

FY 2023-24 Full Cost Allocation Plan

City and County of San Francisco
For the Plan Year Ending
June 30, 2024

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

ALLOCATION OF FY2021-22 OVERHEAD COSTS TO BE CHARGED IN FY2023-24 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 FINAL FULL COST FY23-24

SUMMARY SCHEDULE											
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	-	-	208,714	8,463	-	16,552	-	-	793,177	34,981
2	Equipment Depreciation	-	-	347,911	21,627	-	-	2,817	56,119	22,499	-
3	Board of Supervisors	8,317	-	-	72,632	1,700,827	-	76,366	15,818	53,998	133,716
4	Controller	18,227	-	-	159,746	(888,840)	-	159,714	38,487	130,813	85,319
5	Health Service System	69,411	-	-	891,121	(1,229,938)	-	350,272	425,049	1,130,331	329,309
6	Administrative Services	1,770	2,123,631	6,518,285	30,688	274,532	1,028,805	31,845	3,367	13,283	75,220
7	Civil Service Commission	248	-	-	3,301	34,517	-	811	1,203	3,998	6,550
8	Human Resources	8,146	-	-	108,602	1,135,613	-	26,680	39,585	131,541	215,509
9	Mayor's Office	3,939	-	-	34,395	805,431	-	36,163	7,491	25,571	63,322
10	Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2020-21 COSTS		110,059	2,123,631	7,074,910	1,330,575	1,832,141	1,045,356	684,668	587,119	2,305,211	943,927
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		111,710	2,155,485	7,181,034	1,350,533	1,859,624	1,061,037	694,938	595,926	2,339,789	958,086
FY 2021-22 Full Cost Plan Estimates		130,932	2,001,246	5,978,600	1,469,193	2,227,580	967,118	400,782	462,824	2,182,504	468,800
FY 2022-23 Roll-Forward (difference actual to estimate)		(20,873)	122,384	1,096,311	(138,619)	(395,438)	78,238	283,886	124,295	122,707	475,127
TOTAL ALLOCATION IN FY 2023-24 Budget		90,836	2,277,870	8,277,344	1,211,914	1,464,185	1,139,275	978,824	720,220	2,462,496	1,433,213

SUMMARY SCHEDULE											
Department	Child Support Services	Children & Families Commission	Children, Youth & Families	City Planning	City Attorney	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications	
1	Building Depreciation	-	-	-	31,958	860,951	-	48,147	127,356	392,043	111,700
2	Equipment Depreciation	-	-	-	43,207	10,434	-	35,312	6,412	61,005	234,397
3	Board of Supervisors	19,807	49,201	467,841	92,335	147,282	-	121,250	227,732	45,779	180,682
4	Controller	(14,761)	82,024	919,687	214,091	1,364,250	-	283,095	478,629	108,060	392,396
5	Health Service System	(74,127)	24,074	17,542	(95,666)	45,293	-	2,047,477	1,014,570	511,864	1,764,066
6	Administrative Services	15,623	15,766	158,318	47,242	57,708	84,104	116,799	60,490	9,743	130,448
7	Civil Service Commission	1,429	355	1,312	4,999	6,989	-	6,940	2,867	2,845	6,353
8	Human Resources	47,015	11,691	43,161	164,464	229,944	-	228,334	94,325	93,616	209,029
9	Mayor's Office	9,380	23,299	221,547	43,726	69,746	-	57,418	107,843	21,679	85,562
10	Law Library	-	-	-	-	1,902,531	-	-	-	-	-
TOTAL ALLOCATION OF FY 2020-21 COSTS		4,366	206,409	1,829,407	546,354	4,695,128	84,104	2,944,771	2,120,224	1,246,636	3,114,633
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		4,431	209,505	1,856,848	554,549	4,765,555	85,366	2,988,942	2,152,027	1,265,335	3,161,353
FY 2021-22 Full Cost Plan Estimates		(324,259)	147,168	1,910,321	642,145	3,370,436	78,836	2,696,805	1,512,007	948,285	2,708,349
FY 2022-23 Roll-Forward (difference actual to estimate)		328,625	59,241	(80,914)	(95,791)	1,324,691	5,268	247,966	608,217	298,351	406,284
TOTAL ALLOCATION IN FY 2023-24 Budget		333,057	268,746	1,775,935	458,758	6,090,246	90,634	3,236,908	2,760,244	1,563,686	3,567,636

City and County of San Francisco FINAL FULL COST FY23-24

SUMMARY SCHEDULE

Department	Environment	Ethics	Fine Arts Museums	Fire Department	Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Primary Care
1 Building Depreciation	-	10,454	-	3,196	-	-	-	-	-	-
2 Equipment Depreciation	-	-	34,772	2,237,941	-	-	-	-	-	-
3 Board of Supervisors	33,297	9,778	31,322	656,678	906,231	13,074	500,311	57,282	468,299	167,173
4 Controller	77,465	13,122	76,920	1,401,418	1,614,641	31,524	947,429	132,318	66,085	398,305
5 Health Service System	(18,203)	170,868	854,665	10,609,550	1,656,392	102,460	1,291,457	327,831	3,222,213	1,210,400
6 Administrative Services	39,222	(295)	11,376	169,263	318,273	2,783	110,726	15,331	110,417	35,530
7 Civil Service Commission	1,853	558	2,519	39,761	15,188	940	11,842	3,006	29,546	11,099
8 Human Resources	60,958	18,356	82,862	1,308,154	499,699	30,910	389,606	98,900	972,075	365,153
9 Mayor's Office	15,768	4,630	14,833	310,971	429,148	6,191	208,387	27,126	221,764	79,165
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2020-21 COSTS	210,360	227,471	1,109,268	16,736,932	5,439,574	187,883	3,459,758	661,794	5,090,400	2,266,825
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	213,515	230,883	1,125,907	16,987,986	5,521,167	190,701	3,511,654	671,721	5,166,756	2,300,827
FY 2021-22 Full Cost Plan Estimates	141,770	208,303	835,320	15,977,552	4,051,168	177,103	1,964,088	592,973	4,281,666	1,766,458
FY 2022-23 Roll-Forward (difference actual to estimate)	68,590	19,168	273,948	759,379	1,388,406	10,780	1,495,670	68,821	808,734	500,367
TOTAL ALLOCATION IN FY 2023-24 Budget	282,105	250,052	1,399,854	17,747,365	6,909,573	201,481	5,007,324	740,542	5,975,490	2,801,194

SUMMARY SCHEDULE

Department	Public Health - Public Health Admin	Public Health - Public Health Division	Public Health - SF General Hospital	Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Medical Examiner	MTA - MUNI	MTA - Parking & Traffic
1 Building Depreciation	-	178,773	-	-	12,638	1,035,738	-	-	1,067,422	-
2 Equipment Depreciation	1,167,769	-	-	8,771	-	142,809	48,085	-	-	-
3 Board of Supervisors	233,477	287,075	1,566,959	996,758	21,707	2,017,814	64,140	-	1,729,195	305,443
4 Controller	(1,927,305)	644,840	233,662	2,050,842	48,084	1,638,766	126,425	-	(706,026)	843,549
5 Health Service System	1,415,229	1,260,863	6,964,999	1,278,475	322,390	(334,733)	1,079,432	-	(384,099)	(66,658)
6 Administrative Services	174,716	89,543	357,982	260,299	4,620	416,748	43,841	779,436	364,433	81,945
7 Civil Service Commission	12,977	11,561	63,865	4,108	745	50,493	3,697	-	99,390	17,286
8 Human Resources	426,945	380,376	2,101,197	135,160	24,506	1,661,250	121,647	-	3,277,009	568,706
9 Mayor's Office	139,100	135,945	742,037	472,017	10,279	955,540	30,373	-	786,418	177,089
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2020-21 COSTS	1,642,908	2,988,976	12,030,701	5,206,430	444,970	7,584,425	1,517,640	779,436	6,233,742	1,927,359
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	1,667,551	3,033,811	12,211,162	5,284,527	451,645	7,698,192	1,540,405	791,127	6,327,248	1,956,270
FY 2021-22 Full Cost Plan Estimates	2,562,808	1,784,677	10,583,702	2,973,724	242,537	5,595,844	1,502,407	706,172	5,162,993	1,733,601
FY 2022-23 Roll-Forward (difference actual to estimate)	(919,900)	1,204,300	1,446,999	2,232,706	202,433	1,988,581	15,233	73,264	1,070,749	193,758
TOTAL ALLOCATION IN FY 2023-24 Budget	747,652	4,238,111	13,658,160	7,517,232	654,077	9,686,773	1,555,638	864,391	7,397,997	2,150,027

City and County of San Francisco FINAL FULL COST FY23-24

SUMMARY SCHEDULE										
Department	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department	Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture	Public Works - Building Repair
1 Building Depreciation	-	861	71,726	4,072,857	-	174,000	-	39,315	24,569	-
2 Equipment Depreciation	-	-	-	2,645,232	-	24,829	-	1,214,558	-	-
3 Board of Supervisors	10,361	1,636	13,991	981,199	118,923	67,601	255,555	(28,932)	41,151	53,206
4 Controller	23,223	1,043	55,481	2,321,686	10,850	161,557	318,860	(2,183,864)	107,442	120,609
5 Health Service System	(1,571)	(5,670)	274,098	14,742,779	(202,985)	1,350,849	(64,034)	(78,383)	(110,151)	(49,257)
6 Administrative Services	2,205	348	2,871	295,246	81,147	30,086	75,466	31,739	18,341	17,364
7 Civil Service Commission	621	95	1,004	62,056	5,076	4,582	16,283	3,225	4,532	2,027
8 Human Resources	13,406	3,141	33,020	2,041,678	167,016	150,764	535,724	106,098	149,097	66,673
9 Mayor's Office	4,907	775	6,625	464,649	56,316	32,012	121,018	(13,701)	19,487	25,196
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2020-21 COSTS	53,151	2,229	458,816	27,627,382	236,344	1,996,281	1,258,873	(909,946)	254,468	235,817
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	53,949	2,263	465,698	28,041,793	239,890	2,026,226	1,277,756	(923,595)	258,285	239,354
FY 2021-22 Full Cost Plan Estimates	71,552	8,016	422,628	24,887,381	640,295	1,813,859	1,151,626	345,219	301,501	281,797
FY 2022-23 Roll-Forward (difference actual to estimate)	(18,400)	(5,787)	36,188	2,740,001	(403,951)	182,423	107,247	(1,255,165)	(47,033)	(45,979)
TOTAL ALLOCATION IN FY 2023-24 Budget	35,548	(3,524)	501,887	30,781,794	(164,061)	2,208,648	1,385,003	(2,178,761)	211,253	193,375

SUMMARY SCHEDULE										
Department	Public Works - Construction	Public Works - Engineering	Public Works - Street Environment	Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC-Public Utilities Bureaus	PUC-Clean Power SF	PUC-Hetch Hetchy	PUC-Wastewater
1 Building Depreciation	-	38,752	-	-	11,367	-	1,010	-	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	-	165,019	149,652	33,532	41,504	67,963	838	340,200	338,293	450,235
4 Controller	-	366,622	345,733	75,604	95,508	152,444	(3,415,702)	876,384	640,943	728,103
5 Health Service System	-	(142,209)	(191,083)	(34,144)	(51,239)	(65,520)	3,679	130	1,745	2,198
6 Administrative Services	-	53,242	34,838	7,129	13,158	15,213	(161,095)	72,405	56,225	118,014
7 Civil Service Commission	-	5,851	7,861	1,405	2,108	2,696	15,524	548	7,365	9,276
8 Human Resources	-	192,491	258,645	46,216	69,356	88,686	510,760	18,019	242,313	305,184
9 Mayor's Office	-	78,145	70,868	15,879	19,654	32,184	397	161,103	160,199	213,210
10 Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2020-21 COSTS	0	757,913	676,515	145,620	201,417	293,666	(3,044,589)	1,468,789	1,447,083	1,826,221
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	769,282	686,663	147,805	204,438	298,071	(3,090,258)	1,490,821	1,468,790	1,853,614
FY 2021-22 Full Cost Plan Estimates	0	1,012,143	768,542	180,401	237,639	366,373	(3,532,043)	1,059,460	1,370,384	1,412,835
FY 2022-23 Roll-Forward (difference actual to estimate)	0	(254,229)	(92,027)	(34,781)	(36,223)	(72,707)	487,454	409,329	76,700	413,385
TOTAL ALLOCATION IN FY 2023-24 Budget	0	515,053	594,636	113,024	168,215	225,363	(2,602,804)	1,900,150	1,545,489	2,266,999

City and County of San Francisco FINAL FULL COST FY23-24

SUMMARY SCHEDULE

Department	PUC-Water	Recreation & Park	Rent Arbitration Board	Retirement Commission	SF Community College District	SF Redevelopment Agency	SF Unified School District	Sheriff	Sheriff's Department Oversight	Status of Women	Technology
1 Building Depreciation	-	7,223	21,706	-	-	80,465	-	857,787	-	6,756	261,803
2 Equipment Depreciation	-	1,259,054	-	-	-	-	-	336,798	-	-	229,138
3 Board of Supervisors	863,208	363,096	20,869	58,783	-	-	-	401,310	2,946	16,599	228,392
4 Controller	1,399,997	203,708	46,256	95,711	-	670,800	-	929,442	6,011	35,019	224,903
5 Health Service System	3,697	3,840,249	73,357	17,986	-	-	-	6,335,459	-	143,251	18,964
6 Administrative Services	174,036	93,429	4,009	33,704	-	-	3,925	139,646	627	5,076	(78,920)
7 Civil Service Commission	15,602	22,567	722	2,352	13,175	-	79,811	21,526	-	234	5,729
8 Human Resources	513,319	742,451	23,745	77,367	433,478	-	2,625,618	708,213	-	7,712	188,490
9 Mayor's Office	408,774	171,945	9,882	27,837	-	-	-	190,041	1,395	7,861	108,155
10 Law Library	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2020-21 COSTS	3,378,634	6,703,722	200,547	313,740	446,654	751,265	2,709,354	9,920,222	10,979	222,508	1,186,655
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	1.015
Subtotal before roll-forward	3,429,313	6,804,278	203,555	318,446	453,354	762,534	2,749,994	10,069,026	11,144	225,845	1,204,454
FY 2021-22 Full Cost Plan Estimates	2,937,278	6,241,646	69,931	27,987	315,546	942,207	2,232,525	9,381,366	0	169,243	683,787
FY 2022-23 Roll-Forward (difference actual to estimate)	441,356	462,077	130,616	285,753	131,108	(190,942)	476,829	538,857	10,979	53,265	502,868
TOTAL ALLOCATION IN FY 2023-24 Budget	3,870,669	7,266,355	334,171	604,199	584,462	571,592	3,226,823	10,607,882	22,123	279,111	1,707,322

SUMMARY SCHEDULE

Department	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies	Total Allocated to non-Central CostDepts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck
1 Building Depreciation	886,431	691,374	-	-	12,190,266	3,796,797	15,987,063	15,986,424
2 Equipment Depreciation	-	-	15,505	-	10,207,001	350,244	10,557,245	10,557,245
3 Board of Supervisors	67,108	198,062	43,516	-	18,845,410	1,539,339	20,384,749	20,384,749
4 Controller	158,440	453,226	96,309	-	16,365,352	2,860,844	19,226,196	19,226,196
5 Health Service System	1,153,265	2,555,389	77,434	-	67,782,462	7,314,722	75,097,184	75,097,184
6 Administrative Services	21,359	43,724	35,446	-	15,423,856	386,720	15,810,576	15,810,576
7 Civil Service Commission	4,178	9,572	1,477	-	794,232	39,381	833,612	833,612
8 Human Resources	137,445	314,933	48,594	-	26,130,380	1,135,380	27,265,760	27,265,760
9 Mayor's Office	31,779	93,793	20,607	-	8,924,287	743,502	9,667,789	9,667,789
10 Law Library	-	-	-	-	1,902,531	-	1,902,531	1,902,531
TOTAL ALLOCATION OF FY 2020-21 COSTS	2,460,004	4,360,072	338,888	0	178,565,777	18,166,928	196,732,705	196,732,065
Interest factor through August 2021 expected charge	1.015	1.015	1.015	1.015	1.015			
Subtotal before roll-forward	2,496,904	4,425,473	343,972	0	181,244,263			
FY 2021-22 Full Cost Plan Estimates	2,407,350	4,032,650	190,943	0	155,256,605			
FY 2022-23 Roll-Forward (difference actual to estimate)	52,655	327,422	147,946	0	23,309,172			
TOTAL ALLOCATION IN FY 2023-24 Budget	2,549,559	4,752,895	491,917	0	204,553,435			