

Budget Years 2025-26 & 2026-27

**City & County of
San Francisco**

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

December 3, 2024

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Budget Schedule

Date	Item
Friday, November 22, 2024	BFM opens to Departments.
Tuesday, December 3, 2024	Mayor's Budget Kick-off with key updates and reminders, virtual session via Microsoft Teams.
January 2025	Optional 1:1 training sessions with BAD analysts and their own departments.
Friday, January 17, 2025	<p>Technology Project Proposals due to COIT are to be submitted in the budget system for all IT projects greater than \$100,000.</p> <p>GFS capital and NGFS Capital projects that go through CPC are to be submitted in the budget system.</p>
Friday, January 24, 2025	Controller's Office holds a training to review Children's baseline spending – how to identify eligible spending related to work orders, how to mark up as eligible spending appropriately.
Friday, February 21, 2025 5 PM	<ol style="list-style-type: none"> 1. Charter-mandated due date for all departments to submit their budgets. All forms should be submitted to the Mayor's Budget Office (MBO) and to the Controller's Office electronically, as both PDFs and in Excel. 2. Links to department budget submissions will be posted online on the City's budget website, https://sf.gov/topics/budget per ordinance 191072. 3. Fleet requests are due to MBO and City Administrator's Office through budget forms 4. Non-fleet equipment requests are due through budget forms to MBO 5. All non-General Fund Support capital projects funded should be loaded by departments into the budget.
Friday February 21, 2025	For new grants included in the department budget submission, all required Accept and Expend (A&E) documentation provided to Mayor's Office and Controller's Accounting Operations & Systems Division Fund Accountant.
Tuesday, April 1, 2025	All budget-related legislation due to the Mayor's Office, aka "trailer" legislation such as fee legislation.
Monday, June 2, 2025	Mayor's Proposed Budget is introduced to the Board of Supervisors.
Thursday, July 31, 2025	Last day for Board of Supervisors to adopt the two-year budget.
Friday, August 29, 2025	Department Budget Certification Letters are due to the Controller and Mayor.

Department Budget Submission Checklist

To be completed by: All departments.

Instructions: 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 GF target reductions**
 - Department Budget Summary:** Completed "Form 1B: Department Budget Summary."
 - Contingency:** Completed "Form 1C: Contingency."
- 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."
- Deappropriations from prior years' budget** – Indicate if these are included in your submitted budget, and please explain in the expenditure changes form "Form 3A: Expenditure Changes."
- Position Changes:** Completed "Form 3B: Position Changes."
- Equipment & Fleet:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request."
- Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission.
- Proposition J Description, Summary, City Cost, Contract Cost:** Required for all existing and new Prop Js.
- Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing Report from BFM Reporting.
- Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Org charts also reflect any proposed position changes.
- New Legislation:**
 - Accept & Expend (A&E) legislation for new grants included in the department budget submission
 - Included draft legislation that department would like to submit with the budget; or,
 - Draft legislation is in progress at this time. A description of the proposed changes is included in the "Summary of Major Changes" table.
- Other Requests:** Submitted requests for the following items:
 - 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 included in my department's budget submission or have been submitted through the proper online forms.

Full Name: _____

Signature: _____

Introduction – User Guide

This document contains the Mayor's Office policy instructions, technical instructions, and submission forms for preparation of the FY 2025-26 (BY) and FY 2026-27 (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.

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: Provides additional policies, processes, and forms to help departments complete budget submissions.

Looking for more information? Go to the Budget System home page, Budget Formulation & Management (BFM), for electronic versions of Instructions and Budget forms, and other helpful links:

The screenshot shows the SF BUDGET system dashboard. At the top is a blue navigation bar with the SF BUDGET logo on the left, and 'Home' and 'Links' in the center. Below the navigation bar is a 'My Dashboard' section with a dropdown arrow. The dashboard contains six tiles arranged in two rows of three. The first row includes: 1) 'Reference' (purple header) with a tip to avoid bad data and a link to 'Tips for entering values'; 2) 'Projections Today' (blue header) showing a '0' and a scheduled full project for Friday at 10:00 PM, with a link to 'View Projection History'; 3) 'Budget Instructions' (blue header) with a greeting and a link to 'Budget Instructions'; 4) 'Budget Instr. Forms' (blue header) with a link to 'Budget Instruction Forms'. The second row includes: 5) 'ChartField Request Fo ...' (green header) with a link to 'ChartField Request Forms'; 6) 'We want your feedback!' (orange header) with a link to 'SF Budget Feedback'.

For questions concerning the Mayor's Office Policy Instructions, contact your department's analyst in the Mayor's Budget Office. For questions concerning technical guidance and/or using the budget system, contact your department's analyst in the Controller's Budget & Analysis Division.

New Instructions & Key Reminders

Changes to Instructions

Budget Submission Reports: Update of prior year reports for budget submission, for example instead of running snapshot comparisons, the reports required will be generated by a Budget Submission Report. Instructions in Budget Submission Forms and Instructions.

Cost of Doing Business (CODB): In October 2023, the Board of Supervisors enacted an ordinance requiring the Controller to formulate an initial base budget for City agencies, encompassing cost increases for nonprofit agreements to account for inflation. The Controller's Office has implemented this initiative for the FY2026-27 Base budget, utilizing an indexed 3% rate to stabilize inflation adjustments. The Cost of Doing Business (CODB) adjustment pertains to General Fund agreements with nonprofits and will be updated annually based on an inflation forecast. Any budget adjustments to the CODB eligible amounts following Base Budget should account for the inflation factor.

Proposition J (Prop J's): All departments that have or will have Prop J certified contracts will now enter and update reporting requirements into BFM, and the report required for submission to the Controller's Office will be generated in BFM's budget reports. A new Prop J 3700 form is available for departments in the budget system. The data for approved Prop J's in the FY2024-25 budget cycle is already available in BFM, and departments may make any necessary updates in BFM for the FY2025-26 Prop J submission. Please see Prop J Contracting: Reporting Requirement section for additional information.

Accept & Expend (A&E's) Legislation for New Grants: Departments that include the first year of a new recurring grant that has not previously received approval in the AAO should submit an A&E resolution to accompany the introduction of the Mayor's Proposed budget. Please send the A&E package to your departments assigned Controller's Office AOSD fund accountant by February 21, 2025. New and non-recurring grants should not be included in the AAO and only go through the regular A&E process.

Budget System (BFM) Learning Guides: Detailed training materials and BFM user guides are available online. These resources provide step-by-step instructions and helpful tips to assist users with making entries in BFM. Please refer to these materials whenever you need support or additional guidance. To access the user guides, click on each topic under SF Budget to find the attached user guide and training presentation materials.
<https://sfemployeeportalsupport.sfgov.org/support/solutions/articles/11000072945-sf-budget-system-training>

COIT: Technology project submissions and project proposals will now be entered into BFM. COIT is retiring the SharePoint site and transitioning it to the budget system. A new COIT 3600 form is available to support the department budget submissions for technology projects. COIT Staff will review and approve submissions within BFM.

IDS Balancing Related to Children's Baseline: As part of the City's comprehensive review and improvement of the process for tagging eligible spending to the Children's Baseline, departments are required to identify and tag three key components of work order-related spending as Children's Baseline eligible. These components are:

- Work Order Request (581xxx)

- Work Order Recovery (486xxx)
- Spending Related to Recovery in the performing department

To accurately identify and tag eligible spending, departments should use the IDS Work Order Balancing Report, which now includes an Activity Type column. This will help ensure that spending in your department, which corresponds to eligible work order spending tagged in another department, is correctly classified as Children’s Baseline Eligible. Please see the appendix for additional information for IDS Balancing Related to Children’s Baseline.

System Access

Budget System Access Requirements and Process

- Supervisors should go to this site to review requirements and request access for new users: <https://sfemployeeportalsupport.sfgov.org/support/solutions/articles/11000084487-new-sf-budget-system-trainings-initial-systems-access-request-process>

The trainings from prior years are required specific to the user’s role. Prior year’s trainings are available in the SF learning module of the employee portal.

When sending a request to SF User support for a new user’s access, [SF Budget System Access Request](#), please attach a screenshot of the completion screen for each training and/or the date of the live events that were attended.

Here are the required trainings for each type of user access, including the course numbers in the employee portal:

Role	Role Description	New Users: Total number of required courses including December 2022 trainings	Training Content - delivered December 2021											to be delivered December 2022				
			Training Kickoff and systems overview	Expenditure & Revenue Entries	Position Entries	IDS (Interdepartmental services) entries and process	Reporting	Position Entries Deep Dive 1	Position Entries Deep Dive 2	Equipment	Capital Planning Committee (CPC) process, GFS & NGFS	Non CPC Capital Process	Revenue Transfers	Position Entry 2023/24 Update	Capital Budgeting 2023/24 Update	Inter-Departmental Services (IDS)/Work Orders FY2023/2024 Update		
Department User	Most common role; Includes access to: -submit departmental budget AND capital entries -run department budget AND capital reports	12	Required	Required	Required	Required	Required	Highly recommended	Highly recommended	Required	Required	Required	Required	Required	Required	Required	Required	Required
Capital Module User	For department staff who will ONLY be making capital entries; Includes access to: -submit capital budget entries -run reports of departmental capital budget requests to the Capital Planning Committee	6	Required	Required	Optional	Optional	Required	Optional	Optional	Optional	Optional	Required	Required	Optional	Optional	Optional	Optional	Optional
Department Report User	For staff who will not be making entries, but will need to run/view budget reports, including capital reports	2	Required	Optional	Optional	Optional	Required	Optional	Optional	Optional	Optional	Optional	Optional	Optional	Optional	Optional	Optional	Optional
Mayor’s Budget Office (MBO) User	Mayor’s Budget Office staff only: Citywide access to budget entry and budget reports including capital	12	Required	Required	Required	Required	Required	Highly recommended	Highly recommended	Required	Required	Required	Required	Required	Required	Required	Required	Required
Capital Planning Committee (CPC) User	Capital Planning Committee staff only: -capital budget entry access, for only capital entries -capital budget reports access	5	Required	Optional	Optional	Optional	Required	Optional	Optional	Optional	Optional	Required	Required	Optional	Optional	Optional	Optional	Optional
Information Technology (COIT) User	COIT staff only: -Budget reports access to run COIT and capital reports	2	Required	Optional	Optional	Optional	Required	Optional	Optional	Optional	Optional	Optional	Optional	Optional	Optional	Optional	Optional	Optional

- Select “SF Budget Access Request”:
How to submit your department’s initial SF Budget Access Request:

3. Supervisors fill out this form on behalf of the person who is seeking access:

*Note that the Access Request form below can also be found as an attachment under SF Budget – General.

	A	B	C	D	E	F	G	H	I	J
1										
2	Department	DSW #	First Name	Last Name	City Email	Existing or New User	Role	Name of Approver (Dept. CFO, Budget Director, or Budget Manager)	Title of Approver	Comments / Notes
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

- After this form is completed and submitted it will go to the Controller’s Systems Division, who will finalize the approval process. Once access is granted, the SF Budget panel will appear under Work Links in the Employee Portal.



- All new users will be required to complete online training before gaining access to make budget system entries, including participating in or later watching Teams Live training events. Training is available in e-learning. New user guides are also available in BFM.

Accessing BFM

Number one tip: Please use Google Chrome, MS Edge, or Mozilla Firefox to utilize the budget system to access BFM. Safari – Apple browser is not compatible.

Key Reminders

Form 1A (Summary of Major Changes) asks specific questions about changes in the departmental budget submission, prompting departments to provide a high-level budget narrative with a focus on how departments plan to meet target reductions. Departments should complete Form 1A by filling out BFM Budget Forms – Narrative (9200) and running the Budget Submission Report in BFM.

Employee Recognition costs – Employee recognition costs should be budgeted in account 523050-Employee Recognition

Forms 2A (Revenue Report), **3A** (Expenditure Changes), and **3B** (Position Changes) are completed by running the Budget Submission Report in BFM.

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).

Prop J Submissions for BY are required for recurring or new requests to contract out work previously done by City workers or that could be done by City workers. The Airport, SFMTA, SF Public Utilities Commission and Port should submit revised Prop Js if there are changes to last year’s analyses, or new Prop J’s since last year.

Chief Financial Officers or Budget Managers must complete and submit the “**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 in the “Budget Submission Forms and Instructions” section.

Department Budgets Posted Online: In addition to electronic copies of budget submissions, departments must also post their budget submission online. The Controller’s Office will post departments’ budget submissions on the SF Budget Website, <https://sf.gov/topics/budget>. Departments will also be required to post their FY 2025-26 and FY 2026-27 budget priorities, public meeting dates and materials, and department stage budget submissions on their own department websites.

Department Hearings: In accordance with the adopted Budget Approval Process legislation ([Administrative Code Section 3.3](#)), most departments need to hold one public meeting for public input on their departmental budget priorities after the Mayor issues budget instructions in December, and one hearing at least 15 days later and no later than February 14th, to solicit public input on their budget submissions. Links to the date of these hearings and department budget submissions shall be posted on the Controller website <https://sf.gov/topics/budget>.

Interdepartmental Services (IDS) Balancing report: Enterprise Planning BFM Reporting contains a report containing both the performing and requesting department’s budgeted interdepartmental services. The report is

under the Balancing tab, titled “Department – IDS Form Balancing Report.”

Minimum Compensation Ordinance: When preparing proposed budgets and requests for supplemental appropriations for contract services, City departments that regularly enter into agreements for the provision of services by nonprofit organizations shall transmit with their proposal a written confirmation that the department has considered in its calculations the costs that the nonprofit organizations calculate that they will incur in complying with the Minimum Compensation Ordinance. Please indicate that your department has considered this by checking the MCO box in the Department Budget Submission Checklist to be returned with your budget submission.

Equipment Titles: All budgeted pieces of equipment must have unique, descriptive, and specific titles. Equipment titles cannot be generic or encompass a broad variety of uses. Any title that is found to be generic will be required to be changed.

New User Forms: The online SF Budget System Access Request form to request access to the budget system is available in SF User Support, <https://sfemployeeportalsupport.sfgov.org/support/catalog/items/213>. Supervisors must select the appropriate role for the user, include proof of completion of the required trainings for the requested role, and submit this ticket to indicate approval of the request. New budget system users will gain access after completion of the required training has been verified by the Controller’s Systems Division and the SF Budget System Access Request has been reviewed by the Controller’s Budget & Analysis Division. Please note that the Safari browser on Mac is **not** supported by BFM. Users must use Chrome, Firefox, or Microsoft Edge to access BFM.

Equipment and Fleet Requests: Budget requests will be submitted as a Budget Form in the budget system with Department budget submissions. New GFS requests and changes to the existing GFS approved equipment budget in FY 2025-26 will not be part of the total \$ amount in department budget submissions and will not be visible in returns.

Capital Request Coding Information: PeopleSoft chart fields are required with your non-Capital Projects Committee (CPC) and Non-General Fund Capital Budget request submissions. Placeholder codes *are available* for new CPC project requests. Chartfields for existing projects will be prepopulated in BFM’s capital request forms but new project requests that are funded will ultimately 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 Budget Office with their budget submission. This should include a high-level chart that shows only major departmental structures, as well as charts for all major divisions down to the job classifications, with an indication of whether the position is filled or not. Any proposed position changes within the budget submission should be reflected in these organizational charts. Departments must clearly indicate which positions reflect proposed changes on their 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 years 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 to an entire supplemental appropriation ordinance when the Mayor or the Board of Supervisors reduces expenditures in a department’s budget after the department stage of the budget.

Departments should be aware of this provision before increasing budget appropriations that could be subsequently reduced in Mayor or Board Stages. Departments are welcome to discuss potential increases with their Mayor’s Budget Office Analyst ahead of loading in BFM.

Mid-year Supplemental Appropriations: The CSA allocation, two-tenths of one percent of the appropriation source, for mid-year (non-AAO) supplemental appropriation is only applicable to appropriations \$50,000,000 or greater.

Children’s Baseline: Children’s baseline spending is tracked by using the Activity Type embedded in the Activity Chartfield. 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.

November 2018 Proposition C Our City Our Home (OCOH) Baseline: The OCOH baseline spending is tracked by using the following Activity Types embedded in the Activity chart field. **Please do not reallocate the existing baseline budget in these Activity Types to other Chartfields.**

ACTIVITY_TYPE	DESCR	Full Activity Type Description
00010	Permanent Housing – General	Permanent Housing – General
00011	Perm Hsg ShortTerm RentSubsidy	Permanent Housing – Short Term Rental Subsidies
00012	Perm Hsg Homeless Youth 18-29	Permanent Housing – Homeless Youth 18 - 29
00013	Perm Hsg Homeless Families	Permanent Housing – Homeless Families Children < 18
00014	Homeless Shelter	Homeless Shelter
00015	Homelessness Prevention	Homelessness Prevention
00016	Mental Health	Mental Health
00017	Perm Hsg – General & Children	Permanent Housing – General & Children's Baseline
00018	Perm Hsg STRentSubsdy&Children	Permanent Housing – Short Term Rental Subsidies & Children's Baseline
00019	Perm Hsg HomelessYouth&Childrn	Permanent Housing – Homeless Youth 18 - 29 & Children's Baseline
00020	Perm Hsg HomelessFams&Children	Permanent Housing – Homeless Families Children < 18 & Children's Baseline
00021	Homeless Shelter & Children	Homeless Shelter & Children's Baseline
00022	Homelessness Prev & Children	Homelessness Prevention & Children's Baseline
00023	Mental Health & Children	Mental Health & Children's Baseline
00024	Permanent Housng General & TAY	Permanent Housing – General & Transitional Aged Yth Baseline
00025	Perm Hsg ST Rent Subsidy & TAY	Permanent Housing – Short Term Rental Subsidies & Transitional Aged Yth Baseline
00026	Perm Hsg Homeless Youth & TAY	Permanent Housing – Homeless Youth 18 - 29 & Transitional Aged Yth Baseline
00027	Perm Hsg Homeless Family & TAY	Permanent Housing – Homeless Families Children < 18 & Transitional Aged Yth Baseline
00028	Homeless Shelter & TAY Baselin	Homeless Shelter & Transitional Aged Yth Baseline
00029	Homelessness Prevention & TAY	Homelessness Prevention & Transitional Aged Yth Baseline
00030	Mental Health & TAY Baseline	Mental Health & Transitional Aged Yth Baseline

BFM Budget Submission Button:

There is no need to click the "Submit" button in the BFM Forms. It is default to Department Change Submission.

Budget Submission: Please submit an electronic copy of your budget submission to the Mayor’s Budget Office and Controller’s Budget & Analysis Division. You must submit **all forms as both PDF and excel**. The Budget submission, in PDF format, will be posted on the City’s budget website <https://sf.gov/topics/budget>.

De-appropriations in the budget – It is not recommended that the de-appropriations are entered in the budget, as they require additional Controller’s Office review. Departments that do submit de-appropriations from prior year budgeted items in the upcoming AAO must identify these when submitting their budgets, including justification

Form 2B: CON will continue to certify fee levels by April and May of each year, in parallel with the compilation of the Master Fee Schedule and changes in the fee levels can be fully reflected in the revenue budgets. Please carefully read the related updates in the instructions for the updated form 2B.

Department Request Stage Use of 519010 Account –Departments will need to remove use of the 519010 account in their proposed budgets, as this is reserved for Controller’s Office balancing. Amounts budgeted in this account code in department submissions will be considered errors and corrections will be made. The alternative “fringe adjustments” balancing account 519990 may be used by departments if absolutely needed.

Departments with Fixed Two-Year Budgets: Charter Section 9.101 authorizes the Mayor and Board to determine departments with two-year fixed budgets. For this coming cycle, the Airport, Port, Public Utilities Commission have fixed budgets as adopted in the prior cycle. The Municipal Transportation Agency’s has a fixed two-year budget per Charter Section 8A.106(a). Changes in the FY 2025-26 revenues and expenditures greater than 2.5% in general fund supported funds and 5% in non-general fund supported funds, even when staying within the prior approved bottom line, will require Board of Supervisors approval during the FY2025-26 and FY2026-27 budget cycle. These incremental changes will be brought to the Board of Supervisors with the Mayor’s Proposed June 1st budget via a supplemental appropriation ordinance.

Interdepartmental Services Balancing and Entries

The Controller’s Office and the Mayor’s Office require departments to balance all discretionary (non-centrally loaded) interdepartmental services (IDS) and agree on IDS *prior* to their budget submissions on February 21, 2025. BFM Reporting contains a report with both the performing and requesting departments’ budgeted work order items. Department staff on each side of the work order, that is both the requesting and the performing sides, can see what the other side has entered in the budget in real time.

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 cannot adjust citywide IDS that are loaded centrally by the Mayor’s and Controller’s Offices in Mayor stage. The following list of IDS accounts and other citywide budget entries cannot be adjusted by departments in BFM. These budget items are centrally loaded through separate BFM forms that are inaccessible to departments. The Mayor’s Budget Office will review the budget values in the Base Budget and update if needed during the Mayor stage.

If a department would like to request a budget change in the amount of service provided through one of the centrally loaded IDS below, **adjustments must be discussed with the performing department well before budget submission at the end of February, but these will not be entered in BFM during the Department Stage.** The requesting department must be able to afford this increase without increasing their General Fund support.

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
ADM - Fleet	581710 Is-Purch-Centr Shop-AutoMaint
	581740 Is-Purch-Centr Shop-FuelStock
ADM - Real Estate	581065 ADM-Real Estate Special Svcs
	581083 ADM-Real Estate 49 SVN Rent
	581084 ADM Permit Center
	581410 GF-GSA-Facilities Mgmt Svcs
	581650 Leases Paid to Real Estate

	581860 GF-Real Estate Service 581890 GF-Rent Paid to Real Estate
ADM - Contract Monitoring	581500 ADM Contract Monitoring
ADM - Risk Management	581170 GF-Risk Management Svcs (AAO) 581920 GF-HRc Surety Bond
ADM - Reprographics	581820 Is-Purch-Reproduction
ADM – Contract Administration	581750 GF-Purch-General Office
PUC - Public Utilities Commission Rates	581051 GF-PUC-Light Heat & Power 581063 PUC Sewer Service Charges 581064 Ef-PUC-Water Charges
DHR - Human Resources	581430 GF-HR-Equal Employment Opportunities 581460 GF-HR-Workers' Comp Claims 581470 GF-HR-EMPLOYMENTSERVICES 581480 GF-HR-Employee Relations 581015 Human Resources Modernization 581016 Diversity Equity Inclusion
DTIS - Department of Technology	581210 DT Technology Infrastructure 581360 DT Telecommunications Services 581280 DT SFGovTV_ 581325 DT Enterprise Tech
CON - Controller's Office	581130 GF-CON-Internal Audits 581245 GF-CON-Information System Ops

Other Centrally Loaded Citywide Budget Entries: As shown in the table below, departments **cannot** load budget entries for General Fund items such as debt service on General Fund Certificates of Participation; equipment lease finance program costs; General Fund capital; General Fund equipment expenses; COIT General Fund projects; Full Cost Plan (similar to COWCAP) expenses; and the expenses as noted below. These are loaded centrally by the Mayor's or the Controller's Offices in the Mayor stage of the budget process through separate BFM forms that are inaccessible to departments.

However, departments must enter general fund capital requests in BFM forms **Capital Project-Activity** and **Capital - Department Request - CPC GFS (7900)**, which are located under the Capital menu in BFM. In addition, departments must also enter non-general fund capital requests that require Capital Planning Committee (CPC) staff review into BFM form **Capital - Department Request - CPC NGFS + (7200)**, which is also located under the Capital menu in BFM. These two capital requests are routed to CPC for review in BFM and are **not** part of the department's budget submission.

Type of Centrally Loaded Citywide Entry	Account Code and Title
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 5610—Facilities Maintenance Account roll-up 5690—Carryforward budgets Only
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	515610	Retiree Health Care Trust Fund Subsidy

Budget entries for **Non-General Fund** capital that does not require review and approval by CPC; **Non-General Fund** debt, and **Non-General Fund** equipment *should* be loaded in Department stage in their respective BFM forms that are accessible to departments:

1. **Capital – Dept Request – Non-CPC (7300)** for **Non-General Fund** capital that does not require review and approval by CPC;
2. **Debt Service – Dept (3300)** for **Non-General Fund** debt; and
3. **Equipment – GFS (7000)** for **Non-General Fund** equipment.

Departments with Fixed Two-Year Budgets

The Airport, Port, PUC and SFMTA have fixed two-year budgets during the FY 2024-25 through FY 2025-26.

***Note about the SFMTA:** Please note that per Charter sections 8A.106.(a) and (d), the Municipal Transportation Agency is required each even-numbered year to submit its proposed budget with annual appropriation detail for the next two fiscal years to the Mayor and Board of Supervisors. In each odd-numbered year, SFMTA may submit any budget amendments that increase appropriations over those approved in the two year budget to the Board of Supervisors.*

Departments with Fixed Two-Year Budgets: FY 2025-26 is the second year in the two-year fixed budget cycle for the Airport, Port, San Francisco Public Utilities Commission, and the Municipal Transportation Agency. In this second year, these departments will adjust their budgets to accommodate updates to salary and fringe benefits made by the Controller’s Office, at a minimum. These fixed budget departments may adjust other expenditures and revenues to absorb these changes, and/or may make additional amendments to their budget. Positive or negative changes in FY 2025-26 revenues and expenditures greater than 2.5% in general supported funds and 5% in non-general support funds will bring their changes to Board of Supervisors with the Mayor’s Proposed June 1st budget via a supplemental appropriation ordinance.

Additionally, changes that exceed existing surplus transfer and TX rules will require Board of Supervisors approval. For example, if the total level of expenditure appropriations is not changing and instead appropriations are adjusting within the same total budget (aka line items), expenditure appropriations may increase by up to 10% at the level of appropriation control. This is the same process departments currently use during the course of the fiscal year after budget adoption, only now the budget system will be used to implement the change and interface to the financial system rather than surplus transfer forms and subsequent PeopleSoft entries. The Mayor’s Office and Controller’s Office will work with departments to determine necessary budget adjustments.

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

Item	Description	Action
Total budget increase	Increase expenditure authority by any \$ amount	Supplemental appropriation ordinance to amend the AAO to be approved by the Board of Supervisors for the increase
Changes of +/- 5% in revenues or expenditures (even with no bottom-line increase) in Non-General Funds	Submit changes via budget amendment	Changes made via the budget system and will be included in budget amendment to be reviewed/approved by the Board of Supervisors
Changes of +/- 2.5% in revenues or expenditures (even with no bottom-line increase) in the General Fund	Submit changes via budget amendment	Changes made via the budget system and will be included in a supplemental ordinance appropriation to be reviewed/approved by the Board of Supervisors
TX'ing (substituting) Positions in the second year	<p>Substitutions within the same job family</p> <p>Substitutions from one job family to another job family</p> <p>Any net increase of FTEs, regardless of whether O-Off budget or on budget</p>	<p>Can happen in the budget system, does not require BOS review/approval of an ASO Amendment</p> <p>Substitutions from one job family to another job family can happen in the budget system and salary increases of more than 15% (or whatever the TX guideline is at the time) require BOS review/approval of an ASO Amendment</p> <p>Net increases in FTEs must go to the BOS for review/approval via an ASO amendment.</p>
Controller's Office base budget changes for wages and fringe benefits and other base changes	Rebalancing is required. Departments may increase existing expenditure lines within existing administrative guidelines. This applies to the entire budget.	Balancing changes made via the budget system
Projected revenues greater than the approved budget, but <i>no request to increase expenditures</i>	Surplus revenues may be budgeted in reserves with no increase to expenditures	A budget amendment is not required for solely budgeting surplus revenues in a 598xxx designated reserve account in order to balance.
New BY+1 (FY 2026-27)	"Shadow budget" for display purposes only.	Departments must balance this new BY+1 budget.
Prop J Analyses	Not required as two-year Prop Js were approved last year.	Revised Prop Js should only be submitted if there are changes to last year's analyses, or new Prop Js since last year.
Fees	Must be reported annually to the Controller's Office	

New Codes Instructions (Creating New Codes + Subsetting/Adding to the Budget System)

BFM only includes chartfield coding that is in use or has been in recent budget use. There are many more codes in PeopleSoft than exist 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. The manual process of making a PeopleSoft code available 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 is taken from PeopleSoft and made available in the budget system. However, “subsetting” is also often referred to as the process where a code may be *both* newly added to PeopleSoft and is *also* subsequently added into the budget system.

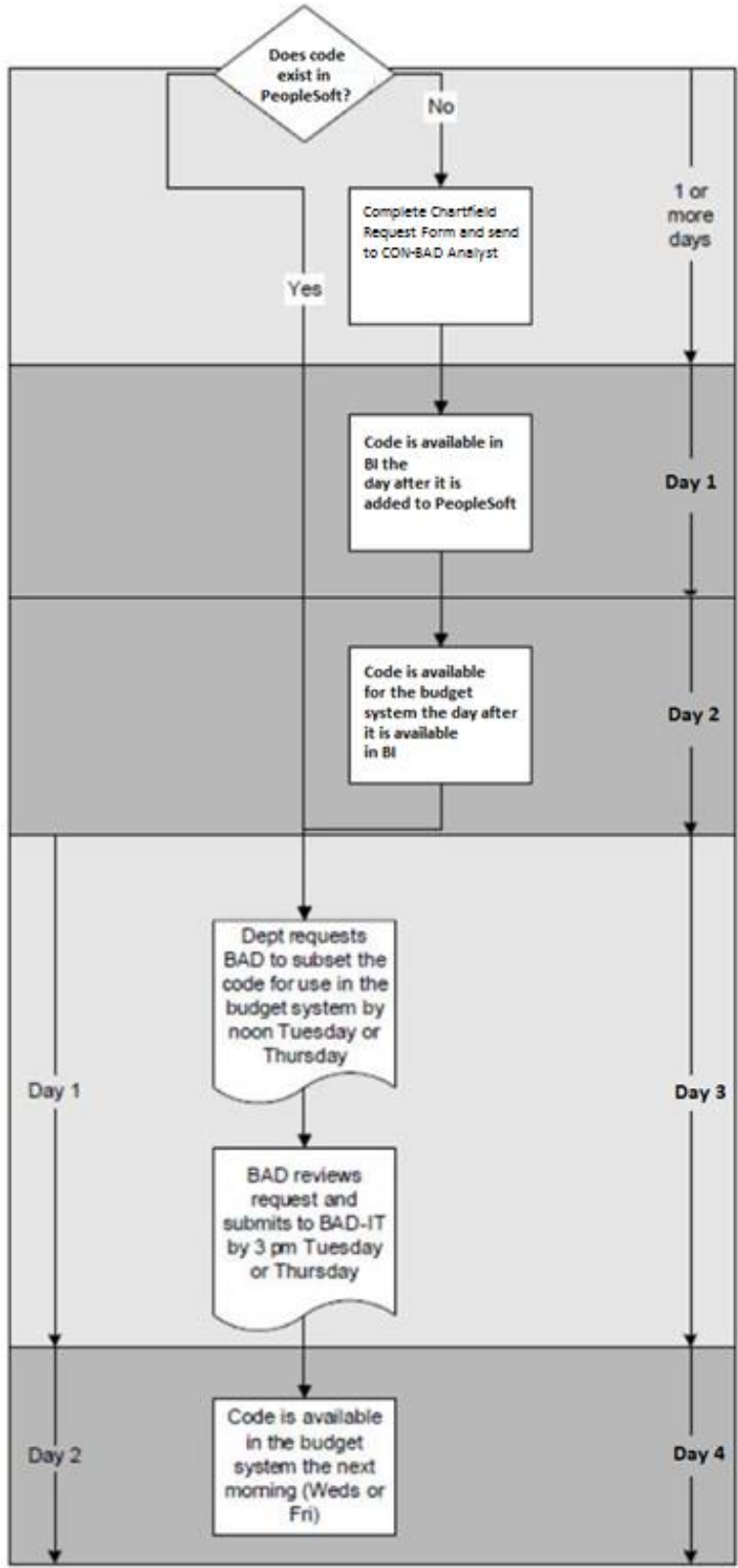
As departments build BY and BY+1 budget requests, new codes may be needed. The Controller’s Budget Office is the conduit for making these new codes available in the budget system. In order to include a code in the budget system to make related budget entries, it must first exist in PeopleSoft. **Departments 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:

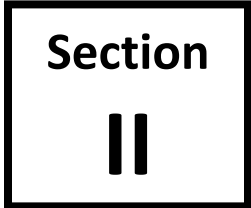
- The creation of new codes not yet existing in PeopleSoft nor in the budget system requires that departments first have the codes set up in PeopleSoft prior to being subset in the budget system. To begin a request, please submit the ChartField Request Forms and Subset Request Forms included in the Budget Forms **to your Budget Analyst in the Controller’s Office** with subject line: “**Budget Related** [Codes to be created in PS for BFM subset](#)”. **Only new codes for budgeting purposes for years FY 2025-26 and FY 2026-27 should be submitted to BAD. All other requests should be submitted to the ChartField Administrator.**
 - For new department codes, please indicate in the email whether the new department code will require a new Form ID in the forms: **Expenditure By Division (3000)** and **Revenue (5000)**.
 - For new 581XXX requesting interdepartmental services work order accounts for **discretionary, departmental interdepartmental services**, please provide a description of the new work order services so that a work reference number can be created, and please also indicate if a new form for a new department pair needs to be created in forms: IDS Requestor (8000) and IDS Provider (8100). *Note that new work order account requests require several levels of review and should be submitted early in the department stage of the process.*
- For existing codes to be subset into the BFM 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



Mayor's Office Instructions



The Mayor's priorities are:

- Maintaining core city services, including public safety and clean streets
- Continue significant progress decreasing unsheltered homelessness; ensuring effective mental health treatment
- Improve operational efficiency in service delivery and reporting across all areas of City services

The City must maximize the use of existing resources to advance key priorities, while making significant General Fund reductions in other areas of the budget. The Five-Year Financial Plan Update projects a two-year General Fund deficit of over \$870 million, growing to \$1.5 billion by FY 2029-30.

To help address this shortfall, in both the short and long term, departments must make **ongoing, permanent spending reductions of 15% starting in FY25-26**. Departments are discouraged from considering increases in revenue from fees and fines when calculating how to meet Reduction Targets.

The Mayor's primary instructions to departments follow.

Instruction 1: Reduce General Fund support by 15% starting in FY 2025-26. The current financial forecast requires departments to reduce General Fund costs. General Fund departments must submit "target" reduction proposals in their budget submissions, including savings equal to 15% of adjusted General Fund support starting in FY 2025-26.

Instruction 2: Eliminate vacancies, do not add new FTEs. Departments should hire only for core department functions and should consider hiring freezes. Layoffs are not preferred, but if necessary to meet target, please identify specifics in the budget submission.

Instruction 3: Assess CBO grant allocations for efficiency. Departments should only fund community-based organizations that demonstrate strong outcomes and cost-effectiveness, focused on direct service to clients.

Instruction 4: Re-examine all contractual services and non-personnel expenditures to identify savings.

Instruction 5: Update nonprofit COLA (CODB) from Base to reflect CPI (revise from 3% down to 2.4%) in Year Two.

Instruction 6: Reorganize to eliminate redundancy. MBO will work with departments to identify programs for Year Two consolidation.

Departments are instructed to utilize Form 1A (Summary of Major Changes) and may also submit a 1–2-page cover memo with their budget, to explain major changes in their budget submission, including how the department meets target. When proposing target reductions, departments should explain the impact

of the reduction in clear terms.

- How will reductions impact departmental operations and service delivery?
 - Will an initiative be paused or canceled?
 - Will a program take longer to implement?
 - How many fewer people would be served?
-

Non-General Fund and General Fund baseline departments are instructed to absorb all known costs increases within their proposed budget submissions by increasing revenues and/or reducing expenditures and not submit changes (including to workorders) that have a General Fund cost.

Budget Submission Forms and Instructions

Section

III

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

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

To be completed by: All departments must complete this form. Departments with commissions should also submit a copy of the budget presentation and supporting documents given to their commission.

Budget Year (BY) and Budget Year Plus 1 (BY+1): Included in the Budget Instructions is reference to FY 2025-26 and FY 2026-27 as BY and BY+1 respectively.

Prior Year (PY) and Current Year (CY): Included in the Budget Instructions is reference to FY 2023-24 and FY 2024-25 as PY and CY respectively.

Instructions: Using Form 1A, departments should respond to the 10 specific requests for information, as listed below, including specific FTE and dollar amounts where appropriate. Each of the 10 requests should have a unique answer to address the Major Changes column. This form should give a high-level narrative, explaining budget changes submitted in department stage. Forms 2A, 3A, and 3B provide the opportunity for account level notations. Form 1A specifically addresses the following:

1. **Summary.** What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. Alternatively, you may submit a 1–2-page memo with your budget submission summarizing the major changes.
2. **Target:** What ongoing spending reductions did the department make to meet its General Fund target? What are the high-level programmatic, operational, or staffing impacts of the proposed reductions? Is the department proposing any increases in revenues to meet target? For non-GFS departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund.
3. **Positions:** What position changes is the department proposing? How did the department prioritize core service delivery while meeting the General Fund reduction target or NGF revenue reductions? How does the department plan to utilize or eliminate any vacant positions in their budget? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, and provide details in Form 3B.
4. **Expenditures:** What major spending changes is the department proposing? How has the department evaluated grant allocations, non-personnel expenditures and contractual services for cost-effectiveness and efficiency? Please provide information about any changes that affect core services and functions. Highlight any changes related to major initiatives as noted in the Summary section and provide details in Form 3A.
5. **Revenues:** What revenue changes did the department submit? Please differentiate between General Fund and non-General Fund. This should match an Audit Trail, as shown in Form 2A Revenue Report, as well as the Expenditure Report in Form 3A.

6. **Legislation:** Is the department seeking to submit any legislation with the budget? Does the department's budget assume any revenues/expenditures that require a legislative change? Does the department's budget include any new recurring grants that require an Accept & Expend?
7. **Prop J:** Identify existing Prop J Analyses that will continue, and if the department's budget proposes any NEW contracting out of work previously done or that could be done by City workers.
8. **Transfer of Function:** Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.
9. **Interim Exceptions:** Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.79 in BY and 0.79 in BY +1) If so, for what reason are is the request being made?
10. **Budget Equity:** How has the department considered equity in its budget submission?

In BFM, Departments should use Budget Forms - Narrative (9200) to complete the entry of responses to the above questions. When running the Budget Submission Report, the information entered will populate under Form 1A. During the Mayor's Phase, the Mayor's Budget Office will review the responses thoroughly and reach back to departments if there are any questions or follow ups.

Form 1B: Department Budget Summary

To be completed by: All departments.

Instructions: After making all budget entries in BFM, please run BFM (budget system) report Budget Submission Report" in BFM Reporting and insert into budget submission.

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

Form 2A: Department Revenue Report

To be completed by: All 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 2025-26 and FY 6-27 portions of the grant award.

Instructions: This form should be generated by Budget Submission Report. Please complete budget entries before running this report.

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. Departments should do so by filling out the "Budget Justification" columns under BFM Budget Forms – Revenue (5000) for the corresponding revenues. When running the Budget Submission Report, the information entered will populate under Form 2A Revenue Report column "Revenue Description and Explanation of Change". During the Mayor's Phase, the Mayor's Budget Office will review the descriptions thoroughly and reach back to departments if there are any questions or follow ups.

If you need assistance running the Budget Submission 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 the 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 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.

1. Include all license and permit fees in PeopleSoft Account Level 3 4200 and 4750, fines in 4250, and charges for service in 4600.
 - a. Status:
 - i. C - for continuing fees without changes for CY (except for automatic CPI adjustment, if legislatively allowed);
 - ii. M - for modified fees (increase or decrease); and
 - iii. N - for new fees.
2. Brief description of the license/permit fee, fine, or service charge;
3. Authorizing Code citation;
4. Whether the authorizing code provides for an automatic CPI adjustment (Yes/No);
5. Account, Authority, Fund, Department, Project, and Activity codes;
6. Unit Basis (e.g., per year, per application, per inspection, per event, per appeal);
7. Charge (per unit) in CY;
8. Estimated quantity (in units) for CY;
9. Budgeted Revenue for CY;
10. Estimated percentage of the overall cost of the service in CY that will be covered by the current charge;
11. Proposed BY and BY+1 charge (per unit);
12. Estimated quantity (in units) for BY and BY+1;
13. Proposed Revenue for BY and BY+1;
14. 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);
15. Date of the last increase in the fee; and
16. 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 U.S. 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, 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 April 1. Departments are discouraged from considering increases in revenue from fees and fines when calculating how to meet Reduction Targets. The Controller’s Budget Office will provide the CPI values for BY and BY+1 based on information published by the U.S. 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.

Departments should ensure that any new or existing fee, fine and penalty is analyzed through an equity model. The Mayor’s Office and Treasurer and Tax Collector’s (TTX) Financial Justice Project have established equity criteria and alternatives for departments to consider in reviewing fees, fines, and penalties.

Alternatives to fees may include:

1. Basing the fine or fee on people’s ability to pay
2. Eliminating the fine or fee and identifying alternative methods to achieve the policy goal
3. Offering accessible, non-monetary alternatives to payment, such as performing community services or receiving social services.

In examining fines, fees, and penalties, the following questions should be considered:

1. Is the fine or fee equitable? Does it impact some people harder than others? Does it exacerbate existing

- racial and socioeconomic disparities?
2. Is it an effective and equitable means to achieve the end policy goal?
 3. What is the cost of collections relative to the revenue and policy goal?

Form 3A and 3B: Uses

Form 3A: Expenditure Changes

To be completed by: All departments.

Instructions: This form should be submitted by running the Budget Submission Report in BFM. Please complete budget entries before running this report.

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. Departments should provide explanations by filling out the “Budget Justification” columns under BFM Budget Forms - Expenditure (3000) for the corresponding expenditures. When running the Budget Submission Report, the explanations entered will populate under Form 3A Expenditure Changes column “Explanation of Change”. During the Mayor’s Phase, the Mayor’s Budget Office will review the descriptions thoroughly and reach back to departments if there are any questions or follow ups.

Form 3B: Position Changes

To be completed by: All departments.

Instructions: This form should be submitted by running the Budget Submission Report in BFM. Please complete budget entries before running this report.

The Mayor’s Budget Office will thoroughly review position substitutions, including those with significant percentage changes in salary, 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 leads to the request. Requests are subject to future review by the Department of Human Resources for classification verification. **Departments** should provide explanations by filling out the “Justification” box when making position edits in BFM. When running the Budget Submission Report, the explanations entered will populate under Form 3B Position Changes column “Explanation of Change”. During the Mayor’s Phase, the Mayor’s Budget Office will review the descriptions thoroughly and reach back to departments if there are any questions or follow ups.

If the department is reprioritizing the existing FTE within your budget, then please enter a substitution action, and make sure to use pay period 1 for the existing position if it is already filled. If the desire is to delete a vacant position and this necessitates creating a new position to offset a deletion, new positions starting in BY should be entered to begin no earlier than Pay Period 7 and/or no greater than 0.79 FTE in BY and 0.79 FTE in BY+1.

Form 4A & 4B: Equipment & Fleet Requests

Equipment and Fleet requests will be submitted as part of the budget system, BFM, with Department budget submissions, *not through a separate SharePoint site or excel file.*

Equipment and Fleet Deadline: All equipment and fleet requests are to be submitted by Friday, February 21, 2025, as part of a department's proposed budget.

Forms Overview

Departments requesting General Fund for Equipment and Fleet purchases should fill out the following 3 tabs under Chart of Account: Equipment Number and Form 7000 (NGFS) / Form 7100 (GFS) in BFM:

- Equipment
- Fleet 4B.1
- Fleet 4B.2

Please answer all applicable questions on all three tabs. The report will sort and deliver the necessary information to Forms 4A and 4B. Please submit each unit (of equipment or fleet) separately with an independent Equipment Number.

In BFM, departmental staff will be able to download Forms 4A and 4B from the Budget Submission Report to ensure their Equipment and Fleet requests were submitted in the system. Fleet unit costs can be referenced on Form 4B, in which unit costs are calculated based on information entered in Fleet 4B.1 and 4B.2.

New and changes to GFS Equipment and Fleet loaded in BFM will not be loaded into the department's budgets and will not be visible in a regular chart of accounts e-turn – they will only be visible through the equipment reports. Once requests are approved by the Mayor's Office and Fleet Management, they will be loaded into the budget during Mayor's Stages.

Completed General Fund 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; and 3) availability of funding in the Fiscal Year of request.

Definitions

Equipment: Equipment is defined as items with a total unit cost of \$10,000 or more, including taxes and fees, 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.** Sales tax and other costs required to put equipment into service should be included in the unit cost for the item, as the total budget is the maximum available for that item.

Surveillance Technology: Any software, electronic device, system utilizing an electronic device, or similar device used, designed, or primarily intended to collect, retain, process, or share audio, electronic, visual, location, thermal, biometric, olfactory, or similar information specifically associated with, or capable of being associated with, any individual or group. Many technologies are exempt. Please see the Technology Project Proposals section for more information about exemptions and the process for obtaining approval to purchase technology and/or equipment that meets this definition.

Equipment requests that are part of a Technology Project Proposal should also be submitted via BFM COIT form 3600 using the applicable equipment account code.

Equipment Numbers: Each equipment item must be detailed as part of the budget request. In the budget system, an eight-character equipment number is pre-generated for each department to distinguish each equipment item.

- The first three characters are the three-letter code for the department group
- The next two characters indicate the **second** half of the fiscal year (i.e., “26” for FY 2025-26)
- The last three characters are sequencing numbers (001, 002, 003, etc.)

The equipment tab has a separate field indicates whether the item is new “N” or replacement “R” equipment.

For equipment funded in the operating budget, equipment numbers will be finalized following allocation of citywide equipment during Mayor stage. **Please enter preliminary numbers in BFM.**

Form Instructions: Please complete the applicable questions on all three tabs listed under Chart of Account: Equipment Number and Form 7000 / Form 7100 in BFM with full chart string. Please refer to [Equipment User Guide](#) for more details on how to complete Equipment entries.

Budget Form 4A: New General Fund equipment requests – Do not include vehicles

- Fiscal year
- Equipment Description
- Justification of Need
- Project ID
- Project Title
- Equipment Number
- New/Replace
- Number of Units
- Cost Per Unit
- Total Cost w/ taxes and fees

Budget Form 4B: Fleet

Any department requesting to purchase new or replacement vehicles, whether requesting general fund support or not, should submit the following information through BFM:

- Dept Point of Contact (Last Name, First Name)
- Source of Funds
- Requesting Department
- Department Prefix
- Division/Program (if applicable)
- Fiscal Year
- Replacement or new?
- Asset Number of replacement vehicle (if applicable)
- Vehicle Type (for new vehicle being requested)
- Brief description of Vehicle Type if “Other”
- Fuel Type
- Special Requirements Comments
- If purchasing a sedan that is not battery electric, provide justification-
- Number of Units; Please create multiple rows if requesting multiple units; the unit default is “1” in BFM for form 4B cost calculation

- Justification of Need
- Purchasing from Term Contract?
- If purchasing from a Term Contract, which contract, and spec #?
- If NOT purchasing from a Term Contract, provide a description of the required vehicle, including make and model
- Total Base Cost per Unit
- Estimated Supplemental Costs per Unit (e.g. additional vehicle options, outfitting, charging infrastructure if purchasing EV, freight if not purchasing from term contracts, etc.)

Please note, term contract prices for pickup trucks, SUVs, and vans will be finalized in early January 2024. If you are requesting to purchase one of these vehicles, please confirm the correct term contract price with the ADM Office of Contracts Administration (Mark Farley Mark.Farley@sfgov.org) or the ADM Fleet Management specifications team (Fleet.Purchase@sfgov.org) before submitting budget forms and for non-General Fund requests, before loading any costs. Accurate pricing is critical to ensure the purchase can be completed during the fiscal year.

Departments are encouraged to work with their department's fleet managers as well as the ADM Fleet Department/Central Shops Business Manager (Camilla Taufic; Camilla.Taufic@sfgov.org), prior to submitting their vehicle requests. Camilla can help provide detailed information on your department's vehicles and develop a replacement strategy based on fleet utilization, age, and cost. All vehicle requests will be reviewed by Fleet Management during the Mayor stage of the budget process to ensure adherence to citywide fleet policies. Please review Appendix A for further information.

Departments must create distinct lines for each individual asset request, rather than lumping multiple requests together, even if for the same type of asset. The form will not accurately calculate the request if rows are summed/merged. Additionally, departments must fill out requested information within form 4B, including the justification of need. Departments should not refer to other attachments with justifications or information – all information should be included on Form 4B.

COIT Budget Request: Technology Project Proposals

To be completed by: All departments with technology projects over \$100,000.

Instructions: All new technology projects with expected costs of \$100,000+ must be submitted to COIT for approval. Projects requesting COIT funding will provide additional information. Submit request to access SharePoint if you have not done so prior.

Deadline: All documents are to be submitted by Friday, January 17, 2025.

To submit a request please use BFM Budget Forms – COIT (3600)

Please Note: COIT submissions will no longer be accepted via SharePoint.

Do not submit duplicative requests to Capital Planning and COIT. Our offices will coordinate requests once received.

If you have any questions, please contact COIT staff: **Damon Daniels, Technology Portfolio Manager at damon.daniels@sfgov.org and (628)- 652-5327**

Definitions

Technology Project: An initiative to build, purchase, or significantly update a technology which will have a measurable impact on Department operations. Projects go through four stages: planning, design, development, and production all within a specified start and end date. *Costs associated with the ongoing maintenance & support of an existing technology are not considered a project.*

Technology Materials & Supplies: 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 Form 3. However, expenditures that are part of a larger technology project can be included in a COIT request.

Technology Equipment: Expenditures related to basic maintenance of technology systems or equipment. Unless expenditures are included as part of a larger technology project, **GFS & NGFS COIT equipment requests should be entered in form 4A.** However, if the COIT technology project includes the purchase of equipment, enter the equipment budget request in the COIT form 3600 using the applicable equipment account code. No equipment number will be entered into BFM.

Technology Budget Codes: 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

Submission Guidelines

The COIT budget process is designed to evaluate the strategic value of projects and prioritize funding towards 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.

Project Costing for Technology Project in PeopleSoft

The 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).

Below are the recommended Work Breakdown Structure (WBS) for 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 should submit Technology Project proposals and General Fund supported technology project requests to the Committee of Information Technology via BFM. COIT will review proposals, and once COIT and the Mayor’s Office approve projects, they will be loaded into the Mayor’s Stage of the budget. Note that changes to previously approved FY2025-26 projects in the base budget and new project requests entered via COIT form 3600 will not be part of the total \$ amount of department budget submissions.

Capital Budget Request

To be completed by: All departments with General Fund capital or Capital Planning Fund requests.

Instructions: Submit FY 2025-26 and FY 2026-27 Capital Budget requests to the Office of Resilience and Capital Planning Program (ORCP) via BFM by **January 17, 2025**. Please contact Ken Hinton in the Controller’s Office Budget and Analysis Division (Ken.Hinton@sfgov.org) if you need help with access or have any technical difficulties. Contact Nishad Joshi at ORCP (Nishad.Joshi@sfgov.org) if you have any subject-matter-related questions.

Funding is not guaranteed for projects that are already in the Capital Plan or budgeted/funded for FY 2025-26 in the last budget cycle; therefore, **be sure to submit a formal budget request for each project, including new items at the activity level**. Even for projects that have been funded for FY 2025-26 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. For new requests in excess of \$1M, please include the estimated cost of project planning and initial design in your project description. 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.

The Capital Planning Committee (CPC) will review Capital Planning staff recommendations from February to March 2025. Once projects are approved by the Capital Planning Committee and the Mayor’s Office, they will be loaded into the Mayor’s Stage of the budget. **Note that changes to previously approved FY 2025-26 projects in the base budget and new project requests entered via CPC project forms 7900 (CPC GFS) and 7200 (CPC NGFS+) will not be part of the total \$ amount of department budget submissions.**

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

<p>1. Renewals & Replacements</p> <p><i>FSP Chart of Account: 584030 – Capital Renewal Projects</i></p>	<p>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.</p> <p>Requests for renewals/replacements at City facilities should align with data in the City’s Facilities Renewal Resource Model (FRRM)</p>
<p>2. Enhancements</p> <p><i>FSP Chart of Account: 567000 – Bldgs, Struct & Imprv Proj - Budget</i></p>	<p>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.</p> <p>Requests for enhancements should be represented in the Capital Plan.</p>
<p>3. Maintenance</p> <p><i>FSP Chart of Account: 500010 – Facilities Maintenance – Budget</i></p>	<p>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.</p>

Departments should budget additional funds to meet maintenance needs in their operating budgets if applicable.

Please note:

- **Do not use any other account codes** for capital project related budgets other than the account codes listed above; **do not use 506070**.
- All capital projects set up in PeopleSoft will also require identification of “project type”:
 - “CAPCP” for Capital Projects funded through the Capital Planning Committee
 - “MAINC” for Facilities Maintenance or Maintenance projects funded through the Capital Planning Committee.
- All budget system (BFM) entries for capital projects will only be accepted in Capital forms, which will be further explained in the Controller’s office technical instructions.
- Requests for IT software, IT Capital Investment, and related equipment should be submitted to the Committee on Information Technology.

Controller's Technical Instructions

Section IV

Summary of Major Changes:

There are two new calculators that can be found in BFM reports to aid position costing and budgeting.

- **Regular Job Class Calculator:** The regular class calculator help determine the BY and BY+1 salary and benefits cost based on start/end pay periods and standard hours for regular job class only.
- **Special Class Calculator:** The special class calculator helps determine the estimated salary override amount to enter to achieve the targeted salary and benefit total amount.

Please refer to the instructions in the first tab of the respective calculator reports should there be questions about the steps and window prompts.

Reminders

Appropriating Bond Interest: Departments must not budget bond interest without approval from the Controller's Office of Public Finance (OPF).

- 1) Departments must reach out to the Controller's Office of Public Finance if they would like to start the process to appropriate bond interest. The BAD budget analyst and AOSD debt group must be copied on communication. Please note that department budget staff are encouraged to reach out to the Controller's Office of Public Finance regarding items in the City's Statement of Bond Redemption and Interest that is a section in the AAO.
- 2) After OPF certification on the completion of the arbitrage calculation (e.g., yield; proceeds), BAD will work with the department and OPF to budget the interest appropriately. (i.e. make sure spending is set up correctly to comply with the requirements, use interest revenue account instead of use of fund balance 499999)
- 3) BAD will work with OPF in case the arbitrage charge is incomplete, and the spending needs to be put on reserve.

Departments appropriating bond interest must use an interest account code instead of use of fund balance or account code 499999. Departments intending to appropriate bond interest are required to notify the Controller's Office if the bond interest is still subject to arbitrage calculations.

Budget Website: Legislation passed in December 2019 established a budget website and processes for departments to gain public input on their budget priorities. Specified departments are required to solicit public input both before and after their proposed budgets are created, and no later than February 14th each year. Department budget submissions will continue to be posted on the budget website: <https://sf.gov/topics/budget>.

Capital Equipment Requests: Capital projects may involve the purchase of equipment. However, because capital projects are budgeted in the budget system in the Capital application using account code 567000, no equipment numbers are entered into BFM.

Interim Budget: The Mayor's June 1 Proposed FY 2025-26 budget will serve as the Interim Budget. Per the unchanged interim budget requirements in the Charter, there will be no new capital or equipment spending during the interim period, and no new positions will start unless submitted to the Board of Supervisors via an interim

exception.

Programmatic Projects: Account ID 506070, Programmatic Projects-Budget, **should not be used in the budget system in account-controlled funds (e.g., fund 10000) or in the capital forms.** Departments should correct the account or the fund to address this.

Project Type: eTurns and audit trails 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 Planning Committee are CAPCP project type or CAP for non-Capital Planning Committee funded projects. Departments must tag projects for capital requests that are reviewed by CPC with the project type, CAPCP – CPC-funded capital project unless the CPC-funded capital request is for facilities maintenance. For CPC-funded facilities maintenance projects, departments must tag the project with the project type, MAINC – CPC-funded facilities maintenance.

Prop Js: All non-fixed budget departments should submit updated and new BY Prop Js with budget submissions. Prop J contracting authorizes outside contracting of existing services, when a service can be performed by private contract at a cost lower than the same service performed by civil servants. Requests must be submitted to the Controller’s Office and approved by the Board of Supervisors. Fixed budget departments do not need to resubmit an FY 2025-26 Prop J that was approved 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**”** in the subject line of emails to your Controller’s Budget and Analysis Division analyst as well as **“Codes to be created in PeopleSoft (PS) for BFM subset”** in the header and attach a complete subsetting file with the new code information also. Please see the subsetting section of this report.

Use of Reserve: In the past, the budget practice for use of reserve was to use account 499998 in the fund where the associated spending is being budgeted. Departments now must budget use of reserves as a reduction in the actual reserve accounts (598xxx, 597xxx) which “balance” sources, where applicable, in the fund where the reserve exists.

Account IDs for capital project requests: Departments must use either account ID 567000 Capital Project, 500010 Facilities Maintenance, or 584030 Capital Renewals for budgeting capital project requests. 506070 Programmatic projects should not be used. Equipment requests will use the equipment related to PeopleSoft account IDs discussed in Accounts for Equipment Requests and Equipment Lease Requests below.

Grant projects: Departments must ensure that the **Grant Project** check box for grant project codes is checked in the maintain projects screen in PeopleSoft Financials. Checking this box identifies the project code as grant project code in both PeopleSoft Financials ***and*** BFM. Please see example below.

Real-time reporting. Department nonposition entries appear in real time in the budget reports such as the eTurns and audit trails. Department position entries will appear in real time (at 15 minute intervals) in the budget reports.

Sources (Revenues)

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 Friday, February 21, 2025.

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.

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

Expenditure Baselines

The San Francisco Charter and other municipal codes require the City to budget certain spending levels for specific populations. These spending mandates include:

- Children’s Baseline, for youth aged 5-18 [Nov 2016 Prop C, Charter Section 16.108]
- Disconnected Transitional-Aged Youth (TAY) Baseline, for youth aged 18 to 26 [Nov 2016 Prop C, Charter Section 16.108]
- Early Care and Education Baseline, for youth aged 0-5 [June 2018 Prop C, Business and Tax Regulations Code Article 21]
- Our City, Our Home (OCOH) Baseline, for people experiencing homelessness [Nov 2018 Prop C, Business and Tax Regulations Code Article 28]. The OCOH baseline includes 7 sub-components that must be individually tracked.

All of the eligible spending for these baselines must be budgeted in unique PeopleSoft Project Activity pairs (with the appropriate Activity Types) so that the City can track compliance with the Charter and Municipal code.

Prior to FY 2020-21, each baseline requirement mapped to exactly one Peoplesoft Project-Activity pair because the baselines were defined to be mutually exclusive (a person cannot be both 5 years old and 26 years old). However, with the addition of the OCOH baseline, the requirements are sometimes overlapping; that is, the same expenditure can count toward multiple baseline requirements. For example, \$1 to support a 7-year-old child experiencing homelessness counts toward both the OCOH baseline and the Children’s Baseline. The table below shows the Activity Types currently available to be budgeted. Any changes to the list of Activity Types below must be reviewed and approved by the Controllers’ Budget Office. Please note that no revenue should be budgeted in these programs. Also, if your department has new programmatic spending that may qualify to meet these baseline requirements, please contact your Controller’s budget analyst.

Activity Type	Description	Full Activity Type Description	Children's Baseline	TAY's Baseline	OECE's Baseline	OCOH's Baseline
8	Children's Baseline	Children's Baseline	X			
9	Transitional Aged Yth Baseline	Transitional Aged Yth Baseline		X		
10	Permanent Housing – General	Permanent Housing – General				X
11	Perm Hsg ShortTerm RentSubsidy	Permanent Housing – Short Term Rental Subsidies				X
12	Perm Hsg Homeless Youth 18-29	Permanent Housing – Homeless Youth 18 - 29				X
13	Perm Hsg Homeless Families	Permanent Housing – Homeless Families Children < 18	X			X
14	Homeless Shelter	Homeless Shelter				X
15	Homelessness Prevention	Homelessness Prevention				X
16	Mental Health	Mental Health				X
17	Perm Hsg – General & Children	Permanent Housing – General & Children's Baseline	X			X
18	Perm Hsg STRentSubsidy&Children	Permanent Housing – Short Term Rental Subsidies & Children's Baseline	X			X
20	Perm Hsg HomelessFams&Children	Permanent Housing – Homeless Families Children < 18 & Children's Baseline	X			X
21	Homeless Shelter & Children	Homeless Shelter & Children's Baseline	X			X
22	Homelessness Prev & Children	Homelessness Prevention & Children's Baseline	X			X
23	Mental Health & Children	Mental Health & Children's Baseline	X			X
24	Permanent Housng General & TAY	Permanent Housing – General & Transitional Aged Yth Baseline		X		X
25	Perm Hsg ST Rent Subsidy & TAY	Permanent Housing – Short Term Rental Subsidies & Transitional Aged Yth Baseline		X		X
26	Perm Hsg Homeless Youth & TAY	Permanent Housing – Homeless Youth 18 - 29 & Transitional Aged Yth Baseline				X
28	Homeless Shelter & TAY Baselin	Homeless Shelter & Transitional Aged Yth Baseline		X		X
29	Homelessness Prevention & TAY	Homelessness Prevention & Transitional Aged Yth Baseline		X		X
30	Mental Health & TAY Baseline	Mental Health & Transitional Aged Yth Baseline		X		X
31	OECE & Children's Baseline	OECE & Children's Baseline	X		X	
32	OECE Baseline	OECE Baseline			X	

If you need a comprehensive list of the Peoplesoft Project-Activity pairs for any of these baselines, please run the

report shown below in Reports and Analytics.

The screenshot shows the SF Reports & Analytics dashboard. The 'BI Job Aids' section on the right contains a list of links. A red arrow points to the 'CFO Dashboard' link, which is circled in red.

The screenshot shows the 'Classification Structure' report. A red arrow points to the 'Activity Classification Structure' table, and another red arrow points to the 'Activity Type Number' dropdown menu, which is circled in red.

Project Owning Dept Grp	Project Code	Project Name	Project Manager	Project Status	Activity Code	Activity Name	Activity Type Number	Activity Description
AAM	10003463	AA Emergency Leak Repair		Open	0001	Emergency Leak Repair		
	10003467	Asian Art Facilities		Open	0001	Interest Earned		
					0005	Asian Art Facilities-Other		

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.

Capital budget in accounts 500010 Facilities Maintenance-Budget, 567000 Bldgs, Struct&Imprv Proj-Budget, and 584030 Capital Renewal Projects should **not** be budgeted in account-controlled funds.

Interdepartmental services budget that will be transferred to another department through delegated authority **must** be budgeted in authority-controlled, continuing funds. Grants are budgeted in project-controlled funds and **must not** use delegated authority.

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 grant resolutions. Now all grants less than \$100,000, grants that remain less than a total of \$100,000 per grant after subsequent increases raise the initial grant, and grant increases less than \$50,000, do not require board approval, provided there are no new positions created.

Departments may include the first year of a recurring grant that the department has not previously received in the Budget and Appropriations Ordinance if there is an Accept and Expend (A&E) resolution or ordinance package accompanying the Mayor's Proposed Budget. Please send the A&E package to your department's AOSD fund accountant by February 21, 2025, for review and the Controller's Office signature. Please inform the Mayor's Budget Office of the new grant in the department's budget and the accompanying A&E legislation. New and non-recurring/one-time grants greater than \$100,000 that have not previously been received should not be included in the AAO, but only through the regular A&E process. Please refer to the Controller's Accounting Policies and Procedures for information on the A&E Resolution/Ordinance Process, and for additional grant budget information.

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. Grants that are continuing into the next budget year are included in the annual budget to display departmental resources and give a more complete picture of the City's overall operating budget more accurately. Grants that meet the following requirements should be included in departments' budget submissions:

- The grant is an operating grant, not a capital grant.
- 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).
- 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.
- The grant budget has not already been authorized through an A&E Resolution or an Ordinance amending the Salary Ordinance, and consequently, not already recorded in PeopleSoft.

Departments must balance all grants at the PeopleSoft project level before the department budget is submitted in February. Revenue account should match the award type. If departments do not know their exact grant award at the time they prepare their annual budgets, they should include their best reasonable estimate with supporting calculations.

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 budgeted in Special Revenue Funds.

For grants that are recurring or renewed each year with new award agreement, or in cases where a department receives operating grant awards on a different cycle than the City's fiscal year, departments should request new grant project IDs 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. The Controller's Office has updated most recurring grants in the base budget and will work with the departments to update the remaining grant project codes.

All positions funded by grant revenue should be designated by the "G" position status indicator. The "C" position action 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.

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.

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).

As an alternative to budgeting grants through the Budget and Appropriation Ordinance, departments may still submit grant budgets for Board approval at any time during the year through an A&E Resolution and/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 A&E Resolution process. If the grant includes new positions that do not exist in the Base, an Ordinance amending the Salary Ordinance and approving the A&E must also be submitted.

Questions concerning grants should be directed to your Fund Accountant in the Controller's Office.

Recurring Grant Project ID Set Up in PeopleSoft

The 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 and training.

- Navigate to Copy Proposal, search for and select proposal related to grant project you seek to copy.
- 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.
- 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).
- 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.
- When ready, submit your proposal (which locks the proposal from future edits).
- Generate award so that the project ID gets activated and becomes available for subsetting into the budget system.
- Ensure that the Grant Project check box is checked in the Create / Maintain Project screen in PeopleSoft's Project Costing Module.

Please refer to these links on how to create and submit a proposal and how to generate a grant award from a proposal.

- [How to Create and Submit a Proposal](#)
- [Grants: How to Generate an Award from a Proposal](#)

Information Technology Projects Including Equipment and Software

Please refer to the "[Information Technology \(IT\) Accounts](#)" section in this document for guidance on Information Technology budget requests.

Salary Items

General Information

Workdays:

FY 2025-26/ BY has 261 workdays (26.1 pay periods). FY 2026-27/ BY+1 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. All permanent salary positions are required to be ultimately budgeted by position number in addition to job class. For example, a single regular job class and Chartfield combination containing five full-time equivalent employees has five unique position numbers. Changing the budget for these five FTEs requires separate position entries in BFM. Temporary Salaries, overtime, premium pay, and holiday pay are budgeted as lump sums via special classes in BFM and are detailed at the special job class and Chartfield combination level. BFM assigns a position number with the prefix SPCL or NEWP to each unique special job class **series 999XX** and Chartfield combination (Note that temporary (TEX) “CAT-16” 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 position number by entering the starting pay period, and the standard 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). BFM defaults on each regular job class position to 80 standard hours per FTE.

If reducing TEMP FTEs, at least 0.01 FTE must remain or the ASO interface will zero all TEMP positions.

The screenshot shows the 'Form Positions' interface. The main title is 'Form Positions' (circled in red). Below it, there are 'Page Actions' (Close, New Position) and 'Import/Export Actions' (Template for Special, etc.). The main content area is titled 'Edit Form Position' (circled in red). Below this title, there are buttons for 'Close', 'Manage Funding Date and Allocation Records', and 'Audit Trail'. A table lists position details:

Position	Employee Code	Last Name	First Name	Home Orgn	Job Class
00314437-1	00314437-1-F13123	SF	SF	228855	3633_C

Below the table, there is a form for editing the position. The 'Employee Code' field is populated with '00314437-1-F13123'. The 'Salary' field is highlighted with a red circle. Other fields include 'Salary Override' (set to \$0.00), 'Salary Percentage' (100.000000), 'Benefit Percentage' (100.000000), 'Employee Count' (1), and 'Standard Hours' (80.000000). A 'Lookup Salary Table' button is also present. In the left sidebar, a red box highlights the 'F RECORD' button.

Adjusting standard hours will change FTEs. For example, if the department is seeking a 0.5 FTE for the whole year, enter a 40-hour per pay period for standard hours.

For special class job classes including 9993 attrition (excluding 9993 platform attrition), 9995 Positions Not Detailed, and TEMP, FTEs are calculated as the salary budget amount manually entered by departments divided by the following citywide average salaries.

Salary Table	Job Class	Description	BY/BY+1 Amount
BTM	TEMPM_E	Temporary positions, miscellaneous	136,530
BTN	TEMPN_E	Temporary positions, nurses	243,535
BZM	9993M_C	Attrition, Miscellaneous	136,530
BZM	9996M_C	Estimated Project Funding, miscellaneous	136,530
BZN	9993N_C	Attrition, Nurses	243,535
BZU	9993U_P	Attrition, Uniform Police	170,421
BZU	9993U_F	Attrition, Uniform Fire	170,447
BZU	9993U_S	Attrition, Uniform Sheriff	155,477
BZM	9995M_E	Positions not detailed, miscellaneous, no FTEs	136,530

For the following special job classes, departments manually enter FTE and salary amounts only; BFM will automatically calculate benefit budgets. This may also include job classes that are “non-step/one-step”, and/or under a “non-city” MOU. Also see the special class calculator section below.

1. 9163 Transit Operator
2. 9993P Platform Attrition
3. 9910 Public Service Trainee
4. 9989 Executive Contract Employee with FBP
5. 9996 Estimated Project Funding
6. 9377 Port Feasibility Analyst

With the exception of 9995 Position Not Detailed for which there is no benefit budget, BFM automatically calculates the benefit budget for special job classes based on the FTE and salary budget. **Departments are discouraged from using the two special job classes 9995 Positions Not Detailed and 9996 Estimated Project Funding. Please provide justification to the Mayor’s Budget Office and Controller’s Budget Office if your department uses 9995 and 9996** (see further instructions for adjusting the FTE value of 9995 in the Appendix).

Special class job class entries are entered in BFM using an Excel spreadsheet template that is exported and imported. Entries through the special class export/import are incremental, in that the FTEs and budget uploaded into BFM using the template are added to any existing special class job class budget previously entered in BFM for the department. Use the Special Class Calculator to determine what the salary entry should be to get to the desired total salary and fringe benefits. The Special Class calculator can be found in BFM reports.

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”, the Funding Start Date in BFM, earlier than Pay Period 7 in the budget system, and the budget system defaults to this starting pay period. 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. All new positions default to the Funding End Date of 6/30/2052. Please update the funding end date if this is not for an on-going position.

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 class 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 net funded positions. In the budget system, the negative count is computed using the citywide average salary and fringe benefit rates entered citywide for Misc., Safety, Nurses, Platform, Fire and Police. Attrition Savings is not position specific in the BFM Positions budget form and is a manual department entry. FTEs are calculated based on the citywide average.

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 the total dollar amounts for manually entered 9993 attrition, temporary (TEMP), overtime (OVER), holiday (HOLI), or premium (PREM) pay with wage increases, Departments are reminded that they need to manually adjust the budgets for attrition, temporary, and overtime, holiday pay, premiums, and IDS (work order) recoveries to include negotiated pay increases. Salaries and Fringe rates tables are located under the PCF panel in BFM. In addition, the FTE Cost Report, 15.15.016, is available to see the full salary and benefits cost of a position.

Non-Operating Budget Positions:

To allow for the 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.

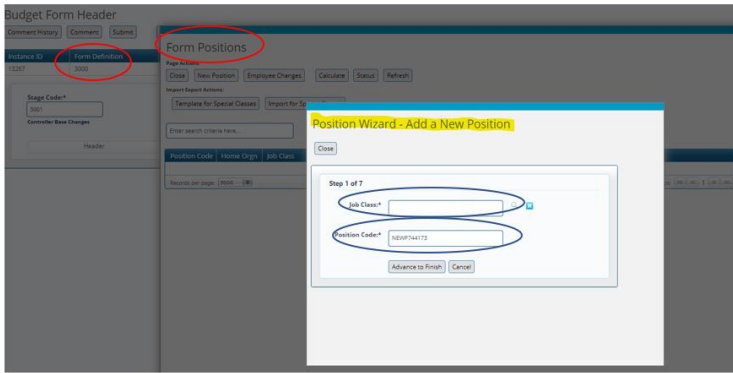
- Use position status indicator "O" to account for off-budget positions that are not funded from the annual budget (e.g., positions which are funded from multi-year capital projects, some project-controlled grant funded positions or outside agencies).
- Departments must be able to provide supporting information showing justification and funding for non-operating budget "O" positions. Departments must ensure that the salary and fringe benefit budgets for off-budget positions are included elsewhere in the department's budget submission.

Position Coding

To create new positions in BFM, navigate to the Positions budget form under Budget Formulation > Expenditures by Division (3000) and follow the steps in the position wizard where a new generic position number will be generated. Information regarding position codes can be found by selecting the magnifying glass next to each box within the position wizard. For reference, information regarding position codes include:

- 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)
- P - City Retirement - Police (Excludes FICA costs as police job 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).

Special class job classes in BFM also use the retirement indicators listed above.

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. Salaries and Fringe Benefits are not calculated for this position status.
- S - Special Class: used for special class entries that are not paid a fixed hourly rate or other classes with special rates. Departments must manually enter a salary budget, which will ultimately populate “salary override” in BFM. This position status will reflect position numbers with NEWPXXXXXX or numeric-digit designated position numbers 01XXXXXX.

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:

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

Note: For positions that were newly created in the current year and not part of departments’ base budgets, please use the N new indicator and note this in the justification field. Please contact your Budget and Analysis Division analyst as needed.

- Q - If a position was added via a supplemental appropriation ordinance during the year.

These are Position Action Indicators for making a change to an existing position in the base budget:

- D - Deleted - used when deleting an existing position in the base where no substitution is made.
- R - Reassignment - used to identify positions that are reassigned from one cost center (fund ID, department ID, authority ID, project-activity) to another.
- H - Change FTE – changing the FTE of an existing job class by adjusting either the number of standard hours, the funding start date, or both. An example would be the delay of a new position created in FY 2025-26 and approved during last year’s budget process. For position entries that combine reassignment and change FTE, use the H – change FTE position action indicator.
- C - Change Status – changing a job class position indicator (e.g. from “A” to “O”). For position entries that involve a status change and a combination of reassignment or change FTE, use the C - change status position action indicator.

- 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). Proposed reclassifications should be identified with an “S” position action indicator. For position entries that involve substitutions and a combination of reassignments, change FTE, or change status, use the S – substitutions position status indicator.

- TF - Transfer of Function**, similar to a reassignment but for this specific purpose to another office, agency or department.

Note: The action indicator pair, MF and MT, are no longer available. MF was for merging from one position to another, and MT was the destination merging to position. Please use an alternative appropriate action indicator, such as H for Change FTE, to indicate the position change.

Special Position Classes (Lump Sum \$ amounts):

The following special classification numbers, in particular, have been created in the budget system to accommodate budgeting needs:

9993x (Used to record normal Attrition savings):

- 9993M_C Attrition Savings - Miscellaneous
- 9993N_C Attrition Savings - Nurses
- 9993P_C Attrition Savings - Platform
- 9993U_F Attrition Savings – Fire
- 9993U_P Attrition Savings – Police
- 9993U_S Attrition Savings - Safety

9994x (Used to budget for MEA Range B & C adjustments):

- 9994M_C MCCP Offset – Misc.

STEP x (Used to reflect step adjustment changes):

- STEPM C Step Adjustment, Miscellaneous
- STEPN_C Step Adjustment, Nurses
- STEPU_F Step Adjustment, Fire
- STEPU_P Step Adjustment, Police
- STEPU_S Step Adjustment, Safety

For all the classes listed above departments should always select the special class job class with the appropriate 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 of the Department Budget Submission workbook

Reassignments

Use reassignments to move positions from one funding source to another as discussed above.

If the reassignment is not approved, the prior reassignment will be unapproved in BFM, thereby restoring the position to the original funding source in the base budget. Departments must confirm that the funding sources involved in reassignments are appropriate. For example, if a position is currently supported 100% by grant or work order funds, in many cases moving it to a General Fund project-activity may not be ultimately supported.

Departments should consult with the Controller's Budget Office if they have questions on this issue (e.g., multiple fund project-activity controlled sources).

Temporary Exchanges

All positions that were temporarily exchanged, "TX-ed" (assigned to a different job class position budget funding) in the current year should be substituted in the BY submission to reflect the classification of actual duties performed.

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.

505010-506010 Temporary Salaries

Temporary salaries are distinguished by job classification TEMP and are budgeted under account 505010 Temp Misc Regular Salaries and 506010 Temp Nurse Regular Salaries. Thus, in tracking temporary salary expenditures, departments must break down expenditures in regular salaries account 5010 by job classification and account.

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.

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; 503080; 510050; 510210; 512050

Holiday Pay, Incentive Pay, Retirement Payout and

511000-511060 Overtime Pay

Overtime, Holiday Pay, Incentive Pay, and Retirement Payout will be displayed in the budget system as a total amount in the respective account without position (job class) detail.

Amounts budgeted for overtime, holiday pay, incentive pay, and retirement payout should include the cost of wage increases contained in MOUs. The Controller's Budget Office does not make automatic adjustments in these accounts. 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 retiree health subsidy costs for health services). **Departments are therefore restricted from entering fringe benefit data for the following:**

Auto-calculated benefits:

- Retirement – SFERS City 513010, 513030 or 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
- Dental, 516010
- FUTA, 517010
- Long-Term Disability, 519120
- Prop B and Prop C retiree health contributions for actives, 515020 and 515030

and

Manually entered fringe benefits:

- Health Service – Retiree Health Subsidy Cost, 515610
- Health Service – Administrative Cost, 515110

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 2025-26)	BY+1 (FY 2026-27)
SFERS Miscellaneous Employees*:		
Less than \$ 72,173 per year	15.84%	15.74%
Between \$ 72,173 and \$ 144,347 per year	14.39%	14.29%
Greater than \$ 144,347 per year	13.91%	13.81%
SFERS Uniform Employees* (Police and Fire)		
Less than \$ 72,173 per year	14.11%	14.01%
Between \$ 72,173 and \$ 144,347 per year	14.11%	14.01%
Greater than \$ 144,347 per year	14.11%	14.01%
CalPERS Employees*		
Less than \$ 72,173 per year	62.33%	62.80%
Between \$ 72,173 and \$ 144,347 per year	62.33%	62.80%
Greater than \$ 144,347 per year	62.33%	62.80%

*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 BFM.

Departments must use the correct retirement indicator so BFM will correctly update 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. FY 2025-26 and 2026-27 wage bases are capped at \$180,017 and \$188,756, 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 base budget. These benefits will be updated by the Controller's Budget Office per Health Service System updates, (See also accounts 515710 and 516010).

515020-515030 Retiree Health for Actives

This refers to the City's contributions to the Retiree Health Care Trust Fund to fund health benefits for future retirees. This is calculated in the budget system as 1% of the salary budget for all job classes except Commissioners and temporary positions. Employees' required contributions to the Trust are not reflected in the budget system.

515710 Health Service - Dependent Coverage

This refers to the City's cost for health care for employees' dependents. The Controller's Office will budget these amounts based on MOUs and Health Service System enrollment records. An estimated medical inflation factor has been included in the base budget.

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 to current 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 base budget.

517010 Unemployment Insurance

The City is directly billed by the State for any unemployment benefits paid to 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 the required minimum benefit payments and recent and projected costs. 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 budget submission. However, for the Department Request Stage, where applicable, departments will need to remove use of the 519010 account in their proposed budgets, as this is reserved for Controller’s Office balancing and will be checked at the end of the department stage.

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 directly 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 stage 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.

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) are 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.

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 3A).

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 Prop J Contracting: Reporting Requirements).**

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 \$10,000 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 for the purchase of desktop computers and other computer equipment with a unit cost of less than \$10,000 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 \$10,000 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:

1. General Obligation Bonds
2. Revenue Bonds
3. 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 \$10,000 or more, including all taxes and fees, and a useful life of three years or more must be itemized in the budget. Funds for such equipment purchases with a value of over \$20,000 and a useful life of three years or more shall be procured from appropriations specifically for equipment or lease-purchased equipment, including equipment from capital projects. Departments may acquire additional or replacement equipment with approval from the Mayor's Office and the and the Controller. Following approval, departments shall demonstrate available budget to the Office of Contract Administration (OCA). Budget all items with a unit cost of less than \$10,000 in materials and supplies.

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 ongoing obligations under the CCSF Finance Corporation. Additionally, when equipment is replaced, it should be surrendered to the General Services Agency and withdrawn from service, with the proceeds from sales deposited to the related fund's revenue account.

Equipment Numbers

Each equipment item must be detailed as part of the budget request. In the budget system, a minimum eight-character equipment number is used to distinguish each equipment item. The first three characters are the department group code. The next two characters indicate the SECOND half of the fiscal year (i.e., "26" for FY 2025-26), 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 budgets, equipment numbers will be finalized following allocation of citywide equipment during Mayor stage. BFM autogenerates several equipment numbers for each department. Reusing equipment numbers from the previously approved budget cycle leads to mismatches. Zero out previously approved equipment and use a new equipment number.**

Account Codes

560000 **Equipment Purchase**

The City's accounting policy defines equipment as those items having a unit cost of over \$10,000 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.

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 3A). Provide the amount of the budget year lease payment, the name of the lessor or financing organization, and the number of payments remaining (including the budget year payment) until the City owns the equipment. Failure to provide this information will result in the budget figure being zeroed out of the target budget.

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 of the budget submission package.

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

All capital requests including capital requests that are reviewed and approved by CPC must be entered in BFM's capital module. Please follow the user guides for using the capital module in BFM to enter capital requests:

- **For entering general fund supported (GFS) capital requests that are funded by CPC and for entering non-general fund supported (NGFS) capital requests that are reviewed by CPC:** See online SF End User Training – Capital Projects.
- **For entering non-general fund supported (NGFS) capital requests that are not reviewed by CPC and that are self-funded by departments:** See online SF End User Training – 7300 Capital – Non-CPC.

Interdepartmental Services

(Formerly known as Work Orders)

Instructions

Interdepartmental Services (IDS) are used by a department to budget for the services of another department. BFM will automatically balance the budget based on the requesting department, aka the department that is buying services from another department via a 581xx in their budget.

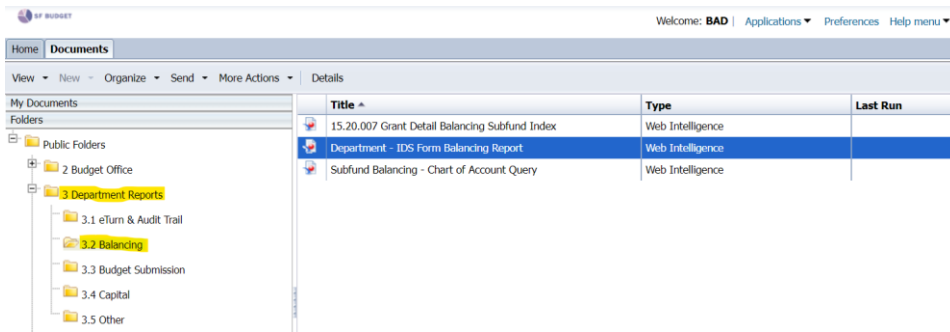
There are two types of interdepartmental services – voluntary/discretionary agreements between departments and required interdepartmental services. Required services are outlined below and should not be changed during the department stage of the budget process, as they will be centrally loaded by the Mayor’s Budget Office and/or the Controller’s Office. A department may not apply IDS funds to itself. Providing (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, such as an MOU signed by both departments, in the event that 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. Report “Department - IDS Form Balancing Report”, in BFM under Links > BFM Reporting > 3 Department Reports > 3.2 Balancing , includes several tabs that show Requesting and Providing departments with corresponding Department Pair and WO Reference ID. Requests have WO (work order) Reference ID’s. Providing (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 select 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. Overall, 581xx is the account for Services of other departments, the costs in the “buying” (Requesting) departments. See the Chart of Accounts for a complete list of account codes to use. Revenues to recover these funds are in the “performing” (Providing) departments, 486xx.

The following select interdepartmental services accounts are shown below. Note that accounts with “**R**” indicate that they are centrally loaded, and that the Mayor’s Office will adjust these during the Mayor’s stage of the budget – **departments should not make any adjustments to these “R” accounts.**

Centrally Loaded Interdepartmental Services

ADM

581083 ADM Real Estate 49SVN Rent, R

Covers the rent for occupied space in 49 SVN. Rent covers the cost to maintain and operate the building.

581084 ADM Permit Center, R

Covers the operating costs for the Permit Center at 49 SVN.

581820 Is-Purch-Reproduction, R

Covers reproduction services. ADM will work with departments and the Mayor’s Budget Office to determine the IDS amounts for these services.

581065 ADM-Real Estate Special Svcs, R

581170 GF-Risk Management Svcs (AAO), R

581410 GF-GSA-Facilities Mgmt Svcs, R

581500 ADM Contract Monitoring, R

581650 Leases Paid to Real Estate, R

581710 Is-Purch-Centr Shop-AutoMaint, R

581740 Is-Purch-Centr Shop-FuelStock, R

581750 GF-Purch-General Office, R

581860 GF-Real Estate Service, R

581890 GF-Rent Paid to Real Estate, R

581920 GF-HRc Surety Bond, R

CON

581130 *GF-Controller Internal Audits, R*

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.

581245 *GF-CON-Information System Ops, R*

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.

DHR

581460 *Workers' Compensation, R*

Includes the cost of administrating Worker's Compensation for departments.

581480 *HR- Employee Relations, R*

Includes the cost of citywide employee relations.

581430 *GF-HR-Equal Employment Opportunity, R*

Includes the cost of administrating the Equal Employment Opportunity program.

581015 *Human Resources Modernization, R*

Includes the cost related to the Applicant Tracking System and City's HR Modernization work.

581016 *Diversity Equity Inclusion, R*

Includes the cost of administrating DHR's citywide DEI initiatives.

581470 *GF-HR-EMPLOYMENTSERVICES, R*

Includes the cost of administrating employment services program.

DTIS

581210 *DT Technology Infrastructure, R*

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.

581280 *DT SFGovTV Services, R*

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.

581325 *DT Enterprise Tech Contracts, R*

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

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 with their budget recommendation based on 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.

PUC

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

For FY 2025 (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 FY 2025 (BY+1) into the FY 2025 base. These are citywide IDS and will be loaded in Mayor stage.

Non-Centrally Loaded Interdepartmental Services

DHR

581440 GF-HRD-SPECIALPROJECTS WO

Includes the cost of a dedicated HR Consultant and/or special HR project work.

581450 HR Management Training

Records training offered through the Department of Human Resources.

581491 GF-HR-EE Medical Testing

The work order covers direct payments to vendor, on behalf of the requesting department, for services provided in contract and program management costs.

581560 GF-HR-Tuition Reimbursement Work Order

Human Resources recovery for tuition reimbursement is budgeted in 581560.

581600 GF-HR-Tuition Reimbursement Aap

Human Resources recovery for tuition reimbursement (Aap) is budgeted in 581600.

581870 GF-HR-SF Fellows Program

Includes the cost of administrating the SF Fellows Program

DTIS

581140 *DT Technology Projects*

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.

486xxx *Recoveries*

IDS recoveries are no longer budgeted as negative expenditures but budgeted as positive value as revenue accounts starting with 486. Providing (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.

Prop J Contracting: Reporting Requirements

Under the provisions of the City Charter Section 10.104, employees of the City and County are appointed through competitive civil service selection with exceptions being listed in nineteen specific categories. Subsection 15 of this provision, known as “Prop J” contracting, authorizes outside contracting of existing services, when a service can be performed by private contract at a cost lower than the same service performed by civil servants. Requests must be submitted to the Controller’s Office and approved by the Board of Supervisors.

In 2004, the Administrative Code (Section 2.17, added by Ordinance 105-04, File No. 040594, June 2004) was amended to require subject departments to submit contracting out information as part of their annual departmental budget submission package. The Controller’s determination would then be submitted to the Board of Supervisors no later than June 1 of each year and the Board of Supervisor review and approval will occur along with the adoption of the Annual Appropriation Ordinance.

Prop J requests must be entered into the Prop J form in BFM and submitted to the Controller’s Office along with the Department’s Budget submission package. For fixed budget departments, both last year’s BY (FY 2024-25) and BY+1 (FY 2025-26) was submitted to the Board. All non-fixed budget departments should submit updated and new BY (FY 2025-26) Prop Js with budget submissions on February 21, 2025. Prop J contracting authorizes outside contracting of existing services, when a service can be performed by private contract at a cost lower than the same service performed by civil servants. Requests must be submitted to the Controller’s Office and approved by the Board of Supervisors. Fixed budget departments do not need to resubmit a FY 2025-26 Prop J that was approved last year unless there have been changes since the submission that are not related to City salary COLAs.

Prop J Procedures

Prop J requests require the submission of a Prop J Form, and documentation addressing the following subjects:

- The department's basis for proposing the Prop J certification;
- Changes in the contracted work since last year, including but not limited to the type of work, the amount of service, and costs, and changes in the assumptions since last year regarding the comparable level and type of service required if the City provided the work.
- The impact, if any, the contract will have on the provision of services covered by the contract, including a comparison of specific levels of service, in measurable units where applicable, between the current level of service and those proposed
- under the contract. For contract renewals, a comparison shall be provided between the level of service in the most recent year the service was provided by City employees and the most recent year the service was provided by the contractor;
- The department's proposed or, for contract renewals, current oversight and reporting requirements for the services covered by the contract;
- The components of labor costs. For example, some contractors have a “fully loaded” rate that may include salary, benefits, shift differentials and other costs. Please identify each of the components of labor costs with your submission so that comparable City costs can be evaluated.
- The contractor's proposed or, for contract renewals, current wages and benefits for employees covered under the contract, and the contractor's current labor agreements for employees providing the services covered by the contract
- The department's proposed or, for contract renewals, current procedures for ensuring the contractor's ongoing compliance with all applicable contracting requirements, including Administrative Code Chapter 12P (the Minimum Compensation Ordinance), Chapter 12Q (the Health Care Accountability Ordinance); and Section 12B.1(b) (the Equal Benefits Ordinance);
- The department's plan for City employees displaced by the contract; and,
- A discussion, including timelines and cost estimates, of under what conditions the service could be provided in the future using City employees. (Added by Ord. 105-04, File No. 040594, App. 6/10/2004)

Form Prop J: Contracting Out

Please enter and/or update each Prop J request, new and previously approved, in the budget system BFM form 3700. After completion, departments may download a report for each Prop J and submit it to the Controller's Budget Office along with the department's budget submission on February 21, 2025. Please refer to the BFM user guide on Prop J for information on making entries.

Additionally, Departments must provide supporting documentation for each submitted Prop J, including electronic versions of any spreadsheets used to calculate the city and/or contract cost. Submitting the form alone is not sufficient for obtaining certification from the Controller's Office.

To be completed by departments via BFM Prop J 3700 form:

Prop J – Form 3700

- 1) Header:
 - 1) Contract Title, Department Contact
 - 2) Description of the services to be contracted out, and other questions.
- 2) Projected Personnel (Salary and Fringe Benefits) Costs:
 - 1) Job Class Title
 - 2) Class - Job Class
 - 3) Number of Full-Time Equivalent Positions (calculated based on employee count and standard hours). BFM system will calculate bottom and top step*
 - 4) Holiday Pay, Night/Shift Differential, Overtime Pay, and/or Other Pay (if applicable).
- 3) Estimated Capital and Operating Costs- all non-personnel related costs that would be included in the contract
- 4) Comments/Assumptions- Any assumptions or comments necessary to understand the submission. Examples include how long the service has been contracted out, what year the contract is in, where the estimated contract cost came from, etc.

Contract Cost Detail:

- a. Estimated Contract Cost
- b. Contract Monitoring Costs (enter in Position if it is an employee)
- c. Contract Cost Calculation**
- d. Additional Contract Cost Detail
 - 1) List all assumptions made in calculating contract cost.
 - 2) What is the source of the data used to calculate the contract cost?
 - 3) What year is the data from?
 - 4) If contract cost is based on RFP, was the RFP for comparable services? Was the RFP for San Francisco?

Summary Tab:

1. Departmental Contact Information
2. Contract Cost Contact Information, if different from Department contact

** Departments must provide detailed information about how the contract cost was calculated, including job classifications, number of positions in each classification, salaries or hourly wages, number of work hours for each position covered by the contract, etc. Non-personnel costs such as management fees, profit, operating costs, equipment, training, and other related costs should be broken out separately.

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 Controller'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 Controller'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, considering 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. With the exception of the Treasurer Tax Collector, departments should not budget interest earnings in the General Fund. If you are budgeting interest in another fund, please discuss it with the Controller's Budget and Analysis Division.

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 4750, Account codes 475111-479999)

Departments, commissions, or agencies that budget other revenues should include them in 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)

Reports

The following comprises a list of commonly used reports under the Reporting and Analytics section of the Employee Gateway, can now be found in BFM under Links > BFM Reporting > 3 Department Reports starting with the FY 2025-26 and FY 2026-27 process. These reports are only a subset of those available through BFM Links, which also contain flexible reporting tools for assisting with departmental budget preparation.

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

15.10.003 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.

15.10.006 Positions and Calc’d Benefits Detail – 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.

15.15.002 Benefit Rates – provides the BY and BY+1 benefit rates for fringe benefits such as social security, retirement, health, and dental rates.

15.15.014 Job Class Rates and COLA – provides the BY and BY+1 job class and cost of living adjustment rates.

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 stage.

Department – IDS Form Balancing Report – 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 stage.

Subfund Balancing – Chart of Account Query – commonly referred to as “Subfund Balancing” report. This report allows departments to identify net imbalance by funds where sources and uses are misaligned.

15.30.004(c) Position/ Fringe Comparison Snapshot -- commonly referred to as the “position audit trail”, this report compares the selected snapshot to changes made up to the minute for positions.

15.30.005(a) Snapshot Comparison – commonly referred to as “Chart of Accounts 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.

15.30.005(c) Snapshot to Current Comparison by Stage – compares the morning snapshot to changes made up to the minute for non-positions.

15.60.012 Department Appropriations (2 year) – produces the Department page as shown in the Annual Appropriation Ordinance. Included are the department’s budget summarized by Fund, Division, and Account, Sources of Funds, and Uses of Funds.

GFS Target & Non-GFS Balance Report – Formerly (15.40.001) provides GFS targets in two tabs, “GFS Summary” and “GFS Details”. And a third tab of “NGFS-Self Supporting” to indicate balance of NGFS funds.

Budget Submission Report – produces the Department’s budget submission package to the Mayor’s Budget Office and Controller’s Office. The Budget Submission Report includes: 1A Summary of Major Changes, 1B Department Budget Summary, 2A Revenue Report, 3A Expenditure Change, 3B Position Changes, 4A Equipment Request, 4B Fleet Request, etc.

Prop J Report – produces the Department’s Proposition J submission report to the Controller’s Budget Office. The Prop J report includes the responses to questions regarding the requested Prop J, system-generated summary of the cost analysis, contract cost, and city cost.

PCF Calculator – Special Class – commonly referred to as the “special class calculator” report. The special class calculator help determine the estimated salary override amount to enter to achieve the targeted salary and benefit total amount.

PCF Calculator – Regular Class – commonly referred to as the “regular class calculator” report. The regular class calculator help determine the BY and BY+1 salary and benefits cost based on start/end pay periods and standard hours.

Appendices

Appendix A: Vehicle Purchases and Vehicle Rentals

The Fleet Management Division of the Office of the City Administrator is authorized by the Mayor and the City's Administrative Code to implement fleet management programs. Fleet Management is a key stakeholder in reviewing and approving requests to purchase both new and replacement vehicles.

Fleet Management Division urges departments to first look for ways to meet expected transportation needs without making a capital investment in new vehicles. Public transit, intra- and inter-departmental vehicle pools (e.g. at Civic Center Garage, 49SVN), existing vehicles within the department with low utilization, short-term rentals from Fleet Management Division are all options to give consideration.

Budget instructions for vehicle purchases are as follows below. Please note: **The Mayor's Budget Office will not approve budget requests for vehicles without Fleet Management Division's recommendation.**

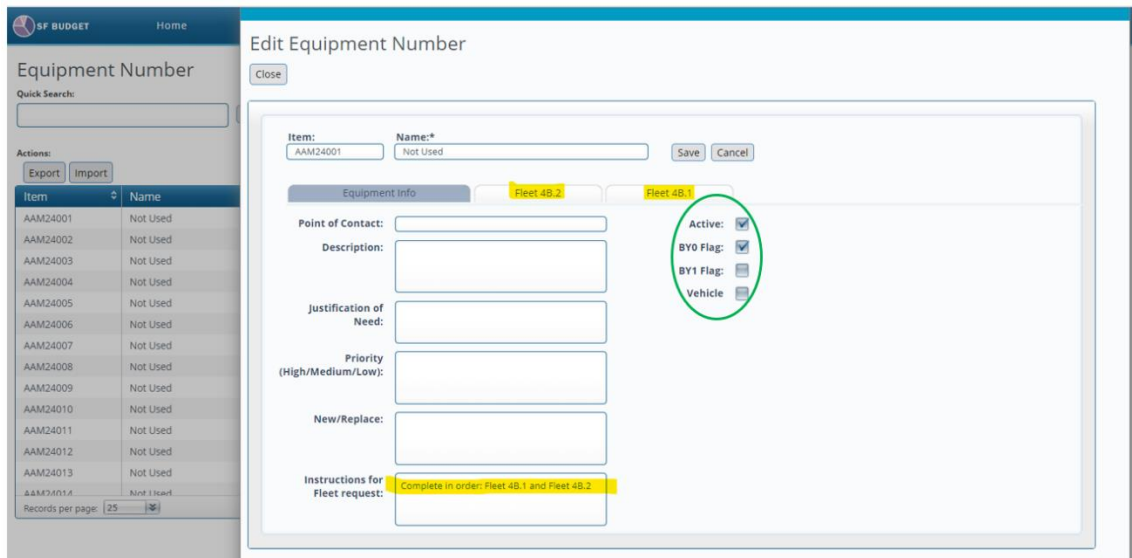
Requests for vehicles must be submitted through form 4B in the new budget system, BFM, by February 21, 2025.

Vehicle Purchasing Program: Budget Requests

- Complete Budget Request Form in BFM under Chart of Accounts > Equipment Number (Fleet Form 4B) as well as all tabs and applicable data entry boxes. See examples below.

The screenshot shows the SF BUDGET system interface. The top navigation bar includes 'Home', 'Budget Forms', 'Capital', 'PCF', 'Chart of Accounts', 'Administration', and 'Links'. The 'Chart of Accounts' menu is highlighted with a green circle, and a sub-menu 'Equipment Number' is visible. Below the navigation bar, there is a search area for 'Equipment Number' with a text box containing 'Search dept group here' and a 'Show Advanced Filters' button. Below the search area, there are 'Export' and 'Import' buttons. The main content area displays a table with the following columns: Item, Name, Description, Last Update, Active, BY0, BY1, Vehicle, and Modify Data. The table contains three rows of data:

Item	Name	Description	Last Update	Active	BY0	BY1	Vehicle	Modify Data
AAM24001	Not Used			True	True	False	False	Edit
AAM24002	Not Used			True	True	False	False	Edit
AAM24003	Not Used			True	True	False	False	Edit



- Prepare vehicle preliminary specifications and quote (a purchase request under a citywide term contract does not require final specifications).
- Submit completed Fleet Form with estimated costs based on vehicle specifications by Department Budget Request submission deadline through BFM.
- Fleet Management will provide recommendations to the Mayor’s Budget Office regarding each budget request.
- If the budget request is given approval by the Mayor’s Budget Office, the Department must proceed with the City’s vehicle procurement procedures, which begins with the submission of a Vehicle Acquisition Request (VAR) form to Fleet Management.

Standard Vehicles Term Contracts:

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 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.

Visit Fleet Management’s intranet site to reference the documents posted in the link below, and contact OCA’s Fleet Team or Central Shops (contacts listed in last few pages of the first document) with any questions regarding estimated unit costs and vehicle purchases procedures.

<http://gsa.sfgov.org/wordpress/fleet/city-vehicle-procurement-workshop-2022/>

Compliance with HACTO Program: The Healthy Air and Clean Transportation Ordinance (SF Environment Code, SEC 403-404) 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.

Fleet Management Division provides recommendations on new and replacement vehicle purchases keeping in mind the following mandates in the ordinance.

- Optimize the size and utilization of the City’s general-purpose fleet.
- 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.
- Reduce average per-mile greenhouse gas emissions.

- Ensure that the composition of the City's light-duty passenger vehicle fleet is entirely zero emission vehicles (ZEV) by December 31, 2022.

Pursuant to the ordinance, there are certain exemptions associated with the above requirements, including an exemption for emergency vehicles of public safety departments (Police, Sheriff, Fire, Animal Care and Control and Medical Examiner) and buses of SFMTA from compliance with the ZEV mandate.

Vehicle Rentals

Pursuant to a recent Admin Code amendment adopted in December 2020 (Ordinance No. 225-20), departments that look to pursue vehicle rentals longer than 30 days with private rental companies will have to report it to Fleet Management Division at fleet.reporting@sfgov.org at least 5 days prior to doing so. Fleet Management and the Office of the City Administrator are required to provide annual reports to the board on all vehicle rentals and associated costs to the Board of Supervisors for review.

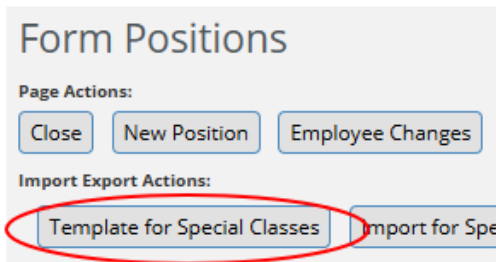
If there are any City owned vehicles that are not getting regular utilization, Fleet Management will attempt to coordinate with the department in possession of the under-utilized vehicle so that it may be re-purposed. The vehicle may be transferred over to Fleet Management Division, and subsequently assigned as a short-term rental vehicle to departments that have short-term rental needs.

Appendix B: 9995 Position Not Detailed Adjustment

When the budget system was transitioned to BFM, the Controller’s Budget Office loaded on-going FTEs into job class 9995 Positions Not Detailed and requested departments to reallocate these FTEs during department phase. **Please review the FTEs in your department’s position budget and whether the FTE and/or budget amount related to 9995 Position Not Detailed should be adjusted. If the department actively uses the 9995 Positions Not Detailed, please provide justification to the Mayor’s Budget Office and Controller’s Budget Office.**

If your department determine that changes are needed to the 9995 Position Not Detailed in the Base, please follow the **Steps to Adjust the 9995 FTE value only.**

1. Download the Template for Special Classes



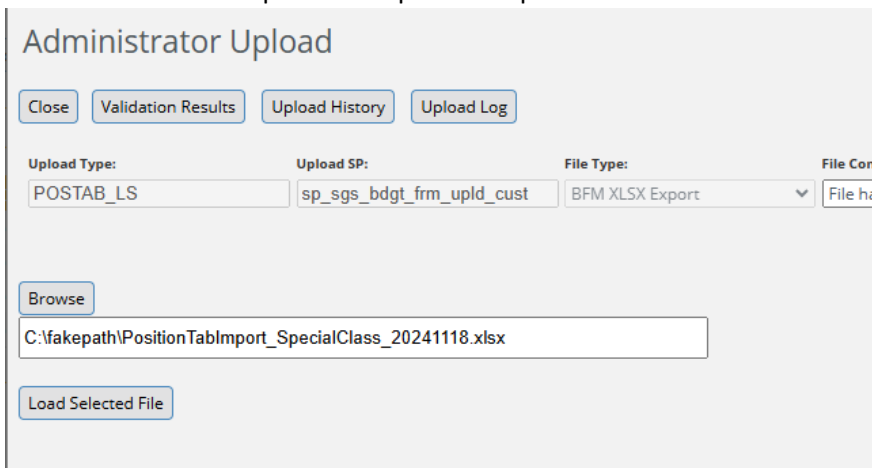
2. Populate the Template for Special Class
 - Input “9995M_E” for Job Class Code
 - Fill in the chartfield codes for Department, Fund, Project-Activity, Authority, and Agency Use (if used)

Example: Increasing 9995 FTE by 0.1 FTE in BY and BY+1

A	B	C	D	E	F	G	H	I	J	K	L
Job Class Code	Department	Fund	Project-Activity Code	Authority	Agency Use	BY Budget	BY FTE	BY+1 Budget	BY+1 FTE	BY+1 One-Time (Yor N)	Justification
9995M_E	232395	10000	10026801-0001	10000		0.0001	0.1	0.0001	0.1		

3. **Enter the desire FTE change value in BY FTE and BY+1 FTE** respectively and **enter 0.0001 in BY Budget and BY+1 Budget**. By doing so, there will be no change in the budget amount and the entry will only change the FTE value only.

4. Load the completed Template for Special Class into BFM.



5. Check position entry is as expected with a position return report.

Appendix C: IDS Balancing Related to Children's Baseline

As part of the City's comprehensive review and improvement of the process for tagging eligible spending to the Children's Baseline, Departments must identify and tag three components of children's baseline eligible spending associated with work orders. These components are:

- Work order request (581xxx)
- Work order recovery (486xxx)
- Spending related to recovery in the performing department

To identify eligible spending, departments can use the IDS Work Order Balancing Report, which now includes an Activity Type column to help match corresponding spending in your department with the eligible work order spending tagged in other departments. Please refer to the following tabs in the report:

- "Changes and Proposals with Title"
- "Centrally Loaded Details with Title"

Steps for Tagging Children's Baseline Eligible Spending

1. Check the Other Department's Tagging

Verify that the other department in the IDS report has not already tagged their side as Children's Baseline Eligible.

2. Tagging When the Other Department Tags Entire IDS Budget

If the other department has tagged their entire IDS budget as Children's Baseline Eligible, tag your entire portion of the IDS budget as Children's Baseline Eligible as well.

3. Tagging When the Other Department Tags a Portion of Their IDS Budget

If the other department has only tagged a portion of their IDS budget as Children's Baseline Eligible, take the following steps:

- i) Create a new Activity ID in the system.
- ii) Tag this new Activity ID as Children's Baseline eligible from Project Costing module in Peoplesoft
- iii) Split your IDS budget into: Children's Baseline Eligible Spending under the new Activity ID and Non-Eligible Spending under the existing Activity ID.

4. Tagging Recovery Budget and Associated Spending

Once you tag your IDS recovery budget as Children's Baseline Eligible, ensure that the recovery spending is also tagged correctly:

- i) Create a new Activity ID tagged as Children's Baseline.
- ii) Alternatively, use the Children's Baseline Allocation Account (Account 579011) to tag the spending associated with the recovery.

By following these steps, you will ensure that your department's spending is properly aligned with the Children's Baseline Eligible guidelines.

Example: Using the Children's Baseline Allocation Account (Account 579011)

Scenario: Dept A has an IDS (Inter-Departmental Service) agreement for \$1,000,000 with Dept B. Dept B has determined that \$200,000 of this IDS is eligible for the Children's Baseline and has moved that portion to a new Activity ID tagged as "Children's Baseline."

Steps for Dept A:

1. Create a New Activity ID

Dept A needs to create a new Activity ID and tag it as 0008/Children's Baseline to track the baseline allocation.

2. Split the Recovery Amount

Dept A must allocate the \$1,000,000 recovery between two Activity IDs:

- \$800,000 for non-children's baseline (under the original Activity ID).
- \$200,000 for children's baseline (under the new Activity ID).

3. Allocate Spending

Dept A must allocate spending in relation to the recovery. This can be done in one of two ways:

- Use the new Account ID 579011 for the children's baseline eligible spending.
- Or, split the spending between the two Activity IDs: one for children's baseline eligible expenses and another for non-eligible expenses.

[Original - \$1,000,000 spending related to recovery]

Dept ID	Fund	Fund Title	Project	Activity	Activity Title	Activity Type ID	Activity Type	Account Lvl 5 Title	Amount
Dept A	10000	GF Annual Account Ctrl	Project A	0001	General Operations			5010Salary	500,000
Dept A	10000	GF Annual Account Ctrl	Project A	0001	General Operations			5130Fringe	200,000
Dept A	10000	GF Annual Account Ctrl	Project A	0001	General Operations			5210NPSvcs	300,000
TOTAL									\$ 1,000,000

[OPTION 1] - \$1000,000 spending related to recovery, of which \$200K is children's baseline related

Dept ID	Fund	Fund Title	Project	Activity	Activity Title	Activity Type ID	Activity Type	Account Lvl 5 Title	Amount
Dept A	10000	GF Annual Account Ctrl	Project A	0001	General Operations			5010Salary	500,000
Dept A	10000	GF Annual Account Ctrl	Project A	0001	General Operations			5130Fringe	200,000
Dept A	10000	GF Annual Account Ctrl	Project A	0001	General Operations			5210NPSvcs	300,000
Dept A	10000	GF Annual Account Ctrl	Project A	0001	General Operations			579011 *	(200,000)
Dept A	10000	GF Annual Account Ctrl	Project A	0002	General Ops - Childrn BL	0008	Children's Baseline	579011 *	200,000
TOTAL									\$ 1,000,000
Children's Baseline Amount									\$ 200,000
NON Children's Baseline Amount									\$ 800,000

[OPTION 2] - \$1000,000 spending related to recovery, of which \$200K is children's baseline related

Dept ID	Fund	Fund Title	Project	Activity	Activity Title	Activity Type ID	Activity Type	Account Lvl 5 Title	Amount
Dept A	10000	GF Annual Account Ctrl	Project A	0001	General Operations			5010Salary	400,000
Dept A	10000	GF Annual Account Ctrl	Project A	0002	General Ops - Childrn BL	0008	Children's Baseline	5010Salary	100,000
Dept A	10000	GF Annual Account Ctrl	Project A	0001	General Operations			5130Fringe	160,000
Dept A	10000	GF Annual Account Ctrl	Project A	0002	General Ops - Childrn BL	0008	Children's Baseline	5130Fringe	40,000
Dept A	10000	GF Annual Account Ctrl	Project A	0001	General Operations			5210NPSvcs	240,000
Dept A	10000	GF Annual Account Ctrl	Project A	0002	General Ops - Childrn BL	0008	Children's Baseline	5210NPSvcs	60,000
TOTAL									\$ 1,000,000
Children's Baseline Amount									\$ 200,000
NON Children's Baseline Amount									\$ 800,000

Comparison: Methods for Allocation

	PROs	CONs
Split Using Account ID 579011	<ul style="list-style-type: none"> • Adjustments can be made with a single entry. • The split does not interfere with actual spending (e.g., purchase orders, labor charges). • Simplifies the allocation process at a high level. 	<ul style="list-style-type: none"> • Requires adjustments each time labor rates change. • Adjustments are needed when there are changes to the Cost of Doing Business (CODB).
Split Each Spending Individually	<ul style="list-style-type: none"> • Transparent allocation, with a clear distinction between children’s baseline and non-baseline eligible expenses. • Automatically updates allocations when labor rates or CODB adjustments are made. 	<ul style="list-style-type: none"> • Initial setup involves more administrative work. • Manual changes are required for non-labor items (e.g., travel, materials).

Appendix D: Sample Budget Certification Letter

{Date}

Sophia Kittler, 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

Greg Wagner, Controller
City and County of San Francisco City Hall, Room 316

RE: Adopted Budget for FY 2025-26 & FY 2026-27

Dear Colleagues:

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 2025-26 and FY 2026-27 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: Sophia Kittler, Mayor's Budget Director
cc: Michelle Allersma, Controller's Office, Budget and Analysis Division Director

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

Code	Department Name	Mayor's Office	Controller's Budget & Analysis	Controller's Accounting Operations
AAM	Asian Art Museum	Tabitha Romero	Kenyetta Hinton	Lilly Ting
ADM	General Services Agency - Administrative Services	Tiffany Young	Calvin Quock	Maricar Gratuito
ADP	Adult Probation	Luisa Coy	Kenyetta Hinton	Lily Li
AIR	Airport	Tabitha Romero	Calvin Quock	Melson Mangrobang
ART	Arts Commission	Joshua Cardenas	Jesse Macias	Lilly Ting
ASR	Assessor/Recorder	Tiffany Young	Michael Mitton	Maricar Gratuito
BOS	Board of Supervisors	Tiffany Young	Michael Mitton	Lilly Ting
CAT	City Attorney	Luisa Coy	Sally Ma	Maricar Gratuito
CHF	Children, Youth & Their Families	Santiago Silva	Calvin Quock	Lily Li
CON	Controller	Jack English	Calvin Quock	Melson Mangrobang
CPC	City Planning	Daniel Cawley	Sally Ma	Maricar Gratuito
CRT	Superior Court	Luisa Coy	Jesse Macias	Lily Li
CSC	Civil Service Commission	Joshua Cardenas	Michael Mitton	Lilly Ting
CSS	Child Support Services	Joshua Cardenas	Calvin Quock	Lilly Ting
DAT	District Attorney	Matthew Puckett	Kenyetta Hinton	Lily Li
DBI	Department of Building Inspection	Matthew Puckett	Michael Mitton	Maricar Gratuito
DEC	Department of Early Childhood	Tiffany Young	Sally Ma	Lilly Ting
DPA	Department of Police Accountability	Matthew Puckett	Sally Ma	Lily Li
DPH	Department of Public Health	Jack English	Sally Ma	Josephine Liu
DPW	Public Works	Daniel Cawley	Sally Ma	Melson Mangrobang
HSA	Human Services Agency	Santiago Silva	Calvin Quock	Sally Chan
DEM	Emergency Communications	Luisa Coy	Kenyetta Hinton	Lily Li
ECN	Economic & Workforce Development	Tiffany Young	Kenyetta Hinton	Maricar Gratuito
ENV	Environment	Daniel Cawley	Jesse Macias	Maricar Gratuito
ETH	Ethics Commission	Daniel Cawley	Jesse Macias	Maricar Gratuito
FAM	Fine Arts Museum	Tabitha Romero	Jesse Macias	Lilly Ting
FIR	Fire Department	Matthew Puckett	Calvin Quock	Lily Li
GEN	General City Responsibility	Jack English	Devin Macaulay	Melson Mangrobang
HRC	Human Rights Commission	Santiago Silva	Calvin Quock	Lilly Ting
HRD	Human Resources	Matthew Puckett	Michael Mitton	Maricar Gratuito
HOM	Dept. of Homelessness and Supportive Housing	Santiago Silva	Kenyetta Hinton	Sally Chan
HSS	Health Service System	Jack English	Kenyetta Hinton	Josephine Liu

JUV	Juvenile Probation	Luisa Coy	Sally Ma	Lily Li
LIB	Public Library	Tabitha Romero	Jesse Macias	Lilly Ting
LLB	Law Library	Tabitha Romero	Kenyetta Hinton	Lilly Ting
MTA	Municipal Transportation Agency (MTA)	Luisa Coy	Sally Ma	Melson Mangrobang
MYR	Mayor	Luisa Coy	Calvin Quock	Maricar Gratuito
BOA	Board of Appeals	Joshua Cardenas	Jesse Macias	Maricar Gratuito
PDR	Public Defender	Luisa Coy	Sally Ma	Lily Li
POL	Police Department	Matthew Puckett	Kenyetta Hinton	Lily Li
PRT	Port	Luisa Coy	Kenyetta Hinton	Maricar Gratuito
PUC	Public Utilities Commission	Daniel Cawley	Kenyetta Hinton	Lilly Ting
REC	Recreation & Park	Matthew Puckett	Calvin Quock	Melson Mangrobang
REG	Elections	Joshua Cardenas	Sally Ma	Maricar Gratuito
RET	Retirement System	Santiago Silva	Michael Mitton	Lilly Ting
RNT	Rent Arbitration Board	Joshua Cardenas	Jesse Macias	Maricar Gratuito
SCI	Academy of Sciences	Tabitha Romero	Kenyetta Hinton	Lilly Ting
SDA	Sheriff's Inspector General	Matthew Puckett	Calvin Quock	Lily Li
SHF	Sheriff's Department	Daniel Cawley	Calvin Quock	Lily Li
TIS	General Services Agency - Technology	Daniel Cawley	Sally Ma	Maricar Gratuito
TTX	Treasurer / Tax Collector	Tiffany Young	Michael Mitton	Lily Li
UNA	General Fund Unallocated	Jack English	Devin Macaulay	Melson Mangrobang
WAR	War Memorial	Tabitha Romero	Calvin Quock	Lilly Ting
WOM	Department on the Status of Women	Tabitha Romero	Kenyetta Hinton	Maricar Gratuito
OClI	Office of Community Investment and Infrastructure	Luisa Coy	Devin Macaulay	Josephine Liu