



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

City/County of San Francisco
San Francisco, California

Date:
Filing Ref:

July 17, 2025
SFO26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. This approval is subject to the conditions contained in Section III.

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

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--|--|
| 1. Employee Fringe Benefits | 8. 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.

SECTION III: CONDITIONS

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

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

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

CITY/COUNTY OF SAN FRANCISCO**BY Original signed by**

ChiaYu Ma

**Name
Deputy Controller**

**Title
07-22-2025**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER****BY Original signed by**

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****07-23-2025**

Date

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

City and County of San Francisco FY 2025-26
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SUMMARY SCHEDULE

ADM Animal Care
And 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	-	-	225,361	-	-	-	-	-	798,592	35,062
2 Equipment Depreciation	-	-	312,799	15,601	-	-	2,388	21,418	4,424	-
3 Board of Supervisors	1,207	-	-	9,720	209,296	-	6,785	2,069	6,788	14,999
4 Controller	23,666	-	-	159,854	333,578	-	113,560	40,148	121,660	46,224
5 Health Service System	72,507	-	-	978,851	701,678	-	310,506	331,518	1,116,301	(127,251)
6 Administrative Services	2,618	2,895,295	7,024,679	27,952	494,210	693,466	27,518	4,004	19,660	37,064
7 City Attorney	9,823	-	811,936	(24,881)	142,931	-	211,060	31,644	302,435	(781,510)
8 Civil Service Commission	274	-	-	3,371	40,311	-	1,055	1,290	4,386	7,334
9 Human Resources	6,315	-	-	77,774	930,092	-	24,343	29,772	101,205	169,228
10 Mayor's Budget Office	691	-	-	5,380	120,845	-	3,957	1,056	3,442	7,971
11 Admin Svcs - Risk Management	-	-	3,806	35	43,771	-	70	3,105	-	12
12 Human Resources - Workers' Comp	162,601	-	-	0	-	173,020	-	-	0	0
TOTAL CURRENT ALLOCATIONS	279,702	2,895,295	8,378,581	1,253,657	3,016,712	866,486	701,241	466,026	2,478,893	(590,866)
Prior Allocation in FY 2023-24 Plan	124,421	2,502,090	7,822,279	1,226,229	65,575	629,354	775,797	598,078	2,214,546	(114,104)
Adjustment for Difference to Prior Plan	155,281	393,206	556,302	27,428	2,951,137	237,132	(74,556)	(132,052)	264,347	(476,762)
TOTAL ALLOCATION IN FY 2025-26 PLAN	434,983	3,288,501	8,934,883	1,281,085	5,967,849	1,103,618	626,686	333,974	2,743,240	(1,067,628)

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	-	-	-	99,337	32,031	-	42,985	120,606	394,720	112,462	-
2 Equipment Depreciation	-	-	-	-	14,727	-	-	-	63,030	145,473	-
3 Board of Supervisors	2,482	-	52,564	52,936	10,240	-	15,701	25,033	3,945	22,988	5,515
4 Controller	9,972	-	995,461	654,630	199,363	-	305,530	485,027	76,897	449,665	107,587
5 Health Service System	(33,261)	-	74,139	63,414	(78,617)	-	2,030,210	1,087,612	355,287	2,007,726	56,956
6 Administrative Services	8,339	-	140,382	122,645	36,425	902,937	44,183	57,596	8,051	84,367	14,884
7 City Attorney	33,923	228,873	(219,632)	(79,558)	(548,905)	2,912	560,723	(113,789)	207,296	(1,295,289)	23,201
8 Civil Service Commission	1,561	-	1,582	1,062	5,060	-	8,018	3,661	1,751	7,177	2,305
9 Human Resources	36,028	-	36,511	24,498	116,754	-	184,998	84,464	40,400	165,589	53,181
10 Mayor's Budget Office	1,265	-	31,675	31,982	5,434	-	8,291	14,634	2,124	12,847	2,992
11 Admin Svcs - Risk Management	-	-	-	-	32	9,342	-	-	122	798	24
12 Human Resources - Workers' Comp	-	-	-	170	50,451	-	0	0	44,923	0	0
TOTAL CURRENT ALLOCATIONS	60,310	228,873	1,112,683	971,116	(157,005)	915,191	3,200,639	1,764,844	1,198,543	1,713,802	266,645
Prior Allocation in FY 2023-24 Plan	(21,726)	137,422	1,213,088	0	49,597	653,681	3,259,809	2,083,884	1,683,767	2,849,026	147,871
Adjustment for Difference to Prior Plan	82,036	91,451	(100,405)	971,116	(206,602)	261,510	(59,170)	(319,040)	(485,224)	(1,135,224)	118,774
TOTAL ALLOCATION IN FY 2025-26 PLAN	142,345	320,324	1,012,278	1,942,232	(363,606)	1,176,700	3,141,468	1,445,804	713,320	578,578	385,419

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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 - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Jail Health				
1 Building Depreciation	10,726	-	2,603,785	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	88	3,029,299	-	-	-	-	-	-	-	2,464,896
3 Board of Supervisors	1,310	4,319	90,194	114,576	1,765	60,714	7,416	60,293	24,900	31,924	
4 Controller	9,990	83,625	1,671,444	1,875,120	34,252	1,189,520	144,520	(18,952)	484,205	(2,533,936)	
5 Health Service System	159,516	729,611	11,559,031	2,087,083	118,625	1,037,097	370,475	3,459,897	1,460,506	2,220,898	
6 Administrative Services	2,645	8,157	190,982	270,917	3,424	133,159	15,075	122,030	49,446	115,439	
7 City Attorney	189,396	354,259	1,737,444	547,537	-	-	103,045	(353,174)	35,616	-	
8 Civil Service Commission	628	3,035	47,971	19,127	1,087	15,234	3,395	31,708	13,385	14,624	
9 Human Resources	14,497	70,026	1,106,832	441,318	25,083	351,500	78,338	731,603	308,827	337,410	
10 Mayor's Budget Office	698	2,152	47,330	66,611	903	34,506	3,977	31,695	13,045	17,118	
11 Admin Svcs - Risk Management	-	6,143	-	-	-	-	-	-	-	-	
12 Human Resources - Workers' Comp	-	0	0	-	-	-	-	0	-	-	
TOTAL CURRENT ALLOCATIONS	389,406	1,261,415	22,084,313	5,422,290	185,139	2,821,730	726,242	4,065,100	2,389,930	2,668,373	
Prior Allocation in FY 2023-24 Plan	395,046	1,317,241	18,055,541	4,243,544	171,268	2,838,411	767,684	4,265,437	2,075,072	1,301,793	
Adjustment for Difference to Prior Plan	(5,640)	(55,825)	4,028,772	1,178,746	13,871	(16,680)	(41,442)	(200,337)	314,858	1,366,579	
TOTAL ALLOCATION IN FY 2025-26 PLAN	383,766	1,205,590	26,113,085	6,601,036	199,010	2,805,050	684,800	3,864,763	2,704,788	4,034,952	

SUMMARY SCHEDULE

Department	Public Health - Public Health		Homelessness and Supportive Housing	Public Health - Health Network Services					Medical Examiner	MTA - MUNI
	Public Health - Public Health Division	Public Health - SF General Hospital		Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor		
1 Building Depreciation	175,446	-	-	12,966	950,860	-	-	855,096	-	1,074,563
2 Equipment Depreciation	-	-	17,325	-	69,028	9,587	-	-	-	-
3 Board of Supervisors	29,071	201,817	110,173	3,568	197,091	8,535	287	31,747	-	216,878
4 Controller	567,874	239,973	2,169,759	64,553	621,081	166,170	5,632	611,175	-	(791,351)
5 Health Service System	1,158,968	7,812,898	1,515,407	317,238	322,065	1,116,615	14,501	1,167,371	-	196,100
6 Administrative Services	61,854	429,066	259,739	8,261	442,026	25,451	630	77,396	945,963	433,018
7 City Attorney	(154,311)	(414,211)	1,205,426	(63,044)	842,935	276,205	327	1,564,941	161,888	(4,170,484)
8 Civil Service Commission	10,621	71,602	5,635	1,124	60,789	4,189	52	4,305	-	118,897
9 Human Resources	245,066	1,652,054	130,007	25,935	1,402,573	96,658	1,205	99,337	-	2,690,465
10 Mayor's Budget Office	16,006	111,450	66,030	1,992	110,257	4,533	166	18,611	-	113,614
11 Admin Svcs - Risk Management	7,457	-	828	-	33	347	46	267	-	26,216
12 Human Resources - Workers' Comp	-	0	143,788	13,302	-	0	-	0	459,760	-
TOTAL CURRENT ALLOCATIONS	2,118,051	10,104,650	5,624,117	385,896	5,018,739	1,708,290	22,846	4,430,247	1,567,611	(92,083)
Prior Allocation in FY 2023-24 Plan	3,367,753	9,461,168	4,457,386	424,922	5,618,946	1,607,578	27,047	4,211,935	1,424,615	(555,243)
Adjustment for Difference to Prior Plan	(1,249,702)	643,482	1,166,731	(39,026)	(600,206)	100,712	(4,200)	218,312	142,996	463,160
TOTAL ALLOCATION IN FY 2025-26 PLAN	868,350	10,748,131	6,790,848	346,870	4,418,533	1,809,002	18,646	4,648,558	1,710,608	371,076

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SUMMARY SCHEDULE

Department	MTA - Parking & Traffic (Street Mgmt)			Department of Police Accountability		Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department					
1 Building Depreciation	-	-	863	72,206	4,049,755	-	174,000	-	42,494	25,865
2 Equipment Depreciation	-	-	-	-	1,824,664	-	16,076	-	1,161,529	-
3 Board of Supervisors	42,040	1,303	196	1,784	134,873	24,479	9,488	35,352	(154)	8,427
4 Controller	817,450	25,441	(8,276)	34,655	2,606,755	(208,606)	184,179	205,561	(1,503,510)	163,774
5 Health Service System	(1,412,736)	(4,371)	12,299	261,027	14,930,974	25,161	1,558,911	254,250	48,638	51,439
6 Administrative Services	84,365	2,705	401	8,460	322,702	68,033	23,894	88,222	14,493	22,991
7 City Attorney	496,902	315,484	(23,935)	55,474	5,992,205	(611,421)	74,288	(100,646)	335,194	1,206
8 Civil Service Commission	20,222	690	85	1,034	65,556	6,239	5,748	18,889	4,826	4,717
9 Human Resources	523,791	11,549	1,958	23,867	1,512,567	143,958	132,634	435,828	103,360	109,313
10 Mayor's Budget Office	22,008	714	106	923	71,735	13,897	4,870	18,538	(788)	4,383
11 Admin Svcs - Risk Management	-	-	-	-	-	37,921	-	420	1,999	-
12 Human Resources - Workers' Comp	-	-	-	8,073	0	-	0	-	-	-
TOTAL CURRENT ALLOCATIONS	594,041	353,515	(16,303)	467,503	31,511,786	(500,338)	2,184,089	956,415	208,081	392,115
Prior Allocation in FY 2023-24 Plan	2,553,410	1,878,212	(18,870)	497,149	31,010,769	(281,903)	2,030,623	879,043	(37,133)	198,791
Adjustment for Difference to Prior Plan	(1,959,369)	(1,524,698)	2,567	(29,646)	501,017	(218,435)	153,466	77,372	245,214	193,324
TOTAL ALLOCATION IN FY 2025-26 PLAN	(1,365,328)	(1,171,183)	(13,736)	437,858	32,012,803	(718,774)	2,337,556	1,033,786	453,295	585,438

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	-	-	-	38,841	-	-	11,394	-	1,012	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	10,471	76	-	23,883	21,043	347	5,465	8,713	4,710	56,573	50,401
4 Controller	205,195	1,472	-	467,524	409,513	6,211	106,557	170,275	(5,435,411)	1,115,153	989,209
5 Health Service System	27,691	581	-	73,339	116,235	13,549	25,881	32,911	(9,473)	(495)	(4,898)
6 Administrative Services	23,076	144	-	60,216	42,143	538	13,304	18,274	43,573	129,674	116,257
7 City Attorney	138,377	-	-	187,534	2,829,053	-	165,979	319,922	(375,082)	-	2,631,128
8 Civil Service Commission	2,245	53	-	6,734	10,706	1,248	2,384	3,031	17,858	934	9,233
9 Human Resources	58,846	1,234	-	155,853	247,011	28,793	54,999	69,939	412,027	21,539	213,028
10 Mayor's Budget Office	5,963	38	-	13,455	11,118	17	2,949	4,821	90	34,210	29,175
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	-	10,954	-	7,301
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	0	-	-
TOTAL CURRENT ALLOCATIONS	471,865	3,598	0	1,027,378	3,686,821	50,704	388,912	627,887	(5,329,740)	1,357,587	4,040,833
Prior Allocation in FY 2023-24 Plan	301,353	0	0	707,354	2,970,053	102,688	294,000	618,850	(3,217,007)	1,028,817	1,676,865
Adjustment for Difference to Prior Plan	170,513	3,598	0	320,024	716,769	(51,984)	94,913	9,037	(2,112,734)	328,771	2,363,968
TOTAL ALLOCATION IN FY 2025-26 PLAN	642,378	7,197	0	1,347,402	4,403,590	(1,281)	483,825	636,924	(7,442,474)	1,686,358	6,404,801

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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	-	-	7,239	22,270	-	-	81,003	-	-	902,925	-	6,931
2 Equipment Depreciation	-	-	948,384	-	-	-	-	-	-	227,676	-	-
3 Board of Supervisors	68,108	107,474	47,452	2,980	8,539	-	-	-	-	50,218	278	2,204
4 Controller	1,337,477	2,110,118	127,770	58,206	(133,609)	-	-	-	-	978,606	(46,954)	43,306
5 Health Service System	(5,843)	(9,670)	4,407,828	56,419	(69,133)	-	-	-	-	6,279,881	14,501	101,510
6 Administrative Services	158,565	248,247	99,643	6,220	22,313	-	-	-	-	116,053	616	7,499
7 City Attorney	(2,204,942)	(115,763)	(431,318)	(5,728)	(805,281)	12,251	(77,830)	205	-	3,448,055	52,789	61,214
8 Civil Service Commission	11,016	18,230	28,752	1,087	2,714	14,535	-	121,515	-	22,922	40	292
9 Human Resources	254,167	420,615	663,387	25,083	62,616	335,375	-	3,255,661	-	528,877	921	6,730
10 Mayor's Budget Office	39,651	62,438	24,356	1,641	4,765	-	-	-	-	26,940	163	1,293
11 Admin Svcs - Risk Management	-	-	1,248	4	30	-	-	-	-	1,064	-	-
12 Human Resources - Workers' Comp	0	0	-	107	0	0	-	-	-	0	1,198	-
TOTAL CURRENT ALLOCATIONS	(341,802)	2,841,688	5,924,742	168,288	(907,047)	362,161	3,174	3,377,381	0	12,583,216	23,552	230,979
Prior Allocation in FY 2023-24 Plan	(40,328)	2,016,253	6,046,897	171,661	(97,997)	480,308	694,098	2,708,103	0	11,777,466	6,649	280,029
Adjustment for Difference to Prior Plan	(301,474)	825,435	(122,156)	(3,373)	(809,050)	(118,147)	(690,924)	669,278	0	805,750	16,903	(49,051)
TOTAL ALLOCATION IN FY 2025-26 PLAN	(643,276)	3,667,123	5,802,586	164,915	(1,716,097)	244,014	(687,750)	4,046,659	0	13,388,966	40,454	181,928

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	242,031	821,514	679,132	-	-	14,724,075	3,857,377	18,581,452	18,581,452	-
2 Equipment Depreciation	313,674	-	-	-	-	10,662,084	293,580	10,955,665	10,955,665	-
3 Board of Supervisors	27,230	8,949	7,983	6,179	-	2,415,912	158,494	2,574,406	2,574,406	-
4 Controller	241,655	174,000	151,459	119,029	-	16,231,661	1,767,627	17,999,288	17,999,288	-
5 Health Service System	95,858	1,290,633	2,878,547	(17,846)	-	76,795,079	6,609,054	83,404,132	83,404,132	-
6 Administrative Services	84,817	22,937	12,920	16,281	-	18,120,529	221,138	18,341,667	18,341,667	-
7 City Attorney	(92,655)	862,985	(3,877)	(7,182)	34,167	14,525,738	1,337,855	15,863,593	15,863,593	-
8 Civil Service Commission	7,350	4,863	11,687	1,725	-	946,770	52,580	999,350	999,350	-
9 Human Resources	169,578	112,210	269,651	39,811	-	22,296,662	1,063,933	23,360,595	23,360,595	-
10 Mayor's Budget Office	15,396	4,680	3,035	3,485	-	1,341,341	90,627	1,431,968	1,431,968	-
11 Admin Svcs - Risk Management	3,168	162	-	1,801	-	168,527	1,575	170,102	170,102	-
12 Human Resources - Workers' Comp	0	0	-	0	-	1,057,394	603,391	1,660,785	1,660,785	-
TOTAL CURRENT ALLOCATIONS	1,108,102	3,302,935	4,010,537	163,283	34,167	179,285,772	16,057,231	195,343,003		
Prior Allocation in FY 2023-24 Plan	814,723	2,936,990	4,104,912	275,854	(96,850)	168,649,656			(0) ← must be zero	
Adjustment for Difference to Prior Plan	293,379	365,945	(94,375)	(112,570)	131,016	10,636,117				
TOTAL ALLOCATION IN FY 2025-26 PLAN	1,401,481	3,668,880	3,916,162	50,713	165,183	189,921,889				