



BETTY T. YEE
California State Controller

October 19, 2022

Ben Rosenfield
Controller
City/County of San Francisco
1 Dr. Carlton B. Goodlett Place, Room 316
San Francisco, CA 94102

SUBJECT: 2022-23 Cost Plan Negotiation Agreement

Dear Ben Rosenfield:

The Negotiation Agreement for San Francisco County's 2022-23 Cost Allocation Plan is enclosed for your review.

If this Negotiation Agreement is acceptable, please provide a digital signature, and return it along with the Summary Schedule. Soft copies of all documentation is sufficient and preferred; however, to submit hard copies, please sign the agreement with blue ink and mail it to the following address:

State Controller's Office
Local Government Programs and Services Division
Local Government Policy Section
County Cost Plans Unit, Suite 740
P.O. Box 942850
Sacramento, CA 94250

Upon receipt, we will sign it, return a copy of the agreement to you, and forward copies to all applicable agencies. If you have any questions, please contact Alex Tran of the Local Government Policy Section by telephone at (916) 323-2369.

Sincerely,

Sandeep Singh

SANDEEP SINGH, Manager
Local Government Policy Section

Enclosures: Negotiation Agreement; Summary Schedule



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

City/County of San Francisco
San Francisco, California

Date: October 19, 2022
Filing Ref: SFO23

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2022-23**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--|--|
| 1. Employee Fringe Benefits | 8. Admin Services - Risk Management |
| 2. Controller | 9. Human Resources - Workers' Comp |
| 3. The Health Services System Division | 10. Central Shops Fund ISF |
| 4. Administrative Services | 11. Finance Corporation ISF |
| 5. City Attorney | 12. Reproduction Fund ISF |
| 6. Civil Service Commission | 13. Telecommunications and Information |
| 7. Human Resources | Fund ISF |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

CITY/COUNTY OF SAN FRANCISCO

BY 


Ben Rosenfield

Controller **Name**

10/21/2022 **Title**

Date

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY 

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

10/31/2022 **Date**

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Summary Schedule

City and County of San Francisco FY 2022-23
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	ADM Animal Care And Control									
	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	-	-	223,006	91,727	-	-	-	-	758,531	36,119
2 Equipment Depreciation	7,509	-	162,375	12,410	-	-	1,026	56,119	37,961	-
3 Board of Supervisors	1,086	-	-	9,417	216,161	-	4,428	2,494	9,281	18,933
4 Controller	17,029	-	-	127,945	(2,327,925)	-	71,062	34,749	131,005	48,154
5 Health Service System	66,552	-	-	1,010,027	(383,097)	-	346,610	481,888	1,046,749	(33,176)
6 Administrative Services	1,728	1,575,737	7,976,417	31,574	228,503	951,311	14,360	3,166	3,953	49,280
7 City Attorney	186	-	624,030	(12,157)	348,030	-	177,753	117,793	524,577	(216,775)
8 Civil Service Commission	239	-	-	3,452	35,331	-	767	1,090	3,843	5,806
9 Human Resources	6,328	-	-	91,455	936,122	-	20,326	28,880	101,834	153,844
10 Mayor's Budget Office	455	-	-	3,404	95,251	-	1,934	833	3,184	7,286
11 Admin Svcs - Risk Management	-	-	(2,233)	(50)	(37,833)	-	(91)	(1,758)	-	(17)
12 Human Resources - Workers' Comp	6,509	-	-	-	-	18,977	-	-	(0)	(0)
TOTAL CURRENT ALLOCATIONS	107,622	1,575,737	8,983,595	1,369,205	(889,459)	970,288	638,176	725,255	2,620,919	69,455
Prior Allocation in FY 2020-21 Plan	136,066	2,026,635	5,752,419	1,270,439	2,078,763	741,605	620,168	536,660	1,999,664	(218,617)
Adjustment for Difference to Prior Plan	(28,443)	(450,898)	3,231,176	98,766	(2,968,222)	228,684	18,008	188,595	621,255	288,072
TOTAL ALLOCATION IN FY 2022-23 PLAN	79,179	1,124,839	12,214,771	1,467,971	(3,857,681)	1,198,972	656,183	913,850	3,242,174	357,527

SUMMARY SCHEDULE

Department	ADM Animal Care And Control									
	Child Support Services	Children & Families Commission	Children, Youth & Families	City Planning	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications	Environment
1 Building Depreciation	-	-	-	30,247	-	73,136	95,210	374,918	-	-
2 Equipment Depreciation	-	-	-	89,863	-	37,442	7,837	73,325	222,868	-
3 Board of Supervisors	3,262	5,237	47,063	13,515	-	16,914	17,589	5,788	23,493	7,663
4 Controller	4,700	61,246	768,346	196,512	-	242,863	285,201	81,700	361,953	117,746
5 Health Service System	(31,311)	3,013	32,966	5,890	-	1,767,137	926,574	373,288	1,761,960	(100,530)
6 Administrative Services	18,262	10,904	122,672	36,493	382,370	41,783	54,869	(709)	103,634	34,560
7 City Attorney	1,075	2,975	7,939	(434,858)	335	667,298	89,166	190,581	30,687	35,046
8 Civil Service Commission	1,421	261	1,293	4,881	-	6,491	2,679	2,397	5,945	1,854
9 Human Resources	-	6,915	34,266	129,314	-	171,989	70,994	63,499	157,518	49,125
10 Mayor's Budget Office	1,092	2,539	23,231	4,915	-	6,002	7,827	1,985	9,532	3,142
11 Admin Svcs - Risk Management	-	-	-	(49)	(8,965)	-	-	(161)	(193)	(34)
12 Human Resources - Workers' Comp	-	-	-	53,005	-	(0)	-	59,731	-	-
TOTAL CURRENT ALLOCATIONS	(1,499)	93,091	1,037,775	129,727	373,739	3,031,054	1,557,946	1,226,342	2,677,397	148,572
Prior Allocation in FY 2020-21 Plan	64,122	118,924	1,204,233	37,847	4,231,554	2,739,515	2,362,453	1,221,583	2,409,118	270,882
Adjustment for Difference to Prior Plan	(65,621)	(25,833)	(166,458)	91,880	(3,857,815)	291,539	(804,507)	4,760	268,279	(122,310)
TOTAL ALLOCATION IN FY 2022-23 PLAN	(67,121)	67,257	871,317	221,607	(3,484,076)	3,322,593	753,439	1,231,102	2,945,677	26,263

City and County of San Francisco FY 2022-23
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SUMMARY SCHEDULE

Department	Public Health - Health Network Services										
	Ethics	Fine Arts Museums	Fire Department	Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Primary Care	Public Health - Admin	Public Health - Public Health Admin
1 Building Depreciation	9,296	-	3,025	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	37,933	2,822,879	-	-	-	-	-	-	-	1,992,874
3 Board of Supervisors	1,109	4,719	95,651	96,376	2,031	54,358	8,428	70,711	24,957	43,276	
4 Controller	5,059	64,239	1,229,983	1,293,928	28,128	880,630	122,950	(162,163)	368,742	(1,705,387)	
5 Health Service System	176,661	866,883	10,005,388	1,256,014	88,692	640,110	292,349	2,802,152	809,084	1,964,505	
6 Administrative Services	1,309	5,712	129,693	233,476	2,547	119,900	14,231	103,534	36,186	117,632	
7 City Attorney	149,369	550,054	1,193,987	(14,965)	-	-	61,922	(160,766)	60,872	-	
8 Civil Service Commission	448	2,249	37,670	12,856	908	8,376	2,992	28,682	8,282	18,284	
9 Human Resources	11,873	59,595	998,104	340,635	24,053	173,600	79,286	759,952	219,426	532,780	
10 Mayor's Budget Office	385	1,504	33,564	43,596	671	24,151	3,085	24,488	9,360	14,703	
11 Admin Svcs - Risk Management	-	(8,498)	-	-	-	-	-	-	-	-	
12 Human Resources - Workers' Comp	1,239	(0)	-	-	-	-	-	-	-	-	
TOTAL CURRENT ALLOCATIONS	356,748	1,584,391	16,549,944	3,261,916	147,030	1,901,124	585,243	3,466,590	1,536,909	2,978,665	
Prior Allocation in FY 2020-21 Plan	352,658	1,201,969	16,208,885	3,151,598	154,648	1,583,988	565,530	3,913,315	1,773,649	1,105,749	
Adjustment for Difference to Prior Plan	4,090	382,422	341,059	110,318	(7,618)	317,136	19,713	(446,725)	(236,740)	1,872,916	
TOTAL ALLOCATION IN FY 2022-23 PLAN	360,838	1,966,813	16,891,003	3,372,234	139,412	2,218,260	604,956	3,019,866	1,300,170	4,851,582	

SUMMARY SCHEDULE

Department	Public Health - Public Health										
	Public Health - Public Health Division	Public Health - SF General Hospital	Homelessness Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA - MUNI	
1 Building Depreciation	176,082	-	-	11,237	1,040,285	-	-	855,609	-	1,107,758	
2 Equipment Depreciation	-	-	8,085	-	154,820	57,007	-	-	-	-	
3 Board of Supervisors	53,584	210,481	139,822	2,209	262,430	9,579	347	35,287	-	269,014	
4 Controller	876,918	(61,033)	2,414,483	34,361	1,758,750	72,629	5,693	504,009	-	(777,813)	
5 Health Service System	699,272	6,269,748	906,031	250,446	(879,047)	1,137,595	13,310	863,323	-	171,694	
6 Administrative Services	92,142	310,578	275,476	4,094	463,494	31,279	599	63,182	522,222	379,419	
7 City Attorney	3,955,638	(700,402)	343,335	18,417	929,547	162,979	776	839,491	229,543	(4,116,597)	
8 Civil Service Commission	7,158	64,175	2,937	518	48,561	3,773	44	3,018	-	96,120	
9 Human Resources	189,645	1,700,375	77,811	13,729	1,286,658	99,979	1,171	79,956	-	2,584,724	
10 Mayor's Budget Office	24,235	81,151	69,371	912	113,432	3,361	158	16,620	-	98,226	
11 Admin Svcs - Risk Management	(5,132)	-	-	-	(32)	(295)	(64)	-	-	(20,604)	
12 Human Resources - Workers' Comp	-	-	68,929	-	(0)	-	-	-	282,381	-	
TOTAL CURRENT ALLOCATIONS	6,069,541	7,875,073	4,306,280	335,923	5,178,897	1,577,886	22,035	3,260,495	1,034,146	(208,059)	
Prior Allocation in FY 2020-21 Plan	2,022,787	8,363,528	2,237,222	179,067	2,679,705	1,979,739	23,502	3,170,868	952,562	(2,220,116)	
Adjustment for Difference to Prior Plan	4,046,754	(488,455)	2,069,058	156,857	2,499,192	(401,853)	(1,467)	89,627	81,584	2,012,057	
TOTAL ALLOCATION IN FY 2022-23 PLAN	10,116,295	7,386,618	6,375,339	492,780	7,678,090	1,176,034	20,567	3,350,122	1,115,731	1,803,999	

City and County of San Francisco FY 2022-23
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SUMMARY SCHEDULE

Department	MTA - Parking & Traffic (Street Mgmt)		Department of Police Accountability							
	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department	Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
1 Building Depreciation	4,000	-	815	74,436	3,990,379	-	174,000	-	172,711	25,368
2 Equipment Depreciation	-	-	-	-	2,695,889	-	27,774	2,041	1,616,989	-
3 Board of Supervisors	48,357	1,468	266	2,490	156,349	24,182	10,098	35,771	(271)	9,798
4 Controller	714,480	20,801	2,702	41,737	2,222,188	69,182	142,048	184,295	(1,976,162)	135,958
5 Health Service System	28,644	58,536	(14,741)	281,991	15,251,737	(206,229)	1,268,589	8,801	(43,550)	(65,820)
6 Administrative Services	70,187	1,927	364	3,065	288,871	64,371	24,282	41,857	(25,989)	17,876
7 City Attorney	485,262	1,411,727	4,432	100,617	5,895,952	(362,490)	86,452	(3,313)	857,652	-
8 Civil Service Commission	16,045	598	98	1,048	62,836	5,232	4,242	14,607	3,204	4,348
9 Human Resources	392,499	10,531	2,604	27,757	1,664,899	138,632	112,404	387,024	76,353	115,398
10 Mayor's Budget Office	18,137	507	96	848	54,373	10,157	3,440	12,350	(1,385)	3,247
11 Admin Svcs - Risk Management	-	-	-	-	-	(33,578)	-	(364)	(1,476)	-
12 Human Resources - Workers' Comp	-	-	-	10,746	0	(0)	-	(0)	-	-
TOTAL CURRENT ALLOCATIONS	1,777,610	1,506,096	(3,364)	544,735	32,283,473	(290,539)	1,853,331	683,068	678,077	246,173
Prior Allocation in FY 2020-21 Plan	1,625,108	739,779	(4,355)	385,040	28,448,230	(120,780)	1,717,555	1,180,078	1,611,438	450,516
Adjustment for Difference to Prior Plan	152,502	766,316	991	159,695	3,835,243	(169,759)	135,775	(497,009)	(933,361)	(204,343)
TOTAL ALLOCATION IN FY 2022-23 PLAN	1,930,112	2,272,412	(2,373)	704,430	36,118,716	(460,298)	1,989,106	186,059	(255,283)	41,831

SUMMARY SCHEDULE

Department	Public Works - Street Env				PUC					
	Public Works - Building Repair	Public Works - Construction	Public Works - Engineering	Public Works - Street Environment	Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC-Public Utilities Bureaus	PUC-Clean Power SF	PUC-Hetch Hetchy
1 Building Depreciation	-	-	40,012	-	-	11,737	-	956	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	7,648	-	17,772	23,644	4,787	6,061	8,728	11,149	34,429	38,583
4 Controller	114,285	-	263,205	349,320	72,842	88,813	131,805	(3,469,101)	817,261	534,357
5 Health Service System	(40,648)	-	(88,013)	(118,608)	(20,034)	(31,779)	(38,415)	219,643	-	207,369
6 Administrative Services	11,399	-	49,920	35,993	6,910	10,228	12,960	(112,460)	59,189	59,103
7 City Attorney	43,793	-	174,574	1,418,647	-	119,189	93,672	(298,039)	-	450,837
8 Civil Service Commission	2,378	-	5,820	7,848	1,326	2,103	2,542	14,440	482	7,314
9 Human Resources	71,266	-	154,308	207,948	35,125	55,716	67,350	382,589	12,779	193,787
10 Mayor's Budget Office	2,931	-	6,696	8,867	1,898	2,237	3,412	(2)	17,175	16,609
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	(1,843)	-	(6,443)
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	213,052	0	624,293	1,933,661	102,854	264,305	282,055	(3,252,670)	941,315	1,501,516
Prior Allocation in FY 2020-21 Plan	327,787	0	1,006,023	1,699,836	179,613	423,237	429,941	(4,569,870)	593,554	387,255
Adjustment for Difference to Prior Plan	(114,735)	0	(381,730)	233,825	(76,759)	(158,932)	(147,886)	1,317,200	347,761	1,114,261
TOTAL ALLOCATION IN FY 2022-23 PLAN	98,317	0	242,563	2,167,486	26,095	105,373	134,169	(1,935,469)	1,289,077	2,615,777

City and County of San Francisco FY 2022-23
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SUMMARY SCHEDULE

Department	PUC-Wastewater	PUC-Water	Recreation & Park	Rent Arbitration Board	Retirement Commission	SF Community College District	Community Investment & Infrastructure SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women
1 Building Depreciation	-	-	6,836	18,472	-	-	83,506	-	959,667	6,007
2 Equipment Depreciation	-	-	1,480,667	-	-	-	-	-	341,329	-
3 Board of Supervisors	51,784	102,582	52,588	2,062	7,460	-	-	-	56,280	1,777
4 Controller	618,997	1,246,797	86,715	30,271	(74,978)	-	625,576	-	807,608	29,766
5 Health Service System	(223,336)	(45,353)	3,735,994	(28,106)	1,687	-	-	-	6,453,685	117,630
6 Administrative Services	107,193	155,281	83,252	1,910	22,996	-	-	-	92,968	3,034
7 City Attorney	(1,471,382)	(1,078,904)	(205,460)	4,713	(589,271)	49,196	(254,522)	495	1,769,617	22,480
8 Civil Service Commission	9,045	14,878	19,684	710	2,187	13,903	-	72,669	21,657	153
9 Human Resources	239,643	394,201	521,552	18,800	57,939	369,789	-	1,932,819	573,834	4,051
10 Mayor's Budget Office	22,592	45,938	18,853	764	2,910	-	-	-	19,946	837
11 Admin Svcs - Risk Management	(2,698)	(3,810)	(1,100)	(4)	(1,155)	-	-	-	(907)	-
12 Human Resources - Workers' Comp	(0)	(0)	(0)	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	(648,162)	831,612	5,799,581	49,591	(570,226)	432,889	454,560	2,005,983	11,095,684	185,735
Prior Allocation in FY 2020-21 Plan	1,079,436	3,389,195	5,057,045	58,633	580,662	303,592	825,873	2,084,886	10,670,031	109,702
Adjustment for Difference to Prior Plan	(1,727,598)	(2,557,583)	742,535	(9,042)	(1,150,889)	129,297	(371,313)	(78,903)	425,653	76,033
TOTAL ALLOCATION IN FY 2022-23 PLAN	(2,375,759)	(1,725,971)	6,542,116	40,548	(1,721,115)	562,185	83,246	1,927,080	11,521,337	261,767

SUMMARY SCHEDULE

Department	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies	Total Allocated to non-Central CostDepts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	153,642	847,712	547,217	-	-	12,003,660	4,057,817	16,061,477	16,061,477	-
2 Equipment Depreciation	141,946	-	-	15,505	-	12,104,473	439,585	12,544,059	12,544,059	-
3 Board of Supervisors	25,430	10,075	28,326	5,028	-	2,571,398	152,091	2,723,489	2,723,489	-
4 Controller	301,844	142,578	419,982	67,550	-	11,939,118	2,638,053	14,577,171	14,577,171	-
5 Health Service System	1,666	1,203,300	2,495,679	(124,988)	-	65,854,080	5,656,318	71,510,398	71,510,398	-
6 Administrative Services	(176,420)	17,467	41,256	13,034	-	15,529,594	280,442	15,810,036	15,810,036	-
7 City Attorney	(114,154)	566,466	(1,630)	(2,449)	(4,139)	14,826,902	1,189,859	16,016,760	16,016,760	-
8 Civil Service Commission	5,461	4,125	9,216	1,341	-	756,341	39,570	795,912	795,912	-
9 Human Resources	144,694	109,297	244,187	35,534	-	20,011,069	982,335	20,993,405	20,993,405	-
10 Mayor's Budget Office	10,698	3,474	10,695	2,013	-	1,035,898	63,481	1,099,379	1,099,379	-
11 Admin Svcs - Risk Management	(2,040)	(222)	(239)	-	-	(141,890)	(2,954)	(144,844)	(144,844)	-
12 Human Resources - Workers' Comp	-	-	1,945	-	-	503,462	256,875	760,338	760,338	-
TOTAL CURRENT ALLOCATIONS	492,767	2,904,270	3,796,634	12,569	(4,139)	156,994,106	15,753,473	172,747,579		
Prior Allocation in FY 2020-21 Plan	432,394	2,534,044	3,903,995	176,645	12,426	146,733,428				
Adjustment for Difference to Prior Plan	60,373	370,226	(107,361)	(164,076)	(16,565)	10,260,678		(7,090,501)		
TOTAL ALLOCATION IN FY 2022-23 PLAN	553,141	3,274,496	3,689,274	(151,507)	(20,704)	167,254,784				

Cost Allocation Plan

Prepared in compliance with 2 CFR Part 200 Guidelines
City and County of San Francisco
For the Plan Year Ending
June 30, 2023

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

CERTIFICATION OF COST ALLOCATION PLAN

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

All costs included in this revised proposal (based on Fiscal Year 2020-21 actual expenditures) to establish billing or final indirect cost rates for Fiscal Year 2022-23, are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards, formerly 2 CFR Part 225 Cost Principles for State and Local and Indian Tribal Governments (OMB Circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated, as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

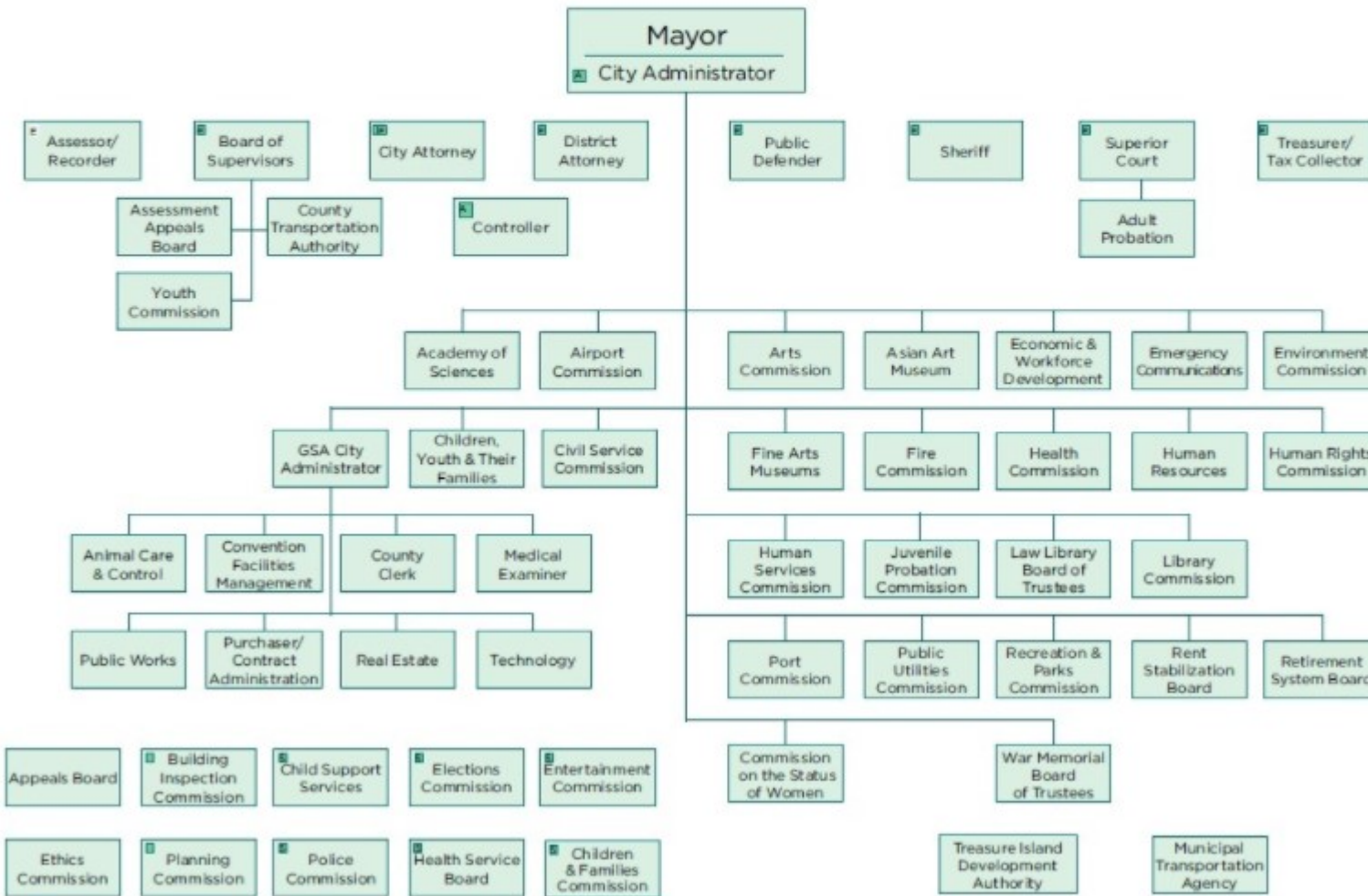
Government Unit: City and County of San Francisco

Signature: _SEE ATTACHMENT_

Name of Official: Ben Rosenfield, Controller

Date of Execution: January 31, 2022

City Organization Overview



A = Appointed
 E = Elected
 S = Shared Appointment by Various Elected Officials

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City and County of San Francisco FY 2022-23
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INTRODUCTION - Changes from Prior Year Plan

- **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:** No change to prior year methodology. Per recommendation of the State Controller's Office, incoming costs allocated to the management and audit function continue to be excluded from costs allocated to city departments as first implemented in the FY 20-21 Cost Plan.
- **Schedule 4 Controller:** No change to prior year methodology. Schedule 4 Controller reports the System Procurement Division as a separate function to reflect re-organization of the System Procurement Division into a distinct, functional unit within Controller after conversion from the legacy Financial Accounting and Management Information System (FAMIS) to PeopleSoft Financials and Supply Chain Management System. In prior year's plans, the System Procurement Division was aggregated with Payroll & Personnel Services. Schedule 4 Controller continues to implement the recommendation of State Controller's Office to adjust costs to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations as first implemented in the FY 20-21 Cost Plan.
- **Schedule 5 Health Service System:** No change to prior year methodology. As first implemented in the FY 20-21 Cost Plan, schedule 5 Health Service System continues to implement the recommendations of State Controller's Office to 1) adjust costs to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations; 2) separate Health Service System into two functions: Administration and Retiree Health Subsidy Premiums; and 3) allocate costs for the two functions using different allocation bases.
- **Schedule 6 Administrative Services:** No change from prior year methodology. Schedule 6 Administrative Services continues to the recommendation of State Controller's Office to adjust costs allocated to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations as first implemented in the FY 20-21 Cost Plan.
- **Schedule 7 City Attorney:** No change from prior year methodology.
- **Schedule 8 Civil Service Commission:** No change from prior year methodology. Schedule 8 Civil Service Commission continues to implement the recommendation of State Controller's Office to adjust costs allocated to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations as first implemented in the FY 20-21 Cost Plan.
- **Schedule 9 Human Resources:** No change from prior year methodology. Schedule 9 Human Resources continues to implement the recommendation of State Controller's Office to adjust costs allocated to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations as first implemented in the FY 20-21 Cost Plan.
- **Schedule 10 Mayor - Budget Office:** Schedule 10 Mayor - Budget Office implements the October 2019 memorandum from State Controller's Office classify general government costs as unallocable.
- **Schedule 11 Admin Services - Risk Management:** No change from prior year methodology. Schedule 11 treats Risk Management as fully supported by direct bills and only allocates income costs from other central service agencies.
- **Schedule 12 Human Resources - Workers' Comp:** No change from prior year methodology.

City and County of San Francisco FY 2022-23
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SUMMARY SCHEDULE

Department	ADM Animal Care And Control									
	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	-	-	223,006	91,727	-	-	-	-	758,531	36,119
2 Equipment Depreciation	7,509	-	162,375	12,410	-	-	1,026	56,119	37,961	-
3 Board of Supervisors	1,086	-	-	9,417	216,161	-	4,428	2,494	9,281	18,933
4 Controller	17,029	-	-	127,945	(2,327,925)	-	71,062	34,749	131,005	48,154
5 Health Service System	66,552	-	-	1,010,027	(383,097)	-	346,610	481,888	1,046,749	(33,176)
6 Administrative Services	1,728	1,575,737	7,976,417	31,574	228,503	951,311	14,360	3,166	3,953	49,280
7 City Attorney	186	-	624,030	(12,157)	348,030	-	177,753	117,793	524,577	(216,775)
8 Civil Service Commission	239	-	-	3,452	35,331	-	767	1,090	3,843	5,806
9 Human Resources	6,328	-	-	91,455	936,122	-	20,326	28,880	101,834	153,844
10 Mayor's Budget Office	455	-	-	3,404	95,251	-	1,934	833	3,184	7,286
11 Admin Svcs - Risk Management	-	-	(2,233)	(50)	(37,833)	-	(91)	(1,758)	-	(17)
12 Human Resources - Workers' Comp	6,509	-	-	-	-	18,977	-	-	(0)	(0)
TOTAL CURRENT ALLOCATIONS	107,622	1,575,737	8,983,595	1,369,205	(889,459)	970,288	638,176	725,255	2,620,919	69,455
Prior Allocation in FY 2020-21 Plan	136,066	2,026,635	5,752,419	1,270,439	2,078,763	741,605	620,168	536,660	1,999,664	(218,617)
Adjustment for Difference to Prior Plan	(28,443)	(450,898)	3,231,176	98,766	(2,968,222)	228,684	18,008	188,595	621,255	288,072
TOTAL ALLOCATION IN FY 2022-23 PLAN	79,179	1,124,839	12,214,771	1,467,971	(3,857,681)	1,198,972	656,183	913,850	3,242,174	357,527

SUMMARY SCHEDULE

Department	ADM Animal Care And Control									
	Child Support Services	Children & Families Commission	Children, Youth & Families	City Planning	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications	Environment
1 Building Depreciation	-	-	-	30,247	-	73,136	95,210	374,918	-	-
2 Equipment Depreciation	-	-	-	89,863	-	37,442	7,837	73,325	222,868	-
3 Board of Supervisors	3,262	5,237	47,063	13,515	-	16,914	17,589	5,788	23,493	7,663
4 Controller	4,700	61,246	768,346	196,512	-	242,863	285,201	81,700	361,953	117,746
5 Health Service System	(31,311)	3,013	32,966	5,890	-	1,767,137	926,574	373,288	1,761,960	(100,530)
6 Administrative Services	18,262	10,904	122,672	36,493	382,370	41,783	54,869	(709)	103,634	34,560
7 City Attorney	1,075	2,975	7,939	(434,858)	335	667,298	89,166	190,581	30,687	35,046
8 Civil Service Commission	1,421	261	1,293	4,881	-	6,491	2,679	2,397	5,945	1,854
9 Human Resources	-	6,915	34,266	129,314	-	171,989	70,994	63,499	157,518	49,125
10 Mayor's Budget Office	1,092	2,539	23,231	4,915	-	6,002	7,827	1,985	9,532	3,142
11 Admin Svcs - Risk Management	-	-	-	(49)	(8,965)	-	-	(161)	(193)	(34)
12 Human Resources - Workers' Comp	-	-	-	53,005	-	(0)	-	59,731	-	-
TOTAL CURRENT ALLOCATIONS	(1,499)	93,091	1,037,775	129,727	373,739	3,031,054	1,557,946	1,226,342	2,677,397	148,572
Prior Allocation in FY 2020-21 Plan	64,122	118,924	1,204,233	37,847	4,231,554	2,739,515	2,362,453	1,221,583	2,409,118	270,882
Adjustment for Difference to Prior Plan	(65,621)	(25,833)	(166,458)	91,880	(3,857,815)	291,539	(804,507)	4,760	268,279	(122,310)
TOTAL ALLOCATION IN FY 2022-23 PLAN	(67,121)	67,257	871,317	221,607	(3,484,076)	3,322,593	753,439	1,231,102	2,945,677	26,263

City and County of San Francisco FY 2022-23
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SUMMARY SCHEDULE

Department	Public Health - Health Network Services									
	Ethics	Fine Arts Museums	Fire Department	Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Primary Care	Public Health - Admin
1 Building Depreciation	9,296	-	3,025	-	-	-	-	-	-	-
2 Equipment Depreciation	-	37,933	2,822,879	-	-	-	-	-	-	1,992,874
3 Board of Supervisors	1,109	4,719	95,651	96,376	2,031	54,358	8,428	70,711	24,957	43,276
4 Controller	5,059	64,239	1,229,983	1,293,928	28,128	880,630	122,950	(162,163)	368,742	(1,705,387)
5 Health Service System	176,661	866,883	10,005,388	1,256,014	88,692	640,110	292,349	2,802,152	809,084	1,964,505
6 Administrative Services	1,309	5,712	129,693	233,476	2,547	119,900	14,231	103,534	36,186	117,632
7 City Attorney	149,369	550,054	1,193,987	(14,965)	-	-	61,922	(160,766)	60,872	-
8 Civil Service Commission	448	2,249	37,670	12,856	908	8,376	2,992	28,682	8,282	18,284
9 Human Resources	11,873	59,595	998,104	340,635	24,053	173,600	79,286	759,952	219,426	532,780
10 Mayor's Budget Office	385	1,504	33,564	43,596	671	24,151	3,085	24,488	9,360	14,703
11 Admin Svcs - Risk Management	-	(8,498)	-	-	-	-	-	-	-	-
12 Human Resources - Workers' Comp	1,239	(0)	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	356,748	1,584,391	16,549,944	3,261,916	147,030	1,901,124	585,243	3,466,590	1,536,909	2,978,665
Prior Allocation in FY 2020-21 Plan	352,658	1,201,969	16,208,885	3,151,598	154,648	1,583,988	565,530	3,913,315	1,773,649	1,105,749
Adjustment for Difference to Prior Plan	4,090	382,422	341,059	110,318	(7,618)	317,136	19,713	(446,725)	(236,740)	1,872,916
TOTAL ALLOCATION IN FY 2022-23 PLAN	360,838	1,966,813	16,891,003	3,372,234	139,412	2,218,260	604,956	3,019,866	1,300,170	4,851,582

SUMMARY SCHEDULE

Department	Public Health - Public Health									
	Public Health - Public Health Division	Public Health - SF General Hospital	Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA - MUNI
1 Building Depreciation	176,082	-	-	11,237	1,040,285	-	-	855,609	-	1,107,758
2 Equipment Depreciation	-	-	8,085	-	154,820	57,007	-	-	-	-
3 Board of Supervisors	53,584	210,481	139,822	2,209	262,430	9,579	347	35,287	-	269,014
4 Controller	876,918	(61,033)	2,414,483	34,361	1,758,750	72,629	5,693	504,009	-	(777,813)
5 Health Service System	699,272	6,269,748	906,031	250,446	(879,047)	1,137,595	13,310	863,323	-	171,694
6 Administrative Services	92,142	310,578	275,476	4,094	463,494	31,279	599	63,182	522,222	379,419
7 City Attorney	3,955,638	(700,402)	343,335	18,417	929,547	162,979	776	839,491	229,543	(4,116,597)
8 Civil Service Commission	7,158	64,175	2,937	518	48,561	3,773	44	3,018	-	96,120
9 Human Resources	189,645	1,700,375	77,811	13,729	1,286,658	99,979	1,171	79,956	-	2,584,724
10 Mayor's Budget Office	24,235	81,151	69,371	912	113,432	3,361	158	16,620	-	98,226
11 Admin Svcs - Risk Management	(5,132)	-	-	-	(32)	(295)	(64)	-	-	(20,604)
12 Human Resources - Workers' Comp	-	-	68,929	-	(0)	-	-	-	282,381	-
TOTAL CURRENT ALLOCATIONS	6,069,541	7,875,073	4,306,280	335,923	5,178,897	1,577,886	22,035	3,260,495	1,034,146	(208,059)
Prior Allocation in FY 2020-21 Plan	2,022,787	8,363,528	2,237,222	179,067	2,679,705	1,979,739	23,502	3,170,868	952,562	(2,220,116)
Adjustment for Difference to Prior Plan	4,046,754	(488,455)	2,069,058	156,857	2,499,192	(401,853)	(1,467)	89,627	81,584	2,012,057
TOTAL ALLOCATION IN FY 2022-23 PLAN	10,116,295	7,386,618	6,375,339	492,780	7,678,090	1,176,034	20,567	3,350,122	1,115,731	1,803,999

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SUMMARY SCHEDULE

Department	MTA - Parking & Traffic (Street Mgmt)		Department of Police Accountability							
	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department	Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
1 Building Depreciation	4,000	-	815	74,436	3,990,379	-	174,000	-	172,711	25,368
2 Equipment Depreciation	-	-	-	-	2,695,889	-	27,774	2,041	1,616,989	-
3 Board of Supervisors	48,357	1,468	266	2,490	156,349	24,182	10,098	35,771	(271)	9,798
4 Controller	714,480	20,801	2,702	41,737	2,222,188	69,182	142,048	184,295	(1,976,162)	135,958
5 Health Service System	28,644	58,536	(14,741)	281,991	15,251,737	(206,229)	1,268,589	8,801	(43,550)	(65,820)
6 Administrative Services	70,187	1,927	364	3,065	288,871	64,371	24,282	41,857	(25,989)	17,876
7 City Attorney	485,262	1,411,727	4,432	100,617	5,895,952	(362,490)	86,452	(3,313)	857,652	-
8 Civil Service Commission	16,045	598	98	1,048	62,836	5,232	4,242	14,607	3,204	4,348
9 Human Resources	392,499	10,531	2,604	27,757	1,664,899	138,632	112,404	387,024	76,353	115,398
10 Mayor's Budget Office	18,137	507	96	848	54,373	10,157	3,440	12,350	(1,385)	3,247
11 Admin Svcs - Risk Management	-	-	-	-	-	(33,578)	-	(364)	(1,476)	-
12 Human Resources - Workers' Comp	-	-	-	10,746	0	(0)	-	(0)	-	-
TOTAL CURRENT ALLOCATIONS	1,777,610	1,506,096	(3,364)	544,735	32,283,473	(290,539)	1,853,331	683,068	678,077	246,173
Prior Allocation in FY 2020-21 Plan	1,625,108	739,779	(4,355)	385,040	28,448,230	(120,780)	1,717,555	1,180,078	1,611,438	450,516
Adjustment for Difference to Prior Plan	152,502	766,316	991	159,695	3,835,243	(169,759)	135,775	(497,009)	(933,361)	(204,343)
TOTAL ALLOCATION IN FY 2022-23 PLAN	1,930,112	2,272,412	(2,373)	704,430	36,118,716	(460,298)	1,989,106	186,059	(255,283)	41,831

SUMMARY SCHEDULE

Department	Public Works - Street Env							PUC		
	Public Works - Building Repair	Public Works - Construction	Public Works - Engineering	Public Works - Street Environment	Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC-Public Utilities Bureaus	PUC-Clean Power SF	PUC-Hetch Hetchy
1 Building Depreciation	-	-	40,012	-	-	11,737	-	956	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	7,648	-	17,772	23,644	4,787	6,061	8,728	11,149	34,429	38,583
4 Controller	114,285	-	263,205	349,320	72,842	88,813	131,805	(3,469,101)	817,261	534,357
5 Health Service System	(40,648)	-	(88,013)	(118,608)	(20,034)	(31,779)	(38,415)	219,643	-	207,369
6 Administrative Services	11,399	-	49,920	35,993	6,910	10,228	12,960	(112,460)	59,189	59,103
7 City Attorney	43,793	-	174,574	1,418,647	-	119,189	93,672	(298,039)	-	450,837
8 Civil Service Commission	2,378	-	5,820	7,848	1,326	2,103	2,542	14,440	482	7,314
9 Human Resources	71,266	-	154,308	207,948	35,125	55,716	67,350	382,589	12,779	193,787
10 Mayor's Budget Office	2,931	-	6,696	8,867	1,898	2,237	3,412	(2)	17,175	16,609
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	(1,843)	-	(6,443)
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	213,052	0	624,293	1,933,661	102,854	264,305	282,055	(3,252,670)	941,315	1,501,516
Prior Allocation in FY 2020-21 Plan	327,787	0	1,006,023	1,699,836	179,613	423,237	429,941	(4,569,870)	593,554	387,255
Adjustment for Difference to Prior Plan	(114,735)	0	(381,730)	233,825	(76,759)	(158,932)	(147,886)	1,317,200	347,761	1,114,261
TOTAL ALLOCATION IN FY 2022-23 PLAN	98,317	0	242,563	2,167,486	26,095	105,373	134,169	(1,935,469)	1,289,077	2,615,777

City and County of San Francisco FY 2022-23
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SUMMARY SCHEDULE

Department	PUC-Wastewater	PUC-Water	Recreation & Park	Rent Arbitration Board	Retirement Commission	SF Community College District	Community Investment & Infrastructure SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women
1 Building Depreciation	-	-	6,836	18,472	-	-	83,506	-	959,667	6,007
2 Equipment Depreciation	-	-	1,480,667	-	-	-	-	-	341,329	-
3 Board of Supervisors	51,784	102,582	52,588	2,062	7,460	-	-	-	56,280	1,777
4 Controller	618,997	1,246,797	86,715	30,271	(74,978)	-	625,576	-	807,608	29,766
5 Health Service System	(223,336)	(45,353)	3,735,994	(28,106)	1,687	-	-	-	6,453,685	117,630
6 Administrative Services	107,193	155,281	83,252	1,910	22,996	-	-	-	92,968	3,034
7 City Attorney	(1,471,382)	(1,078,904)	(205,460)	4,713	(589,271)	49,196	(254,522)	495	1,769,617	22,480
8 Civil Service Commission	9,045	14,878	19,684	710	2,187	13,903	-	72,669	21,657	153
9 Human Resources	239,643	394,201	521,552	18,800	57,939	369,789	-	1,932,819	573,834	4,051
10 Mayor's Budget Office	22,592	45,938	18,853	764	2,910	-	-	-	19,946	837
11 Admin Svcs - Risk Management	(2,698)	(3,810)	(1,100)	(4)	(1,155)	-	-	-	(907)	-
12 Human Resources - Workers' Comp	(0)	(0)	(0)	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	(648,162)	831,612	5,799,581	49,591	(570,226)	432,889	454,560	2,005,983	11,095,684	185,735
Prior Allocation in FY 2020-21 Plan	1,079,436	3,389,195	5,057,045	58,633	580,662	303,592	825,873	2,084,886	10,670,031	109,702
Adjustment for Difference to Prior Plan	(1,727,598)	(2,557,583)	742,535	(9,042)	(1,150,889)	129,297	(371,313)	(78,903)	425,653	76,033
TOTAL ALLOCATION IN FY 2022-23 PLAN	(2,375,759)	(1,725,971)	6,542,116	40,548	(1,721,115)	562,185	83,246	1,927,080	11,521,337	261,767

SUMMARY SCHEDULE

Department	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies	Total Allocated to non-Central CostDepts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	153,642	847,712	547,217	-	-	12,003,660	4,057,817	16,061,477	16,061,477	-
2 Equipment Depreciation	141,946	-	-	15,505	-	12,104,473	439,585	12,544,059	12,544,059	-
3 Board of Supervisors	25,430	10,075	28,326	5,028	-	2,571,398	152,091	2,723,489	2,723,489	-
4 Controller	301,844	142,578	419,982	67,550	-	11,939,118	2,638,053	14,577,171	14,577,171	-
5 Health Service System	1,666	1,203,300	2,495,679	(124,988)	-	65,854,080	5,656,318	71,510,398	71,510,398	-
6 Administrative Services	(176,420)	17,467	41,256	13,034	-	15,529,594	280,442	15,810,036	15,810,036	-
7 City Attorney	(114,154)	566,466	(1,630)	(2,449)	(4,139)	14,826,902	1,189,859	16,016,760	16,016,760	-
8 Civil Service Commission	5,461	4,125	9,216	1,341	-	756,341	39,570	795,912	795,912	-
9 Human Resources	144,694	109,297	244,187	35,534	-	20,011,069	982,335	20,993,405	20,993,405	-
10 Mayor's Budget Office	10,698	3,474	10,695	2,013	-	1,035,898	63,481	1,099,379	1,099,379	-
11 Admin Svcs - Risk Management	(2,040)	(222)	(239)	-	-	(141,890)	(2,954)	(144,844)	(144,844)	-
12 Human Resources - Workers' Comp	-	-	1,945	-	-	503,462	256,875	760,338	760,338	-
TOTAL CURRENT ALLOCATIONS	492,767	2,904,270	3,796,634	12,569	(4,139)	156,994,106	15,753,473	172,747,579		
Prior Allocation in FY 2020-21 Plan	432,394	2,534,044	3,903,995	176,645	12,426	146,733,428				
Adjustment for Difference to Prior Plan	60,373	370,226	(107,361)	(164,076)	(16,565)	10,260,678				
TOTAL ALLOCATION IN FY 2022-23 PLAN	553,141	3,274,496	3,689,274	(151,507)	(20,704)	167,254,784				

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FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023

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, 2021.

Central Service Building	Depreciation Amount
City Hall	6,930,028
Hall of Justice	1,974,986
1 South Van Ness	1,948,981
25 Van Ness	261,419
30 Van Ness	0
49 South Van Ness	241,892
555 7th Street	174,000
1650 Mission	1,058,871
1660 Mission	0
1245 Third St	3,292,056
1419 Bryant	16,552
1Newhall	176,862
	16,075,648

CITY HALL Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	49,244	17.91%	1,240,925
ADM-Office of Cannabis	538	0.20%	13,566
Assessor-Recorder	30,101	10.95%	758,531
Board of Supervisors	32,893	11.96%	828,888
City Attorney	33,123	12.04%	834,684
Controller	30,372	11.04%	765,360
Elections	14,878	5.41%	374,918
Mayor	29,596	10.76%	745,805
Mayor's Budget Office	0	0.00%	0
Public Works - Admin	5,195	1.89%	130,912
Sheriff	15,426	5.61%	388,728
Technology	0	0.00%	0
Treasurer/Tax Collector	33,640	12.23%	847,712
Subtotal	275,006	100.00%	6,930,028

HALL OF JUSTICE (850 Bryant HQ) Allocations

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	21,571	4.64%	91,727
District Attorney	17,199	3.70%	73,136
Medical Examiner	0	0.00%	0
Police Department	164,218	35.36%	698,322
Sheriff	132,768	28.59%	564,584
Trial Courts	128,684	27.71%	547,217
Subtotal	464,439	100.00%	1,974,986

1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	19,891	4.28%	83,363
ADM-Real Estate	950	0.20%	3,981
Controller	0	0.00%	0
Economic & Workforce Development	16,856	3.62%	70,644

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Human Resources	62,478	13.44%	261,846
Mayor	26,200	5.63%	109,804
MTA - MUNI	264,318	56.84%	1,107,758
Police Accountability	17,761	3.82%	74,436
SF Redevelopment Agency	19,925	4.28%	83,506
Technology	36,660	7.88%	153,642
Subtotal	465,039	100.00%	1,948,981

25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	4,693	4.03%	10,535
ADM-Real Estate	9,464	8.13%	21,245
ADM-Risk Management	1,734	1.49%	3,892
Arts Commission	0	0.00%	0
Civil Service Commission	2,410	2.07%	5,410
Ethics	4,141	3.56%	9,296
Public Health - Public Health Division	70,290	60.36%	157,785
Human Services	2,664	2.29%	5,980
Human Rights Commission	5,006	4.30%	11,237
MTA - Parking & Traffic	1,782	1.53%	4,000
Police Accountability	0	0.00%	0
Public Works - Admin	537	0.46%	1,205
Rent Arbitration Board	8,229	7.07%	18,472
Sheriff	2,831	2.43%	6,355
Status of Women	2,676	2.30%	6,007

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Subtotal 116,457 100.00% 261,419

49 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	40,168	9.47%	22,914
ADM-Office of Cannabis	1,061	0.25%	605
Building Inspection	63,316	14.93%	36,119
City Planning	53,023	12.50%	30,247
Fire Department	5,302	1.25%	3,025
Permit Appeals	1,429	0.34%	815
Public Health - Public Health Division	32,075	7.56%	18,297
Public Works - Admin	71,161	16.78%	40,594
Public Works - Architecture	44,469	10.49%	25,368
Public Works - Engineering	70,141	16.54%	40,012
Public Works - Street Use & Map	20,575	4.85%	11,737
PUC-Public Utilities Bureaus	1,676	0.40%	956
Recreation & Park	11,984	2.83%	6,836
ADM-Real Estate	7,654	1.81%	4,366

Subtotal 424,035 100.00% 241,892

555 7th St Allocations

	Net Square Footage	Allocation Percent	Allocation
Public Defender	34,553	100.00%	174,000
Sheriff	0	0.00%	0

Subtotal 34,553 100.00% 174,000

1650 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	0	0.00%	0
Building Inspection	0	0.00%	0
City Planning	0	0.00%	0
Economic & Workforce Development	1,265	2.32%	24,567
Human Services	53,259	97.68%	1,034,305
Permit Appeals	0	0.00%	0

Subtotal 54,524 100.00% 1,058,871

1419 Bryant

	Net Square Footage	Allocation Percent	Allocation
ADM Animal Care And Control	72,775	100.00%	16,552

Subtotal 72,775 100.00% 16,552

1245 Third St

	Net Square Footage	Allocation Percent	Allocation
Police Department	125,449	100.00%	3,292,056

Subtotal 125,449 100.00% 3,292,056

1Newhall Allocations

City and County of San Francisco FY 2022-23
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	Net Square Footage	Allocation Percent	Allocation
ADM-Real Estate	45,218	100.00%	176,862
Subtotal	45,218	100.00%	176,862

ALLOCATION SUMMARY

Department	City Hall	Hall of Justice	1 South Van Ness	25 Van Ness	30 Van Ness	49 South Van Ness	555 7th St	1650 Mission St	1660 Mission St	1419 Bryant	1245 Third St	1Newhall	Total Depreciation
Administrative Services	1,240,925	0	83,363	10,535	0	22,914	0	0	0	0	0	0	1,357,737
ADM-Real Estate	0	0	3,981	21,245	0	4,366	0	0	0	0	0	176,862	206,454
ADM-Risk Management	0	0	0	3,892	0	0	0	0	0	0	0	0	3,892
ADM-Office of Cannabis	13,566	0	0	0	0	605	0	0	0	0	0	0	14,171
ADM Animal Care And Control	0	0	0	0	0	0	0	0	0	16,552	0	0	16,552
Adult Probation	0	91,727	0	0	0	0	0	0	0	0	0	0	91,727
Arts Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
Assessor-Recorder	758,531	0	0	0	0	0	0	0	0	0	0	0	758,531
Board of Supervisors	828,888	0	0	0	0	0	0	0	0	0	0	0	828,888
Building Inspection	0	0	0	0	0	36,119	0	0	0	0	0	0	36,119
City Attorney	834,684	0	0	0	0	0	0	0	0	0	0	0	834,684
City Planning	0	0	0	0	0	30,247	0	0	0	0	0	0	30,247
Civil Service Commission	0	0	0	5,410	0	0	0	0	0	0	0	0	5,410
Controller	765,360	0	0	0	0	0	0	0	0	0	0	0	765,360
District Attorney	0	73,136	0	0	0	0	0	0	0	0	0	0	73,136
Economic & Workforce Development	0	0	70,644	0	0	0	0	24,567	0	0	0	0	95,210
Elections	374,918	0	0	0	0	0	0	0	0	0	0	0	374,918
Emergency Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
Ethics	0	0	0	9,296	0	0	0	0	0	0	0	0	9,296
Fire Department	0	0	0	0	0	3,025	0	0	0	0	0	0	3,025
Public Health - Public Health Division	0	0	0	157,785	0	18,297	0	0	0	0	0	0	176,082
Human Resources	0	0	261,846	0	0	0	0	0	0	0	0	0	261,846
Human Rights Commission	0	0	0	11,237	0	0	0	0	0	0	0	0	11,237
Human Services	0	0	0	5,980	0	0	0	1,034,305	0	0	0	0	1,040,285
Mayor	745,805	0	109,804	0	0	0	0	0	0	0	0	0	855,609
Mayor's Budget Office	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical Examiner	0	0	0	0	0	0	0	0	0	0	0	0	0
MTA - MUNI	0	0	1,107,758	0	0	0	0	0	0	0	0	0	1,107,758
MTA - Parking & Traffic	0	0	0	4,000	0	0	0	0	0	0	0	0	4,000
Police Accountability	0	0	74,436	0	0	0	0	0	0	0	0	0	74,436
Permit Appeals	0	0	0	0	0	815	0	0	0	0	0	0	815
Police Department	0	698,322	0	0	0	0	0	0	0	0	3,292,056	0	3,990,379
Public Defender	0	0	0	0	0	0	174,000	0	0	0	0	0	174,000
Public Works - Admin	130,912	0	0	1,205	0	40,594	0	0	0	0	0	0	172,711
Public Works - Architecture	0	0	0	0	0	25,368	0	0	0	0	0	0	25,368
Public Works - Engineering	0	0	0	0	0	40,012	0	0	0	0	0	0	40,012
Public Works - Street Use & Map	0	0	0	0	0	11,737	0	0	0	0	0	0	11,737
PUC-Public Utilities Bureaus	0	0	0	0	0	956	0	0	0	0	0	0	956
Recreation & Park	0	0	0	0	0	6,836	0	0	0	0	0	0	6,836
Rent Arbitration Board	0	0	0	18,472	0	0	0	0	0	0	0	0	18,472
Retirement Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
SF Redevelopment Agency	0	0	83,506	0	0	0	0	0	0	0	0	0	83,506
Sheriff	388,728	564,584	0	6,355	0	0	0	0	0	0	0	0	959,667
Status of Women	0	0	0	6,007	0	0	0	0	0	0	0	0	6,007
Technology	0	0	153,642	0	0	0	0	0	0	0	0	0	153,642
Treasurer/Tax Collector	847,712	0	0	0	0	0	0	0	0	0	0	0	847,712
Trial Courts	0	547,217	0	0	0	0	0	0	0	0	0	0	547,217
Total allocated to Departments	6,930,028	1,974,986	1,948,981	261,419	0	241,892	174,000	1,058,871	0	16,552	3,292,056	176,862	16,075,648
LESS - Non-Allocable													(14,171)
Total Allocable Depreciation Allocated to Departments													16,061,477

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

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, 2021. 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.

DEPRECIATION BY DEPARTMENT

Academy of Sciences	SCI Total	7,509
Administrative Services	ADM Total	421,562
Adult Probation	ADP Total	12,410
Asian Art Museum	AAM Total	56,119
Arts Commission	ART Total	1,026
Assessor-Recorder	ASR Total	37,961
Board of Supervisors	BOS Total	0
City Attorney	CAT Total	11,988
City Planning	CPC Total	89,863
Controller	CON Total	489
District Attorney	DAT Total	37,442
Economic & Workforce Development	ECN Total	7,837
Elections	REG Total	73,325
Emergency Communications	DEM Total	222,868
Fine Arts Museums	FAM Total	37,933
Fire Department	FIR Total	2,822,879
Homelessness	HOM Total	8,085
Health Service System	HSS Total	4,221

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Public Health - Public Health Admin	DPH Total	1,992,874
Human Resources	HRD Total	1,325
Human Services	HSA Total	154,820
Juvenile Probation	JUV Total	57,007
Municipal Transportation Agency	MTA Total	0
Police Department	POL Total	2,695,889
Public Defender	PDR Total	27,774
Public Library	LIB Total	2,041
Public Works - Admin	DPW Total	1,616,989
Recreation & Park	REC Total	1,480,667
ADM-Real Estate	RES Total	162,375
Sheriff	SHF Total	341,329
Technology	TIS Total	141,946
Treasurer/Tax Collector	TTX Total	0
War Memorial	WAR Total	15,505

Total allocated to Departments

12,544,059

**STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

SCHEDULE 3 - BOARD OF SUPERVISORS

Board's Budget Analyst is comprised of a joint venture partnership pursuant to the requirements of the City's Disadvantaged Business Enterprise Ordinance. The Office is managed by Mr. Harvey M. Rose, CPA. The firms participating in the joint venture partnership are: Harvey M. Rose Associates, Debra A. Newman and Associates, Louie & Wong LLP Certified Public Accountants. The BLA is engaged by the Board to perform independent analysis of San Francisco's financial operations. The allowable expense was divided into two functions: management audits and finance committee and allocated based upon costs per department and annual budget less one-time costs.

This plan identifies all expenditures of the Board of Supervisors and disallows most costs as general government. All elected officials and their associated expenditures – both direct and indirect - have been disallowed. The schedule identifies the expense of the Board's Budget Analyst and allocates the expense in the three functions: Management audits, Finance Committee, and Records & Management. In addition, the expenses related to the general administration of the office of the Board of Supervisors have been distributed proportionate to total expenses by function.

For purposes of allocating costs, the Board of Supervisors has been separated into three functions:

Management Audits represents the expenses charged to specific departments for audits requested by the Board of Supervisors. The allocation base is the amount of charges per department audited and the allocation is offset by the amount that was directly charged to the audited department.

Finance Committee includes the cost of the Budget Analyst performing its assigned tasks for the Board of Supervisors. These activities include a complete review of the budget and other fiscal matters. The allocation base for this function is the annual budget.

Records and Information Management is an allocable function. This division is responsible for administering the department's records and information management systems which benefits not only the department and its other functions but also the entire City/County. The duties of this division include: establishing and maintaining accepted practices and standards for records retention, file organization and management; overseeing information technology processing, operation and support, and systems design; providing uninterrupted computer access to the department's central computers and applications; and training and support for the department's users. Costs associated with this function have been allocated to Departments based on their percentage to total of average FY 2020-21 full-time equivalent employees (FTE).

All other costs associated with the Board of Supervisors have been functionalized as **General Government** and have been excluded from allocation in the plan since the costs are unallowable under the provisions of OMB Circular A-87.

A. DEPARTMENT COSTS

	Total Costs	Mgmt Audits	Finance Cttee Support	Records & Info	General Govt nonallocable	
<i>Salaries & Fringe %</i>	100.0%	0.0%	0.6%	3.2%	96.1%	these percentages come from BOS timestudy allocation %
Salary and Fringe Costs	13,878,286	-	84,844	449,510	13,343,931	
Contractual Services - Budget Analyst	2,363,745	393,070	1,970,675	-	-	
Other Department Costs	1,493,524	-	9,131	48,374	1,436,019	
Total Expenditures	17,735,555	393,070	2,064,650	497,885	14,779,951	
Adjustments						
Revenues	(204,615)	-	-	-	(204,615)	
Work Order Recoveries & IF Transfers In	(426,965)	-	-	-	(426,965)	
Subtotal Adjustments	(631,580)	-	-	-	(631,580)	
Net Expenditures	17,103,975	393,070	2,064,650	497,885	14,148,371	
Expenditure %	100.0%	2.3%	12.1%	2.9%	82.7%	

City and County of San Francisco FY 2022-23
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B. INCOMING COSTS - (Spread by Expense%)

Department	Board of Supervisors				
	Incoming Total	Mgmt Audits	Finance Cttee Support	Records & Info	General Govt nonallocable
1 Building Depreciation	828,888	19,049	100,056	24,128	685,654
2 Equipment Depreciation	0	0	0	0	0
4 Controller	62,440	1,435	7,537	1,818	51,650
5 Health Service System	754,530	17,340	91,081	21,964	624,146
6 Administrative Services	22,621	520	2,731	658	18,712
7 City Attorney	0	0	0	0	0
8 Civil Service	1,848	42	223	54	1,529
9 Human Resources	48,975	1,126	5,912	1,426	40,512
10 Mayor's Budget Office	1,515	35	183	44	1,253
11 Admin Services - Risk Management	(37)	(1)	(4)	(1)	(30)
12 Human Resources - Workers' Comp	0	0	0	0	0
Total Incoming	1,720,780	39,546	207,718	50,091	1,423,426
Total Allocated Costs		432,616	2,272,368	547,975	15,571,797

MANAGEMENT AUDITS Allocations

Dept	Mgmt Audit Cost	Allocation Percent	Initial Allocation	Direct Billed	Dept Allocation
Housing Authority	-	0.00%	0	0	0
Administrative Services	1,245	0.32%	1,371	(1,245)	125
Economic & Workforce Development	16,945	4.31%	18,650	(16,945)	1,705
Environment	-	0.00%	0	0	0
Ethics	37,955	9.66%	41,773	(37,955)	3,819
Homelessness and Supportive Housing	26,784	6.81%	29,478	(26,784)	2,695
MTA - MUNI	2,076	0.53%	2,285	(2,076)	209
Public Health - Behavioral Health	1,245	0.32%	1,371	(1,245)	125
PUC-Public Utilities Bureaus	1,749	0.44%	1,925	(1,749)	176
Public Works - Admin	152,199	38.72%	167,512	(152,199)	15,312
Mayor	152,872	38.89%	168,252	(152,872)	15,380
	-	0.00%	0	0	0
	-	0.00%	0	0	0
	-	0.00%	0	0	0
	-	0.00%	0	0	0
Subtotal	393,070	100.00%	432,616	(393,070)	39,546
General Government - nonallocable	0	0.00%	0	0	(39,546)
Total	393,070	100.00%	432,616	(393,070)	0

Combined Board of Supervisors Allocations

	FY 2020-21 Department Budget	FY 2020-21 Budget %	Initial Finance Cttee Allocation	FY 2020-21 FTE	FTE % (excl SFUSD/CCD)	Records & Info Allocation	Mgmt Audit Allocation	Total BOS Allocation	Note
Academy of Sciences	5,587,723	0.04%	902	11	0.03%	184	-	1,086	
Administrative Services	470,834,939	3.34%	76,005	930	2.82%	15,432	-	91,437	
Adult Probation	41,818,109	0.30%	6,751	161	0.49%	2,666	-	9,417	
Airport	1,170,021,775	8.31%	188,872	1,644	4.98%	27,289	-	216,161	
Arts Commission	23,762,015	0.17%	3,836	36	0.11%	593	-	4,428	
Asian Art Museum	10,236,316	0.07%	1,652	51	0.15%	842	-	2,494	

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Assessor-Recorder	39,105,431	0.28%	6,313	179	0.54%	2,969	-	9,281	
Board of Supervisors	18,606,318	0.13%	3,004	86	0.26%	1,428	-	4,431	Not allocated out
Building Inspection	89,501,462	0.64%	14,448	270	0.82%	4,485	-	18,933	
Child Support Services	13,409,069	0.10%	2,165	66	0.20%	1,098	-	3,262	
Children & Families Commission	31,194,003	0.22%	5,036	12	0.04%	202	-	5,237	
Children, Youth & Families	285,355,499	2.03%	46,064	60	0.18%	999	-	47,063	
City Attorney	93,814,525	0.67%	15,144	298	0.90%	4,952	-	20,096	
City Planning	60,371,324	0.43%	9,745	227	0.69%	3,770	-	13,515	
Civil Service Commission	1,286,033	0.01%	208	5	0.02%	84	-	291	
Controller	75,093,898	0.53%	12,122	286	0.87%	4,747	-	16,869	
District Attorney	73,721,806	0.52%	11,901	302	0.91%	5,014	-	16,914	
Economic & Workforce Development	96,139,625	0.68%	15,519	125	0.38%	2,070	-	17,589	
Elections	24,388,329	0.17%	3,937	112	0.34%	1,851	-	5,788	
Emergency Communications	117,088,290	0.83%	18,901	277	0.84%	4,592	-	23,493	
Environment	38,599,389	0.27%	6,231	86	0.26%	1,432	-	7,663	
Ethics	4,724,515	0.03%	763	21	0.06%	346	-	1,109	
Fine Arts Museums	18,470,103	0.13%	2,982	105	0.32%	1,737	-	4,719	
Fire Department	412,290,704	2.93%	66,554	1,753	5.31%	29,096	-	95,651	
General City Responsibility	572,541,420	4.07%	92,423	-	0.00%	-	-	92,423	Not allocated out
Health Service System	12,102,328	0.09%	1,954	54	0.16%	897	-	2,851	
Public Health - Behavioral Health	535,517,649	3.80%	86,446	598	1.81%	9,930	-	96,376	
Public Health - Health at Home	8,236,557	0.06%	1,330	42	0.13%	701	-	2,031	
Public Health - Health Network	296,655,415	2.11%	47,888	390	1.18%	6,470	-	54,358	
Public Health - Jail Health	37,890,187	0.27%	6,116	139	0.42%	2,311	-	8,428	
Public Health - Laguna Honda Hospital	300,803,380	2.14%	48,557	1,335	4.04%	22,154	-	70,711	
Public Health - Primary Care	114,978,667	0.82%	18,561	385	1.17%	6,397	-	24,957	
Public Health - Public Health Admin	180,600,117	1.28%	29,154	851	2.58%	14,122	-	43,276	
Public Health - Public Health Division	297,695,457	2.11%	48,056	333	1.01%	5,528	-	53,584	
Public Health - SF General Hospital	996,821,628	7.08%	160,913	2,986	9.05%	49,569	-	210,481	
Homelessness and Supportive Housing	852,119,737	6.05%	137,554	137	0.41%	2,268	-	139,822	
Human Resources	108,030,770	0.77%	17,439	187	0.57%	3,109	-	20,548	
Human Rights Commission	11,205,068	0.08%	1,809	24	0.07%	400	-	2,209	
Human Services	1,393,346,901	9.90%	224,922	2,260	6.84%	37,508	-	262,430	
Juvenile Probation	41,284,225	0.29%	6,664	176	0.53%	2,915	-	9,579	
Law Library	1,937,106	0.01%	313	2	0.01%	34	-	347	
Mayor	204,157,287	1.45%	32,956	140	0.43%	2,331	-	35,287	
MTA - MUNI	1,206,568,490	8.57%	194,771	4,473	13.55%	74,243	-	269,014	
MTA - Parking & Traffic (Street Mgmt)	222,787,868	1.58%	35,964	747	2.26%	12,393	-	48,357	
MTA - Taxicab Commission	6,231,921	0.04%	1,006	28	0.08%	462	-	1,468	
Permit Appeals	1,177,452	0.01%	190	5	0.01%	76	-	266	
Police Accountability	10,415,143	0.07%	1,681	49	0.15%	809	-	2,490	
Police Department	667,891,102	4.74%	107,815	2,924	8.86%	48,534	-	156,349	
Port Commission	124,770,345	0.89%	20,141	243	0.74%	4,041	-	24,182	
Public Defender	42,256,703	0.30%	6,821	197	0.60%	3,277	-	10,098	
Public Library	151,700,834	1.08%	24,488	680	2.06%	11,282	-	35,771	
Public Works - Admin	(17,007,794)	-0.12%	(2,745)	149	0.45%	2,475	-	(271)	
Public Works - Architecture	39,888,193	0.28%	6,439	202	0.61%	3,359	-	9,798	
Public Works - Building Repair	36,000,281	0.26%	5,811	111	0.34%	1,837	-	7,648	
Public Works - Construction	-	0.00%	-	-	0.00%	-	-	-	
Public Works - Engineering	82,247,078	0.58%	13,277	271	0.82%	4,496	-	17,772	
Public Works - Street Environment	108,917,115	0.77%	17,582	365	1.11%	6,062	-	23,644	
Public Works - Street Sewer	23,313,677	0.17%	3,763	62	0.19%	1,024	-	4,787	
Public Works - Street Use & Map	27,483,896	0.20%	4,437	98	0.30%	1,624	-	6,061	
Public Works - Urban Forest	41,908,180	0.30%	6,765	118	0.36%	1,963	-	8,728	

City and County of San Francisco FY 2022-23
OMB A-87 Cost Allocation Plan

PUC-Clean Power SF	210,972,355	1.50%	34,056	22	0.07%	373	-	34,429
PUC-Hetch Hetchy	204,020,597	1.45%	32,934	340	1.03%	5,649	-	38,583
PUC-Public Utilities Bureaus	(23,523)	0.00%	(4)	672	2.04%	11,153	-	11,149
PUC-Wastewater	277,513,391	1.97%	44,798	421	1.27%	6,986	-	51,784
PUC-Water	564,289,271	4.01%	91,091	692	2.10%	11,492	-	102,582
Recreation & Park	231,586,029	1.65%	37,384	916	2.77%	15,204	-	52,588
Rent Arbitration Board	9,381,302	0.07%	1,514	33	0.10%	548	-	2,062
Retirement Commission	35,750,791	0.25%	5,771	102	0.31%	1,689	-	7,460
SF Unified School District	-	0.00%	-	-	0.00%	-	-	-
Sheriff	245,012,613	1.74%	39,551	1,008	3.05%	16,728	-	56,280
Status of Women	10,279,426	0.07%	1,659	7	0.02%	118	-	1,777
Technology	131,405,646	0.93%	21,212	254	0.77%	4,218	-	25,430
Treasurer/Tax Collector	42,671,873	0.30%	6,888	192	0.58%	3,186	-	10,075
Trial Courts	131,374,564	0.93%	21,207	429	1.30%	7,118	-	28,326
War Memorial	24,730,294	0.18%	3,992	62	0%	1,036	-	5,028

Subtotal	14,076,860,212	100.00%	2,272,368	33,015	100.00%	547,975	-	2,820,343
Net out amounts allocated to Board of Supervisors and General City not charged to Departments								(96,854) not allocated out
Total allocated to Departments	222,250,766							2,723,489

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

SCHEDULE 4 – CONTROLLER

The Controller's office provides general fiscal oversight for the City. This schedule consolidates four schedules: 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 membership fees, 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 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 2020-21 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 the number of employees by department excluding certificated.

Audits Division provides independent performance, financial and concession audits and reviews of City operations as a service to the City's boards, committees, commissions and departments. The division evaluates systems of internal controls and City finances and operations to assure assets are protected and managed in accordance with requirements stipulated in the Charter, Administrative Code, ordinances, policy statements and accepted business practices. Audit costs are direct-charged to Departments. Costs of the Division net of direct charges are not allocated to Departments from FY20/21 as OMB Circular Part 200 removed OMB Circular A-87 Appendix B 4.b "Other audit costs are allowable if included in a cost allocation plan or indirect cost proposal, or if specifically approved by awarding agency as a direct cost to an award" due to it violates the Single Audit Act.

(New) System division includes support of the City's budget, financial management, procurement, Payroll/HR management systems. The personnel cost under payroll/HR management system will be added to the Payroll and Personnel Services and allocated out based on the number of employees by department excluding certificated. The rest of the system division cost will be added to Budget and Accounting Operations allocated out based on the size of the FY 2020-21 original budget.

General Government/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.

City and County of San Francisco FY 2022-23
OMB A-87 Cost Allocation Plan

A. DEPARTMENT COSTS

	Amount	General Admin	Bdgt/Acctg/Systm Operations	Payroll & Personnel Services	Audits / Nonallocable	General Govt/ Nonallocable
<i>Salaries and Benefits %</i>	<i>100.00%</i>	<i>10.17%</i>	<i>58.69%</i>	<i>4.95%</i>	<i>21.38%</i>	<i>4.82%</i>
Salaries and Benefits	51,462,000	5,232,212	30,201,486	2,545,230	11,001,155	2,481,917
Controller Other Departmental Expenditures	15,195,598	1,544,957	8,917,835	751,550	3,248,399	732,855
Controller/General City Employee Support Costs						
Unemployment Mgmt	65,000	0	0	65,000	0	0
Fingerprinting New Employees	0	0	0	0	0	0
Local 21 Life Insurance	149,009	0	0	149,009	0	0
MEA Flexible Benefits Administration	0	0	0	0	0	0
Subtotal General City Employee Support:	214,009	0	0	214,009	0	0
Total Controller/General City Expenditures	66,871,607	6,777,170	39,119,321	3,510,790	14,249,555	3,214,772
Adjustments						
Membership Fees	(4,697)	(4,697)	0	0	0	0
Revenues	(2,154,261)	(312,444)	(516,153)	(142,791)	0	(1,182,874)
Subtotal Adjustments	(2,158,958)	(317,141)	(516,153)	(142,791)	0	(1,182,874)
Net Costs	64,712,649	6,460,029	38,603,168	3,367,999	14,249,555	2,031,899
General Admin Distribution by salary %	0	(6,460,029)	4,220,276	355,664	1,537,273	346,817
Adjusted Costs	64,712,649	0	42,823,445	3,723,662	15,786,827	2,378,715

B. INCOMING COSTS - (Default Spread Salary%)

Department	Controller Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll & Personnel Services	Audits	General Govt/ Nonallocable
1 Building Depreciation	765,360	500,002	42,138	182,130	41,090
2 Equipment Depreciation	489	320	27	116	26
3 Board of Supervisors	16,869	11,020	929	4,014	906
5 Health Service System	779,054	508,949	42,892	185,389	41,825
6 Administrative Services	136,954	89,471	7,540	32,591	7,353
7 City Attorney	680,834	444,783	37,484	162,016	36,552
8 Civil Service Commission	6,146	4,015	338	1,462	330
9 Human Resources	162,834	106,378	8,965	38,749	8,742
10 Mayor's Budget Office	6,113	3,994	337	1,455	328
11 Admin Services - Risk Management	(1,916)	(1,252)	(105)	(456)	(103)
12 Human Resources - Workers' Comp	-	0	0	0	0
Total Incoming	2,552,738	1,667,680	140,544	607,467	137,048
C. TOTAL ALLOCATED	67,265,388	44,491,124	3,864,206	16,394,294	2,515,763

City and County of San Francisco FY 2022-23
OMB A-87 Cost Allocation Plan

D. DEPARTMENTAL ALLOCATIONS
Total Allocated
Costs Identified To Departments

\$44,491,124
4,242,979
40,248,145

	FY 2020-21 Department Budget	FY 2020-21 Budget %	Admin & Accounting Allocation	Midyear IDS Budget Adjustment	Direct Billed	FY 2020-21 FTE	FTE %	Payroll Allocation	Direct Billed	Total Dept Allocation
Academy of Sciences	5,587,723	0.04%	15,728		-	11	0.03%	1,301	-	17,029
Administrative Services	470,834,939	3.29%	1,325,274		(109,450)	930	2.82%	108,822	-	1,324,645
Adult Probation	41,818,109	0.29%	117,707		(8,563)	161	0.49%	18,800	-	127,945
Airport	1,170,021,775	8.18%	3,293,296	1,039,937	(6,723,599)	1,644	4.98%	192,439	(129,999)	(2,327,925)
Arts Commission	23,762,015	0.17%	66,884		-	36	0.11%	4,178	-	71,062
Asian Art Museum	10,236,316	0.07%	28,812		-	51	0.15%	5,937	-	34,749
Assessor-Recorder	39,105,431	0.27%	110,071		-	179	0.54%	20,934	-	131,005
Board of Supervisors	18,606,318	0.13%	52,372		-	86	0.26%	10,068	-	62,440
Building Inspection	89,501,462	0.63%	251,923		(235,394)	270	0.82%	31,626	-	48,154
Child Support Services	13,409,069	0.09%	37,743	18,345	(59,128)	66	0.20%	7,740	-	4,700
Children & Families Commission	31,194,003	0.22%	87,803		(27,978)	12	0.04%	1,422	-	61,246
Children, Youth & Families	285,355,499	2.00%	803,199		(41,897)	60	0.18%	7,044	-	768,346
City Attorney	93,814,525	0.66%	264,063	1,220,000	(592,921)	298	0.90%	34,918	-	926,060
City Planning	60,371,324	0.42%	169,929		-	227	0.69%	26,583	-	196,512
Civil Service Commission	1,286,033	0.01%	3,620		-	5	0.02%	590	-	4,210
Controller	75,093,898	0.53%	211,369		-	286	0.87%	33,474	-	244,843
Department of Police Accountability	10,415,143	0.07%	29,316	64,515	(57,800)	49	0.15%	5,706	-	41,737
District Attorney	73,721,806	0.52%	207,507		-	302	0.91%	35,356	-	242,863
Economic & Workforce Development	96,139,625	0.67%	270,607		-	125	0.38%	14,594	-	285,201
Elections	24,388,329	0.17%	68,647		-	112	0.34%	13,054	-	81,700
Emergency Communications	117,088,290	0.82%	329,572		-	277	0.84%	32,381	-	361,953
Environment	38,599,389	0.27%	108,647		(1,000)	86	0.26%	10,099	-	117,746
Ethics	4,724,515	0.03%	13,298		(10,680)	21	0.06%	2,441	-	5,059
Fine Arts Museums	18,470,103	0.13%	51,988		-	105	0.32%	12,251	-	64,239
Fire Department	412,290,704	2.88%	1,160,487		(135,685)	1,753	5.31%	205,181	-	1,229,983
General City Responsibility	572,541,420	4.00%	1,611,550	125,302	(7,696,385)	-	0.00%	-	-	(5,959,533)
Health Service System	12,102,328	0.08%	34,065	20,000	(65,693)	54	0.16%	6,327	-	(5,301)
Homelessness and Supportive Housing	852,119,737	5.96%	2,398,487		-	137	0.41%	15,996	-	2,414,483
Human Resources	108,030,770	0.76%	304,078		-	187	0.57%	21,921	-	325,999
Human Rights Commission	11,205,068	0.08%	31,539		-	24	0.07%	2,822	-	34,361
Human Services	1,393,346,901	9.74%	3,921,896		(2,427,646)	2,260	6.84%	264,499	-	1,758,750
Juvenile Probation	41,284,225	0.29%	116,204		(64,128)	176	0.53%	20,553	-	72,629
Law Library	1,937,106	0.01%	5,452		-	2	0.01%	241	-	5,693
Mayor	204,157,287	1.43%	574,648		(87,075)	140	0.43%	16,437	-	504,009
MTA - MUNI	1,206,568,490	8.44%	3,396,165	1,168,413	(5,865,934)	4,473	13.55%	523,544	-	(777,813)
MTA - Parking & Traffic	222,787,868	1.56%	627,088		-	747	2.26%	87,392	-	714,480
MTA - Taxicab Commission	6,231,921	0.04%	17,541		-	28	0.08%	3,259	-	20,801
Permit Appeals	1,177,452	0.01%	3,314	4,785	(5,933)	5	0.01%	535	-	2,702
Police Department	667,891,102	4.67%	1,879,934		-	2,924	8.86%	342,255	-	2,222,188
Port Commission	124,770,345	0.87%	351,195		(310,512)	243	0.74%	28,499	-	69,182
Public Defender	42,256,703	0.30%	118,941		-	197	0.60%	23,107	-	142,048
Public Health - Admin	180,600,117	1.26%	508,341		(2,313,314)	851	2.58%	99,586	-	(1,705,387)
Public Health - Behavioral Health	535,517,649	3.75%	1,507,338		(283,435)	598	1.81%	70,025	-	1,293,928
Public Health - Health at Home	8,236,557	0.06%	23,184		-	42	0.13%	4,945	-	28,128
Public Health - Health Network Services	296,655,415	2.07%	835,005		-	390	1.18%	45,625	-	880,630
Public Health - Jail Health	37,890,187	0.26%	106,651		-	139	0.42%	16,299	-	122,950
Public Health - Laguna Honda Hospital	300,803,380	2.10%	846,680		(1,165,067)	1,335	4.04%	156,224	-	(162,163)
Public Health - Primary Care	114,978,667	0.80%	323,634		-	385	1.17%	45,108	-	368,742
Public Health - Public Health	297,695,457	2.08%	837,933		-	333	1.01%	38,985	-	876,918
Public Health - SF General Hospital	996,821,628	6.97%	2,805,784		(3,216,365)	2,986	9.05%	349,548	-	(61,033)

City and County of San Francisco FY 2022-23
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Public Library	151,700,834	1.06%	426,997		(322,263)	680	2.06%	79,561	-	184,295
Public Works - Admin	(17,007,794)	-0.12%	(47,872)	238,068	(2,183,808)	149	0.45%	17,451	-	(1,976,162)
Public Works - Architecture	39,888,193	0.28%	112,275		-	202	0.61%	23,684	-	135,958
Public Works - Building Repair	36,000,281	0.25%	101,331		-	111	0.34%	12,954	-	114,285
Public Works - Engineering	82,247,078	0.58%	231,503		-	271	0.82%	31,701	-	263,205
Public Works - Street Env	108,917,115	0.76%	306,572		-	365	1.11%	42,748	-	349,320
Public Works - Street Sewer	23,313,677	0.16%	65,622		-	62	0.19%	7,221	-	72,842
Public Works - Street Use & Map	27,483,896	0.19%	77,360		-	98	0.30%	11,454	-	88,813
Public Works - Urban Forest	41,908,180	0.29%	117,960		-	118	0.36%	13,845	-	131,805
PUC-Clean Power SF	210,972,355	1.48%	593,830	329,398	(108,594)	22	0.07%	2,627	-	817,261
PUC-Hetch Hetchy	204,020,597	1.43%	574,263		(79,743)	340	1.03%	39,837	-	534,357
PUC	(23,523)	0.00%	(66)		(3,547,684)	672	2.04%	78,649	-	(3,469,101)
PUC-Wastewater	277,513,391	1.94%	781,125		(211,392)	421	1.27%	49,264	-	618,997
PUC-Water	564,289,271	3.95%	1,588,322		(422,561)	692	2.10%	81,036	-	1,246,797
Recreation & Park	231,586,029	1.62%	651,852		(672,354)	916	2.77%	107,216	-	86,715
Rent Arbitration Board	9,381,302	0.07%	26,406		-	33	0.10%	3,865	-	30,271
Retirement Commission	35,750,791	0.25%	100,629	14,216	(201,734)	102	0.31%	11,911	-	(74,978)
SF Redevelopment Agency	222,250,766	1.55%	625,576		-	-	0.00%	-	-	625,576
SF Unified School District	-	0.00%	-		-	-	0.00%	-	-	-
Sheriff	245,012,613	1.71%	689,644		-	1,008	3.05%	117,964	-	807,608
Status of Women	10,279,426	0.07%	28,934		-	7	0.02%	833	-	29,766
Technology	131,405,646	0.92%	369,871		(97,772)	254	0.77%	29,745	-	301,844
Treasurer/Tax Collector	42,671,873	0.30%	120,110		-	192	0.58%	22,468	-	142,578
Trial Courts	131,374,564	0.92%	369,784		-	429	1.30%	50,198	-	419,982
War Memorial	24,730,294	0.17%	69,609		(9,364)	62	0.19%	7,305	-	67,550
Subtotal	14,299,110,978	100.00%	40,248,145	4,242,979	(39,362,850)	33,015	100.00%	3,864,206	(129,999)	8,862,481
Net out amount not allocated out										5,714,690
Total allocated to Departments										14,577,171

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023

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. HSS also administers retiree health benefits programs for employees of non-City agencies such as the Unified School District and Community College District. 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, 2021. Administrative costs have been allocated based on the number of active and retired employees receiving benefits per department. Retiree health premium costs have been allocated based on the number of active employees receiving benefits per department. Allocated costs are offset by any direct billed amount to those departments.

A. DEPARTMENT COSTS & REVENUE

Health Service System (HSS) Administration - Expenditures	HSS Employee Assistance Pgm		HSS Wellness Program		Total Administrative Expenditures	
	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program		Total Administrative Expenditures	
Salaries	4,509,575	266,638	322,571		5,098,784	
Mandatory Fringe Benefits	2,367,060	118,872	133,768		2,619,700	
Non-Personnel Services	1,443,757	577,463	2,459		2,023,679	
Materials & Supplies	23,782	7,159	68		31,009	
Services Of Other Depts	1,799,927	-	10,224		1,810,151	
Total Expenditures Per Cost Center:	10,144,101	970,132	469,090		11,583,323	

Total Expenditures Per Financial System	10,144,101	970,132	469,090		11,583,323	
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Adjustments	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Membership Expenditures
Membership Fees	(1,829)	(947)	-	(2,776)
Total Expenditures To Allocate	10,142,272	969,185	469,090	11,580,547

Health Service System (HSS) Administration - Revenue	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Administrative Expenditures
Revenue	358,000	-	-	358,000
Other Revenues	-	-	-	-
Expenditure Recovery	9,784,272	1,103,719	533,683	11,421,674
Total Revenue Per Cost Center:	10,142,272	1,103,719	533,683	11,779,674

Total Other Revenues Per Financial System	358,000
Total Expenditure Recovery Per Financial System	11,421,674
Total Revenue Per Financial System	11,779,674

Department Costs to Allocate

Administrative Expenses	10,142,272
Retiree Health Premiums Per Financial System	259,987,550
Department Cost Subtotal	270,129,823

Subtotal to be allocated before incoming costs 270,129,823

B. INCOMING COSTS - (Default Spread Expense%)

Department	Health Service System First Incoming
1 Building Depreciation	-
2 Equipment Depreciation	4,221
3 Board of Supervisors	2,851
4 Controller	(5,301)
6 Administrative Services	12,765
7 City Attorney	(34,040)
8 Civil Service Commission	1,162
9 Human Resources	30,779
10 Mayor's Budget Office	985
11 Admin Services - Risk Management	(15)
12 Human Resources - Workers' Comp	-
Total Incoming	13,407

C. TOTAL ALLOCATED	270,143,230
Administrative Expenses & Incoming Costs	10,155,680
Retiree Health Premiums	259,987,550
Total Allocated	270,143,230

D. DEPARTMENTAL ALLOCATIONS

Administrative Expense & Incoming Cost Allocation

Retiree Health Premium Allocation

Administrative Expenses	Total Incoming	Initial Allocation	Retiree Health Premiums Per	Initial Allocation	Total Department Allocation
Allocated Costs	10,142,272	13,407	259,987,550	259,987,550	270,143,230
	Community College District Costs	345,856	Community College District Costs	20,195,578	20,541,434
	Unified School District Costs	1,648,143	Unified School District Costs	33,091,798	34,739,940
	City Costs to Allocate:	8,161,881	City Costs to Allocate:	206,700,174	214,861,855

	FY 2020-21 HSS Actives & Retirees	Allocation Percent	Initial Allocation	Specifically Identified Administrative Costs	Total Allocation	Direct Billed	Department Allocation of Administrative Expenses	FY 2020-21 HSS Active Members Only City Only	Allocation Percent	Initial Allocation to City Departments	Specifically Identified Premium Costs	Total Allocation	Direct Billed	Department Allocation of Retiree Health Premiums	Total Department Allocation
Academy of Sciences	20	0.04%	2,886	-	2,886	-	2,886	10	0.03%	63,667	-	63,667	-	63,667	66,552
ADM-Central Shops	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
Administrative Services	1,360	2.40%	196,239	-	196,239	-	196,239	894	2.76%	5,691,786	-	5,691,786	(2,603,667)	3,088,119	3,284,359
ADM-Procurement	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
ADM-Real Estate	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
ADM-Risk Management	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
Adult Probation	249	0.44%	35,929	-	35,929	-	35,929	153	0.47%	974,098	-	974,098	-	974,098	1,010,027
Airport	2,568	4.54%	370,546	-	370,546	(363,942)	6,604	1,537	4.74%	9,785,543	-	9,785,543	(10,175,244)	(389,701)	(383,097)
Animal Care	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
Arts Commission	90	0.16%	12,986	-	12,986	-	12,986	68	0.21%	432,932	-	432,932	(99,309)	333,624	346,610
Asian Art Museum	108	0.19%	15,584	-	15,584	-	15,584	77	0.24%	490,232	-	490,232	(23,927)	466,305	481,888
Assessor-Recorder	295	0.52%	42,567	-	42,567	-	42,567	169	0.52%	1,075,964	-	1,075,964	(71,781)	1,004,183	1,046,749
Board of Supervisors	155	0.27%	22,366	-	22,366	-	22,366	115	0.35%	732,165	-	732,165	-	732,165	754,530
Building Inspection	518	0.92%	74,744	-	74,744	(68,149)	6,595	299	0.92%	1,903,629	-	1,903,629	(1,943,400)	(39,771)	(33,176)
Child Support Services	140	0.25%	20,201	-	20,201	(17,423)	2,778	64	0.20%	407,466	236,039	643,505	(677,594)	(34,089)	(31,311)

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
 STATEMENTS OF FUNCTION AND BENEFIT
 FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021
 FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

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 and Labor Standards Enforcement have their costs only partially recovered through direct charges, and their remaining costs are allocated in this plan to Departments with allocation based on their relative budgets for Labor Standards Enforcement services, and number of purchase order process for each receiving department for Purchasing Services. The allocation is then netted out with any direct charges to those departments and the 1.9% service charge for the total purchase price of Commodities and Services purchased through the Technology Store (COIT 1.9% surcharge) per San Francisco Administration Code Charter 21, Section 21.8 (b).

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.

General Government are costs that are non-allocable under OMB Circular A-87, including City and County dues to the Association of Bay Area Governments, and capital expenditures.

DIVISION MANAGEMENT Allocations

A. DEPARTMENT COSTS & REVENUE - Administration

	Amount	Division Magement	General Govt/ Nonallocable
<i>Salary % Split</i>	100.00%	93.75%	6.25%
Salaries + Benefits	15,652,795	14,673,888	978,907
Supply and Services Costs			
Membership Fees	265,705	0	265,705
Other net expenditures	1,737,169	1,737,284	(116)
Total Department Costs Per Financial System	17,655,668	16,411,172	1,244,496
	Amount	Division Magement	Internal Recoveries from Other Divisions
Adjustment for Revenue	(437,417)	192,932	(630,349)
Work orders recoveries to ADM administration	(8,977,387)	(7,824,006)	(1,153,381)
Total Department Revenue Per Financial System	(9,414,804)	(7,631,074)	(1,783,730)
Total Department Costs to Allocate Net of Revenue	8,240,864	8,780,099	(539,234)

B. INCOMING COSTS

	Department	Administrative Services Incoming	Division Mgmt	General Govt
1 Building Depreciation		1,357,737	1,272,826	0
2 Equipment Depreciation		421,562	395,198	0
3 Board of Supervisors		91,437	85,718	0
4 Controller		1,324,645	1,241,804	0
5 Health Service System		3,284,359	3,078,959	0
7 City Attorney		333,673	312,805	0
8 Civil Service Commission		19,979	18,730	0
9 Human Resources		529,363	496,258	0
10 Mayor's Budget Office		38,330	35,933	0
11 Admin Services - Risk Management		(987)	(925)	0
12 Human Resources - Workers' Comp		225,441	211,342	0
Total		7,625,540	7,148,648	0
Total Base and Incoming Costs:			15,928,747	(539,234)

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DIVISION MANAGEMENT Allocations

	FY 2020-21 Exps by Division	Allocation Percent	Initial Allocation	Internal Recoveries to net out	Net Mgmt Allocation to allocate to ADM Divisions	Purchasing & Labor Standards costs to allocate to Citywide Depts
Animal Care	20,070,521	5.97%	951,311	0	951,311	n/a
ADM-Central Shops	33,244,494	9.89%	1,575,737	0	1,575,737	n/a
ADM-Purchasing	6,113,211	1.82%	289,757	0	n/a	\$6,402,968
ADM-Labor Standards	5,630,462	1.68%	266,875	0	n/a	\$5,897,337
ADM-Real Estate	182,976,572	54.45%	8,672,804	(696,387)	7,976,417	n/a
Convention Facilities	8,067,135	2.40%	382,370	0	382,370	n/a
Medical Examiner	11,017,703	3.28%	522,222	0	522,222	n/a
ADM-All Other Divisions	68,940,480	20.51%	3,267,671	(456,994)	2,810,677	n/a
Total	336,060,580	100.00%	15,928,747	(1,153,381)	14,218,734	12,300,305

Spread internal recovery should to the division charged.

C. DEPARTMENTAL ALLOCATIONS SUMMARY

	Net Allocation - Purchasing	Net Allocation - Labor Standards	ADM Division Mgmt Allocation	COIT 1.9% Surcharge per Admin Code	Total Net Allocation after COIT Surcharge	Notes
Academy of Sciences	-	1,728	0	0	1,728	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	1,575,737	0	1,575,737	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	7,976,417	0	7,976,417	
Administrative Services	847,119	145,607	2,810,677	(42,234)	3,761,169	Not allocated out
Adult Probation	20,110	12,932	0	(1,468)	31,574	
Airport	171,560	361,833	0	(304,891)	228,503	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	951,311	0	951,311	
Arts Commission	9,426	7,348	0	(2,415)	14,360	
Asian Art Museum	-	3,166	0	0	3,166	
Assessor-Recorder	19,481	12,093	0	(27,622)	3,953	
Board of Supervisors	18,853	5,754	0	(1,986)	22,621	
Building Inspection	25,765	27,679	0	(4,165)	49,280	
Child Support Services	15,082	4,147	0	(967)	18,262	
Children & Families Commission	1,257	9,647	0	0	10,904	
Children, Youth & Families	40,848	88,247	0	(6,423)	122,672	
City Attorney	18,853	29,012	0	(2,315)	45,551	
City Planning	35,820	18,670	0	(17,998)	36,493	
Civil Service Commission	-	398	0	0	398	
PUC-Clean Power SF	-	65,244	0	(6,055)	59,189	
Controller	130,084	23,223	0	(16,353)	136,954	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	382,370	0	382,370	
District Attorney	27,022	22,799	0	(8,038)	41,783	
Economic & Workforce Development	25,137	29,731	0	0	54,869	
Elections	-	7,542	0	(8,251)	(709)	
Emergency Communications	79,182	36,210	0	(11,757)	103,634	
Environment	22,623	11,937	0	0	34,560	
Ethics	-	1,461	0	(152)	1,309	
Fine Arts Museums	-	5,712	0	0	5,712	
Fire Department	24,509	127,502	0	(22,318)	129,693	
Health Service System	9,426	3,743	0	(404)	12,765	
Public Health - Public Health Admin	162,762	55,851	0	(100,981)	117,632	
Public Health - Public Health Division	1,257	92,063	0	(1,178)	92,142	
Public Health - Health Network	35,820	91,742	0	(7,662)	119,900	
Public Health - Health at Home	-	2,547	0	0	2,547	
Public Health - Jail Health	2,514	11,718	0	0	14,231	
Public Health - Laguna Honda Hospital	10,683	93,024	0	(174)	103,534	
Public Health - Behavioral Health	71,641	165,611	0	(3,775)	233,476	
Public Health - Primary Care	628	35,558	0	0	36,186	
Public Health - SF General Hospital	5,027	308,270	0	(2,720)	310,578	
Homelessness and Supportive Housing	13,197	263,521	0	(1,242)	275,476	
Human Resources	29,536	33,409	0	(792)	62,153	
Human Rights Commission	628	3,465	0	0	4,094	
Human Services	132,598	430,897	0	(100,001)	463,494	
Juvenile Probation	19,481	12,767	0	(970)	31,279	
Law Library	-	599	0	0	599	
Mayor	1,885	63,136	0	(1,840)	63,182	
Medical Examiner	-	0	522,222	0	522,222	
MTA - MUNI	6,284	373,135	0	0	379,419	
MTA - Parking & Traffic (Street Mgmt)	1,885	68,898	0	(596)	70,187	
MTA - Taxicab Commission	-	1,927	0	0	1,927	
Permit Appeals	-	364	0	0	364	
Police Accountability	-	3,221	0	(156)	3,065	
Police Department	82,324	206,547	0	0	288,871	
Port Commission	38,962	38,586	0	(13,177)	64,371	
Public Defender	13,825	13,068	0	(2,611)	24,282	
Public Library	33,935	46,914	0	(38,992)	41,857	
Public Works - Admin	67,870	(5,260)	0	(88,599)	(25,989)	
Public Works - Architecture	15,082	12,336	0	(9,542)	17,876	
Public Works - Building Repair	1,257	11,133	0	(991)	11,399	
Public Works - Construction	-	0	0	0	0	
Public Works - Engineering	31,421	25,435	0	(6,937)	49,920	

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Public Works - Street Sewer	-	7,210	0	(300)	6,910
Public Works - Street Environment	2,514	33,683	0	(203)	35,993
Public Works - Street Use & Map	3,142	8,499	0	(1,414)	10,228
Public Works - Urban Forest	-	12,960	0	0	12,960
PUC-Public Utilities Bureaus	123,172	(7)	0	(235,625)	(112,460)
PUC-Wastewater	27,651	85,822	0	(6,280)	107,193
PUC-Hetch Hetchy	18,224	63,094	0	(22,216)	59,103
PUC-Water	28,908	174,508	0	(48,135)	155,281
Recreation & Park	23,880	71,619	0	(12,247)	83,252
Rent Arbitration Board	-	2,901	0	(992)	1,910
Retirement Commission	11,940	11,056	0	0	22,996
SF Community College District	-	0	0	0	0
SF Redevelopment Agency	-	0	0	0	0
SF Unified School District	-	0	0	0	0
Sheriff	27,651	75,771	0	(10,454)	92,968
Status of Women	-	3,179	0	(145)	3,034
Technology	22,623	40,638	0	(239,681)	(176,420)
Treasurer/Tax Collector	18,224	13,196	0	(13,954)	17,467
Trial Courts	628	40,628	0	0	41,256
War Memorial	5,656	7,648	0	(270)	13,034
Subtotal	2,636,877	4,176,253	14,218,734	(1,460,660)	19,571,205
Net out amounts not allocated out					(3,761,169)
Total allocated to Departments					15,810,036

C.1 DEPARTMENTAL ALLOCATIONS DETAILS

PURCHASING				LABOR STANDARDS		
	Total	General Purchasing Services	Specialized Purchasing Services	Total	Labor Standards Enforcement	Special Projects Requested by Departments
Costs of Purchasing Division:	6,113,211	2,517,550	3,595,662	5,630,462	3,987,263	1,643,199
Management Costs Allocated to Purchasing:	289,757	119,328	170,429	266,875	188,990	77,885
Total:	6,402,968	2,636,877	3,766,091	5,897,337	4,176,253	1,721,084
<u>Expenditures</u>				<u>Expenditures</u>		
Allocated Costs:	6,402,968			5,897,337		
LESS - Costs Specifically Identified to Departments:	3,766,091			1,721,084		
Remaining Costs to Allocate:	2,636,877			4,176,253		

	FY 2020-21 # of PO Processed	FY 2020-21 # of PO Processed %	Purchasing Initial Allocation	Costs Identified to Departments	Total Costs Allocated to Departments	Direct Billed for Purchasing	Net Allocation - Purchasing	FY 2020-21 Department Budget	FY 2020-21 Budget %	Labor Standards Initial Allocation	Costs Identified to Departments	Total Costs Allocated to Departments	Direct Billed for Labor Standards	Net Allocation - Labor Standards
Academy of Sciences	0	0.00%	0	0	0	0	0	5,587,723	0.04%	1,728	0	1,728	0	1,728
ADM-Central Shops	included in Administrative Services							included in Administrative Services						
ADM-Real Estate	included in Administrative Services							included in Administrative Services						
Administrative Services	1,348	32.13%	847,119	126,500	973,619	(126,500)	847,119	470,834,939	3.49%	145,607	20,000	165,607	(20,000)	145,607
Adult Probation	32	0.76%	20,110	0	20,110	0	20,110	41,818,109	0.31%	12,932	0	12,932	0	12,932
Airport	273	6.51%	171,560	651,016	822,576	(651,016)	171,560	1,170,021,775	8.66%	361,833	203,260	565,093	(203,260)	361,833
Animal Care	included in Administrative Services							included in Administrative Services						
Arts Commission	15	0.36%	9,426	0	9,426	0	9,426	23,762,015	0.18%	7,348	0	7,348	0	7,348
Asian Art Museum	0	0.00%	0	0	0	0	0	10,236,316	0.08%	3,166	0	3,166	0	3,166
Assessor-Recorder	31	0.74%	19,481	155,380	174,861	(155,380)	19,481	39,105,431	0.29%	12,093	0	12,093	0	12,093
Board of Supervisors	30	0.71%	18,853	0	18,853	0	18,853	18,606,318	0.14%	5,754	0	5,754	0	5,754
Building Inspection	41	0.98%	25,765	0	25,765	0	25,765	89,501,462	0.66%	27,679	0	27,679	0	27,679
Child Support Services	24	0.57%	15,082	0	15,082	0	15,082	13,409,069	0.10%	4,147	0	4,147	0	4,147
Children & Families Commission	2	0.05%	1,257	0	1,257	0	1,257	31,194,003	0.23%	9,647	0	9,647	0	9,647
Children, Youth & Families	65	1.55%	40,848	0	40,848	0	40,848	285,355,499	2.11%	88,247	0	88,247	0	88,247
City Attorney	30	0.71%	18,853	0	18,853	0	18,853	93,814,525	0.69%	29,012	349,999	379,011	(349,999)	29,012
City Planning	57	1.36%	35,820	0	35,820	0	35,820	60,371,324	0.45%	18,670	0	18,670	0	18,670
Civil Service Commission	0	0.00%	0	0	0	0	0	1,286,033	0.01%	398	0	398	0	398
PUC-Clean Power SF	0	0.00%	0	0	0	0	0	210,972,355	1.56%	65,244	0	65,244	0	65,244
Controller	207	4.93%	130,084	0	130,084	0	130,084	75,093,898	0.56%	23,223	0	23,223	0	23,223
Convention Facilities	included in Administrative Services							included in Administrative Services						
District Attorney	43	1.02%	27,022	0	27,022	0	27,022	73,721,806	0.55%	22,799	0	22,799	0	22,799
Economic & Workforce Development	40	0.95%	25,137	0	25,137	0	25,137	96,139,625	0.71%	29,731	0	29,731	0	29,731
Elections	0	0.00%	0	0	0	0	0	24,388,329	0.18%	7,542	0	7,542	0	7,542
Emergency Communications	126	3.00%	79,182	0	79,182	0	79,182	117,088,290	0.87%	36,210	0	36,210	0	36,210
Environment	36	0.86%	22,623	0	22,623	0	22,623	38,599,389	0.29%	11,937	0	11,937	0	11,937
Ethics	0	0.00%	0	0	0	0	0	4,724,515	0.03%	1,461	0	1,461	0	1,461
Fine Arts Museums	0	0.00%	0	0	0	0	0	18,470,103	0.14%	5,712	0	5,712	0	5,712
Fire Department	39	0.93%	24,509	0	24,509	0	24,509	412,290,704	3.05%	127,502	0	127,502	0	127,502
Health Service System	15	0.36%	9,426	0	9,426	0	9,426	12,102,328	0.09%	3,743	0	3,743	0	3,743
Public Health - Public Health Admin	259	6.17%	162,762	0	162,762	0	162,762	180,600,117	1.34%	55,851	0	55,851	0	55,851
Public Health - Public Health Division	2	0.05%	1,257	0	1,257	0	1,257	297,695,457	2.20%	92,063	0	92,063	0	92,063
Public Health - Health Network	57	1.36%	35,820	0	35,820	0	35,820	296,655,415	2.20%	91,742	0	91,742	0	91,742

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Public Health - Health at Home	0	0.00%	0	0	0	0	0	8,236,557	0.06%	2,547	0	2,547	0	2,547
Public Health - Jail Health	4	0.10%	2,514	0	2,514	0	2,514	37,890,187	0.28%	11,718	0	11,718	0	11,718
Public Health - Laguna Honda Hospital	17	0.41%	10,683	0	10,683	0	10,683	300,803,380	2.23%	93,024	0	93,024	0	93,024
Public Health - Behavioral Health	114	2.72%	71,641	0	71,641	0	71,641	535,517,649	3.97%	165,611	0	165,611	0	165,611
Public Health - Primary Care	1	0.02%	628	235,950	236,579	(235,950)	628	114,978,667	0.85%	35,558	0	35,558	0	35,558
Public Health - SF General Hospital	8	0.19%	5,027	314,572	319,599	(314,572)	5,027	996,821,628	7.38%	308,270	0	308,270	0	308,270
Homelessness and Supportive Housing	21	0.50%	13,197	0	13,197	0	13,197	852,119,737	6.31%	263,521	0	263,521	0	263,521
Human Resources	47	1.12%	29,536	84,989	114,525	(84,989)	29,536	108,030,770	0.80%	33,409	0	33,409	0	33,409
Human Rights Commission	1	0.02%	628	0	628	0	628	11,205,068	0.08%	3,465	0	3,465	0	3,465
Human Services	211	5.03%	132,598	296,046	428,644	(296,046)	132,598	1,393,346,901	10.32%	430,897	0	430,897	0	430,897
Juvenile Probation	31	0.74%	19,481	0	19,481	0	19,481	41,284,225	0.31%	12,767	0	12,767	0	12,767
Law Library	0	0.00%	0	0	0	0	0	1,937,106	0.01%	599	0	599	0	599
Mayor	3	0.07%	1,885	0	1,885	0	1,885	204,157,287	1.51%	63,136	183,935	247,071	(183,935)	63,136
Medical Examiner														
MTA - MUNI	10	0.24%	6,284	292,086	298,370	(292,086)	6,284	1,206,568,490	8.93%	373,135	180,486	553,621	(180,486)	373,135
MTA - Parking & Traffic (Street Mgmt)	3	0.07%	1,885	0	1,885	0	1,885	222,787,868	1.65%	68,898	0	68,898	0	68,898
MTA - Taxicab Commission	0	0.00%	0	0	0	0	0	6,231,921	0.05%	1,927	0	1,927	0	1,927
Permit Appeals	0	0.00%	0	0	0	0	0	1,177,452	0.01%	364	0	364	0	364
Police Accountability	0	0.00%	0	0	0	0	0	10,415,143	0.08%	3,221	0	3,221	0	3,221
Police Department	131	3.12%	82,324	0	82,324	0	82,324	667,891,102	4.95%	206,547	0	206,547	0	206,547
Port Commission	62	1.48%	38,962	0	38,962	0	38,962	124,770,345	0.92%	38,586	22,599	61,185	(22,599)	38,586
Public Defender	22	0.52%	13,825	0	13,825	0	13,825	42,256,703	0.31%	13,068	0	13,068	0	13,068
Public Library	54	1.29%	33,935	0	33,935	0	33,935	151,700,834	1.12%	46,914	0	46,914	0	46,914
Public Works - Admin	108	2.57%	67,870	375,614	443,484	(375,614)	67,870	(17,007,794)	-0.13%	(5,260)	399,215	393,955	(399,215)	(5,260)
Public Works - Architecture	24	0.57%	15,082	0	15,082	0	15,082	39,888,193	0.30%	12,336	0	12,336	0	12,336
Public Works - Building Repair	2	0.05%	1,257	0	1,257	0	1,257	36,000,281	0.27%	11,133	0	11,133	0	11,133
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
Public Works - Engineering	50	1.19%	31,421	0	31,421	0	31,421	82,247,078	0.61%	25,435	0	25,435	0	25,435
Public Works - Street Sewer	0	0.00%	0	0	0	0	0	23,313,677	0.17%	7,210	0	7,210	0	7,210
Public Works - Street Environment	4	0.10%	2,514	0	2,514	0	2,514	108,917,115	0.81%	33,683	0	33,683	0	33,683
Public Works - Street Use & Map	5	0.12%	3,142	0	3,142	0	3,142	27,483,896	0.20%	8,499	0	8,499	0	8,499
Public Works - Urban Forest	0	0.00%	0	0	0	0	0	41,908,180	0.31%	12,960	0	12,960	0	12,960
PUC-Public Utilities Bureaus	196	4.67%	123,172	845,638	968,810	(845,638)	123,172	(23,523)	0.00%	(7)	339,591	339,584	(339,591)	(7)
PUC-Wastewater	44	1.05%	27,651	0	27,651	0	27,651	277,513,391	2.05%	85,822	0	85,822	0	85,822
PUC-Hatch Hetchy	29	0.69%	18,224	0	18,224	0	18,224	204,020,597	1.51%	63,094	0	63,094	0	63,094
PUC-Water	46	1.10%	28,908	0	28,908	0	28,908	564,289,271	4.18%	174,508	0	174,508	0	174,508
Recreation & Park	38	0.91%	23,880	0	23,880	0	23,880	231,586,029	1.71%	71,619	22,000	93,619	(22,000)	71,619
Rent Arbitration Board	0	0.00%	0	0	0	0	0	9,381,302	0.07%	2,901	0	2,901	0	2,901
Retirement Commission	19	0.45%	11,940	0	11,940	0	11,940	35,750,791	0.26%	11,056	0	11,056	0	11,056
SF Community College District	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
SF Redevelopment Agency	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
SF Unified School District	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
Sheriff	44	1.05%	27,651	0	27,651	0	27,651	245,012,613	1.81%	75,771	0	75,771	0	75,771
Status of Women	0	0.00%	0	0	0	0	0	10,279,426	0.08%	3,179	0	3,179	0	3,179
Technology	36	0.86%	22,623	130,163	152,786	(130,163)	22,623	131,405,646	0.97%	40,638	0	40,638	0	40,638
Treasurer/Tax Collector	29	0.69%	18,224	0	18,224	0	18,224	42,671,873	0.32%	13,196	0	13,196	0	13,196
Trial Courts	1	0.02%	628	0	628	0	628	131,374,564	0.97%	40,628	0	40,628	0	40,628
War Memorial	9	0.21%	5,656	0	5,656	0	5,656	24,730,294	0.18%	7,648	0	7,648	0	7,648
Subtotal	4,196	100.00%	2,636,877	3,507,954	6,144,832	(3,507,954)	2,636,877	13,504,318,792	100.00%	4,176,253	1,721,084	5,897,337	(1,721,084)	4,176,253

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

SCHEDULE 7 - CITY ATTORNEY

The City Attorney provides legal services to City departments and agencies. The City's attorneys report their time daily by department, assignment and action. The department utilizes a billing rate which includes attorney costs and the cost of support personnel. Citywide overhead is not included in the billing methodology. The Attorney's timekeeping system records costs for each agency. Non-general fund agencies and certain general fund departments are direct billed for their services, while other general fund Departments are not direct-billed.

A. DEPARTMENT COSTS

	Amount Legal Services	General Admin	Allocable Legal Services	General Government/No nallocable
Project 10001638				
<i>Salary % Split</i>	100.00%	21.00%	71.18%	7.81%
Salaries + Benefits	\$71,365,456	\$14,989,701	\$50,800,703	\$5,574,207
General Admin Distribution	0	(14,989,701)	13,818,872	1,170,828
Subtotal Salaries + Benefits Expenditures Per Financial System	71,365,456	0	64,619,575	6,745,035
Supply and Services Costs % Split	100.00%	33.52%	62.86%	3.62%
Non-personnel Services	15,035,644	5,040,124	9,450,942	544,578
Programmatic Projects	0	0	0	0
Materials and Supplies	155,772	52,217	97,914	5,642
Capital Outlay	0	0	0	0
Services of Other Departments	1,446,098	484,749	908,972	52,376
Subtotal Nonpersonnel Expenditures	16,637,514	5,577,089	10,457,828	602,596
General Admin Distribution	0	(5,577,089)	5,273,237	303,852
Subtotal Nonpersonnel Expenditures Per Financial System	16,637,514	0	15,731,066	906,448
Total Expenditures Per Financial System	88,002,970	-	80,350,641	7,651,483
Revenue:				
Revenue - Intergovernmental Revenue & Other Revenue	406,824	0	406,824	0
Revenue - IntraFund Transfers In	942,763		942,763	0
Revenue from External Parties and Legal Services Internal to City Attorney	4,642,753	0	0	4,642,753
Direct Bills from City Departments	63,571,734	0	63,571,734	0
Total Revenue Per Financial System	69,564,075	0	64,921,322	4,642,753
Total General Fund Support Per Financial System	18,438,895	-	15,429,319	3,008,730
DEPARTMENT Cost to Allocate	88,002,970	0	80,350,641	7,651,483
General Admin Distribution	0	0	0	-
Total Before Incoming Costs	\$88,002,970	\$0	\$80,350,641	\$7,651,483

B. INCOMING COSTS - (Default Spread Salary% excluding General Admin)

Schedule	City Attorney Incoming	90.11% Allocable Legal Services	9.89% General Government/No nallocable
1 Building Depreciation	834,684	\$769,478	\$65,195
2 Equipment Depreciation	11,988	\$11,052	\$936
3 Board of Supervisors	20,096	\$18,526	\$1,570
4 Controller	926,060	\$853,716	\$72,333
5 Health Service System	(19,314)	\$(17,805)	\$(1,509)
6 Administrative Services	45,551	\$41,992	\$3,558
8 Civil Service Commission	6,411	\$5,910	\$501
9 Human Resources	169,860	\$156,591	\$13,267
10 Mayor's Budget Office	7,637	\$7,041	\$597
12 Human Resources - Workers' Comp	-	\$0	\$0
Total Incoming	\$2,002,973	\$1,846,501	\$156,448

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C. TOTAL ALLOCATED \$90,005,943 \$82,197,142 \$7,807,931

D. DEPARTMENTAL ALLOCATIONS

	Allocation of Nonpersonnel Direct Expenditures (Cells G181:G268)	Allocation of Salary & Benefit Expenditures (Cells N181:N268)	Total Allocated Expenditures	LESS - Total Revenue Recovered from Departments (Tab Legal Services Cost Summary)	Net Allocation to Departments
Academy of Sciences	81	105	186	0	186
Administrative Services	123,226	901,287	1,024,514	(690,841)	333,673
ADM-Purchasing	30,038	201,707	231,746	0	231,746
ADM-Real Estate	89,668	584,075	673,743	(49,713)	624,030
ADM-Risk Management	0	0	0	0	0
Convention Facilities	43	291	335	0	335
Total for Administrative Services	242,976	1,687,361	1,930,336	(740,553)	1,189,783
Adult Probation	8,675	58,251	66,925	(79,082)	(12,157)
Airport	876,666	3,415,610	4,292,276	(3,944,247)	348,030
Animal Care	0	0	0	0	0
Arts Commission	23,040	154,713	177,753	0	177,753
Asian Art Museum	16,666	101,128	117,793	0	117,793
Assessor-Recorder	257,766	1,166,811	1,424,577	(900,000)	524,577
Board of Supervisors	0	0	0	0	0
Building Inspection	401,262	1,339,823	1,741,085	(1,957,859)	(216,775)
Cannabis	0	0	0	0	0
Child Support Services	1,089	7,315	8,404	(7,329)	1,075
Children & Families Commission	644	4,322	4,966	(1,990)	2,975
Children, Youth & Families	4,545	30,519	35,064	(27,125)	7,939
City Attorney	0	0	0	0	0
City Planning	261,678	1,658,573	1,920,251	(2,355,109)	(434,858)
Civil Service Commission	8,358	50,699	59,057	(43,828)	15,229
Controller	165,674	525,885	691,559	(10,725)	680,834
District Attorney	117,886	549,412	667,298	0	667,298
Economic & Workforce Development	823,325	1,649,965	2,473,289	(2,384,123)	89,166
Elections	24,685	165,896	190,581	0	190,581
Emergency Communications	37,075	247,394	284,469	(253,782)	30,687
Environment	13,224	88,800	102,024	(66,978)	35,046
Ethics	19,361	130,008	149,369	0	149,369
Fine Arts Museums	134,407	415,646	550,054	0	550,054
Fire Department	174,967	1,019,020	1,193,987	0	1,193,987
General City Responsibility	0	0	0	0	0
Health Service System	26,745	154,771	181,516	(215,556)	(34,040)
Homelessness and Supportive Housing	44,708	298,626	343,335	0	343,335
Human Resources	351,598	556,437	908,035	(945,618)	(37,583)
Human Rights Commission	10,226	68,191	78,417	(60,000)	18,417
Human Services	1,109,665	6,032,882	7,142,547	(6,213,000)	929,547
Juvenile Probation	25,941	137,038	162,979	0	162,979
Law Library	101	676	776	0	776
Mayor	467,517	2,332,439	2,799,956	(1,960,465)	839,491
Medical Examiner	33,082	196,461	229,543	0	229,543
MTA - MUNI	2,241,628	9,026,291	11,267,919	(15,384,516)	(4,116,597)
MTA - Parking & Traffic	81,539	403,723	485,262	0	485,262
MTA - Taxicab Commission	394,011	1,017,716	1,411,727	0	1,411,727
Total for MTA	2,717,177	10,447,730	13,164,907	(15,384,516)	(2,219,609)
Non-CCSF	870	5,841	6,711	(10,850)	(4,139)
Permit Appeals	8,127	54,573	62,700	(58,267)	4,432
Police Accountability	16,516	84,101	100,617	0	100,617
Police Department	1,649,406	4,601,546	6,250,952	(355,000)	5,895,952
Port Commission	606,254	2,340,096	2,946,349	(3,308,839)	(362,490)
Public Defender	11,206	75,247	86,452	0	86,452
Public Health - Behavioral Health	9,864	66,237	76,100	(91,066)	(14,965)
Public Health - Health at Home	0	0	0	0	0
Public Health - Jail Health	12,626	49,296	61,922	0	61,922
Public Health - Laguna Honda Hospital	325,970	589,928	915,898	(1,076,664)	(160,766)
Public Health - Primary Care	7,890	52,982	60,872	0	60,872
Public Health - Public Health Division	1,043,483	4,669,269	5,712,752	(1,757,114)	3,955,638
Public Health - SF General Hospital	492,291	1,732,218	2,224,509	(2,924,911)	(700,402)
Total for Public Health	1,892,125	7,159,930	9,052,054	(5,849,755)	3,202,299
Public Library	28,925	142,763	171,687	(175,000)	(3,313)

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Public Works - Admin	237,400	1,123,672	1,361,072	(503,420)	857,652
Public Works - Architecture	0	0	0	0	0
Public Works - Building Repair	48,750	55,044	103,793	(60,000)	43,793
Public Works - Engineering	44,363	130,210	174,574	0	174,574
Public Works - Street Environment	338,311	1,080,336	1,418,647	0	1,418,647
Public Works - Street Sewer	0	0	0	0	0
Public Works - Street Use & Map	15,449	103,740	119,189	0	119,189
Public Works - Urban Forest	17,370	76,302	93,672	0	93,672
Public Works - Construction	0	0	0	0	0
Total for Public Works	701,643	2,569,304	3,270,947	(563,420)	2,707,527

PUC-CleanPowerSF	0	0	0	0	0
PUC-Hetch Hetchy	1,231,259	2,811,521	4,042,781	(3,591,944)	450,837
PUC-Public Utilities Bureaus	111,453	748,610	860,063	(1,158,102)	(298,039)
PUC-Wastewater	274,971	1,535,354	1,810,325	(3,281,707)	(1,471,382)
PUC-Water	352,980	1,952,586	2,305,566	(3,384,470)	(1,078,904)
Total for Public Utilities Commission	1,970,663	7,048,072	9,018,734	(11,416,222)	(2,397,488)

Recreation & Park	255,244	915,533	1,170,777	(1,376,237)	(205,460)
Rent Arbitration Board	8,999	60,068	69,067	(64,355)	4,713
Retirement Commission	1,456,123	1,910,156	3,366,279	(3,955,550)	(589,271)
SF Community College District	6,377	42,820	49,196	0	49,196
SF Redevelopment Agency	16,724	100,003	116,728	(371,250)	(254,522)
SF Unified School District	64	431	495	0	495
Sheriff	315,009	1,454,608	1,769,617	0	1,769,617
Status of Women	4,584	17,896	22,480	0	22,480
Technology	97,600	505,245	602,845	(716,999)	(114,154)
Treasure Island Development Authority	0	0	0	0	0
Treasurer/Tax Collector	123,046	793,420	916,466	(350,000)	566,466
Trial Courts	2,371	12,633	15,005	(16,635)	(1,630)
War Memorial	2,651	17,800	20,451	(22,900)	(2,449)

Total allocated to Departments 17,575,335 64,604,590 82,179,925 (66,163,164) 16,016,760

Allocation of Nonpersonnel Direct Expenditures

	Amount	General Admin	Allocable Legal Services	General Government
Subtotal Nonpersonnel Expenditures Per Financial System	16,637,514	-	15,731,066	906,448
LESS - Nonpersonnel Direct Expenditures Identified to Departments	8,680,274	-	7,954,454	725,821
Nonpersonnel Expenditures to Allocate before Incoming Costs	7,957,239	-	7,776,612	180,627
ADD - Incoming Costs	2,002,949	-	1,846,501	156,448
Nonpersonnel Expenditures to Allocate	9,960,188	-	9,623,113	337,075

Allocation of Salary & Benefit Expenditures

	Amount	General Admin	Allocable Legal Services	General Government
Subtotal Salary & Benefit Expenditures Per Financial System	71,364,610	-	64,619,575	6,745,035
LESS - Salary & Benefits Expenditures Direct Billed to Departments	-	-	-	-
Salary & Benefits Expenditures to Allocate Before Incoming Costs	71,364,610	-	64,619,575	6,745,035
ADD - Incoming Costs	-	-	-	-
Salary & Benefits Expenditures to Allocate	71,364,610	-	64,619,575	6,745,035

Allocation base (Total Personnel Costs in Time Tracking System)	Allocation %	Allocated Nonpersonnel Expenditures & Incoming Costs	Nonpersonnel Direct Expenditures Identified to Departments	Allocation of Nonpersonnel Direct Expenditures
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Allocation base (Total Personnel Costs in Time Tracking System)	Allocation base	Allocation %	Allocated Salary & Benefit Expenditures
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SCI Academy of Sciences	145	0.00%	16	65	81
ADM Administrative Services	1,239,141	1.39%	134,219	(10,993)	123,226
ADM ADM-Purchasing	277,319	0.31%	30,038	0	30,038
ADM ADM-Real Estate	803,020	0.90%	86,980	2,688	89,668
- ADM-Risk Management	0	0.00%	0	0	0
ADP Adult Probation	80,087	0.09%	8,675	0	8,675
AIR Airport	4,695,977	5.29%	508,651	368,015	876,666
- Animal Care	0	0.00%	0	0	0
ART Arts Commission	212,709	0.24%	23,040	0	23,040
AAM Asian Art Museum	139,036	0.16%	15,060	1,606	16,666
ASR Assessor-Recorder	1,604,199	1.81%	173,761	84,005	257,766
- Board of Supervisors	0	0.00%	0	0	0
DBI Building Inspection	1,842,065	2.07%	199,526	201,736	401,262
CSS Child Support Services	10,057	0.01%	1,089	0	1,089
DEC Children & Families Commission	5,942	0.01%	644	0	644
CHF Children, Youth & Families	41,960	0.05%	4,545	0	4,545
- City Attorney	0	0.00%	0	0	0
CPC City Planning	2,280,301	2.57%	246,994	14,684	261,678
CSC Civil Service Commission	69,703	0.08%	7,550	808	8,358
CON Controller	723,017	0.81%	78,315	87,359	165,674
ADM Convention Facilities	401	0.00%	43	0	43
DAT District Attorney	755,363	0.85%	81,818	36,068	117,886
ECN Economic & Workforce Development	2,268,466	2.55%	245,712	577,613	823,325
REG Elections	228,083	0.26%	24,705	(20)	24,685
DEM Emergency Communications	340,132	0.38%	36,842	233	37,075
ENV Environment	122,087	0.14%	13,224	0	13,224
ETH Ethics	178,743	0.20%	19,361	0	19,361
FAM Fine Arts Museums	571,455	0.64%	61,898	72,510	134,407
FIR Fire Department	1,401,007	1.58%	151,752	23,215	174,967

Academy of Sciences	145	0.00%	145	105
Administrative Services	1,239,141	1.39%	1,239,141	901,287
ADM-Purchasing	277,319	0.31%	277,319	201,707
ADM-Real Estate	803,020	0.90%	803,020	584,075
- ADM-Risk Management	0	0.00%	0	0
Adult Probation	80,087	0.09%	80,087	58,251
Airport	4,695,977	5.29%	4,695,977	3,415,610
- Animal Care	0	0.00%	0	0
Arts Commission	212,709	0.24%	212,709	154,713
Asian Art Museum	139,036	0.16%	139,036	101,128
Assessor-Recorder	1,604,199	1.81%	1,604,199	1,166,811
- Board of Supervisors	0	0.00%	0	0
Building Inspection	1,842,065	2.07%	1,842,065	1,339,823
Child Support Services	10,057	0.01%	10,057	7,315
Children & Families Commission	5,942	0.01%	5,942	4,322
Children, Youth & Families	41,960	0.05%	41,960	30,519
- City Attorney	0	0.00%	0	0 not allocated out
City Planning	2,280,301	2.57%	2,280,301	1,658,573
Civil Service Commission	69,703	0.08%	69,703	50,699
Controller	723,017	0.81%	723,017	525,885
Convention Facilities	401	0.00%	401	291
District Attorney	755,363	0.85%	755,363	549,412
Economic & Workforce Development	2,268,466	2.55%	2,268,466	1,649,965
Elections	228,083	0.26%	228,083	165,896
Emergency Communications	340,132	0.38%	340,132	247,394
Environment	122,087	0.14%	122,087	88,800
Ethics	178,743	0.20%	178,743	130,008
Fine Arts Museums	571,455	0.64%	571,455	415,646
Fire Department	1,401,007	1.58%	1,401,007	1,019,020

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-	General City Responsibility	0	0.00%	0	0	0	0	General City Responsibility	0	0	0.00%	0
HSS	Health Service System	212,788	0.24%	23,048	3,697	26,745		Health Service System	212,788	212,788	0.24%	154,771
HOM	Homelessness and Supportive Housing	410,569	0.46%	44,471	237	44,708		Homelessness and Supportive Housing	410,569	410,569	0.46%	298,626
HRD	Human Resources	765,022	0.86%	82,864	268,734	351,598		Human Resources	765,022	765,022	0.86%	556,437
HRC	Human Rights Commission	93,753	0.11%	10,155	71	10,226		Human Rights Commission	93,753	93,753	0.11%	68,191
HAS	Human Services	8,294,352	9.34%	898,414	211,252	1,109,665		Human Services	8,294,352	8,294,352	9.34%	6,032,882
JUV	Juvenile Probation	188,408	0.21%	20,408	5,533	25,941		Juvenile Probation	188,408	188,408	0.21%	137,038
LLB	Law Library	929	0.00%	101	0	101		Law Library	929	929	0.00%	676
MYR	Mayor	3,206,771	3.61%	347,346	120,172	467,517		Mayor	3,206,771	3,206,771	3.61%	2,332,439
ADM	Medical Examiner	270,106	0.30%	29,257	3,825	33,082		Medical Examiner	270,106	270,106	0.30%	196,461
MTA	MTA - MUNI	12,409,863	13.97%	1,344,191	897,437	2,241,628		MTA - MUNI	12,409,863	12,409,863	13.97%	9,026,291
MTA	MTA - Parking & Traffic	555,061	0.62%	60,122	21,417	81,539		MTA - Parking & Traffic	555,061	555,061	0.62%	403,723
MTA	MTA - Taxicab Commission	1,399,214	1.57%	151,558	242,453	394,011		MTA - Taxicab Commission	1,399,214	1,399,214	1.57%	1,017,716
-	Non-CCSF	8,031	0.01%	870	0	870		Non-CCSF	8,031	8,031	0.01%	5,841
BOA	Permit Appeals	75,030	0.08%	8,127	0	8,127		Permit Appeals	75,030	75,030	0.08%	54,573
DPA	Police Accountability	115,627	0.13%	12,524	3,992	16,516		Police Accountability	115,627	115,627	0.13%	84,101
POL	Police Department	6,326,469	7.12%	685,260	964,146	1,649,406		Police Department	6,326,469	6,326,469	7.12%	4,601,546
PRT	Port Commission	3,217,298	3.62%	348,486	257,768	606,254		Port Commission	3,217,298	3,217,298	3.62%	2,340,096
PDR	Public Defender	103,454	0.12%	11,206	0	11,206		Public Defender	103,454	103,454	0.12%	75,247
DPH	Public Health - Behavioral Health	91,066	0.10%	9,864	0	9,864		Public Health - Behavioral Health	91,066	91,066	0.10%	66,237
-	Public Health - Health at Home	0	0.00%	0	0	0		Public Health - Health at Home	0	0	0.00%	0
DPH	Public Health - Jail Health	67,775	0.08%	7,341	5,285	12,626		Public Health - Jail Health	67,775	67,775	0.08%	49,296
DPH	Public Health - Laguna Honda Hospital	811,067	0.91%	87,852	238,119	325,970		Public Health - Laguna Honda Hospital	811,067	811,067	0.91%	589,928
DPH	Public Health - Primary Care	72,843	0.08%	7,890	0	7,890		Public Health - Primary Care	72,843	72,843	0.08%	52,982
DPH	Public Health - Public Health Division	6,419,579	7.23%	695,345	348,138	1,043,483		Public Health - Public Health Division	6,419,579	6,419,579	7.23%	4,669,269
DPH	Public Health - SF General Hospital	2,381,553	2.68%	257,961	234,330	492,291		Public Health - SF General Hospital	2,381,553	2,381,553	2.68%	1,732,218
LIB	Public Library	196,278	0.22%	21,260	7,664	28,925		Public Library	196,278	196,278	0.22%	142,763
DPW	Public Works - Admin	1,544,889	1.74%	167,337	70,063	237,400		Public Works - Admin	1,544,889	1,544,889	1.74%	1,123,672
DPW	Public Works - Architecture	20,603	0.02%	2,232	0	2,232		Public Works - Architecture	20,603	20,603	0.02%	14,985
DPW	Public Works - Building Repair	75,677	0.09%	8,197	40,553	48,750		Public Works - Building Repair	75,677	75,677	0.09%	55,044
DPW	Public Works - Engineering	179,020	0.20%	19,391	24,973	44,363		Public Works - Engineering	179,020	179,020	0.20%	130,210
DPW	Public Works - Street Environment	1,485,308	1.67%	160,883	177,428	338,311		Public Works - Street Environment	1,485,308	1,485,308	1.67%	1,080,336
-	Public Works - Street Sewer	0	0.00%	0	0	0		Public Works - Street Sewer	0	0	0.00%	0
DPW	Public Works - Street Use & Map	142,627	0.16%	15,449	0	15,449		Public Works - Street Use & Map	142,627	142,627	0.16%	103,740
DPW	Public Works - Urban Forest	104,904	0.12%	11,363	6,007	17,370		Public Works - Urban Forest	104,904	104,904	0.12%	76,302
-	Public Works - Construction	0	0.00%	0	0	0		Public Works - Construction	0	0	0.00%	0
-	PUC-CleanPowerSF	0	0.00%	0	0	0		PUC-CleanPowerSF	0	0	0.00%	0
PUC	PUC-Hetch Hetchy	3,865,441	4.35%	418,690	812,569	1,231,259		PUC-Hetch Hetchy	3,865,441	3,865,441	4.35%	2,811,521
PUC	PUC-Public Utilities Bureaus	1,029,232	1.16%	111,483	(30)	111,453		PUC-Public Utilities Bureaus	1,029,232	1,029,232	1.16%	748,610
PUC	PUC-Wastewater	2,110,893	2.38%	228,644	46,326	274,971		PUC-Wastewater	2,110,893	2,110,893	2.38%	1,535,354
PUC	PUC-Water	2,684,527	3.02%	290,778	62,202	352,980		PUC-Water	2,684,527	2,684,527	3.02%	1,952,586
REC	Recreation & Park	1,258,727	1.42%	136,341	118,903	255,244		Recreation & Park	1,258,727	1,258,727	1.42%	915,533
RNT	Rent Arbitration Board	82,585	0.09%	8,945	54	8,999		Rent Arbitration Board	82,585	82,585	0.09%	60,068
RET	Retirement Commission	2,626,192	2.96%	284,459	1,171,664	1,456,123		Retirement Commission	2,626,192	2,626,192	2.96%	1,910,156
CCD	SF Community College District	58,871	0.07%	6,377	0	6,377		SF Community College District	58,871	58,871	0.07%	42,820
CII	SF Redevelopment Agency	137,490	0.15%	14,892	1,832	16,724		SF Redevelopment Agency	137,490	137,490	0.15%	100,003
USD	SF Unified School District	593	0.00%	64	0	64		SF Unified School District	593	593	0.00%	431
SDA	Sheriff	1,999,879	2.25%	216,619	98,390	315,009		Sheriff	1,999,879	1,999,879	2.25%	1,454,608
WOM	Status of Women	24,604	0.03%	2,665	1,919	4,584		Status of Women	24,604	24,604	0.03%	17,896
TIS	Technology	694,640	0.78%	75,241	22,359	97,600		Technology	694,640	694,640	0.78%	505,245
-	Treasure Island Development Authority	0	0.00%	0	0	0		Treasure Island Development Authority	0	0	0.00%	0
TTX	Treasurer/Tax Collector	1,090,839	1.23%	118,156	4,890	123,046		Treasurer/Tax Collector	1,090,839	1,090,839	1.23%	793,420
CRT	Trial Courts	17,369	0.02%	1,881	490	2,371		Trial Courts	17,369	17,369	0.02%	12,633
WAR	War Memorial	24,473	0.03%	2,651	0	2,651		War Memorial	24,473	24,473	0.03%	17,800

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SCHEDULE 8 - 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 the number of actual employees by department (excluding certificated positions). The Commission invoices Muni and Public Utilities Commission for additional specialized services and those direct billings are used to offset the allocations.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	855,367
Supply and Services Costs	
Other Expenses	187,646
Department Cost Total Per Financial System	1,043,013
Adjustment - Department Revenue Total Per Financial System	
Adjusted Cost Total Department Costs Net of Revenue	1,043,013
Expenditure Recoveries for Costs Identified to Departments	(360,839)
Operating Transfers In	(13,358)
Department Cost Total to Allocate	668,816
Total Allocated before Incoming Costs	668,816

B. INCOMING COSTS - (Default Spread Salary%)

	Civil Service Commission Incoming
Department	
1 Building Depreciation	5,410
3 Board of Supervisors	291
4 Controller	4,210
5 Health Service System	60,330
6 Administrative Services	398
7 City Attorney	15,229
9 Human Resources	40,523
10 Mayor's Budget Office	105
12 Human Resources - Workers' Comp	708
Total Incoming	127,204

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C. TOTAL ALLOCATED

796,020

D. DEPARTMENTAL ALLOCATIONS

		FY 2020-21 FTE	Allocation Percent	Initial Allocation	Costs Specifically Identified to Departments	Subtotal: Total Costs to Departments	LESS: Direct Billed	Department Allocation	Notes
SCI	Academy of Sciences	11	0.03%	239	0	239	0	239	
ADM	Administrative Services	930	2.51%	19,979	0	19,979	0	19,979	
ADP	Adult Probation	161	0.43%	3,452	0	3,452	0	3,452	
AIR	Airport	1,644	4.44%	35,331	0	35,331	0	35,331	
ART	Arts Commission	36	0.10%	767	0	767	0	767	
AAM	Asian Art Museum	51	0.14%	1,090	0	1,090	0	1,090	
ASR	Assessor-Recorder	179	0.48%	3,843	0	3,843	0	3,843	
BOS	Board of Supervisors	86	0.23%	1,848	0	1,848	0	1,848	
DBI	Building Inspection	270	0.73%	5,806	0	5,806	0	5,806	
CSS	Child Support Services	66	0.18%	1,421	0	1,421	0	1,421	
CFC	Children & Families Commission	12	0.03%	261	0	261	0	261	
CHF	Children, Youth & Families	60	0.16%	1,293	0	1,293	0	1,293	
CAT	City Attorney	298	0.81%	6,411	0	6,411	0	6,411	
CPC	City Planning	227	0.61%	4,881	0	4,881	0	4,881	
CSC	Civil Service Commission	5	0.01%	108	0	108	0	108	Not allocated out
CON	Controller	286	0.77%	6,146	0	6,146	0	6,146	
DAT	District Attorney	302	0.82%	6,491	0	6,491	0	6,491	
ECN	Economic & Workforce Development	125	0.34%	2,679	0	2,679	0	2,679	
REG	Elections	112	0.30%	2,397	0	2,397	0	2,397	
DEM	Emergency Communications	277	0.75%	5,945	0	5,945	0	5,945	
ENV	Environment	86	0.23%	1,854	0	1,854	0	1,854	
ETH	Ethics	21	0.06%	448	0	448	0	448	
FAM	Fine Arts Museums	105	0.28%	2,249	0	2,249	0	2,249	
FIR	Fire Department	1,753	4.73%	37,670	0	37,670	0	37,670	
UNA	General Fund Unallocated		0.00%	0	0	0	0	0	
HSS	Health Service System	54	0.15%	1,162	0	1,162	0	1,162	
HOM	Homelessness and Supportive Housing	137	0.37%	2,937	0	2,937	0	2,937	
HRD	Human Resources	187	0.51%	4,025	0	4,025	0	4,025	
HRC	Human Rights Commission	24	0.07%	518	0	518	0	518	
HSA	Human Services	2,260	6.10%	48,561	0	48,561	0	48,561	
JUV	Juvenile Probation	176	0.47%	3,773	0	3,773	0	3,773	
LLB	Law Library	2	0.01%	44	0	44	0	44	
MYR	Mayor	140	0.38%	3,018	0	3,018	0	3,018	
MTA	MTA - MUNI	4,473	12.08%	96,120	160,839	256,959	(160,839)	96,120	

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MTA	MTA - Parking & Traffic	747	2.02%	16,045	0	16,045	0	16,045
MTA	MTA - Taxicab Commission	28	0.08%	598	0	598	0	598
BOA	Permit Appeals	5	0.01%	98	0	98	0	98
DPA	Police Accountability	49	0.13%	1,048	0	1,048	0	1,048
POL	Police Department	2,924	7.89%	62,836	0	62,836	0	62,836
PRT	Port Commission	243	0.66%	5,232	0	5,232	0	5,232
PDR	Public Defender	197	0.53%	4,242	0	4,242	0	4,242
DPH	Public Health - Behavioral Health	598	1.62%	12,856	0	12,856	0	12,856
DPH	Public Health - Health at Home	42	0.11%	908	0	908	0	908
DPH	Public Health - Health Network	390	1.05%	8,376	0	8,376	0	8,376
DPH	Public Health - Jail Health	139	0.38%	2,992	0	2,992	0	2,992
DPH	Public Health - Laguna Honda Hospital	1,335	3.60%	28,682	0	28,682	0	28,682
DPH	Public Health - Primary Care	385	1.04%	8,282	0	8,282	0	8,282
DPH	Public Health - Public Health Admin	851	2.30%	18,284	0	18,284	0	18,284
DPH	Public Health - Public Health Division	333	0.90%	7,158	0	7,158	0	7,158
DPH	Public Health - SF General Hospital	2,986	8.06%	64,175	0	64,175	0	64,175
LIB	Public Library	680	1.83%	14,607	0	14,607	0	14,607
DPW	Public Works - Admin	149	0.40%	3,204	0	3,204	0	3,204
DPW	Public Works - Architecture	202	0.55%	4,348	0	4,348	0	4,348
DPW	Public Works - Building Repair	111	0.30%	2,378	0	2,378	0	2,378
DPW	Public Works - Construction		0.00%	0	0	0	0	0
DPW	Public Works - Engineering	271	0.73%	5,820	0	5,820	0	5,820
DPW	Public Works - Street Environment	365	0.99%	7,848	0	7,848	0	7,848
DPW	Public Works - Street Sewer	62	0.17%	1,326	0	1,326	0	1,326
DPW	Public Works - Street Use & Map	98	0.26%	2,103	0	2,103	0	2,103
DPW	Public Works - Urban Forest	118	0.32%	2,542	0	2,542	0	2,542
PUC-CLIPUC-Clean Power SF		22	0.06%	482	0	482	0	482
PUC-HH PUC-Hetch Hetchy		340	0.92%	7,314	0	7,314	0	7,314
PUC PUC-Public Utilities Bureaus		672	1.81%	14,440	200,000	214,440	(200,000)	14,440
PUC-CW PUC-Wastewater		421	1.14%	9,045	0	9,045	0	9,045
PUC-WT PUC-Water		692	1.87%	14,878	0	14,878	0	14,878
REC	Recreation & Park	916	2.47%	19,684	0	19,684	0	19,684
RNT	Rent Arbitration Board	33	0.09%	710	0	710	0	710
RET	Retirement Commission	102	0.27%	2,187	0	2,187	0	2,187
CCD	SF Community College District	647	1.75%	13,903	0	13,903	0	13,903
USD	SF Unified School District	3,382	9.13%	72,669	0	72,669	0	72,669
SHF	Sheriff	1,008	2.72%	21,657	0	21,657	0	21,657
WOM	Status of Women	7	0.02%	153	0	153	0	153
TIS	Technology	254	0.69%	5,461	0	5,461	0	5,461
TTX	Treasurer/Tax Collector	192	0.52%	4,125	0	4,125	0	4,125
CRT	Trial Courts	429	1.16%	9,216	0	9,216	0	9,216

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WAR	War Memorial	62	0.17%	1,341	0	1,341	0	1,341
Subtotal		37,044	100.00%	796,020	360,839	1,156,859	(360,839)	796,020
Net out amounts not allocated out								(108)
Total allocated to Departments								795,912

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SCHEDULE 9 –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; Workforce Development; Employee Relations; Recruitment Assessment & Client Services; and Workers' Compensation. Costs related to Workers' Compensation is segregated from this schedule and allocated out through Schedule 12 - Human Resources - Worker's Comp. 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 benefits and working conditions with their certificated employees.

Direct Billing for Services Provided to Departments include direct billing for administration services and human resources services: Equal Employment Opportunity; Workforce Development; Employee Relations; and Recruitment Assessment & Client Services; requested by city departments. For example, direct billing for administration services mainly include direct bills by Human Resources of departments participating in the City Fellows program.

Department expenses for employee tuition payments reimbursed by the City General Fund as mandated by labor contracts negotiated by the City with employee labor unions are indicated below in the adjustments line item as Interfund Transfer.

Revenue for Training Services Paid by Employees & Other Agencies record payments for training paid for by non-city agencies and city employees who are paying out-of-pocket.

A. DEPARTMENT COSTS

	Human Resources				Total Check
	Total Amounts	Administration	Services	Non-Allocable	
Salaries and Benefits	19,386,732	3,751,392	15,635,339	-	19,386,732
Supply and Services Costs	0	-	-	-	-
Non-personnel Services	5,683,149	1,979,942	3,700,935	2,271	5,683,149
Materials and Supplies	95,519	77,909	17,609	-	95,519
Allocated Charges	-1,521,747	(1,521,747)	-	-	(1,521,747)
Services of Other Departments	3,888,028	3,037,545	850,483	-	3,888,028
Fiduciary Payments	143,608	143,608	-	-	143,608
Department Costs Per Financial System	27,675,288	7,468,650	20,204,368	2,271	27,675,288
Direct Billing for Services Provided to Departments	6,374,321	161,426	6,212,896	-	6,374,321
Training Services Paid by Employees & Other Agencies	54,400	-	54,400	-	54,400
Direct Billing for Services Subtotal Per Financial System	6,428,721	161,426	6,267,296	0	6,428,721
Intrafund Transfer	1,598,075	29,307	1,568,768	-	1,598,075
Intergovernmental Revenue	16,783	1,026	15,756	-	16,783
Other Revenues	4,418	4,418	-	-	4,418
Department Revenue Per Financial System	8,047,997	196,176	7,851,820	-	8,047,997
Department Costs Net of Revenue	19,627,291	7,272,473	12,352,547	2,271	19,627,291

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B. INCOMING COSTS - (Default Spread Salary%)

Department	Human Resources				
	% Split Based on				
	Actuals	37.05%	62.94%	0.01%	100.00%
Incoming Total	Administration	Human Resources Services	Non-Allocable	Total Check	
1 Building Depreciation	261,846	97,021	164,794	30	261,846
2 Equipment Depreciation	1,325	491	834	0	1,325
3 Board of Supervisors	20,548	7,613	12,932	2	20,548
4 Controller	325,999	120,792	205,169	38	325,999
5 Health Service System	797,359	295,444	501,822	92	797,359
6 Administrative Services	62,153	23,030	39,116	7	62,153
7 City Attorney	(37,583)	(13,926)	(23,653)	(4)	(37,583)
9 Civil Service Commission	4,025	1,491	2,533	0	4,025
10 Mayor's Budget Office	8,795	3,259	5,535	1	8,795
11 Admin Services - Risk Management	-	-	-	-	-
12 Human Resources - Workers' Comp	30,726	11,385	19,338	4	30,726
Total Incoming	1,475,192	546,601	928,420	171	1,475,192
C. TOTAL ALLOCATED NET COSTS INCLUDING INCOMING COSTS	21,102,483	7,819,074	13,280,967	2,442	21,102,483

D. SUMMARY OF TOTAL COSTS ALLOCATED TO DEPARTMENTS

	Total	Administration	Human Resources Services
Department Costs Net of Revenue	19,625,020	7,272,473	12,352,547
Direct Billing for Services Provided to Departments	6,374,321	161,426	6,212,896
Total Incoming	1,475,021	546,601	928,420
TOTAL COSTS ALLOCATED TO DEPARTMENTS	27,474,362	7,980,499	19,493,863

E. DEPARTMENTAL ALLOCATIONS

	FY 2020-21 FTE	Allocation Percent	Initial Allocation Administration	Initial Allocation Human Resources Services	Administration Services Provided to Departments	Human Resources Services Provided to Departments	Total Costs Allocated to Departments	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	2,345	3,983	0	0	6,328	0	6,328	
Administrative Services	926	2.51%	196,167	333,196	0	164,977	694,340	-164,977	529,363	
ADM - Central Shops	0	0.00%	0	0	0	0	0	0	0	
ADM - Real Estate	0	0.00%	0	0	0	0	0	0	0	
Adult Probation	160	0.43%	33,891	57,564	0	79,425	170,880	-79,425	91,455	
Airport	1,638	4.44%	346,900	589,222	14,091	69,386	1,019,599	-83,477	936,122	
Animal Care	0	0.00%	0	0	0	0	0	0	0	
Arts Commission	36	0.10%	7,532	12,794	0	102,024	122,350	-102,024	20,326	
Asian Art Museum	51	0.14%	10,702	18,178	0	90,137	119,017	-90,137	28,880	
Assessor-Recorder	178	0.48%	37,737	64,097	6,751	0	108,585	-6,751	101,834	
Board of Supervisors	86	0.23%	18,149	30,826	0	0	48,975	0	48,975	
Building Inspection	269	0.73%	57,010	96,834	0	259,145	412,989	-259,145	153,844	
Child Support Services	0	0.00%	0	0	0	32,333	32,333	-32,333	0	
Children & Families Commission	12	0.03%	2,563	4,353	0	50,000	56,915	-50,000	6,915	
Children, Youth & Families	60	0.16%	12,698	21,568	0	65,658	99,924	-65,658	34,266	
City Attorney	297	0.81%	62,945	106,915	0	0	169,860	0	169,860	
City Planning	226	0.61%	47,920	81,394	0	101,700	231,014	-101,700	129,314	
Civil Service Commission	71	0.19%	15,017	25,507	0	25,100	65,623	-25,100	40,523	
Controller	285	0.77%	60,342	102,492	21,435	5,500	189,769	-26,935	162,834	
Convention Facilities	0	0.00%	0	0	0	0	0	0	0	
District Attorney	301	0.82%	63,734	108,255	0	0	171,989	0	171,989	
Economic & Workforce Development	124	0.34%	26,308	44,685	0	0	70,994	0	70,994	
Elections	111	0.30%	23,531	39,968	0	89,767	153,265	-89,767	63,499	
Emergency Communications	276	0.75%	58,372	99,146	0	51,790	209,308	-51,790	157,518	
Environment	86	0.23%	18,204	30,921	0	163,955	213,080	-163,955	49,125	

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Ethics	21	0.06%	4,400	7,473	0	96,203	108,077	-96,203	11,873
Fine Arts Museums	104	0.28%	22,084	37,511	0	27,960	87,555	-27,960	59,595
Fire Department	1,746	4.73%	369,869	628,235	0	55,025	1,053,129	-55,025	998,104
General Fund Unallocated	0	0.00%	0	0	0	2,450	2,450	-2,450	0
Health Service System	54	0.15%	11,406	19,373	0	289,316	320,095	-289,316	30,779
Homelessness and Supportive Housing	136	0.37%	28,835	48,977	6,751	40,513	125,075	-47,264	77,811
Human Resources	187	0.51%	39,516	67,120	0	70,701	177,338	-70,701	106,637
Human Rights Commission	24	0.07%	5,087	8,641	0	35,000	48,729	-35,000	13,729
Human Services	2,251	6.10%	476,799	809,859	0	423,478	1,710,136	-423,478	1,286,658
Juvenile Probation	175	0.47%	37,049	62,930	0	207,655	307,634	-207,655	99,979
Law Library	2	0.01%	434	737	0	0	1,171	0	1,171
Mayor	140	0.38%	29,629	50,326	0	2,700	82,656	-2,700	79,956
MTA - MUNI	4,522	12.25%	957,825	1,626,899	0	1,826,547	4,411,272	-1,826,547	2,584,724
MTA - Parking & Traffic	687	1.86%	145,449	247,050	0	0	392,499	0	392,499
MTA - Taxicab Commission	18	0.05%	3,903	6,629	0	0	10,531	0	10,531
Permit Appeals	5	0.01%	965	1,639	0	0	2,604	0	2,604
Police Accountability	49	0.13%	10,286	17,471	0	154,682	182,438	-154,682	27,757
Police Department	2,913	7.89%	616,964	1,047,935	0	83,600	1,748,499	-83,600	1,664,899
Port Commission	243	0.66%	51,373	87,259	0	71,618	210,250	-71,618	138,632
Public Defender	197	0.53%	41,654	70,750	0	2,970	115,374	-2,970	112,404
Public Health - Behavioral Health	596	1.61%	126,230	214,405	0	0	340,635	0	340,635
Public Health - Health at Home	42	0.11%	8,914	15,140	0	0	24,053	0	24,053
Public Health - Health Network	304	0.82%	64,331	109,269	0	0	173,600	0	173,600
Public Health - Jail Health	139	0.38%	29,381	49,905	0	0	79,286	0	79,286
Public Health - Laguna Honda Hospital	1,330	3.60%	281,617	478,336	0	1,408	761,360	-1,408	759,952
Public Health - Primary Care	384	1.04%	81,313	138,113	0	0	219,426	0	219,426
Public Health - Public Health Admin	932	2.53%	197,433	335,347	0	0	532,780	0	532,780
Public Health - Public Health Division	332	0.90%	70,277	119,368	93,360	183,035	466,039	-276,394	189,645
Public Health - SF General Hospital	2,975	8.06%	630,110	1,070,264	0	111,613	1,811,988	-111,613	1,700,375
Public Library	677	1.83%	143,420	243,604	7,327	255,626	649,977	-262,953	387,024
Public Works - Admin	134	0.36%	28,294	48,059	0	52,444	128,797	-52,444	76,353
Public Works - Architecture	202	0.55%	42,763	72,635	0	0	115,398	0	115,398
Public Works - Building Repair	125	0.34%	26,409	44,857	0	0	71,266	0	71,266
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0
Public Works - Engineering	270	0.73%	57,182	97,126	0	0	154,308	0	154,308
Public Works - Street Environment	364	0.99%	77,060	130,889	0	0	207,948	0	207,948
Public Works - Street Sewer	61	0.17%	13,016	22,109	0	0	35,125	0	35,125
Public Works - Street Use & Map	97	0.26%	20,647	35,069	0	0	55,716	0	55,716
Public Works - Urban Forest	118	0.32%	24,958	42,392	0	0	67,350	0	67,350
PUC-Clean Power SF	22	0.06%	4,736	8,044	0	0	12,779	0	12,779
PUC-Hetch Hetchy	339	0.92%	71,812	121,975	0	12,897	206,684	-12,897	193,787
PUC-Public Utilities Bureaus	669	1.81%	141,777	240,812	10,508	476,162	869,259	-486,670	382,589
PUC-Wastewater	419	1.14%	88,805	150,838	0	16,594	256,237	-16,594	239,643
PUC-Water	690	1.87%	146,079	248,121	0	34,879	429,080	-34,879	394,201
Recreation & Park	913	2.47%	193,272	328,279	1,202	116,884	639,638	-118,086	521,552
Rent Arbitration Board	33	0.09%	6,967	11,833	0	72,084	90,884	-72,084	18,800
Retirement Commission	101	0.27%	21,471	36,468	0	17,604	75,543	-17,604	57,939
SF Community College District	647	1.75%	137,033	232,756	0	0	369,789	0	369,789
SF Unified School District	3,382	9.16%	716,247	1,216,571	0	0	1,932,819	0	1,932,819
Sheriff	1,004	2.72%	212,647	361,188	0	100,394	674,229	-100,394	573,834
Status of Women	7	0.02%	1,501	2,550	0	7,892	11,943	-7,892	4,051
Technology	253	0.69%	53,620	91,075	0	6,315	151,009	-6,315	144,694
Treasurer/Tax Collector	191	0.52%	40,502	68,794	0	5,750	115,047	-5,750	109,297
Trial Courts	427	1.16%	90,489	153,699	0	0	244,187	0	244,187
War Memorial	62	0.17%	13,168	22,366	0	0	35,534	0	35,534
Subtotal	36,918	100.00%	7,819,074	13,280,967	161,426	6,212,896	27,474,362	-6,374,321	21,100,041
Net out amounts not allocated out									-106,637
Total allocated to Departments									20,993,405

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SCHEDULE 10– MAYOR'S BUDGET OFFICE

The Finance and Legislative Affairs division of the Mayor's Office has two major functions: Budget & Legislative activities. Included in this Plan is the allocation of Budget expenditures; all other expenditures are general government in nature and non-allocable. The Budget section prepares the Mayor's budget, oversees spending in all City departments and is involved in a wide range of issues ranging from capital expenditures to debt management.

The basis of allocating costs are the respective budgets for each department for Fiscal Year 2020-21 as approved by the Board of Supervisors and signed by the Mayor.

The total department costs are allocated between unallowable costs and allowable costs based on actual salary costs incurred in Fiscal Year 2020-21. Unallowable costs are described in the memo from State Controller's Office dated October 15, 2019 and include costs related to the political aspects of the budget process, which could reasonably be construed as a general cost of government such as the compilation of individual department budgets into the executive budget; revenue projections, budget monitoring, and central budget office interactions with the chief executive's office during budget development; and defending the budget to the County Board of Supervisors.

Allowable costs related to budget formulation are those incurred in developing the individual department budgets before the individual budgets are consolidated and submitted to the chief executive. This includes developing guidance on the preparation of individual department budgets, developing forms and related instructions, assisting departments in the preparation of their individual budgets, and reviewing and analyzing the individual budgets. Allowable costs related to the budget execution activity are those incurred in controlling and managing a budget (appropriation) for a given year.

A. DEPARTMENT COSTS

	Costs Per Financial System	Unallowable	Allowable	Amount
<i>Allocation Percentage Based on Salary</i>	<i>100.00%</i>	<i>36.87%</i>	<i>63.13%</i>	
Salary	1,052,944	388,228	664,715	664,715
Benefits	494,528	182,336	312,192	312,192
Salaries and Benefits	1,547,472	570,565	976,907	976,907

Supply and Services Costs

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Non-personnel Services	141,149	52,043	89,107	89,107
Materials and Supplies	-	-	-	-
Services of Other Departments	126,738	46,729	80,009	80,009
DEPARTMENT Cost Total	1,815,359	669,337	1,146,022	1,146,022

Total Department Costs to Allocate

Adjustments - 4400 Intergovernmental: Federal (33)

Total **1,145,989**

B. INCOMING COSTS

	Department	Mayor's Budget Office Incoming
1 Building Depreciation		-
Total Incoming		-

C. TOTAL ALLOCATED **1,145,989**

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D. DEPARTMENTAL ALLOCATIONS

	FY 2020-21 Department Budget	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	5,587,723	0.04%	455	0	455
Administrative Services	470,834,939	3.34%	38,330	0	38,330
Adult Probation	41,818,109	0.30%	3,404	0	3,404
Airport	1,170,021,775	8.31%	95,251	0	95,251
Arts Commission	23,762,015	0.17%	1,934	0	1,934
Asian Art Museum	10,236,316	0.07%	833	0	833
Assessor-Recorder	39,105,431	0.28%	3,184	0	3,184
Board of Supervisors	18,606,318	0.13%	1,515	0	1,515
Building Inspection	89,501,462	0.64%	7,286	0	7,286
Child Support Services	13,409,069	0.10%	1,092	0	1,092
Children & Families Commission	31,194,003	0.22%	2,539	0	2,539
Children, Youth & Families	285,355,499	2.03%	23,231	0	23,231
City Attorney	93,814,525	0.67%	7,637	0	7,637
City Planning	60,371,324	0.43%	4,915	0	4,915
Civil Service Commission	1,286,033	0.01%	105	0	105
Controller	75,093,898	0.53%	6,113	0	6,113
District Attorney	73,721,806	0.52%	6,002	0	6,002
Economic & Workforce Development	96,139,625	0.68%	7,827	0	7,827
Elections	24,388,329	0.17%	1,985	0	1,985
Emergency Communications	117,088,290	0.83%	9,532	0	9,532
Environment	38,599,389	0.27%	3,142	0	3,142
Ethics	4,724,515	0.03%	385	0	385
Fine Arts Museums	18,470,103	0.13%	1,504	0	1,504
Fire Department	412,290,704	2.93%	33,564	0	33,564
General City Responsibility	572,541,420	4.07%	46,610	0	46,610 Not allocated out
Health Service System	12,102,328	0.09%	985	0	985
Homelessness and Supportive Housing	852,119,737	6.05%	69,371	0	69,371
Human Resources	108,030,770	0.77%	8,795	0	8,795
Human Rights Commission	11,205,068	0.08%	912	0	912
Human Services	1,393,346,901	9.90%	113,432	0	113,432
Juvenile Probation	41,284,225	0.29%	3,361	0	3,361
Law Library	1,937,106	0.01%	158	0	158

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Mayor	204,157,287	1.45%	16,620	0	16,620
MTA - MUNI	1,206,568,490	8.57%	98,226	0	98,226
MTA - Parking & Traffic	222,787,868	1.58%	18,137	0	18,137
MTA - Taxicab Commission	6,231,921	0.04%	507	0	507
Permit Appeals	1,177,452	0.01%	96	0	96
Department of Police Accountability	10,415,143	0.07%	848	0	848
Police Department	667,891,102	4.74%	54,373	0	54,373
Port Commission	124,770,345	0.89%	10,157	0	10,157
Public Defender	42,256,703	0.30%	3,440	0	3,440
Public Health - Behavioral Health	535,517,649	3.80%	43,596	0	43,596
Public Health - Health at Home	8,236,557	0.06%	671	0	671
Public Health - Health Network Services	296,655,415	2.11%	24,151	0	24,151
Public Health - Jail Health	37,890,187	0.27%	3,085	0	3,085
Public Health - Laguna Honda Hospital	300,803,380	2.14%	24,488	0	24,488
Public Health - Primary Care	114,978,667	0.82%	9,360	0	9,360
Public Health - Admin	180,600,117	1.28%	14,703	0	14,703
Public Health - Public Health	297,695,457	2.11%	24,235	0	24,235
Public Health - SF General Hospital	996,821,628	7.08%	81,151	0	81,151
Public Library	151,700,834	1.08%	12,350	0	12,350
Public Works - Admin	(17,007,794)	-0.12%	(1,385)	0	(1,385)
Public Works - Architecture	39,888,193	0.28%	3,247	0	3,247
Public Works - Building Repair	36,000,281	0.26%	2,931	0	2,931
Public Works - Engineering	82,247,078	0.58%	6,696	0	6,696
Public Works - Street Env	108,917,115	0.77%	8,867	0	8,867
Public Works - Street Sewer	23,313,677	0.17%	1,898	0	1,898
Public Works - Street Use & Map	27,483,896	0.20%	2,237	0	2,237
Public Works - Urban Forest	41,908,180	0.30%	3,412	0	3,412
PUC-Clean Power SF	210,972,355	1.50%	17,175	0	17,175
PUC-Hetch Hetchy	204,020,597	1.45%	16,609	0	16,609
PUC	(23,523)	0.00%	(2)	0	(2)
PUC-Wastewater	277,513,391	1.97%	22,592	0	22,592
PUC-Water	564,289,271	4.01%	45,938	0	45,938
Recreation & Park	231,586,029	1.65%	18,853	0	18,853
Rent Arbitration Board	9,381,302	0.07%	764	0	764
Retirement Commission	35,750,791	0.25%	2,910	0	2,910
SF Redevelopment Agency		0.00%	0	0	0
SF Unified School District		0.00%	0	0	0

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Sheriff	245,012,613	1.74%	19,946	0	19,946
Status of Women	10,279,426	0.07%	837	0	837
Technology	131,405,646	0.93%	10,698	0	10,698
Treasurer/Tax Collector	42,671,873	0.30%	3,474	0	3,474
Trial Courts	131,374,564	0.93%	10,695	0	10,695
War Memorial	24,730,294	0.18%	2,013	0	2,013
Subtotal	14,076,860,212	100.00%	1,145,989	0	1,145,989
Net out amount not allocated out to Departments					(46,610)
Total allocated to Departments					1,099,379

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SCHEDULE 11 – ADMIN SERVICES - RISK MANAGEMENT

The Department of Administrative Services manages the Risk Management program for the City and County of San Francisco. It provides services to City Departments by assisting them in managing their risks of injury to people and property, involving employees, City property, and the public at large. Risk Management purchases insurance coverage for City departments and acts in an advisory capacity to them with respect to workers' compensation, public liability, City property, and City contracts. Risk Management is also active in bond and insurance matters to facilitate small business contracting with the City.

The basis of allocating indirect costs to City departments are Risk Management direct charges to each user department.

Risk Management's department costs are fully supported by direct bills to user departments.

A. DEPARTMENT COSTS AND REVENUE

COSTS	Amount
Salaries and Benefits	\$ 619,566
Supply and Services Costs	
Non-personnel Services	\$ 29,307,203
Materials and Supplies	\$ -
Other Services	\$ 69,748
DEPARTMENT Costs Per Financial System	\$ 29,996,517
REVENUE	
Revenues - Transfer In	\$ 8,435
Expenditure Recoveries	\$ 30,150,108

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DEPARTMENT Revenue Per Financial System **\$ 30,158,543**

B. INCOMING COSTS - Not applicable	ADM-Risk Management	
Department	Incoming	
1. Building Deprecation		3,892
2. City Attorney		-
Total Incoming		\$ 3,892

C. TOTAL ALLOCATED **\$ 30,000,409**

RISK MANAGEMENT Allocations

	Work Order Recoveries	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Administrative Services	198,766	0.66%	197,779	(198,766)	(987)
ADM-Real Estate	449,783	1.49%	447,550	(449,783)	(2,233)
Adult Probation	10,000	0.03%	9,950	(10,000)	(50)
Airport	7,619,790	25.27%	7,581,956	(7,619,790)	(37,833)
Arts Commission	18,354	0.06%	18,263	(18,354)	(91)
Asian Art Museum	354,154	1.17%	352,396	(354,154)	(1,758)
Board of Supervisors	7,409	0.02%	7,372	(7,409)	(37)
Building Inspection	3,395	0.01%	3,378	(3,395)	(17)
City Planning	9,941	0.03%	9,892	(9,941)	(49)
Controller	385,849	1.28%	383,933	(385,849)	(1,916)
Convention Facilities	1,805,618	5.99%	1,796,653	(1,805,618)	(8,965)
Economic & Workforce Development	-	0.00%	0	0	0
Elections	32,463	0.11%	32,302	(32,463)	(161)
Emergency Communications	38,802	0.13%	38,609	(38,802)	(193)
Environment	6,935	0.02%	6,900	(6,935)	(34)
Fine Arts Museums	1,711,619	5.68%	1,703,121	(1,711,619)	(8,498)
General City Responsibility	977,780	3.24%	972,925	(977,780)	(4,855)
Health Service System	2,944	0.01%	2,930	(2,944)	(15)
Human Resources	-	0.00%	0	0	0
Human Rights Commission	-	0.00%	0	0	0
Human Services	6,506	0.02%	6,474	(6,506)	(32)

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Juvenile Probation	59,345	0.20%	59,050	(59,345)	(295)
Law Library	12,873	0.04%	12,809	(12,873)	(64)
Mayor	-	0.00%	0	0	0
MTA - MUNI	4,149,815	13.76%	4,129,211	(4,149,815)	(20,604)
Police Department	-	0.00%	0	0	0
Port Commission	6,762,779	22.43%	6,729,201	(6,762,779)	(33,578)
Public Health - Laguna Honda Hospital	-	0.00%	0	0	0
Public Health - Public Health Division	1,033,535	3.43%	1,028,404	(1,033,535)	(5,132)
Public Health - SF General Hospital	-	0.00%	0	0	0
Public Library	73,305	0.24%	72,941	(73,305)	(364)
Public Works - Admin	297,187	0.99%	295,711	(297,187)	(1,476)
PUC-Public Utilities Bureaus	371,265	1.23%	369,421	(371,265)	(1,843)
PUC-Wastewater	543,373	1.80%	540,675	(543,373)	(2,698)
PUC-Hetch Hetchy	1,297,732	4.30%	1,291,289	(1,297,732)	(6,443)
PUC-Water	767,253	2.54%	763,443	(767,253)	(3,810)
Recreation & Park	221,593	0.73%	220,493	(221,593)	(1,100)
Rent Arbitration Board	774	0.00%	770	(774)	(4)
Retirement Commission	232,658	0.77%	231,503	(232,658)	(1,155)
SF Redevelopment Agency	-	0.00%	0	0	0
Sheriff	182,759	0.61%	181,851	(182,759)	(907)
Technology	410,962	1.36%	408,921	(410,962)	(2,040)
Treasurer/Tax Collector	44,656	0.15%	44,435	(44,656)	(222)
Trial Courts	48,135	0.16%	47,896	(48,135)	(239)
War Memorial	-	0.00%	0	0	0
Subtotal	30,150,108	100.00%	30,000,409	-30,150,108	(149,699)
Net out amount not allocated out to Departments					4,855
Total allocated to Departments					(144,844)

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SCHEDULE 12 – HUMAN RESOURCES - WORKERS' COMP

The Workers' Compensation Division of the San Francisco Human Resources Department administers the workers' compensation program. The activities of the division include implementing the State mandate for workers' compensation benefits by providing adequate medical care and timely payments of other benefits at the lowest cost to the City. The basis of allocating Workers' Compensation costs is actual charges for the total benefits paid out for each department, and the actual administrative cost that is charged to each department by Workers' Compensation, which show the majority of departments being allocated administrative cost at equal percentage and a minority of departments being allocated administrative costs a different percentage due to unique departmental requirements.

Human Resources "Allocation" and "Direct Bill" values include various small departments, a supplemental section is included to detail the breakdown to re-allocate the costs to those departments that Human Resources absorbed.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	9,403,516
Non-personnel Services	66,333,817
Materials and Supplies	11,289
Allocated Charges	1,502,692
Services of Other Departments	1,254,524
Expenditure Recoveries	(78,875,963)
 DEPARTMENT Cost Subtotal	 (370,125)
Adjustments	
Expenditure Recoveries	78,875,963
 Total	 78,875,963
General Admin Distribution	-
Grand Total	78,875,963

B. INCOMING COSTS - Not applicable

C. TOTAL ALLOCATED 78,875,963

WORKERS' COMP ALLOCATIONS

	BENEFITS PAID BY DEPARTMENT	ADMIN CHARGED TO DEPARTMENT	TOTAL CHARGED TO DEPARTMENT	Allocation Percent	Initial Allocation	TOTAL CHARGED TO SMALL DEPARTMENT	Direct Billed	Department Allocation (including Human Resources Breakdown)
Academy of Sciences	-	-	-	0.00%	-	6,509	-	6,509
Administrative Services	960,196	321,158	1,281,354	1.62%	1,281,353.66	225,441	(1,281,354)	225,441
Adult Probation	107,079	35,815	142,893	0.18%	142,893.34	-	(142,893)	-
Airport	2,302,110	714,065	3,016,175	3.82%	3,016,174.60	-	(3,016,175)	-
Animal Care	-	-	-	0.00%	-	18,977	-	18,977
Arts Commission	-	-	-	0.00%	-	-	-	-
Asian Art Museum	21,050	7,040	28,090	0.04%	28,090.06	-	(28,090)	-
Assessor-Recorder	29,280	9,793	39,074	0.05%	39,073.86	-	(39,074)	(0)
Board of Supervisors	-	-	-	0.00%	-	-	-	-
Building Inspection	169,396	56,658	226,054	0.29%	226,053.72	-	(226,054)	(0)
Child Support Services	-	-	-	0.00%	-	-	-	-
Children, Youth & Families	-	-	-	0.00%	-	-	-	-
City Attorney	6,370	2,131	8,501	0.01%	8,500.50	-	(8,501)	-
City Planning	-	-	-	0.00%	-	53,005	-	53,005
Civil Service Commission	-	-	-	0.00%	-	708	-	708
Controller	1,960	656	2,616	0.00%	2,616.00	-	(2,616)	-
County Clerk	-	-	-	0.00%	-	-	-	-
District Attorney	174,798	58,465	233,263	0.30%	233,263.28	-	(233,263)	(0)
Economic & Workforce Development	4,344	1,453	5,796	0.01%	5,796.46	-	(5,796)	-
Elections	-	-	-	0.00%	-	59,731	-	59,731
Emergency Communications	530,821	177,544	708,365	0.90%	708,364.95	-	(708,365)	-
Environment	10,354	3,463	13,817	0.02%	13,816.53	-	(13,817)	-
Ethics	-	-	-	0.00%	-	1,239	-	1,239

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Fine Arts Museums	717,995	240,149	958,144	1.21%	958,143.85	-	(958,144)	(0)
Fire Department	10,126,191	3,386,916	13,513,107	17.13%	13,513,107.37	-	(13,513,107)	-
Health Service System	28,611	9,570	38,181	0.05%	38,181.18	-	(38,181)	-
Homelessness and Supportive Housing	-	-	-	0.00%	-	68,929	-	68,929
Human Resources	569,767	190,571	760,338	0.96%	760,337.76	30,726	(760,338)	30,726
Human Rights Commission	-	-	-	0.00%	-	-	-	-
Human Services	1,521,354	508,849	2,030,203	2.57%	2,030,202.92	-	(2,030,203)	(0)
Juvenile Probation	966,983	323,428	1,290,410	1.64%	1,290,410.32	-	(1,290,410)	-
Law Library	-	-	-	0.00%	-	-	-	-
Mayor	326	109	435	0.00%	435.28	-	(435)	-
Medical Examiner	-	-	-	0.00%	-	282,381	-	282,381
MTA - MUNI	381,659	127,654	509,313	0.65%	509,312.71	-	(509,313)	-
MTA - Taxicab Commission	-	-	-	0.00%	-	-	-	-
Police Accountability	-	-	-	0.00%	-	10,746	-	10,746
Police Department	14,830,234	4,960,282	19,790,516	25.09%	19,790,516.15	-	(19,790,516)	0
Port Commission	412,194	137,867	550,060	0.70%	550,060.41	-	(550,060)	(0)
Public Defender	10,619	3,552	14,170	0.02%	14,170.43	-	(14,170)	-
Public Health - Admin	-	-	-	0.00%	-	-	-	-
Public Health - Behavioral Health	237,519	79,443	316,962	0.40%	316,962.20	-	(316,962)	-
Public Health - Jail Health	-	-	-	0.00%	-	-	-	-
Public Health - Laguna Honda Hospital	3,068,842	1,026,438	4,095,280	5.19%	4,095,279.89	-	(4,095,280)	-
Public Health - Primary Care	-	-	-	0.00%	-	-	-	-
Public Health - Public Health Division	1,466,950	490,652	1,957,602	2.48%	1,957,602.34	-	(1,957,602)	-
Public Health - SF General Hospital	5,754,992	1,924,877	7,679,869	9.74%	7,679,869.34	-	(7,679,869)	-
Public Library	384,701	128,671	513,372	0.65%	513,372.03	-	(513,372)	(0)
Public Works - Admin	2,909,604	973,178	3,882,782	4.92%	3,882,781.87	-	(3,882,782)	-
-	-	-	-	0.00%	-	-	-	-
-	-	-	-	0.00%	-	-	-	-
Public Works - Architecture	-	-	-	0.00%	-	-	-	-
Public Works - Building Repair	-	-	-	0.00%	-	-	-	-
Public Works - Engineering	-	-	-	0.00%	-	-	-	-
Public Works - Street Environment	-	-	-	0.00%	-	-	-	-
Public Works - Street Sewer	-	-	-	0.00%	-	-	-	-
Public Works - Street Use & Map	-	-	-	0.00%	-	-	-	-
Public Works - Urban Forest	-	-	-	0.00%	-	-	-	-
PUC-Public Utilities Bureaus	209,643	70,119	279,762	0.35%	279,762.36	-	(279,762)	-
PUC-Wastewater	1,562,423	522,585	2,085,008	2.64%	2,085,008.20	-	(2,085,008)	(0)
PUC-Hetch Hetchy	196,625	65,765	262,390	0.33%	262,390.28	-	(262,390)	-
PUC-Water	1,482,480	495,846	1,978,327	2.51%	1,978,326.59	-	(1,978,327)	(0)
Recreation & Park	2,575,615	861,468	3,437,084	4.36%	3,437,083.90	-	(3,437,084)	(0)
Rent Arbitration Board	-	-	-	0.00%	-	-	-	-
Retirement Commission	12,191	4,078	16,268	0.02%	16,268.41	-	(16,268)	-
SF Community College District	558,811	186,906	745,717	0.95%	745,716.58	-	(745,717)	-
Sheriff	4,645,153	1,553,668	6,198,821	7.86%	6,198,821.49	-	(6,198,821)	-
Status of Women	-	-	-	0.00%	-	-	-	-
Technology	27,517	9,204	36,721	0.05%	36,720.95	-	(36,721)	-
Treasurer/Tax Collector	98,418	32,918	131,336	0.17%	131,336.18	-	(131,336)	-
Trial Courts	-	-	-	0.00%	-	1,945	-	1,945
War Memorial	73,276	24,509	97,785	0.12%	97,784.91	-	(97,785)	-
Subtotal	59,148,451	19,727,512	78,875,963	100.00%	78,875,963	760,338	(78,875,963)	760,338

HUMAN RESOURCES ALLOCATION BREAKDOWN

City and County of San Francisco FY 2022-23
 OMB A-87 Cost Allocation Plan

	Sum of FY21 Benefit Payme	Sum of FY21 Admin	Sum of FY21 Total Billing	
Grand Total				-
Human Resources Total Allocation includes small departments	576,611	183,727	760,338	
Breakdown:				
Academy of Sciences	4,936	1,573	6,509	
Administrative Services	170,966	54,475	225,441	
Animal Care	14,391	4,586	18,977	
City Planning	40,197	12,808	53,005	
Civil Service Commission	537	171	708	
Police Accountability	8,150	2,597	10,746	
Ethics	940	299	1,239	
Homelessness and Supportive Housing	52,273	16,656	68,929	
Human Resources	23,301	7,425	30,726	
Medical Examiner	214,147	68,234	282,381	
Retirement Commission	0	0	-	
Elections	45,298	14,433	59,731	
Trial Courts	1,475	470	1,945	