

# **FY 2011-2012 Full Cost Allocation Plan**

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City and County of San Francisco  
For the Plan Year Ending  
June 30, 2012

*Prepared by the Office of the Controller,  
Budget and Analysis Division*

**ALLOCATION OF FY 2009-10 OVERHEAD COSTS TO BE CHARGED IN FY 2011-12 BUDGET****TABLE OF CONTENTS**

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**INTRODUCTION - 1. Changes from Prior Year Plan**

Changes in this year's plan from the prior year Full Cost Plan include:

- ♦ : City Attorney Schedule (previously CSD Schedule #7) has been removed from the FY11-12 Full Cost Allocation Plan because they recover their costs through direct billings to department

**Inflator:** An inflator factor of 1.016 was used to reflect the pooled interest costs associated with the 18 month lag between the middle of FY 2009-10 and the beginning of FY 2011-12 when the charges may be applied to Departments. The inflator was derived from a weighted average of pooled interest rates from July 2009 to February 2011.

**Changes to Allocation Methodologies**

- ♦ **Schedule 1 Building Depreciation:** No change to prior year methodology
- ♦ **Schedule 2 Equipment Depreciation:** No change to prior year methodology
- ♦ **Schedule 3 Board of Supervisors:** Prior year reduced the total allocated Board of Supervisors' costs by the total amount of recoveries as an adjustment whereas the FY11-12 plan credits the actual direct billed amount to the respective department which reduces their allocation.
- ♦ **Schedule 4 Controller:** Prior year reduced the total allocated Controller costs by the total amount of recoveries as an adjustment whereas the FY11-12 plan credits the actual direct billed amount to the respective department which reduces their allocation.
- ♦ **Schedule 5 Health Service System:** No change to prior year methodology
- ♦ **Schedule 6 Administrative Services:** No change to prior year methodology
- ♦ **Schedule 7 Civil Service Commission:** No change to prior year methodology
- ♦ **Schedule 8 Human Resources:** No change to prior year methodology
- ♦ **Schedule 9 Mayor's Office:** No change to prior year methodology
- ♦ **Schedule 10 Law Library:** No change to prior year methodology

**INTRODUCTION - 2. Differences From Current Year A-87 Plan**

- ♦ **Schedule 1 Building Depreciation:** A-87 allocations only included building depreciation costs from City Hall and Hall of Justice. Any departments that paid rent to Real Estate were removed from the A-87 allocation. The Full Cost Plan includes City Hall, Hall of Justice, 1 South Van Ness, 25 Van Ness, 30 Van Ness, 55 7th Street, 1650 Mission, and 1660 Mission. It includes all departments that occupy those buildings regardless of whether or not they pay rent and costs are allocated base on net square footage of occupied space.
- ♦ **Schedule 2 Equipment Depreciation:** A-87 allocations included the depreciation expenses for all equipment purchased with general fund support and excluded all general fund supported purchases made at Human Services, Child Support Services, and MTA-Parking and Traffic per the State audit in FY09-10. The Full Cost Plan includes all depreciation expenses for general fund purchased equipment.
- ♦ **Schedule 3 Board of Supervisors:** A-87 allocations included only non "general government" costs including budget and legislative analyst and records and information management. The Full Cost Plan allocates all of Board of Supervisor costs based on each departments total budget share.
- ♦ **Schedule 4 Controller:** No changes. Controller's office activities that were unallowable in A-87 plan were fully recovered so no changes needed.
- ♦ **Schedule 5 Health Service System:** No changes
- ♦ **Schedule 6 Administrative Services:** A-87 allocations included only non- "general government" costs including division management and contract administration. The Full Cost Plan allocates all of Administrative Service costs based on each departments budget share.
- ♦ **Schedule 7 City Attorney:** A-87 allocations include adjustments from the City Attorney's direct charge allocations required by the State Controller to conform with A-87 guidelines. The Full Cost Plan accepts the City Attorney allocations used as the basis for their direct charges, and allocates out only the incoming costs charged to the City Attorney in this cost plan that were not factored in by the City Attorney in their direct charges. For the Full Cost Plan, we excluded City Attorney as an allocable schedule because they recover their costs through direct billings to departments.
- ♦ **Schedule 8 Civil Service Commission:** No changes
- ♦ **Schedule 9 Human Resources:** No changes
- ♦ **Schedule 10 Mayor Office:** A-87 includes only the Mayor's Budget Office. The Full Cost Plan includes the full Mayor's Office costs.
- ♦ **Schedule 11 Law Library:** This schedule allocates General Fund Law Library costs and allocates those costs direct to City Attorney. It is included in the Full Cost Plan but not in the A-87.

## SUMMARY SCHEDULE

Department	Academy of Sciences	ADM-Central Shops	ADM-Real Estate	Adult Probation	Airport	Animal Care	Arts Commission	Asian Art Museum	Assessor/Recorder	Building Inspection
1 Building Depreciation	-	-	15,668	72,836	-	-	18,117	-	809,783	81,954
2 Equipment Depreciation	-	-	-	12,064	-	-	-	10,993	32,514	-
3 Board of Supervisors	6,563	-	-	19,375	1,091,633	-	15,557	11,393	24,025	61,031
4 Controller	13,153	-	-	59,465	1,245,007	-	31,776	33,682	76,680	(4,707)
5 Health Service System	51,007	-	-	426,605	(189,536)	-	113,511	199,674	513,561	(279,108)
6 Administrative Services	4,720	2,330,469	620,501	13,033	502,405	405,355	9,890	8,194	17,279	32,789
8 Civil Service Commission	303	-	-	2,251	32,948	-	759	1,239	2,984	5,057
9 Human Resources	6,207	-	-	22,601	537,271	(225)	(44,638)	25,346	(151,672)	(474,015)
10 Mayor's Office	4,385	-	-	12,944	729,307	-	10,393	7,611	16,051	40,774
11 Law Library	-	-	-	-	-	-	-	-	-	-
<b>Total Allocation of FY 09-10 Costs</b>	<b>86,340</b>	<b>2,330,469</b>	<b>636,169</b>	<b>641,176</b>	<b>3,949,034</b>	<b>405,130</b>	<b>155,365</b>	<b>298,132</b>	<b>1,341,204</b>	<b>(536,223)</b>
Interest factor through August 2011 expected charge	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016
Subtotal before roll-forward	87,763	2,368,886	646,656	651,745	4,014,132	411,809	157,926	303,047	1,363,313	(545,063)
FY 09-10 Full Cost Plan Estimate	80,473	558,591	219,268	645,707	2,832,954	636,244	143,237	167,756	1,654,635	51,752
FY 09-10 Roll-Forward (difference actual to estimate)	5,867	1,771,878	416,901	(4,531)	1,116,080	(231,114)	12,128	130,376	(313,431)	(587,975)
<b>Total Allocation in FY 2011-12 Budget</b>	<b>93,630</b>	<b>4,140,764</b>	<b>1,063,558</b>	<b>647,215</b>	<b>5,130,212</b>	<b>180,695</b>	<b>170,054</b>	<b>433,422</b>	<b>1,049,882</b>	<b>(1,133,038)</b>

## SUMMARY SCHEDULE

Department	Child Support Services	Children&Families Commission	Children, Youth & Families	City Planning	City Attorney	Convention Facilities	District Attorney	Economic&Workforce Dev	Elections	Emergency Communications
1 Building Depreciation	-	-	-	247,898	841,610	-	683	11,513	419,604	46,550
2 Equipment Depreciation	389	-	-	61,903	11,789	-	18,949	1,842	917,816	2,669
3 Board of Supervisors	22,988	48,382	209,218	36,567	157,339	-	-	38,843	22,542	71,628
4 Controller	69,554	52,666	266,233	45,285	264,041	-	-	69,862	54,723	(164,748)
5 Health Service System	(127,291)	(1,469)	11,318	(76,471)	994,044	-	-	273,584	250,399	1,108,247
6 Administrative Services	14,119	34,712	148,976	23,565	111,869	580,466	(1,191)	27,520	14,594	46,454
8 Civil Service Commission	2,605	354	834	3,363	13,174	-	-	1,315	1,669	5,791
9 Human Resources	15,791	7,242	(46,556)	(236,724)	266,116	-	(884)	26,660	28,036	71,455
10 Mayor's Office	15,358	32,323	(74,594)	5,698	105,116	-	(22,000)	25,950	15,060	11,663
11 Law Library	-	-	-	-	578,276	-	-	-	-	-
<b>Total Allocation of FY 09-10 Costs</b>	<b>13,514</b>	<b>174,210</b>	<b>515,430</b>	<b>111,084</b>	<b>3,343,375</b>	<b>580,466</b>	<b>(4,443)</b>	<b>477,089</b>	<b>1,724,443</b>	<b>1,199,708</b>
Interest factor through August 2011 expected charge	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016
Subtotal before roll-forward	13,737	177,082	523,926	112,915	3,398,489	590,034	(4,517)	484,954	1,752,870	1,219,485
FY 09-10 Full Cost Plan Estimate	124,281	115,862	241,939	126,898	1,794,042	1,848,301	1,454,250	18,711	716,038	758,206
FY 09-10 Roll-Forward (difference actual to estimate)	(110,767)	58,348	273,491	(15,814)	1,549,333	(1,267,835)	(1,458,693)	458,378	1,008,405	441,502
<b>Total Allocation in FY 2011-12 Budget</b>	<b>(97,030)</b>	<b>235,430</b>	<b>797,417</b>	<b>97,101</b>	<b>4,947,822</b>	<b>(677,801)</b>	<b>(1,463,210)</b>	<b>943,332</b>	<b>2,761,275</b>	<b>1,660,987</b>

## SUMMARY SCHEDULE

Department	Environment	Ethics	Fine Arts Museums	Fire	Health-Health at Home	Health-Jail Health	Health-Laguna Honda Hospital	Health-Mental Health	Health-Primary Care	Health-Public Health
1 Building Depreciation	-	11,685	-	114	-	-	-	-	-	338,146
2 Equipment Depreciation	-	-	-	420,290	-	-	-	-	-	126,791
3 Board of Supervisors	24,262	8,347	20,120	432,373	10,469	43,420	323,883	370,843	92,517	344,103
4 Controller	22,974	17,398	76,997	1,146,873	34,023	112,289	631,263	515,317	278,950	510,053
5 Health Service System	48,569	92,740	382,505	6,451,074	236,488	653,819	(515,955)	2,058,835	1,854,806	2,851,764
6 Administrative Services	(102,666)	6,004	14,471	310,864	7,530	31,228	167,128	259,793	66,539	215,258
8 Civil Service Commission	1,795	430	3,338	38,663	1,340	3,667	28,473	11,581	10,418	16,032
9 Human Resources	(61,796)	6,049	68,280	752,310	27,415	75,004	575,172	235,786	213,116	311,555
10 Mayor's Office	16,209	5,577	13,442	288,863	6,994	29,008	216,382	247,755	61,809	(89,508)
11 Law Library	-	-	-	-	-	-	-	-	-	-
<b>Total Allocation of FY 09-10 Costs</b>	<b>(50,651)</b>	<b>148,230</b>	<b>579,154</b>	<b>9,841,424</b>	<b>324,260</b>	<b>948,436</b>	<b>1,426,345</b>	<b>3,699,909</b>	<b>2,578,155</b>	<b>4,624,194</b>
Interest factor through August 2011 expected charge	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016
Subtotal before roll-forward	(51,486)	150,673	588,701	10,003,655	329,605	964,070	1,449,858	3,760,900	2,620,655	4,700,422
FY 09-10 Full Cost Plan Estimate	121,220	104,628	621,932	14,685,740	468,063	718,782	3,495,574	3,757,591	2,115,204	5,421,996
FY 09-10 Roll-Forward (difference actual to estimate)	(171,871)	43,602	(42,778)	(4,844,316)	(143,803)	229,654	(2,069,229)	(57,682)	462,951	(797,802)
<b>Total Allocation in FY 2011-12 Budget</b>	<b>(223,356)</b>	<b>194,275</b>	<b>545,922</b>	<b>5,159,339</b>	<b>185,802</b>	<b>1,193,724</b>	<b>(619,371)</b>	<b>3,703,218</b>	<b>3,083,605</b>	<b>3,902,620</b>

## SUMMARY SCHEDULE

Department	Health-SF General Hospital	Health-Substance Abuse	Human Rights Commission	Human Services	Juvenile Probation	Medical Examiner	MTA-MUNI	MTA-Parking&Traffic	MTA-Taxicab Commission	Permit Appeals
1 Building Depreciation	-	-	25,665	570,269	-	57,250	920,961	10,667	-	-
2 Equipment Depreciation	-	-	1,572	233,286	15,774	-	-	131,719	-	-
3 Board of Supervisors	971,171	98,687	9,954	1,047,120	54,135	-	1,085,279	177,040	4,731	1,277
4 Controller	2,120,872	144,064	26,035	1,885,014	154,284	-	1,046,245	47,768	9,616	3,586
5 Health Service System	152,987	185,481	18,915	293,709	1,047,965	-	(1,907,865)	(250,423)	(3,464)	13,578
6 Administrative Services	475,533	70,977	7,043	722,583	38,935	555,939	195,628	125,477	3,403	919
8 Civil Service Commission	71,030	1,037	860	49,536	6,296	-	(28,208)	17,018	228	126
9 Human Resources	1,446,771	21,208	13,325	610,052	125,289	(200)	2,143,801	347,784	4,655	2,586
10 Mayor's Office	648,828	65,931	6,650	530,286	36,167	-	566,946	92,485	2,471	853
11 Law Library	-	-	-	-	-	-	-	-	-	-
<b>Total Allocation of FY 09-10 Costs</b>	<b>5,887,191</b>	<b>587,385</b>	<b>110,019</b>	<b>5,941,854</b>	<b>1,478,845</b>	<b>612,989</b>	<b>4,022,788</b>	<b>699,536</b>	<b>21,640</b>	<b>22,926</b>
Interest factor through August 2011 expected charge	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016
Subtotal before roll-forward	5,984,239	597,068	111,833	6,039,803	1,503,223	623,094	4,089,102	711,067	21,996	23,304
FY 09-10 Full Cost Plan Estimate	7,099,458	541,035	159,841	5,936,979	1,689,001	833,475	8,508,382	1,181,747	41,844	50,897
FY 09-10 Roll-Forward (difference actual to estimate)	(1,212,267)	46,350	(49,822)	4,875	(210,156)	(220,486)	(4,485,594)	(482,211)	(20,204)	(27,971)
<b>Total Allocation in FY 2011-12 Budget</b>	<b>4,771,972</b>	<b>643,417</b>	<b>62,011</b>	<b>6,044,678</b>	<b>1,293,067</b>	<b>402,608</b>	<b>(396,492)</b>	<b>228,856</b>	<b>1,792</b>	<b>(4,668)</b>

## SUMMARY SCHEDULE

Department	Police	Port	Public Defender	Public Library	Public Works-Admin	Public Works-Architecture	Public Works-Bldg Repair	Public Works-Construction	Public Works-Engineering	Public Works-Street Env
1 Building Depreciation	625,051	-	160,453	-	179,301	122,730	-	-	161,708	-
2 Equipment Depreciation	395,356	-	9,972	67,494	130,787	-	-	-	-	-
3 Board of Supervisors	676,768	128,266	35,859	127,225	36,275	11,426	28,870	7,986	87,133	68,078
4 Controller	1,921,592	134,968	103,617	132,578	27,980	29,052	31,956	36,400	45,728	92,709
5 Health Service System	11,069,890	(84,937)	704,826	3,273,732	(5,346,159)	366,324	421,968	445,153	672,367	1,205,624
6 Administrative Services	420,990	(8,302)	23,451	77,884	(132,854)	(126,276)	20,736	(167,848)	49,187	48,883
8 Civil Service Commission	68,400	5,310	3,742	15,703	2,124	1,998	2,326	2,453	3,692	6,625
9 Human Resources	1,382,005	38,468	76,080	88,954	(41,618)	40,865	47,589	50,175	75,522	135,525
10 Mayor's Office	430,141	(39,262)	1,957	84,997	(6,985)	7,633	19,288	5,336	58,212	45,482
11 Law Library	-	-	-	-	-	-	-	-	-	-
<b>Total Allocation of FY 09-10 Costs</b>	<b>16,990,193</b>	<b>174,512</b>	<b>1,119,956</b>	<b>3,868,567</b>	<b>(5,151,148)</b>	<b>453,752</b>	<b>572,733</b>	<b>379,656</b>	<b>1,153,549</b>	<b>1,602,926</b>
Interest factor through August 2011 expected charge	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016
Subtotal before roll-forward	17,270,268	177,388	1,138,418	3,932,339	(5,236,062)	461,232	582,174	385,914	1,172,565	1,629,350
FY 09-10 Full Cost Plan Estimate	18,493,764	583,583	762,080	2,475,994	333,961	301,477	744,131	262,894	503,058	716,921
FY 09-10 Roll-Forward (difference actual to estimate)	(1,503,571)	(409,071)	357,876	1,392,573	(5,485,109)	152,275	(171,398)	116,762	650,491	886,005
<b>Total Allocation in FY 2011-12 Budget</b>	<b>15,766,697</b>	<b>(231,683)</b>	<b>1,496,294</b>	<b>5,324,912</b>	<b>(10,721,171)</b>	<b>613,506</b>	<b>410,777</b>	<b>502,676</b>	<b>1,823,055</b>	<b>2,515,355</b>

## SUMMARY SCHEDULE

Department	Public Works-Street Sewer	Public Works-Street Use & Map	Public Works-Urban Forest	PUC	PUC-Clean Water	PUC-Hetch Hetchy	PUC-Water	Recreation&Park	Rent Arbitration Bd	Retirement Commission
1 Building Depreciation	-	11,928	-	8	-	-	-	-	20,999	76,092
2 Equipment Depreciation	-	-	-	-	-	-	-	332,933	-	-
3 Board of Supervisors	33,382	25,704	32,143	197,828	332,123	371,435	414,128	355,559	8,237	28,705
4 Controller	27,560	27,330	35,412	(156,044)	602,327	586,400	783,642	697,322	9,169	38,354
5 Health Service System	380,235	366,324	468,338	1,839,881	(326,916)	(89,175)	(415,617)	2,519,586	12,825	(37,060)
6 Administrative Services	24,009	17,672	23,118	(661,401)	225,667	262,811	292,422	250,934	4,872	18,285
8 Civil Service Commission	2,073	1,998	2,579	(153,665)	11,202	6,802	16,108	21,038	683	2,124
9 Human Resources	42,416	40,865	52,762	(308,147)	193,569	119,880	270,891	263,819	(24,724)	7,656
10 Mayor's Office	22,302	17,172	21,474	(134,591)	221,887	248,151	276,674	220,307	5,503	19,177
11 Law Library	-	-	-	-	-	-	-	-	-	-
<b>Total Allocation of FY 09-10 Costs</b>	<b>531,977</b>	<b>508,993</b>	<b>635,827</b>	<b>623,869</b>	<b>1,259,859</b>	<b>1,506,304</b>	<b>1,638,248</b>	<b>4,661,498</b>	<b>37,564</b>	<b>153,333</b>
Interest factor through August 2011 expected charge	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016
Subtotal before roll-forward	540,746	517,383	646,308	634,153	1,280,628	1,531,134	1,665,254	4,738,341	38,183	155,861
FY 09-10 Full Cost Plan Estimate	271,870	196,082	282,439	1,985,347	1,202,107	627,806	1,212,214	5,478,042	61,396	279,606
FY 09-10 Roll-Forward (difference actual to estimate)	260,107	312,911	353,388	(1,361,478)	57,752	878,498	426,034	(816,544)	(23,832)	(126,273)
<b>Total Allocation in FY 2011-12 Budget</b>	<b>800,853</b>	<b>830,294</b>	<b>999,696</b>	<b>(727,325)</b>	<b>1,338,380</b>	<b>2,409,632</b>	<b>2,091,288</b>	<b>3,921,797</b>	<b>14,352</b>	<b>29,588</b>

## SUMMARY SCHEDULE

Department	SF Community College District	SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies
1 Building Depreciation	-	133,890	-	799,846	6,003	229,225	833,503	486,782	-	-
2 Equipment Depreciation	-	-	-	67,662	-	-	6,030	674	676	-
3 Board of Supervisors	-	-	-	261,298	5,333	132,481	42,266	53,630	19,226	-
4 Controller	342,820	-	1,415,351	742,925	8,857	244,136	134,285	286,954	10,811	-
5 Health Service System	3,498,010	23,185	(222,152)	4,901,325	37,096	(254,531)	918,129	2,480,803	(158,071)	-
6 Administrative Services	(70,000)	-	88	187,366	3,827	(186,647)	5,816	38,571	13,437	-
8 Civil Service Commission	22,505	-	92,903	26,475	126	5,993	5,209	14,262	1,542	-
9 Human Resources	460,372	-	1,900,458	535,280	(5,408)	117,181	62,308	291,742	5,818	-
10 Mayor's Office	-	-	82	174,570	3,563	88,509	28,237	35,829	12,845	-
11 Law Library	-	-	-	-	-	-	-	-	-	-
<b>Total Allocation of FY 09-10 Costs</b>	<b>4,253,707</b>	<b>157,075</b>	<b>3,186,730</b>	<b>7,696,748</b>	<b>59,397</b>	<b>376,346</b>	<b>2,035,783</b>	<b>3,689,246</b>	<b>(93,715)</b>	<b>-</b>
Interest factor through August 2011 expected charge	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016	1.016
Subtotal before roll-forward	4,323,827	159,664	3,239,262	7,823,625	60,376	382,550	2,069,342	3,750,062	(95,260)	-
FY 09-10 Full Cost Plan Estimate	2,627,523	203	8,742,635	5,066,210	59,415	778,425	2,033,530	3,777,810	844,990	(333,181)
FY 09-10 Roll-Forward (difference actual to estimate)	1,626,184	156,872	(5,555,905)	2,630,538	(18)	(402,079)	2,253	(88,564)	(938,705)	333,181
<b>Total Allocation in FY 2011-12 Budget</b>	<b>5,950,011</b>	<b>316,536</b>	<b>(2,316,643)</b>	<b>10,454,162</b>	<b>60,358</b>	<b>(19,529)</b>	<b>2,071,595</b>	<b>3,661,498</b>	<b>(1,033,966)</b>	<b>333,181</b>

## SUMMARY SCHEDULE

Department	Total Allocated to non-Central Cost Depts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	8,348,494	3,695,991	12,044,485	12,044,485	\$0
2 Equipment Depreciation	3,011,944	343,476	3,355,420	3,355,420	\$0
3 Board of Supervisors	10,478,176	558,515	11,036,691	11,036,691	\$0
4 Controller	19,290,487	1,019,940	20,310,427	20,310,427	\$0
5 Health Service System	45,604,608	3,612,986	49,217,594	49,217,594	\$0
6 Administrative Services	8,775,001	95,606	8,870,606	8,870,606	\$0
8 Civil Service Commission	500,637	29,661	530,298	530,298	\$0
9 Human Resources	12,890,481	(150,908)	12,739,572	12,739,572	\$0
10 Mayor's Office	5,551,682	355,840	5,907,522	5,907,522	\$0
11 Law Library	578,276	-	578,276	578,276	\$0
<b>Total Allocation of FY 09-10 Costs</b>	<b>115,029,785</b>	<b>9,561,107</b>	<b>124,590,892</b>	<b>124,590,892</b>	<b>\$0</b>
Interest factor through August 2011 expected charge	1.016				
Subtotal before roll-forward	116,925,995				
FY 09-10 Full Cost Plan Estimate	132,114,866				
FY 09-10 Roll-Forward (difference actual to estimate)	(17,085,081)				
<b>Total Allocation in FY 2011-12 Budget</b>	<b>99,840,914</b>				



**CITY AND COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION PLAN  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2010  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**SCHEDULE 1 - BUILDING DEPRECIATION**

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes, including buildings. The A-87 Cost Plan allocates building depreciation based on the cost of construction and subsequent improvements or renovation of buildings and excludes any buildings where departments pay rent to the City and County of San Francisco's Real Estate Division. Depreciation expenses for City Hall and the Hall of Justice have been included in this schedule and have been allocated based upon square footage of occupied space. Building depreciation was obtained from the City's fixed asset and financial reporting documents for June 30, 2010.

<b>Central Service Building</b>	<b>Depreciation Amount</b>
City Hall	6,777,528
Hall of Justice	1,740,712
1 South Van Ness	1,563,176
25 Van Ness	287,931
30 Van Ness	649,100
555 7th Street	174,000
1650 Mission	849,060
1660 Mission	2,977
<b>Total Amount</b>	<b>12,044,485</b>

**CITY HALL Allocations**

Dept:1 BUILDING DEPRECIATION

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	30,942	13.71%	929,044
Assessor/Recorder	26,970	11.95%	809,783
Board of Supervisors	26,400	11.70%	792,669
City Attorney	28,030	12.42%	841,610
Controller	24,140	10.69%	724,812
Elections	13,975	6.19%	419,604
Mayor	27,820	12.32%	835,305
Public Works-Admin	4,560	2.02%	136,916
Sheriff	11,720	5.19%	351,897
Technology	3,410	1.51%	102,386
Treasurer/Tax Collector	27,760	12.30%	833,503
<b>Subtotal</b>	<b>225,727</b>	<b>100.00%</b>	<b>6,777,528</b>

**HALL OF JUSTICE Allocations**

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	21,338	4.18%	72,836
District Attorney	200	0.04%	683
Health-Public Health	32,315	6.34%	110,306
Medical Examiner	16,772	3.29%	57,250
Police	171,989	33.73%	587,076
Public Defender	286	0.06%	976
Sheriff	124,450	24.40%	424,804
Trial Courts	142,607	27.96%	486,782
<b>Subtotal</b>	<b>509,957</b>	<b>100.00%</b>	<b>1,740,712</b>

## Dept:1 BUILDING DEPRECIATION

## 1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	22,614	4.89%	76,374
Emergency Communications	635	0.14%	2,145
Human Resources	63,000	13.61%	212,770
Mayor	26,707	5.77%	90,198
MTA-MUNI	272,691	58.92%	920,961
SF Redevelopment Agency	39,644	8.57%	133,890
Technology	37,556	8.11%	126,838
<b>Subtotal</b>	<b>462,847</b>	<b>100.00%</b>	<b>1,563,176</b>

## 25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
ADM-Real Estate	5,617	5.44%	15,668
ADM-Risk Management	1,947	1.89%	5,431
Arts Commission	6,495	6.29%	18,117
Civil Service Commission	2,591	2.51%	7,227
Ethics	4,189	4.06%	11,685
Health-Public Health	31,783	30.79%	88,656
Human Resources	7,945	7.70%	22,162
Human Rights Commission	9,201	8.91%	25,665
Human Services	2,633	2.55%	7,345
MTA-Parking&Traffic	3,824	3.70%	10,667
Police	13,614	13.19%	37,975
Public Works-Architecture	613	0.59%	1,710
Rent Arbitration Bd	7,528	7.29%	20,999
Sheriff	3,091	2.99%	8,622
Status of Women	2,152	2.08%	6,003
<b>Subtotal</b>	<b>103,223</b>	<b>100.00%</b>	<b>287,931</b>

## Dept:1 BUILDING DEPRECIATION

## 30 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Economic&Workforce Dev	2,998	1.77%	11,513
Emergency Communications	11,563	6.84%	44,406
Health-Public Health	36,243	21.44%	139,185
Human Services	10,640	6.30%	40,861
Public Works-Admin	11,037	6.53%	42,386
Public Works-Architecture	31,513	18.64%	121,020
Public Works-Engineering	42,108	24.91%	161,708
Public Works-Street Use & Map	3,106	1.84%	11,928
Retirement Commission	19,814	11.72%	76,092
<b>Subtotal</b>	<b>169,022</b>	<b>100.00%</b>	<b>649,100</b>

## 555 7th St Allocations

	Net Square Footage	Allocation Percent	Allocation
Public Defender	29,329	91.65%	159,476
Sheriff	2,671	8.35%	14,524
<b>Subtotal</b>	<b>32,000</b>	<b>100.00%</b>	<b>174,000</b>

## 1650 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	16,104	9.32%	79,153
City Planning	50,425	29.19%	247,844
Human Services	106,216	61.49%	522,063
<b>Subtotal</b>	<b>172,745</b>	<b>100.00%</b>	<b>849,060</b>

## Dept:1 BUILDING DEPRECIATION

## 1660 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	66,055	94.11%	2,801
City Planning	1,260	1.80%	53
Fire	2,682	3.82%	114
PUC	193	0.27%	8
<b>Subtotal</b>	<b>70,190</b>	<b>100.00%</b>	<b>2,977</b>

## ALLOCATION SUMMARY

Department	City Hall	Hall of Justice	1 South Van Ness	25 Van Ness	30 Van Ness	555 7th St	1650 Mission St	1660 Mission St	Total Depreciation
Administrative Services	929,044	0	76,374	0	0	0	0	0	1,005,418
ADM-Real Estate	0	0	0	15,668	0	0	0	0	15,668
ADM-Risk Management	0	0	0	5,431	0	0	0	0	5,431
Adult Probation	0	72,836	0	0	0	0	0	0	72,836
Arts Commission	0	0	0	18,117	0	0	0	0	18,117
Assessor/Recorder	809,783	0	0	0	0	0	0	0	809,783
Board of Supervisors	792,669	0	0	0	0	0	0	0	792,669
Building Inspection	0	0	0	0	0	0	79,153	2,801	81,954
City Attorney	841,610	0	0	0	0	0	0	0	841,610
City Planning	0	0	0	0	0	0	247,844	53	247,898
Civil Service Commission	0	0	0	7,227	0	0	0	0	7,227
Controller	724,812	0	0	0	0	0	0	0	724,812
District Attorney	0	683	0	0	0	0	0	0	683
Economic&Workforce Dev	0	0	0	0	11,513	0	0	0	11,513
Elections	419,604	0	0	0	0	0	0	0	419,604
Emergency Communications	0	0	2,145	0	44,406	0	0	0	46,550
Ethics	0	0	0	11,685	0	0	0	0	11,685
Fire	0	0	0	0	0	0	0	114	114
Health-Public Health	0	110,306	0	88,656	139,185	0	0	0	338,146
Human Resources	0	0	212,770	22,162	0	0	0	0	234,932
Human Rights Commission	0	0	0	25,665	0	0	0	0	25,665
Human Services	0	0	0	7,345	40,861	0	522,063	0	570,269
Mayor	835,305	0	90,198	0	0	0	0	0	925,502
Medical Examiner	0	57,250	0	0	0	0	0	0	57,250

MTA-MUNI	0	0	920,961	0	0	0	0	0	920,961
MTA-Parking&Traffic	0	0	0	10,667	0	0	0	0	10,667
MTA-Taxicab Commission	0	0	0	0	0	0	0	0	0
Permit Appeals	0	0	0	0	0	0	0	0	0
Police	0	587,076	0	37,975	0	0	0	0	625,051
Public Defender	0	976	0	0	0	159,476	0	0	160,453
Public Works-Admin	136,916	0	0	0	42,386	0	0	0	179,301
Public Works-Architecture	0	0	0	1,710	121,020	0	0	0	122,730
Public Works-Engineering	0	0	0	0	161,708	0	0	0	161,708
Public Works-Street Use & Map	0	0	0	0	11,928	0	0	0	11,928
PUC	0	0	0	0	0	0	0	8	8
Rent Arbitration Bd	0	0	0	20,999	0	0	0	0	20,999
Retirement Commission	0	0	0	0	76,092	0	0	0	76,092
SF Redevelopment Agency	0	0	133,890	0	0	0	0	0	133,890
Sheriff	351,897	424,804	0	8,622	0	14,524	0	0	799,846
Status of Women	0	0	0	6,003	0	0	0	0	6,003
Technology	102,386	0	126,838	0	0	0	0	0	229,225
Treasurer/Tax Collector	833,503	0	0	0	0	0	0	0	833,503
Trial Courts	0	486,782	0	0	0	0	0	0	486,782
<b>Total allocated to Departments</b>	<b>6,777,528</b>	<b>1,740,712</b>	<b>1,563,176</b>	<b>287,931</b>	<b>649,100</b>	<b>174,000</b>	<b>849,060</b>	<b>2,977</b>	<b>12,044,485</b>

**CITY AND COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION PLAN  
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FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**SCHEDULE 2 - EQUIPMENT DEPRECIATION**

This schedule allocates general funded equipment depreciation. In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes. The City includes equipment depreciation for central service departments allocated in this cost plan. Equipment depreciation was obtained from the City's fixed asset and financial reporting documents for June 30, 2010. The City's capitalization procedures have a lower limit of \$5,000 per asset. Each department is directly allocated its depreciation expense. The depreciation for Enterprise Funds has been excluded from allocation.

	<b>DEPRECIATION BY DEPARTMENT</b>
Administrative Services	92,869
Adult Probation	12,064
Asian Art Museum	10,993
Assessor/Recorder	32,514
City Attorney	11,789
City Planning	61,903
Child Support Services	389
Controller	169,562
<b>District Attorney</b>	<b>18,949</b>
Economic&Workforce Dev	1,842
Elections	917,816
Emergency Communications	2,669
Fire	420,290
Health Service System	32,131
Health-Public Health	126,791
Human Resources	48,913
Human Rights Commission	1,572
Human Services	233,286
Juvenile Probation	15,774
MTA-Parking&Traffic	131,719
Police	395,356
Public Defender	9,972
Public Library	67,494
Public Works-Admin	130,787
Recreation&Park	332,933
Sheriff	67,662
Treasurer/Tax Collector	6,030
Trial Courts	674
War Memorial	676
<b>Total allocated to Departments</b>	<b>3,355,420</b>

**CITY AND COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION PLAN  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2010  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**SCHEDULE 3 - BOARD OF SUPERVISORS**

The Board of Supervisors costs are allocated based on Departmental budgets in the Full Cost Allocation Plan.

**A. DEPARTMENT COSTS**

	<b>Total Costs</b>
Salary and Fringe Costs	7,122,234
Other Department Costs, net of Character 086	3,397,673
<b>Total Expenditures</b>	<b>10,519,907</b>

**Adjustments**

Revenues	(227,719)
<b>Subtotal Adjustments</b>	<b>(227,719)</b>

<b>Net Expenditures</b>	<b>10,292,188</b>
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**B. INCOMING COSTS**

<b>Department</b>	<b>Incoming Total</b>
1 Building Depreciation	792,669
2 Equipment Depreciation	0
4 Controller	44,787
5 Health Service System	315,317
6 Administrative Services	11,401
7 Civil Service Commission	1,542
8 Human Resources	30,139
9 Mayor's Office	10,943
<b>Total Incoming</b>	<b>1,206,799</b>
<b>Total Allocated Costs</b>	<b>11,498,987</b>



## Board of Supervisors Allocations

Dept:3 BOARD OF SUPERVISORS

	FY 2009-10 Department Budget	FY 2009-10 Budget %	Initial Allocation	Direct Billed	Total BOS Allocation	Note
Academy of Sciences	4,288,225	0.06%	6,563	0	6,563	
Administrative Services	215,234,374	2.86%	329,428	0	329,428	
Adult Probation	12,658,916	0.17%	19,375	0	19,375	
Airport	713,227,912	9.49%	1,091,633	0	1,091,633	
Arts Commission	10,164,086	0.14%	15,557	0	15,557	
Asian Art Museum	7,443,501	0.10%	11,393	0	11,393	
Assessor/Recorder	15,696,886	0.21%	24,025	0	24,025	
Board of Supervisors	10,701,998	0.14%	16,380	0	16,380	Not allocated out
Building Inspection	39,875,425	0.53%	61,031	0	61,031	
Child Support Services	15,019,609	0.20%	22,988	0	22,988	
Children&Families Commission	31,610,700	0.42%	48,382	0	48,382	
Children, Youth & Families	136,694,325	1.82%	209,218	0	209,218	
City Attorney	102,798,917	1.37%	157,339	0	157,339	
City Planning	23,891,191	0.32%	36,567	0	36,567	
Civil Service Commission	805,694	0.01%	1,233	0	1,233	
Controller	30,390,598	0.40%	46,514	0	46,514	
District Attorney	0	0.00%	0	0	0	
Economic&Workforce Dev	25,378,308	0.34%	38,843	0	38,843	
Elections	14,728,299	0.20%	22,542	0	22,542	
Emergency Communications	46,798,692	0.62%	71,628	0	71,628	
Environment	15,852,072	0.21%	24,262	0	24,262	
Ethics	5,453,874	0.07%	8,347	0	8,347	
Fine Arts Museums	13,145,785	0.17%	20,120	0	20,120	
Fire	282,494,416	3.76%	432,373	0	432,373	
General City Responsibility	291,342,812	3.88%	445,916	0	445,916	Not allocated out
Health Service System	6,039,298	0.08%	9,243	0	9,243	
Health-Health at Home	6,840,216	0.09%	10,469	0	10,469	
Health-Jail Health	28,368,792	0.38%	43,420	0	43,420	
Health-Laguna Honda Hospital	211,611,819	2.82%	323,883	0	323,883	
Health-Mental Health	242,293,304	3.23%	370,843	0	370,843	
Health-Primary Care	60,446,506	0.80%	92,517	0	92,517	
Health-Public Health	224,822,460	2.99%	344,103	0	344,103	
Health-SF General Hospital	634,523,068	8.45%	971,171	0	971,171	
Health-Substance Abuse	64,477,905	0.86%	98,687	0	98,687	
Human Resources	84,116,570	1.12%	128,745	0	128,745	
Human Rights Commission	6,503,734	0.09%	9,954	0	9,954	
Human Services	684,144,913	9.11%	1,047,120	0	1,047,120	
Juvenile Probation	35,369,580	0.47%	54,135	0	54,135	

Law Library	705,954	0.01%	1,080	0	1,080	<b>Dept:3 BOARD OF SUPERVISORS</b>
Mayor	27,618,476	0.37%	42,272	0	42,272	
MTA-MUNI	709,076,388	9.44%	1,085,279	0	1,085,279	
MTA-Parking&Traffic	115,670,463	1.54%	177,040	0	177,040	
MTA-Taxicab Commission	3,091,024	0.04%	4,731	0	4,731	
Permit Appeals	834,412	0.01%	1,277	0	1,277	
Police	442,172,419	5.89%	676,768	0	676,768	
Port	83,803,519	1.12%	128,266	0	128,266	
Public Defender	23,428,588	0.31%	35,859	0	35,859	
Public Library	83,123,314	1.11%	127,225	0	127,225	
Public Works-Admin	23,700,899	0.32%	36,275	0	36,275	
Public Works-Architecture	7,465,039	0.10%	11,426	0	11,426	
Public Works-Bldg Repair	18,862,654	0.25%	28,870	0	28,870	
Public Works-Construction	5,217,927	0.07%	7,986	0	7,986	
Public Works-Engineering	56,929,094	0.76%	87,133	0	87,133	
Public Works-Street Env	44,479,398	0.59%	68,078	0	68,078	
Public Works-Street Sewer	21,810,272	0.29%	33,382	0	33,382	
Public Works-Street Use & Map	16,793,728	0.22%	25,704	0	25,704	
Public Works-Urban Forest	21,000,912	0.28%	32,143	0	32,143	
PUC	129,252,455	1.72%	197,828	0	197,828	
PUC-Clean Water	216,995,605	2.89%	332,123	0	332,123	
PUC-Hetch Hetchy	242,680,139	3.23%	371,435	0	371,435	
PUC-Water	270,574,070	3.60%	414,128	(280,625)	414,128	
Recreation&Park	232,307,344	3.09%	355,559	0	355,559	
Rent Arbitration Bd	5,381,683	0.07%	8,237	0	8,237	
Retirement Commission	18,754,516	0.25%	28,705	0	28,705	
Sheriff	170,721,541	2.27%	261,298	0	261,298	
Status of Women	3,484,050	0.05%	5,333	0	5,333	
Technology	86,557,497	1.15%	132,481	0	132,481	
Treasurer/Tax Collector	27,614,569	0.37%	42,266	0	42,266	
Trial Courts	35,039,325	0.47%	53,630	0	53,630	
War Memorial	12,561,453	0.17%	19,226	0	19,226	
<b>Subtotal</b>	<b>7,512,963,507</b>	<b>100.00%</b>	<b>11,498,987</b>	<b>(280,625)</b>	<b>11,498,987</b>	
Net out amounts allocated to Board of Supervisors and General City not charged to Departments						(462,295)
<b>Total allocated to Departments</b>						<b>11,036,691</b>

**CITY AND COUNTY OF SAN FRANCISCO  
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FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**SCHEDULE 4 – CONTROLLER**

The Controller's office provides general fiscal oversight for the City. This schedule consolidates four schedules that were reported separately in previous cost allocation plans: General Government, Administration and Accounting Operations, Payroll Services, and Audits.

Controller's costs are divided into four functions: General Administration, Budget and Accounting Operations, Payroll and Personnel Services, and General Government/Audits/Nonallocable. Salaries are allocated to each function based on payroll records, time certification and time studies. Expenditures are offset by nonallocable capital costs and by revenues and expenditure recoveries, which are assigned to function based on an analysis of each recovery and revenue type.

**General Administration** includes personnel and costs supporting the Department as a whole. These costs are allocated to other functions based on each function's share of salaries.

**Budget and Accounting Operations** includes support of the City's budget and financial management systems and support to Departments in the review and approval of budget and accounting entries, and support for the annual Comprehensive Annual Financial Report (CAFR), single audit of federal expenditures, and other financial audits. Departments are direct charged for special accounting services. For purposes of this cost allocation, remaining costs after direct charges are allocated to Departments based on Department size, based on FY 2009-10 original budget.

**Payroll and Personnel Services** provides payroll services for the employees of the City and County and ensures compliance with City, State and Federal tax, wage and hour regulations. This also includes Personnel support process charged to the Controller's General City index codes for unemployment management, fingerprinting, and certain union benefits. The division does not provide services to the San Francisco Unified School District and City College of San Francisco. Costs are allocated based on FY 2009-10 FTE's by department.

**General Government/Audits/Non-Allocable** includes functions that are general government in nature as defined by OMB Circular A-87 or otherwise non-allocable under its provisions. The Controller activities that fall into this category include property tax allocation, general revenue forecasting, and the Office of Public Finance. Starting with this year's plan, we have also included the Controller Audits Division, which was fully recovered in FY 2009-10 through allocated direct charges and does not have costs that need to be allocated through this Plan.

**Notes for Full Cost Plan:** General Government/Audits/Nonallocable costs have not been further allocated in the Full Cost Plan because they were fully recovered in FY 2009-10 through direct charges.

## Department Costs

Dept:4 CONTROLLER

	Amount	General Admin	Budget and Accounting Operations	Payroll & Personnel Services	General Govt/Audits/Nonall ocable
<i>Salaries and Benefits %</i>	<i>100.00%</i>	<i>7.68%</i>	<i>32.68%</i>	<i>28.16%</i>	<i>31.48%</i>
Salaries and Benefits	25,336,311	1,945,829	8,279,906	7,134,705	7,975,871
Controller Other Departmental Expenditures	14,094,667	1,082,470	4,606,137	3,969,058	4,437,001
<b>Controller/General City Employee Support Costs</b>					
Unemployment Mgmt	50,793	0	0	50,793	0
Fingerprinting New Employees	101,817	0	0	101,817	0
Local 21 Life Insurance	177,106	0	0	177,106	0
MEA Flexible Benefits Administration	32,448	0	0	32,448	0
<b>Subtotal General City Employee Support</b>	<b>362,164</b>	<b>0</b>	<b>0</b>	<b>362,164</b>	<b>0</b>
<b>Total Controller/General City Expenditures</b>	<b>39,793,142</b>	<b>3,028,299</b>	<b>12,886,044</b>	<b>11,465,927</b>	<b>12,412,872</b>
<b>Adjustments</b>					
Revenues	(1,093,069)	0	(157,557)	(74,996)	(860,515)
<b>Subtotal Adjustments</b>	<b>(1,093,069)</b>	<b>0</b>	<b>(157,557)</b>	<b>(74,996)</b>	<b>(860,515)</b>
<b>Net Costs</b>	<b>38,700,073</b>	<b>3,028,299</b>	<b>12,728,487</b>	<b>11,390,931</b>	<b>11,552,357</b>
General Admin Distribution by salary %	0	(3,028,299)	1,071,976	923,710	1,032,613
<b>Adjusted Costs</b>	<b>38,700,073</b>	<b>0</b>	<b>13,800,463</b>	<b>12,314,641</b>	<b>12,584,970</b>

**B. INCOMING COSTS**

Dept:4 CONTROLLER

Department	Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll Services	General Govt/Audits/Nonall ocable
1 Building Depreciation	724,812	256,573	221,086	247,152
2 Equipment Depreciation	169,562	60,023	51,721	57,819
3 Board of Supervisors	46,514	16,465	14,188	15,861
5 Health Service System	652,188	230,865	198,934	222,388
6 Administrative Services	17,561	6,216	5,356	5,988
7 Civil Service Commission	4,400	1,557	1,342	1,500
8 Human Resources	(46,421)	(16,432)	(14,160)	(15,829)
9 Mayor's Office	31,076	11,000	9,479	10,596
<b>Total Incoming</b>	<b>1,599,691</b>	<b>566,268</b>	<b>487,947</b>	<b>545,475</b>
<b>C. TOTAL ALLOCATED</b>	<b>40,299,764</b>	<b>14,366,731</b>	<b>12,802,588</b>	<b>13,130,445</b>

## D. DEPARTMENTAL ALLOCATIONS

Dept:4 CONTROLLER

	FY 2009-10 Department Budget	FY 2009-10 Budget %	Admin&Acctg Allocation	FY 2009-10 FTE	FTE %	Payroll Allocation	Direct Billed	Total Dept Allocation	Notes
Academy of Sciences	4,288,225	0.06%	8,531	12	0.04%	4,622	0	13,153	
ADM-Central Shops	0	0.00%	0	0	0.00%	0	0	0	
Administrative Services	215,234,374	2.98%	428,184	644	1.94%	248,063	(41,374)	634,873	
ADM-Procurement	0	0.00%	0	0	0.00%	0	0	0	
ADM-Real Estate	0	0.00%	0	0	0.00%	0	0	0	
ADM-Risk Management	0	0.00%	0	0	0.00%	0	0	0	
Adult Probation	12,658,916	0.18%	25,183	89	0.27%	34,282	0	59,465	
Airport	713,227,912	9.88%	1,418,884	1,303	3.92%	501,904	(675,781)	1,245,007	
Animal Care	0	0.00%	0	0	0.00%	0	0	0	
Arts Commission	10,164,086	0.14%	20,220	30	0.09%	11,556	0	31,776	
Asian Art Museum	7,443,501	0.10%	14,808	49	0.15%	18,874	0	33,682	
Assessor/Recorder	15,696,886	0.22%	31,227	118	0.36%	45,453	0	76,680	
Board of Supervisors	10,701,998	0.15%	21,290	61	0.18%	23,497	0	44,787	
Building Inspection	39,875,425	0.55%	79,328	200	0.60%	77,038	(161,072)	(4,707)	
Child Support Services	15,019,609	0.21%	29,880	103	0.31%	39,675	0	69,554	
Children&Families Commission	31,610,700	0.44%	62,886	14	0.04%	5,393	(15,612)	52,666	
Children, Youth & Families	136,694,325	1.89%	271,937	33	0.10%	12,711	(18,416)	266,233	
City Attorney	102,798,917	1.42%	204,506	521	1.57%	200,684	(141,150)	264,041	
City Planning	23,891,191	0.33%	47,529	133	0.40%	51,230	(53,474)	45,285	
Civil Service Commission	805,694	0.01%	1,603	6	0.02%	2,311	0	3,914	
Controller	30,390,598	0.42%	60,459	174	0.52%	67,023	0	127,482	Not allocated out
Convention Facilities	0	0.00%	0	0	0.00%	0	0	0	
District Attorney	0	0.00%	0	0	0.00%	0	0	0	
Economic&Workforce Dev	25,378,308	0.35%	50,487	52	0.16%	20,030	(655)	69,862	
Elections	14,728,299	0.20%	29,300	66	0.20%	25,423	0	54,723	
Emergency Communications	46,798,692	0.65%	93,101	229	0.69%	88,209	(346,057)	(164,748)	
Environment	15,852,072	0.22%	31,536	71	0.21%	27,349	(35,910)	22,974	
Ethics	5,453,874	0.08%	10,850	17	0.05%	6,548	0	17,398	
Fine Arts Museums	13,145,785	0.18%	26,152	132	0.40%	50,845	0	76,997	
Fire	282,494,416	3.91%	561,990	1,529	4.60%	588,957	(4,073)	1,146,873	
Health Service System	6,039,298	0.08%	12,014	33	0.10%	12,711	(12,582)	12,144	
Health-Health at Home	6,840,216	0.09%	13,608	53	0.16%	20,415	0	34,023	
Health-Jail Health	28,368,792	0.39%	56,436	145	0.44%	55,853	0	112,289	
Health-Laguna Honda Hospital	211,611,819	2.93%	420,977	1,126	3.39%	433,725	(223,439)	631,263	
Health-Mental Health	242,293,304	3.36%	482,014	458	1.38%	176,417	(143,115)	515,317	
Health-Primary Care	60,446,506	0.84%	120,251	412	1.24%	158,699	0	278,950	
Health-Public Health	224,822,460	3.11%	447,258	634	1.91%	244,211	(181,416)	510,053	
Health-SF General Hospital	634,523,068	8.79%	1,262,310	2,809	8.45%	1,082,001	(223,439)	2,120,872	
Health-Substance Abuse	64,477,905	0.89%	128,271	41	0.12%	15,793	0	144,064	
Human Resources	84,116,570	1.16%	167,340	155	0.47%	59,705	0	227,045	
Human Rights Commission	6,503,734	0.09%	12,938	34	0.10%	13,096	0	26,035	
Human Services	684,144,913	9.47%	1,361,026	1,959	5.89%	754,589	(230,601)	1,885,014	
Juvenile Probation	35,369,580	0.49%	70,364	249	0.75%	95,913	(11,992)	154,284	
Law Library	705,954	0.01%	1,404	2	0.01%	770	0	2,175	

Mayor	27,618,476	0.38%	54,944	104	0.31%	40,060	0	95,004	<b>Dept:4 CONTROLLER</b>
Medical Examiner	0	0.00%	0	0	0.00%	0	0	0	
MTA-MUNI	709,076,388	9.82%	1,410,625	4,421	13.30%	1,702,929	(2,067,308)	1,046,245	
MTA-Parking&Traffic	115,670,463	1.60%	230,113	673	2.02%	259,233	(441,578)	47,768	
MTA-Taxicab Commission	3,091,024	0.04%	6,149	9	0.03%	3,467	0	9,616	
Permit Appeals	834,412	0.01%	1,660	5	0.02%	1,926	0	3,586	
Police	442,172,419	6.12%	879,650	2,705	8.14%	1,041,941	0	1,921,592	
Port	83,803,519	1.16%	166,717	210	0.63%	80,890	(112,639)	134,968	
Public Defender	23,428,588	0.32%	46,608	148	0.45%	57,008	0	103,617	
Public Library	83,123,314	1.15%	165,364	621	1.87%	239,204	(271,990)	132,578	
Public Works-Admin	23,700,899	0.33%	47,150	84	0.25%	32,356	(51,526)	27,980	
Public Works-Architecture	7,465,039	0.10%	14,851	79	0.24%	30,430	(16,229)	29,052	
Public Works-Bldg Repair	18,862,654	0.26%	37,525	92	0.28%	35,438	(41,007)	31,956	
Public Works-Construction	5,217,927	0.07%	10,380	97	0.29%	37,364	(11,344)	36,400	
Public Works-Engineering	56,929,094	0.79%	113,254	146	0.44%	56,238	(123,764)	45,728	
Public Works-Street Env	44,479,398	0.62%	88,487	262	0.79%	100,920	(96,698)	92,709	
Public Works-Street Sewer	21,810,272	0.30%	43,389	82	0.25%	31,586	(47,415)	27,560	
Public Works-Street Use & Map	16,793,728	0.23%	33,409	79	0.24%	30,430	(36,509)	27,330	
Public Works-Urban Forest	21,000,912	0.29%	41,779	102	0.31%	39,289	(45,656)	35,412	
PUC	129,252,455	1.79%	257,133	646	1.94%	248,833	(662,010)	(156,044)	
PUC-Clean Water	216,995,605	3.00%	431,687	443	1.33%	170,640	0	602,327	
PUC-Hetch Hetchy	242,680,139	3.36%	482,784	269	0.81%	103,616	0	586,400	
PUC-Water	270,574,070	3.75%	538,276	637	1.92%	245,367	0	783,642	
Recreation&Park	232,307,344	3.22%	462,148	832	2.50%	320,479	(85,305)	697,322	
Rent Arbitration Bd	5,381,683	0.07%	10,706	27	0.08%	10,400	(11,937)	9,169	
Retirement Commission	18,754,516	0.26%	37,310	84	0.25%	32,356	(31,312)	38,354	
SF Community College District	0	0.00%	0	0	2.68%	342,820	0	342,820	
SF Redevelopment Agency	0	0.00%	0	0	0.00%	0	0	0	
SF Unified School District	80,129	0.00%	159	0	11.05%	1,415,191	0	1,415,351	
Sheriff	170,721,541	2.36%	339,631	1,047	3.15%	403,295	0	742,925	
Status of Women	3,484,050	0.05%	6,931	5	0.02%	1,926	0	8,857	
Technology	86,557,497	1.20%	172,196	237	0.71%	91,290	(19,350)	244,136	
Treasurer/Tax Collector	27,614,569	0.38%	54,936	206	0.62%	79,349	0	134,285	
Trial Courts	35,039,325	0.49%	69,707	564	1.70%	217,248	0	286,954	
War Memorial	12,561,453	0.17%	24,990	61	0.18%	23,497	(37,675)	10,811	
<b>Subtotal</b>	<b>7,221,700,824</b>	<b>100.00%</b>	<b>14,366,731</b>	<b>28,673</b>	<b>100.00%</b>	<b>12,802,588</b>	<b>(6,731,410)</b>	<b>20,437,909</b>	
Net out amount not allocated out								(127,482)	
<b>Total allocated to Departments</b>								<b>20,310,427</b>	

**CITY AND COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION PLAN  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2010  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**SCHEDULE 5 - HEALTH SERVICE SYSTEM**

The Health Services System Division (HSS) provides medical benefits for current and retired employees. HSS operates the City's health plan and contracts with health maintenance organizations for alternative programs. The costs that are being allocated in this schedule are the Health Service System Administrative and Retiree Costs for the Fiscal Year ending June 30, 2010. These costs have been allocated based on the number of active employees receiving benefits per department. Allocating costs are offset by any direct billed amount to those departments.

**A. DEPARTMENT COSTS**

Administrative Expenses	5,369,394
Retiree Health Premiums	160,884,549
Other Revenues	(379,792)
<b>Department Cost Subtotal</b>	<b>165,874,151</b>

**Adjustments: none**

**Subtotal to be allocated before incoming costs** **165,874,151**

**B. INCOMING COSTS**

<b>Department</b>	<b>First Incoming</b>
1 Building Depreciation	0
2 Equipment Depreciation	32,131
3 Board of Supervisors	9,243
4 Controller	12,144
6 Administrative Services	6,079
7 Civil Service Commission	834
8 Human Resources	(278,771)
9 Mayor's Office	6,175
<b>Total Incoming</b>	<b>(212,163)</b>

**C. TOTAL ALLOCATED** **\$165,661,988**



## Departmental Allocations

## Dept:5 HSS - GENERAL FUND COSTS

	FY 2009-10 HSS Actives	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	51,007	0	51,007	
Administrative Services	605	1.69%	2,805,394	(953,807)	1,851,587	
Adult Probation	92	0.26%	426,605	0	426,605	
Airport	1,285	3.60%	5,958,564	(6,148,100)	(189,536)	
Animal Care	0	0.00%	0	0	0	
Arts Commission	33	0.09%	153,021	(39,510)	113,511	
Asian Art Museum	47	0.13%	217,940	(18,266)	199,674	
Assessor/Recorder	120	0.34%	556,442	(42,881)	513,561	
Board of Supervisors	68	0.19%	315,317	0	315,317	
Building Inspection	214	0.60%	992,321	(1,271,429)	(279,108)	
Child Support Services	100	0.28%	463,701	(590,992)	(127,291)	
Children&Families Commission	15	0.04%	69,555	(71,024)	(1,469)	
Children, Youth & Families	29	0.08%	134,473	(123,155)	11,318	
City Attorney	512	1.43%	2,374,152	(1,380,108)	994,044	
City Planning	136	0.38%	630,634	(707,105)	(76,471)	
Civil Service Commission	8	0.02%	37,096	0	37,096	
Controller	182	0.51%	843,937	(191,749)	652,188	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	0	0.00%	0	0	0	
Economic&Workforce Dev	59	0.17%	273,584	0	273,584	
Elections	54	0.15%	250,399	0	250,399	
Emergency Communications	239	0.67%	1,108,247	0	1,108,247	
Environment	70	0.20%	324,591	(276,022)	48,569	
Ethics	20	0.06%	92,740	0	92,740	
Fine Arts Museums	95	0.27%	440,516	(58,011)	382,505	
Fire	1,481	4.15%	6,867,419	(416,345)	6,451,074	
Health Service System	33	0.09%	153,021	0	153,021	Not allocated out
Health-Health at Home	51	0.14%	236,488	0	236,488	
Health-Jail Health	141	0.39%	653,819	0	653,819	
Health-Laguna Honda Hospital	1,093	3.06%	5,068,257	(5,584,212)	(515,955)	
Health-Mental Health	444	1.24%	2,058,835	0	2,058,835	
Health-Primary Care	400	1.12%	1,854,806	0	1,854,806	
Health-Public Health	615	1.72%	2,851,764	0	2,851,764	
Health-SF General Hospital	2,725	7.63%	12,635,865	(12,482,878)	152,987	
Health-Substance Abuse	40	0.11%	185,481	0	185,481	
Human Resources	133	0.37%	616,723	(346,811)	269,912	
Human Rights Commission	35	0.10%	162,296	(143,381)	18,915	
Human Services	1,767	4.95%	8,193,605	(7,899,896)	293,709	
Juvenile Probation	226	0.63%	1,047,965	0	1,047,965	
Law Library	2	0.01%	9,274	0	9,274	
Mayor	103	0.29%	477,613	0	477,613	
Medical Examiner	0	0.00%	0	0	0	
MTA-MUNI	3,855	10.79%	17,875,692	(19,783,556)	(1,907,865)	
MTA-Parking&Traffic	506	1.42%	2,346,329	(2,596,752)	(250,423)	

MTA-Taxicab Commission	7	0.02%	32,459	(35,923)	(3,464)	<b>Dept:5 HSS - GENERAL FUND COSTS</b>
Permit Appeals	8	0.02%	37,096	(23,518)	13,578	
Police	2,659	7.44%	12,329,822	(1,259,932)	11,069,890	
Port	205	0.57%	950,588	(1,035,525)	(84,937)	
Public Defender	152	0.43%	704,826	0	704,826	
Public Library	706	1.98%	3,273,732	0	3,273,732	
Public Works-Admin	84	0.24%	389,509	(5,735,668)	(5,346,159)	
Public Works-Architecture	79	0.22%	366,324	0	366,324	
Public Works-Bldg Repair	91	0.25%	421,968	0	421,968	
Public Works-Construction	96	0.27%	445,153	0	445,153	
Public Works-Engineering	145	0.41%	672,367	0	672,367	
Public Works-Street Env	260	0.73%	1,205,624	0	1,205,624	
Public Works-Street Sewer	82	0.23%	380,235	0	380,235	
Public Works-Street Use & Map	79	0.22%	366,324	0	366,324	
Public Works-Urban Forest	101	0.28%	468,338	0	468,338	
PUC	737	2.06%	3,417,480	(1,577,599)	1,839,881	
PUC-Clean Water	393	1.10%	1,822,347	(2,149,263)	(326,916)	
PUC-Hetch Hetchy	240	0.67%	1,112,884	(1,202,059)	(89,175)	
PUC-Water	552	1.55%	2,559,632	(2,975,249)	(415,617)	
Recreation&Park	785	2.20%	3,640,057	(1,120,471)	2,519,586	
Rent Arbitration Bd	31	0.09%	143,747	(130,922)	12,825	
Retirement Commission	85	0.24%	394,146	(431,206)	(37,060)	
SF Community College District	1,987	5.56%	9,213,748	(5,715,739)	3,498,010	
SF Redevelopment Agency	5	0.01%	23,185	0	23,185	
SF Unified School District	6,445	18.04%	29,885,560	(30,107,712)	(222,152)	
Sheriff	1,057	2.96%	4,901,325	0	4,901,325	
Status of Women	8	0.02%	37,096	0	37,096	
Technology	213	0.60%	987,684	(1,242,215)	(254,531)	
Treasurer/Tax Collector	198	0.55%	918,129	0	918,129	
Trial Courts	535	1.50%	2,480,803	0	2,480,803	
War Memorial	57	0.16%	264,310	(422,381)	(158,071)	
<b>Subtotal</b>	<b>35,726</b>	<b>100.00%</b>	<b>165,661,988</b>	<b>(116,291,372)</b>	<b>49,370,615</b>	
Net out amounts allocated to Health Service System, not allocated out					(153,021)	
<b>Total allocated to Departments</b>					<b>49,217,594</b>	

**CITY AND COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION PLAN  
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FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**SCHEDULE 6 - ADMINISTRATIVE SERVICES**

The Department of Administrative Services oversees the Departments of Animal Care & Control, Consumer Assurance, Convention Facilities, County Clerk, Elections, Grants for the Arts, Mayor's Office on Disability, Medical Examiner, and Treasure Island Development Authority. The Department also provides support services for City departments, including Central Shops fleet management, Real Estate Management, Risk Management, Purchasing, Capital Planning and Labor Standards Enforcement.

Of the Support Services functions, Central Shops fleet management, Real Estate management and Risk Management fully recover their costs through direct charges and do not have their costs allocated through this plan. The remaining support services functions of Purchasing, Capital Planning, and Labor Standards Enforcement have their costs only partially recovered through direct charges, and their remaining costs are allocated in this plan to Departments based on their relative budgets, with any direct charges to those departments netted out of the initial allocation.

The administrative costs of running the Department have been functionalized as follows:

**Division Management** is the cost of providing budgetary, personnel, and other services to the departments identified above. In this plan, the allocation basis is the actual division costs by department, net of grants costs by Grants for the Arts and professional services costs in the Convention Facilities budget.

## DIVISION MANAGEMENT Allocations

Dept:6 ADMINISTRATIVE SERVICES

## A. DEPARTMENT MANAGEMENT COSTS

	Amount
Salaries + Benefits	7,773,842
Other Expenditures	\$795,206
<b>Subtotal</b>	<b>8,569,048</b>
<b>Adjustments</b>	
Net out external expenditure recoveries to ADM administration	(4,832,953)
<b>Net Expenditures</b>	<b>3,736,095</b>

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

Department	Incoming
1 Building Depreciation	1,010,849
2 Equipment Depreciation	92,869
3 Board of Supervisors	329,428
4 Controller	634,873
5 Health Service System	1,851,587
7 Civil Service Commission	16,285
8 Human Resources	111,310
9 Mayor's Office	220,087
<b>Total Incoming</b>	<b>4,267,287</b>

## C. TOTAL ALLOCATED 8,003,382

## DIVISION MANAGEMENT Allocations

	FY 2009-10 Exps by Division	Allocation Percent	Initial Allocation	Internal Recoveries to net out	Net Allocation	Purchasing etc. costs to allocate to Citywide Depts
Animal Care	4,268,744	5.07%	405,373	0	405,373	n/a
ADM-Central Shops	24,549,119	29.13%	2,331,257	0	2,331,257	n/a
ADM-Purchasing,Capital Planning &Labor Sta	7,260,159	8.61%	689,446	0	689,446	\$7,949,606
ADM-Real Estate	6,540,888	7.76%	621,142	0	621,142	n/a
Convention Facilities	6,112,547	7.25%	580,466	0	580,466	n/a
Medical Examiner	5,854,289	6.95%	555,941	0	555,941	n/a
ADM-All Other Divisions	29,693,231	35.23%	2,819,757	(647,315)	2,172,443	n/a
<b>Total</b>	<b>84,278,978</b>	<b>100.00%</b>	<b>8,003,382</b>	<b>(647,315)</b>	<b>7,356,067</b>	<b>7,949,606</b>

## ADMINISTRATIVE SERVICES Departmental Allocations

## Dept:6 ADMINISTRATIVE SERVICES

	FY 2009-10 Department Budget	FY 2009-10 Budget %	Allocated Purchasing, Capital Planning & Labor Standards	Direct Billed	ADM Division Mgmt Allocation	Total Allocated	Notes
Academy of Sciences	4,288,225	0.06%	4,720	0	0	4,720	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	(788)	2,331,257	2,330,469	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	(641)	621,142	620,501	
Administrative Services	215,234,374	2.98%	236,929	(164,090)	2,172,443	2,245,282	Not allocated out
Adult Probation	12,658,916	0.18%	13,935	(901)	0	13,033	
Airport	713,227,912	9.88%	785,117	(282,712)	0	502,405	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	(17)	405,373	405,355	
Arts Commission	10,164,086	0.14%	11,189	(1,299)	0	9,890	
Asian Art Museum	7,443,501	0.10%	8,194	0	0	8,194	
Assessor/Recorder	15,696,886	0.22%	17,279	0	0	17,279	
Board of Supervisors	10,701,998	0.15%	11,781	(379)	0	11,401	
Building Inspection	39,875,425	0.55%	43,895	(11,106)	0	32,789	
Child Support Services	15,019,609	0.21%	16,533	(2,415)	0	14,119	
Children&Families Commission	31,610,700	0.44%	34,797	(85)	0	34,712	
Children, Youth & Families	136,694,325	1.89%	150,472	(1,496)	0	148,976	
City Attorney	102,798,917	1.42%	113,160	(1,291)	0	111,869	
City Planning	23,891,191	0.33%	26,299	(2,734)	0	23,565	
Civil Service Commission	805,694	0.01%	887	0	0	887	
Controller	30,390,598	0.42%	33,454	(15,893)	0	17,561	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	0	580,466	580,466	
District Attorney	-	0.00%	0	(1,191)	0	(1,191)	
Economic&Workforce Dev	25,378,308	0.35%	27,936	(417)	0	27,520	
Elections	14,728,299	0.20%	16,213	(1,619)	0	14,594	
Emergency Communications	46,798,692	0.65%	51,516	(5,062)	0	46,454	
Environment	15,852,072	0.22%	17,450	(120,116)	0	(102,666)	
Ethics	5,453,874	0.08%	6,004	0	0	6,004	
Fine Arts Museums	13,145,785	0.18%	14,471	0	0	14,471	
Fire	282,494,416	3.91%	310,968	(104)	0	310,864	
Health Service System	6,039,298	0.08%	6,648	(569)	0	6,079	
Health-Health at Home	6,840,216	0.09%	7,530	0	0	7,530	
Health-Jail Health	28,368,792	0.39%	31,228	0	0	31,228	
Health-Laguna Honda Hospital	211,611,819	2.93%	232,941	(65,814)	0	167,128	
Health-Mental Health	242,293,304	3.36%	266,715	(6,922)	0	259,793	
Health-Primary Care	60,446,506	0.84%	66,539	0	0	66,539	
Health-Public Health	224,822,460	3.11%	247,483	(32,225)	0	215,258	
Health-SF General Hospital	634,523,068	8.79%	698,479	(222,946)	0	475,533	
Health-Substance Abuse	64,477,905	0.89%	70,977	0	0	70,977	
Human Resources	84,116,570	1.16%	92,595	(63,926)	0	28,669	
Human Rights Commission	6,503,734	0.09%	7,159	(117)	0	7,043	

				0				<b>Dept:6 ADMINISTRATIVE SERVICES</b>
Human Services	684,144,913	9.47%	753,103	(30,520)	0	722,583		
Juvenile Probation	35,369,580	0.49%	38,935	0	0	38,935		
Law Library	705,954	0.01%	777	0	0	777		
Mayor	27,618,476	0.38%	30,402	(171)	0	30,232		
Medical Examiner	0	0.00%	0	(2)	555,941	555,939		
MTA-MUNI	709,076,388	9.82%	780,547	(584,919)	0	195,628		
MTA-Parking&Traffic	115,670,463	1.60%	127,329	(1,852)	0	125,477		
MTA-Taxicab Commission	3,091,024	0.04%	3,403	0	0	3,403		
Permit Appeals	834,412	0.01%	919	0	0	919		
Police	442,172,419	6.12%	486,741	(65,750)	0	420,990		
Port	83,803,519	1.16%	92,250	(100,552)	0	(8,302)		
Public Defender	23,428,588	0.32%	25,790	(2,339)	0	23,451		
Public Library	83,123,314	1.15%	91,502	(13,617)	0	77,884		
Public Works-Admin	23,700,899	0.33%	26,090	(158,944)	0	(132,854)		
Public Works-Architecture	7,465,039	0.10%	8,217	(134,493)	0	(126,276)		
Public Works-Bldg Repair	18,862,654	0.26%	20,764	(28)	0	20,736		
Public Works-Construction	5,217,927	0.07%	5,744	(173,591)	0	(167,848)		
Public Works-Engineering	56,929,094	0.79%	62,667	(13,481)	0	49,187		
Public Works-Street Env	44,479,398	0.62%	48,963	(79)	0	48,883		
Public Works-Street Sewer	21,810,272	0.30%	24,009	0	0	24,009		
Public Works-Street Use & Map	16,793,728	0.23%	18,486	(814)	0	17,672		
Public Works-Urban Forest	21,000,912	0.29%	23,118	0	0	23,118		
PUC	129,252,455	1.79%	142,280	(803,681)	0	(661,401)		
PUC-Clean Water	216,995,605	3.00%	238,867	(13,200)	0	225,667		
PUC-Hetch Hetchy	242,680,139	3.36%	267,141	(4,330)	0	262,811		
PUC-Water	270,574,070	3.75%	297,846	(5,424)	0	292,422		
Recreation&Park	232,307,344	3.22%	255,723	(4,789)	0	250,934		
Rent Arbitration Bd	5,381,683	0.07%	5,924	(1,052)	0	4,872		
Retirement Commission	18,754,516	0.26%	20,645	(2,360)	0	18,285		
SF Community College District	0	0.00%	0	(70,000)	0	(70,000)		
SF Redevelopment Agency	0	0.00%	0	0	0	0		
SF Unified School District	80,129	0.00%	88	0	0	88		
Sheriff	170,721,541	2.36%	187,929	(564)	0	187,366		
Status of Women	3,484,050	0.05%	3,835	(8)	0	3,827		
Technology	86,557,497	1.20%	95,282	(281,929)	0	(186,647)		
Treasurer/Tax Collector	27,614,569	0.38%	30,398	(24,582)	0	5,816		
Trial Courts	35,039,325	0.49%	38,571	0	0	38,571		
War Memorial	12,561,453	0.17%	13,828	(390)	0	13,437		
<b>Subtotal</b>	<b>7,221,700,824</b>	<b>100.00%</b>	<b>7,949,606</b>	<b>(3,500,338)</b>	<b>6,666,621</b>	<b>11,115,888</b>		
Net out amounts not allocated out						<b>(2,245,282)</b>		
<b>Total allocated to Departments</b>						<b>8,870,606</b>		

**CITY AND COUNTY OF SAN FRANCISCO  
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FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**SCHEDULE 7 - CIVIL SERVICE COMMISSION**

The Civil Service Commission establishes rules, regulations and policies on public employment for the City and County service. The Department of Human Resources implements these rules, regulations and policies through, for example, the administration of the classification plan, examinations and eligible lists. The Civil Service Commission hears appeals on decisions of the Director of Human Resources.

The Civil Service Commission provides information and consultation on the civil service merit system to departments, employee organizations, employees and the public. The basis of allocating cost is average employment per department (excluding certificated positions). The Commission invoices some departments for services and those direct billings are used to offset the total allocations.

**A. DEPARTMENT COSTS**

	<b>Amount</b>
Salaries and Benefits	\$703,737
<b>Supply and Services Costs</b>	
Other Expenses	\$107,651
Expenditure Recoveries	\$(310,000)
Other Revenues	(123)
<b>Department Cost Total</b>	<b>501,265</b>
<b>Adjustments</b>	
Expenditure Recoveries	310,000
<b>Total Allocated before Incoming Costs</b>	<b>811,265</b>

**B. INCOMING COSTS**

<b>Department</b>	<b>Incoming</b>
1 Building Depreciation	7,227
3 Board of Supervisors	1,233
4 Controller	3,914
5 Health Service System	37,096
6 Administrative Services	887
8 Human Resources	(21,996)
9 Mayor's Office	824
<b>Total Incoming</b>	<b>29,185</b>

**C. TOTAL ALLOCATED** **840,450**

## CIVIL SERVICE COMMISSION Departmental Allocations

## Dept8 CIVIL SERVICE COMMISSION

	FY 2009-10 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	12	0.04%	303	0	303	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	644	1.94%	16,285	0	16,285	
ADM-Procurement	0	0.00%	0	0	0	
ADM-Real Estate	0	0.00%	0	0	0	
ADM-Risk Management	0	0.00%	0	0	0	
Adult Probation	89	0.27%	2,251	0	2,251	
Airport	1,303	3.92%	32,948	0	32,948	
Animal Care	0	0.00%	0	0	0	
Arts Commission	30	0.09%	759	0	759	
Asian Art Museum	49	0.15%	1,239	0	1,239	
Assessor/Recorder	118	0.36%	2,984	0	2,984	
Board of Supervisors	61	0.18%	1,542	0	1,542	
Building Inspection	200	0.60%	5,057	0	5,057	
Child Support Services	103	0.31%	2,605	0	2,605	
Children&Families Commission	14	0.04%	354	0	354	
Children, Youth & Families	33	0.10%	834	0	834	
City Attorney	521	1.57%	13,174	0	13,174	
City Planning	133	0.40%	3,363	0	3,363	
Civil Service Commission	6	0.02%	152	0	152	Not allocated out
Controller	174	0.52%	4,400	0	4,400	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	0	0.00%	0	0	0	
Economic&Workforce Dev	52	0.16%	1,315	0	1,315	
Elections	66	0.20%	1,669	0	1,669	
Emergency Communications	229	0.69%	5,791	0	5,791	
Environment	71	0.21%	1,795	0	1,795	
Ethics	17	0.05%	430	0	430	
Fine Arts Museums	132	0.40%	3,338	0	3,338	
Fire	1,529	4.60%	38,663	0	38,663	
Health Service System	33	0.10%	834	0	834	
Health-Health at Home	53	0.16%	1,340	0	1,340	
Health-Jail Health	145	0.44%	3,667	0	3,667	
Health-Laguna Honda Hospital	1,126	3.39%	28,473	0	28,473	
Health-Mental Health	458	1.38%	11,581	0	11,581	
Health-Primary Care	412	1.24%	10,418	0	10,418	
Health-Public Health	634	1.91%	16,032	0	16,032	
Health-SF General Hospital	2,809	8.45%	71,030	0	71,030	
Health-Substance Abuse	41	0.12%	1,037	0	1,037	



Human Resources	155	0.47%	3,919	0	3,919	<b>Dept8 CIVIL SERVICE COMMISSION</b>
Human Rights Commission	34	0.10%	860	0	860	
Human Services	1,959	5.89%	49,536	0	49,536	
Juvenile Probation	249	0.75%	6,296	0	6,296	
Law Library	2	0.01%	51	0	51	
Mayor	104	0.31%	2,630	0	2,630	
Medical Examiner	0	0.00%	0	0	0	
MTA-MUNI	4,421	13.30%	111,792	(140,000)	(28,208)	
MTA-Parking&Traffic	673	2.02%	17,018	0	17,018	
MTA-Taxicab Commission	9	0.03%	228	0	228	
Permit Appeals	5	0.02%	126	0	126	
Police	2,705	8.14%	68,400	0	68,400	
Port	210	0.63%	5,310	0	5,310	
Public Defender	148	0.45%	3,742	0	3,742	
Public Library	621	1.87%	15,703	0	15,703	
Public Works-Admin	84	0.25%	2,124	0	2,124	
Public Works-Architecture	79	0.24%	1,998	0	1,998	
Public Works-Bldg Repair	92	0.28%	2,326	0	2,326	
Public Works-Construction	97	0.29%	2,453	0	2,453	
Public Works-Engineering	146	0.44%	3,692	0	3,692	
Public Works-Street Env	262	0.79%	6,625	0	6,625	
Public Works-Street Sewer	82	0.25%	2,073	0	2,073	
Public Works-Street Use & Map	79	0.24%	1,998	0	1,998	
Public Works-Urban Forest	102	0.31%	2,579	0	2,579	
PUC	646	1.94%	16,335	(170,000)	(153,665)	
PUC-Clean Water	443	1.33%	11,202	0	11,202	
PUC-Hetch Hetchy	269	0.81%	6,802	0	6,802	
PUC-Water	637	1.92%	16,108	0	16,108	
Recreation&Park	832	2.50%	21,038	0	21,038	
Rent Arbitration Bd	27	0.08%	683	0	683	
Retirement Commission	84	0.25%	2,124	0	2,124	
SF Community College District	890	2.68%	22,505	0	22,505	
SF Unified School District	3,674	11.05%	92,903	0	92,903	
Sheriff	1,047	3.15%	26,475	0	26,475	
Status of Women	5	0.02%	126	0	126	
Technology	237	0.71%	5,993	0	5,993	
Treasurer/Tax Collector	206	0.62%	5,209	0	5,209	
Trial Courts	564	1.70%	14,262	0	14,262	
War Memorial	61	0.18%	1,542	0	1,542	
<b>Subtotal</b>	<b>33,237</b>	<b>100.00%</b>	<b>840,450</b>	<b>(310,000)</b>	<b>530,450</b>	
Net out amounts not allocated out					(152)	
<b>Total allocated to Departments</b>					<b>530,298</b>	

**CITY AND COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION PLAN  
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**SCHEDULE 8 –HUMAN RESOURCES**

The Department of Human Resources serves the City and County of San Francisco by functioning as the central personnel agency, administering the human resources/personnel, health and safety, and employee health service programs. The Department is organized into six divisions: Administrative Services; Equal Employment Opportunity and Staff Development; Employee Relations; Information Services; and Workers' Compensation. Costs related to Workers' Compensation are fully recovered within each fiscal year through direct recoveries from Departments and are no longer allocated through this cost plan. The remaining general fund services are allocated in this schedule.

Activities have been allocated based upon the number of employees by department, excluding certificated employees. The San Francisco Unified School District and the San Francisco Community College District each negotiate benefit and working conditions with their certificated employees.

**A. DEPARTMENT COSTS**

	Amount
<i>Salary % Split</i>	
Salaries and Benefits	\$11,498,893
<b>Supply and Services Costs</b>	
Non-personnel Services	2,943,412
Materials and Supplies	120,552
Allocated Charges	(1,514,714)
Services of Other Departments	3,116,287
Expenditure Recoveries	(4,374,259)
<b>Department Cost Total</b>	<b>11,790,171</b>
<b>Adjustments</b>	
Expenditure Recoveries	4,374,259
<b>Net allocated charges</b>	<b>16,164,430</b>

**B. INCOMING COSTS**

Department	Incoming
1 Building Depreciation	234,932
2 Equipment Depreciation	48,913
3 Board of Supervisors	128,745
4 Controller	227,045
5 Health Service System	269,912
6 Administrative Services	28,669
8 Civil Service Commission	3,919
9 Mayor's Office	86,013
<b>Total Incoming</b>	<b>1,028,148</b>

**C. TOTAL ALLOCATED** **17,192,578**

## HUMAN RESOURCES Departmental Allocations

Dept:9 HUMAN RESOURCES

	FY 2009-10 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	12	0.04%	6,207	0	6,207	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	644	1.94%	333,123	(221,813)	111,310	
ADM-Real Estate	0	0.00%	0	0	0	
Adult Probation	89	0.27%	46,037	(23,436)	22,601	
Airport	1,303	3.92%	674,006	(136,735)	537,271	
Animal Care	0	0.00%	0	(225)	(225)	
Arts Commission	30	0.09%	15,518	(60,156)	(44,638)	
Asian Art Museum	49	0.15%	25,346	0	25,346	
Assessor/Recorder	118	0.36%	61,038	(212,710)	(151,672)	
Board of Supervisors	61	0.18%	31,554	(1,415)	30,139	
Building Inspection	200	0.60%	103,454	(577,469)	(474,015)	
Child Support Services	103	0.31%	53,279	(37,488)	15,791	
Children&Families Commission	14	0.04%	7,242	0	7,242	
Children, Youth & Families	33	0.10%	17,070	(63,626)	(46,556)	
City Attorney	521	1.57%	269,499	(3,383)	266,116	
City Planning	133	0.40%	68,797	(305,521)	(236,724)	
Civil Service Commission	6	0.02%	3,104	(25,100)	(21,996)	
Controller	174	0.52%	90,005	(136,426)	(46,421)	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	0	0.00%	0	(884)	(884)	
Economic&Workforce Dev	52	0.16%	26,898	(238)	26,660	
Elections	66	0.20%	34,140	(6,104)	28,036	
Emergency Communications	229	0.69%	118,455	(47,000)	71,455	
Environment	71	0.21%	36,726	(98,522)	(61,796)	
Ethics	17	0.05%	8,794	(2,745)	6,049	
Fine Arts Museums	132	0.40%	68,280	0	68,280	
Fire	1,529	4.60%	790,909	(38,599)	752,310	
Health Service System	33	0.10%	17,070	(295,841)	(278,771)	
Health-Health at Home	53	0.16%	27,415	0	27,415	
Health-Jail Health	145	0.44%	75,004	0	75,004	
Health-Laguna Honda Hospital	1,126	3.39%	582,449	(7,277)	575,172	
Health-Mental Health	458	1.38%	236,911	(1,125)	235,786	
Health-Primary Care	412	1.24%	213,116	0	213,116	
Health-Public Health	634	1.91%	327,951	(16,396)	311,555	
Health-SF General Hospital	2,809	8.45%	1,453,018	(6,247)	1,446,771	
Health-Substance Abuse	41	0.12%	21,208	0	21,208	
Human Resources	155	0.47%	80,177	(1,430)	78,747	Not allocated out

Human Rights Commission	34	0.10%	17,587	(4,262)	13,325	<b>Dept:9 HUMAN RESOURCES</b>
Human Services	1,959	5.89%	1,013,336	(403,285)	610,052	
Juvenile Probation	249	0.75%	128,801	(3,512)	125,289	
Law Library	2	0.01%	1,035	0	1,035	
Mayor	104	0.31%	53,796	0	53,796	
Medical Examiner	0	0.00%	0	(200)	(200)	
MTA-MUNI	4,421	13.30%	2,286,861	(143,060)	2,143,801	
MTA-Parking&Traffic	673	2.02%	348,124	(340)	347,784	
MTA-Taxicab Commission	9	0.03%	4,655	0	4,655	
Permit Appeals	5	0.02%	2,586	0	2,586	
Police	2,705	8.14%	1,399,221	(17,216)	1,382,005	
Port	210	0.63%	108,627	(70,159)	38,468	
Public Defender	148	0.45%	76,556	(476)	76,080	
Public Library	621	1.87%	321,226	(232,272)	88,954	
Public Works-Admin	84	0.25%	43,451	(85,069)	(41,618)	
Public Works-Architecture	79	0.24%	40,865	0	40,865	
Public Works-Bldg Repair	92	0.28%	47,589	0	47,589	
Public Works-Construction	97	0.29%	50,175	0	50,175	
Public Works-Engineering	146	0.44%	75,522	0	75,522	
Public Works-Street Env	262	0.79%	135,525	0	135,525	
Public Works-Street Sewer	82	0.25%	42,416	0	42,416	
Public Works-Street Use & Map	79	0.24%	40,865	0	40,865	
Public Works-Urban Forest	102	0.31%	52,762	0	52,762	
PUC	646	1.94%	334,158	(642,305)	(308,147)	
PUC-Clean Water	443	1.33%	229,152	(35,583)	193,569	
PUC-Hetch Hetchy	269	0.81%	139,146	(19,266)	119,880	
PUC-Water	637	1.92%	329,502	(58,611)	270,891	
Recreation&Park	832	2.50%	430,371	(166,551)	263,819	
Rent Arbitration Bd	27	0.08%	13,966	(38,690)	(24,724)	
Retirement Commission	84	0.25%	43,451	(35,795)	7,656	
SF Community College District	890	2.68%	460,372	0	460,372	
SF Unified School District	3,674	11.05%	1,900,458	0	1,900,458	
Sheriff	1,047	3.15%	541,584	(6,304)	535,280	
Status of Women	5	0.02%	2,586	(7,994)	(5,408)	
Technology	237	0.71%	122,594	(5,413)	117,181	
Treasurer/Tax Collector	206	0.62%	106,558	(44,250)	62,308	
Trial Courts	564	1.70%	291,742	0	291,742	
War Memorial	61	0.18%	31,554	(25,736)	5,818	
<b>Subtotal</b>	<b>33,237</b>	<b>100.00%</b>	<b>17,192,578</b>	<b>(4,374,259)</b>	<b>12,818,319</b>	
Net out amounts not allocated out					(78,747)	
<b>Total allocated to Departments</b>					<b>12,739,572</b>	

**CITY AND COUNTY OF SAN FRANCISCO  
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**SCHEDULE 9 – MAYOR'S OFFICE - ADMINISTRATION**

This plan provides for the allocation of the administrative costs for the Mayor's Office including the Finance and Legislative Affairs division which consists of two major functions: Budget & Management and Legislative activities. The basis of allocating costs is the budget by department.

**A. DEPARTMENT COSTS**

	<b>Amount</b>
Salaries and Benefits	\$4,522,312
<b>Supply and Services Costs</b>	
Non-personnel Services	724,353
City Grant Programs	24,407
Materials and Supplies	19,729
Services of Other Departments	764,566
Expenditure Recoveries	(1,448,740)
<b>Department Cost Total</b>	<b>4,606,627</b>
<b>Adjustments</b>	
Expenditure Recoveries	1,448,740
<b>Total</b>	<b>6,055,367</b>

**B. INCOMING COSTS**

<b>Department</b>	<b>Incoming</b>
1 Building Depreciation	925,502
3 Board of Supervisors	42,272
4 Controller	95,004
5 Health Service System	477,613
6 Administrative Services	30,232
7 Civil Service Commission	2,630
8 Human Resources	53,796
<b>Total Incoming</b>	<b>1,627,048</b>

**C. TOTAL ALLOCATED** **7,682,415**

## MAYOR'S OFFICE Departmental Allocations

Dept:10 MAYOR'S OFFICE

	FY 2009-10 Department Budget	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	4,288,225	0.06%	4,385	0	4,385
Administrative Services	215,234,374	2.86%	220,087	0	220,087
Adult Probation	12,658,916	0.17%	12,944	0	12,944
Airport	713,227,912	9.49%	729,307	0	729,307
Arts Commission	10,164,086	0.14%	10,393	0	10,393
Asian Art Museum	7,443,501	0.10%	7,611	0	7,611
Assessor/Recorder	15,696,886	0.21%	16,051	0	16,051
Board of Supervisors	10,701,998	0.14%	10,943	0	10,943
Building Inspection	39,875,425	0.53%	40,774	0	40,774
Child Support Services	15,019,609	0.20%	15,358	0	15,358
Children&Families Commission	31,610,700	0.42%	32,323	0	32,323
Children, Youth & Families	136,694,325	1.82%	139,776	(214,370)	(74,594)
City Attorney	102,798,917	1.37%	105,116	0	105,116
City Planning	23,891,191	0.32%	24,430	(18,732)	5,698
Civil Service Commission	805,694	0.01%	824	0	824
Controller	30,390,598	0.40%	31,076	0	31,076
District Attorney	0	0.00%	0	(22,000)	(22,000)
Economic&Workforce Dev	25,378,308	0.34%	25,950	0	25,950
Elections	14,728,299	0.20%	15,060	0	15,060
Emergency Communications	46,798,692	0.62%	47,854	(36,191)	11,663
Environment	15,852,072	0.21%	16,209	0	16,209
Ethics	5,453,874	0.07%	5,577	0	5,577
Fine Arts Museums	13,145,785	0.17%	13,442	0	13,442
Fire	282,494,416	3.76%	288,863	0	288,863
General City Responsibility	291,342,812	3.88%	297,911	0	297,911 Not allocated out
Health Service System	6,039,298	0.08%	6,175	0	6,175
Health-Health at Home	6,840,216	0.09%	6,994	0	6,994
Health-Jail Health	28,368,792	0.38%	29,008	0	29,008
Health-Laguna Honda Hospital	211,611,819	2.82%	216,382	0	216,382
Health-Mental Health	242,293,304	3.22%	247,755	0	247,755
Health-Primary Care	60,446,506	0.80%	61,809	0	61,809
Health-Public Health	224,822,460	2.99%	229,891	(319,399)	(89,508)
Health-SF General Hospital	634,523,068	8.45%	648,828	0	648,828
Health-Substance Abuse	64,477,905	0.86%	65,931	0	65,931

Human Resources	84,116,570	1.12%	86,013	0	86,013	Dept:10 MAYOR'S OFFICE
Human Rights Commission	6,503,734	0.09%	6,650	0	6,650	
Human Services	684,144,913	9.11%	699,568	(169,282)	530,286	
Juvenile Probation	35,369,580	0.47%	36,167	0	36,167	
Law Library	705,954	0.01%	722	0	722	
Mayor	27,618,476	0.37%	28,241	0	28,241	not allocated out
MTA-MUNI	709,076,388	9.44%	725,062	(158,116)	566,946	
MTA-Parking&Traffic	115,670,463	1.54%	118,278	(25,793)	92,485	
MTA-Taxicab Commission	3,091,024	0.04%	3,161	(689)	2,471	
Permit Appeals	834,412	0.01%	853	0	853	
Police	442,172,419	5.89%	452,141	(22,000)	430,141	
Port	83,803,519	1.12%	85,693	(124,955)	(39,262)	
Public Defender	23,428,588	0.31%	23,957	(22,000)	1,957	
Public Library	83,123,314	1.11%	84,997	0	84,997	
Public Works-Admin	23,700,899	0.32%	24,235	(31,220)	(6,985)	
Public Works-Architecture	7,465,039	0.10%	7,633	0	7,633	
Public Works-Bldg Repair	18,862,654	0.25%	19,288	0	19,288	
Public Works-Construction	5,217,927	0.07%	5,336	0	5,336	
Public Works-Engineering	56,929,094	0.76%	58,212	0	58,212	
Public Works-Street Env	44,479,398	0.59%	45,482	0	45,482	
Public Works-Street Sewer	21,810,272	0.29%	22,302	0	22,302	
Public Works-Street Use & Map	16,793,728	0.22%	17,172	0	17,172	
Public Works-Urban Forest	21,000,912	0.28%	21,474	0	21,474	
PUC	129,252,455	1.72%	132,166	(266,757)	(134,591)	
PUC-Clean Water	216,995,605	2.89%	221,887	0	221,887	
PUC-Hetch Hetchy	242,680,139	3.23%	248,151	0	248,151	
PUC-Water	270,574,070	3.60%	276,674	0	276,674	
Recreation&Park	232,307,344	3.09%	237,544	(17,237)	220,307	
Rent Arbitration Bd	5,381,683	0.07%	5,503	0	5,503	
Retirement Commission	18,754,516	0.25%	19,177	0	19,177	
SF Unified School District	80,129	0.00%	82	0	82	
Sheriff	170,721,541	2.27%	174,570	0	174,570	
Status of Women	3,484,050	0.05%	3,563	0	3,563	
Technology	86,557,497	1.15%	88,509	0	88,509	
Treasurer/Tax Collector	27,614,569	0.37%	28,237	0	28,237	
Trial Courts	35,039,325	0.47%	35,829	0	35,829	
War Memorial	12,561,453	0.17%	12,845	0	12,845	
<b>Subtotal</b>	<b>7,513,043,636</b>	<b>100.00%</b>	<b>7,682,415</b>	<b>(1,448,741)</b>	<b>6,233,674</b>	
Net out amount not allocated out to Departments					(326,152)	
<b>Total allocated to Departments</b>					<b>5,907,522</b>	

**CITY AND COUNTY OF SAN FRANCISCO  
FULL COST ALLOCATION PLAN  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2010  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**SCHEDULE 10 – LAW LIBRARY**

The San Francisco Law Library offers the Office of the City Attorney free access and use of legal reference materials. All costs associated to this function have been allocated directly to the City Attorney.

**A. DEPARTMENT COSTS**

	Amount
<i>Salary % Split</i>	
Salaries and Benefits	\$332,770
Other Expenditures	230,393
<b>Department Cost Total</b>	<b>563,163</b>
<b>Adjustments</b>	none
<b>Net allocated charges</b>	<b>563,163</b>

**B. INCOMING COSTS**

Department	Incoming
3 Board of Supervisors	1,080
4 Controller	2,175
5 Health Service System	9,274
6 Administrative Services	777
8 Civil Service Commission	51
9 Human Resources	1,035
10 Mayor's Office	722
<b>Total Incoming</b>	<b>15,113</b>

<b>C. TOTAL ALLOCATED</b>	<b>578,276</b>
<b>LAW LIBRARY Departmental Allocations</b>	
City Attorney	578,276