

File No. 180574

Committee Item No. 1

Board Item No. \_\_\_\_\_

### COMMITTEE/BOARD OF SUPERVISORS

#### AGENDA PACKET CONTENTS LIST

Committee: Budget & Finance Committee

Date June 18, 2018

Board of Supervisors Meeting

Date \_\_\_\_\_

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- Youth Commission Report
- Introduction Form
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- Grant Information Form
- Grant Budget
- Subcontract Budget
- Contract/Agreement
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- Application
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OTHER (Use back side if additional space is needed)

- Budget and Appropriation Ordinance
- Administrative Provisions
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Completed by: Linda Wong

Date June 8, 2018

Completed by: Linda Wong

Date \_\_\_\_\_

# CITY AND COUNTY OF SAN FRANCISCO

## BUDGET AND APPROPRIATION ORDINANCE



File No. 180574 Ordinance \_\_\_\_\_

**FISCAL YEAR ENDING JUNE 30, 2019 and  
FISCAL YEAR ENDING JUNE 30, 2020**

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

MAYOR'S 2018-2019 & 2019-2020

# PROPOSED BUDGET

MAYOR MARK E. FARRELL



## MAYOR'S OFFICE OF PUBLIC POLICY AND FINANCE

Melissa Whitehouse, Director of Mayor's Office of  
Public Policy and Finance

Kelly Kirkpatrick, Acting Budget Director

Marisa Pereira Tully, Deputy Budget Director

Laura Busch, Senior Fiscal and Policy Analyst

Theodore Conrad, Senior Fiscal and Policy Analyst

Ashley Groffenberger, Senior Fiscal and Policy Analyst

Christopher Muyo, Fiscal and Policy Analyst

Jillian Johnson, Fiscal and Policy Analyst

Nereida Heller, Fiscal and Policy Analyst

Raven Anderson, Fiscal and Policy Analyst

Marie Valdez, Fiscal and Policy Assistant

Lani Kent, Strategy Analyst

File # 180574

CITY AND COUNTY OF SAN FRANCISCO  
BOARD OF SUPERVISORS  
BUDGET AND LEGISLATIVE ANALYST  
1390 Market Street, Suite 1150, San Francisco, CA 94102  
(415) 552-9292 FAX (415) 252-0461

**Budget Overview Report**

To: Budget and Finance Committee  
From: Budget and Legislative Analyst's Office  
Re: Overview of the Mayor's Proposed FY 2018-20 Budget  
Date: June 11, 2018

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**Growth in the City's Budget**

**Budget Growth Outstrips Population Growth and Inflation**

The City's budget has grown by 29.1 percent over the past five years from \$8.6 billion in FY 2014-15 to \$11.1 billion in the Mayor's proposed FY 2018-19 budget, as shown in Table 1 below. The average annual growth rate in total budgeted expenditures during this period was 6.5 percent.

At the same time, as seen in Table 1 below, the City's population increased at a much slower rate of 3.6 percent from 853,258 as of July 1, 2014 to 884,363 as of July 1, 2017. Similarly, the consumer price index for the San Francisco area averaged 2.9 percent per year from 2014 to 2017.

**General Fund Growth also Faster than Population Growth and Inflation**

The City's General Fund budget has grown by 28.8 percent over the past five years from \$4.3 billion in FY 2014-15 to \$5.5 billion in the Mayor's proposed FY 2018-19 budget, as shown in Table 1 below. This average annual growth rate in General Fund budgeted expenditures during this period was 6.6 percent.

**Table 1: Comparison of Growth in City Budget to Population Growth and Inflation - FY 2014-15 to FY 2018-19**

	FY 2014-15 Budget	FY 2015-16 Budget	FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Proposed	% Increase FY 2014-15 to FY 2018-19
<i>General Fund</i>						
Expenditures	4,270,953,200	4,587,552,026	4,859,781,042	5,147,557,828	5,515,883,850	29.1%
Annual Growth Rate	n/a	7.4%	5.9%	5.9%	7.2%	
<i>Non General Fund</i>						
Expenditures	4,310,878,712	4,351,222,057	4,727,695,408	4,971,520,172	5,537,804,290	28.5%
Total Expenditures	<b>8,581,831,912</b>	<b>8,938,774,083</b>	<b>9,587,476,450</b>	<b>10,119,078,000</b>	<b>11,053,688,140</b>	<b>28.8%</b>
Annual Growth Rate		4.2%	7.3%	5.5%	9.2%	
City Population <sup>a</sup>	853,258	866,320	876,103	884,363	n/a	3.6%
Annual Growth Rate	n/a	1.5%	1.1%	0.9%	n/a	
Annual CPI Increase <sup>b</sup>	2.8%	2.6%	3.0%	3.2%	n/a	

Expenditures Source: Approved Annual Appropriation Ordinances (FY 2014-15 & 2015-16 through FY 2017-18 & 2018-19) and FY 2018-19 & 2019-20 Mayor's Budget Book.

<sup>a</sup> Source: U.S. Census Bureau <https://www.census.gov/data/tables/2017/demo/popest/counties-total.html> ; population as of July 1

<sup>b</sup> Consumer Price Index (CPI) Source: U.S. Department of Labor, Bureau of Labor Statistics Historical CPI report (San Francisco-Oakland-Hayward): [https://www.bls.gov/regions/west/data/consumerpriceindex\\_sanfrancisco\\_table.pdf](https://www.bls.gov/regions/west/data/consumerpriceindex_sanfrancisco_table.pdf)

## Position Growth

The City's budgeted full time equivalent (FTE) positions<sup>1</sup> have grown by 10.1 percent over the past five years from 28,435.37 in FY 2014-15 to 31,320.62 in the Mayor's proposed FY 2018-19 budget as shown in Table 2 below. The average annual rate of growth in positions over this period was 2.5 percent.

**Table 2: Growth in Citywide Positions - FY 2014-15 to FY 2018-19 <sup>a</sup>**

	FY 2014-15 Budget	FY 2015-16 Budget	FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Proposed	% Increase FY 2014-15 to FY 2018- 19
Position Count	28,435.37	29,552.57	30,626.47	30,834.61	31,320.62	10.1%
Annual Increase	n/a	1,117.20	1,073.90	208.14	486.01	
Annual Growth Rate	n/a	3.9%	3.6%	0.7%	1.6%	

Source: Approved Annual Appropriation Ordinances (FY 2014-15 & 2015-16 through FY 2017-18 & 2018-19) and FY 2018-19 & 2019-20 Mayor's Budget Book

<sup>a</sup> Positions include all authorized FTEs in the operating budget, less attrition due to turnover and vacancies. These positions do not include off-budget positions allocated to capital and other off-budget projects.

<sup>1</sup> This represents the total authorized operating positions, less attrition due to position turnover and vacancies. Off-budget positions that are funded as part of multi-year capital projects or outside agencies are not included.

### Total Salary and Fringe Benefit Growth

Budgeted salaries and mandatory fringe benefits have grown at a higher rate than the total positions. Total budgeted salary and mandatory fringe benefits have grown by 20.8 percent over the last five years from \$4.3 billion in FY 2014-15 to \$5.2 billion in the Mayor's proposed FY 2018-19 budget, shown in Table 3 below, compared to 10.1 percent growth in positions. The average annual growth rate of citywide salary and fringe costs over this period was 4.9 percent.

**Table 3: Growth in Citywide Salary and Fringe Benefit Budgets - FY 2014-15 to FY 2018-19**

	FY 2014-15 Budget	FY 2015-16 Budget	FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Proposed	% Increase FY 2014-15 to FY 2018-19
Salaries	2,928,402,763	3,125,339,766	3,334,097,142	3,456,800,600	3,618,115,010	23.6%
Annual Growth Rate	n/a	6.7%	6.7%	3.7%	4.7%	n/a
Mandatory Fringe Benefits	1,381,094,290	1,330,216,698	1,408,839,584	1,506,639,742	1,589,661,330	15.1%
Annual Growth Rate	n/a	-3.7%	5.9%	6.9%	5.5%	n/a
<b>Total</b>	<b>4,309,497,053</b>	<b>4,455,556,464</b>	<b>4,742,936,726</b>	<b>4,963,440,342</b>	<b>5,207,776,340</b>	<b>20.8%</b>
Total Growth Rate	n/a	3.4%	6.4%	4.6%	4.9%	n/a

Source: Approved Annual Appropriation Ordinances (FY 2014-15 & 2015-16 through FY 2017-18 & 2018-19); FY 2018-19 & 2019-20 Mayor's Budget Book; FY 2018-19 & 2019-20 Proposed Annual Appropriation Ordinance

### General Fund Salary and Fringe Benefit Growth

General Fund budgeted salary and mandatory fringe benefits have grown at a higher rate over five years than overall budgeted salary and mandatory fringe benefits: 24.1 percent compared to 20.8 percent. The average annual growth rate of citywide General Fund salary and fringe costs over this period was 5.6 percent. Table 4 below shows budgets and growth rates for General Fund salaries and mandatory fringe benefits.

**Table 4: Growth in Citywide General Fund Salary and Mandatory Fringe Benefit Budgets - FY 2014-15 to FY 2018-19**

	FY 2014-15 Budget	FY 2015-16 Budget	FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Proposed	% Increase FY 2014- 15 to FY 2018-19
Salaries	1,399,701,082	1,493,905,280	1,611,668,310	1,658,267,335	1,746,812,281	24.8%
Annual Growth Rate	N/A	6.7%	7.9%	2.9%	5.3%	N/A
Mandatory Fringe Benefits	596,536,295	586,289,616	634,090,122	679,078,064	729,844,299	22.3%
Annual Growth Rate	N/A	-1.7%	8.2%	7.1%	7.5%	N/A
<b>General Fund Total</b>	<b>1,996,237,377</b>	<b>2,080,194,896</b>	<b>2,245,758,432</b>	<b>2,337,345,399</b>	<b>2,476,656,580</b>	<b>24.1%</b>
Total Growth Rate	N/A	4.2%	8.0%	4.1%	6.0%	N/A

Source: Approved Annual Appropriation Ordinances (FY 2014-15 & 2015-16 through FY 2017-18 & 2018-19); FY 2018-19 & 2019-20 Mayor's Budget Book; FY 2018-19 & 2019-20 Proposed Annual Appropriation Ordinance

### General Fund Position Growth in FY 2018-19

The Mayor's proposed budget in FY 2018-19 increases the number of General Fund positions by 2 percent, from 19,462 FTE positions in FY 2017-18 to 19,816 FTE positions in FY 2018-19. Almost all of the City's General Fund departments increased the number of FTE positions in the FY 2018-19 budget, either through adding new positions or reducing the amount of budgeted attrition.<sup>2</sup> The City departments with the largest increase in positions in FY 2018-19 were Police (100 positions), and Public Health (97 positions).

### Salary Savings

City departments spend from 2 percent to 3 percent less in General Fund salaries and mandatory fringe benefits than budgeted each year. These salary savings ranged from \$60.5 million in FY 2014-15 to \$47.2 million in FY 2016-17. Projected salary savings in FY 2017-18 are \$48.2 million, shown in Table 5 below. Some salary savings are offset by reductions in federal, state, or other reimbursements.

<sup>2</sup> As noted above, the number of positions authorized in the City's Annual Salary Ordinance is greater than the number of budgeted positions; the City subtracts from the total amount of salaries in the budget to account for position vacancies and turnover (attrition). City departments reduce their budgeted attrition (i.e., include a smaller negative number, or subtract less) to allow for more hiring.

**Table 5: General Fund Salary and Fringe Benefit Savings – FY 2014-15 to FY 2017-18**

	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Projected
Salary and Fringe Benefit Savings	\$60,461,626	\$54,986,426	\$47,244,894	\$48,247,475

Source: FY 2014-15 to FY 2016-17 Controller's High Level Monthly Financial Report; FY 2017-18 Controller's Labor Budget vs. Projection Report

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## Discretionary General Fund

The Citywide General Fund budget increased by 7.2 percent from \$5.1 billion in FY 2017-18 to \$5.5 billion in FY 2018-19, as noted above. Not all General Fund revenues are discretionary. Some General Fund revenues have been set aside for specific uses by the voters.<sup>3</sup> After subtracting General Fund revenues set aside for specific General Fund purposes, the Mayor's proposed budget includes \$2.2 billion in discretionary General Fund revenues in FY 2018-19.

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## Budgetary Reserves

The City's Administrative Code sets policies for budgetary reserves. These include:

- Rainy Day Reserve, in which General Fund revenues in the budget year exceeding 5 percent of prior year General Fund revenue are deposited; 75 percent of these excess revenues go to the City and 25 percent go to the San Francisco Unified School District.
- General Reserve, which equals 2.5 percent of General Fund revenues in FY 2018-19.
- Budget Stabilization Reserve, which augments the Rainy Day Reserve, and receives deposits of real property transfer taxes in excess of average annual receipts for the prior five fiscal years and unassigned General Fund balances in a given fiscal year.

According to the Controller's FY 2017-18 Nine-Month Budget Status Report, these reserves are expected to total \$448.9 million at the end of the fiscal year, equal to 9.2 percent of General Fund revenues. The Mayor's proposed FY 2018-19 continues this level of reserves.

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## Impact of June 2018 Ballot Propositions

The Mayor's proposed FY 2018-19 and FY 2019-20 budget includes programs in the Department of Homelessness and Supportive Housing to be funded by Proposition D, which would impose a 1.7 percent gross receipts tax on commercial leases to fund homeless services and housing for extremely low to middle income households. The proposed FY 2018-19 budget includes \$13.4 million for 100 new

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<sup>3</sup> The City currently has 19 budget set-asides approved by the voters.



rapid rehousing slots, a navigation center for transitional age youth, and a flexible housing subsidy pool. As of the writing of this report, this ballot proposition did not receive the required 2/3 approval by voters in the June 2018 election.

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## Use of One-time Funds to Balance the Budget

The *Five Year Financial Plan Update for General Fund Supported Operations FY 2018-19 through FY 2021-22*<sup>4</sup> noted that projected revenue growth over the next five years is insufficient to match the projected growth in expenditures. In order to balance the budget in FY 2018-19, the Mayor has allocated \$190.9 million in prior year fund balance as a source of funds. While the use of one-time fund balance allows the City to avoid short-term budget deficits, over the long-term the City's structural deficit is increasing.

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## The Board's Budget Priority Areas and the Proposed Budget

In April and May 2018 the Board of Supervisors adopted three resolutions, which urged the Mayor to incorporate budget priority issues in the proposed budget. The citywide budget priorities adopted by the Board are:

- (1) Street cleaning (Resolution 125-18), including
  - expansion of the Pit Stop program, a one-time increase in City grant funding to non-profit organizations to provide localized manual cleaning in neighborhoods and commercial corridors; and investment in steam cleaners to assist in localized cleanup of potentially hazardous materials;
  - implementing the updated public trash can redesign program in the FY 2019-20 budget;
  - identifying opportunities for staff retention in street cleaning programs (Mayor's Office of Economic and Workforce Development, Human Services Agency, and Department of Public Works); and
  - considering geographic equity and citywide cleanliness demands a central tenant of any street cleaning program expansion.
- (2) Homelessness (Resolution 134-18), including
  - prioritizing prevention, problem solving, and speedy exits from homelessness;
  - resources for eviction defense legal services;
  - prioritizing the creation of a navigation center for transitional age youth and other resources/funding for transitional age youth;
  - increasing outreach and treatment beds for chronically homeless individuals with mental illness or substance use disorders; and
  - plans for reducing street encampments.

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<sup>4</sup> Joint Report by the Controller's Office, Mayor's Office, and Budget and Legislative Analyst's Office.

- (3) Other cross-departmental budget priorities (Resolution 150-18), including
- workforce development programs for transitional aged youth, and homeless and formerly homeless adults;
  - planning for use of existing workforce development infrastructure to develop a pipeline to City employment;
  - emphasizing programs for senior pedestrian safety and transportation;
  - hiring plan for school crossing guards;
  - out of school programs for youth, including summer and workforce development programs; and
  - support for cultural districts.

We will provide a separate report to the Board of Supervisors, identifying how these programs have been included in the Mayor's FY 2018-19 budget.

**CITY AND COUNTY OF SAN FRANCISCO  
BOARD OF SUPERVISORS  
BUDGET AND LEGISLATIVE ANALYST**

1390 Market Street, Suite 1150, San Francisco, CA 94102 (415) 552-9292  
FAX (415) 252-0461

June 11, 2018

**TO:** Budget and Finance Committee

**FROM:** Budget and Legislative Analyst



**SUBJECT:** June 13, 2018 Special Budget and Finance Committee Meeting

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<p><b>Items 5 and 6</b>  <b>Files 18-0574 and 18-0575</b></p>	<p><b>Controller</b></p>
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**MANDATE STATEMENT/ DETAILS OF PROPOSED LEGISLATION**

The proposed FY 2018-19 and FY 2019-20 Annual Appropriation Ordinance (File 18-0574) and Annual Salary Ordinance (File 18-0575) contain the administrative provisions governing these ordinances.

**Administrative Provisions of the Annual Appropriation Ordinance**

Major revisions recommended by the Controller to the Administrative Provisions of the Annual Appropriation Ordinance (AAO) are as follows:

- Section 12.14 – CleanPowerSF: Under the existing provision, customer payments and other CleanPowerSF revenues are deposited into a special revenue fund and appropriated to pay for power purchase obligations and CleanPowerSF operating expenses. The San Francisco Public Utilities Commission projects disbursement of \$40.8 million in CleanPowerSF revenues in FY 2017-18 and \$1.5 million to be carried forward to FY 2018-19, totaling \$42.3 million.

The revised provision (a) allows for the Controller to disburse prior years’ unspent revenues as well revenues appropriated in FY 2018-19 and FY 2019-20 to pay for Clean PowerSF power purchase obligations and operating, and (b) estimates the amount of such revenues to be \$112,415,632 in FY 2018-19 and \$156,864,143 in FY 2019-20.

- Section 32 – Labor Cost Contingency Reserve: The FY 2017-18 AAO allocated \$50,000,000 to a budget contingency reserve designated for the Zuckerberg San Francisco General Hospital Operating Fund for the purpose of managing cost and revenue uncertainty related to federal and state changes to the administration and funding of the Affordable Care Act during the term of proposed budget. No funds were drawn from this reserve in FY 2017-18.

The FY 2018-19 AAO allocates \$70,000,000 of prior year unassigned fund balance to a new budget contingency reserve to pay for wage and salary provisions to be negotiated in the City’s labor contracts in FY 2019-20 and increases in health and pension costs.

- Section 33 – State and Federal Revenue Risk Reserve: Under the existing provision \$10,000,000 of unassigned fund balance from FY 2016-17 was allocated to a budget contingency reserve in FY 2018-19 (the second year of the two-year FY 2017-18 and FY 2018-19 budget) for the purpose of managing state and federal revenue uncertainty. This reserve was depleted in FY 2017-18.

The proposed FY 2018-19 AAO creates a budget contingency reserve in FY 2018-19 and FY 2019-20 of \$40,000,000 to manage federal, state, and other revenue uncertainty.

This allocation is not included in the calculations of deposits to the Budget Stabilization Reserve as required in Administrative Code Section 10.60 (c).

- Section 34 – Transbay Joint Powers Authority Financing: The existing provision provides for the assignment of property tax increment to repay the bridge loan to the Transbay Joint Powers Authority approved by the Board of Supervisors in May 2017. As of May 2018, the Transbay Joint Powers Authority had drawn \$103 million of the authorized \$260 million loan.

The revised provision provides for the appropriation of funds from “sources received for purposes of payment of debt service” (which includes but is not limited to property tax increment) to pay debt service on Transbay Community Facilities District special tax bonds as well as the City’s bridge loan.

- Section 35 – Implementation of Proposed November 2018 Ballot Measure to Dedicate Hotel Tax Proceeds: A motion is pending before the Board of Supervisors (File 18-0122) to submit an ordinance to the voters in November 2018 to allocate a portion of hotel tax revenues to arts and cultural purposes. This ballot measure, if approved by the Board of Supervisors and the voters, would allocate \$34 million in hotel tax revenues each year to Grants for the Arts, Cultural Equity Endowment, Cultural Centers, and other arts and culture programs. This new Section 35 would allow the Controller to transfer funds from the General Fund to the respective arts programs if the ballot measure were to fail.

#### **Administrative Provisions of the Annual Salary Ordinance**

The Annual Salary Ordinance (ASO) administrative provisions revise several provisions for stipends to City employees to increase the stipend amount reflecting cost of living increases and collective bargaining agreements.

#### **Recommendation**

- Approval of the new Section 35 of the administrative provisions to the Annual Appropriation Ordinance (File 18-0574) is a policy matter for the Board of Supervisors because the Board has not yet approved the underlying legislation (File 18-0122) to submit a ballot measure to the voters in November 2018. The Budget and Legislative Analyst recommends approving the other administrative provisions to the AAO and the administrative provisions to the ASO.

OFFICE OF THE MAYOR  
SAN FRANCISCO



MARK FARRELL  
MAYOR

RECEIVED  
BOARD OF SUPERVISORS  
SAN FRANCISCO  
2018 JUN -1 AM 11:35

To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Kelly Kirkpatrick, Acting Mayor's Budget Director  
Date: June 1, 2018  
Re: Mayor's FY 2018-19 and FY 2019-20 Budget Submission

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Madam Clerk,

In accordance with City and County of San Francisco Charter, Article IX, Section 9.100, the Mayor's Office hereby submits the Mayor's proposed budget by June 1<sup>st</sup>, corresponding legislation, and related materials for Fiscal Year 2018-19 and Fiscal Year 2019-20.

In addition to the Annual Appropriation Ordinance, Annual Salary Ordinance, and Mayor's Proposed FY 2018-19 and FY 2019-20 Budget Book, the following items are included in the Mayor's submission:

- The budget for the Treasure Island Development Authority for FY 2018-19 and FY 2019-20
- The budget for the Office of Community Investment and Infrastructure for FY 2018-19
- 15 separate pieces of legislation (see list attached)
- A Transfer of Function letter detailing the transfer of positions from one City department to another. See letter for more details.
- An Interim Exception letter
- A memo highlighting technical adjustments to the Mayor's Proposed May 1st Budget
- A letter addressing funding levels for consumer price index increases for nonprofit corporations or public entities for the coming two fiscal years

If you have any questions, please contact me at (415) 554-6125.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelly Kirkpatrick".

Kelly Kirkpatrick  
Acting Mayor's Budget Director

cc: Members of the Board of Supervisors  
Harvey Rose  
Controller

DEPT	Budget & Finance Committee Calendar Date	Description or Title of Legislation	Type of Legislation
ADM	14-Jun	Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation Ceiling	Ordinance
CON	14-Jun	Resolution Adjusting the Access Line Tax with the Consumer Price Index of 2018	Resolution
CON	14-Jun	Proposition J Contract Certification Specified Contracted-Out Services Previously Approved	Resolution
REC	14-Jun	Park Code - Tennis Center Fees	Ordinance
REC	14-Jun	Park Code - Golf Course Fees	Ordinance
CPC	15-Jun	Administrative Code – Planning Code Enforcement Fund	Ordinance
CPC	15-Jun	Planning Code - Fees for Certain Permits and Transportation Analysis	Ordinance
DAT	15-Jun	Administrative Code - Cash Revolving Fund for District Attorney's Office	Ordinance
DAT	15-Jun	Accept and Expend Grant - California Victim Compensation Board – Compensation for Crime Victims - \$2,164,014	Resolution
DPH	15-Jun	Health Code - Patient Rates 2017-2020	Ordinance
DPH	15-Jun	California Mental Health Services Authority – Participation Agreement – Presumptive Transfer	Resolution
DPH	15-Jun	Accept and Expend Grants- Recurring State Grant Funds - Department of Public Health- FY2018-2019	Resolution
HOM	15-Jun	Administrative Code - Mayor's Fund for the Homeless and Navigation Partnerships Fund	Ordinance
HOM	15-Jun	Homelessness and Supportive Housing Fund - FYs 2018-2019 and 2019-2020 Expenditure Plans	Resolution
POL	12-Jul	De-Appropriation and Re-Appropriation – Expenditures of \$6,174,381 Supporting Increased Workers' Compensation Expenditures – Police Department – FY 2017-2018	Ordinance



RECEIVED  
OFFICE OF SUPERVISORS  
SAN FRANCISCO

MARK FARRELL  
MAYOR

2018 JUN -1 AM 11:29

To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Kelly Kirkpatrick, Acting Mayor's Budget Director  
Date: June 1, 2018  
Re: Notice of Transfer of Functions under Charter Section 4.132

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This memorandum constitutes notice to the Board of Supervisors under Charter Section 4.132 of transfers of functions between departments within the Executive Branch. All positions are regular positions unless otherwise specified. The positions include the following:

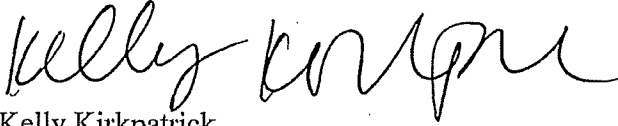
- Fourteen positions (1.0 FTE 0941 Manager VI, 2.0 FTE 1044 IS Engineer – Principal, 3.0 FTE 1043 IS Engineer – Senior, 1.0 FTE 1054 IS Business Analyst – Principal, 1.0 FTE 1042 IS Engineer – Journey, 1.0 FTE 1064 IS Programmer Analyst – Principal, 2.0 FTE 1053 IS Business Analyst – Senior, 1.0 FTE 1063 IS Programmer Analyst – Senior, 2.0 FTE 1052 IS Business Analyst) to be transferred from the Department of Technology (DT) to the City Administrator's (ADM) Digital Services Program. Currently, the Digital Services team is made up of both DT and ADM employees under ADM management. The program's consolidation within ADM will streamline efforts to improve the City's online service delivery.
- Eight positions (1.0 FTE 0941 Manager VI, 1.0 FTE 1043 IS Engineer – Senior, 1.0 FTE 1053 IS Business Analyst – Senior, 3.0 FTE 1054 IS Business Analyst – Principal, 1.0 FTE 1064 IS Programmer Analyst – Principal, and 1.0 FTE 1070 IS Project Director) to be transferred from the City Administrator's (ADM) JUSTIS program to the Department of Technology (DT). Currently, the JUSTIS program provides technical resources to integrate department case management systems and provide centralized maintenance and hosting to the JUSTIS Governance Council agencies. These technical functions will move to DT while the City Administrator continues to serve as Chair of the JUSTIS Governance Council.
- Three positions (1.0 FTE 0923 Manager II and 2.0 FTE 1823 Senior Administrative Analyst) to be transferred from the City Administrator's (ADM) Office of Short-Term Rentals to City Planning (CPC). Currently, the Office of Short-Term Rentals team is made up of both CPC and ADM employees under ADM management. The program's consolidation with City Planning will place both policy and enforcement activities in the same department.
- One position (1.0 FTE 1823 Senior Administrative Analyst) will transfer from the Human Services Agency (HSA) to the Department of Technology (DT) in order to centralize the Open Data team positions within DT.
- Two positions (1.0 FTE 1632 Senior Account Clerk and 1.0 FTE 2905 Senior Eligibility Worker) to be transferred from the Department of Homelessness and Supportive Housing (HSH) to the Mayor's Office of Housing and Community Development (MOHCD). These positions relate to the federal HOPWA (Housing Opportunities for People with



AIDS) program. The positions are moving into MOHCD because MOHCD manages the HOPWA Federal grant program for the City, and the positions are HOPWA-funded.

If you have any questions please feel free to contact my office.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelly Kirkpatrick". The signature is fluid and cursive, with the first name "Kelly" being more prominent and the last name "Kirkpatrick" following in a similar style.

Kelly Kirkpatrick  
Acting Mayor's Budget Director

cc: Members of the Budget and Finance Committee  
Harvey Rose  
Controller

OFFICE OF THE MAYOR  
SAN FRANCISCO



RECEIVED MARK FARRELL  
BOARD OF SUPERVISORS MAYOR  
SAN FRANCISCO

2018 JUN -1 AM 11:29

To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Kelly Kirkpatrick, Acting Mayor's Budget Director  
Date: June 1, 2018  
Re: Interim Exceptions to the Annual Salary Ordinance

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I herein present exceptions to the Annual Salary Ordinance (ASO) for consideration by the Budget and Finance Committee of the Board of Supervisors. The City's standard practice is to budget new positions beginning in pay period 7, at 0.77 FTE. Where there is justification for expedited hiring, however, the Board may authorize exceptions to the Interim ASO, which allow new positions to be filled in the first quarter of the fiscal year, prior to final adoption of the budget.

Exceptions are being requested for the following positions:

***General Fund Positions (49.0 FTE)***

• **City Administrator (9.0 FTE)**

0922 Manager I (1.0 FTE): This position is off budget and funded by the Committee on Information Technology to lead the Digital Equity program. This would be a continuation of an expiring project-based position. This position will continue to serve as the central coordinator for City agencies and non-profits to close the digital divide by improving access and digital skills.

2992 Contract Compliance Officer I (2.0 FTE): These positions at the Contract Monitoring Division are funded by a work order from the Airport and will provide contract compliance services for critical capital projects currently underway at the Airport. Any delays in hiring these staff will result in delays to the capital projects at the Airport, resulting in further financial and operational losses.

1042 IS Engineer-Journey (1.0 FTE); 1043 IS Engineer-Senior (2.0 FTE); 1053 IS Business Analyst-Senior (1.0 FTE); 1054 IS Business Analyst-Principal (1.0 FTE): These positions in the Digital Services program are funded by a work order from the Mayor's Office of Housing and Community Development to develop the DAHLIA affordable housing portal. The work order was established mid-year during FY 2017-18 and the positions are currently being filled. Once filled, these hires will replace contractors currently developing the necessary functionalities of DAHLIA.

1823 Senior Administrative Analyst (1.0 FTE): This position at the Office of Citizen Engagement and Immigrant Affairs (OCEIA) will do community outreach ahead of the 2020 Census, ensuring an accurate census count and the financial resources and legislative representation that come with an accurate census count. It is critical this position be filled at the beginning of the fiscal year in order to ensure adequate time for planning and outreach ahead of the 2020 Census.

1 DR. CARLTON B. GOODLETT PLACE, ROOM 200  
SAN FRANCISCO, CALIFORNIA 94102-4681  
TELEPHONE: (415) 554-6141

- **Adult Probation (6.0 FTE)**

8529 Probation Assistant (1.0 FTE): This Probation Assistant was hired using temporary salary funds in the current year to relieve the Pretrial Diversion Project of some of its restitution-related duties. This interim exception represents the continuation of these crucial duties.

8434 Supervising Deputy Probation Officer (1.0 FTE) and 8530 Deputy Probation Officer (4.0 FTE): These five Probation Officers are being added to the budget in order to comply with new duties of the department since the passage of Prop 63, which requires Probation to actively investigate firearms possession among of subset of convicted individuals. The new law went into effect in January of 2018, and these Officers were hired in the spring; thus, an interim exception is necessary as to avoid interruption of these state-mandated services.

- **Assessor-Recorder (1.0 FTE)**

0933 Manager 5 (1.0 FTE): The replacement of the Property Assessment system is a major IT project that has been funded by the Committee of Information Technology (COIT). In order to negotiate a scope of work and project schedule with the selected Property Assessment vendor, the department needed to hire a Project Director to avoid project delays. The department used temporary salary funds to fill the position, and plans to make the position PEX in July 2018. In the coming months, the Project Director will also be responsible for hiring and on-boarding all project staff in order to kick off the project in October 2018, once the system integrator and software contract has been fully executed.

- **Controller (6.0 FTE)**

1052 IS Business Analyst (1.00 FTE); 1053 Senior IS Business Analyst (1.00 FTE); 1054 Principal IS Business Analyst (1.00 FTE); 1823 Senior Administrative Analyst (2.00 FTE); 1825 Principal Administrative Analyst II (1.00 FTE): These positions represent a continuation of the Strategic Sourcing team that manages the City's new Financial System and which is being made part of the Controller's Systems Division. These positions support procurement and work with the Office of Contract Administration, and will also support new modules in the financial system. These positions are proposed as limited term and these functions are currently staffed with members of the F\$P project team on expiring project positions.

- **District Attorney (4.0 FTE)**

8132 District Attorney's Investigative Assist (1.0 FTE); 8133 Victim/Witness Investigator III (1.0 FTE); 8177 Attorney, Civil/Criminal (1.0 FTE); 8182 Head Attorney, Civil And Criminal (1.0 FTE): These positions support the continuation of the District Attorney's jail diversion pilot started in FY17-18, extending Weekend Rebooking for one more year as the Controller's Office collects more data on the pilot's effectiveness. These roles are currently performed by staff on expiring requisitions.

- **Public Health (10.0 FTE)**

2230 Physician Specialist (1.5 FTE); 2320 Registered Nurse (1.5 FTE); 2409 Pharmacy Technician (0.5 FTE); 2454 Clinical Pharmacist (1.0 FTE); 2586 Health Worker II (3.0 FTE); 2589 Health Program Coordinator I (1.0 FTE); 2930 Psychiatric Social Worker (1.5 FTE): These positions support the continuation and expansion of the buprenorphine pilot program at the Department of Public Health.

- **Fire Department (2.0 FTE)**  
H004 Inspector, Bureau of Fire Prevention & Public Safety (1.0 FTE) and H022 Lieutenant, Bureau of Fire Prevention & Public Safety (1.0 FTE). These off budget positions are funded through a work order with MTA for MUNI and currently filled as temporary requisitions.
- **Human Resources (1.0 FTE)**  
8141 Workers Compensation Adjuster (1.0 FTE): This position supports workers compensation claims for the Recreation and Parks Department. This position is being brought in house, previously it was performed by a consultant. The transition is happening in June 2018, so the position will be filled as a temporary requisition in the current year.
- **Public Defender (10.0 FTE)**  
8142 Public Defender's Investigator (3.0 FTE); 8177 Attorney, Civil/Criminal (5.0 FTE); 8446 Court Alternative Specialist I (2.0 FTE): Three of these positions (2 Investigators and 1 Attorney) support the continuation of the Public Defender's jail diversion pilot started in FY17-18, extending the Pretrial Release Unit for one more year as the Controller's Office collects more data on the pilot's effectiveness. The other 7 positions represent the FY17-18 mid-year supplemental of 7 additional positions to the Immigration Defense unit, including 1 Investigator, 4 Attorneys, and 2 Court Alternative Specialists.

***Non-General Fund Positions (2.5 FTE)***

- **City Administrator (2.0 FTE)**  
0933 Manager V (1.0 FTE): This position at the Real Estate Division will oversee the reorganization of the City's permitting functions at the new one-stop permit center to be located in the new City office building at 49 South Van Ness. Position needs to be filled at the beginning of the fiscal year to ensure adequate time for planning and design of permit function process integration ahead of opening of the facility.  
  
1404 Clerk (1.0 FTE): This position at Repro Mail is funded by a work order from PUC and will handle significantly increased PUC mailings for the expansion of CleanPowerSF needed in the beginning of the fiscal year. Prompt hiring is imperative to ensure comprehensive communication to CleanPowerSF enrollees.
- **Port (0.5 FTE)**  
7327 Apprentice Maintenance Machinist 1 (0.5 FTE): This position completes the second year of a two year apprenticeship program. The role is currently filled and is required to convert to a new PEX requisition per a labor agreement.

Please do not hesitate to contact me if you have any questions regarding the requested interim exceptions to the Annual Salary Ordinance.

Sincerely,



Kelly Kirkpatrick

Acting Mayor's Budget Director

cc: Members of the Budget and Finance Committee  
Harvey Rose  
Controller

OFFICE OF THE MAYOR  
SAN FRANCISCO



MARK FARRELL  
MAYOR

RECEIVED  
SUPERVISOR  
SAN FRANCISCO  
2018 JUN -1 AM 11:30  
BY \_\_\_\_\_

To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Kelly Kirkpatrick, Acting Mayor's Budget Director  
Date: June 1, 2018  
Re: Minimum Compensation Ordinance and the Mayor's FY 2018-19 and FY 2019-20  
Proposed Budget

---

Madam Clerk,

Pursuant to Proposition J, the Minimum Wage Ordinance, passed by the voters of San Francisco in November 2014, the minimum wage effective July 1, 2018 will exceed the value of minimum compensation as defined in San Francisco Administrative Code, SEC 12P.3. This letter provides notice to the Board of Supervisors that the Mayor's Proposed Budget for Fiscal Years (FY) 2018-19 and FY 2019-20 contains funding to support minimum wage for nonprofit corporations and public entities in FY 2018-19 and FY 2019-20. Therefore, the FY 2018-19 and FY 2019-20 budget contains funding to support the minimum compensation at the level of the minimum wage for nonprofit corporations and public entities.

If you have any questions, please contact my office.

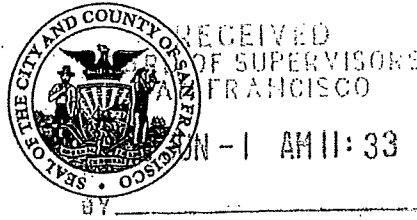
Sincerely,

A handwritten signature in black ink, appearing to read "Kelly Kirkpatrick".

Kelly Kirkpatrick  
Acting Mayor's Budget Director

cc: Members of the Board of Supervisors  
Harvey Rose  
Controller

OFFICE OF THE MAYOR  
SAN FRANCISCO



MARK FARRELL  
MAYOR

June 1, 2018

Supervisor Malia Cohen  
Chair, Budget and Finance Committee  
Board of Supervisors, City and County of San Francisco  
City Hall, 1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102

**Re: Technical adjustments to the Mayor's Proposed May 1 Budget**

Dear Chair Cohen,

Per Charter Section 9.101, the Mayor's Office hereby submits the following technical adjustments to the Mayor's Proposed May 1 Budget for FY 2018-19 and FY 2019-20. The May 1 budget is now part of the June 1 Mayor's proposed budget, however, since the Board of Supervisors has already reviewed these budgets, attached is a summary of the changes to these departments since the May 1 submission.

These adjustments include:

- Changes to salary and benefits, specifically changes to health and dental rates;
- Changes to citywide work orders;
- Balancing entries and transfers;
- Changes to revenues and subsequent baselines;
- Changes related to departmental capital budgets; and,
- Other small miscellaneous expenditure changes.

Please contact me at 554-6125 with any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelly Kirkpatrick", is written over a light blue horizontal line.

Kelly Kirkpatrick  
Acting Mayor's Budget Director

cc: Members of the Budget and Finance Committee  
Harvey Rose  
Controller

Technical Adjustments for May 1 Departments  
FY 2018-19 and FY 2019-20

GFS Type	Dept	Dept Division	Dept Section	Dept ID	Fund ID	Project ID	Activity ID	Authority ID	Account ID	Account Title	FY 18-19 Start	FY 18-19 End	FY 18-19 Change	FY 19-20 Start	FY 19-20 End	FY 19-20 Change	Notes
GFS	BOA			232076	10000	10026677	1	10000	460126	Board Of Appeals Surcharge	1,023,950	1,026,263	2,313	1,023,950	1,054,630	30,680	Balancing entries and transfers
GFS	BOA			232076	10000	10026677	1	10000	581083	ADM-Real Estate 49 SVN Rent	-	-	-	(13,169)	12,649	(520)	Changes to Citywide Workorders
GFS	BOA			232076	10000	10026677	1	10000	581210	DT Technology Infrastructure	10,109	10,557	216	-	10,520	239	Changes to Citywide Workorders
GFS	BOA			232076	10000	10026677	1	10000	581360	DT Telecommunications Services	895	567	-	878	482	(102)	Changes to Citywide Workorders
GFS	BOA			232076	10000	10026677	1	10000	581890	GF-Rent Paid To Real Estate	42,923	48,312	1,539	40,806	49,852	962	Changes to Citywide Workorders
GFS	BOA			232076	10020	10026677	1	20396	460126	Board Of Appeals Surcharge	-	300,000	300,000	-	-	-	Use of reserve for one-time project
GFS	BOA			232076	10020	10026677	1	20396	505070	Programmatic Projects-Budget	-	300,000	300,000	-	-	-	Use of reserve for one-time project
GFS	LLB			232051	10000	10026756	1	10000	581140	DT Technology Projects	11,546	8,046	3,600	11,646	8,046	3,600	Changes to Citywide Workorders
GFS	LLB			232051	10000	10026756	1	10000	581210	DT Technology Infrastructure	16,839	10,846	1,119	16,875	11,005	1,314	Changes to Citywide Workorders
GFS	LLB			232051	10000	10026756	1	10000	581360	DT Telecommunications Services	12,337	8,989	(4)	12,067	8,900	(363)	Changes to Citywide Workorders
GFS	LLB			232051	10000	10026756	1	10000	581650	Leases Paid To Real Estate	-	175,000	175,000	-	-	-	Use of current year savings for one-time project
GFS	LLB			232051	10000	10026756	1	10000	581650	Leases Paid To Real Estate	1,175,811	1,301,961	(384)	1,041,839	1,435,861	(456)	Changes to Citywide Workorders
GFS	RET	207980		207980	10020	10024407	1	17410	460199	Other General Government Chrg	976,070	1,629,549	(1,089)	1,342,211	1,262,084	(2,413)	Balancing entries and transfers
GFS	RET	207980		207980	10020	10024407	1	17410	581650	Leases Paid To Real Estate	106,019	106,013	(32)	94,420	117,607	(37)	Changes to Citywide Workorders
Self Supporting	AIR	109648	109653	109653	17960	10001629	1	10000	515010	Health Service-City Match	107,904	100,800	48	114,431	106,589	100	Changes to Health and Dental Rates
Self Supporting	AIR	109648	109653	109653	17960	10001629	1	10000	515710	Dependent Coverage	265,864	245,746	130	281,769	260,383	274	Changes to Health and Dental Rates
Self Supporting	AIR	109648	109653	109653	17960	10001629	1	10000	516010	Dental Coverage	36,453	33,752	73	36,271	33,518	125	Changes to Health and Dental Rates
Self Supporting	AIR	109648	109653	109653	17960	10001629	1	10000	581130	GF-Con-Internal Audits	866,362	1,139,616	(124)	856,236	1,148,975	(891)	Changes to Citywide Workorders
Self Supporting	AIR	109648	109653	109653	17960	10001629	1	10000	581245	GF-CON-Information System Ops	2,548,545	3,261,634	(23,747)	2,501,007	3,279,794	(53,125)	Changes to Citywide Workorders
Self Supporting	AIR	109648	109653	109653	17960	10026671	1	10000	515010	Health Service-City Match	6,959	14,263	(48)	8,266	16,108	(100)	Changes to Health and Dental Rates
Self Supporting	AIR	109648	109653	109653	17960	10026671	1	10000	515710	Dependent Coverage	16,356	36,274	(130)	19,744	41,130	(274)	Changes to Health and Dental Rates
Self Supporting	AIR	109648	109653	109653	17960	10026671	1	10000	516010	Dental Coverage	2,190	4,891	(73)	2,440	5,193	(125)	Changes to Health and Dental Rates
Self Supporting	AIR	109672	109677	109677	17960	10026671	1	10000	515010	Health Service-City Match	23,106	14,625	55	24,711	15,605	116	Changes to Health and Dental Rates
Self Supporting	AIR	109672	109677	109677	17960	10026671	1	10000	515710	Dependent Coverage	57,543	39,690	117	61,516	42,347	245	Changes to Health and Dental Rates
Self Supporting	AIR	109672	109677	109677	17960	10026671	1	10000	516010	Dental Coverage	7,936	5,364	70	7,985	5,364	119	Changes to Health and Dental Rates
Self Supporting	AIR	109672	109685	109685	17960	10026671	1	10000	581710	Is-Purch-Centri Shop-AutoMaint	13,987	14,832	(79)	13,605	15,212	(61)	Changes to Citywide Workorders
Self Supporting	AIR	109672	109687	109687	17960	10026671	1	10000	515010	Health Service-City Match	195,045	201,978	(45)	193,039	200,484	(95)	Changes to Health and Dental Rates
Self Supporting	AIR	109672	109687	109687	17960	10026671	1	10000	515710	Dependent Coverage	717,557	736,598	(125)	711,006	731,451	(261)	Changes to Health and Dental Rates
Self Supporting	AIR	109672	109687	109687	17960	10026671	1	10000	516010	Dental Coverage	90,434	93,027	(71)	83,930	86,572	(120)	Changes to Health and Dental Rates
Self Supporting	AIR	109711	207960	207960	18000	10001631	3	10002	520100	Overhead Recovery	(5,184,547)	(5,084,378)	6,549	(5,315,227)	(5,330,474)	13,009	Balancing entries and transfers
Self Supporting	AIR	109732	109732	109732	17960	10026671	1	10000	581710	Is-Purch-Centri Shop-AutoMaint	1,684	1,786	(10)	1,638	1,832	(10)	Changes to Citywide Workorders
Self Supporting	AIR	228993	109657	109657	17960	10026669	1	10000	515010	Health Service-City Match	27,581	19,100	55	29,988	20,882	116	Changes to Health and Dental Rates
Self Supporting	AIR	228993	109657	109657	17960	10026669	1	10000	515710	Dependent Coverage	64,312	46,459	117	69,956	50,787	245	Changes to Health and Dental Rates
Self Supporting	AIR	228993	109657	109657	17960	10026669	1	10000	516010	Dental Coverage	9,153	6,581	70	9,362	6,741	119	Changes to Health and Dental Rates
Self Supporting	AIR	228993	109657	109657	17960	10026671	1	10000	515010	Health Service-City Match	2,946	10,250	(48)	4,013	11,855	(100)	Changes to Health and Dental Rates
Self Supporting	AIR	228993	109657	109657	17960	10026671	1	10000	515710	Dependent Coverage	7,690	27,608	(130)	10,528	31,914	(274)	Changes to Health and Dental Rates
Self Supporting	AIR	228993	109657	109657	17960	10026671	1	10000	516010	Dental Coverage	1,130	3,831	(73)	1,405	4,158	(125)	Changes to Health and Dental Rates
Self Supporting	AIR	228994	228994	228994	17960	10001761	3	10000	499999	Beg Fund Balance - Budget Only	6,396,616	39,126,202	(361,090)	(88,562,772)	89,593,157	1,030,385	Balancing entries and transfers
Self Supporting	AIR	228994	228994	228994	17970	10026522	11	17752	499999	Beg Fund Balance - Budget Only	7,396,938	7,391,087	(1,573)	2,437,259	2,467,077	(3,122)	Balancing entries and transfers
Self Supporting	CSS	229264	11300	10001654	2	10000	501010	Perm Salaries-Misc-Regular	5,762,655	5,746,884	10,729	5,428,060	5,809,890	23,434	Balancing entries and transfers		
Self Supporting	CSS	229264	11300	10001654	2	10000	513010	Retire City Misc	1,095,141	1,093,163	2,038	1,029,783	1,102,148	4,441	Changes to Health and Dental Rates		
Self Supporting	CSS	229264	11300	10001654	2	10000	514010	Social Security (Gasdi & HI)	342,040	341,114	634	323,805	346,452	1,389	Changes to Health and Dental Rates		
Self Supporting	CSS	229264	11300	10001654	2	10000	514020	Social Sec-Medicare(HI Only)	84,419	84,192	155	79,567	85,103	340	Changes to Health and Dental Rates		
Self Supporting	CSS	229264	11300	10001654	2	10000	515010	Health Service-City Match	249,337	248,712	459	248,878	266,154	802	Changes to Health and Dental Rates		
Self Supporting	CSS	229264	11300	10001654	2	10000	515710	Dependent Coverage	546,661	545,279	1,018	545,306	583,556	1,774	Changes to Health and Dental Rates		
Self Supporting	CSS	229264	11300	10001654	2	10000	516010	Dental Coverage	76,462	76,262	150	71,318	76,489	71	Changes to Health and Dental Rates		
Self Supporting	CSS	229264	11300	10001654	2	10000	517010	Unemployment Insurance	15,719	15,676	29	14,815	15,846	63	Changes to Health and Dental Rates		
Self Supporting	CSS	229264	11300	10001654	2	10000	519110	Flexible Benefit Package	12,238	12,188	36	11,693	13,065	64	Changes to Health and Dental Rates		
Self Supporting	CSS	229264	11300	10001654	2	10000	519120	Long Term Disability Insurance	20,821	20,766	37	19,671	20,992	81	Changes to Health and Dental Rates		
Self Supporting	CSS	229264	11300	10001654	2	10000	581130	GF-Con-Internal Audits	26,642	25,479	39	27,195	25,437	556	Changes to Citywide Workorders		
Self Supporting	CSS	229264	11300	10001654	2	10000	581245	GF-CON-Information System Ops	33,631	31,270	(257)	33,057	31,434	(667)	Changes to Citywide Workorders		
Self Supporting	CSS	229264	11300	10001654	2	10000	581360	DT Telecommunications Services	108,741	68,785	(614)	106,659	71,660	179	Changes to Citywide Workorders		
Self Supporting	CSS	229264	11300	10001654	2	10000	581710	Is-Purch-Centri Shop-AutoMaint	3,338	1,861	(9)	3,290	1,909	(9)	Changes to Citywide Workorders		
Self Supporting	CSS	229264	11300	10001654	3	10000	581210	DT Technology Infrastructure	148,610	144,927	4,355	138,097	143,448	3,829	Changes to Citywide Workorders		
Self Supporting	DBI	109736	207948	207948	10190	10001656	1	10000	581083	ADM-Real Estate 49 SVN Rent	-	-	-	(433,607)	416,490	(17,117)	Changes to Citywide Workorders
Self Supporting	DBI	109736	207948	207948	10190	10001656	1	10000	581130	GF-Con-Internal Audits	43,458	44,869	(39)	44,176	44,088	(102)	Changes to Citywide Workorders
Self Supporting	DBI	109736	207948	207948	10190	10001656	1	10000	581210	DT Technology Infrastructure	352,089	328,451	20,440	353,529	323,175	16,604	Changes to Citywide Workorders
Self Supporting	DBI	109736	207948	207948	10190	10001656	1	10000	581360	DT Telecommunications Services	187,468	123,855	(311)	183,743	109,900	(17,991)	Changes to Citywide Workorders
Self Supporting	DBI	109736	207948	207948	10190	10001656	1	10000	581650	Leases Paid To Real Estate	3,303,421	3,499,851	(26,746)	3,734,621	3,065,531	(29,866)	Changes to Citywide Workorders
Self Supporting	DBI	109736	207948	207948	10190	10001656	1	10000	581710	Is-Purch-Centri Shop-AutoMaint	93,763	109,005	(580)	90,855	111,798	(595)	Changes to Citywide Workorders
Self Supporting	DBI	229318	229320	229320	10190	10001655	1	10000	499999	Beg Fund Balance - Budget Only	13,077,427	6,822,521	(75,830)	(7,293,875)	7,102,275	(191,600)	Balancing entries and transfers
Self Supporting	DBI	229318	229320	229320	10190	10001655	1	10000	581130	GF-Con-Internal Audits	74,088	76,496	(66)	75,313	75,163	(174)	Changes to City

Technical Adjustments for May 1 Departments  
FY 2018-19 and FY 2019-20

GFS Type	Dept	Dept Division	Dept Section	Dept ID	Fund ID	Project ID	Activity ID	Authority ID	Account ID	Account Title	FY 18-19 Start	FY 18-19 End	FY 18-19 Change	FY 19-20 Start	FY 19-20 End	FY 19-20 Change	Notes	
Self Supporting	DBI	229344	207949	207949	10190	10001658	1	10000	581130	GF-Con-Internal Audits	32,343	33,394	(29)	32,878	32,812	(76)	Changes to Citywide Workorders	
Self Supporting	DBI	229344	207949	207949	10190	10001658	1	10000	581710	Is-Purch-Centrl Shop-AutoMaint	596	1,568	(8)	556	1,608	(8)	Changes to Citywide Workorders	
Self Supporting	ENV	229994	12200	207949	12200	10026725	1	10000	519010	Fringe Adjustments-Budget	(21,991)	(16,656)	3,335	(21,991)	(14,607)	7,384	Changes to Health and Dental Rates	
Self Supporting	ENV	229994	12200	207949	12200	10026725	1	10000	581130	GF-Con-Internal Audits	16,757	16,736	479	16,452	16,803	231	Changes to Citywide Workorders	
Self Supporting	ENV	229994	12210	207949	12210	10022482	1	16633	519010	Fringe Adjustments-Budget	-	52	52	-	100	100	Changes to Health and Dental Rates	
Self Supporting	ENV	229994	12230	207949	12230	10000477	1	10001	519010	Fringe Adjustments-Budget	3	1	4	(2)	3	1	Changes to Health and Dental Rates	
Self Supporting	ENV	229994	12230	207949	12230	10000495	1	10001	519010	Fringe Adjustments-Budget	(3)	1	(2)	2	(1)	1	Changes to Health and Dental Rates	
Self Supporting	ENV	229994	12230	207949	12230	10000503	1	10001	519010	Fringe Adjustments-Budget	2	-	2	(2)	2	-	Changes to Health and Dental Rates	
Self Supporting	ENV	229994	12230	207949	12230	10016274	1	10001	519010	Fringe Adjustments-Budget	(3)	3	-	1	-	1	Changes to Health and Dental Rates	
Self Supporting	ENV	229994	12230	207949	12230	10016297	1	10001	519010	Fringe Adjustments-Budget	1	(2)	(1)	2	(2)	-	Changes to Health and Dental Rates	
Self Supporting	ENV	229994	12230	207949	12230	10016482	1	10001	519010	Fringe Adjustments-Budget	(1)	1	-	(1)	-	-	(1)	Changes to Health and Dental Rates
Self Supporting	ENV	229994	12230	207949	12230	10029301	2	10001	519010	Fringe Adjustments-Budget	-	64	64	-	125	125	Changes to Health and Dental Rates	
Self Supporting	ENV	229994	12230	207949	12230	10029311	2	10001	519010	Fringe Adjustments-Budget	-	215	215	-	428	428	Changes to Health and Dental Rates	
Self Supporting	ENV	229994	12230	207949	12230	10029609	1	10001	519010	Fringe Adjustments-Budget	(1)	3	2	(5)	5	-	Changes to Health and Dental Rates	
Self Supporting	ENV	229994	13990	207949	13990	10026725	1	10000	460148	Solid Waste Impound Acct Fee	11,471,339	11,441,806	(29,533)	11,790,183	11,748,977	(41,206)	Balancing entries and transfers	
Self Supporting	ENV	229994	13990	207949	13990	10026725	1	10000	581130	GF-Con-Internal Audits	22,225	22,186	635	21,809	22,274	307	Changes to Citywide Workorders	
Self Supporting	ENV	229994	13990	207949	13990	10026725	1	10000	581210	DT Technology Infrastructure	175,000	89,531	(20,799)	175,000	88,877	(20,853)	Changes to Citywide Workorders	
Self Supporting	ENV	229994	13990	207949	13990	10026725	1	10000	581360	DT Telecommunications Services	26,338	29,320	(438)	25,445	27,725	(2,926)	Changes to Citywide Workorders	
Self Supporting	ENV	229994	14000	207949	14000	10016233	1	15740	519010	Fringe Adjustments-Budget	(16,106)	19,124	3,018	(62,525)	68,525	6,000	Changes to Health and Dental Rates	
Self Supporting	LIB	232048	13080	207949	13080	10009363	4	11451	495010	ITI Fr 25/LIB-Public LibraryFd	14,599,323	15,599,323	1,000,000	3,800,000	3,800,000	-	Balancing entries and transfers	
Self Supporting	LIB	232048	13080	207949	13080	10009363	4	11451	567000	Bldgs.Struct&Imprv Proj-Budget	14,599,323	15,599,200	999,877	(1,406,358)	9,006,358	-	Balancing entries and transfers	
Self Supporting	LIB	232048	13080	207949	13080	10009363	10	11452	499001	OTI Fr 1G-General Fund	150,000	150,000	-	150,000	-	(150,000)	Balancing entries and transfers	
Self Supporting	LIB	232048	13080	207949	13080	10009363	10	11452	499010	ITI Fr 25/LIB-Public LibraryFd	100,000	1,168,572	1,068,572	-	1,050,000	1,050,000	Balancing entries and transfers	
Self Supporting	LIB	232048	13080	207949	13080	10009363	10	11452	567000	Bldgs.Struct&Imprv Proj-Budget	250,000	1,318,695	1,068,695	-	1,050,000	1,050,000	Balancing entries and transfers	
Self Supporting	LIB	232048	13080	207949	13080	10032979	1	20181	495010	ITI Fr 25/LIB-Public LibraryFd	9,842,772	9,842,772	-	1,428,626	11,691,342	150,000	Balancing entries and transfers	
Self Supporting	LIB	232048	13140	207949	13140	10026751	1	10000	410110	Prop Tax Curr Yr-Secured	57,612,000	55,531,000	1,673,000	60,025,000	56,658,000	535,000	Revenue and Baseline Changes	
Self Supporting	LIB	232048	13140	207949	13140	10026751	1	10000	410310	Supp Asst S8813-Cy Secured	(19,000)	1,062,000	(13,000)	144,000	797,000	(9,000)	Revenue and Baseline Changes	
Self Supporting	LIB	232048	13140	207949	13140	10026751	1	10000	410410	Supp Asst S8813-Py Secured	(41,000)	2,362,000	(27,000)	320,000	1,771,000	(21,000)	Revenue and Baseline Changes	
Self Supporting	LIB	232048	13140	207949	13140	10026751	1	10000	410920	Prop Tax Ab 1290 Rda Passthrg	970,000	1,237,000	39,000	970,000	1,237,000	39,000	Revenue and Baseline Changes	
Self Supporting	LIB	232048	13140	207949	13140	10026751	1	10000	492001	CTI Fr 1G-General Fund	82,430,000	83,630,000	260,000	85,330,000	85,030,000	(640,000)	Revenue and Baseline Changes	
Self Supporting	LIB	232048	13140	207949	13140	10026751	1	10000	499999	Beg Fund Balance - Budget-Only	(12,615,397)	12,615,397	-	(11,927)	986,143	974,216	Balancing entries and transfers	
Self Supporting	LIB	232048	13140	207949	13140	10026751	1	10000	581130	GF-Con-Internal Audits	241,451	318,905	938	269,858	301,728	111,868	Changes to Citywide Workorders	
Self Supporting	LIB	232048	13140	207949	13140	10026751	1	10000	581245	GF-Con-Information System Ops	271,496	282,644	(2,326)	266,306	284,130	(6,030)	Changes to Citywide Workorders	
Self Supporting	LIB	232048	13140	207949	13140	10026751	1	10000	595100	ITO To 25/LIB-Public LibraryFd	9,842,772	9,842,772	-	1,428,626	11,691,342	150,000	Balancing entries and transfers	
Self Supporting	LIB	232048	13140	207949	13140	10026753	1	10000	581065	Adm-Real Estate Special Svcs	178,531	214,717	(298)	168,037	224,390	(11,119)	Changes to Citywide Workorders	
Self Supporting	LIB	232048	13140	207949	13140	10026753	1	10000	581710	Is-Purch-Centrl Shop-AutoMaint	147,818	93,753	(499)	145,403	96,155	(1,512)	Changes to Citywide Workorders	
Self Supporting	LIB	232048	13140	207949	13140	10026753	1	10000	595100	ITO To 25/LIB-Public LibraryFd	14,599,323	15,599,323	1,000,000	3,800,000	3,800,000	-	Balancing entries and transfers	
Self Supporting	LIB	232048	13140	207949	13140	10026753	1	10000	595100	ITO To 25/LIB-Public LibraryFd	100,000	1,168,572	1,068,572	-	1,050,000	1,050,000	Balancing entries and transfers	
Self Supporting	LIB	232048	13140	207949	13140	10026754	1	10000	515010	Health Service-City Match	(8,676)	3,628	(48)	(9,971)	3,871	(100)	Changes to Health and Dental Rates	
Self Supporting	LIB	232048	13140	207949	13140	10026754	1	10000	515710	Dependent Coverage	(10,242)	9,894	(130)	(10,830)	10,556	(274)	Changes to Health and Dental Rates	
Self Supporting	LIB	232048	13140	207949	13140	10026754	1	10000	516010	Dental Coverage	(1,387)	1,314	(73)	(1,439)	1,314	(125)	Changes to Health and Dental Rates	
Self Supporting	LIB	232048	13140	207949	13140	10026754	1	10000	581210	DT Technology Infrastructure	1,173,905	1,377,578	35,101	1,181,844	1,367,013	32,295	Changes to Citywide Workorders	
Self Supporting	LIB	232048	13140	207949	13140	10026754	1	10000	581360	DT Telecommunications Services	1,068,699	355,431	(414)	1,058,023	342,389	(24,132)	Changes to Citywide Workorders	
Self Supporting	MTA	103745	103742	207801	22870	10001723	1	10000	581360	DT Telecommunications Services	86,000	71,963	(471)	83,827	71,840	(2,767)	Changes to Citywide Workorders	
Self Supporting	MTA	103745	103742	207801	22870	10001723	1	10000	581710	Is-Purch-Centrl Shop-AutoMaint	482,994	408,939	(2,179)	472,401	419,416	(2,331)	Changes to Citywide Workorders	
Self Supporting	MTA	103745	103742	207801	22870	10001723	1	10000	581890	GF-Rent Paid To Real Estate	643,568	703,423	22,061	615,725	722,943	13,738	Changes to Citywide Workorders	
Self Supporting	MTA	103745	103742	207965	22890	10039299	1	20325	567000	Bldgs.Struct&Imprv Proj-Budget	-	5,000,000	5,000,000	-	5,000,000	5,000,000	Balancing entries and transfers	
Self Supporting	MTA	103745	103742	207965	23035	10009618	6	11525	412601	CTI Fr 1G-For MTA Populn BL	11,870,000	12,730,000	860,000	12,880,000	13,840,000	960,000	Revenue and Baseline Changes	
Self Supporting	MTA	103745	103742	207965	23035	10009618	1	11524	567000	Bldgs.Struct&Imprv Proj-Budget	(11,870,000)	12,730,000	860,000	(12,880,000)	13,840,000	960,000	Balancing entries and transfers	
Self Supporting	MTA	103745	103742	207965	23040	10009931	28	20412	499031	OTI Fr SM-MTA Transit Funds	-	2,000,000	2,000,000	-	-	-	Balancing entries and transfers	
Self Supporting	MTA	103745	103742	207965	23040	10009931	28	20412	567000	Bldgs.Struct&Imprv Proj-Budget	-	2,000,000	2,000,000	-	-	-	Capital Related Changes	
Self Supporting	MTA	103745	138749	207809	22305	10001722	2	10000	579030	MTA Division OH-Cost Recovery	(779,771)	(1,042,492)	(11,463)	(755,405)	(1,059,049)	(3,654)	Balancing entries and transfers	
Self Supporting	MTA	103745	138749	207809	22305	10001722	2	10000	581360	DT Telecommunications Services	121,180	101,401	(663)	118,118	101,228	(3,890)	Changes to Citywide Workorders	
Self Supporting	MTA	103745	138749	207809	22305	10001722	2	10000	581890	GF-Rent Paid To Real Estate	359,948	380,448	12,126	344,644	391,178	7,552	Changes to Citywide Workorders	
Self Supporting	MTA	103745	165645	165846	22870	10001723	1	10000	581710	Is-Purch-Centrl Shop-AutoMaint	30,519	66,462	(353)	28,807	68,165	(362)	Changes to Citywide Workorders	
Self Supporting	MTA	103745	165649	165652	22870	10001722	1	10000	501010	Perm Salaries-Misc-Regular	51,060	254,915	(203,855)	51,428	255,283	(203,855)	Corrected salary entries	
Self Supporting	MTA	103745	165649	165652	22870	10001722	1	10000	514010	Social Security (Oasdi & HI)	2,592	15,231	(12,639)	2,966	15,605	(12,639)	Changes to Health and Dental Rates	
Self Supporting	MTA	103745	165649	165652	22870	10001722	1	10000	514020	Social Sec-Medicare(HI Only)	740	3,696	(2,956)	746	3,702	(2,956)	Changes to Health and Dental Rates	
Self Supporting	MTA	103745	165649	165652	22870	10001722	1	10000	517010	Unemployment Insurance	158							



Technical Adjustments for May 1 Departments  
FY 2018-19 and FY 2019-20

GFS Type	Dept	Dept Division	Dept Section	Dept ID	Fund ID	Project ID	Activity ID	Authority ID	Account ID	Account Title	FY 18-19 Start	FY 18-19 End	FY 18-19 Change	FY 19-20 Start	FY 19-20 End	FY 19-20 Change	Notes
Self Supporting	MTA	103745	180644	207813	22870	10001725	1	10000	520190	Department Overhead	4,108,336	4,324,357	14,079	4,276,003	4,452,539	15,138	Balancing entries and transfers
Self Supporting	MTA	103745	180644	207813	22870	10001725	1	10000	545990	Other Safety Expenses	-1,610	1,242	(968)	1,610	-1,228	(882)	Balancing entries and transfers
Self Supporting	MTA	103745	180644	207813	22870	10001725	1	10000	581130	GF-Con-Internal Audits	78,498	87,946	368	74,167	92,291	382	Changes to Citywide Workorders
Self Supporting	MTA	103773	103759	103760	22265	10001719	23	10000	515010	Health Service-City Match	45,073	52,377	(48)	48,044	55,886	(100)	Changes to Health and Dental Rates
Self Supporting	MTA	103773	103759	103760	22265	10001719	23	10000	515710	Dependent Coverage	118,505	138,423	(130)	126,302	147,688	(127)	Changes to Health and Dental Rates
Self Supporting	MTA	103773	103759	103760	22265	10001719	23	10000	516010	Dental Coverage	15,966	18,667	(73)	15,914	18,667	(125)	Changes to Health and Dental Rates
Self Supporting	MTA	103773	103759	138710	22305	10001719	23	10000	581130	GF-Con-Internal Audits	270,565	303,129	1,268	255,637	318,105	1,316	Changes to Citywide Workorders
Self Supporting	MTA	103773	103769	138725	22260	10001719	23	10000	515010	Health Service-City Match	(146,483)	151,801	(1,938)	(158,310)	161,958	(4,094)	Changes to Health and Dental Rates
Self Supporting	MTA	103773	103769	138725	22260	10001719	23	10000	515710	Dependent Coverage	(476,695)	490,135	(6,348)	(515,123)	522,970	(13,265)	Changes to Health and Dental Rates
Self Supporting	MTA	103773	103769	138725	22260	10001719	23	10000	516010	Dental Coverage	(64,109)	63,277	(3,460)	(66,593)	63,277	(5,884)	Changes to Health and Dental Rates
Self Supporting	MTA	103773	139649	139650	22870	10001723	1	10000	581710	I-Purch-Centri Shop-AutoMaint	2,779	2,183	(12)	3,723	2,239	(12)	Changes to Citywide Workorders
Self Supporting	MTA	103773	139649	139651	22260	10001719	23	10000	515010	Health Service-City Match	371,886	264,582	48	290,136	282,294	200	Changes to Health and Dental Rates
Self Supporting	MTA	103773	139649	139651	22260	10001719	23	10000	515710	Dependent Coverage	586,404	566,485	130	625,818	604,432	274	Changes to Health and Dental Rates
Self Supporting	MTA	103773	139649	139651	22260	10001719	23	10000	516010	Dental Coverage	82,585	79,884	73	82,637	79,884	125	Changes to Health and Dental Rates
Self Supporting	MTA	103773	175646	207786	22260	10001719	9	10000	515010	Health Service-City Match	170,814	211,946	(266)	176,666	231,302	(696)	Changes to Health and Dental Rates
Self Supporting	MTA	103773	175646	207786	22260	10001719	9	10000	515710	Dependent Coverage	366,718	453,304	(568)	379,533	494,547	(1740)	Changes to Health and Dental Rates
Self Supporting	MTA	103773	175646	207786	22260	10001719	9	10000	516010	Dental Coverage	51,209	63,683	(840)	49,396	65,122	(1,470)	Changes to Health and Dental Rates
Self Supporting	MTA	103773	175646	207787	22260	10001719	9	10000	515010	Health Service-City Match	6,954	(1,527)	55	7,476	(1,630)	116	Changes to Health and Dental Rates
Self Supporting	MTA	103773	175646	207787	22260	10001719	9	10000	515710	Dependent Coverage	16,136	(1,717)	117	17,337	(1,832)	245	Changes to Health and Dental Rates
Self Supporting	MTA	103773	175646	207787	22260	10001719	9	10000	516010	Dental Coverage	2,274	(298)	70	2,323	(298)	119	Changes to Health and Dental Rates
Self Supporting	MTA	103773	175648	207800	22305	10001719	23	10000	579030	MTA Division OH Cost Recovery	(959,217)	(955,749)	(1,268)	(945,807)	(863,207)	(1,316)	Balancing entries and transfers
Self Supporting	MTA	138672	138678	138678	22420	10031008	1	14421	475415	Community Improvement Impact Fee	(2,224,000)	2,550,000	326,000	(2,575,000)	2,575,000	-	Balancing entries and transfers
Self Supporting	MTA	138672	138678	138678	22420	10031008	1	14421	567000	Bldgs,Struct&Imprv Proj-Budget	(2,224,000)	2,550,000	326,000	(2,575,000)	2,575,000	-	Balancing entries and transfers
Self Supporting	MTA	138672	138678	138678	22455	10011915	1	14351	412601	CTI Fr 1G-GF For MTA Populm BL	35,620,000	38,190,000	2,570,000	38,650,000	41,520,000	2,870,000	Revenue and Baseline Changes
Self Supporting	MTA	138672	138678	138678	22455	10031004	1	14352	567000	Bldgs,Struct&Imprv Proj-Budget	(35,620,000)	38,190,000	2,570,000	(38,650,000)	41,520,000	2,870,000	Balancing entries and transfers
Self Supporting	MTA	138672	138678	138678	22460	10011844	2	14153	567000	Bldgs,Struct&Imprv Proj-Budget	-	2,370,000	-	2,370,000	-	-	Balancing entries and transfers
Self Supporting	MTA	138672	138678	138678	22460	10011844	2	14153	598040	Designated For General Reserve	2,370,000	-	-	(2,370,000)	-	-	Balancing entries and transfers
Self Supporting	MTA	138672	138680	138680	22305	10001721	23	10000	579030	MTA Division OH Cost Recovery	(3,460,605)	(3,537,476)	(47,521)	(2,960,064)	(3,599,973)	(25,411)	Balancing entries and transfers
Self Supporting	MTA	138672	138686	138688	22305	10001721	23	10000	581210	IT Technology Infrastructure	110,999	140,204	4,043	111,775	138,899	3,514	Changes to Citywide Workorders
Self Supporting	MTA	138672	138686	138688	22305	10001721	23	10000	581360	IT Telecommunications Services	180,138	150,736	(986)	175,587	150,479	(5,794)	Changes to Citywide Workorders
Self Supporting	MTA	138672	138686	138688	22305	10001721	23	10000	581890	GF-Rent Paid To Real Estate	1,319,882	1,395,052	44,464	1,263,764	1,434,397	27,651	Changes to Citywide Workorders
Self Supporting	MTA	138753	138773	207854	22260	10001724	16	10000	501010	Perm Salaries-Misc-Regular	6,296,986	1,878,859	95,551	6,301,125	1,937,605	96,286	Corrected salary entries
Self Supporting	MTA	138753	138773	207854	22260	10001724	16	10000	513010	Retire City Misc	1,199,197	357,403	18,256	1,195,807	367,922	18,255	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207854	22260	10001724	16	10000	514010	Social Security (Dad's & H)	419,046	145,176	5,924	419,253	148,711	5,970	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207854	22260	10001724	16	10000	514020	Social Sec-Medicare(HI Only)	97,941	33,880	1,385	98,001	34,729	1,396	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207854	22260	10001724	16	10000	510010	Health Service-City Match	184,257	92,299	3,404	196,229	57,039	4,518	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207854	22260	10001724	16	10000	515710	Dependent Coverage	804,349	236,037	15,758	856,117	257,711	20,552	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207854	22260	10001724	16	10000	516010	Dental Coverage	100,810	29,319	3,463	101,451	30,000	4,785	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207854	22260	10001724	16	10000	517010	Unemployment Insurance	18,242	6,304	258	18,249	6,467	260	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207854	22260	10001724	16	10000	519120	Long Term Disability Insurance	24,237	6,967	374	24,250	7,196	376	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207854	22260	10033100	21	10000	515010	Health Service-City Match	-	-	-	(61,734)	60,179	(1,555)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207854	22260	10033100	21	10000	515710	Dependent Coverage	-	-	-	(152,287)	148,443	(3,844)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207854	22260	10033100	21	10000	516010	Dental Coverage	-	-	-	(20,799)	18,996	(1,803)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207855	22260	10001724	16	10000	515010	Health Service-City Match	27,684	39,862	(80)	27,467	44,447	(220)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207855	22260	10001724	16	10000	515710	Dependent Coverage	210,443	295,648	(561)	210,142	328,954	(1,516)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207855	22260	10001724	16	10000	516010	Dental Coverage	23,965	34,039	(274)	22,171	35,503	(604)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207855	22260	10033100	21	10000	515010	Health Service-City Match	-	-	-	(3,311)	3,226	(85)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207855	22260	10033100	21	10000	515710	Dependent Coverage	-	-	-	(23,163)	22,579	(584)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207855	22260	10033100	21	10000	516010	Dental Coverage	-	-	-	(2,683)	2,450	(233)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207856	22260	10001724	16	10000	515010	Health Service-City Match	46,310	79,710	(180)	44,754	82,959	(495)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207856	22260	10001724	16	10000	515710	Dependent Coverage	388,573	580,286	(1,261)	382,202	649,529	(3,411)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207856	22260	10001724	16	10000	516010	Dental Coverage	43,785	66,453	(618)	39,750	69,747	(1,359)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207856	22260	10033100	21	10000	515010	Health Service-City Match	-	-	-	(16,596)	16,131	(425)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207856	22260	10033100	21	10000	515710	Dependent Coverage	-	-	-	(115,816)	112,897	(2,919)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207856	22260	10033100	21	10000	516010	Dental Coverage	-	-	-	(13,414)	12,250	(1,164)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207858	22260	10001724	16	10000	515010	Health Service-City Match	281,415	120,276	1,045	301,341	128,327	2,204	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207858	22260	10001724	16	10000	515710	Dependent Coverage	565,818	226,811	2,223	606,000	241,789	4,655	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207858	22260	10001724	16	10000	516010	Dental Coverage	81,768	32,900	1,330	82,699	32,900	2,261	Changes to Health and Dental Rates
Self Supporting	MTA	138753	138773	207860	22260	10001724	21	10000	515010	Health Service-City Match	138,150	184,732	(302)	139,529	204,49		

Technical Adjustments for May 1 Departments  
FY 2018-19 and FY 2019-20

GFS Type	Dept	Dept Division	Dept Section	Dept ID	Fund ID	Project ID	Activity ID	Authority ID	Account ID	Account Title	FY 18-19 Start	FY 18-19 End	FY 18-19 Change	FY 19-20 Start	FY 19-20 End	FY 19-20 Change	Notes
Self Supporting	MTA	138753	149697	149699	22260	10001724	2	10000	516010	Dental Coverage	10,430	11,964	(40)	10,068	12,266	(100)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149697	149699	22260	10001724	2	10000	519110	Flexible Benefit Package	9,124	8,485	5	9,737	9,052	9	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149697	149699	22260	10001724	2	10000	549990	Other Materials & Supplies	37,180	50,429	(6,751)	27,180	60,174	(7,006)	Balancing entries and transfers-
Self Supporting	MTA	138753	149697	149701	22260	10001724	23	10000	581130	GF-Con-Internal Audits	1,440,199	1,613,536	6,751	1,360,740	1,693,250	7,006	Changes to Citywide Workorders
Self Supporting	MTA	138753	149697	207893	22260	10001724	2	10000	515010	Health Service-City Match	39,044	43,113	(27)	40,970	46,645	(73)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149697	207893	22260	10001724	2	10000	515710	Dependent Coverage	94,384	113,111	(123)	97,537	123,651	(334)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149697	207893	22260	10001724	2	10000	516010	Dental Coverage	12,907	15,310	(65)	12,479	15,659	(144)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149708	22260	10001724	6	10000	515010	Health Service-City Match	(9,893)	45,712	(361)	(19,966)	57,576	(992)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149708	22260	10001724	6	-10000	515710	Dependent Coverage	(57,242)	127,387	(1,209)	(92,308)	165,151	(9,291)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149708	22260	10001724	6	10000	516010	Dental Coverage	(7,565)	17,298	(679)	(11,992)	20,911	(1,493)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149708	22260	10001724	6	10000	519110	Flexible Benefit Package	(401)	15,137	(102)	(3,057)	18,609	(278)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149712	22260	10001724	7	10000	501010	Perm Salaries-Misc-Regular	624,984	2,446,897	1,821,913	629,792	4,168,730	3,538,938	Corrected salary entries
Self Supporting	MTA	138753	149702	149712	22260	10001724	7	10000	513010	Retire City Misc	116,890	464,994	348,104	116,916	789,328	672,412	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149712	22260	10001724	7	10000	514010	Social Security (Oasdi & HI)	39,611	152,570	112,959	40,857	260,272	219,415	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149712	22260	10001724	7	10000	514020	Social Sec-Medicare(HI Only)	9,876	36,294	26,418	9,947	61,261	51,314	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149712	22260	10001724	7	10000	515010	Health Service-City Match	(60,262)	97,407	(1,025)	(145,597)	182,129	(4,196)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149712	22260	10001724	7	10000	515710	Dependent Coverage	(285,941)	380,992	(4,393)	(648,892)	737,310	(17,690)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149712	22260	10001724	7	10000	516010	Dental Coverage	(38,112)	49,613	(2,372)	(83,500)	89,549	(7,825)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149712	22260	10001724	7	10000	517010	Unemployment Insurance	1,840	6,759	4,919	1,853	11,408	9,555	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149716	22260	10033100	7	10000	501010	Perm Salaries-Misc-Regular	-	-	-	-	384,477	384,477	Corrected salary entries
Self Supporting	MTA	138753	149702	149716	22260	10033100	7	10000	513010	Retire City Misc	-	-	-	-	73,052	73,052	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149716	22260	10033100	7	10000	514010	Social Security (Oasdi & HI)	-	-	-	-	23,838	23,838	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149716	22260	10033100	7	10000	514020	Social Sec-Medicare(HI Only)	-	-	-	-	5,575	5,575	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149716	22260	10033100	7	10000	515010	Health Service-City Match	-	-	-	(18,030)	17,574	(456)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149716	22260	10033100	7	10000	515710	Dependent Coverage	-	-	-	(76,261)	74,339	(1,922)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149716	22260	10033100	7	10000	516010	Dental Coverage	-	-	-	(9,825)	8,975	(850)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	149716	22260	10033100	7	10000	517010	Unemployment Insurance	-	-	-	-	1,038	1,038	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	208670	22260	10033100	7	10000	515010	Health Service-City Match	-	-	-	(13,278)	12,941	(337)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	208670	22260	10033100	7	10000	515710	Dependent Coverage	-	-	-	(61,095)	59,552	(1,543)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149702	208670	22260	10033100	7	10000	516010	Dental Coverage	-	-	-	(7,678)	7,013	(665)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149724	149725	22260	10001724	2	10000	515010	Health Service-City Match	187,162	239,441	(343)	192,054	262,610	(906)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149724	149725	22260	10001724	2	10000	515710	Dependent Coverage	805,972	1,033,007	(1,487)	824,782	1,134,981	(3,965)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149724	149725	22260	10001724	2	10000	516010	Dental Coverage	101,619	130,627	(790)	95,884	134,449	(1,703)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149724	149725	22260	10001724	2	10000	519110	Flexible Benefit Package	10,858	18,627	(51)	10,269	21,102	(139)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149724	149725	22260	10033100	7	10000	515010	Health Service-City Match	-	-	-	(8,852)	8,627	(225)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149724	149725	22260	10033100	7	10000	515710	Dependent Coverage	-	-	-	(40,730)	39,701	(1,029)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149724	149725	22260	10033100	7	10000	516010	Dental Coverage	-	-	-	(5,119)	4,675	(444)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149724	207976	22260	10033100	7	10000	515010	Health Service-City Match	-	-	-	(42,560)	41,489	(1,071)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149724	207976	22260	10033100	7	10000	515710	Dependent Coverage	-	-	-	(89,596)	87,334	(2,262)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	149724	207976	22260	10033100	7	10000	516010	Dental Coverage	-	-	-	(12,645)	11,547	(1,098)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	186647	207850	22260	10001724	18	10000	501010	Perm Salaries-Misc-Regular	1,888,585	2,402,248	(95,551)	1,811,425	2,512,413	(96,286)	Corrected salary entries
Self Supporting	MTA	138753	186647	207850	22260	10001724	18	10000	513010	Retire City Misc	360,319	458,463	(18,256)	344,184	477,375	(18,259)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	186647	207850	22260	10001724	18	10000	514010	Social Security (Oasdi & HI)	153,410	185,258	(5,924)	148,610	192,072	(5,970)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	186647	207850	22260	10001724	18	10000	514020	Social Sec-Medicare(HI Only)	35,867	43,316	(1,385)	34,750	44,914	(1,396)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	186647	207850	22260	10001724	18	10000	515010	Health Service-City Match	46,026	59,172	(2,630)	46,450	65,609	(2,977)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	186647	207850	22260	10001724	18	10000	515710	Dependent Coverage	237,020	299,138	(12,430)	240,373	330,901	(14,064)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	186647	207850	22260	10001724	18	10000	516010	Dental Coverage	28,603	36,492	(1,733)	26,934	37,854	(2,040)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	186647	207850	22260	10001724	18	10000	517010	Unemployment Insurance	6,679	8,065	(258)	6,471	8,363	(2,600)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	186647	207850	22260	10001724	18	10000	519120	Long Term Disability Insurance	5,948	7,956	(374)	5,637	8,379	(376)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	205660	22260	10001724	16	10000	515010	Health Service-City Match	13,290	28,954	(102)	11,531	33,372	(121)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	205660	22260	10001724	16	10000	515710	Dependent Coverage	79,785	157,435	(510)	72,000	180,278	(1,382)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	205660	22260	10001724	16	10000	516010	Dental Coverage	9,243	18,779	(260)	7,545	20,165	(572)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	205660	22260	10001724	16	-10000	581710	Is-Purch-Centr Shop-Auto/Maint	(8,105)	67,046	(357)	(9,832)	68,764	(366)	Changes to Citywide Workorders
Self Supporting	MTA	138753	202644	207881	22260	10001724	16	10000	515010	Health Service-City Match	4,791	10,881	(40)	4,080	12,570	(110)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	207881	22260	10001724	16	10000	515710	Dependent Coverage	33,523	76,125	(280)	28,566	87,972	(758)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	207881	22260	10001724	16	10000	516010	Dental Coverage	3,777	8,814	(137)	2,880	9,545	(302)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	207882	22260	10001724	16	10000	515010	Health Service-City Match	863	6,953	(40)	(110)	8,380	(110)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	207882	22260	10001724	16	10000	515710	Dependent Coverage	6,041	48,643	(280)	(758)	58,648	(758)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	207882	22260	10001724	16	10000	516010	Dental Coverage	595	5,632	(137)	(302)	6,364	(302)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	207883	22260	10001724	16	10000	515010	Health Service-City Match	16,575	22,865	(40)	16,650	25,140	(110)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	202644	207883	22260	10001724	16</										

Technical Adjustments for May 1 Departments  
FY 2018-19 and FY 2019-20

GFS Type	Dept	Dept Division	Dept Section	Dept ID	Fund ID	Project ID	Activity ID	Authority ID	Account ID	Account Title	FY 18-19 Start	FY 18-19 End	FY 18-19 Change	FY 19-20 Start	FY 19-20 End	FY 19-20 Change	Notes
Self Supporting	MTA	138753	205644	205645	22260	10001724	9	10000	515710	Dependent Coverage	837,122	933,349	(631)	876,916	1,011,099	(1,715)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205644	205645	22260	10001724	9	10000	516010	Dental Coverage	119,781	133,644	(377)	117,311	135,658	(833)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205644	207840	22260	10001724	13	10000	515010	Health Service-City Match	207,482	402,814	(1,278)	188,249	460,841	(3,482)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205644	207840	22260	10001724	13	10000	515710	Dependent Coverage	1,241,757	2,255,947	(6,672)	1,152,958	2,568,221	(18,069)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205644	207840	22260	10001724	13	10000	516010	Dental Coverage	145,102	271,591	(3,427)	122,504	290,027	(7,589)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207862	22260	10001724	9	10000	515010	Health Service-City Match	(1,942)	37,427	(259)	(8,728)	46,166	(700)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207862	22260	10001724	9	10000	515710	Dependent Coverage	(2,536)	104,822	(700)	(20,866)	128,896	(1,918)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207862	22260	10001724	9	10000	516010	Dental Coverage	(539)	14,021	(392)	(3,136)	16,135	(1)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207863	22260	10001724	9	10000	515010	Health Service-City Match	(4,720)	16,592	(140)	(6,643)	21,072	(385)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207863	22260	10001724	9	10000	515710	Dependent Coverage	(31,190)	117,919	(981)	(58,492)	149,429	(2,653)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207863	22260	10001724	9	10000	516010	Dental Coverage	(4,003)	13,627	(480)	(7,142)	16,189	(1,057)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207868	22260	10001724	14	10000	515010	Health Service-City Match	141,856	244,599	(673)	107,421	303,005	(2,529)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207868	22260	10001724	14	10000	515710	Dependent Coverage	907,233	1,520,106	(4,029)	679,353	1,899,402	(15,571)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207868	22260	10001724	14	10000	516010	Dental Coverage	104,478	178,129	(2,007)	69,933	208,405	(6,276)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207869	22260	10001724	14	10000	515010	Health Service-City Match	63,550	83,528	(130)	58,755	97,785	(500)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207869	22260	10001724	14	10000	515710	Dependent Coverage	444,226	512,139	(447)	444,601	574,739	(1,626)	Changes to Health and Dental Rates
Self Supporting	MTA	138753	205653	207869	22260	10001724	14	10000	516010	Dental Coverage	51,233	60,097	(242)	47,328	63,509	(735)	Changes to Health and Dental Rates
Self Supporting	MTA	139648	207993	207993	22260	10001719	24	10000	466113	Muni-Only Adult Monthly Pass	45,302,973	43,534,373	(1,000,000)	46,272,533	46,784,933	523,000	Balancing entries and transfers
Self Supporting	MTA	139648	207993	207993	22260	10001719	24	10000	466301	Transit Cash Fares	56,534,753	55,048,466	(668,887)	57,816,535	58,304,790	501,655	Balancing entries and transfers
Self Supporting	MTA	139648	208650	208650	22260	10001719	23	10000	520190	Department Overhead	105,516,040	111,397,198	295,454	109,898,272	114,632,664	327,938	Balancing entries and transfers
Self Supporting	MTA	139648	208655	208655	22265	10001719	23	10000	515010	Health Service-City Match	1,310	(1,293)	17	1,415	(1,381)	34	Changes to Health and Dental Rates
Self Supporting	MTA	139648	208655	208655	22265	10001719	23	10000	515710	Dependent Coverage	(844)	339	(5)	(371)	362	(9)	Changes to Health and Dental Rates
Self Supporting	MTA	139648	208655	208655	22265	10001719	23	10000	516010	Dental Coverage	51	(49)	2	54	(49)	5	Changes to Health and Dental Rates
Self Supporting	MTA	139648	208656	208656	22870	10001719	1	10000	425120	Traffic Fines - Parking	94,190,845	95,274,912	(138,575)	97,021,014	99,801,313	1,529,865	Balancing entries and transfers
Self Supporting	MTA	139648	208656	208656	22870	10001719	1	10000	435115	Parking Meter Credit Card	39,308,193	40,108,193	800,000	40,487,439	41,267,439	780,000	Balancing entries and transfers
Self Supporting	MTA	139648	208656	208656	22870	10001719	1	10000	460699	Other Public Safety Charges	-	150,000	-	150,000	-	150,000	Balancing entries and transfers
Self Supporting	MTA	139648	208656	208656	22870	10001719	1	10000	492001	CTI Fr 1G-General Fund	90,400,000	91,720,000	280,000	93,580,000	93,250,000	(710,000)	Revenue and Baseline Changes
Self Supporting	MTA	139648	208656	208656	22870	10001719	1	10000	499999	Beg Fund Balance - Budget Only	(5,000,000)	7,000,000	2,000,000	(19,000,000)	19,000,000	-	Balancing entries and transfers
Self Supporting	MTA	139648	208656	208656	22870	10001719	1	10000	591340	OTO To 5M-MTA Transit Funds	(5,000,000)	-	(5,000,000)	(5,000,000)	-	(5,000,000)	Balancing entries and transfers
Self Supporting	MTA	139648	208656	208656	22870	10001719	1	10000	591340	OTO To 5M-MTA Transit Funds	165,524,425	191,109,616	2,959,429	141,176,528	214,262,808	1,764,724	Balancing entries and transfers
Self Supporting	MTA	139648	208656	208656	22870	10001723	1	10000	520190	Department Overhead	18,242,191	19,365,059	47,518	18,987,802	19,937,103	49,959	Balancing entries and transfers
Self Supporting	MTA	139648	208656	208656	22870	10001723	1	10000	581210	DT Technology Infrastructure	953,380	1,204,215	34,723	960,042	1,193,002	30,172	Changes to Citywide Workorders
Self Supporting	MTA	139648	208656	208656	22870	10033299	1	20325	595260	ITO To 5M-MTA SM&SustainableSt	-	5,000,000	5,000,000	-	5,000,000	5,000,000	Balancing entries and transfers
Self Supporting	MTA	139648	208656	208656	22890	10033299	1	20325	495026	ITI Fr 5M-MTA SM&SustainableSt	-	5,000,000	5,000,000	-	5,000,000	5,000,000	Balancing entries and transfers
Self Supporting	MTA	139648	208657	208657	22260	10001719	1	10000	492001	CTI Fr 1G-General Fund	241,100,000	244,600,000	760,000	267,570,000	252,160,000	(1,870,000)	Revenue and Baseline Changes
Self Supporting	MTA	139648	208657	208657	22260	10001719	1	10000	493001	OTI Fr 1G-General Fund	68,090,000	68,430,000	1,680,000	68,090,000	68,430,000	1,680,000	Revenue and Baseline Changes
Self Supporting	MTA	139648	208657	208657	22260	10001719	1	10000	493032	OTI Fr 5M-MTA SM&SustainableSt	165,524,425	191,109,616	2,959,429	141,176,528	214,262,808	1,764,724	Balancing entries and transfers
Self Supporting	MTA	139648	208657	208657	22260	10001719	1	10000	591350	OTO To 5M-MTA SM&SustainableSt	-	2,000,000	2,000,000	-	-	-	Balancing entries and transfers
Self Supporting	MTA	139648	208657	208657	22260	10001719	24	10000	466301	Transit Cash Fares	27,986,609	27,252,896	(331,113)	28,622,168	28,863,913	248,345	Balancing entries and transfers
Self Supporting	MTA	139648	208657	208657	22265	10001719	23	10000	520100	Overhead Recovery	(128,559,611)	(135,816,751)	(359,170)	(133,882,640)	(139,774,778)	(395,248)	Balancing entries and transfers
Self Supporting	MTA	139648	208657	208657	22265	10001719	23	10000	530110	Property Rent	(1,133,747)	4,896,438	29,981	(1,040,236)	5,039,643	80,061	Balancing entries and transfers
Self Supporting	MTA	139648	208657	208657	22265	10001719	23	10000	581130	GF-Con-Internal Audits	318,162	356,455	1,491	300,609	374,065	1,548	Changes to Citywide Workorders
Self Supporting	MTA	139648	208657	208657	22265	10001719	23	10000	581170	GF-Risk Management Svcs (AAO)	2,665,636	2,690,325	949	2,481,541	3,157,101	239,630	Changes to Citywide Workorders
Self Supporting	MTA	139648	208657	208657	22265	10001719	23	10000	581210	DT Technology Infrastructure	7,478,987	9,446,713	272,390	7,531,253	9,358,754	236,697	Changes to Citywide Workorders
Self Supporting	MTA	139648	208657	208657	22265	10001719	23	10000	581245	GF-Con-Information System Ops	3,804,692	3,828,126	(31,472)	3,734,445	3,848,236	(81,609)	Changes to Citywide Workorders
Self Supporting	MTA	139648	208657	208657	22265	10001719	23	10000	581360	DT Telecommunications Services	1,357,793	1,136,137	(7,432)	1,323,446	1,134,199	(43,677)	Changes to Citywide Workorders
Self Supporting	MTA	139648	208657	208657	22265	10001719	23	10000	581890	GF-Rent Paid To Real Estate	4,715,048	4,983,593	158,839	4,514,579	5,124,134	58,921	Changes to Citywide Workorders
Self Supporting	MTA	139648	208657	208657	22280	10011820	3	14084	493032	OTI Fr 5M-MTA SM&SustainableSt	(5,000,000)	-	(5,000,000)	(5,000,000)	-	(5,000,000)	Balancing entries and transfers
Self Supporting	MTA	139648	208657	208657	22280	10011820	3	14084	567000	Bldgs,Struct&Imprv Proj-Budget	2,000,000	13,000,000	(5,000,000)	2,000,000	13,000,000	(5,000,000)	Balancing entries and transfers
Self Supporting	MTA	175658	175656	175656	22870	10001728	1	10000	515010	Health Service-City Match	65,726	65,953	(1)	70,127	70,372	(3)	Changes to Health and Dental Rates
Self Supporting	MTA	175658	175656	175656	22870	10001728	1	10000	515710	Dependent Coverage	192,118	192,348	(2)	204,985	205,233	(2)	Changes to Health and Dental Rates
Self Supporting	MTA	175658	175656	175656	22870	10001728	1	10000	516010	Dental Coverage	25,670	25,893	(7)	25,666	25,893	(11)	Changes to Health and Dental Rates
Self Supporting	MTA	175658	175656	175656	22870	10001728	1	10000	519110	Flexible Benefit Package	9,699	19,789	(66)	10,279	21,112	(139)	Changes to Health and Dental Rates
Self Supporting	MTA	175658	175656	175656	22870	10001728	1	10000	520190	Department Overhead	693,044	730,137	2,119	720,563	752,472	2,213	Balancing entries and transfers
Self Supporting	MTA	175658	175656	175656	22870	10001728	1	10000	540000	Materials & Supplies-Budget	40,307	40,252	(55)	40,307	40,250	(57)	Balancing entries and transfers
Self Supporting	MTA	175658	175656	175656	22870	10001728	1	10000	581130	GF-Con-Internal Audits	11,693	13,100	55	11,448	13,747	57	Changes to Citywide Workorders
Self Supporting	MTA	175658	175656	175656	22870	10001728	1	10000	581210	DT Technology Infrastructure	10,366	13,094	378				

Technical Adjustments for May 1 Departments  
FY 2018-19 and FY 2019-20

GPS Type	Dept	Dept Division	Dept Section	Dept ID	Fund ID	Project ID	Activity ID	Authority ID	Account ID	Account Title	FY 18-19 Start	FY 18-19 End	FY 18-19 Change	FY 19-20 Start	FY 19-20 End	FY 19-20 Change	Notes
Self Supporting	PRT	232109	109740	109740	23680	10026770	1	10000	516010	Dental Coverage	2,173	2,736	(15)	2,162	2,736	(26)	Changes to Health and Dental Rates
Self Supporting	PRT	232109	109740	109740	23680	10026770	1	10000	519110	Flexible Benefit Package	4,003	5,012	(7)	4,263	5,347	(14)	Changes to Health and Dental Rates
Self Supporting	PRT	232109	250002	250002	23680	10026770	1	10000	519010	Fringe Adjustments-Budget	-	(3)	(3)	-	(3)	Changes to Health and Dental Rates	
Self Supporting	PRT	232111	109747	109747	23680	10026771	1	10000	515010	Health Service-City Match	5,195	3,244	13	4,495	4,495	-	Changes to Health and Dental Rates
Self Supporting	PRT	232111	109747	109747	23680	10026771	1	10000	515710	Dependent Coverage	10,935	6,828	27	9,462	9,462	-	Changes to Health and Dental Rates
Self Supporting	PRT	232111	109747	109747	23680	10026771	1	10000	516010	Dental Coverage	1,555	963	16	1,251	1,251	-	Changes to Health and Dental Rates
Self Supporting	PRT	232111	109747	109747	23680	10026771	1	10000	581390	GF-Fire	(3,374,924)	3,689,638	314,710	(3,441,405)	3,769,294	327,889	Changes to Citywide Workorders
Self Supporting	PRT	232111	167644	167644	24530	10024236	3	17321	519010	Fringe Adjustments-Budget	(219)	2,758	2,977	-	5,916	Changes to Health and Dental Rates	
Self Supporting	PRT	232112	109751	109751	23680	10026768	1	10000	581710	Is-Purch-Centrl Shop-AutoMaint	423	475	(2)	411	487	(2)	Changes to Citywide Workorders
Self Supporting	PRT	232112	109752	109752	23680	10026768	1	10000	515010	Health Service-City Match	5,097	3,183	12	4,411	4,411	-	Changes to Health and Dental Rates
Self Supporting	PRT	232112	109752	109752	23680	10026768	1	10000	515710	Dependent Coverage	10,734	6,703	27	9,288	9,288	-	Changes to Health and Dental Rates
Self Supporting	PRT	232112	109752	109752	23680	10026768	1	10000	516010	Dental Coverage	1,521	942	15	1,224	1,224	-	Changes to Health and Dental Rates
Self Supporting	PRT	232112	109753	109753	23680	10026768	1	10000	581210	DT Technology Infrastructure	663,967	664,751	19,498	666,961	657,546	15,287	Changes to Citywide Workorders
Self Supporting	PRT	232112	109753	109753	23680	10026768	1	10000	581360	DT Telecommunications Services	313,221	231,225	(4,390)	306,153	241,932	(751)	Changes to Citywide Workorders
Self Supporting	PRT	232112	109754	109754	23680	10026768	1	10000	515010	Health Service-City Match	6,719	(585)	48	7,218	(624)	100	Changes to Health and Dental Rates
Self Supporting	PRT	232112	109754	109754	23680	10026768	1	10000	515710	Dependent Coverage	20,944	1,026	130	22,480	1,094	274	Changes to Health and Dental Rates
Self Supporting	PRT	232112	109754	109754	23680	10026768	1	10000	516010	Dental Coverage	2,764	63	73	2,816	63	125	Changes to Health and Dental Rates
Self Supporting	PRT	232112	109755	109755	23680	10026768	1	10000	581330	GF-Con-Internal Audits	32,769	286,659	(2)	91,876	227,324	(140)	Changes to Citywide Workorders
Self Supporting	PRT	232112	109755	109755	23680	10026768	1	10000	581243	GF-Con-Information System Ops	164,059	237,001	(1,954)	159,696	238,250	(5,068)	Changes to Citywide Workorders
Self Supporting	PRT	232112	109756	109756	23680	10026768	1	10000	515010	Health Service-City Match	(4,853)	3,628	(5,235)	3,871	(116)	Changes to Health and Dental Rates	
Self Supporting	PRT	232112	109756	109756	23680	10026768	1	10000	515710	Dependent Coverage	(7,959)	9,894	(117)	(8,613)	10,556	(245)	Changes to Health and Dental Rates
Self Supporting	PRT	232112	109756	109756	23680	10026768	1	10000	516010	Dental Coverage	(1,258)	1,314	(70)	(1,307)	1,314	(119)	Changes to Health and Dental Rates
Self Supporting	PRT	232113	109762	109762	23680	10026769	1	10000	581065	Adm-Real Estate Special Svcs	371,085	107,357	(142)	365,083	106,968	(533)	Changes to Citywide Workorders
Self Supporting	PRT	232113	109762	109762	23680	10026769	1	10000	581710	Is-Purch-Centrl Shop-AutoMaint	514,540	576,199	(3,065)	499,699	590,961	(3,144)	Changes to Citywide Workorders
Self Supporting	PRT	232113	109762	109762	23680	10026769	1	10000	598090	DesignatForReplacmntOfFacilt	-	(299,430)	(299,430)	-	(318,609)	(318,609)	Balancing entries and transfers
Self Supporting	PRT	232115	109785	109785	23680	10026768	1	10000	515010	Health Service-City Match	10,404	11,807	(9)	11,092	12,599	(19)	Changes to Health and Dental Rates
Self Supporting	PRT	232115	109785	109785	23680	10026768	1	10000	515710	Dependent Coverage	31,349	28,490	19	33,468	30,399	39	Changes to Health and Dental Rates
Self Supporting	PRT	232115	109785	109785	23680	10026768	1	10000	516010	Dental Coverage	4,176	4,141	1	4,176	4,141	1	Changes to Health and Dental Rates
Self Supporting	PRT	232115	109785	109785	23680	10026768	1	10000	519110	Flexible Benefit Package	4,946	15,036	(66)	5,208	16,041	(139)	Changes to Health and Dental Rates
Self Supporting	PRT	232116	232116	23700	10030093		1	12677	567000	Bldgs Struct&Imprv Proj-Budget	232,992	21,992	(211,000)	242,311	25,311	(217,000)	Balancing entries and transfers
Self Supporting	PRT	232116	232116	23700	10039239		1	12677	581390	GF-Fire	-	211,000	211,000	-	217,000	Changes to Citywide Workorders	
Self Supporting	PUC	198644	198644	24750	10026777		1	10000	495045	ITI Fr SQ-CleanpowersF Funds	19,801,521	20,957,938	(5,313)	24,119,947	25,817,083	(15,090)	Balancing entries and transfers
Self Supporting	PUC	198644	198644	24750	10026777		1	10000	520190	Department Overhead	2,172,461	2,064,578	(3,167)	2,290,559	2,098,247	(5,738)	Balancing entries and transfers
Self Supporting	PUC	198644	198644	24750	10026777		1	10000	581210	DT Technology Infrastructure	60,813	66,765	1,748	122,149	66,271	1,478	Changes to Citywide Workorders
Self Supporting	PUC	198644	198644	24750	10026777		1	10000	581360	DT Telecommunications Services	20,003	17,443	(54)	37,690	18,291	269	Changes to Citywide Workorders
Self Supporting	PUC	198644	198644	24870	10006358		2	10000	595328	ITO To SQ-CleanpowersSF Funds	19,801,521	20,957,938	(5,313)	24,119,947	25,817,083	(15,090)	Balancing entries and transfers
Self Supporting	PUC	198644	198644	24870	10006358		2	10000	598040	Designated For General Reserve	(6,001,764)	16,980,673	5,313	(22,505,510)	22,520,600	15,090	Balancing entries and transfers
Self Supporting	PUC	229309	229271	229267	20160	10029999	1	10000	478990	Enterprise Fed BondIntSubsidy	3,493,100	4,008,923	515,823	3,493,100	4,008,923	515,823	Balancing entries and transfers
Self Supporting	PUC	229309	229271	229267	20160	10029999	1	10000	574110	Bond Interest-Expense	43,884,494	43,905,155	20,661	48,767,524	48,788,184	20,660	Balancing entries and transfers
Self Supporting	PUC	229309	229271	229267	20160	10030000	1	10000	499999	Beg Fund Balance - Budget Only	(6,680,445)	6,039,495	(640,950)	(322,340)	-	(322,340)	Balancing entries and transfers
Self Supporting	PUC	229309	229271	229267	20160	10030000	1	10000	515010	Health Service-City Match	41,835	38,545	22	44,659	41,126	45	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229271	229267	20160	10030000	1	10000	515710	Dependent Coverage	74,554	64,549	65	79,616	68,874	138	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229271	229267	20160	10030000	1	10000	516010	Dental Coverage	11,088	9,739	37	11,114	9,739	63	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229271	229267	20160	10030000	1	10000	519110	Flexible Benefit Package	8,182	7,705	3	8,731	8,220	7	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229271	229267	20160	10030000	1	10000	520190	Department Overhead	29,173,952	28,506,313	(39,487)	30,701,287	29,074,114	(97,145)	Balancing entries and transfers
Self Supporting	PUC	229309	229271	229267	20160	10030000	1	10000	581360	DT Telecommunications Services	923,436	805,258	(2,476)	899,204	844,382	12,416	Changes to Citywide Workorders
Self Supporting	PUC	229309	229271	229267	20160	10030000	1	10000	598040	Designated For General Reserve	-	-	-	-	517,739	517,739	Balancing entries and transfers
Self Supporting	PUC	229309	229271	229268	20160	10030000	1	10000	581410	GF-GSA-Facilities Mgmt Svcs	275,197	276,525	(2,330)	263,264	281,201	(9,587)	Changes to Citywide Workorders
Self Supporting	PUC	229309	229271	229269	20160	10030000	1	10000	515010	Health Service-City Match	126,928	121,102	38	135,462	129,206	80	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229271	229269	20160	10030000	1	10000	515710	Dependent Coverage	428,940	411,224	116	457,788	438,765	243	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229271	229269	20160	10030000	1	10000	516010	Dental Coverage	55,716	53,327	65	55,762	53,327	11	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229271	229269	20160	10030000	1	10000	519110	Flexible Benefit Package	15,461	14,617	6	16,500	15,594	12	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229281	229281	20160	10030002	1	10000	515030	Health Service-City Match	396,764	377,179	127	423,452	402,423	269	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229281	229281	20160	10030002	1	10000	515710	Dependent Coverage	1,598,347	1,520,128	513	1,705,947	1,621,964	1,073	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229281	229281	20160	10030002	1	10000	516010	Dental Coverage	200,349	190,336	271	200,540	190,336	462	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229281	229281	20160	10030002	1	10000	519110	Flexible Benefit Package	4,690	4,466	2	5,006	4,765	3	Changes to Health and Dental Rates
Self Supporting	PUC	229309	229281	229281	20160	10030002	1	10000	581210	DT Technology Infrastructure	1,010,926	1,109,873	29,059	1,014,655	1,101,664	24,579	Changes to Citywide Workorders
Self Supporting	PUC	229309	229281	229281	20160	10030002	1	10000	581410	GF-GSA-Facilities Mgmt Svcs	1,141,396	1,246,550	(10,504)	1,087,609	1,267,628	(43,219)	Changes to Citywide Workorders
Self Supporting	PUC	229309	229281	229281	20160	10030002	1	10000	581710	Is-Purch-Centrl Shop-AutoMaint	782,253	648,188	(3,447)	765,558	664,795	(3,535)	Changes to Citywide Workorders
Self Supporting	PUC	229309	229292	229292	20160	10030002	4	10000	515010	Health Service-City Match	270,125	270,125	-	284,886	288,186	(42)	Changes to Health and Dental Rates



Technical Adjustments for May 1 Departments  
FY 2018-19 and FY 2019-20

GFIS Type	Dept	Dept Division	Dept Section	Dept ID	Fund ID	Project ID	Activity ID	Authority ID	Account ID	Account Title	FY 18-19 Start	FY 18-19 End	FY 18-19 Change	FY 19-20 Start	FY 19-20 End	FY 19-20 Change	Notes
Self Supporting	PUC	229309	292647	292649	20160	10030002	8	10000	515710	Dependent Coverage	305,792	305,792	-	323,533	326,258	(35)	Changes to Health and Dental Rates
Self Supporting	PUC	229309	292647	292649	20160	10030002	8	10000	516010	Dental Coverage	40,869	40,869	-	40,542	40,869	(15)	Changes to Health and Dental Rates
Self Supporting	PUC	229309	292647	292649	20160	10030002	8	10000	581710	Is-Purch-Centrl Shop-AutoMaint	70,851	67,227	(3,588)	69,119	68,949	(968)	Changes to Citywide Workorders
Self Supporting	PUC	229309	292647	292657	20160	10030001	5	10000	515010	Health Service-City Match	131,838	131,838	-	140,209	140,666	(5)	Changes to Health and Dental Rates
Self Supporting	PUC	229309	292647	292657	20160	10030001	5	10000	515710	Dependent Coverage	612,618	612,618	-	651,927	653,661	(22)	Changes to Health and Dental Rates
Self Supporting	PUC	229309	292647	292657	20160	10030001	5	10000	516010	Dental Coverage	72,846	72,846	-	72,698	72,846	(10)	Changes to Health and Dental Rates
Self Supporting	PUC	229309	292647	292657	20160	10030001	5	10000	581710	Is-Purch-Centrl Shop-AutoMaint	441,505	423,562	(2,253)	430,596	434,414	(2,310)	Changes to Citywide Workorders
Self Supporting	PUC	229309	295644	295644	20160	10030002	1	10000	515010	Health Service-City Match	101,076	101,076	-	107,454	107,847	(5)	Changes to Health and Dental Rates
Self Supporting	PUC	229309	295644	295644	20160	10030002	1	10000	515710	Dependent Coverage	275,647	275,647	-	293,020	294,090	(14)	Changes to Health and Dental Rates
Self Supporting	PUC	229309	295644	295644	20160	10030002	1	10000	516010	Dental Coverage	36,608	36,608	-	36,470	36,608	(6)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	231621	231621	24970	10029992	4	10000	478990	Enterprise Fed BondIntSubsidy	568,138	579,920	11,782	537,816	537,849	33	Balancing entries and transfers
Self Supporting	PUC	231637	231621	231621	24970	10029992	4	10000	499899	Beg Fund Balance - Budget Only	(16,510,510)	14,234,592	(2,275,918)	(6,963,381)	5,214,803	(1,748,578)	Balancing entries and transfers
Self Supporting	PUC	231637	298646	298646	24970	10029992	22	10000	515010	Health Service-City Match	547,173	529,677	114	602,131	565,125	474	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298646	298646	24970	10029992	22	10000	515710	Dependent Coverage	2,116,937	2,047,515	456	2,331,540	2,184,697	1,875	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298646	298646	24970	10029992	22	10000	516010	Dental Coverage	265,657	256,806	241	274,574	256,806	806	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298646	298646	24970	10029992	22	10000	519110	Flexible Benefit Package	57,229	55,669	10	62,690	59,390	42	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298646	298646	24970	10029992	22	10000	520190	Department Overhead	9,297,410	9,200,258	(13,716)	9,790,641	9,409,701	(33,572)	Balancing entries and transfers
Self Supporting	PUC	231637	298646	298646	24970	10029992	22	10000	581120	GF-Con-Financial Systems	97,821	78,937	-	94,792	81,965	(1)	Changes to Citywide Workorders
Self Supporting	PUC	231637	298646	298646	24970	10029992	22	10000	581210	DT Technology Infrastructure	326,452	358,404	9,384	327,656	355,753	7,937	Changes to Citywide Workorders
Self Supporting	PUC	231637	298646	298646	24970	10029992	22	10000	581360	DT Telecommunications Services	314,359	274,128	(843)	306,110	287,447	4,227	Changes to Citywide Workorders
Self Supporting	PUC	231637	298646	298646	24970	10029992	22	10000	581710	Is-Purch-Centrl Shop-AutoMaint	30,758	14,784	(78)	30,377	15,163	(80)	Changes to Citywide Workorders
Self Supporting	PUC	231637	298651	298647	24970	10029992	4	10000	486030	Exp Rec Fr Admin Svcs (A&O)	1,832,260	1,804,550	(27,710)	1,832,260	1,843,392	11,072	Changes to Citywide Workorders
Self Supporting	PUC	231637	298651	298647	24970	10029992	4	10000	515010	Health Service-City Match	49,684	49,684	-	52,488	59,013	(7)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298647	24970	10029992	4	10000	515710	Dependent Coverage	122,341	122,341	-	128,969	130,533	(20)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298647	24970	10029992	4	10000	516010	Dental Coverage	16,928	16,928	-	16,727	16,928	(9)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298647	24970	10029992	4	10000	519110	Flexible Benefit Package	18,018	18,018	-	19,080	19,222	(2)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298647	24970	10029992	4	10000	520190	Department Overhead	7,992,370	7,807,763	(19,707)	8,374,842	7,942,590	(30,206)	Balancing entries and transfers
Self Supporting	PUC	231637	298651	298647	24970	10029992	4	10000	581210	DT Technology Infrastructure	191,122	209,828	5,494	191,827	208,276	4,647	Changes to Citywide Workorders
Self Supporting	PUC	231637	298651	298647	24970	10029992	4	10000	581360	DT Telecommunications Services	62,864	54,819	(169)	61,215	57,482	845	Changes to Citywide Workorders
Self Supporting	PUC	231637	298651	298648	24970	10029992	4	10000	515010	Health Service-City Match	99,314	99,314	-	105,219	105,969	(10)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298648	24970	10029992	4	10000	515710	Dependent Coverage	264,345	264,345	-	279,806	282,039	(29)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298648	24970	10029992	4	10000	516010	Dental Coverage	35,760	35,760	-	35,475	35,760	(13)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298648	24970	10029992	4	10000	519110	Flexible Benefit Package	27,162	27,162	-	28,776	28,978	(2)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298649	24970	10020137	4	10000	574110	Bond Interest-Expense	3,203,694	3,210,034	6,340	3,096,857	3,103,198	6,341	Balancing entries and transfers
Self Supporting	PUC	231637	298651	298649	24970	10029986	12	10000	515010	Health Service-City Match	27,332	27,332	-	28,939	29,164	(3)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298649	24970	10029986	12	10000	515710	Dependent Coverage	67,980	67,980	-	71,863	72,533	(8)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298649	24970	10029986	12	10000	516010	Dental Coverage	9,455	9,455	-	9,369	9,455	(4)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298649	24970	10029986	12	10000	519110	Flexible Benefit Package	14,194	14,194	-	15,082	15,143	(1)	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298650	24970	10029985	6	10000	486690	Exp Rec Fr Human Services A&O	907,224	698,670	-	872,900	732,904	(90)	Changes to Citywide Workorders
Self Supporting	PUC	231637	298651	298650	24970	10029985	6	10000	515010	Health Service-City Match	70,098	55,991	93	96,927	59,735	474	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298650	24970	10029985	6	10000	515710	Dependent Coverage	296,919	254,902	275	382,758	271,981	1,417	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298650	24970	10029985	6	10000	516010	Dental Coverage	36,790	31,122	154	45,305	31,122	645	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298650	24970	10029985	6	10000	519110	Flexible Benefit Package	7,984	4,179	25	14,489	4,459	128	Changes to Health and Dental Rates
Self Supporting	PUC	231637	298651	298650	24970	10029985	6	10000	533130	Resale Of Gas	10,171,579	8,648,202	(1,523,377)	10,171,579	9,274,147	(897,432)	Revised gas/steam costs
Self Supporting	PUC	231637	298651	298650	24970	10029985	6	10000	533140	Resale Of Steam	2,285,217	1,599,213	(686,004)	2,285,217	1,622,557	(662,660)	Revised gas/steam costs
Self Supporting	PUC	231637	298651	298650	24970	10029985	6	10000	581430	GF-GSA-Facilities Mgmt Svcs	33,249	82,500	(695)	29,689	83,895	(2,860)	Changes to Citywide Workorders
Self Supporting	PUC	231637	298651	298650	24970	10029985	6	10000	581710	Is-Purch-Centrl Shop-AutoMaint	148,035	172,754	(919)	143,585	177,180	(7,849)	Changes to Citywide Workorders
Self Supporting	PUC	232176	232130	232127	27180	10026772	1	10000	520100	Overhead Recovery	(96,962,909)	(94,746,670)	129,101	(101,989,101)	(96,577,160)	312,691	Balancing entries and transfers
Self Supporting	PUC	232176	232130	232127	27180	10026772	1	10000	581130	GF-Con-Internal Audits	608,090	1,140,870	(22,439)	425,788	1,256,849	(88,765)	Changes to Citywide Workorders
Self Supporting	PUC	232176	232130	292644	27180	10026772	6	10000	515010	Health Service-City Match	196,285	189,397	46	209,946	202,485	95	Changes to Health and Dental Rates
Self Supporting	PUC	232176	232130	292644	27180	10026772	6	10000	515710	Dependent Coverage	434,460	418,259	107	464,754	447,359	226	Changes to Health and Dental Rates
Self Supporting	PUC	232176	232130	292644	27180	10026772	6	10000	516010	Dental Coverage	60,912	58,616	62	61,097	58,757	103	Changes to Health and Dental Rates
Self Supporting	PUC	232176	232130	292644	27180	10026772	6	10000	519110	Flexible Benefit Package	24,410	23,001	9	26,145	24,632	19	Changes to Health and Dental Rates
Self Supporting	PUC	232176	232149	232145	27190	10026778	5	10002	515010	Health Service-City Match	(2,319)	1,406	3,725	(2,468)	1,507	3,975	Changes to Health and Dental Rates
Self Supporting	PUC	232176	232149	232145	27190	10026778	5	10002	515710	Dependent Coverage	(8,644)	1,105	9,749	(9,205)	1,196	10,402	Changes to Health and Dental Rates
Self Supporting	PUC	232176	232149	232145	27190	10026778	5	10002	516010	Dental Coverage	(4)	1,309	1,313	(4)	1,309	1,313	Changes to Health and Dental Rates
Self Supporting	PUC	232176	232149	232145	27190	10026778	5	10002	519110	Flexible Benefit Package	62,097	62,501	404	66,247	66,678	431	Changes to Health and Dental Rates
Self Supporting	PUC	232176	232149	232145	27190	10026778	5	10002	520100	Overhead Recovery	(4,289,669)	(4,201,841)	(14,504)	(4,598,550)	(4,239,694)	(14,710)	Balancing entries and transfers
Self Supporting	PUC	232176	232149	232146	27190	10026778	3	10002	515010	Health Service-City Match	(10,919)	(3,459)	7,451	(11,641)	(3,691)	7,950	Changes to Health and Dental Rates
Self Supporting	PUC																

Technical Adjustments for May 1 Departments  
FY 2018-19 and FY 2019-20

GFS Type	Dept	Dept Division	Dept Section	Dept ID	Fund ID	Project ID	Activity ID	Authority ID	Account ID	Account Title	FY 18-19 Start	FY 18-19 End	FY 18-19 Change	FY 19-20 Start	FY 19-20 End	FY 19-20 Change	Notes
Self Supporting	PUC		232176	232149	232148	27190	10026778	2	10002	516010 Dental Coverage	(2,628)	(1)	2,627	(2,628)	(1)	2,627	Changes to Health and Dental Rates
Self Supporting	PUC		232176	232149	232148	27190	10026778	2	10002	519110 Flexible Benefit Package	(40,994)	(40,187)	807	(43,734)	(42,873)	861	Changes to Health and Dental Rates
Self Supporting	PUC		232176	232149	232148	27190	10026778	2	10002	520100 Overhead Recovery	(19,909,090)	(19,498,165)	(31,931)	(21,362,561)	(19,642,945)	(34,242)	Balancing entries and transfers
Self Supporting	PUC		232176	232149	276641	27180	10026778	6	10000	520100 Overhead Recovery	(16,759,604)	(17,063,127)	(3,841)	(16,812,306)	(17,340,782)	(8,536)	Balancing entries and transfers
Self Supporting	PUC		232176	232149	276641	27180	10026778	6	10000	581210 DT Technology Infrastructure	169,338	185,912	4,868	169,962	184,537	4,117	Changes to Citywide Workorders
Self Supporting	PUC		232176	232149	276641	27180	10026778	6	10000	581960 DT Telecommunications Services	387,927	294,681	(906)	329,059	308,998	4,543	Changes to Citywide Workorders
Self Supporting	PUC		232176	232149	276641	27180	10026778	6	10000	581710 Is-Purch-Centri Shop-AutoMaint	45,044	22,761	(121)	44,458	23,344	(124)	Changes to Citywide Workorders
Self Supporting	PUC		232176	232149	276641	27190	10026778	6	10002	515010 Health Service-City Match	18,275	14,550	(3,725)	19,495	15,520	(3,975)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	232149	276641	27190	10026778	6	10002	515710 Dependent Coverage	(14,402)	(24,151)	(9,749)	(15,345)	(25,747)	(10,402)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	232149	276641	27190	10026778	6	10002	516010 Dental Coverage	102	(1,211)	(1,313)	102	(1,211)	(1,313)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	232149	276641	27190	10026778	6	10002	519110 Flexible Benefit Package	14,268	13,864	(404)	15,222	14,791	(431)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	232149	276641	27190	10026778	6	10002	520100 Overhead Recovery	(9,372,661)	(9,155,454)	15,447	(10,042,551)	(9,225,639)	16,612	Balancing entries and transfers
Self Supporting	PUC		232176	232149	295646	27190	10026778	1	10002	515010 Health Service-City Match	(5,042)	(1,317)	3,725	(5,379)	(1,404)	3,975	Changes to Health and Dental Rates
Self Supporting	PUC		232176	232149	295646	27190	10026778	1	10002	515710 Dependent Coverage	(7,104)	2,645	9,749	(7,580)	-2,822	10,402	Changes to Health and Dental Rates
Self Supporting	PUC		232176	232149	295646	27190	10026778	1	10002	516010 Dental Coverage	(1,036)	277	1,313	(1,036)	277	1,313	Changes to Health and Dental Rates
Self Supporting	PUC		232176	232149	295646	27190	10026778	1	10002	519110 Flexible Benefit Package	5,350	5,754	404	5,708	6,199	431	Changes to Health and Dental Rates
Self Supporting	PUC		232176	232149	295646	27190	10026778	1	10002	520100 Overhead Recovery	(3,962,452)	(3,888,084)	(15,338)	(4,250,469)	(3,924,383)	(16,406)	Balancing entries and transfers
Self Supporting	PUC		232176	263643	154648	27180	10026775	3	10000	515010 Health Service-City Match	15,611	15,611	-	16,578	16,657	(1)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	154648	27180	10026775	3	10000	515710 Dependent Coverage	34,508	34,508	-	36,603	36,820	(3)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	154648	27180	10026775	3	10000	516010 Dental Coverage	4,895	4,895	-	4,857	4,895	(2)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	154648	27180	10026775	3	10000	581710 Is-Purch-Centri Shop-AutoMaint	111,120	121,172	(644)	107,999	124,276	(661)	Changes to Citywide Workorders
Self Supporting	PUC		232176	263643	267641	27180	10026775	1	10000	515010 Health Service-City Match	175,808	175,808	-	186,476	187,584	(14)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267641	27180	10026775	1	10000	515710 Dependent Coverage	454,941	454,941	-	482,359	485,390	(39)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267641	27180	10026775	1	10000	516010 Dental Coverage	61,435	61,435	-	61,043	61,435	(18)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267641	27180	10026775	1	10000	519110 Flexible Benefit Package	17,404	17,404	-	18,372	18,568	(2)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267641	27180	10026775	1	10000	581245 GF-CON-Information System Ops	3,211,094	3,055,533	(25,119)	3,155,090	3,071,583	(65,133)	Changes to Citywide Workorders
Self Supporting	PUC		232176	263643	267642	27180	10026775	2	10000	515010 Health Service-City Match	50,341	50,841	-	53,321	53,716	(5)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267642	27180	10026775	2	10000	515710 Dependent Coverage	133,255	133,255	-	141,098	142,180	(14)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267642	27180	10026775	2	10000	516010 Dental Coverage	18,415	18,415	-	18,275	18,415	(6)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267643	27180	10026776	1	10000	515010 Health Service-City Match	298,938	275,040	156	333,821	293,464	515	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267643	27180	10026776	1	10000	515710 Dependent Coverage	811,532	746,185	427	906,558	796,115	1,413	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267643	27180	10026776	1	10000	516010 Dental Coverage	108,492	99,604	242	113,862	99,604	648	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267643	27180	10026776	1	10000	519110 Flexible Benefit Package	23,824	19,598	28	28,050	20,908	92	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267643	27180	10026776	1	10000	581210 DT Technology Infrastructure	495,237	543,709	14,236	497,053	539,687	12,404	Changes to Citywide Workorders
Self Supporting	PUC		232176	263643	267643	27180	10026776	1	10000	581960 DT Telecommunications Services	1,007,935	878,945	(2,702)	981,486	921,649	13,553	Changes to Citywide Workorders
Self Supporting	PUC		232176	263643	267651	27180	10026773	1	10000	515010 Health Service-City Match	12,361	10,813	10	13,199	11,538	21	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267651	27180	10026773	1	10000	515710 Dependent Coverage	30,902	26,666	28	33,000	28,452	58	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267651	27180	10026773	1	10000	516010 Dental Coverage	4,283	3,707	16	4,294	3,707	27	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267651	27180	10026773	1	10000	519110 Flexible Benefit Package	5,150	4,876	2	5,496	5,202	4	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267652	27180	10026773	2	10000	515010 Health Service-City Match	62,076	58,980	20	66,255	62,991	42	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267652	27180	10026773	2	10000	515710 Dependent Coverage	160,976	152,505	55	171,815	162,720	117	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267652	27180	10026773	2	10000	516010 Dental Coverage	21,919	20,767	32	21,941	20,767	54	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267652	27180	10026773	2	10000	519110 Flexible Benefit Package	20,324	19,776	4	21,686	21,098	8	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267653	27180	10026773	3	10000	515010 Health Service-City Match	161,055	152,580	55	171,897	162,797	116	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267653	27180	10026773	3	10000	515710 Dependent Coverage	356,637	339,443	152	380,686	355,782	318	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267653	27180	10026773	3	10000	516010 Dental Coverage	50,355	47,200	85	50,416	47,200	146	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267653	27180	10026773	3	10000	519110 Flexible Benefit Package	35,839	34,339	10	38,245	36,634	21	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267654	27180	10026773	5	10000	515010 Health Service-City Match	56,590	54,379	15	60,393	58,019	30	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267654	27180	10026773	5	10000	515710 Dependent Coverage	347,985	341,934	39	371,336	364,839	38	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267654	27180	10026773	5	10000	516010 Dental Coverage	39,186	38,363	23	39,201	38,363	38	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267654	27180	10026773	5	10000	519110 Flexible Benefit Package	197	(194)	3	213	(207)	6	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267657	27180	10026773	7	10000	515010 Health Service-City Match	79,808	78,407	9	85,160	83,657	19	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267657	27180	10026773	7	10000	515710 Dependent Coverage	172,701	168,868	75	184,296	180,181	53	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267657	27180	10026773	7	10000	516010 Dental Coverage	24,379	23,857	14	24,389	23,857	24	Changes to Health and Dental Rates
Self Supporting	PUC		232176	263643	267657	27180	10026773	7	10000	519110 Flexible Benefit Package	10,149	9,901	2	10,829	10,563	4	Changes to Health and Dental Rates
Self Supporting	PUC		232176	292653	292650	27180	10026772	11	10000	515010 Health Service-City Match	46,267	31,400	97	49,307	33,505	202	Changes to Health and Dental Rates
Self Supporting	PUC		232176	292653	292650	27180	10026772	11	10000	515710 Dependent Coverage	118,572	79,595	255	126,357	84,929	530	Changes to Health and Dental Rates
Self Supporting	PUC		232176	292653	292650	27180	10026772	11	10000	516010 Dental Coverage	16,657	13,244	147	16,706	11,244	248	Changes to Health and Dental Rates
Self Supporting	PUC		232176	292653	292650	27180	10026772	11	10000	519110 Flexible Benefit Package	33,787	29,125	30	36,025	31,071	64	Changes to Health and Dental Rates
Self Supporting	PUC		232176	292653	292658	27180	10026772	10	10000	515010 Health Service-City Match	62,186	62,186	-	66,029	66,351	(4)	Changes to Health and Dental Rates
Self Supporting	PUC		232176	292653	292658	27180											

Technical Adjustments for May 1 Departments  
FY 2018-19 and FY 2019-20

GF5 Type	Dept	Dept Division	Dept Section	Dept ID	Fund ID	Project ID	Activity ID	Authority ID	Account ID	Account Title	FY 18-19 Start	FY 18-19 End	FY 18-19 Change	FY 19-20 Start	FY 19-20 End	FY 19-20 Change	Notes
Self Supporting	PUC	232429	232396	232396	25940	10029994	10	10000	486590	Exp Rec Fr Rec & Park (AAO)	3,897,386	5,662,351	(908,549)	3,345,366	6,062,722	(1,060,178)	Changes to Citywide Workorders
Self Supporting	PUC	232429	232396	232396	25940	10029994	10	10000	520190	Department Overhead	48,327,318	47,167,759	(93,023)	50,831,770	48,052,508	(146,030)	Balancing entries and transfers
Self Supporting	PUC	232429	232396	232396	25940	10029994	10	10000	581210	DT Technology Infrastructure	1,375,991	1,510,670	39,553	1,528,910	1,499,496	33,454	Changes to Citywide Workorders
Self Supporting	PUC	232429	232396	232396	25940	10029994	10	10000	581360	DT Telecommunications Services	1,407,459	1,227,340	(3,773)	1,542,706	1,286,971	18,925	Changes to Citywide Workorders
Self Supporting	PUC	232429	232396	232396	25940	10029994	18	10000	595300	ITO To SW-Water Department Fd	8,647,787	12,387,000	396,787	17,870,018	11,542,000	736,018	Balancing entries and transfers
Self Supporting	PUC	232429	232396	232396	25950	10015493	1	15680	495030	IT Fr SW-Water Department Fd	8,647,787	12,387,000	396,787	17,870,018	11,542,000	736,018	Balancing entries and transfers
Self Supporting	PUC	232429	232396	232396	25950	10025208	1	17682	486990	Exp Rec-General Unallocated	1,951,000	1,477,000	(474,000)	1,951,000	1,134,000	(817,000)	Changes to Citywide Workorders
Self Supporting	PUC	232429	232396	232396	25950	10025208	1	17682	581065	Adm-Real Estate Special Svcs	(77,213)	-	(77,213)	(80,982)	-	(80,982)	Changes to Citywide Workorders
Self Supporting	PUC	232429	232413	232404	25940	10029998	6	10000	515010	Health Service-City Match	97,078	80,160	110	120,054	99,894	334	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232413	232404	25940	10029998	6	10000	515710	Dependent Coverage	252,605	177,782	491	325,402	209,705	1,479	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232413	232404	25940	10029998	6	10000	516010	Dental Coverage	34,166	24,947	251	41,042	27,512	614	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232413	232404	25940	10029998	6	10000	519110	Flexible Benefit Package	10,240	9,962	2	11,058	10,628	6	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232413	232411	25940	10029998	6	10000	581710	Is-Purch-Centrl Shop-AutoMaint	11,114	29,891	(159)	10,344	30,657	(163)	Changes to Citywide Workorders
Self Supporting	PUC	232429	232413	232411	25940	10029998	6	10000	581410	GF-GSA-Facilities Mgmt Svcs	(63,996)	63,461	(535)	(66,735)	64,535	(2,200)	Changes to Citywide Workorders
Self Supporting	PUC	232429	232420	232417	25940	10029996	4	10000	515010	Health Service-City Match	104,265	65,839	252	110,436	69,178	526	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232420	232417	25940	10029996	4	10000	515710	Dependent Coverage	342,052	233,804	708	362,667	246,441	1,488	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232420	232417	25940	10029996	4	10000	516010	Dental Coverage	43,620	29,060	394	43,527	28,687	674	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232420	232417	25940	10029996	4	10000	519110	Flexible Benefit Package	1,130	(136)	8	4,178	(181)	17	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232420	232418	25940	10029996	4	10000	515010	Health Service-City Match	88,966	84,496	30	95,948	91,149	61	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232420	232418	25940	10029996	4	10000	515710	Dependent Coverage	238,772	226,180	82	257,632	244,113	173	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232420	232418	25940	10029996	4	10000	516010	Dental Coverage	31,947	30,253	46	32,324	30,598	78	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232420	232418	25940	10029996	4	10000	519110	Flexible Benefit Package	4,633	4,486	1	4,577	4,819	2	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232421	25940	10029997	2	10000	581710	Is-Purch-Centrl Shop-AutoMaint	34,930	33,889	(81)	34,057	34,757	(186)	Changes to Citywide Workorders
Self Supporting	PUC	232429	232426	232422	25940	10029997	20	10000	515010	Health Service-City Match	309,646	298,463	73	333,269	321,261	154	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232422	25940	10029997	20	10000	515710	Dependent Coverage	1,396,532	1,350,967	299	1,501,879	1,452,956	625	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232422	25940	10029997	20	10000	516010	Dental Coverage	168,869	163,102	157	170,310	164,433	267	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232422	25940	10029997	20	10000	519110	Flexible Benefit Package	(777)	(1,039)	2	(760)	(1,042)	4	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232423	25940	10029997	2	10000	515010	Health Service-City Match	71,060	66,381	31	72,283	67,259	64	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232423	25940	10029997	2	10000	515710	Dependent Coverage	191,770	172,707	125	195,405	174,937	262	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232423	25940	10029997	2	10000	516010	Dental Coverage	25,573	23,160	65	24,448	21,989	111	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232423	25940	10029997	2	10000	519110	Flexible Benefit Package	(35)	(145)	-	(30)	(148)	2	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232425	25940	10029996	4	10000	515010	Health Service-City Match	146,841	135,258	75	157,402	144,965	159	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232425	25940	10029996	4	10000	515710	Dependent Coverage	688,405	641,213	310	737,542	686,872	648	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232425	25940	10029996	4	10000	516010	Dental Coverage	85,606	79,633	163	86,634	79,948	276	Changes to Health and Dental Rates
Self Supporting	PUC	232429	232426	232425	25940	10029996	4	10000	519110	Flexible Benefit Package	4,929	4,657	2	5,277	4,985	4	Changes to Health and Dental Rates
Self Supporting	PUC	232429	292651	292647	25940	10029995	2	10000	581710	Is-Purch-Centrl Shop-AutoMaint	9,881	12,055	(64)	9,571	12,364	(65)	Changes to Citywide Workorders
Self Supporting	PUC	232429	292656	292656	25940	10029995	36	10000	515010	Health Service-City Match	255,140	255,140	-	281,302	276,103	67	Changes to Health and Dental Rates
Self Supporting	PUC	232429	292656	292656	25940	10029995	36	10000	515710	Dependent Coverage	639,857	639,857	-	706,284	693,262	166	Changes to Health and Dental Rates
Self Supporting	PUC	232429	292656	292656	25940	10029995	36	10000	516010	Dental Coverage	87,586	87,586	-	90,629	88,900	79	Changes to Health and Dental Rates
Self Supporting	PUC	232429	292656	292656	25940	10029995	36	10000	519110	Flexible Benefit Package	56,203	56,203	-	61,120	59,959	15	Changes to Health and Dental Rates
Self Supporting	RET	232318	232318	31330	10026788		1	10000	519010	Fringe Adjustments-Budget	-	11,600	11,600	-	48,585	48,585	Changes to Health and Dental Rates
Self Supporting	RET	232318	232318	31330	10026788		1	10000	581130	GF-Con-Internal Audits	64,742	64,742	(27)	(65,275)	65,064	(211)	Changes to Citywide Workorders
Self Supporting	RET	232318	232318	31330	10026788		1	10000	581210	DT Technology Infrastructure	(263,145)	279,074	15,929	(257,810)	268,390	10,580	Changes to Citywide Workorders
Self Supporting	RET	232318	232318	31330	10026788		1	10000	581360	DT Telecommunications Services	(38,203)	38,270	67	(39,349)	35,877	(3,472)	Changes to Citywide Workorders
Self Supporting	RET	232318	232318	31330	10026788		1	10000	581650	Leases Paid To Real Estate	1,599,921	1,599,841	(470)	1,424,871	1,774,797	(564)	Changes to Citywide Workorders
Self Supporting	RET	232319	232319	31330	10026788		1	10000	515010	Health Service-City Match	89,892	89,892	-	104,880	97,869	89	Changes to Health and Dental Rates
Self Supporting	RET	232319	232319	31330	10026788		1	10000	515710	Dependent Coverage	219,365	219,365	-	253,461	238,701	188	Changes to Health and Dental Rates
Self Supporting	RET	232319	232319	31330	10026788		1	10000	516010	Dental Coverage	31,089	31,089	-	33,722	31,704	92	Changes to Health and Dental Rates
Self Supporting	RET	232320	232320	31330	10026788		1	10000	515010	Health Service-City Match	97,767	98,944	(7)	104,308	105,572	(16)	Changes to Health and Dental Rates
Self Supporting	RET	232320	232320	31330	10026788		1	10000	515710	Dependent Coverage	247,571	245,506	13	264,163	261,946	29	Changes to Health and Dental Rates
Self Supporting	RET	232320	232320	31330	10026788		1	10000	516010	Dental Coverage	33,915	33,786	3	33,918	33,786	6	Changes to Health and Dental Rates
Self Supporting	RET	232320	232320	31330	10026788		1	10000	581245	GF-CON-Information System Ops	(160,473)	159,165	(1,308)	(163,395)	160,001	(3,394)	Changes to Citywide Workorders
Self Supporting	RET	232320	232320	31330	10026788		1	10000	581650	Leases Paid To Real Estate	137,980	190,342	(56)	117,153	211,158	(67)	Changes to Citywide Workorders
Self Supporting	RNT	232325	10850	10026789			1	10000	460171	Rent Arbitration Fees	8,655,981	7,791,322	5	7,842,533	8,589,643	(15,122)	Balancing entries and transfers
Self Supporting	RNT	232325	10850	10026789			1	10000	581130	GF-Con-Internal Audits	15,787	17,057	-	15,661	17,153	(30)	Changes to Citywide Workorders
Self Supporting	RNT	232325	10850	10026789			1	10000	581210	DT Technology Infrastructure	56,030	66,615	2,001	56,468	65,936	1,760	Changes to Citywide Workorders
Self Supporting	RNT	232325	10850	10026789			1	10000	581360	DT Telecommunications Services	29,191	29,637	(230)	28,295	27,865	(2,898)	Changes to Citywide Workorders
Self Supporting	RNT	232325	10850	10026789			1	10000	581890	GF-Rent Paid To Real Estate	214,385	241,306	7,691	203,813	248,597	4,806	Changes to Citywide Workorders

**SECTION 3. General Authority.**

The Controller is hereby authorized and directed to set up appropriate accounts for the items of receipts and expenditures appropriated herein.

**SECTION 3.1 Two-Year Budget.**

For departments for which the Board of Supervisors has authorized, or the Charter requires, a fixed two-year budget appropriations in this ordinance shall be available for allotment by the Controller on July 1st of the fiscal year in which appropriations have been approved. The Controller is authorized to adjust the two year budget to reflect transfers and substitutions consistent with City's policies and restrictions for such transfers. The Controller is further authorized to make adjustments to the second year budgets consistent with Citywide estimates for salaries, fringe benefits, and work orders.

**SECTION 4. Interim Budget Provisions.**

All funds for equipment and new capital improvements shall be held in reserve until final action by the Board of Supervisors. No new equipment or capital improvements shall be authorized during the interim period other than equipment or capital improvements that, in the discretion of the Controller, is reasonably required for the continued operation of existing programs or projects previously approved by the Board of Supervisors. Authorization for the purchase of such equipment may be approved by the Board of Supervisors.

During the period of the interim annual appropriation ordinance and interim annual salary ordinance, no transfer of funds within a department shall be permitted without approval of the Controller, Mayor's Budget Director and the Budget Analyst of the Board of Supervisors.

When the Budget Committee reserves selected expenditure items pending receipt of additional information from departments, upon receipt of the required information to the satisfaction of a financial committee, the Controller may release the previously reserved funds with no further action required by the Board of Supervisors.

If the Budget Committee of the Board of Supervisors recommends a budget that increases funding that was deleted in the Mayor's Budget, the Controller shall have the authority to continue to pay these expenses until final passage of the budget by the Board of Supervisors, and approval of the budget by the Mayor.

**SECTION 4.1 Interim Budget – Positions.**

No new position may be filled in the interim period with the exception of those positions which in the discretion of the Controller are critical for the operation of existing programs or for projects previously approved by the Board of Supervisors or are required for emergency operations or where such positions would result in a net increase in revenues or where such positions are required to comply with law. New positions shall be defined as those positions that are enumerated in the Mayor's budget for the current fiscal year but were not enumerated in the appropriation and salary ordinances for the prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the Mayor has approved the reclassification of a position in the department's budget for the current fiscal



year, the Controller shall process a temporary or "tx" requisition at the request of the department and subject to approval of the Human Resources Director. Such action will allow for the continued employment of the incumbent in his or her former position pending action by the Board of Supervisors on the proposed reclassifications.

If the Budget Committee of the Board of Supervisors recommends a budget that reinstates positions that were deleted in the Mayor's Budget, the Controller and the Director of Human Resources shall have the authority to continue to employ and pay the salaries of the reinstated positions until final passage of the budget by the Board of Supervisors, and approval of the budget by the Mayor.

#### **SECTION 5. Transfers of Functions and Duties.**

Where revenues for any fund or department are herein provided by transfer from any other fund or department, or where a duty or a performance has been transferred from one department to another, the Controller is authorized and directed to make the related transfer of funds, provided further, that where revenues for any fund or department are herein provided by transfer from any other fund or department in consideration of departmental services to be rendered, in no event shall such transfer of revenue be made in excess of the actual cost of such service.

Where a duty or performance has been transferred from one department to another or departmental reorganization is effected as provided in the Charter, in addition to any required transfer of funds, the Controller and Human Resources Director are authorized to make any personnel transfers or reassignments between the affected departments and appointing officers at a mutually convenient time, not to exceed 100 days from the effective date of the ordinance transferring the duty or function. The Controller, Director of Human Resources and Clerk of the Board of Supervisors, with assistance of the City Attorney, are hereby authorized and directed to make such changes as may be necessary to conform all applicable ordinances to reflect said reorganization, transfer of duty or performance between departments.

#### **SECTION 5.1 Agencies Organized under One Department.**

Where one or more departments or agencies are organized under a single appointing officer or department head, the component units can continue to be shown as separate agencies for budgeting and accounting purposes to facilitate reporting. However, the entity shall be considered a single department for purposes of employee assignment and seniority, position transfers, and transfers of monies among funds within the Department of Public Health, and reappropriation of funds.

#### **SECTION 5.2 Continuing Funds Appropriated.**

In addition to the amount provided from taxes, the Controller shall make available for expenditure the amount of actual receipts from special funds whose receipts are continuously appropriated as provided in the Administrative and Municipal Codes.

#### **SECTION 5.3 Multi-Year Revenues.**

In connection with money received in one fiscal year for departmental services to be performed in a subsequent year, the Controller is authorized to establish an account for

depositing revenues which are applicable to the ensuing fiscal year, said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

#### **SECTION 5.4 Contracting Funds.**

All money received in connection with contracts under which a portion of the moneys received is to be paid to the contractors and the remainder of the moneys received inures to the City and County shall be deposited in the Treasury.

(a) That portion of the money received that under the terms of the contract inures to the City and County shall be deposited to the credit of the appropriate fund.

(b) That portion of the money received that under the terms of the contracts is to be paid to the contractor shall be deposited in special accounts and is hereby appropriated for said purposes.

#### **SECTION 5.5 Real Estate Services.**

Rents received from properties acquired or held in trust for specific purposes are hereby appropriated to the extent necessary for maintenance of said properties, including services of the General Services Agency.

Moneys received from lessees, tenants or operators of City-owned property for the specific purpose of real estate services relative to such leases or operating agreements are hereby appropriated to the extent necessary to provide such services.

#### **SECTION 5.6 Collection Services.**

In any contracts for the collection of unpaid bills for services rendered to clients, patients or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to the provisions of Administrative Code Section 10.37 and 10.38, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the various divisions and institutions of the Department of Public Health to record such recoveries. Any percentage of the amounts, not to exceed 25 percent, recovered from such unpaid bills by a contractor is hereby appropriated to pay the costs of said contract. The Controller is authorized and is hereby directed to establish appropriate accounts to record total collections and contract payments relating to such unpaid bills.

#### **SECTION 5.7 Contract Amounts Based on Savings.**

When the terms of a contract provide for payment amounts to be determined by a percentage of cost savings or previously unrecognized revenues, such amounts as are actually realized from either said cost savings or unrecognized revenues are hereby appropriated to the extent necessary to pay contract amounts due. The Controller is authorized and is hereby directed to establish appropriate accounts to record such transactions.

#### **SECTION 5.8 Collection and Legal Services.**

In any contracts between the City Attorney's Office and outside counsel for legal services in connection with the prosecution of actions filed on behalf of the City or for assistance in

the prosecution of actions that the City Attorney files in the name of the People, where the fee to outside counsel is contingent on the recovery of a judgment or other monies by the City through such action, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the City Attorney's Office to record such recoveries. A percentage of such recoveries, not to exceed 25 percent plus the amount of any out-of-pocket costs the Controller determines were actually incurred to prosecute such action, is hereby appropriated from the amount of such recoveries to pay the contingent fee due to such outside counsel under said contract and any costs incurred by the City or outside counsel in prosecuting the action. The Controller is authorized and hereby directed to establish appropriate accounts to record total collections and contingent fee and cost payments relating to such actions. The City Attorney as verified by the Controller shall report to the Board of Supervisors annually on the collections and costs incurred under this provision, including the case name, amount of judgment, the fund which the judgment was deposited, and the total cost of and funding source for the legal action.

#### **SECTION 6. Bond Interest and Redemption.**

In the event that estimated receipts from other than utility revenues, but including amounts from ad-valorem, taxes shall exceed the actual requirements for bond interest and redemption, said excess shall be transferred to a General Bond Interest and Redemption Reserve account. The Bond Interest and Redemption Reserve is hereby appropriated to meet debt service requirements including printing of bonds, cost of bond rating services and the legal opinions approving the validity of bonds authorized to be sold not otherwise provided for herein.

Issuance, legal and financial advisory service costs, including the reimbursement of departmental services in connection therewith, for debt instruments issued by the City and County, to the extent approved by the Board of Supervisors in authorizing the debt, may be paid from the proceeds of such debt and are hereby appropriated for said purposes.

#### **SECTION 7. Allotment Controls.**

Since several items of expenditures herein appropriated are based on estimated receipts, income or revenues which may not be fully realized, it shall be incumbent upon the Controller to establish a schedule of allotments, of such duration as the Controller may determine, under which the sums appropriated to the several departments shall be expended. The Controller shall revise such revenue estimates periodically. If such revised estimates indicate a shortage, the Controller shall hold in reserve an equivalent amount of the corresponding expenditure appropriations set forth herein until the collection of the amounts as originally estimated is assured, and in all cases where it is provided by the Charter that a specified or minimum tax shall be levied for any department the amount of appropriation herein provided derived from taxes shall not exceed the amount actually produced by the levy made for such department.

The Controller in issuing payments or in certifying contracts, purchase orders or other encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted portions of appropriation items to be available for encumbrance or expenditure and shall not approve the incurring of liability under any allotment in excess of the amount of such

allotment. In case of emergency or unusual circumstances which could not be anticipated at the time of allotment, an additional allotment for a period may be made on the recommendation of the department head and the approval of the Controller. After the allotment schedule has been established or fixed, as heretofore provided, it shall be unlawful for any department or officer to expend or cause to be expended a sum greater than the amount set forth for the particular activity in the said allotment schedule so established, unless an additional allotment is made, as herein provided.

Allotments, liabilities incurred and expenditures made under expenditure appropriations herein enumerated shall in no case exceed the amount of each such appropriation, unless the same shall have been increased by transfers or supplemental appropriations made in the manner provided by Section 9.105 of the Charter.

#### **SECTION 7.1 Prior Year Encumbrances.**

The Controller is hereby authorized to establish reserves for the purpose of providing funds for adjustments in connection with liquidation of encumbrances and other obligations of prior years.

#### **SECTION 7.2 Equipment Defined.**

Funds for the purchase of items of equipment having a significant value of over \$5,000 and a useful life of three years and over shall only be purchased from appropriations specifically provided for equipment or lease-purchased equipment, including equipment from capital projects. Departments may purchase additional or replacement equipment from previous equipment or lease-purchase appropriations, or from citywide equipment and other non-salary appropriations, with approval of the Mayor's Office and the Controller.

Where appropriations are made herein for the purpose of replacing automotive and other equipment, the equipment replaced shall be surrendered to the Department of Administrative Services and shall be withdrawn from service on or before delivery to departments of the new automotive equipment. When the replaced equipment is sold, in lieu of being traded-in, the proceeds shall be deposited to a revenue account of the related fund. Provided, however, that so much of said proceeds as may be required to affect the purchase of the new equipment is hereby appropriated for the purpose. Funds herein appropriated for automotive equipment shall not be used to buy a replacement of any automobile superior in class to the one being replaced unless it has been specifically authorized by the Board of Supervisors in the making of the original appropriation.

Appropriations of equipment from current funds shall be construed to be annual appropriations and unencumbered balances shall lapse at the close of the fiscal year.

#### **SECTION 7.3 Enterprise Deficits.**

Funds appropriated herein to meet estimated enterprise deficits shall be made available to each such enterprise only to the extent that an actual deficit shall exist and not to exceed the amount herein provided. Any amount not required for the purpose of meeting an enterprise fund deficit shall be transferred back to the General Fund at the end of each fiscal year. Provided, however, that the Board of Supervisors, in the annual budget, may

approve appropriating such amounts to fund the activities of the enterprise in the succeeding fiscal year.

### **SECTION 8. Expenditure Estimates.**

Where appropriations are made for specific projects or purposes which may involve the payment of salaries or wages, the head of the department to which such appropriations are made, or the head of the department authorized by contract or interdepartmental order to make expenditures from each such appropriation, shall file with the Controller, when requested, an estimate of the amount of any such expenditures to be made during the ensuing period.

### **SECTION 8.1 State and Federal Funds.**

The Controller is authorized to increase Federal and State funds that may be claimed due to new General Fund expenditures appropriated by the Board of Supervisors. The Director of Human Resources is authorized to add civil service positions required to implement the programs authorized by these funds. The Controller and the Director of Human Resources shall report to the Board of Supervisors any actions taken under this authorization before the Board acts on the Annual Appropriation and Annual Salary Ordinances.

### **SECTION 8.2 State and Federal Funding Restorations.**

If additional State or Federal funds are allocated to the City and County of San Francisco to backfill State reductions, the Controller shall backfill any funds appropriated to any program to the General Reserve.

### **SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls**

Upon receiving Controller estimates of revenue shortfalls that exceed the value of the General Reserve and any other allowances for revenue shortfalls in the adopted City budget, the Mayor shall inform the Board of Supervisors of actions to address this shortfall. The Board of Supervisors may adopt an ordinance to reflect the Mayor's proposal or alternative proposals in order to balance the budget.

### **SECTION 9. Interdepartmental Services.**

The Controller is hereby authorized and directed to prescribe the method to be used in making payments for interdepartmental services in accordance with the provisions of Section 3.105 of the Charter, and to provide for the establishment of interdepartmental reserves which may be required to pay for future obligations which result from current performances. Whenever in the judgment of the Controller, the amounts which have been set aside for such purposes are no longer required or are in excess of the amount which is then currently estimated to be required, the Controller shall transfer the amount no longer required to the fund balance of the particular fund of which the reserve is a part. Provided further that no expenditure shall be made for personnel services, rent, equipment and capital outlay purposes from any interdepartmental reserve or work order fund without specific appropriation by the Board of Supervisors.

The amount detailed in departmental budgets for services of other City departments cannot be transferred to other spending categories without prior agreement from both the requesting and performing departments.

The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may adjust charges or fees for services that may be authorized by the Board of Supervisors for the administration of the Computer Store. Such fees are hereby appropriated for that purpose.

**SECTION 10. Positions in the City Service.**

Department heads shall not make appointments to any office or position until the Controller shall certify that funds are available.

Funds provided herein for salaries or wages may, with the approval of the Controller, be used to provide for temporary employment when it becomes necessary to replace the occupant of a position while on extended leave without pay, or for the temporary filling of a vacancy in a budgeted position. The Controller is authorized to approve the use of existing salary appropriations within departments to fund permanent appointments of up to six months to backfill anticipated vacancies to ensure implementation of successful succession plans and to facilitate the transfer of mission critical knowledge. The Controller shall provide a report to the Board of Supervisors every six months enumerating permanent positions created under this authority.

Appointments to seasonal or temporary positions shall not exceed the term for which the Controller has certified the availability of funds.

The Controller shall be immediately notified of a vacancy occurring in any position.

**SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.**

Funds for personnel services may be transferred from any legally available source on the recommendation of the department head and approval by the Director of Administrative Services, Board or Commission, for departments under their respective jurisdiction, and on authorization of the Controller with the prior approval of the Human Resources Director for:

(a) Lump sum payments to officers, employees, police officers and fire fighters other than elective officers and members of boards and commissions upon death or retirement or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission rules.

(b) Payment of the supervisory differential adjustment, out of class pay or other negotiated premium to employees who qualify for such adjustment provided that the transfer of funds must be made from funds currently available in departmental personal service appropriations.

(c) Payment of any legal salary or fringe benefit obligations of the City and County including amounts required to fund arbitration awards.

(d) The Controller is hereby authorized to adjust salary appropriations for positions administratively reclassified or temporarily exchanged by the Human Resources Director provided that the reclassified position and the former position are in the same functional area.

(e) Positions may be substituted or exchanged between the various salary appropriations or position classifications when approved by the Human Resources Director as long as said transfers do not increase total departmental personnel service appropriations.

(f) The Controller is hereby authorized and directed upon the request of a department head and the approval by the Mayor's Office to transfer from any legally available funds amounts needed to fund legally mandated salaries, fringe benefits and other costs of City employees. Such funds are hereby appropriated for the purpose set forth herein.

(g) The Controller is hereby authorized to transfer any legally available funds to adjust salary and fringe benefit appropriations as required under reclassifications recommended by the Human Resources Director and approved by the Board of Supervisors in implementing the Management Compensation and Classification Plan.

Amounts transferred shall not exceed the actual amount required including the cost to the City and County of mandatory fringe benefits.

(h) Pursuant to California Labor Code Section 4850.4, the Controller is authorized to make advance payments from departments' salary accounts to employees participating in CalPERS who apply for disability retirement. Repayment of these advanced disability retirement payments from CalPERS and from employees are hereby appropriated to the departments' salary account.

(i) For purposes of defining terms in Administrative Code Section 3.18, the Controller is authorized to process transfers where such transfers are required to administer the budget through the following certification process: In cases where expenditures are reduced at the level of appropriation control during the Board of Supervisors phase of the budget process, the Chair of the Budget Committee, on recommendation of the Controller, may certify that such a reduction does not reflect a deliberate policy reduction adopted by the Board. The Mayor's Budget Director may similarly provide such a certification regarding reductions during the Mayor's phase of the budget process.

#### **SECTION 10.2 Professional Services Contracts.**

Funds appropriated for professional service contracts may be transferred to the account for salaries on the recommendation of the department head for the specific purpose of using City personnel in lieu of private contractors with the approval of the Human Resources Director and the Mayor and the certification by the Controller that such transfer of funds would not increase the cost of government.

#### **SECTION 10.3 Surety Bond Fund Administration.**

The Controller is hereby authorized to allocate funds from capital project appropriations to the San Francisco Self-Insurance Surety Bond Fund, as governed by Administrative Code Section 10.100-317 and in accordance with amounts determined pursuant to Administrative Code Section 14B.16.

**SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).**

The Controller is authorized and directed to transfer from the Salary and Benefits Reserve, or any legally available funds, amounts necessary to adjust appropriations for salaries and related mandatory fringe benefits of employees whose compensation is pursuant to Charter Sections A8.403 (Registered Nurses), A8.404 (Transit Operators), A8.409 (Miscellaneous Employees), A8.405 and A8.590-1 through A8.590-5 (Police and Firefighters), revisions to State Law, and/or collective bargaining agreements adopted pursuant to the Charter or arbitration award. The Controller and Director of Human Resources are further authorized and directed to adjust the rates of compensation to reflect current pay rates for any positions affected by the foregoing provisions.

Adjustments made pursuant to this section shall reflect only the percentage increase required to adjust appropriations to reflect revised salary and premium pay requirements above the funding level established in the adopted budget of the respective departments.

The Controller is authorized and directed to transfer from reserves or any legally available funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of Understanding or arbitration awards. The Controller's Office shall report to the Budget and Finance Committee on the status of the Salary and Benefits Reserve, including amounts transferred to individual City Departments and remaining Reserve balances, following the first quarter of FY 2009-10 and as part of the Controller's Six and Nine Month Budget Status Reports.

**SECTION 10.5 MOUs to be Reflected in Department Budgets.**

Should the City and County adopt an MOU with a recognized employee bargaining organization during the fiscal year which has fiscal effects, the Controller is authorized and directed to reflect the budgetary impact of said MOU in departmental appropriations by transferring amounts to or from the Salary and Benefits Reserve, or, for self-supporting or restricted funds, to or from the respective unappropriated fund balance account. All amounts transferred pursuant to this section are hereby appropriated for the purpose.

**SECTION 10.6 Funding Memoranda of Understanding (MOUs).**

Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of Understanding or has not contested an arbitration award with recognized employee organizations and said memoranda or award contains provisions requiring the expenditure of funds, the Controller, on the recommendation of the Human Resources Director, shall reserve sufficient funds to comply with such provisions and such funds are hereby appropriated for such purposes. The Controller is hereby authorized to make such transfers from funds hereby reserved or legally available as may be required to make funds available to departments to carry out the purposes required by the Memoranda of Understanding or arbitration award.



**SECTION 10.7 Fringe Benefit Rate Adjustments.**

Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The Controller is authorized and is hereby directed to transfer between departmental appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

When the Controller determines that prepayment of the employer share of pension contributions is likely to be fiscally advantageous, the Controller is authorized to adjust appropriations and transfers in order to make and reconcile such prepayments.

**SECTION 10.8 Police Department Uniformed Positions.**

Positions in the Police Department for each of the various ranks that are filled based on the educational attainment of individual officers may be filled interchangeably at any level within the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The Controller and Director of Human Resources are hereby authorized to adjust payrolls, salary ordinances and other documents, where necessary, to reflect the current status of individual employees; provided however, that nothing in this section shall authorize an increase in the total number of positions allocated to any one rank or to the Police Department.

**SECTION 10.9 Holidays, Special Provisions.**

Whenever any day is declared to be a holiday by proclamation of the Mayor after such day has heretofore been declared a holiday by the Governor of the State of California or the President of the United States, the Controller, with the approval of the Mayor's Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

**SECTION 10.10 Litigation Reserve, Payments.**

The Controller is authorized and directed to transfer from the Reserve for Litigation Account for General Fund supported departments or from any other legally available funds for other funds, amounts required to make payments required to settle litigation against the City and County of San Francisco that has been recommended by the City Attorney and approved by the Board of Supervisors in the manner provided in the Charter. Such funds are hereby appropriated for the purposes set forth herein.

**SECTION 10.11 Changes in Health Services Eligibility.**

Should the Board of Supervisors amend Administrative Code Section 16.700 to change the eligibility in the City's Health Service System, the Controller is authorized and directed to transfer from any legally available funds or the Salary and Fringe Reserve for the amount necessary to provide health benefit coverage not already reflected in the departmental budgets.

**SECTION 11. Funds Received for Special Purposes, Trust Funds.**

The Controller is hereby authorized and directed to continue the existing special and trust funds, revolving funds, and reserves and the receipts in and expenditures from each such

fund are hereby appropriated in accordance with law and the conditions under which each such fund was established.

The Controller is hereby authorized and directed to set up additional special and trust funds and reserves as may be created by either additional grants and bequests or under other conditions and the receipts in each fund are hereby appropriated in accordance with law for the purposes and subject to the conditions under which each such fund was established.

**SECTION 11.1 Special and Trust Funds Appropriated.**

Whenever the City and County of San Francisco shall receive for a special purpose from the United States of America, the State of California, or from any public or semi-public agency, or from any private person, firm or corporation, any moneys, or property to be converted into money, the Controller shall establish a special fund or account evidencing the said moneys so received and specifying the special purposes for which they have been received and for which they are held, which said account or fund shall be maintained by the Controller as long as any portion of said moneys or property remains.

Recurring grant funds which are detailed in departmental budget submissions and approved by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met the requirements of Administrative Code Section 10.170 for the approval to apply for, receive and expend said funds and shall be construed to be funds received for a specific purpose as set forth in this section. Positions specifically approved by granting agencies in said grant awards may be filled as though said positions were included in the annual budget and Annual Salary Ordinance, provided however that the tenure of such positions shall be contingent on the continued receipt of said grant funds. Individual grants may be adjusted by the Controller to reflect actual awards made if granting agencies increase or decrease the grant award amounts estimated in budget submissions.

The expenditures necessary from said funds or said accounts as created herein, in order to carry out the purpose for which said moneys or orders have been received or for which said accounts are being maintained, shall be approved by the Controller and said expenditures are hereby appropriated in accordance with the terms and conditions under which said moneys or orders have been received by the City and County of San Francisco, and in accordance with the conditions under which said funds are maintained.

The Controller is authorized to adjust transfers to the San Francisco Capital Planning Fund, established by Administrative Code Section 10.100-286, to account for final capital project planning expenditures reimbursed from approved sale of bonds and other long term financing instruments.

**SECTION 11.2 Insurance Recoveries.**

Any moneys received by the City and County of San Francisco pursuant to the terms and conditions of any insurance policy are hereby appropriated and made available to the general city or specific departments for associated costs or claims.

**SECTION 11.3 Bond Premiums.**

Premiums received from the sale of bonds are hereby appropriated for bond interest and redemption purposes of the issue upon which it was received.

**SECTION 11.4 Ballot Arguments.**

Receipts in and expenditures for payment for the printing of ballot arguments, are hereby appropriated in accordance with law and the conditions under which this appropriation is established.

**SECTION 11.5 Tenant Overtime.**

Whenever employees of departments are required to work overtime on account of services required by renters, lessees or tenants of City-owned or occupied properties, or recipients of services from City departments, in connection with such properties the cost of such overtime employment shall be collected by the departments from the requesters of said services and shall be deposited with the Treasurer to the credit of departmental appropriations. All moneys deposited therein are hereby appropriated for such purpose.

**SECTION 11.6 Refunds.**

The Controller is hereby authorized and directed to set up appropriations for refunding amounts deposited in the Treasury in excess of amounts due, and the receipts and expenditures from each are hereby appropriated in accordance with law. Whereby State statute, local ordinance or court order, interest is payable on amounts to be refunded, in the absence of appropriation therefore, such interest is herewith appropriated from the unappropriated interest fund or interest earnings of the fund involved. The Controller is authorized, and funds are hereby appropriated, to refund overpayments and any mandated interest or penalties from State, Federal and local agencies when audits or other financial analyses determine that the City has received payments in excess of amounts due.

**SECTION 11.7 Arbitrage.**

The Controller is hereby authorized and directed to refund excess interest earnings on bond proceeds (arbitrage) when such amounts have been determined to be due and payable under applicable Internal Revenue Service regulations. Such arbitrage refunds shall be charged in the various bond funds in which the arbitrage earnings were recorded and such funds are hereby appropriated for the purpose.

**SECTION 11.8 Damage Recoveries.**

Moneys received as payment for damage to City-owned property and equipment are hereby appropriated to the department concerned to pay the cost of repairing such equipment or property. Moneys received as payment for liquidated damages in a City-funded project are appropriated to the department incurring costs of repairing or abating the damages. Any excess funds, and any amount received for damaged property or equipment which is not to be repaired shall be credited to a related fund.

**SECTION 11.9 Purchasing Damage Recoveries.**

That portion of funds received pursuant to the provisions of Administrative Code Section 21.33 - failure to deliver article contracted for - as may be needed to affect the required

procurement are hereby appropriated for that purpose and the balance, if any, shall be credited the related fund.

**SECTION 11.10 Off-Street Parking Guarantees.**

Whenever the Board of Supervisors has authorized the execution of agreements with corporations for the construction of off-street parking and other facilities under which the City and County of San Francisco guarantees the payment of the corporations' debt service or other payments for operation of the facility, it shall be incumbent upon the Controller to reserve from parking meter or other designated revenues sufficient funds to provide for such guarantees. The Controller is hereby authorized to make payments as previously guaranteed to the extent necessary and the reserves approved in each Annual Appropriation Ordinance are hereby appropriated for the purpose. The Controller shall notify the Board of Supervisors annually of any payments made pursuant to this Section.

**SECTION 11.11 Hotel Tax – Special Situations.**

The Controller is hereby authorized and directed to make such interfund transfers or other adjustments as may be necessary to conform budget allocations to the requirements of the agreements and indentures of the 1994 Lease Revenue and/or San Francisco Redevelopment Agency Hotel Tax Revenue Bond issues.

**SECTION 11.12 Local Transportation Agency Fund.**

Local transportation funds are hereby appropriated pursuant to the Government Code.

**SECTION 11.13 Insurance.**

The Controller is hereby authorized to transfer to the City Risk Manager any amounts indicated in the budget estimate and appropriated hereby for the purchase of insurance or the payment of insurance premiums.

**SECTION 11.14 Grants to Commission on Aging and Child Support Services.**

The Commission on Aging and the Department of Child Support Services are authorized to receive and expend available federal and state contributions and grant awards for their target populations. The Controller is hereby authorized and directed to make the appropriate entries to reflect the receipt and expenditure of said grant award funds and contributions.

**SECTION 11.15 FEMA, OES, Other Reimbursements.**

Whenever the City and County recovers funds from any federal or state agency as reimbursement for the cost of damages resulting from earthquakes and other disasters for which the Mayor has declared a state of emergency, such funds are hereby appropriated for the purpose. The Controller is authorized to transfer such funds to the credit of the departmental appropriation which initially incurred the cost, or, if the fiscal year in which the expenses were charged has ended, to the credit of the fund which incurred the expenses. Revenues received from other governments as reimbursement for mutual aid provided by City departments are hereby appropriated for services provided.

**SECTION 11.16 Interest on Grant Funds.**

Whenever the City and County earns interest on funds received from the State of California or the federal government and said interest is specifically required to be expended for the purpose for which the funds have been received, said interest is hereby appropriated in accordance with the terms under which the principal is received and appropriated.

**SECTION 11.17 Treasurer – Banking Agreements.**

Whenever the Treasurer finds that it is in the best interest of the City and County to use either a compensating balance or fee for service agreement to secure banking services that benefit all participants of the pool, any funds necessary to be paid for such agreement are to be charged against interest earnings and such funds are hereby appropriated for the purpose.

The Treasurer may offset banking charges that benefit all participants of the investment pool against interest earned by the pool. The Treasurer shall allocate other bank charges and credit card processing to Departments or pool participants that benefit from those services. The Controller may transfer funds appropriated in the budget to general fund Departments as necessary to support allocated charges.

**SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).**

Receipts in and expenditures from accounts set up for the acquisition and operation of City-owned buildings including, but not limited to 25 Van Ness Avenue and 1660 Mission Street, are hereby appropriated for the purposes set forth in the various bond indentures through which said properties were acquired.

**SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.**

The Controller is hereby authorized to make adjustments to departmental budgets as part of the year-end closing process to conform amounts to the Charter provisions and generally accepted principles of financial statement presentation.

**SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.**

The Controller is authorized to establish or adjust fund type definitions for restricted, committed or assigned revenues and expenditures, in accordance with the requirements of Governmental Accounting Standards Board Statement 54. These changes will be designed to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Reclassification of funds shall be reviewed by the City's outside auditors during their audit of the City's financial statements.

**SECTION 11.21 State Local Public Safety Fund.**

Amounts received from the State Local Public Safety Fund (Sales Taxes) for deposit to the Public Safety Augmentation Fund shall be transferred to the General Fund for use in meeting eligible costs of public safety as provided by State law and said funds are appropriated for said purposes.

Said funds shall be allocated to support public safety department budgets, but not specific appropriation accounts, and shall be deemed to be expended at a rate of 75% of eligible

departmental expenditures up to the full amount received. The Controller is hereby directed to establish procedures to comply with state reporting requirements.

**SECTION 11.22 Laguna Honda Employee Development Account.**

The Controller is authorized and directed to set up special funds as may be required to receive employee, corporate and private donations made for the purpose of funding employee training and development. Donated funds for employee development will be automatically appropriated for such purpose, and shall be maintained in the City's financial systems.

**SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.**

Loan repayments, proceeds of property sales in cases of defaulted loans, and interest earnings in special revenue funds designated for affordable housing are hereby appropriated for affordable housing program expenditures, including payments from loans made by the former San Francisco Redevelopment Agency and transferred to the Mayor's Office of Housing and Community Development, the designated the housing successor agency. Expenditures shall be subject to the conditions under which each such fund was established.

**SECTION 11.24 Developer Agreement Implementation Costs.**

The Controller is hereby authorized to appropriate reimbursements of City costs incurred to implement development agreements approved by the Board of Supervisors, including but not limited to City staff time, consultant services and associated overhead costs to conduct plan review, inspection, and contract monitoring, and to draft, negotiate, and administer such agreements. This provision does not apply to development impact fees or developer exactions, which shall be appropriated by the Board of Supervisors.

**SECTION 12. Special Situations.**

**SECTION 12.1 Revolving Funds.**

Surplus funds remaining in departmental appropriations may be transferred to fund increases in revolving funds up to the amount authorized by the Board of Supervisors if said Board, by ordinance, has authorized an increase in said revolving fund amounts.

**SECTION 12.2 Interest Allocations.**

Interest shall not be allocated to any special, enterprise, or trust fund or account unless said allocation is required by Charter, state law or specific provision in the legislation that created said fund. Any interest earnings not allocated to special, enterprise or trust funds or accounts shall be credited, by the Controller, to General Fund Unallocated Revenues.

**SECTION 12.3 Property Tax.**

Consistent with the State Teeter Plan requirements, the Board of Supervisors elects to continue the alternative method of distribution of tax levies and collections in accordance with Revenue and Taxation Code Section 4701. The Board of Supervisors directs the Controller to maintain the Teeter Tax Losses Reserve Fund at an amount not less than 1% of the total of all taxes and assessments levied on the secured roll for that year for participating entities in the county as provided by Revenue and Taxation Code Section

4703. The Board of Supervisors authorizes the Controller to make timely property tax distributions to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, and City and County of San Francisco Infrastructure Financing Districts as approved by the Board of Supervisors through the budget, through development pass-through contracts, through tax increment allocation pledge agreements and ordinances, and as mandated by State law.

The Controller is authorized to adjust the budget to conform to assumptions in final approved property tax rates and to make debt service payments for approved general obligation bonds accordingly.

The Controller is authorized and directed to recover costs from the levy, collection and administration of property taxes.

**SECTION 12.4 New Project Reserves.**

Where this Board has set aside a portion of the General Reserve for a new project or program approved by a supplemental appropriation, any funds not required for the approved supplemental appropriation shall be returned to the General Fund General Reserve by the Controller.

**SECTION 12.5 Aid Payments.**

Aid paid from funds herein provided and refunded during the fiscal year hereof shall be credited to, and made available in, the appropriation from which said aid was provided.

**SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health Revenues, and Realignment Funding to Offset for Low Income Health Programs.**

To more accurately reflect the total net budget of the Department of Public Health, this ordinance shows net revenues received from certain State and Federal health programs. Funds necessary to participate in such programs that require transfer payments are hereby appropriated. The Controller is authorized to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for health services for low income individuals.

**SECTION 12.7 Municipal Transportation Agency.**

Consistent with the provisions of Proposition E and Proposition A creating the Municipal Transportation Agency and including the Parking and Traffic function as a part of the Municipal Transportation Agency, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

**SECTION 12.8 Treasure Island Authority.**

Should the Treasure Island property be conveyed and deed transferred from the Federal Government, the Controller is hereby authorized to make budgetary adjustments necessary to ensure that there is no General Fund impact from this conveyance.

**SECTION 12.9 Hetch Hetchy Power Stabilization Fund.**

Hetch Hetchy has entered into a long-term agreement to purchase a fixed amount of power. Any excess power from this contract will be sold back to the power market.

To limit Hetch Hetchy's risk from adverse market conditions in the future years of the contract, the Controller is authorized to establish a power stabilization account that reserves any excess revenues from power sales in the early years of the contract. These funds may be used to offset potential losses in the later years of the contract. The balance in this fund may be reviewed and adjusted annually.

The power purchase amount reflected in the department's expenditure budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase appropriations may be increased by the Controller to reflect the pass through costs of power purchased for resale under long-term fixed contracts previously approved by the Board of Supervisors.

**SECTION 12.10 Closure of Special Funds, Projects, and Accounts**

In accordance with Administrative Code Section 10.100-1(d), if there has been no expenditure activity for the past two fiscal years, a special fund or project can be closed and repealed. The Controller is hereby authorized and directed to reconcile and balance funds, projects and accounts. The Controller is directed to create a clearing account for the purpose of balancing surpluses and deficits in such funds, projects and accounts, and funding administrative costs incurred to perform such reconciliations.

**SECTION 12.11 Charter-Mandated Baseline Appropriations.**

The Controller is authorized to increase or reduce budgetary appropriations as required by the Charter for baseline allocations to align allocations to the amounts required by formula based on actual revenues received during the fiscal year. Departments must obtain Board of Supervisors' approval prior to any expenditure supported by increasing baseline allocations as required under the Charter and the Municipal Code.

**SECTION 12.12 Parking Tax Allocation.**

The Controller is authorized to increase or decrease final budgetary allocation of parking tax in-lieu transfers to reflect actual collections to the Municipal Transportation Agency. The Municipal Transportation Agency must obtain Board of Supervisors' approval prior to any expenditure supported by allocations that accrue to the Agencies that are greater than those already appropriated in the Annual Appropriation Ordinance.

**SECTION 12.13 Former Redevelopment Agency Funds.**

Pursuant to Board of Supervisors Ordinance 215-12, the Successor Agency to the San Francisco Redevelopment Agency (also known as the Office of Community Investment and Infrastructure, or OCII) is a separate legal entity from the City and its budget is subject to separate approval by resolution of the Board of Supervisors. The Controller is authorized to transfer funds and appropriation authority between and within accounts related to former San Francisco Redevelopment Agency fund balances to serve the accounting requirements of the OCII, the Port, the Mayor's Office of Housing and the City



Administrator's office and to comply with State requirements and applicable bond covenants.

The Purchaser is authorized to allow the OCII and Departments to follow applicable contracting and purchasing procedures of the former SFRA and waive inconsistent provisions of the San Francisco Administrative Code when managing contracts and purchasing transactions related to programs formerly administered by the SFRA.

If during the course of the budget period, the OCII requests Departments to provide additional services beyond budgeted amounts and the Controller determines that the Successor Agency has sufficient additional funds available to reimburse Departments for such additional services, the Departmental expenditure authority to provide such services is hereby appropriated.

When 100% of property tax increment revenues for a redevelopment project area are pledged based on an agreement that constitutes an enforceable obligation, the Controller will increase or decrease appropriations to match actual revenues realized for the project area.

The Mayor's Office of Housing is authorized to act as the fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of Directors.

#### **SECTION 12.14 CleanPowerSF.**

CleanPowerSF customer payments and all other associated revenues deposited in the CleanPowerSF special revenue fund are hereby appropriated for fiscal years 2018-19 and 2019-20 in the amounts actually received by the City and County in such fiscal year. Estimated amounts of those appropriations are provided for information only. The Controller is authorized to disburse the revenues appropriated by this section as well as those appropriated yet unspent from prior fiscal years to pay power purchase obligations and other operating costs as provided in the program plans and annual budgets, as approved by the Board of Supervisors for the purposes authorized therein. Estimated customer revenues are \$112,415,632 in fiscal year 2018-19 and \$156,864,143 in fiscal year 2019-20.

#### **SECTION 13. Treasure Island Development Authority.**

The budget for the Treasure Island Development Authority is subject to separate approval by resolution of the Board of Supervisors. Work performed by City departments for the Treasure Island Development Authority may also be reflected in the City's budget. Administrative support to the Treasure Island Development Authority shall be performed by the General Services Agency. The General Services Agency may include required positions and operating costs in its annual budget, funded by the Treasure Island Development Authority.

#### **SECTION 14. Departments.**

The term department as used in this ordinance shall mean department, bureau, office, utility, agency, board or commission, as the case may be. The term department head as

used herein shall be the chief executive duly appointed and acting as provided in the Charter. When one or more departments are reorganized or consolidated, the former entities may be displayed as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

(a) The Public Utilities Commission shall be considered one entity for budget purposes and for disbursement of funds within each of the enterprises. The entity shall retain its enterprises, including Water, Hetch Hetchy, Wastewater, and the Public Utilities Commission, as separate utility fund enterprises under the jurisdiction of the Public Utilities Commission and with the authority provided by the Charter. This section shall not be construed as a merger or completion of the Hetch Hetchy Project, which shall not be deemed completed until a specific finding of completion has been made by the Public Utilities Commission. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

(b) There shall be a General Services Agency, headed by the City Administrator, including the Department of Public Works, the Department of Telecommunication and Information Services, and the Department of Administrative Services

The City Administrator shall be considered one entity for budget purposes and for disbursement of funds. This budgetary structure does not affect the separate legal status of the departments placed within the entity: Administrative Services, Medical Examiner, Convention and Facilities Management, and Animal Care and Control. Each of these departments shall retain the duties and responsibilities of departments as provided in the Charter and the Administrative Code, including but not limited to appointing and contracting authority.

(c) There shall be a Human Services Agency, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Human Services Agency shall be two departments: (1) the Department of Human Services, under the Human Services Commission, and (2) the Department of Aging and Adult Services ("DAAS"), under the Mayor, includes Adult Protective Services, the Public Administrator/Public Guardian, the Mental Health Conservator, the Office on Aging, the County Veterans' Service Officer, and the In-Home Supportive Services Program. This budgetary structure does not affect the legal status or structure of the two departments, unless reorganized under Charter Section 4.132. The Director of Human Resources and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department to the other. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The departments within the Human Services Agency shall coordinate with each other and with the Commission on Aging to improve delivery of services, increase administrative efficiencies and eliminate duplication of efforts. To this end, they may share staff and facilities. The Commission on Aging shall remain the Area Agency on Aging. This

coordination is not intended to diminish the authority of the Commission on Aging over matters under the jurisdiction of the Commission.

The Director of the Commission on Aging also may serve as the department head for DAAS, and/or as a deputy director for the Department of Human Services, but shall receive no additional compensation by virtue of an additional appointment. If an additional appointment is made, it shall not diminish the authority of the Commission on Aging over matters under the jurisdiction of the Commission.

The Department of Homelessness and Supportive Housing (HOM) is an office of the City until the Board of Supervisors adopts an ordinance authorizing the creation of a separate department. The appropriation summary contained herein referring to HOM is for display purposes only.

#### **SECTION 15. Travel Reimbursement and Cell Phone Stipends.**

The Controller shall establish rules for the payment of all amounts payable for travel for officers and employees, and for the presentation of such vouchers as he shall deem proper in connection with expenditures made pursuant to said Section. No allowance shall be made for traveling expenses provided for in this ordinance unless funds have been appropriated or set aside for such expenses in accordance with the provisions of the Charter.

The Controller may advance the sums necessary for traveling expenses, but proper account and return must be made of said sums so advanced by the person receiving the same within ten days after said person returns to duty in the City and County of San Francisco, and failure on the part of the person involved to make such accounting shall be sufficient cause for the Controller to withhold from such persons pay check or checks in a sum equivalent to the amount to be accounted.

In consultation with the Director of Human Resources, the Controller shall establish rules and parameters for the payment of monthly stipends to officers and employees who use their own cell phones to maintain continuous communication with their workplace, and who participate in a Citywide program that reduces costs of City-owned cell phones.

#### **SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.**

The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for said purpose. The Controller is authorized to maintain an Audit and Adjustment Reserve to offset audit adjustments, and to balance expenditure accounts to conform to year-end balancing and year-end close requirements.

#### **SECTION 17. Airport Service Payment.**

The moneys received from the Airport's revenue fund as the Annual Service Payment provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City and

County of San Francisco to the Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

The Controller is hereby authorized and directed to transfer to the City's General Fund from the Airport revenue fund with the approval of the Airport Commission funds that constitute the annual service payment provided in the Airline - Airport Lease and Use Agreement in addition to the amount stated in the Annual Appropriation Ordinance.

On the last business day of the fiscal year, unless otherwise directed by the Airports Commission, the Controller is hereby authorized and directed to transfer all moneys remaining in the Airport's Contingency Account to the Airport's Revenue Fund. The Controller is further authorized and directed to return such amounts as were transferred from the Contingency Account, back to the Contingency Account from the Revenue Fund Unappropriated Surplus on the first business day of the succeeding fiscal year, unless otherwise directed by the Airports Commission.

**SECTION 18. Pooled Cash, Investments.**

The Treasurer and Controller are hereby authorized to transfer available fund balances within pooled cash accounts to meet the cash management of the City, provided that special and non-subsidized enterprise funds shall be credited interest earnings on any funds temporarily borrowed there from at the rate of interest earned on the City Pooled Cash Fund. No such cash transfers shall be allowed where the investment of said funds in investments such as the pooled funds of the City and County is restricted by law.

**SECTION 19. Matching Funds for Federal or State Programs.**

Funds contributed to meet operating deficits and/or to provide matching funds for federal or State aid (e.g. Medicaid under SB 855 or similar legislation for San Francisco General Hospital) are specifically deemed to be made exclusively from local property and business tax sources.

**SECTION 20. Advance Funding of Bond Projects – City Departments.**

Whenever the City and County has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue, or lease revenue bond issues or other legal obligations of the City and County, the Controller shall recover from bond proceeds or other available sources, when they become available, the amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

**SECTION 21. Advance Funding of Projects – Transportation Authority.**

Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of Part III of the Municipal Code of the City and County of San Francisco, the Controller is hereby authorized to make such

advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City and County General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

**SECTION 22. Controller to Correct Clerical Errors.**

The Controller is hereby authorized and directed to adjust interdepartmental appropriations, make transfers to correct objects of expenditures classifications and to correct clerical or computational errors as may be ascertained by the Controller to exist in the Annual Budget as adopted by the Board of Supervisors. The Controller shall file with the Clerk of the Board a list of such adjustments, transfers and corrections made pursuant to this Section.

The Controller is hereby authorized to make the necessary transfers to correct objects of expenditure classifications, and corrections in classifications made necessary by changes in the proposed method of expenditure.

**SECTION 22.1 Controller to Implement New Financial System.**

In order to complete implementation of the Financial System Replacement Project, the Controller shall have the authority to reclassify departments' appropriations to conform to the accounting structures established in the new system.

**SECTION 23. Transfer of State Revenues.**

The Controller is authorized to transfer revenues among City departments to comply with provisions in the State budget.

**SECTION 24. Use of Permit Revenues from the Department of Building Inspection.**

Permit revenue funds from the Department of Building Inspection that are transferred to other departments as shown in this budget shall be used only to fund the planning, regulatory, enforcement and building design activities that have a demonstrated nexus with the projects that produce the fee revenues.

**SECTION 25. Board of Supervisors Official Advertising Charges.**

The Board of Supervisors is authorized to collect funds from enterprise departments to place official advertising. The funds collected are automatically appropriated in the budget of the Board of Supervisors as they are received.

**SECTION 26. Work Order Appropriations.**

The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department, as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island

Development Authority, the School District, and the Community College. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

It is the policy of the Mayor and the Board of Supervisors to allocate costs associated with the replacement of the City's financial and purchasing system to all City Departments proportional to the departments' costs and financial requirements. In order to minimize new General Fund appropriations to complete the project, the Controller is authorized and directed to work with departments to identify efficiencies and savings in their financial and administrative operations to be applied to offset their share of the costs of this project, and is authorized to apply said savings to the project.

### **SECTION 26.1 Property Tax System**

In order to minimize new appropriations to the property tax system replacement project, the Controller is authorized and directed to apply operational savings from the offices of the Tax Collector, Assessor, and Controller to the project. No later than June 1, 2018 the Controller shall report to the Budget and Legislative Analyst's Office and Budget and Finance Committee on the specific amount of operational savings, including details on the source of such savings, in the budgets of Tax Collector, Assessor, and Controller that are re-allocated to the Property Tax System Replacement Project

### **SECTION 27. Fee Reserves and Deferrals.**

The Controller is authorized to establish fee reserve allocations for a given program to the extent that the cost of service exceeds the revenue received in a given fiscal year, including establishment of deferred revenue or reserve accounts.

### **SECTION 28. Close-Out of Reserved Appropriations.**

On an annual basis, the Controller shall report the status of all reserves, their remaining balances, and departments' explanations of why funding has not been requested for release. Continuation of reserves will be subject to consideration and action by the Budget and Finance Committee. The Controller shall close out reserved appropriations that are no longer required by the department for the purposes for which they were appropriated.

### **SECTION 28.1. Reserves Placed on Expenditures by Controller.**

Consistent with Charter Section 3.105(d), the Controller is authorized to reserve expenditures in the City's budget equal to uncertain revenues, as deemed appropriate by the Controller. The Controller is authorized to remove, transfer, and update reserves to expenditures in the budget as revenue estimates are updated and received in order to maintain City operations.

### **SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.**

Unless otherwise exempted in another section of the Administrative Code or Annual Appropriation Ordinance, and in accordance with Administrative Code Section 3.18, departments may transfer funds from one Board-approved capital project to another Board-approved capital project. The Controller shall approve transfers only if they do not materially change the size or scope of the original project. Annually, the Controller shall

report to the Board of Supervisors on transfers of funds that exceed 10% of the original appropriation to which the transfer is made.

The Controller is authorized to approve substitutions within equipment items purchased to equip capital facilities providing that the total cost is within the Board-approved capital project appropriation.

The Controller is authorized to transfer approved appropriations between departments to correctly account for capitalization of fixed assets.

**SECTION 30. Business Improvement Districts.**

Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City and County of San Francisco are hereby appropriated for fiscal years 2018-19 and 2019-20 in the respective amounts actually received by the City and County in such fiscal year for each such district. Estimated amounts of those appropriations for the business improvement districts identified are summarized in the chart below for information only.

The Controller is authorized to disburse the assessment revenues appropriated by this section to the respective Owners' Associations (as defined in Section 36614.5 of the Streets and Highways Code) for such districts as provided in the management district plans, resolutions establishing the districts, annual budgets and management agreements, as approved by the Board of Supervisors for each such district, for the purposes authorized therein. The Tourism Improvement District and Moscone Expansion Business Improvement District assessments are levied on gross hotel room revenue, not real property, and are collected and distributed by the Tax Collector's Office.

District/Resolution No./Special Assessment No.	FY 2018-19	FY 2019-20
Castro/Upper Market Community Benefit District, 582-05, 63	\$498,133	\$498,133
Central Market Community Benefit District, 631-06, 66	\$1,458,969	\$1,458,969
Civic Center Community Benefit District, 021-11, 31	\$828,893	\$828,893
Dogpatch & Northwest Potrero Hill Green Benefit District, 301-15, 33	\$584,753	\$584,753
Fisherman's Wharf Community Benefit District, 540-05, 64	\$695,045	\$695,045
Fisherman's Wharf Portside, 539-05, F-107	\$230,818	\$230,818
Greater Rincon Hill CBD, 299-15, 32	\$3,287,636	\$3,287,636
Greater Union Square Business Improvement District, 550-10, 57	\$3,551,533	\$3,551,533
Japantown Community Benefit District, 302-17, 47	\$393,701	\$393,701
Lower Polk Community Benefit District, 314-14, 74	\$839,148	\$839,148
Moscone Expansion Business Improvement District, 26-13	\$30,300,000	\$31,300,000
Noe Valley Community Benefit District, 583-05, 61	\$265,123	\$265,123
North of Market/Tenderloin Community Benefit District, 584-05, 62	\$1,089,904	\$1,089,904
Ocean Avenue, 587-10, 73	\$311,579	\$311,579
San Francisco Bay Restoration Authority, Measure AA, June 2016	\$2,377,296	\$2,377,296
Top of Broadway, 263-13, 76	\$108,178	\$108,178
Tourism Improvement District, 504-08, 75	\$25,200,000	\$26,100,000
Yerba Buena Community Benefit District, 330-08, 96	\$3,009,910	\$3,009,910

### **SECTION 31. Infrastructure Financing and Infrastructure Revitalization Financing Districts.**

Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors has formed Infrastructure Financing (IFD) and Infrastructure Revitalization Financing (IRFD) Districts within the City and County of San Francisco. The Board of Supervisors hereby authorizes the Controller to transfer funds and appropriation authority between and within accounts related to City and County of San Francisco IFDs and IRFDs to serve accounting and State requirements, the latest approved Infrastructure Financing Plan for a District, and applicable bond covenants.

When 100% of the portion of property tax increment normally appropriated to the City and County of San Francisco's General Fund or Special Revenue Fund or to the County's Educational Revenue Augmentation Fund (ERAF) is instead pledged, based on Board of Supervisors Ordinance, the Controller may increase or decrease appropriations to match



actual revenues realized for the IFD or IRFD. Any increases to appropriations would be consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD No / Title	Ordinance	Estimated Tax Increment	
		FY 2018-19	FY 2019-20
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 539,000	\$ 719,000
IFD 2 Port Infrastructure Financing District Project Area I (Mission Rock)	34-18	\$ -	\$ -
IRFD 1 Treasure Island Infrastructure Revitalization Financing District	21-17	\$ 148,000	\$ 1,066,000

### **SECTION 32. Labor Cost Contingency Reserve.**

Notwithstanding Section 7.3 of these provisions, seventy million dollars (\$70,000,000) of unassigned fund balance from fiscal year 2017-18 is hereby assigned to a budget contingency reserve for the purpose of managing costs related to wage and salary provisions negotiated in the City's labor contracts in fiscal year 2019-20, and to manage volatility in employee health and pension benefit costs. This assignment shall not be included in the calculations of deposits to the Budget Stabilization Reserve as required in Administrative Code Section 10.60 (c).

### **SECTION 33. State and Federal Revenue Risk Reserve.**

Forty million dollars (\$40,000,000) of unassigned fund balance from fiscal year 2017-18 is hereby assigned to a budget contingency reserve for the purpose of managing state, federal and other revenue uncertainty during the term of the proposed budget. This assignment shall not be included in the calculations of deposits to the Budget Stabilization Reserve as required in Administrative Code Section 10.60 (c).

### **SECTION 34. Transbay Joint Powers Authority Financing.**

Sources received for purposes of payment of debt service for the approved and issued Transbay Community Facilities District special tax bonds and the approved and drawn City bridge loan to the Transbay Joint Powers Authority are hereby appropriated.

### **SECTION 35. Implementation of Proposed November 2018 Ballot Measure to Dedicate Hotel Tax Proceeds.**

This ordinance assumes hotel tax revenue allocations and expenditures necessary to conform with the provisions contained in Board of Supervisors File No. 180122 titled "Initiative Ordinance – Business and Tax Regulations and Administrative Codes – Hotel Tax Allocations," which is proposed to be placed on the November 2018 ballot and would, if approved, dedicate hotel taxes for the purposes stated in the measure effective January 1, 2019. Should the measure fail, the Controller is directed to adjust the budget to increase transfers from the General Fund to the Grants for the Arts, the Cultural Equity Endowment and Cultural Centers to support existing expenditures in the second half of fiscal year 2018-19.



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RECEIVED  
BOARD OF SUPERVISORS  
SAN FRANCISCO

# The Police Commission

CITY AND COUNTY OF SAN FRANCISCO

2018 JUN 12 AM 9:45

BY AB

THOMAS MAZZUCCO  
Vice President

PETRA DeJESUS  
Commissioner

ROBERT M. HIRSCH  
Commissioner

JOHN HAMASAKI  
Commissioner

CINDY ELIAS  
Commissioner

June 7, 2018

Honorable Board of Supervisors  
City Hall, Room 244  
#1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102

Sergeant Rachael Kilshaw  
Secretary

Dear Honorable Supervisors:

At the meeting of the Police Commission on Wednesday, June 6, 2018, the following resolution was adopted:

**RESOLUTION NO. 18-37**

**APPROVAL TO RECOMMEND THAT THE BOARD OF SUPERVISORS APPROVE A BUDGET MODIFICATION REALLOCATING \$6,174,380.23 IN SALARIES BUDGET TO INTERDEPARTMENTAL SERVICES FOR WORKER'S COMPENSATION**

RESOLVED, that the Police Commission hereby recommend that the Board of Supervisors approve a budget modification reallocating \$6,174,380.23 in salaries budget to interdepartmental services for worker's compensation.

AYES: Commissioners Mazzucco, DeJesus, Hirsch, Hamasaki, Elias

Very truly yours,

*Rachael Kilshaw*  
Sergeant Rachael Kilshaw

Secretary  
San Francisco Police Commission

949/rct

cc: Director C. McGuire/Fiscal

**Wong, Linda (BOS)**

---

**From:** Cassandra Costello <cassandra@sftravel.com>  
**Sent:** Friday, June 08, 2018 4:07 PM  
**To:** Calvillo, Angela (BOS)  
**Cc:** Wong, Linda (BOS)  
**Subject:** Please Distribute  
**Attachments:** Thank you from Clean Safe Coalition to.pdf

Good Afternoon Angela,  
I hope you are well!

Can you please deliver the attached letter to each member of the board of supervisors? It is should go on file with correspondence for the FY 18/19 budget process.

Let me know if you prefer that I send it to them directly.  
Thanks,  
Cassandra

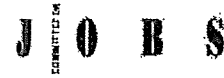
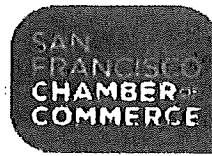


**Cassandra Costello | VP, Public Policy & Executive Programs**  
E cassandra@sftravel.com | T 415.227.2655 | F 415.227.2631

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June 8, 2018

Mayor Mark Farrell  
San Francisco City Hall  
1 Dr Carlton B Goodlett Place  
San Francisco, CA 94102

Dear Mayor Farrell:

As committed business and neighborhood leaders of the Clean and Safe Coalition, we would like to thank you for your proposed investments to keep San Francisco clean and safe, while supporting our unsheltered neighbors and those suffering on our streets every day.

Thank you for your proposed investments in FY 2018-2019 budget to address homelessness, street cleanliness, and public safety. Thank you for listening to our concerns and committing the following investments:

- \$4 million for permanent supportive housing
- \$1.2 million for the Homeward Bound program
- \$15.2 million for four new Navigation Center facilities
- \$1 million for rapid rehousing programs for Transitional Age Youth
- \$6 million for a dedicated drug addiction street team
- \$13 million for a comprehensive street cleaning program and staffed public toilets
- \$3.4 million for new street cleaning vehicles
- 250 additional sworn police officers
- \$8 million for 90 new 911 dispatcher recruits
- \$304 million for long-term improvement projects, including street resurfacing, sidewalk repair, and improvements to our park system

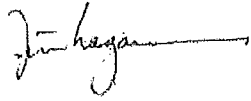
These investments will provide the much needed support to our neighbors in need, while addressing the serious concerns of our residents and visitors. On behalf of San Francisco businesses and residents, we thank you for your proposed investments in keeping San Francisco clean and safe for everyone.

Sincerely,

Joe D'Alessandro | President and CEO, San Francisco Travel Association




**Kevin Carroll** | Executive Director, Hotel Council of San Francisco



**Jim Lazarus** | Senior Vice President of Public Policy, San Francisco Chamber of Commerce



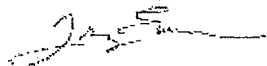
**Gwyneth Borden** | Executive Director, Golden Gate Restaurant Association



**John Bozeman** | Director, Government and Industry Affairs, Building Owners and Managers Association



**Cathy Maupin** | Executive Director, Yerba Buena Community Benefit District



**Tracy Everwine** | Executive Director, Civic Center Community Benefit District



**Troy Campbell** | Executive Director, Fisherman's Wharf Community Benefit District



**Chris Wright** | Executive Director, Committee on Jobs

CC: District 1 Supervisor Sandra Lee Fewer  
District 2 Supervisor Catherine Stefani  
District 3 Supervisor Aaron Peskin  
District 4 Supervisor Katy Tang  
District 5 Supervisor London Breed  
District 6 Supervisor Jane Kim  
District 7 Supervisor Norman Yee  
District 8 Supervisor Rafael Mandelman  
District 9 Supervisor Hillary Ronen  
District 10 Supervisor Malia Cohen  
District 11 Supervisor Ahsha Safai