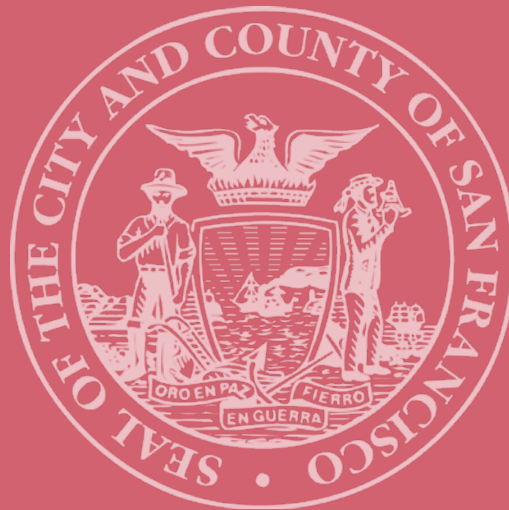


CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

LONDON N. BREED

MAY PROPOSED BUDGET

FISCAL YEARS 2022-2023 & 2023-2024



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MAYOR'S LETTER

May 1, 2022

Dear Residents of San Francisco,

I am proud to present you with my May 1 Budget, which is the first step toward creating a balanced budget for the next two years. It will be followed by my full budget on June 1.

The May 1 budget supports the work of 12 City departments, including our four enterprise agencies—the San Francisco Municipal Transportation Agency, the Port of San Francisco, the Public Utilities Commission, and the San Francisco International Airport.

Beyond our enterprise departments, this budget funds the operations of eight City departments—the Board of Appeals, Building Inspection, Child Support Services, Environment, Law Library, Public Library, Rent Arbitration Board, and Retirement System. These departments provide critical services to all San Francisco residents and neighborhoods. This budget ensures that their services will be maintained while each department contributes to San Francisco's economic recovery.

Recovery

This May 1 budget prioritizes San Francisco's recovery from the COVID-19 pandemic and its economic impacts. The San Francisco Municipal Transportation Agency (SFMTA) is investing in programs to increase ridership across the City's transit system, understanding the importance of drawing San Franciscans back to mass transit. This includes a \$28.6 million enhancement to bus service levels focused on neighborhoods with the lowest access, and \$22.2 million to improve transit car cleanings, signage updates, and transit stop conditions. The SFMTA will also be piloting 10-trip passes and fare capping so that riders can be credited a monthly pass after paying for an equivalent number of trips. The Free Muni for Youth pilot program will be made permanent, allowing riders 18 and under to ride Muni for free. No increases to Muni fares are needed to pay for these improvements to San Francisco's transit options. Attracting riders back to our public transportation system is critical for the continued vitality of our streets, downtown, and neighborhoods.



The Port launched recovery efforts in 2021 and experienced early success with the allocation of up to \$114 million in American Recovery Plan Act funding. This provides an economic reprieve, sustaining a safe and active waterfront and allowing the Port to support its tenants and drive new leasing. Making the Port's waterfront more active will be a benefit to the businesses who are the Port's tenants and make the City's public spaces more dynamic for everyone.

At the San Francisco International Airport, traffic and usage continues to gradually improve. Increased traffic to Europe, Canada, Middle East, Oceania, and Latin America is a result of ongoing global vaccination efforts and government travel restrictions being relaxed. The Airport is working to add more services and improve the passenger experience to represent the Bay Area to the world.

Resiliency

San Francisco faces many challenges, and this May 1 budget includes investments, especially from our enterprise agencies, to make our City more resilient.

The Public Utilities Commission (SFPUC) is planning measures to adapt to drought conditions and the SFMTA's capital investments will help San Franciscans move around the City more affordably without the climate impacts of car usage. In its ongoing efforts to build drought resiliency, the SFPUC's efforts span a wide spectrum of near and long-term, large-scale changes. Given the current status of the drought, the SFPUC is focused on encouraging conservation and providing the public with the necessary tools and education needed to extend available water supplies. The SFPUC Westside Enhanced Water Recycling Project will be operational by the end of 2022. The project will save up to 2 million gallons per day of drinking water that is currently used for non-drinking purposes. Recycled water will be delivered for these uses through a system of pipelines, pump stations, storage tanks and reservoirs. The system will bring recycled water from the recycled water treatment facility to Golden Gate Park, Lincoln Park Golf Course, and other landscaped areas for irrigation. Diversifying our City's water sources will help us mitigate the current drought and be prepared for the future impacts of climate change to our water supply.

Capital Projects

My May 1 budget includes \$2.9 billion in funding for capital projects. This budget will renew our transit fleet, modernize essential utility infrastructure, and improve our local capacity to recycle water, among many other things. This capital funding will also support improvements at San Francisco International Airport, create safer streets for pedestrians and cyclists, renovate neighborhood Public Library branches and attract new cargo business to the Port. These assets will provide long-term benefits to the City and grow our capacity for all kinds of economic, leisure, and civic activities.

Library Investments

This budget invests in our City's libraries to ensure they provide the highest possible level of service to the public. It includes \$23.6 million to fully fund three ongoing renovation projects at neighborhood branch locations: Ocean View, Mission, and Chinatown. These renovations will improve access to the branch buildings, create more space for public use, and preserve the historic features of these sites wherever possible. When completed, the renewal of these branches will mean that all San Francisco Public Library sites have modern amenities and infrastructure.

The May 1 budget invests \$1.7 million in the Public Library to improve digital access to Library resources for the public. Digital resources have proven critical to maintaining public access to the Library's services during the COVID-19 pandemic, and the Library will be reinvesting in this strategy. This budget will include expanded e-book collections for all San Francisco residents and modernized 5G Wi-Fi infrastructure at the Main Branch.

Challenges and Next Steps

We are fortunate to be emerging from this pandemic in a strong state. In spite of this, we still face many uncertainties and risks to our City's long-term fiscal health. The investments included in the May 1 budget position us to meet the economic challenges that lay ahead. As Mayor, it is my responsibility to be a steward of the City's finances while making strategic, long-term investments to make San Francisco a resilient, safe, and vibrant City. I look forward to working with the Board of Supervisors and all stakeholders to meet these challenges and craft a balanced budget by June 1.



London N. Breed

Mayor

BUDGET SUMMARY TABLES

SECTION 1

USES BY DEPARTMENT

Departments	2021-2022 Budget	2022-2023 Proposed	Changes from 2021-2022	2023-2024 Proposed	Changes from 2022-2023
Airport Commission	1,174,898,869	1,158,673,505	(16,225,364)	1,310,578,454	151,904,949
Board Of Appeals	1,095,914	1,194,876	98,962	1,159,381	(35,495)
Building Inspection	89,590,317	93,416,994	3,826,677	85,755,277	(7,661,717)
Child Support Services	13,271,043	13,582,437	311,394	13,795,041	212,604
Environment	22,309,037	28,926,020	6,616,983	23,567,514	(5,358,506)
Law Library	2,033,206	2,130,001	96,795	2,213,320	83,319
Municipal Transportation Agency	1,387,960,157	1,390,663,835	2,703,678	1,471,917,415	81,253,580
Port	92,487,095	193,244,923	100,757,828	149,127,351	(44,117,572)
Public Library	171,222,254	185,794,068	14,571,814	186,763,543	969,475
Public Utilities Commission	1,504,090,299	1,650,697,669	146,607,370	1,689,518,938	38,821,269
Rent Arbitration Board	13,982,121	15,279,805	1,297,684	14,434,460	(845,345)
Retirement System	41,360,618	43,804,306	2,443,688	45,147,043	1,342,737
Expenditure Subtotals	4,514,300,930	4,777,408,439	263,107,509	4,993,977,737	216,569,298
Less Interdepartmental Recoveries And Transfers	(184,103,998)	(222,218,353)	(38,114,355)	(256,606,979)	(34,388,626)
Net	4,330,196,932	4,555,190,086	224,993,154	4,737,370,758	182,180,672

FUNDED POSITIONS BY SERVICE AREA AND DEPARTMENT

Service Area: B Public Works, Transportation & Commerce

Department	2021-2022 Budget	2022-2023 Proposed	Changes from 2021-2022	2023-2024 Proposed	Changes from 2022-2023
Airport Commission	1,601.49	1,595.60	(5.89)	1,632.62	37.02
Board Of Appeals	4.20	4.21	0.01	4.22	0.00
Building Inspection	266.97	267.68	0.71	267.81	0.13
Municipal Transportation Agency	5,583.61	5,798.31	214.70	5,927.43	129.11
Port	222.72	248.63	25.91	250.22	1.59
Public Utilities Commission	1,707.90	1,754.50	46.60	1,771.91	17.41
Service Area: B Total	9,386.89	9,668.94	282.05	9,854.21	185.27

Service Area: C Human Welfare & Neighborhood Development

Department	2021-2022 Budget	2022-2023 Proposed	Changes from 2021-2022	2023-2024 Proposed	Changes from 2022-2023
Child Support Services	66.06	66.03	(0.03)	66.09	0.06
Environment	69.74	73.41	3.67	72.46	(0.95)
Rent Arbitration Board	46.74	49.65	2.91	49.66	0.01
Service Area: C Total	182.54	189.09	6.55	188.21	(0.89)

Service Area: E Culture & Recreation

Department	2021-2022 Budget	2022-2023 Proposed	Changes from 2021-2022	2023-2024 Proposed	Changes from 2022-2023
Law Library	2.32	2.34	0.02	2.34	0.00
Public Library	700.45	706.69	6.24	707.82	1.13
Service Area: E Total	702.77	709.03	6.26	710.16	1.13

Service Area: F General Administration & Finance

Department	2021-2022 Budget	2022-2023 Proposed	Changes from 2021-2022	2023-2024 Proposed	Changes from 2022-2023
Retirement System	111.98	125.92	13.94	132.91	6.99
Service Area: F Total	111.98	125.92	13.94	132.91	6.99
Report Grand Total	10,384.18	10,692.98	308.80	10,885.48	192.50

DEPARTMENT BUDGETS

SECTION 2

AIRPORT

MISSION

The San Francisco International Airport (SFO or the Airport) strives to be an exceptional airport in service to its communities. SFO is the Bay Area’s largest airport by passenger volume. > [FLYSFO.COM](https://www.flysfo.com)

SERVICES

SOCIAL RESPONSIBILITY develops and implements policies and programs that facilitate fair and equitable access to the Airport’s contracting and employment opportunities. Through strategic collaboration and outreach with key stakeholders, the section provides local and small business development, tenant employer recruitment and retention services, and job quality initiatives to address the unique challenges of airport employment and ensure safety.

COMMERCIAL develops and manages the Airport’s concessions program, public parking program and on-airport hotel, all of which generate non-airline revenue for the Airport; provides the proper environment for existing and new businesses; and oversees medical services at the Airport.

FINANCE ensures that Airport property and facilities achieve cost-efficiency; develops and implements innovative fiscal policies and solutions; and manages the Airport’s financial performance.

PLANNING, DESIGN, AND CONSTRUCTION (PDC) plans and implements capital improvement projects and programs. The Planning team prepares long-range facility development studies and analyzes projects to support the development of the Airport’s capital improvement program. The PDC team also oversee new construction projects, as well as improvements to buildings, utilities, and other airport systems.

FACILITIES MAINTENANCE keeps the airport facilities clean, safe, and running efficiently.

INFORMATION TECHNOLOGY AND TELECOMMUNICATIONS is a telecom, network, internet and hosting service provider to all entities operating at the Airport, including airlines, concession tenants and government agencies. It is also a corporate technology provider to the Airport Commission.

Services (continued on next page)

BUDGET DATA SUMMARY

	2021–22		2022–23		2023–24	
	Original Budget	Proposed Budget	Change from 2021–22	Proposed Budget	Change from 2022–23	
Total Expenditures	1,174,898,869	1,158,673,505	(16,225,364)	1,310,578,454	151,904,949	
Total FTE	1,601	1,596	(6)	1,633	37	

EXTERNAL AFFAIRS provides timely and accurate information regarding the Airport to the public, media, airlines, and neighboring communities; markets opportunities for new or expanded airline services; and develops SFO’s federal and state policy agenda.

MUSEUMS provide a broad range of attractions for the traveling public and display exhibitions that reflect the cultural diversity of San Francisco.

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2022-23 budget of \$1.2 billion for the Airport is \$16.2 million, or 1.4 percent, lower than the FY 2021-22 budget. This decrease is primarily due to lower than projected passenger activity. The FY 2023-24 proposed budget of \$ 1.3 billion is \$151.9 million, or 11.6 percent, higher than the FY 2022- 23 proposed budget. This is due to the Airport anticipating an eventual recovery in passenger levels over the two years of the budget.

COVID-19 Impact on Passenger Levels

The Airport’s revenues are primarily driven by passenger levels. As the graphic on passenger levels indicates, through the first half of FY 2021-22, the COVID-19 pandemic continues to have a dramatic impact on SFO’s passenger traffic. While there are encouraging signs that travel demand is recovering, the Airport anticipates that the full recovery to pre-pandemic levels could take several years, as indicated in the graphics that show passenger enplanement scenarios. Continued expense control during the recovery period will remain essential to keep enterprise revenues and expenses in balance.

Enhancing Health, Safety and Security

Passengers, employees, airlines, and tenants depend on Airport systems and processes to provide a safe and secure travel environment. The Airport is committed to exceeding all aviation safety and security regulations in response to COVID-19, and has implemented measures to facilitate physical distancing, on-site vaccinations, and testing. Through the use of advanced technology and implementation of best practices, the Airport continues to advance its safety and security profile.

Revolutionizing the Guest Experience

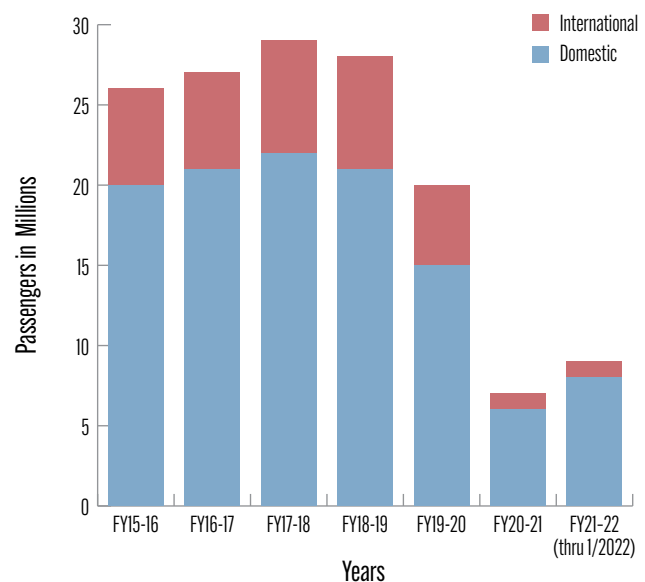
The Airport strives to revolutionize its guest experience by offering services and amenities that provide a seamless “door-to-door” passenger journey. The COVID-19 pandemic reinforced the Airport’s focus on its strategic goal of earning the highest satisfaction ratings from guests among peer airports, as measured

by the Airport Council International’s “Airport Service Quality” (ASQ) survey and benchmarking program.

An enhanced guest experience benefits all travelers and supports SFO concessionaires. Specifically, 67 percent of concessions sales generated last year came from local owners. The Airport’s pop-up retail program also facilitates small and local business participation.

Investing In Capital

This year’s budget continues to support the implementation of the Airport’s Capital Improvement Plan (CIP). Due to the reduction in travel demand, the active portion of the Airport’s CIP was scaled back from \$7.8 billion as of June 2020 to \$6.1 billion as of March 2022, a reduction of \$1.7 billion, which primarily reflects the suspension of capital projects or portions



REDUCTION IN PASSENGER LEVELS DUE TO COVID-19.

COVID-19 had a dramatic impact on the number of passengers traveling through SFO every day. Passenger traffic remains less than 45 percent of pre-pandemic levels.

of ongoing projects. At the time of this report, the Airport is in the process of updating its CIP to prioritize essential capital projects to Airport operations and resiliency priorities given the present-day recovery landscape. Approximately \$5.7 billion of the active CIP project costs have been financed to date, and many CIP projects have been completed, such as the AirTrain Extension to the long-term parking garages, the Harvey Milk Terminal (HMT) Boarding Area B, the Courtyard 3 Connector post-security passenger connector between Terminal 2 and Terminal 3, and the rehabilitation of Runway 10L-28R.

Accelerating Sustainability

The Airport continues to be an industry and community leader in sustainability. Key milestones include achieving highest certification level for the HMT 1 from the Leadership in Energy and Environmental Design (LEED, version 4) and a Fitwel certification; leading the industry in Sustainable Aviation Fuel pipeline deliveries; and expanding the Zero Waste Concessions Policy to prohibit the sale of all beverages in plastic bottles or aseptic paper packaging. Looking ahead, SFO will continue to deliver progress in its key zero initiatives.

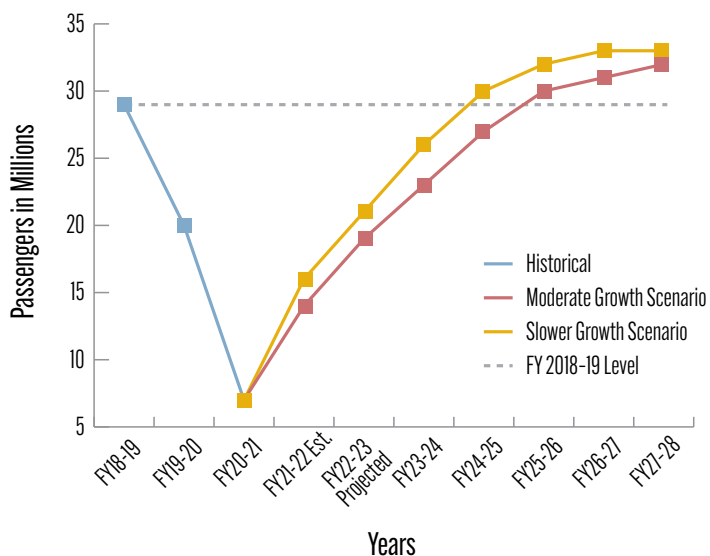
Career Pathway Programs

The Airport has a longstanding commitment to youth employment and offers robust internship and training programs. The Airport’s budget reflects investments to support its outreach strategy for internship and training programs focused on building a talent pipeline to meet the Airport’s operational needs. For example, SFO’s Summer High School Internship program focuses on airport operations and career paths into City employment.

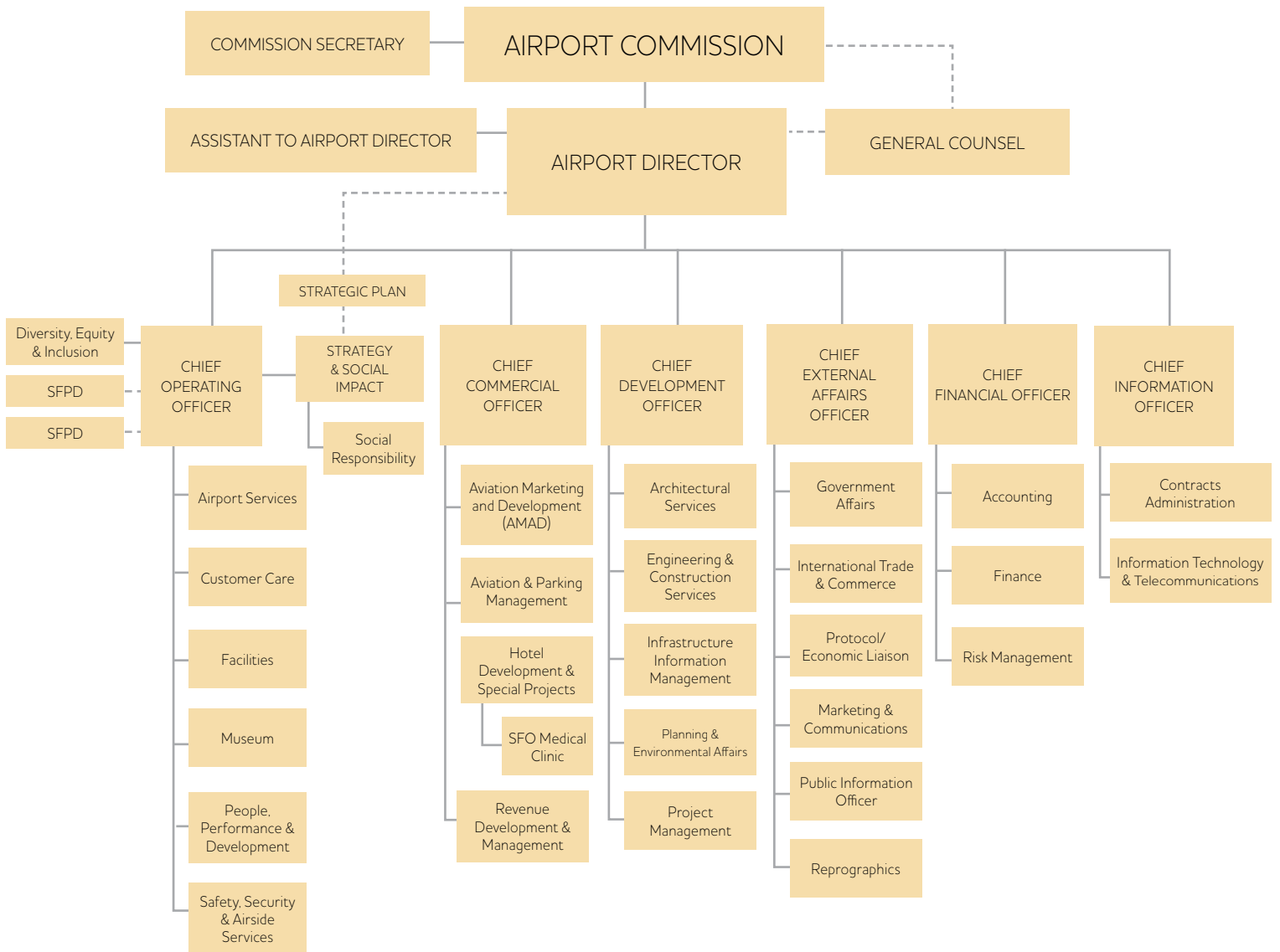
The Airport continues to partner with the Mayor’s Opportunities for All (OFA) program, an initiative aimed at connecting young people of all backgrounds to paid employment, job training, and mentorship opportunities.

The Airport focuses on hiring local youth and students from diverse communities aligned with its Racial Equity Action Plan. To provide in-depth learning experiences, the Airport offers Career Advance Internships with job training workshops. The Airport’s Career Pathway Programs also provides valuable work experience. Interns, trainees, and apprentices play a vital role in the operation of SFO.

PASSENGER ENPLANEMENT SCENARIOS. Moderate and slower growth passenger scenarios show SFO returning to FY 2018-19 passenger level between FY 2024-25 and FY 2025-26.



ORGANIZATIONAL STRUCTURE: AIRPORT



TOTAL BUDGET – HISTORICAL COMPARISON

	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Authorized Positions					
Total Authorized	1,848.26	1,842.60	(5.66)	1,879.62	37.02
Non-Operating Positions (CAP/Other)	(246.77)	(247.00)	(0.23)	(247.00)	0.00
Net Operating Positions	1,601.49	1,595.60	(5.89)	1,632.62	37.02

Sources

Charges for Services	814,136,000	670,097,000	(144,039,000)	953,846,000	283,749,000
Expenditure Recovery	187,195	88,000	(99,195)	88,000	0
Fines, Forfeiture, & Penalties	497,000	1,061,000	564,000	1,062,000	1,000
Interest & Investment Income	5,681,000	11,098,000	5,417,000	16,814,000	5,716,000
Intergovernmental: Federal	245,010,000	86,010,001	(158,999,999)	48,010,000	(38,000,001)
Intergovernmental: State	6,000,000	0	(6,000,000)	5,000	5,000
IntraFund Transfers In	356,271,654	88,476,504	(267,795,150)	227,570,084	139,093,580
Other Revenues	44,804,000	52,608,000	7,804,000	54,125,000	1,517,000
Rents & Concessions	161,330,000	271,954,000	110,624,000	318,606,000	46,652,000
Transfer Adjustment-Source	(459,017,980)	(195,035,977)	263,982,003	(336,281,349)	(141,245,372)
Unappropriated Fund Balance	0	172,316,977	172,316,977	26,733,719	(145,583,258)
General Fund	0	0	0	0	0
Sources Total	1,174,898,869	1,158,673,505	(16,225,364)	1,310,578,454	151,904,949

Uses - Operating Expenditures

Salaries	188,635,499	198,969,480	10,333,981	209,754,564	10,785,084
Mandatory Fringe Benefits	94,328,615	92,887,667	(1,440,948)	91,300,108	(1,587,559)
Non-Personnel Services	164,641,264	177,340,723	12,699,459	182,548,241	5,207,518
Capital Outlay	59,417,976	93,609,282	34,191,306	55,303,309	(38,305,973)
Debt Service	521,435,725	443,538,450	(77,897,275)	605,293,867	161,755,417
Facilities Maintenance	15,000,000	15,000,000	0	15,000,000	0
Intrafund Transfers Out	356,271,654	88,476,504	(267,795,150)	227,570,084	139,093,580
Materials & Supplies	17,373,352	15,064,191	(2,309,161)	14,825,265	(238,926)
Overhead and Allocations	(5,266,357)	(6,175,425)	(909,068)	(6,219,459)	(44,034)
Services Of Other Depts	83,992,915	93,407,424	9,414,509	102,740,846	9,333,422
Transfers Out	23,031,713	35,031,713	12,000,000	40,031,713	5,000,000
Unappropriated Rev-Designated	12,308,167	0	(12,308,167)	0	0
Transfer Adjustment - Uses	(356,271,654)	(88,476,504)	267,795,150	(227,570,084)	(139,093,580)
Uses Total	1,174,898,869	1,158,673,505	(16,225,364)	1,310,578,454	151,904,949

Uses - By Division Description

AIR Airport Director	8,875,156	9,099,113	223,957	9,117,166	18,053
AIR Bureau Of Admin & Policy	34,206,596	29,400,932	(4,805,664)	30,201,865	800,933
AIR Capital Projects	56,024,330	91,229,001	35,204,671	53,385,000	(37,844,001)
AIR Chief Development Office	13,218,066	14,084,362	866,296	14,164,664	80,302
AIR Chief Information Office	38,076,419	38,718,896	642,477	39,158,372	439,476
AIR Chief Operating Office	17,190,633	16,927,146	(263,487)	17,113,196	186,050
AIR Commercial Office	35,483,462	44,469,806	8,986,344	44,948,947	479,141
AIR External Affairs	11,579,306	10,042,382	(1,536,924)	10,016,580	(25,802)
AIR Facilities	217,477,046	229,596,428	12,119,382	244,626,117	15,029,689
AIR Facilities; Maintenance	15,000,000	15,000,000	0	15,000,000	0
AIR Finance Office	566,427,081	487,511,570	(78,915,511)	651,580,715	164,069,145
AIR Fire Bureau	991,081	1,357,165	366,084	1,408,248	51,083
AIR General	37,839,880	37,531,713	(308,167)	42,531,713	5,000,000
AIR Operations & Security	106,754,425	117,560,933	10,806,508	121,206,273	3,645,340
AIR Planning Division	12,195,018	12,922,786	727,768	13,049,601	126,815
AIR Police Bureau	3,560,370	3,221,272	(339,098)	3,069,997	(151,275)
Uses by Division Total	1,174,898,869	1,158,673,505	(16,225,364)	1,310,578,454	151,904,949

BOARD OF APPEALS

MISSION

The Board of Appeals (BOA or PAB) provides the public with a final administrative review process for the issuance, denial, suspension, revocation, and modification of city permits as well as for certain decisions of the Zoning Administrator, Planning Commission, and Historic Preservation Commission. > [SFGOV.ORG/BOA](https://www.sfgov.org/boa)

SERVICES

The Board of Appeals (BOA) provides services through the following program areas:

APPEAL PROCESSING assists members of the public who want to file or respond to an appeal and those who want to learn more about the appeal process. The BOA staff ensure that appeals are processed in conformance with the requirements of the City Charter and relevant codes, that appeals are decided at duly-noticed public hearings, and that the BOA issues timely decisions to uphold, overrule, or modify departmental decisions.

PUBLIC NOTIFICATIONS make it easier for the people of San Francisco to engage in city decisions that may affect the rights and livelihoods of individuals or the character of neighborhoods. The Department provides notification of and information regarding public hearings on appeals of city determinations. Information about the appeal process is available through a variety of means, including the Department's website, its office, and meetings at City Hall. Written materials are available in English, Spanish, Chinese and Tagalog. Staff members speak Spanish, Mandarin, Cantonese, and utilize third-party Interpreter Services for other languages. The Department also offers a telephone bridge line upon request so that members of the public with disabilities can participate during the public comment portion of a hearing without physically attending. Additionally, American Sign Language interpretation is provided as needed and all hearings are broadcast live with real-time captioning.

GOVERNMENT ACCOUNTABILITY The benchmarks used to assess the quality of customer service and delivery of departmental services include clearly articulated timelines for assigning hearing dates, established briefing schedules, and hearing protocols that create a fair and accessible process which affords all parties an equal opportunity to present their case. To ensure the appeals process is carried out in a timely manner, the BOA also benchmarks the timeliness of its determinations and issuance of written decisions and regularly tracks all appeals.

BUDGET DATA SUMMARY

	2021-22	2022-23		2023-24	
	Original Budget	Proposed Budget	Change from 2021-22	Proposed Budget	Change from 2022-23
Total Expenditures	1,095,914	1,194,876	98,962	1,159,381	(35,495)
Total FTE	4	4	0	4	0

BUDGET ISSUES & DETAILS

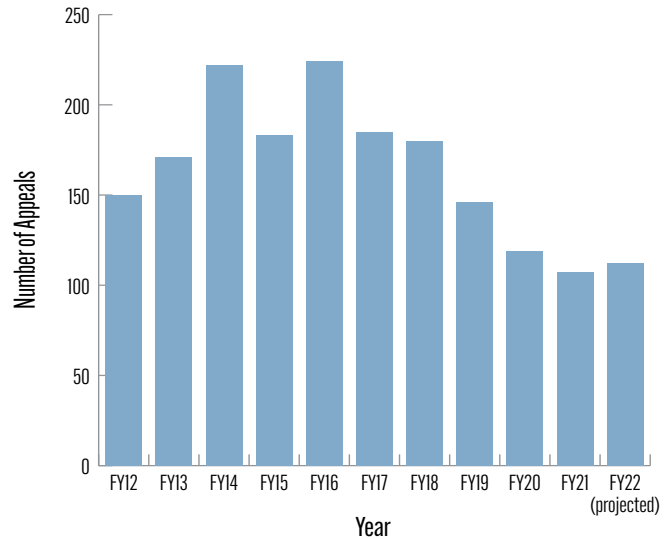
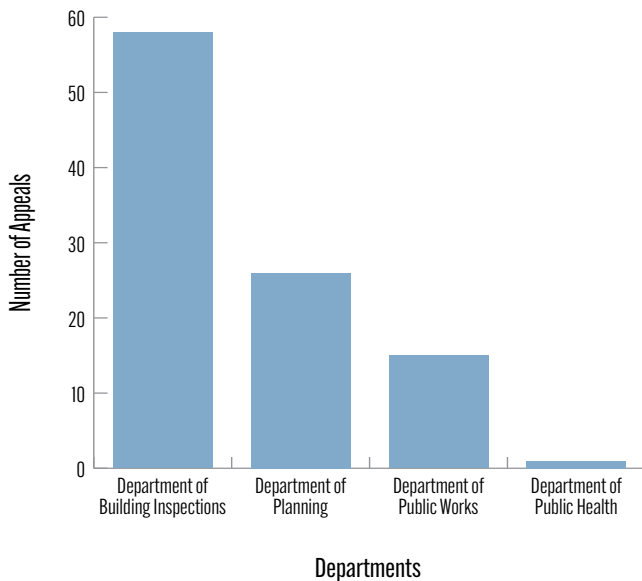
The proposed Fiscal Year (FY) 2022-23 budget of \$1.2 million for the Board of Appeals is \$0.1 million, or 9 percent, higher than the FY 2021-22 budget. The increase is primarily driven by increased costs in salaries and benefits. The proposed FY 2023-24 budget of \$1.2 million does not significantly differ from the FY 2022-23 proposed budget.

Commitment to Racial Equity and Inclusion

The proposed budget maintains its training opportunities for the Board of Appeals commissioners and staff that focus on racial equity and inclusion.

Cost of Service

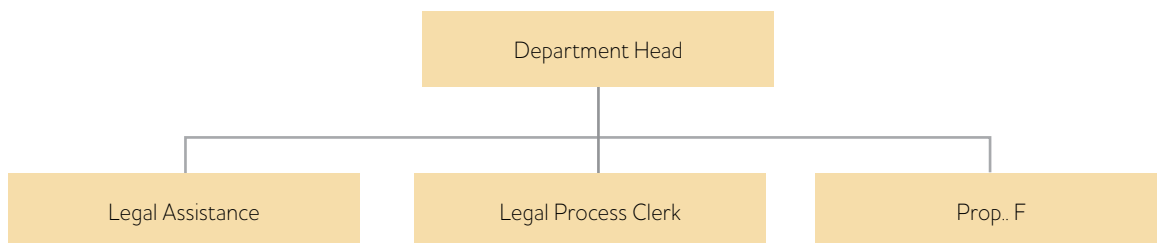
The BOA has experienced revenue shortfalls primarily from a reduced number of surcharges which are collected on permits issued by various departments. The proposed budget assumes a modest increase to surcharges to better reflect the actual costs of services provided. This increase in revenue will allow the department to maintain its current operations.



APPEAL DISTRIBUTION. This graph shows the distribution of appeals heard based on the department issuing the determination being appealed.

APPEAL VOLUME. This graph shows the volume of appeals filed in each of the last ten fiscal years, the projected volume for FY22, and shows the ten-year average.

ORGANIZATIONAL STRUCTURE: BOARD OF APPEALS



TOTAL BUDGET – HISTORICAL COMPARISON

Authorized Positions	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Total Authorized	4.20	4.21	0.01	4.22	0.00
Non-Operating Positions (CAP/Other)	0.00	0.00	0.00	0.00	0.00
Net Operating Positions	4.20	4.21	0.01	4.22	0.00

Sources

Charges for Services	1,095,914	1,194,876	98,962	1,159,381	(35,495)
General Fund	0	0	0	0	0
Sources Total	1,095,914	1,194,876	98,962	1,159,381	(35,495)

Uses - Operating Expenditures

Salaries	458,393	484,097	25,704	501,661	17,564
Mandatory Fringe Benefits	250,248	272,270	22,022	267,519	(4,751)
Non-Personnel Services	61,700	61,700	0	61,700	0
Materials & Supplies	9,398	9,398	0	9,398	0
Services Of Other Depts	316,175	367,411	51,236	319,103	(48,308)
Uses Total	1,095,914	1,194,876	98,962	1,159,381	(35,495)

Uses - By Division Description

BOA Board of Appeals	1,095,914	1,194,876	98,962	1,159,381	(35,495)
Uses by Division Total	1,095,914	1,194,876	98,962	1,159,381	(35,495)

BUILDING INSPECTION

MISSION

The Department of Building Inspection (DBI) ensures that life and property within the City and County of San Francisco are safeguarded and provides a public forum for community involvement in that process. The DBI oversees the effective, efficient, fair, and safe enforcement of Building, Housing, Plumbing, Electrical, and Mechanical Codes, along with Disability Access Regulations. > SFDBI.ORG

SERVICES

PERMIT SERVICES is responsible for all permit processes from permit application submittal to permit issuance. The functions include screening, routing permits and plans for review, coordinating of building permit review, approving and issuing of construction permits including electrical, plumbing, and street space permits for public and private buildings within the City and County of San Francisco. Permit Services also assesses and collects fees for all structures, building enlargements, and changes of use. Additionally, it provides technical support for the Department in the areas of code development and information.

INSPECTION SERVICES is responsible for inspecting buildings, structures, and sites within the City for compliance with applicable laws regulating construction, quality of materials, use of occupancy, location, and maintenance. Inspection Services also responds to complaints and is responsible for code enforcement. Inspection Services includes Building, Electrical, Plumbing, Housing, and Code Enforcement.

ADMINISTRATIVE SERVICES is responsible for fiscal management, purchasing, payroll and personnel, business analysis, records management, and information technology. Administrative services also includes the Development Impact Fee Collection Unit.

BUDGET DATA SUMMARY

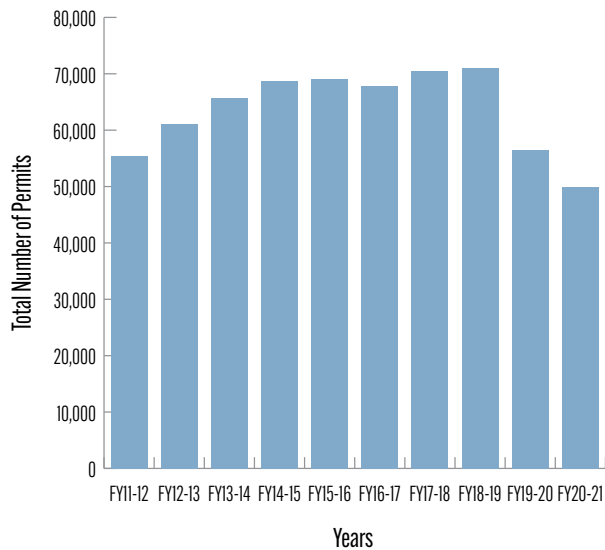
	2020-21	2021-22		2022-23	
	Original Budget	Proposed Budget	Change from 2021-22	Proposed Budget	Change from 2022-23
Total Expenditures	89,590,317	93,416,994	3,826,677	85,755,277	(7,661,717)
Total FTE	267	268	1	268	0

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2022-23 budget of \$93.4 million for the Department of Building Inspection (DBI) is \$3.8 million, or 4.3 percent, higher than the FY 2021-22 budget of \$89.6 million. This is primarily due to increases in salaries and benefits that are offset by reduced expenditures for services performed by other City departments. The FY 2023-24 proposed budget of \$85.8 million for the Department of Building Inspection is \$7.7 million, or 8.9 percent, lower than the FY 2022-23 proposed budget. This is due to further reductions in expenditures for services performed by other City Departments.

Recovery of Local Economy

Construction is a major driver of the local economy. The pandemic slowed construction activity over the past two years. While the department is experiencing an increase in permitting activity, it remains below pre-pandemic levels. The budget includes funding to improve permitting with a continued focus on housing and small business permitting improvements. In addition, the budget includes funding for technology improvements to continue to expand online permitting, coordination with other permitting departments, reporting, project/contractor tracking, and document management.



TOTAL NUMBER OF PERMITS ISSUED.

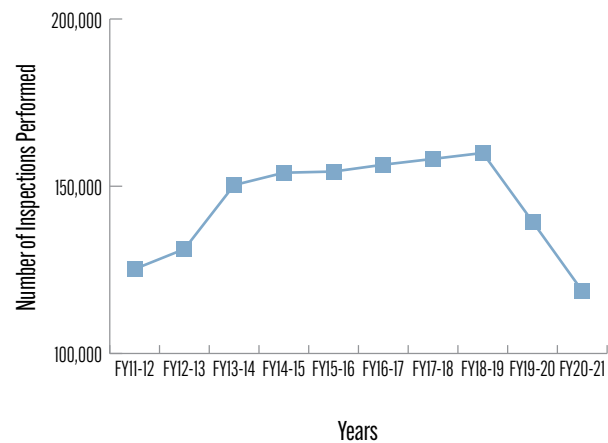
Annual number of permits issues throughout the City and County of San Francisco has decreased since 2019.

Declining Revenues

The pandemic's impact on permitting activity has resulted in reduced revenues. As a self-supporting department, revenue decline has a direct impact on the department's budget. The budget includes an increase in revenues from the prior year budget, however, revenues remain lower than pre-pandemic levels. To address the decline, the budget includes the use of prior year revenues and a reduction in expenditures to balance the budget. Over the next budget cycle, the department will monitor revenues, continue to identify expenditure savings, and conduct a fee study. The department's focus will remain on core service improvements with existing resources.

Equitable Services through Education and Outreach

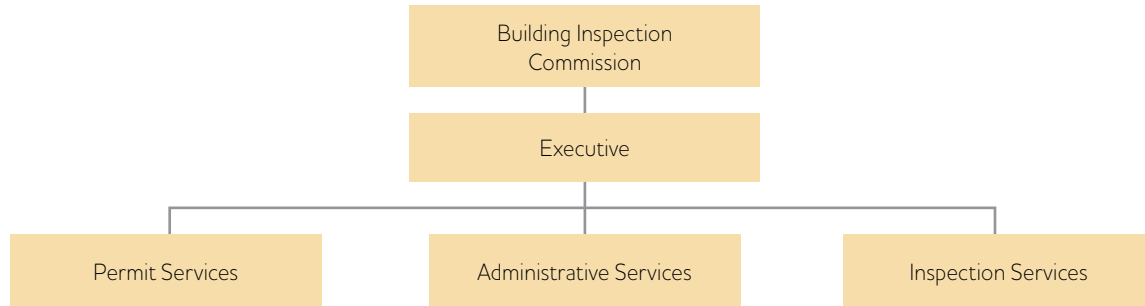
For several years, the department has partnered with community-based organizations to provide code enforcement services to San Francisco's residents. Funding is provided to community-based organizations in neighborhoods throughout the City with a focus on single-room occupancy, non-English speaking, public housing, and low-income residents. These programs preserve affordable housing for city's most needy residents.



TOTAL INSPECTIONS PERFORMED.

Annual inspections have continued to decrease since 2019.

ORGANIZATIONAL STRUCTURE: BUILDING INSPECTION



TOTAL BUDGET – HISTORICAL COMPARISON

Authorized Positions	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Total Authorized	287.97	288.68	0.71	288.81	0.13
Non-Operating Positions (CAP/Other)	(21.00)	(21.00)	0.00	(21.00)	0.00
Net Operating Positions	266.97	267.68	0.71	267.81	0.13

Sources

Charges for Services	41,828,097	49,266,911	7,438,814	50,156,321	889,410
Expenditure Recovery	96,535	203,271	106,736	203,271	0
Interest & Investment Income	2,500,000	1,422,127	(1,077,873)	1,922,127	500,000
IntraFund Transfers In	26,663,610	28,384,511	1,720,901	23,872,418	(4,512,093)
Licenses, Permits, & Franchises	6,334,098	6,937,815	603,717	6,937,815	0
Transfer Adjustment-Source	(26,663,610)	(28,384,511)	(1,720,901)	(23,872,418)	4,512,093
Transfers In	300,000	300,000	0	300,000	0
Unappropriated Fund Balance	38,531,587	35,286,870	(3,244,717)	26,235,743	(9,051,127)
General Fund	0	0	0	0	0
Sources Total	89,590,317	93,416,994	3,826,677	85,755,277	(7,661,717)

Uses - Operating Expenditures

Salaries	35,007,069	37,405,434	2,398,365	38,740,014	1,334,580
Mandatory Fringe Benefits	16,173,209	16,548,083	374,874	15,889,142	(658,941)
Non-Personnel Services	5,712,960	4,795,460	(917,500)	4,583,460	(212,000)
City Grant Program	5,230,314	5,230,314	0	5,230,314	0
Intrafund Transfers Out	26,663,610	28,384,511	1,720,901	23,872,418	(4,512,093)
Materials & Supplies	530,438	600,000	69,562	530,438	(69,562)
Overhead and Allocations	1,426,525	1,087,245	(339,280)	1,087,245	0
Programmatic Projects	0	6,790,000	6,790,000	1,850,000	(4,940,000)
Services Of Other Depts	25,509,802	20,960,458	(4,549,344)	17,844,664	(3,115,794)
Transfer Adjustment - Uses	(26,663,610)	(28,384,511)	(1,720,901)	(23,872,418)	4,512,093
Uses Total	89,590,317	93,416,994	3,826,677	85,755,277	(7,661,717)

Uses - By Division Description

DBI Administration	23,900,366	26,932,000	3,031,634	21,348,782	(5,583,218)
DBI Inspection Services	47,124,022	47,225,870	101,848	45,791,284	(1,434,586)
DBI Permit Services	18,565,929	19,259,124	693,195	18,615,211	(643,913)
Uses by Division Total	89,590,317	93,416,994	3,826,677	85,755,277	(7,661,717)

CHILD SUPPORT SERVICES

MISSION

The Department of Child Support Services (CSS) works to empower parents to provide economic support for their children, thereby contributing to the well-being of families and children. > [SFGOV.ORG/DCSS](https://www.sfgov.org/DCSS)

SERVICES

The Department of Child Support Services provides services through the following divisions:

CASE MANAGEMENT manages child support caseload and works with families to ensure that children are financially, medically, and emotionally supported. The Department delivers direct services to clients through the provision of a variety of programs focused on the economic security of the family and the safety of the child(ren).

LEGAL SERVICES provides initial and ongoing support to parents in the areas of paternity establishment, locating parents, requests for child and medical support orders from the court, enforcement and modification of support orders, and the collection and distribution of child support.

ADMINISTRATION provides policy direction and acts as the conduit to all federal, state, and local government agencies. Administration ensures compliance with personnel management regulations and all related memoranda of understanding and labor contracts, and assures the fiscal integrity of the Department as it relates to reporting, record-keeping, and procurement.

BUDGET DATA SUMMARY

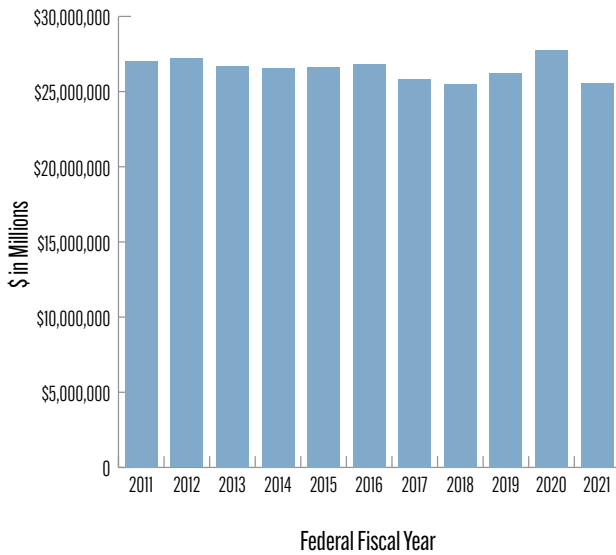
	2021-22	2022-23		2023-24	
	Original Budget	Proposed Budget	Change from 2021-22	Proposed Budget	Change from 2022-23
Total Expenditures	13,271,043	13,582,437	311,394	13,795,041	212,604
Total FTE	66	66	0	66	0

BUDGET ISSUES & DETAILS

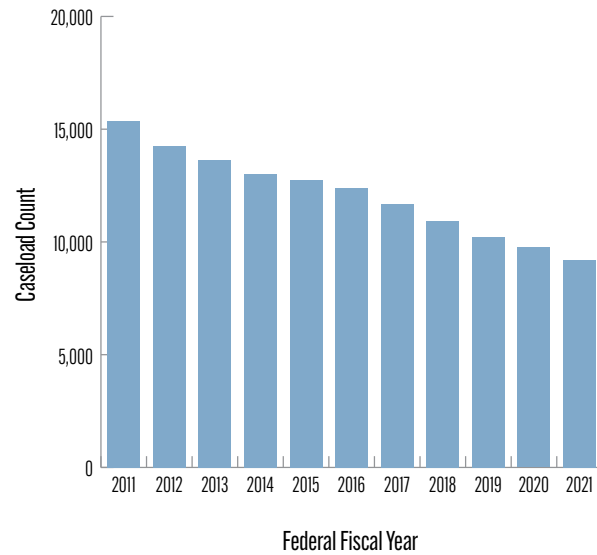
The proposed Fiscal Year (FY) 2022-23 budget of \$13.6 million for the Department of Child Support Services is \$0.3 million, or 2.3 percent, higher than the FY 2021-22 budget. This is primarily due to increased costs in salaries and benefits. The FY 2023-24 proposed budget of \$13.8 million is \$0.2 million, or 1.5 percent, higher than the FY 2022-23 proposed budget. This change is also due to increased costs in salaries and benefits.

Simplifying Access and Expanding Eligibility

Child Support Services is proud to partner with the State of California to pilot two initiatives that aim to simplify processes and expand access to departmental programs. Intuitive navigation, simplified wording, and enhanced privacy protections are some of the features the department will test to achieve this objective.

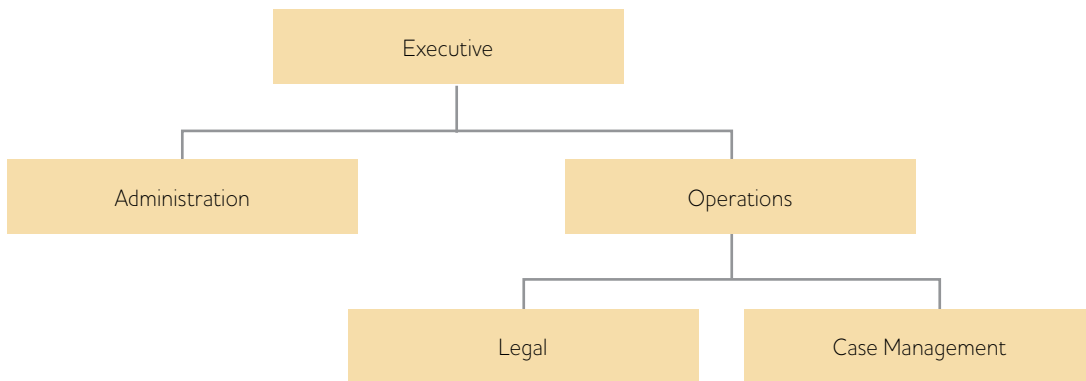


DISTRIBUTED COLLECTIONS. *CSS Distributed Collections. Despite fewer cases, CSS has distributed similar amounts of collections each of the last five years with the exception of 2020.*



CASELOAD COUNT. *CSS caseload count. Cases managed by CSS have decreased over the last decade, totaling 9,200 cases in FY 2021-22.*

ORGANIZATIONAL STRUCTURE: CHILD SUPPORT SERVICES



TOTAL BUDGET – HISTORICAL COMPARISON

Authorized Positions	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Total Authorized	66.06	66.03	(0.03)	66.09	0.06
Non-Operating Positions (CAP/Other)	0.00	0.00	0.00	0.00	0.00
Net Operating Positions	66.06	66.03	(0.03)	66.09	0.06

Sources

Expenditure Recovery	143,088	148,112	5,024	148,112	0
Intergovernmental: Federal	8,365,471	8,359,395	(6,076)	8,406,739	47,344
Intergovernmental: State	4,309,484	4,306,354	(3,130)	4,330,744	24,390
Other Revenues	453,000	768,576	315,576	909,446	140,870
General Fund	0	0	0	0	0
Sources Total	13,271,043	13,582,437	311,394	13,795,041	212,604

Uses - Operating Expenditures

Salaries	7,332,135	7,729,124	396,989	8,031,559	302,435
Mandatory Fringe Benefits	4,022,593	3,980,664	(41,929)	3,848,895	(131,769)
Non-Personnel Services	212,348	184,890	(27,458)	184,687	(203)
Materials & Supplies	51,531	79,549	28,018	79,549	0
Services Of Other Depts	1,652,436	1,608,210	(44,226)	1,650,351	42,141
Uses Total	13,271,043	13,582,437	311,394	13,795,041	212,604

Uses - By Division Description

CSS Child Support Services	13,271,043	13,582,437	311,394	13,795,041	212,604
Uses by Division Total	13,271,043	13,582,437	311,394	13,795,041	212,604

ENVIRONMENT

MISSION

The mission of the San Francisco Department of the Environment (ENV) is to provide solutions that advance climate protection and enhance the quality of life for all San Franciscans. The ENV implements change-making environmental policies and delivers programs and services directly to residents and businesses that help promote zero waste, protect human health, increase energy efficiency, prevent pollution, enhance biodiversity, and reduce personal vehicle trips. The ENV also works in partnership with city agencies and the public to implement San Francisco's ambitious Climate Action Strategy, also known as "0-80-100-Roots" to reduce greenhouse gas emissions and strengthen community resilience. > [SFENVIRONMENT.ORG](https://www.sfdem.org)

SERVICES

The Department of the Environment provides services through the following program areas:

CLEAN TRANSPORTATION promotes alternatives to driving for residents, businesses, and city employees; encourages clean fuel technology and adoption; and monitors the renewable fuel composition of the city fleet.

CLIMATE tracks greenhouse gas emissions of citywide and municipal operations, and designs and coordinates policies to reduce the City's carbon footprint to align with San Francisco's climate action goals.

ENERGY provides technical and policy support, including professional energy-efficiency auditing, upgrade services, and incentives, to the residential and commercial sectors. This also includes facilitation of rooftop solar installations throughout the City, creation of codes and standards that achieve zero net carbon buildings, and strategic program development for energy storage and zero-emission vehicles that results in market transformation.

GREEN BUILDING furthers resource conservation in the construction, demolition, and maintenance of municipal building projects, and enhances the environmental performance of residential and commercial buildings in San Francisco.

GREEN BUSINESS helps San Francisco businesses adopt environmental practices that are sustainable as well as profitable, and recognizes partners with sustainable business practices for their efforts with the San Francisco Green Business seal.

ENVIRONMENTAL JUSTICE addresses air quality, energy infrastructure, and health concerns in communities that bear a disproportionate environmental burden, and helps to build healthier, more sustainable neighborhoods.

OUTREACH educates the public, including residents, businesses, visitors, and schools about the City's environmental programs and policies to inspire and promote sustainable behavior change across neighborhoods, communities, and languages.

Services (continued on next page)

BUDGET DATA SUMMARY

	2021-22	2022-23		2023-24	
	Original Budget	Proposed Budget	Change from 2021-22	Proposed Budget	Change from 2022-23
Total Expenditures	22,309,037	28,926,020	6,616,983	23,567,514	(5,358,506)
Total FTE	70	73	3	72	1

TOXICS REDUCTION promotes proper use and disposal of toxic products, and educates municipal, commercial, and residential clients on safer alternatives.

ZERO WASTE promotes waste prevention, recycling, and composting in the municipal, commercial, and residential sectors to bring the City closer to its goal of zero waste.

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2022-23 budget of \$28.9 million for the Department of the Environment is \$6.6 million, or 29.7 percent, higher than the FY 2021-22 budget. This is primarily due to new State and other one-time grant revenues, and increased costs in salaries and benefits. The FY 2023-24 proposed budget of \$23.6 million is \$5.4 million, or 22.7 percent, lower than the FY 2022-23 proposed budget. This change is due to the loss of one-time grant revenues in the previous year. On an annual basis, the Department's budget fluctuates depending on the timing and size of external grants.

Creating a Healthy and Clean Environment for All

The ENV collaborates with City agencies, community-based organizations, and residents to reduce carbon emissions while protecting residents, businesses, and visitors from the harmful impacts of climate change. In late 2021, the ENV released the Mayor's Climate Action Plan with over 160 implementable actions and strategies to achieve San Francisco's latest, and boldest goal of becoming carbon-neutral by 2040. The development of this data-driven, people-focused plan brought together thousands of diverse stakeholders to collaborate on environmental solutions that simultaneously address racial and social equity, public health, economic recovery, and community resilience across key sectors like housing, transportation, clean energy, and biodiversity. Following the release of the plan, San Francisco will turn to implementation and rely on the ENV to lead these efforts. The ENV will also measure, monitor, and communicate to the public the progress made on the plan.

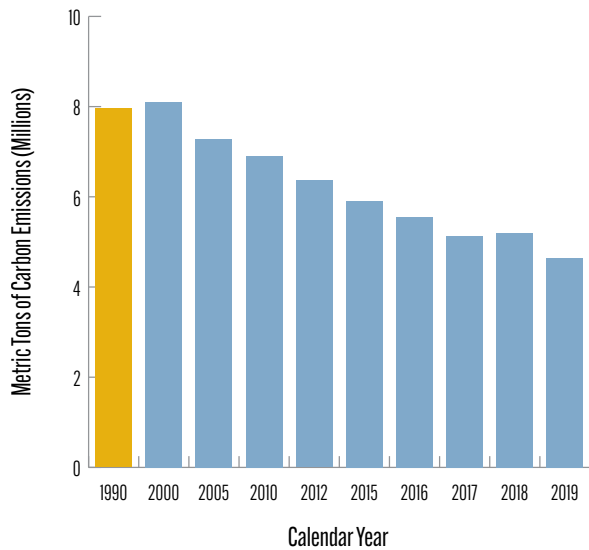
Accelerating Clean Transportation

According to 2019 greenhouse gas emissions numbers, the transportation sector is responsible for 47 percent of the City's emissions. To achieve the city's carbon reduction goals, San Francisco must shift to low carbon modes of transportation: biking, walking, and taking public transit. For the trips that

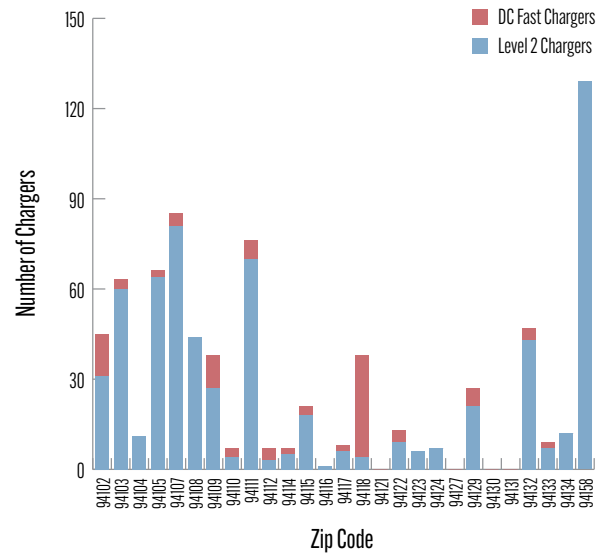
require vehicles, the fuel must be renewable. The ENV is leading efforts to advance and accelerate zero-emissions vehicle (ZEV) adoption, eliminate bureaucratic barriers, and expand the public ZEV charging network citywide. The ENV has already begun to implement the City's ambitious EV charging ordinance for publicly accessible commercial parking facilities. Looking ahead, The ENV is continuing to put policies and programs in place that drive investments in the City to expand the number of public charging stations and ensure equitable distribution across the city.

Improving the Environment while Promoting Affordability

The ENV continues to implement energy efficiency programs- like the Bay Area Regional Energy Network (BayREN) Multifamily and Business programs and EnergyAccess SF- that provide greater affordability through utility savings for residents and small businesses. BayREN is a Bay Area-wide program focused on energy efficiency retrofits for multifamily properties with five or more units. Between 2018 and 2021, the ENV completed 51 projects, retrofitting nearly 4,700 residential units. Affordable units represent nearly 75 percent of the retrofitted units. The BayREN Multifamily program has a direct impact on the lives of San Franciscans by improving essential services – like hot water, lighting, and building safety – all while reducing energy costs. Updating older residential units with energy efficiency upgrades directly reduces utility costs, which preserves housing affordability. EnergyAccess SF provides residents and businesses in San Francisco's impacted communities with direct access to energy and utility rates assistance programs. Notably, reducing energy costs reduces monthly utility obligations, which enable households and businesses to redirect funds to other needs. Despite lack of in-person outreach during COVID, EnergyAccess SF used other outreach channels to spread the benefits of these programs, and prioritized the Bayview-Hunters Point neighborhoods.

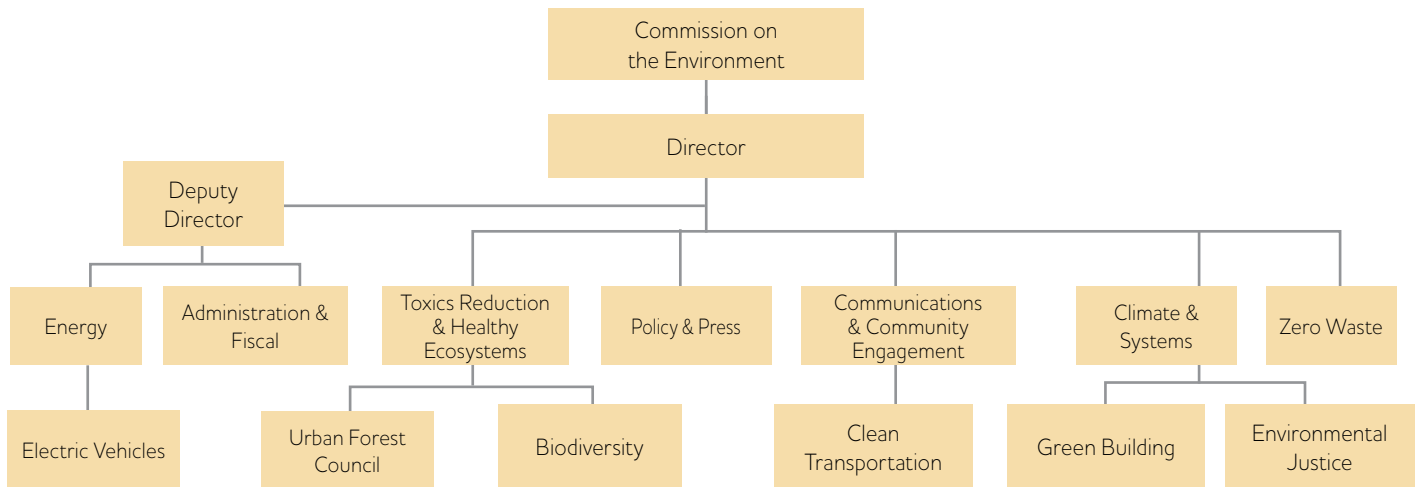


REDUCTION IN GREENHOUSE GAS EMISSIONS SINCE 1990. *San Francisco greenhouse gas emissions dropped 42 percent below 1990 levels as of 2019. San Francisco exceeded its goal to reduce emissions by 40 percent by 2025. The 42 percent reduction is equivalent to taking 973,287 cars off the road.*



TOTAL NUMBER OF CHARGERS BY ZIP CODE. *A convenient and reliable public charging network is essential to serving residents in multi-unit dwelling. The ENV will continue to effectuate policies and programs that drive external investment into the City to expand the number of public charging stations, distributed conveniently across the city. SOURCE: Public Charger in SF by the Numbers <http://www.cleancitiessf.com/dashboard-1>*

ORGANIZATIONAL STRUCTURE: ENVIRONMENT



TOTAL BUDGET – HISTORICAL COMPARISON

Authorized Positions	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Total Authorized	85.47	87.18	1.71	86.23	(0.95)
Non-Operating Positions (CAP/Other)	(15.73)	(13.77)	1.96	(13.77)	0.00
Net Operating Positions	69.74	73.41	3.67	72.46	(0.95)

Sources

Charges for Services	16,285,228	17,694,147	1,408,919	17,744,755	50,608
Expenditure Recovery	2,666,629	2,621,211	(45,418)	2,645,398	24,187
Intergovernmental: State	600,500	5,944,730	5,344,230	494,788	(5,449,942)
IntraFund Transfers In	3,833,465	3,845,927	12,462	3,859,872	13,945
Other Revenues	2,007,326	2,336,255	328,929	2,352,896	16,641
Transfer Adjustment-Source	(3,833,465)	(3,845,927)	(12,462)	(3,859,872)	(13,945)
Transfers In	749,354	329,677	(419,677)	329,677	0
General Fund	0	0	0	(0)	(0)
Sources Total	22,309,037	28,926,020	6,616,983	23,567,514	(5,358,506)

Uses - Operating Expenditures

Salaries	7,696,619	8,496,206	799,587	8,673,461	177,255
Mandatory Fringe Benefits	3,787,005	3,920,261	133,256	3,729,954	(190,307)
Non-Personnel Services	3,257,950	8,159,867	4,901,917	3,039,459	(5,120,408)
City Grant Program	421,444	492,121	70,677	492,121	0
Intrafund Transfers Out	3,833,465	3,845,927	12,462	3,859,872	13,945
Materials & Supplies	240,841	237,274	(3,567)	225,478	(11,796)
Overhead and Allocations	480,696	742,270	261,574	441,361	(300,909)
Programmatic Projects	859,935	859,935	0	859,935	0
Services Of Other Depts	5,564,547	6,018,086	453,539	6,105,745	87,659
Unappropriated Rev-Designated	0	0	0	0	0
Transfer Adjustment - Uses	(3,833,465)	(3,845,927)	(12,462)	(3,859,872)	(13,945)
Uses Total	22,309,037	28,926,020	6,616,983	23,567,514	(5,358,506)

Uses - By Division Description

ENV Environment	22,309,037	28,926,020	6,616,983	23,567,514	(5,358,506)
Uses by Division Total	22,309,037	28,926,020	6,616,983	23,567,514	(5,358,506)

LAW LIBRARY

MISSION

The Law Library (LLB) provides the people of San Francisco free access to legal information and specialized reference assistance in the use of those materials so they may preserve their rights and conduct their legal affairs. > [SFLAWLIBRARY](#)

SERVICES

The Law Library provides services through the following program areas:

COMPREHENSIVE LEGAL COLLECTION maintains electronic and print formats, including federal, state, and local laws, ordinances, regulations, and cases; court and legal forms; legal treatises, periodicals, texts, and encyclopedias; practice manuals, legal finding aids, and reference tools; legal materials and guides to meet the needs of both the public and legal professionals; legal resources and databases; and comprehensive archives of precedential cases, laws, regulations, and other essential materials.

PUBLIC ASSISTANCE provides assistance to professionals and the public in navigating the law and finding the information they need by providing legal research assistance; instruction on the use of complex legal databases; orientation in how to find and use legal resources; library-created reference guides; free seminars and legal educational programs for the public, and one-on-one legal information services.

CURRENCY AND ACCURACY OF THE LEGAL COLLECTION updates code and regulations, new case law reports, and current practice materials in print and electronic formats; processing, cataloging, and updating incoming materials daily to ensure their availability in the LLB's database system; deleting outdated materials; adding, maintaining, and regularly updating modules to the specialized library software systems; enhancing and adding databases as essential new legal products are developed; monitoring the range of legal information materials, both in print and in electronic formats, to determine what will best serve Law Library patrons; and periodically replacing public computers and legal reference software.

BUDGET DATA SUMMARY

	2021-22	2022-23		2023-24	
	Original Budget	Proposed Budget	Change from 2021-22	Proposed Budget	Change from 2022-23
Total Expenditures	2,033,206	2,130,001	96,795	2,213,320	83,319
Total FTE	2	2	0	2	0

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2022-23 budget of \$2.1 million for the Law Library is \$0.1 million, or 4.8 percent, higher than the FY 2021-22 budget. This is primarily due to increased costs in salaries and benefits. The FY 2023-24 proposed budget of \$2.2 million is \$0.1 million, or 3.8 percent, higher than the FY 2022-23 proposed budget. This change is also due to increased costs in salaries and benefits.

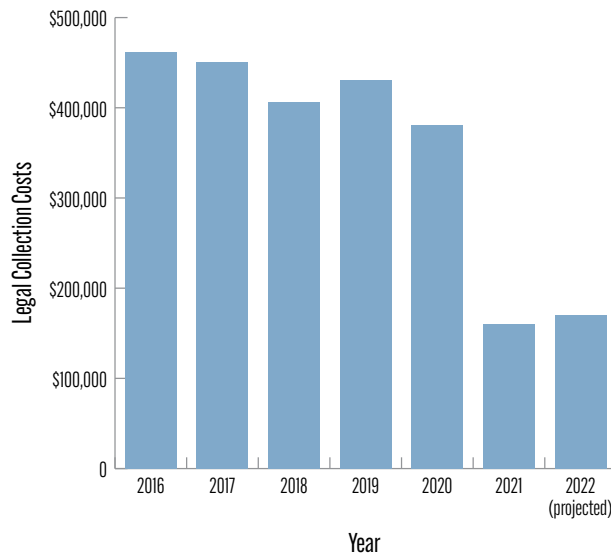
Recovery of San Francisco and the Law Library post-Covid

The Law Library's priority is to provide exceptional, professional, legal reference assistance and resources to all segments of the San Francisco community.

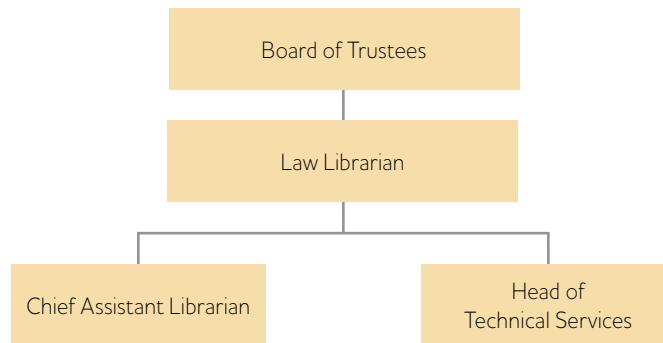
During the COVID-19 pandemic, new services were developed and provided to the community. These

included free, live, online legal educational seminars; the addition of free, direct access legal database resources for City personnel and all members of the community; and sophisticated online reference assistance. These resources plus in-library assistance will continue as the City reopens and people return to the Library for help. The Law Library's mission is to provide legal information to all people so that they may preserve their rights and conduct their legal affairs. This is particularly critical post-COVID as people are challenged by employment, landlord tenant, consumer affairs, and other life issues in order to restore and resume their lives. The Law Library contributes to the recovery of the local economy by including all sectors of the community in its service delivery whether in person, online or by phone.

LEGAL MATERIALS EXPENSES:
DATABASES, PRINT, MULTIMEDIA.
Legal Collection Costs.



ORGANIZATIONAL STRUCTURE: LAW LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

Authorized Positions	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Total Authorized	2.32	2.34	0.02	2.34	0.00
Non-Operating Positions (CAP/Other)	0.00	0.00	0.00	0.00	0.00
Net Operating Positions	2.32	2.34	0.02	2.34	0.00

Sources

General Fund	2,033,206	2,130,001	96,795	2,213,320	83,319
Sources Total	2,033,206	2,130,001	96,795	2,213,320	83,319

Uses - Operating Expenditures

Salaries	372,487	394,382	21,895	409,233	14,851
Mandatory Fringe Benefits	176,133	175,548	(585)	166,906	(8,642)
Materials & Supplies	6,000	6,000	0	6,000	0
Services Of Other Depts	1,478,586	1,554,071	75,485	1,631,181	77,110
Uses Total	2,033,206	2,130,001	96,795	2,213,320	83,319

Uses - By Division Description

LLB Law Library	2,033,206	2,130,001	96,795	2,213,320	83,319
Uses by Division Total	2,033,206	2,130,001	96,795	2,213,320	83,319

MUNICIPAL TRANSPORTATION AGENCY

MISSION

The San Francisco Municipal Transportation Agency (SFMTA) connects San Francisco through a safe, equitable, and sustainable transportation system. The SFMTA's goals are to: Create a safer transportation experience for everyone; Make transit and other sustainable modes of transportation the most attractive and preferred means of travel; Improve the quality of life and environment in San Francisco and the region; and Create a workplace that delivers outstanding service. > [SFMTA.COM](https://www.sfmta.com)

SERVICES

The San Francisco Municipal Transportation Agency (SFMTA) plans, designs, builds, operates, regulates, and maintains one of the most diverse transportation networks in the world. The SFMTA operates five modes of public transit, including bus, trolleybus, light rail trains, historic streetcars, and the City's iconic cable cars, and provides infrastructure for safe walking, bicycling, and driving. In addition, the SFMTA manages traffic engineering and enforcement, on- and off-street public parking, paratransit services and permitting, and regulates private transit vehicles, including taxis.

The SFMTA consists of nine main divisions: Transit; Sustainable Streets; Capital Programs and Construction; Taxis and Accessible Services; Finance and Information Technology; Human Resources; System Safety; Communications and Marketing; and Government Affairs. In addition to the nine divisions, the Central Subway Program and Race, Equity and Inclusion Office also report directly to the Director of Transportation.

TRANSIT DIVISION (MUNI) The Transit Division operates the Municipal Railway, also known as Muni. It provides safe, reliable, and accessible public transit service throughout San Francisco. In addition to the planning, scheduling, and delivery of transit services, the Division also maintains the fleet, facilities, and infrastructure needed to deliver Muni services. Muni is the oldest publicly owned and operated transit system in the United States and the largest system in the San Francisco Bay Area.

Services (continued on next page)

BUDGET DATA SUMMARY

	2021-22	2022-23		2023-24	
	Original Budget	Proposed Budget	Change from 2021-22	Proposed Budget	Change from 2022-23
Total Expenditures	1,387,960,157	1,390,663,835	2,703,678	1,471,917,415	81,253,580
Total FTE	5,584	5,798	214	5,927	129

Services (continued)

SUSTAINABLE STREETS DIVISION (SSD) The Sustainable Streets Division provides multimodal transportation planning, engineering, and operational improvements to San Francisco's transportation system to support sustainable community and economic development. SSD plans, designs, implements, and maintains the City's transportation infrastructure and regulations to support San Francisco's mobility needs as the City changes and grows. SSD initiates and coordinates improvements to the City's street, transit, bicycle, pedestrian, and parking infrastructure, thereby meeting the goals and objectives of the Transit First Policy, as well as supporting the SFMTA's Strategic Plan.

CAPITAL PROGRAMS & CONSTRUCTION DIVISION (CP&C) The Capital Programs & Construction Division improves the City's transportation infrastructure by managing and delivering quality capital improvements that meet the City's needs and long-term objectives. To implement the SFMTA's Capital Improvement Program, the Division's professional services include design, engineering, project and contract management, contract administration, cost and schedule control, quality assurance, and procurement administration.

TAXIS AND ACCESSIBLE SERVICES (TAS) The Taxis and Accessible Services Division (TAS) represents a combination of two distinct functions of the SFMTA, which substantially overlap in the regulation of taxis. Accessible Services is a core support function for all modes of travel. TAS ensures that transit, pedestrian, bike facilities and taxi services are accessible to seniors and people with disabilities. This Division also oversees the SFMTA Paratransit program. Taxi Services' core function is to license and regulate the private taxi industry to ensure that drivers and vehicles are safe, that taxi service is accessible to the disability community, and service is available regardless of trip origin or destination at prices that are transparent.

In addition to the regulatory oversight of the taxi industry, TAS manages six emerging mobility permit programs. These programs are: commuter shuttles; private transit services; and shared bicycles, scooters, electric mopeds, and cars.

FINANCE AND INFORMATION TECHNOLOGY DIVISION (FIT) The Finance and Information Technology (FIT) Division provides strategic advice and information to support organizational decision-making and improved financial management. FIT's responsibilities include accounting, budgeting, facility management, grants procurement and administration, and information technology.

HUMAN RESOURCES DIVISION (HR) SFMTA's Human Resources Division (HR) provides support services including: recruitment, hiring, employment and labor relations, payroll, organizational development and training, employee wellness, equal employment opportunity, and workers' compensation.

SYSTEM SAFETY DIVISION The System Safety Division maintains records for all collisions, incidents, and hazards; conducts internal safety audits and vehicle safety reviews; develops corrective action plans; and performs inspections and mandated safety certifications.

COMMUNICATIONS, MARKETING AND OUTREACH The Communications Marketing and Outreach Division is responsible for internal and external communications that engage and share information with customers, stakeholders, and the public. The Division is responsible for media and public relations, marketing, special events, creative services, community outreach, and customer service.

GOVERNMENT AFFAIRS The Government Affairs Division is responsible for coordinating, developing, advancing, and monitoring the SFMTA's legislative and policy interests at the local, state, and federal levels. The Division also includes Regulatory Affairs responsibilities. The Government Affairs Division works to ensure that a supportive policy and regulatory environment exists to advance the capital project and policy priorities of the Agency.

BUDGET ISSUES & DETAILS

The Fiscal Year (FY) 2022-23 proposed budget of \$1.4 billion for the San Francisco Municipal Transportation Agency is \$2.7 million, or 0.2 percent, higher than the FY 2021-22 budget. This increase is primarily due to increased costs in salaries and benefits. The FY 2023-24 proposed budget of \$1.5 billion for the Municipal Transportation Authority is \$81.3 million, or 5.8 percent, more than the FY 2022-23 proposed budget. This increase is also primarily due to increased costs in salaries and benefits.

Customer Experience

The Mayor's Proposed Budget invests in improving the customer experience for public transportation in San Francisco in a variety of ways. The SFMTA's budget for car cleanings, signage, and transit stop maintenance is increasing by \$22.2 million over the two budget years. This budget also invests \$28.6 million over the two years to improve bus service levels, focused on neighborhoods with the least access. The SFMTA budget as proposed is balanced without the need to raise any fares, helping make transit a more affordable and attractive option to riders. This budget also makes permanent the Free Muni for all Youth program, allowing all San Franciscans 18 and under to ride SFMTA services for free.

Capital

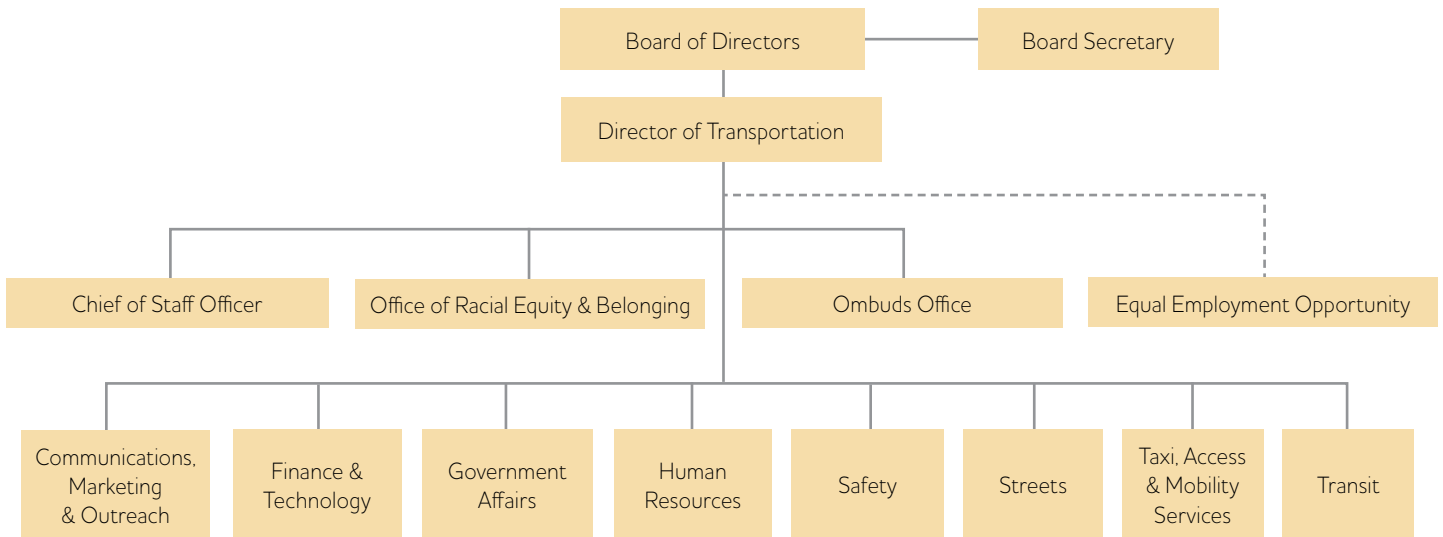
The proposed capital budget over the two-year period for the SFMTA is \$812 million. The largest component is \$316 million of improvements to the transit fleet, which includes buses and Muni subway cars. The

proposed capital budget also funds replacement of the Muni Metro Train Control System, upgraded facilities for better maintenance, and \$91 million over the two budget years for street safety improvements. These investments will improve the experience of using public transportation in San Francisco while setting up the SFMTA for long-term success with more modern assets. The proposed budget also increases the portion of the agency's capital budget that is allocated to Quick Build projects by 53 percent relative to last year, helping focus on projects that can deliver concrete improvements as soon as possible.

Revenues and Recovery

In FY 2021-22 the SFMTA is projected to use \$298 million in federal funds for operating purposes, which will be the second largest source following City General Fund transfers. The use of available federal relief is planned to be tapered in FY 2022-23 and FY 2023-24 to preserve operational stability as the local economy recovers. While enterprise revenues remain below pre-pandemic levels, the SFMTA's proposed budget is balanced and makes responsible assumptions about the recovery of ridership across the system. The proposed budget adds human resources and workforce development staff to help the agency fill vacancies and maintain Muni service levels. The agency's apprenticeship program is also being expanded, with \$9.2 million over the two budget years allocated to new skilled labor hiring pathways. These enhancements will position the SFMTA to be ready for increased demands for public transportation as the City recovers from the COVID-19 pandemic.

ORGANIZATIONAL STRUCTURE: MUNICIPAL TRANSPORTATION AGENCY



TOTAL BUDGET – HISTORICAL COMPARISON

Authorized Positions	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Total Authorized	6,068.61	6,298.95	230.34	6,441.93	142.97
Non-Operating Positions (CAP/Other)	(485.00)	(500.64)	(15.64)	(514.50)	(13.86)
Net Operating Positions	5,583.61	5,798.31	214.70	5,927.43	129.11

Sources

Charges for Services	263,042,699	152,357,361	(110,685,338)	182,800,965	30,443,604
Expenditure Recovery	3,506,356	3,884,254	377,898	4,442,102	557,848
Fines, Forfeiture, & Penalties	110,884,283	98,609,197	(12,275,086)	101,282,266	2,673,069
Interest & Investment Income	9,700,560	12,147,776	2,447,216	12,390,731	242,955
Intergovernmental: Federal	62,603,250	177,432,459	114,829,209	189,528,667	12,096,208
Intergovernmental: Other	126,727,381	121,006,370	(5,721,011)	124,239,639	3,233,269
Intergovernmental: State	59,239,733	60,234,073	994,340	61,088,973	854,900
IntraFund Transfers In	29,189,500	39,265,335	10,075,835	46,510,869	7,245,534
Licenses, Permits, & Franchises	19,412,844	19,530,556	117,712	19,921,167	390,611
Other Revenues	50,720,790	18,248,894	(32,471,896)	19,490,874	1,241,980
Rents & Concessions	155,487,566	121,921,370	(33,566,196)	139,849,506	17,928,136
Transfer Adjustment-Source	(284,204,098)	(233,559,280)	50,644,818	(212,701,596)	20,857,684
Transfers In	314,073,953	274,435,470	(39,638,483)	250,523,252	(23,912,218)
Unappropriated Fund Balance	44,605,340	52,700,000	8,094,660	0	(52,700,000)
General Fund	422,970,000	472,450,000	49,480,000	532,550,000	60,100,000
Sources Total	1,387,960,157	1,390,663,835	2,703,678	1,471,917,415	81,253,580

Uses - Operating Expenditures

Salaries	589,720,582	641,155,314	51,434,732	675,995,341	34,840,027
Mandatory Fringe Benefits	292,567,604	305,128,104	12,560,500	306,548,315	1,420,211
Non-Personnel Services	248,468,731	247,062,618	(1,406,113)	249,440,414	2,377,796
Capital Outlay	96,042,948	36,352,061	(59,690,887)	66,671,504	30,319,443
Debt Service	14,778,250	22,980,226	8,201,976	27,850,760	4,870,534
Intrafund Transfers Out	29,189,500	39,265,335	10,075,835	46,510,869	7,245,534
Materials & Supplies	74,041,918	74,590,391	548,473	74,590,551	160
Overhead and Allocations	(36,366,475)	(37,222,926)	(856,451)	(36,705,573)	517,353
Programmatic Projects	440,000	250,000	(190,000)	0	(250,000)
Services Of Other Depts	90,461,124	100,368,047	9,906,923	107,526,103	7,158,056
Transfers Out	255,014,598	194,293,945	(60,720,653)	166,190,727	(28,103,218)
Unappropriated Rev Retained	17,805,475	0	(17,805,475)	0	0
Transfer Adjustment - Uses	(284,204,098)	(233,559,280)	50,644,818	(212,701,596)	20,857,684
Uses Total	1,387,960,157	1,390,663,835	2,703,678	1,471,917,415	81,253,580

Uses - By Division Description

MTAAW Agency-wide	161,860,231	124,801,895	(37,058,336)	141,546,338	16,744,443
MTABD Board Of Directors	651,092	675,178	24,086	679,151	3,973
MTACC CV-Capitl Progr & Constr	64,966,689	46,143,548	(18,823,141)	69,440,739	23,297,191
MTACO Communications	6,431,201	8,334,975	1,903,774	8,889,010	554,035
MTAED Executive Director	3,282,718	7,686,503	4,403,785	8,389,905	703,402
MTAFA Fit Finance & Info Tech	140,003,230	121,336,301	(18,666,929)	122,295,220	958,919
MTAGA Government Affairs	1,738,052	2,143,042	404,990	2,257,613	114,571
MTAHR Human Resources	22,499,864	30,415,527	7,915,663	31,079,200	663,673
MTAPA Policy & Administration	345,308	438,998	93,690	740,588	301,590
MTASA Safety	7,500,376	7,558,685	58,309	7,592,688	34,003
MTASS Sustainable Streets	204,647,616	219,860,988	15,213,372	230,536,645	10,675,657
MTATS Transit Svc Division	734,732,135	781,472,263	46,740,128	808,321,339	26,849,076
MTATZ Taxi & Accessible Svc	39,301,645	39,795,932	494,287	40,148,979	353,047
Uses by Division Total	1,387,960,157	1,390,663,835	2,703,678	1,471,917,415	81,253,580

PORT

MISSION

The Port of San Francisco (PRT) manages the waterfront as a gateway to a world-class city and advances environmentally and financially sustainable maritime, recreational, and economic opportunities to serve the City, Bay Area region, and California. > [SFPORT.COM](https://www.sfport.com)

SERVICES

The Port provides services through the following divisions:

ENGINEERING provides project and construction management, engineering design, facility inspection, contracting, code compliance review, and permit services for all Port facilities.

MARITIME manages and markets cruise and cargo shipping, ship repair, commercial and sport fishing, ferry and excursion operations, visiting military and ceremonial vessels, and other harbor services.

MAINTENANCE repairs piles, piers, roofs, plumbing and electrical systems, and street cleaning along the Port's 7.5 miles of waterfront property.

PLANNING shepherds the use of Port lands consistent with the goals and policies of the Waterfront Land Use Plan, maintains and amends Plan policies, leads community planning projects for specified waterfront areas, provides environmental review and stewardship, plans for sea level rise, and administers land use regulatory review of projects on Port property.

REAL ESTATE oversees all property and lease development and management for the Port's commercial and industrial property.

ADMINISTRATION directs Port resources to meet strategic goals, guides capital planning, and manages the Port's support services including human resources, accounting, finance and procurement, business services, and information systems.

EXECUTIVE leads the implementation of the Port's strategic goals and objectives, develops policy with the Port Commission, and provides for cross-divisional collaboration and communication.

BUDGET DATA SUMMARY

	2021-22	2022-23		2023-24	
	Original Budget	Proposed Budget	Change from 2021-22	Proposed Budget	Change from 2022-23
Total Expenditures	92,487,095	193,244,923	100,757,828	149,127,351	(44,117,572)
Total FTE	223	249	26	250	1

BUDGET ISSUES & DETAILS

The Port’s proposed Fiscal Year (FY) 2022-23 budget of \$193.2M million is \$100.8 million, or 109 percent, higher than the FY 2021-22 budget of \$92.5 million. This increase is largely the result of a \$114 million two-year allocation provided to the Port by the American Rescue Plan Act (ARPA). The funding provided by ARPA will allow the Port to continue much needed Capital and staffing investments that were reduced or cut due to the revenue deficit caused by the COVID-19 pandemic. The FY 2023-24 proposed budget of \$149.1 million is \$44.1 million, or 30 percent, lower than the FY 2022-23 proposed budget. This decrease is largely a result of a smaller ARPA allocation in FY 2023-24.

Pursuing Economic Recovery

Prior to the COVID-19 pandemic, the Port welcomed 24 million annual visitors to the waterfront, generating nearly 75 percent of its revenue from leases dependent on tourism and hospitality. The pandemic reduced Port operating revenue by 40 percent as restaurant, retail and cruise business plunged. The Port took short-term action in FY 2020-21 and 2021-22, including a hiring freeze, shrinking non-salary expenses, reducing capital investment, defunding capital projects and drawing on fund balance, to address this loss. While these measures proved effective, they are unsustainable long-term. Over the next five years the Port must develop economic recovery strategies to stabilize its budget, fund capital at pre-pandemic levels and restore fund balance.

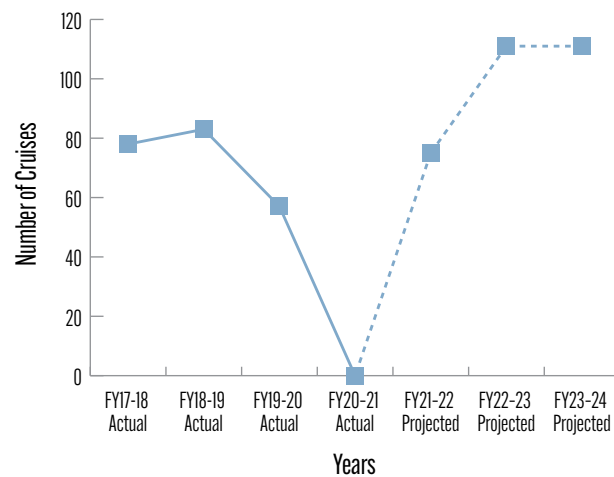
The Port launched recovery efforts in 2021 and experienced early success with the allocation of up to \$114 million in American Recovery Plan Act (ARPA) funding. ARPA provides an economic reprieve, sustaining a safe and active waterfront and allowing the Port to support its tenants and drive new leasing. Additionally, ARPA allows the Port to invest \$62 million in capital including improvements to sustain leasing and attract new cargo traffic.

In FY 2022-23 and 2023-24 the Port will focus on economic recovery, maximizing revenue from business such as cargo and cruise, seeking and investing in new tenants, revitalizing historic piers, activating waterfront neighborhoods and identifying external funding sources to improve facilities, support resilience and reduce its capital backlog.

Waterfront Resilience Program

The Waterfront Resilience Program (WRP) supports resilience of the 7.5 mile waterfront and key regional and citywide assets in the face of earthquakes, flooding and sea level rise. The WRP comprises of two initiatives – a partnership with the United States Army Corps of Engineers (USACE) to conduct a multi-year waterfront flood study, and execution of Proposition A, a \$425 million General Obligation Bond, to implement seismic and flood mitigation improvements to the Embarcadero Seawall. In 2020 the Port completed a Multi-Hazard Risk Assessment (MHRA) to evaluate potential damage and disruption from flood and earthquakes along the northern waterfront. The Port used MHRA results to develop adaptation strategies and in 2022 will collaborate with other city departments to begin planning and predesign of projects that address the most urgent risks to San Francisco’s waterfront. Initial estimates suggest that the cost of these projects exceeds Proposition A funding requiring the Port to seek state and federal sources to support the program.

In the next two years the Port will also lead southern waterfront resilience planning. This process will identify coastal flood defense options, consistent with the city’s Climate Hazard Mitigation Plan, and will be included in



LINE CRUISES. CAPTION: *Operating revenues decreased during COVID-19 Pandemic and are projected to normalize in the upcoming budget years.*

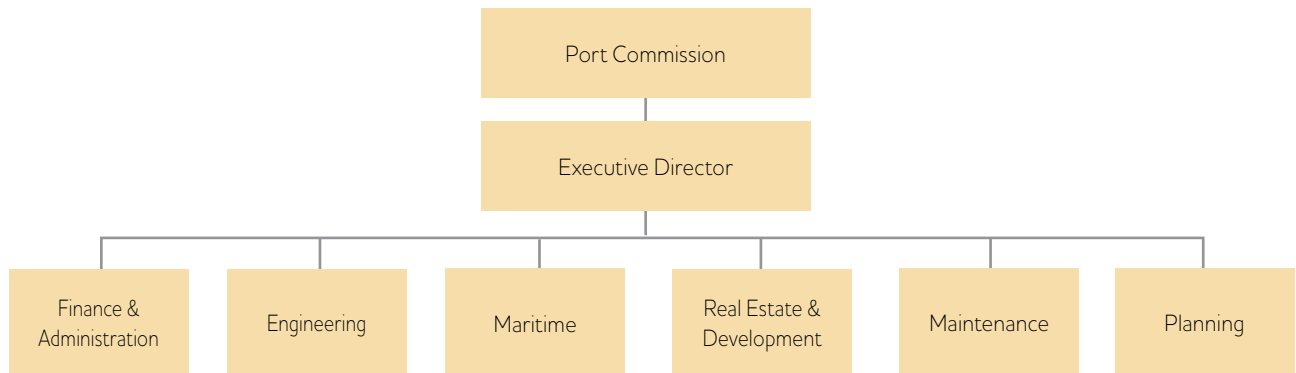
the USACE waterfront flood study. Such collaboration supports integration of future flood defenses with critical city infrastructure and facilitates review by regulatory agencies and the public.

Pursuing Equity

The Port will continue to prioritize racial equity in FY 2022-23 and 2023-24. In the coming fiscal years, the Port will make equity a key aspect of daily operations pursuing multiple internal and external equity actions

including building a culture of inclusion through an active employee mentorship program, improved diversity in recruitment and the addition of an ombudsman to support employee development. External equity efforts include funding to implement a line of credit program for Local Business Enterprises (LBE) in partnership with the Treasurer Tax Collector, workforce development in partnership with the Office of Economic and Workforce Development and efforts to attract more LBE tenants to lease affordable Port space.

ORGANIZATIONAL STRUCTURE: PORT



TOTAL BUDGET – HISTORICAL COMPARISON

Authorized Positions	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Total Authorized	285.72	317.16	31.44	320.22	3.06
Non-Operating Positions (CAP/Other)	(63.00)	(68.53)	(5.53)	(70.00)	(1.47)
Net Operating Positions	222.72	248.63	25.91	250.22	1.59

Sources

Charges for Services	17,175,841	20,257,614	3,081,773	20,633,997	376,383
Expenditure Recovery	17,500	0	(17,500)	0	0
Fines, Forfeiture, & Penalties	1,868,876	2,750,213	881,337	2,819,552	69,339
Interest & Investment Income	1,014,052	1,000,000	(14,052)	1,000,000	0
Intergovernmental: Federal	1,742,107	74,479,632	72,737,525	27,279,000	(47,200,632)
IntraFund Transfers In	33,936,720	91,402,040	57,465,320	47,052,435	(44,349,605)
Other Revenues	10,094,198	17,199,736	7,105,538	11,419,202	(5,780,534)
Rents & Concessions	60,574,521	77,557,728	16,983,207	85,975,600	8,417,872
Transfer Adjustment-Source	(33,936,720)	(91,402,040)	(57,465,320)	(47,052,435)	44,349,605
General Fund	0	0	0	(0)	(0)
Sources Total	92,487,095	193,244,923	100,757,828	149,127,351	(44,117,572)

Uses - Operating Expenditures

Salaries	28,638,675	33,417,281	4,778,606	34,733,318	1,316,037
Mandatory Fringe Benefits	14,274,956	15,311,364	1,036,408	14,862,783	(448,581)
Non-Personnel Services	14,481,260	15,254,479	773,219	15,179,183	(75,296)
Capital Outlay	(19,204,880)	79,734,610	98,939,490	33,736,151	(45,998,459)
Carry-Forward Budgets Only	(8,180,647)	0	8,180,647	0	0
Debt Service	6,879,558	6,879,558	0	6,135,955	(743,603)
Intrafund Transfers Out	33,936,720	91,402,040	57,465,320	47,052,435	(44,349,605)
Materials & Supplies	866,924	1,039,805	172,881	1,234,805	195,000
Overhead and Allocations	930,936	0	(930,936)	0	0
Programmatic Projects	12,499,494	4,366,589	(8,132,905)	4,501,589	135,000
Services Of Other Depts	28,492,786	32,832,250	4,339,464	35,395,680	2,563,430
Transfers Out	31,713	31,713	0	31,713	0
Unappropriated Rev-Designated	0	0	0	0	0
Unappropriated Rev Retained	12,776,320	4,377,274	(8,399,046)	3,316,174	(1,061,100)
Transfer Adjustment - Uses	(33,936,720)	(91,402,040)	(57,465,320)	(47,052,435)	44,349,605
Uses Total	92,487,095	193,244,923	100,757,828	149,127,351	(44,117,572)

Uses - By Division Description

PRT Engineering	5,337,121	6,987,557	1,650,436	6,989,867	2,310
PRT Executive	8,109,807	8,823,550	713,743	8,892,893	69,343
PRT Finance And Administration	22,488,904	32,369,584	9,880,680	33,533,524	1,163,940
PRT Maintenance	18,764,170	22,518,739	3,754,569	23,044,865	526,126
PRT Maritime	11,835,151	13,762,867	1,927,716	14,042,501	279,634
PRT Planning & Environment	3,093,810	3,043,197	(50,613)	3,137,523	94,326
PRT Port Commission (Portwide)	4,780,666	87,168,114	82,387,448	40,259,409	(46,908,705)
PRT Real Estate & Development	18,077,466	18,571,315	493,849	19,226,769	655,454
Uses by Division Total	92,487,095	193,244,923	100,757,828	149,127,351	(44,117,572)

PUBLIC LIBRARY

MISSION

The Public Library (LIB) is dedicated to providing free and equal access to information, knowledge, independent learning, and reading for the community. The Library consists of the Main Library at Civic Center, 27 branch libraries geographically distributed throughout San Francisco, four Bookmobiles that travel around the City, and digital library collection via sfpl.org. In addition to the Library's collection of over 3.8 million items in various formats and more than 50 languages, the Library offers high-speed internet through free wireless and public access computers as well as educational, cultural, and literary programming. > [SFPL.ORG](https://www.sfpl.org)

SERVICES

The Public Library provides services through the following strategic areas:

PREMIER URBAN LIBRARY fosters a connected community through shared experiences, equitable access to quality resources, and inclusive environments.

LITERACY AND LEARNING provides robust collections, resources, services, and programs that support reading, and address the changing literacy and learning needs of the 21st century.

YOUTH ENGAGEMENT enriches the City's youth with early literacy programs, summer learning activities, homework help, outreach to schools, and expanded teen services with emphasis on technology access and media literacy.

DIGITAL STRATEGIES ensures equitable access to public technology and resources.

PARTNERSHIPS FOR EXCELLENCE enables city agencies and community based organizations to leverage the Library's resources, strengthens the services and programs offered, and helps reach larger audiences.

BUDGET DATA SUMMARY

	2021-22	2022-23		2023-24	
	Original Budget	Proposed Budget	Change from 2021-22	Proposed Budget	Change from 2022-23
Total Expenditures	171,222,254	185,794,068	14,571,814	186,763,543	969,475
Total FTE	700	707	7	708	1

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2022-23 budget of \$185.8 million for the Library is \$14.6 million, or 8.5 percent, higher than the FY 2021-2022 budget of \$171.2 million. The increase is due to increased capital spending and increased costs in salaries and benefits. The FY 2023-24 proposed budget of \$186.8 million for the Library is \$1.0 million, or 0.5 percent, higher than the FY 2022-23 proposed budget. This change is due to increased costs in salaries and benefits.

Equity and Recovery

The Library is an essential resource for the City's diverse communities, offering an equitable and safe space for people of all ages to gather, gain knowledge, and participate in shared experiences. The SFPL is committed to advancing racial equity through its core services to the community and specifically will invest \$0.3 million in FY 2022-23 to prepare and begin implementing its Phase 2 Racial Equity Action Plan. Additional equity investments include bolstering BIPOC representation in our circulating collections, which will start with Black and Native American peoples, and expanding SFPL Scholars@Home program to include the successful Summer Together and BIPOC Everybody Reads programs. The Library budget also includes position changes to add analytical and clerical support to the department's overall racial equity efforts, expand the Media Services capacity to support public programming, and increase learning differences librarian capacity as well as outreach capacity to immigrant and low-income communities. The Library's budget continues to invest in its successful Work It and Tech Time services, the Smart Money Coaching program through the Office of the Treasurer & Tax Collector, and YouthWorks administered by the Department of Children, Youth & Their Families.

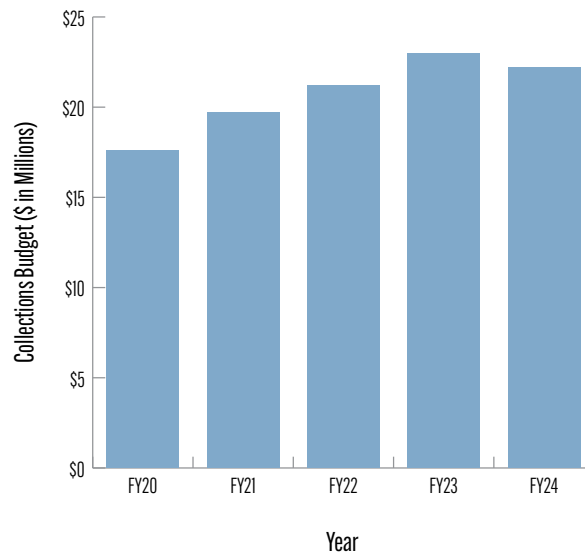
Robust Collections

In addition to its focused collection development on BIPOC authors, the Library continuously enhances its library collections based on usage each cycle to better meet the needs of San Francisco's diverse communities in the future. The Library purchases materials in various formats and multiple languages to support the City's diverse community. Enhancements to the Library budget are responsive to usage data and community requests. Print books remain the primary material format for patrons; however, eMedia circulation continues to grow. With \$23.0 million allocated in FY 2022-23, which includes \$0.8 million in one-time monies for opening day collections for the Mission

Branch Library post renovation and \$22.2 million in FY 2023-24. To meet the growing demand for eCollections the Library increased its allocation for electronic resources by 5 percent beginning in FY 2022-23. Library collections investments over these two fiscal years is more than 13 percent of the Library's operating budget, which is above the industry standard of 10 percent.

Digital Access

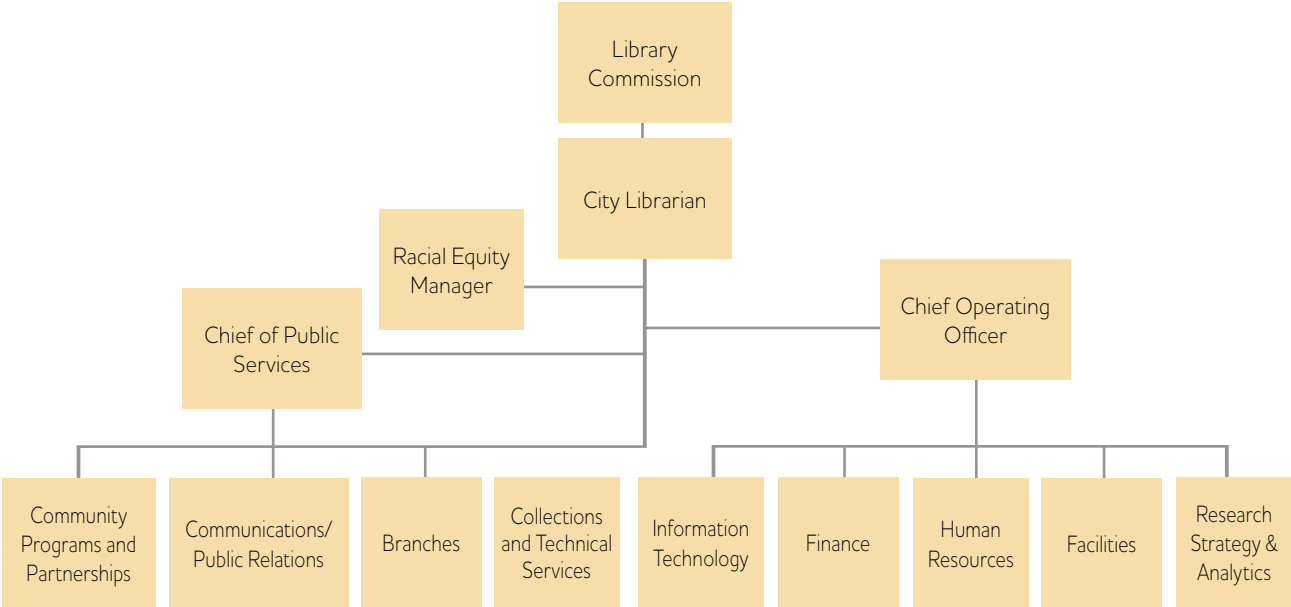
The Library continuously refreshes its technology to meet the needs of San Franciscans. The Mayor's Proposed Budget includes upgrading to 5G connectivity on four bookmobiles to provide robust internet connection and high speed network access for staff and patrons. Investments in the latest assistive technology will improve access and services for the patrons of the Library's Talking Book and Braille Center. Digital access expands access for patrons, and two other key digital access investments this cycle include ongoing enhancements to our digital access management system that digitizing archives and virtual programming software and hybrid programming kits for our public so they can participate remotely in live-stream or recorded library programming. Investing in virtual programming allows the Library to retain the audiences gained through remote programming during the pandemic.



COLLECTIONS BUDGET - 5 YEAR TREND.

Growing collections budget to meet format demands and inflation.

ORGANIZATIONAL STRUCTURE: PUBLIC LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Authorized Positions					
Total Authorized	700.45	706.69	6.24	707.82	1.13
Non-Operating Positions (CAP/Other)	0.00	0.00	0.00	0.00	0.00
Net Operating Positions	700.45	706.69	6.24	707.82	1.13

Sources

Charges for Services	175,000	175,000	0	175,000	0
Expenditure Recovery	75,661	77,532	1,871	77,528	(4)
Interest & Investment Income	237,400	237,400	0	237,400	0
Intergovernmental: State	230,000	205,000	(25,000)	205,000	0
IntraFund Transfers In	8,293,955	22,626,045	14,332,090	20,750,000	(1,876,045)
Other Revenues	20,000	20,000	0	20,000	0
Property Taxes	68,927,000	75,620,000	6,693,000	79,590,000	3,970,000
Rents & Concessions	26,115	26,115	0	26,115	0
Transfer Adjustment-Source	(8,293,955)	(22,626,045)	(14,332,090)	(20,750,000)	1,876,045
Transfers In	20,000	20,000	0	20,000	0
Unappropriated Fund Balance	5,571,078	10,483,021	4,911,943	62,500	(10,420,521)
General Fund	95,940,000	98,930,000	2,990,000	106,350,000	7,420,000
Sources Total	171,222,254	185,794,068	14,571,814	186,763,543	969,475

Uses - Operating Expenditures

Salaries	66,545,024	71,138,316	4,593,292	73,701,671	2,563,355
Mandatory Fringe Benefits	38,409,843	38,683,419	273,576	37,627,040	(1,056,379)
Non-Personnel Services	9,194,331	10,908,445	1,714,114	9,826,724	(1,081,721)
City Grant Program	500,000	638,000	138,000	638,000	0
Capital Outlay	18,126,855	23,704,045	5,577,190	21,465,000	(2,239,045)
Intrafund Transfers Out	8,293,955	22,626,045	14,332,090	20,750,000	(1,876,045)
Materials & Supplies	24,944,724	26,794,893	1,850,169	25,799,893	(995,000)
Overhead and Allocations	383	163	(220)	163	0
Services Of Other Depts	13,501,094	13,926,787	425,693	13,807,941	(118,846)
Unappropriated Rev-Designated	0	0	0	3,897,111	3,897,111
Transfer Adjustment - Uses	(8,293,955)	(22,626,045)	(14,332,090)	(20,750,000)	1,876,045
Uses Total	171,222,254	185,794,068	14,571,814	186,763,543	969,475

Uses - By Division Description

LIB Public Library	171,222,254	185,794,068	14,571,814	186,763,543	969,475
Uses by Division Total	171,222,254	185,794,068	14,571,814	186,763,543	969,475

PUBLIC UTILITIES COMMISSION

MISSION

The San Francisco Public Utilities Commission (SFPUC) provides customers with high quality, efficient, and reliable water, power, and wastewater services in a manner that values environmental and community interests and sustains the resources entrusted in their care. > [SFWATER.ORG](https://www.sfpuc.org)

SERVICES

The San Francisco Public Utilities Commission (SFPUC) provides services through the following enterprises and bureaus:

WATER ENTERPRISE is responsible for collecting, treating, and distributing water to 2.7 million residential, commercial, and industrial customers in the Bay Area. Two unique features of the system stand out: the drinking water provided is among the purest in the world and the system for delivering that water is almost entirely gravity-fed, requiring little to no fossil fuel consumption. Since 2010, the enterprise has also managed the City’s Auxiliary Water Supply System for firefighting and disaster response.

WASTEWATER ENTERPRISE collects, transmits, treats, and discharges sanitary and stormwater flows generated within the City for the protection of public health and environmental safety. San Francisco is one of only two cities in California with a combined sewer system. The system offers significant environmental benefits because it captures and treats both stormwater and urban street runoff, in addition to sewage from homes and businesses. This protects public health, the San Francisco Bay, and the Pacific Ocean.

CLEANPOWERSF is San Francisco’s Community Choice Aggregation program, launched in May 2016 with a mission of providing a cleaner electricity alternative at affordable rates. CleanPowerSF offers two products: the “Green” product comprised of 40 percent renewable energy and priced competitively with PG&E’s default electricity service, and the “SuperGreen” product comprised of 100 percent renewable energy, priced at a small premium over the CleanPowerSF “Green” product rate. CleanPowerSF now serves approximately 376,000 customers in San Francisco.

HETCH HETCHY WATER AND POWER is comprised of the Power Enterprise and the upcountry operations of the Water Enterprise. This includes the collection and conveyance of approximately 85 percent of the City’s water supply and the generation and transmission of electricity from Hetch Hetchy Reservoir. The Hetch Hetchy Power System is

Services (continued on next page)

BUDGET DATA SUMMARY

	2021–22	2022–23		2023–24	
	Original Budget	Proposed Budget	Change from 2021–22	Proposed Budget	Change from 2022–23
Total Expenditures	1,504,090,299	1,650,697,669	146,607,370	1,689,518,938	38,821,269
Total FTE	1,708	1,755	47	1,772	17

Services (continued)

the clean energy backbone for the City and County of San Francisco, powering municipal facilities and the City's retail electricity customers. The City's diverse energy portfolio of hydroelectric, solar, and biogas generation has a zero greenhouse gas emission profile.

SFPUC BUREAUS provide infrastructure planning as well as managerial and administrative support to the SFPUC.

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2022-23 budget of \$1.7 billion for the Public Utilities Commission is \$146.6 million, or 9.7 percent, higher than the FY 2021-22 budget of \$1.5 billion. This is primarily due to the increased cost of debt service and power, as well as growth in reserves, and salary and benefit changes. The FY 2023-24 proposed budget of \$1.7 billion for the Public Utilities Commission is \$38.8 million, or 2.3 percent, higher than the FY 2022-23. This is due to increases described above that are offset by reduced spending on capital.

The SFPUC's Biennial budget was developed based on the following three overarching priorities which have informed the new investments the department is making through this budget:

Responsible Management

The SFPUC's budget is grounded in responsibility and transparency, with a focus on core service delivery. As such, the SFPUC will prioritize financial sustainability, meet regulatory requirements, ensure public confidence, advance environmental stewardship, and maintain critical infrastructure.

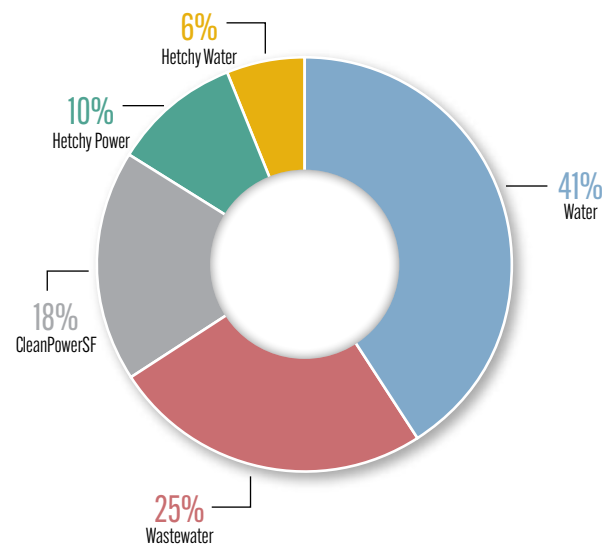
The SFPUC will be executing these initiatives in various ways. For example, in order to keep up with changing regulations, the department is adding new lab staff and investing in new equipment that meets stricter emissions standards. These investments will ultimately help to improve air quality and wildfire mitigation, while advancing environmental stewardship. Additionally, the department is bolstering its construction inspection capacity to ensure that the infrastructure investments made meet quality standards, as well as, increasing investments in cybersecurity to protect critical infrastructure and essential services from increasing cyber threats. The Department is also creating a new Audit Bureau that will centralize internal audit functions, improving internal controls and transparency.

A significant driver of the department's year over year cost increases is power purchase and distribution

costs. As the Power Enterprise utilizes the PG&E electricity distribution grid to deliver power to its customers, PG&E fees and tariffs represent a substantial portion of power purchase costs. Through the Mayor's Proposed Budget, the Department is continuing to work on the acquisition of PG&E's San Francisco electricity distribution network that will enable the City to provide electricity that is more cost-effective, cleaner, safer and more reliable.

Access and Affordability

As part of the SFPUC's commitment to ensuring affordability for its customers, the budget includes no retail rate increase for Water and Wastewater in FY 2022-23. In addition, the department has been able to deliver savings through more efficient use of capital funding which will ultimately lead to more affordable rates in the long term.



USES BY ENTERPRISE. *Uses of funds broken down into the SFPUC's enterprises.*

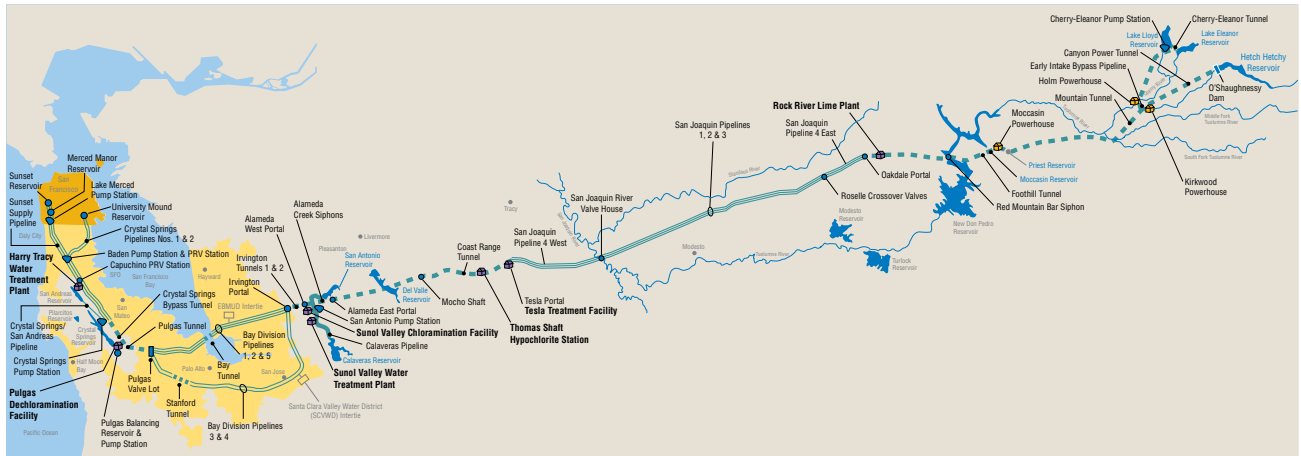
People and Communities

One of the most visible and meaningful ways the SFPUC will contribute to the recovery of the economy and restoring the vibrancy of San Francisco will be through its capital program, which will invest approximately \$1 billion dollars in FY 2022-23 and \$10 billion over the next 10 years. These investments will support local jobs and businesses, while improving the City’s essential utility infrastructure.

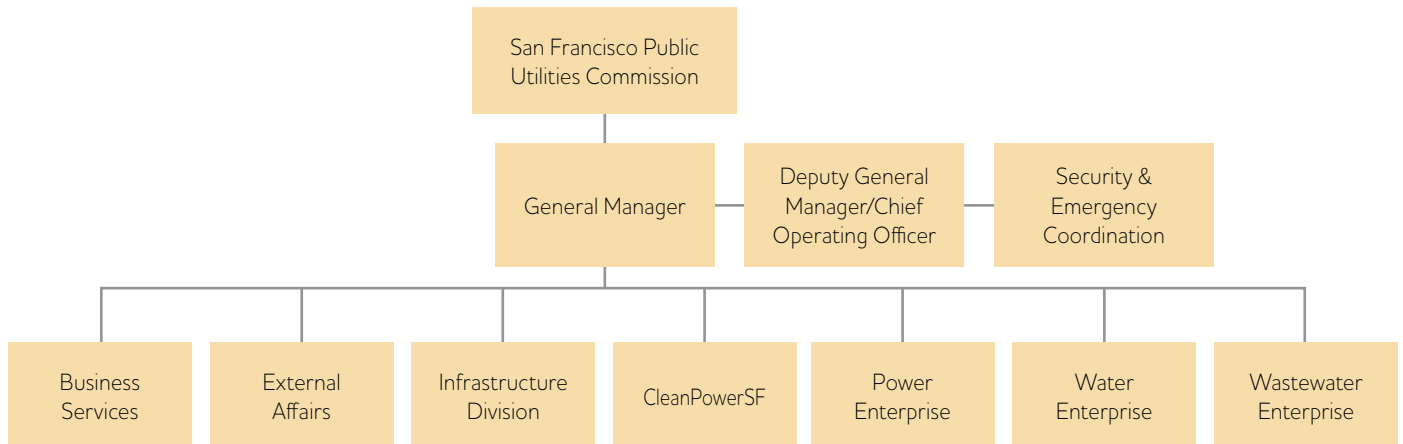
In addition, the SFPUC is investing in its customers by modernizing the customer service experience that includes a digital self-service platform, a cloud-based customer contact system, and other improvements that prioritize accessibility and efficiency.

The SFPUC is also committed to continuing to serve the San Francisco Community. In 2022, the new Southeast Community Center at 1550 Evans Avenue will be opened for community use and enjoyment. The Center will feature a childcare center, nonprofit workspace, community meeting rooms and provide a wide range of workforce development and educational opportunities for Southeast residents of all ages. Internally, the department is also continuing to do the important work toward Racial Equity by implementing the Racial Equity Action Plan, with Racial Equity working groups and leads in each enterprise and bureau.

HETCH HETCHY REGIONAL WATER SYSTEM



ORGANIZATIONAL STRUCTURE: PUBLIC UTILITIES COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

Authorized Positions	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Total Authorized	2,073.11	2,149.70	76.59	2,178.15	28.45
Non-Operating Positions (CAP/Other)	(365.21)	(395.20)	(29.99)	(406.24)	(11.04)
Net Operating Positions	1,707.90	1,754.50	46.60	1,771.91	17.41

Sources

Charges for Services	1,240,011,472	1,320,750,244	80,738,772	1,400,887,433	80,137,189
Expenditure Recovery	152,907,471	179,927,410	27,019,939	208,734,005	28,806,595
Interest & Investment Income	15,999,000	4,300,000	(11,699,000)	4,507,000	207,000
IntraFund Transfers In	246,470,866	210,604,897	(35,865,969)	225,393,290	14,788,393
Other Revenues	39,688,374	39,858,189	169,815	39,975,987	117,798
Rents & Concessions	13,934,400	13,949,600	15,200	14,640,400	690,800
Transfer Adjustment-Source	(292,285,866)	(260,240,897)	32,044,969	(274,635,290)	(14,394,393)
Transfers In	45,819,538	49,640,538	3,821,000	49,246,538	(394,000)
Unappropriated Fund Balance	41,545,044	91,907,688	50,362,644	20,769,575	(71,138,113)
General Fund	0	(0)	(0)	0	0
Sources Total	1,504,090,299	1,650,697,669	146,607,370	1,689,518,938	38,821,269

Uses - Operating Expenditures

Salaries	283,129,790	304,347,918	21,218,128	317,038,167	12,690,249
Mandatory Fringe Benefits	120,750,852	128,839,424	8,088,572	124,005,574	(4,833,850)
Non-Personnel Services	401,316,134	469,098,656	67,782,522	462,970,071	(6,128,585)
City Grant Program	2,831,524	2,831,524	0	2,831,524	0
Capital Outlay	20,805,948	17,843,696	(2,962,252)	15,636,729	(2,206,967)
Debt Service	406,820,533	452,286,312	45,465,779	463,208,450	10,922,138
Facilities Maintenance	41,632,689	45,152,391	3,519,702	45,960,485	808,094
Intrafund Transfers Out	246,470,866	210,604,897	(35,865,969)	225,393,290	14,788,393
Materials & Supplies	35,085,699	36,635,709	1,550,010	37,642,981	1,007,272
Overhead and Allocations	(82,907,131)	(94,846,502)	(11,939,371)	(95,467,219)	(620,717)
Programmatic Projects	3,900,000	0	(3,900,000)	0	0
Services Of Other Depts	101,798,055	104,779,554	2,981,499	111,813,984	7,034,430
Transfers Out	47,145,137	49,731,137	2,586,000	49,337,137	(394,000)
Unappropriated Rev-Designated	0	51,188,878	51,188,878	56,843,397	5,654,519
Unappropriated Rev Retained	167,596,069	132,444,972	(35,151,097)	146,939,658	14,494,686
Transfer Adjustment - Uses	(292,285,866)	(260,240,897)	32,044,969	(274,635,290)	(14,394,393)
Uses Total	1,504,090,299	1,650,697,669	146,607,370	1,689,518,938	38,821,269

Uses - By Division Description

HHP CleanPowerSF	227,935,217	315,749,958	87,814,741	280,251,972	(35,497,986)
HHP Hetch Hetchy Water & Power	229,610,036	265,753,702	36,143,666	303,902,127	38,148,425
PUB Public Utilities Bureaus	561,138	940,198	379,060	696,138	(244,060)
WTR Water Enterprise	634,041,041	662,892,441	28,851,400	674,024,208	11,131,767
WWE Wastewater Enterprise	411,942,867	405,361,370	(6,581,497)	430,644,493	25,283,123
Uses by Division Total	1,504,090,299	1,650,697,669	146,607,370	1,689,518,938	38,821,269

RENT ARBITRATION BOARD

MISSION

The Residential Rent Stabilization and Arbitration Board's (RNT) mission is to protect tenants from excessive rent increases and unjust evictions, while assuring landlords fair and adequate rents; to provide fair and even-handed treatment for both tenants and landlords through efficient and consistent administration of the rent law; to promote the preservation of sound, affordable housing; and to maintain the ethnic and cultural diversity that is unique to San Francisco. > [SFRB.ORG](https://www.sfrb.org)

SERVICES

The Rent Arbitration Board provides services through the following program areas:

PUBLIC INFORMATION UNIT provides counseling and information to the public regarding the Rent Ordinance and Rules and Regulations, as well as other municipal, state, and federal ordinances in the area of landlord/tenant law.

HEARINGS AND APPEALS consists of Administrative Law Judges who conduct arbitrations and mediations to resolve disputes between landlords and tenants, and issue decisions in accordance with applicable laws.

HOUSING INVENTORY AND FEE will assist with the newly created housing inventory which requires that certain information about all residential units be provided to the department and a subsequent license be issued as well as assisting with the collection of the fee to fund the department.

BUDGET DATA SUMMARY

	2021-22	2022-23		2023-24	
	Original Budget	Proposed Budget	Change from 2021-22	Proposed Budget	Change from 2022-23
Total Expenditures	13,982,121	15,279,805	1,297,684	14,434,460	(845,345)
Total FTE	47	50	3	50	0

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2022-23 budget of \$15.3 million for the Rent Arbitration Board is \$1.3 million, or 9.3 percent, higher than the FY 2021-22 budget. This is primarily due to increased interdepartmental spending and increased costs in salaries and benefits. The FY 2023-24 proposed budget of \$14.4 million is \$0.8 million, or 5.9 percent, lower than the FY 2022-23 proposed budget. This change is also due to reduced interdepartmental spending and increased costs in salaries and benefits.

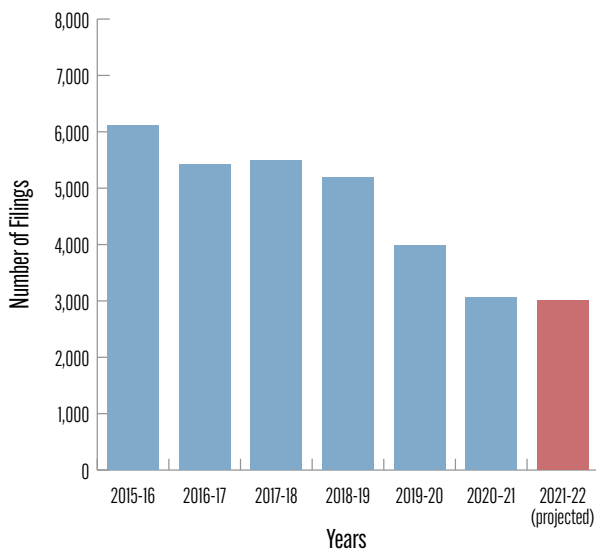
Housing Inventory and Legislative Changes

New legislation requires owners of approximately 247,000 residential housing units to report certain information regarding each unit’s occupancies and vacancies to the Rent Board. This information will be used to create and maintain a Housing Inventory of all units in the city, and to issue a license to owners so they may impose annual and/or banked rent increases. To manage this responsibility, the RNT is creating an Inventory and Fee Unit and is working with the SF311 Customer Service Center to more quickly serve residents’ needs. Other changes include

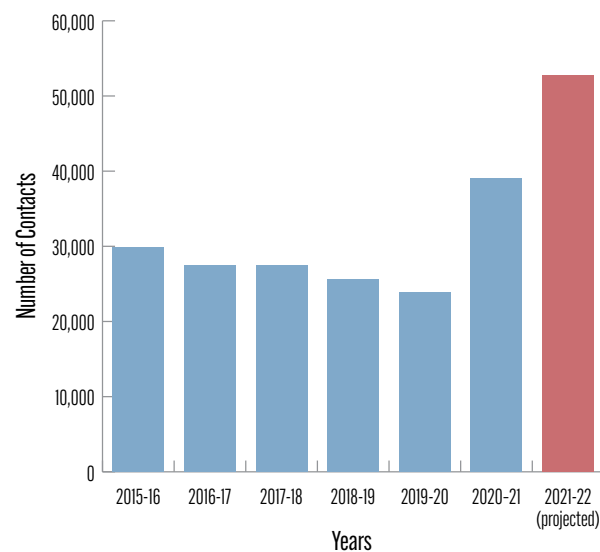
a recent Rent Ordinance amendment that extends eviction controls to approximately 50,000 units. The department also began collecting the Rent Board fee, a function that in prior years was carried out by a different entity. Recently, staff have counseled regarding the complex network of pandemic-related eviction protections set up at the local, state, and federal levels.

Expansion of Equity in Services and Programming

As part of its ongoing commitment to racial equity, as reflected internally within the department, as well as in the San Francisco community, the department continues to implement and regularly evaluate the initiatives outlined in its comprehensive Racial Equity Action Plan. The RNT is committed to an equitable and inclusive workplace and will hire an analyst to implement the Department’s racial equity work. The Department will provide better core services by having broader race representation among its employees and actively working to ensure staff have the tools and resources to be effective. The RNT will focus an equity lens on implementing the City’s



TOTAL FILINGS. *The Rent Board accepts petitions from renters and landlords seeking arbitration of disputes, reporting issues with housing conditions, or otherwise seeking assistance with conflicts relating to the Rent Ordinance, as well as being the site of Ellis, owner move-in, and other eviction notice filings, and buyout filings.*



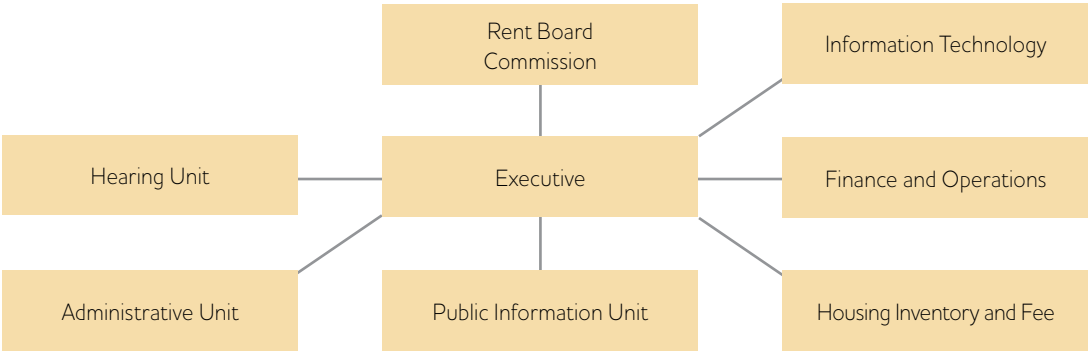
PHONE COUNSELING CONTACTS. *Phone counseling interactions on all matters, including petition filing, evictions, fee and housing inventory.*

Housing Inventory to collect concrete data to better inform the local housing landscape and will provide targeted outreach to small property owners regarding the Housing Inventory and Rent Board fee in Chinese, Spanish, and Filipino. The RNT will grow its Public Information Unit and reevaluate its core service priorities, grounding racial equity and shifting from its traditional model of services to landlords or tenants in the aggregate, which can hide problems and trends in vulnerable populations. Through its efforts, the department aims to improve core service delivery to its landlord and tenant customers.

Modernization and Improved Data Sharing

During the pandemic, operations shifted to implement a new call center, where those experiencing job loss or hardship could seek eviction-related counseling. The RNT began accepting filings by email, conducting remote hearings, and introducing a contactless online platform for the public to make fee payments and request nearly 20,000 fee exemptions. Document digitization is a priority. The RNT continues to streamline and standardize its data-sharing practices with other City departments and increases its effectiveness by timely providing data and documents, which helps expedite permitting and decision-making processes.

ORGANIZATIONAL STRUCTURE: RENT ARBITRATION BOARD



TOTAL BUDGET – HISTORICAL COMPARISON

Authorized Positions	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Total Authorized	46.74	49.65	2.91	49.66	0.01
Non-Operating Positions (CAP/Other)	0.00	0.00	0.00	0.00	0.00
Net Operating Positions	46.74	49.65	2.91	49.66	0.01

Sources

Charges for Services	12,982,121	11,994,494	(987,627)	11,994,494	0
Unappropriated Fund Balance	1,000,000	3,285,311	2,285,311	2,439,966	(845,345)
General Fund	0	(0)	(0)	(0)	(0)
Sources Total	13,982,121	15,279,805	1,297,684	14,434,460	(845,345)

Uses - Operating Expenditures

Salaries	6,749,603	7,475,189	725,586	7,722,021	246,832
Mandatory Fringe Benefits	2,876,830	3,064,055	187,225	2,905,431	(158,624)
Non-Personnel Services	2,517,558	2,109,558	(408,000)	1,219,558	(890,000)
Materials & Supplies	71,749	127,749	56,000	37,749	(90,000)
Overhead and Allocations	83,330	27,591	(55,739)	27,591	0
Services Of Other Depts	1,683,051	2,475,663	792,612	2,522,110	46,447
Uses Total	13,982,121	15,279,805	1,297,684	14,434,460	(845,345)

Uses - By Division Description

RNT Rent Arbitration Board	13,982,121	15,279,805	1,297,684	14,434,460	(845,345)
Uses by Division Total	13,982,121	15,279,805	1,297,684	14,434,460	(845,345)

RETIREMENT SYSTEM

MISSION

The Retirement System (RET) works to secure, protect, and prudently invest the City’s pension trust accounts, administer mandated benefit programs, and provide promised benefits. > [MYSFERS.ORG](https://www.mysfers.org)

SERVICES

The Retirement System provides services through the following divisions:

ADMINISTRATION directs the overall administration of the Retirement System, including implementation of Retirement Board policies and directives; implementation of legislative changes to the Retirement System; legal and procedural compliance of all activities of the Retirement System; administration of member retirement counseling and pension payment processing; administration of the disability application and hearing officer process; and management of the Retirement System’s information technology, budget, and financial systems.

RETIREMENT SERVICES provides retirement counseling for more than 44,000 active and inactive members and more than 30,000 retired members and beneficiaries; maintains historical employment data and retirement accounts for both active and retired members; calculates and processes all benefits payable as a result of a member’s retirement, death, or termination of employment; disburses monthly retirement allowances to retirees and beneficiaries; and maintains Retirement System financial records and reporting in compliance with all applicable legal and regulatory requirements.

INVESTMENT manages and invests the San Francisco Employee Retirement System (SFERS) Trust in accordance with the investment policy of the Retirement Board; monitors the performance of external investment managers; and maintains information and analysis of capital markets and institutional investment opportunities.

DEFERRED COMPENSATION oversees and administers the City’s Deferred Compensation Plan (SFDCP). The City’s Deferred Compensation Plan and Trust are established separately from, and are independent of, the Retirement System’s Defined Benefit Plan.

BUDGET DATA SUMMARY

	2021–22	2022–23		2023–24	
	Original Budget	Proposed Budget	Change from 2021–22	Proposed Budget	Change from 2022–23
Total Expenditures	41,360,618	43,804,306	2,443,688	45,147,043	1,342,737
Total FTE	112	126	14	133	7

BUDGET ISSUES & DETAILS

The Fiscal Year (FY) 2022-23 proposed budget of \$43.8 million for the San Francisco's Employee Retirement System is \$2.4 million, or 5.9 percent, higher than the FY 2021-22 budget of \$41.4 million. The increase is due to changes to salaries and benefits, as well as new positions and substitutions across the department. The Department's FY 2023-24 proposed budget of \$45.1 million is \$1.3 million, or 3.0 percent, higher than the FY 2022-23 proposed budget. The increase is due to additional increases in salaries and benefits and the annualization of new positions added in the previous year. The entirety of the Department's budget is funded from the San Francisco Employee's Retirement System (SFERS) Trust or through reimbursements from the San Francisco Deferred Compensation Plan (SFDCP) recordkeeper.

Prudently invest SFERS Trust to maintain full funding of City's pension liabilities

For FY 2020-21, SFERS returned 35.8 percent based on the market value of the assets. As of the July 1, 2021 Actuarial Valuation, SFERS was 112 percent funded based on the market value of the assets. As one of its key ongoing strategic initiatives, SFERS will continue to prudently invest the SFERS Trust assets to maintain full funding of the City's pension liabilities.

Educate employees about retirement planning and financial wellness

The Retirement Board has a long-standing goal to provide City employees with the tools and resources needed to ensure financial wellness and retirement readiness at the end of their City employment. In recent years, the Retirement System has partnered with the City's Deferred Compensation Plan to provide a more coordinated approach to employee outreach on the importance of taking advantage of retirement and savings programs offered by the City.

Enhance member experience and access through the SFERS 24/7 self-service web portal for active and retired members

SFERS continues to upgrade its member services platforms to enhance the member experience and offer 24/7 self-service. As part of this initiative, the department is updating its website and adding online educational videos as well.

Build out robust operational risk management and quality assurance programs for retirement services

The Department is building out a comprehensive operational risk management program to measure and

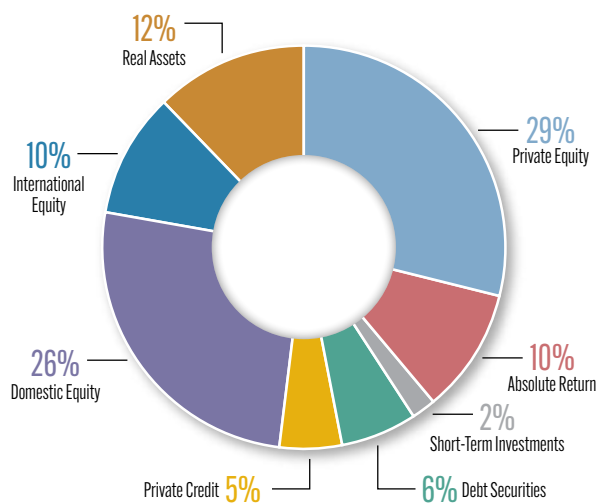
report on operational risk issues related to calculating and paying out more than \$1.5 billion in retirement benefits each year. The systematic review and audit of business processes used in calculating and paying benefits ensures the integrity and financial soundness of the SFERS pension trust.

Support a qualified and diverse workforce

A key component of SFERS' Racial Equity Plan involves removing barriers to successful recruitment and retention of qualified department staff with diverse educational and life experience throughout the department. To develop and support a qualified and diverse workforce, SFERS is building out an internship program in both the Retirement Services Division and the Investment Division.

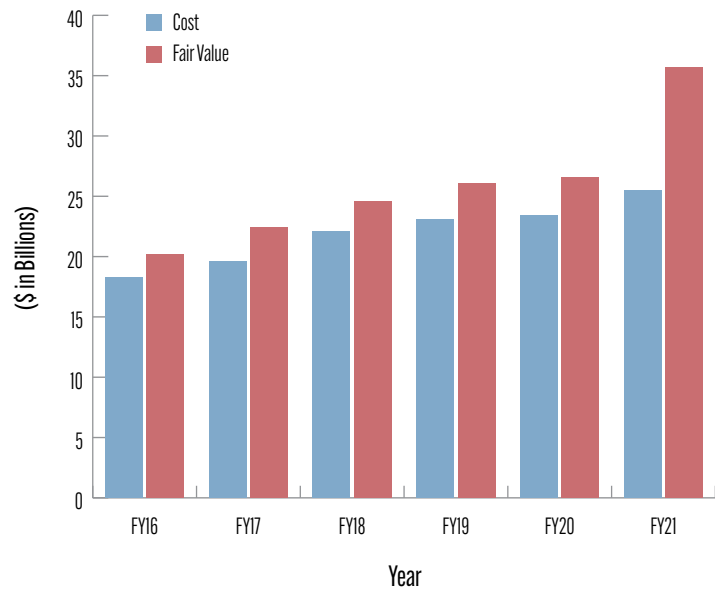
Build career pathways to retain qualified talent

The Department has had a long-standing challenge of recruiting and retaining staff, particularly in its retirement services division, which has been exacerbated by the COVID-19 pandemic. The Department is proposing a strategic restructuring of certain retirement operations and business services positions to remove recruitment and retention barriers and more closely align the required skills and experience for these positions to the long-term needs of the Department.

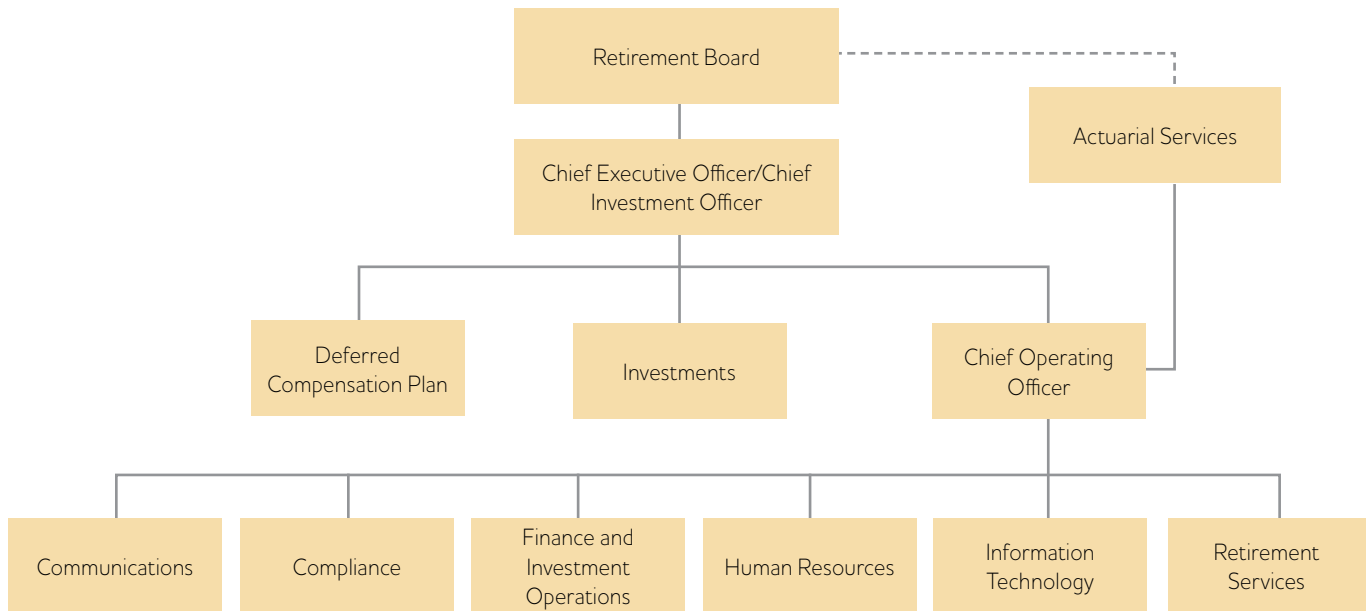


ASSET ALLOCATION AS OF JUNE 30, 2021 - FAIR VALUE. SFERS investments broken down by asset category.

PLAN NET POSITION AS OF JUNE 30, 2021 (\$ BILLIONS).
SFERS fair market values relative to cost over time



ORGANIZATIONAL STRUCTURE: RETIREMENT SYSTEM



TOTAL BUDGET – HISTORICAL COMPARISON

	2021-2022 Original Budget	2022-2023 Proposed Budget	Changes from 2021-2022	2023-2024 Proposed Budget	Changes from 2022-2023
Authorized Positions					
Total Authorized	111.98	125.92	13.94	132.91	6.99
Non-Operating Positions (CAP/Other)	0.00	0.00	0.00	0.00	0.00
Net Operating Positions	111.98	125.92	13.94	132.91	6.99

Sources

Charges for Services	1,796,139	1,697,630	(98,509)	1,781,849	84,219
Contributions Ret/HSS/HlthCare	39,523,718	41,595,676	2,071,958	42,854,194	1,258,518
Expenditure Recovery	110,000	110,000	0	110,000	0
Interest & Investment Income	401,000	401,000	0	401,000	0
General Fund	(470,239)	0	470,239	0	(0)
Sources Total	41,360,618	43,804,306	2,443,688	45,147,043	1,342,737

Uses - Operating Expenditures

Salaries	19,167,195	22,667,701	3,500,506	24,396,304	1,728,603
Mandatory Fringe Benefits	7,132,822	8,025,871	893,049	8,007,980	(17,891)
Non-Personnel Services	6,138,269	5,310,265	(828,004)	5,132,865	(177,400)
Capital Outlay	34,346	10,173	(24,173)	37,049	26,876
Materials & Supplies	255,000	275,000	20,000	285,000	10,000
Overhead and Allocations	10,075	40,243	30,168	40,243	0
Services Of Other Depts	6,647,176	7,146,939	499,763	7,247,602	100,663
Unappropriated Rev-Designated	1,975,735	328,114	(1,647,621)	0	(328,114)
Uses Total	41,360,618	43,804,306	2,443,688	45,147,043	1,342,737

Uses - By Division Description

RET Administration	10,813,830	13,843,391	3,029,561	13,582,999	(260,392)
RET Health Care Trust	2,396,354	1,633,350	(763,004)	1,688,350	55,000
RET Investment	10,244,023	11,306,623	1,062,600	12,037,650	731,027
RET Retirement Services	16,579,511	15,322,312	(1,257,199)	16,055,195	732,883
RET SF Deferred Comp Program	1,326,900	1,698,630	371,730	1,782,849	84,219
Uses by Division Total	41,360,618	43,804,306	2,443,688	45,147,043	1,342,737

CAPITAL & IT PROJECTS

SECTION 3

THE CAPITAL PLANNING PROCESS

An essential part of the City's budget is the Capital Budget, the funds allocated to construct, restore, and improve the facilities and infrastructure upon which city operations depend. These include the City's fire stations, hospitals, libraries, parks, police stations, roads, and public transit systems—the physical assets that shape urban life. Every other year, the Office of Resilience and Capital Planning, under the direction of the City Administrator, updates the City's Ten-Year Capital Plan, which outlines a long-term strategy for investment in these assets. The Capital Plan for Fiscal Years (FY) 2021-22 and 2030-31 was adopted by the Board of Supervisors in April 2021 and provides information to help guide the Mayor's Proposed Budget. The next Capital Plan, for FY 2023-24 through 2032-33, will be adopted in Spring 2023.

The Mayor's May 1 Proposed Budget includes \$1.5 billion in capital projects for FY 2022-23 and \$1.4 billion for FY 2023-24 across five departments. Incorporated in the May 1 Proposed Budget are many projects over the next two years that are funded outside of the budget process, through supplemental appropriations and the Municipal Transportation Agency's (MTA) capital budget. The MTA's capital budget goes through a separate process and is approved by the San Francisco MTA's Board of Directors.

The capital projects included in the Mayor's May 1 Proposed Budget, the MTA capital budget, and supplemental appropriations for the Public Utilities Commission (PUC) will help the City realize the goals set forth in the City's Ten-Year Capital Plan. These projects are funded by various revenue sources, including fee and concession revenue, bond proceeds, and state and federal grants.

Major projects in this submission include: continued planning to strengthen the Port's Embarcadero Seawall; Pier 70 shipyard improvements; library branch remodels; local and regional water system improvements; continued expansion and renovation of terminals at the San Francisco International Airport; transit fleet renewal; pedestrian and bicycle improvements across the City; and state of good repair renewal programs across departments. A list of proposed projects is presented on the following pages, and a complete capital project submission covering all city departments will be included in the full Mayor's Proposed Budget in June.

Additional details on the MTA capital budget, the Airport capital budget, and the PUC supplemental appropriations are included below:

The MTA plans to invest \$811.7 million over the next two fiscal years in its capital program. This funding will support projects within 10 capital areas that address infrastructure needs related to fleet, transit optimization, transit fixed guideway, streets, facility, signals, communications and IT, parking, security, and taxis. These projects reflect the FY 2023-2027 Capital Improvement Plan that was approved by the MTA Board of Directors in November 2021. Capital projects reflect the MTA Board of Directors' adopted policies and plans including Transit First, Vision Zero, the Transportation Sustainability Plan, the MTA Strategic Plan adopted April 2018, the Muni Service Equity Policy adopted in May 2014, and the San Francisco County Transportation Plan. The largest component of the MTA's capital budget is \$316 million of improvements to their transit fleet, which includes buses and Muni subway cars.

This budget continues to support the implementation of the Airport's Capital Improvement Plan (CIP). Due to the reduction in travel demand, the active portion of the Airport's CIP was scaled back from \$7.8 billion as of June 2020 to \$6.1 billion as of March 2022, a reduction of \$1.7 billion, which primarily reflects the suspension of capital projects or portions of ongoing projects. At the time of this report, the Airport is in the process of updating its CIP to prioritize essential capital projects to Airport operations and resiliency priorities given the present-day recovery landscape. Approximately \$5.7 billion of the active CIP project costs have been financed to date, and many CIP

projects have been completed, such as the AirTrain Extension to the long-term parking garages, the Harvey Milk Terminal Boarding Area B, the Courtyard 3 Connector post-security passenger connector between Terminal 2 and Terminal 3, and the rehabilitation of Runway 10L-28R. Construction activity continues on major projects such as the expansion of the Terminal 1 Central Area, the International Terminal departures level expansion of both security checkpoints, and the Wayfinding Enhancement Program.

The PUC supplemental appropriation for the next fiscal year totals \$1.1 billion: \$122.5 million in funding for Water projects, \$793 million for Wastewater projects, \$211 million for Hetch Hetchy Water and Power projects, and \$3.7 million for CleanPowerSF projects. These appropriations are complemented by associated revenue bond balancing authorizations totaling \$986.5 million across the PUC's enterprises: \$141.4 million for Water, \$704.2 million for Wastewater, and \$140.9 million for Hetch Hetchy Water and Power. Planned water projects include pipeline replacement and repairs, structural and seismic upgrades, and facility improvements at the Sunol Valley Water Treatment Plant and the Alameda Creek Watershed Center. Wastewater projects include major investments at the Southeast Treatment Plant including the new Biosolids Digester Project, repair and replacement of sewers, collection system improvements, as well as flood control projects and the development of the new Southeast Community Center. Hetchy Hetchy Water and Power projects include streetlight improvements, the Mountain Tunnel project, and power reliability and replacement projects. CleanPowerSF's projects include funding for the Local Renewable Energy and CleanPowerSF Customer Programs and a California Public Utilities Commission grant for the Disadvantaged Communities Solar Program.

For more information on the City's Office of Resilience and Capital Planning, please visit www.onesanfrancisco.org.

CAPITAL PROJECTS

Department	Project	Project Title	Activity Title	Fund Title	2022-2023 Budget	2023-2024 Budget
Airport Commission	10003760	AC Airfield Unallocated-Ordina	Airfield Improvements-Unalloc	SFIA-Capital Projects Fund	207,000,000	32,000,000
	10004055	AC Air Support Unallocated-Ord	Airport Support-Unalloc	SFIA-Capital Projects Fund	(125,000,000)	17,500,000
	10004134	AC Groundside Unallocated-Ord	Roadway Improvements-Unalloc	SFIA-Capital Projects Fund	5,000,000	400,000
	10004334	AC Terminals Unallocated-Ordin	Terminal Renovations-Unalloc	SFIA-Capital Projects Fund	500,000	500,000
	10004436	AC Utilities Unallocated-Ordin	Utility Improvements-Unalloc	SFIA-Capital Projects Fund	2,719,000	1,975,000
	10016644	Facility Maintenance	Facility Maintenance	SFIA-Operating Fund	15,000,000	15,000,000
Airport Commission Total					105,219,000	67,375,000
Municipal Transportation Agency	10011999	Tsf-Transit Cap Maint & Progra	Tsf-Transit Capital Maint (Repl	Transit	6,837,861	6,699,000
	10031009	MT Ipic-market Octavia	Ipic-market Octavia Transit-(m	Transit	395,000	0
	10034129	MT SFMTA Pop Growth Alloc	FY22 Prop B Alloc For Transit	Transit	13,520,000	35,480,000
	10034131	MS SFMTA POP GROWTH ALLOC SSD	FY22 Prop B Alloc for SSD	Sustainable Streets	14,510,000	21,830,000
	10035881	MT IPIC SOMA	MT IPIC SOMA	Transit	550,000	2,526,980
	10035882	MT IPIC HUB	MT IPIC HUB	Transit	339,200	135,524
Municipal Transportation Agency Tot					36,152,061	66,671,504
Port	10010831	PO Cargo Maint Dredging	Cargo Maint Dredging	Port Operating	4,800,000	0
	10011124	PO Seawall & Marginal Wharf Re	Seawall&Marginal Wharf Rep Prj	Port Operating	3,082,000	4,682,000
	10011284	PO Pier Bldgs Ladders & Skylig	PierBldgs Ladders&Skylight Rep	Port Operating	1,000,000	0
	10011395	PO SF Port Marina Repairs & Up	Marina Repairs & Upgrades	Port-South Beach Harbor	1,522,881	1,551,908
	10011403	PO Heron's Head Park Stabiliza	Heron's Head Park Stabilizat'n	Port Operating	513,000	0
			NCWC Grant HHP	Port-Capital	987,000	0
	10011407	PO Waterfront Development Proj	Waterfront Development Proj	Port Operating	8,178,800	8,712,800
	10032237	PO Seawall Resiliency Project	General Planning Activities	Port Operating	1,486,422	1,518,924
	10032906	PO Enterprise Technology Proj	Enterprise Technology Projects	Port Operating	1,500,000	0
	10032988	PO Capital Proj Implement Team	Capital Proj Implement Team	Port Operating	1,800,000	1,800,000
	10032989	PO P90 Grain Silo Demolition	P90 Grain Silo demolition proj	Port Operating	1,150,000	0
	10032990	PO Cap Proj Contingency Fund	Project Overages	Port Operating	2,602,224	3,556,003
	10033008	PO Concrete Pile Repair Crew	Concrete Pile Repair Crew	Port Operating	800,000	1,600,000
	10035116	PO Facility Condition Assessm.	Facility Condition Assessment	Port Operating	1,000,000	1,000,000
	10036001	PO Environmtl Cleanup Pier 64	Environmental Cleanup Pier 64	Port Operating	1,400,000	0
10036010	PO P29.5 ParkingExhaust System	P29	Port Operating	1,505,000	0	

CAPITAL PROJECTS

Department	Project	Project Title	Activity Title	Fund Title	2022-2023 Budget	2023-2024 Budget
Port	10036012	PO Southern Waterfront Beautif	Southern Waterfront Beautifica	Port Operating	2,222,000	2,222,000
	10037604	Insurance Deductible	Insurance Deductible	Port Operating	800,000	500,000
	10038571	PO 2021 3180 RH2 Bldg Envelope	Round House Envelope 2	Port Operating	8,000,000	0
	10038685	PO 2019 1800 Subsidence	2019 1800 Subsidence	Port Operating	750,000	0
	10038686	PO 2019 1800 Fendering	2019 1800 Piling & Fendering	Port Operating	9,400,000	0
	10038687	PO 2022 PRTW Pile/Fill Removal	2022 PRTW Pile/Fill Removal	Port Operating	1,956,104	0
	10038688	PO 2022 1500 P50 Seismc Pre-DS	2022 1500 P50 Seismc Pre-DS	Port Operating	3,800,000	0
	10038689	PO 2022 1295 P29.5 Office Reha	2022 1295 P29.5 Office Reha	Port Operating	232,000	0
	10038690	PO 2022 1090 P9 Tier 1 FIRPA	2022 1090 P9 Tier 1 FIRPA	Port Operating	0	2,840,573
	10038691	PO Aquatic Park Sewer Repair	Aquatic Park Sewer Repair	Port Operating	1,226,000	0
	10038692	PO 2022 1450 P45 Shed B/D Repr	2022 1450 P45 Shed B/D Repr	Port Operating	0	1,700,000
	10038693	PO Grant Match	Grant Match	Port Operating	2,000,000	1,000,000
	10038694	PO Stormwater Trash Capture	Stormwater Trash Capture	Port Operating	450,000	0
	10038695	PO Re-tenanting Fund	Re-tenanting Fund	Port Operating	8,078,382	0
	10038696	PO Crane Barge Purchase	Crane Barge Purchase	Port Operating	6,500,000	0
Port Total					78,741,813	32,684,208
Public Library	10009363	LB Capital Improvement Project	LB Capital Improvement Project	SR Library Fund - Continuing	1,500,000	0
			Non-BLIP Branch Remodel	SR Library Fund - Continuing	3,000,000	0
	10029842	PW 750 Brannan St Office Const	750 Brannan Leasehold Budget	SR Library Fund - Continuing	3,000,000	0
	10032983	LB-Branch Building Envelope Pr	Branch Building Envelope Proj	SR Library Fund - Continuing	250,000	250,000
			Park Building Envelope Proj	SR Library Fund - Continuing	2,500,000	0
	10034331	LB-SFPL Oceanview Capital Prj	SFPL Oceanview Branch Capital	SR Library Fund - Continuing	3,500,000	15,000,000
	10034332	LB-SFPL AV Equipment Refresh	SFPL AV Equipment Refresh Proj	SR Library Fund - Continuing	320,000	0
	10034333	LB-SFPL Chinatown Renovation	SFPL Chinatown Branch Renovati	SR Library Fund - Continuing	7,956,045	3,000,000
	10038442	LB Br Elevator Modernization	LB Br Elevator Modernization	SR Library Fund - Continuing	100,000	500,000
	10038443	LB Bldg System Assess&Upgrades	LB Bldg System Assess&Upgrades	SR Library Fund - Continuing	500,000	2,000,000
Public Library Total					22,626,045	20,750,000
Public Utilities Commission	10014854	Natural Resources Planning	Natural Resources Planning	SFWD-Operating Fund	1,162,000	900,000
	10015023	Landscape Conservation Program	Landscape Conservation Program	SFWD-Operating Fund	0	1,000,000
	10015046	Long Term Monitoring & Permit	Long Term Monitoring & Permit	SFWD-Operating Fund	6,971,000	4,890,000
	10016956	Hetchy Water - Facilities Main	Facilities Maint	Hetchy Operating Fund	3,000,000	3,000,000

CAPITAL PROJECTS

Department	Project	Project Title	Activity Title	Fund Title	2022-2023 Budget	2023-2024 Budget	
Public Utilities Commission	10016972	Awss Maintenance - Cdd	Awss Maintenance - Cdd	SFWD-Operating Fund	2,500,000	2,500,000	
	10016976	Watershed Structure Projection	Watershed Structure Projection	SFWD-Operating Fund	4,486,000	5,486,000	
	10025172	Wecc/Nerc Compliance	Wecc/Nerc Compliance	Hetchy Operating Fund	4,449,000	4,449,000	
	10025175	Wecc/Nerc Transmission Line Cl	Wecc/Nerc Transmission Line Cl	Hetchy Operating Fund	200,000	208,000	
	10025206	Water Resources Planning And D	Water Resources Planning/ Budge	SFWD-Operating Fund	50,000	500,000	
	10025207	Treasure Island - Maintenance	Treasure Island - Maintenance	Hetchy Operating Fund	4,217,000	4,428,000	
			Treasure Island - Maintenance	SFWD-Operating Fund	1,350,000	1,350,000	
			Treasure Island - Wastewater	CWP-Operating Fund	2,600,000	2,600,000	
	10025208	525 Golden Gate - O & M	525 Golden Gate - O & M	CWP-Operating Fund	1,332,000	1,372,000	
			525 Golden Gate - O & M	Hetchy Operating Fund	802,000	826,000	
			525 Golden Gate - O & M	SFWD-Operating Fund	2,993,544	3,123,544	
	10025209	525 Golden Gate - Lease Paymen	525 Golden Gate - Lease Paymen	CWP-Operating Fund	2,426,917	2,416,551	
			525 Golden Gate - Lease Paymen	Hetchy Operating Fund	1,249,541	1,244,204	
			525 Golden Gate - Lease Paymen	SFWD-Operating Fund	9,178,389	9,139,186	
	10025211	Retrofit Grant Program	Retrofit Grant Program	SFWD-Operating Fund	0	500,000	
	10025762	Low Impact Development	FY22 Low Impact Development	CWP-Operating Fund	681,000	681,000	
	10025785	Youth Employment & Environment	Youth Employment & Environ Bud	CWP-Operating Fund	697,000	697,000	
			Youth Employment & Environ Bud	Hetchy Operating Fund	150,000	150,000	
			Youth Employment & Environ Bud	SFWD-Operating Fund	1,290,000	1,290,000	
	10038495	Drought Response Program	Drought Response Program	SFWD-Operating Fund	500,000	500,000	
	10038496	Personnel Safety Program	Personnel Safety Program	SFWD-Operating Fund	1,000,000	0	
	Public Utilities Commission Total					53,285,391	53,250,485
	Capital Projects Total					296,024,310	240,731,197



IT PROJECTS

SECTION 4

INFORMATION & COMMUNICATION TECHNOLOGY PROJECTS

> [SFGOV.ORG/COIT](https://www.sfgov.org/coit)

Investment in information and communications technology (IT or ICT) enables the City and County to enhance city services, facilitate resident and visitor engagement, and utilize data to better inform leaders and policymakers. The City plans, funds, and coordinates IT projects through the Committee on Information Technology (COIT). COIT is responsible for advising the Mayor and Board of Supervisors on technology matters and setting overall technology direction for the City.

Every other year, COIT publishes the City's Information and Communication Technology Plan (ICT Plan) to proactively plan, fund, and implement the City's technology efforts to align with the Mayor's goals on equity and government accountability. The ICT Plan for Fiscal Years (FY) 2021-22 through 2025-26 was proposed by the Mayor and adopted by the Board in the spring of 2021.

The Mayor's May 1 Proposed Budget includes \$6.4 million in FY 2022-23 and \$8.1 million in FY 2023-24 for IT projects at the Airport, the Department of Building Inspection, and Public Utilities Commission. The Mayor's May 1 Proposed Budget includes a variety of IT projects that focus on investments cybersecurity and modernizing service delivery. These projects include improvements in cyber defense at the Airport, permit tracking for Department of Building Inspection, and customer service and cybersecurity for the Public Utilities Commission.

A more detailed IT project submission covering all City departments will be included in the Mayor's Proposed June Budget. For more information on the Committee on Information Technology, please visit www.sfcoit.org.

ADDITIONAL BUDGETARY RESOURCES

SECTION 5

ADDITIONAL BUDGETARY RESOURCES

The Mayor's proposed Fiscal Years (FY) 2022-23 and 2023-24 budget for the City and County of San Francisco (the City), published on May 1, is one of several financial documents that can be a resource to the public. Other sources of financial information include:

Consolidated Budget and Appropriation Ordinance, FY 2022-23 and FY 2023-24

The Consolidated Budget and Appropriation Ordinance (BAO) contains the City's sources of funds and their uses, detailed by department. This document provides the legal authority for the City to spend funds during the fiscal year. The BAO is released annually with the Board's passage and the Mayor's signing of the final budgets. An interim BAO is passed by a continuing resolution of the Board and provides the City's interim operating budget between the end of the fiscal year on June 30 and when the final budget is passed.

Annual Salary Ordinance, FY 2022-23 and FY 2023-24

The Annual Salary Ordinance (ASO) is the legal document that authorizes the number of positions and job classifications in departments for the budgeted fiscal years. The ASO is passed at the same time as the BAO.

Annual Comprehensive Financial Report

The City's Annual Comprehensive Financial Report (ACFR) summarizes the performance of all revenue sources and accounts for total expenditures in any given fiscal year. The ACFR for the fiscal year ending June 30, 2021 is currently available. The FY 2021-22 ACFR will be made available by the Controller after the fiscal year has closed and the City's financial reports have been reviewed and certified.

Five-Year Financial Plan and Joint Report

The City's Five-Year Financial Plan forecasts expenditures and revenues during the five-year period, proposes actions to balance revenues and expenditures during each year of the plan, and discusses strategic goals and corresponding resources for city departments. The Plan is published each odd calendar year by the Controller's Office, the Mayor's Office of Public Policy and Finance, and the Board of Supervisors' Budget and Legislative Analyst. In even calendar years, the Five-Year Financial Plan Update, commonly known as the Joint Report, is issued.

OBTAINING BUDGET DOCUMENTS AND RESOURCES

Copies of these documents are distributed to the SFPL Main Library. They may also be viewed online at the City's web site (www.sfgov.org) and at the following City Hall locations:

Mayor's Office of Public Policy and Finance

1 Dr. Carlton B. Goodlett Place, Room 288

Phone: (415) 554-6114

sfmayor.org/budget

Controller's Office

1 Dr. Carlton B. Goodlett Place, Room 316

Phone: (415) 554-7500

sfcontroller.org

Clerk of The Board of Supervisors

1 Dr. Carlton B. Goodlett Place, Room 244

Phone: (415) 554-5184

sfbos.org

For more information regarding San Francisco's budget, finance, and performance measurements, please visit the web sites below.

SF Performance Scorecards

Regularly-updated information on the efficiency and effectiveness of San Francisco government in eight highlighted service areas, including livability, public health, safety net, public safety, transportation, environment, economy, and finance.

sfgov.org/scorecards

SF Open Book

A clear look at San Francisco's fiscal and economic health.

openbook.sfgov.org

SF Open Data

The central clearinghouse for data published by the City and County of San Francisco.

data.sfgov.org

COMMONLY USED TERMS

ACCRUAL BASIS ACCOUNTING – An accounting methodology that recognizes revenues or expenditures when services are provided.

ANNUALIZATION – Adjusting a partial year revenue or expense to reflect a full year’s worth of income or spending.

APPROPRIATION – Legislative designation of money to a department, program, or project for a particular use, including operations, personnel, or equipment.

ATTRITION SAVINGS – Salary savings that result when positions at a department are vacant.

BALANCED BUDGET – A budget in which revenues equal expenditures, with no deficit.

BALANCING – Process of making revenues match expenditures within each departmental budget and within the City budget as a whole.

BASE BUDGET – The budget predicated on maintaining the existing level of services and operations. The City and County of San Francisco require two-year budgeting annually, and the second year of the budget becomes the base budget for the following budget cycle.

BASELINE – (1) The annualized budget for the current fiscal year, which serves as the starting point for preparing the next fiscal year’s budget. (2) A required minimum of spending for a specific purpose.

BOND – A debt investment in which an investor loans money to an entity that borrows the funds for a defined period of time at a fixed interest rate. Bonds are used by companies and governments to finance a variety of projects and activities.

BUDGET AND APPROPRIATION ORDINANCE (BAO) – The legislation that enacts the annual two-year budget. Formerly the Annual Appropriation Ordinance (AAO).

BUDGET CYCLE – The period of time in which the City’s financial plan for the upcoming fiscal year is developed; submitted to, reviewed, and enacted by the Board of Supervisors and signed by the Mayor; and implemented by city departments.

CAPITAL BUDGET – Funds to acquire land, plan and construct new buildings, expand or modify existing buildings, and/or purchase equipment related to such construction.

CAPITAL EXPENDITURE – Expenditures creating future benefits, used to acquire or upgrade physical assets such as equipment or property.

CARRYFORWARD – Funds remaining unspent at year-end that a department requests permission to spend during the following fiscal year. Some funds carry forward automatically at year-end.

CASH BASIS ACCOUNTING – An accounting methodology that recognizes revenues and expenditures when payments are actually made.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – The City’s Annual Financial Report, which summarizes the performance of all revenue sources and accounts for total expenditures in the prior fiscal year.

CORONAVIRUS (COVID-19) – An illness caused by a virus that can spread from person to person that has created a global pandemic.

COST-OF-LIVING ADJUSTMENT (COLA) – A regularly scheduled adjustment to salaries, aid payments, or other types of expenditures to reflect the cost of inflation.

COUNTY-WIDE COST ALLOCATION PLAN (COWCAP) – The County-Wide Cost Allocation Plan is developed annually by the Controller’s Office and calculates the overhead rate charged to each department for its share of citywide overhead costs, such as payroll, accounting, and operations.

DEFICIT – An excess of expenditures over revenues.

ENTERPRISE DEPARTMENT – A department that does not require a General Fund subsidy because it generates its own revenues by charging fees for services.

FIDUCIARY FUND – Used to account for assets held in trust by the government for the benefit of individuals or other entities. Government employee pension funds are an example of a fiduciary fund. Fiduciary funds are one of the three broad types of government funds, the other two being governmental and proprietary funds.

FISCAL YEAR – The twelve-month budget cycle. San Francisco’s fiscal year runs from July 1st to June 30th.

FRINGE – The dollar value of employee benefits such as health and dental, which varies from position to position.

FULL-TIME EQUIVALENT (FTE) – One or more employees who cumulatively work 40 hours/week.

FUND – Government budgets are made up of funds that organize and account for specific resources. Each fund is considered a separate accounting entity.

FUND BALANCE – The amount of funding that remains in a given fund at the end of the fiscal year.

GENERAL FUND – The largest of the City’s funds, the General Fund is a source for discretionary spending and funds many of the basic municipal services such as public safety, health and human services, and public works. Primary revenue sources include local taxes such as property, sales, payroll, and other taxes.

GENERAL FUND DEPARTMENT – A department that receives an annual appropriation from the City’s General Fund.

GOVERNMENTAL FUND – The City’s basic operating fund, includes the General Fund and Capital projects. One of the three broad types of government funds, the other two being the fiduciary fund and the proprietary fund.

INTERIM BUDGET – The citywide budget that is in effect for the first two months of the fiscal year, during the lag period between July 1—the date on which the Board of Supervisors must technically submit its budget—until mid-August when the new budget is signed into effect by the Mayor. The Mayor’s proposed budget serves as the interim budget.

MAJOR AND PROPRIETARY FUND – Used to account for a government’s on-going activities and operations, the proprietary fund includes enterprise funds (which account for activities in which a fee is charged to external user) and internal service funds (used for services provided to other funds or departments). One of the three broad types of government funds, the other two being the fiduciary fund and the governmental fund.

MAYOR’S PROPOSED BUDGET – The citywide budget submitted to the Board of Supervisors by the Mayor’s Office, by May 1 for selected Enterprise and other departments and June 1 for all remaining departments, that makes recommendations and estimates for the City’s financial operations for the ensuing fiscal year.

MEMORANDUM OF UNDERSTANDING (MOU) – A binding agreement between two parties.

ORDINANCE – A proposed or enacted law. Typically prepared by the City Attorney.

RAINY DAY CITY AND SCHOOL RESERVES – Funds that are legally set-aside by the City Charter, Section 9.113.5, with the intent of protecting the City from being negatively impacted by the economy’s boom-bust cycle. Generally, the Rainy Day Reserve requires that money be saved when revenue growth exceeds a certain level (in good economic times) in order to create a cushion during economic downturns. Pursuant to Proposition C, approved by San Francisco voters in November of 2014, the original Rainy Day Reserve was split into two separate reserves—the City Reserve for use by the City and the School Reserve for use by the San Francisco Unified School District.

RESOLUTION – A type of legislation. Typically prepared by the sponsoring department or a member of the Board of Supervisors and generally directed internally.

REVISED BUDGET – The department’s budget at the end of the fiscal year. Over the course of the fiscal year, the department’s original budget may be amended to reflect supplemental appropriations, and receipt of unbudgeted grants.

SALARY ORDINANCE – The legislation that grants departments the authority to fill a specified number of positions during the fiscal year. Note that this is not the same as having the funding to fill that number of positions. Formerly the Annual Salary Ordinance (ASO). This legislation is passed at the same time as the Budget and Appropriation Ordinance.

SPECIAL FUND – Any fund other than the General Fund. Revenues in special funds are non-discretionary.

SURPLUS – An excess of revenue over expenditures.

TECHNICAL ADJUSTMENT – Changes made by the Mayor’s Office to the Mayor’s proposed budget after it has been submitted to the Board of Supervisors.

TWO-YEAR BUDGETING – The citywide process (beginning Fiscal Year 2012-13) of budgeting each year for the next two fiscal years.