

## Overview

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As noted in the May 2020 update to the Five-year Financial Plan, the City is facing a General Fund deficit of \$1.5 billion over the next two years. To balance the FY 2020-21 and FY 2021-22 budget, all departments are required to submit plans to reduce General Fund support, compared to the FY 2020-21 base budget, by an equivalent of 10% of adjusted General Fund support in FY 2020-21, growing to 15% in FY 2021-22. An additional 5% in FY 2020-21 is required to serve as a contingency, should fiscal conditions worsen.

Please fill out the following summary forms 1A, 1B, and 1C to lay out your proposal to meet your department's mandatory reduction and provide a clear, written description of resulting service and staffing impacts. Please also provide loadsheets in forms 2-4 to technically implement all changes required in the budget system that reflect the department's proposal. Form 1D is optional, but can be used by departments as a framework to discuss necessary core services and operations changes in response to the ongoing health crisis. (All budget impacts of these proposals should also be included in the summary form 1A.)

These General Fund mandated reduction plans are due to the Mayor's budget office by no later than **June 12, 2020 at 5pm**.

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## Guidelines for proposals:

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### 1. Mandatory Reduction Requirements

When developing reduction plans, please prioritize solutions that maintain core functions - even if at reduced service levels. Consider:

- Contract savings: reduce or cancel underperforming contracts, services that do not conform to physical distancing, or those supporting non-essential activities
- For necessary contracts, consider re-bidding at reduced rates
- Reduction of personnel costs, including elimination of vacant positions, attrition savings, or project suspensions
- Streamlining operations and consolidation
- New revenue options (being mindful of CY GF impact)

\*Note: Do not submit changes to your department's Pay-Go capital or COIT allocations in the FY20-21 or FY21-22 budget. Nishad Joshi from ADM's Capital Planning team and Matthias Jaime from COIT will reach out to departments to discuss their original capital submissions in light of CY rebalancing needs and newly constrained resources.

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### 2. Future Planning & Re-opening Considerations

Within the mandatory reduction requirements, departments should consider budget changes that are based on the following re-opening considerations:

- Identify core services - critical government functions
- Incorporate public health guidance in plans for re-opening operations
- Equity principles and considerations need to guide any service changes to ensure people can still access needed services in a safe manner
- Workforce: work from home & in-person services (how will physical space and supply needs change for work that must continue in person and work that can happen remotely?)
- Required public services: in-person & online considerations (what services can be moved online and/or should be delivered differently?)

**Baseline Budget per Turnaround Report**

0 budget (Multiple Items) Update 0 budget filter

| Row Labels               | Account Lvl 2 Title | Fund Title                   | Project Type Name | Values            |                      |
|--------------------------|---------------------|------------------------------|-------------------|-------------------|----------------------|
|                          |                     |                              |                   | Sum of Base Amt   | Sum of BY+1 Base Amt |
| <b>GFS</b>               | <b>Revenue</b>      |                              |                   | <b>5,436,907</b>  | <b>5,436,907</b>     |
|                          | Revenue             | GF Annual Account Ctrl       | Operating         | 1,930,000         | 1,930,000            |
|                          | Revenue             | GF Work Order                | Operating         | 3,506,907         | 3,506,907            |
|                          | <b>Expenditures</b> |                              |                   | <b>44,749,394</b> | <b>46,031,219</b>    |
|                          | Expenditures        | GF Annual Account Ctrl       | Operating         | 25,489,287        | 26,630,205           |
|                          | Expenditures        | GF Continuing Authority Ctrl | Operating         | 700,000           | 700,000              |
|                          | Expenditures        | Technology – COIT Fu         |                   | 15,053,493        | 15,053,493           |
|                          | Expenditures        | GF Work Order                | Operating         | 3,506,614         | 3,647,521            |
| <b>Self Supporting</b>   | <b>Revenue</b>      |                              |                   | <b>1,777,385</b>  | <b>1,403,836</b>     |
|                          | Revenue             | SR State Auth Special Rev    | Operating         | 1,717,385         | 1,343,836            |
|                          | Revenue             | SR Vital & Hlth Stat Fees    | Operating         | 60,000            | 60,000               |
|                          | <b>Expenditures</b> |                              |                   | <b>1,778,791</b>  | <b>1,853,549</b>     |
|                          | Expenditures        | SR State Auth Special Rev    | Operating         | 1,718,791         | 1,793,549            |
|                          | Expenditures        | SR Vital & Hlth Stat Fees    | Operating         | 60,000            | 60,000               |
| Total Expenditure Budget |                     |                              |                   | <b>46,528,185</b> | <b>47,884,768</b>    |
| <b>Total GFS Support</b> |                     |                              |                   | <b>39,312,487</b> | <b>40,594,312</b>    |

Activity ID (All)  
Class2 (All)

| Row Labels                   | Project ID   | Activity Title    | Sum of BY (FY 2020-21) FTE Change Entry and Value | Sum of BY (FY 2020-21) AMT Change Entry and Value | Sum of BY+1 (FY 2021-22) FTE CHANGE VALUE | Sum of BY+1 (FY 2021-22) AMT CHANGE VALUE |
|------------------------------|--|-------------------|---|---|---|---|
| Justification/Explai Fund ID |  |                   | Item #  |   |   |   |
| <b>GFS</b>                   | <b>BY 5% contingen</b>                               | 10000             |   |   |   |   |
|                              | 10001634   | Administration    | 159   | (0.78)  | (143,235)                                 |   |
|                              | 10001635   | Real Property     | 54  | (2.29)  | (373,649)                                 |   |
|                              | 10026674   | Customer Service  | 29  | (1.81)  | (231,334)                                 |   |
|                              | 10032516   | Personal Property | 120   | (2.85)  | (437,862)                                 |   |
|                              | <b>BY 5% contingency - increase attrition Total</b>  |                   |   | <b>(7.73)</b>                                     | <b>(1,186,080)</b>                        |   |
|                              | <b>BY 5% contingen</b>                               | 10000             |   |   |   |   |
|                              | 10001634   | Administration    | 157   | (499)   |   |   |
|                              | 10001635   | Real Property     | 52  | (1,223)   |   |   |
|                              | 10026674   | Customer Service  | 27  | (840)   |   |   |
|                              | 10032516   | Personal Property | 118   | (1,511)   |   |   |
|                              | <b>BY 5% contingency - reduce 1 day amount Total</b> |                   |   | <b>(4,073)</b>                                    |   |   |
| <b>GFS Total</b>             |  |                   |   | <b>(7.73)</b>                                     | <b>(1,190,153)</b>                        |   |

Activity ID (All)

| Row Labels             | Fund ID      | Class2    | Project ID | Activity Title | Sum of BY (FY 2020-21) | Sum of BY (FY 2020-21) | Sum of BY+1   | Sum of BY+1 (FY 2021-22) | AMT Should Be |
|------------------------|--------------|-----------|------------|----------------|------------------------|------------------------|---------------|--------------------------|---------------|
| <b>GFS</b>             | <b>10000</b> | 9993M_Z   |            |                | (32.66)                | (4,986,908)            | (32.39)       | (5,288,933)              | -21%          |
|                        |              | PREMM_E   |            |                |                        | 114,998                |               | 115,046                  |               |
|                        |              | STEMM_Z   |            |                |                        | (863,877)              |               | (863,130)                |               |
|                        |              | TEMPM_E   |            |                | 0.63                   | 75,544                 | 0.63          | 75,544                   |               |
|                        |              | (blank)   |            |                |                        | 49,847                 |               | 122,529                  |               |
|                        |              | Positions |            |                | 158.55                 | 25,034,637             | 158.55        | 26,336,686               |               |
|                        | <b>10020</b> | Positions |            |                | 17.00                  |                        | 17.00         |                          |               |
|                        | <b>10060</b> | 9993M_Z   |            |                | (1.64)                 | (274,874)              | (1.56)        | (274,730)                |               |
|                        |              | PREMM_E   |            |                |                        | 45,467                 |               | 45,467                   |               |
|                        |              | STEMM_Z   |            |                |                        | (8,141)                |               | (8,134)                  |               |
|                        |              | (blank)   |            |                |                        | (294)                  |               | (355)                    |               |
|                        |              | Positions |            |                | 21.75                  | 2,973,697              | 21.75         | 3,128,932                |               |
| <b>GFS Total</b>       |              |           |            |                | <b>163.63</b>          | <b>22,160,096</b>      | <b>163.98</b> | <b>23,388,921</b>        |               |
| <b>Self Supporting</b> |              |           |            |                | <b>10.70</b>           | <b>1,432,118</b>       | <b>10.70</b>  | <b>1,511,750</b>         |               |

Activity ID (All)

| FY 20-21 Personnel     |         |                                 |                                      |   |                                 |                                      |   |
|------------------------|---------|---------------------------------|--------------------------------------|---|---------------------------------|--------------------------------------|---|
| Row Labels             | Fund ID | Sum of BY Base (FY 2020-21) FTE | Sum of BY (FY 2020-21) FTE Should Be | Sum of BY (FY 2020-21) FTE Change Entry and Value | Sum of BY Base (FY 2020-21) Amt | Sum of BY (FY 2020-21) AMT Should Be | Sum of BY (FY 2020-21) AMT Change Entry and Value |
| <b>GFS</b>             |         | <b>183.23</b>                   | <b>163.63</b>                        | <b>(19.60)</b>                                    | <b>25,254,542</b>               | <b>22,160,096</b>                    | <b>(3,094,446)</b>                                |
|                        | 10000   | 146.10                          | 126.52                               | (19.58)   | 22,508,066                      | 19,424,241                           | (3,083,825)                                       |
|                        | 10020   | 17.00                           | 17.00                                | -   | -                               | -                                    | -   |
|                        | 10060   | 20.13                           | 20.11                                | (0.02)  | 2,746,476                       | 2,735,855                            | (10,621)  |
| <b>Self Supporting</b> |         | <b>12.40</b>                    | <b>10.70</b>                         | <b>(1.70)</b>                                     | <b>1,434,383</b>                | <b>1,432,118</b>                     | <b>(2,265)</b>                                    |
| <b>Grand Total</b>     |         | <b>195.63</b>                   | <b>174.33</b>                        | <b>(21.30)</b>                                    | <b>26,688,925</b>               | <b>23,592,214</b>                    | <b>(3,096,711)</b>                                |

| FY 21-22 Personnel     |         |                                   |  |   |                                   |   |
|------------------------|---------|-----------------------------------|--|---|-----------------------------------|---|
| Row Labels             | Fund ID | Sum of BY+1 Base (FY 2021-22) FTE | Sum of BY+1 (FY 2021-22) FTE Should Be | Sum of BY+1 (FY 2021-22) FTE CHANGE VALUE | Sum of BY+1 Base (FY 2021-22) Amt | Sum of BY+1 (FY 2021-22) AMT CHANGE VALUE |
| <b>GFS</b>             |         | <b>183.12</b>                     | <b>163.98</b>                          | <b>(19.14)</b>                            | <b>26,536,367</b>                 | <b>23,388,921</b>                         |
|                        | 10000   | 145.99                            | 126.79                                 | (19.20)                                   | 23,648,984                        | 20,497,741                                |
|                        | 10020   | 17.00                             | 17.00                                  | -   | -                                 | -   |
|                        | 10060   | 20.13                             | 20.19                                  | 0.06                                      | 2,887,383                         | 2,891,180                                 |
| <b>Self Supporting</b> |         | <b>11.40</b>                      | <b>10.70</b>                           | <b>(0.70)</b>                             | <b>1,509,141</b>                  | <b>1,511,750</b>                          |
| <b>Grand Total</b>     |         | <b>194.52</b>                     | <b>174.68</b>                          | <b>(19.84)</b>                            | <b>28,045,508</b>                 | <b>24,900,671</b>                         |

Activity ID (All)

| Row Labels             | Project ID   | Activity Title | Sum of BY (FY 2020-21) FTE Change Entry and Value | Sum of BY (FY 2020-21) AMT Change Entry and Value | Sum of BY+1 (FY 2021-22) FTE CHANGE VALUE | Sum of BY+1 (FY 2021-22) AMT CHANGE VALUE |                    |
|------------------------|--------------|----------------|---|---|---|---|--------------------|
| <b>GFS</b>             | <b>10000</b> | 10001634       | Administration                                    | (3.38)  | (674,005)                                 | (4.16)                                    | (867,359)          |
|                        |              | 10001635       | Personal Proper                                   | -   | -   | -   | -                  |
|                        |              |                | Real Property                                     | (4.50)  | (688,982)                                 | (3.94)                                    | (603,150)          |
|                        |              |                | Technical Servic                                  | -   | -   | -   | -                  |
|                        |              | 10001636       | Recording   | (0.36)  | (71,023)                                  | (0.85)                                    | (153,728)          |
|                        |              | 10026674       | Customer Servic                                   | (2.61)  | (314,839)                                 | (2.84)                                    | (358,060)          |
|                        |              | 10032514       | Exemptions  | 0.19  | (7,390)                                   | (0.06)                                    | (39,283)           |
|                        |              | 10032516       | Personal Proper                                   | (5.74)  | (849,221)                                 | (4.17)                                    | (634,393)          |
|                        |              | 10032517       | Transactions                                      | (3.18)  | (478,365)                                 | (3.18)                                    | (495,270)          |
|                        | <b>10020</b> | 10022465       | Technology Infr                                   | -   | -   | -   | -                  |
|                        |              | 10022471       | Assessment App                                    | -   | -   | -   | -                  |
|                        |              | 10022472       | Pre-Developme                                     | -   | -   | -   | -                  |
|                        | <b>10060</b> | 10001635       | Real Property                                     | -   | -   | -   | -                  |
|                        |              | 10032515       | Real Property V                                   | (0.02)  | (10,621)                                  | 0.06                                      | 3,797              |
| <b>GFS Total</b>       |              |                |   | <b>(19.60)</b>                                    | <b>(3,094,446)</b>                        | <b>(19.14)</b>                            | <b>(3,147,446)</b> |
| <b>Self Supporting</b> |              |                |   | <b>(1.70)</b>                                     | <b>(2,265)</b>                            | <b>(0.70)</b>                             | <b>2,609</b>       |

| FY 20-21 Non-Personnel |                               |                                       |   |
|------------------------|-------------------------------|---------------------------------------|---|
| Row Labels             | Sum of BY (FY 20-21) Base Amt | Sum of BY (FY 20-21) Should Be Amount | Sum of BY (FY 20-21) Change Entry and Value |
| <b>GFS</b>             | <b>19,494,852</b>             | <b>19,279,689</b>                     | <b>(215,163)</b>                            |
|                        | 10000                         | 2,981,221                             | 2,555,437                                   |
|                        | 10020                         | 15,753,493                            | 15,953,493                                  |
|                        | 10060                         | 760,138                               | 770,759                                     |
| <b>Self Supporting</b> | <b>344,408</b>                | <b>311,571</b>                        | <b>(32,837)</b>                             |
| <b>Grand Total</b>     | <b>19,839,260</b>             | <b>19,591,260</b>                     | <b>(248,000)</b>                            |

| FY 21-22 Non-Personnel |                                 |   |                                     |
|------------------------|---------------------------------|---|-------------------------------------|
| Row Labels             | Sum of BY+1 (FY 21-22) Base Amt | Sum of BY+1 (FY 21-22) Should Be Amount | Sum of BY+1 (FY 21-22) CHANGE VALUE |
| <b>GFS</b>             | <b>19,494,852</b>               | <b>19,185,270</b>                       | <b>(309,582)</b>                    |
|                        | 10000                           | 2,981,221                               | 2,616,343                           |
|                        | 10020                           | 15,753,493                              | 15,953,493                          |
|                        | 10060                           | 760,138                                 | 615,434                             |
| <b>Self Supporting</b> | <b>344,408</b>                  | <b>270,891</b>                          | <b>(73,517)</b>                     |
| <b>Grand Total</b>     | <b>19,839,260</b>               | <b>19,456,161</b>                       | <b>(383,099)</b>                    |

| FY 20-21 Revenue       |                               |                                       |   |
|------------------------|-------------------------------|---------------------------------------|---|
| Row Labels             | Sum of BY (FY 20-21) Base Amt | Sum of BY (FY 20-21) Should Be Amount | Sum of BY (FY 20-21) Change Entry and Value |
| <b>GFS</b>             | <b>5,436,907</b>              | <b>5,712,614</b>                      | <b>275,707</b>                              |
|                        | 10000                         | 1,930,000                             | 2,206,000                                   |
|                        | 10060                         | 3,506,907                             | 3,506,614                                   |
| <b>Self Supporting</b> | <b>1,777,385</b>              | <b>1,743,689</b>                      | <b>(33,696)</b>                             |
| <b>Grand Total</b>     | <b>7,214,292</b>              | <b>7,456,303</b>                      | <b>242,011</b>                              |

(3,585,316) GFS Total  
(3,585,609) General Fund Only  
293 DBI Work Order

| FY 21-22 Revenue       |                                 |   |                                     |
|------------------------|---------------------------------|---|-------------------------------------|
| Row Labels             | Sum of BY+1 (FY 21-22) Base Amt | Sum of BY+1 (FY 21-22) Should Be Amount | Sum of BY+1 (FY 21-22) CHANGE VALUE |
| <b>GFS</b>             | <b>5,436,907</b>                | <b>5,712,614</b>                        | <b>275,707</b>                      |
|                        | 10000                           | 1,930,000                               | 2,206,000                           |
|                        | 10060                           | 3,506,907                               | 3,506,614                           |
| <b>Self Supporting</b> | <b>1,403,836</b>                | <b>1,782,640</b>                        | <b>378,804</b>                      |
| <b>Grand Total</b>     | <b>6,840,743</b>                | <b>7,495,254</b>                        | <b>654,511</b>                      |

(3,732,735) GFS Total  
(3,592,121) General Fund Only  
(140,614) DBI Work Order

## Revised FY 20-21 and FY 21-22 Budget Submission Summary of Major Changes

### Summary of General Fund Changes

|   | FY 20-21         | FY 21-22         |
|---|------------------|------------------|
| Base General Fund Support - please use "base amt" value in the eturn MBO analyst provides | 39,312,487       | 40,594,312       |
| Mandatory Reduction Requirement - MBO analyst will provide value                          | 2,395,122        | 3,592,683        |
| <b>Department Proposal: Changes from Base Budget</b>                                      |                  |                  |
| Total GF Expenditure Reduction (use negative values for all reductions)                   | (3,309,609)      | (3,457,028)      |
| Total GF Revenue Changes (use positive values for increased revenue)                      | 275,707          | 275,707          |
| Total GF Change from Base (should match mandatory reduction requirement value in line 5)  | <b>3,585,316</b> | <b>3,732,735</b> |
| Total FTE Change from Base (formula from 1B)  | <b>(19.60)</b>   | <b>(19.14)</b>   |

### Mandatory Reduction Requirement & Proposed Operational Changes

| Project, program, or expenditure description - add additional rows if needed                               | FY 20-21 GF Savings | FY 21-22 GF Savings | FY 20-21 NGF Savings | FY 21-22 NGF Savings | FY 20-21 # FTE impacted, if applicable | FY 21-22 # FTE impacted, if applicable | Please briefly describe justification & impact on department   | Which loadsheet lines correspond to this change? |
|--|---------------------|---------------------|----------------------|----------------------|--|--|--|--|
| General Fund Revenue   | 276,000             | 276,000             |                      |                      |  |  |  | <b>3</b>   |
| Non personnel expenditures   | (225,784)           | (164,878)           |                      |                      |  |  | Includes Fund ID 10000 only. Decreases can be managed for one year, but need to return to department requested levels in year 2.   | <b>See form 3</b>                                |
| Attrition savings through existing vacancies   | (324,331)           | (343,901)           |                      |                      | (4.51)                                 | (4.51)                                 | This change freezes all hiring and assumes that we will not be able to backfill the 19 vacancies within the Department. This will have a huge impact as several positions were in the hiring or promotive process prior to the pandemic. Additionally, the Department will not be able to continue the Appraiser Trainee program which has been important for opening a pipeline of qualified candidates for frontline appraiser positions and has served as a career pathway for internal and external candidates. Should appeals increase as expected, this will impact our ability to protect property tax revenue and complete supplemental assessments.   | <b>See form 3</b>                                |
| Attrition through potential retirements, temporary and permanent separations and other staffing reductions | (1,081,284)         | (2,409,685)         |                      |                      | (4.95)                                 | (12.33)                                | This proposal is a very dramatic increase in the Department's attrition budget. Combined with the 5% contingency reductions, our total attrition budget grows from \$2.4M to almost \$5M leaving approximately 21% of our general fund positions unfilled. The Department will not be able to meet this target without severe impact to core operations. Our hope is that there will be some level of natural attrition through transfers, resignations and retirements. However, these are uncertain and thus separations of temporary (cat 17 and 18) and permanent (PCS) employees will be required to meet this target. The proposal assumes separation of (4) Real Property positions, (1) Exemptions position, (2) Recorder positions and (1) IT position. | <b>See form 3</b>                                |

|   |                    |                    |  |  |                |                |  |            |
|---|--------------------|--------------------|--|--|----------------|----------------|--|------------|
| Reduce temporary salaries                                   | (250,638)          | (250,638)          |  |  | (2.16)         | (2.05)         | The Business Personal Property Division relies on the expertise of retired employees who return annually to help process business personal property statements and conduct audits. This proposal eliminates the temporary salary needed to pay for those positions. The unit is required to complete 303 audits per year as mandated by the State. Eliminating these positions will put San Francisco out of compliance with state requirements with uncertain consequences. | 122        |
| Eliminate vacant position (reassignment from special funds) | (113,051)          | (118,967)          |  |  | (1.00)         | (1.00)         | This change will have minimal impact on the Department as we will use other budgeted positions to complete assignments.  | 25         |
| Other reassignments and special class changes               | (124,075)          | (28,045)           |  |  | 0.75           | 0.75           |  | See form 3 |
| DBI Work order changes                                      | 293                | (140,614)          |  |  |                |                |  |            |
|   | <b>(2,395,163)</b> | <b>(3,732,728)</b> |  |  | <b>(11.87)</b> | <b>(19.14)</b> |  |            |

**Mandatory FY 20-21 5% Contingency**

| Project, program, or expenditure description - add additional rows if needed                 | FY 20-21 GF Savings | FY 20-21 # FTE impacted, if applicable | Please briefly describe justification & impact on department   | Which loadsheet lines correspond to this change? |
|--|---------------------|--|--|--|
| Attrition through potential retirements, temporary separations and other staffing reductions | (1,190,153)         | (7.73)                                 | The proposed reductions would impact multiple Department Divisions including: (3) Real Property positions, (5) Business Personal positions and (3) Public Service positions and (1) Administration position. | 157, 159, 52, 54, 27, 29, 118, 120               |
|  | <b>(3,585,316)</b>  | <b>(19.60)</b>                         |  |  |

**Narrative - Programs and Services Impacted in FY 20-21 & FY 21-22**

|  |  |
|--|--|
| What are the core operations the department is planning to continue in FY 20-21? How will those operations be adjusted given both public health guidelines and budgetary reduction requirements? | <p>The Department will continue all of its core operations, though at reduced levels as necessitated by the budget reduction requirements. Property taxation and recorder functions are required by state law and are essential government functions. Public service will be provided primarily through online access, the US Mail and over the phone and through the COVID 19 emergency. We are currently examining opening certain in-person services in City Hall for those that have an urgent need to get a copy of a Marriage Certificate, other recorded legal documents or need to accomplish same day recording.</p> <p>In the Administrative Division, core operations will be impacted by hiring freezes/reductions in IT and Human Resources. IT positions are even more critical at this time when we need to support staff working remotely through the fiscal year. These positions are needed to support our department's homegrown systems and databases as well as the configuration of ancillary systems. The office is also in the midst of lifting two significant system overhauls for mission critical systems. Changes and restructuring of our IT and HR functions over the last few years have been a key part of the Office's success.</p> <p>Given public health guidance, the proposed budget also effectively eliminates the Departments travel budget, while significantly downsizing the training budget. This will have a long term negative impact our progress made to-date to standardize operations through effective and necessary training.</p> |
|--|--|

What programs, projects, and services are you proposing to change, reduce, suspend, or cancel for FY 20-21 and FY 21-22? How are these changes reflected in this proposal?

Close to 85% of the Assessor's budget is comprised of personnel costs with the vast remainder tied to work-order expenses requested of other City departments. As a result, significant cuts to our budget would impact service delivery on state-mandated property taxation functions.

The economic crisis brought on by the COVID 19 pandemic will almost certainly cause assessment appeals for a significant number of commercial and multifamily residential properties, and an as yet unknown increase in appeals of condo and other single-family residential assessments. At the height of the Great Recession, appeals put close to \$500 million in property value at risk with many commercial property owners claiming values that were far below market values. Thus far, the COVID-19 pandemic is having a much more immediate and widespread impact than the Great Recession on the local and global economy and it involves much more uncertainty around the depth and duration of a recession. We would expect a surge in appeals cases with fewer resources to protect value on the property tax roll - commercial and multi-family residential appeals is more complex and time-consuming for **Real Property** appraisers, analysts and clerical staff.

Not only would the attrition savings proposed for Real Property impact our office's ability to defend assessment appeals (we would have to prioritize appeals and divert resources to defend values because state law requires hearings within a set time period), we would also expect a negative impact on our ability to value properties that generate supplemental revenue. Combined, this may result in loss of over \$30 million from negative appeals rulings and deferred revenues.

Further, reductions contemplated in **Business Personal Property** will mean that we will be unable to complete approximately one-third of the annual business audits that we are required to complete by the state. This would put us out of compliance with the state with uncertain consequences. Reductions in resources may also result in a delay in some tax collections as we likely will not have adequate staff to process all business tax filings that are received each year in March, April & May. As with Real Property, this will create a backlog of annual assessments, some of which are likely to become uncollectable because of the delay.

What are the impacts for the department, staffing levels, public services, and residents of these reductions? Do any of the proposed budget reductions directly support vulnerable populations?

We estimate that the staffing reductions proposed in **Exemptions** will result in delays in granting exemptions to 10% of our annual claimants, or 221 exempt organizations. Delays may create hardships for non-profits who will have to pay first and wait for refunds. We plan to work hard to prevent these delays, but have not yet identified how to do so.

Information Technology and the Property Assessment System

Although the COIT reductions do not count towards our general fund reduction target, it is impossible to ignore the project's impact on the department as a whole. Our Office is in the middle of implementing a mission critical system for the City. This new Property Assessment System manages the \$290 billion annual assessment roll. It is imperative that we have appropriate staffing on the project to ensure a successful implementation and to protect against delays. In order to reduce the project budget, we eliminated all existing project vacancies. These positions were intended to backfill Operations staff who are assigned to work on the project. With the inability to backfill these positions, production staff will be assigned systems work, which will reduce their ability to focus on revenue generating tasks.

What are the impacts for the department, staffing levels, public services, and residents of these reductions? Do any of the proposed budget reductions directly support vulnerable populations?

Revenue generated or defended by the Office flows to the City's General Fund. It is the City's single largest general revenue source and provides the means to fund programs which directly serve the public, including vulnerable populations. In addition, delays or impacts in the Exemptions Division may also impact the timeliness of processing exemptions, including to non-profit entities and religious organizations, which often are City partners in serving vulnerable communities.

|  |  |
|--|--|
| <p>What ideas do you have about achieving citywide savings that might be applicable to other departments or require coordination? Are you proposing any reductions to discretionary work orders (IDS) - have you communicated and reached agreement with the other department?</p> | <p>Yes, we are proposing reductions to discretionary work orders and have communicated our intent to performing departments. ASR is also proposing reductions to the Rent work order that was loaded in our baseline budget. As we continue to work remotely, given the reduction in positions our department will need to make to meet target, additional space will not be needed in the near future. We have communicated this to both the Division of Real Estate as well as MBO.</p> <p>Additionally, we are requesting an increase in our City Attorney work order budget. As we move into an economic recession we fully expect the number of claims for assessment appeal to increase. Appraisers must work hand in hand with the City Attorney to protect the value established by the Assessor's office. This will be particularly important for large commercial properties who are likely to contest their property values established in the COVID-19 environment. Reductions in these values could result in multi-million dollar property tax revenue losses to the general fund. Prior to COVID-19, the office was already experiencing increased need for City Attorney services in the defense of transfer tax collections. With the cumulative transfer tax rate changes to high value properties over the last decade, we have also experienced an increasing amount time spent on transfer tax claims and lawsuits.</p>   |
| <p>Other considerations and impacts of State legislation that have not been factored into our budget proposal.</p>   | <p><u>Split Roll</u><br/> A split roll ballot initiative qualified for November 2020. If passed, this would require the Assessor to set up two different systems of valuation for property taxes. Residential properties would continue to be valued following Proposition 13 (1978). Commercial properties would be taxed at market value, with market values reset every three years at least. We expect impact in several areas:<br/> 1) Significant increase in workload of our most complex assessment cases. ASR currently reassesses 1,500 commercial properties per year. Under split roll, the number could increase up to six fold, 2) Very short ramp-up time as the effective date is January 1, 2020 with a January 1, 2021 implementation date, 3) Increased appeals and litigation expenses, 4) Increased cost related to technology upgrades to handle two systems, 5) New focus on mixed use properties, 6) No change to business personal property work but more exemptions required by law, 7) Additional training for staff as reassessment exclusions have complicated rules that require coordination with all counties, and 8) Greater need for public information to taxpayers.</p> <p><u>SB1431</u><br/> This legislation would grant calamity relief for property owners impacted by COVID-19. Currently the legislation grants relief to commercial and residential property owners - it is expected to be amended to apply to residential properties only but those amendments have not been incorporated yet. We foresee impacts to local counties if passed, even if limited to residential. Operationally, it would be difficult to determine reductions under COVID. If applied, this law would be retroactive to April 2020 and could result in refunds for property taxes already collected in mid-May 2020. It is possible this legislation is unconstitutional - courts have ruled that calamity relief allowed by the State Constitution applies to physical calamity - but there is enough uncertainty in how the legislation is written to cast a gray area around the constitutional question.</p> <p><u>Family Home Protection and Fairness in Property Tax Act</u><br/> A ballot measure which also qualified for the November ballot changes criteria for when reassessment is triggered for legal entities, removes exclusion from reassessment for certain transfers between family members, and requires all counties to accept the Prop 13 base year value transfers for taxpayers from other counties if they are seniors over 55, severely disabled or displaced by a natural disaster or moving from contaminated housing (currently SF does not accept intercounty transfers). Revenue impact may be positive from additional reassessments but may be negative to the extent that base value transfers happen from other</p> |

**Revised FY 20-21 and FY 21-22 Budget Submission Summary of FTE Changes**

| FTE Summary             | FY 20-21 # of GF FTE | FY 20-21 # of NGF FTE | FY 21-22 # of GF FTE | FY 21-22 # of NGF FTE |
|-------------------------|----------------------|-----------------------|----------------------|-----------------------|
| Base FTE                | 183.23               | 12.40                 | 183.12               | 11.40                 |
| Department Proposed FTE | 163.63               | 10.70                 | 163.98               | 10.70                 |
| <b>Change</b>           | <b>(19.60)</b>       | <b>(1.70)</b>         | <b>(19.14)</b>       | <b>(0.70)</b>         |

| General Fund Personnel Changes     | FY 20-21 GF Savings | FY 21-22 GF Savings | FY 20-21 # of FTE impacted, if applicable | FY 21-22 # of FTE impacted, if applicable | Program or Service Area Impacted   |
|------------------------------------|---------------------|---------------------|---|---|--|
| Eliminating Vacant Positions       | (113,051)           | (118,967)           | (1.00)                                    | (1.00)                                    | Minimal impact   |
| Increasing Attrition               | (2,595,768)         | (2,753,586)         | (17.19)                                   | (16.84)                                   | Increasing attrition by an additional 17 positions has major impacts for all Department Divisions included |
| Reducing Temporary Staffing        | (250,638)           | (250,638)           | (2.16)                                    | (2.05)                                    | Reduces Business Personal Property staff   |
| Other Non-Layoff Personnel Changes | (134,989)           | (24,255)            | 0.75                                      | 0.75                                      | Reassignments between sources  |
| <b>Total</b>                       | <b>(3,094,446)</b>  | <b>(3,147,446)</b>  | <b>(19.60)</b>                            | <b>(19.14)</b>                            |  |

| Non-General Fund / Self Supporting Personnel Changes | FY 20-21 Savings/(Cost) | FY 21-22 Savings/(Cost) | FY 20-21 # of FTE impacted, if applicable | FY 21-22 # of FTE impacted, if applicable | Program or Service Area Impacted      |
|--|-------------------------|-------------------------|---|---|---------------------------------------|
| Eliminating Vacant Positions                         |                         |                         |   |   |                                       |
| Increasing Attrition                                 | 145,776                 | 153,385                 | 1.05                                      | 1.05                                      | Fully fund position in special funds. |
| Reducing Temporary Staffing                          | -                       | -                       | -   | -   |                                       |
| Other Non-Layoff Personnel Changes                   | (148,041)               | (150,776)               | (2.75)                                    | (1.75)                                    | Reassignments between sources         |
| <b>Total</b>   | <b>(2,265)</b>          | <b>2,609</b>            | <b>(1.70)</b>                             | <b>(0.70)</b>                             |                                       |

If a proposal will result in a potential layoff, please outline details below

| GFS Type GF/SS | Class Title | Class | FY 20-21 Full Year Cost of Position & Fringe | FY 20-21 # of FTE | FY 21-22 Full Year Cost of Position & Fringe | FY 21-22 # of FTE |
|----------------|-------------|-------|--|-------------------|--|-------------------|
|                |             |       |  |                   |  |                   |
|                |             |       |  |                   |  |                   |
|                |             |       |  |                   |  |                   |
|                |             |       |  |                   |  |                   |
|                |             |       |  |                   |  |                   |
|                |             |       |  |                   |  |                   |
|                |             |       |  |                   |  |                   |
|                |             |       |  |                   |  |                   |
|                |             |       |  |                   |  |                   |
|                |             |       |  |                   |  |                   |

| Row Labels              | Sum of BY (FY 2020-21) AMT Change Entry and Value | Sum of BY+1 (FY 2021-22) AMT CHANGE VALUE | Sum of BY (FY 2020-21) FTE Change Entry and Value | Sum of BY+1 (FY2021-22) FTE CHANGE VALUE |
|-------------------------|---|---|---|--|
| <b>GFS</b>              | <b>(3,094,446)</b>                                | <b>(3,147,446)</b>                        | <b>(19.60)</b>                                    | <b>(19.14)</b>                           |
| <b>Position changes</b> | <b>(212,069)</b>                                  | <b>(151,250)</b>                          | <b>(0.25)</b>                                     | <b>(0.25)</b>                            |
| (blank)                 | (192,680)   | (130,877)                                 | -   | -  |
| D                       | (113,051)   | (118,967)                                 | (1.00)  | (1.00)                                   |
| R-                      | (321,829)   | (338,610)                                 | (2.25)  | (2.25)                                   |
| R+                      | 415,491   | 437,204                                   | 3.00  | 3.00                                     |
| <b>9993M_Z</b>          | <b>(2,595,768)</b>                                | <b>(2,753,586)</b>                        | <b>(17.19)</b>                                    | <b>(16.84)</b>                           |
| PREMM_E                 | 3,102   | 3,151                                     | -   | -  |
| STEPM_Z                 | (39,073)  | 4,877                                     | -   | -  |
| TEMPM_E                 | (250,638)   | (250,638)                                 | (2.16)  | (2.05)                                   |
| <b>Self Supporting</b>  | <b>(2,265)</b>                                    | <b>2,609</b>                              | <b>(1.70)</b>                                     | <b>(0.70)</b>                            |
| <b>Position changes</b> | <b>(102,003)</b>                                  | <b>(106,683)</b>                          | <b>(2.75)</b>                                     | <b>(1.75)</b>                            |
| (blank)                 | (8,343)   | (8,092)                                   | -   | -  |
| D                       | -   | -   | (2.00)  | (1.00)                                   |
| R-                      | (546,679)   | (575,249)                                 | (4.00)  | (4.00)                                   |
| R+                      | 453,019   | 476,658                                   | 3.25  | 3.25                                     |
| <b>9993M_Z</b>          | <b>145,776</b>                                    | <b>153,385</b>                            | <b>1.05</b>                                       | <b>1.05</b>                              |
| PREMM_E                 | 127   | 127                                       | -   | -  |
| STEPM_Z                 | (46,165)  | (44,220)                                  | -   | -  |
| <b>Grand Total</b>      | <b>(3,096,711)</b>                                | <b>(3,144,837)</b>                        | <b>(21.30)</b>                                    | <b>(19.84)</b>                           |

## Revised FY 20-21 and FY 21-22 Budget Submission Summary of Proposed IDS Changes

Work Order Changes - If any departmental IDS changes are proposed within the mandatory reductions described in Form 1A, please highlight below

| Proposed IDS Changes (486XXX)<br>*If recovery changes will impact GF requesting department budgets, please specify that impact in columns B-C | FY 20-21 GF Savings<br>(Please specify GF impact) | FY21-22 GF Savings<br>(Please specify GF impact) | Partner Department Code | Confirm here that partner department is in agreement:     | Please briefly describe justification & impact on department  | Which loadsheet lines correspond to this change? |
|---|---|--|-------------------------|---|---|--|
| Real Property Work Order  | (293)   | -  | DBI                     | Notified partner Department 6/5. DBI is not in agreement. | ASR proposes to fund this work order at the budgeted baseline. If this work order is reduced any further, or is not funded by DBI, it will impact ASR's ability to review and assess permits for assessability as well as meet our annual goal to roll.   | 2  |
|   |   |  |                         |   |   |  |
|   |   |  |                         |   |   |  |
|   |   |  |                         |   |   |  |
| Proposed IDS Changes (581XXX)   | FY 20-21 GF Savings<br>(Please specify GF impact) | FY21-22 GF Savings<br>(Please specify GF impact) | Partner Department Code | Confirm here that partner department is in agreement:     | Please briefly describe justification & impact on department  | Which loadsheet lines correspond to this change? |
| GF-City Attorney-Legal Service  | 200,000   | 200,000  | CAT                     | Notified partner department 6/8                           | ASR's annual city attorney work order bill has averaged \$900K per year over the past four years. To-date, CAT has billed ASR \$618K for expenses through March or 88% of our annual budget. As we move into a recession economy, ASR anticipates significant growth in the number of commercial properties appealing their property values. These types of appeals require joint ASR and CAT resources and are necessary to protect San Francisco property tax revenue and reduce revenue-at-risk. | 13   |
| Sr-DPW-Building Repair  | (3,500)   | (3,500)  | DPW                     | Notified partner  | ASR no longer needs this work order.  | 38   |
| Sr-DPW-Street Use & Mapping   | (100,000)   | (100,000)  | DPW                     | Notified partner  | ASR no longer needs this work order.  | 39   |
| GF-Con-Fast Team  | (25,000)  | (25,000)   | CON                     | Notified partner  | ASR has reduced the amount of time required from CON's FAST team.   | 41   |
| DT Enterprise Tech Contracts  | 25,182  | 39,758   | DT                      | Notified partner  | Work order amount per DHR.  | 43   |
| GF-HR-Mgmt Training   | (10,000)  | (10,000)   | DHR                     | Notified partner  | ASR plans to reduce the amount of training in FY 21 & 22.   | 45   |
| GF-HR-Workers' Comp Claims  | 46,183  | 46,183   | DHR                     | Notified partner department 6/8                           | Worker's Compensation costs have averaged \$120K over the past four years (FY16 - FY19). The Department's budget was cut too severely in FY 19-20 and we are anticipating a \$30K deficit. The requested increase will bring the department in line with actual costs. Additionally, as more staff work from home and lack sufficient ergonomic equipment, we anticipate an increase in worker's compensation claims over the coming year.  | 46   |
| Leases Paid To Real Estate  | (224,452)   | (295,631)  | RED                     | Discussed intentions                                      | ASR will not be expanding into additional space at 1155 Van Ness.   | 47   |



|              |          |          |     |                                 |   |    |
|--------------|----------|----------|-----|---------------------------------|---|----|
| GF-Treasurer | (13,941) | (13,941) | TTX | Notified partner department 6/8 | The decrease will bring the work order in line with anticipated Onbase license costs. | 52 |
|--------------|----------|----------|-----|---------------------------------|---|----|





| Item # | GFS Type        | Dept | Dept Division | Division Description | Dept Section | Section Description | Dept ID | Fund ID | Project ID | Activity ID | Activity Title    | Account Lvl 5 Name | Account ID | Account Title                  | CY (FY 19-20) Orig Amt | BY (FY 20-21) Orig Amt | BY (FY 20-21) Base Amt | BY (FY 20-21) Current Amount | BY (FY 20-21) Should Be Amount | BY (FY 20-21) Change Entry and Value | BY+1 (FY 21-22) Base Amt | BY+1 (FY 21-22) Current Amount | BY+1 (FY 21-22) After BY Entry | BY+1 (FY 21-22) Should Be Amount | BY+1 (FY 21-22) CHANGE VALUE | BY+1 (FY 21-22) Entry Needed | Justification/Explanation                                      |                                     |
|--------|-----------------|------|---------------|----------------------|--------------|---------------------|---------|---------|------------|-------------|-------------------|--------------------|------------|--------------------------------|------------------------|------------------------|------------------------|------------------------------|--------------------------------|--------------------------------------|--------------------------|--------------------------------|--------------------------------|----------------------------------|------------------------------|------------------------------|--|-------------------------------------|
| 68     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10024397   | 1           | Page Recorders    | 5210NPSvcs         | 535960     | Software Licensing Fees        | 132,558                | 132,558                | 132,558                | 132,558                      | 48,864                         | (83,694)                             | 132,558                  | 132,558                        | 48,864                         | 20,100                           | (112,458)                    | (28,764)                     | Budget no longer needed as legacy Recorder System is disabled. |                                     |
| 69     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10024397   | 1           | Page Recorders    | 5210NPSvcs         | 535990     | Other Current Expenses         | -                      | -                      | -                      | -                            | 22,000                         | 22,000                               | -                        | -                              | -                              | 22,000                           | 22,000                       | -                            | -  | Offsite microfilm storage           |
| 70     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10024397   | 1           | Page Recorders    | 5400Mat&Su         | 543990     | Other Equipment Maint Supplies | 2,000                  | 2,000                  | 2,000                  | 2,000                        | 9,799                          | 7,799                                | 2,000                    | 2,000                          | 9,799                          | 10,225                           | 8,225                        | 426                          | New Recorder System materials, supplies, equipment             |                                     |
| 71     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10024397   | 1           | Page Recorders    | 5400Mat&Su         | 549210     | Data Processing Supplies       | 7,000                  | 7,000                  | 7,000                  | 7,000                        | 22,000                         | 15,000                               | 7,000                    | 7,000                          | 22,000                         | 22,000                           | 15,000                       | -                            | New Recorder System materials, supplies, equipment             |                                     |
| 72     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10024397   | 1           | Page Recorders    | 5400Mat&Su         | 549250     | Minor Data Processing Equipmnt | 10,000                 | 10,000                 | 10,000                 | 10,000                       | 10,000                         | -                                    | 10,000                   | 10,000                         | 10,000                         | 10,000                           | -                            | -                            | -  |                                     |
| 73     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10024404   | 1           | Recorder Indexii  | 5210NPSvcs         | 524010     | Membership Fees                | 1,650                  | 1,650                  | 1,650                  | 1,650                        | (1,650)                        | -                                    | 1,650                    | 1,650                          | -                              | -                                | (1,650)                      | -                            | -  | See form 1C                         |
| 74     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10024404   | 1           | Recorder Indexii  | 5210NPSvcs         | 535000     | Other Current Expenses - bldgt | 15,000                 | 15,000                 | 15,000                 | 15,000                       | 11,000                         | (4,000)                              | 15,000                   | 15,000                         | 11,000                         | 11,000                           | (4,000)                      | -                            | -  | Recorder storage and shredding      |
| 75     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10024404   | 1           | Recorder Indexii  | 5210NPSvcs         | 535990     | Other Current Expenses         | -                      | -                      | -                      | -                            | -                              | -                                    | -                        | -                              | -                              | -                                | -                            | -                            | -  | -                                   |
| 76     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10024404   | 1           | Recorder Indexii  | 5400Mat&Su         | 540000     | Materials & Supplies-Budget    | 7,500                  | 7,500                  | 7,500                  | 7,500                        | (7,500)                        | -                                    | 7,500                    | 7,500                          | -                              | -                                | (7,500)                      | -                            | -  | See form 1C                         |
| 77     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10032513   | 1           | Building, Home    | 5210NPSvcs         | 535000     | Other Current Expenses - bldgt | -                      | -                      | -                      | -                            | 2,439                          | 2,439                                | -                        | -                              | -                              | 2,439                            | 558                          | (1,881)                      | -  | Recorder printing and mailing       |
| 78     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10032513   | 1           | Building, Home    | 5210NPSvcs         | 535990     | Other Current Expenses         | -                      | -                      | -                      | -                            | -                              | -                                    | -                        | -                              | -                              | -                                | -                            | -                            | -  | -                                   |
| 79     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12610   | 10032513   | 1           | Building, Home    | 5400Mat&Su         | 540000     | Materials & Supplies-Budget    | 3,929                  | -                      | -                      | -                            | 15,000                         | 15,000                               | -                        | -                              | -                              | 15,000                           | 10,000                       | (5,000)                      | -  | Recorder materials & supplies       |
| 80     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12650   | 10024398   | 1           | Statistics Fee Cc | 5210NPSvcs         | 529110     | Dp-Wp Equipment Maint          | 10,000                 | 10,000                 | 10,000                 | 10,000                       | 12,000                         | 2,000                                | 10,000                   | 10,000                         | 12,000                         | 12,000                           | 2,000                        | -                            | -  | Misc Recorder equipment maintenance |
| 81     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12650   | 10024398   | 1           | Statistics Fee Cc | 5210NPSvcs         | 535000     | Other Current Expenses - bldgt | 48,000                 | 48,000                 | 48,000                 | 48,000                       | 37,000                         | (11,000)                             | 48,000                   | 48,000                         | 37,000                         | 37,000                           | 37,000                       | -                            | -  | Misc Recorder expenses              |
| 82     | Self Supporting | ASR  | 229015        | ASR Recorder         |              |                     | 229015  | 12650   | 10024398   | 1           | Statistics Fee Cc | 5400Mat&Su         | 540000     | Materials & Supplies-Budget    | 2,000                  | 2,000                  | 2,000                  | 2,000                        | 12,000                         | 10,000                               | 2,000                    | 2,000                          | 12,000                         | 12,000                           | 10,000                       | -                            | -  | Bank note paper                     |

**Row Labels Sum of BY+1 (FY 21-22) Should Be Amount**

|                       |                   |
|-----------------------|-------------------|
| <b>10000</b>          | <b>2,616,343</b>  |
| Admin                 | 2,389,124         |
| 5                     | 432,331           |
| 5                     | 71,000            |
| 5600CapOut            |                   |
| 5                     | 1,885,793         |
| Exemp                 | 3,400             |
| 5                     | 3,400             |
| Person                | 33,800            |
| 5                     | 33,800            |
| Real P                | 171,059           |
| 5                     | 171,059           |
| Recor                 | 14,310            |
| 5                     | 14,310            |
| 5                     | -                 |
| Transa                | 4,650             |
| 5                     | 4,650             |
| <b>10020</b>          | <b>15,953,493</b> |
| Asses                 | 900,000           |
| 5                     | 900,000           |
| Pre-De                | 15,053,493        |
| 5                     | 15,053,493        |
| <b>10060</b>          | <b>615,434</b>    |
| Real P                | 615,434           |
| 5                     | 605,434           |
| 5                     | 10,000            |
| <b>12610 &amp; 12</b> | <b>270,891</b>    |
| Buildir               | 10,558            |
| 5                     | 558               |
| 5                     | 10,000            |
| Doc St                | 10,508            |
| 5                     | 3,699             |
| 5                     | 6,809             |
| Page R                | 98,325            |
| 5                     | 56,100            |
| 5                     | 42,225            |
| Recor                 | 79,500            |
| 5                     | 79,500            |
| Recor                 | 11,000            |
| 5                     | 11,000            |
| 5400Mat&Su            |                   |
| Statist               | 61,000            |
| 5                     | 49,000            |
| 5                     | 12,000            |
| <b>Grand Total</b>    | <b>19,456,161</b> |









| Dept. # | Code | Department Name                                   | Mayor's Office   | Controller's Budget & Analysis  |
|---------|------|---|------------------|---------------------------------|
| 62      | AAM  | Asian Art Museum                                  | Sally Ma         | Mark Chen                       |
| 70      | ADM  | General Services Agency - Administrative Services | Lillian Patil    | Risa Sandler                    |
| 13      | ADP  | Adult Probation                                   | Andrea Lynn      | Nick Leo                        |
| 27      | AIR  | Airport   | Andrea Lynn      | Nick Leo                        |
| 28      | ART  | Arts Commission                                   | Adrian Liu       | Mendy Ma                        |
| 2       | ASR  | Assessor/Recorder                                 | Morgan Owens     | David Ly                        |
| 1       | BOS  | Board of Supervisors                              | Anna Duning      | Michael Mitton                  |
| 3       | CAT  | City Attorney                                     | Matthew Bangcaya | Ysabel Catapang                 |
| 64      | CFC  | Children & Families Commission                    | Anna Duning      | Mendy Ma                        |
| 23      | CHF  | Children, Youth & Their Families                  | Camilla Taufic   | Mendy Ma                        |
| 9       | CON  | Controller  | Morgan Owens     | Ysabel Catapang                 |
| 29      | CPC  | City Planning                                     | Morgan Owens     | David Ly                        |
| 10      | CRT  | Superior Court                                    | Andrea Lynn      | David Ly                        |
| 30      | CSC  | Civil Service Commission                          | Camilla Taufic   | Michael Mitton                  |
| 17      | CSS  | Child Support Services                            | Andrea Lynn      | Nick Leo                        |
| 4       | DAT  | District Attorney                                 | Andrea Lynn      | Ysabel Catapang                 |
| 19      | DBI  | Department of Building Inspection                 | Morgan Owens     | David Ly                        |
| 88      | DPA  | Department of Police Accountability               | Camilla Taufic   | Edward de Asis                  |
| 81      | DPH  | Department of Public Health                       | Anna Duning      | Risa Sandler                    |
| 90      | DPW  | General Services Agency - Public Works            | Adrian Liu       | Edward de Asis                  |
| 45      | HSA  | Human Services Agency                             | Anna Duning      | Mendy Ma                        |
| 77      | DEM  | Emergency Communications                          | Matthew Bangcaya | Nick Leo                        |
| 21      | ECN  | Economic & Workforce Development                  | Matthew Bangcaya | Mendy Ma                        |
| 22      | ENV  | Environment                                       | Sally Ma         | Nick Leo                        |
| 18      | ETH  | Ethics Commission                                 | Sally Ma         | Michael Mitton                  |
| 61      | FAM  | Fine Arts Museum                                  | Sally Ma         | Michael Mitton                  |
| 31      | FIR  | Fire Department                                   | Matthew Bangcaya | Mark Chen                       |
| 97      | GEN  | General City Responsibility                       |                  | Michelle Allersma/ Risa Sandler |
| 4       | HRC  | Human Rights Commission                           | Camilla Taufic   | Ysabel Catapang                 |



|    |      |   |                  |                                 |
|----|------|---|------------------|---------------------------------|
| 33 | HRD  | Human Resources                                   | Camilla Taufic   | Michael Mitton                  |
| 84 | HOM  | Dept. of Homelessness and Supportive Housing      | Lillian Patil    | Edward de Asis                  |
| 55 | HSS  | Health Service System                             | Camilla Taufic   | Mark Chen                       |
| 12 | JUV  | Juvenile Probation                                | Camilla Taufic   | Edward de Asis                  |
| 41 | LIB  | Public Library                                    | Matthew Bangcaya | Michael Mitton                  |
| 63 | LLB  | Law Library                                       | Adrian Liu       | David Ly                        |
| 35 | MTA  | Municipal Transportation Agency (MTA)             | Camilla Taufic   | Edward de Asis                  |
| 25 | MYR  | Mayor   | Morgan Owens     | Mendy Ma                        |
| 37 | BOA  | Board of Appeals                                  | Sally Ma         | Nick Leo                        |
| 5  | PDR  | Public Defender                                   | Andrea Lynn      | Nick Leo                        |
| 38 | POL  | Police Department                                 | Andrea Lynn      | Nick Leo                        |
| 39 | PRT  | Port  | Adrian Liu       | David Ly                        |
| 40 | PUC  | Public Utilities Commission                       | Morgan Owens     | Edward de Asis                  |
| 42 | REC  | Recreation & Park                                 | Matthew Bangcaya | Mark Chen                       |
| 80 | REG  | Elections   | Adrian Liu       | Ysabel Catapang                 |
| 44 | RET  | Retirement System                                 | Camilla Taufic   | Michael Mitton                  |
| 65 | RNT  | Rent Arbitration Board                            | Morgan Owens     | Mendy Ma                        |
| 60 | SCI  | Academy of Sciences                               | Sally Ma         | Ysabel Catapang                 |
| 6  | SHF  | Sheriff's Department                              | Anna Duning      | Edward de Asis                  |
| 75 | TIS  | General Services Agency - Technology              | Adrian Liu       | Nick Leo                        |
| 8  | TTX  | Treasurer / Tax Collector                         | Morgan Owens     | Michael Mitton                  |
| 99 | UNA  | General Fund Unallocated                          |                  | Michelle Allersma/ Risa Sandler |
| 7  | USD  | County Office of Education                        |                  | David Ly                        |
| 46 | WAR  | War Memorial                                      | Adrian Liu       | Ysabel Catapang                 |
| 48 | WOM  | Department on the Status of Women                 | Andrea Lynn      | Ysabel Catapang                 |
|    | OCII | Office of Community Investment and Infrastructure | Morgan Owens     | Risa Sandler                    |

## Core Service and Operations Changes

Optional form - departments may choose to use to use this sheet to brainstorm and summarize proposed changes if helpful

| #    | Core Service/Operation Before COVID | Changes to Service/Op Because of COVID               | What the Service/Op Will Look Like in BY and BY+1  | Rough Cost Implications   |
|------|-------------------------------------|--|--|---|
| e.g. | Trainings                           | No more in-person trainings; transitioning to online | Reduced trainings available in total; offering some (1-3) critical trainings via webinar | <ul style="list-style-type: none"> <li>- Significant reduction in in-person training costs (trainers salaries, supplies, food, space requirements)</li> <li>- Moderate increase in costs for e-training/webinar tools</li> <li>- Overall cost reduction of 30%</li> </ul> |
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