

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

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SUMMARY SCHEDULE

Department	ACADEMY OF SCIENCES	ADM - REAL ESTATE	ADM - CENTRAL SHOPS	ADM - REPRODUCT ION / MAIL	ADULT PROBATION	AIRPORT	ANIMAL CARE/CONT ROL	ARTS COMMISSIO N	ASIAN ART MUSEUM	ASSESS/REC ORD
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$76,822	\$0	\$0	\$0	\$0	\$811,237
2 EQUIPMENT DEPRECIATION	0	0	0	0	2,816	0	0	0	9,161	33,004
3 BOARD OF SUPERVISORS	1,694	384	1,623	0	6,386	236,914	584	4,188	3,988	7,699
4 CON - GEN CITY RESPONSIBILITY	47	106	446	0	391	5,260	160	117	274	465
5 HSS - GENERAL FUND COSTS	48,594	49,767	193,221	0	491,798	91,207	65,862	68,210	69,951	721,000
6 ADMINISTRATIVE SERVICES	0	81,254	997,625	0	0	0	579,910	0	0	0
7 ADMIN SVCS - RISK MANAGEMENT	0	0	0	0	0	8,094	0	5	637	0
8 CITY ATTORNEY	256	138,361	0	4,006	34,759	(532,014)	75,788	67,383	49,494	481,628
9 CIVIL SERVICE COMMISSION	321	722	3,047	0	2,673	35,949	1,096	802	1,871	3,181
10 CONTROLLER - ADM- ACCTNG OPS&S	8,061	0	0	0	26,257	513,745	0	19,901	15,831	31,774
11 CON - AUDITS	0	0	0	0	2,313	443,835	0	2,102	0	87,455
12 CON - PAYROLL/PERS SVCS DIV	2,144	4,824	20,548	0	17,510	17,934	7,147	5,539	12,150	21,084
13 HUMAN RESOURCES	4,736	10,657	44,995	0	(124,334)	385,574	16,182	(49,762)	27,278	(180,802)
14 HR - WORKERS' COMP	(111)	0	0	0	(1,721)	(13,516)	(275)	(69)	(87)	(430)
15 MAYOR'S BUDGET OFFICE	608	0	0	0	1,980	86,919	0	1,501	1,194	2,397
16 OFC CONTRACT ADMIN - PROCUREMENT	0	34,328	0	0	3,075	92,257	6,434	12,197	0	3,420
TOTAL CURRENT ALLOCATIONS	66,350	320,403	1,261,505	4,006	540,725	1,372,158	752,888	132,114	191,742	2,023,112
LESS: FIXED COSTS (& ADJUSTMENTS)	53,379	466,266	877,874	381,400	402,501	(44,240)	279,256	376,819	121,082	2,333,984
CARRY-FORWARD	12,971	(145,863)	383,631	(377,394)	138,224	1,416,398	473,632	(244,705)	70,660	(310,872)
PROPOSED COSTS	79,321	174,540	1,645,136	(373,388)	678,949	2,788,556	1,226,520	(112,591)	262,402	1,712,240

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Department	BUILD INSPECTION	ECONOMIC WORKFORC E & DEV	CHILD SUPPORT	CHILD/YOUT H/FAMILY	CHILD/FAMIL Y/C	CITY PLANNING	CLEAN WATER	COMMUNITY COLLEGE	CONVENTIO N FACILITY	CONSUMER ASSURANCE
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	75,767	0	0	0	0
3 BOARD OF SUPERVISORS	22,619	9,426	7,677	(23,536)	8,606	11,768	6,209	47,875	14	0
4 CON - GEN CITY RESPONSIBILITY	1,095	149	489	153	59	653	1,705	13,149	4	0
5 HSS - GENERAL FUND COSTS	19,156	15,218	7,621	2,322	946	11,042	28,708	137,542	48,077	53,887
6 ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	0	1,592,576	0
7 ADMIN SVCS - RISK MANAGEMENT	0	0	0	0	0	17	0	0	1,230	0
8 CITY ATTORNEY	(665,922)	321,378	(5,199)	(13,580)	(7,684)	(346,534)	(155,298)	(24,860)	(36,503)	0
9 CIVIL SERVICE COMMISSION	7,484	1,016	3,341	1,042	401	4,464	11,653	28,438	27	0
10 CONTROLLER - ADM- ACCTNG OPS&S	82,129	(6,028)	31,205	205,630	44,410	49,690	0	0	0	0
11 CON - AUDITS	3,316	1,472	(366)	69,182	43,422	631	0	0	0	0
12 CON - PAYROLL/PERS SVCS DIV	49,851	7,147	22,335	7,147	2,680	30,018	79,690	0	179	0
13 HUMAN RESOURCES	(442,132)	14,998	16,767	(46,965)	(12,424)	(258,417)	162,046	419,949	395	0
14 HR - WORKERS' COMP	(585)	0	(605)	0	0	(123)	(4,139)	(7,528)	0	0
15 MAYOR'S BUDGET OFFICE	7,437	925	2,354	15,510	3,350	3,748	0	0	0	0
16 OFC CONTRACT ADMIN - PROCUREMENT	14,895	(1,238)	10,738	11,804	4,085	24,055	184,550	0	43	0
TOTAL CURRENT ALLOCATIONS	(900,657)	364,463	96,357	228,709	87,851	(393,221)	315,124	614,565	1,606,042	53,887
LESS: FIXED COSTS (& ADJUSTMENTS)	(355,956)	308,795	192,306	98,593	17,422	399,955	943,556	897,423	1,217,690	3,662
CARRY-FORWARD	(544,701)	55,668	(95,949)	130,116	70,429	(793,176)	(628,432)	(282,858)	388,352	50,225
PROPOSED COSTS	(1,445,358)	420,131	408	358,825	158,280	(1,186,397)	(313,308)	331,707	1,994,394	104,112

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Department	CON - ACCTNG OPS &	COUNTY EDUCATION	DPH - HEALTH HOME	DPH - JAIL HEALTH	DPH - LAGUNA HONDA	DPH - MENTAL HEALTH	DPH - PRIMARY CARE	DPH - PUBLIC HEALTH	DPH - SF GEN HOSP	DPH - SUBSTANCE
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$720	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	97,218	0	0
3 BOARD OF SUPERVISORS	0	129,017	5,669	3,030	99,645	92,540	29,694	106,748	264,483	25,665
4 CON - GEN CITY RESPONSIBILITY	0	35,427	415	673	6,801	2,632	2,085	3,665	12,821	203
5 HSS - GENERAL FUND COSTS	0	402,457	257,467	410,662	96,660	1,606,079	1,269,021	2,231,249	182,076	128,967
6 ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	0	0	0
7 ADMIN SVCS - RISK MANAGEMENT	0	0	0	0	0	0	0	44	97	0
8 CITY ATTORNEY	0	(16,607)	0	15,332	(395,522)	(60,330)	0	471,096	(493,328)	0
9 CIVIL SERVICE COMMISSION	0	98,492	2,833	4,597	46,480	17,988	14,246	25,044	87,614	1,390
10 CONTROLLER - ADM- ACCTNG OPS&S	0	161	22,011	3,074	201,596	314,316	116,976	296,928	957,941	131,903
11 CON - AUDITS	0	0	0	0	(231,875)	0	0	215,603	(343,854)	0
12 CON - PAYROLL/PERS SVCS DIV	0	0	19,654	31,983	322,154	102,918	98,808	143,299	607,143	8,040
13 HUMAN RESOURCES	0	1,454,430	41,837	67,887	684,882	262,076	210,369	360,460	1,282,084	20,524
14 HR - WORKERS' COMP	0	0	0	0	(20,218)	(2,017)	(2,697)	(3,443)	(30,069)	0
15 MAYOR'S BUDGET OFFICE	0	12	1,660	232	29,889	33,112	8,823	34,318	86,937	9,949
16 OFC CONTRACT ADMIN - PROCUREMENT	0	0	0	0	44,377	85,616	0	194,663	(86,867)	0
TOTAL CURRENT ALLOCATIONS	0	2,103,389	351,546	537,470	884,869	2,454,930	1,747,325	4,177,612	2,527,078	326,641
LESS: FIXED COSTS (& ADJUSTMENTS)	0	3,421,095	176,827	168,721	1,571,761	1,156,283	2,444,955	7,898,817	2,104,630	267,304
CARRY-FORWARD	0	(1,317,706)	174,719	368,749	(686,892)	1,298,647	(697,630)	(3,721,205)	422,448	59,337
PROPOSED COSTS	0	785,683	526,265	906,219	197,977	3,753,577	1,049,695	456,407	2,949,526	385,978

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Department	DISTRICT ATTORNEY	ELECTIONS	ECD	ENVIRONME NT	ETHICS COMM	FINE ARTS MUSEUM	FIRE	HETCH- HETCHY	HSS	HUMAN RIGHTS
1 BUILDING DEPRECIATION	\$116,341	\$420,357	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	14,772	7,575	2,277	0	0	0	416,685	0	20,417	2,358
3 BOARD OF SUPERVISORS	19,307	9,853	26,624	6,436	1,744	8,559	121,882	3,560	7,955	982
4 CON - GEN CITY RESPONSIBILITY	1,040	598	872	258	86	681	6,438	978	145	156
5 HSS - GENERAL FUND COSTS	791,729	58,669	46,330	4,063	13,578	318,781	10,190,217	27,727	2,322	63,371
6 ADMINISTRATIVE SERVICES	0	39,029	0	0	0	0	0	0	0	0
7 ADMIN SVCS - RISK MANAGEMENT	0	61	337	25	0	1,260	0	1,208	4	0
8 CITY ATTORNEY	113,827	(856,694)	(19,693)	170,654	212,506	172,353	693,079	(149,291)	(38,172)	111,448
9 CIVIL SERVICE COMMISSION	7,110	4,089	5,960	1,764	588	4,651	43,994	6,682	989	1,069
10 CONTROLLER - ADM- ACCTNG OPS&S	49,771	40,383	9,064	29,085	7,569	32,182	514,101	0	0	(31,480)
11 CON - AUDITS	0	0	2,313	(2,578)	0	0	3,153	0	2,943	64,330
12 CON - PAYROLL/PERS SVCS DIV	53,603	19,476	39,488	11,614	3,931	31,268	293,387	44,848	6,432	6,790
13 HUMAN RESOURCES	103,137	60,087	60,996	(51,674)	(792)	68,676	560,866	81,449	(275,902)	15,788
14 HR - WORKERS' COMP	(1,525)	(680)	(2,611)	12	0	(1,322)	(50,457)	(3,676)	0	(118)
15 MAYOR'S BUDGET OFFICE	6,125	3,063	9,359	2,194	571	2,427	39,294	0	0	165
16 OFC CONTRACT ADMIN - PROCUREMENT	18,689	9,213	32,598	15,518	4,472	129	79,137	98,780	(761)	3,525
TOTAL CURRENT ALLOCATIONS	1,293,926	(184,921)	213,914	187,371	244,253	639,645	12,911,776	112,265	(273,628)	238,384
LESS: FIXED COSTS (& ADJUSTMENTS)	893,524	1,497,982	6,810,158	195,823	362,845	530,760	11,423,871	1,021,225	(169,240)	200,312
CARRY-FORWARD	400,402	(1,682,903)	(6,596,244)	(8,452)	(118,592)	108,885	1,487,905	(908,960)	(104,388)	38,072
PROPOSED COSTS	1,694,328	(1,867,824)	(6,382,330)	178,919	125,661	748,530	14,399,681	(796,695)	(378,016)	276,456

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Department	HUMAN SERVICES	JUVENILE PROB	LAW LIBRARY	LIGHT, HEAT & POWER	MAYOR	MEDICAL EXAMINER	MTA - PARKING & TRAFFIC	PERMIT APPEALS	POLICE DEPT	PORT COMMISSION
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$825,675	\$60,383	\$0	\$0	\$619,199	\$0
2 EQUIPMENT DEPRECIATION	0	11,954	0	0	0	0	0	0	314,192	0
3 BOARD OF SUPERVISORS	286,513	18,972	281	0	19,411	456	9,854	391	194,217	24,240
4 CON - GEN CITY RESPONSIBILITY	7,631	1,091	12	0	481	125	2,706	39	10,771	903
5 HSS - GENERAL FUND COSTS	127,103	1,094,931	6,114	240	344,612	79,957	38,966	30,253	11,024,893	15,117
6 ADMINISTRATIVE SERVICES	0	0	0	0	0	774,231	0	0	0	0
7 ADMIN SVCS - RISK MANAGEMENT	90	114	37	0	0	0	16	0	0	6,113
8 CITY ATTORNEY	(1,251,891)	296,047	2,102	0	1,219,510	60,836	(583,487)	129,623	4,851,324	(940,985)
9 CIVIL SERVICE COMMISSION	52,146	7,457	80	0	3,288	855	18,496	267	73,608	6,174
10 CONTROLLER - ADM- ACCTNG OPS&S	1,334,460	79,374	1,259	0	(56,173)	0	0	1,314	819,346	110,868
11 CON - AUDITS	584,098	2,313	0	0	138,751	0	137,181	0	675,201	173,693
12 CON - PAYROLL/PERS SVCS DIV	349,849	49,315	536	0	21,799	5,718	120,964	1,787	497,078	41,453
13 HUMAN RESOURCES	458,948	97,726	1,184	0	42,147	12,105	273,125	3,947	1,084,174	33,195
14 HR - WORKERS' COMP	(12,007)	(6,935)	(336)	0	(56)	(367)	0	0	(84,815)	(5,082)
15 MAYOR'S BUDGET OFFICE	100,652	5,987	95	0	2,942	0	0	99	61,799	8,362
16 OFC CONTRACT ADMIN - PROCUREMENT	51,052	10,043	129	0	32,281	948	50,732	2,499	51,968	2,896
TOTAL CURRENT ALLOCATIONS	2,088,644	1,668,389	11,493	240	2,594,668	995,247	68,553	170,219	20,192,955	(523,053)
LESS: FIXED COSTS (& ADJUSTMENTS)	6,589,563	1,342,982	21,189	49,217	3,732,802	264,486	850,295	217,529	19,774,949	213,322
CARRY-FORWARD	(4,500,919)	325,407	(9,696)	(48,977)	(1,138,134)	730,761	(781,742)	(47,310)	418,006	(736,375)
PROPOSED COSTS	(2,412,275)	1,993,796	1,797	(48,737)	1,456,534	1,726,008	(713,189)	122,909	20,610,961	(1,259,428)

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Department	PUB ADMIN GUARD	PUBLIC DEFENDER	PUBLIC LIBRARY	MTA - MUNI	PUC	PW - ADMIN	PW - ARCHITECT	PW - BLDG REPAIR	PW - CONSTRUCT ION	PW - STREET ENV
1 BUILDING DEPRECIATION	\$0	\$1,030	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	958	8,953	0	0	312,723	0	0	0	0
3 BOARD OF SUPERVISORS	0	11,764	41,416	324,546	193,857	1,153	1,225	4,625	2,179	19,396
4 CON - GEN CITY RESPONSIBILITY	0	661	3,352	15,762	2,675	317	336	907	598	1,267
5 HSS - GENERAL FUND COSTS	83,824	270,674	1,427,971	279,450	55,917	4,997	5,312	14,070	9,376	19,698
6 ADMINISTRATIVE SERVICES	0	0	0	0	0	599,956	0	0	0	4,419
7 ADMIN SVCS - RISK MANAGEMENT	0	0	67	4,344	18	0	0	0	0	0
8 CITY ATTORNEY	2,043	38,230	166,434	(2,570,951)	(3,438,308)	158,688	(19,014)	(37,604)	668,637	109,173
9 CIVIL SERVICE COMMISSION	0	4,517	22,906	21,992	(119,843)	2,165	2,299	6,201	4,089	8,660
10 CONTROLLER - ADM- ACCTNG OPS&S	0	49,522	154,594	1,074,552	572,666	(154,902)	0	6,994	0	78,229
11 CON - AUDITS	0	0	152,815	(943,315)	246,247	65,116	0	0	0	0
12 CON - PAYROLL/PERS SVCS DIV	0	34,485	152,947	715,064	123,108	14,651	15,545	41,989	27,695	58,785
13 HUMAN RESOURCES	0	59,114	178,062	1,099,094	(70,086)	28,170	31,743	90,936	60,387	113,991
14 HR - WORKERS' COMP	0	(857)	1,176	0	(1,017)	(463)	(5)	(3,993)	(182)	(5,792)
15 MAYOR'S BUDGET OFFICE	0	3,735	11,660	106,636	73,490	0	0	527	0	5,900
16 OFC CONTRACT ADMIN - PROCUREMENT	0	12,855	36,228	628,542	(359,076)	(105,961)	9,634	169,053	5,800	20,583
TOTAL CURRENT ALLOCATIONS	85,867	486,688	2,358,582	755,716	(2,720,352)	926,610	47,075	293,705	778,579	434,309
LESS: FIXED COSTS (& ADJUSTMENTS)	67,130	447,639	2,276,273	3,665,391	1,368,043	6,252,883	578,098	0	508,096	335,858
CARRY-FORWARD	18,737	39,049	82,309	(2,909,675)	(4,088,395)	(5,326,273)	(531,023)	0	270,483	98,451
PROPOSED COSTS	104,604	525,737	2,440,891	(2,153,959)	(6,808,747)	(4,399,663)	(483,948)	293,705	1,049,062	532,760

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Department	PW - ENGINEER	PW - STREET SEWER	PW - ST USE & MAP	PW - URBAN FOREST	REC & PARK	RENT ARB BOARD	RETIREMEN T	SF REDEVELOP MENT	SF TRANS AUTH	SHERIFF
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800,576
2 EQUIPMENT DEPRECIATION	0	0	0	0	254,840	0	0	0	0	57,825
3 BOARD OF SUPERVISORS	2,620	3,971	2,983	4,709	123,262	2,588	7,886	0	0	99,366
4 CON - GEN CITY RESPONSIBILITY	720	364	368	528	4,232	141	301	0	0	3,919
5 HSS - GENERAL FUND COSTS	11,193	5,628	5,691	8,253	3,282,633	1,956	5,363	189	0	1,925,945
6 ADMINISTRATIVE SERVICES	0	0	0	0	0	21,125	0	0	0	14,337
7 ADMIN SVCS - RISK MANAGEMENT	0	0	0	0	134	5	24	0	0	338
8 CITY ATTORNEY	(322,541)	449,331	(33,824)	(2,472)	(364,404)	(99,151)	(392,695)	6,918	148,767	1,157,919
9 CIVIL SERVICE COMMISSION	4,918	2,486	2,512	3,608	28,920	962	2,058	0	0	26,781
10 CONTROLLER - ADM- ACCTNG OPS&S	0	14,006	8,705	14,746	212,993	10,981	35,929	0	0	314,936
11 CON - AUDITS	0	0	0	0	196,964	(747)	4,635	1,472	0	5,045
12 CON - PAYROLL/PERS SVCS DIV	33,234	16,974	17,153	24,479	193,507	5,896	13,758	0	0	179,749
13 HUMAN RESOURCES	71,023	33,300	36,976	49,285	352,052	(22,418)	17,595	0	0	388,718
14 HR - WORKERS' COMP	(502)	(1,996)	(197)	(3,519)	(17,960)	(204)	(545)	0	0	(17,805)
15 MAYOR'S BUDGET OFFICE	0	1,056	657	1,112	17,842	828	2,710	0	0	23,754
16 OFC CONTRACT ADMIN - PROCUREMENT	13,653	42,535	8,957	41,817	60,418	1,997	17,131	0	0	20,965
TOTAL CURRENT ALLOCATIONS	(185,682)	567,655	49,981	142,546	4,345,433	(76,041)	(285,850)	8,579	148,767	5,002,368
LESS: FIXED COSTS (& ADJUSTMENTS)	861,796	(355,624)	892,992	425,958	4,617,513	60,317	771,279	89,086	214,118	3,923,200
CARRY-FORWARD	(1,047,478)	923,279	(843,011)	(283,412)	(272,080)	(136,358)	(1,057,129)	(80,507)	(65,351)	1,079,168
PROPOSED COSTS	(1,233,160)	1,490,934	(793,030)	(140,866)	4,073,353	(212,399)	(1,342,979)	(71,928)	83,416	6,081,536

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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SUMMARY SCHEDULE

Department	STATUS OF WOMEN	TAXICAB COMM	TIS	TREASURER /TC	TRIAL COURTS	WAR MEMORIAL	WATER	ALL OTHER AGENCIES	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$102,570	\$853,047	\$513,417	\$0	\$0	\$0	\$0	\$5,201,375
2 EQUIPMENT DEPRECIATION	0	0	0	16,101	674	676	0	0	0	1,660,946
3 BOARD OF SUPERVISORS	1,561	816	25,523	11,375	45,949	5,891	9,982	0	0	2,820,489
4 CON - GEN CITY RESPONSIBILITY	43	43	1,302	821	2,476	454	2,742	0	0	168,784
5 HSS - GENERAL FUND COSTS	24,922	618	21,629	642,842	1,779,864	7,269	40,786	0	0	42,923,810
6 ADMINISTRATIVE SERVICES	6,024	3,983	130,480	0	0	0	0	0	0	4,844,949
7 ADMIN SVCS - RISK MANAGEMENT	0	0	543	68	101	0	571	0	0	25,602
8 CITY ATTORNEY	15,570	(46,027)	(44,570)	567,769	(23,925)	(40,333)	1,579,839	(168,985)	41,438	605,148
9 CIVIL SERVICE COMMISSION	294	294	8,900	5,613	16,919	3,100	18,736	0	0	724,566
10 CONTROLLER - ADM- ACCTNG OPS&S	7,434	3,491	(22,489)	(108,232)	195,460	22,433	0	0	0	8,500,682
11 CON - AUDITS	0	(633)	4,070	237,558	0	366	0	0	0	2,044,227
12 CON - PAYROLL/PERS SVCS DIV	1,608	1,787	59,321	37,701	113,102	21,263	124,359	0	0	5,269,422
13 HUMAN RESOURCES	(3,550)	4,142	129,502	74,718	249,838	27,639	252,500	0	0	10,255,203
14 HR - WORKERS' COMP	0	(311)	(2,354)	(1,467)	(69)	(1,703)	(9,373)	0	0	(326,746)
15 MAYOR'S BUDGET OFFICE	561	263	1,974	3,347	14,743	1,692	0	0	0	848,476
16 OFC CONTRACT ADMIN - PROCUREMENT	601	297	(12,413)	11,786	0	3,407	323,163	0	0	2,054,252
TOTAL CURRENT ALLOCATIONS	55,068	(31,237)	403,988	2,353,047	2,908,549	52,154	2,343,305	(168,985)	41,438	87,621,185
LESS: FIXED COSTS (& ADJUSTMENTS)	176,299	7,369	737,206	1,588,989	7,796,746	500,562	939,774	(3,448,374)	0	119,304,371
CARRY-FORWARD	(121,231)	(38,606)	(333,218)	764,058	(4,888,197)	(448,408)	1,403,531	3,279,389	0	(32,018,329)
PROPOSED COSTS	(66,163)	(69,843)	70,770	3,117,105	(1,979,648)	(396,254)	3,746,836	3,110,404	41,438	55,602,856

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 1 - BUILDING DEPRECIATION**

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes, including buildings. The City does not charge occupants rent or any other fee for housing for City Hall Building and Hall of Justice. The City-wide Full Cost Allocation Plan allocates building depreciation based on the cost of construction and subsequent improvements or renovation of buildings, similar to the methodology used in A-87 Cost Plan. Depreciation expenses for buildings that house central service agencies 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, 2007. Those buildings and the associated depreciation are the following:

- ◆ City Hall Building - \$6,780,241
- ◆ 25 Van Ness - \$261,419
- ◆ 30 Van Ness - \$649,100
- ◆ Hall of Justice - \$1,852,496
- ◆ 555 7th Street - \$174,000
- ◆ 1660 Mission Street - \$8,161
- ◆ 1200 15th Street - \$62,058
- ◆ 99 Groves - \$6,517,897

The information for 1200 15th Street and 99 Groves is presented in this plan for information purposes only. The depreciation expense has been excluded from allocation.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

A. DEPARTMENT COSTS

Dept:1 BUILDING DEPRECIATION

		Amount	General Admin	CITY HALL	25 VAN NESS AVENUE	30 VAN NESS AVENUE	15TH STREET	99 GROVES	HALL OF JUSTICE	555 - 7th STREET
Salaries	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
SUPPLY & SERVICES COST										
BLDG DEP - CITY HALL	P	5,904,100	0	5,904,100	0	0	0	0	0	0
BLDG DEP - 25 VAN NESS	P	287,931	0	0	287,931	0	0	0	0	0
BLDG DEP - 30 VAN NESS	P	649,100	0	0	0	649,100	0	0	0	0
BLDG DEP - 15TH ST	P	62,058	0	0	0	0	62,058	0	0	0
BLDG DEP - 99 GROVES	P	6,517,897	0	0	0	0	0	6,517,897	0	0
BLDG DEP - HALL OF JUSTICE	P	1,835,959	0	0	0	0	0	0	1,835,959	0
BLDG DEP - 555 7TH STREET	P	174,000	0	0	0	0	0	0	0	174,000
BLDG DEP - 1660 MISSION	P	2,977	0	0	0	0	0	0	0	0
1 SOUTH VAN NESS	P	1,457,407	0	0	0	0	0	0	0	0
1650 MISSION STREET	P	825,712	0	0	0	0	0	0	0	0
BROOKS HALL	P	1	0	0	0	0	0	0	0	0
DEPARTMENT Cost Total		17,717,142	0	5,904,100	287,931	649,100	62,058	6,517,897	1,835,959	174,000
ADJUSTMENTS										
Total		17,717,142	0	5,904,100	287,931	649,100	62,058	6,517,897	1,835,959	174,000
General Admin Distribution			0	0	0	0	0	0	0	0
					not allocated	not allocated	not allocated	not allocated		not allocated
Grand Total		\$17,717,142		\$5,904,100	\$287,931	\$649,100	\$62,058	\$6,517,897	\$1,835,959	\$174,000

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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A. DEPARTMENT COSTS

Dept:1 BUILDING DEPRECIATION

		Amount	1660 MISSION STREET	1 SOUTH VAN NESS	1650 MISSION STREET	BROOKS HALL
Salaries	S	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
		0	0	0	0	0
SUPPLY & SERVICES COST						
BLDG DEP - CITY HALL	P	5,904,100	0	0	0	0
BLDG DEP - 25 VAN NESS	P	287,931	0	0	0	0
BLDG DEP - 30 VAN NESS	P	649,100	0	0	0	0
BLDG DEP - 15TH ST	P	62,058	0	0	0	0
BLDG DEP - 99 GROVES	P	6,517,897	0	0	0	0
BLDG DEP - HALL OF JUSTICE	P	1,835,959	0	0	0	0
BLDG DEP - 555 7TH STREET	P	174,000	0	0	0	0
BLDG DEP - 1660 MISSION	P	2,977	2,977	0	0	0
1 SOUTH VAN NESS	P	1,457,407	0	1,457,407	0	0
1650 MISSION STREET	P	825,712	0	0	825,712	0
BROOKS HALL	P	1	0	0	0	1
DEPARTMENT Cost Total		17,717,142	2,977	1,457,407	825,712	1
ADJUSTMENTS						
Total		17,717,142	2,977	1,457,407	825,712	1
General Admin Distribution			0	0	0	0
			not allocated	not allocated	not allocated	
Grand Total		\$17,717,142	\$2,977	\$1,457,407	\$825,712	\$1

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Custom%)

No Indirect Costs

Dept:1 BUILDING DEPRECIATION

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CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

CITY HALL Allocations

Dept:1 BUILDING DEPRECIATION

	NET SQUARE FOOTAGE	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	26,400	13.45%	\$794,091	\$0	\$794,091	\$0	\$794,091
6 ADMINISTRATIVE SERVICES	19,770	10.07%	594,666	0	594,666	0	594,666
7 ADMIN SVCS - RISK MANAGEMENT	600	0.31%	18,048	0	18,048	0	18,048
8 CITY ATTORNEY	28,030	14.28%	843,121	0	843,121	0	843,121
16 OFC CONTRACT ADMIN - PROCUREMENT	9,600	4.89%	288,761	0	288,761	0	288,761
26 ASSESS/RECORD	26,970	13.74%	811,237	0	811,237	0	811,237
48 ELECTIONS	13,975	7.12%	420,357	0	420,357	0	420,357
61 MAYOR	27,450	13.98%	825,675	0	825,675	0	825,675
86 SHERIFF	11,720	5.97%	352,528	0	352,528	0	352,528
89 TIS	3,410	1.74%	102,570	0	102,570	0	102,570
90 TREASURER/TC	28,360	14.45%	853,047	0	853,047	0	853,047
Subtotal	196,285	100.00%	5,904,100	0	5,904,100	0	5,904,100
Direct Bills					0		0
TOTAL					5,904,100		5,904,100

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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HALL OF JUSTICE Allocations

Dept:1 BUILDING DEPRECIATION

	NET SQUARE FOOTAGE	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 ADULT PROBATION	21,338	4.18%	\$76,822	\$0	\$76,822	\$0	\$76,822
44 DPH - PUBLIC HEALTH	200	0.04%	720	0	720	0	720
47 DISTRICT ATTORNEY	32,315	6.34%	116,341	0	116,341	0	116,341
62 MEDICAL EXAMINER	16,772	3.29%	60,383	0	60,383	0	60,383
65 POLICE DEPT	171,989	33.73%	619,199	0	619,199	0	619,199
68 PUBLIC DEFENDER	286	0.06%	1,030	0	1,030	0	1,030
86 SHERIFF	124,450	24.40%	448,048	0	448,048	0	448,048
91 TRIAL COURTS	142,607	27.96%	513,417	0	513,417	0	513,417
Subtotal	509,957	100.00%	1,835,959	0	1,835,959	0	1,835,959
Direct Bills					0		0
TOTAL					1,835,959		1,835,959

CITY COUNTY OF SAN FRANCISCO
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BROOKS HALL Allocations

Dept:1 BUILDING DEPRECIATION

	NET SQUARE FOOTAGE	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 ELECTIONS	14,135	22.95%	\$0	\$0	\$0	\$0	\$0
58 JUVENILE PROB	3,715	6.03%	0	0	0	0	0
69 PUBLIC LIBRARY	43,750	71.02%	1	0	1	0	1
Subtotal	61,600	100.00%	1	0	1	0	1
Direct Bills					0		0
TOTAL					1		1

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:1 BUILDING DEPRECIATION

Department	CITY HALL	25 VAN NESS AVENUE	30 VAN NESS AVENUE	15TH STREET	99 GROVES	HALL OF JUSTICE	555 - 7th STREET	1660 MISSION STREET	1 SOUTH VAN NESS	1650 MISSION STREET
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 BOARD OF SUPERVISORS	794,091	0	0	0	0	0	0	0	0	0
6 ADMINISTRATIVE SERVICES	594,666	0	0	0	0	0	0	0	0	0
7 ADMIN SVCS - RISK MANAGEMENT	18,048	0	0	0	0	0	0	0	0	0
8 CITY ATTORNEY	843,121	0	0	0	0	0	0	0	0	0
16 OFC CONTRACT ADMIN - PROCUREMENT	288,761	0	0	0	0	0	0	0	0	0
21 ADULT PROBATION	0	0	0	0	0	76,822	0	0	0	0
26 ASSESS/RECORD	811,237	0	0	0	0	0	0	0	0	0
44 DPH - PUBLIC HEALTH	0	0	0	0	0	720	0	0	0	0
47 DISTRICT ATTORNEY	0	0	0	0	0	116,341	0	0	0	0
48 ELECTIONS	420,357	0	0	0	0	0	0	0	0	0
58 JUVENILE PROB	0	0	0	0	0	0	0	0	0	0
61 MAYOR	825,675	0	0	0	0	0	0	0	0	0
62 MEDICAL EXAMINER	0	0	0	0	0	60,383	0	0	0	0
65 POLICE DEPT	0	0	0	0	0	619,199	0	0	0	0
68 PUBLIC DEFENDER	0	0	0	0	0	1,030	0	0	0	0
69 PUBLIC LIBRARY	0	0	0	0	0	0	0	0	0	0
86 SHERIFF	352,528	0	0	0	0	448,048	0	0	0	0
89 TIS	102,570	0	0	0	0	0	0	0	0	0
90 TREASURER/TC	853,047	0	0	0	0	0	0	0	0	0
91 TRIAL COURTS	0	0	0	0	0	513,417	0	0	0	0
Total	5,904,100	0	0	0	0	1,835,959	0	0	0	0

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:1 BUILDING DEPRECIATION

Department	BROOKS HALL	Total
0 DIRECT BILLED	0	\$0
3 BOARD OF SUPERVISORS	0	794,091
6 ADMINISTRATIVE SERVICES	0	594,666
7 ADMIN SVCS - RISK MANAGEMENT	0	18,048
8 CITY ATTORNEY	0	843,121
16 OFC CONTRACT ADMIN - PROCUREMENT	0	288,761
21 ADULT PROBATION	0	76,822
26 ASSESS/RECORD	0	811,237
44 DPH - PUBLIC HEALTH	0	720
47 DISTRICT ATTORNEY	0	116,341
48 ELECTIONS	0	420,357
58 JUVENILE PROB	0	0
61 MAYOR	0	825,675
62 MEDICAL EXAMINER	0	60,383
65 POLICE DEPT	0	619,199
68 PUBLIC DEFENDER	0	1,030
69 PUBLIC LIBRARY	1	1
86 SHERIFF	0	800,576
89 TIS	0	102,570
90 TREASURER/TC	0	853,047
91 TRIAL COURTS	0	513,417
Total	1	7,740,060

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010**

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, 2007. 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.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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A. DEPARTMENT COSTS

Dept:2 EQUIPMENT DEPRECIATION

		Amount	General Admin	EQUIPMENT DEPRECIATI ON
Salaries	S	\$0	\$0	\$0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
EQPT DEPRCTN	P	1,820,651	0	1,820,651
DEPARTMENT Cost Total		1,820,651	0	1,820,651
ADJUSTMENTS				
Total		1,820,651	0	1,820,651
General Admin Distribution			0	0
Grand Total		\$1,820,651		\$1,820,651

CITY COUNTY OF SAN FRANCISCO
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B. INCOMING COSTS - (Default Spread Expense%)

No Indirect Costs

Dept:2 EQUIPMENT DEPRECIATION

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CITY COUNTY OF SAN FRANCISCO
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EQUIPMENT DEPRECIATION Allocations

Dept:2 EQUIPMENT DEPRECIATION

	DEPRECIATI ON BY DEPARTMEN	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 ADMINISTRATIVE SERVICES	104,544	5.74%	\$104,544	\$0	\$104,544	\$0	\$104,544
8 CITY ATTORNEY	4,154	0.23%	4,154	0	4,154	0	4,154
10 CONTROLLER - ADM- ACCTNG OPS&S	30,374	1.67%	30,374	0	30,374	0	30,374
13 HUMAN RESOURCES	12,677	0.70%	12,677	0	12,677	0	12,677
16 OFC CONTRACT ADMIN - PROCUREMENT	7,956	0.44%	7,956	0	7,956	0	7,956
21 ADULT PROBATION	2,816	0.15%	2,816	0	2,816	0	2,816
25 ASIAN ART MUSEUM	9,161	0.50%	9,161	0	9,161	0	9,161
26 ASSESS/RECORD	33,004	1.81%	33,004	0	33,004	0	33,004
32 CITY PLANNING	75,767	4.16%	75,767	0	75,767	0	75,767
44 DPH - PUBLIC HEALTH	97,218	5.34%	97,218	0	97,218	0	97,218
47 DISTRICT ATTORNEY	14,772	0.81%	14,772	0	14,772	0	14,772
48 ELECTIONS	7,575	0.42%	7,575	0	7,575	0	7,575
49 ECD	2,277	0.13%	2,277	0	2,277	0	2,277
53 FIRE	416,685	22.89%	416,685	0	416,685	0	416,685
55 HSS	20,417	1.12%	20,417	0	20,417	0	20,417
56 HUMAN RIGHTS	2,358	0.13%	2,358	0	2,358	0	2,358
58 JUVENILE PROB	11,954	0.66%	11,954	0	11,954	0	11,954
65 POLICE DEPT	314,192	17.26%	314,192	0	314,192	0	314,192
68 PUBLIC DEFENDER	958	0.05%	958	0	958	0	958
69 PUBLIC LIBRARY	8,953	0.49%	8,953	0	8,953	0	8,953
72 PW - ADMIN	312,723	17.18%	312,723	0	312,723	0	312,723
81 REC & PARK	254,840	14.00%	254,840	0	254,840	0	254,840
86 SHERIFF	57,825	3.18%	57,825	0	57,825	0	57,825
90 TREASURER/TC	16,101	0.88%	16,101	0	16,101	0	16,101
91 TRIAL COURTS	674	0.04%	674	0	674	0	674
92 WAR MEMORIAL	676	0.04%	676	0	676	0	676
Subtotal	1,820,651	100.00%	1,820,651	0	1,820,651	0	1,820,651
Direct Bills					0		0
TOTAL					1,820,651		1,820,651

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:2 EQUIPMENT DEPRECIATION

Department	EQUIPMENT DEPRECIATION	Total
0 DIRECT BILLED	0	\$0
6 ADMINISTRATIVE SERVICES	104,544	104,544
8 CITY ATTORNEY	4,154	4,154
10 CONTROLLER - ADM- ACCTNG OPS&S	30,374	30,374
13 HUMAN RESOURCES	12,677	12,677
16 OFC CONTRACT ADMIN - PROCUREMENT	7,956	7,956
21 ADULT PROBATION	2,816	2,816
25 ASIAN ART MUSEUM	9,161	9,161
26 ASSESS/RECORD	33,004	33,004
32 CITY PLANNING	75,767	75,767
44 DPH - PUBLIC HEALTH	97,218	97,218
47 DISTRICT ATTORNEY	14,772	14,772
48 ELECTIONS	7,575	7,575
49 ECD	2,277	2,277
53 FIRE	416,685	416,685
55 HSS	20,417	20,417
56 HUMAN RIGHTS	2,358	2,358
58 JUVENILE PROB	11,954	11,954
65 POLICE DEPT	314,192	314,192
68 PUBLIC DEFENDER	958	958
69 PUBLIC LIBRARY	8,953	8,953
72 PW - ADMIN	312,723	312,723
81 REC & PARK	254,840	254,840
86 SHERIFF	57,825	57,825
90 TREASURER/TC	16,101	16,101
91 TRIAL COURTS	674	674
92 WAR MEMORIAL	676	676
Total	1,820,651	1,820,651

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 3 – BOARD OF SUPERVISORS**

The 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 approximately 83% 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:

General Administration includes overseeing all activities of the office. This function includes the appointed department manager, the manager's secretary, the fiscal staff, and other support staff. The services include telephone answering, facilities management, mail distribution, SB 90 reporting, public information distribution, and more. This function has been distributed to the other functions of the office based upon total expenses by function.

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.

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 3 – BOARD OF SUPERVISORS (continued)**

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 less one-time costs.

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 based on the number of City/County employees per department served.

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.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

A. DEPARTMENT COSTS

Dept:3 BOARD OF SUPERVISORS

		Amount	General Admin	MANAGEMENT AUDITS	FINANCE COMMITTEE	RECORDS & INFORMATION	GENERAL GOVERNMENT
Salaries	S1	\$5,316,818	\$834,740	\$0	\$0	\$334,960	\$4,147,118
Salary % Split			15.70%	.00%	.00%	6.30%	78.00%
Benefits	S	1,496,414	234,937	0	0	94,274	1,167,203
		6,813,232	1,069,677	0	0	429,234	5,314,321
SUPPLY & SERVICES COST							
CONTRACTUAL SVCS	P	2,387,956	0	558,643	1,803,413	0	25,900
NON-PERSONAL SVCS	S	827,289	129,884	0	0	52,119	645,285
MTRLS & SUPPLIES	S	30,498	4,788	0	0	1,921	23,788
CAPITAL OUTLAY	D	6,470	0	0	0	0	0
SVCS OF OTHER DEPTS	S	207,641	32,600	0	0	13,081	161,960
EXPEND RECOVERY	D	(621,591)	0	0	0	0	0
DEPARTMENT Cost Total		2,838,263	167,272	558,643	1,803,413	67,121	856,933
ADJUSTMENTS							
CAPITAL OUTLAY	D	(6,470)	0	0	0	0	0
EXPEND RECOVERY	D	621,591	0	0	0	0	0
Total		10,266,616	1,236,949	558,643	1,803,413	496,355	6,171,254
General Admin Distribution			(1,236,949)	76,527	247,045	67,994	845,383
						not allocated	
Grand Total		\$10,266,614		\$635,170	\$2,050,458	\$564,349	\$7,016,637

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

B. INCOMING COSTS - (Default Spread Expense%)

Dept:3 BOARD OF SUPERVISORS

Department	First Incoming	Second Incoming	MANAGEMENT AUDITS	FINANCE COMMITTEE	RECORDS & INFORMATION	GENERAL GOVERNMENT
1 CITY HALL	\$794,091	\$0	\$49,128	\$158,597	\$43,651	\$542,715
Subtotal - BUILDING DEPRECIATION	794,091	0	49,128	158,597	43,651	542,715
3 FINANCE COMMITTEE	0	4,080	252	815	224	2,788
3 RECORDS & INFORMATION	0	1,044	65	209	57	714
Subtotal - BOARD OF SUPERVISORS	0	5,124	317	1,023	282	3,502
4 UNEMPLOYMENT	0	91	6	18	5	62
4 SUPPORT SERVICES	0	174	11	35	10	119
Subtotal - CON - GEN CITY RESPONSIB	0	265	16	53	15	181
5 RETIRED EMPLOYEES	0	167,650	10,372	33,483	9,216	114,579
5 CITY PLAN	0	884	55	177	49	604
5 OTHER PLANS	0	4,416	273	882	243	3,018
Subtotal - HSS - GENERAL FUND COST	0	172,950	10,700	34,542	9,507	118,201
7 RISK MANAGEMENT	0	9	1	2	0	6
Subtotal - ADMIN SVCS - RISK MANAGE	0	9	1	2	0	6
8 LEGAL SERVICES	0	35,842	2,217	7,158	1,970	24,496
Subtotal - CITY ATTORNEY	0	35,842	2,217	7,158	1,970	24,496
9 CIVIL SERVICE	0	2,082	129	416	114	1,423
Subtotal - CIVIL SERVICE COMMISSION	0	2,082	129	416	114	1,423
10 ADMIN & ACCOUNTING	0	21,434	1,326	4,281	1,178	14,649
Subtotal - CONTROLLER - ADM- ACCTN	0	21,434	1,326	4,281	1,178	14,649
11 CITY AUDITS	0	111,872	6,921	22,343	6,150	76,458
Subtotal - CON - AUDITS	0	111,872	6,921	22,343	6,150	76,458
12 PAYROLL SERVICES	0	13,176	815	2,632	724	9,005
Subtotal - CON - PAYROLL/PERS SVCS	0	13,176	815	2,632	724	9,005
13 CITY PERSONNEL	0	27,667	1,712	5,526	1,521	18,909

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

B. INCOMING COSTS - (Default Spread Expense%)

Dept:3 BOARD OF SUPERVISORS

Department	First Incoming	Second Incoming	MANAGEMENT AUDITS	FINANCE COMMITTEE	RECORDS & INFORMATION	GENERAL GOVERNMENT
Subtotal - HUMAN RESOURCES	\$0	\$27,667	\$1,712	\$5,526	\$1,521	\$18,909
14 WORKERS' COMP	0	(119)	(7)	(24)	(7)	(81)
Subtotal - HR - WORKERS' COMP	0	(119)	(7)	(24)	(7)	(81)
15 BUDGET OFFICE	0	1,688	104	337	93	1,154
Subtotal - MAYOR'S BUDGET OFFICE	0	1,688	104	337	93	1,154
16 PROCUREMENT SERVICES	0	11,621	719	2,321	639	7,942
Subtotal - OFC CONTRACT ADMIN - PR	0	11,621	719	2,321	639	7,942
Total Incoming	794,091	403,611	74,099	239,206	65,837	818,560
			%6.19	%19.97	%5.50	%68.34
C. TOTAL ALLOCATED		\$11,464,316	\$709,269	\$2,289,664	\$630,186	\$7,835,197

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

MANAGEMENT AUDITS Allocations

Dept:3 BOARD OF SUPERVISORS

	MANAGEMENT AUDIT COST, PER	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 HUMAN RESOURCES	27,549	4.93%	\$33,746	\$(27,549)	\$6,197	\$1,231	\$7,428
28 ECONOMIC WORKFORCE & DEV	24,352	4.36%	29,829	(24,352)	5,477	1,088	6,566
44 DPH - PUBLIC HEALTH	27,549	4.93%	33,746	(27,549)	6,197	1,231	7,428
47 DISTRICT ATTORNEY	642	0.11%	786	(642)	144	29	173
55 HSS	27,549	4.93%	33,746	(27,549)	6,197	1,231	7,428
57 HUMAN SERVICES	24,352	4.36%	29,829	(24,352)	5,477	1,088	6,566
61 MAYOR	38,157	6.83%	46,740	(38,157)	8,583	1,706	10,288
65 POLICE DEPT	642	0.11%	786	(642)	144	29	173
81 REC & PARK	234,229	41.93%	286,914	(234,229)	52,685	10,470	63,155
86 SHERIFF	94,895	16.99%	116,240	(94,895)	21,345	4,242	25,586
89 TIS	58,727	10.51%	71,936	(58,727)	13,209	2,625	15,834
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	558,643	100.00%	684,298	(558,643)	125,655	24,970	150,626
Direct Bills					558,643		558,643
TOTAL					684,298		709,269

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

FINANCE COMMITTEE Allocations

Dept:3 BOARD OF SUPERVISORS

	BUDGET LESS ONE- TIME COSTS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	10,566,514	0.18%	\$4,080	\$0	\$4,080	\$0	\$4,080
4 CON - GEN CITY RESPONSIBILITY	223,294,104	3.90%	86,226	0	86,226	3,152	89,378
6 ADMINISTRATIVE SERVICES	137,726,566	2.41%	53,184	0	53,184	1,944	55,128
8 CITY ATTORNEY	11,466,304	0.20%	4,428	0	4,428	162	4,590
9 CIVIL SERVICE COMMISSION	548,534	0.01%	212	0	212	8	220
10 CONTROLLER - ADM- ACCTNG OPS&S	9,912,351	0.17%	3,828	0	3,828	140	3,968
12 CON - PAYROLL/PERS SVCS DIV	5,372,192	0.09%	2,074	0	2,074	76	2,150
13 HUMAN RESOURCES	11,100,375	0.19%	4,286	0	4,286	157	4,443
17 ACADEMY OF SCIENCES	3,805,399	0.07%	1,469	0	1,469	54	1,523
21 ADULT PROBATION	12,395,559	0.22%	4,787	0	4,787	175	4,962
22 AIRPORT	544,033,315	9.51%	210,081	0	210,081	7,680	217,761
24 ARTS COMMISSION	9,395,083	0.16%	3,628	0	3,628	133	3,761
25 ASIAN ART MUSEUM	7,473,491	0.13%	2,886	0	2,886	106	2,991
26 ASSESS/RECORD	15,000,254	0.26%	5,792	0	5,792	212	6,004
27 BUILD INSPECTION	46,547,729	0.81%	17,975	0	17,975	657	18,632
28 ECONOMIC WORKFORCE & DEV	5,792,228	0.10%	2,237	0	2,237	82	2,318
29 CHILD SUPPORT	14,731,462	0.26%	5,689	0	5,689	208	5,897
30 CHILD/YOUTH/FAMILY	97,075,984	1.70%	37,486	(62,948)	(25,462)	1,370	(24,091)
31 CHILD/FAMILY/C	20,965,606	0.37%	8,096	0	8,096	296	8,392
32 CITY PLANNING	23,458,223	0.41%	9,058	0	9,058	331	9,390
38 COUNTY EDUCATION	75,883	0.00%	29	0	29	1	30
39 DPH - HEALTH HOME	10,391,366	0.18%	4,013	0	4,013	147	4,159
40 DPH - JAIL HEALTH	1,451,342	0.03%	560	0	560	20	581
41 DPH - LAGUNA HONDA	187,077,321	3.27%	72,241	0	72,241	2,641	74,882
42 DPH - MENTAL HEALTH	207,251,367	3.62%	80,031	0	80,031	2,926	82,957
43 DPH - PRIMARY CARE	55,223,010	0.97%	21,325	0	21,325	780	22,104
44 DPH - PUBLIC HEALTH	214,797,302	3.75%	82,945	0	82,945	3,032	85,977
45 DPH - SF GEN HOSP	544,140,049	9.51%	210,122	0	210,122	7,682	217,804
46 DPH - SUBSTANCE	62,270,243	1.09%	24,046	0	24,046	879	24,925
47 DISTRICT ATTORNEY	38,339,095	0.67%	14,805	0	14,805	541	15,346
48 ELECTIONS	19,172,166	0.34%	7,403	0	7,403	271	7,674
49 ECD	58,580,294	1.02%	22,621	0	22,621	827	23,448
50 ENVIRONMENT	13,730,891	0.24%	5,302	0	5,302	194	5,496
51 ETHICS COMM	3,573,415	0.06%	1,380	0	1,380	50	1,430
52 FINE ARTS MUSEUM	15,192,599	0.27%	5,867	0	5,867	214	6,081
53 FIRE	245,940,242	4.30%	94,971	0	94,971	3,472	98,443
56 HUMAN RIGHTS	1,030,141	0.02%	398	0	398	15	412
57 HUMAN SERVICES	629,984,644	11.01%	243,271	0	243,271	8,894	252,165
58 JUVENILE PROB	37,471,506	0.66%	14,470	0	14,470	529	14,999
59 LAW LIBRARY	594,586	0.01%	230	0	230	8	238
61 MAYOR	18,416,017	0.32%	7,111	0	7,111	260	7,371
64 PERMIT APPEALS	620,102	0.01%	239	0	239	9	248

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

FINANCE COMMITTEE Allocations

Dept:3 BOARD OF SUPERVISORS

	BUDGET LESS ONE- TIME COSTS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 POLICE DEPT	386,804,713	6.76%	\$149,366	\$0	\$149,366	\$5,461	\$154,827
66 PORT COMMISSION	52,339,810	0.91%	20,211	0	20,211	739	20,950
68 PUBLIC DEFENDER	23,378,872	0.41%	9,028	0	9,028	330	9,358
69 PUBLIC LIBRARY	72,982,044	1.28%	28,182	0	28,182	1,030	29,213
70 MTA - MUNI	667,443,024	11.67%	257,736	0	257,736	9,422	267,158
71 PUC	459,979,419	8.04%	177,623	0	177,623	6,494	184,117
74 PW - BLDG REPAIR	3,301,633	0.06%	1,275	0	1,275	47	1,322
76 PW - STREET ENV	36,930,941	0.65%	14,261	0	14,261	521	14,782
78 PW - STREET SEWER	6,612,315	0.12%	2,553	0	2,553	93	2,647
79 PW - ST USE & MAP	4,109,324	0.07%	1,587	0	1,587	58	1,645
80 PW - URBAN FOREST	6,961,391	0.12%	2,688	0	2,688	98	2,786
81 REC & PARK	111,672,980	1.95%	43,123	0	43,123	1,576	44,699
82 RENT ARB BOARD	5,184,170	0.09%	2,002	0	2,002	73	2,075
83 RETIREMENT	16,961,746	0.30%	6,550	0	6,550	239	6,789
86 SHERIFF	148,677,965	2.60%	57,413	0	57,413	2,099	59,512
87 STATUS OF WOMEN	3,509,665	0.06%	1,355	0	1,355	50	1,405
88 TAXICAB COMM	1,648,281	0.03%	636	0	636	23	660
89 TIS	12,357,842	0.22%	4,772	0	4,772	174	4,946
90 TREASURER/TC	20,948,016	0.37%	8,089	0	8,089	296	8,385
91 TRIAL COURTS	92,274,726	1.61%	35,632	0	35,632	1,303	36,935
92 WAR MEMORIAL	10,590,164	0.19%	4,089	0	4,089	150	4,239
Subtotal	5,720,653,895	100.00%	2,209,054	(62,948)	2,146,106	80,610	2,226,716
Direct Bills					62,948		62,948
TOTAL					2,209,054		2,289,664

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

RECORDS & INFORMATION Allocations

Dept:3 BOARD OF SUPERVISORS

	AVG EMPLOYMEN T STATS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	76	0.17%	\$1,044	\$0	\$1,044	\$0	\$1,044
6 ADMINISTRATIVE SERVICES	304	0.69%	4,176	0	4,176	153	4,329
7 ADMIN SVCS - RISK MANAGEMENT	3	0.01%	41	0	41	2	43
8 CITY ATTORNEY	319	0.72%	4,382	0	4,382	160	4,543
9 CIVIL SERVICE COMMISSION	10	0.02%	137	0	137	5	142
10 CONTROLLER - ADM- ACCTNG OPS&S	79	0.18%	1,085	0	1,085	40	1,125
11 CON - AUDITS	56	0.13%	769	0	769	28	797
12 CON - PAYROLL/PERS SVCS DIV	28	0.06%	385	0	385	14	399
13 HUMAN RESOURCES	193	0.44%	2,651	0	2,651	97	2,748
16 OFC CONTRACT ADMIN - PROCUREMENT	34	0.08%	467	0	467	17	484
17 ACADEMY OF SCIENCES	12	0.03%	165	0	165	6	171
18 ADM - REAL ESTATE	27	0.06%	371	0	371	14	384
19 ADM - CENTRAL SHOPS	114	0.26%	1,566	0	1,566	57	1,623
21 ADULT PROBATION	100	0.23%	1,374	0	1,374	50	1,424
22 AIRPORT	1,345	3.04%	18,478	0	18,478	675	19,153
23 ANIMAL CARE/CONTROL	41	0.09%	563	0	563	21	584
24 ARTS COMMISSION	30	0.07%	412	0	412	15	427
25 ASIAN ART MUSEUM	70	0.16%	962	0	962	35	997
26 ASSESS/RECORD	119	0.27%	1,635	0	1,635	60	1,695
27 BUILD INSPECTION	280	0.63%	3,847	0	3,847	141	3,987
28 ECONOMIC WORKFORCE & DEV	38	0.09%	522	0	522	19	541
29 CHILD SUPPORT	125	0.28%	1,717	0	1,717	63	1,780
30 CHILD/YOUTH/FAMILY	39	0.09%	536	0	536	20	555
31 CHILD/FAMILY/C	15	0.03%	206	0	206	8	214
32 CITY PLANNING	167	0.38%	2,294	0	2,294	84	2,378
33 CLEAN WATER	436	0.99%	5,990	0	5,990	219	6,209
34 COMMUNITY COLLEGE	3,362	7.60%	46,187	0	46,187	1,688	47,875
35 CONVENTION FACILITY	1	0.00%	14	0	14	1	14
38 COUNTY EDUCATION	9,058	20.47%	124,438	0	124,438	4,549	128,987
39 DPH - HEALTH HOME	106	0.24%	1,456	0	1,456	53	1,509
40 DPH - JAIL HEALTH	172	0.39%	2,363	0	2,363	86	2,449
41 DPH - LAGUNA HONDA	1,739	3.93%	23,890	0	23,890	873	24,764
42 DPH - MENTAL HEALTH	673	1.52%	9,246	0	9,246	338	9,584
43 DPH - PRIMARY CARE	533	1.20%	7,322	0	7,322	268	7,590
44 DPH - PUBLIC HEALTH	937	2.12%	12,872	0	12,872	471	13,343
45 DPH - SF GEN HOSP	3,278	7.41%	45,033	0	45,033	1,646	46,679
46 DPH - SUBSTANCE	52	0.12%	714	0	714	26	740
47 DISTRICT ATTORNEY	266	0.60%	3,654	0	3,654	134	3,788
48 ELECTIONS	153	0.35%	2,102	0	2,102	77	2,179
49 ECD	223	0.50%	3,064	0	3,064	112	3,176
50 ENVIRONMENT	66	0.15%	907	0	907	33	940
51 ETHICS COMM	22	0.05%	302	0	302	11	313

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

RECORDS & INFORMATION Allocations

Dept:3 BOARD OF SUPERVISORS

	AVG EMPLOYMEN T STATS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 FINE ARTS MUSEUM	174	0.39%	\$2,390	\$0	\$2,390	\$87	\$2,478
53 FIRE	1,646	3.72%	22,613	0	22,613	827	23,439
54 HETCH-HETCHY	250	0.56%	3,434	0	3,434	126	3,560
55 HSS	37	0.08%	508	0	508	19	527
56 HUMAN RIGHTS	40	0.09%	550	0	550	20	570
57 HUMAN SERVICES	1,951	4.41%	26,803	0	26,803	980	27,782
58 JUVENILE PROB	279	0.63%	3,833	0	3,833	140	3,973
59 LAW LIBRARY	3	0.01%	41	0	41	2	43
61 MAYOR	123	0.28%	1,690	0	1,690	62	1,752
62 MEDICAL EXAMINER	32	0.07%	440	0	440	16	456
63 MTA - PARKING & TRAFFIC	692	1.56%	9,507	0	9,507	347	9,854
64 PERMIT APPEALS	10	0.02%	137	0	137	5	142
65 POLICE DEPT	2,754	6.22%	37,834	0	37,834	1,383	39,217
66 PORT COMMISSION	231	0.52%	3,173	0	3,173	116	3,289
68 PUBLIC DEFENDER	169	0.38%	2,322	0	2,322	85	2,407
69 PUBLIC LIBRARY	857	1.94%	11,773	0	11,773	430	12,204
70 MTA - MUNI	4,030	9.11%	55,364	0	55,364	2,024	57,388
71 PUC	684	1.55%	9,397	0	9,397	343	9,740
72 PW - ADMIN	81	0.18%	1,113	0	1,113	41	1,153
73 PW - ARCHITECT	86	0.19%	1,181	0	1,181	43	1,225
74 PW - BLDG REPAIR	232	0.52%	3,187	0	3,187	117	3,304
75 PW - CONSTRUCTION	153	0.35%	2,102	0	2,102	77	2,179
76 PW - STREET ENV	324	0.73%	4,451	0	4,451	163	4,614
77 PW - ENGINEER	184	0.42%	2,528	0	2,528	92	2,620
78 PW - STREET SEWER	93	0.21%	1,278	0	1,278	47	1,324
79 PW - ST USE & MAP	94	0.21%	1,291	0	1,291	47	1,339
80 PW - URBAN FOREST	135	0.31%	1,855	0	1,855	68	1,922
81 REC & PARK	1,082	2.44%	14,864	0	14,864	543	15,408
82 RENT ARB BOARD	36	0.08%	495	0	495	18	513
83 RETIREMENT	77	0.17%	1,058	0	1,058	39	1,096
86 SHERIFF	1,002	2.26%	13,765	0	13,765	503	14,269
87 STATUS OF WOMEN	11	0.02%	151	0	151	6	157
88 TAXICAB COMM	11	0.02%	151	0	151	6	157
89 TIS	333	0.75%	4,575	0	4,575	167	4,742
90 TREASURER/TC	210	0.47%	2,885	0	2,885	105	2,990
91 TRIAL COURTS	633	1.43%	8,696	0	8,696	318	9,014
92 WAR MEMORIAL	116	0.26%	1,594	0	1,594	58	1,652
93 WATER	701	1.58%	9,630	0	9,630	352	9,982
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

RECORDS & INFORMATION Allocations

Dept:3 BOARD OF SUPERVISORS

	AVG EMPLOYMEN T STATS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	44,257	100.00%	608,000	0	608,000	22,186	630,186
Direct Bills					0		0
TOTAL					608,000		630,186

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:3 BOARD OF SUPERVISORS

Department	MANAGEMENT AUDITS	FINANCE COMMITTEE	RECORDS & INFORMATION	GENERAL GOVERNMENT	Total
0 DIRECT BILLED	558,643	\$62,948	\$0	\$0	\$621,591
3 BOARD OF SUPERVISORS	0	4,080	1,044	0	5,124
4 CON - GEN CITY RESPONSIBILITY	0	89,378	0	0	89,378
6 ADMINISTRATIVE SERVICES	0	55,128	4,329	0	59,457
7 ADMIN SVCS - RISK MANAGEMENT	0	0	43	0	43
8 CITY ATTORNEY	0	4,590	4,543	0	9,132
9 CIVIL SERVICE COMMISSION	0	220	142	0	362
10 CONTROLLER - ADM- ACCTNG OPS&S	0	3,968	1,125	0	5,093
11 CON - AUDITS	0	0	797	0	797
12 CON - PAYROLL/PERS SVCS DIV	0	2,150	399	0	2,549
13 HUMAN RESOURCES	7,428	4,443	2,748	0	14,619
16 OFC CONTRACT ADMIN - PROCUREMENT	0	0	484	0	484
17 ACADEMY OF SCIENCES	0	1,523	171	0	1,694
18 ADM - REAL ESTATE	0	0	384	0	384
19 ADM - CENTRAL SHOPS	0	0	1,623	0	1,623
21 ADULT PROBATION	0	4,962	1,424	0	6,386
22 AIRPORT	0	217,761	19,153	0	236,914
23 ANIMAL CARE/CONTROL	0	0	584	0	584
24 ARTS COMMISSION	0	3,761	427	0	4,188
25 ASIAN ART MUSEUM	0	2,991	997	0	3,988
26 ASSESS/RECORD	0	6,004	1,695	0	7,699
27 BUILD INSPECTION	0	18,632	3,987	0	22,619
28 ECONOMIC WORKFORCE & DEV	6,566	2,318	541	0	9,426
29 CHILD SUPPORT	0	5,897	1,780	0	7,677
30 CHILD/YOUTH/FAMILY	0	(24,091)	555	0	(23,536)
31 CHILD/FAMILY/C	0	8,392	214	0	8,606
32 CITY PLANNING	0	9,390	2,378	0	11,768
33 CLEAN WATER	0	0	6,209	0	6,209
34 COMMUNITY COLLEGE	0	0	47,875	0	47,875
35 CONVENTION FACILITY	0	0	14	0	14
38 COUNTY EDUCATION	0	30	128,987	0	129,017
39 DPH - HEALTH HOME	0	4,159	1,509	0	5,669
40 DPH - JAIL HEALTH	0	581	2,449	0	3,030
41 DPH - LAGUNA HONDA	0	74,882	24,764	0	99,645
42 DPH - MENTAL HEALTH	0	82,957	9,584	0	92,540
43 DPH - PRIMARY CARE	0	22,104	7,590	0	29,694
44 DPH - PUBLIC HEALTH	7,428	85,977	13,343	0	106,748
45 DPH - SF GEN HOSP	0	217,804	46,679	0	264,483
46 DPH - SUBSTANCE	0	24,925	740	0	25,665
47 DISTRICT ATTORNEY	173	15,346	3,788	0	19,307
48 ELECTIONS	0	7,674	2,179	0	9,853

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:3 BOARD OF SUPERVISORS

Department	MANAGEMENT NT AUDITS	FINANCE COMMITTEE	RECORDS & INFORMATION	GENERAL GOVERNMENT	Total
49 ECD	0	\$23,448	\$3,176	\$0	\$26,624
50 ENVIRONMENT	0	5,496	940	0	6,436
51 ETHICS COMM	0	1,430	313	0	1,744
52 FINE ARTS MUSEUM	0	6,081	2,478	0	8,559
53 FIRE	0	98,443	23,439	0	121,882
54 HETCH-HETCHY	0	0	3,560	0	3,560
55 HSS	7,428	0	527	0	7,955
56 HUMAN RIGHTS	0	412	570	0	982
57 HUMAN SERVICES	6,566	252,165	27,782	0	286,513
58 JUVENILE PROB	0	14,999	3,973	0	18,972
59 LAW LIBRARY	0	238	43	0	281
61 MAYOR	10,288	7,371	1,752	0	19,411
62 MEDICAL EXAMINER	0	0	456	0	456
63 MTA - PARKING & TRAFFIC	0	0	9,854	0	9,854
64 PERMIT APPEALS	0	248	142	0	391
65 POLICE DEPT	173	154,827	39,217	0	194,217
66 PORT COMMISSION	0	20,950	3,289	0	24,240
68 PUBLIC DEFENDER	0	9,358	2,407	0	11,764
69 PUBLIC LIBRARY	0	29,213	12,204	0	41,416
70 MTA - MUNI	0	267,158	57,388	0	324,546
71 PUC	0	184,117	9,740	0	193,857
72 PW - ADMIN	0	0	1,153	0	1,153
73 PW - ARCHITECT	0	0	1,225	0	1,225
74 PW - BLDG REPAIR	0	1,322	3,304	0	4,625
75 PW - CONSTRUCTION	0	0	2,179	0	2,179
76 PW - STREET ENV	0	14,782	4,614	0	19,396
77 PW - ENGINEER	0	0	2,620	0	2,620
78 PW - STREET SEWER	0	2,647	1,324	0	3,971
79 PW - ST USE & MAP	0	1,645	1,339	0	2,983
80 PW - URBAN FOREST	0	2,786	1,922	0	4,709
81 REC & PARK	63,155	44,699	15,408	0	123,262
82 RENT ARB BOARD	0	2,075	513	0	2,588
83 RETIREMENT	0	6,789	1,096	0	7,886
86 SHERIFF	25,586	59,512	14,269	0	99,366
87 STATUS OF WOMEN	0	1,405	157	0	1,561
88 TAXICAB COMM	0	660	157	0	816
89 TIS	15,834	4,946	4,742	0	25,523
90 TREASURER/TC	0	8,385	2,990	0	11,375
91 TRIAL COURTS	0	36,935	9,014	0	45,949
92 WAR MEMORIAL	0	4,239	1,652	0	5,891
93 WATER	0	0	9,982	0	9,982

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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9/11/2009

ALLOCATION SUMMARY

Dept:3 BOARD OF SUPERVISORS

Department	MANAGEMENT AUDITS	FINANCE COMMITTEE	RECORDS & INFORMATION	GENERAL GOVERNMENT	Total
999 2nd Allocation Orphans	(0)	\$0	\$0	\$0	\$(0)
Total	709,269	2,289,664	630,186	0	3,629,119

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 4 – CONTROLLER – GENERAL CITY RESPONSIBILITIES**

This schedule allocates costs that are general in nature, not readily identifiable with any particular department, and benefit a variety of City/County departments. The costs include administration of unemployment insurance expense, certain support services and other expenses that are general government in nature. Three functions have been identified:

Unemployment Insurance is the expense of administering the unemployment compensation program which is managed by a third-party provider. The allocation basis is the average number of employees by benefiting department.

Support Services is the general expense of providing some mandatory fringe benefits to City/County employees. The benefits include retirement, social security, and some insurance coverage. The allocation basis is the average number of employees by benefiting department.

All other costs associated 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.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

A. DEPARTMENT COSTS

Dept:4 CON - GEN CITY RESPONSIBILITY

		Amount	General Admin	UNEMPLOY MENT	SUPPORT SERVICES	GENERAL GOVERNME NT
Salaries	S1	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%
Benefits	P	45,444,379	0	52,839	0	45,391,540
		45,444,379	0	52,839	0	45,391,540
SUPPLY & SERVICES COST						
NON-PERSONAL SVCS	P	15,233,596	0	0	101,180	15,132,416
OTHER SUPPRT&CAR	S	1,401,466	0	0	0	1,401,466
CAPITAL OUTLAY	D	1,569,974	0	0	0	0
OTHER EXPENSES	S	324,959	0	0	0	324,959
SVCS OF OTHER DEPT	S	4,877,828	0	0	0	4,877,828
FINES/FORFEIT	S	0	0	0	0	0
CHGS FOR SVC	S	(500)	0	0	0	(500)
ALLOCATED CHGS	P	0	0	0	0	0
EXPEND RECOVERY	D	0	0	0	0	0
OTHER REVENUES	D	(21,589,645)	0	0	0	0
INTERGOVT REV	D	(3,301,628)	0	0	0	0
TRANSFERS	D	(138,901,478)	0	0	0	0
OPERATING TRFS	D	684,747,979	0	0	0	0
DEPARTMENT Cost Total		544,362,551	0	0	101,180	21,736,169
ADJUSTMENTS						
CAPITAL OUTLAY	D	(1,569,974)	0	0	0	0
EXPEND RECOVERY	D	0	0	0	0	0
OTHER REVENUES	D	21,589,645	0	0	0	0
INTERGOVT REV	D	3,301,628	0	0	0	0
TRANSFERS	D	138,901,478	0	0	0	0
OPERATING TRFS	D	(684,747,979)	0	0	0	0
Total		67,281,728	0	52,839	101,180	67,127,709
General Admin Distribution			0	0	0	0
Grand Total		\$67,281,728		\$52,839	\$101,180	not allocated \$67,127,709

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Expense%)

Dept:4 CON - GEN CITY RESPONSIBILITY

Department	First Incoming	Second Incoming	UNEMPLOYMENT	SUPPORT SERVICES	GENERAL GOVERNMENT
3 FINANCE COMMITTEE	\$86,226	\$0	\$68	\$130	\$86,029
Subtotal - BOARD OF SUPERVISORS	86,226	0	68	130	86,029
8 GENERAL CITY RESPONSIBILITY	0	9,967,350	7,828	14,989	9,944,533
Subtotal - CITY ATTORNEY	0	9,967,350	7,828	14,989	9,944,533
10 ADMIN & ACCOUNTING	0	452,944	356	681	451,907
Subtotal - CONTROLLER - ADM- ACCTN	0	452,944	356	681	451,907
11 CITY AUDITS	0	(2,227,316)	(1,749)	(3,349)	(2,222,217)
Subtotal - CON - AUDITS	0	(2,227,316)	(1,749)	(3,349)	(2,222,217)
15 BUDGET OFFICE	0	35,675	28	54	35,593
Subtotal - MAYOR'S BUDGET OFFICE	0	35,675	28	54	35,593
3 FINANCE COMMITTEE	0	3,152	2	5	3,145
Subtotal - BOARD OF SUPERVISORS	0	3,152	2	5	3,145
Total Incoming	86,226	8,231,805	6,532	12,509	8,298,990
			%0.08	%0.15	%99.77
C. TOTAL ALLOCATED		\$75,599,759	\$59,371	\$113,689	\$75,426,699

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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9/11/2009

UNEMPLOYMENT Allocations

Dept:4 CON - GEN CITY RESPONSIBILITY

	AVG EMPLOYMEN T STATS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	76	0.17%	\$91	\$0	\$91	\$0	\$91
6 ADMINISTRATIVE SERVICES	304	0.69%	363	0	363	44	408
7 ADMIN SVCS - RISK MANAGEMENT	3	0.01%	4	0	4	0	4
8 CITY ATTORNEY	319	0.72%	381	0	381	47	428
9 CIVIL SERVICE COMMISSION	10	0.02%	12	0	12	1	13
10 CONTROLLER - ADM- ACCTNG OPS&S	79	0.18%	94	0	94	12	106
11 CON - AUDITS	56	0.13%	67	0	67	8	75
12 CON - PAYROLL/PERS SVCS DIV	28	0.06%	33	0	33	4	38
13 HUMAN RESOURCES	193	0.44%	231	0	231	28	259
16 OFC CONTRACT ADMIN - PROCUREMENT	34	0.08%	41	0	41	5	46
17 ACADEMY OF SCIENCES	12	0.03%	14	0	14	2	16
18 ADM - REAL ESTATE	27	0.06%	32	0	32	4	36
19 ADM - CENTRAL SHOPS	114	0.26%	136	0	136	17	153
21 ADULT PROBATION	100	0.23%	120	0	120	15	134
22 AIRPORT	1,345	3.04%	1,608	0	1,608	197	1,805
23 ANIMAL CARE/CONTROL	41	0.09%	49	0	49	6	55
24 ARTS COMMISSION	30	0.07%	36	0	36	4	40
25 ASIAN ART MUSEUM	70	0.16%	84	0	84	10	94
26 ASSESS/RECORD	119	0.27%	142	0	142	17	160
27 BUILD INSPECTION	280	0.63%	335	0	335	41	376
28 ECONOMIC WORKFORCE & DEV	38	0.09%	45	0	45	6	51
29 CHILD SUPPORT	125	0.28%	149	0	149	18	168
30 CHILD/YOUTH/FAMILY	39	0.09%	47	0	47	6	52
31 CHILD/FAMILY/C	15	0.03%	18	0	18	2	20
32 CITY PLANNING	167	0.38%	200	0	200	24	224
33 CLEAN WATER	436	0.99%	521	0	521	64	585
34 COMMUNITY COLLEGE	3,362	7.60%	4,019	0	4,019	492	4,511
35 CONVENTION FACILITY	1	0.00%	1	0	1	0	1
38 COUNTY EDUCATION	9,058	20.47%	10,828	0	10,828	1,325	12,154
39 DPH - HEALTH HOME	106	0.24%	127	0	127	16	142
40 DPH - JAIL HEALTH	172	0.39%	206	0	206	25	231
41 DPH - LAGUNA HONDA	1,739	3.93%	2,079	0	2,079	254	2,333
42 DPH - MENTAL HEALTH	673	1.52%	805	0	805	98	903
43 DPH - PRIMARY CARE	533	1.20%	637	0	637	78	715
44 DPH - PUBLIC HEALTH	937	2.12%	1,120	0	1,120	137	1,257
45 DPH - SF GEN HOSP	3,278	7.41%	3,919	0	3,919	480	4,398
46 DPH - SUBSTANCE	52	0.12%	62	0	62	8	70
47 DISTRICT ATTORNEY	266	0.60%	318	0	318	39	357
48 ELECTIONS	153	0.35%	183	0	183	22	205
49 ECD	223	0.50%	267	0	267	33	299
50 ENVIRONMENT	66	0.15%	79	0	79	10	89
51 ETHICS COMM	22	0.05%	26	0	26	3	30

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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9/11/2009

UNEMPLOYMENT Allocations

Dept:4 CON - GEN CITY RESPONSIBILITY

	AVG EMPLOYMEN T STATS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 FINE ARTS MUSEUM	174	0.39%	\$208	\$0	\$208	\$25	\$233
53 FIRE	1,646	3.72%	1,968	0	1,968	241	2,209
54 HETCH-HETCHY	250	0.56%	299	0	299	37	335
55 HSS	37	0.08%	44	0	44	5	50
56 HUMAN RIGHTS	40	0.09%	48	0	48	6	54
57 HUMAN SERVICES	1,951	4.41%	2,332	0	2,332	285	2,618
58 JUVENILE PROB	279	0.63%	334	0	334	41	374
59 LAW LIBRARY	3	0.01%	4	0	4	0	4
61 MAYOR	123	0.28%	147	0	147	18	165
62 MEDICAL EXAMINER	32	0.07%	38	0	38	5	43
63 MTA - PARKING & TRAFFIC	692	1.56%	827	0	827	101	929
64 PERMIT APPEALS	10	0.02%	12	0	12	1	13
65 POLICE DEPT	2,754	6.22%	3,292	0	3,292	403	3,695
66 PORT COMMISSION	231	0.52%	276	0	276	34	310
68 PUBLIC DEFENDER	169	0.38%	202	0	202	25	227
69 PUBLIC LIBRARY	857	1.94%	1,024	0	1,024	125	1,150
70 MTA - MUNI	4,030	9.11%	4,818	0	4,818	590	5,407
71 PUC	684	1.55%	818	0	818	100	918
72 PW - ADMIN	81	0.18%	97	0	97	12	109
73 PW - ARCHITECT	86	0.19%	103	0	103	13	115
74 PW - BLDG REPAIR	232	0.52%	277	0	277	34	311
75 PW - CONSTRUCTION	153	0.35%	183	0	183	22	205
76 PW - STREET ENV	324	0.73%	387	0	387	47	435
77 PW - ENGINEER	184	0.42%	220	0	220	27	247
78 PW - STREET SEWER	93	0.21%	111	0	111	14	125
79 PW - ST USE & MAP	94	0.21%	112	0	112	14	126
80 PW - URBAN FOREST	135	0.31%	161	0	161	20	181
81 REC & PARK	1,082	2.44%	1,293	0	1,293	158	1,452
82 RENT ARB BOARD	36	0.08%	43	0	43	5	48
83 RETIREMENT	77	0.17%	92	0	92	11	103
86 SHERIFF	1,002	2.26%	1,198	0	1,198	147	1,344
87 STATUS OF WOMEN	11	0.02%	13	0	13	2	15
88 TAXICAB COMM	11	0.02%	13	0	13	2	15
89 TIS	333	0.75%	398	0	398	49	447
90 TREASURER/TC	210	0.47%	251	0	251	31	282
91 TRIAL COURTS	633	1.43%	757	0	757	93	849
92 WAR MEMORIAL	116	0.26%	139	0	139	17	156
93 WATER	701	1.58%	838	0	838	103	941
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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UNEMPLOYMENT Allocations

Dept:4 CON - GEN CITY RESPONSIBILITY

	AVG EMPLOYMEN T STATS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	44,257	100.00%	52,907	0	52,907	6,465	59,371
Direct Bills					0		0
TOTAL					52,907		59,371

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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SUPPORT SERVICES Allocations

Dept:4 CON - GEN CITY RESPONSIBILITY

	AVG EMPLOYMEN T STATS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	76	0.17%	\$174	\$0	\$174	\$0	\$174
6 ADMINISTRATIVE SERVICES	304	0.69%	696	0	696	85	781
7 ADMIN SVCS - RISK MANAGEMENT	3	0.01%	7	0	7	1	8
8 CITY ATTORNEY	319	0.72%	730	0	730	89	820
9 CIVIL SERVICE COMMISSION	10	0.02%	23	0	23	3	26
10 CONTROLLER - ADM- ACCTNG OPS&S	79	0.18%	181	0	181	22	203
11 CON - AUDITS	56	0.13%	128	0	128	16	144
12 CON - PAYROLL/PERS SVCS DIV	28	0.06%	64	0	64	8	72
13 HUMAN RESOURCES	193	0.44%	442	0	442	54	496
16 OFC CONTRACT ADMIN - PROCUREMENT	34	0.08%	78	0	78	10	87
17 ACADEMY OF SCIENCES	12	0.03%	27	0	27	3	31
18 ADM - REAL ESTATE	27	0.06%	62	0	62	8	69
19 ADM - CENTRAL SHOPS	114	0.26%	261	0	261	32	293
21 ADULT PROBATION	100	0.23%	229	0	229	28	257
22 AIRPORT	1,345	3.04%	3,079	0	3,079	377	3,456
23 ANIMAL CARE/CONTROL	41	0.09%	94	0	94	11	105
24 ARTS COMMISSION	30	0.07%	69	0	69	8	77
25 ASIAN ART MUSEUM	70	0.16%	160	0	160	20	180
26 ASSESS/RECORD	119	0.27%	272	0	272	33	306
27 BUILD INSPECTION	280	0.63%	641	0	641	78	719
28 ECONOMIC WORKFORCE & DEV	38	0.09%	87	0	87	11	98
29 CHILD SUPPORT	125	0.28%	286	0	286	35	321
30 CHILD/YOUTH/FAMILY	39	0.09%	89	0	89	11	100
31 CHILD/FAMILY/C	15	0.03%	34	0	34	4	39
32 CITY PLANNING	167	0.38%	382	0	382	47	429
33 CLEAN WATER	436	0.99%	998	0	998	122	1,120
34 COMMUNITY COLLEGE	3,362	7.60%	7,696	0	7,696	942	8,638
35 CONVENTION FACILITY	1	0.00%	2	0	2	0	3
38 COUNTY EDUCATION	9,058	20.47%	20,735	0	20,735	2,538	23,273
39 DPH - HEALTH HOME	106	0.24%	243	0	243	30	272
40 DPH - JAIL HEALTH	172	0.39%	394	0	394	48	442
41 DPH - LAGUNA HONDA	1,739	3.93%	3,981	0	3,981	487	4,468
42 DPH - MENTAL HEALTH	673	1.52%	1,541	0	1,541	189	1,729
43 DPH - PRIMARY CARE	533	1.20%	1,220	0	1,220	149	1,369
44 DPH - PUBLIC HEALTH	937	2.12%	2,145	0	2,145	263	2,407
45 DPH - SF GEN HOSP	3,278	7.41%	7,504	0	7,504	918	8,422
46 DPH - SUBSTANCE	52	0.12%	119	0	119	15	134
47 DISTRICT ATTORNEY	266	0.60%	609	0	609	75	683
48 ELECTIONS	153	0.35%	350	0	350	43	393
49 ECD	223	0.50%	510	0	510	62	573
50 ENVIRONMENT	66	0.15%	151	0	151	18	170
51 ETHICS COMM	22	0.05%	50	0	50	6	57

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SUPPORT SERVICES Allocations

Dept:4 CON - GEN CITY RESPONSIBILITY

	AVG EMPLOYMEN T STATS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 FINE ARTS MUSEUM	174	0.39%	\$398	\$0	\$398	\$49	\$447
53 FIRE	1,646	3.72%	3,768	0	3,768	461	4,229
54 HETCH-HETCHY	250	0.56%	572	0	572	70	642
55 HSS	37	0.08%	85	0	85	10	95
56 HUMAN RIGHTS	40	0.09%	92	0	92	11	103
57 HUMAN SERVICES	1,951	4.41%	4,466	0	4,466	547	5,013
58 JUVENILE PROB	279	0.63%	639	0	639	78	717
59 LAW LIBRARY	3	0.01%	7	0	7	1	8
61 MAYOR	123	0.28%	282	0	282	34	316
62 MEDICAL EXAMINER	32	0.07%	73	0	73	9	82
63 MTA - PARKING & TRAFFIC	692	1.56%	1,584	0	1,584	194	1,778
64 PERMIT APPEALS	10	0.02%	23	0	23	3	26
65 POLICE DEPT	2,754	6.22%	6,304	0	6,304	772	7,076
66 PORT COMMISSION	231	0.52%	529	0	529	65	594
68 PUBLIC DEFENDER	169	0.38%	387	0	387	47	434
69 PUBLIC LIBRARY	857	1.94%	1,962	0	1,962	240	2,202
70 MTA - MUNI	4,030	9.11%	9,225	0	9,225	1,129	10,354
71 PUC	684	1.55%	1,566	0	1,566	192	1,757
72 PW - ADMIN	81	0.18%	185	0	185	23	208
73 PW - ARCHITECT	86	0.19%	197	0	197	24	221
74 PW - BLDG REPAIR	232	0.52%	531	0	531	65	596
75 PW - CONSTRUCTION	153	0.35%	350	0	350	43	393
76 PW - STREET ENV	324	0.73%	742	0	742	91	832
77 PW - ENGINEER	184	0.42%	421	0	421	52	473
78 PW - STREET SEWER	93	0.21%	213	0	213	26	239
79 PW - ST USE & MAP	94	0.21%	215	0	215	26	242
80 PW - URBAN FOREST	135	0.31%	309	0	309	38	347
81 REC & PARK	1,082	2.44%	2,477	0	2,477	303	2,780
82 RENT ARB BOARD	36	0.08%	82	0	82	10	92
83 RETIREMENT	77	0.17%	176	0	176	22	198
86 SHERIFF	1,002	2.26%	2,294	0	2,294	281	2,574
87 STATUS OF WOMEN	11	0.02%	25	0	25	3	28
88 TAXICAB COMM	11	0.02%	25	0	25	3	28
89 TIS	333	0.75%	762	0	762	93	856
90 TREASURER/TC	210	0.47%	481	0	481	59	540
91 TRIAL COURTS	633	1.43%	1,449	0	1,449	177	1,626
92 WAR MEMORIAL	116	0.26%	266	0	266	33	298
93 WATER	701	1.58%	1,605	0	1,605	196	1,801
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

CITY COUNTY OF SAN FRANCISCO
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SUPPORT SERVICES Allocations

Dept:4 CON - GEN CITY RESPONSIBILITY

	AVG EMPLOYMEN T STATS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	44,257	100.00%	101,310	0	101,310	12,379	113,689
Direct Bills					0		0
TOTAL					101,310		113,689

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ALLOCATION SUMMARY

Dept:4 CON - GEN CITY RESPONSIBILITY

Department	UNEMPLOY MENT	SUPPORT SERVICES	GENERAL GOVERNME NT	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
3 BOARD OF SUPERVISORS	91	174	0	265
6 ADMINISTRATIVE SERVICES	408	781	0	1,189
7 ADMIN SVCS - RISK MANAGEMENT	4	8	0	12
8 CITY ATTORNEY	428	820	0	1,248
9 CIVIL SERVICE COMMISSION	13	26	0	39
10 CONTROLLER - ADM- ACCTNG OPS&S	106	203	0	309
11 CON - AUDITS	75	144	0	219
12 CON - PAYROLL/PERS SVCS DIV	38	72	0	110
13 HUMAN RESOURCES	259	496	0	755
16 OFC CONTRACT ADMIN - PROCUREMENT	46	87	0	133
17 ACADEMY OF SCIENCES	16	31	0	47
18 ADM - REAL ESTATE	36	69	0	106
19 ADM - CENTRAL SHOPS	153	293	0	446
21 ADULT PROBATION	134	257	0	391
22 AIRPORT	1,805	3,456	0	5,260
23 ANIMAL CARE/CONTROL	55	105	0	160
24 ARTS COMMISSION	40	77	0	117
25 ASIAN ART MUSEUM	94	180	0	274
26 ASSESS/RECORD	160	306	0	465
27 BUILD INSPECTION	376	719	0	1,095
28 ECONOMIC WORKFORCE & DEV	51	98	0	149
29 CHILD SUPPORT	168	321	0	489
30 CHILD/YOUTH/FAMILY	52	100	0	153
31 CHILD/FAMILY/C	20	39	0	59
32 CITY PLANNING	224	429	0	653
33 CLEAN WATER	585	1,120	0	1,705
34 COMMUNITY COLLEGE	4,511	8,638	0	13,149
35 CONVENTION FACILITY	1	3	0	4
38 COUNTY EDUCATION	12,154	23,273	0	35,427
39 DPH - HEALTH HOME	142	272	0	415
40 DPH - JAIL HEALTH	231	442	0	673
41 DPH - LAGUNA HONDA	2,333	4,468	0	6,801
42 DPH - MENTAL HEALTH	903	1,729	0	2,632
43 DPH - PRIMARY CARE	715	1,369	0	2,085
44 DPH - PUBLIC HEALTH	1,257	2,407	0	3,665
45 DPH - SF GEN HOSP	4,398	8,422	0	12,821
46 DPH - SUBSTANCE	70	134	0	203
47 DISTRICT ATTORNEY	357	683	0	1,040
48 ELECTIONS	205	393	0	598
49 ECD	299	573	0	872

CITY COUNTY OF SAN FRANCISCO
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ALLOCATION SUMMARY

Dept:4 CON - GEN CITY RESPONSIBILITY

Department	UNEMPLOY MENT	SUPPORT SERVICES	GENERAL GOVERNME NT	Total
50 ENVIRONMENT	89	\$170	\$0	\$258
51 ETHICS COMM	30	57	0	86
52 FINE ARTS MUSEUM	233	447	0	681
53 FIRE	2,209	4,229	0	6,438
54 HETCH-HETCHY	335	642	0	978
55 HSS	50	95	0	145
56 HUMAN RIGHTS	54	103	0	156
57 HUMAN SERVICES	2,618	5,013	0	7,631
58 JUVENILE PROB	374	717	0	1,091
59 LAW LIBRARY	4	8	0	12
61 MAYOR	165	316	0	481
62 MEDICAL EXAMINER	43	82	0	125
63 MTA - PARKING & TRAFFIC	929	1,778	0	2,706
64 PERMIT APPEALS	13	26	0	39
65 POLICE DEPT	3,695	7,076	0	10,771
66 PORT COMMISSION	310	594	0	903
68 PUBLIC DEFENDER	227	434	0	661
69 PUBLIC LIBRARY	1,150	2,202	0	3,352
70 MTA - MUNI	5,407	10,354	0	15,762
71 PUC	918	1,757	0	2,675
72 PW - ADMIN	109	208	0	317
73 PW - ARCHITECT	115	221	0	336
74 PW - BLDG REPAIR	311	596	0	907
75 PW - CONSTRUCTION	205	393	0	598
76 PW - STREET ENV	435	832	0	1,267
77 PW - ENGINEER	247	473	0	720
78 PW - STREET SEWER	125	239	0	364
79 PW - ST USE & MAP	126	242	0	368
80 PW - URBAN FOREST	181	347	0	528
81 REC & PARK	1,452	2,780	0	4,232
82 RENT ARB BOARD	48	92	0	141
83 RETIREMENT	103	198	0	301
86 SHERIFF	1,344	2,574	0	3,919
87 STATUS OF WOMEN	15	28	0	43
88 TAXICAB COMM	15	28	0	43
89 TIS	447	856	0	1,302
90 TREASURER/TC	282	540	0	821
91 TRIAL COURTS	849	1,626	0	2,476
92 WAR MEMORIAL	156	298	0	454
93 WATER	941	1,801	0	2,742
999 2nd Allocation Orphans	0	0	0	0

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:4 CON - GEN CITY RESPONSIBILITY

Department	UNEMPLOY MENT	SUPPORT SERVICES	GENERAL GOVERNME NT	Total
Total	59,371	113,689	0	173,060

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 5 – HEALTH SERVICE SYSTEM – GENERAL FUND COSTS**

The Health Services System Division (HSS) provides medical benefits for current and retired employees. HSS operates the City's health plan (referred to a Plan I) and contracts with health maintenance organizations for alternative programs. Costs and benefits vary from plan to plan and employees may select the plan that best fits their needs.

Costs have been identified in three functions:

Retired Employees is the cost of providing medical benefits to retired employees and qualified survivors. These costs have been allocated based upon the number of retired employees and survivors by department. Allocating costs are offset by direct billed amount. All enterprise departments, San Francisco Unified School District, San Francisco Community College District, and other departments with all costs recovered through direct billing have been excluded from this allocation.

City Plan is the cost of Plan I. It has been allocated based upon the number of participants by department.

Other Plans allocates the costs of the alternative HMO plans and it has been allocated based upon the number of participants by department.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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A. DEPARTMENT COSTS

Dept:5 HSS - GENERAL FUND COSTS

		Amount	General Admin	RETIRED EMPLOYEES	CITY PLAN	OTHER PLANS
Salaries	S	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%
Benefits	P	2,652	0	0	388	2,264
		2,652	0	0	388	2,264
SUPPLY & SERVICES COST						
RETIREE COVERAGE	P	42,601,043	0	42,601,043	0	0
CITY PLAN	P	18,918	0	0	18,918	0
OTHER PLAN	P	186,865	0	0	0	186,865
FLEX BENEFIT PLAN	P	42,606	0	0	6,232	36,374
ADMIN	P	2,337,315	0	0	341,879	1,995,436
DEPARTMENT Cost Total		45,186,747	0	42,601,043	367,029	2,218,675
ADJUSTMENTS						
Total		45,189,399	0	42,601,043	367,417	2,220,939
General Admin Distribution			0	0	0	0
Grand Total		\$45,189,399		\$42,601,043	\$367,417	\$2,220,939

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Expense%)

Dept:5 HSS - GENERAL FUND COSTS

Department	First Incoming	Second Incoming	RETIRED EMPLOYEES	CITY PLAN	OTHER PLANS
14 WORKERS' COMP	\$0	\$(269)	\$(254)	\$(2)	\$(13)
Subtotal - HR - WORKERS' COMP	0	(269)	(254)	(2)	(13)
Total Incoming	0	(269)	(254)	(2)	(13)
			%94.27	%0.81	%4.91
C. TOTAL ALLOCATED		\$45,189,130	\$42,600,789	\$367,415	\$2,220,926

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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RETIRED EMPLOYEES Allocations

Dept:5 HSS - GENERAL FUND COSTS

	RETIRED EMPLOYEES &	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	28	0.39%	\$167,650	\$0	\$167,650	\$0	\$167,650
6 ADMINISTRATIVE SERVICES	83	1.17%	496,962	0	496,962	(3)	496,959
7 ADMIN SVCS - RISK MANAGEMENT	1	0.01%	5,987	0	5,987	(0)	5,987
9 CIVIL SERVICE COMMISSION	26	0.37%	155,675	0	155,675	(1)	155,674
10 CONTROLLER - ADM- ACCTNG OPS&S	79	1.11%	473,012	0	473,012	(3)	473,009
11 CON - AUDITS	58	0.82%	347,275	0	347,275	(2)	347,273
12 CON - PAYROLL/PERS SVCS DIV	29	0.41%	173,637	0	173,637	(1)	173,636
13 HUMAN RESOURCES	61	0.86%	365,237	0	365,237	(2)	365,235
16 OFC CONTRACT ADMIN - PROCUREMENT	1	0.01%	5,987	0	5,987	(0)	5,987
17 ACADEMY OF SCIENCES	8	0.11%	47,900	0	47,900	(0)	47,900
18 ADM - REAL ESTATE	8	0.11%	47,900	0	47,900	(0)	47,900
19 ADM - CENTRAL SHOPS	31	0.44%	185,612	0	185,612	(1)	185,611
21 ADULT PROBATION	81	1.14%	484,987	0	484,987	(3)	484,984
23 ANIMAL CARE/CONTROL	11	0.15%	65,862	0	65,862	(0)	65,862
24 ARTS COMMISSION	11	0.15%	65,862	0	65,862	(0)	65,862
25 ASIAN ART MUSEUM	11	0.15%	65,862	0	65,862	(0)	65,862
26 ASSESS/RECORD	119	1.67%	712,512	0	712,512	(4)	712,508
28 ECONOMIC WORKFORCE & DEV	2	0.03%	11,975	0	11,975	(0)	11,975
35 CONVENTION FACILITY	8	0.11%	47,900	0	47,900	(0)	47,900
36 CONSUMER ASSURANCE	9	0.13%	53,887	0	53,887	(0)	53,887
39 DPH - HEALTH HOME	42	0.59%	251,475	0	251,475	(2)	251,473
40 DPH - JAIL HEALTH	67	0.94%	401,162	0	401,162	(2)	401,160
42 DPH - MENTAL HEALTH	262	3.68%	1,568,724	0	1,568,724	(9)	1,568,715
43 DPH - PRIMARY CARE	207	2.91%	1,239,412	0	1,239,412	(7)	1,239,405
44 DPH - PUBLIC HEALTH	364	5.12%	2,179,449	0	2,179,449	(13)	2,179,436
46 DPH - SUBSTANCE	21	0.30%	125,737	0	125,737	(1)	125,737
47 DISTRICT ATTORNEY	129	1.81%	772,387	0	772,387	(5)	772,383
48 ELECTIONS	9	0.13%	53,887	0	53,887	(0)	53,887
49 ECD	5	0.07%	29,937	0	29,937	(0)	29,937
51 ETHICS COMM	2	0.03%	11,975	0	11,975	(0)	11,975
52 FINE ARTS MUSEUM	52	0.73%	311,350	0	311,350	(2)	311,348
53 FIRE	1,682	23.64%	10,070,970	0	10,070,970	(60)	10,070,910
56 HUMAN RIGHTS	10	0.14%	59,875	0	59,875	(0)	59,875
58 JUVENILE PROB	180	2.53%	1,077,750	0	1,077,750	(6)	1,077,743
59 LAW LIBRARY	1	0.01%	5,987	0	5,987	(0)	5,987
61 MAYOR	56	0.79%	335,300	0	335,300	(2)	335,298
62 MEDICAL EXAMINER	13	0.18%	77,837	0	77,837	(0)	77,837
64 PERMIT APPEALS	5	0.07%	29,937	0	29,937	(0)	29,937
65 POLICE DEPT	1,809	25.43%	10,831,383	0	10,831,383	(65)	10,831,318
67 PUB ADMIN GUARD	14	0.20%	83,825	0	83,825	(1)	83,824
68 PUBLIC DEFENDER	43	0.60%	257,462	0	257,462	(2)	257,461
69 PUBLIC LIBRARY	230	3.23%	1,377,124	0	1,377,124	(8)	1,377,116

CITY COUNTY OF SAN FRANCISCO
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RETIRED EMPLOYEES Allocations

Dept:5 HSS - GENERAL FUND COSTS

	RETIRED EMPLOYEES &	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 REC & PARK	538	7.56%	\$3,221,274	\$0	\$3,221,274	\$(19)	\$3,221,254
86 SHERIFF	310	4.36%	1,856,124	0	1,856,124	(11)	1,856,113
87 STATUS OF WOMEN	4	0.06%	23,950	0	23,950	(0)	23,950
90 TREASURER/TC	105	1.48%	628,687	0	628,687	(4)	628,683
91 TRIAL COURTS	290	4.08%	1,736,374	0	1,736,374	(10)	1,736,364
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	7,115	100.00%	42,601,043	0	42,601,043	(254)	42,600,789
Direct Bills					0		0
TOTAL					42,601,043		42,600,789

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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CITY PLAN Allocations

Dept:5 HSS - GENERAL FUND COSTS

	PARTICIPANTS IN CITY PLAN	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	5	0.24%	\$884	\$0	\$884	\$0	\$884
6 ADMINISTRATIVE SERVICES	18	0.87%	3,183	0	3,183	(0)	3,183
8 CITY ATTORNEY	28	1.35%	4,951	0	4,951	(0)	4,951
10 CONTROLLER - ADM- ACCTNG OPS&S	3	0.14%	530	0	530	(0)	530
11 CON - AUDITS	3	0.14%	530	0	530	(0)	530
12 CON - PAYROLL/PERS SVCS DIV	2	0.10%	354	0	354	(0)	354
13 HUMAN RESOURCES	7	0.34%	1,238	0	1,238	(0)	1,238
16 OFC CONTRACT ADMIN - PROCUREMENT	2	0.10%	354	0	354	(0)	354
18 ADM - REAL ESTATE	2	0.10%	354	0	354	(0)	354
19 ADM - CENTRAL SHOPS	7	0.34%	1,238	0	1,238	(0)	1,238
21 ADULT PROBATION	5	0.24%	884	0	884	(0)	884
22 AIRPORT	62	2.98%	10,962	0	10,962	(0)	10,962
24 ARTS COMMISSION	4	0.19%	707	0	707	(0)	707
25 ASIAN ART MUSEUM	6	0.29%	1,061	0	1,061	(0)	1,061
26 ASSESS/RECORD	7	0.34%	1,238	0	1,238	(0)	1,238
27 BUILD INSPECTION	17	0.82%	3,006	0	3,006	(0)	3,006
28 ECONOMIC WORKFORCE & DEV	3	0.14%	530	0	530	(0)	530
29 CHILD SUPPORT	1	0.05%	177	0	177	(0)	177
30 CHILD/YOUTH/FAMILY	1	0.05%	177	0	177	(0)	177
32 CITY PLANNING	10	0.48%	1,768	0	1,768	(0)	1,768
33 CLEAN WATER	25	1.20%	4,420	0	4,420	(0)	4,420
34 COMMUNITY COLLEGE	90	4.33%	15,913	0	15,913	(0)	15,913
35 CONVENTION FACILITY	1	0.05%	177	0	177	(0)	177
38 COUNTY EDUCATION	200	9.62%	35,363	0	35,363	(0)	35,362
39 DPH - HEALTH HOME	5	0.24%	884	0	884	(0)	884
40 DPH - JAIL HEALTH	7	0.34%	1,238	0	1,238	(0)	1,238
41 DPH - LAGUNA HONDA	75	3.61%	13,261	0	13,261	(0)	13,261
42 DPH - MENTAL HEALTH	29	1.40%	5,128	0	5,128	(0)	5,128
43 DPH - PRIMARY CARE	23	1.11%	4,067	0	4,067	(0)	4,067
44 DPH - PUBLIC HEALTH	39	1.88%	6,896	0	6,896	(0)	6,896
45 DPH - SF GEN HOSP	141	6.79%	24,931	0	24,931	(0)	24,930
46 DPH - SUBSTANCE	4	0.19%	707	0	707	(0)	707
47 DISTRICT ATTORNEY	27	1.30%	4,774	0	4,774	(0)	4,774
48 ELECTIONS	1	0.05%	177	0	177	(0)	177
49 ECD	16	0.77%	2,829	0	2,829	(0)	2,829
50 ENVIRONMENT	3	0.14%	530	0	530	(0)	530
51 ETHICS COMM	3	0.14%	530	0	530	(0)	530
52 FINE ARTS MUSEUM	6	0.29%	1,061	0	1,061	(0)	1,061
53 FIRE	141	6.79%	24,931	0	24,931	(0)	24,930
54 HETCH-HETCHY	114	5.49%	20,157	0	20,157	(0)	20,157
55 HSS	1	0.05%	177	0	177	(0)	177
56 HUMAN RIGHTS	8	0.38%	1,415	0	1,415	(0)	1,414

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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CITY PLAN Allocations

Dept:5 HSS - GENERAL FUND COSTS

	PARTICIPANTS IN CITY PLAN	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 HUMAN SERVICES	62	2.98%	\$10,962	\$0	\$10,962	\$(0)	\$10,962
58 JUVENILE PROB	18	0.87%	3,183	0	3,183	(0)	3,183
60 LIGHT, HEAT & POWER	1	0.05%	177	0	177	(0)	177
61 MAYOR	17	0.82%	3,006	0	3,006	(0)	3,006
62 MEDICAL EXAMINER	2	0.10%	354	0	354	(0)	354
63 MTA - PARKING & TRAFFIC	27	1.30%	4,774	0	4,774	(0)	4,774
65 POLICE DEPT	170	8.18%	30,058	0	30,058	(0)	30,058
66 PORT COMMISSION	12	0.58%	2,122	0	2,122	(0)	2,122
68 PUBLIC DEFENDER	18	0.87%	3,183	0	3,183	(0)	3,183
69 PUBLIC LIBRARY	45	2.17%	7,957	0	7,957	(0)	7,957
70 MTA - MUNI	184	8.85%	32,534	0	32,534	(0)	32,533
71 PUC	59	2.84%	10,432	0	10,432	(0)	10,432
72 PW - ADMIN	4	0.19%	707	0	707	(0)	707
73 PW - ARCHITECT	4	0.19%	707	0	707	(0)	707
74 PW - BLDG REPAIR	10	0.48%	1,768	0	1,768	(0)	1,768
75 PW - CONSTRUCTION	7	0.34%	1,238	0	1,238	(0)	1,238
76 PW - STREET ENV	14	0.67%	2,475	0	2,475	(0)	2,475
77 PW - ENGINEER	8	0.38%	1,415	0	1,415	(0)	1,414
78 PW - STREET SEWER	4	0.19%	707	0	707	(0)	707
79 PW - ST USE & MAP	4	0.19%	707	0	707	(0)	707
80 PW - URBAN FOREST	6	0.29%	1,061	0	1,061	(0)	1,061
81 REC & PARK	51	2.45%	9,017	0	9,017	(0)	9,017
83 RETIREMENT	5	0.24%	884	0	884	(0)	884
86 SHERIFF	51	2.45%	9,017	0	9,017	(0)	9,017
87 STATUS OF WOMEN	3	0.14%	530	0	530	(0)	530
88 TAXICAB COMM	1	0.05%	177	0	177	(0)	177
89 TIS	21	1.01%	3,713	0	3,713	(0)	3,713
90 TREASURER/TC	13	0.63%	2,299	0	2,299	(0)	2,299
91 TRIAL COURTS	53	2.55%	9,371	0	9,371	(0)	9,371
92 WAR MEMORIAL	9	0.43%	1,591	0	1,591	(0)	1,591
93 WATER	43	2.07%	7,603	0	7,603	(0)	7,603
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	2,078	100.00%	367,417	0	367,417	(2)	367,415
Direct Bills					0		0
TOTAL					367,417		367,415

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

OTHER PLANS Allocations

Dept:5 HSS - GENERAL FUND COSTS

	PARTICIPANTS IN OTHER THAN CITY	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	70	0.20%	\$4,416	\$0	\$4,416	\$0	\$4,416
6 ADMINISTRATIVE SERVICES	268	0.76%	16,907	0	16,907	(0)	16,907
7 ADMIN SVCS - RISK MANAGEMENT	3	0.01%	189	0	189	(0)	189
8 CITY ATTORNEY	292	0.83%	18,421	0	18,421	(0)	18,421
9 CIVIL SERVICE COMMISSION	8	0.02%	505	0	505	(0)	505
10 CONTROLLER - ADM- ACCTNG OPS&S	74	0.21%	4,668	0	4,668	(0)	4,668
11 CON - AUDITS	52	0.15%	3,280	0	3,280	(0)	3,280
12 CON - PAYROLL/PERS SVCS DIV	26	0.07%	1,640	0	1,640	(0)	1,640
13 HUMAN RESOURCES	158	0.45%	9,968	0	9,968	(0)	9,968
16 OFC CONTRACT ADMIN - PROCUREMENT	30	0.09%	1,893	0	1,893	(0)	1,893
17 ACADEMY OF SCIENCES	11	0.03%	694	0	694	(0)	694
18 ADM - REAL ESTATE	24	0.07%	1,514	0	1,514	(0)	1,514
19 ADM - CENTRAL SHOPS	101	0.29%	6,372	0	6,372	(0)	6,372
21 ADULT PROBATION	94	0.27%	5,930	0	5,930	(0)	5,930
22 AIRPORT	1,272	3.61%	80,245	0	80,245	(0)	80,245
24 ARTS COMMISSION	26	0.07%	1,640	0	1,640	(0)	1,640
25 ASIAN ART MUSEUM	48	0.14%	3,028	0	3,028	(0)	3,028
26 ASSESS/RECORD	115	0.33%	7,255	0	7,255	(0)	7,255
27 BUILD INSPECTION	256	0.73%	16,150	0	16,150	(0)	16,150
28 ECONOMIC WORKFORCE & DEV	43	0.12%	2,713	0	2,713	(0)	2,713
29 CHILD SUPPORT	118	0.34%	7,444	0	7,444	(0)	7,444
30 CHILD/YOUTH/FAMILY	34	0.10%	2,145	0	2,145	(0)	2,145
31 CHILD/FAMILY/C	15	0.04%	946	0	946	(0)	946
32 CITY PLANNING	147	0.42%	9,274	0	9,274	(0)	9,274
33 CLEAN WATER	385	1.09%	24,288	0	24,288	(0)	24,288
34 COMMUNITY COLLEGE	1,928	5.48%	121,630	0	121,630	(1)	121,629
38 COUNTY EDUCATION	5,819	16.53%	367,097	0	367,097	(2)	367,095
39 DPH - HEALTH HOME	81	0.23%	5,110	0	5,110	(0)	5,110
40 DPH - JAIL HEALTH	131	0.37%	8,264	0	8,264	(0)	8,264
41 DPH - LAGUNA HONDA	1,322	3.76%	83,400	0	83,400	(0)	83,399
42 DPH - MENTAL HEALTH	511	1.45%	32,237	0	32,237	(0)	32,237
43 DPH - PRIMARY CARE	405	1.15%	25,550	0	25,550	(0)	25,550
44 DPH - PUBLIC HEALTH	712	2.02%	44,917	0	44,917	(0)	44,917
45 DPH - SF GEN HOSP	2,491	7.08%	157,147	0	157,147	(1)	157,146
46 DPH - SUBSTANCE	40	0.11%	2,523	0	2,523	(0)	2,523
47 DISTRICT ATTORNEY	231	0.66%	14,573	0	14,573	(0)	14,573
48 ELECTIONS	73	0.21%	4,605	0	4,605	(0)	4,605
49 ECD	215	0.61%	13,563	0	13,563	(0)	13,563
50 ENVIRONMENT	56	0.16%	3,533	0	3,533	(0)	3,533
51 ETHICS COMM	17	0.05%	1,072	0	1,072	(0)	1,072
52 FINE ARTS MUSEUM	101	0.29%	6,372	0	6,372	(0)	6,372
53 FIRE	1,496	4.25%	94,377	0	94,377	(1)	94,376

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

OTHER PLANS Allocations

Dept:5 HSS - GENERAL FUND COSTS

	PARTICIPAN TS IN OTHER THAN CITY	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 HETCH-HETCHY	120	0.34%	\$7,570	\$0	\$7,570	\$(0)	\$7,570
55 HSS	34	0.10%	2,145	0	2,145	(0)	2,145
56 HUMAN RIGHTS	33	0.09%	2,082	0	2,082	(0)	2,082
57 HUMAN SERVICES	1,841	5.23%	116,141	0	116,141	(1)	116,140
58 JUVENILE PROB	222	0.63%	14,005	0	14,005	(0)	14,005
59 LAW LIBRARY	2	0.01%	126	0	126	(0)	126
60 LIGHT, HEAT & POWER	1	0.00%	63	0	63	(0)	63
61 MAYOR	100	0.28%	6,309	0	6,309	(0)	6,309
62 MEDICAL EXAMINER	28	0.08%	1,766	0	1,766	(0)	1,766
63 MTA - PARKING & TRAFFIC	542	1.54%	34,193	0	34,193	(0)	34,192
64 PERMIT APPEALS	5	0.01%	315	0	315	(0)	315
65 POLICE DEPT	2,592	7.36%	163,519	0	163,519	(1)	163,518
66 PORT COMMISSION	206	0.59%	12,996	0	12,996	(0)	12,996
68 PUBLIC DEFENDER	159	0.45%	10,031	0	10,031	(0)	10,031
69 PUBLIC LIBRARY	680	1.93%	42,898	0	42,898	(0)	42,898
70 MTA - MUNI	3,914	11.12%	246,918	0	246,918	(1)	246,917
71 PUC	721	2.05%	45,485	0	45,485	(0)	45,485
72 PW - ADMIN	68	0.19%	4,290	0	4,290	(0)	4,290
73 PW - ARCHITECT	73	0.21%	4,605	0	4,605	(0)	4,605
74 PW - BLDG REPAIR	195	0.55%	12,302	0	12,302	(0)	12,302
75 PW - CONSTRUCTION	129	0.37%	8,138	0	8,138	(0)	8,138
76 PW - STREET ENV	273	0.78%	17,222	0	17,222	(0)	17,222
77 PW - ENGINEER	155	0.44%	9,778	0	9,778	(0)	9,778
78 PW - STREET SEWER	78	0.22%	4,921	0	4,921	(0)	4,921
79 PW - ST USE & MAP	79	0.22%	4,984	0	4,984	(0)	4,984
80 PW - URBAN FOREST	114	0.32%	7,192	0	7,192	(0)	7,192
81 REC & PARK	830	2.36%	52,361	0	52,361	(0)	52,361
82 RENT ARB BOARD	31	0.09%	1,956	0	1,956	(0)	1,956
83 RETIREMENT	71	0.20%	4,479	0	4,479	(0)	4,479
84 SF REDEVELOPMENT	3	0.01%	189	0	189	(0)	189
86 SHERIFF	964	2.74%	60,815	0	60,815	(0)	60,814
87 STATUS OF WOMEN	7	0.02%	442	0	442	(0)	442
88 TAXICAB COMM	7	0.02%	442	0	442	(0)	442
89 TIS	284	0.81%	17,916	0	17,916	(0)	17,916
90 TREASURER/TC	188	0.53%	11,860	0	11,860	(0)	11,860
91 TRIAL COURTS	541	1.54%	34,129	0	34,129	(0)	34,129
92 WAR MEMORIAL	90	0.26%	5,678	0	5,678	(0)	5,678
93 WATER	526	1.49%	33,183	0	33,183	(0)	33,183
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

OTHER PLANS Allocations

Dept:5 HSS - GENERAL FUND COSTS

	PARTICIPANTS IN OTHER THAN CITY	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	35,205	100.00%	2,220,939	0	2,220,939	(13)	2,220,926
Direct Bills					0		0
TOTAL					2,220,939		2,220,926

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:5 HSS - GENERAL FUND COSTS

Department	RETIRED EMPLOYEES	CITY PLAN	OTHER PLANS	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
3 BOARD OF SUPERVISORS	167,650	884	4,416	172,950
6 ADMINISTRATIVE SERVICES	496,959	3,183	16,907	517,049
7 ADMIN SVCS - RISK MANAGEMENT	5,987	0	189	6,177
8 CITY ATTORNEY	0	4,951	18,421	23,372
9 CIVIL SERVICE COMMISSION	155,674	0	505	156,179
10 CONTROLLER - ADM- ACCTNG OPS&S	473,009	530	4,668	478,208
11 CON - AUDITS	347,273	530	3,280	351,084
12 CON - PAYROLL/PERS SVCS DIV	173,636	354	1,640	175,630
13 HUMAN RESOURCES	365,235	1,238	9,968	376,440
16 OFC CONTRACT ADMIN - PROCUREMENT	5,987	354	1,893	8,234
17 ACADEMY OF SCIENCES	47,900	0	694	48,594
18 ADM - REAL ESTATE	47,900	354	1,514	49,767
19 ADM - CENTRAL SHOPS	185,611	1,238	6,372	193,221
21 ADULT PROBATION	484,984	884	5,930	491,798
22 AIRPORT	0	10,962	80,245	91,207
23 ANIMAL CARE/CONTROL	65,862	0	0	65,862
24 ARTS COMMISSION	65,862	707	1,640	68,210
25 ASIAN ART MUSEUM	65,862	1,061	3,028	69,951
26 ASSESS/RECORD	712,508	1,238	7,255	721,000
27 BUILD INSPECTION	0	3,006	16,150	19,156
28 ECONOMIC WORKFORCE & DEV	11,975	530	2,713	15,218
29 CHILD SUPPORT	0	177	7,444	7,621
30 CHILD/YOUTH/FAMILY	0	177	2,145	2,322
31 CHILD/FAMILY/C	0	0	946	946
32 CITY PLANNING	0	1,768	9,274	11,042
33 CLEAN WATER	0	4,420	24,288	28,708
34 COMMUNITY COLLEGE	0	15,913	121,629	137,542
35 CONVENTION FACILITY	47,900	177	0	48,077
36 CONSUMER ASSURANCE	53,887	0	0	53,887
38 COUNTY EDUCATION	0	35,362	367,095	402,457
39 DPH - HEALTH HOME	251,473	884	5,110	257,467
40 DPH - JAIL HEALTH	401,160	1,238	8,264	410,662
41 DPH - LAGUNA HONDA	0	13,261	83,399	96,660
42 DPH - MENTAL HEALTH	1,568,715	5,128	32,237	1,606,079
43 DPH - PRIMARY CARE	1,239,405	4,067	25,550	1,269,021
44 DPH - PUBLIC HEALTH	2,179,436	6,896	44,917	2,231,249
45 DPH - SF GEN HOSP	0	24,930	157,146	182,076
46 DPH - SUBSTANCE	125,737	707	2,523	128,967
47 DISTRICT ATTORNEY	772,383	4,774	14,573	791,729
48 ELECTIONS	53,887	177	4,605	58,669

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:5 HSS - GENERAL FUND COSTS

Department	RETIRED EMPLOYEES	CITY PLAN	OTHER PLANS	Total
49 ECD	29,937	\$2,829	\$13,563	\$46,330
50 ENVIRONMENT	0	530	3,533	4,063
51 ETHICS COMM	11,975	530	1,072	13,578
52 FINE ARTS MUSEUM	311,348	1,061	6,372	318,781
53 FIRE	10,070,910	24,930	94,376	10,190,217
54 HETCH-HETCHY	0	20,157	7,570	27,727
55 HSS	0	177	2,145	2,322
56 HUMAN RIGHTS	59,875	1,414	2,082	63,371
57 HUMAN SERVICES	0	10,962	116,140	127,103
58 JUVENILE PROB	1,077,743	3,183	14,005	1,094,931
59 LAW LIBRARY	5,987	0	126	6,114
60 LIGHT, HEAT & POWER	0	177	63	240
61 MAYOR	335,298	3,006	6,309	344,612
62 MEDICAL EXAMINER	77,837	354	1,766	79,957
63 MTA - PARKING & TRAFFIC	0	4,774	34,192	38,966
64 PERMIT APPEALS	29,937	0	315	30,253
65 POLICE DEPT	10,831,318	30,058	163,518	11,024,893
66 PORT COMMISSION	0	2,122	12,996	15,117
67 PUB ADMIN GUARD	83,824	0	0	83,824
68 PUBLIC DEFENDER	257,461	3,183	10,031	270,674
69 PUBLIC LIBRARY	1,377,116	7,957	42,898	1,427,971
70 MTA - MUNI	0	32,533	246,917	279,450
71 PUC	0	10,432	45,485	55,917
72 PW - ADMIN	0	707	4,290	4,997
73 PW - ARCHITECT	0	707	4,605	5,312
74 PW - BLDG REPAIR	0	1,768	12,302	14,070
75 PW - CONSTRUCTION	0	1,238	8,138	9,376
76 PW - STREET ENV	0	2,475	17,222	19,698
77 PW - ENGINEER	0	1,414	9,778	11,193
78 PW - STREET SEWER	0	707	4,921	5,628
79 PW - ST USE & MAP	0	707	4,984	5,691
80 PW - URBAN FOREST	0	1,061	7,192	8,253
81 REC & PARK	3,221,254	9,017	52,361	3,282,633
82 RENT ARB BOARD	0	0	1,956	1,956
83 RETIREMENT	0	884	4,479	5,363
84 SF REDEVELOPMENT	0	0	189	189
86 SHERIFF	1,856,113	9,017	60,814	1,925,945
87 STATUS OF WOMEN	23,950	530	442	24,922
88 TAXICAB COMM	0	177	442	618
89 TIS	0	3,713	17,916	21,629
90 TREASURER/TC	628,683	2,299	11,860	642,842

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:5 HSS - GENERAL FUND COSTS

Department	RETIRED EMPLOYEES	CITY PLAN	OTHER PLANS	Total
91 TRIAL COURTS	1,736,364	\$9,371	\$34,129	\$1,779,864
92 WAR MEMORIAL	0	1,591	5,678	7,269
93 WATER	0	7,603	33,183	40,786
999 2nd Allocation Orphans	(0)	0	0	(0)
Total	42,600,789	367,415	2,220,926	45,189,130

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 6 – ADMINISTRATIVE SERVICES

The Department of Administrative Services performs a number of services for the City including oversight of several City departments and programs: Animal Care & Control, Consumer Assurance, Convention Facilities, County Clerk, Elections, Fleet Management, Grants for the Arts, Mayor's Office on Disability, Medical Examiner, Public Administrator/Guardian, Purchasing, Real Estate, Reproduction & Mail Services and Risk Management.

The costs of running the office 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.

Direct Charge contains the cost of services to the Administration Services and other City departments that were direct billed. The basis for allocation is the direct charge and the allocation is offset by the amount of the direct bill.

The final function three is **General Government**. The costs are City and County dues to the Association of Bay Area Governments, an unallowable expense.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

A. DEPARTMENT COSTS

Dept:6 ADMINISTRATIVE SERVICES

		Amount	General Admin	DIVISION MANAGEMENT NT	DIRECT CHARGE	GENERAL GOVT
Salaries	S1	\$6,095,586	\$0	\$2,509,069	\$3,586,517	\$0
Salary % Split			.00%	41.16%	58.84%	.00%
Benefits	S	1,786,464	0	735,345	1,051,119	0
		7,882,050	0	3,244,414	4,637,636	0
SUPPLY & SERVICES COST						
NON-PERSONNEL SVCS	P	335,184	0	0	153,500	181,684
MTRLS & SUPPLIES	P	140,372	0	58,734	81,638	0
CAPITAL OUTLAY	D	89,500	0	0	0	0
SVCS OF OTHER DEPTS	P	775,549	0	324,504	451,045	0
TRANSFERS	P	10,221	0	4,277	5,944	0
FINES/FORFEITURES	P	(7,306)	0	(3,057)	(4,249)	0
RENTS & CONCESSIONS	P	(14,550)	0	(6,088)	(8,462)	0
OTHER REVENUES	P	(40,870)	0	(17,101)	(23,769)	0
TRANSFERS	S	0	0	0	0	0
EXPEND RECOVERY	D	(5,385,803)	0	0	0	0
CITY GRANT PROGRAM	P	27,740	0	11,607	16,133	0
DEPARTMENT Cost Total		(4,069,963)	0	372,876	671,780	181,684
ADJUSTMENTS						
CAPITAL OUTLAY	D	(89,500)	0	0	0	0
EXPEND RECOVERY	D	5,385,803	0	0	0	0
Total		9,108,390	0	3,617,290	5,309,416	181,684
General Admin Distribution			0	0	0	0
Grand Total		\$9,108,390		\$3,617,290	\$5,309,416	\$181,684

not allocated

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Salary%)

Dept:6 ADMINISTRATIVE SERVICES

Department	First Incoming	Second Incoming	DIVISION MANAGEMENT	DIRECT CHARGE	GENERAL GOVT
1 CITY HALL	\$594,666	\$0	\$244,777	\$349,889	\$0
Subtotal - BUILDING DEPRECIATION	594,666	0	244,777	349,889	0
2 EQUIPMENT DEPRECIATION	104,544	0	43,032	61,512	0
Subtotal - EQUIPMENT DEPRECIATION	104,544	0	43,032	61,512	0
3 FINANCE COMMITTEE	53,184	0	21,892	31,292	0
3 RECORDS & INFORMATION	4,176	0	1,719	2,457	0
Subtotal - BOARD OF SUPERVISORS	57,360	0	23,611	33,749	0
4 UNEMPLOYMENT	363	0	149	214	0
4 SUPPORT SERVICES	696	0	286	410	0
Subtotal - CON - GEN CITY RESPONSIB	1,059	0	436	623	0
5 RETIRED EMPLOYEES	496,962	0	204,560	292,402	0
5 CITY PLAN	3,183	0	1,310	1,873	0
5 OTHER PLANS	16,907	0	6,959	9,948	0
Subtotal - HSS - GENERAL FUND COST	517,052	0	212,829	304,223	0
6 DIRECT CHARGE	0	20,011	8,237	11,774	0
Subtotal - ADMINISTRATIVE SERVICES	0	20,011	8,237	11,774	0
7 RISK MANAGEMENT	0	463	191	272	0
Subtotal - ADMIN SVCS - RISK MANAGE	0	463	191	272	0
8 LEGAL SERVICES	0	(47,157)	(19,411)	(27,746)	0
Subtotal - CITY ATTORNEY	0	(47,157)	(19,411)	(27,746)	0
9 CIVIL SERVICE	0	8,327	3,428	4,899	0
Subtotal - CIVIL SERVICE COMMISSION	0	8,327	3,428	4,899	0
10 ADMIN & ACCOUNTING	0	279,373	114,996	164,377	0
Subtotal - CONTROLLER - ADM- ACCTN	0	279,373	114,996	164,377	0
11 CITY AUDITS	0	26,138	10,759	15,379	0

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

B. INCOMING COSTS - (Default Spread Salary%)

Dept:6 ADMINISTRATIVE SERVICES

Department	First Incoming	Second Incoming	DIVISION MANAGEMENT	DIRECT CHARGE	GENERAL GOVT
Subtotal - CON - AUDITS	\$0	\$26,138	\$10,759	\$15,379	\$0
12 PAYROLL SERVICES	0	54,663	22,500	32,163	0
Subtotal - CON - PAYROLL/PERS SVCS	0	54,663	22,500	32,163	0
13 CITY PERSONNEL	0	16,730	6,886	9,844	0
Subtotal - HUMAN RESOURCES	0	16,730	6,886	9,844	0
14 WORKERS' COMP	0	(3,100)	(1,276)	(1,824)	0
Subtotal - HR - WORKERS' COMP	0	(3,100)	(1,276)	(1,824)	0
15 BUDGET OFFICE	0	22,004	9,057	12,947	0
Subtotal - MAYOR'S BUDGET OFFICE	0	22,004	9,057	12,947	0
16 PROCUREMENT SERVICES	0	(75,650)	(31,139)	(44,511)	0
Subtotal - OFC CONTRACT ADMIN - PR	0	(75,650)	(31,139)	(44,511)	0
3 FINANCE COMMITTEE	0	1,944	800	1,144	0
3 RECORDS & INFORMATION	0	153	63	90	0
Subtotal - BOARD OF SUPERVISORS	0	2,097	863	1,234	0
4 UNEMPLOYMENT	0	44	18	26	0
4 SUPPORT SERVICES	0	85	35	50	0
Subtotal - CON - GEN CITY RESPONSIB	0	129	53	76	0
5 RETIRED EMPLOYEES	0	(3)	(1)	(2)	0
5 CITY PLAN	0	0	0	0	0
5 OTHER PLANS	0	0	0	0	0
Subtotal - HSS - GENERAL FUND COST	0	(3)	(1)	(2)	0
Total Incoming	1,274,681	304,025	649,828	928,878	0
			%39.93	%58.37	%1.70
C. TOTAL ALLOCATED		\$10,687,096	\$4,267,118	\$6,238,294	\$181,684

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

DIVISION MANAGEMENT Allocations

Dept:6 ADMINISTRATIVE SERVICES

	COST OF SERVICES BY	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 OFC CONTRACT ADMIN - PROCUREMENT	344,064	5.97%	\$247,180	\$0	\$247,180	\$7,468	\$254,648
18 ADM - REAL ESTATE	109,785	1.90%	78,871	0	78,871	2,383	81,254
19 ADM - CENTRAL SHOPS	1,347,928	23.38%	968,368	0	968,368	29,258	997,625
23 ANIMAL CARE/CONTROL	783,537	13.59%	562,902	0	562,902	17,007	579,910
35 CONVENTION FACILITY	2,134,052	37.01%	1,533,129	0	1,533,129	46,321	1,579,450
62 MEDICAL EXAMINER	1,046,092	18.14%	751,525	0	751,525	22,706	774,231
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	5,765,458	100.00%	4,141,975	0	4,141,975	125,143	4,267,118
Direct Bills					0		0
TOTAL					4,141,975		4,267,118

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

DIRECT CHARGE Allocations

Dept:6 ADMINISTRATIVE SERVICES

	DIRECT ALLOCATION TO	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 ADMINISTRATIVE SERVICES	160,000	2.97%	\$180,011	\$(160,000)	\$20,011	\$0	\$20,011
35 CONVENTION FACILITY	82,400	1.53%	92,706	(82,400)	10,306	2,821	13,126
48 ELECTIONS	245,000	4.55%	275,642	(245,000)	30,642	8,386	39,029
72 PW - ADMIN	3,766,167	69.93%	4,237,205	(3,766,167)	471,038	128,918	599,956
76 PW - STREET ENV	27,740	0.52%	31,209	(27,740)	3,469	950	4,419
82 RENT ARB BOARD	132,607	2.46%	149,192	(132,607)	16,585	4,539	21,125
86 SHERIFF	90,000	1.67%	101,256	(90,000)	11,256	3,081	14,337
87 STATUS OF WOMEN	37,813	0.70%	42,542	(37,813)	4,729	1,294	6,024
88 TAXICAB COMM	25,000	0.46%	28,127	(25,000)	3,127	856	3,983
89 TIS	819,077	15.21%	921,520	(819,077)	102,443	28,037	130,480
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	5,385,804	100.00%	6,059,412	(5,385,804)	673,608	178,882	852,490
Direct Bills					5,385,804		5,385,804
TOTAL					6,059,412		6,238,294

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:6 ADMINISTRATIVE SERVICES

Department	DIVISION MANAGEMENT NT	DIRECT CHARGE	GENERAL GOVT	Total
0 DIRECT BILLED	0	\$5,385,804	\$0	\$5,385,804
6 ADMINISTRATIVE SERVICES	0	20,011	0	20,011
16 OFC CONTRACT ADMIN - PROCUREMENT	254,648	0	0	254,648
18 ADM - REAL ESTATE	81,254	0	0	81,254
19 ADM - CENTRAL SHOPS	997,625	0	0	997,625
23 ANIMAL CARE/CONTROL	579,910	0	0	579,910
35 CONVENTION FACILITY	1,579,450	13,126	0	1,592,576
48 ELECTIONS	0	39,029	0	39,029
62 MEDICAL EXAMINER	774,231	0	0	774,231
72 PW - ADMIN	0	599,956	0	599,956
76 PW - STREET ENV	0	4,419	0	4,419
82 RENT ARB BOARD	0	21,125	0	21,125
86 SHERIFF	0	14,337	0	14,337
87 STATUS OF WOMEN	0	6,024	0	6,024
88 TAXICAB COMM	0	3,983	0	3,983
89 TIS	0	130,480	0	130,480
999 2nd Allocation Orphans	0	(0)	0	(0)
Total	4,267,118	6,238,294	0	10,505,412

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 7 – 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 cost was Risk Management charges per user department. Allocations are offset by the amount of direct billed charges by department.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

A. DEPARTMENT COSTS

Dept:7 ADMIN SVCS - RISK MANAGEMENT

		Amount	General Admin	RISK MANAGEMENT
Salaries	S1	\$363,834	\$0	\$363,834
Salary % Split			.00%	100.00%
Benefits	S	97,506	0	97,506
		461,340	0	461,340
SUPPLY & SERVICES COST				
NON-PERSONAL SVCS	S	7,695,671	0	7,695,671
MTRLS & SUPPLIES	S	2,045	0	2,045
EXPEND RECOVERY	D	(8,159,056)	0	0
DEPARTMENT Cost Total		(461,340)	0	7,697,716
ADJUSTMENTS				
EXPEND RECOVERY	D	8,159,056	0	0
Total		8,159,056	0	8,159,056
General Admin Distribution			0	0
Grand Total		\$8,159,056		\$8,159,056

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

B. INCOMING COSTS - (Default Spread Salary%)

Dept:7 ADMIN SVCS - RISK MANAGEMENT

Department	First Incoming	Second Incoming	RISK MANAGEMENT
1 CITY HALL	\$18,048	\$0	\$18,048
Subtotal - BUILDING DEPRECIATION	18,048	0	18,048
3 RECORDS & INFORMATION	41	0	41
Subtotal - BOARD OF SUPERVISORS	41	0	41
4 UNEMPLOYMENT	4	0	4
4 SUPPORT SERVICES	7	0	7
Subtotal - CON - GEN CITY RESPONSIB	11	0	11
5 RETIRED EMPLOYEES	5,987	0	5,987
5 OTHER PLANS	189	0	189
Subtotal - HSS - GENERAL FUND COST	6,176	0	6,176
9 CIVIL SERVICE	0	82	82
Subtotal - CIVIL SERVICE COMMISSION	0	82	82
12 PAYROLL SERVICES	0	534	534
Subtotal - CON - PAYROLL/PERS SVCS	0	534	534
13 CITY PERSONNEL	0	1,177	1,177
Subtotal - HUMAN RESOURCES	0	1,177	1,177
3 RECORDS & INFORMATION	0	2	2
Subtotal - BOARD OF SUPERVISORS	0	2	2
4 UNEMPLOYMENT	0	0	0
4 SUPPORT SERVICES	0	1	1
Subtotal - CON - GEN CITY RESPONSIB	0	1	1
5 RETIRED EMPLOYEES	0	0	0
5 OTHER PLANS	0	0	0
Subtotal - HSS - GENERAL FUND COST	0	0	0
Total Incoming	24,276	1,796	26,072
			%100.00
C. TOTAL ALLOCATED		\$8,185,128	\$8,185,128

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

RISK MANAGEMENT Allocations

Dept:7 ADMIN SVCS - RISK MANAGEMENT

	WORK ORDER RECOVERIE	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	3,025	0.04%	\$3,034	\$(3,025)	\$9	\$0	\$9
6 ADMINISTRATIVE SERVICES	155,768	1.91%	156,231	(155,768)	463	0	463
22 AIRPORT	2,529,534	31.00%	2,537,060	(2,529,534)	7,526	568	8,094
24 ARTS COMMISSION	1,470	0.02%	1,474	(1,470)	4	0	5
25 ASIAN ART MUSEUM	198,991	2.44%	199,583	(198,991)	592	45	637
32 CITY PLANNING	5,212	0.06%	5,228	(5,212)	16	1	17
35 CONVENTION FACILITY	384,526	4.71%	385,670	(384,526)	1,144	86	1,230
44 DPH - PUBLIC HEALTH	13,625	0.17%	13,666	(13,625)	41	3	44
45 DPH - SF GEN HOSP	30,433	0.37%	30,524	(30,433)	91	7	97
48 ELECTIONS	19,047	0.23%	19,104	(19,047)	57	4	61
49 ECD	105,188	1.29%	105,501	(105,188)	313	24	337
50 ENVIRONMENT	7,891	0.10%	7,914	(7,891)	23	2	25
52 FINE ARTS MUSEUM	393,867	4.83%	395,039	(393,867)	1,172	88	1,260
54 HETCH-HETCHY	377,381	4.63%	378,504	(377,381)	1,123	85	1,208
55 HSS	1,100	0.01%	1,103	(1,100)	3	0	4
57 HUMAN SERVICES	28,154	0.35%	28,238	(28,154)	84	6	90
58 JUVENILE PROB	35,528	0.44%	35,634	(35,528)	106	8	114
59 LAW LIBRARY	11,500	0.14%	11,534	(11,500)	34	3	37
63 MTA - PARKING & TRAFFIC	5,000	0.06%	5,015	(5,000)	15	1	16
66 PORT COMMISSION	1,910,327	23.41%	1,916,011	(1,910,327)	5,684	429	6,113
69 PUBLIC LIBRARY	20,885	0.26%	20,947	(20,885)	62	5	67
70 MTA - MUNI	1,357,517	16.64%	1,361,556	(1,357,517)	4,039	305	4,344
71 PUC	5,510	0.07%	5,526	(5,510)	16	1	18
81 REC & PARK	41,880	0.51%	42,005	(41,880)	125	9	134
82 RENT ARB BOARD	1,558	0.02%	1,563	(1,558)	5	0	5
83 RETIREMENT	7,400	0.09%	7,422	(7,400)	22	2	24
86 SHERIFF	105,705	1.30%	106,020	(105,705)	315	24	338
89 TIS	169,664	2.08%	170,169	(169,664)	505	38	543
90 TREASURER/TC	21,264	0.26%	21,327	(21,264)	63	5	68
91 TRIAL COURTS	31,640	0.39%	31,734	(31,640)	94	7	101
93 WATER	178,466	2.19%	178,997	(178,466)	531	40	571
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	8,159,056	100.00%	8,183,332	(8,159,056)	24,276	1,796	26,072
Direct Bills					8,159,056		8,159,056
TOTAL					8,183,332		8,185,128

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:7 ADMIN SVCS - RISK MANAGEMENT

Department	RISK MANAGEMENT	Total
0 DIRECT BILLED	8,159,056	\$8,159,056
3 BOARD OF SUPERVISORS	9	9
6 ADMINISTRATIVE SERVICES	463	463
22 AIRPORT	8,094	8,094
24 ARTS COMMISSION	5	5
25 ASIAN ART MUSEUM	637	637
32 CITY PLANNING	17	17
35 CONVENTION FACILITY	1,230	1,230
44 DPH - PUBLIC HEALTH	44	44
45 DPH - SF GEN HOSP	97	97
48 ELECTIONS	61	61
49 ECD	337	337
50 ENVIRONMENT	25	25
52 FINE ARTS MUSEUM	1,260	1,260
54 HETCH-HETCHY	1,208	1,208
55 HSS	4	4
57 HUMAN SERVICES	90	90
58 JUVENILE PROB	114	114
59 LAW LIBRARY	37	37
63 MTA - PARKING & TRAFFIC	16	16
66 PORT COMMISSION	6,113	6,113
69 PUBLIC LIBRARY	67	67
70 MTA - MUNI	4,344	4,344
71 PUC	18	18
81 REC & PARK	134	134
82 RENT ARB BOARD	5	5
83 RETIREMENT	24	24
86 SHERIFF	338	338
89 TIS	543	543
90 TREASURER/TC	68	68
91 TRIAL COURTS	101	101
93 WATER	571	571
999 2nd Allocation Orphans	(0)	(0)
Total	8,185,128	8,185,128

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010**

SCHEDULE 8 – 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. While the Attorney's timekeeping system records costs for each agency, only non-general fund agencies or functions within an agency are direct billed for services.

Attorney Costs based on their system records are the basis of allocating costs. In addition, the direct billed charges are shown as an offset in the allocation schedules. The amount of the general fund supplement to the City Attorney is allocated to schedule # 4 General City Responsibility.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

A. DEPARTMENT COSTS

Dept:8 CITY ATTORNEY

		Amount	General Admin	LEGAL SERVICES	GENERAL GOVERNME NT	GENERAL CITY RESPONSIBI
Salaries	S1	\$39,220,872	\$11,315,222	\$21,756,574	\$1,027,587	\$5,121,489
Salary % Split			28.85%	55.47%	2.62%	13.06%
Benefits	S	9,451,448	2,726,743	5,242,900	247,628	1,234,177
		48,672,320	14,041,965	26,999,474	1,275,215	6,355,666
SUPPLY & SERVICES COST						
NONPERS SVCS	S	3,928,462	1,133,361	2,179,194	102,926	512,981
MTLS & SUPPLIES	S	139,340	40,200	77,295	3,651	18,195
CAPITAL OUTLAY	D	596,240	0	0	0	0
SVCS OF OTHER DEPTS	S	688,783	198,714	382,081	18,046	89,942
INTERGOVT REV	P	0	0	0	0	0
CON-GEN SUBSIDY	P	0	0	0	0	0
LITIGATION EXP	P	6,566,557	0	6,566,557	0	0
EXPEND RECOVERY	D	(48,222,277)	0	0	0	0
DEPARTMENT Cost Total		(36,302,895)	1,372,275	9,205,127	124,623	621,118
ADJUSTMENTS						
CAPITAL OUTLAY	D	(596,240)	0	0	0	0
EXPEND RECOVERY	D	48,222,277	0	0	0	0
Total		59,995,462	15,414,240	36,204,601	1,399,838	6,976,784
General Admin Distribution			(15,414,240)	12,017,676	567,608	2,828,956
Grand Total		\$59,995,463		\$48,222,277	not allocated \$1,967,446	\$9,805,740

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

B. INCOMING COSTS - (Default Spread Salary%)

Dept:8 CITY ATTORNEY

Department	First Incoming	Second Incoming	LEGAL SERVICES	GENERAL GOVERNMENT	GENERAL CITY RESPONSIB
1 CITY HALL	\$843,121	\$0	\$657,337	\$31,047	\$154,737
Subtotal - BUILDING DEPRECIATION	843,121	0	657,337	31,047	154,737
2 EQUIPMENT DEPRECIATION	4,154	0	3,239	153	762
Subtotal - EQUIPMENT DEPRECIATION	4,154	0	3,239	153	762
3 FINANCE COMMITTEE	4,428	0	3,452	163	813
3 RECORDS & INFORMATION	4,382	0	3,416	161	804
Subtotal - BOARD OF SUPERVISORS	8,810	0	6,869	324	1,617
4 UNEMPLOYMENT	381	0	297	14	70
4 SUPPORT SERVICES	730	0	569	27	134
Subtotal - CON - GEN CITY RESPONSIB	1,111	0	866	41	204
5 CITY PLAN	4,951	0	3,860	182	909
5 OTHER PLANS	18,421	0	14,362	678	3,381
Subtotal - HSS - GENERAL FUND COST	23,372	0	18,222	861	4,289
9 CIVIL SERVICE	0	8,738	6,813	322	1,604
Subtotal - CIVIL SERVICE COMMISSION	0	8,738	6,813	322	1,604
10 ADMIN & ACCOUNTING	0	23,259	18,134	856	4,269
Subtotal - CONTROLLER - ADM- ACCTN	0	23,259	18,134	856	4,269
12 PAYROLL SERVICES	0	64,812	50,531	2,387	11,895
Subtotal - CON - PAYROLL/PERS SVCS	0	64,812	50,531	2,387	11,895
13 CITY PERSONNEL	0	125,151	97,574	4,609	22,969
Subtotal - HUMAN RESOURCES	0	125,151	97,574	4,609	22,969
14 WORKERS' COMP	0	(643)	(501)	(24)	(118)
Subtotal - HR - WORKERS' COMP	0	(643)	(501)	(24)	(118)
15 BUDGET OFFICE	0	1,832	1,428	67	336
Subtotal - MAYOR'S BUDGET OFFICE	0	1,832	1,428	67	336
16 PROCUREMENT SERVICES	0	2,180	1,700	80	400

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

B. INCOMING COSTS - (Default Spread Salary%)

Dept:8 CITY ATTORNEY

Department	First Incoming	Second Incoming	LEGAL SERVICES	GENERAL GOVERNMENT	GENERAL CITY RESPONSIBI
Subtotal - OFC CONTRACT ADMIN - PR	\$0	\$2,180	\$1,700	\$80	\$400
3 FINANCE COMMITTEE	0	162	126	6	30
3 RECORDS & INFORMATION	0	160	125	6	29
Subtotal - BOARD OF SUPERVISORS	0	322	251	12	59
4 UNEMPLOYMENT	0	47	37	2	9
4 SUPPORT SERVICES	0	89	69	3	16
Subtotal - CON - GEN CITY RESPONSIB	0	136	106	5	25
5 CITY PLAN	0	0	0	0	0
5 OTHER PLANS	0	0	0	0	0
Subtotal - HSS - GENERAL FUND COST	0	0	0	0	0
Total Incoming	880,568	225,787	862,567	40,740	203,048
			%80.33	%3.29	%16.38
C. TOTAL ALLOCATED		\$61,101,818	\$49,084,844	\$2,008,186	\$10,008,788

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

LEGAL SERVICES Allocations

Dept:8 CITY ATTORNEY

	ATTORNEY COSTS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	51,106	0.07%	\$35,842	\$0	\$35,842	\$0	\$35,842
6 ADMINISTRATIVE SERVICES	666,824	0.96%	467,657	(514,814)	(47,157)	0	(47,157)
9 CIVIL SERVICE COMMISSION	85,821	0.12%	60,188	(5,895)	54,293	219	54,512
10 CONTROLLER - ADM- ACCTNG OPS&S	278,262	0.40%	195,151	0	195,151	710	195,861
13 HUMAN RESOURCES	672,574	0.96%	471,690	(604,766)	(133,076)	1,715	(131,361)
16 OFC CONTRACT ADMIN - PROCUREMENT	271,586	0.39%	190,469	0	190,469	693	191,162
17 ACADEMY OF SCIENCES	363	0.00%	255	0	255	1	256
18 ADM - REAL ESTATE	225,759	0.32%	158,329	(20,544)	137,785	576	138,361
20 ADM - REPRODUCTION / MAIL	5,691	0.01%	3,991	0	3,991	15	4,006
21 ADULT PROBATION	49,382	0.07%	34,633	0	34,633	126	34,759
22 AIRPORT	4,167,401	5.98%	2,922,684	(3,465,327)	(542,643)	10,629	(532,014)
23 ANIMAL CARE/CONTROL	107,673	0.15%	75,513	0	75,513	275	75,788
24 ARTS COMMISSION	95,732	0.14%	67,139	0	67,139	244	67,383
25 ASIAN ART MUSEUM	70,317	0.10%	49,315	0	49,315	179	49,494
26 ASSESS/RECORD	684,256	0.98%	479,883	0	479,883	1,745	481,628
27 BUILD INSPECTION	1,841,860	2.64%	1,291,734	(1,962,354)	(670,620)	4,698	(665,922)
28 ECONOMIC WORKFORCE & DEV	1,167,967	1.67%	819,119	(500,720)	318,399	2,979	321,378
29 CHILD SUPPORT	18,284	0.03%	12,823	(18,069)	(5,246)	47	(5,199)
30 CHILD/YOUTH/FAMILY	45,857	0.07%	32,160	(45,857)	(13,697)	117	(13,580)
31 CHILD/FAMILY/C	25,949	0.04%	18,199	(25,949)	(7,750)	66	(7,684)
32 CITY PLANNING	1,112,271	1.59%	780,059	(1,129,429)	(349,370)	2,837	(346,534)
33 CLEAN WATER	464,610	0.67%	325,841	(482,324)	(156,483)	1,185	(155,298)
34 COMMUNITY COLLEGE	83,949	0.12%	58,875	(83,949)	(25,074)	214	(24,860)
35 CONVENTION FACILITY	47,379	0.07%	33,228	(69,852)	(36,624)	121	(36,503)
38 COUNTY EDUCATION	763,501	1.09%	535,459	(554,013)	(18,554)	1,947	(16,607)
40 DPH - JAIL HEALTH	21,782	0.03%	15,276	0	15,276	56	15,332
41 DPH - LAGUNA HONDA	1,904,815	2.73%	1,335,886	(1,736,266)	(400,380)	4,858	(395,522)
42 DPH - MENTAL HEALTH	203,730	0.29%	142,880	(203,730)	(60,850)	520	(60,330)
44 DPH - PUBLIC HEALTH	1,133,790	1.63%	795,150	(326,946)	468,204	2,892	471,096
45 DPH - SF GEN HOSP	1,413,532	2.03%	991,339	(1,488,272)	(496,933)	3,605	(493,328)
47 DISTRICT ATTORNEY	161,716	0.23%	113,415	0	113,415	412	113,827
48 ELECTIONS	274,632	0.39%	192,605	(1,050,000)	(857,395)	700	(856,694)
49 ECD	66,500	0.10%	46,638	(66,500)	(19,862)	170	(19,693)
50 ENVIRONMENT	263,155	0.38%	184,556	(14,573)	169,983	671	170,654
51 ETHICS COMM	301,910	0.43%	211,736	0	211,736	770	212,506
52 FINE ARTS MUSEUM	244,865	0.35%	171,729	0	171,729	625	172,353
53 FIRE	1,270,670	1.82%	891,147	(201,309)	689,838	3,241	693,079
54 HETCH-HETCHY	2,101,906	3.01%	1,474,110	(1,628,762)	(154,652)	5,361	(149,291)
55 HSS	128,282	0.18%	89,967	(128,466)	(38,499)	327	(38,172)
56 HUMAN RIGHTS	158,336	0.23%	111,044	0	111,044	404	111,448
57 HUMAN SERVICES	4,475,227	6.42%	3,138,569	(4,401,874)	(1,263,305)	11,414	(1,251,891)
58 JUVENILE PROB	420,599	0.60%	294,975	0	294,975	1,073	296,047

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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LEGAL SERVICES Allocations

Dept:8 CITY ATTORNEY

	ATTORNEY COSTS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 LAW LIBRARY	2,986	0.00%	\$2,094	\$0	\$2,094	\$8	\$2,102
61 MAYOR	2,511,494	3.60%	1,761,363	(548,258)	1,213,105	6,406	1,219,510
62 MEDICAL EXAMINER	86,430	0.12%	60,615	0	60,615	220	60,836
63 MTA - PARKING & TRAFFIC	1,433,748	2.06%	1,005,517	(1,592,661)	(587,144)	3,657	(583,487)
64 PERMIT APPEALS	184,158	0.26%	129,154	0	129,154	470	129,623
65 POLICE DEPT	6,927,421	9.93%	4,858,343	(24,688)	4,833,655	17,668	4,851,324
66 PORT COMMISSION	3,176,868	4.56%	2,228,003	(3,177,091)	(949,088)	8,103	(940,985)
67 PUB ADMIN GUARD	2,903	0.00%	2,036	0	2,036	7	2,043
68 PUBLIC DEFENDER	54,314	0.08%	38,092	0	38,092	139	38,230
69 PUBLIC LIBRARY	236,455	0.34%	165,831	0	165,831	603	166,434
70 MTA - MUNI	9,723,332	13.94%	6,819,173	(9,414,924)	(2,595,751)	24,799	(2,570,951)
71 PUC	3,363,435	4.82%	2,358,846	(5,805,733)	(3,446,887)	8,578	(3,438,308)
72 PW - ADMIN	697,623	1.00%	489,257	(332,349)	156,908	1,779	158,688
73 PW - ARCHITECT	0	0.00%	0	(19,014)	(19,014)	0	(19,014)
74 PW - BLDG REPAIR	5,669	0.01%	3,976	(41,594)	(37,618)	14	(37,604)
75 PW - CONSTRUCTION	984,466	1.41%	690,426	(24,300)	666,126	2,511	668,637
76 PW - STREET ENV	222,028	0.32%	155,713	(47,106)	108,607	566	109,173
77 PW - ENGINEER	98,968	0.14%	69,408	(392,202)	(322,794)	252	(322,541)
78 PW - STREET SEWER	659,060	0.95%	462,212	(14,562)	447,650	1,681	449,331
79 PW - ST USE & MAP	46,597	0.07%	32,679	(66,622)	(33,943)	119	(33,824)
80 PW - URBAN FOREST	19,668	0.03%	13,794	(16,316)	(2,522)	50	(2,472)
81 REC & PARK	1,230,560	1.76%	863,017	(1,230,560)	(367,543)	3,139	(364,404)
82 RENT ARB BOARD	64,058	0.09%	44,925	(144,240)	(99,315)	163	(99,151)
83 RETIREMENT	1,348,198	1.93%	945,519	(1,341,653)	(396,134)	3,439	(392,695)
84 SF REDEVELOPMENT	9,828	0.01%	6,893	0	6,893	25	6,918
85 SF TRANS AUTH	259,987	0.37%	182,334	(34,230)	148,104	663	148,767
86 SHERIFF	1,645,073	2.36%	1,153,724	0	1,153,724	4,196	1,157,919
87 STATUS OF WOMEN	22,121	0.03%	15,514	0	15,514	56	15,570
88 TAXICAB COMM	286,297	0.41%	200,786	(247,543)	(46,757)	730	(46,027)
89 TIS	448,623	0.64%	314,629	(360,343)	(45,714)	1,144	(44,570)
90 TREASURER/TC	806,638	1.16%	565,712	0	565,712	2,057	567,769
91 TRIAL COURTS	107,327	0.15%	75,271	(99,469)	(24,198)	274	(23,925)
92 WAR MEMORIAL	152,620	0.22%	107,036	(147,758)	(40,722)	389	(40,333)
93 WATER	5,288,727	7.58%	3,709,093	(2,142,743)	1,566,350	13,489	1,579,839
94 ALL OTHER AGENCIES	80,657	0.12%	56,566	(225,757)	(169,191)	206	(168,985)
Subtotal	69,738,158	100.00%	48,908,810	(48,222,276)	686,534	176,034	862,568
Direct Bills					48,222,276		48,222,276
TOTAL					48,908,810		49,084,844

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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GENERAL CITY RESPONSIBILITY Allocations

Dept:8 CITY ATTORNEY

	GENERAL CITY RESPONSIBI	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 CON - GEN CITY RESPONSIBILITY	100	100.00%	\$9,967,350	\$0	\$9,967,350	\$0	\$9,967,350
999 2nd Allocation Orphans	0	0.00%	0	0	0	41,438	41,438
Subtotal	100	100.00%	9,967,350	0	9,967,350	41,438	10,008,788
Direct Bills					0		0
TOTAL					9,967,350		10,008,788

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
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ALLOCATION SUMMARY

Dept:8 CITY ATTORNEY

Department	LEGAL SERVICES	GENERAL GOVERNME NT	GENERAL CITY RESPONSIBI	Total
0 DIRECT BILLED	48,222,276	\$0	\$0	\$48,222,276
3 BOARD OF SUPERVISORS	35,842	0	0	35,842
4 CON - GEN CITY RESPONSIBILITY	0	0	9,967,350	9,967,350
6 ADMINISTRATIVE SERVICES	(47,157)	0	0	(47,157)
9 CIVIL SERVICE COMMISSION	54,512	0	0	54,512
10 CONTROLLER - ADM- ACCTNG OPS&S	195,861	0	0	195,861
13 HUMAN RESOURCES	(131,361)	0	0	(131,361)
16 OFC CONTRACT ADMIN - PROCUREMENT	191,162	0	0	191,162
17 ACADEMY OF SCIENCES	256	0	0	256
18 ADM - REAL ESTATE	138,361	0	0	138,361
20 ADM - REPRODUCTION / MAIL	4,006	0	0	4,006
21 ADULT PROBATION	34,759	0	0	34,759
22 AIRPORT	(532,014)	0	0	(532,014)
23 ANIMAL CARE/CONTROL	75,788	0	0	75,788
24 ARTS COMMISSION	67,383	0	0	67,383
25 ASIAN ART MUSEUM	49,494	0	0	49,494
26 ASSESS/RECORD	481,628	0	0	481,628
27 BUILD INSPECTION	(665,922)	0	0	(665,922)
28 ECONOMIC WORKFORCE & DEV	321,378	0	0	321,378
29 CHILD SUPPORT	(5,199)	0	0	(5,199)
30 CHILD/YOUTH/FAMILY	(13,580)	0	0	(13,580)
31 CHILD/FAMILY/C	(7,684)	0	0	(7,684)
32 CITY PLANNING	(346,534)	0	0	(346,534)
33 CLEAN WATER	(155,298)	0	0	(155,298)
34 COMMUNITY COLLEGE	(24,860)	0	0	(24,860)
35 CONVENTION FACILITY	(36,503)	0	0	(36,503)
38 COUNTY EDUCATION	(16,607)	0	0	(16,607)
40 DPH - JAIL HEALTH	15,332	0	0	15,332
41 DPH - LAGUNA HONDA	(395,522)	0	0	(395,522)
42 DPH - MENTAL HEALTH	(60,330)	0	0	(60,330)
44 DPH - PUBLIC HEALTH	471,096	0	0	471,096
45 DPH - SF GEN HOSP	(493,328)	0	0	(493,328)
47 DISTRICT ATTORNEY	113,827	0	0	113,827
48 ELECTIONS	(856,694)	0	0	(856,694)
49 ECD	(19,693)	0	0	(19,693)
50 ENVIRONMENT	170,654	0	0	170,654
51 ETHICS COMM	212,506	0	0	212,506
52 FINE ARTS MUSEUM	172,353	0	0	172,353
53 FIRE	693,079	0	0	693,079
54 HETCH-HETCHY	(149,291)	0	0	(149,291)
55 HSS	(38,172)	0	0	(38,172)

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:8 CITY ATTORNEY

Department	LEGAL SERVICES	GENERAL GOVERNME NT	GENERAL CITY RESPONSIBI	Total
56 HUMAN RIGHTS	111,448	\$0	\$0	\$111,448
57 HUMAN SERVICES	(1,251,891)	0	0	(1,251,891)
58 JUVENILE PROB	296,047	0	0	296,047
59 LAW LIBRARY	2,102	0	0	2,102
61 MAYOR	1,219,510	0	0	1,219,510
62 MEDICAL EXAMINER	60,836	0	0	60,836
63 MTA - PARKING & TRAFFIC	(583,487)	0	0	(583,487)
64 PERMIT APPEALS	129,623	0	0	129,623
65 POLICE DEPT	4,851,324	0	0	4,851,324
66 PORT COMMISSION	(940,985)	0	0	(940,985)
67 PUB ADMIN GUARD	2,043	0	0	2,043
68 PUBLIC DEFENDER	38,230	0	0	38,230
69 PUBLIC LIBRARY	166,434	0	0	166,434
70 MTA - MUNI	(2,570,951)	0	0	(2,570,951)
71 PUC	(3,438,308)	0	0	(3,438,308)
72 PW - ADMIN	158,688	0	0	158,688
73 PW - ARCHITECT	(19,014)	0	0	(19,014)
74 PW - BLDG REPAIR	(37,604)	0	0	(37,604)
75 PW - CONSTRUCTION	668,637	0	0	668,637
76 PW - STREET ENV	109,173	0	0	109,173
77 PW - ENGINEER	(322,541)	0	0	(322,541)
78 PW - STREET SEWER	449,331	0	0	449,331
79 PW - ST USE & MAP	(33,824)	0	0	(33,824)
80 PW - URBAN FOREST	(2,472)	0	0	(2,472)
81 REC & PARK	(364,404)	0	0	(364,404)
82 RENT ARB BOARD	(99,151)	0	0	(99,151)
83 RETIREMENT	(392,695)	0	0	(392,695)
84 SF REDEVELOPMENT	6,918	0	0	6,918
85 SF TRANS AUTH	148,767	0	0	148,767
86 SHERIFF	1,157,919	0	0	1,157,919
87 STATUS OF WOMEN	15,570	0	0	15,570
88 TAXICAB COMM	(46,027)	0	0	(46,027)
89 TIS	(44,570)	0	0	(44,570)
90 TREASURER/TC	567,769	0	0	567,769
91 TRIAL COURTS	(23,925)	0	0	(23,925)
92 WAR MEMORIAL	(40,333)	0	0	(40,333)
93 WATER	1,579,839	0	0	1,579,839
94 ALL OTHER AGENCIES	(168,985)	0	0	(168,985)
999 2nd Allocation Orphans	0	0	41,438	41,438

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:8 CITY ATTORNEY

Department	LEGAL SERVICES	GENERAL GOVERNME NT	GENERAL CITY RESPONSIBI	Total
Total	49,084,844	0	10,008,788	59,093,632

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 9 – CIVIL SERVICE COMMISSION

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

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

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

A. DEPARTMENT COSTS

Dept:9 CIVIL SERVICE COMMISSION

		Amount	General Admin	CIVIL SERVICE
Salaries	S1	\$544,838	\$0	\$544,838
Salary % Split			.00%	100.00%
Benefits	S	132,631	0	132,631
		677,469	0	677,469
SUPPLY & SERVICES COST				
NON-PERSONNEL SVCS	S	3,138	0	3,138
MTRLS & SUPPLIES	S	3,383	0	3,383
SVCS OF OTHER DEPTS	S	107,497	0	107,497
CHARGES FOR SVCS	S	(214)	0	(214)
EXPEND RECOVERY	D	(223,846)	0	0
DEPARTMENT Cost Total		(110,042)	0	113,804
ADJUSTMENTS				
EXPEND RECOVERY	D	223,846	0	0
Total		791,273	0	791,273
General Admin Distribution			0	0
Grand Total		\$791,273		\$791,273

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Salary%)

Dept:9 CIVIL SERVICE COMMISSION

Department	First Incoming	Second Incoming	CIVIL SERVICE
3 FINANCE COMMITTEE	\$212	\$0	\$212
3 RECORDS & INFORMATION	137	0	137
Subtotal - BOARD OF SUPERVISORS	349	0	349
4 UNEMPLOYMENT	12	0	12
4 SUPPORT SERVICES	23	0	23
Subtotal - CON - GEN CITY RESPONSIB	35	0	35
5 RETIRED EMPLOYEES	155,675	0	155,675
5 OTHER PLANS	505	0	505
Subtotal - HSS - GENERAL FUND COST	156,180	0	156,180
8 LEGAL SERVICES	54,293	0	54,293
Subtotal - CITY ATTORNEY	54,293	0	54,293
9 CIVIL SERVICE	0	274	274
Subtotal - CIVIL SERVICE COMMISSION	0	274	274
10 ADMIN & ACCOUNTING	0	1,113	1,113
Subtotal - CONTROLLER - ADM- ACCTN	0	1,113	1,113
12 PAYROLL SERVICES	0	1,959	1,959
Subtotal - CON - PAYROLL/PERS SVCS	0	1,959	1,959
13 CITY PERSONNEL	0	(28,177)	(28,177)
Subtotal - HUMAN RESOURCES	0	(28,177)	(28,177)
14 WORKERS' COMP	0	(14)	(14)
Subtotal - HR - WORKERS' COMP	0	(14)	(14)
15 BUDGET OFFICE	0	88	88
Subtotal - MAYOR'S BUDGET OFFICE	0	88	88
16 PROCUREMENT SERVICES	0	729	729
Subtotal - OFC CONTRACT ADMIN - PR	0	729	729
3 FINANCE COMMITTEE	0	8	8

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Salary%)

Dept:9 CIVIL SERVICE COMMISSION

Department	First Incoming	Second Incoming	CIVIL SERVICE
3 RECORDS & INFORMATION	\$0	\$5	\$5
Subtotal - BOARD OF SUPERVISORS	0	13	13
4 UNEMPLOYMENT	0	1	1
4 SUPPORT SERVICES	0	3	3
Subtotal - CON - GEN CITY RESPONSIB	0	4	4
5 RETIRED EMPLOYEES	0	(1)	(1)
5 OTHER PLANS	0	0	0
Subtotal - HSS - GENERAL FUND COST	0	(1)	(1)
8 LEGAL SERVICES	0	219	219
Subtotal - CITY ATTORNEY	0	219	219
Total Incoming	210,857	(23,793)	187,064
			%100.00
C. TOTAL ALLOCATED		\$978,337	\$978,337

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

CIVIL SERVICE Allocations

Dept:9 CIVIL SERVICE COMMISSION

	AVG EMPLOYMEN T STATS,	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	76	0.21%	\$2,082	\$0	\$2,082	\$0	\$2,082
6 ADMINISTRATIVE SERVICES	304	0.83%	8,327	0	8,327	0	8,327
7 ADMIN SVCS - RISK MANAGEMENT	3	0.01%	82	0	82	0	82
8 CITY ATTORNEY	319	0.87%	8,738	0	8,738	0	8,738
9 CIVIL SERVICE COMMISSION	10	0.03%	274	0	274	0	274
10 CONTROLLER - ADM- ACCTNG OPS&S	79	0.22%	2,164	0	2,164	(52)	2,111
11 CON - AUDITS	56	0.15%	1,534	0	1,534	(37)	1,497
12 CON - PAYROLL/PERS SVCS DIV	28	0.08%	767	0	767	(19)	748
13 HUMAN RESOURCES	193	0.53%	5,286	0	5,286	(128)	5,158
16 OFC CONTRACT ADMIN - PROCUREMENT	34	0.09%	931	0	931	(23)	909
17 ACADEMY OF SCIENCES	12	0.03%	329	0	329	(8)	321
18 ADM - REAL ESTATE	27	0.07%	740	0	740	(18)	722
19 ADM - CENTRAL SHOPS	114	0.31%	3,123	0	3,123	(76)	3,047
21 ADULT PROBATION	100	0.27%	2,739	0	2,739	(66)	2,673
22 AIRPORT	1,345	3.68%	36,841	0	36,841	(892)	35,949
23 ANIMAL CARE/CONTROL	41	0.11%	1,123	0	1,123	(27)	1,096
24 ARTS COMMISSION	30	0.08%	822	0	822	(20)	802
25 ASIAN ART MUSEUM	70	0.19%	1,917	0	1,917	(46)	1,871
26 ASSESS/RECORD	119	0.33%	3,260	0	3,260	(79)	3,181
27 BUILD INSPECTION	280	0.77%	7,670	0	7,670	(186)	7,484
28 ECONOMIC WORKFORCE & DEV	38	0.10%	1,041	0	1,041	(25)	1,016
29 CHILD SUPPORT	125	0.34%	3,424	0	3,424	(83)	3,341
30 CHILD/YOUTH/FAMILY	39	0.11%	1,068	0	1,068	(26)	1,042
31 CHILD/FAMILY/C	15	0.04%	411	0	411	(10)	401
32 CITY PLANNING	167	0.46%	4,574	0	4,574	(111)	4,464
33 CLEAN WATER	436	1.19%	11,943	0	11,943	(289)	11,653
34 COMMUNITY COLLEGE	1,064	2.91%	29,144	0	29,144	(706)	28,438
35 CONVENTION FACILITY	1	0.00%	27	0	27	(1)	27
38 COUNTY EDUCATION	3,685	10.07%	100,936	0	100,936	(2,444)	98,492
39 DPH - HEALTH HOME	106	0.29%	2,903	0	2,903	(70)	2,833
40 DPH - JAIL HEALTH	172	0.47%	4,711	0	4,711	(114)	4,597
41 DPH - LAGUNA HONDA	1,739	4.75%	47,633	0	47,633	(1,153)	46,480
42 DPH - MENTAL HEALTH	673	1.84%	18,434	0	18,434	(446)	17,988
43 DPH - PRIMARY CARE	533	1.46%	14,599	0	14,599	(354)	14,246
44 DPH - PUBLIC HEALTH	937	2.56%	25,665	0	25,665	(621)	25,044
45 DPH - SF GEN HOSP	3,278	8.96%	89,788	0	89,788	(2,174)	87,614
46 DPH - SUBSTANCE	52	0.14%	1,424	0	1,424	(34)	1,390
47 DISTRICT ATTORNEY	266	0.73%	7,286	0	7,286	(176)	7,110
48 ELECTIONS	153	0.42%	4,191	0	4,191	(101)	4,090
49 ECD	223	0.61%	6,108	0	6,108	(148)	5,960
50 ENVIRONMENT	66	0.18%	1,808	0	1,808	(44)	1,764
51 ETHICS COMM	22	0.06%	603	0	603	(15)	588

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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CIVIL SERVICE Allocations

Dept:9 CIVIL SERVICE COMMISSION

	AVG EMPLOYMEN T STATS,	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 FINE ARTS MUSEUM	174	0.48%	\$4,766	\$0	\$4,766	\$(115)	\$4,651
53 FIRE	1,646	4.50%	45,086	0	45,086	(1,092)	43,994
54 HETCH-HETCHY	250	0.68%	6,848	0	6,848	(166)	6,682
55 HSS	37	0.10%	1,013	0	1,013	(25)	989
56 HUMAN RIGHTS	40	0.11%	1,096	0	1,096	(27)	1,069
57 HUMAN SERVICES	1,951	5.33%	53,440	0	53,440	(1,294)	52,146
58 JUVENILE PROB	279	0.76%	7,642	0	7,642	(185)	7,457
59 LAW LIBRARY	3	0.01%	82	0	82	(2)	80
61 MAYOR	123	0.34%	3,369	0	3,369	(82)	3,288
62 MEDICAL EXAMINER	32	0.09%	877	0	877	(21)	855
63 MTA - PARKING & TRAFFIC	692	1.89%	18,955	0	18,955	(459)	18,496
64 PERMIT APPEALS	10	0.03%	274	0	274	(7)	267
65 POLICE DEPT	2,754	7.53%	75,435	0	75,435	(1,827)	73,608
66 PORT COMMISSION	231	0.63%	6,327	0	6,327	(153)	6,174
68 PUBLIC DEFENDER	169	0.46%	4,629	0	4,629	(112)	4,517
69 PUBLIC LIBRARY	857	2.34%	23,474	0	23,474	(568)	22,906
70 MTA - MUNI	4,030	11.02%	110,386	(85,721)	24,665	(2,673)	21,992
71 PUC	684	1.87%	18,735	(138,125)	(119,390)	(454)	(119,843)
72 PW - ADMIN	81	0.22%	2,219	0	2,219	(54)	2,165
73 PW - ARCHITECT	86	0.24%	2,356	0	2,356	(57)	2,299
74 PW - BLDG REPAIR	232	0.63%	6,355	0	6,355	(154)	6,201
75 PW - CONSTRUCTION	153	0.42%	4,191	0	4,191	(101)	4,089
76 PW - STREET ENV	324	0.89%	8,875	0	8,875	(215)	8,660
77 PW - ENGINEER	184	0.50%	5,040	0	5,040	(122)	4,918
78 PW - STREET SEWER	93	0.25%	2,547	0	2,547	(62)	2,486
79 PW - ST USE & MAP	94	0.26%	2,575	0	2,575	(62)	2,512
80 PW - URBAN FOREST	135	0.37%	3,698	0	3,698	(90)	3,608
81 REC & PARK	1,082	2.96%	29,637	0	29,637	(718)	28,920
82 RENT ARB BOARD	36	0.10%	986	0	986	(24)	962
83 RETIREMENT	77	0.21%	2,109	0	2,109	(51)	2,058
86 SHERIFF	1,002	2.74%	27,446	0	27,446	(665)	26,781
87 STATUS OF WOMEN	11	0.03%	301	0	301	(7)	294
88 TAXICAB COMM	11	0.03%	301	0	301	(7)	294
89 TIS	333	0.91%	9,121	0	9,121	(221)	8,900
90 TREASURER/TC	210	0.57%	5,752	0	5,752	(139)	5,613
91 TRIAL COURTS	633	1.73%	17,339	0	17,339	(420)	16,919
92 WAR MEMORIAL	116	0.32%	3,177	0	3,177	(77)	3,100
93 WATER	701	1.92%	19,201	0	19,201	(465)	18,736
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

CIVIL SERVICE Allocations

Dept:9 CIVIL SERVICE COMMISSION

	AVG EMPLOYMEN T STATS,	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	36,586	100.00%	1,002,130	(223,846)	778,284	(23,793)	754,491
Direct Bills					223,846		223,846
TOTAL					1,002,130		978,337

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:9 CIVIL SERVICE COMMISSION

Department	CIVIL SERVICE	Total
0 DIRECT BILLED	223,846	\$223,846
3 BOARD OF SUPERVISORS	2,082	2,082
6 ADMINISTRATIVE SERVICES	8,327	8,327
7 ADMIN SVCS - RISK MANAGEMENT	82	82
8 CITY ATTORNEY	8,738	8,738
9 CIVIL SERVICE COMMISSION	274	274
10 CONTROLLER - ADM- ACCTNG OPS&S	2,111	2,111
11 CON - AUDITS	1,497	1,497
12 CON - PAYROLL/PERS SVCS DIV	748	748
13 HUMAN RESOURCES	5,158	5,158
16 OFC CONTRACT ADMIN - PROCUREMENT	909	909
17 ACADEMY OF SCIENCES	321	321
18 ADM - REAL ESTATE	722	722
19 ADM - CENTRAL SHOPS	3,047	3,047
21 ADULT PROBATION	2,673	2,673
22 AIRPORT	35,949	35,949
23 ANIMAL CARE/CONTROL	1,096	1,096
24 ARTS COMMISSION	802	802
25 ASIAN ART MUSEUM	1,871	1,871
26 ASSESS/RECORD	3,181	3,181
27 BUILD INSPECTION	7,484	7,484
28 ECONOMIC WORKFORCE & DEV	1,016	1,016
29 CHILD SUPPORT	3,341	3,341
30 CHILD/YOUTH/FAMILY	1,042	1,042
31 CHILD/FAMILY/C	401	401
32 CITY PLANNING	4,464	4,464
33 CLEAN WATER	11,653	11,653
34 COMMUNITY COLLEGE	28,438	28,438
35 CONVENTION FACILITY	27	27
38 COUNTY EDUCATION	98,492	98,492
39 DPH - HEALTH HOME	2,833	2,833
40 DPH - JAIL HEALTH	4,597	4,597
41 DPH - LAGUNA HONDA	46,480	46,480
42 DPH - MENTAL HEALTH	17,988	17,988
43 DPH - PRIMARY CARE	14,246	14,246
44 DPH - PUBLIC HEALTH	25,044	25,044
45 DPH - SF GEN HOSP	87,614	87,614
46 DPH - SUBSTANCE	1,390	1,390
47 DISTRICT ATTORNEY	7,110	7,110
48 ELECTIONS	4,089	4,089
49 ECD	5,960	5,960

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:9 CIVIL SERVICE COMMISSION

Department	CIVIL SERVICE	Total
50 ENVIRONMENT	1,764	\$1,764
51 ETHICS COMM	588	588
52 FINE ARTS MUSEUM	4,651	4,651
53 FIRE	43,994	43,994
54 HETCH-HETCHY	6,682	6,682
55 HSS	989	989
56 HUMAN RIGHTS	1,069	1,069
57 HUMAN SERVICES	52,146	52,146
58 JUVENILE PROB	7,457	7,457
59 LAW LIBRARY	80	80
61 MAYOR	3,288	3,288
62 MEDICAL EXAMINER	855	855
63 MTA - PARKING & TRAFFIC	18,496	18,496
64 PERMIT APPEALS	267	267
65 POLICE DEPT	73,608	73,608
66 PORT COMMISSION	6,174	6,174
68 PUBLIC DEFENDER	4,517	4,517
69 PUBLIC LIBRARY	22,906	22,906
70 MTA - MUNI	21,992	21,992
71 PUC	(119,843)	(119,843)
72 PW - ADMIN	2,165	2,165
73 PW - ARCHITECT	2,299	2,299
74 PW - BLDG REPAIR	6,201	6,201
75 PW - CONSTRUCTION	4,089	4,089
76 PW - STREET ENV	8,660	8,660
77 PW - ENGINEER	4,918	4,918
78 PW - STREET SEWER	2,486	2,486
79 PW - ST USE & MAP	2,512	2,512
80 PW - URBAN FOREST	3,608	3,608
81 REC & PARK	28,920	28,920
82 RENT ARB BOARD	962	962
83 RETIREMENT	2,058	2,058
86 SHERIFF	26,781	26,781
87 STATUS OF WOMEN	294	294
88 TAXICAB COMM	294	294
89 TIS	8,900	8,900
90 TREASURER/TC	5,613	5,613
91 TRIAL COURTS	16,919	16,919
92 WAR MEMORIAL	3,100	3,100
93 WATER	18,736	18,736
999 2nd Allocation Orphans	0	0

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:9 CIVIL SERVICE COMMISSION

Department	CIVIL SERVICE	Total
Total	978,337	978,337

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 10 – CONTROLLER – ADMINISTRATION, ACCOUNTING OPERATIONS & SYSTEMS

The Controller - Administration division provides general fiscal oversight for the City. This division prepares the City's budget, bond official statement information, and bond secondary disclosure data, revenue and expenditure projections, property tax allocations, the annual Citizen Survey of City Services and information to support personnel negotiations. The division supports other City departments in managing and improving the delivery of services to City customers through the development of performance measures. The division also performs management functions within the Controller's Office, including personnel administration, maintenance of the local area network and other automated systems, and administrative support.

The Accounting Operations and System Division processes transactions (except payroll) of City and County departments, including the San Francisco Community College District and the San Francisco Unified School District. (SFUSD has its own general accounting department; Financial Operations processes only school revenues, miscellaneous warrants and journal entries). The division's primary function is to control the financial activities of the City. The division certifies contracts, pays vendors, approves personnel requisitions and reviews, monitors, controls and projects departmental expenditures on a continuous basis to assess overall fiscal condition. The division

assists departments to achieve fiscal compliance, accuracy, and timely and meaningful financial information. The division is also responsible for the City's Comprehensive Annual Financial Report and A-87 Countywide Cost Allocation Plan. The Operations Section manages citywide accounting, revenue, disbursement, warrant processing and record-keeping activities. The division maintains the automated On-Line FAMIS accounting system. The division performs year-end accounts closing procedures, account reconciliation, and records all annual audit adjustments.

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010**

**SCHEDULE 10 – CONTROLLER – ADMINISTRATION, ACCOUNTING OPERATIONS & SYSTEMS
(continued)**

Prior year, Controller - Administration and Controller - Accounting Operations and Systems were separate central service centers, but this year it combines the two divisions into one central service center since both divisions provide administrative support and accounting services to other city departments. The allocation cost basis is the Budget Less One Time Costs which is more appropriate to use than the citywide document count, the number of revenue budgets line items per department, interest income per department, grant expenditures per department, or average number of employee per department as stated in prior year.

The remaining function is general government which represent costs that are general government in nature and therefore unallowable. These functions include Property Taxes and General Tax Revenue Projections.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

PERSONNEL :

JG OPS&SYS

	Salary	General Admin	ADMIN & ACCOUNTIN G	GENERAL GOVERNME NT
Controller	\$243,302	\$243,302	\$0	\$0
		100.00%	0.00%	0.00%
Deputy Director V	181,544	181,544	0	0
		100.00%	0.00%	0.00%
Deputy Director III	149,646	7,482	52,376	89,788
		5.00%	35.00%	60.00%
Manager III	120,516	6,026	114,490	0
		5.00%	95.00%	0.00%
Manager III	120,516	6,026	108,464	6,026
		5.00%	90.00%	5.00%
Manager III	120,516	6,026	0	114,490
		5.00%	0.00%	95.00%
Manager I	104,123	0	0	104,123
		0.00%	0.00%	100.00%
Principal Admin Analyst II	115,269	5,763	57,635	51,871
		5.00%	50.00%	45.00%
Principal Admin Analyst II	115,269	5,763	11,527	97,979
		5.00%	10.00%	85.00%
Principal Admin Analyst	105,351	0	97,976	7,375
		0.00%	93.00%	7.00%
Senior Accountant	72,357	0	61,503	10,854
		0.00%	85.00%	15.00%
Senior Accountant	72,357	0	28,943	43,414
		0.00%	40.00%	60.00%
Senior Admin Analyst	90,994	0	54,596	36,398
		0.00%	60.00%	40.00%
Senior Admin Analyst	90,994	0	72,795	18,199
		0.00%	80.00%	20.00%
Senior Admin Analyst	90,994	0	72,795	18,199
		0.00%	80.00%	20.00%
Senior Systems Accountant (3)	303,913	0	303,913	0
		0.00%	100.00%	0.00%
Senior Systems Accountant	101,304	0	40,522	60,782
		0.00%	40.00%	60.00%
Accountant Intern (5)	271,207	0	271,207	0
		0.00%	100.00%	0.00%
Bus Analyst- Principal (2)	231,010	0	231,010	0
		0.00%	100.00%	0.00%

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

PERSONNEL SERVICE ANALYSIS

Dept:10 CONTROLLER - ADM- ACCTNG OPS&SYS

	Salary	General Admin	ADMIN & ACCOUNTIN G	GENERAL GOVERNME NT
Business Analyst	86,217	0	86,217	0
		0.00%	100.00%	0.00%
Business Analyst - Senior	99,791	0	99,791	0
		0.00%	100.00%	0.00%
Deputy Director II	120,516	0	120,516	0
		0.00%	100.00%	0.00%
Executive Secretary I	62,489	0	62,489	0
		0.00%	100.00%	0.00%
Executive Secretary II (2)	145,444	0	145,444	0
		0.00%	100.00%	0.00%
Executive Secretary to the Controller	86,661	0	86,661	0
		0.00%	100.00%	0.00%
Management Assistant (2)	135,782	0	135,782	0
		0.00%	100.00%	0.00%
Manager III (5)	602,578	0	602,578	0
		0.00%	100.00%	0.00%
Manager IV	129,261	0	129,261	0
		0.00%	100.00%	0.00%
Manager VI (2)	299,293	0	299,293	0
		0.00%	100.00%	0.00%
Operator - Senior	62,829	0	62,829	0
		0.00%	100.00%	0.00%
Personnel Analyst	81,231	0	81,231	0
		0.00%	100.00%	0.00%
Personnel Technician	65,153	0	65,153	0
		0.00%	100.00%	0.00%
Principal Account Clerk	64,036	0	64,036	0
		0.00%	100.00%	0.00%
Principal Accountant (6)	525,132	0	525,132	0
		0.00%	100.00%	0.00%
Principal Admin Analyst	105,351	0	105,351	0
		0.00%	100.00%	0.00%
Project Director	127,355	0	127,355	0
		0.00%	100.00%	0.00%
Senior Account Clerk (3)	170,001	0	170,001	0
		0.00%	100.00%	0.00%
Senior Accountant (9)	651,209	0	651,209	0
		0.00%	100.00%	0.00%

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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PERSONNEL SERVICE ANALYSIS

Dept:10 CONTROLLER - ADM- ACCTNG OPS&SYS

	Salary	General Admin	ADMIN & ACCOUNTIN G	GENERAL GOVERNME NT
Senior Admin Analyst (2)	181,988	0	181,988	0
		0.00%	100.00%	0.00%
Senior Payroll and Personnel Clerk	64,036	0	64,036	0
		0.00%	100.00%	0.00%
Senior Personnel Analyst	95,092	0	95,092	0
		0.00%	100.00%	0.00%
Senior Systems Accountant (14)	1,418,260	0	1,418,260	0
		0.00%	100.00%	0.00%
Administrative Analyst	73,764	0	73,764	0
		0.00%	100.00%	0.00%
Senior Clerk Typist	52,053	0	52,053	0
		0.00%	100.00%	0.00%
Total	8,206,704	461,933	7,085,275	659,496
RELATIVE %	0.00%	5.63%	86.34%	8.04%

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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A. DEPARTMENT COSTS

Dept:10 CONTROLLER - ADM- ACCTNG OPS&SYS

		Amount	General Admin	ADMIN & ACCOUNTIN G	GENERAL GOVERNME NT
Salaries	S	\$7,524,885	\$423,555	\$6,496,625	\$604,705
Salary % Split			5.63%	86.34%	8.04%
Benefits	S	1,861,902	104,801	1,607,477	149,624
		9,386,787	528,356	8,104,102	754,329
SUPPLY & SERVICES COST					
NON-PERSONNEL SVCS	S	1,225,389	68,974	1,057,942	98,473
MTRLS & SUPPLIES	S	164,895	9,281	142,362	13,251
SVCS OF OTHER DEPTS	S	1,524,872	85,831	1,316,501	122,540
CHGS FOR SVCS	S	(25,000)	(1,407)	(21,584)	(2,009)
CAPITAL OUTLAY	D	47,018	0	0	0
EXPEND RECOVERY	D	(2,790,133)	0	0	0
BOND ISSUE REVENUE	S	(100,000)	(5,629)	(86,335)	(8,036)
ALLOCATED CHGS	S	(203,772)	(11,470)	(175,927)	(16,375)
DEPARTMENT Cost Total		(156,731)	145,580	2,232,959	207,844
ADJUSTMENTS					
CAPITAL OUTLAY	D	(47,018)	0	0	0
EXPEND RECOVERY	D	2,790,133	0	0	0
Total		11,973,171	673,936	10,337,061	962,173
General Admin Distribution			(673,936)	616,548	57,388
				not allocated	
Grand Total		\$11,973,170		\$10,953,609	\$1,019,561

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Salary%)

Dept:10 CONTROLLER - ADM- ACCTNG OPS&SYS

Department	First Incoming	Second Incoming	ADMIN & ACCOUNTING	GENERAL GOVERNMENT
2 EQUIPMENT DEPRECIATION	\$30,374	\$0	\$27,788	\$2,586
Subtotal - EQUIPMENT DEPRECIATION	30,374	0	27,788	2,586
3 FINANCE COMMITTEE	3,828	0	3,502	326
3 RECORDS & INFORMATION	1,085	0	993	92
Subtotal - BOARD OF SUPERVISORS	4,913	0	4,495	418
4 UNEMPLOYMENT	94	0	86	8
4 SUPPORT SERVICES	181	0	166	15
Subtotal - CON - GEN CITY RESPONSIB	275	0	252	23
5 RETIRED EMPLOYEES	473,012	0	432,733	40,279
5 CITY PLAN	530	0	485	45
5 OTHER PLANS	4,668	0	4,271	397
Subtotal - HSS - GENERAL FUND COST	478,210	0	437,489	40,721
8 LEGAL SERVICES	195,151	0	178,533	16,618
Subtotal - CITY ATTORNEY	195,151	0	178,533	16,618
9 CIVIL SERVICE	2,164	0	1,980	184
Subtotal - CIVIL SERVICE COMMISSION	2,164	0	1,980	184
10 ADMIN & ACCOUNTING	0	20,107	18,395	1,712
Subtotal - CONTROLLER - ADM- ACCTN	0	20,107	18,395	1,712
11 CITY AUDITS	0	437,451	400,200	37,251
Subtotal - CON - AUDITS	0	437,451	400,200	37,251
12 PAYROLL SERVICES	0	14,066	12,868	1,198
Subtotal - CON - PAYROLL/PERS SVCS	0	14,066	12,868	1,198
13 CITY PERSONNEL	0	26,704	24,430	2,274
Subtotal - HUMAN RESOURCES	0	26,704	24,430	2,274
14 WORKERS' COMP	0	(71)	(65)	(6)

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Salary%)

Dept:10 CONTROLLER - ADM- ACCTNG OPS&SYS

Department	First Incoming	Second Incoming	ADMIN & ACCOUNTING	GENERAL GOVERNMENT
Subtotal - HR - WORKERS' COMP	\$0	\$(71)	\$(65)	\$(6)
15 BUDGET OFFICE	0	1,584	1,449	135
Subtotal - MAYOR'S BUDGET OFFICE	0	1,584	1,449	135
16 PROCUREMENT SERVICES	0	22,062	20,183	1,879
Subtotal - OFC CONTRACT ADMIN - PR	0	22,062	20,183	1,879
3 FINANCE COMMITTEE	0	140	128	12
3 RECORDS & INFORMATION	0	40	37	3
Subtotal - BOARD OF SUPERVISORS	0	180	165	15
4 UNEMPLOYMENT	0	12	11	1
4 SUPPORT SERVICES	0	22	20	2
Subtotal - CON - GEN CITY RESPONSIB	0	34	31	3
5 RETIRED EMPLOYEES	0	(3)	(3)	(0)
5 CITY PLAN	0	0	0	0
5 OTHER PLANS	0	0	0	0
Subtotal - HSS - GENERAL FUND COST	0	(3)	(3)	(0)
8 LEGAL SERVICES	0	710	650	60
Subtotal - CITY ATTORNEY	0	710	650	60
9 CIVIL SERVICE	0	(52)	(48)	(4)
Subtotal - CIVIL SERVICE COMMISSION	0	(52)	(48)	(4)
Total Incoming	711,087	522,772	1,128,791	105,068
			%91.48	%8.52
C. TOTAL ALLOCATED		\$13,207,029	\$12,082,400	\$1,124,629

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ADMIN & ACCOUNTING Allocations

Dept:10 CONTROLLER - ADM- ACCTNG OPS&SYS

	BUDGET LESS ONE- TIME COSTS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	10,566,514	0.18%	\$21,434	\$0	\$21,434	\$0	\$21,434
4 CON - GEN CITY RESPONSIBILITY	223,294,104	3.90%	452,944	0	452,944	0	452,944
6 ADMINISTRATIVE SERVICES	137,726,566	2.41%	279,373	0	279,373	0	279,373
8 CITY ATTORNEY	11,466,304	0.20%	23,259	0	23,259	0	23,259
9 CIVIL SERVICE COMMISSION	548,534	0.01%	1,113	0	1,113	0	1,113
10 CONTROLLER - ADM- ACCTNG OPS&S	9,912,351	0.17%	20,107	0	20,107	0	20,107
12 CON - PAYROLL/PERS SVCS DIV	5,372,192	0.09%	10,897	0	10,897	482	11,380
13 HUMAN RESOURCES	11,100,375	0.19%	22,517	0	22,517	997	23,513
14 HR - WORKERS' COMP	0	0.00%	0	(41,540)	(41,540)	0	(41,540)
17 ACADEMY OF SCIENCES	3,805,399	0.07%	7,719	0	7,719	342	8,061
21 ADULT PROBATION	12,395,559	0.22%	25,144	0	25,144	1,113	26,257
22 AIRPORT	544,033,315	9.51%	1,103,552	(638,649)	464,903	48,842	513,745
24 ARTS COMMISSION	9,395,083	0.16%	19,058	0	19,058	843	19,901
25 ASIAN ART MUSEUM	7,473,491	0.13%	15,160	0	15,160	671	15,831
26 ASSESS/RECORD	15,000,254	0.26%	30,427	0	30,427	1,347	31,774
27 BUILD INSPECTION	46,547,729	0.81%	94,420	(16,470)	77,950	4,179	82,129
28 ECONOMIC WORKFORCE & DEV	5,792,228	0.10%	11,749	(18,297)	(6,548)	520	(6,028)
29 CHILD SUPPORT	14,731,462	0.26%	29,882	0	29,882	1,323	31,205
30 CHILD/YOUTH/FAMILY	97,075,984	1.70%	196,915	0	196,915	8,715	205,630
31 CHILD/FAMILY/C	20,965,606	0.37%	42,528	0	42,528	1,882	44,410
32 CITY PLANNING	23,458,223	0.41%	47,584	0	47,584	2,106	49,690
38 COUNTY EDUCATION	75,883	0.00%	154	0	154	7	161
39 DPH - HEALTH HOME	10,391,366	0.18%	21,079	0	21,079	933	22,011
40 DPH - JAIL HEALTH	1,451,342	0.03%	2,944	0	2,944	130	3,074
41 DPH - LAGUNA HONDA	187,077,321	3.27%	379,480	(194,679)	184,801	16,795	201,596
42 DPH - MENTAL HEALTH	207,251,367	3.62%	420,402	(124,693)	295,709	18,606	314,316
43 DPH - PRIMARY CARE	55,223,010	0.97%	112,018	0	112,018	4,958	116,976
44 DPH - PUBLIC HEALTH	214,797,302	3.75%	435,709	(158,065)	277,644	19,284	296,928
45 DPH - SF GEN HOSP	544,140,049	9.51%	1,103,769	(194,679)	909,090	48,851	957,941
46 DPH - SUBSTANCE	62,270,243	1.09%	126,313	0	126,313	5,590	131,903
47 DISTRICT ATTORNEY	38,339,095	0.67%	77,769	(31,440)	46,329	3,442	49,771
48 ELECTIONS	19,172,166	0.34%	38,890	(228)	38,662	1,721	40,383
49 ECD	58,580,294	1.02%	118,828	(115,023)	3,805	5,259	9,064
50 ENVIRONMENT	13,730,891	0.24%	27,853	0	27,853	1,233	29,085
51 ETHICS COMM	3,573,415	0.06%	7,249	0	7,249	321	7,569
52 FINE ARTS MUSEUM	15,192,599	0.27%	30,818	0	30,818	1,364	32,182
53 FIRE	245,940,242	4.30%	498,881	(6,860)	492,021	22,080	514,101
56 HUMAN RIGHTS	1,030,141	0.02%	2,090	(33,662)	(31,572)	92	(31,480)
57 HUMAN SERVICES	629,984,644	11.01%	1,277,902	0	1,277,902	56,558	1,334,460
58 JUVENILE PROB	37,471,506	0.66%	76,010	0	76,010	3,364	79,374
59 LAW LIBRARY	594,586	0.01%	1,206	0	1,206	53	1,259
61 MAYOR	18,416,017	0.32%	37,356	(95,183)	(57,827)	1,653	(56,173)

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ADMIN & ACCOUNTING Allocations

Dept:10 CONTROLLER - ADM- ACCTNG OPS&SYS

	BUDGET LESS ONE- TIME COSTS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 PERMIT APPEALS	620,102	0.01%	\$1,258	\$0	\$1,258	\$56	\$1,314
65 POLICE DEPT	386,804,713	6.76%	784,620	0	784,620	34,726	819,346
66 PORT COMMISSION	52,339,810	0.91%	106,169	0	106,169	4,699	110,868
68 PUBLIC DEFENDER	23,378,872	0.41%	47,423	0	47,423	2,099	49,522
69 PUBLIC LIBRARY	72,982,044	1.28%	148,041	0	148,041	6,552	154,594
70 MTA - MUNI	667,443,024	11.67%	1,353,885	(339,254)	1,014,631	59,921	1,074,552
71 PUC	459,979,419	8.04%	933,052	(401,682)	531,370	41,296	572,666
72 PW - ADMIN	0	0.00%	0	(154,902)	(154,902)	0	(154,902)
74 PW - BLDG REPAIR	3,301,633	0.06%	6,697	0	6,697	296	6,994
76 PW - STREET ENV	36,930,941	0.65%	74,913	0	74,913	3,316	78,229
78 PW - STREET SEWER	6,612,315	0.12%	13,413	0	13,413	594	14,006
79 PW - ST USE & MAP	4,109,324	0.07%	8,336	0	8,336	369	8,705
80 PW - URBAN FOREST	6,961,391	0.12%	14,121	0	14,121	625	14,746
81 REC & PARK	111,672,980	1.95%	226,525	(23,557)	202,968	10,026	212,993
82 RENT ARB BOARD	5,184,170	0.09%	10,516	0	10,516	465	10,981
83 RETIREMENT	16,961,746	0.30%	34,406	0	34,406	1,523	35,929
86 SHERIFF	148,677,965	2.60%	301,588	0	301,588	13,348	314,936
87 STATUS OF WOMEN	3,509,665	0.06%	7,119	0	7,119	315	7,434
88 TAXICAB COMM	1,648,281	0.03%	3,343	0	3,343	148	3,491
89 TIS	12,357,842	0.22%	25,067	(48,666)	(23,599)	1,109	(22,489)
90 TREASURER/TC	20,948,016	0.37%	42,492	(152,605)	(110,113)	1,881	(108,232)
91 TRIAL COURTS	92,274,726	1.61%	187,176	0	187,176	8,284	195,460
92 WAR MEMORIAL	10,590,164	0.19%	21,482	0	21,482	951	22,433
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	5,720,653,895	100.00%	11,604,144	(2,790,134)	8,814,010	478,256	9,292,266
Direct Bills					2,790,134		2,790,134
TOTAL					11,604,144		12,082,400

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:10 CONTROLLER - ADM- ACCTNG OPS&SYS

Department	ADMIN & ACCOUNTIN G	GENERAL GOVERNME NT	Total
0 DIRECT BILLED	2,790,134	\$0	\$2,790,134
3 BOARD OF SUPERVISORS	21,434	0	21,434
4 CON - GEN CITY RESPONSIBILITY	452,944	0	452,944
6 ADMINISTRATIVE SERVICES	279,373	0	279,373
8 CITY ATTORNEY	23,259	0	23,259
9 CIVIL SERVICE COMMISSION	1,113	0	1,113
10 CONTROLLER - ADM- ACCTNG OPS&S	20,107	0	20,107
12 CON - PAYROLL/PERS SVCS DIV	11,380	0	11,380
13 HUMAN RESOURCES	23,513	0	23,513
14 HR - WORKERS' COMP	(41,540)	0	(41,540)
17 ACADEMY OF SCIENCES	8,061	0	8,061
21 ADULT PROBATION	26,257	0	26,257
22 AIRPORT	513,745	0	513,745
24 ARTS COMMISSION	19,901	0	19,901
25 ASIAN ART MUSEUM	15,831	0	15,831
26 ASSESS/RECORD	31,774	0	31,774
27 BUILD INSPECTION	82,129	0	82,129
28 ECONOMIC WORKFORCE & DEV	(6,028)	0	(6,028)
29 CHILD SUPPORT	31,205	0	31,205
30 CHILD/YOUTH/FAMILY	205,630	0	205,630
31 CHILD/FAMILY/C	44,410	0	44,410
32 CITY PLANNING	49,690	0	49,690
38 COUNTY EDUCATION	161	0	161
39 DPH - HEALTH HOME	22,011	0	22,011
40 DPH - JAIL HEALTH	3,074	0	3,074
41 DPH - LAGUNA HONDA	201,596	0	201,596
42 DPH - MENTAL HEALTH	314,316	0	314,316
43 DPH - PRIMARY CARE	116,976	0	116,976
44 DPH - PUBLIC HEALTH	296,928	0	296,928
45 DPH - SF GEN HOSP	957,941	0	957,941
46 DPH - SUBSTANCE	131,903	0	131,903
47 DISTRICT ATTORNEY	49,771	0	49,771
48 ELECTIONS	40,383	0	40,383
49 ECD	9,064	0	9,064
50 ENVIRONMENT	29,085	0	29,085
51 ETHICS COMM	7,569	0	7,569
52 FINE ARTS MUSEUM	32,182	0	32,182
53 FIRE	514,101	0	514,101
56 HUMAN RIGHTS	(31,480)	0	(31,480)
57 HUMAN SERVICES	1,334,460	0	1,334,460
58 JUVENILE PROB	79,374	0	79,374

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:10 CONTROLLER - ADM- ACCTNG OPS&SYS

Department	ADMIN & ACCOUNTIN G	GENERAL GOVERNME NT	Total
59 LAW LIBRARY	1,259	\$0	\$1,259
61 MAYOR	(56,173)	0	(56,173)
64 PERMIT APPEALS	1,314	0	1,314
65 POLICE DEPT	819,346	0	819,346
66 PORT COMMISSION	110,868	0	110,868
68 PUBLIC DEFENDER	49,522	0	49,522
69 PUBLIC LIBRARY	154,594	0	154,594
70 MTA - MUNI	1,074,552	0	1,074,552
71 PUC	572,666	0	572,666
72 PW - ADMIN	(154,902)	0	(154,902)
74 PW - BLDG REPAIR	6,994	0	6,994
76 PW - STREET ENV	78,229	0	78,229
78 PW - STREET SEWER	14,006	0	14,006
79 PW - ST USE & MAP	8,705	0	8,705
80 PW - URBAN FOREST	14,746	0	14,746
81 REC & PARK	212,993	0	212,993
82 RENT ARB BOARD	10,981	0	10,981
83 RETIREMENT	35,929	0	35,929
86 SHERIFF	314,936	0	314,936
87 STATUS OF WOMEN	7,434	0	7,434
88 TAXICAB COMM	3,491	0	3,491
89 TIS	(22,489)	0	(22,489)
90 TREASURER/TC	(108,232)	0	(108,232)
91 TRIAL COURTS	195,460	0	195,460
92 WAR MEMORIAL	22,433	0	22,433
999 2nd Allocation Orphans	0	0	0
Total	12,082,400	0	12,082,400

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 11 – CONTROLLER – AUDITS**

The Controller's 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. The division reports its findings to the Mayor, Board of Supervisors, Civil Grand Jury, commissions, and individual department

The time records maintained by the division - both billed and unbilled hours - are the basis of allocating costs to the departments. Allocations are offset by direct billed amounts.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

A. DEPARTMENT COSTS

Dept:11 CON - AUDITS

		Amount	General Admin	CITY AUDITS
Salaries	S1	\$3,611,858	\$0	\$3,611,858
Salary % Split			.00%	100.00%
Benefits	S	908,943	0	908,943
		4,520,801	0	4,520,801
SUPPLY & SERVICES COST				
NON-PERSONNEL SVCS	S	3,630,700	0	3,630,700
MTRLS & SUPPLIES	S	44,089	0	44,089
SVCS OF OTHER DEPTS	S	114,940	0	114,940
EXPEND RECOVERY	D	(8,310,531)	0	0
DEPARTMENT Cost Total		(4,520,802)	0	3,789,729
ADJUSTMENTS				
EXPEND RECOVERY	D	8,310,531	0	0
Total		8,310,530	0	8,310,530
General Admin Distribution			0	0
Grand Total		\$8,310,530		\$8,310,530

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

B. INCOMING COSTS - (Default Spread Custom%)

Dept:11 CON - AUDITS

Department	First Incoming	Second Incoming	CITY AUDITS
3 RECORDS & INFORMATION	\$769	\$0	\$769
Subtotal - BOARD OF SUPERVISORS	769	0	769
4 UNEMPLOYMENT	67	0	67
4 SUPPORT SERVICES	128	0	128
Subtotal - CON - GEN CITY RESPONSIB	195	0	195
5 RETIRED EMPLOYEES	347,275	0	347,275
5 CITY PLAN	530	0	530
5 OTHER PLANS	3,280	0	3,280
Subtotal - HSS - GENERAL FUND COST	351,085	0	351,085
9 CIVIL SERVICE	1,534	0	1,534
Subtotal - CIVIL SERVICE COMMISSION	1,534	0	1,534
12 PAYROLL SERVICES	0	9,971	9,971
Subtotal - CON - PAYROLL/PERS SVCS	0	9,971	9,971
13 CITY PERSONNEL	0	21,970	21,970
Subtotal - HUMAN RESOURCES	0	21,970	21,970
16 PROCUREMENT SERVICES	0	11,461	11,461
Subtotal - OFC CONTRACT ADMIN - PR	0	11,461	11,461
3 RECORDS & INFORMATION	0	28	28
Subtotal - BOARD OF SUPERVISORS	0	28	28
4 UNEMPLOYMENT	0	8	8
4 SUPPORT SERVICES	0	16	16
Subtotal - CON - GEN CITY RESPONSIB	0	24	24
5 RETIRED EMPLOYEES	0	(2)	(2)
5 CITY PLAN	0	0	0
5 OTHER PLANS	0	0	0
Subtotal - HSS - GENERAL FUND COST	0	(2)	(2)
9 CIVIL SERVICE	0	(37)	(37)
Subtotal - CIVIL SERVICE COMMISSION	0	(37)	(37)
Total Incoming	353,583	43,415	396,998
			%100.00
C. TOTAL ALLOCATED		\$8,707,528	\$8,707,528

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

CITY AUDITS Allocations

Dept:11 CON - AUDITS

	BILLED AND UNBILLED AUDIT	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	535	1.29%	\$111,872	\$0	\$111,872	\$0	\$111,872
4 CON - GEN CITY RESPONSIBILITY	0	0.00%	0	(2,227,316)	(2,227,316)	0	(2,227,316)
6 ADMINISTRATIVE SERVICES	125	0.30%	26,138	0	26,138	0	26,138
10 CONTROLLER - ADM- ACCTNG OPS&S	2,092	5.05%	437,451	0	437,451	0	437,451
13 HUMAN RESOURCES	22	0.05%	4,600	0	4,600	25	4,625
21 ADULT PROBATION	11	0.03%	2,300	0	2,300	12	2,313
22 AIRPORT	3,744	9.04%	782,894	(343,261)	439,633	4,202	443,835
24 ARTS COMMISSION	10	0.02%	2,091	0	2,091	11	2,102
26 ASSESS/RECORD	416	1.00%	86,988	0	86,988	467	87,455
27 BUILD INSPECTION	41	0.10%	8,573	(5,303)	3,270	46	3,316
28 ECONOMIC WORKFORCE & DEV	7	0.02%	1,464	0	1,464	8	1,472
29 CHILD SUPPORT	10	0.02%	2,091	(2,468)	(377)	11	(366)
30 CHILD/YOUTH/FAMILY	657	1.59%	137,383	(68,938)	68,445	737	69,182
31 CHILD/FAMILY/C	406	0.98%	84,897	(41,931)	42,966	456	43,422
32 CITY PLANNING	3	0.01%	627	0	627	3	631
41 DPH - LAGUNA HONDA	1,552	3.75%	324,533	(558,150)	(233,617)	1,742	(231,875)
44 DPH - PUBLIC HEALTH	5,309	12.81%	1,110,146	(900,501)	209,645	5,959	215,603
45 DPH - SF GEN HOSP	995	2.40%	208,061	(553,032)	(344,971)	1,117	(343,854)
49 ECD	11	0.03%	2,300	0	2,300	12	2,313
50 ENVIRONMENT	26	0.06%	5,437	(8,044)	(2,607)	29	(2,578)
53 FIRE	15	0.04%	3,137	0	3,137	17	3,153
55 HSS	14	0.03%	2,927	0	2,927	16	2,943
56 HUMAN RIGHTS	306	0.74%	63,987	0	63,987	343	64,330
57 HUMAN SERVICES	5,102	12.31%	1,066,861	(488,489)	578,372	5,726	584,098
58 JUVENILE PROB	11	0.03%	2,300	0	2,300	12	2,313
61 MAYOR	660	1.59%	138,010	0	138,010	741	138,751
63 MTA - PARKING & TRAFFIC	1,228	2.96%	256,783	(120,980)	135,803	1,378	137,181
65 POLICE DEPT	4,253	10.26%	889,329	(218,902)	670,427	4,773	675,201
66 PORT COMMISSION	1,140	2.75%	238,381	(65,968)	172,413	1,279	173,693
69 PUBLIC LIBRARY	1,382	3.34%	288,985	(137,721)	151,264	1,551	152,815
70 MTA - MUNI	3,161	7.63%	660,985	(1,607,848)	(946,863)	3,548	(943,315)
71 PUC	3,446	8.32%	720,581	(478,201)	242,380	3,868	246,247
72 PW - ADMIN	1,251	3.02%	261,592	(197,880)	63,712	1,404	65,116
81 REC & PARK	2,230	5.38%	466,307	(271,846)	194,461	2,503	196,964
82 RENT ARB BOARD	4	0.01%	836	(1,588)	(752)	4	(747)
83 RETIREMENT	50	0.12%	10,455	(5,876)	4,579	56	4,635
84 SF REDEVELOPMENT	7	0.02%	1,464	0	1,464	8	1,472
86 SHERIFF	24	0.06%	5,019	0	5,019	27	5,045
88 TAXICAB COMM	1	0.00%	209	(843)	(634)	1	(633)
89 TIS	39	0.09%	8,155	(4,129)	4,026	44	4,070
90 TREASURER/TC	1,130	2.73%	236,290	0	236,290	1,268	237,558
92 WAR MEMORIAL	8	0.02%	1,673	(1,316)	357	9	366

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

CITY AUDITS Allocations

Dept:11 CON - AUDITS

	BILLED AND UNBILLED AUDIT	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	41,434	100.00%	8,664,113	(8,310,531)	353,582	43,415	396,997
Direct Bills					8,310,531		8,310,531
TOTAL					8,664,113		8,707,528

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:11 CON - AUDITS

Department	CITY AUDITS	Total
0 DIRECT BILLED	8,310,531	\$8,310,531
3 BOARD OF SUPERVISORS	111,872	111,872
4 CON - GEN CITY RESPONSIBILITY	(2,227,316)	(2,227,316)
6 ADMINISTRATIVE SERVICES	26,138	26,138
10 CONTROLLER - ADM- ACCTNG OPS&S	437,451	437,451
13 HUMAN RESOURCES	4,625	4,625
21 ADULT PROBATION	2,313	2,313
22 AIRPORT	443,835	443,835
24 ARTS COMMISSION	2,102	2,102
26 ASSESS/RECORD	87,455	87,455
27 BUILD INSPECTION	3,316	3,316
28 ECONOMIC WORKFORCE & DEV	1,472	1,472
29 CHILD SUPPORT	(366)	(366)
30 CHILD/YOUTH/FAMILY	69,182	69,182
31 CHILD/FAMILY/C	43,422	43,422
32 CITY PLANNING	631	631
41 DPH - LAGUNA HONDA	(231,875)	(231,875)
44 DPH - PUBLIC HEALTH	215,603	215,603
45 DPH - SF GEN HOSP	(343,854)	(343,854)
49 ECD	2,313	2,313
50 ENVIRONMENT	(2,578)	(2,578)
53 FIRE	3,153	3,153
55 HSS	2,943	2,943
56 HUMAN RIGHTS	64,330	64,330
57 HUMAN SERVICES	584,098	584,098
58 JUVENILE PROB	2,313	2,313
61 MAYOR	138,751	138,751
63 MTA - PARKING & TRAFFIC	137,181	137,181
65 POLICE DEPT	675,201	675,201
66 PORT COMMISSION	173,693	173,693
69 PUBLIC LIBRARY	152,815	152,815
70 MTA - MUNI	(943,315)	(943,315)
71 PUC	246,247	246,247
72 PW - ADMIN	65,116	65,116
81 REC & PARK	196,964	196,964
82 RENT ARB BOARD	(747)	(747)
83 RETIREMENT	4,635	4,635
84 SF REDEVELOPMENT	1,472	1,472
86 SHERIFF	5,045	5,045
88 TAXICAB COMM	(633)	(633)
89 TIS	4,070	4,070

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:11 CON - AUDITS

Department	CITY AUDITS	Total
90 TREASURER/TC	237,558	\$237,558
92 WAR MEMORIAL	366	366
Total	8,707,528	8,707,528

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010**

SCHEDULE 12 – CONTROLLER – PAYROLL/PERSONNEL SERVICES DIVISION

The Payroll/Personnel Services division provides payroll/personnel services for the majority of the employees of the City and County and ensures compliance with City, State and Federal tax, wage and hour regulations. The division does not provide services to the San Francisco Unified School District and City College of San Francisco as these agencies provide payroll/personnel services to their employees. The division receives and processes large volumes of automated input and over 160,000 paper documents annually which result in the issuance of about 800,000 paychecks.

The basis of allocation is the average number of payroll advice transmittals on the chosen pay dates Sept. 2, 2007, Dec. 28, 2007, March 21, 2008, and June 27, 2008.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

A. DEPARTMENT COSTS

Dept:12 CON - PAYROLL/PERS SVCS DIV

		Amount	General Admin	PAYROLL SERVICES
Salaries	S1	\$2,452,052	\$0	\$2,452,052
Salary % Split			.00%	100.00%
Benefits	S	819,350	0	819,350
		3,271,402	0	3,271,402
SUPPLY & SERVICES COST				
NON-PERSONNEL SVCS	S	362,413	0	362,413
MTRLS & SUPPLIES	S	49,881	0	49,881
SVCS OF OTHER DEPTS	S	1,811,620	0	1,811,620
OTHER REVENUES	S	0	0	0
EXPEND RECOVERY	D	(228,997)	0	0
INTEREST & INVESTMENT	S	(2,215)	0	(2,215)
DEPARTMENT Cost Total		1,992,702	0	2,221,699
ADJUSTMENTS				
EXPEND RECOVERY	D	228,997	0	0
Total		5,493,101	0	5,493,101
General Admin Distribution			0	0
Grand Total		\$5,493,101		\$5,493,101

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

B. INCOMING COSTS - (Default Spread Salary%)

Dept:12 CON - PAYROLL/PERS SVCS DIV

Department	First Incoming	Second Incoming	PAYROLL SERVICES
3 FINANCE COMMITTEE	\$2,074	\$0	\$2,074
3 RECORDS & INFORMATION	385	0	385
Subtotal - BOARD OF SUPERVISORS	2,459	0	2,459
4 UNEMPLOYMENT	33	0	33
4 SUPPORT SERVICES	64	0	64
Subtotal - CON - GEN CITY RESPONSIB	97	0	97
5 RETIRED EMPLOYEES	173,637	0	173,637
5 CITY PLAN	354	0	354
5 OTHER PLANS	1,640	0	1,640
Subtotal - HSS - GENERAL FUND COST	175,631	0	175,631
9 CIVIL SERVICE	767	0	767
Subtotal - CIVIL SERVICE COMMISSION	767	0	767
10 ADMIN & ACCOUNTING	10,897	0	10,897
Subtotal - CONTROLLER - ADM- ACCTN	10,897	0	10,897
12 PAYROLL SERVICES	0	4,986	4,986
Subtotal - CON - PAYROLL/PERS SVCS	0	4,986	4,986
13 CITY PERSONNEL	0	10,985	10,985
Subtotal - HUMAN RESOURCES	0	10,985	10,985
15 BUDGET OFFICE	0	858	858
Subtotal - MAYOR'S BUDGET OFFICE	0	858	858
16 PROCUREMENT SERVICES	0	1,903	1,903
Subtotal - OFC CONTRACT ADMIN - PR	0	1,903	1,903
3 FINANCE COMMITTEE	0	76	76
3 RECORDS & INFORMATION	0	14	14
Subtotal - BOARD OF SUPERVISORS	0	90	90
4 UNEMPLOYMENT	0	4	4

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B. INCOMING COSTS - (Default Spread Salary%)

Dept:12 CON - PAYROLL/PERS SVCS DIV

Department	First Incoming	Second Incoming	PAYROLL SERVICES
4 SUPPORT SERVICES	\$0	\$8	\$8
Subtotal - CON - GEN CITY RESPONSIB	0	12	12
5 RETIRED EMPLOYEES	0	(1)	(1)
5 CITY PLAN	0	0	0
5 OTHER PLANS	0	0	0
Subtotal - HSS - GENERAL FUND COST	0	(1)	(1)
9 CIVIL SERVICE	0	(19)	(19)
Subtotal - CIVIL SERVICE COMMISSION	0	(19)	(19)
10 ADMIN & ACCOUNTING	0	482	482
Subtotal - CONTROLLER - ADM- ACCTN	0	482	482
Total Incoming	189,851	19,296	209,147
			%100.00
C. TOTAL ALLOCATED		\$5,702,248	\$5,702,248

CITY COUNTY OF SAN FRANCISCO
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PAYROLL SERVICES Allocations

Dept:12 CON - PAYROLL/PERS SVCS DIV

	AVG PAYROLL REMITTANC	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	74	0.23%	\$13,176	\$0	\$13,176	\$0	\$13,176
6 ADMINISTRATIVE SERVICES	307	0.96%	54,663	0	54,663	0	54,663
7 ADMIN SVCS - RISK MANAGEMENT	3	0.01%	534	0	534	0	534
8 CITY ATTORNEY	364	1.14%	64,812	0	64,812	0	64,812
9 CIVIL SERVICE COMMISSION	11	0.03%	1,959	0	1,959	0	1,959
10 CONTROLLER - ADM- ACCTNG OPS&S	79	0.25%	14,066	0	14,066	0	14,066
11 CON - AUDITS	56	0.18%	9,971	0	9,971	0	9,971
12 CON - PAYROLL/PERS SVCS DIV	28	0.09%	4,986	0	4,986	0	4,986
13 HUMAN RESOURCES	187	0.59%	33,296	0	33,296	116	33,413
16 OFC CONTRACT ADMIN - PROCUREMENT	35	0.11%	6,232	0	6,232	22	6,254
17 ACADEMY OF SCIENCES	12	0.04%	2,137	0	2,137	7	2,144
18 ADM - REAL ESTATE	27	0.08%	4,807	0	4,807	17	4,824
19 ADM - CENTRAL SHOPS	115	0.36%	20,476	0	20,476	72	20,548
21 ADULT PROBATION	98	0.31%	17,449	0	17,449	61	17,510
22 AIRPORT	1,382	4.33%	246,071	(228,997)	17,074	860	17,934
23 ANIMAL CARE/CONTROL	40	0.13%	7,122	0	7,122	25	7,147
24 ARTS COMMISSION	31	0.10%	5,520	0	5,520	19	5,539
25 ASIAN ART MUSEUM	68	0.21%	12,108	0	12,108	42	12,150
26 ASSESS/RECORD	118	0.37%	21,010	0	21,010	73	21,084
27 BUILD INSPECTION	279	0.87%	49,677	0	49,677	174	49,851
28 ECONOMIC WORKFORCE & DEV	40	0.13%	7,122	0	7,122	25	7,147
29 CHILD SUPPORT	125	0.39%	22,257	0	22,257	78	22,335
30 CHILD/YOUTH/FAMILY	40	0.13%	7,122	0	7,122	25	7,147
31 CHILD/FAMILY/C	15	0.05%	2,671	0	2,671	9	2,680
32 CITY PLANNING	168	0.53%	29,913	0	29,913	105	30,018
33 CLEAN WATER	446	1.40%	79,412	0	79,412	278	79,690
35 CONVENTION FACILITY	1	0.00%	178	0	178	1	179
39 DPH - HEALTH HOME	110	0.34%	19,586	0	19,586	68	19,654
40 DPH - JAIL HEALTH	179	0.56%	31,872	0	31,872	111	31,983
41 DPH - LAGUNA HONDA	1,803	5.65%	321,032	0	321,032	1,122	322,154
42 DPH - MENTAL HEALTH	576	1.80%	102,559	0	102,559	359	102,918
43 DPH - PRIMARY CARE	553	1.73%	98,464	0	98,464	344	98,808
44 DPH - PUBLIC HEALTH	802	2.51%	142,799	0	142,799	499	143,299
45 DPH - SF GEN HOSP	3,398	10.65%	605,028	0	605,028	2,115	607,143
46 DPH - SUBSTANCE	45	0.14%	8,012	0	8,012	28	8,040
47 DISTRICT ATTORNEY	300	0.94%	53,416	0	53,416	187	53,603
48 ELECTIONS	109	0.34%	19,408	0	19,408	68	19,476
49 ECD	221	0.69%	39,350	0	39,350	138	39,488
50 ENVIRONMENT	65	0.20%	11,574	0	11,574	40	11,614
51 ETHICS COMM	22	0.07%	3,917	0	3,917	14	3,931
52 FINE ARTS MUSEUM	175	0.55%	31,159	0	31,159	109	31,268
53 FIRE	1,642	5.14%	292,365	0	292,365	1,022	293,387

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PAYROLL SERVICES Allocations

Dept:12 CON - PAYROLL/PERS SVCS DIV

	AVG PAYROLL REMITTANC	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 HETCH-HETCHY	251	0.79%	\$44,692	\$0	\$44,692	\$156	\$44,848
55 HSS	36	0.11%	6,410	0	6,410	22	6,432
56 HUMAN RIGHTS	38	0.12%	6,766	0	6,766	24	6,790
57 HUMAN SERVICES	1,958	6.13%	348,630	0	348,630	1,219	349,849
58 JUVENILE PROB	276	0.86%	49,143	0	49,143	172	49,315
59 LAW LIBRARY	3	0.01%	534	0	534	2	536
61 MAYOR	122	0.38%	21,723	0	21,723	76	21,799
62 MEDICAL EXAMINER	32	0.10%	5,698	0	5,698	20	5,718
63 MTA - PARKING & TRAFFIC	677	2.12%	120,543	0	120,543	421	120,964
64 PERMIT APPEALS	10	0.03%	1,781	0	1,781	6	1,787
65 POLICE DEPT	2,782	8.72%	495,346	0	495,346	1,732	497,078
66 PORT COMMISSION	232	0.73%	41,309	0	41,309	144	41,453
68 PUBLIC DEFENDER	193	0.60%	34,364	0	34,364	120	34,485
69 PUBLIC LIBRARY	856	2.68%	152,414	0	152,414	533	152,947
70 MTA - MUNI	4,002	12.54%	712,572	0	712,572	2,491	715,064
71 PUC	689	2.16%	122,679	0	122,679	429	123,108
72 PW - ADMIN	82	0.26%	14,600	0	14,600	51	14,651
73 PW - ARCHITECT	87	0.27%	15,491	0	15,491	54	15,545
74 PW - BLDG REPAIR	235	0.74%	41,843	0	41,843	146	41,989
75 PW - CONSTRUCTION	155	0.49%	27,598	0	27,598	96	27,695
76 PW - STREET ENV	329	1.03%	58,580	0	58,580	205	58,785
77 PW - ENGINEER	186	0.58%	33,118	0	33,118	116	33,234
78 PW - STREET SEWER	95	0.30%	16,915	0	16,915	59	16,974
79 PW - ST USE & MAP	96	0.30%	17,093	0	17,093	60	17,153
80 PW - URBAN FOREST	137	0.43%	24,393	0	24,393	85	24,479
81 REC & PARK	1,083	3.39%	192,833	0	192,833	674	193,507
82 RENT ARB BOARD	33	0.10%	5,876	0	5,876	21	5,896
83 RETIREMENT	77	0.24%	13,710	0	13,710	48	13,758
86 SHERIFF	1,006	3.15%	179,122	0	179,122	626	179,749
87 STATUS OF WOMEN	9	0.03%	1,602	0	1,602	6	1,608
88 TAXICAB COMM	10	0.03%	1,781	0	1,781	6	1,787
89 TIS	332	1.04%	59,114	0	59,114	207	59,321
90 TREASURER/TC	211	0.66%	37,569	0	37,569	131	37,701
91 TRIAL COURTS	633	1.98%	112,708	0	112,708	394	113,102
92 WAR MEMORIAL	119	0.37%	21,188	0	21,188	74	21,263
93 WATER	696	2.18%	123,926	0	123,926	433	124,359
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

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PAYROLL SERVICES Allocations

Dept:12 CON - PAYROLL/PERS SVCS DIV

	AVG PAYROLL REMITTANC	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	31,917	100.00%	5,682,952	(228,997)	5,453,955	19,296	5,473,251
Direct Bills					228,997		228,997
TOTAL					5,682,952		5,702,248

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ALLOCATION SUMMARY

Dept:12 CON - PAYROLL/PERS SVCS DIV

Department	PAYROLL SERVICES	Total
0 DIRECT BILLED	228,997	\$228,997
3 BOARD OF SUPERVISORS	13,176	13,176
6 ADMINISTRATIVE SERVICES	54,663	54,663
7 ADMIN SVCS - RISK MANAGEMENT	534	534
8 CITY ATTORNEY	64,812	64,812
9 CIVIL SERVICE COMMISSION	1,959	1,959
10 CONTROLLER - ADM- ACCTNG OPS&S	14,066	14,066
11 CON - AUDITS	9,971	9,971
12 CON - PAYROLL/PERS SVCS DIV	4,986	4,986
13 HUMAN RESOURCES	33,413	33,413
16 OFC CONTRACT ADMIN - PROCUREMENT	6,254	6,254
17 ACADEMY OF SCIENCES	2,144	2,144
18 ADM - REAL ESTATE	4,824	4,824
19 ADM - CENTRAL SHOPS	20,548	20,548
21 ADULT PROBATION	17,510	17,510
22 AIRPORT	17,934	17,934
23 ANIMAL CARE/CONTROL	7,147	7,147
24 ARTS COMMISSION	5,539	5,539
25 ASIAN ART MUSEUM	12,150	12,150
26 ASSESS/RECORD	21,084	21,084
27 BUILD INSPECTION	49,851	49,851
28 ECONOMIC WORKFORCE & DEV	7,147	7,147
29 CHILD SUPPORT	22,335	22,335
30 CHILD/YOUTH/FAMILY	7,147	7,147
31 CHILD/FAMILY/C	2,680	2,680
32 CITY PLANNING	30,018	30,018
33 CLEAN WATER	79,690	79,690
35 CONVENTION FACILITY	179	179
39 DPH - HEALTH HOME	19,654	19,654
40 DPH - JAIL HEALTH	31,983	31,983
41 DPH - LAGUNA HONDA	322,154	322,154
42 DPH - MENTAL HEALTH	102,918	102,918
43 DPH - PRIMARY CARE	98,808	98,808
44 DPH - PUBLIC HEALTH	143,299	143,299
45 DPH - SF GEN HOSP	607,143	607,143
46 DPH - SUBSTANCE	8,040	8,040
47 DISTRICT ATTORNEY	53,603	53,603
48 ELECTIONS	19,476	19,476
49 ECD	39,488	39,488
50 ENVIRONMENT	11,614	11,614
51 ETHICS COMM	3,931	3,931

CITY COUNTY OF SAN FRANCISCO
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ALLOCATION SUMMARY

Dept:12 CON - PAYROLL/PERS SVCS DIV

Department	PAYROLL SERVICES	Total
52 FINE ARTS MUSEUM	31,268	\$31,268
53 FIRE	293,387	293,387
54 HETCH-HETCHY	44,848	44,848
55 HSS	6,432	6,432
56 HUMAN RIGHTS	6,790	6,790
57 HUMAN SERVICES	349,849	349,849
58 JUVENILE PROB	49,315	49,315
59 LAW LIBRARY	536	536
61 MAYOR	21,799	21,799
62 MEDICAL EXAMINER	5,718	5,718
63 MTA - PARKING & TRAFFIC	120,964	120,964
64 PERMIT APPEALS	1,787	1,787
65 POLICE DEPT	497,078	497,078
66 PORT COMMISSION	41,453	41,453
68 PUBLIC DEFENDER	34,485	34,485
69 PUBLIC LIBRARY	152,947	152,947
70 MTA - MUNI	715,064	715,064
71 PUC	123,108	123,108
72 PW - ADMIN	14,651	14,651
73 PW - ARCHITECT	15,545	15,545
74 PW - BLDG REPAIR	41,989	41,989
75 PW - CONSTRUCTION	27,695	27,695
76 PW - STREET ENV	58,785	58,785
77 PW - ENGINEER	33,234	33,234
78 PW - STREET SEWER	16,974	16,974
79 PW - ST USE & MAP	17,153	17,153
80 PW - URBAN FOREST	24,479	24,479
81 REC & PARK	193,507	193,507
82 RENT ARB BOARD	5,896	5,896
83 RETIREMENT	13,758	13,758
86 SHERIFF	179,749	179,749
87 STATUS OF WOMEN	1,608	1,608
88 TAXICAB COMM	1,787	1,787
89 TIS	59,321	59,321
90 TREASURER/TC	37,701	37,701
91 TRIAL COURTS	113,102	113,102
92 WAR MEMORIAL	21,263	21,263
93 WATER	124,359	124,359
999 2nd Allocation Orphans	0	0

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ALLOCATION SUMMARY

Dept:12 CON - PAYROLL/PERS SVCS DIV

Department	PAYROLL SERVICES	Total
Total	5,702,248	5,702,248

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010
SCHEDULE 13 –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; Health Services System; Information Services; and Workers' Compensation. Costs related to the Health Services System are allocated in Schedule 5 and costs related to Workers' Compensation are allocated in Schedule 14. The remaining 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.

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A. DEPARTMENT COSTS

Dept:13 HUMAN RESOURCES

		Amount	General Admin	CITY PERSONNEL
Salaries	S1	\$8,538,018	\$0	\$8,538,018
Salary % Split			.00%	100.00%
Benefits	S	2,313,220	0	2,313,220
		10,851,238	0	10,851,238
SUPPLY & SERVICES COST				
NON-PERSONNEL SVCS	S	2,529,047	0	2,529,047
MTRLS & SUPPLIES	S	138,703	0	138,703
ALLOCATED CHGS	S	(1,267,090)	0	(1,267,090)
SVCS OF OTHER DEPTS	S	1,782,619	0	1,782,619
RENT REVENUES	S	(16,488)	0	(16,488)
OTHER REVENUES	S	0	0	0
EXPEND RECOVERY	D	(3,891,027)	0	0
TRANSFERS	S	0	0	0
CAPITAL OUTLAY	D	0	0	0
DEPARTMENT Cost Total		(724,236)	0	3,166,791
ADJUSTMENTS				
EXPEND RECOVERY	D	3,891,027	0	0
CAPITAL OUTLAY	D	0	0	0
Total		14,018,029	0	14,018,029
General Admin Distribution			0	0
Grand Total		\$14,018,029		\$14,018,029

CITY COUNTY OF SAN FRANCISCO
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B. INCOMING COSTS - (Default Spread Salary%)

Dept:13 HUMAN RESOURCES

Department	First Incoming	Second Incoming	CITY PERSONNEL
2 EQUIPMENT DEPRECIATION	\$12,677	\$0	\$12,677
Subtotal - EQUIPMENT DEPRECIATION	12,677	0	12,677
3 MANAGEMENT AUDITS	6,197	0	6,197
3 FINANCE COMMITTEE	4,286	0	4,286
3 RECORDS & INFORMATION	2,651	0	2,651
Subtotal - BOARD OF SUPERVISORS	13,134	0	13,134
4 UNEMPLOYMENT	231	0	231
4 SUPPORT SERVICES	442	0	442
Subtotal - CON - GEN CITY RESPONSIB	673	0	673
5 RETIRED EMPLOYEES	365,237	0	365,237
5 CITY PLAN	1,238	0	1,238
5 OTHER PLANS	9,968	0	9,968
Subtotal - HSS - GENERAL FUND COST	376,443	0	376,443
8 LEGAL SERVICES	(133,076)	0	(133,076)
Subtotal - CITY ATTORNEY	(133,076)	0	(133,076)
9 CIVIL SERVICE	5,286	0	5,286
Subtotal - CIVIL SERVICE COMMISSION	5,286	0	5,286
10 ADMIN & ACCOUNTING	22,517	0	22,517
Subtotal - CONTROLLER - ADM- ACCTN	22,517	0	22,517
11 CITY AUDITS	4,600	0	4,600
Subtotal - CON - AUDITS	4,600	0	4,600
12 PAYROLL SERVICES	33,296	0	33,296
Subtotal - CON - PAYROLL/PERS SVCS	33,296	0	33,296
13 CITY PERSONNEL	0	75,719	75,719
Subtotal - HUMAN RESOURCES	0	75,719	75,719
14 WORKERS' COMP	0	(1,744)	(1,744)

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B. INCOMING COSTS - (Default Spread Salary%)

Dept:13 HUMAN RESOURCES

Department	First Incoming	Second Incoming	CITY PERSONNEL
Subtotal - HR - WORKERS' COMP	\$0	\$(1,744)	\$(1,744)
15 BUDGET OFFICE	0	1,773	1,773
Subtotal - MAYOR'S BUDGET OFFICE	0	1,773	1,773
16 PROCUREMENT SERVICES	0	3,958	3,958
Subtotal - OFC CONTRACT ADMIN - PR	0	3,958	3,958
3 MANAGEMENT AUDITS	0	1,231	1,231
3 FINANCE COMMITTEE	0	157	157
3 RECORDS & INFORMATION	0	97	97
Subtotal - BOARD OF SUPERVISORS	0	1,485	1,485
4 UNEMPLOYMENT	0	28	28
4 SUPPORT SERVICES	0	54	54
Subtotal - CON - GEN CITY RESPONSIB	0	82	82
5 RETIRED EMPLOYEES	0	(2)	(2)
5 CITY PLAN	0	0	0
5 OTHER PLANS	0	0	0
Subtotal - HSS - GENERAL FUND COST	0	(2)	(2)
8 LEGAL SERVICES	0	1,715	1,715
Subtotal - CITY ATTORNEY	0	1,715	1,715
9 CIVIL SERVICE	0	(128)	(128)
Subtotal - CIVIL SERVICE COMMISSION	0	(128)	(128)
10 ADMIN & ACCOUNTING	0	997	997
Subtotal - CONTROLLER - ADM- ACCTN	0	997	997
11 CITY AUDITS	0	25	25
Subtotal - CON - AUDITS	0	25	25
12 PAYROLL SERVICES	0	116	116
Subtotal - CON - PAYROLL/PERS SVCS	0	116	116
Total Incoming	335,550	83,996	419,546
			%100.00
C. TOTAL ALLOCATED		\$14,437,575	\$14,437,575

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CITY PERSONNEL Allocations

Dept:13 HUMAN RESOURCES

	AVG EMPLOYMEN T STATS,	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	76	0.21%	\$29,817	\$(2,150)	\$27,667	\$0	\$27,667
6 ADMINISTRATIVE SERVICES	304	0.83%	119,267	(102,537)	16,730	0	16,730
7 ADMIN SVCS - RISK MANAGEMENT	3	0.01%	1,177	0	1,177	0	1,177
8 CITY ATTORNEY	319	0.87%	125,151	0	125,151	0	125,151
9 CIVIL SERVICE COMMISSION	10	0.03%	3,923	(32,100)	(28,177)	0	(28,177)
10 CONTROLLER - ADM- ACCTNG OPS&S	79	0.22%	30,994	(4,290)	26,704	0	26,704
11 CON - AUDITS	56	0.15%	21,970	0	21,970	0	21,970
12 CON - PAYROLL/PERS SVCS DIV	28	0.08%	10,985	0	10,985	0	10,985
13 HUMAN RESOURCES	193	0.53%	75,719	0	75,719	0	75,719
16 OFC CONTRACT ADMIN - PROCUREMENT	34	0.09%	13,339	0	13,339	80	13,419
17 ACADEMY OF SCIENCES	12	0.03%	4,708	0	4,708	28	4,736
18 ADM - REAL ESTATE	27	0.07%	10,593	0	10,593	64	10,657
19 ADM - CENTRAL SHOPS	114	0.31%	44,725	0	44,725	270	44,995
21 ADULT PROBATION	100	0.27%	39,232	(163,803)	(124,571)	236	(124,334)
22 AIRPORT	1,345	3.68%	527,676	(145,283)	382,393	3,181	385,574
23 ANIMAL CARE/CONTROL	41	0.11%	16,085	0	16,085	97	16,182
24 ARTS COMMISSION	30	0.08%	11,770	(61,603)	(49,833)	71	(49,762)
25 ASIAN ART MUSEUM	70	0.19%	27,463	(350)	27,113	166	27,278
26 ASSESS/RECORD	119	0.33%	46,687	(227,770)	(181,083)	281	(180,802)
27 BUILD INSPECTION	280	0.77%	109,851	(552,645)	(442,794)	662	(442,132)
28 ECONOMIC WORKFORCE & DEV	38	0.10%	14,908	0	14,908	90	14,998
29 CHILD SUPPORT	125	0.34%	49,041	(32,569)	16,472	296	16,767
30 CHILD/YOUTH/FAMILY	39	0.11%	15,301	(62,358)	(47,057)	92	(46,965)
31 CHILD/FAMILY/C	15	0.04%	5,885	(18,344)	(12,459)	35	(12,424)
32 CITY PLANNING	167	0.46%	65,518	(324,330)	(258,812)	395	(258,417)
33 CLEAN WATER	436	1.19%	171,053	(10,039)	161,014	1,031	162,046
34 COMMUNITY COLLEGE	1,064	2.91%	417,433	0	417,433	2,516	419,949
35 CONVENTION FACILITY	1	0.00%	392	0	392	2	395
38 COUNTY EDUCATION	3,685	10.07%	1,445,715	0	1,445,715	8,715	1,454,430
39 DPH - HEALTH HOME	106	0.29%	41,586	0	41,586	251	41,837
40 DPH - JAIL HEALTH	172	0.47%	67,480	0	67,480	407	67,887
41 DPH - LAGUNA HONDA	1,739	4.75%	682,252	(1,483)	680,769	4,113	684,882
42 DPH - MENTAL HEALTH	673	1.84%	264,034	(3,550)	260,484	1,592	262,076
43 DPH - PRIMARY CARE	533	1.46%	209,109	0	209,109	1,260	210,369
44 DPH - PUBLIC HEALTH	937	2.56%	367,608	(9,364)	358,244	2,216	360,460
45 DPH - SF GEN HOSP	3,278	8.96%	1,286,039	(11,707)	1,274,332	7,752	1,282,084
46 DPH - SUBSTANCE	52	0.14%	20,401	0	20,401	123	20,524
47 DISTRICT ATTORNEY	266	0.73%	104,358	(1,850)	102,508	629	103,137
48 ELECTIONS	153	0.42%	60,026	(300)	59,726	362	60,087
49 ECD	223	0.61%	87,488	(27,020)	60,468	527	60,996
50 ENVIRONMENT	66	0.18%	25,893	(77,723)	(51,830)	156	(51,674)
51 ETHICS COMM	22	0.06%	8,631	(9,475)	(844)	52	(792)

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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CITY PERSONNEL Allocations

Dept:13 HUMAN RESOURCES

	AVG EMPLOYMEN T STATS,	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 FINE ARTS MUSEUM	174	0.48%	\$68,264	\$0	\$68,264	\$411	\$68,676
53 FIRE	1,646	4.50%	645,766	(88,792)	556,974	3,893	560,866
54 HETCH-HETCHY	250	0.68%	98,081	(17,223)	80,858	591	81,449
55 HSS	37	0.10%	14,516	(290,506)	(275,990)	88	(275,902)
56 HUMAN RIGHTS	40	0.11%	15,693	0	15,693	95	15,788
57 HUMAN SERVICES	1,951	5.33%	765,425	(311,091)	454,334	4,614	458,948
58 JUVENILE PROB	279	0.76%	109,458	(12,392)	97,066	660	97,726
59 LAW LIBRARY	3	0.01%	1,177	0	1,177	7	1,184
61 MAYOR	123	0.34%	48,256	(6,400)	41,856	291	42,147
62 MEDICAL EXAMINER	32	0.09%	12,554	(525)	12,029	76	12,105
63 MTA - PARKING & TRAFFIC	692	1.89%	271,488	0	271,488	1,637	273,125
64 PERMIT APPEALS	10	0.03%	3,923	0	3,923	24	3,947
65 POLICE DEPT	2,754	7.53%	1,080,461	(2,800)	1,077,661	6,513	1,084,174
66 PORT COMMISSION	231	0.63%	90,627	(57,978)	32,649	546	33,195
68 PUBLIC DEFENDER	169	0.46%	66,303	(7,588)	58,715	400	59,114
69 PUBLIC LIBRARY	857	2.34%	336,222	(160,187)	176,035	2,027	178,062
70 MTA - MUNI	4,030	11.02%	1,581,067	(491,504)	1,089,563	9,530	1,099,094
71 PUC	684	1.87%	268,350	(340,053)	(71,703)	1,618	(70,086)
72 PW - ADMIN	81	0.22%	31,778	(3,800)	27,978	192	28,170
73 PW - ARCHITECT	86	0.24%	33,740	(2,200)	31,540	203	31,743
74 PW - BLDG REPAIR	232	0.63%	91,019	(632)	90,387	549	90,936
75 PW - CONSTRUCTION	153	0.42%	60,026	0	60,026	362	60,387
76 PW - STREET ENV	324	0.89%	127,113	(13,888)	113,225	766	113,991
77 PW - ENGINEER	184	0.50%	72,188	(1,600)	70,588	435	71,023
78 PW - STREET SEWER	93	0.25%	36,486	(3,406)	33,080	220	33,300
79 PW - ST USE & MAP	94	0.26%	36,878	(125)	36,753	222	36,976
80 PW - URBAN FOREST	135	0.37%	52,964	(3,998)	48,966	319	49,285
81 REC & PARK	1,082	2.96%	424,495	(75,002)	349,493	2,559	352,052
82 RENT ARB BOARD	36	0.10%	14,124	(36,627)	(22,503)	85	(22,418)
83 RETIREMENT	77	0.21%	30,209	(12,796)	17,413	182	17,595
86 SHERIFF	1,002	2.74%	393,109	(6,761)	386,348	2,370	388,718
87 STATUS OF WOMEN	11	0.03%	4,316	(7,892)	(3,576)	26	(3,550)
88 TAXICAB COMM	11	0.03%	4,316	(200)	4,116	26	4,142
89 TIS	333	0.91%	130,644	(1,930)	128,714	788	129,502
90 TREASURER/TC	210	0.57%	82,388	(8,167)	74,221	497	74,718
91 TRIAL COURTS	633	1.73%	248,341	0	248,341	1,497	249,838
92 WAR MEMORIAL	116	0.32%	45,510	(18,145)	27,365	274	27,639
93 WATER	701	1.92%	275,019	(24,177)	250,842	1,658	252,500
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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CITY PERSONNEL Allocations

Dept:13 HUMAN RESOURCES

	AVG EMPLOYMEN T STATS,	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	36,586	100.00%	14,353,579	(3,891,028)	10,462,551	83,996	10,546,547
Direct Bills					3,891,028		3,891,028
TOTAL					14,353,579		14,437,575

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:13 HUMAN RESOURCES

Department	CITY PERSONNEL	Total
0 DIRECT BILLED	3,891,028	\$3,891,028
3 BOARD OF SUPERVISORS	27,667	27,667
6 ADMINISTRATIVE SERVICES	16,730	16,730
7 ADMIN SVCS - RISK MANAGEMENT	1,177	1,177
8 CITY ATTORNEY	125,151	125,151
9 CIVIL SERVICE COMMISSION	(28,177)	(28,177)
10 CONTROLLER - ADM- ACCTNG OPS&S	26,704	26,704
11 CON - AUDITS	21,970	21,970
12 CON - PAYROLL/PERS SVCS DIV	10,985	10,985
13 HUMAN RESOURCES	75,719	75,719
16 OFC CONTRACT ADMIN - PROCUREMENT	13,419	13,419
17 ACADEMY OF SCIENCES	4,736	4,736
18 ADM - REAL ESTATE	10,657	10,657
19 ADM - CENTRAL SHOPS	44,995	44,995
21 ADULT PROBATION	(124,334)	(124,334)
22 AIRPORT	385,574	385,574
23 ANIMAL CARE/CONTROL	16,182	16,182
24 ARTS COMMISSION	(49,762)	(49,762)
25 ASIAN ART MUSEUM	27,278	27,278
26 ASSESS/RECORD	(180,802)	(180,802)
27 BUILD INSPECTION	(442,132)	(442,132)
28 ECONOMIC WORKFORCE & DEV	14,998	14,998
29 CHILD SUPPORT	16,767	16,767
30 CHILD/YOUTH/FAMILY	(46,965)	(46,965)
31 CHILD/FAMILY/C	(12,424)	(12,424)
32 CITY PLANNING	(258,417)	(258,417)
33 CLEAN WATER	162,046	162,046
34 COMMUNITY COLLEGE	419,949	419,949
35 CONVENTION FACILITY	395	395
38 COUNTY EDUCATION	1,454,430	1,454,430
39 DPH - HEALTH HOME	41,837	41,837
40 DPH - JAIL HEALTH	67,887	67,887
41 DPH - LAGUNA HONDA	684,882	684,882
42 DPH - MENTAL HEALTH	262,076	262,076
43 DPH - PRIMARY CARE	210,369	210,369
44 DPH - PUBLIC HEALTH	360,460	360,460
45 DPH - SF GEN HOSP	1,282,084	1,282,084
46 DPH - SUBSTANCE	20,524	20,524
47 DISTRICT ATTORNEY	103,137	103,137
48 ELECTIONS	60,087	60,087
49 ECD	60,996	60,996

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:13 HUMAN RESOURCES

Department	CITY PERSONNEL	Total
50 ENVIRONMENT	(51,674)	\$(51,674)
51 ETHICS COMM	(792)	(792)
52 FINE ARTS MUSEUM	68,676	68,676
53 FIRE	560,866	560,866
54 HETCH-HETCHY	81,449	81,449
55 HSS	(275,902)	(275,902)
56 HUMAN RIGHTS	15,788	15,788
57 HUMAN SERVICES	458,948	458,948
58 JUVENILE PROB	97,726	97,726
59 LAW LIBRARY	1,184	1,184
61 MAYOR	42,147	42,147
62 MEDICAL EXAMINER	12,105	12,105
63 MTA - PARKING & TRAFFIC	273,125	273,125
64 PERMIT APPEALS	3,947	3,947
65 POLICE DEPT	1,084,174	1,084,174
66 PORT COMMISSION	33,195	33,195
68 PUBLIC DEFENDER	59,114	59,114
69 PUBLIC LIBRARY	178,062	178,062
70 MTA - MUNI	1,099,094	1,099,094
71 PUC	(70,086)	(70,086)
72 PW - ADMIN	28,170	28,170
73 PW - ARCHITECT	31,743	31,743
74 PW - BLDG REPAIR	90,936	90,936
75 PW - CONSTRUCTION	60,387	60,387
76 PW - STREET ENV	113,991	113,991
77 PW - ENGINEER	71,023	71,023
78 PW - STREET SEWER	33,300	33,300
79 PW - ST USE & MAP	36,976	36,976
80 PW - URBAN FOREST	49,285	49,285
81 REC & PARK	352,052	352,052
82 RENT ARB BOARD	(22,418)	(22,418)
83 RETIREMENT	17,595	17,595
86 SHERIFF	388,718	388,718
87 STATUS OF WOMEN	(3,550)	(3,550)
88 TAXICAB COMM	4,142	4,142
89 TIS	129,502	129,502
90 TREASURER/TC	74,718	74,718
91 TRIAL COURTS	249,838	249,838
92 WAR MEMORIAL	27,639	27,639
93 WATER	252,500	252,500
999 2nd Allocation Orphans	0	0

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:13 HUMAN RESOURCES

Department	CITY PERSONNEL	Total
Total	14,437,575	14,437,575

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010**

SCHEDULE 14 – HUMAN RESOURCES – WORKERS’ COMPENSATION

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 the total benefits paid out for each department. Benefits billed and recovered from the Departments reduce the departments’ allocation costs. The resulting net costs allocated represent the expense of workers’ compensation administration.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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A. DEPARTMENT COSTS

Dept:14 HR - WORKERS' COMP

		Amount	General Admin	WORKERS' COMP
Salaries	S1	\$3,252,925	\$0	\$3,252,925
Salary % Split			.00%	100.00%
Benefits	S	1,100,476	0	1,100,476
		4,353,401	0	4,353,401
SUPPLY & SERVICES COST				
NON-PERSONNEL SVCS	S	50,702,258	0	50,702,258
MTRLS & SUPPLIES	S	32,142	0	32,142
ALLOCATED CHARGES	S	1,267,090	0	1,267,090
SVCS OF OTHER DEPTS	S	444,762	0	444,762
OTHER REVS	S	0	0	0
EXPEND RECOVERY	S	(56,844,817)	0	(56,844,817)
OPER XFER	S	(246,000)	0	(246,000)
DEPARTMENT Cost Total		(4,644,565)	0	(4,644,565)
ADJUSTMENTS				
Total		(291,164)	0	(291,164)
General Admin Distribution			0	0
Grand Total		\$(291,164)		\$(291,164)

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Custom%)

Dept:14 HR - WORKERS' COMP

Department	First Incoming	Second Incoming	WORKERS' COMP
10 ADMIN & ACCOUNTING	\$(41,540)	\$0	\$(41,540)
10 ADMIN & ACCOUNTING	0	0	0
Subtotal - CONTROLLER - ADM- ACCTN	(41,540)	0	(41,540)
Total Incoming	(41,540)	0	(41,540)
			%(100.00)
C. TOTAL ALLOCATED		\$(332,704)	\$(332,704)

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

WORKERS' COMP Allocations

Dept:14 HR - WORKERS' COMP

	BENEFITS PAID BY DEPARTMEN	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	16,708	0.04%	\$(119)	\$0	\$(119)	\$0	\$(119)
5 HSS - GENERAL FUND COSTS	37,617	0.08%	(269)	0	(269)	0	(269)
6 ADMINISTRATIVE SERVICES	433,923	0.93%	(3,100)	0	(3,100)	0	(3,100)
8 CITY ATTORNEY	89,977	0.19%	(643)	0	(643)	0	(643)
9 CIVIL SERVICE COMMISSION	1,943	0.00%	(14)	0	(14)	0	(14)
10 CONTROLLER - ADM- ACCTNG OPS&S	9,972	0.02%	(71)	0	(71)	0	(71)
13 HUMAN RESOURCES	244,073	0.52%	(1,744)	0	(1,744)	0	(1,744)
17 ACADEMY OF SCIENCES	15,586	0.03%	(111)	0	(111)	0	(111)
21 ADULT PROBATION	240,961	0.52%	(1,721)	0	(1,721)	0	(1,721)
22 AIRPORT	1,892,126	4.06%	(13,516)	0	(13,516)	0	(13,516)
23 ANIMAL CARE/CONTROL	38,522	0.08%	(275)	0	(275)	0	(275)
24 ARTS COMMISSION	9,596	0.02%	(69)	0	(69)	0	(69)
25 ASIAN ART MUSEUM	12,216	0.03%	(87)	0	(87)	0	(87)
26 ASSESS/RECORD	60,135	0.13%	(430)	0	(430)	0	(430)
27 BUILD INSPECTION	81,925	0.18%	(585)	0	(585)	0	(585)
29 CHILD SUPPORT	84,763	0.18%	(605)	0	(605)	0	(605)
32 CITY PLANNING	17,182	0.04%	(123)	0	(123)	0	(123)
33 CLEAN WATER	579,451	1.24%	(4,139)	0	(4,139)	0	(4,139)
34 COMMUNITY COLLEGE	1,053,765	2.26%	(7,528)	0	(7,528)	0	(7,528)
41 DPH - LAGUNA HONDA	2,830,319	6.08%	(20,218)	0	(20,218)	0	(20,218)
42 DPH - MENTAL HEALTH	282,390	0.61%	(2,017)	0	(2,017)	0	(2,017)
43 DPH - PRIMARY CARE	377,501	0.81%	(2,697)	0	(2,697)	0	(2,697)
44 DPH - PUBLIC HEALTH	481,993	1.03%	(3,443)	0	(3,443)	0	(3,443)
45 DPH - SF GEN HOSP	4,209,302	9.04%	(30,069)	0	(30,069)	0	(30,069)
47 DISTRICT ATTORNEY	213,434	0.46%	(1,525)	0	(1,525)	0	(1,525)
48 ELECTIONS	95,179	0.20%	(680)	0	(680)	0	(680)
49 ECD	365,565	0.78%	(2,611)	0	(2,611)	0	(2,611)
50 ENVIRONMENT	(1,738)	0.00%	12	0	12	0	12
52 FINE ARTS MUSEUM	185,107	0.40%	(1,322)	0	(1,322)	0	(1,322)
53 FIRE	7,063,385	15.17%	(50,457)	0	(50,457)	0	(50,457)
54 HETCH-HETCHY	514,537	1.10%	(3,676)	0	(3,676)	0	(3,676)
56 HUMAN RIGHTS	16,554	0.04%	(118)	0	(118)	0	(118)
57 HUMAN SERVICES	1,680,805	3.61%	(12,007)	0	(12,007)	0	(12,007)
58 JUVENILE PROB	970,814	2.08%	(6,935)	0	(6,935)	0	(6,935)
59 LAW LIBRARY	46,972	0.10%	(336)	0	(336)	0	(336)
61 MAYOR	7,868	0.02%	(56)	0	(56)	0	(56)
62 MEDICAL EXAMINER	51,326	0.11%	(367)	0	(367)	0	(367)
65 POLICE DEPT	11,873,086	25.49%	(84,815)	0	(84,815)	0	(84,815)
66 PORT COMMISSION	711,422	1.53%	(5,082)	0	(5,082)	0	(5,082)
68 PUBLIC DEFENDER	120,027	0.26%	(857)	0	(857)	0	(857)
69 PUBLIC LIBRARY	(164,596)	-0.35%	1,176	0	1,176	0	1,176
71 PUC	142,361	0.31%	(1,017)	0	(1,017)	0	(1,017)

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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9/11/2009

WORKERS' COMP Allocations

Dept:14 HR - WORKERS' COMP

	BENEFITS PAID BY DEPARTMEN	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 PW - ADMIN	64,855	0.14%	\$(463)	\$0	\$(463)	\$0	\$(463)
73 PW - ARCHITECT	763	0.00%	(5)	0	(5)	0	(5)
74 PW - BLDG REPAIR	558,930	1.20%	(3,993)	0	(3,993)	0	(3,993)
75 PW - CONSTRUCTION	25,513	0.05%	(182)	0	(182)	0	(182)
76 PW - STREET ENV	810,747	1.74%	(5,792)	0	(5,792)	0	(5,792)
77 PW - ENGINEER	70,310	0.15%	(502)	0	(502)	0	(502)
78 PW - STREET SEWER	279,392	0.60%	(1,996)	0	(1,996)	0	(1,996)
79 PW - ST USE & MAP	27,641	0.06%	(197)	0	(197)	0	(197)
80 PW - URBAN FOREST	492,631	1.06%	(3,519)	0	(3,519)	0	(3,519)
81 REC & PARK	2,514,149	5.40%	(17,960)	0	(17,960)	0	(17,960)
82 RENT ARB BOARD	28,545	0.06%	(204)	0	(204)	0	(204)
83 RETIREMENT	76,239	0.16%	(545)	0	(545)	0	(545)
86 SHERIFF	2,492,445	5.35%	(17,805)	0	(17,805)	0	(17,805)
88 TAXICAB COMM	43,516	0.09%	(311)	0	(311)	0	(311)
89 TIS	329,487	0.71%	(2,354)	0	(2,354)	0	(2,354)
90 TREASURER/TC	205,425	0.44%	(1,467)	0	(1,467)	0	(1,467)
91 TRIAL COURTS	9,656	0.02%	(69)	0	(69)	0	(69)
92 WAR MEMORIAL	238,391	0.51%	(1,703)	0	(1,703)	0	(1,703)
93 WATER	1,312,080	2.82%	(9,373)	0	(9,373)	0	(9,373)
Subtotal	46,574,769	100.00%	(332,704)	0	(332,704)	0	(332,704)
Direct Bills					0		0
TOTAL					(332,704)		(332,704)

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:14 HR - WORKERS' COMP

Department	WORKERS' COMP	Total
0 DIRECT BILLED	0	\$0
3 BOARD OF SUPERVISORS	(119)	(119)
5 HSS - GENERAL FUND COSTS	(269)	(269)
6 ADMINISTRATIVE SERVICES	(3,100)	(3,100)
8 CITY ATTORNEY	(643)	(643)
9 CIVIL SERVICE COMMISSION	(14)	(14)
10 CONTROLLER - ADM- ACCTNG OPS&S	(71)	(71)
13 HUMAN RESOURCES	(1,744)	(1,744)
17 ACADEMY OF SCIENCES	(111)	(111)
21 ADULT PROBATION	(1,721)	(1,721)
22 AIRPORT	(13,516)	(13,516)
23 ANIMAL CARE/CONTROL	(275)	(275)
24 ARTS COMMISSION	(69)	(69)
25 ASIAN ART MUSEUM	(87)	(87)
26 ASSESS/RECORD	(430)	(430)
27 BUILD INSPECTION	(585)	(585)
29 CHILD SUPPORT	(605)	(605)
32 CITY PLANNING	(123)	(123)
33 CLEAN WATER	(4,139)	(4,139)
34 COMMUNITY COLLEGE	(7,528)	(7,528)
41 DPH - LAGUNA HONDA	(20,218)	(20,218)
42 DPH - MENTAL HEALTH	(2,017)	(2,017)
43 DPH - PRIMARY CARE	(2,697)	(2,697)
44 DPH - PUBLIC HEALTH	(3,443)	(3,443)
45 DPH - SF GEN HOSP	(30,069)	(30,069)
47 DISTRICT ATTORNEY	(1,525)	(1,525)
48 ELECTIONS	(680)	(680)
49 ECD	(2,611)	(2,611)
50 ENVIRONMENT	12	12
52 FINE ARTS MUSEUM	(1,322)	(1,322)
53 FIRE	(50,457)	(50,457)
54 HETCH-HETCHY	(3,676)	(3,676)
56 HUMAN RIGHTS	(118)	(118)
57 HUMAN SERVICES	(12,007)	(12,007)
58 JUVENILE PROB	(6,935)	(6,935)
59 LAW LIBRARY	(336)	(336)
61 MAYOR	(56)	(56)
62 MEDICAL EXAMINER	(367)	(367)
65 POLICE DEPT	(84,815)	(84,815)
66 PORT COMMISSION	(5,082)	(5,082)
68 PUBLIC DEFENDER	(857)	(857)

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:14 HR - WORKERS' COMP

Department	WORKERS' COMP	Total
69 PUBLIC LIBRARY	1,176	\$1,176
71 PUC	(1,017)	(1,017)
72 PW - ADMIN	(463)	(463)
73 PW - ARCHITECT	(5)	(5)
74 PW - BLDG REPAIR	(3,993)	(3,993)
75 PW - CONSTRUCTION	(182)	(182)
76 PW - STREET ENV	(5,792)	(5,792)
77 PW - ENGINEER	(502)	(502)
78 PW - STREET SEWER	(1,996)	(1,996)
79 PW - ST USE & MAP	(197)	(197)
80 PW - URBAN FOREST	(3,519)	(3,519)
81 REC & PARK	(17,960)	(17,960)
82 RENT ARB BOARD	(204)	(204)
83 RETIREMENT	(545)	(545)
86 SHERIFF	(17,805)	(17,805)
88 TAXICAB COMM	(311)	(311)
89 TIS	(2,354)	(2,354)
90 TREASURER/TC	(1,467)	(1,467)
91 TRIAL COURTS	(69)	(69)
92 WAR MEMORIAL	(1,703)	(1,703)
93 WATER	(9,373)	(9,373)
Total	(332,704)	(332,704)

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010**

SCHEDULE 15– MAYOR – BUDGET OFFICE

The Finance and Legislative Affairs division of the Mayor's Office has three major functions: Budget & Management, Public Finance, and Legislative activities. Included in this Plan is the allocation of Budget & Management expenditures; all other expenditures are general government in nature. The Budget and Management section prepares the Mayor's budget. The Budget and Management section 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 cost is the budget by department less one-time costs.

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
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A. DEPARTMENT COSTS

Dept:15 MAYOR'S BUDGET OFFICE

		Amount	General Admin	BUDGET OFFICE
Salaries	S1	\$638,034	\$0	\$638,034
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	233,121	0	233,121
		871,155	0	871,155
SUPPLY & SERVICES COST				
NON-PERSONNEL SVCS	S	5,117	0	5,117
MTRLS & SUPPLIES	S	1,699	0	1,699
SVCS OF OTHER DEPTS	S	36,010	0	36,010
DEPARTMENT Cost Total		42,826	0	42,826
ADJUSTMENTS				
Total		913,981	0	913,981
General Admin Distribution			0	0
Grand Total		\$913,981		\$913,981

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Custom%)

No Indirect Costs

Dept:15 MAYOR'S BUDGET OFFICE

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CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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BUDGET OFFICE Allocations

Dept:15 MAYOR'S BUDGET OFFICE

	BUDGET LESS ONE- TIME COSTS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	10,566,514	0.18%	\$1,688	\$0	\$1,688	\$0	\$1,688
4 CON - GEN CITY RESPONSIBILITY	223,294,104	3.90%	35,675	0	35,675	0	35,675
6 ADMINISTRATIVE SERVICES	137,726,566	2.41%	22,004	0	22,004	0	22,004
8 CITY ATTORNEY	11,466,304	0.20%	1,832	0	1,832	0	1,832
9 CIVIL SERVICE COMMISSION	548,534	0.01%	88	0	88	0	88
10 CONTROLLER - ADM- ACCTNG OPS&S	9,912,351	0.17%	1,584	0	1,584	0	1,584
12 CON - PAYROLL/PERS SVCS DIV	5,372,192	0.09%	858	0	858	0	858
13 HUMAN RESOURCES	11,100,375	0.19%	1,773	0	1,773	0	1,773
17 ACADEMY OF SCIENCES	3,805,399	0.07%	608	0	608	0	608
21 ADULT PROBATION	12,395,559	0.22%	1,980	0	1,980	0	1,980
22 AIRPORT	544,033,315	9.51%	86,919	0	86,919	0	86,919
24 ARTS COMMISSION	9,395,083	0.16%	1,501	0	1,501	0	1,501
25 ASIAN ART MUSEUM	7,473,491	0.13%	1,194	0	1,194	0	1,194
26 ASSESS/RECORD	15,000,254	0.26%	2,397	0	2,397	0	2,397
27 BUILD INSPECTION	46,547,729	0.81%	7,437	0	7,437	0	7,437
28 ECONOMIC WORKFORCE & DEV	5,792,228	0.10%	925	0	925	0	925
29 CHILD SUPPORT	14,731,462	0.26%	2,354	0	2,354	0	2,354
30 CHILD/YOUTH/FAMILY	97,075,984	1.70%	15,510	0	15,510	0	15,510
31 CHILD/FAMILY/C	20,965,606	0.37%	3,350	0	3,350	0	3,350
32 CITY PLANNING	23,458,223	0.41%	3,748	0	3,748	0	3,748
38 COUNTY EDUCATION	75,883	0.00%	12	0	12	0	12
39 DPH - HEALTH HOME	10,391,366	0.18%	1,660	0	1,660	0	1,660
40 DPH - JAIL HEALTH	1,451,342	0.03%	232	0	232	0	232
41 DPH - LAGUNA HONDA	187,077,321	3.27%	29,889	0	29,889	0	29,889
42 DPH - MENTAL HEALTH	207,251,367	3.62%	33,112	0	33,112	0	33,112
43 DPH - PRIMARY CARE	55,223,010	0.97%	8,823	0	8,823	0	8,823
44 DPH - PUBLIC HEALTH	214,797,302	3.75%	34,318	0	34,318	0	34,318
45 DPH - SF GEN HOSP	544,140,049	9.51%	86,937	0	86,937	0	86,937
46 DPH - SUBSTANCE	62,270,243	1.09%	9,949	0	9,949	0	9,949
47 DISTRICT ATTORNEY	38,339,095	0.67%	6,125	0	6,125	0	6,125
48 ELECTIONS	19,172,166	0.34%	3,063	0	3,063	0	3,063
49 ECD	58,580,294	1.02%	9,359	0	9,359	0	9,359
50 ENVIRONMENT	13,730,891	0.24%	2,194	0	2,194	0	2,194
51 ETHICS COMM	3,573,415	0.06%	571	0	571	0	571
52 FINE ARTS MUSEUM	15,192,599	0.27%	2,427	0	2,427	0	2,427
53 FIRE	245,940,242	4.30%	39,294	0	39,294	0	39,294
56 HUMAN RIGHTS	1,030,141	0.02%	165	0	165	0	165
57 HUMAN SERVICES	629,984,644	11.01%	100,652	0	100,652	0	100,652
58 JUVENILE PROB	37,471,506	0.66%	5,987	0	5,987	0	5,987
59 LAW LIBRARY	594,586	0.01%	95	0	95	0	95
61 MAYOR	18,416,017	0.32%	2,942	0	2,942	0	2,942
64 PERMIT APPEALS	620,102	0.01%	99	0	99	0	99

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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BUDGET OFFICE Allocations

Dept:15 MAYOR'S BUDGET OFFICE

	BUDGET LESS ONE- TIME COSTS	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 POLICE DEPT	386,804,713	6.76%	\$61,799	\$0	\$61,799	\$0	\$61,799
66 PORT COMMISSION	52,339,810	0.91%	8,362	0	8,362	0	8,362
68 PUBLIC DEFENDER	23,378,872	0.41%	3,735	0	3,735	0	3,735
69 PUBLIC LIBRARY	72,982,044	1.28%	11,660	0	11,660	0	11,660
70 MTA - MUNI	667,443,024	11.67%	106,636	0	106,636	0	106,636
71 PUC	459,979,419	8.04%	73,490	0	73,490	0	73,490
74 PW - BLDG REPAIR	3,301,633	0.06%	527	0	527	0	527
76 PW - STREET ENV	36,930,941	0.65%	5,900	0	5,900	0	5,900
78 PW - STREET SEWER	6,612,315	0.12%	1,056	0	1,056	0	1,056
79 PW - ST USE & MAP	4,109,324	0.07%	657	0	657	0	657
80 PW - URBAN FOREST	6,961,391	0.12%	1,112	0	1,112	0	1,112
81 REC & PARK	111,672,980	1.95%	17,842	0	17,842	0	17,842
82 RENT ARB BOARD	5,184,170	0.09%	828	0	828	0	828
83 RETIREMENT	16,961,746	0.30%	2,710	0	2,710	0	2,710
86 SHERIFF	148,677,965	2.60%	23,754	0	23,754	0	23,754
87 STATUS OF WOMEN	3,509,665	0.06%	561	0	561	0	561
88 TAXICAB COMM	1,648,281	0.03%	263	0	263	0	263
89 TIS	12,357,842	0.22%	1,974	0	1,974	0	1,974
90 TREASURER/TC	20,948,016	0.37%	3,347	0	3,347	0	3,347
91 TRIAL COURTS	92,274,726	1.61%	14,743	0	14,743	0	14,743
92 WAR MEMORIAL	10,590,164	0.19%	1,692	0	1,692	0	1,692
Subtotal	5,720,653,895	100.00%	913,981	0	913,981	0	913,981
Direct Bills					0		0
TOTAL					913,981		913,981

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:15 MAYOR'S BUDGET OFFICE

Department	BUDGET OFFICE	Total
0 DIRECT BILLED	0	\$0
3 BOARD OF SUPERVISORS	1,688	1,688
4 CON - GEN CITY RESPONSIBILITY	35,675	35,675
6 ADMINISTRATIVE SERVICES	22,004	22,004
8 CITY ATTORNEY	1,832	1,832
9 CIVIL SERVICE COMMISSION	88	88
10 CONTROLLER - ADM- ACCTNG OPS&S	1,584	1,584
12 CON - PAYROLL/PERS SVCS DIV	858	858
13 HUMAN RESOURCES	1,773	1,773
17 ACADEMY OF SCIENCES	608	608
21 ADULT PROBATION	1,980	1,980
22 AIRPORT	86,919	86,919
24 ARTS COMMISSION	1,501	1,501
25 ASIAN ART MUSEUM	1,194	1,194
26 ASSESS/RECORD	2,397	2,397
27 BUILD INSPECTION	7,437	7,437
28 ECONOMIC WORKFORCE & DEV	925	925
29 CHILD SUPPORT	2,354	2,354
30 CHILD/YOUTH/FAMILY	15,510	15,510
31 CHILD/FAMILY/C	3,350	3,350
32 CITY PLANNING	3,748	3,748
38 COUNTY EDUCATION	12	12
39 DPH - HEALTH HOME	1,660	1,660
40 DPH - JAIL HEALTH	232	232
41 DPH - LAGUNA HONDA	29,889	29,889
42 DPH - MENTAL HEALTH	33,112	33,112
43 DPH - PRIMARY CARE	8,823	8,823
44 DPH - PUBLIC HEALTH	34,318	34,318
45 DPH - SF GEN HOSP	86,937	86,937
46 DPH - SUBSTANCE	9,949	9,949
47 DISTRICT ATTORNEY	6,125	6,125
48 ELECTIONS	3,063	3,063
49 ECD	9,359	9,359
50 ENVIRONMENT	2,194	2,194
51 ETHICS COMM	571	571
52 FINE ARTS MUSEUM	2,427	2,427
53 FIRE	39,294	39,294
56 HUMAN RIGHTS	165	165
57 HUMAN SERVICES	100,652	100,652
58 JUVENILE PROB	5,987	5,987
59 LAW LIBRARY	95	95

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:15 MAYOR'S BUDGET OFFICE

Department	BUDGET OFFICE	Total
61 MAYOR	2,942	\$2,942
64 PERMIT APPEALS	99	99
65 POLICE DEPT	61,799	61,799
66 PORT COMMISSION	8,362	8,362
68 PUBLIC DEFENDER	3,735	3,735
69 PUBLIC LIBRARY	11,660	11,660
70 MTA - MUNI	106,636	106,636
71 PUC	73,490	73,490
74 PW - BLDG REPAIR	527	527
76 PW - STREET ENV	5,900	5,900
78 PW - STREET SEWER	1,056	1,056
79 PW - ST USE & MAP	657	657
80 PW - URBAN FOREST	1,112	1,112
81 REC & PARK	17,842	17,842
82 RENT ARB BOARD	828	828
83 RETIREMENT	2,710	2,710
86 SHERIFF	23,754	23,754
87 STATUS OF WOMEN	561	561
88 TAXICAB COMM	263	263
89 TIS	1,974	1,974
90 TREASURER/TC	3,347	3,347
91 TRIAL COURTS	14,743	14,743
92 WAR MEMORIAL	1,692	1,692
Total	913,981	913,981

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2008
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2010**

SCHEDULE 16 – OFFICE OF CONTRACT ADMINISTRATION – PROCUREMENT

The City Purchaser and Office of Contract Administration (OCA) administer the purchase of all Commodities and Services required by City departments and offices of the City and County of San Francisco. OCA manages the bidding, award and administration of City contracts; to effectively manage and recycle or dispose of surplus City furnishing equipment and supplies; monitor and enforce the Minimum Compensation Ordinance (MCO), the Labor Standards Enforcement Ordinance (LSEO), and the City's new Health Care Accountability Ordinance (HCAO), in accordance with the San Francisco Administrative Code. The basis for allocation is the Purchaser's weighted percentage of document counts. The documents counted are:

- Personal Services Contract

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A. DEPARTMENT COST Citywide Blanket Contract

Dept:16 OFC CONTRACT ADMIN - PROCUREMENT

		Amount	General Admin	PROCUREMENT SERVICES
<ul style="list-style-type: none"> ▪ Department Purchase Order ▪ Term Purchase Order 				
Salaries	Contract Modification S1	\$2,813,999	\$0	\$2,813,999
<i>Salary % Split</i>			.00%	100.00%
Benefits	Contract Payment S	666,178	0	666,178
	Contract Order	3,480,177	0	3,480,177
SUPPLY & SERVICES COST				
	NON-PERSONNEL SVCS S	25,775	0	25,775
	MTRLS & SUPPLIES S	16,755	0	16,755
	SVCS OF OTHER DEPTS S	180,663	0	180,663
	EXPEND RECOVERY D	(2,025,781)	0	0
	OTHER REVENUE S	(417,027)	0	(417,027)
DEPARTMENT Cost Total		(2,219,615)	0	(193,834)
ADJUSTMENTS				
	EXPEND RECOVERY D	2,025,781	0	0
Total		3,286,343	0	3,286,343
General Admin Distribution			0	0
Grand Total		\$3,286,343		\$3,286,343

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Custom%)

Dept:16 OFC CONTRACT ADMIN - PROCUREMENT

Department	First Incoming	Second Incoming	PROCUREMENT SERVICES
1 CITY HALL	\$288,761	\$0	\$288,761
Subtotal - BUILDING DEPRECIATION	288,761	0	288,761
2 EQUIPMENT DEPRECIATION	7,956	0	7,956
Subtotal - EQUIPMENT DEPRECIATION	7,956	0	7,956
3 RECORDS & INFORMATION	467	0	467
Subtotal - BOARD OF SUPERVISORS	467	0	467
4 UNEMPLOYMENT	41	0	41
4 SUPPORT SERVICES	78	0	78
Subtotal - CON - GEN CITY RESPONSIB	119	0	119
5 RETIRED EMPLOYEES	5,987	0	5,987
5 CITY PLAN	354	0	354
5 OTHER PLANS	1,893	0	1,893
Subtotal - HSS - GENERAL FUND COST	8,234	0	8,234
6 DIVISION MANAGEMENT	247,180	0	247,180
Subtotal - ADMINISTRATIVE SERVICES	247,180	0	247,180
8 LEGAL SERVICES	190,469	0	190,469
Subtotal - CITY ATTORNEY	190,469	0	190,469
9 CIVIL SERVICE	931	0	931
Subtotal - CIVIL SERVICE COMMISSION	931	0	931
12 PAYROLL SERVICES	6,232	0	6,232
Subtotal - CON - PAYROLL/PERS SVCS	6,232	0	6,232
13 CITY PERSONNEL	13,339	0	13,339
Subtotal - HUMAN RESOURCES	13,339	0	13,339
16 PROCUREMENT SERVICES	0	228,037	228,037
Subtotal - OFC CONTRACT ADMIN - PR	0	228,037	228,037
3 RECORDS & INFORMATION	0	17	17

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Custom%)

Dept:16 OFC CONTRACT ADMIN - PROCUREMENT

Department	First Incoming	Second Incoming	PROCUREMENT SERVICES
Subtotal - BOARD OF SUPERVISORS	\$0	\$17	\$17
4 UNEMPLOYMENT	0	5	5
4 SUPPORT SERVICES	0	10	10
Subtotal - CON - GEN CITY RESPONSIB	0	15	15
5 RETIRED EMPLOYEES	0	0	0
5 CITY PLAN	0	0	0
5 OTHER PLANS	0	0	0
Subtotal - HSS - GENERAL FUND COST	0	0	0
6 DIVISION MANAGEMENT	0	7,468	7,468
Subtotal - ADMINISTRATIVE SERVICES	0	7,468	7,468
8 LEGAL SERVICES	0	693	693
Subtotal - CITY ATTORNEY	0	693	693
9 CIVIL SERVICE	0	(23)	(23)
Subtotal - CIVIL SERVICE COMMISSION	0	(23)	(23)
12 PAYROLL SERVICES	0	22	22
Subtotal - CON - PAYROLL/PERS SVCS	0	22	22
13 CITY PERSONNEL	0	80	80
Subtotal - HUMAN RESOURCES	0	80	80
Total Incoming	763,688	236,309	999,997
			%100.00
C. TOTAL ALLOCATED		\$4,286,340	\$4,286,340

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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PROCUREMENT SERVICES Allocations

Dept:16 OFC CONTRACT ADMIN - PROCUREMENT

	WEIGHTED PERCENTAGE OF DOC	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 BOARD OF SUPERVISORS	3.03	0.30%	\$12,271	\$(650)	\$11,621	\$0	\$11,621
6 ADMINISTRATIVE SERVICES	6.87	0.69%	27,823	(103,473)	(75,650)	0	(75,650)
8 CITY ATTORNEY	3.31	0.33%	13,405	(11,225)	2,180	0	2,180
9 CIVIL SERVICE COMMISSION	0.18	0.02%	729	0	729	0	729
10 CONTROLLER - ADM- ACCTNG OPS&S	7.10	0.71%	28,755	(6,693)	22,062	0	22,062
11 CON - AUDITS	2.83	0.28%	11,461	0	11,461	0	11,461
12 CON - PAYROLL/PERS SVCS DIV	0.47	0.05%	1,903	0	1,903	0	1,903
13 HUMAN RESOURCES	5.24	0.52%	21,222	(17,264)	3,958	0	3,958
16 OFC CONTRACT ADMIN - PROCUREMENT	56.40	5.64%	228,419	(382)	228,037	0	228,037
18 ADM - REAL ESTATE	7.98	0.80%	32,319	(53)	32,266	2,062	34,328
21 ADULT PROBATION	0.76	0.08%	3,078	(199)	2,879	196	3,075
22 AIRPORT	83.67	8.37%	338,863	(268,224)	70,639	21,619	92,257
23 ANIMAL CARE/CONTROL	1.58	0.16%	6,399	(373)	6,026	408	6,434
24 ARTS COMMISSION	3.14	0.31%	12,717	(1,331)	11,386	811	12,197
26 ASSESS/RECORD	2.36	0.24%	9,558	(6,748)	2,810	610	3,420
27 BUILD INSPECTION	4.91	0.49%	19,885	(6,259)	13,626	1,269	14,895
28 ECONOMIC WORKFORCE & DEV	0.00	0.00%	0	(1,238)	(1,238)	0	(1,238)
29 CHILD SUPPORT	2.80	0.28%	11,340	(1,325)	10,015	723	10,738
30 CHILD/YOUTH/FAMILY	3.38	0.34%	13,689	(2,758)	10,931	873	11,804
31 CHILD/FAMILY/C	0.96	0.10%	3,888	(51)	3,837	248	4,085
32 CITY PLANNING	7.01	0.70%	28,390	(6,147)	22,243	1,811	24,055
33 CLEAN WATER	43.45	4.34%	175,972	(2,649)	173,323	11,227	184,550
35 CONVENTION FACILITY	0.01	0.00%	40	0	40	3	43
41 DPH - LAGUNA HONDA	10.86	1.09%	43,983	(2,412)	41,571	2,806	44,377
42 DPH - MENTAL HEALTH	24.98	2.50%	101,169	(22,007)	79,162	6,454	85,616
44 DPH - PUBLIC HEALTH	53.60	5.36%	217,079	(36,266)	180,813	13,849	194,663
45 DPH - SF GEN HOSP	34.88	3.49%	141,264	(237,143)	(95,879)	9,012	(86,867)
47 DISTRICT ATTORNEY	4.96	0.50%	20,088	(2,681)	17,407	1,282	18,689
48 ELECTIONS	2.41	0.24%	9,760	(1,170)	8,590	623	9,213
49 ECD	10.54	1.05%	42,687	(12,812)	29,875	2,723	32,598
50 ENVIRONMENT	3.83	0.38%	15,511	(983)	14,528	990	15,518
51 ETHICS COMM	1.23	0.12%	4,981	(827)	4,154	318	4,472
52 FINE ARTS MUSEUM	0.03	0.00%	121	0	121	8	129
53 FIRE	18.88	1.89%	76,464	(2,205)	74,259	4,878	79,137
54 HETCH-HETCHY	23.46	2.35%	95,013	(2,294)	92,719	6,062	98,780
55 HSS	0.00	0.00%	0	(761)	(761)	0	(761)
56 HUMAN RIGHTS	0.85	0.08%	3,442	(137)	3,305	220	3,525
57 HUMAN SERVICES	25.86	2.59%	104,733	(60,362)	44,371	6,682	51,052
58 JUVENILE PROB	3.02	0.30%	12,231	(2,968)	9,263	780	10,043
59 LAW LIBRARY	0.03	0.00%	121	0	121	8	129
61 MAYOR	7.90	0.79%	31,995	(1,755)	30,240	2,041	32,281
62 MEDICAL EXAMINER	0.22	0.02%	891	0	891	57	948

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

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PROCUREMENT SERVICES Allocations

Dept:16 OFC CONTRACT ADMIN - PROCUREMENT

	WEIGHTED PERCENTAGE OF DOC	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 MTA - PARKING & TRAFFIC	12.23	1.22%	\$49,531	\$(1,959)	\$47,572	\$3,160	\$50,732
64 PERMIT APPEALS	0.58	0.06%	2,349	0	2,349	150	2,499
65 POLICE DEPT	21.71	2.17%	87,925	(41,567)	46,358	5,609	51,968
66 PORT COMMISSION	16.58	1.66%	67,149	(68,537)	(1,388)	4,284	2,896
68 PUBLIC DEFENDER	4.10	0.41%	16,605	(4,809)	11,796	1,059	12,855
69 PUBLIC LIBRARY	11.47	1.15%	46,453	(13,189)	33,264	2,964	36,228
70 MTA - MUNI	183.17	18.32%	741,837	(160,622)	581,215	47,327	628,542
71 PUC	38.86	3.89%	157,383	(526,499)	(369,116)	10,041	(359,076)
72 PW - ADMIN	7.31	0.73%	29,605	(137,455)	(107,850)	1,889	(105,961)
73 PW - ARCHITECT	3.93	0.39%	15,916	(7,298)	8,618	1,015	9,634
74 PW - BLDG REPAIR	39.30	3.93%	159,165	(266)	158,899	10,154	169,053
75 PW - CONSTRUCTION	2.35	0.23%	9,517	(4,325)	5,192	607	5,800
76 PW - STREET ENV	4.92	0.49%	19,926	(614)	19,312	1,271	20,583
77 PW - ENGINEER	5.33	0.53%	21,586	(9,311)	12,275	1,377	13,653
78 PW - STREET SEWER	9.97	1.00%	40,378	(419)	39,959	2,576	42,535
79 PW - ST USE & MAP	2.67	0.27%	10,813	(2,546)	8,267	690	8,957
80 PW - URBAN FOREST	9.73	0.97%	39,406	(103)	39,303	2,514	41,817
81 REC & PARK	16.92	1.69%	68,526	(12,480)	56,046	4,372	60,418
82 RENT ARB BOARD	0.63	0.06%	2,551	(717)	1,834	163	1,997
83 RETIREMENT	5.02	0.50%	20,331	(4,497)	15,834	1,297	17,131
86 SHERIFF	5.97	0.60%	24,178	(4,756)	19,422	1,543	20,965
87 STATUS OF WOMEN	0.16	0.02%	648	(88)	560	41	601
88 TAXICAB COMM	0.08	0.01%	324	(48)	276	21	297
89 TIS	41.17	4.12%	166,738	(189,789)	(23,051)	10,637	(12,413)
90 TREASURER/TC	3.30	0.33%	13,365	(2,432)	10,933	853	11,786
92 WAR MEMORIAL	0.84	0.08%	3,402	(212)	3,190	217	3,407
93 WATER	76.73	7.67%	310,756	(7,418)	303,338	19,825	323,163
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	1,000.01	100.00%	4,050,031	(2,025,781)	2,024,250	236,309	2,260,559
Direct Bills					2,025,781		2,025,781
TOTAL					4,050,031		4,286,340

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:16 OFC CONTRACT ADMIN - PROCUREMENT

Department	PROCUREMENT ENT SERVICES	Total
0 DIRECT BILLED	2,025,781	\$2,025,781
3 BOARD OF SUPERVISORS	11,621	11,621
6 ADMINISTRATIVE SERVICES	(75,650)	(75,650)
8 CITY ATTORNEY	2,180	2,180
9 CIVIL SERVICE COMMISSION	729	729
10 CONTROLLER - ADM- ACCTNG OPS&S	22,062	22,062
11 CON - AUDITS	11,461	11,461
12 CON - PAYROLL/PERS SVCS DIV	1,903	1,903
13 HUMAN RESOURCES	3,958	3,958
16 OFC CONTRACT ADMIN - PROCUREMENT	228,037	228,037
18 ADM - REAL ESTATE	34,328	34,328
21 ADULT PROBATION	3,075	3,075
22 AIRPORT	92,257	92,257
23 ANIMAL CARE/CONTROL	6,434	6,434
24 ARTS COMMISSION	12,197	12,197
26 ASSESS/RECORD	3,420	3,420
27 BUILD INSPECTION	14,895	14,895
28 ECONOMIC WORKFORCE & DEV	(1,238)	(1,238)
29 CHILD SUPPORT	10,738	10,738
30 CHILD/YOUTH/FAMILY	11,804	11,804
31 CHILD/FAMILY/C	4,085	4,085
32 CITY PLANNING	24,055	24,055
33 CLEAN WATER	184,550	184,550
35 CONVENTION FACILITY	43	43
41 DPH - LAGUNA HONDA	44,377	44,377
42 DPH - MENTAL HEALTH	85,616	85,616
44 DPH - PUBLIC HEALTH	194,663	194,663
45 DPH - SF GEN HOSP	(86,867)	(86,867)
47 DISTRICT ATTORNEY	18,689	18,689
48 ELECTIONS	9,213	9,213
49 ECD	32,598	32,598
50 ENVIRONMENT	15,518	15,518
51 ETHICS COMM	4,472	4,472
52 FINE ARTS MUSEUM	129	129
53 FIRE	79,137	79,137
54 HETCH-HETCHY	98,780	98,780
55 HSS	(761)	(761)
56 HUMAN RIGHTS	3,525	3,525
57 HUMAN SERVICES	51,052	51,052
58 JUVENILE PROB	10,043	10,043
59 LAW LIBRARY	129	129

CITY COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN

2009/20010
9/11/2009

ALLOCATION SUMMARY

Dept:16 OFC CONTRACT ADMIN - PROCUREMENT

Department	PROCUREMENT SERVICES	Total
61 MAYOR	32,281	\$32,281
62 MEDICAL EXAMINER	948	948
63 MTA - PARKING & TRAFFIC	50,732	50,732
64 PERMIT APPEALS	2,499	2,499
65 POLICE DEPT	51,968	51,968
66 PORT COMMISSION	2,896	2,896
68 PUBLIC DEFENDER	12,855	12,855
69 PUBLIC LIBRARY	36,228	36,228
70 MTA - MUNI	628,542	628,542
71 PUC	(359,076)	(359,076)
72 PW - ADMIN	(105,961)	(105,961)
73 PW - ARCHITECT	9,634	9,634
74 PW - BLDG REPAIR	169,053	169,053
75 PW - CONSTRUCTION	5,800	5,800
76 PW - STREET ENV	20,583	20,583
77 PW - ENGINEER	13,653	13,653
78 PW - STREET SEWER	42,535	42,535
79 PW - ST USE & MAP	8,957	8,957
80 PW - URBAN FOREST	41,817	41,817
81 REC & PARK	60,418	60,418
82 RENT ARB BOARD	1,997	1,997
83 RETIREMENT	17,131	17,131
86 SHERIFF	20,965	20,965
87 STATUS OF WOMEN	601	601
88 TAXICAB COMM	297	297
89 TIS	(12,413)	(12,413)
90 TREASURER/TC	11,786	11,786
92 WAR MEMORIAL	3,407	3,407
93 WATER	323,163	323,163
999 2nd Allocation Orphans	(0)	(0)
Total	4,286,340	4,286,340