Budget Years 2021-22 & 2022-23

City & County of San Francisco

Mayor's Office

Policy Instructions
&
Controller's
Technical Instructions

January 7, 2021

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Budget Schedule

Date	Item
Thursday, January 7, 2021	Experienced user training, AM Infrequent/new user training, PM
Friday, January 8, 2021 <u>and</u> Monday, January 11, 2021	Optional 1:1 training sessions with BAD analysts and their own departments.
Friday, January 22, 2021	Technology Project Proposals due to COIT through SharePoint for all IT projects greater than $100,000.
Monday, February 22, 2021 5 PM	Charter-mandated due date for all departments to submit their budgets. All forms should be submitted to the Mayor's Budget Office (MBO) and to the Controller's office electronically, as **both** PDFs and in Excel. Links to department budget submissions will be posted online on the City's budget website, https://sf.gov/topics/budget per ordinance 191072. Fleet requests are due to MBO and City Administrator's Office through budget forms Non-fleet equipment requests are due through budget forms to MBO All non General Fund Support capital projects funded should be loaded by departments into the budget.
Thursday, April 1, 2021	All budget-related legislation due to the Mayor's Office, aka "trailer" legislation such as fee legislation.
Monday, May 3, 2021	Capital Budget submitted by City Administrator's Office to the Capital Planning Committee for final review and adoption.
Tuesday, June 1, 2021	Mayor's Proposed Citywide Budget is introduced to the Board of Supervisors.
Friday, July 30, 2021	Last day for Board of Supervisors to adopt the two-year budget.
Tuesday, August 31, 2021	Department Budget Certification Letters are due to the Controller and Mayor.

Fiscal Year 2021-22 and 2022-23 Key Dates for Budget System:

Sat	Mon	Tues	Wed	Thurs	Fri	Sun
3	4 -Subsetting request due by noon	5	6	7 **-Budget system training** a) Experienced user training – AM b) New user training - PM	8 **-Budget system training –** 1:1 sessions with BAD analysts and corresponding departments	9
10	11 -Subsetting request due by noon **-Budget system training –** 1:1 sessions with BAD analysts and corresponding departments	12	13 -Subsetting request due by noon	14	15	16 **-Enterprise planning reports not available 9am-6pm**
17	18 HOLIDAY	19	20 -Subsetting request due by noon	21	22 **-COIT** requests due **-Capital project** requests due	23
24	25 -Subsetting request due by noon	26	27 -Subsetting request due by noon	28	29	30
31 **FEBRUARY 2021**	1 -Subsetting request due by noon	2	3 -Subsetting request due by noon	4	5	6
7	8 -Subsetting request due by noon	9	10 -Subsetting request due by noon	11	12	13 -CON-BAD available via email
14 -CON-BAD available via email	15 HOLIDAY -CON-Budget Division available via email	16 -Subsetting request due by noon *LAST DAY TO REQUEST NEW PSOFT CODES*	17 -Subsetting request due by noon	18 -Subsetting request due by noon	19 **-- LAST SUBSETTING -- Request due by noon**	20 -CON-BAD available via email
21 -CON-BAD available via email	22 **-Budget submissions due** by 5 pm -Last day to run audit trails and reports **-5 PM: Budget system access closes**					

Department Budget Submission Checklist

To be completed by: All departments.

Instructions: Submit this completed cover sheet with your budget submission and ensure all applicable forms below are included with your submission.

Department Name: _____

- ☐ **Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal.

  - ☐ **Proposed Efficiency/Reduction Targets Loaded in BPMS** via **Target Reports:** Printed report from GFS Target, reports #15.40.001 & 15.40.002
  - ☐ **Department Budget Summary:** Submission includes copy of report # 15.50.012.

- ☐ **IDS Detail:** Completed "Form 1D: IDS Detail."

- ☐ **Revenue Report:** Completed "Form 2A: Revenue Report." (15.30.005 Snapshot Comparison)

- ☐ **Fees & Fines:** Completed "Form 2B: Fees & Fines."

- ☐ **Cost Recovery:** Completed "Form 2C: Cost Recovery."

- ☐ **Expenditure Changes:** Completed "Form 3A: Expenditure Changes." (15.30.005 Snapshot Comparison)

- ☐ **Position Changes:** Completed "Form 3B: Position Changes." (15.30.004 Position Snapshot Comparison)

- ☐ **Eliminating Filled Positions:** Completed "Form 3C: Layoffs."

- ☐ **Contingency Reductions:** Completed "Form 3D: Contingency Reductions."

- ☐ **Equipment & Fleet:** Completed "Form 4A: New General Fund Equipment"; "Form 4B: Fleet."

- ☐ **Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission. (See p. 9)

- ☐ **Proposition J Description, Summary, City Cost, Contract Cost**: Required for all existing or new Prop Js for BY.

- ☐ **Interdepartmental Services Balancing:** Included Excel download of 15.20.012 3.b.2 IDS balancing report.

- ☐ **Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Organizational charts also reflect any proposed position changes.

- ☐ **New Legislation:**
  - ☐ Included draft legislation that department would like to submit with the budget; or,
  - ☐ Draft legislation in progress at this time. A description of the proposed changes is included in the "Summary of Major Changes" table. A draft will be provided to the Mayor's Office by 03/01/20.

- ☐ **Other Requests:** Submitted requests for the following items (through separate forms), if applicable:
  - ☐ COIT
  - ☐ Capital

For Chief Financial Officer/Budget Manager:

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are included in my department's budget submission.

Full Name: _____

Signature: _____

Introduction – User Guide

This document contains the Mayor's Office policy instructions, technical instructions, and submission forms for preparation of the Fiscal Year 2021-22 (BY) and Fiscal Year 2022-23 (BY+1) budgets.

The document is divided into five major parts:

Section I – New Instructions: Outlines key changes to look for in this year's instructions.

Section II - Mayor's Office Policy Instructions: Outlines the Mayor's Office policy instructions for the development of the budget.

Section III - Budget Submission Forms and Instructions: Provides the required budget forms.

Section IV - Technical Instructions: Outlines the organization of the budget process and highlights changes from last year's budget instructions.

Section V - Appendices: Provide additional policies, processes, and forms to help departments complete budget instructions.

Looking for more information? Go to the Budget System web page for electronic versions of Instructions and Budget forms, and other helpful links:

https://sfbudget.sfgov.org/

For questions concerning the Mayor's Office Policy Instructions, contact your department's analyst in the Mayor's Budget Office. For questions concerning technical guidance and/or using the budget system, contact your department's analyst in the Controller's Budget Office. Your department's designated analysts in the Mayor's Budget Office, Controller's Budget Office, and Controller's Accounting Operations fund accountants are listed in Appendix I at the end of this document.

New Instructions & Key Reminders

Changes to Instructions

Form 1A updates: Form 1A has been updated to include a budget equity lens. For most of the changes represented on Form 1A, departments are asked to explain the potential negative and positive impacts of proposed budget changes on equity.

Budget Equity Lens as outlined by the Office of Racial Equity (ORE): A Racial Equity Budget Tool is both a product and a process, and includes a set of questions to guide City Departments in assessing how budget requests and changes benefit and/or burden communities, specifically BIPOC (black, Indigenous, and people of color) communities, low-income communities, and other vulnerable communities.

By using a Racial Equity approach to budgeting, we seek the following desired outcomes:
- Assess equity impacts of budget investments on BIPOC, low-income, and other vulnerable communities.
- Identify measurable equitable outcomes by describing how budgeted programs, projects, plans, and investments help reduce disparities and close gaps in outcomes for communities. Will people be better off, and if so, how will the department know? Departments should continue to enhance their data collection and analysis capacity, with a focus on race, gender, and economic data.
- Expand BIPOC and other vulnerable communities' influence in budget development, and support for engaging, transparent, and accountable budgeting processes to make it easier for impacted communities to be prioritized, informed, and empowered.
- Support for internal departmental racial equity initiatives.

Form 1D IDS Detail: Form 1D has been included to detail changes to inter-departmental services (IDS). In this form, departments should outline proposed changes to work orders and certify that they agree with the partner departments.

Form 3C Layoffs: Form 3C has been added for departments to indicate if they will need to eliminate filled, permanent positions in order to meet the required target.

Form 3D Contingency Reductions: Form 3D has been added for departments to outline their proposed ongoing 2.5% contingency reductions in FY 2021-22 and FY 2022-23. These changes should not be entered in the budget system and should only be described in this Excel form.

Departments with Fixed Two-Year Budgets: The Airport, Port, and Public Utilities Commission have fixed budgets per Resolution 191298. Changes in Fiscal Year 2021-22 revenues and expenditures greater than 5% in non-general support funds will bring their changes to Board of Supervisors with the Mayor's Proposed June 1st budget via a supplemental appropriation ordinance.

Budget Year (BY) and Budget Year Plus 1 (BY+1): Included in the Budget Instructions is reference to Fiscal Year 2021-22 and Fiscal Year 2022-23 as BY and BY+1 respectively.

Prior Year (PY) and Current Year (CY): Included in the Budget Instructions is reference to Fiscal Year 2019-20 and Fiscal Year 2020-21 as PY and CY respectively.

BPMS access for new department users: Instructions for BPMS access for new department users can be found in the attached Excel forms.

Key Reminders

Revised Budget Forms and New Checklist: Several adjustments were made to the prior year's budget submission forms to better help explain the major changes submitted in each department's budget proposal.

Form 1A (Summary of Major Changes) asks specific questions about changes in the departmental budget submission, prompting departments to provide a high-level budget narrative and to use an equity lens.

Forms 2A (Revenue Report), 3A (Expenditure Changes), and 3B (Position Changes) are completed by running an audit trail report after completing budget entries in the BPMS system, filtering on the appropriate AAO Category, and providing a brief explanation for each change.

Form 2B (Fees and Fines) for all existing fees, fines, and service charges, and Form 2C (Fee Cost Recovery) for any new or modified fees, fines, or service charges (see Mayor's Policy Instructions for more information on appropriate fees and fines).

Prop J Forms for BY are required for recurring requests to contract out work previously done by City workers, including for the SF Public Utilities Commission, Airport, and Port.

Supporting documentation, including organizational charts, new proposed legislation (draft language or summary of intended legislation is acceptable), budget summary report #15.50.012, Department Total Budget Historical Comparison, and target reports 15.40.001 & 15.40.002.

Finally, Chief Financial Officers or Budget Managers must complete and submit the **"Department Budget Submission Checklist" as a cover sheet** to their department's submission. This checklist should be included in the department's electronic and physical submissions and is available within the "Budget Submission Forms and Instructions" section.

URL for Controller's Budget website: The URL for the Controller's Budget website has been updated to https://sfbudget.sfgov.org

Department Budgets Posted Online: In addition to electronic copies of budget submissions, departments must now also post their budget submission online. The Controller's Office will post departments' budget submissions on the SF Budget Website, https://sf.gov/topics/budget. Departments will also be required to post their FY 2021-22 and FY 2022-23 budget priorities, public meetings dates and materials, and department phase budget submissions on their own department websites.

Department Hearings: In accordance with the adopted Budget Approval Process legislation (File #191072) most departments need to hold one public meeting for public input on its departmental budget priorities after the Mayor issues budget instructions in December, and one hearing at least 15 days later and no later

than February 14th to solicit public input on their budget submissions. Links to dates of these hearings and department budget submissions shall be posted on a Controller website.

Interdepartmental Services (IDS) Balancing report: Enterprise Planning now contains a report containing both the performing and requesting department's budgeted interdepartmental services. The report is under the Balancing tab, titled "15.20.012 3.b.2. Interdepartmental Services Balancing – Detail Level".

Minimum Compensation Ordinance: When preparing proposed budgets and requests for supplemental appropriations for contract services, City departments that regularly enter into agreements for the provision of services by nonprofit organizations shall transmit with their proposal a written confirmation that the department has considered in its calculations the costs that the Nonprofit Corporations calculate that they will incur in complying with the Minimum Compensation Ordinance. Please indicate that your department has considered this by checking the MCO box in the Department Budget Submission Checklist to be returned with your budget submission.

Equipment Titles: All budgeted pieces of equipment must have unique, descriptive, and specific titles. Equipment titles cannot be generic or encompass a broad variety of uses. Any title that is found to be generic will be required to be changed.

New User Forms: The form to request access to the budget system is available in the Budget Forms link of the Controller's Budget website. Instructions on preparing your computer to use the budget system are also available on the Controller's Budget website. New budget system users will gain access after completing the online Budget 101 and Budget 102 training sessions.

Equipment and Fleet Requests: Budget requests will be submitted as a Budget Form with Department budget submissions.

Performance Measures: The Mayor's Office and the Controller's Office will continue to work with departments to better align budget with publicly reported performance measures and updated strategic goals, with a focus on updating performance targets to accurately reflect performance trends and expectations. Departments must submit FY 2019-20 results, FY 2020-21 projected results as well as FY 2021-22 and FY 2022-23 targets for all performance measures and propose any updates to existing measures to the Controller's Office by mid-March.

Capital Request Coding Information: PeopleSoft chart fields are required with your Capital Budget request submissions. Chart fields for existing projects will be prepopulated in Capital Planning & Reporting System (CPRs), but new project requests will require new codes. Please be sure to review this change in the Capital Budget requests instructions below.

Organizational Charts: Departments are reminded that organizational charts are due to the Mayor's Budget Office with their budget submission. This should include a high-level chart that shows only major departmental structures, as well as charts for all major divisions down to the classifications, with indication of if the position is filled or not. Any proposed position changes within the budget submission should be reflected in these organizational charts. Departments must clearly indicate which positions reflect proposed changes on their organizational charts.

Policy for Restoring Items Rejected by the Mayor or the Board of Supervisors: Pursuant to San Francisco Charter Code Section 9.113(c) and Administrative Code section 3.18, "in the event the Mayor or a member of the Board of Supervisors recommends a supplemental appropriation ordinance after the adoption of the budget for any fiscal years and prior to the close of the fiscal year containing any item which had been rejected by the Mayor in his/her review of departmental budget estimates for the fiscal year or which had

been rejected by the Board of Supervisors in its consideration of the Mayor's proposed budget for the fiscal year, it shall require a vote of two-thirds of all members of the Board of Supervisors to approve such supplemental appropriation ordinance."

This provision applies when the Mayor or the Board of Supervisors reduces expenditures in a department's budget after the department phase of the budget. **Departments should be aware of this provision before increasing budget appropriations that could be subsequently reduced in Mayor or Board phase**. Should a department adjust appropriations and have these funds reduced in a subsequent phase, adjustments to restore the appropriation during the budget year will require approval of two-thirds of the Members of the Board of Supervisors. For example, if materials and supplies expenditures are decreased during the Board phase of the BY budget in a department, and then during BY that department wishes to restore some of that decrease, 2/3 of the members of the Board of Supervisors will need to approve the appropriation restoration. Departments are always welcome to discuss potential increases with their Mayor's Budget Office Analyst ahead of loading in the Budget System.

Please note that reductions proposed by *departments*, by inclusion in the department budget submission, and accepted by the Mayor and Board of Supervisors, would not require a two-thirds vote if subject to a supplemental appropriation ordinance to restore that reduction after the budget is approved and enacted.

Children's Baseline: Children's baseline spending is tracked by using the Activity Type embedded in the Activity chart field. Children's baseline, formerly known as FAL in FAMIS, is coded as Activity Type 00008, and Transitional-aged youth baseline, formerly FAY, is coded as Activity Type 00009.

BPMS Budget Submission Button: Please do not click the "Submit" button in BPMS, in the Workflow Actions dropdown menu. If selected, the submission can be reversed with no effects by choosing the "Reject" button in the same Workflow Actions menu.

Budget Submission: Please submit an electronic copy of your budget submission to the Mayor's Budget Office and Controller's Office Budget and Analysis Division; a hard copy is not required during the COVID-19 pandemic Emergency Order period. You must submit **all forms as both PDF and excel.** These will be posted on the City's budget website https://sfbudget.sfgov.org.

Interdepartmental Services Balancing and Entries

The Controller's Office and the Mayor's Office require departments to balance all discretionary (non-centrally loaded) interdepartmental services (IDS) and agree on IDS *prior* to their budget submissions on February 22, 2021. Enterprise Planning now contains a report with both the performing and requesting departments' budgeted work order items.

Interdepartmental Services: Departments shall contact and reach agreement with all departments with whom the department has a discretionary IDS relationship that is not centrally loaded by the Mayor's and Controllers' Budget offices. Departments must ensure that budget submissions for sending, receiving, and expenditure authority are agreed to and balanced across both departments.

Centrally Loaded Citywide Interdepartmental Services (IDS): Departments should **not** adjust citywide IDS that are loaded centrally by the Mayor's and Controller's Offices in Mayor phase. The following list of IDS accounts and other citywide budget entries **should not be adjusted by departments in the Budget System**. The Mayor's Budget Office will review the budget values in the Base Budget and update if needed during the Mayor phase.

If a department would like to request an increase in the amount of service provided through one of the centrally loaded IDS below, **adjustments may be discussed with the performing department well before budget submission at the end of February *but not entered***. The requesting department must be able to afford this increase without increasing their General Fund support**.**

If any questions remain on these IDS changes, please contact your Mayor's Budget Office analyst.

Centrally Loaded Interdepartmental Services

Type of Interdepartmental Services	Account Code and Title
ADM - Fleet	581710 Is-Purch-Centrl Shop-AutoMaint
	581740 Is-Purch-Centrl Shop-FuelStock
ADM - Real Estate	581065 ADM-Real Estate Special Svcs
	581083 ADM-Real Estate 49 SVN Rent
	581084 ADM Permit Center
	581410 GF-GSA-Facilities Mgmt Svcs
	581650 Leases Paid to Real Estate
	581860 GF-Real Estate Service
	581890 GF-Rent Paid to Real Estate
ADM - Contract Monitoring	581500 GF-Human Rights Commission
ADM - Risk Management	581170 GF-Risk Management Svcs (AAO)
	581920 GF-HRc Surety Bond
ADM - Reprographics	581820 Is-Purch-Reproduction
PUC - Public Utilities Commission Rates	581051 GF-PUC-Light Heat & Power
	581063 PUC Sewer Service Charges
	581064 Ef-PUC-Water Charges
DHR - Human Resources	581430 GF-HR-Equal Emplymnt Opportunities
	581460 GF-HR-Workers' Comp Claims
	581480 GF-HR-Employee Relations
DTIS - Department of Technology	581210 DT Technology Infrastructure
	581360 DT Telecommunications Services

	Please note 581280 DT SFGovTV Services and 581325 DT Enterprise Tech Contracts should be loaded by departments.
CON - Controller's Office	581130 GF-CON-Internal Audits 581245 GF-CON-Information System Ops 581290 CON-Fin Systems Replacement Pr 581620 GF-HR Mgmt-Benefits Admin Sys

Other Centrally Loaded Citywide Budget Entries: As shown in the table below, departments should **not** load General Fund items such as debt service on General Fund Certificates of Participation; equipment lease finance program costs; General Fund capital; General Fund equipment expenses; COIT General Fund projects; Full Cost Plan (similar to COWCAP) expenses; and the expenses as noted below. These are loaded centrally by the Mayor's or the Controller's Offices in the Mayor phase of the budget process.

Non-General Fund capital, debt and equipment *should* be loaded in Department phase.

Type of Centrally Loaded Citywide Entry	Account Code and Title
Debt	Account roll-up 5700 Debt Service (Note that some debt service is also budgeted in 530110 Property Rent and 530410 Base Rent-Debt Svc-Bldg-Struct)
Capital	Account roll-up 5060 Programmatic Projects Account roll-up 5600 Capital Outlay (Includes Equipment) Account roll-up 5610 Facilities Maintenance Account roll-up 5690 Carryforward budgets Only
COIT	Please refer to "Technology Project Proposals" instructions below
Full Cost Plan	460198 Recovery General Govt Cost 520010 Indirect Cost reimbursement
Health Service System	515510 Health Service-City Match
Retiree Health Costs	515020 Prop B City Match, future retirees 515030 Prop C City Match, future retirees 515610 Retiree Health Care Trust Fund Subsidy

Departments with Fixed Two-Year Budgets

The Airport, Port, PUC and SFMTA have fixed two-year budgets during the FY 2020-21 through FY 2021-22 budget cycle.

Note about the SFMTA: Per Charter section 8A.106(d), the SFMTA is required to obtain Board of Supervisors approval for increases to the **total budget**. *If the SFMTA proposes increases beyond the FY 2021-22 adopted budget, by any amount, this amendment to supplement the AAO for FY 2021-22 must be submitted no later than May 1st, 2021.*

The following instructions pertain to the Airport, Port, and San Francisco Public Utilities Commission.

Second Year Changes (FY 2021-22)
Last year, departments submitted balanced budgets for their fixed budget cycle for FYs 2020-21 and 2021-22. This year, in the second year of the fixed two-year budget process, FY 2021-22, there are three thresholds for changes that would go to the Board of Supervisors in an amendment to the existing approved AAO and ASO for FY2020 in the form of a supplemental appropriation ordinance: (1) changes between budget lines that exceed existing administrative guidelines and/or; (2) if fixed two-year budget departments' non-General Fund funds are projected to have a significant increase or decrease in revenues or expenditures of greater than 5% and/or if revenue or expenditure changes prompted by increases or decreases in revenue exceeding 2.5% in the General Fund in these departments and/or; (3) If the total budget increases. The Mayor's Office and Controller's Office will work with departments to determine necessary budget adjustments.

As noted above in item (3), any total department budget increase of any dollar amount to total General Fund or non-General Fund appropriations will require Board of Supervisors' approval through a supplemental appropriation amendment to the AAO, regardless of the percentage change in revenue and expenditures in any fund.

In the second year of the two-year fixed budget, this year's BY+1 (FY 2021-22), departments may use the budget system to reflect budget changes consistent with existing administrative guidelines. This is the same process departments currently use during the course of the fiscal year after budget adoption, only now the budget system will be used to implement the change and interface to the financial system. Additional changes beyond this would be included on a supplemental appropriation ordinance to the Board of Supervisors to amend the AAO. Given that the Controller's Office updated salary and mandatory fringe benefit costs in the budget, at a minimum, all fixed budget departments will need to rebalance their budgets to accommodate these expenditure changes.

Consistent with current policy, any increases to expenditures that were reduced by the Mayor or the Board during the initial budget process require a 2/3 vote of the full Board of Supervisors, with the exception of reductions in travel during the Board phase of the budget process for FY2020-21. For example, if during the FY 2020-21 and FY 2021-22 budget process, the Board reduced a FY 2021-22 expenditure for Department ABC in account level 5, 5400--Materials and Supplies, in an account-controlled fund, this increase in this account would need to be included on a supplemental appropriation ordinance to the Board of Supervisors, and the item would require a 2/3 vote of the full Board of Supervisors. In this upcoming second year of the two-year budget process, the Mayor's Budget Office and the Controller's Office will review all proposed changes to the budget to verify that proposed budget adjustments are within the applicable guidelines.

The table below highlights key elements for **departments' budgeting in the second year of the two-year fixed budget**:

Fixed Budget Department Guidelines for Year 2 (BY) (FY 2021-22)

Item	Description	Action
Total budget increase	Increase expenditure authority by any $ amount	Supplemental appropriation ordinance to amend the AAO to be approved by the Board of Supervisors for the increase
Changes of +/- 5% in revenues or expenditures (even with no bottom-line increase) in **Non General Funds**	Submit changes via supplemental appropriation ordinance	Changes made via the budget system and will be included in a supplemental ordinance appropriation to be approved by the Board of Supervisors
Changes of +/- 2.5% in revenues or expenditures (even with no bottom-line increase) in the General Fund	Submit changes via supplemental appropriation ordinance	Changes made via the budget system and will be included in a supplemental ordinance appropriation to be approved by the Board of Supervisors
Rebalancing the budget to accommodate base budget changes	Rebalancing is required. Departments may increase existing expenditure lines within existing administrative guidelines. This applies to the entire budget.	Balancing changes made via the budget system
Projected revenues greater than the approved budget, but no request to increase expenditures	Surplus revenues may be budgeted in reserves with no increase to expenditures	Supplemental appropriation ordinance to amend the AAO is not required. Budget surplus revenues in a 598xxx designated reserve account.
Increasing expenditures in items that were reduced by the Mayor or Board of Supervisors during the FY 2021-2022 budget process	Will require a 2/3 vote of the Board of Supervisors, with the exception of changes to travel lines reduced during the Board phase of the FY2021-22 budget process	Must be included in supplemental appropriation ordinances to the Board of Supervisors. Controller's office will review changes to confirm whether a 2/3 vote is required
New BY+1 (FY 2022-2023)	"Shadow budget" for display purposes only.	Departments must balance this new BY+1 budget, but the budget is subject to total re-budgeting in the FY 2023-24 and FY 2024-25 process that will begin in December 2021/January 2022
Prop J Analyses	Fiscal Year 2020-21 Prop Js were reviewed last year for the SF Public Utilities Commission, Airport, and Port.	The SF Public Utilities Commission, Airport, and Port will need to submit updated Prop J analyses for FY 2021-22.
Fees	Must be reported annually to the Controller's Office	

New Codes Instructions (Subsetting)

The Budget System only includes coding that is in use or has been in recent budget use. There are many more codes in PeopleSoft than exist in the budget system. The City employs an "add it when you need it" approach to making PeopleSoft codes accessible in the budget system. The budget system does not automatically pick up codes that are added to PeopleSoft, nor does it automatically pick up title changes to codes. The manual process of making a PeopleSoft code available in the budget system or updating a code title in the budget system is called "subsetting." Changes to existing titles will only be approved if (1) the code has no prior activity charged against it or (2) if the request is to align the title in the budget system with PeopleSoft.

The City refers to the process of making codes available in the budget system as subsetting because a subset of codes is taken from PeopleSoft and made available in the budget system. However, "Subsetting" is also often referred to as the process where a code may be newly added to PeopleSoft and is also subsequently added into the budget system.

As departments build BY and BY+1 budget requests, new codes may be needed. The Controller's Budget Office is the conduit for making these new codes available in the budget system. In order to include a code in the budget system to make related budget entries, it must first exist in PeopleSoft. Departments should confirm that a code exists, or request it to be created in PeopleSoft, before requesting Controller's Budget Office to subset it. It may require 2-3 business days before the code is available in the budget system, depending on whether the code exists in PeopleSoft.

Process:
1. The creation of new codes not yet existing in PeopleSoft nor in the budget system requires that departments first have the codes set up in PeopleSoft prior to being subset in the budget system. To begin a request, please submit the ChartField Request Forms and Subset Request Forms included in the Budget Forms to your Budget Analyst in the Controller's Office with subject line: "**Budget Related** Codes to be created in PS for BPMS subset". **Only new codes for budgeting purposes for years FY 2021-22 and FY 2022-23 should be submitted to BAD**. **All other requests should be submitted to the ChartField Administrator.**
   a. For new department codes, please indicate in the email whether the new department code will require a new e-list or whether it should reside under an existing eList/node.
   b. For new **fund codes,** new eLists/nodes will need to be created. Please **complete the Master Subset Chartfield Request** included with these instructions for any Chartfield requests. An email alone will not be accepted for a code request or update.

2. For existing codes to be subset into the BPMS budget system, please submit subset requests using the Chartfield change request summary form and associated Chartfields that are desired for entry, to your Budget Analyst in the Controller's Office via email with subject line "Subsetting Request" so the item is addressed as soon as possible

The Controller's Budget Office subsets on Tuesdays and Thursdays, meaning that codes new to the budget system are available on Wednesdays and Fridays. Please see the calendar in the beginning of this document for scheduled subsetting dates. The diagram on the following page illustrates the process to make a new code available in the budget system.
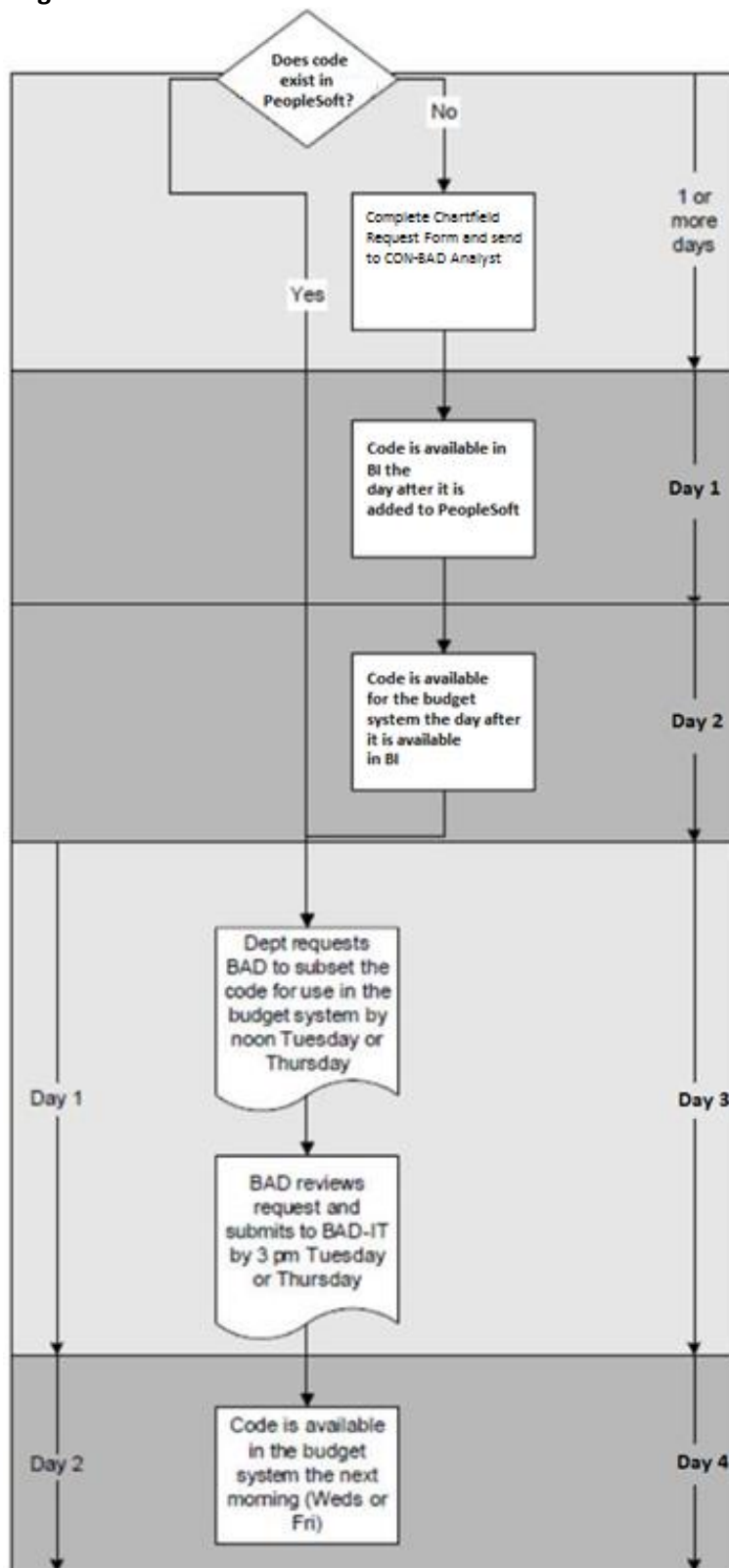
Mayor's Office Policy Instructions

The City's Five-Year Financial Plan & Fiscal Outlook projects a $411.1 million General Fund shortfall for FY 2021-22 and a $242.1 million shortfall for FY 2022-23, a combined two-year deficit of $653.2 million. This is shortfall represents the City's gradual recovery from the severe revenue loss caused by COVID-19, as well as growing expenditures which outpace revenues, as illustrated by the following table:

	FY 21-22	FY 22-23
SOURCES Increase / (Decrease)	(117.6)	268.5
	-	-
Uses	-	-
Baselines & Reserves	(54.4)	(157.7)
Salaries & Benefits	(150.8)	(233.4)
Citywide Operating Budget Costs	(21.4)	(8.2)
Departmental Costs	(67.0)	(111.2)
USES (Increase) / Decrease	(293.6)	(510.6)
Projected Cumulative Surplus / (Shortfall)	(411.1)	(242.1)
Two Year Deficit	(653.2)	

In the previous budget cycle, the City overcame a historically high, pandemic-induced budget shortfall, all while preserving jobs and services, and making progress on key priorities. This was possible through a significant reliance on one-time sources that will expire over the next two fiscal years, forcing the City to make more difficult decisions in order to bring the FY 2021-22 and FY 2022-23 budget into balance. In addition to closing the projected budget shortfall, the Mayor is focused on supporting small business and economic recovery, prioritizing programs with demonstrated outcomes centered around equity, implementing homelessness and mental health programming, and continuing to respond to COVID.

As in previous years, the Mayor's Office is requesting that departments complete a number of forms providing information about their proposed budgets. Each form in the following sections of this booklet is accompanied by detailed instructions for its completion. What follows are specific policy instructions to departments:

Instruction #1: General Fund departments must submit "target" reduction proposals in their budget submissions, including on-going savings equal to 7.5% of adjusted General Fund support for FY 2021-22 and FY 2022-23.

In addition to these savings, departments are expected to submit proposals for an ongoing 2.5% contingency

reduction in FY 2021-22 and FY 2022-23, to be considered should fiscal conditions worsen.

For FY 2021-22 and FY 2022-23, departments are instructed to submit budget proposals that reflect 7.5% reduction in adjusted General Fund support. Departments may maintain the same strategy of their FY 2021-22 reductions to meet the equivalent FY 2022-23 reduction.

In order to address COVID-related financial uncertainty and fluctuating revenues, departments are also required to submit proposals for on-going contingency savings equal to 2.5% of adjusted General Fund support for FY 2021-22 and savings equal to 2.5% of adjusted General Fund support for FY 2022-23. Again, departments can maintain their FY 2021-22 reductions level to meet their target for FY 2022-23. As these are potential contingency reductions, they should *not* be entered into BPMS or included on any budget forms except Form 3D (Contingency Reductions).

When developing reduction proposals, **departments should identify solutions that prioritize core functions**, and clearly articulate tradeoffs so that the Mayor's Budget Office (MBO) can fully assess the impact of these proposed reductions. Reduction proposals could include contract savings, project savings, reductions in non-essential service areas, efficiencies, new revenue sources, and a reduction in personnel costs, including eliminating filled positions, whether permanent and/or exempt (layoffs).

Departments should **load their proposals into the budget system**, so that eturn, audit trail, and target reports will demonstrate a reduction that is **equivalent to the required reduction.**

Departments are instructed to utilize Form 1A (Summary of Major Changes) to explain major changes in their budget submission, including the details of their "target" proposals. Form 1A has been updated to include a budget equity lens.

Departments should absorb any known revenue losses. General Fund departments should also absorb cost increases above regular employee costs and citywide work order cost increases centrally loaded by the Mayor's and Controller's Offices.

Non-General Fund departments are instructed to absorb all known costs increases within their proposed budget submissions by increasing revenues and/or reducing expenditures.

Instruction #2: Identify position reductions resulting in layoffs. If meeting budget reduction requirements would result in the elimination of any filled positions, whether permanent and/or exempt, please clearly indicate those positions on Form 3C (Layoffs). Using Form 3C, outline the potential impact of these proposed layoffs on your department's core services. For planning purposes, assume that savings from the elimination of those positions in FY 2021-22 would commence on September 1, 2021. Departments may enter deletions into the budget system.

Instruction #3: Departments must demonstrate the effective use of existing City funding, including tracking, monitoring, and measuring outcomes.
Departments should demonstrate how their base operating budgets effectively utilize City funds to achieve and deliver on core department functions and citywide priorities. Please ensure performance measures and other evidence-based practices requested throughout budget forms support department and City priorities, including explanations or justifications of changes.

Instruction #4: Department submissions should reflect the goal of achieving equitable outcomes for residents across the City.
San Francisco remains committed to preserving the diversity of the city while creating access and opportunities

for everyone to thrive. The Mayor's Office asks departments to submit budgets that attain racially equitable outcomes across the city, focusing on communities most impacted by economic and social inequities, and serving residents with the highest needs. Departments should expect to be asked for qualitative and quantitative measures of their budgets' impacts. Please use Form 1A (Summary of Major Changes) and the racial equity lens to guide this process.

Departments' responses to the Racial Equity Action Plans and any internal-facing equity initiatives should be prioritized within their existing budgets.

Instruction #5: Departments should seek public input in developing their proposed budgets in accordance with new budget transparency legislation. All presentations and public comments should be made virtually, given the COVID pandemic and public health considerations.
Adopted budget transparency legislation requires most departments to hold two public meetings concerning each department's proposed budget by February 14, 2021. These two meetings must be held at least fifteen calendar days apart. Departments should utilize these meetings to inform the public how their budgets reflect departmental functions and priorities, and to solicit input from community members in budget development. Information about dates of these hearings and department budget submissions will be posted on the Controller's website (https://sf.gov/topics/budget). For more information on the requirements of this legislation, including noticing and timelines, please refer to File No. 191072. The Department of Technology is available to offer assistance, as needed.

Instruction #6: Consider independent reviews and audits in developing budget submissions.
Departments are to consider independent reviews and audits such as Civil Grand Jury reports, audits by the Controller's Office, and reports by the Budget and Legislative Analyst's Office in developing their budget submissions. If relevant, please reference any independent reports in your budget submission.

Instruction #7: Confirm all IDS/work order changes with partner departments.
For all non-centrally loaded work orders, departments are required to come to agreement on any changes with their partner departments prior to submission of their budget proposals. Unbalanced work orders create complications and errors during the final balancing phase of the budget process. Use the IDS balancing report in PeopleSoft's BI Reports to ensure that your department's work orders are balanced. Be aware of the General Fund impact of work order changes – reductions in one department may not ultimately yield savings for the City if they incur costs elsewhere. If challenges arise, please contact your Mayor's Budget Office analyst.

Budget Submission Forms and Instructions

Form 1A, 1B, 1C, & 1D: High-Level Summary

Form 1A: Summary of Major Changes in Department's Proposed Budget

To be completed by: All departments must complete this form. The Airport, Port and SFPUC should identify changes to their approved Fiscal Year 2021-22 budget. Departments with commissions should also submit a copy of the budget presentation and supporting documents given to their commission.

Instructions: Using Form 1A departments should respond to the 10 specific requests for information, as listed below, including specific FTE and dollar amounts where appropriate. Each of the 10 requests should have a unique answer to address the Major Changes column, as well as the two columns that use an equity lens to understand the positive and negative impacts on equity. Responses to the equity lens columns are not required for Items 6, 7, 8, or 10. This form should give a high-level narrative, explaining budget changes submitted in department phase. Forms 2A, 3A, and 3B provide the opportunity for account level notations. Form 1A specifically addresses the following:

1. **Summary**: What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal.

2. **Target**: How did the department meet its target? What are the high-level programmatic, operational, or staffing impacts of this proposed reduction?

3. **Expenditure Changes:** What major expenditure changes is the department proposing? Please provide information especially for any grant changes, major contract changes, personnel changes, or other changes that affect core services and functions. What is the overall General Fund impact? Highlight any changes related to major changes/initiatives as noted in the Summary section.

4. **Revenue:** What revenue changes did the department submit from the base budget? Please differentiate between General Fund and non-General Fund.

5. **Legislation:** Is the department seeking to submit any legislation with the budget? Does the department's budget assume any revenues/expenditures that require a legislative change? If so, please submit drafts of legislation along with the budget submission. Or provide a summary of desired legislation and an expected date of submission, if still in progress.

6. **Prop J**: Identify existing Prop J Analyses that will continue, and if the department's budget proposes any NEW contracting out of work previously done or that could be done by City workers.

7. **Transfer of Function:** Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.

8. **Interim Exceptions:** Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.77 FTE due to a pay period 7 start date)? If so, for what reason is the request being made? Note that there will be no changes to the budget in PeopleSoft during the period between the approval of the Interim budget on June 30th and the upload of the final budget in late July/early August. New positions may only start before the final budget approval if included by the Mayor in an interim exception notice to the Board.

9. **Fellowship Programs:** Did the department apply to any citywide fellowship programs, including San Francisco Fellows, the Fish Fellowship, and the 1249 HR Analyst Trainee Program?

10. **Budget Equity:** How will your department support advancing racial equity through its services to the community and within your organization, including the goals and actions identified in the Racial Equity Action Plan?

Where there are multiple budget changes associated with one policy change or initiative, within or across departments, departments are encouraged to explain the cumulative impact in their Form 1A responses. Please reach out to your designated analysts in the Mayor's Budget Office and Controller's Budget Office, as listed in Appendix I with any questions.

Form 1B: Target Proposal

To be completed by: All departments with a General Fund Target.

Instructions: After making all entries, please run Oracle Business Intelligence reports 15.40.001 & 15.40.002, aka "Target Reports," from the PeopleSoft Reports & Analytics system, and insert into budget submission.

Form 1C: Department Budget Summary

To be completed by: All departments.

Instructions: After making all entries, please run Oracle Business Intelligence report 15.50.012, aka "Department Total Budget Historical Comparison" from the PeopleSoft Report & Analytics system and insert into budget submission.

Form 1D: Inter-Departmental Service (IDS) Details

To be completed by: All departments.

Instructions: Departments must outline proposed IDS changes using a brief description of the change, the GF impact for each savings in both FY 2021-22 and FY 2022-23, and the partner department code. Before making any IDS changes in the system, or on Form 1D, departments must agree upon these changes with partner departments. Please confirm this communication and agreement in Form 1D, as well as provide an explanation of the reason for the change and the impact it will have on your department.

Forms 2A, 2B, & 2C: Sources

Form 2A: Department Revenue Report

To be completed by: All departments.

Overview: Form 2A should reflect all revenues including state and federal revenues and grants, licenses, permits, fines and service charges. For multi-year grants, budget only the FY 2021-22 and FY 2022-23 portions of the grant award.

Instructions: This form should be submitted using data from Oracle Business Intelligence report 15.30.005: Snapshot Comparison, an audit trail report from the PeopleSoft Reports & Analytics system. Please complete budget entries before running this report. Then, filter the "AAO Title" on the report to only reflect "Regular Revenues" and manually copy and paste into the official budget form, ensuring the report columns and form columns align. For each line item showing a variance from base in BY and/or BY+1, provide a description of the revenue and an explanation for the change in the "Revenue Description & Explanation of Change" column at the end (column AH). There is a formula within the Excel version of the form that can help departments identify all the submitted changes to revenue.

If there are changes in the amount of projected revenues, departments should explain historical trends or events causing the change. The explanations of existing revenue should be completed to provide revenue assumption confirmation.

If you need assistance running the 15.30.005 report, please contact your Mayor's Budget Office or Controller's Budget Office analyst. The Form 2A submission must be formatted appropriately so that printed copies are easily readable by the public.

Please Note: All proposed revenue changes are subject to Mayor's Budget Office approval. Departments should discuss proposed revenue changes with their analysts in the Mayor's Budget Office and the Controller's Budget Office prior to loading into the budget system. The Controller's Budget Office will review departmental revenue estimates and their reasonableness and submit an opinion regarding the accuracy of the economic assumptions included in the Mayor's Proposed Budget to the Board of Supervisors. In addition, a copy of the related proposed ordinances should be forwarded to the Controller's Budget Office.

Form 2B: Fees and Fines

To be completed by: All departments.

Overview: San Francisco Administrative Code Section 3.7 requires departments to submit a comprehensive schedule of license and permit fees, fines, and service charges and associated revenue (except charges regulated by State or Federal law) with each year's budget submission. This form is also known as the "Schedule of Licenses, Permits, Fines & Service Charges".

Instructions: List each of the Department's license, permit, fine, and service charge items in Form 2B with the details below. Please be sure to include all license and permit fees in PeopleSoft Account Level 3 4200 and 4750, fines in 4250, and charges for service in 4600.

- Status:
  - C - for continuing fees without changes for CY (except for automatic CPI adjustment, if legislatively allowed);
  - M - for modified fees (increase or decrease); and
  - N - for new fees.
- Brief description of the license/permit fee, fine, or service charge;
- Authorizing Code citation;
- Whether the authorizing code provides for an automatic CPI adjustment (Yes/No);
- Account, Authority, Fund, Department, Project, and Activity codes;
- Unit Basis (e.g., per year, per application, per inspection, per event, per appeal);
- Charge (per unit) in CY;
- Estimated quantity (in units) for CY;
- Budgeted Revenue for CY;
- Estimated percentage of the overall cost of the service in CY that will be covered by the current charge;
- Proposed BY and BY+1 charge (per unit);
- Estimated quantity (in units) for BY and BY+1;
- Proposed Revenue for BY and BY+1;
- Estimated percentage of the projected cost of a unit of service in BY and BY+1 that will be covered by the proposed fee (revenue may not exceed the cost of providing service);
- Date of the last increase in the fee; and
- Fee prior to last increase.

Please note that the Controller's Office will provide the CPI values for BY and BY+1 based on information published by the Department of Labor in January. Contact the Controller's Budget Office for the CPI values before submitting Form 2B.

Please ensure that new and modified fees are included on Table 1, form 2B, while continuing fees are included on Table 2, form 2B. Drop down menus have been included for your use.

Please Note: Each year, the Controller's Budget Office relies on submitted information to compile a Master Fee Schedule for City policymakers and other interested stakeholders. Therefore, departments must complete Form 2B in full detail. Please pay special attention to the list of fees to ensure that each fee listed is actually being collected, and that all fees being collected by the department are listed. Also, please note that the Department must certify that the proposed fee levels do not generate revenue in excess of the cost of providing the service.

Some departments have particularly complex fee schedules, making it difficult to summarize data into Budget Form 2B. In these cases, departments may submit documentation with similar fee information in lieu of Budget Form 2B.

Proposition 26 - Supermajority Vote to Pass New Taxes and Fees Act
Any departments proposing to increase fees or create new fees should contact their Deputy City Attorney and Controller's Budget Office and Mayor's Budget Office analysts to ensure any proposals comply with the terms of State Proposition 26, passed on November 3, 2010, which changes the definition of a tax and imposes increased approval requirements for some rate increases.

Form 2C: Fee Cost Recovery

<u>To be completed by</u>: Departments submitting new and/or modified fees, fines, or service charges, in BY or BY+1.

<u>Instructions</u>: Follow the fee change example provided in the sample form. The Mayor's Budget Office will coordinate the legislative process for all changes in fees, fines, and charges for service.

Any departments proposing to increase fees or create new fees should contact their Deputy City Attorney and Controller's Budget Office and Mayor's Budget Office analyst to ensure any proposals comply with the terms of State Proposition 26, passed on November 3, 2010, which changes the definition of a tax and imposes increased approval requirements for some rate increases.

Please Note: All final budget-related legislation, including legislation to enable new fees or increases to current fees, should be submitted by departments to the Mayor's Budget Office by April 1.

With prior approval from their Mayor's Budget Office analysts, departments may consider proposed and projected increases in revenues from fees and fines to meet their BY and BY+1 General Fund Efficiency/Reduction Targets. The Controller's Budget Office will provide the CPI values for BY and BY+1 based on information published by the Department of Labor in January. Departments are encouraged to begin discussions with their Mayor's Budget Office analysts well in advance of the Department budget submission deadline, to facilitate implementation of their proposed new fee or fee modification. Departments should be prepared to discuss the structure of all new fees, as well as plans for their implementation.

Departments should ensure that any new or existing fee, fine and penalty is analyzed through an equity model. The Mayor's Office and Treasurer and Tax Collector's (TTX) Financial Justice Project have established equity criteria and alternatives for departments to consider in reviewing fees, fines, and penalties.

Alternatives to fees, may include:
1. Basing the fine or fee on people's ability to pay
2. Eliminating the fine or fee and identifying alternative methods to achieve the policy goal
3. Offering accessible, non-monetary alternatives to payment, such as performing community services or receiving social services.

In examining fines, fees, and penalties, the following questions should be considered:
1. Is the fine or fee equitable? Does it impact some people harder than others? Does it exacerbate existing racial and socioeconomic disparities?
2. Is it an effective and equitable means to achieve the end policy goal?
3. Is the cost of collections relative to the revenue and policy goal?

Contact your MBO analyst or TTX's Financial Justice Project for more information and support.

Form 3A, 3B, & 3C: Uses and Contingencies

Form 3A: Expenditure Changes

To be completed by: All departments.

Instructions: This form should be submitted using the Oracle Business Intelligence report 15.30.005: Snapshot Comparison, an audit trail report from the PeopleSoft Reports & Analytics system. Please complete budget entries before running this report. Then, filter the "AAO Title" on the report to only reflect "Gross Expenditures" and manually copy and paste into the official budget form, ensuring the report columns and form columns align. For each line item showing a variance from base in BY and/or BY+1, provide an explanation for the budget change in the "Explanation of Change" column (column AH). There is a formula within the excel version of the form that can help departments identify all the submitted changes to expenditures.

Explanations for changes in expenditures require the same information required for changes in revenues. Departments should be as precise as possible, and show all calculations used in estimating increases or decreases.

Form 3B: Position Changes

To be completed by: All departments.

Instructions: This form should be submitted using the Oracle Business Intelligence report 15.30.004: Position/Fringe Comparison Snapshot, an audit trail report from the PeopleSoft Reports & Analytics system. Please complete budget entries before running this report, then manually copy and paste into the official budget form, ensuring the report columns and form columns align. For each line item showing a variance in FTE and/or amount from base in BY and/or BY+1, provide an explanation for the change in the "Explanation of FTE and/or Amount Change" column (column AR). **Given the salary and fringe benefits for positions may fall on separate lines, please only fill in an explanation on changes from base on salary and discretionary special class lines.**

The Mayor's Budget Office will thoroughly review position substitutions with significant percentage change and substitutions across job families in departmental submissions. Departments should be as precise as possible and explain all proposed position changes and the change in work or organization that is leading to the request. Requests are subject to future review by the Department of Human Resources for classification verification. Departments are reminded to include reference numbers in submissions in order to link position substitutions.

If the department is reprioritizing existing FTE within your budget, and this necessitates creating a new position to offset a deletion, new positions starting in BY should be entered to begin no earlier than Pay Period 7 and/ or no greater than 0.77 FTE.

Form 3C: Layoffs

To be completed by: All departments proposing layoffs in order to meet their required target.

Instructions: If layoffs are required to meet target reductions, please describe the impact on the department's capacity to perform its core services. For planning purposes, assume that savings from the elimination of positions would commence on September 1, 2021 for FY 2021-22.

Form 3D: Contingency Reductions

To be completed by: All departments with a General Fund Target.

Instructions: Using Form 3D departments should outline their proposed contingency plans to meet the ongoing 2.5% required reduction from adjusted base budget in FY 2021-22 and FY 2022-23. Departments should not load any of these proposals into BPMS. Instead, departments should briefly outline the description of the proposed change, the savings in each fiscal year, the number of FTE impacted in each fiscal year, and the impacts of this change on your department's services.

Form 4A & 4B: Equipment & Fleet Requests

Equipment and Fleet requests will be submitted as budget forms with Department budget submissions, not through a separate SharePoint site.

Equipment and Fleet Deadline: All equipment requests, including vehicles, are to be submitted by Thursday, February 22, 2021.

Forms Overview

Departments requesting General Fund for Equipment purchases should fill out **Form 4A.**

All departments wishing to purchase new or replacement vehicles should fill out **Form 4B**. Filling out this form ensures departments have the most updated term contract prices for vehicle purchases and adherence to citywide fleet policies. All vehicle requests will be reviewed by Fleet Management.

Completed General Fund equipment requests will be evaluated in accordance with 1) the Mayor's Office Policy Instructions and guidelines described within the Budget Instructions; 2) department's justification and alignment with overall strategic and operational goals and objectives of the Department; and 3) availability of funding in the Fiscal Year of request.

No new General Fund equipment should be loaded by Departments.
Before making a request for new equipment, departments should visit the Virtual Warehouse managed by the Department of the Environment. The Virtual Warehouse is an exchange system for surplus items – office furniture, computers, equipment, and supplies – among City departments. All items in the Virtual Warehouse are free to City departments. By using these items rather than making new purchases, the City can save money and reduce its environmental impact by limiting waste. Visit the warehouse at: http://warehouse.sfenvironment.org/.

Definitions

Equipment: Items with a total unit cost of $5,000 or more, included taxes and fees, and having a useful life of three years or more. Items not meeting these criteria must be budgeted and loaded in materials and supplies. Do not include materials and supplies on this form. Sales tax and other costs required to put equipment into service should be included in the unit cost for the item.

Surveillance Technology: Any software, electronic device, system utilizing an electronic device, or similar device used, designed, or primarily intended to collect, retain, process, or share audio, electronic, visual, location, thermal, biometric, olfactory or similar information specifically associated with, or capable of being associated with, any individual or group. Many technologies are exempt. Please see the Technology Project Proposals section for more information about exemptions and the process for obtaining approval to purchase technology and/or equipment that meet this definition.

Equipment requests that are part of a Technology Project Proposal should also be submitted through the Technology Project Proposal SharePoint form (see instructions on the following page).

Equipment Numbers: Each equipment item must be detailed as part of the budget request. In the budget system, a six-character equipment number is used to distinguish each equipment item.

The first two characters are the two-letter code for the department
The next two characters indicate the **second** half of the fiscal year (i.e., "22" for FY 2021-22)
The last two characters are sequencing numbers (01, 02, 03, etc.)

A separate field indicates whether the item is new "N" or replacement "R" equipment.

For new General Fund equipment, equipment numbers will be finalized following allocation of citywide equipment during Mayor phase. Please enter preliminary numbers in the request form.

Budget Form 4A: New General Fund equipment requests – Do not include vehicles
- Fiscal year
- Equipment Description
- Justification of Need
- Project ID
- Project Title
- Equipment Number
- New/Replace
- Number of Units
- Cost Per Unit
- Total Cost w/ taxes and fees

Budget Form 4B: Fleet
Any department requesting to purchase new or replacement vehicles, whether requesting general fund support or not, should submit the following information:
- Dept Point of Contact (Last Name, First Name)
- Source of Funds
- Requesting Department
- Department Prefix
- Division/Program (if applicable)
- Fiscal Year
- Equipment Number Vehicle Type
- Brief description of Vehicle Type if "Other"
- Fuel Type
- Special Requirements Comments
- If purchasing a sedan that is not battery electric, provide justification
- Number of Units Please create multiple rows if requesting multiple units
- Justification of Need
- Purchasing from Term Contract?
- If purchasing from a Term Contract, which contract and spec #?
- If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model
- Total Base Cost per Unit
- Estimated Supplemental Costs per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)

- Brief description of estimated supplemental cost
- Estimated Total Cost based on base cost, supplemental cost, number of units and tax
- If vehicle is replacing another vehicle, please provide the following information on the vehicle being replaced:
    - Asset # (number decaled on vehicle's doors)
    - License Plate #
    - Model Year
    - Make and Model
    - Current Mileage/Hours

Please note, term contract prices for pickup trucks, SUVs, and vans will be finalized in early January 2021. If you are requesting to purchase one of these vehicles, please confirm the correct term contract price with the Fleet Management before submitting budget forms and for non-General Fund requests, before loading any costs.

Departments are encouraged to work with Fleet Management (Keigo Yoshida / keigo.yoshida@sfgov.org) prior to submitting your vehicle requests. All vehicle requests will be reviewed by Fleet Management during the Mayor phase of the budget process to ensure adherence to citywide fleet policies. Please review Appendix A for further information.

COIT Budget Request: Technology Project Proposals

<u>To be completed by:</u> All departments with COIT requests.

<u>Instructions:</u> All new technology projects with expected costs $100,000+ must be submitted to COIT.

Please note: As part of the FY 2022-26 ICT Plan, departments should submit all proposed technology projects for the *next five fiscal years*. Departments should be especially careful to submit proposals for:

- Any technologies that require replacement within the next five years.
- Any technologies needed for the continued delivery of essential services.

Deadline: All documents are to be submitted by Friday, January 22, 2020**.**

To submit a request form, please go to [COIT's Budget and Performance SharePoint Site](https://sfgov1.sharepoint.com/sites/ADM-COIT/Pages/ProjectRequests.aspx).

Full URL: https://sfgov1.sharepoint.com/sites/ADM-COIT/Pages/ProjectRequests.aspx

Please Note: Do not submit duplicative requests to Capital Planning and COIT. Our offices will coordinate requests once received.

If you have any questions, please contact COIT staff:

Matthias Jaime   Emma Fernandez
Director   Policy Assistant
Matthias.Jaime@sfgov.org   Emma.fernandez@sfgov.org
(415) 554-4568   (415) 554-4577

Definitions

Technology Project: An initiative to build, purchase, or significantly update a technology which will have a measurable impact on Department operations. Projects go through four phases: planning, design, development, and production all within a specified start and end date. C*osts associated with the ongoing maintenance & support of an existing technology are <u>not</u> considered a project.*

Technology Materials & Supplies: Expenses related to the *routine maintenance* of existing technology systems, including purchase of materials and supplies, should be part of a Department's operating budget and outlined on Form 3. However, expenditures that are part of a larger technology project can be included in a COIT request.

Technology Equipment: Expenditures related to basic maintenance of technology systems or equipment. Unless expenditures are included as part of a larger technology project, all equipment requests should be made on Form 4A of the Budget Instructions (ex. PC refresh is not considered a project).

Technology Budget Codes: Technology projects should be budgeted using the following PS Account Numbers:

Systems Consulting Services
Data Processing Supplies
DP/WP (Data Processing/Word Processing) Equipment Maintenance
Data Processing Equipment Rental

Software Licensing Fees
Periodicals – Library Only
Data Processing Equipment
Data Processing Equipment – Lease/Purchase-Initial
Data Processing Equipment – Lease/Purchase-Renewal
Data Processing Equipment – Lease/Purchase-Finance Agency-Initial
Data Processing Equipment – Lease/Purchase-Finance Agency-Renewal

Submission Guidelines

The COIT budget process is designed to evaluate the strategic value of projects, and prioritize funding towards projects with high impact.

Before submitting to COIT, Departments should have engaged in considerable research to define project objectives, user needs, and strategic value. COIT staff will work with each Department to review and evaluate each proposal. Only a select number of projects will be selected to receive General Fund support.

F$P Project Costing for Technology Project

The new financial system offers additional functionality to better track project expenditures. Through the Project Costing module, Departments may track expenditures by activity.

Instructions to create and maintain projects and activities are available on the SF Employees Portal and the Controller's Accounting Policies and Procedures (Section 16).

Below are the recommended Work Breakdown Structure (WBS) for waterfall and agile methodologies.

Waterfall		Agile	
WBS ID	**Activity Name**	**WBS ID**	**Activity Name**
1	**Initiating**	1	**Initiating**
1.1	User Research	1.1	User Research
1.2	Requirements Analysis	1.2	Requirements Analysis
1.3	Develop Project Charter	1.3	Develop Project Charter
2	**Planning**	2	**Planning**
2.1	Verify & Validate User Requirements	2.1	Verify & Validate User Requirements
2.2	Develop Project Plan	2.2	Develop Project Plan
2.3	Secure Project Team	2.3	Secure Project Team
2.4	Initiate Procurement	2.4	Initiate Procurement
3	**Implementing**	3	**Iteration A** <development sprints>
3.1	Design	3.1	Design
3.2	Procure Hardware/Software/Staffing	3.2	Prototype
3.3	Prototype	3.3	User Testing
3.4	System Testing	3.4	Adjustments
3.5	Training & Change Management	3.4.1	Quality Assurance
3.6	Go Live	4	**Iteration B** <duplicates Iteration A>
4	**Closing**	5	**Closing**
4.1	Documentation	5.1	Documentation

4.2	Training & Change Management		5.2	Training & Change Management	
4.3	End User Feedback		5.3	End User Feedback	
4.4	Transition to Maintenance & Support		5.4	Transition to Maintenance & Support	

Technical Note: Departments that receive General Fund support for COIT technology projects should not load project details into the Budget System. Project details will be loaded upon final approval by Mayoral Staff during the Mayor's Phase of the budget process.

Capital Budget Request

To be completed by: All departments with General Fund capital or Capital Planning Fund requests.

Instructions: Submit FY 2021-22 and FY 2022-23 Capital Budget requests to the Office of Resilience and Capital Planning Program (ORCP) via the Capital Planning & Reporting System (CPRS) by **Friday, January 22, 2021.** Please contact Hemiar Alburati (hemiar.alburati@sfgov.org) if you need help with login credentials for CPRS.

Funding is not guaranteed for projects that are already in the Capital Plan or budgeted/funded for FY 2021-22 in the last budget cycle; therefore, **be sure to submit a formal budget request for each project**. Even for projects that have been funded for FY 2021-22 according to the last approved budget, a new request must be made. As always, renewal projects will be prioritized and should make up the majority of budget requests. Please make sure to prioritize all requests by assigning a "Dept Priority," provide vetted cost estimates, prioritize projects that can be executed in a timely manner, and provide PeopleSoft Chart fields as requested.

Please note: PeopleSoft Chart fields are required at the time of submitting your Capital Budget requests. CPRS will be prepopulated with existing information, but new project requests will require new codes. Department ID Title, Fund Title, Project Title, Activity Title and Authority Title will be required fields, so please make sure to have this information readily available for entry. The corresponding PeopleSoft Chart field codes (not only the titles as required, above) are also preferred. For the Port, Agency Use Title is required, and adding in the Agency Use code is also preferred.

The Capital Planning Committee (CPC) will review Capital Planning staff recommendations from February to March 2021. Once projects are approved by Capital Planning Committee and the Mayor's Office, they will be loaded into the budget system centrally**.**

The Capital Budget includes three main types of capital projects, all of which should be **exclusively entered in the Capital Module** of the budget system once approved:

1. Renewals & Replacements *FSP Chart of Account:* *584030 – Capital Renewal Projects*	Repairing or replacing facility components and infrastructure to maintain an asset's current use or value and/or preserve its useful life. For example, repaving a street and replacing a building's roof or HVAC equipment are renewals/replacements. **Requests for renewals/replacements at City facilities should align with data in the City's Facilities Renewal Resource Model (FRRM)**
2. Enhancements *FSP Chart of Account:* *567000 – Bldgs, Struct & Imprv Proj - Budget*	New construction, renovations, or other improvements that increase an asset's value or useful life or change its use. Requests for planning and design funding are considered enhancements. For example, removing barriers to the path of travel to comply with ADA requirements, building a new data center, and seismically bracing or retrofitting an existing facility are all enhancement projects. **Requests for enhancements should be represented in the Capital Plan.**
3. Maintenance *FSP Chart of Account:* *500010 – Facilities Maintenance – Budget*	These projects are for the day-to-day maintenance of existing buildings and infrastructure, including labor costs. Some examples of maintenance projects include replacing filters, filling potholes, and replacing light bulbs. The amount allocated for maintenance is based on the previous year's appropriation. **Departments should budget additional funds to meet maintenance needs in their operating budgets if applicable.**

Please note:
1. **Do not use any other account codes** for capital project related budgets.
2. All capital projects set up in PeopleSoft will also require identification of "project type":
   a. "CAPCP" for Capital Projects funded through the Capital Planning Committee
   b. "MAINC" for Facilities Maintenance or Maintenance projects funded through the Capital Planning Committee.
3. All budget system (BPMS) entries for capital projects will only be accepted in the Capital module, which will be further explained in the Controller's office technical instructions;
4. Requests for IT software, IT Capital Investment, and related equipment should be submitted to the Committee on Information Technology.
5. Requests for ADA-related projects should be coordinated through the Mayor's Office on Disability. Contact Nicole Bohn (Nicole.Bohn@sfgov.org).

Controller's Technical Instructions

Summary of Major Changes this Year:

Budget Website: Legislation passed in December 2019 established a budget website and processes for departments to gain public input on their budget priorities. Specified departments are required to solicit public input both before and after their proposed budgets are created, and no later than February 14th each year. Department budget submissions will continue to be posted on the budget website: https://sf.gov/topics/budget.

Chartfield Requests for new Department IDs: Chartfield requests should go through your Controller's Office analyst rather than directly to the Chartfield Administrator. Note that new Department ID requests will be reviewed to confirm whether a department is reorganizing existing budget, as reorganizations may not be permitted.

COVID Budget: Departments that provide substantive COVID response services, Emergency Management, Public Health, Homelessness and Supportive Housing, Human Services Agency and Public Works should enter COVID budget in pre-approved COVID Chartfields only after consultation with the Mayor's Office and other COVID Command Center stakeholders. Departments who have received a separate COVID budget template should complete and return it to their MBO analyst by January 15, 2021. All other departments, please consult with your MBO analyst regarding any COVID-related costs.

Interim Budget: Last year given the onset of the COVID-19 pandemic and Emergency Declaration, the interim budget was the previously approved Fiscal Year 2020-21 Budget. This year the regular process will resume, and the Mayor's Proposed Fiscal Year 2021-22 budget will serve as the Interim Budget. Per the unchanged interim budget requirements in the Charter, there will be no new capital or equipment spending during the interim period, and no new positions will start unless submitted to the Board of Supervisors via an interim exception.

Prop Js: All departments should submit the new BY (FY 2021-22) Prop Js with budget submissions on February 22, 2021. Prop J contracting authorizes outside contracting of existing services, when a service can be performed by private contract at a cost lower than the same service performed by civil servants. Requests must be submitted to the Controller's Office and approved by the Board of Supervisors. Fixed budget departments (AIR, PRT, PUC) should submit Prop Js for FY 2021-22. SFMTA's Prop Js were approved for two years during last year's budget process and do not need to be resubmitted unless there are changes.

Reminders from Last Year

Appropriating Bond Interest: Departments must not budget bond interest without approval from the Controller's Office of Public Finance.

>   1) Departments must reach out to the Controller's Office of Public Finance if they would like to start the process to appropriate bond interest. The BAD budget analyst and AOSD debt group must be copied on communication.
>   2) After OPF certification on the completion of the arbitrage calculation, BAD will work with the department and OPF to budget the interest appropriately. (i.e. make sure spending is set up correctly to comply with the requirements, use interest revenue account instead of use of fund balance 499999)
>   3) BAD will work with OPF in case the arbitrage charge is incomplete, and the spending needs to be put on reserve.

Departments appropriating bond interest must use an interest account code instead of use of fund balance or account code 499999. Departments intending to appropriate bond interest are required to notify the Controller's Office if the bond interest is still subject to arbitrage calculations.

Capital Equipment Requests: Capital projects may involve the purchase of equipment. However, because capital projects are budgeted in the budget system in the Capital application using account code 567000, no equipment numbers are entered into BPMS.

Project Type: ETurns and audit trails now reflect the project type of each project. Project type is now a required PeopleSoft field and assists with tracking various types of budget items. As noted below in the Technology and Capital budgeting sections, for example, there are project types to identify whether a technology project is funded through COIT, which would be project type TECHC, or not through COIT, project type TECH. The method for identifying capital project types is similar—capital projects funded through the Capital Projects Committee are CAPCP project type or CAP for non-Capital Projects Committee funded projects.

Programmatic Projects: Account ID 506070, Programmatic Projects-Budget, **should not be used in the budget system in account-controlled funds**. Departments should correct the account or the fund to address this.

Subsetting request communication—When requesting new codes, please write "**Budget Related**" in the subject line of emails to your Controller's Budget and Analysis Division analyst. Codes to be created in PS for BPMS subset" in the header and complete the subsetting file with the new code information as well. Please see the subsetting section of this report.

Use of Reserve: In the past, the budget practice for use of reserve was to use account 499998 in the fund where the associated spending is being budgeted. Departments now must budget use of reserves as a reduction in the actual revenue accounts (598xxx, 597xxx) in the fund where the reserve exists.

Sources
Revenue Policy

General Statutory Authority:
Article IX, Sections 9.100, 9.101, 9.102 of the San Francisco Charter, supplemented by Chapter 3 of the San Francisco Administrative Code, establishes budget policies and procedures with respect to revenue estimates. Specifically, San Francisco Charter Section 9.101 states, in part:

The annual proposed budget shall include:

1. Estimated revenues and surpluses from whatever sources, to the extent feasible, for the forthcoming fiscal year and the allocation of such revenues and surpluses to various departments, functions, and programs to support expenditures. Proposed expenditures may include such necessary and prudent reserves as recommended by the Controller; and

2. A summary of the annual proposed budget with a narrative description of priorities, services to be provided and economic assumptions used in preparing the revenue estimates.

San Francisco Charter Section 9.102 provides:

The Mayor shall submit to the Controller for review the estimated revenues contained in the proposed biennial budget and any subsequent revisions. The Controller shall then provide the Board of Supervisors with an opinion regarding the accuracy of economic assumptions underlying the revenue estimates and the reasonableness of such estimates and revisions.

Chapter 3 of the San Francisco Administrative Code outlines general requirements relating to departmental budget submissions. Specifically, Section 3.7 of the San Francisco Administrative Code requires departments to "submit with their budget a schedule showing each fee charged by said department, the revenues received from each such fee, except fees regulated by State or Federal law, and the costs incurred in providing the services for which the fee is assessed."

Sources
Total sources are determined by adding together the following components:

1. General Fund Allocation;
2. Revenues (Citywide and Departmental);
3. Transfers In;
4. Bond Proceeds;
5. Available Surplus (Fund Balances); and
6. Expenditure Recoveries from providing Interdepartmental Services.

Revenues Definition
All City revenues fall into two basic revenue categories: (1) Citywide and (2) Departmental.

1. Citywide revenue is budgeted primarily in the General City Responsibility (GEN) section of the budget. These revenues are generally not attributable to a specific department, commission, or agency. Citywide revenue estimates (e.g., Property Tax, Sales Tax, Hotel Room Tax for the General Fund) are

projected and reviewed for accuracy by the Controller's Office and budgeted by the Mayor's Office. In preparing and reviewing these estimates, the Mayor's Office and the Controller's Office will use current year's budgeted revenue amounts as a starting point, incorporating year-to-date performance as well as current economic information pertinent to the various revenue sources.

2. Departmental revenue is generated by the services, programs, or activities of a particular City department, commission, or agency.

Revenue Forms
Revenue forms 2A, 2B and 2C are due to the Controller's Budget Office by the Department Budget Request submission deadline of Monday, February 22, 2021.

All Departments
Form 2A: Run report 15.30.005 and filter on "Regular Revenues" to show revenue changes in the budget submission.

Form 2B: Complete this form, indicating all modified and new fees for each department.

Form 2C: This should be completed for all fees included in Form 2B.

Reference Guide for Revenue Budgeting

1.

Property Taxes	**(Account Lvl 5 Name 4100, Account codes 410110-410999)**
Business Taxes	**(Account Lvl 5 Name 4110, Account codes 411110-411310)**
Other Local Taxes	**(Account Lvl 5 Name 4120, Account codes 412110-412999)**
Franchises	**(Account Lvl 5 Name 4200, Account codes 420630-420640**)

Property taxes, business taxes, other local taxes, and franchises are citywide revenue sources budgeted by the Mayor's Office. Departments, commissions or agencies that receive a direct allocation of any of these taxes (e.g., property tax or hotel tax) will be informed by the Mayor's Office of the amount budgeted for the department, commission, or agency in BY and BY+1.

2. **Licenses and Permits**   **(Account Lvl 5 Name 4200, Account codes 420110-420620; 420710-420931)**

Charges for Services   **(Account Lvl 5 Name 4600, Account codes 460101-473301)**

Licenses, permit fees, and charges for services are budgeted by the department issuing the licenses or permits or providing the services. In estimating revenue from these sources for BY and BY+1, departments should review trends of the past two years, consider year-to-date receipts as well as current economic information. Departments must also keep in mind that the revenue from these sources may not exceed the cost of providing the service. If in doubt, departments are encouraged to complete Form 2C Fee Cost Recovery Form to determine how much of the cost of the service is being recovered by the fee or charge.

Note: New or modified licenses, permits, or service charges require the submission of Form 2B.

3. **Fines, Forfeitures, and Penalties**   **(Account Lvl 5 Name 4250, Account codes 425110-425990)**

| **Rents and Concessions** | **(Account Lvl 5 Name 4350, Account codes 435110-439909)** |

Revenues from fines, forfeitures, penalties, rents, and concessions are budgeted by the department receiving the funds. In estimating revenue for BY and BY+1, departments should review trends of the past two years, taking into account year-to-date receipts as well as current economic information.

4. **Interest and Investment Income** **(Account Lvl 5 Name 4300, Account codes 430110-430490)**

Interest and investment income is based on projected cash balances and interest rates. General interest assumptions are available from the Controller's Office for departments with non-General Fund operations that budget interest and investment income. In estimating interest and investment income, departments should project current year (CY) year-end cash balances then consider cash flow projections through budget year (BY). Based on projected BY cash flow projections, estimate year-end cash balances for BY+1 projected cash flow.

5. **Intergovernmental Revenues**

Federal	**(Account Lvl 5 Name 4400, Account codes 411401-444999)**
State	**(Account Lvl 5 Name 4450, Account codes 411601-448999)**
Other	**(Account Lvl 5 Name 4490, Account codes 411801-449999)**

Intergovernmental revenues (e.g. grants, realignment funds, subventions) from Federal, State or other governmental agencies are budgeted by the department receiving the funds. In estimating revenue, departments should review prior year trends, but place particular emphasis on current economic information affecting the agencies and/or programs providing the revenue.

Note: In estimating BY and BY+1 grant revenue, departments should refer to the "Grants" section below.

6. **Other Revenues** **(Account Lvl 5 Name 750, Account codes 475111-479999)**

Departments, commissions, or agencies that budget other revenues should include them Form 2A to convey to the Mayor's Budget Office and Controller's Budget Office the basis of the BY and BY+1 revenue estimates.

7. **Other Financing Sources** **(Account Lvl 5 Name 4800, Account codes 480111-484903)**

| **Transfers In** | **(Account Lvl 5 Names 4910-4950, and corresponding account codes)** |
| **Unappropriated Fund Balance** | **(Account Lvl 5 Name 4999, Account codes 499998-499999)** |

These sources of funds are budgeted by the Mayor's Budget Office after review by the Controller's Budget Office and the department, commission or agency using these sources to fund its budget.

Note: Incoming revenue to departments that perform work paid for by other departments via work order Interdepartmental Services (IDS), should be budgeted by departments for all non-centrally loaded IDS items. These recovery revenues in the department that is performing the work should be equal to the costs in 581XXX accounts in the departments purchasing the work from the performing departments.

| **Expenditure Recovery (Interdepartmental Services)** | **(Account Lvl 5 Name 4860, Account codes 486010-487990)** |

Uses (Expenditures)

In developing the Department Budget Request submission, the department must analyze the total projected sources of funding and match its requested uses (i.e. expenditure appropriation). Total departmental sources are determined by adding together the revenue components described in the preceding section. Departmental expenditure requests are limited by the amount of revenue available to each department.

Reference Guide for Expenditure Budgeting

Children and Youth Baseline Spending

The San Francisco Charter requires that appropriations for Children's services (PeopleSoft Activity Type 00008 – Children's Baseline, formerly FAMIS program code FAL) provided in the baseline FY 2000-01 budget year must be maintained (with adjustments for changes in aggregate discretionary revenues). Proposition C, passed in the November 4, 2014 election, expands the baseline to include Disconnected Transitional Aged Youth (TAY) services (PeopleSoft Project Activity Type 00009 – TAY Baseline, formerly FAMIS program code FAY) appropriated in the baseline FY 2013-14 budget year. All Children and Youth Baseline expenditures must be budgeted in unique PeopleSoft Project Activity pairs (with the appropriate Activity Types) so that we can track compliance with the San Francisco Charter. **Any changes to Activity Types 00008 (Children's Baseline) or 00009 (TAY Baseline) must be reviewed and approved by the Controllers' Budget Office. Please note that no revenue should be budgeted in these programs.**

An example:

General Administration

Programmatic budgeting of general departmental administration and centralized functions may be isolated into a specific project (i.e., Administration). The Controller's Office is then able to use the budgetary appropriation identified as Administration as the basis for calculating departmental overhead rates. The greater the proportion of the department's budget that is classified as Administration, the higher the departmental overhead rates will be. This can be important in determining administrative efficiencies, and in calculating departmental indirect costs that can be recovered through fees and charges. (Please note Budget Form 2C, the Fee Cost Recovery Form discussed previously.) Departments should use care in using Administration-like program descriptions to appropriately reflect only centralized departmental costs.

Authority-Controlled and Account-Controlled Funds

In authority-controlled funds, each authority ID should be a unique code with a meaningful description. Authority ID 10000, Operating, should not be used in authority-controlled funds, and conversely, in account-controlled funds only Authority ID 10000 should be used.

Additionally, Account ID 506070, Programmatic Projects-Budget, should not be used in account-controlled funds. The Controller's Office will be reaching out to those departments that have budgeted account 506070 in account-controlled funds to ask that these Chartfields be corrected.

Capital budget in accounts 500010 Facilities Maintenance-Budget, 567000 Bldgs,Struct&Imprv Proj-Budget, and 584030 Capital Renewal Projects should _**not**_ be budgeted in account-controlled funds.

Interdepartmental services budget that will be transferred to another department through delegated authority _**must**_ be budgeted in authority-controlled, continuing funds. Grants are budgeted in project-controlled funds and must _**not**_ use delegated authority.

Grants

In general, accepting and expending grants of certain dollar amounts and for certain purposes, requires approval by the Board of Supervisors. Ordinance 97-12, adopted in May 2012, revised the threshold for Accept and Expend grants. Now all grants that are for less than $100,000, grants that remain less than a total of $100,000 per grant after subsequent increases raise the initial grant, and grant increases less than $50,000, do not require board approval, provided there are no new staff positions created. Board approval can be obtained through: a) the budget process within the Annual Appropriation Ordinance, b) through an Accept and Expend Resolution for grants not creating new positions, or c) through an Accept and Expend Ordinance amending the Salary Ordinance if new positions are created. **For multi-year grants, budget the BY and BY+1 portions of the grant award respectively**. **Each successive year's portion of the multi-year grant should be budgeted in future years' budgets using a new project ID.**

A substantial number of the City's grants are recurring, that is, they are granted to the City each year, provide funding for the same programs and associated positions, and essentially support a portion of the department's operating budget. On-going grants are included in the annual budget to more accurately display departmental resources and give a more complete picture of the City's overall operating budget. Grants that meet the following requirements should be included in the departmental annual budget submission:

1. The grant is an operating grant, not a capital grant.

2. The new grant has been awarded and will begin on or after the beginning of the new fiscal year (July 1st of BY or BY+1).

3. The Department is confident that the grant will be awarded or renewed in the budget year, and can

document the basis for the projected grant budget.

4. The grant budget has not already been authorized through an Accept and Expend Resolution or an Ordinance amending the Salary Ordinance, and consequently, not already recorded in PeopleSoft.

All new operating Federal, State and local grants in this budget cycle are placed in project codes within Special Revenue Funds. Federal, State and local grants will be distinguished by project and by the different revenue accounts used.

Private grants including those from non-profit organizations, private corporations and individuals should be placed in Special Revenue Funds.

For grants that are recurring or renewed each year with new award agreement or if a department receives operating grant awards on a different cycle than the City's fiscal year, departments should request new grant project IDs for each respective budget year. If spending during the City's fiscal year is likely to be divided between two different grant awards, the department should show this by dividing the budget between the two grant project IDs. The Controller's Office has updated most recurring grants in the base budget, and will work with the departments to update remaining grant project codes.

For operating grants budgeted in the Budget and Appropriation Ordinance, Ordinance 265-05 requires grants of $5,000,000 or more that anticipate the issuances of Requests for Proposals, to submit a resolution articulating the grant application to the Board of Supervisors for review and approval at least 60 days prior to the issuance of the RFPs. Admin Code Sec. 10.170(b).

Departments should balance all grants at the PeopleSoft project level before the department budget is submitted on February 22nd. The Controller has been provided with the authority to approve minor adjustments, prepared by departments, to reflect actual awards made if granting agencies increase or decrease the grant award amounts estimated in budget submissions. Departments should also provide documentation to the Controller's Office showing the revised grant awards.

All positions funded by grant revenue should be designated by the "G" status indicator. The "H" status indicator should be used to identify previously grant-funded positions that will no longer be funded from a grant and instead are replaced by another revenue source such as the general fund.

Code a negative count/amount with status indicator "G" to remove the position in the grant; and code a positive count/amount with status indicator "H" to add the position in the new funding source. Link these two records using the same reference number.

As an alternative to budgeting grants through the Budget and Appropriation Ordinance, departments may still submit grant budgets for Board's approval at any time during the year through an Accept and Expend Resolution and/or an Ordinance amending the Salary Ordinance. Departments receiving grants before July 1 that wish to start spending the money in advance of the new fiscal year must use the Accept and Expend Resolution process. If the grant includes new positions, an Ordinance amending the Salary Ordinance and approving the Accept and Expend must also be submitted.

Questions concerning grants should be directed to your fund accountant in the Controller's Office. Please see Appendix I for contact information.

Recurring Grant Project ID Set Up in PeopleSoft

Following are the steps to create grant project IDs that are renewed every year, please also refer to UPKs (PeopleSoft 9.2 – Grants >Create Proposal & Generate Award) on the SF Employee Portal Website for more details. <http://citysystemtraining.sfgov.org/Learning%20System%20Training%20Outline/Publishing%20Content/Player Package/data/toc.html>

1. Navigate to Copy Proposal, search for and select proposal related to grant project you seek to copy.

2. Update any fields as necessary (start/end date, which will become start/end date for the new project ID) and **be sure to uncheck the box to copy the budget** (this applies to converted contracts only beginning with CNV), and click copy.

3. Note your new Proposal ID (which becomes the Award ID and Customer Contract ID upon award generation) and Project ID (which becomes active upon award generation).

4. Update the relevant fields in your new proposal—Title/Long Title will become the proposal/award name, and project name (will inherit when activated). Save changes. Users may want to update the proposal types, CFDA, PI ID, Department and subdivision, add attachments etc.

5. When ready, submit your proposal (which locks the proposal from future edits).

6. Generate award so that the project ID gets activated and becomes available for subsetting into the budget system.

Information Technology Projects Including Equipment and Software

Please refer to these instructions' "Information Technology (IT) Accounts" section for guidance on Information Technology budget requests.

Salary Items

General Information

Workdays:
BY, FY 21-22/BY has 261 workdays (26.1 pay periods), FY 22-23/BY+1, has 261 workdays (26.1 pay periods).

Level of Budget:
In the budget system, all permanent salary positions are required to be budgeted by specific job class. Temporary Salaries, overtime, premium pay, and holiday pay are budgeted as lump sums via special classes in the budget system and are not detailed at the position level. (Note that temporary positions cannot exceed a six-month duration—please see your department's human resources staff for the parameters of temporary staffing.). The Controller's Budget Office does not reflect cost of living increases in lump sum budget accounts such as temporary, overtime, premium, and holiday pay; **departments are responsible for making these proposed changes manually in the budget system**.

Full-Time Equivalents (FTEs):
In the budget system, positions are budgeted by entering head count (i.e. number of employees), starting pay period, and hours per pay period. The system then calculates FTEs based on the values entered. One (1.0) FTE is equal to full time hours (80 hours per pay period) worked for a full year (starting in Pay Period 1).

New Positions:
New positions should be budgeted for the amount of time the employee is expected to actually be on payroll in the fiscal year. As the recruitment process takes approximately three months, new positions for each fiscal year should not be budgeted with a "Start Pay Period" earlier than Pay Period 7 in the budget system. The Mayor's Budget Office will review requested exceptions to this rule. New partial-year positions entered in BY will be annualized automatically by the system in the following year budget, BY+1, to reflect on
going salary costs for the next full year.

Step Adjustments:
In the budget system, positions are budgeted at the top step of the normal range, which is typically step 5 with some exceptions. The budget system includes step adjustment job classes to allow departments to reflect positions where actual salaries are less than the top step. Review projected costs and use the appropriate step adjustment class if there is a need to change the budget to reflect anticipated step adjustments. Departments must document and justify these changes in their budget explanations.

Departmental Attrition Savings:
Departmental attrition savings is the anticipated amount of salaries that will not be expended due to normal departmental attrition, resulting in vacant positions for some period of time.

When attrition savings appears in the budget (the 9993X job classification series), the budget system will compute a negative FTE count so that the total position count reflects the net funded positions. In the budget system, the negative count is computed using the average salary and fringe benefits for positions in the base budget in that eList/node. Attrition Savings is not position specific and is a manual entry that departments input.

Adjustments Pursuant to Memoranda of Understanding and Labor Agreements:
The budget system has been updated for pay increases and/or wage concessions contained in labor agreements or memoranda of understanding (MOUs). Departments should not attempt to manually add cost of living adjustments to any specific job class salary and fringe benefit line items.

Note: Because the Controller's Office does not adjust overtime, holiday or premium pay with wage increases, Departments are reminded that they need to manually adjust the budgets for overtime, holiday pay, premiums and IDS (work order) recoveries to include negotiated pay increases.

Non-Operating Budget Positions:
To allow for processing of position requisitions throughout the year, all City positions must be reflected in the Annual Salary Ordinance. The Salary Ordinance is extracted from the budget system; therefore, the budget system allows for listing all positions. Off-budget positions will be listed in the budget; however, the budget system will not calculate associated salaries and benefits, and FTEs associated with off-budget positions will be excluded from the grand recap position report and other position reports of the operating budget that specifically reflect budgeted (funded) positions.
- Use position status indicator "O" to account for off-budget positions that are not funded from the annual budget (e.g. positions which are funded from multi-year capital projects or outside agencies).
- Departments must be able to provide supporting information showing justification and funding for non-operating budget "O" positions.

Position Coding
To input position data into the budget system, enter:
- classification code (4 characters);
- retirement indicator (appended to the classification code);
- position status indicator; and
- position action indicator.

Classification Code:
The classification code is a four-character code, which uniquely defines a position title and salary range. Proposed new classification codes must be approved and have a rate of pay assigned (contact Department of Human resources or the Civil Service Commission) before they will be accepted into the budget system. Temporary appointments to such positions will not be approved prior to formal classification action.

For example, job class 1424 Clerk Typist appears as an account in the budget system rolling up to account 5010, Salaries. When the BY budget is interfaced into PeopleSoft, job class 1424 will automatically be converted to the salary account 501010, Permanent Salaries Miscellaneous.

Retirement Indicator:
A retirement indicator is an alphabetic character appended to the job classification code that allows the budget system to automatically calculate retirement and Social Security costs. Each position record must contain one of the following codes:

C - Regular City Retirement (Miscellaneous Employees)

E - Exempt from retirement. This indicator should be used for temporary, premium, holiday and overtime pay that are not retirement pay-eligible. **Note: retirement membership is extended to non-permanent employees who have at least 1040 hours (6 months full time) of service.**

F - City Retirement - Fire (Excludes FICA costs as fire job classes do not participate in Social Security)

M - State Retirement (Miscellaneous)

P - City Retirement - Police (Excludes FICA costs as p o l i c e j o b classes do not participate in Social Security)

S - State Retirement (CalPERS Safety-Excludes FICA costs as these job classes do not participate in Social Security)

X - Uniform Exempt from Social Security. The "X" retirement indicator was created in the budget system to distinguish uniform salary accounts for premiums, overtime and holiday pay which are subject to Medicare tax but not Social Security (FICA).

Z - Retirement indicator Z is entered in the budget system to ensure that corresponding fringe benefit savings by account will be automatically computed for the salary savings classes (9993 series), MCCP Adjustment classes (9994M, 9994N, 9994P, and 9994U), and step adjustment classes (STEP series).

Position Status Indicator:

A Position Status Indicator identifies the type of position that is being entered. The following are valid Position Status Indicators:

A - Regular Position: used for regular on-going positions.

G - Grant Funded: used for positions funded by grant revenues in the budget.

L - Limited Duration: used for positions with a definite duration, e.g., bond funded projects (even if the duration is several years). Note: Limited Duration positions can only be entered in the "Limited Entry" cube and will be defined as ending within three fiscal years.

O - Non-Operating Budget funded: used to allow non-operating budget positions such as those funded from bond proceeds for capital projects to be included in the Annual Salary Ordinance. These positions will be excluded in position count reports for the City's operating budget.

Position Action Indicators:

A Position Action Indicator is required if a change is being made. It identifies the type of change being entered. The following are valid Position Action Indicators:

D - Deleted - used when deleting a position where no substitution is made.

H - Transition from Grant to Non-Grant Funding - used to identify a position that was grant funded last year but will be funded from non-grant funds in the new year. Reference numbers must be used to link the "GH" position (coded with a negative count/amount) to the "AH" position (coded with a positive count/amount).

N - New - used to identify any newly requested full or part-time position that does not qualify as continuing, reassignment, reclassification or substitution.

Q - New by Supplemental Appropriations and/or Salary Ordinance Amendments - used to identify new positions approved through supplemental appropriations and or Salary Ordinance Amendments in the current or prior fiscal year. Departments making entries with the Q action indicator should check first with the Controller's Office to confirm that a position is eligible for this.

R - <u>Reassignment</u> - used to identify positions that are reassigned from one cost center (fund ID, department ID, authority ID, project-activity) to another. Additionally, reassignments are used to move an "on-budget" position to "off-budget" or vice versa. Reference numbers must be used to link positions with "R" indicators.

S - <u>Substitutions</u> - used to request a trade of one position or more for another position or to reclassify a position. Substitutions may be upward (switching for another position where the rate of pay is higher than the prior position), or downward (switching for another position where the rate of pay is lower). Use reference numbers to link positions with "S" indicators. Proposed reclassifications should be identified with an "S" position indicator.

T - <u>Existing Reclassifications</u> - used to identify reclassifications that occurred and/or were approved by Human Resources during the current fiscal year. Reference numbers must be used to link positions with "T" position indicators.

P - <u>Limited to Permanent Reclassification</u> – used to reclassify a limited position to a permanent position. Reference numbers must be used to link positions with "P" indicators.

Special Position Classes:
Several special classification numbers have been created in the budget system to accommodate particular budgeting needs:

<u>9993x</u>   (Used to record normal Attrition savings):9993M Departmental Attrition Savings, Misc.
9993N   Departmental Attrition Savings, Nurses
9993P   Departmental Attrition Savings, Platform
9993U   Departmental Attrition Savings, Uniform

<u>9994x</u>   (Used to budget for MEA Range B & C adjustments):
9994M   MEA Range B and C Adjustments, Miscellaneous
9994N   MEA Range B and C Adjustments, Nurses
9994P   MEA Range B and C Adjustments, Platform
9994U   MEA Range B and C Adjustments, Uniform

<u>STEP x</u>   (Used to reflect step adjustment changes in a cost center/elist/node):
STEP M   Step Adjustment, Miscellaneous
STEP N   Step Adjustment, Nurses
STEP P   Step Adjustment, Platform
STEP U   Step Adjustment, Uniform

For all the classes listed above departments should always use the "Z" retirement indicator to ensure that corresponding fringe benefit savings by account will automatically be computed.

New Positions, Substitutions, Reassignments, & Temporary Exchanges
For proposed new positions, substitutions, and reclassifications, the following information must be included in the budget checklist and form 3B, Position Changes.

Substitutions
Use substitutions to indicate proposed trades between position(s). To accomplish these trade-offs:
- Enter the new position in the budget with a positive head count and subtract the old position with a negative head count, using the substitution position indicator "S",
- Use a reference number to link these entries. All substitutions must be linked with reference numbers (see below).
- If a reclassification has occurred since the budget was approved (approved by Human Resources during the current fiscal year), the "T" position indicator should be used.

Reassignments
Use reassignments to move positions from one funding structure to another, including when moving positions from "on-budget" to "off-budget" or vice versa.
- Enter a negative head count for the position in its current fund-project-activity, and enter it in the new fund-project-activity with positive head count, using the reassignment position action indicator "R",
- Use a reference number to link these entries.

If the reassignment is not approved, the prior assignment will be restored in the budget. Departments must confirm that the funding sources involved in reassignments are appropriate. For example, if a position is currently supported by grant or work order funds, in many cases moving it to a General Fund project-activity would not be appropriate. Departments should consult with the Controller's Budget Office if they have questions on this issue.

Note: Substitutions and Reassignments cannot be used to reduce FTE count or "cut" positions. Negative substituted or reassigned position records must have equal FTE counts with the offsetting positive substituted or reassigned position records.

Temporary Exchanges
All positions that were temporarily exchanged, "TX-ed" in current year should be substituted in the BY submission to reflect the classification of actual duties performed.

Reference Numbers
Departments must identify and link each position involved in a substitution or reassignment by entering a unique four-character reference number for both sides of each trade. The first two digits of the reference number should correspond to the two-character department designation and the second two characters are a combination of numbers or assigned by the department (0 through 9, A through Z). If a department is unsure how to use reference numbers, please contact the Controller's Budget Office.

> *Example: A department may have two 1424s in one fund-project-activity, which are being reassigned to two different project-activities, action "R". Enter these reassignments on separate lines to assign separate reference numbers to each reassignment.*

Departments must enumerate each substitution and/or reassignment on Form 3B, showing the positions involved in each position trade and explaining the reason for the trade. In some cases, multiple changes to the same position may occur in the budget. In those cases, the same reference number should be tied to all of those transactions.

> *Example: A department may wish to move an 1824 position from one DeptID to another, which is a Reassignment or an "R" with two lines – one line with a –1.0 FTE in the old DeptID and one with a positive +1.0 FTE in the new DeptID, using the same reference code. Then, if the department also wishes to change this job class to an 1823 instead, there would be two more lines, a negative –1.0 FTE of the*

1824 in the new DeptID and a positive +1.0 FTE 1823 in the new DeptID, using the same reference code as the initial reassignment of the 1824.

Account Codes: Salaries and Fringe Benefits

501000-501010   Permanent Salaries
All existing positions in permanent salaries are budgeted at the full yearly rate. Any savings, which would accrue from a position being vacant for some portion of the fiscal year, should be netted in the amount requested for attrition savings. Please note that for all regular job classes' salaries, there are no separate chart of accounts for Miscellaneous Employees, Uniform Police and Fire, Muni Operators and Registered Nurses; all will be budgeted within the permanent salaries chart of account.

Temporary Salaries
Temporary salaries are distinguished by job classification TEMPM and are budgeted under the same account as regular salaries. Thus, in tracking temporary salary expenditures, departments must break down expenditures in regular salaries account 5010 by job classification.

Departments should manually include an estimate for the cost of wage increases contained in the Memorandums of Understanding (MOUs) in temporary salary budget lines; the Controller's Office will not make automatic adjustments in the corresponding accounts.

Temporary positions cannot exceed six months. Positions expected to last longer than six months must be budgeted as permanent salaries with a position indicator such as "G", "O" or "L". The Temporary Salary account is limited to hiring employees that are, in the opinion of the Human Resources, appropriate for the department and the temporary purpose of the request.

509000-509010   Premium Pay
Show all premium pay types, including standby pay and differential pay, in the Premium Pay accounts. **The Controller's Office does not make automatic adjustments in premium pay accounts.** For those Premium Pay types which are a percentage of base salary amounts, include the cost of anticipated wage increases in the amounts budgeted.

501070; 512050   Holiday Pay and
511000-511060   Overtime Pay
Overtime and Holiday Pay will be displayed in the budget system as a total amount in the respective account without position (job class) detail.

Amounts budgeted for overtime and holiday pay should include the cost of wage increases contained in MOUs. The Controller's Budget Office does not make automatic adjustments in these accounts. Each department is responsible for making their own proposed adjustments.

513000-51990   Mandatory Fringe Benefits
The budget system automatically calculates fringe benefits based on position detail (job class and employee organization) or amounts in benefits accounts (with the exception of the administrative and subsidy costs for health services). **Departments are therefore restricted from entering fringe benefit data for the following:**

  (a) **auto-calculated benefits**:
    - Retirement – SFERS City 513010, 513030 or PERS, 513090

- Retirement Pick-up, 513710
- Social Security, 514010
- Social Security – Medicare, 514020
- Health Service – City Match, 515010
- Dependent Health Coverage, 515710
- MEA Flexible Health Benefits, 519110

and

(b) Manually entered fringe benefits:
- Health Service – Retiree Health Subsidy Cost, 515610
- Health Service – Administrative Cost, 515110
- Dental Benefits, 516010
- Unemployment Insurance, 517010

The method of calculation of each fringe benefit is described below.

513000-513090   City or PERS Retirement
These accounts are computed based on the retirement indicator.
- SFERS - In November 2011, Proposition C adjusted the City retirement contribution, to reflect different City contributions based on wages. The budget system has grouped salaries into three levels, referred to as tiers, based on increasing compensation, and applied retirement contributions based on these rates. The following table shows the City's portion of retirement rates:

	BY (FY 21-22)	BY+1 (FY 22-23)
SFERS Miscellaneous Employees*:		
Less than $64,840 per year	25.28%	23.16%
Between $64,840 and $129,680 per year	21.90%	19.78%
Greater than $129,680 per year	21.42%	19.30%
SFERS Uniform Employees* (Police and Fire)		
Less than $64,526 per year	21.33%	19.21%
Between $64,526 and $129,054 per year	21.33%	19.21%
Greater than $129,054 per year	21.33%	19.21%
CalPERS Employees*		
Less than $64,526 per year	54.97%	54.08%
Between $64,526 and $129,054 per year	54.97%	54.08%
Greater than $129,054 per year	54.97%	54.08%

*The salary base that determines each threshold varies with CPI growth each year; November 2011 Proposition C pension reform is reflected in these rates.

As these rates are updated by the Retirement System, the Controller's Office will update these rates in the Budget System.

Departments must use the correct retirement indicator, so the budget database will correctly update rates if they are adjusted.

513710-513790   Retirement Pick-up
The Controller's Budget Office may adjust retirement pick-up rates to reflect negotiated BY MOU agreements as labor agreements are reached.

Do not compute the amount required for retirement pick-up. The Controller's Budget Office will budget these amounts based on negotiated MOUs.

514000-514010   **Social Security Tax (FICA)**
The Social Security tax rate remains the same at 6.20% for BY and BY+1 for both the employer and the employee. The fiscal year 2022 and 2023 wage bases are capped at $145,444 and $150,831, respectively.

514020   **Social Security - Medicare**
Social Security-Medicare is computed at a rate of 1.45% of salaries or wages paid for each the employer and the employee. There is no wage base cap for Medicare.

515010   **Health Service - City Match**
This refers to the City's cost for paying for the cost of only the employee and no dependents. The Health Services City Match rate of contribution per year varies for most employees. The amount entered for a job class is the weighted average contribution based on the number of employees in each bargaining unit enrolled in the various health plans offered by the City. An estimated medical inflation factor has been included in the baseline budget. These benefits will be updated by the Controller's Budget Office (see also accounts 515710 and 516010).

515710   **Health Service - Dependent Coverage**
This refers to the City's cost for paying for the health care for employee's dependents. The Controller's Office will budget these amounts based on MOUs and Health Service enrollment records. An estimated medical inflation factor has been included in the baseline budget.

515510   **Health Service - Administrative Cost**
The Health Service System calculates this line item based on employee and retiree enrollment records. Costs are allocated to each department/fund based on the number of active members in the health system. The Controller's Budget Office will enter the applicable rate and amount adjustments into the budget system.

515610   **Health Service – Retiree Health Subsidy Cost**
This account captures the contribution that the General Fund-supported and Enterprise departments make toward current retirees' health care. If the employee is vested for health service upon retirement, the department that the employee retires from will receive the budget and charges for that retiree's health service subsidy, regardless of the employee's employment history. The Controller's Budget Office will enter the amount into the budget system, based on information from the Health Service System.

516010   **Dental Benefit**
The BY and BY+1 average rates of contribution are updated in the budget system by the Controller's Budget Office and can be referenced by running Report 15.15.002. The amounts are computed in the budget system by multiplying the City contribution by the number of employees shown in the budget. An estimated medical inflation factor has been included in the baseline budget.

517010   **Unemployment Insurance**
The City reimburses the State for any unemployment benefits paid to former City employees. The current budgeted rate for BY and BY+1 can be referenced by running Report 15.15.002. The budgeted rate for unemployment insurance costs may change because of factors including required minimum benefit payments, the number of projected staff layoffs, and the number of previously laid-off staff still collecting

benefits. The Controller's Budget Office updates this rate upon review of the balance in the unemployment insurance fund.

519110   Flexible Benefit Package

This account is used to record the cost of flexible benefit plans that are currently authorized for members of MEA. The amount will be computed in the budget system.

519010   Fringe Adjustments-Budget

This account is only used by the Controller's Budget Office during budget balancing. Departments should not use this account in their budgets.

Non-Salary Items

General Information
At a minimum, departments are required to use the accounts listed below for budgeting non-salary requests. The required budget accounts are also highlighted in the Chart of Accounts.

Account Codes

520190/520290   Department Overhead/ Division Overhead
Use account 520190 for department-level and account 520290 for division-level administrative costs.

520100   Overhead Recovery
Use account 520100 to budget overhead recovery as a **negative** value.

520010   Indirect Cost Reimbursement / City Overhead (Full Cost Plan)
Section 10.199 of the San Francisco Administrative Code requires departments funded by Non-General Fund revenues to include an amount for City overhead in their budget requests. This amount will be transferred to the General Fund to support the estimated costs of services rendered and facilities provided by General Fund agencies. In FY 2009-10, the Controller's Office began direct-charging the Full Cost Plan, which is similar to the State's County Wide Cost Allocation Plan, COWCAP, instead of billing departments monthly.

The Controller's Budget Office calculates the Full Cost Plan and enters the costs into the budget during the Mayor phase of the process. Departments should not change the amounts entered by the Controller's Budget Office. For BY+1, the calculated amount for BY will be applied.

521030   Air Travel
521050   Non-Air Travel
Air travel and non-air travel should be budgeted separately in accounts 521030 and 521050, respectively. Pursuant to Executive Order 07-13, for BY and BY+1, 13% of the city's air travel budget will be used support the Carbon Fund, which sustains local projects that offset greenhouse gas emissions through the Department of the Environment. The Mayor's Office and the Controller's Office will work with Departments to determine the best means for implementing this program.

Use these accounts for all types of travel, including travel to and from training or professional development activities. Note that Section A8.410 of the San Francisco Charter and Section 10.28-1 of the San Francisco Administrative Codes provide that attendance at meetings or other events shall only be allowed when funds have been specifically appropriated for the purpose. Examples of these meetings and events are out-of-town conferences, seminars, and symposiums held by local or national professional organizations for the purpose of interchanging ideas or knowledge, discussing matters of concern, and giving or collecting up-to-date information critical to the operation of city departments.

522000   Training
Staff development and training are those activities where City employees participate in specific coursework involving structured training to acquire, enhance, or improve their work-related knowledge and skills. Attendance may be held in or out of the City. Employees attending out of town training may incur travel-related expenses in addition to the registration/tuition fees. Budget funds for staff development or training expenses (other than Human Resources management training) under this account.

Budget amounts requested for travel to and from the training and accommodations while at the training under account 521000 Travel and/or 521030 Air Travel.

524010   Membership Dues
Section 16.6 of the San Francisco Administrative Code lists allowable membership organizations for city departments. An explanation for the request is required.

525000   Entertainment and Promotion
Provide the purpose for proposed expenditures of this nature, the estimated number of proposed events, and the estimated attendance in the Program Expenditure Report (Mayor's Budget Instruction Form 3).

526000   Court Fees and Other Compensation
Use account 526000 only for fee-based costs (e.g. outside attorneys, arbitrators and expert witnesses). Salary-related costs for members of Boards and Commissions are captured in account 501000, Permanent Salaries – Miscellaneous, using classifications specific to Commissioner positions. Contact the Controller's Budget Office if you have questions regarding Commissioner compensation.

527000   Professional and Specialized Services
Generally, services for the City and County of San Francisco are performed by positions filled through civil service examination. San Francisco Charter Section 10.104.15 provides for situations exempt from this requirement. Section 10.104.15, commonly referred to as the "Prop J" certification, whereby services may be accomplished by private contract if it is determined that "…the work or services can be practically performed under private contract at a lesser cost than similar work performed by employees of the City and County…" This same section also prohibits the contracting of any work or services that the San Francisco Charter or other applicable law requires officers and employees of the City to perform.

If a department wants to contract out services under Section 10.104.15, it should consult with Human Resources Employee Relations Division regarding MOUs with the affected City classifications, with the Office of Contract Administration regarding the feasibility and estimated price levels to procure needed services, and the Controller's Budget Office to review the fiscal impact and requirements for securing the Controller's "Prop J" certification. **Departments must complete the required reporting materials for the Controller to review (see Contracting Out, "Prop. J" Required Reporting Materials).**

Proposition J Requirements
All departments that have or will have Proposition J "Prop J" certified contracts during BY must submit a Prop J analysis to the Controller's Office with its budget submission, per the San Francisco Charter. Fiscal Year 2020-21 Prop Js were reviewed last year for Fixed Budget departments. Therefore, **all departments should submit a Prop J analysis for BY, including departments with fixed budgets, with the exception of the SFMTA**. The SFMTA should only submit updated Proposition J analyses for BY if there have been changes since last year's submission.

The purpose of this analysis is for the Controller's Office to certify that it is less expensive or would be less expensive for a service to be delivered by a private contractor instead of by City employees performing the work. Departments are asked to submit the components of the contracted work, including salary and benefit costs, materials and supplies, equipment and/or capital items that would be required by the City to perform the same work. The City costs should also be provided, so that a side-by-side comparison identifies the cost difference between a contractor vs. city staff performing the work.

Once the Controller has analyzed the submission materials and determined the contracting alternative is less costly, a formal certification letter is issued to the submitting department. Ultimately, the Office of Contract Administration awards the contract once all contracting requirements have been met and funds encumbered.

Please note, for fixed and non-fixed budget departments <u>any new Prop J contracts</u> should be submitted for BY along with the department's budget submission.

Departments may contact the Controller's Budget Office analyst to help them navigate the "Prop J" process.

530000   Rents and Leases-Building and Structures
Departments with leased facilities or required to make lease payments should budget in account 530000.

540000   Materials and Supplies
Budget equipment valued at $5,000 or less (unit cost) and with a useful life of less than three years as Materials and Supplies rather than Equipment. The individual components of this account are shown in the Chart of Accounts.

Departments may budget purchase of desktop computers and other computer equipment with a unit cost of less than $5,000 under Materials and Supplies. However, when a department is buying desktop computers as part of a larger purchase of an information services system that includes network equipment and other components, the total purchase including the related desktop computers should be requested under equipment.

540010   Materials & Supplies – One-Time Budget Items
Equipment purchased on a one-time basis, with a unit cost of $5,000 or less and a useful life of less than three years should be budgeted in 540010. Contact the Controller's Budget Office with any questions on which account to use.

570000   Debt Service
The Controller's Office, including the Office of Public Finance, and the Mayor's Budget Office work together to estimate debt services costs; departments should not make entries in these debt service accounts. When the entries are ultimately made, they will show the amount of interest and redemption for each issue of:

- General Obligation Bonds
- Revenue Bonds
- Bonds assumed from the State of California

Please contact the Mayor's Budget Office or the Controller's Budget Office for any information and questions regarding Debt Service.

Equipment Purchase and Equipment Lease-Purchase

General Information

Equipment with a unit cost of $5,000 or more, including tax, and a useful life of three years or more must be itemized in the budget. Budget all items with a unit cost of less than $5,000 in materials and supplies. See Budget Instructions regarding online equipment request submissions for specific information on how to request equipment.

Equipment amounts are treated as one-time, therefore will not be rolled over from the BY budget to the BY+1 base budget, (amounts adopted in the second year of the prior year's two-year budget will remain, but they will not roll forward). Note that the Controller's Budget Office will continue to enter lease payment amounts for all on-going obligations under the CCSF Finance Corporation.

Equipment Numbers

Each equipment item must be detailed as part of the budget request. In the budget system, a six- character equipment number is used to distinguish each equipment item. The first two characters are the two-letter code for the department. The next two characters indicate the SECOND half of the fiscal year (i.e., "22" for FY 2021-22), and the last two positions are sequencing numbers. A separate field indicates whether the item is new "N" or replacement "R" equipment. **For equipment funded in operating budget, equipment numbers will be finalized following allocation of citywide equipment during Mayor phase.**

Account Codes

560000   Equipment Purchase

The City's accounting policy defines equipment as those items having a unit cost of over $5,000 and a useful life of three years or more. Equipment includes moveable personal property of a relatively permanent nature and of significant value such as furniture, machines, tools and vehicles.

561000   New Lease Purchases (Third-Party and Vendor)

Budget new third party/vendor lease purchase requests in account 561000 and provide a request to the Mayor's Budget Office. Include a description and justification for the equipment, unit cost, count, total cost, length of time you would like to lease purchase the equipment (lease term), and an estimate of the annual lease payment. The lease term may not be more than the useful life of the equipment. The useful life is the manufacturer's estimate of the usefulness of the equipment before it becomes obsolete or not cost-effective to service, not a department's assumption of useful life. Equipment with a total cost of less than $10,000 cannot be lease purchased without prior approval of the Purchaser. Equipment of this value would not be cost-effective to lease purchase.

562000   Existing Lease Purchases (Third-Party and Vendor)

Include an amount for existing third-party lease payments in account 562000. Provide justification for these budget amounts in the Program Expenditure Report (Mayor's Budget Instructions Form 3). Provide the amount of the budget year lease payment, the name of the lessor or financing organization, and the number of payments remaining (including the budget year payment) until the City owns the equipment. Failure to provide this information will result in the budget figure being zeroed out of the target budget.

563990   New Lease Purchases (CCSF Finance Corporation)

The CCSF Finance Corporation is the City's non-profit corporation set up to lease purchase equipment and is

managed by the Controller's Office of Public Finance. Submit all requests for new lease finance purchases through the CCSF Finance Corporation to the Mayor's Budget Office using the Equipment Request Form.

564990 *Existing Lease Purchases (CCSF Finance Corporation)*
Amounts to be budgeted for existing lease-purchase obligations through the Finance Corporation, this will be entered into the budget system by the Controller's Budget Office.

Capital Projects and Facilities Maintenance

How to update CPRS for the Capital Budget

OVERVIEW

1 Log in to CPRS

2 Review project requests from previous year

3 Refine project requests for current year

a Delete outdated requests → **b** Update relevant requests → **c** Add new requests

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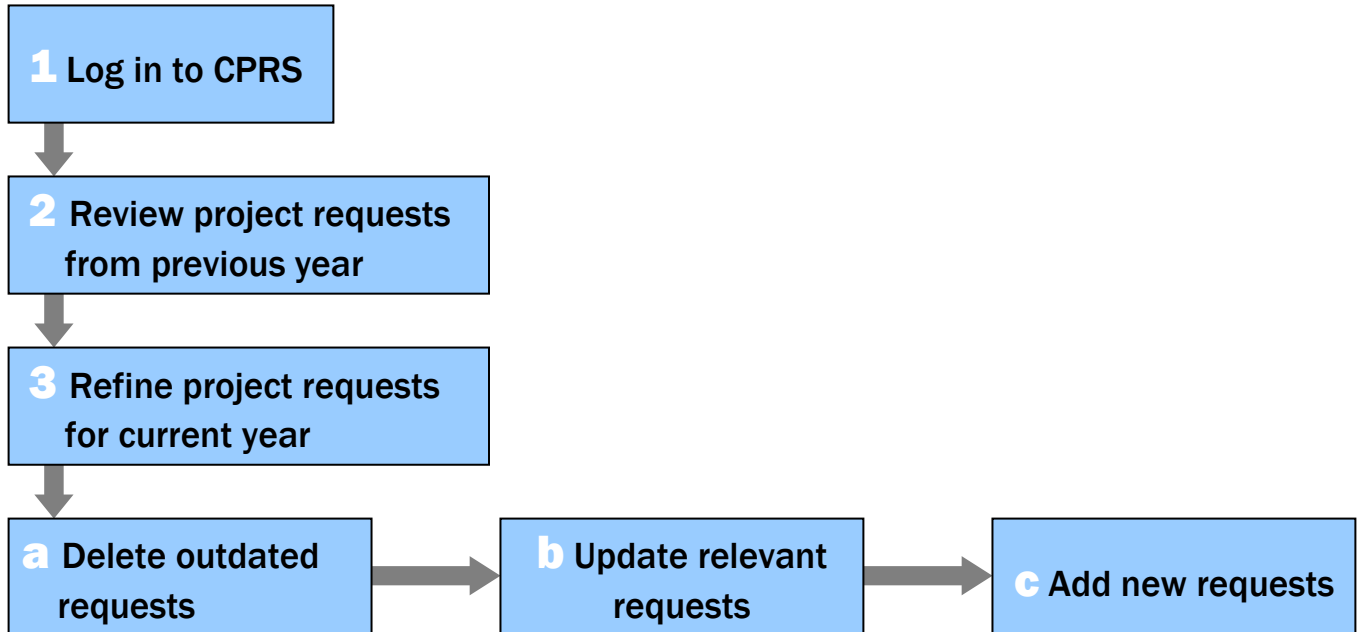
INSTRUCTIONS

1 Log in to CPRS
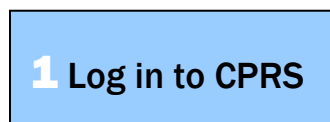
1. Go to the **Capital Planning and Reporting System (CPRS)** at the following link: onesfcprs.org

2. Log in (Please reach out to Hemiar Alburati – hemiar.alburati@sfgov.org – for your credentials)

Capital Project Request System

Home

| Log in | Create new account | Reset your password |

Username *

Enter your Capital Project Request System username.

Password *

Enter the password that accompanies your username.

Log in

2 **Review project requests from previous year**

Once you log in, you will see the home page with a table with project requests from the previous year. Please note:

- Year 1 Request is the amount PLANNED for FY 2021-22 in the FY 2021-22 & 2022-23 Capital Budget. Please update this amount to reflect the current need for FY 2021-22 *(instructions on the following pages)*

- Year 2 Request should be updated to reflect the current need for FY 2022-23

Capital Budget Project Request

Add new Project Request

Department	Project Name	Expenditure Type	Year 1 Request	Year 2 Request
DPW – Public Works	Embarcadero Irrigation	R – Streets and ROW Renewal	$0	$0
DPW – Public Works	25th Street Pedestrian Bridge Project	R – Streets and ROW Renewal	$975000	$0
DPW – Public Works	Vehicular Guardrail Repair	R – Streets and ROW Renewal	$250000	$0
DPW – Public Works	Stair and Wall Replacement Program	R – Streets and ROW Renewal	$2344430	$0
DPW – Public Works	Islais Creek Bridge Rehabilitation	R – Streets and ROW Renewal	$0	$0
DPW – Public Works	3rd Street Bridge Counterweight	R – Streets and ROW Renewal	$0	$0
DPW – Public Works	Street Tree Establishment	R – Streets and ROW Renewal	$750000	$0
DPW – Public Works	Street Structure Inspection Program	R – Streets and ROW Renewal	$294760	$0
DPW – Public Works	Curb Ramp Inspection and Replacement	R – Streets and ROW Renewal	$877176	$0
DPW – Public Works	Median Maintenance Supplement	R – Streets and ROW Renewal	$0	$0
DPW – Public Works	Street Structure Repair	R – Streets and ROW Renewal	$2552560	$0
DPW – Public Works	Plaza Maintenance Supplement	R – Streets and ROW Renewal	$0	$0

3 Refine project requests for current year

The project requests from the previous year have been rolled forward to assist with making project requests for the upcoming year.

- If the project is no longer relevant, it should be **DELETED**
- If the project is still relevant, it should be **UPDATED**
- Additional projects may be **ADDED**

a Delete outdated requests

1. Review the project list displayed, and delete requests that are not applicable to the upcoming fiscal year.
   - For example, projects that were previously funded and do not require further funding should be deleted
2. To delete a project, click on the project name in the table, followed by the "Delete" tab.

b Update relevant requests

1. On the home page, click on the project request to be updated for the upcoming fiscal year, followed by the "Edit" tab.

2. Review and update the necessary fields following the instructions below. Required fields are marked with *

Field	Instructions
Department * DPW – Public Works ▾	Select your department
Service Area * INF – Infrastructure and Streets ▾ *Please select the service area associated with this project request.*	Select the Capital Plan Service Area in which your department appears
Project Name * Street Resurfacing and Reconstruction	Enter a descriptive name for the project (<30 characters)
Project Type * One–Time Project ▾	Select the Project Type from the following: ▪ One-time project ▪ Recurring Program
Expenditure Type * R – Streets and ROW Renewal ▾	Select the Expenditure Type from the following: ▪ Critical Project Development *(only for bond projects seeking preplanning funding)* ▪ ADA Facilities ▪ ADA Public Right-of-Way ▪ Enhancement ▪ Maintenance *(no new maintenance project may be added)* ▪ Other ▪ Facility Renewal ▪ Right-of-Way Renewal ▪ Street Resurfacing
Funding Principle * – Select a value – ▾ *Please select the Funding Principle that most accurately describes the rationale for this project.*	Select the Capital Plan Funding Principle that *most accurately describes the rationale for this project*: 1. Addresses Legal or Regulatory Mandate 2. Protects Life Safety and Enhances Resilience 3. Ensures Asset Preservation and Sustainability 4. Serves Programmatic or Planned Needs 5. Promotes Economic Development

Resilience challenges addressed
 	
– None –
Earthquakes
Aging Infrastructure
Climate Change
 	
Select all that apply. To select multiple values hold down 'Ctrl' while clicking on selections.
	Select all the resilience challenge(s) addressed by this project. Ctrl + Click to make multiple selections.
	    ▪ Earthquakes
	    ▪ Aging Infrastructure
	    ▪ Climate Change
	    ▪ Sea Level Rise
	    ▪ Social Inequity

Project Contact (Last, First) *	Provide a primary point-of-contact for questions regarding this project
Project Priority * – Select a value – ▾ *Select appropriate value (in relation to all other projects entered)*	All project requests for your department should be ranked in order of priority. Please select the rank that applies to this project.
Project Description * To reach and maintain an average PCI of 70, which is a "good" rating, on acce *Max 254 characters* **Project Description (long)**	Use the "Project Description" field to describe the project in brief, including high-level details such as location and purpose of the project (<254 characters). Use the optional "Project Description (long)" field for additional information.
Project Justification * Maintain quality of city streets in a cost–effective manner through the repaving	Describe why this project is necessary and important to fund in the upcoming Capital Budget cycle.
Project Cost Justification *	Describe how the cost estimates for this project were determined. Examples include a DPW-vetted cost estimate, previous project experience etc.
District * Various ▾	Select the Supervisorial District in which this project is located. Use the "Unknown" and "Various" options only as needed.
Facility Name – None – *If facility is not listed, please state so in the text box below.* **Facility Name (if not in the list above)** *Enter facility correction feedback here.*	If this project is located at an existing City facility, select that facility from the list. Use the "Unknown" and "Various" options only as needed. If the facility in question does not appear in the list, please type the facility name into the text box provided below.

Fund Source 1 * 1.01 – General Fund ▾ **Year 1 Request** * $ 46430000 **Year 2 Request** * $ 0 **Fund Source 2 (if applicable)** 6.01 – State ▾ **Year 1 Request** $ 15069800 **Year 2 Request** $ 0	Indicate the expected fund source for this project. For most requests the fund source will be "1.01 – General Fund", with exceptions such as IPIC projects, Open Space projects etc. Enter the amounts requested for Year 1 (FY 2021-22) and Year 2 (FY 2022-23). *Please note: The amount pre-populated in the "Year 1 Request" field is the amount PLANNED for FY 2021-22 in the FY 2020-21 & 2021-22 Capital Budget. Please update this amount to reflect the current need for FY 2021-22.* For projects with multiple fund sources, use the optional fields below to add as needed.
FSP Dept * *Must be numeric, 6 characters in length, and depts must use lowest level code.* **FSP Dept Title** * *Max 30 characters.*	Enter the Dept code as it appears in FSP i.e. Numeric and 6 characters in length. Enter the lowest level Dept code as it applies to this project. Enter the FSP Dept Title corresponding with the Dept Code entered above.
FSP Fund 1 * – Select a value – ▾ **FSP Fund 2 (if applicable)** – None – ▾	Select the FSP Fund from the dropdown menu. For projects with multiple fund sources, use the optional fields below to list all sources.
FSP Authority *Must be numeric, 5 characters in length, and depts must use lowest level code.* **FSP Authority Title** * *Max 30 characters.*	For existing projects, provide the Authority Code and Authority Title from FSP. For new project requests, enter this information if Authority Code and Authority Title already exist in FSP. If Authority Code needs to be set up, leave "FSP Authority" blank, but develop a new Authority Title and provide in the "FSP Authority Title" field. Remember to provide the lowest level code.

FSP Project Title * _Max 30 characters._ **FSP Activity** _Must be numeric, 4 characters in length, and depts must use lowest level code._	For existing projects, provide the Project Code and Project Title from FSP. For new project requests, enter this information if Project Code and Project Title already exist in FSP. If Project Code needs to be set up, leave "FSP Project" blank, but develop a new Project Title and provide in the "FSP Project Title" field. Remember to provide the lowest level code.
FSP Activity _Must be numeric, 4 characters in length, and depts must use lowest level code._ **FSP Activity Title** * _Max 30 characters_	For existing projects, provide the Activity Code and Activity Title from FSP. For new project requests, enter this information if Activity Code and Activity Title already exist in FSP. If Activity Code needs to be set up, leave "FSP Activity" blank, but develop a new Activity Title and provide in the "FSP Activity Title" field. Remember to provide the lowest level code.
FSP Chart of Account Code and Title * – Select a value – ▼	Select the appropriate Chart of Account Code and Title from the dropdown. Selections must match Expenditure Types i.e. ▪ **567000** for Critical Project Development, ADA, Enhancements, Other ▪ **584030** for Facility Renewals, Street and ROW Renewals, Street Resurfacing ▪ **500010** for Maintenance
Upload Picture Choose File No file chosen	Upload a recent picture of the project / facility, if available.

3. Click "Save", then "Home" to return to the project list.

C Add new requests
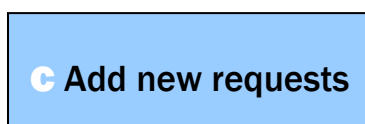
1. On the home page, click **Add new Project Request** to open a new project request form.
2. Follow the instructions on the preceding pages to fill out the form.
3. Click "Save", then "Home" to return to the project list.

You may log out once you have:

- **DELETED** projects that are no longer relevant
- **UPDATED** existing project requests that are still relevant
- **ADDED** new project requests

Interdepartmental Services

(Formerly known as Work Orders)

Instructions

Interdepartmental Services (IDS) are used by a department to budget for the services of another department. There are two types of interdepartmental services – voluntary agreements between departments, and required interdepartmental services. Required services are outlined below and should not be changed during the department phase of the budget process. A department may not apply IDS funds to itself. Performing departments (departments that are doing the work) must be able to produce documentation upon request outlining the agreement with the requesting department (the department for whom the work is being done).

IDS budget requests must be discussed and agreed to by both requesting and performing departments. Departments should retain documentation of IDS agreements, such as a MOU signed by both departments, in the event that issues arise during the budget process or budget year.

All departments budgeting for IDS must consult with the performing department to ensure the costs of such services are estimated accurately. The Controller's Budget Office will adjust salaries for cost of living increases in IDS funds. **Performing departments that anticipate an increase in the labor cost or other costs of services must include these anticipated cost increases in the Department Budget Request submission**.

Performing departments must submit a schedule of the funds expected from requesting departments and ensure that the IDS costs are fully covered by such funds. The requesting departments drive the spending authority for IDS departments. Performing departments must ensure that the total cost of services to be performed for other departments, including the negotiated MOU adjustments, is supported by budgeted requests. **It is critical that all interdepartmental services are balanced, where the revenue from the department buying the services from the performing department matches the costs for those services in the performing department's budget**. If submitted budgets do not include balanced IDS, the Controller's Budget Office will balance based on the requesting department's IDS.

To assist performing departments in balancing their expenditure budgets with supporting request levels, departments will be able to use the budget system to run reports. Report "15.20.012 3.b.2 IDS Balancing – Requesting and Performing", under the Balancing tab shows IDS requests coming from other departments. Performing departments should work with requesting departments to determine how the IDS billing process will be handled. Contact the Controller's Budget Office with any questions about the IDS balancing process. For instructions on running reports from the budget system, see the system user guide.

Account Codes

The following is a subset of IDS account codes with select general descriptions. Please refer to **Section 1 - New Instructions & Key Reminders** of these instructions for specific instructions regarding citywide interdepartmental services and other citywide budget entry accounts. Overall, 581xx is the account for Services of other departments, the costs in the "buying" departments. See the Chart of Accounts for a complete list of account codes to use. Revenues to recover these funds are in the "performing" departments, 486xx.

The following select interdepartmental services accounts are shown below. Note that accounts with "R" indicate that they are centrally loaded and that the Mayor's Office will adjust these during the Mayor's phase of the budget – **departments should not make any adjustments to these "R" accounts**.

Centrally Loaded Interdepartmental Services

ADM

581083   ADM Real Estate 49SVN Rent, R

Covers the rent for occupied space in 49 SVN. Rent covers the cost to maintain and operate the building.

581084   ADM Permit Center, R

Covers the operating costs for the Permit Center at 49 SVN.

581820   Is-Purch-Reproduction, R

Covers reproduction services. ADM will work with departments and the Mayor's Budget Office to determine the IDS amounts for these services.

581065   ADM-Real Estate Special Svcs, R
581170   GF-Risk Management Svcs (AAO), R
581410   GF-GSA-Facilities Mgmt Svcs, R
581500   GF-Human Rights Commission, R
581650   Leases Paid to Real Estate, R
581710   Is-Purch-Centrl Shop-AutoMaint, R
581740   Is-Purch-Centrl Shop-FuelStock, R
581860   GF-Real Estate Service, R
581890   GF-Rent Paid to Real Estate, R

CON

581130   GF-Controller Internal Audits, R

Services provided by the Controller's City Services Auditor Division (CSA). The City Charter, Appendix F, section F1.113 allocates 0.2% of the City's overall budget, appointed by fund and excluding bond related debt, to CSA. Departments will be charged directly for CSA staff time, professional services, and associated project costs based on an hourly rate for CSA staff time and direct expenditures for all other costs. Department projects will be budgeted in each department's IDS and billed on a quarterly basis.

581245   GF-CON-Information System Ops, R

Operating costs incurred by the Controller's Office Systems Division. The Systems Division provides services to departments by operating and maintaining the City's Financials and Procurement System, People & Pay System, Reports & Analytics System, and SF Open Book. The Mayor's Budget Office and the Controller's Office will determine the IDS amounts required of each department to sustain the level of service required.

DHR

581430   GF-HR-Equal Employment Opportunity, R

Records the cost of the Citywide Equal Employment Opportunity program and is based on the number of employees in each fund.

581460   Workers' Compensation, R

Worker's Compensation for departments is loaded in Mayor phase.

581480   Employee Relations/Negotiations, R

Records the cost of citywide employee relations and negotiations and is based on the number of employees in each fund.

581620   Human Resources Management System, R
Costs of the PeopleSoft/Human Resources Management and Benefits Administration System (Project eMerge) are based on the number of active employees and budgeted in 581620.

DTIS
581210   DT Technology Infrastructure, R
IT enterprise services provided by Department of Technology (DT), such as maintaining the City's data networks, internet access, 800 MHz emergency radio system, and enterprise application support. DT works with departments, the Mayor's Budget Office and the Controller's Budget Office to determine the interdepartmental services amounts required of each department to sustain basic levels of service. Additional Department-specific technology projects requiring DT support are budgeted separately using account 581140.

581325   DT Enterprise Tech Contracts, R
Citywide technology enterprise contracts administered by DT, currently including: 0365 (email and office products), VMWare, Commvault, ESRI (Environment Systems Research Institute for GIS) and Adobe (Acrobat & Creative Cloud). For more information, contact Elaine Benvenuti at Elaine.Benvenuti@sfgov.org or 415-581-3923.

581360   DT Telecommunications Services, R
Telecommunications system monthly charges, maintenance and support, including landlines, cellular phone service, satellite phone service, circuits, pagers, PBX maintenance, and Voice over Internet Protocol (VoIP)/unified communications systems. DT provides each department their budget recommendation based on analysis of usage activity and future plans provided by Departments. For more information, contact Elaine Benvenuti at Elaine.Benvenuti@sfgov.org or 415-581-3923.

PUC
581051/581064/581063   Water/Power/Sewer Service Charges, R
For BY, the Controller's Budget Office will roll over budget amounts for 581051 (water), 581064 (power), and 581063 (sewer) from the adopted Board amounts from the prior year's BY+1 into the base. These are citywide IDS and will be loaded in Mayor phase.

Non-Centrally Loaded Interdepartmental Services
DHR
581440   GF-Recruitment and Assessment Work Order
Human Resources recovery for special exams and classification work is budgeted in 581440.

581450   HR Management Training
581450 records training offered through the Department of Human Resources.

581470   Client Services/Recruitment and Assessment Services
Account 581470 accounts for the cost of DHR's Client Services (for those departments using this service), as well as the cost of on-going Recruitment and Assessment Services work.

581490   Health and Safety-Federal Drug Testing
The federal government requires drug testing for employees in certain positions. Human Resources will determine the cost to each department by computing the total cost to administer the program divided by the total number of eligible positions in each department.

DTIS

581140   DT Technology Projects

DT Department-specific projects and services not included in the base network infrastructure support covered by the Department's infrastructure allocation in account 581210. This includes facility wiring projects and special technology installations, or purchases managed by DT. These requests are usually funded from Departmental project or facility maintenance budgets. For more information, contact Elaine Benvenuti at Elaine.Benvenuti@sfgov.org or 415-581-3923.

581280   DT SFGov TV Services

Covers costs for services provided by SFGTV to client departments, which include video production, meeting coverage, and video streaming services. For more information, contact Jack Chin at Jack.Chin@sfgov.org or 415-554-4109.

486xxx   Recoveries

Importantly, IDS recoveries are no longer budgeted as negative expenditures but budgeted as positive value as revenue accounts starting with 486. Performing Departments must budget the total expected recovery from all requesting departments in the appropriate 486xxx account code. For example, use 486020 for recoveries from the Airport. Recoveries should offset the performing budget. Refer to the Chart of Accounts for a complete list of 486xxx account codes. If you need IDS accounts, please contact your Fund Accountant in the Controller's Office to determine if a new IDS is appropriate.

Accounts 486990 and 487990 should not be used, except with very limited exceptions and approval from the Mayor's Budget Office and the Controller's Budget Office. If these are used, please discuss the exception with the Controller's Budget Office, and identify and explain these in the IDS form included in the Mayor's Budget Instructions. Additionally, departments that have "bundled" interdepartmental services are asked to "unbundle" and to reflect individual IDS with individual departments. Please contact your Controller's Budget Office Analyst with any questions regarding IDS unbundling.

Prop J Contracting: Reporting Requirements

Under the provisions of the City Charter Section 10.104, employees of the City and County are appointed through competitive civil service selection with exceptions being listed in nineteen specific categories. Subsection 15 of this provision, known as "Prop J" contracting, authorizes outside contracting of existing services, when a service can be performed by private contract at a cost lower than the same service performed by civil servants. Requests must be submitted to the Controller's Office and approved by the Board of Supervisors.

In 2004, the Administrative Code (Section 2.17, added by Ordinance 105-04, File No. 040594, June 2004) was amended to require subject departments to submit contracting out information as part of their annual departmental budget submission. The Controller's determination would then be submitted to the Board of Supervisors no later than June 1 of each year and the Board of Supervisor review and approval will occur along with the adoption of the Annual Appropriation Ordinance.

Prop J requests must be submitted to the Controller's Budget Office along with the Department's Budget Request submissions. All departments should submit updated (and new) Prop Js for FY 2020-21 departments with fixed budgets. Additionally, fixed budget departments (AIR, PRT, and PUC) should submit for FY 2021-22. SFMTA should also submit new Prop Js for BY if there were changes to last year's approved FY2021-22 Prop Js.

Prop J Procedures

Prop J requests require the submission of a Prop J Form, and documentation addressing the following subjects:
(1) The department's basis for proposing the Prop J certification;
(2) The impact, if any, the contract will have on the provision of services covered by the contract, including a comparison of specific levels of service, in measurable units where applicable, between the current level of service and those proposed under the contract. For contract renewals, a comparison shall be provided between the level of service in the most recent year the service was provided by City employees and the most recent year the service was provided by the contractor;
(3) The department's proposed or, for contract renewals, current oversight and reporting requirements for the services covered by the contract;
(4) The contractor's proposed or, for contract renewals, current wages and benefits for employees covered under the contract, and the contractor's current labor agreements for employees providing the services covered by the contract;
(5) The department's proposed or, for contract renewals, current procedures for ensuring the contractor's ongoing compliance with all applicable contracting requirements, including Administrative Code Chapter 12P (the Minimum Compensation Ordinance), Chapter 12Q (the Health Care Accountability Ordinance); and Section 12B.1(b) (the Equal Benefits Ordinance);
(6) The department's plan for City employees displaced by the contract; and,
(7) A discussion, including timelines and cost estimates, of under what conditions the service could be provided in the future using City employees. (Added by Ord. 105-04, File No. 040594, App. 6/10/2004)

Form Prop J: Contracting Out

Note: Please be sure to download and use the most recent Prop J form. Departments must provide supporting documentation for the Prop J form, include electronic versions of any spreadsheets used to calculate the city and/or contract cost. Submitting the form alone is not sufficient for obtaining certification from the Controller's Office. To obtain an Excel version of the final completed and approved Prop J form from the current year, please contact the Controller's Budget Office.

To be completed by departments:

Prop J – Main Template:
1) Top portion:
   a) Department name, Division
   b) Description of the services to be contracted out
2) Projected Personnel Costs:
   a) Job Class Title
   b) Class - Job Class
   c) Number of Full-Time Equivalent Positions
   d) Biweekly Wage Rate – enter rates for bottom and top step*
   e) Holiday Pay, Night/Shift Differential, Overtime Pay, and/or Other Pay (if applicable).
   f) Note: formulas assume that Holiday Pay and Night/Shift Differential are applicable to all job classes. If this is not the case, adjust the formula accordingly.
   g) Fringe Benefits**
3) Estimated Capital and Operating Costs- all non-personnel related costs that would be included in the contract
4) Comments/Assumptions- Any assumptions or comments necessary to understand the submission. Examples include how long the service has been contracted out, what year the contract is in, where the estimated contract cost came from, etc.

Contract Cost Detail Tab:
1) Estimated Contract Cost
2) Contract Monitoring Costs
3) Contract Cost Calculation***
4) Additional Contract Cost Detail
   a) List all assumptions made in calculating contract cost.
   b) What is the source of the data used to calculate the contract cost?
   c) What year is the data from?
   d) If contract cost is based on RFP, was the RFP for comparable services? Was RFP for San Francisco?

Summary Tab:
1) Departmental Contact Information
2) Contract Cost Contact Information, if different from Department contact

* Refer to the FTE Cost Report available in BI Enterprise Planning for wage and fringe benefit costs.

** Departments must provide detailed information about how the contract cost was calculated, including job classifications, number of positions in each classification, salaries or hourly wages, number of work hours for each position covered by the contract, etc. Non-personnel costs such as management fees, profit, operating costs, equipment, training, and other related costs should be broken-out separately.

Reports

The following comprises a list of commonly used reports available in Oracle's Business Intelligence (OBI) software, found under the Reporting and Analytics section of the Employee Gateway. These reports are only a subset of those available through OBI, which also contains flexible reporting tools for assisting with departmental budget preparation.

15.10.001 **Chart of Account Query** – this report represents the departmental budget as of the day it is generated, typically representing all budget changes as of the night before.

15.10.003 **Equipment Query** – commonly referred to as the "equipment eTurn", this report represents the units and expenditure amount of all equipment contained in the departmental budget the day it is generated, typically representing all equipment changes as of the night before.

15.10.006 **Positions and Calc'd Benefits Detail** – commonly referred to as the "position and calc'd benefits eTurn", this report represents the FTE's, salary amount, and benefit amount of all positions contained with the department budget the day it is generated, typically representing all position and benefit changes as of the night before.

15.30.004 **Position/ Fringe Comparison Snapshot** – commonly referred to as the "position audit trail", this report allows departments to compare budget changes over a range of days. Typically, this report is generated daily to compare today's budget values to yesterday's values and will reflect any position changes. This is commonly used to validate entries to be sure they were entered as intended.

15.30.005 **Snapshot Comparison No Rollover** – commonly referred to as "Chart of Accounts audit trail" or "nonposition audit trail," this report allows departments to compare budget changes over a range of days. Typically, this report is generated daily to compare today's budget values to yesterday's values and will reflect any changes at the account level. This is commonly used to validate entries to be sure they were entered as intended.

15.40.001 & 15.40.002 GFS Target – compares the Mayor's Budget Office required reduction with the department submission. This is required for the budget submission; see budget submission checklist.

15.20.007 **Grant Detail Balancing** – commonly referred to as the "grant balancing report" this report is used by departments to assist with ensuring all grants are balanced by the end of the Department phase.

15.20.012 **Interdepartmental Services (IDS) Balancing** – Requesting and Performing – commonly referred to as the "IDS balancing report" this report is used by departments to assist with ensuring all interdepartmental services are balanced by the end of the Department phase.

15.50.012 **Department Total Budget Historical Comparison** – provides a summary and a comparison of the current fiscal year, budget year, budget year+1, and changes between years for positions, sources, and uses.

15.60.012 **Department Appropriations (2 year)** – produces the Department page as shown in the Annual Appropriation Ordinance. Included are the department's budget summarized by Fund, Division, and Account, Sources of Funds, and Uses of Funds.

FTE Cost Report – provides the BY and BY+1 salary and benefit cost of selected job classes.

Appendices

Appendix A: Vehicle Purchases and Vehicle Rentals

The Fleet Management Division of the Office of the City Administrator is authorized by the Mayor and the City's Administrative Code to implement fleet management programs. Fleet Management is a key stakeholder in reviewing and approving requests to purchase both new and replacement vehicles.

Fleet Management Division urges departments to first look for ways to meet expected transportation needs without making a capital investment in new vehicles. Public transit, inter- and intra-departmental vehicle pools, existing vehicles within the department with low utilization, short-term rentals from Fleet Management Division (if available) are all options to give consideration.

Budget instructions for vehicle purchases are as follows below. Please note: the **Mayor's budget office will not approve budget requests for vehicles without Fleet Management Division's recommendation**.

Vehicle Purchasing Program: Budget Requests
1. Complete Budget Request Form (Fleet Form 4C).
2. Prepare vehicle preliminary specifications and quote (a purchase request under a citywide term contract does not require final specifications).
3. Submit completed Fleet Form with estimated costs based on vehicle specifications by Department Budget Request submission deadline.
4. Fleet Management will provide recommendations to Mayor's Budget Office regarding each budget request.
5. If the budget request is given approval by Mayor's Budget Office, the Department must proceed with the City's vehicle procurement procedures, which begins with the submission of a Vehicle Acquisition Request (VAR) form to Fleet Management.

Standard Vehicles Term Contracts:
It is in the best interest of the City to standardize its fleets, and citywide vehicle term contracts are available to accomplish this goal. Departments should refer to the term contracts when considering vehicle purchases to minimize processing time, costs and delivery time. Where operationally viable and economically feasible, departments should specify purchases of vehicles that are similarly equipped and refrain from non-value-added items.

Below are the available term contracts for purchasing new vehicles, as of December 17, 2020. The Office of Contract Administration, Purchasing Division, is currently in the process of establishing a new term contract for pickup trucks, SUVs and vans.

- Police pursuit vehicles   TC72350 is active until January 15, 2023

- Alternative fuel vehicles   TC72307 is active until January 31, 2023

- Pickup trucks, SUVs, vans   TC72504 expected execution on January 1, 2021, and will run through
  January 31, 2023

Visit Fleet Management's intranet site to reference the documents posted in the link below, and contact OCA's Fleet Team or Central Shops (contacts listed in last few pages of the first document) with any questions regarding estimated unit costs and vehicle purchases procedures.
http://gsa.sfgov.org/wordpress/fleet/city-vehicle-procurement-workshop-2019/

Requests for these vehicles and equipment must be submitted to the Mayor's Budget Office, with a copy to the Controller's Budget Office, using Budget Form 4 found in the Technical Instructions.

Compliance with HACTO Program: The Healthy Air and Clean Transportation Ordinance (SF Environment Code, SEC 403-404) aims to assist the City in achieving its air pollution and greenhouse gas reduction goals. The ordinance applies to all general-purpose vehicles owned, leased or rented by the City.

Fleet Management Division provides recommendations on new and replacement vehicle purchases keeping in mind the following mandates in the ordinance.

1. Optimize the size and utilization of the City's general-purpose fleet.
2. Use telematics and vehicle assignment systems to promote the optimization of the City's fleet utilization and minimization of environmental harm resulting from the use of the City's fleet.
3. Reduce average per-mile greenhouse gas emissions by not less than 4% by the end of FY 2016-17 and not less than 15% by the end of FY 2020-21.
4. Ensure that the composition of the City's light-duty passenger vehicle fleet is entirely zero emission vehicles (ZEV) by December 31, 2022.

Pursuant to the ordinance, there are certain exemptions associated with the above requirements, including an exemption for emergency vehicles of public safety departments (Police, Sheriff, Fire, Animal Care and Control and Medical Examiner) and buses of SFMTA from compliance with the ZEV mandate.

Vehicle Rentals

Pursuant to a recent Admin Code amendment adopted in December 2020 (Ordinance No. 225-20), departments that look to pursue vehicle rentals longer than 30 days with private rental companies will have to report it to Fleet Management Division at least 5 days prior to doing so. Fleet Management and the Office of the City Administrator is required to provide annual reports to the board on all vehicle rentals and associated costs to the Board of Supervisors for review.

If there are any City owned vehicles that are not getting regular utilization, Fleet Management will attempt to coordinate with the department in possession of the under-utilized vehicle so that it may be re-purposed. The vehicle may be transferred over to Fleet Management Division, and subsequently assigned as a short-term rental vehicle to departments that have short-term rental needs.

Appendix B: Key Tips for Using BPMS

Detailed training materials and new user instructions are available at https://sfbudget.sfgov.org/

New Department Users Access Forms

1. Supervisors of new user goes to this site: https://sfemployeeportalsupport.sfgov.org/support/home and select "submit a request":
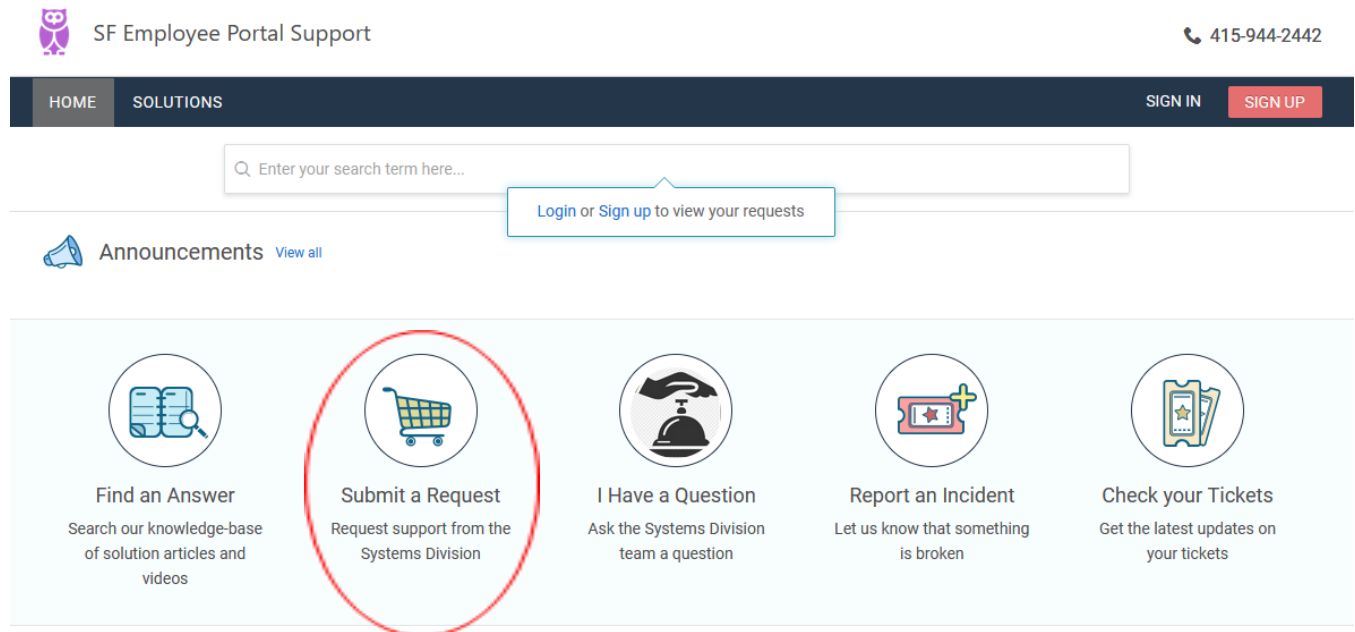
2. Select "SF BUDGET Budget and Performance Measurement":
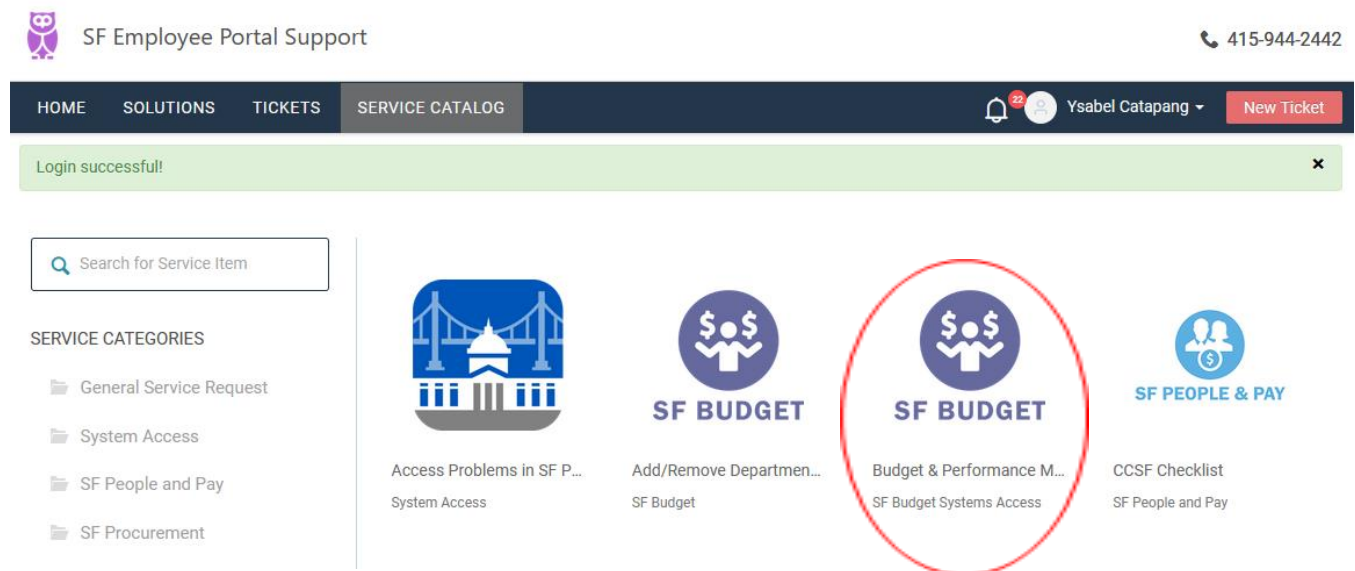
3. Supervisors fill out this form on behalf of the person who is seeking access:

SERVICE CATALOG / SF BUDGET / BUDGET & PERFORMANCE MEASUREMENT SYSTEMS (BPMS) BUDGET REPORTS (BIEP) ACCESS REQUEST   Place Request

Budget & Performance Measurement Systems (BPMS) Budget Reports (BIEP) Access Request

Add access to Budget and Performance Measurement System. Please fill out and attach the Budget & Performance Measurement Systems (BPMS), Budget Reports (BIEP) Access Request form (you can find it here).

View more

Department

Requester's First and Last Name

Employee's First and Last Name

DSW Number

Additional Information/Question

Items Requested

Budget & Performan...

Requester *

ysabel.catapang@sfgov.org

☐ Request for someone else   Add cc

📎 Attach a file

---

*Note that the Access Request form can also be found in the Budget Submission Forms.

4. After this form is completed and submitted, it will go to Controller's systems team who will finalize the approval process.

5. All new users will be required to complete an online training prior to gaining access to make budget system entries, including participating in or later watching a Teams Live training event on January 7, 2021.

Accessing BPMS

- Number one tip: Please use Internet Explorer to utilize the budget system as it is the required browser to access BPMS.
    - With our computers updating to Windows 10, finding Internet Explorer may become tricky, as there is a push to use the new Edge browser. A shortcut to Internet Explorer can be found in the Windows Start menu, under the Windows Accessories folder; or can be searched for by typing "IEXPLORER" in the search bar.
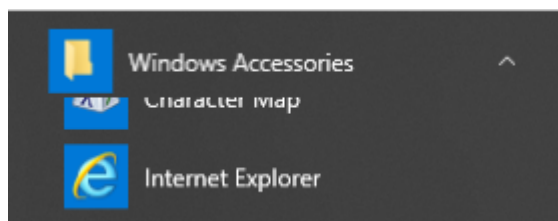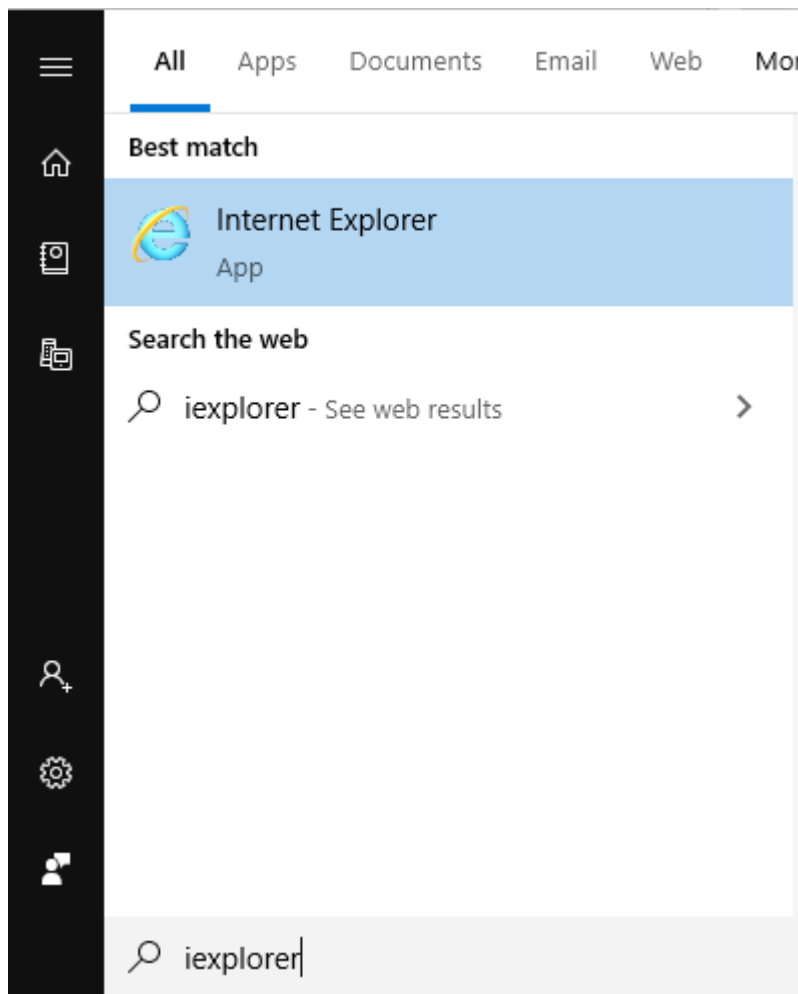
- Navigate to https://sfbudget.sfgov.org/ and select the relevant entry section, i.e. Position, Non-Position, Capital, or Revenue Transfers.
- Log in with your credentials. After logging in, you will land on the Contributor main page.
- **E-Lists**: On the left-hand side of the page, you will see the three-digit department code(s) to which you have access. These codes expand to show the e-lists available for entry. As a reminder, e-lists are used as a way of subdividing a departmental budget to facilitate navigating to the correct area for entry. E-lists are structured by department, division (if available), section (if available), and fund. For instructions on using the eTurnaround reports to identify the correct E-List to access for entries, please refer to the section on Identifying E-List to Access for Making Entries.

Navigating Within Entry Nodes
- **Lookup Cubes**: Lookup cubes in each node can be exported to Excel for reference. Select File > Export
- **Freeze Panes**: To freeze viewing panes, similar to Excel, select View > Freeze Panes (checkbox)
- **Sort**: Right-click on column header and click "Sort." Choose the "descending" option; if you sort "ascending," blank cells will appear first.

Error Checking
- Nodes will show an error count on the left-hand side of the entry screen; the error description will show on the right side. Often this is because a code is missing, or the wrong code has been selected.
- Note that only one error can be displayed at a time and that errors will not appear until all required Chartfields are completed and you hit "Enter"

Appendix C: Identifying E-List to Access for Making Entries

Recap of BPMS E-List Structure

In general, the e-List for BPMS concatenates four codes including the three-character department group code, the six-digit division code, the six-digit section code, and the five-digit fund code. An example e-List for the Department of Public Health (DPH) containing these four codes is DPH-240649-207692-21820. For DPH, 240649 is a division code, and 207692 is a section code. If a department's tree hierarchy contains no section code, then the e-list omits the section code and only contains the department group code, division code, and fund code. An example e-List for City Administrator (ADM) omitting the section code is ADM-166644-10000. If a department's tree hierarchy contains only the highest-level, six-digit department code and, thus, no lower-level division codes or section codes, then the e-list contains the department group code, the highest-level department code, and the fund code. An example e-List for Asian Art Museum (AAM) that contains only the highest-level department code (228855), no division codes, and no section codes is AAM-228855-10000.

Appendix D: Relationship between E-List Structure in BPMS and Department Tree in PeopleSoft

The division code and section code in the BPMS e-Lists described above follow the department tree hierarchy in PeopleSoft. The PeopleSoft department tree typically reflects a department's organizational structure. The most basic PeopleSoft department tree contains a single, six-digit department code. For example, the department tree for Asian Art Museum (AAM) contains a single six-digit department code, 228855. In addition, department code, 228855, is AAM's lowest-level department code that the department must use to record entries in both PeopleSoft and BPMS. As a result, all of AAM's e-Lists contain a single department code, 228855. Please refer to the figure below.

E-list	**PeopleSoft Department Tree**

E-list

⊟ ◑ AAM Asian Art Museum
    ⊟ ◑ AAM-228855 AAM Asian Art Museum
        ── ● AAM-228855-10000 AAM Asian Art Museum\GF Annual Account Ctrl
        ── ○ AAM-228855-11940 AAM Asian Art Museum\SR Museums Admission

PeopleSoft Department Tree

📂 000000 - All Budget Rollup Departments
    📁 228855 - AAM Asian Art Museum
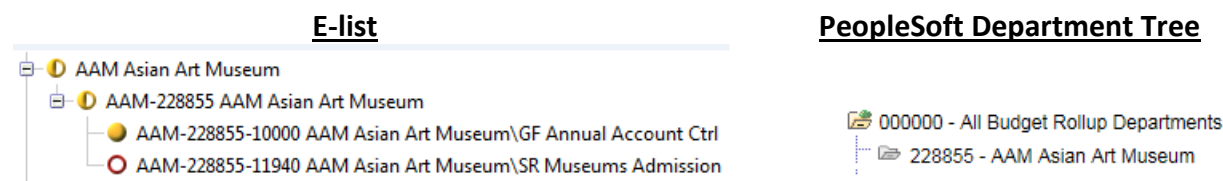
**E-Lists for AAM.

Department trees for other departments such as City Administrator (ADM) may contain several levels of six-digit codes including the highest-level department code, division codes, and section codes that represent organizational units within the department's organizational structure. For some departments, the PeopleSoft department tree may extend for several levels below the section codes. For example, the highest-level department code for ADM is 228883; furthermore, the highest-level department code consists of several division codes including 166644, 228856, 274643, 278641, 284641, 296644, 296645, and 296646. A division code _may_ consist of one or more section codes. For example, ADM's division code, 296644, consists of several section codes including 208672, 228860, 228875, 228880, 232177, and 232178. In contrast, ADM's division code, 166644, contains no section codes. In all cases, the lowest-level six-digit department code must be used for budget entries in BPMS. For example, ADM's division code, 166644, is a lowest-level department code that can be used for budget entries in BPMS. As a result, ADM's e-List for division code, 166644, omits the section code and only contains the department group code, the division code, and the fund code. Please refer to the corresponding e-Lists and PeopleSoft department tree node boxed in blue in the figure below.

E-list	**PeopleSoft Department Tree**

E-list column:

- ADM Gen Svcs Agency-City Admin
  - ADM-166644 ADM Community Invest/Infrastr
    - ADM-166644-10000 ADM Community Invest/Infrastr\GF Annual Account Ctrl
  - ADM-228856 ADM Administration
  - ADM-274643 ADM Animal Care And Control
  - ADM-278641 ADM Convention Facilities Mgmt
  - ADM-284641 ADM Medical Examiner
  - ADM-296644 ADM Internal Services
    - ADM-296644-208672 ADM Internal Services\ADM Contract Monitoring
      - ADM-296644-208672-10060 ADM Internal Services\ADM Contract Monitoring\GF Work Order
    - ADM-296644-228860 ADM Internal Services\ADM Risk Management
      - ADM-296644-228860-10060 ADM Internal Services\ADM Risk Management\GF Work Order
      - ADM-296644-228860-12620 ADM Internal Services\ADM Risk Management\SR Surety Bond Self-Insurance
    - ADM-296644-228875 ADM Internal Services\ADM Real Estate Division
      - ADM-296644-228875-14300 ADM Internal Services\ADM Real Estate Division\SR Real Property
      - ADM-296644-228875-14390 ADM Internal Services\ADM Real Estate Division\SR Real Estate
    - ADM-296644-228880 ADM Internal Services\ADM ReproMail
      - ADM-296644-228880-28310 ADM Internal Services\ADM ReproMail\ISOIS REPRODUCTION FUND
    - ADM-296644-232177 ADM Internal Services\ADM OCA - Procurement
      - ADM-296644-232177-10000 ADM Internal Services\ADM OCA - Procurement\GF Annual Account Ctrl
      - ADM-296644-232177-14390 ADM Internal Services\ADM OCA - Procurement\SR Real Estate
    - ADM-296644-232178 ADM Internal Services\ADM Fleet Management
      - ADM-296644-232178-27500 ADM Internal Services\ADM Fleet Management\ISCSF CENTRAL SHOPS FUND
  - ADM-296645 ADM City Administrator Prog
  - ADM-296646 ADM Entertainment Commission

PeopleSoft Department Tree column:

- 228883 - ADM Gen Svcs Agency-City Admin
  - 166644 - ADM Community Invest-Infrastr
  - 228856 - ADM Administration
  - 274643 - ADM Animal Care And Control
  - 278641 - ADM Convention Facilities Mgmt
  - 284641 - ADM Medical Examiner
  - 296644 - ADM Internal Services
    - 208672 - ADM Contract Monitoring
    - 228860 - ADM Risk Management
    - 228875 - ADM Real Estate Division
    - 228880 - ADM ReproMail
    - 232177 - ADM OCA - Procurement
    - 232178 - ADM Fleet Management
  - 296645 - ADM City Administrator Prog
  - 296646 - ADM Entertainment Commission

**E-Lists for ADM.

Within ADM's division code, 296644, section codes: 208672, 228860, 228875, 228880, 232177, and 232178; are also the lowest-level department codes that can be used for budget entries in BPMS because there are no lower-level codes below the section codes. As a result, ADM's e-List for division code, 296644, includes the section codes. Please refer to the corresponding e-Lists and PeopleSoft department tree node boxed in green in the figure above.

Appendix E: Procedure for Accessing Correct E-List for Position and Non-Position Entries Using eTurnaround Reports

The eTurnaround (eTurn) reports: 15.10.001 Chart of Account Query, and the 15.10.006 Position and Calc'd Benefits Detail serve as the reference for identifying the e-List to access for making position and non-position entries. Specifically, the 15.10.001 Chart of Account Query and the 15.10.006 Position and Calc'd Benefits Detail eTurn reports contain columns including 1) Dept Division, which lists the PeopleSoft division codes; 2) Dept Section, which lists the section codes; and 3) Dept ID, which lists the lowest-level department codes. The lowest-level department code and fund code must be identified prior to making an entry. To identify the correct e-List to access, the division code and the section code for the lowest-level department code must be identified using the eTurns. The discussion below illustrates the steps for identifying the correct e-List to access using the eTurnaround reports for different PeopleSoft department tree hierarchies.

1) The department tree hierarchy contains division codes and section codes. The e-List for making entries contains the department group code, division code, section code, and fund code. An example is an entry for ADM to the lowest-level department code, 208672 – ADM Contract Monitoring; and the fund, 10060 – GF Work Order. Dept Division, 296644, and Dept Section, 208672, are the division and section codes listed for Dept ID, 208672 in the eTurns. The lowest-level department code, 208672, is also a section code; moreover, 296644 – ADM Internal Services is the division code. Therefore, the correct e-List to access is ADM-296644-208672-10060. Please refer to the figure below.

eTurn

GFS Type	Dept	Dept Division	Division Description	Dept Section	Section Description	Dept ID	Dept ID Description	Fund ID	Fund Title
GFS	ADM	296644	ADM Internal Services	208672	ADM Contract Monitoring	208672	ADM Contract Monitoring	10060	GF Work Order

Corresponding e-List
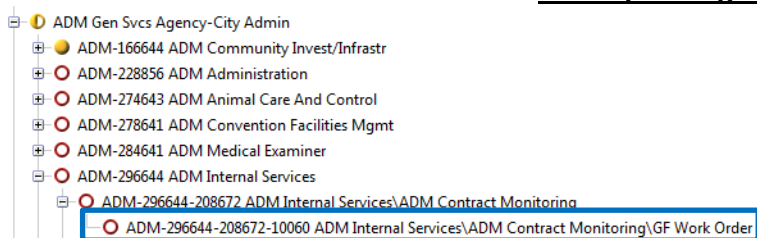
**Using the eTurns to identify the correct e-List to access when the department tree hierarchy contains division and section codes.

2) The department tree hierarchy contains no section codes. The e-List for making entries contains the department group code, division code, and fund code. The e-List omits the section code. An example is an entry for ADM to the lowest-level department code, 166644 – ADM Community Invest-Infrastr; and the fund, 10000 – GF Annual Account Ctrl. Dept Division, 166644 is the division code listed for Dept ID, 166644, in the eTurns. Because there is no section code in the PeopleSoft department tree hierarchy for 166644, the Dept Section is blank for 166644 in the eTurns. Thus, the lowest-level department code, 166644, is also a division code. Therefore, the correct e-List to access is ADM-166644-10000. Please refer to the figure below.

GFS Type	Dept	Dept Division	Division Description	Dept Section	Section Description	Dept ID	Dept ID Description	Fund ID	Fund Title
GFS	ADM	166644	ADM Community Invest-Infrastr			166644	ADM Community Invest-Infrastr	10000	GF Annual Account Ctrl

Corresponding e-List

- ADM Gen Svcs Agency-City Admin
  - ADM-166644 ADM Community Invest/Infrastr
    - ADM-166644-10000 ADM Community Invest/Infrastr\GF Annual Account Ctrl

**Using the eTurns to identify the correct e-List to access when the department tree hierarchy only contains division codes.

3) The department tree hierarchy contains only the highest-level department code and contains no section or division codes. The e-List for making entries contains the department group code, division code, and fund code. In this case, the division code is the same as the highest-level department code. The e-List omits the section code. An example is an entry for AAM to department code, 228855 – AAM Asian Art Museum; and the fund, 10000 – GF Annual Account Ctrl in the eTurns. Because there are no division codes or section codes in the PeopleSoft department tree hierarchy for AAM, the Dept Division and Dept Section are blank in the eTurns. Therefore, the correct e-List to access is AAM-228855-10000. Please refer to the figure below.

GFS Type	Dept	Dept Division	Division Description	Dept Section	Section Description	Dept ID	Dept ID Description	Fund ID	Fund Title
GFS	AAM					228855	AAM Asian Art Museum	10000	GF Annual Account Ctrl

Corresponding e-List

- AAM-228855 AAM Asian Art Museum
  - AAM-228855-10000 AAM Asian Art Museum\GF Annual Account Ctrl
 - AAM-228855-11940 AAM Asian Art Museum\SR Museums Admission

**Using the eTurns to identify the correct e-List to access when the department tree hierarchy contains the highest-level department code only.

For all of the cases described above, the lowest-level e-List must be accessed to make entries. To find the lowest-level e-List, continue expanding e-Lists by clicking on the + sign preceding e-List. E-Lists that have no preceding + signs are the lowest level e-Lists. E-Lists that are preceded by a + sign and that omit the five-digit fund code are not the lowest-level e-Lists. Please refer to the e-Lists boxed in red in the figure below for example lowest-level e-Lists.

- AIR Airport Commission
  - AIR-109648 AIR Business & Finance
    - AIR-109648-109649 AIR Business & Finance\AIR Chief Bus & Fin Office
      - AIR-109648-109649-17960 AIR Business & Finance\AIR Chief Bus & Fin Office\AIR Op Annual Account Ctrl
    - AIR-109648-109650 AIR Business & Finance\AIR Revenue Development
      - AIR-109648-109650-17960 AIR Business & Finance\AIR Revenue Development\AIR Op Annual Account Ctrl

**Lowest-level e-Lists

Appendix F: Accessing the Correct E-List for the Capital and Revenue-Transfer Applications

Entry cubes in the Capital and Revenue Transfer applications are organized by the three-character department group code. Thus, the lowest-level e-lists for making entries in the capital and revenue transfer applications contain the three-character department group code only. Please refer to the figure below.
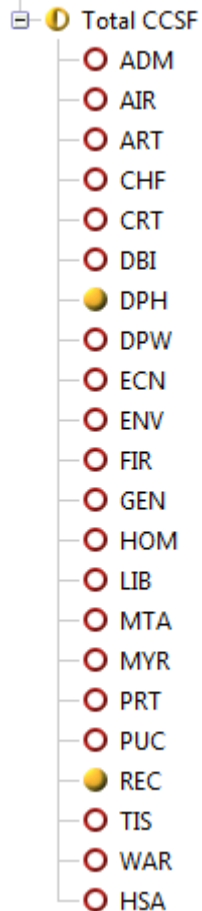
**E-list for Revenue Transfer application. The E-list for Capital is similar.

Appendix G: Entries in the Revenue Transfer Application

The revenue transfer application is used to budget transfers between different funds. Whereas in FAMIS, transfer amounts between different subfunds were linked using the user codes, transfer amounts between different funds in PeopleSoft are linked using the six-digit, transfer in-out (TRIO) code. Thus, the TRIO code tracks a transfer between two different funds. Importantly, the revenue transfer application only requires entry to the out-fund, and BPMS will auto-generate the entry for the in-fund. When the transfer-out amount is manually entered as a budgeted use in the out-fund, BPMS automatically generates the transfer-in amount as a budgeted source in the in-fund. Importantly, the transfer-in amounts automatically generated by BPMS will appear in the Transfer in Entry Cube the day after the user manually enters transfer-out amounts in the Transfer Out Entry Cube. The following procedures are used for making revenue transfer entries in BPMS:

1) Access the E-list for the Department that must budget a transfer out amount. E-lists in the revenue transfer application are listed by three-character department group code. Please refer to the previous section on accessing the correct e-List for revenue transfer entries.

2) Check the Transfer All Phase tab for TRIO codes that are allowed in the entry cube. The Transfer All Phase tab lists the PeopleSoft Chartfields for the in-fund and the out-fund by TRIO code. By default, the TRIO codes are listed in a drop-down list (D-List) in the Context section of the Transfer All Phase tab. In this default view, only the in-fund and out-fund Chartfields for the TRIO code selected by this D-List appear in the grid. Dragging and dropping the D-List to the Row section changes the grid to list all available TRIO codes and the Chartfields for their in-fund and out-fund. Please refer to the figure below.

Transfer All Phase – Default View with TRIO as Context

	InFund	InDepartment	InProject-Activity	InAuthority	InAccount	InAgencyUse
FY2019	10000 GF Annual Account Ctrl	150678 REC Park Service Area 1	10001737-0001 RP Parks & Open Spaces	10000 Operating	495001 ITI Fr 1G-General Fund	

	OutFund	OutDepartment	OutProject-Activity	OutAuthority	OutAccount	OutAgencyUse
FY2019	10020 GF Continuing Authority Ctrl	262676 REC Capital Projects	10024394-0001 Soma Skate Park & Dog Park	17399 RP Soma Skate Park & Dog Park	595010 ITO To 1G-General Fund	

Transfer All Phase – Default View with TRIO as Row Identifier

		OutFund	OutDepartment	OutProject-Activity	OutAuthority	OutAccount
	102012 10020 10024394_10000 NOPROJ	10020 GF Continuing Authority Ct	262676 REC Capital Projects	10024394-0001 Soma Skate Park & Dog Park	17399 RP Soma Skate Park & Dog Park	595010 ITO To 1G-General Fund
	102069 10000 NOPROJ_10020 10024383	10000 GF Annual Account Ctrl	150725 REC GGP Botanical Garden	10001737-0001 RP Parks & Open Spaces	10000 Operating	595010 ITO To 1G-General Fund
	102071 12360 NOPROJ_12360 NOPROJ	10000 GF Annual Account Ctrl	150705 REC Park Support-General	10001737-0001 RP Parks & Open Spaces	10000 Operating	591140 OTO To 2S-Gol-Golf Fund
	102112 10020 10013688_10000 NOPROJ	10020 GF Continuing Authority Ctrl	262676 REC Capital Projects	10013688-0001 Union Square Park Parking Spac	15147 RP Union Square Park Parking S	595010 ITO To 1G-General Fund
	102137 11900 NOPROJ_11900 10013710	11902 SR R&P-Marina -Annual	150727 REC Marina General	10001737-0001 RP Parks & Open Spaces	10000 Operating	595050 ITO To 2S-Crf-Culture & Rec Fd
FY2019	102160 12360 NOPROJ_13370 NOPROJ	12360 SR Golf Fund Annual	150697 REC Golf General	10001739-0001 RP Capital Investment	10000 Operating	591170 OTO To 2S-Osp-Opn Spce&Prk Fd
	102161 12360 NOPROJ_12350 CRPGLF	12360 SR Golf Fund Annual	150697 REC Golf General	10001737-0001 RP Parks & Open Spaces	10000 Operating	595090 ITO To 2S-Gol-Golf Fund
	102281 13370 NOPROJ_13360 VARIOUS	13370 SR Open Space&Park-Annual	262676 REC Capital Projects	10001739-0001 RP Capital Investment	10000 Operating	595120 ITO To 2S-Osp-Open Spce&Prk Fd
	102874 14820 10001172_10000 NOPROJ	14820 SR ETF-Gift	232197 REC Administration	10001172-0001 Scholarship Fund - General	10001 Grants	591060 OTO To 1G-General Fund
	102875 13370 NOPROJ_10000 NOPROJ	13370 SR Open Space&Park-Annual	150705 REC Park Support-General	10001737-0001 RP Parks & Open Spaces	10000 Operating	591060 OTO To 1G-General Fund
	102928 FR RPAGFACP-CRPYHD _ RPCRFRPA-	10020 GF Continuing Authority Ctrl	262676 REC Capital Projects	10031044-0001 Marina Dredging	15160 RP Yh Marina Dredging	591100 OTO To 2S-Crf-Culture & Rec Fd

		InFund	InDepartment	InProject-Activity	InAuthority	InAccount
	102012 10020 10024394_10000 NOPROJ	10000 GF Annual Account Ctrl	150678 REC Park Service Area 1	10001737-0001 RP Parks & Open Spaces	10000 Operating	495001 ITI Fr 1G-General Fund
	102069 10000 NOPROJ_10020 10024383	10020 GF Continuing Authority Ctrl	262676 REC Capital Projects	10024383-0001 Botanical Garden Improve	17388 RP Botanical Garden Improvemen	495001 ITI Fr 1G-General Fund
	102071 12360 NOPROJ_12360 NOPROJ	12360 SR Golf Fund Annual	150697 REC Golf General	10001737-0001 RP Parks & Open Spaces	10000 Operating	493001 OTI Fr 1G-General Fund
	102112 10020 10013688_10000 NOPROJ	10000 GF Annual Account Ctrl	150705 REC Park Support-General	10001737-0001 RP Parks & Open Spaces	10000 Operating	495001 ITI Fr 1G-General Fund
	102137 11900 NOPROJ_11900 10013710		150727 REC Marina General	10013710-0005 Rec:Revenue Transfer-Su	15164 RP Rec_revenue Transfer-sub Fu	495005 ITI Fr 2S-Crf-Culture & Rec Fd
FY2019	102160 12360 NOPROJ_13370 NOPROJ	13370 SR Open Space&Park-Annual	150705 REC Park Support-General	10001737-0001 RP Parks & Open Spaces	10000 Operating	493012 OTI Fr 2S-Gol-Golf Fund
	102161 12360 NOPROJ_12350 CRPGLF	12350 SR Golf Fund -Continuing	150697 REC Golf General	10013347-0001 GLF RP Golf Program	14812 RP Golf Program	495009 ITI Fr 2S-Gol-Golf Fund
	102281 13370 NOPROJ_13360 VARIOUS	13360 SR Open Space-Continuing	150705 REC Park Support-General	10013710-0005 Rec:Revenue Transfer-Su	15164 RP Rec_revenue Transfer-sub Fu	495012 ITI Fr 2S-Osp-OpenSpace&ParkFd
	102874 14820 10001172_10000 NOPROJ	10000 GF Annual Account Ctrl	232197 REC Administration	10001737-0001 RP Parks & Open Spaces	10000 Operating	493043 OTI Fr 7E-Gif-Gift Funds
	102875 13370 NOPROJ_10000 NOPROJ	10000 GF Annual Account Ctrl	232197 REC Administration	10001737-0001 RP Parks & Open Spaces	10000 Operating	493017 OTI Fr 2S-Osp-OpenSpace&ParkFd
	102928 FR RPAGFACP-CRPYHD _ RPCRFRPA-		262676 REC Capital Projects	10031044-0001 Marina Dredging	15160 RP Yh Marina Dredging	493001 OTI Fr 1G-General Fund

3) Enter the required change amounts for BY and BY+1 in the Transfer Out Entry Cube for each TRIO code used in a transfer. When using the default context view discussed above, the user must select the correct TRIO code in the TRIO code D-List so that the TRIO codes' Chartfields for the in-fund and out-fund appear in the grid prior to making an entry. Only a single transfer entry can be made to the grid using the default context view. When the TRIO code appears as a row value, the user may make transfer entries for several TRIO codes in a single grid. Change amounts are entered for BY and BY+1 in the Transfer Out Entry Cube for

the out fund, and the same change amounts are auto-generated in the Transfer in Entry Cube for the in fund. BPMS prevents users from making entries in the Transfer in Cubes.

Transfer Out Entry Cube – Before Making an Entry

OutFund	OutDepartment	OutProject-Activity	OutAuthority	OutAccount	OutAgencyUse
FY2019 10020 GF Continuing Authority Ctrl	262676 REC Capital Projects	10024394-0001 Soma Skate Park & Dog Park	17399 RP Soma Skate Park & Dog Park	595010 ITO To 1G-General Fund	

InFund	InDepartment	InProject-Activity	InAuthority	InAccount	InAgencyUse	Explanation	ChngTyp	Start Mo	StartAmt	Chng	EndAmt	BY+1Start	BY+1Chng	BY+1En
FY2019 10000 GF Annual Account Ctrl	150678 REC Park Service Area 1	10001737-0001 RP Parks & Open Spaces	10000 Operating	495001 ITI Fr 1G-General Fund					71,441		71,441	71,441		71,441

Transfer in Entry Cube – Before Making an Entry

InFund	InDepartment	InProject-Activity	InAuthority	InAccount	InAgencyUse
FY2019 10000 GF Annual Account Ctrl	150678 REC Park Service Area 1	10001737-0001 RP Parks & Open Spaces	10000 Operating	495001 ITI Fr 1G-General Fund	

OutFund	OutDepartment	OutProject-Activity	OutAuthority	OutAccount	OutAgencyUse	Explanation	ChngTyp	Start Mo	StartAmt	Chng	EndAmt	BY+1Start	BY+1Chng	BY+1End
FY2019 10020 GF Continuing Authority Ctrl	262676 REC Capital Projects	10024394-0001 Soma Skate Park & Dog Park	17399 RP Soma Skate Park & Dog Park	595010 ITO To 1G-General Fund					71,441		71,441	71,441		71,441

Transfer Out Entry Cube – After Making an Entry

| InFund	InDepartment	InProject-Activity	InAuthority	InAccount	InAgencyUse
FY2019 10000 GF Annual Account Ctrl	150678 REC Park Service Area 1	10001737-0001 RP Parks & Open Spaces	10000 Operating	495001 ITI Fr 1G-General Fund	

InFund	InDepartment	InProject-Activity	InAuthority	InAccount	InAgencyUse	Explanation	ChngTyp	Start Mo	StartAmt	Chng	EndAmt	BY+1Start	BY+1Chng	BY+1End
FY2019 10000 GF Annual Account Ctrl	150678 REC Park Service Area 1	10001737-0001 RP Parks & Open Spaces	10000 Operating	495001 ITI Fr 1G-General Fund					71,441	10,000	81,441	81,441	10,000	91,441

Transfer Out Entry Cube with TRIO as Row Identifier – After Making an Entry

	InFund	InDepartment	InProject-Activity	InAuthority	InAccount	InAgencyUse	Explanation	ChngTyp	Start Mo	StartAmt	Chng	EndAmt	BY+1Start	BY+1Chng	BY+1End
102012 10020 10024394_10000 NOPROJ	10000 GF Annual Account Ctrl	150678 REC Park Service Area 1	10001737-0001 RP Parks & Open Spaces	10000 Operating	495001 ITI Fr 1G-General Fund					71,441	10,000	81,441	81,441	10,000	91,441
102069 10000 NOPROJ_10020 10024383	10020 GF Continuing Authority	262676 REC Capital Projects	10024383-0001 Botanical Garden Improve	17388 RP Botanic	495001 ITI Fr 1G-General Fund					286,710		286,710	286,710		286,710
102071 12360 NOPROJ_12360 NOPROJ	12360 SR Golf Fund Annual	150697 REC Golf General	10001737-0001 RP Parks & Open Spaces	10000 Operating	493001 OTI Fr 1G-General Fund					7,011,600		7,011,600	7,011,600		7,011,600
102112 10020 10013668_10000 NOPROJ	10000 GF Annual Account Ctrl	150705 REC Park Support-Genera	10001737-0001 RP Parks & Open Spaces	10000 Operating	495001 ITI Fr 1G-General Fund			One-Time		1,001,225		1,001,225			
102137 11900 NOPROJ_11900 10013710		150727 REC Marina General	10013710-0005 Rec:Revenue Transfer-Su	15164 RP Rec_rev	495005 ITI Fr 25-Crf-Culture & F					405,210		405,210	405,210		405,210
FY2019 102160 12360 NOPROJ_13370 NOPROJ	13370 SR Open Space&Park-Av	150705 REC Park Support-Genera	10001737-0001 RP Parks & Open Spaces	10000 Operating	493012 OTI Fr 25-Gol-Golf Fund					1,180,000		1,180,000	1,180,000		1,180,000
102161 12360 NOPROJ_12350 CRPGLF	12350 SR Golf Fund -Continuin	150697 REC Golf General	10013347-0001 Golf Program	14812 RP Golf Prc	495009 ITI Fr 25-Gol-Golf Fund					330,000		330,000	330,000		330,000
102281 13370 NOPROJ_13360 VARIOUS	13360 SR Open Space-Continu	150705 REC Park Support-Genera	10013710-0005 Rec:Revenue Transfer-Su	15164 RP Rec_rev	495012 ITI Fr 25-Osp-OpenSpac					9,143,525		9,143,525	9,143,525		9,143,525
102874 14820 10001172_10000 NOPROJ	10000 GF Annual Account Ctrl	232197 REC Administration	10001737-0001 RP Parks & Open Spaces	10000 Operating	493043 OTI Fr 7E-Gf-Gift Funds					200,000		200,000	200,000		200,000
102875 13370 NOPROJ_10000 NOPROJ	10000 GF Annual Account Ctrl	232197 REC Administration	10001737-0001 RP Parks & Open Spaces	10000 Operating	493017 OTI Fr 25-Osp-OpenSpa					2,123,718		2,123,718	2,123,718		2,123,718
102928 FR RPAGFACP-CRPYHD _ RPCRFRPA-		262676 REC Capital Projects	10031044-0001 Marina Dredging	15160 RP Yh Mari	493003 OTI Fr 1G-General Fund					1,000,000		1,000,000	1,000,000		1,000,000

For reference, several look-up tabs list the PeopleSoft account, department, fund, project, activity, and authority codes available in BPMS. If any codes required to complete the revenue transfer entry are unavailable in BPMS, then these codes must be subset. Please refer to the section on Subsetting.

Appendix H: Sample Budget Certification Letter

{Date}

Ashley Notini Groffenberger, Mayor's Budget Director
City and County of San Francisco City Hall, Room 288

Angela Calvillo, Clerk of the Board, Board of Supervisors
City and County of San Francisco City Hall, Room 244

Ben Rosenfield, Controller
City and County of San Francisco City Hall, Room 316

RE: Adopted Budget for FY 2021-22 & FY 2022-23

Dear Colleagues:

I hereby certify, in conformance with San Francisco Charter Section 9.115 and San Francisco Administrative Code Section 3.14, that the funding provided in the budget for FY 2021-22 and FY 2022-23 as adopted by the Board of Supervisors is adequate for my department to meet service levels as proposed to the Board.

I anticipate that I shall make no requests for supplemental appropriations barring unforeseen circumstances.

Sincerely,

{Department Head}
{Title}

cc: Ashley Notini Groffenberger, Mayor's Budget Director
cc: Michelle Allersma, Controller's Office, Budget and Analysis Division Director

Appendix I: Mayor's, Controller's Budget & Analysis, and Controller's Accounting Operations Contacts

Dept. #	Code	Department Name	Mayor's Office	Controller's Budget & Analysis	Controller's Accounting Operations
62	AAM	Asian Art Museum	Sally Ma	Risa Sandler	Jane Yuan/ Senna Osby
70	ADM	General Services Agency - Administrative Services	Adrian Liu	Edward de Asis	Maricar Gratuito
13	ADP	Adult Probation	Andrea Lynn	Nick Leo	Jane Yuan/ Janica Li
27	AIR	Airport	Andrea Lynn	Nick Leo	Melson Mangrobang
28	ART	Arts Commission	Sally Ma	Mendy Ma	Jane Yuan/ Senna Osby
2	ASR	Assessor/Recorder	Morgan Owens	Josh Oehler	Maricar Gratuito
1	BOS	Board of Supervisors	Anna Duning	Michael Mitton	Jane Yuan/ Senna Osby
3	CAT	City Attorney	Matthew Curtois	Ysabel Catapang	Maricar Gratuito
64	CFC	Children & Families Commission	Anna Duning	Mendy Ma	Jane Yuan/ Senna Osby
23	CHF	Children, Youth & Their Families	Lillian Patil	Mendy Ma	Jane Yuan/ Senna Osby
9	CON	Controller	Morgan Owens	Ysabel Catapang	Melson Mangrobang
29	CPC	City Planning	Morgan Owens	David Ly	Maricar Gratuito
10	CRT	Superior Court	Andrea Lynn	David Ly	Jane Yuan/ Janica Li
30	CSC	Civil Service Commission	Camilla Taufic	Michael Mitton	Jane Yuan/ Senna Osby
17	CSS	Child Support Services	Andrea Lynn	Josh Oehler	Jane Yuan/ Senna Osby
4	DAT	District Attorney	Andrea Lynn	Ysabel Catapang	Jane Yuan/ Janica Li
19	DBI	Department of Building Inspection	Morgan Owens	David Ly	Maricar Gratuito
88	DPA	Department of Police Accountability	Camilla Taufic	Josh Oehler	Jane Yuan/ Janica Li
81	DPH	Department of Public Health	Anna Duning	Mendy Ma	Jane Yuan/ Janica Li
90	DPW	General Services Agency - Public Works	Adrian Liu	Edward de Asis	Melson Mangrobang
45	HSA	Human Services Agency	Anna Duning	Mendy Ma	Sally Chan
77	DEM	Emergency Communications	Matthew Curtois	Nick Leo	Jane Yuan/ Janica Li
21	ECN	Economic & Workforce Development	Matthew Curtois	Mendy Ma	Maricar Gratuito
22	ENV	Environment	Sally Ma	Nick Leo	Maricar Gratuito
18	ETH	Ethics Commission	Sally Ma	Michael Mitton	Maricar Gratuito
61	FAM	Fine Arts Museum	Sally Ma	Michael Mitton	Jane Yuan/ Senna Osby
31	FIR	Fire Department	Matthew Curtois	Josh Oehler	Jane Yuan/ Janica Li
97	GEN	General City Responsibility	Lillian Patil	Michelle Allersma/ Risa Sandler	
4	HRC	Human Rights Commission	Camilla Taufic	Ysabel Catapang	Jane Yuan/ Senna Osby
33	HRD	Human Resources	Camilla Taufic	Michael Mitton	Maricar Gratuito
84	HOM	Dept. of Homelessness and Supportive Housing	Lillian Patil	Edward de Asis	Sally Chan
55	HSS	Health Service System	Camilla Taufic	Risa Sandler	Maricar Gratuito
12	JUV	Juvenile Probation	Camilla Taufic	Edward de Asis	Jane Yuan/ Janica Li
41	LIB	Public Library	Matthew Curtois	Michael Mitton	Jane Yuan/ Senna Osby
63	LLB	Law Library	Adrian Liu	Risa Sandler	Jane Yuan/ Senna Osby
35	MTA	Municipal Transportation Agency (MTA)	Morgan Owens	Josh Oehler	Melson Mangrobang

25	MYR	Mayor	Morgan Owens	Mendy Ma	Maricar Gratuito
37	BOA	Board of Appeals	Sally Ma	Nick Leo	Maricar Gratuito
5	PDR	Public Defender	Andrea Lynn	Nick Leo	Jane Yuan/ Janica Li
38	POL	Police Department	Andrea Lynn	Josh Oehler	Jane Yuan/ Janica Li
39	PRT	Port	Matthew Curtois	Josh Oehler	Maricar Gratuito
40	PUC	Public Utilities Commission	Morgan Owens	Nick Leo	Jane Yuan/ Senna Osby
42	REC	Recreation & Park	Adrian Liu	Josh Oehler	Melson Mangrobang
80	REG	Elections	Adrian Liu	Ysabel Catapang	Maricar Gratuito
44	RET	Retirement System	Camilla Taufic	Michael Mitton	Jane Yuan/ Senna Osby
65	RNT	Rent Arbitration Board	Morgan Owens	Mendy Ma	Maricar Gratuito
60	SCI	Academy of Sciences	Sally Ma	Ysabel Catapang	Jane Yuan/ Senna Osby
6	SHF	Sheriff's Department	Camilla Taufic	Edward de Asis	Jane Yuan/ Janica Li
75	TIS	General Services Agency - Technology	Andrea Lynn	Nick Leo	Maricar Gratuito
8	TTX	Treasurer / Tax Collector	Morgan Owens	Michael Mitton	Maricar Gratuito
99	UNA	General Fund Unallocated		Michelle Allersma/ Risa Sandler	
7	USD	County Office of Education		David Ly	Melson Mangrobang
46	WAR	War Memorial	Sally Ma	Ysabel Catapang	Jane Yuan/ Senna Osby
48	WOM	Department on the Status of Women	Andrea Lynn	Ysabel Catapang	Maricar Gratuito
	OCII	Office of Community Investment and Infrastructure	Morgan Owens	Risa Sandler	Melson Mangrobang

Mayor's Budget Office	
Matthew Curtois	(415) 554-6617
Ashley Groffenberger	(415) 554-6511
Anna Duning	(415) 554-6216
Adrian Liu	(415) 554-6659
Kelly Kirkpatrick	(415) 554-6125
Andrea Lynn	(415) 554-6656
Sally Ma	(415) 554-5965
Morgan Owens	(415) 554-6639
Lillian Patil	(415) 554-5169
Camilla Taufic	(415) 554-6466

Controller's Budget Office	
Michelle Allersma	(415) 554-4792
Edward de Asis	(415) 554-7663
Ysabel Catapang	(415) 554-5253
Nick Leo	(415) 554-7575
Carol Lu	(415) 554-7647
David Ly	(415) 554-7837
Mendy Ma	(415) 554-5247
Michael Mitton	(415) 554-6626
Joshua Oehler	(415) 554-7535
Risa Sandler	(415) 554-5254

Controller's Accounting Operations	
Sally Chan	(415) 554-7418
Maricar Gratuito	(415) 554-6627
Janica Li	(415) 554-7516
Melson Mangrobang	(415) 554-5158
Senna Osby	(415) 554-7567
Jane Yuan	(415) 554-7546

* While we are working from home due to the COVID-19 pandemic, please reach out to your analysts via email.