



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**City/County of San Francisco
San Francisco, California**

**Date: November 22, 2024
Filing Ref: SFO25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Employee Fringe Benefits 2. Controller 3. The Health Services System Division 4. Administrative Services 5. City Attorney 6. Civil Service Commission 7. Human Resources | <ol style="list-style-type: none"> 8. Admin Services – Risk Management 9. Human Resources – Workers’ Comp 10. Central Shops Fund ISF 11. Finance Corporation ISF 12. Reproduction Fund ISF 13. Telecommunications and Information
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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

CITY/COUNTY OF SAN FRANCISCO

DocuSigned by:
BY ChiaYu Ma
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ChiaYu Ma

Name
Deputy Controller

Title
11/25/2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Sandeep Singh

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

11/26/2025
Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775

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, 2025

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

CERTIFICATION OF COST ALLOCATION PLAN

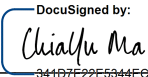
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this revised proposal (based on Fiscal Year 2022-23 actual expenditures) to establish billing or final indirect cost rates for Fiscal Year 2024-25, 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: pp  341D7E22E5944EC...

Name of Official: Greg Wagner, Controller

Date of Execution: January 31, 2024

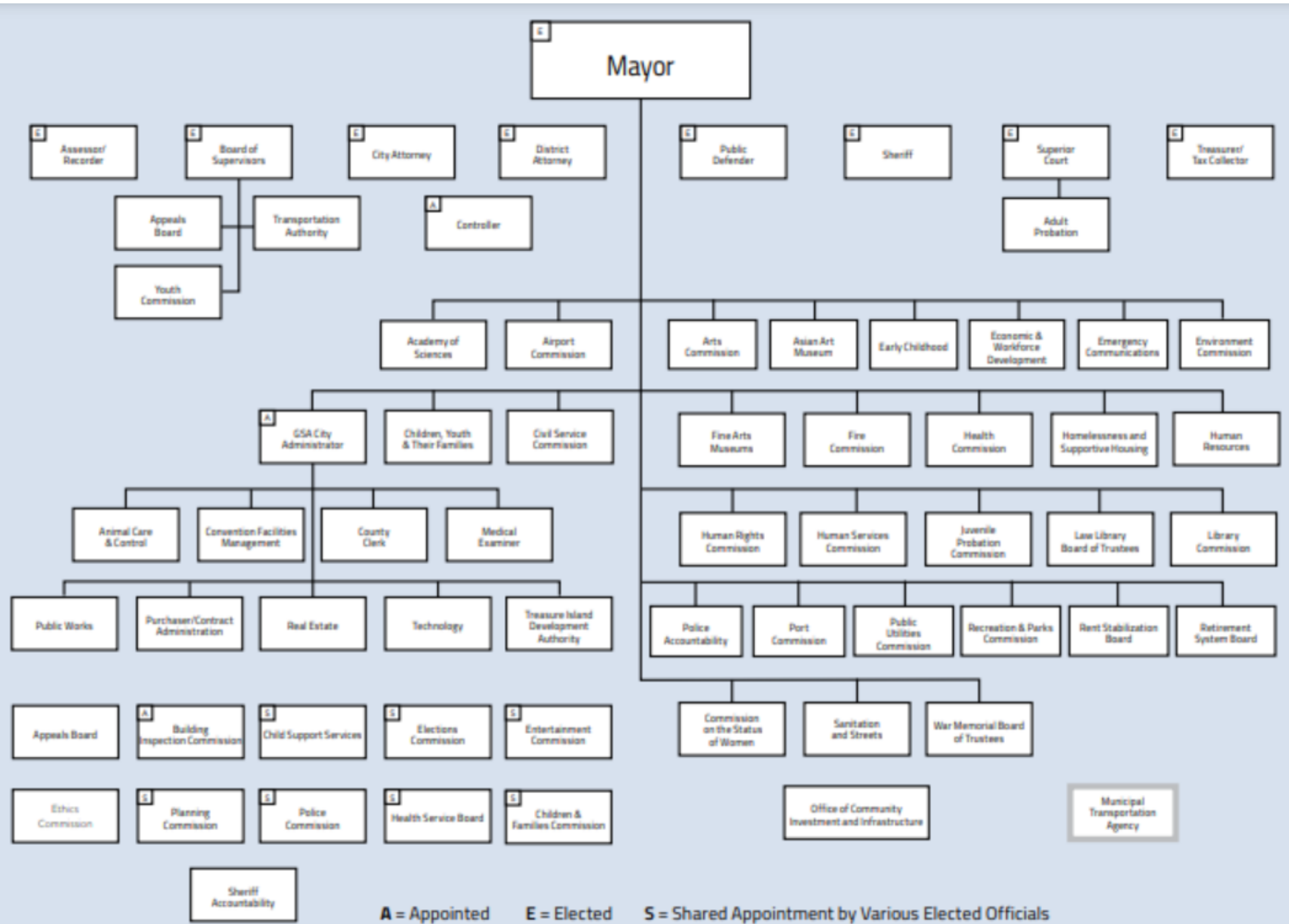


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INTRODUCTION - Changes from Prior Year Plan

- **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 2024-25
OMB A-87 Cost Allocation Plan

Department	ADM Animal Care And Control			Adult Probation	Airport	Animal Care	Arts Commission	Asian Art Museum	Assessor-Recorder	Building Inspection
	Academy of Sciences	ADM-Central Shops	ADM-Real Estate							
1 Building Depreciation	-	-	225,936	8,054	-	-	-	-	804,489	35,887
2 Equipment Depreciation	-	-	322,414	19,887	-	-	2,986	41,841	8,305	-
3 Board of Supervisors	1,375	-	-	11,203	208,424	-	7,505	2,369	7,499	18,572
4 Controller	23,460	-	-	190,495	(357,038)	-	110,091	40,295	127,519	64,987
5 Health Service System	63,028	-	-	881,865	(522,707)	-	210,471	312,905	1,058,541	(98,282)
6 Administrative Services	2,324	2,797,980	6,959,748	37,414	330,058	753,814	42,889	3,504	(27,438)	65,336
7 City Attorney	757	-	652,274	17,066	476,109	-	201,042	42,119	78,940	(222,814)
8 Civil Service Commission	211	-	-	3,094	35,077	-	932	1,259	4,136	7,013
9 Human Resources	4,744	-	-	69,448	787,300	-	20,918	28,262	92,837	157,402
10 Mayor's Budget Office	695	-	-	5,433	104,831	-	3,830	1,048	3,291	8,691
11 Admin Svcs - Risk Management	-	-	(5,105)	(60)	(62,945)	-	(105)	(3,629)	-	(20)
12 Human Resources - Workers' Comp	210,392	-	-	(0)	(0)	40,181	-	(0)	(0)	(0)
TOTAL CURRENT ALLOCATIONS	306,986	2,797,980	8,155,267	1,243,898	999,109	793,995	600,559	469,973	2,158,119	36,771
Prior Allocation in FY 2022-23 Plan	107,622	1,575,737	8,983,595	1,369,205	(889,459)	970,288	638,176	725,255	2,620,919	69,455
Adjustment for Difference to Prior Plan	199,363	1,222,243	(828,328)	(125,307)	1,888,568	(176,293)	(37,616)	(255,282)	(462,800)	(32,684)
TOTAL ALLOCATION IN FY 2024-25 PLAN	506,349	4,020,223	7,326,938	1,118,591	2,887,676	617,702	562,943	214,691	1,695,320	4,086

Department	Children & Families Commission - CFC		Early Education and Childhood		City Planning	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications	Environment
	Child Support Services	Children & Families Commission	Children, Youth & Families	Children, Youth & Families Commission							
1 Building Depreciation	-	-	-	-	32,786	-	48,686	120,535	397,634	113,293	-
2 Equipment Depreciation	-	-	-	-	28,711	-	16,911	-	62,643	227,133	-
3 Board of Supervisors	2,856	-	59,120	60,387	12,887	-	17,142	29,920	4,677	26,086	6,170
4 Controller	6,515	-	914,448	690,993	219,437	-	291,796	505,809	79,643	378,940	105,142
5 Health Service System	(56,499)	735	14,287	72,973	(215,877)	-	1,946,787	991,750	296,201	1,765,763	(28,325)
6 Administrative Services	17,475	-	152,120	109,109	37,780	947,456	73,348	60,450	4,440	152,728	31,335
7 City Attorney	38,860	(22,078)	52,502	(48,334)	(167,715)	(3,336)	487,796	(547,566)	434,909	(22,205)	28,077
8 Civil Service Commission	1,469	-	1,363	818	5,149	-	7,430	3,261	1,807	6,593	1,962
9 Human Resources	32,971	-	30,593	18,353	115,565	-	166,757	73,204	40,557	147,973	44,037
10 Mayor's Budget Office	1,271	-	31,172	31,936	5,983	-	7,861	15,346	2,182	12,752	2,949
11 Admin Svcs - Risk Management	-	-	-	-	(56)	(13,343)	-	-	(216)	(1,016)	(41)
12 Human Resources - Workers' Comp	-	-	-	-	45,061	-	(0)	(0)	21,606	(0)	-
TOTAL CURRENT ALLOCATIONS	44,919	(21,343)	1,255,605	936,235	119,710	930,777	3,064,514	1,252,709	1,346,082	2,808,041	191,305
Prior Allocation in FY 2022-23 Plan	(1,499)	93,091	1,037,775	0	129,727	373,739	3,031,054	1,557,946	1,226,342	2,677,397	148,572
Adjustment for Difference to Prior Plan	46,419	(114,433)	217,830	936,235	(10,017)	557,037	33,460	(305,237)	119,740	130,643	42,733
TOTAL ALLOCATION IN FY 2024-25 PLAN	91,338	(135,776)	1,473,435	1,872,470	109,693	1,487,814	3,097,973	947,472	1,465,822	2,938,684	234,037

City and County of San Francisco FY 2024-25
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SUMMARY SCHEDULE

Department	Ethics	Fine Arts Museums	Fire Department	Public Health - Health Network Services					Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Primary Care	Public Health - Admin
				Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Health Network	Public Health - Health Network				
1 Building Depreciation	10,701	-	3,278	-	-	-	-	-	-	-	-	
2 Equipment Depreciation	-	-	2,563,215	-	-	-	-	-	-	-	1,294,756	
3 Board of Supervisors	1,536	4,628	101,661	110,744	1,984	67,729	8,098	67,562	25,162	34,063		
4 Controller	10,701	78,656	1,607,644	1,582,003	33,747	1,024,596	137,946	41,631	428,106	(2,229,158)		
5 Health Service System	151,145	701,245	10,908,742	1,774,563	101,643	1,367,574	299,832	3,119,204	1,269,144	1,300,748		
6 Administrative Services	710	6,628	177,852	288,310	2,962	125,390	14,193	103,858	37,811	207,561		
7 City Attorney	221,620	357,799	2,037,461	98,435	-	-	40,959	(209,978)	26,591	-		
8 Civil Service Commission	633	2,847	43,782	17,202	985	13,257	2,906	30,236	12,302	12,609		
9 Human Resources	14,203	63,890	982,698	386,093	22,115	297,544	65,235	678,648	276,129	283,005		
10 Mayor's Budget Office	710	1,982	46,671	55,941	889	30,005	3,815	30,826	11,306	19,733		
11 Admin Svcs - Risk Management	-	(8,686)	-	-	-	-	-	-	-	-		
12 Human Resources - Workers' Comp	1,959	(0)	(0)	(0)	-	-	-	(0)	-	-		
TOTAL CURRENT ALLOCATIONS	413,917	1,208,990	18,473,006	4,313,292	164,324	2,926,095	572,984	3,861,987	2,086,551	923,319		
Prior Allocation in FY 2022-23 Plan	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		
Adjustment for Difference to Prior Plan	57,169	(375,401)	1,923,062	1,051,376	17,294	1,024,971	(12,259)	395,396	549,642	(2,055,347)		
TOTAL ALLOCATION IN FY 2024-25 PLAN	471,086	833,589	20,396,068	5,364,668	181,619	3,951,065	560,725	4,257,383	2,636,193	(1,132,028)		

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	183,031	-	-	12,936	1,043,297	-	-	859,916	-	1,067,422
2 Equipment Depreciation	-	-	16,383	-	106,286	21,690	-	-	-	-
3 Board of Supervisors	40,798	223,780	119,993	2,971	211,601	10,448	391	39,570	-	238,844
4 Controller	695,487	137,473	2,049,812	47,798	227,567	176,523	6,680	675,636	-	(628,726)
5 Health Service System	1,158,176	6,765,699	1,393,597	289,230	(260,573)	1,056,592	13,941	1,054,276	-	637,118
6 Administrative Services	71,747	391,088	236,195	4,734	263,432	50,236	667	67,134	956,668	367,138
7 City Attorney	(93,694)	(248,005)	2,081,712	(16,725)	631,220	140,371	1,248	915,023	345,516	(1,727,775)
8 Civil Service Commission	11,227	65,583	4,937	973	53,078	3,775	50	3,760	-	107,648
9 Human Resources	251,985	1,472,019	110,812	21,845	1,191,350	84,736	1,114	84,390	-	2,818,803
10 Mayor's Budget Office	19,791	107,884	62,905	1,415	103,507	4,918	200	20,387	-	107,204
11 Admin Svcs - Risk Management	(11,323)	-	-	-	(57)	(484)	(77)	(369)	-	(35,940)
12 Human Resources - Workers' Comp	(0)	(0)	44,549	1,078	(0)	(0)	-	0	185,719	(0)
TOTAL CURRENT ALLOCATIONS	2,327,224	8,915,522	6,120,895	366,256	3,570,708	1,548,804	24,213	3,719,722	1,487,903	2,951,736
Prior Allocation in FY 2022-23 Plan	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)
Adjustment for Difference to Prior Plan	(3,742,316)	1,040,449	1,814,614	30,332	(1,608,190)	(29,082)	2,179	459,227	453,757	3,159,795
TOTAL ALLOCATION IN FY 2024-25 PLAN	(1,415,092)	9,955,971	7,935,509	396,588	1,962,518	1,519,722	26,392	4,178,950	1,941,660	6,111,531

City and County of San Francisco FY 2024-25
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SUMMARY SCHEDULE

Department	MTA - Parking & Traffic (Street Mgmt)			Department of Police Accountability					Public Works - Admin	Public Works - Architecture
	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department	Port Commission	Public Defender	Public Library		
1 Building Depreciation	-	-	884	71,726	4,066,798	-	174,000	-	34,068	25,205
2 Equipment Depreciation	-	-	-	-	2,345,555	-	30,958	-	1,071,031	-
3 Board of Supervisors	38,985	7,140	242	2,060	145,238	35,114	10,463	38,172	4,301	6,754
4 Controller	803,564	24,815	(121)	35,048	2,472,547	158,822	178,011	335,704	(1,761,168)	114,737
5 Health Service System	2,844	2,055	(14,385)	261,937	14,577,503	367	1,452,093	241,326	(41,056)	(52,099)
6 Administrative Services	76,646	2,359	318	5,810	355,799	104,071	30,121	39,263	56,049	26,343
7 City Attorney	176,100	345,410	322,572	54,034	5,674,676	(343,804)	88,342	(30,758)	685,080	5,482
8 Civil Service Commission	18,279	625	101	1,072	61,610	5,564	5,137	17,286	3,881	4,497
9 Human Resources	12,582	9,093	2,263	24,053	1,382,836	124,886	115,299	387,984	79,727	101,171
10 Mayor's Budget Office	22,274	705	112	915	66,833	17,719	4,698	17,383	1,690	2,833
11 Admin Svcs - Risk Management	-	-	-	-	-	(55,786)	-	(588)	(2,559)	-
12 Human Resources - Workers' Comp	-	-	-	11,595	(0)	(0)	(0)	(0)	(0)	-
TOTAL CURRENT ALLOCATIONS	1,151,274	392,202	311,985	468,250	31,149,396	46,955	2,089,121	1,045,772	131,044	234,924
Prior Allocation in FY 2022-23 Plan	1,777,610	1,506,096	(3,364)	544,735	32,283,473	(290,539)	1,853,331	683,068	678,077	246,173
Adjustment for Difference to Prior Plan	(626,336)	(1,113,893)	315,349	(76,485)	(1,134,077)	337,494	235,790	362,704	(547,034)	(11,250)
TOTAL ALLOCATION IN FY 2024-25 PLAN	524,937	(721,691)	627,335	391,765	30,015,318	384,448	2,324,911	1,408,476	(415,990)	223,674

SUMMARY SCHEDULE

Department	Public Works - Street Env				PUC				Clean Power SF	PUC-Hetch Hetchy	
	Public Works - Building Repair	Public Works - Commission	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
1 Building Depreciation	-	-	-	39,756	-	-	11,662	-	1,036	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	2,385	86	-	27,735	7,838	1,322	6,103	2,912	5,280	49,697	45,883
4 Controller	40,365	1,465	-	473,024	132,693	22,402	103,958	49,333	(4,739,238)	849,167	782,842
5 Health Service System	(29,121)	(367)	-	(71,228)	(95,030)	(14,291)	(25,120)	(32,344)	23,223	1,040	11,637
6 Administrative Services	(596)	(109,481)	-	70,272	8,299	1,656	5,833	3,607	231,224	95,757	67,698
7 City Attorney	76,528	-	-	205,454	2,922,482	-	124,234	961,643	(164,617)	-	492,493
8 Civil Service Commission	2,220	32	-	6,144	8,222	1,236	2,173	2,798	16,376	734	8,206
9 Human Resources	56,551	1,312	-	138,317	184,539	27,752	48,782	62,809	367,550	16,466	184,187
10 Mayor's Budget Office	845	40	-	13,700	2,788	495	2,878	1,078	65	26,273	22,997
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	-	(14,930)	-	(9,913)
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	(0)	-	(0)
TOTAL CURRENT ALLOCATIONS	149,176	(106,913)	0	903,174	3,171,831	40,573	280,502	1,051,837	(4,274,031)	1,039,134	1,606,029
Prior Allocation in FY 2022-23 Plan	213,052	0	0	624,293	1,933,661	102,854	264,305	282,055	(3,252,670)	941,315	1,501,516
Adjustment for Difference to Prior Plan	(63,876)	(106,913)	0	278,881	1,238,170	(62,281)	16,197	769,781	(1,021,361)	97,819	104,513
TOTAL ALLOCATION IN FY 2024-25 PLAN	85,301	(213,825)	0	1,182,055	4,410,002	(21,708)	296,698	1,821,618	(5,295,392)	1,136,953	1,710,542

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OMB A-87 Cost Allocation Plan

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	Sanitation & Streets	Sheriff	Sheriff's Department Oversight	Status of Women
1 Building Depreciation	-	-	7,410	22,218	-	-	80,465	-	-	866,860	-	6,915
2 Equipment Depreciation	-	-	1,175,578	-	-	-	-	-	-	325,589	-	-
3 Board of Supervisors	60,183	114,140	50,507	3,173	8,369	-	-	-	28,554	59,660	451	2,721
4 Controller	1,026,922	1,947,984	196,165	54,075	(80,969)	-	803,193	-	487,970	1,016,164	22,804	71,674
5 Health Service System	14,303	23,783	4,085,727	31,223	682,280	-	-	-	-	6,257,625	6,823	109,763
6 Administrative Services	109,712	178,134	85,335	3,713	31,604	-	-	5,022	50,720	143,466	584	7,699
7 City Attorney	(1,006,269)	(263,948)	(163,447)	(3,006)	(384,920)	21,110	7,363	-	-	2,746,653	63,045	67,870
8 Civil Service Commission	10,086	16,770	25,333	956	2,641	13,147	-	114,517	2	22,006	26	300
9 Human Resources	226,379	376,409	568,594	21,461	59,274	295,076	-	2,570,073	35	493,915	578	6,729
10 Mayor's Budget Office	30,277	57,817	22,588	1,525	4,003	-	-	-	15,166	28,006	235	1,395
11 Admin Svcs - Risk Management	-	-	(1,807)	(5)	(52)	-	-	-	-	(1,497)	-	-
12 Human Resources - Workers' Comp	(0)	(0)	(0)	764	(0)	(0)	-	-	-	(0)	433	-
TOTAL CURRENT ALLOCATIONS	471,593	2,451,089	6,051,982	136,097	322,232	329,333	891,021	2,689,612	582,446	11,958,446	94,978	275,067
Prior Allocation in FY 2022-23 Plan	(648,162)	831,612	5,799,581	49,591	(570,226)	432,889	454,560	2,005,983	0	11,095,684	0	185,735
Adjustment for Difference to Prior Plan	1,119,754	1,619,477	252,401	86,507	892,458	(103,555)	436,461	683,629	582,446	862,762	94,978	89,332
TOTAL ALLOCATION IN FY 2024-25 PLAN	1,591,347	4,070,567	6,304,383	222,604	1,214,690	225,778	1,327,482	3,373,241	1,164,892	12,821,208	189,956	364,399

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	263,425	800,240	694,196	-	-	12,134,744	3,851,663	15,986,407	15,986,407	-
2 Equipment Depreciation	272,031	-	-	3,876	-	9,957,778	198,637	10,156,415	10,156,415	-
3 Board of Supervisors	29,054	9,839	27,002	6,963	-	2,626,085	181,819	2,807,904	2,807,904	-
4 Controller	135,632	167,465	459,828	114,066	-	15,997,596	1,927,752	17,925,348	17,925,348	-
5 Health Service System	107,040	1,246,092	2,688,705	9,228	-	71,257,090	6,717,496	77,974,586	77,974,586	-
6 Administrative Services	(116,127)	20,290	60,029	23,259	-	17,600,671	313,828	17,914,499	17,914,499	-
7 City Attorney	(35,389)	487,388	(2,069)	(5,553)	109,502	19,311,858	1,035,779	20,347,637	20,347,637	-
8 Civil Service Commission	6,398	4,439	10,490	1,648	-	864,313	47,420	911,733	911,733	-
9 Human Resources	143,598	99,643	235,448	36,978	-	19,399,886	937,909	20,337,795	20,337,795	-
10 Mayor's Budget Office	14,361	4,483	12,586	3,423	-	1,271,545	91,059	1,362,604	1,362,604	-
11 Admin Svcs - Risk Management	(5,152)	(267)	-	(2,369)	-	(238,397)	(2,043)	(240,440)	(240,440)	-
12 Human Resources - Workers' Comp	(0)	(0)	841	(0)	-	564,177	699,056	1,263,233	1,263,233	-
TOTAL CURRENT ALLOCATIONS	814,870	2,839,612	4,187,056	191,519	109,502	170,747,347	16,000,374	186,747,721		
Prior Allocation in FY 2022-23 Plan	492,767	2,904,270	3,796,634	12,569	(4,139)	156,994,106				
Adjustment for Difference to Prior Plan	322,102	(64,659)	390,421	178,950	113,641	13,753,241				
TOTAL ALLOCATION IN FY 2024-25 PLAN	1,136,972	2,774,953	4,577,477	370,469	223,144	184,500,588				

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STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025

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, 2023

Central Service Building	Depreciation Amount
City Hall	6,930,028
Hall of Justice	1,972,942
1 South Van Ness	1,878,014
25 Van Ness	261,419
30 Van Ness	0
49 South Van Ness	241,892
555 7th Street	174,000
1650 Mission	1,043,297
1660 Mission	0
1245 Third St	3,292,056
1419 Bryant	16,552
1Newhall	176,862
	15,987,063

CITY HALL Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	33,353	12.86%	891,403
ADM-Office of Cannabis	0	0.00%	0
Assessor-Recorder	30,101	11.61%	804,489
Board of Supervisors	32,893	12.69%	879,109
City Attorney	32,673	12.60%	873,229
Controller	31,295	12.07%	836,400
Economic & Workforce Development	1,963	0.76%	52,464
Elections	14,878	5.74%	397,634
Emergency Communications	4,239	1.63%	113,293
Mayor	28,216	10.88%	754,110
Mayor's Budget Office	0	0.00%	0
Public Works - Admin	0	0.00%	0
Sheriff	15,426	5.95%	412,280
Technology	4,317	1.66%	115,378
Treasurer/Tax Collector	29,942	11.55%	800,240
Subtotal	259,296	100.00%	6,930,028

HALL OF JUSTICE (850 Bryant HQ) Allocations

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	1,493	0.41%	8,054
District Attorney	9,025	2.47%	48,686
Medical Examiner	0	0.00%	0
Police Department	143,615	39.27%	774,742
Sheriff	82,910	22.67%	447,264
Trial Courts	128,684	35.19%	694,196
Subtotal	365,727	100.00%	1,972,942

1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	19,891	4.28%	80,328
ADM-Real Estate	950	0.20%	3,836

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Controller	0	0.00%	0
Economic & Workforce Development	16,856	3.62%	68,071
Human Resources	62,478	13.44%	252,311
Mayor	26,200	5.63%	105,806
MTA - MUNI	264,318	56.84%	1,067,422
Police Accountability	17,761	3.82%	71,726
SF Redevelopment Agency	19,925	4.28%	80,465
Technology	36,660	7.88%	148,048
Subtotal	465,039	100.00%	1,878,014

25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	1,192	1.18%	3,080
ADM-Real Estate	9,422	9.31%	24,347
ADM-Risk Management	1,734	1.71%	4,481
Arts Commission	0	0.00%	0
Civil Service Commission	2,410	2.38%	6,228
Ethics	4,141	4.09%	10,701
Public Health - Public Health Division	63,155	62.43%	163,198
Human Services	0	0.00%	0
Human Rights Commission	5,006	4.95%	12,936
MTA - Parking & Traffic	0	0.00%	0
Police Accountability	0	0.00%	0
Public Works - Admin	0	0.00%	0
Rent Arbitration Board	8,598	8.50%	22,218
Sheriff	2,831	2.80%	7,316
Status of Women	2,676	2.65%	6,915

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Subtotal 101,165 100.00% 261,419

49 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	44,273	10.37%	25,094
ADM-Office of Cannabis	1,158	0.27%	656
Building Inspection	63,316	14.84%	35,887
City Planning	57,844	13.55%	32,786
Fire Department	5,784	1.36%	3,278
Permit Appeals	1,559	0.37%	884
Public Health - Public Health Division	34,991	8.20%	19,832
Public Works - Admin	60,106	14.08%	34,068
Public Works - Architecture	44,469	10.42%	25,205
Public Works - Engineering	70,141	16.44%	39,756
Public Works - Street Use & Map	20,575	4.82%	11,662
PUC-Public Utilities Bureaus	1,828	0.43%	1,036
Recreation & Park	13,073	3.06%	7,410
ADM-Real Estate	7,654	1.79%	4,338

Subtotal 426,771 100.00% 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	0	0.00%	0
Human Services	173,335	100.00%	1,043,297
Permit Appeals	0	0.00%	0

Subtotal 173,335 100.00% 1,043,297

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
Public Safety Building (SFPD Headquarte	125,449	100.00%	3,292,056

Subtotal 125,449 100.00% 3,292,056

1Newhall Allocations

City and County of San Francisco FY 2024-25
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	Net Square Footage	Allocation Percent	Allocation
ADM-Real Estate	45,258	100.00%	176,862
Subtotal	45,258	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	891,403	0	80,328	3,080	0	25,094	0	0	0	0	0	0	999,905
ADM-Real Estate	0	0	3,836	24,347	0	4,338	0	0	0	0	0	176,862	209,384
ADM-Risk Management	0	0	0	4,481	0	0	0	0	0	0	0	0	4,481
ADM-Office of Cannabis	0	0	0	0	0	656	0	0	0	0	0	0	656
ADM Animal Care And Control	0	0	0	0	0	0	0	0	0	16,552	0	0	16,552
Adult Probation	0	8,054	0	0	0	0	0	0	0	0	0	0	8,054
Arts Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
Assessor-Recorder	804,489	0	0	0	0	0	0	0	0	0	0	0	804,489
Board of Supervisors	879,109	0	0	0	0	0	0	0	0	0	0	0	879,109
Building Inspection	0	0	0	0	0	35,887	0	0	0	0	0	0	35,887
City Attorney	873,229	0	0	0	0	0	0	0	0	0	0	0	873,229
City Planning	0	0	0	0	0	32,786	0	0	0	0	0	0	32,786
Civil Service Commission	0	0	0	6,228	0	0	0	0	0	0	0	0	6,228
Controller	836,400	0	0	0	0	0	0	0	0	0	0	0	836,400
District Attorney	0	48,686	0	0	0	0	0	0	0	0	0	0	48,686
Economic & Workforce Development	52,464	0	68,071	0	0	0	0	0	0	0	0	0	120,535
Elections	397,634	0	0	0	0	0	0	0	0	0	0	0	397,634
Emergency Communications	113,293	0	0	0	0	0	0	0	0	0	0	0	113,293
Ethics	0	0	0	10,701	0	0	0	0	0	0	0	0	10,701
Fire Department	0	0	0	0	0	3,278	0	0	0	0	0	0	3,278
Public Health - Public Health Division	0	0	0	163,198	0	19,832	0	0	0	0	0	0	183,031
Human Resources	0	0	252,311	0	0	0	0	0	0	0	0	0	252,311
Human Rights Commission	0	0	0	12,936	0	0	0	0	0	0	0	0	12,936
Human Services	0	0	0	0	0	0	0	1,043,297	0	0	0	0	1,043,297
Mayor	754,110	0	105,806	0	0	0	0	0	0	0	0	0	859,916
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	1,067,422	0	0	0	0	0	0	0	0	0	1,067,422
MTA - Parking & Traffic	0	0	0	0	0	0	0	0	0	0	0	0	0
Police Accountability	0	0	71,726	0	0	0	0	0	0	0	0	0	71,726
Permit Appeals	0	0	0	0	0	884	0	0	0	0	0	0	884
Police Department	0	774,742	0	0	0	0	0	0	0	0	3,292,056	0	4,066,798
Public Defender	0	0	0	0	0	0	174,000	0	0	0	0	0	174,000
Public Works - Admin	0	0	0	0	0	34,068	0	0	0	0	0	0	34,068
Public Works - Architecture	0	0	0	0	0	25,205	0	0	0	0	0	0	25,205
Public Works - Engineering	0	0	0	0	0	39,756	0	0	0	0	0	0	39,756
Public Works - Street Use & Map	0	0	0	0	0	11,662	0	0	0	0	0	0	11,662
PUC-Public Utilities Bureaus	0	0	0	0	0	1,036	0	0	0	0	0	0	1,036
Recreation & Park	0	0	0	0	0	7,410	0	0	0	0	0	0	7,410
Rent Arbitration Board	0	0	0	22,218	0	0	0	0	0	0	0	0	22,218
Retirement Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
SF Redevelopment Agency	0	0	80,465	0	0	0	0	0	0	0	0	0	80,465
Sheriff	412,280	447,264	0	7,316	0	0	0	0	0	0	0	0	866,860
Status of Women	0	0	0	6,915	0	0	0	0	0	0	0	0	6,915
Technology	115,378	0	148,048	0	0	0	0	0	0	0	0	0	263,425
Treasurer/Tax Collector	800,240	0	0	0	0	0	0	0	0	0	0	0	800,240
Trial Courts	0	694,196	0	0	0	0	0	0	0	0	0	0	694,196
Total allocated to Departments	6,930,028	1,972,942	1,878,014	261,419	0	241,892	174,000	1,043,297	0	16,552	3,292,056	176,862	15,987,063
LESS - Non-Allocable													(656)
Total Allocable Depreciation Allocated to Departments													15,986,407

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
 STATEMENTS OF FUNCTION AND BENEFIT
 FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
 FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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, 2023. 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	0
Administrative Services	ADM Total	192,864
Adult Probation	ADP Total	19,887
Arts Commission	ART Total	2,986
Asian Art Museum	AAM Total	41,841
Assessor-Recorder	ASR Total	8,305
Board of Supervisors	BOS Total	0
Building Inspection	DBI Total	0
Child Support Services	CSS Total	0
City Attorney	CAT Total	5,773
City Planning	CPC Total	28,711
Controller	CON Total	0
District Attorney	DAT Total	16,911
Economic & Workforce Development	ECN Total	0
Elections	REG Total	62,643
Emergency Communications	DEM Total	227,133
Fine Arts Museums	FAM Total	0
Fire Department	FIR Total	2,563,215

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Health Service System	HSS Total	0
Homelessness	HOM Total	16,383
Human Resources	HRD Total	0
Human Services	HSA Total	106,286
Juvenile Probation	JUV Total	21,690
Mayor	MYR Total	0
MTA - Parking & Traffic	MTA Total	0
Police Department	POL Total	2,345,555
Public Defender	PDR Total	30,958
Public Health - Public Health Admin	DPH Total	1,294,756
Public Library	LIB Total	0
Public Works - Admin	DPW Total	1,071,031
Recreation & Park	REC Total	1,175,578
Sheriff	SHF Total	325,589
Technology	TIS Total	272,031
Treasurer/Tax Collector	TTX Total	0
Trial Courts	CRT Total	0
War Memorial	WAR Total	3,876
ADM-Real Estate	RES Total	322,414

Total allocated to Departments

10,156,415

**STATEMENTS OF FUNCTION AND BENEFIT
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FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

SCHEDULE 3 - BOARD OF SUPERVISORS

The Budget Analyst of the Board of Supervisors is Harvey M Rose Associates, LLC. The Budget Analyst is engaged by the Board of Supervisors to perform independent analysis of San Francisco’s financial operations. Per Charter Section 2.117, the Board of Supervisors shall appoint and may remove a Budget Analyst and such appointment shall be made solely on the basis of qualifications by education, training and experience for the position to be filled. The Budget Analyst shall be responsible for such duties as the Board of Supervisors shall prescribe. The allowable expense was divided into three functions: management audits, finance committee, and records and request, 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 2022-23 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%	1.2%	1.2%	97.6%
Salary and Fringe Costs	16,654,586	-	193,725	200,555	16,260,306
Contractual Services - Budget Analyst	2,979,318	721,292	2,258,026	-	-
Other Department Costs	2,393,472	-	27,841	28,822	2,336,809
Total Expenditures	22,027,377	721,292	2,479,592	229,378	18,597,116
Adjustments					
Revenues	(308,347)	-	-	-	(308,347)
Work Order Recoveries & IF Transfers In	(228,873)	-	-	-	(228,873)
Subtotal Adjustments	(537,220)	-	-	-	(537,220)
Net Expenditures	21,490,157	721,292	2,479,592	229,378	18,059,896
Expenditure %	100.0%	3.4%	11.5%	1.1%	84.0%

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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	879,109	29,506	101,434	9,383	738,785
2 Equipment Depreciation	0	0	0	0	0
4 Controller	78,289	2,628	9,033	836	65,792
5 Health Service System	606,342	20,351	69,961	6,472	509,558
6 Administrative Services	31,790	1,067	3,668	339	26,715
7 City Attorney	0	0	0	0	0
8 Civil Service	2,234	75	258	24	1,878
9 Human Resources	50,151	1,683	5,787	535	42,146
10 Mayor's Budget Office	2,070	69	239	22	1,740
11 Admin Services - Risk Management	(44)	(1)	(5)	(0)	(37)
12 Human Resources - Workers' Comp	0	0	0	0	0
Total Incoming	1,649,941	55,378	190,375	17,611	1,386,577
Total Allocated Costs		776,670	2,669,967	246,989	19,446,473

MANAGEMENT AUDITS Allocations

Dept	Mgmt Audit Cost	Allocation Percent	Initial Allocation	Direct Billed	Dept Allocation
Administrative Services, City Administrator	3,097	0.43%	3,335	(3,097)	238
Airport	1,443	0.20%	1,554	(1,443)	111
Board of Supervisors	4,181	0.58%	4,502	(4,181)	321
Building Inspection	2,113	0.29%	2,275	(2,113)	162
Emergency Management	83,789	11.62%	90,222	(83,789)	6,433
Fire	83,820	11.62%	90,255	(83,820)	6,435
Homelessness & Supportive Housing	45,909	6.36%	49,433	(45,909)	3,525
Human Services Agency	1,647	0.23%	1,773	(1,647)	126
Mayor's Office of Housing & Community Development	96,324	13.35%	103,719	(96,324)	7,395
Municipal Transportation Agency	1,328	0.18%	1,430	(1,328)	102
Police	705	0.10%	759	(705)	54
Public Health	89,837	12.46%	96,734	(89,837)	6,897
Public Works	227,243	31.51%	244,690	(227,243)	17,447
Public Utilities Commission	79,856	11.07%	85,987	(79,856)	6,131
	-	0.00%	0	0	0
Subtotal	721,292	100.00%	776,670	(721,292)	55,378
General Government - nonallocable	0	0.00%	0	0	(55,378)
Total	721,292	100.00%	776,670	(721,292)	0

Combined Board of Supervisors Allocations

	FY 2022-23 Department Budget	FY 2022-23 Budget %	Initial Finance Cttee Allocation	FY 2022-23 FTE	FTE % (excl SFUSD/CCD)	Records & Info Allocation	Mgmt Audit Allocation	Total BOS Allocation	Note
Academy of Sciences	7,422,345	0.05%	1,308	9	0.03%	67	-	1,375	
Administrative Services	607,884,256	4.01%	107,134	973	2.98%	7,352	-	114,487	
Adult Probation	58,036,486	0.38%	10,228	129	0.39%	975	-	11,203	
Airport	1,119,918,379	7.39%	197,376	1,462	4.47%	11,048	-	208,424	
Arts Commission	40,920,366	0.27%	7,212	39	0.12%	294	-	7,505	
Asian Art Museum	11,192,903	0.07%	1,973	52	0.16%	397	-	2,369	
Assessor-Recorder	35,158,380	0.23%	6,196	172	0.53%	1,303	-	7,499	
Board of Supervisors	22,114,476	0.15%	3,897	93	0.28%	704	-	4,601	Not allocated out

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Building Inspection	92,844,927	0.61%	16,363	292	0.89%	2,209	-	18,572
Child Support Services	13,582,056	0.09%	2,394	61	0.19%	463	-	2,856
Children & Families Commission	-	0.00%	-	-	0.00%	-	-	-
Children, Youth & Families Commission	341,176,907	2.25%	60,130	34	0.10%	258	-	60,387
Children, Youth & Families	333,011,845	2.20%	58,690	57	0.17%	429	-	59,120
City Attorney	103,414,220	0.68%	18,226	323	0.99%	2,444	-	20,670
City Planning	63,919,444	0.42%	11,265	215	0.66%	1,622	-	12,887
Civil Service Commission	1,447,365	0.01%	255	5	0.02%	38	-	293
Controller	81,700,886	0.54%	14,399	301	0.92%	2,276	-	16,675
District Attorney	83,984,240	0.55%	14,802	310	0.95%	2,340	-	17,142
Economic & Workforce Development	163,939,270	1.08%	28,893	136	0.42%	1,027	-	29,920
Elections	23,306,278	0.15%	4,108	75	0.23%	569	-	4,677
Emergency Communications	136,230,652	0.90%	24,009	275	0.84%	2,076	-	26,086
Environment	31,503,356	0.21%	5,552	82	0.25%	618	-	6,170
Ethics	7,586,853	0.05%	1,337	26	0.08%	199	-	1,536
Fine Arts Museums	21,173,515	0.14%	3,732	119	0.36%	897	-	4,628
Fire Department	498,585,516	3.29%	87,871	1,825	5.58%	13,790	-	101,661
General City Responsibility	592,655,160	3.91%	104,450	(0)	0.00%	(0)	-	104,450 Not allocated out
Health Service System	13,550,734	0.09%	2,388	46	0.14%	348	-	2,736
Public Health - Behavioral Health	597,626,124	3.94%	105,326	717	2.19%	5,418	-	110,744
Public Health - Health at Home	9,494,128	0.06%	1,673	41	0.13%	310	-	1,984
Public Health - Health Network	360,607,768	2.38%	63,554	553	1.69%	4,175	-	67,729
Public Health - Jail Health	40,755,399	0.27%	7,183	121	0.37%	915	-	8,098
Public Health - Laguna Honda Hospital	329,316,752	2.17%	58,039	1,260	3.86%	9,523	-	67,562
Public Health - Primary Care	120,782,475	0.80%	21,287	513	1.57%	3,875	-	25,162
Public Health - Public Health Admin	170,743,555	1.13%	30,092	526	1.61%	3,971	-	34,063
Public Health - Public Health Division	211,427,582	1.40%	37,262	468	1.43%	3,536	-	40,798
Public Health - SF General Hospital	1,152,531,025	7.61%	203,124	2,734	8.36%	20,656	-	223,780
Homelessness and Supportive Housing	672,019,804	4.44%	118,438	206	0.63%	1,555	-	119,993
Human Resources	142,684,526	0.94%	25,147	240	0.73%	1,812	-	26,959
Human Rights Commission	15,120,673	0.10%	2,665	41	0.12%	307	-	2,971
Human Services	1,105,772,794	7.30%	194,883	2,213	6.77%	16,718	-	211,601
Juvenile Probation	52,535,026	0.35%	9,259	157	0.48%	1,189	-	10,448
Law Library	2,131,664	0.01%	376	2	0.01%	16	-	391
Mayor	217,800,882	1.44%	38,386	157	0.48%	1,184	-	39,570
MTA - MUNI	1,130,775,241	7.46%	199,289	5,235	16.01%	39,555	-	238,844
MTA - Parking & Traffic (Street Mgmt)	220,198,406	1.45%	38,808	23	0.07%	177	-	38,985
MTA - Taxicab Commission	39,787,917	0.26%	7,012	17	0.05%	128	-	7,140
Permit Appeals	1,195,116	0.01%	211	4	0.01%	32	-	242
Police Accountability	9,776,177	0.06%	1,723	45	0.14%	338	-	2,060
Police Department	713,980,684	4.71%	125,833	2,568	7.86%	19,405	-	145,238
Port Commission	189,297,052	1.25%	33,362	232	0.71%	1,752	-	35,114
Public Defender	50,185,337	0.33%	8,845	214	0.66%	1,618	-	10,463
Public Library	185,699,873	1.23%	32,728	721	2.20%	5,444	-	38,172
Public Works - Admin	18,058,209	0.12%	3,183	148	0.45%	1,119	-	4,301
Public Works - Architecture	30,269,568	0.20%	5,335	188	0.57%	1,420	-	6,754
Public Works - Building Repair	9,027,882	0.06%	1,591	105	0.32%	794	-	2,385
Public Works - Construction	-	0.00%	-	-	0.00%	-	-	-
Public Works - Engineering	146,356,761	0.97%	25,794	257	0.79%	1,941	-	27,735
Public Works - Street Environment	29,782,559	0.20%	5,249	343	1.05%	2,590	-	7,838
Public Works - Street Sewer	5,291,254	0.03%	933	52	0.16%	389	-	1,322
Public Works - Street Use & Map	30,743,108	0.20%	5,418	91	0.28%	685	-	6,103
Public Works - Urban Forest	11,521,271	0.08%	2,031	117	0.36%	881	-	2,912
Public Works - Commission	431,433	0.00%	76	1	0.00%	10	-	86

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PUC-Clean Power SF	280,672,293	1.85%	49,466	31	0.09%	231	-	49,697
PUC-Hetch Hetchy	245,676,379	1.62%	43,298	342	1.05%	2,585	-	45,883
PUC-Public Utilities Bureaus	696,138	0.00%	123	683	2.09%	5,158	-	5,280
PUC-Wastewater	323,453,726	2.14%	57,006	420	1.29%	3,177	-	60,183
PUC-Water	617,665,049	4.08%	108,858	699	2.14%	5,282	-	114,140
Recreation & Park	241,306,994	1.59%	42,528	1,056	3.23%	7,979	-	50,507
Rent Arbitration Board	16,294,283	0.11%	2,872	40	0.12%	301	-	3,173
Retirement Commission	42,768,748	0.28%	7,538	110	0.34%	832	-	8,369
SF Unified School District	-	0.00%	-	-	0.00%	-	-	-
Sanitation & Streets	162,016,308	1.07%	28,554	0	0.00%	0	-	28,554
Sheriff	299,186,306	1.97%	52,729	917	2.81%	6,931	-	59,660
Sheriff's Department Oversight	2,511,812	0.02%	443	1	0.00%	8	-	451
Status of Women	14,904,165	0.10%	2,627	12	0.04%	94	-	2,721
Technology	153,419,700	1.01%	27,039	267	0.82%	2,015	-	29,054
Treasurer/Tax Collector	47,894,703	0.32%	8,441	185	0.57%	1,398	-	9,839
Trial Courts	134,461,733	0.89%	23,698	437	1.34%	3,304	-	27,002
War Memorial	36,566,849	0.24%	6,445	69	0%	519	-	6,963
Subtotal	15,149,484,026	100.00%	2,669,967	32,688	100.00%	246,989	-	2,916,956
Net out amounts allocated to Board of Supervisors and General City not charged to Departments								(109,051) not allocated out
Total allocated to Departments								2,807,904

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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 Financial Report (ACFR), 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 2022-23 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 FY22-23 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 2022-23 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 2024-25
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A. DEPARTMENT COSTS

	Amount	General Admin	Bdgt/Acctg/Sysm Operations	Payroll & Personnel Services	Audits / Nonallocable	General Govt/ Nonallocable
<i>Salaries and Benefits %</i>	100.00%	9.97%	60.35%	4.78%	19.81%	5.08%
Salaries and Benefits	57,505,490	5,734,684	34,706,494	2,748,813	11,393,668	2,921,831
Controller Other Departmental Expenditures	17,448,917	1,740,078	10,531,007	834,074	3,457,186	886,573
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	0	0	0	0	0	0
MEA Flexible Benefits Administration	0	0	0	0	0	0
Subtotal General City Employee Support:	65,000	0	0	65,000	0	0
Total Controller/General City Expenditures	75,019,407	7,474,762	45,237,501	3,647,887	14,850,854	3,808,403
Adjustments						
Membership Fees	(3,816)	(3,816)	0	0	0	0
Revenues	(1,774,621)	0	(511,697)	(85,561)	0	(1,177,363)
Subtotal Adjustments	(1,778,437)	(3,816)	(511,697)	(85,561)	0	(1,177,363)
Net Costs	73,240,970	7,470,946	44,725,804	3,562,326	14,850,854	2,631,040
General Admin Distribution by salary %	0	(7,470,946)	5,008,427	396,676	1,644,198	421,644
Adjusted Costs	73,240,970	0	49,734,232	3,959,002	16,495,052	3,052,684

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll & Personnel Services	Audits	General Govt/ Nonallocable
1 Building Depreciation	836,400	560,712	44,409	184,074	47,205
2 Equipment Depreciation	-	0	0	0	0
3 Board of Supervisors	16,675	11,179	885	3,670	941
5 Health Service System	1,099,982	737,414	58,404	242,083	62,081
6 Administrative Services	155,445	104,208	8,253	34,210	8,773
7 City Attorney	383,842	257,323	20,380	84,475	21,663
8 Civil Service Commission	7,226	4,844	384	1,590	408
9 Human Resources	162,187	108,728	8,611	35,694	9,153
10 Mayor's Budget Office	7,648	5,127	406	1,683	432
11 Admin Services - Risk Ma	(86)	(57)	(5)	(19)	(5)
12 Human Resources - Work	(0)	(0)	(0)	(0)	(0)
Total Incoming	2,669,318	1,789,477	141,730	587,461	150,650
C. TOTAL ALLOCATED	75,910,288	51,523,709	4,100,731	17,082,513	3,203,335

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D. DEPARTMENTAL ALLOCATIONS

Total Allocated	\$51,523,709
Costs Identified To Departments	<u>5,093,180</u>
	46,430,528

	FY 2022-23 Department Budget	FY 2022-23 Budget %	Admin & Accounting Allocation	Midyear IDS Budget Adjustment	Direct Billed	FY 2022-23 FTE	FTE %	Payroll Allocation	Direct Billed	Total Dept Allocation
Academy of Sciences	7,422,345	0.05%	22,355		-	9	0.03%	1,105	-	23,460
Administrative Services	607,884,256	3.94%	1,830,831		(651,027)	973	2.98%	122,071	-	1,301,874
Adult Probation	58,036,486	0.38%	174,795		(480)	129	0.39%	16,180	-	190,495
Airport	1,119,918,379	7.26%	3,372,979	1,151,625	(4,944,325)	1,462	4.47%	183,426	(120,743)	(357,038)
Arts Commission	40,920,366	0.27%	123,244		(18,027)	39	0.12%	4,874	-	110,091
Asian Art Museum	11,192,903	0.07%	33,711		-	52	0.16%	6,585	-	40,295
Assessor-Recorder	35,158,380	0.23%	105,890		-	172	0.53%	21,629	-	127,519
Board of Supervisors	22,114,476	0.14%	66,605		-	93	0.28%	11,684	-	78,289
Building Inspection	92,844,927	0.60%	279,631		(251,316)	292	0.89%	36,672	-	64,987
Child Support Services	13,582,056	0.09%	40,907		(42,073)	61	0.19%	7,682	-	6,515
Children, Youth & Families	341,176,907	2.21%	1,027,559		(340,842)	34	0.10%	4,276	-	690,993
Children, Youth & Families	333,011,845	2.16%	1,002,968		(95,648)	57	0.17%	7,128	-	914,448
City Attorney	103,414,220	0.67%	311,464	250,000	(499,686)	323	0.99%	40,575	-	102,353
City Planning	63,919,444	0.41%	192,513		-	215	0.66%	26,924	-	219,437
Civil Service Commission	1,447,365	0.01%	4,359		-	5	0.02%	628	-	4,988
Controller	81,700,886	0.53%	246,067		-	301	0.92%	37,786	-	283,854
Department of Police Accr	9,776,177	0.06%	29,444	55,654	(55,654)	45	0.14%	5,604	-	35,048
District Attorney	83,984,240	0.54%	252,944		-	310	0.95%	38,851	-	291,796
Economic & Workforce De	163,939,270	1.06%	493,754		(5,000)	136	0.42%	17,055	-	505,809
Elections	23,306,278	0.15%	70,194		-	75	0.23%	9,449	-	79,643
Emergency Communicatic	136,230,652	0.88%	410,301		(65,835)	275	0.84%	34,475	-	378,940
Environment	31,503,356	0.20%	94,882		-	82	0.25%	10,260	-	105,142
Ethics	7,586,853	0.05%	22,850		(15,458)	26	0.08%	3,309	-	10,701
Fine Arts Museums	21,173,515	0.14%	63,771		-	119	0.36%	14,885	-	78,656
Fire Department	498,585,516	3.23%	1,501,644		(122,949)	1,825	5.58%	228,950	-	1,607,644
General City Responsibilit	592,655,160	3.84%	1,784,963	2,485,769	(8,347,697)	-	0.00%	-	-	(4,076,964)
Health Service System	13,550,734	0.09%	40,812	160,934	(201,569)	46	0.14%	5,770	-	5,947
Homelessness and Suppc	672,019,804	4.36%	2,023,995		-	206	0.63%	25,817	-	2,049,812
Human Resources	142,684,526	0.93%	429,738		(25,521)	240	0.73%	30,085	-	434,302
Human Rights Commissio	15,120,673	0.10%	45,541		(2,832)	41	0.12%	5,090	-	47,798
Human Services	1,105,772,794	7.17%	3,330,375		(3,380,369)	2,213	6.77%	277,561	-	227,567
Juvenile Probation	52,535,026	0.34%	158,225		(1,444)	157	0.48%	19,742	-	176,523
Law Library	2,131,664	0.01%	6,420		-	2	0.01%	260	-	6,680
Mayor	217,800,882	1.41%	655,974		-	157	0.48%	19,661	-	675,636
MTA - MUNI	1,145,266,098	7.43%	3,449,321		(4,650,830)	4,566	13.97%	572,782	-	(628,726)
MTA - Parking & Traffic	237,959,467	1.54%	716,688		-	693	2.12%	86,876	-	803,564
MTA - Taxicab Commissio	7,535,999	0.05%	22,697		-	17	0.05%	2,118	-	24,815
Permit Appeals	1,195,116	0.01%	3,599		(4,248)	4	0.01%	527	-	(121)
Police Department	713,980,684	4.63%	2,150,373		-	2,568	7.86%	322,174	-	2,472,547
Port Commission	189,297,052	1.23%	570,126		(440,401)	232	0.71%	29,096	-	158,822
Public Defender	50,185,337	0.33%	151,149		-	214	0.66%	26,862	-	178,011
Public Health - Admin	210,809,622	1.37%	634,918		(2,940,146)	606	1.86%	76,071	-	(2,229,158)
Public Health - Behavioral	597,626,124	3.88%	1,799,935		(307,884)	717	2.19%	89,952	-	1,582,003
Public Health - Health at H	9,494,128	0.06%	28,594		-	41	0.13%	5,152	-	33,747
Public Health - Health Net	320,541,701	2.08%	965,410		-	472	1.44%	59,186	-	1,024,596

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Public Health - Jail Health	40,755,399	0.26%	122,747	-	121	0.37%	15,198	-	137,946	
Public Health - Laguna Hc	329,316,752	2.14%	991,839	(1,108,320)	1,260	3.86%	158,112	-	41,631	
Public Health - Primary Cc	120,782,475	0.78%	363,774	-	513	1.57%	64,333	-	428,106	
Public Health - Public Hea	211,427,582	1.37%	636,779	-	468	1.43%	58,708	-	695,487	
Public Health - SF Genera	1,152,531,025	7.48%	3,471,202	(3,676,681)	2,734	8.36%	342,952	-	137,473	
Public Library	185,699,873	1.20%	559,292	(313,981)	721	2.20%	90,393	-	335,704	
Public Works - Admin	18,058,209	0.12%	54,388	280,903	148	0.45%	18,575	-	(1,761,168)	
Public Works - Architectur	30,269,568	0.20%	91,166	-	188	0.57%	23,571	-	114,737	
Public Works - Building R	9,027,882	0.06%	27,190	-	105	0.32%	13,175	-	40,365	
Public Works - Engineerin	146,356,761	0.95%	440,798	-	257	0.79%	32,225	-	473,024	
Public Works - Street Env	29,782,559	0.19%	89,699	-	343	1.05%	42,994	-	132,693	
Public Works - Street Sew	5,291,254	0.03%	15,936	-	52	0.16%	6,466	-	22,402	
Public Works - Street Use	30,743,108	0.20%	92,592	-	91	0.28%	11,365	-	103,958	
Public Works - Urban For	11,521,271	0.07%	34,700	-	117	0.36%	14,633	-	49,333	
Public Works - Commissic	431,433	0.00%	1,299	-	1	0.00%	166	-	1,465	
PUC-Clean Power SF	280,672,293	1.82%	845,331	-	31	0.09%	3,836	-	849,167	
PUC-Hetch Hetchy	245,676,379	1.59%	739,930	-	342	1.05%	42,912	-	782,842	
PUC	696,138	0.00%	2,097	538,019	683	2.09%	85,632	-	(4,739,238)	
PUC-Wastewater	323,453,726	2.10%	974,180	-	420	1.29%	52,742	-	1,026,922	
PUC-Water	617,665,049	4.01%	1,860,288	-	699	2.14%	87,696	-	1,947,984	
Recreation & Park	241,306,994	1.57%	726,770	(663,076)	1,056	3.23%	132,471	-	196,165	
Rent Arbitration Board	16,294,283	0.11%	49,075	-	40	0.12%	5,000	-	54,075	
Retirement Commission	42,768,748	0.28%	128,811	21,189	110	0.34%	13,810	-	(80,969)	
SF Redevelopment Agenc	266,681,335	1.73%	803,193	-	-	0.00%	-	-	803,193	
SF Unified School District	-	0.00%	-	-	-	0.00%	-	-	-	
Sanitation & Streets	162,016,308	1.05%	487,962	-	0	0.00%	8	-	487,970	
Sheriff	299,186,306	1.94%	901,092	-	917	2.81%	115,073	-	1,016,164	
Sheriff's Department Over	2,511,812	0.02%	7,565	49,088	1	0.00%	135	-	22,804	
Status of Women	14,904,165	0.10%	44,888	100,000	12	0.04%	1,568	-	71,674	
Technology	153,419,700	1.00%	462,071	(359,895)	267	0.82%	33,455	-	135,632	
Treasurer/Tax Collector	47,894,703	0.31%	144,250	-	185	0.57%	23,215	-	167,465	
Trial Courts	134,461,733	0.87%	404,973	-	437	1.34%	54,855	-	459,828	
War Memorial	36,566,849	0.24%	110,132	(4,682)	69	0.21%	8,615	-	114,066	
Subtotal	15,416,165,361	100.00%	46,430,528	5,093,180	(41,371,460)	32,688	100.00%	4,100,731	(120,743)	14,132,237
Net out amount not allocated out										3,793,111
Total allocated to Departments										17,925,348

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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 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, 2023. 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

<u>Health Service System (HSS) Administration - Expenditures</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Administrative Expenditures
Salaries	4,720,050	272,989	417,640	5,410,680
Mandatory Fringe Benefits	2,254,487	107,532	155,176	2,517,196
Non-Personnel Services	1,537,190	742,266	13,887	2,293,343
Materials & Supplies	33,210	-	1,740	34,950
Services Of Other Depts	1,915,238	-	8,226	1,923,464
Total Expenditures Per Cost Center:	10,460,176	1,122,787	596,670	12,179,633
Total Expenditures Per Financial System	10,460,176	1,122,787	596,670	12,179,633

<u>Adjustments</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Membership Expenditures
Membership Fees	3,590	0	-	3,590
Total Expenditures To Allocate	10,456,586	1,122,787	596,670	12,176,043

<u>Health Service System (HSS) Administration - Revenue</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Administrative Expenditures
Other Revenues	-	-	-	-
Expenditure Recovery	10,456,586	1,374,190	730,269	12,561,045
Total Revenue Per Cost Center:	10,456,586	1,374,190	730,269	12,561,045

Total Other Revenues Per Financial System	-
Total Expenditure Recovery Per Financial System	12,561,045
Total Revenue Per Financial System	12,561,045

<u>Department Costs to Allocate</u>	
Administrative Expenses	10,456,586
Retiree Health Premiums Per Financial System	257,627,416
Department Cost Subtotal	268,084,002

Subtotal to be allocated before incoming costs	268,084,002
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B. INCOMING COSTS - (Default Spread Expense%)

Department	Health Service System First Incoming
1 Building Depreciation	-
2 Equipment Depreciation	-
3 Board of Supervisors	2,736
4 Controller	5,947
6 Administrative Services	16,839
7 City Attorney	(12,211)
8 Civil Service Commission	1,103
9 Human Resources	24,766
10 Mayor's Budget Office	1,268
11 Admin Services - Risk Management	(18)
12 Human Resources - Workers' Comp	(0)
Total Incoming	40,431

C. TOTAL ALLOCATED	268,124,433
Administrative Expenses & Incoming Costs	10,497,017
Retiree Health Premiums	257,627,416
Total Allocated	268,124,433

D. DEPARTMENTAL ALLOCATIONS

	<u>Administrative Expense & Incoming Cost Allocation</u>				<u>Retiree Health Premium Allocation</u>				<u>Total Department Allocation</u>	
	Allocated Costs	Administrative Expenses	Total Incoming	Initial Allocation	Allocated Costs	Retiree Health Premiums Per	Initial Allocation	Total Costs:	Community College District Costs	Unified School District Costs
	10,456,586	10,456,586	40,431	10,497,017	257,627,416	257,627,416	257,627,416	268,124,433	10,856,781	33,746,294
				325,448			10,531,334			
				1,857,658			31,888,636			
			City Costs to Allocate:	8,313,911			215,207,446			223,521,358

	FY 2022-23 HSS Actives & Retirees	Allocation Percent	Initial Allocation	Specifically Identified Administrative Costs	Total Allocation	Direct Billed	Department Allocation of Administrative Expenses	FY 2022-23 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%	2,940	-	2,940	-	2,940	9	0.02%	60,088	-	60,088	-	60,088	63,028
ADM-Central Shops	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
Administrative Services	1,422	2.51%	209,050	-	209,050	-	209,050	934	2.33%	6,235,777	-	6,235,777	(2,734,995)	3,500,782	3,709,832
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	231	0.41%	33,960	-	33,960	-	33,960	127	0.32%	847,905	-	847,905	-	847,905	881,865
Airport	2,538	4.49%	373,114	(339,109)	34,004	(339,109)	34,004	1,461	3.64%	9,754,251	(10,310,962)	9,754,251	(556,711)	(522,707)	(522,707)
Animal Care	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
Arts Commission	73	0.13%	10,732	-	10,732	-	10,732	48	0.12%	320,468	-	320,468	(120,729)	199,739	210,471
Asian Art Museum	80	0.14%	11,761	-	11,761	-	11,761	50	0.12%	333,821	-	333,821	(32,677)	301,144	312,905
Assessor-Recorder	283	0.50%	41,604	-	41,604	-	41,604	162	0.40%	1,081,580	-	1,081,580	(64,643)	1,016,937	1,058,541
Board of Supervisors	128	0.23%	18,817	-	18,817	-	18,817	88	0.22%	587,525	-	587,525	-	587,525	606,342
Building Inspection	499	0.88%	73,358	(74,968)	73,358	(74,968)	(1,609)	286	0.71%	1,909,456	-	1,909,456	(2,006,129)	(96,673)	(98,282)
Child Support Services	140	0.25%	20,582	(16,047)	20,582	(16,047)	4,535	60	0.15%	400,585	800,866	1,201,451	(1,262,485)	(61,034)	(56,499)
Children & Families Commission - CFC	5	0.01%	735	-	735	-	735	-	0.00%	-	-	-	-	-	735
Children, Youth & Families Commission	37	0.07%	5,439	-	5,439	-	5,439	37	0.09%	247,028	-	247,028	(179,494)	67,534	72,973
Children, Youth & Families	64	0.11%	9,409	-	9,409	-	9,409	56	0.14%	373,880	-	373,880	(369,001)	4,878	14,287
City Attorney	567	1.00%	83,355	(70,205)	83,355	(70,205)	13,150	301	0.75%	2,009,603	-	2,009,603	(1,878,470)	131,133	144,283

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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>	<i>100.00%</i>	<i>100.0%</i>	<i>.01%</i>
Salaries + Benefits	14,860,545	14,859,155	1,390
Supply and Services Costs			
Membership Fees	290,752	0	290,752
Other net expenditures	2,469,739	2,469,739	0
Total Department Costs Per Financial System	17,621,036	17,328,894	292,142
	Amount	Division Magement	Internal Recoveries from Other Divisions
Adjustment for Revenue	(2,112)	(2,112)	0
Work orders recoveries to ADM administration	(7,383,306)	(4,665,264)	(2,718,043)
Total Department Revenue Per Financial System	(7,385,418)	(4,667,376)	(2,718,043)
Total Department Costs to Allocate Net of Revenue	10,235,618	12,661,518	(2,425,900)

B. INCOMING COSTS

Department	Administrative Services Incoming	Division Mgmt	General Govt
1 Building Depreciation	999,905	999,811	0
2 Equipment Depreciation	192,864	192,846	0
3 Board of Supervisors	114,487	114,476	0
4 Controller	1,301,874	1,301,752	0
5 Health Service System	3,709,832	3,709,485	0
7 City Attorney	437,433	437,393	0
8 Civil Service Commission	23,344	23,342	0
9 Human Resources	523,953	523,904	0
10 Mayor's Budget Office	56,902	56,896	0
11 Admin Services - Risk Management	(1,895)	(1,895)	0
12 Human Resources - Workers' Comp	436,222	436,181	0
Total	7,794,919	7,794,190	0
Total Base and Incoming Costs:		20,455,708	(2,425,900)

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DIVISION MANAGEMENT Allocations

	FY 2022-23 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	9,832,922	3.69%	753,814	0	753,814	n/a
ADM-Central Shops	36,497,471	13.68%	2,797,980	0	2,797,980	n/a
ADM-Purchasing	6,611,335	2.48%	506,840	0	n/a	\$7,118,175
ADM-Labor Standards	5,560,866	2.08%	426,309	0	n/a	\$5,987,175
ADM-Real Estate	112,522,107	42.17%	8,626,204	(1,666,456)	6,959,748	n/a
Convention Facilities	12,358,821	4.63%	947,456	0	947,456	n/a
Medical Examiner	12,478,990	4.68%	956,668	0	956,668	n/a
ADM-All Other Divisions	70,966,260	26.60%	5,440,437	(1,051,587)	4,388,850	n/a
Total	266,828,773	100.00%	20,455,708	(2,718,043)	16,804,517	13,105,350

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	-	2,324	0	0	2,324	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	2,797,980	0	2,797,980	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	6,959,748	0	6,959,748	
Administrative Services	853,000	190,300	4,388,850	(42,126)	5,390,025	Not allocated out
Adult Probation	19,370	18,168	0	(125)	37,414	
Airport	106,894	350,594	0	(127,430)	330,058	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	753,814	0	753,814	
Arts Commission	31,566	12,810	0	(1,488)	42,889	
Asian Art Museum	-	3,504	0	0	3,504	
Assessor-Recorder	30,131	11,006	0	(68,576)	(27,438)	
Board of Supervisors	29,414	6,923	0	(4,547)	31,790	
Building Inspection	40,175	29,065	0	(3,905)	65,336	
Child Support Services	13,631	4,252	0	(407)	17,475	
Children & Families Commission	-	0	0	0	0	
Children, Youth & Families	50,219	104,250	0	(2,349)	152,120	
Children, Youth & Families Commission	5,739	106,806	0	(3,437)	109,109	
City Attorney	27,262	32,374	0	(9,680)	49,956	
City Planning	36,588	20,010	0	(18,818)	37,780	
Civil Service Commission	-	453	0	(3)	450	
PUC-Clean Power SF	7,892	87,865	0	0	95,757	
Controller	154,243	25,577	0	(24,375)	155,445	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	947,456	0	947,456	
District Attorney	53,806	26,292	0	(6,749)	73,348	
Economic & Workforce Development	10,761	51,322	0	(1,633)	60,450	
Elections	-	7,296	0	(2,856)	4,440	
Emergency Communications	116,938	42,647	0	(6,857)	152,728	
Environment	22,957	9,862	0	(1,484)	31,335	
Ethics	-	2,375	0	(1,665)	710	
Fine Arts Museums	-	6,628	0	0	6,628	
Fire Department	33,718	156,084	0	(11,949)	177,852	
Health Service System	12,913	4,242	0	(316)	16,839	
Public Health - Public Health Admin	151,373	65,995	0	(9,807)	207,561	
Public Health - Public Health Division	6,457	66,188	0	(898)	71,747	
Public Health - Health Network	29,414	100,346	0	(4,371)	125,390	
Public Health - Health at Home	-	2,972	0	(10)	2,962	
Public Health - Jail Health	1,435	12,759	0	0	14,193	
Public Health - Laguna Honda Hospital	4,304	103,094	0	(3,540)	103,858	
Public Health - Behavioral Health	108,329	187,089	0	(7,108)	288,310	
Public Health - Primary Care	-	37,811	0	0	37,811	
Public Health - SF General Hospital	33,718	360,803	0	(3,433)	391,088	
Homelessness and Supportive Housing	28,696	210,378	0	(2,879)	236,195	
Human Resources	27,262	44,668	0	(12,581)	59,348	
Human Rights Commission	-	4,734	0	0	4,734	
Human Services	81,067	346,165	0	(163,800)	263,432	
Juvenile Probation	35,153	16,446	0	(1,363)	50,236	
Law Library	-	667	0	0	667	
Mayor	7,892	68,183	0	(8,941)	67,134	
Medical Examiner	-	0	956,668	0	956,668	
MTA - MUNI	8,609	358,529	0	0	367,138	
MTA - Parking & Traffic (Street Mgmt)	2,152	74,494	0	0	76,646	
MTA - Taxicab Commission	-	2,359	0	0	2,359	
Permit Appeals	-	374	0	(56)	318	
Police Accountability	2,870	3,060	0	(120)	5,810	
Police Department	170,026	223,514	0	(37,741)	355,799	
Port Commission	54,523	59,260	0	(9,712)	104,071	
Public Defender	17,218	15,711	0	(2,808)	30,121	
Public Library	68,871	58,134	0	(87,742)	39,263	
Public Works - Admin	81,067	5,653	0	(30,672)	56,049	

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Public Works - Architecture	20,087	9,476	0	(3,221)	26,343
Public Works - Building Repair	1,435	2,826	0	(4,857)	(596)
Public Works - Construction	-	0	0	0	0
Public Works - Engineering	31,566	45,817	0	(7,111)	70,272
Public Works - Street Sewer	-	1,656	0	0	1,656
Public Works - Street Environment	-	9,324	0	(1,025)	8,299
Public Works - Street Use & Map	3,587	9,624	0	(7,378)	5,833
Public Works - Urban Forest	-	3,607	0	0	3,607
Public Works - Commission	-	135	0	(109,616)	(109,481)
PUC-Public Utilities Bureaus	231,006	218	0	0	231,224
PUC-Wastewater	19,370	101,258	0	(10,917)	109,712
PUC-Hetch Hetchy	27,262	76,910	0	(36,474)	67,698
PUC-Water	44,479	193,362	0	(59,707)	178,134
Recreation & Park	23,675	75,542	0	(13,881)	85,335
Rent Arbitration Board	-	5,101	0	(1,388)	3,713
Retirement Commission	18,653	13,389	0	(437)	31,604
Sanitation & Streets	-	50,720	0	0	50,720
SF Community College District	-	0	0	0	0
SF Redevelopment Agency	-	0	0	0	0
SF Unified School District	5,022	0	0	0	5,022
Sheriff	60,980	93,661	0	(11,175)	143,466
Sheriff's Department Oversight	-	786	0	(203)	584
Status of Women	5,739	4,666	0	(2,706)	7,699
Technology	91,111	48,028	0	(255,267)	(116,127)
Treasurer/Tax Collector	15,066	14,994	0	(9,770)	20,290
Trial Courts	17,935	42,094	0	0	60,029
War Memorial	12,196	11,447	0	(385)	23,259
Subtotal	3,206,822	4,557,056	16,804,517	(1,263,872)	23,304,524
Net out amounts not allocated out					(5,390,025)
Total allocated to Departments					17,914,499

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:	6,611,335	2,978,485	3,632,851		Costs of Labor Standards Division:	5,560,866	4,232,577	1,328,289						
Management Costs Allocated to Purchasing:	506,840	228,337	278,503		Management Costs Allocated to Labor Standards:	426,309	324,479	101,830						
Total:	7,118,175	3,206,822	3,911,353		Total:	5,987,175	4,557,056	1,430,118						
<u>Expenditures</u>					<u>Expenditures</u>									
Allocated Costs:	7,118,175				Allocated Costs:	5,987,175								
LESS - Costs Specifically Identified to Departments:	3,911,353				LESS - Costs Specifically Identified to Departments:	1,430,118								
Remaining Costs to Allocate:	3,206,822				Remaining Costs to Allocate:	4,557,056								
FY 2022-23 # of PO Processed	FY 2022-23 # of PO Processed %	Purchasing Initial Allocation	Costs Identified to Departments	Total Costs Allocated to Departments	Direct Billed for Purchasing	Net Allocation - Purchasing	FY 2022-23 Department Budget	FY 2022-23 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	7,422,345	0.05%	2,324	0	2,324	0	2,324	
ADM-Central Shops	included in Administrative Services						included in Administrative Services							
ADM-Real Estate	included in Administrative Services						included in Administrative Services							
Administrative Services	1,189 26.60%	853,000	422,518	1,275,518	(422,518)	853,000	607,884,256	4.18%	190,300	20,000	210,300	(20,000)	190,300	
Adult Probation	27 0.60%	19,370	0	19,370	0	19,370	58,036,486	0.40%	18,168	0	18,168	0	18,168	
Airport	149 3.33%	106,894	414,273	521,167	(414,273)	106,894	1,119,918,379	7.69%	350,594	281,415	632,009	(281,415)	350,594	
Animal Care	included in Administrative Services						included in Administrative Services							
Arts Commission	44 0.98%	31,566	0	31,566	0	31,566	40,920,366	0.28%	12,810	0	12,810	0	12,810	
Asian Art Museum	0 0.00%	0	0	0	0	0	11,192,903	0.08%	3,504	0	3,504	0	3,504	
Assessor-Recorder	42 0.94%	30,131	0	30,131	0	30,131	35,158,380	0.24%	11,006	0	11,006	0	11,006	
Board of Supervisors	41 0.92%	29,414	0	29,414	0	29,414	22,114,476	0.15%	6,923	0	6,923	0	6,923	
Building Inspection	56 1.25%	40,175	0	40,175	0	40,175	92,844,927	0.64%	29,065	0	29,065	0	29,065	
Child Support Services	19 0.43%	13,631	0	13,631	0	13,631	13,582,056	0.09%	4,252	0	4,252	0	4,252	
Children & Families Commission	0 0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0	
Children, Youth & Families	70 1.57%	50,219	0	50,219	0	50,219	333,011,845	2.29%	104,250	0	104,250	0	104,250	
Children, Youth & Families Commission	8 0.18%	5,739	0	5,739	0	5,739	341,176,907	2.34%	106,806	0	106,806	0	106,806	
City Attorney	38 0.85%	27,262	0	27,262	0	27,262	103,414,220	0.71%	32,374	0	32,374	0	32,374	
City Planning	51 1.14%	36,588	0	36,588	0	36,588	63,919,444	0.44%	20,010	0	20,010	0	20,010	
Civil Service Commission	0 0.00%	0	0	0	0	0	1,447,365	0.01%	453	0	453	0	453	
PUC-Clean Power SF	11 0.25%	7,892	0	7,892	0	7,892	280,672,293	1.93%	87,865	0	87,865	0	87,865	
Controller	215 4.81%	154,243	0	154,243	0	154,243	81,700,886	0.56%	25,577	0	25,577	0	25,577	
Convention Facilities	included in Administrative Services						included in Administrative Services							
District Attorney	75 1.68%	53,806	0	53,806	0	53,806	83,984,240	0.58%	26,292	0	26,292	0	26,292	

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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 Project 10001638	General Admin	Allocable Legal Services	General Government/N onallocable
<i>Salary % Split</i>	100.00%	25.82%	66.82%	7.36%
Salaries + Benefits	\$79,440,757	\$20,514,025	\$53,079,608	\$5,847,124
General Admin Distribution	0	(20,514,025)	19,004,120	1,509,906
Subtotal Salaries + Benefits Expenditures Per Financial System	79,440,757	-	72,083,727	7,357,030
Supply and Services Costs % Split	100.00%	27.26%	70.37%	2.37%
Non-personnel Services	16,942,714	4,619,420	11,922,424	400,869
Programmatic Projects	0	0	0	0
Materials and Supplies	87,713	23,915	61,723	2,075
Capital Outlay	0	0	0	0
Overhead and Allocations	1,642,077	447,711	1,155,514	38,852
Services of Other Departments	0	0	0	0
Subtotal Nonpersonnel Expenditures	18,672,504	5,091,046	13,139,661	441,797
General Admin Distribution	(0)	(5,091,046)	4,925,438	165,609
Subtotal Nonpersonnel Expenditures Per Financial System	18,672,504	0	18,065,099	607,405
Total Expenditures Per Financial System	98,113,262	-	90,148,826	7,964,436
Revenue:				
Revenue - Intergovernmental Revenue & Other Revenue	176,542	0	176,542	0
Revenue - IntraFund Transfers In	0	0	0	0
Revenue from External Parties and Legal Services Internal to City Attorney	(73,227,077)	0	0	(73,227,077)
Direct Bills from City Departments	(700,334)	0	(700,334)	0
Total Revenue Per Financial System	(73,750,869)	0	(523,793)	(73,227,077)
Total General Fund Support Per Financial System	171,864,131	-	90,672,619	81,191,512
DEPARTMENT Cost to Allocate	98,113,262	0	90,148,826	7,964,436
General Admin Distribution	0	0	0	-
Total Before Incoming Costs	\$98,113,262	\$0	\$90,148,826	\$7,964,436

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

Schedule	City Attorney Incoming	90.08% Allocable Legal Services	9.92% General Government/N onallocable
1 Building Depreciation	873,229	\$808,956	\$64,273
2 Equipment Depreciation	5,773	\$5,348	\$425
3 Board of Supervisors	20,670	\$19,148	\$1,521
4 Controller	102,353	\$94,819	\$7,534
5 Health Service System	144,283	\$133,663	\$10,620
6 Administrative Services	49,956	\$46,279	\$3,677
8 Civil Service Commission	7,759	\$7,188	\$571
9 Human Resources	174,156	\$161,337	\$12,818
10 Mayor's Budget Office	9,680	\$8,968	\$712
12 Human Resources - Workers' Comp	(0)	\$(0)	\$(0)
Total Incoming	\$1,387,858	\$1,285,707	\$102,151
C. TOTAL ALLOCATED	\$99,501,120	\$91,434,533	\$8,066,587

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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	87	670	757	0	757
Administrative Services	172,920	1,235,987	1,408,907	(971,473)	437,433
ADM-Purchasing	34,108	264,046	298,154	0	298,154
ADM-Real Estate	106,188	644,354	750,542	(98,268)	652,274
ADM-Risk Management	0	0	0	0	0
Convention Facilities	124	957	1,081	(4,417)	(3,336)
Total for Administrative Services	313,340	2,145,344	2,458,684	(1,074,158)	1,384,525
Adult Probation	7,254	56,152	63,405	(46,340)	17,066
Airport	948,114	2,787,184	3,735,298	(3,259,189)	476,109
Animal Care	0	0	0	0	0
Arts Commission	27,883	173,661	201,544	(502)	201,042
Asian Art Museum	4,818	37,300	42,119	0	42,119
Assessor-Recorder	130,668	978,564	1,109,232	(1,030,292)	78,940
Board of Supervisors	0	0	0	0	0
Building Inspection	356,662	1,827,477	2,184,139	(2,406,952)	(222,814)
Cannabis	0	0	0	0	0
Child Support Services	5,324	37,848	43,173	(4,313)	38,860
Children, Youth & Families	13,889	38,613	52,502	0	52,502
Children & Families Commission	4,988	107,519	112,507	(134,584)	(22,078)
Children, Youth & Families Commission				(48,334)	(48,334)
City Attorney	0	0	0	0	0
City Planning	190,667	1,377,669	1,568,336	(1,736,051)	(167,715)
Civil Service Commission	5,762	43,733	49,494	(54,854)	(5,360)
Controller	71,886	311,955	383,842	0	383,842
District Attorney	112,032	375,764	487,796	0	487,796
Economic & Workforce Development	517,797	1,426,200	1,943,997	(2,491,563)	(547,566)
Elections	54,737	380,172	434,909	0	434,909
Emergency Communications	24,351	188,513	212,864	(235,070)	(22,205)
Environment	14,652	113,425	128,077	(100,000)	28,077
Ethics	25,353	196,267	221,620	0	221,620
Fine Arts Museums	57,896	299,902	357,799	0	357,799
Fire Department	378,786	1,658,676	2,037,461	0	2,037,461
General City Responsibility	0	0	0	0	0
Health Service System	20,925	99,639	120,564	(132,775)	(12,211)
Homelessness and Supportive Housing	337,568	1,744,144	2,081,712	0	2,081,712
Human Resources	345,570	748,726	1,094,297	(1,160,377)	(66,080)
Human Rights Commission	17,909	138,641	156,550	(173,275)	(16,725)
Human Services	1,303,338	6,845,096	8,148,434	(7,517,214)	631,220
Juvenile Probation	16,649	123,722	140,371	0	140,371
Law Library	143	1,105	1,248	0	1,248
Mayor	694,086	3,731,379	4,425,465	(3,510,442)	915,023
Medical Examiner	95,166	250,350	345,516	0	345,516
MTA - MUNI	3,543,225	9,534,372	13,077,598	(14,805,373)	(1,727,775)
MTA - Parking & Traffic	88,816	470,311	559,127	(383,028)	176,100
MTA - Taxicab Commission	38,454	306,955	345,410	0	345,410
Total for MTA	3,670,496	10,311,638	13,982,134	(15,188,400)	(1,206,266)
Non-CCSF	3,441	26,640	30,082	79,421	109,502
Permit Appeals	93,780	443,798	537,578	(215,007)	322,572
Police Accountability	6,181	47,853	54,034	0	54,034
Police Department	1,061,303	4,963,373	6,024,676	(350,000)	5,674,676
Port Commission	464,370	2,429,255	2,893,625	(3,237,429)	(343,804)
Public Defender	15,025	73,317	88,342	0	88,342
Public Health - Behavioral Health	24,051	181,705	205,756	(107,321)	98,435
Public Health - Health at Home	0	0	0	0	0
Public Health - Jail Health	5,830	35,129	40,959	0	40,959
Public Health - Laguna Honda Hospital	318,318	1,650,684	1,969,002	(2,178,980)	(209,978)
Public Health - Primary Care	3,042	23,549	26,591	0	26,591
Public Health - Public Health Division	1,008,458	1,512,636	2,521,094	(2,614,788)	(93,694)
Public Health - SF General Hospital	392,524	1,520,842	1,913,366	(2,161,371)	(248,005)
Total for Public Health	1,752,222	4,924,546	6,676,768	(7,062,460)	(385,692)
Public Library	37,030	251,703	288,732	(319,491)	(30,758)
Public Works - Admin	295,205	1,389,140	1,684,345	(999,266)	685,080

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Public Works - Architecture	627	4,854	5,482	0	5,482
Public Works - Building Repair	8,755	67,774	76,528	0	76,528
Public Works - Engineering	27,839	177,614	205,454	0	205,454
Public Works - Street Environment	650,644	2,271,838	2,922,482	0	2,922,482
Public Works - Street Sewer	0	0	0	0	0
Public Works - Street Use & Map	14,212	110,022	124,234	0	124,234
Public Works - Urban Forest	365,084	596,559	961,643	0	961,643
Public Works - Construction	0	0	0	0	0
Total for Public Works	1,362,367	4,617,801	5,980,167	(999,266)	4,980,902

PUC-CleanPowerSF	0	0	0	0	0
PUC-Hetch Hetchy	1,011,620	3,453,147	4,464,766	(3,972,274)	492,493
PUC-Public Utilities Bureaus	252,331	1,316,766	1,569,097	(1,733,713)	(164,617)
PUC-Wastewater	300,302	1,607,743	1,908,045	(2,914,314)	(1,006,269)
PUC-Water	430,027	2,186,836	2,616,863	(2,880,811)	(263,948)
Total for Public Utilities Commission	1,994,279	8,564,491	10,558,771	(11,501,112)	(942,341)

Recreation & Park	244,889	1,040,577	1,285,466	(1,448,913)	(163,447)
Rent Arbitration Board	3,169	24,531	27,699	(30,706)	(3,006)
Retirement Commission	1,564,786	2,584,543	4,149,329	(4,534,249)	(384,920)
SF Community College District	2,415	18,695	21,110	0	21,110
SF Redevelopment Agency	29,223	161,944	191,167	(183,804)	7,363
SF Unified School District	0	0	0	0	0
Sheriff	748,759	1,997,894	2,746,653	0	2,746,653
Sheriff's Department Oversight	7,212	55,833	63,045	0	63,045
Status of Women	7,764	60,106	67,870	0	67,870
Technology	60,096	288,763	348,860	(384,248)	(35,389)
Treasure Island Development Authority	0	0	0	0	0
Treasurer/Tax Collector	115,224	886,068	1,001,292	(513,904)	487,388
Trial Courts	2,620	19,640	22,260	(24,328)	(2,069)
War Memorial	5,853	45,311	51,164	(56,717)	(5,553)

Total allocated to Departments **19,350,806** **72,083,727** **91,434,533** **(71,086,896)** **20,347,637**

Allocation of Nonpersonnel Direct Expenditures

	Amount	General Admin	Allocable Legal Services	General Government / Nonallocable
Subtotal Nonpersonnel Expenditures Per Financial System	18,672,504	-	18,065,099	607,405
LESS - Nonpersonnel Direct Expenditures Identified to Departments	10,646,694	-	10,039,288	607,405
Nonpersonnel Expenditures to Allocate before Incoming Costs	8,025,811	-	8,025,811	-
ADD - Incoming Costs	1,387,858	-	1,285,707	102,151
Nonpersonnel Expenditures to Allocate	9,413,669	-	9,311,518	102,151

Allocation of Salary & Benefit Expenditures

	Amount	General Admin	Allocable Legal Services	General Government / Nonallocable
Subtotal Salary & Benefit Expenditures Per Financial System	79,440,757	-	72,083,727	7,357,030
LESS - Salary & Benefits Expenditures Direct Billed to Departments	-	-	-	-
Salary & Benefits Expenditures to Allocate before Incoming Costs	79,440,757	-	72,083,727	7,357,030
ADD - Incoming Costs	-	-	-	-
Salary & Benefits Expenditures to Allocate	79,440,757	-	72,083,727	7,357,030

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	839	0.00%	87	0	87
ADM Administrative Services	1,547,121	1.71%	159,660	13,259	172,920
ADM ADM-Purchasing	330,514	0.37%	34,108	0	34,108
ADM ADM-Real Estate	806,556	0.89%	83,235	22,953	106,188
- ADM-Risk Management	0	0.00%	0	0	0
ADP Adult Probation	70,287	0.08%	7,254	0	7,254
AIR Airport	3,488,798	3.87%	360,038	588,076	948,114
- Animal Care	0	0.00%	0	0	0
ART Arts Commission	217,376	0.24%	22,433	5,450	27,883
AAM Asian Art Museum	46,690	0.05%	4,818	0	4,818
ASR Assessor-Recorder	1,224,897	1.36%	126,407	4,261	130,668
- Board of Supervisors	0	0.00%	0	0	0
DBI Building Inspection	2,287,505	2.54%	236,067	120,596	356,662
CSS Child Support Services	47,376	0.05%	4,889	435	5,324
CHF Children, Youth & Families	134,584	0.15%	13,889	0	13,889
CFC Children & Families Commission	48,334	0.05%	4,988	0	4,988
DEC Children, Youth & Families Commission	0	0.00%	0	0	0
- City Attorney	0	0.00%	0	0	0
CPC City Planning	1,724,468	1.91%	177,962	12,705	190,667
CSC Civil Service Commission	54,742	0.06%	5,649	113	5,762
CON Controller	390,483	0.43%	40,297	31,589	71,886
ADM Convention Facilities	1,199	0.00%	124	0	124
DAT District Attorney	470,354	0.52%	48,540	63,492	112,032
ECN Economic & Workforce Development	1,785,215	1.98%	184,231	333,566	517,797
REG Elections	475,872	0.53%	49,109	5,627	54,737
DEM Emergency Communications	235,967	0.26%	24,351	0	24,351
ENV Environment	141,977	0.16%	14,652	0	14,652
ETH Ethics	245,673	0.27%	25,353	0	25,353
FAM Fine Arts Museums	375,396	0.42%	38,740	19,156	57,896
FIR Fire Department	2,076,212	2.30%	214,262	164,524	378,786
- General City Responsibility	0	0.00%	0	0	0

Academy of Sciences	839	839	0.00%	670
Administrative Services	1,547,121	1,547,121	1.71%	1,235,987
ADM-Purchasing	330,514	330,514	0.37%	264,046
ADM-Real Estate	806,556	806,556	0.89%	644,354
ADM-Risk Management	0	0	0.00%	0
Adult Probation	70,287	70,287	0.08%	56,152
Airport	3,488,798	3,488,798	3.87%	2,787,184
Animal Care	0	0	0.00%	0
Arts Commission	217,376	217,376	0.24%	173,661
Asian Art Museum	46,690	46,690	0.05%	37,300
Assessor-Recorder	1,224,897	1,224,897	1.36%	978,564
Board of Supervisors	0	0	0.00%	0
Building Inspection	2,287,505	2,287,505	2.54%	1,827,477
Child Support Services	47,376	47,376	0.05%	37,848
Children & Families Commission	134,584	134,584	0.15%	107,519
Children, Youth & Families	48,334	48,334	0.05%	38,613
Children, Youth & Families Commission	0	0	0.00%	0
City Attorney	0	0	0.00%	0 not allocated out
City Planning	1,724,468	1,724,468	1.91%	1,377,669
Civil Service Commission	54,742	54,742	0.06%	43,733
Controller	390,483	390,483	0.43%	311,955
Convention Facilities	1,199	1,199	0.00%	957
District Attorney	470,354	470,354	0.52%	375,764
Economic & Workforce Development	1,785,215	1,785,215	1.98%	1,426,200
Elections	475,872	475,872	0.53%	380,172
Emergency Communications	235,967	235,967	0.26%	188,513
Environment	141,977	141,977	0.16%	113,425
Ethics	245,673	245,673	0.27%	196,267
Fine Arts Museums	375,396	375,396	0.42%	299,902
Fire Department	2,076,212	2,076,212	2.30%	1,658,676
General City Responsibility	0	0	0.00%	0

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HSS	Health Service System	124,721	0.14%	12,871	8,054	20,925	Health Service System	124,721	124,721	0.14%	99,639
HOM	Homelessness and Supportive Housing	2,183,195	2.42%	225,302	112,266	337,568	Homelessness and Supportive Housing	2,183,195	2,183,195	2.42%	1,744,144
HRD	Human Resources	937,202	1.04%	96,718	248,853	345,570	Human Resources	937,202	937,202	1.04%	748,726
HRC	Human Rights Commission	173,540	0.19%	17,909	0	17,909	Human Rights Commission	173,540	173,540	0.19%	138,641
HAS	Human Services	8,568,203	9.50%	884,225	419,113	1,303,338	Human Services	8,568,203	8,568,203	9.50%	6,845,096
JUV	Juvenile Probation	154,866	0.17%	15,982	668	16,649	Juvenile Probation	154,866	154,866	0.17%	123,722
LLB	Law Library	1,383	0.00%	143	0	143	Law Library	1,383	1,383	0.00%	1,105
MYR	Mayor	4,670,674	5.18%	482,006	212,080	694,086	Mayor	4,670,674	4,670,674	5.18%	3,731,379
ADM	Medical Examiner	313,371	0.35%	32,339	62,826	95,166	Medical Examiner	313,371	313,371	0.35%	250,350
MTA	MTA - MUNI	11,934,448	13.23%	1,231,616	2,311,609	3,543,225	MTA - MUNI	11,934,448	11,934,448	13.23%	9,534,372
MTA	MTA - Parking & Traffic	588,701	0.65%	60,753	28,063	88,816	MTA - Parking & Traffic	588,701	588,701	0.65%	470,311
MTA	MTA - Taxicab Commission	384,225	0.43%	39,651	(1,197)	38,454	MTA - Taxicab Commission	384,225	384,225	0.43%	306,955
-	Non-CCSF	33,347	0.04%	3,441	0	3,441	Non-CCSF	33,347	33,347	0.04%	26,640
BOA	Permit Appeals	555,515	0.62%	57,328	36,452	93,780	Permit Appeals	555,515	555,515	0.62%	443,798
DPA	Police Accountability	59,899	0.07%	6,181	0	6,181	Police Accountability	59,899	59,899	0.07%	47,853
POL	Police Department	6,212,797	6.89%	641,151	420,152	1,061,303	Police Department	6,212,797	6,212,797	6.89%	4,963,373
PRT	Port Commission	3,040,769	3.37%	313,803	150,567	464,370	Port Commission	3,040,769	3,040,769	3.37%	2,429,255
PDR	Public Defender	91,774	0.10%	9,471	5,554	15,025	Public Defender	91,774	91,774	0.10%	73,317
DPH	Public Health - Behavioral Health	227,446	0.25%	23,472	579	24,051	Public Health - Behavioral Health	227,446	227,446	0.25%	181,705
-	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	43,972	0.05%	4,538	1,292	5,830	Public Health - Jail Health	43,972	43,972	0.05%	35,129
DPH	Public Health - Laguna Honda Hospital	2,066,209	2.29%	213,229	105,089	318,318	Public Health - Laguna Honda Hospital	2,066,209	2,066,209	2.29%	1,650,684
DPH	Public Health - Primary Care	29,478	0.03%	3,042	0	3,042	Public Health - Primary Care	29,478	29,478	0.03%	23,549
DPH	Public Health - Public Health Division	1,893,410	2.10%	195,397	813,067	1,008,458	Public Health - Public Health Division	1,893,410	1,893,410	2.10%	1,512,636
DPH	Public Health - SF General Hospital	1,903,682	2.11%	196,457	196,061	392,524	Public Health - SF General Hospital	1,903,682	1,903,682	2.11%	1,520,842
LIB	Public Library	315,064	0.35%	32,514	4,516	37,030	Public Library	315,064	315,064	0.35%	251,703
DPW	Public Works - Admin	1,738,827	1.93%	179,444	115,760	295,205	Public Works - Admin	1,738,827	1,738,827	1.93%	1,389,140
DPW	Public Works - Architecture	6,077	0.01%	627	0	627	Public Works - Architecture	6,077	6,077	0.01%	4,854
DPW	Public Works - Building Repair	84,834	0.09%	8,755	0	8,755	Public Works - Building Repair	84,834	84,834	0.09%	67,774
DPW	Public Works - Engineering	222,325	0.25%	22,944	4,896	27,839	Public Works - Engineering	222,325	222,325	0.25%	177,614
DPW	Public Works - Street Environment	2,843,724	3.15%	293,468	357,176	650,644	Public Works - Street Environment	2,843,724	2,843,724	3.15%	2,271,838
-	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	137,717	0.15%	14,212	0	14,212	Public Works - Street Use & Map	137,717	137,717	0.15%	110,022
DPW	Public Works - Urban Forest	746,730	0.83%	77,061	288,023	365,084	Public Works - Urban Forest	746,730	746,730	0.83%	596,559
-	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	4,322,403	4.79%	446,065	565,555	1,011,620	PUC-Hetch Hetchy	4,322,403	4,322,403	4.79%	3,453,147
PUC	PUC-Public Utilities Bureaus	1,648,234	1.83%	170,095	82,236	252,331	PUC-Public Utilities Bureaus	1,648,234	1,648,234	1.83%	1,316,766
PUC	PUC-Wastewater	2,012,459	2.23%	207,683	92,619	300,302	PUC-Wastewater	2,012,459	2,012,459	2.23%	1,607,743
PUC	PUC-Water	2,737,325	3.03%	282,488	147,540	430,027	PUC-Water	2,737,325	2,737,325	3.03%	2,186,836
REC	Recreation & Park	1,302,520	1.44%	134,418	110,471	244,889	Recreation & Park	1,302,520	1,302,520	1.44%	1,040,577
RNT	Rent Arbitration Board	30,706	0.03%	3,169	0	3,169	Rent Arbitration Board	30,706	30,706	0.03%	24,531
RET	Retirement Commission	3,235,146	3.59%	333,862	1,230,924	1,564,786	Retirement Commission	3,235,146	3,235,146	3.59%	2,584,543
CCD	SF Community College District	23,401	0.03%	2,415	0	2,415	SF Community College District	23,401	23,401	0.03%	18,695
CII	SF Redevelopment Agency	202,710	0.22%	20,919	8,304	29,223	SF Redevelopment Agency	202,710	202,710	0.22%	161,944
USD	SF Unified School District	0	0.00%	0	0	0	SF Unified School District	0	0	0.00%	0
SHF	Sheriff	2,500,821	2.77%	258,081	490,678	748,759	Sheriff	2,500,821	2,500,821	2.77%	1,997,894
SDA	Sheriff's Department Oversight	69,888	0.08%	7,212	0	7,212	Sheriff's Department Oversight	69,888	69,888	0.08%	55,833
WOM	Status of Women	75,236	0.08%	7,764	0	7,764	Status of Women	75,236	75,236	0.08%	60,106
TIS	Technology	361,453	0.40%	37,301	22,795	60,096	Technology	361,453	361,453	0.40%	288,763
-	Treasure Island Development Authority	0	0.00%	0	0	0	Treasure Island Development Authority	0	0	0.00%	0
TTX	Treasurer/Tax Collector	1,109,116	1.23%	114,459	765	115,224	Treasurer/Tax Collector	1,109,116	1,109,116	1.23%	886,068
CRT	Trial Courts	24,584	0.03%	2,537	83	2,620	Trial Courts	24,584	24,584	0.03%	19,640
WAR	War Memorial	56,717	0.06%	5,853	0	5,853	War Memorial	56,717	56,717	0.06%	45,311
Total allocated to Departments		90,229,276	100.00%	9,311,518	10,039,288	19,350,806		90,229,276	90,229,276	100.00%	72,083,727

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
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 FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
 FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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	\$1,038,282
Supply and Services Costs	
Other Expenses	244,090
Department Cost Total Per Financial System	<u>1,282,372</u>
Adjustment - Department Revenue Total Per Financial System	
Adjusted Cost Total Department Costs Net of Revenue	<u>1,282,372</u>
Expenditure Recoveries for Costs Identified to Departments	(430,839)
Operating Transfers In	-
Department Cost Total to Allocate	<u><u>851,533</u></u>
Total Allocated before Incoming Costs	<u><u>851,533</u></u>

B. INCOMING COSTS - (Default Spread Salary%)

Department	Civil Service Commission Incoming
1 Building Depreciation	6,228
3 Board of Supervisors	293
4 Controller	4,988
5 Health Service System	49,234
6 Administrative Services	450
7 City Attorney	(5,360)
9 Human Resources	2,697
10 Mayor's Budget Office	135
12 Human Resources - Workers' Comp	1,655
Total Incoming	60,320

C. TOTAL ALLOCATED **911,853**

D. DEPARTMENTAL ALLOCATIONS

City and County of San Francisco FY 2024-25
OMB A-87 Cost Allocation Plan

	FY 2022-23 FTE	Allocation Percent	Initial Allocation	Costs Specifically Identified to Departments	Subtotal: Total Costs to Departments	LESS: Direct Billed	Department Allocation	Notes
Academy of Sciences	9	0.02%	211	0	211	0	211	
Administrative Services	973	2.56%	23,344	0	23,344	0	23,344	
Adult Probation	129	0.34%	3,094	0	3,094	0	3,094	
Airport	1,462	3.85%	35,077	0	35,077	0	35,077	
Arts Commission	39	0.10%	932	0	932	0	932	
Asian Art Museum	52	0.14%	1,259	0	1,259	0	1,259	
Assessor-Recorder	172	0.45%	4,136	0	4,136	0	4,136	
Board of Supervisors	93	0.25%	2,234	0	2,234	0	2,234	
Building Inspection	292	0.77%	7,013	0	7,013	0	7,013	
Child Support Services	61	0.16%	1,469	0	1,469	0	1,469	
Children & Families Commission	0	0.00%	0	0	0	0	0	
Children, Youth & Families	57	0.15%	1,363	0	1,363	0	1,363	
City Attorney	323	0.85%	7,759	0	7,759	0	7,759	
City Planning	215	0.56%	5,149	0	5,149	0	5,149	
Civil Service Commission	5	0.01%	120	0	120	0	120	Not allocated out
Controller	301	0.79%	7,226	0	7,226	0	7,226	
District Attorney	310	0.81%	7,430	0	7,430	0	7,430	
Children, Youth & Families Commission	34	0.09%	818	0	818	0	818	
Economic & Workforce Development	136	0.36%	3,261	0	3,261	0	3,261	
Elections	75	0.20%	1,807	0	1,807	0	1,807	
Emergency Communications	275	0.72%	6,593	0	6,593	0	6,593	
Environment	82	0.22%	1,962	0	1,962	0	1,962	
Ethics	26	0.07%	633	0	633	0	633	
Fine Arts Museums	119	0.31%	2,847	0	2,847	0	2,847	
Fire Department	1,825	4.80%	43,782	0	43,782	0	43,782	
General Fund Unallocated		0.00%	0	0	0	0	0	
Health Service System	46	0.12%	1,103	0	1,103	0	1,103	
Homelessness and Supportive Housing	206	0.54%	4,937	0	4,937	0	4,937	
Human Resources	240	0.63%	5,753	0	5,753	0	5,753	
Human Rights Commission	41	0.11%	973	0	973	0	973	
Human Services	2,213	5.82%	53,078	0	53,078	0	53,078	
Juvenile Probation	157	0.41%	3,775	0	3,775	0	3,775	
Law Library	2	0.01%	50	0	50	0	50	
Mayor	157	0.41%	3,760	0	3,760	0	3,760	
MTA - MUNI	4,487	11.81%	107,648	180,839	288,487	(180,839)	107,648	
MTA - Parking & Traffic	762	2.00%	18,279	0	18,279	0	18,279	
MTA - Taxicab Commission	26	0.07%	625	0	625	0	625	
Permit Appeals	4	0.01%	101	0	101	0	101	
Police Accountability	45	0.12%	1,072	0	1,072	0	1,072	
Police Department	2,568	6.76%	61,610	0	61,610	0	61,610	

City and County of San Francisco FY 2024-25
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Port Commission	232	0.61%	5,564	0	5,564	0	5,564
Public Defender	214	0.56%	5,137	0	5,137	0	5,137
Public Health - Behavioral Health	717	1.89%	17,202	0	17,202	0	17,202
Public Health - Health at Home	41	0.11%	985	0	985	0	985
Public Health - Health Network	553	1.45%	13,257	0	13,257	0	13,257
Public Health - Jail Health	121	0.32%	2,906	0	2,906	0	2,906
Public Health - Laguna Honda Hospital	1,260	3.32%	30,236	0	30,236	0	30,236
Public Health - Primary Care	513	1.35%	12,302	0	12,302	0	12,302
Public Health - Public Health Admin	526	1.38%	12,609	0	12,609	0	12,609
Public Health - Public Health Division	468	1.23%	11,227	0	11,227	0	11,227
Public Health - SF General Hospital	2,734	7.19%	65,583	0	65,583	0	65,583
Public Library	721	1.90%	17,286	0	17,286	0	17,286
Public Works - Admin	162	0.43%	3,881	0	3,881	0	3,881
Public Works - Architecture	187	0.49%	4,497	0	4,497	0	4,497
Public Works - Building Repair	93	0.24%	2,220	0	2,220	0	2,220
Public Works - Construction		0.00%	0	0	0	0	0
Public Works - Engineering	256	0.67%	6,144	0	6,144	0	6,144
Public Works - Street Environment	343	0.90%	8,222	0	8,222	0	8,222
Public Works - Street Sewer	52	0.14%	1,236	0	1,236	0	1,236
Public Works - Street Use & Map	91	0.24%	2,173	0	2,173	0	2,173
Public Works - Urban Forest	117	0.31%	2,798	0	2,798	0	2,798
Public Works - Commission	1	0.00%	32	0	32	0	32
PUC-Clean Power SF	31	0.08%	734	0	734	0	734
PUC-Hetch Hetchy	342	0.90%	8,206	0	8,206	0	8,206
PUC-Public Utilities Bureaus	683	1.80%	16,376	250,000	266,376	(250,000)	16,376
PUC-Wastewater	420	1.11%	10,086	0	10,086	0	10,086
PUC-Water	699	1.84%	16,770	0	16,770	0	16,770
Recreation & Park	1,056	2.78%	25,333	0	25,333	0	25,333
Rent Arbitration Board	40	0.10%	956	0	956	0	956
Retirement Commission	110	0.29%	2,641	0	2,641	0	2,641
SF Community College District	548	1.44%	13,147	0	13,147	0	13,147
SF Unified School District	4,774	12.56%	114,517	0	114,517	0	114,517
Sanitation & Streets	0.1	0.00%	2	0	2	0	2
Sheriff	917	2.41%	22,006	0	22,006	0	22,006
Sheriff's Department Oversight	1	0.00%	26	0	26	0	26
Status of Women	12	0.03%	300	0	300	0	300
Technology	267	0.70%	6,398	0	6,398	0	6,398
Treasurer/Tax Collector	185	0.49%	4,439	0	4,439	0	4,439
Trial Courts	437	1.15%	10,490	0	10,490	0	10,490
War Memorial	69	0.18%	1,648	0	1,648	0	1,648
Subtotal	38,009	100.00%	911,853	430,839	1,342,692	(430,839)	911,853
Net out amounts not allocated out							(120)
Total allocated to Departments							911,733

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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

	Total Amounts	Administration	Human Resources Services	Non-Allocable	Total Check
Salaries and Benefits	30,116,263	6,565,391	23,550,872	-	30,116,263
Supply and Services Costs				-	-
Non-personnel Services	4,810,287	1,494,978	3,315,309	-	4,810,287
Materials and Supplies	377,588	214,103	163,485	-	377,588
Allocated Charges	-1,502,692	(3,381,591)	1,878,899	-	(1,502,692)
Services of Other Departments	6,241,649	4,162,057	2,079,591	-	6,241,649
Capital Outlay	10,410	8,271	2,138	-	10,410
Fiduciary Payments	216,871	216,871		-	216,871
Department Costs Per Financial System	40,270,375	9,280,080	30,990,295	-	40,270,375
Direct Billing for Services Provided to Departments	21,600,191	4,469,735	17,130,456	-	21,600,191
Training Services Paid by Employees & Other Agencies				-	-
Direct Billing for Services Subtotal Per Financial System	21,600,191	4,469,735	17,130,456	0	21,600,191
Intrafund Transfer	298,750		298,750	-	298,750
Intergovernmental Revenue				-	-
Other Revenues	71	761	(690)	-	71
Department Revenue Per Financial System	21,899,012	4,470,496	17,428,516	-	21,899,012
Department Costs Net of Revenue	18,371,363	4,809,584	13,561,779	0	18,371,363

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B. INCOMING COSTS - (Default Spread Salary%)

Human Resources
% Split Based on
Actuals

26.18% 73.82% 0.00% 100.00%

Department	Human Resources				Total Check
	Incoming Total	Administration	Services	Non-Allocable	
1 Building Depreciation	252,311	66,055	186,257	-	252,311
2 Equipment Depreciation	-	-	-	-	-
3 Board of Supervisors	26,959	7,058	19,901	-	26,959
4 Controller	434,302	113,699	320,602	-	434,302
5 Health Service System	1,107,823	290,026	817,797	-	1,107,823
6 Administrative Services	59,348	15,537	43,811	-	59,348
7 City Attorney	(66,080)	(17,300)	(48,780)	-	(66,080)
9 Civil Service Commission	5,753	1,506	4,247	-	5,753
10 Mayor's Budget Office	13,356	3,497	9,860	-	13,356
11 Admin Services - Risk Management	-	-	-	-	-
12 Human Resources - Workers' Comp	261,180	68,376	192,803	-	261,180
Total Incoming	2,094,952	548,454	1,546,498	-	2,094,952
C. TOTAL ALLOCATED NET COSTS INCLUDING INCOMING COSTS	20,466,315	5,358,038	15,108,277	-	20,466,315

D. SUMMARY OF TOTAL COSTS ALLOCATED TO DEPARTMENTS

	Total	Administration	Human Resources Services
Department Costs Net of Revenue	18,371,363	4,809,584	13,561,779
Direct Billing for Services Provided to Departments	21,600,191	4,469,735	17,130,456
Total Incoming	2,094,952	548,454	1,546,498
TOTAL COSTS ALLOCATED TO DEPARTMENTS	42,066,505	9,827,773	32,238,732

E. DEPARTMENTAL ALLOCATIONS

	FY 2022-23 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	9	0.02%	1,242	3,502	754	4,916	10,414	-5,670	4,744	
Administrative Services	973	2.56%	137,170	386,783	155,246	592,026	1,271,225	-747,272	523,953	
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	129	0.34%	18,181	51,267	10,419	150,390	230,257	-160,809	69,448	
Airport	1,462	3.85%	206,114	581,187	109,187	160,824	1,057,311	-270,011	787,300	
Animal Care	0	0.00%	0	0	0	0	0	0	0	
Arts Commission	39	0.10%	5,476	15,442	1,940	340,230	363,088	-342,170	20,918	
Asian Art Museum	52	0.14%	7,399	20,863	3,532	47,024	78,818	-50,556	28,262	
Assessor-Recorder	172	0.45%	24,305	68,532	11,387	95,228	199,452	-106,615	92,837	
Board of Supervisors	93	0.25%	13,129	37,021	5,915	38,554	94,619	-44,469	50,151	
Building Inspection	292	0.77%	41,207	116,194	18,372	297,714	473,488	-316,086	157,402	
Child Support Services	61	0.16%	8,632	24,339	4,474	62,095	99,540	-66,569	32,971	
Children & Families Commission	0	0.00%	0	0	0	0	0	0	0	
Children, Youth & Families	57	0.15%	8,009	22,584	133,916	95,646	260,155	-229,562	30,593	
DEC Children, Youth & Families Commission	34	0.09%	4,805	13,548	4,203	277,688	300,244	-281,891	18,353	
City Attorney	323	0.85%	45,594	128,562	21,311	155,416	350,882	-176,727	174,156	
City Planning	215	0.56%	30,255	85,310	14,193	180,533	310,291	-194,726	115,565	
Civil Service Commission	5	0.01%	706	1,991	408	21,488	24,593	-21,896	2,697	
Controller	301	0.79%	42,460	119,727	196,320	161,440	519,947	-357,760	162,187	
Convention Facilities	0	0.00%	0	0	0	0	0	0	0	
District Attorney	310	0.81%	43,657	123,101	19,307	131,327	317,391	-150,634	166,757	
Economic & Workforce Development	136	0.36%	19,165	54,040	7,261	54,879	135,344	-62,140	73,204	
Elections	75	0.20%	10,618	29,939	4,031	243,469	288,057	-247,500	40,557	
Emergency Communications	275	0.72%	38,739	109,234	18,692	194,957	361,622	-213,649	147,973	
Environment	82	0.22%	11,529	32,508	4,738	284,647	333,422	-289,385	44,037	

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Ethics	26	0.07%	3,718	10,485	2,201	223,662	240,066	-225,863	14,203
Fine Arts Museums	119	0.31%	16,726	47,164	7,119	73,619	144,628	-80,738	63,890
Fire Department	1,825	4.80%	257,268	725,430	113,900	920,794	2,017,392	-1,034,694	982,698
General Fund Unallocated	0	0.00%	-3	-8	0	0	-10	0	-10 Not allocated out
Health Service System	46	0.12%	6,484	18,282	243,234	1,688,799	1,956,799	-1,932,033	24,766
Homelessness and Supportive Housing	206	0.54%	29,010	81,802	13,077	700,822	824,711	-713,899	110,812
Human Resources	240	0.63%	33,806	95,323	0	62,241	191,370	-62,241	129,129 Not allocated out
Human Rights Commission	41	0.11%	5,719	16,126	1,567	198,948	222,360	-200,515	21,845
Human Services	2,213	5.82%	311,893	879,457	0	0	1,191,350	0	1,191,350
Juvenile Probation	157	0.41%	22,184	62,552	68,110	339,795	492,641	-407,905	84,736
Law Library	2	0.01%	292	822	158	1,029	2,301	-1,187	1,114
Mayor	157	0.41%	22,093	62,297	92,342	47,530	224,262	-139,872	84,390
MTA - MUNI	5,235	13.77%	737,957	2,080,846	768,431	2,263,839	5,851,074	-3,032,271	2,818,803
MTA - Parking & Traffic	23	0.06%	3,294	9,288	3,430	10,105	26,117	-13,535	12,582
MTA - Taxicab Commission	17	0.04%	2,380	6,712	2,479	7,303	18,874	-9,781	9,093
Permit Appeals	4	0.01%	592	1,671	286	1,864	4,413	-2,150	2,263
Police Accountability	45	0.12%	6,297	17,756	2,894	118,386	145,333	-121,280	24,053
Police Department	2,568	6.76%	362,024	1,020,813	199,132	1,409,638	2,991,606	-1,608,770	1,382,836
Port Commission	232	0.61%	32,695	92,191	109,987	162,936	397,809	-272,923	124,886
Public Defender	214	0.56%	30,185	85,114	13,276	92,293	220,868	-105,569	115,299
Public Health - Behavioral Health	717	1.89%	101,078	285,015	109,318	132,500	627,912	-241,818	386,093
Public Health - Health at Home	41	0.11%	5,790	16,325	6,262	7,589	35,965	-13,851	22,115
Public Health - Health Network	553	1.45%	77,896	219,648	84,246	102,112	483,903	-186,358	297,544
Public Health - Jail Health	121	0.32%	17,078	48,156	18,470	22,387	106,093	-40,858	65,235
Public Health - Laguna Honda Hospital	1,260	3.32%	177,669	500,979	192,152	232,900	1,103,700	-425,052	678,648
Public Health - Primary Care	513	1.35%	72,290	203,839	78,183	94,762	449,074	-172,945	276,129
Public Health - Public Health Admin	526	1.38%	74,090	208,915	80,130	97,122	460,257	-177,252	283,005
Public Health - Public Health Division	468	1.23%	65,969	186,016	71,347	86,477	409,809	-157,824	251,985
Public Health - SF General Hospital	2,734	7.19%	385,372	1,086,648	416,786	505,170	2,393,976	-921,957	1,472,019
Public Library	721	1.90%	101,574	286,411	241,662	553,770	1,183,416	-795,432	387,984
Public Works - Admin	148	0.39%	20,872	58,855	8,106	58,992	146,824	-67,097	79,727
Public Works - Architecture	188	0.49%	26,486	74,685	10,286	74,858	186,316	-85,144	101,171
Public Works - Building Repair	105	0.28%	14,805	41,746	5,749	41,843	104,143	-47,592	56,551
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0
Public Works - Engineering	257	0.68%	36,211	102,106	14,063	102,344	254,724	-116,406	138,317
Public Works - Street Environment	343	0.90%	48,312	136,227	18,762	136,544	339,845	-155,306	184,539
Public Works - Street Sewer	52	0.14%	7,265	20,486	2,822	20,534	51,108	-23,356	27,752
Public Works - Street Use & Map	91	0.24%	12,771	36,011	4,960	36,095	89,836	-41,054	48,782
Public Works - Urban Forest	117	0.31%	16,443	46,366	6,386	46,473	115,668	-52,859	62,809
Public Works - Commission	1	0.00%	186	526	72	527	1,312	0	1,312
PUC-Clean Power SF	31	0.08%	4,311	12,156	6,596	15,956	39,019	-22,553	16,466
PUC-Hetch Hetchy	342	0.90%	48,220	135,967	73,784	178,480	436,450	-252,264	184,187
PUC-Public Utilities Bureaus	683	1.80%	96,224	271,326	147,238	356,163	870,951	-503,401	367,550
PUC-Wastewater	420	1.11%	59,265	167,113	90,686	219,365	536,429	-310,051	226,379
PUC-Water	699	1.84%	98,543	277,866	150,787	364,746	891,942	-515,533	376,409
Recreation & Park	1,056	2.78%	148,857	419,737	129,054	562,424	1,260,072	-691,478	568,594
Rent Arbitration Board	40	0.10%	5,619	15,843	3,377	153,060	177,898	-156,437	21,461
Retirement Commission	110	0.29%	15,518	43,756	7,981	72,635	139,890	-80,616	59,274
Sanitation & Streets	0	0.00%	9	25	0	0	35	0	35
SF Community College District	548	1.44%	77,250	217,826	0	0	295,076	0	295,076
SF Unified School District	4,773	12.56%	672,840	1,897,233	0	0	2,570,073	0	2,570,073
Sheriff	917	2.41%	129,306	364,609	68,052	600,746	1,162,713	-668,798	493,915
Sheriff's Department Oversight	1	0.00%	151	426	885	100,135	101,598	-101,020	578
Status of Women	12	0.03%	1,762	4,968	468	11,182	18,379	-11,650	6,729
Technology	267	0.70%	37,594	106,004	15,675	104,882	264,154	-120,557	143,598
Treasurer/Tax Collector	185	0.49%	26,086	73,557	13,563	82,447	195,653	-96,010	99,643
Trial Courts	437	1.15%	61,640	173,808	0	0	235,448	0	235,448
War Memorial	69	0.18%	9,681	27,298	4,600	29,987	71,565	-34,587	36,978
Subtotal	38,009	100.00%	5,358,038	15,108,277	4,469,735	17,119,301	42,055,350	-21,588,436	20,466,914
Net out amounts not allocated out									-129,119
Total allocated to Departments									20,337,795

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 FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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 2022-23 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 2022-23. 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>	100.00%	35.03%	64.97%	
Salary	1,414,134	495,362	918,772	918,772
Benefits	542,086	189,889	352,196	352,196
Salaries and Benefits	1,956,220	685,251	1,270,968	1,270,968

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Supply and Services Costs				
Non-personnel Services	69,925	24,494	45,431	45,431
Materials and Supplies	-	-	-	-
Services of Other Departments	156,503	54,822	101,681	101,681
DEPARTMENT Cost Total	<u>2,182,648</u>	<u>764,568</u>	<u>1,418,080</u>	<u>1,418,080</u>

Total Department Costs to Allocate

Adjustments - 4400 Intergovernmental: Federal 0

Total **1,418,080**

B. INCOMING COSTS

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

C. TOTAL ALLOCATED

1,418,080

D. DEPARTMENTAL ALLOCATIONS

	FY 2022-23 Department Budget	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	7,422,345	0.05%	695	0	695
Administrative Services	607,884,256	4.01%	56,902	0	56,902
Adult Probation	58,036,486	0.38%	5,433	0	5,433
Airport	1,119,918,379	7.39%	104,831	0	104,831
Arts Commission	40,920,366	0.27%	3,830	0	3,830
Asian Art Museum	11,192,903	0.07%	1,048	0	1,048
Assessor-Recorder	35,158,380	0.23%	3,291	0	3,291
Board of Supervisors	22,114,476	0.15%	2,070	0	2,070
Building Inspection	92,844,927	0.61%	8,691	0	8,691
Child Support Services	13,582,056	0.09%	1,271	0	1,271
Children, Youth & Families	333,011,845	2.20%	31,172	0	31,172
DEC Children, Youth & Families Commission	341,176,907	2.25%	31,936	0	31,936
City Attorney	103,414,220	0.68%	9,680	0	9,680
City Planning	63,919,444	0.42%	5,983	0	5,983
Civil Service Commission	1,447,365	0.01%	135	0	135
Controller	81,700,886	0.54%	7,648	0	7,648

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District Attorney	83,984,240	0.55%	7,861	0	7,861
Economic & Workforce Development	163,939,270	1.08%	15,346	0	15,346
Elections	23,306,278	0.15%	2,182	0	2,182
Emergency Communications	136,230,652	0.90%	12,752	0	12,752
Environment	31,503,356	0.21%	2,949	0	2,949
Ethics	7,586,853	0.05%	710	0	710
Fine Arts Museums	21,173,515	0.14%	1,982	0	1,982
Fire Department	498,585,516	3.29%	46,671	0	46,671
General City Responsibility	592,655,160	3.91%	55,476	0	55,476 Not allocated out
Health Service System	13,550,734	0.09%	1,268	0	1,268
Homelessness and Supportive Housing	672,019,804	4.44%	62,905	0	62,905
Human Resources	142,684,526	0.94%	13,356	0	13,356
Human Rights Commission	15,120,673	0.10%	1,415	0	1,415
Human Services	1,105,772,794	7.30%	103,507	0	103,507
Juvenile Probation	52,535,026	0.35%	4,918	0	4,918
Law Library	2,131,664	0.01%	200	0	200
Mayor	217,800,882	1.44%	20,387	0	20,387
MTA - MUNI	1,145,266,098	7.56%	107,204	0	107,204
MTA - Parking & Traffic	237,959,467	1.57%	22,274	0	22,274
MTA - Taxicab Commission	7,535,999	0.05%	705	0	705
Permit Appeals	1,195,116	0.01%	112	0	112
Department of Police Accountability	9,776,177	0.06%	915	0	915
Police Department	713,980,684	4.71%	66,833	0	66,833
Port Commission	189,297,052	1.25%	17,719	0	17,719
Public Defender	50,185,337	0.33%	4,698	0	4,698
Public Health - Behavioral Health	597,626,124	3.94%	55,941	0	55,941
Public Health - Health at Home	9,494,128	0.06%	889	0	889
Public Health - Health Network Services	320,541,701	2.12%	30,005	0	30,005
Public Health - Jail Health	40,755,399	0.27%	3,815	0	3,815
Public Health - Laguna Honda Hospital	329,316,752	2.17%	30,826	0	30,826
Public Health - Primary Care	120,782,475	0.80%	11,306	0	11,306
Public Health - Admin	210,809,622	1.39%	19,733	0	19,733
Public Health - Public Health	211,427,582	1.40%	19,791	0	19,791
Public Health - SF General Hospital	1,152,531,025	7.61%	107,884	0	107,884
Public Library	185,699,873	1.23%	17,383	0	17,383
Public Works - Admin	18,058,209	0.12%	1,690	0	1,690
Public Works - Architecture	30,269,568	0.20%	2,833	0	2,833

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Public Works - Building Repair	9,027,882	0.06%	845	0	845
Public Works - Engineering	146,356,761	0.97%	13,700	0	13,700
Public Works - Street Env	29,782,559	0.20%	2,788	0	2,788
Public Works - Street Sewer	5,291,254	0.03%	495	0	495
Public Works - Street Use & Map	30,743,108	0.20%	2,878	0	2,878
Public Works - Urban Forest	11,521,271	0.08%	1,078	0	1,078
Public Works - Commission	431,433	0.00%	40	0	40
PUC-Clean Power SF	280,672,293	1.85%	26,273	0	26,273
PUC-Hetch Hetchy	245,676,379	1.62%	22,997	0	22,997
PUC	696,138	0.00%	65	0	65
PUC-Wastewater	323,453,726	2.14%	30,277	0	30,277
PUC-Water	617,665,049	4.08%	57,817	0	57,817
Recreation & Park	241,306,994	1.59%	22,588	0	22,588
Rent Arbitration Board	16,294,283	0.11%	1,525	0	1,525
Retirement Commission	42,768,748	0.28%	4,003	0	4,003
Sanitation & Streets	162,016,308	1.07%	15,166	0	15,166
SF Redevelopment Agency	-	0.00%	0	0	0
SF Unified School District	-	0.00%	0	0	0
Sheriff	299,186,306	1.97%	28,006	0	28,006
Sheriff's Department Oversight	2,511,812	0.02%	235	0	235
Status of Women	14,904,165	0.10%	1,395	0	1,395
Technology	153,419,700	1.01%	14,361	0	14,361
Treasurer/Tax Collector	47,894,703	0.32%	4,483	0	4,483
Trial Courts	134,461,733	0.89%	12,586	0	12,586
War Memorial	36,566,849	0.24%	3,423	0	3,423
Subtotal	15,149,484,026	100.00%	1,418,080	0	1,418,080
Net out amount not allocated out to Departments					(55,476)
Total allocated to Departments					1,362,604

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
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 FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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	\$ 696,087
Supply and Services Costs	\$ -
Non-personnel Services	\$ 39,745,672
Materials and Supplies	\$ 1,819
Other Services	\$ 103,852
DEPARTMENT Costs Per Financial System	\$ 40,547,430
REVENUE	
Revenues - Transfer In	\$ -
Expenditure Recoveries	\$ 40,797,403

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DEPARTMENT Revenue Per Financial System **\$ 40,797,403**

B. INCOMING COSTS - Not applicable	ADM-Risk Management
Department	Incoming
1. Building Depreciation	4,481
2. City Attorney	-
Total Incoming	\$ 4,481

C. TOTAL ALLOCATED **\$ 40,551,911**

RISK MANAGEMENT Allocations

	Work Order Recoveries	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Administrative Services	314,906	0.77%	313,011	(314,906)	(1,895)
ADM-Real Estate	848,434	2.08%	843,329	(848,434)	(5,105)
Adult Probation	9,956	0.02%	9,896	(9,956)	(60)
Airport	10,460,627	25.64%	10,397,682	(10,460,627)	(62,945)
Arts Commission	17,531	0.04%	17,426	(17,531)	(105)
Asian Art Museum	603,126	1.48%	599,496	(603,126)	(3,629)
Board of Supervisors	7,384	0.02%	7,340	(7,384)	(44)
Building Inspection	3,380	0.01%	3,360	(3,380)	(20)
City Planning	9,227	0.02%	9,171	(9,227)	(56)
Controller	14,241	0.03%	14,155	(14,241)	(86)
Convention Facilities	2,217,450	5.44%	2,204,106	(2,217,450)	(13,343)
Economic & Workforce Development	-	0.00%	0	0	0
Elections	35,819	0.09%	35,603	(35,819)	(216)
Emergency Communications	168,767	0.41%	167,752	(168,767)	(1,016)
Environment	6,867	0.02%	6,825	(6,867)	(41)
Fine Arts Museums	1,443,420	3.54%	1,434,734	(1,443,420)	(8,686)
General City Responsibility	839,639	2.06%	834,586	(839,639)	(5,052)
Health Service System	2,934	0.01%	2,916	(2,934)	(18)
Human Resources	-	0.00%	0	0	0
Human Rights Commission	-	0.00%	0	0	0
Human Services	9,408	0.02%	9,351	(9,408)	(57)
Juvenile Probation	80,471	0.20%	79,987	(80,471)	(484)
Law Library	12,782	0.03%	12,705	(12,782)	(77)
Mayor	61,280	0.15%	60,912	(61,280)	(369)

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MTA - MUNI	5,972,654	14.64%	5,936,715	(5,972,654)	(35,940)
Police Department	-	0.00%	0	0	0
Port Commission	9,270,834	22.72%	9,215,049	(9,270,834)	(55,786)
Public Health - Laguna Honda Hospital	-	0.00%	0	0	0
Public Health - Public Health Division	1,881,800	4.61%	1,870,477	(1,881,800)	(11,323)
Public Health - SF General Hospital	-	0.00%	0	0	0
Public Library	97,770	0.24%	97,182	(97,770)	(588)
Public Works - Admin	425,189	1.04%	422,631	(425,189)	(2,559)
PUC-Public Utilities Bureaus	2,481,206	6.08%	2,466,276	(2,481,206)	(14,930)
PUC-Wastewater	-	0.00%	0	0	0
PUC-Hetch Hetchy	1,647,403	4.04%	1,637,490	(1,647,403)	(9,913)
PUC-Water	-	0.00%	0	0	0
Recreation & Park	300,305	0.74%	298,498	(300,305)	(1,807)
Rent Arbitration Board	840	0.00%	835	(840)	(5)
Retirement Commission	8,594	0.02%	8,543	(8,594)	(52)
SF Redevelopment Agency	-	0.00%	0	0	0
Sheriff	248,788	0.61%	247,291	(248,788)	(1,497)
Technology	856,220	2.10%	851,068	(856,220)	(5,152)
Treasurer/Tax Collector	44,439	0.11%	44,172	(44,439)	(267)
Trial Courts	-	0.00%	0	0	0
War Memorial	393,712	0.97%	391,343	(393,712)	(2,369)
Subtotal	40,797,403	100.00%	40,551,911	-40,797,403	(245,492)
Net out amount not allocated out to Departments					5,052
Total allocated to Departments					(240,440)

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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	10,498,447
Non-personnel Services	84,411,773
Materials and Supplies	491,494
Allocated Charges	1,502,692
Services of Other Departments	1,274,124
Charges for Services	-
Expenditure Recoveries	(98,098,914)
DEPARTMENT Cost Subtotal	79,615
Adjustments	
Expenditure Recoveries	98,098,914
Total	98,098,914
General Admin Distribution	-
Grand Total	98,098,914

B. INCOMING COSTS - Not applicable

C. TOTAL ALLOCATED 98,098,914

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%	-	210,392	-	210,392
Administrative Services	1,057,097	350,005	1,407,102	1.43%	1,407,102.34	436,222	(1,407,102)	436,222
Adult Probation	62,186	20,590	82,776	0.08%	82,776.45	-	(82,776)	(0)
Airport	4,097,994	1,356,846	5,454,839	5.56%	5,454,839.24	-	(5,454,839)	(0)
Animal Care	-	-	-	0.00%	-	40,181	-	40,181
Arts Commission	-	-	-	0.00%	-	-	-	-
Asian Art Museum	608	201	809	0.00%	808.94	-	(809)	(0)
Assessor-Recorder	96,795	32,049	128,844	0.13%	128,844.13	-	(128,844)	(0)
Board of Supervisors	-	-	-	0.00%	-	-	-	-
Building Inspection	221,093	73,204	294,297	0.30%	294,296.69	-	(294,297)	(0)
Child Support Services	-	-	-	0.00%	-	-	-	-
Children, Youth & Families	-	-	-	0.00%	-	-	-	-
City Attorney	8,143	2,696	10,839	0.01%	10,839.00	-	(10,839)	(0)
City Planning	-	-	-	0.00%	-	45,061	-	45,061
Civil Service Commission	-	-	-	0.00%	-	1,655	-	1,655
Controller	2,942	974	3,916	0.00%	3,916.29	-	(3,916)	(0)
County Clerk	-	-	-	0.00%	-	-	-	-
District Attorney	327,989	108,597	436,586	0.45%	436,585.62	-	(436,586)	(0)
Economic & Workforce Development	45,692	15,129	60,821	0.06%	60,821.23	-	(60,821)	(0)
Elections	-	-	-	0.00%	-	21,606	-	21,606
Emergency Communications	498,047	164,903	662,950	0.68%	662,949.84	-	(662,950)	(0)

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Environment	-	-	-	0.00%	-	-	-	-
Ethics	-	-	-	0.00%	-	1,959	-	1,959
Fine Arts Museums	503,308	166,645	669,953	0.68%	669,953.28	-	(669,953)	(0)
Fire Department	11,595,670	3,839,326	15,434,996	15.73%	15,434,995.78	-	(15,434,996)	(0)
Health Service System	15,606	5,167	20,773	0.02%	20,772.62	-	(20,773)	(0)
Homelessness and Supportive Housing	-	-	-	0.00%	-	44,549	-	44,549
Human Resources	949,014	314,219	1,263,233	1.29%	1,263,232.69	261,180	(1,263,233)	261,180
Human Rights Commission	-	-	-	0.00%	-	1,078	-	1,078
Human Services	2,374,248	786,114	3,160,362	3.22%	3,160,361.80	-	(3,160,362)	(0)
Juvenile Probation	921,227	305,018	1,226,245	1.25%	1,226,244.66	-	(1,226,245)	(0)
Law Library	-	-	-	0.00%	-	-	-	-
Mayor	(28,971)	(9,592)	(38,563)	-0.04%	(38,563.20)	-	38,563	0
Medical Examiner	-	-	-	0.00%	-	185,719	-	185,719
MTA - MUNI	384,510	127,311	511,821	0.52%	511,821.46	-	(511,821)	(0)
MTA - Taxicab Commission	-	-	-	0.00%	-	-	-	-
Police Accountability	-	-	-	0.00%	-	11,595	-	11,595
Police Department	15,941,520	5,278,237	21,219,758	21.63%	21,219,757.90	-	(21,219,758)	(0)
Port Commission	1,021,449	338,202	1,359,650	1.39%	1,359,650.36	-	(1,359,650)	(0)
Public Defender	30,840	10,211	41,051	0.04%	41,050.78	-	(41,051)	(0)
Public Health - Admin	-	-	-	0.00%	-	-	-	-
Public Health - Behavioral Health	293,121	97,052	390,173	0.40%	390,173.07	-	(390,173)	(0)
Public Health - Jail Health	-	-	-	0.00%	-	-	-	-
Public Health - Laguna Honda Hospital	4,252,824	1,408,110	5,660,934	5.77%	5,660,933.59	-	(5,660,934)	(0)
Public Health - Primary Care	-	-	-	0.00%	-	-	-	-
Public Health - Public Health Division	1,344,347	445,113	1,789,460	1.82%	1,789,460.34	-	(1,789,460)	(0)
Public Health - SF General Hospital	7,347,917	2,432,895	9,780,813	9.97%	9,780,812.61	-	(9,780,813)	(0)
Public Library	1,054,494	349,143	1,403,637	1.43%	1,403,637.06	-	(1,403,637)	(0)
Public Works - Admin	3,931,107	1,301,589	5,232,696	5.33%	5,232,696.12	-	(5,232,696)	(0)
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	493,336	163,344	656,680	0.67%	656,679.86	-	(656,680)	(0)
PUC-Wastewater	1,896,426	627,907	2,524,332	2.57%	2,524,332.12	-	(2,524,332)	(0)
PUC-Hetch Hetchy	240,657	79,682	320,339	0.33%	320,338.95	-	(320,339)	(0)
PUC-Water	1,927,527	638,204	2,565,732	2.62%	2,565,731.60	-	(2,565,732)	(0)
Recreation & Park	3,138,520	1,039,164	4,177,684	4.26%	4,177,684.32	-	(4,177,684)	(0)
Rent Arbitration Board	-	-	-	0.00%	-	764	-	764
Retirement Commission	50,568	16,743	67,311	0.07%	67,310.85	-	(67,311)	(0)
SF Community College District	629,377	208,387	837,764	0.85%	837,763.68	-	(837,764)	(0)
Sheriff	6,560,569	2,172,204	8,732,773	8.90%	8,732,773.31	-	(8,732,773)	(0)
Sheriff's Department Oversight	-	-	-	0.00%	-	433	-	433
Status of Women	-	-	-	0.00%	-	-	-	-
Technology	268,636	88,945	357,581	0.36%	357,581.47	-	(357,581)	(0)
Treasurer/Tax Collector	73,866	24,457	98,323	0.10%	98,322.93	-	(98,323)	(0)
Trial Courts	-	-	-	0.00%	-	841	-	841
War Memorial	67,331	22,293	89,625	0.09%	89,624.61	-	(89,625)	(0)
Subtotal	73,697,629	24,401,285	98,098,914	100.00%	98,098,914	1,263,233	(98,098,914)	1,263,233
							98,098,914.39	

HUMAN RESOURCES ALLOCATION BREAKDOWN

City and County of San Francisco FY 2024-25
OMB A-87 Cost Allocation Plan

Grand Total	Human Resources Total Allocation includes small departments	FY 2022-23 Benefit Payme	FY 2022-23 Admin	FY 2022-23 Total Billing
		817,195	446,038	1,263,233
Breakdown:				
Academy of Sciences	Academy of Sciences	158,059	52,333	210,392
Administrative Services-CCSF	Administrative Services	327,716	108,506	436,222
Animal Care & Control	Animal Care	30,186	9,995	40,181
City Planning Dept	City Planning	33,852	11,208	45,061
Civil Service Commission	Civil Service Commission	1,243	412	1,655
Department of Police Accountabili	Police Accountability	8,711	2,884	11,595
Ethics Commission	Ethics	1,472	487	1,959
Homelessness and Supportive Hou	Homelessness and Supportive Housing	33,468	11,081	44,549
Human Resources	Human Resources	64,393	196,787	261,180
Human Rights Commission	Human Rights Commission	810	268	1,078
Medical Examiner	Medical Examiner	139,523	46,196	185,719
	Retirement Commission	-	-	-
Rent Arbitration Board	Rent Arbitration Board	574	190	764
SF Elections Dept	Elections	16,232	5,374	21,606
Trial Courts	Trial Courts	632	209	841
Sheriff's Department Oversight	Sheriff's Department Oversight	325	108	433