

FY 2024-25 Full Cost Allocation Plan

City and County of San Francisco
For the Plan Year Ending
June 30, 2025

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

ALLOCATION OF FY2022-23 OVERHEAD COSTS TO BE CHARGED IN FY2024-25 BUDGET

TABLE OF CONTENTS

INTRODUCTION - Changes from Prior Year Plan	2
SUMMARY SCHEDULE	4
1. BUILDING DEPRECIATION	8
2. EQUIPMENT DEPRECIATION	12
3. BOARD OF SUPERVISORS	14
4. CONTROLLER	17
5. HEALTH SERVICE SYSTEM	21
6. ADMINISTRATIVE SERVICES	23
7. CIVIL SERVICE COMMISSION	27
9. HUMAN RESOURCES	31
9. MAYOR'S OFFICE	34
10. LAW LIBRARY	37

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 2024-25 Full Cost Allocation Plan

SUMMARY SCHEDULE											
SCH#	Department	Academy of Sciences	ADM-Central Shops	ADM-Real Estate	Adult Probation	Airport	ADM Animal Care And Control	Arts Commission	Asian Art Museum	Assessor-Recorder	Building Inspection
1	Building Depreciation	-	-	209,384	8,054	-	16,552	-	-	804,489	35,887
2	Equipment Depreciation	-	-	322,414	19,887	-	-	2,986	41,841	8,305	-
3	Board of Supervisors	11,456	-	-	89,577	1,728,554	-	63,159	17,276	54,266	143,303
4	Controller	23,396	-	-	189,978	(366,699)	-	109,742	40,187	127,177	64,133
5	Health Service System	63,109	-	-	882,797	(512,466)	-	210,766	313,228	1,059,683	(96,269)
6	Administrative Services	2,397	2,299,566	7,356,249	42,462	365,847	1,125,482	50,583	3,615	(20,132)	75,533
7	Civil Service Commission	213	-	-	3,116	35,328	-	939	1,268	4,166	7,063
8	Human Resources	4,803	-	-	70,315	797,120	-	21,179	28,615	93,995	159,365
9	Mayor's Office	4,766	-	-	37,266	719,119	-	26,276	7,187	22,576	59,617
10	Law Library	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2022-23 COSTS		110,141	2,299,566	7,888,047	1,343,452	2,766,804	1,142,034	485,630	453,217	2,154,524	448,633
Interest factor through August 2023 expected		1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward		111,793	2,334,060	8,006,368	1,363,604	2,808,306	1,159,164	492,914	460,015	2,186,842	455,362
FY 2022-23 Full Cost Plan Estimates		110,661	2,091,381	6,428,975	1,457,501	880,388	1,020,324	503,980	626,746	2,167,340	446,469
FY 2022-23 Roll-Forward (difference actual to estimate)		(521)	208,186	1,459,072	(114,049)	1,886,416	121,709	(18,350)	(173,529)	(12,816)	2,164
TOTAL ALLOCATION IN FY 2024-25 Budget		111,272	2,542,245	9,465,440	1,249,555	4,694,721	1,280,873	474,564	286,486	2,174,027	457,526

SUMMARY SCHEDULE													
Department	Child Support Services	Children & Families Commission - CFC	Children, Youth & Families	Early Childhood	Early Education and Childhood	Children, Youth & Families Commission	City Planning	City Attorney	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications
1	Building Depreciation	-	-	-	-	-	32,786	873,229	-	48,686	120,535	397,634	113,293
2	Equipment Depreciation	-	-	-	-	-	28,711	5,773	-	16,911	-	62,643	227,133
3	Board of Supervisors	20,963	-	513,992	526,594	98,657	159,616	-	129,627	253,034	35,972	210,267	
4	Controller	6,385	-	911,691	688,176	218,846	101,403	-	291,010	504,419	79,428	377,736	
5	Health Service System	(55,934)	755	14,545	73,123	(214,747)	146,571	-	1,948,727	992,399	296,451	1,767,316	
6	Administrative Services	20,757	-	167,018	113,817	46,862	57,276	169,143	62,638	38,738	50,092	144,609	
7	Civil Service Commission	1,480	-	1,373	824	5,186	7,815	-	7,483	3,285	1,820	6,640	
8	Human Resources	33,383	-	30,975	18,582	117,006	176,328	-	168,837	74,117	41,063	149,819	
9	Mayor's Office	8,721	-	213,833	219,076	41,044	66,404	-	53,928	105,268	14,965	87,476	
10	Law Library	-	-	-	-	-	1,926,384	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2022-23 COSTS		35,755	755	1,853,427	1,640,192	374,350	3,520,799	169,143	2,727,847	2,091,796	980,068	3,084,290	
Interest factor through August 2023 expected charge		1.015	1.015	1.015	2.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	
Subtotal before roll-forward		36,291	767	1,881,229	3,304,986	379,965	3,573,611	171,680	2,768,765	2,123,173	994,769	3,130,554	
FY 2022-23 Full Cost Plan Estimates		23,108	145,236	1,540,599	0	622,873	4,010,387	81,991	2,495,967	1,642,023	1,017,878	2,866,458	
FY 2022-23 Roll-Forward (difference actual to estimate)		12,647	(144,481)	312,828	1,640,192	(248,523)	(489,588)	87,152	231,880	449,772	(37,810)	217,832	
TOTAL ALLOCATION IN FY 2024-25 Budget		48,938	(143,714)	2,194,057	4,945,178	131,442	3,084,023	258,832	3,000,645	2,572,945	956,959	3,348,386	

City and County of San Francisco FY 2024-25 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	-	10,701	-	3,278	-	-	-	-	-	-	
2 Equipment Depreciation	-	-	-	2,563,215	-	-	-	-	-	-	
3 Board of Supervisors	48,624	11,710	32,681	769,549	922,414	14,654	556,585	62,904	508,289	186,423	
4 Controller	104,857	10,631	78,445	1,602,983	1,576,868	33,656	1,021,815	137,573	38,535	426,955	
5 Health Service System	(27,901)	151,262	701,984	10,923,893	1,779,442	101,923	1,371,334	300,656	3,127,781	1,272,633	
6 Administrative Services	70,772	8,509	2,450	36,393	194,320	193,006	34,901	105,292	14,921	106,360	
7 Civil Service Commission	1,976	637	2,867	44,097	17,325	992	13,352	2,927	30,453	12,391	
8 Human Resources	44,586	14,380	64,687	994,955	390,909	22,390	301,256	66,048	687,113	279,573	
9 Mayor's Office	20,229	4,872	13,596	320,150	383,746	6,096	205,825	26,170	211,460	77,557	
10 Law Library	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOCATION OF FY 2022-23 COSTS	263,144	212,702	896,710	17,258,513	5,265,024	372,717	3,505,068	701,571	4,618,551	2,361,892	
Interest factor through August 2023 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	267,091	215,892	910,160	17,517,391	5,344,000	378,308	3,557,644	712,095	4,687,829	2,397,320	
FY 2022-23 Full Cost Plan Estimates	185,267	214,244	1,074,312	16,069,765	4,229,244	161,097	2,426,677	589,140	4,145,526	1,674,738	
FY 2022-23 Roll-Forward (difference actual to estimate)	77,877	(1,542)	(177,602)	1,188,748	1,035,780	211,620	1,078,391	112,431	473,025	687,153	
TOTAL ALLOCATION IN FY 2024-25 Budget	344,968	214,350	732,558	18,706,139	6,379,780	589,928	4,636,035	824,526	5,160,854	3,084,473	

SUMMARY SCHEDULE	Department	Public Health - Admin									
		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 (Street Mgmt)
1 Building Depreciation	-	183,031	-	-	12,936	1,043,297	-	-	1,067,422	-	
2 Equipment Depreciation	1,294,756	-	-	16,383	-	106,286	21,690	-	-	-	
3 Board of Supervisors	263,537	326,331	1,778,890	1,037,238	23,338	1,706,720	81,086	-	1,745,311	339,868	
4 Controller	(2,231,078)	693,604	127,154	2,044,221	47,661	217,793	176,043	-	(639,549)	801,394	
5 Health Service System	1,304,325	1,161,361	6,784,303	1,394,465	289,472	314,071	1,058,105	-	674,992	3,013	
6 Administrative Services	215,528	75,335	410,305	36,820	46,083	(59,131)	399,039	908,383	80,940	372,537	
7 Civil Service Commission	12,699	11,307	66,054	4,972	980	53,459	3,802	-	108,421	18,410	
8 Human Resources	286,535	255,128	1,490,380	112,194	22,118	1,206,209	85,793	-	2,853,962	12,739	
9 Mayor's Office	135,364	135,761	740,060	431,515	9,709	710,036	33,734	-	735,395	152,798	
10 Law Library	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOCATION OF FY 2022-23 COSTS	1,281,667	2,841,858	11,397,145	5,077,809	452,298	5,298,740	1,859,291	908,383	6,626,894	1,700,759	
Interest factor through August 2023 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	1,300,892	2,884,486	11,568,102	5,153,976	459,083	5,378,221	1,887,180	922,008	6,726,298	1,726,270	
FY 2022-23 Full Cost Plan Estimates	3,321,758	2,640,575	10,301,872	5,397,535	337,150	6,708,646	1,490,170	711,065	6,010,600	1,677,173	
FY 2022-23 Roll-Forward (difference actual to estimate)	(2,040,091)	201,283	1,095,273	(319,725)	115,148	(1,409,906)	369,121	197,317	616,294	23,586	
TOTAL ALLOCATION IN FY 2024-25 Budget	(739,199)	3,085,768	12,663,375	4,834,251	574,231	3,968,315	2,256,301	1,119,326	7,342,592	1,749,857	

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

SUMMARY SCHEDULE	Department	MTA - Taxicab Commission	Department of Police Accountability		Police	Port	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture	Public Works - Bldg Repair
			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		-	884	71,726	4,066,798	-	174,000	-	34,068	-	-
2 Equipment Depreciation		-	-	-	2,345,555	-	30,958	-	1,071,031	-	-
3 Board of Supervisors	61,411		1,845	15,089	1,102,003	292,173	77,459	286,621	27,872	46,720	13,934
4 Controller	24,748		(132)	34,954	2,465,885	157,194	177,532	333,955	(1,761,362)	114,430	40,259
5 Health Service System	2,177		(14,336)	262,163	14,598,190	2,114	1,453,283	246,495	(40,056)	(50,830)	(28,412)
6 Administrative Services	76,854		2,378	3,798	402,139	118,538	34,594	57,008	74,946	31,281	(175)
7 Civil Service Commission	629		102	1,079	62,052	5,604	5,174	17,410	3,908	4,530	2,235
8 Human Resources	9,206		2,291	24,353	1,400,085	126,444	116,737	392,824	80,721	102,433	57,256
9 Mayor's Office	4,839		767	6,277	458,459	121,551	32,225	119,241	11,595	19,437	5,797
10 Law Library	-		-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2022-23 COSTS	179,865		(6,202)	419,440	26,901,168	823,618	2,101,963	1,453,554	(497,275)	268,001	90,894
Interest factor through August 2023 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	182,563		(6,295)	425,732	27,304,685	835,972	2,133,492	1,475,357	(504,734)	272,021	92,258
FY 2022-23 Full Cost Plan Estimates	104,993		(5,763)	451,186	27,550,995	330,874	1,842,028	953,957	(195,943)	317,400	231,896
FY 2022-23 Roll-Forward (difference actual to estimate)	74,872		(439)	(31,746)	(649,827)	492,743	259,935	499,597	(301,333)	(49,399)	(141,002)
TOTAL ALLOCATION IN FY 2024-25 Budget	257,436		(6,735)	393,986	26,654,858	1,328,716	2,393,427	1,974,954	(806,067)	222,622	(48,744)

SUMMARY SCHEDULE	Department	Public Works - Street Env				Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC	Clean Power SF	PUC-Hetch Hetchy	PUC-Wastewater
		Public Works - Construction	Public Works - Commission	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		-	-	39,756	-	-	11,662	-	1,036	-	-	-
2 Equipment Depreciation		-	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors		-	666	225,896	45,968	8,167	47,451	17,783	1,074	433,208	379,193	499,239
4 Controller		-	1,461	471,741	132,343	22,343	103,677	49,202	(4,739,453)	846,849	780,716	1,024,133
5 Health Service System		-	(358)	(69,493)	(92,715)	(13,943)	(24,509)	(31,556)	27,830	1,247	13,946	17,141
6 Administrative Services	(7,111)		139	86,124	2,241	684	14,344	(105,895)	284,571	100,363	76,429	117,392
7 Civil Service Commission		-	32	6,188	8,281	1,245	2,189	2,818	16,493	739	8,265	10,158
8 Human Resources		-	1,321	140,043	186,841	28,098	49,390	63,592	372,135	16,672	186,484	229,202
9 Mayor's Office		-	277	93,978	19,124	3,398	19,741	7,398	447	180,225	157,753	207,695
10 Law Library		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2022-23 COSTS	(7,111)		3,538	994,233	302,083	49,992	223,945	3,343	(4,035,867)	1,579,302	1,602,786	2,104,961
Interest factor through August 2023 expected charge	1.015		2.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
Subtotal before roll-forward	(7,218)		7,130	1,009,146	306,614	50,742	227,304	3,393	(4,096,405)	1,602,991	1,626,828	2,136,535
FY 2022-23 Full Cost Plan Estimates	0		0	598,225	703,620	143,293	193,159	260,996	(2,934,705)	1,313,003	1,416,880	1,316,240
FY 2022-23 Roll-Forward (difference actual to estimate)	(7,111)		3,538	396,008	(401,538)	(93,301)	30,786	(257,653)	(1,101,163)	266,299	185,906	788,721
TOTAL ALLOCATION IN FY 2024-25 Budget	(14,329)		10,668	1,405,154	(94,924)	(42,559)	258,090	(254,261)	(5,197,568)	1,869,290	1,812,734	2,925,257

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Sheriff Department of
Accountability

SUMMARY SCHEDULE

Department	PUC-Water	Recreation & Park	Rent Arbitration Board	Retirement Commission	SF Community College District	SF Redevelopment Agency	SF Unified School District	Sanitation & Streets	Sheriff	Sheriff's Department Oversight	Status of Women	Technology
1 Building Depreciation	-	7,410	22,218	-	-	80,465	-	-	866,860	-	6,915	263,425
2 Equipment Depreciation	-	1,175,578	-	-	-	-	-	-	325,589	-	-	272,031
3 Board of Supervisors	953,344	372,449	25,150	66,012	-	-	-	250,066	461,783	3,877	23,004	236,798
4 Controller	1,942,689	193,856	53,929	(81,354)	-	801,000	-	486,637	1,013,422	22,783	71,547	134,288
5 Health Service System	28,501	4,092,840	31,497	683,010	-	-	-	-	6,264,077	6,827	109,844	108,871
6 Administrative Services	194,531	93,195	3,875	36,336	-	-	6,181	52,327	160,514	609	9,172	(93,568)
7 Civil Service Commission	16,891	25,514	963	2,660	13,241	-	115,339	2	22,163	26	302	6,444
8 Human Resources	381,104	575,686	21,729	60,013	298,757	-	2,602,130	35	500,076	585	6,813	145,389
9 Mayor's Office	396,613	154,947	10,463	27,463	-	-	-	104,033	192,113	1,613	9,570	98,513
10 Law Library	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATION OF FY 2022-23 COSTS	3,913,672	6,691,475	169,824	794,139	311,998	881,465	2,723,650	893,100	9,806,596	36,319	237,168	1,172,191
Interest factor through August 2023 expected charge	1.015	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	3,972,377	6,791,847	172,371	806,051	316,678	894,687	2,764,505	906,497	9,953,695	36,864	240,726	1,189,774
FY 2022-23 Full Cost Plan Estimates	2,907,618	6,409,696	61,071	84,580	386,969	703,791	2,022,618	0	9,753,703	0	181,311	842,544
FY 2022-23 Roll-Forward (difference actual to estimate)	1,006,054	281,779	108,753	709,560	(74,971)	177,673	701,032	893,100	52,893	36,319	55,857	329,647
TOTAL ALLOCATION IN FY 2024-25 Budget	4,978,431	7,073,626	281,124	1,515,611	241,706	1,072,360	3,465,537	1,799,597	10,006,588	73,183	296,582	1,519,421

SUMMARY SCHEDULE

Department	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies	Total Allocated to non-Central Cost Depts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	800,240	694,196	-	-	12,122,852	3,839,006	15,961,858	15,961,202	\$(656)
2 Equipment Depreciation	-	-	3,876	-	9,963,552	192,864	10,156,415	10,156,415	\$0
3 Board of Supervisors	73,924	207,537	56,440	-	20,786,623	1,647,185	22,433,808	22,433,808	\$0
4 Controller	167,014	458,587	113,744	-	15,295,187	2,498,961	17,794,148	17,794,148	\$0
5 Health Service System	1,247,492	2,692,135	9,797	-	71,110,438	7,651,924	78,762,362	78,762,362	\$0
6 Administrative Services	24,243	65,504	26,437	-	17,375,311	694,571	18,069,882	18,069,882	\$0
7 Civil Service Commission	4,471	10,565	1,659	-	874,493	43,782	918,275	918,275	\$0
8 Human Resources	100,886	238,385	37,440	-	19,731,613	859,850	20,591,462	20,591,462	\$0
9 Mayor's Office	30,754	86,340	23,480	-	8,647,723	699,468	9,347,191	9,347,191	\$0
10 Law Library	-	-	-	-	1,926,384	-	1,926,384	1,926,384	\$0
TOTAL ALLOCATION OF FY 2022-23 COSTS	2,449,024	4,453,248	272,873	0	177,834,174	18,127,611	195,961,785	195,961,129	
Interest factor through August 2023 expected charge	1.015	1.015	1.015	1.015	1.015	1.015			
Subtotal before roll-forward	2,485,759	4,520,047	276,966	0	180,501,687				
FY 2022-23 Full Cost Plan Estimates	2,414,951	4,023,826	59,148	0	163,990,998				
FY 2022-23 Roll-Forward (difference actual to estimate)	34,073	429,423	213,726	0	13,843,176				
TOTAL ALLOCATION IN FY 2024-25 Budget	2,519,832	4,949,470	490,692	0	194,344,863				

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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, 2023

Central Service Building	Depreciation Amount
City Hall	6,930,028
Hall of Justice	1,972,942
1 South Van Ness	1,878,014
25 Van Ness	261,419
30 Van Ness	0
49 South Van Ness	241,892
555 7th Street	174,000
1650 Mission	1,043,297
1660 Mission	0
1245 Third St	3,292,056
1419 Bryant	16,552
1Newhall	176,862
	15,987,063

CITY HALL Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	33,353	12.86%	891,403
ADM-Office of Cannabis	0	0.00%	0
Assessor-Recorder	30,101	11.61%	804,489
Board of Supervisors	32,893	12.69%	879,109
City Attorney	32,673	12.60%	873,229
Controller	31,295	12.07%	836,400
Economic & Workforce Development	1,963	0.76%	52,464
Elections	14,878	5.74%	397,634
Emergency Communications	4,239	1.63%	113,293
Mayor	28,216	10.88%	754,110
Mayor's Budget Office	0	0.00%	0
Public Works - Admin	0	0.00%	0
Sheriff	15,426	5.95%	412,280
Technology	4,317	1.66%	115,378
Treasurer/Tax Collector	29,942	11.55%	800,240
Subtotal	259,296	100.00%	6,930,028

HALL OF JUSTICE (850 Bryant HQ) Allocations

	Net Square Footage	Allocation Percent	Allocation
Adult Probation	1,493	0.41%	8,054
District Attorney	9,025	2.47%	48,686
Medical Examiner	0	0.00%	0
Police Department	143,615	39.27%	774,742
Sheriff	82,910	22.67%	447,264
Trial Courts	128,684	35.19%	694,196
Subtotal	365,727	100.00%	1,972,942

1 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	19,891	4.28%	80,328
ADM-Real Estate	950	0.20%	3,836

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Controller	0	0.00%	0
Economic & Workforce Development	16,856	3.62%	68,071
Human Resources	62,478	13.44%	252,311
Mayor	26,200	5.63%	105,806
MTA - MUNI	264,318	56.84%	1,067,422
Police Accountability	17,761	3.82%	71,726
SF Redevelopment Agency	19,925	4.28%	80,465
Technology	36,660	7.88%	148,048
Subtotal	465,039	100.00%	1,878,014

25 VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	1,192	1.18%	3,080
ADM-Real Estate	9,422	9.31%	24,347
ADM-Risk Management	1,734	1.71%	4,481
Arts Commission	0	0.00%	0
Civil Service Commission	2,410	2.38%	6,228
Ethics	4,141	4.09%	10,701
Public Health - Public Health Division	63,155	62.43%	163,198
Human Services	0	0.00%	0
Human Rights Commission	5,006	4.95%	12,936
MTA - Parking & Traffic	0	0.00%	0
Police Accountability	0	0.00%	0
Public Works - Admin	0	0.00%	0
Rent Arbitration Board	8,598	8.50%	22,218
Sheriff	2,831	2.80%	7,316
Status of Women	2,676	2.65%	6,915

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Subtotal **101,165** **100.00%** **261,419**

49 SOUTH VAN NESS Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	44,273	10.37%	25,094
ADM-Office of Cannabis	1,158	0.27%	656
Building Inspection	63,316	14.84%	35,887
City Planning	57,844	13.55%	32,786
Fire Department	5,784	1.36%	3,278
Permit Appeals	1,559	0.37%	884
Public Health - Public Health Division	34,991	8.20%	19,832
Public Works - Admin	60,106	14.08%	34,068
Public Works - Architecture	44,469	10.42%	25,205
Public Works - Engineering	70,141	16.44%	39,756
Public Works - Street Use & Map	20,575	4.82%	11,662
PUC-Public Utilities Bureaus	1,828	0.43%	1,036
Recreation & Park	13,073	3.06%	7,410
ADM-Real Estate	7,654	1.79%	4,338

Subtotal **426,771** **100.00%** **241,892**

555 7th St Allocations

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

Subtotal **34,553** **100.00%** **174,000**

1650 MISSION STREET Allocations

	Net Square Footage	Allocation Percent	Allocation
Administrative Services	0	0.00%	0
Building Inspection	0	0.00%	0
City Planning	0	0.00%	0
Economic & Workforce Development	0	0.00%	0
Human Services	173,335	100.00%	1,043,297
Permit Appeals	0	0.00%	0

Subtotal **173,335** **100.00%** **1,043,297**

1419 Bryant

	Net Square Footage	Allocation Percent	Allocation
ADM Animal Care And Control	72,775	100.00%	16,552

Subtotal **72,775** **100.00%** **16,552**

1245 Third St

	Net Square Footage	Allocation Percent	Allocation
Public Safety Building (SFPD Headquarter)	125,449	100.00%	3,292,056

Subtotal **125,449** **100.00%** **3,292,056**

1Newhall Allocations

	Net Square Footage	Allocation Percent	Allocation
ADM-Real Estate	45,258	100.00%	176,862

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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, 2023. 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	0
Administrative Services	ADM Total	192,864
Adult Probation	ADP Total	19,887
Arts Commission	ART Total	2,986
Asian Art Museum	AAM Total	41,841
Assessor-Recorder	ASR Total	8,305
Board of Supervisors	BOS Total	0
Building Inspection	DBI Total	0
Child Support Services	CSS Total	0
City Attorney	CAT Total	5,773
City Planning	CPC Total	28,711
Controller	CON Total	0
District Attorney	DAT Total	16,911
Economic & Workforce Development	ECN Total	0
Elections	REG Total	62,643
Emergency Communications	DEM Total	227,133
Fine Arts Museums	FAM Total	0
Fire Department	FIR Total	2,563,215
Health Service System	HSS Total	0
Homelessness	HOM Total	16,383

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Human Resources	HRD Total	0
Human Services	HSA Total	106,286
Juvenile Probation	JUV Total	21,690
Mayor	MYR Total	0
MTA - Parking & Traffic	MTA Total	0
Police Department	POL Total	2,345,555
Public Defender	PDR Total	30,958
Public Health - Public Health Admin	DPH Total	1,294,756
Public Library	LIB Total	0
Public Works - Admin	DPW Total	1,071,031
Recreation & Park	REC Total	1,175,578
Sheriff	SHF Total	325,589
Technology	TIS Total	272,031
Treasurer/Tax Collector	TTX Total	0
Trial Courts	CRT Total	0
War Memorial	WAR Total	3,876
ADM-Real Estate	RES Total	322,414

Total allocated to Departments

10,156,415

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

SCHEDULE 3 - BOARD OF SUPERVISORS

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

A. DEPARTMENT COSTS

	Total Costs
Salary and Fringe Costs	16,654,586
Contractual Services - Budget Analyst	2,979,318
Other Contractual Services	2,042,295
Materials & Supplies	186,806
Services of Other Departments	377,670
Capital Outlay	9,154
Total Expenditures Per PeopleSoft	22,249,829
Adjustments	
Revenues	(308,347)
Work Order Recoveries for Services to Departments	(228,873)
Adjustments - Total Revenue Per PeopleSoft	(537,220)
Expenditures Net of Revenues	21,941,482
Expenditures Net of Recoveries	22,020,956
Expenditures Net of Revenues & Recoveries	21,712,609

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

B. INCOMING COSTS

Department	Incoming Total
1 Building Depreciation	879,109
2 Equipment Depreciation	0
4 Controller	78,078
5 Health Service System	606,859
6 Administrative Services	38,801
7 Civil Service Commission	2,250
8 Human Resources	50,776
9 Mayor	14,200

Total Incoming 1,670,074

Total Allocated Costs 23,382,683

Combined Board of Supervisors Allocations

	FY 2022-23 Department Budget	FY 2022-23 Budget %	Initial Allocation	Costs for Services Provided to Departments	Total Costs Allocated to Departments	Direct Billings	Total BOS Allocation	Note
Academy of Sciences	7,422,345	0.05%	11,456	-	11,456	-	11,456	
Administrative Services	607,884,256	4.01%	938,247	-	938,247	-	938,247	
Adult Probation	58,036,486	0.38%	89,577	-	89,577	-	89,577	
Airport	1,119,918,379	7.39%	1,728,554	-	1,728,554	-	1,728,554	
Arts Commission	40,920,366	0.27%	63,159	-	63,159	-	63,159	
Asian Art Museum	11,192,903	0.07%	17,276	-	17,276	-	17,276	
Assessor-Recorder	35,158,380	0.23%	54,266	-	54,266	-	54,266	
Board of Supervisors	22,114,476	0.15%	34,133	-	34,133	-	34,133	Not allocated out
Building Inspection	92,844,927	0.61%	143,303	-	143,303	-	143,303	
Child Support Services	13,582,056	0.09%	20,963	-	20,963	-	20,963	
Children & Families Commission	-	0.00%	-	-	-	-	-	
Children, Youth & Families	333,011,845	2.20%	513,992	-	513,992	-	513,992	
Early Childhood	341,176,907	2.25%	526,594	-	526,594	-	526,594	
City Attorney	103,414,220	0.68%	159,616	-	159,616	-	159,616	
City Planning	63,919,444	0.42%	98,657	-	98,657	-	98,657	
Civil Service Commission	1,447,365	0.01%	2,234	-	2,234	-	2,234	
Controller	81,700,886	0.54%	126,102	-	126,102	-	126,102	
District Attorney	83,984,240	0.55%	129,627	-	129,627	-	129,627	
Economic & Workforce Development	163,939,270	1.08%	253,034	-	253,034	-	253,034	
Elections	23,306,278	0.15%	35,972	-	35,972	-	35,972	
Emergency Communications	136,230,652	0.90%	210,267	-	210,267	-	210,267	
Environment	31,503,356	0.21%	48,624	-	48,624	-	48,624	
Ethics	7,586,853	0.05%	11,710	-	11,710	-	11,710	
Fine Arts Museums	21,173,515	0.14%	32,681	-	32,681	-	32,681	
Fire Department	498,585,516	3.29%	769,549	-	769,549	-	769,549	
General City Responsibility	592,655,160	3.91%	914,742	-	914,742	-	914,742	Not allocated out
Health Service System	13,550,734	0.09%	20,915	-	20,915	-	20,915	
Public Health - Behavioral Health	597,626,124	3.94%	922,414	-	922,414	-	922,414	
Public Health - Health at Home	9,494,128	0.06%	14,654	-	14,654	-	14,654	
Public Health - Health Network	360,607,768	2.38%	556,585	-	556,585	-	556,585	
Public Health - Jail Health	40,755,399	0.27%	62,904	-	62,904	-	62,904	
Public Health - Laguna Honda Hospital	329,316,752	2.17%	508,289	-	508,289	-	508,289	
Public Health - Primary Care	120,782,475	0.80%	186,423	-	186,423	-	186,423	

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Public Health - Public Health Admin	170,743,555	1.13%	263,537	-	263,537	-	263,537
Public Health - Public Health Division	211,427,582	1.40%	326,331	-	326,331	-	326,331
Public Health - SF General Hospital	1,152,531,025	7.61%	1,778,890	-	1,778,890	-	1,778,890
Homelessness and Supportive Housing	672,019,804	4.44%	1,037,238	-	1,037,238	-	1,037,238
Human Resources	142,684,526	0.94%	220,228	-	220,228	-	220,228
Human Rights Commission	15,120,673	0.10%	23,338	-	23,338	-	23,338
Human Services	1,105,772,794	7.30%	1,706,720	-	1,706,720	-	1,706,720
Juvenile Probation	52,535,026	0.35%	81,086	-	81,086	-	81,086
Law Library	2,131,664	0.01%	3,290	-	3,290	-	3,290
Mayor	217,800,882	1.44%	336,168	-	336,168	-	336,168
MTA - MUNI	1,130,775,241	7.46%	1,745,311	35,318	1,780,629	(35,318)	1,745,311
MTA - Parking & Traffic	220,198,406	1.45%	339,868	-	339,868	-	339,868
MTA - Taxicab Commission	39,787,917	0.26%	61,411	-	61,411	-	61,411
Permit Appeals	1,195,116	0.01%	1,845	-	1,845	-	1,845
Police Accountability	9,776,177	0.06%	15,089	-	15,089	-	15,089
Police Department	713,980,684	4.71%	1,102,003	-	1,102,003	-	1,102,003
Port Commission	189,297,052	1.25%	292,173	3,609	295,782	(3,609)	292,173
Public Defender	50,185,337	0.33%	77,459	-	77,459	-	77,459
Public Library	185,699,873	1.23%	286,621	-	286,621	-	286,621
Public Works - Admin	18,058,209	0.12%	27,872	-	27,872	-	27,872
Public Works - Architecture	30,269,568	0.20%	46,720	-	46,720	-	46,720
Public Works - Building Repair	9,027,882	0.06%	13,934	-	13,934	-	13,934
Public Works - Construction	-	0.00%	-	-	-	-	-
Public Works - Engineering	146,356,761	0.97%	225,896	-	225,896	-	225,896
Public Works - Street Environment	29,782,559	0.20%	45,968	-	45,968	-	45,968
Public Works - Street Sewer	5,291,254	0.03%	8,167	-	8,167	-	8,167
Public Works - Street Use & Map	30,743,108	0.20%	47,451	-	47,451	-	47,451
Public Works - Urban Forest	11,521,271	0.08%	17,783	-	17,783	-	17,783
Public Works - Commission	431,433	0.00%	666	-	666	-	666
PUC-Clean Power SF	280,672,293	1.85%	433,208	-	433,208	-	433,208
PUC-Hetch Hetchy	245,676,379	1.62%	379,193	-	379,193	-	379,193
PUC-Public Utilities Bureaus	696,138	0.00%	1,074	129,946	131,020	(129,946)	1,074
PUC-Wastewater	323,453,726	2.14%	499,239	-	499,239	-	499,239
PUC-Water	617,665,049	4.08%	953,344	-	953,344	-	953,344
Recreation & Park	241,306,994	1.59%	372,449	-	372,449	-	372,449
Rent Arbitration Board	16,294,283	0.11%	25,150	-	25,150	-	25,150
Sanitation & Streets	162,016,308	1.07%	250,066	-	250,066	-	250,066
Retirement Commission	42,768,748	0.28%	66,012	-	66,012	-	66,012
SF Unified School District	-	0.00%	-	-	-	-	-
Sheriff	299,186,306	1.97%	461,783	-	461,783	-	461,783
Sheriff Department of Accountability	2,511,812	0.02%	3,877	-	3,877	-	3,877
Status of Women	14,904,165	0.10%	23,004	-	23,004	-	23,004
Technology	153,419,700	1.01%	236,798	60,000	296,798	(60,000)	236,798
Treasurer/Tax Collector	47,894,703	0.32%	73,924	-	73,924	-	73,924
Trial Courts	134,461,733	0.89%	207,537	-	207,537	-	207,537
War Memorial	36,566,849	0.24%	56,440	-	56,440	-	56,440
Subtotal	15,149,484,026	100.00%	23,382,683	228,873	23,611,555	(228,873)	23,382,683
Net out amounts allocated to Board of Supervisors and General City not charged to Departments							(948,875)
Total allocated to Departments							22,433,808

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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 Financial Report (ACFR), 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 2022-23 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 FY22-23 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 2022-23 original budget.

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

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

A. DEPARTMENT COSTS

	Amount	General Admin	Bdgt/Acctg/Systm Operations	Payroll & Personnel Services	Audits / Nonallocable	General Govt/ Nonallocable
<i>Salaries and Benefits %</i>	100.00%	9.97%	60.35%	4.78%	19.81%	5.08%
Salaries and Benefits	57,505,490	5,734,684	34,706,494	2,748,813	11,393,668	2,921,831
Controller Other Departmental Expenditures	17,448,917	1,740,078	10,531,007	834,074	3,457,186	886,573
Controller/General City Employee Support Costs						
Unemployment Mgmt	65,000	0	0	65,000	0	0
Fingerprinting New Employees	0	0	0	0	0	0
Local 21 Life Insurance	0	0	0	0	0	0
MEA Flexible Benefits Administration	0	0	0	0	0	0
Subtotal General City Employee Support:	65,000	0	0	65,000	0	0
Total Controller/General City Expenditures	75,019,407	7,474,762	45,237,501	3,647,887	14,850,854	3,808,403
Adjustments						
Membership Fees	(3,816)	(3,816)	0	0	0	0
Revenues	(1,774,621)	0	(511,697)	(85,561)	0	(1,177,363)
Subtotal Adjustments	(1,778,437)	(3,816)	(511,697)	(85,561)	0	(1,177,363)
Net Costs	73,240,970	7,470,946	44,725,804	3,562,326	14,850,854	2,631,040
General Admin Distribution by salary %	0	(7,470,946)	5,008,427	396,676	1,644,198	421,644
Adjusted Costs	73,240,970	0	49,734,232	3,959,002	16,495,052	3,052,684

B. INCOMING COSTS - (Default Spread Salary%)

Department	Incoming - excl. amts specific to General City Responsibility	Budget and Accounting Operations	Payroll & Personnel Services	Audits	General Govt/ Nonallocable
1 Building Depreciation	836,400	560,712	44,409	184,074	47,205
2 Equipment Depreciation	0	0	0	0	0
3 Board of Supervisors	126,102	84,537	6,696	27,752	7,117
5 Health Service System	1,101,858	738,672	58,504	242,496	62,186
6 Administrative Services	191,870	128,627	10,187	42,227	10,829
City Attorney		0	0	0	0
7 Civil Service Commission	7,278	4,879	386	1,602	411
8 Human Resources	164,210	110,084	8,719	36,139	9,268
9 Mayor's Budget Office	52,462	35,170	2,785	11,546	2,961
		0	0	0	0
		0	0	0	0
Total Incoming	2,480,180	1,662,681	131,687	545,836	139,976
C. TOTAL ALLOCATED	75,721,149	51,396,913	4,090,689	17,040,888	3,192,660

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

D. DEPARTMENTAL ALLOCATIONS

Total Allocated	\$51,396,913
Costs Identified To Departments	5,093,180
	46,303,732

	FY 2022-23 Department Budget	FY 2022-23 Budget %	Admin & Accounting Allocation	Midyear IDS Budget Adjustment	Direct Billed	FY 2022-23 FTE	FTE %	Payroll Allocation	Direct Billed	Total Dept Allocation
Academy of Sciences	7,422,345	0.05%	22,294		-	9	0.03%	1,103	-	23,396
Administrative Services	607,884,256	3.94%	1,825,831		(651,027)	973	2.98%	121,772	-	1,296,575
Adult Probation	58,036,486	0.38%	174,317		(480)	129	0.39%	16,141	-	189,978
Airport	1,119,918,379	7.26%	3,363,768	1,151,625	(4,944,325)	1,462	4.47%	182,976	(120,743)	(366,699)
Arts Commission	40,920,366	0.27%	122,908		(18,027)	39	0.12%	4,862	-	109,742
Asian Art Museum	11,192,903	0.07%	33,619		-	52	0.16%	6,568	-	40,187
Assessor-Recorder	35,158,380	0.23%	105,601		-	172	0.53%	21,576	-	127,177
Board of Supervisors	22,114,476	0.14%	66,423		-	93	0.28%	11,656	-	78,078
Building Inspection	92,844,927	0.60%	278,867		(251,316)	292	0.89%	36,582	-	64,133
Child Support Services	13,582,056	0.09%	40,795		(42,073)	61	0.19%	7,663	-	6,385
Children, Youth & Familie:	341,176,907	2.21%	1,024,753		(340,842)	34	0.10%	4,265	-	688,176
Children, Youth & Familie:	333,011,845	2.16%	1,000,229		(95,648)	57	0.17%	7,110	-	911,691
City Attorney	103,414,220	0.67%	310,613	250,000	(499,686)	323	0.99%	40,476	-	101,403
City Planning	63,919,444	0.41%	191,987		-	215	0.66%	26,858	-	218,846
Civil Service Commission	1,447,365	0.01%	4,347		-	5	0.02%	627	-	4,974
Controller	81,700,886	0.53%	245,395		-	301	0.92%	37,694	-	283,089
Department of Police Accr	9,776,177	0.06%	29,364	55,654	(55,654)	45	0.14%	5,590	-	34,954
District Attorney	83,984,240	0.54%	252,254		-	310	0.95%	38,756	-	291,010
Economic & Workforce De	163,939,270	1.06%	492,405		(5,000)	136	0.42%	17,013	-	504,419
Elections	23,306,278	0.15%	70,002		-	75	0.23%	9,426	-	79,428
Emergency Communicati	136,230,652	0.88%	409,180		(65,835)	275	0.84%	34,391	-	377,736
Environment	31,503,356	0.20%	94,623		-	82	0.25%	10,235	-	104,857
Ethics	7,586,853	0.05%	22,788		(15,458)	26	0.08%	3,301	-	10,631
Fine Arts Museums	21,173,515	0.14%	63,596		-	119	0.36%	14,849	-	78,445
Fire Department	498,585,516	3.23%	1,497,543		(122,949)	1,825	5.58%	228,389	-	1,602,983
General City Responsibilit	592,655,160	3.84%	1,780,089	2,485,769	(8,347,697)	-	0.00%	-	-	(4,081,839)
Health Service System	13,550,734	0.09%	40,701	160,934	(201,569)	46	0.14%	5,756	-	5,822
Homelessness and Suppc	672,019,804	4.36%	2,018,467		-	206	0.63%	25,754	-	2,044,221
Human Resources	142,684,526	0.93%	428,565		(25,521)	240	0.73%	30,011	-	433,054
Human Rights Commissic	15,120,673	0.10%	45,416		(2,832)	41	0.12%	5,077	-	47,661
Human Services	1,105,772,794	7.17%	3,321,280		(3,380,369)	2,213	6.77%	276,882	-	217,793
Juvenile Probation	52,535,026	0.34%	157,793		(1,444)	157	0.48%	19,693	-	176,043
Law Library	2,131,664	0.01%	6,403		-	2	0.01%	259	-	6,662
Mayor	217,800,882	1.41%	654,183		-	157	0.48%	19,613	-	673,796
MTA - MUNI	1,145,266,098	7.43%	3,439,902		(4,650,830)	4,566	13.97%	571,379	-	(639,549)
MTA - Parking & Traffic	237,959,467	1.54%	714,731		-	693	2.12%	86,663	-	801,394
MTA - Taxicab Commissic	7,535,999	0.05%	22,635		-	17	0.05%	2,113	-	24,748
Permit Appeals	1,195,116	0.01%	3,590		(4,248)	4	0.01%	526	-	(132)
Police Department	713,980,684	4.63%	2,144,500		-	2,568	7.86%	321,385	-	2,465,885
Port Commission	189,297,052	1.23%	568,569		(440,401)	232	0.71%	29,025	-	157,194
Public Defender	50,185,337	0.33%	150,736		-	214	0.66%	26,797	-	177,532
Public Health - Admin	210,809,622	1.37%	633,184		(2,940,146)	606	1.86%	75,884	-	(2,231,078)
Public Health - Behavioral	597,626,124	3.88%	1,795,020		(307,884)	717	2.19%	89,732	-	1,576,868
Public Health - Health at H	9,494,128	0.06%	28,516		-	41	0.13%	5,140	-	33,656
Public Health - Health Net	320,541,701	2.08%	962,774		-	472	1.44%	59,041	-	1,021,815
Public Health - Jail Health	40,755,399	0.26%	122,412		-	121	0.37%	15,161	-	137,573

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Public Health - Laguna Hc	329,316,752	2.14%	989,130		(1,108,320)	1,260	3.86%	157,725	-	38,535
Public Health - Primary Ca	120,782,475	0.78%	362,780		-	513	1.57%	64,175	-	426,955
Public Health - Public Hea	211,427,582	1.37%	635,040		-	468	1.43%	58,564	-	693,604
Public Health - SF Genera	1,152,531,025	7.48%	3,461,723		(3,676,681)	2,734	8.36%	342,112	-	127,154
Public Library	185,699,873	1.20%	557,765		(313,981)	721	2.20%	90,171	-	333,955
Public Works - Admin	18,058,209	0.12%	54,239	280,903	(2,115,034)	148	0.45%	18,529	-	(1,761,362)
Public Works - Architectur	30,269,568	0.20%	90,917		-	188	0.57%	23,513	-	114,430
Public Works - Building R	9,027,882	0.06%	27,116		-	105	0.32%	13,143	-	40,259
Public Works - Engineerin	146,356,761	0.95%	439,595		-	257	0.79%	32,146	-	471,741
Public Works - Street Env	29,782,559	0.19%	89,454		-	343	1.05%	42,889	-	132,343
Public Works - Street Sew	5,291,254	0.03%	15,893		-	52	0.16%	6,450	-	22,343
Public Works - Street Use	30,743,108	0.20%	92,339		-	91	0.28%	11,337	-	103,677
Public Works - Urban For	11,521,271	0.07%	34,605		-	117	0.36%	14,597	-	49,202
Public Works - Commissic	431,433	0.00%	1,296		-	1	0.00%	166	-	1,461
PUC-Clean Power SF	280,672,293	1.82%	843,023		-	31	0.09%	3,827	-	846,849
PUC-Hetch Hetchy	245,676,379	1.59%	737,909		-	342	1.05%	42,807	-	780,716
PUC	696,138	0.00%	2,091	538,019	(5,364,985)	683	2.09%	85,422	-	(4,739,453)
PUC-Wastewater	323,453,726	2.10%	971,520		-	420	1.29%	52,613	-	1,024,133
PUC-Water	617,665,049	4.01%	1,855,208		-	699	2.14%	87,481	-	1,942,689
Recreation & Park	241,306,994	1.57%	724,786		(663,076)	1,056	3.23%	132,147	-	193,856
Rent Arbitration Board	16,294,283	0.11%	48,941		-	40	0.12%	4,988	-	53,929
Retirement Commission	42,768,748	0.28%	128,459	21,189	(244,778)	110	0.34%	13,776	-	(81,354)
SF Redevelopment Agenc	266,681,335	1.73%	801,000		-	-	0.00%	-	-	801,000
SF Unified School District	-	0.00%	-		-	-	0.00%	-	-	-
Sanitation & Streets	162,016,308	1.05%	486,629		-	0	0.00%	8	-	486,637
Sheriff	299,186,306	1.94%	898,631		-	917	2.81%	114,791	-	1,013,422
Sheriff's Department Over	2,511,812	0.02%	7,544	49,088	(33,984)	1	0.00%	134	-	22,783
Status of Women	14,904,165	0.10%	44,766	100,000	(74,783)	12	0.04%	1,564	-	71,547
Technology	153,419,700	1.00%	460,809		(359,895)	267	0.82%	33,373	-	134,288
Treasurer/Tax Collector	47,894,703	0.31%	143,856		-	185	0.57%	23,158	-	167,014
Trial Courts	134,461,733	0.87%	403,867		-	437	1.34%	54,720	-	458,587
War Memorial	36,566,849	0.24%	109,832		(4,682)	69	0.21%	8,594	-	113,744
Subtotal	15,416,165,361	100.00%	46,303,732	5,093,180	(41,371,460)	32,688	100.00%	4,090,689	(120,743)	13,995,399
Net out amount not allocated out										3,798,750
Total allocated to Departments										17,794,148

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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, 2023. 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	4,720,050	272,989	417,640	5,410,680
Mandatory Fringe Benefits	2,254,487	107,532	155,176	2,517,196
Non-Personnel Services	1,537,190	742,266	13,887	2,293,343
Materials & Supplies	33,210	-	1,740	34,950
Services Of Other Depts	1,915,238	-	8,226	1,923,464
Total Expenditures Per Cost Center:	10,460,176	1,122,787	596,670	12,179,633
Total Expenditures Per Financial System	10,460,176	1,122,787	596,670	12,179,633

<u>Adjustments</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Membership Expenditures
Membership Fees	3,590	0	-	3,590
Total Expenditures To Allocate	10,456,586	1,122,787	596,670	12,176,043

<u>Health Service System (HSS) Administration - Revenue</u>	HSS Administration	HSS Employee Assistance Pgm	HSS Wellness Program	Total Administrative Expenditures
Other Revenues	-	-	-	-
Expenditure Recovery	10,456,586	1,374,190	730,269	12,561,045
Total Revenue Per Cost Center:	10,456,586	1,374,190	730,269	12,561,045

Total Other Revenues Per Financial System	-
Total Expenditure Recovery Per Financial System	12,561,045
Total Revenue Per Financial System	12,561,045

Department Costs to Allocate

Administrative Expenses	10,456,586
Retiree Health Premiums Per Financial System	257,627,416
Department Cost Subtotal	268,084,002

Subtotal to be allocated before incoming costs **268,084,002**

B. INCOMING COSTS - (Default Spread Expense%)

Department	Health Service System First Incoming
1 Building Depreciation	0
2 Equipment Depreciation	0
3 Board of Supervisors	20,915
4 Controller	5,822
6 Administrative Services	206,989
City Attorney	-
7 Civil Service Commission	1,111
8 Human Resources	25,075
9 Mayor's Budget Office	8,701

Total Incoming **268,613**

C. TOTAL ALLOCATED 268,352,615

Administrative Expenses & Incoming Costs	10,725,199
Retiree Health Premiums	257,627,416
Total Allocated	268,352,615

D. DEPARTMENTAL ALLOCATIONS

Administrative Expense & Incoming Cost Allocation

Retiree Health Premium Allocation

Allocated Costs	Administrative Expenses	Total Incoming	Initial Allocation
10,456,586	268,613	10,725,199	
	Community College District Costs	325,448	
	Unified School District Costs	1,857,658	
	City Costs to Allocate:	8,542,093	

Allocated Costs	Retiree Health Premiums Pr	Initial Allocation
257,627,416	257,627,416	
	Community College District Costs	10,531,334
	Unified School District Costs	31,888,636
	City Costs to Allocate:	215,207,446

Total Department Allocation		Total Department Allocation
Total Costs:	268,352,615	
Community College District Costs	10,856,781	
Unified School District Costs	33,746,294	
City Costs to Allocate:	223,749,540	

	FY 2022-23 HSS Actives & Retirees	Allocation Percent	Initial Allocation	Specifically Identified Administrative Costs	Total Allocation	Direct Billed	Department Allocation of Administrative Expenses	FY 2022-23 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%	3,021	-	3,021	-	3,021	9	0.02%	60,088	-	60,088	-	60,088	63,109	
ADM-Central Shops	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-	
Administrative Services	1,422	2.51%	214,787	-	214,787	-	214,787	934	2.33%	6,235,777	-	6,235,777	(2,734,995)	3,500,782	3,715,569	
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	231	0.41%	34,892	-	34,892	-	34,892	127	0.32%	847,905	-	847,905	-	847,905	882,797	
Airport	2,538	4.49%	383,354	(339,109)	44,245	-	44,245	1,461	3.64%	9,754,251	-	9,754,251	(10,310,962)	(556,711)	(512,466)	
Animal Care	-	0.00%	0	-	-	-	-	-	0.00%	-	-	-	-	-	-	
Arts Commission	73	0.13%	11,026	-	11,026	-	11,026	48	0.12%	320,468	-	320,468	(120,729)	199,739	210,766	
Asian Art Museum	80	0.14%	12,084	-	12,084	-	12,084	50	0.12%	333,821	-	333,821	(32,677)	301,144	313,228	
Assessor-Recorder	283	0.50%	42,746	-	42,746	-	42,746	162	0.40%	1,081,580	-	1,081,580	(64,643)	1,016,937	1,059,683	
Board of Supervisors	128	0.23%	19,334	-	19,334	-	19,334	88	0.22%	587,525	-	587,525	-	587,525	606,859	
Building Inspection	499	0.88%	75,372	(74,968)	404	-	404	286	0.71%	1,909,456	-	1,909,456	(2,006,129)	(96,673)	(96,269)	
Child Support Services	140	0.25%	21,146	(16,047)	5,100	-	5,100	60	0.15%	400,585	800,866	1,201,451	(1,262,485)	(61,034)	(55,934)	
Children & Families Commission - CFC	5	0.01%	755	-	755	-	755	-	0.00%	-	-	-	-	-	755	
Children, Youth & Families Commission	37	0.07%	5,589	-	5,589	-	5,589	37	0.09%	247,028	-	247,028	(179,494)	67,534	73,123	
Children, Youth & Families	64	0.11%	9,667	-	9,667	-	9,667	56	0.14%	373,880	-	373,880	(369,001)	4,878	14,545	
City Attorney	567	1.00%	85,643	(70,205)	15,438	-	15,438	301	0.75%	2,009,603	-	2,009,603	(1,878,470)	131,133	146,571	
City Planning	280	0.50%	42,293	(56,164)	(13,871)	-	(13,871)	195	0.49%	1,301,902	-	1,301,902	(1,502,778)	(200,876)	(214,747)	
Civil Service Commission	17	0.03%	2,568	-	2,568	-	2,568	7	0.02%	46,735	-	46,735	-	46,735	49,303	
Clean Power SF	51	0.09%	7,727	(7,150)	577	-	577	29	0.07%	191,991	-	191,991	(191,321)	670	1,247	
Controller	465	0.82%	70,236	-	70,236	-	70,236	293	0.73%	1,956,191	-	1,956,191	(924,569)	1,031,622	1,101,858	

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Convention Facilities	-	0.00%	0	-	-	-	-	0.00%	-	-	-	-	-	-
District Attorney	481	0.85%	72,653	72,653	-	72,653	281	0.70%	1,876,074	-	1,876,074	-	1,876,074	1,948,727
Police Accountability	56	0.10%	8,459	8,459	-	8,459	38	0.09%	253,704	-	253,704	-	253,704	262,163
Economic & Workforce Development	161	0.28%	24,318	24,318	-	24,318	145	0.36%	968,081	-	968,081	-	968,081	992,399
Elections	62	0.11%	9,365	9,365	-	9,365	43	0.11%	287,086	-	287,086	-	287,086	296,451
Emergency Communications	385	0.68%	58,153	58,153	-	58,153	256	0.64%	1,709,164	-	1,709,164	-	1,709,164	1,767,316
Environment	105	0.19%	15,860	15,860	(21,061)	(5,201)	81	0.20%	540,790	-	540,790	(563,490)	(22,700)	(22,901)
Ethics	29	0.05%	4,380	4,380	-	4,380	22	0.05%	146,881	-	146,881	-	146,881	151,262
Fine Arts Museums	183	0.32%	27,641	27,641	-	27,641	114	0.28%	761,112	-	761,112	(86,770)	674,342	701,984
Fire Department	3,755	6.64%	567,177	567,177	(61,636)	505,541	1,730	4.32%	11,550,208	-	11,550,208	(1,131,856)	10,418,352	10,923,893
General City Responsibility	-	0.00%	0	-	(3,270,525)	(3,270,525)	-	0.00%	-	-	-	(74,572,088)	(74,572,088)	(77,842,612) Not allocated out
Health Service System	71	0.13%	10,724	10,724	(559,880)	(549,156)	42	0.10%	280,410	-	280,410	(382,990)	(101,981)	(651,137) Not allocated out
Homelessness and Supportive Housing	215	0.38%	32,475	32,475	-	32,475	204	0.51%	1,361,990	-	1,361,990	-	1,361,990	1,394,465
Public Health - Health at Home	69	0.12%	10,463	10,463	(6,540)	3,922	41	0.10%	273,003	-	273,003	(175,002)	98,000	101,923
Public Health - Jail Health	204	0.36%	30,863	30,863	(19,293)	11,570	121	0.30%	805,315	-	805,315	(516,229)	289,086	300,656
Public Health - Laguna Honda Hospital	2,126	3.76%	321,078	321,078	(200,710)	120,368	1,255	3.13%	8,377,832	-	8,377,832	(5,370,419)	3,007,413	3,127,781
Public Health - Behavioral Health	1,209	2.14%	182,666	182,666	(114,187)	68,479	714	1.78%	4,766,276	-	4,766,276	(3,055,313)	1,710,963	1,779,442
Public Health - Primary Care	865	1.53%	130,640	130,640	(81,665)	48,976	511	1.27%	3,408,777	-	3,408,777	(2,185,119)	1,223,658	1,272,633
Public Health - Public Health Admin	886	1.57%	133,894	133,894	(83,699)	50,195	523	1.31%	3,493,664	-	3,493,664	(2,239,534)	1,254,130	1,304,325
Public Health - Public Health Division	789	1.40%	119,218	119,218	(74,524)	44,693	466	1.16%	3,110,731	-	3,110,731	(1,994,064)	1,116,667	1,161,361
Public Health - SF General Hospital	4,611	8.15%	696,433	696,433	(435,349)	261,084	2,722	6.79%	18,171,909	-	18,171,909	(11,648,691)	6,523,218	6,784,303
Public Health - Health Network	932	1.65%	140,772	140,772	(87,999)	52,774	550	1.37%	3,673,150	-	3,673,150	(2,354,590)	1,318,561	1,371,334
Total for Public Health	11,692	21%	1,766,027	-	1,766,027	(1,103,965)	6,902	17.22%	46,080,657	-	46,080,657	(29,538,961)	16,541,696	17,203,758
Human Resources	342	0.60%	51,658	-	51,658	-	207	0.52%	1,382,019	-	1,382,019	(324,474)	1,057,545	1,109,202
Human Rights Commission	60	0.11%	9,063	-	9,063	-	42	0.10%	280,410	-	280,410	-	280,410	289,472
Human Services	3,659	6.47%	552,677	-	552,677	-	2,195	5.48%	14,654,744	-	14,654,744	(14,893,350)	(238,606)	314,071
Juvenile Probation	375	0.66%	56,642	-	56,642	-	150	0.37%	1,001,463	-	1,001,463	-	1,001,463	1,058,105
Law Library	4	0.01%	604	-	604	-	2	0.00%	13,353	-	13,353	-	13,353	13,957
Mayor	223	0.39%	33,683	-	33,683	-	153	0.38%	1,021,492	-	1,021,492	-	1,021,492	1,055,176
Medical Examiner	-	0.00%	0	-	-	-	-	0.00%	-	-	-	-	-	-
MTA - MUNI	9,387	16.60%	1,417,840	-	1,417,840	(1,344,856)	5,480	13.67%	36,585,871	-	36,585,871	(35,983,863)	602,008	674,992
MTA - Parking & Traffic	42	0.07%	6,329	-	6,329	(6,003)	24	0.06%	163,308	-	163,308	(160,621)	2,687	3,013
MTA - Taxicab Commission	30	0.05%	4,574	-	4,574	(4,338)	18	0.04%	118,017	-	118,017	(116,075)	1,942	2,177
Total for MTA	9,459	17%	1,428,742	-	1,428,742	(1,355,197)	5,522	13.78%	36,867,196	-	36,867,196	(36,260,559)	606,637	680,182
Permit Appeals	12	0.02%	1,813	-	1,813	(2,507)	8	0.02%	53,411	-	53,411	(67,053)	(13,642)	(14,336)
Police Department	5,127	9.07%	774,412	-	774,412	(100,894)	2,444	6.10%	16,317,173	-	16,317,173	(2,392,500)	13,924,672	14,598,190
Port Commission	433	0.77%	65,403	-	65,403	(56,164)	224	0.56%	1,495,518	-	1,495,518	(1,502,643)	(7,125)	2,114
Public Defender	295	0.52%	44,559	-	44,559	-	211	0.53%	1,408,725	-	1,408,725	-	1,408,725	1,453,283
Public Library	1,281	2.27%	193,490	-	193,490	-	855	2.13%	5,708,340	-	5,708,340	(5,655,335)	53,005	246,495
Public Works - Admin	248	0.44%	37,433	-	37,433	(37,020)	142	0.35%	950,032	-	950,032	(990,501)	(40,469)	(40,056)
Public Works - Architecture	314	0.56%	47,501	-	47,501	(46,977)	181	0.45%	1,205,560	-	1,205,560	(1,256,914)	(51,354)	(50,830)
Public Works - Building Repair	176	0.31%	26,551	-	26,551	(26,258)	101	0.25%	673,861	-	673,861	(702,566)	(28,705)	(28,412)
Public Works - Construction	-	0.00%	0	-	-	-	-	0.00%	-	-	-	-	-	-
Public Works - Engineering	430	0.76%	64,942	-	64,942	(64,225)	247	0.62%	1,648,197	-	1,648,197	(1,718,407)	(70,210)	(69,493)
Public Works - Street Use & Map	152	0.27%	22,904	-	22,904	(22,651)	87	0.22%	581,285	-	581,285	(606,046)	(24,761)	(24,509)
Public Works - Street Environment	574	1.01%	86,643	-	86,643	(85,687)	329	0.82%	2,198,976	-	2,198,976	(2,292,648)	(93,671)	(92,715)
Public Works - Street Sewer	86	0.15%	13,030	-	13,030	(12,886)	50	0.12%	330,693	-	330,693	(344,780)	(14,087)	(13,943)
Public Works - Urban Forest	195	0.35%	29,489	-	29,489	(29,164)	112	0.28%	748,433	-	748,433	(780,315)	(31,882)	(31,556)
Public Works - Commission	2	0.00%	334	-	334	(331)	1	0.00%	8,488	-	8,488	(8,850)	(362)	(358)
Total for Public Works	2,177	4%	328,827	-	328,827	(325,197)	1,250	3.12%	8,345,526	-	8,345,526	(8,701,027)	(355,501)	(351,871)
PUC-Public Utilities Bureaus	1,142	2.02%	172,478	-	172,478	(159,602)	642	1.60%	4,285,489	-	4,285,489	(4,270,535)	14,954	27,830
PUC-Wastewater	703	1.24%	106,232	-	106,232	(98,301)	395	0.99%	2,639,486	-	2,639,486	(2,630,275)	9,210	17,141
PUC-Hetch Hetchy	572	1.01%	86,432	-	86,432	(79,980)	322	0.80%	2,147,542	-	2,147,542	(2,140,048)	7,494	13,946
PUC-Water	1,169	2.07%	176,635	-	176,635	(163,449)	657	1.64%	4,388,773	-	4,388,773	(4,373,458)	15,314	28,501
Total for PUC	3,587	6%	541,778	-	541,778	(501,331)	2,016	5.03%	13,461,289	-	13,461,289	(13,414,317)	46,972	87,418
Recreation & Park	1,763	3.12%	266,294	-	266,294	(214,124)	882	2.20%	5,888,603	-	5,888,603	(1,847,933)	4,040,670	4,092,840
Rent Arbitration Board	68	0.12%	10,271	-	10,271	(10,782)	48	0.12%	320,468	-	320,468	(288,460)	32,008	31,497
Retirement Commission	181	0.32%	27,339	-	27,339	(25,324)	102	0.25%	680,995	-	680,995	-	680,995	683,010
SF Community College District	2,381	0.00%	0	325,448	325,448	(325,448)	1,014	2.53%	-	10,531,334	10,531,334	(10,531,334)	-	-
SF Redevelopment Agency	-	0.00%	0	-	-	-	-	0.00%	-	-	-	-	-	-
SF Unified School District	11,844	0.00%	0	1,857,658	1,857,658	(1,857,658)	6,957	17.36%	-	31,888,636	31,888,636	(31,888,636)	-	-
Sheriff	1,599	2.83%	241,522	-	241,522	(26,283)	906	2.26%	6,048,837	-	6,048,837	-	6,048,837	6,264,077
Sheriff's Department Oversight	1	0.00%	151	-	151	-	1	0.00%	6,676	-	6,676	-	6,676	6,827
Status of Women	20	0.04%	3,021	-	3,021	-	16	0.04%	106,823	-	106,823	-	106,823	109,844
Technology	454	0.80%	68,575	-	68,575	(58,921)	251	0.63%	1,675,782	-	1,675,782	(1,576,564)	99,218	108,871
Treasurer/Tax Collector	347	0.61%	52,413	-	52,413	-	179	0.45%	1,195,079	-	1,195,079	-	1,195,079	1,247,492
Trial Courts	850	1.50%	128,389	-	128,389	-	384	0.96%	2,563,746	-	2,563,746	-	2,563,746	2,692,135
War Memorial	141	0.25%	21,297	-	21,297	(16,047)	65	0.16%	433,967	-	433,967	(429,421)	4,546	9,797
Subtotal	70,778	100%	8,542,093	2,183,106	10,725,199	(10,456,586)	40,085	100.00%	214,406,580	43,220,836	257,627,416	(257,627,416)	0	268,613
Net out amounts allocated to Health Service System, not allocated out														3,819,681
Total allocated to Departments	56,553													4,088,294
														74,674,068
														78,762,362

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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

	Amount
Salaries + Benefits	14,860,545
Supply and Services Costs	
Non-personnel Costs & Operating expenditures	2,760,491
Total Department Costs Per Financial System	17,621,036
	Amount
Adjustment for Revenue	2,112
Work orders recoveries to ADM administration	7,383,306
Total Department Revenue Per Financial System	7,385,418
Total Department Costs Net of Revenue	10,235,618
Internal work order recoveries to ADM administration	2,718,043
Total Department Costs to Allocate Net of Revenue	12,953,661

B. INCOMING COSTS

	Department	Incoming
1 Building Depreciation		\$1,005,042
2 Equipment Depreciation		192,864
3 Board of Supervisors		938,247
4 Controller		1,296,575
5 Health Service System		3,715,569
7 Civil Service Commission		23,511
8 Human Resources		530,488
9 Mayor		390,333
Total		8,092,630
Total Base and Incoming Costs:		21,046,290

DIVISION MANAGEMENT Allocations

	FY 2022-23 Exps by Division	FY 2022-23 FTE by Division	Allocation Percent	Initial Allocation	Internal Recoveries to net out	Net Mgmt Allocation to allocate to ADM Divisions	Purchasing & Labor Standards costs to allocate to Citywide Depts
Animal Care	9,832,922	50	5.35%	1,125,482	0	1,125,482	n/a
ADM-Central Shops	36,497,471	102	10.93%	2,299,566	0	2,299,566	n/a
ADM-Purchasing	6,611,335	55	5.93%	1,247,303	0	n/a	\$7,858,638
ADM-Labor Standards	5,560,866	27	2.86%	601,063	0	n/a	\$6,161,928
ADM-Real Estate	112,522,107	326	34.95%	7,356,249	0	7,356,249	n/a
Convention Facilities	12,358,821	8	0.80%	169,143	0	169,143	n/a
Medical Examiner	12,478,990	40	4.32%	908,383	0	908,383	n/a
ADM-All Other Divisions	70,966,260	326	34.87%	7,339,103	(2,718,043)	4,621,060	n/a
Total	266,828,773	934	100.00%	21,046,290	(2,718,043)	16,479,882	14,020,566

Spread internal recovery should go to the division charged.

0 <-- s/b \$0

C. DEPARTMENTAL ALLOCATIONS SUMMARY

	Net Allocation - Purchasing	Net Allocation - Labor Standards	ADM Division Mgmt Allocation	COIT 1.9% Surcharge per Admin Code	Total Net Allocation after COIT Surcharge	Notes
Academy of Sciences	-	2,397	0	0	2,397	
ADM-Central Svcs	incl in Admin Svcs	incl in Admin Svcs	2,299,566	0	2,299,566	
ADM-Real Estate	incl in Admin Svcs	incl in Admin Svcs	7,356,249	0	7,356,249	
Administrative Services	1,049,960	196,329	4,621,060	(42,126)	5,825,223	Not allocated out
Adult Probation	23,843	18,744	0	(125)	42,462	
Airport	131,576	361,701	0	(127,430)	365,847	
Animal Care	incl in Admin Svcs	incl in Admin Svcs	1,125,482	0	1,125,482	
Arts Commission	38,855	13,216	0	(1,488)	50,583	
Asian Art Museum	-	3,615	0	0	3,615	
Assessor-Recorder	37,089	11,355	0	(68,576)	(20,132)	
Board of Supervisors	36,206	7,142	0	(4,547)	38,801	
Building Inspection	49,451	29,986	0	(3,905)	75,533	
Child Support Services	16,778	4,387	0	(407)	20,757	
Children & Families Commission	-	0	0	0	0	
Children, Youth & Families	61,814	107,553	0	(2,349)	167,018	
DEC Children, Youth & Families Commission	7,064	110,190	0	(3,437)	113,817	
City Attorney	33,556	33,400	0	(9,680)	57,276	
City Planning	45,036	20,644	0	(18,818)	46,862	
Civil Service Commission	-	467	0	(3)	465	
PUC-Clean Power SF	9,714	90,649	0	0	100,363	
Controller	189,858	26,387	0	(24,375)	191,870	
Convention Facilities	incl in Admin Svcs	incl in Admin Svcs	169,143	0	169,143	
District Attorney	66,230	3,157	0	(6,749)	62,638	
Economic & Workforce Development	13,246	27,124	0	(1,633)	38,738	
Elections	-	52,948	0	(2,856)	50,092	
Emergency Communications	143,939	7,527	0	(6,857)	144,609	
Environment	28,258	43,999	0	(1,484)	70,772	
Ethics	-	10,175	0	(1,665)	8,509	
Fine Arts Museums	-	2,450	0	0	2,450	
Fire Department	41,504	6,838	0	(11,949)	36,393	
Health Service System	15,895	191,410	0	(316)	206,989	
Public Health - Public Health Admin	186,326	39,009	0	(9,807)	215,528	
Public Health - Public Health Division	7,948	68,285	0	(898)	75,335	
Public Health - Health Network	36,206	3,066	0	(4,371)	34,901	
Public Health - Health at Home	-	193,016	0	(10)	193,006	
Public Health - Jail Health	1,766	103,526	0	0	105,292	
Public Health - Laguna Honda Hospital	5,298	13,163	0	(3,540)	14,921	
Public Health - Behavioral Health	133,342	68,085	0	(7,108)	194,320	
Public Health - Primary Care	-	106,360	0	0	106,360	
Public Health - SF General Hospital	41,504	372,234	0	(3,433)	410,305	
Homelessness and Supportive Housing	35,322	4,376	0	(2,879)	36,820	
Human Resources	33,556	217,043	0	(12,581)	238,018	
Human Rights Commission	-	46,083	0	0	46,083	
Human Services	99,786	4,884	0	(163,800)	(59,131)	
Juvenile Probation	43,270	357,132	0	(1,363)	399,039	
Law Library	-	16,967	0	0	16,967	
Mayor	9,714	688	0	(8,941)	1,461	
Medical Examiner	-	0	908,383	0	908,383	
MTA - MUNI	10,597	70,343	0	0	80,940	
MTA - Parking & Traffic (Street Mgmt)	2,649	369,887	0	0	372,537	
MTA - Taxicab Commission	-	76,854	0	0	76,854	
Permit Appeals	-	2,434	0	(56)	2,378	
Police Accountability	3,532	386	0	(120)	3,798	
Police Department	209,286	230,595	0	(37,741)	402,139	
Port Commission	67,113	61,137	0	(9,712)	118,538	
Public Defender	21,193	16,208	0	(2,808)	34,594	
Public Library	84,774	59,976	0	(87,742)	57,008	
Public Works - Admin	99,786	5,832	0	(30,672)	74,946	
Public Works - Architecture	24,726	9,776	0	(3,221)	31,281	
Public Works - Building Repair	1,766	2,916	0	(4,857)	(175)	
Public Works - Commission	-	139	0	0	139	
Public Works - Construction	-	0	0	(7,111)	(7,111)	
Public Works - Engineering	38,855	47,269	0	0	86,124	
Public Works - Street Sewer	-	1,709	0	(1,025)	684	

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Public Works - Street Environment	-	9,619	0	(7,378)	2,241
Public Works - Street Use & Map	4,415	9,929	0	0	14,344
Public Works - Urban Forest	-	3,721	0	(109,616)	(105,895)
PUC-Public Utilities Bureaus	284,346	225	0	0	284,571
PUC-Wastewater	23,843	104,466	0	(10,917)	117,392
PUC-Hetch Hetchy	33,556	79,346	0	(36,474)	76,429
PUC-Water	54,750	199,488	0	(59,707)	194,531
Recreation & Park	29,141	77,935	0	(13,881)	93,195
Rent Arbitration Board	-	5,263	0	(1,388)	3,875
Retirement Commission	22,960	13,813	0	(437)	36,336
Sanitation & Streets	-	52,327	0	0	52,327
SF Community College District	-	0	0	0	0
SF Redevelopment Agency	-	0	0	0	0
SF Unified School District	6,181	0	0	0	6,181
Sheriff	75,060	96,628	0	(11,175)	160,514
Sheriff's Department Oversight	-	811	0	(203)	609
Status of Women	7,064	4,814	0	(2,706)	9,172
Technology	112,149	49,550	0	(255,267)	(93,568)
Treasurer/Tax Collector	18,544	15,469	0	(9,770)	24,243
Trial Courts	22,077	43,427	0	0	65,504
War Memorial	15,012	11,810	0	(385)	26,437
Subtotal	3,947,285	4,731,810	16,479,882	(1,263,872)	23,895,105
Net out amounts not allocated to					(5,825,223)
Total allocated to Departments					18,069,882
	0	0	0	0	<-- must be zero

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:	6,611,335	3,320,782	3,290,553	Costs of Labor Standards Division:	5,560,866	4,270,248
Management Costs Allocated to Purchasing:	1,247,303	626,503	620,800	Management Costs Allocated to Labor Standards:	601,063	461,562
Total:	7,858,638	3,947,285	3,911,353	Total:	6,161,928	4,731,810
	<u>Expenditures</u>			<u>Expenditures</u>		
Allocated Costs:	7,858,638			Allocated Costs:	6,161,928	
LESS - Costs Specifically Identified to Departments:	3,911,353			LESS - Costs Specifically Identified to Departments:	1,430,118	
Remaining Costs to Allocate:	3,947,285			Remaining Costs to Allocate:	4,731,810	

	FY 2022-23 # of PO Processed	FY 2022-23 # of PO Processed %	Purchasing Initial Allocation	Costs Identified to Departments	Total Costs Allocated to Departments	Direct Billed for Purchasing	Net Allocation - Purchasing	FY 2022-23 Department Budget	FY 2022-23 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	7,422,345	0.05%	2,397	0	2,397	0	2,397
ADM-Central Shops			0	0	0	0	0	included in Administrative Services		0	0	0	0	0
ADM-Real Estate			0	0	0	0	0	included in Administrative Services		0	0	0	0	0
Administrative Services	1,189	26.60%	1,049,960	422,518	1,472,478	(422,518)	1,049,960	607,884,256	4.15%	196,329	20,000	216,329	(20,000)	196,329
Adult Probation	27	0.60%	23,843	0	23,843	0	23,843	58,036,486	0.40%	18,744	0	18,744	0	18,744
Airport	149	3.33%	131,576	414,273	545,849	(414,273)	131,576	1,119,918,379	7.64%	361,701	281,415	643,116	(281,415)	361,701
Animal Care			0	0	0	0	0	included in Administrative Services		0	0	0	0	0
Arts Commission	44	0.98%	38,855	0	38,855	0	38,855	40,920,366	0.28%	13,216	0	13,216	0	13,216
Asian Art Museum	0	0.00%	0	0	0	0	0	11,192,903	0.08%	3,615	0	3,615	0	3,615
Assessor-Recorder	42	0.94%	37,089	0	37,089	0	37,089	35,158,380	0.24%	11,355	0	11,355	0	11,355
Board of Supervisors	41	0.92%	36,206	0	36,206	0	36,206	22,114,476	0.15%	7,142	0	7,142	0	7,142
Building Inspection	56	1.25%	49,451	0	49,451	0	49,451	92,844,927	0.63%	29,986	0	29,986	0	29,986
Child Support Services	19	0.43%	16,778	0	16,778	0	16,778	13,582,056	0.09%	4,387	0	4,387	0	4,387
Children & Families Commission	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
Children, Youth & Families	70	1.57%	61,814	0	61,814	0	61,814	333,011,845	2.27%	107,553	0	107,553	0	107,553
Children, Youth & Families Commission	8	0.18%	7,064	0	7,064	0	7,064	341,176,907	2.33%	110,190	0	110,190	0	110,190
City Attorney	38	0.85%	33,556	0	33,556	0	33,556	103,414,220	0.71%	33,400	0	33,400	0	33,400
City Planning	51	1.14%	45,036	0	45,036	0	45,036	63,919,444	0.44%	20,644	0	20,644	0	20,644
Civil Service Commission	0	0.00%	0	0	0	0	0	1,447,365	0.01%	467	0	467	0	467
PUC-Clean Power SF	11	0.25%	9,714	0	9,714	0	9,714	280,672,293	1.92%	90,649	0	90,649	0	90,649
Controller	215	4.81%	189,858	0	189,858	0	189,858	81,700,886	0.56%	26,387	0	26,387	0	26,387
Convention Facilities			0	0	0	0	0	included in Administrative Services		0	0	0	0	0
District Attorney	75	1.68%	66,230	0	66,230	0	66,230	9,776,177	0.07%	3,157	0	3,157	0	3,157
Economic & Workforce Development	15	0.34%	13,246	0	13,246	0	13,246	83,984,240	0.57%	27,124	0	27,124	0	27,124
Elections	0	0.00%	0	0	0	0	0	163,939,270	1.12%	52,948	0	52,948	0	52,948
Emergency Communications	163	3.65%	143,939	0	143,939	0	143,939	23,306,278	0.16%	7,527	0	7,527	0	7,527
Environment	32	0.72%	28,258	0	28,258	0	28,258	136,230,652	0.93%	43,999	0	43,999	0	43,999
Ethics	0	0.00%	0	3,187	3,187	(3,187)	0	31,503,356	0.22%	10,175	0	10,175	0	10,175
Fine Arts Museums	0	0.00%	0	0	0	0	0	7,586,853	0.05%	2,450	0	2,450	0	2,450
Fire Department	47	1.05%	41,504	0	41,504	0	41,504	21,173,515	0.14%	6,838	0	6,838	0	6,838
Health Service System	18	0.40%	15,895	0	15,895	0	15,895	592,655,160	4.05%	191,410	0	191,410	0	191,410
Public Health - Public Health Admin	211	4.72%	186,326	0	186,326	0	186,326	120,782,475	0.82%	39,009	0	39,009	0	39,009
Public Health - Public Health Division	9	0.20%	7,948	0	7,948	0	7,948	211,427,582	1.44%	68,285	0	68,285	0	68,285
Public Health - Health Network	41	0.92%	36,206	0	36,206	0	36,206	9,494,128	0.06%	3,066	0	3,066	0	3,066
Public Health - Health at Home	0	0.00%	0	0	0	0	0	597,626,124	4.08%	193,016	0	193,016	0	193,016

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Public Health - Jail Health	2	0.04%	1,766	0	1,766	0	1,766	320,541,701	2.19%	103,526	0	103,526	0	103,526
Public Health - Laguna Honda Hospital	6	0.13%	5,298	0	5,298	0	5,298	40,755,399	0.28%	13,163	0	13,163	0	13,163
Public Health - Behavioral Health	151	3.38%	133,342	0	133,342	0	133,342	210,809,622	1.44%	68,085	0	68,085	0	68,085
Public Health - Primary Care	0	0.00%	0	278,641	278,641	(278,641)	0	329,316,752	2.25%	106,360	0	106,360	0	106,360
Public Health - SF General Hospital	47	1.05%	41,504	393,107	434,610	(393,107)	41,504	1,152,531,025	7.87%	372,234	0	372,234	0	372,234
Homelessness and Supportive Housing	40	0.89%	35,322	0	35,322	0	35,322	13,550,734	0.09%	4,376	0	4,376	0	4,376
Human Resources	38	0.85%	33,556	0	33,556	0	33,556	672,019,804	4.59%	217,043	0	217,043	0	217,043
Human Rights Commission	0	0.00%	0	0	0	0	0	142,684,526	0.97%	46,083	0	46,083	0	46,083
Human Services	113	2.53%	99,786	331,451	431,237	(331,451)	99,786	15,120,673	0.10%	4,884	0	4,884	0	4,884
Juvenile Probation	49	1.10%	43,270	0	43,270	0	43,270	1,105,772,794	7.55%	357,132	0	357,132	0	357,132
Law Library	0	0.00%	0	0	0	0	0	52,535,026	0.36%	16,967	0	16,967	0	16,967
Mayor	11	0.25%	9,714	0	9,714	0	9,714	2,131,664	0.01%	688	224,368	225,056	(224,368)	688
Medical Examiner														
MTA - MUNI	12	0.27%	10,597	310,866	321,462	(310,866)	10,597	217,800,882	1.49%	70,343	180,485	250,829	(180,485)	70,343
MTA - Parking & Traffic (Street Mgmt)	3	0.07%	2,649	0	2,649	0	2,649	1,145,266,098	7.82%	369,887	0	369,887	0	369,887
MTA - Taxicab Commission	0	0.00%	0	0	0	0	0	237,959,467	1.62%	76,854	0	76,854	0	76,854
Permit Appeals	0	0.00%	0	0	0	0	0	7,535,999	0.05%	2,434	0	2,434	0	2,434
Police Accountability	4	0.09%	3,532	0	3,532	0	3,532	1,195,116	0.01%	386	0	386	0	386
Police Department	237	5.30%	209,286	0	209,286	0	209,286	713,980,684	4.87%	230,595	0	230,595	0	230,595
Port Commission	76	1.70%	67,113	0	67,113	0	67,113	189,297,052	1.28%	61,137	22,599	83,736	(22,599)	61,137
Public Defender	24	0.54%	21,193	0	21,193	0	21,193	50,185,337	0.34%	16,208	0	16,208	0	16,208
Public Library	96	2.15%	84,774	0	84,774	0	84,774	185,699,873	1.27%	59,976	0	59,976	0	59,976
Public Works - Admin	113	2.53%	99,786	613,456	713,242	(613,456)	99,786	18,058,209	0.12%	5,832	339,660	345,492	(339,660)	5,832
Public Works - Architecture	28	0.63%	24,726	0	24,726	0	24,726	30,269,568	0.21%	9,776	0	9,776	0	9,776
Public Works - Building Repair	2	0.04%	1,766	0	1,766	0	1,766	9,027,882	0.06%	2,916	0	2,916	0	2,916
Public Works - Commission	0	0.00%	0	0	0	0	0	431,433	0.00%	139	0	139	0	139
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
Public Works - Engineering	44	0.98%	38,855	0	38,855	0	38,855	146,356,761	1.00%	47,269	0	47,269	0	47,269
Public Works - Street Sewer	0	0.00%	0	0	0	0	0	5,291,254	0.04%	1,709	0	1,709	0	1,709
Public Works - Street Environment	0	0.00%	0	0	0	0	0	29,782,559	0.20%	9,619	0	9,619	0	9,619
Public Works - Street Use & Map	5	0.11%	4,415	0	4,415	0	4,415	30,743,108	0.21%	9,929	0	9,929	0	9,929
Public Works - Urban Forest	0	0.00%	0	0	0	0	0	11,521,271	0.08%	3,721	0	3,721	0	3,721
PUC-Public Utilities Bureaus	322	7.20%	284,346	1,013,692	1,298,037	(1,013,692)	284,346	696,138	0.00%	225	339,591	339,816	(339,591)	225
PUC-Wastewater	27	0.60%	23,843	0	23,843	0	23,843	323,453,726	2.21%	104,466	0	104,466	0	104,466
PUC-Hetch Hetchy	38	0.85%	33,556	0	33,556	0	33,556	245,676,379	1.68%	79,346	0	79,346	0	79,346
PUC-Water	62	1.39%	54,750	0	54,750	0	54,750	617,665,049	4.22%	199,488	0	199,488	0	199,488
Recreation & Park	33	0.74%	29,141	0	29,141	0	29,141	241,306,994	1.65%	77,935	22,000	99,935	(22,000)	77,935
Rent Arbitration Board	0	0.00%	0	0	0	0	0	16,294,283	0.11%	5,263	0	5,263	0	5,263
Retirement Commission	26	0.58%	22,960	0	22,960	0	22,960	42,768,748	0.29%	13,813	0	13,813	0	13,813
Sanitation & Streets	0	0.00%	0	0	0	0	0	162,016,308	1.11%	52,327	0	52,327	0	52,327
SF Community College District	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
SF Redevelopment Agency	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0
SF Unified School District	7	0.16%	6,181	0	6,181	0	6,181	0	0.00%	0	0	0	0	0
Sheriff	85	1.90%	75,060	0	75,060	0	75,060	299,186,306	2.04%	96,628	0	96,628	0	96,628
Sheriff's Department Oversight	0	0.00%	0	0	0	0	0	2,511,812	0.02%	811	0	811	0	811
Status of Women	8	0.18%	7,064	0	7,064	0	7,064	14,904,165	0.10%	4,814	0	4,814	0	4,814
Technology	127	2.84%	112,149	130,163	242,312	(130,163)	112,149	153,419,700	1.05%	49,550	0	49,550	0	49,550
Treasurer/Tax Collector	21	0.47%	18,544	0	18,544	0	18,544	47,894,703	0.33%	15,469	0	15,469	0	15,469
Trial Courts	25	0.56%	22,077	0	22,077	0	22,077	134,461,733	0.92%	43,427	0	43,427	0	43,427
War Memorial	17	0.38%	15,012	0	15,012	0	15,012	36,566,849	0.25%	11,810	0	11,810	0	11,810
Subtotal	4,470	100.00%	3,947,285	3,911,353	7,858,638	(3,911,353)	3,947,285	14,650,898,510	100.00%	4,731,810	1,430,118	6,161,928	(1,430,118)	4,731,810

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

SCHEDULE 8 - CIVIL SERVICE COMMISSION

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

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

A. DEPARTMENT COSTS

	Amount
Salaries and Benefits	\$1,038,282
Supply and Services Costs	
Other Expenses	244,090
Department Cost Total Per Financial System	<u>1,282,372</u>
Adjustment - Department Revenue Total Per Financial System	
Adjusted Cost Total Department Costs Net of Revenue	<u>1,282,372</u>
Expenditure Recoveries for Costs Identified to Departments	(430,839)
Operating Transfers In	-
Department Cost Total to Allocate	<u><u>851,533</u></u>
Total Allocated before Incoming Costs	<u><u>851,533</u></u>

B. INCOMING COSTS - (Default Spread Salary%)

Department	Civil Service Commission Incoming
1 Building Depreciation	6,228
3 Board of Supervisors	2,234
4 Controller	4,974
5 Health Service System	49,303
6 Administrative Services	465
7 City Attorney- s/b \$0	
8 Human Resources	2,731
9 Mayor's Budget Office	929
Total Incoming	66,863

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

C. TOTAL ALLOCATED

918,396

D. DEPARTMENTAL ALLOCATIONS

		FY 2022-23 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	9	0.02%	213	0	213	0	213	
ADM	Administrative Services	973	2.56%	23,511	0	23,511	0	23,511	
ADP	Adult Probation	129	0.34%	3,116	0	3,116	0	3,116	
AIR	Airport	1,462	3.85%	35,328	0	35,328	0	35,328	
ART	Arts Commission	39	0.10%	939	0	939	0	939	
AAM	Asian Art Museum	52	0.14%	1,268	0	1,268	0	1,268	
ASR	Assessor-Recorder	172	0.45%	4,166	0	4,166	0	4,166	
BOS	Board of Supervisors	93	0.25%	2,250	0	2,250	0	2,250	
DBI	Building Inspection	292	0.77%	7,063	0	7,063	0	7,063	
CSS	Child Support Services	61	0.16%	1,480	0	1,480	0	1,480	
CFC	Children & Families Commission	0	0.00%	0	0	0	0	0	
CHF	Children, Youth & Families	57	0.15%	1,373	0	1,373	0	1,373	
CAT	City Attorney	323	0.85%	7,815	0	7,815	0	7,815	
CPC	City Planning	215	0.56%	5,186	0	5,186	0	5,186	
CSC	Civil Service Commission	5	0.01%	121	0	121	0	121	Not allocated out
CON	Controller	301	0.79%	7,278	0	7,278	0	7,278	
DAT	District Attorney	310	0.81%	7,483	0	7,483	0	7,483	
DEC	Children, Youth & Families Commission	34	0.09%	824	0	824	0	824	
ECN	Economic & Workforce Development	136	0.36%	3,285	0	3,285	0	3,285	
REG	Elections	75	0.20%	1,820	0	1,820	0	1,820	
DEM	Emergency Communications	275	0.72%	6,640	0	6,640	0	6,640	
ENV	Environment	82	0.22%	1,976	0	1,976	0	1,976	
ETH	Ethics	26	0.07%	637	0	637	0	637	
FAM	Fine Arts Museums	119	0.31%	2,867	0	2,867	0	2,867	
FIR	Fire Department	1,825	4.80%	44,097	0	44,097	0	44,097	
UNA	General Fund Unallocated		0.00%	0	0	0	0	0	
HSS	Health Service System	46	0.12%	1,111	0	1,111	0	1,111	
HOM	Homelessness and Supportive Housing	206	0.54%	4,972	0	4,972	0	4,972	
HRD	Human Resources	240	0.63%	5,794	0	5,794	0	5,794	
HRC	Human Rights Commission	41	0.11%	980	0	980	0	980	
HSA	Human Services	2,213	5.82%	53,459	0	53,459	0	53,459	
JUV	Juvenile Probation	157	0.41%	3,802	0	3,802	0	3,802	
LLB	Law Library	2	0.01%	50	0	50	0	50	
MYR	Mayor	157	0.41%	3,787	0	3,787	0	3,787	
MTA	MTA - MUNI	4,487	11.81%	108,421	180,839	289,260	(180,839)	108,421	
MTA	MTA - Parking & Traffic	762	2.00%	18,410	0	18,410	0	18,410	

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

MTA	MTA - Taxicab Commission	26	0.07%	629	0	629	0	629
BOA	Permit Appeals	4	0.01%	102	0	102	0	102
DPA	Police Accountability	45	0.12%	1,079	0	1,079	0	1,079
POL	Police Department	2,568	6.76%	62,052	0	62,052	0	62,052
PRT	Port Commission	232	0.61%	5,604	0	5,604	0	5,604
PDR	Public Defender	214	0.56%	5,174	0	5,174	0	5,174
DPH	Public Health - Behavioral Health	717	1.89%	17,325	0	17,325	0	17,325
DPH	Public Health - Health at Home	41	0.11%	992	0	992	0	992
DPH	Public Health - Health Network	553	1.45%	13,352	0	13,352	0	13,352
DPH	Public Health - Jail Health	121	0.32%	2,927	0	2,927	0	2,927
DPH	Public Health - Laguna Honda Hospital	1,260	3.32%	30,453	0	30,453	0	30,453
DPH	Public Health - Primary Care	513	1.35%	12,391	0	12,391	0	12,391
DPH	Public Health - Public Health Admin	526	1.38%	12,699	0	12,699	0	12,699
DPH	Public Health - Public Health Division	468	1.23%	11,307	0	11,307	0	11,307
DPH	Public Health - SF General Hospital	2,734	7.19%	66,054	0	66,054	0	66,054
LIB	Public Library	721	1.90%	17,410	0	17,410	0	17,410
DPW	Public Works - Admin	162	0.43%	3,908	0	3,908	0	3,908
DPW	Public Works - Architecture	187	0.49%	4,530	0	4,530	0	4,530
DPW	Public Works - Building Repair	93	0.24%	2,235	0	2,235	0	2,235
DPW	Public Works - Construction		0.00%	0	0	0	0	0
DPW	Public Works - Engineering	256	0.67%	6,188	0	6,188	0	6,188
DPW	Public Works - Street Environment	343	0.90%	8,281	0	8,281	0	8,281
DPW	Public Works - Street Sewer	52	0.14%	1,245	0	1,245	0	1,245
DPW	Public Works - Street Use & Map	91	0.24%	2,189	0	2,189	0	2,189
DPW	Public Works - Urban Forest	117	0.31%	2,818	0	2,818	0	2,818
DPW	Public Works - Commission	1	0.00%	32	0	32	0	32
PUC-CL	PUC-Clean Power SF	31	0.08%	739	0	739	0	739
PUC-HH	PUC-Hetch Hetchy	342	0.90%	8,265	0	8,265	0	8,265
PUC	PUC-Public Utilities Bureaus	683	1.80%	16,493	250,000	266,493	(250,000)	16,493
PUC-CV	PUC-Wastewater	420	1.11%	10,158	0	10,158	0	10,158
PUC-W	PUC-Water	699	1.84%	16,891	0	16,891	0	16,891
REC	Recreation & Park	1,056	2.78%	25,514	0	25,514	0	25,514
RNT	Rent Arbitration Board	40	0.10%	963	0	963	0	963
RET	Retirement Commission	110	0.29%	2,660	0	2,660	0	2,660
CCD	SF Community College District	548	1.44%	13,241	0	13,241	0	13,241
USD	SF Unified School District	4,774	12.56%	115,339	0	115,339	0	115,339
SAS	Sanitation & Streets	0.1	0.00%	2	0	2	0	2
SHF	Sheriff	917	2.41%	22,163	0	22,163	0	22,163
SDA	Sheriff's Department Oversight	1	0.00%	26	0	26	0	26
WOM	Status of Women	12	0.03%	302	0	302	0	302
TIS	Technology	267	0.70%	6,444	0	6,444	0	6,444
TTX	Treasurer/Tax Collector	185	0.49%	4,471	0	4,471	0	4,471

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

CRT	Trial Courts	437	1.15%	10,565	0	10,565	0	10,565
WAR	War Memorial	69	0.18%	1,659	0	1,659	0	1,659
Subtotal		38,009	100.00%	918,396	430,839	1,349,235	(430,839)	918,396
Net out amounts not allocated out								(121)
Total allocated to Departments								918,275

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

SCHEDULE 9 –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

	Total Amounts	Administration	Human Resources Services	Non-Allocable	Total Check
Salaries and Benefits	30,116,263	6,565,391	23,550,872	-	30,116,263
Supply and Services Costs				-	-
Non-personnel Services	4,810,287	1,494,978	3,315,309	-	4,810,287
Materials and Supplies	377,588	214,103	163,485	-	377,588
Allocated Charges	-1,502,692	(3,381,591)	1,878,899	-	(1,502,692)
Services of Other Departments	6,241,649	4,162,057	2,079,591	-	6,241,649
Capital Outlay	10,410	8,271	2,138		10,410
Fiduciary Payments	216,871	216,871			216,871
Department Costs Per Financial System	40,270,375	9,280,080	30,990,295	-	40,270,375
Direct Billing for Services Provided to Departments	21,600,191	4,469,735	17,130,456	-	21,600,191
Training Services Paid by Employees & Other Agencies				-	-
Direct Billing for Services Subtotal Per Financial System	21,600,191	4,469,735	17,130,456	0	21,600,191
Intrafund Transfer	298,750		298,750	-	298,750
Intergovernmental Revenue				-	-
Other Revenues	71	761	(690)	-	71
Department Revenue Per Financial System	21,899,012	4,470,496	17,428,516	-	21,899,012
Department Costs Net of Revenue	18,371,363	4,809,584	13,561,779	0	18,371,363

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

B. INCOMING COSTS - (Default Spread Salary%)

Human Resources
% Split Based on
Actuals

26.18%

73.82%

0.00%

100.00%

Department	Incoming Total	Administration	Human Resources Services	Non-Allocable	Total Check
1 Building Depreciation	252,311	66,055	186,257	-	252,311
2 Equipment Depreciation	0	-	-	-	-
3 Board of Supervisors	220,228	57,655	162,573	-	220,228
4 Controller	433,054	113,373	319,682	-	433,054
5 Health Service System	1,109,202	290,387	818,816	-	1,109,202
6 Administrative Services	238,018	62,313	175,705	-	238,018
City Attorney- s/b \$0		-	-	-	-
7 Civil Service Commission	5,794	1,517	4,277	-	5,794
9 Mayor's Budget Office	91,620	23,986	67,634	-	91,620
11 Admin Services - Risk Management		-	-	-	-
12 Human Resources - Workers' Comp		-	-	-	-
Total Incoming	2,350,229	615,285	1,734,944	-	2,350,229
C. TOTAL ALLOCATED NET COSTS INCLUDING INCOMING COSTS	20,721,592	5,424,869	15,296,723	-	20,721,592

D. SUMMARY OF TOTAL COSTS ALLOCATED TO DEPARTMENTS

	Total	Administration	Human Resources Services
Department Costs Net of Revenue	18,371,363	4,809,584	13,561,779
Direct Billing for Services Provided to Departments	21,600,191	4,469,735	17,130,456
Total Incoming	2,350,229	615,285	1,734,944
TOTAL COSTS ALLOCATED TO DEPARTMENTS	42,321,783	9,894,604	32,427,179

E. DEPARTMENTAL ALLOCATIONS

	FY 2022-23 FTE	Allocation Percent	Initial Allocation Administration	Initial Allocation Human Resources Services	Administration Services Provided to Departments	Human Resources Services Provided to Departments	Total Costs Allocated to Departments	Direct Billed	Department Allocation	Notes
Academy of Sciences	9	0.02%	1,258	3,546	754	4,916	10,473	-5,670	4,803	
Administrative Services	973	2.56%	138,881	391,607	155,246	592,026	1,277,760	-747,272	530,488	
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	129	0.34%	18,408	51,906	10,419	150,390	231,124	-160,809	70,315	
Airport	1,462	3.85%	208,684	588,436	109,187	160,824	1,067,131	-270,011	797,120	
Animal Care	0	0.00%	0	0	0	0	0	0	0	
Arts Commission	39	0.10%	5,545	15,634	1,940	340,230	363,349	-342,170	21,179	
Asian Art Museum	52	0.14%	7,491	21,124	3,532	47,024	79,171	-50,556	28,615	
Assessor-Recorder	172	0.45%	24,608	69,387	11,387	95,228	200,610	-106,615	93,995	
Board of Supervisors	93	0.25%	13,293	37,483	5,915	38,554	95,245	-44,469	50,776	
Building Inspection	292	0.77%	41,721	117,644	18,372	297,714	475,451	-316,086	159,365	
Child Support Services	61	0.16%	8,739	24,643	4,474	62,095	99,952	-66,569	33,383	
Children & Families Commission	0	0.00%	0	0	0	0	0	0	0	
Children, Youth & Families	57	0.15%	8,109	22,866	133,916	95,646	260,536	-229,562	30,975	
DEC Children, Youth & Families Commission	34	0.09%	4,865	13,717	4,203	277,688	300,473	-281,891	18,582	
City Attorney	323	0.85%	46,162	130,166	21,311	155,416	353,054	-176,727	176,328	
City Planning	215	0.56%	30,632	86,374	14,193	180,533	311,732	-194,726	117,006	
Civil Service Commission	5	0.01%	715	2,016	408	21,488	24,627	-21,896	2,731	
Controller	301	0.79%	42,990	121,220	196,320	161,440	521,970	-357,760	164,210	
Convention Facilities	0	0.00%	0	0	0	0	0	0	0	
District Attorney	310	0.81%	44,201	124,636	19,307	131,327	319,471	-150,634	168,837	
Economic & Workforce Development	136	0.36%	19,404	54,714	7,261	54,879	136,257	-62,140	74,117	
Elections	75	0.20%	10,750	30,313	4,031	243,469	288,563	-247,500	41,063	
Emergency Communications	275	0.72%	39,222	110,597	18,692	194,957	363,468	-213,649	149,819	
Environment	82	0.22%	11,672	32,913	4,738	284,647	333,971	-289,385	44,586	

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Ethics	26	0.07%	3,765	10,616	2,201	223,662	240,243	-225,863	14,380
Fine Arts Museums	119	0.31%	16,935	47,752	7,119	73,619	145,425	-80,738	64,687
Fire Department	1,825	4.80%	260,477	734,478	113,900	920,794	2,029,649	-1,034,694	994,955
General Fund Unallocated	0	0.00%	-3	-8	0	0	-10	0	-10 Not allocated out
Health Service System	46	0.12%	6,565	18,510	243,234	1,688,799	1,957,108	-1,932,033	25,075
Homelessness and Supportive Housing	206	0.54%	29,372	82,822	13,077	700,822	826,093	-713,899	112,194
Human Resources	240	0.63%	34,227	96,512	0	62,241	192,981	-62,241	130,740 Not allocated out
Human Rights Commission	41	0.11%	5,790	16,327	1,567	198,948	222,633	-200,515	22,118
Human Services	2,213	5.82%	315,783	890,426	0	0	1,206,209	0	1,206,209
Juvenile Probation	157	0.41%	22,460	63,332	68,110	339,795	493,698	-407,905	85,793
Law Library	2	0.01%	295	833	158	1,029	2,315	-1,187	1,128
Mayor	157	0.41%	22,369	63,074	92,342	47,530	225,314	-139,872	85,442
MTA - MUNI	5,235	13.77%	747,161	2,106,801	768,431	2,263,839	5,886,233	-3,032,271	2,853,962
MTA - Parking & Traffic	23	0.06%	3,335	9,404	3,430	10,105	26,274	-13,535	12,739
MTA - Taxicab Commission	17	0.04%	2,410	6,796	2,479	7,303	18,988	-9,781	9,206
Permit Appeals	4	0.01%	600	1,691	286	1,864	4,441	-2,150	2,291
Police Accountability	45	0.12%	6,376	17,978	2,894	118,386	145,633	-121,280	24,353
Police Department	2,568	6.76%	366,539	1,033,545	199,132	1,409,638	3,008,855	-1,608,770	1,400,085
Port Commission	232	0.61%	33,103	93,341	109,987	162,936	399,367	-272,923	126,444
Public Defender	214	0.56%	30,561	86,175	13,276	92,293	222,306	-105,569	116,737
Public Health - Behavioral Health	717	1.89%	102,339	288,570	109,318	132,500	632,727	-241,818	390,909
Public Health - Health at Home	41	0.11%	5,862	16,529	6,262	7,589	36,241	-13,851	22,390
Public Health - Health Network	553	1.45%	78,868	222,388	84,246	102,112	487,614	-186,358	301,256
Public Health - Jail Health	121	0.32%	17,291	48,757	18,470	22,387	106,906	-40,858	66,048
Public Health - Laguna Honda Hospital	1,260	3.32%	179,885	507,228	192,152	232,900	1,112,164	-425,052	687,113
Public Health - Primary Care	513	1.35%	73,192	206,381	78,183	94,762	452,518	-172,945	279,573
Public Health - Public Health Admin	526	1.38%	75,014	211,521	80,130	97,122	463,787	-177,252	286,535
Public Health - Public Health Division	468	1.23%	66,792	188,336	71,347	86,477	412,952	-157,824	255,128
Public Health - SF General Hospital	2,734	7.19%	390,178	1,100,202	416,786	505,170	2,412,337	-921,957	1,490,380
Public Library	721	1.90%	102,840	289,983	241,662	553,770	1,188,256	-795,432	392,824
Public Works - Admin	148	0.39%	21,133	59,589	8,106	58,992	147,819	-67,097	80,721
Public Works - Architecture	188	0.49%	26,817	75,616	10,286	74,858	187,577	-85,144	102,433
Public Works - Building Repair	105	0.28%	14,990	42,267	5,749	41,843	104,848	-47,592	57,256
Public Works - Construction	0	0.00%	0	0	0	0	0	0	0
Public Works - Engineering	257	0.68%	36,663	103,380	14,063	102,344	256,449	-116,406	140,043
Public Works - Street Environment	343	0.90%	48,914	137,926	18,762	136,544	342,147	-155,306	186,841
Public Works - Street Sewer	52	0.14%	7,356	20,742	2,822	20,534	51,454	-23,356	28,098
Public Works - Street Use & Map	91	0.24%	12,930	36,460	4,960	36,095	90,444	-41,054	49,390
Public Works - Urban Forest	117	0.31%	16,648	46,944	6,386	46,473	116,451	-52,859	63,592
Public Works - Commission	1	0.00%	189	532	72	527	1,321	0	1,321
PUC-Clean Power SF	31	0.08%	4,365	12,307	6,596	15,956	39,224	-22,553	16,672
PUC-Hetch Hetchy	342	0.90%	48,821	137,663	73,784	178,480	438,748	-252,264	186,484
PUC-Public Utilities Bureaus	683	1.80%	97,424	274,711	147,238	356,163	875,535	-503,401	372,135
PUC-Wastewater	420	1.11%	60,005	169,198	90,686	219,365	539,253	-310,051	229,202
PUC-Water	699	1.84%	99,772	281,331	150,787	364,746	896,637	-515,533	381,104
Recreation & Park	1,056	2.78%	150,713	424,973	129,054	562,424	1,267,164	-691,478	575,686
Rent Arbitration Board	40	0.10%	5,689	16,040	3,377	153,060	178,166	-156,437	21,729
Retirement Commission	110	0.29%	15,711	44,302	7,981	72,635	140,629	-80,616	60,013
Sanitation & Streets	0	0.00%	9	26	0	0	35	0	35
SF Community College District	548	1.44%	78,214	220,543	0	0	298,757	0	298,757
SF Unified School District	4,773	12.56%	681,232	1,920,898	0	0	2,602,130	0	2,602,130
Sheriff	917	2.41%	130,919	369,157	68,052	600,746	1,168,873	-668,798	500,076
Sheriff's Department Oversight	1	0.00%	153	432	885	100,135	101,605	-101,020	585
Status of Women	12	0.03%	1,784	5,030	468	11,182	18,463	-11,650	6,813
Technology	267	0.70%	38,062	107,326	15,675	104,882	265,945	-120,557	145,389
Treasurer/Tax Collector	185	0.49%	26,412	74,474	13,563	82,447	196,896	-96,010	100,886
Trial Courts	437	1.15%	62,409	175,976	0	0	238,385	0	238,385
War Memorial	69	0.18%	9,802	27,638	4,600	29,987	72,027	-34,587	37,440
Subtotal	38,009	100.00%	5,424,869	15,296,723	4,469,735	17,119,301	42,310,628	-21,588,436	20,722,192
Net out amounts not allocated out									-130,729
Total allocated to Departments									20,591,462

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

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 2022-23 as approved by the Board of Supervisors and signed by the Mayor.

A. DEPARTMENT COSTS

	Costs Per Financial System	Unallowable	Allowable	Amount
<i>Allocation Percentage Based on Salary</i>	<i>100.00%</i>	<i>0.00%</i>	<i>100.00%</i>	
Salary	5,515,830	-	5,515,830	5,515,830
Benefits	2,201,794	-	2,201,794	2,201,794
Salaries and Benefits	7,717,625	-	7,717,625	7,717,625
Supply and Services Costs				
Non-personnel Services	596,398	-	596,398	596,398
Materials and Supplies	5,342	-	5,342	5,342
Services of Other Departments	574,173	-	574,173	574,173
DEPARTMENT Cost Total Per Financial System	8,893,538	-	8,893,538	8,893,538
Revenue				
Intergovernmental Revenue		-	-	0
Direct Bills	2,181,539	-	2,181,539	2,181,539
DEPARTMENT Revenue Total Per Financial System	2,181,539	-	2,181,539	2,181,539
Total Department Costs to Allocate				6,711,999
Adjustments				0
Total				6,711,999

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

B. INCOMING COSTS

Department	Incoming
1 Building Depreciation	859,916
3 Board of Supervisors	336,168
4 Controller	673,796
5 Health Service System	1,055,176
6 Administrative Services	1,461
7 Civil Service Commission	3,787
8 Human Resources	85,442

Total Incoming **3,015,746**

C. TOTAL ALLOCATED **9,727,745**

D. DEPARTMENTAL ALLOCATIONS

	FY 2022-23 Department Budget	Allocation Percent	Initial Allocation	Allocation of Costs Requested by Departments	Total Allocation	Direct Billed	Departme nt Allocation
Academy of Sciences	7,422,345	0.05%	4,766	0	4,766	0	4,766
Administrative Services	607,884,256	4.01%	390,333	0	390,333	0	390,333
Adult Probation	58,036,486	0.38%	37,266	0	37,266	0	37,266
Airport	1,119,918,379	7.39%	719,119	0	719,119	0	719,119
Arts Commission	40,920,366	0.27%	26,276	0	26,276	0	26,276
Asian Art Museum	11,192,903	0.07%	7,187	0	7,187	0	7,187
Assessor-Recorder	35,158,380	0.23%	22,576	0	22,576	0	22,576
Board of Supervisors	22,114,476	0.15%	14,200	0	14,200	0	14,200
Building Inspection	92,844,927	0.61%	59,617	0	59,617	0	59,617
Child Support Services	13,582,056	0.09%	8,721	0	8,721	0	8,721
Children, Youth & Families	333,011,845	2.20%	213,833	459,847	673,680	(459,847)	213,833
Children, Youth & Families Commission	341,176,907	2.25%	219,076	0	219,076	0	219,076
City Attorney	103,414,220	0.68%	66,404	0	66,404	0	66,404
City Planning	63,919,444	0.42%	41,044	0	41,044	0	41,044
Civil Service Commission	1,447,365	0.01%	929	0	929	0	929
Controller	81,700,886	0.54%	52,462	0	52,462	0	52,462
District Attorney	83,984,240	0.55%	53,928	0	53,928	0	53,928
Economic & Workforce Development	163,939,270	1.08%	105,268	0	105,268	0	105,268
Elections	23,306,278	0.15%	14,965	0	14,965	0	14,965
Emergency Communications	136,230,652	0.90%	87,476	60,708	148,184	(60,708)	87,476
Environment	31,503,356	0.21%	20,229	0	20,229	0	20,229
Ethics	7,586,853	0.05%	4,872	0	4,872	0	4,872
Fine Arts Museums	21,173,515	0.14%	13,596	0	13,596	0	13,596
Fire Department	498,585,516	3.29%	320,150	0	320,150	0	320,150
General City Responsibility	592,655,160	3.91%	380,554	0	380,554	0	380,554
Health Service System	13,550,734	0.09%	8,701	0	8,701	0	8,701
Homelessness and Supportive Housing	672,019,804	4.44%	431,515	0	431,515	0	431,515
Human Resources	142,684,526	0.94%	91,620	0	91,620	0	91,620
Human Rights Commission	15,120,673	0.10%	9,709	0	9,709	0	9,709

City and County of San Francisco FY 2024-25 Full Cost Allocation Plan

Human Services	1,105,772,794	7.30%	710,036	273,258	983,294	(273,258)	710,036
Juvenile Probation	52,535,026	0.35%	33,734	0	33,734	0	33,734
Law Library	2,131,664	0.01%	1,369	0	1,369	0	1,369
Mayor	217,800,882	1.44%	139,854	0	139,854	0	139,854
MTA - MUNI	1,145,266,098	7.56%	735,395	288,159	1,023,554	(288,159)	735,395
MTA - Parking & Traffic	237,959,467	1.57%	152,798	0	152,798	0	152,798
MTA - Taxicab Commission	7,535,999	0.05%	4,839	0	4,839	0	4,839
Permit Appeals	1,195,116	0.01%	767	0	767	0	767
Department of Police Accountability	9,776,177	0.06%	6,277	0	6,277	0	6,277
Police Department	713,980,684	4.71%	458,459	70,997	529,456	(70,997)	458,459
Port Commission	189,297,052	1.25%	121,551	33,646	155,197	(33,646)	121,551
Public Defender	50,185,337	0.33%	32,225	0	32,225	0	32,225
Public Health - Behavioral Health	597,626,124	3.94%	383,746	0	383,746	0	383,746
Public Health - Health at Home	9,494,128	0.06%	6,096	0	6,096	0	6,096
Public Health - Health Network Services	320,541,701	2.12%	205,825	0	205,825	0	205,825
Public Health - Jail Health	40,755,399	0.27%	26,170	0	26,170	0	26,170
Public Health - Laguna Honda Hospital	329,316,752	2.17%	211,460	0	211,460	0	211,460
Public Health - Primary Care	120,782,475	0.80%	77,557	0	77,557	0	77,557
Public Health - Admin	210,809,622	1.39%	135,364	0	135,364	0	135,364
Public Health - Public Health Division	211,427,582	1.40%	135,761	584,706	720,467	(584,706)	135,761
Public Health - SF General Hospital	1,152,531,025	7.61%	740,060	0	740,060	0	740,060
Public Library	185,699,873	1.23%	119,241	0	119,241	0	119,241
Public Works - Admin	18,058,209	0.12%	11,595	0	11,595	0	11,595
Public Works - Architecture	30,269,568	0.20%	19,437	0	19,437	0	19,437
Public Works - Building Repair	9,027,882	0.06%	5,797	0	5,797	0	5,797
Public Works - Engineering	146,356,761	0.97%	93,978	0	93,978	0	93,978
Public Works - Street Env	29,782,559	0.20%	19,124	0	19,124	0	19,124
Public Works - Street Sewer	5,291,254	0.03%	3,398	0	3,398	0	3,398
Public Works - Street Use & Map	30,743,108	0.20%	19,741	0	19,741	0	19,741
Public Works - Urban Forest	11,521,271	0.08%	7,398	0	7,398	0	7,398
Public Works - Commission	431,433	0.00%	277	0	277	0	277
PUC-Clean Power SF	280,672,293	1.85%	180,225	0	180,225	0	180,225
PUC-Hetch Hetchy	245,676,379	1.62%	157,753	0	157,753	0	157,753
PUC-Public Utilities Bureaus	696,138	0.00%	447	389,270	389,717	(389,270)	447
PUC-Wastewater	323,453,726	2.14%	207,695	0	207,695	0	207,695
PUC-Water	617,665,049	4.08%	396,613	0	396,613	0	396,613
Recreation & Park	241,306,994	1.59%	154,947	20,948	175,895	(20,948)	154,947
Rent Arbitration Board	16,294,283	0.11%	10,463	0	10,463	0	10,463
Retirement Commission	42,768,748	0.28%	27,463	0	27,463	0	27,463
Sanitation & Streets	162,016,308	1.07%	104,033	0	104,033	0	104,033
SF Redevelopment Agency	-	0.00%	0	0	0	0	0
SF Unified School District	-	0.00%	0	0	0	0	0
Sheriff	299,186,306	1.97%	192,113	0	192,113	0	192,113
Sheriff's Department Oversight	2,511,812	0.02%	1,613	0	1,613	0	1,613
Status of Women	14,904,165	0.10%	9,570	0	9,570	0	9,570
Technology	153,419,700	1.01%	98,513	0	98,513	0	98,513
Treasurer/Tax Collector	47,894,703	0.32%	30,754	0	30,754	0	30,754
Trial Courts	134,461,733	0.89%	86,340	0	86,340	0	86,340
War Memorial	36,566,849	0.24%	23,480	0	23,480	0	23,480
Subtotal	15,149,484,026	100.00%	9,727,745	2,181,539	11,909,284	(2,181,539)	9,727,745
Net out amount not allocated out to Departments							(380,554)
Total allocated to Departments							9,347,191

**CITY AND COUNTY OF SAN FRANCISCO
FULL COST ALLOCATION PLAN
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2023
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2025**

SCHEDULE 10 – LAW LIBRARY

The San Francisco Law Library offers the Office of the City Attorney free access and use of legal reference materials. All costs associated to this function have been allocated directly to the City Attorney.

A. DEPARTMENT COSTS

	Amount
<i>Salary % Split</i>	
Salaries and Benefits	\$518,532
Other Expenditures	1,364,429
Department Cost Total	1,882,961
Adjustments	none
Net allocated charges	1,882,961

B. INCOMING COSTS

Department	Incoming
3 Board of Supervisors	3,290
4 Controller	6,662
5 Health Service System	13,957
6 Administrative Services	16,967
7 Civil Service Commission	50
8 Human Resources	1,128
9 Mayor's Office	1,369
Total Incoming	43,423

C. TOTAL ALLOCATED **1,926,384**

LAW LIBRARY Departmental Allocations	
City Attorney	1,926,384