



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

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

**Date: September 30, 2024  
Filing Ref: SFO25**

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 **2024-25**. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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| 1. Employee Fringe Benefits            | 8. Admin Services – Risk Management    |
| 2. Controller                          | 9. Human Resources – Workers’ Comp     |
| 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 and Information |
| 7. Human Resources                     | Fund ISF                               |

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.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county 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. 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 2024-25 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**CITY/COUNTY OF SAN FRANCISCO**

**BY Original signed by**  
\_\_\_\_\_  
**ChiaYu Ma**  
\_\_\_\_\_  
**Name**  
**Deputy Controller**  
\_\_\_\_\_  
**Title**  
**09-30-2024**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**10-01-2024**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Tatyana Boltovskaya**  
**Telephone (916) 306-7775**

City and County of San Francisco FY 2024-25  
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SUMMARY SCHEDULE

ADM Animal Care  
& Control

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	-	-	225,936	8,054	-	-	-	-	804,489	35,887
2 Equipment Depreciation	-	-	322,414	19,887	-	-	2,986	41,841	8,305	-
3 Board of Supervisors	1,375	-	-	11,203	208,431	-	7,506	2,369	7,499	18,572
4 Controller	23,461	-	-	190,502	(356,903)	-	110,096	40,297	127,524	64,999
5 Health Service System	63,092	-	-	882,602	(514,615)	-	210,704	313,160	1,059,443	(96,691)
6 Administrative Services	2,309	2,799,197	6,963,501	37,299	327,829	754,142	42,809	3,482	(27,506)	65,153
7 City Attorney	757	-	652,299	17,068	476,218	-	201,049	42,120	78,978	(222,742)
8 Civil Service Commission	211	-	-	3,094	35,080	-	932	1,259	4,137	7,013
9 Human Resources	4,783	-	-	70,010	793,667	-	21,087	28,491	93,588	158,675
10 Mayor's Budget Office	695	-	-	5,433	104,831	-	3,830	1,048	3,291	8,691
11 Admin Svcs - Risk Management	-	-	(5,105)	(60)	(62,945)	-	(105)	(3,629)	-	(20)
12 Human Resources - Workers' Comp	210,392	-	-	(0)	(0)	40,181	-	(0)	(0)	(0)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>307,074</b>	<b>2,799,197</b>	<b>8,159,044</b>	<b>1,245,092</b>	<b>1,011,592</b>	<b>794,323</b>	<b>600,893</b>	<b>470,437</b>	<b>2,159,748</b>	<b>39,536</b>
Prior Allocation in FY 2022-23 Plan	107,622	1,575,737	8,983,595	1,369,205	(889,459)	970,288	638,176	725,255	2,620,919	69,455
Adjustment for Difference to Prior Plan	199,452	1,223,460	(824,551)	(124,113)	1,901,051	(175,965)	(37,282)	(254,817)	(461,171)	(29,919)
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>506,526</b>	<b>4,022,658</b>	<b>7,334,494</b>	<b>1,120,979</b>	<b>2,912,643</b>	<b>618,358</b>	<b>563,611</b>	<b>215,620</b>	<b>1,698,577</b>	<b>9,617</b>

SUMMARY SCHEDULE

Children & Families  
Commission - CFC

Early Education and  
Childhood

Department	Child Support Services	Children & Families Commission	Children, Youth & Families	Children, Youth & Families Commission	City Planning	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications	Environment
1 Building Depreciation	-	-	-	-	32,786	-	48,686	120,535	397,634	113,293	-
2 Equipment Depreciation	-	-	-	-	28,711	-	16,911	-	62,643	227,133	-
3 Board of Supervisors	2,856	-	59,122	60,389	12,887	-	17,142	29,921	4,677	26,087	6,170
4 Controller	6,517	-	914,487	691,032	219,446	-	291,807	505,828	79,646	378,957	105,146
5 Health Service System	(56,052)	751	14,491	73,091	(214,984)	-	1,948,320	992,263	296,398	1,766,991	(27,990)
6 Administrative Services	17,449	-	151,458	108,427	37,654	947,868	50,102	35,253	48,138	117,338	63,850
7 City Attorney	38,861	(22,076)	52,506	(48,334)	(167,662)	(3,336)	487,810	(547,511)	434,923	(22,198)	28,081
8 Civil Service Commission	1,469	-	1,363	818	5,149	-	7,430	3,262	1,807	6,593	1,962
9 Human Resources	33,238	-	30,841	18,501	116,499	-	168,106	73,796	40,885	149,170	44,393
10 Mayor's Budget Office	1,271	-	31,172	31,936	5,983	-	7,861	15,346	2,182	12,752	2,949
11 Admin Svcs - Risk Management	-	-	-	-	(56)	(13,343)	-	-	(216)	(1,016)	(41)
12 Human Resources - Workers' Comp	-	-	-	-	45,061	-	(0)	(0)	21,606	(0)	-
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>45,610</b>	<b>(21,325)</b>	<b>1,255,440</b>	<b>935,862</b>	<b>121,475</b>	<b>931,189</b>	<b>3,044,176</b>	<b>1,228,694</b>	<b>1,390,324</b>	<b>2,775,101</b>	<b>224,519</b>
Prior Allocation in FY 2022-23 Plan	(1,499)	93,091	1,037,775	0	129,727	373,739	3,031,054	1,557,946	1,226,342	2,677,397	148,572
Adjustment for Difference to Prior Plan	47,109	(114,416)	217,665	935,862	(8,252)	567,450	13,122	(329,253)	163,982	97,703	75,947
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>92,719</b>	<b>(135,741)</b>	<b>1,473,105</b>	<b>1,871,724</b>	<b>113,223</b>	<b>1,488,639</b>	<b>3,057,298</b>	<b>899,441</b>	<b>1,554,306</b>	<b>2,872,804</b>	<b>300,466</b>

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SUMMARY SCHEDULE

Department	Ethics	Fine Arts Museums	Fire Department	Public Health - Health Network Services					Public Health - Laguna Honda Hospital	Public Health - Primary Care	Public Health - Admin Public Health Admin
				Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Jail Health	Public Health - Health Network			
1 Building Depreciation	10,701	-	3,278	-	-	-	-	-	-	-	
2 Equipment Depreciation	-	-	2,563,215	-	-	-	-	-	-	1,294,756	
3 Board of Supervisors	1,536	4,628	101,665	110,748	1,984	67,732	8,098	67,565	25,163	34,065	
4 Controller	10,702	78,659	1,607,710	1,582,075	33,748	1,024,635	137,951	41,674	428,122	(2,229,131)	
5 Health Service System	151,237	701,829	10,920,715	1,778,419	101,864	1,370,546	300,483	3,125,982	1,271,901	1,303,575	
6 Administrative Services	8,134	2,360	28,357	166,802	185,885	27,998	101,141	13,442	102,436	179,147	
7 City Attorney	221,627	357,810	2,037,526	98,442	-	-	40,960	(209,914)	26,592	-	
8 Civil Service Commission	633	2,847	43,786	17,203	985	13,258	2,907	30,238	12,303	12,610	
9 Human Resources	14,318	64,407	990,645	389,215	22,293	299,951	65,762	684,136	278,362	285,294	
10 Mayor's Budget Office	710	1,982	46,671	55,941	889	30,005	3,815	30,826	11,306	19,733	
11 Admin Svcs - Risk Management	-	(8,686)	-	-	-	-	-	-	-	-	
12 Human Resources - Workers' Comp	1,959	(0)	(0)	(0)	-	-	-	(0)	-	-	
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>421,557</b>	<b>1,205,836</b>	<b>18,343,567</b>	<b>4,198,846</b>	<b>347,648</b>	<b>2,834,123</b>	<b>661,118</b>	<b>3,783,949</b>	<b>2,156,185</b>	<b>900,049</b>	
Prior Allocation in FY 2022-23 Plan	356,748	1,584,391	16,549,944	3,261,916	147,030	1,901,124	585,243	3,466,590	1,536,909	2,978,665	
Adjustment for Difference to Prior Plan	64,809	(378,554)	1,793,623	936,931	200,618	933,000	75,875	317,358	619,276	(2,078,617)	
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>486,367</b>	<b>827,282</b>	<b>20,137,190</b>	<b>5,135,777</b>	<b>548,266</b>	<b>3,767,123</b>	<b>736,993</b>	<b>4,101,307</b>	<b>2,775,461</b>	<b>(1,178,568)</b>	

SUMMARY SCHEDULE

Department	Public Health - Public Health		Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA - MUNI
	Public Health - Public Health Division	Public Health - SF General Hospital								
1 Building Depreciation	183,031	-	-	12,936	1,043,297	-	-	859,916	-	1,067,422
2 Equipment Depreciation	-	-	16,383	-	106,286	21,690	-	-	-	-
3 Board of Supervisors	40,800	223,787	119,997	2,972	211,608	10,448	391	39,571	-	238,852
4 Controller	695,513	137,618	2,049,890	47,800	227,704	176,530	6,680	675,861	-	(628,574)
5 Health Service System	1,160,693	6,780,400	1,394,283	289,422	(248,907)	1,057,788	13,954	1,054,987	-	667,046
6 Administrative Services	71,325	388,789	30,034	44,383	(78,024)	377,749	16,341	(386)	957,084	76,358
7 City Attorney	(93,635)	(247,946)	2,081,780	(16,720)	631,486	140,376	1,248	915,168	345,526	(1,727,404)
8 Civil Service Commission	11,228	65,589	4,937	973	53,083	3,776	50	3,760	-	107,657
9 Human Resources	254,023	1,483,923	111,708	22,022	1,200,984	85,421	1,123	85,072	-	2,841,598
10 Mayor's Budget Office	19,791	107,884	62,905	1,415	103,507	4,918	200	20,387	-	107,204
11 Admin Svcs - Risk Management	(11,323)	-	-	-	(57)	(484)	(77)	(369)	-	(35,940)
12 Human Resources - Workers' Comp	(0)	(0)	44,549	1,078	(0)	(0)	-	0	185,719	(0)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>2,331,444</b>	<b>8,940,044</b>	<b>5,916,466</b>	<b>406,281</b>	<b>3,250,967</b>	<b>1,878,210</b>	<b>39,909</b>	<b>3,653,769</b>	<b>1,488,329</b>	<b>2,714,220</b>
Prior Allocation in FY 2022-23 Plan	6,069,541	7,875,073	4,306,280	335,923	5,178,897	1,577,886	22,035	3,260,495	1,034,146	(208,059)
Adjustment for Difference to Prior Plan	(3,738,096)	1,064,971	1,610,186	70,357	(1,927,931)	300,324	17,875	393,274	454,183	2,922,279
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>(1,406,652)</b>	<b>10,005,015</b>	<b>7,526,652</b>	<b>476,638</b>	<b>1,323,036</b>	<b>2,178,534</b>	<b>57,784</b>	<b>4,047,042</b>	<b>1,942,512</b>	<b>5,636,488</b>

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SUMMARY SCHEDULE

Department	MTA - Parking & Traffic (Street Mgmt)			Department of Police Accountability					Public Works - Architecture	
	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department	Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
1 Building Depreciation	-	-	884	71,726	4,066,798	-	174,000	-	34,068	25,205
2 Equipment Depreciation	-	-	-	-	2,345,555	-	30,958	-	1,071,031	-
3 Board of Supervisors	38,986	7,140	242	2,061	145,243	35,116	10,463	38,174	4,302	6,755
4 Controller	803,594	24,816	(121)	35,049	2,472,640	158,845	178,018	335,728	(1,761,165)	114,741
5 Health Service System	2,977	2,152	(14,347)	262,115	14,593,850	1,748	1,453,034	245,410	(40,266)	(51,096)
6 Administrative Services	358,394	74,019	2,288	3,122	354,384	103,696	30,022	38,897	56,018	26,284
7 City Attorney	176,118	345,421	322,589	54,036	5,674,869	(343,709)	88,345	(30,748)	685,134	5,482
8 Civil Service Commission	18,281	625	101	1,072	61,615	5,565	5,137	17,287	3,881	4,498
9 Human Resources	12,684	9,166	2,281	24,248	1,394,019	125,896	116,231	391,122	80,372	101,989
10 Mayor's Budget Office	22,274	705	112	915	66,833	17,719	4,698	17,383	1,690	2,833
11 Admin Svcs - Risk Management	-	-	-	-	-	(55,786)	-	(588)	(2,559)	-
12 Human Resources - Workers' Comp	-	-	-	11,595	(0)	(0)	(0)	(0)	(0)	-
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>1,433,308</b>	<b>464,045</b>	<b>314,029</b>	<b>465,938</b>	<b>31,175,807</b>	<b>49,090</b>	<b>2,090,905</b>	<b>1,052,665</b>	<b>132,506</b>	<b>236,691</b>
Prior Allocation in FY 2022-23 Plan	1,777,610	1,506,096	(3,364)	544,735	32,283,473	(290,539)	1,853,331	683,068	678,077	246,173
Adjustment for Difference to Prior Plan	(344,302)	(1,042,051)	317,393	(78,797)	(1,107,666)	339,629	237,574	369,597	(545,572)	(9,483)
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>1,089,006</b>	<b>(578,006)</b>	<b>631,423</b>	<b>387,141</b>	<b>30,068,142</b>	<b>388,718</b>	<b>2,328,479</b>	<b>1,422,262</b>	<b>(413,066)</b>	<b>227,208</b>

SUMMARY SCHEDULE

Department	Public Works - Street Env				PUC				Clean Power SF		PUC-Hetch Hetchy
	Public Works - Building Repair	Public Works - Commission	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	
1 Building Depreciation	-	-	-	39,756	-	-	11,662	-	1,036	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	2,385	86	-	27,736	7,839	1,322	6,103	2,912	5,281	49,699	45,884
4 Controller	40,367	1,465	-	473,042	132,698	22,403	103,961	49,335	(4,739,235)	849,200	782,872
5 Health Service System	(28,561)	(360)	-	(69,857)	(93,201)	(14,016)	(24,637)	(31,721)	26,864	1,203	13,462
6 Administrative Services	(614)	(109,482)	-	69,982	8,239	1,646	5,772	3,584	231,238	95,197	67,209
7 City Attorney	76,531	-	-	205,461	2,922,570	-	124,238	961,666	(164,565)	-	492,627
8 Civil Service Commission	2,220	32	-	6,145	8,222	1,287	2,174	2,799	16,377	734	8,207
9 Human Resources	57,008	1,318	-	139,436	186,031	27,976	49,176	63,317	370,523	16,600	185,676
10 Mayor's Budget Office	845	40	-	13,700	2,788	495	2,878	1,078	65	26,273	22,997
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	-	(14,930)	-	(9,913)
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	(0)	-	(0)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>150,181</b>	<b>(106,900)</b>	<b>0</b>	<b>905,400</b>	<b>3,175,187</b>	<b>41,063</b>	<b>281,327</b>	<b>1,052,969</b>	<b>(4,267,347)</b>	<b>1,038,905</b>	<b>1,609,020</b>
Prior Allocation in FY 2022-23 Plan	213,052	0	0	624,293	1,933,661	102,854	264,305	282,055	(3,252,670)	941,315	1,501,516
Adjustment for Difference to Prior Plan	(62,872)	(106,900)	0	281,107	1,241,526	(61,791)	17,022	770,914	(1,014,678)	97,589	107,505
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>87,309</b>	<b>(213,801)</b>	<b>0</b>	<b>1,186,506</b>	<b>4,416,714</b>	<b>(20,728)</b>	<b>298,349</b>	<b>1,823,884</b>	<b>(5,282,025)</b>	<b>1,136,494</b>	<b>1,716,525</b>

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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	Sanitation & Streets	Sheriff	Sheriff's Department Oversight	Status of Women
1 Building Depreciation	-	-	7,410	22,218	-	-	80,465	-	-	866,860	-	6,915
2 Equipment Depreciation	-	-	1,175,578	-	-	-	-	-	-	325,589	-	-
3 Board of Supervisors	60,185	114,144	50,509	3,173	8,370	-	-	-	28,555	59,662	451	2,721
4 Controller	1,026,961	1,948,059	196,198	54,077	(80,963)	-	803,224	-	487,989	1,016,203	22,804	71,676
5 Health Service System	16,546	27,511	4,091,348	31,440	682,857	-	-	-	-	6,262,723	6,827	109,827
6 Administrative Services	109,067	176,904	84,855	3,680	31,520	-	-	5,022	50,396	142,873	579	7,670
7 City Attorney	(1,006,206)	(263,863)	(163,407)	(3,005)	(384,819)	21,111	7,369	-	-	2,746,730	63,047	67,872
8 Civil Service Commission	10,087	16,772	25,335	956	2,641	13,148	-	114,526	2	22,007	26	300
9 Human Resources	228,209	379,452	573,192	21,635	59,753	297,463	-	2,590,857	35	497,909	582	6,784
10 Mayor's Budget Office	30,277	57,817	22,588	1,525	4,003	-	-	-	15,166	28,006	235	1,395
11 Admin Svcs - Risk Management	-	-	(1,807)	(5)	(52)	-	-	-	-	(1,497)	-	-
12 Human Resources - Workers' Comp	(0)	(0)	(0)	764	(0)	(0)	-	-	-	(0)	433	-
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>475,126</b>	<b>2,456,796</b>	<b>6,061,797</b>	<b>136,458</b>	<b>323,311</b>	<b>331,721</b>	<b>891,058</b>	<b>2,710,405</b>	<b>582,142</b>	<b>11,967,065</b>	<b>94,984</b>	<b>275,160</b>
Prior Allocation in FY 2022-23 Plan	(648,162)	831,612	5,799,581	49,591	(570,226)	432,889	454,560	2,005,983	0	11,095,684	0	185,735
Adjustment for Difference to Prior Plan	1,123,287	1,625,184	262,217	86,868	893,537	(101,167)	436,498	704,422	582,142	871,381	94,984	89,425
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>1,898,413</b>	<b>4,081,979</b>	<b>6,324,014</b>	<b>223,326</b>	<b>1,216,848</b>	<b>230,554</b>	<b>1,327,556</b>	<b>3,414,828</b>	<b>1,164,284</b>	<b>12,838,446</b>	<b>189,967</b>	<b>364,585</b>

SUMMARY SCHEDULE

Department	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies	Total Allocated to non-Central Cost/Depts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	263,425	800,240	694,196	-	-	12,134,744	3,851,663	15,986,407	15,986,407	-
2 Equipment Depreciation	272,031	-	-	3,876	-	9,957,778	198,637	10,156,415	10,156,415	-
3 Board of Supervisors	29,055	9,840	27,003	6,964	-	2,626,173	181,825	2,807,998	2,807,998	-
4 Controller	135,850	167,471	459,845	114,070	-	15,999,327	1,927,862	17,927,189	17,927,189	-
5 Health Service System	108,487	1,247,199	2,691,415	9,678	-	71,427,800	6,726,873	78,154,673	78,154,673	-
6 Administrative Services	(116,427)	20,195	59,762	23,186	-	17,264,284	657,902	17,922,186	17,922,186	-
7 City Attorney	(35,377)	487,423	(2,068)	(5,551)	109,503	19,314,557	1,035,884	20,350,440	20,350,440	-
8 Civil Service Commission	6,398	4,440	10,491	1,648	-	864,384	47,424	911,808	911,808	-
9 Human Resources	144,759	100,449	237,352	37,277	-	19,556,765	945,494	20,502,259	20,502,259	-
10 Mayor's Budget Office	14,361	4,483	12,586	3,423	-	1,271,545	91,059	1,362,604	1,362,604	-
11 Admin Svcs - Risk Management	(5,152)	(267)	-	(2,369)	-	(238,397)	(2,043)	(240,440)	(240,440)	-
12 Human Resources - Workers' Comp	(0)	(0)	841	(0)	-	564,177	699,056	1,263,233	1,263,233	-
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>817,210</b>	<b>2,841,471</b>	<b>4,191,422</b>	<b>192,202</b>	<b>109,503</b>	<b>170,743,138</b>	<b>16,361,636</b>	<b>187,104,774</b>		
Prior Allocation in FY 2022-23 Plan	492,767	2,904,270	3,796,634	12,569	(4,139)	156,994,106		177,743,138		
Adjustment for Difference to Prior Plan	324,442	(62,800)	394,788	179,633	113,642	13,749,032		9,361,636		
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>1,141,652</b>	<b>2,778,671</b>	<b>4,586,210</b>	<b>371,835</b>	<b>223,146</b>	<b>184,492,169</b>		<b>186,466,404</b>		
<b>Total Non-Central Service Costs from A87 Prior Allocation in FY 2022-23 Plan</b>						<b>156,994,106</b>		<b>170,743,138</b>	<b>170,743,138</b>	
						<b>13,749,032</b>	<b>0</b>	<b>0</b>	<b>0</b>	
						<b>184,492,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# Cost Allocation Plan

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Prepared in compliance with 2 CFR Part 200 Guidelines  
City and County of San Francisco  
For the Plan Year Ending  
June 30, 2025

*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 2022-23 actual expenditures) to establish billing or final indirect cost rates for Fiscal Year 2024-25, 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.

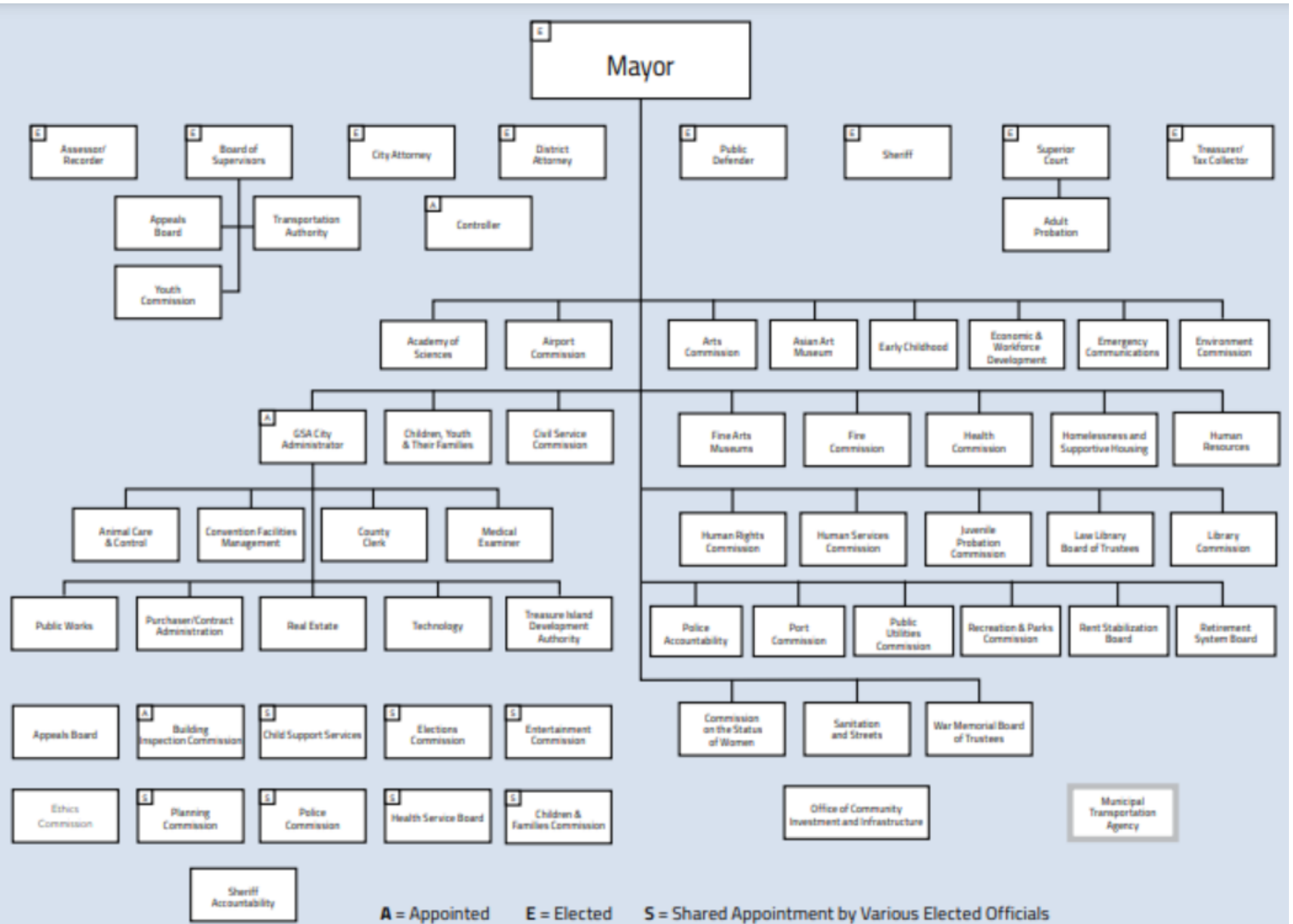
I declare that the foregoing is true and correct.

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

**Signature:** pp  341D7E22E5344EC...

**Name of Official:** Greg Wagner, Controller

**Date of Execution:** January 31, 2024



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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 2024-25  
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Department	ADM Animal Care And Control			Adult Probation	Airport	Animal Care	Arts Commission	Asian Art Museum	Assessor-Recorder	Building Inspection
	Academy of Sciences	ADM-Central Shops	ADM-Real Estate							
1 Building Depreciation	-	-	225,936	8,054	-	-	-	-	804,489	35,887
2 Equipment Depreciation	-	-	322,414	19,887	-	-	2,986	41,841	8,305	-
3 Board of Supervisors	1,375	-	-	11,203	208,431	-	7,506	2,369	7,499	18,572
4 Controller	23,461	-	-	190,502	(356,903)	-	110,096	40,297	127,524	64,999
5 Health Service System	63,092	-	-	882,602	(514,615)	-	210,704	313,160	1,059,443	(96,691)
6 Administrative Services	2,309	2,799,197	6,963,501	37,299	327,829	754,142	42,809	3,482	(27,506)	65,153
7 City Attorney	757	-	652,299	17,068	476,218	-	201,049	42,120	78,978	(222,742)
8 Civil Service Commission	211	-	-	3,094	35,080	-	932	1,259	4,137	7,013
9 Human Resources	4,783	-	-	70,010	793,667	-	21,087	28,491	93,588	158,675
10 Mayor's Budget Office	695	-	-	5,433	104,831	-	3,830	1,048	3,291	8,691
11 Admin Svcs - Risk Management	-	-	(5,105)	(60)	(62,945)	-	(105)	(3,629)	-	(20)
12 Human Resources - Workers' Comp	210,392	-	-	(0)	(0)	40,181	-	(0)	(0)	(0)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>307,074</b>	<b>2,799,197</b>	<b>8,159,044</b>	<b>1,245,092</b>	<b>1,011,592</b>	<b>794,323</b>	<b>600,893</b>	<b>470,437</b>	<b>2,159,748</b>	<b>39,536</b>
Prior Allocation in FY 2022-23 Plan	107,622	1,575,737	8,983,595	1,369,205	(889,459)	970,288	638,176	725,255	2,620,919	69,455
Adjustment for Difference to Prior Plan	199,452	1,223,460	(824,551)	(124,113)	1,901,051	(175,965)	(37,282)	(254,817)	(461,171)	(29,919)
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>506,526</b>	<b>4,022,658</b>	<b>7,334,494</b>	<b>1,120,979</b>	<b>2,912,643</b>	<b>618,358</b>	<b>563,611</b>	<b>215,620</b>	<b>1,698,577</b>	<b>9,617</b>

Department	Children & Families Commission - CFC		Early Education and Childhood		City Planning	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications	Environment
	Child Support Services	Children & Families Commission	Children, Youth & Families	Children, Youth & Families Commission							
1 Building Depreciation	-	-	-	-	32,786	-	48,686	120,535	397,634	113,293	-
2 Equipment Depreciation	-	-	-	-	28,711	-	16,911	-	62,643	227,133	-
3 Board of Supervisors	2,856	-	59,122	60,389	12,887	-	17,142	29,921	4,677	26,087	6,170
4 Controller	6,517	-	914,487	691,032	219,446	-	291,807	505,828	79,646	378,957	105,146
5 Health Service System	(56,052)	751	14,491	73,091	(214,984)	-	1,948,320	992,263	296,398	1,766,991	(27,990)
6 Administrative Services	17,449	-	151,458	108,427	37,654	947,868	50,102	35,253	48,138	117,338	63,850
7 City Attorney	38,861	(22,076)	52,506	(48,334)	(167,662)	(3,336)	487,810	(547,511)	434,923	(22,198)	28,081
8 Civil Service Commission	1,469	-	1,363	818	5,149	-	7,430	3,262	1,807	6,593	1,962
9 Human Resources	33,238	-	30,841	18,501	116,499	-	168,106	73,796	40,885	149,170	44,393
10 Mayor's Budget Office	1,271	-	31,172	31,936	5,983	-	7,861	15,346	2,182	12,752	2,949
11 Admin Svcs - Risk Management	-	-	-	-	(56)	(13,343)	-	-	(216)	(1,016)	(41)
12 Human Resources - Workers' Comp	-	-	-	-	45,061	-	(0)	(0)	21,606	(0)	-
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>45,610</b>	<b>(21,325)</b>	<b>1,255,440</b>	<b>935,862</b>	<b>121,475</b>	<b>931,189</b>	<b>3,044,176</b>	<b>1,228,694</b>	<b>1,390,324</b>	<b>2,775,101</b>	<b>224,519</b>
Prior Allocation in FY 2022-23 Plan	(1,499)	93,091	1,037,775	0	129,727	373,739	3,031,054	1,557,946	1,226,342	2,677,397	148,572
Adjustment for Difference to Prior Plan	47,109	(114,416)	217,665	935,862	(8,252)	557,450	13,122	(329,253)	163,982	97,703	75,947
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>92,719</b>	<b>(135,741)</b>	<b>1,473,105</b>	<b>1,871,724</b>	<b>113,223</b>	<b>1,488,639</b>	<b>3,057,298</b>	<b>899,441</b>	<b>1,554,306</b>	<b>2,872,804</b>	<b>300,466</b>

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SUMMARY SCHEDULE

Department	Ethics	Fine Arts Museums	Fire Department	Public Health - Health Network Services					Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Primary Care	Public Health - Admin
				Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Health Network	Public Health - Health Network				
1 Building Depreciation	10,701	-	3,278	-	-	-	-	-	-	-	-	
2 Equipment Depreciation	-	-	2,563,215	-	-	-	-	-	-	-	1,294,756	
3 Board of Supervisors	1,536	4,628	101,665	110,748	1,984	67,732	8,098	67,565	25,163	34,065		
4 Controller	10,702	78,659	1,607,710	1,582,075	33,748	1,024,635	137,951	41,674	428,122	(2,229,131)		
5 Health Service System	151,237	701,829	10,920,715	1,778,419	101,864	1,370,546	300,483	3,125,982	1,271,901	1,303,575		
6 Administrative Services	8,134	2,360	28,357	166,802	185,885	27,998	101,141	13,442	102,436	179,147		
7 City Attorney	221,627	357,810	2,037,526	98,442	-	-	40,960	(209,914)	26,592	-		
8 Civil Service Commission	633	2,847	43,786	17,203	985	13,258	2,907	30,238	12,303	12,610		
9 Human Resources	14,318	64,407	990,645	389,215	22,293	299,951	65,762	684,136	278,362	285,294		
10 Mayor's Budget Office	710	1,982	46,671	55,941	889	30,005	3,815	30,826	11,306	19,733		
11 Admin Svcs - Risk Management	-	(8,686)	-	-	-	-	-	-	-	-		
12 Human Resources - Workers' Comp	1,959	(0)	(0)	(0)	-	-	-	(0)	-	-		
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>421,557</b>	<b>1,205,836</b>	<b>18,343,567</b>	<b>4,198,846</b>	<b>347,648</b>	<b>2,834,123</b>	<b>661,118</b>	<b>3,783,949</b>	<b>2,156,185</b>	<b>900,049</b>		
Prior Allocation in FY 2022-23 Plan	356,748	1,584,391	16,549,944	3,261,916	147,030	1,901,124	585,243	3,466,590	1,536,909	2,978,665		
Adjustment for Difference to Prior Plan	64,809	(378,554)	1,793,623	936,931	200,618	933,000	75,875	317,358	619,276	(2,078,617)		
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>486,367</b>	<b>827,282</b>	<b>20,137,190</b>	<b>5,135,777</b>	<b>548,266</b>	<b>3,767,123</b>	<b>736,993</b>	<b>4,101,307</b>	<b>2,775,461</b>	<b>(1,178,568)</b>		

SUMMARY SCHEDULE

Department	Public Health - Public Health		Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA - MUNI
	Public Health - Public Health Division	Public Health - SF General Hospital								
1 Building Depreciation	183,031	-	-	12,936	1,043,297	-	-	859,916	-	1,067,422
2 Equipment Depreciation	-	-	16,383	-	106,286	21,690	-	-	-	-
3 Board of Supervisors	40,800	223,787	119,997	2,972	211,608	10,448	391	39,571	-	238,852
4 Controller	695,513	137,618	2,049,890	47,800	227,704	176,530	6,680	675,661	-	(628,574)
5 Health Service System	1,160,693	6,780,400	1,394,283	289,422	(248,907)	1,057,788	13,954	1,054,987	-	667,046
6 Administrative Services	71,325	388,789	30,034	44,383	(78,024)	377,749	16,341	(386)	957,084	76,358
7 City Attorney	(93,635)	(247,946)	2,081,780	(16,720)	631,486	140,376	1,248	915,168	345,526	(1,727,404)
8 Civil Service Commission	11,228	65,589	4,937	973	53,083	3,776	50	3,760	-	107,657
9 Human Resources	254,023	1,483,923	111,708	22,022	1,200,984	85,421	1,123	85,072	-	2,841,598
10 Mayor's Budget Office	19,791	107,884	62,905	1,415	103,507	4,918	200	20,387	-	107,204
11 Admin Svcs - Risk Management	(11,323)	-	-	-	(57)	(484)	(77)	(369)	-	(35,940)
12 Human Resources - Workers' Comp	(0)	(0)	44,549	1,078	(0)	(0)	-	0	185,719	(0)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>2,331,444</b>	<b>8,940,044</b>	<b>5,916,466</b>	<b>406,281</b>	<b>3,250,967</b>	<b>1,878,210</b>	<b>39,909</b>	<b>3,653,769</b>	<b>1,488,329</b>	<b>2,714,220</b>
Prior Allocation in FY 2022-23 Plan	6,069,541	7,875,073	4,306,280	335,923	5,178,897	1,577,886	22,035	3,260,495	1,034,146	(208,059)
Adjustment for Difference to Prior Plan	(3,738,096)	1,064,971	1,610,186	70,357	(1,927,931)	300,324	17,875	393,274	454,183	2,922,279
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>(1,406,652)</b>	<b>10,005,015</b>	<b>7,526,652</b>	<b>476,638</b>	<b>1,323,036</b>	<b>2,178,534</b>	<b>57,784</b>	<b>4,047,042</b>	<b>1,942,512</b>	<b>5,636,498</b>

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SUMMARY SCHEDULE

Department	MTA - Parking & Traffic (Street Mgmt)			Department of Police Accountability					Public Works - Architecture	
	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department	Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
1 Building Depreciation	-	-	884	71,726	4,066,798	-	174,000	-	34,068	25,205
2 Equipment Depreciation	-	-	-	-	2,345,555	-	30,958	-	1,071,031	-
3 Board of Supervisors	38,986	7,140	242	2,061	145,243	35,116	10,463	38,174	4,302	6,755
4 Controller	803,594	24,816	(121)	35,049	2,472,640	158,845	178,018	335,728	(1,761,165)	114,741
5 Health Service System	2,977	2,152	(14,347)	262,115	14,593,850	1,748	1,453,034	245,410	(40,266)	(51,096)
6 Administrative Services	358,394	74,019	2,288	3,122	354,384	103,696	30,022	38,897	56,018	26,284
7 City Attorney	176,118	345,421	322,589	54,036	5,674,869	(343,709)	88,345	(30,748)	685,134	5,482
8 Civil Service Commission	18,281	625	101	1,072	61,615	5,565	5,137	17,287	3,881	4,498
9 Human Resources	12,684	9,166	2,281	24,248	1,394,019	125,896	116,231	391,122	80,372	101,989
10 Mayor's Budget Office	22,274	705	112	915	66,833	17,719	4,698	17,383	1,690	2,833
11 Admin Svcs - Risk Management	-	-	-	-	-	(55,786)	-	(588)	(2,559)	-
12 Human Resources - Workers' Comp	-	-	-	11,595	(0)	(0)	(0)	(0)	(0)	-
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>1,433,308</b>	<b>464,045</b>	<b>314,029</b>	<b>465,938</b>	<b>31,175,807</b>	<b>49,090</b>	<b>2,090,905</b>	<b>1,052,665</b>	<b>132,506</b>	<b>236,691</b>
Prior Allocation in FY 2022-23 Plan	1,777,610	1,506,096	(3,364)	544,735	32,283,473	(290,539)	1,853,331	683,068	678,077	246,173
Adjustment for Difference to Prior Plan	(344,302)	(1,042,051)	317,393	(78,797)	(1,107,666)	339,629	237,574	369,597	(545,572)	(9,483)
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>1,089,006</b>	<b>(578,006)</b>	<b>631,423</b>	<b>387,141</b>	<b>30,068,142</b>	<b>388,718</b>	<b>2,328,479</b>	<b>1,422,262</b>	<b>(413,066)</b>	<b>227,208</b>

SUMMARY SCHEDULE

Department	Public Works - Street Env				PUC				Clean Power SF	PUC-Hetch Hetchy	
	Public Works - Building Repair	Public Works - Commission	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
1 Building Depreciation	-	-	-	39,756	-	-	11,662	-	1,036	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	2,385	86	-	27,736	7,839	1,322	6,103	2,912	5,281	49,699	45,884
4 Controller	40,367	1,465	-	473,042	132,698	22,403	103,961	49,335	(4,739,235)	849,200	782,872
5 Health Service System	(28,561)	(360)	-	(69,857)	(93,201)	(14,016)	(24,637)	(31,721)	26,864	1,203	13,462
6 Administrative Services	(614)	(109,482)	-	69,982	8,239	1,646	5,772	3,584	231,238	95,197	67,209
7 City Attorney	76,531	-	-	205,461	2,922,570	-	124,238	961,666	(164,565)	-	492,627
8 Civil Service Commission	2,220	32	-	6,145	8,222	1,237	2,174	2,799	16,377	734	8,207
9 Human Resources	57,008	1,318	-	139,436	186,031	27,976	49,176	63,317	370,523	16,600	185,676
10 Mayor's Budget Office	845	40	-	13,700	2,788	495	2,878	1,078	65	26,273	22,997
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	-	(14,930)	-	(9,913)
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	(0)	-	(0)
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>150,181</b>	<b>(106,900)</b>	<b>0</b>	<b>905,400</b>	<b>3,175,187</b>	<b>41,063</b>	<b>281,327</b>	<b>1,052,969</b>	<b>(4,267,347)</b>	<b>1,038,905</b>	<b>1,609,020</b>
Prior Allocation in FY 2022-23 Plan	213,052	0	0	624,293	1,933,661	102,854	264,305	282,055	(3,252,670)	941,315	1,501,516
Adjustment for Difference to Prior Plan	(62,872)	(106,900)	0	281,107	1,241,526	(61,791)	17,022	770,914	(1,014,678)	97,589	107,505
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>87,309</b>	<b>(213,801)</b>	<b>0</b>	<b>1,186,506</b>	<b>4,416,714</b>	<b>(20,728)</b>	<b>298,349</b>	<b>1,823,884</b>	<b>(5,282,025)</b>	<b>1,136,494</b>	<b>1,716,525</b>

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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	Sanitation & Streets	Sheriff	Sheriff's Department Oversight	Status of Women
1 Building Depreciation	-	-	7,410	22,218	-	-	80,465	-	-	866,860	-	6,915
2 Equipment Depreciation	-	-	1,175,578	-	-	-	-	-	-	325,589	-	-
3 Board of Supervisors	60,185	114,144	50,509	3,173	8,370	-	-	-	28,555	59,662	451	2,721
4 Controller	1,026,961	1,948,059	196,198	54,077	(80,963)	-	803,224	-	487,989	1,016,203	22,804	71,676
5 Health Service System	16,546	27,511	4,091,348	31,440	682,857	-	-	-	-	6,262,723	6,827	109,827
6 Administrative Services	109,067	176,904	84,855	3,680	31,520	-	-	5,022	50,396	142,873	579	7,670
7 City Attorney	(1,006,206)	(263,863)	(163,407)	(3,005)	(384,819)	21,111	7,369	-	-	2,746,730	63,047	67,872
8 Civil Service Commission	10,087	16,772	25,335	956	2,641	13,148	-	114,526	2	22,007	26	300
9 Human Resources	228,209	379,452	573,192	21,635	59,753	297,463	-	2,590,857	35	497,909	582	6,784
10 Mayor's Budget Office	30,277	57,817	22,588	1,525	4,003	-	-	-	15,166	28,006	235	1,395
11 Admin Svcs - Risk Management	-	-	(1,807)	(5)	(52)	-	-	-	-	(1,497)	-	-
12 Human Resources - Workers' Comp	(0)	(0)	(0)	764	(0)	(0)	-	-	-	(0)	433	-
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>475,126</b>	<b>2,456,796</b>	<b>6,061,797</b>	<b>136,458</b>	<b>323,311</b>	<b>331,721</b>	<b>891,058</b>	<b>2,710,405</b>	<b>582,142</b>	<b>11,967,065</b>	<b>94,984</b>	<b>275,160</b>
Prior Allocation in FY 2022-23 Plan	(648,162)	831,612	5,799,581	49,591	(570,226)	432,889	454,560	2,005,983	0	11,095,684	0	185,735
Adjustment for Difference to Prior Plan	1,123,287	1,625,184	262,217	86,868	893,537	(101,167)	436,498	704,422	582,142	871,381	94,984	89,425
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>1,598,413</b>	<b>4,081,979</b>	<b>6,324,014</b>	<b>223,326</b>	<b>1,216,848</b>	<b>230,554</b>	<b>1,327,556</b>	<b>3,414,828</b>	<b>1,164,284</b>	<b>12,838,446</b>	<b>189,967</b>	<b>364,585</b>

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	263,425	800,240	694,196	-	-	12,134,744	3,851,663	15,986,407	15,986,407	-
2 Equipment Depreciation	272,031	-	-	3,876	-	9,957,778	198,637	10,156,415	10,156,415	-
3 Board of Supervisors	29,055	9,840	27,003	6,964	-	2,626,173	181,825	2,807,998	2,807,998	-
4 Controller	135,650	167,471	459,845	114,070	-	15,999,327	1,927,862	17,927,189	17,927,189	-
5 Health Service System	108,487	1,247,199	2,691,415	9,678	-	71,427,800	6,726,873	78,154,673	78,154,673	-
6 Administrative Services	(116,427)	20,195	59,762	23,186	-	17,264,284	657,902	17,922,186	17,922,186	-
7 City Attorney	(35,377)	487,423	(2,068)	(5,551)	109,503	19,314,557	1,035,884	20,350,440	20,350,440	-
8 Civil Service Commission	6,398	4,440	10,491	1,648	-	864,384	47,424	911,808	911,808	-
9 Human Resources	144,759	100,449	237,352	37,277	-	19,556,765	945,494	20,502,259	20,502,259	-
10 Mayor's Budget Office	14,361	4,483	12,586	3,423	-	1,271,545	91,059	1,362,604	1,362,604	-
11 Admin Svcs - Risk Management	(5,152)	(267)	-	(2,369)	-	(238,397)	(2,043)	(240,440)	(240,440)	-
12 Human Resources - Workers' Comp	(0)	(0)	841	(0)	-	564,177	699,056	1,263,233	1,263,233	-
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>817,210</b>	<b>2,841,471</b>	<b>4,191,422</b>	<b>192,202</b>	<b>109,503</b>	<b>170,743,138</b>	<b>16,361,636</b>	<b>187,104,774</b>		
Prior Allocation in FY 2022-23 Plan	492,767	2,904,270	3,796,634	12,569	(4,139)	156,994,106			0 <--must be zero	
Adjustment for Difference to Prior Plan	324,442	(62,800)	394,788	179,633	113,642	13,749,032				
<b>TOTAL ALLOCATION IN FY 2024-25 PLAN</b>	<b>1,141,652</b>	<b>2,778,671</b>	<b>4,586,210</b>	<b>371,835</b>	<b>223,146</b>	<b>184,492,169</b>				



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FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025

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, 2023

Central Service Building	Depreciation Amount
City Hall	6,930,028
Hall of Justice	1,972,942
1 South Van Ness	1,878,014
25 Van Ness	261,419
30 Van Ness	0
49 South Van Ness	241,892
555 7th Street	174,000
1650 Mission	1,043,297
1660 Mission	0
1245 Third St	3,292,056
1419 Bryant	16,552
1Newhall	176,862
	<b>15,987,063</b>

CITY HALL Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	33,353	12.86%	891,403
ADM-Office of Cannabis	0	0.00%	0
Assessor-Recorder	30,101	11.61%	804,489
Board of Supervisors	32,893	12.69%	879,109
City Attorney	32,673	12.60%	873,229
Controller	31,295	12.07%	836,400
Economic & Workforce Development	1,963	0.76%	52,464
Elections	14,878	5.74%	397,634
Emergency Communications	4,239	1.63%	113,293
Mayor	28,216	10.88%	754,110
Mayor's Budget Office	0	0.00%	0
Public Works - Admin	0	0.00%	0
Sheriff	15,426	5.95%	412,280
Technology	4,317	1.66%	115,378
Treasurer/Tax Collector	29,942	11.55%	800,240
<b>Subtotal</b>	<b>259,296</b>	<b>100.00%</b>	<b>6,930,028</b>

HALL OF JUSTICE (850 Bryant HQ) Allocations

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	1,493	0.41%	8,054
District Attorney	9,025	2.47%	48,686
Medical Examiner	0	0.00%	0
Police Department	143,615	39.27%	774,742
Sheriff	82,910	22.67%	447,264
Trial Courts	128,684	35.19%	694,196
<b>Subtotal</b>	<b>365,727</b>	<b>100.00%</b>	<b>1,972,942</b>

1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	19,891	4.28%	80,328
ADM-Real Estate	950	0.20%	3,836

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Controller	0	0.00%	0
Economic & Workforce Development	16,856	3.62%	68,071
Human Resources	62,478	13.44%	252,311
Mayor	26,200	5.63%	105,806
MTA - MUNI	264,318	56.84%	1,067,422
Police Accountability	17,761	3.82%	71,726
SF Redevelopment Agency	19,925	4.28%	80,465
Technology	36,660	7.88%	148,048
<b>Subtotal</b>	<b>465,039</b>	<b>100.00%</b>	<b>1,878,014</b>

**25 VAN NESS Allocations**

	<b>Net Square Footage</b>	<b>Allocation Percent</b>	<b>Allocation</b>
Administrative Services	1,192	1.18%	3,080
ADM-Real Estate	9,422	9.31%	24,347
ADM-Risk Management	1,734	1.71%	4,481
Arts Commission	0	0.00%	0
Civil Service Commission	2,410	2.38%	6,228
Ethics	4,141	4.09%	10,701
Public Health - Public Health Division	63,155	62.43%	163,198
Human Services	0	0.00%	0
Human Rights Commission	5,006	4.95%	12,936
MTA - Parking & Traffic	0	0.00%	0
Police Accountability	0	0.00%	0
Public Works - Admin	0	0.00%	0
Rent Arbitration Board	8,598	8.50%	22,218
Sheriff	2,831	2.80%	7,316
Status of Women	2,676	2.65%	6,915

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**Subtotal** 101,165 100.00% 261,419

**49 SOUTH VAN NESS Allocations**

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	44,273	10.37%	25,094
ADM-Office of Cannabis	1,158	0.27%	656
Building Inspection	63,316	14.84%	35,887
City Planning	57,844	13.55%	32,786
Fire Department	5,784	1.36%	3,278
Permit Appeals	1,559	0.37%	884
Public Health - Public Health Division	34,991	8.20%	19,832
Public Works - Admin	60,106	14.08%	34,068
Public Works - Architecture	44,469	10.42%	25,205
Public Works - Engineering	70,141	16.44%	39,756
Public Works - Street Use & Map	20,575	4.82%	11,662
PUC-Public Utilities Bureaus	1,828	0.43%	1,036
Recreation & Park	13,073	3.06%	7,410
ADM-Real Estate	7,654	1.79%	4,338

**Subtotal** 426,771 100.00% 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	0	0.00%	0
Human Services	173,335	100.00%	1,043,297
Permit Appeals	0	0.00%	0

**Subtotal** 173,335 100.00% 1,043,297

**1419 Bryant**

	Net Square Footage	Allocation Percent	Allocation
ADM Animal Care And Control	72,775	100.00%	16,552

**Subtotal** 72,775 100.00% 16,552

**1245 Third St**

	Net Square Footage	Allocation Percent	Allocation
Public Safety Building (SFPD Headquarte	125,449	100.00%	3,292,056

**Subtotal** 125,449 100.00% 3,292,056

**1Newhall Allocations**

City and County of San Francisco FY 2024-25  
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	Net Square Footage	Allocation Percent	Allocation
ADM-Real Estate	45,258	100.00%	176,862
<b>Subtotal</b>	<b>45,258</b>	<b>100.00%</b>	<b>176,862</b>

**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	1419 Bryant	1245 Third St	1Newhall	Total Depreciation
Administrative Services	891,403	0	80,328	3,080	0	25,094	0	0	0	0	0	0	999,905
ADM-Real Estate	0	0	3,836	24,347	0	4,338	0	0	0	0	0	176,862	209,384
ADM-Risk Management	0	0	0	4,481	0	0	0	0	0	0	0	0	4,481
ADM-Office of Cannabis	0	0	0	0	0	656	0	0	0	0	0	0	656
ADM Animal Care And Control	0	0	0	0	0	0	0	0	0	16,552	0	0	16,552
Adult Probation	0	8,054	0	0	0	0	0	0	0	0	0	0	8,054
Arts Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
Assessor-Recorder	804,489	0	0	0	0	0	0	0	0	0	0	0	804,489
Board of Supervisors	879,109	0	0	0	0	0	0	0	0	0	0	0	879,109
Building Inspection	0	0	0	0	0	35,887	0	0	0	0	0	0	35,887
City Attorney	873,229	0	0	0	0	0	0	0	0	0	0	0	873,229
City Planning	0	0	0	0	0	32,786	0	0	0	0	0	0	32,786
Civil Service Commission	0	0	0	6,228	0	0	0	0	0	0	0	0	6,228
Controller	836,400	0	0	0	0	0	0	0	0	0	0	0	836,400
District Attorney	0	48,686	0	0	0	0	0	0	0	0	0	0	48,686
Economic & Workforce Development	52,464	0	68,071	0	0	0	0	0	0	0	0	0	120,535
Elections	397,634	0	0	0	0	0	0	0	0	0	0	0	397,634
Emergency Communications	113,293	0	0	0	0	0	0	0	0	0	0	0	113,293
Ethics	0	0	0	10,701	0	0	0	0	0	0	0	0	10,701
Fire Department	0	0	0	0	0	3,278	0	0	0	0	0	0	3,278
Public Health - Public Health Division	0	0	0	163,198	0	19,832	0	0	0	0	0	0	183,031
Human Resources	0	0	252,311	0	0	0	0	0	0	0	0	0	252,311
Human Rights Commission	0	0	0	12,936	0	0	0	0	0	0	0	0	12,936
Human Services	0	0	0	0	0	0	0	1,043,297	0	0	0	0	1,043,297
Mayor	754,110	0	105,806	0	0	0	0	0	0	0	0	0	859,916
Mayor's Budget Office	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical Examiner	0	0	0	0	0	0	0	0	0	0	0	0	0
MTA - MUNI	0	0	1,067,422	0	0	0	0	0	0	0	0	0	1,067,422
MTA - Parking & Traffic	0	0	0	0	0	0	0	0	0	0	0	0	0
Police Accountability	0	0	71,726	0	0	0	0	0	0	0	0	0	71,726
Permit Appeals	0	0	0	0	0	884	0	0	0	0	0	0	884
Police Department	0	774,742	0	0	0	0	0	0	0	0	3,292,056	0	4,066,798
Public Defender	0	0	0	0	0	0	174,000	0	0	0	0	0	174,000
Public Works - Admin	0	0	0	0	0	34,068	0	0	0	0	0	0	34,068
Public Works - Architecture	0	0	0	0	0	25,205	0	0	0	0	0	0	25,205
Public Works - Engineering	0	0	0	0	0	39,756	0	0	0	0	0	0	39,756
Public Works - Street Use & Map	0	0	0	0	0	11,662	0	0	0	0	0	0	11,662
PUC-Public Utilities Bureaus	0	0	0	0	0	1,036	0	0	0	0	0	0	1,036
Recreation & Park	0	0	0	0	0	7,410	0	0	0	0	0	0	7,410
Rent Arbitration Board	0	0	0	22,218	0	0	0	0	0	0	0	0	22,218
Retirement Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
SF Redevelopment Agency	0	0	80,465	0	0	0	0	0	0	0	0	0	80,465
Sheriff	412,280	447,264	0	7,316	0	0	0	0	0	0	0	0	866,860
Status of Women	0	0	0	6,915	0	0	0	0	0	0	0	0	6,915
Technology	115,378	0	148,048	0	0	0	0	0	0	0	0	0	263,425
Treasurer/Tax Collector	800,240	0	0	0	0	0	0	0	0	0	0	0	800,240
Trial Courts	0	694,196	0	0	0	0	0	0	0	0	0	0	694,196
<b>Total allocated to Departments</b>	<b>6,930,028</b>	<b>1,972,942</b>	<b>1,878,014</b>	<b>261,419</b>	<b>0</b>	<b>241,892</b>	<b>174,000</b>	<b>1,043,297</b>	<b>0</b>	<b>16,552</b>	<b>3,292,056</b>	<b>176,862</b>	<b>15,987,063</b>
LESS - Non-Allocable													(656)
<b>Total Allocable Depreciation Allocated to Departments</b>													<b>15,986,407</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

**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, 2023. 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	0
Administrative Services	ADM Total	192,864
Adult Probation	ADP Total	19,887
Arts Commission	ART Total	2,986
Asian Art Museum	AAM Total	41,841
Assessor-Recorder	ASR Total	8,305
Board of Supervisors	BOS Total	0
Building Inspection	DBI Total	0
Child Support Services	CSS Total	0
City Attorney	CAT Total	5,773
City Planning	CPC Total	28,711
Controller	CON Total	0
District Attorney	DAT Total	16,911
Economic & Workforce Development	ECN Total	0
Elections	REG Total	62,643
Emergency Communications	DEM Total	227,133
Fine Arts Museums	FAM Total	0
Fire Department	FIR Total	2,563,215

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Health Service System	HSS Total	0
Homelessness	HOM Total	16,383
Human Resources	HRD Total	0
Human Services	HSA Total	106,286
Juvenile Probation	JUV Total	21,690
Mayor	MYR Total	0
MTA - Parking & Traffic	MTA Total	0
Police Department	POL Total	2,345,555
Public Defender	PDR Total	30,958
Public Health - Public Health Admin	DPH Total	1,294,756
Public Library	LIB Total	0
Public Works - Admin	DPW Total	1,071,031
Recreation & Park	REC Total	1,175,578
Sheriff	SHF Total	325,589
Technology	TIS Total	272,031
Treasurer/Tax Collector	TTX Total	0
Trial Courts	CRT Total	0
War Memorial	WAR Total	3,876
ADM-Real Estate	RES Total	322,414

**Total allocated to Departments**

**10,156,415**

**STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

**SCHEDULE 3 - BOARD OF SUPERVISORS**

The Budget Analyst of the Board of Supervisors is Harvey M Rose Associates, LLC. The Budget Analyst is engaged by the Board of Supervisors to perform independent analysis of San Francisco’s financial operations. Per Charter Section 2.117, the Board of Supervisors shall appoint and may remove a Budget Analyst and such appointment shall be made solely on the basis of qualifications by education, training and experience for the position to be filled. The Budget Analyst shall be responsible for such duties as the Board of Supervisors shall prescribe. The allowable expense was divided into three functions: management audits, finance committee, and records and request, 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 2022-23 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**

	<b>Total Costs</b>	<b>Mgmt Audits</b>	<b>Finance Cttee Support</b>	<b>Records &amp; Info</b>	<b>General Govt nonallocable</b>
<i>Salaries &amp; Fringe %</i>	100.0%	0.0%	1.2%	1.2%	97.6%
Salary and Fringe Costs	16,654,586	-	193,725	200,555	16,260,306
Contractual Services - Budget Analyst	2,979,318	721,292	2,258,026	-	-
Other Department Costs	2,393,472	-	27,841	28,822	2,336,809
<b>Total Expenditures</b>	<b>22,027,377</b>	<b>721,292</b>	<b>2,479,592</b>	<b>229,378</b>	<b>18,597,116</b>
<b>Adjustments</b>					
Revenues	(308,347)	-	-	-	(308,347)
Work Order Recoveries & IF Transfers In	(228,873)	-	-	-	(228,873)
<b>Subtotal Adjustments</b>	<b>(537,220)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(537,220)</b>
<b>Net Expenditures</b>	<b>21,490,157</b>	<b>721,292</b>	<b>2,479,592</b>	<b>229,378</b>	<b>18,059,896</b>
Expenditure %	100.0%	3.4%	11.5%	1.1%	84.0%

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

Department	Board of Supervisors				
	Incoming Total	Mgmt Audits	Finance Cttee Support	Records & Info	General Govt nonallocable
1 Building Depreciation	879,109	29,506	101,434	9,383	738,785
2 Equipment Depreciation	0	0	0	0	0
4 Controller	78,292	2,628	9,034	836	65,795
5 Health Service System	606,751	20,365	70,009	6,476	509,901
6 Administrative Services	31,747	1,066	3,663	339	26,680
7 City Attorney	0	0	0	0	0
8 Civil Service	2,235	75	258	24	1,878
9 Human Resources	50,556	1,697	5,833	540	42,487
10 Mayor's Budget Office	2,070	69	239	22	1,740
11 Admin Services - Risk Management	(44)	(1)	(5)	(0)	(37)
12 Human Resources - Workers' Comp	0	0	0	0	0
<b>Total Incoming</b>	<b>1,650,715</b>	<b>55,404</b>	<b>190,464</b>	<b>17,619</b>	<b>1,387,228</b>
<b>Total Allocated Costs</b>		<b>776,696</b>	<b>2,670,056</b>	<b>246,997</b>	<b>19,447,124</b>

**MANAGEMENT AUDITS Allocations**

Dept	Mgmt Audit Cost	Allocation Percent	Initial Allocation	Direct Billed	Dept Allocation
Administrative Services, City Administrator	3,097	0.43%	3,335	(3,097)	238
Airport	1,443	0.20%	1,554	(1,443)	111
Board of Supervisors	4,181	0.58%	4,502	(4,181)	321
Building Inspection	2,113	0.29%	2,275	(2,113)	162
Emergency Management	83,789	11.62%	90,225	(83,789)	6,436
Fire	83,820	11.62%	90,258	(83,820)	6,438
Homelessness & Supportive Housing	45,909	6.36%	49,435	(45,909)	3,526
Human Services Agency	1,647	0.23%	1,774	(1,647)	127
Mayor's Office of Housing & Community Development	96,324	13.35%	103,723	(96,324)	7,399
Municipal Transportation Agency	1,328	0.18%	1,430	(1,328)	102
Police	705	0.10%	759	(705)	54
Public Health	89,837	12.46%	96,738	(89,837)	6,901
Public Works	227,243	31.51%	244,698	(227,243)	17,455
Public Utilities Commission	79,856	11.07%	85,990	(79,856)	6,134
	-	0.00%	0	0	0
<b>Subtotal</b>	<b>721,292</b>	<b>100.00%</b>	<b>776,696</b>	<b>(721,292)</b>	<b>55,404</b>
General Government - nonallocable	0	0.00%	0	0	(55,404)
<b>Total</b>	<b>721,292</b>	<b>100.00%</b>	<b>776,696</b>	<b>(721,292)</b>	<b>0</b>

**Combined Board of Supervisors Allocations**

	FY 2022-23 Department Budget	FY 2022-23 Budget %	Initial Finance Cttee Allocation	FY 2022-23 FTE	FTE % (excl SFUSD/CCD)	Records & Info Allocation	Mgmt Audit Allocation	Total BOS Allocation	Note
Academy of Sciences	7,422,345	0.05%	1,308	9	0.03%	67	-	1,375	
Administrative Services	607,884,256	4.01%	107,138	973	2.98%	7,353	-	114,491	
Adult Probation	58,036,486	0.38%	10,229	129	0.39%	975	-	11,203	
Airport	1,119,918,379	7.39%	197,383	1,462	4.47%	11,048	-	208,431	
Arts Commission	40,920,366	0.27%	7,212	39	0.12%	294	-	7,506	
Asian Art Museum	11,192,903	0.07%	1,973	52	0.16%	397	-	2,369	
Assessor-Recorder	35,158,380	0.23%	6,197	172	0.53%	1,303	-	7,499	
Board of Supervisors	22,114,476	0.15%	3,898	93	0.28%	704	-	4,601	Not allocated out



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Building Inspection	92,844,927	0.61%	16,364	292	0.89%	2,209	-	18,572
Child Support Services	13,582,056	0.09%	2,394	61	0.19%	463	-	2,856
Children & Families Commission	-	0.00%	-	-	0.00%	-	-	-
Children, Youth & Families Commission	341,176,907	2.25%	60,132	34	0.10%	258	-	60,389
Children, Youth & Families	333,011,845	2.20%	58,692	57	0.17%	429	-	59,122
City Attorney	103,414,220	0.68%	18,226	323	0.99%	2,444	-	20,670
City Planning	63,919,444	0.42%	11,266	215	0.66%	1,622	-	12,887
Civil Service Commission	1,447,365	0.01%	255	5	0.02%	38	-	293
Controller	81,700,886	0.54%	14,400	301	0.92%	2,276	-	16,676
District Attorney	83,984,240	0.55%	14,802	310	0.95%	2,340	-	17,142
Economic & Workforce Development	163,939,270	1.08%	28,894	136	0.42%	1,027	-	29,921
Elections	23,306,278	0.15%	4,108	75	0.23%	569	-	4,677
Emergency Communications	136,230,652	0.90%	24,010	275	0.84%	2,077	-	26,087
Environment	31,503,356	0.21%	5,552	82	0.25%	618	-	6,170
Ethics	7,586,853	0.05%	1,337	26	0.08%	199	-	1,536
Fine Arts Museums	21,173,515	0.14%	3,732	119	0.36%	897	-	4,628
Fire Department	498,585,516	3.29%	87,874	1,825	5.58%	13,790	-	101,665
General City Responsibility	592,655,160	3.91%	104,454	(0)	0.00%	(0)	-	104,454 Not allocated out
Health Service System	13,550,734	0.09%	2,388	46	0.14%	348	-	2,736
Public Health - Behavioral Health	597,626,124	3.94%	105,330	717	2.19%	5,418	-	110,748
Public Health - Health at Home	9,494,128	0.06%	1,673	41	0.13%	310	-	1,984
Public Health - Health Network	360,607,768	2.38%	63,556	553	1.69%	4,175	-	67,732
Public Health - Jail Health	40,755,399	0.27%	7,183	121	0.37%	915	-	8,098
Public Health - Laguna Honda Hospital	329,316,752	2.17%	58,041	1,260	3.86%	9,523	-	67,565
Public Health - Primary Care	120,782,475	0.80%	21,288	513	1.57%	3,875	-	25,163
Public Health - Public Health Admin	170,743,555	1.13%	30,093	526	1.61%	3,971	-	34,065
Public Health - Public Health Division	211,427,582	1.40%	37,264	468	1.43%	3,536	-	40,800
Public Health - SF General Hospital	1,152,531,025	7.61%	203,131	2,734	8.36%	20,657	-	223,787
Homelessness and Supportive Housing	672,019,804	4.44%	118,442	206	0.63%	1,555	-	119,997
Human Resources	142,684,526	0.94%	25,148	240	0.73%	1,812	-	26,960
Human Rights Commission	15,120,673	0.10%	2,665	41	0.12%	307	-	2,972
Human Services	1,105,772,794	7.30%	194,890	2,213	6.77%	16,718	-	211,608
Juvenile Probation	52,535,026	0.35%	9,259	157	0.48%	1,189	-	10,448
Law Library	2,131,664	0.01%	376	2	0.01%	16	-	391
Mayor	217,800,882	1.44%	38,387	157	0.48%	1,184	-	39,571
MTA - MUNI	1,130,775,241	7.46%	199,296	5,235	16.01%	39,556	-	238,852
MTA - Parking & Traffic (Street Mgmt)	220,198,406	1.45%	38,809	23	0.07%	177	-	38,986
MTA - Taxicab Commission	39,787,917	0.26%	7,013	17	0.05%	128	-	7,140
Permit Appeals	1,195,116	0.01%	211	4	0.01%	32	-	242
Police Accountability	9,776,177	0.06%	1,723	45	0.14%	338	-	2,061
Police Department	713,980,684	4.71%	125,837	2,568	7.86%	19,405	-	145,243
Port Commission	189,297,052	1.25%	33,363	232	0.71%	1,753	-	35,116
Public Defender	50,185,337	0.33%	8,845	214	0.66%	1,618	-	10,463
Public Library	185,699,873	1.23%	32,729	721	2.20%	5,445	-	38,174
Public Works - Admin	18,058,209	0.12%	3,183	148	0.45%	1,119	-	4,302
Public Works - Architecture	30,269,568	0.20%	5,335	188	0.57%	1,420	-	6,755
Public Works - Building Repair	9,027,882	0.06%	1,591	105	0.32%	794	-	2,385
Public Works - Construction	-	0.00%	-	-	0.00%	-	-	-
Public Works - Engineering	146,356,761	0.97%	25,795	257	0.79%	1,941	-	27,736
Public Works - Street Environment	29,782,559	0.20%	5,249	343	1.05%	2,590	-	7,839
Public Works - Street Sewer	5,291,254	0.03%	933	52	0.16%	389	-	1,322
Public Works - Street Use & Map	30,743,108	0.20%	5,418	91	0.28%	685	-	6,103
Public Works - Urban Forest	11,521,271	0.08%	2,031	117	0.36%	881	-	2,912
Public Works - Commission	431,433	0.00%	76	1	0.00%	10	-	86

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PUC-Clean Power SF	280,672,293	1.85%	49,468	31	0.09%	231	-	49,699
PUC-Hetch Hetchy	245,676,379	1.62%	43,300	342	1.05%	2,585	-	45,884
PUC-Public Utilities Bureaus	696,138	0.00%	123	683	2.09%	5,158	-	5,281
PUC-Wastewater	323,453,726	2.14%	57,008	420	1.29%	3,177	-	60,185
PUC-Water	617,665,049	4.08%	108,862	699	2.14%	5,282	-	114,144
Recreation & Park	241,306,994	1.59%	42,530	1,056	3.23%	7,979	-	50,509
Rent Arbitration Board	16,294,283	0.11%	2,872	40	0.12%	301	-	3,173
Retirement Commission	42,768,748	0.28%	7,538	110	0.34%	832	-	8,370
SF Unified School District	-	0.00%	-	-	0.00%	-	-	-
Sanitation & Streets	162,016,308	1.07%	28,555	0	0.00%	0	-	28,555
Sheriff	299,186,306	1.97%	52,731	917	2.81%	6,931	-	59,662
Sheriff's Department Oversight	2,511,812	0.02%	443	1	0.00%	8	-	451
Status of Women	14,904,165	0.10%	2,627	12	0.04%	94	-	2,721
Technology	153,419,700	1.01%	27,040	267	0.82%	2,015	-	29,055
Treasurer/Tax Collector	47,894,703	0.32%	8,441	185	0.57%	1,398	-	9,840
Trial Courts	134,461,733	0.89%	23,699	437	1.34%	3,304	-	27,003
War Memorial	36,566,849	0.24%	6,445	69	0%	519	-	6,964
<b>Subtotal</b>	<b>15,149,484,026</b>	<b>100.00%</b>	<b>2,670,056</b>	<b>32,688</b>	<b>100.00%</b>	<b>246,997</b>	<b>-</b>	<b>2,917,053</b>
Net out amounts allocated to Board of Supervisors and General City not charged to Departments								(109,055) not allocated out
<b>Total allocated to Departments</b>								<b>2,807,998</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
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FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

**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 Financial Report (ACFR), 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 2022-23 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 FY22-23 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 2022-23 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.

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**A. DEPARTMENT COSTS**

	Amount	General Admin	Bdgt/Acctg/Systm Operations	Payroll & Personnel Services	Audits / Nonallocable	General Govt/ Nonallocable
<i>Salaries and Benefits %</i>	100.00%	9.97%	60.35%	4.78%	19.81%	5.08%
Salaries and Benefits	57,505,490	5,734,684	34,706,494	2,748,813	11,393,668	2,921,831
Controller Other Departmental Expenditures	17,448,917	1,740,078	10,531,007	834,074	3,457,186	886,573
<b>Controller/General City Employee Support Costs</b>						
Unemployment Mgmt	65,000	0	0	65,000	0	0
Fingerprinting New Employees	0	0	0	0	0	0
Local 21 Life Insurance	0	0	0	0	0	0
MEA Flexible Benefits Administration	0	0	0	0	0	0
<b>Subtotal General City Employee Support:</b>	<b>65,000</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	<b>0</b>
<b>Total Controller/General City Expenditures</b>	<b>75,019,407</b>	<b>7,474,762</b>	<b>45,237,501</b>	<b>3,647,887</b>	<b>14,850,854</b>	<b>3,808,403</b>
<b>Adjustments</b>						
Membership Fees	(3,816)	(3,816)	0	0	0	0
Revenues	(1,774,621)	0	(511,697)	(85,561)	0	(1,177,363)
<b>Subtotal Adjustments</b>	<b>(1,778,437)</b>	<b>(3,816)</b>	<b>(511,697)</b>	<b>(85,561)</b>	<b>0</b>	<b>(1,177,363)</b>
<b>Net Costs</b>	<b>73,240,970</b>	<b>7,470,946</b>	<b>44,725,804</b>	<b>3,562,326</b>	<b>14,850,854</b>	<b>2,631,040</b>
General Admin Distribution by salary %	0	(7,470,946)	5,008,427	396,676	1,644,198	421,644
<b>Adjusted Costs</b>	<b>73,240,970</b>	<b>0</b>	<b>49,734,232</b>	<b>3,959,002</b>	<b>16,495,052</b>	<b>3,052,684</b>

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

Department	Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll & Personnel Services	Audits	General Govt/ Nonallocable
1 Building Depreciation	836,400	560,712	44,409	184,074	47,205
2 Equipment Depreciation	-	0	0	0	0
3 Board of Supervisors	16,676	11,179	885	3,670	941
5 Health Service System	1,101,465	738,408	58,483	242,409	62,164
6 Administrative Services	155,292	104,106	8,245	34,177	8,764
7 City Attorney	383,854	257,331	20,381	84,478	21,664
8 Civil Service Commission	7,227	4,845	384	1,590	408
9 Human Resources	163,498	109,607	8,681	35,983	9,227
10 Mayor's Budget Office	7,648	5,127	406	1,683	432
11 Admin Services - Risk Ma	(86)	(57)	(5)	(19)	(5)
12 Human Resources - Work	(0)	(0)	(0)	(0)	(0)
<b>Total Incoming</b>	<b>2,671,973</b>	<b>1,791,257</b>	<b>141,871</b>	<b>588,045</b>	<b>150,800</b>
<b>C. TOTAL ALLOCATED</b>	<b>75,912,943</b>	<b>51,525,489</b>	<b>4,100,872</b>	<b>17,083,097</b>	<b>3,203,485</b>

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**D. DEPARTMENTAL ALLOCATIONS**

<b>Total Allocated</b>	<b>\$51,525,489</b>
<b>Costs Identified To Departments</b>	<u><b>5,093,180</b></u>
	<b>46,432,308</b>

	FY 2022-23 Department Budget	FY 2022-23 Budget %	Admin & Accounting Allocation	Midyear IDS Budget Adjustment	Direct Billed	FY 2022-23 FTE	FTE %	Payroll Allocation	Direct Billed	Total Dept Allocation
Academy of Sciences	7,422,345	0.05%	22,356		-	9	0.03%	1,105	-	23,461
Administrative Services	607,884,256	3.94%	1,830,901		(651,027)	973	2.98%	122,075	-	1,301,948
Adult Probation	58,036,486	0.38%	174,801		(480)	129	0.39%	16,181	-	190,502
Airport	1,119,918,379	7.26%	3,373,108	1,151,625	(4,944,325)	1,462	4.47%	183,432	(120,743)	(356,903)
Arts Commission	40,920,366	0.27%	123,249		(18,027)	39	0.12%	4,874	-	110,096
Asian Art Museum	11,192,903	0.07%	33,712		-	52	0.16%	6,585	-	40,297
Assessor-Recorder	35,158,380	0.23%	105,894		-	172	0.53%	21,630	-	127,524
Board of Supervisors	22,114,476	0.14%	66,607		-	93	0.28%	11,685	-	78,292
Building Inspection	92,844,927	0.60%	279,642		(251,316)	292	0.89%	36,673	-	64,999
Child Support Services	13,582,056	0.09%	40,908		(42,073)	61	0.19%	7,682	-	6,517
Children, Youth & Families	341,176,907	2.21%	1,027,599		(340,842)	34	0.10%	4,276	-	691,032
Children, Youth & Families	333,011,845	2.16%	1,003,006		(95,648)	57	0.17%	7,128	-	914,487
City Attorney	103,414,220	0.67%	311,476	250,000	(499,686)	323	0.99%	40,576	-	102,366
City Planning	63,919,444	0.41%	192,520		-	215	0.66%	26,925	-	219,446
Civil Service Commission	1,447,365	0.01%	4,359		-	5	0.02%	628	-	4,988
Controller	81,700,886	0.53%	246,077		-	301	0.92%	37,788	-	283,864
Department of Police Accr	9,776,177	0.06%	29,445	55,654	(55,654)	45	0.14%	5,604	-	35,049
District Attorney	83,984,240	0.54%	252,954		-	310	0.95%	38,853	-	291,807
Economic & Workforce De	163,939,270	1.06%	493,773		(5,000)	136	0.42%	17,056	-	505,828
Elections	23,306,278	0.15%	70,197		-	75	0.23%	9,449	-	79,646
Emergency Communicatic	136,230,652	0.88%	410,316		(65,835)	275	0.84%	34,476	-	378,957
Environment	31,503,356	0.20%	94,886		-	82	0.25%	10,260	-	105,146
Ethics	7,586,853	0.05%	22,851		(15,458)	26	0.08%	3,309	-	10,702
Fine Arts Museums	21,173,515	0.14%	63,773		-	119	0.36%	14,886	-	78,659
Fire Department	498,585,516	3.23%	1,501,701		(122,949)	1,825	5.58%	228,957	-	1,607,710
General City Responsibilit	592,655,160	3.84%	1,785,032	2,485,769	(8,347,697)	-	0.00%	-	-	(4,076,896)
Health Service System	13,550,734	0.09%	40,814	160,934	(201,569)	46	0.14%	5,770	-	5,949
Homelessness and Suppc	672,019,804	4.36%	2,024,072		-	206	0.63%	25,818	-	2,049,890
Human Resources	142,684,526	0.93%	429,755		(25,521)	240	0.73%	30,086	-	434,319
Human Rights Commissio	15,120,673	0.10%	45,542		(2,832)	41	0.12%	5,090	-	47,800
Human Services	1,105,772,794	7.17%	3,330,503		(3,380,369)	2,213	6.77%	277,571	-	227,704
Juvenile Probation	52,535,026	0.34%	158,231		(1,444)	157	0.48%	19,742	-	176,530
Law Library	2,131,664	0.01%	6,420		-	2	0.01%	260	-	6,680
Mayor	217,800,882	1.41%	656,000		-	157	0.48%	19,662	-	675,661
MTA - MUNI	1,145,266,098	7.43%	3,449,454		(4,650,830)	4,566	13.97%	572,802	-	(628,574)
MTA - Parking & Traffic	237,959,467	1.54%	716,716		-	693	2.12%	86,879	-	803,594
MTA - Taxicab Commissio	7,535,999	0.05%	22,698		-	17	0.05%	2,119	-	24,816
Permit Appeals	1,195,116	0.01%	3,600		(4,248)	4	0.01%	527	-	(121)
Police Department	713,980,684	4.63%	2,150,455		-	2,568	7.86%	322,185	-	2,472,640
Port Commission	189,297,052	1.23%	570,148		(440,401)	232	0.71%	29,097	-	158,845
Public Defender	50,185,337	0.33%	151,154		-	214	0.66%	26,863	-	178,018
Public Health - Admin	210,809,622	1.37%	634,942		(2,940,146)	606	1.86%	76,073	-	(2,229,131)
Public Health - Behavioral	597,626,124	3.88%	1,800,004		(307,884)	717	2.19%	89,955	-	1,582,075
Public Health - Health at H	9,494,128	0.06%	28,596		-	41	0.13%	5,152	-	33,748
Public Health - Health Net	320,541,701	2.08%	965,447		-	472	1.44%	59,188	-	1,024,635

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Public Health - Jail Health	40,755,399	0.26%	122,752	-	121	0.37%	15,199	-	137,951	
Public Health - Laguna Hc	329,316,752	2.14%	991,877	(1,108,320)	1,260	3.86%	158,117	-	41,674	
Public Health - Primary Cc	120,782,475	0.78%	363,788	-	513	1.57%	64,335	-	428,122	
Public Health - Public Hea	211,427,582	1.37%	636,804	-	468	1.43%	58,710	-	695,513	
Public Health - SF Genera	1,152,531,025	7.48%	3,471,335	(3,676,681)	2,734	8.36%	342,964	-	137,618	
Public Library	185,699,873	1.20%	559,314	(313,981)	721	2.20%	90,396	-	335,728	
Public Works - Admin	18,058,209	0.12%	54,390	280,903	148	0.45%	18,575	-	(1,761,165)	
Public Works - Architectur	30,269,568	0.20%	91,170	-	188	0.57%	23,572	-	114,741	
Public Works - Building R	9,027,882	0.06%	27,191	-	105	0.32%	13,176	-	40,367	
Public Works - Engineerin	146,356,761	0.95%	440,815	-	257	0.79%	32,226	-	473,042	
Public Works - Street Env	29,782,559	0.19%	89,703	-	343	1.05%	42,995	-	132,698	
Public Works - Street Sew	5,291,254	0.03%	15,937	-	52	0.16%	6,466	-	22,403	
Public Works - Street Use	30,743,108	0.20%	92,596	-	91	0.28%	11,366	-	103,961	
Public Works - Urban For	11,521,271	0.07%	34,701	-	117	0.36%	14,634	-	49,335	
Public Works - Commissic	431,433	0.00%	1,299	-	1	0.00%	166	-	1,465	
PUC-Clean Power SF	280,672,293	1.82%	845,363	-	31	0.09%	3,836	-	849,200	
PUC-Hetch Hetchy	245,676,379	1.59%	739,958	-	342	1.05%	42,913	-	782,872	
PUC	696,138	0.00%	2,097	538,019	683	2.09%	85,635	-	(4,739,235)	
PUC-Wastewater	323,453,726	2.10%	974,218	-	420	1.29%	52,744	-	1,026,961	
PUC-Water	617,665,049	4.01%	1,860,360	-	699	2.14%	87,699	-	1,948,059	
Recreation & Park	241,306,994	1.57%	726,798	(663,076)	1,056	3.23%	132,476	-	196,198	
Rent Arbitration Board	16,294,283	0.11%	49,077	-	40	0.12%	5,000	-	54,077	
Retirement Commission	42,768,748	0.28%	128,816	21,189	110	0.34%	13,810	-	(80,963)	
SF Redevelopment Agenc	266,681,335	1.73%	803,224	-	-	0.00%	-	-	803,224	
SF Unified School District	-	0.00%	-	-	-	0.00%	-	-	-	
Sanitation & Streets	162,016,308	1.05%	487,981	-	0	0.00%	8	-	487,989	
Sheriff	299,186,306	1.94%	901,126	-	917	2.81%	115,077	-	1,016,203	
Sheriff's Department Over	2,511,812	0.02%	7,565	49,088	1	0.00%	135	-	22,804	
Status of Women	14,904,165	0.10%	44,890	100,000	12	0.04%	1,568	-	71,676	
Technology	153,419,700	1.00%	462,088	(359,895)	267	0.82%	33,457	-	135,650	
Treasurer/Tax Collector	47,894,703	0.31%	144,255	-	185	0.57%	23,216	-	167,471	
Trial Courts	134,461,733	0.87%	404,988	-	437	1.34%	54,857	-	459,845	
War Memorial	36,566,849	0.24%	110,137	(4,682)	69	0.21%	8,616	-	114,070	
<b>Subtotal</b>	<b>15,416,165,361</b>	<b>100.00%</b>	<b>46,432,308</b>	<b>5,093,180</b>	<b>(41,371,460)</b>	<b>32,688</b>	<b>100.00%</b>	<b>4,100,872</b>	<b>(120,743)</b>	<b>14,134,158</b>
Net out amount not allocated out										3,793,031
<b>Total allocated to Departments</b>										<b>17,927,189</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

**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, 2023. 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	4,720,050	272,989	417,640	5,410,680
Mandatory Fringe Benefits	2,254,487	107,532	155,176	2,517,196
Non-Personnel Services	1,537,190	742,266	13,887	2,293,343
Materials & Supplies	33,210	-	1,740	34,950
Services Of Other Depts	1,915,238	-	8,226	1,923,464
<b>Total Expenditures Per Cost Center:</b>	<b>10,460,176</b>	<b>1,122,787</b>	<b>596,670</b>	<b>12,179,633</b>
<b>Total Expenditures Per Financial System</b>	<b>10,460,176</b>	<b>1,122,787</b>	<b>596,670</b>	<b>12,179,633</b>

<u>Adjustments</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Membership Expenditures
Membership Fees	3,590	0	-	3,590
<b>Total Expenditures To Allocate</b>	<b>10,456,586</b>	<b>1,122,787</b>	<b>596,670</b>	<b>12,176,043</b>

<u>Health Service System (HSS) Administration - Revenue</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Administrative Expenditures
Other Revenues	-	-	-	-
Expenditure Recovery	10,456,586	1,374,190	730,269	12,561,045
<b>Total Revenue Per Cost Center:</b>	<b>10,456,586</b>	<b>1,374,190</b>	<b>730,269</b>	<b>12,561,045</b>

Total Other Revenues Per Financial System	-
Total Expenditure Recovery Per Financial System	12,561,045
<b>Total Revenue Per Financial System</b>	<b>12,561,045</b>

<u>Department Costs to Allocate</u>	
Administrative Expenses	10,456,586
Retiree Health Premiums Per Financial System	257,627,416
<b>Department Cost Subtotal</b>	<b>268,084,002</b>

**Subtotal to be allocated before incoming costs 268,084,002**

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

Department	Health Service System First Incoming
1 Building Depreciation	-
2 Equipment Depreciation	-
3 Board of Supervisors	2,736
4 Controller	5,949
6 Administrative Services	196,947
7 City Attorney	(12,207)
8 Civil Service Commission	1,103
9 Human Resources	24,966
10 Mayor's Budget Office	1,268
11 Admin Services - Risk Management	(18)
12 Human Resources - Workers' Comp	(0)
<b>Total Incoming</b>	<b>220,745</b>

<b>C. TOTAL ALLOCATED</b>	<b>268,304,746</b>
Administrative Expenses & Incoming Costs	10,677,330
Retiree Health Premiums	257,627,416
<b>Total Allocated</b>	<b>268,304,746</b>

**D. DEPARTMENTAL ALLOCATIONS**

**Administrative Expense & Incoming Cost Allocation**

Allocated Costs	Administrative Expenses	Total Incoming	Initial Allocation
	10,456,586	220,745	10,677,330
	Community College District Costs		325,448
	Unified School District Costs		1,857,658
	<b>City Costs to Allocate:</b>		<b>8,494,225</b>

**Retiree Health Premium Allocation**

Allocated Costs	Retiree Health Premiums Per	Initial Allocation
	257,627,416	257,627,416
	Community College District Costs	10,531,334
	Unified School District Costs	31,888,636
	<b>City Costs to Allocate:</b>	<b>215,207,446</b>

	Total Department Allocation
<b>Total Costs:</b>	<b>268,304,746</b>
Community College District Costs	10,856,781
Unified School District Costs	33,746,294
<b>City Costs to Allocate:</b>	<b>223,701,671</b>

	FY 2022-23 HSS Actives & Retirees	Allocation Percent	Initial Allocation	Specifically Identified Administrative Costs	Total Allocation	Direct Billed	Department Allocation of Administrative Expenses	FY 2022-23 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
Academy of Sciences	20	0.04%	3,004	-	3,004	-	3,004	9	0.02%	60,088	-	60,088	-	60,088	63,092
ADM-Central Shops	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
Administrative Services	1,422	2.51%	213,583	-	213,583	-	213,583	934	2.33%	6,235,777	-	6,235,777	(2,734,995)	3,500,782	3,714,366
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	231	0.41%	34,696	-	34,696	-	34,696	127	0.32%	847,905	-	847,905	-	847,905	882,602
Airport	2,538	4.49%	381,206	(339,109)	42,097	-	42,097	1,461	3.64%	9,754,251	-	9,754,251	(10,310,962)	(556,711)	(514,615)
Animal Care	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-
Arts Commission	73	0.13%	10,965	-	10,965	-	10,965	48	0.12%	320,468	-	320,468	(120,729)	199,739	210,704
Asian Art Museum	80	0.14%	12,016	-	12,016	-	12,016	50	0.12%	333,821	-	333,821	(32,677)	301,144	313,160
Assessor-Recorder	283	0.50%	42,506	-	42,506	-	42,506	162	0.40%	1,081,580	-	1,081,580	(64,643)	1,016,937	1,059,443
Board of Supervisors	128	0.23%	19,226	-	19,226	-	19,226	88	0.22%	587,525	-	587,525	-	587,525	606,751
Building Inspection	499	0.88%	74,949	(74,968)	-	(18)	-	286	0.71%	1,909,456	-	1,909,456	(2,006,129)	(96,673)	(96,691)
Child Support Services	140	0.25%	21,028	-	21,028	(16,047)	4,981	60	0.15%	400,585	800,866	1,201,451	(1,262,485)	(61,034)	(56,052)
Children & Families Commission - CFC	5	0.01%	751	-	751	-	751	-	0.00%	-	-	-	-	-	751
Children, Youth & Families Commission	37	0.07%	5,557	-	5,557	-	5,557	37	0.09%	247,028	-	247,028	(179,494)	67,534	73,091
Children, Youth & Families	64	0.11%	9,613	-	9,613	-	9,613	56	0.14%	373,880	-	373,880	(369,001)	4,878	14,491
City Attorney	567	1.00%	85,163	-	85,163	(70,205)	14,958	301	0.75%	2,009,603	-	2,009,603	(1,878,470)	131,133	146,091

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City Planning	280	0.50%	42,056	-	42,056	(56,164)	(14,108)	195	0.49%	1,301,902	-	1,301,902	(1,502,778)	(200,876)	(214,984)
Civil Service Commission	17	0.03%	2,553	-	2,553	-	2,553	7	0.02%	46,735	-	46,735	-	46,735	49,288
Clean Power SF	51	0.09%	7,684	-	7,684	(7,150)	534	29	0.07%	191,991	-	191,991	(191,321)	670	1,203
Controller	465	0.82%	69,843	-	69,843	-	69,843	293	0.73%	1,956,191	-	1,956,191	(924,569)	1,031,622	1,101,465
Convention Facilities	-	0.00%	0	-	0	-	-	-	0.00%	-	-	-	-	-	-
District Attorney	481	0.85%	72,246	-	72,246	-	72,246	281	0.70%	1,876,074	-	1,876,074	-	1,876,074	1,948,320
Police Accountability	56	0.10%	8,411	-	8,411	-	8,411	38	0.09%	253,704	-	253,704	-	253,704	262,115
Economic & Workforce Development	161	0.28%	24,182	-	24,182	-	24,182	145	0.36%	968,081	-	968,081	-	968,081	992,263
Elections	62	0.11%	9,312	-	9,312	-	9,312	43	0.11%	287,086	-	287,086	-	287,086	296,398
Emergency Communications	385	0.68%	57,827	-	57,827	-	57,827	256	0.64%	1,709,164	-	1,709,164	-	1,709,164	1,766,991
Environment	105	0.19%	15,771	(21,061)	15,771	(5,290)	81	0.20%	540,790	-	540,790	(563,490)	(22,700)	(27,990)	
Ethics	29	0.05%	4,356	-	4,356	-	4,356	22	0.05%	146,881	-	146,881	-	146,881	151,237
Fine Arts Museums	183	0.32%	27,486	-	27,486	-	27,486	114	0.28%	761,112	-	761,112	(86,770)	674,342	701,829
Fire Department	3,755	6.64%	563,999	-	563,999	(61,636)	502,363	1,730	4.32%	11,550,208	-	11,550,208	(1,131,856)	10,418,352	10,920,715
General City Responsibility	-	0.00%	0	-	0	(3,270,525)	(3,270,525)	-	0.00%	-	-	-	(74,572,088)	(74,572,088)	(77,842,612)
Health Service System	71	0.13%	10,664	-	10,664	-	10,664	42	0.10%	280,410	-	280,410	(382,390)	(101,981)	(91,316)
Homelessness and Supportive Housing	215	0.38%	32,293	-	32,293	-	32,293	204	0.51%	1,361,990	-	1,361,990	-	1,361,990	1,394,283
Public Health - Health at Home	69	0.12%	10,404	(6,540)	10,404	3,864	41	0.10%	273,003	-	273,003	(175,002)	98,000	101,864	
Public Health - Jail Health	204	0.36%	30,690	(19,293)	30,690	11,397	121	0.30%	805,315	-	805,315	(516,229)	289,086	300,483	
Public Health - Laguna Honda Hospital	2,126	3.76%	319,279	(200,710)	319,279	118,569	1,255	3.13%	8,377,832	-	8,377,832	(5,370,419)	3,007,413	3,125,962	
Public Health - Behavioral Health	1,209	2.14%	181,642	(114,187)	181,642	67,456	714	1.78%	4,766,276	-	4,766,276	(3,055,313)	1,710,963	1,778,419	
Public Health - Primary Care	865	1.53%	129,908	(81,665)	129,908	48,243	511	1.27%	3,408,777	-	3,408,777	(2,185,119)	1,223,658	1,271,901	
Public Health - Public Health Admin	886	1.57%	133,143	(83,699)	133,143	49,445	523	1.31%	3,493,664	-	3,493,664	(2,239,534)	1,254,130	1,303,575	
Public Health - Public Health Division	789	1.40%	118,550	(74,524)	118,550	44,025	466	1.16%	3,110,731	-	3,110,731	(1,994,064)	1,116,667	1,160,693	
Public Health - SF General Hospital	4,611	8.15%	692,530	(435,349)	692,530	257,182	2,722	6.79%	18,171,909	-	18,171,909	(11,648,691)	6,523,218	6,780,400	
Public Health - Health Network	932	1.65%	139,984	(87,999)	139,984	51,985	550	1.37%	3,673,150	-	3,673,150	(2,354,590)	1,318,561	1,370,546	
<b>Total for Public Health</b>	<b>11,692</b>	<b>21%</b>	<b>1,756,131</b>	<b>-</b>	<b>1,756,131</b>	<b>(1,103,965)</b>	<b>652,166</b>	<b>6,902</b>	<b>17.22%</b>	<b>46,080,657</b>	<b>-</b>	<b>46,080,657</b>	<b>(29,538,961)</b>	<b>16,541,696</b>	<b>17,193,862</b>
Human Resources	342	0.60%	51,368	-	51,368	-	51,368	207	0.52%	1,382,019	-	1,382,019	(324,474)	1,057,545	1,108,913
Human Rights Commission	60	0.11%	9,012	-	9,012	-	9,012	42	0.10%	280,410	-	280,410	-	280,410	289,422
Human Services	3,659	6.47%	549,579	(559,880)	549,579	(10,301)	2,195	5.48%	14,654,744	-	14,654,744	(14,654,350)	(238,606)	(248,907)	
Juvenile Probation	375	0.66%	56,325	-	56,325	-	56,325	150	0.37%	1,001,463	-	1,001,463	-	1,001,463	1,057,788
Law Library	4	0.01%	601	-	601	-	601	2	0.00%	13,353	-	13,353	-	13,353	13,954
Mayor	223	0.39%	33,494	-	33,494	-	33,494	153	0.38%	1,021,492	-	1,021,492	-	1,021,492	1,054,987
Medical Examiner	-	0.00%	0	-	0	-	0	-	0.00%	-	-	-	-	-	-
MTA - MUNI	9,387	16.60%	1,409,894	(1,344,856)	1,409,894	65,038	5,480	13.67%	36,585,871	-	36,585,871	(35,983,863)	602,008	667,046	
MTA - Parking & Traffic	42	0.07%	6,293	(6,003)	6,293	290	24	0.06%	163,308	-	163,308	(160,621)	2,687	2,977	
MTA - Taxicab Commission	30	0.05%	4,548	(4,338)	4,548	210	18	0.04%	118,017	-	118,017	(116,075)	1,942	2,152	
<b>Total for MTA</b>	<b>9,459</b>	<b>17%</b>	<b>1,420,736</b>	<b>-</b>	<b>1,420,736</b>	<b>(1,355,197)</b>	<b>65,539</b>	<b>5,522</b>	<b>13.78%</b>	<b>36,867,196</b>	<b>-</b>	<b>36,867,196</b>	<b>(36,260,559)</b>	<b>606,637</b>	<b>672,176</b>
Permit Appeals	12	0.02%	1,802	-	1,802	(2,507)	(705)	8	0.02%	53,411	-	53,411	(67,053)	(13,642)	(14,347)
Police Department	5,127	9.07%	770,072	-	770,072	(100,894)	669,178	2,444	6.10%	16,317,173	-	16,317,173	(2,392,500)	13,924,672	14,593,850
Port Commission	433	0.77%	65,036	-	65,036	(56,164)	8,873	224	0.56%	1,495,518	-	1,495,518	(1,502,643)	(7,125)	1,748
Public Defender	295	0.52%	44,309	-	44,309	-	44,309	211	0.53%	1,408,725	-	1,408,725	-	1,408,725	1,453,034
Public Library	1,281	2.27%	192,405	-	192,405	-	192,405	855	2.13%	5,708,340	-	5,708,340	(5,655,335)	53,005	245,410
Public Works - Admin	248	0.44%	37,223	(37,020)	37,223	203	142	0.35%	950,032	-	950,032	(990,501)	(40,469)	(40,266)	
Public Works - Architecture	314	0.56%	47,235	(46,977)	47,235	258	181	0.45%	1,205,560	-	1,205,560	(1,256,914)	(51,354)	(51,096)	
Public Works - Building Repair	176	0.31%	26,402	(26,258)	26,402	144	101	0.25%	673,861	-	673,861	(702,566)	(28,705)	(28,561)	
Public Works - Construction	-	0.00%	0	-	0	-	-	-	0.00%	-	-	-	-	-	
Public Works - Engineering	430	0.76%	64,578	(64,225)	64,578	353	247	0.62%	1,648,197	-	1,648,197	(1,718,407)	(70,210)	(69,857)	
Public Works - Street Use & Map	152	0.27%	22,775	(22,651)	22,775	124	87	0.22%	581,285	-	581,285	(606,046)	(24,761)	(24,637)	
Public Works - Street Environment	574	1.01%	86,158	(85,687)	86,158	471	329	0.82%	2,198,976	-	2,198,976	(2,292,648)	(93,671)	(93,201)	
Public Works - Street Sewer	86	0.15%	12,957	(12,886)	12,957	71	50	0.12%	330,693	-	330,693	(344,780)	(14,087)	(14,016)	
Public Works - Urban Forest	195	0.35%	29,324	(29,164)	29,324	160	112	0.28%	748,433	-	748,433	(780,315)	(31,882)	(31,721)	
Public Works - Commission	2	0.00%	333	(331)	333	2	1	0.00%	8,488	-	8,488	(8,850)	(362)	(360)	
<b>Total for Public Works</b>	<b>2,177</b>	<b>4%</b>	<b>326,984</b>	<b>-</b>	<b>326,984</b>	<b>(325,197)</b>	<b>1,787</b>	<b>1,250</b>	<b>3.12%</b>	<b>8,345,526</b>	<b>-</b>	<b>8,345,526</b>	<b>(8,701,027)</b>	<b>(355,501)</b>	<b>(353,714)</b>
PUC-Public Utilities Bureaus	1,142	2.02%	171,512	-	171,512	(159,602)	11,910	642	1.60%	4,285,489	-	4,285,489	(4,270,535)	14,954	26,864
PUC-Wastewater	703	1.24%	105,636	-	105,636	(98,301)	7,335	395	0.99%	2,639,486	-	2,639,486	(2,630,275)	9,210	16,546
PUC-Hetch Hetchy	572	1.01%	85,948	-	85,948	(79,980)	5,968	322	0.80%	2,147,542	-	2,147,542	(2,140,048)	7,494	13,462
PUC-Water	1,169	2.07%	175,645	-	175,645	(163,449)	12,197	657	1.64%	4,388,773	-	4,388,773	(4,373,458)	15,314	27,511
<b>Total for PUC</b>	<b>3,587</b>	<b>6%</b>	<b>538,742</b>	<b>-</b>	<b>538,742</b>	<b>(501,331)</b>	<b>37,410</b>	<b>2,016</b>	<b>5.03%</b>	<b>13,461,289</b>	<b>-</b>	<b>13,461,289</b>	<b>(13,414,317)</b>	<b>46,972</b>	<b>84,382</b>
Recreation & Park	1,763	3.12%	264,801	-	264,801	(214,124)	50,678	882	2.20%	5,888,603	-	5,888,603	(1,847,933)	4,040,670	4,091,348
Rent Arbitration Board	68	0.12%	10,214	-	10,214	(10,782)	(568)	48	0.12%	320,468	-	320,468	(288,460)	32,008	31,440
Retirement Commission	181	0.32%	27,186	-	27,186	(25,324)	1,862	102	0.25%	680,995	-	680,995	-	680,995	682,857
SF Community College District	2,381	0.00%	0	325,448	325,448	(325,448)	-	1,014	2.53%	-	10,531,334	10,531,334	(10,531,334)	-	-
SF Redevelopment Agency	-	0.00%	0	-	0	-	-	-	0.00%	-	-	-	-	-	-
SF Unified School District	11,844	0.00%	0	1,857,658	1,857,658	(1,857,658)	-	6,957	17.36%	-	31,888,636	31,888,636	(31,888,636)	-	-
Sheriff	1,599	2.83%	240,169	-	240,169	(26,283)	213,886	906	2.26%	6,048,837	-	6,048,837	-	6,048,837	6,262,723
Sheriff's Department Oversight	1	0.00%	150	-	150	-	150	1	0.00%	6,676	-	6,676	-	6,676	6,827
Status of Women	20	0.04%	3,004	-	3,004	-	3,004	16	0.04%	106,823	-	106,823	-	106,823	109,827
Technology	454	0.80%	68,191	-	68,191	(58,921)	9,269	251	0.63%	1,675,782	-	1,675,782	(1,576,564)	99,218	108,487
Treasurer/Tax Collector	347	0.61%	52,119	-	52,119	-	52,119	1							



**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

**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>100.0%</i>	<i>.01%</i>
Salaries + Benefits	14,860,545	14,859,155	1,390
<b>Supply and Services Costs</b>			
Membership Fees	290,752	0	290,752
Other net expenditures	2,469,739	2,469,739	0
<b>Total Department Costs Per Financial System</b>	<b>17,621,036</b>	<b>17,328,894</b>	<b>292,142</b>
	<b>Amount</b>	<b>Division Magement</b>	<b>Internal Recoveries from Other Divisions</b>
Adjustment for Revenue	(2,112)	(2,112)	0
Work orders recoveries to ADM administration	(7,383,306)	(4,665,264)	(2,718,043)
<b>Total Department Revenue Per Financial System</b>	<b>(7,385,418)</b>	<b>(4,667,376)</b>	<b>(2,718,043)</b>
<b>Total Department Costs to Allocate Net of Revenue</b>	<b>10,235,618</b>	<b>12,661,518</b>	<b>(2,425,900)</b>

**B. INCOMING COSTS**

Department	Administrative Services		
	Incoming	Division Mgmt	General Govt
1 Building Depreciation	999,905	999,811	0
2 Equipment Depreciation	192,864	192,846	0
3 Board of Supervisors	114,491	114,480	0
4 Controller	1,301,948	1,301,826	0
5 Health Service System	3,714,366	3,714,018	0
7 City Attorney	437,482	437,441	0
8 Civil Service Commission	23,346	23,344	0
9 Human Resources	528,190	528,140	0
10 Mayor's Budget Office	56,902	56,896	0
11 Admin Services - Risk Management	(1,895)	(1,895)	0
12 Human Resources - Workers' Comp	436,222	436,181	0
<b>Total</b>	<b>7,803,819</b>	<b>7,803,089</b>	<b>0</b>
<b>Total Base and Incoming Costs:</b>		<b>20,464,607</b>	<b>(2,425,900)</b>

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DIVISION MANAGEMENT Allocations

	FY 2022-23 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	9,832,922	3.69%	754,142	0	754,142	n/a
ADM-Central Shops	36,497,471	13.68%	2,799,197	0	2,799,197	n/a
ADM-Purchasing	6,611,335	2.48%	507,061	0	n/a	\$7,118,396
ADM-Labor Standards	5,560,866	2.08%	426,494	0	n/a	\$5,987,360
ADM-Real Estate	112,522,107	42.17%	8,629,957	(1,666,456)	6,963,501	n/a
Convention Facilities	12,358,821	4.63%	947,868	0	947,868	n/a
Medical Examiner	12,478,990	4.68%	957,084	0	957,084	n/a
ADM-All Other Divisions	70,966,260	26.60%	5,442,804	(1,051,587)	4,391,217	n/a
<b>Total</b>	<b>266,828,773</b>	<b>100.00%</b>	<b>20,464,607</b>	<b>(2,718,043)</b>	<b>16,813,010</b>	<b>13,105,756</b>

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	-	2,309	0	0	2,309	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	2,799,197	0	2,799,197	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	6,963,501	0	6,963,501	
Administrative Services	853,059	189,086	4,391,217	(42,126)	5,391,236	Not allocated out
Adult Probation	19,371	18,053	0	(125)	37,299	
Airport	106,901	348,357	0	(127,430)	327,829	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	754,142	0	754,142	
Arts Commission	31,568	12,729	0	(1,488)	42,809	
Asian Art Museum	-	3,482	0	0	3,482	
Assessor-Recorder	30,133	10,936	0	(68,576)	(27,506)	
Board of Supervisors	29,416	6,879	0	(4,547)	31,747	
Building Inspection	40,178	28,880	0	(3,905)	65,153	
Child Support Services	13,632	4,225	0	(407)	17,449	
Children & Families Commission	-	0	0	0	0	
Children, Youth & Families	50,222	103,585	0	(2,349)	151,458	
Children, Youth & Families Commission	5,740	106,125	0	(3,437)	108,427	
City Attorney	27,263	32,168	0	(9,680)	49,751	
City Planning	36,590	19,882	0	(18,818)	37,654	
Civil Service Commission	-	450	0	(3)	447	
PUC-Clean Power SF	7,892	87,305	0	0	95,197	
Controller	154,254	25,414	0	(24,375)	155,292	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	947,868	0	947,868	
District Attorney	53,809	3,041	0	(6,749)	50,102	
Economic & Workforce Development	10,762	26,124	0	(1,633)	35,253	
Elections	-	50,994	0	(2,856)	48,138	
Emergency Communications	116,946	7,250	0	(6,857)	117,338	
Environment	22,959	42,375	0	(1,484)	63,850	
Ethics	-	9,799	0	(1,665)	8,134	
Fine Arts Museums	-	2,360	0	0	2,360	
Fire Department	33,721	6,586	0	(11,949)	28,357	
Health Service System	12,914	184,349	0	(316)	196,947	
Public Health - Public Health Admin	151,384	37,570	0	(9,807)	179,147	
Public Health - Public Health Division	6,457	65,766	0	(898)	71,325	
Public Health - Health Network	29,416	2,953	0	(4,371)	27,998	
Public Health - Health at Home	-	185,895	0	(10)	185,885	
Public Health - Jail Health	1,435	99,706	0	0	101,141	
Public Health - Laguna Honda Hospital	4,305	12,677	0	(3,540)	13,442	
Public Health - Behavioral Health	108,336	65,573	0	(7,108)	166,802	
Public Health - Primary Care	-	102,436	0	0	102,436	
Public Health - SF General Hospital	33,721	358,501	0	(3,433)	388,789	
Homelessness and Supportive Housing	28,698	4,215	0	(2,879)	30,034	
Human Resources	27,263	209,035	0	(12,581)	223,718	
Human Rights Commission	-	44,383	0	0	44,383	
Human Services	81,073	4,703	0	(163,800)	(78,024)	
Juvenile Probation	35,156	343,957	0	(1,363)	377,749	
Law Library	-	16,341	0	0	16,341	
Mayor	7,892	663	0	(8,941)	(386)	
Medical Examiner	-	0	957,084	0	957,084	
MTA - MUNI	8,610	67,748	0	0	76,358	
MTA - Parking & Traffic (Street Mgmt)	2,152	356,241	0	0	358,394	
MTA - Taxicab Commission	-	74,019	0	0	74,019	
Permit Appeals	-	2,344	0	(56)	2,288	
Police Accountability	2,870	372	0	(120)	3,122	
Police Department	170,038	222,088	0	(37,741)	354,384	
Port Commission	54,527	58,882	0	(9,712)	103,696	
Public Defender	17,219	15,610	0	(2,808)	30,022	
Public Library	68,876	57,763	0	(87,742)	38,897	
Public Works - Admin	81,073	5,617	0	(30,672)	56,018	
Public Works - Architecture	20,089	9,416	0	(3,221)	26,284	
Public Works - Building Repair	1,435	2,808	0	(4,857)	(614)	
Public Works - Construction	-	0	0	0	0	
Public Works - Engineering	31,568	45,525	0	(7,111)	69,982	
Public Works - Street Sewer	-	1,646	0	0	1,646	
Public Works - Street Environment	-	9,264	0	(1,025)	8,239	

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Public Works - Street Use & Map	3,587	9,563	0	(7,378)	5,772
Public Works - Urban Forest	-	3,584	0	0	3,584
Public Works - Commission	-	134	0	(109,616)	(109,482)
PUC-Public Utilities Bureaus	231,022	217	0	0	231,238
PUC-Wastewater	19,371	100,612	0	(10,917)	109,067
PUC-Hetch Hetchy	27,263	76,419	0	(36,474)	67,209
PUC-Water	44,482	192,128	0	(59,707)	176,904
Recreation & Park	23,676	75,060	0	(13,881)	84,855
Rent Arbitration Board	-	5,068	0	(1,388)	3,680
Retirement Commission	18,654	13,303	0	(437)	31,520
Sanitation & Streets	-	50,396	0	0	50,396
SF Community College District	-	0	0	0	0
SF Redevelopment Agency	-	0	0	0	0
SF Unified School District	5,022	0	0	0	5,022
Sheriff	60,984	93,064	0	(11,175)	142,873
Sheriff's Department Oversight	-	781	0	(203)	579
Status of Women	5,740	4,636	0	(2,706)	7,670
Technology	91,117	47,722	0	(255,267)	(116,427)
Treasurer/Tax Collector	15,067	14,898	0	(9,770)	20,195
Trial Courts	17,936	41,825	0	0	59,762
War Memorial	12,197	11,374	0	(385)	23,186
<b>Subtotal</b>	<b>3,207,043</b>	<b>4,557,242</b>	<b>16,813,010</b>	<b>(1,263,872)</b>	<b>23,313,422</b>
Net out amounts not allocated out					<b>(5,391,236)</b>
<b>Total allocated to Departments</b>					<b>17,922,186</b>

C.1 DEPARTMENTAL ALLOCATIONS DETAILS

	PURCHASING			LABOR STANDARDS		
	Total	General Purchasing Services	Specialized Purchasing Services	Total	Labor Standards Enforcement	Special Projects Requested by Departments
Costs of Purchasing Division:	6,611,335	2,978,597	3,632,738	Costs of Labor Standards Division:	5,560,866	4,232,618
Management Costs Allocated to Purchasing:	507,061	228,445	278,615	Management Costs Allocated to Labor Standards:	426,494	101,871
<b>Total:</b>	<b>7,118,396</b>	<b>3,207,043</b>	<b>3,911,353</b>	<b>Total:</b>	<b>5,987,360</b>	<b>4,334,489</b>
	<u>Expenditures</u>			<u>Expenditures</u>		
Allocated Costs:	7,118,396			Allocated Costs:	5,987,360	
LESS - Costs Specifically Identified to Departments:	3,911,353			LESS - Costs Specifically Identified to Departments:	1,430,118	
<b>Remaining Costs to Allocate:</b>	<b>3,207,043</b>			<b>Remaining Costs to Allocate:</b>	<b>4,557,242</b>	

	FY 2022-23 # of PO Processed	FY 2022-23 # of PO Processed %	Purchasing Initial Allocation	Costs Identified to Departments	Total Costs Allocated to Departments	Direct Billed for Purchasing	Net Allocation - Purchasing	FY 2022-23 Department Budget	FY 2022-23 Budget %	Labor Standards Initial Allocation	Costs Identified to Departments	Total Costs Allocated to Departments	Direct Billed for Labor Standards	Net Allocation - Labor Standards
Academy of Sciences	0	0.00%	0	0	0	0	0	7,422,345	0.05%	2,309	0	2,309	0	2,309
ADM-Central Shops	included in Administrative Services							included in Administrative Services						
ADM-Real Estate	included in Administrative Services							included in Administrative Services						
Administrative Services	1,189	26.60%	853,059	422,518	1,275,577	(422,518)	853,059	607,884,256	4.15%	189,086	20,000	209,086	(20,000)	189,086
Adult Probation	27	0.60%	19,371	0	19,371	0	19,371	58,036,486	0.40%	18,053	0	18,053	0	18,053
Airport	149	3.33%	106,901	414,273	521,175	(414,273)	106,901	1,119,918,379	7.64%	348,357	281,415	629,772	(281,415)	348,357
Animal Care	included in Administrative Services							included in Administrative Services						
Arts Commission	44	0.98%	31,568	0	31,568	0	31,568	40,920,366	0.28%	12,729	0	12,729	0	12,729
Asian Art Museum	0	0.00%	0	0	0	0	0	11,192,903	0.08%	3,482	0	3,482	0	3,482
Assessor-Recorder	42	0.94%	30,133	0	30,133	0	30,133	35,158,380	0.24%	10,936	0	10,936	0	10,936
Board of Supervisors	41	0.92%	29,416	0	29,416	0	29,416	22,114,476	0.15%	6,879	0	6,879	0	6,879
Building Inspection	56	1.25%	40,178	0	40,178	0	40,178	92,844,927	0.63%	28,880	0	28,880	0	28,880
Child Support Services	19	0.43%	13,632	0	13,632	0	13,632	13,582,056	0.09%	4,225	0	4,225	0	4,225
Children & Families Commission	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
Children, Youth & Families	70	1.57%	50,222	0	50,222	0	50,222	333,011,845	2.27%	103,585	0	103,585	0	103,585
Children, Youth & Families Commission	8	0.18%	5,740	0	5,740	0	5,740	341,176,907	2.33%	106,125	0	106,125	0	106,125
City Attorney	38	0.85%	27,263	0	27,263	0	27,263	103,414,220	0.71%	32,168	0	32,168	0	32,168
City Planning	51	1.14%	36,590	0	36,590	0	36,590	63,919,444	0.44%	19,882	0	19,882	0	19,882
Civil Service Commission	0	0.00%	0	0	0	0	0	1,447,365	0.01%	450	0	450	0	450
PUC-Clean Power SF	11	0.25%	7,892	0	7,892	0	7,892	280,672,293	1.92%	87,305	0	87,305	0	87,305
Controller	215	4.81%	154,254	0	154,254	0	154,254	81,700,886	0.56%	25,414	0	25,414	0	25,414
Convention Facilities	included in Administrative Services							included in Administrative Services						
District Attorney	75	1.68%	53,809	0	53,809	0	53,809	9,776,177	0.07%	3,041	0	3,041	0	3,041
Economic & Workforce Development	15	0.34%	10,762	0	10,762	0	10,762	83,984,240	0.57%	26,124	0	26,124	0	26,124
Elections	0	0.00%	0	0	0	0	0	163,939,270	1.12%	50,994	0	50,994	0	50,994
Emergency Communications	163	3.65%	116,946	0	116,946	0	116,946	23,306,278	0.16%	7,250	0	7,250	0	7,250
Environment	32	0.72%	22,959	0	22,959	0	22,959	136,230,652	0.93%	42,375	0	42,375	0	42,375
Ethics	0	0.00%	0	3,187	3,187	(3,187)	0	31,503,356	0.22%	9,799	0	9,799	0	9,799
Fine Arts Museums	0	0.00%	0	0	0	0	0	7,586,853	0.05%	2,360	0	2,360	0	2,360
Fire Department	47	1.05%	33,721	0	33,721	0	33,721	21,173,515	0.14%	6,586	0	6,586	0	6,586
Health Service System	18	0.40%	12,914	0	12,914	0	12,914	592,655,160	4.05%	184,349	0	184,349	0	184,349
Public Health - Public Health Admin	211	4.72%	151,384	0	151,384	0	151,384	120,782,475	0.82%	37,570	0	37,570	0	37,570
Public Health - Public Health Division	9	0.20%	6,457	0	6,457	0	6,457	211,427,582	1.44%	65,766	0	65,766	0	65,766
Public Health - Health Network	41	0.92%	29,416	0	29,416	0	29,416	9,494,128	0.06%	2,953	0	2,953	0	2,953
Public Health - Health at Home	0	0.00%	0	0	0	0	0	597,626,124	4.08%	185,895	0	185,895	0	185,895
Public Health - Jail Health	2	0.04%	1,435	0	1,435	0	1,435	320,541,701	2.19%	99,706	0	99,706	0	99,706

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Public Health - Laguna Honda Hospital	6	0.13%	4,305	0	4,305	0	4,305	40,755,399	0.28%	12,677	0	12,677	0	12,677
Public Health - Behavioral Health	151	3.38%	108,336	0	108,336	0	108,336	210,809,622	1.44%	65,573	0	65,573	0	65,573
Public Health - Primary Care	0	0.00%	0	278,641	278,641	(278,641)	0	329,316,752	2.25%	102,436	0	102,436	0	102,436
Public Health - SF General Hospital	47	1.05%	33,721	393,107	426,827	(393,107)	33,721	1,152,531,025	7.87%	358,501	0	358,501	0	358,501
Homelessness and Supportive Housing	40	0.89%	28,698	0	28,698	0	28,698	13,550,734	0.09%	4,215	0	4,215	0	4,215
Human Resources	38	0.85%	27,263	0	27,263	0	27,263	672,019,804	4.59%	209,035	0	209,035	0	209,035
Human Rights Commission	0	0.00%	0	0	0	0	0	142,684,526	0.97%	44,383	0	44,383	0	44,383
Human Services	113	2.53%	81,073	331,451	412,524	(331,451)	81,073	15,120,673	0.10%	4,703	0	4,703	0	4,703
Juvenile Probation	49	1.10%	35,156	0	35,156	0	35,156	1,105,772,794	7.55%	343,957	0	343,957	0	343,957
Law Library	0	0.00%	0	0	0	0	0	52,535,026	0.36%	16,341	0	16,341	0	16,341
Mayor	11	0.25%	7,892	0	7,892	0	7,892	2,131,664	0.01%	663	224,368	225,031	(224,368)	663
Medical Examiner														
MTA - MUNI	12	0.27%	8,610	310,866	319,475	(310,866)	8,610	217,800,882	1.49%	67,748	180,485	248,233	(180,485)	67,748
MTA - Parking & Traffic (Street Mgmt)	3	0.07%	2,152	0	2,152	0	2,152	1,145,266,098	7.82%	356,241	0	356,241	0	356,241
MTA - Taxicab Commission	0	0.00%	0	0	0	0	0	237,959,467	1.62%	74,019	0	74,019	0	74,019
Permit Appeals	0	0.00%	0	0	0	0	0	7,535,999	0.05%	2,344	0	2,344	0	2,344
Police Accountability	4	0.09%	2,870	0	2,870	0	2,870	1,195,116	0.01%	372	0	372	0	372
Police Department	237	5.30%	170,038	0	170,038	0	170,038	713,980,684	4.87%	222,088	0	222,088	0	222,088
Port Commission	76	1.70%	54,527	0	54,527	0	54,527	189,297,052	1.29%	58,882	22,599	81,481	(22,599)	58,882
Public Defender	24	0.54%	17,219	0	17,219	0	17,219	50,185,337	0.34%	15,610	0	15,610	0	15,610
Public Library	96	2.15%	68,876	0	68,876	0	68,876	185,699,873	1.27%	57,763	0	57,763	0	57,763
Public Works - Admin	113	2.53%	81,073	613,456	694,529	(613,456)	81,073	18,058,209	0.12%	5,617	339,660	345,277	(339,660)	5,617
Public Works - Architecture	28	0.63%	20,089	0	20,089	0	20,089	30,269,568	0.21%	9,416	0	9,416	0	9,416
Public Works - Building Repair	2	0.04%	1,435	0	1,435	0	1,435	9,027,882	0.06%	2,808	0	2,808	0	2,808
Public Works - Commission	0	0.00%	0	0	0	0	0	431,433	0.00%	134	0	134	0	134
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
Public Works - Engineering	44	0.98%	31,568	0	31,568	0	31,568	146,356,761	1.00%	45,525	0	45,525	0	45,525
Public Works - Street Sewer	0	0.00%	0	0	0	0	0	5,291,254	0.04%	1,646	0	1,646	0	1,646
Public Works - Street Environment	0	0.00%	0	0	0	0	0	29,782,559	0.20%	9,264	0	9,264	0	9,264
Public Works - Street Use & Map	5	0.11%	3,587	0	3,587	0	3,587	30,743,108	0.21%	9,563	0	9,563	0	9,563
Public Works - Urban Forest	0	0.00%	0	0	0	0	0	11,521,271	0.08%	3,584	0	3,584	0	3,584
PUC-Public Utilities Bureaus	322	7.20%	231,022	1,013,692	1,244,713	(1,013,692)	231,022	696,138	0.00%	217	339,591	339,808	(339,591)	217
PUC-Wastewater	27	0.60%	19,371	0	19,371	0	19,371	323,453,726	2.21%	100,612	0	100,612	0	100,612
PUC-Hetch Hetchy	38	0.85%	27,263	0	27,263	0	27,263	245,676,379	1.68%	76,419	0	76,419	0	76,419
PUC-Water	62	1.39%	44,482	0	44,482	0	44,482	617,665,049	4.22%	192,128	0	192,128	0	192,128
Recreation & Park	33	0.74%	23,676	0	23,676	0	23,676	241,306,994	1.65%	75,060	22,000	97,060	(22,000)	75,060
Rent Arbitration Board	0	0.00%	0	0	0	0	0	16,294,283	0.11%	5,068	0	5,068	0	5,068
Retirement Commission	26	0.58%	18,654	0	18,654	0	18,654	42,768,748	0.29%	13,303	0	13,303	0	13,303
Sanitation & Streets	0	0.00%	0	0	0	0	0	162,016,308	1.11%	50,396	0	50,396	0	50,396
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	7	0.16%	5,022	0	5,022	0	5,022	0	0.00%	0	0	0	0	0
Sheriff	85	1.90%	60,984	0	60,984	0	60,984	299,186,306	2.04%	93,064	0	93,064	0	93,064
Sheriff's Department Oversight	0	0.00%	0	0	0	0	0	2,511,812	0.02%	781	0	781	0	781
Status of Women	8	0.18%	5,740	0	5,740	0	5,740	14,904,165	0.10%	4,636	0	4,636	0	4,636
Technology	127	2.84%	91,117	130,163	221,280	(130,163)	91,117	153,419,700	1.05%	47,722	0	47,722	0	47,722
Treasurer/Tax Collector	21	0.47%	15,067	0	15,067	0	15,067	47,894,703	0.33%	14,898	0	14,898	0	14,898
Trial Courts	25	0.56%	17,936	0	17,936	0	17,936	134,461,733	0.92%	41,825	0	41,825	0	41,825
War Memorial	17	0.38%	12,197	0	12,197	0	12,197	36,566,849	0.25%	11,374	0	11,374	0	11,374
<b>Subtotal</b>	<b>4,470</b>	<b>100.00%</b>	<b>3,207,043</b>	<b>3,911,353</b>	<b>7,118,396</b>	<b>(3,911,353)</b>	<b>3,207,043</b>	<b>14,650,898,510</b>	<b>100.00%</b>	<b>4,557,242</b>	<b>1,430,118</b>	<b>5,987,360</b>	<b>(1,430,118)</b>	<b>4,557,242</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

**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/N
	Project 10001638			onallocable
<i>Salary % Split</i>	100.00%	25.82%	66.82%	7.36%
Salaries + Benefits	\$79,440,757	\$20,514,025	\$53,079,608	\$5,847,124
General Admin Distribution	0	(20,514,025)	19,004,120	1,509,906
<b>Subtotal Salaries + Benefits Expenditures Per Financial System</b>	<b>79,440,757</b>	<b>-</b>	<b>72,083,727</b>	<b>7,357,030</b>
<b>Supply and Services Costs % Split</b>	100.00%	27.26%	70.37%	2.37%
Non-personnel Services	16,942,714	4,619,420	11,922,424	400,869
Programmatic Projects	0	0	0	0
Materials and Supplies	87,713	23,915	61,723	2,075
Capital Outlay	0	0	0	0
Overhead and Allocations	1,642,077	447,711	1,155,514	38,852
Services of Other Departments	0	0	0	0
<b>Subtotal Nonpersonnel Expenditures</b>	<b>18,672,504</b>	<b>5,091,046</b>	<b>13,139,661</b>	<b>441,797</b>
General Admin Distribution	(0)	(5,091,046)	4,925,438	165,609
<b>Subtotal Nonpersonnel Expenditures Per Financial System</b>	<b>18,672,504</b>	<b>0</b>	<b>18,065,099</b>	<b>607,405</b>
<b>Total Expenditures Per Financial System</b>	<b>98,113,262</b>	<b>-</b>	<b>90,148,826</b>	<b>7,964,436</b>
<b>Revenue:</b>				
Revenue - Intergovernmental Revenue & Other Revenue	176,542	0	176,542	0
Revenue - IntraFund Transfers In	0	0	0	0
Revenue from External Parties and Legal Services Internal to City Attorney	(73,227,077)	0	0	(73,227,077)
Direct Bills from City Departments	(700,334)	0	(700,334)	0
<b>Total Revenue Per Financial System</b>	<b>(73,750,869)</b>	<b>0</b>	<b>(523,793)</b>	<b>(73,227,077)</b>
<b>Total General Fund Support Per Financial System</b>	<b>171,864,131</b>	<b>-</b>	<b>90,672,619</b>	<b>81,191,512</b>
<b>DEPARTMENT Cost to Allocate</b>	<b>98,113,262</b>	<b>0</b>	<b>90,148,826</b>	<b>7,964,436</b>
General Admin Distribution	0	0	0	-
<b>Total Before Incoming Costs</b>	<b>\$98,113,262</b>	<b>\$0</b>	<b>\$90,148,826</b>	<b>\$7,964,436</b>

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

Schedule	City Attorney Incoming	90.08% Allocable Legal Services	9.92% General Government/N onallocable
1 Building Depreciation	873,229	\$808,956	\$64,273
2 Equipment Depreciation	5,773	\$5,348	\$425
3 Board of Supervisors	20,670	\$19,149	\$1,521
4 Controller	102,366	\$94,831	\$7,535
5 Health Service System	146,091	\$135,338	\$10,753
6 Administrative Services	49,751	\$46,089	\$3,662
8 Civil Service Commission	7,760	\$7,189	\$571
9 Human Resources	175,564	\$162,642	\$12,922
10 Mayor's Budget Office	9,680	\$8,968	\$712
12 Human Resources - Workers' Comp	(0)	\$(0)	\$(0)
<b>Total Incoming</b>	<b>\$1,390,885</b>	<b>\$1,288,510</b>	<b>\$102,374</b>
<b>C. TOTAL ALLOCATED</b>	<b>\$99,504,146</b>	<b>\$91,437,337</b>	<b>\$8,066,810</b>

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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 Summary)	Net Allocation to Departments
Academy of Sciences	87	670	757	0	757
Administrative Services	172,968	1,235,987	1,408,955	(971,473)	437,482
ADM-Purchasing	34,119	264,046	298,164	0	298,164
ADM-Real Estate	106,213	644,354	750,567	(98,268)	652,299
ADM-Risk Management	0	0	0	0	0
Convention Facilities	124	957	1,081	(4,417)	(3,336)
<b>Total for Administrative Services</b>	<b>313,423</b>	<b>2,145,344</b>	<b>2,458,767</b>	<b>(1,074,158)</b>	<b>1,384,609</b>
Adult Probation	7,256	56,152	63,408	(46,340)	17,068
Airport	948,222	2,787,184	3,735,406	(3,259,189)	476,218
Animal Care	0	0	0	0	0
Arts Commission	27,890	173,661	201,551	(502)	201,049
Asian Art Museum	4,820	37,300	42,120	0	42,120
Assessor-Recorder	130,706	978,564	1,109,270	(1,030,292)	78,978
Board of Supervisors	0	0	0	0	0
Building Inspection	356,733	1,827,477	2,184,210	(2,406,952)	(222,742)
Cannabis	0	0	0	0	0
Child Support Services	5,326	37,848	43,174	(4,313)	38,861
Children, Youth & Families	13,893	38,613	52,506	0	52,506
Children & Families Commission	4,989	107,519	112,508	(134,584)	(22,076)
Children, Youth & Families Commission				(48,334)	(48,334)
City Attorney	0	0	0	0	0
City Planning	190,720	1,377,669	1,568,389	(1,736,051)	(167,662)
Civil Service Commission	5,763	43,733	49,496	(54,854)	(5,358)
Controller	71,898	311,955	383,854	0	383,854
District Attorney	112,047	375,764	487,810	0	487,810
Economic & Workforce Development	517,852	1,426,200	1,944,052	(2,491,563)	(547,511)
Elections	54,751	380,172	434,923	0	434,923
Emergency Communications	24,359	188,513	212,872	(235,070)	(22,198)
Environment	14,656	113,425	128,081	(100,000)	28,081
Ethics	25,361	196,267	221,627	0	221,627
Fine Arts Museums	57,908	299,902	357,810	0	357,810
Fire Department	378,850	1,658,676	2,037,526	0	2,037,526
General City Responsibility	0	0	0	0	0
Health Service System	20,929	99,639	120,568	(132,775)	(12,207)
Homelessness and Supportive Housing	337,636	1,744,144	2,081,780	0	2,081,780
Human Resources	345,599	748,726	1,094,326	(1,160,377)	(66,051)
Human Rights Commission	17,914	138,641	156,555	(173,275)	(16,720)
Human Services	1,303,604	6,845,096	8,148,700	(7,517,214)	631,486
Juvenile Probation	16,654	123,722	140,376	0	140,376
Law Library	143	1,105	1,248	0	1,248
Mayor	694,232	3,731,379	4,425,610	(3,510,442)	915,168
Medical Examiner	95,175	250,350	345,526	0	345,526
MTA - MUNI	3,543,596	9,534,372	13,077,969	(14,805,373)	(1,727,404)
MTA - Parking & Traffic	88,835	470,311	559,145	(383,028)	176,118
MTA - Taxicab Commission	38,466	306,955	345,421	0	345,421
<b>Total for MTA</b>	<b>3,670,897</b>	<b>10,311,638</b>	<b>13,982,535</b>	<b>(15,188,400)</b>	<b>(1,205,865)</b>
Non-CCSF	3,442	26,640	30,083	79,421	109,503
Permit Appeals	93,797	443,798	537,595	(215,007)	322,589
Police Accountability	6,183	47,853	54,036	0	54,036
Police Department	1,061,496	4,963,373	6,024,869	(350,000)	5,674,869
Port Commission	464,464	2,429,255	2,893,720	(3,237,429)	(343,709)
Public Defender	15,027	73,317	88,345	0	88,345
Public Health - Behavioral Health	24,058	181,705	205,763	(107,321)	98,442
Public Health - Health at Home	0	0	0	0	0
Public Health - Jail Health	5,831	35,129	40,960	0	40,960
Public Health - Laguna Honda Hospital	318,382	1,650,684	1,969,066	(2,178,980)	(209,914)
Public Health - Primary Care	3,043	23,549	26,592	0	26,592
Public Health - Public Health Division	1,008,516	1,512,636	2,521,153	(2,614,788)	(93,635)
Public Health - SF General Hospital	392,583	1,520,842	1,913,425	(2,161,371)	(247,946)
<b>Total for Public Health</b>	<b>1,752,414</b>	<b>4,924,546</b>	<b>6,676,960</b>	<b>(7,062,460)</b>	<b>(385,500)</b>
Public Library	37,039	251,703	288,742	(319,491)	(30,748)
Public Works - Admin	295,259	1,389,140	1,684,399	(999,266)	685,134



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Health Service System	124,721	0.14%	12,875	8,054	20,929	Health Service System	124,721	124,721	0.14%	99,639
Homelessness and Supportive Housing	2,183,195	2.42%	225,370	112,266	337,636	Homelessness and Supportive Housing	2,183,195	2,183,195	2.42%	1,744,144
Human Resources	937,202	1.04%	96,747	248,853	345,599	Human Resources	937,202	937,202	1.04%	748,726
Human Rights Commission	173,540	0.19%	17,914	0	17,914	Human Rights Commission	173,540	173,540	0.19%	138,641
Human Services	8,568,203	9.50%	884,491	419,113	1,303,604	Human Services	8,568,203	8,568,203	9.50%	6,845,096
Juvenile Probation	154,866	0.17%	15,987	668	16,654	Juvenile Probation	154,866	154,866	0.17%	123,722
Law Library	1,383	0.00%	143	0	143	Law Library	1,383	1,383	0.00%	1,105
Mayor	4,670,674	5.18%	482,151	212,080	694,232	Mayor	4,670,674	4,670,674	5.18%	3,731,379
Medical Examiner	313,371	0.35%	32,349	62,826	95,175	Medical Examiner	313,371	313,371	0.35%	250,350
MTA - MUNI	11,934,448	13.23%	1,231,987	2,311,609	3,543,596	MTA - MUNI	11,934,448	11,934,448	13.23%	9,534,372
MTA - Parking & Traffic	588,701	0.65%	60,771	28,063	88,835	MTA - Parking & Traffic	588,701	588,701	0.65%	470,311
MTA - Taxicab Commission	384,225	0.43%	39,663	(1,197)	38,466	MTA - Taxicab Commission	384,225	384,225	0.43%	306,955
Non-CCSF	33,347	0.04%	3,442	0	3,442	Non-CCSF	33,347	33,347	0.04%	26,640
Permit Appeals	555,515	0.62%	57,346	36,452	93,797	Permit Appeals	555,515	555,515	0.62%	443,798
Police Accountability	59,899	0.07%	6,183	0	6,183	Police Accountability	59,899	59,899	0.07%	47,853
Police Department	6,212,797	6.89%	641,344	420,152	1,061,496	Police Department	6,212,797	6,212,797	6.89%	4,963,373
Port Commission	3,040,769	3.37%	313,897	150,567	464,464	Port Commission	3,040,769	3,040,769	3.37%	2,429,255
Public Defender	91,774	0.10%	9,474	5,554	15,027	Public Defender	91,774	91,774	0.10%	73,317
Public Health - Behavioral Health	227,446	0.25%	23,479	579	24,058	Public Health - Behavioral Health	227,446	227,446	0.25%	181,705
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	43,972	0.05%	4,539	1,292	5,831	Public Health - Jail Health	43,972	43,972	0.05%	35,129
Public Health - Laguna Honda Hospital	2,066,209	2.29%	213,294	105,089	318,382	Public Health - Laguna Honda Hospital	2,066,209	2,066,209	2.29%	1,650,684
Public Health - Primary Care	29,478	0.03%	3,043	0	3,043	Public Health - Primary Care	29,478	29,478	0.03%	23,549
Public Health - Public Health Division	1,893,410	2.10%	195,456	813,061	1,008,516	Public Health - Public Health Division	1,893,410	1,893,410	2.10%	1,512,636
Public Health - SF General Hospital	1,903,682	2.11%	196,516	196,067	392,583	Public Health - SF General Hospital	1,903,682	1,903,682	2.11%	1,520,842
Public Library	315,064	0.35%	32,524	4,516	37,039	Public Library	315,064	315,064	0.35%	251,703
Public Works - Admin	1,738,827	1.93%	179,498	115,760	295,259	Public Works - Admin	1,738,827	1,738,827	1.93%	1,389,140
Public Works - Architecture	6,077	0.01%	627	0	627	Public Works - Architecture	6,077	6,077	0.01%	4,854
Public Works - Building Repair	84,834	0.09%	8,757	0	8,757	Public Works - Building Repair	84,834	84,834	0.09%	67,774
Public Works - Engineering	222,325	0.25%	22,950	4,896	27,846	Public Works - Engineering	222,325	222,325	0.25%	177,614
Public Works - Street Environment	2,843,724	3.15%	293,556	357,176	650,733	Public Works - Street Environment	2,843,724	2,843,724	3.15%	2,271,838
Public Works - Street Sewer	0	0.00%	0	0	0	Public Works - Street Sewer	0	0	0.00%	0
Public Works - Street Use & Map	137,717	0.15%	14,216	0	14,216	Public Works - Street Use & Map	137,717	137,717	0.15%	110,022
Public Works - Urban Forest	746,730	0.83%	77,085	288,023	365,108	Public Works - Urban Forest	746,730	746,730	0.83%	596,559
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	4,322,403	4.79%	446,199	565,555	1,011,754	PUC-Hetch Hetchy	4,322,403	4,322,403	4.79%	3,453,147
PUC-Public Utilities Bureaus	1,648,234	1.83%	170,146	82,236	252,382	PUC-Public Utilities Bureaus	1,648,234	1,648,234	1.83%	1,316,766
PUC-Wastewater	2,012,459	2.23%	207,745	92,619	300,364	PUC-Wastewater	2,012,459	2,012,459	2.23%	1,607,743
PUC-Water	2,737,325	3.03%	282,573	147,540	430,112	PUC-Water	2,737,325	2,737,325	3.03%	2,186,836
Recreation & Park	1,302,520	1.44%	134,458	110,471	244,929	Recreation & Park	1,302,520	1,302,520	1.44%	1,040,577
Rent Arbitration Board	30,706	0.03%	3,170	0	3,170	Rent Arbitration Board	30,706	30,706	0.03%	24,531
Retirement Commission	3,235,146	3.59%	333,962	1,230,924	1,564,887	Retirement Commission	3,235,146	3,235,146	3.59%	2,584,543
SF Community College District	23,401	0.03%	2,416	0	2,416	SF Community College District	23,401	23,401	0.03%	18,695
SF Redevelopment Agency	202,710	0.22%	20,926	8,304	29,229	SF Redevelopment Agency	202,710	202,710	0.22%	161,944
SF Unified School District	0	0.00%	0	0	0	SF Unified School District	0	0	0.00%	0
Sheriff	2,500,821	2.77%	258,158	490,678	748,836	Sheriff	2,500,821	2,500,821	2.77%	1,997,894
Sheriff's Department Oversight	69,888	0.08%	7,214	0	7,214	Sheriff's Department Oversight	69,888	69,888	0.08%	55,833
Status of Women	75,236	0.08%	7,767	0	7,767	Status of Women	75,236	75,236	0.08%	60,106
Technology	361,453	0.40%	37,313	22,795	60,108	Technology	361,453	361,453	0.40%	288,763
Treasure Island Development Authority	0	0.00%	0	0	0	Treasure Island Development Authority	0	0	0.00%	0
Treasurer/Tax Collector	1,109,116	1.23%	114,493	765	115,259	Treasurer/Tax Collector	1,109,116	1,109,116	1.23%	886,068
Trial Courts	24,584	0.03%	2,538	83	2,620	Trial Courts	24,584	24,584	0.03%	19,640
War Memorial	56,717	0.06%	5,855	0	5,855	War Memorial	56,717	56,717	0.06%	45,311
<b>Total allocated to Departments</b>	<b>90,229,276</b>	<b>100.00%</b>	<b>9,314,321</b>	<b>10,039,288</b>	<b>19,353,609</b>		<b>90,229,276</b>	<b>90,229,276</b>	<b>100.00%</b>	<b>72,083,727</b>



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**SCHEDULE 8 - CIVIL SERVICE COMMISSION**

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

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

	<b>Amount</b>
Salaries and Benefits	\$1,038,282
<b>Supply and Services Costs</b>	
Other Expenses	244,090
<b>Department Cost Total Per Financial System</b>	<u>1,282,372</u>
Adjustment - Department Revenue Total Per Financial System	
<b>Adjusted Cost Total Department Costs Net of Revenue</b>	<u>1,282,372</u>
Expenditure Recoveries for Costs Identified to Departments	(430,839)
Operating Transfers In	-
<b>Department Cost Total to Allocate</b>	<u><u>851,533</u></u>
<b>Total Allocated before Incoming Costs</b>	<u><u>851,533</u></u>

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

<b>Department</b>	<b>Civil Service Commission Incoming</b>
1 Building Depreciation	6,228
3 Board of Supervisors	293
4 Controller	4,988
5 Health Service System	49,288
6 Administrative Services	447
7 City Attorney	(5,358)
9 Human Resources	2,719
10 Mayor's Budget Office	135
12 Human Resources - Workers' Comp	1,655
<b>Total Incoming</b>	<b>60,395</b>

**C. TOTAL ALLOCATED** **911,928**

**D. DEPARTMENTAL ALLOCATIONS**

City and County of San Francisco FY 2024-25  
OMB A-87 Cost Allocation Plan

	FY 2022-23 FTE	Allocation Percent	Initial Allocation	Costs Specifically Identified to Departments	Subtotal: Total Costs to Departments	LESS: Direct Billed	Department Allocation	Notes
Academy of Sciences	9	0.02%	211	0	211	0	211	
Administrative Services	973	2.56%	23,346	0	23,346	0	23,346	
Adult Probation	129	0.34%	3,094	0	3,094	0	3,094	
Airport	1,462	3.85%	35,080	0	35,080	0	35,080	
Arts Commission	39	0.10%	932	0	932	0	932	
Asian Art Museum	52	0.14%	1,259	0	1,259	0	1,259	
Assessor-Recorder	172	0.45%	4,137	0	4,137	0	4,137	
Board of Supervisors	93	0.25%	2,235	0	2,235	0	2,235	
Building Inspection	292	0.77%	7,013	0	7,013	0	7,013	
Child Support Services	61	0.16%	1,469	0	1,469	0	1,469	
Children & Families Commission	0	0.00%	0	0	0	0	0	
Children, Youth & Families	57	0.15%	1,363	0	1,363	0	1,363	
City Attorney	323	0.85%	7,760	0	7,760	0	7,760	
City Planning	215	0.56%	5,149	0	5,149	0	5,149	
Civil Service Commission	5	0.01%	120	0	120	0	120	Not allocated out
Controller	301	0.79%	7,227	0	7,227	0	7,227	
District Attorney	310	0.81%	7,430	0	7,430	0	7,430	
Children, Youth & Families Commission	34	0.09%	818	0	818	0	818	
Economic & Workforce Development	136	0.36%	3,262	0	3,262	0	3,262	
Elections	75	0.20%	1,807	0	1,807	0	1,807	
Emergency Communications	275	0.72%	6,593	0	6,593	0	6,593	
Environment	82	0.22%	1,962	0	1,962	0	1,962	
Ethics	26	0.07%	633	0	633	0	633	
Fine Arts Museums	119	0.31%	2,847	0	2,847	0	2,847	
Fire Department	1,825	4.80%	43,786	0	43,786	0	43,786	
General Fund Unallocated		0.00%	0	0	0	0	0	
Health Service System	46	0.12%	1,103	0	1,103	0	1,103	
Homelessness and Supportive Housing	206	0.54%	4,937	0	4,937	0	4,937	
Human Resources	240	0.63%	5,754	0	5,754	0	5,754	
Human Rights Commission	41	0.11%	973	0	973	0	973	
Human Services	2,213	5.82%	53,083	0	53,083	0	53,083	
Juvenile Probation	157	0.41%	3,776	0	3,776	0	3,776	
Law Library	2	0.01%	50	0	50	0	50	
Mayor	157	0.41%	3,760	0	3,760	0	3,760	
MTA - MUNI	4,487	11.81%	107,657	180,839	288,496	(180,839)	107,657	
MTA - Parking & Traffic	762	2.00%	18,281	0	18,281	0	18,281	
MTA - Taxicab Commission	26	0.07%	625	0	625	0	625	
Permit Appeals	4	0.01%	101	0	101	0	101	
Police Accountability	45	0.12%	1,072	0	1,072	0	1,072	
Police Department	2,568	6.76%	61,615	0	61,615	0	61,615	

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Port Commission	232	0.61%	5,565	0	5,565	0	5,565
Public Defender	214	0.56%	5,137	0	5,137	0	5,137
Public Health - Behavioral Health	717	1.89%	17,203	0	17,203	0	17,203
Public Health - Health at Home	41	0.11%	985	0	985	0	985
Public Health - Health Network	553	1.45%	13,258	0	13,258	0	13,258
Public Health - Jail Health	121	0.32%	2,907	0	2,907	0	2,907
Public Health - Laguna Honda Hospital	1,260	3.32%	30,238	0	30,238	0	30,238
Public Health - Primary Care	513	1.35%	12,303	0	12,303	0	12,303
Public Health - Public Health Admin	526	1.38%	12,610	0	12,610	0	12,610
Public Health - Public Health Division	468	1.23%	11,228	0	11,228	0	11,228
Public Health - SF General Hospital	2,734	7.19%	65,589	0	65,589	0	65,589
Public Library	721	1.90%	17,287	0	17,287	0	17,287
Public Works - Admin	162	0.43%	3,881	0	3,881	0	3,881
Public Works - Architecture	187	0.49%	4,498	0	4,498	0	4,498
Public Works - Building Repair	93	0.24%	2,220	0	2,220	0	2,220
Public Works - Construction		0.00%	0	0	0	0	0
Public Works - Engineering	256	0.67%	6,145	0	6,145	0	6,145
Public Works - Street Environment	343	0.90%	8,222	0	8,222	0	8,222
Public Works - Street Sewer	52	0.14%	1,237	0	1,237	0	1,237
Public Works - Street Use & Map	91	0.24%	2,174	0	2,174	0	2,174
Public Works - Urban Forest	117	0.31%	2,799	0	2,799	0	2,799
Public Works - Commission	1	0.00%	32	0	32	0	32
PUC-Clean Power SF	31	0.08%	734	0	734	0	734
PUC-Hetch Hetchy	342	0.90%	8,207	0	8,207	0	8,207
PUC-Public Utilities Bureaus	683	1.80%	16,377	250,000	266,377	(250,000)	16,377
PUC-Wastewater	420	1.11%	10,087	0	10,087	0	10,087
PUC-Water	699	1.84%	16,772	0	16,772	0	16,772
Recreation & Park	1,056	2.78%	25,335	0	25,335	0	25,335
Rent Arbitration Board	40	0.10%	956	0	956	0	956
Retirement Commission	110	0.29%	2,641	0	2,641	0	2,641
SF Community College District	548	1.44%	13,148	0	13,148	0	13,148
SF Unified School District	4,774	12.56%	114,526	0	114,526	0	114,526
Sanitation & Streets	0.1	0.00%	2	0	2	0	2
Sheriff	917	2.41%	22,007	0	22,007	0	22,007
Sheriff's Department Oversight	1	0.00%	26	0	26	0	26
Status of Women	12	0.03%	300	0	300	0	300
Technology	267	0.70%	6,398	0	6,398	0	6,398
Treasurer/Tax Collector	185	0.49%	4,440	0	4,440	0	4,440
Trial Courts	437	1.15%	10,491	0	10,491	0	10,491
War Memorial	69	0.18%	1,648	0	1,648	0	1,648
<b>Subtotal</b>	<b>38,009</b>	<b>100.00%</b>	<b>911,928</b>	<b>430,839</b>	<b>1,342,767</b>	<b>(430,839)</b>	<b>911,928</b>
Net out amounts not allocated out							(120)
<b>Total allocated to Departments</b>							<b>911,808</b>

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**SCHEDULE 9 –HUMAN RESOURCES**

The Department of Human Resources serves the City and County of San Francisco by functioning as the central personnel agency, administering the human resources/personnel, health and safety, and employee health service programs. The Department is organized into six divisions: Administrative Services; Equal Employment Opportunity; 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**

	<b>Total Amounts</b>	<b>Administration</b>	<b>Human Resources Services</b>	<b>Non-Allocable</b>	<b>Total Check</b>
Salaries and Benefits	30,116,263	6,565,391	23,550,872	-	<b>30,116,263</b>
Supply and Services Costs				-	-
Non-personnel Services	4,810,287	1,494,978	3,315,309	-	<b>4,810,287</b>
Materials and Supplies	377,588	214,103	163,485	-	<b>377,588</b>
Allocated Charges	-1,502,692	(3,381,591)	1,878,899	-	<b>(1,502,692)</b>
Services of Other Departments	6,241,649	4,162,057	2,079,591	-	<b>6,241,649</b>
Capital Outlay	10,410	8,271	2,138	-	<b>10,410</b>
Fiduciary Payments	216,871	216,871		-	<b>216,871</b>
<b>Department Costs Per Financial System</b>	<b>40,270,375</b>	<b>9,280,080</b>	<b>30,990,295</b>	-	<b>40,270,375</b>
Direct Billing for Services Provided to Departments	21,600,191	4,469,735	17,130,456	-	21,600,191
Training Services Paid by Employees & Other Agencies				-	-
<b>Direct Billing for Services Subtotal Per Financial System</b>	<b>21,600,191</b>	<b>4,469,735</b>	<b>17,130,456</b>	<b>0</b>	<b>21,600,191</b>
Intrafund Transfer	298,750		298,750	-	<b>298,750</b>
Intergovernmental Revenue				-	-
Other Revenues	71	761	(690)	-	<b>71</b>
<b>Department Revenue Per Financial System</b>	<b>21,899,012</b>	<b>4,470,496</b>	<b>17,428,516</b>	-	<b>21,899,012</b>
<b>Department Costs Net of Revenue</b>	<b>18,371,363</b>	<b>4,809,584</b>	<b>13,561,779</b>	<b>0</b>	<b>18,371,363</b>

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

**Human Resources**  
% Split Based on  
Actuals

26.18%                      73.82%                      0.00%                      100.00%

Department	Incoming Total	Human Resources			Total Check
		Administration	Services	Non-Allocable	
1 Building Depreciation	252,311	66,055	186,257	-	252,311
2 Equipment Depreciation	-	-	-	-	-
3 Board of Supervisors	26,960	7,058	19,902	-	26,960
4 Controller	434,319	113,704	320,615	-	434,319
5 Health Service System	1,108,913	290,311	818,602	-	1,108,913
6 Administrative Services	223,718	58,569	165,149	-	223,718
7 City Attorney	(66,051)	(17,292)	(48,759)	-	(66,051)
9 Civil Service Commission	5,754	1,506	4,247	-	5,754
10 Mayor's Budget Office	13,356	3,497	9,860	-	13,356
11 Admin Services - Risk Management	-	-	-	-	-
12 Human Resources - Workers' Comp	261,180	68,376	192,803	-	261,180
<b>Total Incoming</b>	<b>2,260,460</b>	<b>591,784</b>	<b>1,668,676</b>	<b>-</b>	<b>2,260,460</b>
<b>C. TOTAL ALLOCATED NET COSTS INCLUDING INCOMING COSTS</b>	<b>20,631,822</b>	<b>5,401,368</b>	<b>15,230,455</b>	<b>-</b>	<b>20,631,822</b>

**D. SUMMARY OF TOTAL COSTS ALLOCATED TO DEPARTMENTS**

	Total	Human Resources	
		Administration	Services
Department Costs Net of Revenue	18,371,363	4,809,584	13,561,779
Direct Billing for Services Provided to Departments	21,600,191	4,469,735	17,130,456
Total Incoming	2,260,460	591,784	1,668,676
<b>TOTAL COSTS ALLOCATED TO DEPARTMENTS</b>	<b>42,232,013</b>	<b>9,871,102</b>	<b>32,360,911</b>

**E. DEPARTMENTAL ALLOCATIONS**

	FY 2022-23 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	9	0.02%	1,252	3,531	754	4,916	10,453	-5,670	4,783	
Administrative Services	973	2.56%	138,279	389,911	155,246	592,026	1,275,462	-747,272	528,190	
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	129	0.34%	18,328	51,682	10,419	150,390	230,819	-160,809	70,010	
Airport	1,462	3.85%	207,780	585,887	109,187	160,824	1,063,678	-270,011	793,667	
Animal Care	0	0.00%	0	0	0	0	0	0	0	
Arts Commission	39	0.10%	5,521	15,567	1,940	340,230	363,257	-342,170	21,087	
Asian Art Museum	52	0.14%	7,459	21,032	3,532	47,024	79,047	-50,556	28,491	
Assessor-Recorder	172	0.45%	24,501	69,087	11,387	95,228	200,203	-106,615	93,588	
Board of Supervisors	93	0.25%	13,236	37,321	5,915	38,554	95,025	-44,469	50,556	
Building Inspection	292	0.77%	41,541	117,134	18,372	297,714	474,761	-316,086	158,675	
Child Support Services	61	0.16%	8,702	24,536	4,474	62,095	99,807	-66,569	33,238	
Children & Families Commission	0	0.00%	0	0	0	0	0	0	0	
Children, Youth & Families	57	0.15%	8,074	22,767	133,916	95,646	260,402	-229,562	30,841	
DEC Children, Youth & Families Commission	34	0.09%	4,844	13,658	4,203	277,688	300,392	-281,891	18,501	
City Attorney	323	0.85%	45,962	129,602	21,311	155,416	352,291	-176,727	175,564	
City Planning	215	0.56%	30,499	86,000	14,193	180,533	311,225	-194,726	116,499	
Civil Service Commission	5	0.01%	712	2,007	408	21,488	24,615	-21,896	2,719	
Controller	301	0.79%	42,804	120,695	196,320	161,440	521,258	-357,760	163,498	
Convention Facilities	0	0.00%	0	0	0	0	0	0	0	
District Attorney	310	0.81%	44,010	124,096	19,307	131,327	318,740	-150,634	168,106	
Economic & Workforce Development	136	0.36%	19,320	54,477	7,261	54,879	135,936	-62,140	73,796	
Elections	75	0.20%	10,704	30,181	4,031	243,469	288,385	-247,500	40,885	
Emergency Communications	275	0.72%	39,052	110,118	18,692	194,957	362,819	-213,649	149,170	
Environment	82	0.22%	11,622	32,771	4,738	284,647	333,778	-289,385	44,393	

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Ethics	26	0.07%	3,748	10,570	2,201	223,662	240,181	-225,863	14,318
Fine Arts Museums	119	0.31%	16,862	47,545	7,119	73,619	145,145	-80,738	64,407
Fire Department	1,825	4.80%	259,349	731,296	113,900	920,794	2,025,339	-1,034,694	990,645
General Fund Unallocated	0	0.00%	-3	-8	0	0	-10	0	-10 Not allocated out
Health Service System	46	0.12%	6,536	18,430	243,234	1,688,799	1,956,999	-1,932,033	24,966
Homelessness and Supportive Housing	206	0.54%	29,245	82,463	13,077	700,822	825,607	-713,899	111,708
Human Resources	240	0.63%	34,079	96,094	0	62,241	192,414	-62,241	130,173 Not allocated out
Human Rights Commission	41	0.11%	5,765	16,257	1,567	198,948	222,537	-200,515	22,022
Human Services	2,213	5.82%	314,415	886,569	0	0	1,200,984	0	1,200,984
Juvenile Probation	157	0.41%	22,363	63,058	68,110	339,795	493,326	-407,905	85,421
Law Library	2	0.01%	294	829	158	1,029	2,310	-1,187	1,123
Mayor	157	0.41%	22,272	62,800	92,342	47,530	224,944	-139,872	85,072
MTA - MUNI	5,235	13.77%	743,924	2,097,674	768,431	2,263,839	5,873,869	-3,032,271	2,841,598
MTA - Parking & Traffic	23	0.06%	3,321	9,363	3,430	10,105	26,219	-13,535	12,684
MTA - Taxicab Commission	17	0.04%	2,400	6,767	2,479	7,303	18,948	-9,781	9,166
Permit Appeals	4	0.01%	597	1,684	286	1,864	4,431	-2,150	2,281
Police Accountability	45	0.12%	6,348	17,900	2,894	118,386	145,528	-121,280	24,248
Police Department	2,568	6.76%	364,951	1,029,068	199,132	1,409,638	3,002,789	-1,608,770	1,394,019
Port Commission	232	0.61%	32,959	92,937	109,987	162,936	398,819	-272,923	125,896
Public Defender	214	0.56%	30,429	85,802	13,276	92,293	221,800	-105,569	116,231
Public Health - Behavioral Health	717	1.89%	101,896	287,320	109,318	132,500	631,034	-241,818	389,215
Public Health - Health at Home	41	0.11%	5,836	16,457	6,262	7,589	36,144	-13,851	22,293
Public Health - Health Network	553	1.45%	78,526	221,424	84,246	102,112	486,309	-186,358	299,951
Public Health - Jail Health	121	0.32%	17,216	48,546	18,470	22,387	106,620	-40,858	65,762
Public Health - Laguna Honda Hospital	1,260	3.32%	179,105	505,031	192,152	232,900	1,109,188	-425,052	684,136
Public Health - Primary Care	513	1.35%	72,875	205,487	78,183	94,762	451,307	-172,945	278,362
Public Health - Public Health Admin	526	1.38%	74,689	210,604	80,130	97,122	462,546	-177,252	285,294
Public Health - Public Health Division	468	1.23%	66,503	187,520	71,347	86,477	411,847	-157,824	254,023
Public Health - SF General Hospital	2,734	7.19%	388,488	1,095,435	416,786	505,170	2,405,880	-921,957	1,483,923
Public Library	721	1.90%	102,395	288,727	241,662	553,770	1,186,554	-795,432	391,122
Public Works - Admin	148	0.39%	21,041	59,331	8,106	58,992	147,469	-67,097	80,372
Public Works - Architecture	188	0.49%	26,701	75,289	10,286	74,858	187,134	-85,144	101,989
Public Works - Building Repair	105	0.28%	14,925	42,083	5,749	41,843	104,600	-47,592	57,008
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0
Public Works - Engineering	257	0.68%	36,504	102,932	14,063	102,344	255,842	-116,406	139,436
Public Works - Street Environment	343	0.90%	48,703	137,329	18,762	136,544	341,337	-155,306	186,031
Public Works - Street Sewer	52	0.14%	7,324	20,652	2,822	20,534	51,332	-23,356	27,976
Public Works - Street Use & Map	91	0.24%	12,874	36,302	4,960	36,095	90,230	-41,054	49,176
Public Works - Urban Forest	117	0.31%	16,576	46,741	6,386	46,473	116,176	-52,859	63,317
Public Works - Commission	1	0.00%	188	530	72	527	1,318	0	1,318
PUC-Clean Power SF	31	0.08%	4,346	12,254	6,596	15,956	39,152	-22,553	16,600
PUC-Hetch Hetchy	342	0.90%	48,610	137,066	73,784	178,480	437,940	-252,264	185,676
PUC-Public Utilities Bureaus	683	1.80%	97,002	273,521	147,238	356,163	873,923	-503,401	370,523
PUC-Wastewater	420	1.11%	59,745	168,465	90,686	219,365	538,260	-310,051	228,209
PUC-Water	699	1.84%	99,340	280,113	150,787	364,746	894,985	-515,533	379,452
Recreation & Park	1,056	2.78%	150,060	423,132	129,054	562,424	1,264,670	-691,478	573,192
Rent Arbitration Board	40	0.10%	5,664	15,971	3,377	153,060	178,071	-156,437	21,635
Retirement Commission	110	0.29%	15,643	44,110	7,981	72,635	140,369	-80,616	59,753
Sanitation & Streets	0	0.00%	9	26	0	0	35	0	35
SF Community College District	548	1.44%	77,875	219,588	0	0	297,463	0	297,463
SF Unified School District	4,773	12.56%	678,281	1,912,576	0	0	2,590,857	0	2,590,857
Sheriff	917	2.41%	130,352	367,558	68,052	600,746	1,166,707	-668,798	497,909
Sheriff's Department Oversight	1	0.00%	152	430	885	100,135	101,602	-101,020	582
Status of Women	12	0.03%	1,776	5,008	468	11,182	18,434	-11,650	6,784
Technology	267	0.70%	37,898	106,861	15,675	104,882	265,315	-120,557	144,759
Treasurer/Tax Collector	185	0.49%	26,297	74,152	13,563	82,447	196,459	-96,010	100,449
Trial Courts	437	1.15%	62,138	175,214	0	0	237,352	0	237,352
War Memorial	69	0.18%	9,759	27,518	4,600	29,987	71,864	-34,587	37,277
<b>Subtotal</b>	<b>38,009</b>	<b>100.00%</b>	<b>5,401,368</b>	<b>15,230,455</b>	<b>4,469,735</b>	<b>17,119,301</b>	<b>42,220,858</b>	<b>-21,588,436</b>	<b>20,632,422</b>
Net out amounts not allocated out									-130,163
<b>Total allocated to Departments</b>									<b>20,502,259</b>

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**SCHEDULE 10– MAYOR'S BUDGET OFFICE**

The Finance and Legislative Affairs division of the Mayor’s Office has two major functions: Budget & Legislative activities. Included in this Plan is the allocation of Budget expenditures; all other expenditures are general government in nature 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 2022-23 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 2022-23. 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**

	<b>Costs Per Financial System</b>	<b>Unallowable</b>	<b>Allowable</b>	<b>Amount</b>
<i>Allocation Percentage Based on Salary</i>	100.00%	35.03%	64.97%	
Salary	1,414,134	495,362	918,772	918,772
Benefits	542,086	189,889	352,196	352,196
<b>Salaries and Benefits</b>	<b>1,956,220</b>	<b>685,251</b>	<b>1,270,968</b>	<b>1,270,968</b>

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<b>Supply and Services Costs</b>				
Non-personnel Services	69,925	24,494	45,431	45,431
Materials and Supplies	-	-	-	-
Services of Other Departments	156,503	54,822	101,681	101,681
<b>DEPARTMENT Cost Total</b>	<b>2,182,648</b>	<b>764,568</b>	<b>1,418,080</b>	<b>1,418,080</b>

**Total Department Costs to Allocate**

Adjustments - 4400 Intergovernmental: Federal 0

**Total** **1,418,080**

**B. INCOMING COSTS**

	<b>Department</b>	<b>Mayor's Budget Office</b>
		<b>Incoming</b>
1 Building Depreciation		-
<b>Total Incoming</b>		<b>-</b>

**C. TOTAL ALLOCATED** **1,418,080**

**D. DEPARTMENTAL ALLOCATIONS**

	FY 2022-23 Department Budget	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	7,422,345	0.05%	695	0	695
Administrative Services	607,884,256	4.01%	56,902	0	56,902
Adult Probation	58,036,486	0.38%	5,433	0	5,433
Airport	1,119,918,379	7.39%	104,831	0	104,831
Arts Commission	40,920,366	0.27%	3,830	0	3,830
Asian Art Museum	11,192,903	0.07%	1,048	0	1,048
Assessor-Recorder	35,158,380	0.23%	3,291	0	3,291
Board of Supervisors	22,114,476	0.15%	2,070	0	2,070
Building Inspection	92,844,927	0.61%	8,691	0	8,691
Child Support Services	13,582,056	0.09%	1,271	0	1,271
Children, Youth & Families	333,011,845	2.20%	31,172	0	31,172
DEC Children, Youth & Families Commission	341,176,907	2.25%	31,936	0	31,936
City Attorney	103,414,220	0.68%	9,680	0	9,680
City Planning	63,919,444	0.42%	5,983	0	5,983
Civil Service Commission	1,447,365	0.01%	135	0	135
Controller	81,700,886	0.54%	7,648	0	7,648



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District Attorney	83,984,240	0.55%	7,861	0	7,861
Economic & Workforce Development	163,939,270	1.08%	15,346	0	15,346
Elections	23,306,278	0.15%	2,182	0	2,182
Emergency Communications	136,230,652	0.90%	12,752	0	12,752
Environment	31,503,356	0.21%	2,949	0	2,949
Ethics	7,586,853	0.05%	710	0	710
Fine Arts Museums	21,173,515	0.14%	1,982	0	1,982
Fire Department	498,585,516	3.29%	46,671	0	46,671
General City Responsibility	592,655,160	3.91%	55,476	0	55,476 Not allocated out
Health Service System	13,550,734	0.09%	1,268	0	1,268
Homelessness and Supportive Housing	672,019,804	4.44%	62,905	0	62,905
Human Resources	142,684,526	0.94%	13,356	0	13,356
Human Rights Commission	15,120,673	0.10%	1,415	0	1,415
Human Services	1,105,772,794	7.30%	103,507	0	103,507
Juvenile Probation	52,535,026	0.35%	4,918	0	4,918
Law Library	2,131,664	0.01%	200	0	200
Mayor	217,800,882	1.44%	20,387	0	20,387
MTA - MUNI	1,145,266,098	7.56%	107,204	0	107,204
MTA - Parking & Traffic	237,959,467	1.57%	22,274	0	22,274
MTA - Taxicab Commission	7,535,999	0.05%	705	0	705
Permit Appeals	1,195,116	0.01%	112	0	112
Department of Police Accountability	9,776,177	0.06%	915	0	915
Police Department	713,980,684	4.71%	66,833	0	66,833
Port Commission	189,297,052	1.25%	17,719	0	17,719
Public Defender	50,185,337	0.33%	4,698	0	4,698
Public Health - Behavioral Health	597,626,124	3.94%	55,941	0	55,941
Public Health - Health at Home	9,494,128	0.06%	889	0	889
Public Health - Health Network Services	320,541,701	2.12%	30,005	0	30,005
Public Health - Jail Health	40,755,399	0.27%	3,815	0	3,815
Public Health - Laguna Honda Hospital	329,316,752	2.17%	30,826	0	30,826
Public Health - Primary Care	120,782,475	0.80%	11,306	0	11,306
Public Health - Admin	210,809,622	1.39%	19,733	0	19,733
Public Health - Public Health	211,427,582	1.40%	19,791	0	19,791
Public Health - SF General Hospital	1,152,531,025	7.61%	107,884	0	107,884
Public Library	185,699,873	1.23%	17,383	0	17,383
Public Works - Admin	18,058,209	0.12%	1,690	0	1,690
Public Works - Architecture	30,269,568	0.20%	2,833	0	2,833

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Public Works - Building Repair	9,027,882	0.06%	845	0	845
Public Works - Engineering	146,356,761	0.97%	13,700	0	13,700
Public Works - Street Env	29,782,559	0.20%	2,788	0	2,788
Public Works - Street Sewer	5,291,254	0.03%	495	0	495
Public Works - Street Use & Map	30,743,108	0.20%	2,878	0	2,878
Public Works - Urban Forest	11,521,271	0.08%	1,078	0	1,078
Public Works - Commission	431,433	0.00%	40	0	40
PUC-Clean Power SF	280,672,293	1.85%	26,273	0	26,273
PUC-Hetch Hetchy	245,676,379	1.62%	22,997	0	22,997
PUC	696,138	0.00%	65	0	65
PUC-Wastewater	323,453,726	2.14%	30,277	0	30,277
PUC-Water	617,665,049	4.08%	57,817	0	57,817
Recreation & Park	241,306,994	1.59%	22,588	0	22,588
Rent Arbitration Board	16,294,283	0.11%	1,525	0	1,525
Retirement Commission	42,768,748	0.28%	4,003	0	4,003
Sanitation & Streets	162,016,308	1.07%	15,166	0	15,166
SF Redevelopment Agency	-	0.00%	0	0	0
SF Unified School District	-	0.00%	0	0	0
Sheriff	299,186,306	1.97%	28,006	0	28,006
Sheriff's Department Oversight	2,511,812	0.02%	235	0	235
Status of Women	14,904,165	0.10%	1,395	0	1,395
Technology	153,419,700	1.01%	14,361	0	14,361
Treasurer/Tax Collector	47,894,703	0.32%	4,483	0	4,483
Trial Courts	134,461,733	0.89%	12,586	0	12,586
War Memorial	36,566,849	0.24%	3,423	0	3,423
<b>Subtotal</b>	<b>15,149,484,026</b>	<b>100.00%</b>	<b>1,418,080</b>	<b>0</b>	<b>1,418,080</b>
Net out amount not allocated out to Departments					(55,476)
<b>Total allocated to Departments</b>					<b>1,362,604</b>

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**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**

<b>COSTS</b>	<b>Amount</b>
Salaries and Benefits	\$ 696,087
<b>Supply and Services Costs</b>	\$ -
Non-personnel Services	\$ 39,745,672
Materials and Supplies	\$ 1,819
Other Services	\$ 103,852
<b>DEPARTMENT Costs Per Financial System</b>	\$ 40,547,430
<b>REVENUE</b>	
Revenues - Transfer In	\$ -
Expenditure Recoveries	\$ 40,797,403

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**DEPARTMENT Revenue Per Financial System** **\$ 40,797,403**

<b>B. INCOMING COSTS - Not applicable</b>		<b>ADM-Risk Management</b>
Department		Incoming
1. Building Deprecation		4,481
2. City Attorney		-
<b>Total Incoming</b>		<b>\$ 4,481</b>

**C. TOTAL ALLOCATED** **\$ 40,551,911**

**RISK MANAGEMENT Allocations**

	Work Order Recoveries	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Administrative Services	314,906	0.77%	313,011	(314,906)	(1,895)
ADM-Real Estate	848,434	2.08%	843,329	(848,434)	(5,105)
Adult Probation	9,956	0.02%	9,896	(9,956)	(60)
Airport	10,460,627	25.64%	10,397,682	(10,460,627)	(62,945)
Arts Commission	17,531	0.04%	17,426	(17,531)	(105)
Asian Art Museum	603,126	1.48%	599,496	(603,126)	(3,629)
Board of Supervisors	7,384	0.02%	7,340	(7,384)	(44)
Building Inspection	3,380	0.01%	3,360	(3,380)	(20)
City Planning	9,227	0.02%	9,171	(9,227)	(56)
Controller	14,241	0.03%	14,155	(14,241)	(86)
Convention Facilities	2,217,450	5.44%	2,204,106	(2,217,450)	(13,343)
Economic & Workforce Development	-	0.00%	0	0	0
Elections	35,819	0.09%	35,603	(35,819)	(216)
Emergency Communications	168,767	0.41%	167,752	(168,767)	(1,016)
Environment	6,867	0.02%	6,825	(6,867)	(41)
Fine Arts Museums	1,443,420	3.54%	1,434,734	(1,443,420)	(8,686)
General City Responsibility	839,639	2.06%	834,586	(839,639)	(5,052)
Health Service System	2,934	0.01%	2,916	(2,934)	(18)
Human Resources	-	0.00%	0	0	0
Human Rights Commission	-	0.00%	0	0	0
Human Services	9,408	0.02%	9,351	(9,408)	(57)
Juvenile Probation	80,471	0.20%	79,987	(80,471)	(484)
Law Library	12,782	0.03%	12,705	(12,782)	(77)
Mayor	61,280	0.15%	60,912	(61,280)	(369)

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MTA - MUNI	5,972,654	14.64%	5,936,715	(5,972,654)	(35,940)
Police Department	-	0.00%	0	0	0
Port Commission	9,270,834	22.72%	9,215,049	(9,270,834)	(55,786)
Public Health - Laguna Honda Hospital	-	0.00%	0	0	0
Public Health - Public Health Division	1,881,800	4.61%	1,870,477	(1,881,800)	(11,323)
Public Health - SF General Hospital	-	0.00%	0	0	0
Public Library	97,770	0.24%	97,182	(97,770)	(588)
Public Works - Admin	425,189	1.04%	422,631	(425,189)	(2,559)
PUC-Public Utilities Bureaus	2,481,206	6.08%	2,466,276	(2,481,206)	(14,930)
PUC-Wastewater	-	0.00%	0	0	0
PUC-Hetch Hetchy	1,647,403	4.04%	1,637,490	(1,647,403)	(9,913)
PUC-Water	-	0.00%	0	0	0
Recreation & Park	300,305	0.74%	298,498	(300,305)	(1,807)
Rent Arbitration Board	840	0.00%	835	(840)	(5)
Retirement Commission	8,594	0.02%	8,543	(8,594)	(52)
SF Redevelopment Agency	-	0.00%	0	0	0
Sheriff	248,788	0.61%	247,291	(248,788)	(1,497)
Technology	856,220	2.10%	851,068	(856,220)	(5,152)
Treasurer/Tax Collector	44,439	0.11%	44,172	(44,439)	(267)
Trial Courts	-	0.00%	0	0	0
War Memorial	393,712	0.97%	391,343	(393,712)	(2,369)
<b>Subtotal</b>	<b>40,797,403</b>	<b>100.00%</b>	<b>40,551,911</b>	<b>-40,797,403</b>	<b>(245,492)</b>
Net out amount not allocated out to Departments					<b>5,052</b>
<b>Total allocated to Departments</b>					<b>(240,440)</b>

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

**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**

	<b>Amount</b>
Salaries and Benefits	10,498,447
Non-personnel Services	84,411,773
Materials and Supplies	491,494
Allocated Charges	1,502,692
Services of Other Departments	1,274,124
Charges for Services	-
Expenditure Recoveries	(98,098,914)
<b>DEPARTMENT Cost Subtotal</b>	<b>79,615</b>
Adjustments	
Expenditure Recoveries	98,098,914
<b>Total</b>	<b>98,098,914</b>
General Admin Distribution	-
Grand Total	98,098,914

**B. INCOMING COSTS - Not applicable**

**C. TOTAL ALLOCATED 98,098,914**

**WORKERS' COMP ALLOCATIONS**

	<b>BENEFITS PAID BY DEPARTMENT</b>	<b>ADMIN CHARGED TO DEPARTMENT</b>	<b>TOTAL CHARGED TO DEPARTMENT</b>	<b>Allocation Percent</b>	<b>Initial Allocation</b>	<b>TOTAL CHARGED TO SMALL DEPARTMENT</b>	<b>Direct Billed</b>	<b>Department Allocation (including Human Resources Breakdown)</b>
Academy of Sciences	-	-	-	0.00%	-	210,392	-	210,392
Administrative Services	1,057,097	350,005	1,407,102	1.43%	1,407,102.34	436,222	(1,407,102)	436,222
Adult Probation	62,186	20,590	82,776	0.08%	82,776.45	-	(82,776)	(0)
Airport	4,097,994	1,356,846	5,454,839	5.56%	5,454,839.24	-	(5,454,839)	(0)
Animal Care	-	-	-	0.00%	-	40,181	-	40,181
Arts Commission	-	-	-	0.00%	-	-	-	-
Asian Art Museum	608	201	809	0.00%	808.94	-	(809)	(0)
Assessor-Recorder	96,795	32,049	128,844	0.13%	128,844.13	-	(128,844)	(0)
Board of Supervisors	-	-	-	0.00%	-	-	-	-
Building Inspection	221,093	73,204	294,297	0.30%	294,296.69	-	(294,297)	(0)
Child Support Services	-	-	-	0.00%	-	-	-	-
Children, Youth & Families	-	-	-	0.00%	-	-	-	-
City Attorney	8,143	2,696	10,839	0.01%	10,839.00	-	(10,839)	(0)
City Planning	-	-	-	0.00%	-	45,061	-	45,061
Civil Service Commission	-	-	-	0.00%	-	1,655	-	1,655
Controller	2,942	974	3,916	0.00%	3,916.29	-	(3,916)	(0)
County Clerk	-	-	-	0.00%	-	-	-	-
District Attorney	327,989	108,597	436,586	0.45%	436,585.62	-	(436,586)	(0)
Economic & Workforce Development	45,692	15,129	60,821	0.06%	60,821.23	-	(60,821)	(0)
Elections	-	-	-	0.00%	-	21,606	-	21,606
Emergency Communications	498,047	164,903	662,950	0.68%	662,949.84	-	(662,950)	(0)

City and County of San Francisco FY 2024-25  
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Environment	-	-	-	0.00%	-	-	-	-
Ethics	-	-	-	0.00%	-	1,959	-	1,959
Fine Arts Museums	503,308	166,645	669,953	0.68%	669,953.28	-	(669,953)	(0)
Fire Department	11,595,670	3,839,326	15,434,996	15.73%	15,434,995.78	-	(15,434,996)	(0)
Health Service System	15,606	5,167	20,773	0.02%	20,772.62	-	(20,773)	(0)
Homelessness and Supportive Housing	-	-	-	0.00%	-	44,549	-	44,549
Human Resources	949,014	314,219	1,263,233	1.29%	1,263,232.69	261,180	(1,263,233)	261,180
Human Rights Commission	-	-	-	0.00%	-	1,078	-	1,078
Human Services	2,374,248	786,114	3,160,362	3.22%	3,160,361.80	-	(3,160,362)	(0)
Juvenile Probation	921,227	305,018	1,226,245	1.25%	1,226,244.66	-	(1,226,245)	(0)
Law Library	-	-	-	0.00%	-	-	-	-
Mayor	(28,971)	(9,592)	(38,563)	-0.04%	(38,563.20)	-	38,563	0
Medical Examiner	-	-	-	0.00%	-	185,719	-	185,719
MTA - MUNI	384,510	127,311	511,821	0.52%	511,821.46	-	(511,821)	(0)
MTA - Taxicab Commission	-	-	-	0.00%	-	-	-	-
Police Accountability	-	-	-	0.00%	-	11,595	-	11,595
Police Department	15,941,520	5,278,237	21,219,758	21.63%	21,219,757.90	-	(21,219,758)	(0)
Port Commission	1,021,449	338,202	1,359,650	1.39%	1,359,650.36	-	(1,359,650)	(0)
Public Defender	30,840	10,211	41,051	0.04%	41,050.78	-	(41,051)	(0)
Public Health - Admin	-	-	-	0.00%	-	-	-	-
Public Health - Behavioral Health	293,121	97,052	390,173	0.40%	390,173.07	-	(390,173)	(0)
Public Health - Jail Health	-	-	-	0.00%	-	-	-	-
Public Health - Laguna Honda Hospital	4,252,824	1,408,110	5,660,934	5.77%	5,660,933.59	-	(5,660,934)	(0)
Public Health - Primary Care	-	-	-	0.00%	-	-	-	-
Public Health - Public Health Division	1,344,347	445,113	1,789,460	1.82%	1,789,460.34	-	(1,789,460)	(0)
Public Health - SF General Hospital	7,347,917	2,432,895	9,780,813	9.97%	9,780,812.61	-	(9,780,813)	(0)
Public Library	1,054,494	349,143	1,403,637	1.43%	1,403,637.06	-	(1,403,637)	(0)
Public Works - Admin	3,931,107	1,301,589	5,232,696	5.33%	5,232,696.12	-	(5,232,696)	(0)
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	493,336	163,344	656,680	0.67%	656,679.86	-	(656,680)	(0)
PUC-Wastewater	1,896,426	627,907	2,524,332	2.57%	2,524,332.12	-	(2,524,332)	(0)
PUC-Hetch Hetchy	240,657	79,682	320,339	0.33%	320,338.95	-	(320,339)	(0)
PUC-Water	1,927,527	638,204	2,565,732	2.62%	2,565,731.60	-	(2,565,732)	(0)
Recreation & Park	3,138,520	1,039,164	4,177,684	4.26%	4,177,684.32	-	(4,177,684)	(0)
Rent Arbitration Board	-	-	-	0.00%	-	764	-	764
Retirement Commission	50,568	16,743	67,311	0.07%	67,310.85	-	(67,311)	(0)
SF Community College District	629,377	208,387	837,764	0.85%	837,763.68	-	(837,764)	(0)
Sheriff	6,560,569	2,172,204	8,732,773	8.90%	8,732,773.31	-	(8,732,773)	(0)
Sheriff's Department Oversight	-	-	-	0.00%	-	433	-	433
Status of Women	-	-	-	0.00%	-	-	-	-
Technology	268,636	88,945	357,581	0.36%	357,581.47	-	(357,581)	(0)
Treasurer/Tax Collector	73,866	24,457	98,323	0.10%	98,322.93	-	(98,323)	(0)
Trial Courts	-	-	-	0.00%	-	841	-	841
War Memorial	67,331	22,293	89,625	0.09%	89,624.61	-	(89,625)	(0)
Subtotal	73,697,629	24,401,285	98,098,914	100.00%	98,098,914	1,263,233	(98,098,914)	1,263,233
							98,098,914.39	

**HUMAN RESOURCES ALLOCATION BREAKDOWN**

City and County of San Francisco FY 2024-25  
OMB A-87 Cost Allocation Plan

<b>Grand Total</b>	Human Resources Total Allocation includes small departments	FY 2022-23 Benefit Payme	FY 2022-23 Admin	FY 2022-23 Total Billing
		817,195	446,038	1,263,233
Breakdown:				
Academy of Sciences	Academy of Sciences	158,059	52,333	210,392
Administrative Services-CCSF	Administrative Services	327,716	108,506	436,222
Animal Care & Control	Animal Care	30,186	9,995	40,181
City Planning Dept	City Planning	33,852	11,208	45,061
Civil Service Commission	Civil Service Commission	1,243	412	1,655
Department of Police Accountabili	Police Accountability	8,711	2,884	11,595
Ethics Commission	Ethics	1,472	487	1,959
Homelessness and Supportive Hou	Homelessness and Supportive Housing	33,468	11,081	44,549
Human Resources	Human Resources	64,393	196,787	261,180
Human Rights Commission	Human Rights Commission	810	268	1,078
Medical Examiner	Medical Examiner	139,523	46,196	185,719
	Retirement Commission	-	-	-
Rent Arbitration Board	Rent Arbitration Board	574	190	764
SF Elections Dept	Elections	16,232	5,374	21,606
Trial Courts	Trial Courts	632	209	841
Sheriff's Department Oversight	Sheriff's Department Oversight	325	108	433