



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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CITY & COUNTY OF S.F.
CONTROLLER'S ADMINISTRATION

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

**Date: September 30, 2014
Filing Ref: SFO15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

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

- | | |
|-----------------------------|--|
| 1. Employee Fringe Benefits | 9. Administrative Services – Risk |
| 2. Board of Supervisors | Management |
| 3. Controller | 10. Human Resources – Workers’ |
| 4. Health Service System | Compensation |
| 5. Administrative Services | 11. Central Shops Funds (ISF) |
| 6. City Attorney | 12. Finance Corporation (ISF) |
| 7. Civil Service Commission | 13. Reproduction Fund (ISF) |
| 8. Human Resources | 14. 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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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.

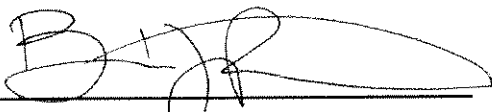
E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

CITY AND COUNTY OF
SAN FRANCISCO

BY



Ben Rosentfield

Name

Controller

Title

10/09/2014

Date

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY



for
Hitomi Sekine, Bureau Chief
Local Government Operations
Division of Accounting and Reporting

10/21/2014

Date

Negotiated by Sandeep Singh
Telephone (916) 445-2987

cc: State and Federal Agencies

Attachment

Cost Allocation Plan

Prepared in compliance with OMB A-87 Guidelines
City and County of San Francisco
For the Plan Year Ending
June 30, 2015

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

TABLE OF CONTENTS

INTRODUCTION - Changes from Prior Year Plan	2
SUMMARY SCHEDULE	3
1. BUILDING DEPRECIATION	7
2. EQUIPMENT DEPRECIATION	11
3. BOARD OF SUPERVISORS	12
4. CONTROLLER	16
5. HEALTH SERVICE SYSTEM	20
6. ADMINISTRATIVE SERVICES	23
7. CITY ATTORNEY	28
8. CIVIL SERVICE COMMISSION	30
9. HUMAN RESOURCES	33
10. MAYOR'S BUDGET OFFICE	36
11. ADMIN SERVICES - RISK MANAGEMENT	39
12. HUMAN RESOURCES - WORKERS' COMP	41

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
- **Schedule 4 Controller:** No change to prior year methodology
- **Schedule 5 Health Service System:** No change to prior year methodology
- **Schedule 6 Administrative Services:** In the prior year plan, the allocation of the Purchasing and Labor Standards were summarized in the combined pool, which did not present the direct billings to accurately offset the allocation cost per service function; and allocation methodology for Purchasing was based on a weighted percentage of a department's budget, which does not reflect the actual time and services that the Purchasing Division is providing to a department. In the current plan, 1) the cost allocations for Purchasing and Labor Standards are segregated into two sections to provide details; 2) the allocation methodology for Purchasing is now based on counts of purchasing order processed for the receiving department; 3) San Francisco's Administrative Code Charter 21, Section 21.8 (b) indicates that any department or other entity ordering Commodities or Services through the Technology Store shall pay an administrative fee of up to 1.9% of the total purchase price of Commodities and Services purchased through the Technology Store. This service fee is now separated from the direct bill in a sub-section and is netted out of from the cost allocation.
- **Schedule 7 City Attorney:** No change to prior year methodology
- **Schedule 8 Civil Service Commission:** No change to prior year methodology
- **Schedule 9 Human Resources:** No change to prior year methodology
- **Schedule 10 Mayor - Budget Office:** No change to prior year methodology
- **Schedule 11 Admin Services - Risk Management:** No change to prior year methodology
- **Schedule 12 Human Resources - Workers' Comp:** In the prior year plan, the allocation is the ratio of each department's paid benefits in relation to the total city-wide paid benefits, which was not accurately reflecting actual administrative expense that each department was charged by Workers Compensation. The revised methodology will 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. A supplemental section will also be included to clearly detail and breakout the cost associated with various small departments that are currently included in the Human Resources "Direct Billed" value to reallocate the cost to those departments that costs are absorbed by Human Resources.

SUMMARY SCHEDULE

Department	Academy of Sciences	ADM-Central Shops	ADM-Real Estate	Adult Probation	Airport	Animal Care	Arts Commission	Asian Art Museum	Assessor-Recorder	Building Inspection
1 Building Depreciation	-	-	18,216	73,534	-	-	14,976	-	735,255	96,577
2 Equipment Depreciation	-	-	9,065	51,009	-	-	-	1,832	11,227	-
3 Board of Supervisors	1,039	-	-	14,508	201,064	-	3,431	2,613	6,643	14,309
4 Controller	10,920	-	-	113,254	628,999	-	33,377	76,209	100,194	53,515
5 Health Service System	50,580	-	-	775,567	(308,276)	-	177,419	265,562	742,219	81,488
6 Administrative Services	1,592	2,730,087	1,072,601	28,401	515,516	455,965	35,479	3,287	20,484	34,538
7 City Attorney	179	-	257,074	(73,430)	110,356	-	48,757	33,734	68,577	(269,584)
8 Civil Service Commission	283	-	-	3,899	41,225	-	932	1,554	3,928	6,329
9 Human Resources	5,419	-	-	(65,543)	608,416	-	(48,296)	29,803	3,407	(123,678)
10 Mayor's Budget Office	776	-	-	4,814	155,862	-	2,221	1,602	4,084	9,682
11 Admin Svcs - Risk Management	-	-	2,115	-	37,873	-	128	3,237	-	50
12 Human Resources - Workers' Comp	41,768	-	-	-	-	40,831	3,165	-	-	-
TOTAL CURRENT ALLOCATIONS	112,556	2,730,087	1,359,072	926,014	1,991,034	496,796	271,588	419,432	1,696,017	(96,774)
Prior Allocation in FY 2012-13 Plan	101,470	1,758,030	1,166,056	850,431	2,762,090	316,067	397,370	427,924	1,647,940	(592,714)
Adjustment for Difference to Prior Plan	11,086	972,057	193,015	75,583	(771,055)	180,729	(125,782)	(8,492)	48,077	495,940
TOTAL ALLOCATION IN FY 2014-15 PLAN	123,642	3,702,144	1,552,087	1,001,598	1,219,979	677,526	145,807	410,940	1,744,095	399,166

SUMMARY SCHEDULE

Department	Child Support Services	Children & Families Commission	Children, Youth & Families	City Planning	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications	Environment
1 Building Depreciation	-	-	-	277,500	-	108,246	33,616	403,619	45,601	-
2 Equipment Depreciation	-	-	-	18,158	-	9,911	1,228	936,429	375,136	-
3 Board of Supervisors	4,209	8,989	28,100	8,347	-	14,121	10,899	3,559	14,009	5,559
4 Controller	18,478	51,299	101,873	64,453	-	189,034	95,997	46,373	347,056	23,054
5 Health Service System	191,810	(17,340)	(12,500)	(22,230)	-	1,343,193	511,425	247,282	1,399,393	7,108
6 Administrative Services	27,914	18,208	68,383	33,221	502,642	76,418	(35,234)	19,488	124,262	(33,470)
7 City Attorney	(2,236)	(3,317)	(4,390)	(320,252)	(10,792)	150,311	461,221	138,643	(33,095)	106,003
8 Civil Service Commission	2,571	339	932	4,210	-	6,725	2,147	1,611	6,894	3,023
9 Human Resources	18,397	(43,596)	(46,251)	(230,528)	-	122,567	4,321	(62,588)	41,118	(42,315)
10 Mayor's Budget Office	2,553	7,593	23,788	5,433	-	8,222	8,485	2,393	9,189	3,527
11 Admin Svcs - Risk Management	-	-	-	73	3,500	-	17,299	270	440	57
12 Human Resources - Workers' Comp	-	-	86	43,570	-	-	-	30,031	-	-
TOTAL CURRENT ALLOCATIONS	263,696	22,174	160,021	(118,044)	495,350	2,028,747	1,111,403	1,767,111	2,330,003	72,545
Prior Allocation in FY 2012-13 Plan	11,924	99,939	259,194	(62,868)	342,228	1,717,782	977,969	1,925,989	1,964,385	206,776
Adjustment for Difference to Prior Plan	251,772	(77,765)	(99,173)	(55,176)	153,122	310,965	133,434	(158,879)	365,619	(134,231)
TOTAL ALLOCATION IN FY 2014-15 PLAN	515,468	(55,591)	60,848	(173,220)	648,472	2,339,712	1,244,837	1,608,232	2,695,622	(61,685)

SUMMARY SCHEDULE

Department	Ethics	Fine Arts Museums	Fire	Public Health - Health at Home	Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Mental Health	Public Health - Primary Care	Public Health - Public Health	Public Health - SF General Hospital
1 Building Depreciation	9,072	-	98	-	-	-	-	-	259,285	-
2 Equipment Depreciation	-	4,338	323,015	-	-	-	-	-	116,153	-
3 Board of Supervisors	1,163	5,386	92,380	2,069	8,314	63,430	61,380	23,624	84,747	202,921
4 Controller	14,512	86,610	1,189,883	339,999	109,447	49,817	461,568	337,976	195,417	233,719
5 Health Service System	101,161	443,538	7,356,336	247,282	747,467	(413,133)	2,776,306	2,495,303	3,394,512	(615,763)
6 Administrative Services	12,707	6,424	188,412	2,568	14,181	106,449	128,308	46,736	219,021	65,900
7 City Attorney	66,928	201,256	1,183,612	-	13,500	12,938	(204,819)	-	993,292	(660,250)
8 Civil Service Commission	480	3,617	40,038	1,271	3,843	35,235	14,297	12,856	17,490	78,861
9 Human Resources	9,212	45,360	660,330	24,384	73,695	648,592	271,790	246,554	319,027	1,501,928
10 Mayor's Budget Office	801	3,132	62,851	1,252	5,557	39,940	46,870	14,986	59,953	141,831
11 Admin Svcs - Risk Management	-	7,707	-	-	-	1,595	-	-	89	152
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	216,036	807,367	11,096,955	618,827	976,004	544,863	3,555,700	3,178,035	5,658,985	949,300
Prior Allocation in FY 2012-13 Plan	228,628	923,914	10,825,377	322,650	963,608	2,310,905	3,407,264	3,348,798	4,906,091	2,134,464
Adjustment for Difference to Prior Plan	(12,592)	(116,546)	271,578	296,177	12,396	(1,766,042)	148,435	(170,763)	752,894	(1,185,163)
TOTAL ALLOCATION IN FY 2014-15 PLAN	203,444	690,821	11,368,533	915,004	988,401	(1,221,179)	3,704,135	3,007,272	6,411,879	(235,863)

SUMMARY SCHEDULE

Department	Public Health - Substance Abuse	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA - MUNI	MTA - Parking & Traffic	MTA - Taxicab Commission
1 Building Depreciation	-	19,926	584,531	-	-	767,336	60,456	1,054,365	8,282	-
2 Equipment Depreciation	-	-	-	20,243	-	-	-	-	106	-
3 Board of Supervisors	15,129	581	189,262	11,064	193	23,328	-	217,774	45,091	1,082
4 Controller	117,874	8,632	1,628,100	287,008	2,083	123,417	-	717,541	539,393	15,751
5 Health Service System	224,802	4,845	(337,381)	1,157,731	11,240	466,464	-	(4,462,475)	3,742,955	73,061
6 Administrative Services	27,102	1,416	302,759	20,370	292	20,327	616,032	283,214	130,493	2,316
7 City Attorney	-	(13,831)	(836,975)	254,412	9,528	1,238,756	111,368	(2,890,140)	495,124	374,953
8 Civil Service Commission	1,158	339	52,668	6,357	57	2,260	-	(32,771)	18,196	339
9 Human Resources	22,217	(62,381)	623,068	112,475	1,084	43,350	(75)	1,684,739	348,969	6,503
10 Mayor's Budget Office	12,535	359	135,606	6,879	142	5,987	-	142,486	31,237	790
11 Admin Svcs - Risk Management	-	-	198	317	105	-	-	16,466	-	-
12 Human Resources - Workers' Comp	-	10,197	-	-	44,343	-	50,257	-	-	-
TOTAL CURRENT ALLOCATIONS	420,818	(29,916)	2,341,837	1,876,856	69,066	2,691,226	838,037	(3,268,800)	5,359,846	474,795
Prior Allocation in FY 2012-13 Plan	431,034	34,282	4,197,427	2,001,347	64,493	2,801,617	555,230	(3,037,693)	4,442,069	206,794
Adjustment for Difference to Prior Plan	(10,216)	(64,199)	(1,855,590)	(124,491)	4,573	(110,390)	282,807	(231,107)	917,777	268,001
TOTAL ALLOCATION IN FY 2014-15 PLAN	410,602	(94,115)	486,247	1,752,364	73,639	2,580,836	1,120,845	(3,499,906)	6,277,623	742,796

SUMMARY SCHEDULE

Department	Permit Appeals	Police	Port	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture	Public Works - Bldg Repair	Public Works - Construction	Public Works - Engineering
1 Building Depreciation	111	593,217	-	159,476	-	170,421	121,376	-	-	166,063
2 Equipment Depreciation	-	464,505	-	9,971	144,916	79,185	-	-	-	-
3 Board of Supervisors	263	145,215	21,940	9,490	29,307	8,067	4,573	5,860	974	10,330
4 Controller	3,346	2,295,339	41,889	117,542	175,524	(583,913)	81,927	69,715	18,755	148,591
5 Health Service System	(8,230)	12,513,294	(97,336)	876,728	(11,846)	(5,352,764)	724,987	427,124	168,602	1,118,390
6 Administrative Services	369	419,566	45,044	16,344	143,354	(229,655)	(57,961)	14,052	9,321	47,349
7 City Attorney	(20,145)	5,426,202	(615,888)	24,640	145,709	668,514	281	205,492	(573,246)	(32,086)
8 Civil Service Commission	113	73,436	6,188	4,493	17,829	3,165	3,673	2,176	876	5,679
9 Human Resources	2,168	1,374,350	46,888	85,408	103,553	(65,168)	70,444	41,725	16,798	108,917
10 Mayor's Budget Office	180	94,438	16,306	5,165	17,810	5,626	2,409	4,138	474	6,529
11 Admin Svcs - Risk Management	-	-	19,947	-	453	901	-	-	-	-
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	(21,826)	23,399,562	(515,023)	1,309,258	766,609	(5,295,621)	951,710	770,282	(357,446)	1,579,762
Prior Allocation in FY 2012-13 Plan	5,622	23,080,809	(283,341)	1,260,973	1,120,932	(6,969,447)	572,703	887,014	(601,379)	1,335,787
Adjustment for Difference to Prior Plan	(27,447)	318,753	(231,681)	48,285	(354,323)	1,673,826	379,007	(116,733)	243,933	243,975
TOTAL ALLOCATION IN FY 2014-15 PLAN	(49,273)	23,718,316	(746,704)	1,357,543	412,285	(3,621,794)	1,330,717	653,549	(113,513)	1,823,737

SUMMARY SCHEDULE

Department	Public Works - Street Env	Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC	PUC-Clean Water	PUC-Hetch Hetchy	PUC-Water	Recreation & Park	Rent Arbitration Board
1 Building Depreciation	-	-	12,249	-	-	-	-	-	-	16,303
2 Equipment Depreciation	-	-	-	-	-	-	-	-	160,160	-
3 Board of Supervisors	13,692	5,754	4,999	5,735	43,682	52,821	36,546	91,194	48,994	1,699
4 Controller	188,916	69,002	65,499	74,389	(1,444,840)	546,116	364,237	869,885	201,365	1,509
5 Health Service System	1,365,673	432,744	449,604	505,805	(889,149)	167,915	31,483	131,499	2,916,510	(5,761)
6 Administrative Services	23,097	20,821	14,479	42,016	(470,104)	189,517	241,625	448,202	84,661	28,119
7 City Attorney	740,757	-	37,140	7,314	(1,144,226)	(257,563)	(583,408)	268,739	(421,455)	(8,308)
8 Civil Service Commission	6,951	2,176	2,289	2,571	(150,306)	13,704	8,505	18,423	24,356	735
9 Human Resources	133,302	41,725	43,892	49,311	(560,165)	227,227	143,839	308,095	252,213	(36,396)
10 Mayor's Budget Office	8,894	4,047	3,350	3,866	29,008	39,753	27,909	70,807	32,037	1,157
11 Admin Svcs - Risk Management	-	-	-	-	5,220	1,411	5,602	3,120	1,012	16
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	2,481,282	576,267	633,501	691,007	(4,580,881)	980,901	276,338	2,209,964	3,299,852	(928)
Prior Allocation in FY 2012-13 Plan	2,855,455	813,444	584,206	1,380,932	1,437,526	466,822	537,710	(2,041,174)	4,153,472	(11,441)
Adjustment for Difference to Prior Plan	(374,173)	(237,177)	49,295	(689,924)	(6,018,407)	514,080	(261,372)	4,251,137	(853,619)	10,513
TOTAL ALLOCATION IN FY 2014-15 PLAN	2,107,108	339,091	682,796	1,083	(10,599,288)	1,494,981	14,966	6,461,101	2,446,233	9,585

SUMMARY SCHEDULE

Department	Retirement Commission	SF Community College District	SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial
1 Building Depreciation	78,141	-	152,401	-	774,404	6,075	260,130	819,745	366,504	-
2 Equipment Depreciation	-	-	-	-	75,721	-	174,245	7,261	-	676
3 Board of Supervisors	6,172	-	-	26	59,460	934	20,018	9,172	15,422	3,587
4 Controller	13,121	-	-	175	999,332	8,641	76,879	26,127	273,766	20,233
5 Health Service System	(14,235)	2,428,889	-	3,011,618	5,614,433	50,580	(188,122)	1,034,090	2,500,923	(29,827)
6 Administrative Services	26,697	(105,000)	-	46	97,274	4,780	170,294	47,210	14,905	14,415
7 City Attorney	(288,267)	55,918	-	(8,488)	1,014,821	1,289	(59,844)	358,976	(7,791)	(16,849)
8 Civil Service Commission	2,486	21,898	-	102,963	27,521	170	5,538	5,340	12,630	1,808
9 Human Resources	27,831	419,955	-	1,974,599	461,258	(4,641)	67,791	97,240	242,219	5,023
10 Mayor's Budget Office	3,934	-	-	22	33,678	733	14,579	5,673	7,267	2,335
11 Admin Svcs - Risk Management	65	-	-	-	833	-	-	195	263	-
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	(144,053)	2,821,660	152,401	5,080,962	9,158,735	68,561	541,508	2,411,028	3,426,109	1,403
Prior Allocation in FY 2012-13 Plan	(636,438)	4,905,605	389,811	2,687,947	8,890,271	49,618	262,973	2,866,410	3,824,876	74,708
Adjustment for Difference to Prior Plan	492,385	(2,083,945)	(237,410)	2,393,015	268,464	18,942	278,535	(455,382)	(398,767)	(73,305)
TOTAL ALLOCATION IN FY 2014-15 PLAN	348,332	737,715	(85,009)	7,473,976	9,427,199	87,503	820,043	1,955,646	3,027,342	(71,902)

SUMMARY SCHEDULE

Department	All Other Agencies	Total Allocated to non-Central Cost Depts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	-	8,267,109	3,972,471	12,239,579	12,239,579	\$0
2 Equipment Depreciation	-	2,994,490	603,239	3,597,728	3,597,728	\$0
3 Board of Supervisors	-	2,046,242	152,850	2,199,092	2,199,092	\$0
4 Controller	-	13,135,898	1,567,951	14,703,849	14,703,849	\$0
5 Health Service System	-	52,720,574	3,754,171	56,474,745	56,474,745	\$0
6 Administrative Services	-	9,195,643	209,460	9,405,104	9,405,104	\$0
7 City Attorney	493,332	6,418,977	(8,485)	6,410,492	6,410,492	\$0
8 Civil Service Commission	-	570,580	40,773	611,352	611,352	\$0
9 Human Resources	-	12,430,872	(91,078)	12,339,795	12,339,795	\$0
10 Mayor's Budget Office	-	1,405,544	117,568	1,523,112	1,523,112	\$0
11 Admin Svcs - Risk Management	-	130,707	3,367	134,074	134,074	\$0
12 Human Resources - Workers' Comp	-	264,248	(264,248)	0	0	\$0
TOTAL CURRENT ALLOCATIONS	493,332	109,580,883	10,058,039	119,638,922		
Prior Allocation in FY 2012-13 Plan	1,123,326	112,372,010				
Adjustment for Difference to Prior Plan	(629,994)	(2,791,127)				
TOTAL ALLOCATION IN FY 2014-15 PLAN	(136,662)	106,789,756				

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

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, 2013.

Central Service Building	Depreciation Amount
City Hall	6,784,112
Hall of Justice	1,558,876
1 South Van Ness	1,853,256
25 Van Ness	261,419
30 Van Ness	649,100
555 7th Street	174,000
1650 Mission	950,655
1660 Mission	8,161
	12,239,579

CITY HALL Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	46,604	16.78%	1,138,361
Assessor-Recorder	30,101	10.84%	735,255
Board of Supervisors	32,893	11.84%	803,453
City Attorney	33,828	12.18%	826,291
Controller	29,842	10.74%	728,928
Elections	16,524	5.95%	403,619
Mayor	27,211	9.80%	664,668
Mayor's Budget Office	2,225	0.80%	54,356
Public Works - Admin	5,195	1.87%	126,894
Sheriff	15,016	5.41%	366,785
Technology	4,739	1.71%	115,756
Treasurer/Tax Collector	33,560	12.08%	819,745
Subtotal	277,739	100.00%	6,784,112

Dept:1 BUILDING DEPRECIATION**HALL OF JUSTICE Allocations**

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	22,451	4.72%	73,534
District Attorney	33,049	6.94%	108,246
Health-Public Health	0	0.00%	0
Medical Examiner	18,458	3.88%	60,456
Police	172,116	36.16%	563,734
Sheriff	117,974	24.79%	386,402
Trial Courts	111,899	23.51%	366,504
Subtotal	475,947	100.00%	1,558,876

1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	23,110	4.79%	88,840
Controller	17,687	3.67%	67,993
Human Resources	63,111	13.09%	242,614
Mayor	26,707	5.54%	102,668
MTA - MUNI	274,271	56.89%	1,054,365
SF Redevelopment Agency	39,644	8.22%	152,401
Technology	37,556	7.79%	144,374
Subtotal	482,086	100.00%	1,853,256

25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
ADM-Real Estate	8,411	6.97%	18,216
ADM-Risk Management	4,765	3.95%	10,319
Arts Commission	6,915	5.73%	14,976
Civil Service Commission	2,591	2.15%	5,611
Ethics	4,189	3.47%	9,072
Public Health - Public Health	51,143	42.37%	110,759
Human Resources	2,633	2.18%	5,702
Human Rights Commission	9,201	7.62%	19,926
MTA - Parking & Traffic	3,824	3.17%	8,282
Police	13,614	11.28%	29,484
Rent Arbitration Board	7,528	6.24%	16,303
Sheriff	3,091	2.56%	6,694
Status of Women	2,805	2.32%	6,075
Subtotal	120,710	100.00%	261,419

Dept:1 BUILDING DEPRECIATION**30 VAN NESS Allocations**

	Net Square Footage	Allocation Percent	Allocation
Economic & Workforce Development	8,524	5.18%	33,616
Public Health - Public Health	37,661	22.88%	148,525
Emergency Communications	11,563	7.03%	45,601
Public Works - Admin	11,037	6.71%	43,527
Public Works - Architecture	30,777	18.70%	121,376
Public Works - Engineering	42,108	25.58%	166,063
Public Works - Street Use & Map	3,106	1.89%	12,249
Retirement Commission	19,814	12.04%	78,141
Subtotal	164,590	100.00%	649,100

555 7th St Allocations

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

1650 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	16,104	9.32%	88,624
City Planning	50,425	29.19%	277,500
Human Services	106,216	61.49%	584,531
Subtotal	172,745	100.00%	950,655

1660 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	69,942	97.45%	7,953
Permit Appeals	972	1.35%	111
Fire	861	1.20%	98
Subtotal	71,775	100.00%	8,161

Dept:1 BUILDING DEPRECIATION

ALLOCATION SUMMARY

Department	City Hall	Hall of Justice	1 South Van Ness	25 Van Ness	30 Van Ness	555 7th St	1650 Mission St	1660 Mission St	Total Depreciation
Administrative Services	1,138,361	0	88,840	0	0	0	0	0	1,227,202
ADM-Real Estate	0	0	0	18,216	0	0	0	0	18,216
ADM-Risk Management	0	0	0	10,319	0	0	0	0	10,319
Adult Probation	0	73,534	0	0	0	0	0	0	73,534
Arts Commission	0	0	0	14,976	0	0	0	0	14,976
Assessor-Recorder	735,255	0	0	0	0	0	0	0	735,255
Board of Supervisors	803,453	0	0	0	0	0	0	0	803,453
Building Inspection	0	0	0	0	0	0	88,624	7,953	96,577
City Attorney	826,291	0	0	0	0	0	0	0	826,291
City Planning	0	0	0	0	0	0	277,500	0	277,500
Civil Service Commission	0	0	0	5,611	0	0	0	0	5,611
Controller	728,928	0	67,993	0	0	0	0	0	796,922
District Attorney	0	108,246	0	0	0	0	0	0	108,246
Economic & Workforce Development	0	0	0	0	33,616	0	0	0	33,616
Elections	403,619	0	0	0	0	0	0	0	403,619
Emergency Communications	0	0	0	0	45,601	0	0	0	45,601
Ethics	0	0	0	9,072	0	0	0	0	9,072
Fire	0	0	0	0	0	0	0	98	98
Public Health - Public Health	0	0	0	110,759	148,525	0	0	0	259,285
Human Resources	0	0	242,614	5,702	0	0	0	0	248,316
Human Rights Commission	0	0	0	19,926	0	0	0	0	19,926
Human Services	0	0	0	0	0	0	584,531	0	584,531
Mayor	664,668	0	102,668	0	0	0	0	0	767,336
Mayor's Budget Office	54,356	0	0	0	0	0	0	0	54,356
Medical Examiner	0	60,456	0	0	0	0	0	0	60,456
MTA - MUNI	0	0	1,054,365	0	0	0	0	0	1,054,365
MTA - Parking & Traffic	0	0	0	8,282	0	0	0	0	8,282
MTA - Taxicab Commission	0	0	0	0	0	0	0	0	0
Permit Appeals	0	0	0	0	0	0	0	111	111
Police	0	563,734	0	29,484	0	0	0	0	593,217
Public Defender	0	0	0	0	0	159,476	0	0	159,476
Public Works - Admin	126,894	0	0	0	43,527	0	0	0	170,421
Public Works - Architecture	0	0	0	0	121,376	0	0	0	121,376
Public Works - Engineering	0	0	0	0	166,063	0	0	0	166,063
Public Works - Street Use & Map	0	0	0	0	12,249	0	0	0	12,249
PUC	0	0	0	0	0	0	0	0	0
Rent Arbitration Board	0	0	0	16,303	0	0	0	0	16,303
Retirement Commission	0	0	0	0	78,141	0	0	0	78,141
SF Redevelopment Agency	0	0	152,401	0	0	0	0	0	152,401
Sheriff	366,785	386,402	0	6,694	0	14,524	0	0	774,404
Status of Women	0	0	0	6,075	0	0	0	0	6,075
Technology	115,756	0	144,374	0	0	0	0	0	260,130
Treasurer/Tax Collector	819,745	0	0	0	0	0	0	0	819,745
Trial Courts	0	366,504	0	0	0	0	0	0	366,504
Total allocated to Departments	6,784,112	1,558,876	1,853,256	261,419	649,100	174,000	950,655	8,161	12,239,579

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

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, 2013. 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

Administrative Services	293,164
Adult Probation	51,009
Asian Art Museum	1,832
Assessor-Recorder	11,227
Board of Supervisors	1,418
City Attorney	7,635
City Planning	18,158
Controller	256,485
District Attorney	9,911
Economic & Workforce Development	1,228
Elections	936,429
Emergency Communications	375,136
Fine Arts Museums	4,338
Fire	323,015
Health Services System	5,783
Public Health - Public Health	116,153
Human Resources	38,755
Juvenile Probation	20,243
Municipal Transportation Agency	106
Police	464,505
Public Defender	9,971
Public Library	144,916
Public Works - Admin	79,185
Recreation & Park	160,160
ADM-Real Estate	9,065
Sheriff	75,721
Technology	174,245
Treasurer/Tax Collector	7,261
War Memorial	676

Total allocated to Departments	3,597,728
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**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

SCHEDULE 3 - BOARD OF SUPERVISORS

Board's Budget Analyst is a private, for-profit company, Harvey M. Rose Accountancy Corporation, engaged by the Board to perform independent analysis of San Francisco's financial operations. The allowable expense was divided into two functions: management audits and finance committee and allocated based upon costs per department and annual budget less one-time costs.

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

For purposes of allocating costs, the Board of Supervisors has been separated into four 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 2011-12 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.

Dept:3 BOARD OF SUPERVISORS

A. DEPARTMENT COSTS

	Total Costs	Mgmt Audits	Finance Cttee Support	Records & Info	General Govt nonallocable	
Salaries & Fringe %	100.0%	0.0%	1.5%	3.4%	95.1%	these percentages come from BOS timestudy allocation %
Salary and Fringe Costs	8,961,263	0	133,793	302,673	8,524,797	
Contractual Services - Budget Analyst	2,000,000	484,666	1,515,334	0	0	
Other Department Costs, net of Character 086 expenditure recoveries	968,564	0	14,461	32,714	921,390	
Total Expenditures	11,929,827	484,666	1,663,588	335,387	9,446,186	
Adjustments						
Revenues	(442,694)	0	0	0	(442,694)	
Work Order Recoveries	(355,193)	0	0	0	(355,193)	
Subtotal Adjustments	(797,887)	0	0	0	(797,887)	
Net Expenditures	11,131,940	484,666	1,663,588	335,387	8,648,299	
Expenditure %	100.0%	4.4%	14.9%	3.0%	77.7%	

B. INCOMING COSTS - (Spread by Expense% except for Health Service System, Civil Service Commission and Human Resources spread by Salary %)

Department	Incoming Total	Mgmt Audits	Finance Cttee Support	Records & Info	General Govt nonallocable	
1 Building Depreciation	803,453	34,981	120,070	24,207	624,195	
2 Equipment Depreciation	1,418	62	212	43	1,101	
4 Controller	232,477	10,122	34,742	7,004	180,610	
5 Health Service System	432,744	0	6,461	14,616	411,667	
6 Administrative Services	34,504	1,502	5,156	1,040	26,806	
7 City Attorney	(3,074)	(134)	(459)	(93)	(2,388)	
8 Civil Service	2,006	0	30	68	1,908	
9 Human Resources	37,348	0	558	1,261	35,529	
10 Mayor's Budget Office	2,393	104	358	72	1,859	
11 Admin Services - Risk Management	47	2	7	1	37	
12 Human Resources - Workers' Comp	30,011	1,307	4,485	904	23,315	
Total Incoming	1,573,328	47,946	171,619	49,124	1,304,639	
Total Allocated Costs	12,705,268	532,612	1,835,207	384,510	9,952,938	

MANAGEMENT AUDITS Allocations

dept	Mgmt Audit Cost	Allocation Percent	Initial Allocation	Direct Billed	Dept Allocation
Public Health - Public Health	66,905	13.80%	73,524	(66,905)	6,619
Human Services	62,868	12.97%	69,087	(62,868)	6,219
Adult Probation	71,069	14.66%	78,099	(71,069)	7,030
Sheriff	71,069	14.66%	78,099	(71,069)	7,030
District Attorney	13,325	2.75%	14,644	(13,325)	1,318
Public Defender	13,325	2.75%	14,644	(13,325)	1,318
Trial Courts	8,884	1.83%	9,762	(8,884)	879
Mayor	154,442	31.87%	169,721	(154,442)	15,278
PUC	4,635	0.96%	5,094	(4,635)	459
Controller	1,996	0.41%	2,193	(1,996)	197
Retirement Commission	4,037	0.83%	4,436	(4,037)	399
Technology	4,037	0.83%	4,436	(4,037)	399
Arts Commission	4,037	0.83%	4,436	(4,037)	399
MTA - Muni	4,037	0.83%	4,436	(4,037)	399
Subtotal	484,666	100.00%	532,612	(484,666)	47,946
General Government - nonallocable	0	0.00%	0	0	0
Total	484,666	100.00%	532,612	(484,666)	47,946

Dept:3 BOARD OF SUPERVISORS

Combined Board of Supervisors Allocations

	FY 2012-13 Department Budget	FY 2012-13 Budget %	Initial Finance Cttee Allocation	FY 2012-13 FTE	FTE % (excl SFUSD/CCD)	Records & Info Allocation	Mgmt Audit Allocation	Total BOS Allocation	Note
Academy of Sciences	4,026,851	0.05%	902	10	0.04%	136	0	1,039	
Administrative Services	409,775,271	5.00%	91,808	716	2.54%	9,765	0	101,573	
Adult Probation	24,976,052	0.30%	5,596	138	0.49%	1,882	7,030	14,508	
Airport	808,614,574	9.87%	181,166	1,459	5.17%	19,898	0	201,064	
Arts Commission	11,522,763	0.14%	2,582	33	0.12%	450	399	3,431	
Asian Art Museum	8,313,225	0.10%	1,863	55	0.20%	750	0	2,613	
Assessor-Recorder	21,188,584	0.26%	4,747	139	0.49%	1,896	0	6,643	
Board of Supervisors	12,414,121	0.15%	2,781	71	0.25%	968	0	3,750	Not allocated out
Building Inspection	50,229,416	0.61%	11,254	224	0.79%	3,055	0	14,309	
Child Support Services	13,244,947	0.16%	2,967	91	0.32%	1,241	0	4,209	
Children & Families Commission	39,390,760	0.48%	8,825	12	0.04%	164	0	8,989	
Children, Youth & Families	123,412,958	1.51%	27,650	33	0.12%	450	0	28,100	
City Attorney	67,613,251	0.83%	15,148	289	1.03%	3,941	0	19,090	
City Planning	28,185,710	0.34%	6,315	149	0.53%	2,032	0	8,347	
Civil Service Commission	858,926	0.01%	192	5	0.02%	68	0	261	
Controller	38,787,172	0.47%	8,690	182	0.65%	2,482	197	11,370	
District Attorney	42,657,621	0.52%	9,557	238	0.84%	3,246	1,318	14,121	
Economic & Workforce Development	44,018,904	0.54%	9,862	76	0.27%	1,036	0	10,899	
Elections	12,416,848	0.15%	2,782	57	0.20%	777	0	3,559	
Emergency Communications	47,674,920	0.58%	10,681	244	0.87%	3,328	0	14,009	
Environment	18,297,640	0.22%	4,099	107	0.38%	1,459	0	5,559	
Ethics	4,155,547	0.05%	931	17	0.06%	232	0	1,163	
Fine Arts Museums	16,249,470	0.20%	3,641	128	0.45%	1,746	0	5,386	
Fire	326,072,813	3.98%	73,055	1,417	5.03%	19,325	0	92,380	
General City Responsibility	289,324,104	3.53%	64,822	0	0.00%	0	0	64,822	Not allocated out
Health Services System	6,552,236	0.08%	1,468	38	0.13%	518	0	1,986	
Public Health - Health at Home	6,496,357	0.08%	1,455	45	0.16%	614	0	2,069	
Public Health - Jail Health	28,831,213	0.35%	6,459	136	0.48%	1,855	0	8,314	
Public Health - Laguna Honda Hospital	207,207,782	2.53%	46,424	1,247	4.42%	17,007	0	63,430	
Public Health - Mental Health	243,160,854	2.97%	54,479	506	1.79%	6,901	0	61,380	
Public Health - Primary Care	77,745,686	0.95%	17,419	455	1.61%	6,205	0	23,624	
Public Health - Public Health	311,037,862	3.80%	69,686	619	2.20%	8,442	6,619	84,747	
Public Health - SF General Hospital	735,823,249	8.98%	164,857	2,791	9.90%	38,064	0	202,921	
Public Health - Substance Abuse	65,033,010	0.79%	14,570	41	0.15%	559	0	15,129	
Human Resources	73,942,657	0.90%	16,566	147	0.52%	2,005	0	18,571	
Human Rights Commission	1,863,720	0.02%	418	12	0.04%	164	0	581	
Human Services	703,528,686	8.59%	157,622	1,864	6.61%	25,421	6,219	189,262	
Juvenile Probation	35,687,837	0.44%	7,996	225	0.80%	3,069	0	11,064	
Law Library	738,179	0.01%	165	2	0.01%	27	0	193	
Mayor	31,060,560	0.38%	6,959	80	0.28%	1,091	15,278	23,328	
MTA - MUNI	739,221,985	9.02%	165,619	3,795	13.46%	51,756	399	217,774	
MTA - Parking & Traffic	162,058,845	1.98%	36,308	644	2.28%	8,783	0	45,091	
MTA - Taxicab Commission	4,098,656	0.05%	918	12	0.04%	164	0	1,082	
Permit Appeals	932,443	0.01%	209	4	0.01%	55	0	263	
Police	489,946,208	5.98%	109,770	2,599	9.22%	35,445	0	145,215	
Port	84,593,863	1.03%	18,953	219	0.78%	2,987	0	21,940	
Public Defender	26,794,188	0.33%	6,003	159	0.56%	2,168	1,318	9,490	
Public Library	92,398,437	1.13%	20,701	631	2.24%	8,606	0	29,307	
Public Works - Admin	29,187,148	0.36%	6,539	112	0.40%	1,527	0	8,067	
Public Works - Architecture	12,497,028	0.15%	2,800	130	0.46%	1,773	0	4,573	

Dept:3 BOARD OF SUPERVISORS

City and County of San Francisco FY 2014-15 OMB A-87 Cost Allocation Plan

January 24, 2013

Public Works - Bldg Repair	21,467,152	0.26%	4,810	77	0.27%	1,050	0	5,860
Public Works - Construction	2,461,386	0.03%	551	31	0.11%	423	0	974
Public Works - Engineering	33,871,366	0.41%	7,589	201	0.71%	2,741	0	10,330
Public Works - Street Env	46,140,383	0.56%	10,338	246	0.87%	3,355	0	13,692
Public Works - Street Sewer	20,993,424	0.26%	4,703	77	0.27%	1,050	0	5,754
Public Works - Street Use & Map	17,379,918	0.21%	3,894	81	0.29%	1,105	0	4,999
Public Works - Urban Forest	20,058,516	0.24%	4,494	91	0.32%	1,241	0	5,735
PUC	150,494,309	1.84%	33,717	697	2.47%	9,506	459	43,682
PUC-Clean Water	206,239,585	2.52%	46,207	485	1.72%	6,614	0	52,821
PUC-Hetch Hetchy	144,794,660	1.77%	32,440	301	1.07%	4,105	0	36,546
PUC-Water	367,346,329	4.48%	82,302	652	2.31%	8,892	0	91,194
Recreation & Park	166,207,562	2.03%	37,238	862	3.06%	11,756	0	48,994
Rent Arbitration Board	6,001,378	0.07%	1,345	26	0.09%	355	0	1,699
Retirement Commission	20,409,607	0.25%	4,573	88	0.31%	1,200	399	6,172
SF Unified School District	116,000	0.00%	26	0	0.00%	0	0	26
Sheriff	174,723,549	2.13%	39,146	974	3.45%	13,283	7,030	59,460
Status of Women	3,802,597	0.05%	852	6	0.02%	82	0	934
Technology	75,634,869	0.92%	16,946	196	0.70%	2,673	399	20,018
Treasurer/Tax Collector	29,432,681	0.36%	6,594	189	0.67%	2,578	0	9,172
Trial Courts	37,701,441	0.46%	8,447	447	1.59%	6,096	879	15,422
War Memorial	12,115,869	0.15%	2,714	64	0.23%	873	0	3,587
Subtotal	8,191,253,718	100.00%	1,835,207	28,194	100.00%	384,510	47,946	2,267,663
Net out amounts allocated to Board of Supervisors and General City not charged to Departments								(68,571)
Total allocated to Departments								2,199,092

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

SCHEDULE 4 – CONTROLLER

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

Controller's costs are divided into four functions: General Administration, Budget and Accounting Operations, Payroll and Personnel Services, and General Government/Audits/Nonallocable. Salaries are allocated to each function based on payroll records, time certification and time studies. Expenditures are offset by nonallocable capital costs and 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 includes support of the City's budget and financial management systems and support to Departments in the review and approval of budget and accounting entries, and support for the annual Comprehensive Annual Financial Report (CAFR), single audit of federal expenditures, and other financial audits. Departments are direct charged for special accounting services. For purposes of this cost allocation, remaining costs after direct charges are allocated to Departments based on Department size, based on FY 2012-13 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.

The 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 allocated to Departments based on the unbilled and billed audit hour percentage for each Department.

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.

Dept:4 CONTROLLER

A. DEPARTMENT COSTS

	Amount	General Admin	Budget and Accounting Operations	Payroll & Personnel Services	Audits	General Govt/Nonallocable
<i>Salaries and Benefits %</i>	100.00%	6.22%	31.35%	33.33%	24.13%	4.97%
Salaries and Benefits	26,375,484	1,639,287	8,269,255	8,790,074	6,365,515	1,311,353
Controller Other Departmental Expenditures	9,338,581	580,411	2,927,837	3,112,239	2,253,793	464,302
Controller/General City Employee Support Costs						
Unemployment Mgmt	37,000	0	0	37,000	0	0
Fingerprinting New Employees	170,424	0	0	170,424	0	0
Local 21 Life Insurance	126,246	0	0	126,246	0	0
MEA Flexible Benefits Administration	21,317	0	0	21,317	0	0
Subtotal General City Employee Support:	354,987	0	0	354,987	0	0
Total Controller/General City Expenditures	36,069,052	2,219,697	11,197,092	12,257,300	8,619,308	1,775,655
Adjustments						
Membership Fees	(7,250)	(7,250)	0	0	0	0
Revenues	(1,994,945)	0	(703,141)	(71,509)	0	(1,220,295)
Subtotal Adjustments	(2,002,195)	(7,250)	(703,141)	(71,509)	0	(1,220,295)
Net Costs	34,066,857	2,212,447	10,493,952	12,185,791	8,619,308	555,359
General Admin Distribution by salary %	0	(2,212,447)	739,616	786,199	569,342	117,290
Adjusted Costs	34,066,857	0	11,233,568	12,971,990	9,188,650	672,649

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	796,922	266,409	283,188	205,077	42,248
2 Equipment Depreciation	256,485	85,742	91,143	66,003	13,597
3 Board of Supervisors	11,370	3,801	4,040	2,926	603
5 Health Service System	761,880	254,695	270,736	196,059	40,390
6 Administrative Services	64,229	21,472	22,824	16,528	3,405
7 City Attorney	325,010	108,650	115,493	83,637	17,230
8 Civil Service Commission	5,142	1,719	1,827	1,323	273
9 Human Resources	(223,594)	(74,747)	(79,455)	(57,539)	(11,854)
10 Mayor's Budget Office	7,476	2,499	2,657	1,924	396
11 Admin Services - Risk Management	1,631	545	580	420	86
12 Human Resources - Workers' Comp	0	0	0	0	0
Total Incoming	2,006,550	670,785	713,033	516,358	106,374
C. TOTAL ALLOCATED	36,073,407	11,904,353	13,685,023	9,705,008	779,023

Dept:4 CONTROLLER

D. DEPARTMENTAL ALLOCATIONS

	FY 2012-13 Department Budget	FY 2012-13 Budget %	Admin&Acctg Allocation	FY 2012-13 FTE	FTE %	Payroll Allocation	Billed and Unbilled Audit Hours	Audit Allocation	Direct Billed	Total Dept Allocation
Academy of Sciences	4,026,851	0.05%	6,067	10	0.04%	4,854	0.00%	0	0	10,920
ADM-Central Shops	0	0.00%	0	0	0.00%	0	0.00%	0	0	0
Administrative Services	409,775,271	5.19%	617,331	716	2.54%	347,538	0.00%	0	(15,231)	949,638
ADM-Procurement	0	0.00%	0	0	0.00%	0	0.00%	0	0	0
ADM-Real Estate	0	0.00%	0	0	0.00%	0	0.00%	0	0	0
ADM-Risk Management	0	0.00%	0	0	0.00%	0	0.00%	0	0	0
Adult Probation	24,976,052	0.32%	37,627	138	0.49%	66,984	0.09%	8,644	0	113,254
Airport	808,614,574	10.23%	1,218,188	1,459	5.17%	708,181	5.85%	567,891	(1,865,261)	628,999
Animal Care	0	0.00%	0	0	0.00%	0	0.00%	0	0	0
Arts Commission	11,522,763	0.15%	17,359	33	0.12%	16,018	0.00%	0	0	33,377
Asian Art Museum	8,313,225	0.11%	12,524	55	0.20%	26,696	0.38%	36,988	0	76,209
Assessor-Recorder	21,188,584	0.27%	31,921	139	0.49%	67,469	0.01%	804	0	100,194
Board of Supervisors	12,414,121	0.16%	18,702	71	0.25%	34,463	1.85%	179,313	0	232,477
Building Inspection	50,229,416	0.64%	75,671	224	0.79%	108,727	1.09%	105,939	(236,822)	53,515
Child Support Services	13,244,947	0.17%	19,954	91	0.32%	44,170	0.27%	25,731	(71,377)	18,478
Children & Families Commission	39,390,760	0.50%	59,343	12	0.04%	5,825	0.22%	21,308	(35,177)	51,299
Children, Youth & Families	123,412,958	1.56%	185,923	33	0.12%	16,018	1.08%	104,733	(204,801)	101,873
City Attorney	67,613,251	0.86%	101,860	289	1.03%	140,277	0.11%	10,855	(101,263)	151,730
City Planning	28,185,710	0.36%	42,462	149	0.53%	72,323	0.00%	0	(50,331)	64,453
Civil Service Commission	858,926	0.01%	1,294	5	0.02%	2,427	0.00%	0	0	3,721
Controller	38,787,172	0.49%	58,433	182	0.65%	88,341	36.91%	3,581,634	0	3,728,408
Convention Facilities	0	0.00%	0	0	0.00%	0	0.00%	0	0	0
District Attorney	42,657,621	0.54%	64,264	238	0.84%	115,522	0.10%	9,247	0	189,034
Economic & Workforce Development	44,018,904	0.56%	66,315	76	0.27%	36,889	0.00%	0	(7,208)	95,997
Elections	12,416,848	0.16%	18,706	57	0.20%	27,667	0.00%	0	0	46,373
Emergency Communications	47,674,920	0.60%	71,823	244	0.87%	118,435	1.62%	156,798	0	347,056
Environment	18,297,640	0.23%	27,566	107	0.38%	51,937	0.00%	0	(56,448)	23,054
Ethics	4,155,547	0.05%	6,260	17	0.06%	8,252	0.00%	0	0	14,512
Fine Arts Museums	16,249,470	0.21%	24,480	128	0.45%	62,130	0.00%	0	0	86,610
Fire	326,072,813	4.13%	491,233	1,417	5.03%	687,795	0.11%	10,855	0	1,189,883
Health Services System	6,552,236	0.08%	9,871	38	0.13%	18,445	0.00%	0	(12,441)	15,875
Public Health - Health at Home	6,496,357	0.08%	9,787	45	0.16%	21,842	3.18%	308,370	0	339,999
Public Health - Jail Health	28,831,213	0.36%	43,435	136	0.48%	66,013	0.00%	0	0	109,447
Public Health - Laguna Honda Hospital	207,207,782	2.62%	312,161	1,247	4.42%	605,279	0.00%	0	(867,623)	49,817
Public Health - Mental Health	243,160,854	3.08%	366,325	506	1.79%	245,606	0.00%	0	(150,363)	461,568
Public Health - Primary Care	77,745,686	0.98%	117,125	455	1.61%	220,852	0.00%	0	0	337,976
Public Health - Public Health	311,037,862	3.94%	468,582	619	2.20%	300,455	7.36%	714,638	(1,288,259)	195,417
Public Health - SF General Hospital	735,823,249	9.31%	1,108,527	2,791	9.90%	1,354,718	0.00%	0	(2,229,525)	233,719
Public Health - Substance Abuse	65,033,010	0.82%	97,973	41	0.15%	19,901	0.00%	0	0	117,874
Human Resources	73,942,657	0.94%	111,396	147	0.52%	71,352	0.33%	31,762	0	214,509
Human Rights Commission	1,863,720	0.02%	2,808	12	0.04%	5,825	0.00%	0	0	8,632
Human Services	703,528,686	8.90%	1,059,875	1,864	6.61%	904,763	7.16%	695,340	(1,031,878)	1,628,100
Juvenile Probation	35,687,837	0.45%	53,764	225	0.80%	109,212	1.28%	124,031	0	287,008
Law Library	738,179	0.01%	1,112	2	0.01%	971	0.00%	0	0	2,083
Mayor	31,060,560	0.39%	46,793	80	0.28%	38,831	0.39%	37,792	0	123,417
Medical Examiner	0	0.00%	0	0	0.00%	0	0.00%	0	0	0
MTA - MUNI	739,221,985	9.35%	1,113,647	3,795	13.46%	1,842,047	12.50%	1,213,176	(3,451,330)	717,541
MTA - Parking & Traffic	162,058,845	2.05%	244,144	644	2.28%	312,585	0.00%	0	(17,335)	539,393

City and County of San Francisco FY 2014-15 OMB A-87 Cost Allocation Plan

January 24, 2013

									Dept:4 CONTROLLER	
MTA - Taxicab Commission	4,098,656	0.05%	6,175	12	0.04%	5,825	0.18%	17,087	(13,335)	15,751
Permit Appeals	932,443	0.01%	1,405	4	0.01%	1,942	0.00%	0	0	3,346
Police	489,946,208	6.20%	738,110	2,599	9.22%	1,261,523	3.05%	295,705	0	2,295,339
Port	84,593,863	1.07%	127,442	219	0.78%	106,300	0.25%	23,922	(215,775)	41,889
Public Defender	26,794,188	0.34%	40,366	159	0.56%	77,177	0.00%	0	0	117,542
Public Library	92,398,437	1.17%	139,199	631	2.24%	306,280	1.74%	168,860	(438,815)	175,524
Public Works - Admin	29,187,148	0.37%	43,971	112	0.40%	54,363	1.82%	176,700	(858,947)	(583,913)
Public Works - Architecture	12,497,028	0.16%	18,827	130	0.46%	63,100	0.00%	0	0	81,927
Public Works - Bldg Repair	21,467,152	0.27%	32,341	77	0.27%	37,375	0.00%	0	0	69,715
Public Works - Construction	2,461,386	0.03%	3,708	31	0.11%	15,047	0.00%	0	0	18,755
Public Works - Engineering	33,871,366	0.43%	51,028	201	0.71%	97,563	0.00%	0	0	148,591
Public Works - Street Env	46,140,383	0.58%	69,511	246	0.87%	119,405	0.00%	0	0	188,916
Public Works - Street Sewer	20,993,424	0.27%	31,627	77	0.27%	37,375	0.00%	0	0	69,002
Public Works - Street Use & Map	17,379,918	0.22%	26,183	81	0.29%	39,316	0.00%	0	0	65,499
Public Works - Urban Forest	20,058,516	0.25%	30,218	91	0.32%	44,170	0.00%	0	0	74,389
PUC	150,494,309	1.90%	226,722	697	2.47%	338,315	4.28%	415,716	(2,425,594)	(1,444,840)
PUC-Clean Water	206,239,585	2.61%	310,702	485	1.72%	235,413	0.00%	0	0	546,116
PUC-Hetch Hetchy	144,794,660	1.83%	218,135	301	1.07%	146,102	0.00%	0	0	364,237
PUC-Water	367,346,329	4.65%	553,412	652	2.31%	316,473	0.00%	0	0	869,885
Recreation & Park	166,207,562	2.10%	250,394	862	3.06%	418,404	3.17%	307,968	(775,401)	201,365
Rent Arbitration Board	6,001,378	0.08%	9,041	26	0.09%	12,620	0.00%	0	(20,153)	1,509
Retirement Commission	20,409,607	0.26%	30,747	88	0.31%	42,714	0.00%	0	(60,340)	13,121
SF Community College District	0	0.00%	0	0	0.00%	0	0.00%	0	0	0
SF Redevelopment Agency	0	0.00%	0	0	0.00%	0	0.00%	0	0	0
SF Unified School District	116,000	0.00%	175	0	0.00%	0	0.00%	0	0	175
Sheriff	174,723,549	2.21%	263,223	974	3.45%	472,768	2.71%	263,341	0	999,332
Status of Women	3,802,597	0.05%	5,729	6	0.02%	2,912	0.00%	0	0	8,641
Technology	75,634,869	0.96%	113,945	196	0.70%	95,136	0.93%	89,857	(222,059)	76,879
Treasurer/Tax Collector	29,432,681	0.37%	44,341	189	0.67%	91,738	0.00%	0	(109,953)	26,127
Trial Courts	37,701,441	0.48%	56,798	447	1.59%	216,968	0.00%	0	0	273,766
War Memorial	12,115,869	0.15%	18,253	64	0.23%	31,065	0.00%	0	(29,084)	20,233
Subtotal	7,901,929,614	100.00%	11,904,353	28,194	100.00%	13,685,023	100.00%	9,705,008	(16,862,128)	18,432,257
Net out amount not allocated out										(3,728,408)
Total allocated to Departments										14,703,849

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

SCHEDULE 5 - HEALTH SERVICE SYSTEM

The Health Services System Division (HSS) provides medical benefits for current and retired employees. HSS operates the City's health plan and contracts with health maintenance organizations for alternative programs. The costs that are being allocated in this schedule are the Health Service System Administrative and Retiree Costs for the Fiscal Year ending June 30, 2013. These costs have been allocated based on the number of active employees receiving benefits per department. Allocating costs are offset by any direct billed amount to those departments.

A. DEPARTMENT COSTS

Administrative Expenses	6,552,736
Retiree Health Premiums	193,903,380
Other Revenues	(160,300)
Department Cost Subtotal	200,295,816
 Adjustments	
Membership Fees	(1,430)
 Subtotal to be allocated before incoming costs	 200,294,386

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming
1 Building Depreciation	0
2 Equipment Depreciation	5,783
3 Board of Supervisors	1,986
4 Controller	15,875
6 Administrative Services	20,931
7 City Attorney	(13,993)
8 Civil Service Commission	1,074
9 Human Resources	(264,700)
10 Mayor's Budget Office	1,263
11 Admin Services - Risk Management	30
12 Human Resources - Workers' Comp	0
 Total Incoming	 (231,752)

C. TOTAL ALLOCATED **200,062,634**

Dept:5 HSS - GENERAL FUND COSTS

D. DEPARTMENTAL ALLOCATIONS

	FY 2012-13 HSS Actives	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	9	0.03%	50,580	-	50,580	
Administrative Services	676	1.90%	3,799,156	(1,711,190)	2,087,966	
Adult Probation	138	0.39%	775,567	-	775,567	
Airport	1,432	4.02%	8,047,915	(8,356,191)	(308,276)	
Animal Care		0.00%	0	-	0	
Arts Commission	37	0.10%	207,942	(30,523)	177,419	
Asian Art Museum	51	0.14%	286,623	(21,061)	265,562	
Assessor-Recorder	139	0.39%	781,187	(38,968)	742,219	
Board of Supervisors	77	0.22%	432,744	-	432,744	
Building Inspection	238	0.67%	1,337,573	(1,256,085)	81,488	
Child Support Services	89	0.25%	500,185	(308,375)	191,810	
Children & Families Commission	13	0.04%	73,061	(90,401)	(17,340)	
Children, Youth & Families	30	0.08%	168,602	(181,102)	(12,500)	
City Attorney	284	0.80%	1,596,095	(1,676,464)	(80,369)	
City Planning	142	0.40%	798,047	(820,277)	(22,230)	
Civil Service Commission	7	0.02%	39,340	-	39,340	
Controller	186	0.52%	1,045,330	(283,450)	761,880	
Convention Facilities		0.00%	0	-	0	
District Attorney	239	0.67%	1,343,193	-	1,343,193	
Economic & Workforce Development	91	0.26%	511,425	-	511,425	
Elections	44	0.12%	247,282	-	247,282	
Emergency Communications	249	0.70%	1,399,393	-	1,399,393	
Environment	100	0.28%	562,005	(554,897)	7,108	
Ethics	18	0.05%	101,161	-	101,161	
Fine Arts Museums	90	0.25%	505,805	(62,267)	443,538	
Fire	1,418	3.98%	7,969,235	(612,899)	7,356,336	
Health Services System	38	0.11%	213,562	(204,503)	9,059	Not allocated out
Public Health - Health at Home	44	0.12%	247,282	-	247,282	
Public Health - Jail Health	133	0.37%	747,467	-	747,467	
Public Health - Laguna Honda Hospital	1,217	3.42%	6,839,604	(7,252,737)	(413,133)	
Public Health - Mental Health	494	1.39%	2,776,306	-	2,776,306	
Public Health - Primary Care	444	1.25%	2,495,303	-	2,495,303	
Public Health - Public Health	604	1.70%	3,394,512	-	3,394,512	
Public Health - SF General Hospital	2,724	7.65%	15,309,023	(15,924,786)	(615,763)	
Public Health - Substance Abuse	40	0.11%	224,802	-	224,802	
Human Resources	140	0.39%	786,807	(274,197)	512,610	
Human Rights Commission	11	0.03%	61,821	(56,976)	4,845	
Human Services	1,716	4.82%	9,644,010	(9,981,391)	(337,381)	
Juvenile Probation	206	0.58%	1,157,731	-	1,157,731	
Law Library	2	0.01%	11,240	-	11,240	
Mayor	83	0.23%	466,464	-	466,464	
Medical Examiner		0.00%	0	-	0	

Dept:5 HSS - GENERAL FUND COSTS

MTA - MUNI	3,922	11.02%	22,041,846	(26,504,321)	(4,462,475)
MTA - Parking & Traffic	666	1.87%	3,742,955	-	3,742,955
MTA - Taxicab Commission	13	0.04%	73,061	-	73,061
Permit Appeals	7	0.02%	39,340	(47,570)	(8,230)
Police	2,550	7.16%	14,331,134	(1,817,840)	12,513,294
Port	210	0.59%	1,180,211	(1,277,547)	(97,336)
Public Defender	156	0.44%	876,728	-	876,728
Public Library	713	2.00%	4,007,098	(4,018,944)	(11,846)
Public Works - Admin	111	0.31%	623,826	(5,976,590)	(5,352,764)
Public Works - Architecture	129	0.36%	724,987	-	724,987
Public Works - Bldg Repair	76	0.21%	427,124	-	427,124
Public Works - Construction	30	0.08%	168,602	-	168,602
Public Works - Engineering	199	0.56%	1,118,390	-	1,118,390
Public Works - Street Env	243	0.68%	1,365,673	-	1,365,673
Public Works - Street Sewer	77	0.22%	432,744	-	432,744
Public Works - Street Use & Map	80	0.22%	449,604	-	449,604
Public Works - Urban Forest	90	0.25%	505,805	-	505,805
PUC	639	1.80%	3,591,214	(4,480,363)	(889,149)
PUC-Clean Water	465	1.31%	2,613,324	(2,445,409)	167,915
PUC-Hetch Hetchy	274	0.77%	1,539,894	(1,508,411)	31,483
PUC-Water	633	1.78%	3,557,493	(3,425,994)	131,499
Recreation & Park	754	2.12%	4,237,520	(1,321,010)	2,916,510
Rent Arbitration Board	30	0.08%	168,602	(174,363)	(5,761)
Retirement Commission	93	0.26%	522,665	(536,900)	(14,235)
SF Community College District	1,658	4.66%	9,318,047	(6,889,158)	2,428,889
SF Redevelopment Agency		0.00%	0	-	0
SF Unified School District	6,200	17.42%	34,844,326	(31,832,708)	3,011,618
Sheriff	999	2.81%	5,614,433	-	5,614,433
Status of Women	9	0.03%	50,580	-	50,580
Technology	192	0.54%	1,079,050	(1,267,172)	(188,122)
Treasurer/Tax Collector	184	0.52%	1,034,090	-	1,034,090
Trial Courts	445	1.25%	2,500,923	-	2,500,923
War Memorial	58	0.16%	325,963	(355,790)	(29,827)
Subtotal	35,598	100%	200,062,634	(143,578,830)	56,483,804
Net out amounts allocated to Health Service System, not allocated out					(9,059)
Total allocated to Departments					56,474,745

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

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 based on their relative budgets with any direct charges to those departments netted out of the initial allocation and 1.9% of 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

Dept:6 ADMINISTRATIVE SERVICES

A. DEPARTMENT COSTS

	Amount	Division Mgmt	General Govt/ Nonallocable
<i>Salary % Split</i>		100.00%	.00%
Salaries + Benefits	8,977,149	8,977,149	0
Supply and Services Costs			
Membership Fees	198,746	0	198,746
Other net expenditures	780,901	780,901	0
Department Cost Subtotal	9,956,796	9,758,050	198,746
Adjustment for Revenue	159,543	159,543	0
Net out external work orders recoveries to ADM administration	(5,053,019)	(5,053,019)	0
Total Net of Work Order Recovery	5,063,320	4,864,574	198,746

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming	Division Mgmt	General Govt
1 Building Depreciation	1,227,202	1,227,202	0
2 Equipment Depreciation	293,164	293,164	0
3 Board of Supervisors	101,573	101,573	0
4 Controller	949,638	949,638	0
5 Health Service System	2,087,966	2,087,966	0
7 City Attorney	(191,305)	(191,305)	0
8 Civil Service Commission	20,231	20,231	0
9 Human Resources	225,806	225,806	0
10 Mayor's Budget Office	78,985	78,985	0
11 Admin Services - Risk Management	1,659	1,659	0
12 Human Resources - Workers' Comp	154,701	154,701	0
Total	4,949,620	4,949,620	0
Total Base and Incoming Costs:		9,814,194	198,746

DIVISION MANAGEMENT Allocations

	FY 2012-13 Exps by Division	Allocation Percent	Initial Allocation	Internal Recoveries to net out	Net Mgmt Allocation to allocate to ADM Division	Purchasing etc. costs to allocate to Citywide Depts
Animal Care	4,755,058	4.65%	455,965	0	455,965	n/a
ADM-Central Shops	28,470,870	27.82%	2,730,087	0	2,730,087	n/a
ADM-Purchasing	4,718,170	4.61%	452,428	0	n/a	\$5,170,598
ADM-Labor Standards	2,855,199	2.79%	273,787		n/a	\$3,128,986
ADM-Real Estate	11,186,609	10.93%	1,072,690	0	1,072,690	n/a
Convention Facilities	5,241,826	5.12%	502,642	0	502,642	n/a
Medical Examiner	6,424,322	6.28%	616,032	0	616,032	n/a
ADM-All Other Divisions	38,695,835	37.81%	3,710,565	(905,087)	2,805,478	n/a
Total	102,347,889	100.00%	9,814,194	(905,087)	8,182,893	8,299,584

Dept:6 ADMINISTRATIVE SERVICES

C. DEPARTMENTAL ALLOCATIONS

	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	0	1,592	0	0	1,592	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	2,730,087	0	2,730,087	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	1,072,690	(89)	1,072,601	
Administrative Services	25,149	89,046	2,805,478	(18,177)	2,901,496	Not allocated out
Adult Probation	20,173	9,874	0	(1,647)	28,401	
Airport	398,560	258,116	0	(141,159)	515,516	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	455,965	0	455,965	
Arts Commission	31,304	4,555	0	(380)	35,479	
Asian Art Museum	0	3,287	0	0	3,287	
Assessor-Recorder	13,217	8,377	0	(1,110)	20,484	
Board of Supervisors	30,608	4,908	0	(1,012)	34,504	
Building Inspection	41,043	19,858	0	(26,363)	34,538	
Child Support Services	25,739	5,236	0	(3,060)	27,914	
Children & Families Commission	2,783	15,573	0	(148)	18,208	
Children, Youth & Families	22,956	48,791	0	(3,364)	68,383	
City Attorney	20,869	26,730	0	(3,218)	44,381	
City Planning	27,825	11,143	0	(5,747)	33,221	
Civil Service Commission	3,478	340	0	0	3,818	
Controller	75,824	15,334	0	(26,930)	64,229	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	502,642	0	502,642	
District Attorney	61,216	16,864	0	(1,663)	76,418	
Economic & Workforce Development	11,826	(45,597)	0	(1,462)	(35,234)	
Elections	16,000	4,909	0	(1,420)	19,488	
Emergency Communications	110,606	18,848	0	(5,193)	124,262	
Environment	(39,261)	7,234	0	(1,443)	(33,470)	
Ethics	11,130	1,643	0	(66)	12,707	
Fine Arts Museums	0	6,424	0	0	6,424	
Fire	61,216	128,911	0	(1,715)	188,412	
Health Service System	19,478	2,590	0	(1,137)	20,931	
Public Health - Health at Home	0	2,568	0	0	2,568	
Public Health - Jail Health	2,783	11,398	0	0	14,181	
Public Health - Laguna Honda Hospital	25,043	81,918	0	(512)	106,449	
Public Health - Mental Health	44,521	96,132	0	(12,345)	128,308	
Public Health - Primary Care	16,000	30,736	0	0	46,736	
Public Health - Public Health	135,649	122,967	0	(39,596)	219,021	
Public Health - SF General Hospital	(210,763)	290,903	0	(14,240)	65,900	
Public Health - Substance Abuse	1,391	25,710	0	0	27,102	
Human Resources	13,913	29,233	0	(1,547)	41,598	
Human Rights Commission	696	737	0	(17)	1,416	
Human Services	58,950	278,136	0	(34,326)	302,759	
Juvenile Probation	6,261	14,109	0	0	20,370	
Law Library	0	292	0	0	292	
Mayor	9,739	12,280	0	(1,691)	20,327	
Medical Examiner	incl in Admin Svcs	incl in Admin Svcs	616,032	0	616,032	
MTA - MUNI	143,114	153,437	0	(13,336)	283,214	
MTA - Parking & Traffic	67,477	64,069	0	(1,053)	130,493	
MTA - Taxicab Commission	696	1,620	0	0	2,316	
Permit Appeals	0	369	0	0	369	
Police	257,386	193,697	0	(31,517)	419,566	
Port	54,330	10,845	0	(20,131)	45,044	
Public Defender	8,348	10,593	0	(2,597)	16,344	
Public Library	134,258	36,529	0	(27,433)	143,354	
Public Works - Admin	(14,709)	(187,762)	0	(27,183)	(229,655)	

Dept:6 ADMINISTRATIVE SERVICES

City and County of San Francisco FY2014-15 OMB A-87 Cost Allocation Plan

January 24, 2013

Public Works - Architecture	23,652	(81,612)	0	0	(57,961)
Public Works - Bldg Repair	5,565	8,487	0	0	14,052
Public Works - Construction	8,348	973	0	0	9,321
Public Works - Engineering	34,086	13,391	0	(128)	47,349
Public Works - Street Use & Map	7,652	6,871	0	(45)	14,479
Public Works - Street Env	4,869	18,241	0	(14)	23,097
Public Works - Street Sewer	12,521	8,300	0	0	20,821
Public Works - Urban Forest	34,086	7,930	0	0	42,016
PUC	(113,941)	(260,094)	0	(96,069)	(470,104)
PUC-Clean Water	122,432	81,536	0	(14,451)	189,517
PUC-Hetch Hetchy	187,126	57,244	0	(2,745)	241,625
PUC-Water	306,776	145,228	0	(3,802)	448,202
Recreation & Park	62,607	28,709	0	(6,655)	84,661
Rent Arbitration Board	26,434	2,373	0	(688)	28,119
Retirement Commission	23,652	8,069	0	(5,023)	26,697
SF Community College District	0	(105,000)	0	0	(105,000)
SF Redevelopment Agency	0	0	0	0	0
SF Unified School District	0	46	0	0	46
Sheriff	28,521	69,076	0	(323)	97,274
Status of Women	3,478	1,503	0	(202)	4,780
Technology	345,653	29,902	0	(205,261)	170,294
Treasurer/Tax Collector	55,651	11,636	0	(20,077)	47,210
Trial Courts	0	14,905	0	0	14,905
War Memorial	9,739	4,790	0	(113)	14,415
Subtotal	2,935,728	2,017,604	8,182,893	(829,625)	12,306,600
Net out amounts not allocated out					(2,901,496)
Total allocated to Departments					9,405,104

Dept:6 ADMINISTRATIVE SERVICES

C.1 DEPARTMENTAL ALLOCATIONS DETAILS

	PURCHASING					LABOR STANDARDS				
	FY 2012-13 # of PO Processed	FY 2012-13 # of PO Processed %	Purchasing Initial Allocation	Direct Billed for Purchasing	Net Allocation - Purchasing	FY 2012-13 Department Budget	FY 2012-13 Budget %	Labor Standards Initial Allocation	Direct Billed for Labor Standards	Net Allocation - Labor Standards
Academy of Sciences	-	0.00%	0	0	0	4,026,851	0.05%	1,592	0	1,592
ADM-Central Shops	included in Administrative Services					included in Administrative Services				
ADM-Real Estate	included in Administrative Services					included in Administrative Services				
Administrative Services	218	2.94%	151,649	(126,500)	25,149	409,775,271	5.19%	162,002	(72,956)	89,046
Adult Probation	29	0.39%	20,173	0	20,173	24,976,052	0.32%	9,874	0	9,874
Airport	976	13.15%	678,942	(280,382)	398,560	808,614,574	10.23%	319,681	(61,565)	258,116
Animal Care	included in Administrative Services					included in Administrative Services				
Arts Commission	45	0.61%	31,304	0	31,304	11,522,763	0.15%	4,555	0	4,555
Asian Art Museum	-	0.00%	0	0	0	8,313,225	0.11%	3,287	0	3,287
Assessor	19	0.26%	13,217	0	13,217	21,188,584	0.27%	8,377	0	8,377
Board of Supervisors	44	0.59%	30,608	0	30,608	12,414,121	0.16%	4,908	0	4,908
Building Inspection	59	0.80%	41,043	0	41,043	50,229,416	0.64%	19,858	0	19,858
Child Support Services	37	0.50%	25,739	0	25,739	13,244,947	0.17%	5,236	0	5,236
Children & Families Commission	4	0.05%	2,783	0	2,783	39,390,760	0.50%	15,573	0	15,573
Children, Youth & Families	33	0.44%	22,956	0	22,956	123,412,958	1.56%	48,791	0	48,791
City Attorney	30	0.40%	20,869	0	20,869	67,613,251	0.86%	26,730	0	26,730
City Planning	40	0.54%	27,825	0	27,825	28,185,710	0.36%	11,143	0	11,143
Civil Service Commission	5	0.07%	3,478	0	3,478	858,926	0.01%	340	0	340
Controller	109	1.47%	75,824	0	75,824	38,787,172	0.49%	15,334	0	15,334
Convention Facilities	included in Administrative Services					included in Administrative Services				
District Attorney	88	1.19%	61,216	0	61,216	42,657,621	0.54%	16,864	0	16,864
Economic & Workforce Dev	17	0.23%	11,826	0	11,826	44,018,904	0.56%	17,403	(63,000)	(45,597)
Elections	23	0.31%	16,000	0	16,000	12,416,848	0.16%	4,909	0	4,909
Emergency Communications	159	2.14%	110,606	0	110,606	47,674,920	0.60%	18,848	0	18,848
Environment	14	0.19%	9,739	(49,000)	(39,261)	18,297,640	0.23%	7,234	0	7,234
Ethics	16	0.22%	11,130	0	11,130	4,155,547	0.05%	1,643	0	1,643
Fine Arts Museums	-	0.00%	0	0	0	16,249,470	0.21%	6,424	0	6,424
Fire	88	1.19%	61,216	0	61,216	326,072,813	4.13%	128,911	0	128,911
Health Service System	28	0.38%	19,478	0	19,478	6,552,236	0.08%	2,590	0	2,590
Public Health - Health at Home	-	0.00%	0	0	0	6,496,357	0.08%	2,568	0	2,568
Public Health - Jail Health	4	0.05%	2,783	0	2,783	28,831,213	0.36%	11,398	0	11,398
Public Health - Laguna Honda Hospital	36	0.49%	25,043	0	25,043	207,207,782	2.62%	81,918	0	81,918
Public Health - Mental Health	64	0.86%	44,521	0	44,521	243,160,854	3.08%	96,132	0	96,132
Public Health - Primary Care	23	0.31%	16,000	0	16,000	77,745,686	0.98%	30,736	0	30,736
Public Health - Public Health	195	2.63%	135,649	0	135,649	311,037,862	3.94%	122,967	0	122,967
Public Health - SF General Hospital	54	0.73%	37,564	(248,327)	(210,763)	735,823,249	9.31%	290,903	0	290,903
Public Health - Substance Abuse	2	0.03%	1,391	0	1,391	65,033,010	0.82%	25,710	0	25,710
Human Resources	20	0.27%	13,913	0	13,913	73,942,657	0.94%	29,233	0	29,233
Human Rights Commission	1	0.01%	696	0	696	1,863,720	0.02%	737	0	737
Human Services	285	3.84%	198,257	(139,307)	58,950	703,528,686	8.90%	278,136	0	278,136
Juvenile Probation	9	0.12%	6,261	0	6,261	35,687,837	0.45%	14,109	0	14,109
Law Library	-	0.00%	0	0	0	738,179	0.01%	292	0	292
Mayor	14	0.19%	9,739	0	9,739	31,060,560	0.39%	12,280	0	12,280
Medical Examiner	included in Administrative Services					included in Administrative Services				
MTA - MUNI	1,106	14.90%	769,375	(626,261)	143,114	739,221,985	9.35%	292,247	(138,810)	153,437
MTA - Parking&Traffic	97	1.31%	67,477	0	67,477	162,058,845	2.05%	64,069	0	64,069
MTA - Taxicab Commission	1	0.01%	696	0	696	4,098,656	0.05%	1,620	0	1,620
Permit Appeals	-	0.00%	0	0	0	932,443	0.01%	369	0	369
Police	370	4.99%	257,386	0	257,386	489,946,208	6.20%	193,697	0	193,697
Port	132	1.78%	91,824	(37,494)	54,330	84,593,863	1.07%	33,444	(22,599)	10,845
Public Defender	12	0.16%	8,348	0	8,348	26,794,188	0.34%	10,593	0	10,593
Public Library	193	2.60%	134,258	0	134,258	92,398,437	1.17%	36,529	0	36,529

Dept:6 ADMINISTRATIVE SERVICES

City and County of San Francisco FY2014-15 OMB A-87 Cost Allocation Plan

January 24, 2013

Public Works - Admin	169	2.28%	117,563	(132,272)	(14,709)	29,187,148	0.37%	11,539	(199,301)	(187,762)
Public Works - Architecture	34	0.46%	23,652	0	23,652	12,497,028	0.16%	4,941	(86,553)	(81,612)
Public Works - Bldg Repair	8	0.11%	5,565	0	5,565	21,467,152	0.27%	8,487	0	8,487
Public Works - Construction	12	0.16%	8,348	0	8,348	2,461,386	0.03%	973	0	973
Public Works - Engineering	49	0.66%	34,086	0	34,086	33,871,366	0.43%	13,391	0	13,391
Public Works - Street Use & Map	11	0.15%	7,652	0	7,652	17,379,918	0.22%	6,871	0	6,871
Public Works - Street Env	7	0.09%	4,869	0	4,869	46,140,383	0.58%	18,241	0	18,241
Public Works - Street Sewer	18	0.24%	12,521	0	12,521	20,993,424	0.27%	8,300	0	8,300
Public Works - Urban Forest	49	0.66%	34,086	0	34,086	20,058,516	0.25%	7,930	0	7,930
PUC	493	6.64%	342,949	(456,890)	(113,941)	150,494,309	1.90%	59,497	(319,591)	(260,094)
PUC - Clean Water	176	2.37%	122,432	0	122,432	206,239,585	2.61%	81,536	0	81,536
PUC - Hetch Hetchy	269	3.62%	187,126	0	187,126	144,794,660	1.83%	57,244	0	57,244
PUC - Water	441	5.94%	306,776	0	306,776	367,346,329	4.65%	145,228	0	145,228
Recreation&Park	90	1.21%	62,607	0	62,607	166,207,562	2.10%	65,709	(37,000)	28,709
Rent Arbitration Bd	38	0.51%	26,434	0	26,434	6,001,378	0.08%	2,373	0	2,373
Retirement Commission	34	0.46%	23,652	0	23,652	20,409,607	0.26%	8,069	0	8,069
SF Community College District	-	0.00%	0	0	0	-	0.00%	0	(105,000)	(105,000)
SF Redevelopment Agency	-	0.00%	0	0	0	-	0.00%	0	0	0
SF Unified School District	-	0.00%	0	0	0	116,000	0.00%	46	0	46
Sheriff	41	0.55%	28,521	0	28,521	174,723,549	2.21%	69,076	0	69,076
Status of Women	5	0.07%	3,478	0	3,478	3,802,597	0.05%	1,503	0	1,503
Technology	684	9.22%	475,816	(130,163)	345,653	75,634,869	0.96%	29,902	0	29,902
Treasurer/Tax Collector	80	1.08%	55,651	0	55,651	29,432,681	0.37%	11,636	0	11,636
Trial Courts	-	0.00%	0	0	0	37,701,441	0.48%	14,905	0	14,905
War Memorial	14	0.19%	9,739	0	9,739	12,115,869	0.15%	4,790	0	4,790
Subtotal	7,421	100.00%	5,162,324	(2,226,596)	2,935,728	7,901,929,614	100.00%	3,123,979	(1,106,375)	2,017,604

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

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	General Admin	Allocable Legal Services	General Government/ Nonallocable
<i>Salary % Split</i>		24.99%	65.76%	9.25%
Salaries + Benefits	\$54,657,854	\$13,656,897	\$35,944,951	\$5,056,007
Supply and Services Costs				
Non-personnel Services	10,349,669	2,585,984	6,806,311	957,374
Materials and Supplies	126,343	31,568	83,088	11,687
Capital Outlay	0	0	0	0
Services of Other Departments	783,426	195,748	515,209	72,469
Subtotal Other Expenditures	11,259,438	2,813,301	7,404,607	1,041,530
Adjustments				
Revenue	3,209,088	0	3,209,088	0
Non-generic direct charges	(11,038,687)	0	(10,789,292)	(249,395)
Subtotal Adjustments	(7,829,599)	0	(7,580,204)	(249,395)
DEPARTMENT Cost Total	58,087,693	16,470,197	35,769,354	5,848,142
General Admin Distribution	0	(16,470,197)	14,155,785	2,314,412
Total Before Incoming Costs	\$58,087,693	\$0	\$49,925,139	\$8,162,554

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

Schedule	Incoming	Allocable Legal Services	General Government/ Nonallocable
1 Building Depreciation	\$826,291	\$724,410	\$101,882
2 Equipment Depreciation	7,635	\$6,693	\$941
3 Board of Supervisors	19,090	\$16,735	\$2,354
4 Controller	151,730	\$132,996	\$18,705
5 Health Service System	(80,369)	\$(70,450)	\$(9,908)
6 Administrative Services	44,381	\$38,909	\$5,472
8 Civil Service Commission	8,166	\$7,158	\$1,007
9 Human Resources	156,452	\$131,368	\$18,476
10 Mayor's Budget Office	13,033	\$11,426	\$1,607
12 Human Resources - Workers' Comp	0	\$0	\$0
Total Incoming	\$1,146,409	\$999,245	\$140,535
C. TOTAL ALLOCATED	\$59,234,101	\$50,924,384	\$8,303,089

Dept:7 CITY ATTORNEY

D. DEPARTMENTAL ALLOCATIONS

	Allocation base (total costs net of directs)	Allocation %	Allocated costs (excluding direct charges)	Net out billed amt above direct charges	Net Allocation
Academy of Sciences	222	0.00%	179	1	179
Administrative Services	819,206	1.30%	660,668	(851,972)	(191,305)
ADM-Real Estate	313,861	0.50%	253,120	3,954	257,074
Administrative Services - Procurement	0	0.00%	0	0	0
ADM-Risk Management	0	0.00%	0	0	0
Adult Probation	379,427	0.60%	305,998	(379,427)	(73,430)
Airport	3,198,571	5.07%	2,579,563	(2,469,206)	110,356
Animal Care	0	0.00%	0	0	0
Arts Commission	91,096	0.14%	73,466	(24,709)	48,757
Asian Art Museum	41,414	0.07%	33,399	335	33,734
Assessor-Recorder	940,750	1.49%	758,690	(690,113)	68,577
Board of Supervisors	0	0.00%	0	(3,074)	(3,074)
Building Inspection	1,393,008	2.21%	1,123,424	(1,393,008)	(269,584)
Child Support Services	11,554	0.02%	9,318	(11,554)	(2,236)
Children & Families Commission	17,142	0.03%	13,825	(17,142)	(3,317)
Children, Youth & Families	22,685	0.04%	18,295	(22,685)	(4,390)
City Attorney	0	0.00%	0	0	0 not allocated out
City Planning	1,653,025	2.62%	1,333,121	(1,653,373)	(320,252)
Civil Service Commission	55,920	0.09%	45,098	0	45,098
Controller	372,090	0.59%	300,081	24,929	325,010
Convention Facilities	0	0.00%	0	(10,792)	(10,792)
District Attorney	169,451	0.27%	136,658	13,653	150,311
Economic & Workforce Development	688,955	1.09%	555,624	(94,403)	461,221
Elections	171,913	0.27%	138,643	0	138,643
Emergency Communications	171,010	0.27%	137,915	(171,010)	(33,095)
Environment	405,793	0.64%	327,261	(221,258)	106,003
Ethics	82,989	0.13%	66,928	0	66,928
Fine Arts Museums	358,317	0.57%	288,973	(87,716)	201,256
Fire	1,367,563	2.17%	1,102,903	80,708	1,183,612
General City Responsibility	0	0.00%	0	0	0
Health Services System	85,949	0.14%	69,316	(83,309)	(13,993)
Public Health - Health at Home	0	0.00%	0	0	0
Public Health - Jail Health	16,714	0.03%	13,479	21	13,500
Public Health - Laguna Honda Hospital	747,888	1.18%	603,152	(590,214)	12,938
Public Health - Mental Health	0	0.00%	0	(204,819)	(204,819)
Public Health - Primary Care	0	0.00%	0	0	0
Public Health - Public Health	1,679,489	2.66%	1,354,463	(361,171)	993,292
Public Health - SF General Hospital	1,283,689	2.03%	1,035,261	(1,695,511)	(660,250)
Public Health - Substance Abuse	0	0.00%	0	0	0
Human Resources	809,362	1.28%	652,729	(822,951)	(170,221)
Human Rights Commission	71,468	0.11%	57,637	(71,468)	(13,831)
Human Services	4,464,633	7.07%	3,600,609	(4,437,583)	(836,975)
Juvenile Probation	310,869	0.49%	250,707	3,705	254,412
Law Library	11,679	0.02%	9,418	110	9,528
Mayor	2,308,082	3.66%	1,861,407	(622,651)	1,238,756
Medical Examiner	136,181	0.22%	109,826	1,542	111,368
MTA - MUNI	10,688,342	16.93%	8,619,865	(11,510,005)	(2,890,140)

Dept:7 CITY ATTORNEY

MTA - Parking & Traffic	575,272	0.91%	463,942	31,182	495,124
MTA - Taxicab Commission	458,242	0.73%	369,560	5,393	374,953
Non-CCSF	183,033	0.29%	147,611	(97,886)	49,725
Permit Appeals	148,975	0.24%	120,144	(140,289)	(20,145)
Police	6,376,403	10.10%	5,142,401	283,801	5,426,202
Port	2,908,949	4.61%	2,345,990	(2,961,878)	(615,888)
Public Defender	97,257	0.15%	78,435	(53,795)	24,640
Public Library	180,656	0.29%	145,694	15	145,709
Public Works - Admin	1,079,165	1.71%	870,318	(201,804)	668,514
Public Works - Architecture	348	0.00%	281	0	281
Public Works - Bldg Repair	253,905	0.40%	204,768	725	205,492
Public Works - Construction	1,539,704	2.44%	1,241,731	(1,814,977)	(573,246)
Public Works - Engineering	0	0.00%	0	(32,086)	(32,086)
Public Works - Street Env	840,207	1.33%	677,605	63,152	740,757
Public Works - Street Sewer	0	0.00%	0	0	0
Public Works - Street Use & Map	46,002	0.07%	37,099	41	37,140
Public Works - Urban Forest	7,585	0.01%	6,117	1,197	7,314
PUC	663,140	1.05%	534,805	(1,679,031)	(1,144,226)
PUC-Clean Water	1,126,576	1.78%	908,554	(1,166,116)	(257,563)
PUC-Hetch Hetchy	1,592,882	2.52%	1,284,617	(1,868,025)	(583,408)
PUC-Water	3,622,300	5.74%	2,921,289	(2,652,550)	268,739
Recreation & Park	1,869,797	2.96%	1,507,942	(1,929,398)	(421,455)
Rent Arbitration Board	42,927	0.07%	34,620	(42,928)	(8,308)
Retirement Commission	1,489,551	2.36%	1,201,283	(1,489,550)	(288,267)
SF Community College District	68,994	0.11%	55,642	276	55,918
SF Redevelopment Agency	0	0.00%	0	0	0
SF Unified School District	36,253	0.06%	29,237	(37,725)	(8,488)
Sheriff	1,120,229	1.77%	903,435	111,386	1,014,821
Status of Women	1,599	0.00%	1,289	0	1,289
Technology	335,971	0.53%	270,951	(330,795)	(59,844)
Treasure Island Development Authority	396,176	0.63%	319,506	124,101	443,607
Treasurer/Tax Collector	559,540	0.89%	451,254	(92,279)	358,976
Trial Courts	81,459	0.13%	65,694	(73,486)	(7,791)
War Memorial	101,115	0.16%	81,546	(98,395)	(16,849)
Total allocated to Departments	63,144,517	100.00%	50,924,384	(44,513,892)	6,410,492

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

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 employees by department (excluding certificated positions). The Commission invoices some departments for services and those direct billings are used to offset the total allocations.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$738,955
Supply and Services Costs	
Other Expenses	106,800
Expenditure Recoveries	(310,000)
Department Cost Total	535,755
Adjustments	
Expenditure Recoveries	310,000
Adjustment for Revenue	(40)
Total Allocated before Incoming Costs	845,715

B. INCOMING COSTS - (Default Spread Salary%)

Department	First Incoming
1 Building Depreciation	5,611
3 Board of Supervisors	261
4 Controller	3,721
5 Health Service System	39,340
6 Administrative Services	3,818
7 City Attorney	45,098
9 Human Resources	(22,391)
10 Mayor's Budget Office	166
12 Human Resources - Workers' Comp	155
Total Incoming	75,779

C. TOTAL ALLOCATED **921,494**

D. DEPARTMENTAL ALLOCATIONS

Dept:8 CIVIL SERVICE COMMISSION

	FY 2012-13 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	10	0.03%	283	0	283	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	716	2.20%	20,231	0	20,231	
ADM-Procurement	0	0.00%	0	0	0	
ADM-Real Estate	0	0.00%	0	0	0	
ADM-Risk Management	0	0.00%	0	0	0	
Adult Probation	138	0.42%	3,899	0	3,899	
Airport	1,459	4.47%	41,225	0	41,225	
Animal Care	0	0.00%	0	0	0	
Arts Commission	33	0.10%	932	0	932	
Asian Art Museum	55	0.17%	1,554	0	1,554	
Assessor-Recorder	139	0.43%	3,928	0	3,928	
Board of Supervisors	71	0.22%	2,006	0	2,006	
Building Inspection	224	0.69%	6,329	0	6,329	
Child Support Services	91	0.28%	2,571	0	2,571	
Children & Families Commission	12	0.04%	339	0	339	
Children, Youth & Families	33	0.10%	932	0	932	
City Attorney	289	0.89%	8,166	0	8,166	
City Planning	149	0.46%	4,210	0	4,210	
Civil Service Commission	5	0.02%	141	0	141	Not allocated out
Controller	182	0.56%	5,142	0	5,142	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	238	0.73%	6,725	0	6,725	
Economic & Workforce Development	76	0.23%	2,147	0	2,147	
Elections	57	0.17%	1,611	0	1,611	
Emergency Communications	244	0.75%	6,894	0	6,894	
Environment	107	0.33%	3,023	0	3,023	
Ethics	17	0.05%	480	0	480	
Fine Arts Museums	128	0.39%	3,617	\$0	3,617	
Fire	1,417	4.34%	40,038	0	40,038	
Health Services System	38	0.12%	1,074	0	1,074	
Public Health - Health at Home	45	0.14%	1,271	0	1,271	
Public Health - Jail Health	136	0.42%	3,843	0	3,843	
Public Health - Laguna Honda Hospital	1,247	3.82%	35,235	0	35,235	
Public Health - Mental Health	506	1.55%	14,297	0	14,297	
Public Health - Primary Care	455	1.40%	12,856	0	12,856	
Public Health - Public Health	619	1.90%	17,490	0	17,490	
Public Health - SF General Hospital	2,791	8.56%	78,861	0	78,861	
Public Health - Substance Abuse	41	0.13%	1,158	0	1,158	
Human Resources	147	0.45%	4,154	0	4,154	
Human Rights Commission	12	0.04%	339	0	339	
Human Services	1,864	5.72%	52,668	0	52,668	
Juvenile Probation	225	0.69%	6,357	0	6,357	
Law Library	2	0.01%	57	0	57	
Mayor	80	0.25%	2,260	0	2,260	
Medical Examiner	0	0.00%	0	0	0	
MTA - MUNI	3,795	11.64%	107,229	(140,000)	(32,771)	
MTA - Parking & Traffic	644	1.97%	18,196	0	18,196	
MTA - Taxicab Commission	12	0.04%	339	0	339	

Dept:8 CIVIL SERVICE COMMISSION

Permit Appeals	4	0.01%	113	0	113
Police	2,599	7.97%	73,436	0	73,436
Port	219	0.67%	6,188	0	6,188
Public Defender	159	0.49%	4,493	0	4,493
Public Library	631	1.93%	17,829	0	17,829
Public Works - Admin	112	0.34%	3,165	0	3,165
Public Works - Architecture	130	0.40%	3,673	0	3,673
Public Works - Bldg Repair	77	0.24%	2,176	0	2,176
Public Works - Construction	31	0.10%	876	0	876
Public Works - Engineering	201	0.62%	5,679	0	5,679
Public Works - Street Env	246	0.75%	6,951	0	6,951
Public Works - Street Sewer	77	0.24%	2,176	0	2,176
Public Works - Street Use & Map	81	0.25%	2,289	0	2,289
Public Works - Urban Forest	91	0.28%	2,571	0	2,571
PUC	697	2.14%	19,694	(170,000)	(150,306)
PUC-Clean Water	485	1.49%	13,704	0	13,704
PUC-Hetch Hetchy	301	0.92%	8,505	0	8,505
PUC-Water	652	2.00%	18,423	0	18,423
Recreation & Park	862	2.64%	24,356	0	24,356
Rent Arbitration Board	26	0.08%	735	0	735
Retirement Commission	88	0.27%	2,486	0	2,486
SF Community College District	775	2.38%	21,898	0	21,898
SF Unified School District	3,644	11.17%	102,963	0	102,963
Sheriff	974	2.99%	27,521	0	27,521
Status of Women	6	0.02%	170	0	170
Technology	196	0.60%	5,538	0	5,538
Treasurer/Tax Collector	189	0.58%	5,340	0	5,340
Trial Courts	447	1.37%	12,630	0	12,630
War Memorial	64	0.20%	1,808	0	1,808
Subtotal	32,613	100.00%	921,494	(310,000)	611,494
Net out amounts not allocated out					(141)
Total allocated to Departments					611,352

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

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 and Staff Development; Employee Relations; Information 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.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$11,954,922
Supply and Services Costs	
Non-personnel Services	3,827,627
Materials and Supplies	107,527
Allocated Charges	(1,502,692)
Services of Other Departments	2,811,416
Expenditure Recoveries	(5,403,145)
Department Cost Subtotal	11,795,654
Adjustments	
Expenditure Recoveries	5,403,145
Net allocated charges	17,198,799

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	248,316
2 Equipment Depreciation	38,755
3 Board of Supervisors	18,571
4 Controller	214,509
5 Health Service System	512,610
6 Administrative Services	41,598
7 City Attorney	(170,221)
9 Civil Service Commission	4,154
10 Mayor's Budget Office	14,253
12 Human Resources - Workers' Comp	(449,115)
Total Incoming	473,430

C. TOTAL ALLOCATED

17,672,229

Dept:9 HUMAN RESOURCES

D. DEPARTMENTAL ALLOCATIONS

	FY 2012-13 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	10	0.03%	5,419	0	5,419	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	716	2.20%	387,984	(162,178)	225,806	
ADM-Real Estate	0	0.00%	0	0	0	
Adult Probation	138	0.42%	74,779	(140,322)	(65,543)	
Airport	1,459	4.47%	790,598	(182,183)	608,416	
Animal Care	0	0.00%	0	0	0	
Arts Commission	33	0.10%	17,882	(66,178)	(48,296)	
Asian Art Museum	55	0.17%	29,803	0	29,803	
Assessor-Recorder	139	0.43%	75,321	(71,914)	3,407	
Board of Supervisors	71	0.22%	38,473	(1,125)	37,348	
Building Inspection	224	0.69%	121,380	(245,058)	(123,678)	
Child Support Services	91	0.28%	49,311	(30,914)	18,397	
Children & Families Commission	12	0.04%	6,503	(50,099)	(43,596)	
Children, Youth & Families	33	0.10%	17,882	(64,133)	(46,251)	
City Attorney	289	0.89%	156,602	(150)	156,452	
City Planning	149	0.46%	80,740	(311,268)	(230,528)	
Civil Service Commission	5	0.02%	2,709	(25,100)	(22,391)	
Controller	182	0.56%	98,622	(322,215)	(223,594)	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	238	0.73%	128,967	(6,400)	122,567	
Economic & Workforce Development	76	0.23%	41,183	(36,862)	4,321	
Elections	57	0.17%	30,887	(93,475)	(62,588)	
Emergency Communications	244	0.75%	132,218	(91,100)	41,118	
Environment	107	0.33%	57,981	(100,296)	(42,315)	
Ethics	17	0.05%	9,212	0	9,212	
Fine Arts Museums	128	0.39%	69,360	(24,000)	45,360	
Fire	1,417	4.34%	767,839	(107,509)	660,330	
Health Services System	38	0.12%	20,591	(285,291)	(264,700)	
Public Health - Health at Home	45	0.14%	24,384	0	24,384	
Public Health - Jail Health	136	0.42%	73,695	0	73,695	
Public Health - Laguna Honda Hospital	1,247	3.82%	675,720	(27,128)	648,592	
Public Health - Mental Health	506	1.55%	274,190	(2,400)	271,790	
Public Health - Primary Care	455	1.40%	246,554	0	246,554	
Public Health - Public Health	619	1.90%	335,422	(16,395)	319,027	
Public Health - SF General Hospital	2,791	8.56%	1,512,378	(10,450)	1,501,928	
Public Health - Substance Abuse	41	0.13%	22,217	0	22,217	
Human Resources	147	0.45%	79,656	(99,513)	(19,857)	Not allocated out
Human Rights Commission	12	0.04%	6,503	(68,884)	(62,381)	
Human Services	1,864	5.72%	1,010,058	(386,990)	623,068	
Juvenile Probation	225	0.69%	121,922	(9,447)	112,475	
Law Library	2	0.01%	1,084	0	1,084	
Mayor	80	0.25%	43,350	0	43,350	
Medical Examiner	0	0.00%	0	(75)	(75)	
MTA - MUNI	3,795	11.64%	2,056,423	(371,684)	1,684,739	
MTA - Parking & Traffic	644	1.97%	348,969	0	348,969	
MTA - Taxicab Commission	12	0.04%	6,503	0	6,503	
Permit Appeals	4	0.01%	2,168	0	2,168	
Police	2,599	7.97%	1,408,338	(33,988)	1,374,350	
Port	219	0.67%	118,671	(71,783)	46,888	
Public Defender	159	0.49%	86,158	(750)	85,408	

Dept.:9 HUMAN RESOURCES

Public Library	631	1.93%	341,924	(238,371)	103,553
Public Works - Admin	112	0.34%	60,690	(125,858)	(65,168)
Public Works - Architecture	130	0.40%	70,444	0	70,444
Public Works - Bldg Repair	77	0.24%	41,725	0	41,725
Public Works - Construction	31	0.10%	16,798	0	16,798
Public Works - Engineering	201	0.62%	108,917	0	108,917
Public Works - Street Env	246	0.75%	133,302	0	133,302
Public Works - Street Sewer	77	0.24%	41,725	0	41,725
Public Works - Street Use & Map	81	0.25%	43,892	0	43,892
Public Works - Urban Forest	91	0.28%	49,311	0	49,311
PUC	697	2.14%	377,688	(937,853)	(560,165)
PUC-Clean Water	485	1.49%	262,810	(35,583)	227,227
PUC-Hetch Hetchy	301	0.92%	163,105	(19,266)	143,839
PUC-Water	652	2.00%	353,304	(45,209)	308,095
Recreation & Park	862	2.64%	467,098	(214,885)	252,213
Rent Arbitration Board	26	0.08%	14,089	(50,485)	(36,396)
Retirement Commission	88	0.27%	47,685	(19,854)	27,831
SF Community College District	775	2.38%	419,955	0	419,955
SF Unified School District	3,644	11.17%	1,974,599	0	1,974,599
Sheriff	974	2.99%	527,788	(66,530)	461,258
Status of Women	6	0.02%	3,251	(7,892)	(4,641)
Technology	196	0.60%	106,208	(38,417)	67,791
Treasurer/Tax Collector	189	0.58%	102,415	(5,175)	97,240
Trial Courts	447	1.37%	242,219	0	242,219
War Memorial	64	0.20%	34,680	(29,657)	5,023
Subtotal	32,613	100.00%	17,672,229	(5,352,292)	12,319,937
Net out amounts not allocated out					19,857
Total allocated to Departments					12,339,795

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

SCHEDULE 10– MAYOR'S BUDGET OFFICE

The Finance and Legislative Affairs division of the Mayor's Office has two major functions: Budget and Legislative activities. Included in this Plan is the allocation of Budget expenditures; all other expenditures are general government in nature. 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 2012-13.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$1,430,893
Supply and Services Costs	
Non-personnel Services	40,690
Materials and Supplies	0
Services of Other Departments	52,941
DEPARTMENT Cost Total	1,524,524
Adjustments	0
Total	1,524,524

B. INCOMING COSTS

Department	Incoming
1 Building Depreciation	54,356
Total Incoming	54,356
C. TOTAL ALLOCATED	1,578,880

D. DEPARTMENTAL ALLOCATIONS

Dept:10 MAYOR'S BUDGET OFFICE

	FY 2012-13 Department Budget	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	4,026,851	0.05%	776	0	776
Administrative Services	409,775,271	5.00%	78,985	0	78,985
Adult Probation	24,976,052	0.30%	4,814	0	4,814
Airport	808,614,574	9.87%	155,862	0	155,862
Arts Commission	11,522,763	0.14%	2,221	0	2,221
Asian Art Museum	8,313,225	0.10%	1,602	0	1,602
Assessor-Recorder	21,188,584	0.26%	4,084	0	4,084
Board of Supervisors	12,414,121	0.15%	2,393	0	2,393
Building Inspection	50,229,416	0.61%	9,682	0	9,682
Child Support Services	13,244,947	0.16%	2,553	0	2,553
Children & Families Commission	39,390,760	0.48%	7,593	0	7,593
Children, Youth & Families	123,412,958	1.51%	23,788	0	23,788
City Attorney	67,613,251	0.83%	13,033	0	13,033
City Planning	28,185,710	0.34%	5,433	0	5,433
Civil Service Commission	858,926	0.01%	166	0	166
Controller	38,787,172	0.47%	7,476	0	7,476
District Attorney	42,657,621	0.52%	8,222	0	8,222
Economic & Workforce Development	44,018,904	0.54%	8,485	0	8,485
Elections	12,416,848	0.15%	2,393	0	2,393
Emergency Communications	47,674,920	0.58%	9,189	0	9,189
Environment	18,297,640	0.22%	3,527	0	3,527
Ethics	4,155,547	0.05%	801	0	801
Fine Arts Museums	16,249,470	0.20%	3,132	0	3,132
Fire	326,072,813	3.98%	62,851	0	62,851
General City Responsibility	289,324,104	3.53%	55,768	0	55,768 Not allocated out
Health Service System	6,552,236	0.08%	1,263	0	1,263
Public Health - Health at Home	6,496,357	0.08%	1,252	0	1,252
Public Health - Jail Health	28,831,213	0.35%	5,557	0	5,557
Public Health - Laguna Honda Hospital	207,207,782	2.53%	39,940	0	39,940
Public Health - Mental Health	243,160,854	2.97%	46,870	0	46,870
Public Health - Primary Care	77,745,686	0.95%	14,986	0	14,986
Public Health - Public Health	311,037,862	3.80%	59,953	0	59,953
Public Health - SF General Hospital	735,823,249	8.98%	141,831	0	141,831
Public Health - Substance Abuse	65,033,010	0.79%	12,535	0	12,535
Human Resources	73,942,657	0.90%	14,253	0	14,253
Human Rights Commission	1,863,720	0.02%	359	0	359
Human Services	703,528,686	8.59%	135,606	0	135,606
Juvenile Probation	35,687,837	0.44%	6,879	0	6,879
Law Library	738,179	0.01%	142	0	142
Mayor	31,060,560	0.38%	5,987	0	5,987
MTA - MUNI	739,221,985	9.02%	142,486	0	142,486
MTA - Parking & Traffic	162,058,845	1.98%	31,237	0	31,237
MTA - Taxicab Commission	4,098,656	0.05%	790	0	790
Permit Appeals	932,443	0.01%	180	0	180
Police	489,946,208	5.98%	94,438	0	94,438
Port	84,593,863	1.03%	16,306	0	16,306
Public Defender	26,794,188	0.33%	5,165	0	5,165
Public Library	92,398,437	1.13%	17,810	0	17,810
Public Works - Admin	29,187,148	0.36%	5,626	0	5,626

Dept:10 MAYOR'S BUDGET OFFICE

Public Works - Architecture	12,497,028	0.15%	2,409	0	2,409
Public Works - Bldg Repair	21,467,152	0.26%	4,138	0	4,138
Public Works - Construction	2,461,386	0.03%	474	0	474
Public Works - Engineering	33,871,366	0.41%	6,529	0	6,529
Public Works - Street Env	46,140,383	0.56%	8,894	0	8,894
Public Works - Street Sewer	20,993,424	0.26%	4,047	0	4,047
Public Works - Street Use & Map	17,379,918	0.21%	3,350	0	3,350
Public Works - Urban Forest	20,058,516	0.24%	3,866	0	3,866
PUC	150,494,309	1.84%	29,008	0	29,008
PUC-Clean Water	206,239,585	2.52%	39,753	0	39,753
PUC-Hetch Hetchy	144,794,660	1.77%	27,909	0	27,909
PUC-Water	367,346,329	4.48%	70,807	0	70,807
Recreation & Park	166,207,562	2.03%	32,037	0	32,037
Rent Arbitration Board	6,001,378	0.07%	1,157	0	1,157
Retirement Commission	20,409,607	0.25%	3,934	0	3,934
SF Unified School District	116,000	0.00%	22	0	22
Sheriff	174,723,549	2.13%	33,678	0	33,678
Status of Women	3,802,597	0.05%	733	0	733
Technology	75,634,869	0.92%	14,579	0	14,579
Treasurer/Tax Collector	29,432,681	0.36%	5,673	0	5,673
Trial Courts	37,701,441	0.46%	7,267	0	7,267
War Memorial	12,115,869	0.15%	2,335	0	2,335
Subtotal	8,191,253,718	100.00%	1,578,880	0	1,578,880
Net out amount not allocated out to Departments					(55,768)
Total allocated to Departments					1,523,112

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

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.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$495,565
Supply and Services Costs	
Non-personnel Services	14,303,338
Materials and Supplies	593
Other Services	43,294
Expenditure Recoveries	(14,718,423)
DEPARTMENT Cost Subtotal	124,367
Adjustments	0
Expenditure Recoveries	14,718,423
Total	14,842,790

B. INCOMING COSTS - Not applicable

Department	Incoming
1. Building Deprecation	10,319
2. City Attorney	0
Total Incoming	10,319

C. TOTAL ALLOCATED **14,853,109**

Dept:11 ADMIN SERVICES - RISK MANAGEMENT

RISK MANAGEMENT Allocations

	Work Order Recoveries	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Administrative Services	181,300	1.23%	182,959	(181,300)	1,659
ADM-Real Estate	231,163	1.57%	233,278	(231,163)	2,115
Airport	4,138,687	28.12%	4,176,560	(4,138,687)	37,873
Arts Commission	13,964	0.09%	14,092	(13,964)	128
Asian Art Museum	353,707	2.40%	356,944	(353,707)	3,237
Board of Supervisors	5,164	0.04%	5,211	(5,164)	47
Building Inspection	5,500	0.04%	5,550	(5,500)	50
City Planning	7,973	0.05%	8,046	(7,973)	73
Controller	178,223	1.21%	179,854	(178,223)	1,631
Convention Facilities	382,517	2.60%	386,017	(382,517)	3,500
Elections	29,453	0.20%	29,723	(29,453)	270
Emergency Communications	48,047	0.33%	48,487	(48,047)	440
Environment	6,178	0.04%	6,235	(6,178)	57
Economic & Workforce Development	1,890,373	12.84%	1,907,672	(1,890,373)	17,299
Fine Arts Museums	842,161	5.72%	849,868	(842,161)	7,707
General City Responsibility	67,000	0.46%	67,613	(67,000)	613 Not allocated out
Public Health - Laguna Honda Hospital	174,304	1.18%	175,899	(174,304)	1,595
Health Services System	3,250	0.02%	3,280	(3,250)	30
Public Health - Public Health	9,706	0.07%	9,795	(9,706)	89
Public Health - SF General Hospital	16,610	0.11%	16,762	(16,610)	152
Human Rights Commission	0	0.00%	0	0	0
Human Services	21,623	0.15%	21,821	(21,623)	198
Juvenile Probation	34,677	0.24%	34,994	(34,677)	317
Law Library	11,438	0.08%	11,543	(11,438)	105
MTA - MUNI	1,799,379	12.23%	1,815,845	(1,799,379)	16,466
Port	2,179,803	14.81%	2,199,750	(2,179,803)	19,947
Public Library	49,503	0.34%	49,956	(49,503)	453
Public Works - Admin	98,479	0.67%	99,380	(98,479)	901
PUC	570,417	3.88%	575,637	(570,417)	5,220
PUC-Clean Water	154,157	1.05%	155,568	(154,157)	1,411
PUC-Hetch Hetchy	612,194	4.16%	617,796	(612,194)	5,602
PUC-Water	340,979	2.32%	344,099	(340,979)	3,120
Recreation & Park	110,546	0.75%	111,558	(110,546)	1,012
Rent Arbitration Board	1,777	0.01%	1,793	(1,777)	16
Retirement Commission	7,151	0.05%	7,216	(7,151)	65
SF Redevelopment Agency	0	0.00%	0	0	0
Sheriff	90,995	0.62%	91,828	(90,995)	833
Treasurer/Tax Collector	21,264	0.14%	21,459	(21,264)	195
Trial Courts	28,760	0.20%	29,023	(28,760)	263
Subtotal	14,718,422	100%	14,853,109	(14,718,422)	134,687
Net out amount not allocated out to Departments					(613)
Total allocated to Departments					134,074

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2013
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2015**

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	\$5,357,626
Supply and Services Cost	
Non-personnel Services	45,772,336
Materials and Supplies	9,822
Allocated Charges	1,502,692
Services of Other Departments	748,787
Expenditure Recoveries	(53,391,263)
DEPARTMENT Cost Subtotal	0
Adjustments	
Expenditure Recoveries	53,391,263
 Total	 53,391,263
General Admin Distribution	
Grand Total	53,391,263
B. INCOMING COSTS - Not applicable	
C. TOTAL ALLOCATED	53,391,263

Dept:12 HR - WORKERS' COMP

WORKERS' COMP Allocations

	BENEFITS PAID BY DEPARTMENT	ADMIN COSTS CHARGED TO DEPARTMENT	TOTAL CHARGED TO DEPARTMENT	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation (including Human Resources Breakdown)
Academy of Sciences	0	0	0	0.00%	0	0	41,768
Administrative Services	443,243	147,768	591,010	1.11%	591,010	(591,010)	154,701
ADM-Real Estate	0	0	0	0.00%	0	0	0
Adult Probation	143,431	47,817	191,247	0.36%	191,247	(191,247)	0
Airport	1,603,109	483,146	2,086,254	3.91%	2,086,254	(2,086,254)	0
Animal Care	0	0	0	0.00%	0	0	40,831
Arts Commission	0	0	0	0.00%	0	0	3,165
Asian Art Museum	9,148	3,050	12,197	0.02%	12,197	(12,197)	0
Assessor-Recorder	105,601	31,570	137,171	0.26%	137,171	(137,171)	0
Board of Supervisors	0	0	0	0.00%	0	0	30,011
Building Inspection	77,831	25,947	103,779	0.19%	103,779	(103,779)	0
Child Support Services	116,155	38,724	154,879	0.29%	154,879	(154,879)	0
Children, Youth & Families	0	0	0	0.00%	0	0	86
City Attorney	38,488	12,831	51,320	0.10%	51,320	(51,320)	0
City Planning	0	0	0	0.00%	0	0	43,570
Civil Service Commission	0	0	0	0.00%	0	0	155
Controller	14,607	4,870	19,477	0.04%	19,477	(19,477)	0
District Attorney	66,247	22,085	88,333	0.17%	88,333	(88,333)	0
Economic & Workforce Development	2,415	805	3,220	0.01%	3,220	(3,220)	0
Elections	0	0	0	0.00%	0	0	30,031
Emergency Communications	288,705	96,248	384,953	0.72%	384,953	(384,953)	0
Environment	21,819	7,274	29,093	0.05%	29,093	(29,093)	0
Fine Arts Museums	187,761	62,596	250,357	0.47%	250,357	(250,357)	0
Fire	5,006,407	1,669,028	6,675,435	12.50%	6,675,435	(6,675,435)	0
Health Services System	33,367	8,713	42,080	0.08%	42,080	(42,080)	0
Public Health - Laguna Honda Hospital	2,588,114	862,821	3,450,935	6.46%	3,450,935	(3,450,935)	0
Public Health - Mental Health	253,529	94,521	348,050	0.65%	348,050	(348,050)	0
Public Health - Primary Care	0	0	0	0.00%	0	0	0
Public Health - Public Health	703,178	109,323	812,501	1.52%	812,501	(812,501)	0
Public Health - SF General Hospital	3,609,180	1,328,324	4,937,504	9.25%	4,937,504	(4,937,504)	0
Human Resources	420,469	132,339	552,808	1.04%	552,808	(552,808)	(449,115)
Human Rights Commission	0	0	0	0.00%	0	0	10,197
Human Services	1,581,644	527,286	2,108,929	3.95%	2,108,929	(2,108,929)	0
Juvenile Probation	872,619	290,912	1,163,532	2.18%	1,163,532	(1,163,532)	0
Law Library	0	0	0	0.00%	0	0	44,343
Mayor	6,676	2,226	8,901	0.02%	8,901	(8,901)	0
Medical Examiner	0	0	0	0.00%	0	0	50,257
MTA - Taxicab Commission	0	0	0	0.00%	0	0	0
MTA - MUNI	44,015	0	44,015	0.08%	44,015	(44,015)	0
Police	8,921,319	2,974,176	11,895,496	22.28%	11,895,496	(11,895,496)	0
Port	668,032	222,707	890,739	1.67%	890,739	(890,739)	0
Public Defender	79,092	26,368	105,460	0.20%	105,460	(105,460)	0
Public Library	658,634	221,036	879,670	1.65%	879,670	(879,670)	0
Public Works - Admin	1,505,017	6,951	1,511,967	2.83%	1,511,967	(1,511,967)	0
Public Works - Architecture	0	1,589	1,589	0.00%	1,589	(1,589)	0
Public Works - Bldg Repair	0	91,409	91,409	0.17%	91,409	(91,409)	0

Dept:12 HR - WORKERS' COMP

Public Works - Construction	0	1,351	1,351	0.00%	1,351	(1,351)	0
Public Works - Engineering	0	1,281	1,281	0.00%	1,281	(1,281)	0
Public Works - Street Env	0	207,676	207,676	0.39%	207,676	(207,676)	0
Public Works - Street Sewer	0	52,523	52,523	0.10%	52,523	(52,523)	0
Public Works - Street Use & Map	0	2,446	2,446	0.00%	2,446	(2,446)	0
Public Works - Urban Forest	0	135,938	135,938	0.25%	135,938	(135,938)	0
PUC	225,131	75,054	300,184	0.56%	300,184	(300,184)	0
PUC-Clean Water	1,228,353	409,353	1,637,706	3.07%	1,637,706	(1,637,706)	0
PUC-Hetch Hetchy	381,462	109,495	490,957	0.92%	490,957	(490,957)	0
PUC-Water	1,621,402	458,495	2,079,897	3.90%	2,079,897	(2,079,897)	0
Recreation & Park	2,047,521	682,599	2,730,120	5.11%	2,730,120	(2,730,120)	0
Rent Arbitration Board	5,751	1,917	7,669	0.01%	7,669	(7,669)	0
Retirement Commission	72,952	13,943	86,895	0.16%	86,895	(86,895)	0
SF Community College District	810,368	0	810,368	1.52%	810,368	(810,368)	0
Sheriff	3,465,903	1,155,458	4,621,361	8.66%	4,621,361	(4,621,361)	0
Technology	142,750	47,590	190,340	0.36%	190,340	(190,340)	0
Treasurer/Tax Collector	164,330	54,784	219,114	0.41%	219,114	(219,114)	0
Trial Courts	0	0	0	0.00%	0	0	0
War Memorial	143,341	47,787	191,127	0.36%	191,127	(191,127)	0
Subtotal	40,379,114	13,012,149	53,391,263	100.00%	53,391,263	(53,391,263)	0
Net out amount not allocated out to Departments							0
Total allocated to Departments							0

HUMAN RESOURCES ALLOCATION BREAKDOWN

	BENEFITS BY DEPARTMENT	ADMIN COSTS BY DEPARTMENT	TOTAL COST
Human Resources Total Allocation includes small departments	420,469	132,339	552,808
Breakdown:			
Board of Supervisors	22,508	7,504	30,011
Children, Youth & Families	64	21	86
Arts Commission	2,374	791	3,165
City Planning	32,676	10,894	43,570
Civil Service Commission	116	39	155
Human Resources	83,644	20,049	103,693
Human Rights Commission	7,648	2,550	10,197
Academy of Sciences	31,325	10,443	41,768
Law Library	33,256	11,087	44,343
City Administrator	116,022	38,679	154,701
Medical Examiner	37,691	12,565	50,257
Animal Care	30,623	10,209	40,831
Elections	22,522	7,508	30,031
	420,469	132,339	552,808