

FY 2020-21 Full Cost Allocation Plan

City and County of San Francisco
For the Plan Year Ending
June 30, 2021

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

ALLOCATION OF FY2018-19 OVERHEAD COSTS TO BE CHARGED IN FY2020-21 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:** Schedule 3 Board of Supervisors adopts the recommendation of State Controller's Office to adjust costs to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations.
- **Schedule 4 Controller:** Schedule 4 Controller reports the System Procurement Division as a separate function to reflect re-organization of the System Procurement Division into a distinct, functional unit within Controller after conversion from the legacy Financial Accounting and Management Information System (FAMIS) to PeopleSoft Financials and Supply Chain Management System. In prior year's plans, the System Procurement Division was aggregated with Payroll & Personnel Services. Schedule 4 Controller also adopts the recommendation of State Controller's Office to adjust costs to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations.
- **Schedule 5 Health Service System:** Schedule 5 Health Service System adopts the recommendations of State Controller's Office to 1) adjust costs to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations; 2) separate Health Service System into two functions: Administration and Retiree Health Subsidy Premiums; and 3) allocate costs for the two functions using different allocation bases.
- **Schedule 6 Administrative Services:** Schedule 6 Administrative Services adopts the recommendation of State Controller's Office to adjust costs allocated to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations.
- **Schedule 7 Civil Service Commission:** Schedule 7 Civil Service Commission adopts the recommendation of State Controller's Office to adjust costs allocated to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations.
- **Schedule 8 Human Resources:** Schedule 8 Human Resources adopts the recommendation of State Controller's Office to adjust costs allocated to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations.
- **Schedule 9 Mayor Office:** Schedule 9 Mayor's Office adopts the recommendation of State Controller's Office to adjust costs to city departments by costs direct billed to specific departments in order to eliminate negative cost allocations.
- **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:** Schedule 4 Controller reports the System Procurement Division as a separate function to reflect re-organization of the System Procurement Division into a distinct, functional unit within Controller after conversion from the legacy Financial Accounting and Management Information System (FAMIS) to PeopleSoft Financials and Supply Chain Management System. In prior year's plans, the System Procurement Division was aggregated with Payroll & Personnel Services. 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 2020-21 Full 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	-	-	19,336	110,797	-	-	-	-	751,536	157,187
2 Equipment Depreciation	30,038	-	120,646	8,843	-	-	1,026	124,491	33,537	-
3 Board of Supervisors	9,135	-	-	57,073	1,500,041	-	32,406	16,948	62,056	108,535
4 Controller	25,562	-	-	171,172	399,501	-	90,352	52,690	128,821	115,753
5 Health Service System	66,438	-	-	893,108	47,887	-	226,357	287,388	958,852	(68,395)
6 Administrative Services	2,050	2,263,330	5,242,893	31,631	319,202	1,063,376	19,536	3,803	40,832	41,605
7 Civil Service Commission	269	-	-	3,557	39,151	-	900	1,361	4,029	6,351
8 Human Resources	5,790	-	-	76,607	843,183	-	19,383	29,311	86,766	136,773
9 Mayor's Office	4,784	-	-	29,886	785,504	-	16,969	8,875	32,496	56,835
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2018-19 COSTS	144,065	2,263,330	5,382,876	1,382,674	3,934,470	1,063,376	406,929	524,866	2,098,924	554,642
Interest factor through August 2019 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	146,225	2,297,280	5,463,619	1,403,414	3,993,487	1,079,327	413,033	532,739	2,130,407	562,962
FY 2018-19 Full Cost Plan Estimates	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
FY 2018-19 Roll-Forward (difference actual to estimate)	5,132	374,114	1,161,379	152,461	2,073,331	156,575	297,284	34,188	299,258	453,924
TOTAL ALLOCATION IN FY 2020-21 Budget	151,358	2,671,394	6,624,998	1,555,875	6,066,817	1,235,901	710,317	566,927	2,429,666	1,016,886

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	-	-	-	296,464	826,986	-	286,194	81,916	371,461	-
2 Equipment Depreciation	-	-	-	122,274	23,614	-	71,571	8,854	62,158	190,285
3 Board of Supervisors	19,160	42,090	344,063	75,368	121,063	-	96,681	95,289	27,235	134,542
4 Controller	17,259	93,437	908,358	227,840	358,415	-	211,266	265,766	81,035	392,123
5 Health Service System	197	(6,258)	60,700	(72,608)	(109,750)	-	1,576,870	721,579	273,329	1,631,716
6 Administrative Services	19,530	16,299	144,335	49,160	42,491	87,973	53,622	55,702	5,761	56,859
7 Civil Service Commission	1,592	320	1,249	5,142	6,901	-	6,960	2,661	1,591	6,520
8 Human Resources	34,288	6,896	26,906	110,742	148,628	-	149,898	57,300	34,274	140,416
9 Mayor's Office	10,033	22,041	180,171	39,467	63,396	-	50,627	49,899	14,262	70,454
10 Law Library	-	-	-	-	1,822,978	-	-	-	-	-
TOTAL ALLOCATION OF FY 2018-19 COSTS	102,059	174,825	1,665,782	853,848	3,304,722	87,973	2,503,689	1,338,966	871,107	2,622,915
Interest factor through August 2019 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	103,590	177,447	1,690,769	866,656	3,354,293	89,293	2,541,244	1,359,051	884,174	2,662,258
FY 2018-19 Full Cost Plan Estimates	(347,775)	41,709	478,176	754,841	2,508,081	165,882	2,476,996	944,827	764,090	2,171,753
FY 2018-19 Roll-Forward (difference actual to estimate)	449,834	133,116	1,187,606	99,007	796,640	(77,909)	26,692	394,139	107,017	451,161
TOTAL ALLOCATION IN FY 2020-21 Budget	553,424	310,563	2,878,374	965,663	4,150,933	11,384	2,567,936	1,753,190	991,190	3,113,420

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SUMMARY SCHEDULE

Department	Environment	Ethics	Fine Arts Museums	Fire Department	Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Primary Care
1 Building Depreciation	-	8,937	-	8,803	-	-	-	-	-	-
2 Equipment Depreciation	-	-	37,933	2,519,915	-	-	-	-	-	-
3 Board of Supervisors	30,702	9,122	31,812	561,959	556,304	11,591	312,341	50,701	461,475	142,706
4 Controller	92,413	26,775	100,141	1,657,548	1,280,479	36,809	852,479	153,637	614,568	441,228
5 Health Service System	(57,410)	124,790	601,034	9,495,398	1,227,118	87,928	471,393	284,287	2,629,476	919,874
6 Administrative Services	13,375	1,438	7,138	110,349	261,168	2,405	57,276	11,376	100,270	32,019
7 Civil Service Commission	2,034	473	2,757	42,250	14,753	1,057	5,667	3,418	31,614	11,059
8 Human Resources	43,795	10,184	59,386	909,930	317,739	22,767	122,058	73,611	680,854	238,184
9 Mayor's Office	16,077	4,777	16,658	294,273	291,312	6,070	163,559	26,550	241,654	74,729
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2018-19 COSTS	140,985	186,496	856,859	15,600,424	3,948,874	168,628	1,984,773	603,579	4,759,910	1,859,799
Interest factor through August 2019 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	143,100	189,293	869,712	15,834,430	4,008,107	171,157	2,014,545	612,633	4,831,309	1,887,696
FY 2018-19 Full Cost Plan Estimates	(78,050)	(58,823)	698,985	18,817,139	3,546,192	195,630	0	620,381	4,469,067	2,238,123
FY 2018-19 Roll-Forward (difference actual to estimate)	219,035	245,319	157,874	(3,216,715)	402,682	(27,003)	1,984,773	(16,802)	290,843	(378,324)
TOTAL ALLOCATION IN FY 2020-21 Budget	362,135	434,612	1,027,586	12,617,715	4,410,789	144,154	3,999,319	595,830	5,122,152	1,509,371

SUMMARY SCHEDULE

Department	Public Health - Public Health Admin	Public Health - Public Health Division	Public Health - SF General Hospital	Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Medical Examiner	MTA - MUNI	MTA - Parking & Traffic
1 Building Depreciation	-	127,465	-	-	18,831	728,307	-	-	1,164,228	3,846
2 Equipment Depreciation	1,754,540	-	-	2,132	-	242,255	37,323	-	-	-
3 Board of Supervisors	308,047	153,856	1,345,331	401,908	6,698	1,351,560	58,062	-	1,409,519	301,964
4 Controller	(2,199,891)	455,593	1,054,183	1,067,609	20,005	1,172,056	182,142	-	(565,097)	891,053
5 Health Service System	1,015,997	717,927	5,995,295	656,369	138,779	63,479	1,190,791	-	(1,724,571)	(225,814)
6 Administrative Services	201,976	35,523	334,270	117,021	1,503	262,283	21,762	776,583	600,661	128,622
7 Civil Service Commission	12,215	8,631	72,080	2,491	404	55,070	4,929	-	107,320	16,431
8 Human Resources	263,074	185,894	1,552,370	53,644	8,698	1,186,017	106,156	-	2,311,325	353,864
9 Mayor's Office	161,310	80,567	704,490	210,462	3,507	707,752	30,404	-	738,102	158,125
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2018-19 COSTS	1,517,268	1,765,456	11,058,020	2,511,636	198,425	5,768,780	1,631,569	776,583	4,041,488	1,628,091
Interest factor through August 2019 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	1,540,027	1,791,938	11,223,890	2,549,311	201,401	5,855,312	1,656,042	788,232	4,102,110	1,652,512
FY 2018-19 Full Cost Plan Estimates	0	5,510,767	11,447,176	1,743,010	90,026	5,017,588	1,715,497	764,905	1,542,027	5,646,134
FY 2018-19 Roll-Forward (difference actual to estimate)	1,517,268	(3,745,311)	(389,157)	768,627	108,398	751,192	(83,929)	11,678	2,499,461	(4,018,043)
TOTAL ALLOCATION IN FY 2020-21 Budget	3,057,296	(1,953,373)	10,834,733	3,317,937	309,799	6,606,504	1,572,113	799,911	6,601,571	(2,365,531)

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SUMMARY SCHEDULE

Department	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department	Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture	Public Works - Building Repair
1 Building Depreciation	-	9,728	27,382	695,377	-	174,000	-	132,292	-	-
2 Equipment Depreciation	-	-	-	2,947,607	-	44,565	20,425	2,273,869	-	-
3 Board of Supervisors	8,236	1,938	11,814	889,673	214,109	54,816	226,872	1,274	56,809	35,081
4 Controller	24,910	5,773	36,584	2,749,464	374,486	170,885	431,001	(1,426,135)	178,558	108,039
5 Health Service System	76,466	(9,321)	214,159	14,795,626	26,171	1,149,722	231,630	48,000	65,768	35,704
6 Administrative Services	2,996	435	5,885	278,770	104,601	21,712	98,326	108,396	25,229	23,927
7 Civil Service Commission	548	114	925	68,738	5,797	4,478	17,018	3,561	4,879	2,649
8 Human Resources	11,793	2,457	19,920	1,480,384	124,841	96,436	366,513	76,694	105,084	57,048
9 Mayor's Office	4,313	1,015	6,186	465,882	112,120	28,704	118,803	667	29,748	18,370
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2018-19 COSTS	129,261	12,138	322,855	24,371,521	962,125	1,745,317	1,510,587	1,218,619	466,076	280,819
Interest factor through August 2019 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	131,200	12,320	327,698	24,737,094	976,557	1,771,497	1,533,246	1,236,898	473,067	285,031
FY 2018-19 Full Cost Plan Estimates	162,693	38,174	0	23,698,605	213,123	1,561,060	1,747,400	(6,095,866)	1,615,137	919,612
FY 2018-19 Roll-Forward (difference actual to estimate)	(33,432)	(26,036)	322,855	672,916	749,002	184,257	(236,813)	7,314,485	(1,149,061)	(638,793)
TOTAL ALLOCATION IN FY 2020-21 Budget	97,767	(13,715)	650,554	25,410,009	1,725,559	1,955,754	1,296,434	8,551,383	(675,995)	(353,762)

SUMMARY SCHEDULE

Department	Public Works - Construction	Public Works - Engineering	Public Works - Street Environment	Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC-Public Utilities Bureaus	PUC-Clean Power SF	PUC-Hetch Hetchy	PUC-Wastewater
1 Building Depreciation	-	-	-	-	-	-	1,163	-	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	-	191,491	104,159	33,681	37,009	64,604	236	196,569	259,638	333,947
4 Controller	-	541,110	324,763	98,971	111,661	188,061	(2,777,689)	492,406	587,736	714,589
5 Health Service System	-	87,589	114,798	23,785	32,553	41,700	(358,465)	-	(60,986)	(325,407)
6 Administrative Services	-	38,635	23,674	7,532	9,452	15,193	143,257	47,549	33,933	61,540
7 Civil Service Commission	-	6,498	8,517	1,765	2,415	3,094	15,127	313	7,291	10,228
8 Human Resources	-	139,950	183,425	38,003	52,014	66,628	325,785	6,751	157,028	220,280
9 Mayor's Office	-	100,275	54,544	17,637	19,380	33,830	123	102,934	135,961	174,873
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2018-19 COSTS	0	1,105,550	813,880	221,372	264,484	413,110	(2,650,462)	846,523	1,120,602	1,190,051
Interest factor through August 2019 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	0	1,122,133	826,088	224,693	268,452	419,306	(2,690,219)	859,221	1,137,411	1,207,902
FY 2018-19 Full Cost Plan Estimates	1,807	2,795,345	2,423,716	696,984	875,805	967,359	(5,328,446)	179,613	1,288,395	1,071,117
FY 2018-19 Roll-Forward (difference actual to estimate)	(1,807)	(1,689,795)	(1,609,836)	(475,612)	(611,321)	(554,249)	2,677,984	666,910	(167,793)	118,934
TOTAL ALLOCATION IN FY 2020-21 Budget	(1,807)	(567,662)	(783,748)	(250,919)	(342,869)	(134,943)	(12,235)	1,526,131	969,619	1,326,836

City and County of San Francisco FY 2020-21 Full Cost Allocation Plan

SUMMARY SCHEDULE

Department	PUC-Water	Recreation & Park	Rent Arbitration Board	Retirement Commission	SF Community College District	SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women	Technology
1 Building Depreciation	-	-	17,759	-	-	87,763	-	734,426	5,775	161,474
2 Equipment Depreciation	-	1,021,950	-	-	-	-	-	250,775	-	35,989
3 Board of Supervisors	732,050	326,097	12,069	45,486	-	-	164	351,148	13,305	174,638
4 Controller	1,585,997	242,350	36,344	13,066	-	872,151	429	1,066,159	35,786	423,202
5 Health Service System	(188,143)	3,405,151	3,199	(27,894)	(209)	-	(927)	6,016,694	47,773	(114,979)
6 Administrative Services	186,354	169,178	1,781	18,909	-	-	37	110,870	2,985	(114,335)
7 Civil Service Commission	15,839	25,551	798	2,316	11,503	-	91,803	24,014	155	5,806
8 Human Resources	341,119	550,292	17,197	49,872	247,743	-	1,977,138	517,178	3,343	125,051
9 Mayor's Office	383,342	170,762	6,320	23,819	-	-	86	183,881	6,967	91,450
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2018-19 COSTS	3,056,558	5,911,331	95,467	125,572	259,037	959,914	2,068,730	9,255,145	116,089	788,297
Interest factor through August 2019 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	3,102,406	6,000,001	96,899	127,456	262,922	974,312	2,099,761	9,393,972	117,830	800,121
FY 2018-19 Full Cost Plan Estimates	3,052,975	6,545,970	(10,813)	134,767	384,047	87,119	9,410,781	9,043,661	92,263	613,430
FY 2018-19 Roll-Forward (difference actual to estimate)	3,583	(634,639)	106,281	(9,195)	(125,011)	872,795	(7,342,051)	211,484	23,825	174,867
TOTAL ALLOCATION IN FY 2020-21 Budget	3,105,989	5,365,363	203,180	118,261	137,912	1,847,107	(5,242,289)	9,605,457	141,656	974,988

SUMMARY SCHEDULE

Department	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies	Total Allocated to non-Central CostDepts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	839,894	552,220	-	-	8,401,549	4,212,300	12,613,848	12,613,848	\$0
2 Equipment Depreciation	-	-	15,505	-	12,002,119	823,798	12,825,918	12,825,918	\$0
3 Board of Supervisors	55,675	182,014	38,234	-	14,900,180	1,158,293	16,058,473	16,058,473	\$0
4 Controller	172,243	542,861	109,886	-	18,908,725	2,473,980	21,382,706	21,382,706	\$0
5 Health Service System	1,120,671	2,468,048	3,050	-	59,021,475	6,111,109	65,132,585	65,132,585	\$0
6 Administrative Services	26,400	40,838	10,867	-	14,141,935	271,705	14,413,640	14,413,640	\$0
7 Civil Service Commission	4,332	10,847	1,646	-	841,774	38,505	880,279	880,279	\$0
8 Human Resources	93,290	233,615	35,458	-	18,129,041	729,778	18,858,819	18,858,819	\$0
9 Mayor's Office	29,154	95,313	20,021	-	7,802,558	500,026	8,302,585	8,302,585	\$0
10 Law Library	-	-	-	-	1,822,978	-	1,822,978	1,822,978	\$0
TOTAL ALLOCATION OF FY 2018-19 COSTS	2,341,659	4,125,756	234,668	0	155,972,334	16,319,496	172,291,829	172,291,829	
Interest factor through August 2019 expected charge	1.015	1.015	1.015	1.015	1.015	1.015			
Subtotal before roll-forward	2,376,784	4,187,643	238,188	0	158,311,919				
FY 2018-19 Full Cost Plan Estimates	2,221,081	4,428,894	247,107	0	151,715,778				
FY 2018-19 Roll-Forward (difference actual to estimate)	120,579	(303,137)	(12,440)	0	4,256,556				
TOTAL ALLOCATION IN FY 2020-21 Budget	2,497,363	3,884,506	225,748	0	162,568,475				

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2019
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2021**

SCHEDULE 1 - BUILDING DEPRECIATION

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes, including buildings. The Full 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, 2019.

<u>Central Service Building</u>	<u>Depreciation Amount</u>
City Hall	6,930,028
Hall of Justice	1,997,474
1 South Van Ness	2,048,334
25 Van Ness	261,419
30 Van Ness	0
555 7th Street	174,000
1650 Mission	1,058,871
1660 Mission	143,722
	12,613,848

CITY HALL Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	51,696	18.62%	1,290,701
Assessor-Recorder	30,101	10.84%	751,536
Board of Supervisors	32,893	11.65%	821,244
City Attorney	33,123	11.93%	826,886
Controller	30,372	10.94%	758,302
Elections	14,878	5.36%	371,461
Mayor	27,709	9.98%	691,814
Mayor's Budget Office	1,887	0.68%	47,113
Public Works - Admin	5,195	1.87%	129,704
Sheriff	15,037	5.42%	375,431
Technology	0	0.00%	0
Treasurer/Tax Collector	33,640	12.12%	839,894
ADM-Office of Cannabis	1,035	0.37%	25,841
Subtotal	277,566	100.00%	6,930,028

Dept:1 BUILDING DEPRECIATION

HALL OF JUSTICE (850 Bryant HQ) Allocations

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	25,819	5.55%	110,797
District Attorney	66,692	14.33%	286,194
Medical Examiner	0	0.00%	0
Police Department	162,044	34.81%	695,377
Sheriff	82,233	17.67%	352,885
Trial Courts	128,684	27.65%	552,220
Subtotal	465,472	100.00%	1,997,474

1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	19,891	4.28%	87,613
Controller	18,711	4.02%	82,415
Human Resources	62,478	13.44%	275,194
Mayor	26,200	5.63%	115,402
MTA - MUNI	264,318	56.84%	1,164,228
SF Redevelopment Agency	19,925	4.28%	87,763
Technology	36,660	7.88%	161,474
Economic & Workforce Development	16,856	3.62%	74,245
Subtotal	465,039	100.00%	2,048,334

Dept:1 BUILDING DEPRECIATION

25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	3,576	2.95%	7,717
ADM-Real Estate	8,960	7.40%	19,336
ADM-Risk Management	1,734	1.43%	3,742
Arts Commission	0	0.00%	0
Civil Service Commission	2,410	1.99%	5,201
Ethics	4,141	3.42%	8,937
Public Health - Public Health Division	59,064	48.76%	127,465
Human Services	3,781	3.12%	8,160
Human Rights Commission	8,726	7.20%	18,831
MTA - Parking & Traffic	1,782	1.47%	3,846
Police Accountability	12,688	10.47%	27,382
Public Works - Admin	537	0.44%	1,159
Rent Arbitration Board	8,229	6.79%	17,759
Sheriff	2,831	2.34%	6,110
Status of Women	2,676	2.21%	5,775
Subtotal	121,135	100.00%	261,419

30 VAN NESS Allocations

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

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%	25,956
City Planning	48,704	27.89%	295,368
Economic & Workforce Development	1,265	0.72%	7,672
Human Services	118,747	68.01%	720,148
Permit Appeals	1,604	0.92%	9,728
Subtotal	174,600	100.00%	1,058,871

1660 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Building Inspection	68,592	91.31%	131,230
City Planning	573	0.76%	1,096
Permit Appeals	0	0.00%	0
Fire Department	4,601	6.12%	8,803
PUC-Public Utilities Bureaus	608	0.81%	1,163
Public Works - Admin	747	0.99%	1,429
Subtotal	75,121	100.00%	143,722

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	1,290,701	0	87,613	7,717	0	0	0	0	1,386,031
ADM-Real Estate	0	0	0	19,336	0	0	0	0	19,336
ADM-Risk Management	0	0	0	3,742	0	0	0	0	3,742
ADM-Office of Cannabis	25,841	0	0	0	0	0	0	0	25,841
Adult Probation	0	110,797	0	0	0	0	0	0	110,797
Arts Commission	0	0	0	0	0	0	0	0	0
Assessor-Recorder	751,536	0	0	0	0	0	0	0	751,536
Board of Supervisors	821,244	0	0	0	0	0	0	0	821,244
Building Inspection	0	0	0	0	0	0	25,956	131,230	157,187
City Attorney	826,986	0	0	0	0	0	0	0	826,986
City Planning	0	0	0	0	0	0	295,368	1,096	296,464
Civil Service Commission	0	0	0	5,201	0	0	0	0	5,201
Controller	758,302	0	82,415	0	0	0	0	0	840,717
District Attorney	0	286,194	0	0	0	0	0	0	286,194
Economic & Workforce Development	0	0	74,245	0	0	0	7,672	0	81,916
Elections	371,461	0	0	0	0	0	0	0	371,461
Emergency Communications	0	0	0	0	0	0	0	0	0
Ethics	0	0	0	8,937	0	0	0	0	8,937
Fire Department	0	0	0	0	0	0	0	8,803	8,803
Public Health - Public Health Division	0	0	0	127,465	0	0	0	0	127,465
Human Resources	0	0	275,194	0	0	0	0	0	275,194
Human Rights Commission	0	0	0	18,831	0	0	0	0	18,831
Human Services	0	0	0	8,160	0	0	720,148	0	728,307
Mayor	691,814	0	115,402	0	0	0	0	0	807,216
Mayor's Budget Office	47,113	0	0	0	0	0	0	0	47,113
Medical Examiner	0	0	0	0	0	0	0	0	0
MTA - MUNI	0	0	1,164,228	0	0	0	0	0	1,164,228
MTA - Parking & Traffic	0	0	0	3,846	0	0	0	0	3,846
Police Accountability	0	0	0	27,382	0	0	0	0	27,382
Permit Appeals	0	0	0	0	0	0	9,728	0	9,728
Police Department	0	695,377	0	0	0	0	0	0	695,377
Public Defender	0	0	0	0	0	174,000	0	0	174,000
Public Works - Admin	129,704	0	0	1,159	0	0	0	1,429	132,292
Public Works - Architecture	0	0	0	0	0	0	0	0	0
Public Works - Engineering	0	0	0	0	0	0	0	0	0
Public Works - Street Use & Map	0	0	0	0	0	0	0	0	0
PUC-Public Utilities Bureaus	0	0	0	0	0	0	0	1,163	1,163
Recreation & Park	0	0	0	0	0	0	0	0	0
Rent Arbitration Board	0	0	0	17,759	0	0	0	0	17,759
Retirement Commission	0	0	0	0	0	0	0	0	0
SF Redevelopment Agency	0	0	87,763	0	0	0	0	0	87,763
Sheriff	375,431	352,885	0	6,110	0	0	0	0	734,426
Status of Women	0	0	0	5,775	0	0	0	0	5,775
Technology	0	0	161,474	0	0	0	0	0	161,474
Treasurer/Tax Collector	839,894	0	0	0	0	0	0	0	839,894
Trial Courts	0	552,220	0	0	0	0	0	0	552,220
Total allocated to Departments	6,930,028	1,997,474	2,048,334	261,419	0	174,000	1,058,871	143,722	12,613,848
LESS - Non-Allocable									0
Total Allocable Depreciation Allocated to Departments									12,613,848

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2019
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2021**

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, 2019. 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	671,765
Adult Probation	ADP Total	8,843
Asian Art Museum	AAM Total	124,491
Arts Commission	ART Total	1,026
Assessor-Recorder	ASR Total	33,537
Board of Supervisors	BOS Total	6,353
City Attorney	CAT Total	23,614
City Planning	CPC Total	122,274
Controller	CON Total	133,604
District Attorney	DAT Total	71,571
Economic & Workforce Development	ECN Total	8,854
Elections	REG Total	62,158
Emergency Communications	ECD Total	190,285
Fine Arts Museums	FAM Total	37,933
Fire Department	FIR Total	2,519,915
Homelessness and Supportive Housing	HOM Total	2,132
Health Service System	HSS Total	5,596
Public Health - Public Health Admin	DPH Total	1,754,540
Human Resources	HRD Total	6,480
Human Services	DSS Total	242,255
Juvenile Probation	JUV Total	37,323
Municipal Transportation Agency	MTA Total	0
Police Department	POL Total	2,947,607
Public Defender	PDR Total	44,565
Public Library	LIB Total	20,425
Public Works - Admin	DPW Total	2,273,869
Recreation & Park	REC Total	1,021,950
ADM-Real Estate	RES Total	120,646
Sheriff	SHF Total	250,775
Technology	TIS Total	35,989
Treasurer/Tax Collector	TTX Total	0
War Memorial	WAR Total	15,505

Total allocated to Departments

12,825,918

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2019
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2021**

SCHEDULE 3 - BOARD OF SUPERVISORS

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

Dept:3 BOARD OF SUPERVISORS

A. DEPARTMENT COSTS

	Total Costs
Salary and Fringe Costs	11,557,127
Contractual Services - Budget Analyst	2,290,451
Other Contractual Services	1,357,699
Materials & Supplies	65,906
Services of Other Departments	265,302
Total Expenditures Per PeopleSoft	15,536,484
Adjustments	
Revenues	(161,094)
Work Order Recoveries for Services to Departments	(168,022)
Adjustments - Total Revenue Per PeopleSoft	(329,116)
Expenditures Net of Revenues	15,375,390
Expenditures Net of Recoveries	15,368,462
Expenditures Net of Revenues & Recoveries	15,207,368

Dept:3 BOARD OF SUPERVISORS

B. INCOMING COSTS

Department	Incoming Total
1 Building Depreciation	821,244
2 Equipment Depreciation	6,353
4 Controller	69,919
5 Health Service System	447,801
6 Administrative Services	16,204
7 Civil Service	1,754
8 Human Resources	37,785
9 Mayor	11,840
Total Incoming	1,412,902
Total Allocated Costs	16,620,270

City and County of San Francisco FY 2020-21 Full Cost Allocation Plan

Combined Board of Supervisors Allocations

Dept:3 BOARD OF SUPERVISORS

	FY 2018-19 Department Budget	FY 2018-19 Budget %	Initial Allocation	Costs for Services Provided to Departments	Total Costs Allocated to Departments	Direct Billings	Total BOS Allocation	Note
Academy of Sciences	6,467,045	0.05%	9,135	-	9,135	-	9,135	
Administrative Services	476,146,601	4.05%	672,577	-	672,577	-	672,577	
Adult Probation	40,404,320	0.34%	57,073	-	57,073	-	57,073	
Airport	1,061,943,934	9.03%	1,500,041	-	1,500,041	-	1,500,041	
Arts Commission	22,941,493	0.19%	32,406	-	32,406	-	32,406	
Asian Art Museum	11,997,993	0.10%	16,948	-	16,948	-	16,948	
Assessor-Recorder	43,931,895	0.37%	62,056	-	62,056	-	62,056	
Board of Supervisors	16,006,268	0.14%	22,610	-	22,610	-	22,610	Not allocated out
Building Inspection	76,836,503	0.65%	108,535	-	108,535	-	108,535	
Child Support Services	13,564,119	0.12%	19,160	-	19,160	-	19,160	
Children & Families Commission	29,797,518	0.25%	42,090	-	42,090	-	42,090	
Children, Youth & Families	243,577,346	2.07%	344,063	-	344,063	-	344,063	
City Attorney	85,706,075	0.73%	121,063	-	121,063	-	121,063	
City Planning	53,355,987	0.45%	75,368	-	75,368	-	75,368	
Civil Service Commission	1,262,072	0.01%	1,783	-	1,783	-	1,783	
Controller	67,823,480	0.58%	95,804	-	95,804	-	95,804	
District Attorney	68,444,312	0.58%	96,681	-	96,681	-	96,681	
Economic & Workforce Development	67,459,484	0.57%	95,289	-	95,289	-	95,289	
Elections	19,280,746	0.16%	27,235	-	27,235	-	27,235	
Emergency Communications	95,248,365	0.81%	134,542	-	134,542	-	134,542	
Environment	21,735,328	0.18%	30,702	-	30,702	-	30,702	
Ethics	6,458,045	0.05%	9,122	-	9,122	-	9,122	
Fine Arts Museums	22,520,741	0.19%	31,812	-	31,812	-	31,812	
Fire Department	397,834,807	3.38%	561,959	-	561,959	-	561,959	
General City Responsibility	381,713,963	3.24%	539,187	-	539,187	-	539,187	Not allocated out
Health Service System	11,632,022	0.10%	16,431	-	16,431	-	16,431	
Public Health - Behavioral Health	393,831,948	3.35%	556,304	-	556,304	-	556,304	
Public Health - Health at Home	8,206,050	0.07%	11,591	-	11,591	-	11,591	
Public Health - Health Network	221,119,479	1.88%	312,341	-	312,341	-	312,341	
Public Health - Jail Health	35,893,354	0.31%	50,701	-	50,701	-	50,701	
Public Health - Laguna Honda Hospital	326,698,277	2.78%	461,475	-	461,475	-	461,475	
Public Health - Primary Care	101,027,803	0.86%	142,706	-	142,706	-	142,706	
Public Health - Public Health Admin	218,079,663	1.85%	308,047	-	308,047	-	308,047	
Public Health - Public Health Division	108,921,097	0.93%	153,856	-	153,856	-	153,856	
Public Health - SF General Hospital	952,418,170	8.09%	1,345,331	-	1,345,331	-	1,345,331	
Homelessness and Supportive Housing	284,528,389	2.42%	401,908	-	401,908	-	401,908	
Human Resources	100,967,482	0.86%	142,621	-	142,621	-	142,621	
Human Rights Commission	4,741,736	0.04%	6,698	-	6,698	-	6,698	
Human Services	956,827,868	8.13%	1,351,560	-	1,351,560	-	1,351,560	
Juvenile Probation	41,104,372	0.35%	58,062	-	58,062	-	58,062	
Law Library	2,160,788	0.02%	3,052	-	3,052	-	3,052	
Mayor	160,013,108	1.36%	226,025	-	226,025	-	226,025	
MTA - MUNI	997,859,630	8.48%	1,409,519	35,318	1,444,837	(35,318)	1,409,519	
MTA - Parking & Traffic	213,773,645	1.82%	301,964	-	301,964	-	301,964	
MTA - Taxicab Commission	5,830,334	0.05%	8,236	-	8,236	-	8,236	
Permit Appeals	1,372,300	0.01%	1,938	-	1,938	-	1,938	
Police Accountability	8,363,576	0.07%	11,814	-	11,814	-	11,814	
Police Department	629,838,175	5.35%	889,673	-	889,673	-	889,673	
Port Commission	151,577,336	1.29%	214,109	3,609	217,718	(3,609)	214,109	
Public Defender	38,806,306	0.33%	54,816	-	54,816	-	54,816	
Public Library	160,612,490	1.37%	226,872	-	226,872	-	226,872	
Public Works - Admin	902,030	0.01%	1,274	-	1,274	-	1,274	
Public Works - Architecture	40,217,722	0.34%	56,809	-	56,809	-	56,809	
Public Works - Building Repair	24,835,471	0.21%	35,081	-	35,081	-	35,081	
Public Works - Construction	-	0.00%	-	-	-	-	-	
Public Works - Engineering	135,564,937	1.15%	191,491	-	191,491	-	191,491	
Public Works - Street Environment	73,738,908	0.63%	104,159	-	104,159	-	104,159	
Public Works - Street Sewer	23,843,908	0.20%	33,681	-	33,681	-	33,681	
Public Works - Street Use & Map	26,200,500	0.22%	37,009	-	37,009	-	37,009	
Public Works - Urban Forest	45,735,828	0.39%	64,604	-	64,604	-	64,604	
PUC-Clean Power SF	139,159,488	1.18%	196,569	-	196,569	-	196,569	
PUC-Hetch Hetchy	183,809,048	1.56%	259,638	-	259,638	-	259,638	
PUC-Public Utilities Bureau	166,743	0.00%	236	118,679	118,914	(118,679)	236	
PUC-Wastewater	236,415,856	2.01%	333,947	-	333,947	-	333,947	
PUC-Water	518,250,048	4.40%	732,050	10,416	742,466	(10,416)	732,050	
Recreation & Park	230,857,939	1.96%	326,097	-	326,097	-	326,097	
Rent Arbitration Board	8,543,912	0.07%	12,069	-	12,069	-	12,069	
Retirement Commission	32,201,178	0.27%	45,486	-	45,486	-	45,486	
SF Unified School District	116,000	0.00%	164	-	164	-	164	

City and County of San Francisco FY 2020-21 Full Cost Allocation Plan

Sheriff	248,593,015	2.11%	351,148	-	351,148	-	351,148
Status of Women	9,418,874	0.08%	13,305	-	13,305	-	13,305
Technology	123,633,740	1.05%	174,638	-	174,638	-	174,638
Treasurer/Tax Collector	39,414,713	0.33%	55,675	-	55,675	-	55,675
Trial Courts	128,855,917	1.10%	182,014	-	182,014	-	182,014
War Memorial	27,067,271	0.23%	38,234	-	38,234	-	38,234
Subtotal	11,766,206,884	100.00%	16,620,270	168,022	16,788,292	(168,022)	16,620,270
Net out amounts allocated to Board of Supervisors and General City not charged to Departments							
Total allocated to Departments							(561,797)
							16,058,473

City and County of San Francisco FY 2020-21 Full Cost Allocation Plan
CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2019
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2021

SCHEDULE 4 – CONTROLLER

The Controller's office provides general fiscal oversight for the City. This schedule consolidates four schedules: General Government, Administration and Accounting Operations, Payroll Services, and Audits.

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

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

Budget and Accounting Operations support to Departments in the review and approval of budget and accounting entries, and support for the annual Comprehensive Annual Financial Report (CAFR), single audit of federal expenditures, and other financial audits. Departments are direct charged for special accounting services. For purposes of this cost allocation, remaining costs after direct charges are allocated to Departments based on Department size, based on FY 2018-19 original budget.

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

Audits Division provides independent performance, financial and concession audits and reviews of City operations as a service to the City's boards, committees, commissions and departments. The division evaluates systems of internal controls and City finances and operations to assure assets are protected and managed in accordance with requirements stipulated in the Charter, Administrative Code, ordinances, policy statements and accepted business practices. Audit costs are direct-charged to Departments. Costs of the Division net of direct charges are not allocated to Departments as OMB Circular Part 200 removed OMB Circular A-87 Appendix B 4.b "Other audit costs are allowable if included in a cost allocation plan or indirect cost proposal, or if specifically approved by awarding agency as a direct cost to an award" due to it violates the Single Audit Act.

(New) System division includes support of the City's budget, financial management, procurement, Payroll/HR management systems. The personnel cost under payroll/HR management system will be added to the Payroll and Personnel Services and allocated out based on the number of employees by department excluding certificated. The rest of the system division cost will be added to Budget and Accounting Operations allocated out based on the size of the FY 2018-19 original budget.

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

City and County of San Francisco FY 2020-21 Full Cost Allocation Plan

Dept:4 CONTROLLER

A. DEPARTMENT COSTS

	Amount	General Admin	Bdgt/Acctg/Systm Operations	Payroll & Personnel Services	Audits / Nonallocable	General Govt/ Nonallocable
<i>Salaries and Benefits %</i>	100.00%	8.62%	60.03%	5.52%	21.62%	4.20%
Salaries and Benefits	48,037,590	4,141,269	28,838,100	2,654,035	10,384,418	2,019,768
Controller Other Departmental Expenditures	21,239,188	1,831,007	12,750,386	1,173,447	4,591,334	893,014
Controller/General City Employee Support Costs						
Unemployment Mgmt	48,750	0	0	48,750	0	0
Fingerprinting New Employees	0	0	0	0	0	0
Local 21 Life Insurance	415,616	0	0	415,616	0	0
MEA Flexible Benefits Administration	0	0	0	0	0	0
Subtotal General City Employee Support:	464,366	0	0	464,366	0	0
Total Controller/General City Expenditures	69,741,144	5,972,276	41,588,486	4,291,849	14,975,751	2,912,782
Adjustments						
Membership Fees	(3,569)	(3,569)	0	0	0	0
Revenues	(3,724,908)	(540)	(488,156)	(60,526)	0	(3,175,686)
Subtotal Adjustments	(3,728,477)	(4,109)	(488,156)	(60,526)	0	(3,175,686)
Net Costs	66,012,668	5,968,167	41,100,331	4,231,323	14,975,751	(262,904)
General Admin Distribution by salary %	0	(5,968,167)	3,920,843	360,844	1,411,871	274,609
Adjusted Costs	66,012,668	0	45,021,174	4,592,167	16,387,622	11,705



B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll & Personnel Services	Audits	General Govt/ Nonallocable
1 Building Depreciation	840,717	552,317	50,831	198,886	38,683
2 Equipment Depreciation	133,604	87,773	8,078	31,606	6,147
3 Board of Supervisors	95,804	62,939	5,792	22,664	4,408
5 Health Service System	1,155,958	759,417	69,891	273,461	53,188
6 Administrative Services	126,627	83,189	7,656	29,956	5,826
7 Civil Service Commission	6,815	4,477	412	1,612	314
8 Human Resources	146,767	96,420	8,874	34,720	6,753
9 Mayor	50,168	32,958	3,033	11,868	2,308
Total Incoming	2,556,460	1,679,490	154,567	604,774	117,628
C. TOTAL ALLOCATED	68,569,128	46,700,664	4,746,734	16,992,396	129,334

D. DEPARTMENTAL ALLOCATIONS

Total Allocated **\$46,700,664**
 Costs Identified To Departments for Additional Mid-Year Services Requested from Controller's Office **2,308,464**
44,392,200

	FY 2018-19 Department Budget	FY 2018-19 Budget %	Admin & Accounting Allocation	Midyear IDS Budget Adjustment	Direct Billed	FY 2018-19 FTE	FTE %	Payroll Allocation	Direct Billed	Total Dept Allocation
Academy of Sciences	6,467,045	0.05%	23,920	-	-	11	0.03%	1,642	-	25,562
Administrative Services	476,146,601	3.97%	1,761,139	-	(412,448)	892	2.70%	127,978	-	1,476,670
Adult Probation	40,404,320	0.34%	149,445	-	-	152	0.46%	21,727	-	171,172
Airport	1,061,943,934	8.85%	3,927,846	649,472	(4,286,958)	1,668	5.04%	239,140	(130,000)	399,501
Arts Commission	22,941,493	0.19%	84,854	-	-	38	0.12%	5,497	-	90,352
Asian Art Museum	11,997,993	0.10%	44,377	-	-	58	0.18%	8,313	-	52,690
Assessor-Recorder	43,931,895	0.37%	162,492	-	(58,280)	172	0.52%	24,608	-	128,821
Board of Supervisors	16,006,268	0.13%	59,203	-	-	75	0.23%	10,717	-	69,919
Building Inspection	76,836,503	0.64%	284,198	-	(207,236)	271	0.82%	38,791	-	115,753
Child Support Services	13,564,119	0.11%	50,170	38,985	(81,621)	68	0.20%	9,725	-	17,259
Children & Families Commission	29,797,518	0.25%	110,213	-	(18,732)	14	0.04%	1,956	-	93,437
Children, Youth & Families	243,577,346	2.03%	900,927	-	(200)	53	0.16%	7,631	-	908,358
City Attorney	85,706,075	0.71%	317,004	-	(742)	294	0.89%	42,153	-	358,415
City Planning	53,355,987	0.44%	197,350	-	(918)	219	0.66%	31,408	-	227,840
Civil Service Commission	1,262,072	0.01%	4,668	-	-	6	0.02%	863	-	5,531
Controller	67,823,480	0.57%	250,861	-	-	290	0.88%	41,626	-	292,486
Police Accountability	8,363,576	0.07%	30,935	-	-	39	0.12%	5,650	-	36,584
District Attorney	68,444,312	0.57%	253,157	-	(84,405)	296	0.90%	42,513	-	211,266
Economic & Workforce Development	67,459,484	0.56%	249,515	-	-	113	0.34%	16,251	-	265,766
Elections	19,280,746	0.16%	71,314	-	-	68	0.20%	9,721	-	81,035
Emergency Communications	95,248,365	0.79%	352,298	-	-	278	0.84%	39,824	-	392,123
Environment	21,735,328	0.18%	80,393	-	(401)	87	0.26%	12,421	-	92,413
Ethics	6,458,045	0.05%	23,887	-	-	20	0.06%	2,888	-	26,775
Fine Arts Museums	22,520,741	0.19%	83,298	-	-	117	0.35%	16,843	-	100,141
Fire Department	397,834,807	3.31%	1,471,484	-	(72,008)	1,800	5.44%	258,071	-	1,657,548
General City Responsibility	381,713,963	3.18%	1,411,858	913,949	(8,664,096)	-	0.00%	-	-	-
Health Service System	11,632,022	0.10%	43,024	-	(42,694)	49	0.15%	7,087	-	7,416
Homelessness and Supportive Housing	284,528,389	2.37%	1,052,394	-	-	106	0.32%	15,214	-	1,067,609
Human Resources	100,967,482	0.84%	373,452	-	(22,355)	203	0.61%	29,080	-	380,177
Human Rights Commission	4,741,736	0.04%	17,538	-	-	17	0.05%	2,467	-	20,005
Human Services	956,827,868	7.97%	3,539,050	-	(2,703,368)	2,346	7.09%	336,374	-	1,172,056
Juvenile Probation	41,104,372	0.34%	152,034	-	-	210	0.63%	30,108	-	182,142
Law Library	2,160,788	0.02%	7,992	-	-	2	0.01%	287	-	8,279
Mayor	160,013,108	1.33%	591,846	-	(84,278)	128	0.39%	18,421	-	525,989
MTA - MUNI	997,859,630	8.31%	3,690,816	-	(4,911,442)	4,571	13.81%	655,529	-	(565,097)
MTA - Parking & Traffic	213,773,645	1.78%	790,691	-	-	700	2.11%	100,361	-	891,053
MTA - Taxicab Commission	5,830,334	0.05%	21,565	-	-	23	0.07%	3,345	-	24,910
Permit Appeals	1,372,300	0.01%	5,076	-	-	5	0.01%	697	-	5,773
Police Department	629,838,175	5.25%	2,329,603	-	-	2,928	8.85%	419,861	-	2,749,464
Port Commission	151,577,336	1.26%	560,644	-	(221,565)	247	0.75%	35,407	-	374,486
Public Defender	38,806,306	0.32%	143,534	-	-	191	0.58%	27,351	-	170,885
Public Health - Public Health Admin	218,079,663	1.82%	806,618	-	(3,081,121)	520	1.57%	74,612	-	(2,199,891)
Public Health - Behavioral Health	393,831,948	3.28%	1,456,679	-	(266,316)	628	1.90%	90,116	-	1,280,479
Public Health - Health at Home	8,206,050	0.07%	30,352	-	-	45	0.14%	6,457	-	36,809
Public Health - Health Network	221,119,479	1.84%	817,862	-	-	241	0.73%	34,618	-	852,479
Public Health - Jail Health	35,893,354	0.30%	132,760	-	-	146	0.44%	20,877	-	153,637
Public Health - Laguna Honda Hospital	326,698,277	2.72%	1,208,369	-	(786,902)	1,347	4.07%	193,101	-	614,568
Public Health - Primary Care	101,027,803	0.84%	373,675	-	-	471	1.42%	67,553	-	441,228
Dept:4 CONTROLLER										
Public Health - Public Health Division	108,921,097	0.91%	402,870	-	-	368	1.11%	52,723	-	455,593
Public Health - SF General Hospital	952,418,170	7.94%	3,522,740	-	(2,908,834)	3,070	9.28%	440,277	-	1,054,183

City and County of San Francisco FY 2020-21 Full Cost Allocation Plan

Public Library	160,612,490	1.34%	594,063		(267,010)	725	2.19%	103,949	-	431,001
Public Works - Admin	902,030	0.01%	3,336		(1,451,223)	152	0.46%	21,752	-	(1,426,135)
Public Works - Architecture	40,217,722	0.34%	148,755		-	208	0.63%	29,803	-	178,558
Public Works - Building Repair	24,835,471	0.21%	91,860		-	113	0.34%	16,180	-	108,039
Public Works - Engineering	135,564,937	1.13%	501,418		-	277	0.84%	39,692	-	541,110
Public Works - Street Environment	73,738,908	0.61%	272,740		-	363	1.10%	52,022	-	324,763
Public Works - Street Sewer	23,843,908	0.20%	88,192		-	75	0.23%	10,778	-	98,971
Public Works - Street Use & Map	26,200,500	0.22%	96,909		-	103	0.31%	14,752	-	111,661
Public Works - Urban Forest	45,735,828	0.38%	169,165		-	132	0.40%	18,897	-	188,061
PUC-Clean Power SF	139,159,488	1.16%	514,714		(24,222)	13	0.04%	1,915	-	492,406
PUC-Hetch Hetchy	183,809,048	1.53%	679,860		(136,660)	311	0.94%	44,536	-	587,736
PUC-Public Utilities Bureaus	166,743	0.00%	617	619,339	(3,490,043)	644	1.95%	92,398	-	(2,777,689)
PUC-Wastewater	236,415,856	1.97%	874,439		(222,325)	436	1.32%	62,475	-	714,589
PUC-Water	518,250,048	4.32%	1,916,868		(427,618)	675	2.04%	96,747	-	1,585,997
Recreation & Park	230,857,939	1.92%	853,882		(767,603)	1,088	3.29%	156,072	-	242,350
Rent Arbitration Board	8,543,912	0.07%	31,602		(134)	34	0.10%	4,877	-	36,344
Retirement Commission	32,201,178	0.27%	119,104	86,719	(206,901)	99	0.30%	14,144	-	-
SF Redevelopment Agency	235,797,299	1.96%	872,151		-	-	0.00%	-	-	872,151
SF Unified School District	116,000	0.00%	429		-	-	0.00%	-	-	429
Sheriff	248,593,015	2.07%	919,479		-	1,023	3.09%	146,680	-	1,066,159
Status of Women	9,418,874	0.08%	34,838		-	7	0.02%	948	-	35,786
Technology	123,633,740	1.03%	457,288		(69,553)	247	0.75%	35,467	-	423,202
Treasurer/Tax Collector	39,414,713	0.33%	145,784		-	185	0.56%	26,458	-	172,243
Trial Courts	128,855,917	1.07%	476,604		-	462	1.40%	66,257	-	542,861
War Memorial	27,067,271	0.23%	100,115		(285)	70	0.21%	10,056	-	109,886
Subtotal	12,002,004,183	100.00%	44,392,200	2,308,464	(35,980,496)	33,102	100.00%	4,746,734	(130,000)	15,336,903
Net out amount not allocated out - CON+GEN not allocated out										6,045,803
Total allocated to Departments										21,382,706

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2019
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2021**

SCHEDULE 5 - HEALTH SERVICE SYSTEM

The Health Services System Division (HSS) provides medical benefits for current and retired employees. HSS operates the City's health plan and contracts with health maintenance organizations for alternative programs. HSS also administers retiree health benefits programs for employees of non-City agencies such as the Unified School District and Community College District. The costs that are being allocated in this schedule are the Health Service System Administrative and Retiree Costs for the Fiscal Year ending June 30, 2019. Administrative costs have been allocated based on the number of active and retired employees receiving benefits per department. Retiree health premium costs have been allocated based on the number of active employees receiving benefits per department. Allocated costs are offset by any direct billed amount to those departments.

A. DEPARTMENT COSTS & REVENUE

<u>Health Service System (HSS) Administration - Expenditures</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Administrative Expenditures
Salaries	4,151,712	324,428	326,633	4,802,773
Mandatory Fringe Benefits	2,104,774	142,324	130,810	2,377,908
Non-Personnel Services	1,462,473	7,503	199,606	1,669,582
Materials & Supplies	69,292	5,026	11,318	85,635
Services Of Other Depts	1,686,828	-	243,492	1,930,320
Total Expenditures Per Cost Center:	9,475,079	479,281	911,858	10,866,218
Total Expenditures Per Financial System	9,475,079	479,281	911,858	10,866,218

<u>Adjustments</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Membership Expenditures
Membership Fees	-	-	-	-
Total Expenditures To Allocate	9,475,079	479,281	911,858	10,866,218

<u>Health Service System (HSS) Administration - Revenue</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Administrative Expenditures
Other Revenues	389,016	-	-	389,016
Expenditure Recovery	9,086,063	652,841	1,242,067	10,980,971
Total Revenue Per Cost Center:	9,475,079	652,841	1,242,067	11,369,987

Total Other Revenues Per Financial System	389,016
Total Expenditure Recovery Per Financial System	10,980,971
Total Revenue Per Financial System	11,369,987

<u>Department Costs to Allocate</u>	
Administrative Expenses	9,475,079
Retiree Health Premiums Per Financial System	226,502,374
Department Cost Subtotal	235,977,453

Subtotal to be allocated before incoming costs **235,977,453**

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming
1 Building Depreciation	0
2 Equipment Depreciation	5,596
3 Board of Supervisors	16,431
4 Controller	7,416
6 Administrative Services	14,266
7 Civil Service Commission	1,160
8 Human Resources	24,986
9 Mayor	8,604
Total Incoming	78,460

C. TOTAL ALLOCATED 236,055,913

Administrative Expenses & Incoming Costs	9,553,539
Retiree Health Premiums	226,502,374
Total Allocated	236,055,913

Dept:5 HSS - GENERAL FUND COSTS

D. DEPARTMENTAL ALLOCATIONS

Allocated Costs	<u>Administrative Expense & Incoming Cost Allocation</u>			<u>Retiree Health Premium Allocation</u>			<u>Total Department Allocation</u>		
	<u>Administrative Expenses</u>	<u>Total Incoming</u>	<u>Initial Allocation</u>	<u>Retiree Health Premiums Per Financial System</u>	<u>Initial Allocation</u>	<u>Total Costs:</u>	<u>Community College District Costs</u>	<u>Unified School District Costs</u>	<u>City Costs to Allocate:</u>
	9,475,079	78,460	9,553,539	226,502,374	226,502,374	236,055,913	8,718,994	33,180,496	194,156,423
	Community College District Costs		382,273	Community College District Costs		8,336,721			
	Unified School District Costs		1,692,223	Unified School District Costs		31,488,273			
	City Costs to Allocate:		7,479,043	City Costs to Allocate:		186,677,380			

	FY 2018-19 HSS Actives & Retirees	Allocation Percent	Initial Allocation	Specifically Identified Administrative Costs	Total Allocation	Direct Billed	Department Allocation of Administrative Expenses	FY 2018-19 HSS Active Members Only City Only	Allocation Percent	Initial Allocation to City Departments	Specifically Identified Premium Costs	Total Allocation	Direct Billed	Department Allocation of Retiree Health Premiums	Total Department Allocation	Notes
Academy of Sciences	22	0.04%	3,000	-	3,000	-	3,000	11	0.03%	63,437	-	63,437	-	63,437	66,438	
ADM-Central Shops	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-	
Administrative Services	1,286	2.34%	175,374	-	175,374	-	175,374	876	2.71%	5,051,922	-	5,051,922	(2,316,613)	2,735,309	2,910,683	
ADM-Procurement	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-	
ADM-Real Estate	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-	
ADM-Risk Management	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-	
Adult Probation	248	0.45%	33,820	-	33,820	-	33,820	149	0.46%	859,288	-	859,288	-	859,288	893,108	
Airport	2,564	4.68%	349,658	-	349,658	(315,885)	33,773	1,624	5.03%	9,365,663	-	9,365,663	(9,351,549)	14,114	47,887	
Animal Care	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-	
Arts Commission	62	0.11%	8,455	-	8,455	-	8,455	42	0.13%	242,215	-	242,215	(24,314)	217,902	226,357	
Asian Art Museum	73	0.13%	9,955	-	9,955	-	9,955	52	0.16%	299,886	-	299,886	(22,453)	277,433	287,388	
Assessor-Recorder	295	0.54%	40,230	-	40,230	-	40,230	168	0.52%	968,862	-	968,862	(50,240)	918,622	958,852	
Board of Supervisors	112	0.20%	15,274	-	15,274	-	15,274	75	0.23%	432,528	-	432,528	-	432,528	447,801	
Building Inspection	457	0.83%	62,322	-	62,322	(61,412)	910	270	0.84%	1,557,099	-	1,557,099	(1,626,405)	(69,306)	(68,395)	
Child Support Services	136	0.25%	18,547	-	18,547	(18,181)	365	68	0.21%	392,158	321,451	713,609	(713,778)	(168)	197	

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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 FTEs by department, net of grants costs by Grants for the Arts and professional services costs in the Convention Facilities budget.

DIVISION MANAGEMENT Allocations

A. DEPARTMENT COSTS & REVENUE - Administration

	Amount
Salaries + Benefits	14,791,695
Supply and Services Costs	
Non-personnel Costs & Operating expenditures	2,777,275
Total Department Costs Per Financial System	17,568,971
	Amount
Adjustment for Revenue	2,996
Work orders recoveries to ADM administration	8,972,920
Total Department Revenue Per Financial System	8,975,916
Total Department Costs Net of Revenue	8,593,054
Internal work order recoveries to ADM administration	1,158,108
Total Department Costs to Allocate	<u>9,751,163</u>

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	\$1,415,614
2 Equipment Depreciation	671,765
3 Board of Supervisors	672,577
4 Controller	1,476,670
5 Health Service System	2,910,683
7 Civil Service Commission	20,952
8 Human Resources	451,237
9 Mayor	352,199

Total	7,971,697
Total Base and Incoming Costs:	17,722,860

DIVISION MANAGEMENT Allocations

	FY 2018-19 Exps by Division	FY 2018-19 FTE by Division	Allocation Percent	Initial Allocation	Internal Recoveries to net out	Net Mgmt Allocation to allocate to ADM Divisions	Purchasing & Labor Standards costs to allocate to Citywide Dents	
Animal Care	11,909,630	48	6.00%	1,063,376	0	1,063,376	n/a	
ADM-Central Shops	34,231,622	103	12.77%	2,263,330	0	2,263,330	n/a	
ADM-Purchasing	5,823,721	42	5.15%	913,382	0	n/a	\$6,737,103	
ADM-Labor Standards	4,744,081	25	3.07%	543,894	0	n/a	\$5,287,975	
ADM-Real Estate	87,240,343	274	33.96%	6,018,026	(775,133)	5,242,893	n/a	
Convention Facilities	71,639,887	4	0.50%	87,973	0	87,973	n/a	
Medical Examiner	10,470,797	35	4.38%	776,583	0	776,583	n/a	
ADM-All Other Divisions	64,752,081	275	34.17%	6,056,295	(382,975)	5,673,320	n/a	Spread internal recovery should to the division charged.
Total	290,812,161	806	100.00%	17,722,860	(1,158,108)	15,107,476	12,025,078	

C. DEPARTMENTAL ALLOCATIONS SUMMARY

	Net Allocation - Purchasing	Net Allocation - Labor Standards	ADM Division Mgmt Allocation	COIT 1.9% Surcharge per Admin Code	Total Net Allocation after COIT Surcharge	Notes
Academy of Sciences	-	2,050	0	0	2,050	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	2,263,330	0	2,263,330	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	5,242,893	0	5,242,893	
Administrative Services	1,187,549	150,906	5,673,320	(18,277)	6,993,497	Not allocated out
Adult Probation	22,970	12,805	0	(4,145)	31,631	
Airport	256,115	336,563	0	(273,476)	319,202	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	1,063,376	0	1,063,376	
Arts Commission	13,782	7,271	0	(1,517)	19,536	
Asian Art Museum	-	3,803	0	0	3,803	
Assessor-Recorder	29,861	13,923	0	(2,952)	40,832	
Board of Supervisors	11,485	5,073	0	(354)	16,204	
Building Inspection	27,564	24,352	0	(10,311)	41,605	
Child Support Services	16,079	4,299	0	(848)	19,530	
Children & Families Commission	6,891	9,444	0	(36)	16,299	
Children, Youth & Families	71,207	77,197	0	(4,069)	144,335	
City Attorney	18,376	27,163	0	(3,048)	42,491	
City Planning	40,197	16,910	0	(7,948)	49,160	
Civil Service Commission	-	400	0	0	400	
PUC-Clean Power SF	3,445	44,104	0	0	47,549	
Controller	166,532	21,495	0	(61,401)	126,627	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	87,973	0	87,973	
District Attorney	37,900	21,692	0	(5,970)	53,622	
Economic & Workforce Development	35,603	21,380	0	(1,282)	55,702	
Elections	-	6,111	0	(349)	5,761	
Emergency Communications	35,603	30,187	0	(8,932)	56,859	
Environment	9,188	6,889	0	(2,702)	13,375	
Ethics	-	2,047	0	(608)	1,438	
Fine Arts Museums	-	7,138	0	0	7,138	
Fire Department	11,485	126,086	0	(27,222)	110,349	
Health Service System	11,485	3,687	0	(906)	14,266	
Public Health - Public Health Admin	182,611	69,116	0	(49,751)	201,976	
Public Health - Public Health Division	2,297	34,520	0	(1,295)	35,523	
Public Health - Health Network	28,712	70,080	0	(41,516)	57,276	
Public Health - Health at Home	-	2,601	0	(196)	2,405	
Public Health - Jail Health	-	11,376	0	0	11,376	
Public Health - Laguna Honda Hospital	1,148	103,541	0	(4,420)	100,270	
Public Health - Behavioral Health	136,671	124,818	0	(322)	261,168	
Public Health - Primary Care	-	32,019	0	0	32,019	
Public Health - SF General Hospital	39,049	301,851	0	(6,630)	334,270	
Homelessness and Supportive Housing	27,564	90,176	0	(719)	117,021	
Human Resources	39,049	32,000	0	(1,302)	69,747	
Human Rights Commission	-	1,503	0	0	1,503	
Human Services	53,979	303,249	0	(94,945)	262,283	
Juvenile Probation	9,188	13,027	0	(454)	21,762	
Law Library	-	685	0	0	685	
Mayor	3,445	50,713	0	(10,382)	43,777	
Medical Examiner	-	0	776,583	0	776,583	
MTA - MUNI	284,828	316,253	0	(420)	600,661	
MTA - Parking & Traffic	60,870	67,752	0	0	128,622	
MTA - Taxicab Commission	1,148	1,848	0	0	2,996	
Permit Appeals	-	435	0	0	435	
Police Accountability	4,594	2,651	0	(1,360)	5,885	
Police Department	117,147	199,615	0	(37,993)	278,770	
Port Commission	64,316	48,040	0	(7,755)	104,601	
Public Defender	11,485	12,299	0	(2,072)	21,712	
Public Library	109,107	50,903	0	(61,685)	98,326	
Public Works - Admin	145,859	286	0	(37,749)	108,396	

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Public Works - Architecture	14,930	12,746	0	(2,448)	25,229
Public Works - Building Repair	16,079	7,871	0	(23)	23,927
Public Works - Construction	-	0	0	0	0
Public Works - Engineering	3,445	42,965	0	(7,775)	38,635
Public Works - Street Sewer	-	7,557	0	(25)	7,532
Public Works - Street Environment	1,148	23,370	0	(844)	23,674
Public Works - Street Use & Map	1,148	8,304	0	0	9,452
Public Works - Urban Forest	1,148	14,495	0	(450)	15,193
PUC-Public Utilities Bureaus	228,551	53	0	(85,347)	143,257
PUC-Wastewater	18,376	74,928	0	(31,763)	61,540
PUC-Hetch Hetchy	8,039	58,255	0	(32,361)	33,933
PUC-Water	44,791	164,250	0	(22,687)	186,354
Recreation & Park	102,216	73,166	0	(6,204)	169,178
Rent Arbitration Board	-	2,708	0	(927)	1,781
Retirement Commission	9,188	10,206	0	(485)	18,909
SF Community College District	-	0	0	0	0
SF Redevelopment Agency	-	0	0	0	0
SF Unified School District	-	37	0	0	37
Sheriff	35,603	78,787	0	(3,520)	110,870
Status of Women	-	2,985	0	0	2,985
Technology	134,374	39,183	0	(287,893)	(114,335)
Treasurer/Tax Collector	21,821	12,492	0	(7,913)	26,400
Trial Courts	-	40,838	0	0	40,838
War Memorial	2,297	8,578	0	(8)	10,867
Subtotal	3,979,551	3,608,101	15,107,476	(1,287,992)	21,407,136
Net out amounts not allocated out					(6,993,497)
Total allocated to Departments					14,413,640

C.1 DEPARTMENTAL ALLOCATIONS DETAILS

	PURCHASING				LABOR STANDARDS			FY 2018-19 Department Budget	FY 2018-19 Budget %	Labor Standards Initial Allocation	Costs Identified to Departments	Total Costs Allocated to Departments	Direct Billed for Labor Standards	Net Allocation - Labor Standards
	Total	General Purchasing Services	Specialized Purchasing Services		Total	Labor Standards Enforcement	Special Projects Requested by Departments							
Costs of Purchasing Division:	5,823,721	3,440,024	2,383,697		Costs of Labor Standards Division:	4,744,081	3,236,990	1,507,090						
Management Costs Allocated to Purchasing:	913,382	539,527	373,855		Management Costs Allocated to Labor Standards:	543,894	371,111	172,783						
Total:	6,737,103	3,979,551	2,757,552		Total:	5,287,975	3,608,101	1,679,874						
	<u>Expenditures</u>				<u>Expenditures</u>									
Allocated Costs:	6,737,103				Allocated Costs:	5,287,975								
LESS - Costs Specifically Identified to Departments:	2,757,552				LESS - Costs Specifically Identified to Departments:	1,679,874								
Remaining Costs to Allocate:	3,979,551				Remaining Costs to Allocate:	3,608,101								
	FY 2018-19 # of PO Processed	FY 2018-19 # of PO Processed %	Purchasing Initial Allocation	Costs Identified to Departments	Total Costs Allocated to Departments	Direct Billed for Purchasing	Net Allocation - Purchasing							
Academy of Sciences	0	0.00%	0	0	0	0	0	6,467,045	0.06%	2,050	0	2,050	0	2,050
ADM-Central Shops	included in Administrative Services							included in Administrative Services						
ADM-Real Estate	included in Administrative Services							included in Administrative Services						
Administrative Services	1,034	29.84%	1,187,549	0	1,187,549	0	1,187,549	476,146,601	4.18%	150,906	14,272	165,178	(14,272)	150,906
Adult Probation	20	0.58%	22,970	0	22,970	0	22,970	40,404,320	0.35%	12,805	0	12,805	0	12,805
Airport	223	6.44%	256,115	530,725	786,840	(530,725)	256,115	1,061,943,934	9.33%	336,563	167,660	504,223	(167,660)	336,563
Animal Care	included in Administrative Services							included in Administrative Services						
Arts Commission	12	0.35%	13,782	0	13,782	0	13,782	22,941,493	0.20%	7,271	0	7,271	0	7,271
Asian Art Museum	0	0.00%	0	0	0	0	0	11,997,993	0.11%	3,803	0	3,803	0	3,803
Assessor-Recorder	26	0.75%	29,861	149,702	179,563	(149,702)	29,861	43,931,895	0.39%	13,923	0	13,923	0	13,923
Board of Supervisors	10	0.29%	11,485	0	11,485	0	11,485	16,006,268	0.14%	5,073	0	5,073	0	5,073
Building Inspection	24	0.69%	27,564	0	27,564	0	27,564	76,836,503	0.67%	24,352	0	24,352	0	24,352
Child Support Services	14	0.40%	16,079	0	16,079	0	16,079	13,564,119	0.12%	4,299	0	4,299	0	4,299
Children & Families Commission	6	0.17%	6,891	0	6,891	0	6,891	29,797,518	0.26%	9,444	0	9,444	0	9,444
Children, Youth & Families	62	1.79%	71,207	0	71,207	0	71,207	243,577,346	2.14%	77,197	0	77,197	0	77,197
City Attorney	16	0.46%	18,376	0	18,376	0	18,376	85,706,075	0.75%	27,163	350,000	377,163	(350,000)	27,163
City Planning	35	1.01%	40,197	0	40,197	0	40,197	53,355,987	0.47%	16,910	0	16,910	0	16,910
Civil Service Commission	0	0.00%	0	0	0	0	0	1,262,072	0.01%	400	0	400	0	400
PUC-Clean Power SF	3	0.09%	3,445	0	3,445	0	3,445	139,159,488	1.22%	44,104	0	44,104	0	44,104
Controller	145	4.18%	166,532	0	166,532	0	166,532	67,823,480	0.60%	21,495	0	21,495	0	21,495
Convention Facilities	included in Administrative Services							included in Administrative Services						
District Attorney	33	0.95%	37,900	0	37,900	0	37,900	68,444,312	0.60%	21,692	0	21,692	0	21,692
Economic & Workforce Development	31	0.89%	35,603	0	35,603	0	35,603	67,459,484	0.59%	21,380	0	21,380	0	21,380
Elections	0	0.00%	0	0	0	0	0	19,280,746	0.17%	6,111	0	6,111	0	6,111

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Emergency Communications	31	0.89%	35,603	0	35,603	0	35,603	95,248,365	0.84%	30,187	0	30,187	0	30,187
Environment	8	0.23%	9,188	30,599	39,787	(30,599)	9,188	21,735,328	0.19%	6,889	0	6,889	0	6,889
Ethics	0	0.00%	0	0	0	0	0	6,458,045	0.06%	2,047	0	2,047	0	2,047
Fine Arts Museums	0	0.00%	0	0	0	0	0	22,520,741	0.20%	7,138	0	7,138	0	7,138
Fire Department	10	0.29%	11,485	0	11,485	0	11,485	397,834,807	3.49%	126,086	0	126,086	0	126,086
Health Service System	10	0.29%	11,485	0	11,485	0	11,485	11,632,022	0.10%	3,687	0	3,687	0	3,687
Public Health - Public Health Admin	159	4.59%	182,611	0	182,611	0	182,611	218,079,663	1.92%	69,116	0	69,116	0	69,116
Public Health - Public Health Division	2	0.06%	2,297	0	2,297	0	2,297	108,921,097	0.96%	34,520	0	34,520	0	34,520
Public Health - Health Network	25	0.72%	28,712	0	28,712	0	28,712	221,119,479	1.94%	70,080	0	70,080	0	70,080
Public Health - Health at Home	0	0.00%	0	0	0	0	0	8,206,050	0.07%	2,601	0	2,601	0	2,601
Public Health - Jail Health	0	0.00%	0	0	0	0	0	35,893,354	0.32%	11,376	0	11,376	0	11,376
Public Health - Laguna Honda Hospital	1	0.03%	1,148	0	1,148	0	1,148	326,698,277	2.87%	103,541	0	103,541	0	103,541
Public Health - Behavioral Health	119	3.43%	136,671	0	136,671	0	136,671	393,831,948	3.46%	124,818	0	124,818	0	124,818
Public Health - Primary Care	0	0.00%	0	0	0	0	0	101,027,803	0.89%	32,019	0	32,019	0	32,019
Public Health - SF General Hospital	34	0.98%	39,049	402,051	441,100	(402,051)	39,049	952,418,170	8.37%	301,851	0	301,851	0	301,851
Homelessness and Supportive Housing	24	0.69%	27,564	0	27,564	0	27,564	284,528,389	2.50%	90,176	0	90,176	0	90,176
Human Resources	34	0.98%	39,049	81,367	120,416	(81,367)	39,049	100,967,482	0.89%	32,000	0	32,000	0	32,000
Human Rights Commission	0	0.00%	0	0	0	0	0	4,741,736	0.04%	1,503	0	1,503	0	1,503
Human Services	47	1.36%	53,979	351,655	405,635	(351,655)	53,979	956,827,868	8.40%	303,249	0	303,249	0	303,249
Juvenile Probation	8	0.23%	9,188	0	9,188	0	9,188	41,104,372	0.36%	13,027	0	13,027	0	13,027
Law Library	0	0.00%	0	0	0	0	0	2,160,788	0.02%	685	0	685	0	685
Mayor	3	0.09%	3,445	0	3,445	0	3,445	160,013,108	1.41%	50,713	196,869	247,582	(196,869)	50,713
Medical Examiner														
MTA - MUNI	248	7.16%	284,828	387,486	672,314	(387,486)	284,828	997,859,630	8.77%	316,253	175,223	491,476	(175,223)	316,253
MTA - Parking & Traffic	53	1.53%	60,870	0	60,870	0	60,870	213,773,645	1.88%	67,752	0	67,752	0	67,752
MTA - Taxicab Commission	1	0.03%	1,148	0	1,148	0	1,148	5,830,334	0.05%	1,848	0	1,848	0	1,848
Permit Appeals	0	0.00%	0	0	0	0	0	1,372,300	0.01%	435	0	435	0	435
Police Accountability	4	0.12%	4,594	0	4,594	0	4,594	8,363,576	0.07%	2,651	0	2,651	0	2,651
Police Department	102	2.94%	117,147	0	117,147	0	117,147	629,838,175	5.53%	199,615	0	199,615	0	199,615
Port Commission	56	1.62%	64,316	0	64,316	0	64,316	151,577,336	1.33%	48,040	22,599	70,639	(22,599)	48,040
Public Defender	10	0.29%	11,485	0	11,485	0	11,485	38,806,306	0.34%	12,299	0	12,299	0	12,299
Public Library	95	2.74%	109,107	0	109,107	0	109,107	160,612,490	1.41%	50,903	0	50,903	0	50,903
Public Works - Admin	127	3.67%	145,859	191,109	336,968	(191,109)	145,859	902,030	0.01%	286	391,660	391,946	(391,660)	286
Public Works - Architecture	13	0.38%	14,930	0	14,930	0	14,930	40,217,722	0.35%	12,746	0	12,746	0	12,746
Public Works - Building Repair	14	0.40%	16,079	0	16,079	0	16,079	24,835,471	0.22%	7,871	0	7,871	0	7,871
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
Public Works - Engineering	3	0.09%	3,445	0	3,445	0	3,445	135,564,937	1.19%	42,965	0	42,965	0	42,965
Public Works - Street Sewer	0	0.00%	0	0	0	0	0	23,843,908	0.21%	7,557	0	7,557	0	7,557
Public Works - Street Environment	1	0.03%	1,148	0	1,148	0	1,148	73,738,908	0.65%	23,370	0	23,370	0	23,370
Public Works - Street Use & Map	1	0.03%	1,148	0	1,148	0	1,148	26,200,500	0.23%	8,304	0	8,304	0	8,304
Public Works - Urban Forest	1	0.03%	1,148	0	1,148	0	1,148	45,735,828	0.40%	14,495	0	14,495	0	14,495
PUC-Public Utilities Bureaus	199	5.74%	228,551	502,694	731,246	(502,694)	228,551	166,743	0.00%	53	339,591	339,644	(339,591)	53
PUC-Wastewater	16	0.46%	18,376	0	18,376	0	18,376	236,415,856	2.08%	74,928	0	74,928	0	74,928
PUC-Hetch Hetchy	7	0.20%	8,039	0	8,039	0	8,039	183,809,048	1.61%	58,255	0	58,255	0	58,255
PUC-Water	39	1.13%	44,791	0	44,791	0	44,791	518,250,048	4.55%	164,250	0	164,250	0	164,250
Recreation & Park	89	2.57%	102,216	0	102,216	0	102,216	230,857,939	2.03%	73,166	22,000	95,166	(22,000)	73,166
Rent Arbitration Board	0	0.00%	0	0	0	0	0	8,543,912	0.08%	2,708	0	2,708	0	2,708
Retirement Commission	8	0.23%	9,188	0	9,188	0	9,188	32,201,178	0.28%	10,206	0	10,206	0	10,206
SF Community College District	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
SF Redevelopment Agency	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
SF Unified School District	0	0.00%	0	0	0	0	0	116,000	0.00%	37	0	37	0	37
Sheriff	31	0.89%	35,603	0	35,603	0	35,603	248,593,015	2.18%	78,787	0	78,787	0	78,787
Status of Women	0	0.00%	0	0	0	0	0	9,418,874	0.08%	2,985	0	2,985	0	2,985
Technology	117	3.38%	134,374	130,163	264,537	(130,163)	134,374	123,633,740	1.09%	39,183	0	39,183	0	39,183
Treasurer/Tax Collector	19	0.55%	21,821	0	21,821	0	21,821	39,414,713	0.35%	12,492	0	12,492	0	12,492
Trial Courts	0	0.00%	0	0	0	0	0	128,855,917	1.13%	40,838	0	40,838	0	40,838
War Memorial	2	0.06%	2,297	0	2,297	0	2,297	27,067,271	0.24%	8,578	0	8,578	0	8,578
Subtotal	3,465	100.00%	3,979,551	2,757,552	6,737,103	(2,757,552)	3,979,551	11,384,492,921	100.00%	3,608,101	1,679,874	5,287,975	(1,679,874)	3,608,101

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2019
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2021**

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

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	1,020,356
Supply and Services Costs	
Other Expenses	<u>155,013</u>
Department Cost Total Per Financial System	1,175,368
Expenditure Recoveries for Costs Identified to Departments	<u>(360,839)</u>
Department Cost Total to Allocate	<u>814,529</u>
Adjustments - None	0
Total Allocated before Incoming Costs	814,529

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	5,201
3 Board of Supervisors	1,783
4 Controller	5,531
5 Health Service System	49,000
6 Administrative Services	400
8 Human Resources	3,043
9 Mayor	934

Total Incoming 65,891

C. TOTAL ALLOCATED 880,420

Dept:8 CIVIL SERVICE COMMISSION

D. DEPARTMENTAL ALLOCATIONS

	FY 2018-19 FTE	Allocation Percent	Initial Allocation	Costs Specifically Identified to Departments	Subtotal: Total Costs to Departments	LESS: Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	269	0	269	0	269	
Administrative Services	892	2.38%	20,952	0	20,952	0	20,952	
Adult Probation	152	0.40%	3,557	0	3,557	0	3,557	
Airport	1,668	4.45%	39,151	0	39,151	0	39,151	
Arts Commission	38	0.10%	900	0	900	0	900	
Asian Art Museum	58	0.15%	1,361	0	1,361	0	1,361	
Assessor-Recorder	172	0.46%	4,029	0	4,029	0	4,029	
Board of Supervisors	75	0.20%	1,754	0	1,754	0	1,754	
Building Inspection	271	0.72%	6,351	0	6,351	0	6,351	
Child Support Services	68	0.18%	1,592	0	1,592	0	1,592	
Children & Families Commission	14	0.04%	320	0	320	0	320	
Children, Youth & Families	53	0.14%	1,249	0	1,249	0	1,249	
City Attorney	294	0.78%	6,901	0	6,901	0	6,901	
City Planning	219	0.58%	5,142	0	5,142	0	5,142	
Civil Service Commission	6	0.02%	141	0	141	0	141	Not allocated out
Controller	290	0.77%	6,815	0	6,815	0	6,815	
District Attorney	296	0.79%	6,960	0	6,960	0	6,960	
Economic & Workforce Development	113	0.30%	2,661	0	2,661	0	2,661	
Elections	68	0.18%	1,591	0	1,591	0	1,591	
Emergency Communications	278	0.74%	6,520	0	6,520	0	6,520	
Environment	87	0.23%	2,034	0	2,034	0	2,034	
Ethics	20	0.05%	473	0	473	0	473	
Fine Arts Museums	117	0.31%	2,757	0	2,757	0	2,757	
Fire Department	1,800	4.80%	42,250	0	42,250	0	42,250	
General Fund Unallocated	0	0.00%	0	0	0	0	0	
Health Service System	49	0.13%	1,160	0	1,160	0	1,160	
Homelessness and Supportive Housing	106	0.28%	2,491	0	2,491	0	2,491	
Human Resources	203	0.54%	4,761	0	4,761	0	4,761	
Human Rights Commission	17	0.05%	404	0	404	0	404	
Human Services	2,346	6.25%	55,070	0	55,070	0	55,070	
Juvenile Probation	210	0.56%	4,929	0	4,929	0	4,929	
Law Library	2	0.01%	47	0	47	0	47	
Mayor	128	0.34%	3,016	0	3,016	0	3,016	
MTA - MUNI	4,571	12.19%	107,320	160,839	268,159	(160,839)	107,320	

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MTA - Parking & Traffic	700	1.87%	16,431	0	16,431	0	16,431
MTA - Taxicab Commission	23	0.06%	548	0	548	0	548
Permit Appeals	5	0.01%	114	0	114	0	114
Police Accountability	39	0.11%	925	0	925	0	925
Police Department	2,928	7.81%	68,738	0	68,738	0	68,738
Port Commission	247	0.66%	5,797	0	5,797	0	5,797
Public Defender	191	0.51%	4,478	0	4,478	0	4,478
Public Health - Behavioral Health	628	1.68%	14,753	0	14,753	0	14,753
Public Health - Health at Home	45	0.12%	1,057	0	1,057	0	1,057
Public Health - Health Network	241	0.64%	5,667	0	5,667	0	5,667
Public Health - Jail Health	146	0.39%	3,418	0	3,418	0	3,418
Public Health - Laguna Honda Hospital	1,347	3.59%	31,614	0	31,614	0	31,614
Public Health - Primary Care	471	1.26%	11,059	0	11,059	0	11,059
Public Health - Public Health Admin	520	1.39%	12,215	0	12,215	0	12,215
Public Health - Public Health Division	368	0.98%	8,631	0	8,631	0	8,631
Public Health - SF General Hospital	3,070	8.19%	72,080	0	72,080	0	72,080
Public Library	725	1.93%	17,018	0	17,018	0	17,018
Public Works - Admin	152	0.40%	3,561	0	3,561	0	3,561
Public Works - Architecture	208	0.55%	4,879	0	4,879	0	4,879
Public Works - Building Repair	113	0.30%	2,649	0	2,649	0	2,649
Public Works - Construction	0	0.00%	0	0	0	0	0
Public Works - Engineering	277	0.74%	6,498	0	6,498	0	6,498
Public Works - Street Environment	363	0.97%	8,517	0	8,517	0	8,517
Public Works - Street Sewer	75	0.20%	1,765	0	1,765	0	1,765
Public Works - Street Use & Map	103	0.27%	2,415	0	2,415	0	2,415
Public Works - Urban Forest	132	0.35%	3,094	0	3,094	0	3,094
PUC-Clean Power SF	13	0.04%	313	0	313	0	313
PUC-Hetch Hetchy	311	0.83%	7,291	0	7,291	0	7,291
PUC-Public Utilities Bureaus	644	1.72%	15,127	200,000	215,127	(200,000)	15,127
PUC-Wastewater	436	1.16%	10,228	0	10,228	0	10,228
PUC-Water	675	1.80%	15,839	0	15,839	0	15,839
Recreation & Park	1,088	2.90%	25,551	0	25,551	0	25,551
Rent Arbitration Board	34	0.09%	798	0	798	0	798
Retirement Commission	99	0.26%	2,316	0	2,316	0	2,316
SF Community College District	490	1.31%	11,503	0	11,503	0	11,503
SF Unified School District	3,911	10.43%	91,803	0	91,803	0	91,803
Sheriff	1,023	2.73%	24,014	0	24,014	0	24,014
Status of Women	7	0.02%	155	0	155	0	155
Technology	247	0.66%	5,806	0	5,806	0	5,806
Treasurer/Tax Collector	185	0.49%	4,332	0	4,332	0	4,332
Trial Courts	462	1.23%	10,847	0	10,847	0	10,847
War Memorial	70	0.19%	1,646	0	1,646	0	1,646
Subtotal	37,503	100.00%	880,420	360,839	1,241,259	(360,839)	880,420
Net out amounts not allocated out							(141)
Total allocated to Departments							880,279

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2019
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2021**

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

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

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

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

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

A. DEPARTMENT COSTS

	Total Amounts	Administration	Human Resources Services	Non-Allocable	Total Check
Salaries and Benefits	20,313,485	4,228,637	16,084,848	-	20,313,485
Supply and Services Costs	-	-	-	-	-
Non-personnel Services	4,167,471	628,990	3,459,077	79,404	4,167,471
Materials and Supplies	123,104	50,743	72,361	-	123,104
Allocated Charges	-1,501,692	(1,502,692)	1,000	-	(1,501,692)
Services of Other Departments	4,363,332	2,932,459	1,430,874	-	4,363,332
Fiduciary Payments	147,005	147,005	-	-	147,005
Department Costs Per Financial System	27,612,706	6,485,142	21,048,160	79,404	27,612,706
Direct Billing for Services Provided to Departments	8,800,698	1,776,230	7,024,468	-	8,800,698
Training Services Paid by Employees & Other Agencies	35,185	-	35,185	-	35,185
Direct Billing for Services Subtotal Per Financial System	8,835,883	1,776,230	7,059,653	-	8,835,883
Intrafund Transfer	1,475,900	-	1,475,900	-	1,475,900
Other Revenues	-3,680	-	-	(3,680)	(3,680)
Department Revenue Per Financial System	10,308,104	1,776,230	8,535,553	(3,680)	10,308,104
Department Costs Net of Revenue	17,304,602	4,708,913	12,512,606	83,084	17,304,602

City and County of San Francisco FY 2020-21 Full Cost Allocation Plan

B. INCOMING COSTS - (Default Spread Salary%)

Department	% Split Based on				Total Check
	Actuals	27.21%	72.31%	0.48%	
	Incoming Total	Administration	Human Resources Services	Non-Allocable	
1 Building Depreciation	275,194	74,885	198,987	1,321	275,194
2 Equipment Depreciation	6,480	1,763	4,685	31	6,480
3 Board of Supervisors	142,621	38,810	103,126	685	142,621
4 Controller	380,177	103,453	274,898	1,825	380,177
5 Health Service System	794,565	216,216	574,534	3,815	794,565
6 Administrative Services	69,747	18,979	50,432	335	69,747
7 Civil Service Commission	4,761	1,296	3,442	23	4,761
9 Mayor	74,684	20,323	54,003	359	74,684
Total Incoming	1,748,228	475,726	1,264,108	8,394	1,748,228
C. TOTAL ALLOCATED NET COSTS INCLUDING INCOMING COSTS	19,052,830	5,184,639	13,776,714	91,477	19,052,830

Dept:9 HUMAN RESOURCES

D. SUMMARY OF TOTAL COSTS ALLOCATED TO DEPARTMENTS

	Total	Administration	Human Resources Services
Department Costs Net of Revenue	17,221,519	4,708,913	12,512,606
Direct Billing for Services Provided to Departments	8,800,698	1,776,230	7,024,468
Total Incoming	1,739,834	475,726	1,264,108
TOTAL COSTS ALLOCATED TO DEPARTMENTS	27,762,051	6,960,869	20,801,182

E. DEPARTMENTAL ALLOCATIONS

	FY 2018-19 FTE	Allocation Percent	Initial Allocation Administration	Initial Allocation Human Resources Services	Administration Services Provided to Departments	Human Resources Services Provided to Departments	Total Costs Allocated to Departments	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	1,583	4,207	0	0	5,790	0	5,790	
Administrative Services	892	2.38%	123,383	327,855	134,491	161,277	747,005	-295,768	451,237	
ADM - Central Shops	0	0.00%	0	0	0	0	0	0	0	
ADM - Real Estate	0	0.00%	0	0	0	0	0	0	0	
Adult Probation	152	0.40%	20,947	55,661	0	80,850	157,457	-80,850	76,607	
Airport	1,668	4.45%	230,553	612,630	240,143	161,798	1,245,125	-401,941	843,183	
Animal Care	0	0.00%	0	0	0	0	0	0	0	
Arts Commission	38	0.10%	5,300	14,083	0	103,274	122,657	-103,274	19,383	
Asian Art Museum	58	0.15%	8,015	21,296	0	50,851	80,162	-50,851	29,311	
Assessor-Recorder	172	0.46%	23,725	63,041	0	98,637	185,403	-98,637	86,766	
Board of Supervisors	75	0.20%	10,332	27,454	0	0	37,785	0	37,785	
Building Inspection	271	0.72%	37,398	99,375	0	276,398	413,171	-276,398	136,773	
Child Support Services	68	0.18%	9,375	24,913	0	32,619	66,907	-32,619	34,288	
Children & Families Commission	14	0.04%	1,886	5,010	0	50,000	56,896	-50,000	6,896	
Children, Youth & Families	53	0.14%	7,357	19,549	7,334	63,793	98,033	-71,127	26,906	
City Attorney	294	0.78%	40,640	107,988	0	0	148,628	0	148,628	
City Planning	219	0.58%	30,280	80,462	0	309,163	419,905	-309,163	110,742	
Civil Service Commission	6	0.02%	832	2,211	0	25,100	28,143	-25,100	3,043	
Controller	290	0.77%	40,131	106,636	172,449	54,915	374,131	-227,364	146,767	
Convention Facilities	0	0.00%	0	0	0	0	0	0	0	
District Attorney	296	0.79%	40,987	108,911	0	2,960	152,858	-2,960	149,898	
Economic & Workforce Development	113	0.30%	15,668	41,632	0	89,567	146,867	-89,567	57,300	
Elections	68	0.18%	9,372	24,903	0	86,028	120,302	-86,028	34,274	
Emergency Communications	278	0.74%	38,394	102,022	28,338	97,931	266,686	-126,270	140,416	
Environment	87	0.23%	11,975	31,820	0	159,245	203,040	-159,245	43,795	
Ethics	20	0.05%	2,785	7,399	0	51,275	61,459	-51,275	10,184	
Fine Arts Museums	117	0.31%	16,238	43,148	0	24,000	83,386	-24,000	59,386	
Fire Department	1,800	4.80%	248,804	661,126	0	159,037	1,068,967	-159,037	909,930	
General Fund Unallocated	0	0.00%	0	0	0	0	0	0	0	
Health Service System	49	0.13%	6,832	18,154	0	294,109	319,095	-294,109	24,986	
Homelessness and Supportive Housing	106	0.28%	14,668	38,976	0	13,000	66,644	-13,000	53,644	
Human Resources	203	0.54%	28,036	74,497	0	62,241	164,774	-62,241	102,533	Not allocated out
Human Rights Commission	17	0.05%	2,378	6,319	0	35,000	43,698	-35,000	8,698	Dept:9 HUMAN RESOURCES

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Human Services	2,346	6.25%	324,295	861,722	0	509,295	1,695,312	-509,295	1,186,017
Juvenile Probation	210	0.56%	29,027	77,130	0	9,803	115,959	-9,803	106,156
Law Library	2	0.01%	276	734	0	0	1,010	0	1,010
Mayor	128	0.34%	17,759	47,190	181,305	4,415	250,669	-185,720	64,949
MTA - MUNI	4,571	12.19%	631,990	1,679,335	425,424	1,680,980	4,417,729	-2,106,404	2,311,325
MTA - Parking & Traffic	700	1.87%	96,758	257,106	0	0	353,864	0	353,864
MTA - Taxicab Commission	23	0.06%	3,225	8,568	0	0	11,793	0	11,793
Permit Appeals	5	0.01%	672	1,785	0	0	2,457	0	2,457
Police Accountability	39	0.11%	5,447	14,473	0	69,603	89,523	-69,603	19,920
Police Department	2,928	7.81%	404,784	1,075,600	0	44,359	1,524,743	-44,359	1,480,384
Port Commission	247	0.66%	34,136	90,706	7,340	93,881	226,062	-101,221	124,841
Public Defender	191	0.51%	26,369	70,067	0	0	96,436	0	96,436
Public Health - Behavioral Health	628	1.68%	86,880	230,859	0	0	317,739	0	317,739
Public Health - Health at Home	45	0.12%	6,225	16,542	0	0	22,767	0	22,767
Public Health - Health Network	241	0.64%	33,375	88,684	0	0	122,058	0	122,058
Public Health - Jail Health	146	0.39%	20,128	53,483	0	0	73,611	0	73,611
Public Health - Laguna Honda Hospital	1,347	3.59%	186,167	494,687	72,867	59,038	812,759	-131,905	680,854
Public Health - Primary Care	471	1.26%	65,127	173,057	0	0	238,184	0	238,184
Public Health - Public Health Admin	520	1.39%	71,933	191,141	0	0	263,074	0	263,074
Public Health - Public Health Division	368	0.98%	50,829	135,065	0	212,020	397,913	-212,020	185,894
Public Health - SF General Hospital	3,070	8.19%	424,467	1,127,903	0	126,550	1,678,920	-126,550	1,552,370
Public Library	725	1.93%	100,216	266,297	90,191	299,080	755,783	-389,271	366,513
Public Works - Admin	152	0.40%	20,971	55,723	67,635	52,444	196,773	-120,079	76,694
Public Works - Architecture	208	0.55%	28,733	76,350	0	0	105,084	0	105,084
Public Works - Building Repair	113	0.30%	15,599	41,449	0	0	57,048	0	57,048
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0
Public Works - Engineering	277	0.74%	38,267	101,683	0	0	139,950	0	139,950
Public Works - Street Environment	363	0.97%	50,154	133,271	0	0	183,425	0	183,425
Public Works - Street Sewer	75	0.20%	10,391	27,612	0	0	38,003	0	38,003
Public Works - Street Use & Map	103	0.27%	14,222	37,791	0	0	52,014	0	52,014
Public Works - Urban Forest	132	0.35%	18,218	48,410	0	0	66,628	0	66,628
PUC-Clean Power SF	13	0.04%	1,846	4,905	0	0	6,751	0	6,751
PUC-Hetch Hetchy	311	0.83%	42,937	114,092	0	19,633	176,661	-19,633	157,028
PUC-Public Utilities Bureaus	644	1.72%	89,080	236,705	200,303	540,181	1,066,269	-740,484	325,785
PUC-Wastewater	436	1.16%	60,232	160,048	0	35,750	256,030	-35,750	220,280
PUC-Water	675	1.80%	93,273	247,846	0	45,344	386,463	-45,344	341,119
Recreation & Park	1,088	2.90%	150,467	399,824	148,409	198,231	896,932	-346,640	550,292
Rent Arbitration Board	34	0.09%	4,702	12,495	0	61,016	78,213	-61,016	17,197
Retirement Commission	99	0.26%	13,636	36,235	0	18,504	68,376	-18,504	49,872
SF Community College District	490	1.31%	67,741	180,002	0	0	247,743	0	247,743
SF Unified School District	3,911	10.43%	540,613	1,436,526	0	0	1,977,138	0	1,977,138
Sheriff	1,023	2.73%	141,413	375,765	0	195,016	712,194	-195,016	517,178
Status of Women	7	0.02%	914	2,429	0	7,892	11,235	-7,892	3,343
Technology	247	0.66%	34,193	90,858	0	182,672	307,723	-182,672	125,051
Treasurer/Tax Collector	185	0.49%	25,508	67,781	0	14,595	107,885	-14,595	93,290
Trial Courts	462	1.23%	63,878	169,737	0	0	233,615	0	233,615
War Memorial	70	0.19%	9,695	25,763	0	1,100	36,558	-1,100	35,458
Subtotal	37,503	100.00%	5,184,639	13,776,714	1,776,230	7,024,468	27,762,051	-8,800,698	18,961,353
Net out amounts not allocated out									-102,533
Total allocated to Departments									18,858,819

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
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FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2021**

SCHEDULE 9 – MAYOR'S OFFICE - ADMINISTRATION

The Finance and Legislative Affairs division of the Mayor's Office has two major functions: Budget & Legislative activities. 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 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 2018-19.

The basis of allocating costs are the respective budgets for each department for Fiscal Year 2018-19 as approved by the Board of Supervisors and signed by the Mayor.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	6,765,209
Supply and Services Costs	
Non-personnel Services	1,019,768
Materials and Supplies	18,412
Services of Other Departments	421,468
DEPARTMENT Cost Total	8,224,857
Adjustments - Direct Billings of Departments	(1,980,672)
Total	6,244,185

B. INCOMING COSTS

Department	Incoming
1 Building Depreciation	854,329
3 Board of Supervisors	226,025
4 Controller	525,989
5 Health Service System	741,023
6 Administrative Services	43,777
7 Civil Service Commission	3,016
8 Human Resources	64,949
Total Incoming	2,459,108

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C. TOTAL ALLOCATED

8,703,292

D. DEPARTMENTAL ALLOCATIONS

Dept:10 MAYOR'S BUDGET OFFICE

	FY 2018-19 Department Budget	Allocation Percent	Initial Allocation	Allocation of Costs Requested by Departments	Total Allocation	Direct Billed	Department Allocation	
Academy of Sciences	6,467,045	0.05%	4,784	0	4,784	0	4,784	
Administrative Services	476,146,601	4.05%	352,199	0	352,199	0	352,199	
Adult Probation	40,404,320	0.34%	29,886	0	29,886	0	29,886	
Airport	1,061,943,934	9.03%	785,504	0	785,504	0	785,504	
Arts Commission	22,941,493	0.19%	16,969	0	16,969	0	16,969	
Asian Art Museum	11,997,993	0.10%	8,875	0	8,875	0	8,875	
Assessor-Recorder	43,931,895	0.37%	32,496	0	32,496	0	32,496	
Board of Supervisors	16,006,268	0.14%	11,840	0	11,840	0	11,840	
Building Inspection	76,836,503	0.65%	56,835	0	56,835	0	56,835	
Child Support Services	13,564,119	0.12%	10,033	0	10,033	0	10,033	
Children & Families Commission	29,797,518	0.25%	22,041	0	22,041	0	22,041	
Children, Youth & Families	243,577,346	2.07%	180,171	447,554	627,725	(447,554)	180,171	
City Attorney	85,706,075	0.73%	63,396	0	63,396	0	63,396	
City Planning	53,355,987	0.45%	39,467	0	39,467	0	39,467	
Civil Service Commission	1,262,072	0.01%	934	0	934	0	934	
Controller	67,823,480	0.58%	50,168	0	50,168	0	50,168	
District Attorney	68,444,312	0.58%	50,627	0	50,627	0	50,627	
Economic & Workforce Development	67,459,484	0.57%	49,899	0	49,899	0	49,899	
Elections	19,280,746	0.16%	14,262	0	14,262	0	14,262	
Emergency Communications	95,248,365	0.81%	70,454	58,640	129,094	(58,640)	70,454	
Environment	21,735,328	0.18%	16,077	0	16,077	0	16,077	
Ethics	6,458,045	0.05%	4,777	0	4,777	0	4,777	
Fine Arts Museums	22,520,741	0.19%	16,658	0	16,658	0	16,658	
Fire Department	397,834,807	3.38%	294,273	0	294,273	0	294,273	
General City Responsibility	381,713,963	3.24%	282,348	0	282,348	0	282,348	Not allocated out
Health Service System	11,632,022	0.10%	8,604	0	8,604	0	8,604	
Homelessness and Supportive Housing	284,528,389	2.42%	210,462	0	210,462	0	210,462	
Human Resources	100,967,482	0.86%	74,684	0	74,684	0	74,684	
Human Rights Commission	4,741,736	0.04%	3,507	0	3,507	0	3,507	
Human Services	956,827,868	8.13%	707,752	215,299	923,051	(215,299)	707,752	
Juvenile Probation	41,104,372	0.35%	30,404	0	30,404	0	30,404	
Law Library	2,160,788	0.02%	1,598	0	1,598	0	1,598	
Mayor	160,013,108	1.36%	118,359	0	118,359	0	118,359	Not allocated out
MTA - MUNI	997,859,630	8.48%	738,102	288,159	1,026,261	(288,159)	738,102	
MTA - Parking & Traffic	213,773,645	1.82%	158,125	0	158,125	0	158,125	
MTA - Taxicab Commission	5,830,334	0.05%	4,313	0	4,313	0	4,313	
Permit Appeals	1,372,300	0.01%	1,015	0	1,015	0	1,015	
Police Accountability	8,363,576	0.07%	6,186	0	6,186	0	6,186	
Police Department	629,838,175	5.35%	465,882	49,836	515,718	(49,836)	465,882	
Port Commission	151,577,336	1.29%	112,120	16,646	128,766	(16,646)	112,120	
Public Defender	38,806,306	0.33%	28,704	0	28,704	0	28,704	
Public Health - Behavioral Health	393,831,948	3.35%	291,312	0	291,312	0	291,312	

City and County of San Francisco FY 2020-21 Full Cost Allocation Plan

Public Health - Health at Home	8,206,050	0.07%	6,070	0	6,070	0	6,070
Public Health - Health Network	221,119,479	1.88%	163,559	0	163,559	0	163,559
Public Health - Jail Health	35,893,354	0.31%	26,550	0	26,550	0	26,550
Public Health - Laguna Honda Hospital	326,698,277	2.78%	241,654	0	241,654	0	241,654
Public Health - Primary Care	101,027,803	0.86%	74,729	0	74,729	0	74,729
Public Health - Public Health Admin	218,079,663	1.85%	161,310	0	161,310	0	161,310
Public Health - Public Health Division	108,921,097	0.93%	80,567	469,320	549,887	(469,320)	80,567
Public Health - SF General Hospital	952,418,170	8.09%	704,490	0	704,490	0	704,490
Public Library	160,612,490	1.37%	118,803	0	118,803	0	118,803
Public Works - Admin	902,030	0.01%	667	0	667	0	667
Public Works - Architecture	40,217,722	0.34%	29,748	0	29,748	0	29,748
Public Works - Building Repair	24,835,471	0.21%	18,370	0	18,370	0	18,370
Public Works - Engineering	135,564,937	1.15%	100,275	0	100,275	0	100,275
Public Works - Street Environment	73,738,908	0.63%	54,544	0	54,544	0	54,544
Public Works - Street Sewer	23,843,908	0.20%	17,637	0	17,637	0	17,637
Public Works - Street Use & Map	26,200,500	0.22%	19,380	0	19,380	0	19,380
Public Works - Urban Forest	45,735,828	0.39%	33,830	0	33,830	0	33,830
PUC-Clean Power SF	139,159,488	1.18%	102,934	0	102,934	0	102,934
PUC-Hetch Hetchy	183,809,048	1.56%	135,961	0	135,961	0	135,961
PUC-Public Utilities Bureaus	166,743	0.00%	123	414,270	414,393	(414,270)	123
PUC-Wastewater	236,415,856	2.01%	174,873	0	174,873	0	174,873
PUC-Water	518,250,048	4.40%	383,342	0	383,342	0	383,342
Recreation & Park	230,857,939	1.96%	170,762	20,948	191,710	(20,948)	170,762
Rent Arbitration Board	8,543,912	0.07%	6,320	0	6,320	0	6,320
Retirement Commission	32,201,178	0.27%	23,819	0	23,819	0	23,819
SF Redevelopment Agency	-	0.00%	0	0	0	0	0
SF Unified School District	116,000	0.00%	86	0	86	0	86
Sheriff	248,593,015	2.11%	183,881	0	183,881	0	183,881
Status of Women	9,418,874	0.08%	6,967	0	6,967	0	6,967
Technology	123,633,740	1.05%	91,450	0	91,450	0	91,450
Treasurer/Tax Collector	39,414,713	0.33%	29,154	0	29,154	0	29,154
Trial Courts	128,855,917	1.10%	95,313	0	95,313	0	95,313
War Memorial	27,067,271	0.23%	20,021	0	20,021	0	20,021
Subtotal	11,766,206,884	100.00%	8,703,292	1,980,672	10,683,964	(1,980,672)	8,703,292
Net out amount not allocated out to Departments							(400,708)
Total allocated to Departments							8,302,585

**CITY AND COUNTY OF SAN FRANCISCO
 FULL COST ALLOCATION PLAN
 FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2019
 FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2021**

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	\$466,232
Other Expenditures	1,329,994
Department Cost Total	1,796,227
Adjustments	none
Net allocated charges	1,796,227

B. INCOMING COSTS

Department	Incoming
3 Board of Supervisors	3,052
4 Controller	8,279
5 Health Service System	12,080
6 Administrative Services	685
7 Civil Service Commission	47
8 Human Resources	1,010
9 Mayor	1,598
Total Incoming	26,751

C. TOTAL ALLOCATED **1,822,978**

LAW LIBRARY Departmental Allocations	
City Attorney	1,822,978