

# **FY 2022-23 Full Cost Allocation Plan**

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City and County of San Francisco  
For the Plan Year Ending  
June 30, 2023

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

**ALLOCATION OF FY2020-21 OVERHEAD COSTS TO BE CHARGED IN FY2022-23 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 2022-23 Full Cost Allocation Plan

| SUMMARY SCHEDULE  |                          | ADM Animal Care And Control |                   |                  |                  |                    |                  |                 |                  |                   |                     |
|---|--------------------------|-----------------------------|-------------------|------------------|------------------|--------------------|------------------|-----------------|------------------|-------------------|---------------------|
| SCH#  | 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    | -                           | -                 | 206,454          | 91,727           | -                  | 16,552           | -               | -                | 758,531           | 36,119              |
| 2   | Equipment Depreciation   | 7,509                       | -                 | 162,375          | 12,410           | -                  | -                | 1,026           | 56,119           | 37,961            | -                   |
| 3   | Board of Supervisors     | 7,639                       | -                 | -                | 57,169           | 1,599,533          | -                | 32,485          | 13,994           | 53,461            | 122,357             |
| 4   | Controller               | 16,886                      | -                 | -                | 126,810          | (2,357,206)        | -                | 70,465          | 34,462           | 129,919           | 45,789              |
| 5   | Health Service System    | 66,572                      | -                 | -                | 1,010,276        | (380,525)          | -                | 346,700         | 481,997          | 1,047,045         | (32,657)            |
| 6   | Administrative Services  | 1,835                       | 2,091,381         | 6,060,146        | 36,482           | 285,977            | 1,003,772        | 16,741          | 3,362            | 8,681             | 56,257              |
| 7   | Civil Service Commission | 235                         | -                 | -                | 3,394            | 34,738             | -                | 754             | 1,072            | 3,779             | 5,709               |
| 8   | Human Resources          | 6,389                       | -                 | -                | 92,323           | 945,008            | -                | 20,519          | 29,154           | 102,801           | 155,305             |
| 9   | Mayor's Office           | 3,595                       | -                 | -                | 26,908           | 752,863            | -                | 15,290          | 6,587            | 25,163            | 57,591              |
| 10  | Law Library              | -                           | -                 | -                | -                | -                  | -                | -               | -                | -                 | -                   |
| <b>TOTAL ALLOCATION OF FY 2020-21 COSTS</b>             |                          | <b>110,661</b>              | <b>2,091,381</b>  | <b>6,428,975</b> | <b>1,457,501</b> | <b>880,388</b>     | <b>1,020,324</b> | <b>503,980</b>  | <b>626,746</b>   | <b>2,167,340</b>  | <b>446,469</b>      |
| Interest factor through August 2021 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                            |                          | 112,321                     | 2,122,751         | 6,525,410        | 1,479,363        | 893,594            | 1,035,629        | 511,540         | 636,147          | 2,199,850         | 453,166             |
| FY 2020-21 Full Cost Plan Estimates                     |                          | 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             |
| FY 2021-22 Roll-Forward (difference actual to estimate) |                          | (33,403)                    | (171,950)         | 1,046,099        | 74,827           | (3,054,082)        | (43,052)         | 97,051          | 101,879          | 68,416            | (108,173)           |
| <b>TOTAL ALLOCATION IN FY 2022-23 Budget</b>            |                          | <b>78,918</b>               | <b>1,950,802</b>  | <b>7,571,509</b> | <b>1,554,190</b> | <b>(2,160,488)</b> | <b>992,578</b>   | <b>608,590</b>  | <b>738,026</b>   | <b>2,268,266</b>  | <b>344,993</b>      |

| SUMMARY SCHEDULE  |                          | ADM Animal Care And Control    |                            |                  |                |                       |                   |                                  |                  |                          |                  |
|---|--------------------------|--------------------------------|----------------------------|------------------|----------------|-----------------------|-------------------|----------------------------------|------------------|--------------------------|------------------|
| 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    | -                              | -                          | -                | 30,247         | 834,684               | -                 | 73,136                           | 95,210           | 374,918                  | -                |
| 2   | Equipment Depreciation   | -                              | -                          | -                | 89,863         | 11,988                | -                 | 37,442                           | 7,837            | 73,325                   | 222,868          |
| 3   | Board of Supervisors     | 18,331                         | 42,645                     | 390,109          | 82,533         | 128,254               | -                 | 100,785                          | 131,432          | 33,341                   | 160,071          |
| 4   | Controller               | 4,324                          | 60,493                     | 761,501          | 194,878        | 923,568               | -                 | 240,846                          | 282,804          | 81,023                   | 358,925          |
| 5   | Health Service System    | (31,171)                       | 3,030                      | 33,026           | 6,200          | (18,774)              | -                 | 1,767,603                        | 926,731          | 373,360                  | 1,762,346        |
| 6   | Administrative Services  | 21,598                         | 11,759                     | 136,486          | 44,964         | 51,200                | 81,991            | 48,714                           | 61,845           | (241)                    | 122,047          |
| 7   | Civil Service Commission | 1,397                          | 257                        | 1,272            | 4,799          | 6,303                 | -                 | 6,382                            | 2,634            | 2,356                    | 5,845            |
| 8   | Human Resources          | -                              | 6,981                      | 34,591           | 130,542        | 171,473               | -                 | 173,622                          | 71,668           | 64,102                   | 159,013          |
| 9   | Mayor's Office           | 8,628                          | 20,072                     | 183,615          | 38,847         | 60,366                | -                 | 47,437                           | 61,862           | 15,693                   | 75,342           |
| 10  | Law Library              | -                              | -                          | -                | -              | 1,841,326             | -                 | -                                | -                | -                        | -                |
| <b>TOTAL ALLOCATION OF FY 2020-21 COSTS</b>             |                          | <b>23,108</b>                  | <b>145,236</b>             | <b>1,540,599</b> | <b>622,873</b> | <b>4,010,387</b>      | <b>81,991</b>     | <b>2,495,967</b>                 | <b>1,642,023</b> | <b>1,017,878</b>         | <b>2,866,458</b> |
| Interest factor through August 2021 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                            |                          | 23,454                         | 147,415                    | 1,563,708        | 632,216        | 4,070,542             | 83,221            | 2,533,407                        | 1,666,654        | 1,033,146                | 2,909,455        |
| FY 2020-21 Full Cost Plan Estimates                     |                          | 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        |
| FY 2021-22 Roll-Forward (difference actual to estimate) |                          | (78,951)                       | (29,589)                   | (125,183)        | (230,975)      | 705,665               | (5,982)           | (7,722)                          | 303,057          | 146,770                  | 243,543          |
| <b>TOTAL ALLOCATION IN FY 2022-23 Budget</b>            |                          | <b>(55,497)</b>                | <b>117,826</b>             | <b>1,438,525</b> | <b>401,241</b> | <b>4,776,207</b>      | <b>77,238</b>     | <b>2,525,685</b>                 | <b>1,969,711</b> | <b>1,179,916</b>         | <b>3,152,998</b> |

City and County of San Francisco FY 2022-23 Full Cost Allocation Plan

| SUMMARY SCHEDULE  | Department | Public Health - Health Network Services |                |                   |                   |                                   |                                |                                |                             |                                       |                              |
|---|------------|---|----------------|-------------------|-------------------|-----------------------------------|--------------------------------|--------------------------------|-----------------------------|---------------------------------------|------------------------------|
|   |            | 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                                 |            | -                                       | 9,296          | -                 | 3,025             | -                                 | -                              | -                              | -                           | -                                     | -                            |
| 2 Equipment Depreciation                                |            | -                                       | -              | 37,933            | 2,822,879         | -                                 | -                              | -                              | -                           | -                                     | -                            |
| 3 Board of Supervisors                                  |            | 52,769                                  | 6,459          | 25,250            | 563,641           | 732,104                           | 11,260                         | 405,557                        | 51,800                      | 411,227                               | 157,187                      |
| 4 Controller  |            | 116,752                                 | 4,928          | 63,709            | 1,218,646         | 1,280,660                         | 27,896                         | 873,229                        | 121,927                     | (170,483)                             | 365,670                      |
| 5 Health Service System                                 |            | (100,426)                               | 176,694        | 867,096           | 10,009,057        | 1,257,009                         | 88,762                         | 640,617                        | 292,581                     | 2,804,373                             | 809,726                      |
| 6 Administrative Services                               |            | 39,920                                  | 1,400          | 6,066             | 142,607           | 258,377                           | 2,705                          | 132,905                        | 15,472                      | 111,486                               | 38,520                       |
| 7 Civil Service Commission                              |            | 1,823                                   | 441            | 2,212             | 37,038            | 12,640                            | 893                            | 8,236                          | 2,942                       | 28,201                                | 8,143                        |
| 8 Human Resources                                       |            | 49,592                                  | 11,986         | 60,161            | 1,007,579         | 343,868                           | 24,282                         | 175,248                        | 80,039                      | 767,166                               | 221,509                      |
| 9 Mayor's Office  |            | 24,837                                  | 3,040          | 11,885            | 265,293           | 344,585                           | 5,300                          | 190,886                        | 24,381                      | 193,555                               | 73,984                       |
| 10 Law Library  |            | -                                       | -              | -                 | -                 | -                                 | -                              | -                              | -                           | -                                     | -                            |
| <b>TOTAL ALLOCATION OF FY 2020-21 COSTS</b>             |            | <b>185,267</b>                          | <b>214,244</b> | <b>1,074,312</b>  | <b>16,069,765</b> | <b>4,229,244</b>                  | <b>161,097</b>                 | <b>2,426,677</b>               | <b>589,140</b>              | <b>4,145,526</b>                      | <b>1,674,738</b>             |
| Interest factor through August 2021 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                            |            | 188,046                                 | 217,457        | 1,090,427         | 16,310,812        | 4,292,683                         | 163,514                        | 2,463,077                      | 597,977                     | 4,207,709                             | 1,699,860                    |
| FY 2020-21 Full Cost Plan Estimates                     |            | 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                    |
| FY 2021-22 Roll-Forward (difference actual to estimate) |            | 44,281                                  | 27,748         | 217,453           | 469,341           | 280,371                           | (7,530)                        | 441,904                        | (14,439)                    | (614,384)                             | (185,060)                    |
| <b>TOTAL ALLOCATION IN FY 2022-23 Budget</b>            |            | <b>232,327</b>                          | <b>245,205</b> | <b>1,307,880</b>  | <b>16,780,153</b> | <b>4,573,053</b>                  | <b>155,983</b>                 | <b>2,904,981</b>               | <b>583,538</b>              | <b>3,593,324</b>                      | <b>1,514,799</b>             |

| SUMMARY SCHEDULE  | Department | Public Health - 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                                 |            | -                             | 176,082                                | -                                   | -                                   | 11,237                  | 1,040,285        | -                  | -                | 1,107,758        | 4,000                   |
| 2 Equipment Depreciation                                |            | 1,992,874                     | -                                      | -                                   | 8,085                               | -                       | 154,820          | 57,007             | -                | -                | -                       |
| 3 Board of Supervisors                                  |            | 246,898                       | 406,978                                | 1,362,751                           | 1,164,930                           | 15,318                  | 1,904,840        | 56,440             | -                | 1,649,496        | 304,573                 |
| 4 Controller  |            | (1,710,426)                   | 869,542                                | (87,357)                            | 2,394,080                           | 34,074                  | 1,723,618        | 71,494             | -                | (810,421)        | 708,528                 |
| 5 Health Service System                                 |            | 1,966,062                     | 699,826                                | 6,274,717                           | 906,178                             | 250,505                 | (875,397)        | 1,137,979          | -                | 179,768          | 29,870                  |
| 6 Administrative Services                               |            | 154,327                       | 98,110                                 | 330,729                             | 294,519                             | 4,437                   | 517,299          | 36,048             | 711,065          | 403,852          | 74,847                  |
| 7 Civil Service Commission                              |            | 17,977                        | 7,037                                  | 63,099                              | 2,887                               | 509                     | 47,746           | 3,710              | -                | 94,507           | 15,776                  |
| 8 Human Resources                                       |            | 537,837                       | 191,445                                | 1,716,517                           | 78,550                              | 13,859                  | 1,298,872        | 100,928            | -                | 2,609,261        | 396,225                 |
| 9 Mayor's Office  |            | 116,209                       | 191,555                                | 641,416                             | 548,306                             | 7,210                   | 896,564          | 26,565             | -                | 776,379          | 143,355                 |
| 10 Law Library  |            | -                             | -                                      | -                                   | -                                   | -                       | -                | -                  | -                | -                | -                       |
| <b>TOTAL ALLOCATION OF FY 2020-21 COSTS</b>             |            | <b>3,321,758</b>              | <b>2,640,575</b>                       | <b>10,301,872</b>                   | <b>5,397,535</b>                    | <b>337,150</b>          | <b>6,708,646</b> | <b>1,490,170</b>   | <b>711,065</b>   | <b>6,010,600</b> | <b>1,677,173</b>        |
| Interest factor through August 2021 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                            |            | 3,371,585                     | 2,680,184                              | 10,456,400                          | 5,478,498                           | 342,207                 | 6,809,276        | 1,512,522          | 721,731          | 6,100,759        | 1,702,330               |
| FY 2020-21 Full Cost Plan Estimates                     |            | 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               |
| FY 2021-22 Roll-Forward (difference actual to estimate) |            | 1,804,490                     | 875,119                                | (756,148)                           | 2,885,898                           | 138,726                 | 939,866          | (141,399)          | (65,518)         | 1,969,112        | 49,082                  |
| <b>TOTAL ALLOCATION IN FY 2022-23 Budget</b>            |            | <b>5,176,075</b>              | <b>3,555,303</b>                       | <b>9,700,252</b>                    | <b>8,364,396</b>                    | <b>480,933</b>          | <b>7,749,142</b> | <b>1,371,124</b>   | <b>656,213</b>   | <b>8,069,871</b> | <b>1,751,412</b>        |

City and County of San Francisco FY 2022-23 Full Cost Allocation Plan

| SUMMARY SCHEDULE  | Department     | Department of Police     |                |                       |                   |                  |                 | Public Works - Architecture |                      |                             |                                |  |
|---|----------------|--------------------------|----------------|-----------------------|-------------------|------------------|-----------------|-----------------------------|----------------------|-----------------------------|--------------------------------|--|
|   |                | 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                                 | -              | 815                      | 74,436         | 3,990,379             | -                 | 174,000          | -               | 172,711                     | 25,368               | -                           |                                |  |
| 2 Equipment Depreciation                                | -              | -                        | -              | 2,695,889             | -                 | 27,774           | 2,041           | 1,616,989                   | -                    | -                           |                                |  |
| 3 Board of Supervisors                                  | 8,520          | 1,610                    | 14,239         | 913,072               | 170,573           | 57,769           | 207,390         | (23,251)                    | 54,531               | 49,216                      |                                |  |
| 4 Controller  | 20,628         | 2,670                    | 41,446         | 2,203,749             | 66,000            | 140,871          | 180,093         | (1,975,886)                 | 134,833              | 113,332                     |                                |  |
| 5 Health Service System                                 | 58,569         | (14,727)                 | 282,048        | 15,257,166            | (205,797)         | 1,268,865        | 10,064          | (43,330)                    | (65,488)             | (40,443)                    |                                |  |
| 6 Administrative Services                               | 2,047          | 387                      | 3,265          | 318,493               | 74,720            | 27,916           | 51,696          | (12,459)                    | 21,721               | 12,346                      |                                |  |
| 7 Civil Service Commission                              | 588            | 97                       | 1,030          | 61,782                | 5,144             | 4,171            | 14,362          | 3,150                       | 4,275                | 2,338                       |                                |  |
| 8 Human Resources                                       | 10,631         | 2,628                    | 28,020         | 1,680,705             | 139,948           | 113,471          | 390,699         | 77,078                      | 116,493              | 71,943                      |                                |  |
| 9 Mayor's Office  | 4,010          | 758                      | 6,702          | 429,762               | 80,285            | 27,191           | 97,614          | (10,944)                    | 25,666               | 23,165                      |                                |  |
| 10 Law Library  | -              | -                        | -              | -                     | -                 | -                | -               | -                           | -                    | -                           |                                |  |
| <b>TOTAL ALLOCATION OF FY 2020-21 COSTS</b>             | <b>104,993</b> | <b>(5,763)</b>           | <b>451,186</b> | <b>27,550,995</b>     | <b>330,874</b>    | <b>1,842,028</b> | <b>953,957</b>  | <b>(195,943)</b>            | <b>317,400</b>       | <b>231,896</b>              |                                |  |
| Interest factor through August 2021 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                            | 106,568        | (5,850)                  | 457,954        | 27,964,259            | 335,837           | 1,869,658        | 968,266         | (198,882)                   | 322,161              | 235,375                     |                                |  |
| FY 2020-21 Full Cost Plan Estimates                     | 129,261        | 12,138                   | 322,855        | 24,371,521            | 962,125           | 1,745,317        | 1,510,587       | 1,218,619                   | 466,076              | 280,819                     |                                |  |
| FY 2021-22 Roll-Forward (difference actual to estimate) | (24,268)       | (17,902)                 | 128,331        | 3,179,474             | (631,251)         | 96,710           | (556,631)       | (1,414,562)                 | (148,676)            | (48,923)                    |                                |  |
| <b>TOTAL ALLOCATION IN FY 2022-23 Budget</b>            | <b>82,300</b>  | <b>(23,751)</b>          | <b>586,284</b> | <b>31,143,733</b>     | <b>(295,413)</b>  | <b>1,966,368</b> | <b>411,635</b>  | <b>(1,613,443)</b>          | <b>173,485</b>       | <b>186,452</b>              |                                |  |

| SUMMARY SCHEDULE  | Department | Public Works - Street Env   |                            |                                   |                             |                                 | PUC                         |                              |                    |                  |                |
|---|------------|-----------------------------|----------------------------|-----------------------------------|-----------------------------|---------------------------------|-----------------------------|------------------------------|--------------------|------------------|----------------|
|   |            | 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                                 | -          | 40,012                      | -                          | -                                 | 11,737                      | -                               | 956                         | -                            | -                  | -                |                |
| 2 Equipment Depreciation                                | -          | -                           | -                          | -                                 | -                           | -                               | -                           | -                            | -                  | -                |                |
| 3 Board of Supervisors                                  | -          | 112,440                     | 148,900                    | 31,872                            | 37,573                      | 57,293                          | (32)                        | 288,420                      | 278,916            | 379,388          |                |
| 4 Controller  | -          | 261,012                     | 346,410                    | 72,234                            | 88,074                      | 130,705                         | (3,469,684)                 | 812,220                      | 529,205            | 612,025          |                |
| 5 Health Service System                                 | -          | (87,569)                    | (118,010)                  | (19,933)                          | (31,619)                    | (38,221)                        | 220,967                     | -                            | 207,924            | (222,716)        |                |
| 6 Administrative Services                               | -          | 57,913                      | 38,596                     | 7,357                             | 11,397                      | 13,764                          | (87,314)                    | 63,236                       | 66,738             | 118,162          |                |
| 7 Civil Service Commission                              | -          | 5,723                       | 7,717                      | 1,303                             | 2,068                       | 2,499                           | 14,197                      | 474                          | 7,191              | 8,893            |                |
| 8 Human Resources                                       | -          | 155,773                     | 209,922                    | 35,458                            | 56,245                      | 67,989                          | 386,221                     | 12,901                       | 195,627            | 241,918          |                |
| 9 Mayor's Office  | -          | 52,923                      | 70,084                     | 15,001                            | 17,685                      | 26,966                          | (15)                        | 135,752                      | 131,279            | 178,569          |                |
| 10 Law Library  | -          | -                           | -                          | -                                 | -                           | -                               | -                           | -                            | -                  | -                |                |
| <b>TOTAL ALLOCATION OF FY 2020-21 COSTS</b>             | <b>0</b>   | <b>598,225</b>              | <b>703,620</b>             | <b>143,293</b>                    | <b>193,159</b>              | <b>260,996</b>                  | <b>(2,934,705)</b>          | <b>1,313,003</b>             | <b>1,416,880</b>   | <b>1,316,240</b> |                |
| Interest factor through August 2021 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          | 607,198                     | 714,174                    | 145,442                           | 196,057                     | 264,911                         | (2,978,725)                 | 1,332,698                    | 1,438,133          | 1,335,983        |                |
| FY 2020-21 Full Cost Plan Estimates                     | 0          | 1,105,550                   | 813,880                    | 221,372                           | 264,484                     | 413,110                         | (2,650,462)                 | 846,523                      | 1,120,602          | 1,190,051        |                |
| FY 2021-22 Roll-Forward (difference actual to estimate) | 0          | (507,325)                   | (110,260)                  | (78,080)                          | (71,325)                    | (152,114)                       | (284,243)                   | 466,480                      | 296,278            | 126,188          |                |
| <b>TOTAL ALLOCATION IN FY 2022-23 Budget</b>            | <b>0</b>   | <b>99,874</b>               | <b>603,915</b>             | <b>67,362</b>                     | <b>124,732</b>              | <b>112,797</b>                  | <b>(3,262,968)</b>          | <b>1,799,177</b>             | <b>1,734,411</b>   | <b>1,462,172</b> |                |

City and County of San Francisco FY 2022-23 Full Cost Allocation Plan

| 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                                 | -                | 6,836             | 18,472                 | -                     | -                             | 83,506                  | -                          | 959,667           | 6,007           | 153,642        |
| 2 Equipment Depreciation                                | -                | 1,480,667         | -                      | -                     | -                             | -                       | -                          | 341,329           | -               | 141,946        |
| 3 Board of Supervisors                                  | 771,438          | 316,600           | 12,825                 | 48,875                | -                             | -                       | -                          | 334,956           | 14,053          | 179,644        |
| 4 Controller  | 1,232,763        | 80,406            | 30,019                 | (75,918)              | -                             | 620,285                 | -                          | 800,900           | 29,516          | 298,496        |
| 5 Health Service System                                 | (44,261)         | 3,737,742         | (28,047)               | 1,860                 | -                             | -                       | -                          | 6,455,306         | 117,651         | 2,105          |
| 6 Administrative Services                               | 172,010          | 92,571            | 2,090                  | 26,120                | -                             | -                       | -                          | 103,314           | 3,231           | (169,280)      |
| 7 Civil Service Commission                              | 14,628           | 19,354            | 698                    | 2,150                 | 13,670                        | -                       | 71,451                     | 21,294            | 150             | 5,369          |
| 8 Human Resources                                       | 397,943          | 526,503           | 18,978                 | 58,489                | 373,299                       | -                       | 1,951,167                  | 579,282           | 4,089           | 146,068        |
| 9 Mayor's Office  | 363,098          | 149,017           | 6,036                  | 23,004                | -                             | -                       | -                          | 157,656           | 6,614           | 84,554         |
| 10 Law Library  | -                | -                 | -                      | -                     | -                             | -                       | -                          | -                 | -               | -              |
| <b>TOTAL ALLOCATION OF FY 2020-21 COSTS</b>             | <b>2,907,618</b> | <b>6,409,696</b>  | <b>61,071</b>          | <b>84,580</b>         | <b>386,969</b>                | <b>703,791</b>          | <b>2,022,618</b>           | <b>9,753,703</b>  | <b>181,311</b>  | <b>842,544</b> |
| Interest factor through August 2021 expected charge     | 1.015            | 1.015             | 1.015                  | 1.015                 | 1.015                         | 1.015                   | 1.015                      | 1.015             | 1.015           | 1.015          |
| Subtotal before roll-forward                            | 2,951,233        | 6,505,842         | 61,987                 | 85,848                | 392,774                       | 714,348                 | 2,052,957                  | 9,900,008         | 184,031         | 855,182        |
| FY 2020-21 Full Cost Plan Estimates                     | 3,056,558        | 5,911,331         | 95,467                 | 125,572               | 259,037                       | 959,914                 | 2,068,730                  | 9,255,145         | 116,089         | 788,297        |
| FY 2021-22 Roll-Forward (difference actual to estimate) | (148,940)        | 498,365           | (34,396)               | (40,993)              | 127,933                       | (256,123)               | (46,113)                   | 498,558           | 65,222          | 54,248         |
| <b>TOTAL ALLOCATION IN FY 2022-23 Budget</b>            | <b>2,802,293</b> | <b>7,004,207</b>  | <b>27,591</b>          | <b>44,856</b>         | <b>520,707</b>                | <b>458,226</b>          | <b>2,006,844</b>           | <b>10,398,566</b> | <b>249,254</b>  | <b>909,430</b> |

| 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                                 | 847,712                 | 547,217          | -                | -                  | 11,982,735                               | 4,092,914                                  | 16,075,648         | 16,061,477         | \$(14,171) |
| 2 Equipment Depreciation                                | -                       | -                | 15,505           | -                  | 12,116,461                               | 427,597                                    | 12,544,059         | 12,544,059         | \$0        |
| 3 Board of Supervisors                                  | 58,337                  | 179,602          | 33,809           | -                  | 17,242,191                               | 1,194,080                                  | 18,436,271         | 18,436,271         | \$0        |
| 4 Controller  | 141,395                 | 416,482          | 66,907           | -                  | 12,022,737                               | 2,201,027                                  | 14,223,764         | 14,223,764         | \$0        |
| 5 Health Service System                                 | 1,203,653               | 2,496,518        | (124,839)        | -                  | 65,012,191                               | 6,554,769                                  | 71,566,960         | 71,566,960         | \$0        |
| 6 Administrative Services                               | 22,006                  | 43,905           | 14,663           | -                  | 14,620,297                               | 345,500                                    | 14,965,797         | 14,965,797         | \$0        |
| 7 Civil Service Commission                              | 4,056                   | 9,061            | 1,319            | -                  | 746,947                                  | 35,614                                     | 782,561            | 782,561            | \$0        |
| 8 Human Resources                                       | 110,334                 | 246,505          | 35,872           | -                  | 20,290,613                               | 902,085                                    | 21,192,698         | 21,192,698         | \$0        |
| 9 Mayor's Office  | 27,458                  | 84,534           | 15,913           | -                  | 8,115,501                                | 573,998                                    | 8,689,499          | 8,689,499          | \$0        |
| 10 Law Library  | -                       | -                | -                | -                  | 1,841,326                                | -  | 1,841,326          | 1,841,326          | \$0        |
| <b>TOTAL ALLOCATION OF FY 2020-21 COSTS</b>             | <b>2,414,951</b>        | <b>4,023,826</b> | <b>59,148</b>    | <b>0</b>           | <b>163,990,998</b>                       | <b>16,327,584</b>                          | <b>180,318,583</b> | <b>180,304,411</b> |            |
| Interest factor through August 2021 expected charge     | 1.015                   | 1.015            | 1.015            | 1.015              | 1.015                                    | 1.015                                      |                    |                    |            |
| Subtotal before roll-forward                            | 2,451,175               | 4,084,183        | 60,035           | 0                  | 166,450,863                              |  |                    |                    |            |
| FY 2020-21 Full Cost Plan Estimates                     | 2,341,659               | 4,125,756        | 234,668          | 0                  | 155,972,334                              |  |                    |                    |            |
| FY 2021-22 Roll-Forward (difference actual to estimate) | 73,291                  | (101,931)        | (175,520)        | 0                  | 8,018,665                                |  |                    |                    |            |
| <b>TOTAL ALLOCATION IN FY 2022-23 Budget</b>            | <b>2,524,467</b>        | <b>3,982,252</b> | <b>(115,485)</b> | <b>0</b>           | <b>174,469,528</b>                       |  |                    |                    |            |



**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA**  
**STATEMENTS OF FUNCTION AND BENEFIT**  
**FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021**  
**FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

**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, 2021.

| Central Service Building | Depreciation Amount |
|--------------------------|---------------------|
| City Hall                | 6,930,028           |
| Hall of Justice          | 1,974,986           |
| 1 South Van Ness         | 1,948,981           |
| 25 Van Ness              | 261,419             |
| 30 Van Ness              | 0                   |
| 49 South Van Ness        | 241,892             |
| 555 7th Street           | 174,000             |
| 1650 Mission             | 1,058,871           |
| 1660 Mission             | 0                   |
| 1245 Third St            | 3,292,056           |
| 1419 Bryant              | 16,552              |
| 1Newhall                 | 176,862             |
| <b>Total</b>             | <b>16,075,648</b>   |

**CITY HALL Allocations**

|                         | Net Square Footage | Allocation Percent | Allocation       |
|-------------------------|--------------------|--------------------|------------------|
| Administrative Services | 49,244             | 17.91%             | 1,240,925        |
| ADM-Office of Cannabis  | 538                | 0.20%              | 13,566           |
| Assessor-Recorder       | 30,101             | 10.95%             | 758,531          |
| Board of Supervisors    | 32,893             | 11.96%             | 828,888          |
| City Attorney           | 33,123             | 12.04%             | 834,684          |
| Controller              | 30,372             | 11.04%             | 765,360          |
| Elections               | 14,878             | 5.41%              | 374,918          |
| Mayor                   | 29,596             | 10.76%             | 745,805          |
| Mayor's Budget Office   | 0                  | 0.00%              | 0                |
| Public Works - Admin    | 5,195              | 1.89%              | 130,912          |
| Sheriff                 | 15,426             | 5.61%              | 388,728          |
| Technology              | 0                  | 0.00%              | 0                |
| Treasurer/Tax Collector | 33,640             | 12.23%             | 847,712          |
| <b>Subtotal</b>         | <b>275,006</b>     | <b>100.00%</b>     | <b>6,930,028</b> |

**HALL OF JUSTICE (850 Bryant HQ) Allocations**

|                   | Net Square Footage | Allocation Percent | Allocation       |
|-------------------|--------------------|--------------------|------------------|
| Adult Probation   | 21,571             | 4.64%              | 91,727           |
| District Attorney | 17,199             | 3.70%              | 73,136           |
| Medical Examiner  | 0                  | 0.00%              | 0                |
| Police Department | 164,218            | 35.36%             | 698,322          |
| Sheriff           | 132,768            | 28.59%             | 564,584          |
| Trial Courts      | 128,684            | 27.71%             | 547,217          |
| <b>Subtotal</b>   | <b>464,439</b>     | <b>100.00%</b>     | <b>1,974,986</b> |

**1 SOUTH VAN NESS Allocations**

|                                  | Net Square Footage | Allocation Percent | Allocation       |
|----------------------------------|--------------------|--------------------|------------------|
| Administrative Services          | 19,891             | 4.28%              | 83,363           |
| ADM-Real Estate                  | 950                | 0.20%              | 3,981            |
| Controller                       | 0                  | 0.00%              | 0                |
| Economic & Workforce Development | 16,856             | 3.62%              | 70,644           |
| Human Resources                  | 62,478             | 13.44%             | 261,946          |
| Mayor                            | 26,200             | 5.63%              | 109,804          |
| MTA - MUNI                       | 264,318            | 56.84%             | 1,107,758        |
| Police Accountability            | 17,761             | 3.82%              | 74,436           |
| SF Redevelopment Agency          | 19,925             | 4.28%              | 83,506           |
| Technology                       | 36,660             | 7.88%              | 153,642          |
| <b>Subtotal</b>                  | <b>465,039</b>     | <b>100.00%</b>     | <b>1,948,981</b> |

**25 VAN NESS Allocations**

|  | Net Square Footage | Allocation Percent | Allocation |
|--|--------------------|--------------------|------------|
| Administrative Services                | 4,693              | 4.03%              | 10,535     |
| ADM-Real Estate                        | 9,464              | 8.13%              | 21,245     |
| ADM-Risk Management                    | 1,734              | 1.49%              | 3,892      |
| Arts Commission                        | 0                  | 0.00%              | 0          |
| Civil Service Commission               | 2,410              | 2.07%              | 5,410      |
| Ethics                                 | 4,141              | 3.56%              | 9,296      |
| Public Health - Public Health Division | 70,290             | 60.36%             | 157,785    |
| Human Services                         | 2,664              | 2.29%              | 5,980      |
| Human Rights Commission                | 5,006              | 4.30%              | 11,237     |
| MTA - Parking & Traffic                | 1,782              | 1.53%              | 4,000      |
| Police Accountability                  | 0                  | 0.00%              | 0          |
| Public Works - Admin                   | 537                | 0.46%              | 1,205      |
| Rent Arbitration Board                 | 9,229              | 7.07%              | 18,472     |
| Sheriff                                | 2,831              | 2.43%              | 6,355      |
| Status of Women                        | 2,676              | 2.30%              | 6,007      |

Dept:1 BUILDING DEPRECIATION

Subtotal 116,457 100.00% 261,419

49 SOUTH VAN NESS Allocations

|  | Net Square Footage | Allocation Percent | Allocation     |
|--|--------------------|--------------------|----------------|
| Administrative Services                | 40,168             | 9.47%              | 22,914         |
| ADM-Office of Cannabis                 | 1,061              | 0.25%              | 605            |
| Building Inspection                    | 63,316             | 14.93%             | 36,119         |
| City Planning                          | 53,023             | 12.50%             | 30,247         |
| Fire Department                        | 5,302              | 1.25%              | 3,025          |
| Permit Appeals                         | 1,429              | 0.34%              | 815            |
| Public Health - Public Health Division | 32,075             | 7.56%              | 18,297         |
| Public Works - Admin                   | 71,161             | 16.78%             | 40,594         |
| Public Works - Architecture            | 44,469             | 10.49%             | 25,368         |
| Public Works - Engineering             | 70,141             | 16.54%             | 40,012         |
| Public Works - Street Use & Map        | 20,575             | 4.85%              | 11,737         |
| PUC-Public Utilities Bureaus           | 1,676              | 0.40%              | 956            |
| Recreation & Park                      | 11,984             | 2.83%              | 6,836          |
| ADM-Real Estate                        | 7,654              | 1.81%              | 4,366          |
| <b>Subtotal</b>                        | <b>424,035</b>     | <b>100.00%</b>     | <b>241,892</b> |

555 7th St Allocations

|                 | Net Square Footage | Allocation Percent | Allocation     |
|-----------------|--------------------|--------------------|----------------|
| Public Defender | 34,553             | 100.00%            | 174,000        |
| Sheriff         | 0                  | 0.00%              | 0              |
| <b>Subtotal</b> | <b>34,553</b>      | <b>100.00%</b>     | <b>174,000</b> |

1650 MISSION STREET Allocations

|                                  | Net Square Footage | Allocation Percent | Allocation       |
|----------------------------------|--------------------|--------------------|------------------|
| Administrative Services          | 0                  | 0.00%              | 0                |
| Building Inspection              | 0                  | 0.00%              | 0                |
| City Planning                    | 0                  | 0.00%              | 0                |
| Economic & Workforce Development | 1,265              | 2.32%              | 24,567           |
| Human Services                   | 53,259             | 97.68%             | 1,034,305        |
| Permit Appeals                   | 0                  | 0.00%              | 0                |
| <b>Subtotal</b>                  | <b>54,524</b>      | <b>100.00%</b>     | <b>1,058,871</b> |

1419 Bryant

|                             | Net Square Footage | Allocation Percent | Allocation    |
|-----------------------------|--------------------|--------------------|---------------|
| ADM Animal Care And Control | 72,775             | 100.00%            | 16,552        |
| <b>Subtotal</b>             | <b>72,775</b>      | <b>100.00%</b>     | <b>16,552</b> |

1245 Third St

|                   | Net Square Footage | Allocation Percent | Allocation       |
|-------------------|--------------------|--------------------|------------------|
| Police Department | 125,449            | 100.00%            | 3,292,056        |
| <b>Subtotal</b>   | <b>125,449</b>     | <b>100.00%</b>     | <b>3,292,056</b> |

1Newhall Allocations

|                 | Net Square Footage | Allocation Percent | Allocation     |
|-----------------|--------------------|--------------------|----------------|
| ADM-Real Estate | 45,218             | 100.00%            | 176,862        |
| <b>Subtotal</b> | <b>45,218</b>      | <b>100.00%</b>     | <b>176,862</b> |

ALLOCATION SUMMARY

Dept:1 BUILDING DEPRECIATION

| Department   | City Hall        | Hall of Justice  | 1 South Van      | 25 Van Ness    | 30 Van Ness | 49 South Van Ness | 555 7th St     | 1650 Mission St  | 1660 Mission St | 1419 Bryant   | 1245 Third St    | 1Newhall       | Total             |
|--|------------------|------------------|------------------|----------------|-------------|-------------------|----------------|------------------|-----------------|---------------|------------------|----------------|-------------------|
| Administrative Services                                      | 1,240,925        | 0                | 83,363           | 10,535         | 0           | 22,914            | 0              | 0                | 0               | 0             | 0                | 0              | 1,357,737         |
| ADM-Real Estate  | 0                | 0                | 3,981            | 21,245         | 0           | 4,366             | 0              | 0                | 0               | 0             | 0                | 176,862        | 206,454           |
| ADM-Risk Management  | 0                | 0                | 0                | 3,892          | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 3,892             |
| ADM-Office of Cannabis                                       | 13,566           | 0                | 0                | 0              | 0           | 605               | 0              | 0                | 0               | 0             | 0                | 0              | 14,171            |
| ADM Animal Care And Control                                  | 0                | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 16,552        | 0                | 0              | 16,552            |
| Adult Probation  | 0                | 91,727           | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 91,727            |
| Arts Commission  | 0                | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 0                 |
| Assessor-Recorder  | 758,531          | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 758,531           |
| Board of Supervisors   | 828,888          | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 828,888           |
| Building Inspection  | 0                | 0                | 0                | 0              | 0           | 36,119            | 0              | 0                | 0               | 0             | 0                | 0              | 36,119            |
| City Attorney  | 834,684          | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 834,684           |
| City Planning  | 0                | 0                | 0                | 0              | 0           | 30,247            | 0              | 0                | 0               | 0             | 0                | 0              | 30,247            |
| Civil Service Commission                                     | 0                | 0                | 0                | 5,410          | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 5,410             |
| Controller   | 765,360          | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 765,360           |
| District Attorney  | 0                | 73,136           | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 73,136            |
| Economic & Workforce Development                             | 0                | 0                | 70,644           | 0              | 0           | 0                 | 0              | 24,567           | 0               | 0             | 0                | 0              | 95,210            |
| Elections  | 374,918          | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 374,918           |
| Emergency Communications                                     | 0                | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 0                 |
| Ethics   | 0                | 0                | 0                | 9,296          | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 9,296             |
| Fire Department  | 0                | 0                | 0                | 0              | 0           | 3,025             | 0              | 0                | 0               | 0             | 0                | 0              | 3,025             |
| Public Health - Public Health Division                       | 0                | 0                | 0                | 157,785        | 0           | 18,297            | 0              | 0                | 0               | 0             | 0                | 0              | 176,082           |
| Human Resources  | 0                | 0                | 261,846          | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 261,846           |
| Human Rights Commission                                      | 0                | 0                | 0                | 11,237         | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 11,237            |
| Human Services   | 0                | 0                | 0                | 5,980          | 0           | 0                 | 0              | 1,034,305        | 0               | 0             | 0                | 0              | 1,040,285         |
| Mayor  | 745,805          | 0                | 109,804          | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 855,609           |
| Mayor's Budget Office  | 0                | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 0                 |
| Medical Examiner   | 0                | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 0                 |
| MTA - MUNI   | 0                | 0                | 1,107,758        | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 1,107,758         |
| MTA - Parking & Traffic                                      | 0                | 0                | 0                | 4,000          | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 4,000             |
| Police Accountability  | 0                | 0                | 74,436           | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 74,436            |
| Permit Appeals   | 0                | 0                | 0                | 0              | 0           | 815               | 0              | 0                | 0               | 0             | 0                | 0              | 815               |
| Police Department  | 0                | 698,322          | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 3,292,056     | 0                | 0              | 3,990,379         |
| Public Defender  | 0                | 0                | 0                | 0              | 0           | 0                 | 174,000        | 0                | 0               | 0             | 0                | 0              | 174,000           |
| Public Works - Admin   | 130,912          | 0                | 0                | 1,205          | 0           | 40,594            | 0              | 0                | 0               | 0             | 0                | 0              | 172,711           |
| Public Works - Architecture                                  | 0                | 0                | 0                | 0              | 0           | 25,368            | 0              | 0                | 0               | 0             | 0                | 0              | 25,368            |
| Public Works - Engineering                                   | 0                | 0                | 0                | 0              | 0           | 40,012            | 0              | 0                | 0               | 0             | 0                | 0              | 40,012            |
| Public Works - Street Use & Map                              | 0                | 0                | 0                | 0              | 0           | 11,737            | 0              | 0                | 0               | 0             | 0                | 0              | 11,737            |
| PUC-Public Utilities Bureaus                                 | 0                | 0                | 0                | 0              | 0           | 956               | 0              | 0                | 0               | 0             | 0                | 0              | 956               |
| Recreation & Park  | 0                | 0                | 0                | 0              | 0           | 6,836             | 0              | 0                | 0               | 0             | 0                | 0              | 6,836             |
| Rent Arbitration Board                                       | 0                | 0                | 0                | 18,472         | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 18,472            |
| Retirement Commission  | 0                | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 0                 |
| SF Redevelopment Agency                                      | 0                | 0                | 83,506           | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 83,506            |
| Sheriff  | 388,728          | 564,584          | 0                | 6,355          | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 959,667           |
| Status of Women  | 0                | 0                | 0                | 6,007          | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 6,007             |
| Technology   | 0                | 0                | 153,642          | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 153,642           |
| Treasurer/Tax Collector                                      | 847,712          | 0                | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 847,712           |
| Trial Courts   | 0                | 547,217          | 0                | 0              | 0           | 0                 | 0              | 0                | 0               | 0             | 0                | 0              | 547,217           |
| <b>Total allocated to Departments</b>                        | <b>6,930,028</b> | <b>1,974,986</b> | <b>1,948,981</b> | <b>261,419</b> | <b>0</b>    | <b>241,892</b>    | <b>174,000</b> | <b>1,058,871</b> | <b>0</b>        | <b>16,552</b> | <b>3,292,056</b> | <b>176,862</b> | <b>16,075,648</b> |
| LESS - Non-Allocable   |                  |                  |                  |                |             |                   |                |                  |                 |               |                  |                | (14,171)          |
| <b>Total Allocable Depreciation Allocated to Departments</b> |                  |                  |                  |                |             |                   |                |                  |                 |               |                  |                | <b>16,061,477</b> |

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

**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, 2021. 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 | 7,509     |
| Administrative Services             | ADM Total | 421,562   |
| Adult Probation                     | ADP Total | 12,410    |
| Asian Art Museum                    | AAM Total | 56,119    |
| Arts Commission                     | ART Total | 1,026     |
| Assessor-Recorder                   | ASR Total | 37,961    |
| Board of Supervisors                | BOS Total | 0         |
| City Attorney                       | CAT Total | 11,988    |
| City Planning                       | CPC Total | 89,863    |
| Controller                          | CON Total | 489       |
| District Attorney                   | DAT Total | 37,442    |
| Economic & Workforce Development    | ECN Total | 7,837     |
| Elections                           | REG Total | 73,325    |
| Emergency Communications            | DEM Total | 222,868   |
| Fine Arts Museums                   | FAM Total | 37,933    |
| Fire Department                     | FIR Total | 2,822,879 |
| Homelessness                        | HOM Total | 8,085     |
| Health Service System               | HSS Total | 4,221     |
| Public Health - Public Health Admin | DPH Total | 1,992,874 |
| Human Resources                     | HRD Total | 1,325     |
| Human Services                      | HSA Total | 154,820   |
| Juvenile Probation                  | JUV Total | 57,007    |
| Municipal Transportation Agency     | MTA Total | 0         |
| Police Department                   | POL Total | 2,695,889 |
| Public Defender                     | PDR Total | 27,774    |
| Public Library                      | LIB Total | 2,041     |
| Public Works - Admin                | DPW Total | 1,616,989 |
| Recreation & Park                   | REC Total | 1,480,667 |
| ADM-Real Estate                     | RES Total | 162,375   |
| Sheriff                             | SHF Total | 341,329   |
| Technology                          | TIS Total | 141,946   |
| Treasurer/Tax Collector             | TTX Total | 0         |
| War Memorial                        | WAR Total | 15,505    |

**Total allocated to Departments**

**12,544,059**

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
 STATEMENTS OF FUNCTION AND BENEFIT  
 FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021  
 FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

**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**

|  | <b>Total Costs</b> |
|--|--------------------|
| Salary and Fringe Costs                              | 13,878,286         |
| Contractual Services - Budget Analyst                | 2,363,745          |
| Other Contractual Services                           | 1,286,254          |
| Materials & Supplies                                 | 80,030             |
| Services of Other Departments                        | 342,140            |
| <b>Total Expenditures Per PeopleSoft</b>             | <b>17,950,454</b>  |
| <br>   |                    |
| <b>Adjustments</b>                                   |                    |
| Revenues   | (204,615)          |
| Work Order Recoveries for Services to Departments    | (236,965)          |
| <b>Adjustments - Total Revenue Per PeopleSoft</b>    | <b>(441,580)</b>   |
| <br>   |                    |
| Expenditures Net of Revenues                         | 17,745,839         |
| Expenditures Net of Recoveries                       | 17,713,489         |
| <b>Expenditures Net of Revenues &amp; Recoveries</b> | <b>17,508,874</b>  |

B. INCOMING COSTS

| Department                   | Board of Supervisors Incoming Total |
|------------------------------|-------------------------------------|
| 1 Building Depreciation      | 828,888                             |
| 2 Equipment Depreciation     | 0                                   |
| 4 Controller                 | 61,922                              |
| 5 Health Service System      | 754,686                             |
| 6 Administrative Services    | 26,827                              |
| 7 Civil Service Commission   | 1,817                               |
| 8 Human Resources            | 49,440                              |
| 9 Mayor                      | 11,972                              |
| <b>Total Incoming</b>        | <b>1,735,552</b>                    |
| <b>Total Allocated Costs</b> | <b>19,244,427</b>                   |

Combined Board of Supervisors Allocations

|  | FY 2020-21 Department Budget | FY 2020-21 Budget % | Initial Allocation | Costs for Services Provided to Departments | Total Costs Allocated to Departments | Direct Billings | Total BOS Allocation | Note              |
|--|------------------------------|---------------------|--------------------|--|--------------------------------------|-----------------|----------------------|-------------------|
| Academy of Sciences                    | 5,587,723                    | 0.04%               | 7,639              | -  | 7,639                                | -               | 7,639                |                   |
| Administrative Services                | 470,834,939                  | 3.34%               | 643,677            | -  | 643,677                              | -               | 643,677              |                   |
| Adult Probation                        | 41,818,109                   | 0.30%               | 57,169             | -  | 57,169                               | -               | 57,169               |                   |
| Airport                                | 1,170,021,775                | 8.31%               | 1,599,533          | -  | 1,599,533                            | -               | 1,599,533            |                   |
| Arts Commission                        | 23,762,015                   | 0.17%               | 32,485             | -  | 32,485                               | -               | 32,485               |                   |
| Asian Art Museum                       | 10,236,316                   | 0.07%               | 13,994             | -  | 13,994                               | -               | 13,994               |                   |
| Assessor-Recorder                      | 39,105,431                   | 0.28%               | 53,461             | -  | 53,461                               | -               | 53,461               |                   |
| Board of Supervisors                   | 18,606,318                   | 0.13%               | 25,437             | -  | 25,437                               | -               | 25,437               | Not allocated out |
| Building Inspection                    | 89,501,462                   | 0.64%               | 122,357            | -  | 122,357                              | -               | 122,357              |                   |
| Child Support Services                 | 13,409,069                   | 0.10%               | 18,331             | -  | 18,331                               | -               | 18,331               |                   |
| Children & Families Commission         | 31,194,003                   | 0.22%               | 42,645             | -  | 42,645                               | -               | 42,645               |                   |
| Children, Youth & Families             | 285,355,499                  | 2.03%               | 390,109            | -  | 390,109                              | -               | 390,109              |                   |
| City Attorney                          | 93,814,525                   | 0.67%               | 128,254            | -  | 128,254                              | -               | 128,254              |                   |
| City Planning                          | 60,371,324                   | 0.43%               | 82,533             | -  | 82,533                               | -               | 82,533               |                   |
| Civil Service Commission               | 1,286,033                    | 0.01%               | 1,758              | -  | 1,758                                | -               | 1,758                |                   |
| Controller                             | 75,093,898                   | 0.53%               | 102,661            | -  | 102,661                              | -               | 102,661              |                   |
| District Attorney                      | 73,721,806                   | 0.52%               | 100,785            | -  | 100,785                              | -               | 100,785              |                   |
| Economic & Workforce Development       | 96,139,625                   | 0.68%               | 131,432            | -  | 131,432                              | -               | 131,432              |                   |
| Elections                              | 24,388,329                   | 0.17%               | 33,341             | -  | 33,341                               | -               | 33,341               |                   |
| Emergency Communications               | 117,088,290                  | 0.83%               | 160,071            | -  | 160,071                              | -               | 160,071              |                   |
| Environment                            | 38,599,389                   | 0.27%               | 52,769             | -  | 52,769                               | -               | 52,769               |                   |
| Ethics                                 | 4,724,515                    | 0.03%               | 6,459              | -  | 6,459                                | -               | 6,459                |                   |
| Fine Arts Museums                      | 18,470,103                   | 0.13%               | 25,250             | -  | 25,250                               | -               | 25,250               |                   |
| Fire Department                        | 412,290,704                  | 2.93%               | 563,641            | -  | 563,641                              | -               | 563,641              |                   |
| General City Responsibility            | 572,541,420                  | 4.07%               | 782,719            | -  | 782,719                              | -               | 782,719              | Not allocated out |
| Health Service System                  | 12,102,328                   | 0.09%               | 16,545             | -  | 16,545                               | -               | 16,545               |                   |
| Public Health - Behavioral Health      | 535,517,649                  | 3.80%               | 732,104            | -  | 732,104                              | -               | 732,104              |                   |
| Public Health - Health at Home         | 8,236,557                    | 0.06%               | 11,260             | -  | 11,260                               | -               | 11,260               |                   |
| Public Health - Health Network         | 296,655,415                  | 2.11%               | 405,557            | -  | 405,557                              | -               | 405,557              |                   |
| Public Health - Jail Health            | 37,890,187                   | 0.27%               | 51,800             | -  | 51,800                               | -               | 51,800               |                   |
| Public Health - Laguna Honda Hospital  | 300,803,380                  | 2.14%               | 411,227            | -  | 411,227                              | -               | 411,227              |                   |
| Public Health - Primary Care           | 114,978,667                  | 0.82%               | 157,187            | -  | 157,187                              | -               | 157,187              |                   |
| Public Health - Public Health Admin    | 180,600,117                  | 1.28%               | 246,898            | -  | 246,898                              | -               | 246,898              |                   |
| Public Health - Public Health Division | 297,695,457                  | 2.11%               | 406,978            | -  | 406,978                              | -               | 406,978              |                   |
| Public Health - SF General Hospital    | 996,821,628                  | 7.08%               | 1,362,751          | -  | 1,362,751                            | -               | 1,362,751            |                   |
| Homelessness and Supportive Housing    | 852,119,737                  | 6.05%               | 1,164,930          | -  | 1,164,930                            | -               | 1,164,930            |                   |
| Human Resources                        | 108,030,770                  | 0.77%               | 147,688            | -  | 147,688                              | -               | 147,688              |                   |
| Human Rights Commission                | 11,205,068                   | 0.08%               | 15,318             | -  | 15,318                               | -               | 15,318               |                   |
| Human Services                         | 1,393,346,901                | 9.90%               | 1,904,840          | -  | 1,904,840                            | -               | 1,904,840            |                   |
| Juvenile Probation                     | 41,284,225                   | 0.29%               | 56,440             | -  | 56,440                               | -               | 56,440               |                   |
| Law Library                            | 1,937,106                    | 0.01%               | 2,648              | -  | 2,648                                | -               | 2,648                |                   |
| Mayor                                  | 204,157,287                  | 1.45%               | 279,103            | -  | 279,103                              | -               | 279,103              |                   |
| MTA - MUNI                             | 1,206,568,490                | 8.57%               | 1,649,496          | 35,318                                     | 1,684,814                            | (35,318)        | 1,649,496            |                   |

|   |                       |                |                   |                |                   |                  |                   |
|---|-----------------------|----------------|-------------------|----------------|-------------------|------------------|-------------------|
| MTA - Parking & Traffic   | 222,787,868           | 1.58%          | 304,573           | -              | 304,573           | -                | 304,573           |
| MTA - Taxicab Commission  | 6,231,921             | 0.04%          | 8,520             | -              | 8,520             | -                | 8,520             |
| Permit Appeals  | 1,177,452             | 0.01%          | 1,610             | -              | 1,610             | -                | 1,610             |
| Police Accountability   | 10,415,143            | 0.07%          | 14,239            | -              | 14,239            | -                | 14,239            |
| Police Department   | 667,891,102           | 4.74%          | 913,072           | -              | 913,072           | -                | 913,072           |
| Port Commission   | 124,770,345           | 0.89%          | 170,573           | 3,609          | 174,182           | (3,609)          | 170,573           |
| Public Defender   | 42,256,703            | 0.30%          | 57,769            | -              | 57,769            | -                | 57,769            |
| Public Library  | 151,700,834           | 1.08%          | 207,390           | -              | 207,390           | -                | 207,390           |
| Public Works - Admin  | (17,007,794)          | -0.12%         | (23,251)          | -              | (23,251)          | -                | (23,251)          |
| Public Works - Architecture   | 39,888,193            | 0.28%          | 54,531            | -              | 54,531            | -                | 54,531            |
| Public Works - Building Repair  | 36,000,281            | 0.26%          | 49,216            | -              | 49,216            | -                | 49,216            |
| Public Works - Construction   | -                     | 0.00%          | -                 | -              | -                 | -                | -                 |
| Public Works - Engineering  | 82,247,078            | 0.58%          | 112,440           | -              | 112,440           | -                | 112,440           |
| Public Works - Street Environment   | 108,917,115           | 0.77%          | 148,900           | -              | 148,900           | -                | 148,900           |
| Public Works - Street Sewer   | 23,313,677            | 0.17%          | 31,872            | -              | 31,872            | -                | 31,872            |
| Public Works - Street Use & Map   | 27,483,896            | 0.20%          | 37,573            | -              | 37,573            | -                | 37,573            |
| Public Works - Urban Forest   | 41,908,180            | 0.30%          | 57,293            | -              | 57,293            | -                | 57,293            |
| PUC-Clean Power SF  | 210,972,355           | 1.50%          | 288,420           | -              | 288,420           | -                | 288,420           |
| PUC-Hetch Hetchy  | 204,020,597           | 1.45%          | 278,916           | -              | 278,916           | -                | 278,916           |
| PUC-Public Utilities Bureaus  | (23,523)              | 0.00%          | (32)              | 122,555        | 122,523           | (122,555)        | (32)              |
| PUC-Wastewater  | 277,513,391           | 1.97%          | 379,388           | -              | 379,388           | -                | 379,388           |
| PUC-Water   | 564,289,271           | 4.01%          | 771,438           | 75,483         | 846,920           | (75,483)         | 771,438           |
| Recreation & Park   | 231,586,029           | 1.65%          | 316,600           | -              | 316,600           | -                | 316,600           |
| Rent Arbitration Board  | 9,381,302             | 0.07%          | 12,825            | -              | 12,825            | -                | 12,825            |
| Retirement Commission   | 35,750,791            | 0.25%          | 48,875            | -              | 48,875            | -                | 48,875            |
| SF Unified School District  | -                     | 0.00%          | -                 | -              | -                 | -                | -                 |
| Sheriff   | 245,012,613           | 1.74%          | 334,956           | -              | 334,956           | -                | 334,956           |
| Status of Women   | 10,279,426            | 0.07%          | 14,053            | -              | 14,053            | -                | 14,053            |
| Technology  | 131,405,646           | 0.93%          | 179,644           | -              | 179,644           | -                | 179,644           |
| Treasurer/Tax Collector   | 42,671,873            | 0.30%          | 58,337            | -              | 58,337            | -                | 58,337            |
| Trial Courts  | 131,374,564           | 0.93%          | 179,602           | -              | 179,602           | -                | 179,602           |
| War Memorial  | 24,730,294            | 0.18%          | 33,809            | -              | 33,809            | -                | 33,809            |
| <b>Subtotal</b>   | <b>14,076,860,212</b> | <b>100.00%</b> | <b>19,244,427</b> | <b>236,965</b> | <b>19,481,391</b> | <b>(236,965)</b> | <b>19,244,427</b> |
| Net out amounts allocated to Board of Supervisors and General City not charged to Departments |                       |                |                   |                |                   |                  | (808,156)         |
| <b>Total allocated to Departments</b>   |                       |                |                   |                |                   |                  | <b>18,436,271</b> |

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
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**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 2020-21 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 from FY20/21 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 2020-21 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.

A. DEPARTMENT COSTS

|   | Amount             | General Admin    | Bdgt/Acctg/System<br>Operations | Payroll &<br>Personnel<br>Services | Audits /<br>Nonallocable | General Govt/<br>Nonallocable |
|---|--------------------|------------------|---------------------------------|------------------------------------|--------------------------|-------------------------------|
| <i>Salaries and Benefits %</i>                        | 100.00%            | 10.17%           | 58.69%                          | 4.95%                              | 21.38%                   | 4.82%                         |
| Salaries and Benefits                                 | 51,462,000         | 5,232,212        | 30,201,486                      | 2,545,230                          | 11,001,155               | 2,481,917                     |
| Controller Other Departmental Expenditures            | 15,195,598         | 1,544,957        | 8,917,835                       | 751,550                            | 3,248,399                | 732,855                       |
| <b>Controller/General City Employee Support Costs</b> |                    |                  |                                 |                                    |                          |                               |
| Unemployment Mgmt                                     | 65,000             | 0                | 0                               | 65,000                             | 0                        | 0                             |
| Fingerprinting New Employees                          | 0                  | 0                | 0                               | 0                                  | 0                        | 0                             |
| Local 21 Life Insurance                               | 149,009            | 0                | 0                               | 149,009                            | 0                        | 0                             |
| MEA Flexible Benefits Administration                  | 0                  | 0                | 0                               | 0                                  | 0                        | 0                             |
| <b>Subtotal General City Employee Support:</b>        | <b>214,009</b>     | <b>0</b>         | <b>0</b>                        | <b>214,009</b>                     | <b>0</b>                 | <b>0</b>                      |
| <b>Total Controller/General City Expenditures</b>     | <b>66,871,607</b>  | <b>6,777,170</b> | <b>39,119,321</b>               | <b>3,510,790</b>                   | <b>14,249,555</b>        | <b>3,214,772</b>              |
| <b>Adjustments</b>                                    |                    |                  |                                 |                                    |                          |                               |
| Membership Fees                                       | (4,697)            | (4,697)          | 0                               | 0                                  | 0                        | 0                             |
| Revenues  | (2,154,261)        | (312,444)        | (516,153)                       | (142,791)                          | 0                        | (1,182,874)                   |
| <b>Subtotal Adjustments</b>                           | <b>(2,158,958)</b> | <b>(317,141)</b> | <b>(516,153)</b>                | <b>(142,791)</b>                   | <b>0</b>                 | <b>(1,182,874)</b>            |
| <b>Net Costs</b>                                      | <b>64,712,649</b>  | <b>6,460,029</b> | <b>38,603,168</b>               | <b>3,367,999</b>                   | <b>14,249,555</b>        | <b>2,031,899</b>              |
| General Admin Distribution by salary %                | 0                  | (6,460,029)      | 4,220,276                       | 355,664                            | 1,537,273                | 346,817                       |
| <b>Adjusted Costs</b>                                 | <b>64,712,649</b>  | <b>0</b>         | <b>42,823,445</b>               | <b>3,723,662</b>                   | <b>15,786,827</b>        | <b>2,378,715</b>              |

B. INCOMING COSTS - (Default Spread Salary%)

| Department                 | Controller<br>Incoming - excl.<br>amts specific to<br>General City<br>Responsibility | Budget and<br>Accounting<br>Operations | Payroll &<br>Personnel<br>Services | Audits            | General Govt/<br>Nonallocable |
|----------------------------|--|--|------------------------------------|-------------------|-------------------------------|
| 1 Building Depreciation    | 765,360  | 500,002                                | 42,138                             | 182,130           | 41,090                        |
| 2 Equipment Depreciation   | 489  | 320                                    | 27                                 | 116               | 26                            |
| 3 Board of Supervisors     | 102,661  | 67,067                                 | 5,652                              | 24,430            | 5,511                         |
| 5 Health Service System    | 779,500  | 509,240                                | 42,916                             | 185,495           | 41,849                        |
| 6 Administrative Services  | 164,953  | 107,762                                | 9,082                              | 39,253            | 8,856                         |
| City Attorney- s/b \$0     | 0  | 0                                      | 0                                  | 0                 | 0                             |
| 7 Civil Service Commission | 6,043  | 3,948                                  | 333                                | 1,438             | 324                           |
| 8 Human Resources          | 164,380  | 107,388                                | 9,050                              | 39,117            | 8,825                         |
| 9 Mayor's Budget Office    | 48,320   | 31,567                                 | 2,660                              | 11,499            | 2,594                         |
|                            | 0  | 0                                      | 0                                  | 0                 | 0                             |
|                            | 0  | 0                                      | 0                                  | 0                 | 0                             |
| <b>Total Incoming</b>      | <b>2,031,705</b>   | <b>1,327,294</b>                       | <b>111,858</b>                     | <b>483,478</b>    | <b>109,075</b>                |
| <b>C. TOTAL ALLOCATED</b>  | <b>66,744,355</b>  | <b>44,150,739</b>                      | <b>3,835,520</b>                   | <b>16,270,306</b> | <b>2,487,790</b>              |



**D. DEPARTMENTAL ALLOCATIONS**  
**Total Allocated**  
**Costs Identified To Departments**

**\$44,150,739**  
**4,242,979**  
**39,907,759**

|   | FY 2020-21<br>Department<br>Budget | FY 2020-21<br>Budget % | Admin &<br>Accounting<br>Allocation | Midyear IDS Budget<br>Adjustment | Direct Billed | FY 2020-21<br>FTE | FTE %  | Payroll Allocation | Direct Billed | Total Dept<br>Allocation |
|---|------------------------------------|------------------------|-------------------------------------|----------------------------------|---------------|-------------------|--------|--------------------|---------------|--------------------------|
| Academy of Sciences                     | 5,587,723                          | 0.04%                  | 15,595                              |                                  | -             | 11                | 0.03%  | 1,291              | -             | -                        |
| Administrative Services                 | 470,834,939                        | 3.29%                  | 1,314,065                           |                                  | (109,450)     | 930               | 2.82%  | 108,014            | -             | 1,312,629                |
| Adult Probation                         | 41,818,109                         | 0.29%                  | 116,711                             |                                  | (8,563)       | 161               | 0.49%  | 18,661             | -             | 126,810                  |
| Airport                                 | 1,170,021,775                      | 8.18%                  | 3,265,444                           | 1,039,937                        | (6,723,599)   | 1,644             | 4.98%  | 191,011            | (129,999)     | (2,357,206)              |
| Arts Commission                         | 23,762,015                         | 0.17%                  | 66,318                              |                                  | -             | 36                | 0.11%  | 4,147              | -             | 70,465                   |
| Asian Art Museum                        | 10,236,316                         | 0.07%                  | 28,569                              |                                  | -             | 51                | 0.15%  | 5,893              | -             | -                        |
| Assessor-Recorder                       | 39,105,431                         | 0.27%                  | 109,140                             |                                  | -             | 179               | 0.54%  | 20,779             | -             | 129,919                  |
| Board of Supervisors                    | 18,606,318                         | 0.13%                  | 51,929                              |                                  | -             | 86                | 0.26%  | 9,993              | -             | 61,922                   |
| Building Inspection                     | 89,501,462                         | 0.63%                  | 249,792                             |                                  | (235,394)     | 270               | 0.82%  | 31,391             | -             | 45,789                   |
| Child Support Services                  | 13,409,069                         | 0.09%                  | 37,424                              | 18,345                           | (59,128)      | 66                | 0.20%  | 7,683              | -             | 4,324                    |
| Children & Families Commission          | 31,194,003                         | 0.22%                  | 87,060                              |                                  | (27,978)      | 12                | 0.04%  | 1,411              | -             | 60,493                   |
| Children, Youth & Families              | 285,355,499                        | 2.00%                  | 796,406                             |                                  | (41,897)      | 60                | 0.18%  | 6,992              | -             | 761,501                  |
| City Attorney                           | 93,814,525                         | 0.66%                  | 261,829                             | 1,220,000                        | (592,921)     | 298               | 0.90%  | 34,659             | -             | 923,568                  |
| City Planning                           | 60,371,324                         | 0.42%                  | 168,492                             |                                  | -             | 227               | 0.69%  | 26,386             | -             | 194,878                  |
| Civil Service Commission                | 1,286,033                          | 0.01%                  | 3,589                               |                                  | -             | 5                 | 0.02%  | 586                | -             | 4,175                    |
| Controller                              | 75,093,898                         | 0.53%                  | 209,582                             |                                  | -             | 286               | 0.87%  | 33,225             | -             | 242,807                  |
| Department of Police Accountability     | 10,415,143                         | 0.07%                  | 29,068                              | 64,515                           | (57,800)      | 49                | 0.15%  | 5,664              | -             | 41,446                   |
| District Attorney                       | 73,721,806                         | 0.52%                  | 205,752                             |                                  | -             | 302               | 0.91%  | 35,094             | -             | 240,846                  |
| Economic & Workforce Development        | 96,139,625                         | 0.67%                  | 268,319                             |                                  | -             | 125               | 0.38%  | 14,486             | -             | 282,804                  |
| Elections                               | 24,388,329                         | 0.17%                  | 68,066                              |                                  | -             | 112               | 0.34%  | 12,957             | -             | 81,023                   |
| Emergency Communications                | 117,088,290                        | 0.82%                  | 326,785                             |                                  | -             | 277               | 0.84%  | 32,141             | -             | 358,925                  |
| Environment                             | 38,599,389                         | 0.27%                  | 107,728                             |                                  | (1,000)       | 86                | 0.26%  | 10,024             | -             | 116,752                  |
| Ethics                                  | 4,724,515                          | 0.03%                  | 13,186                              |                                  | (10,680)      | 21                | 0.06%  | 2,423              | -             | 4,928                    |
| Fine Arts Museums                       | 18,470,103                         | 0.13%                  | 51,549                              |                                  | -             | 105               | 0.32%  | 12,160             | -             | 63,709                   |
| Fire Department                         | 412,290,704                        | 2.88%                  | 1,150,673                           |                                  | (135,685)     | 1,753             | 5.31%  | 203,658            | -             | 1,218,646                |
| General City Responsibility             | 572,541,420                        | 4.00%                  | 1,597,921                           | 125,302                          | (7,696,385)   | -                 | 0.00%  | -                  | -             | (5,973,162)              |
| Health Service System                   | 12,102,328                         | 0.08%                  | 33,777                              | 20,000                           | (65,693)      | 54                | 0.16%  | 6,280              | -             | (5,636)                  |
| Homelessness and Supportive Housing     | 852,119,737                        | 5.96%                  | 2,378,203                           |                                  | -             | 137               | 0.41%  | 15,877             | -             | 2,394,080                |
| Human Resources                         | 108,030,770                        | 0.76%                  | 301,506                             |                                  | -             | 187               | 0.57%  | 21,759             | -             | 323,265                  |
| Human Rights Commission                 | 11,205,068                         | 0.08%                  | 31,273                              |                                  | -             | 24                | 0.07%  | 2,801              | -             | 34,074                   |
| Human Services                          | 1,393,346,901                      | 9.74%                  | 3,888,728                           |                                  | (2,427,646)   | 2,260             | 6.84%  | 262,536            | -             | 1,723,618                |
| Juvenile Probation                      | 41,284,225                         | 0.29%                  | 115,221                             |                                  | (64,128)      | 176               | 0.53%  | 20,400             | -             | 71,494                   |
| Law Library                             | 1,937,106                          | 0.01%                  | 5,406                               |                                  | -             | 2                 | 0.01%  | 239                | -             | 5,645                    |
| Mayor                                   | 204,157,287                        | 1.43%                  | 569,788                             |                                  | (87,075)      | 140               | 0.43%  | 16,315             | -             | 499,027                  |
| MTA - MUNI                              | 1,206,568,490                      | 8.44%                  | 3,367,443                           | 1,168,413                        | (5,865,934)   | 4,473             | 13.55% | 519,657            | -             | (810,421)                |
| MTA - Parking & Traffic                 | 222,787,868                        | 1.56%                  | 621,784                             |                                  | -             | 747               | 2.26%  | 86,744             | -             | 708,528                  |
| MTA - Taxicab Commission                | 6,231,921                          | 0.04%                  | 17,393                              |                                  | -             | 28                | 0.08%  | 3,235              | -             | 20,628                   |
| Permit Appeals                          | 1,177,452                          | 0.01%                  | 3,286                               | 4,785                            | (5,933)       | 5                 | 0.01%  | 531                | -             | 2,670                    |
| Police Department                       | 667,891,102                        | 4.67%                  | 1,864,035                           |                                  | -             | 2,924             | 8.86%  | 339,714            | -             | 2,203,749                |
| Port Commission                         | 124,770,345                        | 0.87%                  | 348,225                             |                                  | (310,512)     | 243               | 0.74%  | 28,287             | -             | 66,000                   |
| Public Defender                         | 42,256,703                         | 0.30%                  | 117,935                             |                                  | -             | 197               | 0.60%  | 22,935             | -             | 140,871                  |
| Public Health - Admin                   | 180,600,117                        | 1.26%                  | 504,042                             |                                  | (2,313,314)   | 851               | 2.58%  | 98,847             | -             | (1,710,426)              |
| Public Health - Behavioral Health       | 535,517,649                        | 3.75%                  | 1,494,590                           |                                  | (283,435)     | 598               | 1.81%  | 69,505             | -             | 1,280,660                |
| Public Health - Health at Home          | 8,236,557                          | 0.06%                  | 22,988                              |                                  | -             | 42                | 0.13%  | 4,908              | -             | 27,896                   |
| Public Health - Health Network Services | 296,655,415                        | 2.07%                  | 827,943                             |                                  | -             | 390               | 1.18%  | 45,286             | -             | 873,229                  |
| Public Health - Jail Health             | 37,890,187                         | 0.26%                  | 105,749                             |                                  | -             | 139               | 0.42%  | 16,178             | -             | 121,927                  |
| Public Health - Laguna Honda Hospital   | 300,803,380                        | 2.10%                  | 839,520                             |                                  | (1,165,067)   | 1,335             | 4.04%  | 155,064            | -             | (170,483)                |
| Public Health - Primary Care            | 114,978,667                        | 0.80%                  | 320,897                             |                                  | -             | 385               | 1.17%  | 44,773             | -             | 365,670                  |

|                                       |                       |                |                   |                  |                     |               |                |                  |                  |                   |
|---------------------------------------|-----------------------|----------------|-------------------|------------------|---------------------|---------------|----------------|------------------|------------------|-------------------|
| Public Health - Public Health         | 297,695,457           | 2.08%          | 830,846           | -                | 333                 | 1.01%         | 38,696         | -                | 869,542          |                   |
| Public Health - SF General Hospital   | 996,821,628           | 6.97%          | 2,782,055         | (3,216,365)      | 2,986               | 9.05%         | 346,953        | -                | (87,357)         |                   |
| Public Library                        | 151,700,834           | 1.06%          | 423,386           | (322,263)        | 680                 | 2.06%         | 78,970         | -                | 180,093          |                   |
| Public Works - Admin                  | (17,007,794)          | -0.12%         | (47,467)          | 238,068          | (2,183,808)         | 149           | 0.45%          | 17,321           | (1,975,886)      |                   |
| Public Works - Architecture           | 39,888,193            | 0.28%          | 111,325           | -                | 202                 | 0.61%         | 23,508         | -                | 134,833          |                   |
| Public Works - Building Repair        | 36,000,281            | 0.25%          | 100,474           | -                | 111                 | 0.34%         | 12,858         | -                | 113,332          |                   |
| Public Works - Engineering            | 82,247,078            | 0.58%          | 229,546           | -                | 271                 | 0.82%         | 31,466         | -                | 261,012          |                   |
| Public Works - Street Env             | 108,917,115           | 0.76%          | 303,980           | -                | 365                 | 1.11%         | 42,431         | -                | 346,410          |                   |
| Public Works - Street Sewer           | 23,313,677            | 0.16%          | 65,067            | -                | 62                  | 0.19%         | 7,167          | -                | 72,234           |                   |
| Public Works - Street Use & Map       | 27,483,896            | 0.19%          | 76,706            | -                | 98                  | 0.30%         | 11,369         | -                | 88,074           |                   |
| Public Works - Urban Forest           | 41,908,180            | 0.29%          | 116,963           | -                | 118                 | 0.36%         | 13,742         | -                | 130,705          |                   |
| PUC-Clean Power SF                    | 210,972,355           | 1.48%          | 588,808           | 329,398          | (108,594)           | 22            | 0.07%          | 2,608            | 812,220          |                   |
| PUC-Hetch Hetchy                      | 204,020,597           | 1.43%          | 569,406           | (79,743)         | 340                 | 1.03%         | 39,541         | -                | 529,205          |                   |
| PUC                                   | (23,523)              | 0.00%          | (66)              | (3,547,684)      | 672                 | 2.04%         | 78,065         | -                | (3,469,684)      |                   |
| PUC-Wastewater                        | 277,513,391           | 1.94%          | 774,519           | (211,392)        | 421                 | 1.27%         | 48,898         | -                | 612,025          |                   |
| PUC-Water                             | 564,289,271           | 3.95%          | 1,574,890         | (422,561)        | 692                 | 2.10%         | 80,435         | -                | 1,232,763        |                   |
| Recreation & Park                     | 231,586,029           | 1.62%          | 646,339           | (672,354)        | 916                 | 2.77%         | 106,420        | -                | 80,406           |                   |
| Rent Arbitration Board                | 9,381,302             | 0.07%          | 26,183            | -                | 33                  | 0.10%         | 3,836          | -                | 30,019           |                   |
| Retirement Commission                 | 35,750,791            | 0.25%          | 99,778            | 14,216           | (201,734)           | 102           | 0.31%          | 11,822           | (75,918)         |                   |
| SF Redevelopment Agency               | 222,250,766           | 1.55%          | 620,285           | -                | -                   | 0.00%         | -              | -                | 620,285          |                   |
| SF Unified School District            | -                     | 0.00%          | -                 | -                | -                   | 0.00%         | -              | -                | -                |                   |
| Sheriff                               | 245,012,613           | 1.71%          | 683,812           | -                | 1,008               | 3.05%         | 117,088        | -                | 800,900          |                   |
| Status of Women                       | 10,279,426            | 0.07%          | 28,689            | -                | 7                   | 0.02%         | 826            | -                | 29,516           |                   |
| Technology                            | 131,405,646           | 0.92%          | 366,743           | (97,772)         | 254                 | 0.77%         | 29,524         | -                | 298,496          |                   |
| Treasurer/Tax Collector               | 42,671,873            | 0.30%          | 119,094           | -                | 192                 | 0.58%         | 22,301         | -                | 141,395          |                   |
| Trial Courts                          | 131,374,564           | 0.92%          | 366,657           | -                | 429                 | 1.30%         | 49,825         | -                | 416,482          |                   |
| War Memorial                          | 24,730,294            | 0.17%          | 69,020            | (9,364)          | 62                  | 0.19%         | 7,251          | -                | 66,907           |                   |
| <b>Subtotal</b>                       | <b>14,299,110,978</b> | <b>100.00%</b> | <b>39,907,759</b> | <b>4,242,979</b> | <b>(39,362,850)</b> | <b>33,015</b> | <b>100.00%</b> | <b>3,835,520</b> | <b>(129,999)</b> | <b>8,493,409</b>  |
| Net out amount not allocated out      |                       |                |                   |                  |                     |               |                |                  |                  | 5,730,355         |
| <b>Total allocated to Departments</b> |                       |                |                   |                  |                     |               |                |                  |                  | <b>14,223,764</b> |

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

**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, 2021. 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   | 4,509,575          | 266,638                     | 322,571              | 5,098,784                         |
| Mandatory Fringe Benefits  | 2,367,060          | 118,872                     | 133,768              | 2,619,700                         |
| Non-Personnel Services   | 1,443,757          | 577,463                     | 2,459                | 2,023,679                         |
| Materials & Supplies   | 23,782             | 7,159                       | 68                   | 31,009                            |
| Services Of Other Depts  | 1,799,927          | -                           | 10,224               | 1,810,151                         |
| <b>Total Expenditures Per Cost Center:</b>                       | <b>10,144,101</b>  | <b>970,132</b>              | <b>469,090</b>       | <b>11,583,323</b>                 |
| <b>Total Expenditures Per Financial System</b>                   | <b>10,144,101</b>  | <b>970,132</b>              | <b>469,090</b>       | <b>11,583,323</b>                 |

| Adjustments                           | HSS Administration | HSS Employee Assistance Pgm | HSS Wellness Program | Total Membership Expenditures |
|---------------------------------------|--------------------|-----------------------------|----------------------|-------------------------------|
| Membership Fees                       | (1,829)            | (947)                       | -                    | (2,776)                       |
| <b>Total Expenditures To Allocate</b> | <b>10,142,272</b>  | <b>969,185</b>              | <b>469,090</b>       | <b>11,580,547</b>             |

| <u>Health Service System (HSS) Administration - Revenue</u> | HSS Administration | HSS Employee Assistance Pgm | HSS Wellness Program | Total Administrative Expenditures |
|---|--------------------|-----------------------------|----------------------|-----------------------------------|
| Other Revenues  | 358,000            | -                           | -                    | 358,000                           |
| Expenditure Recovery  | 9,784,272          | 1,103,719                   | 533,683              | 11,421,674                        |
| <b>Total Revenue Per Cost Center:</b>                       | <b>10,142,272</b>  | <b>1,103,719</b>            | <b>533,683</b>       | <b>11,779,674</b>                 |
| Total Other Revenues Per Financial System                   |                    |                             |                      | 358,000                           |
| Total Expenditure Recovery Per Financial System             |                    |                             |                      | 11,421,674                        |
| <b>Total Revenue Per Financial System</b>                   |                    |                             |                      | <b>11,779,674</b>                 |

Department Costs to Allocate

|  |                    |
|--|--------------------|
| Administrative Expenses                      | 10,142,272         |
| Retiree Health Premiums Per Financial System | 259,987,550        |
| <b>Department Cost Subtotal</b>              | <b>270,129,823</b> |

**B. INCOMING COSTS - (Default Spread Expense%)**

| Department                              | Health Service System First Incoming |
|---|--------------------------------------|
| 1 Building Depreciation                 | 0                                    |
| 2 Equipment Depreciation                | 4,221                                |
| 3 Board of Supervisors                  | 16,545                               |
| 4 Controller                            | (5,636)                              |
| 6 Administrative Services City Attorney | 14,921                               |
| 7 Civil Service Commission              | 1,142                                |
| 8 Human Resources                       | 31,072                               |
| 9 Mayor's Budget Office                 | 7,787                                |
| <b>Total Incoming</b>                   | <b>70,053</b>                        |

|  |                    |
|--|--------------------|
| <b>C. TOTAL ALLOCATED</b>                | <b>270,199,875</b> |
| Administrative Expenses & Incoming Costs | 10,212,325         |
| Retiree Health Premiums                  | 259,987,550        |
| <b>Total Allocated</b>                   | <b>270,199,875</b> |

**D. DEPARTMENTAL ALLOCATIONS**

Administrative Expense & Incoming Cost Allocation

Retiree Health Premium Allocation

| Allocated Costs | Administrative Expenses          | Total Incoming   | Initial Allocation |
|-----------------|----------------------------------|------------------|--------------------|
| 10,142,272      | 70,053                           | 10,212,325       |                    |
|                 | Community College District Costs | 345,856          |                    |
|                 | Unified School District Costs    | 1,648,143        |                    |
|                 | City Costs to Allocate:          | <u>8,218,327</u> |                    |

| Allocated Costs | Retiree Health Premiums          | Initial Allocation |
|-----------------|----------------------------------|--------------------|
| 259,987,550     | 259,987,550                      |                    |
|                 | Community College District Costs | 20,195,578         |
|                 | Unified School District Costs    | 33,091,798         |
|                 | City Costs to Allocate:          | <u>206,700,174</u> |

| Total Costs:                     | Total Department Allocation |
|----------------------------------|-----------------------------|
| 270,199,875                      | 270,199,875                 |
| Community College District Costs | 20,541,434                  |
| Unified School District Costs    | 34,739,940                  |
| City Costs to Allocate:          | <u>214,918,501</u>          |

|                         | FY 2020-21 HSS Actives & Retirees | Allocation Percent | Initial Allocation | Specifically Identified Administrative Costs | Total Allocation | Direct Billed | Department Allocation of Administrative Expenses | FY 2020-21 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     | 20                                | 0.04%              | 2,906              | -  | 2,906            | -             | 2,906  | 10   | 0.03%              | 63,667                                 | -                                     | 63,667           | -             | 63,667   | 66,572                      |                      |
| ADM-Central Shops       | -                                 | 0.00%              | 0                  | -  | -                | -             | -  | -  | 0.00%              | -                                      | -                                     | -                | -             | -  | -                           |                      |
| Administrative Services | 1,360                             | 2.40%              | 197,601            | -  | 197,601          | -             | 197,601  | 894  | 2.76%              | 5,691,786                              | -                                     | 5,691,786        | (2,603,667)   | 3,088,119  | 3,285,721                   |                      |
| 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         | 249                               | 0.44%              | 36,178             | -  | 36,178           | -             | 36,178   | 153  | 0.47%              | 974,098                                | -                                     | 974,098          | -             | 974,098  | 1,010,276                   |                      |
| Airport                 | 2,568                             | 4.54%              | 373,118            | -  | 373,118          | (363,942)     | 9,175  | 1,537  | 4.74%              | 9,785,543                              | -                                     | 9,785,543        | (10,175,244)  | (389,701)  | (380,525)                   |                      |
| Animal Care             | -                                 | 0.00%              | 0                  | -  | -                | -             | -  | -  | 0.00%              | -                                      | -                                     | -                | -             | -  | -                           |                      |
| Arts Commission         | 90                                | 0.16%              | 13,077             | -  | 13,077           | -             | 13,077   | 68   | 0.21%              | 432,932                                | -                                     | 432,932          | (99,309)      | 333,624  | 346,700                     |                      |
| Asian Art Museum        | 108                               | 0.19%              | 15,692             | -  | 15,692           | -             | 15,692   | 77   | 0.24%              | 490,232                                | -                                     | 490,232          | (23,927)      | 466,305  | 481,997                     |                      |
| Assessor-Recorder       | 295                               | 0.52%              | 42,862             | -  | 42,862           | -             | 42,862   | 169  | 0.52%              | 1,075,964                              | -                                     | 1,075,964        | (71,781)      | 1,004,183  | 1,047,045                   |                      |
| Board of Supervisors    | 155                               | 0.27%              | 22,521             | -  | 22,521           | -             | 22,521   | 115  | 0.35%              | 732,165                                | -                                     | 732,165          | -             | 732,165  | 754,686                     |                      |
| Building Inspection     | 518                               | 0.92%              | 75,263             | -  | 75,263           | (68,149)      | 7,114  | 299  | 0.92%              | 1,903,629                              | -                                     | 1,903,629        | (1,943,400)   | (39,771)   | (32,657)                    | Def: 5 HRS - GENERAL |

|  |               |                |                  |                  |                        |                    |                 |              |               |                   |            |                   |                     |                   |                   |                   |
|--|---------------|----------------|------------------|------------------|------------------------|--------------------|-----------------|--------------|---------------|-------------------|------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Child Support Services                 | 140           | 0.25%          | 20,341           | -                | 20,341                 | (17,423)           | 2,918           | 64           | 0.20%         | 407,466           | 236,039    | 643,505           | (677,594)           | (34,089)          | (31,171)          | FUND COSTS        |
| Children & Families Commission         | 17            | 0.03%          | 2,470            | -                | 2,470                  | (3,786)            | (1,316)         | 13           | 0.04%         | 82,766            | -          | 82,766            | (78,420)            | 4,346             | 3,030             |                   |
| Children, Youth & Families             | 60            | 0.11%          | 8,718            | -                | 8,718                  | -                  | 8,718           | 55           | 0.17%         | 350,166           | -          | 350,166           | (325,858)           | 24,308            | 33,026            |                   |
| City Attorney                          | 539           | 0.95%          | 78,314           | -                | 78,314                 | (81,321)           | (3,007)         | 280          | 0.86%         | 1,782,662         | -          | 1,782,662         | (1,798,430)         | (15,768)          | (18,774)          |                   |
| City Planning                          | 310           | 0.55%          | 45,041           | -                | 45,041                 | (40,659)           | 4,383           | 224          | 0.69%         | 1,426,130         | -          | 1,426,130         | (1,424,312)         | 1,818             | 6,200             |                   |
| Civil Service Commission               | 21            | 0.04%          | 3,051            | -                | 3,051                  | -                  | 3,051           | 9            | 0.03%         | 57,300            | -          | 57,300            | -                   | 57,300            | 60,351            |                   |
| Clean Power SF                         | -             | 0.00%          | 0                | -                | -                      | -                  | -               | -            | 0.00%         | -                 | -          | -                 | -                   | -                 | -                 |                   |
| Controller                             | 445           | 0.79%          | 64,656           | -                | 64,656                 | -                  | 64,656          | 264          | 0.81%         | 1,680,796         | -          | 1,680,796         | (965,952)           | 714,844           | 779,500           |                   |
| Convention Facilities                  | -             | 0.00%          | 0                | -                | -                      | -                  | -               | -            | 0.00%         | -                 | -          | -                 | -                   | -                 | -                 |                   |
| District Attorney                      | 466           | 0.82%          | 67,708           | -                | 67,708                 | -                  | 67,708          | 267          | 0.82%         | 1,699,896         | -          | 1,699,896         | -                   | 1,699,896         | 1,767,603         |                   |
| Police Accountability                  | 57            | 0.10%          | 8,282            | -                | 8,282                  | -                  | 8,282           | 43           | 0.13%         | 273,766           | -          | 273,766           | -                   | 273,766           | 282,048           |                   |
| Economic & Workforce Development       | 156           | 0.28%          | 22,666           | -                | 22,666                 | -                  | 22,666          | 142          | 0.44%         | 904,064           | -          | 904,064           | -                   | 904,064           | 926,731           |                   |
| Elections                              | 72            | 0.13%          | 10,461           | -                | 10,461                 | -                  | 10,461          | 57           | 0.18%         | 362,899           | -          | 362,899           | -                   | 362,899           | 373,360           |                   |
| Emergency Communications               | 386           | 0.68%          | 56,084           | -                | 56,084                 | -                  | 56,084          | 268          | 0.83%         | 1,706,263         | -          | 1,706,263         | -                   | 1,706,263         | 1,762,346         |                   |
| Environment                            | 104           | 0.18%          | 15,111           | -                | 15,111                 | (28,633)           | (13,523)        | 84           | 0.26%         | 534,799           | -          | 534,799           | (621,702)           | (86,903)          | (100,426)         |                   |
| Ethics                                 | 33            | 0.06%          | 4,795            | -                | 4,795                  | -                  | 4,795           | 27           | 0.08%         | 171,900           | -          | 171,900           | -                   | 171,900           | 176,694           |                   |
| Fine Arts Museums                      | 212           | 0.37%          | 30,803           | -                | 30,803                 | -                  | 30,803          | 142          | 0.44%         | 904,064           | -          | 904,064           | (67,771)            | 836,293           | 867,096           |                   |
| Fire Department                        | 3,664         | 6.48%          | 532,361          | -                | 532,361                | -                  | 532,361         | 1,660        | 5.12%         | 10,568,641        | -          | 10,568,641        | (1,091,945)         | 9,476,696         | 10,009,057        |                   |
| General City Responsibility            | -             | 0.00%          | 0                | -                | -                      | (3,040,483)        | (3,040,483)     | -            | 0.00%         | -                 | -          | -                 | (68,129,550)        | (68,129,550)      | (71,170,033)      | Not allocated out |
| Health Service System                  | 84            | 0.15%          | 12,205           | -                | 12,205                 | -                  | 12,205          | 57           | 0.18%         | 362,899           | -          | 362,899           | (343,978)           | 18,921            | 31,126            | Not allocated out |
| Homelessness and Supportive Housing    | 146           | 0.26%          | 21,213           | -                | 21,213                 | -                  | 21,213          | 139          | 0.43%         | 884,965           | -          | 884,965           | -                   | 884,965           | 906,178           |                   |
| Public Health - Health at Home         | 70            | 0.12%          | 10,198           | -                | 10,198                 | (6,650)            | 3,549           | 42           | 0.13%         | 266,107           | -          | 266,107           | (180,893)           | 85,213            | 88,762            |                   |
| Public Health - Jail Health            | 231           | 0.41%          | 33,616           | -                | 33,616                 | (21,919)           | 11,697          | 138          | 0.42%         | 877,151           | -          | 877,151           | (596,267)           | 280,884           | 292,581           |                   |
| Public Health - Laguna Honda Hospital  | 2,218         | 3.92%          | 322,208          | -                | 322,208                | (210,092)          | 112,115         | 1,321        | 4.07%         | 8,407,455         | -          | 8,407,455         | (5,715,198)         | 2,692,257         | 2,804,373         |                   |
| Public Health - Behavioral Health      | 994           | 1.76%          | 144,424          | -                | 144,424                | (94,170)           | 50,254          | 592          | 1.83%         | 3,768,489         | -          | 3,768,489         | (2,561,734)         | 1,206,756         | 1,257,009         |                   |
| Public Health - Primary Care           | 640           | 1.13%          | 93,033           | -                | 93,033                 | (60,661)           | 32,372          | 381          | 1.18%         | 2,427,541         | -          | 2,427,541         | (1,650,188)         | 777,354           | 809,726           |                   |
| Public Health - Public Health Admin    | 1,555         | 2.75%          | 225,890          | -                | 225,890                | (147,289)          | 78,601          | 926          | 2.85%         | 5,894,214         | -          | 5,894,214         | (4,006,753)         | 1,887,461         | 1,966,062         |                   |
| Public Health - Public Health Division | 553           | 0.98%          | 80,406           | -                | 80,406                 | (52,428)           | 27,978          | 330          | 1.02%         | 2,098,064         | -          | 2,098,064         | (1,426,216)         | 671,848           | 699,826           |                   |
| Public Health - SF General Hospital    | 4,962         | 8.77%          | 720,932          | -                | 720,932                | (470,077)          | 250,856         | 2,955        | 9.11%         | 18,811,480        | -          | 18,811,480        | (12,787,618)        | 6,023,862         | 6,274,717         |                   |
| Public Health - Health Network         | 507           | 0.90%          | 73,604           | -                | 73,604                 | (47,992)           | 25,611          | 302          | 0.93%         | 1,920,558         | -          | 1,920,558         | (1,305,552)         | 615,006           | 640,617           |                   |
| <b>Total for Public Health</b>         | <b>11,730</b> | <b>20.74%</b>  | <b>1,704,311</b> | <b>-</b>         | <b>1,704,311</b>       | <b>(1,111,279)</b> | <b>593,032</b>  | <b>6,985</b> | <b>21.54%</b> | <b>44,471,059</b> | <b>-</b>   | <b>44,471,059</b> | <b>(30,230,420)</b> | <b>14,240,640</b> | <b>14,833,672</b> |                   |
| Human Resources                        | 311           | 0.55%          | 45,187           | -                | 45,187                 | -                  | 45,187          | 175          | 0.54%         | 1,114,164         | -          | 1,114,164         | (361,680)           | 752,484           | 797,670           |                   |
| Human Rights Commission                | 59            | 0.10%          | 8,572            | -                | 8,572                  | -                  | 8,572           | 38           | 0.12%         | 241,933           | -          | 241,933           | -                   | 241,933           | 250,505           |                   |
| Human Services                         | 3,644         | 6.44%          | 529,455          | -                | 529,455                | (491,357)          | 38,098          | 2,233        | 6.89%         | 14,216,732        | -          | 14,216,732        | (15,130,228)        | (913,495)         | (875,397)         |                   |
| Juvenile Probation                     | 383           | 0.68%          | 55,648           | -                | 55,648                 | -                  | 55,648          | 170          | 0.52%         | 1,082,331         | -          | 1,082,331         | -                   | 1,082,331         | 1,137,979         |                   |
| Law Library                            | 4             | 0.01%          | 581              | -                | 581                    | -                  | 581             | 2            | 0.01%         | 12,733            | -          | 12,733            | -                   | 12,733            | 13,314            |                   |
| Mayor                                  | 203           | 0.36%          | 29,495           | -                | 29,495                 | -                  | 29,495          | 131          | 0.40%         | 834,031           | -          | 834,031           | -                   | 834,031           | 863,526           |                   |
| Medical Examiner                       | -             | 0.00%          | 0                | -                | -                      | -                  | -               | -            | 0.00%         | -                 | -          | -                 | -                   | -                 | -                 |                   |
| MTA - MUNI                             | 8,062         | 14.25%         | 1,171,358        | -                | 1,171,358              | (1,121,427)        | 49,931          | 4,676        | 14.42%        | 29,769,814        | -          | 29,769,814        | (29,639,977)        | 129,837           | 179,768           |                   |
| MTA - Parking & Traffic                | 1,224         | 2.16%          | 177,874          | -                | 177,874                | (170,292)          | 7,582           | 710          | 2.19%         | 4,520,641         | -          | 4,520,641         | (4,498,353)         | 22,287            | 29,870            |                   |
| MTA - Taxicab Commission               | 33            | 0.06%          | 4,773            | -                | 4,773                  | (4,569)            | 203             | 19           | 0.06%         | 121,296           | -          | 121,296           | (62,930)            | 58,365            | 58,569            |                   |
| <b>Total for MTA</b>                   | <b>9,319</b>  | <b>16.48%</b>  | <b>1,354,005</b> | <b>-</b>         | <b>1,354,005</b>       | <b>(1,296,289)</b> | <b>57,716</b>   | <b>5,405</b> | <b>16.67%</b> | <b>34,411,750</b> | <b>-</b>   | <b>34,411,750</b> | <b>(34,201,261)</b> | <b>210,490</b>    | <b>268,206</b>    |                   |
| Permit Appeals                         | 14            | 0.02%          | 2,034            | -                | 2,034                  | (2,005)            | 30              | 10           | 0.03%         | 63,667            | -          | 63,667            | (78,424)            | (14,757)          | (14,727)          |                   |
| Police Department                      | 5,421         | 9.58%          | 787,645          | -                | 787,645                | -                  | 787,645         | 2,732        | 8.42%         | 17,393,691        | -          | 17,393,691        | (2,924,171)         | 14,469,521        | 15,257,166        |                   |
| Port Commission                        | 432           | 0.76%          | 62,767           | -                | 62,767                 | (59,178)           | 3,589           | 224          | 0.69%         | 1,426,130         | -          | 1,426,130         | (1,635,516)         | (209,386)         | (205,797)         |                   |
| Public Defender                        | 276           | 0.49%          | 40,101           | -                | 40,101                 | -                  | 40,101          | 193          | 0.60%         | 1,228,764         | -          | 1,228,764         | -                   | 1,228,764         | 1,268,865         |                   |
| Public Library                         | 1,261         | 2.23%          | 183,217          | -                | 183,217                | -                  | 183,217         | 843          | 2.60%         | 5,367,087         | -          | 5,367,087         | (5,540,241)         | (173,154)         | 10,064            |                   |
| Public Works - Admin                   | 219           | 0.39%          | 31,874           | -                | 31,874                 | (28,882)           | 2,992           | 126          | 0.39%         | 804,746           | -          | 804,746           | (851,068)           | (46,322)          | (43,330)          |                   |
| Public Works - Architecture            | 332           | 0.59%          | 48,173           | -                | 48,173                 | (43,651)           | 4,522           | 191          | 0.59%         | 1,216,270         | -          | 1,216,270         | (1,286,279)         | (70,009)          | (65,488)          |                   |
| Public Works - Building Repair         | 205           | 0.36%          | 29,750           | -                | 29,750                 | (26,958)           | 2,792           | 118          | 0.36%         | 751,130           | -          | 751,130           | (794,366)           | (43,236)          | (40,443)          |                   |
| Public Works - Construction            | -             | 0.00%          | 0                | -                | -                      | -                  | -               | -            | 0.00%         | -                 | -          | -                 | -                   | -                 | -                 |                   |
| Public Works - Engineering             | 443           | 0.78%          | 64,416           | -                | 64,416                 | (58,370)           | 6,046           | 255          | 0.79%         | 1,626,373         | -          | 1,626,373         | (1,719,988)         | (93,615)          | (87,569)          |                   |
| Public Works - Street Use & Map        | 160           | 0.28%          | 23,259           | -                | 23,259                 | (21,076)           | 2,183           | 92           | 0.28%         | 587,234           | -          | 587,234           | (621,036)           | (33,802)          | (31,619)          |                   |
| Public Works - Street Environment      | 597           | 1.06%          | 86,809           | -                | 86,809                 | (78,660)           | 8,148           | 344          | 1.06%         | 2,191,730         | -          | 2,191,730         | (2,317,887)         | (126,158)         | (118,010)         |                   |
| Public Works - Street Sewer            | 101           | 0.18%          | 14,663           | -                | 14,663                 | (13,287)           | 1,376           | 58           | 0.18%         | 370,208           | -          | 370,208           | (391,518)           | (21,310)          | (19,933)          |                   |
| Public Works - Urban Forest            | 194           | 0.34%          | 28,115           | -                | 28,115                 | (25,476)           | 2,639           | 111          | 0.34%         | 709,855           | -          | 709,855           | (750,715)           | (40,860)          | (38,221)          |                   |
| <b>Total for Public Works</b>          | <b>2,251</b>  | <b>3.98%</b>   | <b>327,059</b>   | <b>-</b>         | <b>327,059</b>         | <b>(296,360)</b>   | <b>30,699</b>   | <b>1,297</b> | <b>4.00%</b>  | <b>8,257,547</b>  | <b>-</b>   | <b>8,257,547</b>  | <b>(8,732,858)</b>  | <b>(475,311)</b>  | <b>(444,612)</b>  |                   |
| PUC-Public Utilities Bureaus           | 1,322         | 2.34%          | 192,080          | -                | 192,080                | (180,072)          | 12,008          | 650          | 2.00%         | 4,138,323         | -          | 4,138,323         | (3,929,365)         | 208,958           | 220,967           |                   |
| PUC-Wastewater                         | 619           | 1.09%          | 89,938           | -                | 89,938                 | (131,039)          | (41,102)        | 403          | 1.24%         | 2,565,760         | -          | 2,565,760         | (2,747,374)         | (181,614)         | (222,716)         |                   |
| PUC-Hetch Hetchy                       | 555           | 0.98%          | 80,639           | -                | 80,639                 | (77,213)           | 3,425           | 330          | 1.02%         | 2,100,995         | -          | 2,100,995         | (1,896,496)         | 204,499           | 207,924           |                   |
| PUC-Water                              | 1,090         | 1.93%          | 158,372          | -                | 158,372                | (178,380)          | (20,008)        | 645          | 1.99%         | 4,106,490         | -          | 4,106,490         | (4,130,743)         | (24,253)          | (44,261)          |                   |
| <b>Total for PUC</b>                   | <b>3,586</b>  | <b>6.34%</b>   | <b>521,028</b>   | <b>-</b>         | <b>521,028</b>         | <b>(566,705)</b>   | <b>(45,677)</b> | <b>2,028</b> | <b>6.25%</b>  | <b>12,911,569</b> | <b>-</b>   | <b>12,911,569</b> | <b>(12,703,979)</b> | <b>207,590</b>    | <b>161,914</b>    |                   |
| Recreation & Park                      | 1,746         | 3.09%          | 253,685          | -                | 253,685                | (215,899)          | 37,786          | 854          | 2.63%         | 5,437,120         | -          | 5,437,120         | (1,737,164)         | 3,699,956         | 3,737,742         |                   |
| Rent Arbitration Board                 | 59            | 0.10%          | 8,572            | -                | 8,572                  | (8,591)            | (19)            | 43           | 0.13%         | 273,766           | -          | 273,766           | (301,794)           | (28,028)          | (28,047)          |                   |
| Retirement Commission                  | 173           | 0.31%          | 25,136           | -                | 25,136                 | (26,629)           | (1,493)         | 101          | 0.31%         | 643,032           | -          | 643,032           | (639,679)           | 3,352             | 1,860             |                   |
| SF Community College District          | -             | 0.00%          | 0                | 345,856          | 345,856                | (345,856)          | -               | -            | 0.00%         | -                 | 20,195,578 | 20,195,578        | (20,195,578)        | -                 | -                 |                   |
| SF Redevelopment Agency                | -             | 0.00%          | 0                | -                | -                      | -                  | -               | -            | 0.00%         | -                 | -          | -                 | -                   | -                 | -                 |                   |
| SF Unified School District             | -             | 0.00%          | 0                | 1,648,143        | 1,648,143              | (1,648,143)        | -               | -            | 0.00%         | -                 | 33,091,798 | 33,091,798        | (33,091,798)        | -                 | -                 |                   |
| Sheriff                                | 1,618         | 2.86%          | 235,087          | -                | 235,087                | -                  | 235,087         | 977          | 3.01%         | 6,220,218         | -          | 6,220,218         | -                   | 6,220,218         | 6,455,306         |                   |
| Status of Women                        | 21            | 0.04%          | 3,051            | -                | 3,051                  | -                  | 3,051           | 18           | 0.06%         | 114,600           | -          | 114,600           | -                   | 114,600           | 117,651           |                   |
| Technology                             | 438           | 0.77%          | 63,639           | -                | 63,639                 | (54,977)           | 8,662           | 235          | 0.72%         | 1,496,163         | -          | 1,496,163         | (1,502,720)         | (6,557)           | 2,105             |                   |
| Treasurer/Tax Collector                | 353           | 0.62%          | 51,289           | -                | 51,289                 | -                  | 51,289          | 181          | 0.56%         | 1,152,364         | -          | 1,152,364         | -                   | 1,152,364         | 1,203,653         |                   |
| Trial Courts                           | 838           | 1.48%          | 121,757          | -                | 121,757                | -                  | 121,757         | 373          | 1.15%         | 2,374,761         | -          | 2,374,761         | -                   | 2,374,761         | 2,496,518         |                   |
| War Memorial                           | 148           | 0.26%          | 21,504           | -                | 21,504                 | (16,608)           | 4,896           | 64           | 0.20%         | 407,466           | -          | 407,466           | (537,201)           | (129,735)         | (124,839)         |                   |
| <b>Subtotal</b>                        | <b>56,563</b> | <b>100.00%</b> | <b>8,218,327</b> | <b>1,993,999</b> | <b>10,212,325&lt;/</b> |                    |                 |              |               |                   |            |                   |                     |                   |                   |                   |

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

**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.

**DIVISION MANAGEMENT Allocations**

**A. DEPARTMENT COSTS & REVENUE - Administration**

|  | <b>Amount</b>     |
|--|-------------------|
| Salaries + Benefits                                | 15,652,795        |
| <b>Supply and Services Costs</b>                   |                   |
| Non-personnel Costs & Operating expenc             | 2,002,874         |
| <b>Total Department Costs Per Financial System</b> | <b>17,655,668</b> |

|  | <b>Amount</b>    |
|--|------------------|
| Adjustment for Revenue                               | 437,417          |
| Work orders recoveries to ADM administr              | 8,977,387        |
| <b>Total Department Revenue Per Financial System</b> | <b>9,414,804</b> |

|  |                  |
|--|------------------|
| <b>Total Department Costs Net of Revenue</b>           | 8,240,864        |
| Internal work order recoveries to ADM ad               | 1,153,381        |
| <b>Total Department Costs to Allocate Net of Rever</b> | <b>9,394,245</b> |

**B. INCOMING COSTS**

| <b>Department</b>          | <b>Incoming</b> |                        |
|----------------------------|-----------------|------------------------|
| 1 Building Depreciation    | \$1,375,801     | Administrative Servi   |
| 2 Equipment Depreciation   | 421,562         | ADM-Risk Mai           |
| 3 Board of Supervisors     | 643,677         | ADM-Office of Cannabis |
| 4 Controller               | 1,312,629       |                        |
| 5 Health Service System    | 3,285,721       |                        |
| 7 Civil Service Commission | 19,644          |                        |
| 8 Human Resources          | 534,389         |                        |
| 9 Mayor                    | 302,964         |                        |

**Total** **7,896,387**

**Total Base and Incoming Costs:** **17,290,632**

**DIVISION MANAGEMENT Allocations**

|                         | FY 2020-21 Exps<br>by Division | FY 2020-21<br>FTE by<br>Division | Allocation<br>Percent | Initial<br>Allocation | Internal<br>Recoveries to<br>net out | Net Mgmt<br>Allocation to<br>allocate to ADM<br>Divisions | Purchasing &<br>Labor<br>Standards costs<br>to allocate to<br>Citywide Depts |
|-------------------------|--------------------------------|----------------------------------|-----------------------|-----------------------|--------------------------------------|---|--|
| Animal Care             | 20,070,521                     | 49                               | 5.81%                 | 1,003,772             | 0                                    | 1,003,772   | n/a  |
| ADM-Central Shops       | 33,244,494                     | 102                              | 12.10%                | 2,091,381             | 0                                    | 2,091,381   | n/a  |
| ADM-Purchasing          | 6,113,211                      | 40                               | 4.79%                 | 828,107               | 0                                    | n/a   | \$6,941,319  |
| ADM-Labor Standards     | 5,630,462                      | 26                               | 3.04%                 | 525,971               | 0                                    | n/a   | \$6,156,433  |
| ADM-Real Estate         | 182,976,572                    | 296                              | 35.05%                | 6,060,146             | 0                                    | 6,060,146   | n/a  |
| Convention Facilities   | 8,067,135                      | 4                                | 0.47%                 | 81,991                | 0                                    | 81,991  | n/a  |
| Medical Examiner        | 11,017,703                     | 35                               | 4.11%                 | 711,065               | 0                                    | 711,065   | n/a  |
| ADM-All Other Divisions | 68,940,480                     | 292                              | 34.63%                | 5,988,199             | (1,153,381)                          | 4,834,818   | n/a  |
| <b>Total</b>            | <b>336,060,580</b>             | <b>844</b>                       | <b>100.00%</b>        | <b>17,290,632</b>     | <b>(1,153,381)</b>                   | <b>14,783,173</b>   | <b>13,097,752</b>  |

C. DEPARTMENTAL ALLOCATIONS SUMMARY

|  | Net Allocation -<br>Purchasing | Net Allocation -<br>Labor<br>Standards | ADM Division<br>Mgmt<br>Allocation | COIT 1.9%<br>Surcharge per<br>Admin Code | Total Net<br>Allocation after<br>COIT Surcharge | Notes             |
|--|--------------------------------|--|------------------------------------|--|---|-------------------|
| Academy of Sciences                    | -                              | 1,835                                  | 0                                  | 0  | 1,835   |                   |
| ADM-Central Shops                      | incl in Admin Svcs             | incl in Admin Svcs                     | 2,091,381                          | 0  | 2,091,381                                       |                   |
| ADM-Real Estate                        | incl in Admin Svcs             | incl in Admin Svcs                     | 6,060,146                          | 0  | 6,060,146                                       |                   |
| Administrative Services                | 1,020,068                      | 154,641                                | 4,834,818                          | (42,234)                                 | 5,967,293                                       | Not allocated out |
| Adult Probation                        | 24,215                         | 13,735                                 | 0                                  | (1,468)                                  | 36,482  |                   |
| Airport                                | 206,587                        | 384,281                                | 0                                  | (304,891)                                | 285,977   |                   |
| Animal Care                            | incl in Admin Svcs             | incl in Admin Svcs                     | 1,003,772                          | 0  | 1,003,772                                       |                   |
| Arts Commission                        | 11,351                         | 7,804                                  | 0                                  | (2,415)                                  | 16,741  |                   |
| Asian Art Museum                       | -                              | 3,362                                  | 0                                  | 0  | 3,362   |                   |
| Assessor-Recorder                      | 23,459                         | 12,844                                 | 0                                  | (27,622)                                 | 8,681   |                   |
| Board of Supervisors                   | 22,702                         | 6,111                                  | 0                                  | (1,986)                                  | 26,827  |                   |
| Building Inspection                    | 31,026                         | 29,396                                 | 0                                  | (4,165)                                  | 56,257  |                   |
| Child Support Services                 | 18,161                         | 4,404                                  | 0                                  | (967)                                    | 21,598  |                   |
| Children & Families Commission         | 1,513                          | 10,245                                 | 0                                  | 0  | 11,759  |                   |
| Children, Youth & Families             | 49,187                         | 93,722                                 | 0                                  | (6,423)                                  | 136,486   |                   |
| City Attorney                          | 22,702                         | 30,812                                 | 0                                  | (2,315)                                  | 51,200  |                   |
| City Planning                          | 43,133                         | 19,828                                 | 0                                  | (17,998)                                 | 44,964  |                   |
| Civil Service Commission               | -                              | 422                                    | 0                                  | 0  | 422   |                   |
| PUC-Clean Power SF                     | -                              | 69,292                                 | 0                                  | (6,055)                                  | 63,236  |                   |
| Controller                             | 156,643                        | 24,664                                 | 0                                  | (16,353)                                 | 164,953   |                   |
| Convention Facilities                  | incl in Admin Svcs             | incl in Admin Svcs                     | 81,991                             | 0  | 81,991  |                   |
| District Attorney                      | 32,539                         | 24,213                                 | 0                                  | (8,038)                                  | 48,714  |                   |
| Economic & Workforce Development       | 30,269                         | 31,576                                 | 0                                  | 0  | 61,845  |                   |
| Elections                              | -                              | 8,010                                  | 0                                  | (8,251)                                  | (241)   |                   |
| Emergency Communications               | 95,348                         | 38,456                                 | 0                                  | (11,757)                                 | 122,047   |                   |
| Environment                            | 27,242                         | 12,678                                 | 0                                  | 0  | 39,920  |                   |
| Ethics                                 | -                              | 1,552                                  | 0                                  | (152)                                    | 1,400   |                   |
| Fine Arts Museums                      | -                              | 6,066                                  | 0                                  | 0  | 6,066   |                   |
| Fire Department                        | 29,512                         | 135,412                                | 0                                  | (22,318)                                 | 142,607   |                   |
| Health Service System                  | 11,351                         | 3,975                                  | 0                                  | (404)                                    | 14,921  |                   |
| Public Health - Public Health Admin    | 195,992                        | 59,316                                 | 0                                  | (100,981)                                | 154,327   |                   |
| Public Health - Public Health Division | 1,513                          | 97,775                                 | 0                                  | (1,178)                                  | 98,110  |                   |
| Public Health - Health Network         | 43,133                         | 97,433                                 | 0                                  | (7,662)                                  | 132,905   |                   |
| Public Health - Health at Home         | -                              | 2,705                                  | 0                                  | 0  | 2,705   |                   |
| Public Health - Jail Health            | 3,027                          | 12,445                                 | 0                                  | 0  | 15,472  |                   |
| Public Health - Laguna Honda Hospital  | 12,864                         | 98,796                                 | 0                                  | (174)                                    | 111,486   |                   |
| Public Health - Behavioral Health      | 86,267                         | 175,885                                | 0                                  | (3,775)                                  | 258,377   |                   |
| Public Health - Primary Care           | 757                            | 37,764                                 | 0                                  | 0  | 38,520  |                   |
| Public Health - SF General Hospital    | 6,054                          | 327,395                                | 0                                  | (2,720)                                  | 330,729   |                   |
| Homelessness and Supportive Housing    | 15,891                         | 279,870                                | 0                                  | (1,242)                                  | 294,519   |                   |
| Human Resources                        | 35,566                         | 35,482                                 | 0                                  | (792)                                    | 70,256  |                   |
| Human Rights Commission                | 757                            | 3,680                                  | 0                                  | 0  | 4,437   |                   |
| Human Services                         | 159,669                        | 457,630                                | 0                                  | (100,001)                                | 517,299   |                   |
| Juvenile Probation                     | 23,459                         | 13,559                                 | 0                                  | (970)                                    | 36,048  |                   |
| Law Library                            | -                              | 636                                    | 0                                  | 0  | 636   |                   |
| Mayor                                  | 2,270                          | 67,053                                 | 0                                  | (1,840)                                  | 67,484  |                   |
| Medical Examiner                       | -                              | 0                                      | 711,065                            | 0  | 711,065   |                   |
| MTA - MUNI                             | 7,567                          | 396,284                                | 0                                  | 0  | 403,852   |                   |
| MTA - Parking & Traffic                | 2,270                          | 73,172                                 | 0                                  | (596)                                    | 74,847  |                   |
| MTA - Taxicab Commission               | -                              | 2,047                                  | 0                                  | 0  | 2,047   |                   |
| Permit Appeals                         | -                              | 387                                    | 0                                  | 0  | 387   |                   |

|                                       |                  |                  |                   |                    |                    |
|---------------------------------------|------------------|------------------|-------------------|--------------------|--------------------|
| Police Accountability                 | -                | 3,421            | 0                 | (156)              | 3,265              |
| Police Department                     | 99,131           | 219,362          | 0                 | 0                  | 318,493            |
| Port Commission                       | 46,917           | 40,979           | 0                 | (13,177)           | 74,720             |
| Public Defender                       | 16,648           | 13,879           | 0                 | (2,611)            | 27,916             |
| Public Library                        | 40,863           | 49,825           | 0                 | (38,992)           | 51,696             |
| Public Works - Admin                  | 81,727           | (5,586)          | 0                 | (88,599)           | (12,459)           |
| Public Works - Architecture           | 18,161           | 13,101           | 0                 | (9,542)            | 21,721             |
| Public Works - Building Repair        | 1,513            | 11,824           | 0                 | (991)              | 12,346             |
| Public Works - Construction           | -                | 0                | 0                 | 0                  | 0                  |
| Public Works - Engineering            | 37,836           | 27,013           | 0                 | (6,937)            | 57,913             |
| Public Works - Street Sewer           | -                | 7,657            | 0                 | (300)              | 7,357              |
| Public Works - Street Environment     | 3,027            | 35,773           | 0                 | (203)              | 38,596             |
| Public Works - Street Use & Map       | 3,784            | 9,027            | 0                 | (1,414)            | 11,397             |
| Public Works - Urban Forest           | -                | 13,764           | 0                 | 0                  | 13,764             |
| PUC-Public Utilities Bureaus          | 148,319          | (8)              | 0                 | (235,625)          | (87,314)           |
| PUC-Wastewater                        | 33,296           | 91,146           | 0                 | (6,280)            | 118,162            |
| PUC-Hetch Hetchy                      | 21,945           | 67,008           | 0                 | (22,216)           | 66,738             |
| PUC-Water                             | 34,809           | 185,335          | 0                 | (48,135)           | 172,010            |
| Recreation & Park                     | 28,756           | 76,062           | 0                 | (12,247)           | 92,571             |
| Rent Arbitration Board                | -                | 3,081            | 0                 | (992)              | 2,090              |
| Retirement Commission                 | 14,378           | 11,742           | 0                 | 0                  | 26,120             |
| SF Community College District         | -                | 0                | 0                 | 0                  | 0                  |
| SF Redevelopment Agency               | -                | 0                | 0                 | 0                  | 0                  |
| SF Unified School District            | -                | 0                | 0                 | 0                  | 0                  |
| Sheriff                               | 33,296           | 80,472           | 0                 | (10,454)           | 103,314            |
| Status of Women                       | -                | 3,376            | 0                 | (145)              | 3,231              |
| Technology                            | 27,242           | 43,159           | 0                 | (239,681)          | (169,280)          |
| Treasurer/Tax Collector               | 21,945           | 14,015           | 0                 | (13,954)           | 22,006             |
| Trial Courts                          | 757              | 43,149           | 0                 | 0                  | 43,905             |
| War Memorial                          | 6,811            | 8,122            | 0                 | (270)              | 14,663             |
| <b>Subtotal</b>                       | <b>3,175,228</b> | <b>4,435,349</b> | <b>14,783,173</b> | <b>(1,460,660)</b> | <b>20,933,089</b>  |
| Net out amounts not allocated out     |                  |                  |                   |                    | <b>(5,967,293)</b> |
| <b>Total allocated to Departments</b> |                  |                  |                   |                    | <b>14,965,797</b>  |

C.1 DEPARTMENTAL ALLOCATIONS DETAILS

| PURCHASING   |                  |                             |                                 | LABOR STANDARDS                                      |                             |   |
|--|------------------|-----------------------------|---------------------------------|--|-----------------------------|---|
|  | Total            | General Purchasing Services | Specialized Purchasing Services | Total  | Labor Standards Enforcement | Special Projects Requested by Departments |
| Costs of Purchasing Division:                        | 6,113,211        | 2,796,420                   | 3,316,792                       | Costs of Labor Standards Division:                   | 5,630,462                   | 4,056,418                                 |
| Management Costs Allocated to Purchasing:            | 828,107          | 378,808                     | 449,299                         | Management Costs Allocated to Labor Standards:       | 525,971                     | 378,931                                   |
| <b>Total:</b>  | <b>6,941,319</b> | <b>3,175,228</b>            | <b>3,766,091</b>                | <b>Total:</b>  | <b>6,156,433</b>            | <b>4,435,349</b>                          |
| <b>Expenditures</b>                                  |                  |                             |                                 | <b>Expenditures</b>                                  |                             |   |
| Allocated Costs:                                     | 6,941,319        |                             |                                 | Allocated Costs:                                     | 6,156,433                   |   |
| LESS - Costs Specifically Identified to Departments: | 3,766,091        |                             |                                 | LESS - Costs Specifically Identified to Departments: | 1,721,084                   |   |
| <b>Remaining Costs to Allocate:</b>                  | <b>3,175,228</b> |                             |                                 | <b>Remaining Costs to Allocate:</b>                  | <b>4,435,349</b>            |   |

Dept:6 ADMINISTRATIVE SERVICES

|  | FY 2020-21 # of PO Processed        | FY 2020-21 # of PO Processed % | Purchasing Initial Allocation | Costs Identified to Departments | Total Costs Allocated to Departments | Direct Billed for Purchasing | Net Allocation - Purchasing | FY 2020-21 Department Budget        | FY 2020-21 Budget % | Labor Standards Initial Allocation | Costs Identified to Departments | Total Costs Allocated to Departments | Direct Billed for Labor Standards | Net Allocation - Labor Standards |
|--|-------------------------------------|--------------------------------|-------------------------------|---------------------------------|--------------------------------------|------------------------------|-----------------------------|-------------------------------------|---------------------|------------------------------------|---------------------------------|--------------------------------------|-----------------------------------|----------------------------------|
| Academy of Sciences                    | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 5,587,723                           | 0.04%               | 1,835                              | 0                               | 1,835                                | 0                                 | 1,835                            |
| ADM-Central Shops                      | included in Administrative Services |                                |                               | 0                               | 0                                    | 0                            | 0                           | included in Administrative Services |                     |                                    | 0                               | 0                                    | 0                                 | 0                                |
| ADM-Real Estate                        | included in Administrative Services |                                |                               | 0                               | 0                                    | 0                            | 0                           | included in Administrative Services |                     |                                    | 0                               | 0                                    | 0                                 | 0                                |
| Administrative Services                | 1,348                               | 32.13%                         | 1,020,068                     | 126,500                         | 1,146,568                            | (126,500)                    | 1,020,068                   | 470,834,939                         | 3.49%               | 154,641                            | 20,000                          | 174,641                              | (20,000)                          | 154,641                          |
| Adult Probation                        | 32                                  | 0.76%                          | 24,215                        | 0                               | 24,215                               | 0                            | 24,215                      | 41,818,109                          | 0.31%               | 13,735                             | 0                               | 13,735                               | 0                                 | 13,735                           |
| Airport                                | 273                                 | 6.51%                          | 206,587                       | 651,016                         | 857,603                              | (651,016)                    | 206,587                     | 1,170,021,775                       | 8.66%               | 384,281                            | 203,260                         | 587,541                              | (203,260)                         | 384,281                          |
| Animal Care                            | included in Administrative Services |                                |                               | 0                               | 0                                    | 0                            | 0                           | included in Administrative Services |                     |                                    | 0                               | 0                                    | 0                                 | 0                                |
| Arts Commission                        | 15                                  | 0.36%                          | 11,351                        | 0                               | 11,351                               | 0                            | 11,351                      | 23,762,015                          | 0.18%               | 7,804                              | 0                               | 7,804                                | 0                                 | 7,804                            |
| Asian Art Museum                       | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 10,236,316                          | 0.08%               | 3,362                              | 0                               | 3,362                                | 0                                 | 3,362                            |
| Assessor-Recorder                      | 31                                  | 0.74%                          | 23,459                        | 155,380                         | 178,839                              | (155,380)                    | 23,459                      | 39,105,431                          | 0.29%               | 12,844                             | 0                               | 12,844                               | 0                                 | 12,844                           |
| Board of Supervisors                   | 30                                  | 0.71%                          | 22,702                        | 0                               | 22,702                               | 0                            | 22,702                      | 18,606,318                          | 0.14%               | 6,111                              | 0                               | 6,111                                | 0                                 | 6,111                            |
| Building Inspection                    | 41                                  | 0.98%                          | 31,026                        | 0                               | 31,026                               | 0                            | 31,026                      | 89,501,462                          | 0.66%               | 29,396                             | 0                               | 29,396                               | 0                                 | 29,396                           |
| Child Support Services                 | 24                                  | 0.57%                          | 18,161                        | 0                               | 18,161                               | 0                            | 18,161                      | 13,409,069                          | 0.10%               | 4,404                              | 0                               | 4,404                                | 0                                 | 4,404                            |
| Children & Families Commission         | 2                                   | 0.05%                          | 1,513                         | 0                               | 1,513                                | 0                            | 1,513                       | 31,194,003                          | 0.23%               | 10,245                             | 0                               | 10,245                               | 0                                 | 10,245                           |
| Children, Youth & Families             | 65                                  | 1.55%                          | 49,187                        | 0                               | 49,187                               | 0                            | 49,187                      | 285,355,499                         | 2.11%               | 93,722                             | 0                               | 93,722                               | 0                                 | 93,722                           |
| City Attorney                          | 30                                  | 0.71%                          | 22,702                        | 0                               | 22,702                               | 0                            | 22,702                      | 93,814,525                          | 0.69%               | 30,812                             | 349,999                         | 380,811                              | (349,999)                         | 30,812                           |
| City Planning                          | 57                                  | 1.36%                          | 43,133                        | 0                               | 43,133                               | 0                            | 43,133                      | 60,371,324                          | 0.45%               | 19,828                             | 0                               | 19,828                               | 0                                 | 19,828                           |
| Civil Service Commission               | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 1,286,033                           | 0.01%               | 422                                | 0                               | 422                                  | 0                                 | 422                              |
| PUC-Clean Power SF                     | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 210,972,355                         | 1.56%               | 69,292                             | 0                               | 69,292                               | 0                                 | 69,292                           |
| Controller                             | 207                                 | 4.93%                          | 156,643                       | 0                               | 156,643                              | 0                            | 156,643                     | 75,093,898                          | 0.56%               | 24,664                             | 0                               | 24,664                               | 0                                 | 24,664                           |
| Convention Facilities                  | included in Administrative Services |                                |                               | 0                               | 0                                    | 0                            | 0                           | included in Administrative Services |                     |                                    | 0                               | 0                                    | 0                                 | 0                                |
| District Attorney                      | 43                                  | 1.02%                          | 32,539                        | 0                               | 32,539                               | 0                            | 32,539                      | 73,721,806                          | 0.55%               | 24,213                             | 0                               | 24,213                               | 0                                 | 24,213                           |
| Economic & Workforce Development       | 40                                  | 0.95%                          | 30,269                        | 0                               | 30,269                               | 0                            | 30,269                      | 96,139,625                          | 0.71%               | 31,576                             | 0                               | 31,576                               | 0                                 | 31,576                           |
| Elections                              | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 24,388,329                          | 0.18%               | 8,010                              | 0                               | 8,010                                | 0                                 | 8,010                            |
| Emergency Communications               | 126                                 | 3.00%                          | 95,348                        | 0                               | 95,348                               | 0                            | 95,348                      | 117,088,290                         | 0.87%               | 38,456                             | 0                               | 38,456                               | 0                                 | 38,456                           |
| Environment                            | 36                                  | 0.86%                          | 27,242                        | 0                               | 27,242                               | 0                            | 27,242                      | 38,599,389                          | 0.29%               | 12,678                             | 0                               | 12,678                               | 0                                 | 12,678                           |
| Ethics                                 | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 4,724,515                           | 0.03%               | 1,552                              | 0                               | 1,552                                | 0                                 | 1,552                            |
| Fine Arts Museums                      | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 18,470,103                          | 0.14%               | 6,066                              | 0                               | 6,066                                | 0                                 | 6,066                            |
| Fire Department                        | 39                                  | 0.93%                          | 29,512                        | 0                               | 29,512                               | 0                            | 29,512                      | 412,290,704                         | 3.05%               | 135,412                            | 0                               | 135,412                              | 0                                 | 135,412                          |
| Health Service System                  | 15                                  | 0.36%                          | 11,351                        | 0                               | 11,351                               | 0                            | 11,351                      | 12,102,328                          | 0.09%               | 3,975                              | 0                               | 3,975                                | 0                                 | 3,975                            |
| Public Health - Public Health Admin    | 259                                 | 6.17%                          | 195,992                       | 0                               | 195,992                              | 0                            | 195,992                     | 180,600,117                         | 1.34%               | 59,316                             | 0                               | 59,316                               | 0                                 | 59,316                           |
| Public Health - Public Health Division | 2                                   | 0.05%                          | 1,513                         | 0                               | 1,513                                | 0                            | 1,513                       | 297,695,457                         | 2.20%               | 97,775                             | 0                               | 97,775                               | 0                                 | 97,775                           |
| Public Health - Health Network         | 57                                  | 1.36%                          | 43,133                        | 0                               | 43,133                               | 0                            | 43,133                      | 296,655,415                         | 2.20%               | 97,433                             | 0                               | 97,433                               | 0                                 | 97,433                           |
| Public Health - Health at Home         | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 8,236,557                           | 0.06%               | 2,705                              | 0                               | 2,705                                | 0                                 | 2,705                            |
| Public Health - Jail Health            | 4                                   | 0.10%                          | 3,027                         | 0                               | 3,027                                | 0                            | 3,027                       | 37,890,187                          | 0.28%               | 12,445                             | 0                               | 12,445                               | 0                                 | 12,445                           |
| Public Health - Laguna Honda Hospital  | 17                                  | 0.41%                          | 12,864                        | 0                               | 12,864                               | 0                            | 12,864                      | 300,803,380                         | 2.23%               | 98,796                             | 0                               | 98,796                               | 0                                 | 98,796                           |
| Public Health - Behavioral Health      | 114                                 | 2.72%                          | 86,267                        | 0                               | 86,267                               | 0                            | 86,267                      | 535,517,649                         | 3.97%               | 175,885                            | 0                               | 175,885                              | 0                                 | 175,885                          |
| Public Health - Primary Care           | 1                                   | 0.02%                          | 757                           | 235,950                         | 236,707                              | (235,950)                    | 757                         | 114,978,667                         | 0.85%               | 37,764                             | 0                               | 37,764                               | 0                                 | 37,764                           |
| Public Health - SF General Hospital    | 8                                   | 0.19%                          | 6,054                         | 314,572                         | 320,626                              | (314,572)                    | 6,054                       | 996,821,628                         | 7.38%               | 327,395                            | 0                               | 327,395                              | 0                                 | 327,395                          |
| Homelessness and Supportive Housing    | 21                                  | 0.50%                          | 15,891                        | 0                               | 15,891                               | 0                            | 15,891                      | 852,119,737                         | 6.31%               | 279,870                            | 0                               | 279,870                              | 0                                 | 279,870                          |
| Human Resources                        | 47                                  | 1.12%                          | 35,566                        | 84,989                          | 120,555                              | (84,989)                     | 35,566                      | 108,030,770                         | 0.80%               | 35,482                             | 0                               | 35,482                               | 0                                 | 35,482                           |
| Human Rights Commission                | 1                                   | 0.02%                          | 757                           | 0                               | 757                                  | 0                            | 757                         | 11,205,068                          | 0.08%               | 3,680                              | 0                               | 3,680                                | 0                                 | 3,680                            |
| Human Services                         | 211                                 | 5.03%                          | 159,669                       | 296,046                         | 455,716                              | (296,046)                    | 159,669                     | 1,393,346,901                       | 10.32%              | 457,630                            | 0                               | 457,630                              | 0                                 | 457,630                          |
| Juvenile Probation                     | 31                                  | 0.74%                          | 23,459                        | 0                               | 23,459                               | 0                            | 23,459                      | 41,284,225                          | 0.31%               | 13,559                             | 0                               | 13,559                               | 0                                 | 13,559                           |
| Law Library                            | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 1,937,106                           | 0.01%               | 636                                | 0                               | 636                                  | 0                                 | 636                              |
| Mayor                                  | 3                                   | 0.07%                          | 2,270                         | 0                               | 2,270                                | 0                            | 2,270                       | 204,157,287                         | 1.51%               | 67,053                             | 183,935                         | 250,988                              | (183,935)                         | 67,053                           |
| Medical Examiner                       | included in Administrative Services |                                |                               | 0                               | 0                                    | 0                            | 0                           | included in Administrative Services |                     |                                    | 0                               | 0                                    | 0                                 | 0                                |
| MTA - MUNI                             | 10                                  | 0.24%                          | 7,567                         | 292,086                         | 299,653                              | (292,086)                    | 7,567                       | 1,206,568,490                       | 8.93%               | 396,284                            | 180,486                         | 576,770                              | (180,486)                         | 396,284                          |
| MTA - Parking & Traffic                | 3                                   | 0.07%                          | 2,270                         | 0                               | 2,270                                | 0                            | 2,270                       | 222,787,868                         | 1.65%               | 73,172                             | 0                               | 73,172                               | 0                                 | 73,172                           |
| MTA - Taxicab Commission               | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 6,231,921                           | 0.05%               | 2,047                              | 0                               | 2,047                                | 0                                 | 2,047                            |
| Permit Appeals                         | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 1,177,452                           | 0.01%               | 387                                | 0                               | 387                                  | 0                                 | 387                              |
| Police Accountability                  | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 10,415,143                          | 0.08%               | 3,421                              | 0                               | 3,421                                | 0                                 | 3,421                            |
| Police Department                      | 131                                 | 3.12%                          | 99,131                        | 0                               | 99,131                               | 0                            | 99,131                      | 667,891,102                         | 4.95%               | 219,362                            | 0                               | 219,362                              | 0                                 | 219,362                          |
| Port Commission                        | 62                                  | 1.48%                          | 46,917                        | 0                               | 46,917                               | 0                            | 46,917                      | 124,770,345                         | 0.92%               | 40,979                             | 22,599                          | 63,578                               | (22,599)                          | 40,979                           |
| Public Defender                        | 22                                  | 0.52%                          | 16,648                        | 0                               | 16,648                               | 0                            | 16,648                      | 42,256,703                          | 0.31%               | 13,879                             | 0                               | 13,879                               | 0                                 | 13,879                           |
| Public Library                         | 54                                  | 1.29%                          | 40,863                        | 0                               | 40,863                               | 0                            | 40,863                      | 151,700,834                         | 1.12%               | 49,825                             | 0                               | 49,825                               | 0                                 | 49,825                           |
| Public Works - Admin                   | 108                                 | 2.57%                          | 81,727                        | 375,614                         | 457,340                              | (375,614)                    | 81,727                      | (17,007,794)                        | -0.13%              | (5,586)                            | 399,215                         | 393,629                              | (399,215)                         | (5,586)                          |
| Public Works - Architecture            | 24                                  | 0.57%                          | 18,161                        | 0                               | 18,161                               | 0                            | 18,161                      | 39,888,193                          | 0.30%               | 13,101                             | 0                               | 13,101                               | 0                                 | 13,101                           |
| Public Works - Building Repair         | 2                                   | 0.05%                          | 1,513                         | 0                               | 1,513                                | 0                            | 1,513                       | 36,000,281                          | 0.27%               | 11,824                             | 0                               | 11,824                               | 0                                 | 11,824                           |
| Public Works - Construction            | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 0                                   | 0.00%               | 0                                  | 0                               | 0                                    | 0                                 | 0                                |
| Public Works - Engineering             | 50                                  | 1.19%                          | 37,836                        | 0                               | 37,836                               | 0                            | 37,836                      | 82,247,078                          | 0.61%               | 27,013                             | 0                               | 27,013                               | 0                                 | 27,013                           |
| Public Works - Street Sewer            | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 23,313,677                          | 0.17%               | 7,657                              | 0                               | 7,657                                | 0                                 | 7,657                            |
| Public Works - Street Environment      | 4                                   | 0.10%                          | 3,027                         | 0                               | 3,027                                | 0                            | 3,027                       | 108,917,115                         | 0.81%               | 35,773                             | 0                               | 35,773                               | 0                                 | 35,773                           |
| Public Works - Street Use & Map        | 5                                   | 0.12%                          | 3,784                         | 0                               | 3,784                                | 0                            | 3,784                       | 27,483,896                          | 0.20%               | 9,027                              | 0                               | 9,027                                | 0                                 | 9,027                            |
| Public Works - Urban Forest            | 0                                   | 0.00%                          | 0                             | 0                               | 0                                    | 0                            | 0                           | 41,908,180                          | 0.31%               | 13,764                             | 0                               | 13,764                               | 0                                 | 13,764                           |
| PUC-Public Utilities Bureaus           | 196                                 | 4.67%                          | 148,319                       | 845,638                         | 993,957                              | (845,638)                    | 148,319                     | (23,523)                            | 0.00%               | (8)                                | 339,591                         | 339,583                              | (339,591)                         | (8)                              |
| PUC-Wastewater                         | 44                                  | 1.05%                          | 33,296                        | 0                               | 33,296                               | 0                            | 33,296                      | 277,513,391                         | 2.05%               | 91,146                             | 0                               | 91,146                               | 0                                 | 91,146                           |
| PUC-Hetch Hetchy                       | 29                                  | 0.69%                          | 21,945                        | 0                               | 21,945                               | 0                            | 21,945                      | 204,020,597                         | 1.51%               | 67,008                             | 0                               | 67,008                               | 0                                 | 67,008                           |
| PUC-Water                              | 46                                  | 1.10%                          | 34,809                        | 0                               | 34,809                               | 0                            | 34,809                      | 564,289,271                         | 4.18%               | 185,335                            | 0                               | 185,335                              | 0                                 | 185,335                          |
| Recreation & Park                      | 38                                  | 0.91%                          | 28,756                        | 0                               | 28,756                               | 0                            | 28,756                      | 231,586,029                         | 1.71%               | 76,062                             | 22,000                          | 98,062                               | (22,000)                          | 76,062                           |



|                               |              |                |                  |                  |                  |                    |                  |                       |                |                  |                  |                  |                    |                  |                       |
|-------------------------------|--------------|----------------|------------------|------------------|------------------|--------------------|------------------|-----------------------|----------------|------------------|------------------|------------------|--------------------|------------------|-----------------------|
| Rent Arbitration Board        | 0            | 0.00%          | 0                | 0                | 0                | 0                  | 0                | 9,381,302             | 0.07%          | 3,081            | 0                | 3,081            | 0                  | 3,081            | Dept:6 ADMINISTRATIVE |
| Retirement Commission         | 19           | 0.45%          | 14,378           | 0                | 14,378           | 0                  | 14,378           | 35,750,791            | 0.26%          | 11,742           | 0                | 11,742           | 0                  | 11,742           | SERVICES              |
| SF Community College District | 0            | 0.00%          | 0                | 0                | 0                | 0                  | 0                | 0                     | 0.00%          | 0                | 0                | 0                | 0                  | 0                | 0                     |
| SF Redevelopment Agency       | 0            | 0.00%          | 0                | 0                | 0                | 0                  | 0                | 0                     | 0.00%          | 0                | 0                | 0                | 0                  | 0                | 0                     |
| SF Unified School District    | 0            | 0.00%          | 0                | 0                | 0                | 0                  | 0                | 0                     | 0.00%          | 0                | 0                | 0                | 0                  | 0                | 0                     |
| Sheriff                       | 44           | 1.05%          | 33,296           | 0                | 33,296           | 0                  | 33,296           | 245,012,613           | 1.81%          | 80,472           | 0                | 80,472           | 0                  | 80,472           | 0                     |
| Status of Women               | 0            | 0.00%          | 0                | 0                | 0                | 0                  | 0                | 10,279,426            | 0.08%          | 3,376            | 0                | 3,376            | 0                  | 3,376            | 0                     |
| Technology                    | 36           | 0.86%          | 27,242           | 130,163          | 157,405          | (130,163)          | 27,242           | 131,405,646           | 0.97%          | 43,159           | 0                | 43,159           | 0                  | 43,159           | 0                     |
| Treasurer/Tax Collector       | 29           | 0.69%          | 21,945           | 0                | 21,945           | 0                  | 21,945           | 42,671,873            | 0.32%          | 14,015           | 0                | 14,015           | 0                  | 14,015           | 0                     |
| Trial Courts                  | 1            | 0.02%          | 757              | 0                | 757              | 0                  | 757              | 131,374,564           | 0.97%          | 43,149           | 0                | 43,149           | 0                  | 43,149           | 0                     |
| War Memorial                  | 9            | 0.21%          | 6,811            | 0                | 6,811            | 0                  | 6,811            | 24,730,294            | 0.18%          | 8,122            | 0                | 8,122            | 0                  | 8,122            | 0                     |
| <b>Subtotal</b>               | <b>4,196</b> | <b>100.00%</b> | <b>3,175,228</b> | <b>3,507,954</b> | <b>6,683,182</b> | <b>(3,507,954)</b> | <b>3,175,228</b> | <b>13,504,318,792</b> | <b>100.00%</b> | <b>4,435,349</b> | <b>1,721,084</b> | <b>6,156,433</b> | <b>(1,721,084)</b> | <b>4,435,349</b> |                       |

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

**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**

|  |                  |
|--|------------------|
|  | <b>Amount</b>    |
| Salaries and Benefits                                      | 855,367          |
| <b>Supply and Services Costs</b>                           |                  |
| Other Expenses   | 187,646          |
| <b>Department Cost Total Per Financial System</b>          | <b>1,043,013</b> |
| Adjustment - Department Revenue Total Per Financial System |                  |
| <b>Adjusted Cost Total Department Costs Net of Revenue</b> | <b>1,043,013</b> |
| Expenditure Recoveries for Costs Identified to Departments | (360,839)        |
| Operating Transfers In                                     | (13,358)         |
| <b>Department Cost Total to Allocate</b>                   | <b>668,816</b>   |

**Total Allocated before Incoming Costs** 668,816

**B. INCOMING COSTS - (Default Spread Salary%)**

|                           |                          |
|---------------------------|--------------------------|
|                           | Civil Service Commission |
|                           | <b>Incoming</b>          |
| 1 Building Depreciation   | 5,410                    |
| 3 Board of Supervisors    | 1,758                    |
| 4 Controller              | 4,175                    |
| 5 Health Service System   | 60,351                   |
| 6 Administrative Services | 422                      |
| City Attorney- s/b \$0    |                          |
| 8 Human Resources         | 40,908                   |
| 9 Mayor's Budget Office   | 828                      |

**Total Incoming** **113,852**

**C. TOTAL ALLOCATED** **782,668**

Dept:8 CIVIL SERVICE COMMISSION

**D. DEPARTMENTAL ALLOCATIONS**

|   | FY 2020-21 FTE | Allocation Percent | Initial Allocation | Costs Specifically Identified to Departments | Subtotal: Total Costs to Departments | LESS: Direct Billed | Department Allocation | Notes             |
|---|----------------|--------------------|--------------------|--|--------------------------------------|---------------------|-----------------------|-------------------|
| SCI Academy of Sciences                 | 11             | 0.03%              | 235                | 0  | 235                                  | 0                   | 235                   |                   |
| ADM Administrative Services             | 930            | 2.51%              | 19,644             | 0  | 19,644                               | 0                   | 19,644                |                   |
| ADP Adult Probation                     | 161            | 0.43%              | 3,394              | 0  | 3,394                                | 0                   | 3,394                 |                   |
| AIR Airport                             | 1,644          | 4.44%              | 34,738             | 0  | 34,738                               | 0                   | 34,738                |                   |
| ART Arts Commission                     | 36             | 0.10%              | 754                | 0  | 754                                  | 0                   | 754                   |                   |
| AAM Asian Art Museum                    | 51             | 0.14%              | 1,072              | 0  | 1,072                                | 0                   | 1,072                 |                   |
| ASR Assessor-Recorder                   | 179            | 0.48%              | 3,779              | 0  | 3,779                                | 0                   | 3,779                 |                   |
| BOS Board of Supervisors                | 86             | 0.23%              | 1,817              | 0  | 1,817                                | 0                   | 1,817                 |                   |
| DBI Building Inspection                 | 270            | 0.73%              | 5,709              | 0  | 5,709                                | 0                   | 5,709                 |                   |
| CSS Child Support Services              | 66             | 0.18%              | 1,397              | 0  | 1,397                                | 0                   | 1,397                 |                   |
| CFC Children & Families Commission      | 12             | 0.03%              | 257                | 0  | 257                                  | 0                   | 257                   |                   |
| CHF Children, Youth & Families          | 60             | 0.16%              | 1,272              | 0  | 1,272                                | 0                   | 1,272                 |                   |
| CAT City Attorney                       | 298            | 0.81%              | 6,303              | 0  | 6,303                                | 0                   | 6,303                 |                   |
| CPC City Planning                       | 227            | 0.61%              | 4,799              | 0  | 4,799                                | 0                   | 4,799                 |                   |
| CSC Civil Service Commission            | 5              | 0.01%              | 107                | 0  | 107                                  | 0                   | 107                   | Not allocated out |
| CON Controller                          | 286            | 0.77%              | 6,043              | 0  | 6,043                                | 0                   | 6,043                 |                   |
| DAT District Attorney                   | 302            | 0.82%              | 6,382              | 0  | 6,382                                | 0                   | 6,382                 |                   |
| ECN Economic & Workforce Development    | 125            | 0.34%              | 2,634              | 0  | 2,634                                | 0                   | 2,634                 |                   |
| REG Elections                           | 112            | 0.30%              | 2,356              | 0  | 2,356                                | 0                   | 2,356                 |                   |
| DEM Emergency Communications            | 277            | 0.75%              | 5,845              | 0  | 5,845                                | 0                   | 5,845                 |                   |
| ENV Environment                         | 86             | 0.23%              | 1,823              | 0  | 1,823                                | 0                   | 1,823                 |                   |
| ETH Ethics                              | 21             | 0.06%              | 441                | 0  | 441                                  | 0                   | 441                   |                   |
| FAM Fine Arts Museums                   | 105            | 0.28%              | 2,212              | 0  | 2,212                                | 0                   | 2,212                 |                   |
| FIR Fire Department                     | 1,753          | 4.73%              | 37,038             | 0  | 37,038                               | 0                   | 37,038                |                   |
| UNA General Fund Unallocated            |                | 0.00%              | 0                  | 0  | 0                                    | 0                   | 0                     |                   |
| HSS Health Service System               | 54             | 0.15%              | 1,142              | 0  | 1,142                                | 0                   | 1,142                 |                   |
| HOM Homelessness and Supportive Housing | 137            | 0.37%              | 2,887              | 0  | 2,887                                | 0                   | 2,887                 |                   |
| HRD Human Resources                     | 187            | 0.51%              | 3,957              | 0  | 3,957                                | 0                   | 3,957                 |                   |
| HRC Human Rights Commission             | 24             | 0.07%              | 509                | 0  | 509                                  | 0                   | 509                   |                   |
| HSA Human Services                      | 2,260          | 6.10%              | 47,746             | 0  | 47,746                               | 0                   | 47,746                |                   |
| JUV Juvenile Probation                  | 176            | 0.47%              | 3,710              | 0  | 3,710                                | 0                   | 3,710                 |                   |
| LLB Law Library                         | 2              | 0.01%              | 43                 | 0  | 43                                   | 0                   | 43                    |                   |
| MYR Mayor                               | 140            | 0.38%              | 2,967              | 0  | 2,967                                | 0                   | 2,967                 |                   |
| MTA MTA - MUNI                          | 4,473          | 12.08%             | 94,507             | 160,839                                      | 255,346                              | (160,839)           | 94,507                |                   |
| MTA MTA - Parking & Traffic             | 747            | 2.02%              | 15,776             | 0  | 15,776                               | 0                   | 15,776                |                   |
| MTA MTA - Taxicab Commission            | 28             | 0.08%              | 588                | 0  | 588                                  | 0                   | 588                   |                   |
| BOA Permit Appeals                      | 5              | 0.01%              | 97                 | 0  | 97                                   | 0                   | 97                    |                   |
| DPA Police Accountability               | 49             | 0.13%              | 1,030              | 0  | 1,030                                | 0                   | 1,030                 |                   |
| POL Police Department                   | 2,924          | 7.89%              | 61,782             | 0  | 61,782                               | 0                   | 61,782                |                   |
| PRT Port Commission                     | 243            | 0.66%              | 5,144              | 0  | 5,144                                | 0                   | 5,144                 |                   |
| PDR Public Defender                     | 197            | 0.53%              | 4,171              | 0  | 4,171                                | 0                   | 4,171                 |                   |
| DPH Public Health - Behavioral Health   | 598            | 1.62%              | 12,640             | 0  | 12,640                               | 0                   | 12,640                |                   |
| DPH Public Health - Health at Home      | 42             | 0.11%              | 893                | 0  | 893                                  | 0                   | 893                   |                   |

|                 |  |               |                |                |                |                  |                  |                |
|-----------------|--|---------------|----------------|----------------|----------------|------------------|------------------|----------------|
| DPH             | Public Health - Health Network         | 390           | 1.05%          | 8,236          | 0              | 8,236            | 0                | 8,236          |
| DPH             | Public Health - Jail Health            | 139           | 0.38%          | 2,942          | 0              | 2,942            | 0                | 2,942          |
| DPH             | Public Health - Laguna Honda Hospital  | 1,335         | 3.60%          | 28,201         | 0              | 28,201           | 0                | 28,201         |
| DPH             | Public Health - Primary Care           | 385           | 1.04%          | 8,143          | 0              | 8,143            | 0                | 8,143          |
| DPH             | Public Health - Public Health Admin    | 851           | 2.30%          | 17,977         | 0              | 17,977           | 0                | 17,977         |
| DPH             | Public Health - Public Health Division | 333           | 0.90%          | 7,037          | 0              | 7,037            | 0                | 7,037          |
| DPH             | Public Health - SF General Hospital    | 2,986         | 8.06%          | 63,099         | 0              | 63,099           | 0                | 63,099         |
| LIB             | Public Library                         | 680           | 1.83%          | 14,362         | 0              | 14,362           | 0                | 14,362         |
| DPW             | Public Works - Admin                   | 149           | 0.40%          | 3,150          | 0              | 3,150            | 0                | 3,150          |
| DPW             | Public Works - Architecture            | 202           | 0.55%          | 4,275          | 0              | 4,275            | 0                | 4,275          |
| DPW             | Public Works - Building Repair         | 111           | 0.30%          | 2,338          | 0              | 2,338            | 0                | 2,338          |
| DPW             | Public Works - Construction            |               | 0.00%          | 0              | 0              | 0                | 0                | 0              |
| DPW             | Public Works - Engineering             | 271           | 0.73%          | 5,723          | 0              | 5,723            | 0                | 5,723          |
| DPW             | Public Works - Street Environment      | 365           | 0.99%          | 7,717          | 0              | 7,717            | 0                | 7,717          |
| DPW             | Public Works - Street Sewer            | 62            | 0.17%          | 1,303          | 0              | 1,303            | 0                | 1,303          |
| DPW             | Public Works - Street Use & Map        | 98            | 0.26%          | 2,068          | 0              | 2,068            | 0                | 2,068          |
| DPW             | Public Works - Urban Forest            | 118           | 0.32%          | 2,499          | 0              | 2,499            | 0                | 2,499          |
| PUC-CL          | PUC-Clean Power SF                     | 22            | 0.06%          | 474            | 0              | 474              | 0                | 474            |
| PUC-HH          | PUC-Hetch Hetchy                       | 340           | 0.92%          | 7,191          | 0              | 7,191            | 0                | 7,191          |
| PUC             | PUC-Public Utilities Bureaus           | 672           | 1.81%          | 14,197         | 200,000        | 214,197          | (200,000)        | 14,197         |
| PUC-CV          | PUC-Wastewater                         | 421           | 1.14%          | 8,893          | 0              | 8,893            | 0                | 8,893          |
| PUC-W           | PUC-Water                              | 692           | 1.87%          | 14,628         | 0              | 14,628           | 0                | 14,628         |
| REC             | Recreation & Park                      | 916           | 2.47%          | 19,354         | 0              | 19,354           | 0                | 19,354         |
| RNT             | Rent Arbitration Board                 | 33            | 0.09%          | 698            | 0              | 698              | 0                | 698            |
| RET             | Retirement Commission                  | 102           | 0.27%          | 2,150          | 0              | 2,150            | 0                | 2,150          |
| CCD             | SF Community College District          | 647           | 1.75%          | 13,670         | 0              | 13,670           | 0                | 13,670         |
| USD             | SF Unified School District             | 3,382         | 9.13%          | 71,451         | 0              | 71,451           | 0                | 71,451         |
| SHF             | Sheriff                                | 1,008         | 2.72%          | 21,294         | 0              | 21,294           | 0                | 21,294         |
| WOM             | Status of Women                        | 7             | 0.02%          | 150            | 0              | 150              | 0                | 150            |
| TIS             | Technology                             | 254           | 0.69%          | 5,369          | 0              | 5,369            | 0                | 5,369          |
| TTX             | Treasurer/Tax Collector                | 192           | 0.52%          | 4,056          | 0              | 4,056            | 0                | 4,056          |
| CRT             | Trial Courts                           | 429           | 1.16%          | 9,061          | 0              | 9,061            | 0                | 9,061          |
| WAR             | War Memorial                           | 62            | 0.17%          | 1,319          | 0              | 1,319            | 0                | 1,319          |
| <b>Subtotal</b> |  | <b>37,044</b> | <b>100.00%</b> | <b>782,668</b> | <b>360,839</b> | <b>1,143,507</b> | <b>(360,839)</b> | <b>782,668</b> |
|                 | Net out amounts not allocated out      |               |                |                |                |                  |                  | (107)          |
|                 | <b>Total allocated to Departments</b>  |               |                |                |                |                  |                  | <b>782,561</b> |

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

**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. 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**

|  | <b>Total Amounts</b> | <b>Administration</b> | <b>Human Resources Services</b> | <b>Non-Allocable</b> | <b>Total Check</b> |
|--|----------------------|-----------------------|---------------------------------|----------------------|--------------------|
| Salaries and Benefits  | 19,386,732           | 3,751,392             | 15,635,339                      | -                    | <b>19,386,732</b>  |
| Supply and Services Costs  | 0                    | -                     | -                               | -                    | -                  |
| Non-personnel Services   | 5,683,149            | 1,979,942             | 3,700,935                       | 2,271                | <b>5,683,149</b>   |
| Materials and Supplies   | 95,519               | 77,909                | 17,609                          | -                    | <b>95,519</b>      |
| Allocated Charges  | -1,521,747           | (1,521,747)           | -                               | -                    | <b>(1,521,747)</b> |
| Services of Other Departments                                    | 3,888,028            | 3,037,545             | 850,483                         | -                    | <b>3,888,028</b>   |
| Fiduciary Payments   | 143,608              | 143,608               | -                               | -                    | <b>143,608</b>     |
| <b>Department Costs Per Financial System</b>                     | <b>27,675,288</b>    | <b>7,468,650</b>      | <b>20,204,368</b>               | <b>2,271</b>         | <b>27,675,288</b>  |
| Direct Billing for Services Provided to Departments              | 6,374,321            | 161,426               | 6,212,896                       | -                    | 6,374,321          |
| Training Services Paid by Employees & Other Agencies             | 54,400               | -                     | 54,400                          | -                    | 54,400             |
| <b>Direct Billing for Services Subtotal Per Financial System</b> | <b>6,428,721</b>     | <b>161,426</b>        | <b>6,267,296</b>                | <b>0</b>             | <b>6,428,721</b>   |
| Intrafund Transfer   | 1,598,075            | 29,307                | 1,568,768                       | -                    | <b>1,598,075</b>   |
| Intergovernmental Revenue  | 16,783               | 1,026                 | 15,756                          | -                    | <b>16,783</b>      |
| Other Revenues   | 4,418                | 4,418                 | -                               | -                    | <b>4,418</b>       |
| <b>Department Revenue Per Financial System</b>                   | <b>8,047,997</b>     | <b>196,176</b>        | <b>7,851,820</b>                | <b>-</b>             | <b>8,047,997</b>   |
| <b>Department Costs Net of Revenue</b>                           | <b>19,627,291</b>    | <b>7,272,473</b>      | <b>12,352,547</b>               | <b>2,271</b>         | <b>19,627,291</b>  |

**B. INCOMING COSTS - (Default Spread Salary%)**

| Department   | Human Resources<br>% Split Based on |                  |                              |               |                   |
|--|-------------------------------------|------------------|------------------------------|---------------|-------------------|
|  | Actuals                             | 37.05%           | 62.94%<br>Human<br>Resources | 0.01%         | 100.00%           |
|  | Incoming<br>Total                   | Administration   | Services                     | Non-Allocable | Total Check       |
| 1 Building Depreciation                                      | 261,846                             | 97,021           | 164,794                      | 30            | 261,846           |
| 2 Equipment Depreciation                                     | 1,325                               | 491              | 834                          | 0             | 1,325             |
| 3 Board of Supervisors                                       | 147,688                             | 54,723           | 92,949                       | 17            | 147,688           |
| 4 Controller   | 323,265                             | 119,779          | 203,448                      | 37            | 323,265           |
| 5 Health Service System                                      | 797,670                             | 295,560          | 502,018                      | 92            | 797,670           |
| 6 Administrative Services                                    | 70,256                              | 26,032           | 44,216                       | 8             | 70,256            |
| City Attorney- s/b \$0                                       | -                                   | -                | -                            | -             | -                 |
| 7 Civil Service Commission                                   | 3,957                               | 1,466            | 2,490                        | 0             | 3,957             |
| 9 Mayor's Budget Office                                      | 69,514                              | 25,757           | 43,749                       | 8             | 69,514            |
|  | -                                   | -                | -                            | -             | -                 |
|  | -                                   | -                | -                            | -             | -                 |
| <b>Total Incoming</b>  | <b>1,675,521</b>                    | <b>620,828</b>   | <b>1,054,499</b>             | <b>194</b>    | <b>1,675,521</b>  |
| <b>C. TOTAL ALLOCATED NET COSTS INCLUDING INCOMING COSTS</b> | <b>21,302,812</b>                   | <b>7,893,301</b> | <b>13,407,046</b>            | <b>2,465</b>  | <b>21,302,812</b> |

**D. SUMMARY OF TOTAL COSTS ALLOCATED TO DEPARTMENTS**

|   | Total             | Administration   | Human Resources<br>Services |
|---|-------------------|------------------|-----------------------------|
| Department Costs Net of Revenue                     | 19,625,020        | 7,272,473        | 12,352,547                  |
| Direct Billing for Services Provided to Departments | 6,374,321         | 161,426          | 6,212,896                   |
| Total Incoming                                      | 1,675,327         | 620,828          | 1,054,499                   |
| <b>TOTAL COSTS ALLOCATED TO DEPARTMENTS</b>         | <b>27,674,668</b> | <b>8,054,727</b> | <b>19,619,941</b>           |

**E. DEPARTMENTAL ALLOCATIONS**

|                                  | FY 2020-21 FTE | Allocation Percent | Initial Allocation<br>Administration | Initial Allocation<br>Human Resources<br>Services | Administration<br>Services Provided<br>to Departments | Human Resources<br>Services Provided<br>to Departments | Total Costs<br>Allocated to<br>Departments | Direct Billed | Department<br>Allocation | Notes |
|----------------------------------|----------------|--------------------|--------------------------------------|---|---|--|--|---------------|--------------------------|-------|
| Academy of Sciences              | 11             | 0.03%              | 2,367                                | 4,021   | 0   | 0  | 6,389                                      | 0             | 6,389                    |       |
| Administrative Services          | 926            | 2.51%              | 198,029                              | 336,360   | 0   | 164,977  | 699,366                                    | -164,977      | 534,389                  |       |
| 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                  | 160            | 0.43%              | 34,212                               | 58,111  | 0   | 79,425   | 171,748                                    | -79,425       | 92,323                   |       |
| Airport                          | 1,638          | 4.44%              | 350,193                              | 594,815   | 14,091  | 69,386   | 1,028,485                                  | -83,477       | 945,008                  |       |
| Animal Care                      | 0              | 0.00%              | 0                                    | 0   | 0   | 0  | 0  | 0             | 0                        |       |
| Arts Commission                  | 36             | 0.10%              | 7,604                                | 12,915  | 0   | 102,024  | 122,543                                    | -102,024      | 20,519                   |       |
| Asian Art Museum                 | 51             | 0.14%              | 10,804                               | 18,350  | 0   | 90,137   | 119,291                                    | -90,137       | 29,154                   |       |
| Assessor-Recorder                | 178            | 0.48%              | 38,095                               | 64,706  | 6,751   | 0  | 109,552                                    | -6,751        | 102,801                  |       |
| Board of Supervisors             | 86             | 0.23%              | 18,321                               | 31,119  | 0   | 0  | 49,440                                     | 0             | 49,440                   |       |
| Building Inspection              | 269            | 0.73%              | 57,552                               | 97,753  | 0   | 259,145  | 414,450                                    | -259,145      | 155,305                  |       |
| Child Support Services           | 0              | 0.00%              | 0                                    | 0   | 0   | 32,333   | 32,333                                     | -32,333       | 0                        |       |
| Children & Families Commission   | 12             | 0.03%              | 2,587                                | 4,394   | 0   | 50,000   | 56,981                                     | -50,000       | 6,981                    |       |
| Children, Youth & Families       | 60             | 0.16%              | 12,818                               | 21,772  | 0   | 65,658   | 100,249                                    | -65,658       | 34,591                   |       |
| City Attorney                    | 297            | 0.81%              | 63,543                               | 107,930   | 0   | 0  | 171,473                                    | 0             | 171,473                  |       |
| City Planning                    | 226            | 0.61%              | 48,375                               | 82,167  | 0   | 101,700  | 232,242                                    | -101,700      | 130,542                  |       |
| Civil Service Commission         | 71             | 0.19%              | 15,159                               | 25,749  | 0   | 25,100   | 66,008                                     | -25,100       | 40,908                   |       |
| Controller                       | 285            | 0.77%              | 60,914                               | 103,465   | 21,435  | 5,500  | 191,315                                    | -26,935       | 164,380                  |       |
| Convention Facilities            | 0              | 0.00%              | 0                                    | 0   | 0   | 0  | 0  | 0             | 0                        |       |
| District Attorney                | 301            | 0.82%              | 64,339                               | 109,283   | 0   | 0  | 173,622                                    | 0             | 173,622                  |       |
| Economic & Workforce Development | 124            | 0.34%              | 26,558                               | 45,110  | 0   | 0  | 71,668                                     | 0             | 71,668                   |       |
| Elections                        | 111            | 0.30%              | 23,754                               | 40,347  | 0   | 89,767   | 153,868                                    | -89,767       | 64,102                   |       |
| Emergency Communications         | 276            | 0.75%              | 58,926                               | 100,087   | 0   | 51,790   | 210,803                                    | -51,790       | 159,013                  |       |
| Environment                      | 86             | 0.23%              | 18,377                               | 31,214  | 0   | 163,955  | 213,547                                    | -163,955      | 49,592                   |       |
| Ethics                           | 21             | 0.06%              | 4,442                                | 7,544   | 0   | 96,203   | 108,189                                    | -96,203       | 11,986                   |       |
| Fine Arts Museums                | 104            | 0.28%              | 22,294                               | 37,867  | 0   | 27,960   | 88,121                                     | -27,960       | 60,161                   |       |

|  |               |                |                  |                   |                |                  |                   |                   |                   |                        |
|--|---------------|----------------|------------------|-------------------|----------------|------------------|-------------------|-------------------|-------------------|------------------------|
| Fire Department                        | 1,746         | 4.73%          | 373,380          | 634,199           | 0              | 55,025           | 1,062,604         | -55,025           | 1,007,579         | Dept:9 HUMAN RESOURCES |
| General Fund Unallocated               | 0             | 0.00%          | 0                | 0                 | 0              | 2,450            | 2,450             | -2,450            | 0                 |                        |
| Health Service System                  | 54            | 0.15%          | 11,514           | 19,557            | 0              | 289,316          | 320,388           | -289,316          | 31,072            |                        |
| Homelessness and Supportive Housing    | 136           | 0.37%          | 29,108           | 49,441            | 6,751          | 40,513           | 125,814           | -47,264           | 78,550            |                        |
| Human Resources                        | 187           | 0.51%          | 39,892           | 67,757            | 0              | 70,701           | 178,350           | -70,701           | 107,649           | Not allocated out      |
| Human Rights Commission                | 24            | 0.07%          | 5,136            | 8,723             | 0              | 35,000           | 48,859            | -35,000           | 13,859            |                        |
| Human Services                         | 2,251         | 6.10%          | 481,325          | 817,547           | 0              | 423,478          | 1,722,350         | -423,478          | 1,298,872         |                        |
| Juvenile Probation                     | 175           | 0.47%          | 37,401           | 63,527            | 0              | 207,655          | 308,583           | -207,655          | 100,928           |                        |
| Law Library                            | 2             | 0.01%          | 438              | 744               | 0              | 0                | 1,182             | 0                 | 1,182             |                        |
| Mayor                                  | 140           | 0.38%          | 29,911           | 50,804            | 0              | 2,700            | 83,415            | -2,700            | 80,715            |                        |
| MTA - MUNI                             | 4,522         | 12.25%         | 966,918          | 1,642,343         | 0              | 1,826,547        | 4,435,809         | -1,826,547        | 2,609,261         |                        |
| MTA - Parking & Traffic                | 687           | 1.86%          | 146,830          | 249,395           | 0              | 0                | 396,225           | 0                 | 396,225           |                        |
| MTA - Taxicab Commission               | 18            | 0.05%          | 3,940            | 6,692             | 0              | 0                | 10,631            | 0                 | 10,631            |                        |
| Permit Appeals                         | 5             | 0.01%          | 974              | 1,654             | 0              | 0                | 2,628             | 0                 | 2,628             |                        |
| Police Accountability                  | 49            | 0.13%          | 10,383           | 17,637            | 0              | 154,682          | 182,702           | -154,682          | 28,020            |                        |
| Police Department                      | 2,913         | 7.89%          | 622,821          | 1,057,883         | 0              | 83,600           | 1,764,305         | -83,600           | 1,680,705         |                        |
| Port Commission                        | 243           | 0.66%          | 51,861           | 88,087            | 0              | 71,618           | 211,566           | -71,618           | 139,948           |                        |
| Public Defender                        | 197           | 0.53%          | 42,049           | 71,422            | 0              | 2,970            | 116,441           | -2,970            | 113,471           |                        |
| Public Health - Behavioral Health      | 596           | 1.61%          | 127,428          | 216,441           | 0              | 0                | 343,868           | 0                 | 343,868           |                        |
| Public Health - Health at Home         | 42            | 0.11%          | 8,998            | 15,284            | 0              | 0                | 24,282            | 0                 | 24,282            |                        |
| Public Health - Health Network         | 304           | 0.82%          | 64,942           | 110,306           | 0              | 0                | 175,248           | 0                 | 175,248           |                        |
| Public Health - Jail Health            | 139           | 0.38%          | 29,660           | 50,379            | 0              | 0                | 80,039            | 0                 | 80,039            |                        |
| Public Health - Laguna Honda Hospital  | 1,330         | 3.60%          | 284,290          | 482,876           | 0              | 1,408            | 768,574           | -1,408            | 767,166           |                        |
| Public Health - Primary Care           | 384           | 1.04%          | 82,085           | 139,424           | 0              | 0                | 221,509           | 0                 | 221,509           |                        |
| Public Health - Public Health Admin    | 932           | 2.53%          | 199,307          | 338,530           | 0              | 0                | 537,837           | 0                 | 537,837           |                        |
| Public Health - Public Health Division | 332           | 0.90%          | 70,944           | 120,501           | 93,360         | 183,035          | 467,839           | -276,394          | 191,445           |                        |
| Public Health - SF General Hospital    | 2,975         | 8.06%          | 636,092          | 1,080,424         | 0              | 111,613          | 1,828,130         | -111,613          | 1,716,517         |                        |
| Public Library                         | 677           | 1.83%          | 144,782          | 245,917           | 7,327          | 255,626          | 653,652           | -262,953          | 390,699           |                        |
| Public Works - Admin                   | 134           | 0.36%          | 28,563           | 48,515            | 0              | 52,444           | 129,522           | -52,444           | 77,078            |                        |
| Public Works - Architecture            | 202           | 0.55%          | 43,169           | 73,324            | 0              | 0                | 116,493           | 0                 | 116,493           |                        |
| Public Works - Building Repair         | 125           | 0.34%          | 26,660           | 45,283            | 0              | 0                | 71,943            | 0                 | 71,943            |                        |
| Public Works - Construction            | 0             | 0.00%          | 0                | 0                 | 0              | 0                | 0                 | 0                 | 0                 |                        |
| Public Works - Engineering             | 270           | 0.73%          | 57,725           | 98,048            | 0              | 0                | 155,773           | 0                 | 155,773           |                        |
| Public Works - Street Environment      | 364           | 0.99%          | 77,791           | 132,131           | 0              | 0                | 209,922           | 0                 | 209,922           |                        |
| Public Works - Street Sewer            | 61            | 0.17%          | 13,140           | 22,318            | 0              | 0                | 35,458            | 0                 | 35,458            |                        |
| Public Works - Street Use & Map        | 97            | 0.26%          | 20,843           | 35,402            | 0              | 0                | 56,245            | 0                 | 56,245            |                        |
| Public Works - Urban Forest            | 118           | 0.32%          | 25,195           | 42,794            | 0              | 0                | 67,989            | 0                 | 67,989            |                        |
| PUC-Clean Power SF                     | 22            | 0.06%          | 4,781            | 8,120             | 0              | 0                | 12,901            | 0                 | 12,901            |                        |
| PUC-Hetch Hetchy                       | 339           | 0.92%          | 72,494           | 123,133           | 0              | 12,897           | 208,524           | -12,897           | 195,627           |                        |
| PUC-Public Utilities Bureaus           | 669           | 1.81%          | 143,122          | 243,098           | 10,508         | 476,162          | 872,891           | -486,670          | 386,221           |                        |
| PUC-Wastewater                         | 419           | 1.14%          | 89,648           | 152,270           | 0              | 16,594           | 258,512           | -16,594           | 241,918           |                        |
| PUC-Water                              | 690           | 1.87%          | 147,466          | 250,476           | 0              | 34,879           | 432,822           | -34,879           | 397,943           |                        |
| Recreation & Park                      | 913           | 2.47%          | 195,107          | 331,396           | 1,202          | 116,884          | 644,589           | -118,086          | 526,503           |                        |
| Rent Arbitration Board                 | 33            | 0.09%          | 7,033            | 11,946            | 0              | 72,084           | 91,062            | -72,084           | 18,978            |                        |
| Retirement Commission                  | 101           | 0.27%          | 21,674           | 36,815            | 0              | 17,604           | 76,093            | -17,604           | 58,489            |                        |
| SF Community College District          | 647           | 1.75%          | 138,334          | 234,965           | 0              | 0                | 373,299           | 0                 | 373,299           |                        |
| SF Unified School District             | 3,382         | 9.16%          | 723,047          | 1,228,120         | 0              | 0                | 1,951,167         | 0                 | 1,951,167         |                        |
| Sheriff                                | 1,004         | 2.72%          | 214,665          | 364,616           | 0              | 100,394          | 679,676           | -100,394          | 579,282           |                        |
| Status of Women                        | 7             | 0.02%          | 1,515            | 2,574             | 0              | 7,892            | 11,981            | -7,892            | 4,089             |                        |
| Technology                             | 253           | 0.69%          | 54,129           | 91,939            | 0              | 6,315            | 152,383           | -6,315            | 146,068           |                        |
| Treasurer/Tax Collector                | 191           | 0.52%          | 40,887           | 69,448            | 0              | 5,750            | 116,084           | -5,750            | 110,334           |                        |
| Trial Courts                           | 427           | 1.16%          | 91,348           | 155,158           | 0              | 0                | 246,505           | 0                 | 246,505           |                        |
| War Memorial                           | 62            | 0.17%          | 13,293           | 22,579            | 0              | 0                | 35,872            | 0                 | 35,872            |                        |
| <b>Subtotal</b>                        | <b>36,918</b> | <b>100.00%</b> | <b>7,893,301</b> | <b>13,407,046</b> | <b>161,426</b> | <b>6,212,896</b> | <b>27,674,668</b> | <b>-6,374,321</b> | <b>21,300,347</b> |                        |
| Net out amounts not allocated out      |               |                |                  |                   |                |                  |                   |                   | -107,649          |                        |
| <b>Total allocated to Departments</b>  |               |                |                  |                   |                |                  |                   |                   | <b>21,192,698</b> |                        |

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA  
STATEMENTS OF FUNCTION AND BENEFIT  
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021  
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

**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 and non-allocable. 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 2020-21 as approved by the Board of Supervisors and signed by the Mayor.

**A. DEPARTMENT COSTS**

|  | <b>Costs Per Financial System</b> | <b>Unallowable</b> | <b>Allowable</b> | <b>Amount</b>    |
|--|-----------------------------------|--------------------|------------------|------------------|
| <i>Allocation Percentage Based on Salary</i>         | <i>100.00%</i>                    | <i>0.00%</i>       | <i>100.00%</i>   |                  |
| Salary   | 5,036,746                         | -                  | 5,036,746        | 5,036,746        |
| Benefits   | 2,320,774                         | -                  | 2,320,774        | 2,320,774        |
| <b>Salaries and Benefits</b>                         | <b>7,357,520</b>                  | <b>-</b>           | <b>7,357,520</b> | <b>7,357,520</b> |
| <b>Supply and Services Costs</b>                     |                                   |                    |                  |                  |
| Non-personnel Services                               | 1,009,436                         | -                  | 1,009,436        | 1,009,436        |
| Materials and Supplies                               | 1,508                             | -                  | 1,508            | 1,508            |
| Services of Other Departments                        | 422,574                           | -                  | 422,574          | 422,574          |
| <b>DEPARTMENT Cost Total Per Financial System</b>    | <b>8,791,038</b>                  | <b>-</b>           | <b>8,791,038</b> | <b>8,791,038</b> |
| <b>Revenue</b>                                       |                                   |                    |                  |                  |
| Intergovernmental Revenue                            | 51,447                            | -                  | 51,447           | 51,447           |
| Direct Bills   | 2,330,114                         | -                  | 2,330,114        | 2,330,114        |
| <b>DEPARTMENT Revenue Total Per Financial System</b> | <b>2,381,562</b>                  | <b>-</b>           | <b>2,381,562</b> | <b>2,381,562</b> |
| <b>Total Department Costs to Allocate</b>            |                                   |                    |                  | <b>6,409,476</b> |
| Adjustments  |                                   |                    |                  | 0                |
| <b>Total</b>   |                                   |                    |                  | <b>6,409,476</b> |

**B. INCOMING COSTS**

| <b>Department</b>       | <b>Mayor Incoming</b> |
|-------------------------|-----------------------|
| 1 Building Depreciation | 855,609               |

|                            |         |
|----------------------------|---------|
| 3 Board of Supervisors     | 279,103 |
| 4 Controller               | 499,027 |
| 5 Health Service System    | 863,526 |
| 6 Administrative Services  | 67,484  |
| 7 Civil Service Commission | 2,967   |
| 8 Human Resources          | 80,715  |

Dept:10 MAYOR'S BUDGET OFFICE

**Total Incoming 2,648,431**

**C. TOTAL ALLOCATED 9,057,907**

**D. DEPARTMENTAL ALLOCATIONS**

|                                  | FY 2020-21<br>Department Budget | Allocation<br>Percent | Initial Allocation | Allocation of<br>Costs Requested<br>by Departments | Total Allocation | Direct<br>Billed | Department<br>Allocation |
|----------------------------------|---------------------------------|-----------------------|--------------------|--|------------------|------------------|--------------------------|
| Academy of Sciences              | 5,587,723                       | 0.04%                 | 3,595              | 0  | 3,595            | 0                | 3,595                    |
| Administrative Services          | 470,834,939                     | 3.34%                 | 302,964            | 0  | 302,964          | 0                | 302,964                  |
| Adult Probation                  | 41,818,109                      | 0.30%                 | 26,908             | 0  | 26,908           | 0                | 26,908                   |
| Airport                          | 1,170,021,775                   | 8.31%                 | 752,863            | 0  | 752,863          | 0                | 752,863                  |
| Arts Commission                  | 23,762,015                      | 0.17%                 | 15,290             | 0  | 15,290           | 0                | 15,290                   |
| Asian Art Museum                 | 10,236,316                      | 0.07%                 | 6,587              | 0  | 6,587            | 0                | 6,587                    |
| Assessor-Recorder                | 39,105,431                      | 0.28%                 | 25,163             | 0  | 25,163           | 0                | 25,163                   |
| Board of Supervisors             | 18,606,318                      | 0.13%                 | 11,972             | 0  | 11,972           | 0                | 11,972                   |
| Building Inspection              | 89,501,462                      | 0.64%                 | 57,591             | 0  | 57,591           | 0                | 57,591                   |
| Child Support Services           | 13,409,069                      | 0.10%                 | 8,628              | 0  | 8,628            | 0                | 8,628                    |
| Children & Families Commission   | 31,194,003                      | 0.22%                 | 20,072             | 0  | 20,072           | 0                | 20,072                   |
| Children, Youth & Families       | 285,355,499                     | 2.03%                 | 183,615            | 347,754  | 531,369          | (347,754)        | 183,615                  |
| City Attorney                    | 93,814,525                      | 0.67%                 | 60,366             | 0  | 60,366           | 0                | 60,366                   |
| City Planning                    | 60,371,324                      | 0.43%                 | 38,847             | 0  | 38,847           | 0                | 38,847                   |
| Civil Service Commission         | 1,286,033                       | 0.01%                 | 828                | 0  | 828              | 0                | 828                      |
| Controller                       | 75,093,898                      | 0.53%                 | 48,320             | 0  | 48,320           | 0                | 48,320                   |
| District Attorney                | 73,721,806                      | 0.52%                 | 47,437             | 0  | 47,437           | 0                | 47,437                   |
| Economic & Workforce Developme   | 96,139,625                      | 0.68%                 | 61,862             | 0  | 61,862           | 0                | 61,862                   |
| Elections                        | 24,388,329                      | 0.17%                 | 15,693             | 0  | 15,693           | 0                | 15,693                   |
| Emergency Communications         | 117,088,290                     | 0.83%                 | 75,342             | 58,640   | 133,982          | (58,640)         | 75,342                   |
| Environment                      | 38,599,389                      | 0.27%                 | 24,837             | 0  | 24,837           | 0                | 24,837                   |
| Ethics                           | 4,724,515                       | 0.03%                 | 3,040              | 0  | 3,040            | 0                | 3,040                    |
| Fine Arts Museums                | 18,470,103                      | 0.13%                 | 11,885             | 0  | 11,885           | 0                | 11,885                   |
| Fire Department                  | 412,290,704                     | 2.93%                 | 265,293            | 0  | 265,293          | 0                | 265,293                  |
| General City Responsibility      | 572,541,420                     | 4.07%                 | 368,408            | 0  | 368,408          | 0                | 368,408 Not allocated ou |
| Health Service System            | 12,102,328                      | 0.09%                 | 7,787              | 0  | 7,787            | 0                | 7,787                    |
| Homelessness and Supportive Hous | 852,119,737                     | 6.05%                 | 548,306            | 85,000   | 633,306          | (85,000)         | 548,306                  |
| Human Resources                  | 108,030,770                     | 0.77%                 | 69,514             | 0  | 69,514           | 0                | 69,514                   |



|                                      |               |        |          |         |           |           |          |                                  |
|--------------------------------------|---------------|--------|----------|---------|-----------|-----------|----------|----------------------------------|
| Human Rights Commission              | 11,205,068    | 0.08%  | 7,210    | 0       | 7,210     | 0         | 7,210    | Dept:10 MAYOR'S<br>BUDGET OFFICE |
| Human Services                       | 1,393,346,901 | 9.90%  | 896,564  | 444,921 | 1,341,485 | (444,921) | 896,564  |                                  |
| Juvenile Probation                   | 41,284,225    | 0.29%  | 26,565   | 0       | 26,565    | 0         | 26,565   |                                  |
| Law Library                          | 1,937,106     | 0.01%  | 1,246    | 0       | 1,246     | 0         | 1,246    |                                  |
| Mayor                                | 204,157,287   | 1.45%  | 131,367  | 0       | 131,367   | 0         | 131,367  |                                  |
| MTA - MUNI                           | 1,206,568,490 | 8.57%  | 776,379  | 288,159 | 1,064,538 | (288,159) | 776,379  |                                  |
| MTA - Parking & Traffic              | 222,787,868   | 1.58%  | 143,355  | 0       | 143,355   | 0         | 143,355  |                                  |
| MTA - Taxicab Commission             | 6,231,921     | 0.04%  | 4,010    | 0       | 4,010     | 0         | 4,010    |                                  |
| Permit Appeals                       | 1,177,452     | 0.01%  | 758      | 0       | 758       | 0         | 758      |                                  |
| Police Accountability                | 10,415,143    | 0.07%  | 6,702    | 0       | 6,702     | 0         | 6,702    |                                  |
| Police Department                    | 667,891,102   | 4.74%  | 429,762  | 68,929  | 498,691   | (68,929)  | 429,762  |                                  |
| Port Commission                      | 124,770,345   | 0.89%  | 80,285   | 33,646  | 113,931   | (33,646)  | 80,285   |                                  |
| Public Defender                      | 42,256,703    | 0.30%  | 27,191   | 0       | 27,191    | 0         | 27,191   |                                  |
| Public Health - Behavioral Health    | 535,517,649   | 3.80%  | 344,585  | 0       | 344,585   | 0         | 344,585  |                                  |
| Public Health - Health at Home       | 8,236,557     | 0.06%  | 5,300    | 0       | 5,300     | 0         | 5,300    |                                  |
| Public Health - Health Network       | 296,655,415   | 2.11%  | 190,886  | 0       | 190,886   | 0         | 190,886  |                                  |
| Public Health - Jail Health          | 37,890,187    | 0.27%  | 24,381   | 0       | 24,381    | 0         | 24,381   |                                  |
| Public Health - Laguna Honda Hosp    | 300,803,380   | 2.14%  | 193,555  | 0       | 193,555   | 0         | 193,555  |                                  |
| Public Health - Primary Care         | 114,978,667   | 0.82%  | 73,984   | 0       | 73,984    | 0         | 73,984   |                                  |
| Public Health - Public Health Admi   | 180,600,117   | 1.28%  | 116,209  | 0       | 116,209   | 0         | 116,209  |                                  |
| Public Health - Public Health Divisi | 297,695,457   | 2.11%  | 191,555  | 592,847 | 784,403   | (592,847) | 191,555  |                                  |
| Public Health - SF General Hospital  | 996,821,628   | 7.08%  | 641,416  | 0       | 641,416   | 0         | 641,416  |                                  |
| Public Library                       | 151,700,834   | 1.08%  | 97,614   | 0       | 97,614    | 0         | 97,614   |                                  |
| Public Works - Admin                 | (17,007,794)  | -0.12% | (10,944) | 0       | (10,944)  | 0         | (10,944) |                                  |
| Public Works - Architecture          | 39,888,193    | 0.28%  | 25,666   | 0       | 25,666    | 0         | 25,666   |                                  |
| Public Works - Building Repair       | 36,000,281    | 0.26%  | 23,165   | 0       | 23,165    | 0         | 23,165   |                                  |
| Public Works - Engineering           | 82,247,078    | 0.58%  | 52,923   | 0       | 52,923    | 0         | 52,923   |                                  |
| Public Works - Street Environment    | 108,917,115   | 0.77%  | 70,084   | 0       | 70,084    | 0         | 70,084   |                                  |
| Public Works - Street Sewer          | 23,313,677    | 0.17%  | 15,001   | 0       | 15,001    | 0         | 15,001   |                                  |
| Public Works - Street Use & Map      | 27,483,896    | 0.20%  | 17,685   | 0       | 17,685    | 0         | 17,685   |                                  |
| Public Works - Urban Forest          | 41,908,180    | 0.30%  | 26,966   | 0       | 26,966    | 0         | 26,966   |                                  |
| PUC-Clean Power SF                   | 210,972,355   | 1.50%  | 135,752  | 0       | 135,752   | 0         | 135,752  |                                  |
| PUC-Hetch Hetchy                     | 204,020,597   | 1.45%  | 131,279  | 0       | 131,279   | 0         | 131,279  |                                  |
| PUC-Public Utilities Bureaus         | (23,523)      | 0.00%  | (15)     | 389,270 | 389,255   | (389,270) | (15)     |                                  |
| PUC-Wastewater                       | 277,513,391   | 1.97%  | 178,569  | 0       | 178,569   | 0         | 178,569  |                                  |
| PUC-Water                            | 564,289,271   | 4.01%  | 363,098  | 0       | 363,098   | 0         | 363,098  |                                  |
| Recreation & Park                    | 231,586,029   | 1.65%  | 149,017  | 20,948  | 169,965   | (20,948)  | 149,017  |                                  |
| Rent Arbitration Board               | 9,381,302     | 0.07%  | 6,036    | 0       | 6,036     | 0         | 6,036    |                                  |
| Retirement Commission                | 35,750,791    | 0.25%  | 23,004   | 0       | 23,004    | 0         | 23,004   |                                  |
| SF Redevelopment Agency              | -             | 0.00%  | 0        | 0       | 0         | 0         | 0        |                                  |
| SF Unified School District           | -             | 0.00%  | 0        | 0       | 0         | 0         | 0        |                                  |

|   |                       |                |                  |                  |                   |                    |                  |                                  |
|---|-----------------------|----------------|------------------|------------------|-------------------|--------------------|------------------|----------------------------------|
| Sheriff   | 245,012,613           | 1.74%          | 157,656          | 0                | 157,656           | 0                  | 157,656          | Dept:10 MAYOR'S<br>BUDGET OFFICE |
| Status of Women                                 | 10,279,426            | 0.07%          | 6,614            | 0                | 6,614             | 0                  | 6,614            |                                  |
| Technology                                      | 131,405,646           | 0.93%          | 84,554           | 0                | 84,554            | 0                  | 84,554           |                                  |
| Treasurer/Tax Collector                         | 42,671,873            | 0.30%          | 27,458           | 0                | 27,458            | 0                  | 27,458           |                                  |
| Trial Courts                                    | 131,374,564           | 0.93%          | 84,534           | 0                | 84,534            | 0                  | 84,534           |                                  |
| War Memorial                                    | 24,730,294            | 0.18%          | 15,913           | 0                | 15,913            | 0                  | 15,913           |                                  |
| <b>Subtotal</b>                                 | <b>14,076,860,212</b> | <b>100.00%</b> | <b>9,057,907</b> | <b>2,330,114</b> | <b>11,388,021</b> | <b>(2,330,114)</b> | <b>9,057,907</b> |                                  |
| Net out amount not allocated out to Departments |                       |                |                  |                  |                   |                    | (368,408)        |                                  |
| <b>Total allocated to Departments</b>           |                       |                |                  |                  |                   |                    | <b>8,689,499</b> |                                  |

**CITY AND COUNTY OF SAN FRANCISCO  
 FULL COST ALLOCATION PLAN  
 FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2021  
 FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2023**

**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**

|                              | <b>Amount</b>    |
|------------------------------|------------------|
| <i>Salary % Split</i>        |                  |
| Salaries and Benefits        | \$483,007        |
| Other Expenditures           | 1,333,603        |
| <b>Department Cost Total</b> | <b>1,816,610</b> |
| <b>Adjustments</b>           | none             |
| <b>Net allocated charges</b> | <b>1,816,610</b> |

**B. INCOMING COSTS**

| <b>Department</b>          | <b>Law Library<br/>Incoming</b> |
|----------------------------|---------------------------------|
| 3 Board of Supervisors     | 2,648                           |
| 4 Controller               | 5,645                           |
| 5 Health Service System    | 13,314                          |
| 6 Administrative Services  | 636                             |
| 7 Civil Service Commission | 43                              |
| 8 Human Resources          | 1,182                           |
| 9 Mayor's Office           | 1,246                           |
| <b>Total Incoming</b>      | <b>24,716</b>                   |

**C. TOTAL ALLOCATED** **1,841,326**

|   |           |
|---|-----------|
| <b>LAW LIBRARY Departmental Allocations</b> |           |
| City Attorney                               | 1,841,326 |