



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

City/County of San Francisco
San Francisco, California

Date: October 9, 2023
Filing Ref: SFO24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 Fund ISF |
| 7. Human Resources | |

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.

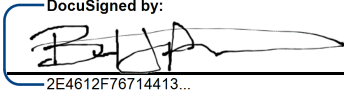
E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

CITY/COUNTY OF SAN FRANCISCO

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY 
ben rosenfield

BY Sandeep Singh

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

Name
controller

Title
10/23/2023

Date

10/23/2023
Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

City and County of San Francisco FY 2023-24
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 | - | - | 225,266 | 8,463 | - | - | - | - | 793,177 | 34,981 |
| 2 Equipment Depreciation | - | - | 347,911 | 21,627 | - | - | 2,817 | 56,119 | 22,499 | - |
| 3 Board of Supervisors | 1,079 | - | - | 9,840 | 214,649 | - | 9,365 | 2,322 | 7,885 | 18,290 |
| 4 Controller | 18,293 | - | - | 160,338 | (875,702) | - | 160,292 | 38,624 | 131,279 | 86,418 |
| 5 Health Service System | 69,396 | - | - | 890,949 | (1,231,807) | - | 350,208 | 424,976 | 1,130,102 | 328,911 |
| 6 Administrative Services | 1,696 | 2,502,090 | 6,509,042 | 28,068 | 249,177 | 620,582 | 28,994 | 3,226 | 9,346 | 67,811 |
| 7 City Attorney | 1,878 | - | 740,303 | (9,462) | 436,212 | - | 191,870 | 31,225 | (18,616) | (880,864) |
| 8 Civil Service Commission | 247 | - | - | 3,296 | 34,466 | - | 810 | 1,201 | 3,992 | 6,541 |
| 9 Human Resources | 8,144 | - | - | 108,572 | 1,135,296 | - | 26,672 | 39,574 | 131,504 | 215,448 |
| 10 Mayor's Budget Office | 520 | - | - | 4,542 | 106,353 | - | 4,775 | 989 | 3,377 | 8,361 |
| 11 Admin Svcs - Risk Management | - | - | (243) | (3) | (3,070) | - | (6) | (179) | - | (1) |
| 12 Human Resources - Workers' Comp | 23,168 | - | - | (0) | 0 | 8,772 | - | - | 0 | (0) |
| TOTAL CURRENT ALLOCATIONS | 124,421 | 2,502,090 | 7,822,279 | 1,226,229 | 65,575 | 629,354 | 775,797 | 598,078 | 2,214,546 | (114,104) |
| Prior Allocation in FY 2021-22 Plan | 121,015 | 1,631,160 | 9,428,251 | 1,360,003 | (128,929) | 334,912 | 562,538 | 483,869 | 2,361,651 | (607,073) |
| Adjustment for Difference to Prior Plan | 3,406 | 870,929 | (1,605,972) | (133,774) | 194,504 | 294,442 | 213,259 | 114,209 | (147,105) | 492,969 |
| TOTAL ALLOCATION IN FY 2023-24 PLAN | 127,827 | 3,373,019 | 6,216,307 | 1,092,455 | 260,079 | 923,797 | 989,056 | 712,287 | 2,067,440 | 378,864 |

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 | - | - | - | 31,958 | - | 48,147 | 127,356 | 392,043 | 111,700 | - |
| 2 Equipment Depreciation | - | - | - | 43,207 | - | 35,312 | 6,412 | 61,005 | 234,397 | - |
| 3 Board of Supervisors | 2,878 | 5,972 | 56,026 | 12,805 | - | 16,954 | 28,093 | 6,484 | 23,793 | 4,636 |
| 4 Controller | (14,590) | 82,393 | 923,161 | 214,857 | - | 284,108 | 480,358 | 108,447 | 393,837 | 77,742 |
| 5 Health Service System | (74,232) | 24,059 | 17,497 | (95,879) | - | 2,047,102 | 1,014,446 | 511,796 | 1,763,781 | (18,281) |
| 6 Administrative Services | 13,966 | 14,638 | 146,167 | 40,989 | 660,920 | 102,781 | 56,890 | 9,337 | 116,101 | 34,678 |
| 7 City Attorney | 585 | (4,759) | (3,477) | (396,496) | (6,547) | 482,623 | 258,926 | 466,597 | (21,145) | (15,776) |
| 8 Civil Service Commission | 1,427 | 355 | 1,310 | 4,992 | - | 6,930 | 2,863 | 2,841 | 6,344 | 1,850 |
| 9 Human Resources | 47,001 | 11,688 | 43,149 | 164,418 | - | 228,270 | 94,299 | 93,590 | 208,970 | 60,941 |
| 10 Mayor's Budget Office | 1,239 | 3,077 | 29,254 | 5,774 | - | 7,582 | 14,240 | 2,863 | 11,298 | 2,082 |
| 11 Admin Svcs - Risk Management | - | - | - | (3) | (691) | - | - | (12) | (50) | (2) |
| 12 Human Resources - Workers' Comp | - | - | - | 22,976 | - | - | - | 28,775 | - | (0) |
| TOTAL CURRENT ALLOCATIONS | (21,726) | 137,422 | 1,213,088 | 49,597 | 653,681 | 3,259,809 | 2,083,884 | 1,683,767 | 2,849,026 | 147,871 |
| Prior Allocation in FY 2021-22 Plan | (350,192) | 97,224 | 1,314,075 | 536,253 | 405,582 | 2,999,723 | 602,273 | 1,251,988 | 2,556,890 | 64,529 |
| Adjustment for Difference to Prior Plan | 328,467 | 40,197 | (100,988) | (486,656) | 248,099 | 260,086 | 1,481,611 | 431,779 | 292,137 | 83,342 |
| TOTAL ALLOCATION IN FY 2023-24 PLAN | 306,741 | 177,619 | 1,112,100 | (437,059) | 901,781 | 3,519,895 | 3,565,494 | 2,115,546 | 3,141,163 | 231,214 |

City and County of San Francisco FY 2023-24
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

| Department | Public Health - Health Network Services | | | | | | | | | | Public Health - Admin |
|--------------------------------------------|-----------------------------------------|-------------------|-------------------|-----------------------------------|--------------------------------|--------------------------------|-----------------------------|---------------------------------------|------------------------------|-------------------------------------|-----------------------|
| | 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 - Public Health Admin | |
| 1 Building Depreciation | 10,454 | - | 3,196 | - | - | - | - | - | - | - | - |
| 2 Equipment Depreciation | - | 34,772 | 2,237,941 | - | - | - | - | - | - | - | 1,167,769 |
| 3 Board of Supervisors | 1,367 | 4,647 | 92,621 | 113,188 | 1,899 | 63,763 | 7,909 | 66,491 | 23,939 | 32,503 | |
| 4 Controller | 13,204 | 77,194 | 1,406,941 | 1,621,587 | 31,637 | 950,844 | 132,792 | 70,044 | 399,728 | (1,924,883) | |
| 5 Health Service System | 170,844 | 854,514 | 10,606,746 | 1,655,559 | 102,409 | 1,290,808 | 327,666 | 3,220,592 | 1,209,791 | 1,414,517 | |
| 6 Administrative Services | (381) | 10,505 | 158,303 | 294,431 | 2,667 | 104,157 | 14,428 | 104,882 | 34,048 | 153,735 | |
| 7 City Attorney | 170,000 | 248,788 | 2,161,239 | (12,613) | - | - | 179,433 | (227,162) | 20,979 | - | |
| 8 Civil Service Commission | 557 | 2,515 | 39,703 | 15,166 | 938 | 11,825 | 3,002 | 29,503 | 11,082 | 12,958 | |
| 9 Human Resources | 18,351 | 82,839 | 1,307,789 | 499,560 | 30,902 | 389,497 | 98,872 | 971,804 | 365,051 | 426,826 | |
| 10 Mayor's Budget Office | 611 | 1,959 | 41,062 | 56,667 | 818 | 27,517 | 3,582 | 29,283 | 10,453 | 18,367 | |
| 11 Admin Svcs - Risk Management | - | (492) | - | - | - | - | - | - | - | - | |
| 12 Human Resources - Workers' Comp | 10,040 | - | - | - | - | - | - | (0) | - | - | |
| TOTAL CURRENT ALLOCATIONS | 395,046 | 1,317,241 | 18,055,541 | 4,243,544 | 171,268 | 2,838,411 | 767,684 | 4,265,437 | 2,075,072 | 1,301,793 | |
| Prior Allocation in FY 2021-22 Plan | 371,580 | 1,319,263 | 16,302,591 | 3,181,364 | 160,351 | 1,538,351 | 597,261 | 3,471,357 | 1,645,577 | 2,158,387 | |
| Adjustment for Difference to Prior Plan | 23,466 | (2,022) | 1,752,950 | 1,062,180 | 10,917 | 1,300,059 | 170,423 | 794,080 | 429,494 | (856,593) | |
| TOTAL ALLOCATION IN FY 2023-24 PLAN | 418,512 | 1,315,218 | 19,808,492 | 5,305,725 | 182,185 | 4,138,470 | 938,107 | 5,059,517 | 2,504,566 | 445,200 | |

SUMMARY SCHEDULE

| Department | Public Health - Public Health | | Homelessness and Supportive Housing | Human Rights Commission | Human Services | Juvenile Probation | Law Library | Mayor | Medical Examiner | MTA - MUNI |
|--------------------------------------------|----------------------------------------|-------------------------------------|-------------------------------------|-------------------------|------------------|--------------------|---------------|------------------|------------------|------------------|
| | Public Health - Public Health Division | Public Health - SF General Hospital | | | | | | | | |
| 1 Building Depreciation | 178,773 | - | - | 12,638 | 1,035,738 | - | - | 880,406 | - | 1,067,422 |
| 2 Equipment Depreciation | - | - | 8,771 | - | 142,809 | 48,085 | - | - | - | - |
| 3 Board of Supervisors | 38,344 | 209,578 | 119,850 | 2,852 | 258,173 | 8,978 | 378 | 48,278 | - | 242,016 |
| 4 Controller | 647,156 | 246,313 | 2,058,267 | 48,257 | 1,654,515 | 126,961 | 6,447 | 826,871 | - | (692,049) |
| 5 Health Service System | 1,260,229 | 6,961,496 | 1,278,327 | 322,339 | (337,464) | 1,079,147 | 13,879 | 974,987 | - | (390,063) |
| 6 Administrative Services | 83,243 | 340,927 | 244,842 | 4,427 | 383,840 | 39,420 | 619 | 79,566 | 858,314 | 348,326 |
| 7 City Attorney | 750,718 | (559,510) | 480,115 | 7,581 | 643,957 | 175,696 | 3,944 | 1,264,627 | 323,115 | (4,608,288) |
| 8 Civil Service Commission | 11,545 | 63,772 | 4,102 | 744 | 50,419 | 3,692 | 47 | 3,312 | - | 99,245 |
| 9 Human Resources | 380,270 | 2,100,610 | 135,123 | 24,499 | 1,660,787 | 121,613 | 1,547 | 109,103 | - | 3,276,094 |
| 10 Mayor's Budget Office | 17,951 | 97,982 | 62,328 | 1,357 | 126,175 | 4,011 | 190 | 24,784 | - | 103,843 |
| 11 Admin Svcs - Risk Management | (475) | - | - | - | (3) | (25) | (4) | - | - | (1,789) |
| 12 Human Resources - Workers' Comp | - | - | 65,661 | 227 | (0) | - | - | - | 243,187 | - |
| TOTAL CURRENT ALLOCATIONS | 3,367,753 | 9,461,168 | 4,457,386 | 424,922 | 5,618,946 | 1,607,578 | 27,047 | 4,211,935 | 1,424,615 | (555,243) |
| Prior Allocation in FY 2021-22 Plan | 3,173,166 | 7,928,000 | 2,660,682 | 221,583 | 3,590,975 | 2,012,730 | 23,354 | 3,470,817 | 890,290 | (561,872) |
| Adjustment for Difference to Prior Plan | 194,588 | 1,533,168 | 1,796,703 | 203,339 | 2,027,970 | (405,152) | 3,693 | 741,118 | 534,325 | 6,630 |
| TOTAL ALLOCATION IN FY 2023-24 PLAN | 3,562,341 | 10,994,336 | 6,254,089 | 628,261 | 7,646,916 | 1,202,426 | 30,739 | 4,953,053 | 1,958,940 | (548,613) |

City and County of San Francisco FY 2023-24
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SUMMARY SCHEDULE

| Department | MTA - Parking & Traffic (Street Mgmt) | | | Department of Police Accountability | | Port Commission | Public Defender | Public Library | Public Works - Admin | Public Works - Architecture |
|--------------------------------------------|---------------------------------------|--------------------------|-----------------|-------------------------------------|-------------------|------------------|------------------|----------------|----------------------|-----------------------------|
| | MTA - Parking & Traffic | MTA - Taxicab Commission | Permit Appeals | Police Accountability | Police Department | | | | | |
| 1 Building Depreciation | - | - | 861 | 71,726 | 4,072,857 | - | 174,000 | - | 39,315 | 24,569 |
| 2 Equipment Depreciation | - | - | - | - | 2,645,232 | - | 24,829 | - | 1,214,558 | - |
| 3 Board of Supervisors | 42,636 | 1,380 | 229 | 2,031 | 139,369 | 15,990 | 9,715 | 36,343 | 1,409 | 5,335 |
| 4 Controller | 846,576 | 23,306 | 1,057 | 55,601 | 2,329,983 | 11,814 | 162,134 | 321,023 | (2,184,029) | 107,823 |
| 5 Health Service System | (67,693) | (1,596) | (5,678) | 274,056 | 14,738,814 | (203,306) | 1,350,638 | (64,977) | (78,559) | (110,398) |
| 6 Administrative Services | 78,333 | 2,113 | 334 | 2,746 | 270,146 | 72,090 | 27,511 | 65,000 | 23,697 | 15,308 |
| 7 City Attorney | 1,044,367 | 1,838,338 | (19,011) | 40,350 | 4,649,940 | (355,299) | 122,271 | (46,155) | 839,004 | - |
| 8 Civil Service Commission | 17,260 | 620 | 95 | 1,002 | 61,965 | 5,069 | 4,576 | 16,259 | 3,220 | 4,525 |
| 9 Human Resources | 568,547 | 13,402 | 3,140 | 33,011 | 2,041,108 | 166,970 | 150,722 | 535,575 | 106,068 | 149,056 |
| 10 Mayor's Budget Office | 23,384 | 648 | 102 | 875 | 61,355 | 7,436 | 4,227 | 15,980 | (1,809) | 2,573 |
| 11 Admin Svcs - Risk Management | - | - | - | - | - | (2,668) | - | (6) | (7) | - |
| 12 Human Resources - Workers' Comp | - | - | - | 15,750 | - | 0 | - | - | - | - |
| TOTAL CURRENT ALLOCATIONS | 2,553,410 | 1,878,212 | (18,870) | 497,149 | 31,010,769 | (281,903) | 2,030,623 | 879,043 | (37,133) | 198,791 |
| Prior Allocation in FY 2021-22 Plan | 1,563,744 | 1,005,508 | (11,491) | 526,460 | 28,113,263 | (110,821) | 1,805,352 | 778,258 | 1,142,885 | 317,774 |
| Adjustment for Difference to Prior Plan | 989,666 | 872,704 | (7,379) | (29,311) | 2,897,506 | (171,082) | 225,271 | 100,785 | (1,180,018) | (118,983) |
| TOTAL ALLOCATION IN FY 2023-24 PLAN | 3,543,076 | 2,750,916 | (26,249) | 467,838 | 33,908,275 | (452,985) | 2,255,894 | 979,828 | (1,217,150) | 79,807 |

SUMMARY SCHEDULE

| Department | Public Works - Street Env | | | Public Works - Street Sewer | Public Works - Street Use & Map | Public Works - Urban Forest | PUC | | Clean Power SF | PUC-Hetch Hetchy |
|--------------------------------------------|--------------------------------|-----------------------------|----------------------------|-----------------------------|---------------------------------|-----------------------------|-----------------------------------|------------------------------|--------------------|------------------|
| | Public Works - Building Repair | Public Works - Construction | Public Works - Engineering | | | | Public Works - Street Environment | PUC-Public Utilities Bureaus | PUC-Clean Power SF | |
| 1 Building Depreciation | - | - | 38,752 | - | - | 11,367 | - | 1,010 | - | - |
| 2 Equipment Depreciation | - | - | - | - | - | - | - | - | - | - |
| 3 Board of Supervisors | 5,461 | - | 20,918 | 20,665 | 4,499 | 5,705 | 9,062 | 5,824 | 40,591 | 42,878 |
| 4 Controller | 121,041 | - | 367,940 | 346,971 | 75,875 | 95,850 | 152,992 | (3,415,431) | 878,904 | 643,565 |
| 5 Health Service System | (49,367) | - | (142,529) | (191,512) | (34,220) | (51,354) | (65,667) | 2,811 | 99 | 1,334 |
| 6 Administrative Services | 15,904 | - | 47,432 | 33,017 | 6,832 | 11,802 | 14,512 | (187,679) | 69,389 | 49,767 |
| 7 City Attorney | 136,309 | - | 166,243 | 2,485,131 | - | 146,593 | 412,348 | (148,900) | - | 669,041 |
| 8 Civil Service Commission | 2,024 | - | 5,842 | 7,850 | 1,403 | 2,105 | 2,692 | 15,502 | 547 | 7,354 |
| 9 Human Resources | 66,654 | - | 192,437 | 258,573 | 46,203 | 69,336 | 88,661 | 510,618 | 18,014 | 242,245 |
| 10 Mayor's Budget Office | 3,327 | - | 10,319 | 9,358 | 2,097 | 2,595 | 4,250 | 52 | 21,273 | 21,154 |
| 11 Admin Svcs - Risk Management | - | - | - | - | - | - | - | (813) | - | (473) |
| 12 Human Resources - Workers' Comp | - | - | - | - | - | - | - | - | - | - |
| TOTAL CURRENT ALLOCATIONS | 301,353 | 0 | 707,354 | 2,970,053 | 102,688 | 294,000 | 618,850 | (3,217,007) | 1,028,817 | 1,676,865 |
| Prior Allocation in FY 2021-22 Plan | 310,053 | 0 | 931,390 | 1,805,370 | 134,160 | 281,214 | 385,087 | (3,472,601) | 707,671 | 13,327 |
| Adjustment for Difference to Prior Plan | (8,701) | 0 | (224,036) | 1,164,682 | (31,472) | 12,786 | 233,762 | 255,595 | 321,146 | 1,663,538 |
| TOTAL ALLOCATION IN FY 2023-24 PLAN | 292,652 | 0 | 483,318 | 4,134,735 | 71,216 | 306,786 | 852,612 | (2,961,412) | 1,349,962 | 3,340,402 |

City and County of San Francisco FY 2023-24
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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 | Sheriff's Department Oversight | Status of Women |
|--------------------------------------------|------------------|------------------|-------------------|------------------------|-----------------------|-------------------------------|------------------------------------------------------------------|----------------------------|-------------------|--------------------------------|-----------------|
| 1 Building Depreciation | - | - | 7,223 | 21,706 | - | - | 80,465 | - | 857,787 | - | 6,756 |
| 2 Equipment Depreciation | - | - | 1,259,054 | - | - | - | - | - | 336,798 | - | - |
| 3 Board of Supervisors | 56,872 | 108,233 | 51,427 | 2,744 | 7,846 | - | - | - | 55,580 | 351 | 2,057 |
| 4 Controller | 731,583 | 1,406,633 | 206,772 | 46,423 | 96,185 | - | 673,231 | - | 932,770 | 6,033 | 35,146 |
| 5 Health Service System | 1,680 | 2,825 | 3,838,953 | 73,306 | 17,854 | - | - | - | 6,334,266 | - | 143,232 |
| 6 Administrative Services | 109,181 | 160,059 | 86,851 | 3,824 | 30,515 | - | - | 3,431 | 128,678 | - | 4,731 |
| 7 City Attorney | (1,282,159) | (244,229) | (190,745) | (2,217) | (333,763) | 33,794 | (59,599) | 93 | 2,377,059 | - | 79,126 |
| 8 Civil Service Commission | 9,262 | 15,579 | 22,534 | 721 | 2,348 | 13,156 | - | 79,694 | 21,494 | - | 234 |
| 9 Human Resources | 305,099 | 513,176 | 742,244 | 23,738 | 77,345 | 433,357 | - | 2,624,886 | 708,016 | 81 | 7,709 |
| 10 Mayor's Budget Office | 28,153 | 53,977 | 22,705 | 1,305 | 3,676 | - | - | - | 25,094 | 184 | 1,038 |
| 11 Admin Svcs - Risk Management | - | - | (119) | (0) | (3) | - | - | - | (77) | - | - |
| 12 Human Resources - Workers' Comp | - | - | - | 111 | - | (0) | - | - | - | - | - |
| TOTAL CURRENT ALLOCATIONS | (40,328) | 2,016,253 | 6,046,897 | 171,661 | (97,997) | 480,308 | 694,098 | 2,708,103 | 11,777,466 | 6,649 | 280,029 |
| Prior Allocation in FY 2021-22 Plan | 373,306 | 1,904,433 | 5,574,447 | 38,683 | (1,797,358) | 351,897 | 971,879 | 2,129,834 | 10,584,353 | 0 | 251,471 |
| Adjustment for Difference to Prior Plan | (413,634) | 111,820 | 472,450 | 132,977 | 1,699,362 | 128,411 | (277,781) | 578,268 | 1,193,113 | 6,649 | 28,558 |
| TOTAL ALLOCATION IN FY 2023-24 PLAN | (453,963) | 2,128,074 | 6,519,347 | 304,638 | 1,601,365 | 608,719 | 416,316 | 3,286,371 | 12,970,579 | 13,298 | 308,587 |

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 | 261,803 | 886,431 | 691,374 | - | - | 12,209,722 | 3,776,702 | 15,986,424 | 15,986,424 | - |
| 2 Equipment Depreciation | 229,138 | - | - | 15,505 | - | 10,196,567 | 360,679 | 10,557,245 | 10,557,245 | - |
| 3 Board of Supervisors | 29,227 | 9,507 | 27,043 | 5,711 | - | 2,524,483 | 167,978 | 2,692,461 | 2,692,461 | - |
| 4 Controller | 226,686 | 159,007 | 454,850 | 96,656 | - | 15,986,651 | 3,404,279 | 19,390,930 | 19,390,930 | - |
| 5 Health Service System | 18,636 | 1,153,010 | 2,554,764 | 77,318 | - | 68,686,091 | 6,368,798 | 75,054,888 | 75,054,888 | - |
| 6 Administrative Services | (94,875) | 17,404 | 41,770 | 31,602 | - | 15,618,223 | 319,309 | 15,937,532 | 15,937,532 | - |
| 7 City Attorney | (64,093) | 565,871 | (2,154) | (3,715) | (96,850) | 15,032,684 | 881,319 | 15,914,004 | 15,914,004 | - |
| 8 Civil Service Commission | 5,721 | 4,171 | 9,558 | 1,475 | - | 789,449 | 42,943 | 832,392 | 832,392 | - |
| 9 Human Resources | 188,438 | 137,407 | 314,845 | 48,581 | - | 26,003,939 | 1,254,293 | 27,258,232 | 27,258,232 | - |
| 10 Mayor's Budget Office | 14,281 | 4,196 | 12,385 | 2,721 | - | 1,194,173 | 82,412 | 1,276,585 | 1,276,585 | - |
| 11 Admin Svcs - Risk Management | (238) | (15) | - | - | - | (11,469) | (108) | (11,577) | (11,577) | - |
| 12 Human Resources - Workers' Comp | - | - | 477 | - | - | 419,142 | 292,935 | 712,077 | 712,077 | - |
| TOTAL CURRENT ALLOCATIONS | 814,723 | 2,936,990 | 4,104,912 | 275,854 | (96,850) | 168,649,656 | 16,951,537 | 185,601,193 | | |
| Prior Allocation in FY 2021-22 Plan | 270,398 | 2,652,780 | 3,791,868 | 133,830 | 3,819 | 142,643,792 | | | 0 <--must be zero | |
| Adjustment for Difference to Prior Plan | 544,325 | 284,210 | 313,045 | 142,024 | (100,669) | 26,005,864 | | | | |
| TOTAL ALLOCATION IN FY 2023-24 PLAN | 1,359,048 | 3,221,200 | 4,417,957 | 417,877 | (197,518) | 194,655,520 | | | | |