

# COST ALLOCATION 101

City and County of San Francisco



# Purpose

- Increase understanding
- Discuss concepts and methods
- Review how to use



# Definitions

- Cost Allocation Plan – a distribution of central service costs to receiving departments
  - Federal or A-87 Plan
  - Full Cost Plan
- 2 CFR Part 225 or OMB A-87 or A-87 = Office of Management and Budget Circular A-87



# Definitions (continued)

- Direct costs – “can be identified specifically with a particular final cost objective.” OMB A-87
- Central service costs - services performed on a centralized basis; administrative costs



# Definitions (continued)

- Indirect Costs – “incurred for a common or joint purpose benefiting more than one cost objective” and “not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.” (Source: OMB A-87)
- Indirect Cost Rate – Ratio of indirect costs to a direct cost base

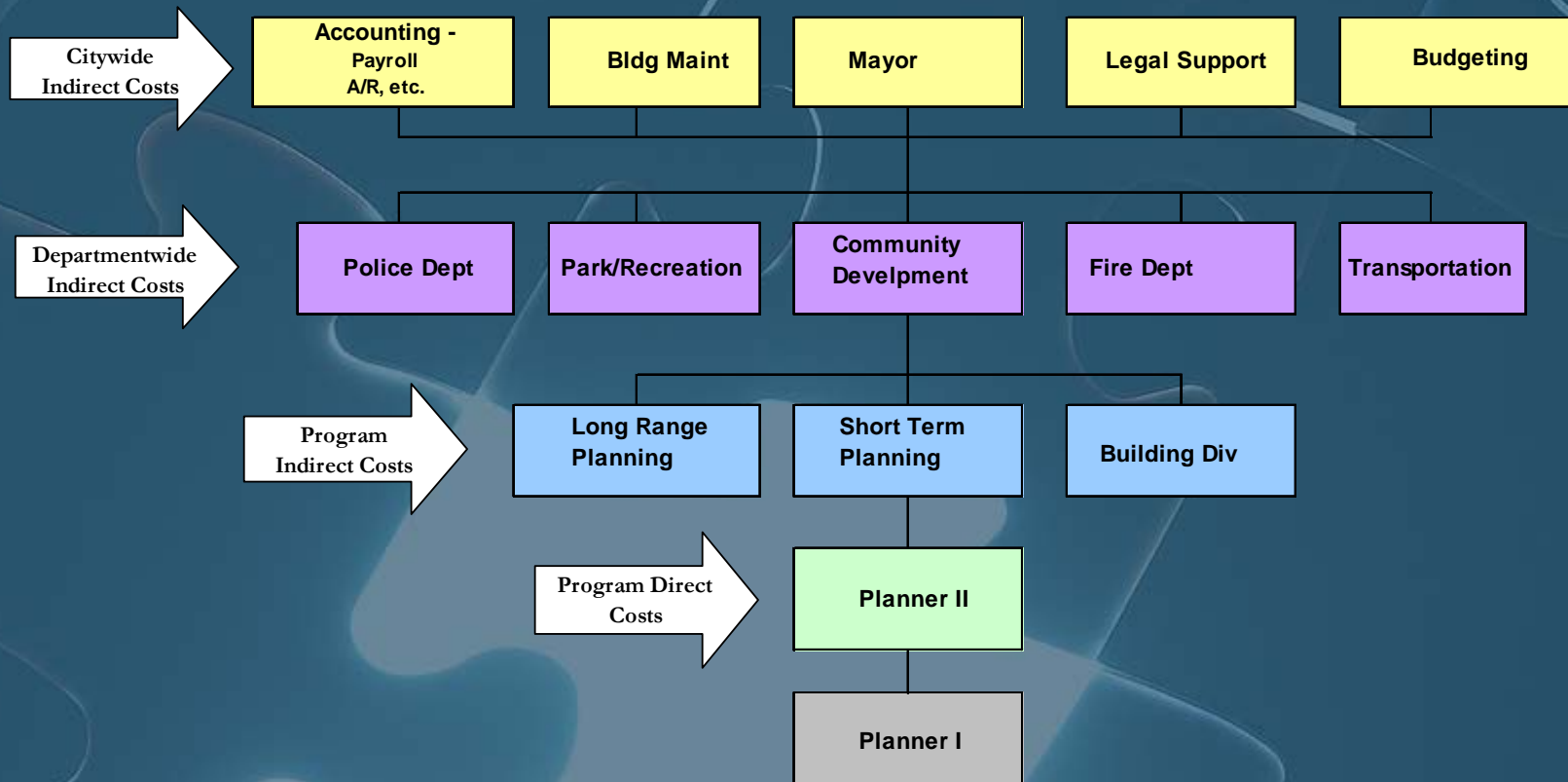




# Cost Allocation Plan Concept

- Direct operating programs benefit from government-wide central services
  - Programs should reimburse for central support
- Problem
  - Governmental accounting systems focus upon direct cost of service
  - Full cost of service calculation not possible
  - Cost of support services missing

# Flow of Costs





# Flow of Costs (continued)

- General accounting systems not designed to track ALL costs at lowest level
  - Direct costs can be tracked
  - Indirect costs cannot be tracked





# Accounting Solution

- Cost Allocation Plan



# Distribution of Costs

- Based on measurement of benefit and use
  - Allocation bases – accounting transactions, payroll transactions, square footage, headcount, equipment depreciation
  - Allocate to operating AND administrative (central service) departments



# Uses for Cost Allocation Plans

- Federal/State grant reimbursement
- Calculation of general fund support costs to non-general fund departments /services
- Total cost of providing user fee related services
- Good business
  - Sound decisions based on better info
  - Subsidy decisions
  - Funding decisions



# ANY ?



# Developing a Cost Plan

- Classify departments
  - Direct service provider/benefiting agency or
  - Central service/indirect agency
- Interview central service departments
  - Identify services and/or functions and allocation base
  - Who performs the services?
  - Which departments are served?
  - Are departments are billed?





# Developing a Cost Plan (cont)

- Gather accounting data
- Gather allocation data
- Input data into software
- Review draft with City
- Revise draft
- Prepare final report



# Indirect Cost Rates

- Cost plan versus indirect cost rates
  - Cost plans allocate costs
  - Indirect cost rates compare allocated costs to direct cost base, such as salaries and wages
  - Departmental indirect cost rates may also include allocated departmental administrative costs



# Developing IC Rate

- Analyze departmental personnel assignments by:
  - Timesheets
  - Assignment of duties
  - Percentage of time
  - Time study sample
- Distribute supply and service costs
  - Direct assignment
  - Distribute on percentage



# Example IC Rate

A	Central Service Costs	\$321,528
B	Payroll Amount	\$848,238
C	Indirect Cost Rate (A/B)	37.91%



# Uses of IC Rate

- Apply rate to grant direct base to recover indirect costs
- Apply rate to direct cost base to find “full cost” of a service or program





# PAGES FROM A SAMPLE COST ALLOCATION PLAN



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# SUMMARY SCHEDULE A

CITY COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION

BUDGET 2006-2007  
11/9/2007

**SUMMARY SCHEDULE**

Department	ASIAN ART MUSEUM	ASSESS/RE CORD	BUILD INSPECTIO N	ECONOMIC WORKFORC E & DEV	CHILD SUPPORT	CHILD/YO TH/FAMILY	CHILD/FAM LY/C	CITY PLANNING	CLEAN WATER	COMMUNITY COLLEGE
1 BUILDING DEPRECIATION	\$0	\$874,890	\$4,900	\$0	\$0	\$0	\$0	\$3,052	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	47,676	226,941	0	0	0	0	49,353	0	0
3 BOARD OF SUPERVISORS	18,570	30,305	82,166	13,611	36,058	58,992	15,222	39,246	82,757	593,742
4 CON - GEN CITY RESPONSIBILITY	679	1,073	2,598	128	1,279	108	315	1,358	4,399	31,561
5 HSS - GENERAL FUND COSTS	35,497	439,541	14,616	7,823	89,391	34,215	4,115	181,089	280,257	107,005
6 ADMINISTRATIVE SERVICES	0	414,992	0	0	0	0	0	0	0	0
7 ADMIN SVCS - CITY ADMINISTRATC	19,540	30,868	74,763	3,682	36,815	3,115	9,062	39,081	126,588	908,202
8 CITY ATTORNEY	0	2,703	91,576	37,409	1,575	927	1,515	29,100	39,008	0
9 CIVIL SERVICE COMMISSION	1,694	2,677	6,483	319	3,192	270	786	3,389	10,977	55,279
10 CONTROLLER - ADMINISTRATION	5,372	14,036	33,305	8,949	7,926	30,557	6,755	12,212	55,029	1,594
11 CON - ACCTNG OPS & SYSTEMS D	12,026	48,125	103,796	15,881	19,689	37,483	15,775	23,979	149,249	55,994
13 CON - PAYROLL/PERS SVCS DIV	15,334	24,223	58,668	2,889	28,889	2,444	7,111	30,667	99,335	0
14 HUMAN RESOURCES	45,303	(82,758)	(298,915)	8,545	81,377	(25,472)	9,736	87,286	293,486	1,477,938
15 HR - WORKERS' COMP	119	1,842	1,277	0	1,060	0	0	0	7,215	0
16 MAYOR'S OFFICE	7,748	13,534	44,502	14,978	16,028	76,139	12,429	18,310	0	0
17 OFC CONTRACT ADMIN - PROCURI	2,489	16,738	65,148	0	29,613	32,273	6,781	15,364	672,507	0
18 PUBLIC WORKS - BLDG REPAIR	3,385	1,097	12,808	0	0	0	0	0	590,641	0
19 LAW LIBRARY	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>167,756</b>	<b>1,881,562</b>	<b>524,632</b>	<b>144,203</b>	<b>352,892</b>	<b>251,051</b>	<b>89,602</b>	<b>533,486</b>	<b>2,411,448</b>	<b>3,231,315</b>

CENTRAL SERVICE AGENCIES
RECEIVING AGENCIES

USE TO DEVELOP INDIRECT  
 COST RATE  
 COST POOL / SALARIES =  
 \$533,486 / \$1,000,000 =  
 53.35%

# DEPARTMENT EXPENDITURES

CITY COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION

BUDGET 2006-2007  
11/9/2007

Dept:10- CONTROLLER - ADMINISTRATION

**A. DEPARTMENT COSTS**

		Amount	General Admin	ACCOUNTING	BUDGET	CONTROLLER	GARAGES	PAYROLL/PERSONNEL	REVENUE	TRIAL COURTS
Salaries	S	\$2,398,653	\$57,393	\$193,325	\$397,747	\$711,533	\$14,898	\$296,604	\$189,688	\$5,487
Salary % Split			2.39%	8.06%	16.58%	29.66%	.62%	12.37%	7.91%	.23%
Benefits	S	616,828	14,759	49,715	102,283	182,975	3,831	76,274	48,779	1,411
		3,015,481	72,152	243,040	500,030	894,508	18,729	372,878	238,467	6,898
SUPPLY & SERVICES COST										
NON-PERSONNEL SVCS	S	682,682	16,335	55,022	113,203	202,510	4,240	84,417	53,987	1,562
MTRL & SUPPLIES	S	188,792	4,517	15,216	31,306	56,003	1,173	23,345	14,930	432
SVCS OF OTHER DEPTS	S	657,683	15,736	53,007	109,058	195,094	4,085	81,326	52,010	1,505
CAPITAL OUTLAY	D	8,463	0	0	0	0	0	0	0	0
EXPEND RECOVERY	D	(133,000)	0	0	0	0	0	0	0	0
DEPARTMENT Cost Total		1,404,620	36,588	123,245	253,567	453,607	9,498	189,088	120,927	3,499
ADJUSTMENTS										
CAPITAL OUTLAY	D	(8,463)	0	0	0	0	0	0	0	0
EXPEND RECOVERY	D	133,000	0	0	0	0	0	0	0	0
Total		4,544,638	108,740	366,285	753,597	1,348,115	28,227	561,966	359,394	10,397
General Admin Distribution			(108,740)	8,979	18,473	33,047	692	13,776	8,810	255
Grand Total		\$4,544,638		\$375,264	\$772,070	\$1,381,162	\$28,919	\$575,742	\$368,204	\$10,652

DISALLOWED COSTS

↑

TIES TO EXPENDITURE REPORTS

↑

FUNCTIONS OR ACTIVITIES

↑

# INCOMING COSTS

CITY COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION

BUDGET 2006-2007  
11/9/2007

Dept:10 CONTROLLER - ADMINISTRATION

**B. INCOMING COSTS - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	ACCOUNTING	BUDGET	CONTROLLER	GARAGES	PAYROLL/PERSONNEL	REVENUE	TRIAL COURTS	GENERAL SERVICES
1 CITY HALL	\$739,438	\$0	\$61,058	\$125,620	\$224,723	\$4,705	\$93,676	\$59,909	\$1,733	\$168,014
Subtotal - BUILDING DEPRECIATION	739,438	0	61,058	125,620	224,723	4,705	93,676	59,909	1,733	168,014
3 BD OF SUPERVISORS	9,958	0	822	1,692	3,026	63	1,262	807	23	2,263
3 BUDGET & LEG ANALYSTS	4,704	0	388	799	1,430	30	596	381	11	1,069
Subtotal - BOARD OF SUPERVISORS	14,662	0	1,211	2,491	4,456	93	1,857	1,188	34	3,331
4 SUPPORT SERVICES	202	0	17	34	61	1	26	16	0	46
Subtotal - CON - GEN CITY RESPON	202	0	17	34	61	1	26	16	0	46
5 RETIRED EMPLOYEES	621,562	0	51,324	105,595	188,899	3,955	78,743	50,359	1,457	141,230
5 CITY PLAN	1,794	0	148	305	545	11	227	145	4	408
5 OTHER PLANS	8,252	0	681	1,402	2,508	53	1,045	669	19	1,875
Subtotal - HSS - GENERAL FUND CC	631,608	0	52,154	107,301	191,952	4,019	80,016	51,173	1,480	143,513
7 CITY ADMINISTRATOR PROGRAMS	15,560	0	1,285	2,643	4,729	99	1,971	1,261	36	3,536
Subtotal - ADMIN SVCS - CITY ADMI	15,560	0	1,285	2,643	4,729	99	1,971	1,261	36	3,536
9 CIVIL SERVICE	1,369	0	113	233	416	9	173	111	3	311
Subtotal - CIVIL SERVICE COMMISS	1,369	0	113	233	416	9	173	111	3	311
10 ACCOUNTING	0	2,404	199	408	731	15	305	195	6	546
10 BUDGET	0	697	58	118	212	4	88	56	2	158
10 REVENUE	0	6,796	561	1,155	2,065	43	861	551	16	1,544
10 GENERAL SERVICES	0	2,394	198	407	728	15	303	194	6	544
Subtotal - CONTROLLER - ADMINIST	0	12,291	1,015	2,088	3,735	78	1,557	996	29	2,793
11 ACCOUNTING/FINANCIAL SYSTEM	0	52,166	4,308	8,862	15,854	332	6,609	4,226	122	11,853
11 LABOR DISTRIBUTION SYSTEM	0	477	39	81	145	3	60	39	1	108
Subtotal - CON - ACCTNG OPS & SY	0	52,643	4,347	8,943	15,999	335	6,669	4,265	123	11,961
13 PAYROLL SERVICES	0	12,147	1,003	2,064	3,692	77	1,539	984	28	2,760
Subtotal - CON - PAYROLL/PERS SV	0	12,147	1,003	2,064	3,692	77	1,539	984	28	2,760
14 CITY PERSONNEL	0	35,825	2,958	6,086	10,888	228	4,539	2,903	84	8,140

↑  
ALLOCATED COSTS  
FROM OTHER  
CENTRAL SERVICE  
AGENCIES



# ALLOCATION OF COSTS

CITY COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION

BUDGET 2006-2007  
11/9/2007

Dept:10 CONTROLLER - ADMINISTRATION

ACCOUNTING Allocations

ALLOCATION BASE

CITY  
DOCUMENT  
COUNT

Allocation  
Percent

First  
Allocation

Direct Billed

Department  
Allocation

Second  
Allocation

Total

FUNCTION  
OR  
ACTIVITY  
NAME

3 BOARD OF SUPERVISORS	3,430	0.18%	\$873	\$0	\$873	\$0	\$873
4 CON - GEN CITY RESPONSIBILITY	11,400	0.59%	2,900	0	2,900	0	2,900
5 HSS - GENERAL FUND COSTS	14,520	0.75%	3,694	0	3,694	0	3,694
6 ADMINISTRATIVE SERVICES	9,691	0.50%	2,465	0	2,465	0	2,465
8 CITY ATTORNEY	7,928	0.41%	2,017	0	2,017	0	2,017
9 CIVIL SERVICE COMMISSION	861	0.04%	219	0	219	0	219
10 CONTROLLER - ADMINISTRATION	9,449	0.49%	2,404	0	2,404	0	2,404
11 CON - ACCTNG OPS & SYSTEMS D	1,067	0.06%	271	0	271	3	275
12 CON - AUDITS	2,763	0.14%	703	0	703	8	711
13 CON - PAYROLL/PERS SVCS DIV	711	0.04%	181	0	181	2	183
14 HUMAN RESOURCES	10,700	0.55%	2,722	0	2,722	31	2,753
17 OFC CONTRACT ADMIN - PROCUR	18	0.00%	5	0	5	0	5
18 PUBLIC WORKS - BLDG REPAIR	61,920	3.21%	15,751	0	15,751	181	15,933
19 LAW LIBRARY	372	0.02%	95	0	95	1	96
20 TREASURER/TAX COLLECTOR	29,005	1.50%	7,378	0	7,378	85	7,463
21 ACADEMY OF SCIENCES	509	0.03%	129	0	129	1	131
22 ADM - REAL ESTATE	4	0.00%	1	0	1	0	1
23 ADM - CENTRAL SHOPS	20,843	1.08%	5,302	0	5,302	61	5,363
25 ADULT PROBATION	5,364	0.28%	1,365	0	1,365	16	1,380
26 AIRPORT	105,306	5.45%	26,788	0	26,788	309	27,097
27 ANIMAL CARE/CONTROL	3,733	0.19%	950	0	950	11	961
28 ARTS COMMISSION	9,298	0.48%	2,365	0	2,365	27	2,392
29 ASIAN ART MUSEUM	2,057	0.11%	523	0	523	6	529
30 ASSESS/RECORD	8,494	0.44%	2,161	0	2,161	25	2,186
31 BUILD INSPECTION	19,547	1.01%	4,972	0	4,972	57	5,030
32 ECONOMIC WORKFORCE & DEV	2,702	0.14%	687	0	687	8	695
33 CHILD SUPPORT	3,268	0.17%	831	0	831	10	841
34 CHILD/YOUTH/FAMILY	5,607	0.29%	1,426	0	1,426	16	1,443
35 CHILD/FAMILY/C	2,074	0.11%	528	0	528	6	534
36 CITY PLANNING	4,101	0.21%	1,043	0	1,043	12	1,055
37 CLEAN WATER	22,587	1.17%	5,746	0	5,746	66	5,812
38 COMMUNITY COLLEGE	776	0.04%	197	0	197	2	200
39 CONVENTION FACILITY	827	0.04%	210	0	210	2	213
41 COUNTY EDUCATION	733	0.04%	186	0	186	2	189
42 DPH - HEALTH HOME	2,861	0.15%	728	0	728	8	736
43 DPH - JAIL HEALTH	4,272	0.22%	1,087	0	1,087	13	1,099
44 DPH - LAGUNA HONDA	44,125	2.29%	11,225	0	11,225	129	11,354
45 DPH - MENTAL HEALTH	23,544	1.22%	5,989	0	5,989	69	6,058
46 DPH - PRIMARY CARE	28,070	1.45%	7,140	0	7,140	82	7,223
47 DPH - PUBLIC HEALTH	96,853	5.02%	24,638	0	24,638	284	24,921
48 DPH - SF GEN HOSP	158,529	8.21%	40,327	0	40,327	465	40,791
49 DPH - SUBSTANCE	5,981	0.31%	1,521	0	1,521	18	1,539

ALLOCATED TO  
CITY PLANNING

Public Resource Management Group

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# ALLOCATED COSTS SUMMARY

CITY COUNTY OF SAN FRANCISCO FULL COST ALLOCATION										BUDGET 2006-2007 11/9/2007	
ALLOCATION SUMMARY										Dept:10 CONTROLLER - ADMINISTRATION	
Department	ACCOUNTING	BUDGET	CONTROLLER	GARAGES	PAYROLL/PERSONNEL	REVENUE	TRIAL COURTS	GENERAL SERVICES	Total		
0 DIRECT BILLED	133,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,000		
1 BOARD OF SUPERVISORS	873	1,007	0	0	0	345	0	3,770	5,994		
4 CON - GEN CITY RESPONSIBILITY	2,900	3,206	0	0	0	5,796	0	79,402	91,305		
5 HSS - GENERAL FUND COSTS	3,694	1,072	0	0	0	12,950	0	0	17,715		
6 ADMINISTRATIVE SERVICES	2,465	2,148	0	0	0	4,898	0	42,593	52,104		
8 CITY ATTORNEY	2,017	1,429	0	0	0	33	0	2,777	6,256		
9 CIVIL SERVICE COMMISSION	219	142	0	0	0	14	0	221	596		
10 CONTROLLER - ADMINISTRATION	2,404	697	0	0	0	6,796	0	2,394	12,290		
11 CON - ACCTNG OPS & SYSTEMS D	275	461	689,398	0	287,378	0	0	3,157	980,668		
12 CON - AUDITS	711	653	753,528	0	314,110	0	0	897	1,069,900		
13 CON - PAYROLL/PERS SVCS DIV	183	248	384,780	0	160,397	3	0	2,236	547,847		
14 HUMAN RESOURCES	2,753	2,107	0	0	0	467	0	5,188	10,515		
15 HR - WORKERS' COMP	0	540	0	0	0	0	0	0	540		
17 OFC CONTRACT ADMIN - PROCURI	5	13	0	0	0	21	0	0	39		
18 PUBLIC WORKS - BLDG REPAIR	15,933	19,826	0	0	0	31	0	1,946	37,735		
19 LAW LIBRARY	96	65	0	0	0	0	0	164	325		
20 TREASURER/TAX COLLECTOR	7,463	2,581	0	0	0	12,653	0	8,952	31,650		
21 ACADEMY OF SCIENCES	131	91	0	0	0	22	0	692	937		
22 ADM - REAL ESTATE	1	74	0	0	0	6	0	0	81		
23 ADM - CENTRAL SHOPS	5,363	6,424	0	0	0	0	0	0	11,788		
25 ADULT PROBATION	1,380	1,937	0	0	0	3,376	0	4,042	10,735		
26 AIRPORT	27,097	61,580	0	0	0	51,442	0	0	140,119		
27 ANIMAL CARE/CONTROL	961	305	0	0	0	2,999	0	0	4,264		
28 ARTS COMMISSION	2,392	7,452	0	0	0	599	0	2,727	13,170		
29 ASIAN ART MUSEUM	529	548	0	0	0	1,375	0	2,920	5,372		
30 ASSESS/RECORD	2,186	1,815	0	0	0	4,934	0	5,101	14,036		
31 BUILD INSPECTION	5,030	1,571	0	0	0	9,933	0	16,771	33,305		
32 ECONOMIC WORKFORCE & DEV	695	1,959	0	0	0	649	0	5,645	8,948		
33 CHILD SUPPORT	841	670	0	0	0	374	0	6,040	7,926		
34 CHILD/YOUTH/FAMILY	1,443	0	0	0	0	421	0	28,694	30,557		
35 CHILD/FAMILY/C	534	1,354	0	0	0	184	0	4,684	6,755		
36 CITY PLANNING	1,055	2,929	0	0	0	1,327	0	6,900	12,212		
37 CLEAN WATER	5,812	39,178	0	0	0	10,040	0	0	55,029		
38 COMMUNITY COLLEGE	200	353	0	0	0	1,042	0	0	1,594		
39 CONVENTION FACILITY	213	548	0	0	0	262	0	0	1,024		
41 COUNTY EDUCATION	189	279	0	0	0	924	0	29	1,420		
42 DPH - HEALTH HOME	736	418	0	0	0	133	0	2,999	4,287		
43 DPH - JAIL HEALTH	1,099	432	0	0	0	130	0	506	2,158		
44 DPH - LAGUNA HONDA	11,354	10,720	0	0	0	3,077	0	65,351	90,503		
45 DPH - MENTAL HEALTH	6,058	6,255	0	0	0	1,153	0	68,029	81,494		
46 DPH - PRIMARY CARE	7,223	6,102	0	0	0	4,023	0	16,549	33,897		

SUMMARY  
OF ALL  
ALLOCATIONS  
IN SCHEDULE

TOTAL ALLOCATED  
TO PLANNING  
FROM  
CONTROLLER-  
ADMINISTRATION

REMEMBER THIS  
NUMBER?

# SUMMARY SCHEDULE A

CITY COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION

BUDGET 2006-2007  
11/9/2007

**SUMMARY SCHEDULE**

Department	ASIAN ART MUSEUM	ASSESS/RE CORD	BUILD INSPECTIO N	ECONOMIC WORKFORC E & DEV	CHILD SUPPORT	CHILD/YO TH/FAMILY	CHILD/FAM LY/C	CITY PLANNING	CLEAN WATER	COMMUNITY COLLEGE
1 BUILDING DEPRECIATION	\$0	\$874,890	\$4,900	\$0	\$0	\$0	\$0	\$3,052	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	47,676	226,941	0	0	0	0	49,353	0	0
3 BOARD OF SUPERVISORS	18,570	30,305	82,166	13,611	36,058	58,992	15,222	39,246	82,757	593,742
4 CON - GEN CITY RESPONSIBILITY	679	1,073	2,598	128	1,279	108	315	1,358	4,399	31,561
5 HSS - GENERAL FUND COSTS	35,497	439,541	14,616	7,823	89,391	34,215	4,115	181,089	280,257	107,005
6 ADMINISTRATIVE SERVICES	0	414,992	0	0	0	0	0	0	0	0
7 ADMIN SVCS - CITY ADMINISTRATC	19,540	30,868	74,763	3,682	36,815	3,115	9,062	39,081	126,588	908,202
8 CITY ATTORNEY	0	2,703	91,576	37,409	1,575	927	1,515	29,100	39,008	0
9 CIVIL SERVICE COMMISSION	1,694	2,677	6,483	319	3,192	270	786	3,389	10,977	55,279
10 CONTROLLER - ADMINISTRATION	5,372	14,036	33,305	8,949	7,926	30,557	6,755	12,212	55,029	1,594
11 CON - ACCTNG OPS & SYSTEMS D	12,026	48,125	103,796	15,881	19,689	37,483	15,775	23,979	149,249	55,994
13 CON - PAYROLL/PERS SVCS DIV	15,334	24,223	58,668	2,889	28,889	2,444	7,111	30,667	99,335	0
14 HUMAN RESOURCES	45,303	(82,758)	(298,915)	8,545	81,377	(25,472)	9,736	87,286	293,486	1,477,938
15 HR - WORKERS' COMP	119	1,842	1,277	0	1,060	0	0	0	7,215	0
16 MAYOR'S OFFICE	7,748	13,534	44,502	14,978	16,028	76,139	12,429	18,310	0	0
17 OFC CONTRACT ADMIN - PROCURI	2,489	16,738	65,148	0	29,613	32,273	6,781	15,364	672,507	0
18 PUBLIC WORKS - BLDG REPAIR	3,385	1,097	12,808	0	0	0	0	0	590,641	0
19 LAW LIBRARY	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>167,756</b>	<b>1,881,562</b>	<b>524,632</b>	<b>144,203</b>	<b>352,892</b>	<b>251,051</b>	<b>89,602</b>	<b>533,486</b>	<b>2,411,448</b>	<b>3,231,315</b>

CENTRAL SERVICE AGENCIES
RECEIVING AGENCIES

USE TO DEVELOP INDIRECT  
 COST RATE  
 COST POOL / SALARIES =  
 \$533,486 / \$1,000,000 =  
 53.35%



# ANY ?

# Departmental COWCAP Allocations

(in thousands)

Dept	FY 05-06 AAO Budget	FY 06-07 AAO Budget	FY 07-08 AAO Budget	FY 08-09 Preliminary
WTR	\$ 2,237	\$ 1,133	\$ 1,585	\$ 2,569
CWP	1,870	1,658	1,894	2,258
HHP	812	537	451	902
PUC	1,168	in bureaus	in bureaus	in bureaus
<b>Subtotal PUC</b>	<b>6,086</b>	<b>3,329</b>	<b>3,931</b>	<b>5,729</b>
REC	2,002	1,304	1,315	1,302
TIS	935	859	198	808
PRT	1,013	1,278	335	758
ECD	328	500	226	566
DBI	450	1,083	466	551
MTA-PTC	950	805	615	498
CPC	484	262	314	380
WAR	unbilled	unbilled	167	307
DPW	215	95	10	238
RNT	108	179	167	67
FIR	112	112	57	61
TXC	16	35	104	6
LIB	5	8	3	2
ASR	484	262	197	0
MTA-MUNI	in baseline	in baseline	in baseline	in baseline
<b>Total Allocated*</b>	<b>\$ 13,189</b>	<b>\$ 10,110</b>	<b>\$ 8,104</b>	<b>\$ 11,273</b>
<b>Citywide Costs</b>	<b>\$ 134,532</b>	<b>\$ 172,222</b>	<b>\$ 142,954</b>	<b>\$ 153,361</b>
<b>% Allocated</b>	<b>9.8%</b>	<b>5.9%</b>	<b>5.7%</b>	<b>7.4%</b>

\* excludes Superior Courts