

FY 2017-18 Full Cost Allocation Plan

City and County of San Francisco
For the Plan Year Ending
June 30, 2018

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

ALLOCATION OF FY2015-16 OVERHEAD COSTS TO BE CHARGED IN FY2017-18 BUDGET**TABLE OF CONTENTS**

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INTRODUCTION - 1. 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
- **Schedule 4 Controller:** No change to prior year methodology
- **Schedule 5 Health Service System:** No change to prior year methodology
- **Schedule 6 Administrative Services:** No change to prior year methodology
- **Schedule 7 Civil Service Commission:** No change to prior year methodology
- **Schedule 8 Human Resources:** No change to prior year methodology
- **Schedule 9 Mayor Office:** No change to prior year methodology
- **Schedule 10 Law Library:** No change to prior year methodology

INTRODUCTION - 2. Differences From Current Year A-87 Plan

- **Schedule 1 Building Depreciation:** No changes
- **Schedule 2 Equipment Depreciation:** A-87 allocations included the depreciation expenses for all equipment purchased with general fund support and excluded all general fund supported purchases made at Human Services, Child Support Services, and MTA-Parking and Traffic per the State audit in FY09-10. The Full Cost Plan includes all depreciation expenses for general fund purchased equipment.
- **Schedule 3 Board of Supervisors:** A-87 allocations included only non "general government" costs including budget and legislative analyst and records and information management. The Full Cost Plan allocates all of Board of Supervisor costs based on each departments total budget share.
- **Schedule 4 Controller:** No changes. Controller's office activities that were unallowable in A-87 plan were fully recovered so no changes needed.
- **Schedule 5 Health Service System:** No changes
- **Schedule 6 Administrative Services:** A-87 allocations included only non - "general government" costs including division management and contract administration. The Full Cost Plan allocates all of Administrative Service costs based on each departments budget share.
- **Schedule 7 Civil Service Commission:** No changes
- **Schedule 8 Human Resources:** No changes
- **Schedule 9 Mayor Office:** A-87 includes only the Mayor's Budget Office. The Full Cost Plan includes the full Mayor's Office costs.
- **Schedule 10 Law Library:** This schedule allocates General Fund Law Library costs and allocates those costs direct to City Attorney. It is included in the Full Cost Plan but not in the A-87.

SUMMARY SCHEDULE

Department	Academy of Sciences	ADM-Central Shops	ADM-Real Estate	Adult Probation	Airport	Animal Care	Arts Commission	Asian Art Museum	Assessor-Recorder	Building Inspection
1 Building Depreciation	-	-	19,206	73,901	-	-	-	-	729,525	32,708
2 Equipment Depreciation	22,528	-	73,036	42,986	-	-	-	85,052	3,442	-
3 Board of Supervisors	7,670	-	-	49,147	1,296,512	-	22,496	15,075	35,374	103,017
4 Controller	23,052	-	-	170,116	(67,118)	-	38,394	48,135	101,779	(8,990)
5 Health Service System	61,517	-	-	686,941	(696,330)	-	196,672	235,831	701,887	(153,277)
6 Administrative Services	2,068	1,863,180	3,692,292	67,126	366,256	842,079	43,600	4,065	43,338	70,784
7 Civil Service Commission	302	-	-	3,843	42,354	-	988	1,510	4,062	7,219
8 Human Resources	7,172	-	-	2,765	572,017	-	(152,029)	35,860	42,772	(110,646)
9 Mayor's Office	4,762	-	-	30,512	804,914	-	13,966	9,359	21,962	63,956
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2015-16 COSTS	129,071	1,863,180	3,784,534	1,127,337	2,318,605	842,079	164,086	434,887	1,684,141	4,771
Interest factor through August 2016 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward	131,007	1,891,128	3,841,302	1,144,247	2,353,384	854,710	166,548	441,410	1,709,403	4,843
FY 2015-16 Full Cost Plan Estimates	100,710	1,750,818	2,939,949	1,021,668	3,033,629	645,072	213,217	347,788	1,642,814	261,179
FY 2015-16 Roll-Forward (difference actual to estimate)	28,361	112,363	844,584	105,669	(715,025)	197,007	(49,131)	87,099	41,327	(256,408)
TOTAL ALLOCATION IN FY 2017-18 Budget	159,368	2,003,491	4,685,886	1,249,916	1,638,359	1,051,716	117,417	528,509	1,750,730	(251,565)

SUMMARY SCHEDULE

Department	Child Support Services	Children & Families Commission	Children, Youth & Families	City Planning	City Attorney	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications
1 Building Depreciation	-	-	-	287,460	802,766	-	190,890	74,990	360,582	56,355
2 Equipment Depreciation	-	-	-	59,960	25,402	-	72,534	2,442	67,366	188,843
3 Board of Supervisors	18,937	75,829	250,094	60,447	111,622	-	75,956	60,086	27,604	121,408
4 Controller	2,173	92,435	419,476	172,234	287,526	-	324,458	187,869	105,421	405,816
5 Health Service System	(608,053)	(23,604)	4,069	28,867	(220,798)	-	1,271,354	548,528	235,816	1,209,837
6 Administrative Services	42,547	30,928	114,229	90,425	(295,186)	154,809	104,771	(39,459)	29,238	144,596
7 Civil Service Commission	2,059	384	1,153	5,572	8,070	-	7,247	2,663	2,004	6,451
8 Human Resources	16,167	(40,974)	(143,265)	(180,876)	187,494	-	143,337	(92,664)	(45,404)	(72,520)
9 Mayor's Office	11,757	(162,727)	155,266	37,527	69,298	-	22,267	37,303	17,138	23,215
10 Law Library	-	-	-	-	1,417,361	-	-	-	-	-
TOTAL ALLOCATION OF FY 2015-16 COSTS	(514,413)	(27,727)	801,021	561,618	2,393,556	154,809	2,212,812	781,758	799,764	2,084,001
Interest factor through August 2016 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward	(522,129)	(28,143)	813,036	570,042	2,429,459	157,131	2,246,004	793,485	811,760	2,115,261
FY 2015-16 Full Cost Plan Estimates	(12,180)	217,191	449,935	357,484	2,086,422	37,316	2,006,946	932,393	733,239	2,301,788
FY 2015-16 Roll-Forward (difference actual to estimate)	(502,232)	(244,918)	351,086	204,134	307,133	117,493	205,866	(150,635)	66,524	(217,787)
TOTAL ALLOCATION IN FY 2017-18 Budget	(1,024,361)	(273,061)	1,164,122	774,176	2,736,592	274,624	2,451,870	642,850	878,285	1,897,474

SUMMARY SCHEDULE

Department	Environment	Ethics	Fine Arts Museums	Fire	Public Health - Health at Home	Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Mental Health	Public Health - Primary Care	Public Health - Public Health
1 Building Depreciation	-	9,106	-	500	-	-	-	-	-	313,104
2 Equipment Depreciation	-	-	4,338	1,416,357	-	-	-	-	-	122,653
3 Board of Supervisors	25,446	5,754	26,755	521,270	10,647	46,054	364,150	424,092	131,869	646,802
4 Controller	16,872	21,829	90,865	2,090,806	50,637	179,383	686,966	1,023,946	612,671	524,997
5 Health Service System	(73,197)	66,644	486,958	7,662,655	222,755	657,905	6,579,525	2,683,423	2,647,161	3,646,969
6 Administrative Services	18,898	1,467	7,215	215,166	4,037	17,082	151,401	264,528	56,541	359,825
7 Civil Service Commission	2,416	412	3,047	43,260	1,180	3,486	36,782	14,219	14,027	19,324
8 Human Resources	(97,479)	(8,603)	48,373	951,475	28,036	82,805	793,973	331,165	333,174	(136,183)
9 Mayor's Office	15,798	3,572	16,611	323,620	6,610	28,592	226,075	263,289	81,869	(15,899)
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2015-16 COSTS	(91,247)	100,181	684,162	13,225,109	323,903	1,015,307	8,838,873	5,004,662	3,877,311	5,481,592
Interest factor through August 2016 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward	(92,615)	101,683	694,425	13,423,485	328,761	1,030,536	8,971,456	5,079,732	3,935,471	5,563,816
FY 2015-16 Full Cost Plan Estimates	(21,651)	153,212	633,435	11,318,639	78,024	1,047,509	1,254,948	4,544,796	3,561,714	4,861,044
FY 2015-16 Roll-Forward (difference actual to estimate)	(69,596)	(53,031)	50,727	1,906,469	245,878	(32,203)	7,583,925	459,866	315,598	620,548
TOTAL ALLOCATION IN FY 2017-18 Budget	(162,212)	48,652	745,152	15,329,955	574,640	998,333	16,555,381	5,539,598	4,251,069	6,184,364

SUMMARY SCHEDULE

Department	Public Health - SF General Hospital	Public Health - Substance Abuse	Human Rights Commission	Human Services	Juvenile Probation	Medical Examiner	MTA - MUNI	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals
1 Building Depreciation	-	-	11,008	709,030	-	60,757	1,058,869	3,919	-	9,465
2 Equipment Depreciation	-	-	-	114,312	13,577	-	106	-	-	-
3 Board of Supervisors	1,245,634	110,457	3,830	1,374,127	61,766	-	1,301,318	308,232	7,878	1,360
4 Controller	2,843,434	259,121	15,212	2,138,134	246,460	-	744,433	1,093,047	27,509	4,024
5 Health Service System	(8,299,001)	259,018	56,391	(373,738)	1,061,170	-	(5,278,526)	3,585,423	88,337	11,103
6 Administrative Services	251,428	67,083	3,343	615,021	30,605	634,064	(154,575)	92,448	2,124	5,029
7 Civil Service Commission	79,218	1,372	302	61,678	5,929	-	(35,177)	18,940	467	137
8 Human Resources	1,602,904	32,600	(30,343)	899,227	138,651	-	1,923,474	449,883	11,084	3,260
9 Mayor's Office	773,328	68,575	2,378	661,594	38,346	-	573,512	191,360	4,891	845
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2015-16 COSTS	(1,503,055)	798,227	62,121	6,199,387	1,596,504	694,821	133,435	5,743,251	142,289	35,223
Interest factor through August 2016 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward	(1,525,601)	810,200	63,052	6,292,378	1,620,452	705,243	135,436	5,829,400	144,423	35,752
FY 2015-16 Full Cost Plan Estimates	3,874,180	623,537	64,073	5,278,665	1,630,188	587,626	420,502	5,511,858	113,035	6,824
FY 2015-16 Roll-Forward (difference actual to estimate)	(5,377,235)	174,690	(1,952)	920,722	(33,683)	107,195	(287,068)	231,393	29,254	28,399
TOTAL ALLOCATION IN FY 2017-18 Budget	(6,902,836)	984,890	61,100	7,213,099	1,586,769	812,439	(151,632)	6,060,794	173,677	64,151

SUMMARY SCHEDULE

Department	Police	Port	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture	Public Works - Bldg Repair	Public Works - Construction	Public Works - Engineering	Public Works - Street Env
1 Building Depreciation	491,668	-	174,000	-	234,913	182,350	-	-	181,968	-
2 Equipment Depreciation	1,927,534	-	18,211	82,490	214,146	-	-	-	-	-
3 Board of Supervisors	798,050	140,471	46,826	160,515	60,552	24,609	34,350	-	173,489	86,783
4 Controller	3,491,039	109,741	204,481	183,384	(1,046,956)	171,892	134,652	-	521,557	344,532
5 Health Service System	12,738,095	(132,904)	850,987	85,772	(5,837,127)	942,824	500,061	-	1,297,034	1,297,034
6 Administrative Services	419,175	50,505	40,938	201,877	(396,159)	54,488	45,441	-	79,687	67,317
7 Civil Service Commission	76,034	6,368	4,447	17,952	3,212	4,968	2,635	-	6,835	6,835
8 Human Resources	1,713,324	65,311	103,004	80,739	(47,286)	118,013	62,592	-	162,349	162,349
9 Mayor's Office	391,023	73,612	4,182	99,653	37,592	15,278	21,326	-	107,708	53,878
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2015-16 COSTS	22,045,943	313,104	1,447,075	912,381	(6,777,115)	1,514,423	801,058	0	2,530,627	2,018,727
Interest factor through August 2016 expected charge	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015
Subtotal before roll-forward	22,376,632	317,800	1,468,781	926,067	(6,878,771)	1,537,140	813,074	0	2,568,586	2,049,008
FY 2015-16 Full Cost Plan Estimates	19,671,878	421,428	1,330,554	819,655	(6,023,793)	1,072,641	643,002	264,215	1,878,680	1,878,007
FY 2015-16 Roll-Forward (difference actual to estimate)	2,374,065	(108,324)	116,521	92,727	(753,322)	441,783	158,057	(264,215)	651,947	140,720
TOTAL ALLOCATION IN FY 2017-18 Budget	24,750,697	209,476	1,585,302	1,018,793	(7,632,093)	1,978,923	971,131	(264,215)	3,220,534	2,189,728

SUMMARY SCHEDULE

Department	Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC	PUC-Clean Water	PUC-Hetch Hetchy	PUC-Water	Recreation & Park	Rent Arbitration Board	Retirement Commission
1 Building Depreciation	-	-	-	66	-	-	-	26,687	17,801	-
2 Equipment Depreciation	-	-	-	-	-	-	-	219,775	-	-
3 Board of Supervisors	33,547	40,275	40,903	136,507	330,908	250,169	568,164	261,806	10,171	39,072
4 Controller	120,243	152,125	155,424	(3,629,299)	987,452	729,862	1,857,214	596,471	8,923	18,156
5 Health Service System	401,091	541,733	557,360	(520,406)	(350,587)	(77,546)	(408,227)	2,377,737	(18,295)	(15,513)
6 Administrative Services	25,268	42,568	31,992	(584,917)	245,412	348,344	493,876	182,186	10,901	34,356
7 Civil Service Commission	2,114	2,855	2,937	(182,076)	12,736	8,948	18,281	26,763	878	2,470
8 Human Resources	50,204	67,808	69,765	(326,992)	164,140	192,921	389,026	425,553	(40,468)	36,835
9 Mayor's Office	20,827	25,004	25,394	(154,252)	205,438	155,312	428,633	143,904	6,315	24,257
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2015-16 COSTS	653,294	872,369	883,774	(5,261,368)	1,595,499	1,608,010	3,346,967	4,260,883	(3,774)	139,633
Interest factor through August 2016 expected charge	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015
Subtotal before roll-forward	663,094	885,454	897,030	(5,340,288)	1,619,431	1,632,130	3,397,172	4,324,796	(3,830)	141,728
FY 2015-16 Full Cost Plan Estimates	607,761	677,719	743,302	(3,116,413)	1,478,989	1,060,590	2,428,963	4,309,589	34,276	212,389
FY 2015-16 Roll-Forward (difference actual to estimate)	45,533	194,649	140,472	(2,144,955)	116,509	547,419	918,004	(48,706)	(38,050)	(72,756)
TOTAL ALLOCATION IN FY 2017-18 Budget	708,627	1,080,104	1,037,502	(7,485,243)	1,735,940	2,179,549	4,315,176	4,276,090	(41,880)	68,972

SUMMARY SCHEDULE

Department	SF Community College District	SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies
1 Building Depreciation	-	79,820	-	776,865	5,885	146,861	815,296	368,328	-	-
2 Equipment Depreciation	-	-	-	195,416	-	22,809	-	-	11,629	-
3 Board of Supervisors	-	-	170	301,766	9,844	141,732	57,493	182,472	35,731	-
4 Controller	-	-	347	1,243,837	23,459	320,728	60,613	691,789	64,359	-
5 Health Service System	7,340,781	-	5,676,019	5,039,277	35,885	4,958	974,021	2,312,018	5,140	-
6 Administrative Services	-	-	46	165,705	(15,399)	(60,141)	41,807	49,209	21,241	-
7 Civil Service Commission	19,050	-	106,702	25,638	137	6,313	5,243	13,038	1,729	-
8 Human Resources	452,491	-	2,534,505	564,728	(4,785)	(149,541)	83,398	309,702	40,549	-
9 Mayor's Office	-	-	106	187,346	6,112	(207,160)	35,694	113,284	22,183	-
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2015-16 COSTS	7,812,322	79,820	8,317,894	8,500,577	61,138	226,559	2,073,565	4,039,840	202,560	0
Interest factor through August 2016 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward	7,929,507	81,018	8,442,663	8,628,085	62,055	229,957	2,104,668	4,100,438	205,599	0
FY 2015-16 Full Cost Plan Estimates	1,949,538	75,744	6,023,184	8,347,604	77,460	808,829	2,306,073	3,529,773	1,760	-
FY 2015-16 Roll-Forward (difference actual to estimate)	5,862,783	4,076	2,294,710	152,973	(16,321)	(582,271)	(232,508)	510,067	200,801	0
TOTAL ALLOCATION IN FY 2017-18 Budget	13,792,290	85,094	10,737,373	8,781,058	45,734	(352,313)	1,872,160	4,610,505	406,399	0

SUMMARY SCHEDULE

Department	Total Allocated to non-Central CostDepts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	8,306,649	4,178,390	12,485,040	12,485,040	\$0
2 Equipment Depreciation	5,006,941	807,410	5,814,351	5,814,351	\$0
3 Board of Supervisors	12,915,090	950,302	13,865,392	13,865,392	\$0
4 Controller	22,489,147	2,460,908	24,950,055	24,950,055	\$0
5 Health Service System	54,787,449	4,637,417	59,424,866	59,424,866	\$0
6 Administrative Services	11,610,141	383,678	11,993,819	11,993,819	\$0
7 Civil Service Commission	569,943	39,664	609,607	609,607	\$0
8 Human Resources	14,806,921	22,260	14,829,181	14,829,181	\$0
9 Mayor's Office	6,268,087	501,246	6,769,333	6,769,333	\$0
10 Law Library	1,417,361	0	1,417,361	1,417,361	\$0
TOTAL ALLOCATION OF FY 2015-16 COSTS	138,177,730	13,981,275	152,159,005		
Interest factor through August 2016 expected charge	1.015				
Subtotal before roll-forward	140,250,396				
FY 2015-16 Full Cost Plan Estimates	120,122,935				
FY 2015-16 Roll-Forward (difference actual to estimate)	18,054,795				
TOTAL ALLOCATION IN FY 2017-18 Budget	158,305,191				

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2016
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2018

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, 2016.

Central Service Building	Depreciation Amount
City Hall	6,784,112
Hall of Justice	1,563,894
1 South Van Ness	1,862,965
25 Van Ness	261,419
30 Van Ness	800,188
555 7th Street	174,000
1650 Mission	1,030,300
1660 Mission	8,161
	12,485,040

CITY HALL Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	53,320	19.05%	1,292,258
Assessor-Recorder	30,101	10.75%	729,525
Board of Supervisors	32,893	11.75%	797,191
City Attorney	33,123	11.83%	802,766
Controller	31,102	11.11%	753,785
Elections	14,878	5.32%	360,582
Mayor	28,744	10.27%	696,637
Mayor's Budget Office	1,887	0.67%	45,733
Public Works-Admin	5,195	1.86%	125,905
Sheriff	15,037	5.37%	364,435
Technology	0	0.00%	0
Treasurer/Tax Collector	33,640	12.02%	815,296
Subtotal	279,920	100.00%	6,784,112

HALL OF JUSTICE Allocations

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	25,819	4.73%	73,901
District Attorney	66,692	12.21%	190,890
Medical Examiner	21,227	3.89%	60,757
Police	162,044	29.66%	463,813
Sheriff	141,917	25.97%	406,204
Trial Courts	128,684	23.55%	368,328
Subtotal	546,383	100.00%	1,563,894

1 SOUTH VAN NESS Allocations

Dept:1 BUILDING DEPRECIATION

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	19,891	4.28%	79,684
Controller	18,711	4.02%	74,957
Human Resources	62,478	13.44%	250,289
Mayor	26,200	5.63%	104,958
MTA-MUNI	264,318	56.84%	1,058,869
SF Redevelopment Agency	19,925	4.28%	79,820
Technology	36,660	7.88%	146,861
Economic & Workforce Development	16,856	3.62%	67,526
Subtotal	465,039	100.00%	1,862,965

25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	4,558	3.83%	10,023
ADM-Real Estate	8,734	7.35%	19,206
ADM-Risk Management	1,734	1.46%	3,813
Arts Commission	0	0.00%	0
Civil Service Commission	2,410	2.03%	5,300
Ethics	4,141	3.48%	9,106
Health-Public Health	58,023	48.81%	127,593
Human Services	3,781	3.18%	8,314
Human Rights Commission	5,006	4.21%	11,008
MTA-Parking&Traffic	1,782	1.50%	3,919
Police	12,667	10.66%	27,855
Public Works-Admin	2,443	2.05%	5,372
Rent Arbitration Board	8,095	6.81%	17,801
Sheriff	2,831	2.38%	6,225
Status of Women	2,676	2.25%	5,885
Subtotal	118,881	100.00%	261,419

30 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Economic & Workforce Development	0	0.00%	0
Emergency Communications	11,946	7.04%	56,355
Health-Public Health	39,324	23.18%	185,511
Human Rights Commission	0	0.00%	0
Administrative Services	13,516	7.97%	63,762
Public Works-Admin	21,951	12.94%	103,554
Public Works-Architecture	38,654	22.79%	182,350

Dept:1 BUILDING DEPRECIATION

City and County of San Francisco FY 2017-18 Full Cost Allocation Plan

April 4, 2017

Public Works-Engineering	38,573	22.74%	181,968
Public Works-Street Use & Map	0	0.00%	0
Recreation & Park	5,657	3.34%	26,687
Retirement Commission	0	0.00%	0
Subtotal	169,621	100.00%	800,188

555 7th St Allocations

	Net Square Footage	Allocation Percent	Allocation
Public Defender	34,656	100.00%	174,000
Sheriff	0	0.00%	0
Subtotal	34,656	100.00%	174,000

1650 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	0	0.00%	0
Building Inspection	4,280	2.45%	25,256
City Planning	48,704	27.89%	287,398
Economic & Workforce Development	1,265	0.72%	7,465
Human Services	118,747	68.01%	700,716
Permit Appeals	1,604	0.92%	9,465
Subtotal	174,600	100.00%	1,030,300

1660 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	68,592	92.23%	7,527
City Planning	573	0.77%	63
Permit Appeals	0	0.00%	0
Fire	4,601	6.19%	505
PUC	608	0.82%	67
Public Works-Admin			
Subtotal	74,374	100.00%	8,161

ALLOCATION SUMMARY

Dept:1 BUILDING DEPRECIATION

Department	City Hall	Hall of Justice	1 South Van Ness	25 Van Ness	30 Van Ness	555 7th St	1650 Mission St	1660 Mission St	Total Depreciation
Administrative Services	1,292,258	0	79,684	10,023	63,762	0	0	0	1,445,727
ADM-Real Estate	0	0	0	19,206	0	0	0	0	19,206
ADM-Risk Management	0	0	0	3,813	0	0	0	0	3,813
Adult Probation	0	73,901	0	0	0	0	0	0	73,901
Arts Commission	0	0	0	0	0	0	0	0	0
Assessor-Recorder	729,525	0	0	0	0	0	0	0	729,525
Board of Supervisors	797,191	0	0	0	0	0	0	0	797,191
Building Inspection	0	0	0	0	0	0	25,256	7,452	32,708
City Attorney	802,766	0	0	0	0	0	0	0	802,766
City Planning	0	0	0	0	0	0	287,398	62	287,460
Civil Service Commission	0	0	0	5,300	0	0	0	0	5,300
Controller	753,785	0	74,957	0	0	0	0	0	828,742
District Attorney	0	190,890	0	0	0	0	0	0	190,890
Economic & Workforce Development	0	0	67,526	0	0	0	7,465	0	74,990
Elections	360,582	0	0	0	0	0	0	0	360,582
Emergency Communications	0	0	0	0	56,355	0	0	0	56,355
Ethics	0	0	0	9,106	0	0	0	0	9,106
Fire	0	0	0	0	0	0	0	500	500
Health-Public Health	0	0	0	127,593	185,511	0	0	0	313,104
Human Resources	0	0	250,289	0	0	0	0	0	250,289
Human Rights Commission	0	0	0	11,008	0	0	0	0	11,008
Human Services	0	0	0	8,314	0	0	700,716	0	709,030
Mayor	696,637	0	104,958	0	0	0	0	0	801,595
Mayor's Budget Office	45,733	0	0	0	0	0	0	0	45,733
Medical Examiner	0	60,757	0	0	0	0	0	0	60,757
MTA-MUNI	0	0	1,058,869	0	0	0	0	0	1,058,869
MTA-Parking&Traffic	0	0	0	3,919	0	0	0	0	3,919
MTA-Taxicab Commission	0	0	0	0	0	0	0	0	0
Permit Appeals	0	0	0	0	0	0	9,465	0	9,465
Police	0	463,813	0	27,855	0	0	0	0	491,668
Public Defender	0	0	0	0	0	174,000	0	0	174,000
Public Works-Admin	125,905	0	0	5,372	103,554	0	0	81	234,913
Public Works-Architecture	0	0	0	0	182,350	0	0	0	182,350
Public Works-Engineering	0	0	0	0	181,968	0	0	0	181,968
Public Works-Street Use & Map	0	0	0	0	0	0	0	0	0
PUC	0	0	0	0	0	0	0	66	66
Recreation & Park	0	0	0	0	26,687	0	0	0	26,687
Rent Arbitration Board	0	0	0	17,801	0	0	0	0	17,801
Retirement Commission	0	0	0	0	0	0	0	0	0
SF Redevelopment Agency	0	0	79,820	0	0	0	0	0	79,820
Sheriff	364,435	406,204	0	6,225	0	0	0	0	776,865
Status of Women	0	0	0	5,885	0	0	0	0	5,885
Technology	0	0	146,861	0	0	0	0	0	146,861
Treasurer/Tax Collector	815,296	0	0	0	0	0	0	0	815,296
Trial Courts	0	368,328	0	0	0	0	0	0	368,328
Total allocated to Departments	6,784,112	1,563,894	1,862,965	261,419	800,188	174,000	1,030,300	8,161	12,485,040

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2016
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2018**

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, 2016. 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	22,528
Asian Art Museum	85,052
Administrative Services	557,242
Adult Probation	42,986
Assessor-Recorder	3,442
Board of Supervisors	8,783
Child Support System	0
City Attorney	25,402
Controller	231,052
City Planning	59,960
District Attorney	72,534
Public Health - Public Health	122,653
Public Works - Admin	214,146
Human Services	114,312
Emergency Communications	188,843
Economic & Workforce Development	2,442
Fine Arts Museums	4,338
Fire	1,416,357
Human Resources	1,799
Health Service System	8,533
Juvenile Probation	13,577
Public Library	82,490
MTA - MUNI	106
Public Defender	18,211
Police	1,927,534
Recreation & Park	219,775
Elections	67,366
ADM-Real Estate	73,036
Sheriff	195,416
Technology	22,809
Treasurer/Tax Collector	0
War Memorial	11,629
Total allocated to Departments	5,814,351

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2016
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2018**

SCHEDULE 3 - BOARD OF SUPERVISORS

The Board of Supervisors costs are allocated based on Department budgets in the Full Cost Allocation Plan.

A. DEPARTMENT COSTS

	Total Costs
Salaries & Fringe %	0.0%
Salary and Fringe Costs	10,278,555
Contractual Services - Budget Analyst	2,110,264
Other Department Costs, net of Character 086 expenditure recd	1,084,717
Total Expenditures	13,473,536
Adjustments	
Revenues	(220,884)
Off-Budget Recoveries	-
Subtotal Adjustments	(220,884)
Net Expenditures	13,252,652
Expenditure %	

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

	Department	Incoming Total
1 Building Depreciation		797,191
2 Equipment Depreciation		8,783
4 Controller		93,660
5 Health Service System		404,988
6 Administrative Services		34,430
7 Civil Service		2,031
8 Human Resources		45,930
9 Mayor's Budget Office		13,357
Total Incoming		1,400,371
Total Allocated Costs		14,653,023

Combined Board of Supervisors Allocations

Dept:3 BOARD OF SUPERVISORS

	FY 2015-16 Department Budget	FY 2015-16 Budget %	Initial Allocation	Direct Billed	Total BOS Allocation	Note
Academy of Sciences	5,235,094	0.05%	7,670	0	7,670	
Administrative Services	372,447,529	3.72%	545,658	0	545,658	
Adult Probation	33,546,031	0.34%	49,147	0	49,147	
Airport	884,954,522	8.85%	1,296,512	0	1,296,512	
Arts Commission	15,354,681	0.15%	22,496	0	22,496	
Asian Art Museum	10,289,633	0.10%	15,075	0	15,075	
Assessor-Recorder	24,145,354	0.24%	35,374	0	35,374	
Board of Supervisors	14,685,074	0.15%	21,515	0	21,515	Not allocated out
Building Inspection	70,315,853	0.70%	103,017	0	103,017	
Child Support Services	12,926,081	0.13%	18,937	0	18,937	
Children & Families Commission	51,758,441	0.52%	75,829	0	75,829	
Children, Youth & Families	170,705,287	1.71%	250,094	0	250,094	
City Attorney	76,189,394	0.76%	111,622	0	111,622	
City Planning	41,259,124	0.41%	60,447	0	60,447	
Civil Service Commission	1,173,401	0.01%	1,719	0	1,719	
Controller	62,453,126	0.62%	91,498	0	91,498	
District Attorney	51,844,781	0.52%	75,956	0	75,956	
Economic & Workforce Development	41,012,912	0.41%	60,086	0	60,086	
Elections	18,841,748	0.19%	27,604	0	27,604	
Emergency Communications	82,869,070	0.83%	121,408	0	121,408	
Environment	17,368,744	0.17%	25,446	0	25,446	
Ethics	3,927,460	0.04%	5,754	0	5,754	
Fine Arts Museums	18,262,298	0.18%	26,755	0	26,755	
Fire	355,800,902	3.56%	521,270	0	521,270	
General City Responsibility	344,029,141	3.44%	504,023	0	504,023	Not allocated out
Health Service System	10,726,620	0.11%	15,715	0	15,715	
Public Health - Health at Home	7,267,271	0.07%	10,647	0	10,647	
Public Health - Jail Health	31,435,122	0.31%	46,054	0	46,054	
Public Health - Laguna Honda Hospital	248,556,260	2.49%	364,150	0	364,150	
Public Health - Mental Health	289,470,684	2.89%	424,092	0	424,092	
Public Health - Primary Care	90,009,525	0.90%	131,869	0	131,869	
Public Health - Public Health	441,484,867	4.41%	646,802	0	646,802	
Public Health - SF General Hospital	850,227,248	8.50%	1,245,634	0	1,245,634	
Public Health - Substance Abuse	75,394,324	0.75%	110,457	0	110,457	
Human Resources	87,992,304	0.88%	128,914	0	128,914	
Human Rights Commission	2,614,111	0.03%	3,830	0	3,830	
Human Services	937,931,970	9.38%	1,374,127	0	1,374,127	
Juvenile Probation	42,159,630	0.42%	61,766	0	61,766	
Law Library	1,611,832	0.02%	2,361	0	2,361	
Mayor	112,238,807	1.12%	164,437	0	164,437	
MTA - MUNI	912,342,252	9.12%	1,336,636	(35,318)	1,301,318	
MTA - Parking & Traffic	210,388,392	2.10%	308,232	0	308,232	
MTA - Taxicab Commission	5,376,996	0.05%	7,878	0	7,878	
Permit Appeals	928,604	0.01%	1,360	0	1,360	
Police	544,721,549	5.45%	798,050	0	798,050	
Port	98,202,718	0.98%	143,873	(3,402)	140,471	
Public Defender	31,961,511	0.32%	46,826	0	46,826	
Public Library	109,561,927	1.10%	160,515	0	160,515	
Public Works - Admin	41,330,560	0.41%	60,552	0	60,552	
Public Works - Architecture	16,797,507	0.17%	24,609	0	24,609	
Public Works - Bldg Repair	23,446,360	0.23%	34,350	0	34,350	

Dept:3 BOARD OF SUPERVISORS

City and County of San Francisco FY 2017-18 Full Cost Allocation Plan

April 4, 2017

Public Works - Construction	0	0.00%	0	0	0
Public Works - Engineering	118,417,957	1.18%	173,489	0	173,489
Public Works - Street Env	59,235,069	0.59%	86,783	0	86,783
Public Works - Street Sewer	22,898,298	0.23%	33,547	0	33,547
Public Works - Street Use & Map	27,490,380	0.27%	40,275	0	40,275
Public Works - Urban Forest	27,918,937	0.28%	40,903	0	40,903
PUC	162,194,849	1.62%	237,625	(101,118)	136,507
PUC-Clean Water	225,866,206	2.26%	330,908	0	330,908
PUC-Hetch Hetchy	170,756,623	1.71%	250,169	0	250,169
PUC-Water	471,256,162	4.71%	690,419	(122,255)	568,164
Recreation & Park	178,699,938	1.79%	261,806	0	261,806
Rent Arbitration Board	6,942,409	0.07%	10,171	0	10,171
Retirement Commission	26,669,227	0.27%	39,072	0	39,072
SF Unified School District	116,000	0.00%	170	0	170
Sheriff	205,975,205	2.06%	301,766	0	301,766
Status of Women	6,719,436	0.07%	9,844	0	9,844
Technology	96,741,403	0.97%	141,732	0	141,732
Treasurer/Tax Collector	39,243,067	0.39%	57,493	0	57,493
Trial Courts	124,548,990	1.25%	182,472	0	182,472
War Memorial	24,388,543	0.24%	35,731	0	35,731
Subtotal	10,001,653,331	100.00%	14,653,023	(262,093)	14,390,930
Net out amounts allocated to Board of Supervisors and General City not charged to Departments					(525,538)
Total allocated to Departments					13,865,392

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2016
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2018

SCHEDULE 4 – CONTROLLER

The Controller's office provides general fiscal oversight for the City. This schedule consolidates four schedules that were reported separately in previous cost allocation plans: General Government, Administration and Accounting Operations, Payroll Services, and Audits.

Controller's costs are divided into four functions: General Administration, Budget and Accounting Operations, Payroll and Personnel Services, and General Government/Audits/Nonallocable. Salaries are allocated to each function based on payroll records, time certification and time studies. Expenditures are offset by nonallocable capital costs and membership fees, and by revenues and expenditure recoveries, which are assigned to function based on an analysis of each recovery and revenue type.

General Administration includes personnel and costs supporting the Department as a whole. These costs are allocated to other functions based on each function's share of salaries.

Budget and Accounting Operations includes support of the City's budget and financial management systems and support to Departments in the review and approval of budget and accounting entries, and support for the annual Comprehensive Annual Financial Report (CAFR), single audit of federal expenditures, and other financial audits. Departments are direct charged for special accounting services. For purposes of this cost allocation, remaining costs after direct charges are allocated to Departments based on Department size, based on FY 2015-16 original budget.

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

The Audits Division provides independent performance, financial and concession audits and reviews of City operations as a service to the City's boards, committees, commissions and departments. The division evaluates systems of internal controls and City finances and operations to assure assets are protected and managed in accordance with requirements stipulated in the Charter, Administrative Code, ordinances, policy statements and accepted business practices. Audit costs are direct-charged to Departments. Costs of the Division net of direct charges are not allocated to Departments from FY16-17 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.

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

A. DEPARTMENT COSTS

	Amount	General Admin	Budget and Accounting Operations	Payroll & Personnel Services	General Govt/ Nonallocable/ Audits	
<i>Salaries and Benefits %</i>	100.00%	11.32%	38.27%	24.90%	25.50%	
Salaries and Benefits	35,939,919	4,070,070	13,754,741	8,948,735	9,166,373	1,596,299
Controller Other Departmental Expenditures	32,115,350	3,636,951	12,291,021	7,996,449	8,190,928	
Controller/General City Employee Support Costs						
Unemployment Mgmt	81,250	0	0	81,250	0	
Fingerprinting New Employees	356,177	0	0	356,177	0	
Local 21 Life Insurance	539,828	0	0	539,828	0	
MEA Flexible Benefits Administration	27,000	0	0	27,000	0	
Subtotal General City Employee Support:	1,004,255	0	0	1,004,255	0	
Total Controller/General City Expenditures	69,059,524	7,707,022	26,045,762	17,949,439	17,357,301	
Adjustments						
Membership Fees	(7,989)	(7,989)	0	0	0	
Revenues	(523,276)	0	(449,013)	(74,264)	0	
Subtotal Adjustments	(531,265)	(7,989)	(449,013)	(74,264)	0	
Net Costs	68,528,259	7,699,033	25,596,749	17,875,176	17,357,301	
General Admin Distribution by salary %	0	(7,699,033)	3,322,833	2,161,811	2,214,388	
Adjusted Costs	68,528,259	0	28,919,583	20,036,987	19,571,689	

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll & Personnel Services	General Govt/ Nonallocable/ Audits
1 Building Depreciation	828,742	357,678	232,702	238,362
2 Equipment Depreciation	231,052	99,720	64,877	66,455
3 Board of Supervisors	91,498	39,490	25,692	26,316
5 Health Service System	953,192	411,389	267,647	274,156
6 Administrative Services	162,619	70,185	45,662	46,772
7 Civil Service Commission	6,588	2,843	1,850	1,895
8 Human Resources	(20,551)	(8,870)	(5,770)	(5,911)
9 Mayor's Budget Office	56,805	24,516	15,950	16,338
Total Incoming	2,309,944	996,951	648,609	664,384
C. TOTAL ALLOCATED	70,838,202	29,916,533	20,685,596	20,236,073

Dept:4 CONTROLLER

D. DEPARTMENTAL ALLOCATIONS

	FY 2015-16 Department Budget	FY 2015-16 Budget %	Admin & Accting Allocation	Direct Billed	FY 2015-16 FTE	FTE %	Payroll Allocation	Direct Billed	Total Dept Allocation
Academy of Sciences	5,235,094	0.05%	15,659	0	11	0.04%	7,393	0	23,052
ADM-Central Shops	0	0.00%	0	0	0	0.00%	0	0	0
Administrative Services	372,447,529	3.72%	1,114,050	(72,084)	787	2.56%	528,935	(7,741)	1,563,160
ADM-Procurement	0	0.00%	0	0	0	0.00%	0	0	0
ADM-Real Estate	0	0.00%	0	0	0	0.00%	0	0	0
ADM-Risk Management	0	0.00%	0	0	0	0.00%	0	0	0
Adult Probation	33,546,031	0.34%	100,342	(24,318)	140	0.45%	94,093	0	170,116
Airport	884,954,522	8.85%	2,647,040	(765,358)	1,543	5.01%	1,037,035	(2,985,835)	(67,118)
Animal Care	0	0.00%	0	0	0	0.00%	0	0	0
Arts Commission	15,354,681	0.15%	45,928	0	36	0.12%	24,195	(31,730)	38,394
Asian Art Museum	10,289,633	0.10%	30,778	0	55	0.18%	36,965	(19,608)	48,135
Assessor-Recorder	24,145,354	0.24%	72,223	(69,913)	148	0.48%	99,469	0	101,779
Board of Supervisors	14,685,074	0.15%	43,925	0	74	0.24%	49,735	0	93,660
Building Inspection	70,315,853	0.70%	210,326	(65,596)	263	0.85%	176,760	(330,480)	(8,990)
Child Support Services	12,926,081	0.13%	38,664	(20,785)	75	0.24%	50,407	(66,113)	2,173
Children & Families Commission	51,758,441	0.52%	154,818	0	14	0.05%	9,409	(71,792)	92,435
Children, Youth & Families	170,705,287	1.71%	510,607	(101,592)	42	0.14%	28,228	(17,766)	419,476
City Attorney	76,189,394	0.76%	227,895	0	294	0.96%	197,595	(137,963)	287,526
City Planning	41,259,124	0.41%	123,413	0	203	0.66%	136,434	(87,613)	172,234
Civil Service Commission	1,173,401	0.01%	3,510	0	5	0.02%	3,360	0	6,870
Controller	62,453,126	0.62%	186,807	0	240	0.78%	161,302	0	348,109
Convention Facilities	0	0.00%	0	0	0	0.00%	0	0	0
District Attorney	51,844,781	0.52%	155,076	(8,050)	264	0.86%	177,432	0	324,458
Economic & Workforce Development	41,012,912	0.41%	122,676	0	97	0.32%	65,193	0	187,869
Elections	18,841,748	0.19%	56,359	0	73	0.24%	49,063	0	105,421
Emergency Communications	82,869,070	0.83%	247,875	0	235	0.76%	157,941	0	405,816
Environment	17,368,744	0.17%	51,953	(15,511)	88	0.29%	59,144	(78,714)	16,872
Ethics	3,927,460	0.04%	11,748	0	15	0.05%	10,081	0	21,829
Fine Arts Museums	18,262,298	0.18%	54,625	0	111	0.36%	74,602	(38,362)	90,865
Fire	355,800,902	3.56%	1,064,257	(32,665)	1,576	5.12%	1,059,214	0	2,090,806
General City Responsibility	344,029,141	3.44%	1,029,046	0	0	0.00%	0	0	1,029,046
Health Service System	10,726,620	0.11%	32,085	0	49	0.16%	32,932	(41,331)	23,686
Public Health - Health at Home	7,267,271	0.07%	21,738	0	43	0.14%	28,900	0	50,637
Public Health - Jail Health	31,435,122	0.31%	94,027	0	127	0.41%	85,355	0	179,383
Public Health - Laguna Honda Hospital	248,556,260	2.49%	743,471	(328,078)	1,340	4.35%	900,601	(629,028)	686,966
Public Health - Mental Health	289,470,684	2.89%	865,853	(190,050)	518	1.68%	348,143	0	1,023,946
Public Health - Primary Care	90,009,525	0.90%	269,233	0	511	1.66%	343,438	0	612,671
Public Health - Public Health	441,484,867	4.41%	1,320,551	(267,484)	704	2.29%	473,152	(1,001,222)	524,997
Public Health - SF General Hospital	850,227,248	8.50%	2,543,165	(319,177)	2,886	9.38%	1,939,653	(1,320,206)	2,843,434
Public Health - Substance Abuse	75,394,324	0.75%	225,516	0	50	0.16%	33,605	0	259,121
Human Resources	87,992,304	0.88%	263,199	(28,480)	179	0.58%	120,304	0	355,023
Human Rights Commission	2,614,111	0.03%	7,819	0	11	0.04%	7,393	0	15,212
Human Services	937,931,970	9.38%	2,805,503	(281,759)	2,247	7.30%	1,510,187	(1,895,797)	2,138,134
Juvenile Probation	42,159,630	0.42%	126,106	(24,818)	216	0.70%	145,172	0	246,460
Law Library	1,611,832	0.02%	4,821	0	2	0.01%	1,344	0	6,165
Mayor	112,238,807	1.12%	335,724	0	114	0.37%	76,618	0	412,342

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Medical Examiner	0	0.00%	0	0	0	0.00%	0	0	0
MTA - MUNI	912,342,252	9.12%	2,728,961	(633,457)	4,578	14.87%	3,076,829	(4,427,900)	744,433

Dept:4 CONTROLLER

MTA - Parking & Traffic	210,388,392	2.10%	629,305	0	690	2.24%	463,742	0	1,093,047
MTA - Taxicab Commission	5,376,996	0.05%	16,083	0	17	0.06%	11,426	0	27,509
Permit Appeals	928,604	0.01%	2,778	0	5	0.02%	3,360	(2,114)	4,024
Police	544,721,549	5.45%	1,629,349	0	2,770	9.00%	1,861,690	0	3,491,039
Port	98,202,718	0.98%	293,740	(1,300)	232	0.75%	155,925	(338,624)	109,741
Public Defender	31,961,511	0.32%	95,602	0	162	0.53%	108,879	0	204,481
Public Library	109,561,927	1.10%	327,717	(59,873)	654	2.12%	439,547	(524,007)	183,384
Public Works - Admin	41,330,560	0.41%	123,626	(306,425)	117	0.38%	78,635	(942,792)	(1,046,956)
Public Works - Architecture	16,797,507	0.17%	50,244	0	181	0.59%	121,648	0	171,892
Public Works - Bldg Repair	23,446,360	0.23%	70,132	0	96	0.31%	64,521	0	134,652
Public Works - Construction	0	0.00%	0	0	0	0.00%	0	0	0
Public Works - Engineering	118,417,957	1.18%	354,207	0	249	0.81%	167,350	0	521,557
Public Works - Street Env	59,235,069	0.59%	177,181	0	249	0.81%	167,350	0	344,532
Public Works - Street Sewer	22,898,298	0.23%	68,492	0	77	0.25%	51,751	0	120,243
Public Works - Street Use & Map	27,490,380	0.27%	82,228	0	104	0.34%	69,897	0	152,125
Public Works - Urban Forest	27,918,937	0.28%	83,510	0	107	0.35%	71,914	0	155,424
PUC	162,194,849	1.62%	485,151	(1,073,248)	653	2.12%	438,875	(3,480,077)	(3,629,299)
PUC-Clean Water	225,866,206	2.26%	675,602	0	464	1.51%	311,850	0	987,452
PUC-Hetch Hetchy	170,756,623	1.71%	510,760	0	326	1.06%	219,101	0	729,862
PUC-Water	471,256,162	4.71%	1,409,602	0	666	2.16%	447,612	0	1,857,214
Recreation & Park	178,699,938	1.79%	534,520	(157,785)	975	3.17%	655,288	(435,552)	596,471
Rent Arbitration Board	6,942,409	0.07%	20,766	(6,438)	32	0.10%	21,507	(26,912)	8,923
Retirement Commission	26,669,227	0.27%	79,772	(26,010)	90	0.29%	60,488	(96,094)	18,156
SF Community College District	0	0.00%	0	0	0	0.00%	0	0	0
SF Redevelopment Agency	0	0.00%	0	0	0	0.00%	0	0	0
SF Unified School District	116,000	0.00%	347	0	0	0.00%	0	0	347
Sheriff	205,975,205	2.06%	616,105	0	934	3.03%	627,732	0	1,243,837
Status of Women	6,719,436	0.07%	20,099	0	5	0.02%	3,360	0	23,459
Technology	96,741,403	0.97%	289,369	(11,815)	230	0.75%	154,581	(111,407)	320,728
Treasurer/Tax Collector	39,243,067	0.39%	117,382	(185,138)	191	0.62%	128,369	0	60,613
Trial Courts	124,548,990	1.25%	372,546	0	475	1.54%	319,243	0	691,789
War Memorial	24,388,543	0.24%	72,950	(24,871)	63	0.20%	42,342	(26,062)	64,359
Subtotal	10,001,653,331	100.00%	29,916,533	(5,102,078)	30,778	100.00%	20,685,596	(19,172,842)	26,327,209
Net out amount not allocated out									(1,377,155)
Total allocated to Departments									24,950,055

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SCHEDULE 5 - HEALTH SERVICE SYSTEM

The Health Services System Division (HSS) provides medical benefits for current and retired employees. HSS operates the City's health plan and contracts with health maintenance organizations for alternative programs. The costs that are being allocated in this schedule are the Health Service System Administrative and Retiree Costs for the Fiscal Year ending June 30, 2016. These costs have been allocated based on the number of active employees receiving benefits per department. Allocating costs are offset by any direct billed amount to those departments.

A. DEPARTMENT COSTS

Administrative Expenses	7,330,040
Retiree Health Premiums	193,741,279
Other Revenues	0
Department Cost Subtotal	201,071,319
Adjustments	
Membership Fees	0
Subtotal to be allocated before incoming costs	201,071,319

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming
1 Building Depreciation	0
2 Equipment Depreciation	8,533
3 Board of Supervisors	15,715
4 Controller	23,686
6 Administrative Services	49,082
7 Civil Service Commission	1,345
8 Human Resources	(254,302)
9 Mayor's Budget Office	9,756
Total Incoming	(146,184)

C. TOTAL ALLOCATED **200,925,135**

Dept:5 HSS - GENERAL FUND COSTS

D. DEPARTMENTAL ALLOCATIONS

	FY 2015-16 HSS Actives	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	12	0.03%	61,517	-	61,517	
Administrative Services	800	2.04%	4,101,141	(1,996,442)	2,104,699	
Adult Probation	134	0.34%	686,941	-	686,941	
Airport	1,518	3.87%	7,781,914	(8,478,245)	(696,330)	
Animal Care	0	0.00%	0	-	-	
Arts Commission	43	0.11%	220,436	(23,765)	196,672	
Asian Art Museum	50	0.13%	256,321	(20,490)	235,831	
Assessor-Recorder	148	0.38%	758,711	(56,824)	701,887	
Board of Supervisors	79	0.20%	404,988	-	404,988	
Building Inspection	264	0.67%	1,353,376	(1,506,653)	(153,277)	
Child Support Services	79	0.20%	404,988	(1,013,041)	(608,053)	
Children & Families Commission	13	0.03%	66,644	(90,247)	(23,604)	
Children, Youth & Families	42	0.11%	215,310	(211,241)	4,069	
City Attorney	285	0.73%	1,461,031	(1,681,829)	(220,798)	
City Planning	206	0.53%	1,056,044	(1,027,176)	28,867	
Civil Service Commission	6	0.02%	30,759	-	30,759	
Controller	240	0.61%	1,230,342	(277,151)	953,192	
Convention Facilities	0	0.00%	0	-	-	
District Attorney	248	0.63%	1,271,354	-	1,271,354	
Economic & Workforce Development	107	0.27%	548,528	-	548,528	
Elections	46	0.12%	235,816	-	235,816	
Emergency Communications	236	0.60%	1,209,837	-	1,209,837	
Environment	86	0.22%	440,873	(514,070)	(73,197)	
Ethics	13	0.03%	66,644	-	66,644	
Fine Arts Museums	109	0.28%	558,780	(71,822)	486,958	
Fire	1,611	4.11%	8,258,672	(596,017)	7,662,655	
Health Services System	51	0.13%	261,448	(250,110)	11,338	
Public Health - Health at Home	43	0.11%	222,755	-	222,755	
Public Health - Jail Health	128	0.33%	657,905	-	657,905	
Public Health - Laguna Honda Hospital	1,354	3.45%	6,941,673	(362,148)	6,579,525	
Public Health - Mental Health	523	1.34%	2,683,423	-	2,683,423	
Public Health - Primary Care	516	1.32%	2,647,161	-	2,647,161	
Public Health - Public Health	711	1.82%	3,646,969	-	3,646,969	
Public Health - SF General Hospital	2,916	7.44%	14,950,500	(23,249,501)	(8,299,001)	
Public Health - Substance Abuse	51	0.13%	259,018	-	259,018	
Human Resources	163	0.42%	835,607	(291,619)	543,989	
Human Rights Commission	11	0.03%	56,391	-	56,391	
Human Services	2,137	5.45%	10,955,172	(11,328,910)	(373,738)	
Juvenile Probation	207	0.53%	1,061,170	-	1,061,170	
Law Library	2	0.01%	10,253	-	10,253	
Mayor	115	0.29%	589,539	-	589,539	
Medical Examiner	0	0.00%	0	-	-	

Dept:5 HSS - GENERAL FUND COSTS

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MTA - MUNI	4,640	11.84%	23,788,504	(29,067,030)	(5,278,526)
MTA - Parking & Traffic	699	1.78%	3,585,423	-	3,585,423
MTA - Taxicab Commission	17	0.04%	88,337	-	88,337
Permit Appeals	8	0.02%	41,011	(29,908)	11,103
Police	2,826	7.21%	14,487,279	(1,749,184)	12,738,095
Port	226	0.58%	1,158,572	(1,291,476)	(132,904)
Public Defender	166	0.42%	850,987	-	850,987
Public Library	817	2.08%	4,188,290	(4,102,518)	85,772
Public Works - Admin	119	0.30%	609,449	(6,446,576)	(5,837,127)
Public Works - Architecture	184	0.47%	942,824	-	942,824
Public Works - Bldg Repair	98	0.25%	500,061	-	500,061
Public Works - Construction	0	0.00%	0	-	-
Public Works - Engineering	253	0.65%	1,297,034	-	1,297,034
Public Works - Street Env	253	0.65%	1,297,034	-	1,297,034
Public Works - Street Sewer	78	0.20%	401,091	-	401,091
Public Works - Street Use & Map	106	0.27%	541,733	-	541,733
Public Works - Urban Forest	109	0.28%	557,360	-	557,360
PUC	632	1.61%	3,239,901	(3,760,307)	(520,406)
PUC-Clean Water	450	1.15%	2,306,892	(2,657,478)	(350,587)
PUC-Hetch Hetchy	298	0.76%	1,527,675	(1,605,221)	(77,546)
PUC-Water	634	1.62%	3,250,154	(3,658,381)	(408,227)
Recreation & Park	775	1.98%	3,972,980	(1,595,243)	2,377,737
Rent Arbitration Board	34	0.09%	174,298	(192,593)	(18,295)
Retirement Commission	99	0.25%	507,516	(523,029)	(15,513)
SF Community College District	1,514	3.86%	7,761,409	(420,628)	7,340,781
SF Redevelopment Agency	0	0.00%	0	-	-
SF Unified School District	6,921	17.66%	35,479,993	(29,803,974)	5,676,019
Sheriff	983	2.51%	5,039,277	-	5,039,277
Status of Women	7	0.02%	35,885	-	35,885
Technology	239	0.61%	1,225,216	(1,220,257)	4,958
Treasurer/Tax Collector	190	0.48%	974,021	-	974,021
Trial Courts	451	1.15%	2,312,018	-	2,312,018
War Memorial	63	0.16%	322,965	(317,825)	5,140
Subtotal	39,194	100%	200,925,135	(141,488,931)	59,436,204
Net out amounts allocated to Health Service System, not allocated out					(11,338)
Total allocated to Departments					59,424,866

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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

	Amount
<i>Salary % Split</i>	
Salaries + Benefits	11,082,877
Supply and Services Costs	
Membership Fees	215,055
Other net expenditures	2,033,556
Department Cost Subtotal	13,331,488
Adjustment for Revenue	5,326
Net out external work orders recoveries to ADM administratic	(6,950,054)
Total Net of Work Order Recovery	6,386,760

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	1,468,746
2 Equipment Depreciation	557,242
3 Board of Supervisors	545,658
4 Controller	1,563,160
5 Health Service System	2,104,699
7 Civil Service Commission	21,603
8 Human Resources	210,090
9 Mayor's Budget Office	338,761
Total	6,809,958

Total Base and Incoming Costs:

13,196,718

DIVISION MANAGEMENT Allocations

	FY 2015-16 Exps by Division	FY 2015-16 FTE by Division	Allocation Percent (by FTE)	Initial Allocation	Internal Recoveries to net out	Net Mgmt Allocation to ADM Divisions	Purchasing & Labor Standards costs to allocate to Citywide Depts
Animal Care	5,290,824	48	6.38%	842,182	0	842,182	n/a
ADM-Central Shops	41,425,134	106	14.12%	1,863,180	0	1,863,180	n/a
ADM-Purchasing	5,293,347	42	5.67%	748,450	0	n/a	\$6,041,796
ADM-Labor Standards	3,440,242	21	2.85%	375,460	0	n/a	\$3,815,702
ADM-Real Estate	51,918,726	248	33.20%	4,380,901	(687,649)	3,693,252	n/a
Convention Facilities	71,362,400	9	1.17%	154,809	0	154,809	n/a
Medical Examiner	8,604,273	36	4.80%	634,064	0	634,064	n/a
ADM-All Other Divisions	54,684,901	238	31.81%	4,197,672	0	4,197,672	n/a
Total	242,019,847	748	100.00%	13,196,718	(687,649)	11,385,159	9,857,499

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	0	2,068	0	0	2,068	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	1,863,180	0	1,863,180	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	3,693,252	(960)	3,692,292	
Administrative Services	303,993	65,403	4,197,672	(29,605)	4,537,463	
Adult Probation	55,943	13,254	0	(2,071)	67,126	
Airport	321,778	303,775	0	(259,297)	366,256	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	842,182	(104)	842,079	
Arts Commission	39,626	6,067	0	(2,093)	43,600	
Asian Art Museum	0	4,065	0	0	4,065	
Assessor-Recorder	33,799	9,540	0	0	43,338	
Board of Supervisors	30,302	5,802	0	(1,674)	34,430	
Building Inspection	58,273	27,782	0	(15,271)	70,784	
Child Support Services	38,461	5,107	0	(1,020)	42,547	
Children & Families Commission	10,489	20,450	0	(10)	30,928	
Children, Youth & Families	50,115	67,445	0	(3,332)	114,229	
City Attorney	27,971	(319,885)	0	(3,273)	(295,186)	
City Planning	87,410	16,301	0	(13,286)	90,425	
Civil Service Commission	4,662	464	0	0	5,125	
Controller	170,159	24,675	0	(32,215)	162,619	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	154,809	0	154,809	
District Attorney	85,079	20,484	0	(792)	104,771	
Economic & Workforce Development	46,619	(84,796)	0	(1,282)	(39,459)	
Elections	25,640	7,444	0	(3,847)	29,238	
Emergency Communications	116,547	32,741	0	(4,692)	144,596	
Environment	12,820	6,862	0	(784)	18,898	
Ethics	0	1,552	0	(85)	1,467	
Fine Arts Museums	0	7,215	0	0	7,215	
Fire	74,590	140,576	0	0	215,166	
Health Service System	48,950	4,238	0	(4,106)	49,082	
Public Health - Health at Home	1,165	2,871	0	0	4,037	
Public Health - Jail Health	4,662	12,420	0	0	17,082	
Public Health - Laguna Honda Hospital	53,612	98,204	0	(414)	151,401	
Public Health - Mental Health	157,338	114,369	0	(7,179)	264,528	
Public Health - Primary Care	20,978	35,563	0	0	56,541	

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Public Health - Public Health	219,108	174,430	0	(33,713)	359,825
Public Health - SF General Hospital	(58,260)	335,923	0	(26,235)	251,428
Public Health - Substance Abuse	37,295	29,788	0	0	67,083
Human Resources	46,619	34,766	0	(631)	80,753
Human Rights Commission	2,331	1,033	0	(21)	3,343
Human Services	299,526	370,574	0	(55,079)	615,021
Juvenile Probation	13,986	16,657	0	(38)	30,605

Dept:6 ADMINISTRATIVE SERVICES

Law Library	0	637	0	0	637
Mayor	34,964	44,345	0	(28,277)	51,032
Medical Examiner	incl in Admin Svcs	incl in Admin Svcs	634,064	0	634,064
MTA - MUNI	(344,137)	190,081	0	(518)	(154,575)
MTA - Parking & Traffic	9,324	83,124	0	0	92,448
MTA - Taxicab Commission	0	2,124	0	0	2,124
Permit Appeals	4,662	367	0	0	5,029
Police Department	203,957	215,218	0	0	419,175
Port Commission	57,722	16,201	0	(23,418)	50,505
Public Defender	36,130	12,628	0	(7,819)	40,938
Public Library	200,461	43,288	0	(41,871)	201,877
Public Works - Admin	(54,520)	(312,888)	0	(28,751)	(396,159)
Public Works - Architecture	52,446	6,637	0	(4,594)	54,488
Public Works - Bldg Repair	37,295	9,264	0	(1,118)	45,441
Public Works - Construction	0	0	0	0	0
Public Works - Engineering	39,626	46,787	0	(6,726)	79,687
Public Works - Street Use & Map	32,633	10,861	0	(926)	42,568
Public Works - Street Env	44,288	23,404	0	(375)	67,317
Public Works - Street Sewer	16,317	9,047	0	(96)	25,268
Public Works - Urban Forest	20,978	11,031	0	(17)	31,992
PUC	(150,495)	(275,508)	0	(158,914)	(584,917)
PUC-Clean Water	156,173	89,239	0	0	245,412
PUC-Hetch Hetchy	280,878	67,465	0	0	348,344
PUC-Water	307,684	186,192	0	0	493,876
Recreation & Park	137,525	48,604	0	(3,943)	182,186
Rent Arbitration Board	8,158	2,743	0	0	10,901
Retirement Commission	30,302	10,537	0	(6,483)	34,356
SF Community College District	0	0	0	0	0
SF Redevelopment Agency	0	0	0	0	0
SF Unified School District	0	46	0	0	46
Sheriff	87,410	81,380	0	(3,085)	165,705
Status of Women	5,827	(21,149)	0	(77)	(15,399)
Technology	188,010	38,222	0	(286,374)	(60,141)
Treasurer/Tax Collector	31,468	15,505	0	(5,166)	41,807
Trial Courts	0	49,209	0	0	49,209
War Memorial	12,820	9,636	0	(1,215)	21,241
Subtotal	3,929,494	2,329,502	11,385,159	(1,112,874)	16,531,282
Net out amounts not allocated out					(4,537,463)
Total allocated to Departments					11,993,819

C.1 DEPARTMENTAL ALLOCATIONS DETAILS

	PURCHASING					LABOR STANDARDS				
	FY 2015-16 # of PO Processed	FY 2015-16 # of PO Processed %	Purchasing Initial Allocation	Direct Billed for Purchasing	Net Allocation - Purchasing	FY 2015-16 Department Budget	FY 2015-16 Budget %	Labor Standards Initial Allocation	Direct Billed for Labor Standards	Net Allocation - Labor Standards
Academy of Sciences	-	0.00%	0	0	0	5,235,094	0.05%	2,068	0	2,068
ADM-Central Shops	included in Administrative Services					included in Administrative Services				
ADM-Real Estate	included in Administrative Services					included in Administrative Services				
Administrative Services	368	7.10%	428,893	(124,900)	303,993	372,447,529	3.86%	147,153	(81,750)	65,403
Adult Probation	48	0.93%	55,943	0	55,943	33,546,031	0.35%	13,254	0	13,254
Airport	604	11.65%	703,944	(382,166)	321,778	884,954,522	9.16%	349,643	(45,868)	303,775
Animal Care	included in Administrative Services					included in Administrative Services				

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Arts Commission	34	0.66%	39,626	0	39,626	15,354,681	0.16%	6,067	0	6,067
Asian Art Museum	-	0.00%	0	0	0	10,289,633	0.11%	4,065	0	4,065
Assessor-Recorder	29	0.56%	33,799	0	33,799	24,145,354	0.25%	9,540	0	9,540
Board of Supervisors	26	0.50%	30,302	0	30,302	14,685,074	0.15%	5,802	0	5,802
Building Inspection	50	0.96%	58,273	0	58,273	70,315,853	0.73%	27,782	0	27,782
Child Support Services	33	0.64%	38,461	0	38,461	12,926,081	0.13%	5,107	0	5,107
Children & Families Commission	9	0.17%	10,489	0	10,489	51,758,441	0.54%	20,450	0	20,450
Children, Youth & Families	43	0.83%	50,115	0	50,115	170,705,287	1.77%	67,445	0	67,445
Dept:6 ADMINISTRATIVE SERVICES										
City Attorney	24	0.46%	27,971	0	27,971	76,189,394	0.79%	30,102	(349,987)	(319,885)
City Planning	75	1.45%	87,410	0	87,410	41,259,124	0.43%	16,301	0	16,301
Civil Service Commission	4	0.08%	4,662	0	4,662	1,173,401	0.01%	464	0	464
Controller	146	2.82%	170,159	0	170,159	62,453,126	0.65%	24,675	0	24,675
Convention Facilities	included in Administrative Services			included in Administrative Services						
District Attorney	73	1.41%	85,079	0	85,079	51,844,781	0.54%	20,484	0	20,484
Economic & Workforce Development	40	0.77%	46,619	0	46,619	41,012,912	0.42%	16,204	(101,000)	(84,796)
Elections	22	0.42%	25,640	0	25,640	18,841,748	0.20%	7,444	0	7,444
Emergency Communications	100	1.93%	116,547	0	116,547	82,869,070	0.86%	32,741	0	32,741
Environment	11	0.21%	12,820	0	12,820	17,368,744	0.18%	6,862	0	6,862
Ethics	-	0.00%	0	0	0	3,927,460	0.04%	1,552	0	1,552
Fine Arts Museums	-	0.00%	0	0	0	18,262,298	0.19%	7,215	0	7,215
Fire	64	1.23%	74,590	0	74,590	355,800,902	3.68%	140,576	0	140,576
Health Service System	42	0.81%	48,950	0	48,950	10,726,620	0.11%	4,238	0	4,238
Public Health - Health at Home	1	0.02%	1,165	0	1,165	7,267,271	0.08%	2,871	0	2,871
Public Health - Jail Health	4	0.08%	4,662	0	4,662	31,435,122	0.33%	12,420	0	12,420
Public Health - Laguna Honda Hospital	46	0.89%	53,612	0	53,612	248,556,260	2.57%	98,204	0	98,204
Public Health - Mental Health	135	2.60%	157,338	0	157,338	289,470,684	3.00%	114,369	0	114,369
Public Health - Primary Care	18	0.35%	20,978	0	20,978	90,009,525	0.93%	35,563	0	35,563
Public Health - Public Health	188	3.63%	219,108	0	219,108	441,484,867	4.57%	174,430	0	174,430
Public Health - SF General Hospital	170	3.28%	198,130	(256,390)	(58,260)	850,227,248	8.80%	335,923	0	335,923
Public Health - Substance Abuse	32	0.62%	37,295	0	37,295	75,394,324	0.78%	29,788	0	29,788
Human Resources	40	0.77%	46,619	0	46,619	87,992,304	0.91%	34,766	0	34,766
Human Rights Commission	2	0.04%	2,331	0	2,331	2,614,111	0.03%	1,033	0	1,033
Human Services	257	4.96%	299,526	0	299,526	937,931,970	9.71%	370,574	0	370,574
Juvenile Probation	12	0.23%	13,986	0	13,986	42,159,630	0.44%	16,657	0	16,657
Law Library	-	0.00%	0	0	0	1,611,832	0.02%	637	0	637
Mayor	30	0.58%	34,964	0	34,964	112,238,807	1.16%	44,345	0	44,345
Medical Examiner	included in Administrative Services			included in Administrative Services						
MTA - MUNI	114	2.20%	132,864	(477,001)	(344,137)	912,342,252	9.45%	360,464	(170,383)	190,081
MTA - Parking & Traffic	8	0.15%	9,324	0	9,324	210,388,392	2.18%	83,124	0	83,124
MTA - Taxicab Commission	-	0.00%	0	0	0	5,376,996	0.06%	2,124	0	2,124
Permit Appeals	4	0.08%	4,662	0	4,662	928,604	0.01%	367	0	367
Police Department	175	3.38%	203,957	0	203,957	544,721,549	5.64%	215,218	0	215,218
Port Commission	101	1.95%	117,712	(59,990)	57,722	98,202,718	1.02%	38,800	(22,599)	16,201
Public Defender	31	0.60%	36,130	0	36,130	31,961,511	0.33%	12,628	0	12,628
Public Library	172	3.32%	200,461	0	200,461	109,561,927	1.13%	43,288	0	43,288
Public Works - Admin	83	1.60%	96,734	(151,254)	(54,520)	41,330,560	0.43%	16,330	(329,218)	(312,888)
Public Works - Architecture	45	0.87%	52,446	0	52,446	16,797,507	0.17%	6,637	0	6,637
Public Works - Bldg Repair	32	0.62%	37,295	0	37,295	23,446,360	0.24%	9,264	0	9,264
Public Works - Construction	-	0.00%	0	0	0	-	0.00%	0	0	0
Public Works - Engineering	34	0.66%	39,626	0	39,626	118,417,957	1.23%	46,787	0	46,787
Public Works - Street Use & Map	28	0.54%	32,633	0	32,633	27,490,380	0.28%	10,861	0	10,861
Public Works - Street Env	38	0.73%	44,288	0	44,288	59,235,069	0.61%	23,404	0	23,404
Public Works - Street Sewer	14	0.27%	16,317	0	16,317	22,898,298	0.24%	9,047	0	9,047
Public Works - Urban Forest	18	0.35%	20,978	0	20,978	27,918,937	0.29%	11,031	0	11,031
PUC	326	6.29%	379,943	(530,438)	(150,495)	162,194,849	1.68%	64,083	(339,591)	(275,508)

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PUC-Clean Water	134	2.58%	156,173	0	156,173	225,866,206	2.34%	89,239	0	89,239
PUC-Hetch Hetchy	241	4.65%	280,878	0	280,878	170,756,623	1.77%	67,465	0	67,465
PUC-Water	264	5.09%	307,684	0	307,684	471,256,162	4.88%	186,192	0	186,192
Recreation & Park	118	2.28%	137,525	0	137,525	178,699,938	1.85%	70,604	(22,000)	48,604
Rent Arbitration Board	7	0.14%	8,158	0	8,158	6,942,409	0.07%	2,743	0	2,743
Retirement Commission	26	0.50%	30,302	0	30,302	26,669,227	0.28%	10,537	0	10,537
SF Community College District	-	0.00%	0	0	0	-	0.00%	0	0	0
SF Redevelopment Agency	-	0.00%	0	0	0	-	0.00%	0	0	0
SF Unified School District	-	0.00%	0	0	0	116,000	0.00%	46	0	46
Sheriff	75	1.45%	87,410	0	87,410	205,975,205	2.13%	81,380	0	81,380
Status of Women	5	0.10%	5,827	0	5,827	6,719,436	0.07%	2,655	(23,804)	(21,149)
Technology	273	5.27%	318,173	(130,163)	188,010	96,741,403	1.00%	38,222	0	38,222
Treasurer/Tax Collector	27	0.52%	31,468	0	31,468	39,243,067	0.41%	15,505	0	15,505
Trial Courts	-	0.00%	0	0	0	124,548,990	1.29%	49,209	0	49,209
War Memorial	11	0.21%	12,820	0	12,820	24,388,543	0.25%	9,636	0	9,636
Subtotal	5,184	100.00%	6,041,796	(2,112,302)	3,929,494	9,657,624,190	100.00%	3,815,702	(1,486,200)	2,329,502

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SCHEDULE 7 - CIVIL SERVICE COMMISSION

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

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

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$823,504
Supply and Services Costs	
Other Expenses	118,079
Expenditure Recoveries	(360,839)
Department Cost Total	580,744
Adjustments	
Expenditure Recoveries	360,839
Adjustment for Revenue	0
Total Allocated before Incoming Costs	941,583

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	5,300
3 Board of Supervisors	1,719
4 Controller	6,870
5 Health Service System	30,759
6 Administrative Services	5,125
8 Human Resources	(21,840)
9 Mayor's Budget Office	1,067
Total Incoming	29,000
C. TOTAL ALLOCATED	970,583

Dept:8 CIVIL SERVICE COMMISSION

D. DEPARTMENTAL ALLOCATIONS

	FY 2015-16 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	302	0	302	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	787	2.23%	21,603	0	21,603	
ADM-Procurement	0	0.00%	0	0	0	
ADM-Real Estate	0	0.00%	0	0	0	
ADM-Risk Management	0	0.00%	0	0	0	
Adult Probation	140	0.40%	3,843	0	3,843	
Airport	1,543	4.36%	42,354	0	42,354	
Animal Care	0	0.00%	0	0	0	
Arts Commission	36	0.10%	988	0	988	
Asian Art Museum	55	0.16%	1,510	0	1,510	
Assessor-Recorder	148	0.42%	4,062	0	4,062	
Board of Supervisors	74	0.21%	2,031	0	2,031	
Building Inspection	263	0.74%	7,219	0	7,219	
Child Support Services	75	0.21%	2,059	0	2,059	
Children & Families Commission	14	0.04%	384	0	384	
Children, Youth & Families	42	0.12%	1,153	0	1,153	
City Attorney	294	0.83%	8,070	0	8,070	
City Planning	203	0.57%	5,572	0	5,572	
Civil Service Commission	5	0.01%	137	0	137	
Controller	240	0.68%	6,588	0	6,588	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	264	0.75%	7,247	0	7,247	
Economic & Workforce Development	97	0.27%	2,663	0	2,663	
Elections	73	0.21%	2,004	0	2,004	
Emergency Communications	235	0.66%	6,451	0	6,451	
Environment	88	0.25%	2,416	0	2,416	
Ethics	15	0.04%	412	0	412	
Fine Arts Museums	111	0.31%	3,047	0	3,047	
Fire	1,576	4.46%	43,260	0	43,260	
Health Services System	49	0.14%	1,345	0	1,345	
Public Health - Health at Home	43	0.12%	1,180	0	1,180	
Public Health - Jail Health	127	0.36%	3,486	0	3,486	
Public Health - Laguna Honda Hospital	1,340	3.79%	36,782	0	36,782	
Public Health - Mental Health	518	1.46%	14,219	0	14,219	
Public Health - Primary Care	511	1.45%	14,027	0	14,027	
Public Health - Public Health	704	1.99%	19,324	0	19,324	
Public Health - SF General Hospital	2,886	8.16%	79,218	0	79,218	
Public Health - Substance Abuse	50	0.14%	1,372	0	1,372	
Human Resources	179	0.51%	4,913	0	4,913	
Human Rights Commission	11	0.03%	302	0	302	
Human Services	2,247	6.35%	61,678	0	61,678	
Juvenile Probation	216	0.61%	5,929	0	5,929	
Law Library	2	0.01%	55	0	55	
Mayor	114	0.32%	3,129	0	3,129	
Medical Examiner	0	0.00%	0	0	0	
MTA - MUNI	4,578	12.95%	125,662	(160,839)	(35,177)	
MTA - Parking & Traffic	690	1.95%	18,940	0	18,940	
MTA - Taxicab Commission	17	0.05%	467	0	467	
Permit Appeals	5	0.01%	137	0	137	
Police	2,770	7.83%	76,034	0	76,034	
Port	232	0.66%	6,368	0	6,368	

Dept:8 CIVIL SERVICE COMMISSION

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Public Defender	162	0.46%	4,447	0	4,447
Public Library	654	1.85%	17,952	0	17,952
Public Works - Admin	117	0.33%	3,212	0	3,212
Public Works - Architecture	181	0.51%	4,968	0	4,968
Public Works - Bldg Repair	96	0.27%	2,635	0	2,635
Public Works - Construction	0	0.00%	0	0	0
Public Works - Engineering	249	0.70%	6,835	0	6,835
Public Works - Street Env	249	0.70%	6,835	0	6,835
Public Works - Street Sewer	77	0.22%	2,114	0	2,114
Public Works - Street Use & Map	104	0.29%	2,855	0	2,855
Public Works - Urban Forest	107	0.30%	2,937	0	2,937
PUC	653	1.85%	17,924	(200,000)	(182,076)
PUC-Clean Water	464	1.31%	12,736	0	12,736
PUC-Hetch Hetchy	326	0.92%	8,948	0	8,948
PUC-Water	666	1.88%	18,281	0	18,281
Recreation & Park	975	2.76%	26,763	0	26,763
Rent Arbitration Board	32	0.09%	878	0	878
Retirement Commission	90	0.25%	2,470	0	2,470
SF Community College District	694	1.96%	19,050	0	19,050
SF Unified School District	3,887	10.99%	106,702	0	106,702
Sheriff	934	2.64%	25,638	0	25,638
Status of Women	5	0.01%	137	0	137
Technology	230	0.65%	6,313	0	6,313
Treasurer/Tax Collector	191	0.54%	5,243	0	5,243
Trial Courts	475	1.34%	13,038	0	13,038
War Memorial	63	0.18%	1,729	0	1,729
Subtotal	35,359	100.00%	970,583	(360,839)	609,744
Net out amounts not allocated out					(137)
Total allocated to Departments					609,607

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SCHEDULE 8 –HUMAN RESOURCES

The Department of Human Resources serves the City and County of San Francisco by functioning as the central personnel agency, administering the human resources/personnel, health and safety, and employee health service programs. The Department is organized into six divisions: Administrative Services; Equal Employment Opportunity and Staff Development; Employee Relations; Information Services; and Workers' Compensation. Costs related to Workers' Compensation 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. Department expenses for employee tuition payments reimbursed by the City General Fund are indicated below in the adjustments line item as Interfund Transfer.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	15,987,466
Supply and Services Costs	
Non-personnel Services	5,204,258
Materials and Supplies	126,834
Allocated Charges	-1,502,692
Services of Other Departments	3,868,216
Expenditure Recoveries	-8,218,652
Department Cost Subtotal	15,465,430
Adjustments	
Expenditure Recoveries	8,218,652
Intrafund Transfer	-2,075,400
Net allocated charges	21,608,683

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	250,289
2 Equipment Depreciation	1,799
3 Board of Supervisors	128,914
4 Controller	355,023
5 Health Service System	543,989
6 Administrative Services	80,753
9 Civil Service Commission	4,913
10 Mayor's Budget Office	80,034
Total Incoming	1,445,714

C. TOTAL ALLOCATED **23,054,397**

D. DEPARTMENTAL ALLOCATIONS

Dept:9 HUMAN RESOURCES

	FY 2015-16 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	7,172	0	7,172	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	787	2.23%	513,128	-303,038	210,090	
ADM-Real Estate	0	0.00%	0	0	0	
Adult Probation	140	0.40%	91,281	-88,516	2,765	
Airport	1,543	4.36%	1,006,043	-434,026	572,017	
Animal Care	0	0.00%	0	0	0	
Arts Commission	36	0.10%	23,472	-175,501	-152,029	
Asian Art Museum	55	0.16%	35,860	0	35,860	
Assessor-Recorder	148	0.42%	96,497	-53,725	42,772	
Board of Supervisors	74	0.21%	48,248	-2,318	45,930	
Building Inspection	263	0.74%	171,477	-282,123	-110,646	
Child Support Services	75	0.21%	48,900	-32,733	16,167	
Children & Families Commission	14	0.04%	9,128	-50,102	-40,974	
Children, Youth & Families	42	0.12%	27,384	-170,649	-143,265	
City Attorney	294	0.83%	191,689	-4,195	187,494	
City Planning	203	0.57%	132,357	-313,233	-180,876	
Civil Service Commission	5	0.01%	3,260	-25,100	-21,840	
Controller	240	0.68%	156,481	-177,032	-20,551	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	264	0.75%	172,129	-28,792	143,337	
Economic & Workforce Development	97	0.27%	63,244	-155,909	-92,664	
Elections	73	0.21%	47,596	-93,000	-45,404	
Emergency Communications	235	0.66%	153,221	-225,741	-72,520	
Environment	88	0.25%	57,376	-154,855	-97,479	
Ethics	15	0.04%	9,780	-18,383	-8,603	
Fine Arts Museums	111	0.31%	72,373	-24,000	48,373	
Fire	1,576	4.46%	1,027,559	-76,084	951,475	
Health Service System	49	0.14%	31,948	-286,250	-254,302	
Public Health - Health at Home	43	0.12%	28,036	0	28,036	
Public Health - Jail Health	127	0.36%	82,805	0	82,805	
Public Health - Laguna Honda Hospital	1,340	3.79%	873,686	-79,713	793,973	
Public Health - Mental Health	518	1.46%	337,738	-6,573	331,165	
Public Health - Primary Care	511	1.45%	333,174	0	333,174	
Public Health - Public Health	704	1.99%	459,011	-595,194	-136,183	
Public Health - SF General Hospital	2,886	8.16%	1,881,686	-278,782	1,602,904	
Public Health - Substance Abuse	50	0.14%	32,600	0	32,600	
Human Resources	179	0.51%	116,709	-54,500	62,209	Not allocated out
Human Rights Commission	11	0.03%	7,172	-37,515	-30,343	
Human Services	2,247	6.35%	1,465,055	-565,827	899,227	
Juvenile Probation	216	0.61%	140,833	-2,182	138,651	
Law Library	2	0.01%	1,304	0	1,304	
Mayor	114	0.32%	74,329	-12,700	61,629	
Medical Examiner	0	0.00%	0	0	0	
MTA - MUNI	4,578	12.95%	2,984,877	-1,061,403	1,923,474	
MTA - Parking & Traffic	690	1.95%	449,883	0	449,883	
						Dept:9 HUMAN RESOURCES
MTA - Taxicab Commission	17	0.05%	11,084	0	11,084	
Permit Appeals	5	0.01%	3,260	0	3,260	
Police	2,770	7.83%	1,806,053	-92,729	1,713,324	
Port	232	0.66%	151,265	-85,954	65,311	

City and County of San Francisco FY 2017-18 Full Cost Allocation Plan

April 4, 2017

Public Defender	162	0.46%	105,625	-2,621	103,004
Public Library	654	1.85%	426,411	-345,672	80,739
Public Works - Admin	117	0.33%	76,285	-123,571	-47,286
Public Works - Architecture	181	0.51%	118,013	0	118,013
Public Works - Bldg Repair	96	0.27%	62,592	0	62,592
Public Works - Construction	0	0.00%	0	0	0
Public Works - Engineering	249	0.70%	162,349	0	162,349
Public Works - Street Env	249	0.70%	162,349	0	162,349
Public Works - Street Sewer	77	0.22%	50,204	0	50,204
Public Works - Street Use & Map	104	0.29%	67,808	0	67,808
Public Works - Urban Forest	107	0.30%	69,765	0	69,765
PUC	653	1.85%	425,759	-752,751	-326,992
PUC-Clean Water	464	1.31%	302,530	-138,390	164,140
PUC-Hetch Hetchy	326	0.92%	212,554	-19,633	192,921
PUC-Water	666	1.88%	434,235	-45,209	389,026
Recreation & Park	975	2.76%	635,705	-210,152	425,553
Rent Arbitration Board	32	0.09%	20,864	-61,332	-40,468
Retirement Commission	90	0.25%	58,680	-21,846	36,835
SF Community College District	694	1.96%	452,491	0	452,491
SF Unified School District	3,887	10.99%	2,534,505	0	2,534,505
Sheriff	934	2.64%	608,972	-44,245	564,728
Status of Women	5	0.01%	3,260	-8,045	-4,785
Technology	230	0.65%	149,961	-299,502	-149,541
Treasurer/Tax Collector	191	0.54%	124,533	-41,135	83,398
Trial Courts	475	1.34%	309,702	0	309,702
War Memorial	63	0.18%	41,076	-527	40,549
Subtotal	35,359	100.00%	23,054,397	(8,163,007)	14,891,390
Net out amounts not allocated out					(62,209)
Total allocated to Departments					14,829,181

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2016
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2018**

SCHEDULE 9 – MAYOR'S OFFICE - ADMINISTRATION

This plan provides for the allocation of the administrative costs for the Mayor's Office including the Finance and Legislative Affairs division which consists of two major functions: Budget & Management and Legislative activities. The basis of allocating costs is the budget by department.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$5,444,136
Supply and Services Costs	
Non-personnel Services	926,810
Materials and Supplies	12,978
Services of Other Departments	583,690
DEPARTMENT Cost Total	6,967,614
Adjustments	0
Total	6,967,614

B. INCOMING COSTS

Department	Incoming
1 Building Depreciation	847,328
2 Board of Supervisors	164,437
3 Controller	412,342
4 Health Service System	589,539
5 Administrative Services	51,032
6 Civil Service Commission	3,129
7 Human Resources	61,629
Total Incoming	2,129,436
C. TOTAL ALLOCATED	9,097,050

Dept:10 MAYOR'S BUDGET OFFICE

D. DEPARTMENTAL ALLOCATIONS

	FY 2015-16 Department Budget	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	5,235,094	0.05%	4,762	0	4,762
Administrative Services	372,447,529	3.72%	338,761	0	338,761
Adult Probation	33,546,031	0.34%	30,512	0	30,512
Airport	884,954,522	8.85%	804,914	0	804,914
Arts Commission	15,354,681	0.15%	13,966	0	13,966
Asian Art Museum	10,289,633	0.10%	9,359	0	9,359
Assessor-Recorder	24,145,354	0.24%	21,962	0	21,962
Board of Supervisors	14,685,074	0.15%	13,357	0	13,357
Building Inspection	70,315,853	0.70%	63,956	0	63,956
Child Support Services	12,926,081	0.13%	11,757	0	11,757
Children & Families Commission	51,758,441	0.52%	47,077	(209,804)	(162,727)
Children, Youth & Families	170,705,287	1.71%	155,266	0	155,266
City Attorney	76,189,394	0.76%	69,298	0	69,298
City Planning	41,259,124	0.41%	37,527	0	37,527
Civil Service Commission	1,173,401	0.01%	1,067	0	1,067
Controller	62,453,126	0.62%	56,805	0	56,805
District Attorney	51,844,781	0.52%	47,156	(24,889)	22,267
Economic & Workforce Development	41,012,912	0.41%	37,303	0	37,303
Elections	18,841,748	0.19%	17,138	0	17,138
Emergency Communications	82,869,070	0.83%	75,374	(52,159)	23,215
Environment	17,368,744	0.17%	15,798	0	15,798
Ethics	3,927,460	0.04%	3,572	0	3,572
Fine Arts Museums	18,262,298	0.18%	16,611	0	16,611
Fire	355,800,902	3.56%	323,620	0	323,620
General City Responsibility	344,029,141	3.44%	312,913	0	312,913 Not allocated out
Health Service System	10,726,620	0.11%	9,756	0	9,756
Public Health - Health at Home	7,267,271	0.07%	6,610	0	6,610
Public Health - Jail Health	31,435,122	0.31%	28,592	0	28,592
Public Health - Laguna Honda Hospit:	248,556,260	2.49%	226,075	0	226,075
Public Health - Mental Health	289,470,684	2.89%	263,289	0	263,289
Public Health - Primary Care	90,009,525	0.90%	81,869	0	81,869
Public Health - Public Health	441,484,867	4.41%	401,555	(417,454)	(15,899)
Public Health - SF General Hospital	850,227,248	8.50%	773,328	0	773,328
Public Health - Substance Abuse	75,394,324	0.75%	68,575	0	68,575
Human Resources	87,992,304	0.88%	80,034	0	80,034
Human Rights Commission	2,614,111	0.03%	2,378	0	2,378
Human Services	937,931,970	9.38%	853,100	(191,506)	661,594
Juvenile Probation	42,159,630	0.42%	38,346	0	38,346
Law Library	1,611,832	0.02%	1,466	0	1,466
Mayor	112,238,807	1.12%	102,087	0	102,087 Not allocated out
MTA - MUNI	912,342,252	9.12%	829,825	(256,313)	573,512
MTA - Parking & Traffic	210,388,392	2.10%	191,360	0	191,360
MTA - Taxicab Commission	5,376,996	0.05%	4,891	0	4,891
Permit Appeals	928,604	0.01%	845	0	845
Police	544,721,549	5.45%	495,454	(104,431)	391,023
Port	98,202,718	0.98%	89,321	(15,709)	73,612
Public Defender	31,961,511	0.32%	29,071	(24,889)	4,182

Dept:10 MAYOR'S BUDGET OFFICE

City and County of San Francisco FY 2017-18 Full Cost Allocation Plan

April 4, 2017

Public Library	109,561,927	1.10%	99,653	0	99,653
Public Works - Admin	41,330,560	0.41%	37,592	0	37,592
Public Works - Architecture	16,797,507	0.17%	15,278	0	15,278
Public Works - Bldg Repair	23,446,360	0.23%	21,326	0	21,326
Public Works - Construction	0	0.00%	0	0	0
Public Works - Engineering	118,417,957	1.18%	107,708	0	107,708
Public Works - Street Env	59,235,069	0.59%	53,878	0	53,878
Public Works - Street Sewer	22,898,298	0.23%	20,827	0	20,827
Public Works - Street Use & Map	27,490,380	0.27%	25,004	0	25,004
Public Works - Urban Forest	27,918,937	0.28%	25,394	0	25,394
PUC	162,194,849	1.62%	147,525	(301,777)	(154,252)
PUC-Clean Water	225,866,206	2.26%	205,438	0	205,438
PUC-Hetch Hetchy	170,756,623	1.71%	155,312	0	155,312
PUC-Water	471,256,162	4.71%	428,633	0	428,633
Recreation & Park	178,699,938	1.79%	162,537	(18,633)	143,904
Rent Arbitration Board	6,942,409	0.07%	6,315	0	6,315
Retirement Commission	26,669,227	0.27%	24,257	0	24,257
SF Unified School District	116,000	0.00%	106	0	106
Sheriff	205,975,205	2.06%	187,346	0	187,346
Status of Women	6,719,436	0.07%	6,112	0	6,112
Technology	96,741,403	0.97%	87,992	(295,152)	(207,160)
Treasurer/Tax Collector	39,243,067	0.39%	35,694	0	35,694
Trial Courts	124,548,990	1.25%	113,284	0	113,284
War Memorial	24,388,543	0.24%	22,183	0	22,183
Subtotal	10,001,653,331	100.00%	9,097,050	(1,912,716)	7,184,334
Net out amount not allocated out to Departments					(415,001)
Total allocated to Departments					6,769,333

**CITY AND COUNTY OF SAN FRANCISCO
FULL COST ALLOCATION PLAN
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2016
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2018**

SCHEDULE 10 – LAW LIBRARY

The San Francisco Law Library offers the Office of the City Attorney free access and use of legal reference materials. All costs associated to this function have been allocated directly to the City Attorney.

A. DEPARTMENT COSTS

	Amount
<i>Salary % Split</i>	
Salaries and Benefits	\$444,412
Other Expenditures	950,708
Department Cost Total	1,395,120
Adjustments	none
Net allocated charges	1,395,120

B. INCOMING COSTS

Department	Incoming
3 Board of Supervisors	2,361
4 Controller	6,165
5 Health Service System	10,253
6 Administrative Services	637
7 Civil Service Commission	55
8 Human Resources	1,304
9 Mayor's Office	1,466
Total Incoming	22,241

C. TOTAL ALLOCATED **1,417,361.50**

LAW LIBRARY Departmental Allocations

City Attorney	1,417,361
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