FY 2019-20 Full Cost Allocation Plan

City and County of San Francisco
For the Plan Year Ending
June 30, 2020

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

ALLOCATION OF FY2017-18 OVERHEAD COSTS TO BE CHARGED IN FY2019-20 BUDGET

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INTRODUCTION - 1. Changes from Prior Year Plan

- **Schedule 1 Building Depreciation:** No change to prior year methodology
- **Schedule 2 Equipment Depreciation:** No change to prior year methodology
- **Schedule 3 Board of Supervisors:** No change to prior year methodology
- **Schedule 4 Controller:** 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
- **Schedule 5 Health Service System:** No change to prior year methodology
- **Schedule 6 Administrative Services:** No change to prior year methodology
- **Schedule 7 Civil Service Commission:** No change to prior year methodology
- **Schedule 8 Human Resources:** No change to prior year methodology
- **Schedule 9 Mayor Office:** No change to prior year methodology
- **Schedule 10 Law Library:** No change to prior year methodology

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

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

SUMMARY SCHEDULE

	Department	Academy of Sciences	ADM-Central Shops	ADM-Real Estate	Adult Probation	Airport	Animal Care	Arts Commission	Asian Art Museum	Assessor-Recorder	Building Inspection
1	**Building Depreciation**	-	-	21,745	108,245	-	-	-	-	745,216	157,187
2	**Equipment Depreciation**	30,038	-	104,322	5,783	-	-	427	104,068	29,656	-
3	**Board of Supervisors**	9,281	-	-	50,470	1,351,808	-	25,792	15,729	56,559	109,814
4	**Controller**	26,752	-	-	175,419	(362,101)	-	82,361	53,599	140,735	97,690
5	**Health Service System**	55,068	-	-	820,516	(401,340)	-	213,609	280,999	869,070	(149,580)
6	**Administrative Services**	3,057	2,053,467	4,847,534	35,961	(167,079)	1,004,023	17,718	5,181	44,705	59,032
7	**Civil Service Commission**	371	-	-	4,752	54,174	-	1,160	1,894	5,371	8,636
8	**Human Resources**	7,735	-	-	11,981	591,328	-	(81,512)	39,497	50,751	(98,197)
9	**Mayor's Office**	6,404	-	-	34,826	932,797	-	17,798	10,854	39,028	75,776
10	**Law Library**	-	-	-	-	-	-	-	-	-	-
	TOTAL ALLOCATION OF FY 2017-18 COSTS	138,705	2,053,467	4,973,601	1,247,953	1,999,587	1,004,023	277,353	511,821	1,981,092	260,358
	Interest factor through August 2018 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Subtotal before roll-foward	140,785	2,084,269	5,048,205	1,266,673	2,029,581	1,019,083	281,514	519,498	2,010,808	264,264
	FY 2017-18 Full Cost Plan Estimates	129,071	1,863,180	3,784,534	1,127,337	2,318,605	842,079	164,086	434,887	1,684,141	4,771
	FY 2017-18 Roll-Forward (difference actual to estimate)	9,634	190,286	1,189,067	120,617	(319,017)	161,944	113,267	76,934	296,951	255,587
	TOTAL ALLOCATION IN FY 2019-20 Budget	**150,419**	**2,274,555**	**6,237,272**	**1,387,289**	**1,710,564**	**1,181,027**	**394,781**	**596,432**	**2,307,760**	**519,851**

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	820,032	-	279,602	81,916	368,337	-
2	**Equipment Depreciation**	-	-	-	121,601	31,616	-	85,592	8,854	69,192	105,696
3	**Board of Supervisors**	19,603	45,672	305,413	78,201	118,167	-	90,196	89,437	21,304	126,051
4	**Controller**	(96,570)	88,893	735,616	252,750	372,224	-	313,972	273,765	75,467	406,142
5	**Health Service System**	(319,931)	(5,473)	17,158	(87,714)	(187,954)	-	1,519,882	638,791	214,766	1,415,252
6	**Administrative Services**	26,278	19,502	158,254	68,185	(377,978)	185,815	60,931	(14,735)	18,322	86,364
7	**Civil Service Commission**	2,297	446	1,559	7,040	9,497	-	9,457	3,431	2,065	8,686
8	**Human Resources**	8,769	(40,694)	(115,503)	(185,837)	197,628	-	190,772	56,462	(51,511)	(36,335)
9	**Mayor's Office**	13,527	31,515	(211,981)	53,962	81,540	-	35,322	61,715	14,700	30,571
10	**Law Library**	-	-	-	-	1,506,901	-	-	-	-	-
	TOTAL ALLOCATION OF FY 2017-18 COSTS	(346,026)	139,861	890,515	604,652	2,571,674	185,815	2,585,725	1,199,637	732,643	2,142,428
	Interest factor through August 2018 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Subtotal before roll-foward	(351,217)	141,959	903,873	613,721	2,610,249	188,603	2,624,511	1,217,631	743,633	2,174,564
	FY 2017-18 Full Cost Plan Estimates	(514,413)	(27,727)	801,021	561,618	2,393,556	154,809	2,212,812	781,758	799,764	2,084,001
	FY 2017-18 Roll-Forward (difference actual to estimate)	168,386	167,588	89,494	43,034	178,119	31,006	372,913	417,878	(67,121)	58,426
	TOTAL ALLOCATION IN FY 2019-20 Budget	**(182,831)**	**309,547**	**993,367**	**656,755**	**2,788,368**	**219,609**	**2,997,423**	**1,635,509**	**676,512**	**2,232,990**

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**	-	9,151	-	8,803	-	-	-	-	-	-
2	**Equipment Depreciation**	-	-	37,933	2,621,832	-	-	-	-	-	-
3	**Board of Supervisors**	33,031	6,869	31,956	547,477	527,147	11,502	340,837	49,807	375,286	131,536
4	**Controller**	98,283	23,399	106,236	1,870,617	1,230,675	42,347	932,419	168,570	415,201	477,171
5	**Health Service System**	(29,707)	88,109	531,482	8,702,753	896,264	69,095	377,556	223,587	2,292,023	758,690
6	**Administrative Services**	10,673	18,041	10,526	213,946	262,625	3,509	108,464	15,800	164,675	47,360
7	**Civil Service Commission**	2,790	583	3,855	58,029	19,044	1,482	8,054	4,770	44,264	16,153
8	**Human Resources**	(102,701)	(78,146)	53,291	890,358	392,491	30,903	167,998	99,483	870,180	336,913
9	**Mayor's Office**	22,792	4,740	22,051	377,779	363,751	7,937	235,190	34,369	258,961	90,765
10	**Law Library**	-	-	-	-	-	-	-	-	-	-
	TOTAL ALLOCATION OF FY 2017-18 COSTS	35,161	72,746	797,331	15,291,594	3,691,997	166,775	2,170,519	596,386	4,420,591	1,858,588
	Interest factor through August 2018 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Subtotal before roll-foward	35,688	73,837	809,291	15,520,968	3,747,377	169,276	2,203,077	605,332	4,486,899	1,886,467
	FY 2017-18 Full Cost Plan Estimates	(91,247)	100,181	684,162	13,225,109	5,802,889	323,903	0	1,015,307	8,838,873	3,877,311
	FY 2017-18 Roll-Forward (difference actual to estimate)	126,408	(27,435)	113,169	2,066,485	(2,110,892)	(157,128)	2,170,519	(418,920)	(4,418,283)	(2,018,723)
	TOTAL ALLOCATION IN FY 2019-20 Budget	**162,096**	**46,402**	**922,460**	**17,587,452**	**1,636,486**	**12,148**	**4,373,596**	**186,412**	**68,617**	**(132,256)**

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**	-	130,525	-	-	11,063	728,503	-	22,248	1,164,228	3,938
2	**Equipment Depreciation**	1,705,404	-	-	-	-	199,803	34,277	-	-	-
3	**Board of Supervisors**	284,416	141,700	1,284,572	359,264	6,169	1,289,492	59,810	-	1,352,004	301,949
4	**Controller**	(345,589)	463,134	930,884	900,320	20,621	886,591	215,658	-	431,086	946,286
5	**Health Service System**	686,532	549,325	5,300,975	594,736	93,616	(571,502)	1,161,939	-	(2,473,445)	(303,661)
6	**Administrative Services**	315,527	46,089	321,375	143,611	2,032	466,740	53,081	750,488	1,153,413	403,500
7	**Civil Service Commission**	14,630	11,741	99,574	3,246	429	76,293	7,006	-	(6,835)	20,505
8	**Human Resources**	305,155	100,610	1,953,943	(25,882)	(26,055)	1,107,324	140,479	-	1,724,212	427,685
9	**Mayor's Office**	196,258	(353,692)	886,401	247,905	4,257	682,686	41,271	-	680,104	208,356
10	**Law Library**	-	-	-	-	-	-	-	-	-	-
	TOTAL ALLOCATION OF FY 2017-18 COSTS	3,162,333	1,089,432	10,777,723	2,223,200	112,132	4,865,931	1,713,521	772,736	4,024,769	2,008,558
	Interest factor through August 2018 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Subtotal before roll-foward	3,209,768	1,105,774	10,939,389	2,256,548	113,814	4,938,920	1,739,224	784,327	4,085,140	2,038,687
	FY 2017-18 Full Cost Plan Estimates	0	5,481,592	(1,503,055)	0	62,121	6,199,387	1,596,504	694,821	133,435	5,743,251
	FY 2017-18 Roll-Forward (difference actual to estimate)	3,162,333	(4,392,160)	12,280,778	2,223,200	50,012	(1,333,456)	117,016	77,915	3,891,334	(3,734,693)
	TOTAL ALLOCATION IN FY 2019-20 Budget	**6,372,102**	**(3,286,386)**	**23,220,167**	**4,479,748**	**163,826**	**3,605,463**	**1,856,240**	**862,242**	**7,976,474**	**(1,696,006)**

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	28,039	679,360	-	174,000	-	131,229	-	-
2	**Equipment Depreciation**	-	-	-	2,643,076	-	26,193	36,493	2,219,544	-	-
3	**Board of Supervisors**	8,330	1,490	10,331	844,087	162,706	52,578	197,795	1,195	1,853	34,559
4	**Controller**	26,540	5,085	33,257	3,000,010	241,478	186,861	364,773	(1,309,348)	62,521	122,673
5	**Health Service System**	105,926	(7,619)	176,218	13,322,236	(98,243)	1,029,775	10,015	(6,255,275)	1,063,918	652,509
6	**Administrative Services**	11,660	1,581	5,464	418,063	132	28,952	142,881	(311,127)	13,942	14,548
7	**Civil Service Commission**	614	159	1,045	94,001	7,788	5,940	23,206	6,728	6,431	3,944
8	**Human Resources**	12,803	3,318	(61,319)	1,802,592	(53,353)	121,706	95,519	(14,594)	134,138	82,268
9	**Mayor's Office**	5,748	1,028	7,129	582,451	98,750	9,364	136,486	825	1,279	23,847
10	**Law Library**	-	-	-	-	-	-	-	-	-	-
	TOTAL ALLOCATION OF FY 2017-18 COSTS	171,620	14,771	200,164	23,385,875	359,259	1,635,368	1,007,167	(5,530,822)	1,284,082	934,349
	Interest factor through August 2018 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Subtotal before roll-foward	174,194	14,992	203,167	23,736,663	364,648	1,659,899	1,022,274	(5,613,784)	1,303,344	948,364
	FY 2017-18 Full Cost Plan Estimates	142,289	35,223	0	22,045,943	313,104	1,447,075	912,381	(6,777,115)	1,514,423	801,058
	FY 2017-18 Roll-Forward (difference actual to estimate)	29,331	(20,453)	200,164	1,339,933	46,155	188,294	94,786	1,246,293	(230,341)	133,291
	TOTAL ALLOCATION IN FY 2019-20 Budget	**203,525**	**(5,460)**	**403,331**	**25,076,596**	**410,803**	**1,848,193**	**1,117,060**	**(4,367,491)**	**1,073,003**	**1,081,655**

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**	-	240,613	94,674	33,571	35,699	63,409	(114,553)	49,790	243,887	352,020
4	**Controller**	-	681,399	333,338	100,738	117,420	188,918	(3,370,894)	125,991	553,919	800,369
5	**Health Service System**	-	1,366,651	1,737,417	294,907	502,968	532,101	(577,386)	-	(227,023)	(456,879)
6	**Administrative Services**	-	108,709	33,053	11,051	25,571	20,837	(664,386)	16,401	64,381	117,355
7	**Civil Service Commission**	-	8,261	10,502	1,783	3,040	3,216	(178,909)	271	9,602	14,018
8	**Human Resources**	-	172,306	219,052	37,182	63,414	67,087	(253,074)	5,651	180,640	256,646
9	**Mayor's Office**	-	166,031	65,329	23,165	24,634	43,754	(458,551)	34,357	168,291	242,907
10	**Law Library**	-	-	-	-	-	-	-	-	-	-
	TOTAL ALLOCATION OF FY 2017-18 COSTS	0	2,743,970	2,493,365	502,397	772,747	919,323	(5,616,590)	232,461	993,695	1,326,436
	Interest factor through August 2018 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Subtotal before roll-foward	0	2,785,130	2,530,766	509,933	784,338	933,112	(5,700,839)	235,948	1,008,601	1,346,333
	FY 2017-18 Full Cost Plan Estimates	0	2,530,627	2,018,727	653,294	872,369	883,774	(5,261,368)	0	1,608,010	1,595,499
	FY 2017-18 Roll-Forward (difference actual to estimate)	0	213,343	474,639	(150,898)	(99,622)	35,549	(355,222)	232,461	(614,314)	(269,063)
	TOTAL ALLOCATION IN FY 2019-20 Budget	**0**	**2,998,473**	**3,005,404**	**359,035**	**684,717**	**968,661**	**(6,056,061)**	**468,409**	**394,287**	**1,077,270**

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**	-	-	18,185	-	-	87,763	-	747,049	5,914	161,474
2	**Equipment Depreciation**	-	738,287	-	-	-	-	-	233,773	-	33,558
3	**Board of Supervisors**	671,514	316,768	11,586	44,369	-	-	166	332,648	11,549	167,448
4	**Controller**	1,487,405	444,305	34,631	(50,309)	-	1,060,095	420	1,156,023	37,567	534,660
5	**Health Service System**	(423,635)	2,896,701	11,151	(59,983)	(515,478)	-	6,961,325	5,627,969	49,561	(93,276)
6	**Administrative Services**	268,520	232,785	12,316	35,617	-	(60)	1,169	182,561	4,790	(134,254)
7	**Civil Service Commission**	21,809	34,138	1,090	3,150	19,566	-	123,978	32,822	222	8,295
8	**Human Resources**	406,475	425,494	(39,373)	41,796	408,111	-	2,585,937	425,240	(1,281)	(16,250)
9	**Mayor's Office**	467,525	198,430	7,995	30,616	-	-	115	229,539	7,969	(220,332)
10	**Law Library**	-	-	-	-	-	-	-	-	-	-
	TOTAL ALLOCATION OF FY 2017-18 COSTS	2,899,613	5,286,909	57,581	45,256	(87,801)	1,147,798	9,673,111	8,967,624	116,291	441,323
	Interest factor through August 2018 expected charge	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Subtotal before roll-foward	2,943,107	5,366,213	58,445	45,935	(89,118)	1,165,015	9,818,208	9,102,138	118,036	447,943
	FY 2017-18 Full Cost Plan Estimates	3,346,967	4,260,883	(3,774)	139,633	7,812,322	79,820	8,317,894	8,500,577	61,138	226,559
	FY 2017-18 Roll-Forward (difference actual to estimate)	(447,354)	1,026,026	61,355	(94,377)	(7,900,123)	1,067,978	1,355,217	467,047	55,153	214,764
	TOTAL ALLOCATION IN FY 2019-20 Budget	**2,495,753**	**6,392,239**	**119,800**	**(48,443)**	**(7,989,242)**	**2,232,993**	**11,173,424**	**9,569,185**	**173,189**	**662,707**

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**	832,831	539,500	-	-	8,373,439	4,240,409	12,613,848	12,613,848	$0
2	**Equipment Depreciation**	-	-	15,505	-	11,242,524	906,294	12,148,818	12,148,818	$0
3	**Board of Supervisors**	58,975	181,633	38,039	-	13,797,055	1,002,964	14,800,019	14,800,019	$0
4	**Controller**	203,000	261,148	107,938	-	19,992,550	2,332,091	22,324,641	22,324,641	$0
5	**Health Service System**	985,721	2,362,425	(13,805)	-	54,802,380	4,992,089	59,794,468	59,794,468	$0
6	**Administrative Services**	25,869	59,829	13,594	-	13,407,822	308,847	13,716,669	13,716,669	$0
7	**Civil Service Commission**	5,962	15,181	2,282	-	796,583	51,465	848,047	848,047	$0
8	**Human Resources**	102,965	316,640	47,353	-	16,488,664	(75,516)	16,413,149	16,413,149	$0
9	**Mayor's Office**	40,695	125,333	26,248	-	7,331,190	447,800	7,778,990	7,778,990	$0
10	**Law Library**	-	-	-	-	1,506,901	-	1,506,901	1,506,901	$0
	TOTAL ALLOCATION OF FY 2017-18 COSTS	2,256,019	3,861,687	237,154	0	147,739,109	14,206,442	161,945,550	161,945,550	
	Interest factor through August 2018 expected charge	1.015	1.015	1.015	1.015	1.015				
	Subtotal before roll-foward	2,289,859	3,919,613	240,711	0	149,955,195				
	FY 2017-18 Full Cost Plan Estimates	2,073,565	4,039,840	202,560	0	138,177,730				
	FY 2017-18 Roll-Forward (difference actual to estimate)	182,454	(178,153)	34,594	0	9,561,379				
	TOTAL ALLOCATION IN FY 2019-20 Budget	**2,472,313**	**3,741,460**	**275,305**	**0**	**159,516,574**				

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
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FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2018
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2020

SCHEDULE 1 - BUILDING DEPRECIATION

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes, including buildings. The A-87 Cost Plan allocates building depreciation based on the cost of construction and subsequent improvements or renovation of buildings and excludes any buildings where departments pay rent to the City and County of San Francisco's Real Estate Division. Depreciation expenses for City Hall and the Hall of Justice have been included in this schedule and have been allocated based upon square footage of occupied space. Building depreciation was obtained from the City's fixed asset and financial reporting documents for June 30, 2018.

Central Service Building	Depreciation Amount
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	53,320	19.05%	1,320,053
Assessor-Recorder	30,101	10.75%	745,216
Board of Supervisors	32,893	11.75%	814,338
City Attorney	33,123	11.83%	820,032
Controller	31,102	11.11%	769,998
Elections	14,878	5.32%	368,337
Mayor	28,744	10.27%	711,620
Mayor's Budget Office	1,887	0.67%	46,717
Public Works - Admin	5,195	1.86%	128,614
Sheriff	15,037	5.37%	372,274
Technology	0	0.00%	0
Treasurer/Tax Collector	33,640	12.02%	832,831
Subtotal	**279,920**	**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	5.42%	108,245
District Attorney	66,692	14.00%	279,602
Medical Examiner	5,307	1.11%	22,248
Police Department	162,044	34.01%	679,360
Sheriff	87,901	18.45%	368,520
Trial Courts	128,684	27.01%	539,500
Subtotal	**476,447**	**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**

25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	3,576	3.02%	7,903
ADM-Real Estate	9,840	8.32%	21,745
ADM-Risk Management	1,734	1.47%	3,832
Arts Commission	0	0.00%	0
Civil Service Commission	2,410	2.04%	5,326
Ethics	4,141	3.50%	9,151
Public Health - Public Health Division	59,064	49.93%	130,525
Human Services	3,781	3.20%	8,356
Human Rights Commission	5,006	4.23%	11,063
MTA - Parking & Traffic	1,782	1.51%	3,938
Police Accountability	12,688	10.73%	28,039
Public Works - Admin	537	0.45%	1,187
Rent Arbitration Board	8,229	6.96%	18,185
Sheriff	2,831	2.39%	6,256
Status of Women	2,676	2.26%	5,914
Subtotal	**118,295**	**100.00%**	**261,419**

30 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Economic & Workforce Development	0	0.00%	0
Emergency Communications	11,946	7.04%	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**

Dept:1 BUILDING DEPRECIATION

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**

Dept:1 BUILDING DEPRECIATION

ALLOCATION SUMMARY

Department	City Hall	Hall of Justice	1 South Van Ness	25 Van Ness	30 Van Ness	555 7th St	1650 Mission St	1660 Mission St	Total Depreciation
Administrative Services	1,320,053	0	87,613	7,903	0	0	0	0	1,415,568
ADM-Real Estate	0	0	0	21,745	0	0	0	0	21,745
ADM-Risk Management	0	0	0	3,832	0	0	0	0	3,832
Adult Probation	0	108,245	0	0	0	0	0	0	108,245
Arts Commission	0	0	0	0	0	0	0	0	0
Assessor-Recorder	745,216	0	0	0	0	0	0	0	745,216
Board of Supervisors	814,338	0	0	0	0	0	0	0	814,338
Building Inspection	0	0	0	0	0	0	25,956	131,230	157,187
City Attorney	820,032	0	0	0	0	0	0	0	820,032
City Planning	0	0	0	0	0	0	295,368	1,096	296,464
Civil Service Commission	0	0	0	5,326	0	0	0	0	5,326
Controller	769,998	0	82,415	0	0	0	0	0	852,413
District Attorney	0	279,602	0	0	0	0	0	0	279,602
Economic & Workforce Development	0	0	74,245	0	0	0	7,672	0	81,916
Elections	368,337	0	0	0	0	0	0	0	368,337
Emergency Communications	0	0	0	0	0	0	0	0	0
Ethics	0	0	0	9,151	0	0	0	0	9,151
Fire Department	0	0	0	0	0	0	0	8,803	8,803
Public Health - Public Health Division	0	0	0	130,525	0	0	0	0	130,525
Human Resources	0	0	275,194	0	0	0	0	0	275,194
Human Rights Commission	0	0	0	11,063	0	0	0	0	11,063
Human Services	0	0	0	8,356	0	0	720,148	0	728,503
Mayor	711,620	0	115,402	0	0	0	0	0	827,022
Mayor's Budget Office	46,717	0	0	0	0	0	0	0	46,717
Medical Examiner	0	22,248	0	0	0	0	0	0	22,248
MTA - MUNI	0	0	1,164,228	0	0	0	0	0	1,164,228
MTA - Parking & Traffic	0	0	0	3,938	0	0	0	0	3,938
Police Accountability	0	0	0	28,039	0	0	0	0	28,039
Permit Appeals	0	0	0	0	0	0	9,728	0	9,728
Police Department	0	679,360	0	0	0	0	0	0	679,360
Public Defender	0	0	0	0	0	174,000	0	0	174,000
Public Works - Admin	128,614	0	0	1,187	0	0	0	1,429	131,229
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	18,185	0	0	0	0	18,185
Retirement Commission	0	0	0	0	0	0	0	0	0
SF Redevelopment Agency	0	0	87,763	0	0	0	0	0	87,763
Sheriff	372,274	368,520	0	6,256	0	0	0	0	747,049
Status of Women	0	0	0	5,914	0	0	0	0	5,914
Technology	0	0	161,474	0	0	0	0	0	161,474
Treasurer/Tax Collector	832,831	0	0	0	0	0	0	0	832,831
Trial Courts	0	539,500	0	0	0	0	0	0	539,500
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**

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2018
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2020

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, 2018. 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	741,574
Adult Probation	ADP Total	5,783
Asian Art Museum	AAM Total	104,068
Arts Commission	ART Total	427
Assessor-Recorder	ASR Total	29,656
Board of Supervisors	BOS Total	7,366
City Attorney	CAT Total	31,616
City Planning	CPC Total	121,601
Controller	CON Total	142,224
District Attorney	DAT Total	85,592
Economic & Workforce Development	ECN Total	8,854
Elections	REG Total	69,192
Emergency Communications	ECD Total	105,696
Fine Arts Museums	FAM Total	37,933
Fire Department	FIR Total	2,621,832
Health Service System	HSS Total	6,972
Public Health - Public Health Admin	DPH Total	1,705,404
Human Resources	HRD Total	8,158
Human Services	DSS Total	199,803
Juvenile Probation	JUV Total	34,277
Municipal Transportation Agency	MTA Total	0
Police Department	POL Total	2,643,076
Public Defender	PDR Total	26,193
Public Library	LIB Total	36,493
Public Works - Admin	DPW Total	2,219,544
Recreation & Park	REC Total	738,287
ADM-Real Estate	RES Total	104,322
Sheriff	SHF Total	233,773
Technology	TIS Total	33,558
Treasurer/Tax Collector	TTX Total	0
War Memorial	WAR Total	15,505
Total allocated to Departments		**12,148,818**

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2018
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SCHEDULE 3 - BOARD OF SUPERVISORS

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

A. DEPARTMENT COSTS

	Total Costs
Salaries & Fringe %	0.0%
Salary and Fringe Costs	10,869,794
Contractual Services - Budget Analyst	2,222,060
Other Department Costs, net of Character 086 expenditure reco	1,232,372
Total Expenditures	**14,324,225**
Adjustments	
Revenues	(184,631)
Work Order Recoveries	-
Subtotal Adjustments	**(184,631)**
Net Expenditures	**14,139,595**
Expenditure %	

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

	Department	Incoming Total
1	Building Depreciation	814,338
2	Equipment Depreciation	7,366
4	Controller	80,488
5	Health Service System	435,039
6	Administrative Services	50,518
7	Civil Service Commission	2,321
8	Human Resources	47,087
9	Mayor	15,572
Total Incoming		**1,452,728**
Total Allocated Costs		**15,592,323**

Combined Board of Supervisors Allocations **Dept:3 BOARD OF SUPERVISORS**

	FY 2017-18 Department Budget	FY 2017-18 Budget %	Initial Allocation	Direct Billed	Total BOS Allocation	Note
Academy of Sciences	6,468,078	0.06%	9,281	0	9,281	
Administrative Services	398,580,753	3.67%	571,903	0	571,903	
Adult Probation	35,174,674	0.32%	50,470	0	50,470	
Airport	942,126,414	8.67%	1,351,808	0	1,351,808	
Arts Commission	17,975,575	0.17%	25,792	0	25,792	
Asian Art Museum	10,962,397	0.10%	15,729	0	15,729	
Assessor-Recorder	39,418,301	0.36%	56,559	0	56,559	
Board of Supervisors	15,727,807	0.14%	22,567	0	22,567	Not allocated out
Building Inspection	76,533,699	0.70%	109,814	0	109,814	
Child Support Services	13,662,238	0.13%	19,603	0	19,603	
Children & Families Commission	31,830,264	0.29%	45,672	0	45,672	
Children, Youth & Families	212,853,729	1.96%	305,413	0	305,413	
City Attorney	82,355,387	0.76%	118,167	0	118,167	
City Planning	54,501,361	0.50%	78,201	0	78,201	
Civil Service Commission	1,250,582	0.01%	1,794	0	1,794	
Controller	67,284,287	0.62%	96,543	0	96,543	
District Attorney	62,861,009	0.58%	90,196	0	90,196	
Economic & Workforce Development	62,331,959	0.57%	89,437	0	89,437	
Elections	14,847,232	0.14%	21,304	0	21,304	
Emergency Communications	87,850,081	0.81%	126,051	0	126,051	
Environment	23,020,337	0.21%	33,031	0	33,031	
Ethics	4,787,508	0.04%	6,869	0	6,869	
Fine Arts Museums	22,271,624	0.20%	31,956	0	31,956	
Fire Department	381,557,710	3.51%	547,477	0	547,477	
General City Responsibility	426,238,969	3.92%	611,588	0	611,588	Not allocated out
Health Service System	11,444,255	0.11%	16,421	0	16,421	
Public Health - Behavioral Health	367,389,006	3.38%	527,147	0	527,147	
Public Health - Health at Home	8,015,975	0.07%	11,502	0	11,502	
Public Health - Health Network	237,542,493	2.19%	340,837	0	340,837	
Public Health - Jail Health	34,712,599	0.32%	49,807	0	49,807	
Public Health - Laguna Honda Hospital	261,551,398	2.41%	375,286	0	375,286	
Public Health - Primary Care	91,672,674	0.84%	131,536	0	131,536	
Public Health - Public Health Admin	198,220,457	1.82%	284,416	0	284,416	
Public Health - Public Health Division	98,755,924	0.91%	141,700	0	141,700	
Public Health - SF General Hospital	895,266,975	8.24%	1,284,572	0	1,284,572	
Homelessness and Supportive Housing	250,384,474	2.30%	359,264	0	359,264	
Human Resources	93,296,222	0.86%	133,866	0	133,866	
Human Rights Commission	4,299,600	0.04%	6,169	0	6,169	
Human Services	898,696,188	8.27%	1,289,492	0	1,289,492	
Juvenile Probation	41,683,918	0.38%	59,810	0	59,810	
Law Library	1,855,758	0.02%	2,663	0	2,663	
Mayor	125,291,880	1.15%	179,775	0	179,775	
MTA - MUNI	966,877,572	8.90%	1,387,322	(35,318)	1,352,004	
MTA - Parking & Traffic	210,439,610	1.94%	301,949	0	301,949	
MTA - Taxicab Commission	5,805,761	0.05%	8,330	0	8,330	
Permit Appeals	1,038,570	0.01%	1,490	0	1,490	
Police Accountability	7,200,138	0.07%	10,331	0	10,331	
Police Department	588,276,484	5.41%	844,087	0	844,087	
Port Commission	115,911,133	1.07%	166,315	(3,609)	162,706	
Public Defender	36,643,469	0.34%	52,578	0	52,578	
Public Library	137,850,825	1.27%	197,795	0	197,795	
Public Works - Admin	832,886	0.01%	1,195	0	1,195	
Public Works - Architecture	1,291,578	0.01%	1,853	0	1,853	
Public Works - Building Repair	24,085,482	0.22%	34,559	0	34,559	
Public Works - Construction	0	0.00%	0	0	0	
Public Works - Engineering	167,692,084	1.54%	240,613	0	240,613	
Public Works - Street Environment	65,982,106	0.61%	94,674	0	94,674	
Public Works - Street Sewer	23,397,028	0.22%	33,571	0	33,571	
Public Works - Street Use & Map	24,880,334	0.23%	35,699	0	35,699	
Public Works - Urban Forest	44,191,986	0.41%	63,409	0	63,409	
PUC-Clean Power SF	34,700,713	0.32%	49,790	0	49,790	
PUC-Hetch Hetchy	169,973,981	1.56%	243,887	0	243,887	
PUC-Public Utilities Bureaus	(943,821)	-0.01%	(1,354)	(113,198)	(114,553)	
PUC-Wastewater	245,336,127	2.26%	352,020	0	352,020	
PUC-Water	472,201,307	4.35%	677,537	(6,023)	671,514	
Recreation & Park	220,767,628	2.03%	316,768	0	316,768	
Rent Arbitration Board	8,074,900	0.07%	11,586	0	11,586	
Retirement Commission	30,922,269	0.28%	44,369	0	44,369	
SF Unified School District	116,000	0.00%	166	0	166	
Sheriff	231,834,969	2.13%	332,648	0	332,648	
Status of Women	8,048,712	0.07%	11,549	0	11,549	
Technology	116,701,078	1.07%	167,448	0	167,448	
Treasurer/Tax Collector	41,102,255	0.38%	58,975	0	58,975	
Trial Courts	126,586,653	1.16%	181,633	0	181,633	
War Memorial	26,510,642	0.24%	38,039	0	38,039	
Subtotal	**10,866,882,230**	**100.00%**	**15,592,323**	**(158,148)**	**15,434,174**	
Net out amounts allocated to Board of Supervisors and General City not charged to Departments					(634,155)	
Total allocated to Departments					**14,800,019**	

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SCHEDULE 4 – CONTROLLER

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

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

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

Budget and Accounting Operations includes support of the City's budget and financial management systems and support to Departments in the review and approval of budget and accounting entries, and support for the annual Comprehensive Annual Financial Report (CAFR), single audit of federal expenditures, and other financial audits. Departments are direct charged for special accounting services. For purposes of this cost allocation, remaining costs after direct charges are allocated to Departments based on Department size, based on FY 2017-18 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 Personnnel support process charged to the Controller's General City index codes for unemployment management, fingerprinting, and certain union benefits. The division does not provide services to the San Francisco Unified School District and City College of San Francisco. Costs are allocated based on the number of employees by department excluding certificated.

The Audits Division provides independent performance, financial and concession audits and reviews of City operations as a service to the City's boards, committees, commissions and departments. The division evaluates systems of internal controls and City finances and operations to assure assets are protected and managed in accordance with requirements stipulated in the Charter, Administrative Code, ordinances, policy statements and accepted business practices. Audit costs are direct-charged to Departments. Costs of the Division net of direct charges are not allocated to Departments from FY17-18 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 apprvoed by awarding agency as a direct cost to an award" due to it vilates the Single Audit Act.

System Procurement manages the purchasing software module within PeopleSoft Financials and Supply Chain Management (FSCM) system. Costs of System Procurement are allocated to departments based on number of purchase orders processed in PeopleSoft FSCM.

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

A. DEPARTMENT COSTS

	Amount	General Admin	Budget and Accounting Operations	Payroll & Personnel Services	General Govt/ Nonallocable/ Audits	System Procurement
Salaries and Benefits %	*100.00%*	*9.53%*	*51.12%*	*11.60%*	*23.86%*	*3.89%*
Salaries and Benefits	46,008,486	4,385,536	23,519,787	5,338,005	10,976,063	1,789,095
Controller Other Departmental Expenditures	23,688,432	2,257,985	12,109,655	2,748,384	5,651,256	921,153
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	407,673	0	0	407,673	0	0
MEA Flexible Benefits Administration	0	0	0	0	0	0
Subtotal General City Employee Support:	**456,423**	**0**	**0**	**456,423**	**0**	**0**
Total Controller/General City Expenditures	**70,153,341**	**6,643,521**	**35,629,442**	**8,542,811**	**16,627,319**	**2,710,248**
Adjustments						
Membership Fees	(7,525)	(7,525)	0	0	0	0
Revenues	(545,781)	0	(481,607)	(64,174)	0	0
Subtotal Adjustments	**(553,306)**	**(7,525)**	**(481,607)**	**(64,174)**	**0**	**0**
Net Costs	**69,600,035**	**6,635,996**	**35,147,835**	**8,478,637**	**16,627,319**	**2,710,248**
General Admin Distribution by salary %	0	(6,635,996)	3,749,787	851,044	1,749,927	285,238
Adjusted Costs	**69,600,035**	**0**	**38,897,622**	**9,329,682**	**18,377,246**	**2,995,485**

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll & Personnel Services	General Govt/ Nonallocable/ Audits	System Procurement
1 Building Depreciation	852,413	481,671	109,319	224,783	36,640
2 Equipment Depreciation	142,224	80,366	18,240	37,505	6,113
3 Board of Supervisors	96,543	54,553	12,381	25,459	4,150
5 Health Service System	716,497	404,870	91,888	188,942	30,797
6 Administrative Services	134,728	76,130	17,278	35,528	5,791
7 Civil Service Commission	9,165	5,179	1,175	2,417	394
8 Human Resources	(33,392)	(18,869)	(4,282)	(8,805)	(1,435)
9 Mayor's Office	66,618	37,644	8,544	17,567	2,863
Total Incoming	**1,984,797**	**1,121,545**	**254,544**	**523,395**	**85,313**
C. TOTAL ALLOCATED	**71,584,832**	**40,019,166**	**9,584,225**	**18,900,641**	**3,080,799**

D. DEPARTMENTAL ALLOCATIONS

	FY 2017-18 Department Budget	FY 2017-18 Budget %	Admin & Accting Allocation	Direct Billed	FY 2017-18 FTE	FTE %	Payroll Allocation	System Procurement - PO Weighted Ave %	System Procurement	Direct Billed	Total Dept Allocation	
Academy of Sciences	6,468,078	0.06%	23,416	0	11	0.03%	3,335	0%	0	0	26,752	
Administrative Services	398,580,753	3.61%	1,442,977	(447,799)	864	2.62%	251,336	3%	78,262	0	1,324,777	
Adult Probation	35,174,674	0.32%	127,342	0	147	0.45%	42,740	0%	5,337	0	175,419	
Airport	942,126,414	8.52%	3,410,770	(4,304,805)	1,675	5.08%	487,286	6%	174,648	(130,000)	(362,101)	
Arts Commission	17,975,575	0.16%	65,077	(7,977)	36	0.11%	10,437	0%	14,824	0	82,361	
Asian Art Museum	10,962,397	0.10%	39,687	(4,930)	59	0.18%	17,032	0%	1,810	0	53,599	
Assessor-Recorder	39,418,301	0.36%	142,706	(52,105)	166	0.50%	48,309	0%	1,826	0	140,735	
Board of Supervisors	15,727,807	0.14%	56,939	0	72	0.22%	20,875	0%	2,674	0	80,488	
Building Inspection	76,533,699	0.69%	277,074	(262,856)	267	0.81%	77,681	0%	5,791	0	97,690	
Child Support Services	13,662,238	0.12%	49,461	(169,271)	71	0.22%	20,662	0%	2,578	0	(96,570)	
Children & Families Commission	31,830,264	0.29%	115,235	(39,816)	14	0.04%	4,013	0%	9,461	0	88,893	
Children, Youth & Families	212,853,729	1.93%	770,592	(76,541)	48	0.15%	14,018	1%	27,546	0	735,616	
City Attorney	82,355,387	0.75%	298,150	(11,659)	294	0.89%	85,419	0%	314	0	372,224	
City Planning	54,501,361	0.49%	197,311	(14,432)	218	0.66%	63,321	0%	6,550	0	252,750	
Civil Service Commission	1,250,582	0.01%	4,527	0	6	0.02%	1,747	0%	133	0	6,408	
Controller	67,284,287	0.61%	243,589	0	283	0.86%	82,437	0%	14,136	0	340,161	Not allocated out
Police Accountability	7,200,138	0.07%	26,067	(2,940)	32	0.10%	9,399	0%	731	0	33,257	
District Attorney	62,861,009	0.57%	227,575	0	292	0.89%	85,060	0%	1,336	0	313,972	
Economic & Workforce Development	62,331,959	0.56%	225,660	0	106	0.32%	30,862	1%	17,243	0	273,765	
Elections	14,847,232	0.13%	53,751	0	64	0.19%	18,573	0%	3,143	0	75,467	
Emergency Communications	87,850,081	0.79%	318,043	0	269	0.82%	78,125	0%	9,974	0	406,142	
Environment	23,020,337	0.21%	83,340	(16,101)	86	0.26%	25,098	0%	5,946	0	98,283	
Ethics	4,787,508	0.04%	17,332	0	18	0.05%	5,243	0%	823	0	23,399	
Fine Arts Museums	22,271,624	0.20%	80,630	(9,644)	119	0.36%	34,672	0%	578	0	106,236	
Fire Department	381,557,710	3.45%	1,381,349	(53,153)	1,794	5.45%	521,958	1%	20,462	0	1,870,617	
General City Responsibility	426,238,969	3.86%	1,543,108	(9,250,294)	0	0.00%	0	0%	1,095	0	(7,706,091)	Not allocated out
Health Service System	11,444,255	0.10%	41,432	(89,427)	50	0.15%	14,544	0%	2,177	0	(31,275)	
Homelessness and Supportive Housing	250,384,474	2.27%	906,464	(72,131)	100	0.30%	29,199	1%	36,788	0	900,320	
Human Resources	93,296,222	0.84%	337,759	(41,098)	190	0.58%	55,305	0%	7,376	0	359,343	
Human Rights Commission	4,299,600	0.04%	15,566	0	13	0.04%	3,858	0%	1,197	0	20,621	
Human Services	898,696,188	8.13%	3,253,540	(3,141,410)	2,359	7.16%	686,240	3%	88,221	0	886,591	
Juvenile Probation	41,683,918	0.38%	150,908	0	217	0.66%	63,016	0%	1,733	0	215,658	
Law Library	1,855,758	0.02%	6,718	0	2	0.01%	578	0%	68	0	7,365	
Mayor	125,291,880	1.13%	453,593	(17,745)	130	0.39%	37,835	4%	111,303	0	584,985	
MTA - MUNI	966,877,572	8.75%	3,500,376	(4,802,426)	4,762	14.45%	1,385,228	11%	347,909	0	431,086	
MTA - Parking & Traffic	210,439,610	1.90%	761,852	0	634	1.92%	184,434	0%	0	0	946,286	
MTA - Taxicab Commission	5,805,761	0.05%	21,019	0	19	0.06%	5,521	0%	0	0	26,540	
Permit Appeals	1,038,570	0.01%	3,760	(531)	5	0.01%	1,431	0%	425	0	5,085	
Police Department	588,276,484	5.32%	2,129,731	0	2,907	8.82%	845,515	1%	24,764	0	3,000,010	
Port Commission	115,911,133	1.05%	419,632	(275,940)	241	0.73%	70,055	1%	27,731	0	241,478	
Public Defender	36,643,469	0.33%	132,660	0	184	0.56%	53,433	0%	768	0	186,861	
Public Health - Public Health Admin	198,220,457	1.79%	717,615	(2,461,520)	452	1.37%	131,595	41%	1,266,721	0	(345,589)	
Public Health - Behavioral Health	367,389,006	3.32%	1,330,054	(270,674)	589	1.79%	171,295	0%	0	0	1,230,675	
Public Health - Health at Home	8,015,975	0.07%	29,020	0	46	0.14%	13,327	0%	0	0	42,347	
Public Health - Health Network	237,542,493	2.15%	859,972	0	249	0.76%	72,447	0%	0	0	932,419	
Public Health - Jail Health	34,712,599	0.31%	125,670	0	147	0.45%	42,901	0%	0	0	168,570	
Public Health - Laguna Honda Hospital	261,551,398	2.37%	946,892	(929,833)	1,369	4.15%	398,142	0%	0	0	415,201	
Public Health - Primary Care	91,672,674	0.83%	331,882	0	499	1.52%	145,290	0%	0	0	477,171	

Public Health - Public Health Division	98,755,924	0.89%	357,525	0	363	1.10%	105,609	0%	0	0	463,134
Public Health - SF General Hospital	895,266,975	8.10%	3,241,125	(3,205,881)	3,079	9.34%	895,640	0%	0	0	930,884
Public Library	137,850,825	1.25%	499,060	(362,459)	718	2.18%	208,731	1%	19,441	0	364,773
Public Works - Admin	832,886	0.01%	3,015	(1,528,807)	208	0.63%	60,515	5%	155,929	0	(1,309,348)
Public Works - Architecture	1,291,578	0.01%	4,676	0	199	0.60%	57,845	0%	0	0	62,521
Public Works - Building Repair	24,085,482	0.22%	87,196	0	122	0.37%	35,477	0%	0	0	122,673
Public Works - Engineering	167,692,084	1.52%	607,094	0	255	0.78%	74,305	0%	0	0	681,399
Public Works - Street Environment	65,982,106	0.60%	238,874	0	325	0.99%	94,464	0%	0	0	333,338
Public Works - Street Sewer	23,397,028	0.21%	84,704	0	55	0.17%	16,034	0%	0	0	100,738
Public Works - Street Use & Map	24,880,334	0.23%	90,074	0	94	0.29%	27,346	0%	0	0	117,420
Public Works - Urban Forest	44,191,986	0.40%	159,988	0	99	0.30%	28,930	0%	0	0	188,918
PUC-Clean Power SF	34,700,713	0.31%	125,627	(2,073)	8	0.03%	2,437	0%	0	0	125,991
PUC-Hetch Hetchy	169,973,981	1.54%	615,355	(147,801)	297	0.90%	86,365	0%	0	0	553,919
PUC-Public Utilities Bureaus	(943,821)	-0.01%	(3,417)	(3,889,243)	652	1.98%	189,704	11%	332,062	0	(3,370,894)
PUC-Wastewater	245,336,127	2.22%	888,188	(213,911)	433	1.32%	126,092	0%	0	0	800,369
PUC-Water	472,201,307	4.27%	1,709,505	(418,265)	674	2.05%	196,165	0%	0	0	1,487,405
Recreation & Park	220,767,628	2.00%	799,243	(737,005)	1,056	3.20%	307,062	2%	75,006	0	444,305
Rent Arbitration Board	8,074,900	0.07%	29,233	(5,628)	34	0.10%	9,805	0%	1,220	0	34,631
Retirement Commission	30,922,269	0.28%	111,948	(225,592)	97	0.30%	28,334	1%	35,002	0	(50,309)
SF Redevelopment Agency	279,441,116	2.53%	1,011,658	0	0	0.00%	0	2%	48,438	0	1,060,095
SF Unified School District	116,000	0.00%	420	0	0	0.00%	0	0%	0	0	420
Sheriff	231,834,969	2.10%	839,310	0	1,015	3.08%	295,224	1%	21,490	0	1,156,023
Status of Women	8,048,712	0.07%	29,139	0	7	0.02%	2,000	0%	6,428	0	37,567
Technology	116,701,078	1.06%	422,492	(22,175)	256	0.78%	74,607	2%	59,736	0	534,660
Treasurer/Tax Collector	41,102,255	0.37%	148,802	0	184	0.56%	53,631	0%	566	0	203,000
Trial Courts	34,400,153	0.31%	124,538	0	469	1.42%	136,547	0%	62	0	261,148
War Memorial	26,510,642	0.24%	95,976	(9,585)	71	0.21%	20,528	0%	1,018	0	107,938
									0.00%		
Subtotal	**11,054,136,846**	**100.00%**	**40,019,166**	**(37,595,479)**	**32,947**	**100.00%**	**9,584,225**	**100.00%**	**3,080,799**	**(130,000)**	**14,958,712**
Net out amount not allocated out											7,365,929
Total allocated to Departments											**22,324,641**

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2018
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2020

SCHEDULE 5 - HEALTH SERVICE SYSTEM

The Health Services System Division (HSS) provides medical benefits for current and retired employees. HSS operates the City's health plan and contracts with health maintenance organizations for alternative programs. The costs that are being allocated in this schedule are the Health Service System Administrative and Retiree Costs for the Fiscal Year ending June 30, 2018. These costs have been allocated based on the number of active employees receiving benefits per department. Allocating costs are offset by any direct billed amount to those departments.

A. DEPARTMENT COSTS

Administrative Expenses	9,389,938
Retiree Health Premiums	217,133,981
Other Revenues	(456,530)
Department Cost Subtotal	**226,067,389**
Adjustments	
Membership Fees	0
Subtotal to be allocated before incoming costs	**226,067,389**

B. INCOMING COSTS - (Default Spread Expense%)

	Department	First Incoming
1	Building Depreciation	0
2	Equipment Depreciation	6,972
3	Board of Supervisors	16,421
4	Controller	(31,275)
6	Administrative Services	21,776
7	Civil Service Commission	1,617
8	Human Resources	(270,607)
9	Mayor	11,331
Total Incoming		**(243,766)**

C. TOTAL ALLOCATED **225,823,624**

D. DEPARTMENTAL ALLOCATIONS

	FY 2017-18 HSS Actives	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	10	0.02%	55,068	-	55,068	
ADM-Central Shops	-	0.00%	0	-	-	
Administrative Services	855	2.08%	4,708,330	(2,213,365)	2,494,965	
ADM-Procurement	-	0.00%	0	-	-	
ADM-Real Estate	-	0.00%	0	-	-	
ADM-Risk Management	-	0.00%	0	-	-	
Adult Probation	149	0.36%	820,516	-	820,516	
Airport	1,617	3.94%	8,904,526	(9,305,866)	(401,340)	
Animal Care	-	0.00%	0	-	-	
Arts Commission	43	0.10%	236,793	(23,184)	213,609	
Asian Art Museum	55	0.13%	302,875	(21,876)	280,999	
Assessor-Recorder	166	0.40%	914,132	(45,062)	869,070	
Board of Supervisors	79	0.19%	435,039	-	435,039	
Building Inspection	268	0.65%	1,475,827	(1,625,407)	(149,580)	
Child Support Services	69	0.17%	379,970	(699,902)	(319,931)	
Children & Families Commission	14	0.03%	77,095	(82,569)	(5,473)	
Children, Youth & Families	48	0.12%	264,327	(247,170)	17,158	
City Attorney	286	0.70%	1,574,950	(1,762,904)	(187,954)	
City Planning	212	0.52%	1,167,446	(1,255,159)	(87,714)	
Civil Service Commission	8	0.02%	44,055	-	44,055	
Clean Power SF	-	0.00%	0	-	-	
Controller	277	0.68%	1,525,389	(808,891)	716,497	
Convention Facilities	-	0.00%	0	-	-	
District Attorney	276	0.67%	1,519,882	-	1,519,882	
Police Accountability	32	0.08%	176,218	-	176,218	
Economic & Workforce Development	116	0.28%	638,791	-	638,791	
Elections	39	0.10%	214,766	-	214,766	
Emergency Communications	257	0.63%	1,415,252	-	1,415,252	
Environment	92	0.22%	506,627	(536,334)	(29,707)	
Ethics	16	0.04%	88,109	-	88,109	
Fine Arts Museums	111	0.27%	611,257	(79,775)	531,482	
Fire Department	1,732	4.22%	9,537,810	(835,057)	8,702,753	
Health Service System	48	0.12%	264,327	(300,193)	(35,866)	Not allocated out
Homelessness and Supportive Housing	108	0.26%	594,736	-	594,736	
Public Health - Health at Home	45	0.11%	250,066	(180,971)	69,095	
Public Health - Jail Health	146	0.36%	805,004	(581,417)	223,587	
Public Health - Laguna Honda Hospital	1,357	3.31%	7,470,867	(5,178,843)	2,292,023	
Public Health - Behavioral Health	584	1.42%	3,214,230	(2,317,965)	896,264	
Public Health - Primary Care	495	1.21%	2,726,265	(1,967,575)	758,690	
Public Health - Public Health Admin	448	1.09%	2,469,286	(1,782,754)	686,532	
Public Health - Public Health Division	360	0.88%	1,981,689	(1,432,364)	549,325	
Public Health - SF General Hospital	3,052	7.44%	16,806,093	(11,505,118)	5,300,975	
Public Health - Health Network	247	0.60%	1,359,419	(981,862)	377,556	
Human Resources	176	0.43%	969,200	(295,444)	673,756	

Human Rights Commission	17	0.04%	93,616	-	93,616
Human Services	2,276	5.55%	12,533,519	(13,105,022)	(571,502)
Juvenile Probation	211	0.51%	1,161,939	-	1,161,939
Law Library	2	0.00%	11,014	-	11,014
Mayor	112	0.27%	616,764	-	616,764
Medical Examiner	-	0.00%	0	-	-
MTA - MUNI	4,826	11.77%	26,576,947	(29,050,392)	(2,473,445)
MTA - Parking & Traffic	643	1.57%	3,538,549	(3,842,210)	(303,661)
MTA - Taxicab Commission	19	0.05%	105,926	-	105,926
Permit Appeals	8	0.02%	44,055	(51,673)	(7,619)
Police Department	2,784	6.79%	15,330,983	(2,008,748)	13,322,236
Port Commission	235	0.57%	1,294,102	(1,392,346)	(98,243)
Public Defender	187	0.46%	1,029,775	-	1,029,775
Public Library	875	2.13%	4,818,466	(4,808,452)	10,015
Public Works - Admin	202	0.49%	1,113,021	(7,368,296)	(6,255,275)
Public Works - Architecture	193	0.47%	1,063,918	-	1,063,918
Public Works - Building Repair	118	0.29%	652,509	-	652,509
Public Works - Construction	-	0.00%	0	-	-
Public Works - Engineering	248	0.61%	1,366,651	-	1,366,651
Public Works - Street Use & Map	91	0.22%	502,968	-	502,968
Public Works - Street Environment	316	0.77%	1,737,417	-	1,737,417
Public Works - Street Sewer	54	0.13%	294,907	-	294,907
Public Works - Urban Forest	97	0.24%	532,101	-	532,101
PUC-Public Utilities Bureaus	605	1.48%	3,331,625	(3,909,012)	(577,386)
PUC-Wastewater	423	1.03%	2,329,384	(2,786,263)	(456,879)
PUC-Hetch Hetchy	292	0.71%	1,607,991	(1,835,014)	(227,023)
PUC-Water	636	1.55%	3,502,337	(3,925,972)	(423,635)
Recreation & Park	830	2.02%	4,570,660	(1,673,959)	2,896,701
Rent Arbitration Board	40	0.10%	220,273	(209,121)	11,151
Retirement Commission	100	0.24%	550,682	(610,665)	(59,983)
SF Community College District	1,503	3.67%	8,276,749	(8,792,227)	(515,478)
SF Redevelopment Agency	-	0.00%	0	-	-
SF Unified School District	7,216	17.60%	39,737,204	(32,775,879)	6,961,325
Sheriff	1,022	2.49%	5,627,969	-	5,627,969
Status of Women	9	0.02%	49,561	-	49,561
Technology	249	0.61%	1,371,198	(1,464,474)	(93,276)
Treasurer/Tax Collector	179	0.44%	985,721	-	985,721
Trial Courts	429	1.05%	2,362,425	-	2,362,425
War Memorial	68	0.17%	374,464	(388,268)	(13,805)
Subtotal	**41,008**	**100.00%**	**225,823,624**	**(166,065,021)**	**59,758,603**
Net out amounts allocated to Health Service System, not allocated out					35,866
Total allocated to Departments					**59,794,468**

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2018
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2020

SCHEDULE 6 - ADMINISTRATIVE SERVICES

The Department of Administrative Services oversees the Departments of Animal Care & Control, Consumer Assurance, Convention Facilities, County Clerk, Elections, Grants for the Arts, Mayor's Office on Disability, Medical Examiner, and Treasure Island Development Authority. The Department also provides support services for City departments, including Central Shops fleet management, Real Estate Management, Risk Management, Purchasing, Capital Planning and Labor Standards Enforcement.

Of the Support Services functions, Central Shops fleet management, Real Estate management and Risk Management fully recover their costs through direct charges and do not have their costs allocated through this plan. The remaining support services functions of Purchasing and Labor Standards Enforcement have their costs only partially recovered through direct charges, and their remaining costs are allocated in this plan to Departments with allocation based on their relative budgets for Labor Standards Enforcement services, and number of purchase order process for each receiving department for Purchasing Services. The allocation is then netted out with any direct charges to those departments and the 1.9% service charge for the total purchase price of Commodities and Services purchased through the Technology Store (COIT 1.9% surcharge) per San Francisco Administration Code Charter 21, Section 21.8 (b).

The administrative costs of running the Department have been functionalized as follows:

Division Management is the cost of providing budgetary, personnel, and other services to the departments identified above. In this plan, the allocation basis is the actual division costs by department, net of grants costs by Grants for the Arts and professional services costs in the Convention Facilities budget.

General Government are costs that are non-allocable under OMB Circular A-87, including City and County dues to the Association of Bay Area Governments, and capital expenditures.

DIVISION MANAGEMENT Allocations

A. DEPARTMENT COSTS

	Amount
Salary % Split	
Salaries + Benefits	14,011,854
Supply and Services Costs	
Membership Fees	231,138
Other net expenditures	2,128,723
Department Cost Subtotal	**16,371,715**
Adjustment for Revenue	0
Net out external work orders recoveries to ADM administration	(7,532,814)
Total Net of Work Order Recovery	**8,838,901**

B. INCOMING COSTS - (Default Spread Salary%)

	Department	**Incoming**
1	Building Depreciation	1,419,400
2	Equipment Depreciation	741,574
3	Board of Supervisors	571,903
4	Controller	1,324,777
5	Health Service System	2,494,965
7	Civil Service Commission	27,943
8	Human Resources	376,778
9	Mayor	258,831
Total		**7,216,169**
Total Base and Incoming Costs:		**16,055,070**

DIVISION MANAGEMENT Allocations

	FY 2017-18 Exps by Division	FY 2017-18 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 Depts	
Animal Care	6,607,832	49	6.25%	1,004,023	0	1,004,023	n/a	
ADM-Central Shops	33,770,948	99	12.79%	2,053,467	0	2,053,467	n/a	
ADM-Purchasing	6,614,464	40	5.12%	821,304	0	n/a	$7,435,768	
ADM-Labor Standards	4,446,068	24	3.04%	488,488	0	n/a	$4,934,556	
ADM-Real Estate	68,416,186	270	34.73%	5,576,527	(728,993)	4,847,534	n/a	
Convention Facilities	100,956,481	9	1.16%	185,815	0	185,815	n/a	
Medical Examiner	9,737,423	36	4.67%	750,488	0	750,488	n/a	
ADM-All Other Divisions	58,553,960	251	32.23%	5,174,959	(382,975)	4,791,984	n/a	Spread internal recovery should to the division charged.
Total	**289,103,361**	**778**	**100.00%**	**16,055,070**	**(1,111,968)**	**13,633,310**	**12,370,325**	

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	-	3,057	0	0	3,057	
ADM-Central Shops	incl in Admin Svcs	incl in Admin Svcs	2,053,467	0	2,053,467	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	4,847,534	0	4,847,534	
Administrative Services	1,724,091	108,041	4,791,984	(11,755)	6,612,361	Not allocated out
Adult Probation	24,518	16,625	0	(5,182)	35,961	
Airport	(107,165)	318,012	0	(377,925)	(167,079)	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	1,004,023	0	1,004,023	
Arts Commission	11,145	8,496	0	(1,922)	17,718	
Asian Art Museum	-	5,181	0	0	5,181	
Assessor-Recorder	33,434	18,630	0	(7,359)	44,705	
Board of Supervisors	44,579	7,433	0	(1,494)	50,518	
Building Inspection	28,976	36,172	0	(6,116)	59,032	
Child Support Services	20,061	6,457	0	(240)	26,278	
Children & Families Commission	4,458	15,044	0	0	19,502	
Children, Youth & Families	60,182	100,601	0	(2,529)	158,254	
City Attorney	26,747	(401,404)	0	(3,321)	(377,978)	
City Planning	55,724	25,759	0	(13,297)	68,185	
Civil Service Commission	-	591	0	0	591	
PUC-Clean Power SF	-	16,401	0	0	16,401	
Controller	159,370	31,801	0	(56,443)	134,728	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	185,815	0	185,815	
District Attorney	35,663	29,710	0	(4,442)	60,931	
Economic & Workforce Development	41,236	(55,420)	0	(550)	(14,735)	
Elections	13,374	7,017	0	(2,068)	18,322	
Emergency Communications	65,754	41,521	0	(20,911)	86,364	
Environment	1,114	10,880	0	(1,322)	10,673	
Ethics	16,717	2,263	0	(939)	18,041	
Fine Arts Museums	-	10,526	0	0	10,526	
Fire Department	47,922	180,335	0	(14,312)	213,946	
Health Service System	16,717	5,409	0	(350)	21,776	
Public Health - Public Health Admin	325,426	93,685	0	(103,584)	315,527	
Public Health - Public Health Division	1,114	46,675	0	(1,700)	46,089	
Public Health - Health Network	6,687	112,270	0	(10,492)	108,464	
Public Health - Health at Home	-	3,789	0	(279)	3,509	
Public Health - Jail Health	-	16,406	0	(606)	15,800	
Public Health - Laguna Honda Hospital	43,464	123,617	0	(2,407)	164,675	
Public Health - Behavioral Health	89,158	173,639	0	(171)	262,625	
Public Health - Primary Care	4,458	43,327	0	(425)	47,360	
Public Health - SF General Hospital	(95,283)	423,130	0	(6,472)	321,375	
Homelessness and Supportive Housing	25,633	118,339	0	(361)	143,611	
Human Resources	60,182	44,095	0	(5,896)	98,380	
Human Rights Commission	-	2,032	0	0	2,032	
Human Services	171,341	424,750	0	(129,351)	466,740	

Juvenile Probation	34,549	19,701	0	(1,169)	53,081
Law Library	-	877	0	0	877
Mayor	3,343	36,687	0	(38,053)	1,977
Medical Examiner	incl in Admin Svcs	incl in Admin Svcs	750,488	0	750,488
MTA - MUNI	1,011,519	286,592	0	(144,697)	1,153,413
MTA - Parking & Traffic	324,312	99,460	0	(20,272)	403,500
MTA - Taxicab Commission	8,916	2,744	0	0	11,660
Permit Appeals	1,114	491	0	(24)	1,581
Police Accountability	2,229	3,403	0	(168)	5,464
Police Department	193,918	278,037	0	(53,892)	418,063
Port Commission	21,367	20,885	0	(42,119)	132
Public Defender	16,717	17,319	0	(5,084)	28,952
Public Library	133,737	65,152	0	(56,009)	142,881
Public Works - Admin	64,143	(339,266)	0	(36,003)	(311,127)
Public Works - Architecture	25,633	610	0	(12,301)	13,942
Public Works - Building Repair	3,343	11,384	0	(178)	14,548
Public Works - Construction	-	0	0	0	0
Public Works - Engineering	41,236	79,256	0	(11,783)	108,709
Public Works - Street Sewer	-	11,058	0	(7)	11,051
Public Works - Street Environment	2,229	31,185	0	(361)	33,053
Public Works - Street Use & Map	14,488	11,759	0	(676)	25,571
Public Works - Urban Forest	-	20,886	0	(50)	20,837
PUC-Public Utilities Bureaus	(225,322)	(340,037)	0	(99,027)	(664,386)
PUC-Wastewater	8,916	115,953	0	(7,514)	117,355
PUC-Hetch Hetchy	15,603	80,335	0	(31,557)	64,381
PUC-Water	73,555	223,176	0	(28,212)	268,520
Recreation & Park	172,743	71,341	0	(11,299)	232,785
Rent Arbitration Board	12,259	3,816	0	(3,760)	12,316
Retirement Commission	22,289	14,615	0	(1,287)	35,617
SF Community College District	-	0	0	0	0
SF Redevelopment Agency	-	0	0	(60)	(60)
SF Unified School District	1,114	55	0	0	1,169
Sheriff	76,899	109,572	0	(3,910)	182,561
Status of Women	1,114	3,804	0	(128)	4,790
Technology	71,557	55,156	0	(260,967)	(134,254)
Treasurer/Tax Collector	7,801	19,426	0	(1,359)	25,869
Trial Courts	-	59,829	0	0	59,829
War Memorial	2,229	12,530	0	(1,164)	13,594
Subtotal	**5,100,349**	**3,262,681**	**13,633,310**	**(1,667,310)**	**20,329,030**
Net out amounts not allocated out					**(6,612,361)**
Total allocated to Departments					**13,716,669**

C.1 DEPARTMENTAL ALLOCATIONS DETAILS

	PURCHASING					LABOR STANDARDS				
	FY 2017-18 # of PO Processed	FY 2017-18 # of PO Processed %	Purchasing Initial Allocation	Direct Billed for Purchasing	Net Allocation - Purchasing	FY 2017-18 Department Budget	FY 2017-18 Budget %	Labor Standards Initial Allocation	Direct Billed for Labor Standards	Net Allocation - Labor Standards
Academy of Sciences	0	0.00%	0	0	0	6,468,078	0.06%	3,057	0	3,057
ADM-Central Shops	included in Administrative Services					included in Administrative Services				
ADM-Real Estate	included in Administrative Services					included in Administrative Services				
Administrative Services	1,547	23.19%	1,724,091	0	1,724,091	398,580,753	3.82%	188,381	(80,340)	108,041
Adult Probation	22	0.33%	24,518	0	24,518	35,174,674	0.34%	16,625	0	16,625
Airport	416	6.24%	463,621	(570,786)	(107,165)	942,126,414	9.02%	445,277	(127,265)	318,012
Animal Care	included in Administrative Services			0		included in Administrative Services			0	
Arts Commission	10	0.15%	11,145	0	11,145	17,975,575	0.17%	8,496	0	8,496
Asian Art Museum	0	0.00%	0	0	0	10,962,397	0.10%	5,181	0	5,181
Assessor-Recorder	30	0.45%	33,434	0	33,434	39,418,301	0.38%	18,630	0	18,630
Board of Supervisors	40	0.60%	44,579	0	44,579	15,727,807	0.15%	7,433	0	7,433
Building Inspection	26	0.39%	28,976	0	28,976	76,533,699	0.73%	36,172	0	36,172
Child Support Services	18	0.27%	20,061	0	20,061	13,662,238	0.13%	6,457	0	6,457
Children & Families Commission	4	0.06%	4,458	0	4,458	31,830,264	0.30%	15,044	0	15,044
Children, Youth & Families	54	0.81%	60,182	0	60,182	212,853,729	2.04%	100,601	0	100,601
City Attorney	24	0.36%	26,747	0	26,747	82,355,387	0.79%	38,924	(440,328)	(401,404)
City Planning	50	0.75%	55,724	0	55,724	54,501,361	0.52%	25,759	0	25,759
Civil Service Commission	0	0.00%	0	0	0	1,250,582	0.01%	591	0	591
PUC-Clean Power SF	0	0.00%	0	0	0	34,700,713	0.33%	16,401	0	16,401
Controller	143	2.14%	159,370	0	159,370	67,284,287	0.64%	31,801	0	31,801
Convention Facilities	included in Administrative Services			0		included in Administrative Services				
District Attorney	32	0.48%	35,663	0	35,663	62,861,009	0.60%	29,710	0	29,710
Economic & Workforce Development	37	0.55%	41,236	0	41,236	62,331,959	0.60%	29,460	(84,880)	(55,420)
Elections	12	0.18%	13,374	0	13,374	14,847,232	0.14%	7,017	0	7,017
Emergency Communications	59	0.88%	65,754	0	65,754	87,850,081	0.84%	41,521	0	41,521
Environment	1	0.01%	1,114	0	1,114	23,020,337	0.22%	10,880	0	10,880
Ethics	15	0.22%	16,717	0	16,717	4,787,508	0.05%	2,263	0	2,263
Fine Arts Museums	0	0.00%	0	0	0	22,271,624	0.21%	10,526	0	10,526
Fire Department	43	0.64%	47,922	0	47,922	381,557,710	3.65%	180,335	0	180,335
Health Service System	15	0.22%	16,717	0	16,717	11,444,255	0.11%	5,409	0	5,409
Public Health - Public Health Admin	292	4.38%	325,426	0	325,426	198,220,457	1.90%	93,685	0	93,685
Public Health - Public Health Division	1	0.01%	1,114	0	1,114	98,755,924	0.95%	46,675	0	46,675
Public Health - Health Network	6	0.09%	6,687	0	6,687	237,542,493	2.28%	112,270	0	112,270
Public Health - Health at Home	0	0.00%	0	0	0	8,015,975	0.08%	3,789	0	3,789
Public Health - Jail Health	0	0.00%	0	0	0	34,712,599	0.33%	16,406	0	16,406
Public Health - Laguna Honda Hospital	39	0.58%	43,464	0	43,464	261,551,398	2.51%	123,617	0	123,617
Public Health - Behavioral Health	80	1.20%	89,158	0	89,158	367,389,006	3.52%	173,639	0	173,639
Public Health - Primary Care	4	0.06%	4,458	0	4,458	91,672,674	0.88%	43,327	0	43,327
Public Health - SF General Hospital	157	2.35%	174,972	(270,255)	(95,283)	895,266,975	8.57%	423,130	0	423,130
Homelessness and Supportive Housing	23	0.34%	25,633	0	25,633	250,384,474	2.40%	118,339	0	118,339
Human Resources	54	0.81%	60,182	0	60,182	93,296,222	0.89%	44,095	0	44,095
Human Rights Commission	0	0.00%	0	0	0	4,299,600	0.04%	2,032	0	2,032
Human Services	292	4.38%	325,426	(154,085)	171,341	898,696,188	8.61%	424,750	0	424,750
Juvenile Probation	31	0.46%	34,549	0	34,549	41,683,918	0.40%	19,701	0	19,701
Law Library	0	0.00%	0	0	0	1,855,758	0.02%	877	0	877
Mayor	3	0.04%	3,343	0	3,343	125,291,880	1.20%	59,217	(22,530)	36,687
Medical Examiner	included in Administrative Services			0		included in Administrative Services				
MTA - MUNI	1,335	20.01%	1,487,822	(476,304)	1,011,519	966,877,572	9.26%	456,975	(170,383)	286,592
MTA - Parking & Traffic	291	4.36%	324,312	0	324,312	210,439,610	2.02%	99,460	0	99,460
MTA - Taxicab Commission	8	0.12%	8,916	0	8,916	5,805,761	0.06%	2,744	0	2,744
Permit Appeals	1	0.01%	1,114	0	1,114	1,038,570	0.01%	491	0	491
Police Accountability	2	0.03%	2,229	0	2,229	7,200,138	0.07%	3,403	0	3,403
Police Department	174	2.61%	193,918	0	193,918	588,276,484	5.63%	278,037	0	278,037
Port Commission	73	1.09%	81,357	(59,990)	21,367	115,911,133	1.11%	54,783	(33,899)	20,885
Public Defender	15	0.22%	16,717	0	16,717	36,643,469	0.35%	17,319	0	17,319
Public Library	120	1.80%	133,737	0	133,737	137,850,825	1.32%	65,152	0	65,152
Public Works - Admin	203	3.04%	226,238	(162,095)	64,143	832,886	0.01%	394	(339,660)	(339,266)
Public Works - Architecture	23	0.34%	25,633	0	25,633	1,291,578	0.01%	610	0	610
Public Works - Building Repair	3	0.04%	3,343	0	3,343	24,085,482	0.23%	11,384	0	11,384
Public Works - Construction	0	0.00%	0	0	0	0	0.00%	0	0	0
Public Works - Engineering	37	0.55%	41,236	0	41,236	167,692,084	1.61%	79,256	0	79,256
Public Works - Street Sewer	0	0.00%	0	0	0	23,397,028	0.22%	11,058	0	11,058
Public Works - Street Environment	2	0.03%	2,229	0	2,229	65,982,106	0.63%	31,185	0	31,185

Public Works - Street Use & Map	13	0.19%	14,488	0	14,488	24,880,334	0.24%	11,759	0	11,759
Public Works - Urban Forest	0	0.00%	0	0	0	44,191,986	0.42%	20,886	0	20,886
PUC-Public Utilities Bureaus	257	3.85%	286,420	(511,741)	(225,322)	(943,821)	-0.01%	(446)	(339,591)	(340,037)
PUC-Wastewater	8	0.12%	8,916	0	8,916	245,336,127	2.35%	115,953	0	115,953
PUC-Hetch Hetchy	14	0.21%	15,603	0	15,603	169,973,981	1.63%	80,335	0	80,335
PUC-Water	66	0.99%	73,555	0	73,555	472,201,307	4.52%	223,176	0	223,176
Recreation & Park	155	2.32%	172,743	0	172,743	220,767,628	2.11%	104,341	(33,000)	71,341
Rent Arbitration Board	11	0.16%	12,259	0	12,259	8,074,900	0.08%	3,816	0	3,816
Retirement Commission	20	0.30%	22,289	0	22,289	30,922,269	0.30%	14,615	0	14,615
SF Community College District	0	0.00%	0	0	0	0	0.00%	0	0	0
SF Redevelopment Agency	0	0.00%	0	0	0	0	0.00%	0	0	0
SF Unified School District	1	0.01%	1,114	0	1,114	116,000	0.00%	55	0	55
Sheriff	69	1.03%	76,899	0	76,899	231,834,969	2.22%	109,572	0	109,572
Status of Women	1	0.01%	1,114	0	1,114	8,048,712	0.08%	3,804	0	3,804
Technology	181	2.71%	201,720	(130,163)	71,557	116,701,078	1.12%	55,156	0	55,156
Treasurer/Tax Collector	7	0.10%	7,801	0	7,801	41,102,255	0.39%	19,426	0	19,426
Trial Courts	0	0.00%	0	0	0	126,586,653	1.21%	59,829	0	59,829
War Memorial	2	0.03%	2,229	0	2,229	26,510,642	0.25%	12,530	0	12,530
Subtotal	**6,672**	**100.00%**	**7,435,768**	**(2,335,420)**	**5,100,349**	**10,440,643,261**	**100.00%**	**4,934,556**	**(1,671,875)**	**3,262,681**

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2018
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2020

SCHEDULE 7 - CIVIL SERVICE COMMISSION

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

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

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	989,084
Supply and Services Costs	
Other Expenses	182,187
Expenditure Recoveries	(360,839)
Department Cost Total	**810,432**
Adjustments	
Expenditure Recoveries	360,839
Adjustment for Revenue	(118)
Total Allocated before Incoming Costs	**1,171,153**

B. INCOMING COSTS - (Default Spread Salary%)

	Department	Incoming
1	Building Depreciation	5,326
3	Board of Supervisors	1,794
4	Controller	6,408
5	Health Service System	44,055
6	Administrative Services	591
8	Human Resources	(21,484)
9	Mayor	1,238
Total Incoming		**37,927**

C. TOTAL ALLOCATED **1,209,080**

D. DEPARTMENTAL ALLOCATIONS

	FY 2017-18 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	371	0	371	
Administrative Services	864	2.31%	27,943	0	27,943	
Adult Probation	147	0.39%	4,752	0	4,752	
Airport	1,675	4.48%	54,174	0	54,174	
Arts Commission	36	0.10%	1,160	0	1,160	
Asian Art Museum	59	0.16%	1,894	0	1,894	
Assessor-Recorder	166	0.44%	5,371	0	5,371	
Board of Supervisors	72	0.19%	2,321	0	2,321	
Building Inspection	267	0.71%	8,636	0	8,636	
Child Support Services	71	0.19%	2,297	0	2,297	
Children & Families Commission	14	0.04%	446	0	446	
Children, Youth & Families	48	0.13%	1,559	0	1,559	
City Attorney	294	0.79%	9,497	0	9,497	
City Planning	218	0.58%	7,040	0	7,040	
Civil Service Commission	6	0.02%	194	0	194	Not allocated out
Controller	283	0.76%	9,165	0	9,165	
District Attorney	292	0.78%	9,457	0	9,457	
Economic & Workforce Development	106	0.28%	3,431	0	3,431	
Elections	64	0.17%	2,065	0	2,065	
Emergency Communications	269	0.72%	8,686	0	8,686	
Environment	86	0.23%	2,790	0	2,790	
Ethics	18	0.05%	583	0	583	
Fine Arts Museums	119	0.32%	3,855	0	3,855	
Fire Department	1,794	4.80%	58,029	0	58,029	
General Fund Unallocated	0	0.00%	0	0	0	
Health Service System	50	0.13%	1,617	0	1,617	
Homelessness and Supportive Housing	100	0.27%	3,246	0	3,246	
Human Resources	190	0.51%	6,149	0	6,149	
Human Rights Commission	13	0.04%	429	0	429	
Human Services	2,359	6.31%	76,293	0	76,293	
Juvenile Probation	217	0.58%	7,006	0	7,006	
Law Library	2	0.01%	64	0	64	
Mayor	130	0.35%	4,206	0	4,206	
MTA - MUNI	4,762	12.74%	154,004	(160,839)	(6,835)	
MTA - Parking & Traffic	634	1.70%	20,505	0	20,505	
MTA - Taxicab Commission	19	0.05%	614	0	614	
Permit Appeals	5	0.01%	159	0	159	
Police Accountability	32	0.09%	1,045	0	1,045	
Police Department	2,907	7.77%	94,001	0	94,001	
Port Commission	241	0.64%	7,788	0	7,788	
Public Defender	184	0.49%	5,940	0	5,940	

Public Health - Behavioral Health	589	1.58%	19,044	0	19,044
Public Health - Health at Home	46	0.12%	1,482	0	1,482
Public Health - Health Network	249	0.67%	8,054	0	8,054
Public Health - Jail Health	147	0.39%	4,770	0	4,770
Public Health - Laguna Honda Hospital	1,369	3.66%	44,264	0	44,264
Public Health - Primary Care	499	1.34%	16,153	0	16,153
Public Health - Public Health Admin	452	1.21%	14,630	0	14,630
Public Health - Public Health Division	363	0.97%	11,741	0	11,741
Public Health - SF General Hospital	3,079	8.24%	99,574	0	99,574
Public Library	718	1.92%	23,206	0	23,206
Public Works - Admin	208	0.56%	6,728	0	6,728
Public Works - Architecture	199	0.53%	6,431	0	6,431
Public Works - Building Repair	122	0.33%	3,944	0	3,944
Public Works - Construction	0	0.00%	0	0	0
Public Works - Engineering	255	0.68%	8,261	0	8,261
Public Works - Street Environment	325	0.87%	10,502	0	10,502
Public Works - Street Sewer	55	0.15%	1,783	0	1,783
Public Works - Street Use & Map	94	0.25%	3,040	0	3,040
Public Works - Urban Forest	99	0.27%	3,216	0	3,216
PUC-Clean Power SF	8	0.02%	271	0	271
PUC-Hetch Hetchy	297	0.79%	9,602	0	9,602
PUC-Public Utilities Bureaus	652	1.74%	21,091	(200,000)	(178,909)
PUC-Wastewater	433	1.16%	14,018	0	14,018
PUC-Water	674	1.80%	21,809	0	21,809
Recreation & Park	1,056	2.82%	34,138	0	34,138
Rent Arbitration Board	34	0.09%	1,090	0	1,090
Retirement Commission	97	0.26%	3,150	0	3,150
SF Community College District	605	1.62%	19,566	0	19,566
SF Unified School District	3,834	10.25%	123,978	0	123,978
Sheriff	1,015	2.71%	32,822	0	32,822
Status of Women	7	0.02%	222	0	222
Technology	256	0.69%	8,295	0	8,295
Treasurer/Tax Collector	184	0.49%	5,962	0	5,962
Trial Courts	469	1.26%	15,181	0	15,181
War Memorial	71	0.19%	2,282	0	2,282
Subtotal	**37,386**	**100.00%**	**1,209,080**	**(360,839)**	**848,241**
Net out amounts not allocated out					(194)
Total allocated to Departments					**848,047**

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2018
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2020

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; Staff Development; Employee Relations; Information Services; and Workers' Compensation. Costs related to Workers' Compensation is segregated from this schdule. The remaining general fund services are allocated in this schedule.

Activities have been allocated based upon the number of employees by department, excluding certificated employees. The San Francisco Unified School District and the San Francisco Community College District each negotiate benefits and working conditions with their certificated employees. Department expenses for employee tuition payments reimbursed by the City General Fund are indicated below in the adjustments line item as Interfund Transfer.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	18,849,072
Supply and Services Costs	-
Non-personnel Services	4,156,840
Materials and Supplies	65,091
Allocated Charges	-1,501,092
Services of Other Departments	3,727,322
Expenditure Recoveries	-8,732,417
Department Cost Subtotal	**16,564,817**
Adjustments	
Expenditure Recoveries	8,732,417
Intrafund Transfer	-1,723,043
Other Revenues	-2,449
Net allocated charges	**23,571,741**

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming
1 Building Depreciation	275,194
2 Equipment Depreciation	8,158
3 Board of Supervisors	133,866
4 Controller	359,343
5 Health Service System	673,756
6 Administrative Services	98,380
7 Civil Service Commission	6,149
9 Mayor	92,372
Total Incoming	**1,647,218**

C. TOTAL ALLOCATED **25,218,960**

D. DEPARTMENTAL ALLOCATIONS

	FY 2017-18 FTE	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	Notes
Academy of Sciences	11	0.03%	7,735	0	7,735	
Administrative Services	864	2.31%	582,825	-206,047	376,778	
ADM - Central Shops	0	0.00%	0	0	0	
ADM - Real Estate	0	0.00%	0	0	0	
Adult Probation	147	0.39%	99,111	-87,130	11,981	
Airport	1,675	4.48%	1,129,970	-538,642	591,328	
Animal Care	0	0.00%	0	0	0	
Arts Commission	36	0.10%	24,202	-105,714	-81,512	
Asian Art Museum	59	0.16%	39,497	0	39,497	
Assessor-Recorder	166	0.44%	112,024	-61,273	50,751	
Board of Supervisors	72	0.19%	48,407	-1,320	47,087	
Building Inspection	267	0.71%	180,136	-278,333	-98,197	
Child Support Services	71	0.19%	47,912	-39,143	8,769	
Children & Families Commission	14	0.04%	9,306	-50,000	-40,694	
Children, Youth & Families	48	0.13%	32,507	-148,010	-115,503	
City Attorney	294	0.79%	198,078	-450	197,628	
City Planning	218	0.58%	146,835	-332,673	-185,837	
Civil Service Commission	6	0.02%	4,051	-25,535	-21,484	
Controller	283	0.76%	191,164	-224,555	-33,392	
Convention Facilities	0	0.00%	0	0	0	
District Attorney	292	0.78%	197,247	-6,475	190,772	
Economic & Workforce Development	106	0.28%	71,567	-15,105	56,462	
Elections	64	0.17%	43,069	-94,579	-51,511	
Emergency Communications	269	0.72%	181,164	-217,499	-36,335	
Environment	86	0.23%	58,199	-160,900	-102,701	
Ethics	18	0.05%	12,158	-90,304	-78,146	
Fine Arts Museums	119	0.32%	80,401	-27,110	53,291	
Fire Department	1,794	4.80%	1,210,372	-320,013	890,358	
General Fund Unallocated	0	0.00%	0	0	0	
Health Service System	50	0.13%	33,726	-304,333	-270,607	
Homelessness and Supportive Housing	100	0.27%	67,711	-93,593	-25,882	
Human Resources	190	0.51%	128,248	0	128,248	Not allocated out
Human Rights Commission	13	0.04%	8,945	-35,000	-26,055	
Human Services	2,359	6.31%	1,591,326	-484,002	1,107,324	
Juvenile Probation	217	0.58%	146,129	-5,650	140,479	
Law Library	2	0.01%	1,341	0	1,341	
Mayor	130	0.35%	87,735	-262,974	-175,239	
MTA - MUNI	4,762	12.74%	3,212,212	-1,488,000	1,724,212	
MTA - Parking & Traffic	634	1.70%	427,685	0	427,685	
MTA - Taxicab Commission	19	0.05%	12,803	0	12,803	
Permit Appeals	5	0.01%	3,318	0	3,318	
Police Accountability	32	0.09%	21,796	-83,115	-61,319	
Police Department	2,907	7.77%	1,960,669	-158,077	1,802,592	
Port Commission	241	0.64%	162,451	-215,803	-53,353	
Public Defender	184	0.49%	123,906	-2,200	121,706	
Public Health - Behavioral Health	589	1.58%	397,216	-4,725	392,491	
Public Health - Health at Home	46	0.12%	30,903	0	30,903	
Public Health - Health Network	249	0.67%	167,998	0	167,998	
Public Health - Jail Health	147	0.39%	99,483	0	99,483	
Public Health - Laguna Honda Hospital	1,369	3.66%	923,253	-53,073	870,180	
Public Health - Primary Care	499	1.34%	336,913	0	336,913	
Public Health - Public Health Admin	452	1.21%	305,155	0	305,155	
Public Health - Public Health Division	363	0.97%	244,898	-144,288	100,610	
Public Health - SF General Hospital	3,079	8.24%	2,076,904	-122,961	1,953,943	
Public Library	718	1.92%	484,028	-388,509	95,519	
Public Works - Admin	208	0.56%	140,329	-154,922	-14,594	
Public Works - Architecture	199	0.53%	134,138	0	134,138	
Public Works - Building Repair	122	0.33%	82,268	0	82,268	
Public Works - Construction	0	0.00%	0	0	0	
Public Works - Engineering	255	0.68%	172,306	0	172,306	
Public Works - Street Environment	325	0.87%	219,052	0	219,052	
Public Works - Street Sewer	55	0.15%	37,182	0	37,182	
Public Works - Street Use & Map	94	0.25%	63,414	0	63,414	
Public Works - Urban Forest	99	0.27%	67,087	0	67,087	
PUC-Clean Power SF	8	0.02%	5,651	0	5,651	
PUC-Hetch Hetchy	297	0.79%	200,273	-19,633	180,640	
PUC-Public Utilities Bureaus	652	1.74%	439,906	-692,980	-253,074	
PUC-Wastewater	433	1.16%	292,396	-35,750	256,646	
PUC-Water	674	1.80%	454,887	-48,412	406,475	
Recreation & Park	1,056	2.82%	712,047	-286,553	425,494	
Rent Arbitration Board	34	0.09%	22,736	-62,109	-39,373	
Retirement Commission	97	0.26%	65,703	-23,907	41,796	
SF Community College District	605	1.62%	408,111	0	408,111	
SF Unified School District	3,834	10.25%	2,585,937	0	2,585,937	
Sheriff	1,015	2.71%	684,596	-259,357	425,240	
Status of Women	7	0.02%	4,638	-5,919	-1,281	
Technology	256	0.69%	173,007	-189,257	-16,250	
Treasurer/Tax Collector	184	0.49%	124,365	-21,400	102,965	
Trial Courts	469	1.26%	316,640	0	316,640	
War Memorial	71	0.19%	47,603	-250	47,353	
Subtotal	**37,386**	**100.00%**	**25,218,960**	**-8,677,563**	**16,541,397**	
Net out amounts not allocated out					-128,248	
Total allocated to Departments					**16,413,149**	

CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2018
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2020

SCHEDULE 9 – MAYOR'S OFFICE

The Finance and Legislative Affairs division of the Mayor's Office has two major functions: Budget & Legislative activities. Included in this Plan is the allocation of Budget expenditures; all other expenditures are general government in nature. The Budget section prepares the Mayor's budget, oversees spending in all City departments and is involved in a wide range of issues ranging from capital expenditures to debt management. The basis of allocating costs are the respective budgets for each department for Fiscal Year 2017-18.

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	$7,303,337
Supply and Services Costs	
Non-personnel Services	1,048,630
Materials and Supplies	40,944
Services of Other Departments	280,152
DEPARTMENT Cost Total	**8,673,063**
Adjustments	0
Total	**8,673,063**

B. INCOMING COSTS

Department	
1 Building Depreciation	873,739
3 Board of Supervisors	179,775
4 Controller	584,985
5 Health Service System	616,764
6 Administrative Services	1,977
7 Civil Service Commission	4,206
8 Human Resources	(175,239)
Total Incoming	**2,086,207**

C. TOTAL ALLOCATED **10,759,270**

D. DEPARTMENTAL ALLOCATIONS

	FY 2017-18 Department Budget	Allocation Percent	Initial Allocation	Direct Billed	Department Allocation	
Academy of Sciences	6,468,078	0.06%	6,404	0	6,404	
Administrative Services	398,580,753	3.67%	394,634	(135,803)	258,831	
Adult Probation	35,174,674	0.32%	34,826	0	34,826	
Airport	942,126,414	8.67%	932,797	0	932,797	
Arts Commission	17,975,575	0.17%	17,798	0	17,798	
Asian Art Museum	10,962,397	0.10%	10,854	0	10,854	
Assessor-Recorder	39,418,301	0.36%	39,028	0	39,028	
Board of Supervisors	15,727,807	0.14%	15,572	0	15,572	
Building Inspection	76,533,699	0.70%	75,776	0	75,776	
Child Support Services	13,662,238	0.13%	13,527	0	13,527	
Children & Families Commission	31,830,264	0.29%	31,515	0	31,515	
Children, Youth & Families	212,853,729	1.96%	210,746	(422,727)	(211,981)	
City Attorney	82,355,387	0.76%	81,540	0	81,540	
City Planning	54,501,361	0.50%	53,962	0	53,962	
Civil Service Commission	1,250,582	0.01%	1,238	0	1,238	
Controller	67,284,287	0.62%	66,618	0	66,618	
Police Accountability	7,200,138	0.07%	7,129	0	7,129	
District Attorney	62,861,009	0.58%	62,239	(26,917)	35,322	
Economic & Workforce Development	62,331,959	0.57%	61,715	0	61,715	
Elections	14,847,232	0.14%	14,700	0	14,700	
Emergency Communications	87,850,081	0.81%	86,980	(56,409)	30,571	
Environment	23,020,337	0.21%	22,792	0	22,792	
Ethics	4,787,508	0.04%	4,740	0	4,740	
Fine Arts Museums	22,271,624	0.20%	22,051	0	22,051	
Fire Department	381,557,710	3.51%	377,779	0	377,779	
General City Responsibility	426,238,969	3.92%	422,018	0	422,018	Not allocated out
Health Service System	11,444,255	0.11%	11,331	0	11,331	
Homelessness and Supportive Housing	250,384,474	2.30%	247,905	0	247,905	
Human Resources	93,296,222	0.86%	92,372	0	92,372	
Human Rights Commission	4,299,600	0.04%	4,257	0	4,257	
Human Services	898,696,188	8.27%	889,797	(207,111)	682,686	
Juvenile Probation	41,683,918	0.38%	41,271	0	41,271	
Law Library	1,855,758	0.02%	1,837	0	1,837	
Mayor	125,291,880	1.15%	124,051	0	124,051	Not allocated out
MTA - MUNI	966,877,572	8.90%	957,303	(277,199)	680,104	
MTA - Parking & Traffic	210,439,610	1.94%	208,356	0	208,356	
MTA - Taxicab Commission	5,805,761	0.05%	5,748	0	5,748	
Permit Appeals	1,038,570	0.01%	1,028	0	1,028	
Police Department	588,276,484	5.41%	582,451	0	582,451	
Port Commission	115,911,133	1.07%	114,763	(16,013)	98,750	
Public Defender	36,643,469	0.34%	36,281	(26,917)	9,364	
Public Health - Public Health Admin	198,220,457	1.82%	196,258	0	196,258	
Public Health - Behavioral Health	367,389,006	3.38%	363,751	0	363,751	
Public Health - Health at Home	8,015,975	0.07%	7,937	0	7,937	
Public Health - Health Network	237,542,493	2.19%	235,190	0	235,190	
Public Health - Jail Health	34,712,599	0.32%	34,369	0	34,369	
Public Health - Laguna Honda Hospital	261,551,398	2.41%	258,961	0	258,961	
Public Health - Primary Care	91,672,674	0.84%	90,765	0	90,765	
Public Health - Public Health Division	98,755,924	0.91%	97,778	(451,470)	(353,692)	
Public Health - SF General Hospital	895,266,975	8.24%	886,401	0	886,401	
Public Library	137,850,825	1.27%	136,486	0	136,486	
Public Works - Admin	832,886	0.01%	825	0	825	
Public Works - Architecture	1,291,578	0.01%	1,279	0	1,279	
Public Works - Building Repair	24,085,482	0.22%	23,847	0	23,847	
Public Works - Engineering	167,692,084	1.54%	166,031	0	166,031	
Public Works - Street Environment	65,982,106	0.61%	65,329	0	65,329	
Public Works - Street Sewer	23,397,028	0.22%	23,165	0	23,165	
Public Works - Street Use & Map	24,880,334	0.23%	24,634	0	24,634	
Public Works - Urban Forest	44,191,986	0.41%	43,754	0	43,754	
PUC-Clean Power SF	34,700,713	0.32%	34,357	0	34,357	
PUC-Hetch Hetchy	169,973,981	1.56%	168,291	0	168,291	
PUC-Public Utilities Bureaus	(943,821)	-0.01%	(934)	(457,617)	(458,551)	
PUC-Wastewater	245,336,127	2.26%	242,907	0	242,907	
PUC-Water	472,201,307	4.35%	467,525	0	467,525	
Recreation & Park	220,767,628	2.03%	218,581	(20,151)	198,430	
Rent Arbitration Board	8,074,900	0.07%	7,995	0	7,995	
Retirement Commission	30,922,269	0.28%	30,616	0	30,616	
SF Redevelopment Agency	-	0.00%	0	0	0	
SF Unified School District	116,000	0.00%	115	0	115	
Sheriff	231,834,969	2.13%	229,539	0	229,539	
Status of Women	8,048,712	0.07%	7,969	0	7,969	
Technology	116,701,078	1.07%	115,545	(335,877)	(220,332)	
Treasurer/Tax Collector	41,102,255	0.38%	40,695	0	40,695	
Trial Courts	126,586,653	1.16%	125,333	0	125,333	
War Memorial	26,510,642	0.24%	26,248	0	26,248	
Subtotal	**10,866,882,230**	**100.00%**	**10,759,270**	**(2,434,211)**	**8,325,059**	
Net out amount not allocated out to Departments					(546,069)	
Total allocated to Departments					**7,778,990**	

CITY AND COUNTY OF SAN FRANCISCO
FULL COST ALLOCATION PLAN
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2018
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2020

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
Salary % Split	
Salaries and Benefits	$445,323
Other Expenditures	1,036,416
Department Cost Total	**1,481,740**
Adjustments	none
Net allocated charges	**1,481,740**

B. INCOMING COSTS

	Department	Incoming
3	Board of Supervisors	2,663
4	Controller	7,365
5	Health Service System	11,014
6	Administrative Services	877
7	Civil Service Commission	64
8	Human Resources	1,341
9	Mayor's Office	1,837
Total Incoming		**25,161**

C. TOTAL ALLOCATED **1,506,901**

LAW LIBRARY Departmental Allocations

City Attorney	1,506,901