W. Anderson", is written over a set of three horizontal lines. The signature is fluid and cursive.

Name of Official:

Title:

Date of Execution:



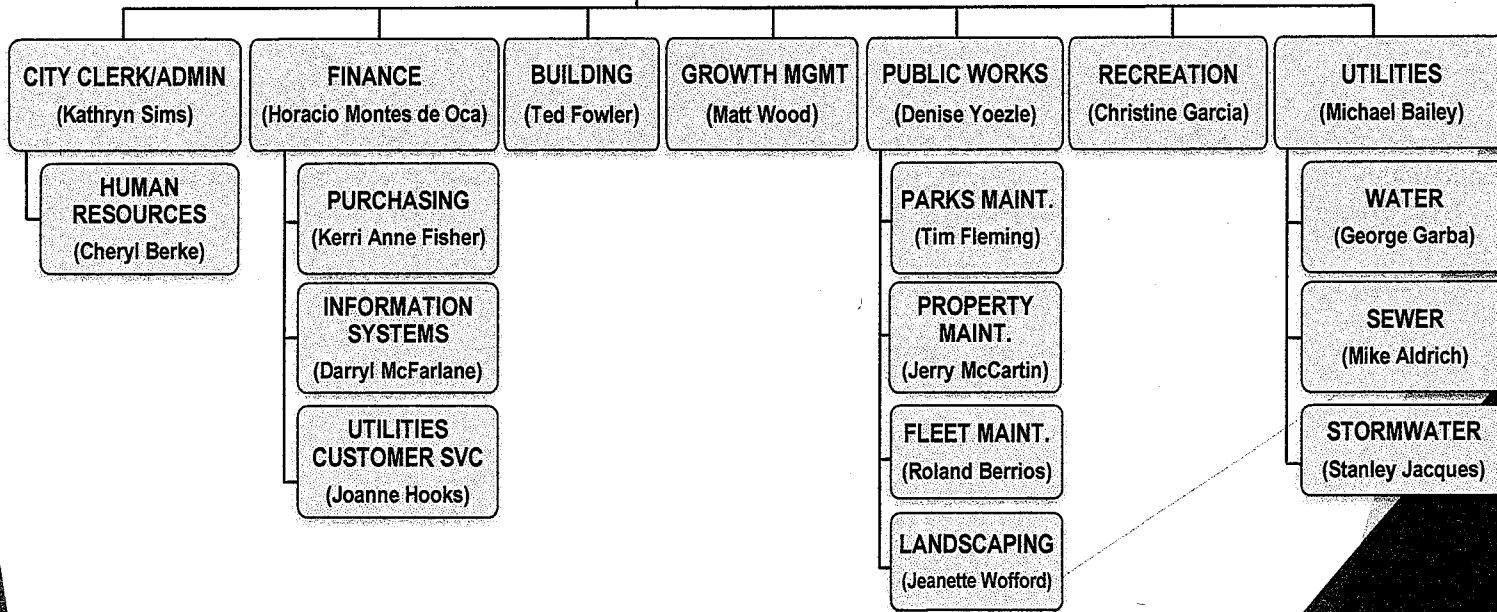
ORGANIZATIONAL CHART

COOPER CITY RESIDENTS

CITY COMMISSION

CITY MANAGER
(Bruce Loucks)

CITY ATTORNEY
(Law Offices of Weiss, Serota,
Helfman, Cole & Bierman)



CITY OF COOPER CITY, FLORIDA



SECTION 2

READING THE COST ALLOCATION PLAN

AND

METHODOLOGY

City of Cooper City, Florida
Full Cost Allocation Plan
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READING THE COST ALLOCATION PLAN

Overview

The 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 Finance, Administration and Legal.

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.
- Distribute, or allocate, the allowable expenditures of the City departments that provide support to other City departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

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 Finance Office supports the City Clerk's Department by providing fiscal and budget over-site and payroll services. The City Clerk's Department, however, also supports Finance by providing human resources 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.



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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 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 City allocating department to every City 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 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.

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SECTION 3

COST ALLOCATION PLAN

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



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SECTION 3

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**Cooper City, Florida
Full Cost Allocation Plan**

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SECTION 3

COST ALLOCATION PLAN

- **Summary Schedule**

**Cooper City, Florida
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Summary Schedule

Department	180 Boards & Committees	211 Building	212 Growth Management	213 Code Enforcement	314 Parks	510 Police	610 Fire	710 Recreation	FD 002-211 Bldg Inspections-Bldg	FD 106-510 Police Confiscation
1 Building Depreciation	\$0	\$25,843	\$7,381	\$0	\$0	\$133,521	\$69,756	\$166,044	\$0	\$0
2 Equipment Depreciation	0	4,691	1,714	0	0	0	0	0	0	0
3 190 Non-Departmental	0	45,987	12,040	0	43,235	24,910	24,910	48,227	0	0
4 120 City Clerk	0	30,682	7,670	0	42,187	0	0	30,682	0	0
5 110 Administration	328	0	9,883	477	44,774	16,074	12,714	39,311	22,444	484
6 100 City Commission	0	0	21,537	0	0	0	0	10,769	0	0
7 130 Finance	1,888	74,428	31,925	1,919	104,346	5,706	2,973	98,452	15,543	335
8 150 Legal	0	0	0	10,504	0	0	104,090	0	0	0
9 312 Property Maintenance	0	56,894	16,250	0	0	205,968	106,169	298,914	0	0
10 311 PW Admin	0	0	0	0	602,751	0	0	0	0	0
11 316 Fleet Svcs	0	62,782	41,854	0	146,490	0	0	146,490	0	0
12 FD 103-313 Road & Bridge-Streets Ma	0	0	0	0	192,047	15,734	10,289	0	0	0
Total Current Allocations	\$2,215	\$301,305	\$150,256	\$12,901	\$1,175,831	\$401,914	\$330,901	\$838,888	\$37,987	\$820

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Department	FD 200-200 Debt Service- General Debt	FD 300-130 Capital Projects- Finance	FD 300-190 Capital Projects-Non Departmental	FD 300-311 Capital Projects-PW Admin	FD 300-312 Capital Projects- Property Maint	FD 300-314 Capital Projects- Parks	FD 300-510 Capital Projects- Police	FD 300-710 Capital Projects- Recreation	FD 400-810 Parking Lot- Parking Facilities	FD 440 Stormwater Utility
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 190 Non-Departmental	0	0	0	0	0	0	0	0	7,730	3,799
4 120 City Clerk	0	0	0	0	0	0	0	0	0	3,835
5 110 Administration	0	0	0	0	0	0	0	0	1,768	5,097
6 100 City Commission	0	0	0	0	0	0	0	0	0	0
7 130 Finance	0	74	9,260	13,092	15,015	19,080	1,549	15,583	23,763	7,862
8 150 Legal	0	0	0	0	0	0	0	0	0	0
9 312 Property Maintenance	0	0	0	0	0	0	0	0	0	0
10 311 PW Admin	0	0	0	0	0	0	0	0	23,799	0
11 316 Fleet Svcs	0	0	0	0	0	0	0	0	0	0
12 FD 103-313 Road & Bridge-Streets Ma	0	0	0	0	0	0	0	0	9,196	341,392
Total Current Allocations	\$0	\$74	\$9,260	\$13,092	\$15,015	\$19,080	\$1,549	\$15,583	\$66,255	\$361,985

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Department	FD 450-910 Water & Sewer Utility- Water Distribution	FD 450-911 Water & Sewer Utility- Water Plant	FD 450-930 Water & Sewer Utility- Wastewater Transmission	FD 450-931 Water & Sewer Utility- Wastewater Plant	FD 450-940 Water & Sewer Utility- Customer Service	FD 450-950 Water & Sewer Utility- Water & Wastewater Admin	FD 452 Renewal & Replacement	FD 453-910 Capital Improvement- Water Distribution	FD 453-911 Capital Improvement- Water Plant	FD 653 Pension- Police
1 Building Depreciation	\$0	\$0	\$0	\$0	\$14,771	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 190 Non-Departmental	30,396	30,396	26,596	22,797	21,951	50,205	0	0	0	0
4 120 City Clerk	30,682	30,682	26,847	23,011	11,506	19,176	0	0	0	0
5 110 Administration	39,670	41,350	26,399	33,460	10,124	40,922	6,080	0	0	2,005
6 100 City Commission	0	0	0	0	0	156,147	0	0	0	0
7 130 Finance	82,690	74,665	63,990	54,886	237,709	117,940	4,211	3	12,297	278
8 150 Legal	0	0	0	0	0	33,724	0	0	0	64,524
9 312 Property Maintenance	0	0	0	0	32,519	0	0	0	0	0
10 311 PW Admin	0	0	0	0	0	0	0	0	0	0
11 316 Fleet Svcs	0	0	0	0	0	189,465	0	0	0	0
12 FD 103-313 Road & Bridge-Streets Ma	0	8,651	0	8,651	0	0	0	0	0	0
Total Current Allocations	\$183,437	\$185,743	\$143,831	\$142,806	\$328,580	\$607,580	\$10,291	\$3	\$12,297	\$66,806

**Cooper City, Florida
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Department	FD 654 Pension-Fire	FD 655 Pension- General	FD 656 Pension- Managerial	FD 901 General Fixed Assets	FD 800	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417,316
2 Equipment Depreciation	0	0	0	0	0	0	0	6,405
3 190 Non-Departmental	0	0	0	0	0	0	0	393,180
4 120 City Clerk	0	0	0	0	0	0	0	256,960
5 110 Administration	1,468	60,068	7,375	0	0	0	0	422,273
6 100 City Commission	0	0	0	0	0	0	0	188,453
7 130 Finance	203	41,598	5,107	0	26,532	12,180	0	1,177,082
8 150 Legal	45,167	0	0	0	0	0	0	258,009
9 312 Property Maintenance	0	0	0	0	0	0	0	716,714
10 311 PW Admin	0	0	0	0	0	0	0	626,549
11 316 Fleet Svcs	0	0	0	0	0	0	0	587,081
12 FD 103-313 Road & Bridge-Streets Ma	0	0	0	0	0	0	0	585,959
Total Current Allocations	\$46,837	\$101,666	\$12,482	\$0	\$26,532	\$12,180	\$0	\$5,635,981

CITY OF COOPER CITY, FLORIDA



SECTION 3

COST ALLOCATION PLAN

- **Detail Schedule**



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**Building Depreciation
Nature and Extent of Services**

Cooper City owns and maintains various buildings throughout the City. The City is permitted to claim building depreciation. Building depreciation is allocated to the departments in each building based on the occupied square footage.

City Hall- Costs are allocated to the departments/divisions housed in City Hall based on the amount of square footage occupied.

Public Works Buildings-Costs are directly allocated to Public Works Administration.

Community Center-Costs are directly allocated to Recreation.

Fleet Services-Costs are directly allocated to Fleet.

Recreation Buildings-Costs are directly allocated to Recreation.

Pool & Tennis-Costs are directly allocated to Recreation.

Police-Costs are directly allocated to Police.

Fire-Costs are directly allocated to Fire.

**Cooper City, Florida
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Dept:1 Building Depreciation

A. Department Costs

Description	Amount	General Admin	City Hall Depreciation	PW Buildings	Community Center	Fleet Services	Recreation Bldgs	Pool & Tennis Bldgs	Police	
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	
Benefits	S	0	0	0	0	0	0	0	0	
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	
Services & Supplies Cost										
Bldg Depreciation	P	557,492	0	118,975	38,805	58,091	30,391	65,926	42,027	133,521
Subtotal - Services & Supplies		557,492	0	118,975	38,805	58,091	30,391	65,926	42,027	133,521
Department Cost Total		557,492	0	118,975	38,805	58,091	30,391	65,926	42,027	133,521
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	
Total Costs After Adjustments		557,492	0	118,975	38,805	58,091	30,391	65,926	42,027	133,521
General Admin Distribution			0	0	0	0	0	0	0	
Grand Total		<u>\$557,492</u>		<u>\$118,975</u>	<u>\$38,805</u>	<u>\$58,091</u>	<u>\$30,391</u>	<u>\$65,926</u>	<u>\$42,027</u>	<u>\$133,521</u>

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Fire
<hr/>			
Personnel Costs			
Salaries	S	0	0
<i>Salary % Split</i>			<i>.00%</i>
Benefits	S	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0
Services & Supplies Cost			
Bldg Depreciation	P	557,492	69,756
Subtotal - Services & Supplies		<hr/> 557,492	<hr/> 69,756
Department Cost Total		557,492	69,756
Adjustments to Cost			
Subtotal - Adjustments		<hr/> 0	<hr/> 0
Total Costs After Adjustments		557,492	69,756
General Admin Distribution			0
Grand Total		<hr/> <hr/> \$557,492	<hr/> <hr/> \$69,756

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

No Indirect Costs

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**Cooper City, Florida
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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
4 120 City Clerk	2,196	15.52%	\$18,462	\$0	\$18,462	\$0	\$18,462
5 110 Administration	1,318	9.31%	11,080	0	11,080	0	11,080
6 100 City Commission	1,415	10.00%	11,896	0	11,896	0	11,896
7 130 Finance	3,514	24.83%	29,542	0	29,542	0	29,542
14 211 Building	3,074	21.72%	25,843	0	25,843	0	25,843
15 212 Growth Management	878	6.20%	7,381	0	7,381	0	7,381
37 FD 450-940 Water & Sewer Utility-Cust	1,757	12.42%	14,771	0	14,771	0	14,771
Subtotal	14,152	100.00%	118,975	0	118,975	0	118,975
Direct Bills					0		0
Total					\$118,975		\$118,975

Basis Units: Square Footage of Occupants by Department
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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PW Buildings Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 311 PW Admin	100	100.00%	\$38,805	\$0	\$38,805	\$0	\$38,805
Subtotal	100	100.00%	38,805	0	38,805	0	38,805
Direct Bills					0		0
Total					\$38,805		\$38,805

Basis Units: Direct to PW
Source:

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Community Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 710 Recreation	100	100.00%	\$58,091	\$0	\$58,091	\$0	\$58,091
Subtotal	100	100.00%	58,091	0	58,091	0	58,091
Direct Bills					0		0
Total					\$58,091		\$58,091

Basis Units: Direct to Recreation
Source:

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Fleet Services Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 316 Fleet Svcs	100	100.00%	\$30,391	\$0	\$30,391	\$0	\$30,391
Subtotal	100	100.00%	30,391	0	30,391	0	30,391
Direct Bills					0		0
Total					\$30,391		\$30,391

Basis Units: Direct to Fleet
Source:

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Recreation Bldgs Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 710 Recreation	100	100.00%	\$65,926	\$0	\$65,926	\$0	\$65,926
Subtotal	100	100.00%	65,926	0	65,926	0	65,926
Direct Bills					0		0
Total					\$65,926		\$65,926

Basis Units: Direct to Recreation
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:1 Building Depreciation

Pool & Tennis Bldgs Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 710 Recreation	100	100.00%	\$42,027	\$0	\$42,027	\$0	\$42,027
Subtotal	100	100.00%	42,027	0	42,027	0	42,027
Direct Bills					0		0
Total					\$42,027		\$42,027

Basis Units: Direct to Recreation
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:1 Building Depreciation

Allocation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 510 Police	100	100.00%	\$133,521	\$0	\$133,521	\$0	\$133,521
Total	100	100.00%	133,521	0	133,521	0	133,521
Direct Bills					0		0
					\$133,521		\$133,521

Units: Direct to Police
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**Cooper City, Florida
Full Cost Allocation Plan**

FY 20
3/26/20

Dept:1 Building Depreciatio

Fire Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 610 Fire	100	100.00%	\$69,756	\$0	\$69,756	\$0	\$69,756
Subtotal	100	100.00%	69,756	0	69,756	0	69,756
Direct Bills					0		0
Total					\$69,756		\$69,756

Basis Units: Direct to Fire
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall Depreciation	PW Buildings	Community Center	Fleet Services	Recreation Bldgs	Pool & Tennis Bldgs	Police	Fire	Total
4 120 City Clerk	\$18,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,462
5 110 Administration	11,080	0	0	0	0	0	0	0	11,080
6 100 City Commission	11,896	0	0	0	0	0	0	0	11,896
7 130 Finance	29,542	0	0	0	0	0	0	0	29,542
10 311 PW Admin	0	38,805	0	0	0	0	0	0	38,805
11 316 Fleet Svcs	0	0	0	30,391	0	0	0	0	30,391
14 211 Building	25,843	0	0	0	0	0	0	0	25,843
15 212 Growth Management	7,381	0	0	0	0	0	0	0	7,381
18 510 Police	0	0	0	0	0	0	133,521	0	133,521
19 610 Fire	0	0	0	0	0	0	0	69,756	69,756
20 710 Recreation	0	0	58,091	0	65,926	42,027	0	0	166,044
37 FD 450-940 Water & Sewer Utility-Cust	14,771	0	0	0	0	0	0	0	14,771
Total	\$118,975	\$38,805	\$58,091	\$30,391	\$65,926	\$42,027	\$133,521	\$69,756	\$557,492

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

**Equipment Depreciation
Nature and Extent of Services**

The city is permitted to charge depreciation for equipment purchased by departments that provide central services to other departments. The charge is computed based on the depreciation expense taken from the Depreciation Expense Report. Equipment depreciation has been allocated to the departments based on the depreciation expense and directly assigned.



Cooper City, Florida
Full Cost Allocation Plan

FY 2017
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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost				
Equipment Depreciation	P	258,850	0	258,850
Subtotal - Services & Supplies		<u>258,850</u>	<u>0</u>	<u>258,850</u>
Department Cost Total		258,850	0	258,850
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		258,850	0	258,850
General Admin Distribution			0	0
Grand Total		<u><u>\$258,850</u></u>		<u><u>\$258,850</u></u>

**Cooper City, 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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**Cooper City, Florida
Full Cost Allocation Plan**

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Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 190 Non-Departmental	79,184	30.59%	\$79,184	\$0	\$79,184	\$0	\$79,184
4 120 City Clerk	2,827	1.09%	2,827	0	2,827	0	2,827
5 110 Administration	2,926	1.13%	2,926	0	2,926	0	2,926
6 100 City Commission	328	0.13%	328	0	328	0	328
7 130 Finance	68,958	26.64%	68,958	0	68,958	0	68,958
10 311 PW Admin	66,934	25.86%	66,934	0	66,934	0	66,934
11 316 Fleet Svcs	31,288	12.09%	31,288	0	31,288	0	31,288
14 211 Building	4,691	1.81%	4,691	0	4,691	0	4,691
15 212 Growth Management	1,714	0.66%	1,714	0	1,714	0	1,714
Subtotal	258,850	100.00%	258,850	0	258,850	0	258,850
Direct Bills					0		0
Total					\$258,850		\$258,850

Basis Units: Actual Depreciation by GF Depts
Source:

Cooper City, Florida
Full Cost Allocation Plan

FY 2017
3/26/2018

Dept:2 Equipment Depreciation

Allocation Summary

Department	Equipment Depreciation	Total
3 190 Non-Departmental	\$79,184	\$79,184
4 120 City Clerk	2,827	2,827
5 110 Administration	2,926	2,926
6 100 City Commission	328	328
7 130 Finance	68,958	68,958
10 311 PW Admin	66,934	66,934
11 316 Fleet Svcs	31,288	31,288
14 211 Building	4,691	4,691
15 212 Growth Management	1,714	1,714
Total	\$258,850	\$258,850

**190 Non-Departmental
Nature and Extent of Services**

Non-departmental expenditures are generally defined as obligations that are not directly attributable to one particular department or activity. Although costs sometimes can be divided into personnel and non-personnel expenditures, it is more appropriate to characterize them as overhead or “costs of doing business.” For example, items that the City must continue to fund in order to operate (the purchase of insurance), or where a long-standing financial commitment exists, such as contributions to local non-profit agencies, are included in this cost center. These costs are allocated to receiving departments, as follows:

- **Fringe Benefits** represents the costs associated with Unemployment Comp and Medical benefits, and has been allocated based up the number of full time employees per department / division. FICA, retirement, and group insurance for retired and/or former employees, in the upcoming fiscal year will be budgeted directly in departments, and therefore, the costs are not allocated in this cost allocation plan.
- **Professional Services** represents costs associated with webcasting commission meetings, Pension Counsel, and Recording Fees. These costs have been allocated to the City Commission and Finance department based upon the actual budgeted expense of each service.
- **City Hall** represents costs associated with Insurance Appraisals, Electricity, and Water & Sewer expenses. These costs have been allocated to City Hall departments based upon the occupied square footage of each department in City Hall.

Cooper City, Florida
Full Cost Allocation Plan

FY 2017
3/26/2018

190 Non-Departmental Continued
Nature and Extent of Services

- **Postage - Parking** represents postage costs associated with the Parking Fund. These costs have been allocated directly to the Parking Fund.
- **Postage - General** represents costs associated with monthly equipment rental, box fees, and permit fees in General Fund departments. These costs have been allocated based upon the number of full time employees per Department / Division in those affected departments.
- **Contingency** costs represent an annual amount the city budgets for contingencies. These costs have been allocated based upon the expenditures per Department / Division, excluding Police, Fire, and Code Enforcement.
- **Contracts & Supplies** represents costs associated with maintenance contracts and supplies for certain departments occupying City Hall. These costs have been allocated based upon the number of full time employees in the Clerk, Finance, Administration, Commission, and Customer Services Departments.
- **Phone** represents costs associated with monthly service and equipment rental. These costs have been allocated based upon the number of telephone extensions per Department / Division for City Hall and Recreation only. Other departments pay these costs directly and, therefore, do not receive an allocation through the cost allocation plan.



Cooper City, Florida
Full Cost Allocation Plan

FY 2017
3/26/2018

190 Non-Departmental Continued
Nature and Extent of Services

- **Liability General City Hall**-Represents costs associated with general liability insurance premiums. These costs have been allocated based upon the square footage of occupants in City Hall.
- **Liability Recreation**-These costs have been allocated directly to Recreation.
- **Liability PW**-These costs have been allocated directly to PW.
- **Liability Public Safety**-These costs have been allocated directly to Police and Fire.
- **Liability Utilities**-These costs have been allocated directly Utilities.
- **PR – General**- represents costs associated with Public Relations, including newsletters and certificates. These costs have been allocated based upon the number of full time employees per Department / Division.

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

A. Department Costs

Dept:3 190 Non-Departmental

Description		Amount	General Admin	Fringe Benefits	Professional Svcs	City Hall	Postage-Parking	Postage-General	Contingency	Contracts & Supplies
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Benefits Retirement	P	250,000	0	250,000	0	0	0	0	0	0
Public Relations	P	46,602	0	0	0	0	0	0	0	0
Insurance Liability	P	111,905	0	0	0	0	0	0	0	0
Prog Exp School Assistance	D	12,669	0	0	0	0	0	0	0	0
Donations	D	94,830	0	0	0	0	0	0	0	0
Maintenance Contracts	P	18,995	0	0	0	0	0	0	0	18,995
Supplies-Office	P	2,235	0	0	0	0	0	0	0	2,235
Postage	P	12,442	0	0	0	0	6,221	6,221	0	0
Prof Svcs-Misc	P	7,869	0	0	7,869	0	0	0	0	0
Utilities-Telephone	P	12,081	0	0	0	0	0	0	0	0
Utilities-Electricity	P	19,995	0	0	0	19,995	0	0	0	0
Utilities-Water & Sewer	P	7,465	0	0	0	7,465	0	0	0	0
Capital Outlay	D	17,678	0	0	0	0	0	0	0	0
Transfers	D	2,494,576	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		3,109,342	0	250,000	7,869	27,460	6,221	6,221	0	21,230
Department Cost Total		3,109,342	0	250,000	7,869	27,460	6,221	6,221	0	21,230
Adjustments to Cost										
Prog Exp School Assistance	D	(12,669)	0	0	0	0	0	0	0	0
Donations	D	(94,830)	0	0	0	0	0	0	0	0
Capital Outlay	D	(17,678)	0	0	0	0	0	0	0	0
Transfers	D	(2,494,576)	0	0	0	0	0	0	0	0

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

A. Department Costs

Dept:3 190 Non-Departmental

Description	Amount	General Admin	Fringe Benefits	Professional Svcs	City Hall	Postage-Parking	Postage-General	Contingency	Contracts & Supplies
Subtotal - Adjustments	(2,619,753)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	489,589	0	250,000	7,869	27,460	6,221	6,221	0	21,230
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$489,589		\$250,000	\$7,869	\$27,460	\$6,221	\$6,221	\$0	\$21,230

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:3 190 Non-Departmental

A. Department Costs

Description		Amount	Phone	Liability- General City Hall	Liability- Recreation	Liability-PW	Liability- Public Safety	Liability- Utilities	PR
Personnel Costs									
Salaries	S	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0
Services & Supplies Cost									
Benefits Retirement	P	250,000	0	0	0	0	0	0	0
Public Relations	P	46,602	0	0	0	0	0	0	46,602
Insurance Liability	P	111,905	0	15,298	12,725	20,092	40,095	23,695	0
Prog Exp School Assistance	D	12,669	0	0	0	0	0	0	0
Donations	D	94,830	0	0	0	0	0	0	0
Maintenance Contracts	P	18,995	0	0	0	0	0	0	0
Supplies-Office	P	2,235	0	0	0	0	0	0	0
Postage	P	12,442	0	0	0	0	0	0	0
Prof Svcs-Misc	P	7,869	0	0	0	0	0	0	0
Utilities-Telephone	P	12,081	12,081	0	0	0	0	0	0
Utilities-Electricity	P	19,995	0	0	0	0	0	0	0
Utilities-Water & Sewer	P	7,465	0	0	0	0	0	0	0
Capital Outlay	D	17,678	0	0	0	0	0	0	0
Transfers	D	2,494,576	0	0	0	0	0	0	0
Subtotal - Services & Supplies		3,109,342	12,081	15,298	12,725	20,092	40,095	23,695	46,602
Department Cost Total		3,109,342	12,081	15,298	12,725	20,092	40,095	23,695	46,602
Adjustments to Cost									
Prog Exp School Assistance	D	(12,669)	0	0	0	0	0	0	0
Donations	D	(94,830)	0	0	0	0	0	0	0
Capital Outlay	D	(17,678)	0	0	0	0	0	0	0
Transfers	D	(2,494,576)	0	0	0	0	0	0	0

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

A. Department Costs

Dept:3 190 Non-Departmental

Description	Amount	Phone	Liability- General City Hall	Liability- Recreation	Liability-PW	Liability- Public Safety	Liability- Utilities	PR
Subtotal - Adjustments	(2,619,753)	0	0	0	0	0	0	0
Total Costs After Adjustments	489,589	12,081	15,298	12,725	20,092	40,095	23,695	46,602
General Admin Distribution		0	0	0	0	0	0	0
Grand Total	\$489,589	\$12,081	\$15,298	\$12,725	\$20,092	\$40,095	\$23,695	\$46,602

**Cooper City, Florida
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 190 Non-Departmental

Department	First Incoming	Second Incoming	Fringe Benefits	Professional Svcs	City Hall	Postage-Parking	Postage-General	Contingency	Contracts & Supplies	Phone
2 Equipment Depreciation	\$79,184	\$0	\$40,434	\$1,273	\$4,441	\$1,006	\$1,006	\$0	\$3,434	\$1,954
Subtotal - Equipment Depreciation	79,184	0	40,434	1,273	4,441	1,006	1,006	0	3,434	1,954
3 Contingency	0	0	0	0	0	0	0	0	0	0
Subtotal - 190 Non-Departmental	0	0	0	0	0	0	0	0	0	0
5 Administration	0	13,681	6,986	220	767	174	174	0	593	338
Subtotal - 110 Administration	0	13,681	6,986	220	767	174	174	0	593	338
7 Purchasing	0	1,502	767	24	84	19	19	0	65	37
7 Budget	0	2,173	1,110	35	122	28	28	0	94	54
7 Accounting and Reporting	0	6,880	3,513	111	386	87	87	0	298	170
Subtotal - 130 Finance	0	10,555	5,390	170	592	134	134	0	458	260
12 Contract Mowing	0	15,337	7,832	247	860	195	195	0	665	378
Subtotal - FD 103-313 Road & Bridge-	0	15,337	7,832	247	860	195	195	0	665	378
Total Incoming	79,184	39,573	60,641	1,909	6,661	1,509	1,509	0	5,150	2,930
C. Total Allocated		\$608,346	\$310,641	\$9,778	\$34,121	\$7,730	\$7,730	\$0	\$26,380	\$15,011
			51.06%	1.61%	5.61%	1.27%	1.27%		4.34%	2.47%

**Cooper City, Florida
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 190 Non-Departmental

Department	First Incoming	Second Incoming	Liability- General City Hall	Liability- Recreation	Liability-PW	Liability- Public Safety	Liability- Utilities	PR
2 Equipment Depreciation	\$79,184	\$0	\$2,474	\$2,058	\$3,250	\$6,485	\$3,832	\$7,537
Subtotal - Equipment Depreciation	79,184	0	2,474	2,058	3,250	6,485	3,832	7,537
3 Contingency	0	0	0	0	0	0	0	0
Subtotal - 190 Non-Departmental	0	0	0	0	0	0	0	0
5 Administration	0	13,681	427	356	561	1,120	662	1,302
Subtotal - 110 Administration	0	13,681	427	356	561	1,120	662	1,302
7 Purchasing	0	1,502	47	39	62	123	73	143
7 Budget	0	2,173	68	56	89	178	105	207
7 Accounting and Reporting	0	6,880	215	179	282	563	333	655
Subtotal - 130 Finance	0	10,555	330	274	433	864	511	1,005
12 Contract Mowing	0	15,337	479	399	629	1,256	742	1,460
Subtotal - FD 103-313 Road & Bridge	0	15,337	479	399	629	1,256	742	1,460
Total Incoming	79,184	39,573	3,711	3,087	4,874	9,726	5,747	11,304
C. Total Allocated		\$608,346	\$19,009	\$15,812	\$24,966	\$49,821	\$29,442	\$57,906
			3.12%	2.60%	4.10%	8.19%	4.84%	9.52%

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:3 190 Non-Departmental

Fringe Benefits Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	4	4.12%	\$11,977	\$0	\$11,977	\$833	\$12,810
5 110 Administration	3	3.09%	8,982	0	8,982	625	9,607
6 100 City Commission	1	1.03%	2,994	0	2,994	208	3,202
7 130 Finance	9	9.28%	26,947	0	26,947	1,875	28,822
9 312 Property Maintenance	5	5.15%	14,971	0	14,971	1,042	16,012
10 311 PW Admin	5	5.15%	14,971	0	14,971	1,042	16,012
11 316 Fleet Svcs	3	3.09%	8,982	0	8,982	625	9,607
14 211 Building	8	8.25%	23,953	0	23,953	1,667	25,620
15 212 Growth Management	2	2.06%	5,988	0	5,988	417	6,405
17 314 Parks	11	11.34%	32,936	0	32,936	2,292	35,227
20 710 Recreation	8	8.25%	23,953	0	23,953	1,667	25,620
32 FD 440 Stormwater Utility	1	1.03%	2,994	0	2,994	208	3,202
33 FD 450-910 Water & Sewer Utility-Wat	8	8.25%	23,953	0	23,953	1,667	25,620
34 FD 450-911 Water & Sewer Utility-Wat	8	8.25%	23,953	0	23,953	1,667	25,620
35 FD 450-930 Water & Sewer Utility-Was	7	7.22%	20,959	0	20,959	1,458	22,417
36 FD 450-931 Water & Sewer Utility-Was	6	6.19%	17,965	0	17,965	1,250	19,215
37 FD 450-940 Water & Sewer Utility-Cusi	3	3.09%	8,982	0	8,982	625	9,607
38 FD 450-950 Water & Sewer Utility-Wat	5	5.15%	14,971	0	14,971	1,042	16,012
Subtotal	97	100.00%	290,434	0	290,434	20,207	310,641
Direct Bills					0		0
Total					\$290,434		\$310,641

Basis Units: # of FTE's per Dept/Div
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Professional Svcs Allocations

Dept:3 190 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 130 Finance	100	100.00%	\$9,142	\$0	\$9,142	\$636	\$9,778
Subtotal	100	100.00%	9,142	0	9,142	636	9,778
Direct Bills					0		0
Total					\$9,142		\$9,778

Basis Units: Amount of Budgeted Prof Svcs for Commission & Finance
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:3 190 Non-Departmental

City Hall Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	2,196	15.52%	\$4,950	\$0	\$4,950	\$344	\$5,295
5 110 Administration	1,318	9.31%	2,971	0	2,971	207	3,178
6 100 City Commission	1,415	10.00%	3,190	0	3,190	222	3,412
7 130 Finance	3,514	24.83%	7,921	0	7,921	551	8,472
14 211 Building	3,074	21.72%	6,929	0	6,929	482	7,411
15 212 Growth Management	878	6.20%	1,979	0	1,979	138	2,117
37 FD 450-940 Water & Sewer Utility-Cust	1,757	12.42%	3,961	0	3,961	276	4,236
Subtotal	14,152	100.00%	31,901	0	31,901	2,220	34,121
Direct Bills					0		0
Total					\$31,901		\$34,121

Basis Units: Square Footage of Occupants by Department

Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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3/26/2018

Postage-Parking Allocations

Dept:3 190 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 FD 400-810 Parking Lot-Parking Facilit	100	100.00%	\$7,227	\$0	\$7,227	\$503	\$7,730
Subtotal	100	100.00%	7,227	0	7,227	503	7,730
Direct Bills					0		0
Total					\$7,227		\$7,730

Basis Units: Direct to Parking
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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3/26/2018

Dept:3 190 Non-Departmental

Postage-General Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	4	6.78%	\$490	\$0	\$490	\$34	\$524
5 110 Administration	3	5.08%	367	0	367	26	393
6 100 City Commission	1	1.69%	122	0	122	9	131
7 130 Finance	9	15.25%	1,102	0	1,102	77	1,179
9 312 Property Maintenance	5	8.47%	612	0	612	43	655
10 311 PW Admin	5	8.47%	612	0	612	43	655
11 316 Fleet Svcs	3	5.08%	367	0	367	26	393
14 211 Building	8	13.56%	980	0	980	68	1,048
15 212 Growth Management	2	3.39%	245	0	245	17	262
17 314 Parks	11	18.64%	1,347	0	1,347	94	1,441
20 710 Recreation	8	13.56%	980	0	980	68	1,048
Subtotal	59	100.00%	7,227	0	7,227	503	7,730
Direct Bills					0		0
Total					\$7,227		\$7,730

Basis Units: # of FTE's per Dept/Div
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Contingency Allocations

Dept:3 190 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 190 Non-Departmental	597,089	2.74%	\$0	\$0	\$0	\$0	\$0
4 120 City Clerk	593,545	2.73%	0	0	0	0	0
5 110 Administration	483,427	2.22%	0	0	0	0	0
6 100 City Commission	378,908	1.74%	0	0	0	0	0
7 130 Finance	997,479	4.58%	0	0	0	0	0
8 150 Legal	286,539	1.32%	0	0	0	0	0
9 312 Property Maintenance	654,675	3.01%	0	0	0	0	0
10 311 PW Admin	644,909	2.96%	0	0	0	0	0
11 316 Fleet Svcs	315,663	1.45%	0	0	0	0	0
12 FD 103-313 Road & Bridge-Streets Ma	1,494,269	6.87%	0	0	0	0	0
13 180 Boards & Committees	12,882	0.06%	0	0	0	0	0
14 211 Building	1	0.00%	0	0	0	0	0
15 212 Growth Management	388,501	1.79%	0	0	0	0	0
17 314 Parks	1,760,014	8.09%	0	0	0	0	0
20 710 Recreation	1,545,266	7.10%	0	0	0	0	0
21 FD 002-211 Bldg Inspections-Bldg	882,242	4.05%	0	0	0	0	0
22 FD 106-510 Police Confiscation	19,042	0.09%	0	0	0	0	0
31 FD 400-810 Parking Lot-Parking Facilit	69,491	0.32%	0	0	0	0	0
32 FD 440 Stormwater Utility	200,344	0.92%	0	0	0	0	0
33 FD 450-910 Water & Sewer Utility-Wat	1,559,365	7.17%	0	0	0	0	0
34 FD 450-911 Water & Sewer Utility-Wat	1,625,412	7.47%	0	0	0	0	0
35 FD 450-930 Water & Sewer Utility-Was	1,037,700	4.77%	0	0	0	0	0
36 FD 450-931 Water & Sewer Utility-Was	1,315,289	6.04%	0	0	0	0	0
37 FD 450-940 Water & Sewer Utility-Cust	397,960	1.83%	0	0	0	0	0
38 FD 450-950 Water & Sewer Utility-Wat	1,608,603	7.39%	0	0	0	0	0
39 FD 452 Renewal & Replacement	239,010	1.10%	0	0	0	0	0
44 FD 655 Pension-General	2,361,202	10.85%	0	0	0	0	0
45 FD 656 Pension-Managerial	289,898	1.33%	0	0	0	0	0
Subtotal	21,758,725	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Expenditures per Dept/Div (exclude Public Safety)

Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:3 190 Non-Departmental

Contracts & Supplies Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	4	20.00%	\$4,933	\$0	\$4,933	\$343	\$5,276
5 110 Administration	3	15.00%	3,700	0	3,700	257	3,957
6 100 City Commission	1	5.00%	1,233	0	1,233	86	1,319
7 130 Finance	9	45.00%	11,099	0	11,099	772	11,871
37 FD 450-940 Water & Sewer Utility-Cust	3	15.00%	3,700	0	3,700	257	3,957
Subtotal	20	100.00%	24,664	0	24,664	1,716	26,380
Direct Bills					0		0
Total					\$24,664		\$26,380

Basis Units: # of FTE's in Clerk, Finance, Admin, Commission & Customer Svc

Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Phone Allocations

Dept:3 190 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	25	14.71%	\$2,064	\$0	\$2,064	\$144	\$2,208
5 110 Administration	15	8.82%	1,238	0	1,238	86	1,325
6 100 City Commission	16	9.41%	1,321	0	1,321	92	1,413
7 130 Finance	39	22.94%	3,220	0	3,220	224	3,444
14 211 Building	34	20.00%	2,807	0	2,807	195	3,002
15 212 Growth Management	10	5.88%	826	0	826	57	883
20 710 Recreation	11	6.47%	908	0	908	63	971
38 FD 450-950 Water & Sewer Utility-Wat	20	11.76%	1,651	0	1,651	115	1,766
Subtotal	170	100.00%	14,035	0	14,035	976	15,011
Direct Bills					0		0
Total					\$14,035		\$15,011

Basis Units: # of Telephone Ext per Dept/Div
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Liability-General City Hall Allocations

Dept:3 190 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	2,196	15.52%	\$2,758	\$0	\$2,758	\$192	\$2,950
5 110 Administration	1,318	9.31%	1,655	0	1,655	115	1,770
6 100 City Commission	1,415	10.00%	1,777	0	1,777	124	1,901
7 130 Finance	3,514	24.83%	4,413	0	4,413	307	4,720
14 211 Building	3,074	21.72%	3,860	0	3,860	269	4,129
15 212 Growth Management	878	6.20%	1,103	0	1,103	77	1,179
37 FD 450-940 Water & Sewer Utility-Cust	1,757	12.42%	2,206	0	2,206	154	2,360
Subtotal	14,152	100.00%	17,772	0	17,772	1,237	19,009
Direct Bills					0		0
Total					\$17,772		\$19,009

Basis Units: Square Footage of Occupants by Department
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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3/26/2018

Liability-Recreation Allocations

Dept:3 190 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 710 Recreation	100	100.00%	\$14,783	\$0	\$14,783	\$1,029	\$15,812
Subtotal	100	100.00%	14,783	0	14,783	1,029	15,812
Direct Bills					0		0
Total					\$14,783		\$15,812

Basis Units: Direct to Recreation
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Liability-PW Allocations

Dept:3 190 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 311 PW Admin	100	100.00%	\$23,342	\$0	\$23,342	\$1,624	\$24,966
Subtotal	100	100.00%	23,342	0	23,342	1,624	24,966
Direct Bills					0		0
Total					\$23,342		\$24,966

Basis Units: Direct to PW
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Liability-Public Safety Allocations

Dept:3 190 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 510 Police	50	50.00%	\$23,290	\$0	\$23,290	\$1,620	\$24,910
19 610 Fire	50	50.00%	23,290	0	23,290	1,620	24,910
Subtotal	100	100.00%	46,580	0	46,580	3,241	49,821
Direct Bills					0		0
Total					\$46,580		\$49,821

Basis Units: Direct to Public Safety
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Dept:3 190 Non-Departmental

Liability-Utilities Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 FD 450-950 Water & Sewer Utility-Wat	100	100.00%	\$27,527	\$0	\$27,527	\$1,915	\$29,442
Subtotal	100	100.00%	27,527	0	27,527	1,915	29,442
Direct Bills					0		0
Total					\$27,527		\$29,442

Basis Units: Direct to Utilities
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

PR Allocations

Dept:3 190 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	4	4.12%	\$2,233	\$0	\$2,233	\$155	\$2,388
5 110 Administration	3	3.09%	1,674	0	1,674	116	1,791
6 100 City Commission	1	1.03%	558	0	558	39	597
7 130 Finance	9	9.28%	5,023	0	5,023	349	5,373
9 312 Property Maintenance	5	5.15%	2,791	0	2,791	194	2,985
10 311 PW Admin	5	5.15%	2,791	0	2,791	194	2,985
11 316 Fleet Svcs	3	3.09%	1,674	0	1,674	116	1,791
14 211 Building	8	8.25%	4,465	0	4,465	311	4,776
15 212 Growth Management	2	2.06%	1,116	0	1,116	78	1,194
17 314 Parks	11	11.34%	6,139	0	6,139	427	6,567
20 710 Recreation	8	8.25%	4,465	0	4,465	311	4,776
32 FD 440 Stormwater Utility	1	1.03%	558	0	558	39	597
33 FD 450-910 Water & Sewer Utility-Wat	8	8.25%	4,465	0	4,465	311	4,776
34 FD 450-911 Water & Sewer Utility-Wat	8	8.25%	4,465	0	4,465	311	4,776
35 FD 450-930 Water & Sewer Utility-Was	7	7.22%	3,907	0	3,907	272	4,179
36 FD 450-931 Water & Sewer Utility-Was	6	6.19%	3,349	0	3,349	233	3,582
37 FD 450-940 Water & Sewer Utility-Cus	3	3.09%	1,674	0	1,674	116	1,791
38 FD 450-950 Water & Sewer Utility-Wat	5	5.15%	2,791	0	2,791	194	2,985
Subtotal	97	100.00%	54,139	0	54,139	3,767	57,906
Direct Bills					0		0
Total					\$54,139		\$57,906

Basis Units: # of FTE's per Dept/Div
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Allocation Summary

Dept:3 190 Non-Departmental

Department	Fringe Benefits	Professional Svcs	City Hall	Postage-Parking	Postage-General	Contingency	Contracts & Supplies	Phone	Liability-General City Hall	Liability-Recreation
4 120 City Clerk	\$12,810	\$0	\$5,295	\$0	\$524	\$0	\$5,276	\$2,208	\$2,950	\$0
5 110 Administration	9,607	0	3,178	0	393	0	3,957	1,325	1,770	0
6 100 City Commission	3,202	0	3,412	0	131	0	1,319	1,413	1,901	0
7 130 Finance	28,822	9,778	8,472	0	1,179	0	11,871	3,444	4,720	0
9 312 Property Maintenance	16,012	0	0	0	655	0	0	0	0	0
10 311 PW Admin	16,012	0	0	0	655	0	0	0	0	0
11 316 Fleet Svcs	9,607	0	0	0	393	0	0	0	0	0
14 211 Building	25,620	0	7,411	0	1,048	0	0	3,002	4,129	0
15 212 Growth Management	6,405	0	2,117	0	262	0	0	883	1,179	0
17 314 Parks	35,227	0	0	0	1,441	0	0	0	0	0
18 510 Police	0	0	0	0	0	0	0	0	0	0
19 610 Fire	0	0	0	0	0	0	0	0	0	0
20 710 Recreation	25,620	0	0	0	1,048	0	0	971	0	15,812
31 FD 400-810 Parking Lot-Parking Facilit	0	0	0	7,730	0	0	0	0	0	0
32 FD 440 Stormwater Utility	3,202	0	0	0	0	0	0	0	0	0
33 FD 450-910 Water & Sewer Utility-Wat	25,620	0	0	0	0	0	0	0	0	0
34 FD 450-911 Water & Sewer Utility-Wat	25,620	0	0	0	0	0	0	0	0	0
35 FD 450-930 Water & Sewer Utility-Was	22,417	0	0	0	0	0	0	0	0	0
36 FD 450-931 Water & Sewer Utility-Was	19,215	0	0	0	0	0	0	0	0	0
37 FD 450-940 Water & Sewer Utility-Cusi	9,607	0	4,236	0	0	0	3,957	0	2,360	0
38 FD 450-950 Water & Sewer Utility-Wat	16,012	0	0	0	0	0	0	1,766	0	0
Total	\$310,641	\$9,778	\$34,121	\$7,730	\$7,730	\$0	\$26,380	\$15,011	\$19,009	\$15,812

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Allocation Summary

Dept:3 190 Non-Departmental

Department	Liability-PW	Liability- Public Safety	Liability- Utilities	PR	Total
4 120 City Clerk	\$0	\$0	\$0	\$2,388	\$31,450
5 110 Administration	0	0	0	1,791	22,021
6 100 City Commission	0	0	0	597	11,975
7 130 Finance	0	0	0	5,373	73,659
9 312 Property Maintenance	0	0	0	2,985	19,652
10 311 PW Admin	24,966	0	0	2,985	44,618
11 316 Fleet Svcs	0	0	0	1,791	11,791
14 211 Building	0	0	0	4,776	45,987
15 212 Growth Management	0	0	0	1,194	12,040
17 314 Parks	0	0	0	6,567	43,235
18 510 Police	0	24,910	0	0	24,910
19 610 Fire	0	24,910	0	0	24,910
20 710 Recreation	0	0	0	4,776	48,227
31 FD 400-810 Parking Lot-Parking Facilit	0	0	0	0	7,730
32 FD 440 Stormwater Utility	0	0	0	597	3,799
33 FD 450-910 Water & Sewer Utility-Wat	0	0	0	4,776	30,396
34 FD 450-911 Water & Sewer Utility-Wat	0	0	0	4,776	30,396
35 FD 450-930 Water & Sewer Utility-Was	0	0	0	4,179	26,596
36 FD 450-931 Water & Sewer Utility-Was	0	0	0	3,582	22,797
37 FD 450-940 Water & Sewer Utility-Cust	0	0	0	1,791	21,951
38 FD 450-950 Water & Sewer Utility-Wat	0	0	29,442	2,985	50,205
Total	\$24,966	\$49,821	\$29,442	\$57,906	\$608,346

**120 City Clerk
Nature and Extent of Services**

The staff of the City Clerk's Office is responsible for a number of areas dealing with the City's administration and the public. In addition to being the City's designated Custodian of Records, the City Clerk and her staff serve as the clerical support for the City Commission, support the County with all elections in Cooper City and implement most of the City's informational campaigns – including the biennial survey of all residents. The staff members of the Clerk's Office are responsible for regulating all businesses in the City – both in commercial centers as well as home-based businesses. Their office at City Hall is also the destination to obtain permits for garage sales, bazaars and other special events, as well as to process applications for United States Passports. As part of the administration of Cooper City, the Clerk's Office is also responsible for all personnel and human resource functions and coordinates employee benefits with various providers. The City Clerk is also responsible for managing the programs that insure the City against potential loss and liability, including all City parks and buildings and for liability claims. City Clerk costs are allocated to receiving departments through the functions listed below, as follows:

- **Passport Processing/Business Tax** costs are classified as general government costs since they support the public and do not provide any services to other City departments. Therefore, these costs are not allocated through this plan.
- **HR** represents costs associated with the coordination of employee recruitment, benefits, and various human resource responsibilities. These costs have been allocated based upon the number of full time employees per Department / Division.
- **Records Management** represents costs associated with maintaining Commission records. These costs have been allocated directly to the City Commission.



**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Dept:4 120 City Clerk

A. Department Costs

Description		Amount	General Admin	Passports/Bu siness Tax	HR	Records Mgmt
Personnel Costs						
Salaries	S1	368,391	98,729	104,255	135,494	29,913
<i>Salary % Split</i>			<i>26.80%</i>	<i>28.30%</i>	<i>36.78%</i>	<i>8.12%</i>
Benefits	S	156,649	41,982	44,332	57,616	12,720
Subtotal - Personnel Costs		525,040	140,711	148,586	193,110	42,633
Services & Supplies Cost						
Elections	S	12,782	3,426	3,617	4,701	1,038
Travel & Per Diem	S	931	250	263	342	76
Printing	S	109	29	31	40	9
Travel-Local	S	0	0	0	0	0
Education & Registration	S	259	69	73	95	21
Advertising	S	29,752	7,974	8,420	10,943	2,416
Books & Publications	S	0	0	0	0	0
Dues & Memberships	S	1,563	419	442	575	127
Maintenance Contracts	S	7,566	2,028	2,141	2,783	614
Supplies-Office	S	3,280	879	928	1,206	266
Supplies-Unforms	S	0	0	0	0	0
Prof & Contractual Svcs	S	8,685	2,328	2,458	3,194	705
Utilities-Telephone	S	3,578	959	1,013	1,316	291
Capital Outlay	D	20,774	0	0	0	0
Subtotal - Services & Supplies		89,279	18,359	19,387	25,196	5,563
Department Cost Total		614,319	159,070	167,973	218,306	48,196
Adjustments to Cost						
Capital Outlay	D	(20,774)	0	0	0	0
Subtotal - Adjustments		(20,774)	0	0	0	0
Total Costs After Adjustments		593,545	159,070	167,973	218,306	48,196
General Admin Distribution			(159,070)	61,498	79,926	17,645
Grand Total		\$593,545		\$229,472	\$298,232	\$65,841
			not allocated			

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:4 120 City Clerk

B. Incoming Costs - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Passports/Bus iness Tax	HR	Records Mgmt
1 City Hall Depreciation	\$18,462	\$0	\$7,137	\$9,276	\$2,048
Subtotal - Building Depreciation	18,462	0	7,137	9,276	2,048
2 Equipment Depreciation	2,827	0	1,093	1,420	314
Subtotal - Equipment Depreciation	2,827	0	1,093	1,420	314
3 Fringe Benefits	11,977	833	4,952	6,436	1,421
3 City Hall	4,950	344	2,047	2,660	587
3 Postage-General	490	34	203	263	58
3 Contingency	0	0	0	0	0
3 Contracts & Supplies	4,933	343	2,040	2,651	585
3 Phone	2,064	144	853	1,109	245
3 Liability-General City Hall	2,758	192	1,140	1,482	327
3 PR	2,233	155	923	1,200	265
Subtotal - 190 Non-Departmental	29,404	2,046	12,159	15,802	3,489
4 HR	0	13,349	5,161	6,707	1,481
Subtotal - 120 City Clerk	0	13,349	5,161	6,707	1,481
5 Administration	0	13,600	5,258	6,833	1,509
Subtotal - 110 Administration	0	13,600	5,258	6,833	1,509
7 Pension	0	1,477	571	742	164
7 AP	0	2,045	791	1,028	227
7 Purchasing	0	7,510	2,903	3,773	833
7 Fixed Assets	0	16	6	8	2
7 Payroll	0	1,698	656	853	188
7 Budget	0	2,160	835	1,086	240
7 Accounting and Reporting	0	6,839	2,644	3,436	759
7 IT-Desktop/Network Support	0	17,895	6,918	8,991	1,985
Subtotal - 130 Finance	0	39,640	15,325	19,918	4,397
9 City Hall	0	23,554	9,106	11,835	2,613
Subtotal - 312 Property Maintenance	0	23,554	9,106	11,835	2,613
Total Incoming	50,692	92,188	55,239	71,792	15,850
C. Total Allocated		\$736,426	\$284,711	\$370,024	\$81,691
			38.66%	50.25%	11.09%

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

HR Allocations

Dept:4 120 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	4	4.12%	\$13,349	\$0	\$13,349	\$0	\$13,349
5 110 Administration	3	3.09%	10,011	0	10,011	1,494	11,506
6 100 City Commission	1	1.03%	3,337	0	3,337	498	3,835
7 130 Finance	9	9.28%	30,034	0	30,034	4,483	34,517
9 312 Property Maintenance	5	5.15%	16,686	0	16,686	2,490	19,176
10 311 PW Admin	5	5.15%	16,686	0	16,686	2,490	19,176
11 316 Fleet Svcs	3	3.09%	10,011	0	10,011	1,494	11,506
14 211 Building	8	8.25%	26,697	0	26,697	3,985	30,682
15 212 Growth Management	2	2.06%	6,674	0	6,674	996	7,670
17 314 Parks	11	11.34%	36,709	0	36,709	5,479	42,187
20 710 Recreation	8	8.25%	26,697	0	26,697	3,985	30,682
32 FD 440 Stormwater Utility	1	1.03%	3,337	0	3,337	498	3,835
33 FD 450-910 Water & Sewer Utility-Wat	8	8.25%	26,697	0	26,697	3,985	30,682
34 FD 450-911 Water & Sewer Utility-Wat	8	8.25%	26,697	0	26,697	3,985	30,682
35 FD 450-930 Water & Sewer Utility-Was	7	7.22%	23,360	0	23,360	3,487	26,847
36 FD 450-931 Water & Sewer Utility-Was	6	6.19%	20,023	0	20,023	2,988	23,011
37 FD 450-940 Water & Sewer Utility-Cust	3	3.09%	10,011	0	10,011	1,494	11,506
38 FD 450-950 Water & Sewer Utility-Wat	5	5.15%	16,686	0	16,686	2,490	19,176
Subtotal	97	100.00%	323,703	0	323,703	46,321	370,024
Direct Bills					0		0
Total					\$323,703		\$370,024

Basis Units: # of FTE's per Dept/Div
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:4 120 City Clerk

Records Mgmt Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 100 City Commission	100	100.00%	\$71,465	\$0	\$71,465	\$10,226	\$81,691
Subtotal	100	100.00%	71,465	0	71,465	10,226	81,691
Direct Bills					0		0
Total					\$71,465		\$81,691

Basis Units: Direct to Commission
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Allocation Summary

Dept:4 120 City Clerk

Department	Passports/Business Tax	HR	Records Mgmt	Total
4 120 City Clerk	\$0	\$13,349	\$0	\$13,349
5 110 Administration	0	11,506	0	11,506
6 100 City Commission	0	3,835	81,691	85,526
7 130 Finance	0	34,517	0	34,517
9 312 Property Maintenance	0	19,176	0	19,176
10 311 PW Admin	0	19,176	0	19,176
11 316 Fleet Svcs	0	11,506	0	11,506
14 211 Building	0	30,682	0	30,682
15 212 Growth Management	0	7,670	0	7,670
17 314 Parks	0	42,187	0	42,187
20 710 Recreation	0	30,682	0	30,682
32 FD 440 Stormwater Utility	0	3,835	0	3,835
33 FD 450-910 Water & Sewer Utility-Water	0	30,682	0	30,682
34 FD 450-911 Water & Sewer Utility-Water	0	30,682	0	30,682
35 FD 450-930 Water & Sewer Utility-Water	0	26,847	0	26,847
36 FD 450-931 Water & Sewer Utility-Water	0	23,011	0	23,011
37 FD 450-940 Water & Sewer Utility-Customer	0	11,506	0	11,506
38 FD 450-950 Water & Sewer Utility-Water	0	19,176	0	19,176
Total	\$0	\$370,024	\$81,691	\$451,715

Cooper City, Florida
Full Cost Allocation Plan

FY 2017
3/26/2018

110 Administration
Nature and Extent of Services

The ultimate responsibility of the City Manager is to manage the daily affairs of administration and to oversee the operation of all departments (Police, Fire, Public Works, Utilities, Recreation, Building, Growth Management), in conjunction with each Department Head. These costs are allocated to receiving departments, as follows:

- **Administration** costs are allocated to departments based upon the budgeted expenditures per Department / Division with Police, Fire, and Code Enforcement weighted at 5%. These costs are weighted less in public safety departments than in the other departments because the services are provided to the city through contracts and the City Manager does not have direct oversight of personnel, programs and resources in those departments. The costs in these cost centers are contract costs that the city pays for public safety services.



**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:5 110 Administration

A. Department Costs

Description		Amount	General Admin	Administration
Personnel Costs				
Salaries	S1	319,822	0	319,822
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	142,500	0	142,500
Subtotal - Personnel Costs		462,322	0	462,322
Services & Supplies Cost				
Travel & Per Diem	S	886	0	886
Public Relations	S	4,309	0	4,309
Travel-Local	S	0	0	0
Education & Registration	S	250	0	250
Advertising	S	0	0	0
Books & Publications	S	0	0	0
Dues & Memberships	S	2,000	0	2,000
Maintenance Contracts	S	695	0	695
Supplies-Office	S	1,073	0	1,073
Postage	S	9,200	0	9,200
Supplies-Uniforms	S	155	0	155
Professional Svcs	S	8	0	8
Utilities-Telephone	S	2,530	0	2,530
Capital Outlay	D	8,170	0	0
Subtotal - Services & Supplies		29,276	0	21,106
Department Cost Total		491,598	0	483,428
Adjustments to Cost				
Capital Outlay	D	(8,170)	0	0
Subtotal - Adjustments		(8,170)	0	0
Total Costs After Adjustments		483,428	0	483,428
General Admin Distribution			0	0
Grand Total		\$483,428		\$483,428

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:5 110 Administration

B. Incoming Costs - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Administration
1 City Hall Depreciation	\$11,080	\$0	\$11,080
Subtotal - Building Depreciation	11,080	0	11,080
2 Equipment Depreciation	2,926	0	2,926
Subtotal - Equipment Depreciation	2,926	0	2,926
3 Fringe Benefits	8,982	625	9,607
3 City Hall	2,971	207	3,178
3 Postage-General	367	26	393
3 Contingency	0	0	0
3 Contracts & Supplies	3,700	257	3,957
3 Phone	1,238	86	1,325
3 Liability-General City Hall	1,655	115	1,770
3 PR	1,674	116	1,791
Subtotal - 190 Non-Departmental	20,589	1,432	22,021
4 HR	10,011	1,494	11,506
Subtotal - 120 City Clerk	10,011	1,494	11,506
5 Administration	0	11,077	11,077
Subtotal - 110 Administration	0	11,077	11,077
6 Legislative and Policy Making	0	5,008	5,008
Subtotal - 100 City Commission	0	5,008	5,008
7 Pension	0	1,108	1,108
7 AP	0	1,814	1,814
7 Purchasing	0	2,253	2,253
7 Fixed Assets	0	17	17
7 Payroll	0	1,945	1,945
7 Budget	0	1,760	1,760
7 Accounting and Reporting	0	5,570	5,570
7 IT-Desktop/Network Support	0	6,391	6,391
Subtotal - 130 Finance	0	20,857	20,857
9 City Hall	0	14,137	14,137
Subtotal - 312 Property Maintenance	0	14,137	14,137
Total Incoming	44,606	54,005	98,611
C. Total Allocated		\$582,039	\$582,039
		100.00%	

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Administration Allocations

Dept:5 110 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 190 Non-Departmental	597,089	2.59%	\$13,681	\$0	\$13,681	\$0	\$13,681
4 120 City Clerk	593,545	2.58%	13,600	0	13,600	0	13,600
5 110 Administration	483,427	2.10%	11,077	0	11,077	0	11,077
6 100 City Commission	378,908	1.64%	8,682	0	8,682	957	9,639
7 130 Finance	997,479	4.33%	22,855	0	22,855	2,521	25,375
8 150 Legal	286,539	1.24%	6,565	0	6,565	724	7,289
9 312 Property Maintenance	654,675	2.84%	15,000	0	15,000	1,654	16,655
10 311 PW Admin	644,909	2.80%	14,777	0	14,777	1,630	16,406
11 316 Fleet Svcs	315,663	1.37%	7,233	0	7,233	798	8,030
12 FD 103-313 Road & Bridge-Streets Ma	1,494,269	6.48%	34,238	0	34,238	3,776	38,014
13 180 Boards & Committees	12,882	0.06%	295	0	295	33	328
14 211 Building	1	0.00%	0	0	0	0	0
15 212 Growth Management	388,501	1.69%	8,902	0	8,902	982	9,883
16 213 Code Enforcement	18,735	0.08%	429	0	429	47	477
17 314 Parks	1,760,014	7.64%	40,327	0	40,327	4,448	44,774
18 510 Police	631,853	2.74%	14,477	0	14,477	1,597	16,074
19 610 Fire	499,759	2.17%	11,451	0	11,451	1,263	12,714
20 710 Recreation	1,545,266	6.71%	35,406	0	35,406	3,905	39,311
21 FD 002-211 Bldg Inspections-Bldg	882,242	3.83%	20,214	0	20,214	2,229	22,444
22 FD 106-510 Police Confiscation	19,042	0.08%	436	0	436	48	484
31 FD 400-810 Parking Lot-Parking Facilit	69,491	0.30%	1,592	0	1,592	176	1,768
32 FD 440 Stormwater Utility	200,344	0.87%	4,590	0	4,590	506	5,097
33 FD 450-910 Water & Sewer Utility-Wat	1,559,365	6.77%	35,729	0	35,729	3,940	39,670
34 FD 450-911 Water & Sewer Utility-Wat	1,625,412	7.05%	37,242	0	37,242	4,107	41,350
35 FD 450-930 Water & Sewer Utility-Was	1,037,700	4.50%	23,776	0	23,776	2,622	26,399
36 FD 450-931 Water & Sewer Utility-Was	1,315,289	5.71%	30,137	0	30,137	3,324	33,460
37 FD 450-940 Water & Sewer Utility-Cusi	397,960	1.73%	9,118	0	9,118	1,006	10,124
38 FD 450-950 Water & Sewer Utility-Wat	1,608,603	6.98%	36,857	0	36,857	4,065	40,922
39 FD 452 Renewal & Replacement	239,010	1.04%	5,476	0	5,476	604	6,080
42 FD 653 Pension-Police	78,813	0.34%	1,806	0	1,806	199	2,005
43 FD 654 Pension-Fire	57,689	0.25%	1,322	0	1,322	146	1,468
44 FD 655 Pension-General	2,361,202	10.25%	54,101	0	54,101	5,967	60,068
45 FD 656 Pension-Managerial	289,898	1.26%	6,642	0	6,642	733	7,375
Subtotal	23,045,574	100.00%	528,034	0	528,034	54,005	582,039
Direct Bills					0		0
Total					\$528,034		\$582,039

Basis Units: Expenditures per Dept/Div (Police, Fire, Code weighted at 5%)
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:5 110 Administration

Allocation Summary

Department	Administratio n	Total
3 190 Non-Departmental	\$13,681	\$13,681
4 120 City Clerk	13,600	13,600
5 110 Administration	11,077	11,077
6 100 City Commission	9,639	9,639
7 130 Finance	25,375	25,375
8 150 Legal	7,289	7,289
9 312 Property Maintenance	16,655	16,655
10 311 PW Admin	16,406	16,406
11 316 Fleet Svcs	8,030	8,030
12 FD 103-313 Road & Bridge-Streets Ma	38,014	38,014
13 180 Boards & Committees	328	328
14 211 Building	0	0
15 212 Growth Management	9,883	9,883
16 213 Code Enforcement	477	477
17 314 Parks	44,774	44,774
18 510 Police	16,074	16,074
19 610 Fire	12,714	12,714
20 710 Recreation	39,311	39,311
21 FD 002-211 Bldg Inspections-Bldg	22,444	22,444
22 FD 106-510 Police Confiscation	484	484
31 FD 400-810 Parking Lot-Parking Facilit	1,768	1,768
32 FD 440 Stormwater Utility	5,097	5,097
33 FD 450-910 Water & Sewer Utility-Wat	39,670	39,670
34 FD 450-911 Water & Sewer Utility-Wat	41,350	41,350
35 FD 450-930 Water & Sewer Utility-Was	26,399	26,399
36 FD 450-931 Water & Sewer Utility-Was	33,460	33,460
37 FD 450-940 Water & Sewer Utility-Cusi	10,124	10,124
38 FD 450-950 Water & Sewer Utility-Wat	40,922	40,922
39 FD 452 Renewal & Replacement	6,080	6,080
42 FD 653 Pension-Police	2,005	2,005
43 FD 654 Pension-Fire	1,468	1,468
44 FD 655 Pension-General	60,068	60,068
45 FD 656 Pension-Managerial	7,375	7,375
Total	\$582,039	\$582,039

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

**100 City Commission
Nature and Extent of Services**

The Mayor and City Commissioners serve as the governing body of the City; they set policies and rules by which the City is operated, including establishing City goals and target issues, as well as setting City tax rates. The form of government of the City of Cooper City is known as the "Commission-Manager Plan". These costs are allocated to receiving departments, as follows:

Legislative and Policy Making costs are allocated to departments based upon the number of agenda items per Department / Division.

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:6 100 City Commission

A. Department Costs

Description		Amount	General Admin	Legislative and Policy Making
Personnel Costs				
Salaries	S1	139,836	0	139,836
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	210,854	0	210,854
Subtotal - Personnel Costs		<u>350,690</u>	0	<u>350,690</u>
Services & Supplies Cost				
Travel & Per Diem	S	3,658	0	3,658
Travel-Local	S	973	0	973
Education & Registration	S	3,910	0	3,910
Advertising	S	0	0	0
Books & Publications	S	121	0	121
Dues & Memberships	S	14,317	0	14,317
Maintenance Contracts	S	695	0	695
Supplies-Office	S	4,317	0	4,317
Supplies-Unforms	S	227	0	227
Capital Outlay	D	0	0	0
Subtotal - Services & Supplies		<u>28,218</u>	0	<u>28,218</u>
Department Cost Total		378,908	0	378,908
Adjustments to Cost				
Capital Outlay	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		378,908	0	378,908
General Admin Distribution			0	0
Grand Total		<u><u>\$378,908</u></u>		<u><u>\$378,908</u></u>

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:6 100 City Commission

B. Incoming Costs - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Legislative and Policy Making
1 City Hall Depreciation	\$11,896	\$0	\$11,896
Subtotal - Building Depreciation	11,896	0	11,896
2 Equipment Depreciation	328	0	328
Subtotal - Equipment Depreciation	328	0	328
3 Fringe Benefits	2,994	208	3,202
3 City Hall	3,190	222	3,412
3 Postage-General	122	9	131
3 Contingency	0	0	0
3 Contracts & Supplies	1,233	86	1,319
3 Phone	1,321	92	1,413
3 Liability-General City Hall	1,777	124	1,901
3 PR	558	39	597
Subtotal - 190 Non-Departmental	11,196	779	11,975
4 HR	3,337	498	3,835
4 Records Mgmt	71,465	10,226	81,691
Subtotal - 120 City Clerk	74,802	10,724	85,526
5 Administration	8,682	957	9,639
Subtotal - 110 Administration	8,682	957	9,639
7 Pension	0	369	369
7 AP	0	1,946	1,946
7 Fixed Assets	0	2	2
7 Payroll	0	397	397
7 Budget	0	1,379	1,379
7 Accounting and Reporting	0	4,366	4,366
Subtotal - 130 Finance	0	8,459	8,459
9 City Hall	0	15,177	15,177
Subtotal - 312 Property Maintenance	0	15,177	15,177
Total Incoming	106,903	36,097	143,000
C. Total Allocated		\$521,908	\$521,908
		100.00%	

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Legislative and Policy Making Allocations

Dept:6 100 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 110 Administration	1	1.03%	\$5,008	\$0	\$5,008	\$0	\$5,008
7 130 Finance	31	31.96%	155,259	0	155,259	11,656	166,916
10 311 PW Admin	30	30.93%	150,251	0	150,251	11,280	161,531
15 212 Growth Management	4	4.12%	20,033	0	20,033	1,504	21,537
20 710 Recreation	2	2.06%	10,017	0	10,017	752	10,769
38 FD 450-950 Water & Sewer Utility-Wat	29	29.90%	145,242	0	145,242	10,904	156,147
Subtotal	97	100.00%	485,811	0	485,811	36,097	521,908
Direct Bills					0		0
Total					\$485,811		\$521,908

Basis Units: Agenda Items per Dept/Div
Source:

Cooper City, Florida
Full Cost Allocation Plan

FY 2017
3/26/2018

Allocation Summary

Dept:6 100 City Commission

Department	Legislative and Policy Making	Total
5 110 Administration	\$5,008	\$5,008
7 130 Finance	166,916	166,916
10 311 PW Admin	161,531	161,531
15 212 Growth Management	21,537	21,537
20 710 Recreation	10,769	10,769
38 FD 450-950 Water & Sewer Utility-Wat	156,147	156,147
Total	<u>\$521,908</u>	<u>\$521,908</u>

130 Finance
Nature and Extent of Services

The Finance Department is responsible for the overall financial administration of the City. It handles the accounting and reporting of all revenues and disbursements for all funds. Periodic financial reports are prepared to allow for budgetary comparisons and future financial planning. Additionally, all water and sewer billing and collecting and recreational parking leases are managed by the Finance Department. Finance also encompasses Information Services which is responsible for all computer related functions in all departments; Purchasing, which is responsible for the acquisition of items for City use and property control; Pension, Accounts Payable, Accounts Receivable, Payroll, Budget, Investments and Debt Management. These costs are allocated to receiving departments, as follows:

- **Pension** costs associated with administering the City's retirement program have been allocated based upon the number of full time employees per Department / Division.
- **Grants** represents costs associated with supporting and administering grants. These costs have been allocated based upon grant expenditures per Department / Division.
- **Accounts Payable** costs associated with processing accounts payable have been allocated based upon the number of checks per Department / Division.
- **Purchasing** costs have been allocated based upon the number of purchase and bid orders per Department / Division.



Cooper City, Florida
Full Cost Allocation Plan

FY 2017
3/26/2018

130 Finance Continued
Nature and Extent of Services

- **Fixed Assets** costs associated with fixed assets accounting and management have been allocated based upon the value of fixed assets per Department / Division.
- **Investments** costs related to managing the city's investment portfolio have been allocated based upon the value of investments per Fund.
- **Payroll** costs have been allocated based upon the number of payroll checks and ACH transactions per Department / Division.
- **Budget** costs for coordinating and preparing the city's budget have been allocated based upon expenditures per Department / Division, with Police, Fire, and Code Enforcement weighted at 1%.
- **Accounting and Reporting** costs associated with general accounting (GL postings, audit support, accounts receivable, etc.) have been allocated based upon expenditures per Department / Division, with Police, Fire, and Code Enforcement weighted at 1%.

Cooper City, Florida
Full Cost Allocation Plan

FY 2017
3/26/2018

130 Finance Continued
Nature and Extent of Services

- **Parking Lot** costs associated with providing accounting for the city's parking lot have been allocated directly to the Parking Fund.
- **IT – Desktop / Network Application Support** costs associated with IT support of all city desktops, laptops, and computer networks and servers are allocated based upon the number of personal computers located in each Department / Division.
- **IT – Building Permit System Administration** costs for IT staff support of the city's computerized building permit system have been allocated directly to the Building Department.
- **IT – Customer Service** costs for IT staff support of the Customer Service billing system in Utilities have been allocated directly to the Customer Service cost center.

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

A. Department Costs

Dept:7 130 Finance

Description		Amount	General Admin	Pension	Grants	AP	Purchasing	Fixed Assets	Investments	Payroll
Personnel Costs										
Salaries	S1	643,254	196,945	11,642	5,338	59,881	108,635	8,233	7,718	17,623
<i>Salary % Split</i>			<i>30.62%</i>	<i>1.81%</i>	<i>.83%</i>	<i>9.31%</i>	<i>16.89%</i>	<i>1.28%</i>	<i>1.20%</i>	<i>2.74%</i>
Benefits	S	251,581	77,026	4,553	2,088	23,420	42,488	3,220	3,019	6,893
Subtotal - Personnel Costs		894,835	273,971	16,195	7,426	83,301	151,123	11,453	10,737	24,516
Services & Supplies Cost										
Travel & Per Diem	S	1,928	590	35	16	179	326	25	23	53
Travel-Local	S	87	27	2	1	8	15	1	1	2
Printing	S	1,638	502	30	14	152	277	21	20	45
Education & Registration	S	530	162	10	4	49	90	7	6	15
Advertising	S	0	0	0	0	0	0	0	0	0
Books & Publications	S	252	77	5	2	23	43	3	3	7
Dues & Memberships	S	959	294	17	8	89	162	12	12	26
Maintenance Contracts	S	47,570	14,564	861	395	4,428	8,034	609	571	1,303
Supplies-Office	S	5,988	1,833	108	50	557	1,011	77	72	164
Supplies-Data Processing	S	2,251	689	41	19	210	380	29	27	62
Prof Svcs	S	12,392	3,794	224	103	1,154	2,093	159	149	340
Prof Svcs-Accounting/Audit	S	22,197	6,796	402	184	2,066	3,749	284	266	608
Prof Svcs-Misc	S	104	32	2	1	10	18	1	1	3
Utilities-Telephone	S	6,747	2,066	122	56	628	1,139	86	81	185
Capital Outlay	D	96,653	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		199,296	31,426	1,858	852	9,555	17,335	1,314	1,232	2,812
Department Cost Total		1,094,131	305,397	18,053	8,278	92,856	168,457	12,766	11,969	27,328
Adjustments to Cost										
Capital Outlay	D	(96,653)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(96,653)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		997,478	305,397	18,053	8,278	92,856	168,457	12,766	11,969	27,328
General Admin Distribution			(305,397)	7,966	3,653	40,975	74,336	5,633	5,281	12,059
Grand Total		\$997,478		\$26,019	\$11,931	\$133,831	\$242,793	\$18,400	\$17,250	\$39,387

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

A. Department Costs

Dept:7 130 Finance

Description		Amount	Budget	Accounting and Reporting	Parking Lot	Customer Service	IT- Desktop/Netw ork Support	IT-Bldg Permit System	IT-Customer Svc
Personnel Costs									
Salaries	S1	643,254	26,049	82,457	5,917	14,665	56,922	10,355	30,873
<i>Salary % Split</i>			<i>4.05%</i>	<i>12.82%</i>	<i>.92%</i>	<i>2.28%</i>	<i>8.85%</i>	<i>1.61%</i>	<i>4.80%</i>
Benefits	S	251,581	10,188	32,249	2,314	5,735	22,263	4,050	12,075
Subtotal - Personnel Costs		894,835	36,237	114,706	8,232	20,400	79,185	14,405	42,948
Services & Supplies Cost									
Travel & Per Diem	S	1,928	78	247	18	44	171	31	93
Travel-Local	S	87	4	11	1	2	8	1	4
Printing	S	1,638	66	210	15	37	145	26	79
Education & Registration	S	530	21	68	5	12	47	9	25
Advertising	S	0	0	0	0	0	0	0	0
Books & Publications	S	252	10	32	2	6	22	4	12
Dues & Memberships	S	959	39	123	9	22	85	15	46
Maintenance Contracts	S	47,570	1,926	6,098	438	1,084	4,210	766	2,283
Supplies-Office	S	5,988	242	768	55	137	530	96	287
Supplies-Data Processing	S	2,251	91	289	21	51	199	36	108
Prof Svcs	S	12,392	502	1,588	114	283	1,097	199	595
Prof Svcs-Accounting/Audit	S	22,197	899	2,845	204	506	1,964	357	1,065
Prof Svcs-Misc	S	104	4	13	1	2	9	2	5
Utilities-Telephone	S	6,747	273	865	62	154	597	109	324
Capital Outlay	D	96,653	0	0	0	0	0	0	0
Subtotal - Services & Supplies		199,296	4,157	13,158	944	2,340	9,083	1,652	4,926
Department Cost Total		1,094,131	40,394	127,864	9,176	22,740	88,268	16,058	47,874
Adjustments to Cost									
Capital Outlay	D	(96,653)	0	0	0	0	0	0	0
Subtotal - Adjustments		(96,653)	0	0	0	0	0	0	0
Total Costs After Adjustments		997,478	40,394	127,864	9,176	22,740	88,268	16,058	47,874
General Admin Distribution			17,825	56,423	4,049	10,035	38,950	7,086	21,126
Grand Total		\$997,478	\$58,219	\$184,287	\$13,225	\$32,775	\$127,218	\$23,144	\$69,000

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:7 130 Finance

Department	First Incoming	Second Incoming	Pension	Grants	AP	Purchasing	Fixed Assets	Investments	Payroll	Budget
1 City Hall Depreciation	\$29,542	\$0	\$771	\$353	\$3,964	\$7,191	\$545	\$511	\$1,167	\$1,724
Subtotal - Building Depreciation	29,542	0	771	353	3,964	7,191	545	511	1,167	1,724
2 Equipment Depreciation	68,958	0	1,799	825	9,252	16,785	1,272	1,193	2,723	4,025
Subtotal - Equipment Depreciation	68,958	0	1,799	825	9,252	16,785	1,272	1,193	2,723	4,025
3 Fringe Benefits	26,947	1,875	752	345	3,867	7,016	532	498	1,138	1,682
3 Professional Svcs	9,142	636	255	117	1,312	2,380	180	169	386	571
3 City Hall	7,921	551	221	101	1,137	2,062	156	147	335	494
3 Postage-General	1,102	77	31	14	158	287	22	20	47	69
3 Contingency	0	0	0	0	0	0	0	0	0	0
3 Contracts & Supplies	11,099	772	310	142	1,593	2,889	219	205	469	693
3 Phone	3,220	224	90	41	462	838	64	60	136	201
3 Liability-General City Hall	4,413	307	123	56	633	1,149	87	82	186	275
3 PR	5,023	349	140	64	721	1,308	99	93	212	314
Subtotal - 190 Non-Departmental	68,867	4,792	1,921	881	9,883	17,929	1,359	1,274	2,909	4,299
4 HR	30,034	4,483	900	413	4,631	8,402	637	597	1,363	2,015
Subtotal - 120 City Clerk	30,034	4,483	900	413	4,631	8,402	637	597	1,363	2,015
5 Administration	22,855	2,521	662	304	3,405	6,177	468	439	1,002	1,481
Subtotal - 110 Administration	22,855	2,521	662	304	3,405	6,177	468	439	1,002	1,481
6 Legislative and Policy Making	155,259	11,656	4,354	1,997	22,395	40,628	3,079	2,887	6,591	9,742
Subtotal - 100 City Commission	155,259	11,656	4,354	1,997	22,395	40,628	3,079	2,887	6,591	9,742
7 Pension	0	3,323	87	40	446	809	61	57	131	194
7 AP	0	3,068	80	37	412	747	57	53	121	179
7 Purchasing	0	19,526	509	234	2,620	4,753	360	338	771	1,140
7 Fixed Assets	0	399	10	5	54	97	7	7	16	23
7 Payroll	0	2,670	70	32	358	650	49	46	105	156
7 Budget	0	3,631	95	43	487	884	67	63	143	212
7 Accounting and Reporting	0	11,493	300	137	1,542	2,797	212	199	454	671
7 IT-Desktop/Network Support	0	50,488	1,317	604	6,774	12,289	931	873	1,994	2,947
Subtotal - 130 Finance	0	94,598	2,468	1,132	12,692	23,026	1,745	1,636	3,735	5,521
9 City Hall	0	37,690	983	451	5,057	9,174	695	652	1,488	2,200

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

Dept:7 130 Finance

Department	First Incoming	Second Incoming	Pension	Grants	AP	Purchasing	Fixed Assets	Investments	Payroll	Budget
Subtotal - 312 Property Maintenance	\$0	\$37,690	\$983	\$451	\$5,057	\$9,174	\$695	\$652	\$1,488	\$2,200
11 Fleet Svcs Admin	0	35,832	935	429	4,807	8,722	661	620	1,415	2,091
Subtotal - 316 Fleet Svcs	0	35,832	935	429	4,807	8,722	661	620	1,415	2,091
Total Incoming	375,516	191,571	14,792	6,783	76,086	138,033	10,461	9,807	22,393	33,098
C. Total Allocated		\$1,564,565	\$40,811	\$18,714	\$209,916	\$380,826	\$28,861	\$27,057	\$61,780	\$91,317
			2.61%	1.20%	13.42%	24.34%	1.84%	1.73%	3.95%	5.84%

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

Dept:7 130 Finance

Department	First Incoming	Second Incoming	Accounting and Reporting	Parking Lot	Customer Service	IT-Desktop/Network Support	IT-Bldg Permit System	IT-Customer Svc
1 City Hall Depreciation	\$29,542	\$0	\$5,458	\$392	\$971	\$3,768	\$685	\$2,044
Subtotal - Building Depreciation	29,542	0	5,458	392	971	3,768	685	2,044
2 Equipment Depreciation	68,958	0	12,740	914	2,266	8,795	1,600	4,770
Subtotal - Equipment Depreciation	68,958	0	12,740	914	2,266	8,795	1,600	4,770
3 Fringe Benefits	26,947	1,875	5,325	382	947	3,676	669	1,994
3 Professional Svcs	9,142	636	1,806	130	321	1,247	227	676
3 City Hall	7,921	551	1,565	112	278	1,081	197	586
3 Postage-General	1,102	77	218	16	39	150	27	82
3 Contingency	0	0	0	0	0	0	0	0
3 Contracts & Supplies	11,099	772	2,193	157	390	1,514	275	821
3 Phone	3,220	224	636	46	113	439	80	238
3 Liability-General City Hall	4,413	307	872	63	155	602	110	327
3 PR	5,023	349	993	71	177	685	125	372
Subtotal - 190 Non-Departmental	68,867	4,792	13,609	977	2,420	9,394	1,709	5,095
4 HR	30,034	4,483	6,377	458	1,134	4,402	801	2,388
Subtotal - 120 City Clerk	30,034	4,483	6,377	458	1,134	4,402	801	2,388
5 Administration	22,855	2,521	4,688	336	834	3,236	589	1,755
Subtotal - 110 Administration	22,855	2,521	4,688	336	834	3,236	589	1,755
6 Legislative and Policy Making	155,259	11,656	30,838	2,213	5,484	21,288	3,873	11,546
Subtotal - 100 City Commission	155,259	11,656	30,838	2,213	5,484	21,288	3,873	11,546
7 Pension	0	3,323	614	44	109	424	77	230
7 AP	0	3,068	567	41	101	391	71	212
7 Purchasing	0	19,526	3,607	259	642	2,490	453	1,351
7 Fixed Assets	0	399	74	5	13	51	9	28
7 Payroll	0	2,670	493	35	88	341	62	185
7 Budget	0	3,631	671	48	119	463	84	251
7 Accounting and Reporting	0	11,493	2,123	152	378	1,466	267	795
7 IT-Desktop/Network Support	0	50,488	9,328	669	1,659	6,439	1,171	3,492
Subtotal - 130 Finance	0	94,598	17,477	1,254	3,108	12,065	2,195	6,544
9 City Hall	0	37,690	6,963	500	1,238	4,807	874	2,607

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:7 130 Finance

B. Incoming Costs - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Accounting and Reporting	Parking Lot	Customer Service	IT-Desktop/Net work Support	IT-Bldg Permit System	IT-Customer Svc
Subtotal - 312 Property Maintenance	\$0	\$37,690	\$6,963	\$500	\$1,238	\$4,807	\$874	\$2,607
11 Fleet Svcs Admin	0	35,832	6,620	475	1,177	4,570	831	2,479
Subtotal - 316 Fleet Svcs	0	35,832	6,620	475	1,177	4,570	831	2,479
Total Incoming	375,516	191,571	104,771	7,519	18,633	72,326	13,158	39,228
C. Total Allocated		\$1,564,565	\$289,058	\$20,744	\$51,408	\$199,545	\$36,301	\$108,228
			18.48%	1.33%	3.29%	12.75%	2.32%	6.92%

**Cooper City, Florida
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Pension Allocations

Dept:7 130 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	4	4.12%	\$1,477	\$0	\$1,477	\$0	\$1,477
5 110 Administration	3	3.09%	1,108	0	1,108	0	1,108
6 100 City Commission	1	1.03%	369	0	369	0	369
7 130 Finance	9	9.28%	3,323	0	3,323	0	3,323
9 312 Property Maintenance	5	5.15%	1,846	0	1,846	312	2,158
10 311 PW Admin	5	5.15%	1,846	0	1,846	312	2,158
11 316 Fleet Svcs	3	3.09%	1,108	0	1,108	187	1,295
14 211 Building	8	8.25%	2,954	0	2,954	500	3,453
15 212 Growth Management	2	2.06%	738	0	738	125	863
17 314 Parks	11	11.34%	4,061	0	4,061	687	4,748
20 710 Recreation	8	8.25%	2,954	0	2,954	500	3,453
32 FD 440 Stormwater Utility	1	1.03%	369	0	369	62	432
33 FD 450-910 Water & Sewer Utility-Wat	8	8.25%	2,954	0	2,954	500	3,453
34 FD 450-911 Water & Sewer Utility-Wat	8	8.25%	2,954	0	2,954	500	3,453
35 FD 450-930 Water & Sewer Utility-Was	7	7.22%	2,585	0	2,585	437	3,022
36 FD 450-931 Water & Sewer Utility-Was	6	6.19%	2,215	0	2,215	375	2,590
37 FD 450-940 Water & Sewer Utility-Cust	3	3.09%	1,108	0	1,108	187	1,295
38 FD 450-950 Water & Sewer Utility-Wat	5	5.15%	1,846	0	1,846	312	2,158
Subtotal	97	100.00%	35,814	0	35,814	4,997	40,811
Direct Bills					0		0
Total					\$35,814		\$40,811

Basis Units: # of FTE's per Dept/Div
Source:

**Cooper City, Florida
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Dept:7 130 Finance

Grants Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 311 PW Admin	1	2.17%	\$357	\$0	\$357	\$50	\$407
15 212 Growth Management	24	52.17%	8,568	0	8,568	1,196	9,764
18 510 Police	1	2.17%	357	0	357	50	407
38 FD 450-950 Water & Sewer Utility-Wat	20	43.48%	7,140	0	7,140	996	8,137
Subtotal	46	100.00%	16,423	0	16,423	2,291	18,714
Direct Bills					0		0
Total					\$16,423		\$18,714

Basis Units: Grant expenditures per Dept/Div
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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AP Allocations

Dept:7 130 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	62	1.11%	\$2,045	\$0	\$2,045	\$0	\$2,045
5 110 Administration	55	0.98%	1,814	0	1,814	0	1,814
6 100 City Commission	59	1.06%	1,946	0	1,946	0	1,946
7 130 Finance	93	1.67%	3,068	0	3,068	0	3,068
8 150 Legal	30	0.54%	990	0	990	145	1,135
11 316 Fleet Svcs	290	5.19%	9,567	0	9,567	1,402	10,969
12 FD 103-313 Road & Bridge-Streets Ma	130	2.33%	4,289	0	4,289	629	4,917
13 180 Boards & Committees	21	0.38%	693	0	693	102	794
14 211 Building	135	2.42%	4,454	0	4,454	653	5,106
15 212 Growth Management	53	0.95%	1,748	0	1,748	256	2,005
16 213 Code Enforcement	49	0.88%	1,616	0	1,616	237	1,853
19 610 Fire	18	0.32%	594	0	594	87	681
25 FD 300-190 Capital Projects-Non Depa	229	4.10%	7,555	0	7,555	1,107	8,662
26 FD 300-311 Capital Projects-PW Admi	138	2.47%	4,553	0	4,553	667	5,220
27 FD 300-312 Capital Projects-Property I	395	7.07%	13,031	0	13,031	1,910	14,941
28 FD 300-314 Capital Projects-Parks	406	7.27%	13,394	0	13,394	1,963	15,357
29 FD 300-510 Capital Projects-Police	39	0.70%	1,287	0	1,287	189	1,475
30 FD 300-710 Captial Projects-Recreatio	410	7.34%	13,526	0	13,526	1,983	15,508
31 FD 400-810 Parking Lot-Parking Facilit	41	0.73%	1,353	0	1,353	198	1,551
32 FD 440 Stormwater Utility	46	0.82%	1,518	0	1,518	222	1,740
33 FD 450-910 Water & Sewer Utility-Wat	207	3.71%	6,829	0	6,829	1,001	7,830
35 FD 450-930 Water & Sewer Utility-Was	175	3.13%	5,773	0	5,773	846	6,619
36 FD 450-931 Water & Sewer Utility-Was	75	1.34%	2,474	0	2,474	363	2,837
37 FD 450-940 Water & Sewer Utility-Cust	1,495	26.77%	49,319	0	49,319	7,230	56,549
38 FD 450-950 Water & Sewer Utility-Wat	286	5.12%	9,435	0	9,435	1,383	10,818
41 FD 453-911 Capital Improvement-Wate	325	5.82%	10,722	0	10,722	1,572	12,293
48 All Other	322	5.77%	10,623	0	10,623	1,557	12,180
Subtotal	5,584	100.00%	184,213	0	184,213	25,703	209,916
Direct Bills				0			0
Total					\$184,213		\$209,916

Basis Units: # of Checks per Dept/Div
Source:

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Dept:7 130 Finance

Purchasing Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 190 Non-Departmental	2	0.45%	\$1,502	\$0	\$1,502	\$0	\$1,502
4 120 City Clerk	10	2.25%	7,510	0	7,510	0	7,510
5 110 Administration	3	0.67%	2,253	0	2,253	0	2,253
7 130 Finance	26	5.84%	19,526	0	19,526	0	19,526
9 312 Property Maintenance	36	8.09%	27,036	0	27,036	4,155	31,191
10 311 PW Admin	29	6.52%	21,779	0	21,779	3,347	25,126
11 316 Fleet Svcs	8	1.80%	6,008	0	6,008	923	6,931
12 FD 103-313 Road & Bridge-Streets Ma	32	7.19%	24,032	0	24,032	3,693	27,726
13 180 Boards & Committees	1	0.22%	751	0	751	115	866
14 211 Building	3	0.67%	2,253	0	2,253	346	2,599
15 212 Growth Management	1	0.22%	751	0	751	115	866
17 314 Parks	67	15.06%	50,317	0	50,317	7,733	58,050
18 510 Police	3	0.67%	2,253	0	2,253	346	2,599
20 710 Recreation	38	8.54%	28,538	0	28,538	4,386	32,924
26 FD 300-311 Capital Projects-PW Admii	9	2.02%	6,759	0	6,759	1,039	7,798
33 FD 450-910 Water & Sewer Utility-Wat	40	8.99%	30,040	0	30,040	4,617	34,657
34 FD 450-911 Water & Sewer Utility-Wat	37	8.31%	27,787	0	27,787	4,271	32,058
35 FD 450-930 Water & Sewer Utility-Was	34	7.64%	25,534	0	25,534	3,924	29,458
36 FD 450-931 Water & Sewer Utility-Was	21	4.72%	15,771	0	15,771	2,424	18,195
38 FD 450-950 Water & Sewer Utility-Wat	45	10.11%	33,795	0	33,795	5,194	38,989
Subtotal	445	100.00%	334,196	0	334,196	46,630	380,826
Direct Bills					0		0
Total					\$334,196		\$380,826

Basis Units: # of PO's per Dept/Div
Source:

**Cooper City, Florida
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Fixed Assets Allocations

Dept:7 130 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	2,827.15	0.06%	\$16	\$0	\$16	\$0	\$16
5 110 Administration	2,926.07	0.07%	17	0	17	0	17
6 100 City Commission	328.20	0.01%	2	0	2	0	2
7 130 Finance	68,958.49	1.58%	399	0	399	0	399
9 312 Property Maintenance	122,144.54	2.79%	707	0	707	100	808
10 311 PW Admin	66,934.30	1.53%	388	0	388	55	443
11 316 Fleet Svcs	31,287.59	0.72%	181	0	181	26	207
12 FD 103-313 Road & Bridge-Streets Ma	357,714.51	8.18%	2,071	0	2,071	294	2,365
14 211 Building	4,691.45	0.11%	27	0	27	4	31
15 212 Growth Management	1,714.08	0.04%	10	0	10	1	11
18 510 Police	71,661.94	1.64%	415	0	415	59	474
19 610 Fire	80,405.03	1.84%	466	0	466	66	532
20 710 Recreation	132,633.48	3.03%	768	0	768	109	877
25 FD 300-190 Capital Projects-Non Depa	79,184.08	1.81%	458	0	458	65	524
28 FD 300-314 Capital Projects-Parks	551,908.82	12.62%	3,195	0	3,195	454	3,649
31 FD 400-810 Parking Lot-Parking Facilit	36,935.07	0.84%	214	0	214	30	244
32 FD 440 Stormwater Utility	163,610.73	3.74%	947	0	947	134	1,082
33 FD 450-910 Water & Sewer Utility-Wat	574,877.16	13.14%	3,328	0	3,328	473	3,801
34 FD 450-911 Water & Sewer Utility-Wat	954,616.65	21.82%	5,527	0	5,527	785	6,312
35 FD 450-930 Water & Sewer Utility-Was	348,918.22	7.98%	2,020	0	2,020	287	2,307
36 FD 450-931 Water & Sewer Utility-Was	664,492.82	15.19%	3,847	0	3,847	546	4,393
37 FD 450-940 Water & Sewer Utility-Cusi	12,105.49	0.28%	70	0	70	10	80
38 FD 450-950 Water & Sewer Utility-Wat	43,624.97	1.00%	253	0	253	36	288
Subtotal	4,374,500.84	100.00%	25,327	0	25,327	3,534	28,861
Direct Bills					0		0
Total					\$25,327		\$28,861

Basis Units: Value of Fixed Assets per Dept/Div
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:7 130 Finance

Investments Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 FD 300-130 Capital Projects-Finance	70,588.52	0.27%	\$65	\$0	\$65	\$9	\$74
25 FD 300-190 Capital Projects-Non Depa	70,588.52	0.27%	65	0	65	9	74
26 FD 300-311 Capital Projects-PW Admii	70,588.52	0.27%	65	0	65	9	74
27 FD 300-312 Capital Projects-Property I	70,588.52	0.27%	65	0	65	9	74
28 FD 300-314 Capital Projects-Parks	70,588.52	0.27%	65	0	65	9	74
29 FD 300-510 Capital Projects-Police	70,588.52	0.27%	65	0	65	9	74
30 FD 300-710 Captial Projects-Recreatio	70,588.52	0.27%	65	0	65	9	74
40 FD 453-910 Capital Improvement-Wate	3,139.65	0.01%	3	0	3	0	3
41 FD 453-911 Capital Improvement-Wate	3,139.65	0.01%	3	0	3	0	3
47 FD 800	25,283,475.21	98.06%	23,283	0	23,283	3,249	26,532
Subtotal	25,783,874.15	100.00%	23,744	0	23,744	3,313	27,057
Direct Bills					0		0
Total					\$23,744		\$27,057

Basis Units: Value of Investments per Fund
Source:

**Cooper City, Florida
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Payroll Allocations

Dept:7 130 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	124	3.13%	\$1,698	\$0	\$1,698	\$0	\$1,698
5 110 Administration	142	3.59%	1,945	0	1,945	0	1,945
6 100 City Commission	29	0.73%	397	0	397	0	397
7 130 Finance	195	4.93%	2,670	0	2,670	0	2,670
9 312 Property Maintenance	174	4.40%	2,383	0	2,383	379	2,762
10 311 PW Admin	136	3.44%	1,862	0	1,862	297	2,159
11 316 Fleet Svcs	87	2.20%	1,191	0	1,191	190	1,381
14 211 Building	245	6.19%	3,355	0	3,355	534	3,889
15 212 Growth Management	28	0.71%	383	0	383	61	444
17 314 Parks	664	16.77%	9,093	0	9,093	1,448	10,541
20 710 Recreation	438	11.06%	5,998	0	5,998	955	6,953
32 FD 440 Stormwater Utility	68	1.72%	931	0	931	148	1,079
33 FD 450-910 Water & Sewer Utility-Wat	345	8.71%	4,724	0	4,724	752	5,477
34 FD 450-911 Water & Sewer Utility-Wat	265	6.69%	3,629	0	3,629	578	4,207
35 FD 450-930 Water & Sewer Utility-Was	271	6.85%	3,711	0	3,711	591	4,302
36 FD 450-931 Water & Sewer Utility-Was	233	5.89%	3,191	0	3,191	508	3,699
37 FD 450-940 Water & Sewer Utility-Cusi	327	8.26%	4,478	0	4,478	713	5,191
38 FD 450-950 Water & Sewer Utility-Wat	188	4.75%	2,575	0	2,575	410	2,984
Subtotal	3,959	100.00%	54,215	0	54,215	7,565	61,780
Direct Bills					0		0
Total					\$54,215		\$61,780

Basis Units: # of payroll checks and ACH transaction per Dept/Div
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:7 130 Finance

Budget Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 190 Non-Departmental	597,089	2.71%	\$2,173	\$0	\$2,173	\$0	\$2,173
4 120 City Clerk	593,545	2.70%	2,160	0	2,160	0	2,160
5 110 Administration	483,427	2.20%	1,760	0	1,760	0	1,760
6 100 City Commission	378,908	1.72%	1,379	0	1,379	0	1,379
7 130 Finance	997,479	4.53%	3,631	0	3,631	0	3,631
8 150 Legal	286,539	1.30%	1,043	0	1,043	169	1,212
9 312 Property Maintenance	654,675	2.97%	2,383	0	2,383	386	2,769
10 311 PW Admin	644,909	2.93%	2,347	0	2,347	380	2,728
11 316 Fleet Svcs	315,663	1.43%	1,149	0	1,149	186	1,335
12 FD 103-313 Road & Bridge-Streets Ma	1,494,269	6.79%	5,439	0	5,439	881	6,320
13 180 Boards & Committees	12,882	0.06%	47	0	47	8	54
14 211 Building	1	0.00%	0	0	0	0	0
15 212 Growth Management	388,501	1.76%	1,414	0	1,414	229	1,643
16 213 Code Enforcement	3,747	0.02%	14	0	14	2	16
17 314 Parks	1,760,014	7.99%	6,406	0	6,406	1,038	7,444
18 510 Police	126,371	0.57%	460	0	460	75	534
19 610 Fire	99,952	0.45%	364	0	364	59	423
20 710 Recreation	1,545,266	7.02%	5,625	0	5,625	911	6,536
21 FD 002-211 Bldg Inspections-Bldg	882,242	4.01%	3,211	0	3,211	520	3,731
22 FD 106-510 Police Confiscation	19,042	0.09%	69	0	69	11	81
31 FD 400-810 Parking Lot-Parking Facilit	69,491	0.32%	253	0	253	41	294
32 FD 440 Stormwater Utility	200,344	0.91%	729	0	729	118	847
33 FD 450-910 Water & Sewer Utility-Wat	1,559,365	7.08%	5,676	0	5,676	919	6,595
34 FD 450-911 Water & Sewer Utility-Wat	1,625,412	7.38%	5,916	0	5,916	958	6,875
35 FD 450-930 Water & Sewer Utility-Was	1,037,700	4.71%	3,777	0	3,777	612	4,389
36 FD 450-931 Water & Sewer Utility-Was	1,315,289	5.97%	4,787	0	4,787	775	5,563
37 FD 450-940 Water & Sewer Utility-Cust	397,960	1.81%	1,449	0	1,449	235	1,683
38 FD 450-950 Water & Sewer Utility-Wat	1,608,603	7.31%	5,855	0	5,855	948	6,803
39 FD 452 Renewal & Replacement	239,010	1.09%	870	0	870	141	1,011
42 FD 653 Pension-Police	15,763	0.07%	57	0	57	9	67
43 FD 654 Pension-Fire	11,538	0.05%	42	0	42	7	49
44 FD 655 Pension-General	2,361,202	10.72%	8,594	0	8,594	1,392	9,987
45 FD 656 Pension-Managerial	289,898	1.32%	1,055	0	1,055	171	1,226
Subtotal	22,016,096	100.00%	80,136	0	80,136	11,181	91,317
Direct Bills					0		0
Total					\$80,136		\$91,317

Basis Units: Expenditures per Dept/Div (Police, Fire, Code weighted at 1%)

Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Accounting and Reporting Allocations

Dept:7 130 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 190 Non-Departmental	597,089	2.71%	\$6,880	\$0	\$6,880	\$0	\$6,880
4 120 City Clerk	593,545	2.70%	6,839	0	6,839	0	6,839
5 110 Administration	483,427	2.20%	5,570	0	5,570	0	5,570
6 100 City Commission	378,908	1.72%	4,366	0	4,366	0	4,366
7 130 Finance	997,479	4.53%	11,493	0	11,493	0	11,493
8 150 Legal	286,539	1.30%	3,301	0	3,301	535	3,836
9 312 Property Maintenance	654,675	2.97%	7,543	0	7,543	1,222	8,765
10 311 PW Admin	644,909	2.93%	7,430	0	7,430	1,204	8,634
11 316 Fleet Svcs	315,663	1.43%	3,637	0	3,637	589	4,226
12 FD 103-313 Road & Bridge-Streets Ma	1,494,269	6.79%	17,217	0	17,217	2,789	20,005
13 180 Boards & Committees	12,882	0.06%	148	0	148	24	172
14 211 Building	1	0.00%	0	0	0	0	0
15 212 Growth Management	388,501	1.76%	4,476	0	4,476	725	5,201
16 213 Code Enforcement	3,747	0.02%	43	0	43	7	50
17 314 Parks	1,760,014	7.99%	20,278	0	20,278	3,285	23,563
18 510 Police	126,371	0.57%	1,456	0	1,456	236	1,692
19 610 Fire	99,952	0.45%	1,152	0	1,152	187	1,338
20 710 Recreation	1,545,266	7.02%	17,804	0	17,804	2,884	20,688
21 FD 002-211 Bldg Inspections-Bldg	882,242	4.01%	10,165	0	10,165	1,646	11,811
22 FD 106-510 Police Confiscation	19,042	0.09%	219	0	219	36	255
31 FD 400-810 Parking Lot-Parking Facilit	69,491	0.32%	801	0	801	130	930
32 FD 440 Stormwater Utility	200,344	0.91%	2,308	0	2,308	374	2,682
33 FD 450-910 Water & Sewer Utility-Wat	1,559,365	7.08%	17,967	0	17,967	2,910	20,877
34 FD 450-911 Water & Sewer Utility-Wat	1,625,412	7.38%	18,728	0	18,728	3,033	21,761
35 FD 450-930 Water & Sewer Utility-Was	1,037,700	4.71%	11,956	0	11,956	1,937	13,893
36 FD 450-931 Water & Sewer Utility-Was	1,315,289	5.97%	15,154	0	15,154	2,455	17,609
37 FD 450-940 Water & Sewer Utility-Cusl	397,960	1.81%	4,585	0	4,585	743	5,328
38 FD 450-950 Water & Sewer Utility-Wat	1,608,603	7.31%	18,534	0	18,534	3,002	21,536
39 FD 452 Renewal & Replacement	239,010	1.09%	2,754	0	2,754	446	3,200
42 FD 653 Pension-Police	15,763	0.07%	182	0	182	29	211
43 FD 654 Pension-Fire	11,538	0.05%	133	0	133	22	154
44 FD 655 Pension-General	2,361,202	10.72%	27,205	0	27,205	4,406	31,612
45 FD 656 Pension-Managerial	289,898	1.32%	3,340	0	3,340	541	3,881
Subtotal	22,016,096	100.00%	253,664	0	253,664	35,393	289,058
Direct Bills					0		0
Total					\$253,664		\$289,058

Basis Units: Expenditures per Dept/Div (Police, Fire, Code weighted at 1%)

Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:7 130 Finance

Parking Lot Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 FD.400-810 Parking Lot-Parking Facilit	100	100.00%	\$18,204	\$0	\$18,204	\$2,540	\$20,744
Subtotal	100	100.00%	18,204	0	18,204	2,540	20,744
Direct Bills					0		0
Total					\$18,204		\$20,744

Basis Units: Direct to Parking Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Customer Service Allocations

Dept:7 130 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 FD 450-940 Water & Sewer Utility-Cust	100	100.00%	\$45,113	\$0	\$45,113	\$6,295	\$51,408
Subtotal	100	100.00%	45,113	0	45,113	6,295	51,408
Direct Bills					0		0
Total					\$45,113		\$51,408
Basis Units:							
Source:							

**Cooper City, Florida
Full Cost Allocation Plan**

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IT-Desktop/Network Support Allocations

Dept:7 130 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	28	10.22%	\$17,895	\$0	\$17,895	\$0	\$17,895
5 110 Administration	10	3.65%	6,391	0	6,391	0	6,391
7 130 Finance	79	28.83%	50,488	0	50,488	0	50,488
10 311 PW Admin	29	10.58%	18,534	0	18,534	4,513	23,047
11 316 Fleet Svcs	8	2.92%	5,113	0	5,113	1,245	6,358
14 211 Building	29	10.58%	18,534	0	18,534	4,513	23,047
15 212 Growth Management	14	5.11%	8,947	0	8,947	2,179	11,126
20 710 Recreation	34	12.41%	21,729	0	21,729	5,291	27,020
37 FD 450-940 Water & Sewer Utility-Cust	10	3.65%	6,391	0	6,391	1,556	7,947
38 FD 450-950 Water & Sewer Utility-Wat	33	12.04%	21,090	0	21,090	5,136	26,226
Subtotal	274	100.00%	175,112	0	175,112	24,433	199,545
Direct Bills					0		0
Total					\$175,112		\$199,545

Basis Units: # of computers per Dept/Div
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

IT-Bldg Permit System Admin Allocations

Dept:7 130 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 211 Building	100	100.00%	\$31,856	\$0	\$31,856	\$4,445	\$36,301
Subtotal	100	100.00%	31,856	0	31,856	4,445	36,301
Direct Bills					0		0
Total					\$31,856		\$36,301

Basis Units: Direct to Bldg
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Dept:7 130 Finance

IT-Customer Svc Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 FD 450-940 Water & Sewer Utility-Cust	100	100.00%	\$94,976	\$0	\$94,976	\$13,252	\$108,228
Subtotal	100	100.00%	94,976	0	94,976	13,252	108,228
Direct Bills					0		0
Total					\$94,976		\$108,228

Basis Units: Direct to Customer Svc
Source:



**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Allocation Summary

Dept:7 130 Finance

Department	Pension	Grants	AP	Purchasing	Fixed Assets	Investments	Payroll	Budget	Accounting and Reporting	Parking Lot
3 190 Non-Departmental	\$0	\$0	\$0	\$1,502	\$0	\$0	\$0	\$2,173	\$6,880	\$0
4 120 City Clerk	1,477	0	2,045	7,510	16	0	1,698	2,160	6,839	0
5 110 Administration	1,108	0	1,814	2,253	17	0	1,945	1,760	5,570	0
6 100 City Commission	369	0	1,946	0	2	0	397	1,379	4,366	0
7 130 Finance	3,323	0	3,068	19,526	399	0	2,670	3,631	11,493	0
8 150 Legal	0	0	1,135	0	0	0	0	1,212	3,836	0
9 312 Property Maintenance	2,158	0	0	31,191	808	0	2,762	2,769	8,765	0
10 311 PW Admin	2,158	407	0	25,126	443	0	2,159	2,728	8,634	0
11 316 Fleet Svcs	1,295	0	10,969	6,931	207	0	1,381	1,335	4,226	0
12 FD 103-313 Road & Bridge-Streets Ma	0	0	4,917	27,726	2,365	0	0	6,320	20,005	0
13 180 Boards & Committees	0	0	794	866	0	0	0	54	172	0
14 211 Building	3,453	0	5,106	2,599	31	0	3,889	0	0	0
15 212 Growth Management	863	9,764	2,005	866	11	0	444	1,643	5,201	0
16 213 Code Enforcement	0	0	1,853	0	0	0	0	16	50	0
17 314 Parks	4,748	0	0	58,050	0	0	10,541	7,444	23,563	0
18 510 Police	0	407	0	2,599	474	0	0	534	1,692	0
19 610 Fire	0	0	681	0	532	0	0	423	1,338	0
20 710 Recreation	3,453	0	0	32,924	877	0	6,953	6,536	20,688	0
21 FD 002-211 Bldg Inspections-Bldg	0	0	0	0	0	0	0	3,731	11,811	0
22 FD 106-510 Police Confiscation	0	0	0	0	0	0	0	81	255	0
24 FD 300-130 Capital Projects-Finance	0	0	0	0	0	74	0	0	0	0
25 FD 300-190 Capital Projects-Non Depa	0	0	8,662	0	524	74	0	0	0	0
26 FD 300-311 Capital Projects-PW Admi	0	0	5,220	7,798	0	74	0	0	0	0
27 FD 300-312 Capital Projects-Property I	0	0	14,941	0	0	74	0	0	0	0
28 FD 300-314 Capital Projects-Parks	0	0	15,357	0	3,649	74	0	0	0	0
29 FD 300-510 Capital Projects-Police	0	0	1,475	0	0	74	0	0	0	0
30 FD 300-710 Captial Projects-Recreatio	0	0	15,508	0	0	74	0	0	0	0
31 FD 400-810 Parking Lot-Parking Facilit	0	0	1,551	0	244	0	0	294	930	20,744
32 FD 440 Stormwater Utility	432	0	1,740	0	1,082	0	1,079	847	2,682	0
33 FD 450-910 Water & Sewer Utility-Wat	3,453	0	7,830	34,657	3,801	0	5,477	6,595	20,877	0
34 FD 450-911 Water & Sewer Utility-Wat	3,453	0	0	32,058	6,312	0	4,207	6,875	21,761	0
35 FD 450-930 Water & Sewer Utility-Was	3,022	0	6,619	29,458	2,307	0	4,302	4,389	13,893	0
36 FD 450-931 Water & Sewer Utility-Was	2,590	0	2,837	18,195	4,393	0	3,699	5,563	17,609	0
37 FD 450-940 Water & Sewer Utility-Cusi	1,295	0	56,549	0	80	0	5,191	1,683	5,328	0
38 FD 450-950 Water & Sewer Utility-Wat	2,158	8,137	10,818	38,989	288	0	2,984	6,803	21,536	0
39 FD 452 Renewal & Replacement	0	0	0	0	0	0	0	1,011	3,200	0
40 FD 453-910 Capital Improvement-Wate	0	0	0	0	0	3	0	0	0	0
41 FD 453-911 Capital Improvement-Wate	0	0	12,293	0	0	3	0	0	0	0
42 FD 653 Pension-Police	0	0	0	0	0	0	0	67	211	0
43 FD 654 Pension-Fire	0	0	0	0	0	0	0	49	154	0
44 FD 655 Pension-General	0	0	0	0	0	0	0	9,987	31,612	0

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:7 130 Finance

Allocation Summary

Department	Pension	Grants	AP	Purchasing	Fixed Assets	Investments	Payroll	Budget	Accounting and Reporting	Parking Lot
45 FD 656 Pension-Managerial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,226	\$3,881	\$0
47 FD 800	0	0	0	0	0	26,532	0	0	0	0
48 All Other	0	0	12,180	0	0	0	0	0	0	0
Total	\$40,811	\$18,714	\$209,916	\$380,826	\$28,861	\$27,057	\$61,780	\$91,317	\$289,058	\$20,744

**Cooper City, Florida
Full Cost Allocation Plan**

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Allocation Summary

Dept:7 130 Finance

Department	Customer Service	IT-Desktop/Net work Support	IT-Bldg Permit System Admin	IT-Customer Svc	Total
3 190 Non-Departmental	\$0	\$0	\$0	\$0	\$10,555
4 120 City Clerk	0	17,895	0	0	39,640
5 110 Administration	0	6,391	0	0	20,857
6 100 City Commission	0	0	0	0	8,459
7 130 Finance	0	50,488	0	0	94,598
8 150 Legal	0	0	0	0	6,183
9 312 Property Maintenance	0	0	0	0	48,453
10 311 PW Admin	0	23,047	0	0	64,701
11 316 Fleet Svcs	0	6,358	0	0	32,703
12 FD 103-313 Road & Bridge-Streets Ma	0	0	0	0	61,333
13 180 Boards & Committees	0	0	0	0	1,888
14 211 Building	0	23,047	36,301	0	74,428
15 212 Growth Management	0	11,126	0	0	31,925
16 213 Code Enforcement	0	0	0	0	1,919
17 314 Parks	0	0	0	0	104,346
18 510 Police	0	0	0	0	5,706
19 610 Fire	0	0	0	0	2,973
20 710 Recreation	0	27,020	0	0	98,452
21 FD 002-211 Bldg Inspections-Bldg	0	0	0	0	15,543
22 FD 106-510 Police Confiscation	0	0	0	0	335
24 FD 300-130 Capital Projects-Finance	0	0	0	0	74
25 FD 300-190 Capital Projects-Non Depa	0	0	0	0	9,260
26 FD 300-311 Capital Projects-PW Admi	0	0	0	0	13,092
27 FD 300-312 Capital Projects-Property I	0	0	0	0	15,015
28 FD 300-314 Capital Projects-Parks	0	0	0	0	19,080
29 FD 300-510 Capital Projects-Police	0	0	0	0	1,549
30 FD 300-710 Capital Projects-Recreatio	0	0	0	0	15,583
31 FD 400-810 Parking Lot-Parking Facilit	0	0	0	0	23,763
32 FD 440 Stormwater Utility	0	0	0	0	7,862
33 FD 450-910 Water & Sewer Utility-Wate	0	0	0	0	82,690
34 FD 450-911 Water & Sewer Utility-Wate	0	0	0	0	74,665
35 FD 450-930 Water & Sewer Utility-Was	0	0	0	0	63,990
36 FD 450-931 Water & Sewer Utility-Was	0	0	0	0	54,886
37 FD 450-940 Water & Sewer Utility-Cusi	51,408	7,947	0	108,228	237,709
38 FD 450-950 Water & Sewer Utility-Wate	0	26,226	0	0	117,940
39 FD 452 Renewal & Replacement	0	0	0	0	4,211
40 FD 453-910 Capital Improvement-Wate	0	0	0	0	3
41 FD 453-911 Capital Improvement-Wate	0	0	0	0	12,297
42 FD 653 Pension-Police	0	0	0	0	278
43 FD 654 Pension-Fire	0	0	0	0	203
44 FD 655 Pension-General	0	0	0	0	41,598

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:7 130 Finance

Allocation Summary

Department	Customer Service	IT-Desktop/Net work Support	IT-Bldg Permit System Admin	IT-Customer Svc	Total
45 FD 656 Pension-Managerial	\$0	\$0	\$0	\$0	\$5,107
47 FD 800	0	0	0	0	26,532
48 All Other	0	0	0	0	12,180
Total	\$51,408	\$199,545	\$36,301	\$108,228	\$1,564,565

150 Legal
Nature and Extent of Services

The City of Cooper City contracts with a private firm for legal services including: contract review, legal services, personnel issues, etc. These costs are allocated to receiving departments, as follows:

- **Legal Services** costs have been allocated based upon the costs of various legal activities per Department / Division.
- **General Government** represents costs associated with legal review and representation in areas such as litigation that do not benefit specific departments. These costs have not been allocated in this cost allocation plan.

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:8 150 Legal

A. Department Costs

Description		Amount	General Admin	Legal Svcs	General Government
Personnel Costs					
Salaries	S1	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					
Printing-Code Supp	S	1,730	0	1,488	242
Prof Svcs-City Attorney	S	236,473	0	203,367	33,106
Prof Svcs-Other Legal Exp	S	48,335	0	41,568	6,767
Subtotal - Services & Supplies		286,538	0	246,423	40,115
Department Cost Total		286,538	0	246,423	40,115
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		286,538	0	246,423	40,115
General Admin Distribution			0	0	0
Grand Total		\$286,538		\$246,423	\$40,115
				not allocated	

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:8 150 Legal

B. Incoming Costs - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Legal Svcs	General Government
3 Contingency	\$0	\$0	\$0	\$0
Subtotal - 190 Non-Departmental	0	0	0	0
5 Administration	6,565	724	6,269	1,021
Subtotal - 110 Administration	6,565	724	6,269	1,021
7 AP	990	145	976	159
7 Budget	1,043	169	1,042	170
7 Accounting and Reporting	3,301	535	3,299	537
Subtotal - 130 Finance	5,334	849	5,317	866
Total Incoming	11,899	1,573	11,586	1,886
C. Total Allocated		\$300,010	\$258,009	\$42,001
			86.00%	14.00%

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Dept:8 150 Legal

Legal Svcs Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 213 Code Enforcement	3,663	4.07%	\$10,449	\$0	\$10,449	\$55	\$10,504
19 610 Fire	36,297	40.34%	103,544	0	103,544	546	104,090
38 FD 450-950 Water & Sewer Utility-Wat	11,760	13.07%	33,548	0	33,548	177	33,724
42 FD 653 Pension-Police	22,500	25.01%	64,185	0	64,185	338	64,524
43 FD 654 Pension-Fire	15,750	17.51%	44,930	0	44,930	237	45,167
Subtotal	89,970	100.00%	256,656	0	256,656	1,353	258,009
Direct Bills					0		0
Total					\$256,656		\$258,009

Basis Units: Legal Activities per Dept/Div
Source:

Cooper City, Florida
Full Cost Allocation Plan

FY 2017
3/26/2018

Allocation Summary

Dept:8 150 Legal

Department	Legal Svcs	General Government	Total
16 213 Code Enforcement	\$10,504	\$0	\$10,504
19 610 Fire	104,090	0	104,090
38 FD 450-950 Water & Sewer Utility-Wat	33,724	0	33,724
42 FD 653 Pension-Police	64,524	0	64,524
43 FD 654 Pension-Fire	45,167	0	45,167
Total	\$258,009	\$0	\$258,009

**312 Property Maintenance
Nature and Extent of Services**

The Property Maintenance division is part of the Public Works department and is responsible for maintaining the City's various properties, including all City buildings. These costs are allocated to receiving departments, as follows:

- **Fire Station** represents costs associated with building maintenance at the Fire Station. These costs have been allocated directly to the Fire Department.
- **Police Building** represents costs associated with building maintenance at the Police Building. These costs have been allocated directly to the Police Department.
- **Public Works Building** represents costs associated with building maintenance of the Public Works buildings. These costs have been allocated directly to Public Works Administration.
- **City Hall** represents the costs associated with building maintenance at City Hall. These costs have been allocated to the Departments / Division within City Hall based upon square footage.



Cooper City, Florida
Full Cost Allocation Plan

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312 Property Maintenance Continued
Nature and Extent of Services

- **Recreation Building** represents the costs associated with building maintenance of the Recreation buildings. These costs have been allocated directly to the Recreation department.
- **Pool & Tennis Building** represents the costs associated with building maintenance of the Pool and Tennis buildings. These costs have been allocated directly to the Recreation Department.
- **Community Center** represents the costs associated with building maintenance of the Community Center. These costs have been allocated directly to the Community Center.
- **Fleet** represents the costs associated with Fleet. These costs have been allocated directly to Fleet.

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:9 312 Property Maintenance

A. Department Costs

Description		Amount	General Admin	Fire Station	Police Bldg	PW Bldg	City Hall	Recreation	Pool & Tennis	Community Center
Personnel Costs										
Salaries	S1	316,719	0	34,839	67,588	17,325	64,389	42,345	20,555	35,187
<i>Salary % Split</i>			<i>.00%</i>	<i>11.00%</i>	<i>21.34%</i>	<i>5.47%</i>	<i>20.33%</i>	<i>13.37%</i>	<i>6.49%</i>	<i>11.11%</i>
Benefits	S	144,322	0	15,875	30,798	7,894	29,341	19,296	9,366	16,034
Subtotal - Personnel Costs		461,041	0	50,715	98,386	25,219	93,730	61,641	29,922	51,222
Services & Supplies Cost										
Repairs-Accident & Vandalism	S	7,071	0	778	1,509	387	1,438	945	459	786
Repairs-Bldg & Property	S	72,199	0	7,942	15,407	3,949	14,678	9,653	4,686	8,021
Maintenance Contracts	S	27,399	0	3,014	5,847	1,499	5,570	3,663	1,778	3,044
Maintenance Electric Systems	S	34,450	0	3,790	7,352	1,884	7,004	4,606	2,236	3,827
Supplies-Bldg	S	43,085	0	4,739	9,194	2,357	8,759	5,760	2,796	4,787
Supplies-Uniforms	S	3,513	0	386	750	192	714	470	228	390
Supplies-Safety Equip	S	852	0	94	182	47	173	114	55	95
Supplies-Minor Tools	S	971	0	107	207	53	197	130	63	108
Utilities-Water & Sewer	S	4,094	0	450	874	224	832	547	266	455
Capital Outlay	D	63,697	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		257,331	0	21,300	41,321	10,592	39,366	25,889	12,567	21,513
Department Cost Total		718,372	0	72,014	139,708	35,811	133,095	87,530	42,488	72,734
Adjustments to Cost										
Capital Outlay	D	(63,697)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(63,697)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		654,675	0	72,014	139,708	35,811	133,095	87,530	42,488	72,734
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$654,675		\$72,014	\$139,708	\$35,811	\$133,095	\$87,530	\$42,488	\$72,734

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:9 312 Property Maintenance

A. Department Costs

Description		Amount	Fleet
<hr/>			
Personnel Costs			
Salaries	S1	316,719	34,491
<i>Salary % Split</i>			<i>10.89%</i>
Benefits	S	144,322	15,717
Subtotal - Personnel Costs		<u>461,041</u>	<u>50,207</u>
Services & Supplies Cost			
Repairs-Accident & Vandalism	S	7,071	770
Repairs-Bldg & Property	S	72,199	7,862
Maintenance Contracts	S	27,399	2,984
Maintenance Electric Systems	S	34,450	3,752
Supplies-Bldg	S	43,085	4,692
Supplies-Uniforms	S	3,513	383
Supplies-Safety Equip	S	852	93
Supplies-Minor Tools	S	971	106
Utilities-Water & Sewer	S	4,094	446
Capital Outlay	D	63,697	0
Subtotal - Services & Supplies		<u>257,331</u>	<u>21,087</u>
Department Cost Total		718,372	71,294
Adjustments to Cost			
Capital Outlay	D	(63,697)	0
Subtotal - Adjustments		<u>(63,697)</u>	<u>0</u>
Total Costs After Adjustments		654,675	71,294
General Admin Distribution			0
Grand Total		<u>\$654,675</u>	<u>\$71,294</u>

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:9 312 Property Maintenance

B. Incoming Costs - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Fire Station	Police Bldg	PW Bldg	City Hall	Recreation	Pool & Tennis	Community Center	Fleet
3 Fringe Benefits	\$14,971	\$1,042	\$1,761	\$3,417	\$876	\$3,255	\$2,141	\$1,039	\$1,779	\$1,744
3 Postage-General	612	43	72	140	36	133	88	43	73	71
3 Contingency	0	0	0	0	0	0	0	0	0	0
3 PR	2,791	194	328	637	163	607	399	194	332	325
Subtotal - 190 Non-Departmental	18,374	1,278	2,162	4,194	1,075	3,995	2,628	1,275	2,183	2,140
4 HR	16,686	2,490	2,109	4,092	1,049	3,898	2,564	1,245	2,130	2,088
Subtotal - 120 City Clerk	16,686	2,490	2,109	4,092	1,049	3,898	2,564	1,245	2,130	2,088
5 Administration	15,000	1,654	1,832	3,554	911	3,386	2,227	1,081	1,850	1,814
Subtotal - 110 Administration	15,000	1,654	1,832	3,554	911	3,386	2,227	1,081	1,850	1,814
7 Pension	1,846	312	237	461	118	439	289	140	240	235
7 Purchasing	27,036	4,155	3,431	6,656	1,706	6,341	4,170	2,024	3,465	3,397
7 Fixed Assets	707	100	89	172	44	164	108	52	90	88
7 Payroll	2,383	379	304	589	151	562	369	179	307	301
7 Budget	2,383	386	305	591	151	563	370	180	308	302
7 Accounting and Reporting	7,543	1,222	964	1,870	479	1,782	1,172	569	974	954
Subtotal - 130 Finance	41,898	6,555	5,330	10,340	2,650	9,851	6,478	3,145	5,383	5,277
10 Dept Admin	0	170,731	18,780	36,434	9,339	34,710	22,827	11,080	18,968	18,593
Subtotal - 311 PW Admin	0	170,731	18,780	36,434	9,339	34,710	22,827	11,080	18,968	18,593
11 Fleet Svcs Admin	0	35,832	3,941	7,646	1,960	7,285	4,791	2,325	3,981	3,902
Subtotal - 316 Fleet Svcs	0	35,832	3,941	7,646	1,960	7,285	4,791	2,325	3,981	3,902
Total Incoming	91,958	218,540	34,155	66,260	16,984	63,124	41,514	20,151	34,496	33,813
C. Total Allocated		\$965,173	\$106,169	\$205,968	\$52,795	\$196,220	\$129,044	\$62,640	\$107,231	\$105,107
			11.00%	21.34%	5.47%	20.33%	13.37%	6.49%	11.11%	10.89%

**Cooper City, Florida
Full Cost Allocation Plan**

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Fire Station Allocations

Dept:9 312 Property Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 610 Fire	100	100.00%	\$82,130	\$0	\$82,130	\$24,039	\$106,169
Subtotal	100	100.00%	82,130	0	82,130	24,039	106,169
Direct Bills					0		0
Total					\$82,130		\$106,169

Basis Units: Direct to Fire Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Police Bldg Allocations

Dept:9 312 Property Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 510 Police	100	100.00%	\$159,331	\$0	\$159,331	\$46,636	\$205,968
Subtotal	100	100.00%	159,331	0	159,331	46,636	205,968
Direct Bills					0		0
Total					\$159,331		\$205,968

Basis Units: Direct to Police

Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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PW Bldg Allocations

Dept:9 312 Property Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 311 PW Admin	100	100.00%	\$40,841	\$0	\$40,841	\$11,954	\$52,795
Subtotal	100	100.00%	40,841	0	40,841	11,954	52,795
Direct Bills					0		0
Total					\$40,841		\$52,795

Basis Units: Direct to PW
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:9 312 Property Maintenance

City Hall Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 120 City Clerk	2,196	15.52%	\$23,554	\$0	\$23,554	\$0	\$23,554
5 110 Administration	1,318	9.31%	14,137	0	14,137	0	14,137
6 100 City Commission	1,415	10.00%	15,177	0	15,177	0	15,177
7 130 Finance	3,514	24.83%	37,690	0	37,690	0	37,690
14 211 Building	3,074	21.72%	32,971	0	32,971	23,923	56,894
15 212 Growth Management	878	6.20%	9,417	0	9,417	6,833	16,250
37 FD 450-940 Water & Sewer Utility-Cust	1,757	12.42%	18,845	0	18,845	13,674	32,519
Subtotal	14,152	100.00%	151,791	0	151,791	44,429	196,220
Direct Bills					0		0
Total					\$151,791		\$196,220

Basis Units: Square Footage of Occupants by Department
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Recreation Allocations

Dept:9 312 Property Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 710 Recreation	100	100.00%	\$99,825	\$0	\$99,825	\$29,219	\$129,044
Subtotal	100	100.00%	99,825	0	99,825	29,219	129,044
Direct Bills					0		0
Total					\$99,825		\$129,044

Basis Units: Direct to Recreation
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:9 312 Property Maintenance

Pool & Tennis Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 710 Recreation	100	100.00%	\$48,456	\$0	\$48,456	\$14,183	\$62,640
Subtotal	100	100.00%	48,456	0	48,456	14,183	62,640
Direct Bills					0		0
Total					\$48,456		\$62,640

Basis Units: Direct to Recreation
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Community Center Allocations

Dept:9 312 Property Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 710 Recreation	100	100.00%	\$82,951	\$0	\$82,951	\$24,280	\$107,231
Subtotal	100	100.00%	82,951	0	82,951	24,280	107,231
Direct Bills					0		0
Total					\$82,951		\$107,231

Basis Units: Direct to Recreation
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:9 312 Property Maintenance

Fleet Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 316 Fleet Svcs	100	100.00%	\$81,308	\$0	\$81,308	\$23,799	\$105,107
Subtotal	100	100.00%	81,308	0	81,308	23,799	105,107
Direct Bills					0		0
Total					\$81,308		\$105,107

Basis Units: Direct to Fleet
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

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Allocation Summary

Dept:9 312 Property Maintenance

Department	Fire Station	Police Bldg	PW Bldg	City Hall	Recreation	Pool & Tennis	Community Center	Fleet	Total
4 120 City Clerk	\$0	\$0	\$0	\$23,554	\$0	\$0	\$0	\$0	\$23,554
5 110 Administration	0	0	0	14,137	0	0	0	0	14,137
6 100 City Commission	0	0	0	15,177	0	0	0	0	15,177
7 130 Finance	0	0	0	37,690	0	0	0	0	37,690
10 311 PW Admin	0	0	52,795	0	0	0	0	0	52,795
11 316 Fleet Svcs	0	0	0	0	0	0	0	105,107	105,107
14 211 Building	0	0	0	56,894	0	0	0	0	56,894
15 212 Growth Management	0	0	0	16,250	0	0	0	0	16,250
18 510 Police	0	205,968	0	0	0	0	0	0	205,968
19 610 Fire	106,169	0	0	0	0	0	0	0	106,169
20 710 Recreation	0	0	0	0	129,044	62,640	107,231	0	298,914
37 FD 450-940 Water & Sewer Utility-Cust	0	0	0	32,519	0	0	0	0	32,519
Total	\$106,169	\$205,968	\$52,795	\$196,220	\$129,044	\$62,640	\$107,231	\$105,107	\$965,173

Cooper City, Florida
Full Cost Allocation Plan

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311.Public Works Administration
Nature and Extent of Services

The Public Works Department is responsible for the maintenance of City buildings, parks, roadways, sidewalks and trees. These costs of administering the Public Works Department are allocated to receiving departments, as follows:

- **Department Administration** costs have been allocated based upon the expenditures per Department / Division supervised.
- **Arborist** represents costs associated with the City Arborist and relate to services that do not directly support other City departments. These costs have not been allocated through this plan.



**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Dept:10 311 PW Admin

A. Department Costs

Description		Amount	General Admin	Dept Admin	Arborist
Personnel Costs					
Salaries	S1	393,963	0	330,929	63,034
<i>Salary % Split</i>			<i>.00%</i>	<i>84.00%</i>	<i>16.00%</i>
Benefits	S	151,515	0	127,273	24,242
Subtotal - Personnel Costs		545,478	0	458,202	87,276
Services & Supplies Cost					
Travel & Per Diem	S	3,176	0	2,668	508
Travel-Local	S	92	0	77	15
Printing	S	450	0	378	72
Annual Events	S	2,002	0	1,682	320
Education & Registration	S	2,901	0	2,437	464
Advertising	S	0	0	0	0
Books & Publications	S	40	0	34	6
Dues & Memberships	S	785	0	659	126
Maintenance Communications	S	969	0	814	155
Maintenance Contracts	S	13,138	0	11,036	2,102
Supplies-Office	S	7,270	0	6,107	1,163
Supplies-Safety Equipment	S	50	0	42	8
Prof Svcs-Misc	S	36,829	0	30,936	5,893
Contractual Svcs	S	15,500	0	13,020	2,480
Utilities-Telephone	S	8,117	0	6,818	1,299
Utilities-Electricity	S	8,110	0	6,812	1,298
Capital Outlay	D	3,795	0	0	0
Subtotal - Services & Supplies		103,224	0	83,520	15,909
Department Cost Total		648,702	0	541,722	103,185
Adjustments to Cost					
Capital Outlay	D	(3,795)	0	0	0

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:10 311 PW Admin

A. Department Costs

Description	Amount	General Admin	Dept Admin	Arborist
Subtotal - Adjustments	(3,795)	0	0	0
Total Costs After Adjustments	644,907	0	541,722	103,185
General Admin Distribution		0	0	0
Grand Total	<u>\$644,907</u>		<u>\$541,722</u>	<u>\$103,185</u>
			not allocated	



**Cooper City, Florida
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 311 PW Admin

Department	First Incoming	Second Incoming	Dept Admin	Arborist
1 PW Buildings	\$38,805	\$0	\$32,596	\$6,209
Subtotal - Building Depreciation	38,805	0	32,596	6,209
2 Equipment Depreciation	66,934	0	56,225	10,709
Subtotal - Equipment Depreciation	66,934	0	56,225	10,709
3 Fringe Benefits	14,971	1,042	13,450	2,562
3 Postage-General	612	43	550	105
3 Contingency	0	0	0	0
3 Liability-PW	23,342	1,624	20,971	3,995
3 PR	2,791	194	2,507	478
Subtotal - 190 Non-Departmental	41,716	2,902	37,479	7,139
4 HR	16,686	2,490	16,108	3,068
Subtotal - 120 City Clerk	16,686	2,490	16,108	3,068
5 Administration	14,777	1,630	13,781	2,625
Subtotal - 110 Administration	14,777	1,630	13,781	2,625
6 Legislative and Policy Making	150,251	11,280	135,686	25,845
Subtotal - 100 City Commission	150,251	11,280	135,686	25,845
7 Pension	1,846	312	1,813	345
7 Grants	357	50	342	65
7 Purchasing	21,779	3,347	21,106	4,020
7 Fixed Assets	388	55	372	71
7 Payroll	1,862	297	1,814	345
7 Budget	2,347	380	2,291	436
7 Accounting and Reporting	7,430	1,204	7,253	1,381
7 IT-Desktop/Network Support	18,534	4,513	19,359	3,687
Subtotal - 130 Finance	54,544	10,158	54,349	10,352
9 PW Bldg	40,841	11,954	44,348	8,447
Subtotal - 312 Property Maintenance	40,841	11,954	44,348	8,447
10 Dept Admin	0	168,184	141,274	26,909
Subtotal - 311 PW Admin	0	168,184	141,274	26,909
Total Incoming	424,552	208,598	531,847	101,304
C. Total Allocated		\$1,278,058	\$1,073,568	\$204,489
			84.00%	16.00%

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Dept:10 311 PW Admin

Dept Admin Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 312 Property Maintenance	654,675	19.00%	\$170,731	\$0	\$170,731	\$0	\$170,731
10 311 PW Admin	644,909	18.72%	168,184	0	168,184	0	168,184
11 316 Fleet Svcs	315,663	9.16%	82,321	0	82,321	25,784	108,105
17 314 Parks	1,760,014	51.09%	458,988	0	458,988	143,762	602,751
31 FD 400-810 Parking Lot-Parking Facilit	69,491	2.02%	18,122	0	18,122	5,676	23,799
Subtotal	3,444,752	100.00%	898,346	0	898,346	175,223	1,073,568
Direct Bills					0		0
Total					\$898,346		\$1,073,568

Basis Units: Expenditures per Dept/Div Supervised

Source:

Cooper City, Florida
Full Cost Allocation Plan

FY 2017
3/26/2018

Allocation Summary

Dept:10 311 PW Admin

Department	Dept Admin	Arborist	Total
9 312 Property Maintenance	\$170,731	\$0	\$170,731
10 311 PW Admin	168,184	0	168,184
11 316 Fleet Svcs	108,105	0	108,105
17 314 Parks	602,751	0	602,751
31 FD 400-810 Parking Lot-Parking Facilit	23,799	0	23,799
Total	\$1,073,568	\$0	\$1,073,568

316 Fleet Services
Nature and Extent of Services

The Fleet Services division is part of the Public Works Department and is responsible for managing and maintaining the City's vehicles. Costs are allocated to General Fund Departments only since the Utilities Fund pays directly for one mechanic and the cost of all supplies and materials used in maintenance and repair of its vehicles. These costs are allocated to General Fund receiving departments, as follows:

- **Fleet Services Administration** costs have been allocated based upon the number of vehicles maintained per General Fund Department / Division.
- **Utilities Fleet Administration** represents costs 50% of the managerial costs associated with Utilities administration. The Fleet Manager directs two mechanics, one of whom is funded directly from the Utilities Fund. This allocation represents the administrative costs funded in the General Fund to manage the mechanic funded in Utilities. These costs have been allocated directly to Utilities Administration.



Cooper City, Florida
Full Cost Allocation Plan

FY 2017
3/26/2018

Dept:11 316 Fleet Svcs

A. Department Costs

Description		Amount	General Admin	Fleet Svcs Admin	Utilities Fleet Admin
Personnel Costs					
Salaries	S1	128,384	0	92,436	35,948
<i>Salary % Split</i>			<i>.00%</i>	<i>72.00%</i>	<i>28.00%</i>
Benefits	S	55,713	0	40,113	15,600
Subtotal - Personnel Costs		184,097	0	132,550	51,547
Services & Supplies Cost					
Permits-Environmental	S	600	0	432	168
Travel & Per Diem	S	3	0	2	1
Insurance-Deductibles	S	499	0	359	140
Books & Publications	S	855	0	616	239
Waste-Oil & Tires	S	495	0	356	139
Repairs-Accident & Vandalism	S	395	0	284	111
Repairs-Equip	S	2,495	0	1,796	699
Repairs-Vehicle	S	9,391	0	6,762	2,629
Maintenance Contracts	S	449	0	323	126
Supplies-Shop	S	4,833	0	3,480	1,353
Supplies-Uniforms	S	2,118	0	1,525	593
Supplies-Safety Equip	S	235	0	169	66
Supplies-Minor Tools	S	1,601	0	1,153	448
Supplies-Vehicle	S	31,963	0	23,013	8,950
Supplies-Gas & Oil	S	52,518	0	37,813	14,705
Supplies-Tires	S	8,981	0	6,466	2,515
Prof Svcs-Aerial Certification	S	1,036	0	746	290
Utilities-Telephone	S	2,833	0	2,040	793
Utilities-Electricity	S	9,299	0	6,695	2,604
Utilities-Water & Sewer	S	967	0	696	271
Capital Outlay	D	1,190	0	0	0
Subtotal - Services & Supplies		132,756	0	94,728	36,838
Department Cost Total		316,853	0	227,277	88,386
Adjustments to Cost					
Capital Outlay	D	(1,190)	0	0	0

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:11 316 Fleet Svcs

A. Department Costs

Description	Amount	General Admin	Fleet Svcs Admin	Utilities Fleet Admin
Subtotal - Adjustments	(1,190)	0	0	0
Total Costs After Adjustments	315,663	0	227,277	88,386
General Admin Distribution		0	0	0
Grand Total	\$315,663		\$227,277	\$88,386



**Cooper City, Florida
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:11 316 Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Svcs Admin	Utilities Fleet Admin
1 Fleet Services	\$30,391	\$0	\$21,882	\$8,509
Subtotal - Building Depreciation	30,391	0	21,882	8,509
2 Equipment Depreciation	31,288	0	22,527	8,761
Subtotal - Equipment Depreciation	31,288	0	22,527	8,761
3 Fringe Benefits	8,982	625	6,917	2,690
3 Postage-General	367	26	283	110
3 Contingency	0	0	0	0
3 PR	1,674	116	1,289	501
Subtotal - 190 Non-Departmental	11,024	767	8,490	3,302
4 HR	10,011	1,494	8,284	3,222
Subtotal - 120 City Clerk	10,011	1,494	8,284	3,222
5 Administration	7,233	798	5,782	2,248
Subtotal - 110 Administration	7,233	798	5,782	2,248
7 Pension	1,108	187	932	363
7 AP	9,567	1,402	7,898	3,071
7 Purchasing	6,008	923	4,991	1,941
7 Fixed Assets	181	26	149	58
7 Payroll	1,191	190	994	387
7 Budget	1,149	186	961	374
7 Accounting and Reporting	3,637	589	3,043	1,183
7 IT-Desktop/Network Support	5,113	1,245	4,578	1,780
Subtotal - 130 Finance	27,954	4,749	23,546	9,157
9 Fleet	81,308	23,799	75,677	29,430
Subtotal - 312 Property Maintenance	81,308	23,799	75,677	29,430
10 Dept Admin	82,321	25,784	77,836	30,269
Subtotal - 311 PW Admin	82,321	25,784	77,836	30,269
11 Fleet Svcs Admin	0	17,916	12,899	5,016

**Cooper City, Florida
Full Cost Allocation Plan**

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Dept:11 316 Fleet Svcs

B. Incoming Costs - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Fleet Svcs Admin	Utilities Fleet Admin
Subtotal - 316 Fleet Svcs	\$0	\$17,916	\$12,899	\$5,016
12 Contract Mowing	0	4,160	2,995	1,165
Subtotal - FD 103-313 Road & Bridge-	0	4,160	2,995	1,165
Total Incoming	281,530	79,467	259,918	101,079
C. Total Allocated		\$676,660	\$487,195	\$189,465
			72.00%	28.00%

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Fleet Svcs Admin Allocations

Dept:11 316 Fleet Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 130 Finance	2	8.33%	\$35,832	\$0	\$35,832	\$0	\$35,832
9 312 Property Maintenance	2	8.33%	35,832	0	35,832	0	35,832
11 316 Fleet Svcs	1	4.17%	17,916	0	17,916	0	17,916
14 211 Building	3	12.50%	53,747	0	53,747	9,034	62,782
15 212 Growth Management	2	8.33%	35,832	0	35,832	6,023	41,854
17 314 Parks	7	29.17%	125,411	0	125,411	21,080	146,490
20 710 Recreation	7	29.17%	125,411	0	125,411	21,080	146,490
Subtotal	24	100.00%	429,979	0	429,979	57,216	487,195
Direct Bills					0		0
Total					\$429,979		\$487,195

Basis Units: # of vehicles maintained per GF Dept/Div
Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Dept:11 316 Fleet Svcs

Utilities Fleet Admin Allocations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 FD 450-950 Water & Sewer Utility-Wat	100	100.00%	\$167,214	\$0	\$167,214	\$22,251	\$189,465
Subtotal	100	100.00%	167,214	0	167,214	22,251	189,465
Direct Bills					0		0
Total					\$167,214		\$189,465

Basis Units: Direct to Utilities
Source:



**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Allocation Summary

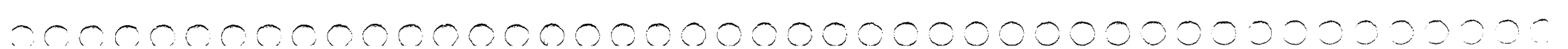
Dept:11 316 Fleet Svcs

Department	Fleet Svcs Admin	Utilities Fleet Admin	Total
7 130 Finance	\$35,832	\$0	\$35,832
9 312 Property Maintenance	35,832	0	35,832
11 316 Fleet Svcs	17,916	0	17,916
14 211 Building	62,782	0	62,782
15 212 Growth Management	41,854	0	41,854
17 314 Parks	146,490	0	146,490
20 710 Recreation	146,490	0	146,490
38 FD 450-950 Water & Sewer Utility-Wat	0	189,465	189,465
Total	\$487,195	\$189,465	\$676,660

FD 103-313 Road & Bridge Fund
Nature and Extent of Services

The Road and Bridge Fund contains funds used for maintaining the roads and bridges within the City. In addition, some of the contracts also support grounds maintenance for other City buildings and facilities. These costs are allocated to receiving departments, as follows:

- **Contract Mowing** costs have been allocated based upon the dollars spent per location.
- **Contract Tree Trimming** costs have been allocated directly to Utilities.



**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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A. Department Costs

Dept:12 FD 103-313 Road & Bridge-Streets Maint

Description		Amount	General Admin	Contract Mowing	Contract Tree Trimming
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Repairs-Rd & Drainage	D	267,314	0	0	0
Repairs-Sidewalk & Bikeway	D	168,374	0	0	0
Prof Svcs-Eng	D	38,992	0	0	0
Casual & Contract Labor	D	93,573	0	0	0
Contract Svc-Tree Trimming	P	242,984	0	0	242,984
Contract Svc-Mowing	P	263,126	0	263,126	0
Utilities-Electricity	D	419,906	0	0	0
Subtotal - Services & Supplies		1,494,269	0	263,126	242,984
Department Cost Total		1,494,269	0	263,126	242,984
Adjustments to Cost					
Repairs-Rd & Drainage	D	(267,314)	0	0	0
Repairs-Sidewalk & Bikeway	D	(168,374)	0	0	0
Prof Svcs-Eng	D	(38,992)	0	0	0
Casual & Contract Labor	D	(93,573)	0	0	0
Utilities-Electricity	D	(419,906)	0	0	0
Subtotal - Adjustments		(988,159)	0	0	0
Total Costs After Adjustments		506,110	0	263,126	242,984
General Admin Distribution			0	0	0
Grand Total		\$506,110		\$263,126	\$242,984

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
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Dept:12 FD 103-313 Road & Bridge-Streets Maint

B. Incoming Costs - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Contract Mowing	Contract Tree Trimming
3 Contingency	\$0	\$0	\$0	\$0
Subtotal - 190 Non-Departmental	0	0	0	0
5 Administration	34,238	3,776	19,763	18,250
Subtotal - 110 Administration	34,238	3,776	19,763	18,250
7 AP	4,289	629	2,557	2,361
7 Purchasing	24,032	3,693	14,414	13,311
7 Fixed Assets	2,071	294	1,230	1,135
7 Budget	5,439	881	3,286	3,034
7 Accounting and Reporting	17,217	2,789	10,401	9,605
Subtotal - 130 Finance	53,047	8,286	31,887	29,446
12 Contract Mowing	0	105,626	54,915	50,711
Subtotal - FD 103-313 Road & Bridge-	0	105,626	54,915	50,711
Total Incoming	87,285	117,688	106,565	98,408
C. Total Allocated		\$711,083	\$369,691	\$341,392
			51.99%	48.01%

**Cooper City, Florida
Full Cost Allocation Plan**

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Contract Mowing Allocations

Dept:12 FD 103-313 Road & Bridge-Streets Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 190 Non-Departmental	17,375.26	4.97%	\$15,337	\$0	\$15,337	\$0	\$15,337
11 316 Fleet Svcs	4,713.02	1.35%	4,160	0	4,160	0	4,160
12 FD 103-313 Road & Bridge-Streets Ma	119,662.19	34.24%	105,626	0	105,626	0	105,626
17 314 Parks	163,135.65	46.68%	144,001	0	144,001	48,046	192,047
18 510 Police	13,365.32	3.82%	11,798	0	11,798	3,936	15,734
19 610 Fire	8,739.77	2.50%	7,715	0	7,715	2,574	10,289
31 FD 400-810 Parking Lot-Parking Facilit	7,811.30	2.23%	6,895	0	6,895	2,301	9,196
34 FD 450-911 Water & Sewer Utility-Wat	7,348.75	2.10%	6,487	0	6,487	2,164	8,651
36 FD 450-931 Water & Sewer Utility-Was	7,348.75	2.10%	6,487	0	6,487	2,164	8,651
Subtotal	349,500.01	100.00%	308,505	0	308,505	61,186	369,691
Direct Bills					0		0
Total					\$308,505		\$369,691

Basis Units: Dollars spent per location

Source:

**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Contract Tree Trimming Allocations

Dept:12 FD 103-313 Road & Bridge-Streets Maint

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
32 FD 440 Stormwater Utility	100	100.00%	\$284,890	\$0	\$284,890	\$56,502	\$341,392
Subtotal	100	100.00%	284,890	0	284,890	56,502	341,392
Direct Bills					0		0
Total					\$284,890		\$341,392

Basis Units: Dollars spent per location
Source:



**Cooper City, Florida
Full Cost Allocation Plan**

FY 2017
3/26/2018

Allocation Summary

Dept:12 FD 103-313 Road & Bridge-Streets Maint

Department	Contract Mowing	Contract Tree Trimming	Total
3 190 Non-Departmental	\$15,337	\$0	\$15,337
11 316 Fleet Svcs	4,160	0	4,160
12 FD 103-313 Road & Bridge-Streets Ma	105,626	0	105,626
17 314 Parks	192,047	0	192,047
18 510 Police	15,734	0	15,734
19 610 Fire	10,289	0	10,289
31 FD 400-810 Parking Lot-Parking Facilit	9,196	0	9,196
32 FD 440 Stormwater Utility	0	341,392	341,392
34 FD 450-911 Water & Sewer Utility-Wat	8,651	0	8,651
36 FD 450-931 Water & Sewer Utility-Was	8,651	0	8,651
Total	\$369,691	\$341,392	\$711,083

