San Francisco War Memorial & Performing Arts Center

BUDGET PRESENTATION
FY 2023-24 / FY 2024-25
February 9, 2023

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

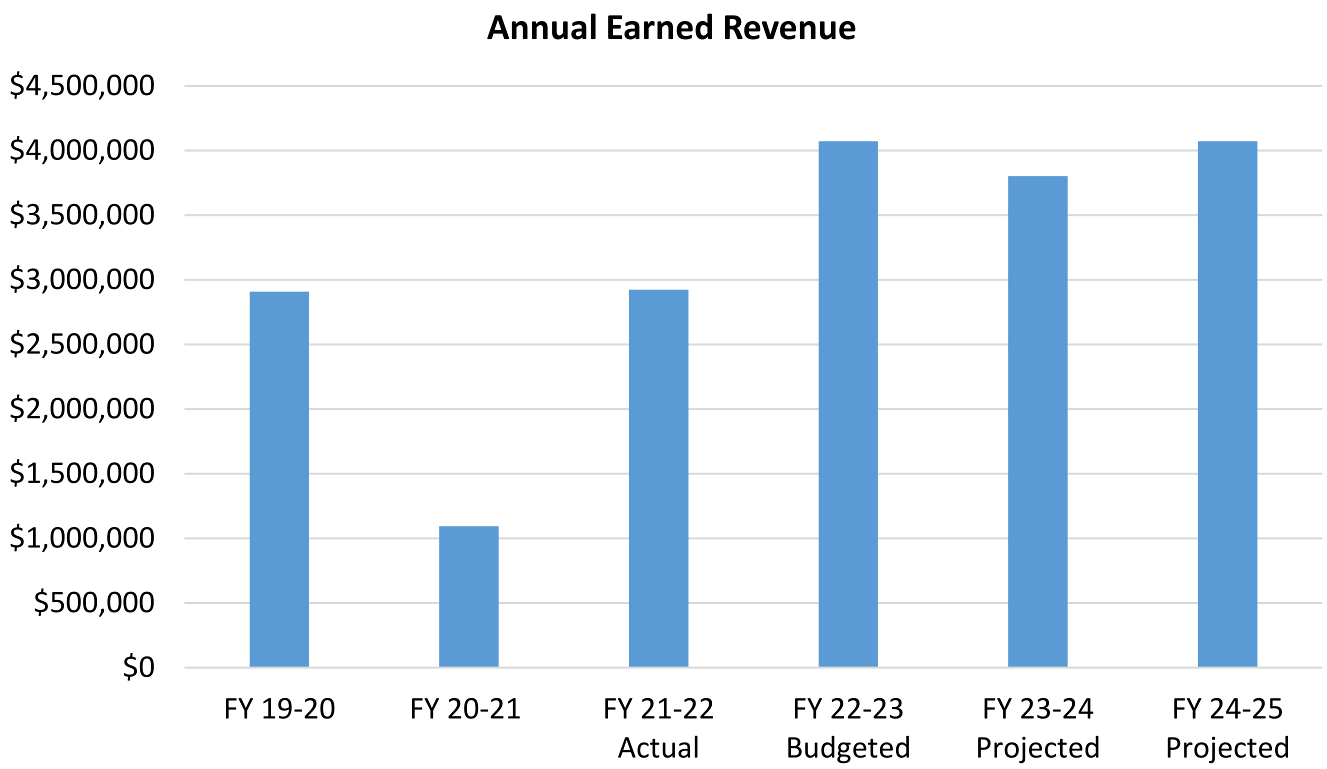
The *San Francisco War Memorial & Performing Arts Center* serves as a unique public gathering space to be used and enjoyed by all. The War Memorial is proud to employ a culturally and racially diverse staff. Cultural sensitivity and respect for others are core values of the department. We are committed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

Projected Performance and Event Activity

VENUE	FY 2023-24 Target	FY 2024-25 Target
War Memorial Opera House	167	169
Davies Symphony Hall	218	215
Herbst Theatre	193	202
The Green Room	146	177
Zellerbach Rehearsal Hall	10	10
Wilsey Center	62	68
TOTAL PERFORMANCES	**796**	**841**
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. Projections for FY2023-24 have been kept conservative. FY2024-25 is expected to return to average earned revenues based on projected activity levels.

Position Summary

POSITION SUMMARY	FY 2022-23	FY 2023-24	FY 2024-25
Permanent Salaries FTEs	65.12	65.00	66.00
Temporary Salaries FTEs	5.55	5.57	5.58
TOTAL FTEs	**70.67**	**70.57**	**71.58**

Position Changes

Positions		FY 2023-24	FY 2024-25
Attrition Adjustment for Salary Savings		(5.00)	(4.00)
Temporary Salaries Variance		3.02	3.05
TOTAL FTE CHANGE		(1.98)	(0.95)

Revenue Summary

SOURCES OF FUNDS	FY 2022-23	FY 2023-24	FY 2024-25
General Fund – Operating Support	$13,923,435	$15,185,171	$15,388,714
General Fund – FM/CIP Support*	$7,809,276	$10,789,739	$639,739
Earned Revenue (Rents/Concessions)	$4,072,405	$3,803,527	$4,071,326
Interdepartmental Recovery (VB Rent)	$273,987	$273,987	$273,987
War Memorial Fund Balance	$966,937	$759,620	$771,507
TOTAL	**$27,046,040**	**$30,812,044**	**$21,145,273**
Carryforwards**	$1,462,056	-	-
TOTAL REVENUES	**$28,508,096**	**$30,812,044**	**$21,145,273**

*FY 2023-24 Capital Request:

1.	Annual Facilities Maintenance	$ 639,739
2.	Opera House Elevators Modernization	$ 2,600,000
3.	Opera House Mansard Roof Replacement	$ 7,000,000
4.	Herbst Theatre Sound System Replacement	$ 550,000
	TOTAL REQUEST	**$10,789,739**

*FY 2024-25 Capital Request:

1.	Annual Facilities Maintenance	$639,739
	TOTAL REQUEST	**$639,739**

Expenditure Summary

USES OF FUNDS	FY 2022-23	FY 2023-24	FY 2024-25
Salaries and Benefits	$11,388,437	$11,593,691	$12,068,285
Non-Personnel Services*	$1,078,150	$1,165,920	$1,173,193
Materials & Supplies	$292,017	$292,017	$293,379
Services of Other Departments	$6,478,160	$6,970,678	$6,970,678
TOTAL OPERATING BUDGET	**$19,236,764**	**$20,022,306**	**$20,505,534**
Facilities Maintenance	$609,276	$639,739	$639,739
Capital Projects	$7,200,000	$9,600,000	-
Capital Equipment	-	$550,000	-
TOTAL EXPENDITURES	**$27,046,040**	**$30,812,044**	**$21,145,273**

*Non-personnel Services FY2023-24:

1.	Waste Management Services	$ 240,000
2.	Elevator Repair	$ 290,000
3.	Infrastructure Upgrades and Improvements	$ 220,162
4.	Maintenance and Consultation	$ 206,077
5.	Fees, Taxes, Permits, and Trainings	$ 209,681
	TOTAL	**$1,165,920**

*Non-personnel Services FY2024-25:

1.	Waste Management Services	$ 240,000
2.	Elevator Repair	$ 295,000
3.	Infrastructure Upgrades and Improvements	$ 220,162
4.	Maintenance and Consultation	$ 207,764
5.	Fees, Taxes, Permits, and Trainings	$ 210,267
	TOTAL	**$1,173,193**

San Francisco War Memorial & Performing Arts Center

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

PRESENTED TO WMBT - February 9, 2023

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

REVISED: February 1, 2023

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

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

Schedule REV - 1

GENERAL FUND REVENUE

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

Schedule REV - 2

EARNED REVENUE SUMMARY

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

* New budget code 462861 instituted in FY21

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

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

Schedule REV - 3

INTERDEPARTMENTAL RECOVERY

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

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

Schedule REV - 4
PRIVATE GRANTS

WAR MEMORIAL GIFT FUND

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

Schedule REV - 5
WAR MEMORIAL FUND BALANCE

USE OF WAR MEMORIAL FUND BALANCE

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

Fund Balance History:

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

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

SUMMARY EXPENDITURE BUDGET

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

Schedule A-1

TITLE: SALARIES **ACCOUNT: 501010 Permanent Salaries - Miscellaneous**

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

Description of Change: Change Amount | % Change | Change Amount | % Change | Change Amount | % Change

1 Attrition Savings:

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

2 Position changes:

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

Schedule A-2

TITLE: SALARIES **ACCOUNT: 505010 Temporary Salaries**

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

Description of Change from Current Year:	Change Amt.	Change Amt.
Net change Temporary Salaries hours	(404,663)	-
TOTAL CHANGE:	**$ (404,663)**	**$ -**
Change Percentage:	**-51.44%**	**0.00%**

Schedule A-3

TITLE: SALARIES **ACCOUNT: 509010 Premium Pay**

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

Schedule A-4

TITLE: SALARIES **ACCOUNT: 511010 Overtime**

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

Description of Change from Current Year: | **Change Amt.** | **Change Amt.**

	FY 2023-24	FY 2024-25
	Change Amt.	**Change Amt.**
TOTAL CHANGE:	**$ (1)**	**$ 1**
Change Percentage:	**0.00%**	**0.00%**

Schedule A-5

TITLE: SALARIES **ACCOUNT: 501070 Holiday Pay**

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

Description of Change from Current Year:

	FY 2023-24	FY 2024-25
	Change Amt.	**Change Amt.**
TOTAL CHANGE:	**$ (0)**	**$ -**
Change Percentage:	**0.00%**	**0.00%**

Schedule B

TITLE: MANDATORY FRINGE BENEFITS **ACCOUNT: 5130 Mandatory Fringe Benefits**

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

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 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
521010 Travel Costs paid to Employees	$ 287	$ -	$ -	$ -
521020 Travel Costs paid to Vendors	-	-	-	-
521030 Air Travel	-	6,000	6,000	6,000
521050 Non-Air Travel - Employees	-	15,000	15,000	15,000
TOTAL	**$ 287**	**$ 21,000**	**$ 21,000**	**$ 21,000**

	Change Amt.	% Change
Total Change from Current Year:	**$ 20,713**	**0%**

Schedule C-2

Non-Personnel SERVICES **ACCOUNT: 52200 Training**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
522000 Training				
Trainings and Certifications		$ 37,978	$ 39,117	$ 39,117
Engineering - Certifications and Training	75		$ -	$ -
IAVM Registrations/Venue Mgmt. Training			$ -	$ -
Security Trainings			$ -	$ -
Administrative/IT/City Training			$ -	$ -
Racial Equity Training			$ -	$ -
TOTAL	**$ 75**	**$ 37,978**	**$ 39,117**	**$ 39,117**

	Change Amt.	% Change
Total Change from Current Year:	**$ 1,139**	**3%**

Schedule C-3

Non-Personnel SERVICES **ACCOUNT: 52300 Auto Mileage**

Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
523010 Auto Mileage	$ 250	$ -	$ -	$ -
TOTAL	**$ 250**	**$ -**	**$ -**	**$ -**

	Change Amt.	% Change
Total Change from Current Year:	**$ -**	**0.00%**

Schedule C-4

Non-Personnel SERVICES **ACCOUNT: 52400 Membership Dues**

Description		FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
524010	Membership Dues				
	International Association of Venue Managers	$ 175	$ 3,909	$ 4,000	$ 4,000
	National Fire Protection Agency		$ -	175	175
	Association of Facilities Engineering		-	-	
	S.F. Travel Association		-	-	
	Int'l. Live Events Assoc.		$ -	-	
	Other		$ -	-	
TOTAL		**$ 175**	**$ 3,909**	**$ 4,175**	**$ 4,175**

	Change Amt.	% Change
Total Change from Current Year:	**$ 3,734**	**2133.71%**

Schedule C-5

Non-Personnel SERVICES **ACCOUNT: 52700 Systems Consulting Services**

Description		FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
527610	Systems Consulting Services (JCA-ARTIFAX)				
"	System Consulting Services	$ 54,657	$ 17,000	$ 17,000	$ 17,000
527990	Other Professional Services (Fund 14670)		6,953	7,162	7,162
TOTAL		**$ 54,657**	**$ 23,953**	**$ 24,162**	**$ 24,162**

	Change Amt.	% Change
Total Change from Current Year:	**$ 209**	**0.87%**

Schedule C-6

Non-Personnel SERVICES **ACCOUNT: 52800 Building Maintenance Services**

Description		FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
528010	Scavenger Service	$ 66,038	$ 200,000	$ 200,000	$ 200,000
528030	Pest Control	28,407	40,000	40,000	40,000
528050	Grounds Maintenance	370	-	-	-
528910	Elevator Service	163,300	225,000	300,000	300,000
528990	Other Building Maintenance Services (Fund 14670)	351,381	200,000	200,000	200,000
TOTAL		**$ 609,495**	**$ 665,000**	**$ 740,000**	**$ 740,000**

Description of Change from Current Year:	Change Amt.	% Change
528010 Scavenger Service	$ -	
528030 Pest Control	-	
528910 Elevator Service	75,000	
528990 Other Building Maintenance Services	-	
TOTAL CHANGE:	**$ 75,000**	**11.28%**

Schedule C-7

Non-Personnel SERVICES **ACCOUNT: 52900 Equipment Maintenance Services**

Description		FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
529110	Data/Word Processing Maintenance	$ 360	$ 15,000	$ 15,000	$ 15,000
	Sub-Total 529110	$ 360	$ 15,000	$ 15,000	$ 15,000
529990	Other Equipment Maintenance				
	Office Equipment Maintenance	$ -	$ -	$ -	$ -
	Opera House Stage Equipment Maintenance	-	-	-	$ -
	Herbst Theatre Stage Equipment Maintenance	-	-	-	-
	Davies Hall Stage Equipment Maintenance	-	-	-	-
	VB-Wilsey Stage Equipment Maintenance	-	-	-	-
	Other Equipment Maintenance	$21,117.68	28,840	29,705	29,705
	Sub-Total 529990	$ 21,118	$ 28,840	$ 29,705	$ 29,705
TOTAL		**$ 21,478**	**$ 43,840**	**$ 44,705**	**$ 44,705**

	Change Amt.	% Change
Total Change from Current Year:	**$ 865**	**1.97%**

Schedule C-8

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

Description		FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
531350	Reproduction Copier	$ 13,730	$ 11,330	$ 11,670	$ 11,670
531990 *	Other Equipment Rental	5,406	4,867	$ 5,013	$ 5,013
TOTAL		**$ 19,136**	**$ 16,197**	**$ 16,683**	**$ 16,683**
	* 531990 Other Equipment Rental Description				
	Tap Water Dispenser Rentals	775	$ 1,725	$ 1,777	$ 1,830
	Postage Meter Rental	4,631	2,000	2,060	2,122
	Other Equipment Rental		1,000	1,030	1,061
	Total 03199	$ 5,406	$ 4,725	$ 4,867	$ 5,013

	Change Amt.	% Change
Total Change from Current Year:	**486**	**3.00%**

Schedule C-9

Non-Personnel SERVICES **ACCOUNT: 53500 Other Current Expenses**

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

Description of Change from Current Year:	**Change Amt.**	**% Change**
	-	**0.00%**

Schedule C-10

Non-Personnel SERVICES **ACCOUNT: 55200 Taxes**

Description		FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
552110	Taxes (Civic Center Community Benefit District assessments)				
	CCCBD Assessment	$ -	$ 175,434	$ 184,206	$ 189,732
	Sub-Total 05211	$ -	$ 175,434	$ 184,206	$ 189,732
552210	Fees, Licenses, and Permits				
	Sub-Total 05221	$ 21,153	$ 34,442	$ 35,475	$ 36,540
TOTAL		**$ 21,153**	**$ 209,876**	**$ 219,681**	**$ 226,271**

	Change Amt.	**% Change**
Total Change from Current Year:	**$ 9,805**	**4.67%**

Schedule D-1

TITLE: MATERIALS AND SUPPLIES ACCOUNT: 5400 Materials and Supplies

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

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

Schedule E

TITLE: CAPITAL OUTLAY ACCOUNT: 5600 Equipment Purchase

Description		FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
560000	Equipment	$ -	$ -	$ -	$ -
		-	-	-	-
TOTAL		**$ -**	**$ -**	**$ -**	**$ -**

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

Schedule F

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

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

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

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 G

TITLE: FACILITIES MAINTENANCE **ACCOUNT: 5610 Facilities Maintenance - AAP**

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

Schedule H

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

Description			FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Estimate
1	10015536	**Opera House Elevator Modernization** FY16-17 Haughton elevator electrical modernization; FY17-18 US elevator full modernization.	$ -	$ -	$ 2,600,000	$ -
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		$ -
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.	$ -	$ 5,000,000	$ 7,000,000	$ -
6	10015519	**Davies Leak Repair (Phase 1 Study)**	$ -	$ -	$ -	$ -
7	10015522	**OH Fire Alarm System Upgrade**		$ -	$ -	$ -
TOTAL CAPITAL PROJECTS - ACP			**$ -**	**$ 7,200,000**	**$ 9,600,000**	**$ -**

Schedule I

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

Description		FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 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		**$ -**	**$ -**	**$ 550,000**	**$ -**

Schedule K

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

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

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

Schedule J

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

Description		FY 2018-19 Actual	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Estimate
1.	SVOG	$ 2,295,174	$ -	$ -	$ -
TOTAL GRANT EXPENDITURES:		**$ 2,295,174**	**$ -**	**$ -**	**$ -**

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

San Francisco War Memorial and Performing Arts Center

DRAFT RENTAL RATES

FY 2015-16 to FY 2024-25

Revised 1/18/23

RESIDENT LICENSEE RENTAL RATES

		2015-16 (HT/GR/VB)		2016-17/2017-18 (OH/DSH/ZRH)		2018-19 2019-20		2020-21 2021-22		2022-23 2023-24		2024-25 2025-26
SF OPERA/SF BALLET (OH)												
Per Performance	*0.0%*	1,500	*3.3%*	1,550	*4.8%*	1,625	*4.6%*	1,700	*4.7%*	1,780	*5%*	1,870
Rehearsal Day	*0.0%*	1,225	*4.1%*	1,275	*5.5%*	1,345	*5.2%*	1,415	*4.6%*	1,480	*5%*	1,550
Open Rehearsal (Rehearsal day)	*0.0%*	275	*0.0%*	275	*1.8%*	280	*1.8%*	285	*5.3%*	300	*5%*	315
Open Rehearsal (Perf. day/Att. 500 max.)	*0.0%*	700	*7.1%*	750	*4.0%*	780	*5.8%*	825	*5.5%*	870	*5%*	910
Open Rehearsal (Perf. day/Att. 500+)	*0.0%*	1,500	*3.3%*	1,550	*4.8%*	1,625	*4.6%*	1,700	*4.7%*	1,780	*5%*	1,870
SF SYMPHONY (DSH)												
Per Performance	*0.0%*	1,500	*3.3%*	1,550	*4.8%*	1,625	*4.6%*	1,700	*4.7%*	1,780	*5%*	1,870
Half-Day Rehearsal	*0.0%*	575	*4.3%*	600	*4.2%*	625	*4.8%*	655	*4.6%*	685	*5%*	720
Full-Day Rehearsal (to 4pm)	*0.0%*	950	*0.0%*	950	*5.3%*	1,000	*5.0%*	1,050	*4.8%*	1,100	*5%*	1,150
Day/Eve Rehearsal	*0.0%*	1,225	*4.1%*	1,275	*5.5%*	1,345	*5.2%*	1,415	*4.6%*	1,480	*5%*	1,550
Open Rehearsal (Att. 500 max.)	*0.0%*	700	*7.1%*	750	*4.0%*	780	*5.8%*	825	*5.5%*	870	*5%*	910
Open Rehearsal (Att. 500+)	*0.0%*	1,500	*3.3%*	1,550	*4.8%*	1,625	*4.6%*	1,700	*4.7%*	1,780	*5%*	1,870
OPERA, SYMPHONY, BALLET												
Outside Performance (minimum rent)	*0.0%*	2,500	*0.0%*	2,500	*10.0%*	2,750	*5.5%*	2,900	*5.5%*	3,060	*5%*	3,200
vs. 10% to maximum rent	*0.0%*	5,000	*4.0%*	5,200	*5.8%*	5,500	*5.5%*	5,800	*5.2%*	6,100	*5%*	6,400
School Audience Performance	*0.0%*	950	*0.0%*	950	*5.3%*	1,000	*5.0%*	1,050	*4.8%*	1,100	*5%*	1,150
Lobby Usage (Att. 1,000+)	*0.0%*	2,000	*25.0%*	2,500	*4.0%*	2,600	*3.8%*	2,700	*3.7%*	2,800	*5%*	2,950
Lobby Usage (Att. 350-1,000)	*0.0%*	1,250	*0.0%*	1,250	*4.0%*	1,300	*3.8%*	1,350	*3.7%*	1,400	*5%*	1,475
Mini-Lobby Usage (Att. 80-350 max.)	*0.0%*	675	*0.0%*	675	*3.7%*	700	*3.6%*	725	*4.8%*	760	*5%*	800
Mini-Lobby Usage (Att. 80 max. w/Perf.)	*0.0%*	225	*0.0%*	225	*11.1%*	250	*4.0%*	260	*3.8%*	270	*4%*	280
Grounds Usage (1-10 days)	*0.0%*	7,500	*0.0%*	7,500	*4.0%*	7,800	*5.1%*	8,200	*4.9%*	8,600	*5%*	9,000
Per day after 10 days	*0.0%*	500	*30.0%*	650	*3.8%*	675	*3.7%*	700	*4.3%*	730	*5%*	765
<u>Other Rental Fees</u>												
Holiday-Rehearsal Day	*0.0%*	550	*4.5%*	575	*4.3%*	600	*4.2%*	625		*Eliminate*		*Eliminate*
Holiday-Performance Day	*0.0%*	800	*6.3%*	850	*5.9%*	900	*5.6%*	950		*Eliminate*		*Eliminate*
OFFICE RENTAL (OH & DSH)												
Rate per square foot per month	*0.0%*	0.4125	*5.9%*	0.4367	*5.9%*	0.4625	*5.9%*	0.4900	*6.1%*	0.5200	*4%*	0.5400
Rate per square foot per year		4.95		5.24		5.55	*5.9%*	5.88	*6.1%*	6.24	*5%*	6.55
Opera Monthly Rent (29,186.65 sq. ft.)		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	*4%*	16,597.31
Ballet Monthly Rent (4,042.55 sq. ft.)		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	*4%*	2,877.85
Symphony Monthly Rent (30,960 sq. ft.)		12,771.00		13,519.20		14,319.00		15,170.40		16,099.20	*4%*	16,718.40
ZELLERBACH REHEARSAL HALL												
Room A - Company Use (per day)	*0.0%*	495	*4.0%*	515	*4.9%*	540	*5.6%*	570	*5.3%*	600	*5%*	630
Room A - Public Use (per day)	*0.0%*	750	*6.7%*	800	*6.3%*	850	*5.9%*	900	*5.6%*	950	*5%*	1,000
Rooms B & C (per day)	*0.0%*	305	*6.6%*	325	*7.7%*	350	*5.7%*	370	*5.4%*	390	*5%*	410
<u>Other Rental Fees</u>												
Holiday	*0.0%*	400	*6.3%*	425	*5.9%*	450	*5.6%*	475		*Eliminate*		*Eliminate*

San Francisco War Memorial and Performing Arts Center

DRAFT RENTAL RATES

FY 2015-16 to FY 2024-25

Revised 1/18/23

STANDARD RENTAL RATES

		2015-16		2016-17 2017-18		2018-19		2020-21 2021-22		2022-23 2023-24		2024-25 2025-26
OPERA HOUSE/DAVIES SYMPHONY HALL												
Per Performance - Base Rent	*0.0%*	2,500	*0.0%*	2,500	*10.0%*	2,750	*5.5%*	2,900	*5.5%*	3,060	*5%*	3,200
Maximum Rent - Non-Profit: 10% NTE	*0.0%*	5,000	*4.0%*	5,200	*5.8%*	5,500	*5.5%*	5,800	*5.2%*	6,100	*5%*	6,400
Maximum Rent - Others: 10% NTE	*0.0%*	7,250	*3.4%*	7,500	*5.3%*	7,900	*5.1%*	8,300	*5.2%*	8,730	*5%*	9,150
Graduation Event (day only)	*0.0%*	3,500	*0.0%*	3,500	*4.3%*	3,650	*4.1%*	3,800	*5.3%*	4,000	*5%*	4,200
Rehearsal Day - Non-Profit	*0.0%*	2,200	*2.3%*	2,250	*4.4%*	2,350	*4.3%*	2,450	*4.1%*	2,550	*5%*	2,670
Rehearsal Day - Others	*0.0%*	2,750	*9.1%*	3,000	*4.5%*	3,135	*3.7%*	3,250	*4.6%*	3,400	*5%*	3,570
Half-Day Rehearsal	*0.0%*	1,200	*4.2%*	1,250	*4.8%*	1,310	*4.2%*	1,365		*Eliminate*		*Eliminate*
Lobby Usage-Non Profit (w/o Performance)	*0.0%*	5,000	*4.0%*	5,200	*5.8%*	5,500	*5.5%*	5,800	*5.2%*	6,100	*5%*	6,400
Lobby Usage-Other (w/o Performance)	*0.0%*	7,250	*3.4%*	7,500	*5.3%*	7,900	*5.1%*	8,300	*5.2%*	8,730	*5%*	9,150
Lobby Usage (w/perf. Att. 1,000+)	*0.0%*	2,000	*25.0%*	2,500	*4.0%*	2,600	*3.8%*	2,700	*3.7%*	2,800	*5%*	2,950
Lobby Usage (w/perf Att. 350-1,000)	*0.0%*	1,250	*0.0%*	1,250	*4.0%*	1,300	*3.8%*	1,350	*3.7%*	1,400	*5%*	1,470
Mini-Lobby Usage (w/perf. Att. 350 max.)	*0.0%*	675	*0.0%*	675	*3.7%*	700	*3.6%*	725	*4.8%*	760	*5%*	800
Mini-Lobby Usage (w/perf. Att. 80 max.)	*0.0%*	225	*0.0%*	225	*11.1%*	250	*4.0%*	260	*3.8%*	270	*6%*	285
<u>Other Rental Fees</u>												
Holiday-Rehearsal Day	*0.0%*	550	*4.5%*	575	*4.3%*	600	*4.2%*	625		*Eliminate*		*Eliminate*
Holiday-Performance Day	*0.0%*	800	*6.3%*	850	*5.9%*	900	*3.9%*	935		*Eliminate*		*Eliminate*
HERBST THEATRE												
<u>Non-Profit Licensees</u>												
Per Performance	*0.0%*	1,250	*0.0%*	1,250	*4.0%*	1,300	*5.8%*	1,375	*5.5%*	1,450	*5%*	1,520
2nd Performance in one day	*0.0%*	875	*0.0%*	875	*2.9%*	900	*5.6%*	950	*5.3%*	1,000	*5%*	1,050
Mini-Performance, Day to 5 pm	*0.0%*	700	*0.0%*	700	*3.6%*	725	*6.9%*	775	*5.8%*	820	*5%*	860
2nd Mini-Performance in one day	*0.0%*	550	*0.0%*	550	*4.5%*	575	*4.3%*	600	*5.0%*	630	*5%*	660
Rehearsal - 4 hours max. before 5pm	*0.0%*	600	*0.0%*	600	*4.2%*	625	*4.0%*	650	*5.4%*	685	*5%*	720
Rehearsal - 4+ hours day or eve	*0.0%*	1,000	*0.0%*	1,000	*5.0%*	1,050	*4.8%*	1,100	*4.5%*	1,150	*5%*	1,210
<u>For-Profit Licensees</u>												
Per Performance	*0.0%*	2,500	*0.0%*	2,500	*4.0%*	2,600	*5.8%*	2,750	*5.5%*	2,900	*5%*	3,050
2nd Performance in one day	*0.0%*	1,875	*0.0%*	1,875	*-4.0%*	1,800	*5.6%*	1,900	*5.3%*	2,000	*5%*	2,100
Rehearsal Day	*0.0%*	2,000	*0.0%*	2,000	*10.0%*	2,200	*0.0%*	2,200	*4.5%*	2,300	*5%*	2,420
<u>Other Rental Fees</u>												
Holiday-Rehearsal Day	*0.0%*	375	*0.0%*	375	*0.0%*	375	*6.7%*	400		*Eliminate*		*Eliminate*
Holiday-Performance Day	*0.0%*	500	*0.0%*	500	*0.0%*	500	*5.0%*	525		*Eliminate*		*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	*4.0%*	1,300	*5.8%*	1,375	*5.5%*	1,450	*5%*	1,520
Lobby Usage (Attendance under 350)	*0.0%*	675	*0.0%*	675	*3.7%*	700	*3.6%*	725	*5.5%*	765	*5%*	800
Lobby Usage - Mini (pre-/post-Herbst)	*0.0%*	225	*0.0%*	225	*11.1%*	250	*0.0%*	250	*0.0%*	250	*4%*	260
Herbst Bar & Lounge	*0.0%*	225	*0.0%*	225	*11.1%*	250	*0.0%*	250	*0.0%*	250	*4%*	260

STANDARD RENTAL RATES (continued)

	2015-16	2016-17 2017-18	2018-19	2020-21 2021-22	2022-23 2023-24	2024-25 2025-26

GREEN ROOM

<u>Non-Profit Licensees</u>

Per Event Day (8 hours)	*0.0%*	1,000	*0.0%*	1,000	*5.0%*	1,050	*4.8%*	1,100	*4.5%*	1,150	*4%*	1,200
Per Hour after 8 Hours (before 12 Mid.)	*0.0%*	125	*0.0%*	125	*20.0%*	150	*0.0%*	150	*6.7%*	160	*9%*	175
Per Hour after 12 Midnight	*0.0%*	250	*0.0%*	250	*20.0%*	300	*0.0%*	300	*6.7%*	320	*3%*	330
Other Licensees												
Per Event Day *Mon-Thu* (8 Hours)	*0.0%*	2,000	*0.0%*	2,000	*5.0%*	2,100	#####	6,000	*0.0%*	6,000	*3%*	6,200
Per Event Day *Fri-Sun* (8 Hours)	*0.0%*	2,250	*0.0%*	2,250	*5.6%*	2,375	#####	6,500	*0.0%*	6,500	*3%*	6,700
Weddings (July-August only)	*0.0%*	2,500	*0.0%*	2,500	*6.0%*	2,650	#####	6,500	*0.0%*	6,500	*3%*	6,700
Per Hour after 8 Hours (before 12 Mid.)	*0.0%*	125	*0.0%*	125	*20.0%*	150	*33.3%*	200	*0.0%*	200	*5%*	210
Per Hour after 12 Midnight	*0.0%*	250	*0.0%*	250	*20.0%*	300	*66.7%*	500	*0.0%*	500	*4%*	520
Other Rental Fees												
Holiday	*0.0%*	500	*0.0%*	500	*0.0%*	500	*5.0%*	525		*Eliminate*		*Eliminate*

WILSEY CENTER (VETERANS BUILDING 4th FLOOR)

Atrium Theater												
Non-Profit Licensees per day			*New*	800	*0.0%*	800	*3.1%*	825	*4.2%*	860	*5%*	900
Other Licensees per day			*New*	1,250	*28.0%*	1,600	*3.1%*	1,650	*4.5%*	1,725	*5%*	1,810
Non-Profit Performing Arts Weekly Rental (7 days, Mon. - Sun.)			*New*	2,400	*33.3%*	3,200	*3.1%*	3,300	*4.5%*	3,450	*5%*	3,620
Education Studio												
Non-Profit Licensees per day												
Mini-use			*New*	225	*11.1%*	250	*0.0%*	250	*0.0%*	250	*4%*	260
Medium use			*New*	675	*3.7%*	700	*3.6%*	725	*3.4%*	750	*4%*	780
Extensive use			*New*	1,000	*0.0%*	1,000	*0.0%*	1,000	*5.0%*	1,050	*5%*	1,100
Weekly Rehearsal use			*New*	1,000	*0.0%*	1,000	*0.0%*	1,000	*5.0%*	1,050	*5%*	1,100
Other Licensees per day												
Mini-use			*New*	225	*122.2%*	500	*0.0%*	500	*5.0%*	525	*5%*	550
Medium use			*New*	675	*48.1%*	1,000	*25.0%*	1,250	*6.0%*	1,325	*4%*	1,375
Extensive use			*New*	2,000	*0.0%*	2,000	*0.0%*	2,000	*5.0%*	2,100	*5%*	2,200
San Francisco Opera - Exclusive Use Periods (per Lease, based on per square foot office rent)												
Atrium Theater			*New*	350	*5.7%*	370	*5.4%*	390	*5.1%*	410	*5%*	430
Education Studio			*New*	160	*6.3%*	170	*5.9%*	180	*5.6%*	190	*5%*	200
Atrium Theater and Education Studio			*New*	510	*5.9%*	540	*5.6%*	570	*5.3%*	600	*5%*	630
Other Rental Fees												
Holiday			*New*	500	*0.0%*	500	*5.0%*	525		*Eliminate*		*Eliminate*

STANDARD RENTAL RATES (continued)

		2015-16		2016-17 2017-18		2018-19		2020-21 2021-22		2022-23 2023-24		2024-25 2025-26
ZELLERBACH REHEARSAL HALL												
Rehearsal/Non-Profit Rentals												
Room A - Company Use ~~(9 Hours)~~	*0.0%*	575	*0.0%*	575	*4.3%*	600	*4.2%*	625	*4.8%*	655	*5%*	685
Room A - Public Use ~~(9 Hours)~~	*0.0%*	750	*6.7%*	800	*6.3%*	850	*5.9%*	900	*5.6%*	950	*5%*	1,000
Room A - Per Additional Hour	*0.0%*	75	*0.0%*	75	*0.0%*	75	*6.7%*	80		*Eliminate*		*Eliminate*
Rooms B & C ~~(9 Hours)~~	*0.0%*	375	*0.0%*	375	*4.0%*	390	*5.1%*	410	*4.9%*	430	*5%*	450
Rooms B & C - Per Additional Hour	*0.0%*	50	*0.0%*	50	*0.0%*	50	*10.0%*	55		*Eliminate*		*Eliminate*
Holiday	*0.0%*	400	*6.3%*	425	*5.9%*	450	*5.6%*	475		*Eliminate*		*Eliminate*
Non-Rehearsal/Commercial Rentals												
Room A - Company Use ~~(9 Hours)~~	*0.0%*	1,000	*0.0%*	1,000	*4.5%*	1,045	*4.3%*	1,090	*5.5%*	1,150	*5%*	1,210
Room A - Public Use ~~(9 Hours)~~	*0.0%*	1,250	*0.0%*	1,250	*5.2%*	1,315	*5.7%*	1,390	*5.8%*	1,470	*5%*	1,550
Room A (Per Additional Hour)	*0.0%*	100	*0.0%*	100	*0.0%*	100	*5.0%*	105		*Eliminate*		*Eliminate*
Rooms B & C ~~(9 Hours)~~	*0.0%*	675	*0.0%*	675	*5.2%*	710	*4.2%*	740	*5.4%*	780	*5%*	820
Rooms B & C (Per Additional Hour)	*0.0%*	75	*0.0%*	75	*0.0%*	75	*6.7%*	80		*Eliminate*		*Eliminate*

San Francisco War Memorial and Performing Arts Center

DRAFT RENTAL RATES

FY 2015-16 to FY 2024-25

Revised 1/18/23

Holiday	*0.0%*	400	*6.3%*	425	*5.9%*	450	*0.0%*	450		*Eliminate*		*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	*5%*	525
Filming (per hour after 4 hours)	*0.0%*	200	*0.0%*	200	*0.0%*	200	*0.0%*	200	*0.0%*	200	*5%*	210
Still Photography (min. fee up to 4 hours)	*0.0%*	400	*0.0%*	400	*0.0%*	400	*0.0%*	400	*0.0%*	400	*5%*	420
Still Photography (per hour after 4 hours)	*0.0%*	100	*0.0%*	100	*0.0%*	100	*0.0%*	100	*0.0%*	100	*5%*	105
VETERANS BUILDING OCCUPANCY FEES												
Office Space (Rate per square foot per year)												
San Francisco Arts Commission (eff. 10/1/15)		14.98	*2.9%*	15.42	*6.0%*	16.34	*6.0%*	17.32	*6.0%*	18.36	*6%*	19.46
Grants For The Arts (eff. 10/1/15)		14.98	*2.9%*	15.42	*6.0%*	16.34	*6.0%*	17.32	*6.0%*	18.36	*6%*	19.46
San Francisco Opera (eff. 12/1/15)		14.98	*2.9%*	15.42	*6.0%*	16.34	*6.0%*	17.32	*6.0%*	18.36	*6%*	19.46
Veterans Service Organizations		N/A		15.42	*6.0%*	16.34	*6.0%*	17.32	*6.0%*	18.36	*6%*	19.46
PARKING FEES (Rate per parking space per month)												
Monthly Parking Fee**	*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	*6%*	88.00

** *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). Parking increase projected effective July 1, 2024.*