

San Francisco
War Memorial
& Performing
Arts Center

BUDGET PRESENTATION
FY 2022-23 / FY 2023-24
January 26, 2022

MISSION

The *San Francisco War Memorial & Performing Arts Center* manages, maintains, and operates safe, accessible, world-class venues to promote cultural, educational, and entertainment opportunities in a cost-effective manner for enjoyment by the public, while best serving the purposes and beneficiaries of the War Memorial Trust.



STAFF RACIAL EQUITY STATEMENT

The San Francisco War Memorial & Performing Arts Center serves as a unique public gathering space to be used and enjoyed by all. The War Memorial is proud to employ a culturally and racially diverse staff. Cultural sensitivity and respect for others are core values of the department. We are committed to creating programs and policies to support each staff member in achieving their fullest potential.

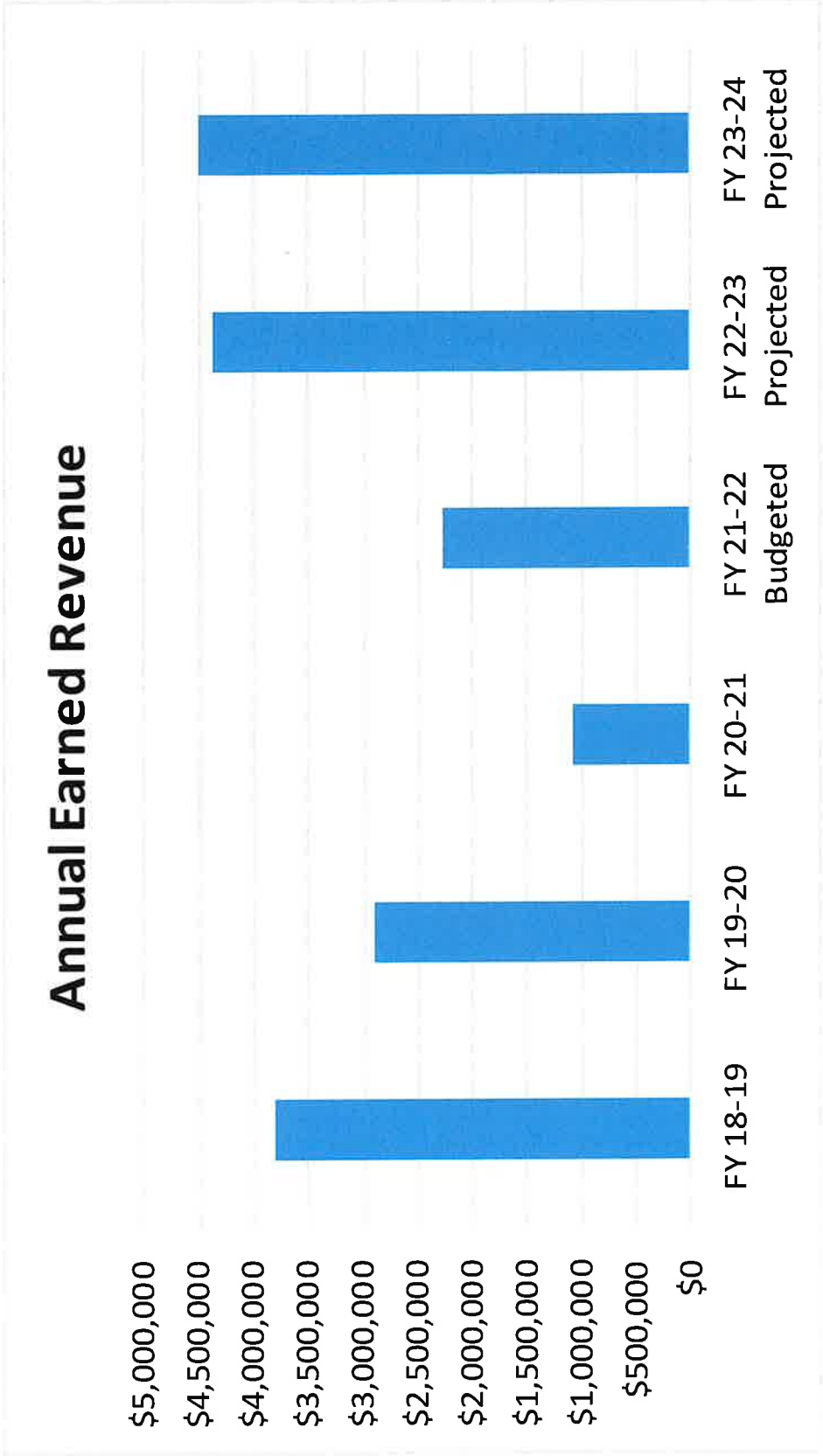


Projected Performance and Event Activity

VENUE	FY 2022-23 Target	FY 2023-24 Target
War Memorial Opera House	169	174
Davies Symphony Hall	230	237
Herbst Theatre	216	222
The Green Room	191	197
Zellerbach Rehearsal Hall	6	6
Wilsey Center	65	67
TOTAL PERFORMANCES	877	903
Total Attendance	850,000	875,000

NOTE: Projected performance and event activity in this budget draft is based on historical data. Staff is revising projections to be included in the final budget based on a deeper analysis of future confirmed bookings and the likelihood of booking currently available dates.

EARNED REVENUE



NOTE: FY2019-20 through FY2021-22 reflect reduced revenue due to COVID-19 closures. FY2022-23 is projected to return to average earned revenues based on projected activity levels.

Position Summary

POSITION SUMMARY	FY 2021-22	FY 2022-23	FY 2023-24
Permanent Salaries FTEs	63.56	67.00	69.00
Temporary Salaries FTEs	4.49	5.54	5.54
TOTAL FTEs	68.05	72.54	74.54

Position Changes

Positions	FY 2021-22	FY 2022-23
Attrition Adjustment for Salary Savings	-3.0	-1.0
Temporary Salaries Variance	1.74	1.39
TOTAL FTE CHANGE	1.26	.39

Revenue Summary

SOURCES OF FUNDS	FY 2021-22	FY 2022-23	FY 2023-24
General Fund – Operating Support	\$13,601,291	\$13,601,291	\$14,009,330
General Fund – FM/CIP Support*	\$2,780,263	\$9,359,276	\$6,627,554
Earned Revenue (Rents/Concessions)	\$2,275,839	\$4,383,632	\$4,513,786
Interdepartmental Recovery (VB Rent)	\$258,466	\$273,987	\$273,987
War Memorial Fund Balance	\$750,000	\$810,506	\$769,629
TOTAL REVENUES	\$19,665,859	\$28,428,692	\$26,194,286
Carryforwards	\$736,724	-	-
TOTAL	\$20,402,583	\$28,428,692	\$26,194,286

*FY 2022-23 Capital Request:

1. Annual Facilities Maintenance \$609,276
2. Davies Symphony Hall Elevator Modernization \$2,200,000
3. Opera House Mansard Roof Replacement \$6,000,000
4. Herbst Theatre Sound System Replacement \$550,000

TOTAL REQUEST \$9,359,276

*FY 2023-24 Capital Request:

1. Annual Facilities Maintenance \$627,554
 2. Opera House Mansard Roof Replacement \$6,000,000
- TOTAL REQUEST \$6,627,554

Expenditure Summary

USES OF FUNDS	FY 2021-22	FY 2022-23	FY 2023-24
Salaries and Benefits	\$10,843,538	\$11,568,378	\$11,892,491
Non-Personnel Services*	\$1,340,352	\$1,151,288	\$1,175,857
Materials & Supplies	\$278,657	\$287,017	\$295,627
Services of Other Departments	\$4,520,174	\$6,062,734	\$6,202,756
TOTAL OPERATING BUDGET	\$16,982,721	\$19,069,417	\$19,566,731
Facilities Maintenance	\$580,263	\$609,276	\$627,554
Capital Projects	\$2,200,000	\$8,200,000	\$6,000,000
Capital Equipment	-	\$550,000	-
TOTAL EXPENDITURES	\$19,762,984	\$28,428,693	\$26,194,285

*Non-personnel Services FY2022-23:

1. Waste Management Services	\$216,300
2. Elevator Repair	\$231,489
3. Infrastructure Upgrades and Improvements	\$250,000
4. Maintenance and Consultation	\$243,623
5. Fees, Taxes, Permits, and Trainings	\$209,876
TOTAL	\$1,151,288

*Non-personnel Services FY2023-24:

1. Waste Management Services	\$222,789
2. Elevator Repair	\$238,804
3. Infrastructure Upgrades and Improvements	\$257,500
4. Maintenance and Consultation	\$246,978
5. Fees, Taxes, Permits, and Trainings	\$209,786
TOTAL	\$1,175,857

San Francisco War Memorial and Performing Arts Center

DRAFT RENTAL RATES

FY 2014-15 to FY 2023-24

Revised 1/21/22

RESIDENT LICENSEE RENTAL RATES

	2014-15 (OH/DSH/ZRH)	2015-16 (HT/GR/VB)	2016-17/2017-18 (OH/DSH/ZRH)	2018-19 2019-20	2020-21 2021-22	2022-23 2023-24						
SF OPERA/SF BALLET (OH)												
Per Performance	5.3%	1,500	0.0%	1,500	3.3%	1,550	4.8%	1,625	4.6%	1,700	4.7%	1,780
Rehearsal Day	6.5%	1,225	0.0%	1,225	4.1%	1,275	5.5%	1,345	5.2%	1,415	4.6%	1,480
Open Rehearsal (Rehearsal day)	0.0%	275	0.0%	275	0.0%	275	1.8%	280	1.8%	285	5.3%	300
Open Rehearsal (Perf. day/Att. 500 max.)	3.7%	700	0.0%	700	7.1%	750	4.0%	780	5.8%	825	5.5%	870
Open Rehearsal (Perf. day/Att. 500+)	5.3%	1,500	0.0%	1,500	3.3%	1,550	4.8%	1,625	4.6%	1,700	4.7%	1,780
SF SYMPHONY (DSH)												
Per Performance	5.3%	1,500	0.0%	1,500	3.3%	1,550	4.8%	1,625	4.6%	1,700	4.7%	1,780
Half-Day Rehearsal	4.5%	575	0.0%	575	4.3%	600	4.2%	625	4.8%	655	4.6%	685
Full-Day Rehearsal (to 4pm)	5.6%	950	0.0%	950	0.0%	950	5.3%	1,000	5.0%	1,050	4.8%	1,100
Day/Eve Rehearsal	6.5%	1,225	0.0%	1,225	4.1%	1,275	5.5%	1,345	5.2%	1,415	4.6%	1,480
Open Rehearsal (Att. 500 max.)	3.7%	700	0.0%	700	7.1%	750	4.0%	780	5.8%	825	5.5%	870
Open Rehearsal (Att. 500+)	5.3%	1,500	0.0%	1,500	3.3%	1,550	4.8%	1,625	4.6%	1,700	4.7%	1,780
OPERA, SYMPHONY, BALLET												
Outside Performance (minimum rent)	0.0%	2,500	0.0%	2,500	0.0%	2,500	10.0%	2,750	5.5%	2,900	5.5%	3,060
vs. 10% to maximum rent	5.3%	5,000	0.0%	5,000	4.0%	5,200	5.8%	5,500	5.5%	5,800	5.2%	6,100
School Audience Performance	2.7%	950	0.0%	950	0.0%	950	5.3%	1,000	5.0%	1,050	4.8%	1,100
Lobby Usage (Att. 1,000+)	0.0%	2,000	0.0%	2,000	25.0%	2,500	4.0%	2,600	3.8%	2,700	3.7%	2,800
Lobby Usage (Att. 350-1,000)	0.0%	1,250	0.0%	1,250	0.0%	1,250	4.0%	1,300	3.8%	1,350	3.7%	1,400
Mini-Lobby Usage (Att. 80-350 max.)	0.0%	675	0.0%	675	0.0%	675	3.7%	700	3.6%	725	4.8%	760
Mini-Lobby Usage (Att. 80 max. w/Perf.)	0.0%	225	0.0%	225	0.0%	225	11.1%	250	4.0%	260	3.8%	270
Grounds Usage (1-10 days)	15.4%	7,500	0.0%	7,500	0.0%	7,500	4.0%	7,800	5.1%	8,200	4.9%	8,600
Per day after 10 days	0.0%	500	0.0%	500	30.0%	650	3.8%	675	3.7%	700	4.3%	730
Other Rental Fees												
Holiday-Rehearsal Day	4.8%	550	0.0%	550	4.5%	575	4.3%	600	4.2%	625		Eliminate
Holiday-Performance Day	6.7%	800	0.0%	800	6.3%	850	5.9%	900	5.6%	950		Eliminate
OFFICE RENTAL (OH & DSH)												
Rate per square foot per month	5.8%	0.4125	0.0%	0.4125	5.9%	0.4367	5.9%	0.4625	5.9%	0.4900	6.1%	0.5200
Rate per square foot per year		4.95		4.95		5.24		5.55	5.9%	5.88	6.1%	6.24
Opera Monthly Rent (29,186.65 sq. ft.)		12,039.49		12,039.49		12,744.84		13,498.82				
30,735.75 s.f. effective 7/1/19								14,073.00		15,060.52		15,982.59
Ballet Monthly Rent (4,042.55 sq. ft.)		1,667.55		1,667.55		1,765.25		1,869.68				
5,329.35 s.f. effective 7/1/19								2,278.00		2,611.38		2,771.26
Symphony Monthly Rent (30,960 sq. ft.)		12,771.00		12,771.00		13,519.20		14,319.00		15,170.40		16,099.20
ZELLERBACH REHEARSAL HALL												
Room A - Company Use (per day)	5.3%	495	0.0%	495	4.0%	515	4.9%	540	5.6%	570	5.3%	600
Room A - Public Use (per day)	New	750	0.0%	750	6.7%	800	6.3%	850	5.9%	900	5.6%	950
Rooms B & C (per day)	5.2%	305	0.0%	305	6.6%	325	7.7%	350	5.7%	370	5.4%	390
Other Rental Fees												
Holiday	0.0%	400	0.0%	400	6.3%	425	5.9%	450	5.6%	475		Eliminate

San Francisco War Memorial and Performing Arts Center
DRAFT RENTAL RATES
FY 2014-15 to FY 2023-24
Revised 1/21/22

STANDARD RENTAL RATES

		2014-15		2015-16		2016-17 2017-18		2018-19		2020-21 2021-22		2022-23 2023-24
OPERA HOUSE/DAVIES SYMPHONY HALL												
Per Performance - Base Rent	0.0%	2,500	0.0%	2,500	0.0%	2,500	10.0%	2,750	5.5%	2,900	5.5%	3,060
Maximum Rent - Non-Profit: 10% NTE	5.3%	5,000	0.0%	5,000	4.0%	5,200	5.8%	5,500	5.5%	5,800	5.2%	6,100
Maximum Rent - Others: 10% NTE	7.4%	7,250	0.0%	7,250	3.4%	7,500	5.3%	7,900	5.1%	8,300	5.2%	8,730
Graduation Event (day only)	4.5%	3,500	0.0%	3,500	0.0%	3,500	4.3%	3,650	4.1%	3,800	5.3%	4,000
Rehearsal Day - Non-Profit	4.8%	2,200	0.0%	2,200	2.3%	2,250	4.4%	2,350	4.3%	2,450	4.1%	2,550
Rehearsal Day - Others	5.8%	2,750	0.0%	2,750	9.1%	3,000	4.5%	3,135	3.7%	3,250	4.6%	3,400
Half-Day Rehearsal	4.3%	1,200	0.0%	1,200	4.2%	1,250	4.8%	1,310	4.2%	1,365		Eliminate
Lobby Usage-Non Profit (w/o Performance)	7.5%	5,000	0.0%	5,000	4.0%	5,200	5.8%	5,500	5.5%	5,800	5.2%	6,100
Lobby Usage-Other (w/o Performance)	7.4%	7,250	0.0%	7,250	3.4%	7,500	5.3%	7,900	5.1%	8,300	5.2%	8,730
Lobby Usage (w/perf. Att. 1,000+)	0.0%	2,000	0.0%	2,000	25.0%	2,500	4.0%	2,600	3.8%	2,700	3.7%	2,800
Lobby Usage (w/perf Att. 350-1,000)	0.0%	1,250	0.0%	1,250	0.0%	1,250	4.0%	1,300	3.8%	1,350	3.7%	1,400
Mini-Lobby Usage (w/perf. Att. 350 max.)	0.0%	675	0.0%	675	0.0%	675	3.7%	700	3.6%	725	4.8%	760
Mini-Lobby Usage (w/perf. Att. 80 max.)	New	225	0.0%	225	0.0%	225	11.1%	250	4.0%	260	3.8%	270
Other Rental Fees												
Holiday-Rehearsal Day	4.8%	550	0.0%	550	4.5%	575	4.3%	600	4.2%	625		Eliminate
Holiday-Performance Day	6.7%	800	0.0%	800	6.3%	850	5.9%	900	3.9%	935		Eliminate
HERBST THEATRE												
Non-Profit Licensees												
Per Performance	0.0%	825	51.5%	1,250	0.0%	1,250	4.0%	1,300	5.8%	1,375	5.5%	1,450
2nd Performance in one day	0.0%	575	52.2%	875	0.0%	875	2.9%	900	5.6%	950	5.3%	1,000
Mini-Performance, Day to 5 pm	0.0%	575	21.7%	700	0.0%	700	3.6%	725	6.9%	775	5.8%	820
2nd Mini-Performance in one day	0.0%	350	57.1%	550	0.0%	550	4.5%	575	4.3%	600	5.0%	630
Rehearsal - 4 hours max. before 5pm	0.0%	515	16.5%	600	0.0%	600	4.2%	625	4.0%	650	5.4%	685
Rehearsal - 4+ hours day or eve	0.0%	725	37.9%	1,000	0.0%	1,000	5.0%	1,050	4.8%	1,100	4.5%	1,150
For-Profit Licensees												
Per Performance	0.0%	1,400	78.6%	2,500	0.0%	2,500	4.0%	2,600	5.8%	2,750	5.5%	2,900
2nd Performance in one day	0.0%	925	#####	1,875	0.0%	1,875	-4.0%	1,800	5.6%	1,900	5.3%	2,000
Rehearsal Day	0.0%	1,050	90.5%	2,000	0.0%	2,000	10.0%	2,200	0.0%	2,200	4.5%	2,300
Other Rental Fees												
Holiday-Rehearsal Day	0.0%	335	11.9%	375	0.0%	375	0.0%	375	6.7%	400		Eliminate
Holiday-Performance Day	0.0%	440	13.6%	500	0.0%	500	0.0%	500	5.0%	525		Eliminate
VETERANS BUILDING LOBBY												
(may also require rental of Herbst Theatre and/or Green Room)												
Lobby Usage (Attendance 350-1,000)	0.0%	1,250	0.0%	1,250	0.0%	1,250	4.0%	1,300	5.8%	1,375	5.5%	1,450
Lobby Usage (Attendance under 350)	0.0%	675	0.0%	675	0.0%	675	3.7%	700	3.6%	725	5.5%	765
Lobby Usage - Mini (pre-/post-Herbst)	0.0%	225	0.0%	225	0.0%	225	11.1%	250	0.0%	250	0.0%	250
Herbst Bar & Lounge	0.0%	225	0.0%	225	0.0%	225	11.1%	250	0.0%	250	0.0%	250

DRAFT RENTAL RATES**FY 2014-15 to FY 2023-24***Revised 1/21/22***STANDARD RENTAL RATES (continued)**

		2014-15		2015-16		2016-17 2017-18		2018-19		2020-21 2021-22		2022-23 2023-24
GREEN ROOM												
<u>Non-Profit Licensees</u>												
Per Event Day (8 hours)	0.0%	750	33.3%	1,000	0.0%	1,000	5.0%	1,050	4.8%	1,100	4.5%	1,150
Per Hour after 8 Hours (before 12 Mid.)	0.0%	100	25.0%	125	0.0%	125	20.0%	150	0.0%	150	6.7%	160
Per Hour after 12 Midnight	0.0%	200	25.0%	250	0.0%	250	20.0%	300	0.0%	300	6.7%	320
<u>Other Licensees</u>												
Per Event Day <i>Mon-Thu</i> (8 Hours)	0.0%	1,500	33.3%	2,000	0.0%	2,000	5.0%	2,100	185.7%	6,000	0.0%	6,000
Per Event Day <i>Fri-Sun</i> (8 Hours)	0.0%	1,800	25.0%	2,250	0.0%	2,250	5.6%	2,375	173.7%	6,500	0.0%	6,500
Weddings (July-August only)	0.0%	1,800	38.9%	2,500	0.0%	2,500	6.0%	2,650	145.3%	6,500	0.0%	6,500
Per Hour after 8 Hours (before 12 Mid.)	0.0%	100	25.0%	125	0.0%	125	20.0%	150	33.3%	200	0.0%	200
Per Hour after 12 Midnight	0.0%	200	25.0%	250	0.0%	250	20.0%	300	66.7%	500	0.0%	500
<u>Other Rental Fees</u>												
Holiday	0.0%	440	13.6%	500	0.0%	500	0.0%	500	5.0%	525		Eliminate
WILSEY CENTER (VETERANS BUILDING 4th FLOOR)												
<u>Atrium Theater</u>												
Non-Profit Licensees per day					<i>New</i>	800	0.0%	800	3.1%	825	4.2%	860
Other Licensees per day					<i>New</i>	1,250	28.0%	1,600	3.1%	1,650	4.5%	1,725
Non-Profit Performing Arts Weekly Rental (7 days, Mon. - Sun.)					<i>New</i>	2,400	33.3%	3,200	3.1%	3,300	4.5%	3,450
<u>Education Studio</u>												
Non-Profit Licensees per day												
Mini-use					<i>New</i>	225	11.1%	250	0.0%	250	0.0%	250
Medium use					<i>New</i>	675	3.7%	700	3.6%	725	3.4%	750
Extensive use					<i>New</i>	1,000	0.0%	1,000	0.0%	1,000	5.0%	1,050
Weekly Rehearsal use					<i>New</i>	1,000	0.0%	1,000	0.0%	1,000	5.0%	1,050
Other Licensees per day												
Mini-use					<i>New</i>	225	122.2%	500	0.0%	500	5.0%	525
Medium use					<i>New</i>	675	48.1%	1,000	25.0%	1,250	6.0%	1,325
Extensive use					<i>New</i>	2,000	0.0%	2,000	0.0%	2,000	5.0%	2,100
<u>San Francisco Opera - Exclusive Use Periods (per Lease, based on per square foot office rent)</u>												
Atrium Theater					<i>New</i>	350	5.7%	370	5.4%	390	5.1%	410
Education Studio					<i>New</i>	160	6.3%	170	5.9%	180	5.6%	190
Atrium Theater and Education Studio					<i>New</i>	510	5.9%	540	5.6%	570	5.3%	600
<u>Other Rental Fees</u>												
Holiday					<i>New</i>	500	0.0%	500	5.0%	525		Eliminate

San Francisco War Memorial and Performing Arts Center
DRAFT RENTAL RATES
FY 2014-15 to FY 2023-24
Revised 1/21/22

STANDARD RENTAL RATES (continued)

		2014-15		2015-16		2016-17 2017-18		2018-19		2020-21 2021-22		2022-23 2023-24
ZELLERBACH REHEARSAL HALL												
<u>Rehearsal/Non-Profit Rentals</u>												
Room A - Company Use (9-Hours)	0.0%	575	0.0%	575	0.0%	575	4.3%	600	4.2%	625	4.8%	655
Room A - Public Use (9-Hours)	New	750	0.0%	750	6.7%	800	6.3%	850	5.9%	900	5.6%	950
Room A - Per Additional Hour	0.0%	75	0.0%	75	0.0%	75	0.0%	75	6.7%	80		Eliminate
Rooms B & C (9-Hours)	0.0%	375	0.0%	375	0.0%	375	4.0%	390	5.1%	410	4.9%	430
Rooms B & C - Per Additional Hour	0.0%	50	0.0%	50	0.0%	50	0.0%	50	10.0%	55		Eliminate
Holiday	0.0%	400	0.0%	400	6.3%	425	5.9%	450	5.6%	475		Eliminate
<u>Non-Rehearsal/Commercial Rentals</u>												
Room A - Company Use (9-Hours)	-25.9%	1,000	0.0%	1,000	0.0%	1,000	4.5%	1,045	4.3%	1,090	5.5%	1,150
Room A - Public Use (9-Hours)	New	1,250	0.0%	1,250	0.0%	1,250	5.2%	1,315	5.7%	1,390	5.8%	1,470
Room A (Per Additional Hour)	0.0%	100	0.0%	100	0.0%	100	0.0%	100	5.0%	105		Eliminate
Rooms B & C (9-Hours)	0.0%	675	0.0%	675	0.0%	675	5.2%	710	4.2%	740	5.4%	780
Rooms B & C (Per Additional Hour)	0.0%	75	0.0%	75	0.0%	75	0.0%	75	6.7%	80		Eliminate
Holiday	0.0%	400	0.0%	400	6.3%	425	5.9%	450	0.0%	450		Eliminate

FILM AND PHOTO

Filming (min. fee up to 4 hours)	0.0%	500	0.0%	500	0.0%	500	0.0%	500	0.0%	500	0.0%	500
Filming (per hour after 4 hours)	0.0%	200	0.0%	200	0.0%	200	0.0%	200	0.0%	200	0.0%	200
Still Photography (min. fee up to 4 hours)	0.0%	400	0.0%	400	0.0%	400	0.0%	400	0.0%	400	0.0%	400
Still Photography (per hour after 4 hours)	0.0%	100	0.0%	100	0.0%	100	0.0%	100	0.0%	100	0.0%	100

VETERANS BUILDING OCCUPANCY FEES

Office Space (Rate per square foot per year)

San Francisco Arts Commission (eff. 10/1/15)	N/A		14.98	2.9%	15.42	6.0%	16.34	6.0%	17.32	6.0%	18.36
Grants For The Arts (eff. 10/1/15)	N/A		14.98	2.9%	15.42	6.0%	16.34	6.0%	17.32	6.0%	18.36
San Francisco Opera (eff. 12/1/15)	N/A		14.98	2.9%	15.42	6.0%	16.34	6.0%	17.32	6.0%	18.36
Veterans Service Organizations	N/A		N/A		15.42	6.0%	16.34	6.0%	17.32	6.0%	18.36

PARKING FEES (Rate per parking space per month)

Monthly Parking Fee**	8.6%	76.00	2.6%	78.00	2.6%	80.00						
Monthly rate equals cost of a MUNI monthly pass plus \$10.00.				7/1/17		83.00	2.4%	85.00	5.9%	90.00	-7.8%	83.00

** Parking discount effective 10/1/21 based on policy change: no refunds or rebates provided for event days on which parking is made unavailable (approximately 1 mo./year).

San Francisco War Memorial & Performing Arts Center

FY 2022-23 DEPARTMENTAL BUDGET PROPOSAL FY 2023-24 DEPARTMENTAL BUDGET ESTIMATE

PRESENTED TO WMBT - January 26, 2022

First Presentation to the War Memorial Board of Trustees: January 26, 2022
Second Presentation to the War Memorial Board of Trustees: February 10, 2022
Submitted to Mayor/Controller: February 22, 2022
Submitted to Board of Supervisors by Mayor: June 1, 2022
Approved by Board of Supervisors: July 29, 2022

REVISED: January 21, 2022

SAN FRANCISCO WAR MEMORIAL AND PERFORMING ARTS CENTER
FY 2022-23 / FY 2023-24 BUDGET SUMMARY

ANNUAL BUDGET	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
REVENUE				
Total General Fund Revenue (Schedule REV-1)	\$ 13,824,484	\$ 16,381,554	\$ 22,960,567	\$ 20,636,884
Total Earned Revenue (Schedule REV-2)	1,094,841	2,275,839	4,383,632	4,513,786
Total Interdepartmental Recovery (Schedule REV-3)	347,886	258,466	273,987	273,987
SUB-TOTAL ANNUAL REVENUE	\$ 15,267,211	\$ 18,915,859	\$ 27,618,186	\$ 25,424,657
Total Use of Fund Balance (Schedule REV-5)	750,000	750,000	810,506	769,629
TOTAL REVENUE	\$ 16,017,211	\$ 19,665,859	\$ 28,428,692	\$ 26,194,286
EXPENDITURES				
Total Operating Budget-AAA	\$ 14,443,634	\$ 16,982,721	\$ 19,069,416	\$ 19,566,731
Capital Budget				
AAP-Facilities Maintenance	\$ 245,490	\$ 580,263	\$ 609,276	\$ 627,554
ACP-Capital Improvement Projects	-	2,200,000	8,200,000	6,000,000
ACP-Capital Equipment Purchase	-	-	550,000	-
Total Capital Budget-AAP/ACP	\$ 245,490	\$ 2,780,263	\$ 9,359,276	\$ 6,627,554
TOTAL EXPENDITURES	\$ 14,689,124	\$ 19,762,984	\$ 28,428,692	\$ 26,194,285
Sub-Total FY Surplus/(Deficit)	\$ 1,328,087	\$ (97,125)	\$ (0)	\$ 0
Net AAA/AAP Carry-Forward Adjustments	502,574	736,724	-	-
TOTAL FY SURPLUS/(DEFICIT)	\$ 1,830,661	\$ 639,599	\$ (0)	\$ 0
Debt Service (General Fund Expense)	\$ 9,170,314	\$ 9,502,809	\$ 9,557,306	\$ 9,657,195

Schedule REV - 1
GENERAL FUND REVENUE

Account Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
493001 General Fund - AAA Operating-14670	\$ 13,571,853	\$ 13,601,291	\$ 13,601,291	\$ 14,009,330
493001 General Fund - AAP Facilites Mainenance-14680	252,631	580,263	609,276	627,554
493001 General Fund - ACP Capital Projects-14690	-	2,200,000	8,200,000	6,000,000
493001 General Fund - ACP Capital Equipment Purchase	-	-	550,000	-
TOTAL GENERAL FUND REVENUE	\$ 13,824,484	\$ 16,381,554	\$ 22,960,567	\$ 20,636,884

Schedule REV - 2
EARNED REVENUE SUMMARY

Account Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
435232 Employee Parking	\$ -	\$ 45,191	\$ 45,191	\$ 45,191
435511 Opera House Rental	103,891	314,243	641,113	660,346
435512 Green Room Rental	4,080	156,249	295,602	304,470
435517 Opera House Office Rental - Ballet	12,801	12,801	13,570	13,977
435519 Opera House Office Rental - Opera	178,127	212,061	222,876	229,562
435521 Herbst Theatre Rental**	19,338	135,507	353,275	363,873
435531 Davies Symphony Hall Rental	104,580	264,035	708,693	729,954
435539 Davies Symphony Hall Office Rental	141,843	182,040	191,324	197,064
435540 Veterans Building Office Rental	454,897	487,828	517,098	532,611
435542 Veterans Building Event Rental (4th Floor)	25,730	60,107	144,586	148,924
435611 Opera House/Herbst Theatre Concessions	-	115,549	436,588	449,686
435612 Opera House/Herbst Theatre Program Concessions	-	2,556	6,636	6,835
435631 Davies Symphony Hall Concessions	-	88,148	251,374	258,915
435632 Davies Symphony Hall Program Concessions	-	503	5,098	5,251
462861 VB Occupancy Fees *	-	-	5,000	5,150
462891 Zellerbach Rehearsal Hall Rental	48,242	90,982	293,162	301,957
462899 Miscellaneous Service Charges	1,312	108,039	252,446	260,019
TOTAL EARNED REVENUE	\$ 1,094,841	\$ 2,275,839	\$ 4,383,632	\$ 4,513,786
<i>Change Amount from Prior Year</i>	<i>\$ (1,813,049)</i>	<i>\$ 1,180,998</i>	<i>\$ 2,107,793</i>	<i>\$ 130,153</i>
<i>Change Percentage from Prior Year</i>	<i>-62.35%</i>	<i>107.87%</i>	<i>92.62%</i>	<i>2.97%</i>

* New budget code 462861 instituted in FY21

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

FY2020-21	35,214
FY2021-22	33,900
FY2022-23	38,700 (estimated)
FY2023-24	38,700 (estimated)

Schedule REV - 3
INTERDEPARTMENTAL RECOVERY

Account Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
486030 Grants for the Arts	\$ 20,184	\$ 20,091	\$ 21,298	\$ 21,298
186100 OEWD - CBD Partial Recovery	89,374	-	-	-
486060 San Francisco Arts Commission	<u>238,328</u>	<u>238,375</u>	<u>252,689</u>	<u>252,689</u>
TOTAL INTERDEPARTMENTAL RECOVERY	\$ 347,886	\$ 258,466	\$ 273,987	\$ 273,987

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

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
Rate per square foot per year	\$ 17.32	\$ 17.32	\$ 18.36	\$ 18.36

Schedule REV - 5
WAR MEMORIAL FUND BALANCE

USE OF WAR MEMORIAL FUND BALANCE

Account Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
499999 Fund Balance to support AAA/AAP/ACP	\$ 750,000	\$ 750,000	\$ 810,506	\$ 769,629
TOTAL WAR MEMORIAL FUND BALANCE	\$ 750,000	\$ 750,000	\$ 810,506	\$ 769,629

Fund Balance History:

Fiscal Year	Ending Balance
FY2017-18	\$ 3,201,515
FY2018-19	\$ 3,732,870
FY2019-20**	\$ 3,078,603
FY2020-21	\$ 1,915,796

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

SUMMARY EXPENDITURE BUDGET

Schedule	Account	Title	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Change	FY 2022-23 Budget	FY 2023-24 Estimate
<u>OPERATING BUDGET - AAA</u>							
5010 Salaries							
A-1	501010	Permanent Salaries	\$ 5,283,517	\$ 6,473,700	610,335	\$ 7,084,035	\$ 7,512,218
A-2	505010	Temporary Salaries	424,994	509,278	38,880	548,158	564,602
A-3	509010	Premium Pay	146,316	108,247	45,698	153,945	153,945
A-4	511010	Overtime	46,714	168,883	98,368	267,251	275,269
A-5	501070	Holiday Pay	59,973	99,318	3,480	102,799	105,883
SUB-TOTAL PERSONAL SERVICES			\$ 5,961,515	\$ 7,359,426	796,762	\$ 8,156,188	\$ 8,611,917
5130 Mandatory Fringe Benefits							
B	Varies	Fringe Benefits	\$ 3,316,292	\$ 3,484,112	(71,922)	\$ 3,412,190	\$ 3,280,574
SUB-TOTAL MANDATORY FRINGE BENEFITS			\$ 3,316,292	\$ 3,484,112	(71,922)	\$ 3,412,190	\$ 3,280,574
Non-Personnel Services							
C-1	52100	Travel	\$ 572	\$ -	21,000	\$ 21,000	\$ 21,630
C-2	52200	Training	679	22,600	15,378	37,978	39,117
C-3	52300	Auto Mileage	-	-	-	-	-
C-4	52400	Membership Dues	3,150	3,795	114	3,909	4,026
C-5	52700	Systems Consulting Services	49,758	34,958	(11,006)	23,953	16,161
C-6	52800	Building Maintenance Services	1,382,908	854,787	(116,648)	738,139	760,283
C-7	52900	Equipment Maintenance Svcs.	11,378	43,000	840	43,840	44,705
C-8	53100	Equipment Lease/Rent	8,007	15,725	472	16,197	16,683
C-9	53500	Other Current Expenses	17,639	56,197	200	56,397	57,080
C-10	55200	Taxes, Licenses & Permits	222,993	309,290	(99,414)	209,876	216,172
Non-Personnel SERVICES			\$ 1,697,085	\$ 1,340,352	(189,064)	\$ 1,151,288	\$ 1,175,857
040 Materials and Supplies							
D-1	54000	Materials & Supplies-Annual	\$ 285,196	\$ 278,657	1,821	\$ 287,017	\$ 295,627
SUB-TOTAL MATERIALS AND SUPPLIES			\$ 285,196	\$ 278,657	1,821	\$ 287,017	\$ 295,627
060/070 Capital Outlay - Equipment							
E	56000	Equipment Purchase	\$ -	\$ -	-	\$ -	\$ -
SUB-TOTAL CAPITAL OUTLAY - EQUIPMENT			\$ -	\$ -	-	\$ -	\$ -
081 Services of Other Departments							
F	58100	Services of Other Departments	\$ 3,183,546	\$ 4,520,174	2,879,188	\$ 6,062,734	\$ 6,202,756
SUB-TOTAL SERVICES OF OTHER DEPARTMENTS			\$ 3,183,546	\$ 4,520,174	2,879,188	\$ 6,062,734	\$ 6,202,756
<u>TOTAL OPERATING BUDGET - AAA</u>			\$ 14,443,634	\$ 16,982,721	3,416,784	\$ 19,069,416	\$ 19,566,731
<u>CAPITAL BUDGET - AAP/ACP</u>							
G	50000	AAP-Facilities Maintenance	\$ 245,490	\$ 580,263	29,013	\$ 609,276	\$ 627,554
H	58401	ACP-Capital Projects	-	2,200,000	6,000,000	8,200,000	6,000,000
I	58401	ACP-Capital Equipment Purchase	-	-	550,000	550,000	-
<u>TOTAL CAPITAL BUDGET - AAP/ACP</u>			\$ 245,490	\$ 2,780,263	6,579,013	\$ 9,359,276	\$ 6,627,554
TOTAL DEPARTMENTAL BUDGET			\$ 14,689,124	\$ 19,762,984	9,995,797	\$ 28,428,692	\$ 26,194,285
<u>DEBT SERVICE (Direct General Fund Expense)</u>							
K	570000	Debt Service	\$ 9,170,314	\$ 9,502,809	54,497	\$ 9,557,306	\$ 9,657,195
<u>TOTAL DEBT SERVICE</u>			\$ 9,170,314	\$ 9,502,809	54,497	\$ 9,557,306	\$ 9,657,195

Schedule A-1

TITLE: SALARIES

ACCOUNT: 501010 Permanent Salaries - Miscellaneous

Class	Title	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24	
		FTE	Salary	FTE	Salary	FTE	Salary	FTE	Salary
0922	Dir. Sec. & Dir. Fin. & Admin. (Mgr. I)	1.00		2.00	\$ 295,686	2.00	\$ 307,318	2.00	\$ 316,538
0952	Asst. Mng. Director (Deputy Director II)	1.00		1.00	171,121	1.00	177,858	1.00	183,194
0962	Managing Director (Dept. Head II)	1.00		1.00	227,819	1.00	236,794	1.00	243,898
1093	IT Operations Support Admin III	1.00		1.00	111,725	1.00	116,120	1.00	119,604
1222	Sr. Payroll and Personnel Clerk	1.00		1.00	94,839	1.00	98,577	1.00	101,534
1244	Sr. Personnel Analyst	1.00		1.00	134,436	1.00	139,726	1.00	143,918
1312	Public Information Officer		1.00	1.00	100,881	1.00	104,829	1.00	107,974
1404	Clerk	1.00	(1.00)						
1406	Senior Clerk	2.00	2.00	4.00	339,976	4.00	353,344	4.00	363,944
1446	Secretary II	1.00	(1.00)						
1452	Executive Secretary II	1.00	(1.00)						
1654	Accountant III	1.00		1.00	122,595	1.00	127,438	1.00	131,261
1822	Administrative Analyst		1.00	1.00	109,324	1.00	113,614	1.00	117,022
1823	Senior Administrative Analyst	1.00	(1.00)						
1824	Principal Administrative Analyst	1.00	(1.00)						
1842	Management Assistant		1.00	1.00	100,612	1.00	104,560	1.00	107,697
1844	Sr. Management Assistant	3.00		3.00	345,937	3.00	359,517	3.00	370,303
4119	Performing Arts Center Aide	2.00	(1.00)	1.00	104,119	1.00	108,225	1.00	111,472
7120	Building & Grounds Supt.	1.00		1.00	160,384	1.00	166,702	1.00	171,703
7205	Chief Engineer	1.00	1.00	2.00	279,492	2.00	290,504	2.00	299,219
7333	Apprentice Stationary Engineer	1.00	(1.00)						
7334	Stationary Engineer	11.00		11.00	1,211,685	11.00	1,259,533	11.00	1,297,319
7335	Sr. Stationary Engineer	2.00		2.00	249,681	2.00	259,512	2.00	267,297
7344	Carpenter					1.00	88,305	1.00	90,954
7345	Electrician	1.00	(1.00)						
7346	Painter	1.00		1.00	99,533	1.00	103,454	1.00	106,558
7377	Stage Electrician	4.00		4.00	463,192	4.00	481,404	4.00	495,846
7392	Window Cleaner	1.00		1.00	95,298	(1.00)			
8207	Bldg. & Grounds Patrol Officer	26.00		26.00	2,049,242		2,129,998	26.00	2,193,898
8211	Supv. Bldg. & Grds. Patrol Officer	2.00	1.00	3.00	261,618		271,962	3.00	280,121
SUB-TOTAL		70.00		70.00	\$ 7,129,195		\$ 7,399,294	70.00	\$ 7,621,273
	Attrition Savings			(6.44)	(654,554)		(314,061)	(1.00)	\$ (107,828)
	One-day Adjustment				24,875		25,612		26,236
	Step Adjustments				(27,744)		(28,812)		(29,514)
	MCCP Offset				1,928		2,002		2,051
TOTAL		70.00	\$ 5,283,517	63.56	\$ 6,473,700		\$ 7,084,035		\$ 7,512,218

Description of Change:

1 Attrition Savings:

Classification

7334 Stationary Engineer		
8207 Bldg. & Grds. Patrol Officer		
General Savings		

Total Attrition Savings:

Change Amount % Change Change Amount % Change

	FY 22-23	FY 23-24
	<u>FTE</u>	<u>FTE</u>
	(1.00)	-
	(1.00)	-
	(1.00)	(1.00)
	(3.00)	(1.00)

2 Position changes:

Classification

Description of Change

7392 Window Cleaner	Position Substitution to 7344 Carpenter
---------------------	---

Total Position Changes:

	<u>FTE</u>	<u>FTE</u>
	-	-

Schedule A-2TITLE: **SALARIES**ACCOUNT: **505010 Temporary Salaries**

Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Hours**	Hours	Hours	Actual	Budget	Budget	Estimate
7334 Stationary Engineer	1,920	1,920	1,920		\$ 96,922	\$ 105,274	\$ 108,432
7377 Stage Electrician	3,618	3,600	3,600		193,176	207,504	213,729
8207 Building & Grounds Patrol Officer	6,000	6,000	6,000		219,180	235,380	242,441
TOTAL	11,538	11,520	11,520	\$ 424,994	\$ 509,278	\$ 548,158	\$ 564,602
FTE	4.39	5.54	5.54				

Description of Change from Current Year:

Net change Temporary Salaries hours

TOTAL CHANGE:

Change Percentage:

Change Amt.

84,283

\$ 84,283**19.83%****Change Amt.**

38,880

\$ 38,880**7.63%****Schedule A-3**TITLE: **SALARIES**ACCOUNT: **509010 Premium Pay**

Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Hours	Hours	Hours	Actual	Budget	Budget	Estimate
Shift Differential: Work hours between 5:00pm and 7:00am.							
7334 Stationary Engineer (8.5%)	8,000	8,000	8,000			\$ 42,640	\$ 43,919
7334 Stationary Engineer (10%)	230	230	230			1,212	1,248
8207 Bldg. & Grounds Patrol Off. (8%)	19,950	19,950	19,950			60,249	62,056
8207 Bldg. & Grounds Patrol Off. (10%)	8,400	8,400	8,400			31,752	32,705
8211 Supv. Bldg. & Grds. Patrol Off. (8%)	2,250	2,250	2,250			7,515	7,740
Lead Pay Premium:							
7377 Stage Electrician	340	400	400			625	644
Stand-By Premium:							
7334 Stationary Engineer	512	512	512			3,712	3,823
Longevity Pay: 10+ years of City service (SEIU employees).							
Various Classifications (10 positions)	27,040	20,800	20,800			6,240	6,427
TOTAL				\$ 146,316	\$ 108,247	\$ 153,945	\$ 158,563

**Lump Sum as

Schedule A-4**TITLE: SALARIES****ACCOUNT: 511010 Overtime**

Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Hours	Hours	Hours	Actual	Budget**	Budget	Estimate
1404 Clerk	—	-	-		\$ -	\$ -	\$ -
7120 Bldg. & Grounds Supt.	—19	24	24		2,644	2,736	2,818
7205 Chief Engineer	—33	50	50		4,799	5,701	5,872
7334 Stationary Engineer	—634	900	900		68,094	102,614	105,692
" Stat. Engineer (w/ 8.5% Shift)	—130	150	150		12,314	17,102	17,615
7335 Sr. Stat. Engineer	—124	180	180		15,436	20,523	21,138
" Sr. Stat. Eng. (w/ 8.5% Shift)	—34	40	40		3,722	4,561	4,697
7346 Painter	—	10	10		692	1,140	1,174
7377 Stage Electrician	—40	50	50		4,025	5,701	5,872
" Stage Electrician - Extended work week	—48	140	140		11,269	15,962	16,441
8207 Building & Grounds Patrol Officer	—570	500	500		27,398	57,008	58,718
" Bldg. & Grds. Patrol Officer - Avg. 9% Shift	—174	200	200		11,945	22,803	23,487
8211 Supv. Bldg. & Grds. Pat. - 8% Shift	—33	100	100		6,546	11,402	11,744
TOTAL	—1,840	2,344	2,344	\$ 46,714	\$ 168,883	\$ 267,251	\$ 275,269
					**Lump Sum as revised by MBO		
Description of Change from Current Year:					**Lump Sum as revised by MBO	Change Amt.	Change Amt.
TOTAL CHANGE:						\$ 98,368	\$ 8,018
Change Percentage:						58.25%	3.00%

Schedule A-5**TITLE: SALARIES****ACCOUNT: 501070 Holiday Pay**

Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Hours	Hours	Hours	Actual	Budget	Budget	Estimate
7334 Stationary Engineer	—160	160	160		\$ 12,106	\$ 12,530	\$ 12,906
" Stat. Engineer (w/ 8.5% Shift)	—124	124	124		10,179	10,537	10,853
7335 Sr. Stationary Engineer	—32	32	32		2,744	2,840	2,925
7377 Stage Electrician	—48	48	48		3,864	3,999	4,119
8207 Building & Grounds Patrol Officer	—540	540	540		29,589	30,626	31,545
8207 Bldg. & Grds. Patrol Officer (w/ 8% Shift)	—440	440	440		26,039	26,951	27,759
8207 Bldg. & Grds. Patrol Officer (w / 10% Shift)	—176	176	176		10,608	10,980	11,309
8211 Supv. Bldg. & Grds. Pat. (w/ 8% Shift)	—32	64	64		4,190	4,336	4,466
TOTAL	—1,552	1,584	1,584	\$ 59,973	\$ 99,318	\$ 102,799	\$ 105,883
					**Lump Sum as revised by MBO		
Description of Change from Current Year:					**Lump Sum as revised by MBO	Change Amt.	Change Amt.
TOTAL CHANGE:						\$ 3,480	\$ 3,084
Change Percentage:						3.50%	3.00%

Schedule BTITLE: **MANDATORY FRINGE BENEFITS** ACCOUNT: **5130 Mandatory Fringe Benefits**

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
013 Retirement				
513010 ¹ Retirement-City Contribution	\$ 1,252,997	\$ 1,299,938.00	\$ 1,143,320	\$ 909,440
Sub-Total 013 Retirement	\$ 1,252,997	\$ 1,299,938	\$ 1,143,320	\$ 909,440
014 Social Security				
514010 Social Security (6.2%)	\$ 351,394	\$ 442,047	\$ 470,051	\$ 481,144
514020 Social Security - Medical (1.45%)	83,463	105,098	112,003	114,601
Sub-Total 014 Social Security	\$ 434,857	\$ 547,145	\$ 582,054	\$ 595,745
015 Health Service				
515010 Health Service - City Matching	\$ 870,347	\$ 261,184	\$ 277,473	\$ 294,158
515020 Health Service - Retiree Care	40,155	46,989	47,866	48,974
515030 Health Service - Retiree City Match	18,888	26,033	29,406	30,057
515510 Health Service - Admin. Cost	19,387	18,154	18,499	18,499
515610 Health Service - Retiree Subsidy	537,201	435,586	459,372	480,504
515710 Health Service - Dependent Misc. Pick Up	-	719,413	737,975	782,261
515990 Health Service - Other	2,192	-	-	-
Sub-Total 015 Health Service	\$ 1,488,170	\$ 1,507,359	\$ 1,570,591	\$ 1,654,453
016 Dental Coverage				
516010 Dental Coverage	\$ 74,089	\$ 79,861	\$ 66,466	\$ 69,244
Sub-Total 016 Dental Coverage	\$ 74,089	\$ 79,861	\$ 66,466	\$ 69,244
017 Unemployment Insurance				
517010 Unemployment Insurance	\$ 15,388	\$ 7,247	\$ 7,733	\$ 7,900
Sub-Total 017 Unemployment Insurance	\$ 15,388	\$ 7,247	\$ 7,733	\$ 7,900
019 Other Fringe Benefits				
519130 Life Insurance	\$ 2,166	\$ -	\$ -	\$ -
519110 Flexible Benefit Package	32,790	19,887	18,924	20,060
519120 Long Term Disability Insurance	14,505	22,675	23,102	23,732
519990 OTHER: Commuter Check + Life Insurance + F	1,331	-	-	-
Sub-Total 019 Other Fringe Benefits	\$ 50,791	\$ 42,562	\$ 42,026	\$ 43,792
TOTAL FRINGE BENEFITS	3,316,292	\$ 3,484,112	\$ 3,412,190	\$ 3,280,574
<i>Change amount from Prior Year</i>		\$ 167,820	\$ (71,922)	\$ (131,616)

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

Schedule C-1**Non-Personnel SERVICES****ACCOUNT: 52100 Travel**

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
521010 Travel Costs paid to Employees	\$ 572	\$ -	\$ -	\$ -
521020 Travel Costs paid to Vendors	-	-	-	-
521030 Air Travel	-	-	6,000	6,180
521050 Non-Air Travel - Employees	-	-	15,000	15,450
TOTAL	\$ 572	\$ -	\$ 21,000	\$ 21,630
		<u>Change Amt.</u>	<u>% Change</u>	
Total Change from Current Year:		\$ 21,000	0%	

Schedule C-2**Non-Personnel SERVICES****ACCOUNT: 52200 Training**

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
522000 Training				
Engineering - Annual Certificate Training	\$ 679	\$ 1,000	\$ 1,030	\$ 1,061
Engineering - Other Training	-	2,600	2,678	2,758
IAVM Registrations/Venue Mgmt. Training	-	5,000	5,150	5,305
Security Trainings	-	2,500	2,575	2,652
Administrative/IT/City Training	-	1,500	1,545	1,591
Racial Equity Training	-	10,000	25,000	25,750
TOTAL	\$ 679	\$ 22,600	\$ 37,978	\$ 39,117
		<u>Change Amt.</u>	<u>% Change</u>	
Total Change from Current Year:		\$ 15,378	68.04%	

Schedule C-3**Non-Personnel SERVICES****ACCOUNT: 52300 Auto Mileage**

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
523010 Auto Mileage	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
		<u>Change Amt.</u>	<u>% Change</u>	
Total Change from Current Year:		\$ -	0.00%	

Schedule C-4

Non-Personnel SERVICES

ACCOUNT: 52400 Membership Dues

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
524010 Membership Dues				
International Association of Assembly Managers	\$ 3,150	\$ 3,105	\$ 3,198	\$ 3,294
National Fire Protection Agency	-	175	180	186
Association of Facilities Engineering	-	-	-	-
S.F. Travel Association	-	-	-	-
Int'l. Live Events Assoc.	-	365	376	387
Other	-	150	155	159
TOTAL	\$ 3,150	\$ 3,795	\$ 3,909	\$ 4,026
		<u>Change Amt.</u>	<u>% Change</u>	
Total Change from Current Year:		\$ 114	3.00%	

Schedule C-5

Non-Personnel SERVICES

ACCOUNT: 52700 Systems Consulting Services

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
527610 Systems Consulting Services (JCA-ARTIFAX)	\$ 30,371			
" System Consulting Services	\$ 18,970	\$ 28,208	\$ 17,000	\$ 9,000
527990 Other Professional Services (Fund 14670)	418	6,750	6,953	7,161
TOTAL	\$ 49,758	\$ 34,958	\$ 23,953	\$ 16,161
		<u>Change Amt.</u>	<u>% Change</u>	
Total Change from Current Year:		\$ (11,006)	-31.48%	

Schedule C-6

Non-Personnel SERVICES

ACCOUNT: 52800 Building Maintenance Services

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
528010 Scavenger Service	\$ 50,516	\$ 210,000	\$ 216,300	\$ 222,789
528030 Pest Control	27,095	38,825	39,990	41,189
528050 Grounds Maintenance	-	-	-	-
528910 Elevator Service	261,063	225,096	231,849	238,804
528990 Other Building Maintenance Services (Fund 14670)	1,044,235	380,866	250,000	257,500
TOTAL	\$ 1,382,908	\$ 854,787	\$ 738,139	\$ 760,283
<u>Description of Change from Current Year:</u>			<u>Change Amt.</u>	<u>% Change</u>
528010 Scavenger Service			\$ 6,300	
528030 Pest Control			1,165	
528910 Elevator Service			6,753	
528990 Other Building Maintenance Services			(130,866)	
TOTAL CHANGE:			\$ (116,648)	-13.65%

Schedule C-7**Non-Personnel SERVICES****ACCOUNT: 52900 Equipment Maintenance Services**

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
529110 Data/Word Processing Maintenance	\$ 1,489	\$ 15,000	\$ 15,000	\$ 15,000
Sub-Total 529110	\$ 1,489	\$ 15,000	\$ 15,000	\$ 15,000
529990 Other Equipment Maintenance				
Office Equipment Maintenance	\$ -	\$ -	\$ -	\$ -
Opera House Stage Equipment Maintenance	-	4,000	4,120	\$ 4,244
Herbst Theatre Stage Equipment Maintenance	-	3,500	3,605	3,713
Davies Hall Stage Equipment Maintenance	-	7,000	7,210	7,426
VB-Wilsey Stage Equipment Maintenance	-	3,500	3,605	3,713
Other Equipment Maintenance	\$ 9,889	10,000	10,300	10,609
Sub-Total 529990	\$ 9,889	\$ 28,000	\$ 28,840	\$ 29,705
TOTAL	\$ 11,378	\$ 43,000	\$ 43,840	\$ 44,705
		Change Amt.	% Change	
Total Change from Current Year:		\$ 840	1.95%	

Schedule C-8**Non-Personnel SERVICES****ACCOUNT: 53100 Equipment Lease/Rent**

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
531350 Reproduction Copier	\$ 6,678	\$ 11,000	\$ 11,330	\$ 11,670
531990 * Other Equipment Rental	1,329	4,725	\$ 4,867	\$ 5,013
TOTAL	\$ 8,007	\$ 15,725	\$ 16,197	\$ 16,683
* 531990 Other Equipment Rental Description				
Tap Water Dispenser Rentals	\$ 1,725	\$ 1,725	\$ 1,777	\$ 1,830
Postage Meter Rental	2,000	2,000	2,060	2,122
Other Equipment Rental	1,000	1,000	1,030	1,061
Total 03199	\$ 4,725	\$ 4,725	\$ 4,867	\$ 5,013
		Change Amt.	% Change	
Total Change from Current Year:		472	3.00%	

Schedule C-9**Non-Personnel SERVICES****ACCOUNT: 53500 Other Current Expenses**

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
535000 Other Current Expenses Budget (WW1 Armistice Program)	\$ -	\$ 33,640	\$ 33,640	\$ 33,640
535110 Cleaning of Laundry (Engineering Uniforms)	-	-	-	-
535210 Freight/Delivery (including Discounts Earned)	5,397	-	-	-
535310 Graphics/Photography	975	-	-	-
535520 Printing	0	-	-	-
535610 Postage	21	-	-	-
535710 Subscriptions	260	-	-	-
535930 Bank Service Fee	-	-	-	-
535990 Other Current Expenses	1,990	-	-	-
Sub-Total	\$ 8,643	\$ 33,640	\$ 33,640	\$ 33,640
535960 Software Licensing Fees				
Annual Licensing Fees	8,996	22,557	14,250	14,678
One-Time Licensing Fees (Artifax - 3 licenses)	-	-	8,507	8,762
Sub-Total 535960 Software Licensing Fees	\$ 8,996	\$ 22,557	\$ 22,757	\$ 23,440
TOTAL	\$ 17,639	\$ 56,197	\$ 56,397	\$ 57,080
Description of Change from Current Year:		Change Amt.	% Change	
		200	0.36%	

Schedule C-10**Non-Personnel SERVICES****ACCOUNT: 55200 Taxes**

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
552110 Taxes (Civic Center Community Benefit District assessments)				
CCCBD Assessment	\$ 165,504	\$ 275,851	\$ 175,434	\$ 180,697
Sub-Total 05211	\$ 165,504	\$ 275,851	\$ 175,434	\$ 180,697
552210 Fees, Licenses, and Permits				
Sub-Total 05221	\$ 57,489	\$ 33,439	\$ 34,442	\$ 35,475
TOTAL	\$ 222,993	\$ 309,290	\$ 209,876	\$ 216,172
Total Change from Current Year:		Change Amt.	% Change	
		\$ (99,414)	-32.14%	

Schedule D-1**TITLE: MATERIALS AND SUPPLIES****ACCOUNT: 5400 Materials and Supplies**

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
001 Building & Grounds Supplies - General		\$ 46,157	\$ 47,542	\$ 48,968
002 Building & Grounds Supplies - Davies Hall/Zell. Reh. Hall		55,000	56,650	58,350
003 Building & Grounds Supplies - Opera House/Veterans Bldg.		68,000	70,040	72,141
004 Davies Symphony Hall Stage Supplies		17,500	18,025	18,566
005 Herbst Theatre Stage Supplies		16,000	16,480	16,974
006 Opera House Stage Supplies		8,500	8,755	9,018
007 (Number not used)		-	-	-
008 Security Supplies and Uniforms		25,000	25,750	26,523
009 Office/Administrative Supplies		15,000	15,450	15,914
010 Data Processing Supplies		20,000	20,600	21,218
011 Veterans Building - Wilsey Center Stage Supplies		7,500	7,725	7,957
TOTAL	\$ 285,196	\$ 278,657	\$ 287,017	\$ 295,627

Change Amt.

Total Change from Current Year:

\$ 8,360 3.00%

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

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
560000 Equipment	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Change Amt.

Total Change from Current Year:

\$ -

Schedule FTITLE: SERVICES OF OTHER DEPARTMENTS ACCOUNT: 58100 Services of Other Departments

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
581140 DTIS - Technology Projects	\$ -	\$ -	\$ -	\$ -
581210 DTIS - ISD Services-Infrastructure	147,498	149,552	149,552	149,552
581245 GF-CON-Information System Ops	-	-	-	-
581270 City Attorney Services	22,900	93,000	75,000	75,000
581325 DTIS Enterprise Agreement	3,548	11,553	11,553	11,553
581360 DTIS - Telephone Services	30,483	30,480	42,033	42,033
581410 GSA - Facilities Maintenance Services	1,655,989	2,742,425	4,230,000	4,356,900
581450 HR - Management Training	-	19,855	20,451	21,064
581460 HR - Workers Compensation	97,785	130,447	162,700	169,208
581570 CHS - Medical Service (OSH Training)	-3,661	21,921	22,631	22,631
581580 CHS - Medical Service (VB Syringe Program)	5,420	6,937	7,145	7,359
581580 CHS - Toxic Waste & Haz. Mat. Services	-	7,980	7,980	7,980
581820 Purchasing Dept. - Reproduction Services	177	8,500	8,500	8,500
581880 Recreation & Parks - Gardener Services	185,449	187,264	192,882	198,668
581051 PUC - Light, Heat and Power	825,414	958,817	882,083	882,083
581063 PUC - Sewer Service	41,116	77,412	131,121	131,121
581014 GF-PUC-Hetch Hetchy	-	-	-	-
581064 PUC - Water	46,318	74,031	119,103	119,103
6E+05 DPW-Building Repair	125,112			
TOTAL	\$ 3,183,546	\$ 4,520,174	\$ 6,062,734	\$ 6,202,756
		<u>Change Amt.</u>	<u>% Change</u>	
		\$ 1,336,628	41.99%	

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

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

Schedule GTITLE: FACILITIES MAINTENANCEACCOUNT: 5610 Facilities Maintenance - AAP

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
AAP - FWM06F0000FM Routine Facilities Maintenance				
Annual Projects:				
1. 528990 Other Bldg Maint Svcs	\$ 99,357	\$ 229,263	\$ 258,276	\$ 266,024.28
2. 535990 Other Current Expenses	425	100,000	100,000	103,000
3. 529990 Other Equip Maint	6,534	70,000	20,000	20,600
4. 527990 Other Professional Services	3,191	5,000	5,000	5,150
5. 552115 Sales-Use Tax	-	10,000	10,000	10,300
6. 542110 Electrical	-	20,000	20,000	20,600
7. 542990 Other Bldg Maint Supplies	38,418	25,000	25,000	25,750
8. 543990 Other Equipment Maint Supplies	6,321	8,000	8,000	8,240
9. 549990 Other Materials & Supplies	0	25,000	25,000	25,750
10. 542610 Plumbing Supplies	-	8,000	8,000	8,240
11. 542810 Small Tools And Instruments	-	5,000	5,000	5,150
12. 567000 Bldgs,Struct&Imprv Proj-Budget	-	-	-	-
13. 560990 Other Equipment	-	5,000	5,000	5,150
14. 500010 Facilities Maintenance-Budget	-	5,000	5,000	5,150
15. 581067 Sr-DPW-Building Repair	91,245	65,000	115,000	118,450
Sub-Total Annual Projects:	\$ 245,490	\$ 580,263	\$ 609,276	\$ 627,554
Mayor's Reduction	-	-	-	-
TOTAL FACILITIES MAINTENANCE - AAP	\$ 245,490	\$ 580,263	\$ 609,276	\$ 627,554

Schedule H

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

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
1 10015536 Opera House Elevator Modernization FY16-17 Haughton elevator electrical modernization; FY17-18 US elevator full modernization.	\$ -	\$ -	\$ -	\$ -
2 10015536 Opera House Stage Circuits Install 2 - 400 Amp Circuits to meet current stage grid electrical requirements.	\$ -	\$ -	\$ -	\$ -
3 10015495 Davies Symphony Hall: Elevator Modernization FY 2018-19 is balance required for elevators #1-2-3; bid to be issued 7/23/18; construction 1/19.	\$ -	\$ 2,200,000	\$ 2,200,000	\$ -
4 10031057 Davies Symphony Hall Emergency Transfer Switch Replace two emergency transfer switches	\$ -	\$ -	\$ -	\$ -
5 10031059 Opera House: Roof Replacement Replace metal roofing from coping at top parapet down to coping at lower parapet; replace built-up roof at Annex building.	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000
6 10015519 Davies Leak Repair (Phase 1 Study)	\$ -	\$ -	\$ -	\$ -
7 10015522 OH Fire Alarm System Upgrade	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECTS - ACP	\$ -	\$ 2,200,000	\$ 8,200,000	\$ 6,000,000

Schedule ITITLE: CAPITAL PROJECTS ACCOUNT: 56000 Capital Equipment - ACP

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
1. Meyer Sound Monitor Loudspeaker (6) New Herbst theatre rental equipment. Monitor rental of \$50.00 generating \$10,000 earned revenue per year.	\$ -	\$ -	\$ 550,000	\$ -
TOTAL CAPITAL EQUIPMENT PURCHASE - ACP	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 550,000</u>	<u>\$ -</u>

Schedule KTITLE: DEBT SERVICE ACCOUNT: 570000 Debt Service

Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Estimate
570000 Veterans Building Seismic Upgrade and Improvements Project				
Debt Service	\$ 9,170,314	\$ 9,502,809	\$ 9,557,306	\$ 9,657,195
TOTAL DEBT SERVICE	\$ 9,170,314	\$ 9,502,809	\$ 9,557,306	\$ 9,657,195

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