

FY2018-19 Full Cost Allocation Plan

City and County of San Francisco
For the Plan Year Ending
June 30, 2019

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

ALLOCATION OF FY2016-17 OVERHEAD COSTS TO BE CHARGED IN FY2018-19 BUDGET

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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
- **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.

City and County of San Francisco FY 2018-19 OMB A-87 Cost Allocation Plan

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	-	-	21,745	104,698	-	-	-	-	742,361	139,642
2 Equipment Depreciation	30,038	-	174,787	34,169	-	-	-	99,075	15,463	-
3 Board of Supervisors	8,872	-	-	48,879	1,322,658	-	23,238	15,598	44,799	100,914
4 Controller	25,229	-	-	210,979	(763,964)	-	(1,669)	52,380	163,009	(42,826)
5 Health Service System	56,919	-	-	708,895	(720,897)	-	207,841	262,905	753,157	(169,280)
6 Administrative Services	2,688	1,889,217	4,024,964	69,165	584,080	906,801	21,875	8,791	53,314	90,396
7 Civil Service Commission	377	-	-	4,199	47,257	-	1,085	1,674	4,627	7,925
8 Human Resources	9,018	-	-	17,308	528,246	-	(157,899)	40,069	(6,321)	(91,953)
9 Mayor's Office	5,794	-	-	31,920	863,759	-	15,175	10,187	29,256	65,902
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	138,932	1,889,217	4,221,497	1,230,213	1,861,139	906,801	109,645	490,678	1,799,665	100,718
Interest factor through August 2018 expected change	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward	141,016	1,917,555	4,284,819	1,248,666	1,889,056	920,403	111,290	498,039	1,826,660	102,229
Prior Allocation in FY 2016-17 Plan	113,018	1,923,009	4,459,975	1,154,347	3,047,873	905,398	249,239	449,734	1,491,352	(42,935)
Adjustment for Difference to Prior Plan	27,999	(5,455)	(175,156)	94,319	(1,158,817)	15,005	(137,949)	48,305	335,308	145,164
TOTAL ALLOCATION IN FY 2018-19 PLAN	169,015	1,912,100	4,109,663	1,342,985	730,238	935,409	(26,659)	546,343	2,161,968	247,392

SUMMARY SCHEDULE

Department	Child Support Services	Children & Families Commission	Children, Youth & Families	City Attorney	City Planning	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications
1 Building Depreciation	-	-	-	816,890	296,182	-	270,441	81,368	366,926	51,659
2 Equipment Depreciation	-	-	-	26,955	106,416	-	96,550	2,442	81,959	127,696
3 Board of Supervisors	20,058	41,746	276,877	113,191	73,684	-	83,700	83,553	20,710	134,618
4 Controller	(10,455)	5,305	292,990	306,536	227,869	-	331,511	224,382	99,282	435,614
5 Health Service System	(447,172)	(14,288)	5,368	(275,366)	64,722	-	1,371,221	589,884	201,802	1,355,697
6 Administrative Services	53,151	22,127	163,339	(203,994)	107,108	165,882	91,877	25,308	21,238	120,370
7 Civil Service Commission	2,230	383	1,315	8,630	6,471	-	8,224	3,157	2,071	7,273
8 Human Resources	21,314	(40,826)	(39,641)	206,603	(175,730)	-	194,448	(119,832)	(43,422)	(95,362)
9 Mayor's Office	13,099	27,262	(222,073)	73,919	48,119	-	29,024	54,564	13,524	34,188
10 Law Library	-	-	-	1,434,717	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	(347,775)	41,709	478,176	2,508,081	754,841	165,882	2,476,996	944,827	764,090	2,171,753
Interest factor through August 2018 expected change	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward	(352,992)	42,335	485,349	2,545,703	766,164	168,371	2,514,151	959,000	775,552	2,204,330
Prior Allocation in FY 2016-17 Plan	(1,184,352)	245,969	532,964	2,552,893	551,383	(5,521)	2,327,820	1,008,362	(308,685)	1,508,371
Adjustment for Difference to Prior Plan	831,361	(203,635)	(47,615)	(7,191)	214,781	173,892	186,331	(49,362)	1,084,236	695,959
TOTAL ALLOCATION IN FY 2018-19 PLAN	478,369	(161,300)	437,734	2,538,512	980,944	342,263	2,700,482	909,638	1,859,788	2,900,288

City and County of San Francisco FY 2018-19 OMB A-87 Cost Allocation Plan

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	-	9,151	-	7,627	-	-	-	-	-	300,577
2 Equipment Depreciation	-	-	5,330	5,790,184	-	-	-	-	-	1,796,054
3 Board of Supervisors	26,722	6,373	27,818	536,967	11,160	48,371	389,483	435,102	130,610	636,815
4 Controller	16,112	23,016	98,410	2,406,042	59,341	201,826	873,861	911,488	705,406	458,768
5 Health Service System	(99,658)	87,965	483,370	8,319,374	72,843	215,943	1,803,417	831,727	845,755	1,574,854
6 Administrative Services	43,182	31,606	8,427	235,895	12,868	24,140	188,200	180,519	87,001	511,670
7 Civil Service Commission	2,649	415	3,266	50,226	1,288	3,950	39,125	15,081	15,399	28,644
8 Human Resources	(84,507)	(221,510)	54,196	1,120,160	30,841	94,563	920,631	356,669	368,658	217,491
9 Mayor's Office	17,451	4,162	18,167	350,665	7,288	31,588	254,351	284,143	85,295	(14,107)
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	(78,050)	(58,823)	698,985	18,817,139	195,630	620,381	4,469,067	3,014,727	2,238,123	5,510,767
Interest factor through August 2018 expected change	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward	(79,220)	(59,705)	709,470	19,099,396	198,565	629,687	4,536,103	3,059,948	2,271,695	5,593,428
Prior Allocation in FY 2016-17 Plan	(417,396)	133,498	654,074	13,424,457	298,010	902,812	1,474,740	4,545,308	3,751,013	5,258,840
Adjustment for Difference to Prior Plan	338,175	(193,202)	55,396	5,674,939	(99,445)	(273,125)	3,061,363	(1,485,360)	(1,479,318)	334,588
TOTAL ALLOCATION IN FY 2018-19 PLAN	258,955	(252,907)	764,866	24,774,335	99,120	356,562	7,597,466	1,574,588	792,377	5,928,017

SUMMARY SCHEDULE

Department	Public Health - SF General Hospital	Public Health - Substance Abuse	Adjustment New Department Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Medical Examiner	MTA - MUNI	MTA - Parking & Traffic	MTA - Taxicab Commission
1 Building Depreciation	-	-	-	11,063	728,173	-	86,077	1,155,690	3,938	-
2 Equipment Depreciation	-	-	-	-	214,833	118,865	-	-	-	-
3 Board of Supervisors	1,202,838	98,392	322,060	4,424	1,218,240	60,152	-	1,544,531	328,002	8,314
4 Controller	2,865,530	191,903	538,966	17,027	1,350,434	222,375	-	1,278,020	1,101,753	30,777
5 Health Service System	4,099,931	89,978	491,570	77,616	(442,358)	1,076,279	-	(5,468,689)	3,406,491	101,600
6 Administrative Services	356,322	47,425	116,377	4,051	582,321	45,234	678,828	47,775	120,066	2,519
7 Civil Service Commission	86,411	1,584	2,555	319	66,725	6,225	-	(21,107)	18,912	563
8 Human Resources	2,050,633	37,929	61,162	(27,363)	700,902	147,084	-	2,238,093	452,770	13,490
9 Mayor's Office	785,511	64,254	210,320	2,889	598,318	39,282	-	767,714	214,201	5,430
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	11,447,176	531,465	1,743,010	90,026	5,017,588	1,715,497	764,905	1,542,027	5,646,134	162,693
Interest factor through August 2018 expected change	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward	11,618,884	539,437	1,769,155	91,377	5,092,852	1,741,230	776,379	1,565,157	5,730,826	165,134
Prior Allocation in FY 2016-17 Plan	1,503,991	579,626	0	170,529	7,610,332	1,656,921	719,924	3,134,846	4,895,301	169,977
Adjustment for Difference to Prior Plan	10,114,893	(40,190)	1,769,155	(79,153)	(2,517,480)	84,309	56,454	(1,569,689)	835,525	(4,844)
TOTAL ALLOCATION IN FY 2018-19 PLAN	21,733,776	499,247	3,538,309	12,224	2,575,372	1,825,538	832,833	(4,531)	6,566,351	160,290

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SUMMARY SCHEDULE

Department	Permit Appeals	Police	Port	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture	Public Works - Bldg Repair	Public Works - Construction	Public Works - Engineering
1 Building Depreciation	9,723	685,141	-	174,000	-	225,470	167,155	-	-	166,804
2 Equipment Depreciation	-	2,415,617	-	22,398	572,941	1,315,947	-	-	-	-
3 Board of Supervisors	1,394	830,094	178,468	48,874	180,017	67,157	17,107	35,791	-	200,540
4 Controller	4,110	4,069,273	64,935	240,593	275,052	(1,243,922)	214,812	155,563	65	555,192
5 Health Service System	12,529	12,740,980	(124,474)	900,349	164,163	(6,083,787)	994,434	548,808	340	1,425,635
6 Administrative Services	5,843	464,407	53,696	43,023	266,332	(391,041)	70,078	78,604	1,355	114,959
7 Civil Service Commission	147	85,656	6,964	5,073	19,866	3,875	5,629	3,106	-	8,069
8 Human Resources	3,518	1,972,910	(70,051)	120,471	151,470	(33,422)	134,752	74,367	46	193,183
9 Mayor's Office	910	434,528	103,585	6,281	117,560	43,857	11,171	23,373	-	130,962
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	38,174	23,698,605	213,123	1,561,060	1,747,400	(6,095,866)	1,615,137	919,612	1,807	2,795,345
Interest factor through August 2018 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	38,747	24,054,084	216,320	1,584,476	1,773,611	(6,187,304)	1,639,364	933,406	1,834	2,837,275
Prior Allocation in FY 2016-17 Plan	1,679	21,433,191	773,155	1,308,536	985,093	(6,753,968)	1,799,730	818,193	(184,902)	2,418,980
Adjustment for Difference to Prior Plan	37,068	2,620,894	(556,836)	275,940	788,519	566,664	(160,365)	115,213	186,736	418,295
TOTAL ALLOCATION IN FY 2018-19 PLAN	75,815	26,674,978	(340,516)	1,860,416	2,562,130	(5,620,640)	1,478,999	1,048,619	188,570	3,255,570

SUMMARY SCHEDULE

Department	Public Works - Street Env	Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC	Adjustment New Department PUC-Clean Power SF	PUC-Clean Water	PUC-Hetch Hetchy	PUC-Water	Recreation & Park
1 Building Depreciation	-	-	-	-	1,008	-	-	-	-	24,463
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	2,189,700
3 Board of Supervisors	96,446	35,212	41,548	45,172	132,927	42,454	302,828	235,144	573,785	296,995
4 Controller	428,695	129,230	161,610	176,730	(3,780,277)	68,298	881,339	635,568	1,593,191	600,905
5 Health Service System	1,528,399	415,793	538,183	590,461	(651,513)	20,698	(585,393)	(220,832)	(482,381)	2,559,737
6 Administrative Services	91,433	35,058	31,358	42,144	(396,467)	14,061	248,227	279,957	494,551	190,480
7 Civil Service Commission	8,651	2,353	3,046	3,342	(180,644)	256	13,453	9,007	19,530	29,646
8 Human Resources	207,108	56,343	72,927	80,011	(224,344)	6,121	12,902	195,990	421,351	479,284
9 Mayor's Office	62,984	22,995	27,133	29,499	(229,136)	27,725	197,762	153,560	432,949	174,760
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	2,423,716	696,984	875,805	967,359	(5,328,446)	179,613	1,071,117	1,288,395	3,052,975	6,545,970
Interest factor through August 2018 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	2,460,071	707,439	888,942	981,869	(5,408,373)	182,307	1,087,184	1,307,721	3,098,770	6,644,160
Prior Allocation in FY 2016-17 Plan	1,998,336	539,822	898,889	895,813	(2,970,205)	0	707,985	1,210,739	2,375,855	4,106,013
Adjustment for Difference to Prior Plan	461,735	167,617	(9,947)	86,056	(2,438,167)	182,307	379,198	96,982	722,915	2,538,146
TOTAL ALLOCATION IN FY 2018-19 PLAN	2,921,807	875,056	878,996	1,067,925	(7,846,540)	364,614	1,466,382	1,404,702	3,821,685	9,182,306

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SUMMARY SCHEDULE

Department	Rent Arbitration Board	Retirement Commission	SF Community College District	Community Investment & Infrastructure	SF Unified School District	Sheriff	Status of Women	Technology	Treasurer/Tax Collector	Trial Courts
1 Building Depreciation	18,185	-	-	87,119	-	733,549	5,914	160,290	829,640	521,824
2 Equipment Depreciation	-	-	-	-	-	362,723	-	36,245	-	-
3 Board of Supervisors	10,832	40,817	-	-	167	317,869	10,132	162,632	60,642	179,426
4 Controller	7,612	10,321	-	-	234	1,424,030	20,592	348,493	266,117	737,970
5 Health Service System	(26,227)	(41,979)	(89,824)	-	6,657,537	5,236,511	46,570	(13,500)	941,744	2,390,581
6 Administrative Services	8,067	46,142	-	-	50	199,183	5,652	95,287	47,279	124,355
7 Civil Service Commission	953	2,901	19,000	-	110,446	28,840	188	7,749	5,443	14,337
8 Human Resources	(37,310)	49,908	454,872	-	2,642,238	533,371	(3,400)	23,728	30,612	343,228
9 Mayor's Office	7,074	26,656	-	-	109	207,584	6,617	(207,494)	39,602	117,174
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	(10,813)	134,767	384,047	87,119	9,410,781	9,043,661	92,263	613,430	2,221,081	4,428,894
Interest factor through August 2018 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	(10,976)	136,788	389,808	88,426	9,551,943	9,179,316	93,647	622,631	2,254,397	4,495,327
Prior Allocation in FY 2016-17 Plan	41,595	(110,855)	77,804	319	8,389,164	7,724,146	51,017	1,103,748	1,763,576	4,300,577
Adjustment for Difference to Prior Plan	(52,570)	247,644	312,004	88,106	1,162,778	1,455,170	42,630	(481,117)	490,821	194,750
TOTAL ALLOCATION IN FY 2018-19 PLAN	(63,546)	384,432	701,811	176,532	10,714,721	10,634,486	136,278	141,514	2,745,218	4,690,077

SUMMARY SCHEDULE

Department	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	-	-	9,004,496	4,280,713	13,285,209	13,285,209	-
2 Equipment Depreciation	15,505	-	15,651,893	877,044	16,528,937	16,528,937	-
3 Board of Supervisors	36,237	-	13,630,173	1,031,886	14,662,060	14,662,060	-
4 Controller	87,642	-	23,041,198	2,343,357	25,384,555	25,384,555	-
5 Health Service System	13,029	-	50,925,983	5,161,027	56,087,010	56,087,010	-
6 Administrative Services	25,180	-	13,831,376	513,530	14,344,905	14,344,905	-
7 Civil Service Commission	1,955	-	667,965	46,057	714,023	714,023	-
8 Human Resources	43,894	-	16,713,991	(59,029)	16,654,962	16,654,962	-
9 Mayor's Office	23,665	-	6,813,985	531,066	7,345,052	7,345,052	-
10 Law Library	-	-	1,434,717	0	1,434,717	1,434,717	-
TOTAL CURRENT ALLOCATIONS	247,107	0	151,715,778	14,725,652	166,441,429	166,441,429	
Interest factor through August 2018 expected charge	1.015	1.015	1.015				
Subtotal before roll-forward	250,814	0	153,991,514				
Prior Allocation in FY 2016-17 Plan	19,734	0	127,170,778				
Adjustment for Difference to Prior Plan	231,080	0	26,820,737				
TOTAL ALLOCATION IN FY 2018-19 PLAN	481,894	0	180,812,251				

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2017
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2019**

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, 2017.

Central Service Building	Depreciation Amount
City Hall	6,903,477
Hall of Justice	1,996,588
1 South Van Ness	2,033,313
25 Van Ness	261,419
30 Van Ness	733,506
555 7th Street	174,000
1650 Mission	1,058,386
1660 Mission	124,520
	13,285,209

CITY HALL Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	53,320	19.05%	1,314,995
Assessor/Recorder	30,101	10.75%	742,361
Board of Supervisors	32,893	11.75%	811,218
City Attorney	33,123	11.83%	816,890
Controller	31,102	11.11%	767,048
Elections	14,878	5.32%	366,926
Mayor	28,744	10.27%	708,894
Mayor's Budget Office	1,887	0.67%	46,538
Public Works-Admin	5,195	1.86%	128,121
Sheriff	15,037	5.37%	370,847
Technology	0	0.00%	0
Treasurer/Tax Collector	33,640	12.02%	829,640
Subtotal	279,920	100.00%	6,903,477

HALL OF JUSTICE (850 Bryant HQ) Allocations

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	25,819	5.24%	104,698
District Attorney	66,692	13.55%	270,441
Medical Examiner	21,227	4.31%	86,077
Police	162,044	32.91%	657,102
Sheriff	87,901	17.85%	356,446
Trial Courts	128,684	26.14%	521,824
Subtotal	492,367	100.00%	1,996,588

1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	19,891	4.28%	86,970
Controller	18,711	4.02%	81,811
Human Resources	62,478	13.44%	273,176
Mayor	26,200	5.63%	114,556
MTA-MUNI	264,318	56.84%	1,155,690
SF Redevelopment Agency	19,925	4.28%	87,119
Technology	36,660	7.88%	160,290
Economic & Workforce Development	16,856	3.62%	73,700
Subtotal	465,039	100.00%	2,033,313

25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	3,576	3.02%	7,903
ADM-Real Estate	9,840	8.32%	21,745
ADM-Risk Management	1,734	1.47%	3,832
Arts Commission	0	0.00%	0
Civil Service Commission	2,410	2.04%	5,326
Ethics	4,141	3.50%	9,151
Health-Public Health	59,064	49.93%	130,525
Human Services	3,781	3.20%	8,356
Human Rights Commission	5,006	4.23%	11,063
MTA-Parking&Traffic	1,782	1.51%	3,938
Police	12,688	10.73%	28,039
Public Works-Admin	537	0.45%	1,187
Rent Arbitration Bd	8,229	6.96%	18,185
Sheriff	2,831	2.39%	6,256
Status of Women	2,676	2.26%	5,914
Subtotal	118,295	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%	51,659
Health-Public Health	39,324	23.18%	170,052
Human Rights Commission	0	0.00%	0
Administrative Services	13,516	7.97%	58,448
Public Works-Admin	21,951	12.94%	94,924
Public Works-Architecture	38,654	22.79%	167,155
Public Works-Engineering	38,573	22.74%	166,804
Public Works-Street Use & Map	0	0.00%	0
Recreation&Park	5,657	3.34%	24,463
Retirement Commission	0	0.00%	0
Subtotal	169,621	100.00%	733,506

555 7th St Allocations

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

1650 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	0	0.00%	0
Building Inspection	4,280	2.45%	25,944
City Planning	48,704	27.89%	295,233
Economic & Workforce Development	1,265	0.72%	7,668
Human Services	118,747	68.01%	719,817
Permit Appeals	1,604	0.92%	9,723
Subtotal	174,600	100.00%	1,058,386

1660 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	68,592	91.31%	113,698
City Planning	573	0.76%	950
Permit Appeals	0	0.00%	0
Fire	4,601	6.12%	7,627
PUC	608	0.81%	1,008
Public Works-Admin	747	0.99%	1,238
Subtotal	75,121	100.00%	124,520

ALLOCATION SUMMARY

Department	City Hall	Hall of Justice	1 South Van Ness	25 Van Ness	30 Van Ness	555 7th St	1650 Mission St	1660 Mission St	Total Depreciation
Administrative Services	1,314,995	0	86,970	7,903	58,448	0	0	0	1,468,316
ADM-Real Estate	0	0	0	21,745	0	0	0	0	21,745
ADM-Risk Management	0	0	0	3,832	0	0	0	0	3,832
Adult Probation	0	104,698	0	0	0	0	0	0	104,698
Arts Commission	0	0	0	0	0	0	0	0	0
Assessor/Recorder	742,361	0	0	0	0	0	0	0	742,361
Board of Supervisors	811,218	0	0	0	0	0	0	0	811,218
Building Inspection	0	0	0	0	0	0	25,944	113,698	139,642
City Attorney	816,890	0	0	0	0	0	0	0	816,890
City Planning	0	0	0	0	0	0	295,233	950	296,182
Civil Service Commission	0	0	0	5,326	0	0	0	0	5,326
Controller	767,048	0	81,811	0	0	0	0	0	848,859
District Attorney	0	270,441	0	0	0	0	0	0	270,441
Economic & Workforce Development	0	0	73,700	0	0	0	7,668	0	81,368
Elections	366,926	0	0	0	0	0	0	0	366,926
Emergency Communications	0	0	0	0	51,659	0	0	0	51,659
Ethics	0	0	0	9,151	0	0	0	0	9,151
Fire	0	0	0	0	0	0	0	7,627	7,627
Health-Public Health	0	0	0	130,525	170,052	0	0	0	300,577
Human Resources	0	0	273,176	0	0	0	0	0	273,176
Human Rights Commission	0	0	0	11,063	0	0	0	0	11,063
Human Services	0	0	0	8,356	0	0	719,817	0	728,173
Mayor	708,894	0	114,556	0	0	0	0	0	823,449
Mayor's Budget Office	46,538	0	0	0	0	0	0	0	46,538
Medical Examiner	0	86,077	0	0	0	0	0	0	86,077
MTA-MUNI	0	0	1,155,690	0	0	0	0	0	1,155,690
MTA-Parking&Traffic	0	0	0	3,938	0	0	0	0	3,938
MTA-Taxicab Commission	0	0	0	0	0	0	0	0	0
Permit Appeals	0	0	0	0	0	0	9,723	0	9,723
Police	0	657,102	0	28,039	0	0	0	0	685,141
Public Defender	0	0	0	0	0	174,000	0	0	174,000
Public Works-Admin	128,121	0	0	1,187	94,924	0	0	1,238	225,470
Public Works-Architecture	0	0	0	0	167,155	0	0	0	167,155
Public Works-Engineering	0	0	0	0	166,804	0	0	0	166,804
Public Works-Street Use & Map	0	0	0	0	0	0	0	0	0
PUC	0	0	0	0	0	0	0	1,008	1,008
Recreation&Park	0	0	0	0	24,463	0	0	0	24,463
Rent Arbitration Bd	0	0	0	18,185	0	0	0	0	18,185
Retirement Commission	0	0	0	0	0	0	0	0	0
SF Redevelopment Agency	0	0	87,119	0	0	0	0	0	87,119
Sheriff	370,847	356,446	0	6,256	0	0	0	0	733,549
Status of Women	0	0	0	5,914	0	0	0	0	5,914
Technology	0	0	160,290	0	0	0	0	0	160,290
Treasurer/Tax Collector	829,640	0	0	0	0	0	0	0	829,640
Trial Courts	0	521,824	0	0	0	0	0	0	521,824
Total allocated to Departments	6,903,477	1,996,588	2,033,313	261,419	733,506	174,000	1,058,386	124,520	13,285,209

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2017
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2019**

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, 2017. The City's capitalization procedures have a lower limit of \$5,000 per asset. Each department is directly allocated its depreciation expense. The depreciation for Enterprise Funds has been excluded from allocation.

DEPRECIATION BY DEPARTMENT

Academy of Sciences	SCI Total	30,038
Administrative Services	ADM Total	651,652
Adult Probation	ADP Total	34,169
Asian Art Museum	AAM Total	99,075
Assessor/Recorder	ASR Total	15,463
Board of Supervisors	BOS Total	8,783
City Attorney	CAT Total	26,955
City Planning	CPC Total	106,416
Controller	CON Total	197,146
District Attorney	DAT Total	96,550
Economic&Workforce Dev	ECN Total	2,442
Elections	REG Total	81,959
Emergency Communications	ECD Total	127,696
Fine Arts Museums	FAM Total	5,330
Fire	FIR Total	5,790,184
Health Service System	HSS Total	11,303
Health-Public Health	DPH Total	1,796,054
Human Resources	HRD Total	8,158
Human Services Agency	DSS Total	214,833
Juvenile Probation	JUV Total	118,865
Municipal Transportation Agency	MTA Total	0
Police	POL Total	2,415,617
Public Defender	PDR Total	22,398
Public Library	LIB Total	572,941
Public Works-Admin	DPW Total	1,315,947
Recreation&Park	REC Total	2,189,700
ADM - Real Estate	RES Total	174,787
Sheriff	SHF Total	362,723
Technology	TIS Total	36,245
Treasurer/Tax Collector	TTX Total	0
War Memorial	WAR Total	15,505

Total allocated to Departments

16,528,937

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2017
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2019**

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	10,839,011
Contractual Services - Budget Analyst	2,173,561
Other Department Costs, net of Character 086 expenditure recoveries	1,157,385
Total Expenditures	14,169,958
Adjustments	
Revenues	(203,041)
Off-Budget Recoveries	
Subtotal Adjustments	(203,041)
Net Expenditures	13,966,917
Expenditure %	

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

	Incoming Total
1 Building Depreciation	811,218
2 Equipment Depreciation	8,783
4 Controller	104,039
5 Health Service System	388,081
6 Administrative Services	51,779
7 Civil Service	2,197
8 Human Resources	51,629
9 Mayor's Office	13,744
Total Incoming	1,431,470
Total Allocated Costs	15,398,387

Combined Board of Supervisors Allocations

Dept:3 BOARD OF SUPERVISORS

	FY 2016-17 Department Budget	FY 2016-17 Budget %	Initial Allocation	Direct Billed	Total BOS Allocation	Note
Academy of Sciences	6,174,566	0.06%	8,872	0	8,872	
Administrative Services	373,250,295	3.48%	536,279	0	536,279	
Adult Probation	34,019,907	0.32%	48,879	0	48,879	
Airport	920,569,527	8.59%	1,322,658	0	1,322,658	
Arts Commission	16,173,305	0.15%	23,238	0	23,238	
Asian Art Museum	10,856,486	0.10%	15,598	0	15,598	
Assessor-Recorder	31,180,269	0.29%	44,799	0	44,799	

Board of Supervisors	14,647,983	0.14%	21,046	0	21,046	Not allocated out
Building Inspection	70,236,047	0.66%	100,914	0	100,914	
Child Support Services	13,960,062	0.13%	20,058	0	20,058	
Children & Families Commission	29,054,858	0.27%	41,746	0	41,746	
Children, Youth & Families	192,706,623	1.80%	276,877	0	276,877	
City Attorney	78,780,781	0.74%	113,191	0	113,191	
City Planning	51,284,076	0.48%	73,684	0	73,684	
Civil Service Commission	1,211,578	0.01%	1,741	0	1,741	
Controller	69,223,402	0.65%	99,459	0	99,459	
District Attorney	58,255,034	0.54%	83,700	0	83,700	
Economic & Workforce Development	58,152,818	0.54%	83,553	0	83,553	
Elections	14,413,993	0.13%	20,710	0	20,710	
Emergency Communications	93,693,797	0.87%	134,618	0	134,618	
Environment	18,598,247	0.17%	26,722	0	26,722	
Ethics	4,435,737	0.04%	6,373	0	6,373	
Fine Arts Museums	19,361,422	0.18%	27,818	0	27,818	
Fire	373,728,683	3.49%	536,967	0	536,967	
General City Responsibility	334,262,691	3.12%	480,263	0	480,263	Not allocated out
Health Service System	10,918,665	0.10%	15,688	0	15,688	
Homelessness and Supportive Housing	224,153,460	2.09%	322,060	0	322,060	
Human Resources	95,016,164	0.89%	136,518	0	136,518	
Human Rights Commission	3,079,401	0.03%	4,424	0	4,424	
Human Services	847,894,388	7.91%	1,218,240	0	1,218,240	
Juvenile Probation	41,866,035	0.39%	60,152	0	60,152	
Law Library	1,727,023	0.02%	2,481	0	2,481	
Mayor	166,845,498	1.56%	239,721	0	239,721	
MTA - MUNI	1,099,574,118	10.26%	1,579,849	(35,318)	1,544,531	
MTA - Parking & Traffic	228,289,179	2.13%	328,002	0	328,002	
MTA - Taxicab Commission	5,786,858	0.05%	8,314	0	8,314	
Permit Appeals	970,380	0.01%	1,394	0	1,394	
Police Department	577,745,503	5.39%	830,094	0	830,094	
Port Commission	126,652,227	1.18%	181,972	(3,504)	178,468	
Public Defender	34,015,988	0.32%	48,874	0	48,874	
Public Health - Health at Home	7,767,692	0.07%	11,160	0	11,160	
Public Health - Jail Health	33,666,051	0.31%	48,371	0	48,371	
Public Health - Laguna Honda Hospital	271,079,767	2.53%	389,483	0	389,483	
Public Health - Mental Health	302,830,821	2.83%	435,102	0	435,102	
Public Health - Primary Care	90,904,673	0.85%	130,610	0	130,610	
Public Health - Public Health	443,223,295	4.14%	636,815	0	636,815	
Public Health - SF General Hospital	837,174,636	7.81%	1,202,838	0	1,202,838	
Public Health - Substance Abuse	68,480,551	0.64%	98,392	0	98,392	
Public Library	125,291,836	1.17%	180,017	0	180,017	
Public Works - Admin	46,741,169	0.44%	67,157	0	67,157	
Public Works - Architecture	11,906,199	0.11%	17,107	0	17,107	
Public Works - Bldg Repair	24,910,643	0.23%	35,791	0	35,791	
Public Works - Engineering	139,575,441	1.30%	200,540	0	200,540	
Public Works - Street Env	67,126,318	0.63%	96,446	0	96,446	
Public Works - Street Sewer	24,507,535	0.23%	35,212	0	35,212	
Public Works - Street Use & Map	28,917,285	0.27%	41,548	0	41,548	
Public Works - Urban Forest	31,439,366	0.29%	45,172	0	45,172	
PUC	167,000,296	1.56%	239,943	(107,016)	132,927	
PUC-Clean Power	29,548,216	0.28%	42,454	0	42,454	
PUC-Clean Water	210,768,470	1.97%	302,828	0	302,828	
PUC-Hetch Hetchy	163,660,102	1.53%	235,144	0	235,144	
PUC-Water	461,424,095	4.31%	662,966	(89,181)	573,785	
Recreation & Park	206,708,423	1.93%	296,995	0	296,995	

Rent Arbitration Board	7,538,989	0.07%	10,832	0	10,832
Retirement Commission	28,408,930	0.27%	40,817	0	40,817
SF Unified School District	116,000	0.00%	167	0	167
Sheriff	221,236,892	2.06%	317,869	0	317,869
Status of Women	7,052,012	0.07%	10,132	0	10,132
Technology	113,191,513	1.06%	162,632	0	162,632
Treasurer/Tax Collector	42,206,966	0.39%	60,642	0	60,642
Trial Courts	124,880,126	1.17%	179,426	0	179,426
War Memorial	25,221,236	0.24%	36,237	0	36,237
Subtotal	10,717,272,618	100.00%	15,398,387	(235,019)	15,163,368
Net out amounts allocated to Board of Supervisors and General City not charged to Departments					
					(501,309)
Total allocated to Departments					14,662,060

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2017
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2019**

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 2016-17 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
<i>Salaries and Benefits %</i>	100.00%	10.07%	26.61%	37.90%	25.42%
Salaries and Benefits	42,221,753	4,250,239	11,234,391	16,003,107	10,734,016
Controller Other Departmental Expenditures	29,898,573	3,009,730	7,955,432	11,332,312	7,601,100
Controller/General City Employee Support Costs					
Unemployment Mgmt	0	0	0	0	0
Fingerprinting New Employees	0	0	0	0	0
Local 21 Life Insurance	592,568	0	0	592,568	0
MEA Flexible Benefits Administration	28,184	0	0	28,184	0
Subtotal General City Employee Support:	620,752	0	0	620,752	0
Total Controller/General City Expenditures	72,741,078	7,259,968	19,189,823	27,956,170	18,335,117
Adjustments					
Membership Fees	(13,224)	(13,224)	0	0	0
Revenues	(554,735)	0	(484,492)	(70,243)	0
Subtotal Adjustments	(567,959)	(13,224)	(484,492)	(70,243)	0
Net Costs	72,173,119	7,246,744	18,705,331	27,885,928	18,335,117
General Admin Distribution by salary %	0	(7,246,744)	2,144,048	3,054,143	2,048,553
Adjusted Costs	72,173,119	0	20,849,379	30,940,070	20,383,670

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
1 Building Depreciation	848,859	251,146	357,752	239,960
2 Equipment Depreciation	197,146	58,328	83,087	55,731
3 Board of Supervisors	99,459	29,426	41,917	28,116
4 Health Service System	1,147,101	339,386	483,446	324,270
5 Administrative Services	240,565	71,174	101,386	68,004
6 Civil Service Commission	8,101	2,397	3,414	2,290
7 Human Resources	28,516	8,437	12,018	8,061
8 Mayor's Office	64,951	19,217	27,374	18,361
Total Incoming	2,634,699	779,512	1,110,395	744,793
C. TOTAL ALLOCATED	74,807,819	21,628,891	32,050,465	21,128,462

D. DEPARTMENTAL ALLOCATIONS

	FY 2016-17 Department Budget	FY 2016-17 Budget %	Admin & Accting Allocation	Direct Billed	FY 2016-17 FTE	FTE %	Payroll Allocation	Direct Billed	Total Dept Allocation
Academy of Sciences	6,174,566	0.06%	12,461	0	13	0.04%	12,768	0	25,229
ADM-Central Shops	0	0.00%	0	0	0	0.00%	0	0	0
Administrative Services	373,250,295	3.48%	753,269	(175,830)	830	2.61%	835,004	(6,082)	1,406,361
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	34,019,907	0.32%	68,657	0	141	0.44%	142,322	0	210,979
Airport	920,569,527	8.59%	1,857,833	(729,497)	1,592	5.00%	1,601,775	(3,494,075)	(763,964)
Animal Care	0	0.00%	0	0	0	0.00%	0	0	0
Arts Commission	16,173,305	0.15%	32,640	(28,580)	37	0.11%	36,764	(42,493)	(1,669)
Asian Art Museum	10,856,486	0.10%	21,910	0	56	0.18%	56,730	(26,259)	52,380
Assessor-Recorder	31,180,269	0.29%	62,926	(56,758)	156	0.49%	156,841	0	163,009
Board of Supervisors	14,647,983	0.14%	29,562	0	74	0.23%	74,477	0	104,039
Building Inspection	70,236,047	0.66%	141,746	(70,356)	267	0.84%	268,602	(382,818)	(42,826)
Child Support Services	13,960,062	0.13%	28,173	(45,455)	75	0.24%	75,600	(68,774)	(10,455)
Children & Families Commission	29,054,858	0.27%	58,637	0	13	0.04%	12,989	(66,320)	5,305
Children, Youth & Families	192,706,623	1.80%	388,908	(119,783)	44	0.14%	44,572	(20,707)	292,990
City Attorney	78,780,781	0.74%	158,990	(850)	291	0.91%	292,510	(144,114)	306,536
City Planning	51,284,076	0.48%	103,498	0	218	0.68%	219,319	(94,948)	227,869
Civil Service Commission	1,211,578	0.01%	2,445	0	5	0.02%	5,476	0	7,922
Controller	69,223,402	0.65%	139,702	0	273	0.86%	274,586	0	414,288
Convention Facilities	0	0.00%	0	0	0	0.00%	0	0	0
District Attorney	58,255,036	0.54%	117,566	(64,800)	277	0.87%	278,744	0	331,511
Economic & Workforce Development	58,152,818	0.54%	117,360	0	106	0.33%	107,022	0	224,382
Elections	14,413,993	0.13%	29,089	0	70	0.22%	70,193	0	99,282
Emergency Communications	93,693,797	0.87%	189,087	0	245	0.77%	246,527	0	435,614
Environment	18,598,247	0.17%	37,534	(17,958)	89	0.28%	89,805	(93,269)	16,112
Ethics	4,435,737	0.04%	8,952	0	14	0.04%	14,064	0	23,016
Fine Arts Museums	19,361,422	0.18%	39,074	0	110	0.35%	110,711	(51,375)	98,410
Fire Department	373,728,683	3.49%	754,235	(50,600)	1,692	5.31%	1,702,407	0	2,406,042
General City Responsibility	334,262,691	3.12%	674,587	0	0	0.00%	0	0	674,587
Health Service System	10,918,665	0.10%	22,035	(683)	51	0.16%	51,712	(52,495)	20,569
Public Health - Health at Home	7,767,692	0.07%	15,676	0	43	0.14%	43,665	0	59,341
Public Health - Jail Health	33,666,051	0.31%	67,943	0	133	0.42%	133,883	0	201,826
Public Health - Laguna Honda Hospital	271,079,767	2.53%	547,075	(335,361)	1,318	4.14%	1,326,136	(663,989)	873,861
Public Health - Mental Health	302,830,821	2.83%	611,153	(210,820)	508	1.59%	511,154	0	911,488
Public Health - Primary Care	90,904,673	0.85%	183,458	0	519	1.63%	521,949	0	705,406
Public Health - Public Health	443,223,295	4.14%	894,484	(268,680)	965	3.03%	970,901	(1,137,937)	458,768
Public Health - SF General Hospital	837,174,636	7.81%	1,689,530	(342,103)	2,911	9.14%	2,928,915	(1,410,812)	2,865,530
Public Health - Substance Abuse	68,480,551	0.64%	138,203	0	53	0.17%	53,700	0	191,903
Homelessness and Supportive Housing	224,153,460	2.09%	452,372	0	86	0.27%	86,594	0	538,966
Human Resources	95,016,164	0.89%	191,755	(52,135)	200	0.63%	201,734	0	341,354
Human Rights Commission	3,079,401	0.03%	6,215	0	11	0.03%	10,812	0	17,027
Human Services	847,894,388	7.91%	1,711,164	(303,678)	2,248	7.06%	2,261,633	(2,318,686)	1,350,434
Juvenile Probation	41,866,035	0.39%	84,491	(73,120)	210	0.66%	211,004	0	222,375
Law Library	1,727,023	0.02%	3,485	0	2	0.01%	2,009	0	5,494
Mayor	166,845,498	1.56%	336,717	(694)	121	0.38%	121,595	0	457,618
Medical Examiner	0	0.00%	0	0	0	0.00%	0	0	0
MTA - MUNI	1,099,574,118	10.26%	2,219,088	(572,420)	4,707	14.78%	4,736,228	(5,104,876)	1,278,020

MTA - Parking & Traffic	228,289,179	2.13%	460,718	0	637	2.00%	641,035	0	1,101,753
MTA - Taxicab Commission	5,786,858	0.05%	11,679	0	19	0.06%	19,099	0	30,777
Permit Appeals	970,380	0.01%	1,958	0	5	0.02%	4,980	(2,829)	4,110
Police Department	577,745,503	5.39%	1,165,968	0	2,885	9.06%	2,903,306	0	4,069,273
Port Commission	126,652,227	1.18%	255,601	(30,150)	235	0.74%	236,051	(396,568)	64,935
Public Defender	34,015,988	0.32%	68,649	0	171	0.54%	171,944	0	240,593
Public Library	125,291,836	1.17%	252,856	(37,927)	669	2.10%	673,349	(613,226)	275,052
Public Works - Admin	46,741,169	0.44%	94,330	(378,197)	131	0.41%	131,359	(1,091,414)	(1,243,922)
Public Works - Architecture	11,906,199	0.11%	24,028	0	190	0.60%	190,783	0	214,812
Public Works - Bldg Repair	24,910,643	0.23%	50,273	0	105	0.33%	105,290	0	155,563
Public Works - Construction	0	0.00%	0	0	0	0.00%	65	0	65
Public Works - Engineering	139,575,441	1.30%	281,682	0	272	0.85%	273,510	0	555,192
Public Works - Street Env	67,126,318	0.63%	135,470	0	291	0.91%	293,225	0	428,695
Public Works - Street Sewer	24,507,535	0.23%	49,459	0	79	0.25%	79,771	0	129,230
Public Works - Street Use & Map	28,917,285	0.27%	58,359	0	103	0.32%	103,251	0	161,610
Public Works - Urban Forest	31,439,366	0.29%	63,449	0	113	0.35%	113,281	0	176,730
PUC	167,000,296	1.56%	337,029	(1,077,522)	652	2.05%	656,089	(3,695,873)	(3,780,277)
PUC-Clean Power SF	29,548,216	0.28%	59,632	0	9	0.03%	8,666	0	68,298
PUC-Clean Water	210,768,470	1.97%	425,359	0	453	1.42%	455,980	0	881,339
PUC-Hetch Hetchy	163,660,102	1.53%	330,288	0	303	0.95%	305,280	0	635,568
PUC-Water	461,424,095	4.31%	931,216	0	658	2.07%	661,975	0	1,593,191
Recreation & Park	206,708,423	1.93%	417,165	(357,030)	999	3.14%	1,004,855	(464,085)	600,905
Rent Arbitration Board	7,538,989	0.07%	15,215	(7,294)	32	0.10%	32,318	(32,627)	7,612
Retirement Commission	28,408,930	0.27%	57,333	(28,211)	98	0.31%	98,345	(117,146)	10,321
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%	234	0	0	0.00%	0	0	234
Sheriff	221,236,892	2.06%	446,486	0	971	3.05%	977,545	0	1,424,030
Status of Women	7,052,012	0.07%	14,232	0	6	0.02%	6,360	0	20,592
Technology	113,191,513	1.06%	228,436	(23,500)	261	0.82%	262,637	(119,079)	348,493
Treasurer/Tax Collector	42,206,966	0.39%	85,179	(3,550)	183	0.58%	184,488	0	266,117
Trial Courts	124,880,126	1.17%	252,025	0	483	1.52%	485,945	0	737,970
War Memorial	25,221,236	0.24%	50,900	0	66	0.21%	66,251	(29,508)	87,642
Subtotal	10,717,272,620	100.00%	21,628,891	(5,463,542)	31,851	100.00%	32,050,465	(21,742,384)	26,473,430
Net out amount not allocated out									(1,088,875)
Total allocated to Departments									25,384,555

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2017
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2019**

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, 2017. 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	9,153,534
Retiree Health Premiums	201,533,002
Other Revenues	0
Department Cost Subtotal	210,686,536
Adjustments	
Membership Fees	0
 Subtotal to be allocated before incoming costs	 210,686,536

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming
1 Building Depreciation	0
2 Equipment Depreciation	11,303
3 Board of Supervisors	15,688
4 Controller	20,569
6 Administrative Services	41,008
7 Civil Service Commission	1,526
8 Human Resources	(250,171)
9 Mayor's Office	10,245
 Total Incoming	 (149,833)

C. TOTAL ALLOCATED **210,536,703**

Dept:5 HSS - GENERAL FUND COSTS

D. DEPARTMENTAL ALLOCATIONS

	FY 2016-17 HSS Actives	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	56,919	-	56,919	

Administrative Services	851	2.09%	4,403,429	(2,100,679)	2,302,750
Adult Probation	137	0.34%	708,895	-	708,895
Airport	1,582	3.89%	8,185,929	(8,906,826)	(720,897)
Animal Care	0	0.00%	0	-	-
Arts Commission	45	0.11%	232,849	(25,008)	207,841
Asian Art Museum	55	0.14%	284,593	(21,688)	262,905
Assessor	158	0.39%	817,558	(64,401)	753,157
Board of Supervisors	75	0.18%	388,081	-	388,081
Building Inspection	273	0.67%	1,412,616	(1,581,896)	(169,280)
Child Support Services	73	0.18%	377,732	(824,904)	(447,172)
Children & Families Commission	15	0.04%	77,616	(91,904)	(14,288)
Children, Youth & Families	44	0.11%	227,674	(222,306)	5,368
City Attorney	288	0.71%	1,490,232	(1,765,598)	(275,366)
City Planning	221	0.54%	1,143,546	(1,078,824)	64,722
Civil Service Commission	8	0.02%	41,395	-	41,395
Clean Power SF	4	0.01%	20,698	-	20,698
Controller	275	0.68%	1,422,965	(275,864)	1,147,101
Convention Facilities	0	0.00%	0	-	-
District Attorney	265	0.65%	1,371,221	-	1,371,221
Economic & Workforce Dev	114	0.28%	589,884	-	589,884
Elections	39	0.10%	201,802	-	201,802
Emergency Communications	262	0.64%	1,355,697	-	1,355,697
Environment	85	0.21%	439,825	(539,484)	(99,658)
Ethics	17	0.04%	87,965	-	87,965
Fine Arts Museums	108	0.27%	558,837	(75,467)	483,370
Fire Department	1,729	4.25%	8,946,568	(627,194)	8,319,374
Health Services System	51	0.13%	263,895	(263,249)	646 Not allocated out
Homelessness and Supportive Housing	95	0.23%	491,570	-	491,570
Public Health - Health at Home	44	0.11%	228,716	(155,873)	72,843
Public Health - Jail Health	136	0.33%	701,275	(485,332)	215,943
Public Health - Laguna Honda Hospital	1,342	3.30%	6,946,241	(5,142,824)	1,803,417
Public Health - Mental Health	517	1.27%	2,677,405	(1,845,678)	831,727
Public Health - Primary Care	528	1.30%	2,733,944	(1,888,189)	845,755
Public Health - Public Health	983	2.42%	5,085,539	(3,510,685)	1,574,854
Public Health - SF General Hospital	2,965	7.29%	15,341,528	(11,241,596)	4,099,931
Public Health - Substance Abuse	54	0.13%	281,277	(191,299)	89,978
Human Resources	182	0.45%	941,744	(306,847)	634,897
Human Rights Commission	15	0.04%	77,616	-	77,616
Human Services	2,183	5.37%	11,295,754	(11,738,111)	(442,358)
Juvenile Probation	208	0.51%	1,076,279	-	1,076,279
Law Library	2	0.00%	10,349	-	10,349
Mayor	123	0.30%	636,453	-	636,453
Medical Examiner	0	0.00%	0	-	-
Dept:5 HSS - GENERAL FUND COSTS					
MTA - MUNI	4,864	11.95%	25,168,532	(30,637,221)	(5,468,689)
MTA - Parking & Traffic	658	1.62%	3,406,491	-	3,406,491
MTA - Taxi Commission	20	0.05%	101,600	-	101,600
Permit Appeals	8	0.02%	41,395	(28,867)	12,529

Police Department	2,818	6.93%	14,581,509	(1,840,529)	12,740,980
Port Commission	238	0.58%	1,231,511	(1,355,985)	(124,474)
Public Defender	174	0.43%	900,349	-	900,349
Public Library	866	2.13%	4,481,046	(4,316,883)	164,163
Public Works - Admin	132	0.33%	684,690	(6,768,477)	(6,083,787)
Public Works - Architecture	192	0.47%	994,434	-	994,434
Public Works - Bldg Repair	106	0.26%	548,808	-	548,808
Public Works - Construction	0	0.00%	340	-	340
Public Works - Engineering	276	0.68%	1,425,635	-	1,425,635
Public Works - Street Env	295	0.73%	1,528,399	-	1,528,399
Public Works - Street Sewer	80	0.20%	415,793	-	415,793
Public Works - Street Use & Map	104	0.26%	538,183	-	538,183
Public Works - Urban Forest	114	0.28%	590,461	-	590,461
PUC	637	1.57%	3,296,104	(3,947,617)	(651,513)
PUC-Clean Water	426	1.05%	2,204,302	(2,789,695)	(585,393)
PUC-Hetch Hetchy	283	0.70%	1,464,360	(1,685,192)	(220,832)
PUC-Water	649	1.60%	3,358,197	(3,840,578)	(482,381)
Recreation & Park	817	2.01%	4,227,499	(1,667,762)	2,559,737
Rent Arbitration Board	34	0.08%	175,930	(202,157)	(26,227)
Retirement Commission	98	0.24%	507,093	(549,072)	(41,979)
SF Community College District	1,513	3.72%	7,828,894	(7,918,718)	(89,824)
SF Redevelopment Agency	0	0.00%	0	-	-
SF Unified School District	7,145	17.56%	36,971,214	(30,313,677)	6,657,537
Sheriff	1,012	2.49%	5,236,511	-	5,236,511
Status of Women	9	0.02%	46,570	-	46,570
Technology	245	0.60%	1,267,732	(1,281,232)	(13,500)
Treasurer/Tax Collector	182	0.45%	941,744	-	941,744
Trial Courts	462	1.14%	2,390,581	-	2,390,581
War Memorial	67	0.16%	346,686	(333,657)	13,029
Subtotal	40,688	100%	210,536,703	(154,449,046)	56,087,657
Net out amounts allocated to Health Service System, not allocated out					(646)
Total allocated to Departments					56,087,010

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2017
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2019**

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	12,101,725
Supply and Services Costs	
Membership Fees	220,991
Other net expenditures	1,896,046
Department Cost Subtotal	14,218,762
Adjustment for Revenue	26,740
Net out external work orders recoveries to ADM administration	(7,157,056)
Total Net of Work Order Recovery	7,088,446

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	1,493,894
2 Equipment Depreciation	651,652
3 Board of Supervisors	536,279
4 Controller	1,406,361
5 Health Service System	2,302,750
6 Civil Service Commission	24,635
7 Human Resources	199,142
8 Mayor's Office	350,216
Total	6,964,930
Total Base and Incoming Costs:	14,053,376

Dept:6 ADMINISTRATIVE SERVICES

DIVISION MANAGEMENT Allocations

	FY 2016-17 Exps by Division	FY 2016-17 FTE by Division	Allocation Percent (by FTE)	Initial Allocation	Internal Recoveries to net out	Net Mgmt Allocation to allocate to ADM Divisions	Purchasing & Labor Standards costs to allocate to Citywide Depts
Animal Care	5,763,755	49	6.45%	906,824	0	906,824	n/a
ADM-Central Shops	30,598,140	103	13.44%	1,889,217	0	1,889,217	n/a

ADM-Purchasing	6,110,536	42	5.45%	766,008	0	n/a	\$6,876,544
ADM-Labor Standards	4,109,174	22	2.92%	410,098	0	n/a	\$4,519,272
ADM-Real Estate	69,802,759	254	33.34%	4,685,994	(660,361)	4,025,633	n/a
Convention Facilities	142,996,828	9	1.18%	165,882	0	165,882	n/a
Medical Examiner	8,632,352	37	4.83%	678,828	0	678,828	n/a
ADM-All Other Divisions	57,847,405	247	32.38%	4,550,524	(382,975)	4,167,549	n/a
Total	325,860,948	762	100.00%	14,053,376	(1,043,336)	11,833,933	11,395,816

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	2,688	0	0	2,688	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	1,889,217	0	1,889,217	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	4,025,633	(669)	4,024,964	
Administrative Services	355,193	90,460	4,167,549	(30,160)	4,583,042	Not allocated out
Adult Probation	60,986	14,807	0	(6,629)	69,165	
Airport	492,006	325,822	0	(233,748)	584,080	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	906,824	(23)	906,801	
Arts Commission	18,974	7,040	0	(4,138)	21,875	
Asian Art Museum	4,066	4,725	0	0	8,791	
Assessor-Recorder	48,789	13,571	0	(9,046)	53,314	
Board of Supervisors	46,079	6,376	0	(675)	51,779	
Building Inspection	63,697	30,571	0	(3,872)	90,396	
Child Support Services	47,434	6,076	0	(359)	53,151	
Children & Families Commission	9,487	12,646	0	(6)	22,127	
Children, Youth & Families	84,026	83,877	0	(4,563)	163,339	
City Attorney	21,684	(225,395)	0	(283)	(203,994)	
City Planning	100,289	22,322	0	(15,502)	107,108	
Civil Service Commission	1,355	527	0	0	1,883	
Clean Power SF	1,355	12,861	0	(155)	14,061	
Controller	258,853	30,130	0	(48,418)	240,565	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	165,882	0	165,882	
District Attorney	67,763	25,356	0	(1,241)	91,877	
Economic & Workforce Development	74,539	(48,689)	0	(542)	25,308	
Elections	16,263	6,274	0	(1,299)	21,238	
Emergency Communications	88,091	40,781	0	(8,502)	120,370	
Environment	35,237	8,095	0	(150)	43,182	
Ethics	29,816	1,931	0	(140)	31,606	
Fine Arts Museums	0	8,427	0	0	8,427	
Fire Department	90,802	162,668	0	(17,575)	235,895	
Health Service System	36,592	4,752	0	(337)	41,008	
Public Health - Health at Home	9,487	3,381	0	0	12,868	
Public Health - Jail Health	9,487	14,653	0	0	24,140	
Public Health - Laguna Honda Hospital	70,473	117,989	0	(262)	188,200	
Public Health - Mental Health	50,144	131,809	0	(1,434)	180,519	
Public Health - Primary Care	47,434	39,567	0	0	87,001	
Public Health - Public Health	330,681	192,916	0	(11,927)	511,670	
Public Health - SF General Hospital	6,767	364,386	0	(14,831)	356,322	
Public Health - Substance Abuse	17,618	29,807	0	0	47,425	
Homelessness and Supportive Housing	18,974	97,564	0	(161)	116,377	
Human Resources	46,079	41,356	0	(957)	86,478	
Human Rights Commission	2,711	1,340	0	0	4,051	
Human Services	280,383	369,051	0	(67,113)	582,321	
Dept:6 ADMINISTRATIVE SERVICES						
Juvenile Probation	27,105	18,222	0	(94)	45,234	
Law Library	1,355	752	0	(31)	2,076	
Mayor	48,789	72,621	0	(31,668)	89,742	
Medical Examiner	incl in Admin Svcs	incl in Admin Svcs	678,828	0	678,828	
MTA - MUNI	(276,282)	324,104	0	(47)	47,775	
MTA - Parking & Traffic	36,592	83,474	0	0	120,066	
MTA - Taxicab Commission	0	2,519	0	0	2,519	
Permit Appeals	5,421	422	0	0	5,843	
Police Department	252,077	251,467	0	(39,138)	464,407	
Port Commission	56,562	43,827	0	(46,692)	53,696	
Public Defender	33,881	14,806	0	(5,664)	43,023	
Public Library	235,814	54,534	0	(24,016)	266,332	

Public Works - Admin	(4,183)	(357,403)	0	(29,455)	(391,041)
Public Works - Architecture	66,407	5,182	0	(1,511)	70,078
Public Works - Bldg Repair	67,763	10,843	0	(1)	78,604
Public Works - Construction	1,355	0	0	0	1,355
Public Works - Engineering	56,921	60,751	0	(2,713)	114,959
Public Works - Street Use & Map	18,974	12,586	0	(202)	31,358
Public Works - Street Env	62,342	29,217	0	(126)	91,433
Public Works - Street Sewer	24,395	10,667	0	(4)	35,058
Public Works - Urban Forest	28,460	13,684	0	0	42,144
PUC	(39,824)	(266,903)	0	(89,739)	(396,467)
PUC-Clean Water	165,341	91,738	0	(8,852)	248,227
PUC-Hetch Hetchy	227,682	71,234	0	(18,959)	279,957
PUC-Water	321,195	200,838	0	(27,481)	494,551
Recreation & Park	119,262	78,971	0	(7,754)	190,480
Rent Arbitration Board	5,421	3,281	0	(636)	8,067
Retirement Commission	33,881	12,365	0	(104)	46,142
SF Community College District	0	0	0	0	0
SF Redevelopment Agency	0	0	0	0	0
SF Unified School District	0	50	0	0	50
Sheriff	105,710	96,295	0	(2,821)	199,183
Status of Women	2,711	3,069	0	(128)	5,652
Technology	292,675	49,267	0	(246,656)	95,287
Treasurer/Tax Collector	29,816	18,371	0	(907)	47,279
Trial Courts	0	124,355	0	0	124,355
War Memorial	14,908	10,978	0	(705)	25,180
Subtotal	4,966,131	3,198,705	11,833,933	(1,070,822)	18,927,947
Net out amounts not allocated out					(4,583,042)
Total allocated to Departments					14,344,905

Dept:6 ADMINISTRATIVE SERVICES

C.1 DEPARTMENTAL ALLOCATIONS DETAILS

	PURCHASING					LABOR STANDARDS				
	FY 2016-17 # of PO Processed	FY 2016-17 # of PO Processed %	Purchasing Initial Allocation	Direct Billed for Purchasing	Net Allocation - Purchasing	FY 2016-17 Department Budget	FY 2016-17 Budget %	Labor Standards Initial Allocation	Direct Billed for Labor Standards	Net Allocation - Labor Standards
Academy of Sciences	-	0.00%	0	0	0	6,174,566	0.06%	2,688	0	2,688
ADM-Central Shops	included in Administrative Services					included in Administrative Services				
ADM-Real Estate	included in Administrative Services					included in Administrative Services				
Administrative Services	351	6.92%	475,693	(120,500)	355,193	373,250,295	3.59%	162,460	(72,000)	90,460
Adult Probation	45	0.89%	60,986	0	60,986	34,019,907	0.33%	14,807	0	14,807
Airport	628	12.38%	851,098	(359,092)	492,006	920,569,527	8.87%	400,684	(74,862)	325,822
Animal Care	included in Administrative Services				0	included in Administrative Services				
Arts Commission	14	0.28%	18,974	0	18,974	16,173,305	0.16%	7,040	0	7,040
Asian Art Museum	3	0.06%	4,066	0	4,066	10,856,486	0.10%	4,725	0	4,725
Assessor-Recorder	36	0.71%	48,789	0	48,789	31,180,269	0.30%	13,571	0	13,571
Board of Supervisors	34	0.67%	46,079	0	46,079	14,647,983	0.14%	6,376	0	6,376
Building Inspection	47	0.93%	63,697	0	63,697	70,236,047	0.68%	30,571	0	30,571
Child Support Services	35	0.69%	47,434	0	47,434	13,960,062	0.13%	6,076	0	6,076
Children & Families Commission	7	0.14%	9,487	0	9,487	29,054,858	0.28%	12,646	0	12,646
Children, Youth & Families	62	1.22%	84,026	0	84,026	192,706,623	1.86%	83,877	0	83,877
City Attorney	16	0.32%	21,684	0	21,684	78,780,781	0.76%	34,290	(259,685)	(225,395)
City Planning	74	1.46%	100,289	0	100,289	51,284,076	0.49%	22,322	0	22,322
Civil Service Commission	1	0.02%	1,355	0	1,355	1,211,578	0.01%	527	0	527
Clean Power SF	1	0.02%	1,355	0	1,355	29,548,216	0.28%	12,861	0	12,861
Controller	191	3.76%	258,853	0	258,853	69,223,402	0.67%	30,130	0	30,130
Convention Facilities	included in Administrative Services					included in Administrative Services				
District Attorney	50	0.99%	67,763	0	67,763	58,255,036	0.56%	25,356	0	25,356
Economic & Workforce Development	55	1.08%	74,539	0	74,539	58,152,818	0.56%	25,311	(74,000)	(48,689)
Elections	12	0.24%	16,263	0	16,263	14,413,993	0.14%	6,274	0	6,274
Emergency Communications	65	1.28%	88,091	0	88,091	93,693,797	0.90%	40,781	0	40,781
Environment	26	0.51%	35,237	0	35,237	18,598,247	0.18%	8,095	0	8,095
Ethics	22	0.43%	29,816	0	29,816	4,435,737	0.04%	1,931	0	1,931
Fine Arts Museums	-	0.00%	0	0	0	19,361,422	0.19%	8,427	0	8,427
Fire Department	67	1.32%	90,802	0	90,802	373,728,683	3.60%	162,668	0	162,668
Health Service System	27	0.53%	36,592	0	36,592	10,918,665	0.11%	4,752	0	4,752

Public Health - Health at Home	7	0.14%	9,487	0	9,487	7,767,692	0.07%	3,381	0	3,381
Public Health - Jail Health	7	0.14%	9,487	0	9,487	33,666,051	0.32%	14,653	0	14,653
Public Health - Laguna Honda Hospital	52	1.02%	70,473	0	70,473	271,079,767	2.61%	117,989	0	117,989
Public Health - Mental Health	37	0.73%	50,144	0	50,144	302,830,821	2.92%	131,809	0	131,809
Public Health - Primary Care	35	0.69%	47,434	0	47,434	90,904,673	0.88%	39,567	0	39,567
Public Health - Public Health	244	4.81%	330,681	0	330,681	443,223,295	4.27%	192,916	0	192,916
Public Health - SF General Hospital	162	3.19%	219,551	(212,784)	6,767	837,174,636	8.06%	364,386	0	364,386
Public Health - Substance Abuse	13	0.26%	17,618	0	17,618	68,480,551	0.66%	29,807	0	29,807
Homelessness and Supportive Housing	14	0.28%	18,974	0	18,974	224,153,460	2.16%	97,564	0	97,564
Human Resources	34	0.67%	46,079	0	46,079	95,016,164	0.92%	41,356	0	41,356
Human Rights Commission	2	0.04%	2,711	0	2,711	3,079,401	0.03%	1,340	0	1,340
Human Services	247	4.87%	334,747	(54,364)	280,383	847,894,388	8.17%	369,051	0	369,051
Juvenile Probation	20	0.39%	27,105	0	27,105	41,866,035	0.40%	18,222	0	18,222
Law Library	1	0.02%	1,355	0	1,355	1,727,023	0.02%	752	0	752
Mayor	36	0.71%	48,789	0	48,789	166,845,498	1.61%	72,621	0	72,621
Medical Examiner										
MTA - MUNI	70	1.38%	94,868	(371,149)	(276,282)	1,136,081,288	10.94%	494,487	(170,383)	324,104
MTA - Parking & Traffic	27	0.53%	36,592	0	36,592	191,782,009	1.85%	83,474	0	83,474
MTA - Taxicab Commission	-	0.00%	0	0	0	5,786,858	0.06%	2,519	0	2,519
Permit Appeals	4	0.08%	5,421	0	5,421	970,380	0.01%	422	0	422
Police Department	186	3.67%	252,077	0	252,077	577,745,503	5.56%	251,467	0	251,467
Port Commission	86	1.69%	116,552	(59,990)	56,562	126,652,227	1.22%	55,126	(11,300)	43,827
Public Defender	25	0.49%	33,881	0	33,881	34,015,988	0.33%	14,806	0	14,806
Public Library	174	3.43%	235,814	0	235,814	125,291,836	1.21%	54,534	0	54,534
Public Works - Admin	116	2.29%	157,209	(161,392)	(4,183)	46,741,169	0.45%	20,344	(377,747)	(357,403)
Public Works - Architecture	49	0.97%	66,407	0	66,407	11,906,199	0.11%	5,182	0	5,182
Public Works - Bldg Repair	50	0.99%	67,763	0	67,763	24,910,643	0.24%	10,843	0	10,843
Public Works - Construction	1	0.02%	1,355	0	1,355	0	0.00%	0	0	0
Public Works - Engineering	42	0.83%	56,921	0	56,921	139,575,441	1.34%	60,751	0	60,751
Public Works - Street Use & Map	14	0.28%	18,974	0	18,974	28,917,285	0.28%	12,586	0	12,586
Public Works - Street Env	46	0.91%	62,342	0	62,342	67,126,318	0.65%	29,217	0	29,217
Public Works - Street Sewer	18	0.35%	24,395	0	24,395	24,507,535	0.24%	10,667	0	10,667
Public Works - Urban Forest	21	0.41%	28,460	0	28,460	31,439,366	0.30%	13,684	0	13,684
PUC	296	5.83%	401,154	(440,979)	(39,824)	167,000,296	1.61%	72,688	(339,591)	(266,903)
PUC-Clean Water	122	2.40%	165,341	0	165,341	210,768,470	2.03%	91,738	0	91,738
PUC-Hetch Hetchy	168	3.31%	227,682	0	227,682	163,660,102	1.58%	71,234	0	71,234
PUC-Water	237	4.67%	321,195	0	321,195	461,424,095	4.44%	200,838	0	200,838
Recreation & Park	88	1.73%	119,262	0	119,262	206,708,423	1.99%	89,971	(11,000)	78,971
Rent Arbitration Board	4	0.08%	5,421	0	5,421	7,538,989	0.07%	3,281	0	3,281
Retirement Commission	25	0.49%	33,881	0	33,881	28,408,930	0.27%	12,365	0	12,365
SF Community College District	-	0.00%	0	0	0	0	0.00%	0	0	0
SF Redevelopment Agency	-	0.00%	0	0	0	0	0.00%	0	0	0
SF Unified School District	-	0.00%	0	0	0	116,000	0.00%	50	0	50
Sheriff	78	1.54%	105,710	0	105,710	221,236,892	2.13%	96,295	0	96,295
Status of Women	2	0.04%	2,711	0	2,711	7,052,012	0.07%	3,069	0	3,069
Technology	312	6.15%	422,838	(130,163)	292,675	113,191,513	1.09%	49,267	0	49,267
Treasurer/Tax Collector	22	0.43%	29,816	0	29,816	42,206,966	0.41%	18,371	0	18,371
Trial Courts	-	0.00%	0	0	0	124,880,126	1.20%	54,355	70,000	124,355
War Memorial	11	0.22%	14,908	0	14,908	25,221,236	0.24%	10,978	0	10,978
Subtotal	5,074	100.00%	6,876,544	(1,910,413)	4,966,131	10,383,009,929	100.00%	4,519,272	(1,320,567)	3,198,705

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2017
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2019**

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	\$880,216
Supply and Services Costs	
Other Expenses	157,901
Expenditure Recoveries	(360,839)
Department Cost Total	677,278
Adjustments	
Expenditure Recoveries	360,839
Adjustment for Revenue	(1,265)
Total Allocated before Incoming Costs	1,036,852

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	5,326
2 Board of Supervisors	1,741
3 Controller	7,922
4 Health Service System	41,395
5 Administrative Services	1,883
6 Human Resources	(21,232)
7 Mayor's Office	1,137
Total Incoming	38,171

C. TOTAL ALLOCATED **1,075,023**

Dept:8 CIVIL SERVICE COMMISSION

D. DEPARTMENTAL ALLOCATIONS

	FY 2016-17 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	13	0.04%	377	0	377	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	830	2.29%	24,635	0	24,635	
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	141	0.39%	4,199	0	4,199
Airport	1,592	4.40%	47,257	0	47,257
Animal Care	0	0.00%	0	0	0
Arts Commission	37	0.10%	1,085	0	1,085
Asian Art Museum	56	0.16%	1,674	0	1,674
Assessor	156	0.43%	4,627	0	4,627
Board of Supervisors	74	0.20%	2,197	0	2,197
Building Inspection	267	0.74%	7,925	0	7,925
Child Support Services	75	0.21%	2,230	0	2,230
Children & Families Commission	13	0.04%	383	0	383
Children, Youth & Their Families	44	0.12%	1,315	0	1,315
City Attorney	291	0.80%	8,630	0	8,630
City Planning	218	0.60%	6,471	0	6,471
Civil Service Commission	5	0.02%	162	0	162 Not allocated out
Controller	273	0.75%	8,101	0	8,101
Convention Facilities	0	0.00%	0	0	0
District Attorney	277	0.76%	8,224	0	8,224
Economic & Workforce Development	106	0.29%	3,157	0	3,157
Elections	70	0.19%	2,071	0	2,071
Emergency Communications	245	0.68%	7,273	0	7,273
Environment	89	0.25%	2,649	0	2,649
Ethics Commission	14	0.04%	415	0	415
Fine Arts Museums	110	0.30%	3,266	0	3,266
Fire Department	1,692	4.67%	50,226	0	50,226
Health Services System	51	0.14%	1,526	0	1,526
Public Health - Health at Home	43	0.12%	1,288	0	1,288
Public Health - Jail Health	133	0.37%	3,950	0	3,950
Public Health - Laguna Honda	1,318	3.64%	39,125	0	39,125
Public Health - Mental Health	508	1.40%	15,081	0	15,081
Public Health - Primary Care	519	1.43%	15,399	0	15,399
Public Health - Public Health	965	2.66%	28,644	0	28,644
Public Health - SF General Hospital	2,911	8.04%	86,411	0	86,411
Public Health - Substance Abuse	53	0.15%	1,584	0	1,584
Homelessness and Supportive Housing	86	0.24%	2,555	0	2,555
Human Resources	200	0.55%	5,952	0	5,952
Human Rights Commission	11	0.03%	319	0	319
Human Services	2,248	6.21%	66,725	0	66,725
Juvenile Probation	210	0.58%	6,225	0	6,225
Law Library	2	0.01%	59	0	59
Mayor	121	0.33%	3,587	0	3,587
Medical Examiner	0	0.00%	0	0	0
MTA - MUNI	4,707	13.00%	139,732	(160,839)	(21,107)
MTA - Parking & Traffic	637	1.76%	18,912	0	18,912
MTA - Taxi Commission	19	0.05%	563	0	563
Permit Appeals	5	0.01%	147	0	147
Police Department	2,885	7.97%	85,656	0	85,656
Port Commission	235	0.65%	6,964	0	6,964
Public Defender	171	0.47%	5,073	0	5,073
Public Library	669	1.85%	19,866	0	19,866
Public Works - Admin	131	0.36%	3,875	0	3,875
Public Works - Architecture	190	0.52%	5,629	0	5,629
Public Works - Bldg Repair	105	0.29%	3,106	0	3,106
Public Works - Construction Mgmt	0	0.00%	0	0	0
Public Works - Engineering	272	0.75%	8,069	0	8,069
Public Works - Street Environment SVC	291	0.80%	8,651	0	8,651

Public Works - Street & Sewer Repair	79	0.22%	2,353	0	2,353
Public Works - Street Use & Map	103	0.28%	3,046	0	3,046
Public Works - Urban Forestry	113	0.31%	3,342	0	3,342
PUC	652	1.80%	19,356	(200,000)	(180,644)
PUC - Clean Power SF	9	0.02%	256	0	256
PUC - Clean Water	453	1.25%	13,453	0	13,453
PUC - Hetch Hetchy	303	0.84%	9,007	0	9,007
PUC - Water	658	1.82%	19,530	0	19,530
Recreation & Park	999	2.76%	29,646	0	29,646
Rent Arbitration Board	32	0.09%	953	0	953
Retirement System	98	0.27%	2,901	0	2,901
SF Community College District	640	1.77%	19,000	0	19,000
SF Unified School District	3,720	10.27%	110,446	0	110,446
Sheriff	971	2.68%	28,840	0	28,840
Status of Women	6	0.02%	188	0	188
Technology	261	0.72%	7,749	0	7,749
Treasurer/Tax Collector	183	0.51%	5,443	0	5,443
Trial Courts	483	1.33%	14,337	0	14,337
War Memorial	66	0.18%	1,955	0	1,955
Subtotal	36,211	100.00%	1,075,023	(360,839)	714,184
Net out amounts not allocated out					(162)
Total allocated to Departments					714,023

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2017
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2019**

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	19,324,662
Supply and Services Costs	-
Non-personnel Services	5,119,715
Materials and Supplies	146,419
Allocated Charges	-1,502,692
Services of Other Departments	3,556,180
Expenditure Recoveries	-9,125,233
Department Cost Subtotal	17,519,052
Adjustments	
Expenditure Recoveries	9,125,233
Intrafund Transfer	-2,483,400
Net allocated charges	24,160,885

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	273,176
2 Equipment Depreciation	8,158
3 Board of Supervisors	136,518
4 Controller	341,354
5 Health Service System	634,897
6 Administrative Services	86,478
7 Civil Service Commission	5,952
9 Mayor's Office	89,153
Total Incoming	1,575,684

C. TOTAL ALLOCATED 25,736,569

Dept:9 HUMAN RESOURCES

D. DEPARTMENTAL ALLOCATIONS

	FY 2016-17 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	13	0.04%	9,018	0	9,018	
ADM-Central Shops	0	0.00%	0	0	0	
Administrative Services	830	2.29%	589,772	-390,631	199,142	
ADM-Real Estate	0	0.00%	0	0	0	
Adult Probation	141	0.39%	100,524	-83,215	17,308	
Airport	1,592	4.40%	1,131,351	-603,105	528,246	
Animal Care	0	0.00%	0	0	0	

Arts Commission	37	0.10%	25,967	-183,866	-157,899
Asian Art Museum	56	0.16%	40,069	0	40,069
Assessor/Recorder	156	0.43%	110,778	-117,099	-6,321
Board of Supervisors	74	0.20%	52,604	-975	51,629
Building Inspection	267	0.74%	189,717	-281,670	-91,953
Child Support Services	75	0.21%	53,397	-32,083	21,314
Children&Families Commission	13	0.04%	9,174	-50,000	-40,826
Children, Youth & Families	44	0.12%	31,482	-71,123	-39,641
City Attorney	291	0.80%	206,603	0	206,603
City Planning	218	0.60%	154,908	-330,638	-175,730
Civil Service Commission	5	0.02%	3,868	-25,100	-21,232
Controller	273	0.75%	193,943	-165,427	28,516
Convention Facilities	0	0.00%	0	0	0
District Attorney	277	0.76%	196,880	-2,432	194,448
Economic&Workforce Dev	106	0.29%	75,591	-195,422	-119,832
Elections	70	0.19%	49,578	-93,000	-43,422
Emergency Communications	245	0.68%	174,125	-269,486	-95,362
Environment	89	0.25%	63,430	-147,937	-84,507
Ethics	14	0.04%	9,933	-231,444	-221,510
Fine Arts Museums	110	0.30%	78,196	-24,000	54,196
Fire	1,692	4.67%	1,202,428	-82,268	1,120,160
Health Service System	51	0.14%	36,525	-286,696	-250,171
Health-Health at Home	43	0.12%	30,841	0	30,841
Health-Jail Health	133	0.37%	94,563	0	94,563
Health-Laguna Honda Hospital	1,318	3.64%	936,664	-16,033	920,631
Health-Mental Health	508	1.40%	361,034	-4,365	356,669
Health-Primary Care	519	1.43%	368,658	0	368,658
Health-Public Health	965	2.66%	685,758	-468,267	217,491
Health-SF General Hospital	2,911	8.04%	2,068,723	-18,090	2,050,633
Health-Substance Abuse	53	0.15%	37,929	0	37,929
Homelessness and Supportive Housing	86	0.24%	61,162	0	61,162
Human Resources	200	0.55%	142,487	-25,741	116,746
Human Rights Commission	11	0.03%	7,637	-35,000	-27,363
Human Services	2,248	6.21%	1,597,415	-896,513	700,902
Juvenile Probation	210	0.58%	149,034	-1,950	147,084
Law Library	2	0.01%	1,419	0	1,419
Mayor	121	0.33%	85,884	-154,215	-68,331
Medical Examiner	0	0.00%	0	0	0
MTA-MUNI	4,707	13.00%	3,345,247	-1,107,155	2,238,093
MTA-Parking&Traffic	637	1.76%	452,770	0	452,770
MTA-Taxicab Commission	19	0.05%	13,490	0	13,490
Permit Appeals	5	0.01%	3,518	0	3,518
Police	2,885	7.97%	2,050,635	-77,725	1,972,910
Port	235	0.65%	166,726	-236,776	-70,051
Public Defender	171	0.47%	121,446	-975	120,471
Public Library	669	1.85%	475,593	-324,123	151,470
Public Works-Admin	131	0.36%	92,780	-126,202	-33,422
Public Works-Architecture	190	0.52%	134,752	0	134,752
Public Works-Bldg Repair	105	0.29%	74,367	0	74,367
Public Works-Construction	0	0.00%	46	0	46
Public Works-Engineering	272	0.75%	193,183	0	193,183
Public Works-Street Env	291	0.80%	207,108	0	207,108
Public Works-Street Sewer	79	0.22%	56,343	0	56,343
Public Works-Street Use & Map	103	0.28%	72,927	0	72,927
Public Works-Urban Forest	113	0.31%	80,011	0	80,011
PUC	652	1.80%	463,402	-687,747	-224,344
PUC-Clean Power SF	9	0.02%	6,121	0	6,121
PUC-Clean Water	453	1.25%	322,063	-309,161	12,902
PUC-Hetch Hetchy	303	0.84%	215,623	-19,633	195,990
PUC-Water	658	1.82%	467,560	-46,209	421,351
Recreation&Park	999	2.76%	709,740	-230,455	479,284
Rent Arbitration Bd	32	0.09%	22,826	-60,136	-37,310
Retirement Commission	98	0.27%	69,462	-19,554	49,908
SF Community College District	640	1.77%	454,872	0	454,872
SF Unified School District	3,720	10.27%	2,644,118	-1,880	2,642,238
Sheriff	971	2.68%	690,450	-157,079	533,371
Status of Women	6	0.02%	4,492	-7,892	-3,400
Technology	261	0.72%	185,503	-161,775	23,728
Treasurer/Tax Collector	183	0.51%	130,306	-99,693	30,612
Trial Courts	483	1.33%	343,228	0	343,228

War Memorial	66	0.18%	46,794	-2,900	43,894
Subtotal	36,211	100.00%	25,736,569	-8,964,861	16,771,707
Net out amounts not allocated out					-116,746
Total allocated to Departments					16,654,962

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2017
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2019**

SCHEDULE 9 – MAYOR’S OFFICE

The Finance and Legislative Affairs division of the Mayor’s Office has two major functions: Budget & Legislative activities. Included in this Plan is the allocation of Budget expenditures; all other expenditures are general government in nature. The Budget section prepares the Mayor’s budget, oversees spending in all City departments and is involved in a wide range of issues ranging from capital expenditures to debt management. The basis of allocating costs are the respective budgets for each department for Fiscal Year 2016-17.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$6,145,028
Supply and Services Costs	
Non-personnel Services	993,358
Materials and Supplies	12,231
Services of Other Departments	676,494
DEPARTMENT Cost Total	7,827,111
Adjustments	0
Total	7,827,111

B. INCOMING COSTS

Department	
1 Building Depreciator	869,987
3 Board of Supervisors	239,721
4 Controller	457,618
5 Health Service System	636,453
6 Administrative Services	89,742
7 Civil Service Commissior	3,587
8 Human Resources	(68,331)
Total Incoming	2,228,777

C. TOTAL ALLOCATED

10,055,887.43

Dept:10 MAYOR'S BUDGET OFFICE

D. DEPARTMENTAL ALLOCATIONS

	FY 2016-17 Department Budget	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation
Academy of Sciences	6,174,566	0.06%	5,794	0	5,794
Administrative Services	373,250,295	3.48%	350,216	0	350,216
Adult Probation	34,019,907	0.32%	31,920	0	31,920
Airport	920,569,527	8.59%	863,759	0	863,759
Arts Commission	16,173,305	0.15%	15,175	0	15,175
Asian Art Museum	10,856,486	0.10%	10,187	0	10,187
Assessor	31,180,269	0.29%	29,256	0	29,256
Board of Supervisors	14,647,983	0.14%	13,744	0	13,744
Building Inspection	70,236,047	0.66%	65,902	0	65,902
Child Support Services	13,960,062	0.13%	13,099	0	13,099
Children & Families Commission	29,054,858	0.27%	27,262	0	27,262
Children, Youth & Families	192,706,623	1.80%	180,814	(402,887)	(222,073)
City Attorney	78,780,781	0.74%	73,919	0	73,919
City Planning	51,284,076	0.48%	48,119	0	48,119
Civil Service Commission	1,211,578	0.01%	1,137	0	1,137
Controller	69,223,402	0.65%	64,951	0	64,951
District Attorney	58,255,036	0.54%	54,660	(25,636)	29,024
Economic & Workforce Dev	58,152,818	0.54%	54,564	0	54,564
Elections	14,413,993	0.13%	13,524	0	13,524
Emergency Communications	93,693,797	0.87%	87,912	(53,724)	34,188
Environment	18,598,247	0.17%	17,451	0	17,451
Ethics	4,435,737	0.04%	4,162	0	4,162
Fine Arts Museums	19,361,422	0.18%	18,167	0	18,167
Fire	373,728,683	3.49%	350,665	0	350,665
General City Responsibility	334,262,691	3.12%	313,635	0	313,635 Not allocated out
Health Service System	10,918,665	0.10%	10,245	0	10,245
Public Health - Health at Home	7,767,692	0.07%	7,288	0	7,288
Public Health - Jail Health	33,666,051	0.31%	31,588	0	31,588

Public Health - Laguna Honda Hospital	271,079,767	2.53%	254,351	0	254,351
Public Health - Mental Health	302,830,821	2.83%	284,143	0	284,143
Public Health - Primary Care	90,904,673	0.85%	85,295	0	85,295
Public Health - Public Health	443,223,295	4.14%	415,871	(429,978)	(14,107)
Public Health - SF General Hospital	837,174,636	7.81%	785,511	0	785,511
Public Health - Substance Abuse	68,480,551	0.64%	64,254	0	64,254
Homelessness and Supportive Housing	224,153,460	2.09%	210,320	0	210,320
Human Resources	95,016,164	0.89%	89,153	0	89,153
Human Rights Commission	3,079,401	0.03%	2,889	0	2,889
Human Services	847,894,388	7.91%	795,569	(197,251)	598,318
Juvenile Probation	41,866,035	0.39%	39,282	0	39,282
Law Library	1,727,023	0.02%	1,620	0	1,620
Mayor	166,845,498	1.56%	156,549	0	156,549 Not allocated out
MTA - MUNI	1,099,574,118	10.26%	1,031,717	(264,003)	767,714
MTA - Parking&Traffic	228,289,179	2.13%	214,201	0	214,201
MTA - Taxicab Commission	5,786,858	0.05%	5,430	0	5,430
Permit Appeals	970,380	0.01%	910	0	910
Police	577,745,503	5.39%	542,092	(107,564)	434,528
Port	126,652,227	1.18%	118,836	(15,251)	103,585
Public Defender	34,015,988	0.32%	31,917	(25,636)	6,281
Public Library	125,291,836	1.17%	117,560	0	117,560
Public Works - Admin	46,741,169	0.44%	43,857	0	43,857
Public Works - Architecture	11,906,199	0.11%	11,171	0	11,171
Public Works - Bldg Repair	24,910,643	0.23%	23,373	0	23,373
Public Works - Construction	0	0.00%	0	0	0
Public Works - Engineering	139,575,441	1.30%	130,962	0	130,962
Public Works - Street Env	67,126,318	0.63%	62,984	0	62,984
Public Works - Street Sewer	24,507,535	0.23%	22,995	0	22,995
Public Works - Street Use & Map	28,917,285	0.27%	27,133	0	27,133
Public Works - Urban Forest	31,439,366	0.29%	29,499	0	29,499
PUC	167,000,296	1.56%	156,694	(385,830)	(229,136)
PUC-Clean Water	210,768,470	1.97%	197,762	0	197,762
PUC-Clean Power SF	29,548,216	0.28%	27,725	0	27,725
PUC-Hetch Hetchy	163,660,102	1.53%	153,560	0	153,560
PUC-Water	461,424,095	4.31%	432,949	0	432,949
Recreation&Park	206,708,423	1.93%	193,952	(19,192)	174,760
Rent Arbitration Bd	7,538,989	0.07%	7,074	0	7,074
Retirement Commission	28,408,930	0.27%	26,656	0	26,656
SF Unified School District	116,000	0.00%	109	0	109
Sheriff	221,236,892	2.06%	207,584	0	207,584
Status of Women	7,052,012	0.07%	6,617	0	6,617
Technology	113,191,513	1.06%	106,206	(313,700)	(207,494)
Treasurer/Tax Collector	42,206,966	0.39%	39,602	0	39,602
Trial Courts	124,880,126	1.17%	117,174	0	117,174
War Memorial	25,221,236	0.24%	23,665	0	23,665
Subtotal	10,717,272,620	100.00%	10,055,887	(2,240,652)	7,815,235
Net out amount not allocated out to Departments					(470,184)
Total allocated to Departments					7,345,052

**CITY AND COUNTY OF SAN FRANCISCO
 FULL COST ALLOCATION PLAN
 FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2017
 FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2019**

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	\$440,703
Other Expenditures	970,515
Department Cost Total	1,411,218
Adjustments	none
Net allocated charges	1,411,218

B. INCOMING COSTS

Department	Incoming
3 Board of Supervisors	2,481
4 Controller	5,494
5 Health Service System	10,349
6 Administrative Services	2,076
7 Civil Service Commission	59
8 Human Resources	1,419
9 Mayor's Office	1,620
Total Incoming	23,499

C. TOTAL ALLOCATED **1,434,717.29**

LAW LIBRARY Departmental Allocations	
City Attorney	1,434,717