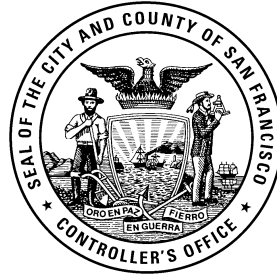# City & County of San Francisco

Mayor's Office Instructions

&

Controller's Technical Instructions

December 11, 2009

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Budget Schedule

Thursday, December 31, 2009
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- Department Technology Plans, Form 5 Sections 1-3 and 5-11, due to COIT

Friday, January 22, 2010
- Capital Budget requests due to the Capital Planning Committee

Friday, January 29, 2010
- Technology Project Proposals, Form 5 Section 4, due to COIT for all IT projects greater than $100,000

Monday, February 1, 2010
- Efficiency Plans due to the Mayor's Budget Office, the Controller, and the Board of Supervisors

Monday, February 22, 2010
- Final Budget Submissions due to the Controller**
- Department Submissions of Budget Request including all forms due to Controller's Office
- All capital projects funded with non-General Fund money loaded by departments into budget system

Monday, March 1, 2010
- Controller's Submission of the FY 2010-11 budget requests to the Mayor's Office
- Deadline for full entry of Performance Measurement data for the midyear update

Friday, April 2, 2010
- May 1st Enterprise Departments submit all budget related legislation to the Mayor's Office

Monday, May 3, 2010
- Mayor's Proposed May 1st Enterprise Budget due to the Board
- Capital Budget submitted by City Administrator's Office to Capital Planning Committee for final review and adoption
- General Fund Departments submit all budget related legislation to Mayor's Office

Tuesday, June 1, 2010
- Mayor's Citywide Proposed Budget due to the Board

Wednesday, June 30, 2010
- Enactment of Interim Appropriation Ordinance

Friday, July 16, 2010
- Board of Supervisors Budget Consideration (anticipated date)

Friday, July 30, 2010
- Final Board Budget Adoption

Tuesday, August 31, 2010
- Department Budget Certification Letter to the Mayor's Office, Board of Supervisors & Controller

**Extensions of the February 22, 2010 budget submission deadline require approval from both the Controller's Budget Office and the Mayor's Budget Office. Extensions will be granted only in exceptional cases.

Introduction – User Guide

This document contains the Mayor's Office policy instructions and the Controller's technical instructions for preparation of the Fiscal Year (FY) 2010-11 budget. The document is divided into four major parts:

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

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

Section III – Efficiency Plans and Performance Measures: Outlines requirements for Efficiency Plans and provides guidance for creating and updating performance measures.

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

Section V - Controller's Guidelines: Provides detailed information concerning the technical aspects of budgeting.

The following documents may be useful to you as you prepare your FY 2010-11 Budget and are available as listed:

- Chart of Accounts
    - http://famis.sfgov.org/controllerspolicies/
    - Controller's Office, City Hall, Room 316
- These Instructions
    - http://www.sfgov.org/site/controller_index.asp?id=1826
    - Controller's Budget Office, City Hall, Room 312
- Budget Forms
    - http://www.sfgov.org/site/controller_index.asp?id=1826
- Budget System and helpful links
    - http://budget.sfgov.org/

For questions concerning the Mayor's Office Policy Instructions, contact the Mayor's Budget Office. For questions concerning the Controller's Technical Instructions or the new budget system, contact the Controller's Budget Office. Your department's designated analyst in the Mayor's Budget Office and Controller's Budget Office is listed in Appendix H.

Mayor's Office Policy Instructions

1. Overview

The Mayor's Budget Office projects a $522.2 million shortfall for FY 2010-11, assuming current spending levels and estimated revenue shortfalls. As you know, we have required all departments to submit plans to reduce their General Fund spending in the current year by 3.9 percent in order to address the FY 2009-10 revenue shortfall. If all of these mid-year adjustments are annualized, the deficit will be reduced by approximately $56.3 million. The following table shows contributing factors to the shortfall, which is a result of weakness in local revenues, a loss of one-time sources including the rainy day reserve and federal stimulus revenues, and increased costs:

REVENUE	
(81.4)	General Tax, State, Federal, and other revenue weakness
(49.2)	Loss of Rainy Day Reserve Revenues
(62.2)	Loss of FMAP federal stimulus funding (includes FY 08-09)
(35.4)	Loss of Other Starting Fund Balance
(40.0)	Estimated State Budget Impact
(22.5)	Other
(290.7)	**Revenue Total**

EXPENDITURES	
(41.3)	Expiration of Labor Give-Backs and existing MOU Wage Increases
(63.3)	Health, Retirement, and Other Benefit Increases
(57.5)	Loss of one-time expenditure savings (e.g., Capital, Equipment) FY 09-10
(69.4)	Other Expenditure Increases
(231.5)	**Expenditure Total**

SUMMARY	
(290.7)	Revenues
(231.5)	Expenditures
(522.2)	**Projected General Fund Deficit for FY 10-11**

We are asking departments to propose significant reductions to their base General Fund budgets. As you know, it is better to plan for and implement reductions over a 15-month period. Departments are encouraged to propose reductions in the current year and the budget year to meet the target reduction.

2.   Financial Targets and Policy Instructions

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.

Instruction #1: Budget Savings Equal to 20% of Base General Fund Support

Departments are instructed to submit budget requests for FY 2010-11 that reflect at least a 20 percent reduction in General Fund support. Of the 20 percent reductions proposed, at least 15 percent should be ongoing, and no more than 5 percent should be one-time in nature. Mid-year reductions in the current year may also be applied toward department targets (see *Instruction #3, below*). Departments should contact their assigned analyst in the Mayor's Budget Office to obtain their specific base budget reduction targets.

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

- **All departments are instructed to prioritize operating efficiencies, especially reductions in administrative staffing and overhead costs ahead of reductions in core services to the public.**

Using Budget Form 1A, departments should provide a summary of major changes in operations including resource allocations assumed in the proposed budget. Examples of these highlights include new or increased budget investments, any programmatic improvements, new initiatives, changes in staffing levels as well as service reductions.

Instruction #2: Submit Additional Contingency Savings of 10%

Departments should submit a prioritized contingency plan with their budget submission equal to 10 percent of their reduced General Fund base on Form 6. Details about positions reductions should be provided on Form 7C. Contingency plans may include both one-time and ongoing solutions. We are likely to need some or all of your contingency reductions in order to balance the citywide deficit. Moreover, the Mayor's Budget Office may need to work with your department to find savings beyond the target and contingency.

Instruction #3: Coordinate any Additional Mid-Year Cuts with the Mayor's Budget Office

Departments are encouraged to begin meeting their targets by proposing reductions effective in the current year. Mid-year reduction proposals over and above the target amounts requested in December, 2009 to meet the $45 million FY 09-10 budget shortfall may be applied toward department budget year targets. Please contact your Mayor's Budget Analyst to discuss any savings proposal, including any legislation needed in the current year.

Instruction #4: Identify Position Reductions Resulting in Layoffs and Vacant Position Eliminations

Form 7A is for position reductions resulting in layoffs. Form 7B is for position reductions which do not result in layoffs. Departments **must** contact their analyst at the Mayor's Office of Public Policy and Finance prior to deleting any filled positions in the budget system, and before issuing any layoff notices.

Instruction #5: Request Funding for Efficiency Proposals

The Mayor's Office invites proposals for one-time funding to implement efficiency measures that result in long-term General Fund savings or revenue enhancement. If the efficiency investment is projected to generate savings or revenues in FY 2009-10 or FY 2010-11, partial credit may be provided to offset target reductions that may be issued in FY 2010-11, pending verification by the Mayor's Budget Office and/or the Controller's Office.

Proposals may be submitted by individual General Fund or enterprise departments, groupings of departments, or by City contractors via a City department. All requests should be submitted on Form 10. One example of an efficiency proposal might be a technology systems investment that is anticipated to result in labor cost savings.

Instruction #6: Submit Functional and Position Level Organization Charts

Departments are required to submit two versions of the department's organization chart. The first should be a one-page high-level display of the major divisions or functional areas within the department. The second should provide position-level detail (job class, title, and FTEs) and should identify those positions that have been eliminated in the proposed budget, as well as those that are vacant as of February 1, 2010. Please include three copies of the detailed organization charts with your budget submission.

Instruction #7: 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 Analyst's Office in developing their budget submissions. In addition, departments are encouraged to consider the reports of the 2010 Budget Improvement Project and the CBO Taskforce in their budget submissions.

Instruction #8: Review Current Position Classifications and Recommend Changes

As part of the budget planning process, all departments should review existing filled and vacant positions to determine whether each associated job classification is appropriate for the work being performed and the department's operational needs. In general, the organizational hierarchy within a classification or promotional series should result in the largest population of employees at the journey level, with smaller numbers of employees in classifications at higher levels in the series. Therefore, departments should consider strategic reductions consistent with an appropriate organizational hierarchy for the functions being performed. To the extent that some work may be reassigned to individuals in existing or new positions in other classifications, departments must

ensure that this work is entirely consistent with the job duties of the classification to be used. For assistance in making these determinations, please contact the Department of Human Resources Classification and Compensation Unit.

Instruction #9: Review and, Where Possible, Renegotiate Existing Contracts

Departments are directed to review existing contracts for personal services, procurement of goods and service and other expenditures to determine whether more favorable rates or terms can be negotiated as a result of changing economic conditions. Details about changes to contracts should be included in Form 11.

Controller's Technical Instructions

1.   Required Departmental Submissions

Reorganization Requests: December 31, 2009
Any department requesting reorganization must submit requests to the Controller's Office and the Mayor's Budget Office by December 31, 2009. If you are considering reorganization, you should discuss your proposal with the Controller's Office well in advance of the deadline. See page 84 for details on the requirements for reorganization.

Technology Plan: December 31, 2009
Submit Department Technology Plan, Form 5 Sections 1-3 and 5-11, to COIT using the Template in Appendix G of these instructions. . All departments must fill out Sections 1-2 and 5-11, no matter what the funding level.

Capital Budget Request: January 22, 2010
Submit Capital Budget Requests greater than $50,000 to the Capital Planning Committee using the Capital Planning & Reporting Database (see Budget Form 9). These requests also must be included in the Annual Departmental Budget Request to the Controller's Office on Monday, February 22, 2010.

Technology Project Proposals: January 29, 2010
 Submit Technology Project Proposals, Form 5 Section 4, online to COIT for all IT projects exceeding $100,000. All departments must fill out Sections 1-2 and 5-11, no matter what the funding level.

Efficiency Plan: February 1, 2010
Departments must submit the Efficiency Plan directly to the Mayor's Budget Office, the Board of Supervisors, and the Controller's Office by February 1, 2010. This date precedes the due date for the remainder of the budget submission to the Controller and the Mayor's Office. See page 15 for more details.

Annual Departmental Budget Request: February 22, 2010
All departments must submit one hard copy and one electronic copy of their budget requests and supporting documents to the Controller's Budget Office and to the Mayor's Budget Office. Please submit the electronic copy via email or CD to your assigned Mayor's and Controller's Office analysts. Departments must have completed changes to the budget system at this time. Documents required in the budget submission include:

- Form 1A -   Summary of Major Changes Reflected in the Proposed Budget
- Form 1B -   Budget Book Graphs

- Form 1C -   Organizational Chart
- Form 2A -   Department Revenue Report
- Form 2B -   Schedule of Licenses, Permits, Fines & Service Charges
- Form 2C -   Fee Cost Recovery Form
- Form 3A -   Program Expenditure Report
- Form 3B -   Budgeted Expenditures for Children's Services
- Form 3C -   Public Education Enrichment Fund
- Form 4 -   Equipment Form
                  Must be submitted to the Controller's Budget Office (Room 312) prior to loading into the budget system to create equipment numbers
- Form 5 -   Technology Plan and Project Proposals (submitted online)
- Form 6 -   10% Contingency Plan Proposals
- Form 7A -   Position Reductions Resulting in Layoffs
- Form 7B -   Vacant Position Eliminations
- Form 7C -   Contingency Position Reductions
- Form 8 -   Local Legislative Changes Assumed in Budget Submission
- Form 9 -   Capital Budget Request Form (submitted online)
- Form 10 -   One-time Efficiency Proposals
- Form 11 -   Contract Budget Changes
- Prop J -   Contracting Out (See Appendix F)

You may download all templates and forms from the City Intranet Forms Center at http://www.sfgov.org/site/controller_index.asp?id=1826, or you may request an electronic copy via email from the Controller's Budget Office.

Performance Measures: March 1, 2010

Departments are required to submit data on their performance measures at least twice annually. The due date for midyear data entry is Monday March 1, 2010. See page 15 for more details.

Budget Certification Letter: August 31, 2010

San Francisco Charter Section 9.115 and San Francisco Administrative Code Section 3.14 require that each department head certify that the funding provided in the budget as adopted by the Board of Supervisors is adequate for their department to meet the service levels and operations proposed for the fiscal year. This certification takes the form of a letter addressed to the Mayor, Board of Supervisors, and Controller, and must be issued within 30 days of the Board of Supervisor's adoption of the budget. Appendix B contains a template for the certification letter. Certifications are due by **Tuesday, August 31, 2010**.

2.   What's New

Two-Year Budget Cycle
On November 3, 2009, voters passed Proposition A, which set the City on the path toward a rolling two-year budget cycle. The proposition provided for the two-year budget process to be piloted in the FY 2010-11 budget by selected non-general fund departments, which we anticipate

will include the Airport, Port and Public Utilities Commission, along with the Municipal Transportation Agency (MTA), which has already been on a two-year budget cycle.

The early implementation department list will be finalized through an ordinance to be submitted by the Mayor. All other departments will submit their first two-year budgets for the FY 2012-13 budget year.

We will send separate instructions related to two-year budgeting to the early implementation departments.

Budget Performance and Measurement System Upgrade
For FY 2010-11, the Budget Performance and Measurement System has been upgraded and includes some new features. New department budget staff are required to attend training before using the budget system, and all budget staff are encouraged to attend a refresher course. If you have not yet signed up for training, please contact your Controller's Office Budget Analyst.

The budget system is accessible using Microsoft Internet Explorer at the following address:

http://budget.sfgov.org/

For instructions on using the new budget system, see the budget system user training guide.

Changes to Budget Forms
The following forms are new or have been changed for FY 2010-11. For detailed instructions on submitting these forms, see Section IV of this booklet.

- *Form 7: Expenditures Over-Target.* In FY 2010-11, departments will not have to submit this form. Form 7 now pertains to "Position Reductions".
- *Form 8: Contract Budget Form.* In FY 2010-11, this is now Form 11. Form 8 now pertains to "Local Legislative Changes".

3.   Key Reminders

Information Technology (IT) Subobjects
In order to capture appropriations and expenditures for Information Technology (IT) activities and supplies, departments are required to budget and post actual expenditures for all IT-related expenditure items in one of the following subobjects:

02761	Systems Consulting Services
02911	DP/WP (Data Processing/Word Processing) Equipment Maintenance
03111	Data Processing Equipment Rental
03596	Software Licensing Fees
04921	Data Processing Supplies
04973	Data Bases – Library Only
06061	Data Processing Equipment
06161	Data Processing Equipment – Lease/Purchase-Initial

06261	Data Processing Equipment – Lease/Purchase-Renewal
06361	Data Processing Equipment – Lease/Purchase-Finance Agency-Initial
06461	Data Processing Equipment – Lease/Purchase-Finance Agency-Renewal

Note that departments should use subobject 04921 for all data processing equipment and no longer use subobject 04925, which was used for Minor Data Processing Equipment.

Air Travel and Carbon Offset Program
Departments are required to budget air travel separately from other employee travel in subobject 02103; non-air travel should be budgeted in subobject 02105. Pursuant to Executive Order 07-13, 13 percent of the City's air travel budget will be used to purchase carbon offsets through the Department of the Environment. The Mayor's Office and the Controller's Office can work with Departments to determine the best means for implementing this program.

Policy for Restoring Items Rejected by the Mayor or the Board
Pursuant to San Francisco Charter Code Section 9.113(c), "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 year 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 and/or Board of Supervisors reduces an expenditure in departments' budgets after the February 22 departmental submission. Reductions proposed by departments in their budget submissions and accepted by the Mayor and Board of Supervisors, however, would **not** require a two-thirds vote if subject to a supplemental appropriation ordinance to restore that reduction.

Annual Efficiency Plan and Performance Measures

Strategic Planning, Customer Service, and Performance Evaluation

The San Francisco Performance and Review Ordinance (Administrative Code Chapter 88) requires that each City department prepare an annual Efficiency Plan containing elements for strategic planning, customer service, and performance evaluation and measurement, as described below.

> Sec. 88.4 Efficiency Plans.
>
> (a) Beginning in 2007 and each year thereafter, the head of each department shall prepare and submit to the Mayor and to the Board of Supervisors by February 1st a departmental efficiency plan. Each plan shall address the following elements and each plan shall cover a period of not less than three years forward from the fiscal year in which it is submitted.
>
> (b) In developing its efficiency plan, the department shall solicit and consider the views and suggestions of those persons and entities potentially affected by or interested in the plan. Departments are encouraged to conduct town meetings, open houses, or other public forums during the development of the plan to solicit public comments and information.

Departments must submit the Efficiency Plan directly to the Mayor's Budget Office, the Board of Supervisors, and the Controller's Office (contacts below) by **February 1, 2010**. This date precedes the due date for the remainder of the budget submission to the Controller and the Mayor's Office.

Mayor's Office:	Rebekah.Krell@sfov.org
Clerk of the Board:	Board.of.Supervisors@sfgov.org
Controller's Office:	performance.con@sfgov.org

A. Strategic Planning

> Sec. 88.4(a)(1) Strategic Planning. This element shall include: a comprehensive mission statement as required by Section 3.5 of the San Francisco Administrative Code; a description of the department's major program areas or operational functions; outcome-related goals and objectives for each; and a discussion of how current resource levels and resource levels requested for the coming fiscal year impact the department's ability to achieve stated objectives.

This element of the Efficiency Plan should also summarize any recent strategic planning activities the department has undertaken and major changes in program areas or operations.

B. Customer Service

> Sec. 88.4(a)(2) Customer Service. This element, which shall satisfy the requirements of Charter Section 16.120, shall include: identification of internal and external customers; defined benchmarks of quality customer service provision; and a discussion of the department's success in meeting stated benchmarks.

City Charter Appendix F charges the Controller's Office with reviewing and making recommendations to departments to improve the effectiveness of their customer service plans. In FY2009-10, the Controller's Office, 311, and the Department of Human Resources will be working with departments to improve their customer service planning and implementation. One aspect of that effort will be reviewing Customer Service plans submitted (within Efficiency Plans) in February 2010 and providing feedback to departments on the completeness and quality of the plans, covering issues such as whether departments have accurately identified customers and have undertaken customer service improvement initiatives or evaluated their customer service and satisfaction. Contact Kristen Guhde (415-554-7527) in the Controller's Office, City Services Auditor for guidance on creating effective customer service plans. The Controller's Office has created a prequalified list of research firms that can help departments measure their customer service and satisfaction (http://famis.sfgov.org/pubopinion). The Controller's Office Citywide Performance Measurement (PM) Program will also be encouraging departments in FY2009-10 to add measures of customer service and satisfaction to their performance measures in the citywide performance measurement system.

C. Performance Evaluation

> Sec. 88.4(a)(3) Performance Evaluation. This element shall include: clearly defined performance measurements for each departmental objective; prior fiscal year targets and actual performance for each measure; current fiscal year targets and year to date actual performance; proposed budget year performance targets; and a discussion of any variance between targets and actual performance.

To satisfy the requirements of the Efficiency Plan Performance Evaluation element, departments should run the "Department Short Summary Annual Report" in the PM system and attach it to their Efficiency Plan for submission by **February 1, 2010**. Refer below for additional information on generating this report. However, the deadline for full entry of performance measurement data into the performance measurement system for the midyear update is **March 1, 2010.**

D. Midyear Performance Measurement Data Entry

Departments are required to submit data on their performance measures at least twice annually. The due date for midyear data entry is **Monday March 1, 2010**. The City has an online database system

that is utilized to enter and store citywide performance information. Part of the planned revision of the City's budgeting system, the performance management (PM) system was deployed in August 2007 and is now available for direct entry by departments from the budget intranet site at http://budget.sfgov.org/ and clicking on the "Metrics" link under Entry, Performance Measurement.

For the midyear data collection that accompanies the yearly budget submission, the primary contact (or "owner") of each department in the PM system shall be responsible for updating the data. For basic login and navigation in the system, please consult the resource materials that can be accessed by going to the budget intranet site (http://budget.sfgov.org/) and clicking on the "Training Resources" link, under Performance Measurement, at the lower right part of the screen. Specific requirements and directions for entering midyear data are included below. Please also feel free to contact a member of the Citywide Performance Measurement Program for more information regarding the system or data entry requirements at performance.con@sfgov.org or by calling (415) 554-5391.

1. Detailed Instructions

Below is a summary of the data entry required for each measure for the FY 2009-10 midyear data entry cycle, which includes the FY 2010-11 budget entries. To add or change data, users must access the PM system and access the detailed information for each performance measure ("metric").

At the metric level:

"Details" Tab:

Description: Be sure your description of the performance measure is up to date and accurate. Click on the "Set Properties" icon in the upper right to make changes in the Details Tab if needed. Note: Should one of your measure's definition change, then historical data should be revised to reflect that change, or a new performance measure should be created. Consult your resource materials or contact a member of the Citywide Performance Measurement Program for help in adding new measures.

Technical Description: Be sure your technical description of the performance measure is up to date and accurate. This is the field to provide a description of your data collection methodology and data sources (under the header "Collection Method") as well as the frequency of the data availability ("Timing"). Please provide a complete description of these in order for data reliability to be assessed.

"History" Tab (List View):

Six-Month Actuals FY 10: Click on the yellow pencil icon to enter edit mode, and enter your six-month actual for the period July 2009 to December 2009 in the Actual column. Note that the system uses fiscal years. In most cases, this will require entering your data in the cell for the month of December FY 2010 (monthly and quarterly entries are also possible).

Target FY 10: Your FY 2009-10 target values should be present from the last budget update in February 2009, and should not be changed.

Note: Your midyear actual data will be compared to the midyear target data, so you should have selected a figure that represents your target at midyear, whether half your annual target or another figure. Departments also have the option of providing targets on a quarterly or monthly basis if they are entering actual data at that level as well.

Projected FY 10: Based on your six-month actual data, provide a projection for the full 12 months of the fiscal year. Enter this figure into the June FY2010 line in the Projected column.

Target FY 11: Each year during budget submissions, departments are asked to select their performance targets for the budget year. Using the time period selector, go to time period FY 2011 and enter your targets for next fiscal year (e.g., December FY 2011 and June FY 2011) in the Target column.

Tolerance: 10% is the default for all performance measure data. Enter "10" in the Tolerance column corresponding to where you enter your FY 2011 targets.

Comments: Please utilize the existing comment fields to provide explanations. Comments are reflected as yellow "post-its" and you may click on this symbol, in the correct time period on the history tab, list view, to get the display of the three fixed comment fields:

> **FY 10 Six Mo Actual Explanation:** Use this comment field to provide explanations on changes in the data or FY 2010 six month actual results not matching six month targets for FY 2010. Explanations of your FY 2010 year-end projection go into this field as well.

> **FY 11 Proposed Target Explanation**: Use this comment to explain the new target chosen for FY 2011, especially if it varies significantly from your FY 2010 target.

> **FY 10 Six Mo Dept Comments:** This is a general comment field (optional) for information not included above.

To review your data entries, PM system users should utilize the views and reports provided by the PM system. See Appendix D for samples of two printable reports available in the PM system. The "Department Short Summary Mid-Year Report" provides a summary of all measures with data (excluding descriptions and comments), and the "Department Measures Summary Semi-Annual Report" provides all measures with data, descriptions and comments.

When you have completed your data entries in the PM system, please email the Citywide Performance Measurement Program at performance.con@sfgov.org to confirm completion.

PM System Training January 2010: The department performance measurement contacts will be notified in December 2009 of the exact dates for the January 2010 PM system training classes.

2. Guidance on Developing Useful Measures

Departments have been retaining the performance measures developed in previous years to build a history of performance information. In recent years the Controller's Office, Mayor's Budget Office, and the Board of Supervisors have encouraged departments to implement measures of program outcomes focusing on their key service areas. This includes customer service/satisfaction and other measures of the quality of the services provided.

The midyear / budget update is the recommended time to add new performance measures and delete outdated performance measures. Please carefully plan your changes to meet the deadline, and consult with the Citywide Performance Measurement Program if you are deleting measures, or if you need technical assistance as you add new goals or performance measures.

Departments seeking to comprehensively review their performance measures can consult the resource materials mentioned above, particularly the *Guide to Good Measures*, accessible on the intranet at http://budget.sfgov.org/PDF/PM_GuideToGoodMeasures.pdf, or may contact the Citywide Performance Measurement Program directly for technical assistance at performance.con@sfgov.org or by calling (415) 554-5391.

Budget Submission Forms and Instructions

Form 1:   High-level Detail

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

Using Budget Form 1A, departments should provide a summary of major changes in operations including resource allocations assumed in the proposed budget. Examples of these highlights include: new or increased budget investments, any programmatic improvements, new initiatives, changes in staffing levels, as well as administrative and service reductions. Where applicable, please identify resulting service impact with specific estimates, if available, and fiscal impact of the major changes.

Form 1B: Budget Book Graphs

Using the provided template, departments are asked to submit two graphs for inclusion in the Mayor's Budget Book. The graphs should illustrate meaningful trends or provide descriptive information about the department's budget or operations. Graphs submitted by the department may describe:

- Trends in the provision of public service, caseload, etc.,
- Composition of revenues or sources,
- Allocation of resources by program or service type, and/or
- Other trends or allocations.

Form 1C: Organizational Charts
(sample not included)

Departments are asked to submit two types of organization charts:
- A one-page high-level chart that includes the functional units of the department.
- A position-level detail chart identifying job classes, titles, FTE counts, positions targeted for layoffs in FY 2010-11, and those vacant as of February 1, 2010. Please include three copies of the detailed organization charts with your budget submission.

BUDGET FORM 1A: Summary of Major Budget Changes
DEPARTMENT NAME:

Please identify major changes in department budget submission including increased investments and/or reductions made to achieve budget target.

Program Code	Program Title	FY 2009-10 Budget Investment				FY 2010-11 Budget Investment				Change in Budget					Explanation of Increase or Reduction and Resulting Service Impact.
		Non General Fund Sources	General Fund Sources	Total	FTEs	Non General Fund Sources	General Fund Sources	Total	FTEs	Non General Fund Sources	General Fund Sources	Budget Year - Current Year Amount	Budget Year - Current Year FTE	
				$ -				$ -		$ -	$ -	$ -	-	
				$ -				$ -		$ -	$ -	$ -	-	
				$ -				$ -		$ -	$ -	$ -	-	
				$ -				$ -		$ -	$ -	$ -	-	
				$ -				$ -		$ -	$ -	$ -	-	
				$ -				$ -		$ -	$ -	$ -	-	
				$ -				$ -		$ -	$ -	$ -	-	
				$ -				$ -		$ -	$ -	$ -	-	
				$ -				$ -		$ -	$ -	$ -	-	
				$ -				$ -		$ -	$ -	$ -	-	
				$ -				$ -		$ -	$ -	$ -	-	
Total		$ -	$ -	$ -	-	$ -	$ -	$ -	-	$ -	$ -	$ -	-	

BUDGET FORM 1B: BUDGET BOOK GRAPHS
DEPARTMENT NAME:

SAMPLE GRAPH

Department:	
Title:	Permits Issued (FY 2001 - FY 2008)
Type of Graph (Line, Pie, Bar, etc.):	Bar Chart
Caption/Description:	The number of permits issued has more than doubled since fiscal year 2000.

Data:	
Fiscal Year	Number of Permits Issued
2002	10000
2003	10100
2004	10200
2005	10300
2006	10400
2007	10500
2008	10600
2009	10700
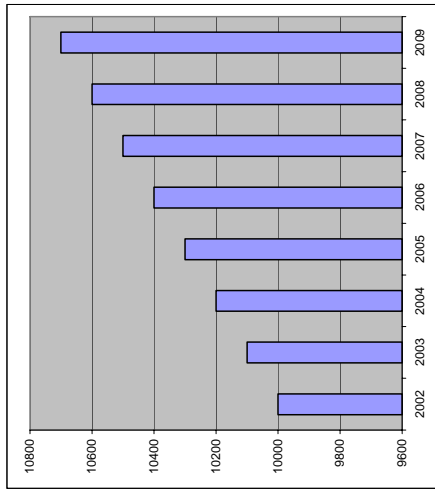
GRAPH 1

Department:	
Title:	
Type of Graph (Line, Pie, Bar, etc.):	
Caption/Description:	

Data:	
Fiscal Year	Number of Permits Issued
2002	
2003	
2004	
2005	
2006	
2007	
2008	
2009	

GRAPH 2

Department:	
Title:	
Type of Graph (Line, Pie, Bar, etc.):	
Caption/Description:	

Data:	
Fiscal Year	Number of Permits Issued
2002	
2003	
2004	
2005	
2006	
2007	
2008	
2009	

Form 2A: Department Revenue Report

Form 2A should reflect all revenues including grants, and any licenses, permits, fines and service charges that will be listed separately on Form 2B. For multi-year grants, budget only the FY 2010-11 portion of the grant award.

Budget System Reports:
This Form should be submitted using the 15.40.007 report from the budget system. Please run this report, export it to excel, and fill in the following columns:

- FY 2008-09 Actuals
- FY 2009-10 Projected
- Revenue Description and Explanation of Change

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 complete to allow for revenue assumption confirmation.

If you need assistance running this report from the budget system, please contact your Mayor's Office or Controller's Office budget analyst. All submissions must be formatted appropriately so that printed copies are easily readable by the public.

Mayor's Office and Controller's Office Review:
All proposed revenue changes are subject to Mayor's Budget Office approval. Departments should discuss their proposed revenue changes with their analysts at the Mayor's Office and the Controller's 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 Office.

In addition to Budget Form 2A, departments must submit Budget Form 2B for all licenses, permits, fines and charges for services and Budget Form 2C, a cost-recovery form, for all new or modified fees.

For a complete description of revenue policy and references to revenue and fee reporting requirements, see the Controller's guidelines on revenues, page 58.

BUDGET FORM 2A: Revenue Report
DEPARTMENT NAME:

Please identify proposed revenue changes from the FY 2009-10 Adopted Budget (AAO) at the program and subobject level.
Note: To submit this information, run the **15.40.007** report from the budget system. For any proposed changes, fill in the columns for FY 2008-09 Actuals, FY 2009-10 Projection and the
Please contact your Mayor's Office or Controller's Office Analyst if you need assistance running this report.
All submissions must be formatted appropriately so that printed copies are easily readable for the public.

Budget System Report 15.40.007							FILL IN		FILL IN			FILL IN
GFS	Subfund	Program	Program Title	Char	Obj	Sobj	Subobject Title	FY 2008-09 Actual	FY 2009-10 Orig Budget	FY 2009-10 Projected	FY 2010-11 Dept Proposed	Change from FY 2009-10 Budget	Revenue Description & Explanation of Change

Form 2B: Schedule of Licenses, Permits, Fines & Service Charges

The 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 those charges regulated by State or Federal law) with each year's budget submission. Form 2B also provides the department with a consolidated summary of their license and permit fees, fines, and service charges. <u>Please be sure to include all license and permit fees in Characters 200 and 750, fines in Character 250, and charges for service in Character 600</u>. List each of the Department's license, permit, fine & service charge items with the details below.

- Status
    - o C - for continuing fees without changes for FY 2010-11(except for automatic CPI adjustment, if legislatively allowed);
    - o M - for modified fees (increase or decrease); and
    - o 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 (Y/N);
- Subobject;
- Index code;
- Charge (per unit) in FY 2009-10;
- Estimated quantity (in units) for FY 2009-10;
- Budgeted Revenue for FY 2009-10;
- Estimated percentage of the overall cost of the service in FY 2009-10 that will be covered by the current charge;
- Proposed FY 2010-11 charge (per unit);
- Estimated quantity (in units) for FY 2010-11;
- Proposed Revenue for FY 2010-11;
- Estimated percentage of the projected cost of a unit of service in FY 2010-11 that will be covered by the proposed fee (revenue may not exceed the cost of providing service);
- Unit Basis (e.g., per year, per application, per inspection, per event, per appeal);
- The date of the last increase in the fee; and
- Fee prior to last increase.

The CPI listed in Form 2B will be the October CPI. The Controller's Office will provide the December CPI once it is published by the Department of Labor in January 2009. Contact the Controller's Budget Office for the correct CPI before submitting the form.

Each year, the Controller's Budget Office compiles a Master Fee Schedule and forwards a list of departmental fee submissions to City policy-makers and other interested stakeholders to inform the public policy deliberation process regarding existing fee levels and related levels of cost recovery. Therefore, **departments must complete Form 2B in full detail**. 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.

Budget Form 2B: Schedule of Licenses, Permits, Fines & Service Charges
DEPARTMENT:

| Inflation Factor for FY 2009-10 Fee Auto Increase as per Code Section ** | 0.1% |

CPI will be updated in Jan. 2010. Call Controller's Budget Office to confirm CPI before submitting.

Item	Fee Status C/M/N	Description	Code Authorization	Auto CPI Adjust Yes/No	Subobj	Index	FY 2009-10 Fee	FY 2009-10 Units (Est.)	FY 2009-10 Revenue Budgeted	FY 2009-10 Cost Recovery (Est.)	FY 2010-11 Fee **	FY 2010-11 Units (Est.)	FY 2010-11 Revenue Proposed	FY 2010-11 Cost Recovery (Est.)	Unit Basis (eg. per sq ft/)	Fiscal Year of Last Increase	Fee Prior to Last Increase
1							$ -		$ -		$ -		$ -				$ -
2							$ -		$ -		$ -		$ -				$ -
3							$ -		$ -		$ -		$ -				$ -
4							$ -		$ -		$ -		$ -				$ -
5							$ -		$ -		$ -		$ -				$ -
6							$ -		$ -		$ -		$ -				$ -
7							$ -		$ -		$ -		$ -				$ -
8							$ -		$ -		$ -		$ -				$ -
9							$ -		$ -		$ -		$ -				$ -
10							$ -		$ -		$ -		$ -				$ -
11							$ -		$ -		$ -		$ -				$ -
12							$ -		$ -		$ -		$ -				$ -
13							$ -		$ -		$ -		$ -				$ -
14							$ -		$ -		$ -		$ -				$ -
15							$ -		$ -		$ -		$ -				$ -
16							$ -		$ -		$ -		$ -				$ -
17							$ -		$ -		$ -		$ -				$ -
18							$ -		$ -		$ -		$ -				$ -
19							$ -		$ -		$ -		$ -				$ -
20							$ -		$ -		$ -		$ -				$ -
							$ -		$ -		$ -		$ -				$ -

Fee Status: C - Continuing
M - Modified
N - New

Note: ** If Auto CPI adjustment = Yes, FY 2010-11 Fee will be automatically generated based on the inflation factor determined by the Controller.
If Auto CPI adjustment = No, FY 2010-11 Fee will remain the same as FY 2009-10 or to be entered by department according to Code Authorization.

Form 2C: Fee Cost Recovery Form

Departments proposing a new fee or fee and/or services charges modifications for FY 2010-11, including automatic fee adjustments, are required to submit a Fee Cost Recovery Form (Budget Form 2C) to the Controller's Budget Office.

The Mayor's Budget Office will coordinate the legislative process for all changes in fees, fines, and charges for service. All budget-related legislation, including legislation to enable new fees, should be submitted by departments to the Mayor's Budget Office by April 2 (for May 1st departments) or May 3 (for June 1st departments).

With prior approval from their Mayor's Office analysts, departments may use proposed and projected increases in revenues from fees and fines to meet their FY 2010-11 General Fund targets. Departments are encouraged to begin discussions with their Mayor's Office analysts well in advance of the **February 22, 2010** 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.

Form 2C: Fee Cost Recovery Form

Budget Form 2C: Fee Cost Recovery Form

DEPARTMENT:

Fee Description : _____   Department Providing Service : _____

Index Code of Proposed Revenue : _____   Fee Administrator : _____

SubObject of Proposed Revenue : _____   Code Authorization/Proposed Fee Ordinace/File No. : _____

Fee Status :   New   [ ]   Proposed Fee (FY 2010-11) :   [_____] (1)

                     Continuing   [ ]   Current Fee (FY 2009-10) :   [_____] (2)

Detailed Service Description :

[   ]

FY 2010-11 Fee (Proposed) :	$ -	Proposed Fee Increase/Decrease :	$ -
FY 2009-10 Fee (Current) :	$ -	% Proposed Fee Change from Current Fee :	#DIV/0!

Fee Prior to Current :		Fiscal Year of Prior Fee Change :	
Current Fee Increase/Decrease from Prior Fee :	$ -	% Current Fee Change from Prior Fee :	#DIV/0!

FY 2010-11 Estimated Revenue Derived From Service   **FY 2010-11 Estimated Costs To Provide Service**

		FY 2010-11 Cost Estimated	% of Total
A Quantity Estimated			
(# of Units of Service Provided)	[_____]		
D Direct Costs			
Productive Labor & Benefits (0.75 of 2009-10 Salary & MFB)			#DIV/0!
Leave & Non-Productive Time (0.25 of FY 2009-10 Salary & MFB)		$ -	#DIV/0!
Space Rental Equivalent		$ -	#DIV/0!
Materials & Supplies			#DIV/0!
B Fee per Unit (*Proposed*)	$ -		
E Indirect Costs Rate			
Departmental Overhead		$ -	#DIV/0!
Central Services Overhead *		$ -	#DIV/0!
C FY 2010-11 Revenue Budgeted (A*B) $ -			
F FY 2010-11 Direct & Indirect Costs		$ -	#DIV/0!

G	FY 2010-11 Revenue Recovery Rate (C/F)	#DIV/0!
H	Required Fee For 100% Cost Recovery (F/A)	#DIV/0!
I	Over (+) or Under (-) 100% Cost Recovery (B-H)	#DIV/0!

FY 2010-11 Estimated Revenue [(1) * A] : $ -

FY 2009-10 Estimated Revenue [(2) * A] : $ -

FY 2010-11 Estimated Revenue Increase/Decrease Based on Proposed Fee : $ -

* For Central Services Overhead Rates Contact the Controller's Budget Office.

Form 2C: Fee Cost Recovery Sample

Budget Form 2C: Fee Cost Recovery Form

DEPARTMENT: ABC

Fee Description : Fee XYZ		**Department Providing Service : Department ABC**
Index Code of Proposed Revenue : 99000X		**Fee Administrator : Jane Smart**
SubObject of Proposed Revenue : 6999X		**Code Authorization/Proposed Fee Ordinace/File No. : Admin Code Section X.X**

Fee Status : New ☐
Continuing ☒ X

Proposed Fee (FY 2010-11) : $ 42.00 (1)
Current Fee (FY 2009-10) : $ 40.00 (2)

Detailed Service Description :

Sample

FY 2010-11 Fee (*Proposed*) :	$	42.00	**Proposed Fee Increase/Decrease :**	**$ 2.00**
FY 2009-10 Fee (*Current*) :	$	40.00	**% Proposed Fee Change from Current Fee :**	5.00%
Fee Prior to Current :	$	38.00	**Fiscal Year of Prior Fee Change :**	FY 2004-05
Current Fee Increase/Decrease from Prior Fee :	$	2.00	**% Current Fee Change from Prior Fee :**	5.26%

FY 2010-11 Estimated Revenue Derived From Service

FY 2010-11 Estimated Costs To Provide Service

		FY 2010-11 Cost Estimated	% of Total
A Quantity Estimated	**D Direct Costs**		
(# of Units of Service Provided) 5,000	Productive Labor & Benefits (0.75 of FY 2009-10 Salary & MFB)	$ 120,680	57.47%
	Leave & Non-Productive Time (0.25 of FY 2009-10 Salary & MFB)	$ 40,227	19.16%
	Space Rental Equivalent	$ 10,298	4.90%
	Materials & Supplies	$ 5,005	2.38%
B Fee per Unit (*Proposed*) $ 42	**E Indirect Costs** Rate		
	Departmental Overhead 18.00%	$ 28,963	13.79%
	Central Services Overhead * 3.00%	$ 4,827	2.30%
C FY 2010-11 Revenue Budgeted (A*B) $ 210,000	**F FY 2010-11 Direct & Indirect Costs**	$ 210,000	100.00%

G	**FY 2010-11 Revenue Recovery Rate (C/F)**		100.00%
H	**Required Fee For 100% Cost Recovery (F/A)**	$	42.00
I	**Over (+) or Under (-) 100% Cost Recovery (B-H)**	$	(0.00)

FY 2010-11 Estimated Revenue [(1) * A] :	**$ 210,000.00**
FY 2009-10 Estimated Revenue [(2) * A] :	**$ 200,000.00**
FY 2010-11 Estimated Revenue Increase/Decrease Based on Proposed Fee :	**$ 10,000.00**

* For Central Services Overhead Rates Contact the Controller's Budget Office.

Form 3A: Program Expenditure Report

This Form should be submitted using the 15.40.005 and 15.40.006 reports from the budget system. Report 15.40.005 shows expenditures at the object level; Report 15.40.006 shows work order requests and recoveries at the subobject level. Please run these reports, export them to Excel, and fill in the column labeled "Explanation of Change."

Changes in 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.

If necessary, departments may increase their program expenditure budgets by increasing departmental revenues or by rearranging expenditures from one program to another. Increases based upon new revenue require prior authorization from your department's contact in Mayor's Budget Office before loading into the budget system.

Work Orders:
All work order recoveries and expenditures should be detailed at the subobject detail level, i.e., 081xx, 087xx or 086xx. Do not use 08199, 08799 or 08699. Contact the Controller's Office if a new subobject is required. **Convert all base 08199, 08799 and 08699 entries to 081xx, 087xx and 086xx.** Use the Chart of Accounts coding that specifies the requesting or performing department by a two letter department code instead of "99". As in FY 2009-10, the requesting departments drive spending authority for work order departments. **Performing departments should confirm that their budgeted work order amounts accurately reflect the work order submissions of requesting departments**, via the budget system.

If disagreements arise on work order amounts, the Controller's Budget Office, in consultation with the Mayor's Office, will balance work order funds to the level of the requesting department. Performing departments can obtain summary statements of work order requests from the new budget system. For instructions on running reports in the new system, see the system user guide.

Salary Accounts and Position Changes:
Departments must include justification and the calculation used for any proposed changes to departmental step adjustments.

Departments are encouraged to eliminate vacant positions and use the savings to reduce their budgeted attrition, fund other departmental priorities, or reach their targets.

BUDGET FORM 3A: Program Expenditure Report

DEPARTMENT NAME:

Please identify proposed changes in expenditures from the FY 2010-11 base budget at the object level.

Note: To submit this information, please run the **15.40.005** and **15.40.006** reports from the budget system and fill in the column for the explanation of change.

Please contact your Mayor's Office or Controller's Office Analyst if you need assistance running this report.

All submissions must be formatted appropriately so that printed copies are easily readable for the public.

Budget System Report 15.40.005 Expenditures (at Object Level)

									FILL IN
GFS	Subfund	Program	Program Title	Char	Object	Object Title	FY 2009-10 Orig Budget	FY 2010-11 Base Budget	FY 2010-11 Dept Proposed	Change from FY 2010-11 Base Budget	Explanation of Change

Budget System Report 15.40.006 Work Order Requests and Recoveries (at Subobject Level)

									FILL IN
GFS	Subfund	Program	Program Title	Char	Subobject	Subobject Title	FY 2009-10 Orig Budget	FY 2010-11 Base Budget	FY 2010-11 Dept Proposed	Change from FY 2010-11 Base Budget	Explanation of Change

Form 3B: Budgeted Expenditures for Children's Services

The Charter requires that information regarding budgeted expenditures on children's services is collected on an annual basis. The budget information gathered through this process enables DCYF to create a Children's Services Allocation Plan that will ultimately be reviewed by the Board of Supervisors.

On Budget Form 3B, use the following definitions to describe all Children's Program related spending:

Program Name: List the name used within your department to describe the program.
> **If the Program has multiple Sources of Funding, use separate rows for each Source of Funding.
> **If a program's Source of Funding is a work order from another department, and your department is the performing department, **DO NOT INCLUDE IT** on your spreadsheet. Your spreadsheet should only reflect work orders for children's services where you are the requesting department.

Service Category: Pick the one category, from those defined below, which most accurately reflects the activities provided to children and youth participating in the program.
- Academic Support/Literacy: Programs and strategies employed to improve the literacy and /or academic performance of participating children and youth, including libraries.
- Child Care (ages 0-2): Funding of direct child care services for children from birth through two years of age.
- Child Care (ages 3-5): Funding of direct childcare services for preschool age children.
- After School and Child Care (ages 6-13): Programs providing consistent out of school time activities and programming for school age children.
- Cultural Enrichment: Programs and activities promoting the cultural enrichment of children including art, dance, music, creative expression.
- Employment: Programs with a primary focus on preparing youth for employment through job readiness training, vocational/employment training, and/or work experience opportunities.
- Family Support: Programs that are designed to strengthen families, helping parents to raise their children, become self-sufficient and take an active role in their communities. These programs may be providing respite or drop-in child care, parenting education, or family case management services.
- Health - Behavioral: Programs whose primary purpose is to provide case management, general counseling and mental health services to children, youth and families as well as crisis intervention.
- Health - Primary Care: Programs whose primary purpose is to provide primary health services.
- Recreation: Programs whose primary purpose is to provide recreation opportunities.
- Shelter, Supportive Housing: Programs whose primary purpose is to provide shelter or supportive housing, and related services to populations in need.
- Sports and Physical Fitness: Programs whose primary purpose is to provide athletics and/or improve the physical fitness of children.

- Child Protection: Any child protection activities not included in other categories.
- Other Children, Youth and Family Activities: Programs that do not fit in other categories. Please provide an explanation in the notes column.

FAMIS Program: List the Program Code used in FAMIS for the source of program funding listed in each row.

Index Code: List the index code for the program funding listed in each row. You may list multiple index codes on one row as long as they have the same Program Code and Source of Funding.

Total Program Budget: List the total amount budgeted for the program.

Proportion Assumption: List the proportional percentage you are using to determine how much of the Total Program Budget is related to children 0-17 years of age. If the amount listed under the Total Program Budget is all spent on children, type 100 into this field. Children ages 0-17 currently represent 14.5% of San Francisco's population.

Total Program Budget for Children Ages 0-17: This is automatically calculated by multiplying the Total Program Budget times the Proportion Assumption.

Source of Funds: Indicate the source of funds used to support the programs.

Budget Form 3b: Budgeted Expenditures for Children's Services

DEPARTMENT NAME: _____

Uses of Funds

Program Name	Service Category	FAMIS Program	Index Code	Total Program Budget	Proportion Assumption	Program Budget (0-17)	Source of Funds						
							General Fund	Baseline - FAL	Children's Fund	Federal	State	Private	Other
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
TOTALS				$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

NOTES:

1) The information shown above should be based on each department's budget submission for 2009-2010.

2) Requesting departments should show work order spending on their spreadsheet based on the source of funds.

3) Only DCYF should show program spending under the Children's Fund column.

4) Each department's total for Baseline-FAL should match the Baseline information tracked by the Controller's Office. Changes from what is currently shown as Baseline spending by the Controller's Office should be highlighted.

5) If a program has more than one source of funding, separate rows will be required for each funding source.

COLUMN EXPLANATIONS:

Program Name - List the name used within your department to describe the program.

Service Category - Use the drop down menu to select the category that most closely matches the program based on the description provided for each category. Please contact DCYF if you are having difficulties categorizing a program.

FAMIS Program - List the Program Code used in FAMIS for the source of program funding listed in each row.

Index Code - List the index code for the program funding listed in each row. You may list multiple index codes on one row as long as they have the same Program Code and Source of Funding.

Total Program Budget - List the total amount budgeted for the program from this source of funding.

Proportion Assumption - List the proportional percentage you are using to decide how much of the Total Program Budget is related to children ages 0-17. If the amount listed under Total Program Budget is all spent on children, type 100 into this field.

Program Budget (0-17) - This is automatically calculated by multiplying the Total Program Budget times the Proportion Assumption.

Source of Funds Columns - Contact DCYF if you have questions about how particular program funding should be categorized. Please use a separate sheet of paper to provide the specific funding source for any funding listed in the Other column.

Form 3C: Public Education Enrichment Fund

San Francisco voters approved the creation of the Public Education Enrichment Fund (Proposition H) in March 2004. The mandate for the Public Education Enrichment Fund is outlined in San Francisco Charter Section 16.123-2 and designates one-third of the Public Education Enrichment Fund amount to Children and Families Commission (First 5 San Francisco) for universal access to preschool; one-third to the San Francisco Unified School District (SFUSD) for sports, library arts and music programs; and the remaining one-third to the SFUSD, or in-kind services of equal value, for general education purposes.

Please use this form to list support that is directly linked to the core education mission of the SFUSD. In-kind support may include but is not limited to:

- Learning support services including health, counseling, social work, and nutrition services;
- Financial support services;
- Telecommunication and information services;
- Construction management services;
- Utility services;
- Transportation services;
- Legal services; and
- Public safety services.

Please DO NOT include state or federally funded or mandated services, or any required local matches for such services.

Budget Form 3C Definitions
On Budget Form 3C, use the following definitions to describe support to the San Francisco Unified School District:

Project/Service Name: List the name of the project or service, (e.g. Mental Health & Substance Abuse Wellness Initiative, Museum Admission and Tours, Violence Prevention and Empowerment Programs).

Description of Project/Service: Describe the project or service provided. Include, as applicable, who is providing the project/service, to whom the project/service is being provided, what student grades are benefitting, in which location(s) is the project/services being provided, and what discounts are given to SFUSD.

Source of Funds: Indicate the source of funds used to support the programs, (e.g. General Fund, Children's Fund, Private Grant).

- If the Project has multiple Sources of Funding, use separate rows for each Source of Funding.
- Federal or State funded or mandated services, as well as any required local matches for such services, are not eligible - **DO NOT INCLUDE THEM** on your spreadsheet.

- If a program's Source of Funding is a work order from another department, and your department is the performing department -**DO NOT INCLUDE IT** on your spreadsheet. Your spreadsheet should only reflect work orders for children's services for which you are the requesting department.

Amount: Indicate the dollar value of the project/service provided to SFUSD.

Type of Support: Please categorize the listed support provided to the San Francisco Unified School District (SFUSD) to the benefit of the students as one of the following types:

A. Department Direct Support: cash or grant provided directly to SFUSD to fund the listed project or service.
B. Department-provided In-kind Support: in-kind (non-cash) support provided directly by Department to SFUSD for the listed project or service.
C. Department-funded In-kind Support: project or service funded by Department but provided/delivered to SFUSD by a third party.

Budget Form 3C: Public Education Enrichment Fund
DEPARTMENT NAME:

Project/Service Name	Description of Project/Service	Budget FY 2009-10		Proposed FY 2010-11		
		Source of Funds	**Amount**	**Source of Funds**	**Amount**	**Type of Support: A, B, or C (See Footnote)**
Elementary Music and Arts	Provides music instruction in flute, clarinet, trumpet and violin to 4th and 5th grade students in elementary schools.	Children's Fund	$1,257,000	Children's Fund	$1,257,000	A
TOTALS			$ -		$ -	

Type of Support
A. Department Direct Support: cash or grant provided directly to SFUSD to fund the listed project or service.
B. Department-provided In-kind Support: in-kind (non-cash) support provided directly by Department to SFUSD for the listed project or service.
C. Department-funded In-kind Support: project or service funded by Department but provided/delivered to SFUSD by a third party.

Form 4: Equipment

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://www.sfgov.org/surplusdisposal.

Definition of Equipment:

- Items with a unit cost of $5,000 or more; and
- Having a useful life of three years or more.

Items not meeting these criteria must be budgeted in materials and supplies and should not be included on this form. Equipment requests that are part of a Technology Project Proposal should be included on *Form 5* only. Do not list the same equipment requests on Forms 4 and 5.

Form 4A: Equipment Funded in Operating Budget

In Form 4A, list equipment that is funded within the department's proposed budget submission. Work with the Controller's Budget Office to have equipment numbers assigned to each item before you enter them in this table and in the budget system. The following information is required:

- Equipment number
- Index code
- Item description
- Anticipated cost for replaced vehicles
- Vehicle Identification Number (VIN)

Please see page 77 for further information concerning equipment purchases. Note that any budget entries for equipment that are made without equipment numbers will be zeroed out by the Controller's Office. Also, please note that the Mayor's Budget Office will not approve budget requests for vehicles without Fleet Management recommendation.

Form 4B: Equipment Request Form

Any General Fund equipment request that cannot be purchased within the department's proposed budget submission should be included in Table 4B. Requests should be listed by priority rank and should include the following:

- Index code
- Item description
- New/Replace
- Type of equipment (e.g. IT, Vehicle, Other)
- VIN (if a vehicle)
- Number of units
- Cost per unit
- Total Cost
- Total cost with sales tax

This form will be used by the Mayor's Budget Office to prioritize and allocate equipment needs citywide. Include installation costs, where applicable in the total amount requested.
Before completing the Request Form (Table 4B), departments should:

- Contact their Purchasing Representative to obtain recent and accurate estimates of equipment purchase costs; and
- Contact their Mayor's Budget Analyst for their maximum allowed equipment request.

The Mayor's Budget Office will work with the Controller to assign equipment numbers to all approved items on Table 4B after departmental equipment allocations are finalized.

Vehicles: Basic costs and clean air vehicle requirements per the Healthy Air and Smog Prevention Ordinance are included in *Appendix A*. If a program requires a specialized vehicle, the equipment item description should detail the need for additional outfitting and the according cost.

Replacement vehicle requests should include anticipated maintenance savings resulting from the retirement of an older vehicle.

New vehicle requests that replace auto rentals should include anticipated annual rental cost savings. Pursuant to the amendment of Administrative Code Section 4.10-1, all new vehicle purchases, rentals or leases must be approved by the City Administrator.

BUDGET FORM 4: Equipment Report and Request

DEPARTMENT NAME:

DOES THE DEPARTMENT'S BASE BUDGET SUBMISSION INCLUDE E _____ YES   (if Yes, please complete Table 4.1 below)   _____ NO

TABLE 4A: EQUIPMENT FUNDED IN OPERATING BUDGET

		Sales Tax:	8.5%

Before the submission deadline, please work with the Controller's Budget Office to secure equipment numbers for items listed in this table before entering them in the budget system.

Equipment #	Index Code	Equipment Item/Description	New/ Replace	Type (e.g. IT, Vehicle, Other)	VIN (Of replaced vehicle)	Number of Units	Cost Per Unit	Total Cost	Total Cost with Sales Tax
								0	0
								0	0
								0	0
								0	0
								0	0
							GRAND TOTAL		0

TABLE 4B: EQUIPMENT REQUEST

Departments that are making a General Fund equipment request that cannot be purchased within the proposed budget submission should complete this form.
Equipment numbers will be assigned after the Mayor's Budget Office finalizes citywide equipment allocations. Enterprise departments do not need to complete this form.
Please include installation costs (if applicable) in the budget request.

Priority #	Index Code	Equipment Item/Description	New/ Replace	Type (e.g. IT, Vehicle, Other)	VIN (Of replaced vehicle)	Number of Units	Cost per Unit	Total Cost	Total Cost with Sales Tax
								0	0
								0	0
								0	0
								0	0
								0	0

Form 5:   Technology Plan and Project Proposals

All departments with technology expenditures and/or technology staff must submit their Technology Plans to the Committee on Information Technology (COIT) online at **http://crmproxy3.sfgov.org/**. These plans will help inform the COIT review process of Technology Projects by outlining the long-term plan, capacity and capability of departments to implement large multi-year technology projects. More details on about the Technology Plan can be found in *Appendix G*, the "Technology Plan Template".

Department Technology Plan (Sections 1-3; 5-11)
DUE: December 31, 2009

All departments with technology expenditures and/or technology staff must complete Sections 1-3 and 5-11. If your department already has an existing technology plan document that includes the elements outlined in Sections 5-11, attach it and cite the relevant sections of the existing department plan.

Department Technology Plan (Section 4) – Technology Project Proposals
DUE: January 29, 2010

Departments that are proposing new or ongoing technology projects for FY 2010-11 should complete Section 4 of the Technology Plan, which will be reviewed by COIT for approval. **General Fund supported projects should not be loaded in departments' budget submissions**; project details will be loaded centrally upon final approval by COIT.

Definitions:

Technology Project: A technology project is defined as either:

1. A project is a new IT initiative that would increase the one-time or annual ongoing personnel (or contractual staff) costs to the city by more than $100,000; or
2. A project with a total project cost (personnel and non-personnel) of more than $100,000.

Equipment: Expenditures related to basic maintenance of technology systems or replacement of existing technology equipment are not considered to be IT projects and should not be submitted on *Form 5*. Instead, IT equipment that meets the equipment criteria should be requested on *Form 4*. Also, expenses related to routine maintenance and materials and supplies of existing systems should be included as part of your budget and outlined on *Form 3A*. Please use the appropriate subobjects for technology expenditures as outlined on page 13.

Exceptions: Departments may submit technology project requests that fall outside of the parameters noted above if they feel the COIT review and/or approval of a specific project is needed or would be beneficial.

Requirements: Departments with projects approved by COIT will be required to submit quarterly project status reports to COIT. Additionally, all departments are required to include a project code as part of their project budget detail.

Form 6:   10% Contingency Plan Proposals

Using Budget Form 6, departments should submit a prioritized contingency plan with their budget submission equal to 10% of their General Fund base. Contact your Mayor's Budget Analyst to receive this figure for your department. Contingency plans may include both one-time and ongoing solutions. **All departments are instructed to identify administrative savings, especially reductions in administrative staffing and overhead costs ahead of reductions in core services to the public.**   In cooperation with each department, the Mayor's Budget Office will evaluate the need for these reductions as improved information regarding revenues available to fund the FY 2010-11 budget are known.

Please describe each reduction proposal, its impact on the department or other stakeholders, department's rationale for submitting the reduction, the budget year cost savings and the annualized cost savings for FY 2010-11, if applicable. In addition, please provide detail on any contingency position eliminations using form 7C.

BUDGET FORM 6: 10% Contingency Plan Summary Form
DEPARTMENT NAME:

Reduction Priority:	Summary of Potential Reduction and Impacts	Rationale for Reduction	FY 2009-10 Budget Amount	CURRENT YEAR FY 2009-10 Reduction Amount	CURRENT YEAR FY 2009-10 FTE Reduction (if applicable)	BUDGET YEAR FY 2010-11 Reduction Amount	BUDGET YEAR FY 2010-11 FTE Reduction (if applicable)
1							
2							
3							
Total Reductions:			0	0	0	0	0

Form 7:   Position Reductions

Departments should identify all proposed position reductions on Forms 7A, 7B and 7C. Use Form 7A to reflect reductions in filled positions (layoffs), Form 7B to reflect the deletion of vacant positions and Form 7C for position reductions included in contingency submissions.

Form 7A: Position Reductions Resulting in Layoffs
This form should include any layoffs that will occur as a result of position substitutions as well as position deletions. Position details should be provided as indicated, including estimated salary and fringe benefit savings. Contact the Controller's Budget Office if you are not sure what fringe benefit rate to use. Departments should use these columns to detail budget year and annualized reductions in both amounts and FTEs. For filled positions, departments should assume a layoff effective date of **September 1, 2010 (Pay Period 5**), which equates to deleting 0.85 FTE in the budget year.

Form 7B: Vacant Position Eliminations
Departments should enter any vacant position eliminations in form 7B. Since these positions are vacant, they should be deleted effective Pay Period 1 of FY 2010-11. Position details should be provided as indicated and total dollar value per position should <u>include</u> fringe calculations.

Form 7C: Contingency Position Reductions
This form should be completed for any position reductions that are part of the 10 percent contingency submission. Departments should refer to the instructions for forms 7-A and 7-B to complete the form.

Departments must contract their Mayor's Budget Office analyst prior to deleting any filled position in the budget system.

BUDGET FORM 7: Position Reductions

DEPARTMENT:

Form 7A: Position Reductions Resulting in Layoffs

Please identify all proposed reductions in filled positions (i.e., layoffs).

						FY 2009-10				Annualized for FY 2010-11				
Subfund	Program	Program Title	Index Code	Job Class	Title	Salary	Fringe	Total	Head Count	FTE Count	Salary	Fringe	Total	Head Count	FTE Count
									-	-				-	-
									-	-				-	-
									-	-				-	-
									-	-				-	-
									-	-				-	-
TOTAL						$ -	$ -	$ -	-	-	$ -	$ -	$ -	-	-

Form 7B: Vacant Position Eliminations

Please identify all proposed reductions in vacant positions.

						FY 2009-10				Annualized for FY 2010-11				
Subfund	Program	Program Title	Index Code	Job Class	Title	Salary	Fringe	Total	Head Count	FTE Count	Salary	Fringe	Total	Head Count	FTE Count
									-	-				-	-
									-	-				-	-
									-	-				-	-
									-	-				-	-
									-	-				-	-
TOTAL						$ -	$ -	$ -	-	-	$ -	$ -	$ -	-	-

Form 7C: Contingency Position Eliminations

Please identify all proposed position eliminations submitted as part of your contingency plan.

						FY 2009-10				Annualized for FY 2010-11				
Subfund	Program	Program Title	Index Code	Job Class	Title	Salary	Fringe	Total	Head Count	FTE Count	Salary	Fringe	Total	Head Count	FTE Count
									-	-				-	-
									-	-				-	-
									-	-				-	-
									-	-				-	-
TOTAL						$ -	$ -	$ -	-	-	$ -	$ -	$ -	-	-

Form 8:   Local Legislative Changes Assumed in Budget Submission

To provide departments with increased flexibility with which to plan and budget resources in FY 2010-11, departments are allowed to submit a budget that assumes local legislative changes in the coming fiscal year. Departments should propose changes that achieve cost recovery, facilitate efficient service delivery and maximize returns on investment of City resources. **Departments should consult with and obtain approval from their Mayor's Budget Analyst prior to assuming any legislative changes in their budget submission.**

Examples of such legislative changes include departmental and program reorganization, new proposals to contract for service delivery, **and increasing fees, fines, and charges for service**. Departments should provide a general discussion of the need for and value of such changes assumed in their budget submissions. (Please note that if a department is proposing a change in fees, fines or charges for service, the Fee Cost Recovery Form, Form 2C, is also required.)

Departments are responsible for drafting and submitting all budget related legislation to their Mayor's Budget Analyst. The Mayor's Budget Office will coordinate the introduction of legislation to the Board of Supervisors for changes proposed in the budget. **Departments should not introduce authorizing legislation independently**. May 1 departments (Enterprise Departments) must submit all budget related legislation to the Mayor's Budget Office by **April 2, 2010**. June 1 departments (General Fund Departments) must submit all budget related legislation to the Mayor's Budget Office by **May 3, 2010**. Please submit a signed original, plus four copies of the legislation, in addition to an electronic copy.

BUDGET FORM 8: Local Legislative Changes Including Fee Changes Assumed in Submission

DEPARTMENT NAME:

Description of Local Legislation	Resulting FY 2010-11 Revenue Increase/ (Decrease) or Expenditure Savings/(Cost)	Annualized FY 2011-12 Revenue Increase/ (Decrease) or Expenditure Savings/(Cost)	Includes Fee (Yes/No)	City Attorney
TOTAL	$ -	$ -		

Form 9: Capital Budget Request Form

Enterprise Departments: As part of your department's **February 22nd** submission to the Controller's Office, load all capital projects into the Controller's Budget System. Your department still needs to submit its capital budget requests to the Capital Planning Program (CPP) by **January 22, 2010**. Instructions for submitting a request are listed below.

All Departments: Submit capital budget requests greater than $100,000 to the CPP by **January 22, 2010.** Submissions will be made electronically via the **Capital Planning & Reporting database (CPRd)**.

Budget requests are expected to be consistent with the Capital Plan. **Inclusion in the capital plan does not guarantee funding for a project; therefore, be sure to submit a formal request for each project.** The Capital Planning Committee (CPC) will begin its review of Capital Budget recommendations by CPP staff in March 2010.

The Capital Budget includes three types of capital projects: renewals, enhancements, and maintenance. Budget requests and allocation vary based on the type of project:

1. Renewals	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. **Requests for renewals at City facilities should align with data in the City's Facilities Renewal Resource Model (FRRM).**
2. Enhancements	New construction, renovations or other improvements that increase an asset's value or useful life and/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 projects or programs approved in the Capital Plan.**
3. Maintenance	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, replacing light bulbs, exterior and interior painting. The amount allocated is based on the previous year's appropriation. **Maintenance allocations for eligible departments are handled by CPP staff.**

Please note: requests for IT software, IT Capital Investment, and related equipment should be submitted to the Committee on Information Technology using Form 5: Technology Project Request Form.

The directions for submitting capital budget requests are below. **If you have any questions about using the system, please contact Brian Benson at 415-557-4628 or brian.benson@sfgov.org.**

A. Getting Started

To log in to the database, go to www.sfgov.org/cpp and click on the link to CPR-d under the Resources for Staff section. Before proceeding, disable pop-up blockers for this site. *Be sure the Working Cycle is **FY 2011-2019** and the Working Scenario is "Capital Budget"* Click on "Change My Workspace" if either needs to be changed.

Working Cycle: FY 2011-2020

Working Scenario: Capital Plan

Change My Workspace

B. Reviewing & Updating Previously Submitted Capital Budget Requests:

1. Reviewing Previous Requests

Once logged in, click on the "**Projects**" menu item at the top left of the CPR-d screen. From the drop-down menu, select "**Browse Projects**." See the sample screen at right.

Projects	Portfolio
Add Project	
Browse Projects	
Search Projects	
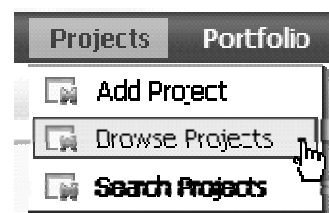
You will see that we have copied forward previous requests. However, **no costs or funding amounts are copied forward.** You must enter project cost and funding to complete your request. *ANY REQUESTS WITHOUT COSTS AND FUNDING ARE INCOMPLETE AND WILL BE DELETED ON THE 23rd UNLESS PRIOR ARRANGEMENTS ARE MADE*

a. If you would like to resubmit a previous request this year, follow the steps outlined below (2-4).

b. For requests that you do not want to resubmit for FY 2010-2011, follow the steps outlined below (5).

2. Updating Basic Project Information

After searching for previously submitted budget requests using "**Browse Projects,**" click on each project in the list that you would like to resubmit. Update basic project information that appears in the General tab. When finished, click **"Update"** at the bottom of the page.

3. Updating Project Cost

a. Follow the instructions in **Section C.2. – Adding Project Cost Information**.

4. Updating Project Funding Sources and Amounts:

a. Follow the instructions in **Section C.3. – Adding Project Funding Sources and Amounts**.

5. Remove a Capital Budget Request

To remove a request, click the ✖ icon on the "**Browse Projects**" screen. This will remove the project from this year's budget process.

C. Submitting New Capital Budget Requests

1. Adding Basic Project Information

If submitting a request for the first time, you will need to add a new project to CPRd. Click the "**Projects**" menu item and select "**Add Project**." CPRd will display a Project creation screen similar to the one at the top of the next page. Fill out the required fields, indicated by a red asterisk. When selecting the Program, unless it is an Enterprise Department request, select General Fund.

Enter a brief description of the scope of work in the Project Description field. Provide the rationale for funding the project (i.e. legislative mandate, operating cost savings, etc.) in the Project Justification field. To assist in the review and analysis of budget requests, please also enter any information or caveats about the funding sources. For example, if one of the sources is a federal grant, you would indicate whether it requires a local match.

See the sample General screen below.

When finished filling in the information, click "**Save and Go To Project Management Page**" at the bottom of the screen. The application will notify you of the successful save and then direct you to a screen where you can enter the project cost.

2. **Adding Project Cost Information**

    On the scoping page, enter the project cost in the FY 2010-2011 column of the Project Cost row. NOTE: Costs for facility renewal requests should match costs projected in FRRM. Once the project cost information has been updated, click on **"Save Scoping."** See the sample screen at the top of the next page.

3. **Adding Project Funding Sources and Amounts:**

    Once you submit project cost information, click on the "Fund Source" tab. Select the appropriate funding source(s) from the available options in the "Select Fund Group for Project" area. Click on the right arrow button ≫ to move the funding sources into the "Selected Fund Groups" on the right side of the screen. If no funding for the project has been secured, then assume the General Fund is the source; if only partial funding, assume General Fund for the remaining costs.

    Repeat these steps in the area labeled "Select Fund for Project."

Select Fund Group For Project

UnSelected Fund Groups:
- 10 - To Be Determined
- 3 - Federal
- 4 - Local - Capital Planning Fund
- 5 - Local - General Fund
- 6 - Local - General Fund Debt
- 8 - Local - Other Sources
- 9 - State
- AR - Airport

Selected Fund Groups:
- 7 - Local - GO Bond

Select Fund For Project

UnSelected Funds:

Selected Funds:
- 02 - Local - GO Bond

After entering funding sources, click on the "Allocation" tab. Enter the total funding from each revenue source by clicking directly on each cell in the appropriate row and column (only white-shaded areas can be edited). Click on "Save" at the bottom of the screen to submit the funding amounts. See the sample Allocation screen below.

| By Numbers	By Percentage				
	Total	Previous	10/11	11/12	
Funding Required.	$0	$0	$0	$0	
⊟ Group 02 - Local...	$0	$0	$0	$0	
Fund 2.03-Clean ...	$133,000	$0	$133,000	$0	
Total Funding Allocated	$133,000	$0	$133,000	$0	
Additional Funding Needed	($133,000)	$0	($133,000)	$0	

Save

D. Reviewing Maintenance Funding:

Maintenance funding for eligible facilities and infrastructure are pre-populated by CPP staff. To review the estimated funding level for your maintenance line items, click on the "**Browse Projects**" menu under Projects and select "Maintenance" from the "Funding Principle" drop-down list. The funding for maintenance is based on the previous year's allocation.

E. Verifying Your Capital Budget Requests:

To review the projects you have submitted for the FY 2011-2019 Capital Budget, go to the "**Browse Projects**" screen.

Select individual projects or click "Select all found records." Then select funded projects Description Report and click the "Go" button.
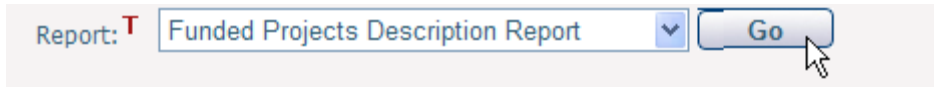
Form 10:   One-Time Efficiency Proposals

Using Budget Form 10, departments should propose one or more one-time budget enhancements that will result in long-term General Fund budget savings or increased revenue. Proposals generated by and/or affecting multiple departments will also be accepted. Clusters and SFStat policy area groups are encouraged to discuss and recommend interdepartmental efficiency proposals.

For example, a possible project could be IT enhancements that will allow your department to process on-line, paperless transactions, resulting in labor and materials savings. Departments should use this form to provide a cost/benefit analysis that details the savings or revenue increase and states the fiscal year in which the benefits will be realized. The expected rate-of-return over a four-year time frame for the investment should be clearly outlined.

BUDGET FORM 10: ONE-TIME EFFICIENCY PROPOSALS

DEPARTMENT:

Proposal	One-Time Funding Investment	Expenditure Reduction / Revenue Increase	Budget Savings or Revenue Increase				Cumulative Total	Rate of Return (Total/Funding Investment)	Character(s) Where Savings are Realized
			FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14			
1	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	0%	
2	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	0%	
3	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	0%	
4	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	0%	
5	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	0%	
TOTAL:	$ 0						$ 0		

Form 11:   Contract Budget Form

Departments should list all contracts that are budgeted in the 027 (Professional and Specialized Services) and 038 (City Grants Programs) objects – *please exclude construction contracts and contracts with a total contract amount that is less than $25,000*.

Individual contracts should be itemized. Departments should not aggregate multiple contracts with a given contractor.

Reported contract amounts should be annual, regardless of whether a multi-year contract agreement exists.

On Budget Form 11, please itemize each of the department's contracts, providing the following detail:

Contract Description
- Indicate the fund in which the contract is budgeted.
- Provide the program code.
- Name the contract agency.
- Provide a brief description of the services purchased through this contract. Please be specific but concise (e.g., "shelter beds for homeless families").
- Indicate whether the contract agency is a non-profit organization.

Original Current Year (FY 2009-10) Contractor Data
- Provide the current year (FY 2009-10) original budgeted contract amount.
- Provide the contract's salary base, excluding fringe benefits.
- Indicate the total number of contractor service hours funded.
- Indicate the percentage of total contract cost supported by the General Fund.

Proposed Budget Year (FY 2010-11) Contractor Data
- Provide the budget year (FY 2010-11) proposed contract amount.
- Provide the contract's salary base, excluding fringe benefits.
- Indicate the total number of contractor service hours funded.
- Indicate the percentage of total contract cost supported by the General Fund.

Changes
- Calculate the change in total contract amount from FY 2009-10 to FY 2010-11
- Provide a brief explanation for the change, if any. Explanations of change in proposed contract amounts should be precise and should indicate whether direct services are being expanded, enhanced, or cut.

BUDGET FORM 11: Contract Changes

DEPARTMENT:

Contract Description						FY 2009-10 Contractor Data			Proposed FY 2010-11 Contractor Data			Changes		
			Contract Term											
Contractor	Brief Service Description	Start (MM/DD/YY)	End (MM/DD/YY)	Total # Years		Original Budget Amount (A)	% GFS	Total GF Support (C)	Proposed Budget Amount (B)	% GFS	Total GF Support (D)	Net Change Total (B - A)	Net Change GFS (D - C)	Brief Explanation of Service Impact
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
												0	0	
						0		0	0		0	0	0	

Controller's Guidelines

1. Sources

a. 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, the 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 annual proposed 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)
6. Work Order/Direct Charges (Recoveries)

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 Fund Unallocated (UNA) and the General City Responsibility (GEN) sections 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 the FY 2009-10 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
All revenue forms are due to the Controller's Office by **February 22, 2010**

All Departments
   Form 2A Departmental Revenue Report
   - Report all departmental revenues by Department and Division, at the subobject level, in addition to all other table columns details requested, including index code, program and subfund.

Departments collecting revenue directly from the public or other users
   Form 2B: Report all departmental licenses, permits, fines and service charges; detail as outlined on the form

Departments proposing new fees or fee changes
   Form 2C: Fee Cost Recovery Form
   - Needed for any department that is proposing a new fee or fee changes for FY 2010-11, including an increase resulting from an automatic CPI adjustment.

Form templates and examples are available in the forms section of this book.

b. **Reference Guide for Revenue Budgeting**

1. **Property Taxes**   **(Character 100, Objects 101-109)**
      Business Taxes   **(Character 110, Objects 111-119)**
      Other Local Taxes   **(Character 120, Objects 121-129)**
      Franchises   **(Character 200, Object 206**)

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 their department, commission or agency for FY 2010-11.

2. **Licenses and Permits**   **(Character 200, Object 201-205; 207-209)**
      Charges for Services   **(Character 600, Object 601-699)**

Licenses, permit fees, and charges for services are budgeted by the departments issuing the licenses or permits or providing the services. In estimating revenue from these sources for FY 2010-11, departments should review trends of the past two years, taking into account 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 the Fee Cost Recovery Form to determine how much of the cost for the service is being recovered by the fee or charge.

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

3. **Fines, Forfeitures and Penalties**   **(Character 250, Object 251-259)**
      Rents and Concessions   **(Character 350, Object 351-399)**

Revenues from fines, forfeitures, penalties, rents and concessions are budgeted by the department receiving the funds. In estimating revenue for FY 2010-11, 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**   **(Character 300, Object 301-304)**

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 FY 2009-10 year-end cash balances then take into account cash flow projections through FY 2010-11.

5. **Intergovernmental Revenues**
      Federal   **(Character 400, Object 401-449)**
      State   **(Character 450, Object 451-489)**
      Other   **(Character 490, Object 491-499)**

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 FY 2010-11 grant revenue, departments should refer to the Grants section of this manual.

6.   **Other Revenues**   **(Character 750, Object 751-799)**

Departments, commissions, or agencies that budget other revenues should include them on Budget Form 2A to convey to the Mayor's Office and Controller's Office the basis of their FY 2010-11 revenue estimates.

7.   **Other Financing Sources**   **(Character 800, Object 801-849)**
        Internal Service Fund –   **(Character 860, Object 860-890)**
            Charges for Services
        Transfers In   **(Characters 910-950, All Objects)**
        Unappropriated Fund Balance   **(Character 999, Object 999)**

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

2.   Uses

a.   General Information

In developing its budget, a 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.

b.   Reference Guide for Expenditure Budgeting

i.) Program Structure

Departments are required to explain their budget requests using the program structure. It is important that departments confirm that their program coding accurately reflects the program structure as approved by the Mayor's Budget Office and notify the Controller's Budget Office as soon as possible of any required structural changes.

In general, departments should submit budget expenditure requests using budget-only subobjects that appear shaded in the Chart of Accounts that is found on the City Intranet Forms Center http://mission.sfgov.org/doccenter. (Copies of the Chart of Accounts are also available from the Controller's Budget Office). Actual expenditures typically will be charged at a lower level of detail. When done correctly, budget versus actual data is readily available in the system and on reports.

In some cases, the programs associated with the index codes where actuals are recorded do not match the programs assigned to index codes with budget information. When this occurs, tracking budget versus actuals by program becomes difficult. Please confirm that all index codes have the correct programs.

Departments should also ensure that all revenues that can be attributed to a specific program are budgeted within that program. Departments may also find it helpful to budget revenues in index codes where the program expenditures occur - separate revenue and expenditure index codes are not required by FAMIS or the budget system.

Children's Baseline
Children's Spending (see Budget Form 3B)

The San Francisco Charter requires that General Fund appropriations for Children's services (Program FAL) provided in the baseline FY 2000-01 budget year must be maintained (with adjustments for changes in aggregate discretionary revenues). All General Fund-supported Children's Baseline expenditures must be budgeted in a separate program so that we can track compliance with the San Francisco Charter — any changes to index codes in Program FAL must be reviewed and approved by the Controllers' Budget Office. Please note that no revenue should be budgeted in Program FAL, which is an expenditure appropriation funded through the baseline.

All Other Spending on Youth Programs

Historically departments have coded (and will continue doing so) discretionary General Fund budgetary appropriation related to Children's Services using the "FAL - Children's Baseline" program code, as required to meet the reporting requirements under San Francisco Charter Section 16.108. In addition to that FAL program coding of discretionary appropriation authority, Charter Section 16.108 also requires that the City periodically make available the Community Needs Assessment and Children's Services & Allocation Plan. Since making programmatic coding changes to the budget system would be difficult for user departments, we will instead provide for your use Budget Form 3B: Children's Services. Budget Form 3B: Children's Services is divided into two sections: Sources and Uses, of which the FAL Baseline is one.

Presently, most departments do not separately track non-Children's Baseline spending by customer or user, so it will be necessary to approximate how much spending on youth occurs in your department. For example, the Health Department tracks budgetary spending by major program, so at General Hospital, a cost estimate for children's services would need to be made

for acute care, ambulatory care, emergency care, etc. We understand that these will be general estimates, and thank you in advance for approximating as best as you can for your department.

General Administration

Programmatic budgeting of general departmental administration and centralized functions may be isolated into a specific program (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.

ii.) Grants

In general, accepting and expending grants requires approval by the Board of Supervisors. Board approval can be obtained through: a) the budget process using 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 Annual Salary Ordinance (ASO) if new positions are created. **For multi-year grants, only budget the FY 2010-11 portion of the grant award.**

A substantial number of the City's grants are recurring, that is, they are granted to the City each year, fund the same programs and related positions, and essentially provide a portion of the department's operating budget. Ongoing grants are included in the annual budget in order 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 departmental annual budget requests:

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

2. The grant award will continue into FY 2010-11 from the current year.

3. The new grant has been awarded and will begin on or after the beginning of the new fiscal year (July 1, 2010).

4. 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.

5. The grant budget has not already been authorized through an Accept and Expend Resolution or an Ordinance amending the ASO.

All new operating Federal, State and local grants in this budget cycle are placed in index codes within Special Revenue Funds (i.e. fund type 2S), with the subfund designation of "GNC"

(Grant, Non-project, Continuing). Federal, State and local grants will still be distinguished by the grant type indicator used in the FAMIS grant set-up, and by the different revenue subobjects used.

Private grants and gifts including those from non-profit organizations, private corporations and individuals should be placed in 2S-GNC subfunds.

New grant index codes will require grant details, prohibit project details, and allow unused appropriations to be carried forward (continued) from one year to the next. The Controller's Budget Office will work with departments to establish new index codes for grants in the new subfunds. In special cases, where Departments need to use project details together with grant details, please contact your analyst in the Controller's Budget Office.

For grants that are renewed each year, departments should request a new grant detail coding in FAMIS and the budget system to represent the new fiscal year. The coding should follow the convention of using the last two digits of the calendar year that represents the SECOND half of the fiscal year, (i.e., use detail "11" for FY 2010-11). If a department receives operating grant awards on a different cycle than the City's fiscal year, they may set up a new detail for each grant award. 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 relevant grant details.

Note: For grants budgeted in the AAO, Ordinance 265-05 requires grants of $5,000,000 or more, to submit a resolution articulating the grant application to the Board of Supervisors at least 60 days prior to the grant deadline for review and approval.

Grants will continue to be balanced at the grant detail level. 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.

Departments are reminded that their FY 2009-10 grant amounts and position records will be "rolled over" into the base budget for FY 2010-11. This allows us to use the base budget column for analysis and comparison with other budget phases. However, as in previous years, departments **must** zero out their old grant details for revenue and non-salary items and by creating position records which delete or reassign all budgeted positions to new grant details. Departments are expected to analyze each grant, determine if it is appropriate to budget it again in FY 2010-11, and then enter the appropriate amounts and position records in the relevant new grant detail. As noted above, unspent amounts from prior years are continued — you do **not** need to re-enter unspent amounts in the new grants.

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.

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 a reference number.

As an alternative to budgeting grants through the Annual Appropriations Ordinance (AAO), departments may still submit grant budgets for Board approval at any time during the year using an Accept and Expend Resolution or an Ordinance amending the ASO. 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 ASO and approving the Accept and Expend shall be submitted.

Questions concerning grants should be directed to the Controller's Office Grants Unit, contact Deborah Gordon at (415) 554-5241.

iii.) Information Technology Projects Including Equipment and Software

Please refer to Form 5 instructions and the "Information Technology (IT) Subobjects" section for guidance on Information Technology budget requests.

iv.) Salary Items

General Information

Workdays:
FY 2010-11 has 261 workdays (26.1 pay periods).

Level of Budget:
In the budget system, permanent salary position detail by classification is required. Temporary salaries, overtime, premium pay, and holiday pay are budgeted as lump sums by subobject and are not detailed at the position level. Temporary positions cannot exceed a six-month duration. The Controller's Budget Office will not automatically reflect cost of living increases in lump sum budget subobjects such as temporary salaries, overtime, premium, and holiday pay; departments are responsible for making any of these proposed changes.

Full- Time Equivalents (FTEs):
In the budget system, positions are budgeted by entering head count (i.e. number of employees), start date, and hours per week. The system then calculates FTEs based on the values entered. One FTE is equal to one person working full time (40 hours per week) for a full year (starting in Pay Period 1).

New Positions:
New positions should be budgeted for the amount of time the employee is actually on payroll in FY 2010-11. As the recruitment process takes approximately three months, new positions for FY 2010-11 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 exceptions to this rule. New partial-year positions entered in FY 2010-11 will be annualized by the Controller's Office in the FY 2011-12 budget to reflect on-going salary costs for the full year.

Step Adjustments for FY 2010-11:
In the budget system, all positions are budgeted at the top step of the normal range. The budget system includes step adjustment classes to allow departments to reflect positions where actual salaries are less than the top step. Review projected costs by cost center compared with their net budget amount 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. The Controller's Budget Office and Human Resources will work with departments to retain flexibility in staffing, consistent with normal salary savings, so that "extra" positions do not need to be included in the budget to provide managerial flexibility. During the budget process, the Mayor's Budget Office will instruct departments on the desired level of attrition savings for departments.

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 for positions in the base budget by node. Attrition Savings is not position specific and is a manual entry that departments input.

The Controller's Budget Office will conduct an analysis of step and attrition savings based on the current pay period actuals compared to the current year budget by Job Class and either index code, division or department. It will be available to departments beginning in mid-December.

Adjustments Pursuant to Memoranda of Understanding and Labor Agreements:
The budget system has been updated for pay increases contained in labor agreements or memoranda of understanding (MOUs). Departments should not attempt to manually add cost of living adjustments to any salary and fringe benefit line items other than overtime and other premiums such as holiday pay.

Departments are reminded that they need to adjust the budgets for temporary help, overtime, holiday pay, premiums and work order positions to include negotiated pay increases. This step is not part of the automatic base budget rollover process and is up to each department to analyze each year to maximize staffing flexibility while minimizing total costs.

Non-Operating Budget Positions:
To allow for processing of requisitions throughout the year, all City positions must be reflected in the Annual Salary Ordinance (ASO). The ASO is extracted from the budget system, therefore the budget system allows for listing all positions while at the same time not distorting the annual budget totals. 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.

- Use position status indicator "O" to account for 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 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,
- 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 by the Merit System Services Division (call your Merit System Services Team Leader or Recruitment and Assessment Services at 551-8910), before they will be accepted into the budget system. Temporary appointments to such positions will not be approved prior to formal classification action.

To show the position detail in the main on-line budget system, subobjects are used to identify all job classifications. These subobjects roll-up to the regular salary objects and characters and will be converted to the regular salary subobjects, which are used in FAMIS prior to the interface of the budget system to FAMIS.

For example, job class 1424 Clerk Typist appears as a subobject in the budget system rolling up to object and character 001, Permanent Salaries Miscellaneous. When the FY 2010-11 budget is interfaced into FAMIS, job class 1424 will automatically be converted to the salary subobject 00101, 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) of service.

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

M - State Retirement (Miscellaneous)

P - City Retirement (Police/Excludes FICA costs as classes do not participate in Social Security)

S - State Retirement (PERS Safety/Excludes FICA costs as 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 subobjects 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 subobject will be automatically computed for the salary savings classes (9993 series), MCCP Adjustment classes (9994M, 9994N, 9994P, and 99994U), 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 ongoing positions.

E Disability Transfer (existing): used for individuals who change classifications after a disabling injury; the rate of pay may not be higher than former position.

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: In the new budget system, 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: 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.

W Off-Budget with Benefits: used **only** for non-operating budget positions in the City Attorney's Office.

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 ASO Amendments - used to identify new positions approved through supplemental appropriations and or ASO Amendments in the current or prior fiscal year. Only the Controller's Budget Office will enter these positions; departments should not make entries into the budget system for this purpose.

R   Reassignment - used to identify positions that are reassigned from one cost center (Index Code) to another. Reference numbers must be used to link positions with "R" indicators.

S   Substitutions - 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   Existing Reclassifications - 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.

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

9993x	(Used to record normal Attrition savings)
9993M	Departmental Attrition Savings, Miscellaneous
9993N	Departmental Attrition Savings, Nurses
9993P	Departmental Attrition Savings, Platform
9993U	Departmental Attrition Savings, Uniform

9994x	(Used to record Management Classification and Compensation Plan (MCCP) adjustments)
9994M	Departmental MCCP Adjustments, Miscellaneous
9994N	Departmental MCCP Adjustments, Nurses
9994P	Departmental MCCP Adjustments, Platform
9994U	Departmental MCCP Adjustments, Uniform
STEP x	(Used to reflect step adjustment changes in a cost center)
STEP M	Step Adjustment, Miscellaneous
STEP N	Step Adjustment, Nurses
STEP P	Step Adjustment, Platform
STEP U	Step Adjustment, Uniform

For all of the classes listed above departments should always use the "Z" retirement indicator to ensure that corresponding fringe benefit savings by subobject 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 Program Expenditure Reports.

- A brief statement of duties and responsibilities of the position;
- Identification of the division and/or unit and name and classification of the supervisor for the position;
- Verification that the assignment is consistent with the approved use of the class in the department; and
- Any other information that would assist Human Resources staff in recommending classification of the position.

The information in the Program Expenditure Report will be used by Human Resources Department staff as a basis for recommending action on or classification of the position. Submit a copy of Program Expenditure Report containing position information to the Department of Human Resources on Monday, February 22, 2010. This will expedite Human Resources' and Board of Supervisor's review of the position and will substantially eliminate the amount of data normally required, such as organizational charts and Position Classification Questionnaires (PCQs). If the program expenditure explanation is not sufficient, Human Resources Department staff will request additional information to complete its review and recommendation.

Substitutions
Use substitutions to indicate proposed trades between position(s). To accomplish these trade-offs:
- Enter the new position in the budget and delete the old position, 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 index code to another or to move positions from one project or grant to another within the same index code.

- Delete the position from its current index code, and enter it in the new index code, using the reassignment position action indicator "R",
- Use a reference number to link these entries.

If the reassignment is disapproved, the Controller will restore the old assignment to the budget. Departments must check 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 index code 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 in FY 2009-10 should be substituted in the FY 2010-11 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 (1 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 index code, which are being reassigned to two different index codes. Enter these reassignments on separate lines in order to assign separate reference numbers to each reassignment.

Departments must enumerate each substitution and/or reassignment in the Program Expenditure Report (Budget Form 3A), showing the positions involved in each position trade and explaining the reason for the trade. Failure to provide this explanation will result in the trade being denied.

Subobject Codes

00100-00400   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 salary savings.

00500-00600   Temporary Salaries

Temporary salaries are displayed in the budget system in total amount without position detail. Include the appropriate amount of explanatory detail in the Program Expenditure Report. FTEs and applicable fringe benefits for temporary salary amounts are automatically computed by the budget system.

Amounts budgeted for temporary salaries should include an estimate for the cost of wage increases contained in the Memorandums of Understanding (MOUs); the Controller's Office will not make automatic adjustments in these objects.

Temporary positions cannot exceed six months. Positions expected to last longer than six months must be budgeted as permanent salaries with a "G", "O" or "L" position indicator. 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.

00902-00902   Premium Pay

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

01101-01202   Overtime and Holiday Pay
00311-00313   Platform Only - Overtime and Holiday Pay

Overtime and Holiday Pay will be displayed in the budget system as a total amount in the respective object without position detail. There are separate subobjects for Miscellaneous Employees, Uniform Police and Fire, Muni Operators and Registered Nurses.

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

01300-01999   Mandatory Fringe Benefits

The budget system automatically calculates fringe benefits based on position detail or amounts in salary objects (with the exception of the administrative and subsidy costs for health services). **Departments are therefore restricted from entering fringe benefit data for the following**:

- Retirement – City or PERS
- Retirement Pick-up
- Social Security
- Social Security – Medicare
- Health Service – City Match
- Health Service – Retiree Health Subsidy Cost

- Health Service – Administrative Cost
- Dependent Coverage
- Dental Benefits
- Unemployment Insurance
- Flexible Benefits

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

01301-01309   City or PERS Retirement
These subobjects are computed based on the retirement indicator.
- SFERS- The current rate for all classifications for the City Miscellaneous Retirement is 9.49%. The most recent Three-Year Budget Projection for General Fund Supported Operations FY 2009-10 through FY 2011-12 (Joint Report) uses an estimated 11.98% rate. For planning purposes, departments should assume the 11.98% rate, which has not been included in the baseline budget. The Controller's Budget Office will update this rate when we receive the approved rates.
- CalPERS- The current rate for state retirement classifications is 18.125%. The most recent Joint Report uses an estimated 20.615% rate. For planning purposes, departments should assume the 20.615% rate, which has not been included in the baseline budget. The Controller's Budget Office will update this rate when we receive the approved rates.

Departments must use the correct retirement indicator so the budget database will have the correct coding if these rates are adjusted.

01371 – 01373   Retirement Pick-up
In FY 2009-10, the Controller's Budget Office adjusted retirement pick-up rates to reflect negotiated MOU agreements. For those bargaining units open for negotiation, the Controller's Budget Office may need to make subsequent changes as 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.

01401   Social Security Tax (FICA)
The Social Security tax rate remains the same at 6.20% for FY 2010-11 for both the employer and the employee. The calendar year 2010 wage base is capped at $106,800.

01402   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.

01501   Health Service - City Match
The Health Services City Match rate of contribution varies per year 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. For budget planning purposes, departments should assume an estimated medical inflation factor of 10%. This increase has not been included in the baseline budget. These benefits will be updated in February 2010 as we receive the actual data from the Health Service System (see also subobjects 01571 and 01601).

01551   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 amount into the budget system and adjust the rate in February 2010.

01561   *Health Service – Retiree Health Subsidy Cost*

This subobject captures the contribution that the General Fund supported and Enterprise departments make toward retiree 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.

01571– 01573   *Dependent Coverage*

The Controller's Office will budget these amounts based on MOUs and Health Service enrollment records.   For budget planning purposes, departments should assume an estimated medical inflation factor of 10%. This increase has not been included in the baseline budget. This benefit will be updated in February 2010 as we receive the actual data.

01601   *Dental Benefit*

The FY 2009-10 average rate of contribution is $1,398.60 for most employees. The amount is computed in the budget system by multiplying the City contribution by the number of employees shown in the budget. For budget planning purposes, departments should assume an estimated medical inflation factor of 10%. This increase has not been included in the baseline budget. This benefit will be updated in February 2010 as we receive the actual data.

01701   *Unemployment Insurance*

The City reimburses the State for any unemployment benefits paid to former City employees. The current rate is 0.2%. 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 will update this rate when we review the balance in the unemployment insurance fund.

01910   *Flexible Benefit Package*

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

v.) Non-Salary Items

General Information

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

Subobject Codes

02019/02029   *Department Overhead & Division Overhead*

Use subobject 02019 for department level and subobject 02029 for division level administrative costs.

02001   City Overhead (COWCAP)

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. The Controller's Office is calculating these amounts for FY 2010-11 based on the City's cost allocation plan. By February 2010, the COWCAP amounts will be entered into the budget system, and the appropriate departments will be contacted regarding these budget amounts. Departments should not change the amounts entered by the Controller's Budget Office for City Overhead. In FY 2009-10, the Controller's Office began direct charging COWCAP instead of billing departments monthly. If you have questions about the budgeted City Overhead (COWCAP) amount, please contact the Controller's Budget Office.

02103   Air Travel
02105   Non-Air Travel

Air travel and non-air travel should be budgeted separately in subobjects 02103 and 02105, respectively. Pursuant to Executive Order 07-13, for FY 2010-11, 13% of the city's air travel budget will be used to purchase carbon offsets 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 subobjects 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.

Departments must detail their travel expenditures in Form 3A. Budget and detail all expected travel expenses including registration fees, costs for transportation, lodging and meals in the department's program description reports. Actual travel expenses may be disapproved if they are not included in the department's budget submission. See Controller's Departmental Instruction No. 1053, which is available on the City's intranet at http://famis.sfgov.org/controllerspolicies/ as well as its addendum for additional information.

For each travel request, specify the following:

- Number of persons to attend;
- Purpose;
- Membership authorized by Ordinance No. _____ (when applicable);
- Date of meeting; and
- Place of meeting.

02200 Training

Staff development and training are those activities where City employees participate in specific course work 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 subobject.

Budget amounts requested for travel to and from the training and accommodations while at the training under subobject code 02100 Travel and/or 02103 Air Travel.

02401 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.

02500 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 (Form 3A).

02600 Court Fees and Other Compensation

Use subobject 02600 only for fee-based costs (e.g. outside attorneys, arbitrators and expert witnesses). Salary-related costs for members of Boards and Commissions have been reallocated to subobject 00100, Permanent Salaries – Miscellaneous, using classifications specific to Commissioner positions. Contact the Controller's Budget Office if you have questions regarding Commissioner compensation.

02700 Professional and Specialized Services
Contracting Out (a.k.a. Proposition J Certification)

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 effected City classifications, with the Office of Contract Administration regarding the feasibility and estimated price levels to procure needed services, and the Controller's Budget and Analysis Division 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 Appendix F, Contracting Out, "Prop. J" Required Reporting Materials).**

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. **The determination and approval apply to a single fiscal year and require annual renewals regardless of the term of the contracted services.**

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

03000   Rents and Leases-Building and Structures
Departments with leased facilities or required to make lease payments, should budget in subobject 03000.

04000   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 object are shown in the Chart of Accounts.

Departments may budget purchase of personal computers and other computer equipment with a unit cost of less than $5,000 under Materials and Supplies. However, when a department is buying personal 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 PCs should be requested under equipment.

04001   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 04001. Contact the Controller's Budget Office if there are questions on which subobject to use.

07000   Debt Service
Submit schedule showing the amount of interest and redemption for each issue of:
- General Obligation Bonds
- Revenue Bonds
- Bonds assumed from the State of California

Contact the Controller's Budget Office for the format to present this information.

   vi.) Equipment Purchase and Equipment Lease-Purchase

General Information

Equipment with a unit cost of $5,000 or more 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 Instructions for Form 4 for specific information on how to request equipment. **IT**

equipment with a cost of $25,000 or more should be requested using Form 5 and should not be duplicated on Form 4.

Equipment amounts will not be "rolled over" from the FY 2009-10 budget to the FY 2010-11 base budget. Use the Equipment Request form (Form 4) to submit requests for FY 2010-11 equipment. The Controller's Office will continue to enter lease payment amounts for all ongoing obligations under the CCSF Finance Corporation. The Controller's Budget Office will also enter budget amounts for third party/vendor leases at the same total level as budgeted in FY 2009-10 in objects 061 and 062 with departmental documentation and adjustments as needed.

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., "11" for FY 2010-11), and the last two positions are sequencing numbers. A separate field indicates whether the item is new "N" or replacement "R" equipment.

Complete Form 4 "Equipment Requests, Table 4A" for equipment funded in the operating budget and return it to the Controller's Office. Equipment may not be loaded into the budget system without an assigned equipment number. Equipment numbers are not required for ongoing lease purchases (object 062 or 064). Include any General Fund equipment request that cannot be purchased within operating budget targets in Form 4, Table 4B.

In the budget system, the equipment numbers will roll-up to the regular equipment objects and characters and will be converted to the regular equipment subobjects, which are used in FAMIS prior to the interface of the budget system to FAMIS.

For example, equipment number PC1147N Payroll LAN appears as a subobject in the budget system rolling up to object and character 060, Capital Outlay, Equipment. When the FY 2010-11 budget is interfaced into FAMIS, subobject PC1147N will automatically be converted to the equipment subobject 06000, Equipment Purchase.

Equipment Installation
Show the estimated cost of equipment installation in the Program Expenditure Report and indicate whether the vendor, an outside contractor, or a city department will install it. Include this cost in the price of the equipment.

Vehicle Requests
For FY 2010-11, standard citywide equipment numbers with fixed unit costs have been established for certain basic categories of vehicles. These equipment numbers are listed in Appendix A and must be used by all departments requesting these vehicles. Questions on the specifications and other information regarding these vehicles can be directed to Dave Del Grande, GSA, Central Shop, 550-4603. Questions regarding vehicle purchases can be directed to Judy Wong, Office of Contract Administration, 554-6258. Questions regarding Clean Vehicles and requirements of Chapter 4 of the Environment Code can be directed to Vandana Bali, Department of Environment, 355-3728.

Subobject Codes

06000   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.

06100   New Lease Purchases (Third Party and Vendor)
Budget new third party/vendor lease purchase requests in subobject 06100 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.

06200   Existing Lease Purchases (Third Party and Vendor)
Include an amount for existing third party lease payments in objects 061 and 062. Provide justification for these budget amounts in the Program Expenditure Report (Form 3a). 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.

06399   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 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 (Form 4).

06499   Existing Lease Purchases (CCSF Finance Corporation)
Amounts to be budgeted for existing lease-purchase obligations through the Finance Corporation will be entered into the budget system by the Controller's Office.

   vii.)   Capital Projects and Facilities Maintenance

Ten-Year Capital Plan and FY 2010-11 Capital Program

Section 3.21 of the Administrative Code requires the City Administrator to annually submit a ten-year capital expenditure plan to the Mayor and Board of Supervisors. Under the authority of the City Administrator, the Capital Planning Program prepares the plan and presents it to the Capital Planning Committee (CPC) for review. The plan includes an assessment of the City's

capital needs and proposes a plan of finance to meet these needs. By March 1, the City Administrator must submit the capital plan to the Mayor and Board of Supervisors. By May 1, the Board of Supervisors must vote on whether to adopt the capital plan.

Once the capital plan is submitted to the Mayor and the Board of Supervisors, the CPC begins reviewing the annual capital budget. Capital budget requests are expected to be consistent with the capital plan to the greatest extent possible. Requests are submitted electronically using the Capital Planning and Reporting database (CPR-d).

Chaired by the City Administrator, the CPC includes representatives from the all capital-intensive departments (Department of Public Works, Municipal Transportation Agency, Port of San Francisco, Recreation and Parks Department, San Francisco International Airport, and the San Francisco Public Utilities Commission) as well as the President of the Board of Supervisors, the Controller, the Budget Director, and the Planning Director.

Subobject Codes

The capital plan recognizes three types of capital projects: maintenance, renewals, and enhancements. The capital budget contains subject codes that match each category; 06F00 for facilities maintenance, 06700 for enhancements, and for the first time 06R00 for renewals. Please note the subject descriptions and examples below.

06F00 – Facilities Maintenance

Maintenance projects provide for the day-to-day maintenance of existing buildings and infrastructure, including labor costs. All maintenance requests should be budgeted under subobject 06F00 and not in subobject 081WB, Building Repair. Additionally, maintenance projects are annual projects.

Place the regular or periodic servicing or inspection of operating systems for a building or structure (e.g., elevators, air conditioning systems, boilers, fire extinguishing systems or other similar operating equipment) under Contractual Services or under one of the Services of Other Departments subobjects for the appropriate department.

The following are examples of facilities maintenance projects:

- Interior or exterior painting;
- Routine plumbing repairs;
- Pothole repair or street / pathway sealing;
- Roof patching; and
- Replacing filters.

06R00 – Capital Renewal Projects

Renewal projects include repairing or replacing facility components and infrastructure to maintain an asset's current use or value and/or preserve its useful life. Examples include the following:

- Repair or replacement of building systems, including the roof, exterior walls and windows, HVAC equipment and controls, and electrical systems; and
- Street resurfacing.

06700 – Capital Enhancement Projects

Enhancement projects include new construction, renovations or other improvements that increase an asset's value or useful life and/or change its use. Requests for planning and design funding are considered enhancements. Examples include the following:

- Purchasing or building a new facility or park;
- Major renovations of or additions to an existing facility;
- Accessibility improvements to comply with the Americans with Disabilities Act;
- Planting new street trees, etc.

Renewal and enhancement requests should be greater than $100,000 and have a useful life of at least five years. If a capital project request is less than $100,000, departments should group it with similar requests to meet the minimum threshold.

viii.) Work Orders

Policy

Work Orders are used by a department to budget for the services of another department. A department may not apply work order 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). Work Orders take two forms:

- Interdepartmental Work Order expenditures- Amounts to be spent, via work orders, on the services of other City departments.
- Direct Charge Expenditures - Amounts to be spent, via direct charge, on the services of other City departments.

Performing departments that establish work order budgets or direct charge budgets funded by the operating budget of another department must prepare a work order/direct charge budget request, which itemizes positions and other expenses. Initial budget estimates must be submitted and certified by the performing department to the requesting department before Monday**, February 22, 2010** with supporting documentation attached. *(See attached Work Order Certification and Summary Forms in Appendix E.)*

Departments required to complete, sign and submit the Work Order Certification form include: City Attorney, Department of Technology, Environment, Human Rights Commission, Fire Department and Police Department.

Work order budget requests must be discussed and agreed to by both departments. Departments should retain documentation of work order agreements in the event issues arise during the budget process or the budget year. No additional positions or items of equipment can be purchased from work order funds unless specifically itemized in the budget.

All departments budgeting for work order services must consult with the performing department to ensure the costs of such services are estimated accurately. The Controller's Office will adjust salaries for cost of living increases in work order funds. *Performing departments that anticipate an increase in the labor cost or other costs of their services must anticipate these increased costs in their budget estimates.*

Performing departments must submit a schedule of the funds expected from requesting departments and ensure that their work order costs are fully covered by such funds. The requesting departments drive the spending authority for work order departments. Performing departments must ensure that the total cost of the work that they anticipate doing for other departments, including the negotiated MOU adjustments, is supported by budgeted requests.

To assist performing departments in balancing their expenditure budgets with supporting request levels, departments will be able to use the new budget system to run reports showing work order requests coming from other departments. Performing departments should work with requesting departments to determine how the work order billing process will be handled. Contact the Controller's Budget Office with any questions about the work order balancing process. For instructions on running reports from the new budget system, see the system user guide.

Subobject Codes

081xx   Services of Other Departments
The requesting department budgets in a subobject code in the character associated with the performing department. See the Chart of Accounts for a complete list of subobject codes to use. The following outlines the use of the citywide subobject codes.

081CI   Department of Technology Service Agreement Costs
081CI covers the IT enterprise services provided by Department of Technology (DT) such as E-mail, WAN, Web, Network Engineering, etc. DT will be working with departments, the Mayor's Office and the Controller's Office to determine the work order amounts required of each department to sustain basic levels of service. Additional projects will be budgeted and agreed upon separately. For any service related questions, contact David German at 581-3986 or via e-mail, David.German@sfgov.org.

081C5   Pass-through Charges
081C5 is primarily for any pass-through costs that DT incurs on behalf of a department. This would include, for example, equipment purchases, materials and supplies or payment of contractor services required for the completion of a project or service request. This sub-object would also contain any off-budget project requests. For any questions regarding pass-through items, contact Elaine Benvenuti at 581-3923 or via e-mail, Elaine.Benvenuti@sfgov.org.

081CW   ***SFGTV Services***
081CW covers costs for any of the services provided by SFGTV to client departments, which include primarily video production and meeting coverage services. If you have any questions about or interest in these services, contact the DT HelpDesk at 581-7100 or via e-mail at dtis.helpdesk@sfgov.org

081ET   ***Phone company pass through (usage) costs***
081ET includes telephone usage, cellular phone usage, voice mail monthly rental, data circuits, monthly pager costs, monthly equipment and maintenance costs and some administrative costs for bill processing. DT will provide each department a recommended amount based on a detailed analysis of activity over the last 15 months. For questions regarding pass-through billing expenditures, contact Elaine Gee at 581-4035 or via e-mail at Elaine.Gee@sfgov.org.

081H0   ***GF-HR-Equal Employment Opportunity***
This subobject records the cost of the Citywide Equal Employment Opportunity program and is based on the number of employees in each fund.

081H1   ***GF-Recruitment and Assessment Work Order***
Human Resources recovery for special exams and classification work is budgeted in 081H1. Human Resources will budget for this item, with the customer departments.

081H2   ***HR Management Training***
Use 081H2 to budget for training offered through the Department of Human Resources.

081H3   ***Workers' Compensation***
Budget Worker's Compensation for departments in subobject 081H3. For the FY 2010-11 base budget, the Controller's Office will roll over budget amounts from FY 2009-10. Departments should work with the Workers' Compensation Division to determine the appropriate budget. For questions, please contact Benjamin Feng at (415) 575-5617.

081H4   ***Client Services/Recruitment and Assessment Services***
Subobject 081H4 accounts for the cost of DHR's Client Services (for those departments using this service), as well as the cost of ongoing Recruitment and Assessment Services work.

081H7   ***Employee Relations/Negotiations***
Subobject 081H7 records the cost of Citywide employee relations and negotiations and is based on the number of employees in each fund. The Controller's Office will enter the budget into the budget system.

081H8   ***Health and Safety-Federal Drug Testing***
The federal government requires drug testing for employees in certain positions. Human Resources determines 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.

081HX   HRD-HSS-Life Insurance
Charges for life insurance for Local 21 members (International Federation of Professional and Technical Engineers) are budgeted in 081HX. The budget is based on the cost of the insurance multiplied by the number of Local 21 members in each department. The Controller's Budget Office will enter the budget into the budget system. For questions about this amount, call Robin Courtney at (415) 554-1702.

081HZ   Human Resources Management System
Costs of the PeopleSoft/Human Resources Management and Benefits Administration System (Project eMerge) are based on the number of active employees and budgeted in 081HZ. Allocations for FY 2010-11 have been loaded into the FY 2010-11 base budget.

081PR/081PM   Reproduction and Mail Services
081PR and 081PM are for reproduction and mail services, respectively. DT will work with departments and the Mayor's Office to determine the work order amounts for these services.

081W1   Sewer Service Charges
For FY 2010-11, the Controller's Office will roll over budget amounts for 081W1 from FY 2009-10. In January, the PUC will distribute estimated charges for FY 2010-11. Departments anticipating a change in operations (e.g. opening a new building), may be subject to additional charges. Contact Carlos Jacobo at (415) 487-5253 with questions about the appropriate amount to budget for FY 2010-11.

086xx   Recoveries
Performing Departments must budget the total expected recovery from all requesting departments in the appropriate 086xx subobject code. For example, use 086AC for recoveries from the Airport. Recoveries should offset the performing budget. Refer to the Chart of Accounts for a complete list of 086xx subobject codes.

Refrain from using 08699 and 08799 for recoveries, as they are used for miscellaneous items with special criteria.

3.   Reorganizations

The Controller's Budget Office and the Mayor's Budget Office will review all requests for changes to departmental organization. Any requests that include policy changes will require the Mayor's Budget Office approval. These revisions should be submitted to the Controller's Office no later than Wednesday**, December 31, 2009**. No requests submitted by departments after the deadline will be considered during the upcoming budget cycle.

The following outlines the required information:
- Provide a detailed description of the request including the desired outcome.
- Indicate the effective date (current year or budget year).
- Indicate whether you plan to begin the new structure July 1st of the budget year and leave the earlier years' history intact in FAMIS, or if you plan to recast history in FAMIS to reflect the new structure.

- Indicate the impact on
  - CAFR (Comprehensive Annual Financial Report)
  - Payroll (note if you use the Labor Distribution System (LDS))
  - Revenue Transfers
  - Work Orders
  - Purchasing System (include whether you plan on a new 2 character department code for the document prefix)
  - Approval Paths
- Submit the proposed accounting structure (Organization, Fund, Program, Projects, Grants, etc.) and index codes including a crosswalk between the existing and the proposed structures. The Controller's Budget Office will provide you with Microsoft Excel tables of the existing structure and columns for you to use to describe the new structure you are requesting (examples are shown in Appendix C).

Discuss any reorganization proposals with the Controller's Budget Office well in advance of the December 31, 2009 deadline. The Controller's Budget Office can help you use the Excel tables to effectively describe your proposal. For questions and information relating to reorganizations, please contact your analyst in the Controller's Budget Office.

If the reorganization will result in changes at the department and sub-fund level, the preferred approach is to establish the new structure in the budget system and reorganize the history and base budget columns but leave the FAMIS history alone. Upon loading the budget from the budget system to FAMIS, begin using the new structure as of July 1, 2010. If the changes are below this level, upon approval by the Controller's Budget Office, the department can choose to reorganize history in FAMIS.

The Controller's Budget Office will assist departments in determining whether reorganizing budget system and FAMIS information can be automated or must be manual. If a budget for an index code is being split into two or more index codes, the department will have to provide the breakout. Depending on the volume of transactions and other factors, the Controller's Office - may be able to upload data from Excel to accomplish reorganization. It is more straightforward when the structure of an index code is being changed (for example, the organization or program codes are being changed), or when the financial data for one or more index codes is being moved into another index code. This can be accomplished in both the budget system and FAMIS through an automated "recast" process.

Appendices

Appendix A: Vehicle Purchases and Vehicle Leasing Program

The Fleet Management/Central Shops Department of the General Services Agency is authorized by the Mayor and the City's Administrative Code to conduct fleet management programs. The Director of Fleet Management has the primary responsibility to approve requests and purchases of both new and replacement vehicles. The department also has administered a vehicle leasing program since FY 2003-04 for general purpose light duty vehicles, and is continuing this program in FY 2010-11 as described below.

Vehicle Leasing Program

Fleet Management administers a Vehicle Leasing Program for general-purpose sedans and light-duty pickup trucks/vans (up to 10,000 pounds gross vehicle weight rating). Enterprise departments whose light duty vehicles are not maintained by Central Shops are not covered by this program, nor are emergency response vehicles.

- **Lease rates.** FY 2010-11 lease rates have not yet been determined. Fleet Management will send out the lease rates and recommended amounts once the rates have been set.

- **Lease term.** The leasing term is generally one year. Departments interested in leasing vehicles for a shorter term should contact Fleet Management. We will accommodate shorter term leases if practical.

- **Fuel.** Lease rates do not include fuel. Departments must budget fuel separately.

- **Accidents or neglect**. Other than minor repairs, lease rates do not include costs of repairing or replacing vehicles damaged in accidents caused by the operator, or other forms of neglect.

- **Fleet reduction.** Many departments have turned in vehicles since the inception of the vehicle leasing program. Fleet Management strongly encourages departments to continue to review their transportation needs to identify opportunities for reducing fleet size. If your department chooses to turn in any of the leased vehicles, then you will be able to reduce your vehicle leasing budget request accordingly.

  Departments also may request to increase their leasing of vehicles. Such requests will be reviewed by Fleet Management and the Mayor's budget office. Departments should not submit budget requests for purchase of vehicles that would be available through the vehicle leasing program. Departments seeking to acquire such vehicles should contact Tom Fung, Fleet Management, at (415) 550-4600 for program information and budgeting considerations.

Budget Requests for Vehicles not Covered by Vehicle Leasing Program. For general purpose light duty vehicles not covered by the vehicle leasing program, and for all other classes of vehicles, budget instructions are as follows below. Please note: the **Mayor's budget office will not approve budget requests for vehicles without Fleet Management recommendation.**

Vehicle Purchasing Program

- **Vehicle Purchase – replacing an existing City vehicle**

    1. Complete Vehicle Acquisition Request Form (form number FMCS100).
    2. Prepare vehicle final specifications or preliminary specifications (specification is not required for citywide term contract purchase).
    3. Submit completed FMCS100 and vehicle final specifications (or preliminary specification) no later than January 15, 2010.
    4. Fleet Approval will be granted to final specifications submitted.
    5. Conditional Fleet Approval will be granted to preliminary specifications submitted.

- **Vehicle Purchase – adding a vehicle to the existing City fleet**

    1. Complete Vehicle Acquisition Request Form (form number FMCS100).
    2. Determine and justify the business needs to add a new vehicle to the fleet.
    3. Prepare vehicle final specifications or preliminary specifications (specification is not required for citywide contract purchase).
    4. Submit completed FMCS100 and vehicle final specifications (or preliminary specification) no later than January 15, 2010 .
    5. Fleet Approval will be granted to final specifications submitted.
    6. Conditional Fleet Approval will be granted to preliminary specifications submitted.

Fleet Standardization: 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 and 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.

Used Vehicle Purchases: Fleet Management will grant the purchase of used vehicles meeting City standards when operationally and economically feasible. Departments interested in purchases of used vehicles should contact Fleet Management for further instructions.

Alternative Fuel Vehicles: Executive Directive 05-103, dated September 23, 2005, requires: 1) 75% of new non-emergency passenger automobiles to be alternative fuel vehicles; and, 2) 90% of new non-emergency passenger automobiles to be either alternative fuel vehicles or high efficiency vehicles. Departments should be familiar with ED05-103 and make purchase and budget plans accordingly.

Implementation of Healthy Air and Smog Prevention Ordinance: The Board of Supervisors passed the Healthy Air and Smog Prevention Ordinance and it requires departments to purchase clean air vehicles. The Department of Environment has the primary responsibility for implementing this ordinance. General budget instructions are:
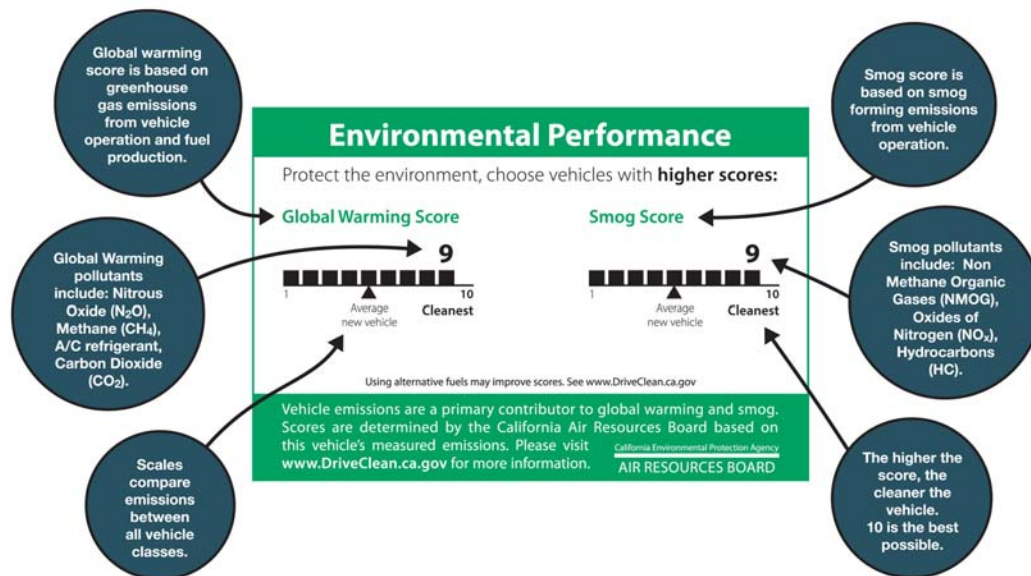
1. Clean air vehicle waiver requirements are **ONLY** required for general-purpose sedans, light-duty pickup trucks, and vans with a GWV of less than 10,000 pounds.
2. Clean air vehicle waivers are **NOT** required for vehicles with a GVW of more than 10,000 pounds (e.g., medium-duty, heavy-duty trucks)
3. Clean air waivers are **NOT** required for off-road equipment (e.g., backhoes, rollers.)
4. For fiscal year **2010-2011**, approved light-duty vehicle purchases are based on the California Air Resources Boards' Environmental Performance Label, which measures both smog and global warming tailpipe emissions.
5. Please use the vehicle search feature at www.driveclean.ca.gov. The California Air Resources Board manages this site and the vehicle list is regularly updated.
6. If the vehicle you select has a **smog score of 9** or higher (ATPZEV, PZEV, ZEV) and a **global warming score of 8** or higher, you do not need to file a clean air waiver request.
7. If the vehicle you select has a smog score of less than 9 and/or global warming score of less than 8, you will need to file a clean air waiver request with SF Environment.

- Please note that the SULEV emissions classification is **only** permissible for CNG-fueled vehicles that have had an after-market conversion performed. To avoid delays in departmental purchases, it is strongly suggested that departments purchase only vehicles with the afore-mentioned emissions classifications. Unit costs for sedans, light-duty pickup trucks and vans are outlined in the table on the following page. To avoid delays in departmental purchases, it is strongly suggested that departments purchase only vehicles with the afore mentioned emissions classifications. Unit costs for sedans, light-duty pickup trucks and vans are outlined in the table on the following page.

- **Budget Considerations:** As outlined in Chapter 4 of the Environment code, Section 406, departments should budget accordingly to ensure they have the funds available to purchase clean air vehicles (clean air vehicles can be required if their cost is up to one and a half times the cost of the conventional vehicles. Please note in some cases, as with compressed natural gas vehicles, the fuel and operating costs can be lower and departments should take life-cycle costs into account as they determine their budgets). While this requirement may limit the total number of vehicles a department purchases, it is consistent with the City's long-standing clean air vehicle procurement policies as well as with the Mayor's expressed goal to reduce the total number of vehicles in the City's fleet.

- **Waivers:** On a case-by-case basis, the Healthy Air and Smog Prevention Ordinance allows departments to apply for a waiver to purchase vehicles that do not meet the requirements listed above under Clean Air Vehicles. For budget purposes departments should not assume they would qualify for a waiver. If departments are proposing to purchase vehicles with waivers, they should go through the Clean Air Waiver process prior to finalizing their Base Budget Request. If the waiver is denied, the departments may be able to adjust their budget requests prior to the finalization of their Base Budget.

If you have questions regarding the Healthy Air and Smog Prevention Ordinance or the clean air vehicle policy please contact Vandana Bali, Clean Air Transportation Program, Department of the Environment, 415-355-3728.

Standard Vehicle Equipment Numbers and Unit Costs: The Office of Contract Administration, Purchasing Division, has identified standard vehicle equipment numbers and estimated unit costs (without options) for sedans, light-duty pickup trucks, and vans shown on the table below. The amounts are FY 2010-11 costs and include tax. All departments requesting vehicles in these categories must use the standard vehicle equipment numbers and unit costs shown in the table, unless justification can be provided showing that the department's requirements differ from the standard. Questions regarding vehicle costs can be directed to the City's Fleet Buyers.

Standard Vehicle Equipment Numbers and Unit Costs

Vehicle Description	Base Price (includes. sales tax) without options	Equip. Number (New Vehicles)	Equip. Number (Replacement)
Sedan, compact (e.g., CNG Honda Civic)	$28,000	VSCL-N	VSCL-R
Sedan, midsize (e.g., hybrid Toyota Camry)	$30,000	VSML-N	VSML-R
Sedan, full size (e.g., gas, Ford Crown Victoria; for the CNG model, please add $16,000 to the base price.	$26,000	VSFL-N	VSFL-R
Compact SUV (e.g., Ford Escape Hybrid)	$33,400		
Truck, pickup, ½ ton (e.g., gas, Ford F150 XL; for the CNG model with a 20 gallon gge**, please add $16,000.	$26,000 + CNG conversion cost	VPFL-N	VPFL-R
Van, mini-van, 7-passenger (e.g., gas, Ford E150 Club Wagon)	$26,000	VPVFL-N	VPVFL-R
Van, cargo, ¾ ton (e.g., gas, Ford E250 Cargo; for the CNG model with 20 gallon gge**, please add $16,000.	$26,000	VCVFL-N	VCVFL-R

There are no standard vehicle equipment numbers or unit costs for medium and heavy-duty vehicles and equipment. 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. A unique equipment number will be assigned by the Controller's Budget Office following the submission of the forms.

**gge – gasoline gallon equivalent

Form FMCS100: Vehicle Acquisition Request Form

City and County of San Francisco
General Services Agency

Fleet Management/Central Shops
FMCS100 (11/08)

DRAFT - VEHICLE ACQUISITION REQUEST FORM

SECTION A - CONTACT INFO

DEPARTMENT	DIVISION / OFFICE	DEPT CODE
FLEET COORDINATOR	EMAIL ADDRESS	
OFFICE ADDRESS	CITY / ZIP	TELEPHONE

SECTION B - VEHICLE PURCHASE INFO

TYPE OF VEHICLE(S): YEAR, MAKE, MODEL, SPECIAL EQUIPMENT AND OTHER REQUIREMENTS.

TYPE OF ACQUISITION (CHECK BOXES AND FILL IN BLANKS AS REQUIRED)

1: DEPT FUNDED PURCHASE   VEHICLE LEASING PROGRAM PURCHASE   OTHER (SPECIFY)
    YES☐   NO☐   YES☐   NO☐

2: REPLACEMENT PURCHASE   ADDITIONAL PURCHASE
    YES☐   NO☐   YES☐   NO☐
    HOW MANY _____   HOW MANY _____   TOTAL QTY _____

3: FUEL TYPE   GASOLINE ☐   DIESEL ☐   CNG ☐   HYBRID ☐   PROPANE ☐   ETHANOL ☐   OTHER (SPECIFY) ☐

4: VEHICLE SPECIFICATION(S)   FINAL SPECIFICATION ATTACHED ☐   PRELIMINARY SPECIFICATION ATTACHED ☐

SECTION C - JUSTIFICATION

EXPLAIN WHY A REPLACEMENT AND/OR NEW VEHICLE IS NECESSARY.

EXPLAIN WHAT EFFORTS WERE TAKEN TO IDENTIFY ANOTHER UNDERUTILIZED VEHICLE.

EXPLAIN THE NEGATIVE IMPACT IF THIS PURCHASE REQUEST IS DENIED.

SECTION D - VEHICLE TO BE REPLACED

CITY VEHICLE ID NUMBER	LICENSE NUMBER	YEAR	MAKE	MODEL	MILE / HOUR

SECTION E - DEPARTMENTAL SIGNATURES

PREPARED BY		TELEPHONE	DATE
PRINT NAME	TITLE	SIGNATURE	DATE
PRINT NAME	TITLE	SIGNATURE	DATE

Return completed form to: Fleet Management / Central Shops, 1800 Jerrold Avenue, San Francisco, CA 94124

Appendix B: Sample Budget Certification Letter

{Date}

Honorable Gavin Newsom
Mayor, City and County of San Francisco
City Hall, Room 200

Angela Calvillo, Clerk of the Board
Board of Supervisors
City Hall, Room 244

Ben Rosenfield, Controller
City Hall, Room 316

RE: Adopted Budget for FY 2010-11

Ladies and Gentlemen:

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 2010-11 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: Greg Wagner, Mayor's Budget Director

Appendix C: Sample Reorganization Form

Organization Setup and Crosswalk

Org	Old Org Title	New Org Title	New?
CON01	CON Management		No
CON0101		CON Management-Admin	Yes
CON0102		CON Management-IT	Yes
CON0103		CON Management-Personnel	Yes

Program Setup and Crosswalk

Program	OldProgramTitle	New Title	New?
XX1	Management	Administration	No
XX2		Other Management Services	Yes

Index Code Setup and Crosswalk

Old Index	Old IndexTitle	Old Org	Old Prog	Old Fund	Old Proj	Old Grant	Old UserCd	New Index	New IndexTitle	New Org	New Prog	New Fund	New Proj	New Grant	New UserCd
						Embedded								Embedded	
CONindexA	Title A	CON01	XX1	1GAGFAAA				CONindexB	Title B	CON0101	XX1	1GAGFAAA			
CONindexA	Title A	CON01	XX1	1GAGFAAA				CONindexC	Title C	CON0101	XX2	1GAGFAAA			
CONindexD	Title D	CON01	XX1	1GAGFAAA				CONindexD	Title D	CON0102	XX1	1GAGFAAA			
CONindexE	Title E	CON01	XX1	1GAGFAAA				CONindexD	Title D	CON0102	XX1	1GAGFAAA			
								CONindexF	Title F	CON0103	XX2	1GAGFAAA			

Non Labor Manual Recoding

OldOrg	OldPr	OldFund	OldIndex	Proj	Grant	UserCd	NewOrg	NewProg	NewFund	NewIndex	NewProj	NewGrant	NewUserCd	Char	Obj	Subobject	CYOrig	OldBase	NewBase
CON01	XX1	1GAGFAAA	CONindexA				CON0101	XX1	1GAGFAAA	CONindexB				021	022	02200	58,500	58,500	58,500
CON01	XX1	1GAGFAAA	CONindexA				CON0101	XX1	1GAGFAAA	CONindexB				021	024	02401	1,000	1,000	1,000
CON01	XX1	1GAGFAAA	CONindexA				CON0101	XX1	1GAGFAAA	CONindexB				021	027	02700	391,528	376,528	176,528
CON01	XX1	1GAGFAAA	CONindexA				CON0101	XX2	1GAGFAAA	CONindexC				021	027	02700	-	-	200,000
CON01	XX1	1GAGFAAA	CONindexA				CON0101	XX1	1GAGFAAA	CONindexB				021	027	02761	150,000	150,000	150,000
CON01	XX1	1GAGFAAA	CONindexA				CON0101	XX1	1GAGFAAA	CONindexB				021	027	02799	24,998	24,998	24,998
CON01	XX1	1GAGFAAA	CONindexA				CON0101	XX1	1GAGFAAA	CONindexB				021	032	03241	140,000	140,000	140,000
CON01	XX1	1GAGFAAA	CONindexA				CON0101	XX1	1GAGFAAA	CONindexB				021	035	03500	236,990	236,990	236,990

Labor Manual Recoding

Old Org	Old Prog	Old Fund	Old Index	Proj	Grant	UserCd	Old Class	Old PSI	Old RET	New Org	New Prog	New Fund	New Index	Proj	Grant	UserCd	New Class	New PSI	New RET	Obj	Old FTE	Old BaseAmt	Old BaseCOLA	Old BaseTotal	New FTE	New BaseAmt	New BaseCOLA	New BaseTotal
CON01	XX1	1GAGFAAA	CONindexA				1404	A	C	CON0101	XX1	1GAGFAAA	CONindexB				1404	A	C	001	3.00	90,000	1,800	91,800	1.00	30,000	600	30,600
CON01	XX1	1GAGFAAA	CONindexA				1404	A	C	CON0101	XX2	1GAGFAAA	CONindexC				1404	A	C	001	-	-	-	-	2.00	60,000	1,200	61,200
CON01	XX1	1GAGFAAA	CONindexA				1444	A	C	CON0101	XX1	1GAGFAAA	CONindexB				1444	A	C	001	2.00	70,000	1,400	71,400	1.00	35,000	700	35,700
CON01	XX1	1GAGFAAA	CONindexA				1444	A	C	CON0101	XX2	1GAGFAAA	CONindexC				1444	A	C	001	-	-	-	-	1.00	35,000	700	35,700
CON01	XX1	1GAGFAAA	CONindexA				1446	A	C	CON0101	XX1	1GAGFAAA	CONindexB				1446	A	C	001	1.00	38,000	760	38,760	1.00	38,000	760	38,760
CON01	XX1	1GAGFAAA	CONindexA				1652	A	C	CON0101	XX1	1GAGFAAA	CONindexB				1652	A	C	001	1.00	50,000	1,000	51,000	1.00	50,000	1,000	51,000
CON01	XX1	1GAGFAAA	CONindexA				1654	A	C	CON0101	XX1	1GAGFAAA	CONindexB				1654	A	C	001	1.00	54,000	1,080	55,080	1.00	54,000	1,080	55,080
CON01	XX1	1GAGFAAA	CONindexA				1823	A	C	CON0101	XX1	1GAGFAAA	CONindexB				1823	A	C	001	1.00	60,000	1,200	61,200	1.00	60,000	1,200	61,200
CON01	XX1	1GAGFAAA	CONindexA				1824	A	C	CON0101	XX1	1GAGFAAA	CONindexB				1824	A	C	001	1.00	70,000	1,400	71,400	1.00	70,000	1,400	71,400
CON01	XX1	1GAGFAAA	CONindexA				0931	A	C	CON0101	XX1	1GAGFAAA	CONindexB				0931	A	C	001	1.00	80,000	1,600	81,600	1.00	80,000	1,600	81,600
																					11.00	512,000	10,240	522,240	11.00	512,000	10,240	522,240

Appendix D: Sample Performance Measures Report

Department Short Summary Mid-Year Report

ADMINISTRATIVE SERVICES - Department Performance Measures

Performance Measures

	2006-2007 Actual	2007-2008 Actual	2008-2009 Target	2008-2009 Projected	2009-2010 Target
311 CUSTOMER SERVICE CENTER					
CSR Productivity					
• Percentage of Customer Service Representatives that answer 3,700 calls monthly	n/a	n/a	90%	50%	n/a
• Percentage of Customer Service Representatives that answer 21 calls per hour	n/a	n/a	90%	n/a	90%
Customer Satisfaction					
• Percentage of survey respondents who rank overall satisfaction with 311 as a 7 or higher	n/a	n/a	75%	75%	75%
One Call Resolution					
• Percentage of calls handled without a transfer	n/a	n/a	95%	95%	95%
Quality Assurance					
• Quality assurance percentage score	n/a	97%	90%	90%	90%
Service Level Percentage					
• Percentage of calls answered in 60 seconds	n/a	55%	50%	50%	50%
ANIMAL WELFARE					
Decrease number of animals euthanized					
• Percentage of live animal releases	72%	78%	76%	76%	76%
Decrease or maintain average field emergency response time					
• Field service emergency response time, in minutes	18	17	23	23	23

Appendix D (Continued): Sample Performance Measures Report—Department Measure Summary Semi-Annual Report

Department Measures Summary Semi-Annual

Department: ADMINISTRATIVE SERVICES

Program: 311 CUSTOMER SERVICE CENTER

Goal: 1 CSR Productivity

Measure Number	Measure	FISCAL_TIME	Actual	Target	Projected
1	Percentage of Customer Service Representatives that answer 3,700 calls monthly	FY2009	56%	90%	50%

Measure Definition — The percentage of 311 Customer Service Representatives that answer 3,700 calls on a monthly basis. This metric was developed in July 2008 as a performance measure for 311.

Data Collection Method and Frequency — Calculation: Total number of calls answered divided by the total number of full-time employees. Source: Avaya's Call Management System (CMS) and Blue Pumpkin will be utilized to determine the number of calls answered and the number of CSR's respectively. Frequency: Monthly

Comment Period	Comment Subject	Comment Body
DEC - FY2009	FY09 Six Mo Actual Explanation	Per Kevin Dyer 1/29/09, this was a brand new measure developed in July 2008 and after analyzing the first 6 months of data, we realized that we should change the measure going forward for FY10 from "monthly" to "hourly" to capture more substantive and meaningful data. (JN 1/30/09)
DEC - FY2009	FY10 Proposed Target Explanation	Per Kevin Dyer 1/29/09, the FY2010 goal will be changed to a "Calls per Hour" metric to more accurately reflect the production of each Customer Service Representative. We do not have the data on a "Calls per Hour" basis at this time however, by March 2009, we should have enough data to have a target for FY10. Please note, the target may be subject to change based on the FY10 budget. (JN 1/30/09)
JUN - FY2009	FY 09 Yr End Actual Explanation	This metric has now been replaced by "Calls per Hour" which is Goal 1, Measure 2 and will no longer be captured in the future. The new metric,"Calls per Hour," uses actual staffed time so planned and unplanned absences do not negatively impact the results. "Calls per Month" does not take into account planned or unplanned absences. (JN 9/10/09)
JUN - FY2009	FY 10 Yr End Target Explanation	

Oct 28, 2009   - 1 -   9:01:33 AM

Appendix E: Work Order Certification and Summary Forms

Requesting departments drive spending authority for work order departments. Both requesting and performing departments must sign a Work Order Certification Form and complete the Work Order Summary Form before submitting the department's budget to the Controller's Budget Office.

To allow departments time to budget for work order changes within the Department Phase, performing departments must notify requesting departments of the work order requirements for FY 2010-11 before the budget submission deadline of February 22, 2010.

All departments are encouraged to use the Work Order Certification Form to document all work order agreements between performing and requesting departments. Performing departments may run a work order report in the budget system to complete the Work Order Summary Form. For instructions on running budget system reports, see the system user guide.

The Departments listed below are required to complete, sign and submit the Work Order Certification form before Monday, February 22, 2010:

    City Attorney
    Department of Technology
    Environment
    Human Rights Commission
    Fire Department
    Police Department

Work Order Certification Form

TO:

FROM:

DATE:

SUBJECT: FY 2010-11 Work Certification Form

The purpose of this document is to provide a written agreement between the requesting and performing departments for services to be provided through work orders. Performing departments must initiate this form and have it signed by requesting and performing department heads. Both departments should retain copies for audit purposes.

Work Order Amount: $

Requesting Department:

Program:_____

Department Index Code: _____   **Subobject**:081__
(To be completed by Requesting Dept)

 Performing Department*: Name and Address

Description of Services:

Performing Department Index Code:_____   **Subobject**:086__
Project/Project Detail (if applicable): _____

Signatures:

_____   _____   Date:_____
Requesting Department Head   Print Name and Title

_____   _____   Date:_____
Performing Department Head   Print Name and Title

Please return signed copy to Performing Department above.

Work Order Summary Form
FY 2010-11

Performing Department: _____

Fund: _____

Requesting Dept	FY 2008-09 Actuals Amount	FY 2009-10 Final Budget Amount	FY 2010-11 Base Budget Amount

Appendix F: Contracting Out "Prop J" Required Reporting Materials

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 is 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 on an annual basis.

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 approval will occur along with the adoption of the Annual Appropriation Ordinance.

Prop J. requests must be submitted to the Controller's Office along with annual budget submissions by Monday**, February 22, 2010**. **Prop J. requests must be submitted yearly, regardless of whether the contract is multi-year.**

The following contracts were approved in FY 2009-10 and must be resubmitted if they are to continue in FY 2010-11.   For any other contracts not currently approved or proposed contracts for FY 2010-11, please work with your contact in the Controller's Budget Office.

Prop J Contracts Approved in FY 2009-10

Department	Contract
Airport	Employee Parking Management Services
	Public Parking Management Services
	Information Booth Services
	Shuttle Bus Services
	Security Services
Board of Supervisors	Budget Analyst
District Attorney	LGBT Anti-Violence Program (Community United Against Violence)
Elections	Absentee Voter Ballot Distribution
GSA-City Administrator	Central Shops- Security
	Convention Facilities Management
	Janitorial Services
	Security Services
	Body Removal Services
GSA-Technology	Mainframe System Maintenance
Human Services Agency	Security Services - Various Locations
Municipal Transporation Agency	Muni Paratransit Services
	Muni Security
	Muni Transit Shelter Maintenance and Advertising
	Parking and Traffic Citation Information System
	Parking and Traffic Janitorial & Landscaping
	Parking and Traffic Meter Collection and Coin Counting

Department	Contract
	Parking and Traffic Towing Services
Port	Janitorial Services
	Security Services
Police	Project S.A.F.E.
Public Works	Security Services - 1680 Mission St. & 30 Van Ness 5th Floor
Sheriff	Food Service - County Jail

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: 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 Prop J form from FY 2009-10, please contact the Controller's Budget Office.

To be filled out by departments:

1. Top portion:
   a. Department name
   b. Division
   c. Description of the services to be contracted out
2. Projected Personnel Costs:
   a. Job Class Title
   b. Class - Job Class
   c. Positions - Number of positions (FTEs)
   d. Biweekly Wage Rate – enter rates for bottom and top step*
   e. Holiday Pay and/or Premium Pay (if applicable)
   f. Fringe Benefits**
3. Estimated Capital and Operating Costs- all non-personnel related costs that would be included in the contract
4. Less: Estimated Total Contract Cost- total cost of proposed contract***
5. 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.

* Obtain biweekly wage rates from the Human Resources Classification and Compensation Database, available online at http://www.sfgov.org/site/sfdhr_page.asp?id=46985.

** Obtain fringe benefits rates by contacting your analyst in the Controller's Budget Office. Enter estimated fringe benefit costs. These costs will be recalculated once the Controller's Office inputs the fringe benefit rates.

**** 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.**

Form Prop J: Template

PROP J SUBMISSION COVER SHEET
[DEPARTMENT]
[DIVISION]
[CONTRACT DESCRIPTION]
COMPARATIVE COSTS OF CONTRACTING VS. IN-HOUSE SERVICES (1) (2)
FISCAL YEAR 2010-11

ESTIMATED CITY COSTS:

To Be Completed By Department:

PROJECTED PERSONNEL COSTS	Class	Positions	BW Rate	Low	High
Job Class Title			$	$ -	$ -
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Holiday Pay (If Applicable)				0	0
Premium Pay (If Applicable)				0	0
Total Salary Costs		-		0	0

FRINGE BENEFITS
Variable Fringes (4)	0	0
Fixed Fringes (5)	0	0
Total Fringe Benefits	0	0

ESTIMATED CAPITAL & OPERATING COSTS (6)

Total Capital & Operating	0	0

ESTIMATED TOTAL CITY COST | 0 | 0 |

LESS: ESTIMATED TOTAL CONTRACT COST (7)

ESTIMATED SAVINGS | $ - | $ - |
| % of Savings to City Cost | #DIV/0! | #DIV/0! |

FY 2010-11 Changes/Assumptions:
9.49% new CCSF retirement rate
7.50% City pick-up of employee retirement (if applicable)

To Be Completed By Controller's Office:

union	fixed	variable	variable low	variable hi	fixed
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0

Comments/Assumptions:
1. Variable fringe benefits consist of Social Security, Medicare, employer retirement, employee retirement
   pick-up and long-term disability, where applicable.
2. Fixed fringe benefits consist of health and dental rates, and dependent coverage.

Form Prop J: Sample

MUNICIPAL TRANSPORTATION AGENCY
PARATRANSIT SERVICES
COMPARATIVE COSTS OF CONTRACTING VS. IN-HOUSE SERVICES (1) (2)
FISCAL YEAR 2010-11

ESTIMATED CITY COSTS:

FY 2010-11 Changes/Assumptions:
9.49% CCSF retirement rate
7.50% City pick-up of employee retirement (if applicable)

PROJECTED PERSONNEL COSTS	Class	Positions	BW Rate		Low	High			fixed	variable	variable low	variable hi	fixed
Transit Operators	9163	113.0	1,365	2,166	$ 4,025,795	$ 6,388,184		253	10,811	0.2136	859,910	1,364,516	1,221,635
Chauffeur (3)	7312	231.0	1,092	1,733	6,583,777	10,447,224		253	10,811	0.2136	1,406,295	2,231,527	2,497,325
Auto Mechanic Assistant Supervisor	7382	2.0	3,336	3,336	174,139	174,139		130	11,426	0.1386	24,136	24,136	22,852
Auto Mechanic	7381	12.0	2,769	2,769	867,251	867,251		130	11,426	0.1386	120,201	120,201	137,110
Auto Service Worker	7410	8.0	1,849	2,247	386,071	469,174		252	10,431	0.1451	56,019	68,077	83,447
Transit Car Cleaner	9102	7.0	1,662	2,019	303,647	368,871		790	10,091	0.2201	66,833	81,189	70,635
Transit Manager II	9141	2.0	3,446	4,188	179,881	218,614		200	10,709	0.1451	26,101	31,721	21,419
Transit Manager I	9140	4.0	3,047	3,703	318,107	386,593		200	10,709	0.1451	46,157	56,095	42,838
Transit Supervisor	9139	14.0	2,632	3,199	961,733	1,168,915		200	10,709	0.1451	139,547	169,610	149,932
Senior Clerk Typist	1426	6.0	1,634	1,985	255,884	310,851		790	10,091	0.2201	56,320	68,418	60,544
Senior Eligibility Worker	2905	5.0	2,038	2,478	265,959	323,379		535	10,171	0.2201	58,538	71,176	50,855
Holiday Pay					117,355	135,533				0.0795	9,330	10,775	0
Premium Pay					108,409	125,202				0.0795	8,619	9,954	0
Total Salary Costs		404.0			14,548,008	21,383,930					2,878,004	4,307,393	4,358,590

FRINGE BENEFITS

	Low	High
Variable Fringes (4)	2,878,004	4,307,393
Fixed Fringes (5)	4,358,590	4,358,590
Total Fringe Benefits	7,236,595	8,665,983

ESTIMATED CAPITAL & OPERATING COSTS (6)

	Low	High
200 Autos	1,648,575	1,648,575
155 Vans	1,916,468	1,916,468
364 2-Way Radios	500,500	500,500
Claims	876,834	876,834
Total Capital & Operating	4,942,377	4,942,377

	Low	High
ESTIMATED TOTAL CITY COST	26,726,980	34,992,291
LESS: ESTIMATED TOTAL CONTRACT COST (7)	(20,174,272)	(20,180,871)
ESTIMATED SAVINGS	$ 6,552,708	$ 14,811,420
% of Savings to City Cost	25%	42%

Comments/Assumptions:
1. This service has always been contract out, beginning in FY 1983-84.
2. CCSF and contract costs are presented as annualized using baseline FY 2010-11 salary & benefit levels.
3. Classification has been abolished; this analysis assumes the class would be reestablished with a
   compensation rate equivalent to related classes, estimated to be at 80% of the Transit Operator class.
4. Variable fringe benefits consist of Social Security, Medicare, employer retirement, employee retirement
   pick-up and long-term disability, where applicable.
5. Fixed fringe benefits consist of health and dental rates, and dependent coverage.
6. Capital & operating costs for vehicles has been estimated based upon IRS mileage standards.
7. The Estimated Contract Cost for annual service is based upon contractor's bid for services and
   contract monitoring costs.

Appendix G: Technology Plan Template

A. Overview

All departments with technology expenditures and/or technology staff must submit their Technology Plans to COIT online at **http://crmproxy3.sfgov.org/**. This document is intended to allow COIT to capture the overall technology activities and spending throughout the City and County of San Francisco. These plans will also inform the COIT review process of Technology Projects by outlining the long-term plan, capacity and capability of departments to implement large multi-year technology projects. When filling out the document, be sure to:

1. Use layman's terms wherever possible. Avoid technical terms, and define any specialist terms (for example, technology acronyms) in a glossary at the end of the document.

2. Be as concise as possible, referring to detailed documents such as technology budget, technology organization chart, technology architecture, etc., as attached appendices.

3. Avoid generic statements such as 'technology is a critical input to the department,' instead focus on specific issues related to the entire department.

4. Unless indicated otherwise, when including budget information and staffing information use figures from the 2009-10 Annual Appropriation Ordinance (AAO) and Annual Salary Ordinance (ASO).

Major Deadlines:

Sections 1-3 and 5-11   December 31, 2009
Section 4, Technology Project Proposals   January 29, 2010

B. Table of Contents

1. Department Overview and Contacts*
2. Technology Organizational Structure*
3. Technology Financial Information*
4. Technology Projects
5. Technology Architecture, Standards, and Policies
6. Technology Services and Processes
7. Technology Applications Portfolio
8. Technology Infrastructure & Telecommunications
9. Technology Information and Data Management
10. Technology Security and Business Continuity
11. Technology Risks, Legal Mandates and Opportunities

* These sections are mandatory for all departments with technology expenditures and/or technology staff.

Technology Plan Sections

Contacts Section: Primary Contact Designation

Section 1: Department Overview*

1.1 Department Mission Statement and Goals.

    a. Summary of department guiding principles and service delivery goals. This information may be extracted from the department's Efficiency Plan.

1.2 Department Services.

    a. Department's core services as defined in the annual budget document.

1.3 Department Key Programs and Measures. Provide a high level summary of the following information, which may be extracted from the department's Efficiency Plan:

    a. The Department is responsible for the following programs …
    b. The Department measures performance by the following measures …
    c. The Department measures IT performance by the following measures (if applicable; detailed if available)…

1.4 Department Partners and Customers.

    a. Key City Department partners are …
    b. Key External Agency partners are …
    c. The primary beneficiaries are …

Section 2: Organizational Structure*

2.1 Total number of all Department staff. The number of staff is defined as full time employees in the ASO. Departments should also include details on budgeted versus filled positions.

2.2 Total number of IT staff by classification. The number of staff is defined as full time employees in the ASO. Departments should include details on budgeted versus filled positions. This should also include MEA technology positions, department specific classes, primarily performing IT functions. If your department has submitted information to the Budget Analyst, be sure that the information is reflected here as well.

2.3 Non-IT Job Classifications and number of staff filling IT roles. The number of staff is defined as full time employees in the ASO. Departments should include details on budgeted versus filled positions.

2.4 High level department staff organization chart showing where IT staff are located within the department. This can be provided as an attached file.

Section 3: Technology Financial Information*

3.1 Total Department IT Budget.

Each of the technology related FAMIS Objects and Sub-Objects are included in the system. Please allocate non-personnel budget items into the appropriate categories.

For FY 2010-11 COIT is not requesting Telecommunications costs.

3.2 IT Non-Personnel Cost / Budget.
Break down by the following categories
   a. Hardware
   b. Software
   c. Supplies
   d. Contractual Services
   e. Leases
3.3 Workorders.
   a. Workorders with the Department of Technology
   b. Workorders with other departments

3.4 IT Personnel Cost / Budget.
   a. This data represents the total calculated budget for department staff performing IT duties on a full-time basis.

Section 4: Technology Projects (DUE January 29, 2010)

Provide a summary of Technology project initiatives, as appropriate.

4.1 Future Project Initiatives. This section is for projects that departments are not currently requesting funds for but are considering proposing or implementing over the next five fiscal years. By gathering this information, the City can start taking preliminary steps to plan for project initiatives. All projects must first be entered in section 4.1 before they can be "promoted" to section 4.2.

4.2 Proposed Projects. This section is for projects that departments are requesting funding for in FY2010-11. Beginning in February 2010, the COIT Planning and Budget Subcommittee will evaluate project submissions included in this section and prioritize them based on criteria such as:

1. *City Priority* – Overall benefit to the City
2. *Department Priority* – Benefit to the Department (as determined by the department)
3. *Efficiency Potential* – Potential for more efficient City operations
4. *Overall Cost* – Requiring less funding

5. *Seniority* – Multi-year projects previously approved by COIT (e.g. projects listed in Section 4.3)
6. *Non General Fund Contribution* – Projects with some non-general fund sources

The Planning & Budget Subcommittee will make recommendations to COIT for final approval in the spring. Each of the projects in this section must have additional financial and business detail added to them to assist with the project review process.

4.3 Previously Approved Projects. This section provides a list of the projects previously approved by COIT that require project plans and periodic updates on their status from departments.

Section 5: Technology Architecture, Standards, and Policies

Provide a summary of the department's technology architecture, standards, and policies.

Include detailed technical architecture documents, standards, or policies in the appendices. For Sections 5-11 Departments are encouraged to provide additional, detailed materials as "Supporting Documents" for each section.

Section 6: Technology Services and Processes

List the technology services currently provided by the Department IT staff to customers or constituent base and provide a brief description of the service.

Section 7: Technology Applications Portfolio

Provide a list of the business applications / programs used by the department to deliver services to customers.

Applications should be categorized as mission critical or non-critical. Any application noted as mission critical should have a disaster recovery / business continuity plan associated with that application. (If security issues are addressed in section 10, just refer to that section).

Section 8: Technology Infrastructure & Telecommunications

Provide a summary of the underlying infrastructure and telecommunications used by the department to provide service to the customers. This should include information such as high level network diagrams, data center locations, high level telecommunications plan / diagram, etc.

Section 9: Technology Information and Data Management

This section should include:

       a. How data is managed to meet regulatory, operational and strategic needs of the enterprise;

       b. How user information is stored and managed (personal information and user account information); and

       c. How application data is stored and managed.

Section 10: Technology Security and Business Continuity

This section should focus on the department's information technology security policy and practices and how it is linked to enterprise risk management. Provide a high-level summary the technology security and risk management approach, including the names of any standards and tools employed. Also describe how technology risk management and security is linked to enterprise-wide risk / disaster management, including references to policy documents on business continuity/disaster recovery, security, privacy and risk.

Section 11: Technology Risks, Legal Mandates and Opportunities

Outline the major risks, issues, and opportunities associated with the department technology plan as outlined above.

Summarize the risks and issues associated with the technology strategy, and how they will be mitigated. For example, if the technology strategy is heavily dependent external partners, this is a high-level category of risk, and the mitigation might be to ensure partners use standard methodologies that are well documented.

Note any legal mandates currently in place or proposed in the near future that could have a significant impact on this technology plan.

This section should contain the opportunities for technology in the future which sets the stage for future areas of focus for technology as it continues to evolve and how these evolutions might benefit or support the future business of the department.

Appendices (as needed)

Provide support for the brief statements in the document with more detailed facts and figures not easily available in other documents.

Include a glossary of relevant terms, and extended details for each of the above areas, as well as references to other documents such as departmental plans, project plans, program plans, and standards.

Appendix H: Controller's and Mayor's Office Contacts

Dept. #	Code	Department Name	Controller's Office	Mayor's Office
62	AAM	Asian Art Museum	Aimee Fribourg	Renee Willette
70	ADM-ADM	General Services Agency - Administrative Svcs	Joe Nurisso	Manish Goyal
72	ADM-AGW	Admin. Services - Consumer Assurance	Joe Nurisso	Manish Goyal
76	ADM-ANC	Admin. Services - Animal Care & Control	Joe Nurisso	Manish Goyal
93	ADM-CFM	Admin. Services - Convention Facilities	Joe Nurisso	Manish Goyal
74	ADM-CME	Admin. Services - Medical Examiner	Joe Nurisso	Manish Goyal
69	ADM-OCA	Admin. Services - Office of Contract Admin.	Joe Nurisso	Manish Goyal
13	ADP	Adult Probation	Aimee Fribourg	Rebekah Krell
27	AIR	Airport	Aimee Fribourg	Leo Chyi
28	ART	Arts Commission	Aimee Fribourg	Rebekah Krell
2	ASR	Assessor/Recorder	Aimee Fribourg	Meghan Wallace
1	BOS	Board of Supervisors	Aimee Fribourg	Rebekah Krell
3	CAT	City Attorney	Aimee Fribourg	Rick Wilson
64	CFC	Children & Families Commission	Nadia Feeser	Renee Willette
23	CHF	Children, Youth & Their Families	Nadia Feeser	Renee Willette
9	CON	Controller	Nadia Feeser	Meghan Wallace
29	CPC	City Planning	Aimee Fribourg	Leo Chyi
10	CRT	Superior Court	Aimee Fribourg	Rebekah Krell
30	CSC	Civil Service Commission	Joe Nurisso	Manish Goyal
17	CSS	Child Support Services	Joe Nurisso	Renee Willette
4	DAT	District Attorney	Aimee Fribourg	Rebekah Krell
19	DBI	Department of Building Inspection	Aimee Fribourg	Leo Chyi
81	DPH	Department of Public Health	Nadia Feeser	Kate Howard
90	DPW	General Services Agency - Public Works	Joe Nurisso	Rick Wilson
45	DSS-DSS	Human Services Agency	Nadia Feeser	Meghan Wallace
26	DSS-AGE	Human Services - Aging and Adult Services	Nadia Feeser	Meghan Wallace
77	ECD	Emergency Communications	Joe Nurisso	Leo Chyi
21	ECN	Economic & Workforce Development	Joe Nurisso	Leo Chyi
22	ENV	Environment	Aimee Fribourg	Leo Chyi
18	ETH	Ethics Commission	Joe Nurisso	Leo Chyi
61	FAM	Fine Arts Museum	Aimee Fribourg	Renee Willette
31	FIR	Fire Department	Aimee Fribourg	Leo Chyi
97	GEN	General City Responsibility	Nadia Feeser	Greg Wagner
4	HRC	Human Rights Commission	Joe Nurisso	Manish Goyal
33	HRD	Human Resources	Aimee Fribourg	Kate Howard
55	HSS	Health Service System	Joe Nurisso	Renee Willette
12	JUV	Juvenile Probation	Joe Nurisso	Rick Wilson
41	LIB	Public Library	Joe Nurisso	Manish Goyal
63	LLB	Law Library	Joe Nurisso	Manish Goyal
35	MTA-DPT	Municipal Transportation Agency (MTA)	Joe Nurisso	Rick Wilson
36	MTA-PTC	MTA - Parking and Traffic	Joe Nurisso	Rick Wilson
25	MYR	Mayor	Joe Nurisso	Greg Wagner
37	PAB	Board of Appeals	Aimee Fribourg	Manish Goyal
5	PDR	Public Defender	Aimee Fribourg	Rebekah Krell
38	POL	Police Department	Joe Nurisso	Rebekah Krell

Dept. #	Code	Department Name	Controller's Office	Mayor's Office
39	PRT	Port	Aimee Fribourg	Meghan Wallace
40	PUC-PUC	Public Utilities Commission	Aimee Fribourg	Renee Willette
92	PUC-CWP	PUC - Clean Water	Aimee Fribourg	Renee Willette
32	PUC-HHP	PUC - Hetch Hetchy	Aimee Fribourg	Renee Willette
47	PUC-WTR	PUC - Water	Aimee Fribourg	Renee Willette
42	REC	Recreation & Park	Aimee Fribourg	Meghan Wallace
80	REG	Elections	Joe Nurisso	Rick Wilson
44	RET	Retirement System	Joe Nurisso	Renee Willette
65	RNT	Rent Arbitration Board	Joe Nurisso	Manish Goyal
60	SCI	Academy of Sciences	Aimee Fribourg	Renee Willette
6	SHF	Sheriff's Department	Aimee Fribourg	Rick Wilson
75	TIS	General Services Agency - Technology	Aimee Fribourg	Meghan Wallace
8	TTX	Treasurer / Tax Collector	Joe Nurisso	Meghan Wallace
68	TXC	Taxi Commission		Rick Wilson
99	UNA	General Fund Unallocated	Nadia Feeser	Greg Wagner
7	USD	County Office of Education	Nadia Feeser	Rebekah Krell
46	WAR	War Memorial	Joe Nurisso	Rebekah Krell
48	WOM	Department on the Status of Women	Aimee Fribourg	Rebekah Krell

Mayor's Budget Office	
Greg Wagner	(415) 554-6486
Kate Howard	(415) 554-6515
Leo Chyi	(415) 554-4796
Manish Goyal	(415) 554-6485
Rebekah Krell	(415) 554-6617
Meghan Wallace	(415) 554-6125
Renee Willette	(415) 554-6971
Rick Wilson	(415) 554-6216

Controller's Budget Office	
Leo Levenson	(415) 554-4809
Michelle Allersma	(415) 554-4792
Nadia Feeser	(415) 554-5247
Aimee Fribourg	(415) 554-6562
Joe Nurisso	(415) 554-7663