

# Cost Allocation Plan

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Prepared in compliance with OMB A-87 Guidelines  
City and County of San Francisco  
For the Plan Year Ending  
June 30, 2010

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

## **CERTIFICATION OF COST ALLOCATION PLAN**

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

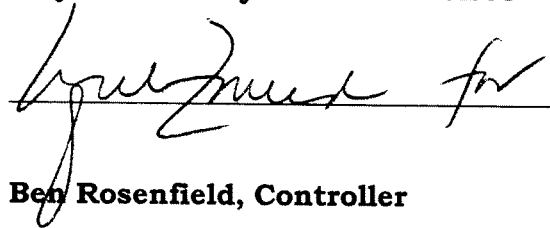
**All costs included in this revised proposal (based on 2008/2009 actual expenditures) to establish billing or final indirect cost rates for the Fiscal Year 2010-2011, are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local and Indian Tribal Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.**

**All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated, as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.**

**I declare that the foregoing is true and correct.**

**Government Unit:** City and County of San Francisco

**Signature:**

A handwritten signature in black ink, appearing to read "Ben Rosenfield", is written over a horizontal line. To the right of the signature, the letters "for" are handwritten.

**Name of Official:** Ben Rosenfield, Controller

**Date of Execution:** July 29, 2010

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## INTRODUCTION - Changes from Prior Year Plan

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

**1. 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.

**2. 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.
- **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.
- **CON-Payroll/Pers Svcs Div:** Merged in current year into Schedule 4 "Controller" to streamline and clarify presentation.
- **OFC Contract Admin-Procurement:** Merged in current year into Schedule 6 "Administrative Services" to streamline and clarify presentation.

### 3. Changes to Allocation Methodologies

- **Schedule 1 Building Depreciation:** In current year, Mayor's budget office was broken out from the rest of the Mayor's office in order to show its allocation as an incoming cost.
- **Schedule 2 Equipment Depreciation:** No change to prior year methodology.
- **Schedule 3 Board of Supervisors:** Prior year allocation of Finance Committee charges was based on Departmental budgets minus one-time costs. In the current year, we have decided to simplify this allocation process to be based on Departmental budgets without subtracting one-time costs. We felt this to be simpler and more consistent since one-time costs also have associated workload.
- **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." 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 the prior year, the allocable share of City Attorney costs were allocated based on Departmental share of billed hours, and then all Departmental direct charges were subtracted from the initial allocation. After a current year review of this methodology, we determined that City Attorney charges should be divided into two categories-- staffing-related charges based on hours of service provided, and direct costs that are tracked to each Department based on other charges, such as external legal counsel. Accordingly, the current year methodology first subtracted such direct costs from the allocation base to each Department and allocated the balance of the costs to Departments based on their share of amounts billed for City Attorney staff-related services and overhead. This allocation was then offset by the amount of direct charges to the Department that exceeded direct costs assigned to their account.
  - **Schedule 8 Civil Service Commission:** No change to prior year methodology.
  - **Schedule 9 Human Resources:** Since FY 2008-09 costs associated with the E-merge technology upgrade project are fully recovered through direct charges, those costs and associated recoveries are excluded from the base of costs allocated to Departments in this plan.
- Schedule 10 Mayor - Budget Office:** Allocation in the prior year was based on Departmental budgets 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 budgets without subtracting one-time costs. We felt this to be simpler and more consistent since one-time costs also have associated workload.
- Schedule 11 Admin Services - Risk Management:** No change to prior year methodology.
- **Schedule 12 Human Resources - Workers' Comp:** No change to prior year methodology.

## 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	-	-	-	77,420	-	-	-	-	811,237	-
2 Equipment Depreciation	-	-	-	9,752	-	-	-	10,993	40,544	-
3 Board of Supervisors	1,670	-	-	5,478	206,799	-	3,745	3,285	6,819	19,591
4 Controller	7,643	-	-	28,825	926,566	-	17,203	17,040	35,957	97,085
5 Health Service System	46,546	-	-	385,066	(93,770)	(22,101)	131,176	211,575	495,085	(266,494)
6 Administrative Services	4,913	1,808,590	393,209	11,112	302,494	281,492	9,593	7,717	14,315	45,069
7 City Attorney	244	-	173,471	37,276	(484,417)	34,469	50,434	57,957	23,564	(516,568)
8 Civil Service Commission	345	-	-	2,491	35,436	-	795	1,405	3,128	6,732
9 Human Resources	5,688	-	-	(126,322)	402,483	-	(48,376)	23,191	(149,242)	(484,218)
10 Mayor's Budget Office	626	-	-	1,588	79,943	-	1,395	983	1,968	6,422
11 Admin Svcs - Risk Management	-	-	-	-	(0)	-	(0)	(0)	-	-
12 Human Resources - Workers' Comp	(15)	-	-	(169)	(1,453)	(121)	(17)	(5)	(79)	(215)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>67,660</b>	<b>1,808,590</b>	<b>566,680</b>	<b>432,518</b>	<b>1,374,081</b>	<b>293,739</b>	<b>165,949</b>	<b>334,141</b>	<b>1,283,296</b>	<b>(1,092,597)</b>
Prior Allocation in FY 2008-09 Plan	63,773	1,270,229	486,065	677,077	1,074,139	838,711	189,593	129,401	1,688,478	(665,243)
Adjustment for Difference to Prior Plan	3,887	538,361	80,615	(244,559)	299,942	(544,972)	(23,644)	204,740	(405,182)	(427,354)
<b>TOTAL ALLOCATION IN FY 2010-11 PLAN</b>	<b>71,548</b>	<b>2,346,952</b>	<b>647,296</b>	<b>187,959</b>	<b>1,674,023</b>	<b>(251,234)</b>	<b>142,306</b>	<b>538,880</b>	<b>878,114</b>	<b>(1,519,951)</b>

## 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	-	-	-	-	-	726	-	420,357	-	-
2 Equipment Depreciation	-	-	-	68,391	-	19,577	2,456	918,844	1,830	-
3 Board of Supervisors	6,520	7,646	37,535	10,478	-	19,799	9,291	4,867	22,261	4,714
4 Controller	34,465	31,669	153,216	52,665	-	84,862	28,079	25,355	106,032	23,717
5 Health Service System	(42,287)	10,288	34,019	42,349	-	952,087	186,186	165,028	119,596	50,916
6 Administrative Services	14,061	25,718	124,544	22,572	695,009	39,119	17,052	10,255	54,173	(79,528)
7 City Attorney	(8,401)	(34,930)	14,054	(262,259)	(10,837)	121,771	273,722	122,584	(14,896)	120,838
8 Civil Service Commission	3,022	371	1,007	3,870	-	6,388	1,272	2,120	6,096	1,749
9 Human Resources	13,272	5,451	(46,405)	(311,496)	-	105,453	12,075	35,005	41,361	(57,866)
10 Mayor's Budget Office	1,871	3,276	16,361	3,343	-	5,288	2,294	1,443	7,827	1,501
11 Admin Svcs - Risk Management	-	-	-	(0)	(0)	-	-	(0)	(0)	(0)
12 Human Resources - Workers' Comp	(144)	-	(1)	(18)	-	(161)	-	(75)	(201)	(4)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>22,378</b>	<b>49,490</b>	<b>334,330</b>	<b>(370,107)</b>	<b>684,171</b>	<b>1,354,909</b>	<b>532,428</b>	<b>1,705,783</b>	<b>344,079</b>	<b>66,038</b>
Prior Allocation in FY 2008-09 Plan	111,746	48,122	26,988	(274,918)	1,318,600	1,339,612	704,256	797,717	(37,337)	219,981
Adjustment for Difference to Prior Plan	(89,368)	1,368	307,342	(95,189)	(634,429)	15,297	(171,828)	908,066	381,416	(153,943)
<b>TOTAL ALLOCATION IN FY 2010-11 PLAN</b>	<b>(66,990)</b>	<b>50,858</b>	<b>641,672</b>	<b>(465,295)</b>	<b>49,743</b>	<b>1,370,205</b>	<b>360,601</b>	<b>2,613,850</b>	<b>725,495</b>	<b>(87,904)</b>

## 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	-	-	-	-	-	-	-	-	117,248	-
2 Equipment Depreciation	-	-	420,101	-	-	-	-	-	107,127	-
3 Board of Supervisors	1,564	6,949	118,187	3,891	11,518	121,876	83,602	26,524	81,696	230,144
4 Controller	7,656	36,695	607,009	20,784	57,858	577,428	375,274	138,542	374,652	1,125,387
5 Health Service System	88,861	418,918	6,159,889	281,205	631,622	(933,440)	2,164,999	1,734,221	2,941,953	664,414
6 Administrative Services	4,093	15,693	281,082	8,556	28,890	339,137	244,278	61,381	198,539	380,943
7 City Attorney	205,427	380,119	747,486	1,164	13,554	(76,139)	34,543	7,231	64,835	(73,841)
8 Civil Service Commission	504	3,207	48,344	1,882	4,241	32,256	14,577	11,688	19,799	73,603
9 Human Resources	(499)	52,945	640,691	31,067	70,011	530,235	239,780	192,967	313,218	1,210,021
10 Mayor's Budget Office	524	1,998	36,105	1,090	3,679	43,235	32,233	7,817	28,783	77,313
11 Admin Svcs - Risk Management	-	(0)	-	-	-	-	-	-	(0)	(0)
12 Human Resources - Workers' Comp	-	(196)	(6,537)	-	-	(1,968)	(272)	(210)	(776)	(3,708)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>308,129</b>	<b>916,329</b>	<b>9,052,357</b>	<b>349,638</b>	<b>821,372</b>	<b>632,620</b>	<b>3,189,013</b>	<b>2,180,161</b>	<b>4,247,074</b>	<b>3,684,275</b>
Prior Allocation in FY 2008-09 Plan	287,653	567,871	12,079,028	312,504	603,189	1,324,790	2,046,956	1,470,893	4,566,435	2,616,005
Adjustment for Difference to Prior Plan	20,476	348,458	(3,026,671)	37,134	218,183	(692,170)	1,142,057	709,268	(319,361)	1,068,270
<b>TOTAL ALLOCATION IN FY 2010-11 PLAN</b>	<b>328,605</b>	<b>1,264,786</b>	<b>6,025,687</b>	<b>386,771</b>	<b>1,039,554</b>	<b>(59,550)</b>	<b>4,331,071</b>	<b>2,889,429</b>	<b>3,927,713</b>	<b>4,752,545</b>

## SUMMARY SCHEDULE

Department	Health-Substance Abuse	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA-MUNI	MTA-Parking&Traffic	MTA-Taxicab Commission
1 Building Depreciation	-	-	-	-	-	798,603	60,854	-	-	-
2 Equipment Depreciation	-	2,358	-	11,555	-	-	-	-	-	-
3 Board of Supervisors	21,767	2,566	239,515	16,252	215	9,747	-	345,029	-	744
4 Controller	90,458	13,063	1,080,622	83,632	1,009	34,515	-	1,588,239	94,259	3,422
5 Health Service System	171,518	173,491	927,717	1,007,096	8,463	461,233	(27,541)	233,243	-	-
6 Administrative Services	72,944	2,988	660,433	37,852	610	15,101	407,135	420,651	(3,650)	2,101
7 City Attorney	722	101,765	(1,072,932)	158,955	2,145	2,203,891	51,239	(2,400,552)	(342,300)	(80,412)
8 Civil Service Commission	1,166	1,007	48,344	6,706	53	2,942	-	(11,792)	16,168	159
9 Human Resources	19,253	13,703	303,237	98,037	875	47,895	(1,125)	1,090,959	202,497	600
10 Mayor's Budget Office	9,289	799	88,694	4,945	78	1,928	-	109,541	-	277
11 Admin Svcs - Risk Management	-	(0)	(0)	(0)	(0)	-	-	(0)	(0)	-
12 Human Resources - Workers' Comp	-	(2)	(1,240)	(669)	(40)	(24)	(23)	-	-	(23)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>387,117</b>	<b>311,739</b>	<b>2,274,390</b>	<b>1,424,361</b>	<b>13,408</b>	<b>3,575,831</b>	<b>490,538</b>	<b>1,375,319</b>	<b>(33,027)</b>	<b>(73,131)</b>
Prior Allocation in FY 2008-09 Plan	195,571	277,394	2,194,558	1,562,836	11,063	3,376,748	1,119,806	2,643,187	550,630	9,847
Adjustment for Difference to Prior Plan	191,546	34,345	79,832	(138,475)	2,345	199,083	(629,268)	(1,267,868)	(583,657)	(82,978)
<b>TOTAL ALLOCATION IN FY 2010-11 PLAN</b>	<b>578,663</b>	<b>346,084</b>	<b>2,354,222</b>	<b>1,285,885</b>	<b>15,754</b>	<b>3,774,914</b>	<b>(138,730)</b>	<b>107,451</b>	<b>(616,684)</b>	<b>(156,109)</b>

## SUMMARY SCHEDULE

Department	Permit Appeals	Police	Port	Public Defender	Public Library	Public Works-Admin	Public Works-Architecture	Public Works-Bldg Repair	Public Works-Construction	Public Works-Engineering
1 Building Depreciation	-	624,025	-	1,038	-	-	-	-	-	-
2 Equipment Depreciation	-	267,494	-	7,633	17,996	95,336	-	-	-	-
3 Board of Supervisors	342	185,973	24,151	9,964	37,929	9,554	2,747	16,000	2,469	8,679
4 Controller	1,737	936,170	112,805	51,339	199,820	45,600	12,325	84,154	12,161	37,783
5 Health Service System	29,620	10,386,699	(25,218)	664,345	3,080,529	(5,060,980)	70,584	1,069,009	120,296	159,851
6 Administrative Services	732	411,326	(31,840)	22,800	70,036	(115,255)	(124,955)	35,928	(78,887)	(61,921)
7 City Attorney	47,313	4,635,700	(329,825)	15,952	166,886	244,157	(307,389)	6,035	651,713	56,917
8 Civil Service Commission	133	73,576	5,804	4,135	17,334	2,650	477	7,262	822	1,087
9 Human Resources	2,188	1,212,658	12,709	64,698	(19,010)	(15,612)	7,876	119,261	13,565	17,940
10 Mayor's Budget Office	107	56,320	8,768	3,024	10,966	3,347	1,060	4,643	818	3,492
11 Admin Svcs - Risk Management	-	-	(0)	-	(0)	-	-	-	-	-
12 Human Resources - Workers' Comp	-	(8,473)	(462)	(122)	(561)	(83)	(1)	(437)	(13)	(60)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>82,172</b>	<b>18,781,470</b>	<b>(223,108)</b>	<b>844,805</b>	<b>3,581,926</b>	<b>(4,791,286)</b>	<b>(337,276)</b>	<b>1,341,856</b>	<b>722,943</b>	<b>223,768</b>
Prior Allocation in FY 2008-09 Plan	133,726	20,486,587	(201,706)	532,313	1,753,470	1,800,283	364,356	0	1,217,929	(2,778,652)
Adjustment for Difference to Prior Plan	(51,554)	(1,705,117)	(21,402)	312,492	1,828,456	(6,591,569)	(701,632)	1,341,856	(494,986)	3,002,420
<b>TOTAL ALLOCATION IN FY 2010-11 PLAN</b>	<b>30,618</b>	<b>17,076,353</b>	<b>(244,510)</b>	<b>1,157,297</b>	<b>5,410,381</b>	<b>(11,382,855)</b>	<b>(1,038,909)</b>	<b>2,683,711</b>	<b>227,957</b>	<b>3,226,188</b>

## SUMMARY SCHEDULE

Department	Public Works-Street Env	Public Works-Street Sewer	Public Works-Street Use & Map	Public Works-Urban Forest	PUC	PUC-Clean Water	PUC-Hetch Hetchy	PUC-Water	Recreation&Park	Rent Arbitration Bd
1 Building Depreciation	-	-	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	291,740	-
3 Board of Supervisors	21,675	8,907	7,765	9,527	262,085	-	-	-	66,429	2,106
4 Controller	113,845	43,959	40,038	49,878	1,098,739	68,608	38,940	99,204	328,519	10,487
5 Health Service System	1,444,013	442,932	476,197	624,586	397,718	(177,981)	39,842	(511,952)	2,512,590	5,643
6 Administrative Services	49,337	22,867	18,473	21,933	34,238	(5,975)	(1,981)	(4,655)	157,362	4,091
7 City Attorney	87,610	528,068	29,014	3,710	(2,890,892)	(92,026)	(523,116)	1,069,022	(298,289)	(25,850)
8 Civil Service Commission	9,780	2,995	3,234	4,241	(132,481)	11,768	6,679	17,016	24,013	742
9 Human Resources	147,574	46,289	53,383	66,013	(427,545)	158,229	90,199	248,436	167,882	(40,587)
10 Mayor's Budget Office	6,310	2,942	2,352	2,793	110,660	-	-	-	20,933	684
11 Admin Svcs - Risk Management	-	-	-	-	(0)	-	(0)	(0)	(0)	(0)
12 Human Resources - Workers' Comp	(1,092)	(183)	(0)	(510)	(163)	(500)	(272)	(1,079)	(2,040)	(4)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>1,879,053</b>	<b>1,098,776</b>	<b>630,455</b>	<b>782,170</b>	<b>(1,547,641)</b>	<b>(37,878)</b>	<b>(349,710)</b>	<b>915,992</b>	<b>3,269,138</b>	<b>(42,688)</b>
Prior Allocation in FY 2008-09 Plan	572,368	737,918	168,179	195,249	1,424,087	288,452	1,318,467	(88,349)	4,151,515	32,096
Adjustment for Difference to Prior Plan	1,306,685	360,858	462,276	586,921	(2,971,728)	(326,330)	(1,668,177)	1,004,341	(882,377)	(74,784)
<b>TOTAL ALLOCATION IN FY 2010-11 PLAN</b>	<b>1,092,731</b>	<b>3,185,738</b>	<b>1,459,633</b>	<b>1,369,090</b>	<b>(4,519,369)</b>	<b>(364,207)</b>	<b>(2,017,886)</b>	<b>1,920,332</b>	<b>2,386,761</b>	<b>(117,472)</b>

## SUMMARY SCHEDULE

Department	Retirement Commission	SF Community College District	SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial
1 Building Depreciation	-	-	-	-	804,068	-	102,570	834,999	517,418	-
2 Equipment Depreciation	-	-	-	-	52,916	-	-	5,320	674	676
3 Board of Supervisors	6,880	-	-	-	69,540	1,201	32,780	11,637	23,047	5,813
4 Controller	33,494	178,117	-	582,661	354,074	5,250	151,555	61,552	136,009	30,535
5 Health Service System	31,705	3,137,074	16,926	(2,573,390)	4,523,470	38,083	(93,304)	875,920	2,395,027	275,356
6 Administrative Services	11,128	(70,000)	-	81	168,186	3,730	(88,852)	24,245	38,151	13,130
7 City Attorney	(381,886)	5,269	(223,400)	(94,031)	934,277	5,657	(329,131)	307,050	(15,809)	(17,565)
8 Civil Service Commission	2,147	28,492	-	93,190	27,326	159	7,315	5,407	15,823	2,624
9 Human Resources	12,261	470,383	-	1,538,482	446,595	(5,942)	117,488	84,463	261,227	15,098
10 Mayor's Budget Office	2,329	-	-	21	21,626	480	12,093	3,334	4,859	1,692
11 Admin Svcs - Risk Management	(0)	-	-	-	(0)	-	(0)	(0)	(0)	-
12 Human Resources - Workers' Comp	(48)	(899)	-	-	(1,984)	-	(133)	(195)	(22)	(260)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>(281,991)</b>	<b>3,748,436</b>	<b>(206,474)</b>	<b>(452,986)</b>	<b>7,400,094</b>	<b>48,619</b>	<b>(87,618)</b>	<b>2,213,733</b>	<b>3,376,404</b>	<b>327,099</b>
Prior Allocation in FY 2008-09 Plan	(20,544)	489,639	(557,078)	1,819,485	5,097,764	78,939	907,049	2,911,555	3,598,929	612,337
Adjustment for Difference to Prior Plan	(261,447)	3,258,797	350,604	(2,272,471)	2,302,330	(30,320)	(994,667)	(697,822)	(222,525)	(285,238)
<b>TOTAL ALLOCATION IN FY 2010-11 PLAN</b>	<b>(543,438)</b>	<b>7,007,234</b>	<b>144,131</b>	<b>(2,725,457)</b>	<b>9,702,423</b>	<b>18,299</b>	<b>(1,082,285)</b>	<b>1,515,910</b>	<b>3,153,880</b>	<b>41,861</b>

## SUMMARY SCHEDULE

Department	All Other Agencies	Total Allocated to non-Central Cost Depts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	-	5,170,562	2,583,805	7,754,367	7,754,367	\$0
2 Equipment Depreciation	-	2,353,312	249,348	2,602,660	2,602,660	\$0
3 Board of Supervisors	-	2,519,484	147,993	2,667,477	2,667,477	\$0
4 Controller	-	12,900,240	636,203	13,536,443	13,536,443	\$0
5 Health Service System	-	43,888,320	2,799,550	46,687,870	46,687,870	\$0
6 Administrative Services	-	7,503,688	187,727	7,691,415	7,691,415	\$0
7 City Attorney	344,838	3,234,957	67,278	3,302,235	3,302,235	\$0
8 Civil Service Commission	-	594,831	33,422	628,253	628,253	\$0
9 Human Resources	-	9,342,622	(176,441)	9,166,181	9,166,181	\$0
10 Mayor's Budget Office	-	870,109	55,611	925,720	925,720	\$0
11 Admin Svcs - Risk Management	-	(1)	(0)	(1)	(1)	\$0
12 Human Resources - Workers' Comp	-	(37,963)	(830)	(38,793)	(38,793)	\$0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>344,838</b>	<b>88,340,161</b>	<b>6,583,665</b>	<b>94,923,826</b>		
Prior Allocation in FY 2008-09 Plan	(1,245,328)	93,624,989				
Adjustment for Difference to Prior Plan	1,590,166	(5,284,828)				
<b>TOTAL ALLOCATION IN FY 2010-11 PLAN</b>	<b>1,935,004</b>	<b>83,055,333</b>				

**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.

<b>Central Service Building</b>	<b>Depreciation Amount</b>
City Hall	5,904,100
Hall of Justice	1,850,268

**CITY HALL Allocations**

Dept:1 BUILDING DEPRECIATION

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	29,970	15.27%	901,474
Assessor/Recorder	26,970	13.74%	811,237
Board of Supervisors	26,400	13.45%	794,091
City Attorney	28,030	14.28%	843,121
Elections	13,975	7.12%	420,357
Mayor	26,550	13.53%	798,603
Mayor's Budget Office	1,500	0.76%	45,119
Sheriff	11,720	5.97%	352,528
Technology	3,410	1.74%	102,570
Treasurer/Tax Collector	27,760	14.14%	834,999
<b>Subtotal</b>	<b>196,285</b>	<b>100.00%</b>	<b>5,904,100</b>

**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
<b>Subtotal</b>	<b>509,957</b>	<b>100.00%</b>	<b>1,850,268</b>

Dept:1 BUILDING DEPRECIATION

## ALLOCATION SUMMARY

Department	City Hall	Hall of Justice	Total Depreciation
Administrative Services	901,474	0	901,474
Adult Probation	0	77,420	77,420
Assessor/Recorder	811,237	0	811,237
Board of Supervisors	794,091	0	794,091
City Attorney	843,121	0	843,121
District Attorney	0	726	726
Elections	420,357	0	420,357
Health-Public Health	0	117,248	117,248
Mayor	798,603	0	798,603
Mayor's Budget Office	45,119	0	45,119
Medical Examiner	0	60,854	60,854
Police	0	624,025	624,025
Public Defender	0	1,038	1,038
Sheriff	352,528	451,540	804,068
Technology	102,570	0	102,570
Treasurer/Tax Collector	834,999	0	834,999
Trial Courts	0	517,418	517,418
<b>Total allocated to Departments</b>	<b>5,904,100</b>	<b>1,850,268</b>	<b>7,754,367</b>

**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.

	<b>DEPRECIATION BY DEPARTMENT</b>
Administrative Services	125,445
Adult Probation	9,752
Asian Art Museum	10,993
Assessor/Recorder	40,544
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
Juvenile Probation	11,555
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
<b>Total allocated to Departments</b>	<b>2,602,660</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA****SCHEDULE 3 - BOARD OF SUPERVISORS**

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

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

For purposes of allocating costs, the Board of Supervisors has been separated into four functions:

**Management Audits** represents the expenses charged to specific departments for audits requested by the Board of Supervisors. The allocation base is the amount of charges per department audited and the allocation is offset by the amount that was directly charged to the audited department.

**Finance Committee** includes the cost of the Budget Analyst performing its assigned tasks for the Board of Supervisors. These activities include a complete review of the budget and other fiscal matters. The allocation base for this function is the annual budget.

**Records and Information Management** is an allocable function. This division is responsible for administering the department's records and information management systems which benefits not only the department and its other functions but also the entire City/County. The duties of this division include: establishing and maintaining accepted practices and standards for records retention, file organization and management; overseeing information technology processing, operation and support, and systems design; providing uninterrupted computer access to the department's central computers and applications; and training and support for the department's users. Costs associated with this function have been allocated to Departments based on their percentage to total of average FY 2008-09 full-time equivalent employees (FTE).

All other costs associated with the Board of Supervisors have been functionalized as **General Government** and have been excluded from allocation in the plan since the costs are unallowable under the provisions of OMB Circular A-87.

Dept:3 BOARD OF SUPERVISORS

**A. DEPARTMENT COSTS**

	<b>Total Costs</b>	<b>Mgmt Audits</b>	<b>Finance Cttee Support</b>	<b>Records &amp; Info</b>	<b>General Govt nonallocable</b>
Salaries & Fringe %	100.0%	0.0%	0.0%	5.2%	94.8%
Salary and Fringe Costs	7,244,538	0	0	377,976	6,866,562
Contractual Services - Budget Analyst	2,531,232	536,469	1,994,763	0	0
Other Department Costs, net of Character (	1,045,508	0	0	118,070	927,438
<b>Total Expenditures</b>	<b>10,821,278</b>	<b>536,469</b>	<b>1,994,763</b>	<b>496,046</b>	<b>7,794,000</b>
<b>Offsets to Exps</b>					
Revenues	113,139	0	0	0	113,139
Work Order Recoveries	75,940	0	0	0	75,940
<b>Subtotal Offsets</b>	<b>189,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,079</b>
<b>Net Expenditures</b>	<b>10,632,199</b>	<b>536,469</b>	<b>1,994,763</b>	<b>496,046</b>	<b>7,604,921</b>
Expenditure %	100.0%	5.0%	18.8%	4.7%	71.5%

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

<b>Department</b>	<b>Incoming Total</b>	<b>Mgmt Audits</b>	<b>Finance Cttee Support</b>	<b>Records &amp; Info</b>	<b>General Govt nonallocable</b>
1 Building Depreciation	794,091	40,067	148,984	37,048	567,992
2 Equipment Depreciation	0	0	0	0	0
4 Controller	22,982	1,160	4,312	1,072	16,438
5 Health Service System	308,899	0	0	16,116	292,783
6 Administrative Services	9,737	491	1,827	454	6,964
7 City Attorney	0	0	0	0	0
8 Civil Service	1,723	0	0	90	1,633
9 Human Resources	21,073	0	0	1,099	19,974
10 Mayor's Budget Office	1,437	72	270	67	1,028
11 Admin Services - Risk Management	(0)	(0)	(0)	(0)	(0)
12 Human Resources - Workers' Comp	(3)	(0)	(1)	(0)	(2)
<b>Total Incoming</b>	<b>1,159,938</b>	<b>41,791</b>	<b>155,391</b>	<b>55,948</b>	<b>906,809</b>
<b>Total Allocated Costs</b>		<b>578,260</b>	<b>2,150,154</b>	<b>551,993</b>	<b>8,511,730</b>

## MANAGEMENT AUDITS Allocations

Dept:3 BOARD OF SUPERVISORS

	Mgmt Audit Cost	Allocation Percent	Initial Allocation	Direct Billed	Dept Allocation
Administrative Services	23,644	4%	25,486	(23,644)	1,842
District Attorney	38,780	7%	41,801	(38,780)	3,021
Health-Public Health	23,644	4%	25,486	(23,644)	1,842
Human Services	40,568	8%	43,728	(40,568)	3,160
Economic&Workforce Dev	40,568	8%	43,728	(40,568)	3,160
MTA-MUNI	253,811	47%	273,583	(253,811)	19,772
Mayor	40,568	8%	43,728	(40,568)	3,160
Police	38,780	7%	41,801	(38,780)	3,021
Recreation&Park	12,640	2%	13,625	(12,640)	985
<b>Subtotal</b>	<b>513,003</b>	<b>96%</b>	<b>552,966</b>	<b>(513,003)</b>	<b>39,963</b>
General Government - nonallocable	23,466	4%	25,294	(23,466)	1,828
<b>Total</b>	<b>536,469</b>	<b>100.00%</b>	<b>578,260</b>	<b>(536,469)</b>	<b>41,791</b>

## Combined Board of Supervisors Allocations

## Dept:3 BOARD OF SUPERVISORS

	FY 2008-09 Bgt	FY 2008-09 Bgt %	Initial Finance Cttee Allocation	FY 2008-09 FTE	FTE % (excl SFUSD/CCD)	Records & Info Allocation	Mgmt Audit Allocation	Total BOS Allocation	Note
Academy of Sciences	4,812,450	0.07%	1,406	13	0.05%	264	0	1,670	
Administrative Services	227,017,219	3.08%	66,319	515	1.90%	10,463	1,842	78,624	
Adult Probation	12,213,144	0.17%	3,568	94	0.35%	1,910	0	5,478	
Airport	614,913,016	8.35%	179,635	1,337	4.92%	27,164	0	206,799	
Arts Commission	10,733,464	0.15%	3,136	30	0.11%	610	0	3,745	
Asian Art Museum	7,558,860	0.10%	2,208	53	0.20%	1,077	0	3,285	
Assessor/Recorder	15,137,181	0.21%	4,422	118	0.43%	2,397	0	6,819	
Board of Supervisors	11,050,015	0.15%	3,228	65	0.24%	1,321	0	4,549	Not allocated out
Building Inspection	49,396,812	0.67%	14,430	254	0.93%	5,161	0	19,591	
Child Support Services	14,390,590	0.20%	4,204	114	0.42%	2,316	0	6,520	
Children&Families Commission	25,200,175	0.34%	7,362	14	0.05%	284	0	7,646	
Children, Youth & Families	125,844,166	1.71%	36,763	38	0.14%	772	0	37,535	
City Attorney	64,814,702	0.88%	18,934	303	1.12%	6,156	0	25,090	
City Planning	25,712,250	0.35%	7,511	146	0.54%	2,966	0	10,478	
Civil Service Commission	788,584	0.01%	230	6	0.02%	122	0	352	
Controller	29,418,687	0.40%	8,594	168	0.62%	3,413	0	12,007	
District Attorney	40,673,439	0.55%	11,882	241	0.89%	4,896	3,021	19,799	
Economic&Workforce Dev	17,646,952	0.24%	5,155	48	0.18%	975	3,160	9,291	
Elections	11,096,829	0.15%	3,242	80	0.29%	1,625	0	4,867	
Emergency Communications	60,206,132	0.82%	17,588	230	0.85%	4,673	0	22,261	
Environment	11,546,276	0.16%	3,373	66	0.24%	1,341	0	4,714	
Ethics	4,031,106	0.05%	1,178	19	0.07%	386	0	1,564	
Fine Arts Museums	15,371,462	0.21%	4,490	121	0.45%	2,458	0	6,949	
Fire	277,713,069	3.77%	81,128	1,824	6.71%	37,058	0	118,187	
General City Responsibility	239,909,549	3.26%	70,085	0	0.00%	0	0	70,085	Not allocated out
Health Service System	5,658,191	0.08%	1,653	34	0.13%	691	0	2,344	
Health-Health at Home	8,380,655	0.11%	2,448	71	0.26%	1,443	0	3,891	
Health-Jail Health	28,299,062	0.38%	8,267	160	0.59%	3,251	0	11,518	
Health-Laguna Honda Hospital	332,557,185	4.52%	97,150	1,217	4.48%	24,726	0	121,876	
Health-Mental Health	247,928,346	3.37%	72,427	550	2.02%	11,174	0	83,602	
Health-Primary Care	60,125,094	0.82%	17,564	441	1.62%	8,960	0	26,524	
Health-Public Health	221,397,848	3.01%	64,677	747	2.75%	15,177	1,842	81,696	
Health-SF General Hospital	594,677,926	8.08%	173,724	2,777	10.22%	56,420	0	230,144	
Health-Substance Abuse	71,451,547	0.97%	20,873	44	0.16%	894	0	21,767	
Human Resources	89,000,331	1.21%	26,000	176	0.65%	3,576	0	29,576	
Human Rights Commission	6,142,082	0.08%	1,794	38	0.14%	772	0	2,566	
Human Services	682,217,909	9.27%	199,297	1,824	6.71%	37,058	3,160	239,515	
Juvenile Probation	38,038,508	0.52%	11,112	253	0.93%	5,140	0	16,252	

Law Library	597,706	0.01%	175	2	0.01%	41	0	215	Dept:3 BOARD OF SUPERVISORS
Mayor	14,829,247	0.20%	4,332	111	0.41%	2,255	3,160	9,747	
MTA-MUNI	842,576,002	11.45%	246,142	3,894	14.33%	79,115	19,772	345,029	
MTA-Taxicab Commission	2,131,115	0.03%	623	6	0.02%	122	0	744	
Permit Appeals	823,623	0.01%	241	5	0.02%	102	0	342	
Police	433,203,475	5.89%	126,552	2,776	10.22%	56,400	3,021	185,973	
Port	67,442,010	0.92%	19,702	219	0.81%	4,449	0	24,151	
Public Defender	23,259,711	0.32%	6,795	156	0.57%	3,169	0	9,964	
Public Library	84,350,840	1.15%	24,641	654	2.41%	13,287	0	37,929	
Public Works-Admin	25,748,376	0.35%	7,522	100	0.37%	2,032	0	9,554	
Public Works-Architecture	8,151,120	0.11%	2,381	18	0.07%	366	0	2,747	
Public Works-Bldg Repair	35,713,496	0.49%	10,433	274	1.01%	5,567	0	16,000	
Public Works-Construction	6,295,582	0.09%	1,839	31	0.11%	630	0	2,469	
Public Works-Engineering	26,858,420	0.36%	7,846	41	0.15%	833	0	8,679	
Public Works-Street Env	48,534,527	0.66%	14,178	369	1.36%	7,497	0	21,675	
Public Works-Street Sewer	22,631,178	0.31%	6,611	113	0.42%	2,296	0	8,907	
Public Works-Street Use & Map	18,094,822	0.25%	5,286	122	0.45%	2,479	0	7,765	
Public Works-Urban Forest	21,483,801	0.29%	6,276	160	0.59%	3,251	0	9,527	
PUC	851,178,049	11.56%	248,655	661	2.43%	13,430	0	262,085	
Recreation&Park	161,012,852	2.19%	47,037	906	3.33%	18,407	985	66,429	
Rent Arbitration Bd	5,261,135	0.07%	1,537	28	0.10%	569	0	2,106	
Retirement Commission	17,917,074	0.24%	5,234	81	0.30%	1,646	0	6,880	
Sheriff	166,342,157	2.26%	48,594	1,031	3.79%	20,947	0	69,540	
Status of Women	3,692,387	0.05%	1,079	6	0.02%	122	0	1,201	
Technology	93,015,593	1.26%	27,173	276	1.02%	5,608	0	32,780	
Treasurer/Tax Collector	25,647,312	0.35%	7,492	204	0.75%	4,145	0	11,637	
Trial Courts	37,373,903	0.51%	10,918	597	2.20%	12,129	0	23,047	
War Memorial	13,013,584	0.18%	3,802	99	0.36%	2,011	0	5,813	
<b>Subtotal</b>	<b>7,360,249,910</b>	<b>100.00%</b>	<b>2,150,154</b>	<b>27,169</b>	<b>100.00%</b>	<b>551,993</b>	<b>39,963</b>	<b>2,742,110</b>	
Net out amounts allocated to Board of Supervisors and General City not charged to Departments								(74,634)	
<b>Total allocated to Departments</b>								<b>2,667,477</b>	

**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.

**The Audits Division** provides independent performance, financial and concession audits and reviews of City operations as a service to the City's boards, committees, commissions and departments. The division evaluates systems of internal controls and City finances and operations to assure assets are protected and managed in accordance with requirements stipulated in the Charter, Administrative Code, ordinances, policy statements and accepted business practices. Audit costs are direct-charged to Departments. Costs of the Division net of direct charges are allocated to Departments based on the unbilled and billed audit hour percentage for each Department.

**General Government/Non-Allocable** includes functions that are general government in nature as defined by OMB Circular A-87 or otherwise non-allocable under its provisions. The Controller activities that fall into this category include property tax allocation, general revenue forecasting, and the Office of Public Finance.

## Department Costs

Dept:4 CONTROLLER

	Amount	General Admin	Budget and Accounting Operations	Payroll & Personnel Services	Audits	General Govt/Nonallocable
<i>Salaries and Benefits %</i>	<i>100.00%</i>	<i>10.97%</i>	<i>39.57%</i>	<i>18.66%</i>	<i>24.52%</i>	<i>6.27%</i>
<b>Salaries and Benefits</b>	<b>20,215,476</b>	<b>2,218,519</b>	<b>7,999,462</b>	<b>3,772,294</b>	<b>4,957,567</b>	<b>1,267,635</b>
<b>Controller Other Departmental Expenditures</b>	<b>5,387,695</b>	<b>591,265</b>	<b>2,131,964</b>	<b>1,005,367</b>	<b>1,321,258</b>	<b>337,842</b>
<b>Controller/General City Employee Support Costs</b>						
Unemployment Mgmt	72,443	0	0	72,443	0	0
Fingerprinting New Employees	73,779	0	0	73,779	0	0
Local 21 Life Insurance	182,681	0	0	182,681	0	0
MEA Flexible Benefits Administration	31,724	0	0	31,724	0	0
<b>Subtotal General City Employee Support:</b>	<b>360,627</b>	<b>0</b>	<b>0</b>	<b>360,627</b>	<b>0</b>	<b>0</b>
<b>Total Controller/General City Expenditures</b>	<b>25,963,798</b>	<b>2,809,784</b>	<b>10,131,426</b>	<b>5,138,287</b>	<b>6,278,825</b>	<b>1,605,476</b>
<b>Adjustments</b>						
Capital Outlay	(105)	(105)	0	0	0	0
Membership Fees	(11,197)	(11,197)	0	0	0	0
Expenditure Recoveries	(11,714,067)	0	(3,302,675)	(259,179)	(7,647,940)	(8,152,214)
Revenues	(1,154,147)	0	(176,328)	(88,368)	0	(889,451)
<b>Subtotal Adjustments</b>	<b>(12,879,516)</b>	<b>(11,302)</b>	<b>(3,479,003)</b>	<b>(347,547)</b>	<b>(7,647,940)</b>	<b>(9,041,665)</b>
<b>Net Costs</b>	<b>13,084,282</b>	<b>2,798,482</b>	<b>6,652,423</b>	<b>4,790,740</b>	<b>(1,369,115)</b>	<b>(7,436,189)</b>
General Admin Distribution by salary %	0	(2,798,482)	1,243,896	586,582	770,889	197,114
<b>Adjusted Costs</b>	<b>13,084,282</b>	<b>0</b>	<b>7,896,319</b>	<b>5,377,322</b>	<b>(598,226)</b>	<b>(7,239,075)</b>

**B. INCOMING COSTS - (Default Spread Salary%)**

Dept:4 CONTROLLER

Department	Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll & Personnel Services	Audits	General Govt/Nonallocable
1 Building Depreciation	0	0	0	0	0
2 Equipment Depreciation	33,252	14,780	6,970	9,160	2,342
3 Board of Supervisors	12,007	5,337	2,517	3,308	846
5 Health Service System	706,660	314,103	148,121	194,661	49,774
6 Administrative Services	25,550	11,357	5,355	7,038	1,800
7 City Attorney	204,372	90,841	42,838	56,298	14,395
8 Civil Service	4,453	1,979	933	1,227	314
9 Human Resources	1,136	505	238	313	80
10 Mayor's Budget Office	3,825	1,700	802	1,054	269
12 Human Resources - Workers' Comp	(2)	(1)	(1)	(1)	(0)
<b>Total Incoming</b>	<b>991,252</b>	<b>440,601</b>	<b>207,774</b>	<b>273,057</b>	<b>69,820</b>
<b>C. TOTAL ALLOCATED</b>	<b>6,427,593</b>	<b>8,336,921</b>	<b>5,585,096</b>	<b>(325,169)</b>	<b>(7,169,255)</b>

## D. DEPARTMENTAL ALLOCATIONS

	FY 2008-09 Bgt	FY 2008-09 Bgt %	Admin&Accting Allocation	FY 2008-09 FTE	FTE %	Payroll Allocation	Billed and Unbilled Audit Hours %	Audit Allocation	Total Dept Allocation	Dept:4 CONTROLLER
Academy of Sciences	4,812,450	0.07%	5,635	13	0.04%	2,154	0.04%	(145)	7,643	
ADM-Central Shops	0	0.00%	0	0	0.00%	0	0.00%	0	0	
Administrative Services	227,017,219	3.19%	265,802	515	1.53%	85,331	1.77%	(5,751)	345,382	
ADM-Procurement	0	0.00%	0	0	0.00%	0	0.00%	0	0	
ADM-Real Estate	0	0.00%	0	0	0.00%	0	0.00%	0	0	
ADM-Risk Management	0	0.00%	0	0	0.00%	0	0.00%	0	0	
Adult Probation	12,213,144	0.17%	14,300	94	0.28%	15,575	0.32%	(1,050)	28,825	
Airport	614,913,016	8.64%	719,969	1,337	3.97%	221,528	4.59%	(14,931)	926,566	
Animal Care	0	0.00%	0	0	0.00%	0	0.00%	0	0	
Arts Commission	10,733,464	0.15%	12,567	30	0.09%	4,971	0.10%	(335)	17,203	
Asian Art Museum	7,558,860	0.11%	8,850	53	0.16%	8,782	0.18%	(592)	17,040	
Assessor/Recorder	15,137,181	0.21%	17,723	118	0.35%	19,551	0.41%	(1,318)	35,957	
Board of Supervisors	11,050,015	0.16%	12,938	65	0.19%	10,770	0.22%	(726)	22,982	
Building Inspection	49,396,812	0.69%	57,836	254	0.75%	42,085	0.87%	(2,837)	97,085	
Child Support Services	14,390,590	0.20%	16,849	114	0.34%	18,889	0.39%	(1,273)	34,465	
Children&Families Commission	25,200,175	0.35%	29,506	14	0.04%	2,320	0.05%	(156)	31,669	
Children, Youth & Families	125,844,166	1.77%	147,344	38	0.11%	6,296	0.13%	(424)	153,216	
City Attorney	64,814,702	0.91%	75,888	303	0.90%	50,204	1.04%	(3,384)	122,709	
City Planning	25,712,250	0.36%	30,105	146	0.43%	24,191	0.50%	(1,630)	52,665	
Civil Service Commission	788,584	0.01%	923	6	0.02%	994	0.02%	(67)	1,850	
Controller	29,418,687	0.41%	34,445	168	0.50%	27,836	0.58%	(1,876)	60,405	Not allocated out
Convention Facilities	0	0.00%	0	0	0.00%	0	0.00%	0	0	
District Attorney	40,673,439	0.57%	47,622	241	0.71%	39,931	0.83%	(2,691)	84,862	
Economic&Workforce Dev	17,646,952	0.25%	20,662	48	0.14%	7,953	0.16%	(536)	28,079	
Elections	11,096,829	0.16%	12,993	80	0.24%	13,255	0.27%	(893)	25,355	
Emergency Communications	60,206,132	0.85%	70,492	230	0.68%	38,109	0.79%	(2,569)	106,032	
Environment	11,546,276	0.16%	13,519	66	0.20%	10,936	0.23%	(737)	23,717	
Ethics	4,031,106	0.06%	4,720	19	0.06%	3,148	0.07%	(212)	7,656	
Fine Arts Museums	15,371,462	0.22%	17,998	121	0.36%	20,049	0.42%	(1,351)	36,695	
Fire	277,713,069	3.90%	325,159	1,824	5.41%	302,220	6.26%	(20,370)	607,009	
Health Service System	5,658,191	0.08%	6,625	34	0.10%	5,633	0.12%	(380)	11,879	
Health-Health at Home	8,380,655	0.12%	9,812	71	0.21%	11,764	0.24%	(793)	20,784	
Health-Jail Health	28,299,062	0.40%	33,134	160	0.47%	26,510	0.55%	(1,787)	57,858	
Health-Laguna Honda Hospital	332,557,185	4.67%	389,373	1,217	3.61%	201,645	4.18%	(13,591)	577,428	
Health-Mental Health	247,928,346	3.48%	290,286	550	1.63%	91,130	1.89%	(6,142)	375,274	
Health-Primary Care	60,125,094	0.84%	70,397	441	1.31%	73,070	1.51%	(4,925)	138,542	
Health-Public Health	221,397,848	3.11%	259,223	747	2.22%	123,771	2.57%	(8,342)	374,652	
Health-SF General Hospital	594,677,926	8.35%	696,277	2,777	8.24%	460,123	9.54%	(31,013)	1,125,387	
Health-Substance Abuse	71,451,547	1.00%	83,659	44	0.13%	7,290	0.15%	(491)	90,458	
Human Resources	89,000,331	1.25%	104,206	176	0.52%	29,162	0.60%	(1,966)	131,402	
Human Rights Commission	6,142,082	0.09%	7,191	38	0.11%	6,296	0.13%	(424)	13,063	
Human Services	682,217,909	9.58%	798,773	1,824	5.41%	302,220	6.26%	(20,370)	1,080,622	
Juvenile Probation	38,038,508	0.53%	44,537	253	0.75%	41,920	0.87%	(2,825)	83,632	
Law Library	597,706	0.01%	700	2	0.01%	331	0.01%	(22)	1,009	

Mayor	14,829,247	0.21%	17,363	111	0.33%	18,392	0.38%	(1,240)	34,515	<b>Dept:4 CONTROLLER</b>
Medical Examiner	0	0.00%	0	0	0.00%	0	0.00%	0	0	
MTA-MUNI	842,576,002	11.83%	986,527	3,894	11.55%	645,199	13.37%	(43,487)	1,588,239	
MTA-Parking&Traffic	0	0.00%	0	610	1.81%	101,071	2.09%	(6,812)	94,259	
MTA-Taxicab Commission	2,131,115	0.03%	2,495	6	0.02%	994	0.02%	(67)	3,422	
Permit Appeals	823,623	0.01%	964	5	0.01%	828	0.02%	(56)	1,737	
Police	433,203,475	6.08%	507,215	2,776	8.24%	459,957	9.53%	(31,001)	936,170	
Port	67,442,010	0.95%	78,964	219	0.65%	36,286	0.75%	(2,446)	112,805	
Public Defender	23,259,711	0.33%	27,234	156	0.46%	25,848	0.54%	(1,742)	51,339	
Public Library	84,350,840	1.18%	98,762	654	1.94%	108,362	2.25%	(7,304)	199,820	
Public Works-Admin	25,748,376	0.36%	30,147	100	0.30%	16,569	0.34%	(1,117)	45,600	
Public Works-Architecture	8,151,120	0.11%	9,544	18	0.05%	2,982	0.06%	(201)	12,325	
Public Works-Bldg Repair	35,713,496	0.50%	41,815	274	0.81%	45,399	0.94%	(3,060)	84,154	
Public Works-Construction	6,295,582	0.09%	7,371	31	0.09%	5,136	0.11%	(346)	12,161	
Public Works-Engineering	26,858,420	0.38%	31,447	41	0.12%	6,793	0.14%	(458)	37,783	
Public Works-Street Env	48,534,527	0.68%	56,826	369	1.09%	61,140	1.27%	(4,121)	113,845	
Public Works-Street Sewer	22,631,178	0.32%	26,498	113	0.34%	18,723	0.39%	(1,262)	43,959	
Public Works-Street Use & Map	18,094,822	0.25%	21,186	122	0.36%	20,214	0.42%	(1,362)	40,038	
Public Works-Urban Forest	21,483,801	0.30%	25,154	160	0.47%	26,510	0.55%	(1,787)	49,878	
PUC	851,178,049	11.95%	996,599	661	1.96%	109,521	2.27%	(7,382)	1,098,739	
PUC-Clean Water	0	0.00%	0	444	1.32%	73,567	1.52%	(4,958)	68,608	
PUC-Hetch Hetchy	0	0.00%	0	252	0.75%	41,754	0.87%	(2,814)	38,940	
PUC-Water	0	0.00%	0	642	1.90%	106,373	2.20%	(7,170)	99,204	
Recreation&Park	161,012,852	2.26%	188,521	906	2.69%	150,116	3.11%	(10,118)	328,519	
Rent Arbitration Bd	5,261,135	0.07%	6,160	28	0.08%	4,639	0.10%	(313)	10,487	
Retirement Commission	17,917,074	0.25%	20,978	81	0.24%	13,421	0.28%	(905)	33,494	
SF Community College District	0	0.00%	0	1,075	3.19%	178,117	0.00%	0	178,117	
SF Redevelopment Agency	0	0.00%	0	0	0.00%	0	0.00%	0	0	
SF Unified School District	159,410	0.00%	93	3,516	10.43%	582,568	0.00%	0	582,661	
Sheriff	166,342,157	2.34%	194,761	1,031	3.06%	170,827	3.54%	(11,514)	354,074	
Status of Women	3,692,387	0.05%	4,323	6	0.02%	994	0.02%	(67)	5,250	
Technology	93,015,593	1.31%	108,907	276	0.82%	45,731	0.95%	(3,082)	151,555	
Treasurer/Tax Collector	25,647,312	0.36%	30,029	204	0.61%	33,801	0.70%	(2,278)	61,552	
Trial Courts	37,373,903	0.52%	43,759	597	1.77%	98,917	2.05%	(6,667)	136,009	
War Memorial	13,013,584	0.18%	15,237	99	0.29%	16,403	0.34%	(1,106)	30,535	
<b>Subtotal</b>	<b>7,120,499,771</b>	<b>100.00%</b>	<b>8,336,921</b>	<b>33,708</b>	<b>100.00%</b>	<b>5,585,096</b>	<b>100.00%</b>	<b>(325,169)</b>	<b>13,596,847</b>	
Net out amount not allocated out									(60,405)	
<b>Total allocated to Departments</b>									<b>13,536,443</b>	

## CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA

## 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
<b>Department Cost Subtotal</b>	<b>155,979,149</b>

## ADJUSTMENTS

Membership Fees	(765)
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<b>Subtotal to be allocated before incoming costs</b>	<b>155,978,384</b>
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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	2,344
4 Controller	11,879
6 Administrative Services	5,750
7 City Attorney	(24,976)
8 Civil Service	901
9 Human Resources	(271,139)
10 Mayor's Budget Office	736
11 Admin Services - Risk Management	(0)
12 Human Resources - Workers' Comp	(14)
<b>Total Incoming</b>	<b>(242,388)</b>

<b>C. TOTAL ALLOCATED</b>	<b>155,735,995</b>
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Departmental Allocations	FY 2008-09 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes	Dept:5 HSS - GENERAL FUND COSTS
Academy of Sciences	11	0.03%	46,546	0	46,546		
Administrative Services	509	1.38%	2,153,832	(715,581)	1,438,251		
Adult Probation	91	0.25%	385,066	0	385,066		
Airport	1,323	3.59%	5,598,270	(5,692,040)	(93,770)		
Animal Care	0	0.00%	0	(22,101)	(22,101)		
Arts Commission	31	0.08%	131,176	0	131,176		
Asian Art Museum	50	0.14%	211,575	0	211,575		
Assessor/Recorder	117	0.32%	495,085	0	495,085		
Board of Supervisors	73	0.20%	308,899	0	308,899		
Building Inspection	226	0.61%	956,318	(1,222,812)	(266,494)		
Child Support Services	114	0.31%	482,391	(524,678)	(42,287)		
Children&Families Commission	13	0.04%	55,009	(44,721)	10,288		
Children, Youth & Families	33	0.09%	139,639	(105,620)	34,019		
City Attorney	303	0.82%	1,282,143	(1,355,731)	(73,588)		
City Planning	143	0.39%	605,104	(562,755)	42,349		
Civil Service Commission	8	0.02%	33,852	0	33,852		
Controller	167	0.45%	706,660	0	706,660		
Convention Facilities	0	0.00%	0	0	0		
District Attorney	225	0.61%	952,087	0	952,087		
Economic&Workforce Dev	44	0.12%	186,186	0	186,186		
Elections	39	0.11%	165,028	0	165,028		
Emergency Communications	229	0.62%	969,013	(849,417)	119,596		
Environment	67	0.18%	283,510	(232,594)	50,916		
Ethics	21	0.06%	88,861	0	88,861		
Fine Arts Museums	99	0.27%	418,918	0	418,918		
Fire	1,560	4.24%	6,601,134	(441,245)	6,159,889		
Health Service System	36	0.10%	152,334	0	152,334	Not allocated out	
Health-Health at Home	68	0.18%	287,508	(6,303)	281,205		
Health-Jail Health	153	0.41%	645,779	(14,157)	631,622		
Health-Laguna Honda Hospital	1,157	3.14%	4,897,387	(5,830,826)	(933,440)		
Health-Mental Health	523	1.42%	2,213,525	(48,527)	2,164,999		
Health-Primary Care	419	1.14%	1,773,092	(38,871)	1,734,221		
Health-Public Health	711	1.93%	3,007,895	(65,941)	2,941,953		
Health-SF General Hospital	2,641	7.17%	11,173,992	(10,509,577)	664,414		
Health-Substance Abuse	41	0.11%	175,363	(3,844)	171,518		
Human Resources	168	0.46%	710,891	(325,416)	385,475		
Human Rights Commission	41	0.11%	173,491	0	173,491		
Human Services	1,805	4.90%	7,637,851	(6,710,134)	927,717		
Juvenile Probation	238	0.65%	1,007,096	0	1,007,096		
Law Library	2	0.01%	8,463	0	8,463		
Mayor	109	0.30%	461,233	0	461,233		
Medical Examiner	0	0.00%	0	(27,541)	(27,541)		
MTA-MUNI	4,582	12.45%	19,388,717	(19,155,474)	233,243		
MTA-Parking&Traffic	0	0.00%	0	0	0		
MTA-Taxicab Commission	0	0.00%	0	0	0		
							Dept:5 HSS - GENERAL FUND COSTS

Permit Appeals	7	0.02%	29,620	0	29,620
Police	2,752	7.48%	11,645,078	(1,258,379)	10,386,699
Port	215	0.58%	909,772	(934,990)	(25,218)
Public Defender	157	0.43%	664,345	0	664,345
Public Library	728	1.98%	3,080,529	0	3,080,529
Public Works-Admin	96	0.26%	407,192	(5,468,171)	(5,060,980)
Public Works-Architecture	17	0.05%	73,239	(2,655)	70,584
Public Works-Bldg Repair	262	0.71%	1,109,226	(40,217)	1,069,009
Public Works-Construction	29	0.08%	124,821	(4,526)	120,296
Public Works-Engineering	39	0.11%	165,864	(6,014)	159,851
Public Works-Street Env	354	0.96%	1,498,338	(54,325)	1,444,013
Public Works-Street Sewer	109	0.30%	459,595	(16,663)	442,932
Public Works-Street Use & Map	117	0.32%	494,112	(17,915)	476,197
Public Works-Urban Forest	153	0.42%	648,084	(23,497)	624,586
PUC	768	2.09%	3,249,789	(2,852,071)	397,718
PUC-Clean Water	398	1.08%	1,684,136	(1,862,117)	(177,981)
PUC-Hetch Hetchy	234	0.64%	990,170	(950,328)	39,842
PUC-Water	575	1.56%	2,433,110	(2,945,062)	(511,952)
Recreation&Park	831	2.26%	3,516,374	(1,003,784)	2,512,590
Rent Arbitration Bd	31	0.08%	131,176	(125,533)	5,643
Retirement Commission	82	0.22%	346,983	(315,278)	31,705
SF Community College District	2,036	5.53%	8,615,327	(5,478,253)	3,137,074
SF Redevelopment Agency	4	0.01%	16,926	0	16,926
SF Unified School District	6,421	17.45%	27,170,439	(29,743,829)	(2,573,390)
Sheriff	1,069	2.90%	4,523,470	\$0	4,523,470
Status of Women	9	0.02%	38,083	0	38,083
Technology	250	0.68%	1,057,874	(1,151,178)	(93,304)
Treasurer/Tax Collector	207	0.56%	875,920	0	875,920
Trial Courts	566	1.54%	2,395,027	0	2,395,027
War Memorial	97	0.26%	410,455	(135,099)	275,356
<b>Subtotal</b>	<b>36,804</b>	<b>100.00%</b>	<b>155,735,995</b>	<b>(108,895,792)</b>	<b>46,840,204</b>
Net out amounts allocated to Health Service System, not allocated out					(152,334)
<b>Total allocated to Departments</b>					<b>46,687,870</b>

**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 b 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

Dept6 ADMINISTRATIVE SERVICES

## A. DEPARTMENT COSTS

	Amount	Division Mgmt	General Govt/Nonallocable
<i>Salary % Split</i>		100.00%	.00%
<b>Salaries + Benefits</b>	8,008,064	8,008,064	0
<b>Other Expenditures</b>			
Membership Fees	186,129	0	186,129
Capital Outlay	21,007	0	21,007
Other net expenditures	1,043,520	1,043,520	0
<b>Subtotal</b>	<b>9,258,720</b>	<b>9,051,584</b>	<b>207,136</b>
Net out external work orders recoveries to ADM administration	(5,417,979)	(5,417,979)	0
<b>Total Net of Work Order Recovery</b>	<b>3,840,741</b>	<b>3,633,605</b>	<b>207,136</b>

## B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming	Division Mgmt	General Govt
1 Building Depreciation	901,474	901,474	0
2 Equipment Depreciation	125,445	125,445	0
3 Board of Supervisors	78,624	78,624	0
4 Controller	345,382	345,382	0
5 Health Service System	1,438,251	1,438,251	0
7 City Attorney	(131,329)	(131,329)	0
8 Civil Service	13,650	13,650	0
9 Human Resources	(30,620)	(30,620)	0
10 Mayor's Budget Office	29,514	29,514	0
11 Admin Services - Risk Management	(0)	(0)	0
12 Human Resources - Workers' Comp	(497)	(497)	0
<b>Total</b>	<b>2,769,893</b>	<b>2,769,893</b>	<b>0</b>
<b>Total Base and Incoming Costs:</b>		<b>6,403,498</b>	<b>207,136</b>

## 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%	281,492	0	281,492	n/a
ADM-Central Shops	25,581,701	28.24%	1,808,590	0	1,808,590	n/a
ADM-Purchasing,Capital Planning & Labor	6,789,177	7.50%	479,985	0	479,985	\$7,269,162
ADM-Real Estate	5,579,618	6.16%	394,471	0	394,471	n/a
Convention Facilities	9,830,590	10.85%	695,009	0	695,009	n/a
Medical Examiner	5,758,742	6.36%	407,135	0	407,135	n/a
ADM-All Other Divisions	33,053,207	36.49%	2,336,815	(172,300)	2,164,515	n/a
<b>Total</b>	<b>90,574,612</b>	<b>100.00%</b>	<b>6,403,498</b>	<b>(172,300)</b>	<b>6,231,198</b>	<b>7,269,162</b>

## ADMINISTRATIVE SERVICES Departmental Allocations

Dept6 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%	4,913	0	0	4,913	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	0	1,808,590	1,808,590	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	(1,262)	394,471	393,209	
Administrative Services	227,017,219	3.19%	231,759	(7,563)	2,164,515	2,388,712	Not allocated out
Adult Probation	12,213,144	0.17%	12,468	(1,356)	0	11,112	
Airport	614,913,016	8.64%	627,758	(325,264)	0	302,494	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	0	281,492	281,492	
Arts Commission	10,733,464	0.15%	10,958	(1,365)	0	9,593	
Asian Art Museum	7,558,860	0.11%	7,717	0	0	7,717	
Assessor/Recorder	15,137,181	0.21%	15,453	(1,138)	0	14,315	
Board of Supervisors	11,050,015	0.16%	11,281	(1,544)	0	9,737	
Building Inspection	49,396,812	0.69%	50,429	(5,360)	0	45,069	
Child Support Services	14,390,590	0.20%	14,691	(631)	0	14,061	
Children&Families Commission	25,200,175	0.35%	25,727	(8)	0	25,718	
Children, Youth & Families	125,844,166	1.77%	128,473	(3,929)	0	124,544	
City Attorney	64,814,702	0.91%	66,169	(766)	0	65,403	
City Planning	25,712,250	0.36%	26,249	(3,678)	0	22,572	
Civil Service Commission	788,584	0.01%	805	0	0	805	
Controller	29,418,687	0.41%	30,033	(4,483)	0	25,550	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	0	695,009	695,009	
District Attorney	40,673,439	0.57%	41,523	(2,404)	0	39,119	
Economic&Workforce Dev	17,646,952	0.25%	18,016	(963)	0	17,052	
Elections	11,096,829	0.16%	11,329	(1,073)	0	10,255	
Emergency Communications	60,206,132	0.85%	61,464	(7,291)	0	54,173	
Environment	11,546,276	0.16%	11,787	(91,315)	0	(79,528)	
Ethics	4,031,106	0.06%	4,115	(23)	0	4,093	
Fine Arts Museums	15,371,462	0.22%	15,693	0	0	15,693	
Fire	277,713,069	3.90%	283,514	(2,432)	0	281,082	
Health Service System	5,658,191	0.08%	5,776	(26)	0	5,750	
Health-Health at Home	8,380,655	0.12%	8,556	0	0	8,556	
Health-Jail Health	28,299,062	0.40%	28,890	0	0	28,890	
Health-Laguna Honda Hospital	332,557,185	4.67%	339,504	(367)	0	339,137	
Health-Mental Health	247,928,346	3.48%	253,107	(8,829)	0	244,278	
Health-Primary Care	60,125,094	0.84%	61,381	0	0	61,381	
Health-Public Health	221,397,848	3.11%	226,023	(27,484)	0	198,539	
Health-SF General Hospital	594,677,926	8.35%	607,100	(226,157)	0	380,943	
Health-Substance Abuse	71,451,547	1.00%	72,944	0	0	72,944	
Human Resources	89,000,331	1.25%	90,860	(10,377)	0	80,483	
Human Rights Commission	6,142,082	0.09%	6,270	(3,282)	0	2,988	

## Dept6 ADMINISTRATIVE SERVICES

Human Services	682,217,909	9.58%	696,469	(36,036)	0	660,433
Juvenile Probation	38,038,508	0.53%	38,833	(981)	0	37,852
Law Library	597,706	0.01%	610	0	0	610
Mayor	14,829,247	0.21%	15,139	(38)	0	15,101
Medical Examiner	-	0.00%	0	0	407,135	407,135
MTA-MUNI	842,576,002	11.83%	860,177	(439,526)	0	420,651
MTA-Parking&Traffic	-	0.00%	0	(3,650)	0	(3,650)
MTA-Taxicab Commission	2,131,115	0.03%	2,176	(74)	0	2,101
Permit Appeals	823,623	0.01%	841	(109)	0	732
Police	433,203,475	6.08%	442,253	(30,926)	0	411,326
Port	67,442,010	0.95%	68,851	(100,691)	0	(31,840)
Public Defender	23,259,711	0.33%	23,746	(946)	0	22,800
Public Library	84,350,840	1.18%	86,113	(16,077)	0	70,036
Public Works-Admin	25,748,376	0.36%	26,286	(141,542)	0	(115,255)
Public Works-Architecture	8,151,120	0.11%	8,321	(133,276)	0	(124,955)
Public Works-Bldg Repair	35,713,496	0.50%	36,460	(532)	0	35,928
Public Works-Construction	6,295,582	0.09%	6,427	(85,315)	0	(78,887)
Public Works-Engineering	26,858,420	0.38%	27,419	(89,340)	0	(61,921)
Public Works-Street Env	48,534,527	0.68%	49,548	(212)	0	49,337
Public Works-Street Sewer	22,631,178	0.32%	23,104	(237)	0	22,867
Public Works-Street Use & Map	18,094,822	0.25%	18,473	0	0	18,473
Public Works-Urban Forest	21,483,801	0.30%	21,933	0	0	21,933
PUC	851,178,049	11.95%	868,959	(834,720)	0	34,238
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%	164,376	(7,014)	0	157,362
Rent Arbitration Bd	5,261,135	0.07%	5,371	(1,280)	0	4,091
Retirement Commission	17,917,074	0.25%	18,291	(7,164)	0	11,128
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%	81	0	0	81
Sheriff	166,342,157	2.34%	169,817	(1,631)	0	168,186
Status of Women	3,692,387	0.05%	3,770	(40)	0	3,730
Technology	93,015,593	1.31%	94,959	(183,810)	0	(88,852)
Treasurer/Tax Collector	25,647,312	0.36%	26,183	(1,938)	0	24,245
Trial Courts	37,373,903	0.52%	38,155	(4)	0	38,151
War Memorial	13,013,584	0.18%	13,285	(155)	0	13,130
<b>Subtotal</b>		<b>100.00%</b>	<b>7,269,162</b>	<b>(2,940,248)</b>	<b>5,751,213</b>	<b>10,080,127</b>
Net out amounts not allocated out						<b>(2,388,712)</b>
<b>Total allocated to Departments</b>						<b>7,691,415</b>

## 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.

## A. DEPARTMENT COSTS

	Amount	General Admin	Allocable Legal Services	General Government/Nonallocable
<i>Salary % Split</i>		<i>21.98%</i>	<i>70.86%</i>	<i>7.16%</i>
Salaries + Benefits	\$49,100,943	\$10,793,902	\$34,790,909	\$3,516,132
<b>Other Expenditures</b>				
Nonpersonal Services	10,410,223	2,288,488	7,376,256	745,479
Materials and Supplies	158,229	34,784	112,115	11,331
Capital Outlay	0	0	0	0
Services of Other Departments	988,364	217,273	700,314	70,777
Costs charged directly to external organizations	2,495,708	548,634	1,768,356	178,718
<b>Subtotal Other Expenditures</b>	<b>14,052,524</b>	<b>3,089,178</b>	<b>9,957,041</b>	<b>1,006,305</b>
<b>Adjustments</b>				
Capital Outlay	0	0	0	0
Non-generic direct charges	(9,350,388)	0	(8,999,510)	(350,878)
<b>Subtotal Adjustments</b>	<b>(9,350,388)</b>	<b>0</b>	<b>(8,999,510)</b>	<b>(350,878)</b>
<b>DEPARTMENT Cost Total</b>	<b>53,803,079</b>	<b>13,883,081</b>	<b>35,748,440</b>	<b>4,171,559</b>
<b>General Admin Distribution</b>	0	(13,883,081)	12,432,327	1,450,754
<b>Grand Total</b>	<b>\$53,803,079</b>	<b>\$0</b>	<b>\$48,180,766</b>	<b>\$5,622,313</b>

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

Dept:7 CITY ATTORNEY

Schedule	Incoming	Allocable Legal Services	General Government/N onallocable
1 Building Depreciation	\$843,121	\$755,017	\$88,104
2 Equipment Depreciation	11,789	10,557	1,232
3 Board of Supervisors	25,090	22,469	2,622
4 Controller	122,709	109,886	12,823
5 Health Service System	(73,588)	(65,898)	(7,690)
6 Administrative Services	65,403	58,568	6,834
8 Civil Service Commission	8,031	7,192	839
9 Human Resources	132,582	118,728	13,855
10 Mayor's Budget Office	8,427	7,546	881
12 Human Resources - Workers' Comp	(183)	(164)	(19)
<b>Total Incoming</b>	<b>\$1,143,381</b>	<b>\$1,023,900</b>	<b>\$119,481</b>
<b>C. TOTAL ALLOCATED</b>	<b>\$54,946,460</b>	<b>\$49,204,666</b>	<b>\$5,741,794</b>

## CITY ATTORNEY Departmental Allocations

Dept:7 CITY ATTORNEY

	Allocation base (total costs net of direct	Allocation %	Allocated costs (excluding direct charges)	Net out billed amt above direct charges	Net Allocation
Academy of Sciences	321	0.00%	244	0	244
Administrative Services	617,736	0.95%	468,932	(600,261)	(131,329)
ADM-Real Estate	228,518	0.35%	173,471	0	173,471
Adult Probation	49,105	0.08%	37,276	0	37,276
Airport	3,022,983	4.66%	2,294,790	(2,779,207)	(484,417)
Animal Care	45,406	0.07%	34,469	0	34,469
Arts Commission	66,439	0.10%	50,434	0	50,434
Asian Art Museum	76,349	0.12%	57,957	0	57,957
Assessor/Recorder	616,677	0.95%	468,128	(444,564)	23,564
Board of Supervisors	0	0.00%	0	0	0
Building Inspection	2,142,776	3.31%	1,626,612	(2,143,180)	(516,568)
Child Support Services	34,873	0.05%	26,473	(34,873)	(8,401)
Children&Families Commission	29,456	0.05%	22,360	(57,290)	(34,930)
Children, Youth & Families	57,204	0.09%	43,424	(29,370)	14,054
City Attorney	0	0.00%	0	0	0
City Planning	1,204,016	1.86%	913,986	(1,176,245)	(262,259)
Civil Service Commission	119,961	0.19%	91,064	0	91,064
Controller	269,224	0.42%	204,372	0	204,372
Convention Facilities	44,989	0.07%	34,151	(44,989)	(10,837)
District Attorney	160,412	0.25%	121,771	0	121,771
Economic&Workforce Dev	531,990	0.82%	403,841	(130,119)	273,722
Elections	160,735	0.25%	122,016	568	122,584
Emergency Communications	65,571	0.10%	49,776	(64,672)	(14,896)
Environment	274,225	0.42%	208,168	(87,330)	120,838
Ethics	270,614	0.42%	205,427	0	205,427
Fine Arts Museums	500,740	0.77%	380,119	0	380,119
Fire	984,682	1.52%	747,486	0	747,486
Health Service System	104,472	0.16%	79,306	(104,283)	(24,976)
Health-Health at Home	9,331	0.01%	7,083	(5,919)	1,164
Health-Jail Health	90,603	0.14%	68,778	(55,224)	13,554
Health-Laguna Honda Hospital	1,509,059	2.33%	1,145,548	(1,221,687)	(76,139)
Health-Mental Health	318,146	0.49%	241,509	(206,967)	34,543
Health-Primary Care	57,957	0.09%	43,996	(36,764)	7,231
Health-Public Health	593,900	0.92%	450,838	(386,003)	64,835
Health-SF General Hospital	1,676,248	2.59%	1,272,464	(1,346,306)	(73,841)
Health-Substance Abuse	5,783	0.01%	4,390	(3,668)	722
Human Resources	640,338	0.99%	486,089	(557,942)	(71,852)
Human Rights Commission	134,058	0.21%	101,765	0	101,765
Human Services	4,705,447	7.26%	3,571,972	(4,644,904)	(1,072,932)

Juvenile Probation	332,255	0.51%	252,220	(93,265)	158,955	Dept:7 CITY ATTORNEY
Law Library	2,826	0.00%	2,145	0	2,145	
Mayor	3,328,889	5.14%	2,527,007	(323,117)	2,203,891	
Medical Examiner	67,498	0.10%	51,239	0	51,239	
MTA-MUNI	9,787,533	15.10%	7,429,857	(9,830,408)	(2,400,552)	
MTA-Parking&Traffic	1,421,008	2.19%	1,078,707	(1,421,008)	(342,300)	
MTA-Taxicab Commission	292,904	0.45%	222,347	(302,759)	(80,412)	
Non-CCSF	346,070	0.53%	262,706	(241,626)	21,081	
Permit Appeals	285,960	0.44%	217,076	(169,763)	47,313	
Police	6,370,597	9.83%	4,836,012	(200,311)	4,635,700	
Port	2,411,196	3.72%	1,830,374	(2,160,199)	(329,825)	
Public Defender	21,014	0.03%	15,952	0	15,952	
Public Library	219,844	0.34%	166,886	0	166,886	
Public Works-Admin	615,696	0.95%	467,383	(223,226)	244,157	
Public Works-Architecture	41,780	0.06%	31,716	(339,105)	(307,389)	
Public Works-Bldg Repair	7,950	0.01%	6,035	0	6,035	
Public Works-Construction	858,517	1.32%	651,713	0	651,713	
Public Works-Engineering	74,979	0.12%	56,917	0	56,917	
Public Works-Street Env	115,411	0.18%	87,610	0	87,610	
Public Works-Street Sewer	695,637	1.07%	528,068	0	528,068	
Public Works-Street Use & Map	38,220	0.06%	29,014	0	29,014	
Public Works-Urban Forest	4,887	0.01%	3,710	0	3,710	
PUC	3,388,515	5.23%	2,572,270	(5,463,162)	(2,890,892)	
PUC-Clean Water	506,598	0.78%	384,566	(476,592)	(92,026)	
PUC-Hetch Hetchy	1,766,237	2.72%	1,340,776	(1,863,892)	(523,116)	
PUC-Water	4,155,160	6.41%	3,154,242	(2,085,220)	1,069,022	
Recreation&Park	1,238,538	1.91%	940,192	(1,238,481)	(298,289)	
Rent Arbitration Bd	107,313	0.17%	81,462	(107,312)	(25,850)	
Retirement Commission	1,585,343	2.45%	1,203,456	(1,585,343)	(381,886)	
SF Community College District	72,408	0.11%	54,966	(49,697)	5,269	
SF Redevelopment Agency	54,972	0.08%	41,730	(265,130)	(223,400)	
SF Unified School District	492,631	0.76%	373,963	(467,994)	(94,031)	
Sheriff	1,230,747	1.90%	934,277	0	934,277	
Status of Women	7,453	0.01%	5,657	0	5,657	
Technology	383,918	0.59%	291,438	(620,569)	(329,131)	
Treasure Island Development Authority	426,493	0.66%	323,757	0	323,757	
Treasurer/Tax Collector	404,484	0.62%	307,050	0	307,050	
Trial Courts	146,400	0.23%	111,134	(126,943)	(15,809)	
War Memorial	90,300	0.14%	68,548	(86,113)	(17,565)	
<b>Total allocated to Departments</b>	<b>64,818,516</b>	<b>100.00%</b>	<b>49,204,666</b>	<b>(45,902,432)</b>	<b>3,302,235</b>	

**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
<b>Salaries and Benefits</b>	<b>\$678,725</b>
Other Expenses	145,012
<b>Department Cost Total</b>	<b>823,737</b>
<b>Adjustments</b>	
Capital Outlay	(28,876)
<b>Total Allocated before Incoming Costs</b>	<b>794,861</b>

**B. INCOMING COSTS - (Default Spread Salary%)**

Department	First Incoming
3 Board of Supervisors	352
4 Controller	1,850
5 Health Service System	33,852
6 Administrative Services	805
7 City Attorney	91,064
9 Human Resources	(29,475)
10 Mayor's Budget Office	103
12 Human Resources - Workers' Comp	(0)
<b>Total Incoming</b>	<b>98,551</b>
<b>C. TOTAL ALLOCATED</b>	<b>893,412</b>

## CIVIL SERVICE 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%	13,650	0	13,650	
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%	2,491	0	2,491	
Airport	1,337	3.97%	35,436	0	35,436	
Animal Care	0	0.00%	0	0	0	
Arts Commission	30	0.09%	795	0	795	
Asian Art Museum	53	0.16%	1,405	0	1,405	
Assessor/Recorder	118	0.35%	3,128	0	3,128	
Board of Supervisors	65	0.19%	1,723	0	1,723	
Building Inspection	254	0.75%	6,732	0	6,732	
Child Support Services	114	0.34%	3,022	0	3,022	
Children&Families Commission	14	0.04%	371	0	371	
Children, Youth & Families	38	0.11%	1,007	0	1,007	
City Attorney	303	0.90%	8,031	0	8,031	
City Planning	146	0.43%	3,870	0	3,870	
Civil Service Commission	6	0.02%	159	0	159	Not allocated out
Controller	168	0.50%	4,453	0	4,453	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	241	0.71%	6,388	0	6,388	
Economic&Workforce Dev	48	0.14%	1,272	0	1,272	
Elections	80	0.24%	2,120	0	2,120	
Emergency Communications	230	0.68%	6,096	0	6,096	
Environment	66	0.20%	1,749	0	1,749	
Ethics	19	0.06%	504	0	504	
Fine Arts Museums	121	0.36%	3,207	\$0	3,207	
Fire	1,824	5.41%	48,344	0	48,344	
Health Service System	34	0.10%	901	0	901	
Health-Health at Home	71	0.21%	1,882	0	1,882	
Health-Jail Health	160	0.47%	4,241	0	4,241	
Health-Laguna Honda Hospital	1,217	3.61%	32,256	0	32,256	
Health-Mental Health	550	1.63%	14,577	0	14,577	
Health-Primary Care	441	1.31%	11,688	0	11,688	
Health-Public Health	747	2.22%	19,799	0	19,799	
Health-SF General Hospital	2,777	8.24%	73,603	0	73,603	
Health-Substance Abuse	44	0.13%	1,166	0	1,166	

Human Resources	176	0.52%	4,665	0	4,665	<b>Dept:8 CIVIL SERVICE COMMISSION</b>
Human Rights Commission	38	0.11%	1,007	0	1,007	
Human Services	1,824	5.41%	48,344	0	48,344	
Juvenile Probation	253	0.75%	6,706	0	6,706	
Law Library	2	0.01%	53	0	53	
Mayor	111	0.33%	2,942	0	2,942	
Medical Examiner	0	0.00%	0	0	0	
MTA-MUNI	3,894	11.55%	103,208	(115,000)	(11,792)	
MTA-Parking&Traffic	610	1.81%	16,168	0	16,168	
MTA-Taxicab Commission	6	0.02%	159	0	159	
Permit Appeals	5	0.01%	133	0	133	
Police	2,776	8.24%	73,576	0	73,576	
Port	219	0.65%	5,804	0	5,804	
Public Defender	156	0.46%	4,135	0	4,135	
Public Library	654	1.94%	17,334	0	17,334	
Public Works-Admin	100	0.30%	2,650	0	2,650	
Public Works-Architecture	18	0.05%	477	0	477	
Public Works-Bldg Repair	274	0.81%	7,262	0	7,262	
Public Works-Construction	31	0.09%	822	0	822	
Public Works-Engineering	41	0.12%	1,087	0	1,087	
Public Works-Street Env	369	1.09%	9,780	0	9,780	
Public Works-Street Sewer	113	0.34%	2,995	0	2,995	
Public Works-Street Use & Map	122	0.36%	3,234	0	3,234	
Public Works-Urban Forest	160	0.47%	4,241	0	4,241	
PUC	661	1.96%	17,519	(150,000)	(132,481)	
PUC-Clean Water	444	1.32%	11,768	0	11,768	
PUC-Hetch Hetchy	252	0.75%	6,679	0	6,679	
PUC-Water	642	1.90%	17,016	0	17,016	
Recreation&Park	906	2.69%	24,013	0	24,013	
Rent Arbitration Bd	28	0.08%	742	0	742	
Retirement Commission	81	0.24%	2,147	0	2,147	
SF Community College District	1,075	3.19%	28,492	0	28,492	
SF Unified School District	3,516	10.43%	93,190	0	93,190	
Sheriff	1,031	3.06%	27,326	0	27,326	
Status of Women	6	0.02%	159	0	159	
Technology	276	0.82%	7,315	0	7,315	
Treasurer/Tax Collector	204	0.61%	5,407	0	5,407	
Trial Courts	597	1.77%	15,823	0	15,823	
War Memorial	99	0.29%	2,624	0	2,624	
<b>Subtotal</b>	<b>33,708</b>	<b>100.00%</b>	<b>893,412</b>	<b>(265,000)</b>	<b>628,412</b>	
Net out amounts not allocated out					(159)	
<b>Total allocated to Departments</b>					<b>628,253</b>	

## 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
<b>Department Cost Total</b>	<b>14,152,879</b>
<b>Adjustments</b>	
Capital Outlay (nonallocable)	(21,324)
<b>Net allocated charges</b>	<b>14,131,555</b>

## B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	-
2 Equipment Depreciation	46,731
3 Board of Supervisors	29,576
4 Controller	131,402
5 Health Service System	385,475
6 Administrative Services	80,483
7 City Attorney	(71,852)
9 Civil Service Commission	4,665
10 Mayor's Budget Office	11,571
12 Human Resources - Workers' Comp	(130)
<b>Total Incoming</b>	<b>617,920</b>
<b>C. TOTAL ALLOCATED</b>	<b>14,749,475</b>

## 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%	5,688	0	5,688	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	515	1.53%	225,346	(255,966)	(30,620)	
ADM-Real Estate	0	0.00%	0	0	0	
Adult Probation	94	0.28%	41,131	(167,453)	(126,322)	
Airport	1,337	3.97%	585,026	(182,543)	402,483	
Animal Care	0	0.00%	0	0	0	
Arts Commission	30	0.09%	13,127	(61,503)	(48,376)	
Asian Art Museum	53	0.16%	23,191	0	23,191	
Assessor/Recorder	118	0.35%	51,633	(200,875)	(149,242)	
Board of Supervisors	65	0.19%	28,442	\$(7,369)	\$21,073	
Building Inspection	254	0.75%	111,142	(595,360)	(484,218)	
Child Support Services	114	0.34%	49,883	(36,611)	13,272	
Children&Families Commission	14	0.04%	6,126	(675)	5,451	
Children, Youth & Families	38	0.11%	16,628	(63,033)	(46,405)	
City Attorney	303	0.90%	132,582	0	132,582	
City Planning	146	0.43%	63,885	(375,381)	(311,496)	
Civil Service Commission	6	0.02%	2,625	(32,100)	(29,475)	
Controller	168	0.50%	73,511	(72,375)	1,136	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	241	0.71%	105,453	0	105,453	
Economic&Workforce Dev	48	0.14%	21,003	(8,928)	12,075	
Elections	80	0.24%	35,005	0	35,005	
Emergency Communications	230	0.68%	100,640	(59,279)	41,361	
Environment	66	0.20%	28,879	(86,745)	(57,866)	
Ethics	19	0.06%	8,314	(8,813)	(499)	
Fine Arts Museums	121	0.36%	52,945	\$0	52,945	
Fire	1,824	5.41%	798,120	(157,430)	640,691	
Health Service System	34	0.10%	14,877	(286,016)	(271,139)	
Health-Health at Home	71	0.21%	31,067	0	31,067	
Health-Jail Health	160	0.47%	70,011	0	70,011	
Health-Laguna Honda Hospital	1,217	3.61%	532,518	(2,283)	530,235	
Health-Mental Health	550	1.63%	240,661	(881)	239,780	
Health-Primary Care	441	1.31%	192,967	0	192,967	
Health-Public Health	747	2.22%	326,862	(13,644)	313,218	
Health-SF General Hospital	2,777	8.24%	1,215,121	(5,100)	1,210,021	
Health-Substance Abuse	44	0.13%	19,253	0	19,253	
Human Resources	176	0.52%	77,012	(50,000)	27,012	Not allocated out

Human Rights Commission	38	0.11%	16,628	(2,925)	13,703	<b>Dept:9 HUMAN RESOURCES</b>
Human Services	1,824	5.41%	798,120	(494,884)	303,237	
Juvenile Probation	253	0.75%	110,704	(12,667)	98,037	
Law Library	2	0.01%	875	0	875	
Mayor	111	0.33%	48,570	(675)	47,895	
Medical Examiner	0	0.00%	0	(1,125)	(1,125)	
MTA-MUNI	3,894	11.55%	1,703,882	(612,923)	1,090,959	
MTA-Parking&Traffic	610	1.81%	266,915	(64,419)	202,497	
MTA-Taxicab Commission	6	0.02%	2,625	(2,025)	600	
Permit Appeals	5	0.01%	2,188	0	2,188	
Police	2,776	8.24%	1,214,683	(2,025)	1,212,658	
Port	219	0.65%	95,827	(83,118)	12,709	
Public Defender	156	0.46%	68,260	(3,563)	64,698	
Public Library	654	1.94%	286,168	(305,178)	(19,010)	
Public Works-Admin	100	0.30%	43,757	(59,369)	(15,612)	
Public Works-Architecture	18	0.05%	7,876	0	7,876	
Public Works-Bldg Repair	274	0.81%	119,893	(632)	119,261	
Public Works-Construction	31	0.09%	13,565	0	13,565	
Public Works-Engineering	41	0.12%	17,940	0	17,940	
Public Works-Street Env	369	1.09%	161,462	(13,888)	147,574	
Public Works-Street Sewer	113	0.34%	49,445	(3,156)	46,289	
Public Works-Street Use & Map	122	0.36%	53,383	0	53,383	
Public Works-Urban Forest	160	0.47%	70,011	(3,998)	66,013	
PUC	661	1.96%	289,231	(716,776)	(427,545)	
PUC-Clean Water	444	1.32%	194,279	(36,050)	158,229	
PUC-Hetch Hetchy	252	0.75%	110,267	(20,068)	90,199	
PUC-Water	642	1.90%	280,917	(32,481)	248,436	
Recreation&Park	906	2.69%	396,435	(228,553)	167,882	
Rent Arbitration Bd	28	0.08%	12,252	(52,839)	(40,587)	
Retirement Commission	81	0.24%	35,443	(23,182)	12,261	
SF Community College District	1,075	3.19%	470,383	0	470,383	
SF Unified School District	3,516	10.43%	1,538,482	0	1,538,482	
Sheriff	1,031	3.06%	451,131	(4,536)	446,595	
Status of Women	6	0.02%	2,625	(8,567)	(5,942)	
Technology	276	0.82%	120,768	(3,280)	117,488	
Treasurer/Tax Collector	204	0.61%	89,263	(4,800)	84,463	
Trial Courts	597	1.77%	261,227	0	261,227	
War Memorial	99	0.29%	43,319	(28,221)	15,098	
<b>Subtotal</b>	<b>33,708</b>	<b>100.00%</b>	<b>14,749,475</b>	<b>(5,556,283)</b>	<b>9,193,192</b>	
Net out amounts not allocated out					(27,012)	
<b>Total allocated to Departments</b>					<b>9,166,181</b>	

## CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA

## SCHEDULE 10– MAYOR'S BUDGET OFFICE

The Finance and Legislative Affairs division of the Mayor's Office has two major functions: Budget & Legislative activities. Included in this Plan is the allocation of Budget expenditures; all other expenditures are general government in nature. The Budget section prepares the Mayor's budget, oversees spending in all City departments and is involved in a wide range of issues ranging from capital expenditures to debt management. The basis of allocating costs are the respective budgets for each department for Fiscal Year 2008-09.

## A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$852,767
Supply and Services Cost	
Nonpersonal Services	14,746
Materials and Supplies	1,564
Services of Other Departments	42,714
<b>DEPARTMENT Cost Total</b>	<b>911,791</b>
Adjustments	0
<b>Total</b>	<b>911,791</b>

## B. INCOMING COSTS

Department	Incoming
1 Building Depreciation	45,119
<b>Total Incoming</b>	<b>45,119</b>
<b>C. TOTAL ALLOCATED</b>	<b>956,910</b>

## MAYOR'S BUDGET OFFICE Departmental Allocations

Dept:10 MAYOR'S BUDGET OFFICE

	DEPARTMENT BUDGET	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	4,812,450	0.07%	626	0	626
Administrative Services	227,017,219	3.08%	29,514	0	29,514
Adult Probation	12,213,144	0.17%	1,588	0	1,588
Airport	614,913,016	8.35%	79,943	0	79,943
Arts Commission	10,733,464	0.15%	1,395	0	1,395
Asian Art Museum	7,558,860	0.10%	983	0	983
Assessor/Recorder	15,137,181	0.21%	1,968	0	1,968
Board of Supervisors	11,050,015	0.15%	1,437	0	1,437
Building Inspection	49,396,812	0.67%	6,422	0	6,422
Child Support Services	14,390,590	0.20%	1,871	0	1,871
Children&Families Commission	25,200,175	0.34%	3,276	0	3,276
Children, Youth & Families	125,844,166	1.71%	16,361	0	16,361
City Attorney	64,814,702	0.88%	8,426	0	8,426
City Planning	25,712,250	0.35%	3,343	0	3,343
Civil Service Commission	788,584	0.01%	103	0	103
Controller	29,418,687	0.40%	3,825	0	3,825
District Attorney	40,673,439	0.55%	5,288	0	5,288
Economic&Workforce Dev	17,646,952	0.24%	2,294	0	2,294
Elections	11,096,829	0.15%	1,443	0	1,443
Emergency Communications	60,206,132	0.82%	7,827	0	7,827
Environment	11,546,276	0.16%	1,501	0	1,501
Ethics	4,031,106	0.05%	524	0	524
Fine Arts Museums	15,371,462	0.21%	1,998	0	1,998
Fire	277,713,069	3.77%	36,105	0	36,105
General City Responsibility	239,909,549	3.26%	31,190	0	31,190 Not allocated out
Health Service System	5,658,191	0.08%	736	0	736
Health-Health at Home	8,380,655	0.11%	1,090	0	1,090
Health-Jail Health	28,299,062	0.38%	3,679	0	3,679
Health-Laguna Honda Hospital	332,557,185	4.52%	43,235	0	43,235
Health-Mental Health	247,928,346	3.37%	32,233	0	32,233
Health-Primary Care	60,125,094	0.82%	7,817	0	7,817
Health-Public Health	221,397,848	3.01%	28,783	0	28,783
Health-SF General Hospital	594,677,926	8.08%	77,313	0	77,313
Health-Substance Abuse	71,451,547	0.97%	9,289	0	9,289

Human Resources	89,000,331	1.21%	11,571	0	11,571	Dept:10 MAYOR'S BUDGET OFFICE
Human Rights Commission	6,142,082	0.08%	799	0	799	
Human Services	682,217,909	9.27%	88,694	0	88,694	
Juvenile Probation	38,038,508	0.52%	4,945	0	4,945	
Law Library	597,706	0.01%	78	0	78	
Mayor	14,829,247	0.20%	1,928	0	1,928	
MTA-MUNI	842,576,002	11.45%	109,541	0	109,541	
MTA-Taxicab Commission	2,131,115	0.03%	277	0	277	
Permit Appeals	823,623	0.01%	107	0	107	
Police	433,203,475	5.89%	56,320	\$0	56,320	
Port	67,442,010	0.92%	8,768	0	8,768	
Public Defender	23,259,711	0.32%	3,024	0	3,024	
Public Library	84,350,840	1.15%	10,966	0	10,966	
Public Works-Admin	25,748,376	0.35%	3,347	0	3,347	
Public Works-Architecture	8,151,120	0.11%	1,060	0	1,060	
Public Works-Bldg Repair	35,713,496	0.49%	4,643	0	4,643	
Public Works-Construction	6,295,582	0.09%	818	0	818	
Public Works-Engineering	26,858,420	0.36%	3,492	0	3,492	
Public Works-Street Env	48,534,527	0.66%	6,310	0	6,310	
Public Works-Street Sewer	22,631,178	0.31%	2,942	0	2,942	
Public Works-Street Use & Map	18,094,822	0.25%	2,352	0	2,352	
Public Works-Urban Forest	21,483,801	0.29%	2,793	0	2,793	
PUC	851,178,049	11.56%	110,660	0	110,660	
Recreation&Park	161,012,852	2.19%	20,933	0	20,933	
Rent Arbitration Bd	5,261,135	0.07%	684	0	684	
Retirement Commission	17,917,074	0.24%	2,329	0	2,329	
SF Unified School District	159,410	0.00%	21	0	21	
Sheriff	166,342,157	2.26%	21,626	0	21,626	
Status of Women	3,692,387	0.05%	480	0	480	
Technology	93,015,593	1.26%	12,093	0	12,093	
Treasurer/Tax Collector	25,647,312	0.35%	3,334	0	3,334	
Trial Courts	37,373,903	0.51%	4,859	0	4,859	
War Memorial	13,013,584	0.18%	1,692	0	1,692	
<b>Subtotal</b>	<b>7,360,409,320</b>	<b>100.00%</b>	<b>956,910</b>	<b>0</b>	<b>956,910</b>	
Net out amount not allocated out to Departments					(31,190)	
<b>Total allocated to Departments</b>					<b>925,720</b>	

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA**  
**SCHEDULE 11 – ADMIN SERVICES - RISK MANAGEMENT**

The Department of Administrative Services manages the Risk Management program for the City and County of San Francisco. It provides services to City Departments by assisting them in managing their risks of injury to people and property, involving employees, City property, and the public at large. Risk Management purchases insurance coverage for City departments and acts in an advisory capacity to them with respect to workers' compensation, public liability, City property, and City contracts. Risk Management is also active in bond and insurance matters to facilitate small business contracting with the City.

The basis of allocating indirect costs to City departments are Risk Management direct charges to each user department.

**A. DEPARTMENT COSTS**

	<b>Amount</b>
Salaries	\$489,040
<i>Salary % Split</i>	
Benefits	113,517
	602,557
Supply and Services Cost	
Nonpersonal Services	8,786,989
Materials and Supplies	2,199
Expenditure Recoveries	(9,391,746)
<b>DEPARTMENT Cost Total</b>	<b>(1)</b>
Adjustments	0
<b>Total</b>	<b>(1)</b>

**B. INCOMING COSTS - Not applicable**

**C. TOTAL ALLOCATED** **(1)**

**RISK MANAGEMENT Allocations****Dept:11 ADMIN SERVICES - RISK MANAGEMENT**

	<b>Work Order Recoveries</b>	<b>Allocation Percent</b>	<b>Department Allocation</b>
Administrative Services	260,307	2.77%	(0)
Airport	2,480,791	26.41%	(0)
Arts Commission	1,470	0.02%	(0)
Asian Art Museum	243,667	2.59%	(0)
Board of Supervisors	5,300	0.06%	(0)
City Planning	3,635	0.04%	(0)
Convention Facilities	453,526	4.83%	(0)
Elections	21,142	0.23%	(0)
Emergency Communications	94,092	1.00%	(0)
Environment	4,607	0.05%	(0)
Fine Arts Museums	496,404	5.29%	(0)
General City Responsibility	369,000	3.93%	(0) Not allocated out
Health Service System	2,255	0.02%	(0)
Health-Public Health	11,142	0.12%	(0)
Health-SF General Hospital	5,000	0.05%	(0)
Human Rights Commission	9,750	0.10%	(0)
Human Services	18,413	0.20%	(0)
Juvenile Probation	32,357	0.34%	(0)
Law Library	10,500	0.11%	(0)
MTA-MUNI	1,773,701	18.89%	(0)
MTA-Parking&Traffic	2,500	0.03%	(0)
Port	1,708,187	18.19%	(0)
Public Library	9,763	0.10%	(0)
PUC	125,483	1.34%	(0)
PUC-Hetch Hetchy	521,965	5.56%	(0)
PUC-Water	409,374	4.36%	(0)
Recreation&Park	40,380	0.43%	(0)
Rent Arbitration Bd	1,334	0.01%	(0)
Retirement Commission	5,268	0.06%	(0)
Sheriff	75,929	0.81%	(0)
Technology	159,538	1.70%	(0)
Treasurer/Tax Collector	10,099	0.11%	(0)
Trial Courts	24,866	0.26%	(0)
<b>Subtotal</b>	<b>9,391,745</b>	<b>100.00%</b>	<b>(1)</b>
Net out amount not allocated out to Departments			0
<b>Total allocated to Departments</b>			<b>(1)</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA**  
**SCHEDULE 12 – HUMAN RESOURCES - WORKERS' COMP**

The Workers' Compensation Division of the San Francisco Human Resources Department administers the workers' compensation program. The activities of the division include implementing the State mandate for workers' compensation benefits by providing adequate medical care and timely payments of other benefits at the lowest cost to the City. The basis of allocating Workers' Compensation costs is 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.

**A. DEPARTMENT COSTS**

	<b>Amount</b>
Salaries	\$3,438,097
<i>Salary % Split</i>	
Benefits	1,217,204
	4,655,301
Supply and Services Cost	
Nonpersonal Services	46,811,645
Materials and Supplies	35,150
Allocated Charges	1,267,090
Services of Other Departments	519,765
Other Revenues	0
Expenditure Recoveries	(53,327,744)
<b>DEPARTMENT Cost Total</b>	<b>(4,694,094)</b>
Adjustments	0
Total	(38,793)
General Admin Distribution	
<b>Grand Total</b>	<b>(38,793)</b>
<b>B. INCOMING COSTS - Not applicable</b>	
<b>C. TOTAL ALLOCATED</b>	<b>(38,793)</b>

## WORKERS' COMP Allocations

Dept:12 HR - WORKERS' COMP

	BENEFITS PAID BY DEPARTMENT	Allocation Percent	Department Allocation
Academy of Sciences	16,231	0.04%	(15)
Administrative Services	548,903	1.28%	(497)
Adult Probation	187,026	0.44%	(169)
Airport	1,604,837	3.75%	(1,453)
Animal Care	133,496	0.31%	(121)
Arts Commission	18,936	0.04%	(17)
Asian Art Museum	5,035	0.01%	(5)
Assessor/Recorder	86,845	0.20%	(79)
Board of Supervisors	3,423	0.01%	(3)
Building Inspection	237,708	0.55%	(215)
Child Support Services	158,545	0.37%	(144)
Children, Youth & Families	1,037	0.00%	(1)
City Attorney	202,182	0.47%	(183)
City Planning	19,676	0.05%	(18)
Civil Service Commission	552	0.00%	(0)
Controller	2,652	0.01%	(2)
District Attorney	177,991	0.42%	(161)
Elections	82,904	0.19%	(75)
Emergency Communications	222,041	0.52%	(201)
Environment	4,566	0.01%	(4)
Fine Arts Museums	215,943	0.50%	(196)
Fire	7,220,245	16.85%	(6,537)
Health Service System	15,665	0.04%	(14)
Health-Laguna Honda Hospital	2,173,905	5.07%	(1,968)
Health-Mental Health	300,007	0.70%	(272)
Health-Primary Care	232,450	0.54%	(210)
Health-Public Health	857,347	2.00%	(776)
Health-SF General Hospital	4,095,728	9.56%	(3,708)
Human Resources	143,631	0.34%	(130)
Human Rights Commission	1,794	0.00%	(2)
Human Services	1,369,809	3.20%	(1,240)
Juvenile Probation	739,481	1.73%	(669)
Law Library	43,726	0.10%	(40)
Mayor	26,681	0.06%	(24)
Medical Examiner	25,911	0.06%	(23)
MTA-Taxicab Commission	25,885	0.06%	(23)
Police	9,358,243	21.84%	(8,473)
Port	510,191	1.19%	(462)
Public Defender	134,813	0.31%	(122)
Public Library	619,263	1.45%	(561)
Public Works-Admin	91,264	0.21%	(83)
Public Works-Architecture	1,372	0.00%	(1)
Public Works-Bldg Repair	482,531	1.13%	(437)

Public Works-Construction	13,998	0.03%	(13)	<b>Dept:12 HR - WORKERS' COMP</b>
Public Works-Engineering	65,908	0.15%	(60)	
Public Works-Street Env	1,205,877	2.81%	(1,092)	
Public Works-Street Sewer	202,481	0.47%	(183)	
Public Works-Street Use & Map	335	0.00%	(0)	
Public Works-Urban Forest	563,469	1.32%	(510)	
PUC	180,072	0.42%	(163)	
PUC-Clean Water	552,579	1.29%	(500)	
PUC-Hetch Hetchy	300,243	0.70%	(272)	
PUC-Water	1,192,209	2.78%	(1,079)	
Recreation&Park	2,253,386	5.26%	(2,040)	
Rent Arbitration Bd	4,012	0.01%	(4)	
Retirement Commission	53,294	0.12%	(48)	
SF Community College District	993,279	2.32%	(899)	
Sheriff	2,191,903	5.12%	(1,984)	
Technology	147,181	0.34%	(133)	
Treasurer/Tax Collector	215,190	0.50%	(195)	
Trial Courts	24,771	0.06%	(22)	
War Memorial	287,595	0.67%	(260)	
<b>Subtotal</b>	<b>42,848,253</b>	<b>100.00%</b>	<b>(38,793)</b>	
Net out amount not allocated out to Departments			0	
<b>Total allocated to Departments</b>			<b>(38,793)</b>	