



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: August 10, 2021
Filing Ref: SFO22**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2021-22**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--|--|
| 1. Employee Fringe Benefits | 8. Administrative Services - Risk Management |
| 2. Controller | 9. Human Resources - Workers' Compensation |
| 3. The Health Services System Division | 10. Central Shops Fund ISF |
| 4. Administrative Services | 11. Finance Corporation ISF |
| 5. City Attorney | 12. Reproduction Fund ISF |
| 6. Civil Service Commission | 13. Telecommunications ISF |
| 7. 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 cost 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 county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and 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 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 by 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.

City/County of San Francisco

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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 Uniform Guidance, 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: There are no adjustments in the fiscal year 2021-22 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

CITY/COUNTY OF SAN FRANCISCO

DocuSigned by:
BY Todd Rydstrom
 DCFF5DC8EE3449D...
 Ben Rosenfield

Name
 Controller

Title
 8/23/2021

Date

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY Sandeep Singh

SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division

Aug 23, 2021

Date

Negotiated by Loc Trinh
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment: Summary Schedule

21-22_SFO_Negotiation_Agreement

Final Audit Report

2021-08-23

Created:	2021-08-23
By:	Loc Trinh (LTrinh@sco.ca.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAA1ecL2OOX_aKLQDouH7qc8G5QKy8UHn6i

"21-22_SFO_Negotiation_Agreement" History

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2021-08-23 - 6:31:26 PM GMT

City and County of San Francisco FY 2021-22
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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	-	-	27,668	110,920	-	-	-	-	797,724	59,805
2 Equipment Depreciation	30,038	-	175,028	11,807	-	-	1,026	55,623	33,537	-
3 Board of Supervisors	1,192	-	-	8,950	208,209	-	5,033	2,688	9,203	18,979
4 Controller	23,330	-	-	162,572	(1,119,544)	-	100,070	47,913	136,898	98,399
5 Health Service System	56,207	-	-	982,748	(115,250)	-	202,172	302,647	998,332	(83,035)
6 Administrative Services	1,999	1,631,160	8,683,801	27,580	112,581	330,770	17,324	3,657	32,134	53,624
7 City Attorney	858	-	538,604	(26,121)	(190,314)	-	200,938	40,905	265,183	(888,719)
8 Civil Service Commission	229	-	-	3,410	35,522	-	750	1,148	3,725	5,490
9 Human Resources	4,971	-	-	74,159	772,522	-	16,305	24,959	81,006	119,393
10 Mayor's Budget Office	611	-	-	3,888	108,416	-	2,666	1,117	3,909	8,959
11 Admin Svcs - Risk Management	-	-	3,149	90	58,930	-	164	3,212	-	31
12 Human Resources - Workers' Comp	1,580	-	-	-	0	4,141	16,092	0	0	0
TOTAL CURRENT ALLOCATIONS	121,015	1,631,160	9,428,251	1,360,003	(128,929)	334,912	562,538	483,869	2,361,651	(607,073)
Prior Allocation in FY 2019-20 Plan	133,738	1,782,168	4,166,915	1,112,123	(849,295)	364,763	372,660	524,580	1,857,037	(939,996)
Adjustment for Difference to Prior Plan	(12,723)	(151,008)	5,261,336	247,880	720,366	(29,851)	189,878	(40,710)	504,614	332,923
TOTAL ALLOCATION IN FY 2021-22 PLAN	108,292	1,480,152	14,689,587	1,607,884	591,437	305,060	752,415	443,159	2,866,265	(274,151)

SUMMARY SCHEDULE

Department	Child Support Services	Children & Families Commission	Children, Youth & Families	City Planning	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications	Environment
1 Building Depreciation	-	-	-	33,950	-	284,293	83,963	344,282	-	-
2 Equipment Depreciation	-	-	-	114,637	-	50,210	8,854	88,169	197,192	-
3 Board of Supervisors	3,113	5,081	50,162	11,929	-	15,904	15,467	5,699	19,190	5,326
4 Controller	11,542	79,492	1,042,832	216,279	-	225,652	305,231	103,537	359,523	98,147
5 Health Service System	(417,341)	(16,690)	34,408	(9,028)	-	1,781,439	806,829	300,879	1,704,171	(73,028)
6 Administrative Services	16,764	11,901	136,216	51,464	477,525	44,751	56,107	3,078	92,998	16,596
7 City Attorney	2,328	8,540	(5,766)	(56,087)	(83,198)	448,526	(741,691)	253,547	41,282	(26,609)
8 Civil Service Commission	1,413	264	1,180	4,580	-	6,247	2,613	2,168	5,833	1,831
9 Human Resources	30,729	5,743	25,672	99,606	-	135,867	56,834	47,148	126,852	39,812
10 Mayor's Budget Office	1,259	2,893	29,145	5,168	-	6,832	8,064	2,477	8,943	2,395
11 Admin Svcs - Risk Management	-	-	-	89	11,255	-	-	283	906	61
12 Human Resources - Workers' Comp	-	-	227	63,666	-	0	0	100,722	0	0
TOTAL CURRENT ALLOCATIONS	(350,192)	97,224	1,314,075	536,253	405,582	2,999,723	602,273	1,251,988	2,556,890	64,529
Prior Allocation in FY 2019-20 Plan	(385,451)	68,047	881,058	(232,050)	5,303,203	2,907,274	1,268,919	1,003,818	1,969,246	(34,197)
Adjustment for Difference to Prior Plan	35,259	29,177	433,017	768,303	(4,897,621)	92,449	(666,646)	248,171	587,644	98,726
TOTAL ALLOCATION IN FY 2021-22 PLAN	(314,934)	126,401	1,747,093	1,304,557	(4,492,039)	3,092,171	(64,373)	1,500,159	3,144,534	163,255

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SUMMARY SCHEDULE

Department	Ethics	Fine Arts Museums	Fire Department	Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Primary Care	Public Health - Public Health Admin
1 Building Depreciation	9,145	-	1,659	-	-	-	-	-	-	-
2 Equipment Depreciation	-	37,933	2,692,967	-	-	-	-	-	-	1,944,528
3 Board of Supervisors	2,121	4,675	92,505	78,928	2,022	38,730	7,773	66,042	22,025	41,197
4 Controller	38,434	81,050	1,577,401	1,293,032	35,444	776,001	142,185	(23,898)	397,044	(1,879,447)
5 Health Service System	122,792	613,670	9,752,241	1,309,296	97,963	515,029	293,563	2,903,055	913,369	1,529,333
6 Administrative Services	3,181	5,947	156,248	195,340	2,643	74,864	11,233	101,268	30,767	169,281
7 City Attorney	176,876	509,783	1,143,463	(23,653)	-	-	74,731	(238,948)	72,777	-
8 Civil Service Commission	428	2,304	37,222	12,615	944	4,962	2,829	27,972	8,801	14,736
9 Human Resources	9,311	50,106	809,508	274,360	20,528	107,923	61,515	608,328	191,394	320,468
10 Mayor's Budget Office	1,078	1,817	39,376	41,447	807	20,842	3,432	27,539	9,401	18,291
11 Admin Svcs - Risk Management	-	11,977	-	-	-	-	-	-	-	-
12 Human Resources - Workers' Comp	8,214	0	0	-	-	-	-	0	-	-
TOTAL CURRENT ALLOCATIONS	371,580	1,319,263	16,302,591	3,181,364	160,351	1,538,351	597,261	3,471,357	1,645,577	2,158,387
Prior Allocation in FY 2019-20 Plan	199,999	1,052,176	15,916,723	2,928,412	151,082	1,726,475	545,981	3,726,730	1,743,618	1,500,037
Adjustment for Difference to Prior Plan	171,581	267,087	385,868	252,952	9,269	(188,124)	51,280	(255,373)	(98,040)	658,350
TOTAL ALLOCATION IN FY 2021-22 PLAN	543,160	1,586,349	16,688,459	3,434,316	169,619	1,350,228	648,541	3,215,984	1,547,537	2,816,736

SUMMARY SCHEDULE

Department	Public Health - Public Health Division	Public Health - SF General Hospital	Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA - MUNI
1 Building Depreciation	156,468	-	-	15,163	1,057,083	-	-	477,016	-	1,196,318
2 Equipment Depreciation	-	-	5,375	-	173,667	93,909	-	-	-	-
3 Board of Supervisors	24,027	199,540	59,538	1,551	200,452	9,485	366	52,010	-	231,856
4 Controller	453,236	111,967	1,230,763	29,033	1,014,962	91,249	7,365	900,783	-	(380,222)
5 Health Service System	714,346	6,546,582	775,806	167,450	(351,642)	1,113,512	12,462	833,600	-	(508,357)
6 Administrative Services	36,895	315,446	123,014	2,989	274,846	17,182	621	93,593	532,986	322,516
7 City Attorney	1,612,671	(772,429)	263,748	(6,116)	1,348	592,841	1,263	1,017,531	159,962	(3,738,215)
8 Civil Service Commission	6,883	63,078	2,513	474	49,325	3,964	42	2,925	-	96,353
9 Human Resources	149,689	1,371,819	54,658	10,318	1,072,702	86,200	922	63,605	-	2,095,463
10 Mayor's Budget Office	11,369	91,996	34,136	722	98,174	3,977	199	29,521	-	97,440
11 Admin Svcs - Risk Management	7,582	-	-	-	59	411	114	232	-	24,976
12 Human Resources - Workers' Comp	0	0	111,132	-	0	0	-	0	197,341	0
TOTAL CURRENT ALLOCATIONS	3,173,166	7,928,000	2,660,682	221,583	3,590,975	2,012,730	23,354	3,470,817	890,290	(561,872)
Prior Allocation in FY 2019-20 Plan	890,177	8,427,106	1,722,414	117,527	1,918,102	1,771,020	21,385	2,874,560	981,280	(2,139,995)
Adjustment for Difference to Prior Plan	2,282,989	(499,106)	938,269	104,057	1,672,873	241,710	1,969	596,257	(90,990)	1,578,123
TOTAL ALLOCATION IN FY 2021-22 PLAN	5,456,154	7,428,894	3,598,951	325,640	5,263,848	2,254,440	25,323	4,067,073	799,300	1,016,251

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SUMMARY SCHEDULE

Department	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Adjustment New Department		Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
				Police Accountability	Police Department					
1 Building Depreciation	3,935	-	670	45,475	696,150	-	174,000	-	177,126	24,230
2 Equipment Depreciation	-	-	-	-	2,780,027	-	43,719	8,895	2,005,021	-
3 Board of Supervisors	44,905	1,161	254	2,464	151,429	23,043	9,361	37,458	(848)	8,122
4 Controller	831,984	22,140	9,355	51,012	2,723,315	154,886	165,795	332,234	(1,902,965)	138,957
5 Health Service System	7,319	27,566	(7,977)	276,216	15,487,669	22,832	1,218,713	30,815	(4,107)	(6,084)
6 Administrative Services	67,988	1,842	957	3,115	247,044	69,549	23,061	43,365	26,646	16,256
7 City Attorney	248,133	945,399	(17,181)	125,878	4,567,077	(546,195)	72,704	(34,695)	774,812	36,472
8 Civil Service Commission	14,906	301	102	933	61,381	5,295	4,140	15,106	2,872	4,254
9 Human Resources	324,163	6,537	2,221	20,292	1,334,897	115,163	90,027	328,533	62,458	92,512
10 Mayor's Budget Office	20,412	563	108	1,073	64,275	11,439	3,832	15,931	(1,678)	3,053
11 Admin Svcs - Risk Management	-	-	-	-	-	33,167	-	618	3,549	-
12 Human Resources - Workers' Comp	-	-	-	-	0	0	0	0	0	-
TOTAL CURRENT ALLOCATIONS	1,563,744	1,005,508	(11,491)	526,460	28,113,263	(110,821)	1,805,352	778,258	1,142,885	317,774
Prior Allocation in FY 2019-20 Plan	1,969,197	467,475	(12,038)	185,367	28,758,015	(967,926)	1,638,055	679,163	(4,386,263)	1,251,379
Adjustment for Difference to Prior Plan	(405,452)	538,033	547	341,093	(644,752)	857,105	167,297	99,095	5,529,148	(933,605)
TOTAL ALLOCATION IN FY 2021-22 PLAN	1,158,292	1,543,541	(10,944)	867,553	27,468,512	746,283	1,972,649	877,353	6,672,033	(615,831)

SUMMARY SCHEDULE

Department	Public Works - Building Repair	Public Works - Construction	Public Works - Engineering	Public Works - Street Environment	Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC-Public Utilities Bureaus	PUC-Clean Power SF	PUC-Hetch Hetchy
1 Building Depreciation	-	-	38,426	-	-	11,271	-	925	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	7,264	-	25,774	20,201	4,793	5,838	9,749	9,563	30,026	34,746
4 Controller	131,278	-	498,284	366,679	90,429	106,485	184,844	(3,924,110)	595,438	620,239
5 Health Service System	(4,086)	-	(8,224)	(11,056)	(1,962)	(3,097)	(3,815)	61,353	-	129,103
6 Administrative Services	14,058	-	49,872	27,938	7,426	12,147	15,271	(18,314)	56,369	53,597
7 City Attorney	93,432	-	183,586	1,216,993	-	96,749	113,699	83,533	-	(1,002,473)
8 Civil Service Commission	2,857	-	5,750	7,731	1,372	2,165	2,667	13,710	363	6,670
9 Human Resources	62,131	-	125,055	168,123	29,833	47,094	58,006	298,153	7,889	145,055
10 Mayor's Budget Office	3,119	-	12,866	8,762	2,269	2,561	4,665	27	17,586	17,789
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	2,559	-	8,600
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	0	-	0
TOTAL CURRENT ALLOCATIONS	310,053	0	931,390	1,805,370	134,160	281,214	385,087	(3,472,601)	707,671	13,327
Prior Allocation in FY 2019-20 Plan	988,718	(191,765)	2,418,482	3,236,770	458,113	789,642	887,065	(6,899,630)	168,210	2,379,344
Adjustment for Difference to Prior Plan	(678,665)	191,765	(1,487,093)	(1,431,400)	(323,953)	(508,428)	(501,978)	3,427,029	539,461	(2,366,017)
TOTAL ALLOCATION IN FY 2021-22 PLAN	(368,611)	191,765	(555,703)	373,970	(189,793)	(227,215)	(116,891)	(45,573)	1,247,132	(2,352,690)

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Department	PUC-Wastewater	PUC-Water	Recreation & Park	Rent Arbitration Board	Retirement Commission	SF Community College District	Community Investment & Infrastructure SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women
1 Building Depreciation	-	-	7,412	18,173	-	-	90,182	-	758,033	5,910
2 Equipment Depreciation	-	-	1,491,918	-	-	-	-	-	258,992	-
3 Board of Supervisors	45,811	96,922	49,948	1,918	6,815	-	-	-	55,615	3,129
4 Controller	669,911	1,289,645	43,421	35,106	(88,285)	-	858,373	-	1,011,168	64,575
5 Health Service System	(105,728)	(27,804)	3,604,623	(20,485)	(34,084)	80,371	-	349,482	6,181,934	49,325
6 Administrative Services	93,019	158,099	92,262	1,188	24,759	-	-	-	107,657	5,335
7 City Attorney	(566,711)	2,749	(239,538)	(13,833)	(1,758,321)	49,248	23,324	827	1,706,378	118,070
8 Civil Service Commission	9,239	14,447	22,137	693	2,134	9,771	-	78,228	21,060	147
9 Human Resources	200,929	314,193	481,434	15,068	46,403	212,507	-	1,701,298	458,019	3,194
10 Mayor's Budget Office	23,271	51,325	20,425	849	3,150	-	-	-	24,214	1,788
11 Admin Svcs - Risk Management	3,566	4,857	406	7	71	-	-	-	1,280	-
12 Human Resources - Workers' Comp	0	0	0	-	0	-	-	-	0	-
TOTAL CURRENT ALLOCATIONS	373,306	1,904,433	5,574,447	38,683	(1,797,358)	351,897	971,879	2,129,834	10,584,353	251,471
Prior Allocation in FY 2019-20 Plan	(1,657,404)	2,769,144	4,139,024	15,608	(845,776)	(62,663)	1,153,245	9,527,374	9,868,072	109,734
Adjustment for Difference to Prior Plan	2,030,710	(864,711)	1,435,424	23,076	(951,582)	414,560	(181,366)	(7,397,539)	716,280	141,738
TOTAL ALLOCATION IN FY 2021-22 PLAN	2,404,016	1,039,722	7,009,871	61,759	(2,748,940)	766,457	790,513	(5,267,705)	11,300,633	393,209

SUMMARY SCHEDULE

Department	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies	Total Allocated to non-Central CostDepts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	165,925	891,513	552,834	-	-	8,317,647	4,390,325	12,707,973	12,707,973	-
2 Equipment Depreciation	61,403	-	-	15,505	-	12,379,982	695,368	13,075,350	13,075,350	-
3 Board of Supervisors	25,714	9,319	26,965	5,371	-	2,273,803	153,850	2,427,653	2,427,653	-
4 Controller	359,284	166,033	497,285	101,627	-	13,992,674	2,646,454	16,639,128	16,639,128	-
5 Health Service System	(151,258)	1,132,181	2,444,450	(39,072)	-	64,484,642	5,207,440	69,692,081	69,692,081	-
6 Administrative Services	(189,117)	28,862	39,705	17,359	-	15,370,207	300,867	15,671,073	15,671,073	-
7 City Attorney	(135,785)	329,874	6,186	(3,463)	3,819	7,110,586	1,133,206	8,243,792	8,243,792	-
8 Civil Service Commission	5,247	3,988	9,262	1,492	-	745,192	38,883	784,075	784,075	-
9 Human Resources	114,102	86,739	201,429	32,449	-	16,206,298	754,273	16,960,571	16,960,571	-
10 Mayor's Budget Office	13,037	3,869	12,129	2,561	-	1,073,573	77,260	1,150,833	1,150,833	-
11 Admin Svcs - Risk Management	1,847	401	341	-	-	184,791	7,865	192,656	192,656	-
12 Human Resources - Workers' Comp	0	0	1,283	-	-	504,397	(504,397)	0	0	-
TOTAL CURRENT ALLOCATIONS	270,398	2,652,780	3,791,868	133,830	3,819	142,643,792	14,901,393	157,545,185		
Prior Allocation in FY 2019-20 Plan	321,171	2,591,518	3,961,924	176,293	26,837	133,260,836				
Adjustment for Difference to Prior Plan	(50,773)	61,262	(170,056)	(42,463)	(23,017)	9,382,956				
TOTAL ALLOCATION IN FY 2021-22 PLAN	219,625	2,714,042	3,621,811	91,368	(19,198)	152,026,748				

Cost Allocation Plan

Prepared in compliance with 2 CFR Part 200 Guidelines
City and County of San Francisco
For the Plan Year Ending
June 30, 2022

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

CERTIFICATION OF COST ALLOCATION PLAN

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

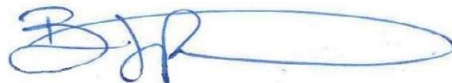
All costs included in this revised proposal (based on Fiscal Year 2019-20 actual expenditures) to establish billing or final indirect cost rates for Fiscal Year 2021-22, are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards, formerly 2 CFR Part 225 Cost Principles for State and Local and Indian Tribal Governments (OMB Circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Government Unit: City and County of San Francisco

Signature:

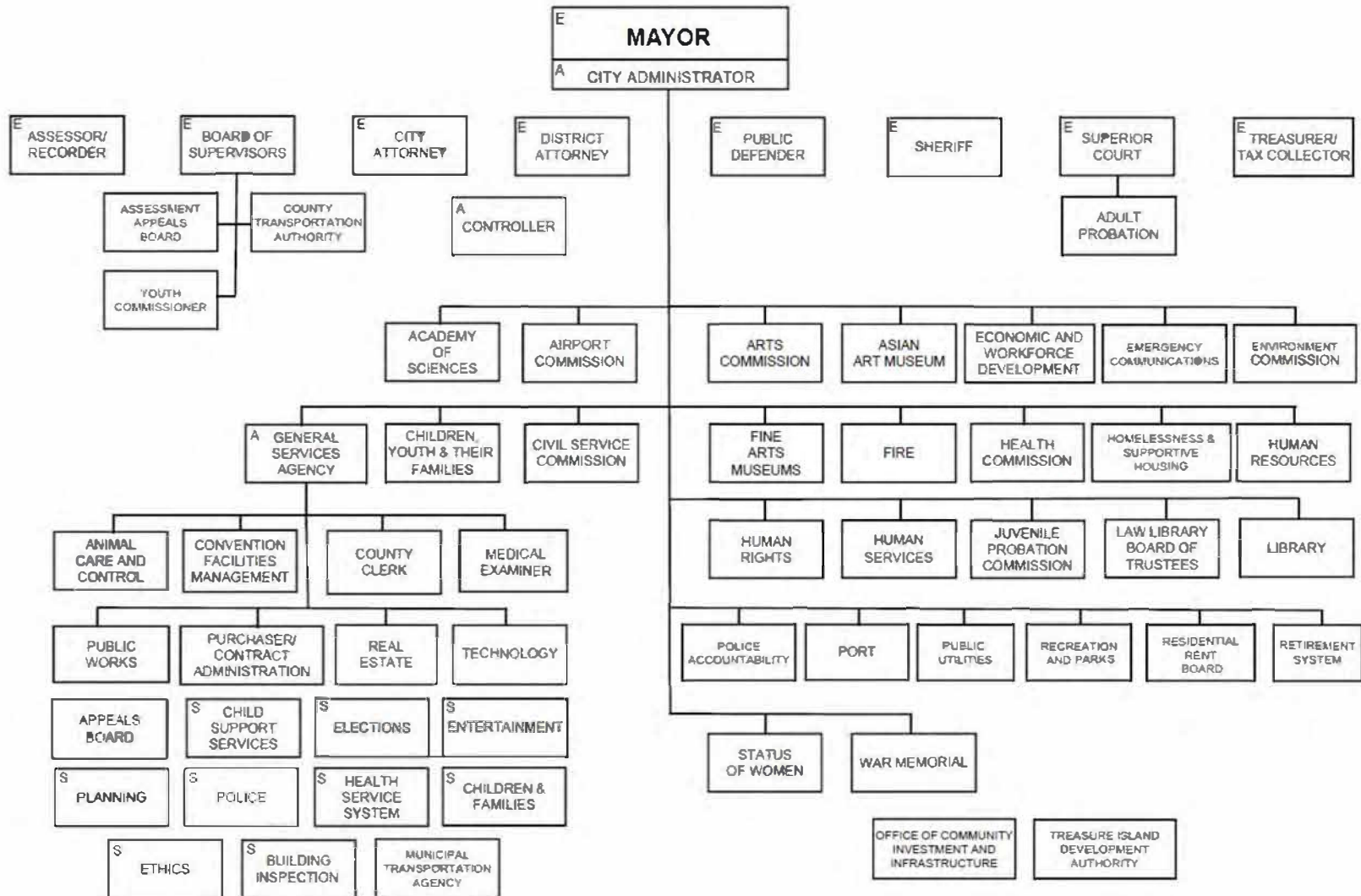
A handwritten signature in blue ink, appearing to read "BJR", is written over a horizontal line.

Name of Official: Ben Rosenfield, Controller

Date of Execution: January 29, 2021

City and County of San Francisco Organization Chart

(As of June 30, 2019)



A = Appointed / E = Elected / S = Shared – appointed by various elected officials.

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City and County of San Francisco FY 2021-22
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INTRODUCTION - Changes from Prior Year Plan

- **Schedule 1 Building Depreciation:** No change to prior year methodology
- **Schedule 2 Equipment Depreciation:** No change to prior year methodology
- **Schedule 3 Board of Supervisors:** No change to prior year methodology. Per recommendation of the State Controller's Office, incoming costs allocated to the management and audit function continue to be excluded from costs allocated to city departments as first implemented in the FY 20-21 Cost Plan.
- **Schedule 4 Controller:** No change to prior year methodology. Schedule 4 Controller reports the System Procurement Division as a separate function to reflect re-organization of the System Procurement Division into a distinct, functional unit within Controller after conversion from the legacy Financial Accounting and Management Information System (FAMIS) to PeopleSoft Financials and Supply Chain Management System. In prior year's plans, the System Procurement Division was aggregated with Payroll & Personnel Services. Schedule 4 Controller continues to implement the recommendation of State Controller's Office to adjust costs to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations as first implemented in the FY 20-21 Cost Plan.
- **Schedule 5 Health Service System:** No change to prior year methodology. As first implemented in the FY 20-21 Cost Plan, schedule 5 Health Service System continues to implement the recommendations of State Controller's Office to 1) adjust costs to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations; 2) separate Health Service System into two functions: Administration and Retiree Health Subsidy Premiums; and 3) allocate costs for the two functions using different allocation bases.
- **Schedule 6 Administrative Services:** No change from prior year methodology. Schedule 6 Administrative Services continues to the recommendation of State Controller's Office to adjust costs allocated to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations as first implemented in the FY 20-21 Cost Plan.
- **Schedule 7 City Attorney:** No change from prior year methodology.
- **Schedule 8 Civil Service Commission:** No change from prior year methodology. Schedule 8 Civil Service Commission continues to implement the recommendation of State Controller's Office to adjust costs allocated to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations as first implemented in the FY 20-21 Cost Plan.
- **Schedule 9 Human Resources:** No change from prior year methodology. Schedule 9 Human Resources continues to implement the recommendation of State Controller's Office to adjust costs allocated to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations as first implemented in the FY 20-21 Cost Plan.
- **Schedule 10 Mayor - Budget Office:** Schedule 10 Mayor - Budget Office implements the October 2019 memorandum from State Controller's Office classify general government costs as unallocable.
- **Schedule 11 Admin Services - Risk Management:** No change from prior year methodology. Schedule 11 treats Risk Management as fully supported by direct bills and only allocates income costs from other central service agencies.
- **Schedule 12 Human Resources - Workers' Comp:** No change from prior year methodology.

City and County of San Francisco FY 2021-22
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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	-	-	27,668	110,920	-	-	-	-	797,724	59,805
2 Equipment Depreciation	30,038	-	175,028	11,807	-	-	1,026	55,623	33,537	-
3 Board of Supervisors	1,192	-	-	8,950	208,209	-	5,033	2,688	9,203	18,979
4 Controller	23,330	-	-	162,572	(1,119,544)	-	100,070	47,913	136,898	98,399
5 Health Service System	56,207	-	-	982,748	(115,250)	-	202,172	302,647	998,332	(83,035)
6 Administrative Services	1,999	1,631,160	8,683,801	27,580	112,581	330,770	17,324	3,657	32,134	53,624
7 City Attorney	858	-	538,604	(26,121)	(190,314)	-	200,938	40,905	265,183	(888,719)
8 Civil Service Commission	229	-	-	3,410	35,522	-	750	1,148	3,725	5,490
9 Human Resources	4,971	-	-	74,159	772,522	-	16,305	24,959	81,006	119,393
10 Mayor's Budget Office	611	-	-	3,888	108,416	-	2,666	1,117	3,909	8,959
11 Admin Svcs - Risk Management	-	-	3,149	90	58,930	-	164	3,212	-	31
12 Human Resources - Workers' Comp	1,580	-	-	-	0	4,141	16,092	0	0	0
TOTAL CURRENT ALLOCATIONS	121,015	1,631,160	9,428,251	1,360,003	(128,929)	334,912	562,538	483,869	2,361,651	(607,073)
Prior Allocation in FY 2019-20 Plan	133,738	1,782,168	4,166,915	1,112,123	(849,295)	364,763	372,660	524,580	1,857,037	(939,996)
Adjustment for Difference to Prior Plan	(12,723)	(151,008)	5,261,336	247,880	720,366	(29,851)	189,878	(40,710)	504,614	332,923
TOTAL ALLOCATION IN FY 2021-22 PLAN	108,292	1,480,152	14,689,587	1,607,884	591,437	305,060	752,415	443,159	2,866,265	(274,151)

SUMMARY SCHEDULE

Department	Child Support Services	Children & Families Commission	Children, Youth & Families	City Planning	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications	Environment
1 Building Depreciation	-	-	-	33,950	-	284,293	83,963	344,282	-	-
2 Equipment Depreciation	-	-	-	114,637	-	50,210	8,854	88,169	197,192	-
3 Board of Supervisors	3,113	5,081	50,162	11,929	-	15,904	15,467	5,699	19,190	5,326
4 Controller	11,542	79,492	1,042,832	216,279	-	225,652	305,231	103,537	359,523	98,147
5 Health Service System	(417,341)	(16,690)	34,408	(9,028)	-	1,781,439	806,829	300,879	1,704,171	(73,028)
6 Administrative Services	16,764	11,901	136,216	51,464	477,525	44,751	56,107	3,078	92,998	16,596
7 City Attorney	2,328	8,540	(5,766)	(56,087)	(83,198)	448,526	(741,691)	253,547	41,282	(26,609)
8 Civil Service Commission	1,413	264	1,180	4,580	-	6,247	2,613	2,168	5,833	1,831
9 Human Resources	30,729	5,743	25,672	99,606	-	135,867	56,834	47,148	126,852	39,812
10 Mayor's Budget Office	1,259	2,893	29,145	5,168	-	6,832	8,064	2,477	8,943	2,395
11 Admin Svcs - Risk Management	-	-	-	89	11,255	-	-	283	906	61
12 Human Resources - Workers' Comp	-	-	227	63,666	-	0	0	100,722	0	0
TOTAL CURRENT ALLOCATIONS	(350,192)	97,224	1,314,075	536,253	405,582	2,999,723	602,273	1,251,988	2,556,890	64,529
Prior Allocation in FY 2019-20 Plan	(385,451)	68,047	881,058	(232,050)	5,303,203	2,907,274	1,268,919	1,003,818	1,969,246	(34,197)
Adjustment for Difference to Prior Plan	35,259	29,177	433,017	768,303	(4,897,621)	92,449	(666,646)	248,171	587,644	98,726
TOTAL ALLOCATION IN FY 2021-22 PLAN	(314,934)	126,401	1,747,093	1,304,557	(4,492,039)	3,092,171	(64,373)	1,500,159	3,144,534	163,255

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SUMMARY SCHEDULE

Department	Ethics	Fine Arts Museums	Fire Department	Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Primary Care	Public Health - Public Health Admin
1 Building Depreciation	9,145	-	1,659	-	-	-	-	-	-	-
2 Equipment Depreciation	-	37,933	2,692,967	-	-	-	-	-	-	1,944,528
3 Board of Supervisors	2,121	4,675	92,505	78,928	2,022	38,730	7,773	66,042	22,025	41,197
4 Controller	38,434	81,050	1,577,401	1,293,032	35,444	776,001	142,185	(23,898)	397,044	(1,879,447)
5 Health Service System	122,792	613,670	9,752,241	1,309,296	97,963	515,029	293,563	2,903,055	913,369	1,529,333
6 Administrative Services	3,181	5,947	156,248	195,340	2,643	74,864	11,233	101,268	30,767	169,281
7 City Attorney	176,876	509,783	1,143,463	(23,653)	-	-	74,731	(238,948)	72,777	-
8 Civil Service Commission	428	2,304	37,222	12,615	944	4,962	2,829	27,972	8,801	14,736
9 Human Resources	9,311	50,106	809,508	274,360	20,528	107,923	61,515	608,328	191,394	320,468
10 Mayor's Budget Office	1,078	1,817	39,376	41,447	807	20,842	3,432	27,539	9,401	18,291
11 Admin Svcs - Risk Management	-	11,977	-	-	-	-	-	-	-	-
12 Human Resources - Workers' Comp	8,214	0	0	-	-	-	-	0	-	-
TOTAL CURRENT ALLOCATIONS	371,580	1,319,263	16,302,591	3,181,364	160,351	1,538,351	597,261	3,471,357	1,645,577	2,158,387
Prior Allocation in FY 2019-20 Plan	199,999	1,052,176	15,916,723	2,928,412	151,082	1,726,475	545,981	3,726,730	1,743,618	1,500,037
Adjustment for Difference to Prior Plan	171,581	267,087	385,868	252,952	9,269	(188,124)	51,280	(255,373)	(98,040)	658,350
TOTAL ALLOCATION IN FY 2021-22 PLAN	543,160	1,586,349	16,688,459	3,434,316	169,619	1,350,228	648,541	3,215,984	1,547,537	2,816,736

SUMMARY SCHEDULE

Department	Public Health - Public Health Division	Public Health - SF General Hospital	Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA - MUNI
1 Building Depreciation	156,468	-	-	15,163	1,057,083	-	-	477,016	-	1,196,318
2 Equipment Depreciation	-	-	5,375	-	173,667	93,909	-	-	-	-
3 Board of Supervisors	24,027	199,540	59,538	1,551	200,452	9,485	366	52,010	-	231,856
4 Controller	453,236	111,967	1,230,763	29,033	1,014,962	91,249	7,365	900,783	-	(380,222)
5 Health Service System	714,346	6,546,582	775,806	167,450	(351,642)	1,113,512	12,462	833,600	-	(508,357)
6 Administrative Services	36,895	315,446	123,014	2,989	274,846	17,182	621	93,593	532,986	322,516
7 City Attorney	1,612,671	(772,429)	263,748	(6,116)	1,348	592,841	1,263	1,017,531	159,962	(3,738,215)
8 Civil Service Commission	6,883	63,078	2,513	474	49,325	3,964	42	2,925	-	96,353
9 Human Resources	149,689	1,371,819	54,658	10,318	1,072,702	86,200	922	63,605	-	2,095,463
10 Mayor's Budget Office	11,369	91,996	34,136	722	98,174	3,977	199	29,521	-	97,440
11 Admin Svcs - Risk Management	7,582	-	-	-	59	411	114	232	-	24,976
12 Human Resources - Workers' Comp	0	0	111,132	-	0	0	-	0	197,341	0
TOTAL CURRENT ALLOCATIONS	3,173,166	7,928,000	2,660,682	221,583	3,590,975	2,012,730	23,354	3,470,817	890,290	(561,872)
Prior Allocation in FY 2019-20 Plan	890,177	8,427,106	1,722,414	117,527	1,918,102	1,771,020	21,385	2,874,560	981,280	(2,139,995)
Adjustment for Difference to Prior Plan	2,282,989	(499,106)	938,269	104,057	1,672,873	241,710	1,969	596,257	(90,990)	1,578,123
TOTAL ALLOCATION IN FY 2021-22 PLAN	5,456,154	7,428,894	3,598,951	325,640	5,263,848	2,254,440	25,323	4,067,073	799,300	1,016,251

City and County of San Francisco FY 2021-22
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SUMMARY SCHEDULE

Department	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Adjustment New Department		Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
				Police Accountability	Police Department					
1 Building Depreciation	3,935	-	670	45,475	696,150	-	174,000	-	177,126	24,230
2 Equipment Depreciation	-	-	-	-	2,780,027	-	43,719	8,895	2,005,021	-
3 Board of Supervisors	44,905	1,161	254	2,464	151,429	23,043	9,361	37,458	(848)	8,122
4 Controller	831,984	22,140	9,355	51,012	2,723,315	154,886	165,795	332,234	(1,902,965)	138,957
5 Health Service System	7,319	27,566	(7,977)	276,216	15,487,669	22,832	1,218,713	30,815	(4,107)	(6,084)
6 Administrative Services	67,988	1,842	957	3,115	247,044	69,549	23,061	43,365	26,646	16,256
7 City Attorney	248,133	945,399	(17,181)	125,878	4,567,077	(546,195)	72,704	(34,695)	774,812	36,472
8 Civil Service Commission	14,906	301	102	933	61,381	5,295	4,140	15,106	2,872	4,254
9 Human Resources	324,163	6,537	2,221	20,292	1,334,897	115,163	90,027	328,533	62,458	92,512
10 Mayor's Budget Office	20,412	563	108	1,073	64,275	11,439	3,832	15,931	(1,678)	3,053
11 Admin Svcs - Risk Management	-	-	-	-	-	33,167	-	618	3,549	-
12 Human Resources - Workers' Comp	-	-	-	-	0	0	0	0	0	-
TOTAL CURRENT ALLOCATIONS	1,563,744	1,005,508	(11,491)	526,460	28,113,263	(110,821)	1,805,352	778,258	1,142,885	317,774
Prior Allocation in FY 2019-20 Plan	1,969,197	467,475	(12,038)	185,367	28,758,015	(967,926)	1,638,055	679,163	(4,386,263)	1,251,379
Adjustment for Difference to Prior Plan	(405,452)	538,033	547	341,093	(644,752)	857,105	167,297	99,095	5,529,148	(933,605)
TOTAL ALLOCATION IN FY 2021-22 PLAN	1,158,292	1,543,541	(10,944)	867,553	27,468,512	746,283	1,972,649	877,353	6,672,033	(615,831)

SUMMARY SCHEDULE

Department	Public Works - Building Repair	Public Works - Construction	Public Works - Engineering	Public Works - Street Environment	Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC-Public Utilities Bureaus	PUC-Clean Power SF	PUC-Hetch Hetchy
1 Building Depreciation	-	-	38,426	-	-	11,271	-	925	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	7,264	-	25,774	20,201	4,793	5,838	9,749	9,563	30,026	34,746
4 Controller	131,278	-	498,284	366,679	90,429	106,485	184,844	(3,924,110)	595,438	620,239
5 Health Service System	(4,086)	-	(8,224)	(11,056)	(1,962)	(3,097)	(3,815)	61,353	-	129,103
6 Administrative Services	14,058	-	49,872	27,938	7,426	12,147	15,271	(18,314)	56,369	53,597
7 City Attorney	93,432	-	183,586	1,216,993	-	96,749	113,699	83,533	-	(1,002,473)
8 Civil Service Commission	2,857	-	5,750	7,731	1,372	2,165	2,667	13,710	363	6,670
9 Human Resources	62,131	-	125,055	168,123	29,833	47,094	58,006	298,153	7,889	145,055
10 Mayor's Budget Office	3,119	-	12,866	8,762	2,269	2,561	4,665	27	17,586	17,789
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	2,559	-	8,600
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	0	-	0
TOTAL CURRENT ALLOCATIONS	310,053	0	931,390	1,805,370	134,160	281,214	385,087	(3,472,601)	707,671	13,327
Prior Allocation in FY 2019-20 Plan	988,718	(191,765)	2,418,482	3,236,770	458,113	789,642	887,065	(6,899,630)	168,210	2,379,344
Adjustment for Difference to Prior Plan	(678,665)	191,765	(1,487,093)	(1,431,400)	(323,953)	(508,428)	(501,978)	3,427,029	539,461	(2,366,017)
TOTAL ALLOCATION IN FY 2021-22 PLAN	(368,611)	191,765	(555,703)	373,970	(189,793)	(227,215)	(116,891)	(45,573)	1,247,132	(2,352,690)

City and County of San Francisco FY 2021-22
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SUMMARY SCHEDULE

Department	PUC-Wastewater	PUC-Water	Recreation & Park	Rent Arbitration Board	Retirement Commission	SF Community College District	Community Investment & Infrastructure SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women
1 Building Depreciation	-	-	7,412	18,173	-	-	90,182	-	758,033	5,910
2 Equipment Depreciation	-	-	1,491,918	-	-	-	-	-	258,992	-
3 Board of Supervisors	45,811	96,922	49,948	1,918	6,815	-	-	-	55,615	3,129
4 Controller	669,911	1,289,645	43,421	35,106	(88,285)	-	858,373	-	1,011,168	64,575
5 Health Service System	(105,728)	(27,804)	3,604,623	(20,485)	(34,084)	80,371	-	349,482	6,181,934	49,325
6 Administrative Services	93,019	158,099	92,262	1,188	24,759	-	-	-	107,657	5,335
7 City Attorney	(566,711)	2,749	(239,538)	(13,833)	(1,758,321)	49,248	23,324	827	1,706,378	118,070
8 Civil Service Commission	9,239	14,447	22,137	693	2,134	9,771	-	78,228	21,060	147
9 Human Resources	200,929	314,193	481,434	15,068	46,403	212,507	-	1,701,298	458,019	3,194
10 Mayor's Budget Office	23,271	51,325	20,425	849	3,150	-	-	-	24,214	1,788
11 Admin Svcs - Risk Management	3,566	4,857	406	7	71	-	-	-	1,280	-
12 Human Resources - Workers' Comp	0	0	0	-	0	-	-	-	0	-
TOTAL CURRENT ALLOCATIONS	373,306	1,904,433	5,574,447	38,683	(1,797,358)	351,897	971,879	2,129,834	10,584,353	251,471
Prior Allocation in FY 2019-20 Plan	(1,657,404)	2,769,144	4,139,024	15,608	(845,776)	(62,663)	1,153,245	9,527,374	9,868,072	109,734
Adjustment for Difference to Prior Plan	2,030,710	(864,711)	1,435,424	23,076	(951,582)	414,560	(181,366)	(7,397,539)	716,280	141,738
TOTAL ALLOCATION IN FY 2021-22 PLAN	2,404,016	1,039,722	7,009,871	61,759	(2,748,940)	766,457	790,513	(5,267,705)	11,300,633	393,209

SUMMARY SCHEDULE

Department	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies	Total Allocated to non-Central CostDepts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	165,925	891,513	552,834	-	-	8,317,647	4,390,325	12,707,973	12,707,973	-
2 Equipment Depreciation	61,403	-	-	15,505	-	12,379,982	695,368	13,075,350	13,075,350	-
3 Board of Supervisors	25,714	9,319	26,965	5,371	-	2,273,803	153,850	2,427,653	2,427,653	-
4 Controller	359,284	166,033	497,285	101,627	-	13,992,674	2,646,454	16,639,128	16,639,128	-
5 Health Service System	(151,258)	1,132,181	2,444,450	(39,072)	-	64,484,642	5,207,440	69,692,081	69,692,081	-
6 Administrative Services	(189,117)	28,862	39,705	17,359	-	15,370,207	300,867	15,671,073	15,671,073	-
7 City Attorney	(135,785)	329,874	6,186	(3,463)	3,819	7,110,586	1,133,206	8,243,792	8,243,792	-
8 Civil Service Commission	5,247	3,988	9,262	1,492	-	745,192	38,883	784,075	784,075	-
9 Human Resources	114,102	86,739	201,429	32,449	-	16,206,298	754,273	16,960,571	16,960,571	-
10 Mayor's Budget Office	13,037	3,869	12,129	2,561	-	1,073,573	77,260	1,150,833	1,150,833	-
11 Admin Svcs - Risk Management	1,847	401	341	-	-	184,791	7,865	192,656	192,656	-
12 Human Resources - Workers' Comp	0	0	1,283	-	-	504,397	(504,397)	0	0	-
TOTAL CURRENT ALLOCATIONS	270,398	2,652,780	3,791,868	133,830	3,819	142,643,792	14,901,393	157,545,185		
Prior Allocation in FY 2019-20 Plan	321,171	2,591,518	3,961,924	176,293	26,837	133,260,836				
Adjustment for Difference to Prior Plan	(50,773)	61,262	(170,056)	(42,463)	(23,017)	9,382,956				
TOTAL ALLOCATION IN FY 2021-22 PLAN	219,625	2,714,042	3,621,811	91,368	(19,198)	152,026,748				

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022**

SCHEDULE 1 - BUILDING DEPRECIATION

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes, including buildings. The A-87 Cost Plan allocates building depreciation based on the cost of construction and subsequent improvements or renovation of buildings and excludes any buildings where departments pay rent to the City and County of San Francisco's Real Estate Division. Depreciation expenses for City Hall and the Hall of Justice have been included in this schedule and have been allocated based upon square footage of occupied space. Building depreciation was obtained from the City's fixed asset and financial reporting documents for June 30, 2020.

<u>Central Service Building</u>	<u>Depreciation Amount</u>
City Hall	6,930,028
Hall of Justice	1,997,474
1 South Van Ness	2,048,334
25 Van Ness	261,419
30 Van Ness	0
49 South Van Ness	241,892
555 7th Street	174,000
1650 Mission	1,058,871
1680 Mission	23,954
	12,735,972

CITY HALL Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	51,696	19.77%	1,370,025
ADM-Office of Cannabis	1,035	0.40%	27,429
Assessor-Recorder	30,101	11.51%	797,724
Board of Supervisors	32,893	12.58%	871,716
City Attorney	33,123	12.67%	877,812
Controller	30,372	11.61%	804,906
Elections	12,991	4.97%	344,282
Mayor	13,525	5.17%	358,434
Mayor's Budget Office	1,887	0.72%	50,008
Public Works - Admin	5,195	1.98%	137,676
Sheriff	15,037	5.75%	398,504
Technology	0	0.00%	0
Treasurer/Tax Collector	33,640	12.86%	891,513
Subtotal	261,495	100.00%	6,930,028

Dept:1 BUILDING DEPRECIATION

HALL OF JUSTICE (850 Bryant HQ) Allocations

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	25,819	5.55%	110,920
District Attorney	66,175	14.23%	284,293
Medical Examiner	0	0.00%	0
Police Department	162,044	34.85%	696,150
Sheriff	82,233	17.69%	353,278
Trial Courts	128,684	27.68%	552,834
Subtotal	464,955	100.00%	1,997,474

1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	19,891	4.40%	90,028
ADM-Real Estate	317	0.07%	1,433
Controller	0	0.00%	0
Economic & Workforce Development	16,856	3.72%	76,291
Human Resources	62,478	13.81%	282,779
Mayor	26,200	5.79%	118,583
MTA - MUNI	264,318	58.40%	1,196,318
Police Accountability	5,920	1.31%	26,796
SF Redevelopment Agency	19,925	4.40%	90,182
Technology	36,660	8.10%	165,925
Subtotal	452,565	100.00%	2,048,334

Dept:1 BUILDING DEPRECIATION

25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	4,693	3.96%	10,364
ADM-Real Estate	9,212	7.78%	20,343
ADM-Risk Management	1,734	1.46%	3,829
Arts Commission	0	0.00%	0
Civil Service Commission	2,410	2.04%	5,322
Ethics	4,141	3.50%	9,145
Public Health - Public Health Division	62,144	52.50%	137,236
Human Services	2,664	2.25%	5,883
Human Rights Commission	6,866	5.80%	15,163
MTA - Parking & Traffic	1,782	1.51%	3,935
Police Accountability	8,459	7.15%	18,680
Public Works - Admin	537	0.45%	1,186
Rent Arbitration Board	8,229	6.95%	18,173
Sheriff	2,831	2.39%	6,252
Status of Women	2,676	2.26%	5,910
Subtotal	118,378	100.00%	261,419

30 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Economic & Workforce Development	0	0.00%	0
Emergency Communications	11,946	7.04%	0
Public Health - Public Health Division	39,324	23.18%	0
Human Rights Commission	0	0.00%	0
Administrative Services	13,516	7.97%	0
Public Works - Admin	21,951	12.94%	0
Public Works - Architecture	38,654	22.79%	0
Public Works - Engineering	38,573	22.74%	0
Public Works-Street Use & Map	0	0.00%	0
Recreation & Park	5,657	3.34%	0
Retirement Commission	0	0.00%	0
Subtotal	169,621	100.00%	0

49 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	39,057	9.73%	23,536
ADM-Office of Cannabis	947	0.24%	571
Building Inspection	62,948	15.68%	37,934
City Planning	56,035	13.96%	33,768
Fire Department	319	0.08%	192
Permit Appeals	1,112	0.28%	670
Public Health - Public Health Division	31,915	7.95%	19,233
Public Works - Admin	63,102	15.72%	38,026
Public Works - Architecture	40,208	10.02%	24,230
Public Works - Engineering	63,765	15.89%	38,426
Public Works - Street Use & Map	18,704	4.66%	11,271
PUC-Public Utilities Bureaus	1,213	0.30%	731
Recreation & Park	12,299	3.06%	7,412
ADM-Real Estate	5,777	2.44%	5,892
Subtotal	401,401	100.00%	241,892

555 7th St Allocations

	Net Square Footage	Allocation Percent	Allocation
Public Defender	34,553	100.00%	174,000
Sheriff	0	0.00%	0
Subtotal	34,553	100.00%	174,000

1650 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	0	0.00%	0
Building Inspection	0	0.00%	0
City Planning	0	0.00%	0
Economic & Workforce Development	1,265	0.72%	7,672
Human Services	173,335	99.28%	1,051,200
Permit Appeals	0	0.00%	0
Subtotal	174,600	100.00%	1,058,871

1660 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	68,592	91.31%	21,872
City Planning	573	0.76%	183
Permit Appeals	0	0.00%	0
Fire Department	4,601	6.12%	1,467
PUC-Public Utilities Bureaus	608	0.81%	194
Public Works - Admin	747	0.99%	238
Subtotal	75,121	100.00%	23,954

Dept:1 BUILDING DEPRECIATION
ALLOCATION SUMMARY

Department	City Hall	Hall of Justice	1 South Van Ness	25 Van Ness	30 Van Ness	49 South Van Ness	555 7th St	1650 Mission St	1660 Mission St	Total Depreciation
Administrative Services	1,370,025	0	90,028	10,364	0	23,536	0	0	0	1,493,953
ADM-Real Estate	0	0	1,433	20,343	0	5,892	0	0	0	27,668
ADM-Risk Management	0	0	0	3,829	0	0	0	0	0	3,829
ADM-Office of Cannabis	27,429	0	0	0	0	571	0	0	0	28,000 Non-allocable
Adult Probation	0	110,920	0	0	0	0	0	0	0	110,920
Arts Commission	797,724	0	0	0	0	0	0	0	0	0
Assessor-Recorder	797,724	0	0	0	0	0	0	0	0	797,724
Board of Supervisors	871,716	0	0	0	0	0	0	0	0	871,716
Building Inspection	0	0	0	0	0	37,934	0	0	21,872	59,805
City Attorney	877,812	0	0	0	0	0	0	0	0	877,812
City Planning	0	0	0	0	0	33,768	0	0	183	33,950
Civil Service Commission	0	0	0	5,322	0	0	0	0	0	5,322
Controller	804,906	0	0	0	0	0	0	0	0	804,906
District Attorney	0	284,293	0	0	0	0	0	0	0	284,293
Economic & Workforce Development	0	0	76,291	0	0	0	0	7,672	0	83,963
Elections	344,282	0	0	0	0	0	0	0	0	344,282
Emergency Communications	0	0	0	0	0	0	0	0	0	0
Ethics	0	0	0	9,145	0	0	0	0	0	9,145
Fire Department	0	0	0	0	0	192	0	0	1,467	1,659
Public Health - Public Health Division	0	0	0	137,236	0	19,233	0	0	0	156,468
Human Resources	0	0	282,779	0	0	0	0	0	0	282,779
Human Rights Commission	0	0	0	15,163	0	0	0	0	0	15,163
Human Services	0	0	0	5,883	0	0	0	1,051,200	0	1,057,083
Mayor	358,434	0	118,583	0	0	0	0	0	0	477,016
Mayor's Budget Office	50,008	0	0	0	0	0	0	0	0	50,008
Medical Examiner	0	0	0	0	0	0	0	0	0	0
MTA - MUNI	0	0	1,196,318	0	0	0	0	0	0	1,196,318
MTA - Parking & Traffic	0	0	0	3,935	0	0	0	0	0	3,935
Police Accountability	0	0	26,796	18,680	0	0	0	0	0	45,475
Permit Appeals	0	0	0	0	0	670	0	0	0	670
Police Department	0	696,150	0	0	0	0	0	0	0	696,150
Public Defender	0	0	0	0	0	0	174,000	0	0	174,000
Public Works - Admin	137,676	0	0	1,186	0	38,026	0	0	238	177,126
Public Works - Architecture	0	0	0	0	0	24,230	0	0	0	24,230
Public Works - Engineering	0	0	0	0	0	38,426	0	0	0	38,426
Public Works - Street Use & Map	0	0	0	0	0	11,271	0	0	0	11,271
PUC-Public Utilities Bureaus	0	0	0	0	0	731	0	0	194	925

Recreation & Park	0	0	0	0	0	7,412	0	0	0	7,412
Rent Arbitration Board	0	0	0	18,173	0	0	0	0	0	18,173
Retirement Commission	0	0	0	0	0	0	0	0	0	0
SF Redevelopment Agency	0	0	90,182	0	0	0	0	0	0	90,182
Sheriff	398,584	353,278	0	6,252	0	0	0	0	0	758,033
Status of Women	0	0	0	5,910	0	0	0	0	0	5,910
Technology	0	0	165,925	0	0	0	0	0	0	165,925
Treasurer/Tax Collector	891,513	0	0	0	0	0	0	0	0	891,513
Trial Courts	0	552,834	0	0	0	0	0	0	0	552,834
Total allocated to Departments	6,930,028	1,997,474	2,048,334	261,419	0	241,892	174,000	1,058,871	23,954	12,735,972
LESS - Non-Allocable										(28,000)
Total Allocable Depreciation Allocated to Departments										12,707,973

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022**

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, 2020. The City's capitalization procedures have a lower limit of \$5,000 per asset. Each department is directly allocated its depreciation expense. The depreciation for Enterprise Funds has been excluded from allocation.

DEPRECIATION BY DEPARTMENT

Academy of Sciences	SCI Total	30,038
Administrative Services	ADM Total	630,029
Adult Probation	ADP Total	11,807
Asian Art Museum	AAM Total	55,623
Arts Commission	ART Total	1,026
Assessor-Recorder	ASR Total	33,537
Board of Supervisors	BOS Total	4,765
City Attorney	CAT Total	10,064
City Planning	CPC Total	114,637
Controller	CON Total	44,844
District Attorney	DAT Total	50,210
Economic & Workforce Development	ECN Total	8,854
Elections	REG Total	88,169
Emergency Communications	ECD Total	197,192
Fine Arts Museums	FAM Total	37,933
Fire Department	FIR Total	2,692,967
Homelessness and Supportive Housing	HOM Total	5,375
Health Service System	HSS Total	4,221
Public Health - Public Health Admin	DPH Total	1,944,528
Human Resources	HRD Total	1,445
Human Services	DSS Total	173,667
Juvenile Probation	JUV Total	93,909
Municipal Transportation Agency	MTA Total	0
Police Department	POL Total	2,780,027
Public Defender	PDR Total	43,719
Public Library	LIB Total	8,895
Public Works - Admin	DPW Total	2,005,021
Recreation & Park	REC Total	1,491,918
ADM-Real Estate	RES Total	175,028
Sheriff	SHF Total	258,992
Technology	TIS Total	61,403
Treasurer/Tax Collector	TTX Total	0
War Memorial	WAR Total	15,505

Total allocated to Departments

13,075,350

**STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022**

SCHEDULE 3 - BOARD OF SUPERVISORS

Board's Budget Analyst is comprised of a joint venture partnership pursuant to the requirements of the City's Disadvantaged Business Enterprise Ordinance. The Office is managed by Mr. Harvey M. Rose, CPA. The firms participating in the joint venture partnership are: Harvey M. Rose Associates, Debra A. Newman and Associates, Louie & Wong LLP Certified Public Accountants. The BLA is 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 three 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 2019-20 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.

A. DEPARTMENT COSTS

	Total Costs	Mgmt Audits	Finance Cttee Support	Records & Info	General Govt nonallocable	
<i>Salaries & Fringe %</i>	100.0%	0.0%	0.6%	3.1%	96.3%	these percentages come from BOS timestudy allocation %
Salary and Fringe Costs	12,819,224	-	79,191	393,818	12,346,215	
Contractual Services - Budget Analyst	2,362,275	567,571	1,794,704	-	-	
Other Department Costs	1,568,400	-	9,689	48,183	1,510,528	
Total Expenditures	16,749,898	567,571	1,883,584	442,000	13,856,743	
Adjustments						
Revenues	(284,257)	-	-	-	(284,257)	
Work Order Recoveries	(157,239)	-	-	-	(157,239)	
Subtotal Adjustments	(441,496)	-	-	-	(441,496)	
Net Expenditures	16,308,402	567,571	1,883,584	442,000	13,415,247	
Expenditure %	100.0%	3.5%	11.5%	2.7%	82.3%	

B. INCOMING COSTS - (Spread by Expense%)

Department	Incoming Total	Mgmt Audits	Finance Cttee Support	Records & Info	General Govt nonallocable
1 Building Depreciation	871,716	30,338	100,681	23,626	717,071
2 Equipment Depreciation	4,765	166	550	129	3,920
4 Controller	72,096	2,509	8,327	1,954	59,306
5 Health Service System	511,553	17,803	59,083	13,864	420,802
6 Administrative Services	23,869	831	2,757	647	19,635
7 City Attorney	0	0	0	0	0
8 Civil Service	1,668	58	193	45	1,372
9 Human Resources	36,270	1,262	4,189	983	29,836
10 Mayor's Budget Office	1,693	59	196	46	1,393
11 Admin Services - Risk Management	67	2	8	2	55
12 Human Resources - Workers' Comp	131	5	15	4	107
Total Incoming	1,523,828	53,033	175,999	41,300	1,253,497
Total Allocated Costs		620,604	2,059,583	483,300	14,668,744

MANAGEMENT AUDITS Allocations

Dept	Mgmt Audit Cost	Allocation Percent	Initial Allocation	Direct Billed	Dept Allocation
Housing Authority	10,115	1.78%	11,061	(10,115)	945
Administrative Services	1,305	0.23%	1,427	(1,305)	122
Economic & Workforce Development	237,579	41.86%	259,778	(237,579)	22,199
Environment	1,305	0.23%	1,427	(1,305)	122
Ethics	120,578	21.24%	131,845	(120,578)	11,267
Homelessness and Supportive Housing	161,565	28.47%	176,661	(161,565)	15,096
MTA - MUNI	31,379	5.53%	34,311	(31,379)	2,932
Public Health - Behavioral Health	1,305	0.23%	1,427	(1,305)	122
PUC-Public Utilities Bureaus	2,441	0.43%	2,669	(2,441)	228
Subtotal	567,571	100.00%	620,604	(567,571)	53,033
General Government - nonallocable	0	0.00%	0	0	(53,033)
Total	567,571	100.00%	620,604	(567,571)	0

Combined Board of Supervisors Allocations

	FY 2019-20 Department Budget	FY 2019-20 Budget %	Initial Finance Cttee Allocation	FY 2019-20 FTE	FTE % (excl SFUSD/CCD)	Records & Info Allocation	Mgmt Audit Allocation	Total BOS Allocation	Note
Academy of Sciences	6,576,684	0.05%	1,034	11	0.03%	159	-	1,192	
Administrative Services	522,530,214	3.99%	82,131	928	2.77%	13,387	-	95,517	
Adult Probation	41,881,466	0.32%	6,583	164	0.49%	2,367	-	8,950	
Airport	1,167,774,155	8.91%	183,549	1,709	5.10%	24,660	-	208,209	
Arts Commission	28,710,976	0.22%	4,513	36	0.11%	520	-	5,033	
Asian Art Museum	12,033,316	0.09%	1,891	55	0.16%	797	-	2,688	
Assessor-Recorder	42,101,367	0.32%	6,617	179	0.54%	2,586	-	9,203	
Board of Supervisors	18,235,268	0.14%	2,866	80	0.24%	1,158	-	4,024	Not allocated out
Building Inspection	96,501,543	0.74%	15,168	264	0.79%	3,811	-	18,979	
Child Support Services	13,565,487	0.10%	2,132	68	0.20%	981	-	3,113	
Children & Families Commission	31,157,712	0.24%	4,897	13	0.04%	183	-	5,081	
Children, Youth & Families	313,926,736	2.40%	49,343	57	0.17%	819	-	50,162	
City Attorney	91,435,217	0.70%	14,372	302	0.90%	4,361	-	18,733	
City Planning	55,665,484	0.42%	8,749	220	0.66%	3,180	-	11,929	
Civil Service Commission	1,336,124	0.01%	210	5	0.02%	78	-	288	
Controller	74,639,619	0.57%	11,732	298	0.89%	4,299	-	16,031	
District Attorney	73,590,411	0.56%	11,567	300	0.90%	4,337	-	15,904	

Economic & Workforce Development	86,864,531	0.66%	13,653	126	0.38%	1,814	-	15,467
Elections	26,681,119	0.20%	4,194	104	0.31%	1,505	-	5,699
Emergency Communications	96,330,705	0.74%	15,141	281	0.84%	4,049	-	19,190
Environment	25,798,521	0.20%	4,055	88	0.26%	1,271	-	5,326
Ethics	11,606,418	0.09%	1,824	21	0.06%	297	-	2,121
Fine Arts Museums	19,568,018	0.15%	3,076	111	0.33%	1,599	-	4,675
Fire Department	424,133,020	3.24%	66,665	1,790	5.35%	25,840	-	92,505
General City Responsibility	707,511,826	5.40%	111,206	-	0.00%	-	-	111,206 Not allocated out
Health Service System	12,087,904	0.09%	1,900	55	0.16%	794	-	2,694
Public Health - Behavioral Health	446,435,136	3.41%	70,170	607	1.81%	8,758	-	78,928
Public Health - Health at Home	8,695,411	0.07%	1,367	45	0.14%	655	-	2,022
Public Health - Health Network	224,492,030	1.71%	35,285	239	0.71%	3,445	-	38,730
Public Health - Jail Health	36,963,392	0.28%	5,810	136	0.41%	1,964	-	7,773
Public Health - Laguna Honda Hospital	296,627,562	2.26%	46,623	1,345	4.02%	19,418	-	66,042
Public Health - Primary Care	101,258,852	0.77%	15,916	423	1.26%	6,109	-	22,025
Public Health - Public Health Admin	197,020,925	1.50%	30,967	709	2.12%	10,230	-	41,197
Public Health - Public Health Division	122,461,814	0.93%	19,248	331	0.99%	4,778	-	24,027
Public Health - SF General Hospital	990,916,291	7.56%	155,751	3,034	9.06%	43,790	-	199,540
Homelessness and Supportive Housing	367,690,818	2.81%	57,793	121	0.36%	1,745	-	59,538
Human Resources	111,929,472	0.85%	17,593	207	0.62%	2,994	-	20,587
Human Rights Commission	7,771,538	0.06%	1,222	23	0.07%	329	-	1,551
Human Services	1,057,464,036	8.07%	166,211	2,372	7.08%	34,242	-	200,452
Juvenile Probation	42,840,786	0.33%	6,734	191	0.57%	2,752	-	9,485
Law Library	2,140,990	0.02%	337	2	0.01%	29	-	366
Mayor	317,983,206	2.43%	49,980	141	0.42%	2,030	-	52,010
MTA - MUNI	1,049,550,171	8.01%	164,967	4,635	13.84%	66,889	-	231,856
MTA - Parking & Traffic	219,863,876	1.68%	34,558	717	2.14%	10,348	-	44,905
MTA - Taxicab Commission	6,059,525	0.05%	952	14	0.04%	209	-	1,161
Permit Appeals	1,163,817	0.01%	183	5	0.01%	71	-	254
Police Accountability	11,557,966	0.09%	1,817	45	0.13%	648	-	2,464
Police Department	692,322,316	5.28%	108,818	2,952	8.82%	42,611	-	151,429
Port Commission	123,214,678	0.94%	19,367	255	0.76%	3,676	-	23,043
Public Defender	41,273,445	0.31%	6,487	199	0.59%	2,874	-	9,361
Public Library	171,592,228	1.31%	26,971	727	2.17%	10,487	-	37,458
Public Works - Admin	(18,077,942)	-0.14%	(2,841)	138	0.41%	1,994	-	(848)
Public Works - Architecture	32,888,437	0.25%	5,169	205	0.61%	2,953	-	8,122
Public Works - Building Repair	33,594,918	0.26%	5,280	137	0.41%	1,983	-	7,264
Public Works - Construction	-	0.00%	-	-	0.00%	-	-	-
Public Works - Engineering	138,580,664	1.06%	21,782	277	0.83%	3,992	-	25,774
Public Works - Street Environment	94,377,246	0.72%	14,834	372	1.11%	5,367	-	20,201
Public Works - Street Sewer	24,436,556	0.19%	3,841	66	0.20%	952	-	4,793
Public Works - Street Use & Map	27,580,430	0.21%	4,335	104	0.31%	1,503	-	5,838
Public Works - Urban Forest	50,247,685	0.38%	7,898	128	0.38%	1,852	-	9,749
PUC-Clean Power SF	189,426,589	1.45%	29,774	17	0.05%	252	-	30,026
PUC-Hetch Hetchy	191,605,165	1.46%	30,116	321	0.96%	4,630	-	34,746
PUC-Public Utilities Bureaus	291,600	0.00%	46	659	1.97%	9,517	-	9,563
PUC-Wastewater	250,655,468	1.91%	39,398	444	1.33%	6,414	-	45,811
PUC-Water	552,831,066	4.22%	86,893	695	2.08%	10,029	-	96,922
Recreation & Park	220,004,274	1.68%	34,580	1,065	3.18%	15,368	-	49,948
Rent Arbitration Board	9,144,677	0.07%	1,437	33	0.10%	481	-	1,918
Retirement Commission	33,933,652	0.26%	5,334	103	0.31%	1,481	-	6,815
SF Unified School District	-	0.00%	-	-	0.00%	-	-	-
Sheriff	260,818,489	1.99%	40,995	1,013	3.03%	14,620	-	55,615
Status of Women	19,259,078	0.15%	3,027	7	0.02%	102	-	3,129

Technology	140,423,775	1.07%	22,072	252	0.75%	3,642	-	25,714
Treasurer/Tax Collector	41,674,064	0.32%	6,550	192	0.57%	2,769	-	9,319
Trial Courts	130,648,179	1.00%	20,535	445	1.33%	6,430	-	26,965
War Memorial	27,583,856	0.21%	4,336	72	0%	1,036	-	5,371
Subtotal	13,103,462,048	100.00%	2,059,583	33,486	100.00%	483,300	-	2,542,883
Net out amounts allocated to Board of Supervisors and General City not charged to Departments								(115,230) not allocated out
Total allocated to Departments								2,427,653

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022**

SCHEDULE 4 – CONTROLLER

The Controller's office provides general fiscal oversight for the City. This schedule consolidates four schedules: 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 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 2019-20 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.

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 not allocated to Departments from FY19/20 as OMB Circular Part 200 removed OMB Circular A-87 Appendix B 4.b "Other audit costs are allowable if included in a cost allocation plan or indirect cost proposal, or if specifically approved by awarding agency as a direct cost to an award" due to it violates the Single Audit Act.

(New) System division includes support of the City's budget, financial management, procurement, Payroll/HR management systems. The personnel cost under payroll/HR management system will be added to the Payroll and Personnel Services and allocated out based on the number of employees by department excluding certificated. The rest of the system division cost will be added to Budget and Accounting Operations allocated out based on the size of the FY 2019-20 original budget.

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

	Amount	General Admin	Bdgt/Acctg/Systm Operations	Payroll & Personnel Services	Audits / Nonallocable	General Govt/ Nonallocable
<i>Salaries and Benefits %</i>	<i>100.00%</i>	<i>8.73%</i>	<i>58.81%</i>	<i>5.43%</i>	<i>22.24%</i>	<i>4.79%</i>
Salaries and Benefits	51,158,857	4,465,428	30,087,824	2,775,378	11,380,250	2,449,977
Controller Other Departmental Expenditures	23,055,021	2,012,370	13,559,244	1,250,740	5,128,572	1,104,096
Controller/General City Employee Support Costs						
Unemployment Mgmt	48,750	0	0	48,750	0	0
Fingerprinting New Employees	0	0	0	0	0	0
Local 21 Life Insurance	518,723	0	0	518,723	0	0
MEA Flexible Benefits Administration	0	0	0	0	0	0
Subtotal General City Employee Support:	567,473	0	0	567,473	0	0
Total Controller/General City Expenditures	74,781,351	6,477,797	43,647,068	4,593,591	16,508,822	3,554,072
Adjustments						
Membership Fees	(6,653)	(6,653)	0	0	0	0
Revenues	(812,424)	(558,370)	(681,843)	(114,446)	0	542,235
Subtotal Adjustments	(819,077)	(565,023)	(681,843)	(114,446)	0	542,235
Net Costs	73,962,274	5,912,775	42,965,225	4,479,145	16,508,822	4,096,307
General Admin Distribution by salary %	0	(5,912,775)	3,810,012	351,445	1,441,078	310,240
Adjusted Costs	73,962,274	0	46,775,237	4,830,590	17,949,899	4,406,547

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	804,906	518,657	47,842	196,174	42,233
2 Equipment Depreciation	44,844	28,896	2,665	10,929	2,353
3 Board of Supervisors	16,031	10,330	953	3,907	841
5 Health Service System	786,374	506,716	46,741	191,657	41,261
6 Administrative Services	175,286	112,949	10,419	42,721	9,197
7 City Attorney	677,375	436,480	40,262	165,092	35,541
8 Civil Service Commission	6,193	3,990	368	1,509	325
9 Human Resources	134,674	86,780	8,005	32,823	7,066
10 Mayor's Budget Office	6,930	4,465	412	1,689	364
11 Admin Services - Risk Management	5,801	3,738	345	1,414	304
12 Human Resources - Workers' Comp	0	0	0	0	0
Total Incoming	2,658,412	1,713,000	158,012	647,915	139,485
C. TOTAL ALLOCATED	76,620,686	48,488,237	4,988,602	18,597,815	4,546,032

D. DEPARTMENTAL ALLOCATIONS

Total Allocated

\$48,488,237

Costs Identified To Departments

4,410,740

44,077,497

	FY 2019-20 Department Budget	FY 2019-20 Budget %	Admin & Accounting Allocation	Midyear IDS Budget Adjustment	Direct Billed	FY 2019-20 FTE	FTE %	Payroll Allocation	Direct Billed	Total Dept Allocation
Academy of Sciences	6,576,684	0.05%	21,692		-	11	0.03%	1,638	-	23,330
Administrative Services	522,530,214	3.91%	1,723,460		(32,321)	928	2.77%	138,179	-	1,829,318
Adult Probation	41,881,466	0.31%	138,138		-	164	0.49%	24,434	-	162,572
Airport	1,167,774,155	8.74%	3,851,667	800,237	(5,895,983)	1,709	5.10%	254,535	(130,000)	(1,119,544)
Arts Commission	28,710,976	0.21%	94,697		-	36	0.11%	5,372	-	100,070
Asian Art Museum	12,033,316	0.09%	39,689		-	55	0.16%	8,224	-	47,913
Assessor-Recorder	42,101,367	0.32%	138,863		(28,655)	179	0.54%	26,690	-	136,898
Board of Supervisors	18,235,268	0.14%	60,145		-	80	0.24%	11,951	-	72,096
Building Inspection	96,501,543	0.72%	318,291		(259,230)	264	0.79%	39,338	-	98,399
Child Support Services	13,565,487	0.10%	44,743		(43,326)	68	0.20%	10,125	-	11,542
Children & Families Commission	31,157,712	0.23%	102,767		(25,168)	13	0.04%	1,892	-	79,492
Children, Youth & Families	313,926,736	2.35%	1,035,424		(1,051)	57	0.17%	8,458	-	1,042,832
City Attorney	91,435,217	0.68%	301,581		(114)	302	0.90%	45,017	-	346,484
City Planning	55,665,484	0.42%	183,601		(141)	220	0.66%	32,819	-	216,279
Civil Service Commission	1,336,124	0.01%	4,407		-	5	0.02%	805	-	5,212
Controller	74,639,619	0.56%	246,184		-	298	0.89%	44,373	-	290,557
Police Accountability	11,557,966	0.09%	38,122	65,280	(59,075)	45	0.13%	6,686	-	51,012
District Attorney	73,590,411	0.55%	242,723		(61,838)	300	0.90%	44,766	-	225,652
Economic & Workforce Development	86,864,531	0.65%	286,505		-	126	0.38%	18,726	-	305,231
Elections	26,681,119	0.20%	88,002		-	104	0.31%	15,535	-	103,537
Emergency Communications	96,330,705	0.72%	317,727		-	281	0.84%	41,796	-	359,523
Environment	25,798,521	0.19%	85,091		(62)	88	0.26%	13,117	-	98,147
Ethics	11,606,418	0.09%	38,281		(2,915)	21	0.06%	3,068	-	38,434
Fine Arts Museums	19,568,018	0.15%	64,541		-	111	0.33%	16,509	-	81,050
Fire Department	424,133,020	3.17%	1,398,917		(88,238)	1,790	5.35%	266,722	-	1,577,401
General City Responsibility	707,511,826	5.29%	2,333,585	1,060,598	(10,697,125)	-	0.00%	-	-	(7,302,942)
Health Service System	12,087,904	0.09%	39,870	6,549	(61,352)	55	0.16%	8,197	-	(6,736)
Homelessness and Supportive Housing	367,690,818	2.75%	1,212,754		-	121	0.36%	18,009	-	1,230,763
Human Resources	111,929,472	0.84%	369,177		-	207	0.62%	30,903	-	400,080
Human Rights Commission	7,771,538	0.06%	25,633		-	23	0.07%	3,400	-	29,033
Human Services	1,057,464,036	7.91%	3,487,832		(2,826,310)	2,372	7.08%	353,440	-	1,014,962
Juvenile Probation	42,840,786	0.32%	141,302		(78,454)	191	0.57%	28,402	-	91,249
Law Library	2,140,990	0.02%	7,062		-	2	0.01%	304	-	7,365
Mayor	317,983,206	2.38%	1,048,803		(168,978)	141	0.42%	20,957	-	900,783
MTA - MUNI	1,049,550,171	7.85%	3,461,729	1,802,351	(6,334,727)	4,635	13.84%	690,426	-	(380,222)
MTA - Parking & Traffic	219,863,876	1.65%	725,177		-	717	2.14%	106,807	-	831,984
MTA - Taxicab Commission	6,059,525	0.05%	19,986		-	14	0.04%	2,154	-	22,140
Permit Appeals	1,163,817	0.01%	3,839	9,680	(4,895)	5	0.01%	732	-	9,355
Police Department	692,322,316	5.18%	2,283,485		-	2,952	8.82%	439,830	-	2,723,315
Port Commission	123,214,678	0.92%	406,399		(289,457)	255	0.76%	37,944	-	154,886
Public Defender	41,273,445	0.31%	136,132		-	199	0.59%	29,663	-	165,795
Public Health - Public Health Admin	197,020,925	1.47%	649,834		(2,634,870)	709	2.12%	105,590	-	(1,879,447)
Public Health - Behavioral Health	446,435,136	3.34%	1,472,476		(269,842)	607	1.81%	90,398	-	1,293,032
Public Health - Health at Home	8,695,411	0.07%	28,680		-	45	0.14%	6,764	-	35,444
Public Health - Health Network	224,492,030	1.68%	740,442		-	239	0.71%	35,559	-	776,001
Public Health - Jail Health	36,963,392	0.28%	121,916		-	136	0.41%	20,268	-	142,185
Public Health - Laguna Honda Hospital	296,627,562	2.22%	978,366		(1,202,700)	1,345	4.02%	200,435	-	(23,898)
Public Health - Primary Care	101,258,852	0.76%	333,982		-	423	1.26%	63,062	-	397,044

Dept:4 CONTROLLER

Public Health - Public Health Division	122,461,814	0.92%	403,916		-	331	0.99%	49,321	-	453,236
Public Health - SF General Hospital	990,916,291	7.41%	3,268,337		(3,608,366)	3,034	9.06%	451,995	-	111,967

Public Library	171,592,228	1.28%	565,962		(341,975)	727	2.17%	108,247	-	332,234
Public Works - Admin	(18,077,942)	-0.14%	(59,626)	157,475	(2,021,393)	138	0.41%	20,579	-	(1,902,965)
Public Works - Architecture	32,888,437	0.25%	108,476		-	205	0.61%	30,482	-	138,957
Public Works - Building Repair	33,594,918	0.25%	110,806		-	137	0.41%	20,471	-	131,278
Public Works - Engineering	138,580,664	1.04%	457,080		-	277	0.83%	41,204	-	498,284
Public Works - Street Environment	94,377,246	0.71%	311,284		-	372	1.11%	55,394	-	366,679
Public Works - Street Sewer	24,436,556	0.18%	80,599		-	66	0.20%	9,830	-	90,429
Public Works - Street Use & Map	27,580,430	0.21%	90,968		-	104	0.31%	15,517	-	106,485
Public Works - Urban Forest	50,247,685	0.38%	165,732		-	128	0.38%	19,112	-	184,844
PUC-Clean Power SF	189,426,589	1.42%	624,785		(31,947)	17	0.05%	2,599	-	595,438
PUC-Hetch Hetchy	191,605,165	1.43%	631,971		(59,525)	321	0.96%	47,793	-	620,239
PUC-Public Utilities Bureaus	291,600	0.00%	962	484,840	(4,508,150)	659	1.97%	98,237	-	(3,924,110)
PUC-Wastewater	250,655,468	1.88%	826,736		(223,029)	444	1.33%	66,203	-	669,911
PUC-Water	552,831,066	4.14%	1,823,402		(637,279)	695	2.08%	103,522	-	1,289,645
Recreation & Park	220,004,274	1.65%	725,640		(840,845)	1,065	3.18%	158,626	-	43,421
Rent Arbitration Board	9,144,677	0.07%	30,162		(21)	33	0.10%	4,965	-	35,106
Retirement Commission	33,933,652	0.25%	111,923	23,730	(239,227)	103	0.31%	15,289	-	(88,285)
SF Redevelopment Agency	260,247,245	1.95%	858,373		-	-	0.00%	-	-	858,373
SF Unified School District	-	0.00%	-		-	-	0.00%	-	-	-
Sheriff	260,818,489	1.95%	860,257		-	1,013	3.03%	150,911	-	1,011,168
Status of Women	19,259,078	0.14%	63,522		-	7	0.02%	1,052	-	64,575
Technology	140,423,775	1.05%	463,159		(141,471)	252	0.75%	37,595	-	359,284
Treasurer/Tax Collector	41,674,064	0.31%	137,453		-	192	0.57%	28,579	-	166,033
Trial Courts	130,648,179	0.98%	430,917		-	445	1.33%	66,368	-	497,285
War Memorial	27,583,856	0.21%	90,980		(44)	72	0.21%	10,691	-	101,627
Subtotal	13,363,709,293	100.00%	44,077,497	4,410,740	(43,720,097)	33,486	100.00%	4,988,602	(130,000)	9,626,742
Net out amount not allocated out										7,012,385
Total allocated to Departments										16,639,128

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022

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. HSS also administers retiree health benefits programs for employees of non-City agencies such as the Unified School District and Community College District. 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, 2020. Administrative costs have been allocated based on the number of active and retired employees receiving benefits per department. Retiree health premium costs have been allocated based on the number of active employees receiving benefits per department. Allocated costs are offset by any direct billed amount to those departments.

A. DEPARTMENT COSTS & REVENUE

<u>Health Service System (HSS) Administration - Expenditures</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Administrative Expenditures
Salaries	4,458,785	274,129	266,899	4,999,814
Mandatory Fringe Benefits	2,225,534	123,684	97,597	2,446,815
Non-Personnel Services	1,367,118	20,922	145,464	1,533,504
Materials & Supplies	17,912	5,265	3,730	26,907
Services Of Other Depts	1,724,007	-	209,267	1,933,274
Total Expenditures Per Cost Center:	9,793,356	424,000	722,958	10,940,314
Total Expenditures Per Financial System	9,793,356	424,000	722,958	10,940,314
Adjustments	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Membership Expenditures
Membership Fees	(1,829)	(591)	-	(2,420)
Total Expenditures To Allocate	9,791,527	423,409	722,958	10,937,894
<u>Health Service System (HSS) Administration - Revenue</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Administrative Expenditures
Other Revenues	404,074	15	-	404,089
Expenditure Recovery	9,387,452	747,025	1,273,744	11,408,222
Total Revenue Per Cost Center:	9,791,527	747,040	1,273,744	11,812,311
Total Other Revenues Per Financial System				404,089
Total Expenditure Recovery Per Financial System				11,408,222
Total Revenue Per Financial System				11,812,311
<u>Department Costs to Allocate</u>				
Administrative Expenses	9,791,527			
Retiree Health Premiums Per Financial System	238,505,086			
Department Cost Subtotal	248,296,612			

Subtotal to be allocated before incoming costs 248,296,612

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming
1 Building Depreciation	0
2 Equipment Depreciation	4,221
3 Board of Supervisors	2,694
4 Controller	(6,736)
6 Administrative Services	10,405
7 City Attorney	(17,332)
8 Civil Service Commission	1,144
9 Human Resources	24,879
10 Mayor's Budget Office	1,122
11 Admin Services - Risk Management	27
12 Human Resources - Workers' Comp	0
Total Incoming	20,423

C. TOTAL ALLOCATED	248,317,035
Administrative Expenses & Incoming Costs	9,811,950
Retiree Health Premiums	238,505,086
Total Allocated	248,317,035

Dept:5 HSS - GENERAL FUND COSTS

D. DEPARTMENTAL ALLOCATIONS

Administrative Expense & Incoming Cost Allocation										Retiree Health Premium Allocation										Total Department Allocation			
Administrative Expenses		Total Incoming	Initial Allocation							Retiree Health Premiums Per		Initial Allocation											
Allocated Costs	9,791,527	20,423	9,811,950							Allocated Costs	238,505,086	238,505,086							Total Costs:	248,317,035			
	Community College District Costs		453,731								Community College District Costs		9,761,131								Community College District Costs	10,214,862	
	Unified School District Costs		1,972,994								Unified School District Costs		32,103,413										
	City Costs to Allocate:		7,385,225								City Costs to Allocate:		196,640,542										Unified School District Costs
																		City Costs to Allocate:	204,025,766				
	FY 2019-20 HSS Actives & Retirees	Allocation Percent	Initial Allocation	Specifically Identified Administrative Costs	Total Allocation	Direct Billed	Department Allocation of Administrative Expenses	FY 2019-20 HSS Active Members Only City Only	Allocation Percent	Initial Allocation to City Departments	Specifically Identified Premium Costs	Total Allocation	Direct Billed	Department Allocation of Retiree Health Premiums	Total Department Allocation	Notes							
Academy of Sciences	19	0.03%	2,476	-	2,476	-	2,476	9	0.03%	53,732	-	53,732	-	53,732	56,207								
ADM-Central Shops	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-								
Administrative Services	1,365	2.41%	177,855	-	177,855	-	177,855	918	2.79%	5,480,645	-	5,480,645	(2,517,534)	2,963,112	3,140,967								
ADM-Procurement	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-								
ADM-Real Estate	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-								
ADM-Risk Management	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-								
Adult Probation	257	0.45%	33,486	-	33,486	-	33,486	159	0.48%	949,262	-	949,262	-	949,262	982,748								
Airport	2,646	4.67%	344,765	-	344,765	(344,990)	(225)	1,649	5.01%	9,844,863	-	9,844,863	(9,959,889)	(115,026)	(115,250)								
Animal Care	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-								

Arts Commission	65	0.11%	8,469	-	8,469	-	8,469	43	0.13%	256,719	-	256,719	(63,016)	193,703	202,172
Asian Art Museum	80	0.14%	10,424	-	10,424	-	10,424	53	0.16%	316,421	-	316,421	(24,197)	292,224	302,647
Assessor-Recorder	307	0.54%	40,001	-	40,001	-	40,001	174	0.53%	1,038,815	-	1,038,815	(80,484)	958,331	998,332
Board of Supervisors	123	0.22%	16,027	-	16,027	-	16,027	83	0.25%	495,527	-	495,527	-	495,527	511,553
Building Inspection	477	0.84%	62,152	-	62,152	(64,642)	(2,490)	263	0.80%	1,570,163	-	1,570,163	(1,650,708)	(80,545)	(83,035)
Child Support Services	140	0.25%	18,242	-	18,242	(18,000)	241	68	0.21%	405,974	-	405,974	(823,556)	(417,582)	(417,341)
Children & Families Commission	16	0.03%	2,085	-	2,085	(3,592)	(1,507)	12	0.04%	71,642	-	71,642	(86,825)	(15,182)	(16,690)
Children, Youth & Families	59	0.10%	7,688	-	7,688	-	7,688	54	0.16%	322,391	-	322,391	(295,670)	26,720	34,408
City Attorney	537	0.95%	69,969	-	69,969	(77,136)	(7,166)	287	0.87%	1,713,448	-	1,713,448	(1,761,601)	(48,153)	(55,319)
City Planning	306	0.54%	39,871	-	39,871	(38,566)	1,305	217	0.66%	1,295,534	-	1,295,534	(1,305,867)	(10,333)	(9,028)
Civil Service Commission	20	0.04%	2,606	-	2,606	-	2,606	7	0.02%	41,791	-	41,791	-	41,791	44,397
Clean Power SF	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
Controller	459	0.81%	59,806	-	59,806	-	59,806	274	0.83%	1,635,835	-	1,635,835	(909,267)	726,568	786,374
Convention Facilities	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
District Attorney	476	0.84%	62,021	-	62,021	-	62,021	288	0.87%	1,719,418	-	1,719,418	-	1,719,418	1,781,439
Police Accountability	58	0.10%	7,557	-	7,557	-	7,557	45	0.14%	268,659	-	268,659	-	268,659	276,216
Economic & Workforce Development	144	0.25%	18,763	-	18,763	-	18,763	132	0.40%	788,067	-	788,067	-	788,067	806,829
Elections	64	0.11%	8,339	-	8,339	-	8,339	49	0.15%	292,540	-	292,540	-	292,540	300,879
Emergency Communications	387	0.68%	50,425	-	50,425	-	50,425	277	0.84%	1,653,746	-	1,653,746	-	1,653,746	1,704,171
Environment	102	0.18%	13,290	-	13,290	(27,160)	(13,869)	85	0.26%	507,467	-	507,467	(566,626)	(59,159)	(73,028)
Ethics	26	0.05%	3,388	-	3,388	-	3,388	20	0.06%	119,404	-	119,404	-	119,404	122,792
Fine Arts Museums	184	0.32%	23,975	-	23,975	-	23,975	110	0.33%	656,722	-	656,722	(67,027)	589,695	613,670
Fire Department	3,712	6.55%	483,662	-	483,662	-	483,662	1,738	5.28%	10,376,211	-	10,376,211	(1,107,632)	9,268,579	9,752,241
General City Responsibility	-	0.00%	0	-	-	(2,883,997)	(2,883,997)	-	0.00%	-	-	-	(66,420,601)	(66,420,601)	(69,304,598) Not allocated out
Health Service System	79	0.14%	10,293	-	10,293	-	10,293	54	0.16%	322,391	-	322,391	(295,670)	26,720	37,014 Not allocated out
Homelessness and Supportive Housing	135	0.24%	17,590	-	17,590	-	17,590	127	0.39%	758,216	-	758,216	-	758,216	775,806
Public Health - Health at Home	76	0.13%	9,931	-	9,931	(6,967)	-	45	0.14%	271,389	-	271,389	(176,390)	94,999	97,963
Public Health - Jail Health	228	0.40%	29,759	-	29,759	(20,876)	8,883	136	0.41%	813,261	-	813,261	(528,580)	284,680	293,563
Public Health - Laguna Honda Hospital	2,259	3.98%	294,287	-	294,287	(206,447)	87,840	1,347	4.09%	8,042,370	-	8,042,370	(5,227,155)	2,815,215	2,903,055
Public Health - Behavioral Health	1,019	1.80%	132,725	-	132,725	(93,109)	39,617	608	1.84%	3,627,158	-	3,627,158	(2,357,479)	1,269,679	1,309,296
Public Health - Primary Care	711	1.25%	92,590	-	92,590	(64,953)	27,637	424	1.29%	2,530,316	-	2,530,316	(1,644,584)	885,732	913,369
Public Health - Public Health Admin	1,190	2.10%	155,031	-	155,031	(108,756)	46,274	710	2.15%	4,236,729	-	4,236,729	(2,753,671)	1,483,058	1,529,333
Public Health - Public Health Division	556	0.98%	72,414	-	72,414	(50,800)	21,615	331	1.01%	1,978,960	-	1,978,960	(1,286,229)	692,731	714,346
Public Health - SF General Hospital	5,093	8.99%	663,637	-	663,637	(465,551)	198,086	3,038	9.22%	18,136,074	-	18,136,074	(11,787,579)	6,348,496	6,546,582
Public Health - Health Network	401	0.71%	52,209	-	52,209	(36,626)	15,584	239	0.73%	1,426,792	-	1,426,792	(927,346)	499,446	515,029
Total for Public Health	11,532	20.35%	1,502,583	-	1,502,583	(1,054,084)	448,499	6,878	20.88%	41,063,049	-	41,063,049	(26,689,013)	14,374,036	14,822,535
Human Resources	309	0.55%	40,262	-	40,262	-	40,262	178	0.54%	1,062,696	-	1,062,696	(323,491)	739,205	779,467
Human Rights Commission	48	0.08%	6,254	-	6,254	-	6,254	27	0.08%	161,195	-	161,195	-	161,195	167,450
Human Services	3,681	6.49%	479,623	-	479,623	(466,068)	13,555	2,287	6.94%	13,653,852	-	13,653,852	(14,019,049)	(365,197)	(351,642)
Juvenile Probation	390	0.69%	50,816	-	50,816	-	50,816	178	0.54%	1,062,696	-	1,062,696	-	1,062,696	1,113,512
Law Library	4	0.01%	521	-	521	-	521	2	0.01%	11,940	-	11,940	-	11,940	12,462
Mayor	212	0.37%	27,623	-	27,623	-	27,623	135	0.41%	805,977	-	805,977	-	805,977	833,600
Medical Examiner	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
MTA - MUNI	8,178	14.43%	1,065,609	-	1,065,609	(1,061,974)	3,635	4,821	14.64%	28,783,191	-	28,783,191	(29,295,183)	(511,992)	(508,357)
MTA - Parking & Traffic	1,265	2.23%	164,847	-	164,847	(164,285)	562	746	2.26%	4,452,682	-	4,452,682	(4,445,926)	6,756	7,319
MTA - Taxicab Commission	26	0.05%	3,324	-	3,324	(3,313)	11	15	0.05%	89,794	-	89,794	(62,240)	27,555	27,566
Total for MTA	9,469	16.71%	1,233,781	-	1,233,781	(1,229,572)	4,209	5,582	16.95%	33,325,667	-	33,325,667	(33,803,348)	(477,681)	(473,472)
Permit Appeals	11	0.02%	1,433	-	1,433	(1,902)	(468)	7	0.02%	41,791	-	41,791	(49,300)	(7,509)	(7,977)
Police Department	5,537	9.77%	721,454	-	721,454	-	721,454	2,867	8.70%	17,116,569	-	17,116,569	(2,350,354)	14,766,215	15,487,669
Port Commission	443	0.78%	57,721	-	57,721	(56,133)	1,589	246	0.75%	1,468,670	-	1,468,670	(1,447,427)	21,243	22,832
Public Defender	281	0.50%	36,613	-	36,613	-	36,613	198	0.60%	1,182,100	-	1,182,100	-	1,182,100	1,218,713
Public Library	1,279	2.26%	166,650	-	166,650	-	166,650	880	2.67%	5,253,778	-	5,253,778	(5,389,613)	(135,835)	30,815
Public Works - Admin	221	0.39%	28,783	-	28,783	(27,212)	1,571	131	0.40%	780,778	-	780,778	(786,457)	(5,678)	(4,107)
Public Works - Architecture	327	0.58%	42,633	-	42,633	(40,306)	2,327	194	0.59%	1,156,490	-	1,156,490	(1,164,901)	(8,411)	(6,084)
Public Works - Building Repair	220	0.39%	28,632	-	28,632	(27,070)	1,563	130	0.39%	776,700	-	776,700	(782,348)	(5,649)	(4,086)
Public Works - Construction	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
Public Works - Engineering	442	0.78%	57,630	-	57,630	(54,484)	3,146	262	0.80%	1,563,297	-	1,563,297	(1,574,666)	(11,369)	(8,224)
Public Works - Street Use & Map	167	0.29%	21,702	-	21,702	(20,518)	1,185	99	0.30%	588,712	-	588,712	(592,993)	(4,282)	(3,097)
Public Works - Street Environment	595	1.05%	77,477	-	77,477	(73,248)	4,229	352	1.07%	2,101,695	-	2,101,695	(2,116,980)	(15,285)	(11,056)
Public Works - Street Sewer	106	0.19%	13,748	-	13,748	(12,998)	750	62	0.19%	372,941	-	372,941	(375,653)	(2,712)	(1,962)
Public Works - Urban Forest	205	0.36%	26,731	-	26,731	(25,272)	1,459	121	0.37%	725,131	-	725,131	(730,405)	(5,274)	(3,815)
Total for Public Works	2,282	4.03%	297,337	-	297,337	(281,107)	16,230	1,351	4.10%	8,065,743	-	8,065,743	(8,124,403)	(58,660)	(42,430)
PUC-Public Utilities Bureaus	1,286	2.27%	167,562	-	167,562	(170,804)	(3,242)	635	1.93%	3,791,078	-	3,791,078	(3,726,483)	64,595	61,353
PUC-Wastewater	620	1.09%	80,784	-	80,784	(124,295)	(43,511)	426	1.29%	2,543,306	-	2,543,306	(2,605,523)	(62,217)	(105,728)
PUC-Hetch Hetchy	557	0.98%	72,575	-	72,575	(73,239)	(664)	323	0.98%	1,928,375	-	1,928,375	(1,798,608)	129,767	129,103
PUC-Water	1,093	1.93%	142,414	-	142,414	(169,200)	(26,785)	656	1.99%	3,916,452	-	3,916,452	(3,917,472)	(1,019)	(27,804)
Total for PUC	3,556	6.27%	463,336	-	463,336	(537,538)	(74,203)	2,040	6.19%	12,179,212	-	12,179,212	(12,048,085)	131,127	56,924
Recreation & Park	1,772	3.13%	230,886	-	230,886	(204,787)	26,099	875	2.66%	5,223,927	-	5,223,927	(1,645,403)	3,578,524	3,604,623
Rent Arbitration Board	55	0.10%	7,166	-	7,166	(8,149)	(983)	38	0.12%	226,868	-	226,868	(246,370)	(19,503)	(20,485)
Retirement Commission	169	0.30%	22,020	-	22,020	(25,258)	(3,238)	98	0.30%	585,080	-	585,080	(615,926)	(30,846)	(34,084)
SF Community College District	-	0.00%	0	453,731	453,731	(373,360)	80,371	-	0.00%	-	9,761,131	9,761,131	(9,761,131)	-	80,371
SF Redevelopment Agency	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
SF Unified School District	-	0.00%	0	1,972,994	1,972,994	(1,623,512)	349,482	-	0.00%	-	32,103,413	32,103,413	(32,103,413)	-	349,482
Sheriff	1,625	2.87%	211,732	-	211,732	-	211,732	1,000	3.04%	5,970,202	-	5,970,202	-	5,970,202	6,181,934
Status of Women	12	0.02%	1,564	-	1,564	-	1,564	8	0.02%	47,762	-	47,762	-	47,762	49,325
Technology	426	0.75%	55,506	-	55,506	(52,148)	3,359	231	0.70%	1,379,117	-	1,379,117	(1,533,734)	(154,617)	(151,258)
Treasurer/Tax Collector	350	0.62%	45,604	-	45,604	-	45,604	182	0.55%	1,086,577	-	1,086,577	-	1,086,577	

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022

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 with allocation based on their relative budgets for Labor Standards Enforcement services, and number of purchase order process for each receiving department for Purchasing Services. The allocation is then netted out with any direct charges to those departments and the 1.9% service charge for the total purchase price of Commodities and Services purchased through the Technology Store (COIT 1.9% surcharge) per San Francisco Administration Code Charter 21, Section 21.8 (b).

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

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

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

DIVISION MANAGEMENT Allocations

A. DEPARTMENT COSTS & REVENUE - Administration

	Amount	Division Magement	General Govt/ Nonallocable
<i>Salary % Split</i>	<i>100.00%</i>	<i>92.69%</i>	<i>7.31%</i>
Salaries + Benefits	15,111,531	14,006,491	1,105,041
Supply and Services Costs			
Membership Fees	321,326	0	321,326
Other net expenditures	1,815,305	1,815,305	0
Total Department Costs Per Financial System	17,248,163	15,821,796	1,426,367
	Amount	Division Magement	Internal Recoveries from Other Divisions
Adjustment for Revenue	(1,060,551)	(93)	(1,060,458)
Work orders recoveries to ADM administration	(9,125,319)	(8,084,824)	(1,040,495)
Total Department Revenue Per Financial System	(10,185,870)	(8,084,917)	(2,100,953)
Total Department Costs to Allocate Net of Revenue	7,062,293	7,736,879	(674,586)

B. INCOMING COSTS - (Default Spread Salary%)

	Department	Incoming	Division Mgmt	General Govt
1	Building Depreciation	1,493,953	1,384,707	0
2	Equipment Depreciation	630,029	583,957	0
3	Board of Supervisors	95,517	88,533	0
4	Controller	1,829,318	1,695,548	0
5	Health Service System	3,140,967	2,911,282	0
7	City Attorney	520,748	482,668	0
8	Civil Service Commission	19,284	17,874	0
9	Human Resources	419,378	388,710	0
10	Mayor's Budget Office	48,511	44,964	0
11	Admin Services - Risk Management	1,970	1,826	0
12	Human Resources - Workers' Comp	290,073	268,861	0
Total		8,489,750	7,868,931	0
Total Base and Incoming Costs:			15,605,810	(674,586)

DIVISION MANAGEMENT Allocations

	FY 2019-20 Exps by Division	Allocation Percent	Initial Allocation	Internal Recoveries to net out	Net Mgmt Allocation to allocate to ADM Divisions	Purchasing & Labor Standards costs to allocate to Citywide Depts
Animal Care	6,724,725	2.12%	330,770	0	330,770	n/a
ADM-Central Shops	33,162,310	10.45%	1,631,160	0	1,631,160	n/a
ADM-Purchasing	6,130,385	1.93%	301,536	0	n/a	\$6,431,921
ADM-Labor Standards	5,180,126	1.63%	254,796	0	n/a	\$5,434,922
ADM-Real Estate	176,546,048	55.64%	8,683,801	0	8,683,801	n/a
Convention Facilities	9,708,323	3.06%	477,525	0	477,525	n/a
Medical Examiner	10,835,883	3.42%	532,986	0	532,986	n/a
ADM-All Other Divisions	68,986,166	21.74%	3,393,235	(1,040,495)	2,352,740	n/a Spread internal recovery should to the division charged.
Total	317,273,966	100.00%	15,605,810	(1,040,495)	14,008,983	11,866,843

C. DEPARTMENTAL ALLOCATIONS SUMMARY

	Net Allocation - Purchasing	Net Allocation - Labor Standards	ADM Division Mgmt Allocation	COIT 1.9% Surcharge per Admin Code	Total Net Allocation after COIT Surcharge	Notes
Academy of Sciences	-	1,999	0	0	1,999	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	1,631,160	0	1,631,160	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	8,683,801	0	8,683,801	
Administrative Services	1,197,240	158,800	2,352,740	(48,235)	3,660,544	Not allocated out
Adult Probation	20,707	12,728	0	(5,855)	27,580	
Airport	224,012	354,893	0	(466,324)	112,581	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	330,770	0	330,770	
Arts Commission	10,667	8,725	0	(2,069)	17,324	
Asian Art Museum	-	3,657	0	0	3,657	
Assessor-Recorder	35,139	12,795	0	(15,800)	32,134	
Board of Supervisors	18,825	5,542	0	(497)	23,869	
Building Inspection	28,864	29,327	0	(4,567)	53,624	
Child Support Services	13,805	4,123	0	(1,163)	16,764	
Children & Families Commission	3,137	9,469	0	(706)	11,901	
Children, Youth & Families	47,061	95,404	0	(6,249)	136,216	
City Attorney	16,942	27,788	0	(3,213)	41,517	
City Planning	47,061	16,917	0	(12,515)	51,464	
Civil Service Commission	-	406	0	0	406	
PUC-Clean Power SF	-	57,568	0	(1,199)	56,369	
Controller	210,207	22,683	0	(57,605)	175,286	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	477,525	0	477,525	
District Attorney	32,002	22,365	0	(9,615)	44,751	
Economic & Workforce Development	33,257	26,399	0	(3,548)	56,107	
Elections	-	8,109	0	(5,030)	3,078	
Emergency Communications	71,533	29,275	0	(7,811)	92,998	
Environment	10,667	7,840	0	(1,912)	16,596	
Ethics	-	3,527	0	(346)	3,181	
Fine Arts Museums	-	5,947	0	0	5,947	
Fire Department	41,414	128,896	0	(14,062)	156,248	
Health Service System	6,902	3,674	0	(171)	10,405	
Public Health - Public Health Admin	187,618	59,876	0	(78,213)	169,281	
Public Health - Public Health Division	-	37,217	0	(322)	36,895	
Public Health - Health Network	37,649	68,224	0	(31,010)	74,864	
Public Health - Health at Home	-	2,643	0	0	2,643	
Public Health - Jail Health	-	11,233	0	0	11,233	
Public Health - Laguna Honda Hospital	16,942	90,147	0	(5,821)	101,268	
Public Health - Behavioral Health	60,238	135,674	0	(573)	195,340	
Public Health - Primary Care	-	30,773	0	(6)	30,767	
Public Health - SF General Hospital	20,079	301,145	0	(5,778)	315,446	
Homelessness and Supportive Housing	25,099	111,743	0	(13,829)	123,014	
Human Resources	16,315	34,016	0	(947)	49,384	
Human Rights Commission	627	2,362	0	0	2,989	
Human Services	75,926	321,369	0	(122,449)	274,846	
Juvenile Probation	5,020	13,020	0	(857)	17,182	
Law Library	-	651	0	(29)	621	
Mayor	8,157	96,637	0	(11,201)	93,593	
Medical Examiner	-	0	532,986	0	532,986	
MTA - MUNI	5,020	318,964	0	(1,468)	322,516	
MTA - Parking & Traffic	1,255	66,818	0	(85)	67,988	
MTA - Taxicab Commission	-	1,842	0	0	1,842	
Permit Appeals	627	354	0	(24)	957	

Police Accountability	-	3,513	0	(397)	3,115
Police Department	101,652	210,401	0	(65,010)	247,044
Port Commission	38,277	37,446	0	(6,174)	69,549
Public Defender	12,550	12,543	0	(2,032)	23,061
Public Library	70,278	52,148	0	(79,061)	43,365
Public Works - Admin	79,690	(5,494)	0	(47,551)	26,646
Public Works - Architecture	11,922	9,995	0	(5,661)	16,256
Public Works - Building Repair	6,275	10,210	0	(2,426)	14,058
Public Works - Construction	-	0	0	0	0
Public Works - Engineering	21,962	42,115	0	(14,205)	49,872
Public Works - Street Sewer	-	7,426	0	0	7,426
Public Works - Street Environment	-	28,682	0	(744)	27,938
Public Works - Street Use & Map	3,765	8,382	0	0	12,147
Public Works - Urban Forest	-	15,271	0	0	15,271
PUC-Public Utilities Bureaus	109,810	89	0	(128,212)	(18,314)
PUC-Wastewater	33,884	76,176	0	(17,041)	93,019
PUC-Hetch Hetchy	20,707	58,230	0	(25,339)	53,597
PUC-Water	32,629	168,009	0	(42,538)	158,099
Recreation & Park	34,512	66,861	0	(9,110)	92,262
Rent Arbitration Board	-	2,779	0	(1,591)	1,188
Retirement Commission	17,570	10,313	0	(3,123)	24,759
SF Community College District	-	0	0	0	0
SF Redevelopment Agency	-	0	0	0	0
SF Unified School District	-	0	0	0	0
Sheriff	44,551	79,264	0	(16,159)	107,657
Status of Women	-	5,853	0	(518)	5,335
Technology	99,142	42,676	0	(330,935)	(189,117)
Treasurer/Tax Collector	31,374	12,665	0	(15,177)	28,862
Trial Courts	-	39,705	0	0	39,705
War Memorial	9,412	8,383	0	(436)	17,359
Subtotal	3,309,978	3,767,200	14,008,983	(1,754,544)	19,331,617
Net out amounts not allocated out					(3,660,544)
Total allocated to Departments					15,671,073

C.1 DEPARTMENTAL ALLOCATIONS DETAILS

PURCHASING						LABOR STANDARDS					

Child Support Services	22	0.42%	13,805	0	13,805	0	13,805	13,565,487	0.11%	4,123	0	4,123	0	4,123
Children & Families Commission	5	0.09%	3,137	0	3,137	0	3,137	31,157,712	0.25%	9,469	0	9,469	0	9,469
Children, Youth & Families	75	1.42%	47,061	0	47,061	0	47,061	313,926,736	2.53%	95,404	0	95,404	0	95,404
City Attorney	27	0.51%	16,942	0	16,942	0	16,942	91,435,217	0.74%	27,788	349,994	377,781	(349,994)	27,788
City Planning	75	1.42%	47,061	0	47,061	0	47,061	55,665,484	0.45%	16,917	0	16,917	0	16,917
Civil Service Commission	0	0.00%	0	0	0	0	0	1,336,124	0.01%	406	0	406	0	406
PUC-Clean Power SF	0	0.00%	0	0	0	0	0	189,426,589	1.53%	57,568	0	57,568	0	57,568
Controller	335	6.35%	210,207	0	210,207	0	210,207	74,639,619	0.60%	22,683	0	22,683	0	22,683
Convention Facilities	included in Administrative Services					0	included in Administrative Services							
District Attorney	51	0.97%	32,002	0	32,002	0	32,002	73,590,411	0.59%	22,365	0	22,365	0	22,365
Economic & Workforce Development	53	1.00%	33,257	0	33,257	0	33,257	86,864,531	0.70%	26,399	0	26,399	0	26,399
Elections	0	0.00%	0	0	0	0	0	26,681,119	0.22%	8,109	0	8,109	0	8,109
Emergency Communications	114	2.16%	71,533	0	71,533	0	71,533	96,330,705	0.78%	29,275	0	29,275	0	29,275
Environment	17	0.32%	10,667	51,342	62,009	(51,342)	10,667	25,798,521	0.21%	7,840	0	7,840	0	7,840
Ethics	0	0.00%	0	0	0	0	0	11,606,418	0.09%	3,527	0	3,527	0	3,527
Fine Arts Museums	0	0.00%	0	0	0	0	0	19,568,018	0.16%	5,947	0	5,947	0	5,947
Fire Department	66	1.25%	41,414	0	41,414	0	41,414	424,133,020	3.42%	128,896	0	128,896	0	128,896
Health Service System	11	0.21%	6,902	1,138	8,040	(1,138)	6,902	12,087,904	0.10%	3,674	0	3,674	0	3,674
Public Health - Public Health Admin	299	5.67%	187,618	0	187,618	0	187,618	197,020,925	1.59%	59,876	0	59,876	0	59,876
Public Health - Public Health Division	0	0.00%	0	0	0	0	0	122,461,814	0.99%	37,217	0	37,217	0	37,217
Public Health - Health Network	60	1.14%	37,649	0	37,649	0	37,649	224,492,030	1.81%	68,224	0	68,224	0	68,224
Public Health - Health at Home	0	0.00%	0	0	0	0	0	8,695,411	0.07%	2,643	0	2,643	0	2,643
Public Health - Jail Health	0	0.00%	0	0	0	0	0	36,963,392	0.30%	11,233	0	11,233	0	11,233
Public Health - Laguna Honda Hospital	27	0.51%	16,942	0	16,942	0	16,942	296,627,562	2.39%	90,147	0	90,147	0	90,147
Public Health - Behavioral Health	96	1.82%	60,238	0	60,238	0	60,238	446,435,136	3.60%	135,674	0	135,674	0	135,674
Public Health - Primary Care	0	0.00%	0	107,749	107,749	(107,749)	0	101,258,852	0.82%	30,773	0	30,773	0	30,773
Public Health - SF General Hospital	32	0.61%	20,079	388,161	408,240	(388,161)	20,079	990,916,291	7.99%	301,145	0	301,145	0	301,145
Homelessness and Supportive Housing	40	0.76%	25,099	0	25,099	0	25,099	367,690,818	2.97%	111,743	0	111,743	0	111,743
Human Resources	26	0.49%	16,315	84,989	101,304	(84,989)	16,315	111,929,472	0.90%	34,016	0	34,016	0	34,016
Human Rights Commission	1	0.02%	627	0	627	0	627	7,771,538	0.06%	2,362	0	2,362	0	2,362
Human Services	121	2.29%	75,926	269,014	344,940	(269,014)	75,926	1,057,464,036	8.53%	321,369	0	321,369	0	321,369
Juvenile Probation	8	0.15%	5,020	0	5,020	0	5,020	42,840,786	0.35%	13,020	0	13,020	0	13,020
Law Library	0	0.00%	0	0	0	0	0	2,140,990	0.02%	651	0	651	0	651
Mayor	13	0.25%	8,157	0	8,157	0	8,157	317,983,206	2.57%	96,637	147,652	244,289	(147,652)	96,637
Medical Examiner	included in Administrative Services					included in Administrative Services								
MTA - MUNI	8	0.15%	5,020	253,223	258,243	(253,223)	5,020	1,049,550,171	8.47%	318,964	180,063	499,027	(180,063)	318,964
MTA - Parking & Traffic	2	0.04%	1,255	0	1,255	0	1,255	219,863,876	1.77%	66,818	0	66,818	0	66,818
MTA - Taxicab Commission	0	0.00%	0	0	0	0	0	6,059,525	0.05%	1,842	0	1,842	0	1,842
Permit Appeals	1	0.02%	627	0	627	0	627	1,163,817	0.01%	354	0	354	0	354
Police Accountability	0	0.00%	0	0	0	0	0	11,557,966	0.09%	3,513	0	3,513	0	3,513
Police Department	162	3.07%	101,652	0	101,652	0	101,652	692,322,316	5.59%	210,401	0	210,401	0	210,401
Port Commission	61	1.16%	38,277	102,484	140,761	(102,484)	38,277	123,214,678	0.99%	37,446	22,599	60,045	(22,599)	37,446
Public Defender	20	0.38%	12,550	0	12,550	0	12,550	41,273,445	0.33%	12,543	0	12,543	0	12,543
Public Library	112	2.12%	70,278	0	70,278	0	70,278	171,592,228	1.38%	52,148	0	52,148	0	52,148
Public Works - Admin	127	2.41%	79,690	310,063	389,753	(310,063)	79,690	(18,077,942)	-0.15%	(5,494)	393,660	388,166	(393,660)	(5,494)
Public Works - Architecture	19	0.36%	11,922	0	11,922	0	11,922	32,888,437	0.27%	9,995	0	9,995	0	9,995
Public Works - Building Repair	10	0.19%	6,275	0	6,275	0	6,275	33,594,918	0.27%	10,210	0	10,210	0	10,210
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
Public Works - Engineering	35	0.66%	21,962	0	21,962	0	21,962	138,580,664	1.12%	42,115	0	42,115	0	42,115
Public Works - Street Sewer	0	0.00%	0	0	0	0	0	24,436,556	0.20%	7,426	0	7,426	0	7,426
Public Works - Street Environment	0	0.00%	0	0	0	0	0	94,377,246	0.76%	28,682	0	28,682	0	28,682
Public Works - Street Use & Map	6	0.11%	3,765	0	3,765	0	3,765	27,580,430	0.22%	8,382	0	8,382	0	8,382
Public Works - Urban Forest	0	0.00%	0	0	0	0	0	50,247,685	0.41%	15,271	0	15,271	0	15,271
PUC-Public Utilities Bureaus	175	3.32%	109,810	614,048	723,858	(614,048)	109,810	291,600	0.00%	89	339,591	339,680	(339,591)	89
PUC-Wastewater	54	1.02%	33,884	0	33,884	0	33,884	250,655,468	2.02%	76,176	0	76,176	0	76,176
PUC-Hetch Hetchy	33	0.63%	20,707	0	20,707	0	20,707	191,605,165	1.55%	58,230	0	58,230	0	58,230
PUC-Water	52	0.99%	32,629	0	32,629	0	32,629	552,831,066	4.46%	168,009	0	168,009	0	168,009
Recreation & Park	55	1.04%	34,512	0	34,512	0	34,512	220,004,274	1.77%	66,861	22,000	88,861	(22,000)	66,861
Rent Arbitration Board	0	0.00%	0	0	0	0	0	9,144,677	0.07%	2,779	0	2,779	0	2,779
Retirement Commission	28	0.53%	17,570	0	17,570	0	17,570	33,933,652	0.27%	10,313	0	10,313	0	10,313
SF Community College District	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
SF Redevelopment Agency	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
SF Unified School District	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
Sheriff	71	1.35%	44,551	0	44,551	0	44,551	260,818,489	2.10%	79,264	0	79,264	0	79,264
Status of Women	0	0.00%	0	0	0	0	0	19,259,078	0.16%	5,853	0	5,853	0	5,853
Technology	158	3.00%	99,142	130,163	229,305	(130,163)	99,142	140,423,775	1.13%	42,676	0	42,676	0	42,676
Treasurer/Tax Collector	50	0.95%	31,374	0	31,374	0	31,374	41,674,064	0.34%	12,665	0	12,665	0	12,665
Trial Courts	0	0.00%	0	0	0	0	0	130,648,179	1.05%	39,705	0	39,705	0	39,705
War Memorial	15	0.28%	9,412	0	9,412	0	9,412	27,583,856	0.22%	8,383	0	8,383	0	8,383
Subtotal	5,275	100.00%	3,309,978	3,121,943	6,431,921	(3,121,943)	3,309,978	12,395,950,222	100.00%	3,767,200	1,667,721	5,434,922	(1,667,721)	3,767,200

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022

SCHEDULE 7 - CITY ATTORNEY

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

A. DEPARTMENT COSTS

	Amount	General Admin	Allocable Legal	General
	Legal Services		Services	Government/No
	Project 10001638			nallocable
Salary % Split	100.00%	21.90%	70.75%	7.35%
Salaries + Benefits	\$67,458,133	\$14,774,414	\$47,728,157	\$4,955,562
General Admin Distribution	(0)	(14,774,414)	13,689,067	1,085,348
Subtotal Salaries + Benefits Expenditures Per Financial System	67,458,133	0	61,417,223	6,040,910
Supply and Services Costs % Split	100.00%	26.69%	72.29%	1.01%
Non-personnel Services	13,923,491	3,716,671	10,065,645	141,175
Programmatic Projects	0	0	0	0
Materials and Supplies	142,340	37,996	102,901	1,443
Capital Outlay	27,105	7,235	19,595	275
Services of Other Departments	829,445	221,408	599,627	8,410
Subtotal Nonpersonnel Expenditures	14,922,382	3,983,310	10,787,769	151,303
General Admin Distribution	(0)	(3,983,310)	3,928,215	55,095
Subtotal Nonpersonnel Expenditures Per Financial System	14,922,382	0	14,715,984	206,398
Total Expenditures Per Financial System	82,380,515	-	76,133,207	6,247,308
Revenue:				
Revenue - Intergovernmental Revenue & Other Revenue	312,096	0	312,096	0
Revenue from External Parties and Legal Services Internal to City Attorney	4,871,580	0	0	4,871,580
Direct Bills from City Departments	66,813,042	0	66,813,042	0
Total Revenue Per Financial System	71,996,718	0	67,125,138	4,871,580
Total General Fund Support Per Financial System	10,383,797	-	9,008,069	1,375,728
DEPARTMENT Cost to Allocate	82,380,515	0	76,133,207	6,247,308
General Admin Distribution	0	0	0	-
Total Before Incoming Costs	\$82,380,515	\$0	\$76,133,207	\$6,247,308

Dept:7 CITY ATTORNEY

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

Schedule	Incoming	Allocable Legal	General
		Services	Government/No
			nallocable
1 Building Depreciation	\$877,812	\$813,326	\$64,485
2 Equipment Depreciation	10,064	\$9,324	\$739
3 Board of Supervisors	18,733	\$17,357	\$1,376

4 Controller	346,484	\$321,031	\$25,453
5 Health Service System	(55,319)	\$(51,255)	\$(4,064)
6 Administrative Services	41,517	\$38,467	\$3,050
8 Civil Service Commission	6,282	\$5,821	\$462
9 Human Resources	136,629	\$126,592	\$10,037
10 Mayor's Budget Office	8,489	\$7,865	\$624
12 Human Resources - Workers' Comp	0	\$0	\$0
Total Incoming	\$1,390,691	\$1,288,529	\$102,162
C. TOTAL ALLOCATED	\$83,771,206	\$77,421,736	\$6,349,470

D. DEPARTMENTAL ALLOCATIONS

	Allocation of Nonpersonnel Direct Expenditures (Cells G181:G268)	Allocation of Salary & Benefit Expenditures (Cells N181:N268)	Total Allocated Expenditures	LESS - Total Revenue Recovered from Departments (Tab Legal Services Cost Summarv)	Net Allocation to Departments
Academy of Sciences	100	758	858	0	858
Administrative Services	161,850	1,115,662	1,277,512	(906,116)	371,396
ADM-Purchasing	17,475	131,878	149,353	0	149,353
ADM-Real Estate	114,612	468,679	583,291	(44,686)	538,604
ADM-Risk Management	0	0	0	0	0
Convention Facilities	828	6,246	7,074	(90,272)	(83,198)
Total for Administrative Services	294,765	1,722,464	2,017,229	(1,041,074)	976,155
Adult Probation	14,296	87,670	101,966	(128,087)	(26,121)
Airport	1,468,889	5,002,262	6,471,151	(6,661,465)	(190,314)
Animal Care	0	0	0	0	0
Arts Commission	22,774	178,164	200,938	0	200,938
Asian Art Museum	4,786	36,119	40,905	0	40,905
Assessor-Recorder	228,669	834,947	1,063,616	(798,434)	265,183
Board of Supervisors	0	0	0	0	0
Building Inspection	541,309	1,303,315	1,844,624	(2,733,343)	(888,719)
Cannabis	0	0	0	0	0
Child Support Services	1,442	10,885	12,328	(10,000)	2,328
Children & Families Commission	1,195	9,019	10,214	(1,674)	8,540
Children, Youth & Families	2,447	18,464	20,910	(26,677)	(5,766)
City Attorney	0	0	0	0	0
City Planning	326,848	2,215,227	2,542,075	(2,598,162)	(56,087)
Civil Service Commission	11,744	61,338	73,082	(89,954)	(16,872)
Controller	121,610	596,691	718,300	(40,925)	677,375
District Attorney	74,660	373,866	448,526	0	448,526
Economic & Workforce Development	465,200	1,535,657	2,000,857	(2,742,549)	(741,691)
Elections	34,352	219,196	253,547	0	253,547
Emergency Communications	22,816	172,184	195,000	(153,718)	41,282
Environment	12,132	89,631	101,763	(128,373)	(26,609)
Ethics	20,797	156,078	176,876	0	176,876
Fine Arts Museums	100,243	409,540	509,783	0	509,783
Fire Department	262,470	880,992	1,143,463	0	1,143,463
General City Responsibility	0	0	0	0	0
Health Service System	11,360	78,889	90,249	(107,581)	(17,332)
Homelessness and Supportive Housing	30,860	232,888	263,748	0	263,748
Human Resources	138,832	483,117	621,949	(652,663)	(30,714)
Human Rights Commission	2,881	19,607	22,488	(28,604)	(6,116)
Human Services	958,199	5,127,927	6,086,126	(6,084,778)	1,348
Juvenile Probation	277,643	315,198	592,841	0	592,841
Law Library	148	1,115	1,263	0	1,263
Mayor	456,844	2,655,775	3,112,619	(2,095,088)	1,017,531
Medical Examiner	27,540	132,422	159,962	0	159,962
MTA - MUNI	2,190,860	8,212,680	10,403,540	(14,141,755)	(3,738,215)
MTA - Parking & Traffic	30,645	217,488	248,133	0	248,133
MTA - Taxicab Commission	168,921	776,478	945,399	0	945,399
Total for MTA	2,390,426	9,206,646	11,597,072	(14,141,755)	(2,544,683)
Non-CCSF	1,047	7,902	8,950	(5,131)	3,819
Permit Appeals	7,769	58,630	66,399	(83,580)	(17,181)
Police Accountability	20,240	105,638	125,878	0	125,878
Police Department	843,482	4,073,595	4,917,077	(350,000)	4,567,077
Port Commission	476,450	2,533,856	3,010,306	(3,556,501)	(546,195)
Public Defender	8,507	64,198	72,704	0	72,704
Public Health - Behavioral Health	10,195	75,751	85,946	(109,599)	(23,653)
Public Health - Health at Home	0	0	0	0	0

Public Health - Jail Health	10,843	63,888	74,731	0	74,731
Public Health - Laguna Honda Hospital	752,296	816,288	1,568,584	(1,807,533)	(238,948)
Public Health - Primary Care	8,522	64,255	72,777	0	72,777
Public Health - Public Health Division	736,473	3,194,197	3,930,670	(2,317,999)	1,612,671
Public Health - SF General Hospital	265,279	1,190,013	1,455,291	(2,227,720)	(772,429)
Total for Public Health	1,783,609	5,404,391	7,188,000	(6,462,851)	725,149
Public Library	17,703	111,348	129,050	(163,746)	(34,695)
Public Works - Admin	160,943	912,976	1,073,919	(299,107)	774,812
Public Works - Architecture	5,811	30,661	36,472	0	36,472
Public Works - Building Repair	10,932	82,500	93,432	0	93,432
Public Works - Engineering	28,277	155,309	183,586	0	183,586
Public Works - Street Environment	335,664	953,814	1,289,478	(72,485)	1,216,993
Public Works - Street Sewer	0	0	0	0	0
Public Works - Street Use & Map	11,320	85,429	96,749	0	96,749
Public Works - Urban Forest	24,749	88,950	113,699	0	113,699
Public Works - Construction	0	0	0	0	0
Total for Public Works	577,697	2,309,639	2,887,336	(371,592)	2,515,744
PUC-CleanPowerSF	0	0	0	0	0
PUC-Hetch Hetchy	444,862	3,015,019	3,459,881	(4,462,354)	(1,002,473)
PUC-Public Utilities Bureaus	80,448	606,965	687,413	(603,880)	83,533
PUC-Wastewater	287,930	1,514,876	1,802,806	(2,369,518)	(566,711)
PUC-Water	265,163	1,574,265	1,839,428	(1,836,678)	2,749
Total for Public Utilities Commission	1,078,402	6,711,126	7,789,528	(9,272,430)	(1,482,902)
Recreation & Park	183,429	898,885	1,082,315	(1,321,853)	(239,538)
Rent Arbitration Board	5,901	44,535	50,437	(64,269)	(13,833)
Retirement Commission	1,834,678	1,885,521	3,720,200	(5,478,521)	(1,758,321)
SF Community College District	6,083	43,165	49,248	0	49,248
SF Redevelopment Agency	198,100	199,675	397,774	(374,450)	23,324
SF Unified School District	97	730	827	0	827
Sheriff	288,542	1,417,836	1,706,378	0	1,706,378
Status of Women	13,815	104,255	118,070	0	118,070
Technology	86,403	437,224	523,627	(659,413)	(135,785)
Treasure Island Development Authority	0	0	0	0	0
Treasurer/Tax Collector	239,175	799,563	1,038,738	(708,864)	329,874
Trial Courts	2,018	14,157	16,175	(9,989)	6,186
War Memorial	3,088	23,301	26,389	(29,852)	(3,463)
Total allocated to Departments	16,004,513	61,417,223	77,421,736	(69,177,944)	8,243,792

Allocation of Nonpersonnel Direct Expenditures

	Amount Legal Services Project 10001638	General Admin	Allocable Legal Services	General Government / Nonallocable
Subtotal Nonpersonnel Expenditures Per Financial System	14,922,382	-	14,715,984	206,398
LESS - Nonpersonnel Direct Expenditures Identified to Departments	8,072,477	-	7,866,079	206,398
Nonpersonnel Expenditures to Allocate before Incoming Costs	6,849,905	-	6,849,905	-
ADD - Incoming Costs	1,390,691	-	1,288,529	102,162
Nonpersonnel Expenditures to Allocate	8,240,596	-	8,138,434	102,162

	Allocation base (Total Personnel Costs in Time Tracking System)	Allocation %	Allocated Nonpersonnel Expenditures & Incoming Costs	Nonpersonnel Direct Expenditures Identified to Departments	Allocation of Nonpersonnel Direct Expenditures
Academy of Sciences	1,125	0.00%	100	0	100
Administrative Services	1,656,242	1.82%	147,837	14,013	161,850
ADM-Purchasing	195,777	0.21%	17,475	0	17,475
ADM-Real Estate	695,771	0.76%	62,105	52,507	114,612
ADM-Risk Management	0	0.00%	0	0	0
Adult Probation	130,149	0.14%	11,617	2,679	14,296
Airport	7,426,044	8.14%	662,853	806,036	1,468,889
Animal Care	0	0.00%	0	0	0
Arts Commission	264,491	0.29%	23,609	(835)	22,774

Allocation of Salary & Benefit Expenditures

	Amount Legal Services Project 10001638	General Admin	Allocable Legal Services	General Government / Nonallocable
Subtotal Salary & Benefit Expenditures Per Financial System	67,458,133	-	61,417,223	6,040,910
LESS - Salary & Benefits Expenditures Direct Billed to Departments	-	-	-	-
Salary & Benefits Expenditures to Allocate Before Incoming Costs	67,458,133	-	61,417,223	6,040,910
ADD - Incoming Costs	-	-	-	-
Salary & Benefits Expenditures to Allocate	67,458,133	-	61,417,223	6,040,910

	Allocation base (Total Personnel Costs in Time Tracking System)	Allocation base	Allocation %	Allocated Salary & Benefit Expenditures
Academy of Sciences	1,125	1,125	0.00%	758
Administrative Services	1,656,242	1,656,242	1.82%	1,115,662
ADM-Purchasing	195,777	195,777	0.21%	131,878
ADM-Real Estate	695,771	695,771	0.76%	468,679
ADM-Risk Management	0	0	0.00%	0
Adult Probation	130,149	130,149	0.14%	87,670
Airport	7,426,044	7,426,044	8.14%	5,002,262
Animal Care	0	0	0.00%	0
Arts Commission	264,491	264,491	0.29%	178,164

	Allocation base (Total Personnel Costs in Time Tracking System)	Allocation %	Allocated Nonpersonnel Expenditures & Incoming Costs	Nonpersonnel Direct Expenditures Identified to Departments	Allocation of Nonpersonnel Direct Expenditures		Allocation base (Total Personnel Costs in Time Tracking System)	Allocation base	Allocation %	Allocated Salary & Benefit Expenditures
Asian Art Museum	53,620	0.06%	4,786	0	4,786	Asian Art Museum	53,620	53,620	0.06%	36,119
Assessor-Recorder	1,239,510	1.36%	110,639	118,030	228,669	Assessor-Recorder	1,239,510	1,239,510	1.36%	834,947
Board of Supervisors	0	0.00%	0	0	0	Board of Supervisors	0	0	0.00%	0
Building Inspection	1,934,820	2.12%	172,703	368,606	541,309	Building Inspection	1,934,820	1,934,820	2.12%	1,303,315
Child Support Services	16,160	0.02%	1,442	0	1,442	Child Support Services	16,160	16,160	0.02%	10,885
Children & Families Commission	13,390	0.01%	1,195	0	1,195	Children & Families Commission	13,390	13,390	0.01%	9,019
Children, Youth & Families	27,410	0.03%	2,447	0	2,447	Children, Youth & Families	27,410	27,410	0.03%	18,464
City Attorney	0	0.00%	0	0	0	City Attorney	0	0	0.00%	0 not allocated out
City Planning	3,288,587	3.61%	293,541	33,307	326,848	City Planning	3,288,587	3,288,587	3.61%	2,215,227
Civil Service Commission	91,059	0.10%	8,128	3,616	11,744	Civil Service Commission	91,059	91,059	0.10%	61,338
Controller	885,809	0.97%	79,068	42,542	121,610	Controller	885,809	885,809	0.97%	596,691
Convention Facilities	9,272	0.01%	828	0	828	Convention Facilities	9,272	9,272	0.01%	6,246
District Attorney	555,018	0.61%	49,541	25,119	74,660	District Attorney	555,018	555,018	0.61%	373,866
Economic & Workforce Development	2,279,740	2.50%	203,491	261,709	465,200	Economic & Workforce Development	2,279,740	2,279,740	2.50%	1,535,657
Elections	325,404	0.36%	29,046	5,306	34,352	Elections	325,404	325,404	0.36%	219,196
Emergency Communications	255,613	0.28%	22,816	0	22,816	Emergency Communications	255,613	255,613	0.28%	172,184
Environment	133,061	0.15%	11,877	255	12,132	Environment	133,061	133,061	0.15%	89,631
Ethics	231,704	0.25%	20,682	115	20,797	Ethics	231,704	231,704	0.25%	156,078
Fine Arts Museums	607,978	0.67%	54,268	45,975	100,243	Fine Arts Museums	607,978	607,978	0.67%	409,540
Fire Department	1,307,866	1.43%	116,741	145,730	262,470	Fire Department	1,307,866	1,307,866	1.43%	880,992
General City Responsibility	0	0.00%	0	0	0	General City Responsibility	0	0	0.00%	0
Health Service System	117,114	0.13%	10,454	906	11,360	Health Service System	117,114	117,114	0.13%	78,889
Homelessness and Supportive Housing	345,731	0.38%	30,860	0	30,860	Homelessness and Supportive Housing	345,731	345,731	0.38%	232,888
Human Resources	717,205	0.79%	64,018	74,814	138,832	Human Resources	717,205	717,205	0.79%	483,117
Human Rights Commission	29,108	0.03%	2,598	283	2,881	Human Rights Commission	29,108	29,108	0.03%	19,607
Human Services	7,612,599	8.35%	679,505	278,695	958,199	Human Services	7,612,599	7,612,599	8.35%	5,127,927
Juvenile Probation	467,923	0.51%	41,767	235,876	277,643	Juvenile Probation	467,923	467,923	0.51%	315,198
Law Library	1,656	0.00%	148	0	148	Law Library	1,656	1,656	0.00%	1,115
Mayor	3,942,596	4.32%	351,918	104,926	456,844	Mayor	3,942,596	3,942,596	4.32%	2,655,775
Medical Examiner	196,586	0.22%	17,547	9,992	27,540	Medical Examiner	196,586	196,586	0.22%	132,422
MTA - MUNI	12,192,030	13.37%	1,088,267	1,102,593	2,190,860	MTA - MUNI	12,192,030	12,192,030	13.37%	8,212,680
MTA - Parking & Traffic	322,869	0.35%	28,819	1,825	30,645	MTA - Parking & Traffic	322,869	322,869	0.35%	217,488
MTA - Taxicab Commission	1,152,711	1.26%	102,892	66,029	168,921	MTA - Taxicab Commission	1,152,711	1,152,711	1.26%	776,478
Non-CCSF	11,732	0.01%	1,047	0	1,047	Non-CCSF	11,732	11,732	0.01%	7,902
Permit Appeals	87,038	0.10%	7,769	0	7,769	Permit Appeals	87,038	87,038	0.10%	58,630
Police Accountability	156,823	0.17%	13,998	6,242	20,240	Police Accountability	156,823	156,823	0.17%	105,638
Police Department	6,047,403	6.63%	539,795	303,687	843,482	Police Department	6,047,403	6,047,403	6.63%	4,073,595
Port Commission	3,761,604	4.13%	335,763	140,687	476,450	Port Commission	3,761,604	3,761,604	4.13%	2,533,856
Public Defender	95,304	0.10%	8,507	0	8,507	Public Defender	95,304	95,304	0.10%	64,198
Public Health - Behavioral Health	112,456	0.12%	10,038	157	10,195	Public Health - Behavioral Health	112,456	112,456	0.12%	75,751
Public Health - Health at Home	0	0.00%	0	0	0	Public Health - Health at Home	0	0	0.00%	0
Public Health - Jail Health	94,844	0.10%	8,466	2,377	10,843	Public Health - Jail Health	94,844	94,844	0.10%	63,888
Public Health - Laguna Honda Hospital	1,211,811	1.33%	108,167	644,129	752,296	Public Health - Laguna Honda Hospital	1,211,811	1,211,811	1.33%	816,288
Public Health - Primary Care	95,389	0.10%	8,514	8	8,522	Public Health - Primary Care	95,389	95,389	0.10%	64,255
Public Health - Public Health Division	4,741,904	5.20%	423,265	313,208	736,473	Public Health - Public Health Division	4,741,904	4,741,904	5.20%	3,194,197
Public Health - SF General Hospital	1,766,618	1.94%	157,689	107,590	265,279	Public Health - SF General Hospital	1,766,618	1,766,618	1.94%	1,190,013
Public Library	165,300	0.18%	14,755	2,948	17,703	Public Library	165,300	165,300	0.18%	111,348
Public Works - Admin	1,355,348	1.49%	120,979	39,964	160,943	Public Works - Admin	1,355,348	1,355,348	1.49%	912,976
Public Works - Architecture	45,517	0.05%	4,063	1,748	5,811	Public Works - Architecture	45,517	45,517	0.05%	30,661
Public Works - Building Repair	122,475	0.13%	10,932	0	10,932	Public Works - Building Repair	122,475	122,475	0.13%	82,500
Public Works - Engineering	230,562	0.25%	20,580	7,697	28,277	Public Works - Engineering	230,562	230,562	0.25%	155,309
Public Works - Street Environment	1,415,972	1.55%	126,390	209,274	335,664	Public Works - Street Environment	1,415,972	1,415,972	1.55%	953,814
Public Works - Street Sewer	0	0.00%	0	0	0	Public Works - Street Sewer	0	0	0.00%	0
Public Works - Street Use & Map	126,823	0.14%	11,320	0	11,320	Public Works - Street Use & Map	126,823	126,823	0.14%	85,429
Public Works - Urban Forest	132,050	0.14%	11,787	12,962	24,749	Public Works - Urban Forest	132,050	132,050	0.14%	88,950
Public Works - Construction	0	0.00%	0	0	0	Public Works - Construction	0	0	0.00%	0
PUC-CleanPowerSF	0	0.00%	0	0	0	PUC-CleanPowerSF	0	0	0.00%	0
PUC-Hetch Hetchy	4,475,908	4.91%	399,522	45,340	444,862	PUC-Hetch Hetchy	4,475,908	4,475,908	4.91%	3,015,019
PUC-Public Utilities Bureaus	901,063	0.99%	80,429	18	80,448	PUC-Public Utilities Bureaus	901,063	901,063	0.99%	606,965
PUC-Wastewater	2,248,890	2.47%	200,737	87,193	287,930	PUC-Wastewater	2,248,890	2,248,890	2.47%	1,514,876
PUC-Water	2,337,055	2.56%	208,607	56,556	265,163	PUC-Water	2,337,055	2,337,055	2.56%	1,574,265
Recreation & Park	1,334,429	1.46%	119,112	64,317	183,429	Recreation & Park	1,334,429	1,334,429	1.46%	898,885
Rent Arbitration Board	66,114	0.07%	5,901	0	5,901	Rent Arbitration Board	66,114	66,114	0.07%	44,535
Retirement Commission	2,799,127	3.07%	249,852	1,584,827	1,834,678	Retirement Commission	2,799,127	2,799,127	3.07%	1,885,521

	Allocation base (Total Personnel Costs in Time Tracking System)	Allocation %	Allocated Nonpersonnel Expenditures & Incoming Costs	Nonpersonnel Direct Expenditures Identified to Departments	Allocation of Nonpersonnel Direct Expenditures		Allocation base (Total Personnel Costs in Time Tracking System)	Allocation base	Allocation %	Allocated Salary & Benefit Expenditures
SF Community College District	64,081	0.07%	5,720	363	6,083	SF Community College District	64,081	64,081	0.07%	43,165
SF Redevelopment Agency	296,425	0.33%	26,459	171,641	198,100	SF Redevelopment Agency	296,425	296,425	0.33%	199,675
SF Unified School District	1,084	0.00%	97	0	97	SF Unified School District	1,084	1,084	0.00%	730
Sheriff	2,104,830	2.31%	187,878	100,664	288,542	Sheriff	2,104,830	2,104,830	2.31%	1,417,836
Status of Women	154,770	0.17%	13,815	0	13,815	Status of Women	154,770	154,770	0.17%	104,255
Technology	649,076	0.71%	57,937	28,466	86,403	Technology	649,076	649,076	0.71%	437,224
Treasure Island Development Authority	0	0.00%	0	0	0	Treasure Island Development Authority	0	0	0.00%	0
Treasurer/Tax Collector	1,186,981	1.30%	105,951	133,225	239,175	Treasurer/Tax Collector	1,186,981	1,186,981	1.30%	799,563
Trial Courts	21,016	0.02%	1,876	142	2,018	Trial Courts	21,016	21,016	0.02%	14,157
War Memorial	34,592	0.04%	3,088	0	3,088	War Memorial	34,592	34,592	0.04%	23,301
Total allocated to Departments	91,176,155	100.00%	8,138,434	7,866,079	16,004,513		91,176,155	91,176,155	100.00%	61,417,223

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022**

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 actual employees by department (excluding certificated positions). The Commission invoices Muni and Public Utilities Commission for additional specialized services and those direct billings are used to offset the allocations.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	908,775
Supply and Services Costs	
Other Expenses	248,954
Department Cost Total Per Financial System	1,157,729
Adjustment - Department Revenue Total Per Financial System	(54,492)
Adjusted Cost Total Department Costs Net of Revenue	1,103,237
Expenditure Recoveries for Costs Identified to Departments	(360,839)
Department Cost Total to Allocate	742,398
Total Allocated before Incoming Costs	742,398

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	5,322
3 Board of Supervisors	288
4 Controller	5,212
5 Health Service System	44,397
6 Administrative Services	406
7 City Attorney	(16,872)
9 Human Resources	2,443
10 Mayor's Budget Office	124
12 Human Resources - Workers' Comp	468
Total Incoming	41,789

C. TOTAL ALLOCATED **784,187**

Dept:8 CIVIL SERVICE COMMISSION

D. DEPARTMENTAL ALLOCATIONS

	FY 2019-20 FTE	Allocation Percent	Initial Allocation	Costs Specifically Identified to Departments	Subtotal: Total Costs to Departments	LESS: Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	229	0	229	0	229	
Administrative Services	928	2.46%	19,284	0	19,284	0	19,284	
Adult Probation	164	0.43%	3,410	0	3,410	0	3,410	
Airport	1,709	4.53%	35,522	0	35,522	0	35,522	
Arts Commission	36	0.10%	750	0	750	0	750	
Asian Art Museum	55	0.15%	1,148	0	1,148	0	1,148	
Assessor-Recorder	179	0.47%	3,725	0	3,725	0	3,725	
Board of Supervisors	80	0.21%	1,668	0	1,668	0	1,668	

Building Inspection	264	0.70%	5,490	0	5,490	0	5,490
Child Support Services	68	0.18%	1,413	0	1,413	0	1,413
Children & Families Commission	13	0.03%	264	0	264	0	264
Children, Youth & Families	57	0.15%	1,180	0	1,180	0	1,180
City Attorney	302	0.80%	6,282	0	6,282	0	6,282
City Planning	220	0.58%	4,580	0	4,580	0	4,580
Civil Service Commission	5	0.01%	112	0	112	0	112 Not allocated out
Controller	298	0.79%	6,193	0	6,193	0	6,193
District Attorney	300	0.80%	6,247	0	6,247	0	6,247
Economic & Workforce Development	126	0.33%	2,613	0	2,613	0	2,613
Elections	104	0.28%	2,168	0	2,168	0	2,168
Emergency Communications	281	0.74%	5,833	0	5,833	0	5,833
Environment	88	0.23%	1,831	0	1,831	0	1,831
Ethics	21	0.05%	428	0	428	0	428
Fine Arts Museums	111	0.29%	2,304	0	2,304	0	2,304
Fire Department	1,790	4.75%	37,222	0	37,222	0	37,222
General Fund Unallocated	0	0.00%	0	0	0	0	0
Health Service System	55	0.15%	1,144	0	1,144	0	1,144
Homelessness and Supportive Housing	121	0.32%	2,513	0	2,513	0	2,513
Human Resources	207	0.55%	4,313	0	4,313	0	4,313
Human Rights Commission	23	0.06%	474	0	474	0	474
Human Services	2,372	6.29%	49,325	0	49,325	0	49,325
Juvenile Probation	191	0.51%	3,964	0	3,964	0	3,964
Law Library	2	0.01%	42	0	42	0	42
Mayor	141	0.37%	2,925	0	2,925	0	2,925
MTA - MUNI	4,635	12.29%	96,353	160,839	257,192	(160,839)	96,353
MTA - Parking & Traffic	717	1.90%	14,906	0	14,906	0	14,906
MTA - Taxicab Commission	14	0.04%	301	0	301	0	301
Permit Appeals	5	0.01%	102	0	102	0	102
Police Accountability	45	0.12%	933	0	933	0	933
Police Department	2,952	7.83%	61,381	0	61,381	0	61,381
Port Commission	255	0.68%	5,295	0	5,295	0	5,295
Public Defender	199	0.53%	4,140	0	4,140	0	4,140
Public Health - Behavioral Health	607	1.61%	12,615	0	12,615	0	12,615
Public Health - Health at Home	45	0.12%	944	0	944	0	944
Public Health - Health Network	239	0.63%	4,962	0	4,962	0	4,962
Public Health - Jail Health	136	0.36%	2,829	0	2,829	0	2,829
Public Health - Laguna Honda Hospital	1,345	3.57%	27,972	0	27,972	0	27,972
Public Health - Primary Care	423	1.12%	8,801	0	8,801	0	8,801
Public Health - Public Health Admin	709	1.88%	14,736	0	14,736	0	14,736
Public Health - Public Health Division	331	0.88%	6,883	0	6,883	0	6,883
Public Health - SF General Hospital	3,034	8.04%	63,078	0	63,078	0	63,078
Public Library	727	1.93%	15,106	0	15,106	0	15,106
Public Works - Admin	138	0.37%	2,872	0	2,872	0	2,872
Public Works - Architecture	205	0.54%	4,254	0	4,254	0	4,254
Public Works - Building Repair	137	0.36%	2,857	0	2,857	0	2,857
Public Works - Construction	0	0.00%	0	0	0	0	0
Public Works - Engineering	277	0.73%	5,750	0	5,750	0	5,750
Public Works - Street Environment	372	0.99%	7,731	0	7,731	0	7,731
Public Works - Street Sewer	66	0.17%	1,372	0	1,372	0	1,372
Public Works - Street Use & Map	104	0.28%	2,165	0	2,165	0	2,165
Public Works - Urban Forest	128	0.34%	2,667	0	2,667	0	2,667
PUC-Clean Power SF	17	0.05%	363	0	363	0	363
PUC-Hetch Hetchy	321	0.85%	6,670	0	6,670	0	6,670
PUC-Public Utilities Bureaus	659	1.75%	13,710	200,000	213,710	(200,000)	13,710

PUC-Wastewater	444	1.18%	9,239	0	9,239	0	9,239
PUC-Water	695	1.84%	14,447	0	14,447	0	14,447
Recreation & Park	1,065	2.82%	22,137	0	22,137	0	22,137
Rent Arbitration Board	33	0.09%	693	0	693	0	693
Retirement Commission	103	0.27%	2,134	0	2,134	0	2,134
SF Community College District	470	1.25%	9,771	0	9,771	0	9,771
SF Unified School District	3,763	9.98%	78,228	0	78,228	0	78,228
Sheriff	1,013	2.69%	21,060	0	21,060	0	21,060
Status of Women	7	0.02%	147	0	147	0	147
Technology	252	0.67%	5,247	0	5,247	0	5,247
Treasurer/Tax Collector	192	0.51%	3,988	0	3,988	0	3,988
Trial Courts	445	1.18%	9,262	0	9,262	0	9,262
War Memorial	72	0.19%	1,492	0	1,492	0	1,492
Subtotal	37,719	100.00%	784,187	360,839	1,145,026	(360,839)	784,187
Net out amounts not allocated out							(112)
Total allocated to Departments							784,075

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022**

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; Workforce Development; Employee Relations; Recruitment Assessment & Client Services; and Workers' Compensation. Costs related to Workers' Compensation is segregated from this schedule and allocated out through Schedule 12 - Human Resources - Worker's Comp. The remaining general fund services are allocated in this schedule.

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

Direct Billing for Services Provided to Departments include direct billing for administration services and human resources services: Equal Employment Opportunity; Workforce Development; Employee Relations; and Recruitment Assessment & Client Services; requested by city departments. For example, direct billing for administration services mainly include direct bills by Human Resources of departments participating in the City Fellows program.

Department expenses for employee tuition payments reimbursed by the City General Fund as mandated by labor contracts negotiated by the City with employee labor unions are indicated below in the adjustments line item as Interfund Transfer.

Revenue for Training Services Paid by Employees & Other Agencies record payments for training paid for by non-city agencies and city employees who are paying out-of-pocket.

A. DEPARTMENT COSTS

	Human Resources				
	Total Amounts	Administration	Services	Non-Allocable	Total Check
Salaries and Benefits	21,998,903	4,271,376	15,826,828	1,900,700	21,998,903
Supply and Services Costs	-	-	-	-	-
Non-personnel Services	5,683,323	761,510	4,893,503	28,311	5,683,323
Materials and Supplies	132,623	30,657	30,983	70,982	132,623
Allocated Charges	-1,502,297	(3,381,591)	1,879,294	-	(1,502,297)
Services of Other Departments	3,617,346	2,959,268	658,078	-	3,617,346
Fiduciary Payments	133,573	133,573	-	-	133,573
Department Costs Per Financial System	30,063,471	4,774,793	23,288,686	1,999,993	30,063,471
Direct Billing for Services Provided to Departments	8,403,668	1,620,159	6,783,508	-	8,403,668
Training Services Paid by Employees & Other Agencies	34,970	-	34,970	-	34,970
Direct Billing for Services Subtotal Per Financial System	8,438,638	1,620,159	6,818,478	0	8,438,638
Intrafund Transfer	3,285,220	-	3,285,220	-	3,285,220
Other Revenues	1,818,908	-	-	1,818,908	1,818,908
Department Revenue Per Financial System	13,542,766	1,620,159	10,103,698	1,818,908	13,542,766
Department Costs Net of Revenue	16,520,705	3,154,633	13,184,988	181,085	16,520,705

B. INCOMING COSTS - (Default Spread Salary%)

Department	% Split Based on				
	Actuals	19.10%	79.81%	1.10%	100.00%
	Incoming Total	Administration	Human Resources Services	Non-Allocable	Total Check
1 Building Depreciation	282,779	53,997	225,683	3,100	282,779
2 Equipment Depreciation	1,445	276	1,154	16	1,445
3 Board of Supervisors	20,587	3,931	16,430	226	20,587
4 Controller	400,080	76,395	319,299	4,385	400,080
5 Health Service System	779,467	148,839	622,084	8,544	779,467
6 Administrative Services	49,384	9,430	39,413	541	49,384
7 City Attorney	(30,714)	(5,865)	(24,513)	(337)	(30,714)
9 Civil Service Commission	4,313	824	3,442	47	4,313
10 Mayor's Budget Office	10,391	1,984	8,293	114	10,391
11 Admin Services - Risk Management	0	-	-	-	-
12 Human Resources - Workers' Comp	-795,069	(151,819)	(634,535)	(8,715)	(795,069)
Total Incoming	722,663	137,993	576,749	7,921	722,663
C. TOTAL ALLOCATED NET COSTS INCLUDING INCOMING COSTS	17,243,368	3,292,626	13,761,737	189,006	17,243,368

Dept:9 HUMAN RESOURCES

D. SUMMARY OF TOTAL COSTS ALLOCATED TO DEPARTMENTS

	Total	Administration	Human Resources Services
Department Costs Net of Revenue	16,339,621	3,154,633	13,184,988
Direct Billing for Services Provided to Departments	8,403,668	1,620,159	6,783,508
Total Incoming	714,742	137,993	576,749
TOTAL COSTS ALLOCATED TO DEPARTMENTS	25,458,030	4,912,785	20,545,245

E. DEPARTMENTAL ALLOCATIONS

	FY 2019-20 FTE	Allocation Percent	Initial Allocation Administration	Initial Allocation Human Resources Services	Administration Services Provided to Departments	Human Resources Services Provided to Departments	Total Costs Allocated to Departments	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	960	4,012	0	0	4,971	0	4,971	
Administrative Services	928	2.46%	80,968	338,410	0	169,202	588,580	-169,202	419,378	
ADM - Central Shops	0	0.00%	0	0	0	0	0	0	0	
ADM - Real Estate	0	0.00%	0	0	0	0	0	0	0	
Adult Probation	164	0.43%	14,318	59,841	0	184,670	258,828	-184,670	74,159	
Airport	1,709	4.53%	149,148	623,374	173,903	124,418	1,070,843	-298,321	772,522	
Animal Care	0	0.00%	0	0	0	0	0	0	0	
Arts Commission	36	0.10%	3,148	13,157	0	103,124	119,429	-103,124	16,305	
Asian Art Museum	55	0.15%	4,819	20,140	0	80,706	105,665	-80,706	24,959	
Assessor-Recorder	179	0.47%	15,640	65,367	84,071	44,203	209,280	-128,274	81,006	
Board of Supervisors	80	0.21%	7,003	29,268	0	4,200	40,470	-4,200	36,270	
Building Inspection	264	0.70%	23,051	96,342	0	266,845	386,238	-266,845	119,393	
Child Support Services	68	0.18%	5,933	24,796	0	32,053	62,782	-32,053	30,729	
Children & Families Commission	13	0.03%	1,109	4,634	0	50,000	55,743	-50,000	5,743	
Children, Youth & Families	57	0.15%	4,956	20,715	96,339	65,233	187,244	-161,572	25,672	
City Attorney	302	0.80%	26,379	110,251	0	0	136,629	0	136,629	
City Planning	220	0.58%	19,231	80,375	0	307,433	407,039	-307,433	99,606	
Civil Service Commission	5	0.01%	472	1,971	0	108,660	111,103	-108,660	2,443	
Controller	298	0.79%	26,001	108,673	186,194	12,855	333,722	-199,049	134,674	
Convention Facilities	0	0.00%	0	0	0	0	0	0	0	
District Attorney	300	0.80%	26,231	109,636	0	1,100	136,967	-1,100	135,867	
Economic & Workforce Development	126	0.33%	10,973	45,861	0	40,978	97,813	-40,978	56,834	
Elections	104	0.28%	9,103	38,045	0	80,968	128,116	-80,968	47,148	
Emergency Communications	281	0.74%	24,491	102,361	30,380	54,655	211,887	-85,035	126,852	
Environment	88	0.23%	7,686	32,125	0	160,735	200,547	-160,735	39,812	
Ethics	21	0.05%	1,798	7,513	0	128,261	137,572	-128,261	9,311	
Fine Arts Museums	111	0.29%	9,674	40,432	0	24,000	74,106	-24,000	50,106	
Fire Department	1,790	4.75%	156,289	653,219	0	60,911	870,419	-60,911	809,508	
General Fund Unallocated	0	0.00%	0	0	0	0	0	0	0	
Health Service System	55	0.15%	4,803	20,076	0	215,837	240,716	-215,837	24,879	
Homelessness and Supportive Housing	121	0.32%	10,553	44,105	83,798	186,747	325,204	-270,546	54,658	
Human Resources	207	0.55%	18,108	75,683	0	62,241	156,032	-62,241	93,791	Not allocated out
Human Rights Commission	23	0.06%	1,992	8,326	0	26,250	36,568	-26,250	10,318	Dept:9 HUMAN RESOURCES

Human Services	2,372	6.29%	207,103	865,599	0	431,559	1,504,262	-431,559	1,072,702
Juvenile Probation	191	0.51%	16,642	69,558	0	139,158	225,358	-139,158	86,200
Law Library	2	0.01%	178	744	0	0	922	0	922
Mayor	141	0.37%	12,280	51,325	0	49,688	113,293	-49,688	63,605
MTA - MUNI	4,635	12.29%	404,564	1,690,899	254,794	1,679,795	4,030,053	-1,934,590	2,095,463
MTA - Parking & Traffic	717	1.90%	62,585	261,578	0	0	324,163	0	324,163
MTA - Taxicab Commission	14	0.04%	1,262	5,275	0	0	6,537	0	6,537
Permit Appeals	5	0.01%	429	1,792	0	0	2,221	0	2,221
Police Accountability	45	0.12%	3,918	16,374	0	134,251	154,542	-134,251	20,292
Police Department	2,952	7.83%	257,724	1,077,173	0	125,910	1,460,807	-125,910	1,334,897
Port Commission	255	0.68%	22,234	92,929	87,699	74,146	277,008	-161,845	115,163
Public Defender	199	0.53%	17,381	72,646	0	3,300	93,327	-3,300	90,027
Public Health - Behavioral Health	607	1.61%	52,970	221,390	0	0	274,360	0	274,360
Public Health - Health at Home	45	0.12%	3,963	16,565	0	0	20,528	0	20,528
Public Health - Health Network	239	0.63%	20,836	87,087	0	0	107,923	0	107,923
Public Health - Jail Health	136	0.36%	11,877	49,639	0	0	61,515	0	61,515
Public Health - Laguna Honda Hospital	1,345	3.57%	117,448	490,880	91,858	1,761	701,947	-93,619	608,328
Public Health - Primary Care	423	1.12%	36,952	154,442	0	0	191,394	0	191,394
Public Health - Public Health Admin	709	1.88%	61,872	258,596	0	0	320,468	0	320,468
Public Health - Public Health Division	331	0.88%	28,900	120,789	0	134,917	284,606	-134,917	149,689
Public Health - SF General Hospital	3,034	8.04%	264,852	1,106,967	0	142,695	1,514,514	-142,695	1,371,819
Public Library	727	1.93%	63,429	265,104	176,037	219,135	723,704	-395,171	328,533
Public Works - Admin	138	0.37%	12,058	50,399	92,133	52,444	207,034	-144,577	62,458
Public Works - Architecture	205	0.54%	17,861	74,651	0	0	92,512	0	92,512
Public Works - Building Repair	137	0.36%	11,996	50,136	0	0	62,131	0	62,131
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0
Public Works - Engineering	277	0.73%	24,144	100,911	0	0	125,055	0	125,055
Public Works - Street Environment	372	0.99%	32,459	135,664	0	0	168,123	0	168,123
Public Works - Street Sewer	66	0.17%	5,760	24,073	0	0	29,833	0	29,833
Public Works - Street Use & Map	104	0.28%	9,092	38,001	0	0	47,094	0	47,094
Public Works - Urban Forest	128	0.34%	11,199	46,807	0	0	58,006	0	58,006
PUC-Clean Power SF	17	0.05%	1,523	6,366	0	0	7,889	0	7,889
PUC-Hetch Hetchy	321	0.85%	28,005	117,049	0	12,897	157,952	-12,897	145,055
PUC-Public Utilities Bureaus	659	1.75%	57,563	240,590	178,822	407,775	884,750	-586,597	298,153
PUC-Wastewater	444	1.18%	38,793	162,136	0	22,125	223,054	-22,125	200,929
PUC-Water	695	1.84%	60,660	253,533	0	60,221	374,414	-60,221	314,193
Recreation & Park	1,065	2.82%	92,949	388,486	84,130	141,449	707,013	-225,579	481,434
Rent Arbitration Board	33	0.09%	2,909	12,159	0	48,633	63,701	-48,633	15,068
Retirement Commission	103	0.27%	8,959	37,444	0	17,604	64,007	-17,604	46,403
SF Community College District	470	1.25%	41,028	171,479	0	0	212,507	0	212,507
SF Unified School District	3,763	9.98%	328,464	1,372,834	0	0	1,701,298	0	1,701,298
Sheriff	1,013	2.69%	88,428	369,591	0	272,037	730,057	-272,037	458,019
Status of Women	7	0.02%	617	2,577	0	7,892	11,086	-7,892	3,194
Technology	252	0.67%	22,029	92,073	0	1,930	116,032	-1,930	114,102
Treasurer/Tax Collector	192	0.51%	16,746	69,993	0	5,900	92,639	-5,900	86,739
Trial Courts	445	1.18%	38,889	162,540	0	0	201,429	0	201,429
War Memorial	72	0.19%	6,265	26,184	0	0	32,449	0	32,449
Subtotal	37,719	100.00%	3,292,626	13,761,737	1,620,159	6,783,508	25,458,030	-8,403,668	17,054,362
Net out amounts not allocated out									-93,791
Total allocated to Departments									16,960,571

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022**

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 and non-allocable. 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 2019-20 as approved by the Board of Supervisors and signed by the Mayor.

The total department costs are allocated between unallowable costs and allowable costs based on actual salary costs incurred in Fiscal Year 2019-20. Unallowable costs are described in the memo from State Controller's Office dated October 15, 2019 and include costs related to the political aspects of the budget process, which could reasonably be construed as a general cost of government such as the compilation of individual department budgets into the executive budget; revenue projections, budget monitoring, and central budget office interactions with the chief executive's office during budget development; and defending the budget to the County Board of Supervisors.

Allowable costs related to budget formulation are those incurred in developing the individual department budgets before the individual budgets are consolidated and submitted to the chief executive. This includes developing guidance on the preparation of individual department budgets, developing forms and related instructions, assisting departments in the preparation of their individual budgets, and reviewing and analyzing the individual budgets. Allowable costs related to the budget execution activity are those incurred in controlling and managing a budget (appropriation) for a given year.

A. DEPARTMENT COSTS

	Costs Per Financial System	Unallowable	Allowable	Amount
<i>Allocation Percentage Based on Salary</i>	<i>100.00%</i>	<i>31.35%</i>	<i>68.65%</i>	
Salary	1,127,973	353,645	774,327	774,327
Benefits	462,272	144,933	317,339	317,339
Salaries and Benefits	1,590,245	498,578	1,091,667	1,091,667
Supply and Services Costs				
Non-personnel Services	725	227	498	498
Materials and Supplies	-	-	-	-
Services of Other Departments	108,300	33,954	74,345	74,345
DEPARTMENT Cost Total	1,699,270	532,760	1,166,510	1,166,510

Total Department Costs to Allocate

Adjustments	0
Total	1,166,510

B. INCOMING COSTS

Department	Incoming
1 Building Depreciation	50,008

Total Incoming	50,008
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C. TOTAL ALLOCATED	1,216,518
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Dept:10 MAYOR'S BUDGET OFFICE

D. DEPARTMENTAL ALLOCATIONS

	FY 2019-20 Department Budget	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	6,576,684	0.05%	611	0	611
Administrative Services	522,530,214	3.99%	48,511	0	48,511
Adult Probation	41,881,466	0.32%	3,888	0	3,888
Airport	1,167,774,155	8.91%	108,416	0	108,416
Arts Commission	28,710,976	0.22%	2,666	0	2,666
Asian Art Museum	12,033,316	0.09%	1,117	0	1,117
Assessor-Recorder	42,101,367	0.32%	3,909	0	3,909
Board of Supervisors	18,235,268	0.14%	1,693	0	1,693
Building Inspection	96,501,543	0.74%	8,959	0	8,959
Child Support Services	13,565,487	0.10%	1,259	0	1,259
Children & Families Commission	31,157,712	0.24%	2,893	0	2,893
Children, Youth & Families	313,926,736	2.40%	29,145	0	29,145
City Attorney	91,435,217	0.70%	8,489	0	8,489
City Planning	55,665,484	0.42%	5,168	0	5,168
Civil Service Commission	1,336,124	0.01%	124	0	124
Controller	74,639,619	0.57%	6,930	0	6,930
District Attorney	73,590,411	0.56%	6,832	0	6,832
Economic & Workforce Development	86,864,531	0.66%	8,064	0	8,064
Elections	26,681,119	0.20%	2,477	0	2,477
Emergency Communications	96,330,705	0.74%	8,943	0	8,943
Environment	25,798,521	0.20%	2,395	0	2,395
Ethics	11,606,418	0.09%	1,078	0	1,078
Fine Arts Museums	19,568,018	0.15%	1,817	0	1,817
Fire Department	424,133,020	3.24%	39,376	0	39,376
General City Responsibility	707,511,826	5.40%	65,685	0	65,685 Not allocated out

Health Service System	12,087,904	0.09%	1,122	0	1,122
Homelessness and Supportive Housing	367,690,818	2.81%	34,136	0	34,136
Human Resources	111,929,472	0.85%	10,391	0	10,391
Human Rights Commission	7,771,538	0.06%	722	0	722
Human Services	1,057,464,036	8.07%	98,174	0	98,174
Juvenile Probation	42,840,786	0.33%	3,977	0	3,977
Law Library	2,140,990	0.02%	199	0	199
Mayor	317,983,206	2.43%	29,521	0	29,521
MTA - MUNI	1,049,550,171	8.01%	97,440	0	97,440
MTA - Parking & Traffic	219,863,876	1.68%	20,412	0	20,412
MTA - Taxicab Commission	6,059,525	0.05%	563	0	563
Permit Appeals	1,163,817	0.01%	108	0	108
Police Accountability	11,557,966	0.09%	1,073	0	1,073
Police Department	692,322,316	5.28%	64,275	0	64,275
Port Commission	123,214,678	0.94%	11,439	0	11,439
Public Defender	41,273,445	0.31%	3,832	0	3,832
Public Health - Behavioral Health	446,435,136	3.41%	41,447	0	41,447
Public Health - Health at Home	8,695,411	0.07%	807	0	807
Public Health - Health Network	224,492,030	1.71%	20,842	0	20,842
Public Health - Jail Health	36,963,392	0.28%	3,432	0	3,432
Public Health - Laguna Honda Hospital	296,627,562	2.26%	27,539	0	27,539
Public Health - Primary Care	101,258,852	0.77%	9,401	0	9,401
Public Health - Public Health Admin	197,020,925	1.50%	18,291	0	18,291
Public Health - Public Health Division	122,461,814	0.93%	11,369	0	11,369
Public Health - SF General Hospital	990,916,291	7.56%	91,996	0	91,996
Public Library	171,592,228	1.31%	15,931	0	15,931
Public Works - Admin	(18,077,942)	-0.14%	(1,678)	0	(1,678)
Public Works - Architecture	32,888,437	0.25%	3,053	0	3,053
Public Works - Building Repair	33,594,918	0.26%	3,119	0	3,119
Public Works - Engineering	138,580,664	1.06%	12,866	0	12,866
Public Works - Street Environment	94,377,246	0.72%	8,762	0	8,762
Public Works - Street Sewer	24,436,556	0.19%	2,269	0	2,269
Public Works - Street Use & Map	27,580,430	0.21%	2,561	0	2,561
Public Works - Urban Forest	50,247,685	0.38%	4,665	0	4,665
PUC-Clean Power SF	189,426,589	1.45%	17,586	0	17,586
PUC-Hetch Hetchy	191,605,165	1.46%	17,789	0	17,789
PUC-Public Utilities Bureaus	291,600	0.00%	27	0	27
PUC-Wastewater	250,655,468	1.91%	23,271	0	23,271
PUC-Water	552,831,066	4.22%	51,325	0	51,325
Recreation & Park	220,004,274	1.68%	20,425	0	20,425

Rent Arbitration Board	9,144,677	0.07%	849	0	849
Retirement Commission	33,933,652	0.26%	3,150	0	3,150
SF Redevelopment Agency	-	0.00%	0	0	0
SF Unified School District	-	0.00%	0	0	0
Sheriff	260,818,489	1.99%	24,214	0	24,214
Status of Women	19,259,078	0.15%	1,788	0	1,788
Technology	140,423,775	1.07%	13,037	0	13,037
Treasurer/Tax Collector	41,674,064	0.32%	3,869	0	3,869
Trial Courts	130,648,179	1.00%	12,129	0	12,129
War Memorial	27,583,856	0.21%	2,561	0	2,561
Subtotal	13,103,462,048	100.00%	1,216,518	0	1,216,518
Net out amount not allocated out to Departments					(65,685)
Total allocated to Departments					1,150,833

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022**

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.

Risk Management's department costs are fully supported by direct bills to user departments.

A. DEPARTMENT COSTS AND REVENUE

COSTS	Amount
Salaries and Benefits	\$ 645,004
Supply and Services Costs	
Non-personnel Services	\$ 20,866,310
Materials and Supplies	\$ 1,853
Other Services	\$ 61,085
DEPARTMENT Costs Per Financial System	\$ 21,574,251
REVENUE	
Revenues	\$ -
Expenditure Recoveries	\$ 21,385,190
DEPARTMENT Revenue Per Financial System	\$ 21,385,190
B. INCOMING COSTS - Not applicable	
Department Incoming	
1. Building Depreciation	\$ 3,829
2. City Attorney	\$ -
Total Incoming	\$ 3,829
C. TOTAL ALLOCATED	\$ 21,578,081

Dept:11 ADMIN SERVICES - RISK MANAGEMENT

RISK MANAGEMENT Allocations

	Work Order Recoveries	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Administrative Services	218,461	1.02%	220,431	(218,461)	1,970
ADM-Real Estate	349,159	1.63%	352,308	(349,159)	3,149
Adult Probation	10,000	0.05%	10,090	(10,000)	90
Airport	6,533,360	30.55%	6,592,290	(6,533,360)	58,930
Arts Commission	18,134	0.08%	18,298	(18,134)	164
Asian Art Museum	356,152	1.67%	359,364	(356,152)	3,212
Board of Supervisors	7,409	0.03%	7,476	(7,409)	67
Building Inspection	3,395	0.02%	3,425	(3,395)	31
City Planning	9,886	0.05%	9,975	(9,886)	89
Controller	643,102	3.01%	648,903	(643,102)	5,801
Convention Facilities	1,247,797	5.83%	1,259,052	(1,247,797)	11,255
Economic & Workforce Development	-	0.00%	0	0	0
Elections	31,333	0.15%	31,615	(31,333)	283
Emergency Communications	100,439	0.47%	101,345	(100,439)	906
Environment	6,805	0.03%	6,866	(6,805)	61
Fine Arts Museums	1,327,899	6.21%	1,339,876	(1,327,899)	11,977
General City Responsibility	26,087	0.12%	26,322	(26,087)	235
Health Service System	2,944	0.01%	2,971	(2,944)	27
Human Resources	-	0.00%	0	0	0
Human Rights Commission	-	0.00%	0	0	0
Human Services	6,506	0.03%	6,565	(6,506)	59
Juvenile Probation	45,536	0.21%	45,947	(45,536)	411
Law Library	12,637	0.06%	12,751	(12,637)	114
Mayor	25,775	0.12%	26,007	(25,775)	232
MTA - MUNI	2,768,986	12.95%	2,793,962	(2,768,986)	24,976
Police Department	-	0.00%	0	0	0
Port Commission	3,677,107	17.19%	3,710,274	(3,677,107)	33,167
Public Health - Laguna Honda Hospital	-	0.00%	0	0	0
Public Health - Public Health Division	840,558	3.93%	848,140	(840,558)	7,582
Public Health - SF General Hospital	-	0.00%	0	0	0

Public Library	68,514	0.32%	69,132	(68,514)	618
Public Works - Admin	393,420	1.84%	396,969	(393,420)	3,549
PUC-Public Utilities Bureaus	283,748	1.33%	286,307	(283,748)	2,559
PUC-Wastewater	395,381	1.85%	398,948	(395,381)	3,566
PUC-Hetch Hetchy	953,483	4.46%	962,083	(953,483)	8,600
PUC-Water	538,486	2.52%	543,343	(538,486)	4,857
Recreation & Park	45,060	0.21%	45,467	(45,060)	406
Rent Arbitration Board	755	0.00%	762	(755)	7
Retirement Commission	7,904	0.04%	7,975	(7,904)	71
SF Redevelopment Agency	-	0.00%	0	0	0
Sheriff	141,885	0.66%	143,164	(141,885)	1,280
Technology	204,809	0.96%	206,656	(204,809)	1,847
Treasurer/Tax Collector	44,460	0.21%	44,861	(44,460)	401
Trial Courts	37,817	0.18%	38,158	(37,817)	341
War Memorial	-	0.00%	0	0	0
Subtotal	21,385,190	100.00%	21,578,081	-21,385,190	192,891
Net out amount not allocated out to Departments					(235)
Total allocated to Departments					192,656

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2020
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2022

SCHEDULE 12 – HUMAN RESOURCES - WORKERS' COMP

The Workers' Compensation Division of the San Francisco Human Resources Department administers the workers' compensation program. The activities of the division include implementing the State mandate for workers' compensation benefits by providing adequate medical care and timely payments of other benefits at the lowest cost to the City. The basis of allocating Workers' Compensation costs is actual charges for the total benefits paid out for each department, and the actual administrative cost that is charged to each department by Workers' Compensation, which show the majority of departments being allocated administrative cost at equal percentage and a minority of departments being allocated administrative costs a different percentage due to unique departmental requirements.

Human Resources "Allocation" and "Direct Bill" values include various small departments, a supplemental section is included to detail the breakdown to re-allocate the costs to those departments that Human Resources absorbed.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	8,826,280
Non-personnel Services	62,827,826
Materials and Supplies	59,159
Allocated Charges	1,502,692
Services of Other Departments	1,091,184
Expenditure Recoveries	(74,367,974)
DEPARTMENT Cost Subtotal	(60,833)
Adjustments	
Expenditure Recoveries	74,367,974
Total	74,367,974
General Admin Distribution	-
Grand Total	74,367,974

B. INCOMING COSTS - Not applicable

C. TOTAL ALLOCATED 74,367,974

WORKERS' COMP ALLOCATIONS

	BENEFITS PAID BY DEPARTMENT	ADMIN CHARGED TO DEPARTMENT	TOTAL CHARGED TO DEPARTMENT	Allocation Percent	Initial Allocation	TOTAL CHARGED TO SMALL DEPARTMENT	Direct Billed	Department Allocation (including Human Resources Breakdown)
Academy of Sciences	-	-	-	0.00%	-	1,580	-	1,580
Administrative Services	669,676	223,987	893,664	1.20%	893,663.72	290,073	(893,664)	290,073
Adult Probation	59,129	19,777	78,905	0.11%	78,905.29	-	(78,905)	-
Airport	2,233,026	692,637	2,925,663	3.93%	2,925,662.68	-	(2,925,663)	0
Animal Care	-	-	-	0.00%	-	4,141	-	4,141
Arts Commission	-	-	-	0.00%	-	16,092	-	16,092
Asian Art Museum	14,175	4,741	18,916	0.03%	18,916.24	-	(18,916)	0
Assessor-Recorder	80,190	26,821	107,011	0.14%	107,010.65	-	(107,011)	0
Board of Supervisors	-	-	-	0.00%	-	131	-	131
Building Inspection	126,870	42,434	169,305	0.23%	169,304.87	-	(169,305)	0
Child Support Services	-	-	-	0.00%	-	-	-	-
Children, Youth & Families	-	-	-	0.00%	-	227	-	227
City Attorney	25,368	8,485	33,853	0.05%	33,852.66	-	(33,853)	0
City Planning	-	-	-	0.00%	-	63,666	-	63,666
Civil Service Commission	-	-	-	0.00%	-	468	-	468
Controller	1,322	442	1,764	0.00%	1,763.69	-	(1,764)	0
County Clerk	-	-	-	0.00%	-	-	-	-
District Attorney	163,414	54,657	218,071	0.29%	218,070.67	-	(218,071)	0
Economic & Workforce Development	4,271	1,429	5,700	0.01%	5,699.88	-	(5,700)	0
Elections	-	-	-	0.00%	-	100,722	-	100,722
Emergency Communications	313,151	104,740	417,891	0.56%	417,891.36	-	(417,891)	0
Environment	24,337	8,140	32,477	0.04%	32,477.28	-	(32,477)	0
Ethics	-	-	-	0.00%	-	8,214	-	8,214
Fine Arts Museums	576,375	192,781	769,156	1.03%	769,155.97	-	(769,156)	0
Fire Department	8,124,565	2,717,431	10,841,996	14.58%	10,841,995.95	-	(10,841,996)	0
Health Service System	70,878	23,707	94,585	0.13%	94,585.24	-	(94,585)	0
Homelessness and Supportive Housing	-	-	-	0.00%	-	111,132	-	111,132
Human Resources	621,398	207,839	829,237	1.12%	829,236.94	(795,069)	(829,237)	(795,069)
Human Rights Commission	-	-	-	0.00%	-	-	-	-
Human Services	1,826,726	610,987	2,437,712	3.28%	2,437,712.13	-	(2,437,712)	0
Juvenile Probation	586,344	196,115	782,459	1.05%	782,458.69	-	(782,459)	0

Law Library	-	-	-	0.00%	-	-	-	-
Mayor	5,507	1,842	7,350	0.01%	7,349.56	-	(7,350)	0
Medical Examiner	-	-	-	0.00%	-	197,341	-	197,341
MTA - MUNI	312,513	104,527	417,040	0.56%	417,040.00	-	(417,040)	0
MTA - Taxicab Commission	-	-	-	0.00%	-	-	-	-
Police Department	14,877,539	4,976,104	19,853,642	26.70%	19,853,642.28	-	(19,853,642)	0
Port Commission	664,465	222,244	886,710	1.19%	886,709.77	-	(886,710)	0
Public Defender	27,710	9,268	36,979	0.05%	36,978.65	-	(36,979)	0
Public Health - Admin	-	-	-	0.00%	-	-	-	-
Public Health - Behavioral Health	159,060	53,201	212,261	0.29%	212,260.63	-	(212,261)	-
Public Health - Jail Health	-	-	-	0.00%	-	-	-	-
Public Health - Laguna Honda Hospital	3,364,235	1,125,239	4,489,474	6.04%	4,489,474.15	-	(4,489,474)	0
Public Health - Primary Care	-	-	-	0.00%	-	-	-	-
Public Health - Public Health Division	1,318,114	440,871	1,758,984	2.37%	1,758,984.49	-	(1,758,984)	0
Public Health - SF General Hospital	4,783,981	1,600,102	6,384,083	8.58%	6,384,083.11	-	(6,384,083)	0
Public Library	602,569	201,542	804,110	1.08%	804,110.41	-	(804,110)	0
Public Works - Admin	2,868,757	959,516	3,828,273	5.15%	3,828,273.04	-	(3,828,273)	0
-	-	-	-	0.00%	-	-	-	-
-	-	-	-	0.00%	-	-	-	-
Public Works - Architecture	-	-	-	0.00%	-	-	-	-
Public Works - Building Repair	-	-	-	0.00%	-	-	-	-
Public Works - Engineering	-	-	-	0.00%	-	-	-	-
Public Works - Street Environment	-	-	-	0.00%	-	-	-	-
Public Works - Street Sewer	-	-	-	0.00%	-	-	-	-
Public Works - Street Use & Map	-	-	-	0.00%	-	-	-	-
Public Works - Urban Forest	-	-	-	0.00%	-	-	-	-
PUC-Public Utilities Bureaus	236,828	79,212	316,039	0.42%	316,039.46	-	(316,039)	0
PUC-Wastewater	1,345,045	449,878	1,794,923	2.41%	1,794,923.40	-	(1,794,923)	0
PUC-Hetch Hetchy	336,272	112,473	448,746	0.60%	448,745.70	-	(448,746)	0
PUC-Water	1,431,641	478,842	1,910,483	2.57%	1,910,482.77	-	(1,910,483)	0
Recreation & Park	2,060,889	689,307	2,750,197	3.70%	2,750,196.78	-	(2,750,197)	0
Rent Arbitration Board	-	-	-	0.00%	-	-	-	-
Retirement Commission	57,910	19,369	77,279	0.10%	77,279.41	-	(77,279)	0
SF Community College District	843,618	282,166	1,125,784	1.51%	1,125,783.76	-	(1,125,784)	-
Sheriff	4,570,713	1,528,770	6,099,483	8.20%	6,099,483.38	-	(6,099,483)	0
Status of Women	-	-	-	0.00%	-	-	-	-
Technology	179,076	59,896	238,972	0.32%	238,971.68	-	(238,972)	0
Treasurer/Tax Collector	114,728	38,373	153,101	0.21%	153,101.08	-	(153,101)	0
Trial Courts	-	-	-	0.00%	-	1,283	-	1,283
War Memorial	86,699	28,998	115,697	0.16%	115,696.68	-	(115,697)	-
Subtotal	55,769,084	18,598,890	74,367,974	100.00%	74,367,974	0	(74,367,974)	0

HUMAN RESOURCES ALLOCATION BREAKDOWN

	Sum of FY20 Benefit Payments	Sum of FY20 Admin	Sum of FY20 Total Billing	
Grand Total	621,398	207,839	829,237	
Human Resources Total Allocation includes small departments				
Breakdown:				
Academy of Sciences	1,184	396	1,580	
Administrative Services	217,009	72,583	289,593	
Animal Care	3,103	1,038	4,141	
Children, Youth & Families	170	57	227	
City Planning	47,709	15,957	63,666	
Civil Service Commission	351	117	468	
Ethics	6,155	2,059	8,214	
Homelessness and Supportive Housing	83,278	27,854	111,132	
Human Resources	25,604	8,564	34,168	
Medical Examiner	147,880	49,461	197,341	
Arts Commission	12,058	4,033	16,092	
Board of Supervisors	98	33	131	
County Clerk	360	120	480	Include with Admin Services
Elections	75,477	25,245	100,722	
Trial Courts	961	321	1,283	