City & County of San Francisco

Mayor's Office Policy Instructions & Controller's Technical Instructions

DECEMBER 21, 2018

Table of Contents

Budget Schedule

Date	Two-Year Rolling Budgets	Two-Year Fixed Budget
Friday, January 11, 2019	• Technology Project Proposals due to COIT through SharePoint for all IT projects greater than $100,000 • Capital Budget requests due to the Capital Planning Committee via the Capital Planning & Reporting Database (CPRs) online	
Thursday, February 21, 2019	• All departments submit budget in system and all forms to the Mayor's Budget Office (electronically) and to the Controller's office (hard copy and electronic copy) • Fleet requests are due to Mayor's Office and City Administrator's Office through SharePoint • Non-fleet equipment requests are due through SharePoint to MBO • All capital projects funded with non-General Fund money should be loaded by departments into the budget	• Departments submit all changes in the system (must stay under 5% threshold or will require notification to the Board of Supervisors) • Departments that would like to propose changes that exceed the 5% threshold, please contact your Mayor's Budget Analyst as it will require completion of all budget forms • Any increase to total expenditures requires a supplemental appropriation; if this is not intended then departments must rebalance their budgets to incorporate base changes such as adjustments to salaries and fringe benefits • All capital projects funded with non-General Fund money loaded by departments into the budget system
Monday, April 1, 2019		• Departments with fixed two-year budgets submit all budget related legislation to the Mayor's Office
Wednesday, May 1, 2019	• All budget-related legislation due to Mayor's Office • Capital Budget submitted by City Administrator's Office to Capital Planning Committee for final review and adoption	• Municipal Transportation Agency (MTA) budget increase supplemental ordinance due to the Board of Supervisors
Friday, May 31, 2019	• Mayor's Proposed Citywide Budget is introduced to the Board of Supervisors	• Mayor's Office introduces any required adjustments to fixed two-year department budgets to the Board of Supervisors
Wednesday, July 31, 2019	• Last day for Board of Supervisors to adopt the two-year budget	
Monday, August 26, 2019	• Department Budget Certification Letters are due	

Fiscal Year 2019-20 and 2020-21 Key Dates for Budget System:

Mon	Tues	Weds	Thurs	Fri
17 **DECEMBER 2018**	18 Budget system training	19 Budget system training	20	21 Budget system training
24 Subsetting request due by noon	25 HOLIDAY	26 Subsetting request due by noon	27	28
31 Subsetting request due by noon	1 **JANUARY 2019** HOLIDAY	2 Subsetting request due by noon	3	4
7 Budget system training Subsetting request due by noon	8 Budget system training	9 Budget system training Subsetting request due by noon	10 Budget system training	11 Budget system training COIT and capital project requests due
14 Subsetting request due by noon	15	16 Subsetting request due by noon	17	18
21 HOLIDAY	22	23 Subsetting request due by noon	24	25
28 Subsetting request due by noon	29	30 Subsetting request due by noon	31	1 **FEBRUARY 2019**
4 Subsetting request due by noon	5	6 Subsetting request due by noon	7	8
11 Subsetting request due by noon	12	13 Subsetting request due by noon	14	15
18 HOLIDAY	19 **LAST SUBSETTING -- request due by noon**	20	21 Budget submissions, hard copy and electronic, are due by 5 pm.	

Introduction – User Guide

This document contains the Mayor's Office policy instructions, technical instructions, and submission forms for preparation of the Fiscal Year 2019-20 (BY) and Fiscal Year 2020-21 (BY+1) budgets.

The document is divided into five major parts:

Section I – New Instructions: Outlines key changes to look for in this year's instructions, including an overhaul to the budget submission workbook, and a new checklist that will assist departments in submitting all requested materials.

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

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

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

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

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

(1) http://budget.sfgov.org/
(2) Controller's Office, Budget and Analysis Division, City Hall, Room 312

For questions concerning the Mayor's Office Policy Instructions, contact the Mayor's Budget Office. For questions concerning technical guidance or the budget system, contact the Controller's Budget Office. Your department's designated analyst in the Mayor's Budget Office and Controller's Budget Office is listed in Appendix I at the end of this document.

New Instructions & Key Reminders

Changes to Instructions:

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

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

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

Departments must use Form 4 (Contingency Proposal) to detail the specific budget location of their contingency proposals to help with revenue and labor uncertainty, per the Mayor's Policy Instructions available in section II. These reductions should not be loaded in the system, but should be reflected in the form. However, departments are required to load their Sustainability & Efficiency Proposals in the budget system, as detailed in the Mayor's Policy Instructions below. These proposals must be detailed in Form 1A (Summary of Changes).

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

Other Required Forms: Department budget submissions must also include the following:
- Form 2B (Fees and Fines) for all existing fees, fines, and service charges, and Form 2C (Fee Cost Recovery) for any new or modified fees, fines, or service charges (see Mayor's Policy Instructions for more information on appropriate fees and fines);
- SharePoint forms for all equipment, fleet, and technology requests (submitted online);
- Capital Planning & Reporting System (CPRS) forms for all capital requests (submitted online);
- Prop J Forms for new requests to contract out work previously done by City workers **for BY only;** and,
- Supporting documentation, including organizational charts, new proposed legislation (draft language or summary of intended legislation is acceptable), budget summary report #15.50.012, Department Total Budget Historical Comparison, and target reports 15.40.001 & 15.40.002.

Performance Measures: The Mayor's Office and the Controller's Office will continue to work with departments to better align budget with publicly reported performance measures and updated strategic goals, with a focus on updating performance targets to accurately reflect performance trends and expectations. Departments must submit FY 2018-19 projected results as well as FY 2019-20 and FY 2020-21 targets for all performance measures and propose any updates to existing measures to the Controller's Office by mid-March.

Departments with Fixed Two-Year Budgets: Airport, Child Support Services, Municipal Transportation Agency, Port, and Public Utilities Commission completed fixed two-year budgets last year and will be between budget development years this budget season. These departments have unique instructions, provided at the end of this section.

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

Organizational Charts: Departments are reminded that Organizational Charts are due to the Mayor's Office with their budget submission. These charts should include a high-level chart that discusses only major departmental structures, as well as charts for all major divisions down to the position level, with indication of if the position is filled or not. Any position changes within the budget submission should be reflected in these organizational charts.

Policy for Restoring Items Rejected by the Mayor or the Board of Supervisors: Pursuant to San Francisco Charter Code Section 9.113(c) and Administrative Code section 3.18, "in the event the Mayor or a member of the Board of Supervisors recommends a supplemental appropriation ordinance after the adoption of the budget for any fiscal year and prior to the close of the fiscal year containing any item which had been rejected by the Mayor in his/her review of departmental budget estimates for the fiscal year or which had been rejected by the Board of Supervisors in its consideration of the Mayor's proposed budget for the fiscal year, it shall require a vote of two-thirds of all members of the Board of Supervisors to approve such supplemental appropriation ordinance."

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

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

Budget Year (BY) and Budget Year plus 1 (BY+1): Included in the Budget Instructions is reference to Fiscal Year 2019-20 and Fiscal Year 2020-21 as BY and BY+1 respectively.

Prior Year (PY) and Current Year (CY): Included in the Budget Instructions is reference to Fiscal Year 2017-18 and Fiscal Year 2018-19 as PY and CY respectively.

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

Budget Submission: Please only submit an electronic copy of your budget submission to the Mayor's Budget Office; a hard copy is no longer needed. However, you do need to submit both an electronic and one hard copy to the Controller's Office Budget and Analysis Division.

Interdepartmental Services Balancing and Entries

The Controller's Office and the Mayor's Office want to emphasize that departments must make every effort possible to balance all interdepartmental services (IDS) and be in agreement on IDS prior to their budget submissions on February 21, 2019.

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

Centrally Loaded Citywide Interdepartmental Services (IDS): Departments should **not** adjust citywide IDS that are loaded centrally by the Mayor's and Controller's Offices in Mayor phase. The following list of IDS accounts and other citywide budget entries shall not be updated by departments in the Budget System. The Mayor's Budget Office will review the budget values in the Base Budget and update if needed during the Mayor phase. General Fund departments will be held harmless for the changes in these IDS as they relate to employee wage and benefit cost increases at the performing departments.

One exception to this rule - If departments have service level changes (i.e., a department wants an increase in the amount of service provided through one of the citywide IDS below), **adjustments must be discussed with the performing department well before budget submission at the end of February**. The requesting department must be able to afford this increase within their base budget without increasing their General Fund support. Moreover, **departments should not load this change**, but rather discuss it with the performing department and ensure the performing department informs the Mayor's Budget Office of this change, which (if approved) will then be loaded centrally in Mayor phase along with the rest of these work orders.

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

Centrally Loaded Interdepartmental Services

Type of Interdepartmental Services	Account Code and Title
Fleet	581740 Is-Purch-Centrl Shop-FuelStock 581710 Is-Purch-Centrl Shop-AutoMaint 581730 Is-Purch-Vehicle Leasing (AAO)
Real Estate	581890 GF-Rent Paid To Real Estate 581065 Adm-Real Estate Special Svcs 581860 GF-Real Estate Service 581410 GF-GSA-Facilities Mgmt Svcs 581650 Leases Paid To Real Estate
Contract Monitoring	581500 GF-Human Rights Commission
Risk Management	581170 GF-Risk Management Svcs (AAO) 581920 GF-HRc Surety Bond
Reprographics	581820 Is-Purch-Reproduction 581790 GF-Purch-Mail Services
Public Utilities Commission Rates	581051 GF-PUC-Light Heat & Power 581063 PUC Sewer Service Charges 581064 Ef-PUC-Water Charges
Worker's Compensation	581460 GF-HR-Workers' Comp Claims
Department of Technology	581210 DT Technology Infrastructure 581360 DT Telecommunications Services
Controller's Office	581620 GF-HR Mgmt-Benefits Admin Sys 581130 GF-Con-Internal Audits 581290 Con-Fin Systems Replacement Pr 581245 GF-CON-Information System Ops

Other Centrally Loaded Citywide Budget Entries: Departments also should **not** load debt service on General Fund Certificates of Participation; equipment lease finance program costs; General Fund capital; or General Fund equipment expenses; COIT General Fund projects; Full Cost Plan (similar to COWCAP) expenses and other expenses as noted below –these are loaded centrally by the Mayor's or Controllers' Offices in the Mayor phase of the budget process. Non-General Fund capital, debt and equipment should be loaded in Department phase.

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

Departments Submitting Fixed Two-Year Budgets

The departments listed below completed fixed two-year budgets during the FY 2018-19 and FY 2019-20 budget process and therefore have fixed budgets in BY, FY 2019-20.

- Airport
- Child Support Services
- Municipal Transportation Agency
- Port
- San Francisco Public Utilities Commission

These departments' budgets were approved for both fiscal years during the previous biennial budget adoption. Last year's second year, FY 2019-20, has now become the first year in the budget system, "BY." Except for the Municipal Transportation Agency (MTA), if these departments' BY budgets are projected to have significant increases or decreases in revenues or expenditures, defined as more than 5%, then a supplemental appropriation ordinance that identifies all sources and uses of this increase will be required. If this threshold is not met, these departments may use the budget system to address base budget changes with increases of no more than 10% of an existing expenditure, and through position substitutions guidelines. **Note in this upcoming budget, the Mayor's Budget Office will thoroughly review position substitutions with significant percentage change and substitutions across job families in departmental submissions.** All changes that exceed the 5% threshold, exceed 10% of an existing expenditure, exceed position substitution guidelines, and/or add any funds to the department's total budget, must be identified with the "P-Policy" change type in the budget system. This designation will be used to generate the policy supplemental ordinances that will go to the Board of Supervisors. This designation should be done during Department phase of the budget process.

If budget changes exceed these guidelines, and/or the total level of appropriations is expected to increase from the approved FY 2019-20 budget at all, supplemental ordinances will be submitted to the Board of Supervisors to reflect policy changes. Additionally, any budget items that were reduced by either the Mayor or the Board of Supervisors during the prior year's budget process must come to the Board in a supplemental ordinance, and must be approved by a 2/3 approval vote by the Board of Supervisors in order to be implemented in the budget. The Controller's Office will review all proposed changes to the budget to verify that proposed budget adjustments are within the applicable guidelines.

Although the departments with fixed budgets through FY 2019-20 are not submitting budgets for FY 2020-21, in order to balance with the remainder of the city, these departments will have "shadow budgets" in the AAO. While the fixed budget departments are asked to assist in the balancing of these budgets, they may be changed entirely during next year's new two-year budget cycle, however they will serve as the base budgets for these departments.

Departments with fixed two-year budgets that have proposed supplemental ordinances must submit these to the Board of Supervisors with the Mayor's proposed budget on June 1st. Please contact the Mayor's Budget Office regarding internal deadlines for which these submissions are due, in order to meet the June 1st date.

For the Municipal Transportation Agency (MTA), per Charter section 8A.106(d), the MTA is required to submit a supplemental ordinance budget amendment to the Board of Supervisors no later than May 1st for *any* increase to the budget, for only those amounts that exceed the budget adopted for FY 2019-20 in the prior

year. For example, if SFMTA wishes to increase expenditure authority to expend any projected increases due to baseline funding increases, appropriation authority is required by the Board of Supervisors.

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

Fixed Budget Department Second Year Guidelines

Item	Description	Action
Total budget increase	Increase expenditure authority by $1.00 or more	Supplemental appropriation ordinance to be approved by the Board of Supervisors; identify with **P-Policy** change type in the budget system
Changes of +/- 5% in revenues or expenditures	Submit changes via supplemental appropriation ordinance	Changes made via the budget system and via supplemental ordinance appropriation to be approved by the Board of Supervisors; identify with **P-Policy** change type in the budget system
Rebalancing the budget to incorporate base budget changes	Rebalancing is required. Departments may increase existing expenditure lines by up to 10% of original appropriation or within position substitution guidelines. This applies to both operating, equipment, and capital expenditures.	Changes made via the budget system
Projected revenues greater than the approved budget, but no request to increase expenditures	Surplus revenues may be budgeted in reserves with no increase to expenditures	
Increasing expenditures in items that were reduced by the Mayor or Board of Supervisors	Will require a 2/3 vote of the Board of Supervisors	Must be included in supplemental appropriation ordinances to the Board of Supervisors. Controller's office will review changes to confirm whether a 2/3 vote is required; identify with **P-Policy** change type in the budget system
New BY+1	Departments must balance this BY+1 budget, but the budget is subject to total re-budgeting in the FY 2021-22 and FY 2022-23 process that will begin in December 2019/January 2020.	
Prop J Analyses	Only required for BY if there were changes to last year's FY 2019-20 Prop J Analyses, excluding City staff COLA changes	
Fees	Must be reported annually to the Controller's Office	

Please contact your department's Mayor's and/or Controller's Budget Office Analyst with any questions.

New Codes Instructions (Subsetting)

The Budget System only includes coding that is in use or has been in recent budget use. There are many more codes in PeopleSoft than existed in the budget system. The City employs an "add it when you need it" approach to making PeopleSoft codes accessible in the budget system. The budget system does not automatically pick up codes that are added to PeopleSoft, nor does it automatically pick up title changes to codes. The manual process of making a PeopleSoft code available in the budget system or updating a code title in the budget system is called subsetting.

The City refers to the process of making codes available in the budget system as subsetting because a subset of codes are taken from PeopleSoft and made available in the budget system. However, *Subsetting* is also often referred to as the process where a code may also be newly added to PeopleSoft and is subsequently added into the budget system.
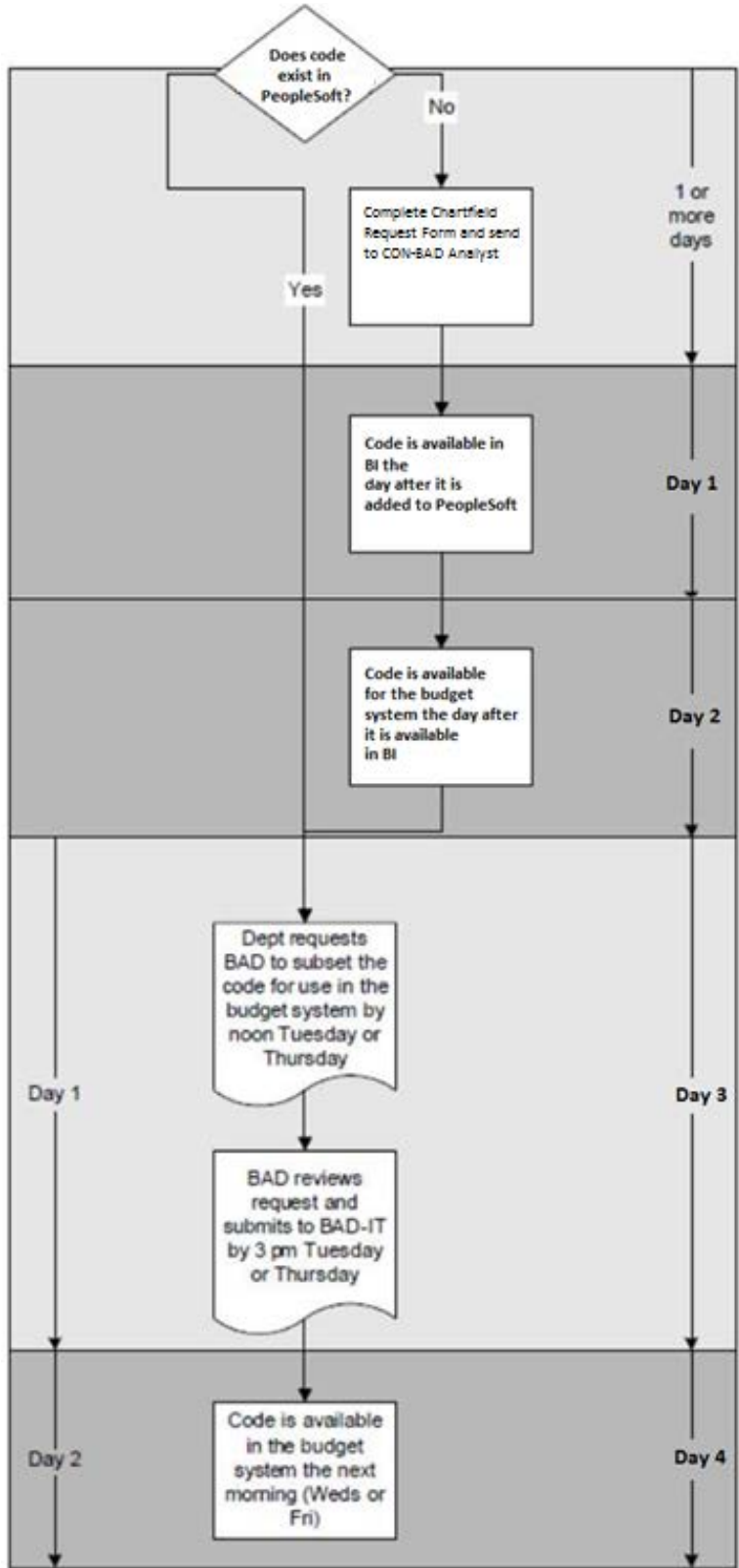
As departments build BY and BY+1 budget requests, new codes may be needed. The Controller's Budget Office is the conduit for making these new codes available in the budget system. In order to include a code in the budget system to make related budget entries, it must first exist in PeopleSoft. Departments should confirm that a code exists, or request it to be created in PeopleSoft, before requesting Controller's Budget Office to subset it. It may require 2-3 business days before the code is available in the budget system, depending on whether the code exists in PeopleSoft.

Process:
1. To streamline FY 19-20 and FY 20-21 budgeting purpose' brand new codes creation in PeopleSoft then subset to budget system, please submit the ChartField Request Form found here: http://budget.sfgov.org/Excel/Chartfield%20Change%20Request%20Form%20revised.xlsx to your Budget Analyst in the Controller's Office with subject line: "****Budget Related** Codes to be created in PS for BPMS subset**". **Only the new codes for budget purposes should be submitted to BAD**.

     a. For new department codes, please indicate in the email whether the new department code will require a new e-list or whether it should reside under an existing eList/node.

     b. For new **fund codes,** new eLists/nodes will need to be created. Please **complete the Master Subset Chartfield Request** included with these instructions for any Chartfield requests. An email alone will not be accepted for a code request or update.

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

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

Budget System Subsetting Process

Does code exist in PeopleSoft?

No → Complete Chartfield Request Form and send to CON-BAD Analyst

Yes

1 or more days

Code is available in BI the day after it is added to PeopleSoft — Day 1

Code is available for the budget system the day after it is available in BI — Day 2

Dept requests BAD to subset the code for use in the budget system by noon Tuesday or Thursday

Day 1

Day 3

BAD reviews request and submits to BAD-IT by 3 pm Tuesday or Thursday

Code is available in the budget system the next morning (Weds or Fri)

Day 2

Day 4

Mayor's Office Policy Instructions

The Mayor's Budget Office projects a $107.4 million General Fund shortfall for FY 2019-20 and a $163.4 million shortfall for FY 2020-21, based on current operations, staffing levels, and estimated revenues. The following table shows contributing factors to the shortfall, which is the result of strong year-over-year local tax revenue growth in the short-term, offset by expenditure growth largely related to rising employee costs (pension being the biggest factor), increasing voter mandated commitments through baselines and set-asides, and growing required contributions to support existing entitlement services. More information will be available in the FY 2019-20 through FY 2023-24 Five Year Financial Plan.

Major Changes to Sources & Uses

	FY 19-20	FY 20-21
SOURCES Increase / (Decrease)	182.0	466.0
Uses		
Baselines & Reserves	(55.3)	(99.1)
Salaries & Benefits	(180.7)	(317.9)
Citywide Operating Budget Costs	(55.1)	(182.5)
Departmental Costs	1.8	(29.9)
USES (Increase) / Decrease	**(289.4)**	**(629.4)**
Projected Cumulative Surplus / (Shortfall)	**(107.4)**	**(163.4)**

Financial Targets and Policy Instructions

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

Instruction #1: Departments must submit sustainability and efficiency proposals in their budget submissions, including on-going savings equal to 2.0% of base General Fund support for FY 2019-20 as well as on-going savings equal to 2.0% of base General Fund support for FY 2020-21.

For FY 2019-20, departments are instructed to submit budget requests that reflect a 2.0% reduction in adjusted General Fund support. The entire 2.0% savings proposal should be on-going.

For FY 2020-21, departments are instructed to submit budget requests that reflect an *additional* 2.0% reduction in adjusted General Fund support. The cumulative 4.0% savings proposal over the two years must be on-going.

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

Departments are instructed to utilize Form 1A (Summary of Major Changes) to explain major changes in their budget submission including the details of their Sustainability and Efficiency proposals.

Departments should absorb any known revenue losses. Non-General Fund departments are instructed to absorb all known costs increases within their proposed budget submissions by increasing revenues and/or reducing expenditures. General Fund departments should also absorb cost increases above regular employee costs and citywide work order cost increases loaded centrally by the Mayor's Office.

Instruction #2: Departments must propose contingency savings equal to 1.0% of base General Fund support for FY 2019-20 as well as on-going savings equal to 1.0% of base General Fund support for FY 2020-21.
Due to the uncertainty of labor negotiations and City revenues on the projected deficit, departments are also required to provide contingency proposals that reduce General Fund support by 1.0% in FY 2019-20, and an additional 1.0% in FY 2020-21. Departments should consider what additional revenues they may be able to realize or what additional costs they may be able to reduce, beyond their Sustainability and Efficiency proposals. The cumulative 2.0% contingency savings proposal over the two years must be on-going.

Departments should use Form 4 (Contingency Proposal) to identify those expenditures and/or revenues impacted by their contingency proposal, **but should not load the contingency proposal into the budget system.**

Instruction #3: Departments must not add new positions in their budget submissions.
Despite positive revenue performance in the short-term, the City faces a persistent structural deficit, projected to reach $643.9 million by FY 2023-24. Salary and benefits cost increases continue to be the largest driver of the City's growing deficit, accounting for nearly half of the projected increased costs. This is in part due to the fact that benefit costs have, and are projected to continue, to grow at rates much faster than inflation. In addition, the City has significantly expanded FTE in recent years. The City's revenue growth projections slow in outer years and are outpaced by expenditure growth nearly three-to-one, making it unsustainable for the City's expenditures to continue to grow at its current rate.

Consequently, the Mayor's Office is instructing departments **not** to load new positions into the budget system. If a department wants to increase existing services or add new services, it needs to identify lower priority costs within its existing budget that can be reallocated. To be clear, the Mayor's Office is not asking departments to do layoffs, a hiring freeze, or keep positions vacant as an instruction, but simply to not request to create new positions.

New positions may be considered by the Mayor's Office if they align with Mayoral priorities; however, no new positions should be loaded into the budget system as part of a department's budget submission.

Departments must also submit organizational charts with their budget submissions to the Mayor's Office - denoting proposed position changes, if any. Please refer to the description of the organizational charts in the "New Instructions and Key Reminders" on page 6 of this document and consult your Mayor's Office Budget Analyst with any questions.

Instruction #4: Departments must have clearly defined goals for programs and initiatives within their budgets, and must consider meaningful ways of measuring and reporting outcomes.

The Mayor's Budget Office will be implementing an accountability framework in this year's budget process to ensure that "every dollar counts." After reviewing departmental budget submissions, the Mayor's Budget Office will select key initiatives or programs to develop more detailed accountability and implementation plans, titled "Accountability and Equitable Outcome Plans." Departments will be tasked with working in consultation with the Mayor's Budget Office and the Controller's City Performance team to assess the outcomes they expect from major initiatives or programs proposed in their budget submissions, and the performance metrics they need to track to measure impact. Departments will also need to consider timelines and key milestones toward achieving intended outcomes, as well as reporting structures that allow them to monitor and share their progress. These items will form the basis of Accountability and Equitable Outcome Plans, which will inform funding decisions in the spring.

Instruction #5: Department submissions should be particularly reflective of the goal of achieving equitable outcomes for residents across the City.

San Francisco remains committed to preserving the diversity of the city while creating access and opportunities for everyone to thrive. As such, the Mayor's Office encourages departments to submit budgets that seek to attain equitable outcomes across the City, focusing on communities most impacted by economic and social inequities. Before submitting any major changes to the budget, departments should consider the impact these changes may have on communities with the greatest need, especially low-income communities.

Moreover, departments are encouraged to seek community engagement in the developing their budget submissions, to ensure that submissions reflect the full diversity of need across the City. This may include clearly describing and publicizing (on departmental websites) each department's budget development and community engagement process. In addition, departments are instructed to engage community stakeholders and non-profit partners through commissions, advisory boards, and/or additional community meetings.

Instruction #6: Consider long-term savings and cost avoidance initiatives in developing budget submissions

Since the 2014 publication of the update to the Five-Year Financial Plan, the deficit in the final year of the projection has increased from $339 million to $643.9 million in the latest publication through FY 2023-24. Given the City's persistent structural deficit, departmental budget submissions should be mindful of cost growth and consider ways to decrease long-term liabilities where possible. Such initiatives could include, but are not limited to: identifying and implementing more efficient business processes; reducing waste through thoughtful utilization of technology; and repurposing existing assets to maximize cost effectiveness.

Instruction #7: Do not propose raising fees or fines for individual San Franciscans and families without strongly considering whether the fee or fine is fair, practical, efficient to collect, and does not disproportionately impact low income communities and communities of color.

The Mayor's Office instructs departments to strongly consider the potential impact of any proposed new fees and fines or proposed increases to existing fees and fines on these communities, and to avoid the addition of any burdensome fees or fines that disproportionately rely on disadvantaged communities. Moreover, departments should remain vigilant in assessing the impact of their existing fees and fines, ensuring this source of revenue is based upon fair collection practices.

Instruction #8: Departments are encouraged to apply to participate in the City's talent development programs including the San Francisco Fellows Program (formerly City Hall Fellows) and the Fish Fellowship, which serve as talent development pipelines for the City. These programs are likely to continue, however, consistent with the instruction to not grow FTEs, it is unlikely that the programs will be larger than the FY 2018-19 level of positions.

> **San Francisco Fellows** – The San Francisco Fellows Program engages recent college graduates to learn about and work in local government in an 11 ½ month placement in a City Department. Fellows work on a project in a Department and also participate in the program's weekly learning sessions. Departments may propose sponsoring a fellow and should identify whether funding will come from existing resources in the base budget, or whether it is a proposed enhancement. In the current year, there are 18 Fellows working in various City departments.

> **Teach For America Fish Fellowship** – Established in 2016, the Fish Fellowship in Civic Leadership provides a full-time position in a City department for one Teach for America alum that is interested in exploring civil service. The fellow may perform professional level work in analyzing operations of City departments and agencies with regards to the annual budget process, legislative and administrative policy, financial policy, or contract administration. One Fellow position will be allocated in FY 2019-20.

The 1249 HR Analyst Training Program, designed to develop highly-skilled personnel analysts for City departments, runs a new cohort every other fiscal year. Seven trainees participated in the FY 2018-19 cohort, and the next cohort will occur in FY 2020-21.

For additional information about these programs, please contact Jason Yamamoto, Talent & Acquisition & Development Manager in the Department of Human Resources Workforce Development Division, 415 557-4926 or Jason.Yamamoto@sfgov.org, or your Mayor's Budget Analyst. It is likely that interest in these programs will be greater than program capacity; as a result only selected departments will be able to participate.

Instruction #9: Consider independent reviews and audits in developing budget submissions
Departments are to consider independent reviews and audits such as Civil Grand Jury reports, audits by the Controller's Office, and reports by the Budget and Legislative Analyst's Office in developing their budget submissions.
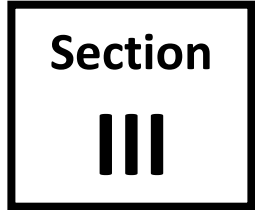
Budget Submission Forms and Instructions

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

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

<u>To be completed by</u>: All two-year rolling budget departments should complete this form. Departments with commissions should also submit a copy of the budget presentation and supporting documents given to their commission. The information needed to respond to items 1 – 6, below, is available through eTurns and audit trail reports.

<u>Instructions</u>: Using Form 1A department response column, departments should respond to the 11 specific requests for information, as listed below, including specific FTE and dollar amounts where appropriate. This form should give a high-level narrative, explaining budget changes submitted in department phase. Forms 2A, 3A, and 3B provide the opportunity for account level notations. Form 1A specifically addresses the following:

1. **Expenditures**: What expenditure changes did your department submit from base? Please differentiate between General Fund and non-General Fund.

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

3. **Sustainability and Efficiency Proposals:** Did your department submit your Sustainability and Efficiency proposals in the budget system? If yes, please discuss the components of your proposals? What revenues were increased and/or what costs were reduced? Contingency savings proposals should not be loaded into the budget submission and should be reflected in Form 4 Contingency Proposal.

4. **Major Changes/Initiatives**: What major changes is your department proposing? Please include the fiscal impact of any proposal. Include detail related to position changes in section below.

   Select initiatives or programs chosen by the Mayor's Office may require additional information through the new Accountability and Equitable Outcomes form, following departmental budget submissions.

5. **Position Changes:** Did your department include changes to positions or special classes? Please highlight any related to Major Changes/Initiatives. What is the overall General Fund cost impact of substitutions and or deleted FTE?

Details of changes should be reflected on Form 3B (Position Changes) and in the updated organizational chart reflecting changes. Please remember, no increases to FTE should be loaded in to the budget system. If your department is reprioritizing existing FTE to create a new position, please clearly explain the reallocation of resources in Form 3B.

6. **Interdepartmental Services**: Is your department proposing any increases/decreases to non-citywide work orders? Please explain these changes. Is the partner department (recipient or sender of funds) in agreement? Departments should only load changes that have been discussed with the partner department prior to submission.

   Please remember, departments should not change Centrally Loaded Interdepartmental Services as outlined in Budget Instructions.

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

8. **Prop J**: Please identify each of the existing Prop Js that your department will be submitting for BY. Additionally, if your department's budget propose any NEW contracting out of work previously done by City workers for BY, please explain.

9. **Transfer of Function:** Is your department requesting any Transfer of Functions of positions between departments? If so, explain. Is the other department aware and in agreement? Please do not load Transfers of Function into the budget system. Please detail on this form. Any approved transfers will be implemented in Mayor phase.

10. **Interim Exceptions:** Is your department requesting any interim exceptions new positions that are 1.0 FTE and would start on July 1st, rather than 0.77 FTE and starting in October?)? If so, for what reason? **Note that there will be no changes to the budget in PeopleSoft during the period between the approval of the Interim budget on June 30th and the upload of the final budget in late July/early August.**

11. **Fellowship Programs:** Did your department apply or plan to apply to any of the citywide fellowship programs? If so, which programs? Please give a brief description of the proposed project.

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

Form 1B: Sustainability and Efficiency Savings Proposal

To be completed by: All two-year rolling budget departments that receive General Fund support.

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

Form 1C: Department Budget Summary

To be completed by: All two-year rolling budget departments.

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

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

Form 2A: Department Revenue Report

To be completed by: All two-year rolling budget departments.

Overview: Form 2A should reflect all revenues including state and federal revenues and grants, licenses, permits, fines and service charges. For multi-year grants, budget only the FY 2019-20 and FY 2020-21 portions of the grant award.

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

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

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

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

Form 2B: Fees and Fines

To be completed by: All two-year rolling budget departments.

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

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

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

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

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

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

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

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

Form 2C: Fee Cost Recovery

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

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

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

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

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

Form 3A & 3B: Uses

Form 3A: Expenditure Changes

To be completed by: All two-year rolling budget departments.

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

Explanations for changes in expenditures require the same information required for changes in revenues. Departments should be as precise as possible, and show all calculations used in estimating increases or decreases. If necessary, departments may increase program expenditure budgets by increasing departmental revenues or by rearranging expenditures from one program to another. Increases based upon new revenue require prior authorization from your Mayor's Budget Office analyst before loading into the budget system.

Form 3B: Position Changes

To be completed by: All two-year rolling budget departments.

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

Departments must indicate whether a proposed deletion or substitution of position will result in a layoff or whether the changes are being applied to vacant positions. **Departments must contact their Mayor's Budget Analyst prior to deleting any filled position in the budget system.**

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

For the addition of grant-funded positions, please contact your Mayor's Budget Office analyst prior to making entries.

If your department is reprioritizing existing FTE within your budget, and this necessitates creating a new position to offset a deletion, the new position should be entered to begin no earlier than Pay Period 7 and/ or no greater than 0.77 FTE. New positions funded by existing budget should only be entered to begin in Pay Period 1 and /or 1.0 FTE if departments are requesting an interim exception from the Mayor's Budget Office.

Form 4: Contingency Proposal

Form 4: Contingency Proposal

To be completed by: All two-year rolling budget departments that receive General Fund support.

Instructions: This form should be submitted using Oracle Business Intelligence report 15.10.001: Chart of Account Query, an eTurn from the PeopleSoft Reports & Analytics system. Please complete budget entries before running this report, including all entries related to your department's "Sustainability and Efficiency proposal" per the Mayor's Office Policy Instructions, then manually copy and paste into the official budget form, ensuring the report columns and form columns align. Locate the budget lines for expenditures and/or revenues relevant to your contingency proposal, and in the "BY Contingency Change Amt" (column AM) and "BY+1 Contingency Change Amt" (column AP) note the amount of General Fund revenue increase or expenditure reduction your department is proposing for your contingency plan. Finally explain the impact of the proposed expenditure reduction or the source of the proposed revenue increase in the "Explanation of Contingency Proposal" column (column AQ).

For any position-related proposals, please show salary and fringe reductions with a note explaining the specific job classes affected. For attrition or step savings adjustments as part of the contingency, it is fine to include a single line that sums salary and benefit changes. For all other job classes please show one line with all proposed salary changes, and a separate line for all proposed fringe benefit changes, and note the relevant job classes in the "Explanation of Contingency Proposal" column.

Equipment & Fleet Requests

If unable to access/view the form, please request access directly from the page or contact Anna Duning in the Mayor's Budget Office (anna.duning@sfgov.org).

Equipment and Fleet Deadline: All equipment requests, including vehicles, are to be submitted by Thursday, February 21, 2019.

Completed equipment requests will be evaluated in accordance with 1) the Mayor's Office Policy Instructions and guidelines described within the Budget Instructions; 2) department's justification and alignment with overall strategic and operational goals and objectives of the Department; 3) availability of funding in the Fiscal Year of request and 4) the Department's prioritization of equipment. Requests will also be evaluated in light of budget requests made in previous fiscal years and associated funding levels.

Department requests should be reasonable in both size and scope – reflecting on past equipment allocation amounts and the fiscal realities of the City as a whole.

Before making a request for new equipment, departments should visit the Virtual Warehouse managed by the Department of the Environment. The Virtual Warehouse is an exchange system for surplus items – office furniture, computers, equipment, and supplies – among City departments. All items in the Virtual Warehouse are free to City departments. By using these items rather than making new purchases, the City can save money and reduce its environmental impact by limiting waste. Visit the warehouse at: http://warehouse.sfenvironment.org/.

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

Items not meeting these criteria must be budgeted and loaded in materials and supplies. Do not include materials and supplies on this form.

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

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

The first two characters are the two-letter code for the department
The next two characters indicate the **second** half of the fiscal year (i.e., "20" for FY 2019-20)
The last two characters are sequencing numbers (01, 02, 03, etc.)

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

For equipment funded in operating budget, equipment numbers will be finalized following allocation of

citywide equipment during Mayor phase. **Please enter preliminary numbers in the request form.**

<u>Instructions</u>: Requests should include the following information (to be populated in form fields):
- Fiscal year
- Priority
- Equipment Number (see instructions above)
- Department ID
- Department Division
- Fund ID
- Project ID
- Activity ID
- Authority ID
- Price per unit
- Item description
- New/Replacement
- Type of equipment (e.g. IT, Vehicle, Other)
- If the request is for a vehicle, the department must provide:
  - Vehicle Type (drop-down)
  - Fuel Type (drop-down)
  - Term Contract information
  - Information about vehicle being replaced:
    - VIN
    - Vehicle Type
    - Year
    - Make and Model
    - In-Service Date
    - Total mileage/hours

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

Technology Project Proposals

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

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

Please Note: Do not submit duplicative requests to Capital Planning and COIT.
Deadline: All documents are to be submitted by **Friday, January 11, 2019.**

If you have any questions, please contact COIT staff:

Matthias Jaime	Jacalyn Mah	Lily Liang
Director	Budget & Performance Analyst	Admin Support
Matthias.Jaime@sfgov.org	Jacalyn.Mah@sfgov.org	Lily.Liang@sfgov.org
(415) 554-4568	(415) 554-6698	(415) 554-4577

Definitions

<u>Technology Project:</u> An initiative to build, adopt, or significantly update a technology to improve Department operations. Projects require additional resources such as materials & supplies, staffing, or professional services for initial development, which is limited within a defined start and end date. Costs associated with the on-going maintenance & support of an existing technology are not considered a project.

<u>Technology Materials & Supplies:</u> Expenses related to the routine maintenance of existing technology systems, including purchase of materials and supplies, should be part of a Department's operating budget and outlined on Forms 3A (Expenditure Changes) & 3B (Position Changes), unless these expenditures are included as part of a larger technology project.

<u>Technology Equipment:</u> Expenditures related to basic maintenance of technology systems or equipment. Unless expenditures are included as part of a larger technology project, all equipment requests should be made through the Equipment SharePoint form, detailed above. For example, PC refresh is not considered a project.

<u>Technology Budget Codes:</u> Technology projects should be budgeted using the following PS Account Numbers:

527610	Systems Consulting Services
549210	Data Processing Supplies
529110	DP/WP (Data Processing/Word Processing) Equipment Maintenance
531110	Data Processing Equipment Rental
535960	Software Licensing Fees
549730	Periodicals – Library Only
560610	Data Processing Equipment
561610	Data Processing Equipment – Lease/Purchase-Initial
562610	Data Processing Equipment – Lease/Purchase-Renewal
563610	Data Processing Equipment – Lease/Purchase-Finance Agency-Initial
564610	Data Processing Equipment – Lease/Purchase-Finance Agency-Renewal

Please note that when setting up project codes for IT projects that will use these accounts, it is important to identify the project type as well. Available project types for technology projects are "Technology," which are projects not funded through COIT, or "Technology C," which are funded through COIT.

Submission Guidelines

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

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

F$P Project Costing for Technology Project

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

Instructions to create and maintain projects and activities are available on the SF Employees Portal and the Controller's Accounting Policies and Procedures (Section 16: pp. 760-780).

Below are the recommended Work Breakdown Structure (WBS) for planning technology projects waterfall and agile methodologies:

Waterfall		Agile	
WBS ID	**Activity Name**	**WBS ID**	**Activity Name**
1	**Initiating**	1	**Initiating**
1.1	User Research	1.1	User Research
1.2	Requirements Analysis	1.2	Requirements Analysis
1.3	Develop Project Charter	1.3	Develop Project Charter
2	**Planning**	2	**Planning**
2.1	Verify & Validate User Requirements	2.1	Verify & Validate User Requirements
2.2	Develop Project Plan	2.2	Develop Project Plan
2.3	Secure Project Team	2.3	Secure Project Team
2.4	Initiate Procurement	2.4	Initiate Procurement
3	**Implementing**	3	**Iteration A** <development sprints>
3.1	Design	3.1	Design
3.2	Procure Hardware/Software/Staffing	3.2	Prototype
3.3	Prototype	3.3	User Testing
3.4	System Testing	3.4	Adjustments
3.5	Training & Change Management	3.4.1	Quality Assurance
3.6	Go Live	4	**Iteration B** <duplicates Iteration A>
4	**Closing**	5	**Closing**
4.1	Documentation	5.1	Documentation
4.2	Training & Change Management	5.2	Training & Change Management
4.3	End User Feedback	5.3	End User Feedback
4.4	Transition to Maintenance & Support	5.4	Transition to Maintenance & Support

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

Capital Budget Request

<u>To be completed by</u>**:** All departments with General Fund capital or Capital Planning Fund requests.

<u>Instructions</u>: Submit FY 2019-20 and FY 2020-21 Capital Budget requests to the Office of Resilience and Capital Planning Program (ORCP) via the <u>Capital Planning & Reporting System (CPRS)</u> by **Friday, January 11th, 2019.** Please contact Hemiar Alburati (<u>hemiar.alburati@sfgov.org</u>) if you need help with login credentials for CPRS.

Funding is not guaranteed for projects that are already in the Capital Plan or budgeted/funded for FY 2019-20 in the last budget cycle; therefore, **be sure to submit a formal budget request for each project**. Even for projects that have been funded for FY 2019-20 according to the last approved budget, a new request must be made. As always, renewal projects will be prioritized and should make up the majority of budget requests. Please make sure to prioritize all requests by assigning a "Dept Priority," provide vetted cost estimates, prioritize projects that can be executed in a timely manner, and provide PeopleSoft Chart fields as requested.

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

The Capital Planning Committee (CPC) will review Capital Planning staff recommendations from February to March 2019. Once projects are approved by Capital Planning Committee and the Mayor's Office, they will be loaded into the budget system centrally**.**

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

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

Please note:

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

Department Budget Submission Checklist

<u>To be completed by</u>: All two-year rolling budget departments.

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

Department Name: _____

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

    ☐ **Proposed Sustainability and Efficiency Savings Loaded in BPMS** via **Target Reports:** Printed report from GFS Target, reports #15.40.001 & 15.40.002

    ☐ **Department Budget Summary:** Submission includes copy of report # 15.50.012.

☐ **Revenue Report:** Completed "Form 2A: Revenue Report."

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

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

☐ **Expenditure Changes:** Completed "Form 3A: Expenditure Changes."

☐ **Position Changes:** Completed "Form 3B: Position Changes."

☐ **Contingency Proposal:** Completed "Form 4: Contingency Proposal."

☐ **Proposition J Description, Summary, City Cost, Contract Cost**: Required for all existing or new Prop Js for non-fixed budget departments for FY 19-20.

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

☐ **New Legislation:**
    ☐ Included draft legislation that department would like to submit with the budget; or,
    ☐ Draft legislation is progress at this time. A description of the proposed changes is included in the "Summary of Major Changes" table. A draft will be provided to the Mayor's Office by 3 /1/2019.

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

For Chief Financial Officer/Budget Manager:

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are either included in this submission or have been submitted through the proper online forums.

Full Name: _____

Signature: _____

Controller's Technical Instructions

<div style="float:right; border:2px solid black; padding:10px; text-align:center;">

Section

IV

</div>

Summary of Major Changes this Year:

This year we have had a few technical changes this year, which are explained in more detail later in these instructions. Below is a summary:

Audit trails as budget submission report format: Note that some forms have been replaced with audit trails. This will automatically produce the total budget changes and budget changes per line without requiring manual calculations. Please see the forms section of these instructions.

Grant Fund Titles: Some grants were incorrectly labeled as Federal during the FAMIS to PeopleSoft conversion last year. A list of the funds with the titles that have had the term "Federal" removed can be found in the Grants section of these instructions.

Policy Designation: Fixed Budget departments should identify all changes that exceed increasing an expenditure by 10%, or were reduced last year by the Mayor or the Board for FY 2019-20, or any $ increases beyond the total dollar amount of the department budget that was approved last year, with the "P" change type. Please see the Fixed Budget section of these instructions.

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

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

Prop Js –For fixed budget departments, both last year's BY (FY 2018-19) and BY+1 (FY 2019-20)) were submitted to the Board. Non-fixed budget departments should submit the new BY (FY 2019-20) Prop Js with budget submissions on February 21st. **Even if non-fixed budget departments submitted FY** 2019-20**Prop Js with last year's budget, they were not reviewed and must be resubmitted by February 21st.** Fixed budget departments do not need to resubmit a FY 2019-20Prop J that was approved last year unless there have been changes since the submission that were not related to City salary COLAs.

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

Sources
Revenue Policy

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

The annual proposed budget shall include:

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

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

San Francisco Charter Section 9.102 provides:

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

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

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

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

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

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

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

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

Revenue Forms
Revenue forms 2A, 2B and 2C are due to the Controller's Budget Office by the Department Budget Request submission deadline of Thursday, February 21st, 2019.

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

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

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

Reference Guide for Revenue Budgeting

1. **Property Taxes** **(Account Lvl 5 Name 4100, Account codes 410110-410999)**

   Business Taxes **(Account Lvl 5 Name 4110, Account codes 411110-411310)**

   Other Local Taxes **(Account Lvl 5 Name 4120, Account codes 412110-412999)**

   Franchises **(Account Lvl 5 Name 4200, Account codes 420630-420640**)

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

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

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

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

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

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

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

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

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

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

5. **Intergovernmental Revenues**

   Federal (Account Lvl 5 Name 4400, Account codes 411401-444999)

   State (Account Lvl 5 Name 4450, Account codes 411601-448999)

   Other (Account Lvl 5 Name 4490, Account codes 411801-449999)

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

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

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

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

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

   Transfers In (Account Lvl 5 Names 4910-4950, and corresponding account codes)

   Unappropriated Fund Balance (Account Lvl 5 Name 4999, Account codes 499998-499999)

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

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

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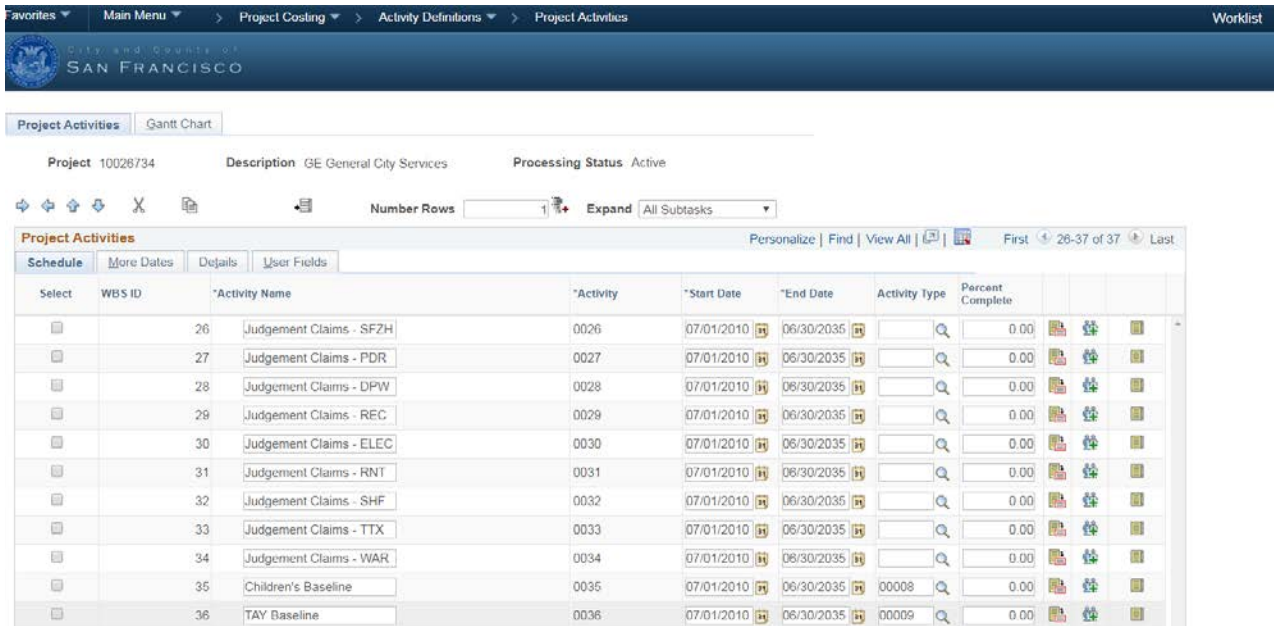
Uses (Expenditures)

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

Reference Guide for Expenditure Budgeting

Children and Youth Baseline Spending

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

An example:

General Administration

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

Authority-Controlled and Account-Controlled Funds

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

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

Grants

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

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

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

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

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

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

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

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

For grants that are recurring or renewed each year with new award agreement or if a department receives operating grant awards on a different cycle than the City's fiscal year, department should request new grant project's ID for each respective budget year. If spending during the City's fiscal year is likely to be divided between two different grant awards, the department should show this by dividing the budget between the two grant project IDs.

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

Departments are encouraged to work with the Controller's Budget Office to balance all grants at the PeopleSoft project level before the department budget is submitted February 21st. The Controller has been provided with the authority to approve minor adjustments, prepared by departments, to reflect actual awards made if granting agencies increase or decrease the grant award amounts estimated in budget submissions. Departments should also provide documentation to the Controller's Office showing the revised grant awards.

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

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

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

Questions concerning grants should be directed to your fund accountant in the Controller's Office: **https://sfcontroller.org/sites/default/files/Documents/Accounting/AOSD%20Contact%20Roster%2006-16-18.pdf**

Grant Title Adjustment Process

During the budget process last year, some FAMIS to PeopleSoft conversion issues were noted regarding the title of Funds for grants. For the most part, grant Fund titles were converted with the term "Federal" included, although not all grants are from Federal Sources. As an approach to correct this, the Controller's Office Accounting Operations Division has approved the renaming of some funds, and these new names should appear in department's base budgets:

Fund ID	Last year Fund Title	New, Corrected Fund Title
10770	SR Neighborhood Dev-Grants Fed	SR Neighborhood Dev-Grants
11180	SR Child Youth&Fam-Grants Fed	SR Child Youth&Fam-Grants

11580	SR Community Health-Grants Fed	SR Community Health-Grants
11870	SR Culture & Rec Grants Fed	SR Culture & Rec Grants
12230	SF Grants; ENV Continuing Fed	SF Grants; ENV Continuing
12250	SF Grants; GSF Continuing Fed	SF Grants; GSF Continuing
12960	SR Human Welfare-Grants Fed	SR Human Welfare-Grants
13550	SR Public Protection-Grant Fed	SR Public Protection-Grant
14020	SR TC Grants; Continuing Fed	SR TC Grants; Continuing
14560	SR Senior Citizens-Grants Fed	SR Senior Citizens-Grants
31950	Treasure Island Grant Cont Fed	Treasure Island Grant Cont

Please reach out to your fund accountant for more information on this process.

Recurring Grant Project ID Set Up in PeopleSoft

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

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

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

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

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

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

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

Information Technology Projects Including Equipment and Software

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

Salary Items

General Information

Workdays:
BY, FY 19-20, has 262 workdays (26.2 pay periods) and BY+1, FY 20-21 has 261 workdays (26.1 pay periods).

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

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

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

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

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

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

Adjustments Pursuant to Memoranda of Understanding and Labor Agreements:
The budget system has been updated for pay increases and/or wage concessions contained in labor

agreements or memoranda of understanding (MOUs). Departments should not attempt to manually add cost of living adjustments to any specific job class salary and fringe benefit line items.

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

Non-Operating Budget Positions:
To allow for processing of position requisitions throughout the year, all City positions must be reflected in the Annual Salary Ordinance. The Salary Ordinance is extracted from the budget system, therefore the budget system allows for listing all positions. Off-budget positions will be listed in the budget; however, the budget system will not calculate associated salaries and benefits, and FTEs associated with off-budget positions will be excluded from the grand recap position report and other position reports of the operating budget that specifically reflect budgeted (funded) positions.

- Use position status indicator "O" to account for off-budget positions that are not funded from the annual budget (e.g. positions which are funded from multi-year capital projects or outside agencies).
- Departments must be able to provide supporting information showing justification and funding for non-operating budget "O" positions.

Position Coding

To input position data into the budget system, enter:

- classification code (4 characters);
- retirement indicator (appended to the classification code);
- position status indicator; and
- position action indicator.

Classification Code:

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

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

Retirement Indicator:

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

C   Regular City Retirement (Miscellaneous Employees)

E   Exempt from retirement. This indicator should be used for temporary, premium, holiday and

overtime pay that are not retirement pay-eligible. **Note: retirement membership is extended to non-permanent employees who have at least 1040 hours (6 months full time) of service.**

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

M State Retirement (Miscellaneous)

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

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

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

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

Position Status Indicator:

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

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

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

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

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

Position Action Indicators:

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

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

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

positive count/amount).

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

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

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

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

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

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

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

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

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

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

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

New Positions, Substitutions, Reassignments, & Temporary Exchanges

For proposed new positions, substitutions, and reclassifications, the following information must be included in the budget checklist and form 3B, Position Changes.

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

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

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

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

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

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

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

Departments must enumerate each substitution and/or reassignment Form 3B, showing the positions involved in each position trade and explaining the reason for the trade.

Account Codes: Salaries and Fringe Benefits

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

Temporary Salaries
Temporary salaries were previously entered by amount under separate subobjects without position detail in the budget system. Please note that temporary salaries are still distinguished by job classification TEMPM, but are now budgeted under the same account as regular salaries. Thus, in tracking temporary salary expenditures, departments must break down expenditures in regular salaries account 5010 by job classification.

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

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

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

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

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

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

- Retirement – SFERS City 513010, 513030or PERS, 513090
- Retirement Pick-up, 513710
- Social Security, 514010
- Social Security – Medicare, 514020
- Health Service – City Match, 515010
- Dependent Health Coverage, 515710
- MEA Flexible Health Benefits, 519110

or,

(b) Manually entered fringe benefits:

- Health Service – Retiree Health Subsidy Cost, 515610
- Health Service – Administrative Cost, 515110
- Dental Benefits, 516010
- Unemployment Insurance, 517010

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

513000-513090   City or PERS Retirement
These accounts are computed based on the retirement indicator.

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

	BY (FY 19-20)	BY+1 (FY 20-21)
SFERS Miscellaneous Employees*:		
Less than $60,757 per year	24.5%	25.1%
Between $60,757 and $121,534 per year	21.1%	21.7%
Greater than $121,534 per year	20. 6%	21.2%
SFERS Uniform Employees* (Police and Fire)		
Less than $60,757 per year	20.5%	21.0%
Between $60,757 and $121,534 per year	20.5%	21.0%
Greater than $121,534 per year	20.5%	21.0%
CalPERS Employees*		
Less than $60,757 per year	34.9%	39.4%
Between $60,757 and $121,534 per year	34.9%	39.4%
Greater than $121,534 per year	34.9%	39.4%

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

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

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

513710-513790   **Retirement Pick-up**

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

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

514000-514010   **Social Security Tax (FICA)**

The Social Security tax rate remains the same at 6.20% for BY and BY+1 for both the employer and the employee. The fiscal year 2020 and 2021 wage bases are capped at $138,900 and $145,350, respectively.

514020   **Social Security - Medicare**

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

515010   **Health Service - City Match**

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

515710   **Health Service - Dependent Coverage**

This refers to the City's cost for paying for the health care for employee's dependents. The Controller's Office will budget these amounts based on MOUs and Health Service enrollment records. An estimated medical inflation factor has been included in the baseline budget. This benefit will be updated by the Controller's Budget Office as actual data is received.

515510   **Health Service - Administrative Cost**

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

515610   **Health Service – Retiree Health Subsidy Cost**

This account captures the contribution that the General Fund-supported and Enterprise departments make toward c u r r e n t retirees' health care. If the employee is vested for health service upon retirement, the department that the employee retires from will receive the budget and charges for that retiree's health service subsidy, regardless of the employee's employment history. The Controller's Budget Office will enter the amount into the budget system, based on information from the Health Service System.

516010   **Dental Benefit**

The BY and BY+1 average rates of contribution are updated in the budget system by the Controller's Budget Office and can be referenced by running Report 15.15.002. The amounts are computed in the budget system by multiplying the City contribution by the number of employees shown in the budget. An estimated medical inflation factor has been included in the baseline budget. This benefit is updated as actual data is received from the Health Service System

517010   Unemployment Insurance

The City reimburses the State for any unemployment benefits paid to former City employees. The current budgeted rate for BY and BY+1 can be referenced by running Report 15.15.002. The budgeted rate for unemployment insurance costs may change because of factors including required minimum benefit payments, the number of projected staff layoffs, and the number of previously laid-off staff still collecting benefits. The Controller's Budget Office updates this rate upon review of the balance in the unemployment insurance fund.

519110   Flexible Benefit Package

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

519010   Fringe Adjustments-Budget

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

Non-Salary Items

General Information

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

Account Codes

520190/520290   Department Overhead/ Division Overhead

Use account 520190 for department-level and account 520290 for division-level administrative costs.

520100   Overhead Recovery

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

520010   Indirect Cost Reimbursement / City Overhead (Full Cost Plan)

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

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

521030   Air Travel
521050   Non-Air Travel

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

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

522000   Training

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

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

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

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

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

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

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

Proposition J Requirements

All departments that have or will have Proposition J "Prop J" certified contracts during BY must submit a Prop J analysis to the Controller's Office with its budget submission, per the San Francisco Charter. In even number years, departments with fixed budgets shall submit Prop J analyses for both BY and BY+1. **All other departments should only submit a Prop J analysis for BY.** Please note that for fixed budget departments, if the only change to a Prop J Analysis is the inclusion of new Cost of Living Adjustments on the "city side", it is not necessary to resubmit the Prop J. The purpose of this analysis is for the Controller's Office to certify that it is less expensive or would be less expensive for a service to be delivered by a private contractor instead of by City employees performing the work. Departments are asked to submit the components of the contracted work, including salary and benefit costs, materials and supplies, equipment and/or capital items that would be required by the City to perform the same work. The City costs should also be provided, so that a side-by-side comparison identifies the cost difference between a contractor vs. city staff performing the work.

Once the Controller has analyzed the submission materials and determined the contracting alternative is less costly, a formal certification letter is issued to the submitting department. Ultimately, the Office of Contract Administration awards the contract once all contracting requirements have been met and funds encumbered. For fixed budget departments, if your department received Prop J approval from the Board of Supervisors for last year's BY+1, this year's BY, during the prior year's budget cycle and none of the assumptions have changed other than negotiated COLAs for "City side" positions, it is not necessary to request approval again for BY during the current budget process. **Please note, for fixed and non-fixed budget departments <u>any new Prop J contracts</u> should be submitted for BY along with the department's budget submission.**

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

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

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

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

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

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

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

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

Equipment Purchase and Equipment Lease-Purchase

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

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

Equipment Numbers
Each equipment item must be detailed as part of the budget request. In the budget system, a six- character equipment number is used to distinguish each equipment item. The first two characters are the two-letter code for the department. The next two characters indicate the SECOND half of the fiscal year (i.e., "20" for FY 2019-20), and the last two positions are sequencing numbers. A separate field indicates whether the item is new "N" or replacement "R" equipment. **For equipment funded in operating budget, equipment numbers will be finalized following allocation of citywide equipment during Mayor phase.**

Account Codes

560000 Equipment Purchase
The City's accounting policy defines equipment as those items having a unit cost of over $5,000 and a useful life of three years or more. Equipment includes moveable personal property of a relatively permanent nature and of significant value such as furniture, machines, tools and vehicles.

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

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

563990 New Lease Purchases (CCSF Finance Corporation)
The CCSF Finance Corporation is the City's non-profit corporation set up to lease purchase equipment and is

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

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

Capital Projects and Facilities Maintenance

Please refer to in the Capital Budget Request form instructions in the Mayor's Budget Office's instructions for more information.

Interdepartmental Services
(Formerly known as Work Orders)

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

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

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

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

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

Account Codes

The following is a subset of IDS account codes with general descriptions. Please refer to **Section 1 - New Instructions & Key Reminders** of these instructions for specific instructions regarding citywide interdepartmental services and other citywide budget entry accounts.

581xxx   Services of Other Departments

The requesting department budgets in an account associated with the performing department. See the Chart of Accounts for a complete list of account codes to use. The following outlines the use of the citywide account codes.

Required Interdepartmental Services that will only be adjusted during the Mayor phase of the budget process are indicated with an "R":

581245   GF-CON-Information System Ops, R

581245 covers the operating costs incurred by the Controller's Office Systems Division. The Systems Division provides services to departments by operating and maintaining the City's Financials and Procurement System, People & Pay System, Reports & Analytics System, and SF Open Book. The Mayor's Budget Office and the Controller's Office will determine the IDS amounts required of each department to sustain the level of service required.

581130   GF-Controller Internal Audits, R

581130 covers the services provided by the Controller's City Services Auditor Division (CSA). The City Charter, Appendix F, section F1.113 allocates 0.2% of the City's overall budget, appointed by fund and excluding bond related debt, to CSA. Departments will be charged directly for CSA staff time, professional services, and associated project costs based on an hourly rate for CSA staff time and direct expenditures for all other costs. Department projects will be budgeted in each department's IDS and billed on a quarterly basis.

581210   DT Technology Infrastructure, R

581210 covers IT enterprise services provided by Department of Technology (DT), such as maintaining the City's data networks, internet access, 800 MHz emergency radio system, and enterprise application support. DT works with departments, the Mayor's Budget Office and the Controller's Budget Office to determine the interdepartmental services amounts required of each department to sustain basic levels of service. Additional Department-specific technology projects requiring DT support are budgeted separately using account 581140. For more information, contact Elaine Benvenuti at Elaine.Benvenuti@sfgov.org or 415-581-3923.

581140   DT Technology Projects

581140 is for DT Department-specific projects and services not included in the base network infrastructure support covered by the Department's infrastructure allocation in account 581210. This includes facility wiring projects and special technology installations or purchases managed by DT. These requests are usually funded from Departmental project or facility maintenance budgets. For more information, contact Elaine Benvenuti at Elaine.Benvenuti@sfgov.org or 415-581-3923.

581280   DT SFGov TV Services

581280 covers costs for services provided by SFGTV to client departments, which include video production, meeting coverage, and video streaming services. For more information, contact Jack Chin at [Jack.Chin@sfgov.org or 415-554-4109.](mailto:Jack.Chin@sfgov.org)

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

581360   DT Telecommunications Services , R
581360 covers telecommunications system monthly charges, maintenance and support, including landlines, cellular phone service, satellite phone service, circuits, pagers, PBX maintenance, and Voice over Internet Protocol (VoIP)/unified communications systems. DT provides each department their budget recommendation for FY 19-20 and FY 20-21 based on the department's detailed analysis of usage activity and future plans provided by Departments. For more information, contact Elaine Benvenuti at Elaine.Benvenuti@sfgov.org or 415-581-3923.

581430   GF-HR-Equal Employment Opportunity, R
581430 records the cost of the Citywide Equal Employment Opportunity program and is based on the number of employees in each fund.

581440   GF-Recruitment and Assessment Work Order
Human Resources recovery for special exams and classification work is budgeted in 581440.

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

581460   Workers' Compensation, R
Worker's Compensation for departments is budgeted in account 581460. For the BY base budget, the Controller's Budget Office will roll over the adopted Board amount from the prior year's BY+1. For questions, please contact Stanley Ellicott at 415-701-5833. This is a citywide IDS and will be loaded in Mayor phase.

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

581480   Employee Relations/Negotiations, R
Account 581480 records the cost of citywide employee relations and negotiations and is based on the number of employees in each fund.

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

581620   Human Resources Management System, R
Costs of the PeopleSoft/Human Resources Management and Benefits Administration System (Project eMerge) are based on the number of active employees and budgeted in 581620. This is a citywide IDS and will be loaded in Mayor phase.

581820/581790   Reproduction and Mail Services, R

581820 and 581790 are for reproduction and mail services, respectively. ADM will work with departments and the Mayor's Budget Office to determine the IDS amounts for these services.

581051/581064/581063   Water/Power/Sewer Service Charges, R

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

486xxx   Recoveries

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

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

Reports

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

15.10.001 Chart of Account Query – formerly referred to as the "subobject eTurn", this report represents the departmental budget as of the day it is generated, typically representing all budget changes as of the night before.

15.10.002 Position Only Query – commonly referred to as the "position eTurn" this report represents the position FTE and salary amount contained in the departmental budget the day it is generated, typically representing all position changes as of the night before.

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

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

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

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

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

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

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

Appendices

Appendix A: Vehicle Leasing Program and Vehicle Purchases

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

Vehicle Leasing Program

Fleet Management administers an internal Vehicle Leasing Program for general-purpose sedans and light-duty pickup trucks/vans (up to 10,000 pounds gross vehicle weight rating). Enterprise departments whose light duty vehicles are not maintained by Central Shops are not covered by this program, nor are emergency response vehicles. Fleet Management acquires vehicles, and then charges departments annually for them on a pay-as-you-go basis. Lease rates cover maintenance and normal repair.

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

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

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

- **Insurance**: As with most city owned vehicles, lease program vehicles are covered under the City's self-insurance program.

- **Accidents or neglect**: Lease rates cover routine maintenance and repairs, except for those related to accidents, vandalism and driver abuse or neglect, which will be charged separately to the department.

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

Departments also may request to increase the number of vehicles they lease. Such requests will be reviewed by Fleet Management and the Mayor's Budget Office. Departments should not submit budget requests for purchase of vehicles that are already available through the vehicle leasing program. Departments seeking to

acquire such vehicles should contact Tom Fung, Fleet Management, at (628) 652-5622 for program information and budgeting considerations.

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

Vehicle Purchasing Program: Budget Requests

1. Complete Budget Request Form (SharePoint Form).
2. Prepare vehicle preliminary specifications (a purchase request under a citywide term contract does not require final specifications).
3. Submit completed Equipment SharePoint Form and vehicle specifications by Department Budget Request submission deadline.
4. Justification is required if requesting increases to fleet size.
5. Conditional Fleet Approval may be granted once preliminary specifications have been submitted. Final Fleet Approval cannot be granted until final specifications have been submitted.
6. It is the responsibility of the requesting department, following Fleet Approval of a vehicle acquisition request, to ask Fleet Management for any needed HACTO waiver.

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

Implementation of Healthy Air and Clean Transportation (HACTO) Ordinance: HACTO aims to assist the City in achieving its air pollution and greenhouse gas reduction goals. The ordinance applies to all general-purpose vehicles owned, leased or rented by the City and was recently amended by the Board of Supervisors on July 7, 2015 in adopting Ordinance No. 16-15. The amended ordinance requires the adoption and implementation of policies to:

1. Optimize the size and utilization of the City's general-purpose fleet;
2. Use telematics and vehicle assignment systems to promote the optimization of the City's fleet utilization and minimization of environmental harm resulting from the use of the City's fleet; and
3. Reduce average per-mile greenhouse gas emissions by not less than 4% by the end of FY 2016-17 and not less than 15% by the end of FY 2020-21.

Pursuant to the ordinance, certain qualifying circumstances are exempted from HACTO requirements including emergency vehicles of Public Safety Departments (Police, Sheriff, Fire, Animal Care and Control and Medical Examiner) and buses of the San Francisco Municipal Transportation Authority.

Waivers
1. Waivers will be handled on a vehicle by vehicle basis.
2. Justification for waivers from the vehicle reduction portion of the HACTO will need to be submitted as part of the department's annual HACTO plan.
3. Justification for waivers from the Zero Emissions Vehicle requirement will be submitted on the Equipment Acquisition Request Form.

If you have questions regarding the Healthy Air and Clean Transportation Program Ordinance or the clean air vehicle policy please contact Fleet Management.

Standard Vehicle Equipment Unit Costs & Purchasing: The Office of Contract Administration, Purchasing Division, has awarded four vehicle term contracts: Sedans (TC 72306), Trucks and Vans (TC 72503), Short Bed Trucks (TC 72503-A), and Police Pursuit Vehicles (TC 72305). Please visit http://admweb.sfgov.org/AdminServices/fleetmgmt/Workshops.htm for "Guidelines for Vehicle Purchasing" and contact the City's Fleet Buyers for questions regarding estimated unit costs and vehicle purchases.

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

Appendix B: Key Tips for Using BPMS

Detailed training materials and new user instructions are available at http://budget.sfgov.org.

Accessing BPMS

- Number one tip: Please use Internet Explorer to utilize the budget system; if this is absolutely not possible then the only other recommended web browser is Chrome.
- Navigate to http://budget.sfgov.org and select the relevant entry section, i.e. Position, Non-Position, Capital, or Revenue Transfers.
- Log in with your credentials. After logging in, you will land on the Contributor main page.
- **E-Lists**: On the left-hand side of the page, you will see the three-digit department code(s) to which you

have access. These codes expand to show the e-lists available for entry. As a reminder, e-lists are used as a way of subdividing a departmental budget to facilitate navigating to the correct area for entry. E-lists are structured by department, division (if available), section (if available), and fund. For instructions on using the eTurnaround reports to identify the correct E-List to access for entries, please refer to the section on Identifying E-List to Access for Making Entries.

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

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

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

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

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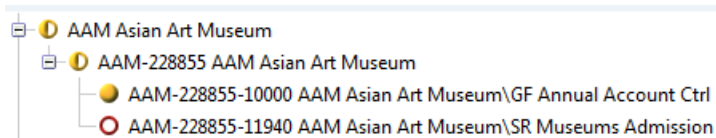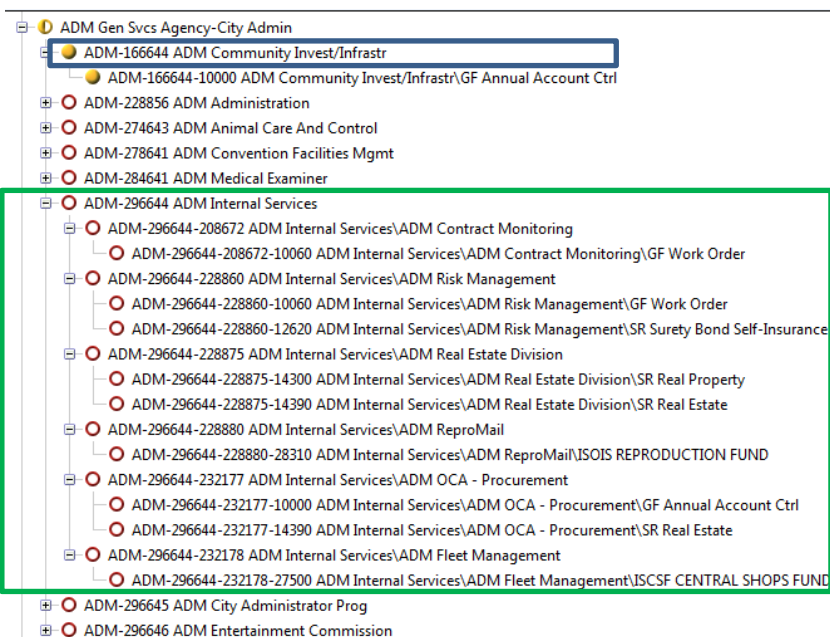
| **E-list** | **PeopleSoft Department Tree** |
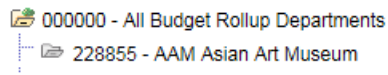
**E-Lists for AAM.

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

| **E-list** | **PeopleSoft Department Tree** |
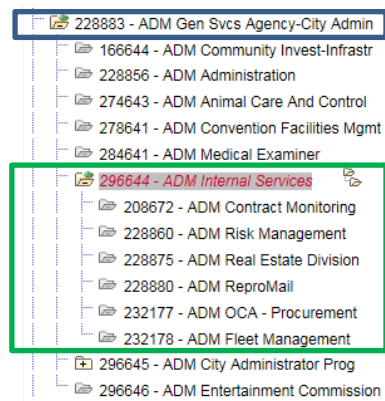
**E-Lists for ADM.

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

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

The eTurnaround (eTurn) reports: 15.10.001 Chart of Account Query, and the 15.10.004 Position and Calc'd Benefits Query; serve as the reference for identifying the e-List to access for making position and non-position entries. Specifically, the 15.10.001 Chart of Account Query and the 15.10.004 Position and Calc'd Benefits Query eTurn reports contain columns including 1) Dept Division, which lists the PeopleSoft division codes; 2) Dept Section, which lists the section codes; and 3) Dept ID, which lists the lowest-level department codes. The lowest-level department code and fund code must be identified prior to making an entry. To identify the correct e-List to access, the division code and the section code for the lowest-level department code must be identified using the eTurns. The discussion below illustrates the steps for identifying the correct e-List to access using the eTurnaround reports for different PeopleSoft department tree hierarchies.

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

eTurn

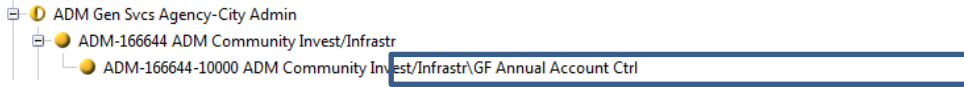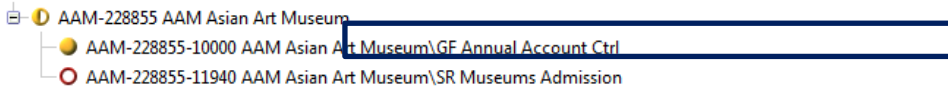| GFS Type	Dept	Dept Division	Division Description	Dept Section	Section Description	Dept ID	Dept ID Description	Fund ID	Fund Title
GFS	ADM	296644	ADM Internal Services	208672	ADM Contract Monitoring	208672	ADM Contract Monitoring	10060	GF Work Order

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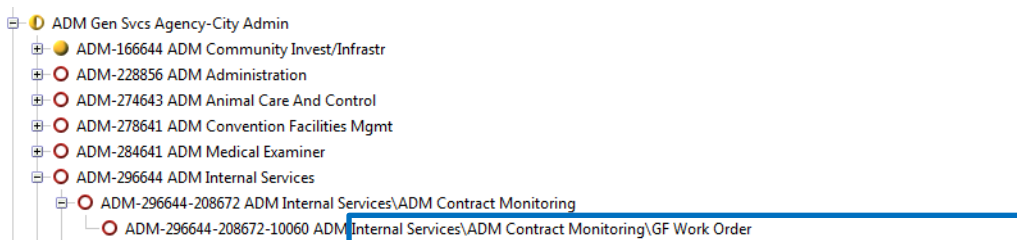
**Using the eTurns to identify the correct e-List to access when the department tree hierarchy contains division and section codes.

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

eTurn

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

Corresponding e-List

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

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

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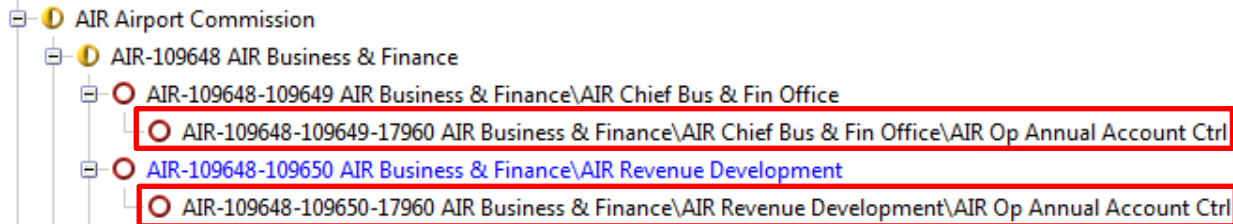
eTurn

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

Corresponding e-List

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

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

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

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

**Lowest-level e-Lists

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

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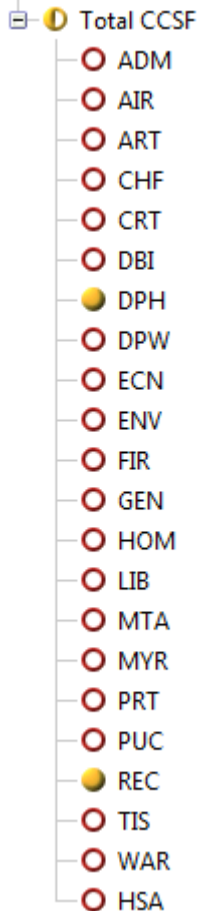
**E-list for Revenue Transfer application. The E-list for Capital is similar.

Appendix G: Entries in the Revenue Transfer Application

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

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

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

Transfer All Phase – Default View with TRIO as Context

Transfer All Phase – With TRIO as Row Identifier

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

context view. When the TRIO code appears as a row value, the user may make transfer entries for several TRIO codes in a single grid. Change amounts are entered for BY and BY+1 in the Transfer Out Entry Cube for the out fund, and the same change amounts are auto-generated in the Transfer In Entry Cube for the in fund. BPMS prevents users from making entries in the Transfer In Cubes.

Transfer Out Entry Cube – Before Making an Entry

Transfer In Entry Cube – Before Making an Entry

Transfer Out Entry Cube – After Making an Entry

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

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

Appendix H: Sample Budget Certification Letter

{Date}

Kelly Kirkpatrick, Mayor's Budget Director
City and County of San Francisco City Hall, Room 288

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

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

RE: Adopted Budget for FY 2019-20 & FY 2020-21

Ladies and Gentlemen:

I hereby certify, in conformance with San Francisco Charter Section 9.115 and San Francisco Administrative Code Section 3.14, that the funding provided in the budget for FY 2019-20 and FY 2020-21 as adopted by the Board of Supervisors is adequate for my department to meet service levels as proposed to the Board.

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

Sincerely,

{Department Head}
{Title}

cc: Marisa Pereira-Tully, Mayor's Deputy Budget Director
cc: Michelle Allersma, Controller's Office, Budget and Analysis Division Director

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

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

35	MTA	Municipal Transportation Agency (MTA)	Laura Busch	Yuri Hardin	Melson Mangrobang
25	MYR	Mayor	Raven Anderson	Mendy Ma	Jack Mok
37	BOA	Board of Appeals	Marie Valdez	Nick Leo	Maricar Gratuito
5	PDR	Public Defender	Christina da Silva	Nick Leo	Jane Yuan
38	POL	Police Department	Jillian Johnson	Nick Leo	Jane Yuan
39	PRT	Port	Lillian Patil	Edward de Asis	Maricar Gratuito
40	PUC	Public Utilities Commission	Christina da Silva	Edward de Asis	Jane Yuan
	PUC-CLP	PUC - Clean Power	Christina da Silva	Edward de Asis	Jane Yuan
92	PUC-CWP	PUC - Clean Water	Christina da Silva	Edward de Asis	Jane Yuan
32	PUC-HHP	PUC - Hetch Hetchy	Christina da Silva	Edward de Asis	Jane Yuan
47	PUC-WTR	PUC - Water	Christina da Silva	Edward de Asis	Jane Yuan
42	REC	Recreation & Park	Raven Anderson	Yuri Hardin	Melson Mangrobang
80	REG	Elections	Anna Duning	Ysabel Catapang	Maricar Gratuito
44	RET	Retirement System	Ashley Groffenberger	Nick Leo	Maricar Gratuito
65	RNT	Rent Arbitration Board	Lillian Patil	Mendy Ma	Maricar Gratuito
60	SCI	Academy of Sciences	Marie Valdez	Ysabel Catapang	Jane Yuan
6	SHF	Sheriff's Department	Anna Duning	Edward de Asis	Jane Yuan
75	TIS	General Services Agency - Technology	Anna Duning	Edward de Asis	Maricar Gratuito
8	TTX	Treasurer / Tax Collector	Lillian Patil	Michael Mitton	Maricar Gratuito
99	UNA	General Fund Unallocated		Michelle Allersma/ Risa Sandler	
7	USD	County Office of Education		David Ly	Melson Mangrobang
46	WAR	War Memorial	Christina da Silva	Ysabel Catapang	Jane Yuan
48	WOM	Department on the Status of Women	Anna Duning	Ysabel Catapang	Maricar Gratuito
	OCII	Office of Community Investment and Infrastructure	Raven Anderson	Risa Sandler	Melson Mangrobang
	TIDA	Treasure Island Development Authority	Marisa Pereira Tully	Risa Sandler	Maricar Gratuito

Mayor's Budget Office	
Raven Anderson	(415) 554-6617
Laura Busch	(415) 554-6485
Christina da Silva	(415) 554-6639
Anna Duning	(415) 554-6216
Ashley Groffenberger	(415) 554-6511
Jillian Johnson	(415) 554-6659
Kelly Kirkpatrick	(415) 554-6125
Lillian Patil	(415) 554-5169
Marisa Pereira Tully	(415) 554-6656
Marie Valdez	(415) 554-5965

Controller's Budget Office	
Michelle Allersma	(415) 554-4792
Edward de Asis	(415) 554-7663
Ysabel Catapang	(415) 554-5253
Yuri Hardin	(415) 554-7535
Nick Leo	(415) 554-7575
Carol Lu	(415) 554-7647 *(after May 2019)*
David Ly	(415) 554-7837
Mendy Ma	(415) 554-5247
Michael Mitton	(415) 554-6626
Risa Sandler	(415) 554-5254

Controller's Accounting Operations	
Maricar Gratuito	(415) 554-6627
Melson Mangrobang	(415) 554-5158
Jane Yuan	(415) 554-7546
Jack Mok	(415) 554-7509
Sally Chan	(415) 554-7418