

ALLOCATION OF FY 2008-09 OVERHEAD COSTS TO BE CHARGED IN FY 2010-11 BUDGET, updated 3/26/10**TABLE OF CONTENTS**

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INTRODUCTION - 1. Changes from Prior Year Plan

Changes in this year's plan from the prior year Full Cost Plan include:

1. Title of Plan: In the Prior Year, the plan created for FY 2009-10 charges was titled "FY 2008-09 Full Cost Plan," because it was built from the FY 2008-09 A-87 Plan. In this year, we built the plan for FY 2010-11 charges from the FY 2010-11 A-87 Plan, and so we have titled it the FY 2010-11 Full Cost Plan.

2. Departments: Certain departments from prior year plan have been merged with other departments in the current year plan to reflect organizational changes. These include: ADM-Reproduction/Mail merged with the Department of Technology, Consumer Assurance merged with "Health-Public Health," "Light Heat and Power" merged with PUC-Hetch-Hetchy, SF Transportation Authority merged with "All Other Agencies." Many names have had slight wording or abbreviation changes for purposes of clarity and the Departments have been re-alphabetized.

3. Overall allocation basis: Where prior year used budget numbers to allocate costs, this plan uses actuals from FY 2008-09. This change was made in order to simplify comparison to the A-87 Cost Plan.

4. Central Cost Schedule Deletions/Mergers: The following schedules present in the prior year have been deleted or merged into other schedules in the current year plan:

- ♦ **CON-Gen City Responsibility:** Merged in current year into Schedule 4 "Controller" to streamline and clarify presentation.
- ♦ **Admin Svcs - Risk Management:** Since costs were fully recovered through direct charges in the base year of FY 2008/09, no costs in this category were allocated out in this plan and this schedule was eliminated.
- ♦ **Controller - Adm-Accting Ops & Systems:** Merged in current year into Schedule 4 "Controller" to streamline and clarify presentation.
- ♦ **CON-Audits:** Merged in current year into Schedule 4 "Controller" to streamline and clarify presentation. Also, since audit costs were fully recovered through direct charges in the base year of FY 2008/09, no costs in this category were allocated out in this plan.
- ♦ **CON-Payroll/Pers Svcs Div:** Merged in current year into Schedule 4 "Controller" to streamline and clarify presentation.
- ♦ **HR - Workers' Comp:** Since costs were fully recovered through direct charges in the base year of FY 2008/09, no costs in this category were allocated out in this plan and this schedule was eliminated.
- ♦ **OFC Contract Admin-Procurement:** Merged in current year into Schedule 6 "Administrative Services" to streamline and clarify presentation.

5. Inflator: An inflator factor of 1.027 was used to reflect the pooled interest costs associated with the 18 month lag between the middle of FY 2008-09 and the beginning of FY 2010-11 when the charges may be applied to Departments. The inflator was derived from a weighted average of pooled interest rates from July 2008 to February 2010.

6. Change in Framework and Elimination of Roll-Forward Factor: In prior year plans, the concept was that the allocation represented a first estimate of the budget year costs, that would then be corrected through an adjustment in future year plans once actual costs were known. This year we adopted a simpler framework for costs. We are no longer treating this as an estimate of future costs, but rather as a delayed charge for prior year costs now that the costs are known (in this case, FY 2008-09), with an inflator to represent the interest costs of the delayed charge until the new fiscal year. With the new methodology, no roll-forward is required.

7. Changes to Allocation Methodologies

- ♦ **Schedule 1 Building Depreciation:** No changes.
- ♦ **Schedule 2 Equipment Depreciation:** No changes.
- ♦ **Schedule 3 Board of Supervisors:** Prior year allocation split costs between general government Board of Supervisors costs allocated according to Departmental employee count and Budget and Legislative Analysts costs allocated based on Departmental budgets. This year we decided to simplify this schedule by allocating all net costs (after revenues and recoveries) based on Departmental budgets (without subtracting one-time costs from the budget). We felt this to be simpler and more consistent since one-time costs also have associated workload and it is not clear that employee count is more accurate than budget for allocating general government expenditures.

- ♦ **Schedule 4 Controller:** This schedule provides a consolidated view of central cost items previously included in CON-General City, CON-Accounting Operations and Systems, CON-Payroll/Pers Svcs Div, and CON-Audits. Salaries are allocated based on time certifications and time studies. Accounting functions are allocated based on Departmental budgets, no longer excluding one-time costs as in prior years, for purposes of simplicity and consistency. The CON-General City items that relate to employee support functions have been combined with Payroll/Services Division, since both use the same allocation methodology based on Departmental FTE's.
- ♦ **Schedule 5 Health Service System:** This schedule has been simplified from prior years. In prior years, Retiree health costs were allocated based on the number of retired employees and survivors by Department, while other administrative costs divided among various plans were allocated based on the number of participants by Department in each plan. Departments with Direct charges for services were excluded from the allocation. After a review of this methodology, we determined that the complexity was not justified by greater fairness in the allocation, as retiree counts from a Department did not necessarily reflect the amount of time those retirees worked in that Department, and the allocation of administrative costs to health plans could be justified in different ways. To provide greater simplicity and transparency in the current year, all administrative costs and retiree health costs of the Health Service System are allocated to Departments based on their FY 2008-09 active employee FTE count, on the reasoning that Departmental size correlates reasonably to number of retirees and dependents and that combining the costs of administering the various City plans into one cost pool greatly simplifies calculation and presentation without making the allocation necessarily less fair or accurate. Departments with direct charges were displayed in the allocation, with direct charges subtracted from their allocated amount.
- ♦ **Schedule 6 Administrative Services:** As in the prior year plan, this schedule allocates central management costs to the various Divisions of the Administrative Services Department, which include both Departmental and central government functions. Unlike last year, this schedule also presents the central cost functions that were previously shown in a separate schedule titled in the prior year's plan as "Ofc Contract Admin - Procurement." Also, the Administrative Services costs for Risk Management, which in the prior year were included in a separate schedule "Admin Svcs - Risk Management," are here not allocated out at all since they were fully recovered through direct charges to Departments in FY 2008-09. In the current plan, charges of the Administrative Services divisions of Office of Labor Standards Enforcement and Capital Planning are included in the central allocated costs for the first time. All allocated costs are allocated based on Departmental budgets. Note that in the prior year, the Procurement costs were allocated based on a complex formula involving counts of various purchasing document types submitted. This year, the allocation methodology was simplified to be consistent with other allocations based on Departmental budget, as we believed that the budget represented a reasonable proxy for the amount of purchasing work related to each department and the allocation methodology and display was much clearer and simpler than the methodology used in prior years. Direct charges were subtracted from Departmental allocations except in cases where direct charges could be clearly tied to special projects for that Department (in which case such costs were subtracted from the base of costs allocated out to Departments).
- ♦ **Schedule 7 City Attorney:** In prior year, General Fund Department costs direct charged by the City Attorney to a General City work order were allocated in the Full Cost Plan through a separate General City schedule. In the current year, a further review determined that this allocation step was not necessary since the General Fund department costs would not be charged through this plan.
- ♦ **Schedule 8 Civil Service Commission:** .
- ♦ **Schedule 9 Human Resources:** No change to prior year methodology.
- ♦ **Schedule 10 Mayor's Office:** Allocation in the prior year was based on Departmental budget less one-time costs. As in other schedules, for the current year plan we have decided to simplify this allocation process to be based on Departmental budget without subtracting one-time costs. We felt this to be simpler and more consistent since one-time costs also have associated workload.

INTRODUCTION - 2. Differences From Current Year A-87 Plan

- ♦ **Schedule 1 Building Depreciation:** A-87 allocations only included building depreciation costs from City Hall and Hall of Justice. Any departments that paid rent to Real Estate were removed from the A-87 allocation. The Full Cost Plan includes City Hall, Hall of Justice, 1 South Van Ness, 25 Van Ness, 30 Van Ness, 55 7th Street, 1650 Mission, and 1660 Mission. It includes all departments that occupy those buildings regardless of whether or not they pay rent and costs are allocated base on net square footage of occupied space.
- ♦ **Schedule 2 Equipment Depreciation:** A-87 allocations included the depreciation expenses for all equipment purchased with general fund support and excluded all general fund supported purchases made at Human Services, Child Support Services, and MTA-Parking and Traffic Commission per the State audit in FY09-10. The Full Cost Plan includes all depreciation expenses for general fund purchased equipment.

- ♦ **Schedule 3 Board of Supervisors:** A-87 allocations included only non- "general government" costs including budget and legislative analyst and records and information management. The Full Cost Plan allocates all of Board of Supervisor costs based on each departments total budget share.
- ♦ **Schedule 4 Controller:** No changes. Controller's office activities that were unallowable in A-87 plan were fully recovered so no changes needed.
- ♦ **Schedule 5 Health Service System:** No changes.
- ♦ **Schedule 6 Administrative Services:** A-87 allocations included only non- "general government" costs including division management and contract administration. The Full Cost Plan allocates all of Administrative Service costs based on each departments budget share.
- ♦ **Schedule 7 City Attorney:** A-87 allocations include adjustments from the City Attorney's direct charge allocations required by the State Controller to conform with A-87 guidelines. The Full Cost Plan accepts the City Attorney allocations used as the basis for their direct charges, and allocates out only the incoming costs charged to the City Attorney in this cost plan that were not factored in by the City Attorney in their direct charges.
- ♦ **Schedule 8 Civil Service Commission:** No changes.
- ♦ **Schedule 9 Human Resources:** No changes.
- ♦ **Schedule 10 Mayor Office:** A-87 includes only the Mayor's Budget Office. The Full Cost Plan includes the full Mayor's Office costs.
- ♦ **Schedule 11 Law Library:** This schedule allocates general fund Law Library costs and allocates those costs direct to City Attorney. It is included in the Full Cost Plan but not in the A-87.

SUMMARY SCHEDULE

Department	Academy of Sciences	ADM-Central Shops	ADM-Real Estate	Adult Probation	Airport	Animal Care	Arts Commission	Asian Art Museum	Assessor/Recorder	Building Inspection
1 Building Depreciation	-	-	14,620	77,420	-	-	16,905	-	810,401	74,735
2 Equipment Depreciation	-	-	-	9,752	-	-	-	10,993	40,544	-
3 Board of Supervisors	9,056	-	-	22,981	1,157,072	-	20,197	14,223	28,483	92,949
4 Controller	7,947	-	-	31,263	956,479	-	17,907	18,408	39,020	103,497
5 Health Service System	46,559	-	-	385,168	(92,290)	(22,101)	131,211	211,631	495,216	(266,241)
6 Administrative Services	4,965	2,095,929	(1,262)	11,243	309,079	326,214	9,708	7,798	14,477	45,598
7 City Attorney	226	-	161,072	34,864	-	32,538	46,906	54,882	-	-
8 Civil Service Commission	345	-	-	2,498	35,533	-	797	1,409	3,136	6,750
9 Human Resources	5,905	-	-	(124,755)	424,772	-	(47,876)	24,075	(147,275)	(479,984)
10 Mayor's Office	5,409	-	-	13,727	691,119	-	12,064	8,496	17,013	55,519
11 Law Library	0	0	0	0	0	0	0	0	0	0
Total Allocation of FY 08-09 Costs	80,411	2,095,929	174,430	464,162	3,481,764	336,651	207,819	351,913	1,301,015	(367,177)
Interest factor through August 2010 expected charge	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027
Total Allocation in FY 2010-11 Budget	82,572	2,152,251	179,117	476,635	3,575,327	345,697	213,404	361,370	1,335,976	(377,044)

SUMMARY SCHEDULE

Department	Child Support Services	Children&Families Commission	Children, Youth & Families	City Planning	Convention Facilities	District Attorney	Economic&Workforce Dev	Elections	Emergency Communications	Environment
1 Building Depreciation	-	-	-	246,636	-	726	46,497	419,924	51,293	-
2 Equipment Depreciation	4,672	-	-	68,391	-	19,577	2,456	918,844	1,830	-
3 Board of Supervisors	27,079	47,419	236,799	48,382	-	76,535	33,206	20,881	113,289	21,726
4 Controller	37,427	31,779	152,895	56,380	-	91,013	29,201	27,422	111,671	25,397
5 Health Service System	(42,160)	10,303	34,056	42,509	-	952,338	186,235	165,072	119,852	50,991
6 Administrative Services	14,215	25,988	125,891	22,847	-	39,555	17,241	10,374	54,818	(79,404)
7 City Attorney	-	-	-	-	-	134,411	-	-	-	-
8 Civil Service Commission	3,030	372	1,010	3,880	-	6,405	1,276	2,126	6,113	1,754
9 Human Resources	15,172	5,684	(45,772)	(309,062)	-	109,471	12,876	36,339	45,195	(56,765)
10 Mayor's Office	16,174	28,323	141,440	28,899	-	45,714	19,834	12,472	67,667	12,977
11 Law Library	0	0	0	0	0	0	0	0	0	0
Total Allocation of FY 08-09 Costs	75,608	149,869	646,319	208,861	0	1,475,744	348,822	1,613,454	571,728	(23,323)
Interest factor through August 2010 expected charge	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027
Total Allocation in FY 2010-11 Budget	77,640	153,896	663,687	214,474	0	1,515,400	358,195	1,656,811	587,092	(23,950)

SUMMARY SCHEDULE

Department	Ethics	Fine Arts Museums	Fire	Health-Health at Home	Health-Jail Health	Health-Laguna Honda Hospital	Health-Mental Health	Health-Primary Care	Health-Public Health	Health-SF General Hospital
1 Building Depreciation	10,903	-	112	-	-	-	-	-	325,734	-
2 Equipment Depreciation	-	-	420,101	-	-	-	-	-	107,127	-
3 Board of Supervisors	7,585	28,924	522,568	15,770	53,250	625,768	466,523	113,136	416,601	1,118,996
4 Controller	8,132	39,838	653,886	22,635	61,927	607,113	387,633	149,952	392,685	1,194,898
5 Health Service System	88,885	419,029	6,161,635	281,281	631,792	(932,145)	2,165,584	1,734,690	2,942,749	667,369
6 Administrative Services	4,136	15,857	284,057	8,645	29,193	342,699	246,933	62,025	200,910	387,312
7 City Attorney	190,747	359,054	-	-	-	-	-	-	-	-
8 Civil Service Commission	505	3,216	48,475	1,887	4,252	32,344	14,617	11,720	19,853	73,803
9 Human Resources	(182)	54,963	671,098	32,251	72,678	550,523	248,949	200,318	325,671	1,256,315
10 Mayor's Office	4,531	17,276	312,130	9,419	31,806	373,771	278,654	67,576	248,835	668,376
11 Law Library	0	0	0	0	0	0	0	0	0	0
Total Allocation of FY 08-09 Costs	315,241	938,157	9,074,062	371,888	884,899	1,600,071	3,808,894	2,339,418	4,980,166	5,367,069
Interest factor through August 2010 expected charge	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027
Total Allocation in FY 2010-11 Budget	323,712	963,367	9,317,902	381,881	908,678	1,643,069	3,911,247	2,402,283	5,113,994	5,511,293

SUMMARY SCHEDULE

Department	Health-Substance Abuse	Human Rights Commission	Human Services	Juvenile Probation	Medical Examiner	MTA-MUNI	MTA-Parking&Traffic	MTA-Taxicab Commission	Permit Appeals	Police
1 Building Depreciation	-	23,948	555,321	-	60,854	856,734	9,953	4,630	6,827	659,459
2 Equipment Depreciation	-	2,358	261,708	11,555	-	-	131,719	-	-	267,494
3 Board of Supervisors	134,449	11,557	1,283,719	71,576	-	1,585,462	-	4,010	1,550	815,152
4 Controller	90,888	14,036	1,123,126	90,139	-	1,685,616	110,940	3,563	1,865	1,007,400
5 Health Service System	171,564	173,537	929,737	1,007,362	(27,541)	238,370	-	-	29,628	10,389,779
6 Administrative Services	73,709	3,054	667,739	38,260	-	429,675	(3,650)	2,124	741	415,966
7 City Attorney	-	94,458	-	-	52,295	-	-	-	-	-
8 Civil Service Commission	1,169	1,010	48,475	6,724	-	(11,511)	16,212	159	133	73,776
9 Human Resources	19,986	14,336	333,644	102,255	(1,125)	1,155,874	212,666	700	2,271	1,258,936
10 Mayor's Office	80,306	6,903	766,765	42,753	-	946,996	-	2,395	926	486,890
11 Law Library	0	0	0	0	0	0	0	0	0	0
Total Allocation of FY 08-09 Costs	572,074	345,198	5,970,233	1,370,624	84,482	6,887,217	477,840	17,583	43,940	15,374,852
Interest factor through August 2010 expected charge	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027
Total Allocation in FY 2010-11 Budget	587,447	354,474	6,130,666	1,407,455	86,752	7,072,291	490,680	18,055	45,121	15,788,008

SUMMARY SCHEDULE

Department	Port	Public Defender	Public Library	Public Works-Admin	Public Works-Architecture	Public Works-Bldg Repair	Public Works-Construction	Public Works-Engineering	Public Works-Street Env	Public Works-Street Sewer
1 Building Depreciation	-	160,514	-	164,428	117,661	-	-	145,157	-	-
2 Equipment Depreciation	-	7,633	17,996	95,336	-	-	-	-	-	-
3 Board of Supervisors	126,905	43,767	158,722	48,450	15,338	67,202	11,846	50,539	91,327	42,585
4 Controller	118,064	55,354	216,792	48,056	12,729	91,261	12,941	38,613	123,412	46,804
5 Health Service System	(24,978)	664,521	3,081,344	(5,060,872)	70,603	1,069,302	120,329	159,894	1,444,409	443,053
6 Administrative Services	(31,118)	23,049	70,939	(114,980)	(124,868)	36,310	(78,820)	(61,633)	49,857	23,110
7 City Attorney	-	14,985	154,905	-	-	-	-	-	-	-
8 Civil Service Commission	5,820	4,146	17,381	2,658	478	7,282	824	1,090	9,807	3,003
9 Human Resources	16,360	67,298	(8,108)	(13,945)	8,176	123,829	14,081	18,624	153,725	48,173
10 Mayor's Office	75,800	26,142	94,804	28,939	9,161	40,139	7,076	30,187	54,549	25,436
11 Law Library	0	0	0	0	0	0	0	0	0	0
Total Allocation of FY 08-09 Costs	286,854	1,067,409	3,804,776	(4,801,931)	109,279	1,435,326	88,277	382,471	1,927,085	632,164
Interest factor through August 2010 expected charge	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027
Total Allocation in FY 2010-11 Budget	294,562	1,096,093	3,907,019	(4,930,969)	112,216	1,473,896	90,649	392,749	1,978,870	649,151

SUMMARY SCHEDULE

Department	Public Works-Street Use & Map	Public Works-Urban Forest	PUC	PUC-Clean Water	PUC-Hetch Hetchy	PUC-Water	Recreation&Park	Rent Arbitration Bd	Retirement Commission	SF Community College District
1 Building Depreciation	10,590	-	-	-	-	-	-	19,594	78,392	-
2 Equipment Depreciation	-	-	-	-	-	-	291,740	-	-	-
3 Board of Supervisors	34,049	40,426	1,601,649	-	-	-	302,975	9,900	33,714	-
4 Controller	43,179	54,021	1,107,611	80,750	45,831	116,760	351,554	11,195	35,516	195,510
5 Health Service System	476,328	624,758	398,578	(177,536)	40,104	(511,308)	2,513,519	5,678	31,796	3,139,352
6 Administrative Services	18,667	22,163	43,354	(5,975)	(1,981)	(4,655)	159,087	4,147	11,319	(70,000)
7 City Attorney	-	-	-	-	-	-	-	-	-	-
8 Civil Service Commission	3,242	4,252	(132,433)	11,800	6,697	17,062	24,078	744	2,153	28,570
9 Human Resources	55,417	68,680	(416,526)	165,631	94,400	259,139	182,985	(40,120)	13,611	488,304
10 Mayor's Office	20,337	24,146	956,664	-	-	-	180,967	5,913	20,138	-
11 Law Library	0	0	0	0	0	0	0	0	0	0
Total Allocation of FY 08-09 Costs	661,808	838,446	3,558,897	74,669	185,050	(123,002)	4,006,906	17,051	226,639	3,781,735
Interest factor through August 2010 expected charge	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027
Total Allocation in FY 2010-11 Budget	679,592	860,977	3,654,532	76,676	190,023	(126,308)	4,114,580	17,509	232,729	3,883,359

SUMMARY SCHEDULE

Department	SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies
1 Building Depreciation	128,981	-	826,274	5,601	224,308	834,139	517,418	-	-
2 Equipment Depreciation	-	-	52,916	-	-	5,320	674	676	-
3 Board of Supervisors	-	-	313,003	6,948	175,026	48,260	70,326	24,487	-
4 Controller	-	639,545	380,470	5,375	158,097	66,853	151,931	33,101	-
5 Health Service System	16,930	(2,566,205)	4,524,666	38,094	(93,024)	876,151	2,395,660	275,465	-
6 Administrative Services	-	82	169,968	3,769	(87,855)	24,520	38,551	13,269	-
7 City Attorney	-	-	953,889	5,251	-	285,804	-	-	399,790
8 Civil Service Commission	-	93,443	27,400	159	7,335	5,422	15,866	2,631	-
9 Human Resources	-	1,597,096	463,782	(5,842)	122,089	87,864	271,179	16,748	-
10 Mayor's Office	-	179	186,957	4,150	104,543	28,826	42,006	14,626	-
11 Law Library	0	0	0	0	0	0	0	0	0
Total Allocation of FY 08-09 Costs	145,912	(235,860)	7,899,324	63,505	610,518	2,263,159	3,503,612	381,005	399,790
Interest factor through August 2010 expected charge	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027	1.027
Total Allocation in FY 2010-11 Budget	149,833	(242,198)	8,111,596	65,212	626,924	2,323,975	3,597,761	391,244	410,533

SUMMARY SCHEDULE

Department	Total Allocated to non-Central CostDepts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	7,506,688	4,554,916	12,061,603	12,061,603	\$0
2 Equipment Depreciation	2,751,411	249,348	3,000,759	3,000,759	\$0
3 Board of Supervisors	12,564,320	813,122	13,377,442	13,377,442	\$0
4 Controller	13,625,305	700,397	14,325,701	14,325,701	\$0
5 Health Service System	43,458,267	3,270,744	46,729,011	46,729,011	\$0
6 Administrative Services	6,394,932	205,754	6,600,686	6,600,686	\$0
7 City Attorney	2,976,077	4,217,795	7,193,872	7,193,872	\$0
8 Civil Service Commission	594,164	36,516	630,680	630,680	\$0
9 Human Resources	9,832,778	(107,600)	9,725,178	9,725,178	\$0
10 Mayor's Office	7,504,840	481,430	7,986,270	7,986,270	\$0
11 Law Library	0	501,412	501,412	501,412	\$0
Total Allocation of FY 08-09 Costs	107,208,780	14,923,833	122,132,613	122,132,613	\$0
Interest factor through August 2010 expected charge	1.027				
Total Allocation in FY 2010-11 Budget	110,089,714				

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA**SCHEDULE 1 - BUILDING DEPRECIATION**

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes, including buildings. The A-87 Cost Plan allocates building depreciation based on the cost of construction and subsequent improvements or renovation of buildings and excludes any buildings where departments pay rent to the City and County of San Francisco's Real Estate Division. Depreciation expenses for City Hall and the Hall of Justice have been included in this schedule and have been allocated based upon square footage of occupied space. Building depreciation was obtained from the City's fixed asset and financial reporting documents for June 30, 2009.

<u>Central Service Building</u>	<u>Depreciation Amount</u>
City Hall	6,777,528
Hall of Justice	1,850,268
1 South Van Ness	1,475,060
25 Van Ness	287,931
30 Van Ness	649,100
555 7th Street	174,000
1650 Mission	844,740
1660 Mission	2,977

CITY HALL Allocations

Dept:1 BUILDING DEPRECIATION

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	30,770	13.64%	924,584
Assessor/Recorder	26,970	11.96%	810,401
Board of Supervisors	26,400	11.70%	793,273
City Attorney	28,030	12.43%	842,252
Controller	23,910	10.60%	718,453
Elections	13,975	6.20%	419,924
Mayor	28,050	12.44%	842,853
Public Works-Admin	4,560	2.02%	137,020
Sheriff	11,720	5.20%	352,165
Technology	3,410	1.51%	102,464
Treasurer/Tax Collector	27,760	12.31%	834,139
Subtotal	225,555	100.00%	6,777,528

HALL OF JUSTICE Allocations

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	21,338	4.18%	77,420
District Attorney	200	0.04%	726
Health-Public Health	32,315	6.34%	117,248
Medical Examiner	16,772	3.29%	60,854
Police	171,989	33.73%	624,025
Public Defender	286	0.06%	1,038
Sheriff	124,450	24.40%	451,540
Trial Courts	142,607	27.96%	517,418
Subtotal	509,957	100.00%	1,850,268

Dept:1 BUILDING DEPRECIATION

1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	22,614	4.99%	73,574
Emergency Communications	635	0.14%	2,066
Human Resources	63,000	13.90%	204,970
Mayor	26,707	5.89%	86,891
MTA-MUNI	263,328	58.08%	856,734
SF Redevelopment Agency	39,644	8.74%	128,981
Technology	37,450	8.26%	121,843
Subtotal	453,378	100.00%	1,475,060

25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
ADM-Real Estate	5,617	5.08%	14,620
ADM-Risk Management	2,959	2.67%	7,702
Arts Commission	6,495	5.87%	16,905
Civil Service Commission	2,591	2.34%	6,744
Emergency Communications	3,767	3.41%	9,805
Ethics	4,189	3.79%	10,903
Health-Public Health	32,627	29.49%	84,921
Human Resources	7,945	7.18%	20,679
Human Rights Commission	9,201	8.32%	23,948
Human Services	2,633	2.38%	6,853
MTA-Parking&Traffic	3,824	3.46%	9,953
MTA-Taxicab Commission	1,779	1.61%	4,630
Police	13,614	12.31%	35,434
Public Works-Engineering	613	0.55%	1,595
Rent Arbitration Bd	7,528	6.80%	19,594
Sheriff	3,091	2.79%	8,045
Status of Women	2,152	1.95%	5,601
Subtotal	110,625	100.00%	287,931

Dept:1 BUILDING DEPRECIATION

30 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Economic&Workforce Dev	13,638	7.16%	46,497
Emergency Communications	11,563	6.07%	39,423
Health-Public Health	36,243	19.04%	123,566
Human Resources	9,662	5.07%	32,941
Human Services	8,524	4.48%	29,061
Public Works-Admin	8,039	4.22%	27,408
Public Works-Architecture	34,511	18.13%	117,661
Public Works-Engineering	42,108	22.12%	143,562
Public Works-Street Use & Map	3,106	1.63%	10,590
Retirement Commission	22,993	12.08%	78,392
Subtotal	190,387	100.00%	649,100

555 7th St Allocations

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

1650 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	14,708	8.51%	71,924
City Planning	50,425	29.19%	246,583
Human Services	106,216	61.49%	519,406
Permit Appeals	1,396	0.81%	6,827
Subtotal	172,745	100.00%	844,740

Dept:1 BUILDING DEPRECIATION

1660 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	67,027	94.45%	2,811
City Planning	1,260	1.78%	53
Fire	2,682	3.78%	112
Subtotal	70,969	100.00%	2,977

ALLOCATION SUMMARY

Department	City Hall	Hall of Justice	1 South Van Ness	25 Van Ness	30 Van Ness	555 7th St	1650 Mission St	1660 Mission St	Total Depreciation
Administrative Services	924,584	0	73,574	0	0	0	0	0	998,158
ADM-Real Estate	0	0	0	14,620	0	0	0	0	14,620
ADM-Risk Management	0	0	0	7,702	0	0	0	0	7,702
Adult Probation	0	77,420	0	0	0	0	0	0	77,420
Arts Commission	0	0	0	16,905	0	0	0	0	16,905
Assessor/Recorder	810,401	0	0	0	0	0	0	0	810,401
Board of Supervisors	793,273	0	0	0	0	0	0	0	793,273
Building Inspection	0	0	0	0	0	0	71,924	2,811	74,735
City Attorney	842,252	0	0	0	0	0	0	0	842,252
City Planning	0	0	0	0	0	0	246,583	53	246,636
Civil Service Commission	0	0	0	6,744	0	0	0	0	6,744
Controller	718,453	0	0	0	0	0	0	0	718,453
District Attorney	0	726	0	0	0	0	0	0	726
Economic&Workforce Dev	0	0	0	0	46,497	0	0	0	46,497
Elections	419,924	0	0	0	0	0	0	0	419,924

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Emergency Communications	0	0	2,066	9,805	39,423	0	0	0	51,293
Ethics	0	0	0	10,903	0	0	0	0	10,903
Fire	0	0	0	0	0	0	0	112	112
Health-Public Health	0	117,248	0	84,921	123,566	0	0	0	325,734
Human Resources	0	0	204,970	20,679	32,941	0	0	0	258,590
Human Rights Commission	0	0	0	23,948	0	0	0	0	23,948
Human Services	0	0	0	6,853	29,061	0	519,406	0	555,321
Mayor	842,853	0	86,891	0	0	0	0	0	929,744
Medical Examiner	0	60,854	0	0	0	0	0	0	60,854
MTA-MUNI	0	0	856,734	0	0	0	0	0	856,734
MTA-Parking&Traffic	0	0	0	9,953	0	0	0	0	9,953
MTA-Taxicab Commission	0	0	0	4,630	0	0	0	0	4,630
Permit Appeals	0	0	0	0	0	0	6,827	0	6,827
Police	0	624,025	0	35,434	0	0	0	0	659,459
Public Defender	0	1,038	0	0	0	159,476	0	0	160,514
Public Works-Admin	137,020	0	0	0	27,408	0	0	0	164,428
Public Works-Architecture	0	0	0	0	117,661	0	0	0	117,661
Public Works-Engineering	0	0	0	1,595	143,562	0	0	0	145,157
Public Works-Street Use & Map	0	0	0	0	10,590	0	0	0	10,590
Rent Arbitration Bd	0	0	0	19,594	0	0	0	0	19,594
Retirement Commission	0	0	0	0	78,392	0	0	0	78,392
SF Redevelopment Agency	0	0	128,981	0	0	0	0	0	128,981
Sheriff	352,165	451,540	0	8,045	0	14,524	0	0	826,274
Status of Women	0	0	0	5,601	0	0	0	0	5,601
Technology	102,464	0	121,843	0	0	0	0	0	224,308
Treasurer/Tax Collector	834,139	0	0	0	0	0	0	0	834,139
Trial Courts	0	517,418	0	0	0	0	0	0	517,418
Total allocated to Departments	6,777,528	1,850,268	1,475,060	287,931	649,100	174,000	844,740	2,977	12,061,603

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA

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, 2009. The City's capitalization procedures have a lower limit of \$5,000 per asset. Each department is directly allocated its depreciation expense. The depreciation for Enterprise Funds has been excluded from allocation.

	DEPRECIATION BY DEPARTMENT
Administrative Services	125,445
Adult Probation	9,752
Asian Art Museum	10,993
Assessor/Recorder	40,544
Child Support Services	4,672
City Attorney	11,789
City Planning	68,391
Controller	33,252
District Attorney	19,577
Economic&Workforce Dev	2,456
Elections	918,844
Emergency Communications	1,830
Fire	420,101
Health Service System	32,131
Health-Public Health	107,127
Human Resources	46,731
Human Rights Commission	2,358
Human Services	261,708
Juvenile Probation	11,555
MTA-Parking&Traffic	131,719
Police	267,494
Public Defender	7,633
Public Library	17,996
Public Works-Admin	95,336
Recreation&Park	291,740
Sheriff	52,916
Treasurer/Tax Collector	5,320
Trial Courts	674
War Memorial	676
Total allocated to Departments	3,000,759

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA

SCHEDULE 3 - BOARD OF SUPERVISORS

Board of Supervisors costs are allocated based on Departmental budgets.

A. DEPARTMENT COSTS

	Total Costs
Salary and Fringe Costs	7,244,538
Other Department Costs, net of Charact	3,819,605
Total Expenditures	11,064,143
Offsets to Exps	
Revenues	113,139
Work Order Recoveries	75,940
Subtotal Offsets	189,079
Net Expenditures	10,875,064

B. INCOMING COSTS

Department	Incoming Total
1 Building Depreciation	793,273
2 Equipment Depreciation	0
4 Controller	24,640
5 Health Service System	308,981
6 Administrative Services	9,855
7 City Attorney	1,801,552
8 Civil Service Commission	1,727
9 Human Resources	22,157
10 Mayor's Office	12,419
Total Incoming	2,974,605
Total Allocated Costs	13,849,669

Board of Supervisors Allocations

Dept:3 BOARD OF SUPERVISORS

	FY 2008-09 Bgt	FY 2008-09 Bgt %	Total BOS Allocation	Note
Academy of Sciences	4,812,450	0.07%	9,056	
Administrative Services	227,017,219	3.08%	427,175	
Adult Probation	12,213,144	0.17%	22,981	
Airport	614,913,016	8.35%	1,157,072	
Arts Commission	10,733,464	0.15%	20,197	
Asian Art Museum	7,558,860	0.10%	14,223	
Assessor/Recorder	15,137,181	0.21%	28,483	
Board of Supervisors	11,050,015	0.15%	20,793	Not allocated out
Building Inspection	49,396,812	0.67%	92,949	
Child Support Services	14,390,590	0.20%	27,079	
Children&Families Commission	25,200,175	0.34%	47,419	
Children, Youth & Families	125,844,166	1.71%	236,799	
City Attorney	64,814,702	0.88%	121,961	
City Planning	25,712,250	0.35%	48,382	
Civil Service Commission	788,584	0.01%	1,484	
Controller	29,418,687	0.40%	55,357	
District Attorney	40,673,439	0.55%	76,535	
Economic&Workforce Dev	17,646,952	0.24%	33,206	
Elections	11,096,829	0.15%	20,881	
Emergency Communications	60,206,132	0.82%	113,289	
Environment	11,546,276	0.16%	21,726	
Ethics	4,031,106	0.05%	7,585	
Fine Arts Museums	15,371,462	0.21%	28,924	
Fire	277,713,069	3.77%	522,568	
General City Responsibility	239,909,549	3.26%	451,434	Not allocated out
Health Service System	5,658,191	0.08%	10,647	
Health-Health at Home	8,380,655	0.11%	15,770	
Health-Jail Health	28,299,062	0.38%	53,250	
Health-Laguna Honda Hospital	332,557,185	4.52%	625,768	
Health-Mental Health	247,928,346	3.37%	466,523	
Health-Primary Care	60,125,094	0.82%	113,136	
Health-Public Health	221,397,848	3.01%	416,601	
Health-SF General Hospital	594,677,926	8.08%	1,118,996	
Health-Substance Abuse	71,451,547	0.97%	134,449	
Human Resources	89,000,331	1.21%	167,471	
Human Rights Commission	6,142,082	0.08%	11,557	
Human Services	682,217,909	9.27%	1,283,719	
Juvenile Probation	38,038,508	0.52%	71,576	

Dept:3 BOARD OF SUPERVISORS

Law Library	597,706	0.01%	1,125
Mayor	14,829,247	0.20%	27,904
MTA-MUNI	842,576,002	11.45%	1,585,462
MTA-Taxicab Commission	2,131,115	0.03%	4,010
Permit Appeals	823,623	0.01%	1,550
Police	433,203,475	5.89%	815,152
Port	67,442,010	0.92%	126,905
Public Defender	23,259,711	0.32%	43,767
Public Library	84,350,840	1.15%	158,722
Public Works-Admin	25,748,376	0.35%	48,450
Public Works-Architecture	8,151,120	0.11%	15,338
Public Works-Bldg Repair	35,713,496	0.49%	67,202
Public Works-Construction	6,295,582	0.09%	11,846
Public Works-Engineering	26,858,420	0.36%	50,539
Public Works-Street Env	48,534,527	0.66%	91,327
Public Works-Street Sewer	22,631,178	0.31%	42,585
Public Works-Street Use & Map	18,094,822	0.25%	34,049
Public Works-Urban Forest	21,483,801	0.29%	40,426
PUC	851,178,049	11.56%	1,601,649
Recreation&Park	161,012,852	2.19%	302,975
Rent Arbitration Bd	5,261,135	0.07%	9,900
Retirement Commission	17,917,074	0.24%	33,714
Sheriff	166,342,157	2.26%	313,003
Status of Women	3,692,387	0.05%	6,948
Technology	93,015,593	1.26%	175,026
Treasurer/Tax Collector	25,647,312	0.35%	48,260
Trial Courts	37,373,903	0.51%	70,326
War Memorial	13,013,584	0.18%	24,487
Subtotal	7,360,249,910	100.00%	13,849,669
Net out amounts allocated to Board of Supervisors and General City not charged to Departments			(472,227)
Total allocated to Departments			13,377,442

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA**SCHEDULE 4 – CONTROLLER**

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

Controller's costs are divided into four functions: General Administration, Budget and Accounting Operations, Payroll and Personnel Services, and General Government/Audits/Nonallocable. Salaries are allocated to each function based on payroll records, time certification and time studies. Expenditures are offset by nonallocable capital costs and membership fees, and by revenues and expenditure recoveries, which are assigned to function based on an analysis of each recovery and revenue type.

General Administration includes personnel and costs supporting the Department as a whole. These costs are allocated to other functions based on each function's share of salaries.

Budget and Accounting Operations includes support of the City's budget and financial management systems and support to Departments in the review and approval of budget and accounting entries, and support for the annual Comprehensive Annual Financial Report (CAFR), single audit of federal expenditures, and other financial audits. Departments are direct charged for special accounting services. For purposes of this cost allocation, remaining costs after direct charges are allocated to Departments based on Department size, based on FY 2008-09 original budget.

Payroll and Personnel Services provides payroll services for the employees of the City and County and ensures compliance with City, State and Federal tax, wage and hour regulations. This also includes Personnel support process charged to the Controller's General City index codes for unemployment management, fingerprinting, and certain union benefits. The division does not provide services to the San Francisco Unified School District and City College of San Francisco. Costs are allocated based on each Department's share of average FY 2008-09 FTE.

General Government/Audits/Non-Allocable includes functions that are general government in nature as defined by OMB Circular A-87 or otherwise non-allocable under its provisions. The Controller activities that fall into this category include property tax allocation, general revenue forecasting, and the Office of Public Finance. Starting with this year's plan, we have also included the Controller Audits Division, which was fully recovered in FY 2008-09 through allocated direct charges and so does not have costs that need to be allocated through this Plan.

Notes for Full Cost Plan: General Government/Audits/Nonallocable costs have not been further allocated in the Full Cost Plan because they were fully recovered in FY 2008-09 through direct charges.

Department Costs

Dept:4 CONTROLLER

	Amount	General Admin	Budget and Accounting Operations	Payroll & Personnel Services	General Govt/Audits/Nonallocable
<i>Salaries and Benefits %</i>	<i>100.00%</i>	<i>6.79%</i>	<i>39.96%</i>	<i>20.82%</i>	<i>32.43%</i>
Salaries and Benefits	20,215,476	1,371,653	8,078,055	4,209,623	6,556,145
Controller Other Departmental Expenditures	5,387,695	365,564	2,152,910	1,121,921	1,747,300
Controller/General City Employee Support Costs					
Unemployment Mgmt	72,443	0	0	72,443	0
Fingerprinting New Employees	73,779	0	0	73,779	0
Local 21 Life Insurance	182,681	0	0	182,681	0
MEA Flexible Benefits Administration	31,724	0	0	31,724	0
Subtotal General City Employee Support:	360,627	0	0	360,627	0
Total Controller/General City Expenditures	25,963,798	1,737,217	10,230,965	5,692,171	8,303,445
Adjustments					
Capital Outlay	(105)	(105)	0	0	0
Membership Fees	(11,197)	(11,197)	0	0	0
Expenditure Recoveries	(11,714,067)	0	(3,302,675)	(259,179)	(8,152,214)
Revenues	(1,154,147)	0	(176,328)	(88,368)	(889,451)
Subtotal Adjustments	(12,879,516)	(11,302)	(3,479,003)	(347,547)	(9,041,665)
Net Costs	13,084,282	1,725,915	6,751,962	5,344,624	(738,220)
General Admin Distribution by salary %	0	(1,725,915)	739,873	385,561	600,480
Adjusted Costs	13,084,282	0	7,491,835	5,730,185	(137,740)

B. INCOMING COSTS - (Default Spread Salary%)

Dept:4 CONTROLLER

Department	Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll Services	General Govt/Audits/Nona allocable
1 Building Depreciation	718,453	307,990	160,499	249,964
2 Equipment Depreciation	33,252	14,255	7,428	11,569
3 Board of Supervisors	55,357	23,731	12,366	19,260
5 Health Service System	706,847	303,014	157,906	245,926
6 Administrative Services	25,865	11,088	5,778	8,999
7 City Attorney	210,506	90,241	47,026	73,239
8 Civil Service Commission	4,465	1,914	997	1,553
9 Human Resources	3,937	1,688	879	1,370
10 Mayor's Office	33,065	14,174	7,386	11,504
Total Incoming	1,791,746	768,094	400,268	623,384
C. TOTAL ALLOCATED	14,876,027	8,259,929	6,130,453	485,645

D. DEPARTMENTAL ALLOCATIONS

Dept:4 CONTROLLER

	FY 2008-09 Bgt	FY 2008-09 Bgt %	Admin&Accting Allocation	FY 2008-09 FTE	FTE %	Payroll Allocation	Total Dept Allocation	Note
Academy of Sciences	4,812,450	0.07%	5,583	13	0.04%	2,364	7,947	
ADM-Central Shops	0	0.00%	0	0	0.00%	0	0	
Administrative Services	227,017,219	3.19%	263,348	515	1.53%	93,663	357,010	
ADM-Procurement	0	0.00%	0	0	0.00%	0	0	
ADM-Real Estate	0	0.00%	0	0	0.00%	0	0	
ADM-Risk Management	0	0.00%	0	0	0.00%	0	0	
Adult Probation	12,213,144	0.17%	14,168	94	0.28%	17,096	31,263	
Airport	614,913,016	8.64%	713,320	1,337	3.97%	243,159	956,479	
Animal Care	0	0.00%	0	0	0.00%	0	0	
Arts Commission	10,733,464	0.15%	12,451	30	0.09%	5,456	17,907	
Asian Art Museum	7,558,860	0.11%	8,769	53	0.16%	9,639	18,408	
Assessor/Recorder	15,137,181	0.21%	17,560	118	0.35%	21,461	39,020	
Board of Supervisors	11,050,015	0.16%	12,818	65	0.19%	11,822	24,640	
Building Inspection	49,396,812	0.69%	57,302	254	0.75%	46,195	103,497	
Child Support Services	14,390,590	0.20%	16,694	114	0.34%	20,733	37,427	
Children&Families Commission	25,200,175	0.35%	29,233	14	0.04%	2,546	31,779	
Children, Youth & Families	125,844,166	1.77%	145,984	38	0.11%	6,911	152,895	
City Attorney	64,814,702	0.91%	75,187	303	0.90%	55,106	130,294	
City Planning	25,712,250	0.36%	29,827	146	0.43%	26,553	56,380	
Civil Service Commission	788,584	0.01%	915	6	0.02%	1,091	2,006	
Controller	29,418,687	0.41%	34,127	168	0.50%	30,554	64,681	Not allocated out
Convention Facilities	0	0.00%	0	0	0.00%	0	0	
District Attorney	40,673,439	0.57%	47,183	241	0.71%	43,831	91,013	
Economic&Workforce Dev	17,646,952	0.25%	20,471	48	0.14%	8,730	29,201	
Elections	11,096,829	0.16%	12,873	80	0.24%	14,550	27,422	
Emergency Communications	60,206,132	0.85%	69,841	230	0.68%	41,830	111,671	
Environment	11,546,276	0.16%	13,394	66	0.20%	12,003	25,397	
Ethics	4,031,106	0.06%	4,676	19	0.06%	3,456	8,132	
Fine Arts Museums	15,371,462	0.22%	17,831	121	0.36%	22,006	39,838	
Fire	277,713,069	3.90%	322,157	1,824	5.41%	331,730	653,886	
Health Service System	5,658,191	0.08%	6,564	34	0.10%	6,184	12,747	
Health-Health at Home	8,380,655	0.12%	9,722	71	0.21%	12,913	22,635	
Health-Jail Health	28,299,062	0.40%	32,828	160	0.47%	29,099	61,927	
Health-Laguna Honda Hospital	332,557,185	4.67%	385,778	1,217	3.61%	221,335	607,113	
Health-Mental Health	247,928,346	3.48%	287,605	550	1.63%	100,028	387,633	
Health-Primary Care	60,125,094	0.84%	69,747	441	1.31%	80,204	149,952	
Health-Public Health	221,397,848	3.11%	256,829	747	2.22%	135,856	392,685	
Health-SF General Hospital	594,677,926	8.35%	689,847	2,777	8.24%	505,051	1,194,898	
Health-Substance Abuse	71,451,547	1.00%	82,886	44	0.13%	8,002	90,888	
Human Resources	89,000,331	1.25%	103,243	176	0.52%	32,009	135,252	
Human Rights Commission	6,142,082	0.09%	7,125	38	0.11%	6,911	14,036	
Human Services	682,217,909	9.58%	791,396	1,824	5.41%	331,730	1,123,126	
Juvenile Probation	38,038,508	0.53%	44,126	253	0.75%	46,013	90,139	
Law Library	597,706	0.01%	693	2	0.01%	364	1,057	

City and County of San Francisco FY 2010-11 Full Cost Allocation Plan

March 26, 2010

Mayor	14,829,247	0.21%	17,202	111	0.33%	20,188	37,390	Dept:4 CONTROLLER
Medical Examiner	0	0.00%	0	0	0.00%	0	0	
MTA-MUNI	842,576,002	11.83%	977,417	3,894	11.55%	708,199	1,685,616	
MTA-Parking&Traffic	0	0.00%	0	610	1.81%	110,940	110,940	
MTA-Taxicab Commission	2,131,115	0.03%	2,472	6	0.02%	1,091	3,563	
Permit Appeals	823,623	0.01%	955	5	0.01%	909	1,865	
Police	433,203,475	6.08%	502,531	2,776	8.24%	504,869	1,007,400	
Port	67,442,010	0.95%	78,235	219	0.65%	39,829	118,064	
Public Defender	23,259,711	0.33%	26,982	156	0.46%	28,372	55,354	
Public Library	84,350,840	1.18%	97,850	654	1.94%	118,943	216,792	
Public Works-Admin	25,748,376	0.36%	29,869	100	0.30%	18,187	48,056	
Public Works-Architecture	8,151,120	0.11%	9,456	18	0.05%	3,274	12,729	
Public Works-Bldg Repair	35,713,496	0.50%	41,429	274	0.81%	49,832	91,261	
Public Works-Construction	6,295,582	0.09%	7,303	31	0.09%	5,638	12,941	
Public Works-Engineering	26,858,420	0.38%	31,157	41	0.12%	7,457	38,613	
Public Works-Street Env	48,534,527	0.68%	56,302	369	1.09%	67,110	123,412	
Public Works-Street Sewer	22,631,178	0.32%	26,253	113	0.34%	20,551	46,804	
Public Works-Street Use & Map	18,094,822	0.25%	20,991	122	0.36%	22,188	43,179	
Public Works-Urban Forest	21,483,801	0.30%	24,922	160	0.47%	29,099	54,021	
PUC	851,178,049	11.95%	987,395	661	1.96%	120,216	1,107,611	
PUC-Clean Water	0	0.00%	0	444	1.32%	80,750	80,750	
PUC-Hetch Hetchy	0	0.00%	0	252	0.75%	45,831	45,831	
PUC-Water	0	0.00%	0	642	1.90%	116,760	116,760	
Recreation&Park	161,012,852	2.26%	186,780	906	2.69%	164,774	351,554	
Rent Arbitration Bd	5,261,135	0.07%	6,103	28	0.08%	5,092	11,195	
Retirement Commission	17,917,074	0.25%	20,784	81	0.24%	14,731	35,516	
SF Community College District	0	0.00%	0	1,075	3.19%	195,510	195,510	
SF Redevelopment Agency	0	0.00%	0	0	0.00%	0	0	
SF Unified School District	159,410	0.00%	92	3,516	10.43%	639,453	639,545	
Sheriff	166,342,157	2.34%	192,963	1,031	3.06%	187,507	380,470	
Status of Women	3,692,387	0.05%	4,283	6	0.02%	1,091	5,375	
Technology	93,015,593	1.31%	107,901	276	0.82%	50,196	158,097	
Treasurer/Tax Collector	25,647,312	0.36%	29,752	204	0.61%	37,101	66,853	
Trial Courts	37,373,903	0.52%	43,355	597	1.77%	108,576	151,931	
War Memorial	13,013,584	0.18%	15,096	99	0.29%	18,005	33,101	
Subtotal	7,120,499,771	100.00%	8,259,929	33,708	100.00%	6,130,453	14,390,382	
Net out amount not allocated out							(64,681)	
Total allocated to Departments							14,325,701	

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2009
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2011**

SCHEDULE 5 - HEALTH SERVICE SYSTEM

The Health Services System Division (HSS) provides medical benefits for current and retired employees. HSS operates the City's health plan and contracts with health maintenance organizations for alternative programs. The costs that are being allocated in this schedule are the Health Service System Administrative and Retiree Costs for the Fiscal Year ending June 30, 2009. These costs have been allocated based on the number of active employees receiving benefits per department. Allocating costs are offset by any direct billed amount to those departments.

A. DEPARTMENT COSTS

Administrative Expenses	5,521,088
Retiree Health Premiums	150,458,061
Department Cost Subtotal	155,979,149

ADJUSTMENTS: none

Subtotal to be allocated before incoming costs	155,979,149
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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming
1 Building Depreciation	0
2 Equipment Depreciation	32,131
3 Board of Supervisors	10,647
4 Controller	12,747
6 Administrative Services	5,811
7 City Attorney	0
8 Civil Service Commission	904
9 Human Resources	(270,572)
10 Mayor's Office	6,359
Total Incoming	(201,972)

C. TOTAL ALLOCATED	\$155,777,176
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Departmental Allocations

Dept:5 HSS - GENERAL FUND COSTS

	FY 2008-09 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	46,559	0	46,559	
Administrative Services	509	1.38%	2,154,401	(715,581)	1,438,820	
Adult Probation	91	0.25%	385,168	0	385,168	
Airport	1,323	3.59%	5,599,750	(5,692,040)	(92,290)	
Animal Care	0	0.00%	0	(22,101)	(22,101)	
Arts Commission	31	0.08%	131,211	0	131,211	
Asian Art Museum	50	0.14%	211,631	0	211,631	
Assessor/Recorder	117	0.32%	495,216	0	495,216	
Board of Supervisors	73	0.20%	308,981	0	308,981	
Building Inspection	226	0.61%	956,571	(1,222,812)	(266,241)	
Child Support Services	114	0.31%	482,518	(524,678)	(42,160)	
Children&Families Commission	13	0.04%	55,024	(44,721)	10,303	
Children, Youth & Families	33	0.09%	139,676	(105,620)	34,056	
City Attorney	303	0.82%	1,282,482	(1,355,731)	(73,249)	
City Planning	143	0.39%	605,264	(562,755)	42,509	
Civil Service Commission	8	0.02%	33,861	0	33,861	
Controller	167	0.45%	706,847	0	706,847	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	225	0.61%	952,338	0	952,338	
Economic&Workforce Dev	44	0.12%	186,235	0	186,235	
Elections	39	0.11%	165,072	0	165,072	
Emergency Communications	229	0.62%	969,269	(849,417)	119,852	
Environment	67	0.18%	283,585	(232,594)	50,991	
Ethics	21	0.06%	88,885	0	88,885	
Fine Arts Museums	99	0.27%	419,029	0	419,029	
Fire	1,560	4.24%	6,602,880	(441,245)	6,161,635	
Health Service System	36	0.10%	152,374	0	152,374	Not allocated out
Health-Health at Home	68	0.18%	287,584	(6,303)	281,281	
Health-Jail Health	153	0.41%	645,950	(14,157)	631,792	
Health-Laguna Honda Hospital	1,157	3.14%	4,898,682	(5,830,826)	(932,145)	
Health-Mental Health	523	1.42%	2,214,111	(48,527)	2,165,584	
Health-Primary Care	419	1.14%	1,773,561	(38,871)	1,734,690	
Health-Public Health	711	1.93%	3,008,690	(65,941)	2,942,749	
Health-SF General Hospital	2,641	7.17%	11,176,946	(10,509,577)	667,369	
Health-Substance Abuse	41	0.11%	175,409	(3,844)	171,564	
Human Resources	168	0.46%	711,079	(325,416)	385,663	
Human Rights Commission	41	0.11%	173,537	0	173,537	
Human Services	1,805	4.90%	7,639,871	(6,710,134)	929,737	
Juvenile Probation	238	0.65%	1,007,362	0	1,007,362	
Law Library	2	0.01%	8,465	0	8,465	
Mayor	109	0.30%	461,355	0	461,355	
Medical Examiner	0	0.00%	0	(27,541)	(27,541)	
MTA-MUNI	4,582	12.45%	19,393,844	(19,155,474)	238,370	
MTA-Parking&Traffic	0	0.00%	0	0	0	

						Dept:5 HSS - GENERAL FUND COSTS
MTA-Taxicab Commission	0	0.00%	0	0	0	
Permit Appeals	7	0.02%	29,628	0	29,628	
Police	2,752	7.48%	11,648,158	(1,258,379)	10,389,779	
Port	215	0.58%	910,012	(934,990)	(24,978)	
Public Defender	157	0.43%	664,521	0	664,521	
Public Library	728	1.98%	3,081,344	0	3,081,344	
Public Works-Admin	96	0.26%	407,299	(5,468,171)	(5,060,872)	
Public Works-Architecture	17	0.05%	73,259	(2,655)	70,603	
Public Works-Bldg Repair	262	0.71%	1,109,519	(40,217)	1,069,302	
Public Works-Construction	29	0.08%	124,854	(4,526)	120,329	
Public Works-Engineering	39	0.11%	165,908	(6,014)	159,894	
Public Works-Street Env	354	0.96%	1,498,734	(54,325)	1,444,409	
Public Works-Street Sewer	109	0.30%	459,717	(16,663)	443,053	
Public Works-Street Use & Map	117	0.32%	494,243	(17,915)	476,328	
Public Works-Urban Forest	153	0.42%	648,255	(23,497)	624,758	
PUC	768	2.09%	3,250,649	(2,852,071)	398,578	
PUC-Clean Water	398	1.08%	1,684,581	(1,862,117)	(177,536)	
PUC-Hetch Hetchy	234	0.64%	990,432	(950,328)	40,104	
PUC-Water	575	1.56%	2,433,754	(2,945,062)	(511,308)	
Recreation&Park	831	2.26%	3,517,303	(1,003,784)	2,513,519	
Rent Arbitration Bd	31	0.08%	131,211	(125,533)	5,678	
Retirement Commission	82	0.22%	347,074	(315,278)	31,796	
SF Community College District	2,036	5.53%	8,617,605	(5,478,253)	3,139,352	
SF Redevelopment Agency	4	0.01%	16,930	0	16,930	
SF Unified School District	6,421	17.45%	27,177,623	(29,743,829)	(2,566,205)	
Sheriff	1,069	2.90%	4,524,666	\$0	4,524,666	
Status of Women	9	0.02%	38,094	0	38,094	
Technology	250	0.68%	1,058,154	(1,151,178)	(93,024)	
Treasurer/Tax Collector	207	0.56%	876,151	0	876,151	
Trial Courts	566	1.54%	2,395,660	0	2,395,660	
War Memorial	97	0.26%	410,564	(135,099)	275,465	
Subtotal	36,804	100.00%	155,777,176	(108,895,792)	46,881,385	
Net out amounts allocated to Health Service System, not allocated out					(152,374)	
Total allocated to Departments					46,729,011	

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA**SCHEDULE 6 - ADMINISTRATIVE SERVICES**

The Department of Administrative Services oversees the Departments of Animal Care & Control, Consumer Assurance, Convention Facilities, County Clerk, Elections, Grants for the Arts, Mayor's Office on Disability, Medical Examiner, and Treasure Island Development Authority. The Department also provides support services for City departments, including Central Shops fleet management, Real Estate Management, Risk Management, Purchasing, Capital Planning and Labor Standards Enforcement.

Of the Support Services functions, Central Shops fleet management, Real Estate management and Risk Management fully recover their costs through direct charges and do not have their costs allocated through this plan. The remaining support services functions of Purchasing, Capital Planning and Labor Standards Enforcement have their costs only partially recovered through direct charges, and their remaining costs are allocated in this plan to Departments based on their relative budgets, with any direct charges to those departments netted out of the initial allocation.

The administrative costs of running the Department have been functionalized as follows:

Division Management is the cost of providing budgetary, personnel, and other services to the departments identified above. In this plan, the allocation basis is the actual division costs by department, net of grants costs by Grants for the Arts and professional services costs in the Convention Facilities budget.

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

DIVISION MANAGEMENT Allocations

Dept:6 ADMINISTRATIVE SERVICES

A. DEPARTMENT MANAGEMENT COSTS

	Amount
Salaries + Benefits	8,008,064
Other Expenditures	1,250,656
Subtotal	9,258,720

Adjustments

Capital Outlay	(21,007)
Net out external work orders recoveries to ADM administration	(5,417,979)
Total Net of Work Order Recovery	3,819,734

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	1,005,860
2 Equipment Depreciation	125,445
3 Board of Supervisors	427,175
4 Controller	357,011
5 Health Service System	1,438,820
7 City Attorney	0
8 Civil Service Commission	13,687
9 Human Resources	(22,034)
10 Mayor's Office	255,151
Total	3,601,114
Total Base and Incoming Costs:	7,420,848

DIVISION MANAGEMENT Allocations

	FY 2008-09 Exps by Division	Allocation Percent	Initial Allocation	Internal Recoveries to net out	Net Allocation	Purchasing etc. costs to allocate to Citywide Depts
Animal Care	3,981,578	4.40%	326,214	0	326,214	n/a
ADM-Central Shops	25,581,701	28.24%	2,095,929	0	2,095,929	n/a
ADM-Purchasing,Capital Planning &Labr	6,789,177	7.50%	556,243	0	556,243	\$7,345,419
ADM-Real Estate	5,579,618	6.16%	0	0	0	n/a
Convention Facilities	9,830,590	10.85%	0	0	0	n/a
Medical Examiner	5,758,742	6.36%	0	0	0	n/a
ADM-All Other Divisions	33,053,207	36.49%	0	(172,300)	(172,300)	n/a
Total	90,574,612	100.00%	2,978,385	(172,300)	2,806,085	7,345,419

ADMINISTRATIVE SERVICES Departmental Allocations

Dept:6 ADMINISTRATIVE SERVICES

	FY 2008-09 Bgt	FY 2008-09 Bgt %	Allocated Purchasing, Capital Planning & Labor Standards	Net out Direct Recoveries	ADM Division Mgmt Allocation	Total Allocated	Notes
Academy of Sciences	4,812,450	0.07%	4,965	0	0	4,965	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	0	2,095,929	2,095,929	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	(1,262)	0	(1,262)	
Administrative Services	227,017,219	3.19%	234,191	(7,563)	(172,300)	54,328	Not allocated out
Adult Probation	12,213,144	0.17%	12,599	(1,356)	0	11,243	
Airport	614,913,016	8.64%	634,344	(325,264)	0	309,079	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	0	326,214	326,214	
Arts Commission	10,733,464	0.15%	11,073	(1,365)	0	9,708	
Asian Art Museum	7,558,860	0.11%	7,798	0	0	7,798	
Assessor/Recorder	15,137,181	0.21%	15,616	(1,138)	0	14,477	
Board of Supervisors	11,050,015	0.16%	11,399	(1,544)	0	9,855	
Building Inspection	49,396,812	0.69%	50,958	(5,360)	0	45,598	
Child Support Services	14,390,590	0.20%	14,845	(631)	0	14,215	
Children&Families Commission	25,200,175	0.35%	25,996	(8)	0	25,988	
Children, Youth & Families	125,844,166	1.77%	129,821	(3,929)	0	125,891	
City Attorney	64,814,702	0.91%	66,863	(766)	0	66,097	
City Planning	25,712,250	0.36%	26,525	(3,678)	0	22,847	
Civil Service Commission	788,584	0.01%	814	0	0	814	
Controller	29,418,687	0.41%	30,348	(4,483)	0	25,865	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	0	0	0	
District Attorney	40,673,439	0.57%	41,959	(2,404)	0	39,555	
Economic&Workforce Dev	17,646,952	0.25%	18,205	(963)	0	17,241	
Elections	11,096,829	0.16%	11,447	(1,073)	0	10,374	
Emergency Communications	60,206,132	0.85%	62,109	(7,291)	0	54,818	
Environment	11,546,276	0.16%	11,911	(91,315)	0	(79,404)	
Ethics	4,031,106	0.06%	4,158	(23)	0	4,136	
Fine Arts Museums	15,371,462	0.22%	15,857	0	0	15,857	
Fire	277,713,069	3.90%	286,489	(2,432)	0	284,057	
Health Service System	5,658,191	0.08%	5,837	(26)	0	5,811	
Health-Health at Home	8,380,655	0.12%	8,645	0	0	8,645	
Health-Jail Health	28,299,062	0.40%	29,193	0	0	29,193	
Health-Laguna Honda Hospital	332,557,185	4.67%	343,066	(367)	0	342,699	
Health-Mental Health	247,928,346	3.48%	255,763	(8,829)	0	246,933	
Health-Primary Care	60,125,094	0.84%	62,025	0	0	62,025	
Health-Public Health	221,397,848	3.11%	228,394	(27,484)	0	200,910	
Health-SF General Hospital	594,677,926	8.35%	613,469	(226,157)	0	387,312	
Health-Substance Abuse	71,451,547	1.00%	73,709	0	0	73,709	
Human Resources	89,000,331	1.25%	91,813	(10,377)	0	81,436	
Human Rights Commission	6,142,082	0.09%	6,336	(3,282)	0	3,054	

Dept:6 ADMINISTRATIVE SERVICES

Human Services	682,217,909	9.58%	703,775	(36,036)	0	667,739
Juvenile Probation	38,038,508	0.53%	39,240	(981)	0	38,260
Law Library	597,706	0.01%	617	0	0	617
Mayor	14,829,247	0.21%	15,298	(38)	0	15,260
Medical Examiner	-	0.00%	0	0	0	0
MTA-MUNI	842,576,002	11.83%	869,201	(439,526)	0	429,675
MTA-Parking&Traffic	-	0.00%	0	(3,650)	0	(3,650)
MTA-Taxicab Commission	2,131,115	0.03%	2,198	(74)	0	2,124
Permit Appeals	823,623	0.01%	850	(109)	0	741
Police	433,203,475	6.08%	446,892	(30,926)	0	415,966
Port	67,442,010	0.95%	69,573	(100,691)	0	(31,118)
Public Defender	23,259,711	0.33%	23,995	(946)	0	23,049
Public Library	84,350,840	1.18%	87,016	(16,077)	0	70,939
Public Works-Admin	25,748,376	0.36%	26,562	(141,542)	0	(114,980)
Public Works-Architecture	8,151,120	0.11%	8,409	(133,276)	0	(124,868)
Public Works-Bldg Repair	35,713,496	0.50%	36,842	(532)	0	36,310
Public Works-Construction	6,295,582	0.09%	6,495	(85,315)	0	(78,820)
Public Works-Engineering	26,858,420	0.38%	27,707	(89,340)	0	(61,633)
Public Works-Street Env	48,534,527	0.68%	50,068	(212)	0	49,857
Public Works-Street Sewer	22,631,178	0.32%	23,346	(237)	0	23,110
Public Works-Street Use & Map	18,094,822	0.25%	18,667	0	0	18,667
Public Works-Urban Forest	21,483,801	0.30%	22,163	0	0	22,163
PUC	851,178,049	11.95%	878,075	(834,720)	0	43,354
PUC-Clean Water	-	0.00%	0	(5,975)	0	(5,975)
PUC-Hetch Hetchy	-	0.00%	0	(1,981)	0	(1,981)
PUC-Water	-	0.00%	0	(4,655)	0	(4,655)
Recreation&Park	161,012,852	2.26%	166,101	(7,014)	0	159,087
Rent Arbitration Bd	5,261,135	0.07%	5,427	(1,280)	0	4,147
Retirement Commission	17,917,074	0.25%	18,483	(7,164)	0	11,319
SF Community College District	-	0.00%	0	(70,000)	0	(70,000)
SF Redevelopment Agency	-	0.00%	0	0	0	0
SF Unified School District	159,410	0.00%	82	0	0	82
Sheriff	166,342,157	2.34%	171,598	(1,631)	0	169,968
Status of Women	3,692,387	0.05%	3,809	(40)	0	3,769
Technology	93,015,593	1.31%	95,955	(183,810)	0	(87,855)
Treasurer/Tax Collector	25,647,312	0.36%	26,458	(1,938)	0	24,520
Trial Courts	37,373,903	0.52%	38,555	(4)	0	38,551
War Memorial	13,013,584	0.18%	13,425	(155)	0	13,269
Subtotal		100.00%	7,345,419	(2,940,248)	2,249,842	6,655,013
Net out amounts not allocated out						(54,328)
Total allocated to Departments						6,600,686

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA

SCHEDULE 7 - CITY ATTORNEY

The City Attorney provides legal services to City departments and agencies. The City's attorneys report their time daily by department, assignment and action. The department utilizes a billing rate which includes attorney costs and the cost of support personnel. Citywide overhead is not included in the billing methodology. 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.

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

In the A-87 Plan, City Attorney's allocations were adjusted using a methodology approved by the State Controller's Office. This Full Cost Plan defers to the City Attorney's allocation methodology and allocates only incoming costs that were not factored into the City Attorney's direct charges.

A. DEPARTMENT COSTS

	Amount	General Admin	Allocable Legal Services	City Attorney Projects (not allocated)
<i>Salary % Split</i>		<i>21.98%</i>	<i>73.61%</i>	<i>4.41%</i>
Salaries + Benefits	\$49,100,943	10,793,902	36,143,738	2,163,303
Other Expenditures	11,556,816	2,540,545	8,507,098	509,173
ADJUSTMENTS				
Revenues	(128,979)	(128,979)	0	(128,979)
Recoveries	(54,019,887)	0	(50,394,832)	(3,625,055)
Allocated Department Cost Total	6,508,893	13,334,447	(5,743,996)	(1,081,558)
General Admin Distribution	0	(13,334,447)	11,221,509	2,112,938
Total to Allocate before Incoming	6,508,893	0	5,477,513	1,031,380

B. INCOMING COSTS

Dept:7 CITY ATTORNEY

Schedule	Incoming	Allocable Legal Services	City Attorney Projects (not allocated)
1 Building Depreciation	842,252	794,688	47,564
2 Equipment Depreciation	11,789	11,123	666
3 Board of Supervisors	121,961	115,073	6,887
4 Controller	130,294	122,936	7,358
5 Health Service System	(73,249)	(69,112)	(4,137)
6 Administrative Services	66,097	62,364	3,733
8 Civil Service Commission	8,053	7,598	455
9 Human Resources	137,634	129,861	7,773
10 Mayor's Office	72,847	68,733	4,114
11 Law Library	501,412	473,096	28,316
Total Incoming	\$1,819,089	\$1,716,360	\$102,729
Total to allocate including incoming:		\$7,193,872	

C. CITY ATTORNEY Departmental Allocations

Dept:7 CITY ATTORNEY

Direct Charged Y/N		Allocation base	Allocation %	Allocated costs
N	Academy of Sciences	321	0.00%	226
Y	Administrative Services	0	0.00%	0
N	ADM-Real Estate	228,598	2.24%	161,072
N	Adult Probation	49,479	0.48%	34,864
Y	Airport	0	0.00%	0
N	Animal Care	46,179	0.45%	32,538
N	Arts Commission	66,570	0.65%	46,906
N	Asian Art Museum	77,891	0.76%	54,882
Y	Assessor/Recorder	0	0.00%	0
N	Board of Supervisors	2,556,816	25.04%	1,801,552
Y	Building Inspection	0	0.00%	0
Y	Child Support Services	0	0.00%	0
Y	Children&Families Commission	0	0.00%	0
Y	Children, Youth and Families	0	0.00%	0
N/A	City Attorney	0	0.00%	0
Y	City Planning	0	0.00%	0
N	Civil Service Commission	120,008	1.18%	84,559
N	Controller	298,757	2.93%	210,506
Y	Convention Facilities	0	0.00%	0
N	District Attorney	190,760	1.87%	134,411
Y	Economic&Workforce Dev	0	0.00%	0
Y	Elections	0	0.00%	0
Y	Emergency Communications	0	0.00%	0
Y	Environment	0	0.00%	0
N	Ethics	270,714	2.65%	190,747
N	Fine Arts Museums	509,580	4.99%	359,054
Y	Fire	0	0.00%	0
Y	Health Service System	0	0.00%	0
Y	Health-Health at Home	0	0.00%	0
Y	Health-Jail Health	0	0.00%	0
Y	Health-Laguna Honda Hospital	0	0.00%	0
Y	Health-Mental Health	0	0.00%	0
Y	Health-Primary Care	0	0.00%	0
Y	Health-Public Health	0	0.00%	0
Y	Health-SF General Hospital	0	0.00%	0
Y	Health-Substance Abuse	0	0.00%	0
Y	Human Resources	0	0.00%	0

N	Human Rights Commission	134,058	1.31%	94,458	Dept:7 CITY ATTORNEY
Y	Human Services	0	0.00%	0	
Y	Juvenile Probation	0	0.00%	0	
N/A	Law Library	0	0.00%	0	
N	Mayor	3,010,439	29.49%	2,121,178	
N	Medical Examiner	74,218	0.73%	52,295	
Y	MTA-MUNI	0	0.00%	0	
Y	MTA-Parking & Traffic	0	0.00%	0	
Y	MTA-Taxi Commission	0	0.00%	0	
Y	Non-CCSF	0	0.00%	0	
Y	Permit Appeals	0	0.00%	0	
Y	Police	0	0.00%	0	
Y	Port	0	0.00%	0	
N	Public Defender	21,268	0.21%	14,985	
N	Public Library	219,846	2.15%	154,905	
Y	Public Works-Admin	0	0.00%	0	
Y	Public Works-Architecture	0	0.00%	0	
Y	Public Works-Bldg Repair	0	0.00%	0	
Y	Public Works-Construction	0	0.00%	0	
Y	Public Works-Engineering	0	0.00%	0	
Y	Public Works-Sewer Repair	0	0.00%	0	
Y	Public Works-Street Env	0	0.00%	0	
Y	Public Works-Street Use	0	0.00%	0	
Y	Public Works-Urban Forestry	0	0.00%	0	
Y	PUC	0	0.00%	0	
Y	PUC-Clean Water	0	0.00%	0	
Y	PUC-Hetch Hetchy	0	0.00%	0	
Y	PUC-Water	0	0.00%	0	
Y	Recreation&Park	0	0.00%	0	
Y	Rent Arbitration Bd	0	0.00%	0	
Y	Retirement Commission	0	0.00%	0	
Y	SF Community College District	0	0.00%	0	
Y	SF Redevelopment Agency	0	0.00%	0	
Y	SF Unified School District	0	0.00%	0	
N	Sheriff	1,353,788	13.26%	953,889	
N	Status of Women	7,453	0.07%	5,251	
Y	Technology	0	0.00%	0	
N	Treasure Island Development Authority	567,393	5.56%	399,790	
N	Treasurer/Tax Collector	405,622	3.97%	285,804	
Y	Trial Courts	0	0.00%	0	
Y	War Memorial	0	0.00%	0	
Subtotal		10,209,757	100.00%	7,193,872	

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA

SCHEDULE 8 - CIVIL SERVICE COMMISSION

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

The Civil Service Commission provides information and consultation on the civil service merit system to departments, employee organizations, employees and the public. The basis of allocating cost is 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.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$678,725
Other Expenses	145,012
Department Cost Total	823,737

Adjustments	
Capital Outlay	(28,876)
Total Allocated before Incoming Costs	794,861

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	6,744
3 Board of Supervisors	1,484
4 Controller	2,006
5 Health Service System	33,861
6 Administrative Services	814
7 City Attorney	84,559
9 Human Resources	(29,375)
10 Mayor's Office	886
Total Incoming	100,978

C. TOTAL ALLOCATED	895,839
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CIVIL SERVICE COMMISSION Departmental Allocations

Dept:8 CIVIL SERVICE COMMISSION

	FY 2008-09 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	13	0.04%	345	0	345	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	515	1.53%	13,687	0	13,687	
ADM-Procurement	0	0.00%	0	0	0	
ADM-Real Estate	0	0.00%	0	0	0	
ADM-Risk Management	0	0.00%	0	0	0	
Adult Probation	94	0.28%	2,498	0	2,498	
Airport	1,337	3.97%	35,533	0	35,533	
Animal Care	0	0.00%	0	0	0	
Arts Commission	30	0.09%	797	0	797	
Asian Art Museum	53	0.16%	1,409	0	1,409	
Assessor/Recorder	118	0.35%	3,136	0	3,136	
Board of Supervisors	65	0.19%	1,727	0	1,727	
Building Inspection	254	0.75%	6,750	0	6,750	
Child Support Services	114	0.34%	3,030	0	3,030	
Children&Families Commission	14	0.04%	372	0	372	
Children, Youth & Families	38	0.11%	1,010	0	1,010	
City Attorney	303	0.90%	8,053	0	8,053	
City Planning	146	0.43%	3,880	0	3,880	
Civil Service Commission	6	0.02%	159	0	159	Not allocated out
Controller	168	0.50%	4,465	0	4,465	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	241	0.71%	6,405	0	6,405	
Economic&Workforce Dev	48	0.14%	1,276	0	1,276	
Elections	80	0.24%	2,126	0	2,126	
Emergency Communications	230	0.68%	6,113	0	6,113	
Environment	66	0.20%	1,754	0	1,754	
Ethics	19	0.06%	505	0	505	
Fine Arts Museums	121	0.36%	3,216	\$0	3,216	
Fire	1,824	5.41%	48,475	0	48,475	
Health Service System	34	0.10%	904	0	904	
Health-Health at Home	71	0.21%	1,887	0	1,887	
Health-Jail Health	160	0.47%	4,252	0	4,252	
Health-Laguna Honda Hospital	1,217	3.61%	32,344	0	32,344	
Health-Mental Health	550	1.63%	14,617	0	14,617	
Health-Primary Care	441	1.31%	11,720	0	11,720	
Health-Public Health	747	2.22%	19,853	0	19,853	
Health-SF General Hospital	2,777	8.24%	73,803	0	73,803	
Health-Substance Abuse	44	0.13%	1,169	0	1,169	

Human Resources	176	0.52%	4,677	0	4,677	
Human Rights Commission	38	0.11%	1,010	0	1,010	
Human Services	1,824	5.41%	48,475	0	48,475	
Juvenile Probation	253	0.75%	6,724	0	6,724	
Law Library	2	0.01%	53	0	53	
Mayor	111	0.33%	2,950	0	2,950	
Medical Examiner	0	0.00%	0	0	0	
MTA-MUNI	3,894	11.55%	103,489	(115,000)	(11,511)	
MTA-Parking&Traffic	610	1.81%	16,212	0	16,212	
MTA-Taxicab Commission	6	0.02%	159	0	159	
Permit Appeals	5	0.01%	133	0	133	
Police	2,776	8.24%	73,776	0	73,776	
Port	219	0.65%	5,820	0	5,820	
Public Defender	156	0.46%	4,146	0	4,146	
Public Library	654	1.94%	17,381	0	17,381	
Public Works-Admin	100	0.30%	2,658	0	2,658	
Public Works-Architecture	18	0.05%	478	0	478	
Public Works-Bldg Repair	274	0.81%	7,282	0	7,282	
Public Works-Construction	31	0.09%	824	0	824	
Public Works-Engineering	41	0.12%	1,090	0	1,090	
Public Works-Street Env	369	1.09%	9,807	0	9,807	
Public Works-Street Sewer	113	0.34%	3,003	0	3,003	
Public Works-Street Use & Map	122	0.36%	3,242	0	3,242	
Public Works-Urban Forest	160	0.47%	4,252	0	4,252	
PUC	661	1.96%	17,567	(150,000)	(132,433)	
PUC-Clean Water	444	1.32%	11,800	0	11,800	
PUC-Hetch Hetchy	252	0.75%	6,697	0	6,697	
PUC-Water	642	1.90%	17,062	0	17,062	
Recreation&Park	906	2.69%	24,078	0	24,078	
Rent Arbitration Bd	28	0.08%	744	0	744	
Retirement Commission	81	0.24%	2,153	0	2,153	
SF Community College District	1,075	3.19%	28,570	0	28,570	
SF Unified School District	3,516	10.43%	93,443	0	93,443	
Sheriff	1,031	3.06%	27,400	0	27,400	
Status of Women	6	0.02%	159	0	159	
Technology	276	0.82%	7,335	0	7,335	
Treasurer/Tax Collector	204	0.61%	5,422	0	5,422	
Trial Courts	597	1.77%	15,866	0	15,866	
War Memorial	99	0.29%	2,631	0	2,631	
Subtotal	33,708	100.00%	895,839	(265,000)	630,839	
Net out amounts not allocated out					(159)	
Total allocated to Departments					630,680	

Dept:8 CIVIL SERVICE COMMISSION

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA

SCHEDULE 9 –HUMAN RESOURCES

The Department of Human Resources serves the City and County of San Francisco by functioning as the central personnel agency, administering the human resources/personnel, health and safety, and employee health service programs. The Department is organized into six divisions: Administrative Services; Equal Employment Opportunity and Staff Development; Employee Relations; Information Services; and Workers' Compensation. Costs related to Workers' Compensation and the E-Merge technology upgrade project are fully recovered within each fiscal year through direct recoveries from Departments and are no longer allocated through this cost plan. The remaining general fund services are allocated in this schedule.

Activities have been allocated based upon the number of employees by department, excluding certificated employees. The San Francisco Unified School District and the San Francisco Community College District each negotiate benefits and working conditions with their certificated employees.

A. DEPARTMENT COSTS

	Amount
<i>Salary % Split</i>	
Salaries and Benefits	\$11,832,352
Other Expenditures	2,320,527
Department Cost Total	14,152,879
Adjustments	
Capital Outlay (nonallocable)	(21,324)
Net allocated charges	14,131,555

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming	
1 Building Depreciation	258,590	
2 Equipment Depreciation	46,731	
3 Board of Supervisors	167,470	
4 Controller	135,252	
5 Health Service System	385,663	
6 Administrative Services	81,436	
7 City Attorney	0	
9 Civil Service Commission	4,677	
10 Mayor's Office	100,030	
Total Incoming		1,179,851

C. TOTAL ALLOCATED **15,311,406**

HUMAN RESOURCES Departmental Allocations

Dept:9 HUMAN RESOURCES

	FY 2008-09 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	13	0.04%	5,905	0	5,905	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	515	1.53%	233,932	(255,966)	(22,034)	
ADM-Real Estate	0	0.00%	0	0	0	
Adult Probation	94	0.28%	42,698	(167,453)	(124,755)	
Airport	1,337	3.97%	607,314	(182,543)	424,772	
Animal Care	0	0.00%	0	0	0	
Arts Commission	30	0.09%	13,627	(61,503)	(47,876)	
Asian Art Museum	53	0.16%	24,075	0	24,075	
Assessor/Recorder	118	0.35%	53,600	(200,875)	(147,275)	
Board of Supervisors	65	0.19%	29,525	(7,369)	22,157	
Building Inspection	254	0.75%	115,376	(595,360)	(479,984)	
Child Support Services	114	0.34%	51,783	(36,611)	15,172	
Children&Families Commission	14	0.04%	6,359	(675)	5,684	
Children, Youth & Families	38	0.11%	17,261	(63,033)	(45,772)	
City Attorney	303	0.90%	137,634	0	137,634	
City Planning	146	0.43%	66,319	(375,381)	(309,062)	
Civil Service Commission	6	0.02%	2,725	(32,100)	(29,375)	
Controller	168	0.50%	76,312	(72,375)	3,937	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	241	0.71%	109,471	0	109,471	
Economic&Workforce Dev	48	0.14%	21,803	(8,928)	12,876	
Elections	80	0.24%	36,339	0	36,339	
Emergency Communications	230	0.68%	104,474	(59,279)	45,195	
Environment	66	0.20%	29,980	(86,745)	(56,765)	
Ethics	19	0.06%	8,630	(8,813)	(182)	
Fine Arts Museums	121	0.36%	54,963	\$0	54,963	
Fire	1,824	5.41%	828,527	(157,430)	671,098	
Health Service System	34	0.10%	15,444	(286,016)	(270,572)	
Health-Health at Home	71	0.21%	32,251	0	32,251	
Health-Jail Health	160	0.47%	72,678	0	72,678	
Health-Laguna Honda Hospital	1,217	3.61%	552,806	(2,283)	550,523	
Health-Mental Health	550	1.63%	249,830	(881)	248,949	
Health-Primary Care	441	1.31%	200,318	0	200,318	
Health-Public Health	747	2.22%	339,315	(13,644)	325,671	
Health-SF General Hospital	2,777	8.24%	1,261,415	(5,100)	1,256,315	
Health-Substance Abuse	44	0.13%	19,986	0	19,986	
Human Resources	176	0.52%	79,946	(50,000)	29,946	Not allocated out

Human Rights Commission	38	0.11%	17,261	(2,925)	14,336	Dept:9 HUMAN RESOURCES
Human Services	1,824	5.41%	828,527	(494,884)	333,644	
Juvenile Probation	253	0.75%	114,922	(12,667)	102,255	
Law Library	2	0.01%	908	0	908	
Mayor	111	0.33%	50,420	(675)	49,745	
Medical Examiner	0	0.00%	0	(1,125)	(1,125)	
MTA-MUNI	3,894	11.55%	1,768,797	(612,923)	1,155,874	
MTA-Parking&Traffic	610	1.81%	277,084	(64,419)	212,666	
MTA-Taxicab Commission	6	0.02%	2,725	(2,025)	700	
Permit Appeals	5	0.01%	2,271	0	2,271	
Police	2,776	8.24%	1,260,961	(2,025)	1,258,936	
Port	219	0.65%	99,478	(83,118)	16,360	
Public Defender	156	0.46%	70,861	(3,563)	67,298	
Public Library	654	1.94%	297,071	(305,178)	(8,108)	
Public Works-Admin	100	0.30%	45,424	(59,369)	(13,945)	
Public Works-Architecture	18	0.05%	8,176	0	8,176	
Public Works-Bldg Repair	274	0.81%	124,461	(632)	123,829	
Public Works-Construction	31	0.09%	14,081	0	14,081	
Public Works-Engineering	41	0.12%	18,624	0	18,624	
Public Works-Street Env	369	1.09%	167,613	(13,888)	153,725	
Public Works-Street Sewer	113	0.34%	51,329	(3,156)	48,173	
Public Works-Street Use & Map	122	0.36%	55,417	0	55,417	
Public Works-Urban Forest	160	0.47%	72,678	(3,998)	68,680	
PUC	661	1.96%	300,250	(716,776)	(416,526)	
PUC-Clean Water	444	1.32%	201,681	(36,050)	165,631	
PUC-Hetch Hetchy	252	0.75%	114,468	(20,068)	94,400	
PUC-Water	642	1.90%	291,620	(32,481)	259,139	
Recreation&Park	906	2.69%	411,538	(228,553)	182,985	
Rent Arbitration Bd	28	0.08%	12,719	(52,839)	(40,120)	
Retirement Commission	81	0.24%	36,793	(23,182)	13,611	
SF Community College District	1,075	3.19%	488,304	0	488,304	
SF Unified School District	3,516	10.43%	1,597,096	0	1,597,096	
Sheriff	1,031	3.06%	468,318	(4,536)	463,782	
Status of Women	6	0.02%	2,725	(8,567)	(5,842)	
Technology	276	0.82%	125,369	(3,280)	122,089	
Treasurer/Tax Collector	204	0.61%	92,664	(4,800)	87,864	
Trial Courts	597	1.77%	271,179	0	271,179	
War Memorial	99	0.29%	44,969	(28,221)	16,748	
Subtotal	33,708	100.00%	15,311,406	(5,556,283)	9,755,123	
Net out amounts not allocated out					(29,946)	
Total allocated to Departments					9,725,178	

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA

SCHEDULE 10 – MAYOR'S OFFICE - ADMINISTRATION

This plan provides for the allocation of the administrative costs for the Mayor's Office including the Finance and Legislative Affairs division which consists of two major functions: Budget & Management and Legislative activities. The basis of allocating costs is the budget by department.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$4,150,062
SUPPLY & SERVICES COST	
NON-PERSONNEL SVCS	657,579
CITY GRANT PROGRAMS	527,947
MTRLS & SUPPLIES	11,764
SVCS OF OTHER DEPTS	642,818
EXPENDITURE RECOVERY	(1,363,118)
DEPARTMENT Cost Total	4,627,052
Adjustments	0
EXPENDITURE RECOVERY	1,363,118
Total	4,627,052

B. INCOMING COSTS

Department	Incoming
1 Building Depreciation	929,744
3 Board of Supervisors	27,904
4 Controller	37,390
5 Health Service System	461,355
6 Administrative Services	15,260
7 City Attorney	2,121,178
8 Civil Service Commission	2,950
9 Human Resources	49,745
Total Incoming	3,645,526

C. TOTAL ALLOCATED **8,272,578**

MAYOR'S OFFICE Departmental Allocations

Dept:10 MAYOR'S OFFICE

	DEPARTMENT BUDGET	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	4,812,450	0.07%	5,409	0	5,409
Administrative Services	227,017,219	3.08%	255,151	0	255,151
Adult Probation	12,213,144	0.17%	13,727	0	13,727
Airport	614,913,016	8.35%	691,119	0	691,119
Arts Commission	10,733,464	0.15%	12,064	0	12,064
Asian Art Museum	7,558,860	0.10%	8,496	0	8,496
Assessor/Recorder	15,137,181	0.21%	17,013	0	17,013
Board of Supervisors	11,050,015	0.15%	12,419	0	12,419
Building Inspection	49,396,812	0.67%	55,519	0	55,519
Child Support Services	14,390,590	0.20%	16,174	0	16,174
Children&Families Commission	25,200,175	0.34%	28,323	0	28,323
Children, Youth & Families	125,844,166	1.71%	141,440	0	141,440
City Attorney	64,814,702	0.88%	72,847	0	72,847
City Planning	25,712,250	0.35%	28,899	0	28,899
Civil Service Commission	788,584	0.01%	886	0	886
Controller	29,418,687	0.40%	33,065	0	33,065
District Attorney	40,673,439	0.55%	45,714	0	45,714
Economic&Workforce Dev	17,646,952	0.24%	19,834	0	19,834
Elections	11,096,829	0.15%	12,472	0	12,472
Emergency Communications	60,206,132	0.82%	67,667	0	67,667
Environment	11,546,276	0.16%	12,977	0	12,977
Ethics	4,031,106	0.05%	4,531	0	4,531
Fine Arts Museums	15,371,462	0.21%	17,276	0	17,276
Fire	277,713,069	3.77%	312,130	0	312,130
General City Responsibility	239,909,549	3.26%	269,641	0	269,641 Not allocated out
Health Service System	5,658,191	0.08%	6,359	0	6,359
Health-Health at Home	8,380,655	0.11%	9,419	0	9,419
Health-Jail Health	28,299,062	0.38%	31,806	0	31,806
Health-Laguna Honda Hospital	332,557,185	4.52%	373,771	0	373,771
Health-Mental Health	247,928,346	3.37%	278,654	0	278,654
Health-Primary Care	60,125,094	0.82%	67,576	0	67,576
Health-Public Health	221,397,848	3.01%	248,835	0	248,835
Health-SF General Hospital	594,677,926	8.08%	668,376	0	668,376
Health-Substance Abuse	71,451,547	0.97%	80,306	0	80,306

Human Resources	89,000,331	1.21%	100,030	0	100,030	
Human Rights Commission	6,142,082	0.08%	6,903	0	6,903	
Human Services	682,217,909	9.27%	766,765	0	766,765	
Juvenile Probation	38,038,508	0.52%	42,753	0	42,753	
Law Library	597,706	0.01%	672	0	672	
Mayor	14,829,247	0.20%	16,667	0	16,667	not allocated out
MTA-MUNI	842,576,002	11.45%	946,996	0	946,996	
MTA-Taxicab Commission	2,131,115	0.03%	2,395	0	2,395	
Permit Appeals	823,623	0.01%	926	0	926	
Police	433,203,475	5.89%	486,890	\$0	486,890	
Port	67,442,010	0.92%	75,800	0	75,800	
Public Defender	23,259,711	0.32%	26,142	0	26,142	
Public Library	84,350,840	1.15%	94,804	0	94,804	
Public Works-Admin	25,748,376	0.35%	28,939	0	28,939	
Public Works-Architecture	8,151,120	0.11%	9,161	0	9,161	
Public Works-Bldg Repair	35,713,496	0.49%	40,139	0	40,139	
Public Works-Construction	6,295,582	0.09%	7,076	0	7,076	
Public Works-Engineering	26,858,420	0.36%	30,187	0	30,187	
Public Works-Street Env	48,534,527	0.66%	54,549	0	54,549	
Public Works-Street Sewer	22,631,178	0.31%	25,436	0	25,436	
Public Works-Street Use & Map	18,094,822	0.25%	20,337	0	20,337	
Public Works-Urban Forest	21,483,801	0.29%	24,146	0	24,146	
PUC	851,178,049	11.56%	956,664	0	956,664	
Recreation&Park	161,012,852	2.19%	180,967	0	180,967	
Rent Arbitration Bd	5,261,135	0.07%	5,913	0	5,913	
Retirement Commission	17,917,074	0.24%	20,138	0	20,138	
SF Unified School District	159,410	0.00%	179	0	179	
Sheriff	166,342,157	2.26%	186,957	0	186,957	
Status of Women	3,692,387	0.05%	4,150	0	4,150	
Technology	93,015,593	1.26%	104,543	0	104,543	
Treasurer/Tax Collector	25,647,312	0.35%	28,826	0	28,826	
Trial Courts	37,373,903	0.51%	42,006	0	42,006	
War Memorial	13,013,584	0.18%	14,626	0	14,626	
Subtotal	7,360,409,320	100.00%	8,272,578	0	8,272,578	
Net out amount not allocated out to Departments					(286,308)	
Total allocated to Departments					7,986,270	

Dept:10 MAYOR'S OFFICE

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA

SCHEDULE 11 – LAW LIBRARY

San Francisco Law Library offers the Office of the City Attorney free access and use of legal reference materials. All costs associated to this function have been allocated to City Attorney.

A. DEPARTMENT COSTS

	Amount
<i>Salary % Split</i>	
Salaries and Benefits	\$319,514
Other Expenditures	169,001
Department Cost Total	488,515
Adjustments	none
Net allocated charges	488,515

B. INCOMING COSTS

Department	Incoming
3 Board of Supervisors	1,125
4 Controller	1,057
5 Health Service System	8,465
6 Administrative Services	617
7 City Attorney	0
8 Civil Service Commission	53
9 Human Resources	908
10 Mayor's Office	672
Total Incoming	12,897

C. TOTAL ALLOCATED 501,412

LAW LIBRARY Departmental Allocations	
City Attorney - 100%	501,412