

# 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, 2012

**Revised 6/10/11 per State Audit**  
*Prepared by the Office of the Controller,  
Budget and Analysis Division*



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: June 28, 2011  
Filing Ref: SFO12**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2011-12** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2009-10** fiscal year and as estimated costs for the **2011-12** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2011**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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- |                             |   |
|-----------------------------|---|
| 1. Employee Fringe Benefits | 9. Administrative Services – Risk Management      |
| 2. Board of Supervisors     | 10. Human Resources – Workers' Compensation       |
| 3. Auditor-Controller       | 11. Central Shops Funds (ISF)                     |
| 4. Health Service System    | 12. Finance Corporation (ISF)                     |
| 5. Administrative Services  | 13. Reproduction Fund (ISF)                       |
| 6. City Attorney            | 14. Telecommunications and Information Fund (ISF) |
| 7. Civil Service Commission |   |
| 8. Human Resources          |   |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

**F. SPECIAL REMARKS:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN FRANCISCO**BY Ben Rosenfield

Name

Controller

Title

July 13, 2011

Date

**JOHN CHIANG****CALIFORNIA STATE CONTROLLER**BY 

George Lolas, Assistant Division Chief  
Local Government Operations  
Division of Accounting and Reporting

7-18-2011

Date

Negotiated by Zakia Shamim  
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

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**INTRODUCTION - Changes from Prior Year Plan**

- ♦ **Schedule 1 Building Depreciation:** Prior year omitted buildings where departments paid rent to Real Estate; however, upon further investigation, the rental charge at \$1.88/square foot per month does not account for building depreciation costs. Additional City/County owned buildings have now been added to this schedule for this reason.
- ♦ **Schedule 2 Equipment Depreciation:** No change to prior year methodology
- ♦ **Schedule 3 Board of Supervisors:** No change to prior year methodology
- ♦ **Schedule 4 Controller:** No change to prior year methodology
- ♦ **Schedule 5 Health Service System:** No change to prior year methodology
- ♦ **Schedule 6 Administrative Services:** Does not allocate any Capital Planning related expenses
- ♦ **Schedule 7 City Attorney:** No change to prior year methodology
- ♦ **Schedule 8 Civil Service Commission:** No change to prior year methodology
- ♦ **Schedule 9 Human Resources:** No change to prior year methodology
- ♦ **Schedule 10 Mayor - Budget Office:** No change to prior year methodology
- ♦ **Schedule 11 Admin Services - Risk Management:** No change to prior year methodology
- ♦ **Schedule 12 Human Resources - Workers' Comp:** 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	-	-	15,668	72,836	-	-	18,117	-	809,783	81,954
2 Equipment Depreciation	-	-	-	12,064	-	-	-	10,993	32,514	-
3 Board of Supervisors	1,128	-	-	4,217	176,214	-	2,700	2,425	5,356	11,955
4 Controller	7,237	-	-	23,661	1,491,880	-	69,379	13,770	33,463	78,871
5 Health Service System	50,995	-	-	426,502	(190,977)	-	113,474	199,621	513,426	(279,348)
6 Administrative Services	4,217	1,990,159	529,829	11,547	418,633	346,180	8,696	7,319	15,435	28,105
7 City Attorney	318	-	129,906	57,459	(196,694)	24,525	41,863	67,275	(84,561)	(523,035)
8 Civil Service Commission	308	-	-	2,285	33,458	-	770	1,258	3,030	5,136
9 Human Resources	6,034	-	-	21,315	518,446	(225)	(45,071)	24,638	(153,377)	(476,904)
10 Mayor's Budget Office	752	-	-	2,221	125,134	-	1,783	1,306	2,754	6,996
11 Admin Svcs - Risk Management	-	-	(2,345)	-	(36,503)	-	(18)	(3,041)	-	-
12 Human Resources - Workers' Comp	(1)	-	(140)	(78)	(561)	(18)	(4)	(3)	(17)	(25)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>70,989</b>	<b>1,990,159</b>	<b>672,919</b>	<b>634,030</b>	<b>2,339,029</b>	<b>370,462</b>	<b>211,690</b>	<b>325,561</b>	<b>1,177,806</b>	<b>(1,066,295)</b>
Prior Allocation in FY 2009-10 Plan	66,350	1,261,505	320,403	540,725	1,372,158	752,888	132,114	191,742	2,023,112	(900,657)
Adjustment for Difference to Prior Plan	4,639	728,654	352,516	93,305	966,871	(382,426)	79,576	133,819	(845,306)	(165,638)
<b>TOTAL ALLOCATION IN FY 2011-12 PLAN</b>	<b>75,627</b>	<b>2,718,812</b>	<b>1,025,434</b>	<b>727,334</b>	<b>3,305,901</b>	<b>(11,963)</b>	<b>291,266</b>	<b>459,381</b>	<b>332,501</b>	<b>(1,231,933)</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	-	-	-	247,898	-	683	11,513	419,604	46,550	-
2 Equipment Depreciation	-	-	-	61,903	-	18,949	1,842	917,816	2,669	-
3 Board of Supervisors	4,961	7,086	30,188	7,381	-	12,696	6,363	4,285	13,936	4,612
4 Controller	29,955	63,828	318,190	43,156	-	71,408	42,017	25,919	83,185	32,167
5 Health Service System	(127,403)	(1,486)	134,441	(76,623)	-	1,052,348	273,518	250,338	1,107,979	324,513
6 Administrative Services	12,355	30,999	132,921	20,759	495,731	37,334	24,539	12,864	40,957	(104,528)
7 City Attorney	(10,014)	(9,512)	(14,776)	(297,056)	(21,575)	85,708	596,928	169,736	(57,027)	117,603
8 Civil Service Commission	2,645	359	847	3,415	-	5,983	1,335	1,695	5,880	1,823
9 Human Resources	14,303	7,040	(47,033)	(238,645)	-	116,274	25,909	27,082	68,147	(62,821)
10 Mayor's Budget Office	2,635	5,546	23,983	4,192	-	6,874	4,453	2,584	8,211	2,781
11 Admin Svcs - Risk Management	-	-	-	(96)	(4,107)	-	-	(288)	(503)	(115)
12 Human Resources - Workers' Comp	(76)	-	(2)	(4)	-	(48)	-	(13)	(149)	(5)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>(70,640)</b>	<b>103,860</b>	<b>578,759</b>	<b>(223,721)</b>	<b>470,049</b>	<b>1,408,209</b>	<b>988,417</b>	<b>1,831,623</b>	<b>1,319,835</b>	<b>316,030</b>
Prior Allocation in FY 2009-10 Plan	96,357	87,851	228,709	(393,221)	1,606,042	1,293,926	364,463	(184,921)	213,914	187,371
Adjustment for Difference to Prior Plan	(166,997)	16,009	350,050	169,500	(1,135,993)	114,283	623,954	2,016,544	1,105,921	128,659
<b>TOTAL ALLOCATION IN FY 2011-12 PLAN</b>	<b>(237,637)</b>	<b>119,869</b>	<b>928,809</b>	<b>(54,221)</b>	<b>(665,944)</b>	<b>1,522,491</b>	<b>1,612,371</b>	<b>3,848,168</b>	<b>2,425,755</b>	<b>444,689</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	11,685	-	114	-	-	-	-	-	338,146	-
2 Equipment Depreciation	-	-	420,290	-	-	-	-	-	126,791	-
3 Board of Supervisors	1,464	5,034	86,548	2,360	8,550	64,512	60,116	19,922	59,239	184,057
4 Controller	9,279	26,267	508,420	12,995	50,691	467,392	399,497	112,424	751,776	1,190,788
5 Health Service System	92,718	382,399	6,449,413	236,431	653,661	(517,180)	2,058,337	1,854,357	2,851,074	149,932
6 Administrative Services	5,363	12,927	277,684	6,726	27,896	142,273	231,334	59,439	188,852	401,006
7 City Attorney	147,346	273,723	553,175	7,089	46,100	62,119	(93,226)	-	285,421	(544,821)
8 Civil Service Commission	437	3,389	39,261	1,361	3,723	28,913	11,760	10,579	16,280	72,129
9 Human Resources	5,803	66,373	730,220	26,650	72,910	558,904	229,169	207,164	302,395	1,406,188
10 Mayor's Budget Office	957	2,306	49,563	1,200	4,977	37,127	42,510	10,605	39,444	111,325
11 Admin Svcs - Risk Management	-	(7,395)	-	-	-	-	-	-	(619)	-
12 Human Resources - Workers' Comp	-	(97)	(2,703)	-	-	(1,090)	(15)	(170)	(281)	(1,551)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>275,051</b>	<b>764,926</b>	<b>9,111,986</b>	<b>294,812</b>	<b>868,508</b>	<b>842,970</b>	<b>2,939,483</b>	<b>2,274,321</b>	<b>4,958,520</b>	<b>2,969,053</b>
Prior Allocation in FY 2009-10 Plan	244,253	639,645	12,911,776	351,546	537,470	884,869	2,454,930	1,747,325	4,231,499	2,527,078
Adjustment for Difference to Prior Plan	30,798	125,281	(3,799,790)	(56,734)	331,038	(41,899)	484,553	526,996	727,021	441,975
<b>TOTAL ALLOCATION IN FY 2011-12 PLAN</b>	<b>305,849</b>	<b>890,207</b>	<b>5,312,197</b>	<b>238,078</b>	<b>1,199,546</b>	<b>801,070</b>	<b>3,424,035</b>	<b>2,801,318</b>	<b>5,685,541</b>	<b>3,411,028</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	-	25,665	570,269	-	-	880,464	57,250	920,961	10,667	-
2 Equipment Depreciation	-	1,572	-	15,774	-	-	-	-	-	-
3 Board of Supervisors	14,660	1,973	180,758	11,788	186	7,709	-	240,606	36,215	819
4 Controller	102,846	11,938	1,309,995	66,123	7,077	60,192	-	1,512,627	342,363	5,517
5 Health Service System	185,436	18,875	291,728	1,047,712	9,272	78,320	-	(4,544,863)	2,345,762	32,451
6 Administrative Services	63,404	6,279	642,227	34,780	694	26,988	474,784	112,344	111,891	3,040
7 City Attorney	-	(29,473)	(1,052,652)	327,843	2,996	1,461,510	71,932	(4,068,255)	434,486	248,499
8 Civil Service Commission	1,053	873	50,303	6,394	51	2,670	-	(26,479)	17,281	231
9 Human Resources	20,616	12,834	581,749	121,691	1,006	52,294	(200)	2,079,930	338,061	4,525
10 Mayor's Budget Office	11,312	1,141	120,031	6,205	124	4,846	-	124,405	20,294	542
11 Admin Svcs - Risk Management	-	(485)	(235)	(384)	(137)	-	-	(15,978)	(61)	-
12 Human Resources - Workers' Comp	-	(1)	(625)	(394)	(15)	(7)	(25)	-	-	(0)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>399,327</b>	<b>51,192</b>	<b>2,693,547</b>	<b>1,637,533</b>	<b>21,255</b>	<b>2,574,986</b>	<b>603,742</b>	<b>(3,664,700)</b>	<b>3,656,959</b>	<b>295,624</b>
Prior Allocation in FY 2009-10 Plan	326,641	238,384	2,174,511	1,668,389	11,493	2,594,668	995,247	755,716	68,553	(31,237)
Adjustment for Difference to Prior Plan	72,686	(187,192)	519,036	(30,856)	9,762	(19,682)	(391,505)	(4,420,416)	3,588,406	326,861
<b>TOTAL ALLOCATION IN FY 2011-12 PLAN</b>	<b>472,013</b>	<b>(135,999)</b>	<b>3,212,583</b>	<b>1,606,677</b>	<b>31,017</b>	<b>2,555,304</b>	<b>212,236</b>	<b>(8,085,117)</b>	<b>7,245,366</b>	<b>622,485</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	-	625,051	-	160,453	-	179,301	122,730	-	-	161,708
2 Equipment Depreciation	-	395,356	-	9,972	67,494	130,787	-	-	-	-
3 Board of Supervisors	264	140,626	21,646	7,528	28,297	6,529	2,925	5,612	2,736	14,760
4 Controller	1,522	1,104,735	201,183	52,091	172,690	123,480	15,089	33,516	12,337	95,511
5 Health Service System	13,569	11,066,909	(85,167)	704,656	3,272,941	(5,346,253)	366,236	421,866	445,046	672,205
6 Administrative Services	821	369,055	(18,145)	20,699	68,121	(135,638)	(127,152)	18,520	(168,460)	42,500
7 City Attorney	67,346	5,854,894	(321,769)	25,227	222,483	464,934	(56,233)	38,696	622,586	(233,878)
8 Civil Service Commission	128	69,458	5,392	3,800	15,946	2,157	2,029	2,362	2,491	3,749
9 Human Resources	2,514	1,342,926	35,434	73,942	79,983	(42,832)	39,723	46,260	48,774	73,412
10 Mayor's Budget Office	146	77,578	14,703	4,110	14,584	4,158	1,310	3,309	915	9,988
11 Admin Svcs - Risk Management	-	-	(24,065)	-	(629)	-	-	-	-	-
12 Human Resources - Workers' Comp	-	(3,497)	(344)	(39)	(216)	(12)	(3)	(109)	(4)	(19)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>86,310</b>	<b>21,043,091</b>	<b>(171,131)</b>	<b>1,062,440</b>	<b>3,941,693</b>	<b>(4,613,388)</b>	<b>366,653</b>	<b>570,033</b>	<b>966,420</b>	<b>839,935</b>
Prior Allocation in FY 2009-10 Plan	170,219	20,192,955	(523,053)	486,688	2,358,582	926,610	47,075	293,705	778,579	(185,682)
Adjustment for Difference to Prior Plan	(83,909)	850,136	351,922	575,752	1,583,111	(5,539,998)	319,578	276,328	187,841	1,025,617
<b>TOTAL ALLOCATION IN FY 2011-12 PLAN</b>	<b>2,402</b>	<b>21,893,226</b>	<b>180,791</b>	<b>1,638,191</b>	<b>5,524,804</b>	<b>(10,153,387)</b>	<b>686,231</b>	<b>846,361</b>	<b>1,154,262</b>	<b>1,865,552</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	-	-	11,928	-	8	-	-	-	-	20,999
2 Equipment Depreciation	-	-	-	-	-	-	-	-	332,933	-
3 Board of Supervisors	13,979	6,086	4,948	6,241	38,713	54,382	57,074	69,210	64,137	1,614
4 Controller	80,963	37,708	29,715	37,296	454,144	359,192	392,005	451,507	534,082	10,639
5 Health Service System	1,205,332	380,143	366,236	468,225	1,839,055	(327,357)	(89,445)	(416,236)	2,518,705	12,791
6 Administrative Services	43,659	21,447	15,700	20,651	(676,582)	200,180	234,307	260,642	223,648	4,240
7 City Attorney	575,523	-	56,317	10,768	(1,994,567)	(166,398)	(561,724)	193,417	(720,526)	(13,825)
8 Civil Service Commission	6,728	2,106	2,029	2,619	(153,412)	11,375	6,907	16,357	21,364	693
9 Human Resources	131,740	41,232	39,723	51,288	(317,480)	187,168	115,994	261,689	251,799	(25,114)
10 Mayor's Budget Office	7,804	3,827	2,946	3,685	22,677	38,071	42,577	47,471	40,758	944
11 Admin Svcs - Risk Management	-	-	-	-	(568)	(2,403)	(7,574)	(5,532)	(621)	(21)
12 Human Resources - Workers' Comp	(342)	(106)	(4)	(210)	(60)	(217)	(177)	(588)	(997)	(0)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>2,065,385</b>	<b>492,442</b>	<b>529,538</b>	<b>600,563</b>	<b>(788,073)</b>	<b>353,995</b>	<b>189,945</b>	<b>877,936</b>	<b>3,265,283</b>	<b>12,959</b>
Prior Allocation in FY 2009-10 Plan	434,309	567,655	49,981	142,546	(2,720,352)	315,124	112,505	2,343,305	4,345,433	(76,041)
Adjustment for Difference to Prior Plan	1,631,076	(75,213)	479,557	458,017	1,932,279	38,871	77,440	(1,465,369)	(1,080,150)	89,000
<b>TOTAL ALLOCATION IN FY 2011-12 PLAN</b>	<b>3,696,461</b>	<b>417,229</b>	<b>1,009,095</b>	<b>1,058,581</b>	<b>1,144,207</b>	<b>392,866</b>	<b>267,386</b>	<b>(587,433)</b>	<b>2,185,133</b>	<b>101,959</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	76,092	-	133,890	-	799,846	6,003	229,225	833,503	486,782	-
2 Equipment Depreciation	-	-	-	-	67,662	-	-	6,030	674	676
3 Board of Supervisors	5,456	-	-	-	54,338	838	22,690	9,395	16,927	3,733
4 Controller	34,664	-	9,207	126	337,632	5,677	155,923	60,143	79,104	23,400
5 Health Service System	(37,155)	3,495,782	23,179	(229,378)	4,900,139	37,087	(254,770)	917,907	2,480,203	(158,135)
6 Administrative Services	16,082	(70,000)	-	79	167,314	3,418	(196,814)	2,573	34,456	11,962
7 City Attorney	(360,210)	(25,707)	(114,761)	(31,010)	889,687	5,519	(327,436)	632,623	12,936	(145,478)
8 Civil Service Commission	2,157	22,853	-	94,340	26,885	128	6,086	5,290	14,482	1,566
9 Human Resources	6,443	447,514	-	1,847,379	520,154	(5,480)	113,757	59,332	283,593	4,936
10 Mayor's Budget Office	3,290	-	-	14	29,953	611	15,186	4,845	6,148	2,204
11 Admin Svcs - Risk Management	(83)	-	(745)	-	(1,034)	-	(1,757)	(151)	(657)	-
12 Human Resources - Workers' Comp	(23)	(408)	-	-	(979)	-	(127)	(41)	(7)	(61)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>(253,287)</b>	<b>3,870,034</b>	<b>50,770</b>	<b>1,681,549</b>	<b>7,791,596</b>	<b>53,802</b>	<b>(238,037)</b>	<b>2,531,448</b>	<b>3,414,640</b>	<b>(255,196)</b>
Prior Allocation in FY 2009-10 Plan	(285,850)	614,565	8,579	2,103,389	5,002,368	55,068	407,994	2,353,047	2,908,549	52,154
Adjustment for Difference to Prior Plan	32,563	3,255,469	42,191	(421,840)	2,789,228	(1,266)	(646,031)	178,401	506,091	(307,350)
<b>TOTAL ALLOCATION IN FY 2011-12 PLAN</b>	<b>(220,725)</b>	<b>7,125,504</b>	<b>92,961</b>	<b>1,259,709</b>	<b>10,580,825</b>	<b>52,535</b>	<b>(884,068)</b>	<b>2,709,850</b>	<b>3,920,730</b>	<b>(562,546)</b>

## SUMMARY SCHEDULE

Department	All Other Agencies	Total Allocated to non-Central CostDepts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	-	8,387,348	3,657,137	12,044,485	12,044,485	\$0
2 Equipment Depreciation	-	2,634,761	355,264	2,990,026	2,990,026	\$0
3 Board of Supervisors	-	1,942,704	145,070	2,087,774	2,087,774	\$0
4 Controller	-	14,281,573	733,824	15,015,397	15,015,397	\$0
5 Health Service System	-	46,111,469	3,066,105	49,177,574	49,177,574	\$0
6 Administrative Services	-	7,281,261	110,357	7,391,617	7,391,617	\$0
7 City Attorney	431,723	3,242,040	(86,294)	3,155,746	3,155,746	\$0
8 Civil Service Commission	-	508,505	34,793	543,298	543,298	\$0
9 Human Resources	-	12,339,199	(77,571)	12,261,628	12,261,628	\$0
10 Mayor's Budget Office	-	1,194,931	72,093	1,267,024	1,267,024	\$0
11 Admin Svcs - Risk Management	-	(118,148)	(2,103)	(120,251)	(120,251)	\$0
12 Human Resources - Workers' Comp	-	(16,705)	(216)	(16,921)	(16,921)	\$0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>431,723</b>	<b>97,788,938</b>	<b>8,008,460</b>	<b>105,797,398</b>		
Prior Allocation in FY 2009-10 Plan	21,220	87,894,813				
Adjustment for Difference to Prior Plan	410,503	9,894,125				
<b>TOTAL ALLOCATION IN FY 2011-12 PLAN</b>	<b>842,226</b>	<b>107,683,062</b>				

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
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FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**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. Depreciation expenses for City Hall, Hall of Justice, 1 South Van Ness, 25 Van Ness, 30 Van Ness, 555 7th Street, 1650 Mission, and 1660 Mission 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	6,777,528
Hall of Justice	1,740,712
1 South Van Ness	1,563,176
25 Van Ness	287,931
30 Van Ness	649,100
555 7th Street	174,000
1650 Mission	849,060
1660 Mission	2,977
	<b>12,044,485</b>

**CITY HALL Allocations**

	<b>Net Square Footage</b>	<b>Allocation Percent</b>	<b>Allocation</b>
Administrative Services	30,942	13.71%	929,044
Assessor/Recorder	26,970	11.95%	809,783
Board of Supervisors	26,400	11.70%	792,669
City Attorney	28,030	12.42%	841,610
Controller	24,140	10.69%	724,812
Elections	13,975	6.19%	419,604
Mayor	26,320	11.66%	790,267
Mayor's Budget Office	1,500	0.66%	45,038
Public Works-Admin	4,560	2.02%	136,916
Sheriff	11,720	5.19%	351,897
Technology	3,410	1.51%	102,386
Treasurer/Tax Collector	27,760	12.30%	833,503
<b>Subtotal</b>	<b>225,727</b>	<b>100.00%</b>	<b>6,777,528</b>

Dept:1 BUILDING DEPRECIATION

HALL OF JUSTICE Allocations

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	21,338	4.18%	72,836
District Attorney	32,315	0.04%	683
Health-Public Health	200	6.34%	110,306
Medical Examiner	16,772	3.29%	57,250
Police	171,989	33.73%	587,076
Public Defender	286	0.06%	976
Sheriff	124,450	24.40%	424,804
Trial Courts	142,607	27.96%	486,782
Subtotal	509,957	100.00%	1,740,712

1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	22,614	4.89%	76,374
Emergency Communications	635	0.14%	2,145
Human Resources	63,000	13.61%	212,770
Mayor	26,707	5.77%	90,198
MTA-MUNI	272,691	58.92%	920,961
SF Redevelopment Agency	39,644	8.57%	133,890
Technology	37,556	8.11%	126,838
Subtotal	462,847	100.00%	1,563,176

## Dept:1 BUILDING DEPRECIATION

## 25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
ADM-Real Estate	5,617	5.44%	15,668
ADM-Risk Management	1,947	1.89%	5,431
Arts Commission	6,495	6.29%	18,117
Civil Service Commission	2,591	2.51%	7,227
Ethics	4,189	4.06%	11,685
Health-Public Health	31,783	30.79%	88,656
Human Resources	7,945	7.70%	22,162
Human Rights Commission	9,201	8.91%	25,665
Human Services	2,633	2.55%	7,345
MTA-Parking&Traffic	3,824	3.70%	10,667
Police	13,614	13.19%	37,975
Public Works-Architecture	613	0.59%	1,710
Rent Arbitration Bd	7,528	7.29%	20,999
Sheriff	3,091	2.99%	8,622
Status of Women	2,152	2.08%	6,003
<b>Subtotal</b>	<b>103,223</b>	<b>100.00%</b>	<b>287,931</b>

## 30 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Economic&Workforce Dev	2,998	1.77%	11,513
Emergency Communications	11,563	6.84%	44,406
Health-Public Health	36,243	21.44%	139,185
Human Services	10,640	6.30%	40,861
Public Works-Admin	11,037	6.53%	42,386
Public Works-Architecture	31,513	18.64%	121,020
Public Works-Engineering	42,108	24.91%	161,708
Public Works-Street Use & Map	3,106	1.84%	11,928
Retirement Commission	19,814	11.72%	76,092
<b>Subtotal</b>	<b>169,022</b>	<b>100.00%</b>	<b>649,100</b>

Dept:1 BUILDING DEPRECIATION

555 7th St Allocations

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

1650 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	16,104	9.32%	79,153
City Planning	50,425	29.19%	247,844
Human Services	106,216	61.49%	522,063
Subtotal	172,745	100.00%	849,060

1660 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	66,055	94.11%	2,801
City Planning	1,260	1.80%	53
Fire	2,682	3.82%	114
PUC	193	0.27%	8
Subtotal	70,190	100.00%	2,977

## Dept:1 BUILDING DEPRECIATION

## ALLOCATION SUMMARY

Department	City Hall	Hall of Justice	1 South Van Ness	25 Van Ness	30 Van Ness	555 7th St	1650 Mission St	1660 Mission St	Total Depreciation
Administrative Services	929,044	0	76,374	0	0	0	0	0	1,005,418
ADM-Real Estate	0	0	0	15,668	0	0	0	0	15,668
ADM-Risk Management	0	0	0	5,431	0	0	0	0	5,431
Adult Probation	0	72,836	0	0	0	0	0	0	72,836
Arts Commission	0	0	0	18,117	0	0	0	0	18,117
Assessor/Recorder	809,783	0	0	0	0	0	0	0	809,783
Board of Supervisors	792,669	0	0	0	0	0	0	0	792,669
Building Inspection	0	0	0	0	0	0	79,153	2,801	81,954
City Attorney	841,610	0	0	0	0	0	0	0	841,610
City Planning	0	0	0	0	0	0	247,844	53	247,898
Civil Service Commission	0	0	0	7,227	0	0	0	0	7,227
Controller	724,812	0	0	0	0	0	0	0	724,812
District Attorney	0	683	0	0	0	0	0	0	683
Economic&Workforce Dev	0	0	0	0	11,513	0	0	0	11,513
Elections	419,604	0	0	0	0	0	0	0	419,604
Emergency Communications	0	0	2,145	0	44,406	0	0	0	46,550
Ethics	0	0	0	11,685	0	0	0	0	11,685
Fire	0	0	0	0	0	0	0	114	114
Health-Public Health	0	110,306	0	88,656	139,185	0	0	0	338,146
Human Resources	0	0	212,770	22,162	0	0	0	0	234,932
Human Rights Commission	0	0	0	25,665	0	0	0	0	25,665
Human Services	0	0	0	7,345	40,861	0	522,063	0	570,269
Mayor	790,267	0	90,198	0	0	0	0	0	880,464
Mayor's Budget Office	45,038	0	0	0	0	0	0	0	45,038
Medical Examiner	0	57,250	0	0	0	0	0	0	57,250
MTA-MUNI	0	0	920,961	0	0	0	0	0	920,961
MTA-Parking&Traffic	0	0	0	10,667	0	0	0	0	10,667
MTA-Taxicab Commission	0	0	0	0	0	0	0	0	0
Permit Appeals	0	0	0	0	0	0	0	0	0
Police	0	587,076	0	37,975	0	0	0	0	625,051
Public Defender	0	976	0	0	0	159,476	0	0	160,453
Public Works-Admin	136,916	0	0	0	42,386	0	0	0	179,301
Public Works-Architecture	0	0	0	1,710	121,020	0	0	0	122,730
Public Works-Engineering	0	0	0	0	161,708	0	0	0	161,708
Public Works-Street Use & Map	0	0	0	0	11,928	0	0	0	11,928
PUC	0	0	0	0	0	0	0	8	8
Rent Arbitration Bd	0	0	0	20,999	0	0	0	0	20,999
Retirement Commission	0	0	0	0	76,092	0	0	0	76,092
SF Redevelopment Agency	0	0	133,890	0	0	0	0	0	133,890
Sheriff	351,897	424,804	0	8,622	0	14,524	0	0	799,846
Status of Women	0	0	0	6,003	0	0	0	0	6,003
Technology	102,386	0	126,838	0	0	0	0	0	229,225
Treasurer/Tax Collector	833,503	0	0	0	0	0	0	0	833,503
Trial Courts	0	486,782	0	0	0	0	0	0	486,782
<b>Total allocated to Departments</b>	<b>6,777,528</b>	<b>1,740,712</b>	<b>1,563,176</b>	<b>287,931</b>	<b>649,100</b>	<b>174,000</b>	<b>849,060</b>	<b>2,977</b>	<b>12,044,485</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2010  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**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	92,869
Adult Probation	12,064
Asian Art Museum	10,993
Assessor/Recorder	32,514
City Attorney	11,789
City Planning	61,903
Controller	169,562
District Attorney	18,949
Economic&Workforce Dev	1,842
Elections	917,816
Emergency Communications	2,669
Fire	420,290
Health Service System	32,131
Health-Public Health	126,791
Human Resources	48,913
Human Rights Commission	1,572
Juvenile Probation	15,774
Police	395,356
Public Defender	9,972
Public Library	67,494
Public Works-Admin	130,787
Recreation&Park	332,933
Sheriff	67,662
Treasurer/Tax Collector	6,030
Trial Courts	674
War Memorial	676
<b>Total allocated to Departments</b>	<b>2,990,026</b>



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

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

This plan identifies all expenditures of the Board of Supervisors and disallows 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**

	Total Costs	Mgmt Audits	Finance Cttee Support	Records & Info	General Govt nonallocable
Salaries & Fringe %	100.0%	0.00%	0.00%	5.08%	94.92%
Salary and Fringe Costs	7,122,235	0	0	362,068	6,760,167
Contractual Services - Budget Analyst	2,107,842	616,415	1,491,427	0	0
Other Department Costs, net of Character 01	1,101,401	0	0	55,991	1,045,410
<b>Total Expenditures</b>	<b>10,331,478</b>	<b>616,415</b>	<b>1,491,427</b>	<b>418,060</b>	<b>7,805,576</b>
<b>Offsets to Exps</b>					
Revenues	227,719	0	0	0	227,719
Work Order Recoveries	280,625	0	0	0	280,625
<b>Subtotal Offsets</b>	<b>508,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>508,344</b>
<b>Net Expenditures</b>	<b>9,823,134</b>	<b>616,415</b>	<b>1,491,427</b>	<b>418,060</b>	<b>7,297,232</b>
Expenditure %	100.0%	6.28%	15.18%	4.26%	74.29%

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

Department	Incoming Total	Mgmt Audits	Finance Cttee Support	Records & Info	General Govt nonallocable
1 Building Depreciation	792,669	49,741	120,349	33,735	588,843
2 Equipment Depreciation	0	0	0	0	0
4 Controller	90,249	5,663	13,702	3,841	67,043
5 Health Service System	315,241	0	0	16,026	299,215
6 Administrative Services	10,144	637	1,540	432	7,536
7 City Attorney	12,310	772	1,869	524	9,145
8 Civil Service Commission	1,566	0	0	80	1,487
9 Human Resources	29,257	0	0	1,487	27,770
10 Mayor's Budget Office	1,878	118	285	80	1,395
11 Admin Services - Risk Management	(29)	(2)	(4)	(1)	(22)
12 Human Resources - Workers' Comp	(0)	(0)	(0)	(0)	(0)
<b>Total Incoming</b>	<b>1,253,285</b>	<b>56,929</b>	<b>137,742</b>	<b>56,203</b>	<b>1,002,411</b>
<b>Total Allocated Costs</b>		<b>673,344</b>	<b>1,629,169</b>	<b>474,262</b>	<b>8,299,644</b>

**MANAGEMENT AUDITS Allocations**

	Mgmt Audit Cost	Allocation Percent	Initial Allocation	Direct Billed	Dept Allocation
Administrative Services	396,339	64.30%	432,943	(396,339)	36,604
City Attorney	559	0.09%	611	(559)	52
Controller	1,385	0.22%	1,513	(1,385)	128
District Attorney	3,752	0.61%	4,099	(3,752)	347
MTA-MUNI	148,552	24.10%	162,272	(148,552)	13,720
<b>Subtotal</b>	<b>550,587</b>	<b>89.32%</b>	<b>601,437</b>	<b>(550,587)</b>	<b>50,850</b>
General Government - nonallocable	65,828	10.68%	71,908	(65,828)	6,080
<b>Total</b>	<b>616,415</b>	<b>100.00%</b>	<b>673,344</b>	<b>(616,415)</b>	<b>56,929</b>

## Combined Board of Supervisors Allocations

## Dept:3 BOARD OF SUPERVISORS

	FY 2009-10 Department Budget	FY 2009-10 Budget %	Initial Finance Cttee Allocation	FY 2009-10 FTE	FTE % (excl SFUSD/CCD)	Records & Info Allocation	Mgmt Audit Allocation	Total BOS Allocation	Note
Academy of Sciences	4,288,225	0.06%	930	12	0.04%	198	0	1,128	
Administrative Services	215,234,374	2.86%	46,673	644	2.25%	10,652	36,604	93,929	
Adult Probation	12,658,916	0.17%	2,745	89	0.31%	1,472	0	4,217	
Airport	713,227,912	9.49%	154,662	1,303	4.54%	21,552	0	176,214	
Arts Commission	10,164,086	0.14%	2,204	30	0.10%	496	0	2,700	
Asian Art Museum	7,443,501	0.10%	1,614	49	0.17%	810	0	2,425	
Assessor/Recorder	15,696,886	0.21%	3,404	118	0.41%	1,952	0	5,356	
Board of Supervisors	10,701,998	0.14%	2,321	61	0.21%	1,009	0	3,330	Not allocated out
Building Inspection	39,875,425	0.53%	8,647	200	0.70%	3,308	0	11,955	
Child Support Services	15,019,609	0.20%	3,257	103	0.36%	1,704	0	4,961	
Children&Families Commission	31,610,700	0.42%	6,855	14	0.05%	232	0	7,086	
Children, Youth & Families	136,694,325	1.82%	29,642	33	0.12%	546	0	30,188	
City Attorney	63,621,054	0.85%	13,796	288	1.00%	4,764	52	18,611	
City Planning	23,891,191	0.32%	5,181	133	0.46%	2,200	0	7,381	
Civil Service Commission	805,694	0.01%	175	6	0.02%	99	0	274	
Controller	30,390,598	0.40%	6,590	174	0.61%	2,878	128	9,596	
District Attorney	39,177,863	0.52%	8,496	233	0.81%	3,854	347	12,696	
Economic&Workforce Dev	25,378,308	0.34%	5,503	52	0.18%	860	0	6,363	
Elections	14,728,299	0.20%	3,194	66	0.23%	1,092	0	4,285	
Emergency Communications	46,798,692	0.62%	10,148	229	0.80%	3,788	0	13,936	
Environment	15,852,072	0.21%	3,437	71	0.25%	1,174	0	4,612	
Ethics	5,453,874	0.07%	1,183	17	0.06%	281	0	1,464	
Fine Arts Museums	13,145,785	0.17%	2,851	132	0.46%	2,183	0	5,034	
Fire	282,494,416	3.76%	61,258	1,529	5.33%	25,290	0	86,548	
General City Responsibility	291,342,812	3.88%	63,177	0	0.00%	0	0	63,177	Not allocated out
Health Service System	6,039,298	0.08%	1,310	33	0.12%	546	0	1,855	
Health-Health at Home	6,840,216	0.09%	1,483	53	0.18%	877	0	2,360	
Health-Jail Health	28,368,792	0.38%	6,152	145	0.51%	2,398	0	8,550	
Health-Laguna Honda Hospital	211,611,819	2.82%	45,888	1,126	3.93%	18,624	0	64,512	
Health-Mental Health	242,293,304	3.23%	52,541	458	1.60%	7,575	0	60,116	
Health-Primary Care	60,446,506	0.80%	13,108	412	1.44%	6,815	0	19,922	
Health-Public Health	224,822,460	2.99%	48,752	634	2.21%	10,487	0	59,239	
Health-SF General Hospital	634,523,068	8.45%	137,595	2,809	9.80%	46,462	0	184,057	
Health-Substance Abuse	64,477,905	0.86%	13,982	41	0.14%	678	0	14,660	
Human Resources	84,116,570	1.12%	18,240	155	0.54%	2,564	0	20,804	
Human Rights Commission	6,503,734	0.09%	1,410	34	0.12%	562	0	1,973	
Human Services	684,144,913	9.11%	148,355	1,959	6.83%	32,403	0	180,758	
Juvenile Probation	35,369,580	0.47%	7,670	249	0.87%	4,119	0	11,788	

Law Library	705,954	0.01%	153	2	0.01%	33	0	186	Dept:3 BOARD OF SUPERVISORS
Mayor	27,618,476	0.37%	5,989	104	0.36%	1,720	0	7,709	
MTA-MUNI	709,076,388	9.44%	153,762	4,421	15.42%	73,125	13,720	240,606	
MTA-Parking&Traffic	115,670,463	1.54%	25,083	673	2.35%	11,132	0	36,215	
MTA-Taxicab Commission	3,091,024	0.04%	670	9	0.03%	149	0	819	
Permit Appeals	834,412	0.01%	181	5	0.02%	83	0	264	
Police	442,172,419	5.89%	95,884	2,705	9.43%	44,742	0	140,626	
Port	83,803,519	1.12%	18,173	210	0.73%	3,473	0	21,646	
Public Defender	23,428,588	0.31%	5,080	148	0.52%	2,448	0	7,528	
Public Library	83,123,314	1.11%	18,025	621	2.17%	10,272	0	28,297	
Public Works-Admin	23,700,899	0.32%	5,139	84	0.29%	1,389	0	6,529	
Public Works-Architecture	7,465,039	0.10%	1,619	79	0.28%	1,307	0	2,925	
Public Works-Bldg Repair	18,862,654	0.25%	4,090	92	0.32%	1,522	0	5,612	
Public Works-Construction	5,217,927	0.07%	1,131	97	0.34%	1,604	0	2,736	
Public Works-Engineering	56,929,094	0.76%	12,345	146	0.51%	2,415	0	14,760	
Public Works-Street Env	44,479,398	0.59%	9,645	262	0.91%	4,334	0	13,979	
Public Works-Street Sewer	21,810,272	0.29%	4,730	82	0.29%	1,356	0	6,086	
Public Works-Street Use & Map	16,793,728	0.22%	3,642	79	0.28%	1,307	0	4,948	
Public Works-Urban Forest	21,000,912	0.28%	4,554	102	0.36%	1,687	0	6,241	
PUC	129,252,455	1.72%	28,028	646	2.25%	10,685	0	38,713	
PUC-Clean Water	216,995,605	2.89%	47,055	443	1.55%	7,327	0	54,382	
PUC-Hetch Hetchy	242,680,139	3.23%	52,625	269	0.94%	4,449	0	57,074	
PUC-Water	270,574,070	3.60%	58,673	637	2.22%	10,536	0	69,210	
Recreation&Park	232,307,344	3.09%	50,375	832	2.90%	13,762	0	64,137	
Rent Arbitration Bd	5,381,683	0.07%	1,167	27	0.09%	447	0	1,614	
Retirement Commission	18,754,516	0.25%	4,067	84	0.29%	1,389	0	5,456	
Sheriff	170,721,541	2.27%	37,021	1,047	3.65%	17,318	0	54,338	
Status of Women	3,484,050	0.05%	756	5	0.02%	83	0	838	
Technology	86,557,497	1.15%	18,770	237	0.83%	3,920	0	22,690	
Treasurer/Tax Collector	27,614,569	0.37%	5,988	206	0.72%	3,407	0	9,395	
Trial Courts	35,039,325	0.47%	7,598	564	1.97%	9,329	0	16,927	
War Memorial	12,561,453	0.17%	2,724	61	0.21%	1,009	0	3,733	
<b>Subtotal</b>	<b>7,512,963,507</b>	<b>100.00%</b>	<b>1,629,169</b>	<b>28,673</b>	<b>100.00%</b>	<b>474,262</b>	<b>50,850</b>	<b>2,154,281</b>	
Net out amounts allocated to Board of Supervisors and General City not charged to Departments									(66,507)
<b>Total allocated to Departments</b>									<b>2,087,774</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2010  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**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 2009-10 original budget.

**Payroll and Personnel Services** provides payroll services for the employees of the City and County and ensures compliance with City, State and Federal tax, wage and hour regulations. This also includes Personnel support process charged to the Controller's General City index codes for unemployment management, fingerprinting, and certain union benefits. The division does not provide services to the San Francisco Unified School District and City College of San Francisco. Costs are allocated based on the number of employees by department excluding certificated.

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

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

## A. 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>7.68%</i>	<i>32.68%</i>	<i>28.16%</i>	<i>25.69%</i>	<i>5.79%</i>
Salaries and Benefits	25,336,311	1,945,829	8,279,906	7,134,705	6,508,898	1,466,972
Controller Other Departmental Expenditures	14,094,667	1,082,470	4,606,137	3,969,058	3,620,920	816,081
<b>Controller/General City Employee Support Costs</b>						
Unemployment Mgmt	50,793	0	0	50,793	0	0
Fingerprinting New Employees	101,817	0	0	101,817	0	0
Local 21 Life Insurance	177,106	0	0	177,106	0	0
MEA Flexible Benefits Administration	32,448	0	0	32,448	0	0
<b>Subtotal General City Employee Support:</b>	<b>362,164</b>	<b>0</b>	<b>0</b>	<b>362,164</b>	<b>0</b>	<b>0</b>
<b>Total Controller/General City Expenditures</b>	<b>39,793,142</b>	<b>3,028,299</b>	<b>12,886,044</b>	<b>11,465,927</b>	<b>10,129,818</b>	<b>2,283,054</b>
<b>Adjustments</b>						
Capital Outlay	(621,454)	(621,454)	0	0	0	0
Membership Fees	(11,726)	(11,726)	0	0	0	0
Expenditure Recoveries	(23,768,870)	0	(2,981,879)	(11,519,983)	(8,467,339)	(799,669)
Revenues	(1,093,069)	0	(157,557)	(74,996)	0	(860,515)
<b>Subtotal Adjustments</b>	<b>(25,495,119)</b>	<b>(633,180)</b>	<b>(3,139,436)</b>	<b>(11,594,979)</b>	<b>(8,467,339)</b>	<b>(1,660,184)</b>
<b>Net Costs</b>	<b>14,298,023</b>	<b>2,395,119</b>	<b>9,746,607</b>	<b>(129,052)</b>	<b>1,662,479</b>	<b>622,870</b>
General Admin Distribution by salary %	0	(2,395,119)	847,839	730,574	666,493	150,214
<b>Adjusted Costs</b>	<b>14,298,023</b>	<b>0</b>	<b>10,594,446</b>	<b>601,522</b>	<b>2,328,972</b>	<b>773,084</b>

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

Department	Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll & Personnel Services	Audits	General Govt/Nonallocable
1 Building Depreciation	724,812	256,573	221,086	201,694	45,458
2 Equipment Depreciation	169,562	60,023	51,721	47,184	10,634
3 Board of Supervisors	9,596	3,397	2,927	2,670	602
5 Health Service System	651,984	230,793	198,872	181,428	40,890
6 Administrative Services	13,991	4,953	4,268	3,893	877
7 City Attorney	525,437	185,998	160,272	146,214	32,954
8 Civil Service Commission	4,468	1,582	1,363	1,243	280
9 Human Resources	(48,935)	(17,322)	(14,926)	(13,617)	(3,069)
10 Mayor's Budget Office	5,332	1,887	1,626	1,484	334
11 Admin Services - Risk Management	(112)	(40)	(34)	(31)	(7)
12 Human Resources - Workers' Comp	(1)	(0)	(0)	(0)	(0)
<b>Total Incoming</b>	<b>2,056,133</b>	<b>727,843</b>	<b>627,174</b>	<b>572,163</b>	<b>128,954</b>
<b>C. TOTAL ALLOCATED</b>	<b>16,354,157</b>	<b>11,322,289</b>	<b>1,228,696</b>	<b>2,901,134</b>	<b>902,038</b>

## D. DEPARTMENTAL ALLOCATIONS

Dept:4 CONTROLLER

	FY 2009-10 Department Budget	FY 2009-10 Budget %	Admin&Accting Allocation	FY 2009-10 FTE	FTE %	Payroll Allocation	Billed and Unbilled Audit Hours %	Audit Allocation	Total Dept Allocation	
Academy of Sciences	4,288,225	0.06%	6,723	12	0.04%	514	0.00%	0	7,237	
ADM-Central Shops	0	0.00%	0	0	0.00%	0	0.00%	0	0	
Administrative Services	215,234,374	2.98%	337,448	644	2.25%	27,597	0.39%	11,343	376,387	
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	12,658,916	0.18%	19,847	89	0.31%	3,814	0.00%	0	23,661	
Airport	713,227,912	9.88%	1,118,209	1,303	4.54%	55,836	10.96%	317,834	1,491,880	
Animal Care	0	0.00%	0	0	0.00%	0	0.00%	0	0	
Arts Commission	10,164,086	0.14%	15,935	30	0.10%	1,286	1.80%	52,158	69,379	
Asian Art Museum	7,443,501	0.10%	11,670	49	0.17%	2,100	0.00%	0	13,770	
Assessor/Recorder	15,696,886	0.22%	24,610	118	0.41%	5,057	0.13%	3,797	33,463	
Board of Supervisors	10,701,998	0.15%	16,779	61	0.21%	2,614	2.44%	70,857	90,249	
Building Inspection	39,875,425	0.55%	62,517	200	0.70%	8,570	0.27%	7,783	78,871	
Child Support Services	15,019,609	0.21%	23,548	103	0.36%	4,414	0.07%	1,993	29,955	
Children&Families Commission	31,610,700	0.44%	49,560	14	0.05%	600	0.47%	13,668	63,828	
Children, Youth & Families	136,694,325	1.89%	214,311	33	0.12%	1,414	3.53%	102,464	318,190	
City Attorney	63,621,054	0.88%	99,746	288	1.00%	12,341	0.00%	0	112,087	
City Planning	23,891,191	0.33%	37,457	133	0.46%	5,699	0.00%	0	43,156	
Civil Service Commission	805,694	0.01%	1,263	6	0.02%	257	0.00%	0	1,520	
Controller	30,390,598	0.42%	47,647	174	0.61%	7,456	13.15%	381,620	436,723	Not allocated out
Convention Facilities	0	0.00%	0	0	0.00%	0	0.00%	0	0	
District Attorney	39,177,863	0.54%	61,424	233	0.81%	9,985	0.00%	0	71,408	
Economic&Workforce Dev	25,378,308	0.35%	39,788	52	0.18%	2,228	0.00%	0	42,017	
Elections	14,728,299	0.20%	23,091	66	0.23%	2,828	0.00%	0	25,919	
Emergency Communications	46,798,692	0.65%	73,372	229	0.80%	9,813	0.00%	0	83,185	
Environment	15,852,072	0.22%	24,853	71	0.25%	3,042	0.15%	4,271	32,167	
Ethics	5,453,874	0.08%	8,551	17	0.06%	728	0.00%	0	9,279	
Fine Arts Museums	13,145,785	0.18%	20,610	132	0.46%	5,656	0.00%	0	26,267	
Fire	282,494,416	3.91%	442,899	1,529	5.33%	65,521	0.00%	0	508,420	
Health Service System	6,039,298	0.08%	9,469	33	0.12%	1,414	0.13%	3,797	14,679	
Health-Health at Home	6,840,216	0.09%	10,724	53	0.18%	2,271	0.00%	0	12,995	
Health-Jail Health	28,368,792	0.39%	44,477	145	0.51%	6,214	0.00%	0	50,691	
Health-Laguna Honda Hospital	211,611,819	2.93%	331,768	1,126	3.93%	48,251	3.01%	87,372	467,392	
Health-Mental Health	242,293,304	3.36%	379,871	458	1.60%	19,626	0.00%	0	399,497	
Health-Primary Care	60,446,506	0.84%	94,769	412	1.44%	17,655	0.00%	0	112,424	
Health-Public Health	224,822,460	3.11%	352,480	634	2.21%	27,168	12.83%	372,128	751,776	
Health-SF General Hospital	634,523,068	8.79%	994,815	2,809	9.80%	120,371	2.61%	75,603	1,190,788	
Health-Substance Abuse	64,477,905	0.89%	101,089	41	0.14%	1,757	0.00%	0	102,846	
Human Resources	84,116,570	1.16%	131,879	155	0.54%	6,642	0.01%	380	138,901	
Human Rights Commission	6,503,734	0.09%	10,197	34	0.12%	1,457	0.01%	285	11,938	
Human Services	684,144,913	9.47%	1,072,612	1,959	6.83%	83,947	5.29%	153,436	1,309,995	
Juvenile Probation	35,369,580	0.49%	55,453	249	0.87%	10,670	0.00%	0	66,123	
Law Library	705,954	0.01%	1,107	2	0.01%	86	0.20%	5,885	7,077	
Mayor	27,618,476	0.38%	43,301	104	0.36%	4,457	0.43%	12,434	60,192	
Medical Examiner	0	0.00%	0	0	0.00%	0	0.00%	0	0	
MTA-MUNI	709,076,388	9.82%	1,111,700	4,421	15.42%	189,449	7.29%	211,478	1,512,627	
MTA-Parking&Traffic	115,670,463	1.60%	181,350	673	2.35%	28,839	4.56%	132,174	342,363	

MTA-Taxicab Commission	3,091,024	0.04%	4,846	9	0.03%	386	0.01%	285	5,517	Dept:4 CONTROLLER
Permit Appeals	834,412	0.01%	1,308	5	0.02%	214	0.00%	0	1,522	
Police	442,172,419	6.12%	693,244	2,705	9.43%	115,915	10.19%	295,576	1,104,735	
Port	83,803,519	1.16%	131,388	210	0.73%	8,999	2.10%	60,795	201,183	
Public Defender	23,428,588	0.32%	36,732	148	0.52%	6,342	0.31%	9,017	52,091	
Public Library	83,123,314	1.15%	130,322	621	2.17%	26,611	0.54%	15,756	172,690	
Public Works-Admin	23,700,899	0.33%	37,159	84	0.29%	3,600	2.85%	82,721	123,480	
Public Works-Architecture	7,465,039	0.10%	11,704	79	0.28%	3,385	0.00%	0	15,089	
Public Works-Bldg Repair	18,862,654	0.26%	29,573	92	0.32%	3,942	0.00%	0	33,516	
Public Works-Construction	5,217,927	0.07%	8,181	97	0.34%	4,157	0.00%	0	12,337	
Public Works-Engineering	56,929,094	0.79%	89,254	146	0.51%	6,256	0.00%	0	95,511	
Public Works-Street Env	44,479,398	0.62%	69,735	262	0.91%	11,227	0.00%	0	80,963	
Public Works-Street Sewer	21,810,272	0.30%	34,194	82	0.29%	3,514	0.00%	0	37,708	
Public Works-Street Use & Map	16,793,728	0.23%	26,329	79	0.28%	3,385	0.00%	0	29,715	
Public Works-Urban Forest	21,000,912	0.29%	32,926	102	0.36%	4,371	0.00%	0	37,296	
PUC	129,252,455	1.79%	202,644	646	2.25%	27,682	7.71%	223,818	454,144	
PUC-Clean Water	216,995,605	3.00%	340,209	443	1.55%	18,983	0.00%	0	359,192	
PUC-Hetch Hetchy	242,680,139	3.36%	380,478	269	0.94%	11,527	0.00%	0	392,005	
PUC-Water	270,574,070	3.75%	424,210	637	2.22%	27,297	0.00%	0	451,507	
Recreation&Park	232,307,344	3.22%	364,215	832	2.90%	35,653	4.63%	134,215	534,082	
Rent Arbitration Bd	5,381,683	0.07%	8,437	27	0.09%	1,157	0.04%	1,044	10,639	
Retirement Commission	18,754,516	0.26%	29,404	84	0.29%	3,600	0.06%	1,661	34,664	
SF Community College District	0	0.00%	0	0	0.00%	0	0.00%	0	0	
SF Redevelopment Agency	0	0.00%	0	0	0.00%	0	0.32%	9,207	9,207	
SF Unified School District	80,129	0.00%	126	0	0.00%	0	0.00%	0	126	
Sheriff	170,721,541	2.36%	267,660	1,047	3.65%	44,866	0.87%	25,106	337,632	
Status of Women	3,484,050	0.05%	5,462	5	0.02%	214	0.00%	0	5,677	
Technology	86,557,497	1.20%	135,706	237	0.83%	10,156	0.35%	10,061	155,923	
Treasurer/Tax Collector	27,614,569	0.38%	43,295	206	0.72%	8,828	0.28%	8,021	60,143	
Trial Courts	35,039,325	0.49%	54,935	564	1.97%	24,169	0.00%	0	79,104	
War Memorial	12,561,453	0.17%	19,694	61	0.21%	2,614	0.04%	1,092	23,400	
<b>Subtotal</b>	<b>7,221,700,824</b>	<b>100.00%</b>	<b>11,322,289</b>	<b>28,673</b>	<b>100.00%</b>	<b>1,228,696</b>	<b>100.00%</b>	<b>2,901,134</b>	<b>15,452,120</b>	
Net out amount not allocated out									(436,723)	
<b>Total allocated to Departments</b>									<b>15,015,397</b>	



**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2010  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**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	5,369,394
Retiree Health Premiums	160,884,549
Other Revenues	(379,792)
<b>Department Cost Subtotal</b>	<b>165,874,151</b>
<b>ADJUSTMENTS</b>	
Membership Fees	(1,081)
<b>Subtotal to be allocated before incoming costs</b>	<b>165,873,070</b>

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

<b>Department</b>	<b>First Incoming</b>
1 Building Depreciation	0
2 Equipment Depreciation	32,131
3 Board of Supervisors	1,855
4 Controller	14,679
6 Administrative Services	5,370
7 City Attorney	(27,795)
8 Civil Service Commission	847
9 Human Resources	(279,248)
10 Mayor's Budget Office	1,060
11 Admin Services - Risk Management	(31)
12 Human Resources - Workers' Comp	(8)
<b>Total Incoming</b>	<b>(251,139)</b>
<b>C. TOTAL ALLOCATED</b>	<b>165,621,931</b>

## D. DEPARTMENTAL ALLOCATIONS

Dept:5 HSS - GENERAL FUND COSTS

	FY 2009-10 HSS Actives	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	50,995	0	50,995	
Administrative Services	605	1.69%	2,804,716	(953,807)	1,850,909	
Adult Probation	92	0.26%	426,502	0	426,502	
Airport	1,285	3.60%	5,957,123	(6,148,100)	(190,977)	
Animal Care	0	0.00%	0	0	0	
Arts Commission	33	0.09%	152,984	(39,510)	113,474	
Asian Art Museum	47	0.13%	217,887	(18,266)	199,621	
Assessor/Recorder	120	0.34%	556,307	(42,881)	513,426	
Board of Supervisors	68	0.19%	315,241	0	315,241	
Building Inspection	214	0.60%	992,081	(1,271,429)	(279,348)	
Child Support Services	100	0.28%	463,589	(590,992)	(127,403)	
Children&Families Commission	15	0.04%	69,538	(71,024)	(1,486)	
Children, Youth & Families	29	0.08%	134,441	0	134,441	
City Attorney	285	0.80%	1,321,230	(1,380,108)	(58,878)	
City Planning	136	0.38%	630,482	(707,105)	(76,623)	
Civil Service Commission	8	0.02%	37,087	0	37,087	
Controller	182	0.51%	843,733	(191,749)	651,984	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	227	0.64%	1,052,348	0	1,052,348	
Economic&Workforce Dev	59	0.17%	273,518	0	273,518	
Elections	54	0.15%	250,338	0	250,338	
Emergency Communications	239	0.67%	1,107,979	0	1,107,979	
Environment	70	0.20%	324,513	0	324,513	
Ethics	20	0.06%	92,718	0	92,718	
Fine Arts Museums	95	0.27%	440,410	(58,011)	382,399	
Fire	1,481	4.15%	6,865,758	(416,345)	6,449,413	
Health Service System	33	0.09%	152,984	0	152,984	Not allocated out
Health-Health at Home	51	0.14%	236,431	0	236,431	
Health-Jail Health	141	0.39%	653,661	0	653,661	
Health-Laguna Honda Hospital	1,093	3.06%	5,067,032	(5,584,212)	(517,180)	
Health-Mental Health	444	1.24%	2,058,337	0	2,058,337	
Health-Primary Care	400	1.12%	1,854,357	0	1,854,357	
Health-Public Health	615	1.72%	2,851,074	0	2,851,074	
Health-SF General Hospital	2,725	7.63%	12,632,810	(12,482,878)	149,932	
Health-Substance Abuse	40	0.11%	185,436	0	185,436	
Human Resources	133	0.37%	616,574	(346,811)	269,763	
Human Rights Commission	35	0.10%	162,256	(143,381)	18,875	
Human Services	1,767	4.95%	8,191,624	(7,899,896)	291,728	
Juvenile Probation	226	0.63%	1,047,712	0	1,047,712	
Law Library	2	0.01%	9,272	0	9,272	
Mayor	103	0.29%	477,497	(399,177)	78,320	
Medical Examiner	0	0.00%	0	0	0	
MTA-MUNI	3,855	10.79%	17,871,369	(22,416,232)	(4,544,863)	
MTA-Parking&Traffic	506	1.42%	2,345,762	0	2,345,762	
MTA-Taxicab Commission	7	0.02%	32,451	0	32,451	
Permit Appeals	8	0.02%	37,087	(23,518)	13,569	
Police	2,659	7.44%	12,326,841	(1,259,932)	11,066,909	
Port	205	0.57%	950,358	(1,035,525)	(85,167)	
Public Defender	152	0.43%	704,656	0	704,656	
Public Library	706	1.98%	3,272,941	0	3,272,941	

Public Works-Admin	84	0.24%	389,415	(5,735,668)	(5,346,253)	Dept:5 HSS - GENERAL FUND COSTS
Public Works-Architecture	79	0.22%	366,236	0	366,236	
Public Works-Bldg Repair	91	0.25%	421,866	0	421,866	
Public Works-Construction	96	0.27%	445,046	0	445,046	
Public Works-Engineering	145	0.41%	672,205	0	672,205	
Public Works-Street Env	260	0.73%	1,205,332	0	1,205,332	
Public Works-Street Sewer	82	0.23%	380,143	0	380,143	
Public Works-Street Use & Map	79	0.22%	366,236	0	366,236	
Public Works-Urban Forest	101	0.28%	468,225	0	468,225	
PUC	737	2.06%	3,416,654	(1,577,599)	1,839,055	
PUC-Clean Water	393	1.10%	1,821,906	(2,149,263)	(327,357)	
PUC-Hetch Hetchy	240	0.67%	1,112,614	(1,202,059)	(89,445)	
PUC-Water	552	1.55%	2,559,013	(2,975,249)	(416,236)	
Recreation&Park	785	2.20%	3,639,176	(1,120,471)	2,518,705	
Rent Arbitration Bd	31	0.09%	143,713	(130,922)	12,791	
Retirement Commission	85	0.24%	394,051	(431,206)	(37,155)	
SF Community College District	1,987	5.56%	9,211,520	(5,715,739)	3,495,782	
SF Redevelopment Agency	5	0.01%	23,179	0	23,179	
SF Unified School District	6,445	18.04%	29,878,334	(30,107,712)	(229,378)	
Sheriff	1,057	2.96%	4,900,139	0	4,900,139	
Status of Women	8	0.02%	37,087	0	37,087	
Technology	213	0.60%	987,445	(1,242,215)	(254,770)	
Treasurer/Tax Collector	198	0.55%	917,907	0	917,907	
Trial Courts	535	1.50%	2,480,203	0	2,480,203	
War Memorial	57	0.16%	264,246	(422,381)	(158,135)	
<b>Subtotal</b>	<b>35,726</b>	<b>100.00%</b>	<b>165,621,931</b>	<b>(116,291,372)</b>	<b>49,330,558</b>	
Net out amounts allocated to Health Service System, not allocated out					(152,984)	
<b>Total allocated to Departments</b>					<b>49,177,574</b>	

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2010  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**SCHEDULE 6 - ADMINISTRATIVE SERVICES**

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

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

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

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

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

DIVISION MANAGEMENT Allocations

Dept:6 ADMINISTRATIVE SERVICES

A. DEPARTMENT COSTS

	Amount	Division Mgmt	General Govt/Nonallocable
<i>Salary % Split</i>		<i>100.00%</i>	<i>.00%</i>
Salaries + Benefits	7,773,842	7,773,842	0
<b>Supply and Services Costs</b>			
Membership Fees	72,854	0	72,854
Capital Outlay	500	0	500
Other net expenditures	721,852	721,852	0
<b>Department Cost Subtotal</b>	<b>8,569,048</b>	<b>8,495,694</b>	<b>73,354</b>
Adjustment for Revenue	(43,845)	(43,845)	0
Net out external work orders recoveries to ADM administration	(4,832,953)	(4,832,953)	0
<b>Total Net of Work Order Recovery</b>	<b>3,692,250</b>	<b>3,618,896</b>	<b>73,354</b>

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming	Division Mgmt	General Govt
1 Building Depreciation	1,005,418	1,005,418	0
2 Equipment Depreciation	92,869	92,869	0
3 Board of Supervisors	93,929	93,929	0
4 Controller	376,387	376,387	0
5 Health Service System	1,850,909	1,850,909	0
7 City Attorney	(413,651)	(413,651)	0
8 Civil Service Commission	16,536	16,536	0
9 Human Resources	102,006	102,006	0
10 Mayor's Budget Office	37,762	37,762	0
11 Admin Services - Risk Management	(1,930)	(1,930)	0
12 Human Resources - Workers' Comp	(144)	(144)	0
<b>Total</b>	<b>3,160,092</b>	<b>3,160,092</b>	<b>0</b>
<b>Total Base and Incoming Costs:</b>		<b>6,778,988</b>	<b>73,354</b>

DIVISION MANAGEMENT Allocations

	FY 2009-10 Exps by Division	Allocation Percent	Initial Allocation	Internal Recoveries to net out	Net Allocation	Purchasing etc. costs to allocate to Citywide Depts
Animal Care	4,268,744	5.11%	346,197	0	346,197	n/a
ADM-Central Shops	24,549,119	29.37%	1,990,946	0	1,990,946	n/a
ADM-Purchasing and Labor Standards	6,568,663	7.86%	532,722	0	532,722	\$7,101,385
ADM-Real Estate	6,540,888	7.83%	530,469	0	530,469	n/a
Convention Facilities	6,112,547	7.31%	495,731	0	495,731	n/a
Medical Examiner	5,854,289	7.00%	474,786	0	474,786	n/a
ADM-All Other Divisions	29,693,231	35.52%	2,408,137	(647,315)	1,760,822	n/a
<b>Total</b>	<b>83,587,481</b>	<b>100.00%</b>	<b>6,778,988</b>	<b>(647,315)</b>	<b>6,131,674</b>	<b>7,101,385</b>

## C. DEPARTMENTAL ALLOCATIONS

Dept:6 ADMINISTRATIVE SERVICES

	FY 2009-10 Department Budget	FY 2009-10 Budget %	Allocated Purchasing and Labor Standards	Net out Direct Recoveries	ADM Division Mgmt Allocation	Total Allocated	Notes
Academy of Sciences	4,288,225	0.06%	4,217	0	0	4,217	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	(788)	1,990,946	1,990,159	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	(641)	530,469	529,829	
Administrative Services	215,234,374	2.98%	211,648	(164,090)	1,760,822	1,808,381	Not allocated out
Adult Probation	12,658,916	0.18%	12,448	(901)	0	11,547	
Airport	713,227,912	9.88%	701,345	(282,712)	0	418,633	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	(17)	346,197	346,180	
Arts Commission	10,164,086	0.14%	9,995	(1,299)	0	8,696	
Asian Art Museum	7,443,501	0.10%	7,319	0	0	7,319	
Assessor/Recorder	15,696,886	0.22%	15,435	0	0	15,435	
Board of Supervisors	10,701,998	0.15%	10,524	(379)	0	10,144	
Building Inspection	39,875,425	0.55%	39,211	(11,106)	0	28,105	
Child Support Services	15,019,609	0.21%	14,769	(2,415)	0	12,355	
Children&Families Commission	31,610,700	0.44%	31,084	(85)	0	30,999	
Children, Youth & Families	136,694,325	1.89%	134,417	(1,496)	0	132,921	
City Attorney	63,621,054	0.88%	62,561	(1,291)	0	61,270	
City Planning	23,891,191	0.33%	23,493	(2,734)	0	20,759	
Civil Service Commission	805,694	0.01%	792	0	0	792	
Controller	30,390,598	0.42%	29,884	(15,893)	0	13,991	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	0	495,731	495,731	
District Attorney	39,177,863	0.54%	38,525	(1,191)	0	37,334	
Economic&Workforce Dev	25,378,308	0.35%	24,955	(417)	0	24,539	
Elections	14,728,299	0.20%	14,483	(1,619)	0	12,864	
Emergency Communications	46,798,692	0.65%	46,019	(5,062)	0	40,957	
Environment	15,852,072	0.22%	15,588	(120,116)	0	(104,528)	
Ethics	5,453,874	0.08%	5,363	0	0	5,363	
Fine Arts Museums	13,145,785	0.18%	12,927	0	0	12,927	
Fire	282,494,416	3.91%	277,788	(104)	0	277,684	
Health Service System	6,039,298	0.08%	5,939	(569)	0	5,370	
Health-Health at Home	6,840,216	0.09%	6,726	0	0	6,726	
Health-Jail Health	28,368,792	0.39%	27,896	0	0	27,896	
Health-Laguna Honda Hospital	211,611,819	2.93%	208,086	(65,814)	0	142,273	
Health-Mental Health	242,293,304	3.36%	238,257	(6,922)	0	231,334	
Health-Primary Care	60,446,506	0.84%	59,439	0	0	59,439	
Health-Public Health	224,822,460	3.11%	221,077	(32,225)	0	188,852	
Health-SF General Hospital	634,523,068	8.79%	623,952	(222,946)	0	401,006	
Health-Substance Abuse	64,477,905	0.89%	63,404	0	0	63,404	
Human Resources	84,116,570	1.16%	82,715	(63,926)	0	18,789	
Human Rights Commission	6,503,734	0.09%	6,395	(117)	0	6,279	

## Dept:6 ADMINISTRATIVE SERVICES

Human Services	684,144,913	9.47%	672,747	(30,520)	0	642,227
Juvenile Probation	35,369,580	0.49%	34,780	0	0	34,780
Law Library	705,954	0.01%	694	0	0	694
Mayor	27,618,476	0.38%	27,158	(171)	0	26,988
Medical Examiner	incl in Admin Svcs	incl in Admin Svcs	incl in Admin Svcs	(2)	474,786	474,784
MTA-MUNI	709,076,388	9.82%	697,263	(584,919)	0	112,344
MTA-Parking&Traffic	115,670,463	1.60%	113,743	(1,852)	0	111,891
MTA-Taxicab Commission	3,091,024	0.04%	3,040	0	0	3,040
Permit Appeals	834,412	0.01%	821	0	0	821
Police	442,172,419	6.12%	434,806	(65,750)	0	369,055
Port	83,803,519	1.16%	82,407	(100,552)	0	(18,145)
Public Defender	23,428,588	0.32%	23,038	(2,339)	0	20,699
Public Library	83,123,314	1.15%	81,738	(13,617)	0	68,121
Public Works-Admin	23,700,899	0.33%	23,306	(158,944)	0	(135,638)
Public Works-Architecture	7,465,039	0.10%	7,341	(134,493)	0	(127,152)
Public Works-Bldg Repair	18,862,654	0.26%	18,548	(28)	0	18,520
Public Works-Construction	5,217,927	0.07%	5,131	(173,591)	0	(168,460)
Public Works-Engineering	56,929,094	0.79%	55,981	(13,481)	0	42,500
Public Works-Street Env	44,479,398	0.62%	43,738	(79)	0	43,659
Public Works-Street Sewer	21,810,272	0.30%	21,447	0	0	21,447
Public Works-Street Use & Map	16,793,728	0.23%	16,514	(814)	0	15,700
Public Works-Urban Forest	21,000,912	0.29%	20,651	0	0	20,651
PUC	129,252,455	1.79%	127,099	(803,681)	0	(676,582)
PUC-Clean Water	216,995,605	3.00%	213,380	(13,200)	0	200,180
PUC-Hetch Hetchy	242,680,139	3.36%	238,637	(4,330)	0	234,307
PUC-Water	270,574,070	3.75%	266,066	(5,424)	0	260,642
Recreation&Park	232,307,344	3.22%	228,437	(4,789)	0	223,648
Rent Arbitration Bd	5,381,683	0.07%	5,292	(1,052)	0	4,240
Retirement Commission	18,754,516	0.26%	18,442	(2,360)	0	16,082
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	80,129	0.00%	79	0	0	79
Sheriff	170,721,541	2.36%	167,877	(564)	0	167,314
Status of Women	3,484,050	0.05%	3,426	(8)	0	3,418
Technology	86,557,497	1.20%	85,115	(281,929)	0	(196,814)
Treasurer/Tax Collector	27,614,569	0.38%	27,154	(24,582)	0	2,573
Trial Courts	35,039,325	0.49%	34,456	0	0	34,456
War Memorial	12,561,453	0.17%	12,352	(390)	0	11,962
<b>Subtotal</b>	<b>7,221,700,824</b>	<b>100.00%</b>	<b>7,101,385</b>	<b>(3,500,338)</b>	<b>5,598,952</b>	<b>9,199,998</b>
Net out amounts not allocated out						<b>(1,808,381)</b>
<b>Total allocated to Departments</b>						<b>7,391,617</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
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**SCHEDULE 7 - CITY ATTORNEY**

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

**A. DEPARTMENT COSTS**

	<b>Amount</b>	<b>General Admin</b>	<b>Allocable Legal Services</b>	<b>General Government/No nallocable</b>
<i>Salary % Split</i>		<i>22.89%</i>	<i>70.29%</i>	<i>6.81%</i>
Salaries + Benefits	\$50,528,688	\$11,567,126	\$35,518,727	\$3,442,834
<b>Supply and Services Costs</b>				
Non-personnel Services	10,139,152	2,321,074	7,127,234	690,844
Materials and Supplies	139,971	32,042	98,391	9,537
Capital Outlay	0	0	0	0
Services of Other Departments	834,354	191,002	586,502	56,850
<b>Subtotal Other Expenditures</b>	<b>11,113,477</b>	<b>2,544,119</b>	<b>7,812,128</b>	<b>757,230</b>
<b>Adjustments</b>				
Capital Outlay	0	0	0	0
Non-generic direct charges	(10,922,144)	0	(10,528,342)	(393,801)
<b>Subtotal Adjustments</b>	<b>(10,922,144)</b>	<b>0</b>	<b>(10,528,342)</b>	<b>(393,801)</b>
<b>DEPARTMENT Cost Total</b>	<b>50,720,021</b>	<b>14,111,245</b>	<b>32,802,513</b>	<b>3,806,264</b>
<b>General Admin Distribution</b>	0	(14,111,245)	12,644,080	1,467,165
<b>Grand Total</b>	<b>\$50,720,021</b>	<b>\$0</b>	<b>\$45,446,592</b>	<b>\$5,273,429</b>



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

Dept:7 CITY ATTORNEY

Schedule	Incoming	Allocable Legal Services	General Government/No nallocable
1 Building Depreciation	\$841,610	\$754,107	\$87,503
2 Equipment Depreciation	11,789	10,563	1,226
3 Board of Supervisors	18,611	16,676	1,935
4 Controller	112,087	100,434	11,654
5 Health Service System	(58,878)	(52,757)	(6,122)
6 Administrative Services	61,270	54,900	6,370
8 Civil Service Commission	7,395	6,626	769
9 Human Resources	141,431	126,726	14,705
10 Mayor's Budget Office	11,162	10,002	1,161
12 Human Resources - Workers' Comp	(23)	(20)	(2)
Total Incoming	\$1,146,454	\$1,027,256	\$119,198
C. TOTAL ALLOCATED	\$51,866,476	\$46,473,848	\$5,392,627

## D. 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	428	0.00%	318	0	318
Administrative Services	786,226	1.26%	584,374	(998,025)	(413,651)
ADM-Real Estate	173,921	0.28%	129,269	637	129,906
ADM-Risk Management	4,054	0.01%	3,013	0	3,013
Adult Probation	75,239	0.12%	55,922	1,537	57,459
Airport	3,116,165	4.98%	2,316,137	(2,512,831)	(196,694)
Animal Care	32,997	0.05%	24,525	0	24,525
Arts Commission	56,323	0.09%	41,863	0	41,863
Asian Art Museum	90,288	0.14%	67,108	167	67,275
Assessor/Recorder	514,070	0.82%	382,090	(466,651)	(84,561)
Board of Supervisors	0	0.00%	0	12,310	12,310
Building Inspection	1,808,608	2.89%	1,344,275	(1,867,310)	(523,035)
Child Support Services	39,006	0.06%	28,992	(39,006)	(10,014)
Children&Families Commission	37,050	0.06%	27,538	(37,050)	(9,512)
Children, Youth & Families	57,553	0.09%	42,777	(57,553)	(14,776)
City Attorney	0	0.00%	0	0	0
City Planning	1,109,857	1.78%	824,918	(1,121,974)	(297,056)
Civil Service Commission	23,180	0.04%	17,229	0	17,229
Controller	411,728	0.66%	306,023	219,415	525,437
Convention Facilities	0	0.00%	0	(21,575)	(21,575)
District Attorney	114,028	0.18%	84,753	954	85,708
Economic&Workforce Dev	803,023	1.28%	596,859	69	596,928
Elections	221,308	0.35%	164,490	5,246	169,736
Emergency Communications	222,124	0.36%	165,097	(222,124)	(57,027)
Environment	290,127	0.46%	215,641	(98,038)	117,603
Ethics	197,326	0.32%	146,665	681	147,346
Fine Arts Museums	360,646	0.58%	268,056	5,668	273,723
Fire	728,345	1.16%	541,353	11,822	553,175
Health Service System	110,349	0.18%	82,019	(109,814)	(27,795)
Health-Health at Home	9,329	0.01%	6,934	155	7,089
Health-Jail Health	54,256	0.09%	40,327	5,774	46,100
Health-Laguna Honda Hospital	768,541	1.23%	571,230	(509,110)	62,119
Health-Mental Health	226,307	0.36%	168,206	(261,431)	(93,226)
Health-Primary Care	0	0.00%	0	0	0
Health-Public Health	1,205,790	1.93%	896,221	(610,800)	285,421
Health-SF General Hospital	1,376,117	2.20%	1,022,819	(1,567,640)	(544,821)
Health-Substance Abuse	0	0.00%	0	0	0
Human Resources	766,405	1.23%	569,642	(772,479)	(202,837)
Human Rights Commission	114,800	0.18%	85,327	(114,800)	(29,473)
Human Services	4,292,590	6.87%	3,190,532	(4,243,185)	(1,052,652)

Juvenile Probation	378,349	0.61%	281,214	46,629	327,843	Dept:7 CITY ATTORNEY
Law Library	4,031	0.01%	2,996	0	2,996	
Mayor	2,526,441	4.04%	1,877,815	(416,305)	1,461,510	
Medical Examiner	96,577	0.15%	71,782	150	71,932	
MTA-MUNI	11,063,871	17.69%	8,223,389	(12,291,644)	(4,068,255)	
MTA-Parking&Traffic	583,712	0.93%	433,853	633	434,486	
MTA-Taxicab Commission	326,938	0.52%	243,001	5,497	248,499	
Non-CCSF	217,624	0.35%	161,752	(273,531)	(111,779)	
Permit Appeals	194,377	0.31%	144,473	(77,128)	67,346	
Police	6,822,537	10.91%	5,070,953	783,941	5,854,894	
Port	2,265,559	3.62%	1,683,911	(2,005,680)	(321,769)	
Public Defender	33,320	0.05%	24,765	462	25,227	
Public Library	292,873	0.47%	217,683	4,801	222,483	
Public Works-Admin	877,394	1.40%	652,136	(187,202)	464,934	
Public Works-Architecture	484	0.00%	360	(56,593)	(56,233)	
Public Works-Bldg Repair	44,959	0.07%	33,417	5,280	38,696	
Public Works-Construction	782,937	1.25%	581,930	40,656	622,586	
Public Works-Engineering	100,722	0.16%	74,863	(308,741)	(233,878)	
Public Works-Street Env	717,126	1.15%	533,015	42,508	575,523	
Public Works-Street Sewer	0	0.00%	0	0	0	
Public Works-Street Use & Map	74,982	0.12%	55,732	586	56,317	
Public Works-Urban Forest	2,353	0.00%	1,749	9,019	10,768	
PUC	2,608,840	4.17%	1,939,060	(3,933,627)	(1,994,567)	
PUC-Clean Water	623,514	1.00%	463,436	(629,834)	(166,398)	
PUC-Hetch Hetchy	1,747,148	2.79%	1,298,594	(1,860,318)	(561,724)	
PUC-Water	3,981,031	6.37%	2,958,961	(2,765,544)	193,417	
Recreation&Park	1,047,975	1.68%	778,923	(1,499,449)	(720,526)	
Rent Arbitration Bd	53,847	0.09%	40,022	(53,847)	(13,825)	
Retirement Commission	1,403,047	2.24%	1,042,835	(1,403,046)	(360,210)	
SF Community College District	48,717	0.08%	36,210	(61,917)	(25,707)	
SF Redevelopment Agency	45,457	0.07%	33,786	(148,548)	(114,761)	
SF Unified School District	96,152	0.15%	71,467	(102,477)	(31,010)	
Sheriff	1,112,149	1.78%	826,621	63,066	889,687	
Status of Women	7,426	0.01%	5,519	0	5,519	
Technology	442,903	0.71%	329,195	(656,631)	(327,436)	
Treasure Island Development Authority	564,526	0.90%	419,593	123,909	543,502	
Treasurer/Tax Collector	847,979	1.36%	630,273	2,350	632,623	
Trial Courts	202,391	0.32%	150,430	(137,495)	12,936	
War Memorial	88,248	0.14%	65,591	(211,069)	(145,478)	
<b>Total allocated to Departments</b>	<b>62,526,614</b>	<b>100.00%</b>	<b>46,473,848</b>	<b>(43,318,102)</b>	<b>3,155,746</b>	

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
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**SCHEDULE 8 - CIVIL SERVICE COMMISSION**

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

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

**A. DEPARTMENT COSTS**

	<b>Amount</b>
Salaries and Benefits	\$703,737
<b>Supply and Services Costs</b>	
Other Expenses	107,651
Expenditure Recoveries	(310,000)
Other Revenues	(123)
<b>Department Cost Total</b>	<b>501,265</b>
<b>Adjustments</b>	
Expenditure Recoveries	310,000
<b>Total Allocated before Incoming Costs</b>	<b>811,265</b>

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

<b>Department</b>	<b>First Incoming</b>
1 Building Depreciation	7,227
3 Board of Supervisors	274
4 Controller	1,520
5 Health Service System	37,087
6 Administrative Services	792
7 City Attorney	17,229
9 Human Resources	(22,083)
10 Mayor's Budget Office	141
12 Human Resources - Workers' Comp	(1)
<b>Total Incoming</b>	<b>42,188</b>

**C. TOTAL ALLOCATED** **853,453**

## D. DEPARTMENTAL ALLOCATIONS

Dept:8 CIVIL SERVICE COMMISSION

	FY 2009-10 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	12	0.04%	308	0	308	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	644	1.94%	16,536	0	16,536	
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	89	0.27%	2,285	0	2,285	
Airport	1,303	3.92%	33,458	0	33,458	
Animal Care	0	0.00%	0	0	0	
Arts Commission	30	0.09%	770	0	770	
Asian Art Museum	49	0.15%	1,258	0	1,258	
Assessor/Recorder	118	0.36%	3,030	0	3,030	
Board of Supervisors	61	0.18%	1,566	0	1,566	
Building Inspection	200	0.60%	5,136	0	5,136	
Child Support Services	103	0.31%	2,645	0	2,645	
Children&Families Commission	14	0.04%	359	0	359	
Children, Youth & Families	33	0.10%	847	0	847	
City Attorney	288	0.87%	7,395	0	7,395	
City Planning	133	0.40%	3,415	0	3,415	
Civil Service Commission	6	0.02%	154	0	154	Not allocated out
Controller	174	0.52%	4,468	0	4,468	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	233	0.70%	5,983	0	5,983	
Economic&Workforce Dev	52	0.16%	1,335	0	1,335	
Elections	66	0.20%	1,695	0	1,695	
Emergency Communications	229	0.69%	5,880	0	5,880	
Environment	71	0.21%	1,823	0	1,823	
Ethics	17	0.05%	437	0	437	
Fine Arts Museums	132	0.40%	3,389	\$0	3,389	
Fire	1,529	4.60%	39,261	0	39,261	
Health Service System	33	0.10%	847	0	847	
Health-Health at Home	53	0.16%	1,361	0	1,361	
Health-Jail Health	145	0.44%	3,723	0	3,723	
Health-Laguna Honda Hospital	1,126	3.39%	28,913	0	28,913	
Health-Mental Health	458	1.38%	11,760	0	11,760	
Health-Primary Care	412	1.24%	10,579	0	10,579	
Health-Public Health	634	1.91%	16,280	0	16,280	
Health-SF General Hospital	2,809	8.45%	72,129	0	72,129	
Health-Substance Abuse	41	0.12%	1,053	0	1,053	

Human Resources	155	0.47%	3,980	0	3,980	Dept:8 CIVIL SERVICE COMMISSION
Human Rights Commission	34	0.10%	873	0	873	
Human Services	1,959	5.89%	50,303	0	50,303	
Juvenile Probation	249	0.75%	6,394	0	6,394	
Law Library	2	0.01%	51	0	51	
Mayor	104	0.31%	2,670	0	2,670	
Medical Examiner	0	0.00%	0	0	0	
MTA-MUNI	4,421	13.30%	113,521	(140,000)	(26,479)	
MTA-Parking&Traffic	673	2.02%	17,281	0	17,281	
MTA-Taxicab Commission	9	0.03%	231	0	231	
Permit Appeals	5	0.02%	128	0	128	
Police	2,705	8.14%	69,458	0	69,458	
Port	210	0.63%	5,392	0	5,392	
Public Defender	148	0.45%	3,800	0	3,800	
Public Library	621	1.87%	15,946	0	15,946	
Public Works-Admin	84	0.25%	2,157	0	2,157	
Public Works-Architecture	79	0.24%	2,029	0	2,029	
Public Works-Bldg Repair	92	0.28%	2,362	0	2,362	
Public Works-Construction	97	0.29%	2,491	0	2,491	
Public Works-Engineering	146	0.44%	3,749	0	3,749	
Public Works-Street Env	262	0.79%	6,728	0	6,728	
Public Works-Street Sewer	82	0.25%	2,106	0	2,106	
Public Works-Street Use & Map	79	0.24%	2,029	0	2,029	
Public Works-Urban Forest	102	0.31%	2,619	0	2,619	
PUC	646	1.94%	16,588	(170,000)	(153,412)	
PUC-Clean Water	443	1.33%	11,375	0	11,375	
PUC-Hetch Hetchy	269	0.81%	6,907	0	6,907	
PUC-Water	637	1.92%	16,357	0	16,357	
Recreation&Park	832	2.50%	21,364	0	21,364	
Rent Arbitration Bd	27	0.08%	693	0	693	
Retirement Commission	84	0.25%	2,157	0	2,157	
SF Community College District	890	2.68%	22,853	0	22,853	
SF Unified School District	3,674	11.05%	94,340	0	94,340	
Sheriff	1,047	3.15%	26,885	0	26,885	
Status of Women	5	0.02%	128	0	128	
Technology	237	0.71%	6,086	0	6,086	
Treasurer/Tax Collector	206	0.62%	5,290	0	5,290	
Trial Courts	564	1.70%	14,482	0	14,482	
War Memorial	61	0.18%	1,566	0	1,566	
<b>Subtotal</b>	<b>33,237</b>	<b>100.00%</b>	<b>853,453</b>	<b>(310,000)</b>	<b>543,453</b>	
Net out amounts not allocated out					(154)	
<b>Total allocated to Departments</b>					<b>543,298</b>	

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**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**

	<b>Amount</b>
Salaries and Benefits	\$11,498,893
<b>Supply and Services Costs</b>	
Non-personnel Services	2,943,412
Materials and Supplies	120,552
Allocated Charges	(1,514,714)
Services of Other Departments	3,116,287
Expenditure Recoveries	(4,374,259)
<b>Department Cost Subtotal</b>	<b>11,790,171</b>
<b>Adjustments</b>	
Expenditure Recoveries	4,374,259
<b>Net allocated charges</b>	<b>16,164,430</b>

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

<b>Department</b>	<b>Incoming</b>
1 Building Depreciation	234,932
2 Equipment Depreciation	48,913
3 Board of Supervisors	20,804
4 Controller	138,901
5 Health Service System	269,763
6 Administrative Services	18,789
7 City Attorney	(202,837)
9 Civil Service Commission	3,980
10 Mayor's Budget Office	14,758
12 Human Resources - Workers' Comp	(39)
<b>Total Incoming</b>	<b>547,965</b>

**C. TOTAL ALLOCATED** **16,712,395**

## D. DEPARTMENTAL ALLOCATIONS

Dept:9 HUMAN RESOURCES

	FY 2009-10 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	12	0.04%	6,034	0	6,034	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	644	1.94%	323,819	(221,813)	102,006	
ADM-Real Estate	0	0.00%	0	0	0	
Adult Probation	89	0.27%	44,751	(23,436)	21,315	
Airport	1,303	3.92%	655,181	(136,735)	518,446	
Animal Care	0	0.00%	0	(225)	(225)	
Arts Commission	30	0.09%	15,085	(60,156)	(45,071)	
Asian Art Museum	49	0.15%	24,638	0	24,638	
Assessor/Recorder	118	0.36%	59,333	(212,710)	(153,377)	
Board of Supervisors	61	0.18%	30,672	(1,415)	\$29,257	
Building Inspection	200	0.60%	100,565	(577,469)	(476,904)	
Child Support Services	103	0.31%	51,791	(37,488)	14,303	
Children&Families Commission	14	0.04%	7,040	0	7,040	
Children, Youth & Families	33	0.10%	16,593	(63,626)	(47,033)	
City Attorney	288	0.87%	144,814	(3,383)	141,431	
City Planning	133	0.40%	66,876	(305,521)	(238,645)	
Civil Service Commission	6	0.02%	3,017	(25,100)	(22,083)	
Controller	174	0.52%	87,492	(136,426)	(48,935)	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	233	0.70%	117,158	(884)	116,274	
Economic&Workforce Dev	52	0.16%	26,147	(238)	25,909	
Elections	66	0.20%	33,186	(6,104)	27,082	
Emergency Communications	229	0.69%	115,147	(47,000)	68,147	
Environment	71	0.21%	35,701	(98,522)	(62,821)	
Ethics	17	0.05%	8,548	(2,745)	5,803	
Fine Arts Museums	132	0.40%	66,373	0	66,373	
Fire	1,529	4.60%	768,819	(38,599)	730,220	
Health Service System	33	0.10%	16,593	(295,841)	(279,248)	
Health-Health at Home	53	0.16%	26,650	0	26,650	
Health-Jail Health	145	0.44%	72,910	0	72,910	
Health-Laguna Honda Hospital	1,126	3.39%	566,181	(7,277)	558,904	
Health-Mental Health	458	1.38%	230,294	(1,125)	229,169	
Health-Primary Care	412	1.24%	207,164	0	207,164	
Health-Public Health	634	1.91%	318,791	(16,396)	302,395	
Health-SF General Hospital	2,809	8.45%	1,412,435	(6,247)	1,406,188	
Health-Substance Abuse	41	0.12%	20,616	0	20,616	
Human Resources	155	0.47%	77,938	(1,430)	76,508	Not allocated out



Human Rights Commission	34	0.10%	17,096	(4,262)	12,834	Dept:9 HUMAN RESOURCES
Human Services	1,959	5.89%	985,034	(403,285)	581,749	
Juvenile Probation	249	0.75%	125,203	(3,512)	121,691	
Law Library	2	0.01%	1,006	0	1,006	
Mayor	104	0.31%	52,294	0	52,294	
Medical Examiner	0	0.00%	0	(200)	(200)	
MTA-MUNI	4,421	13.30%	2,222,989	(143,060)	2,079,930	
MTA-Parking&Traffic	673	2.02%	338,401	(340)	338,061	
MTA-Taxicab Commission	9	0.03%	4,525	0	4,525	
Permit Appeals	5	0.02%	2,514	0	2,514	
Police	2,705	8.14%	1,360,142	(17,216)	1,342,926	
Port	210	0.63%	105,593	(70,159)	35,434	
Public Defender	148	0.45%	74,418	(476)	73,942	
Public Library	621	1.87%	312,254	(232,272)	79,983	
Public Works-Admin	84	0.25%	42,237	(85,069)	(42,832)	
Public Works-Architecture	79	0.24%	39,723	0	39,723	
Public Works-Bldg Repair	92	0.28%	46,260	0	46,260	
Public Works-Construction	97	0.29%	48,774	0	48,774	
Public Works-Engineering	146	0.44%	73,412	0	73,412	
Public Works-Street Env	262	0.79%	131,740	0	131,740	
Public Works-Street Sewer	82	0.25%	41,232	0	41,232	
Public Works-Street Use & Map	79	0.24%	39,723	0	39,723	
Public Works-Urban Forest	102	0.31%	51,288	0	51,288	
PUC	646	1.94%	324,825	(642,305)	(317,480)	
PUC-Clean Water	443	1.33%	222,751	(35,583)	187,168	
PUC-Hetch Hetchy	269	0.81%	135,260	(19,266)	115,994	
PUC-Water	637	1.92%	320,300	(58,611)	261,689	
Recreation&Park	832	2.50%	418,350	(166,551)	251,799	
Rent Arbitration Bd	27	0.08%	13,576	(38,690)	(25,114)	
Retirement Commission	84	0.25%	42,237	(35,795)	6,443	
SF Community College District	890	2.68%	447,514	0	447,514	
SF Unified School District	3,674	11.05%	1,847,379	0	1,847,379	
Sheriff	1,047	3.15%	526,458	(6,304)	520,154	
Status of Women	5	0.02%	2,514	(7,994)	(5,480)	
Technology	237	0.71%	119,170	(5,413)	113,757	
Treasurer/Tax Collector	206	0.62%	103,582	(44,250)	59,332	
Trial Courts	564	1.70%	283,593	0	283,593	
War Memorial	61	0.18%	30,672	(25,736)	4,936	
<b>Subtotal</b>	<b>33,237</b>	<b>100.00%</b>	<b>16,712,395</b>	<b>(4,374,259)</b>	<b>12,338,136</b>	
Net out amounts not allocated out					(76,508)	
<b>Total allocated to Departments</b>					<b>12,261,628</b>	

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**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 2009-10.

**A. DEPARTMENT COSTS**

	<b>Amount</b>
Salaries and Benefits	\$1,182,153
<b>Supply and Services Costs</b>	
Non-personnel Services	14,089
Materials and Supplies	274
Services of Other Departments	76,585
<b>DEPARTMENT Cost Total</b>	<b>1,273,101</b>
Adjustments	0
<b>Total</b>	<b>1,273,101</b>

**B. INCOMING COSTS**

<b>Department</b>	<b>Incoming</b>
1 Building Depreciation	45,038
<b>Total Incoming</b>	<b>45,038</b>

**C. TOTAL ALLOCATED** **1,318,139**

## D. DEPARTMENTAL ALLOCATIONS

Dept:10 MAYOR'S BUDGET OFFICE

	FY 2009-10 Department Budget	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	4,288,225	0.06%	752	0	752
Administrative Services	215,234,374	2.86%	37,762	0	37,762
Adult Probation	12,658,916	0.17%	2,221	0	2,221
Airport	713,227,912	9.49%	125,134	0	125,134
Arts Commission	10,164,086	0.14%	1,783	0	1,783
Asian Art Museum	7,443,501	0.10%	1,306	0	1,306
Assessor/Recorder	15,696,886	0.21%	2,754	0	2,754
Board of Supervisors	10,701,998	0.14%	1,878	0	1,878
Building Inspection	39,875,425	0.53%	6,996	0	6,996
Child Support Services	15,019,609	0.20%	2,635	0	2,635
Children&Families Commission	31,610,700	0.42%	5,546	0	5,546
Children, Youth & Families	136,694,325	1.82%	23,983	0	23,983
City Attorney	63,621,054	0.85%	11,162	0	11,162
City Planning	23,891,191	0.32%	4,192	0	4,192
Civil Service Commission	805,694	0.01%	141	0	141
Controller	30,390,598	0.40%	5,332	0	5,332
District Attorney	39,177,863	0.52%	6,874	0	6,874
Economic&Workforce Dev	25,378,308	0.34%	4,453	0	4,453
Elections	14,728,299	0.20%	2,584	0	2,584
Emergency Communications	46,798,692	0.62%	8,211	0	8,211
Environment	15,852,072	0.21%	2,781	0	2,781
Ethics	5,453,874	0.07%	957	0	957
Fine Arts Museums	13,145,785	0.17%	2,306	0	2,306
Fire	282,494,416	3.76%	49,563	0	49,563
General City Responsibility	291,342,812	3.88%	51,115	0	51,115 Not allocated out
Health Service System	6,039,298	0.08%	1,060	0	1,060
Health-Health at Home	6,840,216	0.09%	1,200	0	1,200
Health-Jail Health	28,368,792	0.38%	4,977	0	4,977
Health-Laguna Honda Hospital	211,611,819	2.82%	37,127	0	37,127
Health-Mental Health	242,293,304	3.22%	42,510	0	42,510
Health-Primary Care	60,446,506	0.80%	10,605	0	10,605
Health-Public Health	224,822,460	2.99%	39,444	0	39,444
Health-SF General Hospital	634,523,068	8.45%	111,325	0	111,325
Health-Substance Abuse	64,477,905	0.86%	11,312	0	11,312

Human Resources	84,116,570	1.12%	14,758	0	14,758
Human Rights Commission	6,503,734	0.09%	1,141	0	1,141
Human Services	684,144,913	9.11%	120,031	0	120,031
Juvenile Probation	35,369,580	0.47%	6,205	0	6,205
Law Library	705,954	0.01%	124	0	124
Mayor	27,618,476	0.37%	4,846	0	4,846
MTA-MUNI	709,076,388	9.44%	124,405	0	124,405
MTA-Parking&Traffic	115,670,463	1.54%	20,294	0	20,294
MTA-Taxicab Commission	3,091,024	0.04%	542	0	542
Permit Appeals	834,412	0.01%	146	0	146
Police	442,172,419	5.89%	77,578	\$0	77,578
Port	83,803,519	1.12%	14,703	0	14,703
Public Defender	23,428,588	0.31%	4,110	0	4,110
Public Library	83,123,314	1.11%	14,584	0	14,584
Public Works-Admin	23,700,899	0.32%	4,158	0	4,158
Public Works-Architecture	7,465,039	0.10%	1,310	0	1,310
Public Works-Bldg Repair	18,862,654	0.25%	3,309	0	3,309
Public Works-Construction	5,217,927	0.07%	915	0	915
Public Works-Engineering	56,929,094	0.76%	9,988	0	9,988
Public Works-Street Env	44,479,398	0.59%	7,804	0	7,804
Public Works-Street Sewer	21,810,272	0.29%	3,827	0	3,827
Public Works-Street Use & Map	16,793,728	0.22%	2,946	0	2,946
Public Works-Urban Forest	21,000,912	0.28%	3,685	0	3,685
PUC	129,252,455	1.72%	22,677	0	22,677
PUC-Clean Water	216,995,605	2.89%	38,071	0	38,071
PUC-Hetch Hetchy	242,680,139	3.23%	42,577	0	42,577
PUC-Water	270,574,070	3.60%	47,471	0	47,471
Recreation&Park	232,307,344	3.09%	40,758	0	40,758
Rent Arbitration Bd	5,381,683	0.07%	944	0	944
Retirement Commission	18,754,516	0.25%	3,290	0	3,290
SF Unified School District	80,129	0.00%	14	0	14
Sheriff	170,721,541	2.27%	29,953	0	29,953
Status of Women	3,484,050	0.05%	611	0	611
Technology	86,557,497	1.15%	15,186	0	15,186
Treasurer/Tax Collector	27,614,569	0.37%	4,845	0	4,845
Trial Courts	35,039,325	0.47%	6,148	0	6,148
War Memorial	12,561,453	0.17%	2,204	0	2,204
<b>Subtotal</b>	<b>7,513,043,636</b>	<b>100.00%</b>	<b>1,318,139</b>	<b>0</b>	<b>1,318,139</b>
Net out amount not allocated out to Departments					(51,115)
<b>Total allocated to Departments</b>					<b>1,267,024</b>

Dept:10 MAYOR'S BUDGET OFFICE

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2010  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**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 and Benefits	\$334,975
<b>Supply and Services Costs</b>	
Non-personnel Services	9,507,569
Materials and Supplies	986
Expenditure Recoveries	(9,973,318)
<b>Department Cost Total</b>	<b>(129,788)</b>
Adjustments	0
<b>Total</b>	<b>(129,788)</b>

**B. INCOMING COSTS**

<b>Department</b>	<b>Incoming</b>
1 Building Depreciation	5,431
7 City Attorney	3,013
<b>Total Incoming</b>	<b>8,444</b>

**C. TOTAL ALLOCATED** **(121,064)**

## D. DEPARTMENTAL ALLOCATIONS

Dept:11 ADMIN SERVICES - RISK MANAGEMENT

	Work Order Recoveries	Allocation Percent	Department Allocation
Administrative Services	158,988	1.59%	(1,930)
ADM-Real Estate	193,148	1.94%	(2,345)
Airport	3,007,178	30.15%	(36,503)
Arts Commission	1,470	0.01%	(18)
Asian Art Museum	250,485	2.51%	(3,041)
Board of Supervisors	2,400	0.02%	(29)
Controller	9,262	0.09%	(112)
City Planning	7,903	0.08%	(96)
Convention Facilities	338,321	3.39%	(4,107)
Elections	23,721	0.24%	(288)
Emergency Communications	41,413	0.42%	(503)
Environment	9,463	0.09%	(115)
Fine Arts Museums	609,219	6.11%	(7,395)
General City Responsibility	67,000	0.67%	(813) Not allocated out
Health Service System	2,575	0.03%	(31)
Health-Public Health	50,994	0.51%	(619)
Human Rights Commission	39,950	0.40%	(485)
Human Services	19,385	0.19%	(235)
Juvenile Probation	31,641	0.32%	(384)
Law Library	11,250	0.11%	(137)
MTA-MUNI	1,316,283	13.20%	(15,978)
MTA-Parking&Traffic	5,000	0.05%	(61)
Port	1,982,457	19.88%	(24,065)
Public Library	51,790	0.52%	(629)
PUC	46,780	0.47%	(568)
PUC-Clean Water	197,951	1.98%	(2,403)
PUC-Hetch Hetchy	623,942	6.26%	(7,574)
PUC-Water	455,735	4.57%	(5,532)
Recreation&Park	51,134	0.51%	(621)
Rent Arbitration Bd	1,733	0.02%	(21)
Retirement Commission	6,860	0.07%	(83)
SF Redevelopment Agency	61,367	0.62%	(745)
Sheriff	85,165	0.85%	(1,034)
Technology	144,736	1.45%	(1,757)
Treasurer/Tax Collector	12,455	0.12%	(151)
Trial Courts	54,164	0.54%	(657)
<b>Subtotal</b>	<b>9,973,318</b>	<b>100.00%</b>	<b>(121,064)</b>
Net out amount not allocated out to Departments			813
<b>Total allocated to Departments</b>			<b>(120,251)</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2010  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2012**

**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 and Benefits	\$4,600,541
<b>Supply and Services Cost</b>	
Non-personnel Services	49,622,923
Materials and Supplies	18,585
Allocated Charges	1,267,090
Services of Other Departments	651,039
Expenditure Recoveries	(56,177,099)
<b>Department Cost Subtotal</b>	<b>(16,921)</b>
Adjustments	0
 Total	 (16,921)
General Admin Distribution	
<b>Grand Total</b>	<b>(16,921)</b>
<b>B. INCOMING COSTS - Not applicable</b>	
<b>C. TOTAL ALLOCATED</b>	<b>(16,921)</b>

## D. DEPARTMENTAL ALLOCATIONS

Dept:12 HR - WORKERS' COMP

	Benefits Paid by Department	Allocation Percent	Department Allocation
Academy of Sciences	3,141	0.01%	(1)
Administrative Services	382,701	0.85%	(144)
ADM-Real Estate	370,968	0.83%	(140)
Adult Probation	207,909	0.46%	(78)
Airport	1,489,379	3.31%	(561)
Animal Care	46,726	0.10%	(18)
Arts Commission	9,376	0.02%	(4)
Asian Art Museum	8,315	0.02%	(3)
Assessor/Recorder	44,827	0.10%	(17)
Board of Supervisors	842	0.00%	(0)
Building Inspection	67,213	0.15%	(25)
Child Support Services	201,652	0.45%	(76)
Children, Youth & Families	5,532	0.01%	(2)
City Attorney	60,422	0.13%	(23)
City Planning	9,643	0.02%	(4)
Civil Service Commission	1,859	0.00%	(1)
Controller	2,045	0.00%	(1)
District Attorney	126,763	0.28%	(48)
Elections	34,714	0.08%	(13)
Emergency Communications	396,229	0.88%	(149)
Environment	12,396	0.03%	(5)
Fine Arts Museums	257,494	0.57%	(97)
Fire	7,179,423	15.97%	(2,703)
Health Service System	20,383	0.05%	(8)
Health-Laguna Honda Hospital	2,895,018	6.44%	(1,090)
Health-Mental Health	40,145	0.09%	(15)
Health-Primary Care	451,443	1.00%	(170)
Health-Public Health	745,346	1.66%	(281)
Health-SF General Hospital	4,120,854	9.17%	(1,551)
Human Resources	104,296	0.23%	(39)
Human Rights Commission	1,581	0.00%	(1)
Human Services	1,659,662	3.69%	(625)
Juvenile Probation	1,045,779	2.33%	(394)
Law Library	40,414	0.09%	(15)
Mayor	17,769	0.04%	(7)
Medical Examiner	67,317	0.15%	(25)
MTA-Taxicab Commission	202	0.00%	(0)
Police	9,290,021	20.67%	(3,497)
Port	914,203	2.03%	(344)
Public Defender	102,699	0.23%	(39)
Public Library	572,485	1.27%	(216)
Public Works-Admin	32,296	0.07%	(12)
Public Works-Architecture	8,976	0.02%	(3)
Public Works-Bldg Repair	290,006	0.65%	(109)



Public Works-Construction	11,359	0.03%	(4)	Dept:12 HR - WORKERS' COMP
Public Works-Engineering	51,648	0.11%	(19)	
Public Works-Street Env	908,760	2.02%	(342)	
Public Works-Street Sewer	282,267	0.63%	(106)	
Public Works-Street Use & Map	9,491	0.02%	(4)	
Public Works-Urban Forest	557,823	1.24%	(210)	
PUC	159,490	0.35%	(60)	
PUC-Clean Water	577,652	1.29%	(217)	
PUC-Hetch Hetchy	469,696	1.04%	(177)	
PUC-Water	1,561,496	3.47%	(588)	
Recreation&Park	2,649,220	5.89%	(997)	
Rent Arbitration Bd	734	0.00%	(0)	
Retirement Commission	61,384	0.14%	(23)	
SF Community College District	1,083,164	2.41%	(408)	
Sheriff	2,600,864	5.79%	(979)	
Technology	336,316	0.75%	(127)	
Treasurer/Tax Collector	108,196	0.24%	(41)	
Trial Courts	18,465	0.04%	(7)	
War Memorial	160,987	0.36%	(61)	
Subtotal	44,949,474	100.00%	(16,921)	
Net out amount not allocated out to Departments			0	
Total allocated to Departments			(16,921)	