

# San Francisco War Memorial & Performing Arts Center

## FY 2023-24 DEPARTMENTAL BUDGET PROPOSAL FY 2024-25 DEPARTMENTAL BUDGET ESTIMATE

***PRESENTED TO WMBT - February 9, 2023***

First Presentation to the War Memorial Board of Trustees: January 25, 2023  
Second Presentation to the War Memorial Board of Trustees: February 9, 2023  
Submitted to Mayor/Controller: February 21, 2023  
Submitted to Board of Supervisors by Mayor: June 1, 2023  
Approved by Board of Supervisors: July 28, 2023

*REVISED: February 1, 2023*

**SAN FRANCISCO WAR MEMORIAL AND PERFORMING ARTS CENTER**  
**FY 2023-24 / FY 2024-25 BUDGET SUMMARY**

<b>ANNUAL BUDGET</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Estimate</b>
<b>REVENUE</b>				
Total General Fund Revenue (Schedule REV-1)	\$ 14,181,554	\$ 21,732,711	\$ 25,974,910	\$ 16,028,453
Total Earned Revenue (Schedule REV-2)	\$ 2,922,647	\$ 4,072,405	\$ 3,803,527	\$ 4,071,326
Total Interdepartmental Recovery (Schedule REV-3)	\$ 258,466	\$ 273,987	\$ 273,987	\$ 273,987
Total Grant Revenue	\$ 2,295,174	\$ -	\$ -	\$ -
<b>SUB-TOTAL ANNUAL REVENUE</b>	<b>\$ 19,657,841</b>	<b>\$ 26,079,103</b>	<b>\$ 30,052,424</b>	<b>\$ 20,373,766</b>
Total Use of Fund Balance (Schedule REV-5)	\$ 750,000	\$ 966,937	\$ 759,620	\$ 771,507
<b>TOTAL REVENUE</b>	<b>\$ 20,407,841</b>	<b>\$ 27,046,040</b>	<b>\$ 30,812,044</b>	<b>\$ 21,145,273</b>
<b>EXPENDITURES</b>				
Total Operating Budget-AAA	\$ 16,055,814	\$ 19,236,764	\$ 20,572,305	\$ 20,505,534
Capital Budget				
AAP-Facilities Maintenance	\$ 361,346	\$ 609,276	\$ 639,739	\$ 639,739
ACP-Capital Improvement Projects	\$ -	\$ 7,200,000	\$ 9,600,000	\$ -
ACP-Capital Equipment Purchase	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Budget-AAP/ACP</b>	<b>\$ 361,346</b>	<b>\$ 7,809,276</b>	<b>\$ 10,239,739</b>	<b>\$ 639,739</b>
Total Grants	\$ 2,295,174	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,712,334</b>	<b>\$ 27,046,040</b>	<b>\$ 30,812,044</b>	<b>\$ 21,145,273</b>
<b>Sub-Total FY Surplus/(Deficit)</b>	<b>\$ 1,695,507</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net AAA Carry-Forward Adjustments	731,099	\$1,238,184.15	-	-
Net AAP Carry-Forward Adjustments	\$5,625	\$223,871.85		
<b>TOTAL FY SURPLUS/(DEFICIT)</b>	<b>\$ 2,426,606</b>	<b>\$ 1,238,184</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Debt Service (General Fund Expense)</b>	<b>\$ 9,438,393</b>	<b>\$ 9,520,809</b>	<b>\$ 9,604,342</b>	<b>\$ 9,604,342</b>

**Schedule REV - 1**  
**GENERAL FUND REVENUE**

<b>Account Description</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Estimate</b>
493001 General Fund - AAA Operating-14670	\$ 13,601,291	\$ 13,923,435	\$ 15,185,171	\$ 15,388,714
493001 General Fund - AAP Facilites Mainenance-14680	580,263	609,276	639,739	\$ 639,739
493001 General Fund - ACP Capital Projects-14690	-	7,200,000	9,600,000	
493001 General Fund - ACP Capital Equipment Purchase	-	-	550,000	-
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 14,181,554</b>	<b>\$ 21,732,711</b>	<b>\$ 25,974,910</b>	<b>\$ 16,028,453</b>

**Schedule REV - 2**  
**EARNED REVENUE SUMMARY**

<b>Account Description</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Estimate</b>
435232 Employee Parking	\$ 42,053	\$ 46,518	\$ 46,518	\$ 48,844
435511 Opera House Rental	504,300	557,983	543,932	\$ 552,424
435512 Green Room Rental	91,221	281,495	287,351	\$ 363,579
435517 Opera House Office Rental - Ballet	30,046	28,267	28,267	\$ 29,963
435519 Opera House Office Rental - Opera	153,711	163,022	163,022	\$ 172,804
435521 Herbst Theatre Rental**	154,461	308,368	241,287	\$ 265,992
435531 Davies Symphony Hall Rental	505,121	651,287	664,772	\$ 648,070
435539 Davies Symphony Hall Office Rental	141,843	164,212	164,212	\$ 174,065
435540 Veterans Building Office Rental	287,788	410,656	410,656	\$ 435,296
435542 Veterans Building Event Rental (4th Floor)	173,355	174,123	163,158	\$ 173,740
435611 Opera House/Herbst Theatre Concessions	253,657	436,588	359,749	\$ 405,167
435612 Opera House/Herbst Theatre Program Concessions	1,095	6,636	5,468	\$ 6,158
435631 Davies Symphony Hall Concessions	103,372	251,374	207,132	\$ 233,282
435632 Davies Symphony Hall Program Concessions	15,123	5,098	4,201	\$ 4,731
462861 VB Occupancy Fees *	127,228	109,570	109,570	\$ 116,144
462891 Zellerbach Rehearsal Hall Rental	262,051	262,208	256,063	\$ 302,957
462899 Miscellaneous Service Charges	76,221	215,000	148,171	138,113
<b>TOTAL EARNED REVENUE</b>	<b>\$ 2,922,647</b>	<b>\$ 4,072,405</b>	<b>\$ 3,803,527</b>	<b>\$ 4,071,326</b>
<i>Change Amount from Prior Year</i>	<i>\$ 1,827,806</i>	<i>\$ 1,149,758</i>	<i>\$ (268,878)</i>	<i>\$ 267,799</i>
<i>Change Percentage from Prior Year</i>	<i>62.54%</i>	<i>39.34%</i>	<i>-6.60%</i>	<i>7.04%</i>

\* New budget code 462861 instituted in FY21

\*\* Herbst Theatre Rental is net of annual sums paid by War Memorial to American Legion War Memorial Commission:

FY2021-22	33,900
FY2022-23	45,600
FY2023-24	53,400
FY2024-25	53,400 (estimated)

**Schedule REV - 3**  
**INTERDEPARTMENTAL RECOVERY**

<b>Account Description</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Estimate</b>
486030 Grants for the Arts	\$ 20,091	\$ 21,298	\$ 21,298	\$ 21,298
186100 OEWD - CBD Partial Recovery	-	-	-	-
486060 San Francisco Arts Commission	<u>238,375</u>	<u>252,689</u>	<u>252,689</u>	<u>252,689</u>
<b>TOTAL INTERDEPARTMENTAL RECOVERY</b>	<b>\$ 258,466</b>	<b>\$ 273,987</b>	<b>\$ 273,987</b>	<b>\$ 273,987</b>

Veterans Building Occupancy Fees: City Offices occupying office space in the Veterans Building pay Occupancy Fees (rent) to War Memorial in Expenditure object 086. Veterans Building Occupancy Fees are based on the following rate per square foot per year:

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Rate per square foot per year	\$ 17.32	\$ 18.36	\$ 18.36	\$ 19.46 (approx)

**Schedule REV - 4**  
**PRIVATE GRANTS**

**WAR MEMORIAL GIFT FUND**

<b>Account Description</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Estimate</b>
SVOG	\$ 2,295,174	\$ -	\$ -	\$ -
<b>TOTAL PRIVATE GRANTS</b>	<b>\$ 2,295,174</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule REV - 5**  
**WAR MEMORIAL FUND BALANCE**

**USE OF WAR MEMORIAL FUND BALANCE**

<b>Account Description</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Estimate</b>
499999 Fund Balance to support AAA/AAP/ACP	\$ 750,000	\$ 966,937	\$ 759,620	\$ 771,507
<b>TOTAL WAR MEMORIAL FUND BALANCE</b>	<b>\$ 750,000</b>	<b>\$ 966,937</b>	<b>\$ 759,620</b>	<b>\$ 771,507</b>

## Fund Balance History:

<b>Fiscal Year</b>	<b>Ending Balance</b>
FY2018-19	\$ 3,732,870
FY2019-20**	\$ 3,078,603
FY2020-21	\$ 1,915,796
FY2021-22	\$ 1,948,576

\*\* NOTE: During the June 2020 Budget Rebalance process necessitated by COVID-19, the Mayor's Budget Office (MBO) approved WM appropriations of \$750k for FY2020-21 and \$750k for FY2021-22. MBO appropriated the remaining balance to the General Fund. Starting in FY2022-23, WM will have only the Fund Balance from FY2020-21 for possible appropriation.

**SUMMARY EXPENDITURE BUDGET**

Schedule	Account Title	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Change	FY 2023-24 Budget	FY 2024-25 Estimate
<b>OPERATING BUDGET - AAA</b>						
<b>5010 Salaries</b>						
A-0	501000 Permanent Salaries-Misc-Budget	\$ -				
A-1	501010 Permanent Salaries	5,497,962	6,943,350	203,263	7,146,613	7,600,809
A-2	505010 Temporary Salaries	786,621	381,958	-	381,958	383,427
A-3	509010 Premium Pay	116,518	153,945	0	153,945	153,945
A-4	511010 Overtime	301,108	254,732	(1)	254,731	254,732
No Page	510210 One-Time Payments (Staff that leave)	91,625				
A-5	501070 Holiday Pay	80,047	102,799	(0)	102,799	102,799
<b>SUB-TOTAL PERSONAL SERVICES</b>		<b>\$ 6,873,879</b>	<b>\$ 7,836,784</b>	<b>\$ 203,262</b>	<b>\$ 8,040,046</b>	<b>\$ 8,495,712</b>
<b>5130 Mandatory Fringe Benefits</b>						
B	Varies Fringe Benefits	\$ 3,218,742	\$ 3,551,653	1,992	\$ 3,553,645	\$ 3,572,573
<b>SUB-TOTAL MANDATORY FRINGE BENEFITS</b>		<b>\$ 3,218,742</b>	<b>\$ 3,551,653</b>	<b>\$ 1,992</b>	<b>\$ 3,553,645</b>	<b>\$ 3,572,573</b>
<b>Non-Personnel Services</b>						
C-1	52100 Travel	\$ 287	\$ 21,000	\$ -	\$ 21,000	\$ 21,000
C-2	52200 Training	75	37,978	\$ 1,139	39,117	39,117
C-3	52300 Auto Mileage	250	-	\$ -	-	-
C-4	52400 Membership Dues	175	3,909	\$ 266	4,175	4,175
C-5	52700 Systems Consulting Services	54,657	23,953	\$ 209	24,162	24,162
C-6	52800 Building Maintenance Services	609,495	665,000	\$ 75,000	740,000	740,000
C-7	52900 Equipment Maintenance Svcs.	21,478	43,840	\$ 865	44,705	44,705
C-8	53100 Equipment Lease/Rent	19,136	16,197	\$ 486	16,683	16,683
C-9	53500 Other Current Expenses	46,237	56,397	\$ -	56,397	57,080
C-10	55200 Taxes, Licenses & Permits	21,153	209,876	\$ 9,805	219,681	226,271
<b>Non-Personnel SERVICES</b>		<b>\$ 772,360</b>	<b>\$ 1,078,150</b>	<b>\$ 87,770</b>	<b>\$ 1,165,920</b>	<b>\$ 1,173,193</b>
<b>040 Materials and Supplies</b>						
D-1	54000 Materials & Supplies-Annual	\$ 271,345	\$ 292,017	\$ (0)	\$ 292,017	\$ 293,379
<b>SUB-TOTAL MATERIALS AND SUPPLIES</b>		<b>\$ 271,345</b>	<b>\$ 292,017</b>	<b>\$ (0)</b>	<b>\$ 292,017</b>	<b>\$ 293,379</b>
<b>060/070 Capital Outlay - Equipment</b>						
E	56000 Equipment Purchase	\$ -	\$ -	550,000	\$ 550,000	\$ -
<b>SUB-TOTAL CAPITAL OUTLAY - EQUIPMENT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>550,000</b>	<b>\$ 550,000</b>	<b>\$ -</b>
<b>081 Services of Other Departments</b>						
F	58100 Services of Other Departments	\$ 4,919,487	\$ 6,478,160	\$ 492,518	\$ 6,970,678	\$ 6,970,678
<b>SUB-TOTAL SERVICES OF OTHER DEPARTMENTS</b>		<b>\$ 4,919,487</b>	<b>\$ 6,478,160</b>	<b>\$ 492,518</b>	<b>\$ 6,970,678</b>	<b>\$ 6,970,678</b>
<b>TOTAL OPERATING BUDGET - AAA</b>		<b>\$ 16,055,814</b>	<b>\$ 19,236,764</b>	<b>\$ 1,335,541</b>	<b>\$ 20,572,305</b>	<b>\$ 20,505,534</b>
<b>CAPITAL BUDGET - AAP/ACP</b>						
G	50000 AAP-Facilities Maintenance	\$ 361,346	\$ 609,276	\$ 30,463	\$ 639,739	\$ 639,739
H	58401 ACP-Capital Projects	-	7,200,000	\$ 2,400,000	9,600,000	-
I	58401 ACP-Capital Equipment Purchase	-	-	\$ -	-	-
<b>TOTAL CAPITAL BUDGET - AAP/ACP</b>		<b>\$ 361,346</b>	<b>\$ 7,809,276</b>	<b>\$ 2,430,463</b>	<b>\$ 10,239,739</b>	<b>\$ 639,739</b>
<b>PRIVATE GRANTS</b>						
J	591060 GIF-Private Grants	\$ 2,295,174	\$ -	-	\$ -	\$ -
<b>TOTAL PRIVATE GRANTS</b>		<b>\$ 2,295,174</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENTAL BUDGET</b>		<b>\$ 18,712,334</b>	<b>\$ 27,046,040</b>	<b>\$ 3,766,004</b>	<b>\$ 30,812,044</b>	<b>\$ 21,145,273</b>
<b>DEBT SERVICE (Direct General Fund Expense)</b>						
K	570000 Debt Service	\$ 9,438,393	\$ 9,520,809	\$ 83,533	\$ 9,604,342	\$ 9,604,342
<b>TOTAL DEBT SERVICE</b>		<b>\$ 9,438,393</b>	<b>\$ 9,520,809</b>	<b>\$ 83,533</b>	<b>\$ 9,604,342</b>	<b>\$ 9,604,342</b>

**Schedule A-1**

**TITLE: SALARIES**

**ACCOUNT: 501010 Permanent Salaries - Miscellaneous**

Class	Title	FY 2021-22			FY 2022-23			FY 2023-24			FY 2024-25	
		FTE	Salary	FTE Change	FTE	Salary	FTE Change	FTE	Salary	FTE Change	FTE	Salary
0922	Dir. Sec. & Dir. Fin. & Admin. (Mgr. I)	1.00		1.00	2.00	\$ 295,686	-	2.00	\$ 323,314	-	2.00	\$ 336,908
0952	Asst. Mng. Director (Deputy Director II)	1.00		-	1.00	171,121	-	1.00	187,141	-	1.00	195,011
0962	Managing Director (Dept. Head II)	1.00		-	1.00	227,819	-	1.00	249,125	-	1.00	259,602
1093	IT Operations Support Admin III	1.00		-	1.00	111,725	-	1.00	122,165	-	1.00	127,303
1222	Sr. Payroll and Personnel Clerk	1.00		-	1.00	94,839	-	1.00	103,713	-	1.00	108,075
1244	Sr. Personnel Analyst	1.00		-	1.00	134,436	-	1.00	154,357	-	1.00	160,848
1312	Public Information Officer	-		1.00	1.00	100,881	-	1.00	110,285	-	1.00	114,923
1404	Clerk	1.00		(1.00)	-	-	-	-	-	-	-	-
1406	Senior Clerk	2.00		2.00	4.00	339,976	-	4.00	371,752	-	4.00	387,384
1446	Secretary II	1.00		(1.00)	-	-	-	-	-	-	-	-
1452	Executive Secretary II	1.00		(1.00)	-	-	-	-	-	-	-	-
1654	Accountant III	1.00		-	1.00	122,595	-	1.00	139,301	-	1.00	145,159
1822	Administrative Analyst	-		1.00	1.00	109,324	1.00	2.00	239,050	-	2.00	249,104
1823	Senior Administrative Analyst	1.00		(1.00)	-	-	-	-	-	-	-	-
1824	Principal Administrative Analyst	1.00		(1.00)	-	-	-	-	-	-	-	-
1842	Management Assistant	-		1.00	1.00	100,612	2.00	3.00	330,048	-	3.00	343,929
1844	Sr. Management Assistant	3.00		-	3.00	345,937	(1.00)	2.00	252,142	-	2.00	262,744
4119	Performing Arts Center Aide	2.00		(1.00)	1.00	104,119	(1.00)	-	-	-	-	\$ -
7120	Building & Grounds Supt.	1.00		-	1.00	160,384	-	1.00	175,395	-	1.00	182,770
7205	Chief Engineer	1.00		1.00	2.00	279,492	-	2.00	305,642	-	2.00	318,494
7333	Apprentice Stationary Engineer	1.00		(1.00)	-	-	-	-	-	-	-	-
7334	Stationary Engineer	11.00		-	11.00	1,211,685	-	11.00	1,325,148	-	11.00	1,380,885
7335	Sr. Stationary Engineer	2.00		-	2.00	249,681	-	2.00	273,046	-	2.00	284,528
7345	Electrician	1.00		(1.00)	-	-	-	-	-	-	-	-
7346	Painter	1.00		-	1.00	99,533	-	1.00	108,858	-	1.00	113,436
7377	Stage Electrician	4.00		-	4.00	463,192	-	4.00	506,440	-	4.00	527,736
7392	Window Cleaner	1.00		-	1.00	95,298	(1.00)	-	-	-	-	-
8207	Bldg. & Grounds Patrol Officer	26.00		-	26.00	2,049,242	-	26.00	2,241,278	-	26.00	2,335,528
8211	Supv. Bldg. & Grds. Patrol Officer	2.00		1.00	3.00	261,618	-	3.00	286,167	-	3.00	298,200
<b>SUB-TOTAL</b>		<b>70.00</b>		<b>-</b>	<b>70.00</b>	<b>\$ 7,129,195</b>	<b>-</b>	<b>70.00</b>	<b>\$ 7,804,367</b>	<b>-</b>	<b>70.00</b>	<b>\$ 8,132,567</b>
	Attrition Savings				(4.88)	(592,273)		(5.00)	(630,841)		(4.00)	(504,673)
	One-day Adjustment					24,875			-			(180)
	Step Adjustments					(28,922)			(28,922)			(28,922)
	MCCP Offset					2,017			2,009			2,017
<b>TOTAL</b>		<b>70.00</b>	<b>\$ 5,497,962</b>		<b>65.12</b>	<b>\$ 6,943,350</b>		<b>65.00</b>	<b>\$ 7,146,613</b>		<b>66.00</b>	<b>\$ 7,600,809</b>

**Description of Change:**

**Change Amount    % Change    Change Amount    % Change    Change Amount    % Change**

1 Attrition Savings:

Classification	FY 22-23	FY 23-24	FY 24-25
	FTE	FTE	FTE
7334 Stationary Engineer	(1.00)	(1.00)	(1.00)
8207 Bldg. & Grds. Patrol Officer	(2.00)	(2.00)	(2.00)
General Savings	(1.00)	(2.00)	(1.00)
<b>Total Attrition Savings:</b>	<b>(4.00)</b>	<b>(5.00)</b>	<b>(4.00)</b>

2 Position changes:

Classification	Description of Change	FTE	FTE
7392 Window Cleaner	Position Substitution to 1822 Administrative Analyst	-	-
1844 Senior Management Assistant	1842 Management Assistant	-	-
4119 Events & Facilities Specialist	1842 Management Assistant	-	-
<b>Total Position Changes:</b>		<b>-</b>	<b>-</b>



**Schedule A-2**

**TITLE: SALARIES**

**ACCOUNT: 505010 Temporary Salaries**

Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Hours**	Hours	Hours	Actual	Budget	Budget	Estimate
7334 Stationary Engineer	1,920	1,976	2,000		\$ 108,344	\$ 112,950	\$ 112,950
7377 Stage Electrician	3,618	3,600	3,600		207,504	213,729	213,729
8207 Building & Grounds Patrol Officer	6,000	6,000	6,000		235,380	242,441	242,441
<b>TOTAL</b>	<b>11,538</b>	<b>11,576</b>	<b>11,600</b>	<b>\$ 786,621</b>	<b>\$ 381,958</b>	<b>\$ 381,958</b>	<b>\$ 383,427</b>
<b>FTE</b>	<b>5.55</b>	<b>5.57</b>	<b>5.58</b>				

**Description of Change from Current Year:**

Net change Temporary Salaries hours

**TOTAL CHANGE:**

**Change Percentage:**

**Change Amt.**

(404,663)

**\$ (404,663)**

**-51.44%**

**Change Amt.**

-

**\$ -**

**0.00%**

**Schedule A-3**

**TITLE: SALARIES**

**ACCOUNT: 509010 Premium Pay**

Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Hours	Hours	Hours	Actual	Budget	Budget	Estimate
<u>Shift Differential:</u> Work hours between 5:00pm and 7:00am.							
7334 Stationary Engineer (8.5%)	8,000	8,000	8,000			\$ 42,640	\$ 42,640
7334 Stationary Engineer (10%)	230	230	230			1,212	1,212
8207 Bldg. & Grounds Patrol Off. (8%)	19,950	19,950	19,950			60,249	60,249
8207 Bldg. & Grounds Patrol Off. (10%)	8,400	8,400	8,400			31,752	31,752
8211 Supv. Bldg. & Grds. Patrol Off. (8%)	2,250	2,250	2,250			7,515	7,515
<u>Lead Pay Premium:</u>							
7377 Stage Electrician	340	400	400			625	625
<u>Stand-By Premium:</u>							
7334 Stationary Engineer	512	512	512			3,712	3,712
<u>Longevity Pay:</u> 10+ years of City service (SEIU employees).							
Various Classifications (10 positions)	27,040	20,800	20,800			6,240	6,240
<b>TOTAL</b>				<b>\$ 116,518</b>	<b>\$ 153,945</b>	<b>\$ 153,945</b>	<b>\$ 153,945</b>

**Schedule A-4**

**TITLE: SALARIES**

**ACCOUNT: 511010 Overtime**

Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Hours	Hours	Hours	Actual	Budget**	Budget	Estimate
1404 Clerk	-	-	-		\$ -	\$ -	\$ -
7120 Bldg. & Grounds Supt.	19	10	10		1,102	1,140	1,140
7205 Chief Engineer	33	25	25		2,400	2,850	2,850
7334 Stationary Engineer	634	850	850		64,311	96,913	96,913
" Stat. Engineer (w/ 8.5% Shift)	130	150	150		12,314	17,102	17,102
7335 Sr. Stat. Engineer	124	174	174		14,921	19,839	19,839
" Sr. Stat. Eng. (w/ 8.5% Shift)	34	40	40		3,722	4,561	4,561
7346 Painter	-	-	-		-	21	22
7377 Stage Electrician	40	45	45		3,622	5,131	5,131
" Stage Electrician - Extended work week	48	140	140		11,269	15,962	15,962
8207 Building & Grounds Patrol Officer	570	500	500		27,398	57,008	57,008
" Bldg. & Grds. Patrol Officer - Avg. 9% Shift	174	200	200		11,945	22,803	22,803
8211 Supv. Bldg. & Grds. Pat. - 8% Shift	33	100	100		6,546	11,402	11,402
<b>TOTAL</b>	<b>1,840</b>	<b>2,234</b>	<b>2,234</b>	<b>\$ 301,108</b>	<b>\$ 254,732</b>	<b>\$ 254,731</b>	<b>\$ 254,732</b>

**Description of Change from Current Year:**

<b>TOTAL CHANGE:</b>	<b>Change Amt.</b>	<b>Change Amt.</b>
	\$ (1)	\$ 1
<b>Change Percentage:</b>	<b>0.00%</b>	<b>0.00%</b>

**Schedule A-5**

**TITLE: SALARIES**

**ACCOUNT: 501070 Holiday Pay**

Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Hours	Hours	Hours	Actual	Budget	Budget	Estimate
7334 Stationary Engineer	160	160	160		\$ 12,106	\$ 12,530	\$ 12,530
" Stat. Engineer (w/ 8.5% Shift)	124	124	124		10,179	10,537	10,537
7335 Sr. Stationary Engineer	32	32	32		2,744	2,840	2,840
7377 Stage Electrician	48	48	48		3,864	3,999	3,999
8207 Building & Grounds Patrol Officer	540	540	540		29,589	30,626	30,626
8207 Bldg. & Grds. Patrol Officer (w/ 8% Shift)	440	440	440		26,039	26,951	26,951
8207 Bldg. & Grds. Patrol Officer (w / 10% Shift)	176	176	176		10,608	10,980	10,980
8211 Supv. Bldg. & Grds. Pat. (w/ 8% Shift)	32	64	64		4,190	4,336	4,336
<b>TOTAL</b>	<b>1,552</b>	<b>1,584</b>	<b>1,584</b>	<b>\$ 80,047</b>	<b>\$ 102,799</b>	<b>\$ 102,799</b>	<b>\$ 102,799</b>

**Description of Change from Current Year:**

<b>TOTAL CHANGE:</b>	<b>Change Amt.</b>	<b>Change Amt.</b>
	\$ (0)	\$ -
<b>Change Percentage:</b>	<b>0.00%</b>	<b>0.00%</b>

**Schedule B**

**TITLE: MANDATORY FRINGE BENEFITS**

**ACCOUNT: 5130 Mandatory Fringe Benefits**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
<b>013 Retirement</b>				
513000 Retirement budget	\$ -	\$ -	\$ -	\$ -
513010 <sup>1</sup> Retirement-City Contribution	1,198,352	1,256,930	1,101,560	978,343
<b>Sub-Total 013 Retirement</b>	<b>\$ 1,198,352</b>	<b>\$ 1,256,930</b>	<b>\$ 1,101,560</b>	<b>\$ 978,343</b>
<b>014 Social Security</b>				
514010 Social Security (6.2%)	\$ 402,943	\$ 475,943	\$ 508,601	\$ 530,219
514020 Social Security - Medical (1.45%)	96,473	113,633	120,537	125,321
<b>Sub-Total 014 Social Security</b>	<b>\$ 499,416</b>	<b>\$ 589,576</b>	<b>\$ 629,138</b>	<b>\$ 655,540</b>
<b>015 Health Service</b>				
515010 Health Service - City Matching	\$ 891,315	\$ 286,568	\$ 307,746	\$ 328,494
515020 Health Service - Retiree Care	49,154	48,544	51,498	53,558
515030 Health Service - Retiree City Match	18,623	29,824	31,628	32,889
515510 Health Service - Admin. Cost	17,981	20,365	20,551	20,551
515610 Health Service - Retiree Subsidy	408,425	461,619	502,303	536,208
515710 Health Service - Dependent Misc. Pick Up	-	740,824	784,366	837,270
515990 Health Service - Other	1,912	-	-	-
<b>Sub-Total 015 Health Service</b>	<b>\$ 1,387,410</b>	<b>\$ 1,587,744</b>	<b>\$ 1,698,092</b>	<b>\$ 1,808,970</b>
<b>016 Dental Coverage</b>				
516010 Dental Coverage	\$ 69,202	\$ 66,786	\$ 79,909	\$ 82,330
<b>Sub-Total 016 Dental Coverage</b>	<b>\$ 69,202</b>	<b>\$ 66,786</b>	<b>\$ 79,909</b>	<b>\$ 82,330</b>
<b>017 Unemployment Insurance</b>				
517010 Unemployment Insurance	\$ 8,938	\$ 7,852	\$ -	\$ -
<b>Sub-Total 017 Unemployment Insurance</b>	<b>\$ 8,938</b>	<b>\$ 7,852</b>	<b>\$ -</b>	<b>\$ -</b>
<b>019 Other Fringe Benefits</b>				
519130 Life Insurance	\$ 3,356	\$ -	\$ (18)	\$ (18)
519110 Flexible Benefit Package	35,883	18,700	19,144	20,436
519120 Long Term Disability Insurance	14,707	24,065	25,820	26,972
519990 OTHER: Commuter Check + Life Insurance + F	1,478	-	-	-
<b>Sub-Total 019 Other Fringe Benefits</b>	<b>\$ 55,423</b>	<b>\$ 42,765</b>	<b>\$ 44,946</b>	<b>\$ 47,390</b>
<b>TOTAL FRINGE BENEFITS</b>	<b>3,218,742</b>	<b>\$ 3,551,653</b>	<b>\$ 3,553,645</b>	<b>\$ 3,572,573</b>
<i>Change amount from Prior Year</i>		\$ 332,911	\$ 1,992	\$ 18,928

<sup>1</sup> Sub-Object 01301 - City Retirement Contribution: Required only in years when the Employee contribution is insufficient to cover City retirement payout. This threshold was not triggered from FY 1997-98 to FY 2003-04. City Retirement contribution is based on a percentage of net salaries as determined by the Retirement Board.

**Schedule C-1**

**Non-Personnel SERVICES**

**ACCOUNT: 52100 Travel**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
521010 Travel Costs paid to Employees	\$ 287	\$ -	\$ -	\$ -
521020 Travel Costs paid to Vendors	-	-	-	-
521030 Air Travel	-	6,000	6,000	6,000
521050 Non-Air Travel - Employees	-	15,000	15,000	15,000
<b>TOTAL</b>	<b>\$ 287</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>
		<u>Change Amt.</u>	<u>% Change</u>	
Total Change from Current Year:		\$ 20,713	0%	

**Schedule C-2**

**Non-Personnel SERVICES**

**ACCOUNT: 52200 Training**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
522000 Training				
Trainings and Certifications		\$ 37,978	\$ 39,117	\$ 39,117
Engineering - Certifications and Training	75		\$ -	\$ -
IAVM Registrations/Venue Mgmt. Training			\$ -	\$ -
Security Trainings			\$ -	\$ -
Administrative/IT/City Training			\$ -	\$ -
Racial Equity Training			\$ -	\$ -
<b>TOTAL</b>	<b>\$ 75</b>	<b>\$ 37,978</b>	<b>\$ 39,117</b>	<b>\$ 39,117</b>
		<u>Change Amt.</u>	<u>% Change</u>	
Total Change from Current Year:		\$ 1,139	3%	

**Schedule C-3**

**Non-Personnel SERVICES**

**ACCOUNT: 52300 Auto Mileage**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
523010 Auto Mileage	\$ 250	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		<u>Change Amt.</u>	<u>% Change</u>	
Total Change from Current Year:		\$ -	0.00%	

**Schedule C-4**

**Non-Personnel SERVICES**

**ACCOUNT: 52400 Membership Dues**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
524010 Membership Dues				
International Association of Venue Managers	\$ 175	\$ 3,909	\$ 4,000	\$ 4,000
National Fire Protection Agency		\$ -	175	175
Association of Facilities Engineering		-	-	
S.F. Travel Association		-	-	
Int'l. Live Events Assoc.		\$ -	-	
Other		\$ -	-	
<b>TOTAL</b>	<b>\$ 175</b>	<b>\$ 3,909</b>	<b>\$ 4,175</b>	<b>\$ 4,175</b>
<b>Total Change from Current Year:</b>		<b><u>Change Amt.</u></b> \$ 3,734	<b><u>% Change</u></b> 2133.71%	

**Schedule C-5**

**Non-Personnel SERVICES**

**ACCOUNT: 52700 Systems Consulting Services**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
527610 Systems Consulting Services (JCA-ARTIFAX)				
" System Consulting Services	\$ 54,657	\$ 17,000	\$ 17,000	\$ 17,000
527990 Other Professional Services (Fund 14670)		6,953	7,162	7,162
<b>TOTAL</b>	<b>\$ 54,657</b>	<b>\$ 23,953</b>	<b>\$ 24,162</b>	<b>\$ 24,162</b>
<b>Total Change from Current Year:</b>		<b><u>Change Amt.</u></b> \$ 209	<b><u>% Change</u></b> 0.87%	

**Schedule C-6**

**Non-Personnel SERVICES**

**ACCOUNT: 52800 Building Maintenance Services**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
528010 Scavenger Service	\$ 66,038	\$ 200,000	\$ 200,000	\$ 200,000
528030 Pest Control	28,407	40,000	40,000	40,000
528050 Grounds Maintenance	370	-	-	-
528910 Elevator Service	163,300	225,000	300,000	300,000
528990 Other Building Maintenance Services (Fund 14670)	351,381	200,000	200,000	200,000
<b>TOTAL</b>	<b>\$ 609,495</b>	<b>\$ 665,000</b>	<b>\$ 740,000</b>	<b>\$ 740,000</b>
<b><u>Description of Change from Current Year:</u></b>			<b><u>Change Amt.</u></b>	<b><u>% Change</u></b>
528010 Scavenger Service			\$ -	
528030 Pest Control			-	
528910 Elevator Service			75,000	
528990 Other Building Maintenance Services			-	
<b>TOTAL CHANGE:</b>			<b>\$ 75,000</b>	<b>11.28%</b>

**Schedule C-7**

**Non-Personnel SERVICES**

**ACCOUNT: 52900 Equipment Maintenance Services**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
529110 Data/Word Processing Maintenance	\$ 360	\$ 15,000	\$ 15,000	\$ 15,000
Sub-Total 529110	\$ 360	\$ 15,000	\$ 15,000	\$ 15,000
529990 Other Equipment Maintenance				
Office Equipment Maintenance	\$ -	\$ -	\$ -	\$ -
Opera House Stage Equipment Maintenance	-	-	-	-
Herbst Theatre Stage Equipment Maintenance	-	-	-	-
Davies Hall Stage Equipment Maintenance	-	-	-	-
VB-Wilsey Stage Equipment Maintenance	-	-	-	-
Other Equipment Maintenance	\$21,117.68	28,840	29,705	29,705
Sub-Total 529990	\$ 21,118	\$ 28,840	\$ 29,705	\$ 29,705
<b>TOTAL</b>	<b>\$ 21,478</b>	<b>\$ 43,840</b>	<b>\$ 44,705</b>	<b>\$ 44,705</b>
		<u>Change Amt.</u>	<u>% Change</u>	
<b>Total Change from Current Year:</b>		<b>\$ 865</b>	<b>1.97%</b>	

**Schedule C-8**

**Non-Personnel SERVICES**

**ACCOUNT: 53100 Equipment Lease/Rent**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
531350 Reproduction Copier	\$ 13,730	\$ 11,330	\$ 11,670	\$ 11,670
531990 * Other Equipment Rental	5,406	4,867	5,013	5,013
<b>TOTAL</b>	<b>\$ 19,136</b>	<b>\$ 16,197</b>	<b>\$ 16,683</b>	<b>\$ 16,683</b>
* 531990 Other Equipment Rental Description				
Tap Water Dispenser Rentals	775	\$ 1,725	\$ 1,777	\$ 1,830
Postage Meter Rental	4,631	2,000	2,060	2,122
Other Equipment Rental		1,000	1,030	1,061
Total 03199	\$ 5,406	\$ 4,725	\$ 4,867	\$ 5,013
		<u>Change Amt.</u>	<u>% Change</u>	
<b>Total Change from Current Year:</b>		<b>486</b>	<b>3.00%</b>	

**Schedule C-9**

**Non-Personnel SERVICES**

**ACCOUNT: 53500 Other Current Expenses**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
535000 Other Current Expenses Budget (WW1 Armistice Program)	\$ -	\$ -	\$ -	\$ -
535110 Cleaning of Laundry (Engineering Uniforms)	-	-	-	-
535210 Freight/Delivery (including Dicounts Earned)	5,836	-	-	-
535310 Graphics/Photography	-	-	-	-
535520 Printing	-	-	-	-
535610 Postage	-	-	-	-
535710 Subscriptions	260	-	-	-
535930 Bank Service Fee	-	-	-	-
535990 Other Current Expenses	3,621	33,640	33,640	33,640
<b>Sub-Total</b>	<b>\$ 9,717</b>	<b>\$ 33,640</b>	<b>\$ 33,640</b>	<b>\$ 33,640</b>
535960 Software Licensing Fees				
Annual Licensing Fees	36,520	22,757	14,250	14,678
One-Time Licensing Fees (Artifax - 3 licenses)	-	-	8,507	8,762
Sub-Total 535960 Software Licensing Fees	<b>\$ 36,520</b>	<b>\$ 22,757</b>	<b>\$ 22,757</b>	<b>\$ 23,440</b>
<b>TOTAL</b>	<b>\$ 46,237</b>	<b>\$ 56,397</b>	<b>\$ 56,397</b>	<b>\$ 57,080</b>
<b>Description of Change from Current Year:</b>		<b>Change Amt.</b>	<b>% Change</b>	
		-	0.00%	

**Schedule C-10**

**Non-Personnel SERVICES**

**ACCOUNT: 55200 Taxes**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
552110 Taxes (Civic Center Community Benefit District assessments)				
CCCBD Assessment	\$ -	\$ 175,434	\$ 184,206	\$ 189,732
Sub-Total 05211	<b>\$ -</b>	<b>\$ 175,434</b>	<b>\$ 184,206</b>	<b>\$ 189,732</b>
552210 Fees, Licenses, and Permits				
Sub-Total 05221	<b>\$ 21,153</b>	<b>\$ 34,442</b>	<b>\$ 35,475</b>	<b>\$ 36,540</b>
<b>TOTAL</b>	<b>\$ 21,153</b>	<b>\$ 209,876</b>	<b>\$ 219,681</b>	<b>\$ 226,271</b>
<b>Total Change from Current Year:</b>		<b>Change Amt.</b>	<b>% Change</b>	
		\$ 9,805	4.67%	

**Schedule D-1**

**TITLE: MATERIALS AND SUPPLIES** **ACCOUNT: 5400 Materials and Supplies**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
001 Building & Grounds Supplies - General		\$ 46,157	\$ 47,542	\$ 48,968
002 Building & Grounds Supplies - Davies Hall/Zell. Reh. Hall		55,000	56,650	58,350
003 Building & Grounds Supplies - Opera House/Veterans Bldg.		68,000	70,040	72,141
004 Davies Symphony Hall Stage Supplies		17,500	18,025	18,566
005 Herbst Theatre Stage Supplies		16,000	16,480	16,974
006 Opera House Stage Supplies		8,500	8,755	9,018
007 Staff Appreciation		13,360	5,000	1,274
008 Security Supplies and Uniforms		25,000	25,750	23,000
009 Office/Administrative Supplies		15,000	15,450	15,914
010 Data Processing Supplies		20,000	20,600	21,218
011 Veterans Building - Wilsey Center Stage Supplies		7,500	7,725	7,957
<b>TOTAL</b>	<b>\$ 271,345</b>	<b>\$ 292,017</b>	<b>\$ 292,017</b>	<b>\$ 293,379</b>

Total Change from Current Year: Change Amt.  
\$ (0) 0.00%

**Schedule E**

**TITLE: CAPITAL OUTLAY** **ACCOUNT: 5600 Equipment Purchase**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
560000 Equipment	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Total Change from Current Year: Change Amt.  
\$ -



**Schedule F**

**TITLE: SERVICES OF OTHER DEPARTMENTS      ACCOUNT: 58100 Services of Other Departments**

Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Budget	Budget	Estimate
581015 HR Modernization	\$ -	\$ 4,600	\$ 4,710	\$ 4,710
581016 Diversity Equity Inclusion	-	1,721	1,729	1,729
581140 DTIS - Technology Projects	38,374	-	-	-
581210 DTIS - ISD Services-Infrastructure	149,552	163,595	179,438	179,438
581270 City Attorney Services	51,045	75,000	75,000	75,000
581325 DTIS Enterprise Agreement	11,553	10,787	14,164	14,164
581360 DTIS - Telephone Services	27,648	29,274	29,514	29,514
581410 GSA - Facilities Maintenance Services	3,093,239	4,192,025	4,292,711	4,292,711
581430 GF-HR Equal Employment Opp		28,266	28,466	28,466
581450 HR - Management Training	18,425	20,451	21,064	21,064
581460 HR - Workers Compensation	115,046	134,000	140,000	140,000
581570 CHS - Medical Service (OSH Training)	6,005	20,575	22,631	22,631
581570 CHS - Medical Service (VB Syringe Program)		9,000	6,944	6,944
581580 CHS - Toxic Waste & Haz. Mat. Services	1,292	8,181	8,181	8,181
581820 Purchasing Dept. - Reproduction Services	182	8,500	8,500	8,500
581880 Recreation & Parks - Gardener Services	187,264	192,882	198,668	198,668
581051 PUC - Light, Heat and Power	1,039,999	1,391,362	1,706,498	1,706,498
581063 PUC - Sewer Service	93,931	98,661	124,601	124,601
581064 PUC - Water	85,932	89,280	107,859	107,859
581067 DPW-Building Repair		-	-	-
<b>TOTAL</b>	<b>\$ 4,919,487</b>	<b>\$ 6,478,160</b>	<b>\$ 6,970,678</b>	<b>\$ 6,970,678</b>
		<u>Change Amt.</u>	<u>% Change</u>	
		\$ 1,558,673	31.68%	

**Centrally Loaded Citywide Work Orders:** Work Order line items highlighted above are loaded centrally by the Mayor's Office in the Mayor's budget phase. Departments will be held harmless for the changes in these work orders as they relate to employee wage and benefit cost increases at the performing departments.

<sup>1</sup> **Facilities Maintenance Services Work Order:** Per Mayor's FY 2009-10 Budget, War Memorial custodial personnel and services transferred to Real Estate Division of the City Administrator's Office effective 7/1/09, as part of Mayor's "Facilities Management Consolidation" plan. All custodial salaries, fringe benefits, and other expenditures removed from War Memorial FY 2009-10 budget, and Work Order from War Memorial to General Services Administration ("GSA") added to War Memorial FY 2009-10 budget in sub-object 081FM.

**Schedule G**

**TITLE: FACILITIES MAINTENANCE**

**ACCOUNT: 5610 Facilities Maintenance - AAP**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
<b>AAP - FWM06F0000FM Routine Facilities Maintenance</b>				
<b>Annual Projects:</b>				
1. 528990 Other Bldg Maint Svcs	\$ 60,546	\$ 229,263	\$ 258,276	\$ 258,276
2. 535990 Other Current Expenses	-	100,000	100,000	100,000
3. 529990 Other Equip Maint	-	70,000	20,000	20,000
4. 527990 Other Professional Services	-	5,000	5,000	5,000
5. 552115 Sales-Use Tax	-	10,000	10,000	10,000
6. 542110 Electrical	-	20,000	20,000	20,000
7. 542990 Other Bldg Maint Supplies	-	25,000	25,000	25,000
8. 543990 Other Equipment Maint Supplies	-	8,000	8,000	8,000
9. 549990 Other Materials & Supplies	213,393	25,000	25,000	25,000
10. 542610 Plumbing Supplies	-	8,000	8,000	8,000
11. 542810 Small Tools And Intruments	-	5,000	5,000	5,000
12. 567000 Bldgs,Struct&Imprv Proj-Budget	-	-	30,463	30,463
13. 560990 Other Equipment	1,719	5,000	5,000	5,000
14. 500010 Facilities Maintenance-Budget	-	5,000	5,000	5,000
15. 581067 Sr-DPW-Building Repair	85,687	94,013	115,000	115,000
<b>Sub-Total Annual Projects:</b>	<b>\$ 361,346</b>	<b>\$ 609,276</b>	<b>\$ 639,739</b>	<b>\$ 639,739</b>
<b>Mayor's Reduction</b>	-	-	-	-
<b>TOTAL FACILITIES MAINTENANCE - AAP</b>	<b>\$ 361,346</b>	<b>\$ 609,276</b>	<b>\$ 639,739</b>	<b>\$ 639,739</b>

Schedule H

**TITLE: CAPITAL PROJECTS** **ACCOUNT: 58401 Capital Renewal Projects - ACP**

Description	FY 2021-22 Actual	FY 2022-23 Budget	<b>FY 2023-24 Budget</b>	FY 2024-25 Estimate
1 10015536 <b>Opera House Elevator Modernization</b> FY16-17 Haughton elevator electrical modernization; FY17-18 US elevator full modernization.	\$ -	\$ -	\$ 2,600,000	\$ -
2 10015536 <b>Opera House Stage Circuits</b> Install 2 - 400 Amp Circuits to meet current stage grid electrical requirements.	\$ -	\$ -	\$ -	\$ -
3 10015495 <b>Davies Symphony Hall: Elevator Modernization</b> FY 2018-19 is balance required for elevators #1-2-3; bid to be issued 7/23/18; construction 1/19.	\$ -	\$ 2,200,000	\$ -	\$ -
4 10031057 <b>Davies Symphony Hall Emergency Transfer Switch</b> Replace two emergency transfer switches	\$ -	\$ -	\$ -	\$ -
5 10031059 <b>Opera House: Roof Replacement</b> Replace metal roofing from coping at top parapet down to coping at lower parapet; replace built-up roof at Annex building.	\$ -	\$ 5,000,000	\$ 7,000,000	\$ -
6 10015519 <b>Davies Leak Repair (Phase 1 Study)</b>	\$ -	\$ -	\$ -	\$ -
7 10015522 <b>OH Fire Alarm System Upgrade</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL PROJECTS - ACP</b>	<b>\$ -</b>	<b>\$ 7,200,000</b>	<b>\$ 9,600,000</b>	<b>\$ -</b>

**Schedule I**

**TITLE: CAPITAL PROJECTS** \_\_\_\_\_ **ACCOUNT: 56000 Capital Equipment - ACP** \_\_\_\_\_

<b>Description</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Estimate</b>
1. <b>Meyer Sound Monitor Loudspeaker (6)</b> New Herbst theatre rental equipment. Monitor rental of \$50.00 generating \$10,000 earned revenue per year.	\$ -	\$ -	\$ 550,000	\$ -
<b>TOTAL CAPITAL EQUIPMENT PURCHASE - ACP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,000</b>	<b>\$ -</b>

**Schedule K**

**TITLE: DEBT SERVICE** \_\_\_\_\_ **ACCOUNT: 570000 Debt Service** \_\_\_\_\_

<b>Description</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Estimate</b>
<b>570000 Veterans Building Seismic Upgrade and Improvements Project</b>				
Debt Service	<u>\$ 9,438,393</u>	<u>\$ 9,520,809</u>	<u>\$ 9,604,342</u>	<u>\$ 9,604,342</u>
<b>TOTAL DEBT SERVICE</b>	<b><u>\$ 9,438,393</u></b>	<b><u>\$ 9,520,809</u></b>	<b><u>\$ 9,604,342</u></b>	<b><u>\$ 9,604,342</u></b>

Effective with FY 2014-15, and continuing through FY 2044-45 (30 years), War Memorial's budget will include Debt Service costs of the Certificates of Participation (COPs) issued by the City to fund the Veterans Building Seismic Upgrade and Improvements Project. Effective with FY 2016-17, Debt Service will be budgeted as a direct expenditure by War Memorial funded by the General Fund (1G AGF AAA).

**Schedule J**

**FUND:** GIFT FUND/GRANT EXPENDITURES      **OBJECT:** Varies

Description	FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Estimate
1.                    SVOG	\$ 2,295,174	\$ -	\$ -	\$ -
<b>TOTAL GRANT EXPENDITURES:</b>	<u>\$ 2,295,174</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Total Herbst Foundation Grant of \$2,000,000 for improvements as part of Veterans Building Seismic Upgrade & Improvements Project to be paid in 5 annual installments of \$400,000 commencing August 2015. FY 2015-16 recognizes as Private Grant revenue the first two payments of \$400,000 to be made in each of 8/15 and 8/16 for a total of \$800,000 (see Schedule REV-4 on page 5). Because the full \$2,000,000 Herbst Foundation Grant must be expended in FY 2015-16, the City's General Fund will advance the \$1,200,000 balance of the Grant in FY 2015-16 by direct General Fund transfer to DPW. Thus, the final three Herbst Foundation payments to War Memorial of \$400,000 in each of 8/17, 8/18, and 8/19 will be transferred back to City's General Fund reimbursing the \$1,200,000 advance in FY 2015-16.