

File No. 240450

Committee Item No. 16

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee Date June 21, 2024

Board of Supervisors Meeting Date _____

Cmte Board

- Ordinance
- Legislative Digest
- Budget and Legislative Analyst Report
- Department/Agency Cover Letter and/or Report
- Public Correspondence

OTHER (Use back side if additional space is needed)

- MYR – Technical Adjustments to May Budget 5/31/2024
- MYR - Notice of Transfer of Function 5/1/2024
- MYR - Interim Exceptions 5/1/2024
- CON Letter - MTA Proposed Budget FYs 2024-2025 and 2025-2026
- MYR 30-Day Waiver Req 5/1/2024
- MBO Presentation 5/15/2024
- AIR Presentation 5/15/2024
- BOA Presentation 5/15/2024
- CSS Presentation 5/15/2024
- ENV Presentation 5/15/2024
- ENV Supporting Documents
- LLB Presentation 5/15/2024
- LIB Presentation 5/15/2024
- LIB Organization Chart with FTE
- LIB TEX Positions Report
- PRT Presentation 5/15/2024
- MTA Presentation 5/15/2024
- PUC Presentation 5/15/2024
- RNT Presentation 5/15/2024
- RET Presentation 5/15/2024
- DBI Presentation 5/15/2024
- _____
- _____

Completed by: Brent Jalipa Date June 14, 2024

Completed by: Brent Jalipa Date _____

CITY AND COUNTY OF SAN FRANCISCO

PROPOSED BUDGET AND APPROPRIATION ORDINANCE FOR SELECTED DEPARTMENTS

AS OF MAY 1, 2024



File No. 240450

Ordinance No. _____

FISCAL YEAR ENDING JUNE 30, 2025 and
FISCAL YEAR ENDING JUNE 30, 2026



OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller
Todd Rydstrom
Deputy Controller

PROPOSED BUDGET AND APPROPRIATION ORDINANCE

AS OF MAY 1, 2024

FISCAL YEAR ENDING JUNE 30, 2025

and

FISCAL YEAR ENDING JUNE 30, 2026

The Proposed Budget and Appropriation Ordinance for selected departments as of May 1, 2024 and its accompanying schedules are produced by the Controller's Budget Office. Upon approval, this is the document that is the legal authority for the City to spend funds during the fiscal year.

This document contains information on the sources and uses of City funds and selected departments, detailed by department and program. Additional schedules summarize City revenues and expenditures by service area, department, and fund. Please see the table of contents for a complete list of the information contained in this document.

Copies of this document are distributed to City libraries and posted on the City Controller's website (<http://www.sfcontroller.org>). They may also be viewed at the following City Hall offices:

Mayor's Office of Public Policy and Finance
1 Dr. Carlton B. Goodlett Place, Room 288

Controller's Office
1 Dr. Carlton B. Goodlett Place, Room 316

Clerk of the Board of Supervisors
1 Dr. Carlton B. Goodlett Place, Room 244

If you would like additional copies or need further information, please call the Controller's Budget Office at (415) 554-7500.

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FILE NO. _____ ORDINANCE NO. _____

AN ORDINANCE APPROPRIATING ALL ESTIMATED RECEIPTS

AND ALL ESTIMATED EXPENDITURES FOR THE

CITY AND COUNTY OF SAN FRANCISCO

AS OF MAY 1, 2024

FOR THE FISCAL YEAR ENDING JUNE 30, 2025

and

THE FISCAL YEAR ENDING JUNE 30, 2026

BE IT ORDAINED BY THE PEOPLE OF THE CITY AND COUNTY OF SAN FRANCISCO

SECTION 1. The amounts of estimated receipts, income, prior-year fund balance, prior-year reserves, de-appropriations, and revenue enumerated herein are hereby appropriated to the funds and departments indicated in this ordinance for the purpose of meeting appropriations herein provided.

SECTION 2. The amounts of proposed expenditures are hereby appropriated to the funds and departments as enumerated herein. Each department for which an expenditure appropriation is herein made is hereby authorized to use, in the manner provided by the law, the amounts so appropriated for the purposes specified in this appropriation ordinance.

USES BY SERVICE AREA AND DEPARTMENT

Uses by Service Area and Department

Service Area: Culture & Recreation

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Law Library	1,794,860	1,286,868	(507,992)	1,345,421	58,553
Public Library	200,254,962	187,956,930	(12,298,032)	189,457,189	1,500,259
CULTURE & RECREATION Total	202,049,822	189,243,798	(12,806,024)	190,802,610	1,558,812

Service Area: General Administration & Finance

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Retirement System	51,469,503	61,525,130	10,055,627	55,601,919	(5,923,211)
GENERAL ADMINISTRATION & FINANCE Total	51,469,503	61,525,130	10,055,627	55,601,919	(5,923,211)

Service Area: Human Welfare & Neighborhood Development

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Child Support Services	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Environment	32,317,937	45,693,044	13,375,107	36,215,671	(9,477,373)
Rent Arbitration Board	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
HUMAN WELFARE & NEIGHBORHOOD DEVT. Total	63,709,690	72,796,855	9,087,165	63,919,851	(8,877,004)

Service Area: Public Works, Transportation & Commerce

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Airport Commission	1,305,429,570	2,063,494,559	758,064,989	1,797,913,884	(265,580,675)
Board Of Appeals	1,143,037	1,198,622	55,585	1,251,338	52,716
Building Inspection	86,103,574	87,748,543	1,644,969	91,637,424	3,888,881
Municipal Transportation Agency	1,472,760,301	1,531,847,695	59,087,394	1,576,342,037	44,494,342
Port	150,125,276	157,736,473	7,611,197	157,658,828	(77,645)
Public Utilities Commission	1,788,497,463	2,025,431,529	236,934,066	2,160,700,615	135,269,086
PUBLIC WORKS, TRANSPORTATION & COMMERCE Total	4,804,059,221	5,867,457,421	1,063,398,200	5,785,504,126	(81,953,295)
Expenditure Subtotals	5,121,288,236	6,191,023,204	1,069,734,968	6,095,828,506	(95,194,698)
Less Interdepartmental Recoveries And Transfers	(256,045,651)	(289,508,078)	(33,462,427)	(319,935,530)	(30,427,452)
Net	4,865,242,585	5,901,515,126	1,036,272,541	5,775,892,976	(125,622,150)

APPROPRIATION DETAIL BY DEPARTMENT

Department: AIR Airport Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Uses Summary</u>					
Salaries	220,078,480	248,775,227	28,696,747	259,973,516	11,198,289
Mandatory Fringe Benefits	93,921,103	104,551,948	10,630,845	110,176,837	5,624,889
Non-Personnel Services	189,685,653	268,016,794	78,331,141	302,769,394	34,752,600
Capital Outlay	55,093,005	616,108,263	561,015,258	198,439,879	(417,668,384)
Debt Service	575,029,174	631,236,669	56,207,495	719,304,175	88,067,506
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Materials & Supplies	16,306,528	23,021,722	6,715,194	22,478,649	(543,073)
Services Of Other Depts	94,953,334	104,177,469	9,224,135	114,854,572	10,677,103
Overhead and Allocations	(6,306,170)	(6,504,246)	(198,076)	(6,563,851)	(59,605)
Transfers Out	50,918,463	58,360,713	7,442,250	60,730,713	2,370,000
Intrafund Transfers Out	153,625,000	555,427,660	401,802,660	444,760,793	(110,666,867)
Transfer Adjustment - Uses	(153,625,000)	(555,427,660)	(401,802,660)	(444,760,793)	110,666,867
Total Uses by Chart of Accounts	1,305,429,570	2,063,494,559	758,064,989	1,797,913,884	(265,580,675)

<u>Sources Summary</u>					
Intergovernmental: Federal	48,010,000	138,710,000	90,700,000	83,310,000	(55,400,000)
Intergovernmental: State	5,000		(5,000)		
Charges for Services	858,381,000	1,008,980,000	150,599,000	1,263,856,000	254,876,000
Fines, Forfeiture, & Penalties	1,664,000	1,924,000	260,000	1,950,000	26,000
Rents & Concessions	365,563,000	451,312,000	85,749,000	450,144,000	(1,168,000)
Other Revenues	59,748,000	74,893,000	15,145,000	77,762,000	2,869,000
Interest & Investment Income	22,522,000	34,756,291	12,234,291	43,298,918	8,542,627
Expenditure Recovery	88,000	38,994	(49,006)	39,644	650
IntraFund Transfers In	153,625,000	555,427,660	401,802,660	444,760,793	(110,666,867)
Other Financing Sources		3,000,000	3,000,000		(3,000,000)
Beg Fund Balance - Budget Only	64,080,682	476,989,381	412,908,699	12,428,810	(464,560,571)
Transfer Adjustment-Source	(268,257,112)	(682,536,767)	(414,279,655)	(579,636,281)	102,900,486
General Fund Support					
Total Sources by Chart of Accounts	1,305,429,570	2,063,494,559	758,064,989	1,797,913,884	(265,580,675)

Department: AIR Airport Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Fund Summary</u>					
San Francisco Intl Airport	1,305,429,570	2,063,494,559	758,064,989	1,797,913,884	(265,580,675)
Total Uses by Funds	1,305,429,570	2,063,494,559	758,064,989	1,797,913,884	(265,580,675)

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Division Summary</u>					
AIR Finance Office	626,087,155		(626,087,155)		
AIR Chief Operating Office	18,390,578	434,849,430	416,458,852	455,640,103	20,790,673
AIR Airport Director	9,142,274	3,413,462	(5,728,812)	3,510,400	96,938
AIR Office of General Counsel		5,654,601	5,654,601	5,661,931	7,330
AIR Commission Secretary		742,143	742,143	765,008	22,865
AIR Facilities	236,856,460		(236,856,460)		
AIR Operations & Security	128,536,247		(128,536,247)		
AIR Chief Development Office	13,305,526	82,612,263	69,306,737	93,371,774	10,759,511
¹⁴ AIR Planning Division	15,513,711		(15,513,711)		
AIR Capital Projects	53,385,000	256,452,424	203,067,424	103,571,983	(152,880,441)
AIR Fire Bureau	1,398,356		(1,398,356)		
AIR Police Bureau	2,889,393		(2,889,393)		
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Chief Information Office	43,791,298		(43,791,298)		
AIR Information Tech & Telecom		56,331,384	56,331,384	58,908,099	2,576,715
AIR Commercial Office	47,162,215		(47,162,215)		
AIR Resilience & Sustainability		28,830,363	28,830,363	27,988,082	(842,281)
AIR Finance & Commercial		757,221,245	757,221,245	866,713,452	109,492,207
AIR ORCIF		348,306,000	348,306,000	89,888,000	(258,418,000)
AIR Bureau Of Admin & Policy	29,570,940		(29,570,940)		
AIR External Affairs	10,231,954	12,329,396	2,097,442	12,773,204	443,808
AIR General	53,418,463	61,001,848	7,583,385	63,371,848	2,370,000
Total Uses by Division	1,305,429,570	2,063,494,559	758,064,989	1,797,913,884	(265,580,675)

Uses of Funds Detail Appropriation

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
17960	AIR Op Annual Account Ctrl		Salaries	211,358,848	239,890,712	28,531,864	250,939,234	11,048,522
			Mandatory Fringe Benefits	88,267,305	98,864,957	10,597,652	104,443,290	5,578,333
			Non-Personnel Services	189,685,653	268,016,794	78,331,141	302,769,394	34,752,600
			Capital Outlay	2,718,005	12,359,839	9,641,834	5,989,896	(6,369,943)
			Debt Service	575,029,174	631,236,669	56,207,495	719,304,175	88,067,506
			Materials & Supplies	16,306,528	23,021,722	6,715,194	22,478,649	(543,073)
			Services Of Other Depts	94,953,334	104,177,469	9,224,135	114,854,572	10,677,103
			Overhead and Allocations	4,557,260	4,557,260		4,693,978	136,718
			Transfers Out	50,918,463	58,360,713	7,442,250	60,730,713	2,370,000
			Intrafund Transfers Out	23,625,000	372,392,876	348,767,876	114,149,983	(258,242,893)
			Transfer Adjustment - Uses	(23,625,000)	(372,392,876)	(348,767,876)	(114,149,983)	258,242,893
17960 Total				1,233,794,570	1,440,486,135	206,691,565	1,586,203,901	145,717,766
18020	AIR Operating GASB 45 PEB		Mandatory Fringe Benefits	2,500,000	2,500,000		2,500,000	
18020 Total				2,500,000	2,500,000	0	2,500,000	0
Operating Total				1,236,294,570	1,442,986,135	206,691,565	1,588,703,901	145,717,766
Continuing Projects - Authority Control								
17980	AIR Continuing Authority Ctrl	15748	AC Facility Maintenance	15,750,000	15,750,000		15,750,000	
17980 Total				15,750,000	15,750,000	0	15,750,000	0
18470	AIR CAP 2009E PRV BD NAMT 09E	10345	AC Terminal Improvements		44,503	44,503		(44,503)
18470 Total				0	44,503	44,503	0	(44,503)
18480	AIR CAP 2013A BD AMT 13A	10345	AC Terminal Improvements		58,824	58,824		(58,824)
18480 Total				0	58,824	58,824	0	(58,824)
18500	AIR CAP 2013C BD TAX 13C	10340	AC Airport Support Improvement		17,046	17,046		(17,046)
18500 Total				0	17,046	17,046	0	(17,046)
18510	AIR CAP 2014A BD AMT 14A	10345	AC Terminal Improvements		106,940	106,940		(106,940)
18510 Total				0	106,940	106,940	0	(106,940)
18520	AIR CAP 2014B BD NAMT 14B	10340	AC Airport Support Improvement		75,081	75,081		(75,081)
18520 Total				0	75,081	75,081	0	(75,081)
18521	AIR Cap 2019E Bond AMT 19E	10345	AC Terminal Improvements		15,586,407	15,586,407		(15,586,407)
18521 Total				0	15,586,407	15,586,407	0	(15,586,407)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
18522	AIR Cap 2019F Bond NAMT 19F	10340	AC Airport Support Improvement		2,558,385	2,558,385		(2,558,385)
		10343	AC Groundside Improvements		45,973	45,973		(45,973)
18522 Total				0	2,604,358	2,604,358	0	(2,604,358)
18523	AIR Cap 2019G Bond TAX 19G	10340	AC Airport Support Improvement		164,051	164,051		(164,051)
		10343	AC Groundside Improvements		2,601	2,601		(2,601)
18523 Total				0	166,652	166,652	0	(166,652)
18525	AIR CAP 2016A BD NAMT 16A	10340	AC Airport Support Improvement		1,879	1,879		(1,879)
18525 Total				0	1,879	1,879	0	(1,879)
18526	AIR Cap 2017A Bond AMT 17A	10345	AC Terminal Improvements		1,845,387	1,845,387		(1,845,387)
18526 Total				0	1,845,387	1,845,387	0	(1,845,387)
18528	AIR Cap 2018D Bond AMT 18D	10345	AC Terminal Improvements		7,831,001	7,831,001		(7,831,001)
18528 Total				0	7,831,001	7,831,001	0	(7,831,001)
18532	AIR Cap 2019A Bond AMT 19A	10345	AC Terminal Improvements		18,952,518	18,952,518		(18,952,518)
18532 Total				0	18,952,518	18,952,518	0	(18,952,518)
18533	AIR Cap 2019B Bond NAMT 19B	10340	AC Airport Support Improvement		1,310,341	1,310,341		(1,310,341)
		10343	AC Groundside Improvements		16,591	16,591		(16,591)
18533 Total				0	1,326,932	1,326,932	0	(1,326,932)
18534	AIR Cap 2019C Bond TAX 19C	10340	AC Airport Support Improvement		16,958	16,958		(16,958)
		10343	AC Groundside Improvements		10,578	10,578		(10,578)
18534 Total				0	27,536	27,536	0	(27,536)
18535	AIR CAP 2016B BD AMT 16B	10345	AC Terminal Improvements		1,554,331	1,554,331		(1,554,331)
18535 Total				0	1,554,331	1,554,331	0	(1,554,331)
18536	AIR Cap 2017B Bond NAMT 17B	10340	AC Airport Support Improvement		1,292,673	1,292,673		(1,292,673)
		10343	AC Groundside Improvements		58,098	58,098		(58,098)
18536 Total				0	1,350,771	1,350,771	0	(1,350,771)
18538	AIR Cap 2018E Bond NAMT 18E	10340	AC Airport Support Improvement		1,996,138	1,996,138		(1,996,138)
		10343	AC Groundside Improvements		44,949	44,949		(44,949)
18538 Total				0	2,041,087	2,041,087	0	(2,041,087)
18545	AIR CAP 2016C BD NAMT 16C	10340	AC Airport Support Improvement		359,966	359,966		(359,966)
		10343	AC Groundside Improvements		95,307	95,307		(95,307)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
18545 Total				0	455,273	455,273	0	(455,273)
18565	AIR CAP 2016B BD AMT 16G	10345	AC Terminal Improvements		62,651	62,651		(62,651)
18565 Total				0	62,651	62,651	0	(62,651)
18951	AIR CAP 2020 APPN Capital Proj	10340	AC Airport Support Improvement		(50,000,000)	(50,000,000)		50,000,000
		10345	AC Terminal Improvements		100,000,000	100,000,000		(100,000,000)
		19697	AC Terminal 1 Program CAC077		(50,000,000)	(50,000,000)		50,000,000
18951 Total				0	0	0	0	0
19120	AIR CAP OPERATING FUND AOF	10337	AC Airfield Improvements	2,000,000	(2,500,000)	(4,500,000)	1,000,000	3,500,000
		10340	AC Airport Support Improvement	500,000	100,000	(400,000)	100,000	
		10343	AC Groundside Improvements	400,000	2,000,000	1,600,000	1,500,000	(500,000)
		10345	AC Terminal Improvements	500,000	4,236,876	3,736,876	1,911,983	(2,324,893)
		10347	AC Utility Improvements	1,975,000	2,000,000	25,000	1,500,000	(500,000)
19120 Total				5,375,000	5,836,876	461,876	6,011,983	175,107
19125	AIR CAP UNA Replacmnt Proceeds	10343	AC Groundside Improvements		1,500,000	1,500,000	1,000,000	(500,000)
19125 Total				0	1,500,000	1,500,000	1,000,000	(500,000)
19170	AIR CAP 2012A CP AMT C2A	10345	AC Terminal Improvements		14,050	14,050		(14,050)
19170 Total				0	14,050	14,050	0	(14,050)
19200	AIR CAP 2013A CP AMT J-J C3A	10345	AC Terminal Improvements		122,045	122,045		(122,045)
19200 Total				0	122,045	122,045	0	(122,045)
19230	AIR CAP 2013A CP AMT J-D C3D	10345	AC Terminal Improvements		2,874	2,874		(2,874)
19230 Total				0	2,874	2,874	0	(2,874)
19260	AIR CAP 2014A CP AMT J-J C4A	10345	AC Terminal Improvements		234,352	234,352		(234,352)
19260 Total				0	234,352	234,352	0	(234,352)
19270	AIR CAP 2014B CP NAMT J-J C4B	10340	AC Airport Support Improvement		58,338	58,338		(58,338)
19270 Total				0	58,338	58,338	0	(58,338)
19290	AIR CAP 2015A CP AMT J-J C5A	10345	AC Terminal Improvements		9,565	9,565		(9,565)
19290 Total				0	9,565	9,565	0	(9,565)
19320	AIR CAP 2015A CP AMT J-D C6A	10345	AC Terminal Improvements		379,989	379,989		(379,989)
19320 Total				0	379,989	379,989	0	(379,989)
19330	AIR CAP 2015B CP NAMT J-D C6B	10340	AC Airport Support Improvement		28,614	28,614		(28,614)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
19330 Total				0	28,614	28,614	0	(28,614)
19350	AIR CAP 2016A CP AMT J-J C6D	10345	AC Terminal Improvements		277,243	277,243		(277,243)
19350 Total				0	277,243	277,243	0	(277,243)
19360	AIR CAP 2016B CP NAMT J-J C6E	10340	AC Airport Support Improvement		30,790	30,790		(30,790)
19360 Total				0	30,790	30,790	0	(30,790)
19380	AIR CAP 2015A CP AMT J-D C6G	10345	AC Terminal Improvements		3,489	3,489		(3,489)
19380 Total				0	3,489	3,489	0	(3,489)
19383	AIR CAP 2017A CP AMT J-J C7D	10345	AC Terminal Improvements		597,899	597,899		(597,899)
19383 Total				0	597,899	597,899	0	(597,899)
19384	AIR CAP 2017B CP NAMT J-J C7E	10340	AC Airport Support Improvement		547,801	547,801		(547,801)
19384 Total				0	547,801	547,801	0	(547,801)
19391	AIR CAP 2018A CP AMT J-J C8J	10345	AC Terminal Improvements		2,394,611	2,394,611		(2,394,611)
19391 Total				0	2,394,611	2,394,611	0	(2,394,611)
19392	AIR CAP 2018B CP NAMT J-J C8K	10340	AC Airport Support Improvement		994,627	994,627		(994,627)
19392 Total				0	994,627	994,627	0	(994,627)
19394	AIR Cap 2018BC HTL GARB NAMT	10343	AC Groundside Improvements		397,813	397,813		(397,813)
19394 Total				0	397,813	397,813	0	(397,813)
19397	AIR CAP 2018A CP AMT J-D C9J	10345	AC Terminal Improvements		2,527,331	2,527,331		(2,527,331)
19397 Total				0	2,527,331	2,527,331	0	(2,527,331)
19398	AIR CAP 2018B CP NAMT J-D C9K	10340	AC Airport Support Improvement		987,591	987,591		(987,591)
19398 Total				0	987,591	987,591	0	(987,591)
19399	AIR CAP 2018C CP TAX J-D C9L	10340	AC Airport Support Improvement		183,173	183,173		(183,173)
19399 Total				0	183,173	183,173	0	(183,173)
19401	AIR Cap 2019A CP AMT J-D C20A	10345	AC Terminal Improvements		34,606	34,606		(34,606)
19401 Total				0	34,606	34,606	0	(34,606)
19402	AIR Cap 2019B CP NAMT J-D C20B	10340	AC Airport Support Improvement		278,734	278,734		(278,734)
19402 Total				0	278,734	278,734	0	(278,734)
19403	AIR Cap 2019C CP TAX J-D C20C	10340	AC Airport Support Improvement		21,762	21,762		(21,762)
19403 Total				0	21,762	21,762	0	(21,762)
19404	AIR Cap 2020A CP AMT J-D C21A	10345	AC Terminal Improvements		37,039	37,039		(37,039)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
19404 Total				0	37,039	37,039	0	(37,039)
19405	AIR Cap 2020B CP NAMT J-D C21B	10340	AC Airport Support Improvement		157,043	157,043		(157,043)
19405 Total				0	157,043	157,043	0	(157,043)
19411	AIR Cap 2021A CP AMT J-J C21D	10345	AC Terminal Improvements		307,562	307,562		(307,562)
19411 Total				0	307,562	307,562	0	(307,562)
19412	AIR Cap 2021B CP NAMT J-J C21E	10340	AC Airport Support Improvement		210,825	210,825		(210,825)
19412 Total				0	210,825	210,825	0	(210,825)
19413	AIR Cap 2021C CP TAX J-J C21F	10340	AC Airport Support Improvement		165,453	165,453		(165,453)
19413 Total				0	165,453	165,453	0	(165,453)
19414	AIR Cap 2021A CP AMT J-D C22A	10345	AC Terminal Improvements		487,032	487,032		(487,032)
19414 Total				0	487,032	487,032	0	(487,032)
19415	AIR Cap 2021B CP NAMT J-D C22B	10340	AC Airport Support Improvement		153,943	153,943		(153,943)
19415 Total				0	153,943	153,943	0	(153,943)
19416	AIR Cap 2021C CP TAX J-D C22C	10340	AC Airport Support Improvement		12,235	12,235		(12,235)
19416 Total				0	12,235	12,235	0	(12,235)
19417	AIR Cap 2022A CP AMT J-J C22D	10345	AC Terminal Improvements		938,583	938,583		(938,583)
19417 Total				0	938,583	938,583	0	(938,583)
19418	AIR Cap 2022B CP NAMT J-J C22E	10340	AC Airport Support Improvement		333,400	333,400		(333,400)
19418 Total				0	333,400	333,400	0	(333,400)
19419	AIR Cap 2022C CP TAX J-J C22F	10340	AC Airport Support Improvement		40,120	40,120		(40,120)
19419 Total				0	40,120	40,120	0	(40,120)
19421	AIR Cap 2022A CP AMT J-D C23A	10345	AC Terminal Improvements		2,458,863	2,458,863		(2,458,863)
19421 Total				0	2,458,863	2,458,863	0	(2,458,863)
19422	AIR Cap 2022B CP NAMT J-D C23B	10340	AC Airport Support Improvement		191,530	191,530		(191,530)
19422 Total				0	191,530	191,530	0	(191,530)
19423	AIR Cap 2022C CP TAX J-D C23C	10340	AC Airport Support Improvement		26,402	26,402		(26,402)
19423 Total				0	26,402	26,402	0	(26,402)
19424	AIR Cap 2023A CP AMT J-J C23D	10345	AC Terminal Improvements		270,549	270,549		(270,549)
19424 Total				0	270,549	270,549	0	(270,549)
19425	AIR Cap 2023B CP NAMT J-J C23E	10340	AC Airport Support Improvement		11,706	11,706		(11,706)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
19425 Total				0	11,706	11,706	0	(11,706)
19580	AIR CAP COI PROCEEDS AMT P3A	10345	AC Terminal Improvements		1,078,789	1,078,789		(1,078,789)
19580 Total				0	1,078,789	1,078,789	0	(1,078,789)
19590	AIR CAP COI PROCEEDS NAMT P3B	10337	AC Airfield Improvements		1,000,000	1,000,000		(1,000,000)
		10340	AC Airport Support Improvement		21,652	21,652		(21,652)
19590 Total				0	1,021,652	1,021,652	0	(1,021,652)
19600	AIR CAP COI PROCEEDS TAX P3C	10340	AC Airport Support Improvement		1,015,219	1,015,219		(1,015,219)
19600 Total				0	1,015,219	1,015,219	0	(1,015,219)
19610	AIR CAP PASSENGER FAC CHG PFC	10718	AC Passenger Facility Charge P	130,000,000	183,034,784	53,034,784	330,610,810	147,576,026
			Transfer Adjustment - Uses	(130,000,000)	(183,034,784)	(53,034,784)	(330,610,810)	(147,576,026)
19610 Total				0	0	0	0	0
19611	AIR CAP CUSTOMER FAC CHG - CFC	10343	AC Groundside Improvements		37,000,000	37,000,000	13,000,000	(24,000,000)
19611 Total				0	37,000,000	37,000,000	13,000,000	(24,000,000)
19630	AIR CAP 2016A AMT J-J C6H	10345	AC Terminal Improvements		1,129	1,129		(1,129)
19630 Total				0	1,129	1,129	0	(1,129)
19961	AIR Continuing ORCIF Fund	22725	AC ORCIF Authority		348,306,000	348,306,000	89,888,000	(258,418,000)
19961 Total				0	348,306,000	348,306,000	89,888,000	(258,418,000)
19962	AIR Cont Sustainability Credit	10347	AC Utility Improvements		250,000	250,000	250,000	
19962 Total				0	250,000	250,000	250,000	0
Continuing Projects - Authority Control Total				21,125,000	481,798,424	460,673,424	125,899,983	(355,898,441)
Grants Projects								
19540	AIR CAP PROJ FUND FED	10003760	AC Airfield Unallocated-Ordina	30,000,000	10,000,000	(20,000,000)	10,000,000	
		10004055	AC Air Support Unallocated-Ord	17,000,000		(17,000,000)	9,600,000	9,600,000
		10004134	AC Groundside Unallocated-Ordi		3,700,000	3,700,000	3,700,000	
		10004334	AC Terminals Unallocated-Ordin		40,000,000	40,000,000	12,000,000	(28,000,000)
		10004436	AC Utilities Unallocated-Ordin		84,000,000	84,000,000	47,000,000	(37,000,000)
19540 Total				47,000,000	137,700,000	90,700,000	82,300,000	(55,400,000)
19950	AIR K9 EXPLOSIVES SRF K9F	10037040	AC TSA K9 2020-2024	1,010,000	1,010,000		1,010,000	
19950 Total				1,010,000	1,010,000	0	1,010,000	0
Grants Projects Total				48,010,000	138,710,000	90,700,000	83,310,000	(55,400,000)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Work Orders/Overhead								
18000	AIR Overhead OHF	109711	AIR Chief Development Office	4,959,460	4,670,368	(289,092)	4,849,154	178,786
		210840	AIR Resilience & Sustainability		487,162	487,162	504,699	17,537
			Transfer Adjustment - Uses	(4,959,460)	(5,157,530)	(198,070)	(5,353,853)	(196,323)
18000 Total				0	0	0	0	0
18040	AIR Paid Time Off PTO	228994	AIR General	5,903,970	5,903,976	6	5,903,976	
			Transfer Adjustment - Uses	(5,903,970)	(5,903,976)	(6)	(5,903,976)	
18040 Total				0	0	0	0	0
Work Orders/Overhead Total				0	0	0	0	0
Total Uses of Funds				1,305,429,570	2,063,494,559	758,064,989	1,797,913,884	(265,580,675)

Department: BOA Board Of Appeals

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
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Uses Summary

Salaries	501,705	519,560	17,855	537,094	17,534
Mandatory Fringe Benefits	263,608	277,971	14,363	290,039	12,068
Non-Personnel Services	19,700	32,501	12,801	45,000	12,499
Materials & Supplies	3,398	9,558	6,160	9,558	
Services Of Other Depts	354,626	359,032	4,406	369,647	10,615
Total Uses by Chart of Accounts	1,143,037	1,198,622	55,585	1,251,338	52,716

Sources Summary

Charges for Services	1,132,059	1,198,622	66,563	1,251,338	52,716
General Fund Support	10,978		(10,978)		
Total Sources by Chart of Accounts	1,143,037	1,198,622	55,585	1,251,338	52,716

Fund Summary

General Fund	1,143,037	1,198,622	55,585	1,251,338	52,716
Total Uses by Funds	1,143,037	1,198,622	55,585	1,251,338	52,716

Division Summary

BOA Board of Appeals	1,143,037	1,198,622	55,585	1,251,338	52,716
Total Uses by Division	1,143,037	1,198,622	55,585	1,251,338	52,716

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
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Operating

10000	GF Annual Account Ctrl		Salaries	501,705	519,560	17,855	537,094	17,534
			Mandatory Fringe Benefits	263,608	277,971	14,363	290,039	12,068
			Non-Personnel Services	19,700	32,501	12,801	45,000	12,499
			Materials & Supplies	3,398	9,558	6,160	9,558	
			Services Of Other Depts	354,626	359,032	4,406	369,647	10,615
10000 Total				1,143,037	1,198,622	55,585	1,251,338	52,716
Operating Total				1,143,037	1,198,622	55,585	1,251,338	52,716

Department: BOA Board Of Appeals

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Uses of Funds				1,143,037	1,198,622	55,585	1,251,338	52,716

Department: DBI Building Inspection

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Uses Summary</u>					
Salaries	41,362,210	43,530,228	2,168,018	45,672,419	2,142,191
Mandatory Fringe Benefits	16,798,842	17,634,273	835,431	18,570,764	936,491
Non-Personnel Services	3,761,000	3,773,000	12,000	3,773,000	
Carry-Forward Budgets Only		(1,745,432)	(1,745,432)		1,745,432
City Grant Program	4,800,000	4,320,000	(480,000)	4,320,000	
Materials & Supplies	442,000	462,000	20,000	462,000	
Programmatic Projects		1,795,432	1,795,432	50,000	(1,745,432)
Services Of Other Depts	17,587,066	17,521,517	(65,549)	18,331,716	810,199
Overhead and Allocations	1,352,456	457,525	(894,931)	457,525	
Intrafund Transfers Out	22,852,067	19,235,673	(3,616,394)	10,133,388	(9,102,285)
Transfer Adjustment - Uses	(22,852,067)	(19,235,673)	3,616,394	(10,133,388)	9,102,285
Total Uses by Chart of Accounts	86,103,574	87,748,543	1,644,969	91,637,424	3,888,881

<u>Sources Summary</u>					
Charges for Services	47,057,008	48,877,361	1,820,353	61,875,316	12,997,955
Fines, Forfeiture, & Penalties		650,000	650,000	650,000	
Licenses, Permits,& Franchises	7,718,319	12,083,145	4,364,826	12,083,145	
Other Revenues	1,250,000	1,250,000		1,250,000	
Interest & Investment Income	1,922,127	1,820,035	(102,092)	1,813,246	(6,789)
Expenditure Recovery	204,053	162,329	(41,724)	162,329	
IntraFund Transfers In	22,852,067	19,235,673	(3,616,394)	10,133,388	(9,102,285)
Transfers In	5,100,000	4,320,000	(780,000)	4,320,000	
Prior Year Designated Reserve	19,352,067	9,585,673	(9,766,394)	9,483,388	(102,285)
Beg Fund Balance - Budget Only	3,500,000	9,000,000	5,500,000		(9,000,000)
Transfer Adjustment-Source	(22,852,067)	(19,235,673)	3,616,394	(10,133,388)	9,102,285
General Fund Support					
Total Sources by Chart of Accounts	86,103,574	87,748,543	1,644,969	91,637,424	3,888,881

<u>Fund Summary</u>					
Building Inspection Fund	86,103,574	87,748,543	1,644,969	91,637,424	3,888,881
Total Uses by Funds	86,103,574	87,748,543	1,644,969	91,637,424	3,888,881

Department: DBI Building Inspection

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Division Summary</u>					
DBI Inspection Services	42,486,001	42,658,617	172,616	45,268,864	2,610,247
DBI Adminlstration	23,899,764	24,155,466	255,702	24,450,485	295,019
DBI Permit Services	19,717,809	20,934,460	1,216,651	21,918,075	983,615
Total Uses by Division	86,103,574	87,748,543	1,644,969	91,637,424	3,888,881

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10190	SR BIF Operating Project		Salaries	41,362,210	43,530,228	2,168,018	45,672,419	2,142,191
			Mandatory Fringe Benefits	16,798,842	17,634,273	835,431	18,570,764	936,491
			Non-Personnel Services	3,761,000	2,453,000	(1,308,000)	2,453,000	
			City Grant Program	4,800,000	4,320,000	(480,000)	4,320,000	
			Materials & Supplies	442,000	442,000		442,000	
			Services Of Other Depts	17,587,066	17,521,517	(65,549)	18,331,716	810,199
			Overhead and Allocations	1,352,456	457,525	(894,931)	457,525	
10190 Total				86,103,574	86,358,543	254,969	90,247,424	3,888,881
Operating Total				86,103,574	86,358,543	254,969	90,247,424	3,888,881

Continuing Projects - Authority Control

10210	SR Building Standards Comssn	16665	BI Building Standards Commissi		40,000	40,000	40,000	
10210 Total				0	40,000	40,000	40,000	0
10230	SR BIF-Continuing Projects	10893	BI Code Enforcemt Enhancemt Re		(480,368)	(480,368)		480,368
		16664	BI Automation Upgrade		(38,461)	(38,461)		38,461
		16667	BI Dbi Fee Revenue Contingency		31,943	31,943		(31,943)
		16668	BI Conversion Of Records		1,541,305	1,541,305		(1,541,305)
		16670	BI Illegal In-law Units		(4,924,461)	(4,924,461)		4,924,461
		16679	BI Records Management - Buildi		(182,593)	(182,593)		182,593
		16681	BI Soft Story Program		2,902,551	2,902,551		(2,902,551)
		19497	BI One Time And Capital Projec		(24,116)	(24,116)		24,116

Department: DBI Building Inspection

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		19499	BI Work Authorize To Dpw		(518,834)	(518,834)		518,834
		22179	Records Management		(52,398)	(52,398)		52,398
		80519	BI Contingency		1,745,432	1,745,432		(1,745,432)
		80553	BI Peer Review 1		1,250,000	1,250,000	1,250,000	
10230 Total				0	1,250,000	1,250,000	1,250,000	0
10250	SR PW-Strong Motion Admin	16680	BI Strong Motion Administratio		100,000	100,000	100,000	
10250 Total				0	100,000	100,000	100,000	0
Continuing Projects - Authority Control Total				0	1,390,000	1,390,000	1,390,000	0
Total Uses of Funds				86,103,574	87,748,543	1,644,969	91,637,424	3,888,881

Department: CSS Child Support Services

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Uses Summary</u>					
Salaries	7,712,971	7,648,616	(64,355)	7,807,274	158,658
Mandatory Fringe Benefits	3,751,258	3,728,131	(23,127)	3,812,878	84,747
Non-Personnel Services	358,079	591,190	233,111	853,537	262,347
Materials & Supplies	166,735	59,551	(107,184)	38,317	(21,234)
Services Of Other Depts	1,677,487	1,263,970	(413,517)	820,774	(443,196)
Total Uses by Chart of Accounts	13,666,530	13,291,458	(375,072)	13,332,780	41,322

Sources Summary

Intergovernmental: Federal	8,359,395	8,359,395		8,359,395	
Intergovernmental: State	4,306,354	4,306,354		4,306,354	
Other Revenues	849,607	469,343	(380,264)	504,910	35,567
Expenditure Recovery	151,174	156,366	5,192	162,121	5,755
General Fund Support					
Total Sources by Chart of Accounts	13,666,530	13,291,458	(375,072)	13,332,780	41,322

Fund Summary

Children and Families Fund	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Total Uses by Funds	13,666,530	13,291,458	(375,072)	13,332,780	41,322

Division Summary

CSS Child Support Services	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Total Uses by Division	13,666,530	13,291,458	(375,072)	13,332,780	41,322

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
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Operating

11300	SR Child Support-Operating		Salaries	7,712,971	7,648,616	(64,355)	7,807,274	158,658
			Mandatory Fringe Benefits	3,751,258	3,728,131	(23,127)	3,812,878	84,747
			Non-Personnel Services	358,079	591,190	233,111	853,537	262,347
			Materials & Supplies	166,735	59,551	(107,184)	38,317	(21,234)

Department: CSS Child Support Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Services Of Other Depts	1,677,487	1,263,970	(413,517)	820,774	(443,196)
11300 Total				13,666,530	13,291,458	(375,072)	13,332,780	41,322
Operating Total				13,666,530	13,291,458	(375,072)	13,332,780	41,322
Total Uses of Funds				13,666,530	13,291,458	(375,072)	13,332,780	41,322

Department: ENV Environment

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Uses Summary</u>					
Salaries	9,887,748	11,610,418	1,722,670	11,448,120	(162,298)
Mandatory Fringe Benefits	3,988,601	4,521,542	532,941	4,594,547	73,005
Non-Personnel Services	8,116,100	15,965,090	7,848,990	10,005,548	(5,959,542)
City Grant Program	683,142	2,182,843	1,499,701	830,790	(1,352,053)
Materials & Supplies	244,896	237,610	(7,286)	230,682	(6,928)
Programmatic Projects	859,935	3,012,261	2,152,326	581,231	(2,431,030)
Services Of Other Depts	7,510,886	5,237,552	(2,273,334)	6,080,483	842,931
Overhead and Allocations	1,026,629	2,925,728	1,899,099	2,444,270	(481,458)
Intrafund Transfers Out	4,168,084	5,048,014	879,930	3,142,636	(1,905,378)
Transfer Adjustment - Uses	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
Total Uses by Chart of Accounts	32,317,937	45,693,044	13,375,107	36,215,671	(9,477,373)

<u>Sources Summary</u>					
Intergovernmental: Federal	1,000,000	2,596,610	1,596,610	400,000	(2,196,610)
Intergovernmental: State	5,509,991	14,777,281	9,267,290	9,037,471	(5,739,810)
Charges for Services	19,094,727	16,938,810	(2,155,917)	16,940,857	2,047
Rents & Concessions		106,832	106,832	423,667	316,835
Other Revenues	2,022,509	2,995,651	973,142	2,970,408	(25,243)
Expenditure Recovery	2,857,778	5,310,126	2,452,348	5,338,837	28,711
IntraFund Transfers In	4,168,084	5,048,014	879,930	3,142,636	(1,905,378)
Transfers In	1,439,932		(1,439,932)		
Beg Fund Balance - Budget Only	393,000	1,458,932	1,065,932		(1,458,932)
Transfer Adjustment-Source	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
General Fund Support		1,508,802	1,508,802	1,104,431	(404,371)
Total Sources by Chart of Accounts	32,317,937	45,693,044	13,375,107	36,215,671	(9,477,373)

<u>Fund Summary</u>					
Environmental Protection Fund	13,484,029	26,538,856	13,054,827	18,361,496	(8,177,360)
General Fund		1,508,802	1,508,802	1,104,431	(404,371)
Public Wks Trans and Commerce	18,833,908	17,645,386	(1,188,522)	16,749,744	(895,642)
Total Uses by Funds	32,317,937	45,693,044	13,375,107	36,215,671	(9,477,373)

Department: ENV Environment

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
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Division Summary

ENV Environment	32,317,937	45,693,044	13,375,107	36,215,671	(9,477,373)
Total Uses by Division	32,317,937	45,693,044	13,375,107	36,215,671	(9,477,373)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
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Operating

12200	SR Env-Operating-Non-Project		Salaries	2,278,683	2,539,513	260,830	2,329,478	(210,035)
			Mandatory Fringe Benefits	933,691	1,017,918	84,227	1,030,063	12,145
			Non-Personnel Services	1,126,612	496,301	(630,311)	493,617	(2,684)
			City Grant Program	55,000	40,000	(15,000)		(40,000)
			Materials & Supplies	43,499	67,139	23,640	67,139	
			Services Of Other Depts	991,263	560,089	(431,174)	907,416	347,327
			Overhead and Allocations	317,998	359,395	41,397	359,395	
			Intrafund Transfers Out		349,740	349,740		(349,740)
			Transfer Adjustment - Uses		(349,740)	(349,740)		349,740

12200 Total				5,746,746	5,080,355	(666,391)	5,187,108	106,753
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13850	SR Cigarette Litter Abatement		Services Of Other Depts	4,603,654	3,500,000	(1,103,654)	3,500,000	
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13850 Total				4,603,654	3,500,000	(1,103,654)	3,500,000	0
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13990	SR Solid Waste Non-Project		Salaries	4,870,002	4,698,217	(171,785)	4,887,759	189,542
			Mandatory Fringe Benefits	2,117,283	1,998,453	(118,830)	2,127,550	129,097
			Non-Personnel Services	1,009,563	1,363,732	354,169	1,213,732	(150,000)
			City Grant Program	443,142	457,500	14,358	457,500	
			Materials & Supplies	110,722	113,738	3,016	112,810	(928)
			Services Of Other Depts	1,511,458	815,472	(695,986)	1,307,757	492,285
			Intrafund Transfers Out	4,168,084	4,698,274	530,190	3,142,636	(1,555,638)
			Transfer Adjustment - Uses	(4,168,084)	(4,698,274)	(530,190)	(3,142,636)	1,555,638

13990 Total				10,062,170	9,447,112	(615,058)	10,107,108	659,996
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Operating Total				20,412,570	18,027,467	(2,385,103)	18,794,216	766,749
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Department: ENV Environment

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22720	Building Decarb with CE Hub		370,932	370,932		(370,932)
		22721	Healthier Cleaner Quieter Comm		100,000	100,000		(100,000)
		22722	Climate Action Plan (CAP)		1,037,870	1,037,870	1,104,431	66,561
10010 Total				0	1,508,802	1,508,802	1,104,431	(404,371)
Annual Projects - Authority Control Total				0	1,508,802	1,508,802	1,104,431	(404,371)
Continuing Projects - Authority Control								
12210	SR Env-Continuing Projects	19256	WB Air Travel Carbon Offset Pr	119,451	150,000	30,549	150,000	
		19366	WA Safe Drug Disposal Ordinanc	117,533	130,000	12,467	130,000	
		22131	Construction & Demolition Ord	990,308	926,396	(63,912)	928,443	2,047
		22723	Impound Account Nexus SR Swap		2,528,474	2,528,474	2,528,474	
		22724	Buildings UP - SF HIPE		800,000	800,000	400,000	(400,000)
		22802	1455 ENV Emerging Needs inc OH		349,740	349,740		(349,740)
12210 Total				1,227,292	4,884,610	3,657,318	4,136,917	(747,693)
14000	SR Solid Waste Projects	15740	EV Environment Now Program	4,168,084	3,208,056	(960,028)	3,142,636	(65,420)
		22739	Landfill Contract Admin		276,777	276,777		(276,777)
		22802	1455 ENV Emerging Needs inc OH		503,286	503,286		(503,286)
		80565	MS PE 10041365 HopeSFPotrero B		710,155	710,155		(710,155)
14000 Total				4,168,084	4,698,274	530,190	3,142,636	(1,555,638)
Continuing Projects - Authority Control Total				5,395,376	9,582,884	4,187,508	7,279,553	(2,303,331)
Grants Projects								
12230	SR Grants; ENV Continuing	10039609	Used Oil OPP14 FY24	126,837		(126,837)		
		10039610	SWMP Outreach Bottle Bill FY24	215,000		(215,000)		
		10039611	EV Clean Cities FY24	110,061		(110,061)		
		10039612	Emergency Ride Home FY24	118,555		(118,555)		
		10039613	BayRen Grant 2024-2027	4,617,871	8,631,769	4,013,898	8,690,954	59,185
		10039907	Zero Waste Re-Use Grant	1,000,000		(1,000,000)		
		10039908	DPR Grant 2023-2025	321,667		(321,667)		
		10041093	Used Oil OPP 14 FY25		111,517	111,517	111,517	
		10041095	EV Clean Cities FY25		110,000	110,000	110,000	

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10041097	SWMP Outreach FY24 Award		209,420	209,420		(209,420)
		10041098	SWMP Outreach FY25 Award		215,000	215,000		(215,000)
		10041099	Emergency Ride Home Grant FY25		125,000	125,000	125,000	
		10041101	SB-1383 Food Recovery Grant		2,161,403	2,161,403		(2,161,403)
		10041102	EPA G2G Grant		1,000,000	1,000,000		(1,000,000)
		10041103	DOE EE Block Grant		796,610	796,610		(796,610)
		10041104	CEC EE Load & Storage		3,213,172	3,213,172		(3,213,172)
12230 Total				6,509,991	16,573,891	10,063,900	9,037,471	(7,536,420)
Grants Projects Total				6,509,991	16,573,891	10,063,900	9,037,471	(7,536,420)
Total Uses of Funds				32,317,937	45,693,044	13,375,107	36,215,671	(9,477,373)

Department: LLB Law Library

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Uses Summary</u>					
Salaries	428,446	419,212	(9,234)	436,488	17,276
Mandatory Fringe Benefits	178,772	180,408	1,636	187,506	7,098
Materials & Supplies	6,000	5,700	(300)	5,700	
Services Of Other Depts	1,181,642	681,548	(500,094)	715,727	34,179
Total Uses by Chart of Accounts	1,794,860	1,286,868	(507,992)	1,345,421	58,553

<u>Sources Summary</u>					
General Fund Support	1,794,860	1,286,868	(507,992)	1,345,421	58,553
Total Sources by Chart of Accounts	1,794,860	1,286,868	(507,992)	1,345,421	58,553

<u>Fund Summary</u>					
General Fund	1,794,860	1,286,868	(507,992)	1,345,421	58,553
Total Uses by Funds	1,794,860	1,286,868	(507,992)	1,345,421	58,553

<u>Division Summary</u>					
LLB Law Library	1,794,860	1,286,868	(507,992)	1,345,421	58,553
Total Uses by Division	1,794,860	1,286,868	(507,992)	1,345,421	58,553

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	428,446	419,212	(9,234)	436,488	17,276
			Mandatory Fringe Benefits	178,772	180,408	1,636	187,506	7,098
			Materials & Supplies	6,000	5,700	(300)	5,700	
			Services Of Other Depts	1,181,642	681,548	(500,094)	715,727	34,179
10000 Total				1,794,860	1,286,868	(507,992)	1,345,421	58,553
Operating Total				1,794,860	1,286,868	(507,992)	1,345,421	58,553
Total Uses of Funds				1,794,860	1,286,868	(507,992)	1,345,421	58,553

Department: MTA Municipal Transportation Agency

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Uses Summary</u>					
Salaries	624,015,243	630,132,005	6,116,762	651,286,458	21,154,453
Mandatory Fringe Benefits	345,414,521	288,865,270	(56,549,251)	302,718,328	13,853,058
Non-Personnel Services	259,520,795	271,368,447	11,847,652	274,089,168	2,720,721
Capital Outlay	65,210,058	91,906,119	26,696,061	93,743,972	1,837,853
Debt Service	27,850,760	27,840,451	(10,309)	27,826,522	(13,929)
Materials & Supplies	74,590,552	99,537,314	24,946,762	105,475,709	5,938,395
Programmatic Projects		19,933,000	19,933,000	9,161,640	(10,771,360)
Services Of Other Depts	109,711,028	123,452,235	13,741,207	130,143,026	6,690,791
Overhead and Allocations	(33,952,656)	(22,117,146)	11,835,510	(22,532,786)	(415,640)
Transfers Out	165,511,487	166,783,505	1,272,018	156,812,872	(9,970,633)
Intrafund Transfers Out	45,387,369	42,829,946	(2,557,423)	46,571,629	3,741,683
Unappropriated Rev-Designated	400,000	(3,870,000)	(4,270,000)	4,430,000	8,300,000
Unappropriated Rev Retained		4,800,000	4,800,000		(4,800,000)
Transfer Adjustment - Uses	(210,898,856)	(209,613,451)	1,285,405	(203,384,501)	6,228,950
Total Uses by Chart of Accounts	1,472,760,301	1,531,847,695	59,087,394	1,576,342,037	44,494,342

Sources Summary

Intergovernmental: Federal	206,084,347	137,378,445	(68,705,902)	53,121,610	(84,256,835)
Intergovernmental: Other	124,239,639	259,645,488	135,405,849	376,472,867	116,827,379
Intergovernmental: State	61,088,973	75,262,844	14,173,871	75,724,069	461,225
Charges for Services	182,800,965	150,805,038	(31,995,927)	159,791,713	8,986,675
Fines, Forfeiture, & Penalties	101,282,266	95,303,594	(5,978,672)	99,873,968	4,570,374
Licenses, Permits, & Franchises	19,921,167	27,763,853	7,842,686	30,493,617	2,729,764
Rents & Concessions	139,849,506	107,934,854	(31,914,652)	109,216,441	1,281,587
Other Revenues	22,509,428	17,354,344	(5,155,084)	16,720,016	(634,328)
Interest & Investment Income	12,390,731	11,815,975	(574,756)	12,177,991	362,016
Expenditure Recovery	4,384,254	4,219,348	(164,906)	3,719,988	(499,360)
IntraFund Transfers In	45,387,369	42,829,946	(2,557,423)	46,571,629	3,741,683
Transfers In	250,070,512	252,680,939	2,610,427	244,169,718	(8,511,221)
Beg Fund Balance - Budget Only		41,146,478	41,146,478	18,402,911	(22,743,567)

Department: MTA Municipal Transportation Agency

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Transfer Adjustment-Source	(210,898,856)	(209,613,451)	1,285,405	(203,384,501)	6,228,950
General Fund Support	513,650,000	517,320,000	3,670,000	533,270,000	15,950,000
Total Sources by Chart of Accounts	1,472,760,301	1,531,847,695	59,087,394	1,576,342,037	44,494,342

Fund Summary

Municipal Transportation Agcy	1,472,760,301	1,531,847,695	59,087,394	1,576,342,037	44,494,342
Total Uses by Funds	1,472,760,301	1,531,847,695	59,087,394	1,576,342,037	44,494,342

Division Summary

MTASS Sustainable Streets	223,487,303	235,695,717	12,208,414	227,459,998	(8,235,719)
MTAHR Human Resources	31,154,816	64,746,884	33,592,068	65,846,065	1,099,181
MTAFA Fit Finance & Info Tech	95,567,302	105,069,196	9,501,894	104,189,374	(879,822)
MTAED Executive Director	8,909,648	6,986,194	(1,923,454)	6,945,979	(40,215)
MTABD Board Of Directors	685,495	695,406	9,911	720,330	24,924
MTACC CV-Captl Progr & Constr	68,379,051	88,085,176	19,706,125	92,082,698	3,997,522
MTATS Transit Svc Division	753,965,600	779,806,896	25,841,296	812,868,478	33,061,582
MTAAW Agency-wide	206,478,875	146,686,090	(59,792,785)	157,371,577	10,685,487
MTASA Safety	7,646,796	6,411,758	(1,235,038)	6,638,068	226,310
MTACO Communications	8,313,399	6,915,499	(1,397,900)	7,212,130	296,631
MTAGA Government Affairs	2,282,841	2,079,353	(203,488)	2,166,003	86,650
MTATZ Taxi & Accessible Svc	39,852,706	35,734,881	(4,117,825)	37,181,236	1,446,355
MTAST Chief Strategy Office	26,036,469	52,934,645	26,898,176	55,660,101	2,725,456
Total Uses by Division	1,472,760,301	1,531,847,695	59,087,394	1,576,342,037	44,494,342

Reserved Appropriations

Controller Reserves

10010140	MS TSF-COMPLETE ST (BIKE&PED)		442,797		68,562
10011999	Tsf-Transit Cap Maint & Progra		831,600		1,439,802
10012000	MT Tsf-Transit Svc&Reliability		26,400		45,708
10012001	MT Tsf-Transit Svc Exp&Realib		691,196		731,328
10040546	TSF Developer Agr Holding Acct		13,452,360		13,452,360
Controller Reserves: Total			15,444,353		15,737,760

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Department: MTA Municipal Transportation Agency

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
22260	MTA TS Op Annual Account Ctrl		Salaries	507,195,269	517,514,793	10,319,524	535,531,285	18,016,492
			Mandatory Fringe Benefits	256,013,349	201,860,953	(54,152,396)	210,620,214	8,759,261
			Non-Personnel Services	135,871,263	137,592,272	1,721,009	141,504,818	3,912,546
			Materials & Supplies	66,967,799	92,986,666	26,018,867	98,173,071	5,186,405
			Programmatic Projects		10,000,000	10,000,000	4,000,000	(6,000,000)
			Services Of Other Depts	28,756,858	35,663,283	6,906,425	37,855,720	2,192,437
			Overhead and Allocations	(88,104,450)	(127,886,854)	(39,782,404)	(134,831,906)	(6,945,052)
			Transfers Out	1,565,891	5,865,891	4,300,000	7,025,891	1,160,000
			Intrafund Transfers Out	26,284,869	33,899,946	7,615,077	37,641,629	3,741,683
			Unappropriated Rev-Designated	110,000		(110,000)		
			Transfer Adjustment - Uses	(27,850,760)	(39,765,837)	(11,915,077)	(44,667,520)	(4,901,683)
22260 Total				906,810,088	867,731,113	(39,078,975)	892,853,202	25,122,089
22261	MTA TS DSF REVBD S2017 (NEW)		Debt Service	9,991,371	9,984,204	(7,167)	9,982,288	(1,916)
22261 Total				9,991,371	9,984,204	(7,167)	9,982,288	(1,916)
22267	MTA TS DSF REVBNB S2021A		Debt Service	13,084,089	13,080,947	(3,142)	13,068,934	(12,013)
22267 Total				13,084,089	13,080,947	(3,142)	13,068,934	(12,013)
22268	MTA TS DSF REVBNB S2021B		Debt Service	179,200	179,200		179,200	
22268 Total				179,200	179,200	0	179,200	0
22269	MTA TS DSF REVBNB S2021C		Debt Service	3,030,209	3,030,209		3,030,209	
22269 Total				3,030,209	3,030,209	0	3,030,209	0
22870	MTA SS Op Annual Account Ctrl		Salaries	68,585,843	69,236,772	650,929	71,166,179	1,929,407
			Mandatory Fringe Benefits	34,576,368	33,476,080	(1,100,288)	34,801,791	1,325,711
			Non-Personnel Services	95,068,136	91,302,595	(3,765,541)	89,417,495	(1,885,100)
			Materials & Supplies	5,252,433	6,240,190	987,757	6,985,435	745,245
			Programmatic Projects		9,933,000	9,933,000		(9,933,000)
			Services Of Other Depts	12,542,872	13,103,925	561,053	13,415,073	311,148
			Overhead and Allocations	30,875,323	26,598,980	(4,276,343)	28,621,829	2,022,849
			Transfers Out	163,945,596	146,167,614	(17,777,982)	149,786,981	3,619,367
			Intrafund Transfers Out		550,000	550,000	550,000	

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Unappropriated Rev-Designated	290,000		(290,000)		
			Transfer Adjustment - Uses	(163,945,596)	(146,717,614)	17,227,982	(150,336,981)	(3,619,367)
22870	Total			247,190,975	249,891,542	2,700,567	244,407,802	(5,483,740)
23426	MTA SS DSF REVBND S2021C		Debt Service	1,565,891	1,565,891		1,565,891	
23426	Total			1,565,891	1,565,891	0	1,565,891	0
Operating Total				1,181,851,823	1,145,463,106	(36,388,717)	1,165,087,526	19,624,420
Continuing Projects - Authority Control								
22280	MTA TS ContinuingAuthorityCtrl	16381	MT Enterprise Service Integrat		9,950,000	9,950,000		(9,950,000)
		18735	MTL 8X Customer First_X8		2,744,886	2,744,886	2,570,498	(174,388)
		22197	ExpAuth-MunicipalExecAssocMTA		48,000	48,000	48,000	
		22616	MT NP 10040496 Contingency Rsv		930,000	930,000	4,430,000	3,500,000
		80047	MT BART Joint Use Capital Impr		3,500,000	3,500,000	3,600,000	100,000
		80248	MT 10036269 Transit CapProjRev		4,800,000	4,800,000		(4,800,000)
22280	Total			0	21,972,886	21,972,886	10,648,498	(11,324,388)
22420	MTA TS CAP DEV IMPACT PRJ	80224	MT 10035881 IPIC SOMA	2,526,980		(2,526,980)		
		80225	MT 10035882 IPIC HUB	(2,000,000)		2,000,000		
22420	Total			526,980	0	(526,980)	0	0
22540	MTA TS SPE REV TIDF	18850	MTL StaPrp1BFy10PtmiseaFnds_X9	6,699,000	831,600	(5,867,400)	1,439,802	608,202
22540	Total			6,699,000	831,600	(5,867,400)	1,439,802	608,202
22890	MTA SS ContinuingAuthorityCtrl	17304	MT Dpw-Boe St. Resurfacing Jo#		(14,750,000)	(14,750,000)		14,750,000
22890	Total			0	(14,750,000)	(14,750,000)	0	14,750,000
Continuing Projects - Authority Control Total				7,225,980	8,054,486	828,506	12,088,300	4,033,814
Grants Projects								
22320	MTA TS OPR ANNUAL-FED	10017934	Ada Paratransit Operating Supp	4,985,162		(4,985,162)		
		10040854	MT FED ADA Paratransit Op Supp		5,752,712	5,752,712	5,925,293	172,581
22320	Total			4,985,162	5,752,712	767,550	5,925,293	172,581
22330	MTA TS OPR ANNUAL-STA	10017942	Expanded Svc fod Disadvantaged	17,489,073		(17,489,073)		
		10040855	MT LCTOP Discount Oper Support		19,217,683	19,217,683	19,678,908	461,225
		10041349	SB125 State COVID Relief		99,477,000	99,477,000	209,328,000	109,851,000

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10041375	Lafa Program Operating Fund		4,045,161	4,045,161	4,045,161	
22330 Total				17,489,073	122,739,844	105,250,771	233,052,069	110,312,225
22331	MTA TS COVID STIMULUS FUND-FED	10037465	ARP 5307 Transit Opr Assist	201,099,185	131,625,733	(69,473,452)	47,196,317	(84,429,416)
22331 Total				201,099,185	131,625,733	(69,473,452)	47,196,317	(84,429,416)
22350	MTA TS OPR ANNUAL-REG	10033251	Metro T-Third Street - Generic	2,125,000	2,231,886	106,886	2,285,451	53,565
22350 Total				2,125,000	2,231,886	106,886	2,285,451	53,565
22450	MTA TS CAP STATEFUNDED PRJ	10041384	MTC State of Good Repair		11,771,203	11,771,203	12,053,712	282,509
22450 Total				0	11,771,203	11,771,203	12,053,712	282,509
Grants Projects Total				225,698,420	274,121,378	48,422,958	300,512,842	26,391,464
Work Orders/Overhead								
22265	MTA OH OPR AGENCYWIDE NEW	103745	MTASS Sustainable Streets	10,305,626	9,330,939	(974,687)	9,605,905	274,966
		103758	MTAHR Human Resources	23,504,978	21,134,971	(2,370,007)	20,929,083	(205,888)
		103773	MTAFA Fit Finance & Info Tech	46,739,792	52,219,169	5,479,377	53,647,499	1,428,330
		103776	MTAED Executive Director	8,909,648	6,986,194	(1,923,454)	6,945,979	(40,215)
		103788	MTABD Board Of Directors	685,495	695,406	9,911	720,330	24,924
		139648	MTAAW Agency-wide	89,846,693	87,633,836	(2,212,857)	99,250,062	11,616,226
		175644	MTACO Communications	8,313,399	6,915,499	(1,397,900)	7,212,130	296,631
		175649	MTAGA Government Affairs	2,282,841	2,079,353	(203,488)	2,166,003	86,650
		210685	MTAST Chief Strategy Office	3,221,686	8,991,323	5,769,637	10,182,483	1,191,160
			Transfer Adjustment - Uses	(193,810,158)	(171,081,281)	22,728,877	(192,256,563)	(21,175,282)
22265 Total				0	24,905,409	24,905,409	18,402,911	(6,502,498)
22305	MTA TS OPR PROJ SUP-PSF NEW	103745	MTASS Sustainable Streets	1,526,747	1,686,418	159,671	1,706,927	20,509
		103773	MTAFA Fit Finance & Info Tech	2,402,416	2,174,615	(227,801)	2,242,874	68,259
		138672	MTACC CV-Captl Progr & Constr	3,633,677	1,611,469	(2,022,208)	1,648,027	36,558
		138753	MTATS Transit Svc Division	1,048,951	476,081	(572,870)	476,081	
		210685	MTAST Chief Strategy Office		2,334,289	2,334,289	2,622,647	288,358
			Transfer Adjustment - Uses	(8,611,791)	(8,282,872)	328,919	(8,696,556)	(413,684)
22305 Total				0	0	0	0	0
Work Orders/Overhead Total				0	24,905,409	24,905,409	18,402,911	(6,502,498)

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
22431	MTA TS CAP TSF TRANSIT	10012000	MT Tsf-Transit Svc&Reliability	443,054	26,400	(416,654)	45,708	19,308
		10012001	MT Tsf-Transit Svc Exp&Realib	4,300,739	691,196	(3,609,543)	731,328	40,132
		10040546	TSF Developer Agr Holding Acct		8,819,996	8,819,996	8,819,996	
22431 Total				4,743,793	9,537,592	4,793,799	9,597,032	59,440
22455	MTA TS CAP Projects Prop B Fun	10034129	MT SFMTA Pop Growth Alloc	32,120,000	38,742,500	6,622,500	41,102,500	2,360,000
22455 Total				32,120,000	38,742,500	6,622,500	41,102,500	2,360,000
22481	MTA TS SPE REV TCM Tax	10036279	MT Prop D TCM Tax	9,102,500	10,868,063	1,765,563	8,380,000	(2,488,063)
			Transfer Adjustment - Uses	(9,102,500)	(8,380,000)	722,500	(8,380,000)	
22481 Total				0	2,488,063	2,488,063	0	(2,488,063)
23021	MTA SS CAP TSF SSD	10010140	MS TSF-COMPLETE ST (BIKE&PED)	410,285	442,797	32,512	68,562	(374,235)
		10040546	TSF Developer Agr Holding Acct		4,632,364	4,632,364	4,632,364	
23021 Total				410,285	5,075,161	4,664,876	4,700,926	(374,235)
23035	MTA SS CAP Projects Prop B Fun	10034131	MS SFMTA POP GROWTH ALLOC SSD	20,710,000	22,910,000	2,200,000	24,300,000	1,390,000
23035 Total				20,710,000	22,910,000	2,200,000	24,300,000	1,390,000
23040	MTA SS CAP OTHER-FUNDED PRJ	10032485	MS WalkFirst Quick & Effective		550,000	550,000	550,000	
23040 Total				0	550,000	550,000	550,000	0
Continuing Projects - Project Control Total				57,984,078	79,303,316	21,319,238	80,250,458	947,142
Total Uses of Funds				1,472,760,301	1,531,847,695	59,087,394	1,576,342,037	44,494,342

Department: PRT Port

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Uses Summary</u>					
Salaries	35,827,687	37,974,403	2,146,716	39,618,759	1,644,356
Mandatory Fringe Benefits	15,307,798	16,117,494	809,696	16,904,040	786,546
Non-Personnel Services	15,248,943	16,081,866	832,923	15,355,104	(726,762)
Capital Outlay	33,740,034	31,581,250	(2,158,784)	27,613,144	(3,968,106)
Debt Service	6,135,955	6,445,497	309,542	6,483,792	38,295
Materials & Supplies	1,333,905	1,621,672	287,767	1,680,700	59,028
Programmatic Projects	4,551,589	5,026,589	475,000	4,865,589	(161,000)
Services Of Other Depts	36,777,968	40,905,148	4,127,180	43,111,882	2,206,734
Overhead and Allocations		1,950,841	1,950,841	1,994,105	43,264
Transfers Out	31,713	31,713		31,713	
Intrafund Transfers Out	47,106,318	29,526,277	(17,580,041)	20,411,834	(9,114,443)
Unappropriated Rev-Designated	2,270		(2,270)		
Unappropriated Rev Retained	1,167,414		(1,167,414)		
Transfer Adjustment - Uses	(47,106,318)	(29,526,277)	17,580,041	(20,411,834)	9,114,443
Total Uses by Chart of Accounts	150,125,276	157,736,473	7,611,197	157,658,828	(77,645)

<u>Sources Summary</u>					
Intergovernmental: Federal	27,279,000	118,314	(27,160,686)		(118,314)
Intergovernmental: Other	1,000,774	1,005,933	5,159	1,416,713	410,780
Charges for Services	20,633,997	30,728,795	10,094,798	30,447,075	(281,720)
Fines, Forfeiture, & Penalties	2,819,552	8,614,839	5,795,287	9,644,874	1,030,035
Rents & Concessions	85,976,464	93,369,096	7,392,632	98,484,515	5,115,419
Other Revenues	11,415,489	8,256,087	(3,159,402)	13,520,093	5,264,006
Interest & Investment Income	1,000,000	1,908,935	908,935	1,903,735	(5,200)
Expenditure Recovery		20,000	20,000	20,000	
IntraFund Transfers In	47,106,318	29,526,277	(17,580,041)	20,411,834	(9,114,443)
Beg Fund Balance - Budget Only		13,714,474	13,714,474	2,221,823	(11,492,651)
Transfer Adjustment-Source	(47,106,318)	(29,526,277)	17,580,041	(20,411,834)	9,114,443
General Fund Support					
Total Sources by Chart of Accounts	150,125,276	157,736,473	7,611,197	157,658,828	(77,645)

Department: PRT Port

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Fund Summary</u>					
Port of San Francisco	150,125,276	157,736,473	7,611,197	157,658,828	(77,645)
Total Uses by Funds	150,125,276	157,736,473	7,611,197	157,658,828	(77,645)

<u>Division Summary</u>					
PRT Real Estate & Development	18,867,281	19,733,341	866,060	20,021,182	287,841
PRT Planning & Environment	3,161,954	4,038,502	876,548	4,141,111	102,609
PRT Maritime	14,313,579	14,030,937	(282,642)	14,599,692	568,755
PRT Finance And Administration	35,149,829	40,314,182	5,164,353	43,020,217	2,706,035
PRT Maintenance	24,242,772	25,600,760	1,357,988	26,693,968	1,093,208
PRT Executive	8,927,105	10,418,123	1,491,018	9,358,828	(1,059,295)
PRT Port Commission (Portwide)	38,164,532	35,301,574	(2,862,958)	31,254,851	(4,046,723)
PRT Engineering	7,298,224	8,299,054	1,000,830	8,568,979	269,925
Total Uses by Division	150,125,276	157,736,473	7,611,197	157,658,828	(77,645)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
23680	PRT-OP Annual Account Ctrl		Salaries	34,568,906	36,856,492	2,287,586	38,440,797	1,584,305
			Mandatory Fringe Benefits	14,771,182	15,632,469	861,287	16,390,415	757,946
			Non-Personnel Services	15,248,943	16,081,866	832,923	15,355,104	(726,762)
			Capital Outlay	1,051,943	1,063,703	11,760	981,320	(82,383)
			Debt Service	5,600,000	5,909,542	309,542	5,947,837	38,295
			Materials & Supplies	1,333,905	1,621,672	287,767	1,680,700	59,028
			Services Of Other Depts	35,349,567	39,449,264	4,099,697	41,627,881	2,178,617
			Overhead and Allocations		1,950,841	1,950,841	1,994,105	43,264
			Transfers Out	31,713	31,713		31,713	
			Intrafund Transfers Out	18,271,527	27,638,765	9,367,238	18,469,345	(9,169,420)
			Unappropriated Rev-Designated	2,270		(2,270)		
			Unappropriated Rev Retained	1,167,414		(1,167,414)		

Department: PRT Port

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Transfer Adjustment - Uses	(18,271,527)	(27,638,765)	(9,367,238)	(18,469,345)	9,169,420
23680 Total				109,125,843	118,597,562	9,471,719	122,449,872	3,852,310
Operating Total				109,125,843	118,597,562	9,471,719	122,449,872	3,852,310

Annual Projects - Authority Control

23690	PRT-OP Annual Authority Ctrl	12698	PO Homeland Security Enhanceme		145,000	145,000	75,000	(70,000)
		16294	Stormwater Pollution Control	200,000	200,000		200,000	
		16296	Public Access Improvements	60,000	60,000		60,000	
		16297	Miscellaneous Tenant Faciltiy	400,000	400,000		400,000	
		16303	PO Facility Maint Repair P1	50,000	50,000		50,000	
		16308	Abandoned Mat-Illegal Dumpin C	200,000	200,000		200,000	
		16316	Utility Annual Maintenance	80,000	80,000		80,000	
		16317	Oil Spill Response Training &	90,000	90,000		90,000	
		16325	Sanitary Sewer Management Plan	250,000	250,000		250,000	
		16334	Tree Replacement & Maintenance		180,000	180,000	189,000	9,000
		16338	PO Cargo Fac Repair	109,000	109,000		109,000	
		16339	Heron'S Head Park (Pier 98)	82,000	82,000		82,000	
		17726	GE Youth Employment & Environm	415,000	415,000		415,000	
		21275	PO Racial Equity Econ Impact P	510,000	560,000	50,000	560,000	
		21276	PO Facility Maint Repair P50	407,000	407,000		407,000	
		21277	PO Env Cleanup Pier 39-45	50,000	50,000		50,000	
		21279	PO Crane Cove Park	368,527	368,527		368,527	
		21763	Finance and Admin		100,000	100,000		(100,000)
23690 Total				3,271,527	3,746,527	475,000	3,585,527	(161,000)
24530	PRT-SBH Annual Authority Ctrl	17321	South Beach Harbor Project	4,002,315	3,837,337	(164,978)	3,954,105	116,768
24530 Total				4,002,315	3,837,337	(164,978)	3,954,105	116,768
Annual Projects - Authority Control Total				7,273,842	7,583,864	310,022	7,539,632	(44,232)

Continuing Projects - Authority Control

23700	PRT-OP ContinuingAuthorityCtrl	12672	PO Waterfront Resilience Progm	3,181,424	1,670,114	(1,511,310)	2,617,636	947,522
		12688	PO Southern Waterfront Beautif	2,222,000	2,200,000	(22,000)	1,471,000	(729,000)

Department: PRT Port

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		12698	PO Homeland Security Enhanceme		39,438	39,438		(39,438)
		12740	PO Waterfront Development Proj	9,687,800	5,656,983	(4,030,817)	10,843,017	5,186,034
		20125	Capital Proj Implement Team		533,000	533,000	559,000	26,000
		21270	PO Environment		2,006,000	2,006,000	958,000	(1,048,000)
		21271	PO Maritime		809,000	809,000	800,000	(9,000)
		21272	PO Real Estate & Development	4,540,573	2,092,472	(2,448,101)	4,623,000	2,530,528
		21274	PO Engineering		700,000	700,000		(700,000)
		21763	Finance and Admin	5,056,003	1,908,099	(3,147,904)	3,855,182	1,947,083
		22119	ARPA STIMULUS	7,482,000	11,723,955	4,241,955		(11,723,955)
		22506	Low Carbon Fuel (LCFS) Credit		210,160	210,160		(210,160)
23700 Total				32,169,800	29,549,221	(2,620,579)	25,726,835	(3,822,386)
24540	PRT-SBHContinuingAuthorityCtrl	12726	PO Sf Port Marina Repairs & Up	1,555,791	1,887,512	331,721	1,942,489	54,977
24540 Total				1,555,791	1,887,512	331,721	1,942,489	54,977
Continuing Projects - Authority Control Total				33,725,591	31,436,733	(2,288,858)	27,669,324	(3,767,409)
Grants Projects								
24090	PRT-CP PROJ-Federal	10041086	PO FY2021 Port Security Grant		118,314	118,314		(118,314)
24090 Total				0	118,314	118,314	0	(118,314)
Grants Projects Total				0	118,314	118,314	0	(118,314)
Total Uses of Funds				150,125,276	157,736,473	7,611,197	157,658,828	(77,645)

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Department: LIB Public Library

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Uses Summary</u>					
Salaries	74,929,839	80,020,592	5,090,753	82,969,085	2,948,493
Mandatory Fringe Benefits	38,573,292	41,955,806	3,382,514	43,858,686	1,902,880
Non-Personnel Services	10,614,533	11,502,010	887,477	10,594,589	(907,421)
Capital Outlay	33,758,000	10,883,392	(22,874,608)	7,950,000	(2,933,392)
City Grant Program	650,000	826,081	176,081	847,231	21,150
Materials & Supplies	26,119,071	26,359,318	240,247	26,359,318	
Services Of Other Depts	14,784,501	16,409,093	1,624,592	16,877,642	468,549
Overhead and Allocations	485	638	153	638	
Intrafund Transfers Out	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
Unappropriated Rev-Designated	825,241		(825,241)		
Transfer Adjustment - Uses	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
Total Uses by Chart of Accounts	200,254,962	187,956,930	(12,298,032)	189,457,189	1,500,259

<u>Sources Summary</u>					
Property Taxes	79,520,000	79,220,000	(300,000)	79,400,000	180,000
Intergovernmental: State	250,000	250,400	400	250,400	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	1,020,000	20,000	(1,000,000)	20,000	
Interest & Investment Income	237,400	42,430	(194,970)	32,201	(10,229)
Expenditure Recovery	87,636	90,584	2,948	93,903	3,319
IntraFund Transfers In	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
Transfers In	20,000		(20,000)		
Beg Fund Balance - Budget Only	16,128,811	2,402,401	(13,726,410)	139,570	(2,262,831)
Transfer Adjustment-Source	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
General Fund Support	102,790,000	105,730,000	2,940,000	109,320,000	3,590,000
Total Sources by Chart of Accounts	200,254,962	187,956,930	(12,298,032)	189,457,189	1,500,259

Department: LIB Public Library

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Fund Summary</u>					
Bequest Fund	1,115,000	115,000	(1,000,000)	115,000	
Gift and Other Exp Trust Fund	5,000	5,000		5,000	
Public Library Fund	199,134,962	187,836,930	(11,298,032)	189,337,189	1,500,259
Total Uses by Funds	200,254,962	187,956,930	(12,298,032)	189,457,189	1,500,259

<u>Division Summary</u>					
LIB Public Library	200,254,962	187,956,930	(12,298,032)	189,457,189	1,500,259
Total Uses by Division	200,254,962	187,956,930	(12,298,032)	189,457,189	1,500,259

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
13140	SR Public Library Preserv		Salaries	74,929,839	80,020,592	5,090,753	82,969,085	2,948,493
			Mandatory Fringe Benefits	38,573,292	41,955,806	3,382,514	43,858,686	1,902,880
			Non-Personnel Services	9,875,533	11,183,010	1,307,477	10,575,589	(607,421)
			Capital Outlay	978,000	107,000	(871,000)		(107,000)
			City Grant Program	650,000	826,081	176,081	847,231	21,150
			Materials & Supplies	25,588,556	25,698,556	110,000	25,698,556	
			Services Of Other Depts	14,784,501	16,189,364	1,404,863	16,650,223	460,859
			Intrafund Transfers Out	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
			Unappropriated Rev-Designated	825,241		(825,241)		
			Transfer Adjustment - Uses	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
13140 Total				166,204,962	175,980,409	9,775,447	180,599,370	4,618,961
Operating Total				166,204,962	175,980,409	9,775,447	180,599,370	4,618,961
Continuing Projects - Authority Control								
13080	SR Library Fund - Continuing	17146	LB Library-summer Reading Prog	20,000		(20,000)		
		19559	LB-SFPL Main Master Plan Proj	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
13080 Total				32,800,000	11,726,121	(21,073,879)	8,607,419	(3,118,702)
13150	SR Library Special Revenue	17144	LB Library Special Collection-	25,000	25,000		25,000	

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Department: LIB Public Library

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
13150 Total				25,000	25,000	0	25,000	0
Continuing Projects - Authority Control Total				32,825,000	11,751,121	(21,073,879)	8,632,419	(3,118,702)
Grants Projects								
13120	SR Library Grants; Cont Sta	10038048	LB-FY24 Project Read CLLS	60,000		(60,000)		
		10039805	LIB-FY24 PLP CLSA Funds	19,000		(19,000)		
		10039806	LIB-FY25 PLP CLSA Funds		19,000	19,000		(19,000)
		10039807	LB-FY25 Project Read CLLS		60,000	60,000		(60,000)
		10039927	LB-FY24 CLLS - ESL Program	26,000		(26,000)		
		10039928	LB-FY25 CLLS - ESL Program		26,400	26,400		(26,400)
		10039929	LB-FY26 CLLS - ESL Program				26,400	26,400
		10041028	LB-FY26 Project Read CLLS				60,000	60,000
		10041029	LIB-FY26 PLP CLSA Funds				19,000	19,000
13120 Total				105,000	105,400	400	105,400	0
14820	SR ETF-Gift	10000589	LB-F&F-Spl Coll-Architect/Deco	5,000	5,000		5,000	
14820 Total				5,000	5,000	0	5,000	0
17860	Perm ETF-Bequests	10000592	LB-Lillian Dannenberg Bequest	15,000	15,000		15,000	
		10000595	LB-Fuhrman Bequest	100,000	100,000		100,000	
		10039890	LIB-Estate of Howard A. Cooper	1,000,000		(1,000,000)		
17860 Total				1,115,000	115,000	(1,000,000)	115,000	0
Grants Projects Total				1,225,000	225,400	(999,600)	225,400	0
Total Uses of Funds				200,254,962	187,956,930	(12,298,032)	189,457,189	1,500,259

Department: PUC Public Utilities Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Uses Summary</u>					
Salaries	316,251,021	337,729,491	21,478,470	354,132,833	16,403,342
Mandatory Fringe Benefits	126,852,172	135,194,277	8,342,105	142,731,096	7,536,819
Non-Personnel Services	583,597,873	653,357,857	69,759,984	667,418,080	14,060,223
Capital Outlay	15,581,607	17,156,147	1,574,540	17,586,577	430,430
City Grant Program	2,831,524	3,181,524	350,000	3,178,837	(2,687)
Debt Service	435,545,028	466,743,203	31,198,175	524,540,803	57,797,600
Facilities Maintenance	46,886,510	61,731,170	14,844,660	62,676,503	945,333
Materials & Supplies	39,875,564	44,364,049	4,488,485	44,742,650	378,601
Programmatic Projects	2,851,014	2,747,446	(103,568)	2,512,115	(235,331)
Services Of Other Depts	111,600,913	120,828,205	9,227,292	127,327,819	6,499,614
Overhead and Allocations	(92,597,355)	(100,936,129)	(8,338,774)	(104,385,380)	(3,449,251)
Transfers Out	46,614,485	53,451,749	6,837,264	52,999,282	(452,467)
Intrafund Transfers Out	214,138,146	321,769,955	107,631,809	365,665,057	43,895,102
Unappropriated Rev-Designated	66,434,681	42,958,219	(23,476,462)	38,467,572	(4,490,647)
Unappropriated Rev Retained	132,691,774	236,780,933	104,089,159	279,675,973	42,895,040
Transfer Adjustment - Uses	(260,657,494)	(371,626,567)	(110,969,073)	(418,569,202)	(46,942,635)
Total Uses by Chart of Accounts	1,788,497,463	2,025,431,529	236,934,066	2,160,700,615	135,269,086

<u>Sources Summary</u>					
Charges for Services	1,496,497,235	1,656,143,599	159,646,364	1,748,281,503	92,137,904
Rents & Concessions	14,640,400	13,382,096	(1,258,304)	13,849,077	466,981
Other Revenues	40,292,320	44,991,814	4,699,494	46,246,347	1,254,533
Interest & Investment Income	4,507,000	14,645,157	10,138,157	10,659,609	(3,985,548)
Expenditure Recovery	197,117,443	217,412,768	20,295,325	249,431,145	32,018,377
IntraFund Transfers In	214,138,146	321,769,955	107,631,809	365,665,057	43,895,102
Transfers In	46,523,886	49,861,150	3,337,264	52,908,683	3,047,533
Beg Fund Balance - Budget Only	35,438,527	78,851,557	43,413,030	92,228,396	13,376,839
Transfer Adjustment-Source	(260,657,494)	(371,626,567)	(110,969,073)	(418,569,202)	(46,942,635)
General Fund Support					
Total Sources by Chart of Accounts	1,788,497,463	2,025,431,529	236,934,066	2,160,700,615	135,269,086

Department: PUC Public Utilities Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Fund Summary</u>					
CleanPowerSF	369,554,174	464,121,833	94,567,659	463,274,699	(847,134)
Hetch Hetchy Water and Power	315,158,785	346,190,334	31,031,549	382,504,840	36,314,506
San Francisco Water Enterprise	675,458,220	739,987,821	64,529,601	786,498,815	46,510,994
San Francisco Wastewater Ent	428,326,284	475,131,541	46,805,257	528,422,261	53,290,720
Total Uses by Funds	1,788,497,463	2,025,431,529	236,934,066	2,160,700,615	135,269,086

<u>Division Summary</u>					
HHP CleanPowerSF	369,554,174	464,121,833	94,567,659	463,274,699	(847,134)
WWE Wastewater Enterprise	428,326,284	475,131,541	46,805,257	528,422,261	53,290,720
HHP Hetch Hetchy Water & Power	315,158,785	346,190,334	31,031,549	382,504,840	36,314,506
PUB Public Utilities Bureaus	974,788	978,043	3,255	1,000,480	22,437
WTR Water Enterprise	674,483,432	739,009,778	64,526,346	785,498,335	46,488,557
Total Uses by Division	1,788,497,463	2,025,431,529	236,934,066	2,160,700,615	135,269,086

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
20160	WWE Op Annual Account Ctrl		Salaries	61,921,967	64,110,486	2,188,519	67,336,129	3,225,643
			Mandatory Fringe Benefits	25,647,782	26,214,113	566,331	27,776,613	1,562,500
			Non-Personnel Services	27,695,904	29,485,325	1,789,421	29,888,019	402,694
			Capital Outlay	2,038,175	1,738,765	(299,410)	2,485,677	746,912
			City Grant Program	250,000	600,000	350,000	600,000	
			Debt Service	98,039,423	122,615,091	24,575,668	144,013,267	21,398,176
			Materials & Supplies	13,204,682	15,878,756	2,674,074	15,672,810	(205,946)
			Services Of Other Depts	38,793,475	38,845,302	51,827	41,337,190	2,491,888
			Overhead and Allocations	39,042,421	47,795,250	8,752,829	50,005,176	2,209,926
			Transfers Out	31,713	31,713		31,713	
			Intrafund Transfers Out	87,584,667	117,865,132	30,280,465	139,259,810	21,394,678
			Unappropriated Rev-Designated	27,805,077	900,000	(26,905,077)	900,000	

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Transfer Adjustment - Uses	(87,584,667)	(117,865,132)	(30,280,465)	(139,259,810)	(21,394,678)
20160 Total				334,470,619	348,214,801	13,744,182	380,046,594	31,831,793
24750	HH CleanPowerSF Op Annual Acco		Salaries	6,227,753	6,962,733	734,980	7,499,657	536,924
			Mandatory Fringe Benefits	1,871,848	2,052,110	180,262	2,233,518	181,408
			Non-Personnel Services	11,964,028	10,936,438	(1,027,590)	11,216,612	280,174
			Materials & Supplies	229,358	137,000	(92,358)	137,200	200
			Services Of Other Depts	4,169,830	1,899,343	(2,270,487)	1,930,434	31,091
			Overhead and Allocations	6,141,614	7,671,475	1,529,861	8,077,284	405,809
			Unappropriated Rev-Designated		200,000	200,000	200,000	
24750 Total				30,604,431	29,859,099	(745,332)	31,294,705	1,435,606
24970	HHWP Op Annual Account Ctrl		Salaries	38,606,583	42,043,351	3,436,768	44,385,938	2,342,587
			Mandatory Fringe Benefits	15,865,583	17,686,722	1,821,139	18,833,661	1,146,939
			Non-Personnel Services	195,221,441	183,271,855	(11,949,586)	196,076,565	12,804,710
			Capital Outlay	2,598,647	2,514,615	(84,032)	2,999,313	484,698
			Debt Service	3,813,501	10,498,877	6,685,376	13,577,209	3,078,332
			Materials & Supplies	3,451,842	3,751,842	300,000	4,351,842	600,000
			Services Of Other Depts	8,557,873	9,569,626	1,011,753	10,349,745	780,119
			Overhead and Allocations	24,963,753	28,807,055	3,843,302	30,187,723	1,380,668
			Transfers Out	285,060	4,147,681	3,862,621	727,356	(3,420,325)
			Intrafund Transfers Out	18,992,204	36,662,185	17,669,981	53,633,949	16,971,764
			Unappropriated Rev-Designated		800,000	800,000	800,000	
			Transfer Adjustment - Uses	(19,245,552)	(37,278,154)	(18,032,602)	(54,329,593)	(17,051,439)
24970 Total				293,110,935	302,475,655	9,364,720	321,593,708	19,118,053
25940	WTR Op Annual Account Ctrl		Salaries	80,858,297	85,995,194	5,136,897	89,278,767	3,283,573
			Mandatory Fringe Benefits	34,085,157	35,972,013	1,886,856	37,693,641	1,721,628
			Non-Personnel Services	18,629,838	18,950,289	320,451	18,562,043	(388,246)
			Capital Outlay	2,647,308	4,405,937	1,758,629	3,748,161	(657,776)
			City Grant Program	2,581,524	2,581,524		2,578,837	(2,687)
			Debt Service	333,692,104	333,629,235	(62,869)	366,950,327	33,321,092
			Materials & Supplies	19,074,652	20,323,920	1,249,268	20,305,626	(18,294)

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Services Of Other Depts	27,589,640	31,613,489	4,023,849	33,821,958	2,208,469
			Overhead and Allocations	66,107,444	65,860,256	(247,188)	68,580,098	2,719,842
			Transfers Out	46,297,712	49,272,355	2,974,643	52,240,213	2,967,858
			Intrafund Transfers Out	76,047,844	127,949,522	51,901,678	132,299,224	4,349,702
			Unappropriated Rev-Designated	5,918,777	1,100,000	(4,818,777)	1,100,000	
			Transfer Adjustment - Uses	(122,313,844)	(177,190,165)	(54,876,321)	(184,507,725)	(7,317,560)
25940 Total				591,216,453	600,463,569	9,247,116	642,651,170	42,187,601
27180	PUC Operating Fund		Salaries	62,034,300	69,625,453	7,591,153	74,012,820	4,387,367
			Mandatory Fringe Benefits	27,206,929	30,198,281	2,991,352	32,243,602	2,045,321
			Non-Personnel Services	23,832,996	25,226,445	1,393,449	24,938,908	(287,537)
			Capital Outlay	1,007,477	1,496,830	489,353	1,353,426	(143,404)
			Materials & Supplies	2,878,423	3,323,048	444,625	3,308,913	(14,135)
			Services Of Other Depts	30,360,075	32,825,570	2,465,495	33,545,989	720,419
			Overhead and Allocations	(147,096,662)	(162,539,589)	(15,442,927)	(169,247,620)	(6,708,031)
27180 Total				223,538	156,038	(67,500)	156,038	0
Operating Total				1,249,625,976	1,281,169,162	31,543,186	1,375,742,215	94,573,053
Annual Projects - Authority Control								
20170	WWE Annual Authority Ctrl	17726	GE Youth Employment & Environm	697,000	697,000		697,000	
		19459	UW Treasure Island - Maintena	2,600,000	2,600,000		2,600,000	
		19460	UW 525 Golden Gate - O & M	1,372,000	2,634,881	1,262,881	2,634,881	
		19461	UW 525 Golden Gate - Lease Pay	2,416,551	4,106,484	1,689,933	4,071,036	(35,448)
		19466	WW Low Impact Development	681,000	681,000		681,000	
		80068	WWE Neighborhood Steward Progs	620,000		(620,000)		
		80547	PUC BUREAUS Programmatic Proj		337,303	337,303	275,809	(61,494)
20170 Total				8,386,551	11,056,668	2,670,117	10,959,726	(96,942)
20210	WWE Work Order	10002	Interdepartmental-Overhead	4,130,998	3,444,665	(686,333)	3,524,725	80,060
20210 Total				4,130,998	3,444,665	(686,333)	3,524,725	80,060
24765	Clean Pw Annual Authority Ctrl	19460	UW 525 Golden Gate - O & M		486,303	486,303	486,303	
		19461	UW 525 Golden Gate - Lease Pay		757,977	757,977	751,432	(6,545)
		20993	CPSF Neighborhood Steward Prog	150,000		(150,000)		

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Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
		80233	Community Food Service Prog		6,398,147	6,398,147	7,398,147	1,000,000
		80547	PUC BUREAUS Programmatic Proj		30,643	30,643	25,057	(5,586)
24765 Total				150,000	7,673,070	7,523,070	8,660,939	987,869
24980	HHWP Annual Authority Ctrl	15812	Hetchy Water - Facilities Main	3,000,000	3,500,000	500,000	3,500,000	
		17661	Wecc-Nerc Compliance	4,449,000	5,500,000	1,051,000	5,500,000	
		17662	Wecc-Nerc Transmission Line Cl	208,000	215,000	7,000	223,000	8,000
		17726	GE Youth Employment & Environm	150,000	150,000		150,000	
		19459	UW Treasure Island - Maintena	4,428,000	5,200,000	772,000	5,400,000	200,000
		19460	UW 525 Golden Gate - O & M	826,000	2,098,749	1,272,749	2,098,749	
		19461	UW 525 Golden Gate - Lease Pay	1,244,204	2,513,552	1,269,348	2,491,853	(21,699)
		80427	Grid Connections		3,565,000	3,565,000	3,573,000	8,000
		80547	PUC BUREAUS Programmatic Proj		234,089	234,089	191,412	(42,677)
24980 Total				14,305,204	22,976,390	8,671,186	23,128,014	151,624
25030	HHWP Work Order Fund	10002	Interdepartmental-Overhead	2,727,646	515,807	(2,211,839)	544,967	29,160
25030 Total				2,727,646	515,807	(2,211,839)	544,967	29,160
25950	WTR Annual Authority Ctrl	17726	GE Youth Employment & Environm	1,290,000	1,290,000		1,290,000	
		19158	UW Awss Maintenance - Cdd	2,500,000	2,500,000		2,500,000	
		19159	UW Alameda Watershed	6,586,000	7,000,000	414,000	7,000,000	
		19458	UW Water Resources Planning-bu	500,000	500,000		500,000	
		19459	UW Treasure Island - Maintena	1,350,000	500,000	(850,000)	500,000	
		19460	UW 525 Golden Gate - O & M	4,441,000	3,405,370	(1,035,630)	3,405,370	
		19461	UW 525 Golden Gate - Lease Pay	9,139,186	9,060,928	(78,258)	8,982,736	(78,192)
		80065	WTR Neighborhood Steward Progr	770,000		(770,000)		
		80424	Drought Response Program	500,000		(500,000)		
		80547	PUC BUREAUS Programmatic Proj		495,007	495,007	404,763	(90,244)
25950 Total				27,076,186	24,751,305	(2,324,881)	24,582,869	(168,436)
26000	WTR Work Order	10002	Interdepartmental-Overhead	4,072,385	4,056,125	(16,260)	4,078,562	22,437
26000 Total				4,072,385	4,056,125	(16,260)	4,078,562	22,437
Annual Projects - Authority Control Total				60,848,970	74,474,030	13,625,060	75,479,802	1,005,772

Continuing Projects - Authority Control

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Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
20550	WWE CPF Repair & Replace	19135	WW Cwp_revenue Transfer-sub Fu	81,338,116	112,415,407	31,077,291	133,891,216	21,475,809
20550 Total				81,338,116	112,415,407	31,077,291	133,891,216	21,475,809
24761	CleanPowerSF Cap Revenue Fund	80233	Community Food Service Prog	759,000	582,260	(176,740)	516,430	(65,830)
24761 Total				759,000	582,260	(176,740)	516,430	(65,830)
24870	HH CleanPowerSF Cust Trust Fd	20543	CleanPowerSF Customer Trst Fnd	338,040,743	424,958,792	86,918,049	421,715,167	(3,243,625)
24870 Total				338,040,743	424,958,792	86,918,049	421,715,167	(3,243,625)
24990	HHWP ContinuingAuthorityCtrl	15365	UH Hetchy Water - Joint Projec		3,451,858	3,451,858	8,772,339	5,320,481
		15405	UH Hhp_revenue Transfer-sub Fu	5,015,000	16,770,624	11,755,624	28,465,812	11,695,188
24990 Total				5,015,000	20,222,482	15,207,482	37,238,151	17,015,669
25960	WTR ContinuingAuthorityCtrl	19047	UW Alameda Creek Watershed Mgm	900,000	1,500,000	600,000	1,500,000	
		19052	UW Landscape Conservation Prog	1,000,000		(1,000,000)		
		19055	UW Alameda Watershed Hcp	4,890,000	5,500,000	610,000	5,500,000	
		19133	UW Wtr_revenue Transfer-sub Fu	20,579,658	83,547,880	62,968,222	63,500,163	(20,047,717)
		19463	UW Retrofit Grant Program	500,000		(500,000)		
25960 Total				27,869,658	90,547,880	62,678,222	70,500,163	(20,047,717)
26603	Water Regional Revenue Fund	19133	UW Wtr_revenue Transfer-sub Fu	25,000,000	20,012,904	(4,987,096)	44,530,013	24,517,109
26603 Total				25,000,000	20,012,904	(4,987,096)	44,530,013	24,517,109
Continuing Projects - Authority Control Total				478,022,517	668,739,725	190,717,208	708,391,140	39,651,415
Work Orders/Overhead								
20205	WWE Paid Time Off	229309	WWE Wastewater Enterprise	2,700,000	500,000	(2,200,000)	500,000	
			Transfer Adjustment - Uses	(2,700,000)	(500,000)	2,200,000	(500,000)	
20205 Total				0	0	0	0	0
25025	HHWP HetchyPower Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,300,000	1,300,000		1,300,000	
			Transfer Adjustment - Uses	(1,300,000)	(1,300,000)		(1,300,000)	
25025 Total				0	0	0	0	0
25026	HHWP HetchyWater Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,100,000	1,100,000		1,100,000	
			Transfer Adjustment - Uses	(1,100,000)	(1,100,000)		(1,100,000)	
25026 Total				0	0	0	0	0
25985	WTR Paid Time Off	232429	WTR Water Enterprise	5,700,000	3,700,000	(2,000,000)	3,700,000	
			Transfer Adjustment - Uses	(5,700,000)	(3,700,000)	2,000,000	(3,700,000)	

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Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Work Orders/Overhead								
25985 Total				0	0	0	0	0
27190	PUC Personnel Fund	232176	PUB Public Utilities Bureaus	84,260,437	89,412,731	5,152,294	92,852,490	3,439,759
			Transfer Adjustment - Uses	(84,260,437)	(89,412,731)	(5,152,294)	(92,852,490)	(3,439,759)
27190 Total				0	0	0	0	0
Work Orders/Overhead Total				0	0	0	0	0
Total Uses of Funds				1,788,497,463	2,024,382,917	235,885,454	2,159,613,157	135,230,240

Department: RNT Rent Arbitration Board

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
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Uses Summary

Salaries	7,747,722	8,049,197	301,475	8,341,977	292,780
Mandatory Fringe Benefits	2,965,934	3,134,040	168,106	3,269,999	135,959
Non-Personnel Services	4,087,558	334,739	(3,752,819)	371,791	37,052
Materials & Supplies	40,250	44,550	4,300	40,250	(4,300)
Services Of Other Depts	2,549,588	1,985,956	(563,632)	2,083,512	97,556
Overhead and Allocations	334,171	263,871	(70,300)	263,871	
Total Uses by Chart of Accounts	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047

Sources Summary

Charges for Services	12,950,258	12,769,423	(180,835)	13,624,148	854,725
Beg Fund Balance - Budget Only	4,774,965	1,042,930	(3,732,035)	747,252	(295,678)
General Fund Support					
Total Sources by Chart of Accounts	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047

Fund Summary

Community / Neighborhood Dev	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Total Uses by Funds	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047

Division Summary

RNT Rent Arbitration Board	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Total Uses by Division	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
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Operating

10850	SR Rent Arbitration Board		Salaries	7,747,722	8,049,197	301,475	8,341,977	292,780
			Mandatory Fringe Benefits	2,965,934	3,134,040	168,106	3,269,999	135,959
			Non-Personnel Services	4,087,558	334,739	(3,752,819)	371,791	37,052
			Materials & Supplies	40,250	44,550	4,300	40,250	(4,300)
			Services Of Other Depts	2,549,588	1,985,956	(563,632)	2,083,512	97,556

Department: RNT Rent Arbitration Board

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Overhead and Allocations	334,171	263,871	(70,300)	263,871	
10850 Total				17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Operating Total				17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Total Uses of Funds				17,725,223	13,812,353	(3,912,870)	14,371,400	559,047

Department: RET Retirement System

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
<u>Uses Summary</u>					
Salaries	27,792,434	29,617,340	1,824,906	31,006,764	1,389,424
Mandatory Fringe Benefits	9,382,028	10,080,175	698,147	10,611,763	531,588
Non-Personnel Services	5,329,173	14,394,235	9,065,062	6,609,235	(7,785,000)
Capital Outlay	37,049	20,000	(17,049)		(20,000)
Materials & Supplies	215,000	215,000		215,000	
Programmatic Projects	50,000		(50,000)		
Services Of Other Depts	7,627,628	5,797,288	(1,830,340)	5,758,065	(39,223)
Overhead and Allocations	547,081	1,401,092	854,011	1,401,092	
Unappropriated Rev-Designated	489,110		(489,110)		
Total Uses by Chart of Accounts	51,469,503	61,525,130	10,055,627	55,601,919	(5,923,211)

<u>Sources Summary</u>					
Charges for Services	1,921,150	1,864,508	(56,642)	1,942,293	77,785
Contributions Ret/HSS/HlthCare	49,037,353	59,266,496	10,229,143	53,269,198	(5,997,298)
Interest & Investment Income	401,000	284,126	(116,874)	280,428	(3,698)
Expenditure Recovery	110,000	110,000		110,000	
General Fund Support					
Total Sources by Chart of Accounts	51,469,503	61,525,130	10,055,627	55,601,919	(5,923,211)

<u>Fund Summary</u>					
OPEB Trust Fund: Retiree Hlth	1,688,430	1,688,565	135	1,618,565	(70,000)
General Fund	1,922,150	1,864,508	(57,642)	1,942,293	77,785
Pension Trust Fund: SFERS	47,858,923	57,972,057	10,113,134	52,041,061	(5,930,996)
Total Uses by Funds	51,469,503	61,525,130	10,055,627	55,601,919	(5,923,211)

<u>Division Summary</u>					
RET SF Deferred Comp Program	1,922,150	1,864,508	(57,642)	1,942,293	77,785
RET Health Care Trust	1,688,430	1,688,565	135	1,618,565	(70,000)
RET Retirement Services	19,618,130	19,596,745	(21,385)	20,280,673	683,928
RET Investment	13,233,004	13,339,145	106,141	13,881,649	542,504
RET Administration	15,007,789	25,036,167	10,028,378	17,878,739	(7,157,428)

Department: RET Retirement System

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Uses by Division	51,469,503	61,525,130	10,055,627	55,601,919	(5,923,211)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
31330	Employees Retirement Trust		Salaries	26,809,290	28,596,082	1,786,792	29,927,882	1,331,800
			Mandatory Fringe Benefits	9,029,613	9,713,425	683,812	10,224,852	511,427
			Non-Personnel Services	3,810,243	12,864,170	9,053,927	5,079,170	(7,785,000)
			Capital Outlay	37,049	20,000	(17,049)		(20,000)
			Materials & Supplies	210,000	210,000		210,000	
			Programmatic Projects	50,000		(50,000)		
			Services Of Other Depts	6,876,537	5,167,288	(1,709,249)	5,198,065	30,777
			Overhead and Allocations	547,081	1,401,092	854,011	1,401,092	
			Unappropriated Rev-Designated	489,110		(489,110)		
31330 Total				47,858,923	57,972,057	10,113,134	52,041,061	(5,930,996)
31440	Health Care-Prop B Trust Fund		Non-Personnel Services	1,308,430	1,308,565	135	1,308,565	
			Services Of Other Depts	380,000	380,000		310,000	(70,000)
31440 Total				1,688,430	1,688,565	135	1,618,565	(70,000)
Operating Total				49,547,353	59,660,622	10,113,269	53,659,626	(6,000,996)
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17410	RS Employee Deferred Compensat	1,922,150	1,864,508	(57,642)	1,942,293	77,785
10010 Total				1,922,150	1,864,508	(57,642)	1,942,293	77,785
Annual Projects - Authority Control Total				1,922,150	1,864,508	(57,642)	1,942,293	77,785
Total Uses of Funds				51,469,503	61,525,130	10,055,627	55,601,919	(5,923,211)

**STATEMENT OF BOND REDEMPTION
AND INTEREST**

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total
HETCH HETCHY WATER & POWER ENTERPRISE								
2011 Qualified Energy Conservation Bonds	\$ 568,690	\$ 89,053	\$ -	\$ 657,743	\$ 575,523	\$ 62,016	\$ -	\$ 637,539
2015 New Clean Renewable Energy Bonds	149,916	60,311	-	210,227	152,001	53,361	-	205,362
2015 Power Revenue Bonds Series A (Green)	-	1,592,950	-	1,592,950	-	1,592,950	-	1,592,950
2015 Power Revenue Bonds Series B	910,000	62,000	-	972,000	945,000	24,900	-	969,900
2021 Power Revenue Bonds Series A	1,385,000	3,050,425	-	4,435,425	1,455,000	2,979,425	-	4,434,425
2021 Power Revenue Bonds Series B	585,000	2,030,375	-	2,615,375	620,000	2,000,250	-	2,620,250
2023 Power Revenue Bonds Series A	-	-	-	-	-	3,097,625	-	3,097,625
SRF Loan:								
Mt. Tunnel Improvements Project	-	-	-	-	-	-	-	-
COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%)	463,176	769,450	923	1,233,549	482,617	739,364	923	1,222,904
Trustee and Arbitrage Computation Fee (Power Bonds)	-	14,895	-	14,895	-	18,895	-	18,895
TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET	<u>\$ 4,061,782</u>	<u>\$ 7,669,459</u>	<u>\$ 923</u>	<u>\$ 11,732,164</u>	<u>\$ 4,230,141</u>	<u>\$ 10,568,786</u>	<u>\$ 923</u>	<u>\$ 14,799,850</u>
Federal Offsets								
2011 Qualified Energy Conservation Bonds Federal Offset	-	(58,784)	-	(58,784)	-	(40,937)	-	(40,937)
2015 New Clean Renewable Energy Bonds Federal Offset	-	(39,811)	-	(39,811)	-	(35,224)	-	(35,224)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(253,957)	-	(253,957)	-	(244,027)	-	(244,027)
TOTAL HETCH HETCHY WATER & POWER	<u>\$ 4,061,782</u>	<u>\$ 7,316,907</u>	<u>\$ 923</u>	<u>\$ 11,379,612</u>	<u>\$ 4,230,141</u>	<u>\$ 10,248,599</u>	<u>\$ 923</u>	<u>\$ 14,479,663</u>
SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY								
SFMTA 2017 Series Revenue Bonds	\$ 4,070,000	\$ 5,914,204	\$ -	\$ 9,984,204	\$ 4,275,000	\$ 5,707,288	\$ -	\$ 9,982,288
SFMTA 2021 Series A Refunding Revenue Bonds	10,110,000	2,970,947	-	13,080,947	10,170,000	2,898,934	-	13,068,934
SFMTA 2021 Series B Revenue Bonds	-	179,200	-	179,200	-	179,200	-	179,200
SFMTA 2021 Series C Revenue Bonds	-	4,596,100	-	4,596,100	-	4,596,100	-	4,596,100
TOTAL SF MUNICIPAL TRANSPORTATION AGENCY	<u>\$ 14,180,000</u>	<u>\$ 13,660,451</u>	<u>\$ -</u>	<u>\$ 27,840,451</u>	<u>\$ 14,445,000</u>	<u>\$ 13,381,522</u>	<u>\$ -</u>	<u>\$ 27,826,522</u>
PORT OF SAN FRANCISCO								
Hyde Street Harbor Loan	\$ 185,977	\$ 45,783	\$ -	\$ 231,760	\$ 194,346	\$ 37,414	\$ -	\$ 231,760
Refunding Revenue Bonds, Series 2020A/B	1,275,000	670,361	-	1,945,361	1,295,000	646,213	-	1,941,213
Revenue Bonds, Series 2014A/B	565,000	762,631	-	1,327,631	595,000	734,381	-	1,329,381
COP Port Facilities Project Series 2013 B & C	780,000	1,216,338	10,500	2,006,838	815,000	1,177,338	10,500	2,002,838
SBH - CalBoating Loan - \$400K	13,816	10,665	-	24,481	14,438	10,043	-	24,481
SBH - CalBoating Loan - \$3.1M	125,104	87,057	-	212,161	130,734	81,427	-	212,161
SBH - CalBoating Loan - \$4.5M	184,437	114,876	-	299,313	192,736	106,577	-	299,313
Other Fiscal Charges	-	100,000	-	100,000	-	100,000	-	100,000
TOTAL PORT OF SAN FRANCISCO	<u>\$ 3,129,334</u>	<u>\$ 3,007,711</u>	<u>\$ 10,500</u>	<u>\$ 6,147,545</u>	<u>\$ 3,237,254</u>	<u>\$ 2,893,393</u>	<u>\$ 10,500</u>	<u>\$ 6,141,147</u>

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total
SAN FRANCISCO INTERNATIONAL AIRPORT								
2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D	\$ 6,487,500	\$ 1,708,325	\$ -	\$ 8,195,825	\$ 9,038,333	\$ 1,510,263	\$ -	\$ 10,548,596
2014 Airport 2nd Series Revenue Bonds Series 2014	-	23,680,000	-	23,680,000	-	23,680,000	-	23,680,000
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A	28,341,667	5,458,292	-	33,799,959	50,499,167	4,157,875	-	54,657,042
2016 Airport 2nd Series Revenue Bonds Series 2016B/C	-	37,006,250	-	37,006,250	-	37,006,250	-	37,006,250
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016D	31,439,167	3,397,875	-	34,837,042	12,375,000	1,825,917	-	14,200,917
2017 Airport 2nd Series Revenue Bonds Series 2017A	-	17,129,300	-	17,129,300	-	17,129,300	-	17,129,300
2017 Airport 2nd Series Revenue Bonds Series 2017B	-	11,599,250	-	11,599,250	-	11,599,250	-	11,599,250
2017 Airport 2nd Series Revenue Refunding Bonds Series 2017D	24,592,500	2,105,542	-	26,698,042	12,385,000	875,917	-	13,260,917
2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C	-	9,709,329	-	9,709,329	118,333	9,727,168	-	9,845,501
2018 Airport 2nd Series Revenue Bonds Series 2018D	-	36,640,000	-	36,640,000	-	36,640,000	-	36,640,000
2018 Airport 2nd Series Revenue Bonds Series 2018E	-	5,813,750	-	5,813,750	-	5,813,750	-	5,813,750
2018 Airport 2nd Series Revenue Bonds Series 2018F	-	266,950	-	266,950	1,170,833	266,950	-	1,437,783
2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G	-	1,783,000	-	1,783,000	5,943,333	1,783,000	-	7,726,333
2019 Airport 2nd Series Revenue Bonds Series 2019A	-	57,560,750	-	57,560,750	-	57,560,750	-	57,560,750
2019 Airport 2nd Series Revenue Bonds Series 2019B	-	4,564,000	-	4,564,000	-	4,564,000	-	4,564,000
2019 Airport 2nd Series Revenue Bonds Series 2019C	-	281,471	-	281,471	-	281,471	-	281,471
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D	18,210,000	18,514,250	-	36,724,250	19,117,500	17,603,750	-	36,721,250
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	37,673,750	-	37,673,750	-	37,673,750	-	37,673,750
2019 Airport 2nd Series Revenue Bonds Series 2019F	-	5,346,250	-	5,346,250	-	5,346,250	-	5,346,250
2019 Airport 2nd Series Revenue Bonds Series 2019G	1,535,833	213,687	-	1,749,520	1,570,833	181,808	-	1,752,641
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H	31,807,500	7,117,583	-	38,925,083	18,644,167	5,527,208	-	24,171,375
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020A	-	5,224,350	-	5,224,350	-	5,224,350	-	5,224,350
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020B	-	2,063,000	-	2,063,000	-	2,063,000	-	2,063,000
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020C	-	3,850,724	-	3,850,724	-	3,850,724	-	3,850,724
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021A	-	9,761,250	-	9,761,250	-	9,761,250	-	9,761,250
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021B	-	6,453,500	-	6,453,500	-	6,453,500	-	6,453,500
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021C	-	7,452,995	-	7,452,995	-	7,452,995	-	7,452,995
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022A	13,029,167	14,191,963	-	27,221,130	36,845,000	13,690,083	-	50,535,083
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B	4,192,500	11,226,900	-	15,419,400	24,615,833	11,017,275	-	35,633,108
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C	-	5,610,052	-	5,610,052	-	5,648,825	-	5,648,825
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A	10,511,667	7,473,833	-	17,985,500	11,962,500	6,948,250	-	18,910,750
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023B	-	3,975,500	-	3,975,500	-	3,975,500	-	3,975,500
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023C	-	30,349,618	-	30,349,618	-	33,839,718	-	33,839,718
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023D	-	1,074,823	-	1,074,823	-	2,180,703	-	2,180,703
Proposed Series 2024A	-	33,125,811	-	33,125,811	-	50,892,489	-	50,892,489
Proposed Series 2025A	-	7,852,631	-	7,852,631	-	35,662,534	-	35,662,534
Proposed Series 2026A	-	-	-	-	-	11,769,333	-	11,769,333
Commercial Paper Interest	-	18,090,000	-	18,090,000	-	18,090,000	-	18,090,000
Letter of Credit Fees								
LOC Fees for VRDBs	-	997,456	-	997,456	-	997,456	-	997,456
LOC Fees for Commercial Paper	-	4,469,389	-	4,469,389	-	4,469,389	-	4,469,389
Remarketing Fees	-	275,771	-	275,771	-	276,340	-	276,340
TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT	\$ 170,147,501	\$ 461,089,170	\$ -	\$ 631,236,671	\$ 204,285,832	\$ 515,018,341	\$ -	\$ 719,304,173

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total
WASTEWATER ENTERPRISE								
2010 Wastewater Revenue Bonds, Series B BABs	\$ 7,745,000	\$ 9,800,666	\$ -	\$ 17,545,666	\$ 8,000,000	\$ 9,408,913	\$ -	\$ 17,408,913
2013 Wastewater Revenue Bonds, Series B	-	3,723,800	-	3,723,800	-	3,723,800	-	3,723,800
2016 Wastewater Revenue Bonds, Series A	5,760,000	10,228,000	-	15,988,000	6,055,000	9,962,900	-	16,017,900
2016 Wastewater Revenue Bonds, Series B	1,625,000	2,883,175	-	4,508,175	1,705,000	2,808,450	-	4,513,450
2018 Wastewater Revenue Bonds, Series A	6,580,000	9,835,600	-	16,415,600	6,915,000	9,498,225	-	16,413,225
2018 Wastewater Revenue Bonds, Series B	5,335,000	8,560,625	-	13,895,625	5,610,000	8,287,000	-	13,897,000
2021 Wastewater Revenue Notes, Series A*	-	2,183,550	-	2,183,550	-	1,091,775	-	1,091,775
2021 Wastewater Revenue Notes, Series B*	-	1,291,100	-	1,291,100	-	1,291,100	-	1,291,100
2021 Wastewater Revenue Bonds, Series A	-	10,000,638	-	10,000,638	-	11,465,700	-	11,465,700
2021 Wastewater Revenue Bonds, Series B	-	1,615,574	-	1,615,574	-	1,852,250	-	1,852,250
2022 Wastewater Revenue Bonds, Series B	8,325,000	6,645,875	-	14,970,875	10,175,000	6,183,375	-	16,358,375
2023 Wastewater Revenue Bonds, Series A	-	-	-	-	-	13,317,531	-	13,317,531
2023 Wastewater Revenue Bonds, Series B	-	3,553,250	-	3,553,250	-	8,480,500	-	8,480,500
2023 Wastewater Revenue Bonds, Series C	-	6,626,400	-	6,626,400	-	6,626,400	-	6,626,400
SRF Loans:								
North Point Facility Outfall Rehabilitation	496,574	265,383	-	761,957	505,512	256,445	-	761,957
SEP Primary/Secondary Clarifier Upgrades	823,330	440,011	-	1,263,341	838,150	425,191	-	1,263,341
SEP 521/522 and Disinfection Upgrades	1,078,174	636,301	-	1,714,475	1,097,581	616,893	-	1,714,474
Lake Merced Green Infrastructure OSP Gas Utilization	172,681	92,397	-	265,078	175,444	89,635	-	265,079
OSP Gas Utilization	1,363,061	705,432	-	2,068,493	1,382,144	686,349	-	2,068,493
SEP Headworks Project	3,011,799	1,067,150	-	4,078,949	3,239,521	1,170,725	-	4,410,246
WIFIA Loan N17128CA (BDFFP)	-	-	-	-	-	919,713	-	919,713
WIFIA Construction Period Loan Servicing Fee (BDFFP)	-	32,000	-	32,000	-	33,000	-	33,000
WIFIA Construction Period Loan Servicing Fee (SEP Headworks)	-	32,000	-	32,000	-	33,000	-	33,000
WIFIA Construction Period Loan Servicing Fee (Master Agreement)	-	32,000	-	32,000	-	33,000	-	33,000
COP 525 Golden Gate Office Space, Series 2009 D (COPs 18.88%)	899,603	1,494,461	1,794	2,395,858	937,362	1,436,028	1,794	2,375,184
Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds)	-	48,035	-	48,035	-	52,535	-	52,535
TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET	\$ 43,215,222	\$ 81,793,423	\$ 1,794	\$ 125,010,439	\$ 46,635,714	\$ 99,750,433	\$ 1,794	\$ 146,387,941
Federal Offsets								
2010 Wastewater Revenue Bonds, Series B BABs Federal Offset	-	(3,234,710)	-	(3,234,710)	-	(3,105,412)	-	(3,105,412)
COP 525 Golden Gate Office Space, Series 2009	-	(493,247)	-	(493,247)	-	(473,961)	-	(473,961)
TOTAL WASTEWATER ENTERPRISE	\$ 43,215,222	\$ 78,065,466	\$ 1,794	\$ 121,282,482	\$ 46,635,714	\$ 96,171,060	\$ 1,794	\$ 142,808,568
WATER ENTERPRISE								
2010 Water Revenue Bonds, Series B BABs	\$ 13,725,000	18,871,513	\$ -	\$ 32,596,513	\$ 14,225,000	18,102,888	\$ -	\$ 32,327,888
2010 Water Revenue Bonds, Series E BABs	13,610,000	18,417,800	-	32,027,800	14,080,000	17,690,820	-	31,770,820
2010 Water Revenue Bonds, Series G BABs	-	24,427,165	-	24,427,165	-	24,427,165	-	24,427,165
2015 Water Revenue Bonds, Series A	29,485,000	12,072,719	-	41,557,719	30,990,000	10,571,094	-	41,561,094
2016 Water Revenue Bonds, Series A	24,800,000	25,663,750	-	50,463,750	26,050,000	24,392,500	-	50,442,500

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total
2016 Water Revenue Bonds, Series B	13,720,000	1,569,150	-	15,289,150	7,715,000	1,209,050	-	8,924,050
2016 Water Revenue Bonds, Series C	6,275,000	8,297,667	-	14,572,667	6,455,000	8,117,789	-	14,572,789
2017 Water Revenue Bonds, Series A	2,570,000	1,047,250	-	3,617,250	2,705,000	915,375	-	3,620,375
2017 Water Revenue Bonds, Series B	3,135,000	1,277,125	-	4,412,125	3,295,000	1,116,375	-	4,411,375
2017 Water Revenue Bonds, Series C	1,500,000	611,000	-	2,111,000	1,575,000	534,125	-	2,109,125
2017 Water Revenue Bonds, Series D	10,230,000	12,504,300	-	22,734,300	20,515,000	11,735,675	-	32,250,675
2017 Water Revenue Bonds, Series E	835,000	2,296,375	-	3,131,375	7,425,000	2,089,875	-	9,514,875
2017 Water Revenue Bonds, Series F	770,000	344,250	-	1,114,250	875,000	303,125	-	1,178,125
2017 Water Revenue Bonds, Series G	5,225,000	75,919	-	5,300,919	-	-	-	-
2019 Water Revenue Bonds, Series A	2,700,000	12,943,214	-	15,643,214	2,760,000	12,883,905	-	15,643,905
2019 Water Revenue Bonds, Series B	75,000	553,332	-	628,332	75,000	550,967	-	625,967
2019 Water Revenue Bonds, Series C	80,000	602,746	-	682,746	80,000	600,223	-	680,223
2020 Water Revenue Bonds, Series A	-	7,294,750	-	7,294,750	-	7,294,750	-	7,294,750
2020 Water Revenue Bonds, Series B	-	3,066,500	-	3,066,500	-	3,066,500	-	3,066,500
2020 Water Revenue Bonds, Series C	-	3,413,400	-	3,413,400	-	3,413,400	-	3,413,400
2020 Water Revenue Bonds, Series D	-	1,476,000	-	1,476,000	-	1,476,000	-	1,476,000
2020 Water Revenue Bonds, Series E	915,000	5,224,480	-	6,139,480	940,000	5,198,279	-	6,138,279
2020 Water Revenue Bonds, Series F	1,440,000	3,585,240	-	5,025,240	1,450,000	3,573,923	-	5,023,923
2020 Water Revenue Bonds, Series G	6,360,000	1,104,935	-	7,464,935	7,635,000	1,049,762	-	8,684,762
2020 Water Revenue Bonds, Series H	690,000	1,715,384	-	2,405,384	695,000	1,709,960	-	2,404,960
2023 Water Revenue Bonds, Series A	-	-	-	-	-	17,921,188	-	17,921,188
2023 Water Revenue Bonds, Series B	-	-	-	-	-	3,309,438	-	3,309,438
2023 Water Revenue Bonds, Series C	-	23,293,850	-	23,293,850	-	23,293,850	-	23,293,850
2023 Water Revenue Bonds, Series D	-	1,399,000	-	1,399,000	-	1,399,000	-	1,399,000
SRF Loan:								
Westside Recycled Water Project	-	-	-	-	5,069,097	1,763,280	-	6,832,377
Mt. Tunnel Improvements Project	-	2,246,093	-	2,246,093	-	2,536,624	-	2,536,624
COP 525 Golden Gate Office Space, Series 2009 D BAB (COPs 71.40%)	3,402,220	5,651,923	6,783	9,060,927	3,545,021	5,430,932	6,783	8,982,736
Trustee and Arbitrage Computation Fee (Water Revenue Bonds)	-	92,400	-	92,400	-	92,400	-	92,400
TOTAL WATER ENTERPRISE BEFORE OFFSET	\$ 141,542,220	\$ 201,139,231	\$ 6,783	\$ 342,688,234	\$ 158,154,118	\$ 217,770,237	\$ 6,783	\$ 375,931,138
Federal Offsets								
2010 Water Revenue Bonds, Series B BABs Federal Offset	-	(6,228,543)	-	(6,228,543)	-	(5,974,858)	-	(5,974,858)
2010 Water Revenue Bonds, Series E BABs Federal Offset	-	(6,078,795)	-	(6,078,795)	-	(5,838,855)	-	(5,838,855)
2010 Water Revenue Bonds, Series G BABs Federal Offset	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(1,865,417)	-	(1,865,417)	-	(1,792,479)	-	(1,792,479)
TOTAL WATER ENTERPRISE	\$ 141,542,220	\$ 178,904,290	\$ 6,783	\$ 320,453,293	\$ 158,154,118	\$ 196,101,859	\$ 6,783	\$ 354,262,760
Property Insurance on Existing COP Debt (Enterprise)⁽¹⁰⁾	\$ -	\$ -	\$ 559,408	\$ 559,408	\$ -	\$ -	\$ 656,392	\$ 656,392
TOTAL PUBLIC SERVICE ENTERPRISES	\$ 376,276,059	\$ 768,359,445	\$ 579,408	\$ 1,145,214,912	\$ 430,988,059	\$ 859,382,712	\$ 676,392	\$ 1,291,047,163
TOTAL GENERAL FUND & PUBLIC SERVICE ENTERPRISES	\$ 432,755,195	\$ 835,932,004	\$ 6,431,752	\$ 1,275,118,951	\$ 497,646,921	\$ 935,726,618	\$ 7,507,478	\$ 1,440,881,017

(7) Debt service related to construction cost of Laguna Honda Hospital is offset by SB 1128 sinking fund. The information assumes that SB 1128 reimbursement will be available to partially cover the Certificates of Participation Refunding Bond, Series 2019-R1 LHH debt service.

(8) The Hetch Hetchy Water and Power Enterprise and Wastewater Enterprise and Water Enterprise are on a fixed two-year budget (FY 2024-2025 and FY 2025-2026). The debt service schedule for FY 2024-2025 and FY 2025-2026 for these departments are updated in this AAO.

(9) The Airport is on a fixed two-year budget and the FY 2024-2025 and FY 2025-2026 amounts are updated in this AAO.

(10) Additional Rental includes bond-related expenses such as trustee and arbitrage rebate computation fees shown by issue. Property insurance for outstanding COPs is shown as a total at the bottom of the table.

* Debt Service for the 2023 Wastewater Revenue Bonds and 2023 Water Revenue Bonds not available for FY 2024 Budget submission. Debt Service for the FY 2025 Budget Submission is preliminary and subject to change.

DETAIL OF RESERVES

Detail of Contribution to Budgetary Reserves

BUDGETARY RESERVES

		FY 2024-25		FY 2025-26
Unappropriated Designed Reserves - (require subsequent Board appropriation to spend)				
MUNICIPAL TRANSPORTATION AGENCY - DESIGNATED FOR CONTINGENCIES	\$	(4,800,000)	\$	-
MUNICIPAL TRANSPORTATION AGENCY - DESIGNATED FOR GENERAL RESERVE	\$	930,000	\$	4,430,000
PUC HHP CLEANPOWERSF - DESIGNATED FOR GENERAL RESERVE	\$	40,158,219	\$	35,667,572
PUC HHP HETCH HETCHY WATER & POWER - DESIGNATED FOR GENERAL RESERVE	\$	800,000	\$	800,000
PUC WTR WATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	\$	1,100,000	\$	1,100,000
PUC WWE WASTEWATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	\$	900,000	\$	900,000
Subtotal - Unappropriated Designated Reserves	\$	39,088,219	\$	42,897,572
Appropriated Reserves				
MUNICIPAL TRANSPORTATION AGENCY - GENERAL RESERVE	\$	4,800,000	\$	-
PUC HHP CLEANPOWERSF - RESERVE FOR CAPTL IMPROVEMENT	\$	582,260	\$	516,430
PUC HHP HETCH HETCHY WATER & POWER - RESERVE FOR CAPTL IMPROVEMENT	\$	20,222,482	\$	37,238,151
PUC WTR WATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	\$	103,560,784	\$	108,030,176
PUC WWE WASTEWATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	\$	112,415,407	\$	133,891,216
Subtotal - Designated Reserves	\$	241,580,933	\$	279,675,973
Total Budgetary Reserves	\$	280,669,152	\$	322,573,545

APPROPRIATION RESERVES

Department Reserve Description	FY 2024-25	FY 2025-26	Releasing Authority	Reserve Reason/ Follow up Action Required
MUNICIPAL TRANSPORTATION AGENCY SS CAP TSF SSD	\$ 5,075,161	\$ 4,700,926	CONTROLLER	Pending Receipt of Revenue
MUNICIPAL TRANSPORTATION AGENCY TS CAP TSF TRANSIT	\$ 9,537,592	\$ 9,597,032	CONTROLLER	Pending Receipt of Revenue
MUNICIPAL TRANSPORTATION AGENCY TS SPE REV TIDF	\$ 831,600	\$ 1,439,802	CONTROLLER	Pending Receipt of Revenue
Grand Total	\$ 15,444,353	\$ 15,737,760		



May 31, 2024

Supervisor Connie Chan
Chair, Budget and Appropriations 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 Chan,

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 2024-25 and FY 2025-26. 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 fringe benefits due to final agreed-upon adjustments in recently negotiated MOUs;
- Significant changes to the MTA baseline, based on updated revenue projections from the Controller's Office;
- New capital projects as approved by the Capital Planning Committee;
- Changes to work orders to reflect accurate service level needs and costs;
- Balancing entries and transfers;
- Other small miscellaneous expenditure changes.

Please contact me with any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read "Anna Duning".

Anna Duning
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller

Handwritten notes in blue ink: "LONDON BREED" and "MAY 31 2024".

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
GFS	BOA	232076	10000	10026677-0001	10000	515010 - Health Service-City Match	21,862	21,789	(73)	23,528	23,377	(151)
GFS	BOA	232076	10000	10026677-0001	10000	515510 - Health Service-Admin Cost	2,479	2,111	(368)	2,559	2,184	(375)
GFS	BOA	232076	10000	10026677-0001	10000	515610 - Health Service-Retiree Subsidy	46,673	45,852	(821)	50,694	48,989	(1,705)
GFS	BOA	232076	10000	10026677-0001	10000	515710 - Dependent Coverage	49,002	48,835	(167)	52,736	52,395	(341)
GFS	BOA	232076	10000	10026677-0001	10000	516010 - Dental Coverage	4,344	4,348	4	4,533	4,542	9
GFS	BOA	232076	10000	10026677-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
GFS	BOA	232076	10000	10026677-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	(28,699)	(27,042)	1,657	(16,200)	(13,084)	3,116
GFS	BOA	232076	10000	10026677-0001	10000	581015 - Human Resources Modernizatio	420	238	(182)	431	242	(189)
GFS	BOA	232076	10000	10026677-0001	10000	581083 - ADM-Real Estate 49 SVN Rent	83,200	83,138	(62)	92,483	92,404	(79)
GFS	BOA	232076	10000	10026677-0001	10000	581210 - DT Technology Infrastructure	11,000	10,968	(32)	12,185	11,782	(403)
GFS	BOA	232076	10000	10026677-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	1,169	1,232	63	1,212	1,368	156
GFS	ENV	229994	10010	10041132-0001	22720	515010 - Health Service-City Match	6,168	6,147	(21)	-	-	-
GFS	ENV	229994	10010	10041132-0001	22720	515710 - Dependent Coverage	10,372	10,339	(33)	-	-	-
GFS	ENV	229994	10010	10041134-0032	22722	515010 - Health Service-City Match	18,526	18,461	(65)	28,716	28,531	(185)
GFS	ENV	229994	10010	10041134-0032	22722	515710 - Dependent Coverage	41,253	41,113	(140)	57,185	56,814	(371)
GFS	ENV	229994	10010	10041134-0032	22722	516010 - Dental Coverage	3,637	3,641	4	5,008	5,018	10
GFS	LLB	232051	10000	10026756-0001	10000	515010 - Health Service-City Match	8,124	8,098	(26)	8,746	8,689	(57)
GFS	LLB	232051	10000	10026756-0001	10000	515710 - Dependent Coverage	37,572	37,445	(127)	40,436	40,173	(263)
GFS	LLB	232051	10000	10026756-0001	10000	516010 - Dental Coverage	2,966	2,968	2	3,097	3,101	4
GFS	LLB	232051	10000	10026756-0001	10000	581015 - Human Resources Modernizatio	236	134	(102)	242	136	(106)
GFS	LLB	232051	10000	10026756-0001	10000	581210 - DT Technology Infrastructure	12,375	12,356	(19)	14,085	13,691	(394)
GFS	LLB	232051	10000	10026756-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	656	691	35	680	767	87
GFS	LLB	232051	10000	10026756-0001	10000	581650 - Leases Paid To Real Estate	637,205	636,893	(312)	668,278	667,947	(331)
GFS	RET	207980	10010	10024407-0001	17410	460199 - Other General Government Chrc	(156,150)	(134,615)	21,535	-	(435)	(435)
GFS	RET	207980	10010	10024407-0001	17410	460199 - Other General Government Chrc	2,020,658	2,127,272	106,614	1,942,293	2,070,442	128,149
GFS	RET	207980	10010	10024407-0001	17410	515010 - Health Service-City Match	40,244	40,109	(135)	43,311	43,034	(277)
GFS	RET	207980	10010	10024407-0001	17410	515710 - Dependent Coverage	84,354	84,066	(288)	90,780	90,195	(585)
GFS	RET	207980	10010	10024407-0001	17410	516010 - Dental Coverage	7,580	7,587	7	7,911	7,927	16
GFS	RET	207980	10010	10024407-0001	17410	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
GFS	RET	207980	10010	10024407-0001	17410	581650 - Leases Paid To Real Estate	-	128,603	128,603	-	128,636	128,636
NGFS	AIR	109660	17960	10026671-0001	10000	515010 - Health Service-City Match	18,928	18,864	(64)	20,370	20,238	(132)
NGFS	AIR	109660	17960	10026671-0001	10000	515710 - Dependent Coverage	54,508	54,322	(186)	58,662	58,282	(380)
NGFS	AIR	109660	17960	10026671-0001	10000	516010 - Dental Coverage	4,658	4,662	4	4,860	4,870	10
NGFS	AIR	109660	17960	10026671-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	AIR	109664	17960	10026671-0001	10000	515010 - Health Service-City Match	39,243	39,111	(132)	43,729	43,449	(280)
NGFS	AIR	109664	17960	10026671-0001	10000	515710 - Dependent Coverage	92,176	91,862	(314)	101,854	101,197	(657)
NGFS	AIR	109664	17960	10026671-0001	10000	516010 - Dental Coverage	8,217	8,224	7	8,812	8,831	19
NGFS	AIR	109664	17960	10026671-0001	10000	519010 - Fringe Adjustments-Budget	-	-	-	-	65,820	65,820
NGFS	AIR	109664	17960	10026671-0001	10000	519110 - Flexible Benefit Package	27,520	27,425	(95)	29,615	29,425	(190)
NGFS	AIR	109665	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	4,067,468	4,106,764	39,296	4,247,729	4,288,417	40,688

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	109665	17960	10026671-0001	10000	513010 - Retire City Misc	597,516	603,364	5,848	603,246	609,102	5,856
NGFS	AIR	109665	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	288,723	291,163	2,440	300,877	303,397	2,520
NGFS	AIR	109665	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	68,725	69,293	568	71,338	71,930	592
NGFS	AIR	109665	17960	10026671-0001	10000	515010 - Health Service-City Match	193,424	192,778	(646)	209,331	207,989	(1,342)
NGFS	AIR	109665	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	34,523	34,811	288	35,839	36,135	296
NGFS	AIR	109665	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	12,864	12,976	112	13,370	13,474	104
NGFS	AIR	109665	17960	10026671-0001	10000	515710 - Dependent Coverage	382,459	381,159	(1,300)	414,618	411,940	(2,678)
NGFS	AIR	109665	17960	10026671-0001	10000	516010 - Dental Coverage	34,879	34,912	33	36,658	36,727	69
NGFS	AIR	109665	17960	10026671-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	AIR	109665	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	14,210	14,370	160	14,859	15,027	168
NGFS	AIR	109677	17960	10026671-0001	10000	515010 - Health Service-City Match	42,598	42,452	(146)	46,620	46,315	(305)
NGFS	AIR	109677	17960	10026671-0001	10000	515710 - Dependent Coverage	161,179	160,633	(546)	177,747	176,590	(1,157)
NGFS	AIR	109677	17960	10026671-0001	10000	516010 - Dental Coverage	12,321	12,331	10	13,148	13,176	28
NGFS	AIR	109678	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	5,208,981	5,218,114	9,133	5,397,750	5,407,192	9,442
NGFS	AIR	109678	17960	10026671-0001	10000	513010 - Retire City Misc	766,834	768,191	1,357	768,194	769,529	1,335
NGFS	AIR	109678	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	348,606	349,167	561	361,025	361,610	585
NGFS	AIR	109678	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	81,970	82,112	142	84,707	84,844	137
NGFS	AIR	109678	17960	10026671-0001	10000	515010 - Health Service-City Match	144,521	144,042	(479)	155,537	154,541	(996)
NGFS	AIR	109678	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	41,191	41,250	59	42,562	42,621	59
NGFS	AIR	109678	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	15,354	15,381	27	15,869	15,896	27
NGFS	AIR	109678	17960	10026671-0001	10000	515710 - Dependent Coverage	571,479	569,554	(1,925)	615,051	611,073	(3,978)
NGFS	AIR	109678	17960	10026671-0001	10000	516010 - Dental Coverage	45,381	45,419	38	47,352	47,454	102
NGFS	AIR	109678	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	21,356	21,388	32	22,122	22,171	49
NGFS	AIR	109679	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	7,241,825	7,261,081	19,256	7,519,066	7,539,099	20,033
NGFS	AIR	109679	17960	10026671-0001	10000	513010 - Retire City Misc	1,068,381	1,071,229	2,848	1,072,453	1,075,300	2,847
NGFS	AIR	109679	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	479,834	480,997	1,163	497,382	498,595	1,213
NGFS	AIR	109679	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	112,439	112,740	301	116,491	116,749	258
NGFS	AIR	109679	17960	10026671-0001	10000	515010 - Health Service-City Match	184,741	184,139	(602)	198,825	197,567	(1,258)
NGFS	AIR	109679	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	56,491	56,624	133	58,500	58,680	180
NGFS	AIR	109679	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	21,080	21,140	60	21,833	21,893	60
NGFS	AIR	109679	17960	10026671-0001	10000	515710 - Dependent Coverage	915,332	912,265	(3,067)	985,126	978,766	(6,360)
NGFS	AIR	109679	17960	10026671-0001	10000	516010 - Dental Coverage	70,498	70,552	54	73,556	73,725	169
NGFS	AIR	109679	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	29,703	29,773	70	30,835	30,896	61
NGFS	AIR	109681	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	6,171,349	6,271,767	100,418	6,465,366	6,601,465	136,099
NGFS	AIR	109681	17960	10026671-0001	10000	513010 - Retire City Misc	889,139	903,609	14,470	900,018	918,961	18,943
NGFS	AIR	109681	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	422,216	428,005	5,789	441,009	448,116	7,107
NGFS	AIR	109681	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	98,802	100,250	1,448	103,153	105,129	1,976
NGFS	AIR	109681	17960	10026671-0001	10000	515010 - Health Service-City Match	117,414	117,045	(369)	127,742	126,911	(831)
NGFS	AIR	109681	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	49,631	50,370	739	51,798	52,796	998
NGFS	AIR	109681	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	18,504	18,787	283	19,317	19,689	372

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	109681	17960	10026671-0001	10000	515710 - Dependent Coverage	766,502	763,915	(2,587)	833,588	828,188	(5,400)
NGFS	AIR	109681	17960	10026671-0001	10000	516010 - Dental Coverage	56,648	56,690	42	59,719	59,847	128
NGFS	AIR	109681	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	25,306	25,721	415	26,518	27,069	551
NGFS	AIR	109682	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	642,696	649,025	6,329	665,488	678,632	13,144
NGFS	AIR	109682	17960	10026671-0001	10000	513010 - Retire City Misc	94,905	95,840	935	95,010	96,885	1,875
NGFS	AIR	109682	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	41,589	41,982	393	43,003	43,819	816
NGFS	AIR	109682	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	9,730	9,820	90	10,060	10,249	189
NGFS	AIR	109682	17960	10026671-0001	10000	515010 - Health Service-City Match	15,210	15,160	(50)	16,370	16,265	(105)
NGFS	AIR	109682	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	4,884	4,930	46	5,051	5,145	94
NGFS	AIR	109682	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	1,824	1,841	17	1,883	1,920	37
NGFS	AIR	109682	17960	10026671-0001	10000	515710 - Dependent Coverage	86,105	85,820	(285)	92,670	92,070	(600)
NGFS	AIR	109682	17960	10026671-0001	10000	516010 - Dental Coverage	6,445	6,450	5	6,725	6,740	15
NGFS	AIR	109682	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	2,633	2,659	26	2,727	2,784	57
NGFS	AIR	109683	17960	10026671-0001	10000	515010 - Health Service-City Match	44,126	43,981	(145)	47,491	47,187	(304)
NGFS	AIR	109683	17960	10026671-0001	10000	515710 - Dependent Coverage	257,607	258,755	(852)	277,248	275,453	(1,795)
NGFS	AIR	109683	17960	10026671-0001	10000	516010 - Dental Coverage	19,191	19,206	15	20,024	20,069	45
NGFS	AIR	109684	17960	10026671-0001	10000	515010 - Health Service-City Match	124,243	123,823	(420)	134,902	134,035	(867)
NGFS	AIR	109684	17960	10026671-0001	10000	515710 - Dependent Coverage	266,881	265,966	(915)	290,284	288,408	(1,876)
NGFS	AIR	109684	17960	10026671-0001	10000	516010 - Dental Coverage	24,070	24,091	21	25,373	25,425	52
NGFS	AIR	109684	17960	10026671-0001	10000	519110 - Flexible Benefit Package	55,040	54,850	(190)	59,230	58,850	(380)
NGFS	AIR	109685	17960	10026671-0001	10000	515010 - Health Service-City Match	120,880	120,453	(427)	130,073	129,252	(821)
NGFS	AIR	109685	17960	10026671-0001	10000	515710 - Dependent Coverage	523,342	521,582	(1,760)	563,246	559,608	(3,638)
NGFS	AIR	109685	17960	10026671-0001	10000	516010 - Dental Coverage	40,751	40,812	61	42,541	42,635	94
NGFS	AIR	109685	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109686	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	44,173,274	44,284,832	111,558	45,865,576	45,982,000	116,424
NGFS	AIR	109686	17960	10026671-0001	10000	513010 - Retire City Misc	6,568,210	6,584,820	16,610	6,595,581	6,612,375	16,794
NGFS	AIR	109686	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	2,944,211	2,951,123	6,912	3,049,308	3,056,544	7,236
NGFS	AIR	109686	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	688,910	690,570	1,660	713,371	715,045	1,674
NGFS	AIR	109686	17960	10026671-0001	10000	515010 - Health Service-City Match	3,414,715	3,403,234	(11,481)	3,677,098	3,653,567	(23,531)
NGFS	AIR	109686	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	346,190	346,994	804	358,645	359,509	864
NGFS	AIR	109686	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	129,193	129,515	322	133,452	133,776	324
NGFS	AIR	109686	17960	10026671-0001	10000	515710 - Dependent Coverage	6,261,901	6,240,504	(21,397)	6,745,761	6,702,312	(43,449)
NGFS	AIR	109686	17960	10026671-0001	10000	516010 - Dental Coverage	574,964	575,516	552	600,727	601,832	1,105
NGFS	AIR	109686	17960	10026671-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	AIR	109686	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	179,759	180,189	430	186,301	186,787	486
NGFS	AIR	109686	17960	10041153-0001	10000	515010 - Health Service-City Match	27,117	27,027	(90)	33,675	33,460	(215)
NGFS	AIR	109686	17960	10041153-0001	10000	515710 - Dependent Coverage	48,126	47,963	(163)	59,760	59,375	(385)
NGFS	AIR	109686	17960	10041153-0001	10000	516010 - Dental Coverage	4,446	4,451	5	5,355	5,365	10
NGFS	AIR	109687	17960	10026671-0001	10000	515010 - Health Service-City Match	249,896	249,055	(841)	268,933	267,197	(1,736)
NGFS	AIR	109687	17960	10026671-0001	10000	515710 - Dependent Coverage	882,268	879,338	(2,930)	949,534	943,382	(6,152)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	109687	17960	10026671-0001	10000	516010 - Dental Coverage	70,007	70,111	104	73,066	73,213	147
NGFS	AIR	109688	17960	10026671-0001	10000	515010 - Health Service-City Match	134,120	133,665	(455)	144,340	143,430	(910)
NGFS	AIR	109688	17960	10026671-0001	10000	515710 - Dependent Coverage	513,135	511,420	(1,715)	552,265	548,695	(3,570)
NGFS	AIR	109688	17960	10026671-0001	10000	516010 - Dental Coverage	42,630	42,665	35	44,485	44,555	70
NGFS	AIR	109689	17960	10026671-0001	10000	515010 - Health Service-City Match	72,004	71,761	(243)	77,484	76,975	(509)
NGFS	AIR	109689	17960	10026671-0001	10000	515710 - Dependent Coverage	409,876	408,502	(1,374)	441,137	438,271	(2,866)
NGFS	AIR	109689	17960	10026671-0001	10000	516010 - Dental Coverage	28,973	28,995	22	30,218	30,287	69
NGFS	AIR	109690	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	1,914,853	1,935,202	20,349	1,992,142	2,034,402	42,260
NGFS	AIR	109690	17960	10026671-0001	10000	513010 - Retire City Misc	282,600	285,607	3,007	284,260	290,290	6,030
NGFS	AIR	109690	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	125,363	126,626	1,263	130,158	132,781	2,623
NGFS	AIR	109690	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	29,327	29,616	289	30,446	31,053	607
NGFS	AIR	109690	17960	10026671-0001	10000	515010 - Health Service-City Match	43,915	43,771	(144)	47,264	46,961	(303)
NGFS	AIR	109690	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	14,724	14,873	149	15,290	15,593	303
NGFS	AIR	109690	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	5,499	5,552	53	5,699	5,817	118
NGFS	AIR	109690	17960	10026671-0001	10000	515710 - Dependent Coverage	262,000	261,134	(866)	281,976	280,150	(1,826)
NGFS	AIR	109690	17960	10026671-0001	10000	516010 - Dental Coverage	19,455	19,469	14	20,299	20,345	46
NGFS	AIR	109690	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	7,844	7,928	84	8,163	8,346	183
NGFS	AIR	109691	17960	10026671-0001	10000	515010 - Health Service-City Match	22,429	22,353	(76)	24,135	23,976	(159)
NGFS	AIR	109691	17960	10026671-0001	10000	515710 - Dependent Coverage	138,819	138,354	(465)	149,408	148,436	(972)
NGFS	AIR	109691	17960	10026671-0001	10000	516010 - Dental Coverage	9,580	9,587	7	9,991	10,014	23
NGFS	AIR	109692	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	2,432,483	2,439,218	6,735	2,531,684	2,538,659	6,975
NGFS	AIR	109692	17960	10026671-0001	10000	513010 - Retire City Misc	361,033	362,035	1,002	363,358	364,363	1,005
NGFS	AIR	109692	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	157,773	158,190	417	163,918	164,350	432
NGFS	AIR	109692	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	36,896	36,992	96	38,327	38,429	102
NGFS	AIR	109692	17960	10026671-0001	10000	515010 - Health Service-City Match	124,425	124,004	(421)	133,902	133,036	(866)
NGFS	AIR	109692	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	18,541	18,589	48	19,257	19,308	51
NGFS	AIR	109692	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	6,914	6,932	18	7,183	7,204	21
NGFS	AIR	109692	17960	10026671-0001	10000	515710 - Dependent Coverage	292,805	291,829	(976)	315,129	313,083	(2,046)
NGFS	AIR	109692	17960	10026671-0001	10000	516010 - Dental Coverage	25,194	25,243	49	26,297	26,345	48
NGFS	AIR	109692	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109692	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	9,279	9,306	27	9,671	9,698	27
NGFS	AIR	109693	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	2,201,158	2,213,110	11,952	2,389,716	2,413,076	23,360
NGFS	AIR	109693	17960	10026671-0001	10000	513010 - Retire City Misc	317,132	318,855	1,723	332,590	335,841	3,251
NGFS	AIR	109693	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	144,562	145,197	635	157,065	158,434	1,369
NGFS	AIR	109693	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	34,369	34,543	174	37,174	37,515	341
NGFS	AIR	109693	17960	10026671-0001	10000	515010 - Health Service-City Match	48,847	48,682	(165)	54,757	54,402	(355)
NGFS	AIR	109693	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	17,264	17,350	86	18,674	18,844	170
NGFS	AIR	109693	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	6,434	6,466	32	6,961	7,023	62
NGFS	AIR	109693	17960	10026671-0001	10000	515710 - Dependent Coverage	230,402	229,626	(776)	260,687	258,999	(1,688)
NGFS	AIR	109693	17960	10026671-0001	10000	516010 - Dental Coverage	17,289	17,304	15	18,945	18,985	40

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	109693	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109693	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	8,168	8,219	51	8,911	9,009	98
NGFS	AIR	109695	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	533,614	534,398	784	552,536	553,348	812
NGFS	AIR	109695	17960	10026671-0001	10000	513010 - Retire City Misc	77,874	77,988	114	77,928	78,042	114
NGFS	AIR	109695	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	33,518	33,566	48	34,692	34,742	50
NGFS	AIR	109695	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	7,841	7,851	10	8,115	8,127	12
NGFS	AIR	109695	17960	10026671-0001	10000	515010 - Health Service-City Match	19,258	19,194	(64)	20,726	20,594	(132)
NGFS	AIR	109695	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	3,936	3,942	6	4,074	4,080	6
NGFS	AIR	109695	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	1,468	1,470	2	1,522	1,524	2
NGFS	AIR	109695	17960	10026671-0001	10000	515710 - Dependent Coverage	55,026	54,840	(186)	59,220	58,838	(382)
NGFS	AIR	109695	17960	10026671-0001	10000	516010 - Dental Coverage	4,586	4,590	4	4,786	4,796	10
NGFS	AIR	109695	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	2,186	2,190	4	2,266	2,268	2
NGFS	AIR	109695	17960	10041153-0001	10000	501010 - Perm Salaries-Misc-Regular	695,815	697,532	1,717	823,915	825,945	2,030
NGFS	AIR	109695	17960	10041153-0001	10000	513010 - Retire City Misc	100,198	100,444	246	114,605	114,890	285
NGFS	AIR	109695	17960	10041153-0001	10000	514010 - Social Security (OASDI & HI)	43,140	43,248	108	51,085	51,210	125
NGFS	AIR	109695	17960	10041153-0001	10000	514020 - Social Sec-Medicare(HI Only)	10,091	10,113	22	11,945	11,975	30
NGFS	AIR	109695	17960	10041153-0001	10000	515010 - Health Service-City Match	14,608	14,559	(49)	18,140	18,025	(115)
NGFS	AIR	109695	17960	10041153-0001	10000	515020 - Retiree Health-Match-Prop B	5,069	5,081	12	6,000	6,015	15
NGFS	AIR	109695	17960	10041153-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	1,890	1,895	5	2,240	2,245	5
NGFS	AIR	109695	17960	10041153-0001	10000	515710 - Dependent Coverage	71,097	70,858	(239)	88,290	87,720	(570)
NGFS	AIR	109695	17960	10041153-0001	10000	516010 - Dental Coverage	5,489	5,494	5	6,610	6,625	15
NGFS	AIR	109695	17960	10041153-0001	10000	519120 - Long Term Disability Insurance	2,852	2,859	7	3,380	3,385	5
NGFS	AIR	109696	17960	10026671-0001	10000	515010 - Health Service-City Match	52,199	52,024	(175)	56,178	55,818	(360)
NGFS	AIR	109696	17960	10026671-0001	10000	515710 - Dependent Coverage	83,620	83,332	(288)	89,990	89,409	(581)
NGFS	AIR	109696	17960	10026671-0001	10000	516010 - Dental Coverage	7,945	7,953	8	8,293	8,308	15
NGFS	AIR	109697	17960	10026671-0001	10000	515010 - Health Service-City Match	34,909	34,790	(119)	37,569	37,324	(245)
NGFS	AIR	109697	17960	10026671-0001	10000	515710 - Dependent Coverage	89,894	89,586	(308)	96,747	96,117	(630)
NGFS	AIR	109697	17960	10026671-0001	10000	516010 - Dental Coverage	7,728	7,735	7	8,064	8,078	14
NGFS	AIR	210730	17960	10026671-0001	10000	515010 - Health Service-City Match	72,986	72,759	(227)	78,558	78,047	(511)
NGFS	AIR	210730	17960	10026671-0001	10000	515710 - Dependent Coverage	485,352	483,713	(1,639)	522,356	518,972	(3,384)
NGFS	AIR	210730	17960	10026671-0001	10000	516010 - Dental Coverage	35,788	35,814	26	37,335	37,415	80
NGFS	AIR	109701	17960	10026671-0001	10000	515010 - Health Service-City Match	39,710	39,576	(134)	42,736	42,461	(275)
NGFS	AIR	109701	17960	10026671-0001	10000	515710 - Dependent Coverage	92,501	92,185	(316)	99,549	98,905	(644)
NGFS	AIR	109701	17960	10026671-0001	10000	516010 - Dental Coverage	8,183	8,190	7	8,539	8,556	17
NGFS	AIR	109701	17960	10026671-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	AIR	109706	17960	10026671-0001	10000	515010 - Health Service-City Match	303,640	302,621	(1,019)	327,854	325,761	(2,093)
NGFS	AIR	109706	17960	10026671-0001	10000	515710 - Dependent Coverage	544,008	542,145	(1,863)	588,893	585,100	(3,793)
NGFS	AIR	109706	17960	10026671-0001	10000	516010 - Dental Coverage	50,332	50,379	47	52,820	52,922	102
NGFS	AIR	109706	17960	10026671-0001	10000	519110 - Flexible Benefit Package	26,297	26,206	(91)	29,615	29,425	(190)
NGFS	AIR	109706	17960	10041153-0001	10000	515010 - Health Service-City Match	24,335	24,255	(80)	33,675	33,460	(215)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	109706	17960	10041153-0001	10000	515710 - Dependent Coverage	43,190	43,045	(145)	59,760	59,375	(385)
NGFS	AIR	109706	17960	10041153-0001	10000	516010 - Dental Coverage	3,990	3,995	5	5,355	5,365	10
NGFS	AIR	109707	17960	10026671-0001	10000	515010 - Health Service-City Match	236,150	235,358	(792)	254,149	252,528	(1,621)
NGFS	AIR	109707	17960	10026671-0001	10000	515710 - Dependent Coverage	381,875	380,563	(1,312)	410,959	408,314	(2,645)
NGFS	AIR	109707	17960	10026671-0001	10000	516010 - Dental Coverage	36,201	36,236	35	37,789	37,860	71
NGFS	AIR	109707	17960	10026671-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	AIR	109707	17960	10041153-0001	10000	515010 - Health Service-City Match	37,548	37,422	(126)	40,410	40,152	(258)
NGFS	AIR	109707	17960	10041153-0001	10000	515710 - Dependent Coverage	66,636	66,408	(228)	71,712	71,250	(462)
NGFS	AIR	109707	17960	10041153-0001	10000	516010 - Dental Coverage	6,156	6,162	6	6,426	6,438	12
NGFS	AIR	109710	17960	10026671-0001	10000	515010 - Health Service-City Match	144,579	144,094	(485)	155,599	154,606	(993)
NGFS	AIR	109710	17960	10026671-0001	10000	515710 - Dependent Coverage	247,916	247,066	(850)	266,800	265,081	(1,719)
NGFS	AIR	109710	17960	10026671-0001	10000	516010 - Dental Coverage	23,147	23,170	23	24,162	24,207	45
NGFS	AIR	109710	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	207658	17960	10026671-0001	10000	515010 - Health Service-City Match	176,967	176,373	(594)	190,455	189,239	(1,216)
NGFS	AIR	207658	17960	10026671-0001	10000	515710 - Dependent Coverage	307,774	306,719	(1,055)	331,218	329,084	(2,134)
NGFS	AIR	207658	17960	10026671-0001	10000	516010 - Dental Coverage	28,623	28,651	28	29,878	29,934	56
NGFS	AIR	207658	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	210731	17960	10026671-0001	10000	515010 - Health Service-City Match	47,065	46,907	(158)	50,651	50,326	(325)
NGFS	AIR	210731	17960	10026671-0001	10000	515710 - Dependent Coverage	111,514	111,133	(381)	120,009	119,235	(774)
NGFS	AIR	210731	17960	10026671-0001	10000	516010 - Dental Coverage	9,836	9,845	9	10,264	10,286	22
NGFS	AIR	210731	17960	10026671-0001	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	AIR	210732	17960	10026671-0001	10000	515010 - Health Service-City Match	27,138	27,047	(91)	30,277	30,082	(195)
NGFS	AIR	210732	17960	10026671-0001	10000	515710 - Dependent Coverage	77,954	77,688	(266)	87,340	86,777	(563)
NGFS	AIR	210732	17960	10026671-0001	10000	516010 - Dental Coverage	6,718	6,723	5	7,293	7,310	17
NGFS	AIR	210732	17960	10026671-0001	10000	519110 - Flexible Benefit Package	26,297	26,206	(91)	29,615	29,425	(190)
NGFS	AIR	210733	17960	10026671-0001	10000	515010 - Health Service-City Match	18,460	18,399	(61)	19,868	19,741	(127)
NGFS	AIR	210733	17960	10026671-0001	10000	515710 - Dependent Coverage	32,082	31,972	(110)	34,525	34,303	(222)
NGFS	AIR	210733	17960	10026671-0001	10000	516010 - Dental Coverage	2,979	2,982	3	3,110	3,116	6
NGFS	AIR	232505	17960	10026671-0001	10000	515010 - Health Service-City Match	41,928	41,786	(142)	45,123	44,831	(292)
NGFS	AIR	232505	17960	10026671-0001	10000	515710 - Dependent Coverage	100,834	100,489	(345)	108,519	107,815	(704)
NGFS	AIR	232505	17960	10026671-0001	10000	516010 - Dental Coverage	8,797	8,805	8	9,180	9,197	17
NGFS	AIR	232505	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109730	17960	10026671-0001	10000	515010 - Health Service-City Match	6,258	6,237	(21)	6,735	6,692	(43)
NGFS	AIR	109730	17960	10026671-0001	10000	515710 - Dependent Coverage	11,106	11,068	(38)	11,952	11,875	(77)
NGFS	AIR	109730	17960	10026671-0001	10000	516010 - Dental Coverage	1,026	1,027	1	1,071	1,073	2
NGFS	AIR	109732	17960	10026671-0001	10000	515010 - Health Service-City Match	4,987	4,970	(17)	5,367	5,332	(35)
NGFS	AIR	109732	17960	10026671-0001	10000	515710 - Dependent Coverage	12,842	12,798	(44)	13,821	13,731	(90)
NGFS	AIR	109732	17960	10026671-0001	10000	516010 - Dental Coverage	1,104	1,105	1	1,152	1,154	2
NGFS	AIR	183644	17960	10026671-0001	10000	515010 - Health Service-City Match	55,882	55,692	(190)	61,332	60,936	(396)
NGFS	AIR	183644	17960	10026671-0001	10000	515710 - Dependent Coverage	104,791	104,432	(359)	115,848	115,097	(751)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26	
NGFS	AIR	183644	17960	10026671-0001	10000	516010 - Dental Coverage	9,698	9,707	9	10,377	10,397	20	
NGFS	AIR	183644	17960	10026671-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)	
NGFS	AIR	109703	17960	10026671-0001	10000	515010 - Health Service-City Match	49,247	49,082	(165)	52,998	52,657	(341)	
NGFS	AIR	109703	17960	10026671-0001	10000	515710 - Dependent Coverage	158,532	157,993	(539)	170,610	169,510	(1,100)	
NGFS	AIR	109703	17960	10026671-0001	10000	516010 - Dental Coverage	13,475	13,486	11	14,058	14,091	33	
NGFS	AIR	109703	17960	10026671-0001	10000	519110 - Flexible Benefit Package	60,544	60,335	(209)	65,153	64,735	(418)	
NGFS	AIR	109703	17960	10041153-0001	10000	515010 - Health Service-City Match	33,289	33,179	(110)	43,311	43,034	(277)	
NGFS	AIR	109703	17960	10041153-0001	10000	515710 - Dependent Coverage	72,014	71,771	(243)	90,780	90,195	(585)	
NGFS	AIR	109703	17960	10041153-0001	10000	516010 - Dental Coverage	6,440	6,447	7	7,911	7,927	16	
NGFS	AIR	109703	17960	10041153-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)	
NGFS	AIR	109704	17960	10026671-0001	10000	515010 - Health Service-City Match	47,841	47,680	(161)	51,485	51,154	(331)	
NGFS	AIR	109704	17960	10026671-0001	10000	515710 - Dependent Coverage	125,504	125,075	(429)	135,064	134,194	(870)	
NGFS	AIR	109704	17960	10026671-0001	10000	516010 - Dental Coverage	11,043	11,052	9	11,521	11,548	27	
NGFS	AIR	109704	17960	10026671-0001	10000	519110 - Flexible Benefit Package	49,536	49,365	(171)	53,307	52,965	(342)	
NGFS	AIR	109709	17960	10026671-0001	10000	515010 - Health Service-City Match	57,330	57,135	(195)	61,698	61,298	(400)	
NGFS	AIR	109709	17960	10026671-0001	10000	515710 - Dependent Coverage	134,273	133,812	(461)	144,507	143,568	(939)	
NGFS	AIR	109709	17960	10026671-0001	10000	516010 - Dental Coverage	11,780	11,791	11	12,292	12,314	22	
NGFS	AIR	109709	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)	
NGFS	AIR	143645	17960	10026671-0001	10000	515010 - Health Service-City Match	8,954	8,924	(30)	9,636	9,574	(62)	
NGFS	AIR	143645	17960	10026671-0001	10000	515710 - Dependent Coverage	28,824	28,726	(98)	31,020	30,820	(200)	
NGFS	AIR	143645	17960	10026671-0001	10000	516010 - Dental Coverage	2,450	2,452	2	2,556	2,562	6	
NGFS	AIR	143645	17960	10026671-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)	
NGFS	AIR	207660	17960	10026671-0001	10000	515010 - Health Service-City Match	80,098	79,829	(269)	87,061	86,502	(559)	
NGFS	AIR	207660	17960	10026671-0001	10000	515710 - Dependent Coverage	217,920	217,180	(740)	238,425	236,890	(1,535)	
NGFS	AIR	207660	17960	10026671-0001	10000	516010 - Dental Coverage	18,527	18,543	16	19,634	19,676	42	
NGFS	AIR	207660	17960	10026671-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)	
NGFS	AIR	109669	17960	10026671-0001	10000	515010 - Health Service-City Match	31,949	31,839	(110)	37,839	37,594	(245)	
NGFS	AIR	109669	17960	10026671-0001	10000	515710 - Dependent Coverage	82,387	82,106	(281)	98,256	97,619	(637)	
NGFS	AIR	109669	17960	10026671-0001	10000	516010 - Dental Coverage	7,128	7,134	6	8,235	8,251	16	
NGFS	AIR	109669	17960	10026671-0001	10000	519110 - Flexible Benefit Package	9,785	9,751	(34)	11,846	11,770	(76)	
NGFS	AIR	228932	17960	10026671-0001	10000	515010 - Health Service-City Match	308,862	307,815	(1,047)	344,649	342,448	(2,201)	
NGFS	AIR	228932	17960	10026671-0001	10000	515510 - Health Service-Admin Cost	452,729	385,480	(67,249)	467,248	398,785	(68,463)	
NGFS	AIR	228932	17960	10026671-0001	10000	515610 - Health Service-Retiree Subsidy	12,119,442	11,906,214	(213,228)	13,163,507	12,720,890	(442,617)	
NGFS	AIR	228932	17960	10026671-0001	10000	515710 - Dependent Coverage	578,364	576,416	(1,948)	647,409	643,205	(4,204)	
NGFS	AIR	228932	17960	10026671-0001	10000	516010 - Dental Coverage	53,433	53,479	46	57,937	58,045	108	
NGFS	AIR	228932	17960	10026671-0001	10000	519110 - Flexible Benefit Package	33,024	32,910	(114)	35,538	35,310	(228)	
NGFS	AIR	228932	17960	10026671-0001	10000	581015 - Human Resources Modernizatio	191,358	108,262	(83,096)	196,111	110,089	(86,022)	
NGFS	AIR	228932	17960	10026671-0001	10000	581162 - IS-HSS ADMINISTRATION	0	37,400	37,400	-	-	-	-
NGFS	AIR	228932	17960	10026671-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	531,994	560,665	28,671	551,473	622,665	71,192	
NGFS	AIR	228932	17960	10026671-0001	10000	581660 - GF-Chf-Youth Works	183,000	-	(183,000)	183,000	-	(183,000)	

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	228932	17960	10026671-0001	10000	581870 - GF-HR-SF Fellows Program	0	240,000	240,000	-	-	-
NGFS	AIR	210842	17960	10041153-0001	10000	515010 - Health Service-City Match	91,800	91,496	(304)	127,032	126,220	(812)
NGFS	AIR	210842	17960	10041153-0001	10000	515710 - Dependent Coverage	183,044	182,428	(616)	253,272	251,640	(1,632)
NGFS	AIR	210842	17960	10041153-0001	10000	516010 - Dental Coverage	16,580	16,596	16	22,248	22,292	44
NGFS	AIR	210842	17960	10041153-0001	10000	519110 - Flexible Benefit Package	17,124	17,064	(60)	23,692	23,540	(152)
NGFS	AIR	109668	17960	10026671-0001	10000	515010 - Health Service-City Match	69,872	69,636	(236)	75,197	74,716	(481)
NGFS	AIR	109668	17960	10026671-0001	10000	515710 - Dependent Coverage	136,156	135,693	(463)	146,530	145,583	(947)
NGFS	AIR	109668	17960	10026671-0001	10000	516010 - Dental Coverage	12,470	12,481	11	13,014	13,039	25
NGFS	AIR	109668	17960	10026671-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	AIR	109670	17960	10026671-0001	10000	515010 - Health Service-City Match	11,494	11,455	(39)	12,370	12,291	(79)
NGFS	AIR	109670	17960	10026671-0001	10000	515710 - Dependent Coverage	23,092	23,014	(78)	24,852	24,691	(161)
NGFS	AIR	109670	17960	10026671-0001	10000	516010 - Dental Coverage	2,084	2,086	2	2,175	2,179	4
NGFS	AIR	109671	17960	10026671-0001	10000	515010 - Health Service-City Match	22,229	22,154	(75)	23,923	23,770	(153)
NGFS	AIR	109671	17960	10026671-0001	10000	515710 - Dependent Coverage	48,610	48,445	(165)	52,314	51,976	(338)
NGFS	AIR	109671	17960	10026671-0001	10000	516010 - Dental Coverage	4,335	4,339	4	4,524	4,533	9
NGFS	AIR	109671	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109714	17960	10001631-0002	10000	501010 - Perm Salaries-Misc-Regular	317,425	326,995	9,570	328,680	338,592	9,912
NGFS	AIR	109714	17960	10001631-0002	10000	513010 - Retire City Misc	45,709	47,088	1,379	45,719	47,098	1,379
NGFS	AIR	109714	17960	10001631-0002	10000	514010 - Social Security (OASDI & HI)	26,607	26,927	320	27,304	27,919	615
NGFS	AIR	109714	17960	10001631-0002	10000	514020 - Social Sec-Medicare(HI Only)	6,222	6,362	140	6,386	6,530	144
NGFS	AIR	109714	17960	10001631-0002	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,664	(70)
NGFS	AIR	109714	17960	10001631-0002	10000	515020 - Retiree Health-Match-Prop B	3,127	3,196	69	3,208	3,280	72
NGFS	AIR	109714	17960	10001631-0002	10000	515030 - RetireeHlthCare-CityMatchPropC	1,165	1,191	26	1,196	1,223	27
NGFS	AIR	109714	17960	10001631-0002	10000	515710 - Dependent Coverage	25,684	25,596	(88)	27,642	27,462	(180)
NGFS	AIR	109714	17960	10001631-0002	10000	516010 - Dental Coverage	2,208	2,210	2	2,304	2,308	4
NGFS	AIR	109714	17960	10001631-0002	10000	519120 - Long Term Disability Insurance	1,301	1,340	39	1,348	1,388	40
NGFS	AIR	109714	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	156,357	159,423	3,066	204,735	208,750	4,015
NGFS	AIR	109714	17960	10026671-0001	10000	513010 - Retire City Misc	22,515	22,957	442	28,479	29,037	558
NGFS	AIR	109714	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	10,409	10,599	190	12,210	12,210	-
NGFS	AIR	109714	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	2,434	2,479	45	3,136	3,194	58
NGFS	AIR	109714	17960	10026671-0001	10000	515010 - Health Service-City Match	3,879	3,865	(14)	5,367	5,332	(35)
NGFS	AIR	109714	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	1,223	1,245	22	1,575	1,605	30
NGFS	AIR	109714	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	457	465	8	588	599	11
NGFS	AIR	109714	17960	10026671-0001	10000	515710 - Dependent Coverage	9,988	9,954	(34)	13,821	13,731	(90)
NGFS	AIR	109714	17960	10026671-0001	10000	516010 - Dental Coverage	858	859	1	1,152	1,154	2
NGFS	AIR	109714	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	641	654	13	839	856	17
NGFS	AIR	207661	17960	10001631-0002	10000	501010 - Perm Salaries-Misc-Regular	767,986	783,910	15,924	803,343	819,832	16,489
NGFS	AIR	207661	17960	10001631-0002	10000	513010 - Retire City Misc	110,105	112,420	2,315	111,282	113,599	2,317
NGFS	AIR	207661	17960	10001631-0002	10000	514010 - Social Security (OASDI & HI)	39,308	39,584	276	42,687	42,973	286
NGFS	AIR	207661	17960	10001631-0002	10000	514020 - Social Sec-Medicare(HI Only)	11,758	11,990	232	12,278	12,517	239

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	207661	17960	10001631-0002	10000	515010 - Health Service-City Match	18,076	18,014	(62)	19,453	19,326	(127)
NGFS	AIR	207661	17960	10001631-0002	10000	515020 - Retiree Health-Match-Prop B	5,906	6,023	117	6,166	6,287	121
NGFS	AIR	207661	17960	10001631-0002	10000	515030 - RetireeHlthCare-CityMatchPropC	2,204	2,247	43	2,299	2,344	45
NGFS	AIR	207661	17960	10001631-0002	10000	515710 - Dependent Coverage	37,162	37,033	(129)	39,995	39,734	(261)
NGFS	AIR	207661	17960	10001631-0002	10000	516010 - Dental Coverage	3,358	3,361	3	3,504	3,509	5
NGFS	AIR	207661	17960	10001631-0002	10000	519120 - Long Term Disability Insurance	3,150	3,214	64	3,294	3,362	68
NGFS	AIR	207661	17960	10026671-0001	10000	515010 - Health Service-City Match	(9,642)	(9,609)	33	(10,377)	(10,310)	67
NGFS	AIR	207661	17960	10026671-0001	10000	515710 - Dependent Coverage	(38,021)	(37,894)	127	(40,920)	(40,655)	265
NGFS	AIR	207661	17960	10026671-0001	10000	516010 - Dental Coverage	(3,039)	(3,042)	(3)	(3,172)	(3,178)	(6)
NGFS	AIR	207960	17960	10001631-0002	10000	515010 - Health Service-City Match	4,477	4,462	(15)	4,818	4,787	(31)
NGFS	AIR	207960	17960	10001631-0002	10000	515710 - Dependent Coverage	14,412	14,363	(49)	15,510	15,410	(100)
NGFS	AIR	207960	17960	10001631-0002	10000	516010 - Dental Coverage	1,225	1,226	1	1,278	1,281	3
NGFS	AIR	207960	17960	10001631-0002	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	207960	18000	10001631-0003	10002	501010 - Perm Salaries-Misc-Regular	3,181,114	3,186,287	5,173	3,316,519	3,321,876	5,357
NGFS	AIR	207960	18000	10001631-0003	10002	513010 - Retire City Misc	461,997	462,742	745	465,447	466,193	746
NGFS	AIR	207960	18000	10001631-0003	10002	514020 - Social Sec-Medicare(HI Only)	52,168	52,243	75	54,153	54,231	78
NGFS	AIR	207960	18000	10001631-0003	10002	515010 - Health Service-City Match	105,949	105,591	(358)	114,023	113,289	(734)
NGFS	AIR	207960	18000	10001631-0003	10002	515020 - Retiree Health-Match-Prop B	26,204	26,241	37	27,206	27,245	39
NGFS	AIR	207960	18000	10001631-0003	10002	515030 - RetireeHlthCare-CityMatchPropC	9,771	9,785	14	10,144	10,158	14
NGFS	AIR	207960	18000	10001631-0003	10002	515710 - Dependent Coverage	193,785	193,117	(668)	208,549	207,198	(1,351)
NGFS	AIR	207960	18000	10001631-0003	10002	516010 - Dental Coverage	17,932	17,948	16	18,714	18,748	34
NGFS	AIR	207960	18000	10001631-0003	10002	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	AIR	207960	18000	10001631-0003	10002	519120 - Long Term Disability Insurance	10,717	10,738	21	11,192	11,213	21
NGFS	AIR	207960	18000	10001631-0003	10002	520100 - Overhead Recovery	(247,968)	(252,845)	(4,877)	(444,291)	(448,135)	(3,844)
NGFS	AIR	207662	17960	10001631-0002	10000	515010 - Health Service-City Match	14,961	14,910	(51)	16,101	15,996	(105)
NGFS	AIR	207662	17960	10001631-0002	10000	515710 - Dependent Coverage	38,526	38,394	(132)	41,463	41,193	(270)
NGFS	AIR	207662	17960	10001631-0002	10000	516010 - Dental Coverage	3,312	3,315	3	3,456	3,462	6
NGFS	AIR	207662	17960	10026671-0001	10000	515010 - Health Service-City Match	(2,940)	(2,930)	10	(3,164)	(3,143)	21
NGFS	AIR	207662	17960	10026671-0001	10000	515710 - Dependent Coverage	(11,592)	(11,553)	39	(12,476)	(12,395)	81
NGFS	AIR	207662	17960	10026671-0001	10000	516010 - Dental Coverage	(927)	(927)	-	(967)	(969)	(2)
NGFS	AIR	207663	17960	10001631-0002	10000	515010 - Health Service-City Match	39,896	39,760	(136)	42,936	42,656	(280)
NGFS	AIR	207663	17960	10001631-0002	10000	515710 - Dependent Coverage	102,736	102,384	(352)	110,568	109,848	(720)
NGFS	AIR	207663	17960	10001631-0002	10000	516010 - Dental Coverage	8,832	8,840	8	9,216	9,232	16
NGFS	AIR	207663	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	591,814	592,802	988	820,145	821,438	1,293
NGFS	AIR	207663	17960	10026671-0001	10000	513010 - Retire City Misc	85,000	85,147	147	114,011	114,197	186
NGFS	AIR	207663	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	37,560	37,621	61	45,928	46,008	80
NGFS	AIR	207663	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	8,786	8,801	15	12,096	12,115	19
NGFS	AIR	207663	17960	10026671-0001	10000	515010 - Health Service-City Match	15,005	14,950	(55)	22,111	21,966	(145)
NGFS	AIR	207663	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	4,412	4,419	7	6,074	6,083	9
NGFS	AIR	207663	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	1,645	1,648	3	2,266	2,269	3

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	207663	17960	10026671-0001	10000	515710 - Dependent Coverage	32,629	32,518	(111)	50,475	50,145	(330)
NGFS	AIR	207663	17960	10026671-0001	10000	516010 - Dental Coverage	2,906	2,910	4	4,316	4,323	7
NGFS	AIR	207663	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	2,428	2,432	4	3,363	3,369	6
NGFS	AIR	109722	18470	10004334-0001	10345	499999 - Beg Fund Balance - Budget Only	44,503	-	(44,503)	-	-	-
NGFS	AIR	109722	18470	10004334-0001	10345	567000 - Bldgs,Struct&Imprv Proj-Budget	44,503	-	(44,503)	-	-	-
NGFS	AIR	109722	18510	10004334-0001	10345	499999 - Beg Fund Balance - Budget Only	106,940	-	(106,940)	-	-	-
NGFS	AIR	109722	18510	10004334-0001	10345	567000 - Bldgs,Struct&Imprv Proj-Budget	106,940	-	(106,940)	-	-	-
NGFS	AIR	109722	18520	10004055-0001	10340	499999 - Beg Fund Balance - Budget Only	75,081	-	(75,081)	-	-	-
NGFS	AIR	109722	18520	10004055-0001	10340	567000 - Bldgs,Struct&Imprv Proj-Budget	75,081	-	(75,081)	-	-	-
NGFS	AIR	109722	18521	10004334-0001	10345	499999 - Beg Fund Balance - Budget Only	15,586,407	-	(15,586,407)	-	-	-
NGFS	AIR	109722	18521	10004334-0001	10345	567000 - Bldgs,Struct&Imprv Proj-Budget	15,586,407	-	(15,586,407)	-	-	-
NGFS	AIR	109722	18522	10004055-0001	10340	499999 - Beg Fund Balance - Budget Only	2,558,385	-	(2,558,385)	-	-	-
NGFS	AIR	109722	18522	10004055-0001	10340	567000 - Bldgs,Struct&Imprv Proj-Budget	2,558,385	-	(2,558,385)	-	-	-
NGFS	AIR	109722	18522	10004134-0001	10343	499999 - Beg Fund Balance - Budget Only	45,973	-	(45,973)	-	-	-
NGFS	AIR	109722	18522	10004134-0001	10343	567000 - Bldgs,Struct&Imprv Proj-Budget	45,973	-	(45,973)	-	-	-
NGFS	AIR	109722	18523	10004055-0001	10340	499999 - Beg Fund Balance - Budget Only	164,051	-	(164,051)	-	-	-
NGFS	AIR	109722	18523	10004055-0001	10340	567000 - Bldgs,Struct&Imprv Proj-Budget	164,051	-	(164,051)	-	-	-
NGFS	AIR	109722	18523	10004134-0001	10343	499999 - Beg Fund Balance - Budget Only	2,601	-	(2,601)	-	-	-
NGFS	AIR	109722	18523	10004134-0001	10343	567000 - Bldgs,Struct&Imprv Proj-Budget	2,601	-	(2,601)	-	-	-
NGFS	AIR	109722	18526	10004334-0001	10345	499999 - Beg Fund Balance - Budget Only	1,845,387	-	(1,845,387)	-	-	-
NGFS	AIR	109722	18526	10004334-0001	10345	567000 - Bldgs,Struct&Imprv Proj-Budget	1,845,387	-	(1,845,387)	-	-	-
NGFS	AIR	109722	18528	10004334-0001	10345	499999 - Beg Fund Balance - Budget Only	7,831,001	-	(7,831,001)	-	-	-
NGFS	AIR	109722	18528	10004334-0001	10345	567000 - Bldgs,Struct&Imprv Proj-Budget	7,831,001	-	(7,831,001)	-	-	-
NGFS	AIR	109722	18532	10004334-0001	10345	499999 - Beg Fund Balance - Budget Only	18,952,518	-	(18,952,518)	-	-	-
NGFS	AIR	109722	18532	10004334-0001	10345	567000 - Bldgs,Struct&Imprv Proj-Budget	18,952,518	-	(18,952,518)	-	-	-
NGFS	AIR	109722	18533	10004055-0001	10340	499999 - Beg Fund Balance - Budget Only	1,310,341	-	(1,310,341)	-	-	-
NGFS	AIR	109722	18533	10004055-0001	10340	567000 - Bldgs,Struct&Imprv Proj-Budget	1,310,341	-	(1,310,341)	-	-	-
NGFS	AIR	109722	18533	10004134-0001	10343	499999 - Beg Fund Balance - Budget Only	16,591	-	(16,591)	-	-	-
NGFS	AIR	109722	18533	10004134-0001	10343	567000 - Bldgs,Struct&Imprv Proj-Budget	16,591	-	(16,591)	-	-	-
NGFS	AIR	109722	18534	10004055-0001	10340	499999 - Beg Fund Balance - Budget Only	16,958	-	(16,958)	-	-	-
NGFS	AIR	109722	18534	10004055-0001	10340	567000 - Bldgs,Struct&Imprv Proj-Budget	16,958	-	(16,958)	-	-	-
NGFS	AIR	109722	18534	10004134-0001	10343	499999 - Beg Fund Balance - Budget Only	10,578	-	(10,578)	-	-	-
NGFS	AIR	109722	18534	10004134-0001	10343	567000 - Bldgs,Struct&Imprv Proj-Budget	10,578	-	(10,578)	-	-	-
NGFS	AIR	109722	18536	10004055-0001	10340	499999 - Beg Fund Balance - Budget Only	1,292,673	-	(1,292,673)	-	-	-
NGFS	AIR	109722	18536	10004055-0001	10340	567000 - Bldgs,Struct&Imprv Proj-Budget	1,292,673	-	(1,292,673)	-	-	-
NGFS	AIR	109722	18536	10004134-0001	10343	499999 - Beg Fund Balance - Budget Only	58,098	-	(58,098)	-	-	-
NGFS	AIR	109722	18536	10004134-0001	10343	567000 - Bldgs,Struct&Imprv Proj-Budget	58,098	-	(58,098)	-	-	-
NGFS	AIR	109722	18538	10004055-0001	10340	499999 - Beg Fund Balance - Budget Only	1,996,138	-	(1,996,138)	-	-	-
NGFS	AIR	109722	18538	10004055-0001	10340	567000 - Bldgs,Struct&Imprv Proj-Budget	1,996,138	-	(1,996,138)	-	-	-
NGFS	AIR	109722	18538	10004134-0001	10343	499999 - Beg Fund Balance - Budget Only	44,949	-	(44,949)	-	-	-

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	109722	18538	10004134-0001	10343	567000 - Bldgs,Struct&Imprv Proj-Budget	44,949	-	(44,949)	-	-	-
NGFS	AIR	109722	19170	10004334-0001	10345	499999 - Beg Fund Balance - Budget Only	14,050	-	(14,050)	-	-	-
NGFS	AIR	109722	19170	10004334-0001	10345	567000 - Bldgs,Struct&Imprv Proj-Budget	14,050	-	(14,050)	-	-	-
NGFS	AIR	109722	19200	10004334-0001	10345	499999 - Beg Fund Balance - Budget Only	122,045	-	(122,045)	-	-	-
NGFS	AIR	109722	19200	10004334-0001	10345	567000 - Bldgs,Struct&Imprv Proj-Budget	122,045	-	(122,045)	-	-	-
NGFS	AIR	109722	19394	10004134-0001	10343	499999 - Beg Fund Balance - Budget Only	397,813	-	(397,813)	-	-	-
NGFS	AIR	109722	19394	10004134-0001	10343	567000 - Bldgs,Struct&Imprv Proj-Budget	397,813	-	(397,813)	-	-	-
NGFS	AIR	109722	19962	10041140-0001	10347	477999 - Misc Airport Revenue	250,000	-	(250,000)	250,000	-	(250,000)
NGFS	AIR	109722	19962	10041140-0001	10347	479987 - LCFS Credits Revenue	-	250,000	250,000	-	250,000	250,000
NGFS	AIR	183647	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	19,207,744	19,217,294	9,550	20,313,212	20,323,100	9,888
NGFS	AIR	183647	17960	10026671-0001	10000	513010 - Retire City Misc	2,762,728	2,764,126	1,398	2,822,565	2,823,963	1,398
NGFS	AIR	183647	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	1,259,494	1,260,088	594	1,347,071	1,347,685	614
NGFS	AIR	183647	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	325,427	325,565	138	341,648	341,793	145
NGFS	AIR	183647	17960	10026671-0001	10000	515010 - Health Service-City Match	497,949	496,249	(1,700)	546,623	543,063	(3,560)
NGFS	AIR	183647	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	163,456	163,525	69	171,642	171,711	69
NGFS	AIR	183647	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	60,971	60,999	28	63,992	64,016	24
NGFS	AIR	183647	17960	10026671-0001	10000	515710 - Dependent Coverage	1,274,422	1,270,054	(4,368)	1,399,213	1,390,107	(9,106)
NGFS	AIR	183647	17960	10026671-0001	10000	516010 - Dental Coverage	109,874	109,973	99	116,955	117,166	211
NGFS	AIR	183647	17960	10026671-0001	10000	519110 - Flexible Benefit Package	55,040	54,850	(190)	59,230	58,850	(380)
NGFS	AIR	183647	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	68,838	68,876	38	73,020	73,065	45
NGFS	AIR	109718	17960	10026671-0001	10000	515010 - Health Service-City Match	43,871	43,719	(152)	49,598	49,274	(324)
NGFS	AIR	109718	17960	10026671-0001	10000	515710 - Dependent Coverage	94,146	93,820	(326)	107,466	106,764	(702)
NGFS	AIR	109718	17960	10026671-0001	10000	516010 - Dental Coverage	8,420	8,428	8	9,298	9,314	16
NGFS	AIR	109718	18000	10001631-0003	10002	515010 - Health Service-City Match	10,735	10,699	(36)	11,553	11,479	(74)
NGFS	AIR	109718	18000	10001631-0003	10002	515710 - Dependent Coverage	25,518	25,431	(87)	27,462	27,285	(177)
NGFS	AIR	109718	18000	10001631-0003	10002	516010 - Dental Coverage	2,251	2,253	2	2,349	2,354	5
NGFS	AIR	109718	18000	10001631-0003	10002	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	207665	17960	10026671-0001	10000	515010 - Health Service-City Match	32,205	32,097	(108)	34,659	34,437	(222)
NGFS	AIR	207665	17960	10026671-0001	10000	515710 - Dependent Coverage	76,554	76,293	(261)	82,386	81,855	(531)
NGFS	AIR	207665	17960	10026671-0001	10000	516010 - Dental Coverage	6,753	6,759	6	7,047	7,062	15
NGFS	AIR	207665	17960	10026671-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	AIR	207664	17960	10001631-0002	10000	515010 - Health Service-City Match	44,883	44,730	(153)	48,303	47,988	(315)
NGFS	AIR	207664	17960	10001631-0002	10000	515710 - Dependent Coverage	115,578	115,182	(396)	124,389	123,579	(810)
NGFS	AIR	207664	17960	10001631-0002	10000	516010 - Dental Coverage	9,936	9,945	9	10,368	10,386	18
NGFS	AIR	207664	17960	10026671-0001	10000	515010 - Health Service-City Match	(20,890)	(20,820)	70	(22,483)	(22,337)	146
NGFS	AIR	207664	17960	10026671-0001	10000	515710 - Dependent Coverage	(82,380)	(82,103)	277	(88,660)	(88,086)	574
NGFS	AIR	207664	17960	10026671-0001	10000	516010 - Dental Coverage	(6,585)	(6,591)	(6)	(6,872)	(6,886)	(14)
NGFS	AIR	210814	17960	10026671-0001	10000	515010 - Health Service-City Match	38,799	38,667	(132)	41,756	41,485	(271)
NGFS	AIR	210814	17960	10026671-0001	10000	515710 - Dependent Coverage	95,281	94,955	(326)	102,543	101,878	(665)
NGFS	AIR	210814	17960	10026671-0001	10000	516010 - Dental Coverage	8,284	8,292	8	8,644	8,660	16

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	210814	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109649	17960	10026671-0001	10000	515010 - Health Service-City Match	10,735	10,699	(36)	11,553	11,479	(74)
NGFS	AIR	109649	17960	10026671-0001	10000	515710 - Dependent Coverage	25,518	25,431	(87)	27,462	27,285	(177)
NGFS	AIR	109649	17960	10026671-0001	10000	516010 - Dental Coverage	2,251	2,253	2	2,349	2,354	5
NGFS	AIR	109649	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109650	17960	10026671-0001	10000	515010 - Health Service-City Match	101,933	101,586	(347)	112,085	111,358	(727)
NGFS	AIR	109650	17960	10026671-0001	10000	515710 - Dependent Coverage	248,614	247,763	(851)	273,707	271,928	(1,779)
NGFS	AIR	109650	17960	10026671-0001	10000	516010 - Dental Coverage	21,638	21,658	20	23,092	23,134	42
NGFS	AIR	109650	17960	10026671-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	AIR	109653	17960	10001629-0001	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,664	(70)
NGFS	AIR	109653	17960	10001629-0001	10000	515710 - Dependent Coverage	25,684	25,596	(88)	27,642	27,462	(180)
NGFS	AIR	109653	17960	10001629-0001	10000	516010 - Dental Coverage	2,208	2,210	2	2,304	2,308	4
NGFS	AIR	109653	17960	10026671-0001	10000	515010 - Health Service-City Match	231,970	231,182	(788)	249,645	248,027	(1,618)
NGFS	AIR	109653	17960	10026671-0001	10000	515710 - Dependent Coverage	537,559	535,714	(1,845)	578,530	574,771	(3,759)
NGFS	AIR	109653	17960	10026671-0001	10000	516010 - Dental Coverage	47,291	47,333	42	49,348	49,437	89
NGFS	AIR	109653	17960	10026671-0001	10000	519110 - Flexible Benefit Package	27,520	27,425	(95)	29,615	29,425	(190)
NGFS	AIR	109653	17960	10026671-0001	10000	581120 - GF-Con-Financial Systems	851,556	861,502	9,946	882,923	894,689	11,766
NGFS	AIR	109653	17960	10026671-0001	10000	581130 - GF-Con-Internal Audits	2,740,618	2,637,498	(103,120)	2,027,869	2,030,512	2,643
NGFS	AIR	109654	17960	10026671-0001	10000	515010 - Health Service-City Match	157,319	156,786	(533)	170,376	169,275	(1,101)
NGFS	AIR	109654	17960	10026671-0001	10000	515710 - Dependent Coverage	374,415	373,132	(1,283)	406,393	403,760	(2,633)
NGFS	AIR	109654	17960	10026671-0001	10000	516010 - Dental Coverage	33,001	33,029	28	34,718	34,787	69
NGFS	AIR	109654	17960	10026671-0001	10000	519110 - Flexible Benefit Package	59,321	59,116	(205)	65,153	64,735	(418)
NGFS	AIR	109654	17960	10026671-0001	10000	581920 - GF-HRc Surety Bond	177,810	177,803	(7)	178,851	178,834	(17)
NGFS	AIR	210734	17960	10026671-0001	10000	515010 - Health Service-City Match	13,941	13,894	(47)	15,003	14,906	(97)
NGFS	AIR	210734	17960	10026671-0001	10000	515710 - Dependent Coverage	41,666	41,524	(142)	44,841	44,551	(290)
NGFS	AIR	210734	17960	10026671-0001	10000	516010 - Dental Coverage	3,554	3,557	3	3,708	3,716	8
NGFS	AIR	210734	17960	10026671-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	AIR	210735	17960	10026671-0001	10000	515010 - Health Service-City Match	25,186	25,101	(85)	27,105	26,930	(175)
NGFS	AIR	210735	17960	10026671-0001	10000	515710 - Dependent Coverage	65,614	65,390	(224)	70,614	70,157	(457)
NGFS	AIR	210735	17960	10026671-0001	10000	516010 - Dental Coverage	5,684	5,689	5	5,931	5,943	12
NGFS	AIR	210735	17960	10026671-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	AIR	109651	17960	10026671-0001	10000	515010 - Health Service-City Match	24,912	24,828	(84)	26,810	26,637	(173)
NGFS	AIR	109651	17960	10026671-0001	10000	515710 - Dependent Coverage	60,953	60,744	(209)	65,598	65,173	(425)
NGFS	AIR	109651	17960	10026671-0001	10000	516010 - Dental Coverage	5,316	5,321	5	5,547	5,558	11
NGFS	AIR	109651	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109652	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	2,981,752	2,988,505	6,753	3,089,776	3,096,771	6,995
NGFS	AIR	109652	17960	10026671-0001	10000	513010 - Retire City Misc	429,999	430,972	973	430,468	431,441	973
NGFS	AIR	109652	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	174,947	175,125	178	183,901	184,086	185
NGFS	AIR	109652	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	43,351	43,449	98	44,918	45,019	101
NGFS	AIR	109652	17960	10026671-0001	10000	515010 - Health Service-City Match	96,645	96,317	(328)	104,009	103,334	(675)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	109652	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	21,771	21,820	49	22,561	22,613	52
NGFS	AIR	109652	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	8,117	8,136	19	8,410	8,429	19
NGFS	AIR	109652	17960	10026671-0001	10000	515710 - Dependent Coverage	238,375	237,559	(816)	256,544	254,878	(1,666)
NGFS	AIR	109652	17960	10026671-0001	10000	516010 - Dental Coverage	20,700	20,719	19	21,600	21,640	40
NGFS	AIR	109652	17960	10026671-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	AIR	109652	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	10,316	10,344	28	10,689	10,718	29
NGFS	AIR	210853	17960	10026671-0001	10000	515010 - Health Service-City Match	65,398	65,171	(227)	79,677	79,160	(517)
NGFS	AIR	210853	17960	10026671-0001	10000	515710 - Dependent Coverage	173,644	173,052	(592)	212,202	210,825	(1,377)
NGFS	AIR	210853	17960	10026671-0001	10000	516010 - Dental Coverage	14,946	14,959	13	17,703	17,737	34
NGFS	AIR	210853	17960	10026671-0001	10000	519110 - Flexible Benefit Package	19,570	19,502	(68)	23,692	23,540	(152)
NGFS	AIR	109659	17960	10026671-0001	10000	515010 - Health Service-City Match	29,593	29,493	(100)	31,847	31,642	(205)
NGFS	AIR	109659	17960	10026671-0001	10000	515710 - Dependent Coverage	83,668	83,383	(285)	90,041	89,461	(580)
NGFS	AIR	109659	17960	10026671-0001	10000	516010 - Dental Coverage	7,264	7,270	6	7,579	7,596	17
NGFS	AIR	109659	17960	10026671-0001	10000	519110 - Flexible Benefit Package	33,024	32,910	(114)	35,538	35,310	(228)
NGFS	AIR	183645	17960	10026671-0001	10000	515010 - Health Service-City Match	54,870	54,685	(185)	59,051	58,672	(379)
NGFS	AIR	183645	17960	10026671-0001	10000	515710 - Dependent Coverage	111,228	110,847	(381)	119,703	118,929	(774)
NGFS	AIR	183645	17960	10026671-0001	10000	516010 - Dental Coverage	10,026	10,035	9	10,464	10,483	19
NGFS	AIR	183645	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109657	17960	10026671-0001	10000	515010 - Health Service-City Match	45,768	45,614	(154)	49,254	48,937	(317)
NGFS	AIR	109657	17960	10026671-0001	10000	515710 - Dependent Coverage	134,144	133,687	(457)	144,364	143,432	(932)
NGFS	AIR	109657	17960	10026671-0001	10000	516010 - Dental Coverage	11,522	11,532	10	12,022	12,049	27
NGFS	AIR	109657	17960	10026671-0001	10000	519110 - Flexible Benefit Package	44,032	43,880	(152)	47,384	47,080	(304)
NGFS	AIR	109661	17960	10026671-0001	10000	515010 - Health Service-City Match	21,860	21,787	(73)	25,023	24,863	(160)
NGFS	AIR	109661	17960	10026671-0001	10000	515710 - Dependent Coverage	45,262	45,108	(154)	51,366	51,035	(331)
NGFS	AIR	109661	17960	10026671-0001	10000	516010 - Dental Coverage	4,075	4,079	4	4,491	4,500	9
NGFS	AIR	109661	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	228994	17960	10005719-0001	10000	495021 - ITI Fr 5A-Airport Funds	(20,465,216)	49,534,784	70,000,000	127,110,810	126,632,268	(478,542)
NGFS	AIR	228994	17960	10026671-0001	10000	499999 - Beg Fund Balance - Budget Only	385,472,049	315,401,448	(70,070,601)	-	-	-
NGFS	AIR	228994	19610	10005719-0001	10718	499999 - Beg Fund Balance - Budget Only	21,361,784	91,361,784	70,000,000	12,428,810	11,950,268	(478,542)
NGFS	AIR	228994	19610	10005719-0001	10718	595210 - ITO To 5A-Airport Funds	(20,465,216)	49,534,784	70,000,000	127,110,810	126,632,268	(478,542)
NGFS	CSS	229264	11300	10001654-0001	10000	515010 - Health Service-City Match	37,650	37,523	(127)	40,520	40,260	(260)
NGFS	CSS	229264	11300	10001654-0001	10000	515610 - Health Service-Retiree Subsidy	50,049	49,169	(880)	54,361	52,533	(1,828)
NGFS	CSS	229264	11300	10001654-0001	10000	515710 - Dependent Coverage	77,076	76,814	(262)	82,949	82,413	(536)
NGFS	CSS	229264	11300	10001654-0001	10000	516010 - Dental Coverage	6,927	6,934	7	7,231	7,244	13
NGFS	CSS	229264	11300	10001654-0001	10000	519110 - Flexible Benefit Package	2,752	2,743	(9)	2,962	2,943	(19)
NGFS	CSS	229264	11300	10001654-0002	10000	501010 - Perm Salaries-Misc-Regular	5,970,100	5,972,720	2,620	6,071,332	6,074,045	2,713
NGFS	CSS	229264	11300	10001654-0002	10000	513010 - Retire City Misc	878,738	879,116	378	863,756	864,131	375
NGFS	CSS	229264	11300	10001654-0002	10000	514020 - Social Sec-Medicare(HI Only)	87,701	87,738	37	89,175	89,212	37
NGFS	CSS	229264	11300	10001654-0002	10000	515010 - Health Service-City Match	308,558	307,526	(1,032)	326,591	324,507	(2,084)
NGFS	CSS	229264	11300	10001654-0002	10000	515020 - Retiree Health-Match-Prop B	44,062	44,082	20	44,810	44,830	20

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	CSS	229264	11300	10001654-0002	10000	515030 - RetireeHlthCare-CityMatchProp	16,418	16,426	8	16,707	16,715	8
NGFS	CSS	229264	11300	10001654-0002	10000	515510 - Health Service-Admin Cost	18,593	15,831	(2,762)	19,189	16,377	(2,812)
NGFS	CSS	229264	11300	10001654-0002	10000	515610 - Health Service-Retiree Subsidy	409,296	402,094	(7,202)	444,556	429,607	(14,949)
NGFS	CSS	229264	11300	10001654-0002	10000	515710 - Dependent Coverage	508,232	506,488	(1,744)	525,306	521,928	(3,378)
NGFS	CSS	229264	11300	10001654-0002	10000	516010 - Dental Coverage	47,834	47,878	44	48,252	48,343	91
NGFS	CSS	229264	11300	10001654-0002	10000	519010 - Fringe Adjustments-Budget	6,864	6,226	(638)	-	(1,545)	(1,545)
NGFS	CSS	229264	11300	10001654-0002	10000	519110 - Flexible Benefit Package	24,768	24,683	(85)	26,654	26,483	(171)
NGFS	CSS	229264	11300	10001654-0002	10000	519120 - Long Term Disability Insurance	21,065	21,074	9	21,351	21,360	9
NGFS	CSS	229264	11300	10001654-0002	10000	535000 - Other Current Expenses - Bdgt	-	15,277	15,277	(3,044)	-	3,044
NGFS	CSS	229264	11300	10001654-0002	10000	535000 - Other Current Expenses - Bdgt	100,000	94,720	(5,280)	100,000	123,466	23,466
NGFS	CSS	229264	11300	10001654-0002	10000	581015 - Human Resources Modernizatio	6,342	3,588	(2,754)	6,499	3,648	(2,851)
NGFS	CSS	229264	11300	10001654-0002	10000	581120 - GF-Con-Financial Systems	9,757	10,090	333	10,115	10,486	371
NGFS	CSS	229264	11300	10001654-0002	10000	581130 - GF-Con-Internal Audits	25,580	26,218	638	24,744	26,289	1,545
NGFS	CSS	229264	11300	10001654-0002	10000	581470 - GF-HR-EMPLOYMENTSERVIC	17,630	18,580	950	18,276	20,635	2,359
NGFS	CSS	229264	11300	10001654-0003	10000	501010 - Perm Salaries-Misc-Regular	350,854	353,621	2,767	363,024	365,889	2,865
NGFS	CSS	229264	11300	10001654-0003	10000	513010 - Retire City Misc	51,580	51,984	404	51,585	51,989	404
NGFS	CSS	229264	11300	10001654-0003	10000	514010 - Social Security (OASDI & HI)	21,753	21,925	172	22,508	22,686	178
NGFS	CSS	229264	11300	10001654-0003	10000	514020 - Social Sec-Medicare(HI Only)	5,087	5,127	40	5,263	5,305	42
NGFS	CSS	229264	11300	10001654-0003	10000	515010 - Health Service-City Match	12,467	12,425	(42)	13,417	13,330	(87)
NGFS	CSS	229264	11300	10001654-0003	10000	515020 - Retiree Health-Match-Prop B	2,556	2,576	20	2,645	2,665	20
NGFS	CSS	229264	11300	10001654-0003	10000	515030 - RetireeHlthCare-CityMatchProp	953	961	8	987	994	7
NGFS	CSS	229264	11300	10001654-0003	10000	515610 - Health Service-Retiree Subsidy	7,386	7,256	(130)	8,022	7,752	(270)
NGFS	CSS	229264	11300	10001654-0003	10000	515710 - Dependent Coverage	32,105	31,995	(110)	34,552	34,328	(224)
NGFS	CSS	229264	11300	10001654-0003	10000	516010 - Dental Coverage	2,760	2,762	2	2,880	2,885	5
NGFS	CSS	229264	11300	10001654-0003	10000	519120 - Long Term Disability Insurance	1,439	1,450	11	1,488	1,501	13
NGFS	CSS	229264	11300	10001654-0003	10000	581210 - DT Technology Infrastructure	168,812	168,336	(476)	187,031	180,893	(6,138)
NGFS	CSS	229264	11300	10001654-0004	10000	515010 - Health Service-City Match	17,598	17,539	(59)	18,940	18,819	(121)
NGFS	CSS	229264	11300	10001654-0004	10000	515710 - Dependent Coverage	28,681	28,583	(98)	30,866	30,667	(199)
NGFS	CSS	229264	11300	10001654-0004	10000	516010 - Dental Coverage	2,707	2,710	3	2,826	2,831	5
NGFS	CSS	229264	11300	10001771-0002	10000	515010 - Health Service-City Match	6,258	6,237	(21)	6,735	6,692	(43)
NGFS	CSS	229264	11300	10001771-0002	10000	515710 - Dependent Coverage	11,106	11,068	(38)	11,952	11,875	(77)
NGFS	CSS	229264	11300	10001771-0002	10000	516010 - Dental Coverage	1,026	1,027	1	1,071	1,073	2
NGFS	DBI	109735	10190	10039761-0001	22440	501010 - Perm Salaries-Misc-Regular	1,377,991	1,394,395	16,404	1,459,538	1,493,764	34,226
NGFS	DBI	109735	10190	10039761-0001	22440	513010 - Retire City Misc	196,564	198,928	2,364	201,604	206,366	4,762
NGFS	DBI	109735	10190	10039761-0001	22440	514010 - Social Security (OASDI & HI)	88,753	89,439	686	94,543	96,339	1,796
NGFS	DBI	109735	10190	10039761-0001	22440	514020 - Social Sec-Medicare(HI Only)	21,155	21,394	239	22,336	22,836	500
NGFS	DBI	109735	10190	10039761-0001	22440	515010 - Health Service-City Match	22,798	22,723	(75)	24,493	24,336	(157)
NGFS	DBI	109735	10190	10039761-0001	22440	515020 - Retiree Health-Match-Prop B	10,627	10,744	117	11,222	11,471	249
NGFS	DBI	109735	10190	10039761-0001	22440	515030 - RetireeHlthCare-CityMatchProp	3,963	4,004	41	4,181	4,273	92
NGFS	DBI	109735	10190	10039761-0001	22440	515710 - Dependent Coverage	144,481	143,992	(489)	155,327	154,328	(999)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	DBI	109735	10190	10039761-0001	22440	516010 - Dental Coverage	10,551	10,558	7	11,003	11,018	15
NGFS	DBI	109735	10190	10039761-0001	22440	519120 - Long Term Disability Insurance	5,648	5,718	70	5,981	6,125	144
NGFS	DBI	109737	10190	10039761-0001	22440	515010 - Health Service-City Match	55,607	55,419	(188)	59,965	59,569	(396)
NGFS	DBI	109737	10190	10039761-0001	22440	515710 - Dependent Coverage	330,101	328,994	(1,107)	355,777	353,465	(2,312)
NGFS	DBI	109737	10190	10039761-0001	22440	516010 - Dental Coverage	23,051	23,068	17	24,078	24,134	56
NGFS	DBI	207948	10190	10001656-0001	10000	581083 - ADM-Real Estate 49 SVN Rent	3,154,199	3,151,569	(2,630)	3,527,909	3,524,598	(3,311)
NGFS	DBI	207948	10190	10001656-0001	10000	581130 - GF-Con-Internal Audits	50,714	50,760	46	52,937	53,106	169
NGFS	DBI	207948	10190	10001656-0001	10000	581210 - DT Technology Infrastructure	-	(1)	(1)	-	-	-
NGFS	DBI	207948	10190	10039761-0001	22440	515010 - Health Service-City Match	3,144	3,134	(10)	3,383	3,362	(21)
NGFS	DBI	207948	10190	10039761-0001	22440	515710 - Dependent Coverage	9,157	9,126	(31)	9,854	9,790	(64)
NGFS	DBI	207948	10190	10039761-0001	22440	516010 - Dental Coverage	805	805	-	840	842	2
NGFS	DBI	207948	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	207948	10190	10039761-0001	22440	581210 - DT Technology Infrastructure	404,320	403,235	(1,085)	449,321	435,004	(14,317)
NGFS	DBI	207948	10190	10039761-0001	22440	581470 - GF-HR-EMPLOYMENTSERVIC	22,729	23,954	1,225	22,729	25,663	2,934
NGFS	DBI	210825	10190	10039761-0001	22440	515010 - Health Service-City Match	201,298	200,622	(676)	216,472	215,090	(1,382)
NGFS	DBI	210825	10190	10039761-0001	22440	515710 - Dependent Coverage	329,111	327,981	(1,130)	353,512	351,236	(2,276)
NGFS	DBI	210825	10190	10039761-0001	22440	516010 - Dental Coverage	31,081	31,111	30	32,393	32,453	60
NGFS	DBI	210825	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	229322	10190	10039761-0001	22440	501010 - Perm Salaries-Misc-Regular	3,356,922	3,395,686	38,764	3,501,480	3,582,358	80,878
NGFS	DBI	229322	10190	10039761-0001	22440	513010 - Retire City Misc	480,615	486,203	5,588	484,295	495,549	11,254
NGFS	DBI	229322	10190	10039761-0001	22440	514010 - Social Security (OASDI & HI)	227,182	229,044	1,862	237,263	241,875	4,612
NGFS	DBI	229322	10190	10039761-0001	22440	514020 - Social Sec-Medicare(HI Only)	53,620	54,185	565	55,710	56,892	1,182
NGFS	DBI	229322	10190	10039761-0001	22440	515010 - Health Service-City Match	51,181	51,024	(157)	55,259	54,898	(361)
NGFS	DBI	229322	10190	10039761-0001	22440	515020 - Retiree Health-Match-Prop B	26,935	27,210	275	27,985	28,574	589
NGFS	DBI	229322	10190	10039761-0001	22440	515030 - RetireeHlthCare-CityMatchPropC	10,046	10,143	97	10,430	10,648	218
NGFS	DBI	229322	10190	10039761-0001	22440	515710 - Dependent Coverage	365,307	364,072	(1,235)	393,824	391,273	(2,551)
NGFS	DBI	229322	10190	10039761-0001	22440	516010 - Dental Coverage	26,712	26,730	18	27,916	27,977	61
NGFS	DBI	229322	10190	10039761-0001	22440	519120 - Long Term Disability Insurance	13,758	13,926	168	14,348	14,690	342
NGFS	DBI	229323	10190	10039761-0001	22440	501010 - Perm Salaries-Misc-Regular	4,692,978	4,747,984	55,006	4,937,700	5,052,466	114,766
NGFS	DBI	229323	10190	10039761-0001	22440	513010 - Retire City Misc	669,858	677,787	7,929	681,799	697,768	15,969
NGFS	DBI	229323	10190	10039761-0001	22440	514010 - Social Security (OASDI & HI)	303,431	306,077	2,646	320,259	326,687	6,428
NGFS	DBI	229323	10190	10039761-0001	22440	514020 - Social Sec-Medicare(HI Only)	71,808	72,610	802	75,349	77,026	1,677
NGFS	DBI	229323	10190	10039761-0001	22440	515010 - Health Service-City Match	80,176	79,914	(262)	86,287	85,735	(552)
NGFS	DBI	229323	10190	10039761-0001	22440	515020 - Retiree Health-Match-Prop B	36,071	36,461	390	37,848	38,684	836
NGFS	DBI	229323	10190	10039761-0001	22440	515030 - RetireeHlthCare-CityMatchPropC	13,453	13,591	138	14,106	14,416	310
NGFS	DBI	229323	10190	10039761-0001	22440	515710 - Dependent Coverage	501,746	500,049	(1,697)	539,989	536,515	(3,474)
NGFS	DBI	229323	10190	10039761-0001	22440	516010 - Dental Coverage	36,713	36,740	27	38,331	38,384	53
NGFS	DBI	229323	10190	10039761-0001	22440	519120 - Long Term Disability Insurance	19,235	19,473	238	20,233	20,718	485
NGFS	DBI	229331	10190	10039761-0001	22440	501010 - Perm Salaries-Misc-Regular	3,802,232	3,845,880	43,648	3,981,432	4,072,500	91,068
NGFS	DBI	229331	10190	10039761-0001	22440	513010 - Retire City Misc	544,215	550,507	6,292	550,902	563,574	12,672

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	DBI	229331	10190	10039761-0001	22440	514010 - Social Security (OASDI & HI)	240,464	242,522	2,058	252,892	258,096	5,204
NGFS	DBI	229331	10190	10039761-0001	22440	514020 - Social Sec-Medicare(HI Only)	56,773	57,409	636	59,366	60,697	1,331
NGFS	DBI	229331	10190	10039761-0001	22440	515010 - Health Service-City Match	116,385	115,988	(397)	125,295	124,477	(818)
NGFS	DBI	229331	10190	10039761-0001	22440	515020 - Retiree Health-Match-Prop B	28,520	28,830	310	29,820	30,483	663
NGFS	DBI	229331	10190	10039761-0001	22440	515030 - RetireeHlthCare-CityMatchPropC	10,637	10,746	109	11,114	11,359	245
NGFS	DBI	229331	10190	10039761-0001	22440	515710 - Dependent Coverage	274,710	273,763	(947)	295,819	293,889	(1,930)
NGFS	DBI	229331	10190	10039761-0001	22440	516010 - Dental Coverage	24,051	24,072	21	25,109	25,151	42
NGFS	DBI	229331	10190	10039761-0001	22440	519010 - Fringe Adjustments-Budget	-	(160)	(160)	-	(582)	(582)
NGFS	DBI	229331	10190	10039761-0001	22440	519120 - Long Term Disability Insurance	15,584	15,773	189	16,315	16,700	385
NGFS	DBI	229314	10190	10001655-0001	10000	515610 - Health Service-Retiree Subsidy	2,209,192	2,170,324	(38,868)	2,399,510	2,318,827	(80,683)
NGFS	DBI	229314	10190	10039761-0001	22440	515010 - Health Service-City Match	60,415	60,210	(205)	64,977	64,559	(418)
NGFS	DBI	229314	10190	10039761-0001	22440	515710 - Dependent Coverage	119,447	119,036	(411)	128,382	127,551	(831)
NGFS	DBI	229314	10190	10039761-0001	22440	516010 - Dental Coverage	10,837	10,847	10	11,298	11,319	21
NGFS	DBI	229314	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	229315	10190	10039761-0001	22440	515010 - Health Service-City Match	90,940	90,634	(306)	97,787	97,162	(625)
NGFS	DBI	229315	10190	10039761-0001	22440	515710 - Dependent Coverage	151,791	151,269	(522)	163,019	161,969	(1,050)
NGFS	DBI	229315	10190	10039761-0001	22440	516010 - Dental Coverage	14,280	14,293	13	14,881	14,909	28
NGFS	DBI	229315	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	229316	10190	10039761-0001	22440	515010 - Health Service-City Match	29,409	29,309	(100)	31,607	31,406	(201)
NGFS	DBI	229316	10190	10039761-0001	22440	515710 - Dependent Coverage	59,599	59,398	(201)	63,975	63,561	(414)
NGFS	DBI	229316	10190	10039761-0001	22440	516010 - Dental Coverage	5,414	5,418	4	5,636	5,647	11
NGFS	DBI	229316	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	229320	10190	10001655-0001	10000	515510 - Health Service-Admin Cost	88,625	75,460	(13,165)	91,467	78,065	(13,402)
NGFS	DBI	229320	10190	10001655-0001	10000	581015 - Human Resources Modernizatio	26,630	15,066	(11,564)	27,291	15,320	(11,971)
NGFS	DBI	229320	10190	10001655-0001	10000	581130 - GF-Con-Internal Audits	86,460	86,539	79	90,250	90,537	287
NGFS	DBI	229320	10190	10001655-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	(74,670)	(78,694)	(4,024)	(74,670)	(84,310)	(9,640)
NGFS	DBI	229320	10190	10022553-0001	16667	495002 - ITI Fr 2S/BIF-Bldg Inspectn Fd	19,235,673	19,920,354	684,681	10,133,388	11,472,496	1,339,108
NGFS	DBI	229320	10190	10039761-0001	22440	430150 - Interest Earned - Pooled Cash	-	(557,656)	(557,656)	-	-	-
NGFS	DBI	229320	10190	10039761-0001	22440	430150 - Interest Earned - Pooled Cash	1,922,127	1,922,127	-	1,922,127	873,262	(1,048,865)
NGFS	DBI	229320	10190	10039761-0001	22440	515010 - Health Service-City Match	3,497	3,485	(12)	3,763	3,739	(24)
NGFS	DBI	229320	10190	10039761-0001	22440	515710 - Dependent Coverage	10,548	10,512	(36)	11,351	11,278	(73)
NGFS	DBI	229320	10190	10039761-0001	22440	516010 - Dental Coverage	916	917	1	956	958	2
NGFS	DBI	229320	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	229320	10190	10039761-0001	22440	581120 - GF-Con-Financial Systems	63,419	65,558	2,139	65,746	68,131	2,385
NGFS	DBI	229320	10190	10039761-0001	22440	581210 - DT Technology Infrastructure	272,826	272,094	(732)	303,192	293,531	(9,661)
NGFS	DBI	229320	10190	10039761-0001	22440	581470 - GF-HR-EMPLOYMENTSERVIC	93,641	98,688	5,047	93,641	105,730	12,089
NGFS	DBI	229320	10190	10039761-0001	22440	581660 - GF-Chf-Youth Works	37,800	-	(37,800)	37,800	-	(37,800)
NGFS	DBI	229320	10230	10022553-0001	16667	499998 - Prior Year Designated Reserve	9,585,673	10,270,354	684,681	9,483,388	10,822,496	1,339,108
NGFS	DBI	229320	10230	10022553-0001	16667	595020 - ITO To 2S/BIF-Bldg Inspectn Fd	19,235,673	19,920,354	684,681	10,133,388	11,472,496	1,339,108
NGFS	DBI	229321	10190	10039761-0001	22440	515010 - Health Service-City Match	9,598	9,566	(32)	10,287	10,221	(66)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	DBI	229321	10190	10039761-0001	22440	515710 - Dependent Coverage	21,036	20,964	(72)	22,471	22,327	(144)
NGFS	DBI	229321	10190	10039761-0001	22440	516010 - Dental Coverage	1,893	1,894	1	1,963	1,966	3
NGFS	DBI	229321	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	229330	10190	10039761-0001	22440	515010 - Health Service-City Match	46,497	46,340	(157)	50,082	49,759	(323)
NGFS	DBI	229330	10190	10039761-0001	22440	515710 - Dependent Coverage	121,197	120,784	(413)	130,598	129,754	(844)
NGFS	DBI	229330	10190	10039761-0001	22440	516010 - Dental Coverage	10,596	10,606	10	11,068	11,092	24
NGFS	DBI	229330	10190	10039761-0001	22440	519110 - Flexible Benefit Package	33,024	32,910	(114)	35,538	35,310	(228)
NGFS	DBI	229346	10190	10039761-0001	22440	501010 - Perm Salaries-Misc-Regular	3,445,487	3,451,185	5,698	3,607,368	3,613,268	5,900
NGFS	DBI	229346	10190	10039761-0001	22440	513010 - Retire City Misc	493,890	494,715	825	499,921	500,745	824
NGFS	DBI	229346	10190	10039761-0001	22440	514010 - Social Security (OASDI & HI)	200,247	200,600	353	213,831	214,198	367
NGFS	DBI	229346	10190	10039761-0001	22440	514020 - Social Sec-Medicare(HI Only)	50,348	50,431	83	52,688	52,774	86
NGFS	DBI	229346	10190	10039761-0001	22440	515010 - Health Service-City Match	98,554	98,217	(337)	106,105	105,412	(693)
NGFS	DBI	229346	10190	10039761-0001	22440	515020 - Retiree Health-Match-Prop B	25,285	25,326	41	26,471	26,514	43
NGFS	DBI	229346	10190	10039761-0001	22440	515030 - RetireeHlthCare-CityMatchPropC	9,431	9,446	15	9,871	9,886	15
NGFS	DBI	229346	10190	10039761-0001	22440	515710 - Dependent Coverage	231,688	230,889	(799)	249,517	247,889	(1,628)
NGFS	DBI	229346	10190	10039761-0001	22440	516010 - Dental Coverage	20,302	20,320	18	21,197	21,232	35
NGFS	DBI	229346	10190	10039761-0001	22440	519120 - Long Term Disability Insurance	14,126	14,149	23	14,792	14,817	25
NGFS	DBI	229346	10190	10039761-0001	22440	527000 - Prof & Specialized Svcs-Bdgt	1,022,000	1,035,165	13,165	1,022,000	1,035,402	13,402
NGFS	DBI	207676	10190	10039761-0001	22440	501010 - Perm Salaries-Misc-Regular	1,413,330	1,418,214	4,884	1,479,398	1,489,588	10,190
NGFS	DBI	207676	10190	10039761-0001	22440	513010 - Retire City Misc	203,888	204,592	704	206,338	207,756	1,418
NGFS	DBI	207676	10190	10039761-0001	22440	514010 - Social Security (OASDI & HI)	84,153	84,349	196	89,649	90,241	592
NGFS	DBI	207676	10190	10039761-0001	22440	514020 - Social Sec-Medicare(HI Only)	21,331	21,402	71	22,287	22,436	149
NGFS	DBI	207676	10190	10039761-0001	22440	515010 - Health Service-City Match	47,175	47,016	(159)	50,770	50,444	(326)
NGFS	DBI	207676	10190	10039761-0001	22440	515020 - Retiree Health-Match-Prop B	10,714	10,749	35	11,196	11,270	74
NGFS	DBI	207676	10190	10039761-0001	22440	515030 - RetireeHlthCare-CityMatchPropC	3,995	4,007	12	4,176	4,203	27
NGFS	DBI	207676	10190	10039761-0001	22440	515710 - Dependent Coverage	120,821	120,408	(413)	130,028	129,188	(840)
NGFS	DBI	207676	10190	10039761-0001	22440	516010 - Dental Coverage	10,221	10,230	9	10,669	10,687	18
NGFS	DBI	207676	10190	10039761-0001	22440	519120 - Long Term Disability Insurance	5,793	5,814	21	6,063	6,106	43
NGFS	DBI	207949	10190	10001658-0001	10000	581130 - GF-Con-Internal Audits	37,743	37,778	35	39,398	39,523	125
NGFS	DBI	207949	10190	10039761-0001	22440	515010 - Health Service-City Match	15,436	15,385	(51)	18,152	18,036	(116)
NGFS	DBI	207949	10190	10039761-0001	22440	515710 - Dependent Coverage	37,012	36,885	(127)	42,654	42,379	(275)
NGFS	DBI	207949	10190	10039761-0001	22440	516010 - Dental Coverage	3,289	3,293	4	3,683	3,691	8
NGFS	DBI	207949	10190	10039761-0001	22440	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	DBI	207949	10190	10039761-0001	22440	581210 - DT Technology Infrastructure	152,481	152,072	(409)	169,452	164,053	(5,399)
NGFS	DBI	207949	10190	10039761-0001	22440	581470 - GF-HR-EMPLOYMENTSERVIC	15,164	15,981	817	15,164	17,121	1,957
NGFS	DBI	229332	10190	10039761-0001	22440	515010 - Health Service-City Match	229,629	228,859	(770)	248,333	246,749	(1,584)
NGFS	DBI	229332	10190	10039761-0001	22440	515710 - Dependent Coverage	375,990	374,701	(1,289)	406,119	403,505	(2,614)
NGFS	DBI	229332	10190	10039761-0001	22440	516010 - Dental Coverage	35,489	35,523	34	37,194	37,262	68
NGFS	DBI	229332	10190	10039761-0001	22440	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	DBI	229333	10190	10039761-0001	22440	501010 - Perm Salaries-Misc-Regular	8,037,761	8,063,933	26,172	8,411,578	8,466,184	54,606

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	DBI	229333	10190	10039761-0001	22440	513010 - Retire City Misc	1,149,899	1,153,671	3,772	1,163,218	1,170,816	7,598
NGFS	DBI	229333	10190	10039761-0001	22440	514010 - Social Security (OASDI & HI)	475,691	476,769	1,078	509,927	512,907	2,980
NGFS	DBI	229333	10190	10039761-0001	22440	514020 - Social Sec-Medicare(HI Only)	122,041	122,422	381	127,459	128,257	798
NGFS	DBI	229333	10190	10039761-0001	22440	515010 - Health Service-City Match	184,299	183,675	(624)	198,553	197,261	(1,292)
NGFS	DBI	229333	10190	10039761-0001	22440	515020 - Retiree Health-Match-Prop B	61,293	61,480	187	64,019	64,416	397
NGFS	DBI	229333	10190	10039761-0001	22440	515030 - RetireeHlthCare-CityMatchPropC	22,867	22,932	65	23,873	24,019	146
NGFS	DBI	229333	10190	10039761-0001	22440	515710 - Dependent Coverage	576,615	574,644	(1,971)	621,403	617,370	(4,033)
NGFS	DBI	229333	10190	10039761-0001	22440	516010 - Dental Coverage	47,203	47,242	39	49,327	49,405	78
NGFS	DBI	229333	10190	10039761-0001	22440	519120 - Long Term Disability Insurance	32,951	33,063	112	34,480	34,710	230
NGFS	ENV	229994	12200	10026725-0001	10000	501010 - Perm Salaries-Misc-Regular	1,626,931	1,629,219	2,288	1,646,400	1,648,768	2,368
NGFS	ENV	229994	12200	10026725-0001	10000	513010 - Retire City Misc	237,180	237,481	301	231,863	232,165	302
NGFS	ENV	229994	12200	10026725-0001	10000	514010 - Social Security (OASDI & HI)	135,765	135,908	143	134,296	134,444	148
NGFS	ENV	229994	12200	10026725-0001	10000	514020 - Social Sec-Medicare(HI Only)	32,478	32,511	33	32,041	32,075	34
NGFS	ENV	229994	12200	10026725-0001	10000	515010 - Health Service-City Match	70,115	69,876	(239)	72,712	72,249	(463)
NGFS	ENV	229994	12200	10026725-0001	10000	515020 - Retiree Health-Match-Prop B	16,298	16,314	16	16,083	16,100	17
NGFS	ENV	229994	12200	10026725-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	6,078	6,084	6	5,994	5,999	5
NGFS	ENV	229994	12200	10026725-0001	10000	515510 - Health Service-Admin Cost	12,551	10,686	(1,865)	12,953	11,055	(1,898)
NGFS	ENV	229994	12200	10026725-0001	10000	515610 - Health Service-Retiree Subsidy	303,912	298,565	(5,347)	330,093	318,994	(11,099)
NGFS	ENV	229994	12200	10026725-0001	10000	515710 - Dependent Coverage	141,083	140,609	(474)	146,052	145,106	(946)
NGFS	ENV	229994	12200	10026725-0001	10000	516010 - Dental Coverage	12,789	12,800	11	12,854	12,877	23
NGFS	ENV	229994	12200	10026725-0001	10000	519010 - Fringe Adjustments-Budget	-	(7)	(7)	-	(12)	(12)
NGFS	ENV	229994	12200	10026725-0001	10000	519110 - Flexible Benefit Package	7,266	7,242	(24)	7,818	7,767	(51)
NGFS	ENV	229994	12200	10026725-0001	10000	519120 - Long Term Disability Insurance	5,520	5,529	9	5,560	5,569	9
NGFS	ENV	229994	12200	10026725-0001	10000	549210 - Data Processing Supplies	-	7,243	7,243	-	19,539	19,539
NGFS	ENV	229994	12200	10026725-0001	10000	581015 - Human Resources Modernizatio	9,164	5,185	(3,979)	9,392	5,272	(4,120)
NGFS	ENV	229994	12200	10026725-0001	10000	581130 - GF-Con-Internal Audits	24,327	26,172	1,845	21,020	20,013	(1,007)
NGFS	ENV	229994	12200	10026725-0001	10000	581210 - DT Technology Infrastructure	99,874	99,594	(280)	110,581	106,960	(3,621)
NGFS	ENV	229994	12200	10026725-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	6,262	6,600	338	6,262	7,071	809
NGFS	ENV	229994	12200	10026725-0017	10000	515010 - Health Service-City Match	948	944	(4)	1,020	1,013	(7)
NGFS	ENV	229994	12200	10026725-0017	10000	515710 - Dependent Coverage	2,440	2,432	(8)	2,626	2,609	(17)
NGFS	ENV	229994	12200	10026726-0001	10000	515010 - Health Service-City Match	499	497	(2)	537	533	(4)
NGFS	ENV	229994	12200	10026726-0001	10000	515710 - Dependent Coverage	1,284	1,280	(4)	1,382	1,373	(9)
NGFS	ENV	229994	12210	10022482-0001	16633	515010 - Health Service-City Match	985	982	(3)	1,060	1,053	(7)
NGFS	ENV	229994	12210	10022482-0001	16633	515710 - Dependent Coverage	2,536	2,528	(8)	2,730	2,712	(18)
NGFS	ENV	229994	12210	10022482-0001	16633	516010 - Dental Coverage	218	218	-	227	228	1
NGFS	ENV	229994	12210	10022482-0001	16633	538010 - Community Based Org Svcs	-	11	11	-	24	24
NGFS	ENV	229994	12210	10023193-0001	17038	515010 - Health Service-City Match	2,692	2,684	(8)	2,898	2,879	(19)
NGFS	ENV	229994	12210	10023193-0001	17038	515710 - Dependent Coverage	6,935	6,911	(24)	7,463	7,415	(48)
NGFS	ENV	229994	12210	10023193-0001	17038	516010 - Dental Coverage	596	596	-	622	623	1
NGFS	ENV	229994	12210	10023193-0001	17038	520190 - Department Overhead	-	32	32	-	66	66

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	ENV	229994	12210	10035718-0001	22131	515010 - Health Service-City Match	15,405	15,353	(52)	16,663	16,556	(107)
NGFS	ENV	229994	12210	10035718-0001	22131	515710 - Dependent Coverage	34,554	34,437	(117)	37,520	37,277	(243)
NGFS	ENV	229994	12210	10035718-0001	22131	516010 - Dental Coverage	3,043	3,046	3	3,202	3,208	6
NGFS	ENV	229994	12210	10035718-0001	22131	527990 - Other Professional Services	-	16,166	16,166	-	16,344	16,344
NGFS	ENV	229994	12210	10035718-0001	22131	581069 - Sr-DPW-Street Use & Mapping	201,407	185,407	(16,000)	201,407	185,407	(16,000)
NGFS	ENV	229994	12210	10041135-0001	22723	515010 - Health Service-City Match	34,855	34,738	(117)	37,521	37,281	(240)
NGFS	ENV	229994	12210	10041135-0001	22723	515710 - Dependent Coverage	86,804	86,513	(291)	93,438	92,837	(601)
NGFS	ENV	229994	12210	10041135-0001	22723	516010 - Dental Coverage	7,512	7,520	8	7,841	7,855	14
NGFS	ENV	229994	12210	10041135-0001	22723	519110 - Flexible Benefit Package	1,651	1,646	(5)	1,777	1,766	(11)
NGFS	ENV	229994	12210	10041135-0001	22723	520190 - Department Overhead	-	405	405	(59,424)	(58,586)	838
NGFS	ENV	229994	12210	10041136-0001	22724	501010 - Perm Salaries-Misc-Regular	34,548	39,661	5,113	35,772	41,067	5,295
NGFS	ENV	229994	12210	10041136-0001	22724	513010 - Retire City Misc	5,125	5,711	586	5,131	5,713	582
NGFS	ENV	229994	12210	10041136-0001	22724	514010 - Social Security (OASDI & HI)	6,628	6,945	317	6,868	7,196	328
NGFS	ENV	229994	12210	10041136-0001	22724	514020 - Social Sec-Medicare(HI Only)	1,550	1,624	74	1,606	1,683	77
NGFS	ENV	229994	12210	10041136-0001	22724	515010 - Health Service-City Match	1,347	1,341	(6)	1,449	1,440	(9)
NGFS	ENV	229994	12210	10041136-0001	22724	515020 - Retiree Health-Match-Prop B	778	816	38	807	845	38
NGFS	ENV	229994	12210	10041136-0001	22724	515030 - RetireeHlthCare-CityMatchPropC	291	305	14	301	315	14
NGFS	ENV	229994	12210	10041136-0001	22724	515710 - Dependent Coverage	3,467	3,456	(11)	3,731	3,708	(23)
NGFS	ENV	229994	12210	10041136-0001	22724	519120 - Long Term Disability Insurance	142	163	21	147	168	21
NGFS	ENV	229994	12210	10041136-0001	22724	527990 - Other Professional Services	-	(6,150)	(6,150)	-	(6,323)	(6,323)
NGFS	ENV	229994	12210	10041136-0002	22724	515010 - Health Service-City Match	(196)	(195)	1	-	-	-
NGFS	ENV	229994	12210	10041136-0002	22724	515710 - Dependent Coverage	(773)	(770)	3	-	-	-
NGFS	ENV	229994	12230	10039613-0001	10001	501010 - Perm Salaries-Misc-Regular	810,022	819,220	9,198	851,490	861,014	9,524
NGFS	ENV	229994	12230	10039613-0001	10001	513010 - Retire City Misc	118,848	119,903	1,055	120,786	121,831	1,045
NGFS	ENV	229994	12230	10039613-0001	10001	514010 - Social Security (OASDI & HI)	52,465	53,035	570	55,117	55,708	591
NGFS	ENV	229994	12230	10039613-0001	10001	514020 - Social Sec-Medicare(HI Only)	12,271	12,405	134	12,892	13,030	138
NGFS	ENV	229994	12230	10039613-0001	10001	515010 - Health Service-City Match	29,981	29,879	(102)	32,687	32,477	(210)
NGFS	ENV	229994	12230	10039613-0001	10001	515020 - Retiree Health-Match-Prop B	6,163	6,230	67	6,475	6,544	69
NGFS	ENV	229994	12230	10039613-0001	10001	515030 - RetireeHlthCare-CityMatchPropC	2,298	2,323	25	2,414	2,440	26
NGFS	ENV	229994	12230	10039613-0001	10001	515710 - Dependent Coverage	76,402	76,143	(259)	83,888	83,346	(542)
NGFS	ENV	229994	12230	10039613-0001	10001	516010 - Dental Coverage	6,582	6,588	6	6,996	7,008	12
NGFS	ENV	229994	12230	10039613-0001	10001	519120 - Long Term Disability Insurance	3,320	3,358	38	3,491	3,530	39
NGFS	ENV	229994	12230	10039613-0001	10001	527990 - Other Professional Services	-	(10,732)	(10,732)	-	(10,692)	(10,692)
NGFS	ENV	229994	12230	10041093-0001	10001	515010 - Health Service-City Match	2,045	2,038	(7)	2,200	2,186	(14)
NGFS	ENV	229994	12230	10041093-0001	10001	515710 - Dependent Coverage	5,265	5,247	(18)	5,666	5,630	(36)
NGFS	ENV	229994	12230	10041093-0001	10001	516010 - Dental Coverage	452	453	1	472	473	1
NGFS	ENV	229994	12230	10041093-0001	10001	527990 - Other Professional Services	2,607	2,631	24	-	49	49
NGFS	ENV	229994	12230	10041095-0001	10001	515010 - Health Service-City Match	714	711	(3)	853	847	(6)
NGFS	ENV	229994	12230	10041095-0001	10001	515710 - Dependent Coverage	1,730	1,725	(5)	2,195	2,180	(15)
NGFS	ENV	229994	12230	10041095-0001	10001	527990 - Other Professional Services	0	8	8	-	-	-

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	ENV	229994	12230	10041095-0001	10001	527990 - Other Professional Services	43,557	43,557	-	36,756	36,777	21
NGFS	ENV	229994	12230	10041103-0001	10001	501010 - Perm Salaries-Misc-Regular	8,295	8,295	-	285	283	(2)
NGFS	ENV	229994	12230	10041103-0001	10001	515010 - Health Service-City Match	249	248	(1)	15	16	1
NGFS	ENV	229994	12230	10041103-0001	10001	515710 - Dependent Coverage	642	640	(2)	(307)	(305)	2
NGFS	ENV	229994	12230	10041103-0001	10001	516010 - Dental Coverage	55	55	-	(19)	(20)	(1)
NGFS	ENV	229994	12230	10041103-0001	10001	519990 - Other Fringe Benefits	11,579	11,582	3	-	-	-
NGFS	ENV	229994	12230	10041104-0001	10001	501010 - Perm Salaries-Misc-Regular	13,271	13,271	-	(27,424)	(27,452)	(28)
NGFS	ENV	229994	12230	10041104-0001	10001	513010 - Retire City Misc	1,911	1,911	-	(4,013)	(4,017)	(4)
NGFS	ENV	229994	12230	10041104-0001	10001	514010 - Social Security (OASDI & HI)	6,666	6,666	-	547	545	(2)
NGFS	ENV	229994	12230	10041104-0001	10001	515010 - Health Service-City Match	399	398	(1)	(921)	(914)	7
NGFS	ENV	229994	12230	10041104-0001	10001	515710 - Dependent Coverage	1,027	1,024	(3)	(4,217)	(4,190)	27
NGFS	ENV	229994	12230	10041104-0001	10001	519990 - Other Fringe Benefits	57,906	57,910	4	-	-	-
NGFS	ENV	229994	13990	10026725-0001	10000	501010 - Perm Salaries-Misc-Regular	3,904,855	3,906,469	1,614	4,156,776	4,158,447	1,671
NGFS	ENV	229994	13990	10026725-0001	10000	513010 - Retire City Misc	572,534	572,770	236	589,371	589,607	236
NGFS	ENV	229994	13990	10026725-0001	10000	514010 - Social Security (OASDI & HI)	287,334	287,434	100	299,600	299,703	103
NGFS	ENV	229994	13990	10026725-0001	10000	514020 - Social Sec-Medicare(HI Only)	68,127	68,150	23	70,870	70,895	25
NGFS	ENV	229994	13990	10026725-0001	10000	515010 - Health Service-City Match	174,761	174,174	(587)	189,666	188,439	(1,227)
NGFS	ENV	229994	13990	10026725-0001	10000	515020 - Retiree Health-Match-Prop B	34,210	34,221	11	35,584	35,596	12
NGFS	ENV	229994	13990	10026725-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	12,753	12,758	5	13,271	13,276	5
NGFS	ENV	229994	13990	10026725-0001	10000	515510 - Health Service-Admin Cost	12,549	10,686	(1,863)	12,952	11,054	(1,898)
NGFS	ENV	229994	13990	10026725-0001	10000	515610 - Health Service-Retiree Subsidy	403,963	396,856	(7,107)	438,764	424,010	(14,754)
NGFS	ENV	229994	13990	10026725-0001	10000	515710 - Dependent Coverage	374,977	373,697	(1,280)	416,163	413,466	(2,697)
NGFS	ENV	229994	13990	10026725-0001	10000	516010 - Dental Coverage	33,458	33,486	28	35,833	35,894	61
NGFS	ENV	229994	13990	10026725-0001	10000	519010 - Fringe Adjustments-Budget	-	(15)	(15)	-	(27)	(27)
NGFS	ENV	229994	13990	10026725-0001	10000	519010 - Fringe Adjustments-Budget	-	1	1	-	1	1
NGFS	ENV	229994	13990	10026725-0001	10000	519110 - Flexible Benefit Package	9,246	9,216	(30)	9,951	9,888	(63)
NGFS	ENV	229994	13990	10026725-0001	10000	519120 - Long Term Disability Insurance	14,541	14,548	7	15,525	15,531	6
NGFS	ENV	229994	13990	10026725-0001	10000	549210 - Data Processing Supplies	-	4,655	4,655	(928)	22,603	23,531
NGFS	ENV	229994	13990	10026725-0001	10000	581130 - GF-Con-Internal Audits	50,623	54,464	3,841	43,742	41,648	(2,094)
NGFS	ENV	229994	13990	10026725-0001	10000	581210 - DT Technology Infrastructure	127,113	126,757	(356)	140,739	136,130	(4,609)
NGFS	ENV	229994	13990	10026725-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	13,308	14,025	717	13,308	15,026	1,718
NGFS	ENV	229994	13990	10026725-0010	10000	499999 - Beg Fund Balance - Budget Only	-	16,000	16,000	-	16,000	16,000
NGFS	ENV	229994	13990	10026725-0010	10000	581069 - Sr-DPW-Street Use & Mapping	-	16,000	16,000	-	16,000	16,000
NGFS	ENV	229994	14000	10016233-0001	15740	515010 - Health Service-City Match	36,886	36,761	(125)	39,698	39,441	(257)
NGFS	ENV	229994	14000	10016233-0001	15740	515710 - Dependent Coverage	68,292	68,064	(228)	73,497	73,023	(474)
NGFS	ENV	229994	14000	10016233-0001	15740	516010 - Dental Coverage	6,338	6,346	8	6,615	6,629	14
NGFS	ENV	229994	14000	10016233-0001	15740	519110 - Flexible Benefit Package	3,853	3,840	(13)	4,146	4,120	(26)
NGFS	ENV	229994	14000	10016233-0002	15740	535990 - Other Current Expenses	-	405	405	-	743	743
NGFS	ENV	229994	14000	10041220-0001	22739	515010 - Health Service-City Match	3,879	3,865	(14)	-	-	-
NGFS	ENV	229994	14000	10041220-0001	22739	515710 - Dependent Coverage	9,988	9,954	(34)	-	-	-

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	ENV	229994	14000	10041220-0001	22739	516010 - Dental Coverage	858	859	1	-	-	-
NGFS	LIB	232048	13140	10001714-0031	10000	501010 - Perm Salaries-Misc-Regular	6,204,558	6,270,526	65,968	6,441,789	6,510,094	68,305
NGFS	LIB	232048	13140	10001714-0031	10000	513010 - Retire City Misc	922,867	932,687	9,820	926,617	936,437	9,820
NGFS	LIB	232048	13140	10001714-0031	10000	514010 - Social Security (OASDI & HI)	398,286	402,415	4,129	413,010	417,248	4,238
NGFS	LIB	232048	13140	10001714-0031	10000	514020 - Social Sec-Medicare(HI Only)	93,166	94,099	933	96,582	97,587	1,005
NGFS	LIB	232048	13140	10001714-0031	10000	515010 - Health Service-City Match	327,265	326,149	(1,116)	352,227	349,962	(2,265)
NGFS	LIB	232048	13140	10001714-0031	10000	515020 - Retiree Health-Match-Prop B	46,811	47,259	448	48,519	49,039	520
NGFS	LIB	232048	13140	10001714-0031	10000	515030 - RetireeHlthCare-CityMatchPropC	17,464	17,610	146	18,093	18,276	183
NGFS	LIB	232048	13140	10001714-0031	10000	515710 - Dependent Coverage	550,873	548,984	(1,889)	592,832	589,032	(3,800)
NGFS	LIB	232048	13140	10001714-0031	10000	516010 - Dental Coverage	51,568	51,636	68	53,813	53,914	101
NGFS	LIB	232048	13140	10001714-0031	10000	519120 - Long Term Disability Insurance	25,446	25,713	267	26,426	26,681	255
NGFS	LIB	232048	13140	10001717-0002	10000	501010 - Perm Salaries-Misc-Regular	2,030,795	2,049,073	18,278	2,107,897	2,126,825	18,928
NGFS	LIB	232048	13140	10001717-0002	10000	513010 - Retire City Misc	301,254	303,967	2,713	302,380	305,093	2,713
NGFS	LIB	232048	13140	10001717-0002	10000	514010 - Social Security (OASDI & HI)	132,578	133,719	1,141	137,367	138,541	1,174
NGFS	LIB	232048	13140	10001717-0002	10000	514020 - Social Sec-Medicare(HI Only)	31,009	31,273	264	32,125	32,404	279
NGFS	LIB	232048	13140	10001717-0002	10000	515010 - Health Service-City Match	121,319	120,907	(412)	130,571	129,733	(838)
NGFS	LIB	232048	13140	10001717-0002	10000	515020 - Retiree Health-Match-Prop B	15,584	15,711	127	16,144	16,282	138
NGFS	LIB	232048	13140	10001717-0002	10000	515030 - RetireeHlthCare-CityMatchPropC	5,815	5,860	45	6,014	6,071	57
NGFS	LIB	232048	13140	10001717-0002	10000	515710 - Dependent Coverage	206,973	206,264	(709)	222,739	221,309	(1,430)
NGFS	LIB	232048	13140	10001717-0002	10000	516010 - Dental Coverage	19,309	19,333	24	20,151	20,189	38
NGFS	LIB	232048	13140	10001717-0002	10000	519120 - Long Term Disability Insurance	8,326	8,403	77	8,638	8,715	77
NGFS	LIB	232048	13140	10001718-0005	10000	501010 - Perm Salaries-Misc-Regular	6,328,004	6,382,313	54,309	6,558,078	6,614,327	56,249
NGFS	LIB	232048	13140	10001718-0005	10000	513010 - Retire City Misc	939,099	947,165	8,066	941,132	949,198	8,066
NGFS	LIB	232048	13140	10001718-0005	10000	514010 - Social Security (OASDI & HI)	395,041	398,421	3,380	409,650	413,137	3,487
NGFS	LIB	232048	13140	10001718-0005	10000	514020 - Social Sec-Medicare(HI Only)	92,691	93,483	792	96,025	96,859	834
NGFS	LIB	232048	13140	10001718-0005	10000	515010 - Health Service-City Match	362,973	361,750	(1,223)	390,644	388,145	(2,499)
NGFS	LIB	232048	13140	10001718-0005	10000	515020 - Retiree Health-Match-Prop B	46,572	46,962	390	48,254	48,652	398
NGFS	LIB	232048	13140	10001718-0005	10000	515030 - RetireeHlthCare-CityMatchPropC	17,380	17,508	128	17,988	18,149	161
NGFS	LIB	232048	13140	10001718-0005	10000	515710 - Dependent Coverage	640,940	638,747	(2,193)	689,763	685,325	(4,438)
NGFS	LIB	232048	13140	10001718-0005	10000	516010 - Dental Coverage	59,325	59,387	62	61,921	62,037	116
NGFS	LIB	232048	13140	10001718-0005	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	LIB	232048	13140	10001718-0005	10000	519120 - Long Term Disability Insurance	25,147	25,371	224	26,054	26,293	239
NGFS	LIB	232048	13140	10026751-0001	10000	410110 - Prop Tax Curr Yr-Secured	71,780,000	71,910,000	130,000	71,960,000	72,180,000	220,000
NGFS	LIB	232048	13140	10026751-0001	10000	410230 - Unsecured Instl 5-8 Yr Plan	20,000	-	(20,000)	20,000	-	(20,000)
NGFS	LIB	232048	13140	10026751-0001	10000	492001 - CTI Fr 1G-General Fund	240,000	(2,310,000)	(2,550,000)	-	1,270,000	1,270,000
NGFS	LIB	232048	13140	10026751-0001	10000	492001 - CTI Fr 1G-General Fund	105,490,000	105,910,000	420,000	109,320,000	105,910,000	(3,410,000)
NGFS	LIB	232048	13140	10026751-0001	10000	499999 - Beg Fund Balance - Budget Only	2,339,901	4,761,870	2,421,969	77,070	2,320,000	2,242,930
NGFS	LIB	232048	13140	10026751-0001	10000	515010 - Health Service-City Match	169,749	169,173	(576)	182,683	181,511	(1,172)
NGFS	LIB	232048	13140	10026751-0001	10000	515610 - Health Service-Retiree Subsidy	6,689,807	6,572,108	(117,699)	7,266,121	7,021,801	(244,320)
NGFS	LIB	232048	13140	10026751-0001	10000	515710 - Dependent Coverage	352,949	351,747	(1,202)	379,846	377,384	(2,462)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	LiB	232048	13140	10026751-0001	10000	516010 - Dental Coverage	31,937	31,965	28	33,326	33,390	64
NGFS	LiB	232048	13140	10026751-0001	10000	519010 - Fringe Adjustments-Budget	-	(1,765)	(1,765)	-	(649)	(649)
NGFS	LiB	232048	13140	10026751-0001	10000	519110 - Flexible Benefit Package	44,032	43,880	(152)	47,384	47,080	(304)
NGFS	LiB	232048	13140	10026751-0001	10000	581015 - Human Resources Modernizatio	70,938	40,134	(30,804)	72,700	40,811	(31,889)
NGFS	LiB	232048	13140	10026751-0001	10000	581130 - GF-Con-Internal Audits	374,020	375,785	1,765	377,009	377,658	649
NGFS	LiB	232048	13140	10026751-0001	10000	581300 - GF-Children,Youth;& Family Svc	214,200	-	(214,200)	214,200	-	(214,200)
NGFS	LiB	232048	13140	10026751-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	197,216	207,845	10,629	204,437	230,828	26,391
NGFS	LiB	232048	13140	10026751-0001	10000	581660 - GF-Chf-Youth Works	156,800	-	(156,800)	156,800	-	(156,800)
NGFS	LiB	232048	13140	10026751-0001	10000	581870 - GF-HR-SF Fellows Program	0	360,000	360,000	-	-	-
NGFS	LiB	232048	13140	10026751-0001	10000	598040 - Designated For General Reserv	-	-	-	-	459,558	459,558
NGFS	LiB	232048	13140	10026751-0006	10000	501010 - Perm Salaries-Misc-Regular	1,228,073	1,229,088	1,015	1,271,621	1,272,673	1,052
NGFS	LiB	232048	13140	10026751-0006	10000	513010 - Retire City Misc	181,869	182,020	151	182,089	182,240	151
NGFS	LiB	232048	13140	10026751-0006	10000	514010 - Social Security (OASDI & HI)	75,643	75,706	63	78,712	78,777	65
NGFS	LiB	232048	13140	10026751-0006	10000	514020 - Social Sec-Medicare(HI Only)	17,807	17,822	15	18,439	18,455	16
NGFS	LiB	232048	13140	10026751-0006	10000	515010 - Health Service-City Match	58,208	58,012	(196)	62,644	62,241	(403)
NGFS	LiB	232048	13140	10026751-0006	10000	515020 - Retiree Health-Match-Prop B	8,945	8,953	8	9,264	9,271	7
NGFS	LiB	232048	13140	10026751-0006	10000	515030 - RetireeHlthCare-CityMatchPropC	3,336	3,338	2	3,454	3,457	3
NGFS	LiB	232048	13140	10026751-0006	10000	515710 - Dependent Coverage	127,731	127,294	(437)	137,464	136,575	(889)
NGFS	LiB	232048	13140	10026751-0006	10000	516010 - Dental Coverage	11,323	11,333	10	11,817	11,839	22
NGFS	LiB	232048	13140	10026751-0006	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	LiB	232048	13140	10026751-0006	10000	519120 - Long Term Disability Insurance	4,293	4,297	4	4,446	4,451	5
NGFS	LiB	232048	13140	10026752-0001	10000	501010 - Perm Salaries-Misc-Regular	19,935,298	20,084,682	149,384	20,680,580	20,835,290	154,710
NGFS	LiB	232048	13140	10026752-0001	10000	513010 - Retire City Misc	2,960,785	2,982,982	22,197	2,970,184	2,992,381	22,197
NGFS	LiB	232048	13140	10026752-0001	10000	514010 - Social Security (OASDI & HI)	1,288,427	1,297,688	9,261	1,335,461	1,345,010	9,549
NGFS	LiB	232048	13140	10026752-0001	10000	514020 - Social Sec-Medicare(HI Only)	301,797	303,936	2,139	312,542	314,801	2,259
NGFS	LiB	232048	13140	10026752-0001	10000	515010 - Health Service-City Match	1,317,595	1,313,051	(4,544)	1,418,147	1,408,973	(9,174)
NGFS	LiB	232048	13140	10026752-0001	10000	515020 - Retiree Health-Match-Prop B	151,683	152,744	1,061	157,055	158,168	1,113
NGFS	LiB	232048	13140	10026752-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	56,588	56,940	352	58,518	58,916	398
NGFS	LiB	232048	13140	10026752-0001	10000	515710 - Dependent Coverage	2,284,952	2,277,128	(7,824)	2,459,002	2,443,286	(15,716)
NGFS	LiB	232048	13140	10026752-0001	10000	516010 - Dental Coverage	212,377	212,708	331	221,570	221,985	415
NGFS	LiB	232048	13140	10026752-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	LiB	232048	13140	10026752-0001	10000	519120 - Long Term Disability Insurance	80,162	80,798	636	83,180	83,761	581
NGFS	LiB	232048	13140	10026753-0001	10000	501010 - Perm Salaries-Misc-Regular	12,558,328	12,566,252	7,924	13,029,225	13,038,703	9,478
NGFS	LiB	232048	13140	10026753-0001	10000	513010 - Retire City Misc	1,856,673	1,857,843	1,170	1,862,525	1,863,876	1,351
NGFS	LiB	232048	13140	10026753-0001	10000	514010 - Social Security (OASDI & HI)	807,717	808,181	464	838,344	838,902	558
NGFS	LiB	232048	13140	10026753-0001	10000	514020 - Social Sec-Medicare(HI Only)	189,747	189,865	118	196,572	196,706	134
NGFS	LiB	232048	13140	10026753-0001	10000	515010 - Health Service-City Match	768,587	765,997	(2,590)	827,186	821,886	(5,300)
NGFS	LiB	232048	13140	10026753-0001	10000	515020 - Retiree Health-Match-Prop B	95,323	95,382	59	98,769	98,842	73
NGFS	LiB	232048	13140	10026753-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	35,572	35,593	21	36,823	36,849	26
NGFS	LiB	232048	13140	10026753-0001	10000	515710 - Dependent Coverage	1,572,436	1,567,080	(5,356)	1,692,238	1,681,342	(10,896)

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	LIB	232048	13140	10026753-0001	10000	516010 - Dental Coverage	140,414	140,565	151	146,543	146,827	284
NGFS	LIB	232048	13140	10026753-0001	10000	519110 - Flexible Benefit Package	33,024	32,911	(113)	35,539	35,311	(228)
NGFS	LIB	232048	13140	10026753-0001	10000	519120 - Long Term Disability Insurance	47,104	47,135	31	48,851	48,888	37
NGFS	LIB	232048	13140	10026753-0001	10000	581065 - Adm-Real Estate Special Svcs	171,913	171,905	(8)	180,191	180,176	(15)
NGFS	LIB	232048	13140	10026754-0001	10000	501010 - Perm Salaries-Misc-Regular	4,989,635	5,004,791	15,156	5,172,925	5,188,619	15,694
NGFS	LIB	232048	13140	10026754-0001	10000	513010 - Retire City Misc	729,670	731,903	2,233	731,153	733,385	2,232
NGFS	LIB	232048	13140	10026754-0001	10000	514010 - Social Security (OASDI & HI)	304,877	305,820	943	317,901	318,874	973
NGFS	LIB	232048	13140	10026754-0001	10000	514020 - Social Sec-Medicare(HI Only)	73,147	73,367	220	75,807	76,038	231
NGFS	LIB	232048	13140	10026754-0001	10000	515010 - Health Service-City Match	175,009	174,417	(592)	188,347	187,126	(1,221)
NGFS	LIB	232048	13140	10026754-0001	10000	515020 - Retiree Health-Match-Prop B	36,749	36,859	110	38,089	38,200	111
NGFS	LIB	232048	13140	10026754-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	13,701	13,743	42	14,204	14,244	40
NGFS	LIB	232048	13140	10026754-0001	10000	515710 - Dependent Coverage	497,062	495,374	(1,688)	534,952	531,479	(3,473)
NGFS	LIB	232048	13140	10026754-0001	10000	516010 - Dental Coverage	41,656	41,692	36	43,468	43,550	82
NGFS	LIB	232048	13140	10026754-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	LIB	232048	13140	10026754-0001	10000	519120 - Long Term Disability Insurance	19,602	19,663	61	20,319	20,389	70
NGFS	LIB	232048	13140	10026754-0001	10000	581210 - DT Technology Infrastructure	1,860,732	1,855,290	(5,442)	2,058,841	1,990,588	(68,253)
NGFS	LIB	232048	13140	10026755-0001	10000	501010 - Perm Salaries-Misc-Regular	14,754,799	14,884,927	130,128	15,343,701	15,478,474	134,773
NGFS	LIB	232048	13140	10026755-0001	10000	513010 - Retire City Misc	2,192,860	2,212,187	19,327	2,205,240	2,224,568	19,328
NGFS	LIB	232048	13140	10026755-0001	10000	514010 - Social Security (OASDI & HI)	943,753	951,857	8,104	980,691	989,046	8,355
NGFS	LIB	232048	13140	10026755-0001	10000	514020 - Social Sec-Medicare(HI Only)	220,848	222,726	1,878	229,346	231,337	1,991
NGFS	LIB	232048	13140	10026755-0001	10000	515010 - Health Service-City Match	936,432	933,234	(3,198)	1,007,864	1,001,378	(6,486)
NGFS	LIB	232048	13140	10026755-0001	10000	515020 - Retiree Health-Match-Prop B	110,971	111,895	924	115,246	116,223	977
NGFS	LIB	232048	13140	10026755-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	41,411	41,716	305	42,945	43,319	374
NGFS	LIB	232048	13140	10026755-0001	10000	515710 - Dependent Coverage	1,555,466	1,550,132	(5,334)	1,673,941	1,663,219	(10,722)
NGFS	LIB	232048	13140	10026755-0001	10000	516010 - Dental Coverage	146,187	146,385	198	152,544	152,829	285
NGFS	LIB	232048	13140	10026755-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	LIB	232048	13140	10026755-0001	10000	519120 - Long Term Disability Insurance	59,060	59,600	540	61,419	61,964	545
NGFS	LIB	232048	13140	10026755-0002	10000	501010 - Perm Salaries-Misc-Regular	66,375	67,029	654	68,728	69,406	678
NGFS	LIB	232048	13140	10026755-0002	10000	513010 - Retire City Misc	9,877	9,974	97	9,890	9,988	98
NGFS	LIB	232048	13140	10026755-0002	10000	514010 - Social Security (OASDI & HI)	4,115	4,156	41	4,261	4,303	42
NGFS	LIB	232048	13140	10026755-0002	10000	514020 - Social Sec-Medicare(HI Only)	962	972	10	997	1,006	9
NGFS	LIB	232048	13140	10026755-0002	10000	515010 - Health Service-City Match	3,129	3,118	(11)	3,368	3,346	(22)
NGFS	LIB	232048	13140	10026755-0002	10000	515020 - Retiree Health-Match-Prop B	483	488	5	501	506	5
NGFS	LIB	232048	13140	10026755-0002	10000	515030 - RetireeHlthCare-CityMatchPropC	180	182	2	187	189	2
NGFS	LIB	232048	13140	10026755-0002	10000	515710 - Dependent Coverage	5,553	5,534	(19)	5,976	5,938	(38)
NGFS	LIB	232048	13140	10026755-0002	10000	516010 - Dental Coverage	513	514	1	535	536	1
NGFS	LIB	232048	13140	10026755-0002	10000	519120 - Long Term Disability Insurance	272	275	3	282	285	3
NGFS	LIB	232048	13140	10026755-0003	10000	501010 - Perm Salaries-Misc-Regular	132,749	134,058	1,309	137,457	138,812	1,355
NGFS	LIB	232048	13140	10026755-0003	10000	513010 - Retire City Misc	19,753	19,948	195	19,780	19,975	195
NGFS	LIB	232048	13140	10026755-0003	10000	514010 - Social Security (OASDI & HI)	8,230	8,312	82	8,522	8,606	84

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	LIB	232048	13140	10026755-0003	10000	514020 - Social Sec-Medicare(HI Only)	1,925	1,944	19	1,993	2,013	20
NGFS	LIB	232048	13140	10026755-0003	10000	515010 - Health Service-City Match	6,258	6,237	(21)	6,735	6,692	(43)
NGFS	LIB	232048	13140	10026755-0003	10000	515020 - Retiree Health-Match-Prop B	967	976	9	1,001	1,011	10
NGFS	LIB	232048	13140	10026755-0003	10000	515030 - RetireeHlthCare-CityMatchPropC	361	364	3	373	377	4
NGFS	LIB	232048	13140	10026755-0003	10000	515710 - Dependent Coverage	11,106	11,068	(38)	11,952	11,875	(77)
NGFS	LIB	232048	13140	10026755-0003	10000	516010 - Dental Coverage	1,026	1,027	1	1,071	1,073	2
NGFS	LIB	232048	13140	10026755-0003	10000	519120 - Long Term Disability Insurance	544	550	6	564	569	5
NGFS	LIB	232048	13140	10031292-0001	10000	501010 - Perm Salaries-Misc-Regular	3,118,643	3,145,168	26,525	3,233,899	3,261,373	27,474
NGFS	LIB	232048	13140	10031292-0001	10000	513010 - Retire City Misc	461,566	465,500	3,934	462,790	466,725	3,935
NGFS	LIB	232048	13140	10031292-0001	10000	514010 - Social Security (OASDI & HI)	195,924	197,576	1,652	203,413	205,114	1,701
NGFS	LIB	232048	13140	10031292-0001	10000	514020 - Social Sec-Medicare(HI Only)	46,128	46,513	385	47,798	48,205	407
NGFS	LIB	232048	13140	10031292-0001	10000	515010 - Health Service-City Match	165,779	165,221	(558)	178,416	177,274	(1,142)
NGFS	LIB	232048	13140	10031292-0001	10000	515020 - Retiree Health-Match-Prop B	23,174	23,367	193	24,014	24,211	197
NGFS	LIB	232048	13140	10031292-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	8,647	8,712	65	8,955	9,033	78
NGFS	LIB	232048	13140	10031292-0001	10000	515710 - Dependent Coverage	304,616	303,575	(1,041)	327,823	325,711	(2,112)
NGFS	LIB	232048	13140	10031292-0001	10000	516010 - Dental Coverage	28,016	28,045	29	29,241	29,296	55
NGFS	LIB	232048	13140	10031292-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	LIB	232048	13140	10031292-0001	10000	519120 - Long Term Disability Insurance	11,988	12,099	111	12,433	12,548	115
NGFS	LIB	232048	13140	10031292-0002	10000	501010 - Perm Salaries-Misc-Regular	1,255,771	1,268,795	13,024	1,303,873	1,317,358	13,485
NGFS	LIB	232048	13140	10031292-0002	10000	513010 - Retire City Misc	186,155	188,087	1,932	186,903	188,835	1,932
NGFS	LIB	232048	13140	10031292-0002	10000	514010 - Social Security (OASDI & HI)	78,011	78,824	813	80,995	81,831	836
NGFS	LIB	232048	13140	10031292-0002	10000	514020 - Social Sec-Medicare(HI Only)	18,245	18,433	188	18,943	19,141	198
NGFS	LIB	232048	13140	10031292-0002	10000	515010 - Health Service-City Match	65,820	65,598	(222)	70,838	70,385	(453)
NGFS	LIB	232048	13140	10031292-0002	10000	515020 - Retiree Health-Match-Prop B	9,167	9,257	90	9,516	9,615	99
NGFS	LIB	232048	13140	10031292-0002	10000	515030 - RetireeHlthCare-CityMatchPropC	3,421	3,453	32	3,545	3,586	41
NGFS	LIB	232048	13140	10031292-0002	10000	515710 - Dependent Coverage	110,265	109,887	(378)	118,664	117,901	(763)
NGFS	LIB	232048	13140	10031292-0002	10000	516010 - Dental Coverage	10,335	10,346	11	10,787	10,807	20
NGFS	LIB	232048	13140	10031292-0002	10000	519120 - Long Term Disability Insurance	5,148	5,205	57	5,347	5,399	52
NGFS	MTA	138746	22870	10001723-0001	10000	515010 - Health Service-City Match	58,690	58,504	(186)	62,071	61,670	(401)
NGFS	MTA	138746	22870	10001723-0001	10000	515710 - Dependent Coverage	303,325	302,297	(1,028)	322,123	320,038	(2,085)
NGFS	MTA	138746	22870	10001723-0001	10000	516010 - Dental Coverage	22,902	22,917	15	23,555	23,607	52
NGFS	MTA	138746	22870	10001723-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	138746	22870	10001723-0001	10000	579050 - MTA Overhead Cost Recovery	0	(516,290)	(516,290)	0	(516,290)	(516,290)
NGFS	MTA	138746	22870	10001723-0001	10000	579990 - Allocated Chrgs-Spec Sources	(217,524)	-	217,524	(217,524)	-	217,524
NGFS	MTA	207799	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	3,383,746	3,389,770	6,024	3,507,863	3,520,534	12,671
NGFS	MTA	207799	22870	10001723-0001	10000	513010 - Retire City Misc	480,625	481,521	896	481,192	483,016	1,824
NGFS	MTA	207799	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	200,145	200,518	373	211,673	212,459	786
NGFS	MTA	207799	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	51,026	51,113	87	52,829	53,013	184
NGFS	MTA	207799	22870	10001723-0001	10000	515010 - Health Service-City Match	110,168	109,791	(377)	116,747	115,984	(763)
NGFS	MTA	207799	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	25,632	25,676	44	26,534	26,627	93

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207799	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	9,559	9,575	16	9,898	9,932	34
NGFS	MTA	207799	22870	10001723-0001	10000	515710 - Dependent Coverage	219,730	218,967	(763)	229,327	227,827	(1,500)
NGFS	MTA	207799	22870	10001723-0001	10000	516010 - Dental Coverage	20,023	20,040	17	20,336	20,370	34
NGFS	MTA	207799	22870	10001723-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	207799	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	13,184	13,208	24	13,670	13,722	52
NGFS	MTA	207799	22870	10001723-0001	10000	579050 - MTA Overhead Cost Recovery	(2,000,000)	-	2,000,000	(2,000,000)	-	2,000,000
NGFS	MTA	207801	22870	10001723-0001	10000	515010 - Health Service-City Match	65,660	65,438	(222)	69,904	69,454	(450)
NGFS	MTA	207801	22870	10001723-0001	10000	515710 - Dependent Coverage	132,071	131,617	(454)	139,138	138,238	(900)
NGFS	MTA	207801	22870	10001723-0001	10000	516010 - Dental Coverage	12,101	12,111	10	12,395	12,419	24
NGFS	MTA	207801	22870	10001723-0001	10000	519110 - Flexible Benefit Package	27,520	27,425	(95)	29,615	29,425	(190)
NGFS	MTA	207965	23035	10034131-0005	20561	493031 - OTI Fr 5M-MTA Transit Funds	4,300,000	-	(4,300,000)	5,460,000	-	(5,460,000)
NGFS	MTA	207965	23035	10034131-0006	20561	493031 - OTI Fr 5M-MTA Transit Funds	-	4,300,000	4,300,000	-	5,460,000	5,460,000
NGFS	MTA	138751	22260	10001722-0002	10000	515010 - Health Service-City Match	28,371	28,274	(97)	30,532	30,334	(198)
NGFS	MTA	138751	22260	10001722-0002	10000	515710 - Dependent Coverage	67,767	67,535	(232)	72,932	72,458	(474)
NGFS	MTA	138751	22260	10001722-0002	10000	516010 - Dental Coverage	5,938	5,943	5	6,196	6,208	12
NGFS	MTA	138751	22260	10001722-0002	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	138751	22260	10001722-0002	10000	579990 - Allocated Chrgs-Spec Sources	(12,277)	-	12,277	(12,277)	-	12,277
NGFS	MTA	207809	22305	10001722-0002	10000	520100 - Overhead Recovery	-	(1,685,404)	(1,685,404)	0	(1,699,289)	(1,699,289)
NGFS	MTA	207809	22305	10001722-0002	10000	579030 - MTA Division OH Cost Recovery	(1,686,418)	-	1,686,418	(1,706,927)	-	1,706,927
NGFS	MTA	207809	22305	10001722-0002	10000	581690 - GF-Mayor'S Office Services	44,803	43,789	(1,014)	52,832	45,194	(7,638)
NGFS	MTA	165646	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	3,545,782	3,572,595	26,813	3,654,912	3,682,670	27,758
NGFS	MTA	165646	22870	10001723-0001	10000	513010 - Retire City Misc	523,642	527,622	3,980	521,859	525,864	4,005
NGFS	MTA	165646	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	224,706	226,376	1,670	231,851	233,564	1,713
NGFS	MTA	165646	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	52,659	53,044	385	54,229	54,643	414
NGFS	MTA	165646	22870	10001723-0001	10000	515010 - Health Service-City Match	169,634	169,046	(588)	181,042	179,876	(1,166)
NGFS	MTA	165646	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	26,450	26,656	206	27,251	27,459	208
NGFS	MTA	165646	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	9,874	9,944	70	10,168	10,240	72
NGFS	MTA	165646	22870	10001723-0001	10000	515710 - Dependent Coverage	376,828	375,550	(1,278)	399,557	396,958	(2,599)
NGFS	MTA	165646	22870	10001723-0001	10000	516010 - Dental Coverage	35,160	35,193	33	36,235	36,299	64
NGFS	MTA	165646	22870	10001723-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	165646	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	12,096	12,171	75	12,452	12,527	75
NGFS	MTA	165646	22870	10001723-0001	10000	579050 - MTA Overhead Cost Recovery	0	(2,040)	(2,040)	0	(2,040)	(2,040)
NGFS	MTA	165646	22870	10001723-0001	10000	579990 - Allocated Chrgs-Spec Sources	0	833	833	-	-	-
NGFS	MTA	165646	22870	10001723-0001	10000	579990 - Allocated Chrgs-Spec Sources	(833)	(833)	-	(833)	-	833
NGFS	MTA	165646	22870	10001723-0001	10000	581068 - Sr-DPW-Street Cleaning	0	336,830	336,830	-	-	-
NGFS	MTA	165646	22870	10001723-0001	10000	581078 - Sr-DPW-Street Repair	364,548	27,718	(336,830)	28,688	28,688	-
NGFS	MTA	165646	22870	10041368-0001	10000	501010 - Perm Salaries-Misc-Regular	563,792	580,707	16,915	583,786	610,139	26,353
NGFS	MTA	165646	22870	10041368-0001	10000	513010 - Retire City Misc	83,891	86,412	2,521	84,008	87,800	3,792
NGFS	MTA	165646	22870	10041368-0001	10000	514010 - Social Security (OASDI & HI)	34,953	36,006	1,053	36,192	37,828	1,636
NGFS	MTA	165646	22870	10041368-0001	10000	514020 - Social Sec-Medicare(HI Only)	8,173	8,421	248	8,464	8,848	384

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	165646	22870	10041368-0001	10000	515010 - Health Service-City Match	37,548	37,422	(126)	40,410	40,152	(258)
NGFS	MTA	165646	22870	10041368-0001	10000	515020 - Retiree Health-Match-Prop B	4,108	4,232	124	4,251	4,443	192
NGFS	MTA	165646	22870	10041368-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	1,531	1,579	48	1,586	1,655	69
NGFS	MTA	165646	22870	10041368-0001	10000	515710 - Dependent Coverage	66,636	66,408	(228)	71,712	71,250	(462)
NGFS	MTA	165646	22870	10041368-0001	10000	516010 - Dental Coverage	6,156	6,162	6	6,426	6,438	12
NGFS	MTA	165646	22870	10041368-0001	10000	519120 - Long Term Disability Insurance	2,311	2,380	69	2,392	2,503	111
NGFS	MTA	165647	22870	10001723-0001	10000	515010 - Health Service-City Match	85,832	85,541	(291)	91,106	90,535	(571)
NGFS	MTA	165647	22870	10001723-0001	10000	515710 - Dependent Coverage	309,950	308,914	(1,036)	328,596	326,473	(2,123)
NGFS	MTA	165647	22870	10001723-0001	10000	516010 - Dental Coverage	26,185	26,206	21	26,937	26,978	41
NGFS	MTA	165647	22870	10001723-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	165647	22870	10001723-0001	10000	579050 - MTA Overhead Cost Recovery	0	(45,050)	(45,050)	0	(45,050)	(45,050)
NGFS	MTA	165647	22870	10001723-0001	10000	579990 - Allocated Chrgs-Spec Sources	(19,000)	-	19,000	(19,000)	-	19,000
NGFS	MTA	165648	22870	10001723-0001	10000	515010 - Health Service-City Match	106,405	106,043	(362)	113,374	112,635	(739)
NGFS	MTA	165648	22870	10001723-0001	10000	515710 - Dependent Coverage	235,508	234,695	(813)	248,968	247,345	(1,623)
NGFS	MTA	165648	22870	10001723-0001	10000	516010 - Dental Coverage	20,884	20,903	19	21,443	21,480	37
NGFS	MTA	165648	22870	10001723-0001	10000	579050 - MTA Overhead Cost Recovery	0	(6,630)	(6,630)	0	(6,630)	(6,630)
NGFS	MTA	165648	22870	10001723-0001	10000	579990 - Allocated Chrgs-Spec Sources	(2,800)	-	2,800	(2,800)	-	2,800
NGFS	MTA	207808	22870	10001723-0001	10000	515010 - Health Service-City Match	60,221	60,016	(205)	64,177	63,763	(414)
NGFS	MTA	207808	22870	10001723-0001	10000	515710 - Dependent Coverage	111,782	111,396	(386)	117,804	117,040	(764)
NGFS	MTA	207808	22870	10001723-0001	10000	516010 - Dental Coverage	10,319	10,329	10	10,576	10,594	18
NGFS	MTA	207808	22870	10001723-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	165650	22870	10001722-0001	10000	515010 - Health Service-City Match	9,778	9,745	(33)	10,523	10,454	(69)
NGFS	MTA	165650	22870	10001722-0001	10000	515710 - Dependent Coverage	24,911	24,826	(85)	26,810	26,636	(174)
NGFS	MTA	165650	22870	10001722-0001	10000	516010 - Dental Coverage	2,146	2,148	2	2,240	2,243	3
NGFS	MTA	165650	22870	10001722-0024	10000	515010 - Health Service-City Match	4,987	4,970	(17)	5,367	5,332	(35)
NGFS	MTA	165650	22870	10001722-0024	10000	515710 - Dependent Coverage	12,842	12,798	(44)	13,821	13,731	(90)
NGFS	MTA	165650	22870	10001722-0024	10000	516010 - Dental Coverage	1,104	1,105	1	1,152	1,154	2
NGFS	MTA	165652	22870	10001722-0001	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,664	(70)
NGFS	MTA	165652	22870	10001722-0001	10000	515710 - Dependent Coverage	25,684	25,596	(88)	27,642	27,462	(180)
NGFS	MTA	165652	22870	10001722-0001	10000	516010 - Dental Coverage	2,208	2,210	2	2,304	2,308	4
NGFS	MTA	165653	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	603,917	606,647	2,730	630,651	634,904	4,253
NGFS	MTA	165653	22870	10001723-0001	10000	513010 - Retire City Misc	88,193	88,600	407	89,022	89,634	612
NGFS	MTA	165653	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	220,725	220,895	170	222,754	223,018	264
NGFS	MTA	165653	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	51,724	51,764	40	52,114	52,176	62
NGFS	MTA	165653	22870	10001723-0001	10000	515010 - Health Service-City Match	29,479	29,380	(99)	31,725	31,523	(202)
NGFS	MTA	165653	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	25,984	26,004	20	26,180	26,211	31
NGFS	MTA	165653	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	9,688	9,696	8	9,761	9,772	11
NGFS	MTA	165653	22870	10001723-0001	10000	515710 - Dependent Coverage	55,474	55,284	(190)	59,699	59,315	(384)
NGFS	MTA	165653	22870	10001723-0001	10000	516010 - Dental Coverage	5,133	5,138	5	5,357	5,368	11
NGFS	MTA	165653	22870	10001723-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	165653	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	1,050	1,061	11	1,109	1,127	18
NGFS	MTA	207964	22870	10022175-0001	10000	501010 - Perm Salaries-Misc-Regular	31,573,825	30,961,917	(611,908)	32,408,207	32,381,989	(26,218)
NGFS	MTA	207964	22870	10022175-0001	10000	509010 - Premium Pay - Misc	844,445	1,685,146	840,701	844,445	2,313,315	1,468,870
NGFS	MTA	207964	22870	10022175-0001	10000	513010 - Retire City Misc	4,688,421	4,597,660	(90,761)	4,653,822	4,650,038	(3,784)
NGFS	MTA	207964	22870	10022175-0001	10000	514010 - Social Security (OASDI & HI)	2,081,814	2,096,296	14,482	2,134,533	2,224,117	89,584
NGFS	MTA	207964	22870	10022175-0001	10000	514020 - Social Sec-Medicare(HI Only)	487,734	491,235	3,501	499,901	520,951	21,050
NGFS	MTA	207964	22870	10022175-0001	10000	515010 - Health Service-City Match	2,501,492	2,440,402	(61,090)	2,670,473	2,595,113	(75,360)
NGFS	MTA	207964	22870	10022175-0001	10000	515020 - Retiree Health-Match-Prop B	245,168	246,886	1,718	251,060	261,572	10,512
NGFS	MTA	207964	22870	10022175-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	91,349	92,143	794	93,678	97,403	3,725
NGFS	MTA	207964	22870	10022175-0001	10000	515710 - Dependent Coverage	3,804,251	3,583,363	(220,888)	4,008,472	3,752,628	(255,844)
NGFS	MTA	207964	22870	10022175-0001	10000	516010 - Dental Coverage	366,041	349,714	(16,327)	375,479	358,192	(17,287)
NGFS	MTA	207964	22870	10022175-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	207964	22870	10022175-0001	10000	519120 - Long Term Disability Insurance	127,012	124,462	(2,550)	130,282	130,387	105
NGFS	MTA	207964	22870	10022175-0001	10000	579050 - MTA Overhead Cost Recovery	0	(1,129,990)	(1,129,990)	0	(1,129,990)	(1,129,990)
NGFS	MTA	207964	22870	10022175-0001	10000	579990 - Allocated Chrgs-Spec Sources	(476,136)	-	476,136	(476,136)	-	476,136
NGFS	MTA	207964	22870	10022189-0001	10000	501010 - Perm Salaries-Misc-Regular	90,990	93,720	2,730	94,217	98,470	4,253
NGFS	MTA	207964	22870	10022189-0001	10000	513010 - Retire City Misc	13,539	13,946	407	13,558	14,170	612
NGFS	MTA	207964	22870	10022189-0001	10000	514010 - Social Security (OASDI & HI)	5,641	5,811	170	5,841	6,105	264
NGFS	MTA	207964	22870	10022189-0001	10000	514020 - Social Sec-Medicare(HI Only)	1,319	1,359	40	1,366	1,428	62
NGFS	MTA	207964	22870	10022189-0001	10000	515010 - Health Service-City Match	6,258	6,237	(21)	6,735	6,692	(43)
NGFS	MTA	207964	22870	10022189-0001	10000	515020 - Retiree Health-Match-Prop B	663	683	20	686	717	31
NGFS	MTA	207964	22870	10022189-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	247	255	8	256	267	11
NGFS	MTA	207964	22870	10022189-0001	10000	515710 - Dependent Coverage	11,106	11,068	(38)	11,952	11,875	(77)
NGFS	MTA	207964	22870	10022189-0001	10000	516010 - Dental Coverage	1,026	1,027	1	1,071	1,073	2
NGFS	MTA	207964	22870	10022189-0001	10000	519120 - Long Term Disability Insurance	373	384	11	386	404	18
NGFS	MTA	208667	22260	10001726-0002	10000	501010 - Perm Salaries-Misc-Regular	2,165,260	2,168,272	3,012	2,202,019	2,205,143	3,124
NGFS	MTA	208667	22260	10001726-0002	10000	513010 - Retire City Misc	338,169	338,617	448	332,806	333,254	448
NGFS	MTA	208667	22260	10001726-0002	10000	514010 - Social Security (OASDI & HI)	135,418	135,602	184	137,703	137,887	184
NGFS	MTA	208667	22260	10001726-0002	10000	514020 - Social Sec-Medicare(HI Only)	31,686	31,722	36	32,224	32,260	36
NGFS	MTA	208667	22260	10001726-0002	10000	515010 - Health Service-City Match	262,271	261,390	(881)	281,628	279,832	(1,796)
NGFS	MTA	208667	22260	10001726-0002	10000	515020 - Retiree Health-Match-Prop B	15,920	15,936	16	16,188	16,204	16
NGFS	MTA	208667	22260	10001726-0002	10000	515030 - RetireeHlthCare-CityMatchPropC	5,935	5,939	4	6,037	6,037	-
NGFS	MTA	208667	22260	10001726-0002	10000	515710 - Dependent Coverage	433,834	432,346	(1,488)	464,382	461,393	(2,989)
NGFS	MTA	208667	22260	10001726-0002	10000	516010 - Dental Coverage	40,834	40,874	40	42,432	42,512	80
NGFS	MTA	208667	22260	10001726-0002	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	208667	22260	10001726-0002	10000	519120 - Long Term Disability Insurance	8,204	8,208	4	8,323	8,339	16
NGFS	MTA	168646	22260	10001726-0023	10000	509010 - Premium Pay - Misc	158,420	173,251	14,831	158,420	173,144	14,724
NGFS	MTA	168646	22260	10001726-0023	10000	514010 - Social Security (OASDI & HI)	614,593	615,513	920	664,411	665,324	913
NGFS	MTA	168646	22260	10001726-0023	10000	514020 - Social Sec-Medicare(HI Only)	144,027	144,242	215	155,593	155,806	213
NGFS	MTA	168646	22260	10001726-0023	10000	515010 - Health Service-City Match	294,662	293,667	(995)	337,393	335,191	(2,202)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	168646	22260	10001726-0023	10000	515020 - Retiree Health-Match-Prop B	72,357	72,465	108	78,196	78,303	107
NGFS	MTA	168646	22260	10001726-0023	10000	515030 - RetireeHlthCare-CityMatchPropC	26,977	27,017	40	29,187	29,227	40
NGFS	MTA	168646	22260	10001726-0023	10000	515710 - Dependent Coverage	1,043,369	1,039,870	(3,499)	1,194,449	1,186,773	(7,676)
NGFS	MTA	168646	22260	10001726-0023	10000	516010 - Dental Coverage	88,615	88,689	74	98,443	98,611	168
NGFS	MTA	168646	22260	10001726-0023	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	168646	22260	10001726-0023	10000	549510 - Other Office Supplies	0	5,000	5,000	-	-	-
NGFS	MTA	175655	22260	10001726-0002	10000	515010 - Health Service-City Match	22,154	22,079	(75)	23,842	23,690	(152)
NGFS	MTA	175655	22260	10001726-0002	10000	515710 - Dependent Coverage	43,402	43,254	(148)	46,708	46,408	(300)
NGFS	MTA	175655	22260	10001726-0002	10000	516010 - Dental Coverage	3,957	3,961	4	4,130	4,138	8
NGFS	MTA	175655	22260	10001726-0002	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	175655	22260	10001726-0023	10000	515010 - Health Service-City Match	4,987	4,970	(17)	5,367	5,332	(35)
NGFS	MTA	175655	22260	10001726-0023	10000	515710 - Dependent Coverage	12,842	12,798	(44)	13,821	13,731	(90)
NGFS	MTA	175655	22260	10001726-0023	10000	516010 - Dental Coverage	1,104	1,105	1	1,152	1,154	2
NGFS	MTA	175655	22265	10001726-0023	10000	515010 - Health Service-City Match	18,513	18,451	(62)	19,924	19,796	(128)
NGFS	MTA	175655	22265	10001726-0023	10000	515710 - Dependent Coverage	49,705	49,536	(169)	53,492	53,147	(345)
NGFS	MTA	175655	22265	10001726-0023	10000	516010 - Dental Coverage	4,330	4,334	4	4,518	4,528	10
NGFS	MTA	175655	22265	10001726-0023	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	207813	22870	10001723-0001	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,664	(70)
NGFS	MTA	207813	22870	10001723-0001	10000	515710 - Dependent Coverage	25,684	25,596	(88)	27,642	27,462	(180)
NGFS	MTA	207813	22870	10001723-0001	10000	516010 - Dental Coverage	2,208	2,210	2	2,304	2,308	4
NGFS	MTA	207813	22870	10001725-0001	10000	501010 - Perm Salaries-Misc-Regular	4,213,225	4,218,398	5,173	4,351,894	4,357,251	5,357
NGFS	MTA	207813	22870	10001725-0001	10000	513010 - Retire City Misc	607,305	608,050	745	605,917	606,663	746
NGFS	MTA	207813	22870	10001725-0001	10000	514020 - Social Sec-Medicare(HI Only)	67,275	67,350	75	69,290	69,368	78
NGFS	MTA	207813	22870	10001725-0001	10000	515010 - Health Service-City Match	134,072	133,616	(456)	142,894	141,968	(926)
NGFS	MTA	207813	22870	10001725-0001	10000	515020 - Retiree Health-Match-Prop B	33,797	33,834	37	34,811	34,850	39
NGFS	MTA	207813	22870	10001725-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	12,602	12,616	14	12,978	12,992	14
NGFS	MTA	207813	22870	10001725-0001	10000	515710 - Dependent Coverage	301,663	300,625	(1,038)	319,163	317,089	(2,074)
NGFS	MTA	207813	22870	10001725-0001	10000	516010 - Dental Coverage	26,865	26,889	24	27,606	27,658	52
NGFS	MTA	207813	22870	10001725-0001	10000	519110 - Flexible Benefit Package	38,528	38,395	(133)	41,461	41,195	(266)
NGFS	MTA	207813	22870	10001725-0001	10000	519120 - Long Term Disability Insurance	11,292	11,313	21	11,651	11,672	21
NGFS	MTA	207813	22870	10001725-0001	10000	579050 - MTA Overhead Cost Recovery	(2,700,000)	(3,500,000)	(800,000)	(2,700,000)	(3,500,000)	(800,000)
NGFS	MTA	207813	22870	10001725-0001	10000	581130 - GF-Con-Internal Audits	151,928	153,647	1,719	156,016	157,363	1,347
NGFS	MTA	103757	22265	10001719-0023	10000	515010 - Health Service-City Match	74,156	73,903	(253)	79,511	79,003	(508)
NGFS	MTA	103757	22265	10001719-0023	10000	515710 - Dependent Coverage	164,027	163,474	(553)	175,364	174,227	(1,137)
NGFS	MTA	103757	22265	10001719-0023	10000	516010 - Dental Coverage	14,644	14,658	14	15,190	15,221	31
NGFS	MTA	103757	22265	10001719-0023	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	207963	22260	10001719-0002	10000	515010 - Health Service-City Match	22,114	22,040	(74)	23,715	23,564	(151)
NGFS	MTA	207963	22260	10001719-0002	10000	515710 - Dependent Coverage	43,248	43,100	(148)	46,209	45,912	(297)
NGFS	MTA	207963	22260	10001719-0002	10000	516010 - Dental Coverage	3,945	3,948	3	4,091	4,100	9
NGFS	MTA	207963	22260	10001719-0002	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26	
NGFS	MTA	207963	22260	10001719-0023	10000	515010 - Health Service-City Match	19,311	19,246	(65)	20,698	20,566	(132)	
NGFS	MTA	207963	22260	10001719-0023	10000	515710 - Dependent Coverage	47,434	47,273	(161)	50,715	50,388	(327)	
NGFS	MTA	207963	22260	10001719-0023	10000	516010 - Dental Coverage	4,176	4,179	3	4,331	4,341	10	
NGFS	MTA	207963	22260	10001719-0023	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)	
NGFS	MTA	207963	22265	10001719-0023	10000	515010 - Health Service-City Match	18,264	18,202	(62)	19,571	19,447	(124)	
NGFS	MTA	207963	22265	10001719-0023	10000	515710 - Dependent Coverage	42,797	42,653	(144)	45,726	45,430	(296)	
NGFS	MTA	207963	22265	10001719-0023	10000	516010 - Dental Coverage	3,794	3,797	3	3,932	3,941	9	
NGFS	MTA	207963	22265	10001719-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)	
NGFS	MTA	207789	22265	10001719-0023	10000	515010 - Health Service-City Match	69,034	68,799	(235)	74,041	73,568	(473)	
NGFS	MTA	207789	22265	10001719-0023	10000	515710 - Dependent Coverage	157,403	156,873	(530)	168,403	167,310	(1,093)	
NGFS	MTA	207789	22265	10001719-0023	10000	516010 - Dental Coverage	13,977	13,989	12	14,507	14,535	28	
NGFS	MTA	207789	22265	10001719-0023	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)	
NGFS	MTA	207790	22265	10001719-0023	10000	515010 - Health Service-City Match	9,789	9,756	(33)	10,366	10,301	(65)	
NGFS	MTA	207790	22265	10001719-0023	10000	515710 - Dependent Coverage	(5,263)	(5,249)	14	(6,334)	(6,293)	41	
NGFS	MTA	207790	22265	10001719-0023	10000	516010 - Dental Coverage	209	209	-	165	167	2	
NGFS	MTA	207790	22265	10001719-0023	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)	
NGFS	MTA	207793	22265	10001719-0023	10000	515010 - Health Service-City Match	226,153	225,384	(769)	242,332	240,787	(1,545)	
NGFS	MTA	207793	22265	10001719-0023	10000	515710 - Dependent Coverage	383,286	381,990	(1,296)	408,337	405,689	(2,648)	
NGFS	MTA	207793	22265	10001719-0023	10000	516010 - Dental Coverage	36,316	36,349	33	37,575	37,646	71	
NGFS	MTA	207793	22265	10001719-0023	10000	519010 - Fringe Adjustments-Budget	-	3,821	3,821	-	3,958	3,958	
NGFS	MTA	207793	22265	10001719-0023	10000	519110 - Flexible Benefit Package	27,520	27,425	(95)	29,615	29,425	(190)	
NGFS	MTA	210714	22265	10001719-0023	10000	515010 - Health Service-City Match	29,968	29,867	(101)	32,125	31,919	(206)	
NGFS	MTA	210714	22265	10001719-0023	10000	515710 - Dependent Coverage	69,063	68,828	(235)	73,827	73,350	(477)	
NGFS	MTA	210714	22265	10001719-0023	10000	516010 - Dental Coverage	6,120	6,126	6	6,348	6,361	13	
NGFS	MTA	210714	22265	10001719-0023	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)	
NGFS	MTA	103760	22265	10001719-0023	10000	515010 - Health Service-City Match	62,028	61,816	(212)	66,415	65,984	(431)	
NGFS	MTA	103760	22265	10001719-0023	10000	515710 - Dependent Coverage	108,688	108,307	(381)	115,638	114,884	(754)	
NGFS	MTA	103760	22265	10001719-0023	10000	516010 - Dental Coverage	10,256	10,265	9	10,597	10,617	20	
NGFS	MTA	103760	22265	10001719-0023	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)	
NGFS	MTA	138709	22265	10001719-0023	10000	515010 - Health Service-City Match	69,759	69,523	(236)	75,075	74,589	(486)	
NGFS	MTA	138709	22265	10001719-0023	10000	515710 - Dependent Coverage	137,370	136,897	(473)	147,838	146,878	(960)	
NGFS	MTA	138709	22265	10001719-0023	10000	516010 - Dental Coverage	12,482	12,494	12	13,027	13,049	22	
NGFS	MTA	138709	22265	10001719-0023	10000	519110 - Flexible Benefit Package	2,752	2,743	(9)	2,962	2,943	(19)	
NGFS	MTA	138710	22305	10001719-0023	10000	581130 - GF-Con-Internal Audits	523,703	529,630	5,927	537,795	542,438	4,643	
NGFS	MTA	161644	22265	10001719-0023	10000	515010 - Health Service-City Match	69,304	69,068	(236)	74,542	74,064	(478)	
NGFS	MTA	161644	22265	10001719-0023	10000	515710 - Dependent Coverage	117,024	116,620	(404)	125,772	124,958	(814)	
NGFS	MTA	161644	22265	10001719-0023	10000	516010 - Dental Coverage	10,986	10,996	10	11,453	11,474	21	
NGFS	MTA	210676	22265	10001719-0023	10000	515010 - Health Service-City Match	109,140	108,773	(367)	117,415	116,665	(750)	
NGFS	MTA	210676	22265	10001719-0023	10000	515710 - Dependent Coverage	196,680	196,006	(674)	211,495	210,132	(1,363)	
NGFS	MTA	210676	22265	10001719-0023	10000	516010 - Dental Coverage	18,230	18,247	17	19,015	19,052	37	

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	210676	22265	10001719-0023	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	138717	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,770,614	1,771,642	1,028	1,845,641	1,846,705	1,064
NGFS	MTA	138717	22265	10001719-0023	10000	513010 - Retire City Misc	254,769	254,922	153	256,590	256,743	153
NGFS	MTA	138717	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	96,982	97,045	63	103,474	103,540	66
NGFS	MTA	138717	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	25,879	25,894	15	26,965	26,981	16
NGFS	MTA	138717	22265	10001719-0023	10000	515010 - Health Service-City Match	51,097	50,924	(173)	54,990	54,633	(357)
NGFS	MTA	138717	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	12,999	13,006	7	13,546	13,554	8
NGFS	MTA	138717	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchPropC	4,846	4,849	3	5,050	5,053	3
NGFS	MTA	138717	22265	10001719-0023	10000	515710 - Dependent Coverage	116,857	116,456	(401)	125,762	124,947	(815)
NGFS	MTA	138717	22265	10001719-0023	10000	516010 - Dental Coverage	10,379	10,388	9	10,829	10,850	21
NGFS	MTA	138717	22265	10001719-0023	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	138717	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	4,480	4,484	4	4,691	4,695	4
NGFS	MTA	138719	22265	10001719-0023	10000	515010 - Health Service-City Match	40,974	40,833	(141)	44,137	43,849	(288)
NGFS	MTA	138719	22265	10001719-0023	10000	515710 - Dependent Coverage	93,336	93,013	(323)	100,617	99,960	(657)
NGFS	MTA	138719	22265	10001719-0023	10000	516010 - Dental Coverage	8,236	8,243	7	8,606	8,620	14
NGFS	MTA	146649	22260	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	977,678	989,400	11,722	1,025,129	1,037,267	12,138
NGFS	MTA	146649	22260	10001719-0023	10000	513010 - Retire City Misc	139,855	141,553	1,698	141,706	143,403	1,697
NGFS	MTA	146649	22260	10001719-0023	10000	514010 - Social Security (OASDI & HI)	64,527	65,255	728	67,471	68,226	755
NGFS	MTA	146649	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	15,090	15,260	170	15,777	15,954	177
NGFS	MTA	146649	22260	10001719-0023	10000	515010 - Health Service-City Match	34,692	34,574	(118)	37,336	37,092	(244)
NGFS	MTA	146649	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	7,582	7,667	85	7,929	8,015	86
NGFS	MTA	146649	22260	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchPropC	2,829	2,861	32	2,960	2,990	30
NGFS	MTA	146649	22260	10001719-0023	10000	515710 - Dependent Coverage	75,392	75,132	(260)	81,140	80,610	(530)
NGFS	MTA	146649	22260	10001719-0023	10000	516010 - Dental Coverage	6,724	6,730	6	7,015	7,027	12
NGFS	MTA	146649	22260	10001719-0023	10000	519120 - Long Term Disability Insurance	4,008	4,055	47	4,199	4,253	54
NGFS	MTA	207962	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	4,318,865	4,329,211	10,346	4,483,482	4,494,196	10,714
NGFS	MTA	207962	22265	10001719-0023	10000	513010 - Retire City Misc	621,851	623,341	1,490	623,602	625,094	1,492
NGFS	MTA	207962	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	65,424	65,574	150	67,807	67,963	156
NGFS	MTA	207962	22265	10001719-0023	10000	515010 - Health Service-City Match	115,464	115,070	(394)	124,347	123,535	(812)
NGFS	MTA	207962	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	32,861	32,935	74	34,066	34,144	78
NGFS	MTA	207962	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchPropC	12,260	12,288	28	12,700	12,728	28
NGFS	MTA	207962	22265	10001719-0023	10000	515710 - Dependent Coverage	284,729	283,751	(978)	306,767	304,769	(1,998)
NGFS	MTA	207962	22265	10001719-0023	10000	516010 - Dental Coverage	24,696	24,718	22	25,796	25,840	44
NGFS	MTA	207962	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	17,707	17,749	42	18,381	18,423	42
NGFS	MTA	138711	22265	10001719-0023	10000	515010 - Health Service-City Match	13,941	13,894	(47)	15,003	14,906	(97)
NGFS	MTA	138711	22265	10001719-0023	10000	515710 - Dependent Coverage	41,666	41,524	(142)	44,841	44,551	(290)
NGFS	MTA	138711	22265	10001719-0023	10000	516010 - Dental Coverage	3,554	3,557	3	3,708	3,716	8
NGFS	MTA	138711	22265	10001719-0023	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	138711	22265	10001719-0023	10000	581120 - GF-Con-Financial Systems	670,770	708,065	37,295	695,387	736,537	41,150
NGFS	MTA	138713	22265	10001719-0023	10000	515010 - Health Service-City Match	31,937	31,829	(108)	34,371	34,150	(221)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	138713	22265	10001719-0023	10000	515710 - Dependent Coverage	41,116	40,971	(145)	44,247	43,961	(286)
NGFS	MTA	138713	22265	10001719-0023	10000	516010 - Dental Coverage	4,223	4,226	3	4,406	4,414	8
NGFS	MTA	138713	22265	10001719-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	138715	22265	10001719-0023	10000	515010 - Health Service-City Match	10,735	10,699	(36)	11,553	11,479	(74)
NGFS	MTA	138715	22265	10001719-0023	10000	515710 - Dependent Coverage	25,518	25,431	(87)	27,462	27,285	(177)
NGFS	MTA	138715	22265	10001719-0023	10000	516010 - Dental Coverage	2,251	2,253	2	2,349	2,354	5
NGFS	MTA	138715	22265	10001719-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	210675	22265	10001719-0023	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,664	(70)
NGFS	MTA	210675	22265	10001719-0023	10000	515710 - Dependent Coverage	25,684	25,596	(88)	27,642	27,462	(180)
NGFS	MTA	210675	22265	10001719-0023	10000	516010 - Dental Coverage	2,208	2,210	2	2,304	2,308	4
NGFS	MTA	139650	22870	10001723-0001	10000	515010 - Health Service-City Match	247,169	246,340	(829)	265,966	264,268	(1,698)
NGFS	MTA	139650	22870	10001723-0001	10000	515710 - Dependent Coverage	398,108	396,740	(1,368)	428,263	425,505	(2,758)
NGFS	MTA	139650	22870	10001723-0001	10000	516010 - Dental Coverage	37,792	37,828	36	39,436	39,510	74
NGFS	MTA	139650	22870	10001723-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	139651	22260	10001719-0023	10000	509010 - Premium Pay - Misc	158,521	211,119	52,598	158,521	212,983	54,462
NGFS	MTA	139651	22260	10001719-0023	10000	514010 - Social Security (OASDI & HI)	322,825	326,086	3,261	336,878	340,255	3,377
NGFS	MTA	139651	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	77,066	77,829	763	80,207	80,997	790
NGFS	MTA	139651	22260	10001719-0023	10000	515010 - Health Service-City Match	328,535	327,433	(1,102)	353,533	351,279	(2,254)
NGFS	MTA	139651	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	38,683	39,066	383	40,302	40,699	397
NGFS	MTA	139651	22260	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchPropC	14,425	14,568	143	15,029	15,177	148
NGFS	MTA	139651	22260	10001719-0023	10000	515710 - Dependent Coverage	522,553	520,757	(1,796)	562,184	558,566	(3,618)
NGFS	MTA	139651	22260	10001719-0023	10000	516010 - Dental Coverage	49,804	49,852	48	51,975	52,074	99
NGFS	MTA	139651	22260	10001719-0023	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	MTA	207784	22260	10001719-0009	10000	515010 - Health Service-City Match	(1,489)	(1,484)	5	(1,603)	(1,593)	10
NGFS	MTA	207784	22260	10001719-0009	10000	515710 - Dependent Coverage	(5,873)	(5,853)	20	(6,321)	(6,280)	41
NGFS	MTA	207784	22260	10001719-0009	10000	516010 - Dental Coverage	(469)	(470)	(1)	(490)	(491)	(1)
NGFS	MTA	207785	22260	10001719-0009	10000	515010 - Health Service-City Match	(4,507)	(4,492)	15	(4,851)	(4,819)	32
NGFS	MTA	207785	22260	10001719-0009	10000	515710 - Dependent Coverage	(17,774)	(17,714)	60	(19,129)	(19,005)	124
NGFS	MTA	207785	22260	10001719-0009	10000	516010 - Dental Coverage	(1,421)	(1,422)	(1)	(1,483)	(1,486)	(3)
NGFS	MTA	207786	22260	10001719-0009	10000	515010 - Health Service-City Match	(33,354)	(33,242)	112	(35,896)	(35,664)	232
NGFS	MTA	207786	22260	10001719-0009	10000	515710 - Dependent Coverage	(131,529)	(131,087)	442	(141,556)	(140,641)	915
NGFS	MTA	207786	22260	10001719-0009	10000	516010 - Dental Coverage	(10,513)	(10,523)	(10)	(10,973)	(10,994)	(21)
NGFS	MTA	175647	22870	10001719-0023	10000	515010 - Health Service-City Match	4,477	4,462	(15)	4,818	4,787	(31)
NGFS	MTA	175647	22870	10001719-0023	10000	515710 - Dependent Coverage	14,412	14,363	(49)	15,510	15,410	(100)
NGFS	MTA	175647	22870	10001719-0023	10000	516010 - Dental Coverage	1,225	1,226	1	1,278	1,281	3
NGFS	MTA	175647	22870	10001719-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	175647	22870	10001723-0001	10000	515010 - Health Service-City Match	42,009	41,866	(143)	45,210	44,915	(295)
NGFS	MTA	175647	22870	10001723-0001	10000	515710 - Dependent Coverage	90,672	90,359	(313)	97,584	96,948	(636)
NGFS	MTA	175647	22870	10001723-0001	10000	516010 - Dental Coverage	8,084	8,091	7	8,434	8,449	15
NGFS	MTA	207781	22260	10001719-0023	10000	515010 - Health Service-City Match	81,824	81,546	(278)	88,059	87,487	(572)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207781	22260	10001719-0023	10000	515710 - Dependent Coverage	203,570	202,873	(697)	219,087	217,663	(1,424)
NGFS	MTA	207781	22260	10001719-0023	10000	516010 - Dental Coverage	17,629	17,645	16	18,396	18,429	33
NGFS	MTA	207781	22260	10001719-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	207781	22305	10001719-0023	10000	520100 - Overhead Recovery	-	3,250	3,250	-	3,366	3,366
NGFS	MTA	207781	22305	10001719-0023	10000	520100 - Overhead Recovery	-	(2,174,606)	(2,174,606)	0	(2,242,856)	(2,242,856)
NGFS	MTA	207781	22305	10001719-0023	10000	579030 - MTA Division OH Cost Recover	(2,174,615)	-	2,174,615	(2,242,874)	-	2,242,874
NGFS	MTA	207781	22305	10001719-0023	10000	581920 - GF-HRc Surety Bond	177,810	177,801	(9)	178,851	178,833	(18)
NGFS	MTA	210845	22260	10001719-0023	10000	515010 - Health Service-City Match	48,146	47,981	(165)	51,815	51,484	(331)
NGFS	MTA	210845	22260	10001719-0023	10000	515710 - Dependent Coverage	106,994	106,636	(358)	115,152	114,403	(749)
NGFS	MTA	210845	22260	10001719-0023	10000	516010 - Dental Coverage	9,490	9,499	9	9,903	9,921	18
NGFS	MTA	138701	22265	10001719-0023	10000	515010 - Health Service-City Match	7,197	7,172	(25)	7,323	7,276	(47)
NGFS	MTA	138701	22265	10001719-0023	10000	515710 - Dependent Coverage	22,223	22,148	(75)	22,254	22,109	(145)
NGFS	MTA	138701	22265	10001719-0023	10000	516010 - Dental Coverage	1,841	1,842	1	1,793	1,795	2
NGFS	MTA	138701	22265	10038850-0001	10000	515010 - Health Service-City Match	9,560	9,527	(33)	9,866	9,803	(63)
NGFS	MTA	138701	22265	10038850-0001	10000	515710 - Dependent Coverage	17,302	17,242	(60)	16,957	16,847	(110)
NGFS	MTA	138701	22265	10038850-0001	10000	516010 - Dental Coverage	1,599	1,600	1	1,540	1,542	2
NGFS	MTA	210687	22265	10037953-0001	10000	515010 - Health Service-City Match	37,033	36,908	(125)	42,934	42,657	(277)
NGFS	MTA	210687	22265	10037953-0001	10000	515710 - Dependent Coverage	61,475	61,261	(214)	78,301	77,794	(507)
NGFS	MTA	210687	22265	10037953-0001	10000	516010 - Dental Coverage	5,935	5,940	5	7,133	7,149	16
NGFS	MTA	210687	22265	10037953-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	210688	22265	10001719-0023	10000	515010 - Health Service-City Match	62,389	62,179	(210)	63,768	63,356	(412)
NGFS	MTA	210688	22265	10001719-0023	10000	515710 - Dependent Coverage	144,911	144,413	(498)	142,644	141,721	(923)
NGFS	MTA	210688	22265	10001719-0023	10000	516010 - Dental Coverage	12,901	12,912	11	12,429	12,455	26
NGFS	MTA	210688	22265	10001719-0023	10000	519110 - Flexible Benefit Package	33,024	32,910	(114)	35,538	35,310	(228)
NGFS	MTA	207907	22265	10001719-0023	10000	515010 - Health Service-City Match	15,212	15,161	(51)	16,371	16,266	(105)
NGFS	MTA	207907	22265	10001719-0023	10000	515710 - Dependent Coverage	39,930	39,794	(136)	42,972	42,695	(277)
NGFS	MTA	207907	22265	10001719-0023	10000	516010 - Dental Coverage	3,476	3,479	3	3,627	3,635	8
NGFS	MTA	207907	22265	10001719-0023	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	138678	22431	10012000-0003	14428	475414 - Transit Sustainability Fee	26,400	-	(26,400)	-	-	-
NGFS	MTA	138678	22431	10012000-0003	14428	475414 - Transit Sustainability Fee	-	-	-	45,708	-	(45,708)
NGFS	MTA	138678	22431	10012000-0004	14428	567000 - Bldgs,Struct&Imprv Proj-Budget	26,400	-	(26,400)	45,708	-	(45,708)
NGFS	MTA	138678	22431	10012000-0006	14428	475414 - Transit Sustainability Fee	-	26,400	26,400	-	-	-
NGFS	MTA	138678	22431	10012000-0006	14428	567000 - Bldgs,Struct&Imprv Proj-Budget	0	26,400	26,400	-	-	-
NGFS	MTA	138678	22431	10012000-0007	14428	475414 - Transit Sustainability Fee	-	-	-	0	45,708	45,708
NGFS	MTA	138678	22431	10012000-0007	14428	567000 - Bldgs,Struct&Imprv Proj-Budget	-	-	-	0	45,708	45,708
NGFS	MTA	138678	22431	10012001-0006	14429	475414 - Transit Sustainability Fee	691,196	-	(691,196)	-	-	-
NGFS	MTA	138678	22431	10012001-0006	14429	475414 - Transit Sustainability Fee	-	-	-	731,328	-	(731,328)
NGFS	MTA	138678	22431	10012001-0006	14429	567000 - Bldgs,Struct&Imprv Proj-Budget	691,196	-	(691,196)	731,328	-	(731,328)
NGFS	MTA	138678	22431	10012001-0008	14429	475414 - Transit Sustainability Fee	0	691,196	691,196	-	-	-
NGFS	MTA	138678	22431	10012001-0008	14429	567000 - Bldgs,Struct&Imprv Proj-Budget	0	691,196	691,196	-	-	-

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	138678	22431	10012001-0009	14429	475414 - Transit Sustainability Fee	-	-	-	0	731,328	731,328
NGFS	MTA	138678	22431	10012001-0009	14429	567000 - Bldgs,Struct&Imprv Proj-Budget	-	-	-	0	731,328	731,328
NGFS	MTA	138678	22455	10034129-0005	20560	495025 - ITI Fr 5M-MTA Transit Funds	402,500	-	(402,500)	732,500	-	(732,500)
NGFS	MTA	138678	22455	10034129-0007	20560	495025 - ITI Fr 5M-MTA Transit Funds	-	402,500	402,500	-	732,500	732,500
NGFS	MTA	138688	22305	10001721-0023	10000	520100 - Overhead Recovery	-	(1,610,868)	(1,610,868)	0	(1,640,606)	(1,640,606)
NGFS	MTA	138688	22305	10001721-0023	10000	579030 - MTA Division OH Cost Recover	(1,611,469)	-	1,611,469	(1,648,027)	-	1,648,027
NGFS	MTA	138688	22305	10001721-0023	10000	581210 - DT Technology Infrastructure	200,453	199,852	(601)	222,011	214,590	(7,421)
NGFS	MTA	149686	22260	10001724-0002	10000	515010 - Health Service-City Match	4,477	4,462	(15)	4,818	4,787	(31)
NGFS	MTA	149686	22260	10001724-0002	10000	515710 - Dependent Coverage	14,412	14,363	(49)	15,510	15,410	(100)
NGFS	MTA	149686	22260	10001724-0002	10000	516010 - Dental Coverage	1,225	1,226	1	1,278	1,281	3
NGFS	MTA	149686	22260	10001724-0002	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	149686	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	4,598,703	4,603,771	5,068	4,765,851	4,771,098	5,247
NGFS	MTA	149686	22260	10001724-0016	10000	513010 - Retire City Misc	667,289	668,040	751	668,288	669,041	753
NGFS	MTA	149686	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	281,110	281,423	313	293,004	293,328	324
NGFS	MTA	149686	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	67,700	67,773	73	70,120	70,197	77
NGFS	MTA	149686	22260	10001724-0016	10000	515010 - Health Service-City Match	119,913	119,519	(394)	128,295	127,470	(825)
NGFS	MTA	149686	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	34,001	34,039	38	35,229	35,268	39
NGFS	MTA	149686	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchPropC	12,679	12,693	14	13,137	13,152	15
NGFS	MTA	149686	22260	10001724-0016	10000	515710 - Dependent Coverage	530,693	528,903	(1,790)	568,157	564,480	(3,677)
NGFS	MTA	149686	22260	10001724-0016	10000	516010 - Dental Coverage	41,077	41,116	39	42,630	42,721	91
NGFS	MTA	149686	22260	10001724-0016	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	149686	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	15,272	15,278	6	15,833	15,837	4
NGFS	MTA	207852	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	688,360	695,031	6,671	739,566	746,474	6,908
NGFS	MTA	207852	22260	10001724-0016	10000	513010 - Retire City Misc	95,566	96,527	961	99,333	100,294	961
NGFS	MTA	207852	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	30,750	30,774	24	34,933	34,958	25
NGFS	MTA	207852	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	10,070	10,166	96	10,812	10,912	100
NGFS	MTA	207852	22260	10001724-0016	10000	515010 - Health Service-City Match	17,406	17,347	(59)	18,774	18,653	(121)
NGFS	MTA	207852	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	5,058	5,107	49	5,432	5,482	50
NGFS	MTA	207852	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchPropC	1,884	1,902	18	2,025	2,044	19
NGFS	MTA	207852	22260	10001724-0016	10000	515710 - Dependent Coverage	20,819	20,743	(76)	22,571	22,422	(149)
NGFS	MTA	207852	22260	10001724-0016	10000	516010 - Dental Coverage	2,218	2,220	2	2,327	2,331	4
NGFS	MTA	207852	22260	10001724-0016	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	207852	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	1,897	1,925	28	2,076	2,104	28
NGFS	MTA	207854	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	797,248	799,736	2,488	857,546	860,126	2,580
NGFS	MTA	207854	22260	10001724-0016	10000	513010 - Retire City Misc	111,735	112,096	361	116,321	116,682	361
NGFS	MTA	207854	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	86,116	86,270	154	89,856	90,015	159
NGFS	MTA	207854	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	20,143	20,178	35	21,015	21,051	36
NGFS	MTA	207854	22260	10001724-0016	10000	515010 - Health Service-City Match	26,153	26,067	(86)	28,145	27,967	(178)
NGFS	MTA	207854	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	10,116	10,135	19	10,557	10,578	21
NGFS	MTA	207854	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchPropC	3,773	3,780	7	3,937	3,944	7

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207854	22260	10001724-0016	10000	515710 - Dependent Coverage	106,422	106,067	(355)	114,537	113,797	(740)
NGFS	MTA	207854	22260	10001724-0016	10000	516010 - Dental Coverage	8,272	8,282	10	8,631	8,651	20
NGFS	MTA	207854	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	2,571	2,581	10	2,794	2,801	7
NGFS	MTA	207854	22260	10001724-0016	10000	579050 - MTA Overhead Cost Recovery	(17,000)	-	17,000	(17,000)	-	17,000
NGFS	MTA	207854	22260	10033100-0021	10000	501010 - Perm Salaries-Misc-Regular	305,799	307,072	1,273	324,128	325,452	1,324
NGFS	MTA	207854	22260	10033100-0021	10000	513010 - Retire City Misc	44,824	45,012	188	45,938	46,126	188
NGFS	MTA	207854	22260	10033100-0021	10000	514010 - Social Security (OASDI & HI)	18,959	19,038	79	20,096	20,178	82
NGFS	MTA	207854	22260	10033100-0021	10000	514020 - Social Sec-Medicare(HI Only)	4,432	4,452	20	4,700	4,717	17
NGFS	MTA	207854	22260	10033100-0021	10000	515010 - Health Service-City Match	7,135	7,112	(23)	7,679	7,631	(48)
NGFS	MTA	207854	22260	10033100-0021	10000	515020 - Retiree Health-Match-Prop B	2,227	2,236	9	2,360	2,372	12
NGFS	MTA	207854	22260	10033100-0021	10000	515030 - RetireeHlthCare-CityMatchProp(	832	836	4	882	886	4
NGFS	MTA	207854	22260	10033100-0021	10000	515710 - Dependent Coverage	40,590	40,454	(136)	43,685	43,403	(282)
NGFS	MTA	207854	22260	10033100-0021	10000	516010 - Dental Coverage	3,067	3,069	2	3,199	3,207	8
NGFS	MTA	207854	22260	10033100-0021	10000	519120 - Long Term Disability Insurance	1,254	1,259	5	1,329	1,333	4
NGFS	MTA	207855	22260	10001724-0016	10000	515010 - Health Service-City Match	38,867	38,749	(118)	40,823	40,557	(266)
NGFS	MTA	207855	22260	10001724-0016	10000	515710 - Dependent Coverage	294,220	293,226	(994)	312,660	310,634	(2,026)
NGFS	MTA	207855	22260	10001724-0016	10000	516010 - Dental Coverage	21,335	21,351	16	21,946	21,996	50
NGFS	MTA	207855	22260	10033100-0021	10000	515010 - Health Service-City Match	(1,421)	(1,415)	6	(1,529)	(1,519)	10
NGFS	MTA	207855	22260	10033100-0021	10000	515710 - Dependent Coverage	8,018	7,991	(27)	8,630	8,574	(56)
NGFS	MTA	207855	22260	10033100-0021	10000	516010 - Dental Coverage	434	433	(1)	451	453	2
NGFS	MTA	207856	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	5,405,440	5,409,370	3,930	5,652,432	5,660,307	7,875
NGFS	MTA	207856	22260	10001724-0016	10000	513010 - Retire City Misc	768,697	769,263	566	776,524	777,620	1,096
NGFS	MTA	207856	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	347,040	347,059	19	367,627	367,647	20
NGFS	MTA	207856	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	83,256	83,313	57	86,849	86,963	114
NGFS	MTA	207856	22260	10001724-0016	10000	515010 - Health Service-City Match	69,520	69,314	(206)	73,483	73,003	(480)
NGFS	MTA	207856	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	41,831	41,859	28	43,622	43,681	59
NGFS	MTA	207856	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	15,590	15,601	11	16,262	16,283	21
NGFS	MTA	207856	22260	10001724-0016	10000	515710 - Dependent Coverage	577,008	575,054	(1,954)	615,677	611,686	(3,991)
NGFS	MTA	207856	22260	10001724-0016	10000	516010 - Dental Coverage	41,419	41,445	26	42,788	42,885	97
NGFS	MTA	207856	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	22,174	22,191	17	23,164	23,197	33
NGFS	MTA	207856	22260	10033100-0021	10000	501010 - Perm Salaries-Misc-Regular	428,997	430,808	1,811	482,837	486,614	3,777
NGFS	MTA	207856	22260	10033100-0021	10000	513010 - Retire City Misc	59,710	59,970	260	65,208	65,733	525
NGFS	MTA	207856	22260	10033100-0021	10000	514020 - Social Sec-Medicare(HI Only)	6,221	6,247	26	7,000	7,055	55
NGFS	MTA	207856	22260	10033100-0021	10000	515010 - Health Service-City Match	(522)	(517)	5	(559)	(557)	2
NGFS	MTA	207856	22260	10033100-0021	10000	515020 - Retiree Health-Match-Prop B	3,124	3,137	13	3,518	3,546	28
NGFS	MTA	207856	22260	10033100-0021	10000	515030 - RetireeHlthCare-CityMatchProp(	1,165	1,170	5	1,311	1,321	10
NGFS	MTA	207856	22260	10033100-0021	10000	515710 - Dependent Coverage	43,003	42,857	(146)	46,282	45,984	(298)
NGFS	MTA	207856	22260	10033100-0021	10000	516010 - Dental Coverage	2,827	2,827	-	2,947	2,956	9
NGFS	MTA	207856	22260	10033100-0021	10000	519120 - Long Term Disability Insurance	1,758	1,766	8	1,981	1,997	16
NGFS	MTA	207857	22260	10001724-0016	10000	579050 - MTA Overhead Cost Recovery	(1,685,949)	(1,600,000)	85,949	(1,685,949)	(1,650,000)	35,949

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207859	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	3,047,707	3,048,099	392	3,188,115	3,188,521	406
NGFS	MTA	207859	22260	10001724-0016	10000	513010 - Retire City Misc	431,342	431,399	57	435,858	435,915	57
NGFS	MTA	207859	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	215,481	215,505	24	224,177	224,202	25
NGFS	MTA	207859	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	50,405	50,410	5	52,426	52,432	6
NGFS	MTA	207859	22260	10001724-0016	10000	515010 - Health Service-City Match	40,466	40,348	(118)	43,010	42,729	(281)
NGFS	MTA	207859	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	25,311	25,314	3	26,347	26,350	3
NGFS	MTA	207859	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchPropC	9,429	9,430	1	9,831	9,832	1
NGFS	MTA	207859	22260	10001724-0016	10000	515710 - Dependent Coverage	346,601	345,429	(1,172)	370,865	368,462	(2,403)
NGFS	MTA	207859	22260	10001724-0016	10000	516010 - Dental Coverage	24,860	24,877	17	25,763	25,821	58
NGFS	MTA	207859	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	12,487	12,489	2	13,070	13,071	1
NGFS	MTA	207860	22260	10001724-0021	10000	515010 - Health Service-City Match	217,978	217,245	(733)	233,485	231,978	(1,507)
NGFS	MTA	207860	22260	10001724-0021	10000	515710 - Dependent Coverage	648,941	646,782	(2,159)	694,092	689,591	(4,501)
NGFS	MTA	207860	22260	10001724-0021	10000	516010 - Dental Coverage	52,949	53,038	89	54,926	55,035	109
NGFS	MTA	207860	22260	10001724-0021	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	207860	22260	10033100-0021	10000	515010 - Health Service-City Match	18,126	18,065	(61)	19,507	19,381	(126)
NGFS	MTA	207860	22260	10033100-0021	10000	515710 - Dependent Coverage	54,169	53,989	(180)	58,299	57,921	(378)
NGFS	MTA	207860	22260	10033100-0021	10000	516010 - Dental Coverage	4,439	4,446	7	4,633	4,642	9
NGFS	MTA	207861	22260	10001724-0021	10000	579050 - MTA Overhead Cost Recovery	(46,615)	-	46,615	(46,615)	-	46,615
NGFS	MTA	149699	22260	10001724-0002	10000	515010 - Health Service-City Match	69,946	69,708	(238)	75,316	74,827	(489)
NGFS	MTA	149699	22260	10001724-0002	10000	515710 - Dependent Coverage	136,596	136,120	(476)	147,171	146,211	(960)
NGFS	MTA	149699	22260	10001724-0002	10000	516010 - Dental Coverage	12,577	12,587	10	13,135	13,158	23
NGFS	MTA	149699	22260	10001724-0002	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	149699	22260	10001724-0002	10000	581130 - GF-Con-Internal Audits	1,649,831	1,668,503	18,672	1,694,225	1,708,854	14,629
NGFS	MTA	159644	22260	10001724-0009	10000	515010 - Health Service-City Match	4,987	4,970	(17)	5,367	5,332	(35)
NGFS	MTA	159644	22260	10001724-0009	10000	515710 - Dependent Coverage	12,842	12,798	(44)	13,821	13,731	(90)
NGFS	MTA	159644	22260	10001724-0009	10000	516010 - Dental Coverage	1,104	1,105	1	1,152	1,154	2
NGFS	MTA	205662	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	2,631,298	2,638,308	7,010	2,761,223	2,768,481	7,258
NGFS	MTA	205662	22260	10001724-0009	10000	513010 - Retire City Misc	384,511	385,547	1,036	390,090	391,126	1,036
NGFS	MTA	205662	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	192,087	192,521	434	200,507	200,957	450
NGFS	MTA	205662	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	45,049	45,151	102	46,932	47,038	106
NGFS	MTA	205662	22260	10001724-0009	10000	515010 - Health Service-City Match	50,139	49,977	(162)	53,032	52,694	(338)
NGFS	MTA	205662	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	22,620	22,671	51	23,573	23,627	54
NGFS	MTA	205662	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchPropC	8,439	8,457	18	8,783	8,803	20
NGFS	MTA	205662	22260	10001724-0009	10000	515710 - Dependent Coverage	383,946	382,651	(1,295)	409,562	406,910	(2,652)
NGFS	MTA	205662	22260	10001724-0009	10000	516010 - Dental Coverage	27,661	27,691	30	28,577	28,645	68
NGFS	MTA	205662	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	4,612	4,634	22	4,928	4,952	24
NGFS	MTA	207886	22260	10001724-0002	10000	515010 - Health Service-City Match	16,267	16,212	(55)	17,506	17,394	(112)
NGFS	MTA	207886	22260	10001724-0002	10000	515710 - Dependent Coverage	23,693	23,610	(83)	25,496	25,332	(164)
NGFS	MTA	207886	22260	10001724-0002	10000	516010 - Dental Coverage	2,394	2,396	2	2,498	2,503	5
NGFS	MTA	207886	22260	10001724-0002	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26	
NGFS	MTA	207888	22260	10001724-0002	10000	515010 - Health Service-City Match	6,258	6,237	(21)	6,735	6,692	(43)	
NGFS	MTA	207888	22260	10001724-0002	10000	515710 - Dependent Coverage	11,106	11,068	(38)	11,952	11,875	(77)	
NGFS	MTA	207888	22260	10001724-0002	10000	516010 - Dental Coverage	1,026	1,027	1	1,071	1,073	2	
NGFS	MTA	207888	22260	10001724-0023	10000	515010 - Health Service-City Match	6,258	6,237	(21)	6,735	6,692	(43)	
NGFS	MTA	207888	22260	10001724-0023	10000	515710 - Dependent Coverage	11,106	11,068	(38)	11,952	11,875	(77)	
NGFS	MTA	207888	22260	10001724-0023	10000	516010 - Dental Coverage	1,026	1,027	1	1,071	1,073	2	
NGFS	MTA	207889	22260	10001724-0002	10000	515010 - Health Service-City Match	33,731	33,617	(114)	35,964	35,733	(231)	
NGFS	MTA	207889	22260	10001724-0002	10000	515710 - Dependent Coverage	55,013	54,822	(191)	57,873	57,498	(375)	
NGFS	MTA	207889	22260	10001724-0002	10000	516010 - Dental Coverage	5,256	5,261	5	5,382	5,392	10	
NGFS	MTA	207889	22260	10001724-0002	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)	
NGFS	MTA	207889	22260	10001724-0016	10000	515010 - Health Service-City Match	4,987	4,970	(17)	5,367	5,332	(35)	
NGFS	MTA	207889	22260	10001724-0016	10000	515710 - Dependent Coverage	12,842	12,798	(44)	13,821	13,731	(90)	
NGFS	MTA	207889	22260	10001724-0016	10000	516010 - Dental Coverage	1,104	1,105	1	1,152	1,154	2	
NGFS	MTA	207890	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	51,582	54,772	3,190	105,445	110,411	4,966	
NGFS	MTA	207890	22260	10001724-0009	10000	513010 - Retire City Misc	3,939	4,405	466	11,302	11,998	696	
NGFS	MTA	207890	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	3,198	3,395	197	6,538	6,846	308	
NGFS	MTA	207890	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	746	795	49	1,530	1,600	70	
NGFS	MTA	207890	22260	10001724-0009	10000	515010 - Health Service-City Match	(1,925)	(1,917)	8	(2,073)	(2,056)	17	
NGFS	MTA	207890	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	375	397	22	767	805	38	
NGFS	MTA	207890	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchPropC	142	151	9	287	301	14	
NGFS	MTA	207890	22260	10001724-0009	10000	515710 - Dependent Coverage	(2,479)	(2,472)	7	(2,667)	(2,650)	17	
NGFS	MTA	207890	22260	10001724-0009	10000	516010 - Dental Coverage	(401)	(402)	(1)	(421)	(418)	3	
NGFS	MTA	207890	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	(360)	(348)	12	(160)	(141)	19	
NGFS	MTA	207890	22305	10001724-0009	10000	520100 - Overhead Recovery	0	(476,081)	(476,081)	0	(476,081)	(476,081)	(476,081)
NGFS	MTA	207890	22305	10001724-0009	10000	579030 - MTA Division OH Cost Recover	(476,081)	-	476,081	(476,081)	-	476,081	
NGFS	MTA	207891	22260	10001724-0002	10000	515010 - Health Service-City Match	108,339	107,976	(363)	116,061	115,307	(754)	
NGFS	MTA	207891	22260	10001724-0002	10000	515710 - Dependent Coverage	492,904	491,240	(1,664)	528,311	524,913	(3,398)	
NGFS	MTA	207891	22260	10001724-0002	10000	516010 - Dental Coverage	38,873	38,902	29	40,399	40,492	93	
NGFS	MTA	207892	22260	10001724-0002	10000	515010 - Health Service-City Match	23,198	23,120	(78)	24,966	24,806	(160)	
NGFS	MTA	207892	22260	10001724-0002	10000	515710 - Dependent Coverage	72,582	72,335	(247)	78,112	77,609	(503)	
NGFS	MTA	207892	22260	10001724-0002	10000	516010 - Dental Coverage	6,122	6,127	5	6,388	6,403	15	
NGFS	MTA	207892	22260	10001724-0002	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)	
NGFS	MTA	207893	22260	10001724-0002	10000	515010 - Health Service-City Match	25,422	25,336	(86)	27,360	27,183	(177)	
NGFS	MTA	207893	22260	10001724-0002	10000	515710 - Dependent Coverage	66,060	65,834	(226)	71,094	70,635	(459)	
NGFS	MTA	207893	22260	10001724-0002	10000	516010 - Dental Coverage	5,657	5,661	4	5,903	5,915	12	
NGFS	MTA	207895	22260	10001724-0023	10000	515010 - Health Service-City Match	8,419	8,390	(29)	9,061	9,002	(59)	
NGFS	MTA	207895	22260	10001724-0023	10000	515710 - Dependent Coverage	39,802	39,668	(134)	42,836	42,560	(276)	
NGFS	MTA	207895	22260	10001724-0023	10000	516010 - Dental Coverage	3,126	3,128	2	3,262	3,270	8	
NGFS	MTA	210667	22260	10001724-0002	10000	515010 - Health Service-City Match	4,477	4,462	(15)	4,818	4,787	(31)	
NGFS	MTA	210667	22260	10001724-0002	10000	515710 - Dependent Coverage	14,412	14,363	(49)	15,510	15,410	(100)	

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	210667	22260	10001724-0002	10000	516010 - Dental Coverage	1,225	1,226	1	1,278	1,281	3
NGFS	MTA	210667	22260	10001724-0002	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	210667	22260	10001724-0023	10000	515010 - Health Service-City Match	4,987	4,970	(17)	5,367	5,332	(35)
NGFS	MTA	210667	22260	10001724-0023	10000	515710 - Dependent Coverage	12,842	12,798	(44)	13,821	13,731	(90)
NGFS	MTA	210667	22260	10001724-0023	10000	516010 - Dental Coverage	1,104	1,105	1	1,152	1,154	2
NGFS	MTA	210668	22260	10001724-0002	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,664	(70)
NGFS	MTA	210668	22260	10001724-0002	10000	515710 - Dependent Coverage	25,684	25,596	(88)	27,642	27,462	(180)
NGFS	MTA	210668	22260	10001724-0002	10000	516010 - Dental Coverage	2,208	2,210	2	2,304	2,308	4
NGFS	MTA	210668	22260	10001724-0023	10000	515010 - Health Service-City Match	69,675	69,440	(235)	74,989	74,503	(486)
NGFS	MTA	210668	22260	10001724-0023	10000	515710 - Dependent Coverage	239,912	239,097	(815)	258,198	256,532	(1,666)
NGFS	MTA	210668	22260	10001724-0023	10000	516010 - Dental Coverage	19,619	19,635	16	20,474	20,517	43
NGFS	MTA	210669	22260	10001724-0002	10000	515010 - Health Service-City Match	218,315	217,583	(732)	232,701	231,192	(1,509)
NGFS	MTA	210669	22260	10001724-0002	10000	515710 - Dependent Coverage	950,296	947,078	(3,218)	1,013,736	1,007,224	(6,512)
NGFS	MTA	210669	22260	10001724-0002	10000	516010 - Dental Coverage	75,767	75,819	52	78,365	78,555	190
NGFS	MTA	210669	22260	10001724-0002	10000	519110 - Flexible Benefit Package	55,040	54,850	(190)	59,230	58,850	(380)
NGFS	MTA	210670	22260	10001724-0023	10000	515010 - Health Service-City Match	16,232	16,177	(55)	17,469	17,356	(113)
NGFS	MTA	210670	22260	10001724-0023	10000	515710 - Dependent Coverage	36,790	36,664	(126)	39,594	39,337	(257)
NGFS	MTA	210670	22260	10001724-0023	10000	516010 - Dental Coverage	3,234	3,237	3	3,375	3,381	6
NGFS	MTA	149704	22260	10001724-0006	10000	515010 - Health Service-City Match	11,136	11,099	(37)	11,984	11,908	(76)
NGFS	MTA	149704	22260	10001724-0006	10000	515710 - Dependent Coverage	23,856	23,774	(82)	25,673	25,507	(166)
NGFS	MTA	149704	22260	10001724-0006	10000	516010 - Dental Coverage	2,191	2,193	2	2,286	2,291	5
NGFS	MTA	149704	22260	10001724-0006	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	149705	22260	10001724-0006	10000	515010 - Health Service-City Match	14,311	14,263	(48)	15,401	15,302	(99)
NGFS	MTA	149705	22260	10001724-0006	10000	515710 - Dependent Coverage	36,375	36,251	(124)	39,146	38,894	(252)
NGFS	MTA	149705	22260	10001724-0006	10000	516010 - Dental Coverage	3,192	3,195	3	3,330	3,338	8
NGFS	MTA	149705	22260	10001724-0006	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	149706	22260	10001724-0005	10000	515010 - Health Service-City Match	20,412	20,343	(69)	21,967	21,826	(141)
NGFS	MTA	149706	22260	10001724-0005	10000	515710 - Dependent Coverage	46,863	46,703	(160)	50,433	50,108	(325)
NGFS	MTA	149706	22260	10001724-0005	10000	516010 - Dental Coverage	4,168	4,172	4	4,350	4,359	9
NGFS	MTA	149706	22260	10001724-0005	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	149707	22260	10001724-0005	10000	515010 - Health Service-City Match	6,306	6,285	(21)	6,787	6,743	(44)
NGFS	MTA	149707	22260	10001724-0005	10000	515710 - Dependent Coverage	8,053	8,025	(28)	8,665	8,610	(55)
NGFS	MTA	149707	22260	10001724-0005	10000	516010 - Dental Coverage	855	856	1	892	894	2
NGFS	MTA	149707	22260	10001724-0005	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	149708	22260	10001724-0002	10000	515010 - Health Service-City Match	4,477	4,462	(15)	4,818	4,787	(31)
NGFS	MTA	149708	22260	10001724-0002	10000	515710 - Dependent Coverage	14,412	14,363	(49)	15,510	15,410	(100)
NGFS	MTA	149708	22260	10001724-0002	10000	516010 - Dental Coverage	1,225	1,226	1	1,278	1,281	3
NGFS	MTA	149708	22260	10001724-0002	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	149708	22260	10001724-0006	10000	515010 - Health Service-City Match	82,428	82,152	(276)	88,419	87,849	(570)
NGFS	MTA	149708	22260	10001724-0006	10000	515710 - Dependent Coverage	257,063	256,190	(873)	275,486	273,714	(1,772)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	149708	22260	10001724-0006	10000	516010 - Dental Coverage	21,448	21,465	17	22,292	22,342	50
NGFS	MTA	149708	22260	10001724-0006	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	MTA	149708	22260	10001724-0006	10000	579050 - MTA Overhead Cost Recovery	(202,239)	-	202,239	(202,239)	-	202,239
NGFS	MTA	149709	22260	10001724-0002	10000	515010 - Health Service-City Match	42,032	41,889	(143)	45,233	44,942	(291)
NGFS	MTA	149709	22260	10001724-0002	10000	515710 - Dependent Coverage	52,391	52,204	(187)	56,379	56,012	(367)
NGFS	MTA	149709	22260	10001724-0002	10000	516010 - Dental Coverage	5,610	5,614	4	5,851	5,864	13
NGFS	MTA	149709	22260	10001724-0002	10000	519110 - Flexible Benefit Package	27,520	27,425	(95)	29,615	29,425	(190)
NGFS	MTA	149709	22260	10001724-0004	10000	515010 - Health Service-City Match	4,477	4,462	(15)	4,818	4,787	(31)
NGFS	MTA	149709	22260	10001724-0004	10000	515710 - Dependent Coverage	14,412	14,363	(49)	15,510	15,410	(100)
NGFS	MTA	149709	22260	10001724-0004	10000	516010 - Dental Coverage	1,225	1,226	1	1,278	1,281	3
NGFS	MTA	149709	22260	10001724-0004	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	149712	22260	10001724-0007	10000	515010 - Health Service-City Match	11,937	11,897	(40)	12,847	12,765	(82)
NGFS	MTA	149712	22260	10001724-0007	10000	515710 - Dependent Coverage	16,686	16,628	(58)	17,956	17,841	(115)
NGFS	MTA	149712	22260	10001724-0007	10000	516010 - Dental Coverage	1,683	1,685	2	1,757	1,761	4
NGFS	MTA	149712	22260	10001724-0007	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	149715	22260	10001724-0006	10000	509010 - Premium Pay - Misc	1,123,017	788,885	(334,132)	1,139,723	788,885	(350,838)
NGFS	MTA	149715	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	1,712,835	1,692,119	(20,716)	1,766,940	1,745,188	(21,752)
NGFS	MTA	149715	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	404,852	400,007	(4,845)	417,506	412,419	(5,087)
NGFS	MTA	149715	22260	10001724-0006	10000	515010 - Health Service-City Match	1,172,541	1,168,601	(3,940)	1,261,931	1,253,772	(8,159)
NGFS	MTA	149715	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	203,374	200,940	(2,434)	209,731	207,175	(2,556)
NGFS	MTA	149715	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchPropC	75,833	74,925	(908)	78,203	77,250	(953)
NGFS	MTA	149715	22260	10001724-0006	10000	515710 - Dependent Coverage	4,726,483	4,710,597	(15,886)	5,086,811	5,053,909	(32,902)
NGFS	MTA	149715	22260	10001724-0006	10000	516010 - Dental Coverage	379,441	379,812	371	396,021	396,778	757
NGFS	MTA	149715	22260	10001724-0006	10000	579050 - MTA Overhead Cost Recovery	(365,838)	-	365,838	(365,838)	-	365,838
NGFS	MTA	149716	22260	10001724-0007	10000	509010 - Premium Pay - Misc	5,060,210	3,558,904	(1,501,306)	5,135,277	3,558,904	(1,576,373)
NGFS	MTA	149716	22260	10001724-0007	10000	514010 - Social Security (OASDI & HI)	2,393,078	2,299,997	(93,081)	2,465,111	2,367,376	(97,735)
NGFS	MTA	149716	22260	10001724-0007	10000	514020 - Social Sec-Medicare(HI Only)	566,786	545,017	(21,769)	583,632	560,775	(22,857)
NGFS	MTA	149716	22260	10001724-0007	10000	515010 - Health Service-City Match	1,453,371	1,448,487	(4,884)	1,564,171	1,554,057	(10,114)
NGFS	MTA	149716	22260	10001724-0007	10000	515020 - Retiree Health-Match-Prop B	284,723	273,787	(10,936)	293,184	281,702	(11,482)
NGFS	MTA	149716	22260	10001724-0007	10000	515030 - RetireeHlthCare-CityMatchPropC	106,166	102,088	(4,078)	109,321	105,040	(4,281)
NGFS	MTA	149716	22260	10001724-0007	10000	515710 - Dependent Coverage	5,858,498	5,838,808	(19,690)	6,305,127	6,264,345	(40,782)
NGFS	MTA	149716	22260	10001724-0007	10000	516010 - Dental Coverage	470,318	470,779	461	490,870	491,808	938
NGFS	MTA	149716	22260	10033100-0007	10000	515010 - Health Service-City Match	29,856	29,755	(101)	32,132	31,924	(208)
NGFS	MTA	149716	22260	10033100-0007	10000	515710 - Dependent Coverage	120,347	119,943	(404)	129,522	128,684	(838)
NGFS	MTA	149716	22260	10033100-0007	10000	516010 - Dental Coverage	9,661	9,671	10	10,084	10,103	19
NGFS	MTA	149718	22260	10001724-0006	10000	509010 - Premium Pay - Misc	1,285,136	902,769	(382,367)	1,304,255	902,769	(401,486)
NGFS	MTA	149718	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	2,150,558	2,126,851	(23,707)	2,218,553	2,193,661	(24,892)
NGFS	MTA	149718	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	508,275	502,731	(5,544)	524,177	518,355	(5,822)
NGFS	MTA	149718	22260	10001724-0006	10000	515010 - Health Service-City Match	1,475,576	1,470,617	(4,959)	1,588,068	1,577,799	(10,269)
NGFS	MTA	149718	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	255,329	252,544	(2,785)	263,317	260,393	(2,924)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	149718	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProp	95,207	94,168	(1,039)	98,185	97,095	(1,090)
NGFS	MTA	149718	22260	10001724-0006	10000	515710 - Dependent Coverage	5,948,006	5,928,015	(19,991)	6,401,459	6,360,054	(41,405)
NGFS	MTA	149718	22260	10001724-0006	10000	516010 - Dental Coverage	477,504	477,971	467	498,369	499,322	953
NGFS	MTA	149720	22260	10001724-0005	10000	509010 - Premium Pay - Misc	1,641,227	1,152,912	(488,315)	1,665,642	1,152,912	(512,730)
NGFS	MTA	149720	22260	10001724-0005	10000	514010 - Social Security (OASDI & HI)	2,371,198	2,340,922	(30,276)	2,445,584	2,413,795	(31,789)
NGFS	MTA	149720	22260	10001724-0005	10000	514020 - Social Sec-Medicare(HI Only)	560,183	553,102	(7,081)	577,580	570,145	(7,435)
NGFS	MTA	149720	22260	10001724-0005	10000	515010 - Health Service-City Match	1,616,644	1,611,211	(5,433)	1,739,890	1,728,641	(11,249)
NGFS	MTA	149720	22260	10001724-0005	10000	515020 - Retiree Health-Match-Prop B	281,406	277,849	(3,557)	290,145	286,410	(3,735)
NGFS	MTA	149720	22260	10001724-0005	10000	515030 - RetireeHlthCare-CityMatchProp	104,927	103,601	(1,326)	108,186	106,793	(1,393)
NGFS	MTA	149720	22260	10001724-0005	10000	515710 - Dependent Coverage	6,516,646	6,494,745	(21,901)	7,013,451	6,968,087	(45,364)
NGFS	MTA	149720	22260	10001724-0005	10000	516010 - Dental Coverage	523,155	523,666	511	546,015	547,058	1,043
NGFS	MTA	149721	22260	10001724-0005	10000	509010 - Premium Pay - Misc	1,483,653	1,042,221	(441,432)	1,505,725	1,042,221	(463,504)
NGFS	MTA	149721	22260	10001724-0005	10000	514010 - Social Security (OASDI & HI)	1,898,657	1,871,288	(27,369)	1,957,738	1,929,001	(28,737)
NGFS	MTA	149721	22260	10001724-0005	10000	514020 - Social Sec-Medicare(HI Only)	449,652	443,251	(6,401)	463,470	456,749	(6,721)
NGFS	MTA	149721	22260	10001724-0005	10000	515010 - Health Service-City Match	1,276,662	1,272,373	(4,289)	1,373,991	1,365,107	(8,884)
NGFS	MTA	149721	22260	10001724-0005	10000	515020 - Retiree Health-Match-Prop B	225,880	222,665	(3,215)	232,822	229,446	(3,376)
NGFS	MTA	149721	22260	10001724-0005	10000	515030 - RetireeHlthCare-CityMatchProp	84,225	83,026	(1,199)	86,813	85,554	(1,259)
NGFS	MTA	149721	22260	10001724-0005	10000	515710 - Dependent Coverage	5,146,194	5,128,898	(17,296)	5,538,519	5,502,696	(35,823)
NGFS	MTA	149721	22260	10001724-0005	10000	516010 - Dental Coverage	413,135	413,539	404	431,187	432,012	825
NGFS	MTA	149722	22260	10001724-0002	10000	579050 - MTA Overhead Cost Recovery	(253,349)	-	253,349	(253,349)	-	253,349
NGFS	MTA	149723	22260	10001724-0006	10000	509010 - Premium Pay - Misc	2,834,465	1,991,125	(843,340)	2,876,632	1,991,125	(885,507)
NGFS	MTA	149723	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	2,929,128	2,876,841	(52,287)	3,021,484	2,966,583	(54,901)
NGFS	MTA	149723	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	691,495	679,267	(12,228)	713,095	700,255	(12,840)
NGFS	MTA	149723	22260	10001724-0006	10000	515010 - Health Service-City Match	1,994,280	1,987,578	(6,702)	2,146,316	2,132,438	(13,878)
NGFS	MTA	149723	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	347,368	341,225	(6,143)	358,219	351,769	(6,450)
NGFS	MTA	149723	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProp	129,524	127,233	(2,291)	133,569	131,164	(2,405)
NGFS	MTA	149723	22260	10001724-0006	10000	515710 - Dependent Coverage	8,038,886	8,011,868	(27,018)	8,651,740	8,595,780	(55,960)
NGFS	MTA	149723	22260	10001724-0006	10000	516010 - Dental Coverage	645,360	645,990	630	673,559	674,847	1,288
NGFS	MTA	149723	22260	10001724-0006	10000	579050 - MTA Overhead Cost Recovery	(250,000)	-	250,000	(250,000)	-	250,000
NGFS	MTA	154645	22260	10001724-0002	10000	515010 - Health Service-City Match	198,380	197,723	(657)	212,494	211,119	(1,375)
NGFS	MTA	154645	22260	10001724-0002	10000	515710 - Dependent Coverage	776,373	773,742	(2,631)	831,560	826,181	(5,379)
NGFS	MTA	154645	22260	10001724-0002	10000	516010 - Dental Coverage	61,851	61,900	49	64,225	64,362	137
NGFS	MTA	154645	22260	10001724-0002	10000	519110 - Flexible Benefit Package	44,032	43,880	(152)	47,384	47,080	(304)
NGFS	MTA	154645	22260	10001724-0009	10000	515010 - Health Service-City Match	4,477	4,462	(15)	4,818	4,787	(31)
NGFS	MTA	154645	22260	10001724-0009	10000	515710 - Dependent Coverage	14,412	14,363	(49)	15,510	15,410	(100)
NGFS	MTA	154645	22260	10001724-0009	10000	516010 - Dental Coverage	1,225	1,226	1	1,278	1,281	3
NGFS	MTA	154645	22260	10001724-0009	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	154646	22260	10001724-0002	10000	515010 - Health Service-City Match	13,431	13,386	(45)	14,454	14,361	(93)
NGFS	MTA	154646	22260	10001724-0002	10000	515710 - Dependent Coverage	43,236	43,089	(147)	46,530	46,230	(300)
NGFS	MTA	154646	22260	10001724-0002	10000	516010 - Dental Coverage	3,675	3,678	3	3,834	3,843	9

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	154646	22260	10001724-0002	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	208670	22260	10001724-0007	10000	515010 - Health Service-City Match	174,632	174,047	(585)	186,824	185,610	(1,214)
NGFS	MTA	208670	22260	10001724-0007	10000	515710 - Dependent Coverage	818,528	815,766	(2,762)	876,427	870,790	(5,637)
NGFS	MTA	208670	22260	10001724-0007	10000	516010 - Dental Coverage	64,338	64,385	47	66,792	66,946	154
NGFS	MTA	208670	22260	10033100-0007	10000	515010 - Health Service-City Match	21,462	21,390	(72)	23,100	22,950	(150)
NGFS	MTA	208670	22260	10033100-0007	10000	515710 - Dependent Coverage	97,842	97,512	(330)	105,300	104,622	(678)
NGFS	MTA	208670	22260	10033100-0007	10000	516010 - Dental Coverage	7,710	7,716	6	8,046	8,064	18
NGFS	MTA	149725	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	3,146,945	(1,841,554)	(4,988,499)	3,498,806	(1,642,730)	(5,141,536)
NGFS	MTA	149725	22260	10001724-0002	10000	513010 - Retire City Misc	436,133	(306,155)	(742,288)	470,446	(269,421)	(739,867)
NGFS	MTA	149725	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	352,564	43,277	(309,287)	377,351	58,576	(318,775)
NGFS	MTA	149725	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	90,199	17,866	(72,333)	95,294	20,741	(74,553)
NGFS	MTA	149725	22260	10001724-0002	10000	515010 - Health Service-City Match	81,743	(67,632)	(149,375)	86,420	(79,047)	(165,467)
NGFS	MTA	149725	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	45,314	8,978	(36,336)	47,870	10,420	(37,450)
NGFS	MTA	149725	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchPropC	16,892	3,343	(13,549)	17,860	3,896	(13,964)
NGFS	MTA	149725	22260	10001724-0002	10000	515710 - Dependent Coverage	304,513	(284,502)	(589,015)	321,554	(330,817)	(652,371)
NGFS	MTA	149725	22260	10001724-0002	10000	516010 - Dental Coverage	25,193	(21,996)	(47,189)	25,802	(24,954)	(50,756)
NGFS	MTA	149725	22260	10001724-0002	10000	519110 - Flexible Benefit Package	66,048	65,820	(228)	71,076	70,620	(456)
NGFS	MTA	149725	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	2,802	(17,651)	(20,453)	3,896	(17,185)	(21,081)
NGFS	MTA	149725	22260	10001724-0007	10000	515010 - Health Service-City Match	121,618	121,210	(408)	130,900	130,050	(850)
NGFS	MTA	149725	22260	10001724-0007	10000	515710 - Dependent Coverage	554,438	552,568	(1,870)	596,700	592,858	(3,842)
NGFS	MTA	149725	22260	10001724-0007	10000	516010 - Dental Coverage	43,690	43,724	34	45,594	45,696	102
NGFS	MTA	149725	22260	10033100-0007	10000	515010 - Health Service-City Match	14,308	14,260	(48)	15,400	15,300	(100)
NGFS	MTA	149725	22260	10033100-0007	10000	515710 - Dependent Coverage	65,228	65,008	(220)	70,200	69,748	(452)
NGFS	MTA	149725	22260	10033100-0007	10000	516010 - Dental Coverage	5,140	5,144	4	5,364	5,376	12
NGFS	MTA	207901	22260	10001724-0002	10000	579050 - MTA Overhead Cost Recovery	(475,000)	-	475,000	(475,000)	-	475,000
NGFS	MTA	207903	22260	10001724-0002	10000	579050 - MTA Overhead Cost Recovery	(14,000)	-	14,000	(14,000)	-	14,000
NGFS	MTA	207976	22260	10001724-0002	10000	515010 - Health Service-City Match	59,740	59,540	(200)	64,300	63,882	(418)
NGFS	MTA	207976	22260	10001724-0002	10000	515710 - Dependent Coverage	265,139	264,243	(896)	285,348	283,512	(1,836)
NGFS	MTA	207976	22260	10001724-0002	10000	516010 - Dental Coverage	21,012	21,027	15	21,926	21,976	50
NGFS	MTA	207976	22260	10001724-0002	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	207976	22260	10001724-0007	10000	509010 - Premium Pay - Misc	240,445	245,719	5,274	240,445	245,732	5,287
NGFS	MTA	207976	22260	10001724-0007	10000	514010 - Social Security (OASDI & HI)	427,845	428,172	327	441,376	441,704	328
NGFS	MTA	207976	22260	10001724-0007	10000	514020 - Social Sec-Medicare(HI Only)	100,077	100,153	76	103,209	103,286	77
NGFS	MTA	207976	22260	10001724-0007	10000	515010 - Health Service-City Match	303,053	302,036	(1,017)	325,351	323,277	(2,074)
NGFS	MTA	207976	22260	10001724-0007	10000	515020 - Retiree Health-Match-Prop B	50,272	50,310	38	51,837	51,876	39
NGFS	MTA	207976	22260	10001724-0007	10000	515030 - RetireeHlthCare-CityMatchPropC	18,763	18,777	14	19,339	19,353	14
NGFS	MTA	207976	22260	10001724-0007	10000	515710 - Dependent Coverage	470,981	469,362	(1,619)	503,689	500,450	(3,239)
NGFS	MTA	207976	22260	10001724-0007	10000	516010 - Dental Coverage	45,040	45,083	43	46,771	46,860	89
NGFS	MTA	207976	22260	10001724-0007	10000	545310 - Uniforms	78,880	86,824	7,944	79,000	86,989	7,989
NGFS	MTA	207976	22260	10033100-0007	10000	515010 - Health Service-City Match	66,735	66,511	(224)	71,821	71,364	(457)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207976	22260	10033100-0007	10000	515710 - Dependent Coverage	86,728	86,428	(300)	93,331	92,731	(600)
NGFS	MTA	207976	22260	10033100-0007	10000	516010 - Dental Coverage	8,730	8,738	8	9,114	9,130	16
NGFS	MTA	207977	22260	10001724-0002	10000	515010 - Health Service-City Match	156,337	155,813	(524)	167,344	166,258	(1,086)
NGFS	MTA	207977	22260	10001724-0002	10000	515710 - Dependent Coverage	696,977	694,620	(2,357)	746,438	741,641	(4,797)
NGFS	MTA	207977	22260	10001724-0002	10000	516010 - Dental Coverage	55,202	55,241	39	57,321	57,457	136
NGFS	MTA	207977	22260	10001724-0002	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	186649	22260	10001724-0004	10000	515010 - Health Service-City Match	(2,116)	(2,109)	7	(2,278)	(2,263)	15
NGFS	MTA	186649	22260	10001724-0004	10000	515710 - Dependent Coverage	(8,346)	(8,318)	28	(8,982)	(8,924)	58
NGFS	MTA	186649	22260	10001724-0004	10000	516010 - Dental Coverage	(667)	(668)	(1)	(696)	(698)	(2)
NGFS	MTA	186650	22260	10001724-0004	10000	515010 - Health Service-City Match	21,373	21,302	(71)	23,002	22,855	(147)
NGFS	MTA	186650	22260	10001724-0004	10000	515710 - Dependent Coverage	55,057	54,869	(188)	59,251	58,870	(381)
NGFS	MTA	186650	22260	10001724-0004	10000	516010 - Dental Coverage	4,787	4,790	3	4,995	5,006	11
NGFS	MTA	186650	22260	10001724-0004	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	186651	22260	10001724-0004	10000	509010 - Premium Pay - Misc	2,053,702	1,442,663	(611,039)	2,084,254	1,442,663	(641,591)
NGFS	MTA	186651	22260	10001724-0004	10000	514010 - Social Security (OASDI & HI)	1,168,200	1,130,316	(37,884)	1,201,473	1,161,694	(39,779)
NGFS	MTA	186651	22260	10001724-0004	10000	514020 - Social Sec-Medicare(HI Only)	278,462	269,602	(8,860)	286,164	276,861	(9,303)
NGFS	MTA	186651	22260	10001724-0004	10000	515010 - Health Service-City Match	680,669	678,382	(2,287)	732,561	727,824	(4,737)
NGFS	MTA	186651	22260	10001724-0004	10000	515020 - Retiree Health-Match-Prop B	139,883	135,432	(4,451)	143,751	139,078	(4,673)
NGFS	MTA	186651	22260	10001724-0004	10000	515030 - RetireeHlthCare-CityMatchPropC	52,158	50,498	(1,660)	53,600	51,857	(1,743)
NGFS	MTA	186651	22260	10001724-0004	10000	515710 - Dependent Coverage	2,740,124	2,730,913	(9,211)	2,949,020	2,929,946	(19,074)
NGFS	MTA	186651	22260	10001724-0004	10000	516010 - Dental Coverage	220,044	220,259	215	229,659	230,099	440
NGFS	MTA	186651	22260	10001724-0004	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	186651	22260	10001724-0004	10000	545310 - Uniforms	0	394,044	394,044	-	-	-
NGFS	MTA	207846	22260	10001724-0011	10000	501010 - Perm Salaries-Misc-Regular	3,439,340	3,452,789	13,449	3,583,683	3,602,709	19,026
NGFS	MTA	207846	22260	10001724-0011	10000	513010 - Retire City Misc	511,584	513,586	2,002	515,499	518,234	2,735
NGFS	MTA	207846	22260	10001724-0011	10000	514010 - Social Security (OASDI & HI)	311,314	312,146	832	320,265	321,444	1,179
NGFS	MTA	207846	22260	10001724-0011	10000	514020 - Social Sec-Medicare(HI Only)	72,824	73,018	194	74,911	75,187	276
NGFS	MTA	207846	22260	10001724-0011	10000	515010 - Health Service-City Match	92,142	91,847	(295)	98,454	97,818	(636)
NGFS	MTA	207846	22260	10001724-0011	10000	515020 - Retiree Health-Match-Prop B	36,564	36,662	98	37,622	37,761	139
NGFS	MTA	207846	22260	10001724-0011	10000	515030 - RetireeHlthCare-CityMatchPropC	13,650	13,684	34	14,017	14,071	54
NGFS	MTA	207846	22260	10001724-0011	10000	515710 - Dependent Coverage	516,738	514,997	(1,741)	553,307	549,723	(3,584)
NGFS	MTA	207846	22260	10001724-0011	10000	516010 - Dental Coverage	38,587	38,621	34	40,039	40,126	87
NGFS	MTA	207846	22260	10001724-0011	10000	519120 - Long Term Disability Insurance	13,118	13,173	55	13,678	13,759	81
NGFS	MTA	207846	22260	10001724-0011	10000	579050 - MTA Overhead Cost Recovery	(56,856)	-	56,856	(56,856)	-	56,856
NGFS	MTA	207848	22260	10001724-0011	10000	501010 - Perm Salaries-Misc-Regular	609,591	617,190	7,599	636,953	652,734	15,781
NGFS	MTA	207848	22260	10001724-0011	10000	513010 - Retire City Misc	89,973	91,097	1,124	90,899	93,153	2,254
NGFS	MTA	207848	22260	10001724-0011	10000	514010 - Social Security (OASDI & HI)	49,008	49,479	471	50,705	51,684	979
NGFS	MTA	207848	22260	10001724-0011	10000	514020 - Social Sec-Medicare(HI Only)	11,463	11,571	108	11,859	12,086	227
NGFS	MTA	207848	22260	10001724-0011	10000	515010 - Health Service-City Match	13,392	13,348	(44)	14,414	14,321	(93)
NGFS	MTA	207848	22260	10001724-0011	10000	515020 - Retiree Health-Match-Prop B	5,756	5,811	55	5,956	6,069	113

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207848	22260	10001724-0011	10000	515030 - RetireeHlthCare-CityMatchProp(	2,148	2,168	20	2,219	2,264	45
NGFS	MTA	207848	22260	10001724-0011	10000	515710 - Dependent Coverage	84,161	83,883	(278)	90,578	89,991	(587)
NGFS	MTA	207848	22260	10001724-0011	10000	516010 - Dental Coverage	6,202	6,207	5	6,471	6,486	15
NGFS	MTA	207848	22260	10001724-0011	10000	519120 - Long Term Disability Insurance	2,496	2,528	32	2,609	2,677	68
NGFS	MTA	207849	22260	10001724-0011	10000	501010 - Perm Salaries-Misc-Regular	665,847	681,023	15,176	698,113	713,829	15,716
NGFS	MTA	207849	22260	10001724-0011	10000	513010 - Retire City Misc	98,028	100,288	2,260	99,381	101,641	2,260
NGFS	MTA	207849	22260	10001724-0011	10000	514010 - Social Security (OASDI & HI)	42,712	43,652	940	44,711	45,687	976
NGFS	MTA	207849	22260	10001724-0011	10000	514020 - Social Sec-Medicare(HI Only)	9,989	10,209	220	10,457	10,685	228
NGFS	MTA	207849	22260	10001724-0011	10000	515010 - Health Service-City Match	14,739	14,686	(53)	15,859	15,760	(99)
NGFS	MTA	207849	22260	10001724-0011	10000	515020 - Retiree Health-Match-Prop B	5,017	5,129	112	5,251	5,367	116
NGFS	MTA	207849	22260	10001724-0011	10000	515030 - RetireeHlthCare-CityMatchProp(	1,871	1,911	40	1,958	2,002	44
NGFS	MTA	207849	22260	10001724-0011	10000	515710 - Dependent Coverage	93,310	92,996	(314)	100,425	99,776	(649)
NGFS	MTA	207849	22260	10001724-0011	10000	516010 - Dental Coverage	6,860	6,871	11	7,161	7,178	17
NGFS	MTA	207850	22260	10001724-0018	10000	501010 - Perm Salaries-Misc-Regular	3,214,424	3,240,768	26,344	3,347,311	3,374,600	27,289
NGFS	MTA	207850	22260	10001724-0018	10000	513010 - Retire City Misc	475,805	479,728	3,923	479,087	483,014	3,927
NGFS	MTA	207850	22260	10001724-0018	10000	514010 - Social Security (OASDI & HI)	246,329	247,932	1,603	254,941	256,596	1,655
NGFS	MTA	207850	22260	10001724-0018	10000	514020 - Social Sec-Medicare(HI Only)	57,737	58,119	382	59,665	60,066	401
NGFS	MTA	207850	22260	10001724-0018	10000	515010 - Health Service-City Match	83,971	83,692	(279)	89,862	89,297	(565)
NGFS	MTA	207850	22260	10001724-0018	10000	515020 - Retiree Health-Match-Prop B	29,002	29,192	190	29,963	30,177	214
NGFS	MTA	207850	22260	10001724-0018	10000	515030 - RetireeHlthCare-CityMatchProp(	10,818	10,891	73	11,175	11,255	80
NGFS	MTA	207850	22260	10001724-0018	10000	515710 - Dependent Coverage	430,125	428,683	(1,442)	460,926	457,951	(2,975)
NGFS	MTA	207850	22260	10001724-0018	10000	516010 - Dental Coverage	32,793	32,826	33	34,065	34,145	80
NGFS	MTA	207850	22260	10001724-0018	10000	519120 - Long Term Disability Insurance	8,773	8,797	24	9,161	9,187	26
NGFS	MTA	207851	22260	10001724-0018	10000	501010 - Perm Salaries-Misc-Regular	2,069,471	2,070,680	1,209	2,156,462	2,158,973	2,511
NGFS	MTA	207851	22260	10001724-0018	10000	513010 - Retire City Misc	305,031	305,211	180	307,370	307,731	361
NGFS	MTA	207851	22260	10001724-0018	10000	514010 - Social Security (OASDI & HI)	147,140	147,215	75	152,531	152,687	156
NGFS	MTA	207851	22260	10001724-0018	10000	514020 - Social Sec-Medicare(HI Only)	34,413	34,430	17	35,678	35,714	36
NGFS	MTA	207851	22260	10001724-0018	10000	515010 - Health Service-City Match	101,982	101,637	(345)	109,370	108,664	(706)
NGFS	MTA	207851	22260	10001724-0018	10000	515020 - Retiree Health-Match-Prop B	17,289	17,298	9	17,926	17,944	18
NGFS	MTA	207851	22260	10001724-0018	10000	515030 - RetireeHlthCare-CityMatchProp(	6,445	6,448	3	6,675	6,682	7
NGFS	MTA	207851	22260	10001724-0018	10000	515710 - Dependent Coverage	282,781	281,842	(939)	302,844	300,879	(1,965)
NGFS	MTA	207851	22260	10001724-0018	10000	516010 - Dental Coverage	23,394	23,436	42	24,302	24,349	47
NGFS	MTA	207851	22260	10001724-0018	10000	519120 - Long Term Disability Insurance	7,783	7,788	5	8,116	8,127	11
NGFS	MTA	202645	22260	10001724-0009	10000	515010 - Health Service-City Match	2,856	2,847	(9)	3,074	3,054	(20)
NGFS	MTA	202645	22260	10001724-0009	10000	515710 - Dependent Coverage	18,074	18,013	(61)	19,452	19,326	(126)
NGFS	MTA	202645	22260	10001724-0009	10000	516010 - Dental Coverage	1,341	1,342	1	1,399	1,402	3
NGFS	MTA	202645	22260	10001724-0014	10000	515010 - Health Service-City Match	16,993	16,936	(57)	18,288	18,171	(117)
NGFS	MTA	202645	22260	10001724-0014	10000	515710 - Dependent Coverage	36,624	36,499	(125)	39,414	39,160	(254)
NGFS	MTA	202645	22260	10001724-0014	10000	516010 - Dental Coverage	3,277	3,280	3	3,420	3,427	7
NGFS	MTA	202645	22260	10001724-0014	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	205660	22260	10001724-0002	10000	520000 - Overhead-Budget	1,050	-	(1,050)	1,078	-	(1,078)
NGFS	MTA	205660	22260	10001724-0016	10000	515010 - Health Service-City Match	41,454	41,307	(147)	44,606	44,326	(280)
NGFS	MTA	205660	22260	10001724-0016	10000	515710 - Dependent Coverage	177,647	177,048	(599)	191,192	189,957	(1,235)
NGFS	MTA	205660	22260	10001724-0016	10000	516010 - Dental Coverage	13,725	13,747	22	14,329	14,361	32
NGFS	MTA	205660	22260	10001724-0016	10000	579050 - MTA Overhead Cost Recovery	(23,000)	-	23,000	(23,000)	-	23,000
NGFS	MTA	207880	22260	10001724-0016	10000	515010 - Health Service-City Match	23,405	23,335	(70)	25,193	25,029	(164)
NGFS	MTA	207880	22260	10001724-0016	10000	515710 - Dependent Coverage	187,658	187,024	(634)	201,966	200,657	(1,309)
NGFS	MTA	207880	22260	10001724-0016	10000	516010 - Dental Coverage	13,548	13,557	9	14,132	14,163	31
NGFS	MTA	207881	22260	10001724-0016	10000	515010 - Health Service-City Match	12,511	12,473	(38)	13,298	13,211	(87)
NGFS	MTA	207881	22260	10001724-0016	10000	515710 - Dependent Coverage	90,206	89,901	(305)	96,418	95,794	(624)
NGFS	MTA	207881	22260	10001724-0016	10000	516010 - Dental Coverage	6,588	6,593	5	6,821	6,836	15
NGFS	MTA	207882	22260	10001724-0016	10000	515010 - Health Service-City Match	11,424	11,388	(36)	12,296	12,216	(80)
NGFS	MTA	207882	22260	10001724-0016	10000	515710 - Dependent Coverage	72,296	72,052	(244)	77,808	77,304	(504)
NGFS	MTA	207882	22260	10001724-0016	10000	516010 - Dental Coverage	5,364	5,368	4	5,596	5,608	12
NGFS	MTA	207883	22260	10001724-0016	10000	515010 - Health Service-City Match	9,389	9,364	(25)	9,813	9,748	(65)
NGFS	MTA	207883	22260	10001724-0016	10000	515710 - Dependent Coverage	111,952	111,573	(379)	119,324	118,551	(773)
NGFS	MTA	207883	22260	10001724-0016	10000	516010 - Dental Coverage	7,808	7,813	5	8,053	8,072	19
NGFS	MTA	207884	22260	10001724-0021	10000	515010 - Health Service-City Match	44,634	44,502	(132)	47,455	47,144	(311)
NGFS	MTA	207884	22260	10001724-0021	10000	515710 - Dependent Coverage	378,771	377,491	(1,280)	405,322	402,696	(2,626)
NGFS	MTA	207884	22260	10001724-0021	10000	516010 - Dental Coverage	27,181	27,199	18	28,171	28,235	64
NGFS	MTA	210846	22260	10001724-0009	10000	515010 - Health Service-City Match	306,533	305,504	(1,029)	328,885	326,786	(2,099)
NGFS	MTA	210846	22260	10001724-0009	10000	515710 - Dependent Coverage	540,523	538,672	(1,851)	577,704	573,982	(3,722)
NGFS	MTA	210846	22260	10001724-0009	10000	516010 - Dental Coverage	50,053	50,102	49	51,939	52,037	98
NGFS	MTA	210846	22260	10001724-0009	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	205645	22260	10001724-0009	10000	509010 - Premium Pay - Misc	624,898	657,631	32,733	624,898	657,595	32,697
NGFS	MTA	205645	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	744,613	746,642	2,029	767,400	769,427	2,027
NGFS	MTA	205645	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	174,189	174,664	475	179,472	179,946	474
NGFS	MTA	205645	22260	10001724-0009	10000	515010 - Health Service-City Match	761,284	758,727	(2,557)	816,437	811,234	(5,203)
NGFS	MTA	205645	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	87,431	87,669	238	90,203	90,441	238
NGFS	MTA	205645	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchPropC	32,621	32,710	89	33,651	33,740	89
NGFS	MTA	205645	22260	10001724-0009	10000	515710 - Dependent Coverage	1,196,859	1,192,745	(4,114)	1,276,702	1,268,486	(8,216)
NGFS	MTA	205645	22260	10001724-0009	10000	516010 - Dental Coverage	114,131	114,243	112	118,263	118,485	222
NGFS	MTA	205645	22260	10001724-0009	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	205649	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	3,312,926	3,314,440	1,514	3,447,505	3,449,073	1,568
NGFS	MTA	205649	22260	10001724-0009	10000	513010 - Retire City Misc	490,373	490,591	218	493,449	493,667	218
NGFS	MTA	205649	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	257,530	257,624	94	265,878	265,976	98
NGFS	MTA	205649	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	60,242	60,264	22	62,172	62,194	22
NGFS	MTA	205649	22260	10001724-0009	10000	515010 - Health Service-City Match	82,932	82,636	(296)	88,728	88,174	(554)
NGFS	MTA	205649	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	30,262	30,273	11	31,225	31,237	12
NGFS	MTA	205649	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchPropC	11,281	11,285	4	11,635	11,639	4

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	205649	22260	10001724-0009	10000	515710 - Dependent Coverage	495,151	493,489	(1,662)	530,913	527,483	(3,430)
NGFS	MTA	205649	22260	10001724-0009	10000	516010 - Dental Coverage	36,666	36,727	61	38,124	38,213	89
NGFS	MTA	207838	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	6,163,640	6,170,462	6,822	6,414,640	6,421,705	7,065
NGFS	MTA	207838	22260	10001724-0013	10000	513010 - Retire City Misc	912,970	913,971	1,001	918,786	919,787	1,001
NGFS	MTA	207838	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	519,487	519,910	423	535,037	535,477	440
NGFS	MTA	207838	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	121,502	121,601	99	125,159	125,260	101
NGFS	MTA	207838	22260	10001724-0013	10000	515010 - Health Service-City Match	224,384	223,591	(793)	240,011	238,501	(1,510)
NGFS	MTA	207838	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	61,027	61,077	50	62,859	62,912	53
NGFS	MTA	207838	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchProp	22,745	22,763	18	23,416	23,435	19
NGFS	MTA	207838	22260	10001724-0013	10000	515710 - Dependent Coverage	877,058	874,104	(2,954)	938,278	932,219	(6,059)
NGFS	MTA	207838	22260	10001724-0013	10000	516010 - Dental Coverage	69,409	69,511	102	72,016	72,176	160
NGFS	MTA	207839	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	4,997,971	5,005,089	7,118	5,197,037	5,204,407	7,370
NGFS	MTA	207839	22260	10001724-0013	10000	513010 - Retire City Misc	740,136	741,194	1,058	744,191	745,251	1,060
NGFS	MTA	207839	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	462,515	462,957	442	474,852	475,308	456
NGFS	MTA	207839	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	108,174	108,278	104	111,073	111,179	106
NGFS	MTA	207839	22260	10001724-0013	10000	515010 - Health Service-City Match	192,642	191,960	(682)	206,489	205,188	(1,301)
NGFS	MTA	207839	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	54,336	54,388	52	55,787	55,841	54
NGFS	MTA	207839	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchProp	20,252	20,272	20	20,788	20,808	20
NGFS	MTA	207839	22260	10001724-0013	10000	515710 - Dependent Coverage	679,548	677,260	(2,288)	728,202	723,501	(4,701)
NGFS	MTA	207839	22260	10001724-0013	10000	516010 - Dental Coverage	54,969	55,050	81	57,137	57,263	126
NGFS	MTA	207839	22260	10001724-0013	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	207839	22260	10001724-0013	10000	520000 - Overhead-Budget	53	-	(53)	54	-	(54)
NGFS	MTA	207840	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	17,629,898	17,698,197	68,299	18,348,230	18,418,949	70,719
NGFS	MTA	207840	22260	10001724-0013	10000	509010 - Premium Pay - Misc	1,287,508	1,497,901	210,393	1,287,508	1,505,358	217,850
NGFS	MTA	207840	22260	10001724-0013	10000	513010 - Retire City Misc	2,607,980	2,618,079	10,099	2,624,556	2,634,672	10,116
NGFS	MTA	207840	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	1,205,427	1,222,711	17,284	1,249,937	1,267,825	17,888
NGFS	MTA	207840	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	281,926	285,974	4,048	292,390	296,564	4,174
NGFS	MTA	207840	22260	10001724-0013	10000	515010 - Health Service-City Match	582,742	580,671	(2,071)	623,920	620,002	(3,918)
NGFS	MTA	207840	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	141,615	143,647	2,032	146,846	148,954	2,108
NGFS	MTA	207840	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchProp	52,780	53,542	762	54,712	55,495	783
NGFS	MTA	207840	22260	10001724-0013	10000	515710 - Dependent Coverage	2,466,919	2,458,620	(8,299)	2,642,719	2,625,650	(17,069)
NGFS	MTA	207840	22260	10001724-0013	10000	516010 - Dental Coverage	192,503	192,796	293	200,003	200,450	447
NGFS	MTA	207840	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	1,855	1,871	16	2,322	2,338	16
NGFS	MTA	207840	22260	10001724-0013	10000	579050 - MTA Overhead Cost Recovery	(430,000)	-	430,000	(430,000)	-	430,000
NGFS	MTA	207840	22260	10001724-0013	10000	540000 - Materials & Supplies-Budget	14,918,310	14,918,821	511	15,321,105	15,321,567	462
NGFS	MTA	207842	22260	10001724-0013	10000	520000 - Overhead-Budget	539	-	(539)	554	-	(554)
NGFS	MTA	207843	22260	10001724-0012	10000	501010 - Perm Salaries-Misc-Regular	5,126,639	5,132,135	5,496	5,356,347	5,362,034	5,687
NGFS	MTA	207843	22260	10001724-0012	10000	513010 - Retire City Misc	749,097	749,914	817	756,676	757,495	819
NGFS	MTA	207843	22260	10001724-0012	10000	514010 - Social Security (OASDI & HI)	385,619	385,961	342	400,228	400,580	352
NGFS	MTA	207843	22260	10001724-0012	10000	514020 - Social Sec-Medicare(HI Only)	90,323	90,403	80	93,644	93,726	82

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207843	22260	10001724-0012	10000	515010 - Health Service-City Match	105,600	105,272	(328)	112,691	111,959	(732)
NGFS	MTA	207843	22260	10001724-0012	10000	515020 - Retiree Health-Match-Prop B	45,346	45,386	40	47,035	47,078	43
NGFS	MTA	207843	22260	10001724-0012	10000	515030 - RetireeHlthCare-CityMatchPropC	16,927	16,940	13	17,531	17,547	16
NGFS	MTA	207843	22260	10001724-0012	10000	515710 - Dependent Coverage	757,737	755,177	(2,560)	811,683	806,426	(5,257)
NGFS	MTA	207843	22260	10001724-0012	10000	516010 - Dental Coverage	55,276	55,318	42	57,369	57,495	126
NGFS	MTA	207843	22260	10001724-0012	10000	519120 - Long Term Disability Insurance	18,713	18,724	11	19,581	19,593	12
NGFS	MTA	207845	22260	10001724-0012	10000	501010 - Perm Salaries-Misc-Regular	3,654,939	3,670,753	15,814	3,840,149	3,856,522	16,373
NGFS	MTA	207845	22260	10001724-0012	10000	513010 - Retire City Misc	533,613	535,930	2,317	542,105	544,424	2,319
NGFS	MTA	207845	22260	10001724-0012	10000	514010 - Social Security (OASDI & HI)	306,862	307,840	978	318,713	319,727	1,014
NGFS	MTA	207845	22260	10001724-0012	10000	514020 - Social Sec-Medicare(HI Only)	71,896	72,126	230	74,577	74,817	240
NGFS	MTA	207845	22260	10001724-0012	10000	515010 - Health Service-City Match	72,072	71,849	(223)	76,772	76,275	(497)
NGFS	MTA	207845	22260	10001724-0012	10000	515020 - Retiree Health-Match-Prop B	36,096	36,212	116	37,456	37,577	121
NGFS	MTA	207845	22260	10001724-0012	10000	515030 - RetireeHlthCare-CityMatchPropC	13,475	13,518	43	13,957	14,003	46
NGFS	MTA	207845	22260	10001724-0012	10000	515710 - Dependent Coverage	557,854	555,970	(1,884)	597,227	593,358	(3,869)
NGFS	MTA	207845	22260	10001724-0012	10000	516010 - Dental Coverage	40,294	40,327	33	41,790	41,884	94
NGFS	MTA	207845	22260	10001724-0012	10000	519120 - Long Term Disability Insurance	11,833	11,898	65	12,484	12,552	68
NGFS	MTA	207845	22260	10001724-0012	10000	579050 - MTA Overhead Cost Recovery	(180,744)	-	180,744	(180,744)	-	180,744
NGFS	MTA	207971	22260	10001724-0009	10000	515010 - Health Service-City Match	15,320	15,268	(52)	16,487	16,381	(106)
NGFS	MTA	207971	22260	10001724-0009	10000	515710 - Dependent Coverage	51,835	51,659	(176)	55,786	55,425	(361)
NGFS	MTA	207971	22260	10001724-0009	10000	516010 - Dental Coverage	4,284	4,289	5	4,471	4,481	10
NGFS	MTA	207971	22260	10001724-0009	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	207862	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	2,487,333	2,498,688	11,355	2,604,957	2,616,714	11,757
NGFS	MTA	207862	22260	10001724-0009	10000	513010 - Retire City Misc	353,943	355,578	1,635	358,109	359,747	1,638
NGFS	MTA	207862	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	142,951	143,653	702	150,949	151,678	729
NGFS	MTA	207862	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	36,425	36,590	165	38,125	38,296	171
NGFS	MTA	207862	22260	10001724-0009	10000	515010 - Health Service-City Match	63,487	63,270	(217)	66,336	65,914	(422)
NGFS	MTA	207862	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	18,290	18,374	84	19,155	19,242	87
NGFS	MTA	207862	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchPropC	6,822	6,855	33	7,145	7,178	33
NGFS	MTA	207862	22260	10001724-0009	10000	515710 - Dependent Coverage	282,892	281,928	(964)	296,641	294,719	(1,922)
NGFS	MTA	207862	22260	10001724-0009	10000	516010 - Dental Coverage	21,603	21,630	27	21,936	21,988	52
NGFS	MTA	207862	22260	10001724-0009	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	207862	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	2,881	2,929	48	3,105	3,153	48
NGFS	MTA	207863	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	1,027,937	1,047,173	19,236	1,078,164	1,098,079	19,915
NGFS	MTA	207863	22260	10001724-0009	10000	513010 - Retire City Misc	151,955	154,818	2,863	154,114	156,977	2,863
NGFS	MTA	207863	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	89,006	90,196	1,190	92,123	93,355	1,232
NGFS	MTA	207863	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	20,817	21,097	280	21,541	21,835	294
NGFS	MTA	207863	22260	10001724-0009	10000	515010 - Health Service-City Match	17,149	17,094	(55)	18,330	18,212	(118)
NGFS	MTA	207863	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	10,456	10,596	140	10,822	10,969	147
NGFS	MTA	207863	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchPropC	3,900	3,949	49	4,032	4,088	56
NGFS	MTA	207863	22260	10001724-0009	10000	515710 - Dependent Coverage	136,306	135,846	(460)	146,200	145,254	(946)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207863	22260	10001724-0009	10000	516010 - Dental Coverage	9,818	9,828	10	10,205	10,228	23
NGFS	MTA	207863	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	2,597	2,674	77	2,744	2,828	84
NGFS	MTA	207866	22260	10001724-0002	10000	515010 - Health Service-City Match	31,890	31,783	(107)	34,197	33,975	(222)
NGFS	MTA	207866	22260	10001724-0002	10000	515710 - Dependent Coverage	147,769	147,270	(499)	158,533	157,513	(1,020)
NGFS	MTA	207866	22260	10001724-0002	10000	516010 - Dental Coverage	11,627	11,636	9	12,095	12,122	27
NGFS	MTA	207866	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	527,598	530,346	2,748	569,379	572,224	2,845
NGFS	MTA	207866	22260	10001724-0014	10000	513010 - Retire City Misc	79,226	79,635	409	82,679	83,088	409
NGFS	MTA	207866	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	86,323	86,493	170	88,914	89,090	176
NGFS	MTA	207866	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	20,194	20,234	40	20,799	20,841	42
NGFS	MTA	207866	22260	10001724-0014	10000	515010 - Health Service-City Match	11,065	11,032	(33)	11,741	11,664	(77)
NGFS	MTA	207866	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	10,139	10,159	20	10,446	10,467	21
NGFS	MTA	207866	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchPropC	3,786	3,793	7	3,892	3,900	8
NGFS	MTA	207866	22260	10001724-0014	10000	515710 - Dependent Coverage	102,154	101,808	(346)	109,277	108,569	(708)
NGFS	MTA	207866	22260	10001724-0014	10000	516010 - Dental Coverage	7,215	7,221	6	7,475	7,492	17
NGFS	MTA	207866	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	1,685	1,696	11	1,840	1,852	12
NGFS	MTA	207868	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	11,051,682	11,101,243	49,561	11,513,903	11,565,220	51,317
NGFS	MTA	207868	22260	10001724-0014	10000	513010 - Retire City Misc	1,622,529	1,629,852	7,323	1,634,155	1,641,481	7,326
NGFS	MTA	207868	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	882,412	885,479	3,067	911,803	914,984	3,181
NGFS	MTA	207868	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	206,649	207,369	720	213,324	214,074	750
NGFS	MTA	207868	22260	10001724-0014	10000	515010 - Health Service-City Match	246,305	245,536	(769)	262,153	260,455	(1,698)
NGFS	MTA	207868	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	103,747	104,111	364	107,151	107,530	379
NGFS	MTA	207868	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchPropC	38,724	38,856	132	39,942	40,086	144
NGFS	MTA	207868	22260	10001724-0014	10000	515710 - Dependent Coverage	1,563,467	1,558,183	(5,284)	1,671,021	1,660,198	(10,823)
NGFS	MTA	207868	22260	10001724-0014	10000	516010 - Dental Coverage	115,205	115,289	84	119,278	119,543	265
NGFS	MTA	207868	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	42,640	42,765	125	44,452	44,584	132
NGFS	MTA	207868	22260	10001724-0014	10000	579050 - MTA Overhead Cost Recovery	(431,601)	-	431,601	(431,601)	-	431,601
NGFS	MTA	207869	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	3,536,697	3,597,546	60,849	3,707,034	3,771,305	64,271
NGFS	MTA	207869	22260	10001724-0014	10000	513010 - Retire City Misc	517,191	526,215	9,024	524,184	533,391	9,207
NGFS	MTA	207869	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	271,703	275,471	3,768	282,628	286,618	3,990
NGFS	MTA	207869	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	63,665	64,547	882	66,133	67,066	933
NGFS	MTA	207869	22260	10001724-0014	10000	515010 - Health Service-City Match	90,579	90,280	(299)	96,595	95,980	(615)
NGFS	MTA	207869	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	31,964	32,413	449	33,212	33,686	474
NGFS	MTA	207869	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchPropC	11,933	12,095	162	12,384	12,564	180
NGFS	MTA	207869	22260	10001724-0014	10000	515710 - Dependent Coverage	536,206	534,400	(1,806)	573,595	569,884	(3,711)
NGFS	MTA	207869	22260	10001724-0014	10000	516010 - Dental Coverage	39,665	39,708	43	41,120	41,214	94
NGFS	MTA	207869	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	6,630	6,678	48	7,050	7,105	55
NGFS	MTA	207870	22260	10001724-0014	10000	515010 - Health Service-City Match	2,346	2,339	(7)	2,526	2,509	(17)
NGFS	MTA	207870	22260	10001724-0014	10000	515710 - Dependent Coverage	16,065	16,010	(55)	17,290	17,178	(112)
NGFS	MTA	207870	22260	10001724-0014	10000	516010 - Dental Coverage	1,180	1,181	1	1,231	1,234	3
NGFS	MTA	207873	22260	10001724-0014	10000	515010 - Health Service-City Match	11,385	11,349	(36)	12,254	12,174	(80)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	207873	22260	10001724-0014	10000	515710 - Dependent Coverage	72,141	71,898	(243)	77,642	77,139	(503)
NGFS	MTA	207873	22260	10001724-0014	10000	516010 - Dental Coverage	5,352	5,356	4	5,583	5,595	12
NGFS	MTA	207877	22260	10001724-0010	10000	501010 - Perm Salaries-Misc-Regular	2,374,822	2,387,188	12,366	2,470,042	2,482,843	12,801
NGFS	MTA	207877	22260	10001724-0010	10000	513010 - Retire City Misc	353,372	355,212	1,840	355,435	357,276	1,841
NGFS	MTA	207877	22260	10001724-0010	10000	514010 - Social Security (OASDI & HI)	252,600	253,366	766	258,506	259,298	792
NGFS	MTA	207877	22260	10001724-0010	10000	514020 - Social Sec-Medicare(HI Only)	59,085	59,265	180	60,454	60,642	188
NGFS	MTA	207877	22260	10001724-0010	10000	515010 - Health Service-City Match	53,008	52,831	(177)	56,666	56,304	(362)
NGFS	MTA	207877	22260	10001724-0010	10000	515020 - Retiree Health-Match-Prop B	29,673	29,763	90	30,364	30,459	95
NGFS	MTA	207877	22260	10001724-0010	10000	515030 - RetireeHlthCare-CityMatchPropC	11,072	11,103	31	11,318	11,354	36
NGFS	MTA	207877	22260	10001724-0010	10000	515710 - Dependent Coverage	349,607	348,430	(1,177)	374,768	372,343	(2,425)
NGFS	MTA	207877	22260	10001724-0010	10000	516010 - Dental Coverage	25,690	25,720	30	26,693	26,753	60
NGFS	MTA	207877	22260	10001724-0010	10000	519120 - Long Term Disability Insurance	4,316	4,360	44	4,514	4,562	48
NGFS	MTA	207877	22260	10001724-0010	10000	579050 - MTA Overhead Cost Recovery	(150,000)	-	150,000	(150,000)	-	150,000
NGFS	MTA	207878	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	140,424	143,172	2,748	145,968	148,810	2,842
NGFS	MTA	207878	22260	10001724-0009	10000	513010 - Retire City Misc	20,896	21,304	408	21,005	21,415	410
NGFS	MTA	207878	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	8,706	8,878	172	9,050	9,226	176
NGFS	MTA	207878	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	2,036	2,076	40	2,117	2,157	40
NGFS	MTA	207878	22260	10001724-0009	10000	515010 - Health Service-City Match	2,053	2,045	(8)	2,082	2,070	(12)
NGFS	MTA	207878	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	1,022	1,042	20	1,063	1,085	22
NGFS	MTA	207878	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchPropC	382	388	6	396	404	8
NGFS	MTA	207878	22260	10001724-0009	10000	515710 - Dependent Coverage	17,557	17,498	(59)	18,397	18,278	(119)
NGFS	MTA	207878	22260	10001724-0009	10000	516010 - Dental Coverage	1,238	1,241	3	1,255	1,258	3
NGFS	MTA	207878	22260	10001724-0010	10000	501010 - Perm Salaries-Misc-Regular	1,118,105	1,120,853	2,748	1,170,957	1,173,802	2,845
NGFS	MTA	207878	22260	10001724-0010	10000	513010 - Retire City Misc	166,372	166,781	409	168,499	168,908	409
NGFS	MTA	207878	22260	10001724-0010	10000	514010 - Social Security (OASDI & HI)	69,318	69,488	170	72,595	72,771	176
NGFS	MTA	207878	22260	10001724-0010	10000	514020 - Social Sec-Medicare(HI Only)	16,218	16,258	40	16,982	17,024	42
NGFS	MTA	207878	22260	10001724-0010	10000	515010 - Health Service-City Match	23,102	23,031	(71)	24,866	24,704	(162)
NGFS	MTA	207878	22260	10001724-0010	10000	515020 - Retiree Health-Match-Prop B	8,139	8,159	20	8,527	8,548	21
NGFS	MTA	207878	22260	10001724-0010	10000	515030 - RetireeHlthCare-CityMatchPropC	3,042	3,049	7	3,176	3,184	8
NGFS	MTA	207878	22260	10001724-0010	10000	515710 - Dependent Coverage	172,839	172,255	(584)	186,017	184,811	(1,206)
NGFS	MTA	207878	22260	10001724-0010	10000	516010 - Dental Coverage	12,571	12,580	9	13,113	13,142	29
NGFS	MTA	207878	22260	10001724-0010	10000	519120 - Long Term Disability Insurance	4,579	4,590	11	4,797	4,809	12
NGFS	MTA	210672	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	5,206,107	5,228,454	22,347	5,420,109	5,443,246	23,137
NGFS	MTA	210672	22260	10001724-0014	10000	513010 - Retire City Misc	762,562	765,833	3,271	767,414	770,688	3,274
NGFS	MTA	210672	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	347,075	348,457	1,382	360,707	362,140	1,433
NGFS	MTA	210672	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	81,307	81,632	325	84,396	84,735	339
NGFS	MTA	210672	22260	10001724-0014	10000	515010 - Health Service-City Match	96,607	96,311	(296)	103,099	102,426	(673)
NGFS	MTA	210672	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	40,820	40,984	164	42,394	42,565	171
NGFS	MTA	210672	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchPropC	15,234	15,295	61	15,801	15,866	65
NGFS	MTA	210672	22260	10001724-0014	10000	515710 - Dependent Coverage	716,927	714,504	(2,423)	768,094	763,118	(4,976)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	210672	22260	10001724-0014	10000	516010 - Dental Coverage	52,206	52,241	35	54,188	54,307	119
NGFS	MTA	210672	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	21,327	21,419	92	22,210	22,306	96
NGFS	MTA	210673	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	892,987	898,483	5,496	924,656	930,346	5,690
NGFS	MTA	210673	22260	10001724-0014	10000	513010 - Retire City Misc	132,876	133,694	818	133,057	133,875	818
NGFS	MTA	210673	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	55,363	55,703	340	57,327	57,679	352
NGFS	MTA	210673	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	12,951	13,031	80	13,408	13,492	84
NGFS	MTA	210673	22260	10001724-0014	10000	515010 - Health Service-City Match	19,992	19,929	(63)	21,518	21,378	(140)
NGFS	MTA	210673	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	6,502	6,542	40	6,734	6,776	42
NGFS	MTA	210673	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchPropC	2,428	2,442	14	2,509	2,525	16
NGFS	MTA	210673	22260	10001724-0014	10000	515710 - Dependent Coverage	126,518	126,091	(427)	136,164	135,282	(882)
NGFS	MTA	210673	22260	10001724-0014	10000	516010 - Dental Coverage	9,387	9,394	7	9,793	9,814	21
NGFS	MTA	210673	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	3,659	3,681	22	3,789	3,813	24
NGFS	MTA	208650	22260	10001719-0023	10000	520100 - Overhead Recovery	0	(4,500,000)	(4,500,000)	0	(4,500,000)	(4,500,000)
NGFS	MTA	208650	22260	10001719-0023	10000	520190 - Department Overhead	(20,342,980)	-	20,342,980	(15,209,359)	-	15,209,359
NGFS	MTA	208650	22260	10001719-0023	10000	520190 - Department Overhead	160,083,833	138,679,582	(21,404,251)	174,102,645	151,494,931	(22,607,714)
NGFS	MTA	208650	22260	10001719-0023	10000	579020 - MTA Deptmntl OH Cost Recove	(4,500,000)	-	4,500,000	(4,500,000)	-	4,500,000
NGFS	MTA	208650	22870	10001719-0023	10000	519990 - Other Fringe Benefits	-	960	960	-	1,008	1,008
NGFS	MTA	208655	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(1,452,440)	(1,369,386)	83,054	(1,321,515)	(1,201,856)	119,659
NGFS	MTA	208655	22265	10001719-0023	10000	513010 - Retire City Misc	(271,552)	(259,243)	12,309	(245,958)	(228,810)	17,148
NGFS	MTA	208655	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	(119,834)	(115,339)	4,495	(107,405)	(100,681)	6,724
NGFS	MTA	208655	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	(21,039)	(19,837)	1,202	(19,156)	(17,430)	1,726
NGFS	MTA	208655	22265	10001719-0023	10000	515010 - Health Service-City Match	255,728	254,865	(863)	233,538	232,076	(1,462)
NGFS	MTA	208655	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	(10,591)	(9,989)	602	(9,617)	(8,752)	865
NGFS	MTA	208655	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchPropC	(3,945)	(3,721)	224	(3,577)	(3,273)	304
NGFS	MTA	208655	22265	10001719-0023	10000	515710 - Dependent Coverage	(357,999)	(356,909)	1,090	(499,724)	(496,486)	3,238
NGFS	MTA	208655	22265	10001719-0023	10000	516010 - Dental Coverage	(16,328)	(16,333)	(5)	(26,464)	(26,492)	(28)
NGFS	MTA	208655	22265	10001719-0023	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	MTA	208655	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(21,405)	(21,089)	316	(21,425)	(20,924)	501
NGFS	MTA	208656	22265	10001719-0023	10000	506070 - Programmatic Projects-Budget	-	-	-	5,161,640	663,164	(4,498,476)
NGFS	MTA	208656	22870	10001719-0001	10000	492001 - CTI Fr 1G-General Fund	(116,870,000)	-	116,870,000	(116,160,000)	0	116,160,000
NGFS	MTA	208656	22870	10001719-0001	10000	492001 - CTI Fr 1G-General Fund	116,160,000	(710,000)	(116,870,000)	116,160,000	-	(116,160,000)
NGFS	MTA	208656	22870	10001719-0001	10000	591340 - OTO To 5M-MTA Transit Funds	10,152,522	-	(10,152,522)	3,193,552	-	(3,193,552)
NGFS	MTA	208656	22870	10001719-0001	10000	591340 - OTO To 5M-MTA Transit Funds	131,732,409	136,633,634	4,901,225	141,741,773	137,732,380	(4,009,393)
NGFS	MTA	208656	22870	10001723-0001	10000	515610 - Health Service-Retiree Subsidy	5,767,265	5,665,796	(101,469)	6,264,103	6,053,475	(210,628)
NGFS	MTA	208656	22870	10001723-0001	10000	520190 - Department Overhead	(4,562,429)	-	4,562,429	(3,193,552)	-	3,193,552
NGFS	MTA	208656	22870	10001723-0001	10000	520190 - Department Overhead	35,902,857	31,545,690	(4,357,167)	36,556,829	34,417,490	(2,139,339)
NGFS	MTA	208656	22870	10001723-0001	10000	581210 - DT Technology Infrastructure	1,669,989	1,664,983	(5,006)	1,849,589	1,787,761	(61,828)
NGFS	MTA	208656	22870	10040610-0001	10000	492001 - CTI Fr 1G-General Fund	115,960,000	-	(115,960,000)	119,900,000	-	(119,900,000)
NGFS	MTA	208656	22870	10040610-0001	10000	492001 - CTI Fr 1G-General Fund	-	113,620,000	113,620,000	-	117,550,000	117,550,000
NGFS	MTA	208656	22870	10040612-0001	10000	493001 - OTI Fr 1G-General Fund	4,968,000	2,271,000	(2,697,000)	4,968,000	2,381,000	(2,587,000)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	208656	22890	10024201-0001	17304	591340 - OTO To 5M-MTA Transit Funds	4,800,000	4,900,000	100,000	-	-	-
NGFS	MTA	208656	22890	10024201-0001	17304	598030 - Designated For Contingencies	(14,750,000)	(14,850,000)	(100,000)	-	-	-
NGFS	MTA	208657	22260	10001719-0001	10000	493001 - OTI Fr 1G-General Fund	(70,590,000)	-	70,590,000	(70,320,000)	0	70,320,000
NGFS	MTA	208657	22260	10001719-0001	10000	493001 - OTI Fr 1G-General Fund	70,320,000	(270,000)	(70,590,000)	70,320,000	-	(70,320,000)
NGFS	MTA	208657	22260	10001719-0001	10000	493032 - OTI Fr 5N-MTA SM&Sustainable	10,152,522	-	(10,152,522)	3,193,552	-	(3,193,552)
NGFS	MTA	208657	22260	10001719-0001	10000	493032 - OTI Fr 5N-MTA SM&Sustainable	131,732,409	136,633,634	4,901,225	141,741,773	137,732,380	(4,009,393)
NGFS	MTA	208657	22260	10001719-0023	10000	519990 - Other Fringe Benefits	-	10,221	10,221	-	10,556	10,556
NGFS	MTA	208657	22260	10001719-0023	10000	579990 - Allocated Chrgs-Spec Sources	(231,102,733)	(233,878,602)	(2,775,869)	(256,524,317)	(253,748,448)	2,775,869
NGFS	MTA	208657	22260	10001719-0023	10000	581660 - GF-Chf-Youth Works	63,500	-	(63,500)	63,500	-	(63,500)
NGFS	MTA	208657	22260	10001719-0024	10000	495025 - ITI Fr 5M-MTA Transit Funds	-	(18,500)	(18,500)	-	(18,500)	(18,500)
NGFS	MTA	208657	22260	10040609-0001	10000	493001 - OTI Fr 1G-General Fund	69,520,000	-	(69,520,000)	71,040,000	-	(71,040,000)
NGFS	MTA	208657	22260	10040609-0001	10000	493001 - OTI Fr 1G-General Fund	-	69,520,000	69,520,000	-	71,040,000	71,040,000
NGFS	MTA	208657	22260	10040611-0001	10000	492001 - CTI Fr 1G-General Fund	326,910,000	320,310,000	(6,600,000)	338,000,000	331,380,000	(6,620,000)
NGFS	MTA	208657	22265	10001719-0023	10000	515510 - Health Service-Admin Cost	1,711,137	1,456,961	(254,176)	1,766,013	1,507,248	(258,765)
NGFS	MTA	208657	22265	10001719-0023	10000	515610 - Health Service-Retiree Subsidy	38,001,429	37,332,836	(668,593)	41,275,176	39,887,317	(1,387,859)
NGFS	MTA	208657	22265	10001719-0023	10000	520100 - Overhead Recovery	24,905,409	243,385	(24,662,024)	18,402,911	249,346	(18,153,565)
NGFS	MTA	208657	22265	10001719-0023	10000	520100 - Overhead Recovery	(195,986,690)	(170,225,272)	25,761,418	(210,659,474)	(185,912,421)	24,747,053
NGFS	MTA	208657	22265	10001719-0023	10000	581015 - Human Resources Modernizatio	609,210	344,664	(264,546)	624,343	350,482	(273,861)
NGFS	MTA	208657	22265	10001719-0023	10000	581130 - GF-Con-Internal Audits	615,829	622,799	6,970	632,400	637,861	5,461
NGFS	MTA	208657	22265	10001719-0023	10000	581210 - DT Technology Infrastructure	13,506,192	13,465,702	(40,490)	14,958,722	14,458,686	(500,036)
NGFS	MTA	208657	22265	10001719-0023	10000	581470 - GF-HR-EMPLOYMENTSERVIC	1,693,668	1,784,944	91,276	1,755,683	1,982,331	226,648
NGFS	MTA	208657	22280	10036269-0001	21333	493032 - OTI Fr 5N-MTA SM&Sustainable	4,800,000	4,900,000	100,000	-	-	-
NGFS	MTA	208657	22280	10036269-0001	21333	597095 - General Reserve	4,800,000	4,900,000	100,000	-	-	-
NGFS	MTA	208657	22331	10037465-0002	21880	441101 - Transit Operating AssnceFed	131,625,733	134,401,602	2,775,869	47,196,317	44,420,448	(2,775,869)
NGFS	MTA	208657	22331	10037465-0002	21880	579990 - Allocated Chrgs-Spec Sources	131,625,733	134,401,602	2,775,869	47,196,317	44,420,448	(2,775,869)
NGFS	MTA	208657	22481	10036279-0001	21331	493009 - OTI Fr 2S/GSF-General Svcs Fc	(10,046,500)	0	10,046,500	(10,046,500)	0	10,046,500
NGFS	MTA	208657	22481	10036279-0001	21331	493009 - OTI Fr 2S/GSF-General Svcs Fc	10,046,500	-	(10,046,500)	10,046,500	-	(10,046,500)
NGFS	MTA	208657	22481	10036279-0001	21331	493009 - OTI Fr 2S/GSF-General Svcs Fc	8,380,000	-	(8,380,000)	8,380,000	-	(8,380,000)
NGFS	MTA	208657	22481	10036279-0001	21331	493009 - OTI Fr 2S/GSF-General Svcs Fc	-	8,361,500	8,361,500	-	8,361,500	8,361,500
NGFS	MTA	208657	22481	10036279-0001	21331	595250 - ITO To 5M-MTA Transit Funds	-	(18,500)	(18,500)	-	(18,500)	(18,500)
NGFS	MTA	207797	22260	10001726-0023	10000	515010 - Health Service-City Match	81,803	81,527	(276)	88,209	87,639	(570)
NGFS	MTA	207797	22260	10001726-0023	10000	515710 - Dependent Coverage	231,510	230,721	(789)	249,818	248,207	(1,611)
NGFS	MTA	207797	22260	10001726-0023	10000	516010 - Dental Coverage	19,605	19,620	15	20,510	20,563	43
NGFS	MTA	207797	22260	10001726-0023	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	207796	22260	10001726-0023	10000	515010 - Health Service-City Match	11,290	11,252	(38)	12,150	12,072	(78)
NGFS	MTA	207796	22260	10001726-0023	10000	515710 - Dependent Coverage	25,793	25,706	(87)	27,759	27,579	(180)
NGFS	MTA	207796	22260	10001726-0023	10000	516010 - Dental Coverage	2,312	2,314	2	2,412	2,417	5
NGFS	MTA	207796	22260	10001726-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	175645	22265	10001719-0023	10000	515010 - Health Service-City Match	55,113	54,925	(188)	59,355	58,970	(385)
NGFS	MTA	175645	22265	10001719-0023	10000	515710 - Dependent Coverage	118,782	118,374	(408)	128,000	127,169	(831)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	175645	22265	10001719-0023	10000	516010 - Dental Coverage	10,602	10,612	10	11,077	11,096	19
NGFS	MTA	175645	22265	10001719-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	207773	22265	10001719-0023	10000	515010 - Health Service-City Match	460	457	(3)	494	491	(3)
NGFS	MTA	207773	22265	10001719-0023	10000	515710 - Dependent Coverage	(34,067)	(33,955)	112	(36,665)	(36,429)	236
NGFS	MTA	207773	22265	10001719-0023	10000	516010 - Dental Coverage	(2,331)	(2,332)	(1)	(2,432)	(2,438)	(6)
NGFS	MTA	207774	22265	10001719-0023	10000	515010 - Health Service-City Match	79,481	79,211	(270)	85,537	84,982	(555)
NGFS	MTA	207774	22265	10001719-0023	10000	515710 - Dependent Coverage	194,668	194,001	(667)	209,505	208,144	(1,361)
NGFS	MTA	207774	22265	10001719-0023	10000	516010 - Dental Coverage	16,986	17,001	15	17,725	17,757	32
NGFS	MTA	207774	22265	10001719-0023	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	207775	22265	10001719-0023	10000	515010 - Health Service-City Match	31,674	31,567	(107)	34,088	33,870	(218)
NGFS	MTA	207775	22265	10001719-0023	10000	515710 - Dependent Coverage	64,129	63,909	(220)	69,014	68,569	(445)
NGFS	MTA	207775	22265	10001719-0023	10000	516010 - Dental Coverage	5,825	5,830	5	6,079	6,091	12
NGFS	MTA	207775	22265	10001719-0023	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	175650	22265	10001719-0023	10000	515010 - Health Service-City Match	31,084	30,979	(105)	33,536	33,319	(217)
NGFS	MTA	175650	22265	10001719-0023	10000	515710 - Dependent Coverage	82,649	82,365	(284)	89,278	88,701	(577)
NGFS	MTA	175650	22265	10001719-0023	10000	516010 - Dental Coverage	7,277	7,283	6	7,617	7,634	17
NGFS	MTA	175650	22265	10001719-0023	10000	519110 - Flexible Benefit Package	33,024	32,910	(114)	35,538	35,310	(228)
NGFS	MTA	175650	22265	10001719-0023	10000	581690 - GF-Mayor'S Office Services	256,195	262,552	6,357	257,534	270,974	13,440
NGFS	MTA	175656	22870	10001728-0001	10000	515010 - Health Service-City Match	77,622	77,360	(262)	82,243	81,713	(530)
NGFS	MTA	175656	22870	10001728-0001	10000	515610 - Health Service-Retiree Subsidy	80,660	79,241	(1,419)	87,609	84,663	(2,946)
NGFS	MTA	175656	22870	10001728-0001	10000	515710 - Dependent Coverage	201,322	200,634	(688)	209,919	208,565	(1,354)
NGFS	MTA	175656	22870	10001728-0001	10000	516010 - Dental Coverage	17,377	17,391	14	17,628	17,667	39
NGFS	MTA	175656	22870	10001728-0001	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	MTA	175656	22870	10001728-0001	10000	581130 - GF-Con-Internal Audits	22,633	22,889	256	23,242	23,442	200
NGFS	MTA	175656	22870	10001728-0001	10000	581210 - DT Technology Infrastructure	18,722	18,666	(56)	20,736	20,043	(693)
NGFS	MTA	175657	22260	10001727-0023	10000	515010 - Health Service-City Match	45,099	44,946	(153)	47,354	47,048	(306)
NGFS	MTA	175657	22260	10001727-0023	10000	515710 - Dependent Coverage	92,943	92,623	(320)	95,369	94,749	(620)
NGFS	MTA	175657	22260	10001727-0023	10000	516010 - Dental Coverage	8,382	8,389	7	8,386	8,401	15
NGFS	MTA	175657	22260	10001727-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	175657	22330	10041375-0001	10001	515010 - Health Service-City Match	11,245	11,207	(38)	12,102	12,024	(78)
NGFS	MTA	175657	22330	10041375-0001	10001	515710 - Dependent Coverage	23,948	23,866	(82)	25,773	25,606	(167)
NGFS	MTA	175657	22330	10041375-0001	10001	516010 - Dental Coverage	2,130	2,132	2	2,223	2,227	4
NGFS	MTA	175657	22330	10041375-0001	10001	527030 - Transportation Services	3,438,387	3,438,505	118	3,438,387	3,438,628	241
NGFS	MTA	138725	22260	10001719-0023	10000	515010 - Health Service-City Match	(50,716)	(50,546)	170	(54,583)	(54,230)	353
NGFS	MTA	138725	22260	10001719-0023	10000	515710 - Dependent Coverage	(199,998)	(199,326)	672	(215,245)	(213,853)	1,392
NGFS	MTA	138725	22260	10001719-0023	10000	516010 - Dental Coverage	(15,986)	(16,002)	(16)	(16,685)	(16,717)	(32)
NGFS	MTA	138725	22265	10001719-0023	10000	515010 - Health Service-City Match	(17,245)	(17,187)	58	(18,560)	(18,440)	120
NGFS	MTA	138725	22265	10001719-0023	10000	515710 - Dependent Coverage	(68,006)	(67,777)	229	(73,190)	(72,717)	473
NGFS	MTA	138725	22265	10001719-0023	10000	516010 - Dental Coverage	(5,436)	(5,441)	(5)	(5,673)	(5,684)	(11)
NGFS	MTA	210686	22265	10001719-0023	10000	515010 - Health Service-City Match	(2,133)	(2,125)	8	1,501	1,492	(9)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	210686	22265	10001719-0023	10000	515710 - Dependent Coverage	(42,379)	(42,240)	139	(30,641)	(30,443)	198
NGFS	MTA	210686	22265	10001719-0023	10000	516010 - Dental Coverage	(3,034)	(3,036)	(2)	(2,006)	(2,010)	(4)
NGFS	MTA	210826	22265	10001719-0023	10000	515010 - Health Service-City Match	9,831	9,798	(33)	10,707	10,638	(69)
NGFS	MTA	210826	22265	10001719-0023	10000	515710 - Dependent Coverage	23,283	23,203	(80)	25,556	25,390	(166)
NGFS	MTA	210826	22265	10001719-0023	10000	516010 - Dental Coverage	2,038	2,040	2	2,165	2,170	5
NGFS	MTA	210827	22265	10001719-0023	10000	515010 - Health Service-City Match	12,176	12,136	(40)	13,400	13,314	(86)
NGFS	MTA	210827	22265	10001719-0023	10000	515710 - Dependent Coverage	38,291	38,159	(132)	42,371	42,099	(272)
NGFS	MTA	210827	22265	10001719-0023	10000	516010 - Dental Coverage	3,279	3,282	3	3,512	3,520	8
NGFS	MTA	210827	22265	10001719-0023	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	210828	22260	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	9,977,295	9,987,526	10,231	10,592,814	10,610,014	17,200
NGFS	MTA	210828	22260	10001719-0023	10000	513010 - Retire City Misc	1,451,810	1,453,104	1,294	1,491,151	1,493,169	2,018
NGFS	MTA	210828	22260	10001719-0023	10000	514010 - Social Security (OASDI & HI)	618,273	618,908	635	656,760	657,827	1,067
NGFS	MTA	210828	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	144,652	144,802	150	153,564	153,806	242
NGFS	MTA	210828	22260	10001719-0023	10000	515010 - Health Service-City Match	568,846	566,944	(1,902)	620,304	616,338	(3,966)
NGFS	MTA	210828	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	72,679	72,753	74	77,186	77,316	130
NGFS	MTA	210828	22260	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchPropC	27,125	27,154	29	28,746	28,795	49
NGFS	MTA	210828	22260	10001719-0023	10000	515710 - Dependent Coverage	1,300,109	1,295,698	(4,411)	1,431,117	1,421,881	(9,236)
NGFS	MTA	210828	22260	10001719-0023	10000	516010 - Dental Coverage	112,855	112,965	110	120,263	120,500	237
NGFS	MTA	210828	22260	10001719-0023	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	210828	22260	10001719-0023	10000	519120 - Long Term Disability Insurance	39,546	39,587	41	41,976	42,045	69
NGFS	MTA	210828	22260	10001724-0002	10000	581890 - GF-Rent Paid To Real Estate	289,016	284,567	(4,449)	319,648	316,017	(3,631)
NGFS	MTA	210828	22265	10001719-0023	10000	515010 - Health Service-City Match	51,658	51,483	(175)	56,817	56,449	(368)
NGFS	MTA	210828	22265	10001719-0023	10000	515710 - Dependent Coverage	132,644	132,190	(454)	147,577	146,620	(957)
NGFS	MTA	210828	22265	10001719-0023	10000	516010 - Dental Coverage	11,502	11,513	11	12,376	12,400	24
NGFS	MTA	210828	22265	10001719-0023	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	MTA	210828	22265	10001719-0023	10000	581890 - GF-Rent Paid To Real Estate	6,552,023	6,434,466	(117,557)	7,361,403	7,265,472	(95,931)
NGFS	MTA	210828	22305	10001721-0023	10000	520100 - Overhead Recovery	-	(9,177)	(9,177)	-	(8,009)	(8,009)
NGFS	MTA	210828	22305	10001721-0023	10000	520100 - Overhead Recovery	-	(2,292,407)	(2,292,407)	0	(2,588,469)	(2,588,469)
NGFS	MTA	210828	22305	10001721-0023	10000	579030 - MTA Division OH Cost Recover	(2,334,289)	-	2,334,289	(2,622,647)	-	2,622,647
NGFS	MTA	210828	22305	10001721-0023	10000	581890 - GF-Rent Paid To Real Estate	1,834,105	1,801,197	(32,908)	2,060,674	2,033,820	(26,854)
NGFS	MTA	210828	22305	10001722-0002	10000	581890 - GF-Rent Paid To Real Estate	500,184	491,210	(8,974)	561,973	554,649	(7,324)
NGFS	MTA	210828	22870	10001723-0001	10000	581890 - GF-Rent Paid To Real Estate	989,392	971,843	(17,549)	1,110,219	1,095,898	(14,321)
NGFS	MTA	210828	22870	10001728-0001	10000	581890 - GF-Rent Paid To Real Estate	125,046	122,802	(2,244)	140,493	138,662	(1,831)
NGFS	MTA	210829	22265	10001719-0023	10000	515010 - Health Service-City Match	(392)	(391)	1	(380)	(377)	3
NGFS	MTA	210829	22265	10001719-0023	10000	515710 - Dependent Coverage	(1,545)	(1,540)	5	(1,497)	(1,487)	10
NGFS	MTA	210829	22265	10001719-0023	10000	516010 - Dental Coverage	(124)	(123)	1	(116)	(116)	-
NGFS	MTA	210830	22260	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	163,045	163,494	449	169,501	169,967	466
NGFS	MTA	210830	22260	10001719-0023	10000	513010 - Retire City Misc	23,387	23,452	65	23,486	23,551	65
NGFS	MTA	210830	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	2,364	2,371	7	2,458	2,465	7
NGFS	MTA	210830	22260	10001719-0023	10000	515010 - Health Service-City Match	2,783	2,774	(9)	2,995	2,976	(19)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	210830	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	1,187	1,191	4	1,234	1,238	4
NGFS	MTA	210830	22260	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchPropC	443	444	1	460	461	1
NGFS	MTA	210830	22260	10001719-0023	10000	515710 - Dependent Coverage	14,089	14,041	(48)	15,163	15,065	(98)
NGFS	MTA	210830	22260	10001719-0023	10000	516010 - Dental Coverage	1,082	1,083	1	1,129	1,131	2
NGFS	MTA	210830	22260	10001719-0023	10000	519120 - Long Term Disability Insurance	669	670	1	695	697	2
NGFS	PRT	210646	23680	10026770-0001	10000	515010 - Health Service-City Match	49,360	49,192	(168)	53,121	52,775	(346)
NGFS	PRT	210646	23680	10026770-0001	10000	515710 - Dependent Coverage	129,990	129,545	(445)	139,899	138,989	(910)
NGFS	PRT	210646	23680	10026770-0001	10000	516010 - Dental Coverage	11,161	11,171	10	11,646	11,667	21
NGFS	PRT	210646	23680	10026770-0001	10000	519010 - Fringe Adjustments-Budget	-	968	968	-	8,515	8,515
NGFS	PRT	210646	23680	10026770-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PRT	210647	23680	10026770-0001	10000	515010 - Health Service-City Match	12,086	12,045	(41)	12,711	12,630	(81)
NGFS	PRT	210647	23680	10026770-0001	10000	515710 - Dependent Coverage	20,778	20,706	(72)	21,196	21,059	(137)
NGFS	PRT	210647	23680	10026770-0001	10000	516010 - Dental Coverage	2,023	2,024	1	2,020	2,025	5
NGFS	PRT	210647	23680	10026770-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PRT	210649	23680	10026770-0001	10000	515010 - Health Service-City Match	25,032	24,948	(84)	26,940	26,768	(172)
NGFS	PRT	210649	23680	10026770-0001	10000	515710 - Dependent Coverage	44,424	44,272	(152)	47,808	47,500	(308)
NGFS	PRT	210649	23680	10026770-0001	10000	516010 - Dental Coverage	4,104	4,108	4	4,284	4,292	8
NGFS	PRT	210650	23680	10026770-0001	10000	515010 - Health Service-City Match	4,987	4,970	(17)	5,367	5,332	(35)
NGFS	PRT	210650	23680	10026770-0001	10000	515710 - Dependent Coverage	12,842	12,798	(44)	13,821	13,731	(90)
NGFS	PRT	210650	23680	10026770-0001	10000	516010 - Dental Coverage	1,104	1,105	1	1,152	1,154	2
NGFS	PRT	210651	23680	10026770-0001	10000	515010 - Health Service-City Match	40,803	40,666	(137)	43,911	43,628	(283)
NGFS	PRT	210651	23680	10026770-0001	10000	515710 - Dependent Coverage	128,138	127,702	(436)	137,901	137,011	(890)
NGFS	PRT	210651	23680	10026770-0001	10000	516010 - Dental Coverage	10,904	10,913	9	11,376	11,402	26
NGFS	PRT	210651	23680	10026770-0001	10000	519110 - Flexible Benefit Package	44,032	43,880	(152)	47,384	47,080	(304)
NGFS	PRT	109743	23680	10026771-0001	10000	501010 - Perm Salaries-Misc-Regular	(203)	-	203	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	501010 - Perm Salaries-Misc-Regular	203	-	(203)	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	509010 - Premium Pay - Misc	(683)	-	683	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	509010 - Premium Pay - Misc	683	-	(683)	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	513010 - Retire City Misc	(33)	-	33	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	513010 - Retire City Misc	33	-	(33)	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	514010 - Social Security (OASDI & HI)	(55)	-	55	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	514010 - Social Security (OASDI & HI)	55	-	(55)	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	514020 - Social Sec-Medicare(HI Only)	(13)	-	13	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	514020 - Social Sec-Medicare(HI Only)	13	-	(13)	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	515020 - Retiree Health-Match-Prop B	(6)	-	6	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	515020 - Retiree Health-Match-Prop B	6	-	(6)	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	(3)	-	3	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	3	-	(3)	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	519120 - Long Term Disability Insurance	(1)	-	1	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	519120 - Long Term Disability Insurance	1	-	(1)	-	-	-

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109743	23680	10032133-0001	10000	501010 - Perm Salaries-Misc-Regular	214	-	(214)	-	-	-
NGFS	PRT	109743	23680	10032133-0001	10000	501010 - Perm Salaries-Misc-Regular	2,021,626	2,021,840	214	2,093,992	2,093,992	-
NGFS	PRT	109743	23680	10032133-0001	10000	505010 - Temp Misc Regular Salaries	215,823	-	(215,823)	-	-	-
NGFS	PRT	109743	23680	10032133-0001	10000	505010 - Temp Misc Regular Salaries	-	215,823	215,823	224,455	224,455	-
NGFS	PRT	109743	23680	10032133-0001	10000	509010 - Premium Pay - Misc	711	-	(711)	-	-	-
NGFS	PRT	109743	23680	10032133-0001	10000	509010 - Premium Pay - Misc	-	711	711	739	739	-
NGFS	PRT	109743	23680	10032133-0001	10000	513010 - Retire City Misc	35	-	(35)	-	-	-
NGFS	PRT	109743	23680	10032133-0001	10000	513010 - Retire City Misc	292,364	292,399	35	292,580	292,580	-
NGFS	PRT	109743	23680	10032133-0001	10000	514010 - Social Security (OASDI & HI)	13,438	-	(13,438)	-	-	-
NGFS	PRT	109743	23680	10032133-0001	10000	514010 - Social Security (OASDI & HI)	114,073	127,511	13,438	135,064	135,064	-
NGFS	PRT	109743	23680	10032133-0001	10000	514020 - Social Sec-Medicare(HI Only)	3,142	-	(3,142)	-	-	-
NGFS	PRT	109743	23680	10032133-0001	10000	514020 - Social Sec-Medicare(HI Only)	29,320	32,462	3,142	33,639	33,639	-
NGFS	PRT	109743	23680	10032133-0001	10000	515010 - Health Service-City Match	55,704	55,516	(188)	59,822	59,434	(388)
NGFS	PRT	109743	23680	10032133-0001	10000	515020 - Retiree Health-Match-Prop B	1,579	-	(1,579)	-	-	-
NGFS	PRT	109743	23680	10032133-0001	10000	515020 - Retiree Health-Match-Prop B	14,730	16,309	1,579	16,900	16,900	-
NGFS	PRT	109743	23680	10032133-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	589	-	(589)	-	-	-
NGFS	PRT	109743	23680	10032133-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	5,494	6,083	589	6,302	6,302	-
NGFS	PRT	109743	23680	10032133-0001	10000	515710 - Dependent Coverage	145,356	144,859	(497)	155,935	154,923	(1,012)
NGFS	PRT	109743	23680	10032133-0001	10000	516010 - Dental Coverage	12,592	12,603	11	13,099	13,125	26
NGFS	PRT	109743	23680	10032133-0001	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	PRT	109743	23680	10032133-0001	10000	519120 - Long Term Disability Insurance	1	-	(1)	-	-	-
NGFS	PRT	109743	23680	10032133-0001	10000	519120 - Long Term Disability Insurance	4,794	4,795	1	4,967	4,967	-
NGFS	PRT	109747	23680	10026771-0001	10000	515010 - Health Service-City Match	49,231	49,065	(166)	54,353	54,006	(347)
NGFS	PRT	109747	23680	10026771-0001	10000	515710 - Dependent Coverage	85,336	85,044	(292)	93,992	93,388	(604)
NGFS	PRT	109747	23680	10026771-0001	10000	516010 - Dental Coverage	7,970	7,977	7	8,518	8,535	17
NGFS	PRT	109747	23680	10026771-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PRT	109748	23680	10026771-0001	10000	515010 - Health Service-City Match	18,928	18,864	(64)	20,370	20,238	(132)
NGFS	PRT	109748	23680	10026771-0001	10000	515710 - Dependent Coverage	54,508	54,322	(186)	58,662	58,282	(380)
NGFS	PRT	109748	23680	10026771-0001	10000	516010 - Dental Coverage	4,658	4,662	4	4,860	4,870	10
NGFS	PRT	109748	23680	10026771-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PRT	167644	24530	10024236-0003	17321	515010 - Health Service-City Match	67,909	67,682	(227)	74,455	73,979	(476)
NGFS	PRT	167644	24530	10024236-0003	17321	515710 - Dependent Coverage	128,606	128,167	(439)	140,560	139,654	(906)
NGFS	PRT	167644	24530	10024236-0003	17321	516010 - Dental Coverage	11,778	11,789	11	12,492	12,516	24
NGFS	PRT	167644	24530	10024236-0003	17321	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PRT	167644	24530	10024236-0003	17321	595280 - ITO To 5P-Port of SanFrancisco	335,604	336,297	693	390,581	392,015	1,434
NGFS	PRT	167644	24540	10011395-0001	12726	495028 - ITI Fr 5P-Port of SanFrancisco	335,604	336,297	693	390,581	392,015	1,434
NGFS	PRT	109751	23680	10026768-0001	10000	515010 - Health Service-City Match	25,032	24,948	(84)	26,940	26,768	(172)
NGFS	PRT	109751	23680	10026768-0001	10000	515710 - Dependent Coverage	44,424	44,272	(152)	47,808	47,500	(308)
NGFS	PRT	109751	23680	10026768-0001	10000	516010 - Dental Coverage	4,104	4,108	4	4,284	4,292	8
NGFS	PRT	109752	23680	10026768-0001	10000	515010 - Health Service-City Match	53,908	53,725	(183)	58,016	57,645	(371)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109752	23680	10026768-0001	10000	515710 - Dependent Coverage	122,072	121,660	(412)	131,376	130,525	(851)
NGFS	PRT	109752	23680	10026768-0001	10000	516010 - Dental Coverage	10,818	10,828	10	11,289	11,311	22
NGFS	PRT	109752	23680	10026768-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PRT	109752	23680	10026768-0001	10000	581015 - Human Resources Modernizatio	32,537	18,408	(14,129)	33,345	18,719	(14,626)
NGFS	PRT	109752	23680	10026768-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	90,456	95,331	4,875	93,768	105,873	12,105
NGFS	PRT	109752	23680	10026768-0001	10000	581660 - GF-Chf-Youth Works	61,572	-	(61,572)	64,035	-	(64,035)
NGFS	PRT	109752	23680	10026768-0001	10000	581870 - GF-HR-SF Fellows Program	120,000	240,000	120,000	-	-	-
NGFS	PRT	109753	23680	10026768-0001	10000	501010 - Perm Salaries-Misc-Regular	1,581,577	1,582,452	875	1,637,658	1,638,564	906
NGFS	PRT	109753	23680	10026768-0001	10000	513010 - Retire City Misc	228,173	228,303	130	228,239	228,369	130
NGFS	PRT	109753	23680	10026768-0001	10000	514010 - Social Security (OASDI & HI)	89,434	89,488	54	94,544	94,600	56
NGFS	PRT	109753	23680	10026768-0001	10000	514020 - Social Sec-Medicare(HI Only)	22,934	22,947	13	23,745	23,758	13
NGFS	PRT	109753	23680	10026768-0001	10000	515010 - Health Service-City Match	44,373	44,222	(151)	47,754	47,443	(311)
NGFS	PRT	109753	23680	10026768-0001	10000	515020 - Retiree Health-Match-Prop B	11,519	11,525	6	11,929	11,935	6
NGFS	PRT	109753	23680	10026768-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	4,296	4,298	2	4,449	4,451	2
NGFS	PRT	109753	23680	10026768-0001	10000	515710 - Dependent Coverage	117,148	116,747	(401)	126,078	125,258	(820)
NGFS	PRT	109753	23680	10026768-0001	10000	516010 - Dental Coverage	10,057	10,066	9	10,494	10,513	19
NGFS	PRT	109753	23680	10026768-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PRT	109753	23680	10026768-0001	10000	519120 - Long Term Disability Insurance	5,561	5,565	4	5,760	5,764	4
NGFS	PRT	109753	23680	10026768-0001	10000	581210 - DT Technology Infrastructure	986,421	983,523	(2,898)	1,097,207	1,061,712	(35,495)
NGFS	PRT	109754	23680	10026768-0001	10000	430150 - Interest Earned - Pooled Cash	1,000,000	2,000,000	1,000,000	-	1,000,000	1,000,000
NGFS	PRT	109754	23680	10026768-0001	10000	499999 - Beg Fund Balance - Budget Only	13,714,474	11,934,115	(1,780,359)	2,221,823	-	(2,221,823)
NGFS	PRT	109754	23680	10026768-0001	10000	501010 - Perm Salaries-Misc-Regular	66	-	(66)	-	-	-
NGFS	PRT	109754	23680	10026768-0001	10000	501010 - Perm Salaries-Misc-Regular	99,780	(258,092)	(357,872)	139,915	(217,031)	(356,946)
NGFS	PRT	109754	23680	10026768-0001	10000	513010 - Retire City Misc	10	-	(10)	-	-	-
NGFS	PRT	109754	23680	10026768-0001	10000	513010 - Retire City Misc	11,540	(41,712)	(53,252)	16,599	(34,765)	(51,364)
NGFS	PRT	109754	23680	10026768-0001	10000	514010 - Social Security (OASDI & HI)	4	-	(4)	-	-	-
NGFS	PRT	109754	23680	10026768-0001	10000	514010 - Social Security (OASDI & HI)	6,943	(15,246)	(22,189)	9,868	(12,263)	(22,131)
NGFS	PRT	109754	23680	10026768-0001	10000	514020 - Social Sec-Medicare(HI Only)	1	-	(1)	-	-	-
NGFS	PRT	109754	23680	10026768-0001	10000	514020 - Social Sec-Medicare(HI Only)	2,616	(2,573)	(5,189)	3,245	(1,931)	(5,176)
NGFS	PRT	109754	23680	10026768-0001	10000	515010 - Health Service-City Match	1,014	(9,694)	(10,708)	1,777	(9,633)	(11,410)
NGFS	PRT	109754	23680	10026768-0001	10000	515020 - Retiree Health-Match-Prop B	1,269	(1,338)	(2,607)	1,585	(1,015)	(2,600)
NGFS	PRT	109754	23680	10026768-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	473	(499)	(972)	592	(377)	(969)
NGFS	PRT	109754	23680	10026768-0001	10000	515510 - Health Service-Admin Cost	69,412	59,102	(10,310)	71,638	61,142	(10,496)
NGFS	PRT	109754	23680	10026768-0001	10000	515610 - Health Service-Retiree Subsidy	1,804,692	1,772,941	(31,751)	1,960,163	1,894,253	(65,910)
NGFS	PRT	109754	23680	10026768-0001	10000	515710 - Dependent Coverage	(18,125)	(60,273)	(42,148)	(18,433)	(63,267)	(44,834)
NGFS	PRT	109754	23680	10026768-0001	10000	516010 - Dental Coverage	(1,178)	(4,567)	(3,389)	(1,128)	(4,644)	(3,516)
NGFS	PRT	109754	23680	10026768-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PRT	109754	23680	10026768-0001	10000	519120 - Long Term Disability Insurance	(606)	(2,074)	(1,468)	(478)	(1,942)	(1,464)
NGFS	PRT	109754	23680	10026768-0001	10000	581920 - GF-HRc Surety Bond	84,860	84,855	(5)	85,357	85,348	(9)
NGFS	PRT	109755	23680	10026768-0001	10000	515010 - Health Service-City Match	74,205	73,954	(251)	85,428	84,875	(553)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109755	23680	10026768-0001	10000	515010 - Health Service-City Match	5,174	5,156	(18)	-	-	-
NGFS	PRT	109755	23680	10026768-0001	10000	515710 - Dependent Coverage	166,854	166,282	(572)	201,528	200,220	(1,308)
NGFS	PRT	109755	23680	10026768-0001	10000	515710 - Dependent Coverage	20,402	20,333	(69)	-	-	-
NGFS	PRT	109755	23680	10026768-0001	10000	516010 - Dental Coverage	14,738	14,752	14	17,082	17,113	31
NGFS	PRT	109755	23680	10026768-0001	10000	516010 - Dental Coverage	1,631	1,632	1	-	-	-
NGFS	PRT	109755	23680	10026768-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PRT	109755	23680	10026768-0001	10000	581120 - GF-Con-Financial Systems	178,059	184,028	5,969	184,594	191,248	6,654
NGFS	PRT	109755	23680	10026768-0001	10000	581130 - GF-Con-Internal Audits	301,224	300,295	(929)	301,703	293,188	(8,515)
NGFS	PRT	109756	23680	10026768-0001	10000	515010 - Health Service-City Match	45,895	45,740	(155)	49,392	49,073	(319)
NGFS	PRT	109756	23680	10026768-0001	10000	515710 - Dependent Coverage	116,816	116,417	(399)	125,718	124,904	(814)
NGFS	PRT	109756	23680	10026768-0001	10000	516010 - Dental Coverage	10,143	10,152	9	10,584	10,605	21
NGFS	PRT	109756	23680	10026768-0001	10000	519110 - Flexible Benefit Package	18,512	16,455	(57)	17,789	17,855	(114)
NGFS	PRT	109759	23680	10026769-0001	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,864	(70)
NGFS	PRT	109759	23680	10026769-0001	10000	515710 - Dependent Coverage	25,664	25,596	(68)	27,642	27,462	(180)
NGFS	PRT	109759	23680	10026769-0001	10000	516010 - Dental Coverage	2,208	2,210	2	2,304	2,308	4
NGFS	PRT	109760	23680	10026769-0001	10000	515010 - Health Service-City Match	8,568	8,541	(27)	9,222	9,162	(60)
NGFS	PRT	109760	23680	10026769-0001	10000	515710 - Dependent Coverage	54,222	54,039	(183)	58,356	57,978	(378)
NGFS	PRT	109760	23680	10026769-0001	10000	516010 - Dental Coverage	4,023	4,026	3	4,197	4,206	9
NGFS	PRT	109762	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	1,102,080	30,179	(1,071,901)	1,281,625	214,844	(1,066,781)
NGFS	PRT	109762	23680	10026769-0001	10000	513010 - Retire City Misc	155,817	(3,691)	(159,508)	175,395	21,876	(153,519)
NGFS	PRT	109762	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	96,829	30,345	(66,484)	110,101	43,845	(66,256)
NGFS	PRT	109762	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	24,385	8,842	(15,543)	27,325	11,858	(15,467)
NGFS	PRT	109762	23680	10026769-0001	10000	515010 - Health Service-City Match	28,195	(3,976)	(32,171)	33,246	(1,288)	(34,534)
NGFS	PRT	109762	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	12,250	4,441	(7,809)	13,725	5,957	(7,768)
NGFS	PRT	109762	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProp	4,568	1,657	(2,911)	5,117	2,218	(2,899)
NGFS	PRT	109762	23680	10026769-0001	10000	515710 - Dependent Coverage	67,183	(59,542)	(126,725)	82,736	(53,148)	(135,884)
NGFS	PRT	109762	23680	10026769-0001	10000	516010 - Dental Coverage	5,930	(4,220)	(10,150)	6,997	(3,566)	(10,563)
NGFS	PRT	109762	23680	10026769-0001	10000	519110 - Flexible Benefit Package	22,018	21,940	(76)	23,692	23,540	(152)
NGFS	PRT	109762	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	1,247	(3,147)	(4,394)	1,868	(2,506)	(4,374)
NGFS	PRT	109762	23680	10026769-0001	10000	581065 - Adm-Real Estate Special Svcs	246,536	246,524	(12)	258,407	258,384	(23)
NGFS	PRT	109762	23680	10026769-0001	10000	595280 - ITO To 5P-Port of San Francisco	3,585,527	3,267,000	(318,527)	3,585,527	3,267,000	(318,527)
NGFS	PRT	109762	23680	10026769-0001	10000	595280 - ITO To 5P-Port of San Francisco	23,892,238	25,383,334	1,491,096	14,883,818	13,118,782	(1,765,036)
NGFS	PRT	109763	23680	10026769-0001	10000	515010 - Health Service-City Match	22,806	22,729	(77)	24,542	24,381	(161)
NGFS	PRT	109763	23680	10026769-0001	10000	515710 - Dependent Coverage	125,195	124,775	(420)	134,743	133,868	(875)
NGFS	PRT	109763	23680	10026769-0001	10000	516010 - Dental Coverage	8,946	8,953	7	9,331	9,352	21
NGFS	PRT	109764	23680	10026769-0001	10000	515010 - Health Service-City Match	19,992	19,929	(63)	21,518	21,378	(140)
NGFS	PRT	109764	23680	10026769-0001	10000	515710 - Dependent Coverage	126,518	126,091	(427)	136,164	135,282	(882)
NGFS	PRT	109764	23680	10026769-0001	10000	516010 - Dental Coverage	9,387	9,394	7	9,793	9,814	21
NGFS	PRT	109765	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	575,494	583,082	7,588	595,902	603,760	7,858
NGFS	PRT	109765	23680	10026769-0001	10000	513010 - Retire City Misc	84,859	85,989	1,130	84,949	86,079	1,130

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109765	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	35,681	36,151	470	36,946	37,434	488
NGFS	PRT	109765	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	8,344	8,454	110	8,640	8,754	114
NGFS	PRT	109765	23680	10026769-0001	10000	515010 - Health Service-City Match	13,968	13,919	(49)	15,030	14,935	(95)
NGFS	PRT	109765	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	4,191	4,247	56	4,340	4,398	58
NGFS	PRT	109765	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	1,564	1,584	20	1,619	1,641	22
NGFS	PRT	109765	23680	10026769-0001	10000	515710 - Dependent Coverage	76,365	76,109	(256)	82,188	81,657	(531)
NGFS	PRT	109765	23680	10026769-0001	10000	516010 - Dental Coverage	5,733	5,742	9	5,985	5,998	13
NGFS	PRT	109766	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	408,789	409,796	1,007	423,283	424,330	1,047
NGFS	PRT	109766	23680	10026769-0001	10000	513010 - Retire City Misc	60,067	60,215	148	60,122	60,270	148
NGFS	PRT	109766	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	25,345	25,407	62	26,244	26,309	65
NGFS	PRT	109766	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	5,927	5,942	15	6,138	6,152	14
NGFS	PRT	109766	23680	10026769-0001	10000	515010 - Health Service-City Match	10,113	10,080	(33)	10,884	10,815	(69)
NGFS	PRT	109766	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	2,978	2,985	7	3,083	3,092	9
NGFS	PRT	109766	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	1,111	1,114	3	1,150	1,153	3
NGFS	PRT	109766	23680	10026769-0001	10000	515710 - Dependent Coverage	49,221	49,056	(165)	52,974	52,632	(342)
NGFS	PRT	109766	23680	10026769-0001	10000	516010 - Dental Coverage	3,801	3,804	3	3,966	3,975	9
NGFS	PRT	109766	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	1,677	1,680	3	1,736	1,739	3
NGFS	PRT	109767	23680	10026769-0001	10000	515010 - Health Service-City Match	10,056	10,022	(34)	10,822	10,752	(70)
NGFS	PRT	109767	23680	10026769-0001	10000	515710 - Dependent Coverage	24,632	24,550	(82)	26,510	26,338	(172)
NGFS	PRT	109767	23680	10026769-0001	10000	516010 - Dental Coverage	2,100	2,104	4	2,192	2,196	4
NGFS	PRT	109769	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	93,739	-	(93,739)	97,063	-	(97,063)
NGFS	PRT	109769	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	540,526	634,265	93,739	559,694	656,757	97,063
NGFS	PRT	109769	23680	10026769-0001	10000	513010 - Retire City Misc	13,948	-	(13,948)	13,967	-	(13,967)
NGFS	PRT	109769	23680	10026769-0001	10000	513010 - Retire City Misc	80,429	94,377	13,948	80,538	94,505	13,967
NGFS	PRT	109769	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	5,812	-	(5,812)	6,018	-	(6,018)
NGFS	PRT	109769	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	33,513	39,325	5,812	34,701	40,719	6,018
NGFS	PRT	109769	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	1,359	-	(1,359)	1,407	-	(1,407)
NGFS	PRT	109769	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	7,837	9,196	1,359	8,114	9,521	1,407
NGFS	PRT	109769	23680	10026769-0001	10000	515010 - Health Service-City Match	5,028	-	(5,028)	5,411	-	(5,411)
NGFS	PRT	109769	23680	10026769-0001	10000	515010 - Health Service-City Match	30,168	35,077	4,909	32,466	37,632	5,166
NGFS	PRT	109769	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	683	-	(683)	707	-	(707)
NGFS	PRT	109769	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	3,938	4,621	683	4,077	4,784	707
NGFS	PRT	109769	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	255	-	(255)	264	-	(264)
NGFS	PRT	109769	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	1,470	1,725	255	1,522	1,788	264
NGFS	PRT	109769	23680	10026769-0001	10000	515710 - Dependent Coverage	12,316	-	(12,316)	13,255	-	(13,255)
NGFS	PRT	109769	23680	10026769-0001	10000	515710 - Dependent Coverage	73,896	85,925	12,029	79,530	92,183	12,653
NGFS	PRT	109769	23680	10026769-0001	10000	516010 - Dental Coverage	1,050	-	(1,050)	1,096	-	(1,096)
NGFS	PRT	109769	23680	10026769-0001	10000	516010 - Dental Coverage	6,300	7,364	1,064	6,576	7,686	1,110
NGFS	PRT	109769	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	384	-	(384)	398	-	(398)
NGFS	PRT	109769	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	2,215	2,599	384	2,295	2,693	398

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109770	23680	10026769-0001	10000	515010 - Health Service-City Match	100,560	100,220	(340)	108,220	107,520	(700)
NGFS	PRT	109770	23680	10026769-0001	10000	515710 - Dependent Coverage	246,320	245,500	(820)	265,100	263,380	(1,720)
NGFS	PRT	109770	23680	10026769-0001	10000	516010 - Dental Coverage	21,000	21,040	40	21,920	21,960	40
NGFS	PRT	109773	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	642,696	649,025	6,329	665,488	678,632	13,144
NGFS	PRT	109773	23680	10026769-0001	10000	513010 - Retire City Misc	94,905	95,840	935	95,010	96,885	1,875
NGFS	PRT	109773	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	39,845	40,238	393	41,259	42,075	816
NGFS	PRT	109773	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	9,321	9,411	90	9,651	9,840	189
NGFS	PRT	109773	23680	10026769-0001	10000	515010 - Health Service-City Match	15,210	15,160	(50)	16,370	16,265	(105)
NGFS	PRT	109773	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	4,680	4,726	46	4,847	4,941	94
NGFS	PRT	109773	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	1,747	1,764	17	1,806	1,843	37
NGFS	PRT	109773	23680	10026769-0001	10000	515710 - Dependent Coverage	86,105	85,820	(285)	92,670	92,070	(600)
NGFS	PRT	109773	23680	10026769-0001	10000	516010 - Dental Coverage	6,445	6,450	5	6,725	6,740	15
NGFS	PRT	109773	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	2,633	2,659	26	2,727	2,784	57
NGFS	PRT	109774	23680	10026769-0001	10000	515010 - Health Service-City Match	29,680	29,582	(98)	31,943	31,738	(205)
NGFS	PRT	109774	23680	10026769-0001	10000	515710 - Dependent Coverage	174,429	173,851	(578)	187,728	186,513	(1,215)
NGFS	PRT	109774	23680	10026769-0001	10000	516010 - Dental Coverage	12,988	12,999	11	13,553	13,583	30
NGFS	PRT	109775	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	562,004	564,249	2,245	581,934	584,259	2,325
NGFS	PRT	109775	23680	10026769-0001	10000	513010 - Retire City Misc	81,474	81,808	334	81,513	81,848	335
NGFS	PRT	109775	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	34,845	34,984	139	36,080	36,224	144
NGFS	PRT	109775	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	8,149	8,181	32	8,438	8,472	34
NGFS	PRT	109775	23680	10026769-0001	10000	515010 - Health Service-City Match	14,154	14,107	(47)	15,233	15,135	(98)
NGFS	PRT	109775	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	4,093	4,109	16	4,240	4,257	17
NGFS	PRT	109775	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	1,526	1,532	6	1,580	1,587	7
NGFS	PRT	109775	23680	10026769-0001	10000	515710 - Dependent Coverage	63,979	63,767	(212)	68,857	68,411	(446)
NGFS	PRT	109775	23680	10026769-0001	10000	516010 - Dental Coverage	4,917	4,922	5	5,131	5,142	11
NGFS	PRT	109775	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	2,304	2,313	9	2,387	2,396	9
NGFS	PRT	109776	23680	10026769-0001	10000	515010 - Health Service-City Match	19,160	19,095	(65)	20,620	20,490	(130)
NGFS	PRT	109776	23680	10026769-0001	10000	515710 - Dependent Coverage	73,305	73,060	(245)	78,895	78,385	(510)
NGFS	PRT	109776	23680	10026769-0001	10000	516010 - Dental Coverage	6,090	6,095	5	6,355	6,365	10
NGFS	PRT	109777	23680	10026769-0001	10000	515010 - Health Service-City Match	15,210	15,160	(50)	16,370	16,265	(105)
NGFS	PRT	109777	23680	10026769-0001	10000	515710 - Dependent Coverage	86,105	85,820	(285)	92,670	92,070	(600)
NGFS	PRT	109777	23680	10026769-0001	10000	516010 - Dental Coverage	6,445	6,450	5	6,725	6,740	15
NGFS	PRT	109778	23680	10026769-0001	10000	515010 - Health Service-City Match	24,150	24,071	(79)	25,992	25,825	(167)
NGFS	PRT	109778	23680	10026769-0001	10000	515710 - Dependent Coverage	138,621	138,161	(460)	149,190	148,224	(966)
NGFS	PRT	109778	23680	10026769-0001	10000	516010 - Dental Coverage	10,364	10,372	8	10,814	10,838	24
NGFS	PRT	109779	23680	10026769-0001	10000	515010 - Health Service-City Match	2,302	2,294	(8)	2,477	2,461	(16)
NGFS	PRT	109779	23680	10026769-0001	10000	515710 - Dependent Coverage	19,440	19,375	(65)	20,922	20,787	(135)
NGFS	PRT	109779	23680	10026769-0001	10000	516010 - Dental Coverage	1,387	1,389	2	1,448	1,451	3
NGFS	PRT	109780	23680	10026769-0001	10000	515010 - Health Service-City Match	12,168	12,128	(40)	13,096	13,012	(84)
NGFS	PRT	109780	23680	10026769-0001	10000	515710 - Dependent Coverage	68,884	68,656	(228)	74,136	73,656	(480)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109780	23680	10026769-0001	10000	516010 - Dental Coverage	5,156	5,160	4	5,380	5,392	12
NGFS	PRT	184644	23680	10026769-0001	10000	515010 - Health Service-City Match	12,168	12,128	(40)	13,096	13,012	(84)
NGFS	PRT	184644	23680	10026769-0001	10000	515710 - Dependent Coverage	68,884	68,656	(228)	74,136	73,656	(480)
NGFS	PRT	184644	23680	10026769-0001	10000	516010 - Dental Coverage	5,156	5,160	4	5,380	5,392	12
NGFS	PRT	109785	23680	10032134-0001	10000	515010 - Health Service-City Match	27,671	27,576	(93)	29,442	29,252	(190)
NGFS	PRT	109785	23680	10032134-0001	10000	515710 - Dependent Coverage	62,168	61,956	(212)	65,574	65,150	(424)
NGFS	PRT	109785	23680	10032134-0001	10000	516010 - Dental Coverage	5,755	5,760	5	5,902	5,915	13
NGFS	PRT	109785	23680	10032134-0001	10000	519110 - Flexible Benefit Package	30,807	30,701	(106)	33,153	32,940	(213)
NGFS	PRT	109785	23680	10032134-0001	10000	581690 - GF-Mayor'S Office Services	35,146	35,770	624	36,239	36,916	677
NGFS	PRT	109787	23680	10032134-0001	10000	515010 - Health Service-City Match	4,987	4,970	(17)	5,367	5,332	(35)
NGFS	PRT	109787	23680	10032134-0001	10000	515710 - Dependent Coverage	12,842	12,798	(44)	13,821	13,731	(90)
NGFS	PRT	109787	23680	10032134-0001	10000	516010 - Dental Coverage	1,104	1,105	1	1,152	1,154	2
NGFS	PRT	109789	23680	10032134-0001	10000	515010 - Health Service-City Match	27,547	27,455	(92)	35,208	34,982	(226)
NGFS	PRT	109789	23680	10032134-0001	10000	515710 - Dependent Coverage	64,377	64,159	(218)	80,697	80,176	(521)
NGFS	PRT	109789	23680	10032134-0001	10000	516010 - Dental Coverage	5,676	5,681	5	6,921	6,935	14
NGFS	PRT	109789	23680	10032134-0001	10000	519110 - Flexible Benefit Package	9,785	9,751	(34)	11,846	11,770	(76)
NGFS	PRT	232116	23680	10026769-0001	10000	597095 - General Reserve	(2,995,197)	(2,995,197)	-	(2,995,197)	-	2,995,197
NGFS	PRT	232116	23680	10026769-0001	10000	597095 - General Reserve	2,995,197	3,005,507	10,310	2,995,197	3,005,693	10,496
NGFS	PRT	232116	23690	10002491-0002	16325	506070 - Programmatic Projects-Budget	250,000	100,000	(150,000)	250,000	100,000	(150,000)
NGFS	PRT	232116	23690	10011412-0001	12743	495028 - ITI Fr 5P-Port of San Francisco	3,585,527	3,267,000	(318,527)	3,585,527	3,267,000	(318,527)
NGFS	PRT	232116	23690	10036002-0001	21279	506070 - Programmatic Projects-Budget	368,527	200,000	(168,527)	368,527	200,000	(168,527)
NGFS	PRT	232116	23700	10010798-0001	12602	495028 - ITI Fr 5P-Port of San Francisco	23,892,238	25,383,334	1,491,096	14,883,818	13,118,762	(1,765,036)
NGFS	PRT	232116	23700	10032990-0002	21763	567000 - Bldgs,Struct&Imprv Proj-Budget	848,099	2,339,195	1,491,096	3,203,182	1,438,146	(1,765,036)
NGFS	PRT	232116	24540	10011395-0001	12726	567000 - Bldgs,Struct&Imprv Proj-Budget	1,887,512	1,888,205	693	1,942,489	1,943,923	1,434
NGFS	PRT	109792	23680	10032132-0001	10000	501010 - Perm Salaries-Misc-Regular	3,988,892	3,997,160	8,268	4,130,879	4,141,095	10,216
NGFS	PRT	109792	23680	10032132-0001	10000	513010 - Retire City Misc	575,909	577,100	1,191	576,178	577,599	1,421
NGFS	PRT	109792	23680	10032132-0001	10000	514010 - Social Security (OASDI & HI)	217,908	218,148	240	231,593	232,227	634
NGFS	PRT	109792	23680	10032132-0001	10000	514020 - Social Sec-Medicare(HI Only)	59,961	60,082	121	62,108	62,257	149
NGFS	PRT	109792	23680	10032132-0001	10000	515010 - Health Service-City Match	99,753	99,413	(340)	107,016	106,319	(697)
NGFS	PRT	109792	23680	10032132-0001	10000	515020 - Retiree Health-Match-Prop B	30,116	30,175	59	31,197	31,271	74
NGFS	PRT	109792	23680	10032132-0001	10000	515030 - RetireeHlthCare-CityMatchPropC	11,238	11,260	22	11,832	11,660	(172)
NGFS	PRT	109792	23680	10032132-0001	10000	515710 - Dependent Coverage	252,357	251,491	(866)	270,263	268,504	(1,759)
NGFS	PRT	109792	23680	10032132-0001	10000	516010 - Dental Coverage	21,756	21,775	19	22,599	22,638	39
NGFS	PRT	109792	23680	10032132-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PRT	109792	23680	10032132-0001	10000	519120 - Long Term Disability Insurance	15,364	15,398	34	15,912	15,954	42
NGFS	PRT	110644	23680	10032132-0001	10000	501010 - Perm Salaries-Misc-Regular	779,368	784,592	5,224	807,005	817,905	10,900
NGFS	PRT	110644	23680	10032132-0001	10000	513010 - Retire City Misc	112,733	113,485	752	112,776	114,292	1,516
NGFS	PRT	110644	23680	10032132-0001	10000	514010 - Social Security (OASDI & HI)	46,806	46,904	98	49,056	49,444	388
NGFS	PRT	110644	23680	10032132-0001	10000	514020 - Social Sec-Medicare(HI Only)	11,301	11,377	76	11,701	11,860	159
NGFS	PRT	110644	23680	10032132-0001	10000	515010 - Health Service-City Match	20,377	20,309	(68)	21,930	21,789	(141)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	110644	23680	10032132-0001	10000	515020 - Retiree Health-Match-Prop B	5,676	5,714	38	5,878	5,957	79
NGFS	PRT	110644	23680	10032132-0001	10000	515030 - RetireeHlthCare-CityMatchProp	2,117	2,130	13	2,192	2,221	29
NGFS	PRT	110644	23680	10032132-0001	10000	515710 - Dependent Coverage	76,334	76,075	(259)	82,152	81,622	(530)
NGFS	PRT	110644	23680	10032132-0001	10000	516010 - Dental Coverage	6,018	6,023	5	6,282	6,292	10
NGFS	PRT	110644	23680	10032132-0001	10000	519120 - Long Term Disability Insurance	3,195	3,216	21	3,308	3,353	45
NGFS	PUC	198644	24750	10026777-0001	10000	495045 - ITI Fr 5Q-Cleanpowersf Funds	29,859,099	29,840,117	(18,982)	31,294,705	31,264,260	(30,445)
NGFS	PUC	198644	24750	10026777-0001	10000	515010 - Health Service-City Match	189,408	188,759	(649)	211,838	210,462	(1,376)
NGFS	PUC	198644	24750	10026777-0001	10000	515710 - Dependent Coverage	385,565	384,234	(1,331)	429,216	426,421	(2,795)
NGFS	PUC	198644	24750	10026777-0001	10000	516010 - Dental Coverage	35,043	35,074	31	37,900	37,969	69
NGFS	PUC	198644	24750	10026777-0001	10000	519110 - Flexible Benefit Package	31,801	31,691	(110)	41,461	41,195	(266)
NGFS	PUC	198644	24750	10026777-0001	10000	520190 - Department Overhead	7,671,475	7,741,252	69,777	8,077,284	8,055,162	(22,122)
NGFS	PUC	198644	24750	10026777-0001	10000	581210 - DT Technology Infrastructure	107,309	106,991	(318)	118,904	114,951	(3,953)
NGFS	PUC	198644	24750	10026777-0001	10000	598040 - Designated For General Reserv	200,000	113,618	(86,382)	200,000	199,998	(2)
NGFS	PUC	198644	24870	10006358-0002	20543	595328 - ITO To 5Q-CleanpowerSF Fund	29,859,099	29,840,117	(18,982)	31,294,705	31,264,260	(30,445)
NGFS	PUC	198644	24870	10006358-0002	20543	598040 - Designated For General Reserv	39,958,219	39,977,201	18,982	35,467,572	35,498,017	30,445
NGFS	PUC	229267	20160	10030000-0001	10000	499999 - Beg Fund Balance - Budget Only	24,969,584	24,768,840	(200,744)	34,836,516	34,589,737	(246,779)
NGFS	PUC	229267	20160	10030000-0001	10000	501010 - Perm Salaries-Misc-Regular	2,803,330	2,899,817	96,487	2,954,046	3,053,954	99,908
NGFS	PUC	229267	20160	10030000-0001	10000	513010 - Retire City Misc	406,056	420,413	14,357	413,644	428,021	14,377
NGFS	PUC	229267	20160	10030000-0001	10000	514010 - Social Security (OASDI & HI)	197,586	203,568	5,982	208,767	214,961	6,194
NGFS	PUC	229267	20160	10030000-0001	10000	514020 - Social Sec-Medicare(HI Only)	49,396	50,795	1,399	51,587	53,036	1,449
NGFS	PUC	229267	20160	10030000-0001	10000	515010 - Health Service-City Match	108,566	114,436	5,870	119,073	124,997	5,924
NGFS	PUC	229267	20160	10030000-0001	10000	515020 - Retiree Health-Match-Prop B	24,813	25,516	703	25,916	26,644	728
NGFS	PUC	229267	20160	10030000-0001	10000	515030 - RetireeHlthCare-CityMatchProp	9,251	9,513	262	9,663	9,934	271
NGFS	PUC	229267	20160	10030000-0001	10000	515510 - Health Service-Admin Cost	129,218	110,024	(19,194)	133,362	113,822	(19,540)
NGFS	PUC	229267	20160	10030000-0001	10000	515610 - Health Service-Retiree Subsidy	3,251,568	3,194,350	(57,208)	3,531,873	3,412,922	(118,751)
NGFS	PUC	229267	20160	10030000-0001	10000	515710 - Dependent Coverage	215,238	225,566	10,328	233,957	244,313	10,356
NGFS	PUC	229267	20160	10030000-0001	10000	516010 - Dental Coverage	19,648	20,694	1,046	20,748	21,859	1,111
NGFS	PUC	229267	20160	10030000-0001	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	PUC	229267	20160	10030000-0001	10000	519120 - Long Term Disability Insurance	7,829	8,225	396	8,319	8,729	410
NGFS	PUC	229267	20160	10030000-0001	10000	520190 - Department Overhead	47,795,250	47,848,212	52,962	50,005,176	49,795,627	(209,549)
NGFS	PUC	229267	20160	10030000-0001	10000	598040 - Designated For General Reserv	900,000	674,646	(225,354)	900,000	900,000	-
NGFS	PUC	229268	20160	10030000-0001	10000	515010 - Health Service-City Match	42,930	42,785	(145)	46,866	46,566	(300)
NGFS	PUC	229268	20160	10030000-0001	10000	515710 - Dependent Coverage	73,661	73,409	(252)	77,015	76,518	(497)
NGFS	PUC	229268	20160	10030000-0001	10000	516010 - Dental Coverage	6,920	6,927	7	7,097	7,111	14
NGFS	PUC	229268	20160	10030000-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	229268	20160	10030000-0001	10000	581410 - GF-GSA-Facilities Mgmt Svcs	385,464	380,996	(4,468)	399,748	394,758	(4,990)
NGFS	PUC	229269	20160	10030000-0001	10000	501010 - Perm Salaries-Misc-Regular	2,157,791	2,158,207	416	2,278,058	2,278,488	430
NGFS	PUC	229269	20160	10030000-0001	10000	513010 - Retire City Misc	312,432	312,492	60	318,675	318,735	60
NGFS	PUC	229269	20160	10030000-0001	10000	514010 - Social Security (OASDI & HI)	130,246	130,272	26	139,383	139,410	27
NGFS	PUC	229269	20160	10030000-0001	10000	514020 - Social Sec-Medicare(HI Only)	33,486	33,493	7	35,234	35,240	6

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	229269	20160	10030000-0001	10000	515010 - Health Service-City Match	61,341	61,133	(208)	67,207	66,772	(435)
NGFS	PUC	229269	20160	10030000-0001	10000	515020 - Retiree Health-Match-Prop B	16,822	16,825	3	17,702	17,705	3
NGFS	PUC	229269	20160	10030000-0001	10000	515030 - RetireeHlthCare-CityMatchPropf	6,271	6,272	1	6,599	6,600	1
NGFS	PUC	229269	20160	10030000-0001	10000	515710 - Dependent Coverage	163,855	163,296	(559)	179,416	178,252	(1,164)
NGFS	PUC	229269	20160	10030000-0001	10000	516010 - Dental Coverage	14,066	14,076	12	14,934	14,964	30
NGFS	PUC	229269	20160	10030000-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	229269	20160	10030000-0001	10000	519120 - Long Term Disability Insurance	5,944	5,946	2	6,334	6,335	1
NGFS	PUC	229281	20160	10025207-0002	10000	501010 - Perm Salaries-Misc-Regular	436,834	437,161	327	492,939	493,277	338
NGFS	PUC	229281	20160	10025207-0002	10000	513010 - Retire City Misc	64,254	64,303	49	70,160	70,208	48
NGFS	PUC	229281	20160	10025207-0002	10000	514010 - Social Security (OASDI & HI)	27,084	27,104	20	30,562	30,583	21
NGFS	PUC	229281	20160	10025207-0002	10000	514020 - Social Sec-Medicare(HI Only)	6,334	6,339	5	7,146	7,151	5
NGFS	PUC	229281	20160	10025207-0002	10000	515010 - Health Service-City Match	16,180	16,126	(54)	19,817	19,689	(128)
NGFS	PUC	229281	20160	10025207-0002	10000	515020 - Retiree Health-Match-Prop B	3,183	3,185	2	3,591	3,593	2
NGFS	PUC	229281	20160	10025207-0002	10000	515030 - RetireeHlthCare-CityMatchPropf	1,186	1,187	1	1,340	1,341	1
NGFS	PUC	229281	20160	10025207-0002	10000	515710 - Dependent Coverage	48,407	48,244	(163)	57,989	57,613	(376)
NGFS	PUC	229281	20160	10025207-0002	10000	516010 - Dental Coverage	4,005	4,009	4	4,666	4,675	9
NGFS	PUC	229281	20160	10025207-0002	10000	519120 - Long Term Disability Insurance	1,791	1,792	1	2,021	2,023	2
NGFS	PUC	229281	20160	10030002-0001	10000	501010 - Perm Salaries-Misc-Regular	19,875,288	19,916,968	41,680	21,195,311	21,244,363	49,052
NGFS	PUC	229281	20160	10030002-0001	10000	513010 - Retire City Misc	2,903,475	2,909,648	6,173	2,993,507	3,000,485	6,978
NGFS	PUC	229281	20160	10030002-0001	10000	514010 - Social Security (OASDI & HI)	1,277,763	1,280,335	2,572	1,354,596	1,357,633	3,037
NGFS	PUC	229281	20160	10030002-0001	10000	514020 - Social Sec-Medicare(HI Only)	300,864	301,482	618	318,434	319,144	710
NGFS	PUC	229281	20160	10030002-0001	10000	515010 - Health Service-City Match	612,347	610,310	(2,037)	683,806	679,420	(4,386)
NGFS	PUC	229281	20160	10030002-0001	10000	515020 - Retiree Health-Match-Prop B	151,151	151,443	292	159,978	160,318	340
NGFS	PUC	229281	20160	10030002-0001	10000	515030 - RetireeHlthCare-CityMatchPropf	56,368	56,484	116	59,672	59,610	(62)
NGFS	PUC	229281	20160	10030002-0001	10000	515710 - Dependent Coverage	2,286,850	2,279,157	(7,693)	2,524,815	2,508,477	(16,338)
NGFS	PUC	229281	20160	10030002-0001	10000	516010 - Dental Coverage	182,160	182,343	183	195,339	195,744	405
NGFS	PUC	229281	20160	10030002-0001	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	28,299	28,117	(182)
NGFS	PUC	229281	20160	10030002-0001	10000	519120 - Long Term Disability Insurance	74,726	74,845	119	79,294	79,459	165
NGFS	PUC	229281	20160	10030002-0001	10000	581210 - DT Technology Infrastructure	1,806,834	1,801,478	(5,356)	2,002,072	1,935,478	(66,594)
NGFS	PUC	229281	20160	10030002-0001	10000	581410 - GF-GSA-Facilities Mgmt Svcs	1,717,826	1,697,919	(19,907)	1,781,488	1,759,249	(22,239)
NGFS	PUC	229281	20210	10032719-0010	10002	501010 - Perm Salaries-Misc-Regular	301,548	302,291	743	312,242	313,010	768
NGFS	PUC	229281	20210	10032719-0010	10002	506070 - Programmatic Projects-Budget	442,281	441,491	(790)	141,113	140,436	(677)
NGFS	PUC	229281	20210	10032719-0010	10002	513010 - Retire City Misc	44,061	44,170	109	44,094	44,202	108
NGFS	PUC	229281	20210	10032719-0010	10002	514010 - Social Security (OASDI & HI)	18,696	18,742	46	19,359	19,407	48
NGFS	PUC	229281	20210	10032719-0010	10002	514020 - Social Sec-Medicare(HI Only)	4,372	4,384	12	4,527	4,538	11
NGFS	PUC	229281	20210	10032719-0010	10002	515010 - Health Service-City Match	6,742	6,720	(22)	7,256	7,210	(46)
NGFS	PUC	229281	20210	10032719-0010	10002	515020 - Retiree Health-Match-Prop B	2,197	2,202	5	2,275	2,280	5
NGFS	PUC	229281	20210	10032719-0010	10002	515030 - RetireeHlthCare-CityMatchPropf	819	821	2	848	850	2
NGFS	PUC	229281	20210	10032719-0010	10002	515710 - Dependent Coverage	32,814	32,704	(110)	35,316	35,088	(228)
NGFS	PUC	229281	20210	10032719-0010	10002	516010 - Dental Coverage	2,534	2,536	2	2,644	2,650	6

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	229281	20210	10032719-0010	10002	519120 - Long Term Disability Insurance	1,236	1,239	3	1,280	1,283	3
NGFS	PUC	229292	20160	10030002-0004	10000	501010 - Perm Salaries-Misc-Regular	12,946,216	12,888,115	(58,101)	13,556,971	13,496,755	(60,216)
NGFS	PUC	229292	20160	10030002-0004	10000	513010 - Retire City Misc	1,893,154	1,884,473	(8,681)	1,916,504	1,907,724	(8,780)
NGFS	PUC	229292	20160	10030002-0004	10000	514010 - Social Security (OASDI & HI)	925,715	922,096	(3,619)	965,445	961,701	(3,744)
NGFS	PUC	229292	20160	10030002-0004	10000	514020 - Social Sec-Medicare(HI Only)	219,398	218,600	(798)	228,244	227,363	(881)
NGFS	PUC	229292	20160	10030002-0004	10000	515010 - Health Service-City Match	299,753	292,544	(7,209)	322,604	313,876	(8,726)
NGFS	PUC	229292	20160	10030002-0004	10000	515020 - Retiree Health-Match-Prop B	110,249	109,803	(446)	114,678	114,207	(471)
NGFS	PUC	229292	20160	10030002-0004	10000	515030 - RetireeHlthCare-CityMatchProp	41,094	40,944	(150)	42,756	42,597	(159)
NGFS	PUC	229292	20160	10030002-0004	10000	515710 - Dependent Coverage	1,463,035	1,447,059	(15,976)	1,574,590	1,552,553	(22,037)
NGFS	PUC	229292	20160	10030002-0004	10000	516010 - Dental Coverage	112,776	111,833	(943)	117,661	116,867	(794)
NGFS	PUC	229292	20160	10030002-0004	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	229292	20160	10030002-0004	10000	519120 - Long Term Disability Insurance	51,084	50,833	(251)	53,498	53,279	(219)
NGFS	PUC	229302	20160	10030002-0001	10000	501010 - Perm Salaries-Misc-Regular	5,441,367	5,442,616	1,249	5,672,730	5,674,023	1,293
NGFS	PUC	229302	20160	10030002-0001	10000	513010 - Retire City Misc	779,890	780,076	186	785,468	785,654	186
NGFS	PUC	229302	20160	10030002-0001	10000	514010 - Social Security (OASDI & HI)	292,903	292,981	78	314,278	314,358	80
NGFS	PUC	229302	20160	10030002-0001	10000	514020 - Social Sec-Medicare(HI Only)	79,135	79,153	18	82,492	82,511	19
NGFS	PUC	229302	20160	10030002-0001	10000	515010 - Health Service-City Match	144,596	144,102	(494)	155,613	154,598	(1,015)
NGFS	PUC	229302	20160	10030002-0001	10000	515020 - Retiree Health-Match-Prop B	39,744	39,753	9	41,437	41,446	9
NGFS	PUC	229302	20160	10030002-0001	10000	515030 - RetireeHlthCare-CityMatchProp	14,829	14,833	4	15,451	15,454	3
NGFS	PUC	229302	20160	10030002-0001	10000	515710 - Dependent Coverage	317,869	316,772	(1,097)	342,100	339,868	(2,232)
NGFS	PUC	229302	20160	10030002-0001	10000	516010 - Dental Coverage	28,242	28,267	25	29,469	29,518	49
NGFS	PUC	229302	20160	10030002-0001	10000	519120 - Long Term Disability Insurance	22,301	22,306	5	23,254	23,260	6
NGFS	PUC	229302	20210	10021055-0001	10002	515010 - Health Service-City Match	2,353	2,345	(8)	2,532	2,516	(16)
NGFS	PUC	229302	20210	10021055-0001	10002	515710 - Dependent Coverage	9,274	9,244	(30)	9,981	9,917	(64)
NGFS	PUC	229302	20210	10021055-0001	10002	516010 - Dental Coverage	733	734	1	766	767	1
NGFS	PUC	229302	20210	10021055-0001	10002	520190 - Department Overhead	123,255	123,292	37	118,456	118,535	79
NGFS	PUC	292649	20160	10030002-0008	10000	515010 - Health Service-City Match	146,818	146,319	(499)	159,197	158,165	(1,032)
NGFS	PUC	292649	20160	10030002-0008	10000	515710 - Dependent Coverage	332,635	331,482	(1,143)	361,059	358,712	(2,347)
NGFS	PUC	292649	20160	10030002-0008	10000	516010 - Dental Coverage	29,487	29,514	27	31,025	31,082	57
NGFS	PUC	292649	20160	10030002-0008	10000	519110 - Flexible Benefit Package	27,520	27,425	(95)	29,615	29,425	(190)
NGFS	PUC	292657	20160	10030001-0005	10000	501010 - Perm Salaries-Misc-Regular	7,240,576	7,242,797	2,221	7,588,769	7,701,029	112,260
NGFS	PUC	292657	20160	10030001-0005	10000	513010 - Retire City Misc	1,066,757	1,067,076	319	1,080,844	1,096,984	16,140
NGFS	PUC	292657	20160	10030001-0005	10000	514010 - Social Security (OASDI & HI)	483,931	484,069	138	500,915	507,875	8,960
NGFS	PUC	292657	20160	10030001-0005	10000	514020 - Social Sec-Medicare(HI Only)	113,925	113,956	31	117,849	119,470	1,621
NGFS	PUC	292657	20160	10030001-0005	10000	515010 - Health Service-City Match	226,305	225,543	(762)	244,347	242,764	(1,583)
NGFS	PUC	292657	20160	10030001-0005	10000	515020 - Retiree Health-Match-Prop B	57,233	57,249	16	59,187	60,010	823
NGFS	PUC	292657	20160	10030001-0005	10000	515030 - RetireeHlthCare-CityMatchProp	21,341	21,347	6	22,066	22,384	318
NGFS	PUC	292657	20160	10030001-0005	10000	515710 - Dependent Coverage	875,968	873,040	(2,928)	946,685	940,545	(6,140)
NGFS	PUC	292657	20160	10030001-0005	10000	516010 - Dental Coverage	67,038	67,112	74	70,236	70,388	152
NGFS	PUC	292657	20160	10030001-0005	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26	
NGFS	PUC	292657	20160	10030001-0005	10000	519120 - Long Term Disability Insurance	25,982	25,991	9	27,284	27,761	477	
NGFS	PUC	295644	20160	10030002-0001	10000	515010 - Health Service-City Match	136,437	135,969	(468)	151,507	150,518	(989)	
NGFS	PUC	295644	20160	10030002-0001	10000	515710 - Dependent Coverage	317,388	316,296	(1,092)	355,124	352,807	(2,317)	
NGFS	PUC	295644	20160	10030002-0001	10000	516010 - Dental Coverage	27,873	27,899	26	30,189	30,241	52	
NGFS	PUC	231621	24970	10029992-0004	10000	499999 - Beg Fund Balance - Budget Only	28,165,350	28,324,293	158,943	17,215,278	16,895,777	(319,501)	
NGFS	PUC	231621	24970	10029992-0004	10000	598040 - Designated For General Reservi	800,000	628,190	(171,810)	800,000	800,000	-	
NGFS	PUC	298646	24970	10029992-0014	10000	501010 - Perm Salaries-Misc-Regular	25,493,347	25,530,214	36,867	27,081,076	27,125,829	44,753	
NGFS	PUC	298646	24970	10029992-0014	10000	513010 - Retire City Misc	3,701,768	3,707,242	5,474	3,801,642	3,808,056	6,414	
NGFS	PUC	298646	24970	10029992-0014	10000	514010 - Social Security (OASDI & HI)	1,701,809	1,704,038	2,229	1,804,265	1,806,987	2,722	
NGFS	PUC	298646	24970	10029992-0014	10000	514020 - Social Sec-Medicare(HI Only)	413,134	413,674	540	435,059	435,712	653	
NGFS	PUC	298646	24970	10029992-0014	10000	515010 - Health Service-City Match	759,001	756,465	(2,536)	839,082	833,671	(5,411)	
NGFS	PUC	298646	24970	10029992-0014	10000	515020 - Retiree Health-Match-Prop B	207,529	207,791	262	218,525	218,853	328	
NGFS	PUC	298646	24970	10029992-0014	10000	515030 - RetireeHlthCare-CityMatchProp	77,407	77,504	97	81,492	81,618	126	
NGFS	PUC	298646	24970	10029992-0014	10000	515710 - Dependent Coverage	2,648,291	2,639,343	(8,948)	2,899,016	2,880,246	(18,770)	
NGFS	PUC	298646	24970	10029992-0014	10000	516010 - Dental Coverage	212,709	212,919	210	226,159	226,619	460	
NGFS	PUC	298646	24970	10029992-0014	10000	519110 - Flexible Benefit Package	66,048	65,820	(228)	71,076	70,620	(456)	
NGFS	PUC	298646	24970	10029992-0014	10000	519120 - Long Term Disability Insurance	86,738	86,829	91	92,443	92,567	124	
NGFS	PUC	298646	24970	10029992-0014	10000	520190 - Department Overhead	16,225,916	16,208,130	(17,786)	17,010,514	16,927,334	(83,180)	
NGFS	PUC	298646	24970	10029992-0014	10000	581210 - DT Technology Infrastructure	576,049	574,341	(1,708)	638,294	617,063	(21,231)	
NGFS	PUC	298646	24980	10016856-0001	15812	500010 - Facilities Maintenance-Budget	-	3,500,000	3,500,000	-	3,500,000	3,500,000	3,500,000
NGFS	PUC	298646	24980	10041401-0001	15812	500010 - Facilities Maintenance-Budget	3,500,000	-	(3,500,000)	3,500,000	-	(3,500,000)	
NGFS	PUC	298650	24970	10029992-0004	10000	501010 - Perm Salaries-Misc-Regular	12,105,847	12,114,393	8,546	12,938,001	12,946,851	8,850	
NGFS	PUC	298650	24970	10029992-0004	10000	513010 - Retire City Misc	1,746,988	1,748,259	1,271	1,804,580	1,805,853	1,273	
NGFS	PUC	298650	24970	10029992-0004	10000	514010 - Social Security (OASDI & HI)	779,786	780,316	530	846,046	846,595	549	
NGFS	PUC	298650	24970	10029992-0004	10000	514020 - Social Sec-Medicare(HI Only)	196,480	196,603	123	208,566	208,694	128	
NGFS	PUC	298650	24970	10029992-0004	10000	515010 - Health Service-City Match	346,449	345,285	(1,164)	385,032	382,537	(2,495)	
NGFS	PUC	298650	24970	10029992-0004	10000	515020 - Retiree Health-Match-Prop B	98,699	98,762	63	104,766	104,829	63	
NGFS	PUC	298650	24970	10029992-0004	10000	515030 - RetireeHlthCare-CityMatchProp	36,808	36,831	23	39,073	39,098	25	
NGFS	PUC	298650	24970	10029992-0004	10000	515510 - Health Service-Admin Cost	102,569	87,333	(15,236)	105,858	90,348	(15,510)	
NGFS	PUC	298650	24970	10029992-0004	10000	515610 - Health Service-Retiree Subsidy	2,831,500	2,781,683	(49,817)	3,075,428	2,972,018	(103,410)	
NGFS	PUC	298650	24970	10029992-0004	10000	515710 - Dependent Coverage	994,277	990,881	(3,396)	1,100,989	1,093,849	(7,140)	
NGFS	PUC	298650	24970	10029992-0004	10000	516010 - Dental Coverage	83,678	83,750	72	89,889	90,066	177	
NGFS	PUC	298650	24970	10029992-0004	10000	519110 - Flexible Benefit Package	88,064	87,760	(304)	94,768	94,160	(608)	
NGFS	PUC	298650	24970	10029992-0004	10000	519120 - Long Term Disability Insurance	35,794	35,828	34	38,711	38,746	35	
NGFS	PUC	298650	24970	10029992-0004	10000	520190 - Department Overhead	12,581,139	12,660,839	79,700	13,177,209	13,126,950	(50,259)	
NGFS	PUC	298650	24970	10029992-0004	10000	581210 - DT Technology Infrastructure	337,249	336,249	(1,000)	373,690	361,260	(12,430)	
NGFS	PUC	298650	24970	10029992-0004	10000	581410 - GF-GSA-Facilities Mgmt Svcs	125,694	124,238	(1,456)	130,353	128,726	(1,627)	
NGFS	PUC	298650	24970	10029992-0004	10000	581870 - GF-HR-SF Fellows Program	0	360,000	360,000	-	-	-	-
NGFS	PUC	298650	24970	10029992-0025	10000	486400 - Exp Rec Fr CommMental Hlth A	526,427	588,227	61,800	621,500	685,154	63,654	
NGFS	PUC	154647	27180	10026772-0003	10000	515010 - Health Service-City Match	42,699	42,554	(145)	45,952	45,656	(296)	

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	154647	27180	10026772-0003	10000	515710 - Dependent Coverage	93,881	93,559	(322)	101,035	100,380	(655)
NGFS	PUC	154647	27180	10026772-0003	10000	516010 - Dental Coverage	8,375	8,383	8	8,740	8,756	16
NGFS	PUC	154647	27180	10026772-0003	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232127	27180	10026772-0001	10000	515010 - Health Service-City Match	67,176	66,949	(227)	77,125	76,628	(497)
NGFS	PUC	232127	27180	10026772-0001	10000	515510 - Health Service-Admin Cost	194,912	165,959	(28,953)	201,163	171,688	(29,475)
NGFS	PUC	232127	27180	10026772-0001	10000	515610 - Health Service-Retiree Subsidy	5,110,702	5,020,785	(89,917)	5,550,978	5,364,329	(186,649)
NGFS	PUC	232127	27180	10026772-0001	10000	515710 - Dependent Coverage	194,745	194,084	(661)	222,206	220,770	(1,436)
NGFS	PUC	232127	27180	10026772-0001	10000	516010 - Dental Coverage	16,639	16,652	13	18,424	18,463	39
NGFS	PUC	232127	27180	10026772-0001	10000	519110 - Flexible Benefit Package	47,090	46,927	(163)	53,307	52,965	(342)
NGFS	PUC	232127	27180	10026772-0001	10000	520100 - Overhead Recovery	(212,560)	2,653	215,213	-	32,934	32,934
NGFS	PUC	232127	27180	10026772-0001	10000	520100 - Overhead Recovery	(149,921,476)	(150,271,828)	(350,352)	(156,850,282)	(156,185,347)	664,935
NGFS	PUC	232127	27180	10026772-0001	10000	581660 - GF-Chf-Youth Works	240,000	-	(240,000)	240,000	-	(240,000)
NGFS	PUC	232127	27180	10026772-0001	10000	581690 - GF-Mayor'S Office Services	406,615	413,832	7,217	415,162	422,923	7,761
NGFS	PUC	232128	27180	10026772-0002	10000	515010 - Health Service-City Match	38,574	38,443	(131)	41,513	41,245	(268)
NGFS	PUC	232128	27180	10026772-0002	10000	515710 - Dependent Coverage	84,439	84,150	(289)	90,873	90,285	(588)
NGFS	PUC	232128	27180	10026772-0002	10000	516010 - Dental Coverage	7,542	7,549	7	7,871	7,886	15
NGFS	PUC	232128	27180	10026772-0002	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	292644	27180	10026772-0006	10000	501010 - Perm Salaries-Misc-Regular	10,519,738	10,359,505	(160,233)	11,299,744	11,133,829	(165,915)
NGFS	PUC	292644	27180	10026772-0006	10000	513010 - Retire City Misc	1,531,043	1,507,989	(23,074)	1,588,959	1,565,880	(23,079)
NGFS	PUC	292644	27180	10026772-0006	10000	514010 - Social Security (OASDI & HI)	654,890	644,956	(9,934)	715,335	705,048	(10,287)
NGFS	PUC	292644	27180	10026772-0006	10000	514020 - Social Sec-Medicare(HI Only)	157,560	155,237	(2,323)	170,714	168,308	(2,406)
NGFS	PUC	292644	27180	10026772-0006	10000	515010 - Health Service-City Match	405,602	399,014	(6,588)	455,012	446,500	(8,512)
NGFS	PUC	292644	27180	10026772-0006	10000	515020 - Retiree Health-Match-Prop B	79,151	77,984	(1,167)	85,773	84,564	(1,209)
NGFS	PUC	292644	27180	10026772-0006	10000	515030 - RetireeHlthCare-CityMatchPropC	29,510	29,075	(435)	31,983	31,532	(451)
NGFS	PUC	292644	27180	10026772-0006	10000	515710 - Dependent Coverage	821,045	806,326	(14,719)	910,585	891,858	(18,727)
NGFS	PUC	292644	27180	10026772-0006	10000	516010 - Dental Coverage	74,532	73,534	(998)	80,357	79,401	(956)
NGFS	PUC	292644	27180	10026772-0006	10000	519110 - Flexible Benefit Package	55,040	54,850	(190)	59,230	58,850	(380)
NGFS	PUC	292644	27180	10026772-0006	10000	519120 - Long Term Disability Insurance	34,943	34,286	(657)	37,851	37,171	(680)
NGFS	PUC	292644	27180	10026772-0006	10000	581015 - Human Resources Modernizatio	210,645	119,174	(91,471)	215,877	121,185	(94,692)
NGFS	PUC	292644	27180	10026772-0006	10000	581470 - GF-HR-EMPLOYMENTSERVIC	585,615	617,175	31,560	607,058	685,426	78,368
NGFS	PUC	292645	27180	10026772-0007	10000	515010 - Health Service-City Match	56,786	56,593	(193)	61,113	60,715	(398)
NGFS	PUC	292645	27180	10026772-0007	10000	515710 - Dependent Coverage	145,628	145,128	(500)	156,728	155,708	(1,020)
NGFS	PUC	292645	27180	10026772-0007	10000	516010 - Dental Coverage	12,566	12,577	11	13,112	13,135	23
NGFS	PUC	292645	27180	10026772-0007	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	232145	27190	10026778-0005	10002	515010 - Health Service-City Match	16,509	16,453	(56)	18,520	18,402	(118)
NGFS	PUC	232145	27190	10026778-0005	10002	515710 - Dependent Coverage	(40,543)	(40,419)	124	(44,358)	(44,072)	286
NGFS	PUC	232145	27190	10026778-0005	10002	516010 - Dental Coverage	(1,566)	(1,571)	(5)	(1,658)	(1,655)	3
NGFS	PUC	232145	27190	10026778-0005	10002	519110 - Flexible Benefit Package	71,552	71,305	(247)	76,999	76,505	(494)
NGFS	PUC	232145	27190	10026778-0005	10002	520100 - Overhead Recovery	(5,951,978)	(5,951,794)	184	(6,237,148)	(6,236,825)	323
NGFS	PUC	232146	27190	10026778-0003	10002	501010 - Perm Salaries-Misc-Regular	14,681,163	14,726,268	45,105	15,242,378	15,289,085	46,707

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	232146	27190	10026778-0003	10002	513010 - Retire City Misc	2,109,247	2,115,742	6,495	2,115,606	2,122,104	6,498
NGFS	PUC	232146	27190	10026778-0003	10002	514020 - Social Sec-Medicare(HI Only)	213,454	214,108	654	221,597	222,274	677
NGFS	PUC	232146	27190	10026778-0003	10002	515010 - Health Service-City Match	86,320	86,013	(307)	93,538	92,917	(621)
NGFS	PUC	232146	27190	10026778-0003	10002	515020 - Retiree Health-Match-Prop B	107,211	107,539	328	111,307	111,646	339
NGFS	PUC	232146	27190	10026778-0003	10002	515030 - RetireeHlthCare-CityMatchProp	39,990	40,112	122	41,513	41,640	127
NGFS	PUC	232146	27190	10026778-0003	10002	515710 - Dependent Coverage	(211,862)	(211,213)	649	(228,691)	(227,252)	1,439
NGFS	PUC	232146	27190	10026778-0003	10002	516010 - Dental Coverage	(10,628)	(10,643)	(15)	(11,129)	(11,164)	(35)
NGFS	PUC	232146	27190	10026778-0003	10002	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	232146	27190	10026778-0003	10002	519120 - Long Term Disability Insurance	57,212	57,397	185	59,410	59,600	190
NGFS	PUC	232146	27190	10026778-0003	10002	520100 - Overhead Recovery	(19,515,603)	(19,568,762)	(53,159)	(20,256,633)	(20,311,840)	(55,207)
NGFS	PUC	232147	27190	10026778-0004	10002	515010 - Health Service-City Match	103,334	102,971	(363)	111,198	110,466	(732)
NGFS	PUC	232147	27190	10026778-0004	10002	515710 - Dependent Coverage	(239,466)	(238,729)	737	(257,734)	(256,103)	1,631
NGFS	PUC	232147	27190	10026778-0004	10002	516010 - Dental Coverage	(11,925)	(11,942)	(17)	(12,461)	(12,499)	(38)
NGFS	PUC	232147	27190	10026778-0004	10002	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232147	27190	10026778-0004	10002	520100 - Overhead Recovery	(18,605,684)	(18,606,003)	(319)	(19,254,305)	(19,255,090)	(785)
NGFS	PUC	232148	27190	10026778-0002	10002	515010 - Health Service-City Match	128,045	127,589	(456)	137,786	136,866	(920)
NGFS	PUC	232148	27190	10026778-0002	10002	515710 - Dependent Coverage	(309,913)	(308,966)	947	(333,546)	(331,452)	2,094
NGFS	PUC	232148	27190	10026778-0002	10002	516010 - Dental Coverage	(15,574)	(15,597)	(23)	(16,279)	(16,332)	(53)
NGFS	PUC	232148	27190	10026778-0002	10002	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	232148	27190	10026778-0002	10002	520100 - Overhead Recovery	(27,966,984)	(27,967,433)	(449)	(28,942,648)	(28,943,731)	(1,083)
NGFS	PUC	276641	27180	10026778-0006	10000	486230 - Exp Rec Fr City Planning (AAO)	40,000	-	(40,000)	40,000	-	(40,000)
NGFS	PUC	276641	27180	10026778-0006	10000	520100 - Overhead Recovery	(17,702,224)	(17,741,316)	(39,092)	(17,690,084)	(17,719,024)	(28,940)
NGFS	PUC	276641	27180	10026778-0006	10000	581210 - DT Technology Infrastructure	298,608	297,922	(686)	331,096	320,082	(11,014)
NGFS	PUC	276641	27180	10026778-0006	10000	581920 - GF-HRc Surety Bond	444,527	444,505	(22)	447,130	447,084	(46)
NGFS	PUC	276641	27190	10026778-0006	10002	515010 - Health Service-City Match	110,457	110,084	(373)	122,134	121,360	(774)
NGFS	PUC	276641	27190	10026778-0006	10002	515710 - Dependent Coverage	(227,651)	(226,932)	719	(248,391)	(246,785)	1,606
NGFS	PUC	276641	27190	10026778-0006	10002	516010 - Dental Coverage	(10,926)	(10,940)	(14)	(11,508)	(11,532)	(24)
NGFS	PUC	276641	27190	10026778-0006	10002	519110 - Flexible Benefit Package	44,032	43,880	(152)	47,384	47,080	(304)
NGFS	PUC	276641	27190	10026778-0006	10002	520100 - Overhead Recovery	(13,213,539)	(13,213,719)	(180)	(13,855,479)	(13,855,983)	(504)
NGFS	PUC	295646	27190	10026778-0001	10002	515010 - Health Service-City Match	18,567	18,501	(66)	19,979	19,846	(133)
NGFS	PUC	295646	27190	10026778-0001	10002	515710 - Dependent Coverage	(45,620)	(45,481)	139	(49,101)	(48,791)	310
NGFS	PUC	295646	27190	10026778-0001	10002	516010 - Dental Coverage	(2,203)	(2,208)	(5)	(2,305)	(2,311)	(6)
NGFS	PUC	295646	27190	10026778-0001	10002	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	295646	27190	10026778-0001	10002	520100 - Overhead Recovery	(4,158,943)	(4,158,954)	(11)	(4,306,277)	(4,306,334)	(57)
NGFS	PUC	140644	27180	10026772-0009	10000	515010 - Health Service-City Match	34,659	34,542	(117)	37,300	37,058	(242)
NGFS	PUC	140644	27180	10026772-0009	10000	515710 - Dependent Coverage	86,081	85,786	(295)	92,641	92,041	(600)
NGFS	PUC	140644	27180	10026772-0009	10000	516010 - Dental Coverage	7,548	7,554	6	7,875	7,891	16
NGFS	PUC	140644	27180	10026772-0009	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	154648	27180	10026775-0003	10000	515010 - Health Service-City Match	16,405	16,350	(55)	17,655	17,542	(113)
NGFS	PUC	154648	27180	10026775-0003	10000	515710 - Dependent Coverage	34,306	34,188	(118)	36,918	36,681	(237)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26	
NGFS	PUC	154648	27180	10026775-0003	10000	516010 - Dental Coverage	3,091	3,095	4	3,226	3,233	7	
NGFS	PUC	154648	27180	10026775-0003	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)	
NGFS	PUC	210813	27180	10026772-0014	10000	516010 - Health Service-City Match	20,406	20,335	(71)	24,346	24,187	(159)	
NGFS	PUC	210813	27180	10026772-0014	10000	515710 - Dependent Coverage	52,962	52,781	(181)	63,142	62,732	(410)	
NGFS	PUC	210813	27180	10026772-0014	10000	516010 - Dental Coverage	4,581	4,585	4	5,293	5,303	10	
NGFS	PUC	210813	27180	10026772-0014	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)	
NGFS	PUC	210813	27180	10026772-0014	10000	581130 - GF-Con-Internal Audits	2,113,917	2,111,264	(2,653)	2,134,647	2,131,186	(3,461)	
NGFS	PUC	263641	27180	10026772-0004	10000	515010 - Health Service-City Match	10,735	10,699	(36)	11,553	11,479	(74)	
NGFS	PUC	263641	27180	10026772-0004	10000	515710 - Dependent Coverage	25,518	25,431	(87)	27,462	27,285	(177)	
NGFS	PUC	263641	27180	10026772-0004	10000	516010 - Dental Coverage	2,251	2,253	2	2,349	2,354	5	
NGFS	PUC	263641	27180	10026772-0004	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)	
NGFS	PUC	267641	27180	10026775-0001	10000	515010 - Health Service-City Match	290,150	289,165	(985)	319,661	317,591	(2,070)	
NGFS	PUC	267641	27180	10026775-0001	10000	515710 - Dependent Coverage	655,415	653,170	(2,245)	711,811	707,188	(4,623)	
NGFS	PUC	267641	27180	10026775-0001	10000	516010 - Dental Coverage	57,851	57,906	55	61,099	61,209	110	
NGFS	PUC	267641	27180	10026775-0001	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)	
NGFS	PUC	267641	27180	10026775-0001	10000	581120 - GF-Con-Financial Systems	1,687,902	1,744,536	56,634	1,749,848	1,812,999	63,151	
NGFS	PUC	267642	27180	10026775-0002	10000	515010 - Health Service-City Match	89,598	89,292	(306)	98,795	98,156	(639)	
NGFS	PUC	267642	27180	10026775-0002	10000	515710 - Dependent Coverage	223,693	222,927	(766)	244,418	242,834	(1,584)	
NGFS	PUC	267642	27180	10026775-0002	10000	516010 - Dental Coverage	19,585	19,602	17	20,793	20,834	41	
NGFS	PUC	267642	27180	10026775-0002	10000	519110 - Flexible Benefit Package	42,809	42,661	(148)	47,384	47,080	(304)	
NGFS	PUC	267642	27180	10026775-0002	10000	581870 - GF-HR-SF Fellows Program	0	600,000	600,000	-	-	-	-
NGFS	PUC	267643	27180	10026776-0001	10000	501010 - Perm Salaries-Misc-Regular	1,889,670	1,891,188	1,518	2,199,955	2,201,527	1,572	
NGFS	PUC	267643	27180	10026776-0001	10000	513010 - Retire City Misc	264,183	264,401	218	298,303	298,521	218	
NGFS	PUC	267643	27180	10026776-0001	10000	514010 - Social Security (OASDI & HI)	127,345	127,439	94	144,457	144,555	98	
NGFS	PUC	267643	27180	10026776-0001	10000	514020 - Social Sec-Medicare(HI Only)	33,733	33,755	22	38,228	38,251	23	
NGFS	PUC	267643	27180	10026776-0001	10000	515010 - Health Service-City Match	60,709	60,500	(209)	72,465	71,996	(469)	
NGFS	PUC	267643	27180	10026776-0001	10000	515020 - Retiree Health-Match-Prop B	16,943	16,954	11	19,206	19,217	11	
NGFS	PUC	267643	27180	10026776-0001	10000	515030 - RetireeHlthCare-CityMatchPropt	6,318	6,322	4	7,161	7,165	4	
NGFS	PUC	267643	27180	10026776-0001	10000	515710 - Dependent Coverage	112,416	112,028	(388)	136,085	135,200	(885)	
NGFS	PUC	267643	27180	10026776-0001	10000	516010 - Dental Coverage	10,478	10,488	10	12,242	12,264	22	
NGFS	PUC	267643	27180	10026776-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,855	(114)	
NGFS	PUC	267643	27180	10026776-0001	10000	519120 - Long Term Disability Insurance	4,828	4,834	6	5,999	6,006	7	
NGFS	PUC	267643	27180	10026776-0001	10000	581210 - DT Technology Infrastructure	873,882	871,292	(2,590)	968,310	936,101	(32,209)	
NGFS	PUC	267644	27180	10026776-0004	10000	515010 - Health Service-City Match	19,690	19,621	(69)	24,346	24,187	(159)	
NGFS	PUC	267644	27180	10026776-0004	10000	515710 - Dependent Coverage	51,654	51,478	(176)	63,142	62,732	(410)	
NGFS	PUC	267644	27180	10026776-0004	10000	516010 - Dental Coverage	4,458	4,463	5	5,293	5,303	10	
NGFS	PUC	267644	27180	10026776-0004	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)	
NGFS	PUC	267645	27180	10026776-0005	10000	515010 - Health Service-City Match	172,094	171,507	(587)	185,206	183,999	(1,207)	
NGFS	PUC	267645	27180	10026776-0005	10000	515710 - Dependent Coverage	433,318	431,831	(1,487)	466,350	463,313	(3,037)	
NGFS	PUC	267645	27180	10026776-0005	10000	516010 - Dental Coverage	37,495	37,528	33	39,124	39,193	69	

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	267645	27180	10026776-0005	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	267646	27180	10026776-0006	10000	501010 - Perm Salaries-Misc-Regular	8,070,140	8,083,922	13,782	8,553,216	8,568,279	15,063
NGFS	PUC	267646	27180	10026776-0006	10000	513010 - Retire City Misc	1,162,920	1,164,932	2,012	1,190,980	1,193,105	2,125
NGFS	PUC	267646	27180	10026776-0006	10000	514010 - Social Security (OASDI & HI)	456,670	457,521	851	493,230	494,166	936
NGFS	PUC	267646	27180	10026776-0006	10000	514020 - Social Sec-Medicare(HI Only)	117,017	117,217	200	124,015	124,236	221
NGFS	PUC	267646	27180	10026776-0006	10000	515010 - Health Service-City Match	226,658	225,881	(777)	251,522	249,882	(1,640)
NGFS	PUC	267646	27180	10026776-0006	10000	515020 - Retiree Health-Match-Prop B	58,774	58,873	99	62,305	62,411	106
NGFS	PUC	267646	27180	10026776-0006	10000	515030 - RetireeHlthCare-CityMatchProp	21,928	21,966	38	23,231	23,269	38
NGFS	PUC	267646	27180	10026776-0006	10000	515710 - Dependent Coverage	572,161	570,200	(1,961)	635,953	631,811	(4,142)
NGFS	PUC	267646	27180	10026776-0006	10000	516010 - Dental Coverage	49,388	49,434	46	53,199	53,292	93
NGFS	PUC	267646	27180	10026776-0006	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	267646	27180	10026776-0006	10000	519120 - Long Term Disability Insurance	32,093	32,149	56	34,043	34,108	65
NGFS	PUC	267651	27180	10026773-0001	10000	515010 - Health Service-City Match	14,899	14,849	(50)	16,034	15,931	(103)
NGFS	PUC	267651	27180	10026773-0001	10000	515710 - Dependent Coverage	35,114	34,994	(120)	37,790	37,545	(245)
NGFS	PUC	267651	27180	10026773-0001	10000	516010 - Dental Coverage	3,096	3,096	2	3,230	3,237	7
NGFS	PUC	267651	27180	10026773-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	267652	27180	10026773-0002	10000	515010 - Health Service-City Match	83,071	82,790	(281)	89,401	88,824	(577)
NGFS	PUC	267652	27180	10026773-0002	10000	515710 - Dependent Coverage	193,694	193,032	(662)	208,455	207,105	(1,350)
NGFS	PUC	267652	27180	10026773-0002	10000	516010 - Dental Coverage	16,922	16,937	15	17,659	17,693	34
NGFS	PUC	267652	27180	10026773-0002	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	267652	27180	10026773-0002	10000	581083 - ADM-Real Estate 49 SVN Rent	89,179	89,112	(67)	99,128	99,044	(84)
NGFS	PUC	267653	27180	10026773-0003	10000	515010 - Health Service-City Match	218,263	217,531	(732)	236,395	234,865	(1,510)
NGFS	PUC	267653	27180	10026773-0003	10000	515710 - Dependent Coverage	420,291	418,854	(1,437)	454,962	452,032	(2,930)
NGFS	PUC	267653	27180	10026773-0003	10000	516010 - Dental Coverage	38,362	38,398	36	40,277	40,357	80
NGFS	PUC	267653	27180	10026773-0003	10000	519110 - Flexible Benefit Package	38,528	38,395	(133)	41,461	41,195	(266)
NGFS	PUC	267654	27180	10026773-0005	10000	515010 - Health Service-City Match	80,770	80,497	(273)	86,919	86,350	(569)
NGFS	PUC	267654	27180	10026773-0005	10000	515710 - Dependent Coverage	413,974	412,584	(1,390)	445,545	442,652	(2,893)
NGFS	PUC	267654	27180	10026773-0005	10000	516010 - Dental Coverage	29,819	29,843	24	31,102	31,173	71
NGFS	PUC	267655	27180	10026773-0008	10000	515010 - Health Service-City Match	18,278	18,217	(61)	19,670	19,544	(126)
NGFS	PUC	267655	27180	10026773-0008	10000	515710 - Dependent Coverage	48,778	48,612	(166)	52,494	52,155	(339)
NGFS	PUC	267655	27180	10026773-0008	10000	516010 - Dental Coverage	4,256	4,260	4	4,441	4,451	10
NGFS	PUC	267655	27180	10026773-0008	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	267657	27180	10026773-0007	10000	515010 - Health Service-City Match	101,495	101,155	(340)	109,232	108,535	(697)
NGFS	PUC	267657	27180	10026773-0007	10000	515710 - Dependent Coverage	166,274	165,703	(571)	178,939	177,787	(1,152)
NGFS	PUC	267657	27180	10026773-0007	10000	516010 - Dental Coverage	15,714	15,729	15	16,403	16,435	32
NGFS	PUC	267657	27180	10026773-0007	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	153644	27180	10026772-0012	10000	515010 - Health Service-City Match	61,778	61,567	(211)	77,243	76,744	(499)
NGFS	PUC	153644	27180	10026772-0012	10000	515710 - Dependent Coverage	146,721	146,222	(499)	180,812	179,641	(1,171)
NGFS	PUC	153644	27180	10026772-0012	10000	516010 - Dental Coverage	12,921	12,934	13	15,461	15,492	31
NGFS	PUC	153644	27180	10026772-0012	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	153644	27180	10026772-0012	10000	581870 - GF-HR-SF Fellows Program	0	120,000	120,000	-	-	-
NGFS	PUC	292650	27180	10026772-0011	10000	515010 - Health Service-City Match	59,964	59,764	(200)	69,024	68,581	(443)
NGFS	PUC	292650	27180	10026772-0011	10000	515710 - Dependent Coverage	141,310	140,827	(483)	160,042	159,009	(1,033)
NGFS	PUC	292650	27180	10026772-0011	10000	516010 - Dental Coverage	12,560	12,572	12	13,820	13,849	29
NGFS	PUC	292650	27180	10026772-0011	10000	519110 - Flexible Benefit Package	38,528	38,395	(133)	41,461	41,195	(266)
NGFS	PUC	292658	27180	10026772-0010	10000	515010 - Health Service-City Match	100,616	100,277	(339)	111,921	111,198	(723)
NGFS	PUC	292658	27180	10026772-0010	10000	515710 - Dependent Coverage	273,835	272,902	(933)	304,251	302,284	(1,967)
NGFS	PUC	292658	27180	10026772-0010	10000	516010 - Dental Coverage	23,659	23,678	19	25,492	25,546	54
NGFS	PUC	292658	27180	10026772-0010	10000	519110 - Flexible Benefit Package	63,602	63,382	(220)	71,076	70,620	(456)
NGFS	PUC	232396	25940	10029994-0002	10000	499999 - Beg Fund Balance - Budget Only	24,537,936	24,291,352	(246,584)	40,176,602	39,687,068	(489,534)
NGFS	PUC	232396	25940	10029994-0010	10000	486010 - Exp Rec Fr Asian Arts Musm AA	0	-	(0)	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486195 - EXP REC Fr HomelessnessSvc	-	(0)	(0)	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486290 - Exp Rec Fr Emergency Comm L	0	-	(0)	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486340 - Exp Rec Fr Fire Dept (AAO)	0	0	-	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486370 - Exp Rec Fr Comm Health Svc A	(0)	-	0	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486390 - Exp Rec Fr Laguna Honda AAO	(0)	-	0	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486630 - Exp Rec Fr Rec & Park (AAO)	0	0	-	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486690 - Exp Rec Fr Human Services AA	(0)	-	0	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486750 - Exp Rec Fr Hetch Hetchy (AAO)	-	(0)	(0)	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	515010 - Health Service-City Match	55,598	55,409	(189)	59,833	59,446	(387)
NGFS	PUC	232396	25940	10029994-0010	10000	515510 - Health Service-Admin Cost	206,997	176,250	(30,747)	213,636	182,333	(31,303)
NGFS	PUC	232396	25940	10029994-0010	10000	515610 - Health Service-Retiree Subsidy	5,126,259	5,036,069	(90,190)	5,567,876	5,380,659	(187,217)
NGFS	PUC	232396	25940	10029994-0010	10000	515710 - Dependent Coverage	122,699	122,277	(422)	132,049	131,191	(858)
NGFS	PUC	232396	25940	10029994-0010	10000	516010 - Dental Coverage	11,019	11,028	9	11,497	11,519	22
NGFS	PUC	232396	25940	10029994-0010	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	PUC	232396	25940	10029994-0010	10000	520190 - Department Overhead	65,860,256	65,813,394	(46,862)	68,580,098	68,280,274	(299,824)
NGFS	PUC	232396	25940	10029994-0010	10000	581210 - DT Technology Infrastructure	2,419,470	2,412,298	(7,172)	2,680,907	2,591,733	(89,174)
NGFS	PUC	232396	25940	10029994-0010	10000	598040 - Designated For General Reserv	1,100,000	567,839	(532,161)	1,100,000	775,897	(324,103)
NGFS	PUC	232403	25940	10029998-0006	10000	501010 - Perm Salaries-Misc-Regular	8,024,304	6,082,126	(1,942,178)	6,342,529	6,408,638	66,109
NGFS	PUC	232403	25940	10029998-0006	10000	513010 - Retire City Misc	883,661	892,257	8,596	899,181	908,672	9,491
NGFS	PUC	232403	25940	10029998-0006	10000	514010 - Social Security (OASDI & HI)	403,465	407,047	3,582	423,839	427,947	4,108
NGFS	PUC	232403	25940	10029998-0006	10000	514020 - Social Sec-Medicare(HI Only)	95,225	96,059	834	99,834	100,792	958
NGFS	PUC	232403	25940	10029998-0006	10000	515010 - Health Service-City Match	165,123	164,557	(566)	181,321	180,163	(1,158)
NGFS	PUC	232403	25940	10029998-0006	10000	515020 - Retiree Health-Match-Prop B	47,833	48,251	418	50,143	50,625	482
NGFS	PUC	232403	25940	10029998-0006	10000	515030 - RetireeHlthCare-CityMatchProp	17,840	17,992	152	18,698	18,885	187
NGFS	PUC	232403	25940	10029998-0006	10000	515710 - Dependent Coverage	769,740	767,152	(2,588)	831,976	826,591	(5,385)
NGFS	PUC	232403	25940	10029998-0006	10000	516010 - Dental Coverage	58,354	58,419	65	61,254	61,390	136
NGFS	PUC	232403	25940	10029998-0006	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232403	25940	10029998-0006	10000	519120 - Long Term Disability Insurance	11,517	11,585	68	12,910	13,023	113
NGFS	PUC	232403	26000	10032512-0001	10002	501010 - Perm Salaries-Misc-Regular	134,820	138,806	3,986	139,601	143,727	4,126

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	232403	26000	10032512-0001	10002	513010 - Retire City Misc	20,062	20,654	592	20,090	20,682	592
NGFS	PUC	232403	26000	10032512-0001	10002	514010 - Social Security (OASDI & HI)	12,711	12,959	248	13,008	13,264	256
NGFS	PUC	232403	26000	10032512-0001	10002	514020 - Social Sec-Medicare(HI Only)	2,974	3,031	57	3,041	3,101	60
NGFS	PUC	232403	26000	10032512-0001	10002	515010 - Health Service-City Match	3,259	3,248	(11)	3,507	3,486	(21)
NGFS	PUC	232403	26000	10032512-0001	10002	515020 - Retiree Health-Match-Prop B	1,494	1,522	28	1,529	1,558	29
NGFS	PUC	232403	26000	10032512-0001	10002	515030 - RetireeHlthCare-CityMatchPropt	558	569	11	569	583	14
NGFS	PUC	232403	26000	10032512-0001	10002	515710 - Dependent Coverage	17,819	17,759	(60)	19,177	19,054	(123)
NGFS	PUC	232403	26000	10032512-0001	10002	516010 - Dental Coverage	1,337	1,340	3	1,397	1,400	3
NGFS	PUC	232403	26000	10032512-0001	10002	520190 - Department Overhead	153,863	149,009	(4,854)	146,978	142,042	(4,936)
NGFS	PUC	232404	25940	10029998-0006	10000	515010 - Health Service-City Match	122,394	121,980	(414)	131,722	130,873	(849)
NGFS	PUC	232404	25940	10029998-0006	10000	515710 - Dependent Coverage	249,974	249,117	(857)	269,023	267,280	(1,743)
NGFS	PUC	232404	25940	10029998-0006	10000	516010 - Dental Coverage	22,523	22,544	21	23,505	23,549	44
NGFS	PUC	232404	25940	10029998-0006	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232405	25940	10029998-0016	10000	501010 - Perm Salaries-Misc-Regular	2,911,124	2,918,811	7,687	3,030,398	3,038,145	7,747
NGFS	PUC	232405	25940	10029998-0016	10000	513010 - Retire City Misc	429,285	430,393	1,108	432,050	433,149	1,099
NGFS	PUC	232405	25940	10029998-0016	10000	514010 - Social Security (OASDI & HI)	224,352	224,786	434	232,110	232,560	450
NGFS	PUC	232405	25940	10029998-0016	10000	514020 - Social Sec-Medicare(HI Only)	52,597	52,711	114	54,322	54,434	112
NGFS	PUC	232405	25940	10029998-0016	10000	515010 - Health Service-City Match	104,906	104,558	(348)	112,900	112,178	(722)
NGFS	PUC	232405	25940	10029998-0016	10000	515020 - Retiree Health-Match-Prop B	26,430	26,482	52	27,294	27,347	53
NGFS	PUC	232405	25940	10029998-0016	10000	515030 - RetireeHlthCare-CityMatchPropt	9,856	9,877	21	10,178	10,200	22
NGFS	PUC	232405	25940	10029998-0016	10000	515710 - Dependent Coverage	350,625	349,452	(1,173)	377,357	374,918	(2,439)
NGFS	PUC	232405	25940	10029998-0016	10000	516010 - Dental Coverage	28,357	28,392	35	29,593	29,655	62
NGFS	PUC	232405	25940	10029998-0016	10000	519120 - Long Term Disability Insurance	11,932	11,960	28	12,421	12,456	35
NGFS	PUC	232405	25940	10029998-0016	10000	581880 - GF-Rec & Park-Gardener	1,250,737	1,606,143	355,406	1,250,737	1,606,143	355,406
NGFS	PUC	232406	25940	10029998-0006	10000	515010 - Health Service-City Match	33,621	33,508	(113)	36,183	35,948	(235)
NGFS	PUC	232406	25940	10029998-0006	10000	515710 - Dependent Coverage	86,352	86,057	(295)	92,933	92,331	(602)
NGFS	PUC	232406	25940	10029998-0006	10000	516010 - Dental Coverage	7,464	7,469	5	7,787	7,802	15
NGFS	PUC	232406	25940	10029998-0006	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	232406	26000	10021056-0001	10002	515010 - Health Service-City Match	3,490	3,479	(11)	3,756	3,732	(24)
NGFS	PUC	232406	26000	10021056-0001	10002	515710 - Dependent Coverage	8,989	8,959	(30)	9,674	9,612	(62)
NGFS	PUC	232406	26000	10021056-0001	10002	516010 - Dental Coverage	773	773	-	806	808	2
NGFS	PUC	232406	26000	10021056-0001	10002	520190 - Department Overhead	17,144	17,185	41	11,122	11,206	84
NGFS	PUC	232411	25940	10029998-0006	10000	515010 - Health Service-City Match	260,554	259,672	(882)	280,388	278,557	(1,831)
NGFS	PUC	232411	25940	10029998-0006	10000	515710 - Dependent Coverage	1,176,687	1,172,748	(3,939)	1,266,422	1,258,198	(8,224)
NGFS	PUC	232411	25940	10029998-0006	10000	516010 - Dental Coverage	86,458	86,551	93	90,193	90,389	196
NGFS	PUC	232411	25940	10029998-0006	10000	581410 - GF-GSA-Facilities Mgmt Svcs	83,796	82,825	(971)	86,902	85,817	(1,085)
NGFS	PUC	232411	25940	10029998-0008	10000	515010 - Health Service-City Match	27,834	27,740	(94)	29,953	29,757	(196)
NGFS	PUC	232411	25940	10029998-0008	10000	515710 - Dependent Coverage	137,511	137,050	(461)	147,998	147,037	(961)
NGFS	PUC	232411	25940	10029998-0008	10000	516010 - Dental Coverage	9,996	10,005	9	10,427	10,450	23
NGFS	PUC	232415	25940	10029996-0004	10000	515010 - Health Service-City Match	66,558	66,335	(223)	72,928	72,462	(466)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	232415	25940	10029996-0004	10000	515710 - Dependent Coverage	124,720	124,293	(427)	134,458	133,591	(867)
NGFS	PUC	232415	25940	10029996-0004	10000	516010 - Dental Coverage	11,467	11,478	11	12,037	12,060	23
NGFS	PUC	232415	25940	10029996-0004	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232416	25940	10029996-0004	10000	501010 - Perm Salaries-Misc-Regular	4,857,303	4,857,755	452	5,151,671	5,152,138	467
NGFS	PUC	232416	25940	10029996-0004	10000	513010 - Retire City Misc	703,686	703,751	65	721,186	721,251	65
NGFS	PUC	232416	25940	10029996-0004	10000	514020 - Social Sec-Medicare(HI Only)	72,326	72,333	7	76,597	76,603	6
NGFS	PUC	232416	25940	10029996-0004	10000	515010 - Health Service-City Match	142,576	142,090	(486)	156,605	155,584	(1,021)
NGFS	PUC	232416	25940	10029996-0004	10000	515020 - Retiree Health-Match-Prop B	36,329	36,332	3	38,476	38,480	4
NGFS	PUC	232416	25940	10029996-0004	10000	515030 - RetireeHlthCare-CityMatchProp	13,552	13,553	1	14,348	14,349	1
NGFS	PUC	232416	25940	10029996-0004	10000	515710 - Dependent Coverage	360,840	359,602	(1,238)	398,767	396,171	(2,596)
NGFS	PUC	232416	25940	10029996-0004	10000	516010 - Dental Coverage	31,031	31,059	28	33,189	33,247	58
NGFS	PUC	232416	25940	10029996-0004	10000	519120 - Long Term Disability Insurance	19,914	19,916	2	21,122	21,123	1
NGFS	PUC	232417	25940	10029996-0004	10000	515010 - Health Service-City Match	84,712	84,424	(288)	91,861	91,262	(599)
NGFS	PUC	232417	25940	10029996-0004	10000	515710 - Dependent Coverage	270,127	269,210	(917)	290,218	288,332	(1,886)
NGFS	PUC	232417	25940	10029996-0004	10000	516010 - Dental Coverage	21,629	21,648	19	22,559	22,603	44
NGFS	PUC	232418	25940	10029996-0004	10000	515010 - Health Service-City Match	148,750	148,241	(509)	161,552	160,500	(1,052)
NGFS	PUC	232418	25940	10029996-0004	10000	515710 - Dependent Coverage	373,183	371,904	(1,279)	402,527	399,909	(2,618)
NGFS	PUC	232418	25940	10029996-0004	10000	516010 - Dental Coverage	32,307	32,337	30	33,837	33,898	61
NGFS	PUC	232418	25940	10029996-0004	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232421	25940	10029997-0002	10000	515010 - Health Service-City Match	111,149	110,773	(376)	119,619	118,850	(769)
NGFS	PUC	232421	25940	10029997-0002	10000	515710 - Dependent Coverage	229,606	228,819	(787)	247,101	245,501	(1,600)
NGFS	PUC	232421	25940	10029997-0002	10000	516010 - Dental Coverage	20,675	20,694	19	21,576	21,617	41
NGFS	PUC	232421	25940	10029997-0002	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	232422	25940	10029997-0020	10000	516010 - Health Service-City Match	226,697	225,931	(766)	243,958	242,373	(1,585)
NGFS	PUC	232422	25940	10029997-0020	10000	515710 - Dependent Coverage	901,479	898,471	(3,008)	970,220	963,924	(6,296)
NGFS	PUC	232422	25940	10029997-0020	10000	516010 - Dental Coverage	68,325	68,413	88	71,289	71,441	152
NGFS	PUC	232422	25940	10029997-0020	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	232423	25940	10029997-0002	10000	515010 - Health Service-City Match	99,014	98,677	(337)	106,559	105,863	(696)
NGFS	PUC	232423	25940	10029997-0002	10000	515710 - Dependent Coverage	240,330	239,503	(827)	258,650	256,965	(1,685)
NGFS	PUC	232423	25940	10029997-0002	10000	516010 - Dental Coverage	20,916	20,934	18	21,824	21,861	37
NGFS	PUC	232424	25940	10029997-0020	10000	501010 - Perm Salaries-Misc-Regular	7,858,901	7,870,189	11,288	8,166,241	8,164,528	(1,713)
NGFS	PUC	232424	25940	10029997-0020	10000	513010 - Retire City Misc	1,145,150	1,146,817	1,667	1,150,008	1,152,616	2,608
NGFS	PUC	232424	25940	10029997-0020	10000	514010 - Social Security (OASDI & HI)	533,152	533,852	700	553,096	554,230	1,134
NGFS	PUC	232424	25940	10029997-0020	10000	514020 - Social Sec-Medicare(HI Only)	125,815	125,977	162	130,268	130,529	261
NGFS	PUC	232424	25940	10029997-0020	10000	515010 - Health Service-City Match	231,358	230,589	(769)	248,990	247,393	(1,597)
NGFS	PUC	232424	25940	10029997-0020	10000	515020 - Retiree Health-Match-Prop B	63,201	63,283	82	65,433	65,568	135
NGFS	PUC	232424	25940	10029997-0020	10000	515030 - RetireeHlthCare-CityMatchProp	23,574	23,605	31	24,405	24,457	52
NGFS	PUC	232424	25940	10029997-0020	10000	515710 - Dependent Coverage	932,717	929,578	(3,139)	1,003,825	997,331	(6,494)
NGFS	PUC	232424	25940	10029997-0020	10000	516010 - Dental Coverage	73,095	73,167	72	76,273	76,434	161
NGFS	PUC	232424	25940	10029997-0020	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	232424	25940	10029997-0020	10000	519120 - Long Term Disability Insurance	26,135	26,182	47	27,187	27,261	74
NGFS	PUC	232425	25940	10029996-0004	10000	501010 - Perm Salaries-Misc-Regular	7,148,157	7,175,522	27,365	7,372,810	7,401,118	28,308
NGFS	PUC	232425	25940	10029996-0004	10000	513010 - Retire City Misc	1,044,827	1,048,866	4,039	1,041,485	1,045,491	4,006
NGFS	PUC	232425	25940	10029996-0004	10000	514010 - Social Security (OASDI & HI)	473,325	474,953	1,628	489,443	491,127	1,684
NGFS	PUC	232425	25940	10029996-0004	10000	514020 - Social Sec-Medicare(HI Only)	111,565	111,985	420	115,184	115,589	405
NGFS	PUC	232425	25940	10029996-0004	10000	515010 - Health Service-City Match	160,306	159,784	(522)	170,079	169,007	(1,072)
NGFS	PUC	232425	25940	10029996-0004	10000	515020 - Retiree Health-Match-Prop B	56,058	56,251	193	57,869	58,064	195
NGFS	PUC	232425	25940	10029996-0004	10000	515030 - RetireeHlthCare-CityMatchProp	20,900	20,976	76	21,573	21,853	80
NGFS	PUC	232425	25940	10029996-0004	10000	515710 - Dependent Coverage	820,708	817,958	(2,750)	873,640	868,001	(5,639)
NGFS	PUC	232425	25940	10029996-0004	10000	516010 - Dental Coverage	62,864	62,915	51	64,845	64,996	151
NGFS	PUC	232425	25940	10029996-0004	10000	519120 - Long Term Disability Insurance	27,654	27,733	79	28,511	28,602	91
NGFS	PUC	292648	25940	10029995-0040	10000	501010 - Perm Salaries-Misc-Regular	1,539,335	1,539,787	452	1,603,899	1,604,366	467
NGFS	PUC	292648	25940	10029995-0040	10000	513010 - Retire City Misc	217,333	217,398	65	218,139	218,204	65
NGFS	PUC	292648	25940	10029995-0040	10000	514020 - Social Sec-Medicare(HI Only)	22,320	22,327	7	23,260	23,266	6
NGFS	PUC	292648	25940	10029995-0040	10000	515010 - Health Service-City Match	37,931	37,801	(130)	39,894	39,635	(259)
NGFS	PUC	292648	25940	10029995-0040	10000	515020 - Retiree Health-Match-Prop B	11,212	11,215	3	11,685	11,689	4
NGFS	PUC	292648	25940	10029995-0040	10000	515030 - RetireeHlthCare-CityMatchProp	4,180	4,181	1	4,358	4,359	1
NGFS	PUC	292648	25940	10029995-0040	10000	515710 - Dependent Coverage	91,668	91,351	(317)	91,818	91,222	(596)
NGFS	PUC	292648	25940	10029995-0040	10000	516010 - Dental Coverage	8,140	8,146	6	8,014	8,031	17
NGFS	PUC	292648	25940	10029995-0040	10000	519110 - Flexible Benefit Package	25,074	24,987	(87)	29,615	29,425	(190)
NGFS	PUC	292648	25940	10029995-0040	10000	519120 - Long Term Disability Insurance	2,692	2,694	2	2,508	2,509	1
NGFS	PUC	295647	25940	10029995-0002	10000	515010 - Health Service-City Match	63,369	63,156	(213)	68,112	67,671	(441)
NGFS	PUC	295647	25940	10029995-0002	10000	515710 - Dependent Coverage	211,250	210,533	(717)	227,019	225,548	(1,471)
NGFS	PUC	295647	25940	10029995-0002	10000	516010 - Dental Coverage	17,002	17,016	14	17,712	17,750	38
NGFS	PUC	295647	25940	10029995-0002	10000	519110 - Flexible Benefit Package	27,520	27,425	(95)	29,615	29,425	(190)
NGFS	PUC	292656	25940	10029995-0036	10000	501010 - Perm Salaries-Misc-Regular	8,528,508	8,538,918	10,410	8,861,311	8,872,088	10,777
NGFS	PUC	292656	25940	10029995-0036	10000	513010 - Retire City Misc	1,244,100	1,245,645	1,545	1,249,411	1,250,958	1,547
NGFS	PUC	292656	25940	10029995-0036	10000	514010 - Social Security (OASDI & HI)	540,032	540,650	618	564,402	565,041	639
NGFS	PUC	292656	25940	10029995-0036	10000	514020 - Social Sec-Medicare(HI Only)	129,756	129,907	151	134,606	134,762	156
NGFS	PUC	292656	25940	10029995-0036	10000	515010 - Health Service-City Match	335,464	334,333	(1,131)	361,026	358,698	(2,328)
NGFS	PUC	292656	25940	10029995-0036	10000	515020 - Retiree Health-Match-Prop B	65,190	65,266	76	67,608	67,687	79
NGFS	PUC	292656	25940	10029995-0036	10000	515030 - RetireeHlthCare-CityMatchProp	24,315	24,343	28	25,205	25,234	29
NGFS	PUC	292656	25940	10029995-0036	10000	515710 - Dependent Coverage	781,157	778,493	(2,664)	840,885	835,244	(5,441)
NGFS	PUC	292656	25940	10029995-0036	10000	516010 - Dental Coverage	68,593	68,659	66	71,579	71,719	140
NGFS	PUC	292656	25940	10029995-0036	10000	519110 - Flexible Benefit Package	71,552	71,305	(247)	76,999	76,505	(494)
NGFS	PUC	292656	25940	10029995-0036	10000	519120 - Long Term Disability Insurance	25,325	25,368	43	26,351	26,393	42
NGFS	PUC	292656	26000	10021066-0001	10002	506070 - Programmatic Projects-Budget	935,334	935,610	276	901,350	901,924	574
NGFS	PUC	292656	26000	10021066-0001	10002	515010 - Health Service-City Match	23,686	23,607	(79)	25,491	25,328	(163)
NGFS	PUC	292656	26000	10021066-0001	10002	515710 - Dependent Coverage	60,996	60,794	(202)	65,845	65,223	(422)
NGFS	PUC	292656	26000	10021066-0001	10002	516010 - Dental Coverage	5,242	5,247	5	5,471	5,482	11

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	RET	232318	31330	10026788-0001	10000	470199 - Emp Retirement Contributions	7,708,099	7,000,000	(708,099)	-	-	-
NGFS	RET	232318	31330	10026788-0001	10000	470199 - Emp Retirement Contributions	50,034,832	52,720,899	2,686,067	51,815,633	53,753,616	1,937,983
NGFS	RET	232318	31330	10026788-0001	10000	515010 - Health Service-City Match	375,766	374,507	(1,259)	414,885	412,233	(2,652)
NGFS	RET	232318	31330	10026788-0001	10000	515510 - Health Service-Admin Cost	31,607	26,912	(4,695)	32,621	27,841	(4,780)
NGFS	RET	232318	31330	10026788-0001	10000	515610 - Health Service-Retiree Subsidy	770,106	756,557	(13,549)	836,449	808,324	(28,125)
NGFS	RET	232318	31330	10026788-0001	10000	515710 - Dependent Coverage	720,122	717,664	(2,458)	793,572	788,457	(5,115)
NGFS	RET	232318	31330	10026788-0001	10000	516010 - Dental Coverage	65,617	65,681	64	70,155	70,290	135
NGFS	RET	232318	31330	10026788-0001	10000	519110 - Flexible Benefit Package	38,528	38,395	(133)	41,461	41,195	(266)
NGFS	RET	232318	31330	10026788-0001	10000	581650 - Leases Paid To Real Estate	-	1,800,442	1,800,442	-	1,800,901	1,800,901
NGFS	RET	232319	31330	10026788-0001	10000	515010 - Health Service-City Match	140,568	140,097	(471)	151,275	150,302	(973)
NGFS	RET	232319	31330	10026788-0001	10000	515710 - Dependent Coverage	443,466	441,958	(1,508)	477,252	474,175	(3,077)
NGFS	RET	232319	31330	10026788-0001	10000	516010 - Dental Coverage	37,776	37,807	31	39,411	39,503	92
NGFS	RET	232319	31330	10026788-0001	10000	519110 - Flexible Benefit Package	165,120	164,550	(570)	177,690	176,550	(1,140)
NGFS	RET	232320	31330	10026788-0001	10000	501010 - Perm Salaries-Misc-Regular	8,443,838	8,446,605	2,767	8,899,805	8,902,670	2,865
NGFS	RET	232320	31330	10026788-0001	10000	513010 - Retire City Misc	1,223,276	1,223,680	404	1,245,586	1,245,990	404
NGFS	RET	232320	31330	10026788-0001	10000	514010 - Social Security (OASDI & HI)	470,789	470,961	172	503,081	503,259	178
NGFS	RET	232320	31330	10026788-0001	10000	514020 - Social Sec-Medicare(HI Only)	122,440	122,480	40	129,046	129,088	42
NGFS	RET	232320	31330	10026788-0001	10000	515010 - Health Service-City Match	258,001	257,124	(877)	282,430	280,605	(1,825)
NGFS	RET	232320	31330	10026788-0001	10000	515020 - Retiree Health-Match-Prop B	61,502	61,522	20	64,830	64,850	20
NGFS	RET	232320	31330	10026788-0001	10000	515030 - RetireeHlthCare-CityMatchPropt	22,930	22,938	8	24,172	24,179	7
NGFS	RET	232320	31330	10026788-0001	10000	515710 - Dependent Coverage	640,012	637,829	(2,183)	701,076	696,530	(4,546)
NGFS	RET	232320	31330	10026788-0001	10000	516010 - Dental Coverage	55,687	55,738	51	59,136	59,249	113
NGFS	RET	232320	31330	10026788-0001	10000	519010 - Fringe Adjustments-Budget	-	(18,220)	(18,220)	-	(4,140)	(4,140)
NGFS	RET	232320	31330	10026788-0001	10000	519110 - Flexible Benefit Package	60,544	60,335	(209)	65,153	64,735	(418)
NGFS	RET	232320	31330	10026788-0001	10000	519120 - Long Term Disability Insurance	24,053	24,064	11	25,552	25,565	13
NGFS	RET	232320	31330	10026788-0001	10000	581015 - Human Resources Modernizatio	15,019	8,497	(6,522)	15,392	8,640	(6,752)
NGFS	RET	232320	31330	10026788-0001	10000	581120 - GF-Con-Financial Systems	71,956	74,382	2,426	74,596	77,301	2,705
NGFS	RET	232320	31330	10026788-0001	10000	581130 - GF-Con-Internal Audits	108,605	126,825	18,220	110,754	114,894	4,140
NGFS	RET	232320	31330	10026788-0001	10000	581210 - DT Technology Infrastructure	605,937	604,387	(1,550)	676,354	655,622	(20,732)
NGFS	RET	232320	31330	10026788-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	41,754	44,004	2,250	43,283	48,871	5,588
NGFS	RET	232320	31330	10026788-0001	10000	581650 - Leases Paid To Real Estate	-	214,338	214,338	-	214,393	214,393
NGFS	RET	232320	31330	10026788-0001	10000	581660 - GF-Chf-Youth Works	9,072	-	(9,072)	9,072	-	(9,072)
NGFS	RNT	232325	10850	10026789-0001	10000	501010 - Perm Salaries-Misc-Regular	7,911,825	7,921,914	10,089	8,204,605	8,215,053	10,448
NGFS	RNT	232325	10850	10026789-0001	10000	513010 - Retire City Misc	1,151,390	1,152,847	1,457	1,154,027	1,155,472	1,445
NGFS	RNT	232325	10850	10026789-0001	10000	514010 - Social Security (OASDI & HI)	420,760	420,862	102	442,723	442,828	105
NGFS	RNT	232325	10850	10026789-0001	10000	514020 - Social Sec-Medicare(HI Only)	116,708	116,851	143	120,970	121,113	143
NGFS	RNT	232325	10850	10026789-0001	10000	515010 - Health Service-City Match	259,388	258,521	(867)	279,162	277,365	(1,797)
NGFS	RNT	232325	10850	10026789-0001	10000	515020 - Retiree Health-Match-Prop B	58,500	58,577	77	60,624	60,702	78
NGFS	RNT	232325	10850	10026789-0001	10000	515030 - RetireeHlthCare-CityMatchPropt	21,812	21,842	30	22,602	22,632	30
NGFS	RNT	232325	10850	10026789-0001	10000	515510 - Health Service-Admin Cost	14,874	12,665	(2,209)	15,351	13,102	(2,249)

**Technical Adjustments for May 1 Departments
FY 2024-25 and FY 2025-26**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account- Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	RNT	232325	10850	10026789-0001	10000	515610 - Health Service-Retiree Subsidy	373,385	366,815	(6,570)	405,551	391,914	(13,637)
NGFS	RNT	232325	10850	10026789-0001	10000	515710 - Dependent Coverage	617,654	615,555	(2,099)	664,727	660,436	(4,291)
NGFS	RNT	232325	10850	10026789-0001	10000	516010 - Dental Coverage	53,079	53,127	48	55,396	55,494	98
NGFS	RNT	232325	10850	10026789-0001	10000	519010 - Fringe Adjustments-Budget	9,878	9,951	73	10,699	10,657	(42)
NGFS	RNT	232325	10850	10026789-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	RNT	232325	10850	10026789-0001	10000	519120 - Long Term Disability Insurance	29,978	30,013	35	31,097	31,132	35
NGFS	RNT	232325	10850	10026789-0001	10000	526000 - Crt Fees & Other Compensation	5,000	10,493	5,493	12,000	12,000	-
NGFS	RNT	232325	10850	10026789-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	22,000	28,000	6,000	32,233	33,220	987
NGFS	RNT	232325	10850	10026789-0001	10000	527610 - Systems Consulting Services	42,500	42,500	-	32,500	42,500	10,000
NGFS	RNT	232325	10850	10026789-0001	10000	535000 - Other Current Expenses - Bdgt	10,000	15,000	5,000	15,000	15,000	-
NGFS	RNT	232325	10850	10026789-0001	10000	535950 - Credit Card Processing Fees	5,000	7,000	2,000	5,000	7,000	2,000
NGFS	RNT	232325	10850	10026789-0001	10000	535960 - Software Licensing Fees	126,000	126,000	-	126,000	130,000	4,000
NGFS	RNT	232325	10850	10026789-0001	10000	540000 - Materials & Supplies-Budget	28,000	30,209	2,209	28,000	35,249	7,249
NGFS	RNT	232325	10850	10026789-0001	10000	549510 - Other Office Supplies	12,000	12,000	-	12,000	20,000	8,000
NGFS	RNT	232325	10850	10026789-0001	10000	581015 - Human Resources Modernizatio	4,934	2,791	(2,143)	5,057	2,839	(2,218)
NGFS	RNT	232325	10850	10026789-0001	10000	581130 - GF-Con-Internal Audits	27,643	27,570	(73)	28,643	28,685	42
NGFS	RNT	232325	10850	10026789-0001	10000	581210 - DT Technology Infrastructure	131,141	130,769	(372)	145,840	141,050	(4,790)
NGFS	RNT	232325	10850	10026789-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	13,716	14,455	739	14,218	16,053	1,835
NGFS	RNT	232325	10850	10026789-0001	10000	581660 - GF-Chf-Youth Works	9,600	-	(9,600)	9,600	-	(9,600)
NGFS	RNT	232325	10850	10026789-0001	10000	581890 - GF-Rent Paid To Real Estate	529,753	520,248	(9,505)	595,194	587,437	(7,757)
							1,194,318,452	1,201,239,565	6,921,113	1,228,627,632	1,205,939,337	(22,688,295)
							1,668,447,510	1,675,277,528	6,830,018	1,283,119,047	1,260,236,570	(22,882,477)

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

May 20, 2024

TO: Budget and Appropriations Committee

FROM: Budget and Legislative Analyst



SUBJECT: Recommendations of the Budget and Legislative Analyst for Amendment of the Mayor's Fiscal Year 2024-2025 to Fiscal Year 2025-2026 Budget.

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YEAR ONE: FY 2024-25

Budget Changes

The Department’s \$2,063,494,559 budget for FY 2024-25, as proposed by the Mayor, is \$758,064,989 or 58.1% more than the original FY 2023-24 budget of \$1,305,429,570.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 1,798.92 FTEs, which are 117.29 FTEs more than the 1,681.63 FTEs in the original FY 2023-24 budget. This represents a 7% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$2,063,494,559 in FY 2024-25 are \$758,064,989 or 58.1% more than FY 2023-24 revenues of \$1,305,429,570.

YEAR TWO: FY 2025-26

Budget Changes

The Department’s \$1,797,913,884 budget for FY 2025-26, as proposed by the Mayor, is \$265,580,675 or 12.9% less than the Mayor’s proposed FY 2024-25 budget of \$2,063,494,559.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 1,818.24 FTEs, which are 19.32 FTEs more than the 1,798.92 FTEs in the Mayor’s proposed FY 2024-25 budget. This represents a 1.1% increase in FTEs from the Mayor’s proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$1,797,913,884 in FY 2025-26 are \$265,580,675 or 12.9% less than FY 2024-25 estimated revenues of \$2,063,494,559.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: AIR – AIRPORT COMMISSION

SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Airport Commission	1,465,583,462	1,174,898,869	1,157,030,092	1,305,429,570	2,063,494,559
FTE Count	1,609.69	1,601.49	1,587.17	1,681.63	1,798.92

The Department’s budget increased by \$597,911,097 or 40.8% from the adopted budget in FY 2020-21 to the Mayor’s proposed budget in FY 2024-25. The Department’s FTE count increased by 189.23 or 11.8% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor’s proposed FY 2024-25 budget for the Department has increased by \$758,064,989 largely due to the Airport’s projection that passenger levels will reach and exceed pre-pandemic levels over the two year budget cycle. This increase is largely driven by an increase in capital outlay and non-personnel costs.

FY 2025-26

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$265,580,675 largely due to the Airport’s focus on investing in its operations and growth in FY 2024-25. The decrease is largely reflected in decreases in capital outlay from the previous year.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: AIR – AIRPORT COMMISSION

Advertising Budget

The Department’s original FY 2023-24 budget includes \$316,014 budgeted for advertising. The entirety of this amount is allocated to what the department describes as mixed media.

The Mayor’s proposed budget for the Department for FY 2024-25 includes \$326,364 for advertising. The entirety of this amount is allocated to what the department describes as mixed media.

The Department states it does not budget specifically for advertising in languages other than English.

A list of contracts held by the Department for advertising is included as an attachment to this report.

Budget Reductions

The Department reports that the Mayor proposed \$426,181,736 in reductions in FY 2024-25, but that there were no service reduction impacts from the Mayor’s proposed reductions.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: AIR – AIRPORT COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$7,768,711 in FY 2024-25. All the \$7,768,711 in recommended reductions are one-time savings. These reductions would still allow an increase of \$750,296,278 or 57.5% in the Department’s FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$7,251,104.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$680,900 in FY 2025-26. All the \$680,900 in recommended reductions are one-time savings.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

AIR - Airport

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					
AIR-1	AIR Chief Operating Office														
	Automotive & Other Vehicles			\$5,738,734	\$5,434,134	\$304,600		x			\$3,201,700	\$2,520,800	\$680,900		x
	Deny 3 requested new compact SUVs and 1 requested new pickup for Facilities as all four requested vehicles are categorized as "low priority" by the Department. This recommendation would still allow for 5 new pickups and 2 new compact SUVs to be added to the fleet in FY 2024-25.							Delete 2 requested replacement pickup vehicles and 7 requested replacement compact SUVs. The Department can utilize existing vehicles that still have more years of useful life. The existing pick up vehicles have only been driven between 50k-55k miles in 3 years. Denial of these replacements would still allow the Airport Facilities Division to replace 20 pickup vehicles over FY 2024-25 and FY 2025-26. The existing compact SUVs have only been driven between 6k-48k miles in 5-6 years. Elimination of these vehicles would still allow the Airport Facilities Division to replace 21 compact SUVs over FY 2024-25 and FY 2025-26.							
AIR-2	9993 Attrition Savings			(\$2,502,849)	(\$3,069,095)	\$566,246		x			(\$2,502,849)	(\$2,502,849)	\$0		
	Mandatory Fringe Benefits			(\$993,875)	(\$1,213,587)	\$219,712		x			(\$993,875)	(\$993,875)	\$0		
	<i>Total Savings \$785,958</i>							<i>Total Savings \$0</i>							
	Increase Attrition Savings to reflect anticipated hiring timeline for vacant 3.00 FTE 7313 Automotive Machinist and 1.00 FTE 7381 Automotive Mechanic. The positions have been vacant for one to five years. This Attrition Savings reflects an estimated start date of April 1, 2025 rather than July 1, 2024. Increase Attrition Savings to reflect anticipated hiring timeline for vacant 2.00 FTE 0932 Manager IV positions. This Attrition Savings reflects an estimated start date of January 1, 2025 rather than July 1, 2024.							One-time savings.							
AIR-3	1304 Customer Service Representative	5.53	1.75	\$579,306	\$183,143	\$396,163		x	7.00	7.00	\$758,555	\$758,555	\$0		
	Mandatory Fringe Benefits			\$238,805	\$76,024	\$162,782		x			\$316,183	\$316,183	\$0		
	<i>Total Savings \$558,945</i>							<i>Total Savings \$0</i>							
Reduce FTE count for proposed seven new 1304 Customer Service Representative positions to represent a more accurate hiring timeline. This reduction in FTE reflects an estimated start date of April 1, 2025 rather than October 1, 2024 for these positions.							One-time savings.								

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

AIR - Airport

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					
AIR-4	Other Bldg Maint Supplies			\$1,400,000	\$1,200,000	\$200,000		x					\$0		
		Reduce Other Building Maintenance Supplies by \$200,000 to reflect historical spending. The Department underspent this account by over \$2.7 million department-wide in FY 2022-23, has significant carryforward funds, and the Mayor has proposed a \$890,000 increase for it in the Airport's Operating Fund.							One-time savings.						
AIR-5	Other Equip Maint			\$25,481,773	\$25,231,773	\$250,000		x					\$0		
		Reduce Other Equipment Maintenance by \$250,000 to reflect historical spending. The Department underspent this account by over \$3 million in FY 2022-23, has significant carryforward funds, and the Mayor has proposed an over \$14.4 million increase for it in the Airport's Operating Fund.							One-time savings.						
AIR Information Technology & Telecommunications															
AIR-6	9993 Attrition Savings			(\$1,796,508)	(\$3,697,598)	\$1,901,090		x			(\$1,796,508)	(\$1,796,508)	\$0		
	Mandatory Fringe Benefits			(\$713,479)	(\$1,348,928)	\$635,449		x			(\$713,479)	(\$713,479)	\$0		
		<i>Total Savings</i> \$2,536,539							<i>Total Savings</i> \$0						
		Increase Attrition Savings to reflect hiring timeline for vacant 5.00 FTE 1042 IS Engineer-Journey positions, vacant 2.00 FTE 1043 IS Engineer-Senior positions, and vacant 2.00 FTE 1044 IS Engineer-Principal positions to reflect an estimated start date of January 1, 2025 rather than July 1, 2024. Increase Attrition Savings to reflect hiring timeline for vacant 1.00 FTE 0941 Manager VI position to reflect an estimated start date of April 1, 2025 instead of July 1, 2024. Increase Attrition Savings to reflect hiring timeline for new 3.16 FTE 1042 IS Engineer-Journey positions, new 1.58 FTE 1043 IS Engineer-Senior positions, and new 2.37 FTE 1070 IS Project Director positions to reflect an estimated start date of April 1, 2025 instead of October 1, 2024.							One-time savings.						
AIR-7	Dp-Wp Equipment Maint			\$6,696,500	\$6,546,500	\$150,000		x					\$0		
		Reduce Dp-Wp Equipment Maintenance by \$150,000 to reflect historical spending. The Department underspent this account by over \$4.6 million in FY 2022-23, has carryforward funds, and the Mayor has proposed a \$615,500 increase for it in the Airport's Operating Fund.							One-time savings.						

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

AIR - Airport

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					
	AIR Resilience & Sustainability														
AIR-8	5293 Planner IV	1.58	0.50	\$282,202	\$89,216	\$192,986		x	2.00	2.00	\$369,518	\$369,518	\$0		
	Mandatory Fringe Benefits			\$95,656	\$30,229	\$65,427		x			\$125,560	\$125,560	\$0		
			<i>Total Savings</i>		<i>\$258,413</i>				<i>Total Savings</i>		<i>\$0</i>				
	Reduce FTE count for two proposed new 5293 Planner IV positions to reflect a more realistic hiring timeline. The reduction in FTE reflects an estimated start date of April 1, 2025 rather than October 1, 2024 for these positions.														
One-time savings.															
	AIR Chief Development Office														
AIR-9	9993 Attrition Savings			(\$320,915)	(\$1,252,440)	\$931,525		x			(\$320,915)	(\$320,915)	\$0		
	Mandatory Fringe Benefits			(\$127,530)	(\$446,896)	\$319,366		x			(\$129,725)	(\$129,725)	\$0		
			<i>Total Savings</i>		<i>\$1,250,891</i>				<i>Total Savings</i>		<i>\$0</i>				
	Increase Attrition Savings to reflect hiring timeline for vacant 1.00 FTE 1822 Administrative Analyst, vacant 1.00 FTE 1823 Senior Administrative Analyst, vacant 1.00 FTE 1825 Principal Administrative Analyst II, and vacant 1.00 FTE 0932 Manager IV positions. This Attrition Savings reflects an estimated start date of April 1, 2025 for these positions.														
Increase Attrition Savings to reflect hiring timeline for new 3.16 FTE 5241 Engineer positions to reflect a more realistic hiring timeline. This Attrition Savings reflects an estimated start date of April 1, 2025 rather than October 1, 2024 for these positions.															
One-time savings.															
	AIR External Affairs														
AIR-10	9993 Attrition Savings			(\$117,642)	(\$279,129)	\$161,487		x			(\$117,642)	(\$117,642)	\$0		
	Mandatory Fringe Benefits			(\$46,713)	(\$105,627)	\$58,914		x			(\$47,515)	(\$47,515)	\$0		
			<i>Total Savings</i>		<i>\$220,401</i>				<i>Total Savings</i>		<i>\$0</i>				
	Increase Attrition Savings to reflect a more realistic hiring timeline for vacant 1.00 FTE 1312 Public Information Officer and vacant 1.00 FTE 0932 Manager IV positions. This Attrition Savings reflects an estimated start date of January 1, 2025 instead of July 1, 2024.														
One-time savings.															
	AIR Finance & Commercial														
AIR-11	9993 Attrition Savings			(\$710,099)	(\$1,254,900)	\$544,801		x			(\$710,099)	(\$710,099)	\$0		
	Mandatory Fringe Benefits			(\$281,912)	(\$465,075)	\$183,163		x			(\$286,746)	(\$286,746)	\$0		
			<i>Total Savings</i>		<i>\$727,964</i>				<i>Total Savings</i>		<i>\$0</i>				
	Increase Attrition Savings to reflect a more realistic hiring timeline for 3.00 FTE vacant 1823 Senior Administrative Analyst and 1.00 FTE vacant 0943 Manager VIII positions. This Attrition Savings reflects an estimated start date of April 1, 2025 for these positions rather than July 1, 2024.														
One-time savings.															

GF = General Fund
1T = One Time

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

AIR - Airport

Rec #	Account Title	FY 2024-25							FY 2025-26							
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T	
		From	To	From	To				From	To						
AIR-12	Other Materials & Supplies			\$400,000	\$150,000	\$250,000			x					\$0		
	Reduce Other Materials & Supplies by \$250,000 to reflect historical spending. The Department underspent this account by over \$1.8 million in FY 2022-23, has significant carryforward funds, and the Mayor has proposed an over \$1.2 million increase for it in the Airport's Operating Fund.							One-time savings.								
AIR-13	Fees Licenses Permits			\$250,000	\$225,000	\$25,000			x					\$0		
	Reduce Fees Licenses Permits by \$25,000 to reflect historical spending. The Department underspent this account by over \$280,000 in FY 2022-23 and the Mayor has proposed a \$941,110 increase for it in the Airport's Operating Fund.							One-time savings.								
AIR-14	Other Professional Services			\$3,614,000	\$3,364,000	\$250,000			x					\$0		
	Reduce Other Professional Services by \$250,000 to reflect historical spending. The Department underspent this account by over \$1.7 million in FY 2022-23, has significant carryforward funds, and the Mayor has proposed an over \$40 million increase for it in the Airport's Operating Fund.							One-time savings.								

FY 2024-25			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$7,768,711	\$0	\$7,768,711
Total	\$7,768,711	\$0	\$7,768,711

FY 2025-26			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$680,900	\$0	\$680,900
Total	\$680,900	\$0	\$680,900

AIR-Airport

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000439818	2020	109652	17960	0000026016	AIRPORT & AVIATION PROFESSIONALS INC.	10026671	\$540,973
0000536505	2021	109654	17960	0000013217	PFM ASSET MANAGEMENT LLC	10026671	\$383,852
0000443150	2020	109654	17960	0000024782	BACKSTROM MCCARLEY BERRY & CO LLC	10026671	\$360,500
0000441034	2020	109704	17960	0000021445	DHS CUSTOMS & BORDER PROTECTION BUREAU	10026671	\$300,000
0000443751	2020	109654	17960	0000019102	HALEY & ALDRICH INC	10026671	\$239,470
0000544493	2021	109654	17960	0000012097	ROBERT KUO CONSULTING LLC	10026671	\$185,428
0000451095	2020	109654	17960	0000012097	ROBERT KUO CONSULTING LLC	10026671	\$175,439
0000651232	2022	183647	17960	0000026442	A T & T	10026671	\$159,730
0000325378	2019	228932	17960	0000012529	RALPH ANDERSEN & ASSOCIATES	10026671	\$155,000
0000665973	2022	183647	17960	0000020897	DPP Tech Inc.	10026671	\$151,520
0000200162	2018	109652	17960	0000014932	MITCHELL IMAGING	10026671	\$142,971
0000549104	2021	109661	17960	0000021678	DAVIS & ASSOCIATES COMMUNICATIONS INC	10026671	\$142,670
0000471937	2020	109654	17960	0000016376	LEIGHFISHER INC	10026671	\$142,093
0000640812	2022	109654	17960	0000012097	ROBERT KUO CONSULTING LLC	10026671	\$140,608
0000489842	2020	109654	17960	0000010127	SWAP FINANCIAL GROUP LLC	10026671	\$140,000
0000549539	2021	109654	17960	0000016376	LEIGHFISHER INC	10026671	\$138,336
0000458013	2020	109650	17960	0000018535	ICF RESOURCES LLC	10026671	\$131,036
0000544523	2021	109654	17960	0000003114	R.W. BLOCK CONSULTING, LLC	10026671	\$126,940
0000446930	2020	183647	17960	0000024955	AT&T MOBILITY	10026671	\$113,821
0000450787	2020	109661	17960	0000038165	Hill + Knowlton Strategies, LLC	10026671	\$112,295
0000325506	2019	228932	17960	0000009709	THE HAWKINS COMPANY	10026671	\$112,068
0000643313	2022	109710	17960	0000012663	HID GLOBAL SAFE, INC	10026671	\$109,837
0000544978	2021	183647	17960	0000024955	AT&T MOBILITY	10026671	\$105,481
0000539805	2021	109654	17960	0000021110	DWU CONSULTING LLC	10026671	\$101,854
0000325431	2019	109659	17960	0000038165	Hill + Knowlton Strategies, LLC	10026671	\$100,001
0000439913	2020	109669	17960	0000030804	Ashton 212, LLC	10026671	\$100,000
0000643697	2022	109654	17960	0000024782	BACKSTROM MCCARLEY BERRY & CO LLC	10026671	\$87,982
0000450787	2020	109657	17960	0000038165	Hill + Knowlton Strategies, LLC	10026671	\$84,700
0000554939	2021	183647	17960	0000040338	INSIGHT PUBLIC SECTOR INC	10026671	\$82,690
0000540243	2021	228932	17960	0000012529	RALPH ANDERSEN & ASSOCIATES	10026671	\$73,000
0000469204	2020	109654	17960	0000024191	BLX GROUP LLC	10026671	\$72,500
0000446352	2020	109654	17960	0000009793	THE BANK OF NEW YORK MELLON TRUST CO NA	10026671	\$71,868
0000538601	2021	228930	17960	0000035015	Steer Davies & Gleave Inc.	10026671	\$71,250
0000539805	2021	109653	17960	0000021110	DWU CONSULTING LLC	10026671	\$70,129
0000541410	2021	109732	17960	0000034482	Jimmie Muscatello's	10026671	\$69,527
0000451259	2020	228930	17960	0000035015	Steer Davies & Gleave Inc.	10026671	\$69,015
0000054281	2016	183647	17960	0000008003	XTECH	10026669	\$66,170
0000442403	2020	109654	17960	0000021110	DWU CONSULTING LLC	10026671	\$62,390
0000442403	2020	109653	17960	0000021110	DWU CONSULTING LLC	10026671	\$61,659
0000681786	2022	228932	17960	0000009709	THE HAWKINS COMPANY	10026671	\$60,000
0000652942	2022	109651	17960	0000023056	CHARGEPOINT INC	10026671	\$59,925
0000274147	2019	183647	17960	0000012182	RICOH USA INC	10026671	\$59,236
0000283894	2019	183647	17960	0000030163	Intervision Systems LLC	10026671	\$58,725
0000055022	2017	109661	17960	0000019814	FUSEIDEAS/EIS DESIGN	10026669	\$56,114
0000340733	2019	183647	17960	0000008003	XTECH	10026671	\$55,692
0000440007	2020	109732	17960	0000034482	Jimmie Muscatello's	10026671	\$54,690
0000267305	2019	109671	17960	0000013111	PITNEY BOWES GLOBAL FINANCIAL SVCS LLC	10026671	\$50,000
0000443742	2020	109659	17960	0000038165	Hill + Knowlton Strategies, LLC	10026671	\$50,000
0000537361	2021	109669	17960	0000030804	Ashton 212, LLC	10026671	\$50,000
0000622524	2022	183647	17960	0000022840	CIPPLANNER CORP	10026671	\$50,000
0000353700	2019	109665	17960	0000011058	SHIP ART INTERNATIONAL INC	10026671	\$48,035
0000640901	2022	109654	17960	0000009793	THE BANK OF NEW YORK MELLON TRUST CO NA	10026671	\$48,013

AIR-Airport

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000540530	2021	228932	17960	0000009709	THE HAWKINS COMPANY	10026671	\$47,650
0000440549	2020	183647	17960	0000023129	CENTRAL COMPUTERS INC	10026671	\$44,000
0000243378	2018	109681	17960	0000014817	MOORE'S ELECTRONICS INC	10026671	\$43,391
0000541665	2021	109679	17960	0000019725	GARRATT-CALLAHAN COMPANY	10026671	\$43,045
0000359531	2019	183647	17960	0000012182	RICOH USA INC	10026671	\$42,462
0000439951	2020	109665	17960	0000011058	SHIP ART INTERNATIONAL INC	10026671	\$39,695
0000460825	2020	228932	17960	0000009709	THE HAWKINS COMPANY	10026671	\$39,040
0000672434	2022	183645	17960	0000008015	XEROX CORPORATION	10026671	\$37,670
0000442855	2020	109654	17960	0000008865	US BANK NATIONAL ASSOCIATION	10026671	\$37,255
0000651244	2022	183647	17960	0000024955	AT&T MOBILITY	10026671	\$36,824
0000549104	2021	109657	17960	0000021678	DAVIS & ASSOCIATES COMMUNICATIONS INC	10026671	\$34,961
0000621208	2022	109685	17960	0000009104	TURF & INDUSTRIAL EQUIPMENT CO	10026671	\$34,778
0000538563	2021	109654	17960	0000009793	THE BANK OF NEW YORK MELLON TRUST CO NA	10026671	\$33,850
0000332514	2019	183647	17960	0000009469	THRESHER COMMUNICATIONS & PRODUCTIVITY	10026671	\$33,414
0000545009	2021	183647	17960	0000024955	AT&T MOBILITY	10026671	\$32,893
0000396919	2020	207663	17960	0000005444	LEAN TECHNOLOGY CORPORATION	10026671	\$32,729
0000439953	2020	109732	17960	0000034482	Jimmie Muscatello's	10026671	\$32,025
0000331151	2019	109732	17960	0000019745	GALLS LLC QUARTERMASTER LLC	10026671	\$31,967
0000200162	2018	109652	17960	0000014932	MITCHELL IMAGING	10026671	\$31,330
0000672793	2022	109677	17960	0000022769	CITY OF SO SAN FRANCISCO	10026671	\$31,005
0000591430	2022	183647	17960	0000026442	A T & T	10026671	\$30,671
0000340019	2019	183647	17960	0000015861	MALTBY ELECTRIC SUPPLY CO INC	10026671	\$30,000
0000672414	2022	183647	17960	0000012182	RICOH USA INC	10026671	\$29,812
0000356811	2019	183647	17960	0000032444	CCS Global Tech	10026671	\$29,233
0000680915	2022	183647	17960	0000020897	DPP Tech Inc.	10026671	\$28,380
0000638805	2022	109654	17960	0000024191	BLX GROUP LLC	10026671	\$27,500
0000448499	2020	183647	17960	0000026442	A T & T	10026671	\$27,470
0000662425	2022	109665	17960	0000049080	UOVO LLC	10026671	\$26,715

AIR Adversting Contracts
Advertising Contracts

CONTRACTOR/VENDOR NAME	VENDOR TYPE (i.e., AD AGENCY, PR FIRM, etc.)	DATE CONTRACT EXECUTED	DATE OF MOST RECENT RENEWAL	PURPOSE OF CAMPAIGN	FY 2023-24 CONTRACT BUDGET	FY 2023-24 ACTUAL CONTRACT EXPENDITURES (as of May 1, 2024)	ENCUMBRANCES (as of May 1, 2024)	FY 2024-25 CONTRACT BUDGET	Media Type (i.e., print, digital, radio, TV, social media)	LANGUAGE(S)	EXPLANATION / NOTES
CIVIC EDGE CONSULTING	COMMUNICATIONS AND MEDIA RELATED SERVICES	1/10/2024	8/15/2023	Promoting airport products and services and revenue generation through concessions, parking and new airline messaging along with website redevelopment.	1,355,900.00	1,396,567.57	(40,667.57)	1,355,900.00	Mixed media type	Pending feedback	Promoting airport products and services and revenue generation through concessions, parking and new airline messaging along with website redevelopment.
DAVIS & ASSOCIATES COMMUNICATIONS INC	COMMUNICATIONS AND MEDIA RELATED SERVICES	3/28/2024	9/6/2023	Promoting airport products and services and revenue generation through concessions, new airlines and guest engagement campaigns.	910,000.00	801,080.12	108,919.88	910,000.00	Mixed media type	Pending feedback	Promoting airport products and services and revenue generation through concessions, new airlines and guest engagement campaigns.
Gutenberg Communications LLC	CONSULTING SERVICES	9/27/2023	9/27/2023	Professional Marketing services for SFO promoting international air traffic to San Francisco.	150,000.00	93,903.46	56,096.54	150,000.00	Mixed media type	Pending feedback	Professional Marketing services for SFO promoting international air traffic to San Francisco.
SAN FRANCISCO TRAVEL ASSOCIATION	CONSULTING SERVICES	10/13/2023	10/10/2023	Marketing to promote tourism, trade and international air traffic to San Francisco.	1,300,000.00	750,806.00	549,194.00	1,250,000.00	Mixed media type	Pending feedback	Marketing to promote tourism, trade and international air traffic to San Francisco.

YEAR ONE: FY 2024-25

Budget Changes

The Department's \$87,748,543 budget for FY 2024-25, as proposed by the Mayor, is \$1,644,969 or 1.9 % more than the original FY 2023-24 budget of \$86,103,574.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 278.68 FTEs, which are 9.44 FTEs more than the 269.24 FTEs in the original FY 2023-24 budget. This represents a 3.5% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$87,748,543 in FY 2024-25 are \$1,644,969 or 1.9% more than FY 2023-24 revenues of \$86,103,574.

YEAR TWO: FY 2025-26

Budget Changes

The Department's \$91,637,424 budget for FY 2025-26, as proposed by the Mayor, is \$3,888,881 or 4.4% more than the Mayor's proposed FY 2024-25 budget of \$87,748,543.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 279.11 FTEs, which are 0.43 FTEs more than the 278.68 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 0.2% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$91,637,424 in FY 2025-26 are \$3,888,881 or 4.4% more than FY 2024-25 estimated revenues of \$87,748,543.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: DBI – BUILDING INSPECTION

SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Department of Building Inspection	89,501,462	89,590,317	92,844,927	86,103,574	87,748,543
FTE Count	265.49	266.97	266.94	269.24	278.68

The Department’s budget decreased by \$1,752,919 or 2.0% from the adopted budget in FY 2020-21 to the Mayor’s proposed budget in FY 2024-25. The Department’s FTE count increased by 13.19 or 5.0% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor’s proposed FY 2024-25 budget for the Department has increased by \$1,644,969 largely due to salary and benefit cost increases.

FY 2025-26

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$3,888,881 largely due to salary and benefit cost increases.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: _____ **DBI – BUILDING INSPECTION**

Advertising Budget

The Department has expended and encumbered \$4,705 for advertising (English only) in FY 2023-24, specifically for digital media.

The Department has no budgeted expenditures for advertising in FY 2024-25.

Budget Reductions

The Department reports that the Mayor has not proposed any reductions in FY 2024-25 that have a service impact.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: DBI – BUILDING INSPECTION

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$50,000 in FY 2024-25. All of the \$50,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$1,594,969 or 1.9% in the Department’s FY 2024-25 budget.

Our policy recommendation totals \$44,637 in FY 2024-25, all of which are ongoing.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$50,000 in FY 2025-26. All of the \$50,000 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$3,838,881 or 4.4% in the Department’s FY 2025-26 budget.

Our policy recommendation totals \$46,353 in FY 2025-26, all of which are ongoing.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

DBI - Building Inspection

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					
		DBI Administration													
DBI-1	Materials & Supplies-Budget			\$10,000	\$0	\$10,000					\$10,000	\$0	\$10,000		
		Reduce Materials and Supplies budget due to underspending.							Ongoing savings						
DBI-2	Materials & Supplies-Budget			\$10,000	\$0	\$10,000					\$10,000	\$0	\$10,000		
		Reduce Materials and Supplies budget due to underspending.							Ongoing savings						
DBI-3	Training - Budget			\$30,000	\$0	\$30,000					\$30,000	\$0	\$30,000		
		Reduce budgeted amount for training. The Department has consistently underspent on training in this program.							Ongoing savings						

FY 2024-25

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$50,000	\$50,000
Total	\$0	\$50,000	\$50,000

FY 2025-26

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$50,000	\$50,000
Total	\$0	\$50,000	\$50,000

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

DBI - Building Inspection

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			

Policy Recommendation

Rec #	Account Title	DBI Administration														
		FTE	FTE	Amount	Amount	Savings	GF	1T	FTE	FTE	Amount	Amount	Savings	GF	1T	
DBI-4	0922 Manager I	1.00	0.00	\$167,812	\$0	\$167,812			1.00	0.00	\$173,763	\$0	\$173,763			
	Mandatory Fringe Benefits			\$64,298	\$0	\$64,298					\$66,730	\$0	\$66,730			
	1555 Secretary, Building Inspection	0.00	1.00	\$0	\$136,512	(\$136,512)			0.00	1.00	\$0	\$141,352	(\$141,352)			
	Mandatory Fringe Benefits			\$0	\$50,961	(\$50,961)						\$52,788	(\$52,788)			
					<i>Total Savings</i>	\$44,637					<i>Total Savings</i>	\$46,353				
	Approval of proposed upward substitution of 1.0 FTE 1555 Secretary, Building Inspection to 1.0 FTE 0922 Manager I is a policy matter for the Board to consider. The Department states that there is a need for this upward substitution because of the addition of expanded duties, such as managing the Commission's subcommittees. However, the Department of Environment and Juvenile Probation Commissions also have similarly classed Secretary positions (1543 Secretary, Commission on the Environment and 1549 Secretary, Juvenile Probation Commission) that manage subcommittees. In addition, while the Commission Secretary positions for the Planning Department and Public Works are classed in the management series (0931 Manager III and 0922 Manager I); these positions must serve two Commissions in their respective departments. Consequently, the responsibilities of this position are consistent with the existing classification.								Ongoing savings							

	FY 2024-25		
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$44,637	\$44,637
Total	\$0	\$44,637	\$44,637

	FY 2025-26		
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$46,353	\$46,353
Total	\$0	\$46,353	\$46,353

YEAR ONE: FY 2024-25

Budget Changes

The Department’s \$157,736,473 budget for FY 2024-25, as proposed by the Mayor, is \$7,611,197 or 5.1% more than the original FY 2023-24 budget of \$150,125,276.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 254.03 FTEs, which are 4.94 FTEs less than the 258.97 FTEs in the original FY 2023-24 budget. This represents a 1.9% decrease in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$157,736,473 in FY 2024-25 are \$7,611,197 or 5.1% more than FY 2023-24 revenues of \$150,125,276.

YEAR TWO: FY 2025-26

Budget Changes

The Department’s \$157,658,828 budget for FY 2025-26, as proposed by the Mayor, is \$77,645 or 0.05% less than the Mayor’s proposed FY 2024-25 budget of \$157,736,473.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 255.85 FTEs, which are 1.82 FTEs more than the 254.03 FTEs in the Mayor’s proposed FY 2024-25 budget. This represents a 0.7% increase in FTEs from the Mayor’s proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$157,658,828 in FY 2025-26 are \$77,645 or 0.05% less than FY 2024-25 estimated revenues of \$157,736,473.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: PRT – PORT

SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Port	124,802,058	92,487,095	193,741,078	150,125,276	157,736,473
FTE Count	231.81	222.72	249.47	258.97	254.03

The Department’s budget increased by \$32,934,415 or 26.4% from the adopted budget in FY 2020-21 to the Mayor’s proposed budget in FY 2024-25. The Department’s FTE count increased by 22.22 or 9.6% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor’s proposed FY 2024-25 budget for the Department has increased by \$7,611,197 largely due to Port revenues having returned to pre-pandemic levels. This is predominately reflected in an increase in interdepartmental service agreements and salary and benefit spending and partially offset by a decrease in capital outlay.

FY 2025-26

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$77,645 largely due to a decrease in non-personnel services spending.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: PRT – PORT

Advertising Budget

The Department had no funds budgeted for advertising in its original FY 2023-24. As of May 1, 2024, the Department has spent \$10,830 for print media, \$6,099 for social media, and \$4,514 for digital media.

The Mayor’s proposed budget for the Department for FY 2024-25 includes \$25,100 for advertising. This includes \$15,100 for print media and \$10,000 for digital media.

As of May 1, 2024, the Department has spent \$1,455 on advertising (part of the \$6,099 spent for social media) in languages other than English (Chinese and Spanish), although no funds were included in the Department’s original FY 2023-24 budget for advertising in languages other than English. The Mayor’s proposed budget for the Department for FY 2024-25 includes no funds for advertising in languages other than English.

No list of contracts held by the Department for advertising is included as an attachment to this report. The Department states it pays for advertising expenditures under Proposition Q authority, which allows departments to make purchases up to \$10,000 without a competitive bidding process and formal contracts.

Budget Reductions

The Department reports that the Mayor proposed \$346,008 in reductions in FY 2024-25. The Department reports that none of the reductions resulted in a service reduction impact.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT:

PRT – PORT

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$461,488 in FY 2024-25. Of the \$461,488 in recommended reductions, \$155,000 are ongoing savings and \$306,488 are one-time savings. These reductions would still allow an increase of \$7,149,709 or 4.8% in the Department’s FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$219,579.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$227,047 in FY 2025-26. Of the \$227,047 in recommended reductions, \$155,000 are ongoing savings and \$72,047 are one-time savings.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PRT - Port

Rec #	Account Title	FY 2024-25						FY 2025-26							
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					
	PRT Finance and Administration														
PRT-1	9993 Attrition Savings			(\$453,728)	(\$544,145)	\$90,417		x			(\$469,409)	(\$469,409)	\$0		
	Mandatory Fringe Benefits			(\$180,140)	(\$211,576)	\$31,436		x			(\$189,564)	(\$189,564)	\$0		
				<i>Total Savings</i>		\$121,853				<i>Total Savings</i>		\$0			
	Increase Attrition Savings to reflect a more realistic hiring timeline for one vacant 1824 Principal Administrative Analyst position. This savings reflects an estimated start date of April 1, 2025 instead of October 1, 2024. The position is currently vacant with no plans to hire.														
	One-time savings.														
PRT-2	Training-Budget			\$250,000	\$190,000	\$60,000					\$250,000	\$190,000	\$60,000		
		Reduce Training-Budget by \$60,000 to reflect historical spending and actual need.													
	Ongoing savings.														
	PRT Real Estate & Development														
PRT-3	9993 Attrition Savings			(\$270,466)	(\$285,298)	\$14,832		x			(\$279,918)	(\$279,918)	\$0		
	Mandatory Fringe Benefits			(\$107,412)	(\$165,414)	\$58,002		x			(\$113,024)	(\$113,024)	\$0		
				<i>Total Savings</i>		\$72,834				<i>Total Savings</i>		\$0			
	Increase Attrition Savings to account for a more realistic hiring timeline for 1823 Senior Administrative Analyst from to reflect a more realistic hiring timeline. The position is currently vacant and the hiring process has not started. In FY 2023-24 the Department had four new positions and took eight months to complete the first new hire.														
	One-time savings.														
PRT-4	Other Current Expenses			\$112,000	\$102,000	\$10,000					\$112,000	\$102,000	\$10,000		
		Reduce Other Current Expenses by \$10,000 to reflect historical spending. The Department underspent this account by over \$800,000 in FY 2022-23 and the Mayor has proposed a \$425,954 increase for it in the Port's operating fund.													
	Ongoing savings.														
PRT-5	3233 Marina Associate Manager	0.79	0.54	\$78,390	\$53,530	\$24,860		x	1.00	1.00	\$99,129	\$99,129	\$0		
	Mandatory Fringe Benefits			\$38,370	\$26,429	\$11,941		x			\$48,943	\$48,943	\$0		
				<i>Total Savings</i>		\$36,801				<i>Total Savings</i>		\$0			
	Reduce one new 3233 Marina Associate Manager position from 0.79 FTE to 0.54 FTE. This savings reflects a more realistic estimated start date of January 1, 2025 rather than October 1, 2024 for this position.														
	One-time savings.														

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PRT - Port

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					
		PRT Commission													
	Programmatic Projects			\$200,000	\$150,000	\$50,000					\$200,000	\$150,000	\$50,000		
PRT-6		Reduce Stormwater Pollution Control budget by \$50,000 to account for underspending. In FY 2023-24 the Department spent \$13,854 and encumbered \$103,114 out of its revised budget of \$266,438. The Department budgeted \$200,000 in FY 2024-25 and \$200,000 FY 2025-26.							Ongoing savings.						
	Programmatic Projects			\$200,000	\$175,000	\$25,000					\$200,000	\$175,000	\$25,000		
PRT-7		Reduce Abandoned Mat-Illegal Dumping C budget to account for underspending. In FY 2023-24 the Department spent \$52,567 and encumbered \$95,929 out of its revised budget of \$434,623. The Department budgeted \$200,000 in FY 2024-25 and \$200,000 FY 2025-26.							Ongoing savings.						
		PRT Maintenance													
	Other Current Expenses			\$224,000	\$214,000	\$10,000					\$234,000	\$224,000	\$10,000		
PRT-8		Reduce Other Current Expenses by \$10,000 to reflect historical spending. The Department underspent this account by over \$800,000 in FY 2022-23 and the Mayor has proposed a \$425,954 increase for it in the Port's operating fund.							Ongoing savings.						
	Equipment Purchase-Budget			\$983,703	\$908,703	\$75,000		x					\$0		
PRT-9		Delete one proposed hybrid/electric truck intended as a replacement vehicle. The existing vehicle has been driven 42,645 miles over 23 years, or an average of 1,854 miles per year. The Department does not need this vehicle and the City is trying to right-size its fleet. Elimination of this vehicles would still allow the Department to purchase 7 hybrid/electric trucks as replacement vehicles over the next two years.							One time savings.						
	Equipment Purchase-Budget					\$0					\$981,320	\$909,273	\$72,047		x
PRT-10		Savings are in FY 2025-26.							Delete one proposed Ford F350 Utility Body with Lift Gates intended as a replacement vehicle. The existing vehicle has been driven 39,900 miles in 23 years, or an average of 1,735 miles per year. The Department does not need this vehicle and the City is trying to right-size its fleet. Elimination of this vehicle would still allow the Department to purchase 6 replacement Ford F350 Utility Body w/ Lift Gates and 2 new Ford F350 Utility Body w/ Lift Gates over the next two years.						

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PRT - Port

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			

**FY 2024-25
Total Recommended Reductions**

	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$306,488	\$155,000	\$461,488
Total	\$306,488	\$155,000	\$461,488

**FY 2025-26
Total Recommended Reductions**

	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$72,047	\$155,000	\$227,047
Total	\$72,047	\$155,000	\$227,047

PRT - Port

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000613966	2022	109792	23680	0000047997	OrgMetrics LLC	10032132	\$10,000
0000441282	2020	210649	23680	0000026079	AGURTO CORPORATION DBA PESTEC	10026770	\$12,838
0000441349	2020	210649	23680	0000026062	AIM TO PLEASE JANITORIAL SERVICES, INC	10026770	\$16,464
0000552874	2021	210649	23680	0000032437	YADEJS, Inc.	10026770	\$28,224
0000552874	2021	210649	23680	0000032437	YADEJS, Inc.	10026770	\$9,870
0000565182	2021	210649	23680	0000026079	AGURTO CORPORATION DBA PESTEC	10026770	\$10,082
0000569331	2021	210649	23680	0000008952	UNITED SITE SERVICES OF CALIFORNIA INC	10026770	\$7,187
0000665649	2022	109762	23680	0000045890	WFG	10026769	\$79,381
0000667830	2022	109759	23680	0000020601	ENVIRONMENTAL LOGISTICS INC	10026769	\$9,995
0000325797	2019	109747	23680	0000024776	BAE URBAN ECONOMICS INC	10029662	\$8,174
0000635255	2022	109747	23680	0000003433	A1 PROTECTIVE SERVICES INC	10026771	\$18,440
0000129295	2017	232116	23690	0000018607	HUNTERS POINT FAMILY	10025785	\$8,925
Total							\$219,579

YEAR ONE: FY 2024-25

Budget Changes

The Department's \$187,956,930 budget for FY 2024-25, as proposed by the Mayor, is \$12,298,032 or 6.1% less than the original FY 2023-24 budget of \$200,254,962.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 725.97 FTEs, which are 8.74 FTEs more than the 717.23 FTEs in the original FY 2023-24 budget. This represents a 1.2% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$82,226,930 in FY 2024-25 are \$15,238,032 or 15.6% less than FY 2023-24 revenues of \$97,464,962.

YEAR TWO: FY 2025-26

Budget Changes

The Department's \$189,457,189 budget for FY 2025-26, as proposed by the Mayor, is \$1,500,259 or 0.8% more than the Mayor's proposed FY 2024-25 budget of \$187,956,930.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 725.97 FTEs, which is the same number of FTEs in the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$80,137,189 in FY 2025-26 are \$2,089,741 or 2.5% less than FY 2024-25 estimated revenues of \$82,226,930.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: LIB – PUBLIC LIBRARY

SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Public Library	151,700,834	171,222,254	185,699,873	200,254,962	187,956,930
FTE Count	700.17	700.45	706.81	717.23	725.97

The Department’s budget increased by \$36,256,096 or 23.9% from the adopted budget in FY 2020-21 to the Mayor’s proposed budget in FY 2024-25. The Department’s FTE count increased by 25.80 or 3.7% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor’s proposed FY 2024-25 budget for the Department has decreased by \$12,298,032 largely due to reduced need for capital spending to meet project cash flows. The Library Preservation Fund revenue was revised down by an additional \$2,240,000 requiring a like increase from Fund Balance.

FY 2025-26

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$1,500,259 largely due to salary and benefit cost increases. The Library Preservation Fund revenue was revised down by an additional \$2,320,000 requiring a like increase from Fund Balance.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: LIB – PUBLIC LIBRARY

Advertising Budget

The Department has \$95,000 budgeted for advertising in FY 2023-24. This includes \$44,526 for print media and \$11,949 for radio and \$38,525 for digital and social media.

The Mayor’s proposed budget for the Department for FY 2024-25 includes \$300,000 for advertising. This includes \$50,000 for print media, \$100,000 for digital and social media, and \$150,000 for radio.

The Department’s FY 2023-24 budget includes \$6,000 for advertising in languages other than English. The Mayor’s proposed budget for the Department for FY 2024-25 includes \$50,000 for advertising in languages other than English.

The Department currently does not have contracts for advertising but is working on a multi-year contract to develop and implement an effective marketing campaign and materials to raise awareness about all of the Library’s resources, programs, and services and to increase in-person visits and attendance at Library programs.

Budget Reductions

The Department reports that the Mayor proposed \$129,233 in reductions that impact services in FY 2024-25, which are summarized in the table attached to this report.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: LIB – PUBLIC LIBRARY

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$726,610 in FY 2024-25. Of the \$726,610 in recommended reductions, \$282,330 are ongoing savings and \$444,280 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$16,107.72.

Our policy recommendations total \$116,639 in FY 2024-25, all of which are ongoing.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$283,080 in FY 2025-26. All of the \$283,080 in recommended reductions are ongoing savings. These reductions would still allow an increase of \$1,217,179 or 0.6% in the Department’s FY 2025-26 budget.

Our policy recommendations total \$120,608 in FY 2025-26, all of which are ongoing.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

LIB - Public Library

Rec #	Account Title	FY 2024-25							FY 2025-26							
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T	
		From	To	From	To				From	To	From	To				
		LIB Public Library														
LIB-1	Materials & Supplies-Budget			\$180,000	\$0	\$180,000			x					\$0		
		Reduce Materials & Supplies budget for the AV refresh project to reflect expected Department expenditures and actual need.							One-time savings.							
LIB-2	Premium Pay - Misc			\$616,896	\$566,896	\$50,000					\$616,896	\$566,896	\$50,000			
	Mandatory Fringe Benefits			\$53,362	\$49,037	\$4,325					\$53,362	\$49,037	\$4,325			
		<i>Total Savings \$54,325</i>							<i>Total Savings \$54,325</i>							
		Reduce Premium Pay - Misc budget in the Branch Libraries Operations program area to reflect expected Department expenditures and actual need. The Department has identified \$50,000 in savings in this program area.							Ongoing savings.							
LIB-3	Premium Pay - Misc			\$386,618	\$336,618	\$50,000					\$386,618	\$336,618	\$50,000			
	Mandatory Fringe Benefits			\$33,443	\$29,118	\$4,325					\$33,443	\$29,118	\$4,325			
		<i>Total Savings \$54,325</i>							<i>Total Savings \$54,325</i>							
		Reduce Premium Pay - Misc budget in the Main Library Operations program area to reflect expected Department expenditures and actual need. The Department has identified \$50,000 in savings in this program area.							Ongoing savings.							
LIB-4	Other Office Supplies			\$11,500	\$1,500	\$10,000					\$11,500	\$1,500	\$10,000			
		Reduce the proposed budget for Other Office Supplies in Administration. The Department has underspent in the Administration program area in the current and prior year.							Ongoing savings.							
LIB-5	Other Office Supplies			\$16,500	\$6,500	\$10,000					\$16,500	\$6,500	\$10,000			
		Reduce the proposed budget for Other Office Supplies in Facilities Maintenance. The Department has underspent in the Facilities Maintenance program area in the current and prior year.							Ongoing savings.							
LIB-6	Equipment Purchase-Budget			\$250,000	\$237,812	\$12,188			x					\$0		
		Reduce the proposed budget for the Department's server refresh to reflect the actual cost stated in the server quote.							One-time savings.							
LIB-7	Attrition Savings			(\$1,019,471)	(\$1,129,471)	\$110,000					(\$1,019,471)	(\$1,129,471)	\$110,000			
	Mandatory Fringe Benefits			(\$404,824)	(\$448,504)	\$43,680					(\$411,770)	(\$456,200)	\$44,430			
		<i>Total Savings \$153,680</i>							<i>Total Savings \$154,430</i>							
		Increase Attrition Savings in Branch Library Operations to reflect expected Department expenditures. The Department has identified additional attrition savings in this program area.							Ongoing savings.							

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

LIB - Public Library

Rec #	Account Title	FY 2024-25							FY 2025-26							
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T	
		From	To	From	To				From	To	From	To				
LIB-8	Attrition Savings			(\$694,884)	(\$730,214)	\$35,330		x						\$0		
	Mandatory Fringe Benefits			(\$276,004)	(\$290,037)	\$14,033		x						\$0		
	<i>Total Savings \$49,363</i>							<i>Total Savings \$0</i>								
	Increase Attrition Savings in Facilities Maintenance to reflect anticipated 3-month delay in hiring a vacant 1.0 FTE 1823 Senior Administrative Analyst position. This position is being upward substituted from 1.0 FTE 1822 Administrative Analyst to a 1.0 FTE 1823 Senior Administrative Analyst position.							One-time savings.								
LIB-9	Attrition Savings			(\$906,246)	(\$949,447)	\$43,201		x						\$0		
	Mandatory Fringe Benefits			(\$359,786)	(\$379,323)	\$19,537		x						\$0		
	<i>Total Savings \$62,738</i>							<i>Total Savings \$0</i>								
	Increase Attrition Savings in Administration to reflect anticipated 6-month delay in hiring a vacant 1.0 FTE 1310 Public Relations Assistant position. This position is being upward substituted from 1.0 FTE 3602 Library Page to a 1.0 FTE 1310 Public Relations Assistant position.							One-time savings.								
LIB-10	Attrition Savings			(\$159,318)	(\$263,570)	\$104,252		x						\$0		
	Mandatory Fringe Benefits			(\$63,286)	(\$99,025)	\$35,739		x						\$0		
	<i>Total Savings \$139,991</i>							<i>Total Savings \$0</i>								
	Increase attrition savings in multiple program areas to reflect an anticipated delay in hiring multiple vacant positions, including: 1.0 FTE vacant 0932 Manager IV in IT, 1.0 FTE vacant 1246 Principal Human Resources Analyst in Human Resources, and 1.0 FTE vacant 0922 Manager I Fleet Manager and 1.0 FTE vacant 7205 Chief Stationary Engineer in Facilities, in accordance with the Controller's Office report indicating that management positions take approximately 6 months to fill.							One-time savings.								

	FY 2024-25		
	Total Recommended Reductions		
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$444,280	\$282,330	\$726,610
Total	\$444,280	\$282,330	\$726,610

	FY 2025-26		
	Total Recommended Reductions		
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$283,080	\$283,080
Total	\$0	\$283,080	\$283,080

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

LIB - Public Library

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			

Policy Recommendations

		LIB Public Library														
LIB-11	0922 Manager I	0.50	0.00	\$83,906	\$0	\$83,906			0.50	0.00	\$86,882	\$0	\$86,882			
	Mandatory Fringe Benefits			\$32,149	\$0	\$32,149					\$33,365	\$0.00	\$33,365			
	3602 Library Page	0.00	0.50	\$0	\$35,636	(\$35,636)			0.00	0.50	\$0	\$36,900	(\$36,900)			
	Mandatory Fringe Benefits			\$0	\$17,726	(\$17,726)					\$0	\$18,533	(\$18,533)			
	0922 Manager I	0.50	0.00	\$83,906	\$0	\$83,906			0.50	0.00	\$86,882	\$0	\$86,882			
	Mandatory Fringe Benefits			\$32,149	\$0	\$32,149					\$33,365	\$0.00	\$33,365			
	1202 Personnel Clerk	0.00	0.50	\$0	\$42,694	(\$42,694)			0.00	0.50	\$0	\$44,208	(\$44,208)			
	Mandatory Fringe Benefits			\$0	\$19,416	(\$19,416)					\$0	\$20,246	(\$20,246)			
			<i>Total Savings</i>			<i>\$116,639</i>				<i>Total Savings</i>			<i>\$120,608</i>			
			<p>The Budget and Legislative Analyst considers approval of the proposed upward substitution of 0.5 FTE 3602 Library Page to 0.5 FTE Manager I and 0.5 FTE 1202 Personnel Clerk to 0.5 FTE Manager I to be a policy matter for the Board of Supervisors. With these substitutions, the Department proposes to create a new 1.0 FTE 0922 Manager I position to act as a Safety Officer to lead OSHA and ADA efforts departmentwide. This function has been provided to the Public Library by the Department of Public Health (DPH) via an interdepartmental workorder, but DPH will sunset its Safety Officer work order services at the end of FY 2023-24. The Public Library states that it will still need a coordinator and expert on OSHA requirements and compliance. These positions are currently vacant. In recent years, growth in manager and deputy director positions across the City has outpaced total position growth overall. Although staff in these classifications play an important role, they are more expensive per position than front line workers and generally do not provide direct services.</p>							Ongoing savings.						

FY 2024-25			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$116,639	\$116,639
Total	\$0	\$116,639	\$116,639

FY 2025-26			
Total Policy Recommendations			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$120,608	\$120,608
Total	\$0	\$120,608	\$120,608

LIB - Public Library

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000617386	2022	Interpreters	LIB Public Library	Dispatched	0000024317	ANNUAL_FUNDS	\$1,667
0000638185	2022	Community Based Org Srvcs	LIB Public Library	Dispatched	0000040596	ANNUAL_FUNDS	\$2,410
0000639262	2022	Fees Licenses Permits	LIB Public Library	Dispatched	0000010490	ANNUAL_FUNDS	\$2,950
0000649720	2022	Uniforms	LIB Public Library	Dispatched	0000003391	ANNUAL_FUNDS	\$1,938
0000663428	2022	Other Office Supplies	LIB Public Library	Dispatched	0000010525	ANNUAL_FUNDS	\$2,111
0000672667	2022	Hardware	LIB Public Library	Dispatched	0000009304	ANNUAL_FUNDS	\$1,906
0000673663	2022	Training Costs Paid To Vendors	LIB Public Library	Dispatched	0000023918	ANNUAL_FUNDS	\$3,125
Total							\$16,108

DEPT ID	DEPT ID TITLE	FUND ID	FUND TITLE	PROJECT ID	PROJECT TITLE	AUTHORITY ID	AUTHORITY TITLE	ACCOUNT	FY 2023-24 ORIGINAL	FY 2023-24 REVISED/ADJUSTED	ACTUAL EXPENDITURES	ENCUMBRANCES	FY 2024-25 BASE	FY 2024-25 MYR PROPOSED	FY25 MYR vs Base	PROGRAM NAME	EXPLANATION/DESCRIPTION OF SERVICES	REASON FOR REDUCTION	DESCRIPTION OF SERVICE REDUCTION IMPACT
232048	LIB Public Library	13140	SR Public Library Preserv	10026753	LB Facilities Maintenance	10000	Operating	581570	125,469	125,469	18,184	-	129,233	-	(129,233)	DPH Health & Safety Services at Library	DPH's Health & Safety services to the Library as coordinator and expert on OSHA requirements and compliance. General Fund transfer to support the	DPH decided to discontinue providing the Health & Safety services to other departments due to the difficulty of fully staffing the health & safety function and their need to focus their limited resources on DPH's health & safety needs. DPH didn't agree a transfer of function for safety officer work so we proposed in our budget a substitution of a PT 1202 and a PT 3602 to a FT 0922 for a safety officer position to lead OSHA and ADA efforts department-wide. This funding was determined to no longer be necessary and will not impact the program.	Library proposes to substitute a PT 3602 and PT 1202 to create a FT 0922 Safety Officer to lead OSHA and ADA efforts department-wide because the Department of Public Health will sunset the Safety Officer work order services at the end of FY24, but SFL still needs a coordinator and expert on OSHA requirements and compliance, therefore we need to substitute vacant positions to support this work to make sure no service reduction.
232048	LIB Public Library	13080	SR Library Fund - Continuing	10023856	LB Library-summer Reading Prog	17146	Reading Prog	535990	20,000	20,000	-	-	20,000	-	(20,000)	Summer Reading Program	Library summer reading program.		No service reduction

YEAR ONE: FY 2024-25

Budget Changes

The Department's \$2,025,431,529 budget for FY 2024-25, as proposed by the Mayor, is \$236,934,066 or 13.2% more than the original FY 2023-24 budget of \$1,788,497,463.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 1,769.83 FTEs, which are 46.32 FTEs more than the 1,723.51 FTEs in the original FY 2023-24 budget. This represents a 2.7% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$2,025,431,529 in FY 2024-25 are \$236,934,066 or 13.2% more than FY 2023-24 revenues of \$1,788,497,463.

YEAR TWO: FY 2025-26

Budget Changes

The Department's \$2,160,700,615 budget for FY 2025-26, as proposed by the Mayor, is \$135,269,086 or 6.7% more than the Mayor's proposed FY 2024-25 budget of \$2,025,431,529.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 1,795.84 FTEs, which are 26.01 FTEs more than the 1,769.83 FTEs in the Mayor's proposed FY 2024-25 budget. This represents a 1.5% increase in FTEs from the Mayor's proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$2,160,700,615 in FY 2025-26 are \$135,269,086 or 6.7% more than FY 2024-25 estimated revenues of \$2,025,431,529.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: PUC – PUBLIC UTILITIES COMMISSION

SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
San Francisco Public Utilities Commission	1,433,954,907	1,504,090,299	1,652,233,924	1,788,497,463	2,025,431,529
FTE Count	1,666.85	1,707.90	1,718.39	1,723.51	1,769.83

The Department’s budget increased by \$591,476,622 or 41.2% from the adopted budget in FY 2020-21 to the Mayor’s proposed budget in FY 2024-25. The Department’s FTE count increased by 102.98 or 6.2% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor’s proposed FY 2024-25 budget for the Department has increased by \$236,934,066 largely due to increases in power purchases, power delivery costs, and capital spending.

FY 2025-26

The Mayor’s proposed FY 2025-26 budget for the Department has increased by \$135,269,086 largely due to increases in power costs and capital spending.

Advertising Budget

The Department reported approximately \$130,000 in advertising spending in FY 2023-24 as of May 1, 2024. According to SFPUC staff, most print, social media, and other media advertising is managed by the Communications unit within the SFPUC’s External Affairs Division. In general, advertising resources come from the SFPUC enterprises. The SFPUC does not currently use a specific budget code or line to budget and account for print, social media, and other media advertising expenditures, and therefore, actual FY 2023-24 expenditures for advertising are not specifically tracked.

The Department estimates approximately \$675,000 in advertising spending in FY 2024-25. Advertising expenditures in FY 2024-25 are not budgeted separately but are included as an expense in the general Other Current Expenses line item. The budget does not specifically identify advertising for print, social media, and other media, or for advertising in languages other than English.

According to SFPUC staff, uses of advertising include: (1) required advertising and noticing for rate hearings and environmental review, (2) conservation campaigns, (3) advertising for the Customer Assistance Program, (4) public service education notices, such as what not to flush in storm drains or toilets, (5) outreach for participation in Clean Power SF, (6) outreach for certain large construction projects, (7) town hall and community event announcements, and (8) job recruiting.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: PUC – PUBLIC UTILITIES COMMISSION

According to staff, the SFPUC advertises on a wide range of platforms, including social media, digital streaming ads, Google ads, radio ads, television ads, and newspaper ads.

According to SFPUC, many of SFPUC paid outreach campaigns are multilingual, including campaigns around rates, water conservation and Customer Assistance Programs, among others. They include specific tactics to reach communities who primarily speak languages other than English. To promote the Customer Assistance Program for low-income customers, the new southeast Community Center, and to share key water conservation and rates information, outreach was done in English, Spanish, Filipino, and Chinese. That outreach included specific advertising with in-language media, like Univision, Hecho en California, SingTao, KTSF, Fil-Am radio, and other similar outlets.

According to SFPUC staff, the SFPUC uses targeted advertising to reach specific audiences based on the program or issue being promoted. Decisions on where to spend advertising money are based on tracked data. To better understand what types of paid advertising are most effective, the SFPUC uses unique URLs in ads to track visits to its web pages from the ads. This has allowed the SFPUC to develop a data-informed approach to advertising purchases that maximizes public resources and produces strong results by spending money where it is most impactful. For example, according to SFPUC staff, after investing in multilingual advertising to promote the Customer Assistance Program in 2022, applications increased significantly, especially applications in languages other than English. Also, following the opening of the Southeast Community Center in October of 2022, the SFPUC promoted the center’s programs and events in the local community, contributing to an increase in community events and center visits.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: PUC – PUBLIC UTILITIES COMMISSION

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$4,795,592 in FY 2024-25. Of the \$4,795,592 in recommended reductions, \$4,506,936 are ongoing savings and \$286,656 are one-time savings. These reductions would still allow an increase of \$232,138,474 or 13% in the Department’s FY 2024-25 budget.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$6,049,702 in FY 2025-26. Of the \$6,049,702 in recommended reductions, \$5,621,067 are ongoing savings and \$428,635 are one-time savings. These reductions would still allow an increase of \$129,219,384 or 6.4% in the Department’s FY 2025-26 budget.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC - Public Utilities Commission Wastewater Enterprise

Rec #	Account Title	FY 2024-25							FY 2025-26							
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T	
		From	To	From	To				From	To	From	To				
Waste Water Enterprise _ Administration																
WWE-1	Senior Administrative Analyst	1.00	0.00	\$144,597	\$0	\$144,597			1.00	0.00	\$149,724	\$0	\$149,724			
	Mandatory Fringe Benefits			\$52,856	\$0	\$52,856					\$54,733	\$0	\$54,733			
	Maintenance Machinist	1.00	0.00	\$128,401	\$0	\$128,401			1.00	0.00	\$132,954	\$0	\$132,954			
	Mandatory Fringe Benefits			\$51,561	\$0	\$51,561					\$53,566	\$0	\$53,566			
	Attrition Savings			(\$890,057)	(\$1,042,057)	\$152,000					(\$913,728)	(\$1,065,728)	\$152,000			
	Mandatory Fringe Benefits			(\$353,437)	(\$413,795)	\$60,358					(\$369,037)	(\$430,427)	\$61,390			
	<i>Total Savings</i>				<i>\$589,773</i>				<i>Total Savings</i>				<i>\$604,367</i>			
		Delete two long term vacant positions, and increase budgeted Attrition to offset the costs of two new 1406 Senior Clerk positions that are being moved from temporary to permanent status . SFPUC requested six new positions in FY 2024-25, including the two new 1406 Senior Clerk positions. According to SFPUC, the two new Senior Clerk positions are filled by temporary staff (funded through salary savings and temporary salaries) who will be moved to permanent status. In FY 2024-25, SFPUC adjusted budgeted Attrition across the agency to better align actual savings from turnover and vacancies; rather than holding positions vacant to meet budgeted Attrition, SFPUC is substituting long term vacancies to new job classifications and filling these newly-classified jobs with incumbents who were hired temporarily (using salary savings or temporary salaries). The FY 2024-25 budget for Wastewater Administration reduced budgeted Attrition by \$1.2 million to allow the hire of long term vacancies and addition of new positions previously funded through temporary salaries and salary savings.							Ongoing savings							
Waste Water Enterprise _Maintenance																
WWE-2	Gardener								0.80	0.00	\$77,126	\$0	\$77,126			
	Mandatory Fringe Benefits										\$33,457	\$0	\$33,457			
	Gardener								0.80	0.00	\$77,126	\$0	\$77,126			
	Mandatory Fringe Benefits										\$33,457	\$0	\$33,457			
	Manager II								0.80	0.00	\$148,236	\$0	\$148,236			
	Mandatory Fringe Benefits										\$54,855	\$0	\$54,855			
	<i>Total Savings</i>				<i>\$0</i>				<i>Total Savings</i>				<i>\$424,257</i>			
	Savings in FY 2025-26							Delete one new Manager II position and two new Gardener positions in FY 2025-26. With this recommendation, the Wastewater Enterprise Maintenance program will have two new Gardener positions through substitutions in FY 2024-25, and one new Park Section Supervisor position and two new Gardener positions in FY 2025-25.								

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC - Public Utilities Commission Wastewater Enterprise

Rec #	Account Title	FY 2024-25							FY 2025-26							
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T	
		From	To	From	To				From	To	From	To				
WWE-3	Ford F-350 Chassis							x	1.00	0.00	\$115,822			\$115,822		x
	Ford F-250							x	1.00	0.00	\$102,449			\$102,449		x
	Ford F-350 Chassis							x	1.00	0.00	\$115,822			\$115,822		x
		Deny three new (not replacement) trucks in FY 2025-26. The Wastewater Enterprise proposed budget for Maintenance includes 13 new and replacement trucks in FY 2024-25 and 21 new and replacement trucks in FY 2025-26. Five of the six requested new trucks are for the Green Infrastructure team and our recommendation would allow approval of three of the five requested Green Infrastructure trucks, including a Ford F450 Chassis in FY 2024-25 for removal of soil and landscaping debris. The sixth truck is a Ford F-250 in FY 2025-25, which SFPUC states is needed for additional plumbing crew transferred from the Housing Authority but has not shown that the new truck, in addition to the approximately y 60 pick up trucks currently owned by SFPUC, is necessary.														
Waste Water Enterprise _Wastewater Lab																
WWE-4	IS Business Analyst	0.79	0.00	\$108,690	\$0	\$108,690			1.00	0.00	\$142,319	\$0	\$142,319			
	Mandatory Fringe Benefits			\$40,746	\$0	\$40,746					\$53,716	\$0	\$53,716			
		<i>Total Savings \$149,436</i>							<i>Total Savings \$196,035</i>							
		Delete one new IS Business Analyst position in the Wastewater Lab. SFPUC has 22 positions in the IS Business Analyst job class series across the organization, of which 9 are vacant and several of the nine have been vacant for two or more years, and SFPUC should evaluate existing positions within the organization to support Wastewater operations.														
Waste Water Enterprise _Collection System																
WWE-5	Automotive Machinist	1.00	0.00	\$120,422	\$0	\$120,422			1.00	0.00	\$124,692		\$124,692			
	Mandatory Fringe Benefits			\$49,683	\$0	\$49,683					\$51,663		\$51,663			
	Attrition Savings			(\$848,561)	(\$788,561)	(\$60,000)					(\$848,561)	(\$788,561)	(\$60,000)			
	Mandatory Fringe Benefits			(\$336,910)	(\$313,088)	(\$23,822)					(\$342,687)	(\$318,456)	(\$24,231)			
		<i>Total Savings \$86,283</i>							<i>Total Savings \$92,124</i>							
	Delete one Automotive Machinist that has been vacant for 4 years. The program has not provided sufficient justification to retain the long term vacant Automotive Machinist position.															
WWE-6	Administrative Engineer	1.00	0.00	\$216,775	\$0	\$216,775			1.00	0.00	\$224,462		\$224,462			
	Mandatory Fringe Benefits			\$67,076	\$0	\$67,076					\$69,478		\$69,478			
	Manager IV	0.00	1.00	\$0	\$208,503	(\$208,503)			0.00	1.00	\$0	\$215,897	(\$215,897)			
	Mandatory Fringe Benefits			\$0	\$71,477	(\$71,477)					\$0	\$74,345	(\$74,345)			
		<i>Total Savings \$3,871</i>							<i>Total Savings \$3,698</i>							
	Deny upward substitution to an Administrative Engineer position that was substituted from a long term vacant Manager IV position. The Manager IV classification is sufficient for this role.															

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**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC - Public Utilities Commission Wastewater Enterprise

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			

FY 2024-25 Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$829,363	\$829,363
Total	\$0	\$829,363	\$829,363

FY 2025-26 Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$334,093	\$1,320,481	\$1,654,574
Total	\$334,093	\$1,320,481	\$1,654,574

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC- Public Utilities Commission Water Enterprise

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
		Water Enterprise _ Administration													
WTR-1	Professional & Specialized Services			\$1,795,000	\$1,695,000	\$100,000					\$1,795,000	\$1,695,000	\$100,000		
		Reduce budget for Professional & Specialized Services. The Water Enterprise increased the budget in this line in FY 2024-25 by \$225,000. The Water Enterprise carried forward unexpended funds from FY 2021-22 to FY 2022-23 and from FY 2022-23 to FY 2023-24 due to delays in projects and completing tasks. This recommendation allows an increase of \$125,000 in FY 2024-25 compared to FY 2023-24.							Ongoing savings						
		Water Enterprise _ City Distribution													
WTR-2	Stationary Engineer	1.00	0.00	\$132,963	\$0	\$132,963			1.00	0.00	\$137,678	\$0	\$137,678		
	Mandatory Fringe Benefits			\$52,877	\$0	\$52,877					\$54,893	\$0	\$54,893		
	Senior Clerk Typist	1.00	0.00	\$96,487	\$0	\$96,487			1.00	0.00	\$99,908	\$0	\$99,908		
	Mandatory Fringe Benefits			\$41,489	\$0	\$41,489					\$43,187	\$0	\$43,187		
			<i>Total Savings</i>		<i>\$323,816</i>				<i>Total Savings</i>		<i>\$335,666</i>				
		Delete 2 positions long term vacant positions. The Stationary Engineer position is one of two that have been vacant since 2018 (6 years) and the Senior Clerk Typist position has been vacant since 2019 (5 years). According to SFPUC, the Stationary Engineer positions have remained vacant due to difficulties in recruiting this job class. The City Distribution Division has 10 budgeted positions in this class of which 5 are vacant. Deletion of these two positions would allow the City Distribution Division to hire 4 positions for 9 total Stationary Engineer positions (4 new hires and 5 existing), which is more active Stationary Engineer positions than the City Distribution Division has previously had. SFPUC decreased budgeted Attrition in this division from -\$5.6 million to -\$4.2 million (an increase in salary funding of \$1.4 million). The SFPUC reported 98 vacancies in the City Distribution Division as of May 1, 2024, out of more than 300 positions. The City Distribution Division should have sufficient salary budget in FY 2024-25 to meet staffing needs.							Ongoing savings						
WTR-3	Ford F350 utility trucks	2.00	1.00	\$130,000	\$65,000	\$65,000		x					\$0		
	Toyota bX4X	2.00	1.00	\$108,000	\$54,000	\$54,000		x					\$0		
		Reduce two new (not replacement) vehicles. The Water Enterprise budget for FY 2024-25 and FY 2025-26 includes 18 new trucks and vehicles enterprise-wide, of which four are in the City Distribution Division. Two Toyota vehicles are for the Construction Operations Support team, for which we recommend one of two new vehicles, and two vehicles are for new meter reader positions hired in FY 2023-24. These four new requested trucks and vehicles are in addition to more than 180 trucks and vehicles owned by the City Distribution Division. This recommendation will allow the City Distribution Division to purchase two new vehicles in FY 2024-25 in addition to existing vehicles.													

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**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC- Public Utilities Commission Water Enterprise															
Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
		Water Enterprise _ Water Supply													
WTR-4	Ford F-250-3/4 Ton Extended Cab										\$55,000		\$55,000		x
	Ford F-150-1/1 Ton										\$39,542	\$0	\$39,542		x
				<i>Total Savings</i>		\$0				<i>Total Savings</i>		\$94,542			
									Delete two replacement truck in FY 2025-26 that have not reached the end of their useful life.						
		Water Enterprise _ Water Quality													
WTR-5	Mid-size SUV - Electric	1.00	0.00	\$55,917	\$0	\$55,917		x					\$0		
									Delete one replacement vehicle that has not reached the end of its useful life.						
		Water Enterprise _ Natural Resources													
WTR-6	Attrition Savings			(\$648,958)	(\$768,958)	\$120,000					(\$648,958)	(\$768,958)	\$120,000		
	Mandatory Fringe Benefits			(\$257,796)	(\$305,466)	\$47,670					(\$262,227)	(\$310,716)	\$48,489		
				<i>Total Savings</i>		\$167,670				<i>Total Savings</i>		\$168,489			
		Increase budgeted Attrition to offset the costs of a new Manager II position, substituted from a vacant Senior Administrative Analyst position, which was new in FY 2023-24 and never hired. SFPUC used salary savings to temporarily fill the position as a Manager II position in FY 2023-24, pending approval of the upward substitution of the position in FY 2024-25. In addition, SFPUC reduced budgeted Attrition in FY 2024-25. This recommendation accounts for salary savings in FY 2023-24 (above the rate of budgeted Attrition) and retains the budgeted Attrition rate of 7.5%.							Ongoing savings						
WTR-7	Ford F-250-3/4 Ton Regular Cab	1.00	0.00	\$54,803	\$0	\$54,803		x					\$0		
	Ford F-250-3/4 Ton Crew Cab	2.00	1.00	\$117,872	\$58,936	\$58,936		x					\$0		
				<i>Total Savings</i>		\$113,739				<i>Total Savings</i>		\$0			
		Reduce the number of requested new trucks and sport utility vehicles. The Water Enterprise requested 17 new trucks and SUVs in FY 2024-25 for new staff, including 6 new vehicles in Natural Resources in FY 2024-25 and FY 2025-6. In addition, Natural Resources is requesting 7 replacement vehicles in FY 2024-25 and FY 2025-26. This recommendation would allow Natural Resources four of the six requested new vehicle and add to the existing fleet of more than 50 vehicles, which should be sufficient for operational needs.													

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC- Public Utilities Commission Water Enterprise

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
WTR-8	Water Enterprise _ Water Resources														
	Community Based Organizations			\$2,581,524	\$2,281,524	\$300,000					\$2,578,837	\$2,278,837	\$300,000		
		<i>Total Savings \$300,000</i>							<i>Total Savings \$300,000</i>						
		Reduce the budget for grants to CBOs. The Water Enterprise has carried forward more than \$1 million in FY 2022-23 and FY 2023-24 and will likely carry forward large funds in FY 2024-25.							Ongoing savings						

**FY 2024-25
Total Recommended Reductions**

	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$288,656	\$891,486	\$1,180,142
Total	\$288,656	\$891,486	\$1,180,142

**FY 2025-26
Total Recommended Reductions**

	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$94,542	\$904,155	\$998,697
Total	\$94,542	\$904,155	\$998,697

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC - Public Utilities Commission- Hetch Hetchy Water and Power

Rec #	Account Title	FY 2024-25							FY 2025-26								
		FTE		Amount			Savings	GF	1T	FTE		Amount			Savings	GF	1T
		From	To	From	To	From				To	From	To					
HHW-1	Hetchy Water																
	Supervising Electronic Maintenance Technician	1.00	0.00	\$180,646	\$0	\$180,646			1.00	0.00	\$187,052	\$0	\$187,052				
	Mandatory Fringe Benefits			\$64,178	\$0	\$64,178					\$66,788	\$0	\$66,788				
	Stationary Engineer, Sewage Plant	1.00	0.00	\$132,963	\$0	\$132,963			1.00	0.00	\$137,678	\$0	\$137,678				
	Mandatory Fringe Benefits			\$52,877	\$0	\$52,877					\$54,893	\$0	\$54,893				
	Attrition Savings	1.00	0.00	(\$2,963,398)	(\$2,763,398)	(\$200,000)			1.00	0.00	(\$3,143,027)	(\$2,943,027)	(\$200,000)				
	Mandatory Fringe Benefits			(\$1,176,679)	(\$1,097,265)	(\$79,414)					(\$1,269,546)	(\$1,188,761)	(\$80,785)				
				<i>Total Savings</i>			\$151,250					<i>Total Savings</i>			\$165,626		
	Delete 2 long term vacant positions and reduce budgeted Attrition to offset the cost of the position deletions. The Supervising Electronic Maintenance Technician position has been vacant since 2018, and according to SFPUC, Hetch Hetchy Water would fill the position as an Utility Specialist rather than Supervising Electronic Maintenance Technician. The FY 2024-25 budget does not include the substitution of this position to a Utility Specialist position. Additionally, Hetch Hetchy Water FY 2024-25 budget includes one new on-budget Utility Specialist position and one new off-budget Utility Specialist position in FY 2024-25. SFPUC has not sufficiently demonstrated the need to retain the Supervising Electronic Maintenance Technician position that has been vacant for 6 years. The Stationary Engineer position has been vacant since 2020, and according to SFPUC, Hetch Hetchy Water would fill the position as an Electronic Maintenance Technician rather than a Stationary Engineer; however, Hetch Hetchy Water has two long term Electronic Maintenance Technician positions that have not been filled.																
	Professional & Specialized Services			\$5,420,891	\$5,170,891	\$250,000					\$6,455,515	\$6,205,515	\$250,000				
HHW-2		Reduce Professional & Specialized Services by \$250,000 to reflect historical spending. Hetch Hetchy Water carried forward unspent funds from FY 2021-22 to FY 2022-23 and from FY 2022-23 to FY 2023-24 and projects unspent funds to carry forward to FY 2024-25. The Hetch Hetchy Enterprise budget includes new funds in FY 2024-25 and FY 2025-26 to complete the O'Shaughnessy Dam Instream Flow Release Plan and support required regulatory reviews under the California Environmental Quality Act and National Environmental Policy Act and provide security for the physical infrastructure. This recommendation should provide sufficient funds for those purposes.															
		Ongoing savings															

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC - Public Utilities Commission- Hetch Hetchy Water and Power

Rec #	Account Title	FY 2024-25						FY 2025-26								
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T	
		From	To	From	To				From	To	From	To				
HHW-3	Manager V					\$0			1.00	0.00	\$232,889			\$232,889		
	Mandatory Fringe Benefits					\$0					\$77,125			\$77,125		
	Manager IV								0.00	1.00	(\$215,897)			(\$215,897)		
	Mandatory Fringe Benefits										(\$74,345)			(\$74,345)		
		<i>Total Savings</i>						<i>Total Savings \$19,772</i>								
	Deny an upward substitution from Manager II to Manager V and instead approve an upward substitution from Manager II to Manager IV. The Manager IV classification is appropriate for this position, which is responsible for Hetchy Water business services.															
HHW-4	Manager III	0.00	1.00	\$194,282		\$194,282			0.00	1.00	\$201,171			\$201,171		
	Mandatory Fringe Benefits			\$69,082		\$69,082					\$71,935			\$71,935		
	Manager II	0.00	1.00	(\$180,166)		(\$180,166)			0.00	1.00	(\$186,554)			(\$186,554)		
	Mandatory Fringe Benefits			(\$66,702)		(\$66,702)					(\$69,545)			(\$69,545)		
		<i>Total Savings \$16,496</i>						<i>Total Savings \$17,007</i>								
	Deny an upward substitution from Manager I to Manager III and instead approve an upward substitution from Manager I to Manager II. The Manager II classification is appropriate for his position, which is responsible for Hetchy Water maintenance.															
	Clean Power															
CP-1	Temporary Salaries			\$1,273,823	\$1,123,823	\$150,000					\$1,273,823	\$1,090,000	\$183,823			
	Mandatory Fringe Benefits			\$110,186	\$97,211	\$12,975					\$110,186	\$94,285	\$15,901			
		<i>Total Savings \$162,975</i>						<i>Total Savings \$199,724</i>								
	Reduce budget for Temporary Salaries to offset the costs of one new Communications Specialist position and one new Public Information Officer position being converted from temporary to permanent in FY 2024-25. In FY 2023-24, Clean Power has one permanent Coordinator of Citizen Involvement and one Public Relations Officer position and in FY 2024-25, Clean Power is requesting to add one new Public Information Officer position and one new Communication Specialist position, which SFPUC states are converted from temporary to permanent. The recommended reduction in Temporary Salaries offsets the costs of the conversion from temporary to permanent.															
	Reduce Temporary Salaries in FY 2025-26 to offset the substitution of an existing Coordinator of Citizen Involvement to a Public Relations Manager.															

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC - Public Utilities Commission- Hetch Hetchy Water and Power

Rec #	Account Title	FY 2024-25							FY 2025-26								
		FTE		Amount			Savings	GF	1T	FTE		Amount			Savings	GF	1T
		From	To	From	To	From				To	From	To					
CP-2	Utility Specialist	0.79	0.00	\$142,452	\$0	\$142,452			1.00	0.00	\$186,527	\$0	\$186,527				
	Mandatory Fringe Benefits			\$48,145	\$0	\$48,145					\$63,117	\$0	\$63,117				
	<i>Total Savings \$190,597</i>							<i>Total Savings \$249,644</i>									
	Delete one new Utility Specialist position. The Clean Power SF budget proposes three new Utility Specialist positions in FY 2024-25, for which we are recommending approval of two. With this recommendation, Clean Power SF will have 20 Utility Specialist positions, including one that has been vacant for two years.							Ongoing savings									

FY 2024-25

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$771,318	\$771,318
Total	\$0	\$771,318	\$771,318

FY 2025-26

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$901,773	\$901,773
Total	\$0	\$901,773	\$901,773

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC - Public Utilities Commission- Public Utilities Bureaus

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
		Public Utilities Commission - General Manager													
PUB-1	Administrative Analyst	1.00	0.00	\$124,078	\$0	\$124,078			1.00	0.00	\$128,479	\$0	\$128,479		
	Mandatory Fringe Benefits			\$48,095	\$0	\$48,095					\$49,887	\$0	\$49,887		
	Senior Administrative Analyst	1.00	0.00	\$144,597	\$0	\$144,597			1.00	0.00	\$149,724	\$0	\$149,724		
	Mandatory Fringe Benefits			\$52,856	\$0	\$52,856					\$54,733	\$0	\$54,733		
	Manager V	0.79	0.00	\$177,859	\$0	\$177,859			1.00	0.00	\$232,889	\$0	\$232,889		
	Mandatory Fringe Benefits			\$60,622	\$0	\$60,622					\$77,125	\$0	\$77,125		
	Attrition Savings			(\$136,895)	(\$56,895)	(\$80,000)					(\$136,895)	(\$56,895)	(\$80,000)		
	Mandatory Fringe Benefits			(\$54,414)	(\$22,615)	(\$31,799)					(\$55,351)	(\$23,004)	(\$32,347)		
	Attrition Savings			(\$1,845,980)	(\$1,745,980)	(\$100,000)					(\$2,081,157)	(\$1,981,157)	(\$100,000)		
	Mandatory Fringe Benefits			(\$732,947)	(\$693,242)	(\$39,705)					(\$840,522)	(\$800,135)	(\$40,387)		
		<i>Total Savings</i>				\$356,603			<i>Total Savings</i>				\$440,103		
		Delete two long-term vacant positions. (1) The Administrative Analyst position is one of two Administrative Analyst positions in the General Manager Security unit. This position was created in FY 2021-22 and not hired; according to SFPUC, the position was proposed for a substitution to a Senior Administrative Analyst in the FY 2024-25 budget the substitution was not included in the Mayor's budget. (2) The Senior Administrative Analyst position was created in the FY 2022-23 budget but never hired; according to SFPUC, the position was proposed for substitution to a Principal Administrative Analyst in the FY 2024-25 budget but the substitution was not included in the Mayor's budget. In addition, the Human Resources unit has one vacant Manager II position substituted from a vacant Principal Administrative Analyst position that is intended to perform the same functions as the Senior Administrative Analyst.							Ongoing savings						
		Delete one new Manager V position to serve as the Innovation Director in the General Manager's Office for which SFPUC says existing staff can absorb the functions.													
		Adjust budgeted Attrition to partially offset the costs of the deleted vacant positions.													

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC - Public Utilities Commission- Public Utilities Bureaus

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
PUB-2	Senior Human Resources Analyst	1.00	0.00	\$126,711	\$0	\$126,711			1.00	0.00	\$165,915	\$0	\$165,915		
	Mandatory Fringe Benefits			\$43,943	\$0	\$43,943					\$57,751	\$0	\$57,751		
	Step Adjustments			(\$63,077)	(\$100,000)	\$36,923					(\$63,077)	(\$100,000)	\$36,923		
	Mandatory Fringe Benefits			(\$16,015)	(\$25,390)	\$9,375					(\$15,706)	(\$24,900)	\$9,194		
	Temporary Salaries			\$331,073	\$100,000	\$231,073					\$457,252	\$100,000	\$357,252		
	Mandatory Fringe Benefits			\$28,638	\$8,650	\$19,988					\$28,638	\$6,263	\$22,375		
			<i>Total Savings \$468,013</i>					<i>Total Savings \$649,410</i>							
		Delete one new position in Human Resources, increase budget for Step Adjustments, and decrease budget for Temporary Salaries in FY 2024-25. SFPUC is adding 20 positions to the Human Resources function in FY 2024-25, of which seven have incumbents who are being moved from temporary to permanent status. This recommendation (1) reduces budgeted Temporary Salaries to offset the cost of new, permanent positions, and (2) increases budgeted Step Adjustments to account for total increases in permanent salaries.							Ongoing savings						
		Public Utilities Commission - Business Services													
PUB-3	Business Analyst Senior	1.00	0.00	\$159,140	\$0	\$159,140			1.00	0.00	\$164,783	\$0	\$164,783		
	Mandatory Fringe Benefits			\$56,267	\$0	\$56,267					\$58,191	\$0	\$58,191		
	Senior Administrative Analyst	0.79	0.00	\$114,345	\$0	\$114,345			1.00	0.00	\$149,724	\$0	\$149,724		
	Mandatory Fringe Benefits			\$41,551	\$0	\$41,551					\$54,733	\$0	\$54,733		
	Principal Administrative Analyst	1.00	0.00	\$132,408	\$0	\$132,408			1.00	0.00	\$173,375	\$0	\$173,375		
	Mandatory Fringe Benefits			\$45,788	\$0	\$45,788					\$60,164	\$0	\$60,164		
			<i>Total Savings \$549,499</i>					<i>Total Savings \$660,970</i>							
		Delete (1) one Business Analyst position created in FY 2021-22 and not hired, (2) one of two new Senior Administrative Analyst positions in FY 2024-25, and (3) one new Principal Administrative Analyst in FY 2024-25.							Ongoing savings						
PUB-4	Minor Data Processing Equipment			\$1,881,000	\$1,681,000	\$200,000					\$1,881,000	\$1,681,000	\$200,000		
				Decrease budget for Minor Data Processing Equipment by \$200,000. The FY 2024-25 budget increases this item by \$400,000 but Business Services/ Information Technology has carried forward up to \$1 million from FY 2021-22 to FY 2022-23 and from FY 2022-23 to FY 2023-24. This recommendation allows an increase of \$200,000 which should be sufficient for the program needs.							Ongoing savings				

GF = General Fund
1T = One Time

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

PUC - Public Utilities Commission- Public Utilities Bureaus

Rec #	Account Title	FY 2024-25						FY 2025-26							
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
	Public Utilities Commission - External Affairs														
	Public Relations Manager	0.79	0.00	\$143,169	\$0	\$143,169			1.00	0.00	\$187,466			\$187,466	
	Mandatory Fringe Benefits			\$52,925	\$0	\$52,925					\$69,694			\$69,694	
	Administrative Analyst	0.79	0.00	\$98,119	\$0	\$98,119			1.00	0.00	\$128,479			\$128,479	
	Mandatory Fringe Benefits			\$37,792	\$0	\$37,792					\$49,887			\$49,887	
	Temporary Salaries			\$287,328	\$187,328	\$100,000					\$287,328	\$187,328		\$100,000	
	Mandatory Fringe Benefits			\$24,853	\$16,203	\$8,650					\$24,853	\$16,203		\$8,650	
		<i>Total Savings \$440,655</i>						<i>\$544,176</i>							
PUB-5	<p>(a) Delete one new Public Relations Manager position in the Communications program. According to SFPUC, this position has been filled temporarily, funded by salary savings, pending approval of the new position in the FY 2024-25 budget. The FY 2024-25 budget for the Communications program includes six Public Relation Manager positions, a net increase of four positions compared to the FY 2023-24 budget (three positions created by upward substitutions from Coordinator of Citizen Involvement, for which we recommend approval, and one new position). As of May 2024, two of the Coordinator of Citizen Involvement positions (substituted to Public Relations Manager in the FY 2024-25 budget) and one existing Public Relations Manager position were vacant and in recruitment.</p> <p>(b) Delete one new Administrative Analyst position in Community Benefits. The Community Benefits program is adding eight new positions in FY 2024-25, increasing total on budget positions to 15. These eight new positions include four Senior Administrative Analyst positions, three Administrative Analyst positions, and one Public Relations Assistant. According to SFPUC, seven of the eight new positions are filled by temporary staff who will be converted to permanent. The subject Administrative Analyst position has not yet been filled.</p> <p>(c) Decrease the budget for Temporary Salaries to offset the cost of new positions previously funded with salary savings and temporary salaries.</p>												Ongoing savings		
	Public Utilities Commission - Infrastructure														
PUB-6	Ford F 150			\$0	\$0	\$0		x						\$0	
	Chevy Bolt Plug In			\$0	\$0	\$0		x						\$0	
	Deny two new vehicles in the Construction Management program. According to SFPUC, these vehicles are funded through the capital budget.												One-time savings.		

	FY 2024-25 Total Recommended Reductions		
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$2,014,769	\$2,014,769
Total	\$0	\$2,014,769	\$2,014,769

	FY 2025-26 Total Recommended Reductions		
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$2,494,659	\$2,494,659
Total	\$0	\$2,494,659	\$2,494,659

YEAR ONE: FY 2024-25

Budget Changes

The Department’s \$61,525,130 budget for FY 2024-25, as proposed by the Mayor, is \$10,055,627 or 19.5% more than the original FY 2023-24 budget of \$51,469,503.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2024-25 are 157.43 FTEs, which are 5.58 FTEs more than the 151.85 FTEs in the original FY 2023-24 budget. This represents a 3.7% increase in FTEs from the original FY 2023-24 budget.

Revenue Changes

The Department's revenues of \$61,525,130 in FY 2024-25 are \$10,055,627 or 19.5% more than FY 2023-24 revenues of \$51,469,503.

YEAR TWO: FY 2025-26

Budget Changes

The Department’s \$55,601,919 budget for FY 2025-26, as proposed by the Mayor, is \$5,923,211 or 9.6% less than the Mayor’s proposed FY 2024-25 budget of \$61,525,130.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2025-26 are 159.74 FTEs, which are 2.31 FTEs more than the 157.43 FTEs in the Mayor’s proposed FY 2024-25 budget. This represents a 1.5% increase in FTEs from the Mayor’s proposed FY 2024-25 budget.

Revenue Changes

The Department's revenues of \$55,601,919 in FY 2025-26 are \$5,923,211 or 9.6% less than FY 2024-25 estimated revenues of \$61,525,130.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: RET – RETIREMENT SYSTEM

SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Proposed
Retirement System	39,716,333	41,360,618	43,096,861	51,469,503	61,525,130
FTE Count	106.83	111.98	123.85	151.85	157.43

The Department’s budget increased by \$21,808,797 or 54.9% from the adopted budget in FY 2020-21 to the Mayor’s proposed budget in FY 2024-25. The Department’s FTE count increased by 50.60 or 47.4% from the adopted budget in FY 2020-21 to the proposed budget in FY 2024-25.

FY 2024-25

The Mayor’s proposed FY 2024-25 budget for the Department has increased by \$10,055,627 largely due to one-time move costs and the cost of new positions.

FY 2025-26

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$5,923,211 largely due to expiration of one-time costs.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: _____ **RET – RETIREMENT SYSTEM**

Advertising Budget

The Department has no budgeted expenditures for advertising in FY 2023-24 or FY 2024-25.

Budget Reductions

The Department reports that the Mayor proposed \$173,825 in reductions in FY 2024-25, but that the Department will be able to absorb all of the reductions.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2024-25 AND FY 2025-26**

DEPARTMENT: RET – RETIREMENT SYSTEM

RECOMMENDATIONS

YEAR ONE: FY 2024-25

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$8,806,476 in FY 2024-25. Of the \$8,806,476 in recommended reductions, \$289,607 are ongoing savings and \$8,516,869 are one-time savings. These reductions would still allow an increase of \$1,249,151 or 2.4% in the Department’s FY 2024-25 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$1,640,009.

YEAR TWO: FY 2025-26

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$630,367 in FY 2025-26. All of the \$630,367 in recommended reductions are ongoing savings.

Our reserve recommendations total \$1,115,390 in FY 2025-26, all of which are one-time reserves.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

RET - Retirement

Rec #	Account Title	FY 2024-25						FY 2025-26									
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T		
		From	To	From	To				From	To	From	To					
		RET Administration															
RET-1	Prof & Specialized Svcs - Budget			\$7,117,000	\$117,000	\$7,000,000			x						\$0		
		Reduce budgeted amount for professional and specialized services to reflect actual need. The Mayor's proposed FY 2024-25 budget includes \$7 million in one-time funding for the Department's office relocation. However, the Department will no longer be moving to a new location in FY 2024-25, and this funding is no longer needed.						One-time savings.									
RET-2	Materials & Supplies - Budget			\$160,000	\$125,000	\$35,000						\$160,000	\$125,000	\$35,000			
		Reduce budgeted amount for materials and supplies to reflect actual need. The Department has consistently underspent on this account.						Ongoing savings.									
RET-3	Training - Budget			\$126,150	\$86,150	\$40,000						\$126,150	\$86,150	\$40,000			
		Reduce budgeted amount for training to reflect actual need. The Department has consistently underspent on this account.						Ongoing savings.									
RET-4	1054 IS Business Analyst - Principal	0.79	0.00	\$145,701	\$0	\$145,701				1.00	0.00	\$190,782	\$0	\$190,782			
	Mandatory Fringe Benefits			\$48,906	\$0	\$48,906						\$63,829	\$0	\$63,829			
		<i>Total Savings \$194,607</i>						<i>Total Savings \$254,611</i>									
		Deny proposed new 0.79 FTE 1054 IS Business Analyst - Principal position. The Mayor's proposed FY 2024-25 budget for the Department includes four new IT positions: 0.79 FTE new 1053 IS Business Analyst - Senior, 0.79 FTE new 1054 IS Business Analyst - Principal, and 0.79 new FTE 1070 IS Project Director to support initiatives including cloud application management and research and development, as well as 0.79 FTE 1064 IS Programmer Analyst - Principal to support member self-service applications hosted on the SFERS portal. Together, these four new positions represent an increase of 44% in the Department's IT division. The Department states that there is a need for the new 1054 IS Business Analyst - Principal position to support the modernization of the enterprise IT platform, but these responsibilities can be carried out by the proposed new 0.79 FTE IS Business Analyst - Senior overseen by the proposed new 0.79 FTE 1070 IS Project Director.						Ongoing savings.									

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

RET - Retirement

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
		RET Retirement Services													
RET-5	Attrition Savings			(\$168,727)	(\$406,312)	\$237,585		x			(\$168,727)	(\$368,727)	\$200,000		
	Mandatory Fringe Benefits			(\$66,981)	(\$161,297)	\$94,316		x			(\$68,129)	(\$148,885)	\$80,756		
				<i>Total Savings</i>	<i>\$331,901</i>						<i>Total Savings</i>	<i>\$280,756</i>			
			Increase attrition savings to: (a) reflect anticipated three-month delay in hiring a vacant 1.0 FTE 1814 Benefits Supervisor position (one-time savings), and (b) reflect anticipated salary savings due to staff turnover during FY 2024-25 and FY 2025-26 (ongoing savings), based on an estimated annual turnover of 1.3 FTE using the Department's average salary and benefit cost per employee. The Department currently has 38 vacant positions and is projected to underspend on salaries and benefits by \$9.5 million in FY 2023-24 in this fund.							Ongoing savings.					
RET-6	Step Adjustments, Miscellaneous			\$893,027	\$0	\$893,027		x							
	Mandatory Fringe Benefits			\$226,739	\$0	\$226,739		x					\$0		
				<i>Total Savings</i>	<i>\$1,119,766</i>						<i>Total Savings</i>	<i>\$0</i>			
			Reduce step adjustments amount. The Mayor's proposed FY 2024-25 and FY 2025-26 budget for the Department includes funding for a potential position reclassification project using (a) \$1.1 million in positive step adjustments, which are usually negative adjustments to account for salary savings from employees who earn less than top step, and (b) \$0 in net attrition savings. However, the Department does not have a cost estimate or budget for this project, or an anticipated timeline. Although the Department received funding for this project in FY 2023-24 in the form of positive step adjustments and positive attrition, according to the Department, the Department of Human Resources (DHR) has not yet conducted studies comparing salaries for classifications, and the positions and classifications themselves are still being negotiated. The Department is projected to underspend on salaries and benefits by \$9.5 million in FY 2023-24 in this fund.							One-time savings.					
		Given that the Department does not have a budget or timeline for this project, the Budget and Legislative Analyst's Office recommends reducing the proposed \$1.1 million in positive step adjustments to \$0 in FY 2024-25, and placing the \$1.1 million in positive step adjustments proposed in FY 2025-26 on Budget and Finance Committee Reserve, pending the development of a budget and timeline for this project (see recommendation RET-9).													

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

RET - Retirement

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			
RET-7	Training - Budget			\$61,300	\$41,300	\$20,000					\$61,300	\$41,300	\$20,000		
		Reduce budgeted amount for training to reflect actual need. The Department has consistently underspent on this account.							Ongoing savings.						
		RET SF Deferred Comp Program													
RET-8	Attrition Savings			\$0	(\$45,189)	\$45,189	x	x							\$0
	Mandatory Fringe Benefits			\$0	(\$20,013)	\$20,013	x	x							\$0
		<i>Total Savings \$65,202</i>							<i>Total Savings \$0</i>						
		Increase attrition savings to reflect an anticipated six-month delay in hiring 1.0 FTE vacant 1209 Benefits Technician position. This position will be posted after 1812 Assistant Retirement Analyst positions are filled. The Department is projected to underspend on salaries and benefits by more than \$260,000 in FY 2023-24 in this fund.							One-time savings.						

	FY 2024-25		
	Total Recommended Reductions		
	One-Time	Ongoing	Total
General Fund	\$65,202	\$0	\$65,202
Non-General Fund	\$8,451,667	\$289,607	\$8,741,274
Total	\$8,516,869	\$289,607	\$8,806,476

	FY 2025-26		
	Total Recommended Reductions		
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$630,367	\$630,367
Total	\$0	\$630,367	\$630,367

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

RET - Retirement

Rec #	Account Title	FY 2024-25							FY 2025-26						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To	From	To			

Reserve Recommendation

		RET Retirement Services													
RET-9	Step Adjustments, Miscellaneous										\$893,027	\$0	\$893,027		x
	Mandatory Fringe Benefits										\$222,363	\$0	\$222,363		x
		<i>Total Savings</i>				\$0			<i>Total Savings</i>				\$1,115,390		
		Reserve recommendation in FY 2025-26.							Place \$1.1 million in positive step adjustments on Budget and Finance Committee Reserve. As summarized in recommendation RET-6, the Mayor's proposed FY 2024-25 and FY 2025-26 budget for the Department includes \$1.1 million each year in positive step adjustments for a potential position reclassification project. However, the Department does not have a budget or timeline for this project. The Budget and Legislative Analyst's Office recommends placing the \$1.1 million in positive step adjustments proposed in FY 2025-26 on Budget and Finance Committee Reserve, pending the development of a budget and timeline for this project.						

		FY 2024-25		
		Total Reserve Recommendations		
		One-Time	Ongoing	Total
General Fund		\$0	\$0	\$0
Non-General Fund		\$0	\$0	\$0
Total		\$0	\$0	\$0

		FY 2025-26		
		Total Reserve Recommendations		
		One-Time	Ongoing	Total
General Fund		\$0	\$0	\$0
Non-General Fund		\$1,115,390	\$0	\$1,115,390
Total		\$0	\$0	\$1,115,390

RET - Retirement

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
0000325314	2019	232319	31330	000002341	CAPITAL GUARDIAN TRUST CO	10026788	\$1,000,000
0000537937	2021	232319	31330	000001845	INCOME RESEARCH & MANAGEMENT	10026788	\$150,517
0000538328	2021	232318	31330	000001634	LESLEY J ANDERSON MD PC	10026788	\$9,950
0000632560	2022	232318	31330	000000947	THOMSON REUTERS	10026788	\$3,931
0000632606	2022	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$1,913
0000632606	2022	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$1,921
0000632799	2022	232320	31330	000002342	CANON SOLUTIONS AMERICA INC	10026788	\$2,394
0000632909	2022	232320	31330	000002300	CHEIRON INC	10026788	\$78,894
0000634651	2022	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVICE	10026788	\$4,693
0000634651	2022	232320	31330	000001920	GRM INFORMATION MANAGEMENT SERVICE	10026788	\$5,758
0000634666	2022	232320	31330	000001812	Iron Mountain Information Management,LLC	10026788	\$16,793
0000635054	2022	232318	31330	000001822	INTERNATIONAL EFFECTIVENESS CENTERS	10026788	\$3,810
0000635075	2022	232318	31330	000001642	LEARN IT	10026788	\$2,500
0000635075	2022	232320	31330	000001642	LEARN IT	10026788	\$2,500
0000636393	2022	232319	31330	000002423	BLACKROCK INSTITUTIONAL TRUST CO NA	10026788	\$24,011
0000636397	2022	232319	31330	000002423	BLACKROCK INSTITUTIONAL TRUST CO NA	10026788	\$18,523
0000636397	2022	232319	31330	000002423	BLACKROCK INSTITUTIONAL TRUST CO NA	10026788	\$72,887
0000636769	2022	232319	31330	000001401	OAKTREE CAPITAL MANAGEMENT LP	10026788	\$208,015
0000637769	2022	232320	31330	000003025	Tadapix	10026788	\$31,000
Total							\$1,640,009



SFMTA

Brand Merchandising & Licensing Update

MTAB Workshop, January 2024

Jeanne Brophy

External Communications Division: Marketing, Digital, Creative Services,
Archive, Photography

Strategic Licensing Partnership Program



- Brand partnerships offer strategic alliances between two or more entities that increased reach and audience development; improved brand awareness; loyal customers; brand awareness via social media and supporting relevant content creation
- Marketing tested first effort of a licensing partners through an in-kind sports sponsorship over a fixed two-week promotional ordering period
 - ~700 jersey sales for the club
 - Pilot is ongoing for two years
- Based on success of the program we are considering expanding the program with local artists to help support and enable economic gains for small business in a positive brand ethos

Brand Merchandise: Retail Store Pilot Exploration

Requirements

- Vendor builds out product inventory at their initial investment with a commitment that we sell through all inventory during a 9-month sales window
- SFMTA's revenue would be 10-15% of sales paid monthly
- Retail site would be up in 90 days from contract sign off
- Pilot would focus on 20 products in the soft goods category, all made in North America
 - T-shirts, totes, caps, etc.
- Future opportunities to partner with local artists to promote, produce and sell their licensed goods



Appendix

One strong possible pilot vendor, prioritizes making a positive impact through environmental stewardship, diversity and ethical business practices.

Vendor Case Studies (Transit Clients):

Metrolinx (Greater Toronto):

<https://themetrolinxshop.com/>

Translink (Vancouver Transit):

<https://translinkstore.ca/>

TTC (Toronto Transit Commission)

<https://www.ttcshop.ca/>

Other Clients: KPMG, FEDEX





SFMTA

San Francisco

TRANSPORTATION 2050



BUILDING PROGRESS
Program

Office of the Chief Strategy Officer
Building Progress Program

Joint-Development Program

December 5, 2023

State of Good Repair

Stations

12

Buildings*

31

Acres of Land

60

Building Sq. Feet

1.9 M

Building Value

\$2.6 B

Backlog Value

\$0.9 B

Stations Value

\$2.6 B

Backlog Value

\$0.7 B

Investment and rehabilitation in the SFMTA's campus of facilities across San Francisco takes on **one of the agency's biggest State of Good Repair challenges.**

Sources:

[2021 SFMTA State of Good Repair Report](#)

[2017 SFMTA Facilities Framework](#)

*Does not include inventory of 45 owned Operator Restrooms

A once in a generation opportunity.

BUILDING PROGRESS



Fixing our buildings modernizes our maintenance capability and **reduces building maintenance costs and energy use.**

San Francisco

TRANSPORTATION 2050



Our land is valuable and through joint-development **could generate \$30+ million a year for transportation.**

Our land throughout San Francisco provides a once in a generation opportunity to generate significant revenue to fix our system and invest in transit service.

**Bus and
Rail Yards**

**Parking
Garages & Lots**

**Transit
Shelters**

**Subway
Stations**

**Surface
Platforms**

SFMTA Real Estate Portfolio

Our approach for joint-development is to maximize revenue opportunities with our real estate portfolio through partnerships, economic development and good land use.

All revenues generated will be re-invested back into transportation infrastructure and transit service.

As a first step, in 2017 we completed our first ***Facilities Framework***, the agency's first comprehensive campus plan.

What it did do:

- Base land use plan for joint-development at Potrero Yard and Presidio Yard.
- Advance the agency away from “lease” to “own” to reduce long-term operating costs.
- This included a permanently owned Paratransit Facility to reduce operating costs due to deadheading and have a fixed site – assumed at Woods Yard.

Source:
[2017 SFMTA Facilities Framework](#)

We are updating the *Facilities Framework* now. Plan to be done by late-Spring 2024.

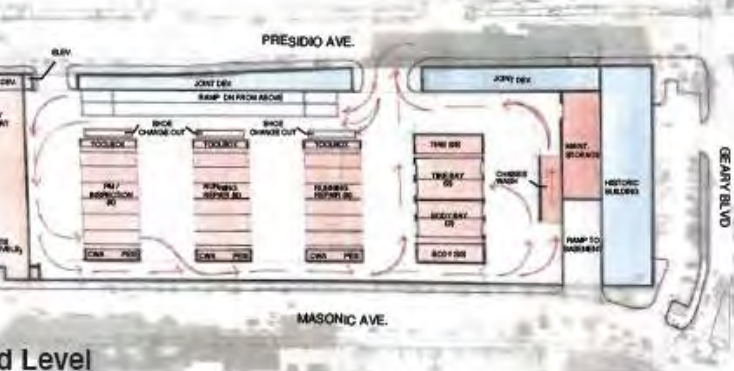
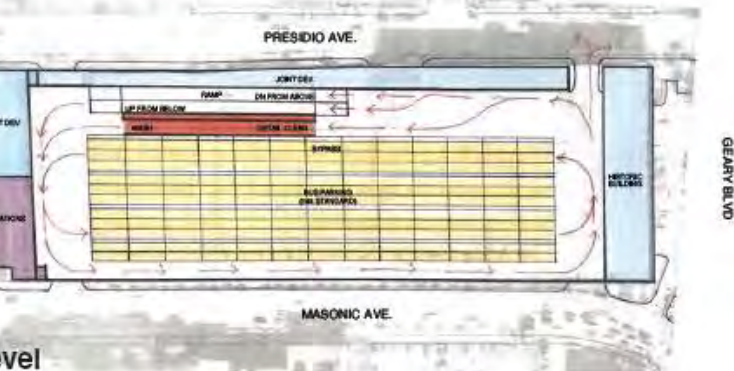
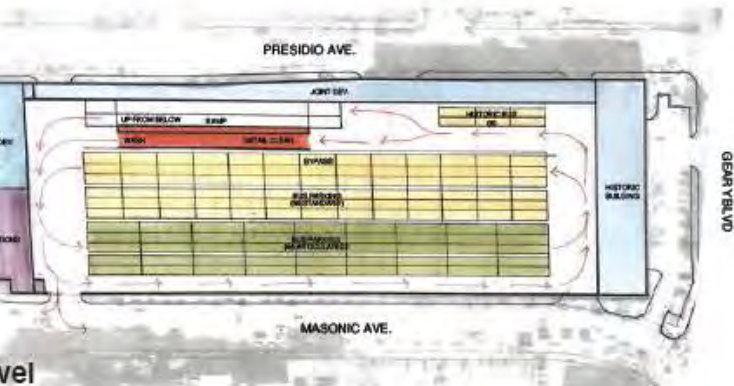
What it's planned to do:

- Joint-development opportunities and preliminary land use at Flynn Yard and Woods Yard.
- Prepare the agency for fleet electrification and infrastructure redundancy (preparing Caltrans Grant).
- Integrate opportunities investigated at Moscone Garage and 5th and Mission Garages.
- Consider the short and long-term plans for Kirkland Yard.

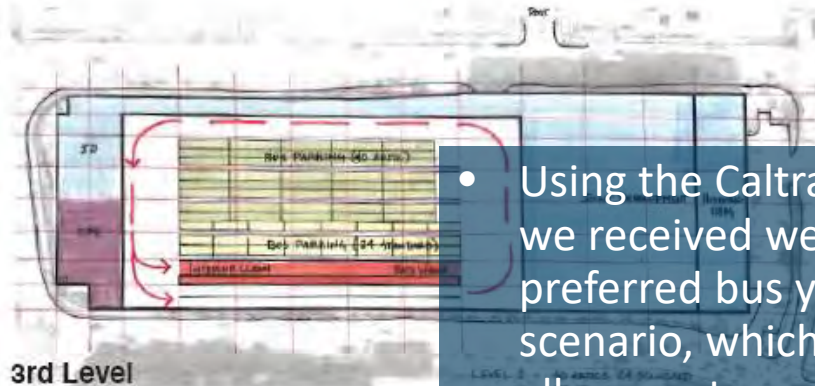
The framework always needs to be operationally conscious and produce outcomes that support the agency's ability to meet the City's goals for transportation.

- Legislative template for P3 process in the City.
- Now have template RFQ + RFP for Major Project Process
- SFMTA will entitle and CEQA clear a 100% affordable housing project on site (no revenue generation).
- SFMTA will get a 3-story modernized trolley facility with a useful life of 75+ years.

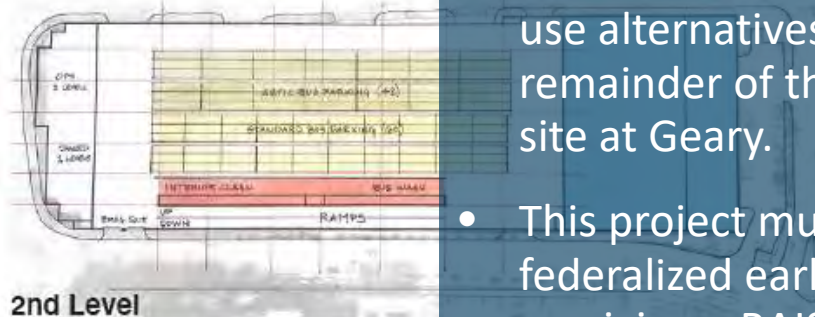




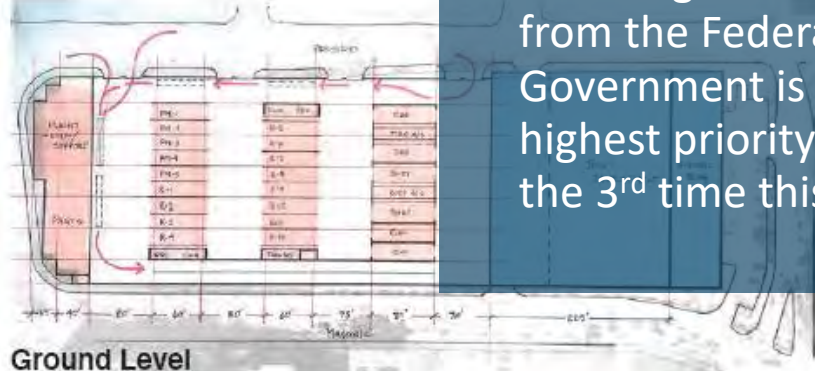
B6



3rd Level



2nd Level

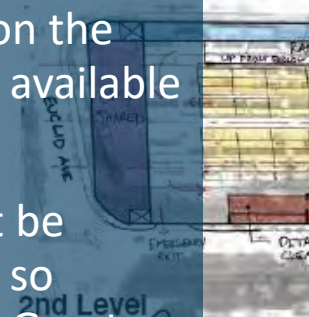


Ground Level

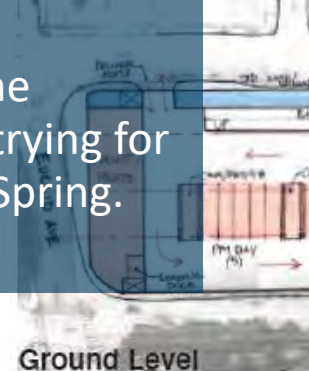
C1



3rd Level



2nd Level



Ground Level

- Using the Caltrans Grant we received we have the preferred bus yard scenario, which now allows us to consider revenue generating land use alternatives on the remainder of the available site at Geary.
- This project must be federalized early, so receiving a RAISE Grant from the Federal Government is the highest priority; trying for the 3rd time this Spring.

**5th and Mission
Garage**

**Moscone
Garage**

**Moscone Station
(4th and Folsom)**

Now that we have a clear process for P3 and securing a developer we can replicate easily – we can advance plans on these opportunity sites.

Here are policy areas we are working on

- Legislation/Ordinance to make P3 process permanent for multiple sites – *Presidio upcoming*
- Legislation/Ordinance modifying sections of the planning code related to signs – *garages, transit shelters, stations – revenue generation*
- *Legislation/Resolution* amending agreement with Intersection related to extended partnerships for asset *revenue generation – garages and stations*
- State or Local Legislation allowing the SFMTA to retain property taxes generated from developments on its sites – *essentially allowing for redevelopment*. This would apply to SFMTA's bus yards and parking garage and station sites

Here is the critical path of what we have on deck.

Facilities Framework Update

Presidio Yard

Potrero Yard

**P3 Process
Leg/Ordinance**

**Caltrans Planning Grant –
Electrification Redundancy**

**USDOT Raise Grant –
Presidio Yard Joint-Development**

**Moscone Station
(4th and Folsom)**

**Intersection
Contract Amd.**

**Moscone
Garage**

**5th and Mission
Garage**

An aerial photograph of a city street, likely in San Francisco, showing a mix of old and new architecture. A large construction site is visible in the center, with dirt and some structural elements. The text "Thank you." is overlaid in white, centered on the image. The background shows a dense urban landscape with various buildings and a clear sky.

Thank you.



To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 1, 2024
Re: Notice of Transfer of Functions under Charter Section 4.132

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:

- One position (1.0 FTE 1231 Equal Employment Opportunity Programs Senior Specialist) to be transferred from the Public Utilities Commission (PUC) to the Department of Human Resources (DHR) to streamline Equal Employment Opportunity work specific to the PUC within the wider DHR structure.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Anna Duning".

Anna Duning
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller

2024 MAY -1 11:11:05
RECEIVED
CLERK OF SUPERVISORS
SAN FRANCISCO



To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 1, 2024
Re: May 1 Department Interim Exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance

RECEIVED
CLERK OF SUPERVISORS
MAYOR OF SAN FRANCISCO
2024 MAY -1 PM 11:05
SY

Dear Madam Clerk,

I herein present exceptions to the May 1 Departments' Annual Salary Ordinance (ASO) and Annual Appropriations Ordinance (AAO) for consideration by the Budget and Appropriations Committee of the Board of Supervisors. The City's standard practice is to budget new positions beginning in pay period 7, at 0.79 FTE, and to hold funding for new initiatives until the budget is signed on August 1. Where there is justification for expedited hiring and spending, however, the Board may authorize exceptions to the Interim ASO and AAO, which allow new positions to be filled and expenditures related to new initiatives to begin in the first quarter of the fiscal year, prior to final adoption of the budget.

Exceptions are being requested for the following positions and non-personnel expenditures:

Non-General Fund Positions (30.0 FTE)

- **San Francisco Municipal Transportation Agency (SFMTA)**
1241 Human Resources Analyst (4.0 FTE), 1244 Senior Human Resources Analyst (4.0 FTE), 1840 Junior Management Assistant (1.0 FTE). These 9 positions are part of the Equal Employment Opportunity (EEO) office at SFMTA, which ensures SFMTA's compliance with federal laws pertaining to non-discrimination in employment. Historically, the Department of Human Resources (DHR) has been responsible for investigating all EEO complaint cases on behalf of SFMTA and reporting findings back to the SFMTA EEO office. However, these 9 positions represent SFMTA taking over this work in house. The positions need to start July 1, as DHR has begun to vacate the positions dedicated to SFMTA EEO support and will discontinue EEO complaint case management at the start of the new fiscal year.
- **San Francisco Municipal Transportation Agency (SFMTA)**
9132 Transit Fare Inspector (20.0 FTE). To address the increase in fare evasion, the MTA budget will include 36 new Transit Fare Inspector (TFI) positions. The first batch of 20 TFIs will be hired by July 1. For calendar year 2023, it is believed that the fare evasion rate is upwards of 22%, leading to uncaptured revenue of approximately \$20 million annually. Immediate hiring would increase inspections and reduce uncaptured revenue between \$4.3 million and \$13.1 million. To realize recoveries in the second quarter, hiring would need to take place by July 1.
- **San Francisco Public Utilities Commission (SFPUC)**
0923 Manager II (1.0 FTE). During the current 2023-24 Fiscal Year, the Department of

Human Resources eliminated the underutilized 1843 Executive Director job classification citywide. The City's sole 1843 Executive Director classified employee is stationed in the SFPUC Wastewater Division. This job classification is not included in the May 1 AAO and ASO, and SFPUC has replaced the filled position with an 0923 Manager II. Since the position is currently filled, SFPUC has requested a full 1.0 FTE to continue this position in the interim budget period.

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'Anna Duning', with a stylized flourish at the end.

Anna Duning
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller



OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2024 MAY 1 AM 11:01
Greg Wagner
Controller
Todd Rydstrom
Deputy Controller *TR*

TO: The Honorable Board of Supervisors Clerk of the Board
FROM: Greg Wagner, Controller
DATE: May 1, 2024
SUBJECT: San Francisco Municipal Transportation Agency (MTA)
Mayor's FY 2024-25 & FY 2025-26 Proposed Budget

This memorandum outlines items included in the SFMTA FY 2024-25 & FY 2025-26 Mayor's Proposed Budget over which the Board of Supervisors has line-item approval authority.

Pursuant to Charter Article 8A.106, the Board of Supervisors (Board) may only approve or reject the entire MTA budget and has no discretion to modify or reject specific expenditures contained therein. The Board may allow the MTA's budget to take effect without any action on its part, or it may reject the MTA's budget by a seven-elevenths' vote. However, additional General Fund support to the MTA over the base amount stipulated in the Charter is subject to normal budgetary review and amendment under the general financial provisions of the Charter.

The FY 2024-25 & FY 2025-26 Mayor's Proposed Budget for the MTA appropriates the following General Fund and other revenue sources as below. Approval of expenditures related to these sources follows the general provisions of the Charter, under which the Board may modify proposed expenses at the level of appropriation.

1. Mission Bay Transportation Improvement Fund transfers from the General Fund of \$4,968,000 in FY 2024-25 and \$4,968,000 in FY 2025-26.
2. Transit Sustainability Fees for transit service expansion and reliability improvements for regional transit providers of \$717,596 in FY 2024-25 and \$777,036 in FY 2025-26.
3. Transit Sustainability Fees for complete streets improvements of \$442,797 in FY 2024-25 and \$68,562 in FY 2025-26.

Please contact me or Michelle Allersma, Director of the Controller's Office Budget and Analysis Division, at (415) 554-4792 if you have any questions regarding this information.

cc: Anna Duning, Mayor's Budget Office
Bree Mawhorter, MTA
Dan Goncher, Board of Supervisors Budget & Legislative Analyst



Mayor's Proposed May 1st Budget

FY 2024-25 and FY 2025-26

Budget & Appropriations Committee

May 15, 2024



May 1st Budget Overview

- May 1 budget represents proposed budgets of:
 - \$5.09 billion in FY 2024-25
 - \$5.78 billion in FY 2025-26
- Supports operations of 12 departments and over 10,000 City employees
- Makes investments in equity, sustainability, public safety, and economic resiliency



May 1st Budget Overview

Enterprises

- Airport
- SFMTA
- Port
- Public Utilities Commission

Non-General Fund Departments

- Board of Appeals
- Building Inspection
- Child Support Services
- Environment
- Public Library
- Rent Board
- Retirement
- Law Library (GF)



Investment Highlights

- Investments to improve reliability & rider satisfaction at MTA
- Roll-out of SFPUC Affordability Policy
- Expanded reading programs for non-English learners, pre-K students, and incarcerated individuals
- Continued funding for Climate Action Plan
- Creation of the Waterfront Resilience Program at Port
- Improving safety and street conditions for SF Port tenants



Trailing Legislation

- SFPUC Power, Wastewater, & Water Revenue Bonds
- Continuing Prop J Contracts
- Fee Ordinances for Building Inspection & Board of Appeals
- Grant A&E for Friends of the San Francisco Public Library
- Grant A&E for Port Security Program

SFO

SAN FRANCISCO INTERNATIONAL AIRPORT

FY 2024-25 & FY 2025-26 BUDGET

Ivar C. Satero
Airport Director
May 15, 2024



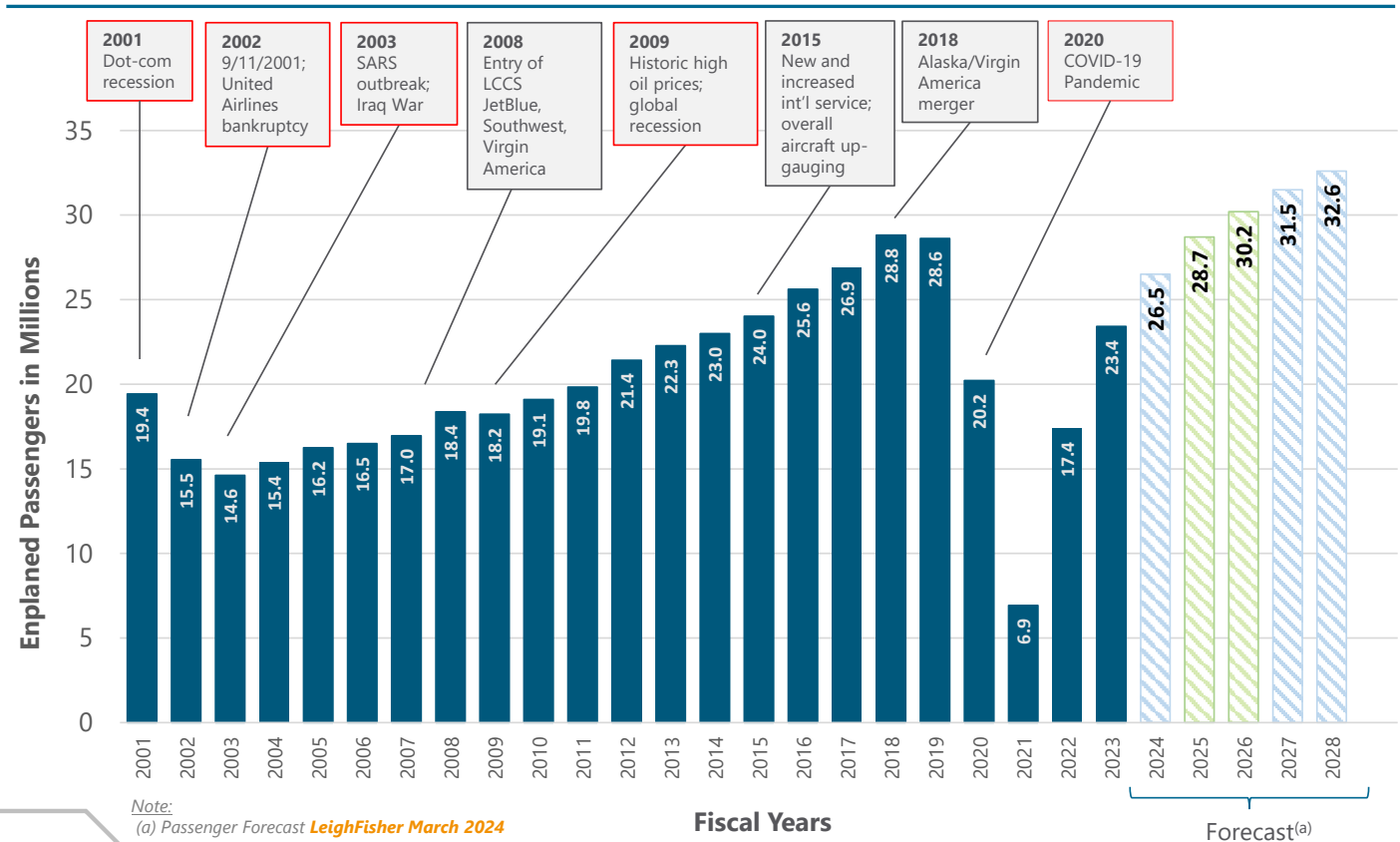
SFO Has Successfully Navigated Through Events That Changed the Aviation Industry

In FY 2024-25, enplanements forecasted to be comparable to FY 2018-2019 levels

Comparison to pre-pandemic FY 2018-19 levels:

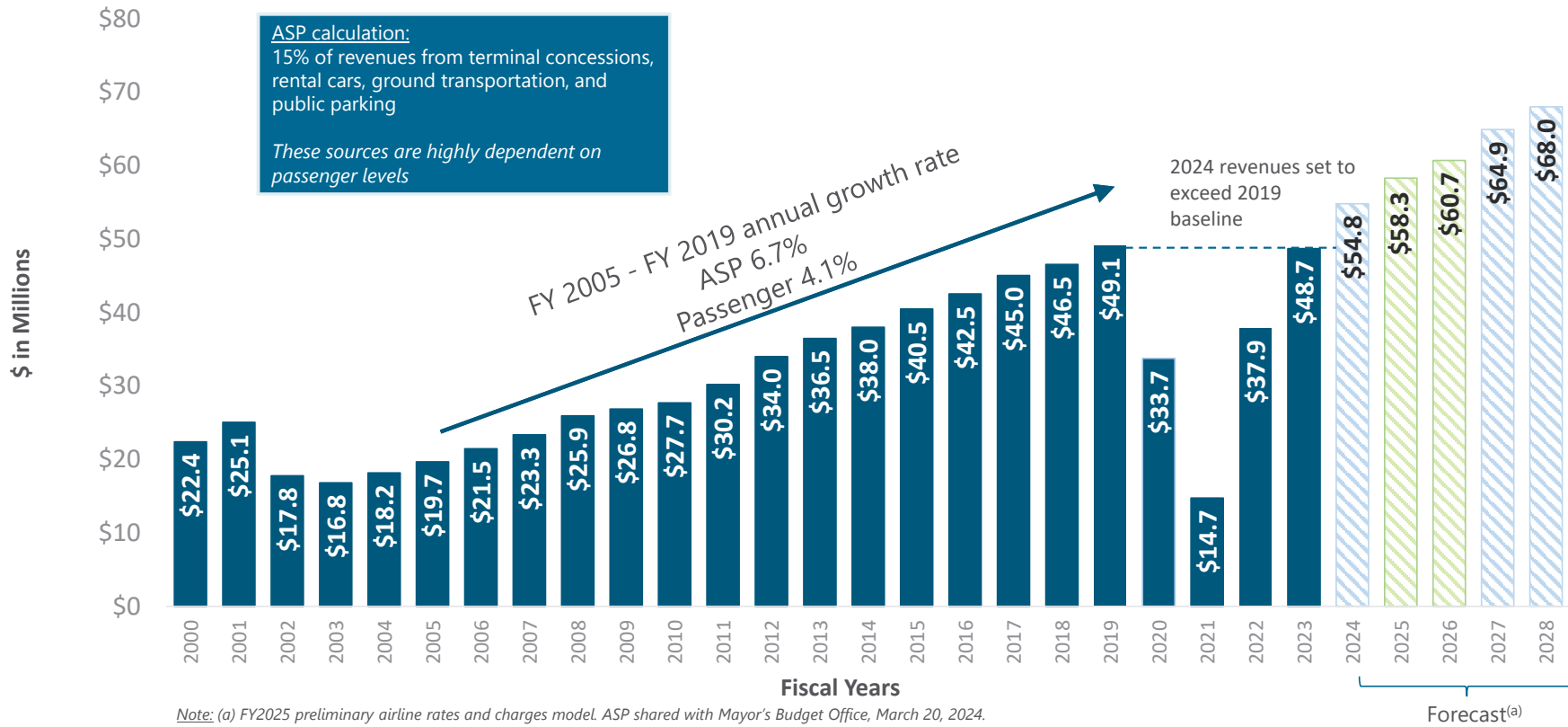
- FY 2022-23 passenger traffic is **82%**, with domestic and international recoveries of **80%** and **84%**, respectively
- FYTD 2023-24 operations at **83%**, illustrating efficient and effective use of facilities and resources
- FYTD 2023-24 passenger traffic is **90%**, Asia-specific traffic **96%**
- FYTD 2023-24 domestic and international recoveries of **85%** and **103%**, respectively

Historical Passenger Enplanements FY 00-01 to FY 25-28 (Projections)



Annual Service Payment (ASP) Impacted by Concession Revenues

There was a significant decline in concession revenues during the pandemic. In FY 2023-24 the Airport is experiencing a recovery of 112% over the prior fiscal year and forecasts continued strong growth.



Two-Year Operating Budget: Context & Priorities

Strike balance between addressing Airport priorities and increased demands due to return of passengers, while remaining cost competitive

Budget Context:

- Enterprise Departments must balance Expenses (Uses) to Revenues (Sources)
- No additional federal relief for Operations & Maintenance
- Non-aviation revenues are forecast to be:
 - FY 2023-24 117% of FY 2018-19
 - FY 2024-25 123% of FY 2018-19
 - FY 2025-26 130% of FY 2018-19
- Recovery levels are forecast to be:
 - FY 2023-24 passenger traffic 93% of FY 2018-19
 - FY 2024-25 passenger traffic 100% of FY 2018-19
 - FY 2025-26 passenger traffic 106% of FY 2018-19

Budget Priorities & Strategy:

- Focus on **health of the organization** by addressing workload and current operational gaps
- Strategic growth to **align with passenger recovery levels**
- **Airport Integrated Operations Center (AIOC)**
- Supporting **Capital Improvement Plan (CIP)**
- Provide foundation for implementation of **5-Year Strategic Plan**
- Remaining **cost-competitive** with other west coast international gateway airports
- **Preserving funds** of the Commission's operating reserve



Airport Integrated Operations Center (AIOC)

An integrated operations team delivering a seamless customer journey

What is the AIOC?

- SFO is developing and implementing an industry-leading AIOC that will be in the new Courtyard 3 Connector Building, between Terminal 2 and Terminal 3
- The AIOC brings together key functions and stakeholders in one central location providing a 360-degree view of all airport functions to improve operational efficiencies and the guest experience



SFO Strategic Plan 2023-2028 Overview

VISION

INSPIRING THE EXTRAORDINARY

MISSION

**Delivering an airport experience
where people and our planet come first.**

GOALS

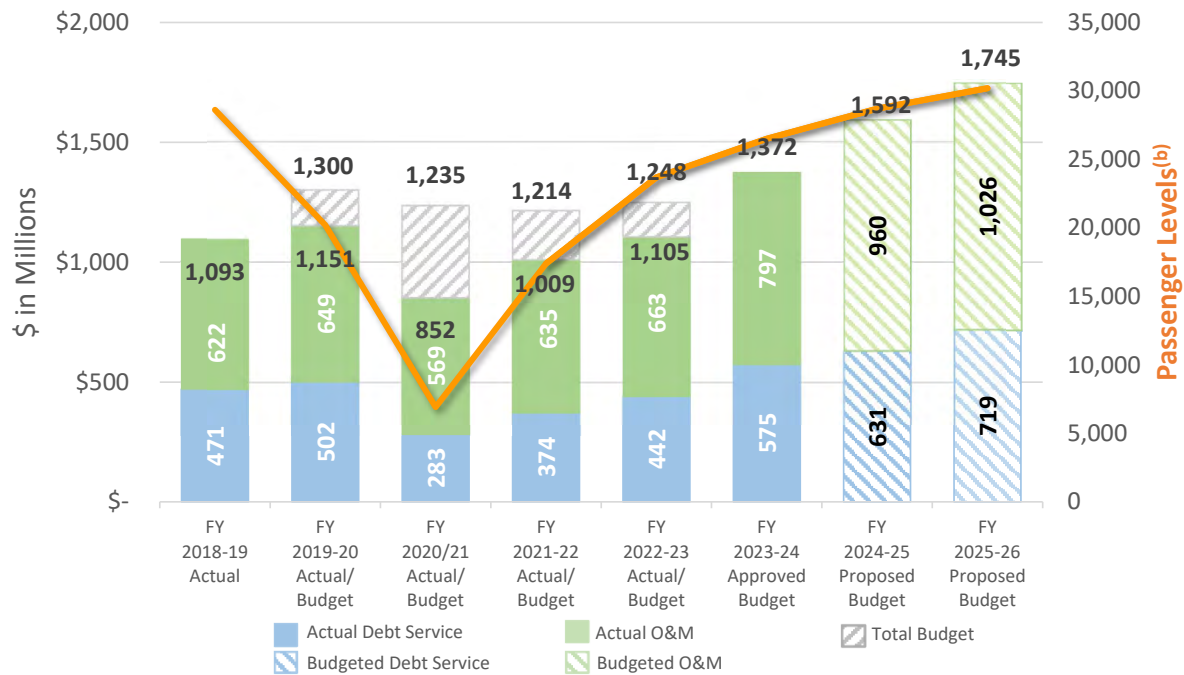
Empower a Culture of Safety and Security Excellence
Provide an Outstanding Guest Experience
Elevate SFO Pride with an Exceptional Employee Experience
Take Bold Climate Action
Ignite Business Innovation
Achieve Social Impact Through Partnerships



Proposed Operating Budget Aligned with Passenger Levels

Airport's proactive measures during pandemic resulted in strong financial base allowing reallocation of resources and investments to support growth in upcoming FY 2024-25 and FY 2025-26

Operating Budget^(a) Pre-Pandemic through Proposed FY 2025-26



Notes:

(a) Operating Budget as shown here excludes capital projects and grant funds, which are included in the Annual Appropriation Ordinance

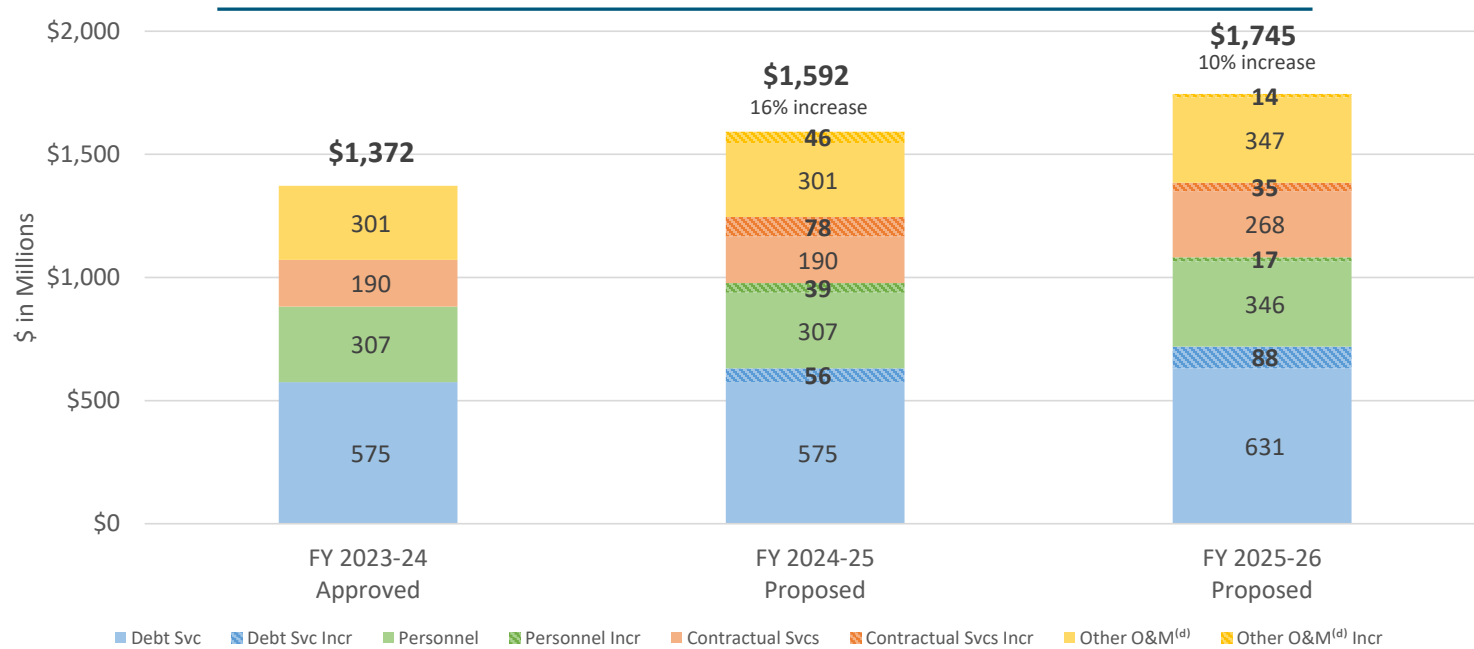
(b) Passenger Forecast **LeighFisher March 2024**



Proposed Operating Budget Details

Budget reflects investment in the health of the organization, revisiting deferrals during the pandemic, market conditions and ensuring growth

Operating Budget Comparison^(a,b,c)

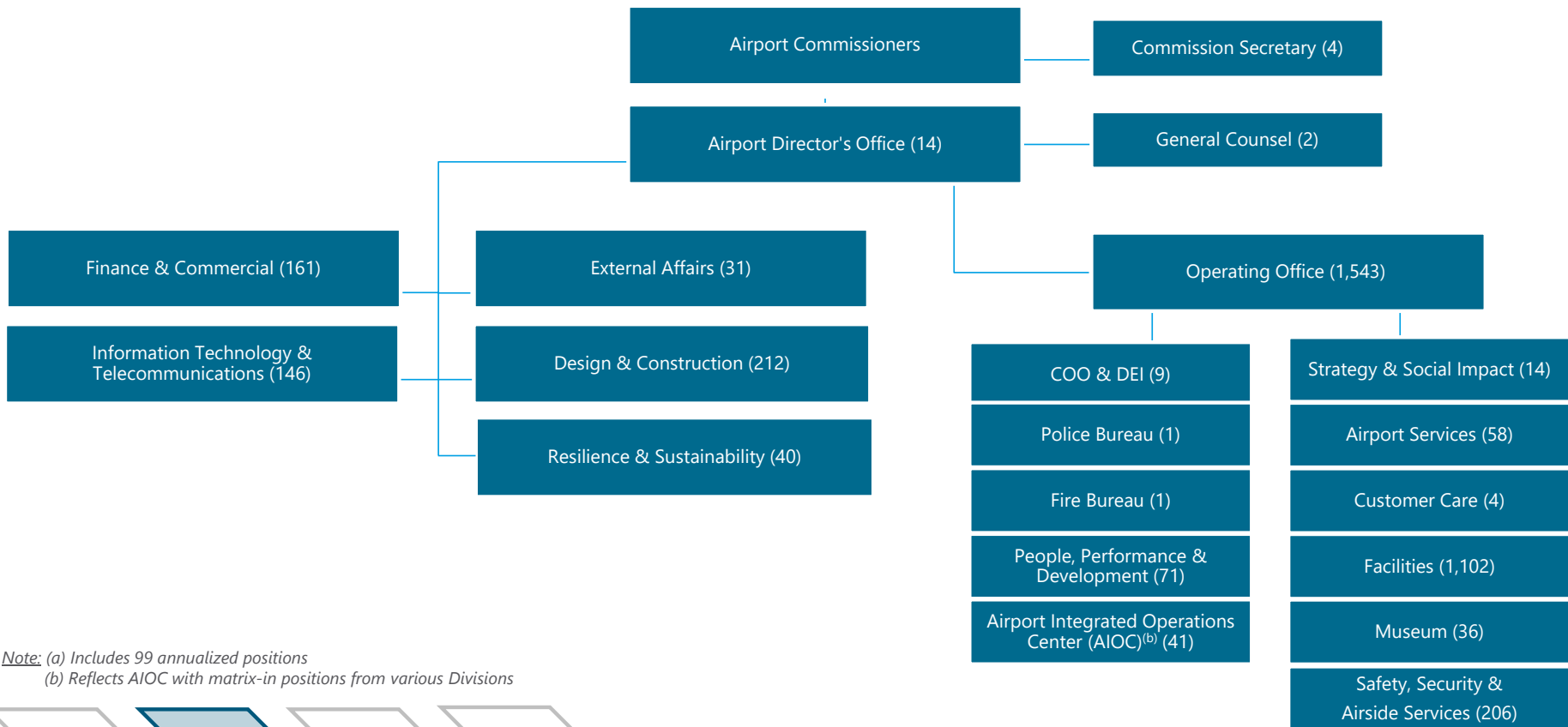


Notes: (a) Figures may change due to Cost-of-Living Adjustment (COLA), Attrition/Salary Savings, Services of Other City Departments balancing, and other system adjustments
 (b) Equipment/Vehicles reflect one-time investments and budgeted across both fiscal years
 (c) Figures may change due to the Mayor, Controller and Board Phases
 (d) Other budget items include Facilities Maintenance, Small Capital Outlay, Surety Bond, SFPD and SFFD direct charges, Utilities, ASP, Services of Other Departments, Materials and Supplies and Equipment



FY 2024-25 & FY 2025-26 Organizational Chart^(a)

Proposing 99 new annualized positions to support health of the organization, passenger recovery levels, Airport Integrated Operations Center and Capital Improvement Plan



Note: (a) Includes 99 annualized positions

(b) Reflects AIOC with matrix-in positions from various Divisions



5-Year Historic Look at Staffing

The Airport is poised to invest in human capital efforts to support the health of the organization and growth

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 Proposed	FY 2025-26 Proposed
Operating FTE	1,632.50	1,638.62	1,647.67	1,653.60	1,750.31	1,849.28	1,868.60
Project & Overhead FTE <small>(support CIP)</small>	271.00	271.70	274.77	271.00	278.11	283.95	285.00
Total FTE	1,903.50	1,910.32	1,922.44	1,924.60	2,028.42	2,133.23	2,153.60
FTE Change vs. Prior FY (#)		6.82	12.12	2.16	103.82	104.81	20.37
FY25 FTE Change (Annualized)						128.00	
FY26 FTE Change (Annualized)							99.00
Operating % change YOY		0.4%	0.6%	0.4%	5.8%	5.7%	1.0%
Project & Overhead % change YOY		0.3%	1.1%	-1.4%	2.6%	2.1%	0.4%
Total % change YOY		0.4%	0.6%	0.1%	5.4%	5.2%	1.0%

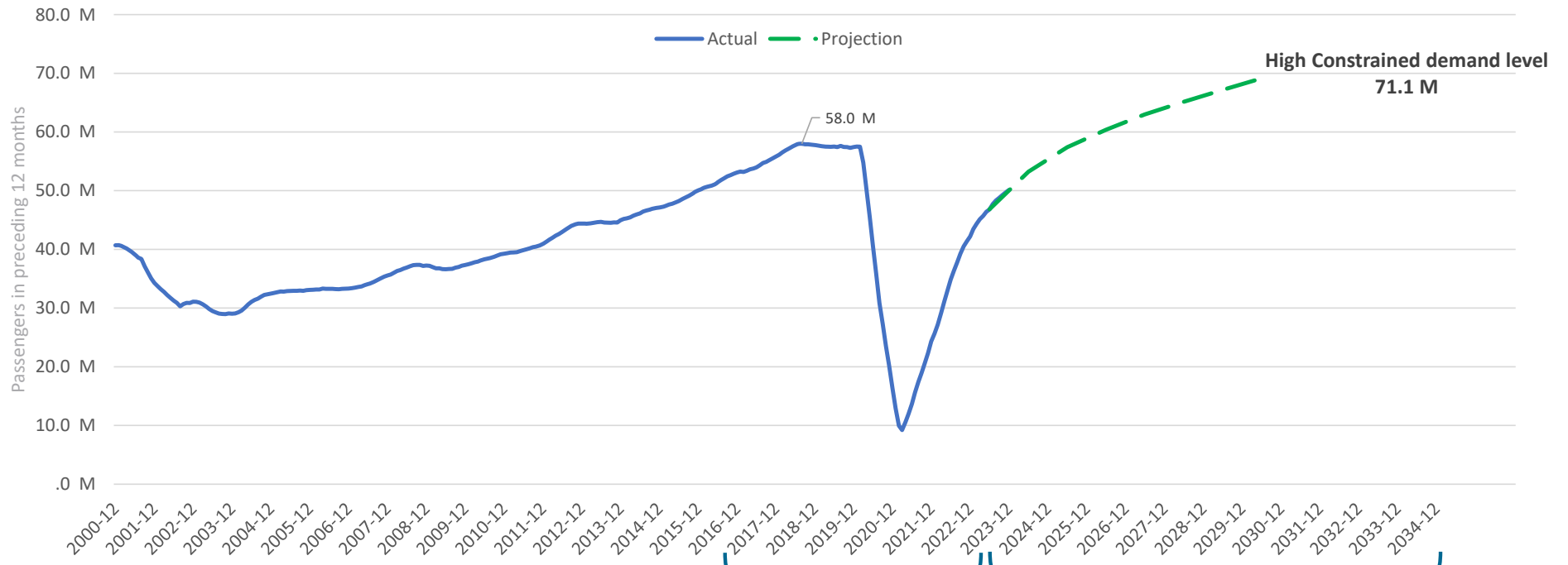
Note: Excludes temporary staff and attrition

- **Met FY 2023-24 target** of reducing Operating vacancy from **27% to 11%**
- 128 new positions added in FY 2023-24, which increased vacancy to 27% in October 2023
 - 51 of 128 excluding TEXs and FYE projection
 - 118 of 128 including TEXs and FYE projection
 - 354 Total Hires FYTD April 2024
- Remaining fiscal year forecasting **additional 211 recruitments, including interns**
- Majority of proposed **99 New Positions** to support **Health of the organization** and **AIOC**
- **Three positions unsupported** per DHR ASO Preliminary Review that may continue review with DHR during Request to Fill process



SFO Passenger Growth & CIP

New CIP continues to address long-term, activity-driven facility needs to accommodate future demand



Notes:
 *LeighFisher, March 2024
 **Trailing 12-month average

**Ascent Program -
 Phase 1 &
 Rolling CIP =
 \$7.8B**

**Ascent Program -
 Phase 1.5 &
 Infrastructure CIP =
 \$11.0B**



FY 2024-25 & FY 2025-26 Capital Operating Budget Changes^{(a)(b)}

Increase driven by new Operating Revenue & Capital Improvement Fund per the 2023 Lease & Use Agreement and other various additional sources to invest in capital operating needs

Item (\$ in Millions)	FY 2024-25 Proposed	FY 2025-26 Proposed	Total
Returned Cost of Issuance Bond Proceeds, Surplus Property & Sustainability Credits	\$ 13.8	\$ 1.2	\$ 15.0
Customer Facility Charges (CFCs)	37.0	13.0	50.0
Federal Grants	137.7	82.3	220.0
Operating Revenue & Capital Improvement Fund (ORCIF)	348.3	89.9	438.2
Total	\$ 536.8	\$ 186.4	\$ 723.2

*Notes: (a) Figures may change. Facilities Maintenance and Small Capital Outlay are reflected in the Proposed FY 2024-25 & FY 2025-26 Operating Budget Table, "Other" Category
(b) The FY 2024-25 Proposed budget represents a one-time catch up of prior year balances for some items such as CFC's and ORCIF*




FY 2024-25 & FY 2025-26 Capital Re-Appropriation

The approved FY 2023-24 CIP of \$11.0 Billion requires re-appropriation between cost centers

Cost Center (\$ in Millions)	FY 2024-25 Proposed	FY 2025-26 Proposed	Total
Airfield Improvements	\$ 0	\$ 0	\$ 0
Airport Support Improvements	(50.0)	0	(50.0)
Groundside Improvements	0	0	0
Terminal Improvements	100.0	0	100.0
Terminal 1 Program	(50.0)	0	(50.0)
Terminal 3 Program	0	0	0
Utilities Improvements	0	0	0
Total	\$ 0	\$ 0	\$ 0




SFO Contributes to the Regional Economy, 1 of 2

SFO Impact Despite COVID-19 Challenges	SFO Is Leading Bay Area’s International Tourism Recovery
<p><i>During FY 2021 SFO was responsible for more than 186,000 jobs, \$19.0 billion in labor income and \$51.5 billion in business revenue throughout the Bay Area in the face of the pandemic.</i></p>	<p style="text-align: center;">More international seats than before the pandemic</p> <ul style="list-style-type: none"> • This includes: <ul style="list-style-type: none"> ○ 103% available total international seats (May 2024 vs. May 2019) ○ 106% available Asia seats (May 2024 vs. May 2019) • In FY 2023-24 SFO added five new international airlines: ITA Airways (Rome), Norse Atlantic (London), Starlux (Taipei), Porter (Toronto, Montreal) and Air Premia (Seoul) • SFO leads the way of all US airport for China recovery <ul style="list-style-type: none"> ○ All of SFO’s pre-pandemic Chinese carriers have relaunched service at SFO
<p><small>Source: <i>Economic Impact Study of San Francisco International Airport FY2020 & FY2021</i></small></p> 	<p style="text-align: center;">SFO incumbent carriers add new routes and upcoming unserved destinations</p> <ul style="list-style-type: none"> • 10 new routes include: <ul style="list-style-type: none"> ○ Christchurch (United); Grand Junction (Breeze); Manila (United); Barcelona (United); Edmonton (WestJet); Burbank (Alaska); Los Angeles (Frontier); Portland (Frontier); Salt Lake City (Frontier); San Diego (Frontier) • SFO is targeting growth in the Americas and will likely see the announcement of 2 – 5 unserved international destinations by the end of FY 2024-25



SFO Contributes to the Regional Economy, 2 of 2

Private Sector Workforce	Small Businesses
<ul style="list-style-type: none"> Of an estimated 48,000 private sector employees* <ul style="list-style-type: none"> 9% Black or African American 18% Hispanic or Latinx 44% Asian/Pacific Islander <p><i>Note: *As of June 30, 2023</i></p>	<h3 style="text-align: center;">Concessions</h3> <ul style="list-style-type: none"> 71% of leases have owners headquartered in San Francisco and the Bay Area 51% of Airport's concession operated by Airport Concessions Disadvantaged Business Enterprises (ACDBEs) <ul style="list-style-type: none"> Estimated 38% of all concessions sales by Black and Latinx owners Most concessions closed in March 2020, since then: <ul style="list-style-type: none"> 100% concessions have returned with the average spending per passenger increasing by 14.2% compared to pre-pandemic levels \$198M of concessions sales generated last year came from local owners
	<h3 style="text-align: center;">Construction</h3> <ul style="list-style-type: none"> Continued dedication to 40% small local business participation on construction projects Over \$1B of work has been performed by local businesses under the Ascent Program CIP since 2017 \$865M in active construction opportunities for local businesses Addition of federally funded projects with Disadvantaged Business Enterprise opportunities



Thank you



BOARD OF APPEALS

BOS Budget Presentation
FY25 & FY26
May 15, 2024

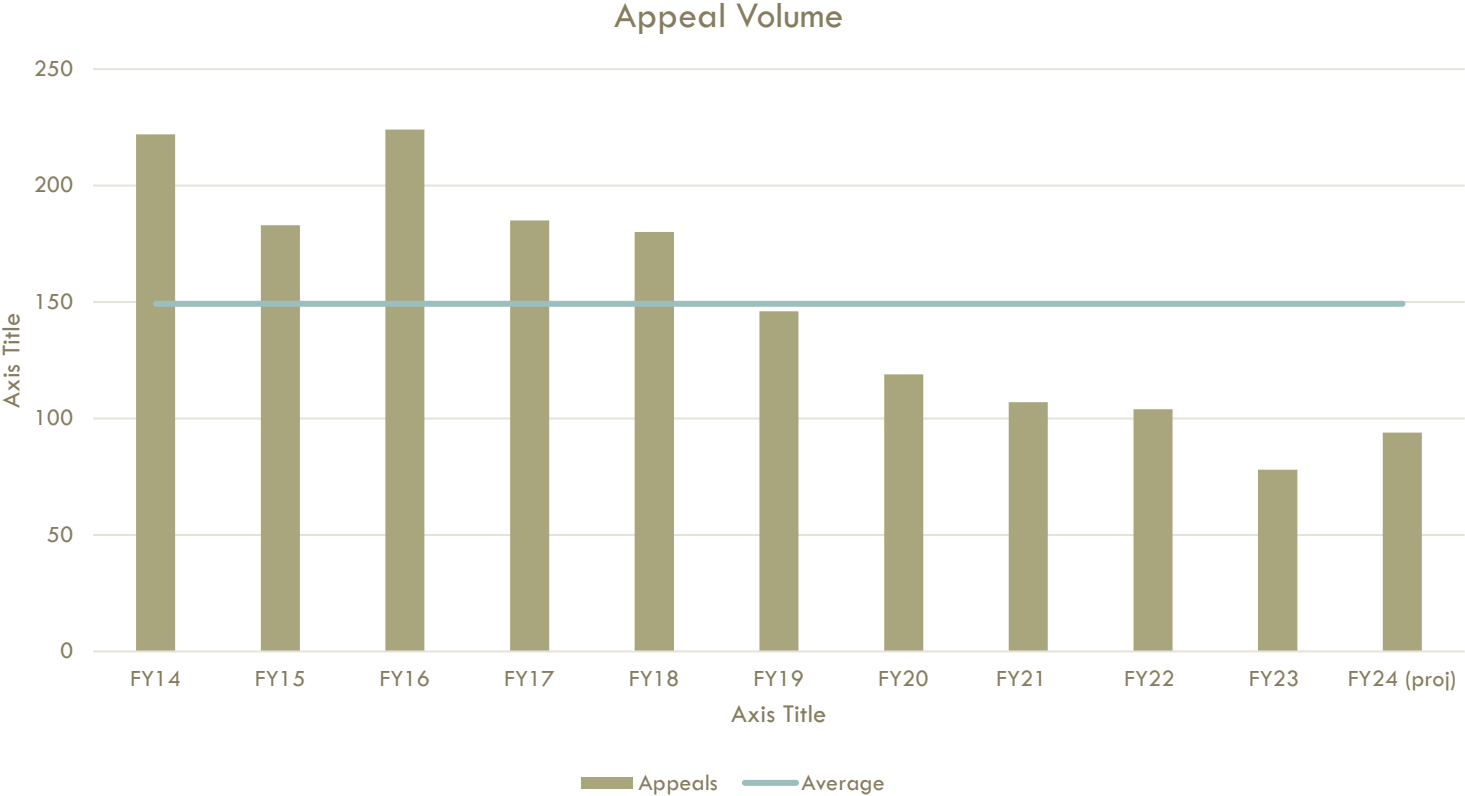
BOARD OF APPEALS

Mission

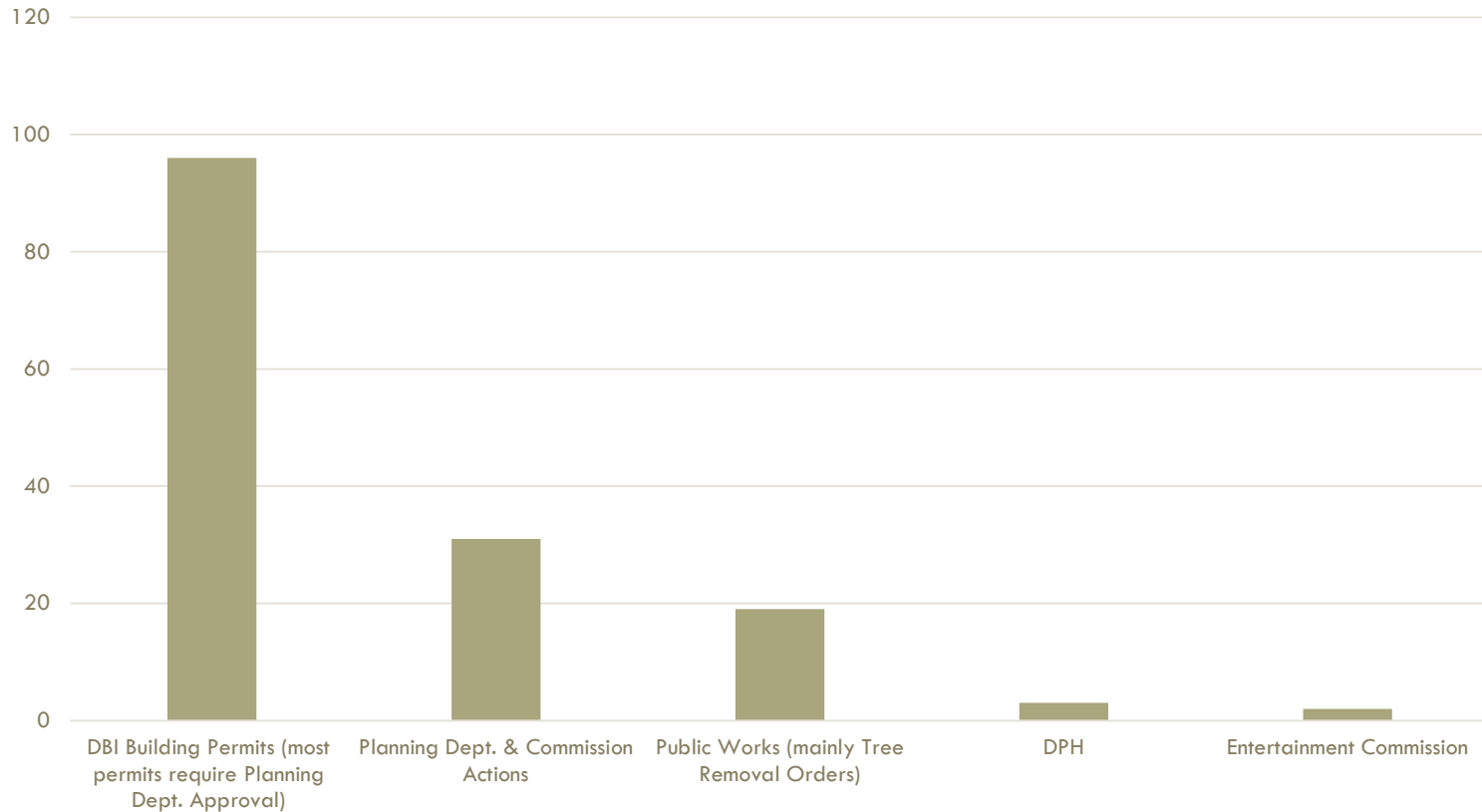
Provide the public with a final administrative review process for the issuance, denial, suspension, revocation and modification of City permits, licenses and other determinations.

Provide an efficient, fair and expeditious public hearing and decision-making process before an impartial panel.

PROJECTED APPEAL VOLUME FOR FY24 (94 APPEALS) IS 37% BELOW THE 10-YEAR AVERAGE OF 149 APPEALS



APPEAL DISTRIBUTION BY DEPARTMENT FY23 AND FY24 (THROUGH 5/14/24)



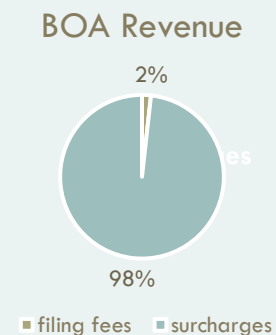
OVERVIEW — REVENUE SOURCES

Surcharges = 98% of budget

- Collected on new and renewed permits
- Rates proportional to percent of cases originating from each department
- Rates analyzed annually and adjusted if needed
- Controller may make CPI-based adjustments; rate changes beyond CPI require legislation

Filing Fees = 2% of budget

- Collected by Board when appeals are filed
- Amount collected fluctuates based on appeal volume and types filed each year



BUDGET SUMMARY

	Current Budget FY24	Proposed Budget FY25	Change from FY24	Proposed Budget FY26	Change from FY25
Total Expenditures	1,143,037	1,198,622	55,585	1,251,338	52,716
Total FTE	5.11	4.11	(1)	4.11	0

- The department proposes two surcharge rates to be increased by \$5 through legislation (DBI/Planning Dept. permits)
- Two surcharge rates will be increased through CPI adjustments. (DPH (increase by \$3) & Public Works (increase by \$1)).
- No change in filing fees.

APPENDIX A

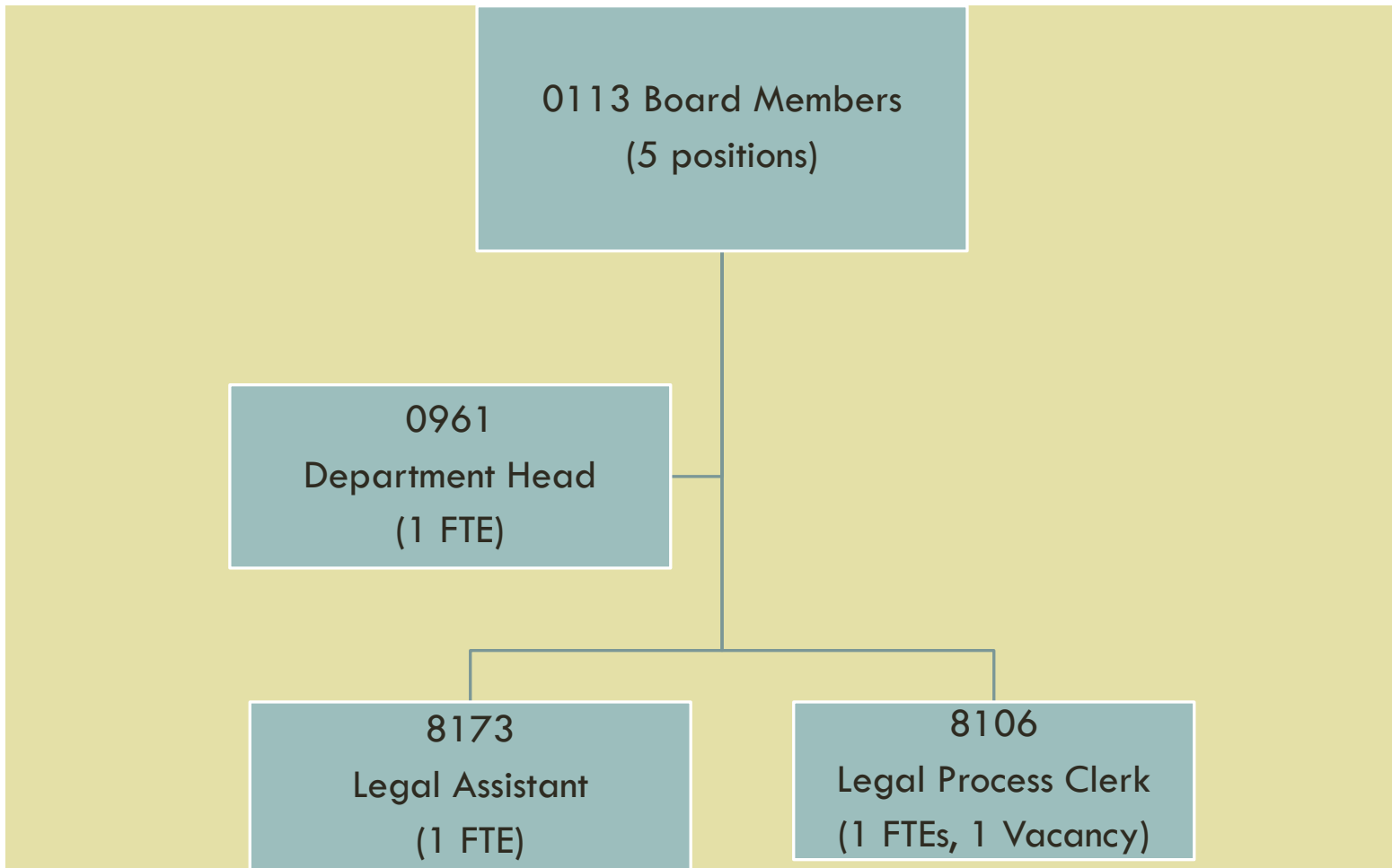
BUDGET DETAIL - REVENUE

REVENUE	Current FY Budget	FY25 Proposed	Variance From FY24	FY26 Proposed	Variance From FY25
FILING FEES	20,000	10,000	(10,000)	10,000	0
SURCHARGES	1,123,037	1,188,622	65,585	1,241,338	52,716
TOTAL REVENUE	1,143,037	1,198,622	55,585	1,251,338	52,716

APPENDIX B – BUDGET DETAIL- EXPENDITURES

EXPENDITURES	CURRENT FY24	FY25	Variance From FY24	FY26	Variance From FY24	Variance From FY25
Salary & Fringe	765,313	796,087	30,774	824,532	59,219	28,445
Non-Personnel Services	19,700	34,158	14,458	48,116	28,416	13,958
Materials & Supplies	3,398	9,558	6,160	9,558	6,160	0
Work Orders & Infrastructure (includes rent)	354,626	358,819	4,193	369,132	14,506	10,313
TOTAL	1,143,037	1,198,622	55,585	1,251,338	108,301	52,716

APPENDIX C – ORGANIZATIONAL CHART



APPENDIX D SURCHARGE RATES

	Current Surcharge FY24	Proposed Surcharge FY25	Change
Planning	\$39.00	\$44.00	\$5.00
DBI	\$39.00	\$44.00	\$5.00
DPH	\$48.00	\$51.00	\$3.00
SFPD	\$6.00	\$5.00	(\$1.00)
Public Works	\$10.00	\$11.00	\$1.00
Entertainment Commission	\$2.00	\$2.00	\$0

APPENDIX E

FILING FEES

DETERMINATION	FEE
ZONING ADMINISTRATOR DETERMINATION	\$600
PLANNING COMMISSION ACTION	\$600
DEPT. OF BUILDING INSPECTION ALTERATION, DEMOLITION OR OTHER PERMIT	\$175
DEPT. OF BUILDING INSPECTION RESIDENTIAL HOTEL OR APARTMENT CONVERSION PERMIT	\$525
DEPT. OF BUILDING INSPECTION IMPOSITION OF PENALTY	\$300
POLICE DEPT. & ENTERTAINMENT COMMISSION PERMIT ISSUED TO BUSINESS OWNER OR OPERATOR	\$375
POLICE DEPT. & ENTERTAINMENT COMMISSION PERMIT ISSUED TO EMPLOYEE OR CONTRACT WORKER	\$150
POLICE DEPT. & ENTERTAINMENT COMMISSION PERMIT REVOCATION OR SUSPENSION	\$375
SAN FRANCISCO PUBLIC WORKS TREE REMOVAL PERMIT ISSUED TO CITY	\$100
OTHER ORDER OR DECISION: TAXI, TOBACCO, MASSAGE, TREE REMOVAL, FOOD TRUCK, ETC.	\$300
REHEARING REQUEST & JURISDICTION REQUEST	\$150

APPENDIX F

PERFORMANCE MEASURES

1. Percentage of cases decided within 75 days of filing. Target=80%
2. Percentage of written decisions released within 15 days of final action. Target=90%
3. Number of employees for whom performance appraisal were scheduled.
4. Number of employees for whom schedule performance appraisals were completed.

The BOA plans on meeting or exceeding the targets for FY24.



San Francisco Board of Supervisors

Proposed Budget

Department of Child Support Services

FY 2024-2025 and FY 2025-2026

<https://www.sf.gov/departments/child-support-services>



MISSION

To empower parents to provide for the economic needs of their children. Provide relevant services to engage and assist parents through parent locate, paternity and order establishment, parent engagement.

GOALS

Implement transformative approaches to the delivery of child support services that promotes family economic stability equitably. Focus intention to impact. Greater operational excellence based on cultural competency. Strengthen collaborations with partners and community change makers to provide timely and meaningful services.

BUDGET PRIORITIES

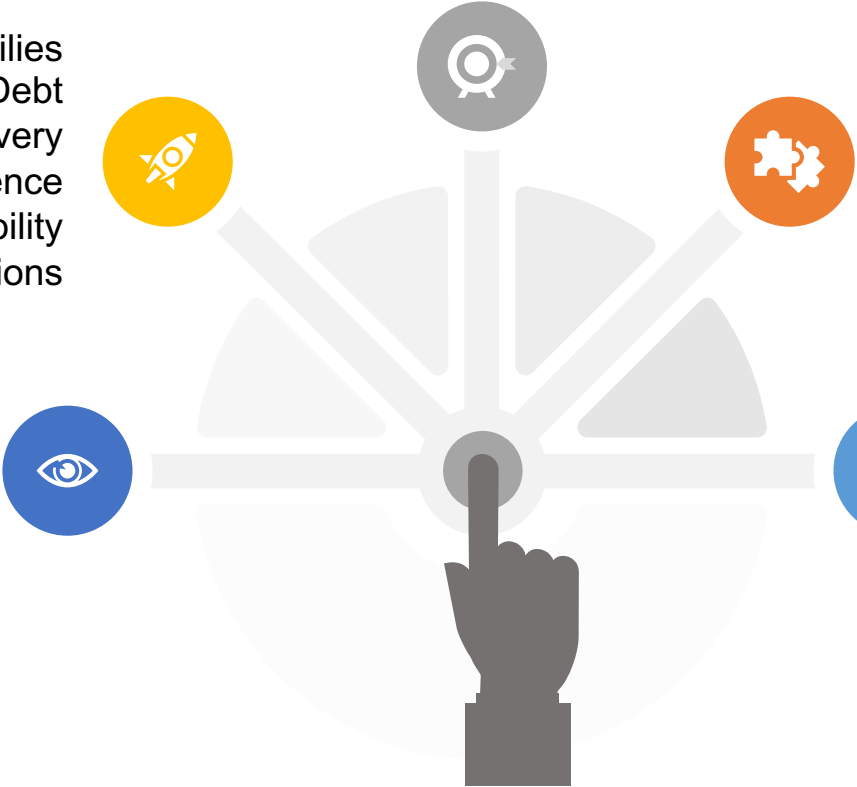
- Prioritize Collections to Families
- Relief from Government owed Debt
- Equitable Services Delivery
- Operational Excellence
- Program Sustainability
- Reduce Driver's License Suspensions

VISION

Children can count on their parents for the financial and medical support they need to be healthy and successful.

VALUES

- Fairness and Respect
- Integrity and Ethical Conduct
- Team Development



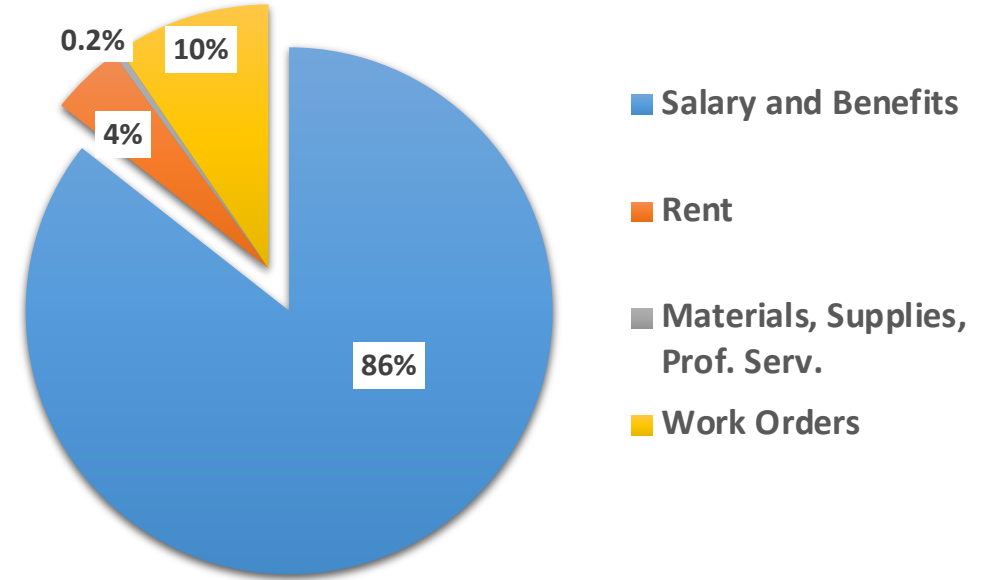
REVENUE

	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
FEDERAL	8,359,395	8,359,395	8,359,395
STATE	<u>4,306,354</u>	<u>4,306,354</u>	<u>4,306,354</u>
	12,665,749	12,665,749	12,665,749
Health Subsidy	<u>849,607</u>	<u>469,343</u>	<u>504,910</u>
	13,515,356	13,135,092	13,170,659
Departmental Recovery	<u>151,174</u>	<u>156,366</u>	<u>162,121</u>
	13,666,530	13,291,458	13,332,780



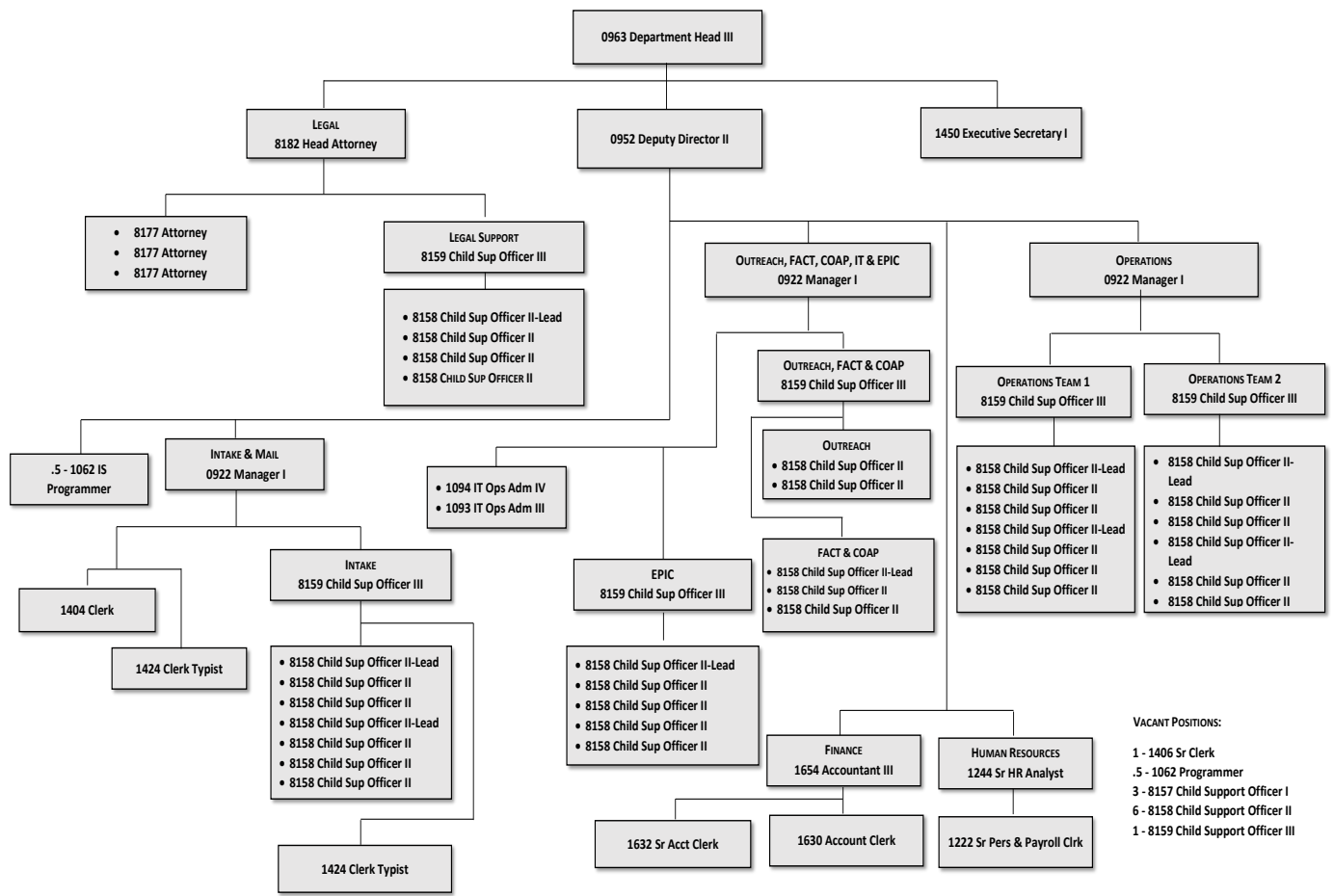
EXPENDITURES

	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Salary	7,712,971	7,648,616	7,807,274
Fringe Benefits	3,751,258	3,728,131	3,812,878
Materials and Supplies	166,735	59,551	38,317
Non Personnel Services	358,079	591,190	853,537
Other Dept. Work Orders	<u>1,677,487</u>	<u>1,263,970</u>	<u>820,774</u>
	13,666,530	13,291,458	13,332,780



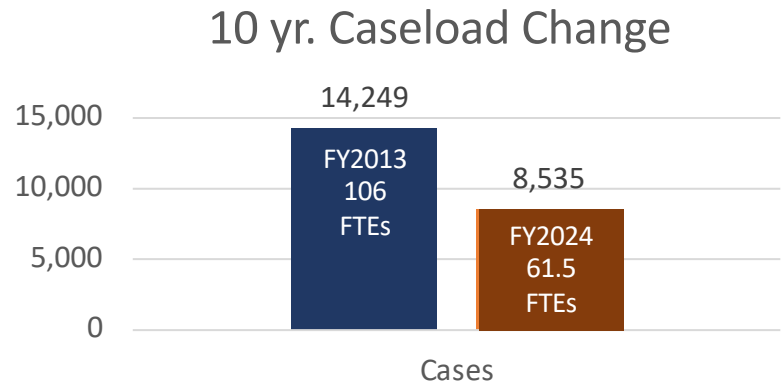
Putting families first...90% of salary budget supports DIRECT SERVICES!

DEPARTMENTAL ORGANIZATIONAL CHART FOR FY 2024-2025 AND FY 2025-2026



Historical Vacancies							
Budgeted Positions						73	
Filled Positions						61.5	
Vacancies (Support Salary Savings)						11.5	
2019	2021	2022	2023	2024	2025	2026	
23	27	20	16	20	11.5	11.5	

- Seven vacant position unfilled for more than three years were reduced from the annual budget.
- Full capacity is 61.5 filled FTEs.
- Backfill vacancies based on funding.
- All positions are permanent civil service. NO temporary positions, NO provisional positions



FFY2023 Distributed Collections

District	Caseload	% of Caseload	Annual Collection	Money to Families
11	1,035	12%	2,690,296	2,507,694
10	3,148	37%	8,182,983	7,627,568
9	863	10%	2,241,913	2,89,745
8	173	2%	448,383	417,949
7	518	6%	1,345,148	1,253,847
6	1,294	15%	3,362,870	3,134,617
5	604	7%	1,569,339	1,462,821
4	259	3%	672,574	626,923
3	518	6%	1,345,148	1,253,847
2	19	0.2%	112,096	104,487
1	173	1.8%	448,383	417,949
	9,037	100%	\$22,419,133	\$20,897,448

We are ranked among the top 10 counties in California for successfully distributing funds to families!

7,275 children in San Francisco depend on child support



Economic Self Sufficiency of Single Parent Families	San Francisco Performance	Federal Performance Required	California State Average
Collection (Current Support)	71%	62%	63%
Collection (Arrears)	73%	62%	67%
Establishment of Child Support Order	91%	84%	91%
Establishment of Paternity	100%	100%	94%

LANGUAGE ACCESS is EQUITY

Case workers are Certified Translators – 31%

- (Spanish 66%, Chinese/Cantonese/Mandarin 17%, Tagalog 17%)
- Outreach Materials translated into Spanish and Chinese, community education

SF Child Support is 100% Language Accessible

- State Language Line for all other languages (incl. Tribal)
- Hearing Impaired – TTY Lines
- Google Translator on our website (20 languages)
- Customer feedback through surveys, focus groups, testimonials



Continue the work to

Recast the institutional culture and viewpoint so **ALL PARENTS** receive equitable service from the Child Support Program.

Move from intention to impact. Our Strategic Plan will continue to address the special challenges faced by parent survivors of domestic violence, Low income fathers, LGBTQ and non-binary parents involved in the child support system.

Our Goals include:

- **Rapid response to service delivery issues**
- **Identifying and implementing best practices**
- **Informing Policy Decisions**

Protecting Parent Safety in Pursuing Child Support

- Assisting parents to achieve economic independence and stability

Improving Parental Access to the Child Support Program

- Addressing technological divide
- Language access

Building A Better Program for Fathers

- There is a discrepancy between who we are to the parent receiving the support and who we are to the parent paying support.
- Government owed debt relief

Providing Legal Support to LGBTQ and Non-Binary Parents

- Addressing bias and discrimination that may occur between biological and non-biological parents



Implement and meet Racial Equity Action Plan (REAP) milestones

CHILD SUPPORT SERVICES

PUTTING FAMILIES FIRST...BUILDING BACK BETTER!

Supporting County Initiatives

- DKI/HRC - Supporting/responsive to project goals
- Families Rising - HSA/DPH Lifting families out of poverty
- OEWD - Referring parents paying child support who are unemployed or under employed
- HSA Jobs Now - Providing enhanced case management
- SF Unified Family Court, FLF, FCS - Collaborative to build non-monetary orders
- APD - Interrupt, Predict, Organize
- SF Reentry Council
- SF Family Violence Council
- SF Sentencing Commission

Department Response Services

- Co-Parenting Plans through access and visitation
- Expanded program access to justice involved parents in county jail via virtual access to child support information and interviews
- Pilot Non-cash, In-Kind Orders
- “Safe” child support services for gender-based violence survivors
- Government owed debt relief
- Expedited return of driver’s license
- Proactive order modification review



FY 2024-25 & 2025-26 Proposed Budget

Budget & Appropriations Committee Hearing

May 15, 2024

Tyrone Jue, Director

SAN FRANCISCO
ENVIRONMENT
DEPARTMENT



- Mandatory Recycling and Composting Compliance
- Sustainable Materials Management
- Food Waste Reduction

Zero Waste



- Household Hazardous Waste
- Integrated Pest Management
- Green Business Program

Toxics Reduction



- Climate Action Planning
- Building Decarbonization
- Environmental Justice
- Biodiversity/Urban Forestry

Climate



- Energy Efficiency and Bill Reduction Initiatives
- BayREN Incentive Program

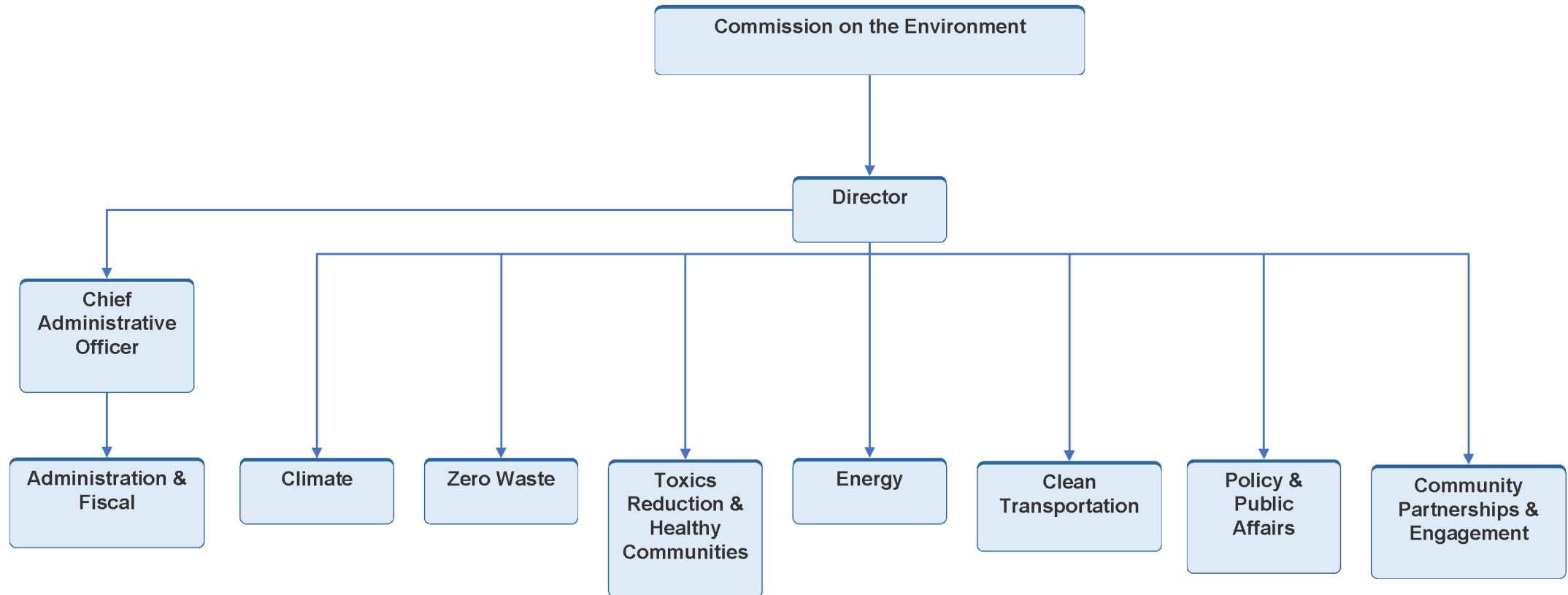
Energy



- Electric Vehicle Adoption
- EV Charging Infrastructure

Clean Transportation

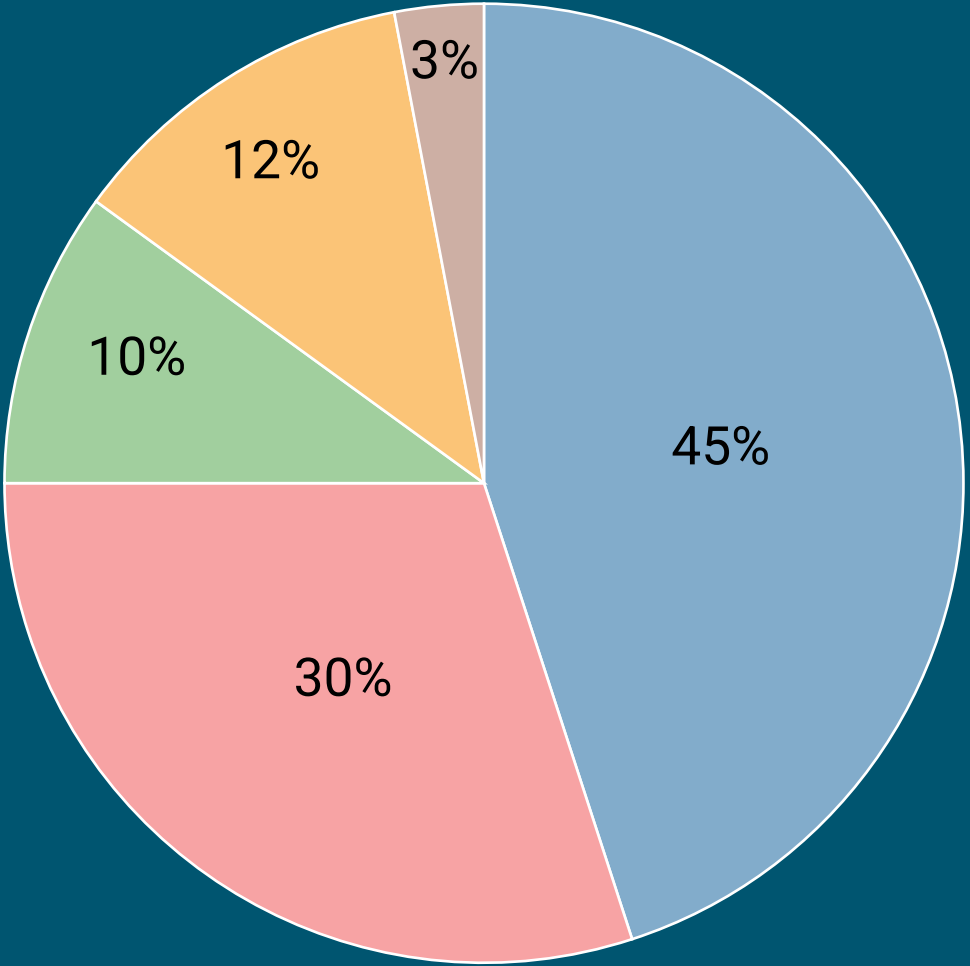
SF Environment Department High Level Organizational Chart



High Level Organizational Chart

SFE (ENV) Proposed AAO Budget FY 2024-25: Sources

- Grants and prizes (45%)
- Solid waste impound account (30%)
- Fees (10%)
- Interdepartmental services (work orders requesting services from SFE) (12%)
- General fund (3%)



Total FY 24-25 Budget: \$ 45,693,044

Grant/Funding Source	Evaluating/ Applying	Awaiting Decision	Awarded	Funds Secured	Phase II Funding Opportunities
Federal Government	4	3	4	\$2,000,000	\$400,000
State, Regional or Local Government	2	4	2	\$436,000	—
Non-Profit	—	—	2	\$165,000	—
Government Block Grants and Formula Funding	—	—	5	\$3,325,000	—
ABAG/BayREN (4-Year Award)	—	—	1	\$36,000,000	—
Total	6	7	14	\$41.9 M	\$400,000

Grants and External Funding Sources

Revenues	FY 2024 - 2025	FY 2025 - 2026
Solid Waste Impound Account	\$ 13,695,678	\$ 12,868,581
Grants and Prizes	\$ 20,609,542	\$ 12,332,879
Fees	\$ 4,568,896	\$ 4,570,943
Interdepartmental Services (requesting work orders)	\$ 5,310,126	\$ 5,338,837
General Fund Support	\$ 1,508,802	\$ 1,104,431
Total	\$ 45,693,044	\$ 36,215,671
Expenses	FY 2024 - 2025	FY 2025 - 2026
Salaries, Benefits & Overhead	\$ 19,057,688	\$ 18,486,937
Programmatic Projects	\$ 3,012,261	\$ 581,231
Non-Personnel Services	\$ 15,965,090	\$ 10,005,548
Grants	\$ 2,182,843	\$ 830,790
Materials and Supplies	\$ 237,610	\$ 230,682
Services of Other Departments	\$ 5,237,552	\$ 6,080,483
Total	\$ 45,693,044	\$ 36,215,671

Proposed Sources and Uses: FY 2024-25 & FY 2025-26



SAN FRANCISCO'S

CLIMATE ACTION PLAN 2021



Net Zero Emission Goal by 2040

- **Buildings:** All buildings to be efficient and all-electric by 2040.
- **Transportation & Land Use:** 100% of all vehicles registered are zero emission vehicles by 2040.
- **Responsible Production & Consumption:** Reduce generation by 15% and total disposal by 50% below 2015 levels by 2030.
- **Healthy Ecosystems:** Champion a nature-positive future by targeting 30% biodiverse green space by 2030 for emissions capture through natural solutions.

The background of the image is a photograph of the Golden Gate Bridge in San Francisco, taken during sunset. The bridge's towers and suspension cables are silhouetted against a sky that transitions from a deep orange at the horizon to a darker purple and blue at the top. The water of the bay is visible in the lower portion of the frame.

SAN FRANCISCO RANKS #1

2024 City Clean Energy Scorecard

ACEEE
Smart Energy. Clean Planet. Better Lives.



Thank you!

Tyrone Jue

Director

San Francisco Environment Department

[SFEenvironment.org](https://www.sfeenvironment.org)



**SAN FRANCISCO
ENVIRONMENT
DEPARTMENT**

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SUPPORTING DOCUMENTATION

Environment Department

Budget and Appropriations Committee Hearing
May 15, 2024

San Francisco Environment Department
SFEnvironment.org | (415) 355-3700



SAN FRANCISCO
ENVIRONMENT
DEPARTMENT

Contents

List of ENV requested supporting documents

ENV Department organizational chart

Vacant position status

Historical look 5 years



List of ENV requested supporting documents

ENV Proposed Budget FY 2024-25 & FY 2025-26

4. Please include an organizational chart of your department. This chart or supporting documentation should include:

a. **Position name, classification, and whether it is a permanent, temporary or exempt position**

This information is included in the ENV program organizational charts provided, immediately following the ENV high level organizational chart.

b. **Whether the position is filled, vacant, or in the hiring process and anticipated hire date**

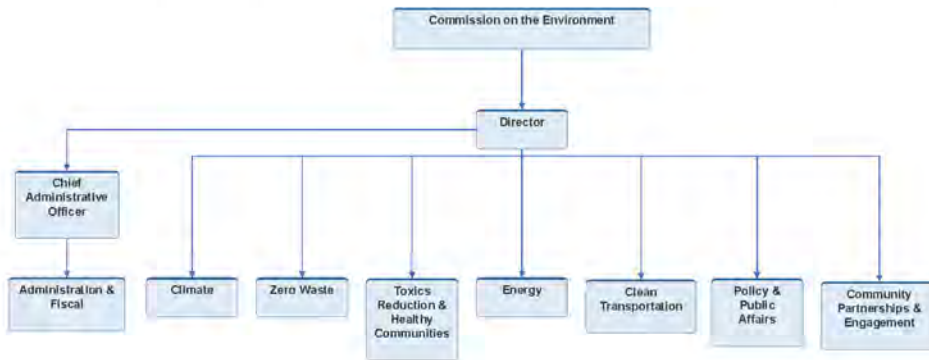
Please see attached table showing vacant positions and the hiring process details. Additionally, vacant positions are also shown on the organization chart on page 9.

c. **A historic look the changes to your department's staffing over the past 5 years**

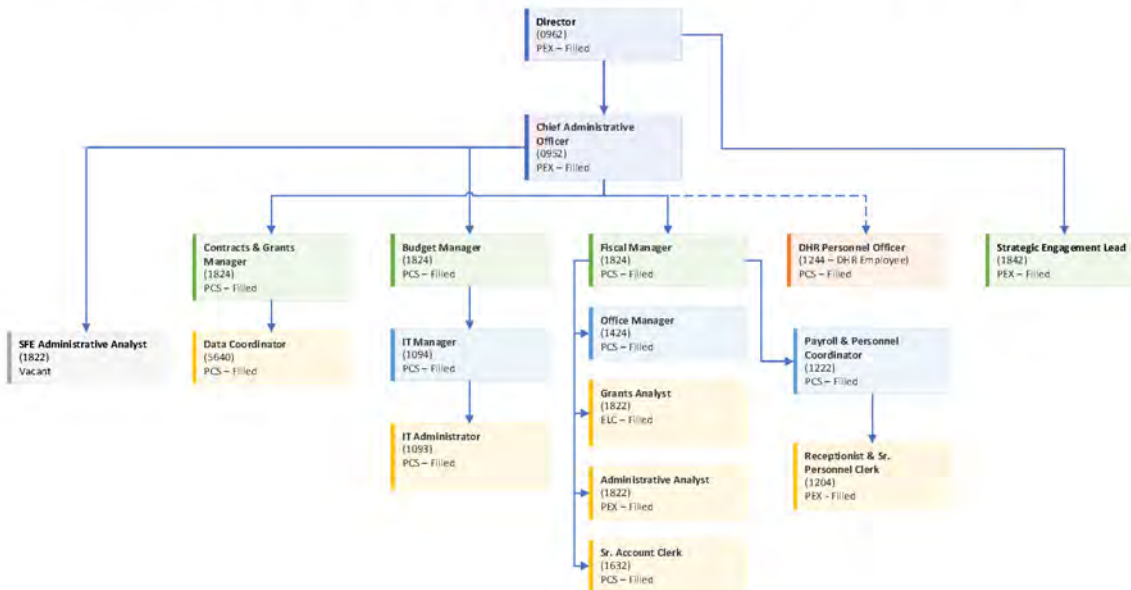
Please see summary table showing FTE and vacancy history on page 10.

a. Position name, classification, and whether it is a permanent, temporary or exempt position

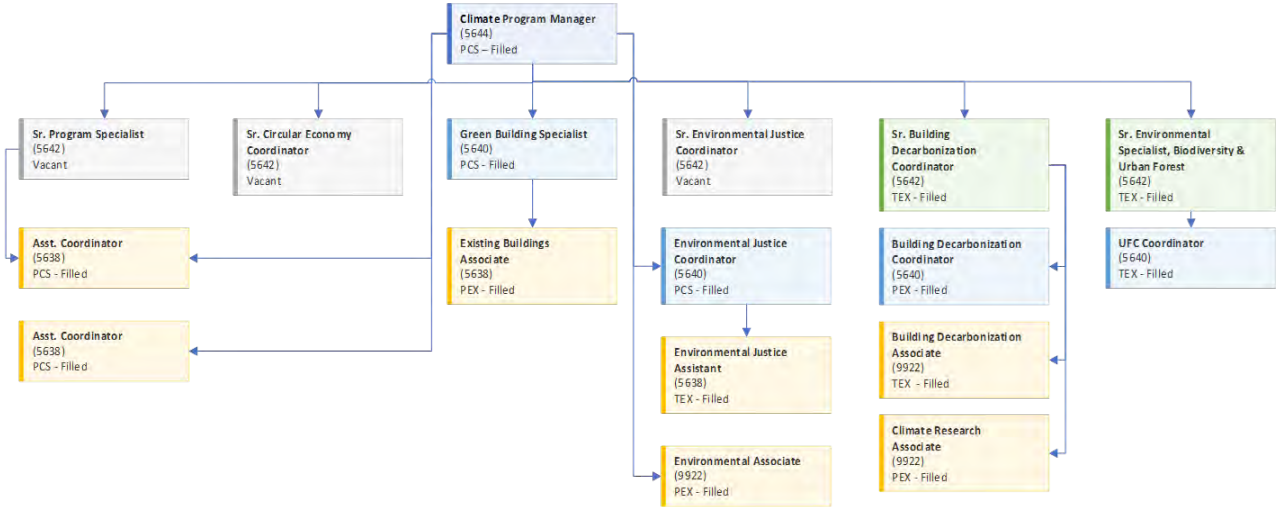
High level organization chart



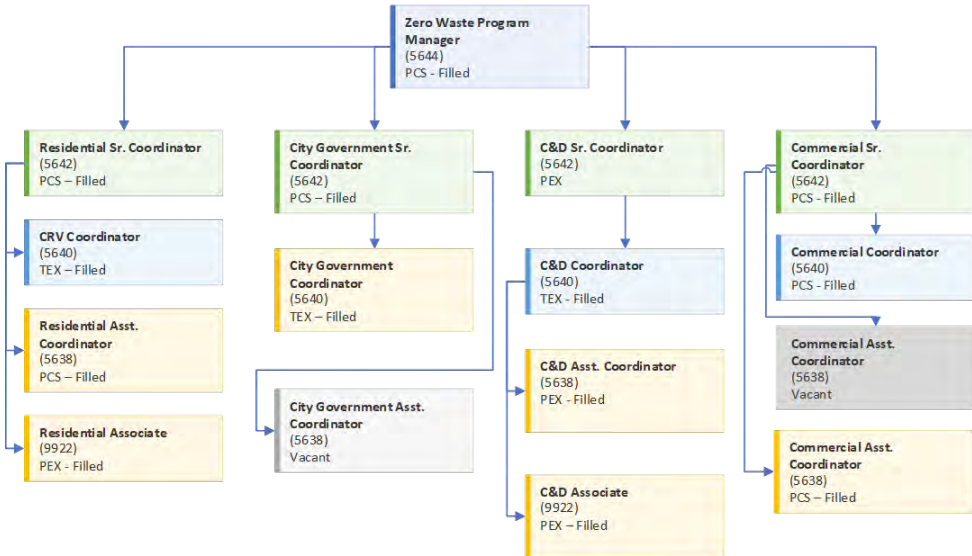
Administration and Fiscal team



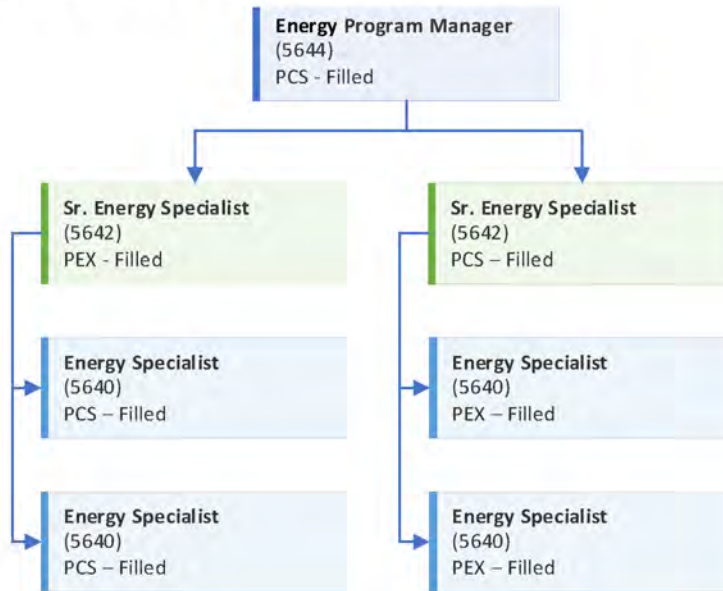
Climate Program



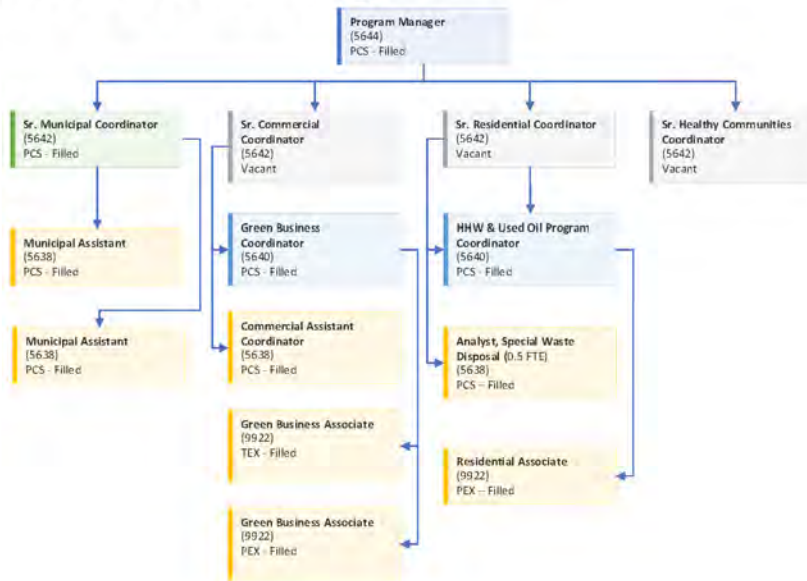
Zero Waste Program



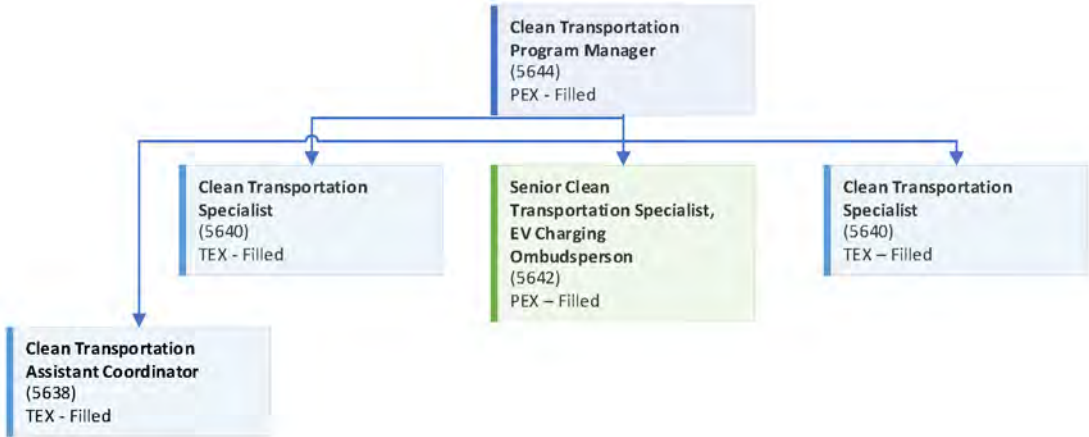
Energy Team



Toxics Reduction & Healthy Communities Program



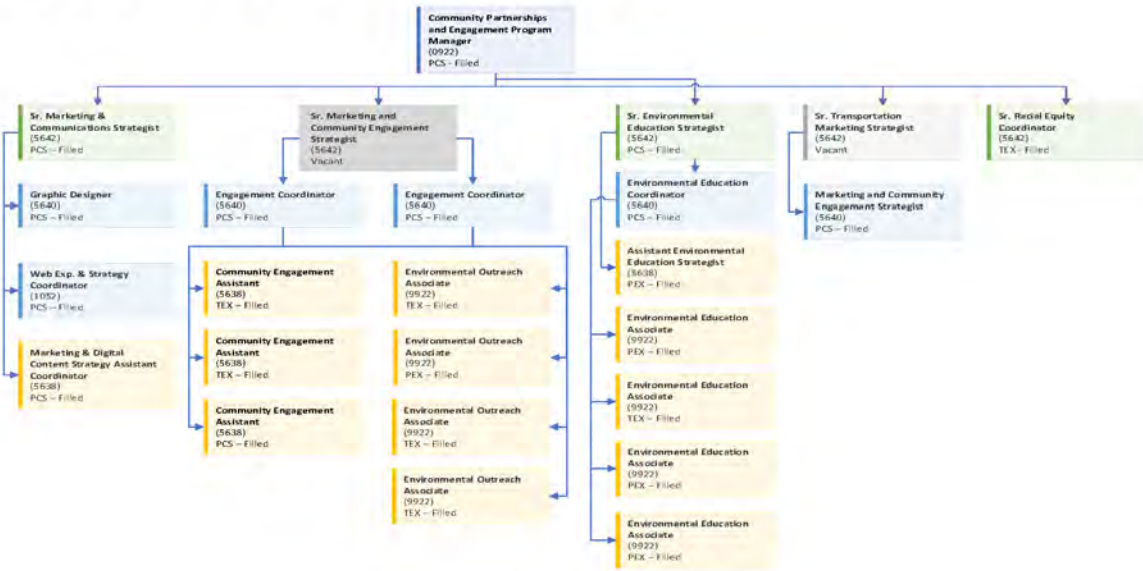
Clean Transportation Program



Policy & Public Affairs Team



Community Partnerships & Engagement Program



Vacant position status

Position Number	Functional Title	Exempt Status	Notes
01116509	Zero Waste Assistant Coordinator	PCS	tentative start: June 2024
01137579	Sr Healthy Communities Coordinator	PEX	tentative start: June 2024
01059297	Sr Circular Economy Coordinator	PCS	tentative start: July 2024
01115176	Sr Toxics Reduction Coordinator	PCS	tentative start: August 2024
01116404	Sr Toxics Reduction Coordinator	PCS	tentative start: August 2024
01096730	Sr Climate Program Coordinator	PCS	possible start: Q4 2024
01094600	Sr Policy and Public Affairs Coordinator	PEX	possible start: September 2024
01110016	City Gov't Zero Waste Assistant Coordinator	PEX	possible start: September 2024
01088224	Sr EJ Coordinator	PCS	possible start: Q4 2024
01130334	Sr Community Engagement Coordinator	PCS	possible start: Q4 2024
01149692	SFE Administrative Analyst	PCS	possible start: September 2024

Historical Look

Fiscal year	Positions in Annual Salary Ordinance (ASO)	Vacancies compared to ASO
FY 23-24	107	11
FY 22-23	105	16
FY 21-22	98	22
FY 20-21	97	18
FY 19-20	99	9

SINCE



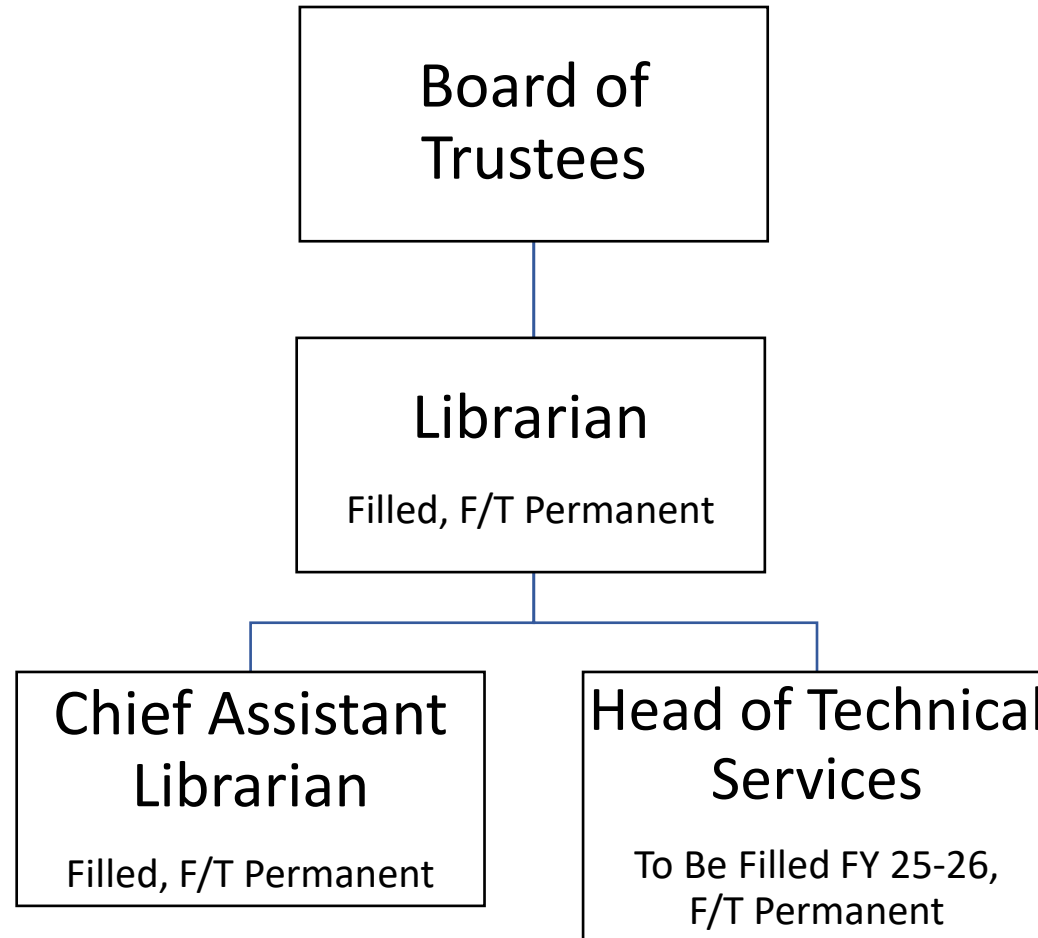
1870

SAN FRANCISCO
LAW LIBRARY

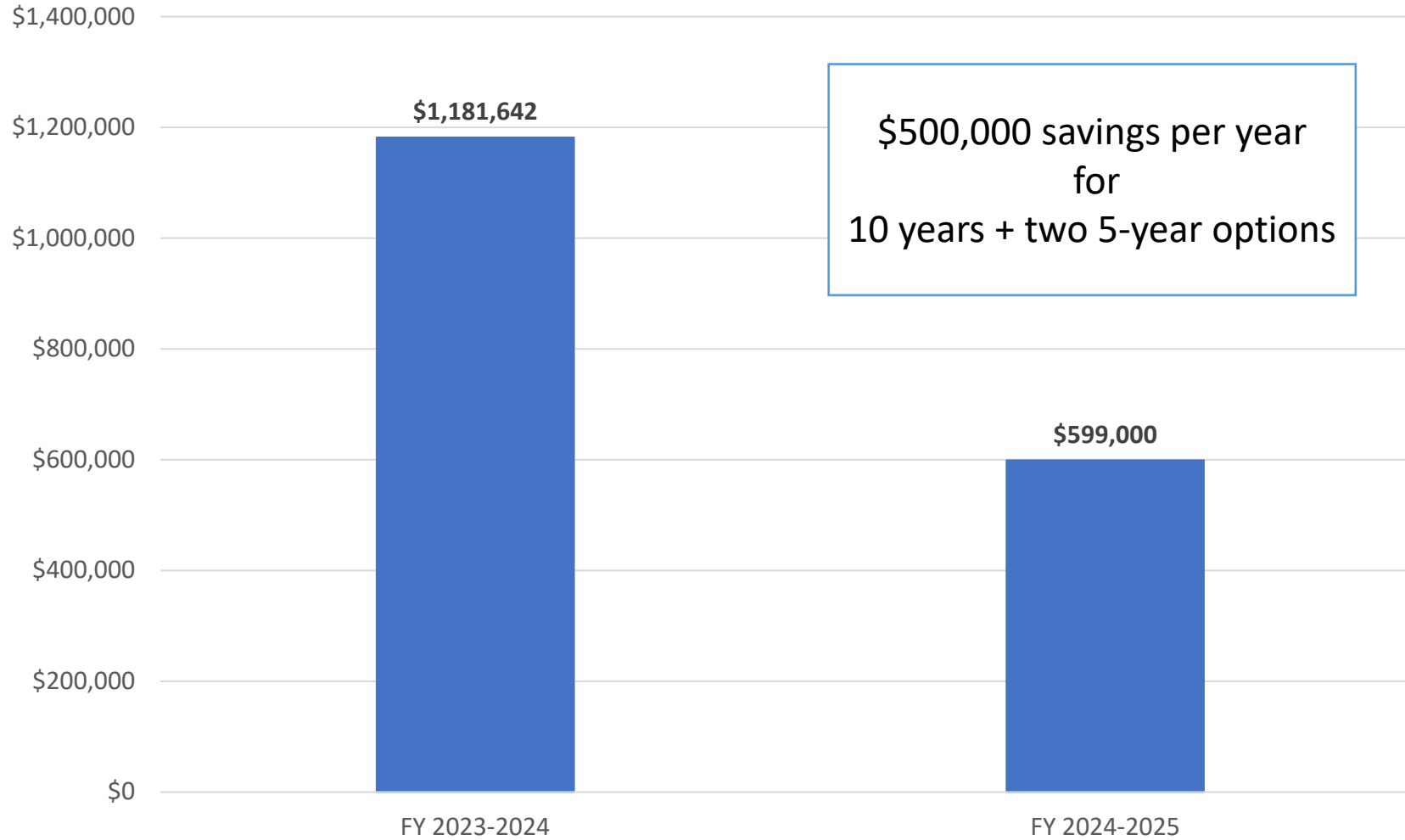
Providing the judiciary, the public, the bar, and city, county, and state officials free access and use of legal reference materials in order that they may conduct their legal affairs and preserve their legal rights.

<https://sf.gov/sflawlibrary>

ORGANIZATIONAL STRUCTURE: LAW LIBRARY



SFLL LEASE RENEWAL



SFLL ORGANIZATION

Pre-COVID-19

City-Funded Positions	Library-Funded Positions
Law Librarian	Reference Librarian 1
Chief Assistant Law Librarian	Reference Librarian 2
<i>Head of Technical Services (currently unfilled)</i>	Reference Librarian 3
	Reference Librarian 4
	Reference Librarian 5
	Technical Assistant
	Stacks Manager
	Cataloger (PT)
	Bookkeeper (PT)

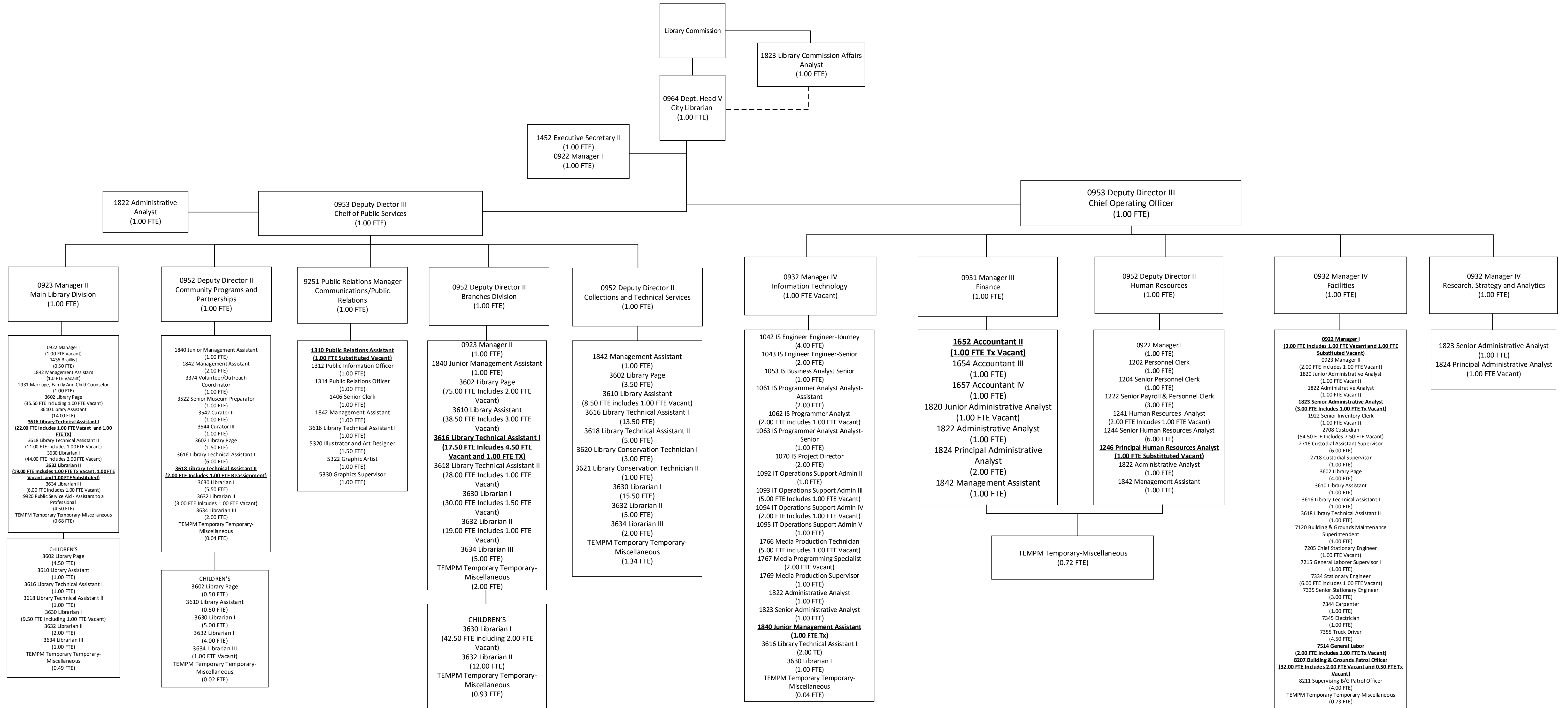
Post-COVID-19

City-Funded Positions	Library-Funded Positions
Law Librarian	Reference Librarian 1
Chief Assistant Law Librarian	Reference Librarian 2
<i>Head of Technical Services (currently unfilled)</i>	Reference Librarian 3
	Library Assistant 1
	Library Assistant 2
	Technical Assistant
	Cataloger (PT)
	Bookkeeper (PT)

FREE LEGAL INFORMATION SERVICES



San Francisco Public Library Organization Chart





SAN FRANCISCO PUBLIC LIBRARY

Fiscal Year 25 & 26 Proposed Budget

SF Board of Supervisors Budget & Appropriations Committee
May 15, 2024

San Francisco Public Library

Vision 2030



Vision

A democratic, equitable and vibrant San Francisco for everyone

Mission

Connect our diverse communities to learning, opportunities and each other

Values

Well-being • Community • Equity • Collaboration • Exploration

Strategic Priorities



Literacy Champion

Cultivate the critical understanding necessary for meaningful participation in society through immersive and varied learning activities.



Cultural Amplifier

Facilitate cultural experiences that celebrate and deepen understanding of the diverse communities of San Francisco.



Community Catalyzer

Foster experiences both within and beyond the Library that create and strengthen social connections.



Thoughtful Navigator

Serve as a caring and knowledgeable gateway, helping people find and use library, community and city resources to realize their goals.



Resource Provider

Offer experiences, guidance and resources that support basic needs, encourage personal growth and enrich life in San Francisco.



Read Our New Strategic Plan
on.sfpl.org/strategicplan



San Francisco Public Library



Budget Overview

Self Funded Department

- FY 25: \$188.0M
- FY 26: \$189.8M

Meeting our Mission

Empowering Individuals

Enriching Community

Transforming Lives

Note: Budget as of May 9, 2024



Young boy perusing titles at the ribbon cutting event for the new SFPL Book Stop located in the resident lounge of the Hunters View public housing complex.

Budget Sources



Source Type	FY 24 Approved Budget	FY25 Proposed Budget	FY26 Proposed Budget
Library Preservation (LPF)	\$182.31M	\$185.16M	\$189.10M
LPF Fund Balance	\$06.04M	\$2.17M	\$00.00M
Library Fees	\$0.18M	\$0.18M	\$0.18M
Misc.			
Annual Sources	\$0.58M	\$0.37M	\$0.37M
Bequests	\$1.12M	\$0.12M	\$0.12M
Total	\$190.23M	\$188.00M	\$189.76M

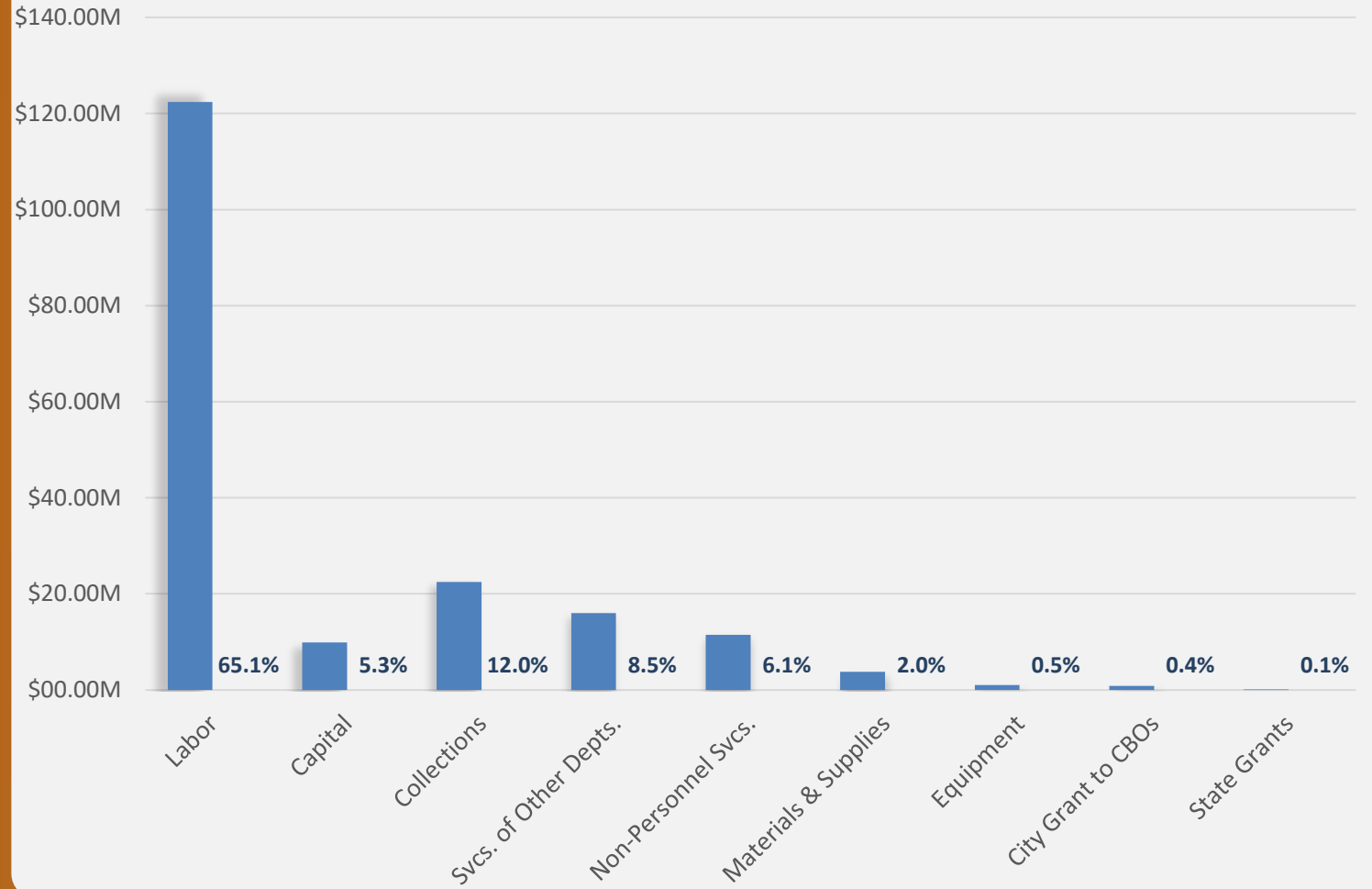


Budget Uses by Type

SFPL Budgets by Use Type	FY24 Approved Budget	FY25 Proposed Budget	FY26 Proposed Budget
Labor	\$113.50M	\$122.41M	\$127.12M
Capital	\$32.60M	\$9.87M	\$7.10M
Collections	\$22.39M	\$22.49M	\$22.49M
Svcs. of Other Depts.	\$14.78M	\$16.01M	\$16.43M
Non-Personnel Svcs.	\$10.60M	\$11.48M	\$10.58M
Materials & Supplies	\$3.83M	\$3.79M	\$3.79M
Equipment	\$0.98M	\$1.01M	\$0.85M
City Grant to CBOs	\$0.65M	\$0.83M	\$0.85M
State Grants	\$0.11M	\$0.11M	\$0.11M
Reserve	\$0.00M	\$0.00M	\$0.46M
Total	\$199.43M	\$188.00M	\$189.76M

Capital includes \$4.8M for Ocean View Capital Improvement in FY25 & FY26

FY 25 PROPOSED BUDGET \$188.0M



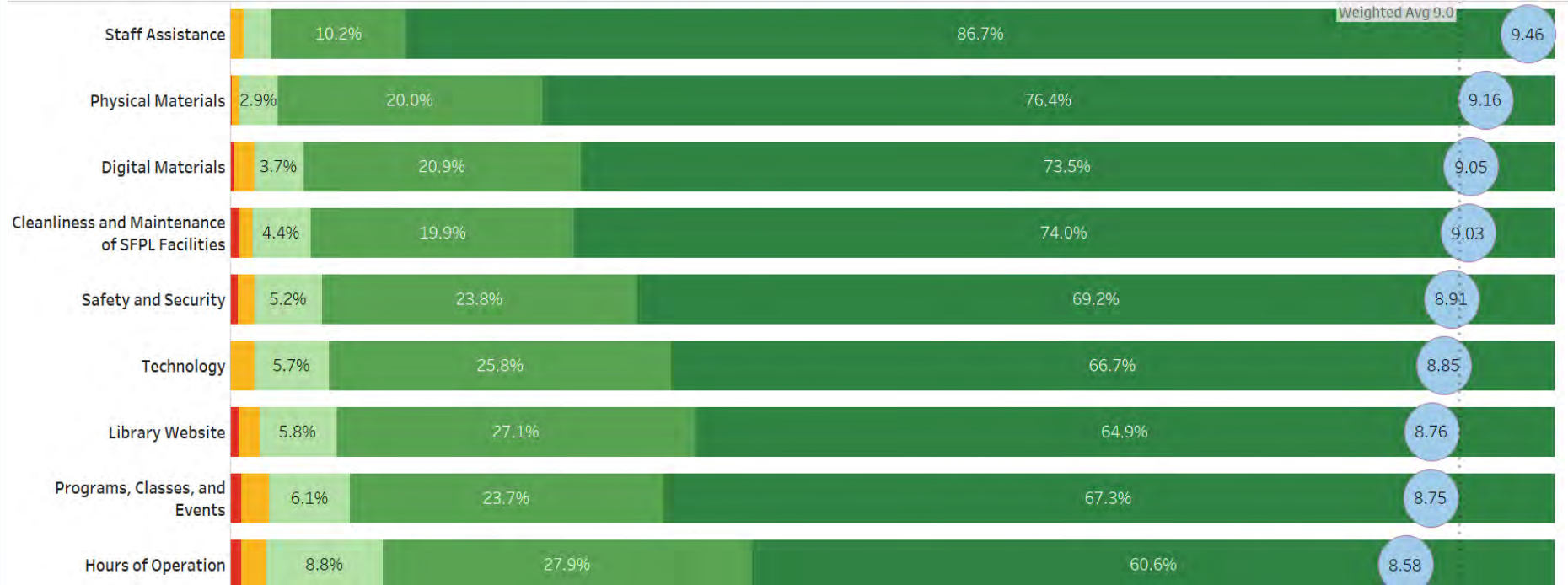
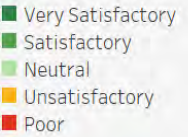


Public Services Performance Measures Report

Patron Satisfaction Survey 4 Month Average Ratings: Dec 2023 – Mar 2024

Satisfaction with SFPL Services

Please rate your satisfaction with the following SFPL services. If you have not used one of the services, please mark "N/A"





Thank you

Michael Lambert
City Librarian
San Francisco Public Library



Department Group Code	Position Number	Position Fill Status	Position Job Code	Position Title	Employee Appointment Type	Position Schedule
LIB	01015343	FILLED	0119	Commissioner 16.700c, No Pay	ELC	Full-Time
LIB	01015343	FILLED	0119	Commissioner 16.700c, No Pay	ELC	Full-Time
LIB	01015343	FILLED	0119	Commissioner 16.700c, No Pay	PEX	Full-Time
LIB	01015343	FILLED	0119	Commissioner 16.700c, No Pay	PEX	Full-Time
LIB	01015343	FILLED	0119	Commissioner 16.700c, No Pay	PEX	Full-Time
LIB	01015343	FILLED	0119	Commissioner 16.700c, No Pay	PEX	Full-Time
LIB	01015343	FILLED	0119	Commissioner 16.700c, No Pay	PEX	Full-Time
LIB	01136765	FILLED	0923	Manager II	PEX	Full-Time
LIB	01148518	FILLED	0932	Manager IV	TEX	As Needed
LIB	01088465	FILLED	0952	Dep Dir II	PEX	Full-Time
LIB	01113815	FILLED	0952	Dep Dir II	PEX	Full-Time
LIB	01113816	FILLED	0952	Dep Dir II	PEX	Full-Time
LIB	01114341	FILLED	0952	Dep Dir II	PEX	Full-Time
LIB	01085486	FILLED	0953	Dep Dir III	PEX	Full-Time
LIB	01123584	FILLED	0953	Dep Dir III	PEX	Full-Time
LIB	01079142	FILLED	0964	Dept Head IV	PEX	Full-Time
LIB	01043519	FILLED	1070	IS Project Director	PEX	Full-Time
LIB	01156260	FILLED	1093	IT Operations Support Admn III	TEX	As Needed
LIB	01156295	FILLED	1406	Senior Clerk	TEX	Full-Time
LIB	01098601	FILLED	1452	Executive Secretary 2	PEX	Full-Time
LIB	01129565	FILLED	1652	Accountant II	TEX	As Needed
LIB	01150614	FILLED	1822	Administrative Analyst	TEX	Full-Time
LIB	01152436	FILLED	1822	Administrative Analyst	TEX	Full-Time
LIB	01154886	FILLED	1822	Administrative Analyst	TEX	Full-Time
LIB	01089985	FILLED	1823	Senior Administrative Analyst	PEX	Full-Time
LIB	01134435	FILLED	1823	Senior Administrative Analyst	TEX	Full-Time
LIB	01150615	FILLED	1823	Senior Administrative Analyst	TEX	Full-Time
LIB	01150242	FILLED	1824	Pr Administrative Analyst	TEX	Full-Time
LIB	01155524	FILLED	1824	Pr Administrative Analyst	TEX	Full-Time
LIB	01124014	FILLED	1922	Senior Inventory Clerk	PEX	Full-Time
LIB	01154759	FILLED	3520	Museum Preparator	TEX	As Needed
LIB	01059753	FILLED	3542	Curator 2	PEX	Full-Time
LIB	01120528	FILLED	3544	Curator 3	PEX	Full-Time
LIB	01075260	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075260	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075260	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075260	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075260	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075260	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075260	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075260	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075260	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075261	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075261	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01075261	FILLED	3630	Librarian 1	TEX	As Needed

LIB	01131010	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01131010	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01131012	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01131012	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01131012	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01140451	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01140451	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01140451	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01140451	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01140452	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01140452	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01140452	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01140452	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01150613	FILLED	3630	Librarian 1	TEX	Full-Time
LIB	01140451	FILLED	3630	Librarian 1	TEX	As Needed
LIB	01154620	FILLED	3634	Librarian 3	TEX	As Needed
LIB	01094320	FILLED	7334	Stationary Engineer	TEX	Full-Time
LIB	01152416	FILLED	7344	Carpenter	TEX	As Needed
LIB	01094624	FILLED	8207	Bldg & Grounds Patrol Officer	TEX	Full-Time
LIB	01153688	FILLED	9920	Health & Safety Associate	TEX	Part-Time
LIB	01153689	FILLED	9920	Health & Safety Associate	TEX	Part-Time
LIB	01153690	FILLED	9920	Health & Safety Associate	TEX	Part-Time
LIB	01153691	FILLED	9920	Health & Safety Associate	TEX	Part-Time



Port of San Francisco Fiscal Year 2024-25 and 2025-26 Biennial Operating and Capital Budgets

Budget and Appropriations

May 15, 2024

Mission and Objectives

Mission

The Port of San Francisco manages the waterfront as the gateway to a world-class city, and advances environmentally and financially sustainable maritime, recreational and economic opportunities to serve the City, Bay Area region, and California.

Objectives

- Economic Recovery
- Equity
- Resilience



Performance Measures

Economic Recovery

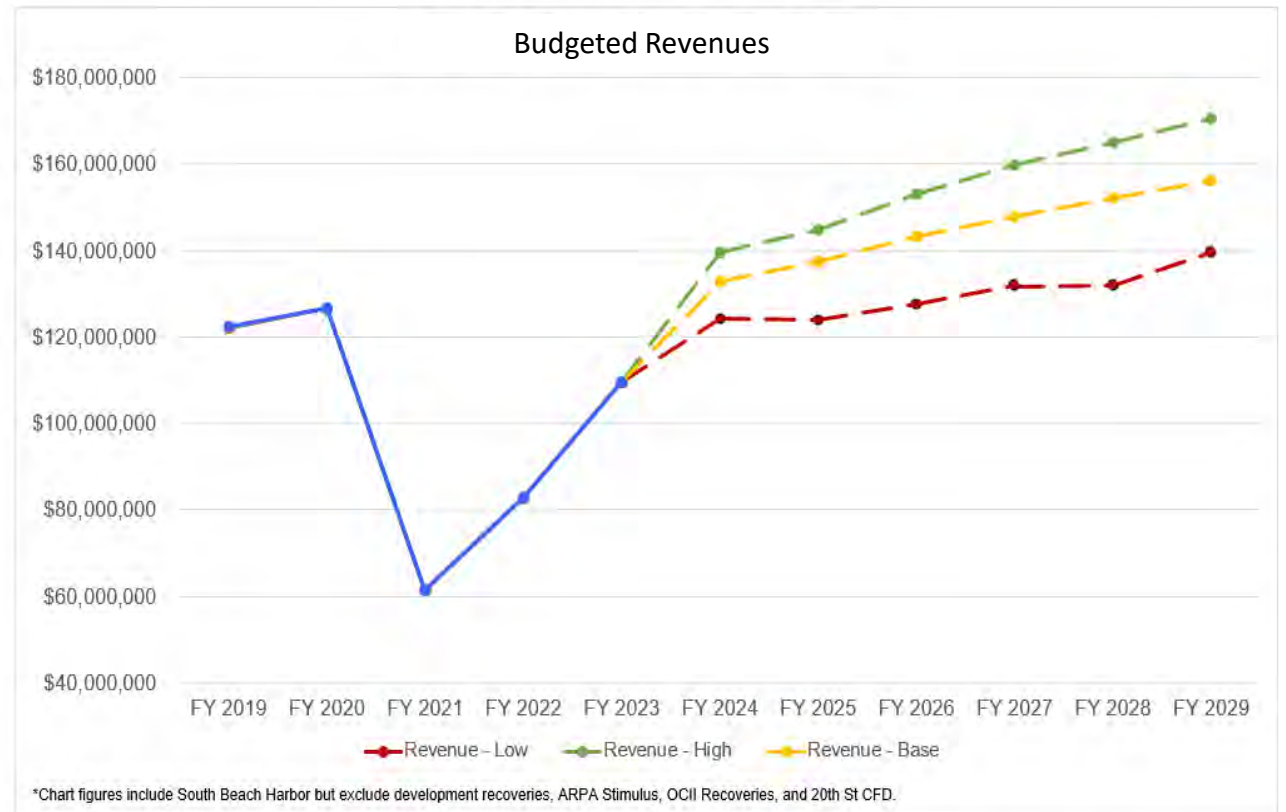
- Revenues: \$128m (above pre—pandemic)
- 10 yr capital need for good repair: \$2.1 billion

Equity

- Staff diversity is increasing
- LBE participation on contracts

Resilience

- Advancing the USACE Draft Plan
- Financing the 35% non-federal match



Budget Allocations



Economic Recovery

- New parking lot management model
- Study for cruise berth electrification
- Security improvement for a safe and clean waterfront

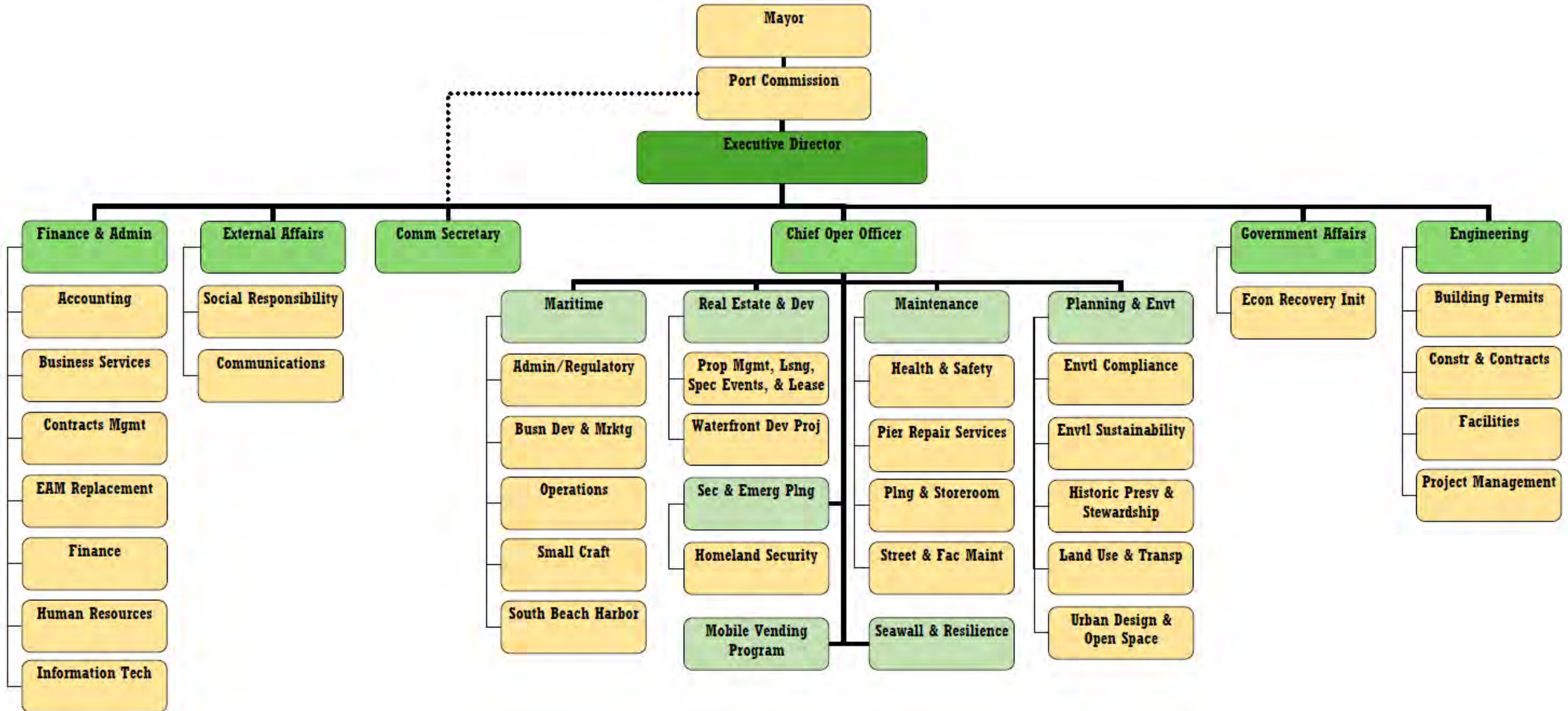
Equity

- Position adjustments to improve promotive pathways, including senior supervisors in crafts
- Increased resources to achieve Racial Equity Action Plan goals

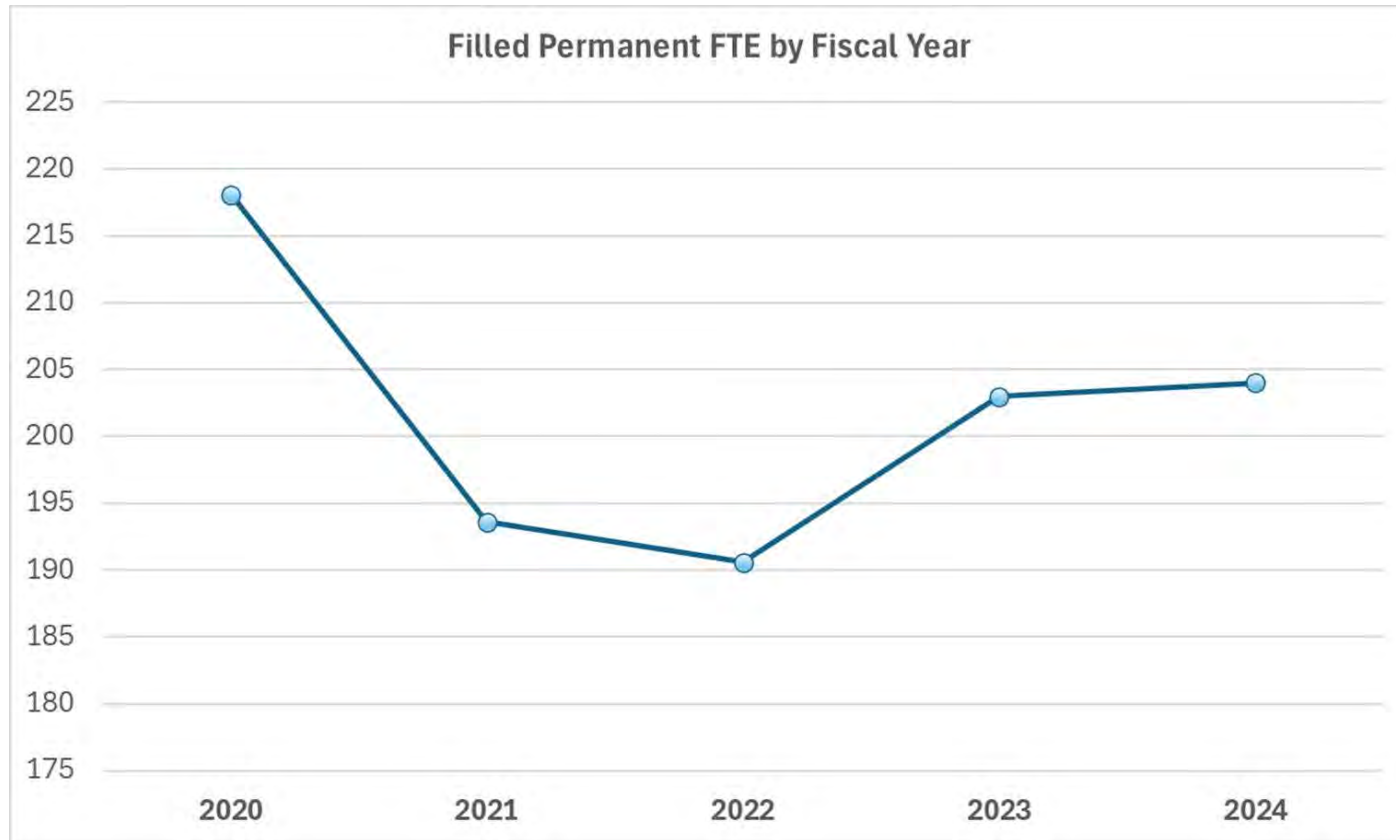
Resilience

- Advancing the USACE Draft Plan
- Financing non-GO bond eligible costs

Organization Chart



Organization Changes



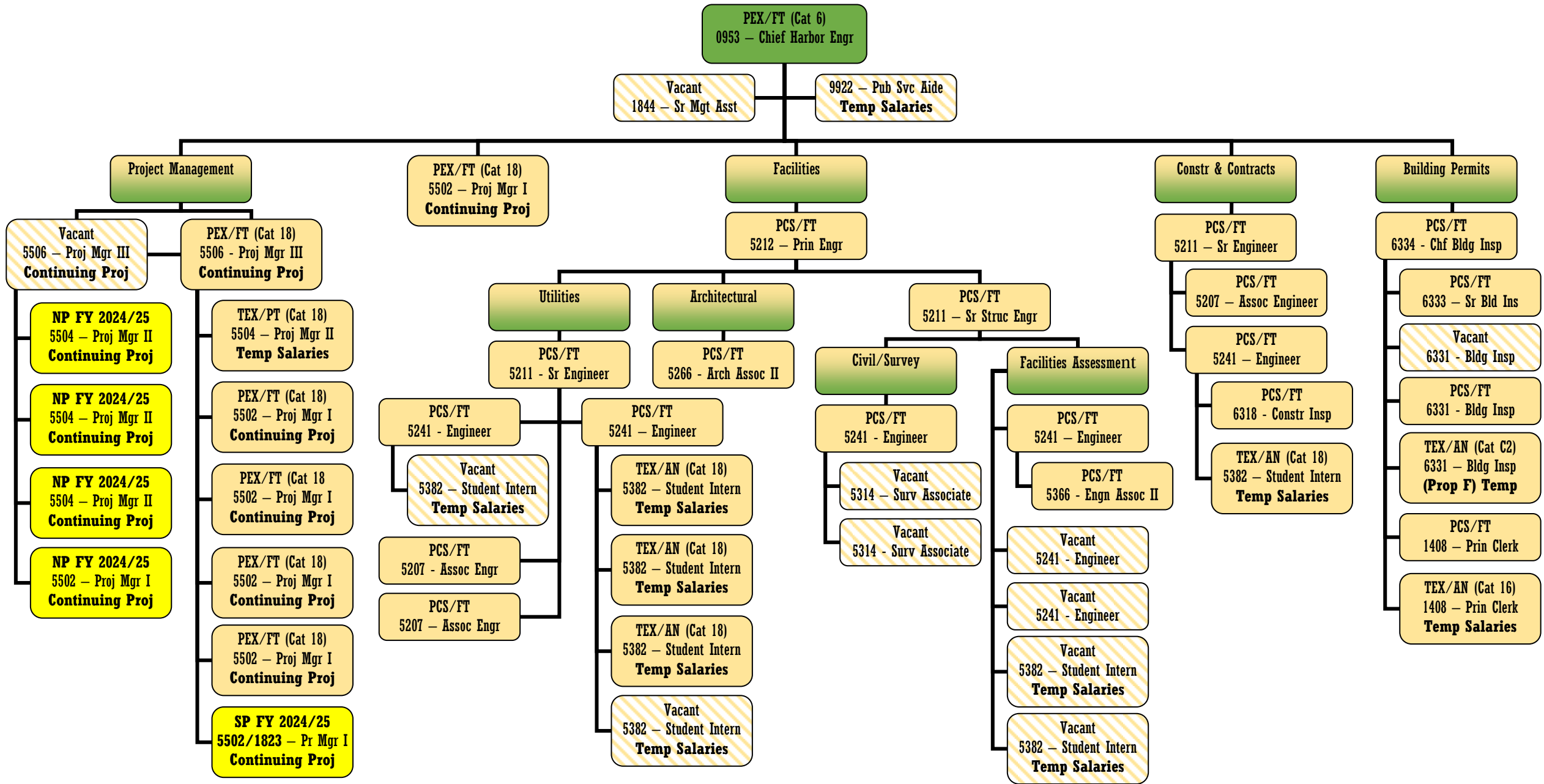
New Sections

- Project Management Office (2018)
- Waterfront Resilience Project (2016)

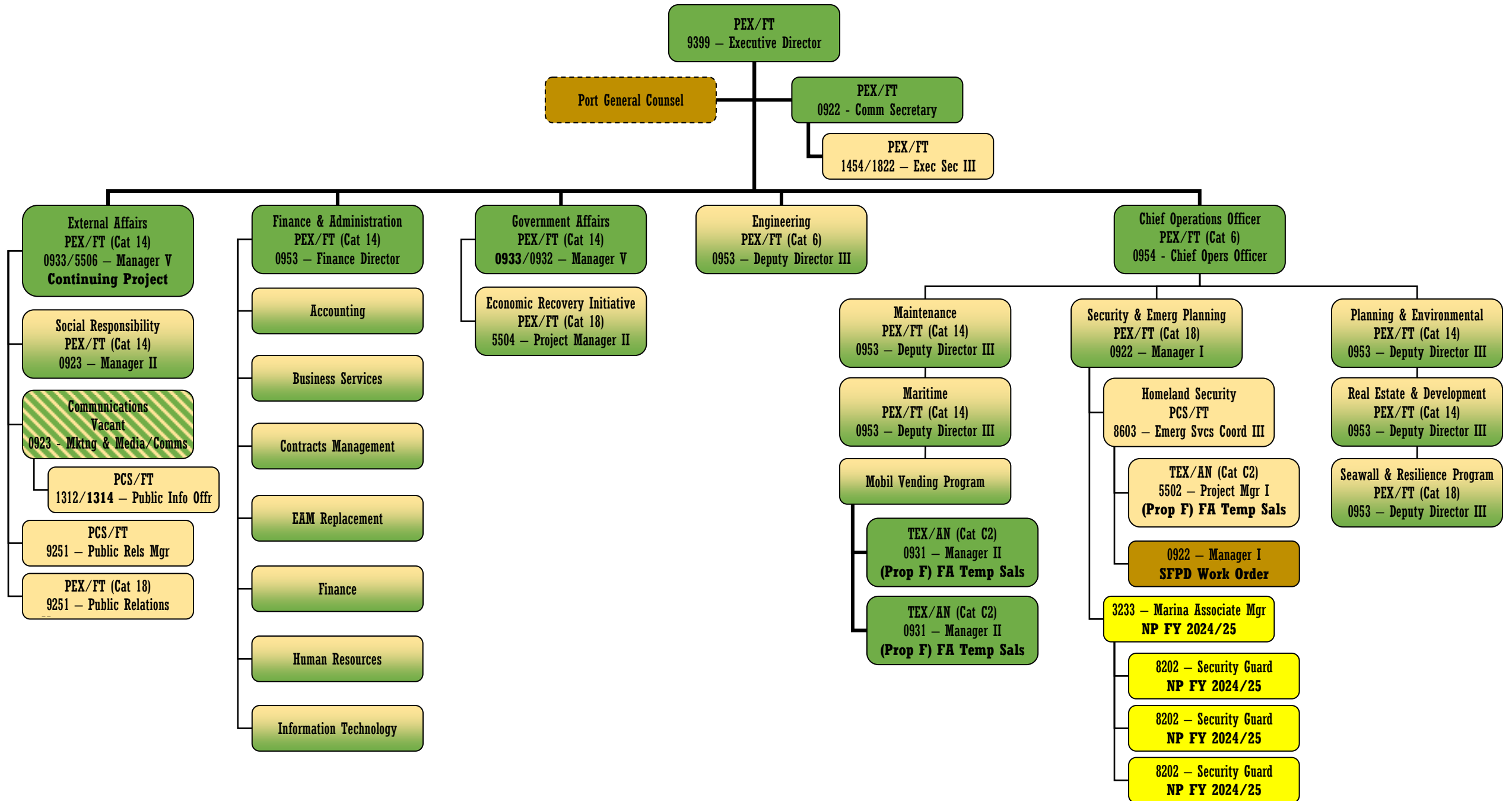
Changes

- Centralized financial analysts (2022)

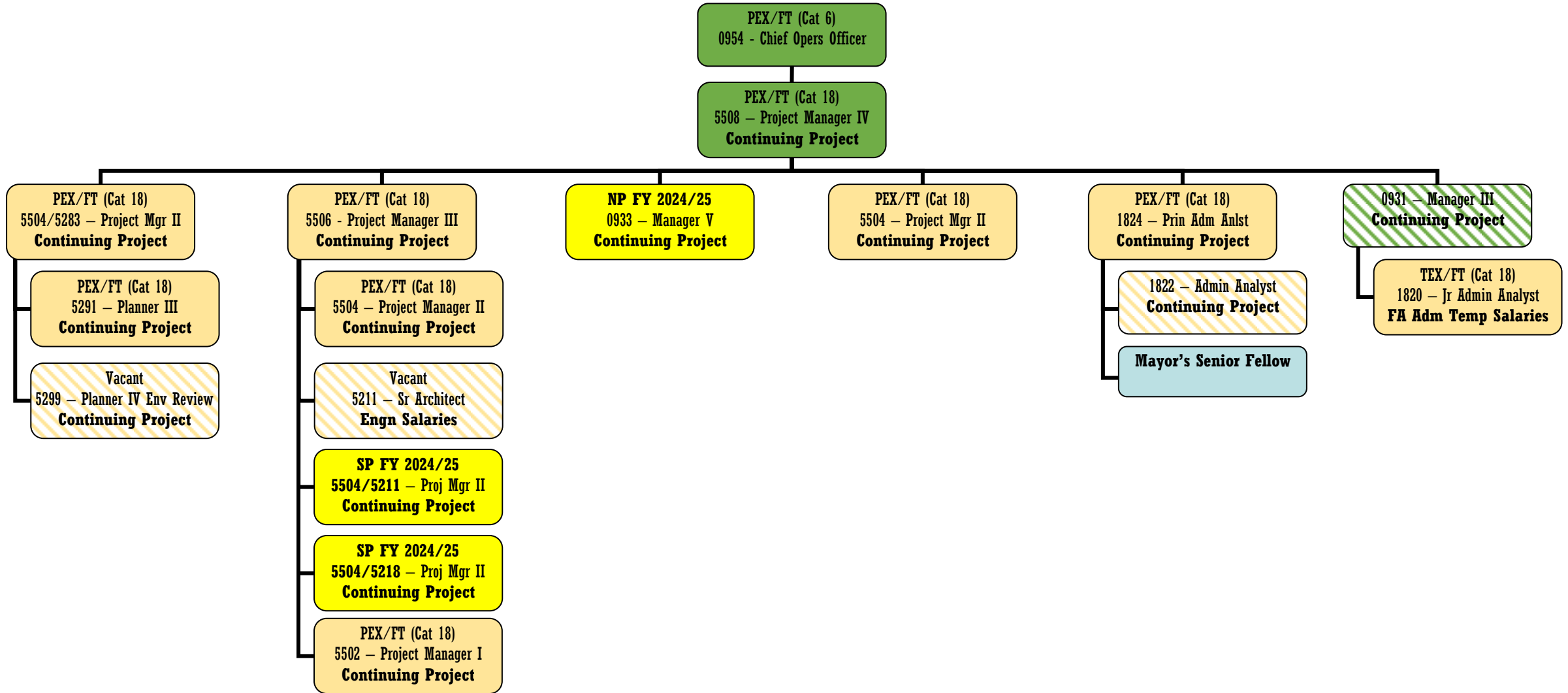
Engineering Division FY 2024/25



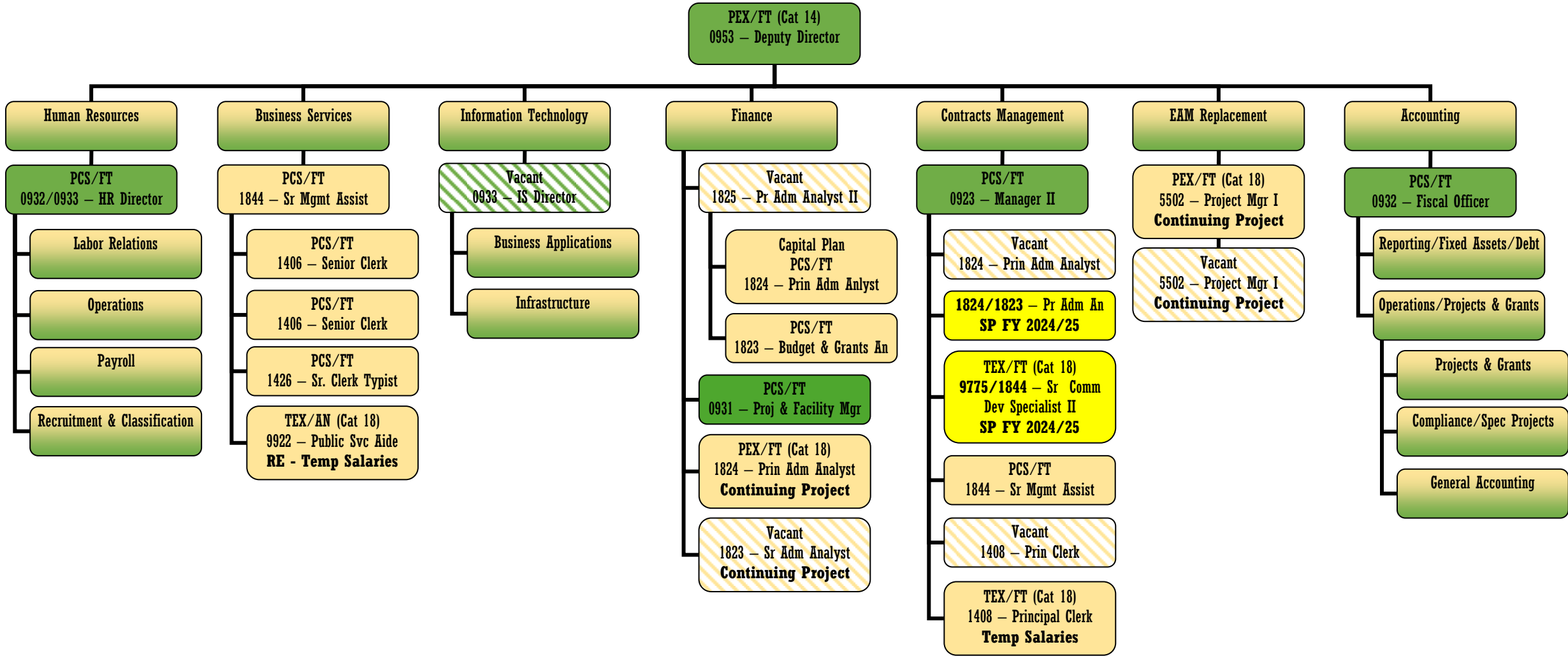
**Executive
Director's Office
FY 2024/25**



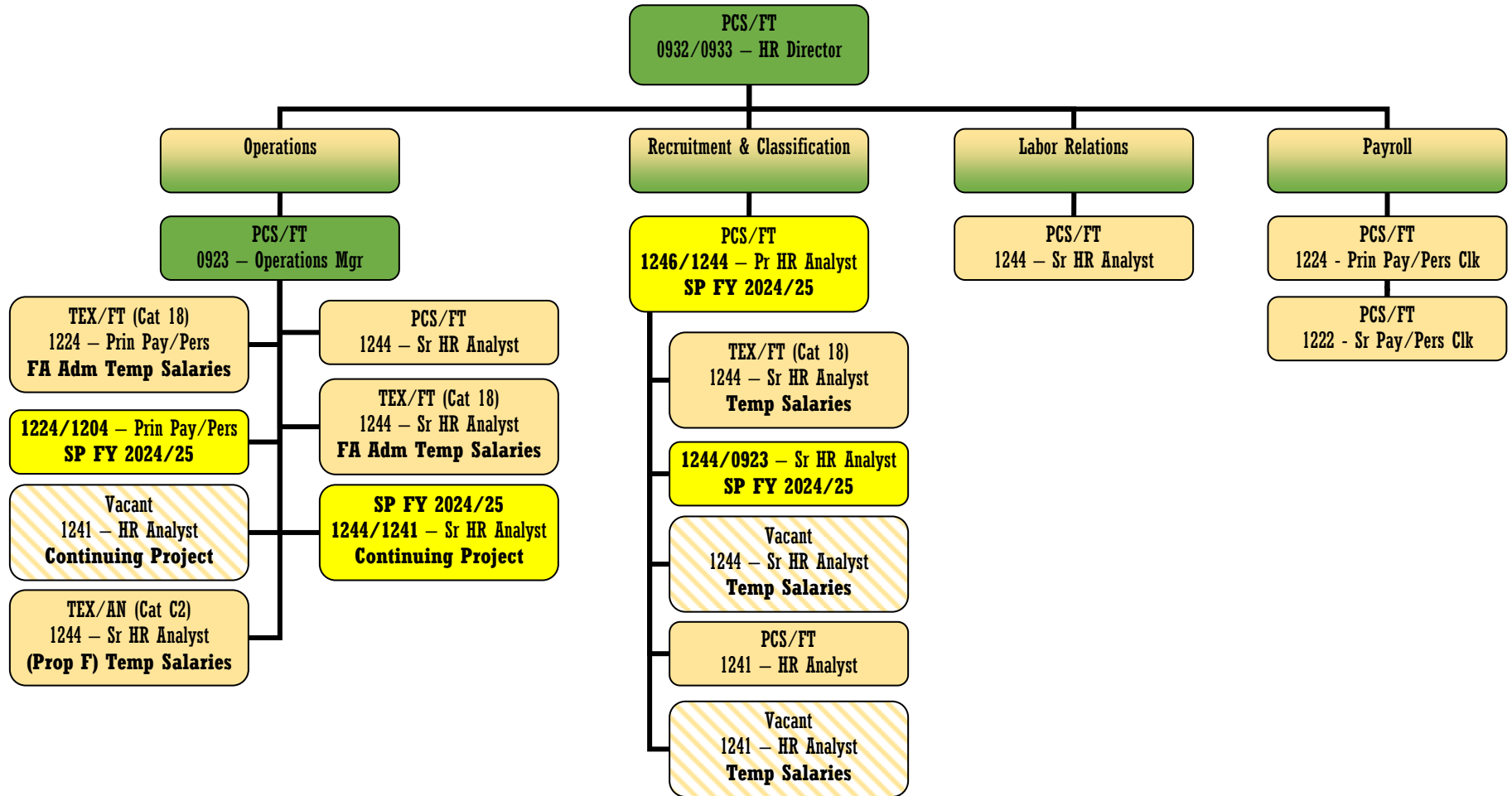
**Executive
Seawall & Resilience Program
FY 2024/25**



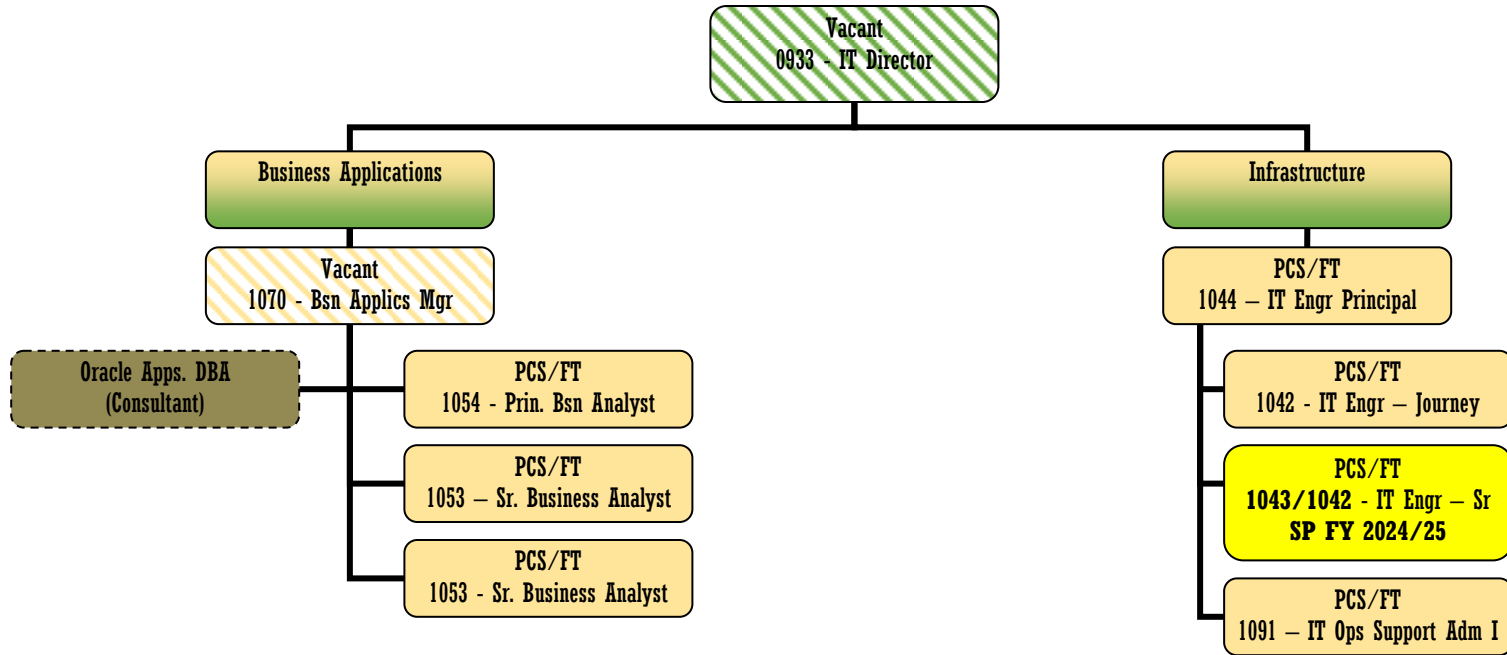
**Finance & Administration
FY 2024/25**



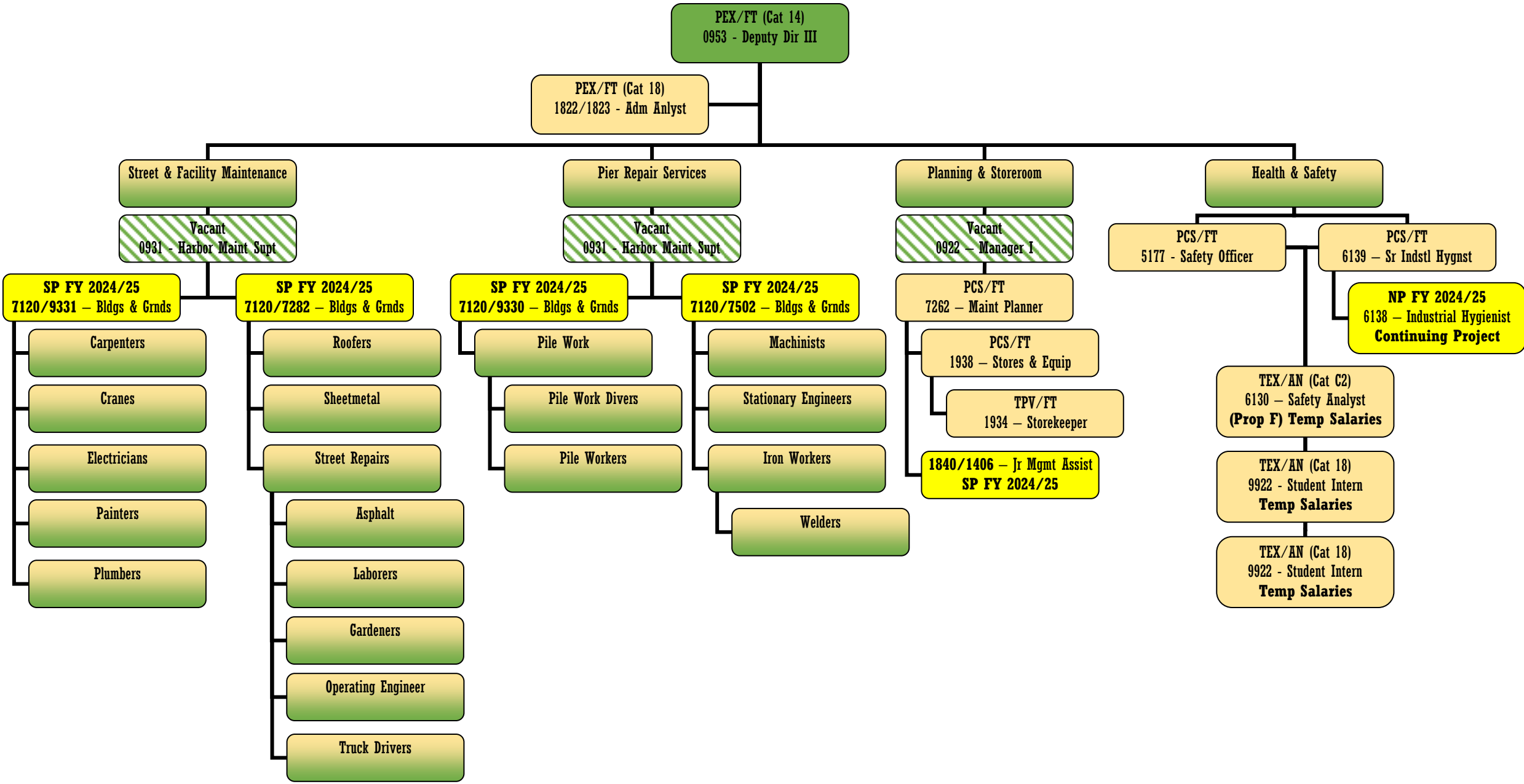
**Finance & Administration
Human Resources Section
FY 2024/25**



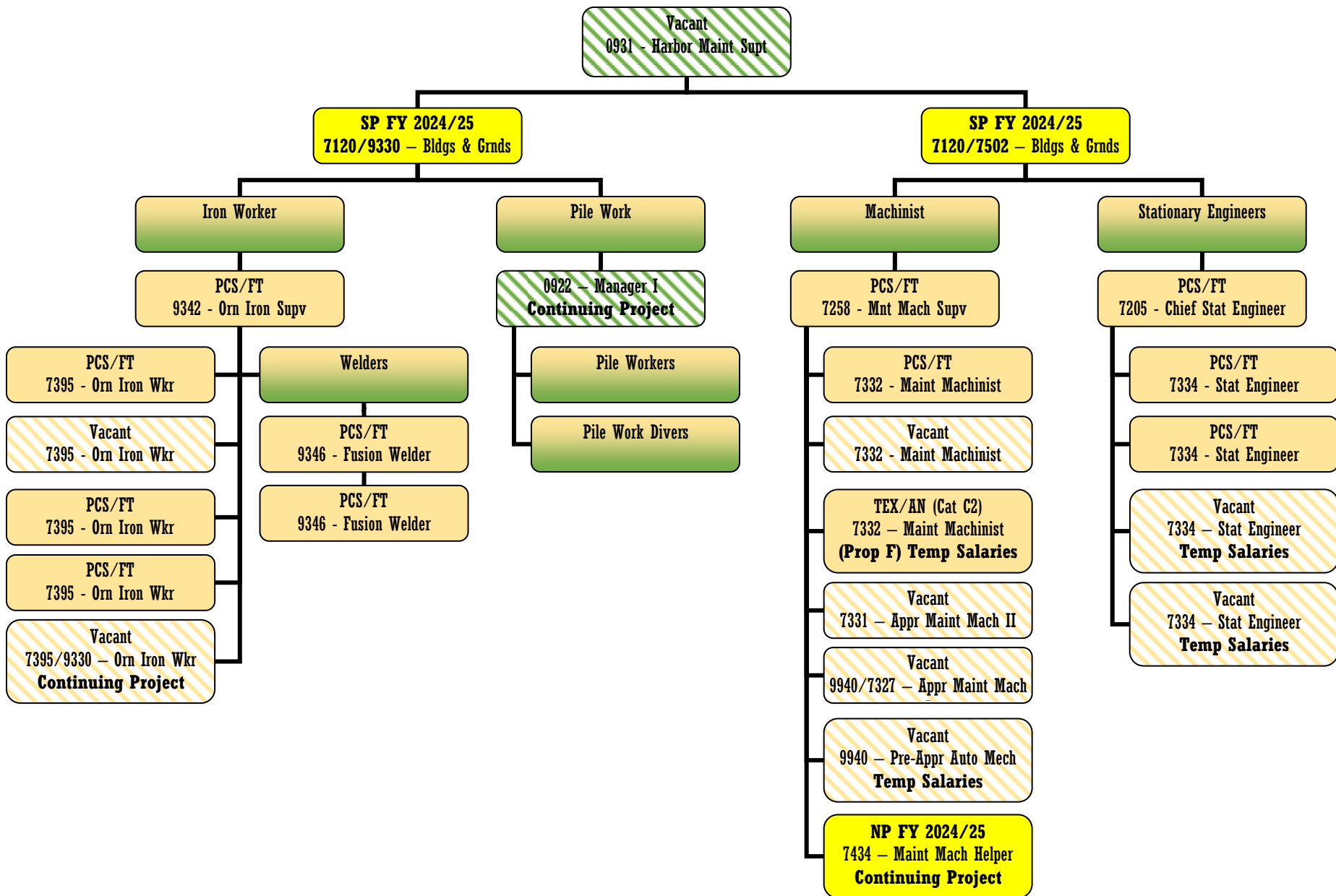
**Finance & Administration
Information Technology Division
FY 2024/25**



**Maintenance Division
FY 2024/25**



Maintenance - Pier Repair Services FY 2024/25



**Maintenance - Pier Repair Services
Pile Workers
FY 2024/25**

Vacant
0931 - Harbor Maint Supt

**SP FY 2024/25
7120/9330 - Bldgs & Grnds**

Vacant
0922 - Manager I
Continuing Project

Pile Workers

PCS/FT
9332 - Piledrvr Supv I

PCS/FT
9331 - Pile Engn Op

PCS/FT
9330 - Pile Worker

Vacant
9330 - Pile Worker

PCS/FT
9330 - Pile Worker

PCS/FT
9330 - Pile Worker

PCS/FT
9330 - Pile Worker

Pile Work Divers

PCS/FT
9332 - Piledrvr Supv I

PCS/FT
9330 - Pile Worker

PCS/FT
9330 - Pile Worker

PCS/FT
9330 - Pile Worker

Pile Workers

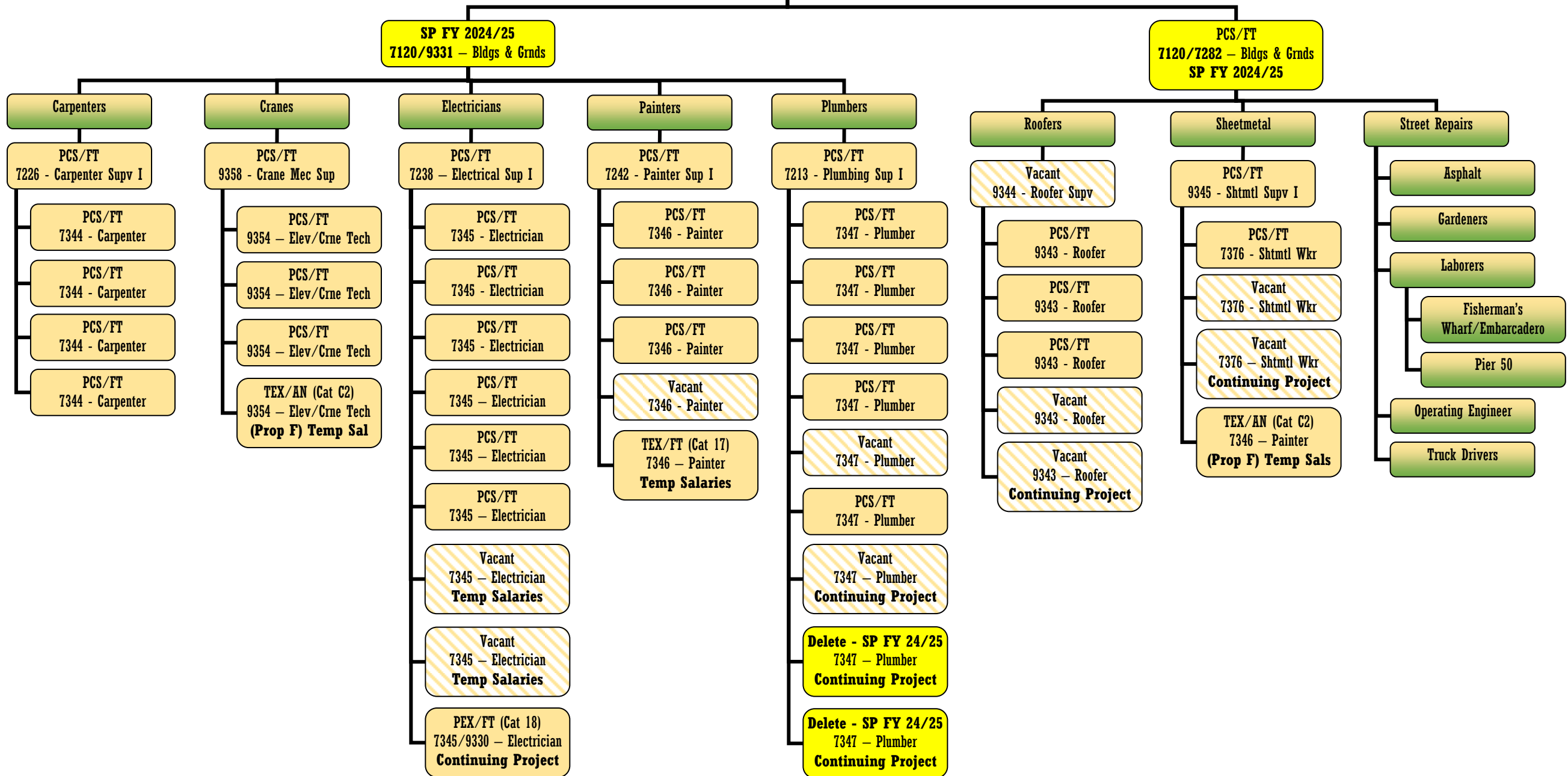
Vacant
9332 - Piledrvr Supv I

PCS/FT
9330 - Pile Worker

PCS/FT
9330 - Pile Worker

Maintenance - Street & Facility FY 2024/25

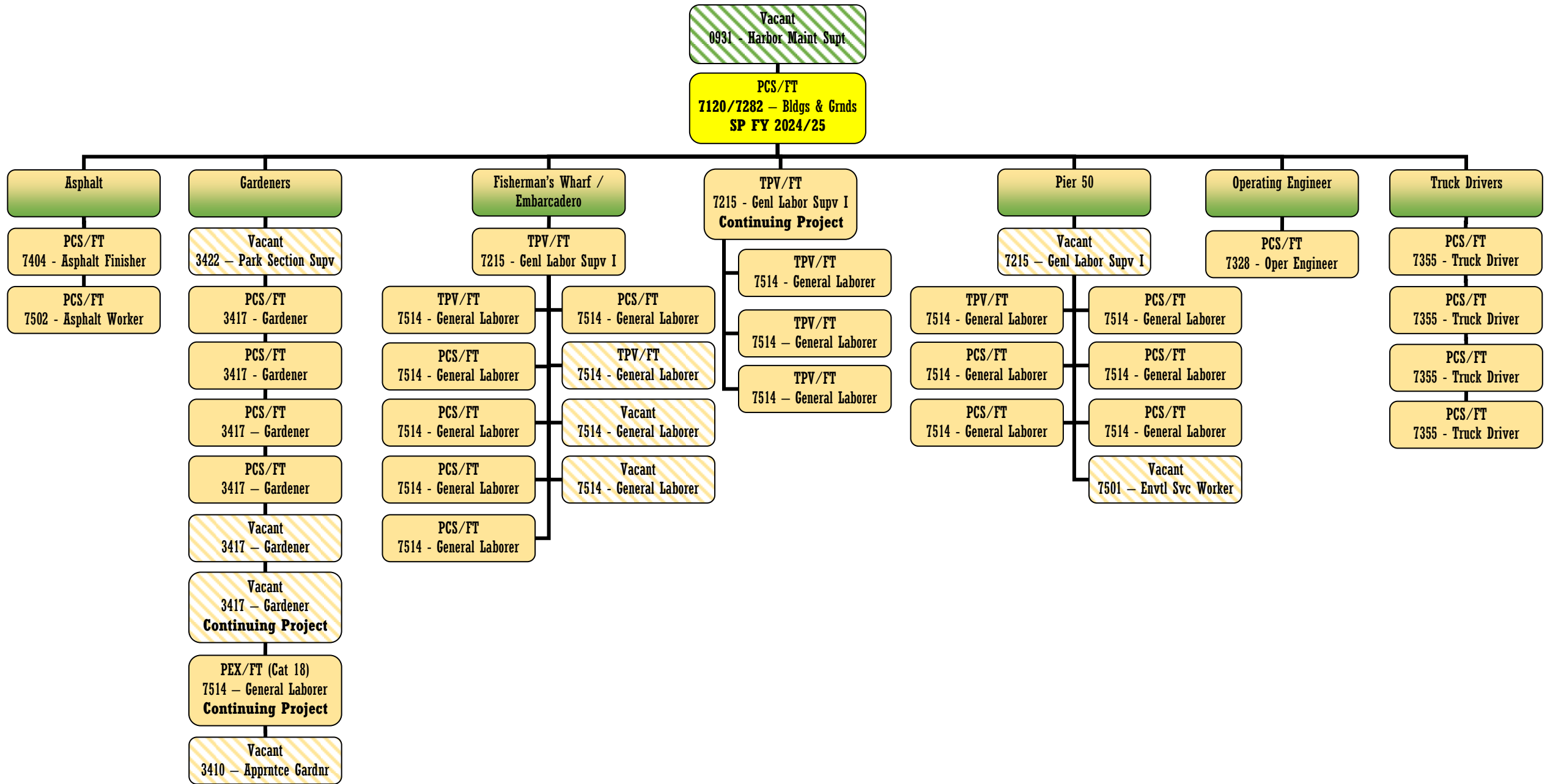
Vacant
0931 - Harbor Maint Supt



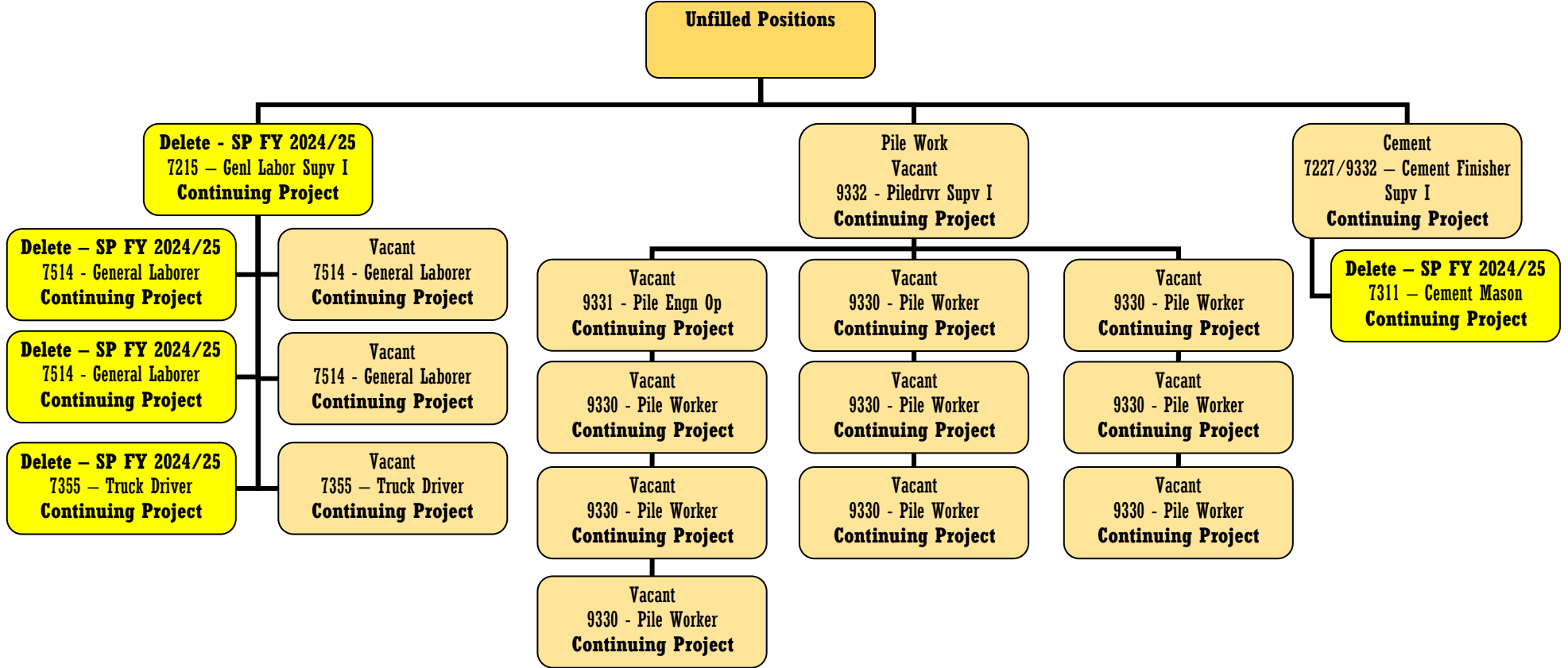
Maintenance - Street & Facility

Street Repairs

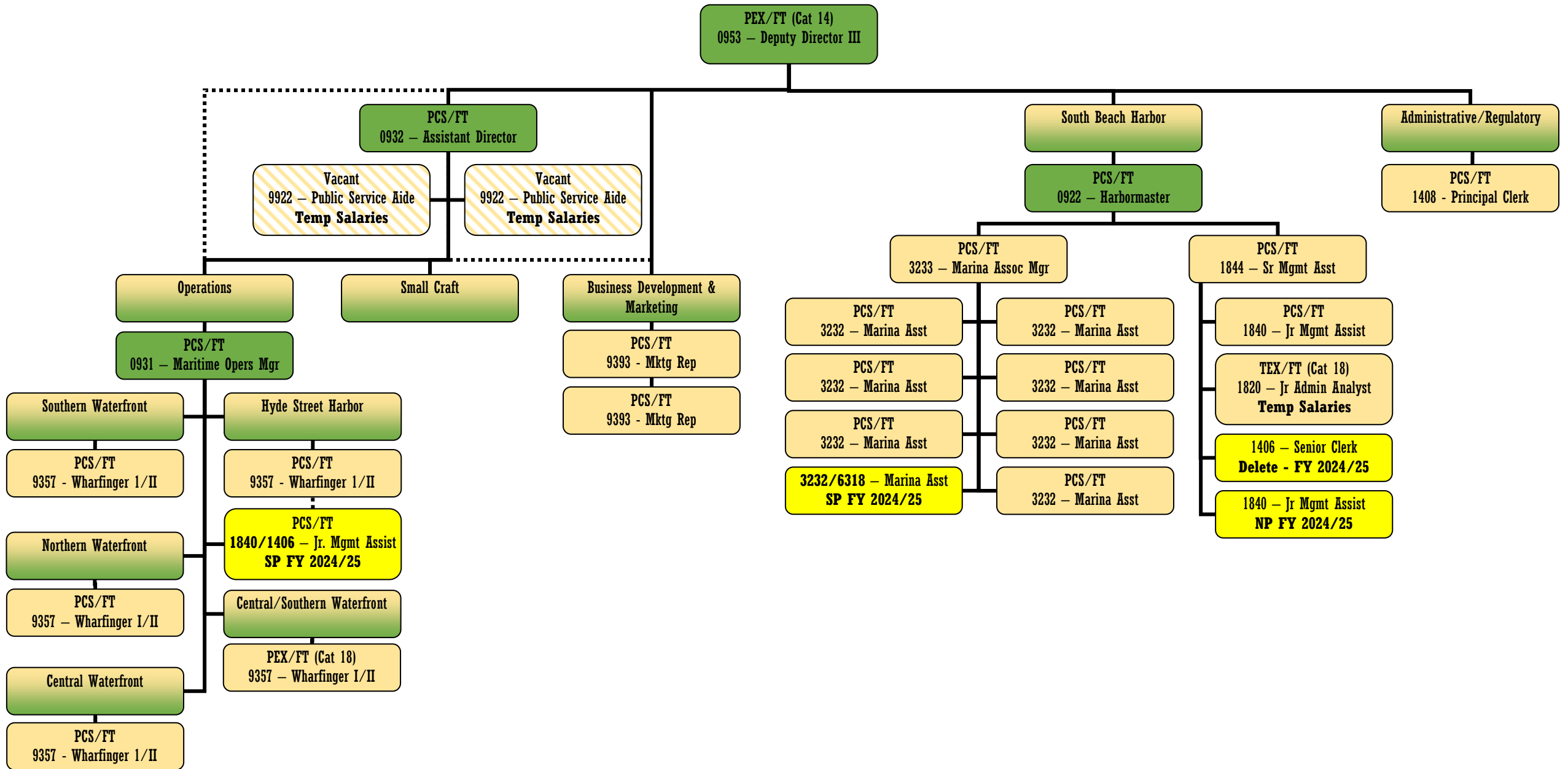
FY 2024/25



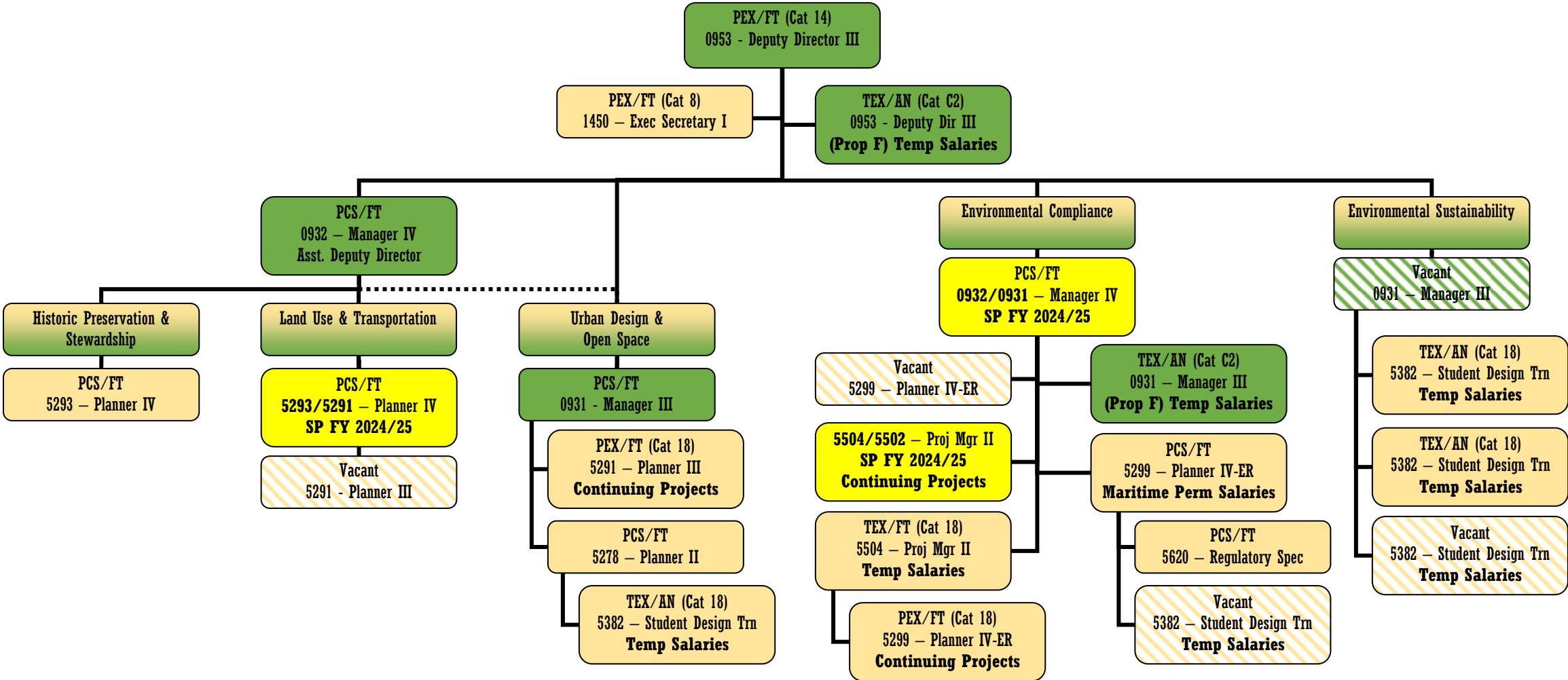
**Maintenance - Unfilled
FY 2024/25**



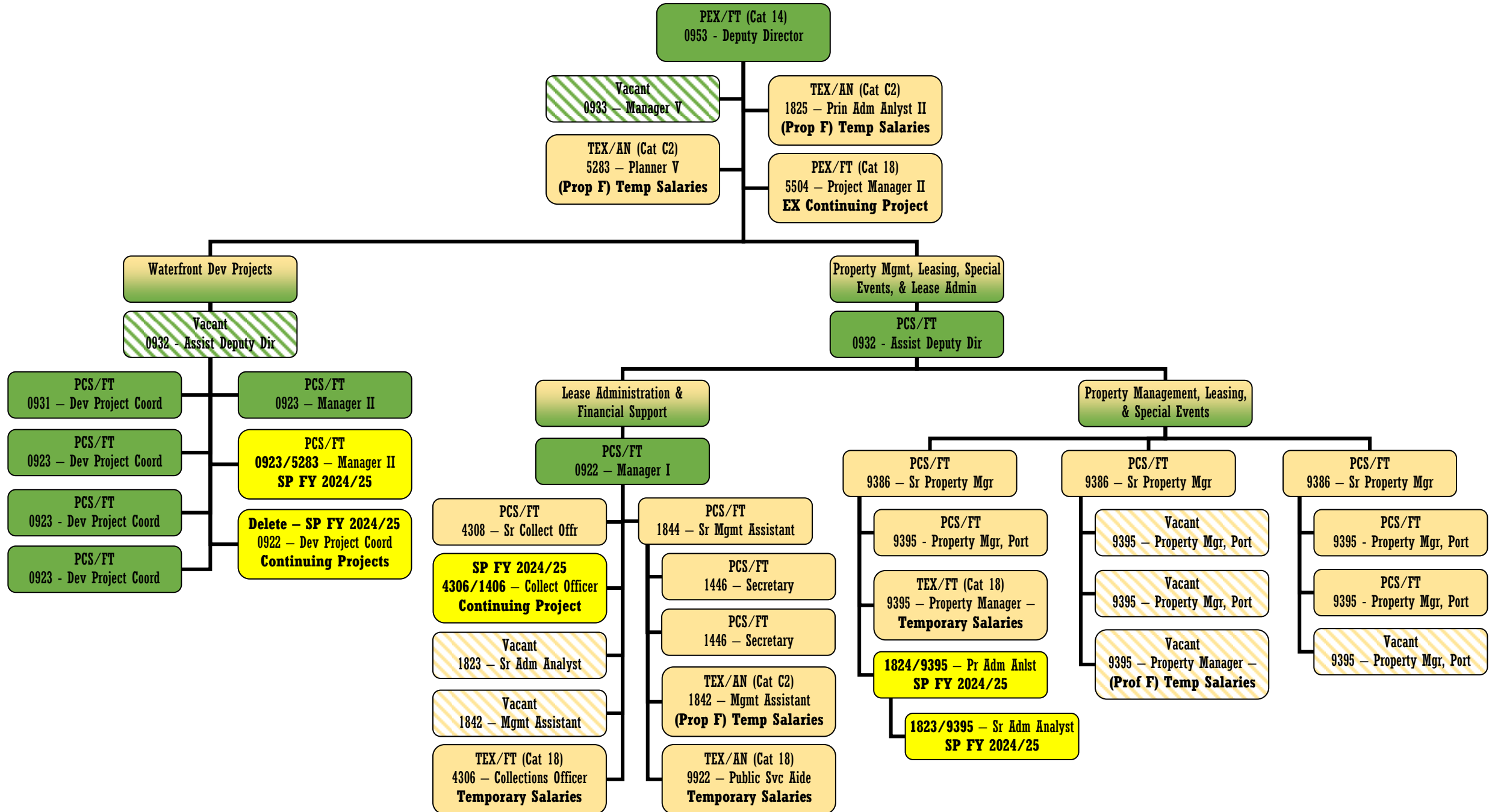
Maritime Division FY 2024/25



Planning & Environment Division FY 2024/25



Real Estate & Development Division FY 2024/25



DIVISION	SECTION	BUDGETED CLASS	WORKING CLASS	TITLE	POSITION	HIRING STATUS	TENTATIVE SWD
Engineering	Administration	0953	0953	Deputy Director III	01100018	Pending requisition approval and job posting	9/3/2024
Engineering	Administration	1844	1844	Sr Management Assistant	01049642	Pending position authority for recruitment in FY 2024/25	n/a
Engineering	Administration	1844	1844	Sr Management Assistant	01151404	Pending requisition approval and DHR referral - will hire from citywide list	6/29/2024
Engineering	Administration	TEMPM	9922	Public Service Aide	01133650	Recruitment on hold.	n/a
Engineering	Building Permits	6331	6331	Building Inspector	01151403	Pending requisition approval and DHR referral - will hire from citywide list	6/29/2024
Engineering	Construction & Contracts	6318	6318	Construction Inspector	01085876	Pending requisition approval and DHR referral - will hire from citywide list	TBD, there is currently no citywide list
Engineering	Construction & Contracts	TEMPM	5382	Student Design Trainee III	01112602	Pending job posting	7/8/2024
Engineering	Facilities	5314	5314	Survey Associate	00902596	Position vacant pending resolution of litigation.	n/a
Engineering	Facilities	5314	5314	Survey Associate	00313730	Position vacant pending resolution of litigation.	n/a
Engineering	Facilities	5241	5241	Engineer	01086340	Pending DHR referral - will hire from citywide list	6/29/2024
Engineering	Facilities	5241	5241	Engineer	01089156	Pending DHR referral - will hire from citywide list	6/29/2024
Engineering	Facilities	TEMPM	5382	Student Design Trainee III	01112602	Pending job posting	7/8/2024
Engineering	Facilities	TEMPM	5382	Student Design Trainee III	01108220	Pending job posting	7/8/2024
Engineering	Project Management	1823	1823	Sr Administrative Analyst	01139679	Pending position authority for recruitment in FY 2024/25	n/a
Engineering	Project Management	5506	5506	Project Manager III	01133190	Pending requisition	7/8/2024
Executive	External Affairs	0923	0923	Manager II	01094469	Pending requisition	n/a
Executive	Legislative Affairs	TEMPM	9922	Public Service Aide	01133650	Recruitment on hold.	n/a
Executive	Seawall & Resilience	0931	0931	Manager III	01151395	Pending requisition approval and DHR referral - will hire from citywide list	n/a
Executive	Seawall & Resilience	1822	1822	Administrative Analyst	01151397	Pending requisition approval and DHR referral - will hire from citywide list	n/a
Executive	Seawall & Resilience	5211	5211	Senior Architect	01086786	Pending requisition approval and DHR referral - will hire from citywide list	n/a
Executive	Seawall & Resilience	5211	5211	Senior Engineer	01148899	Pending requisition approval and DHR referral - will hire from citywide list	n/a
Executive	Seawall & Resilience	5218	5218	Structural Engineer	01146950	Pending requisition approval and DHR referral - will hire from citywide list	n/a
Executive	Seawall & Resilience	5299	5299	Planner IV - Environmental Review	01139676	Pending requisition approval and DHR referral - will hire from citywide list	n/a
Executive	Seawall & Resilience	TEMPM	0922	Manager I	01156370	Pending requisition approval and appointment processing.	5/28/2024
Executive	Seawall & Resilience	TEMPM	0933	Manager V	01154370	Job currently posted, will close on 5/20/24.	7/8/2024
Finance & Administration	Accounting	1657	1657	Accountant IV	01146944	Pending job posting	7/8/2024
Finance & Administration	Accounting	1632	1632	Sr Account Clerk	00502146	Pending requisition approval and DHR referral - will hire from citywide list	6/29/2024
Finance & Administration	Accounting	1652	1652	Accountant II	01046111	Pending new 1649 Accountant Intern Program	TBD
Finance & Administration	Contracts Management	1408	1408	Principal Clerk	01120145	Pending requisition approval and DHR referral - will hire from citywide list	6/29/2024
Finance & Administration	Contracts Management	1823	1824	Prin Administrative Analyst	01045330	Pending position authority for recruitment in FY 2024/25	n/a
Finance & Administration	Contracts Management	1824	1824	Prin Administrative Analyst	01013369	Recruitment in progress.	6/10/2024

Finance & Administration	EAM Replacement	5502	5502	Project Manager I	01139669	Pending job posting	n/a
Finance & Administration	Finance	0923	0923	Manager II	01123028	Pending position authority for recruitment in FY 2024/25	n/a
Finance & Administration	Finance	1823	1823	Sr Administrative Analyst	01146945	Pending requisition approval and DHR referral - will hire from citywide list	n/a
Finance & Administration	Finance	1825	1825	Prin Administrative Analyst II	01109654	Pending requisition approval and DHR referral - will hire from citywide list	n/a
Finance & Administration	Human Resources	TEMPM	1244	Sr. Human Resources Analyst	01156371	Pending requisition approval and job posting	7/8/2024
Finance & Administration	Human Resources	1204	1204	Sr Personnel Clerk	01071053	Pending position authority for recruitment in FY 2024/25	n/a
Finance & Administration	Human Resources	1241	1241	Human Resources Analyst	01151396	Pending position authority for recruitment in FY 2024/25	n/a
Finance & Administration	Human Resources	1241	1241	Human Resources Analyst	01146934	Pending job posting	n/a
Finance & Administration	Human Resources	TEMPM	1241	Human Resources Analyst	01150336	Pending job posting	n/a
Finance & Administration	Information Technology	1070	1070	IT Project Director	01113073	Pending requisition approval and job posting	7/8/2024
Finance & Administration	Information Technology	0933	0933	Manager V	01098926	Pending requisition approval and job posting	7/8/2024
Maintenance	Administration	TEMPM	0931	Manager III	01156038	Pending requisition approval and job posting	7/8/2024
Maintenance	Health & Safety	TEMPM	6138	Industrial Hygienist	01155502	Pending requisition approval and job posting	7/8/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker - Divers	01055721	Pending requisition approval and job posting	8/5/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker - Divers	01001103	Pending requisition approval and job posting	8/5/2024
Maintenance	Pier Repair Services	7395	7395	Ornamental Iron Worker	01055356	Pending job posting	7/8/2024
Maintenance	Pier Repair Services	7395	7395	Ornamental Iron Worker	01054397	Pending job posting	n/a
Maintenance	Pier Repair Services	9330	7395	Ornamental Iron Worker	01127238	Recruitment in progress.	6/29/2024
Maintenance	Pier Repair Services	TEMPM	7395	Ornamental Iron Worker	01156171	Recruitment in progress.	6/29/2024
Maintenance	Pier Repair Services	TEMPM	7395	Ornamental Iron Worker	01156172	Recruitment in progress.	6/29/2024
Maintenance	Pier Repair Services	7327	9940	Pre-Apprentice Automotive Mechanic	01139660	Pending apprenticeship Rotation from MTA	n/a
Maintenance	Pier Repair Services	7331	7331	Apprentice Maintenance Machinist II	01139661	Pending apprenticeship Rotation from MTA	n/a
Maintenance	Pier Repair Services	7332	7332	Maintenance Machinist	01109693	Pending requisition approval and job posting	8/5/2024
Maintenance	Pier Repair Services	TEMPM	9940	Pre-Apprentice Automotive Mechanic	01136263	Pending apprenticeship Rotation from MTA	n/a
Maintenance	Pier Repair Services	0922	0922	Manager I	01135140	Pending requisition approval and job posting	n/a
Maintenance	Pier Repair Services	0931	0931	Manager III	01089157	Pending position authority for recruitment in FY 2024/25	n/a
Maintenance	Pier Repair Services	9330	9330	Pile Worker	01125659	Pending requisition approval and job posting	8/5/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker	01136035	Pending job posting	8/5/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker	01136032	Pending requisition approval and job posting	8/5/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker	01136037	Pending requisition approval and job posting	8/5/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker	01136031	Pending requisition approval and job posting	8/5/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker	01136043	Pending requisition approval and job posting	8/5/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker	01049649	Pending job posting	8/5/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker	01136036	Pending job posting	8/5/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker	01136033	Pending job posting	8/5/2024
Maintenance	Pier Repair Services	9330	9330	Pile Worker	01084688	Pending job posting	8/5/2024
Maintenance	Pier Repair Services	9331	9331	Piledriver Engine Operator	01060412	Pending position authority for recruitment in FY 2024/25	n/a
Maintenance	Pier Repair Services	9331	9331	Piledriver Engine Operator	01125660	Pending job posting	8/5/2024
Maintenance	Pier Repair Services	9332	9332	Piledriver Supervisor I	01111377	Recruitment in progress.	7/8/2024
Maintenance	Pier Repair Services	9332	9332	Piledriver Supervisor I	01123873	Recruitment in progress.	7/8/2024
Maintenance	Pier Repair Services	TEMPM	9330	Pile Worker	01155503	Pending requisition approval and job posting	8/5/2024
Maintenance	Planning & Storeroom	0922	0922	Manager I	01010716	Recruitment in progress.	7/8/2024
Maintenance	Planning & Storeroom	1406	1406	Senior Clerk	01122183	Pending position authority for recruitment in FY 2024/25	n/a

Maintenance	Street & Facility	7502	7502	Asphalt Worker	01122189	Pending position authority for recruitment in FY 2024/25	n/a
Maintenance	Street & Facility	TEMPM	7342	Locksmith	01122195	Pending position authority for recruitment in FY 2024/25	n/a
Maintenance	Street & Facility	9332	7227	Cement Finisher Supervisor I	01136209	Pending position authority for recruitment in FY 2024/25	n/a
Maintenance	Street & Facility	3410	3410	Apprentice Gardener	01151402	Pending position authority for recruitment in FY 2024/25	n/a
Maintenance	Street & Facility	3417	3417	Gardener	01154861	Pending DHR referral - will hire from citywide list	6/29/2024
Maintenance	Street & Facility	3417	3417	Gardener	01146941	Pending DHR referral - will hire from citywide list	6/29/2024
Maintenance	Street & Facility	3422	3422	Park Section Supervisor	01111993	Pending requisition approval and job posting	7/8/2024
Maintenance	Street & Facility	7347	3417	Gardener	01136880	Pending job posting	7/8/2024
Maintenance	Street & Facility	7215	7215	General Laborer Supervisor I	01128989	Pending requisition approval and job posting	TBD
Maintenance	Street & Facility	7355	7355	Truck Driver	01146935	Pending position authority for recruitment in FY 2024/25	n/a
Maintenance	Street & Facility	7501	7501	General Laborer Apprentice	01151405	Pending position authority for recruitment in FY 2024/25	n/a
Maintenance	Street & Facility	7514	7514	General Laborer	1099362	Pending requisition approval and job posting	TBD
Maintenance	Street & Facility	7514	7514	General Laborer	01095225	Pending requisition approval and job posting	TBD
Maintenance	Street & Facility	7514	7514	General Laborer	1146937	Pending citywide list; DPW currently working on CBT exam	TBD
Maintenance	Street & Facility	7514	7514	General Laborer	01146940	Pending requisition approval and job posting	TBD
Maintenance	Street & Facility	7514	7514	General Laborer	00601733	Pending citywide list; DPW currently working on CBT exam	TBD
Maintenance	Street & Facility	7346	7346	Painter	01046431	Recruitment in progress.	6/29/2024
Maintenance	Street & Facility	TEMPM	7346	Painter	01153898	Recruitment in progress.	6/29/2024
Maintenance	Street & Facility	7347	7347	Plumber	00501152	Pending requisition and DHR referral	6/29/2024
Maintenance	Street & Facility	9343	9343	Roofer	01061964	Pending requisition and DHR referral	TBD, there is currently no citywide list
Maintenance	Street & Facility	9343	9343	Roofer	01136244	Pending requisition and DHR referral	TBD, there is currently no citywide list
Maintenance	Street & Facility	9344	9344	Roofer Supervisor I	00310072	Pending job posting	8/5/2024
Maintenance	Street & Facility	7376	7376	Sheet Metal Worker	01076003	Pending requisition and DHR referral	n/a
Maintenance	Street & Facility	7376	7376	Sheet Metal Worker	01136884	Pending requisition and DHR referral	n/a
Maintenance	Street & Facility	0931	0931	Manager III	01112434	Pending requisition and job posting	n/a
Maintenance	Street & Facility	7355	7355	Truck Driver	01122950	Pending job posting	7/8/2024
Maritime	Administration	TEMPM	9922	Public Service Aide	01113328	Pending job posting	n/a
Maritime	Administration	TEMPM	9922	Public Service Aide	01113328	Pending job posting	n/a
Maritime	Operations	9357	9357	Wharfinger I/II	01116195	Pending requisition and appointment processing	n/a
Maritime	South Beach Harbor	1406	1406	Senior Clerk	01127850	Pending position authority for recruitment in FY 2024/25	n/a
Maritime	South Beach Harbor	3232	3232	Marina Assistant	01129998	Pending job posting	n/a
Planning & Environment	Environmental Compliance	5299	5299	Planner IV - Environmental Review	01113586	Pending requisition and job posting	n/a
Planning & Environment	Environmental Compliance	5502	5502	Project Manager I	01139667	Pending position authority for recruitment in FY 2024/25	n/a
Planning & Environment	Environmental Compliance	TEMPM	5382	Student Design Trainee III	01126608	Recruitment completed	5/28/2024
Planning & Environment	Environmental Sustainability	0931	0931	Manager III	01110793	Pending appointment processing	6/10/2024

Planning & Environment	Land Use & Transportation	5291	5291	Planner III	01122186	Pending DHR referral - will hire from citywide list	6/29/2024
Planning & Environment	Urban Design & Open Space	TEMPM	5382	Student Design Trainee III	01126608	Recruitment completed	5/28/2024
Real Estate & Development	Administration	0933	0933	Manager V	01146987	Pending position authority for recruitment in FY 2024/25	n/a
Real Estate & Development	Lease Administration & Financial Support	1406	1406	Senior Clerk	01151400	Pending position authority for recruitment in FY 2024/25	n/a
Real Estate & Development	Lease Administration & Financial Support	1823	1823	Sr Administrative Analyst	01099859	Recruitment in progress.	7/8/2024
Real Estate & Development	Lease Administration & Financial Support	1842	1842	Management Assistant	01082754	Pending requisition and DHR referral	6/29/2024
Real Estate & Development	Property Management, Leasing & Special Events	9395	1823	Sr. Administrative Analyst	01061915	Recruitment in progress.	8/5/2024
Real Estate & Development	Property Management, Leasing & Special Events	9395	9395	Property Manager, Port	01151406	Recruitment in progress.	8/5/2024
Real Estate & Development	Property Management, Leasing & Special Events	9395	9395	Property Manager, Port	01083689	Recruitment in progress.	8/5/2024
Real Estate & Development	Property Management, Leasing & Special Events	9395	9395	Property Manager, Port	01129277	Recruitment in progress.	8/5/2024
Real Estate & Development	Property Management, Leasing & Special Events	9395	9395	Property Manager, Port	01098249	Recruitment in progress.	8/5/2024
Real Estate & Development	Property Management, Leasing & Special Events	TEMPM	9395	Property Manager, Port	01109881	Recruitment in progress.	5/28/2024
Real Estate & Development	Waterfront Dev Projects	0932	0932	Manager IV	01089629	Pending requisition and job posting	8/5/2024



SFMTA

San Francisco Municipal Transportation Agency

FY 24-25 & FY 25-26 MTA Budget

Jeffrey Tumlin

Director of Transportation

May 15, 2024

Mission, Vision, Values

Mission: We connect San Francisco through a safe, equitable and sustainable transportation system.

Vision: A city of diverse and vibrant neighborhoods seamlessly connected by safe, reliable, affordable transportation for all.

Values: Trust, equity, respect, inclusivity, integrity, economic vitality, environmental stewardship



The SFMTA budget pays for ...



72 MUNI LINES



BUSES AND LRVS



CABLE CARS



2,500 MUNI DRIVERS



PARATRANSIT



CROSSING GUARDS



STREET DESIGN



TAXIS



BIKESHARE



TRAFFIC SIGNALS



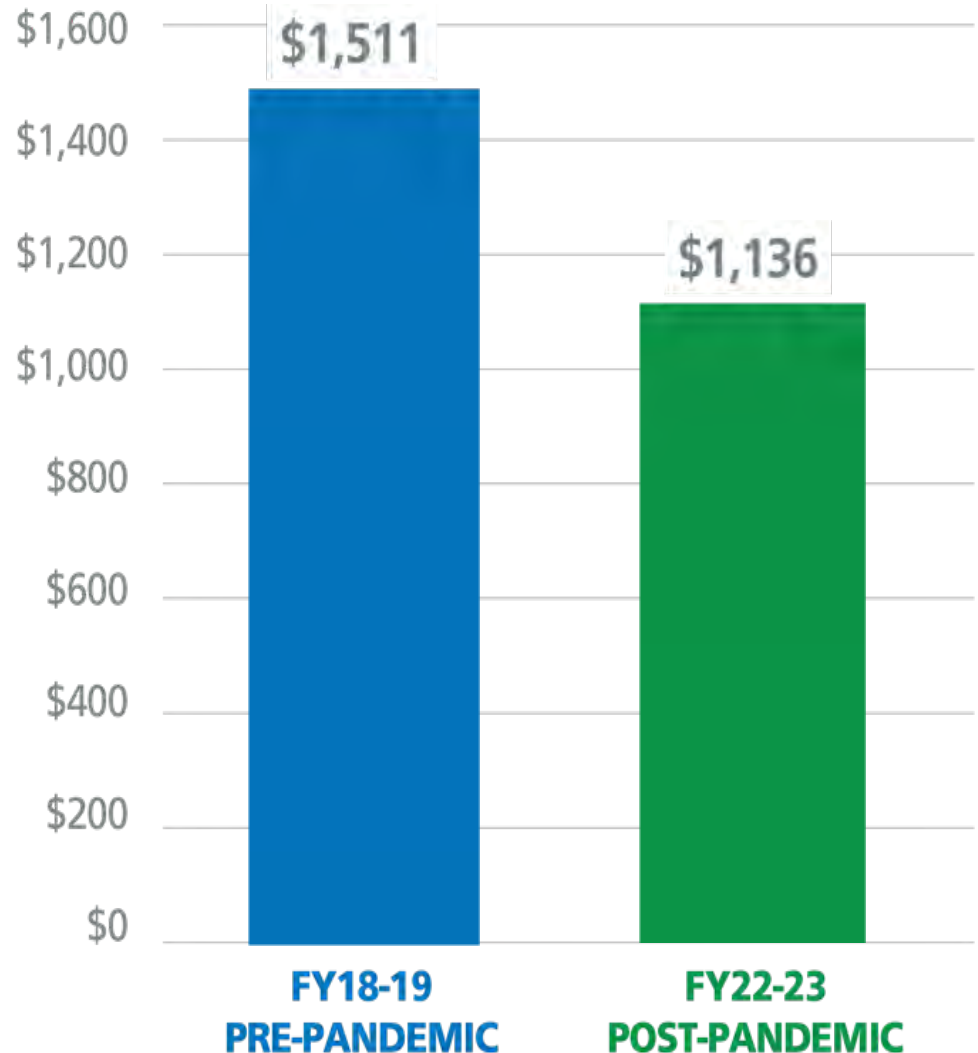
STREET SAFETY



TRANSIT INFRASTRUCTURE

Budget Context

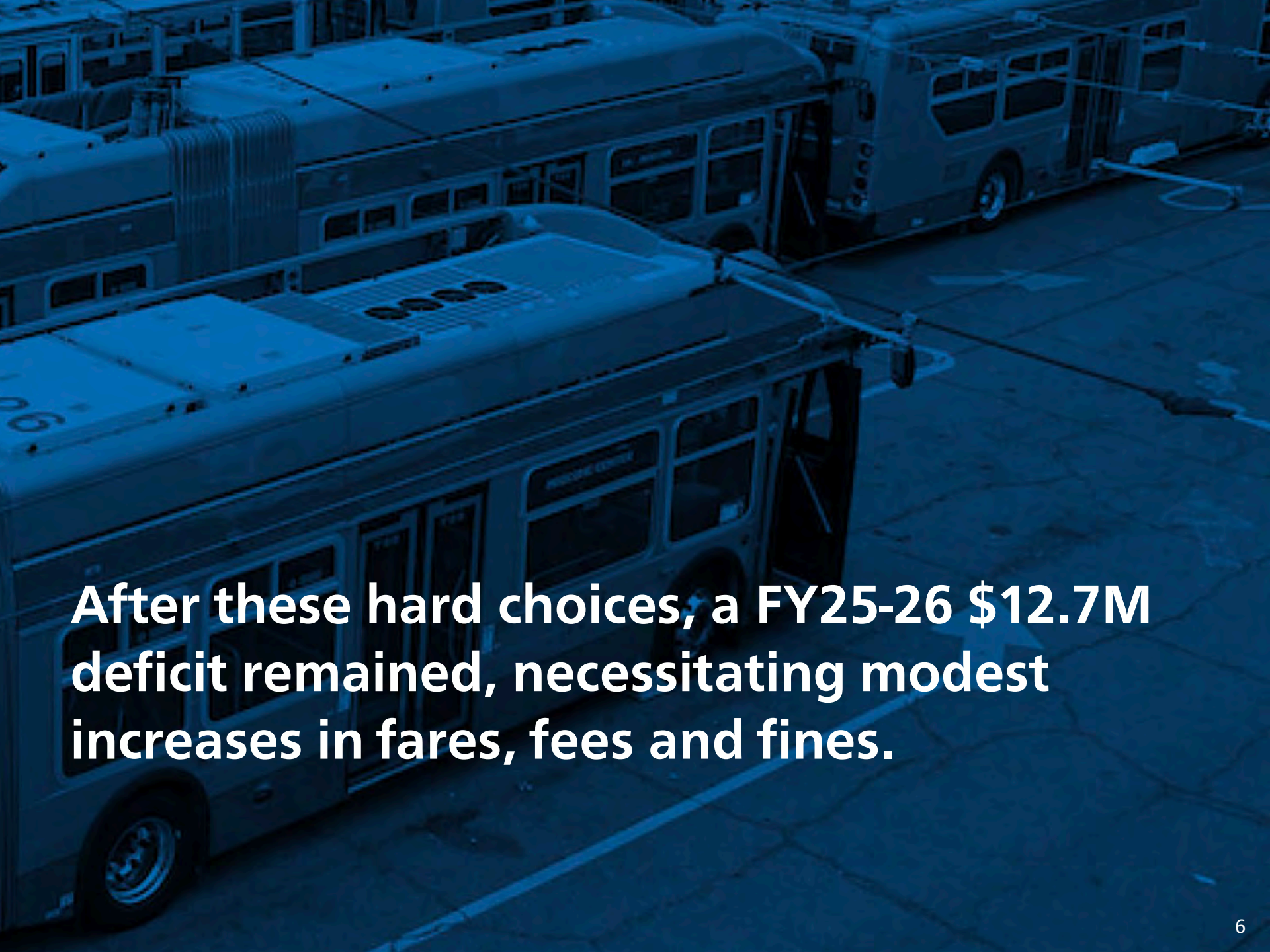
- Revenue is lower than pre-pandemic due to high rate of remote work.
- Expenditures are higher because of inflation.
- COVID relief has offset the impact of lower revenue and higher expenditures.
- Relief is expected to run out in FY25-26.



Reduced Spending

To mitigate the impact of reduced revenue:

- Increased **operational efficiency**:
 - Reinvest Muni travel time savings into additional service
 - Improved project delivery
 - Consolidated agency functions
- Implemented only **cost-neutral Muni service changes**.
- Prioritized **hiring** to key positions in FY22-23, saving \$52.8 million ongoing.



After these hard choices, a FY25-26 \$12.7M deficit remained, necessitating modest increases in fares, fees and fines.

FY24-25 and FY25-26 Budget (\$M)

Proposed budget grows less than COLA and CPI and maintains existing service levels.

Category	FY23-24 Budget	FY24-25 Budget	FY25-26 Budget	Year 1 Growth	Year 2 Growth
Revenue	1,407.6	1,445.5	1,489.8	2.7%	3.1%
Expenditure	1,407.6	1,445.5	1,489.8	2.7%	3.1%

Increases to fares, fees, fines

Modest fare, fee and fine increases close the budget gap.

Category	Description	Additional 2-Year Revenue (\$M)
Transit Fares	FY25 - Reduce Clipper discount by \$0.25/no change to cash fare/index cable car/reduce multiplier from 32 to 31 FY26 - Index/no change to cash fare/reduce multiplier from 31 to 30	1.8
Parking Fines	Increase by 8% each year, 16% total	7.4
RPP Fees	Implement inflation indexing + add'l costs	2.9
Taxi Fees	Reinstate taxi fees (excluding drivers) and apply inflation indexing	1.2
Total		13.3
Deficit		12.7
NET		0.6

Fares, fees and fines

- **Protect vulnerable populations** by keeping the cash fare at \$3.00 and funding discount programs.
- **Protect existing discount programs** including Free Muni for Youth and discounts for seniors and low-income and disabled riders.
- **Increase fare equity** by reducing the Clipper discount from \$0.50 to \$0.25.
- **Support the future financial health of the agency** by indexing fares in FY25-26.
- **Encourage mode shift** by making the monthly pass a more attractive option.



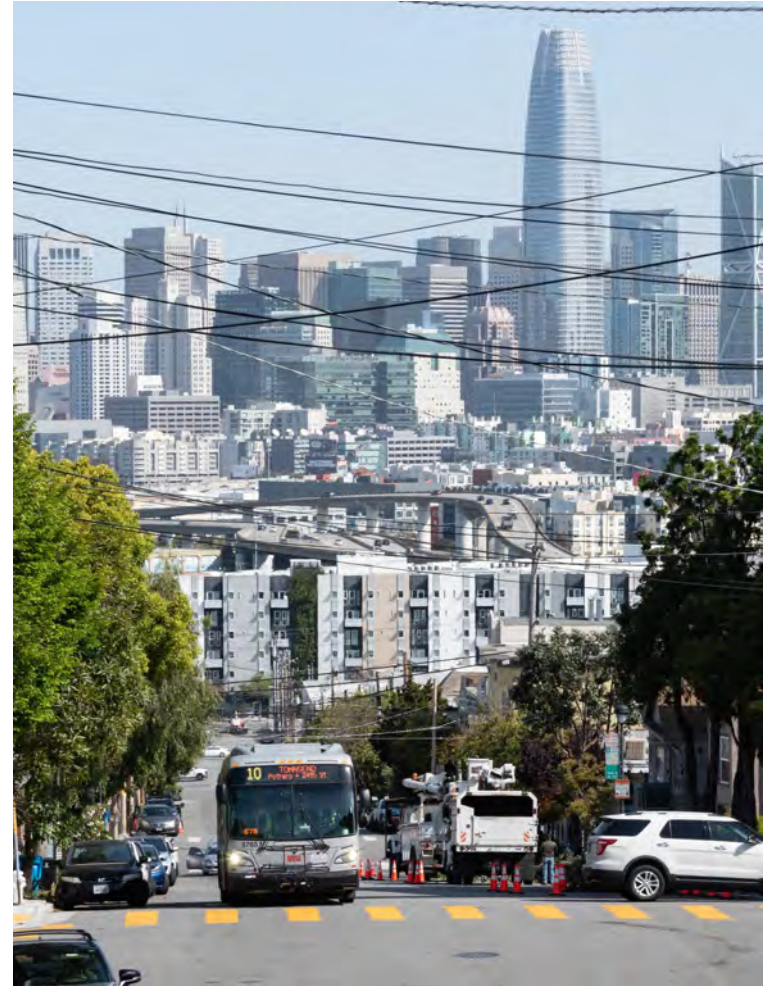
Discount fare media

SFMTA fare policy provides financial relief for people with low incomes at an estimated annual value of \$24 million.

Fare Media Type	Eligibility	Start Date	Admin Cost (\$M)	Foregone Revenue FY22-23 (\$M)	Total Impact FY22-23 (\$M)
Lifeline Monthly Pass (50% Discount)	Adults at or below 200% of federal poverty	2005	-0.6	-3.7	-4.3
Free Muni for Youth	Youth 18 and under	2013	0.0	-5.4	-5.4
Free Muni for Seniors and People with Disabilities	Seniors/people with disabilities at/or below 100% Bay Area Median Income	2015	-2.0	-11.4	-13.4
Access Pass	Free Muni for those experiencing homelessness	2023	-0.2	0	-0.2
Clipper START	50% single ride fare discount for people at or below 200% federal poverty	2022	N/A	-0.7	-0.7
Total			-2.8	-21.2	-24.0

Community feedback

- Improve fare compliance
- Limit transit fare increases
- Improve and expand Muni service
- Focus on street safety
- Initiate parking reform in the next budget cycle
- Make agency operations more efficient
- Support taxis drivers



Budget priorities

Muni service

Maintains current Muni and paratransit service levels.

Continues to make Muni safer, cleaner, faster and more reliable

Street safety

Reallocates resources to improve Vision Zero project delivery

Implements automatic speed enforcement cameras

Personal safety and fare compliance

Adds 36 Transit Fare Inspectors to improve safety, fare compliance, and increase use of discount programs.

Equity

Expands communications and outreach about discount fare programs.

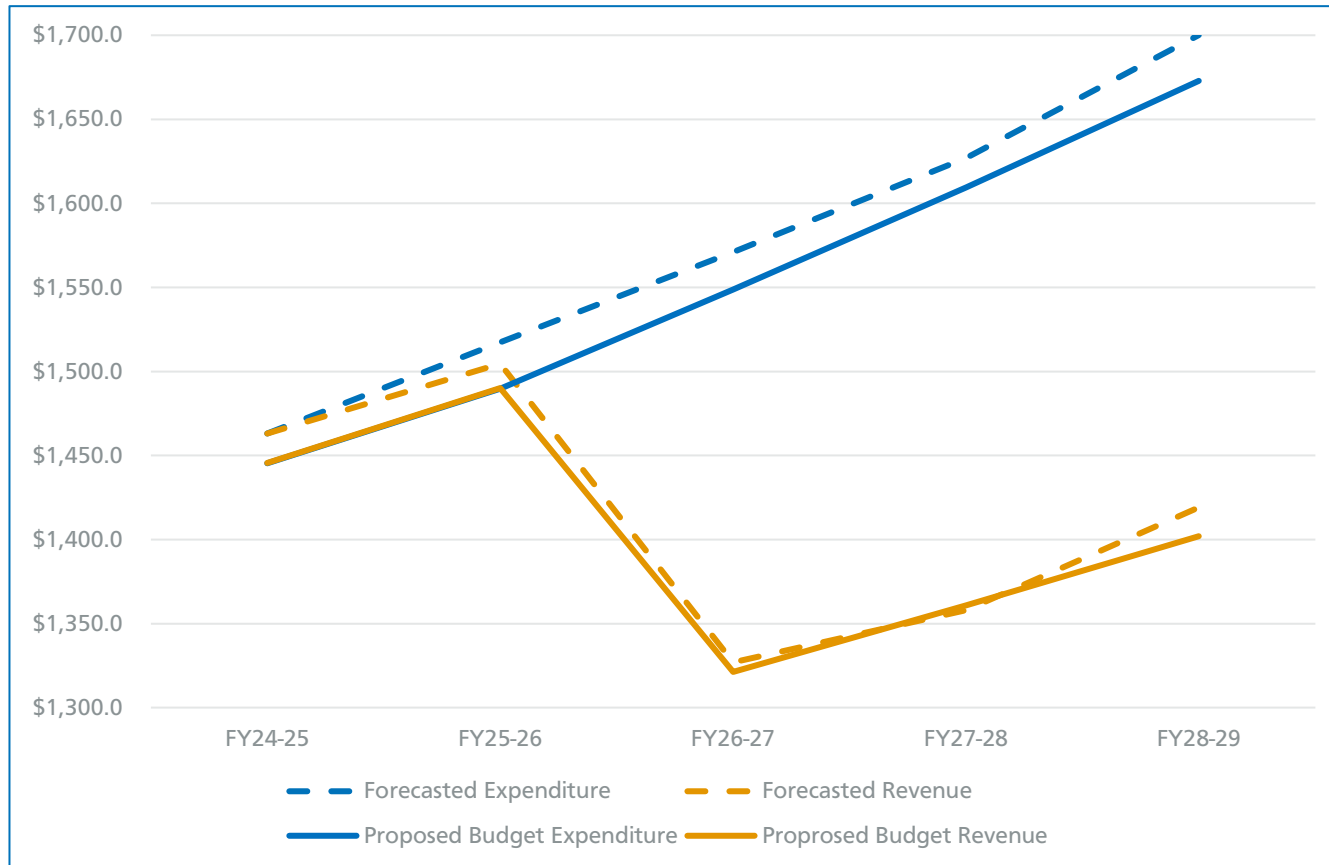
Supports Muni Equity Working Group, community liaison program.

Agency financial health

Decreases deficit while maintaining service levels, demonstrating SFMTA commitment to efficiency.

Future financial health

The proposed budget is balanced, but deficits exceed \$220M starting in FY26-27 when federal and state relief is no longer available.



Agency performance metrics

(partial list)

Equity

- Utilization of free or discounted fare programs
- Muni service hours delivered along Equity Strategy Routes

Accessibility

- Paratransit on-time performance

Safety

- Traffic fatalities
- SFPD-reported Muni-related crimes per 100,000 miles
- Customer rating: Feeling safe and secure on Muni

Trust

- Customer rating: Overall satisfaction with Muni
- Customer commendations
- Customer complaints

Service Quality

- Percent of scheduled Muni service hours delivered
- Muni on-time performance

Climate Action

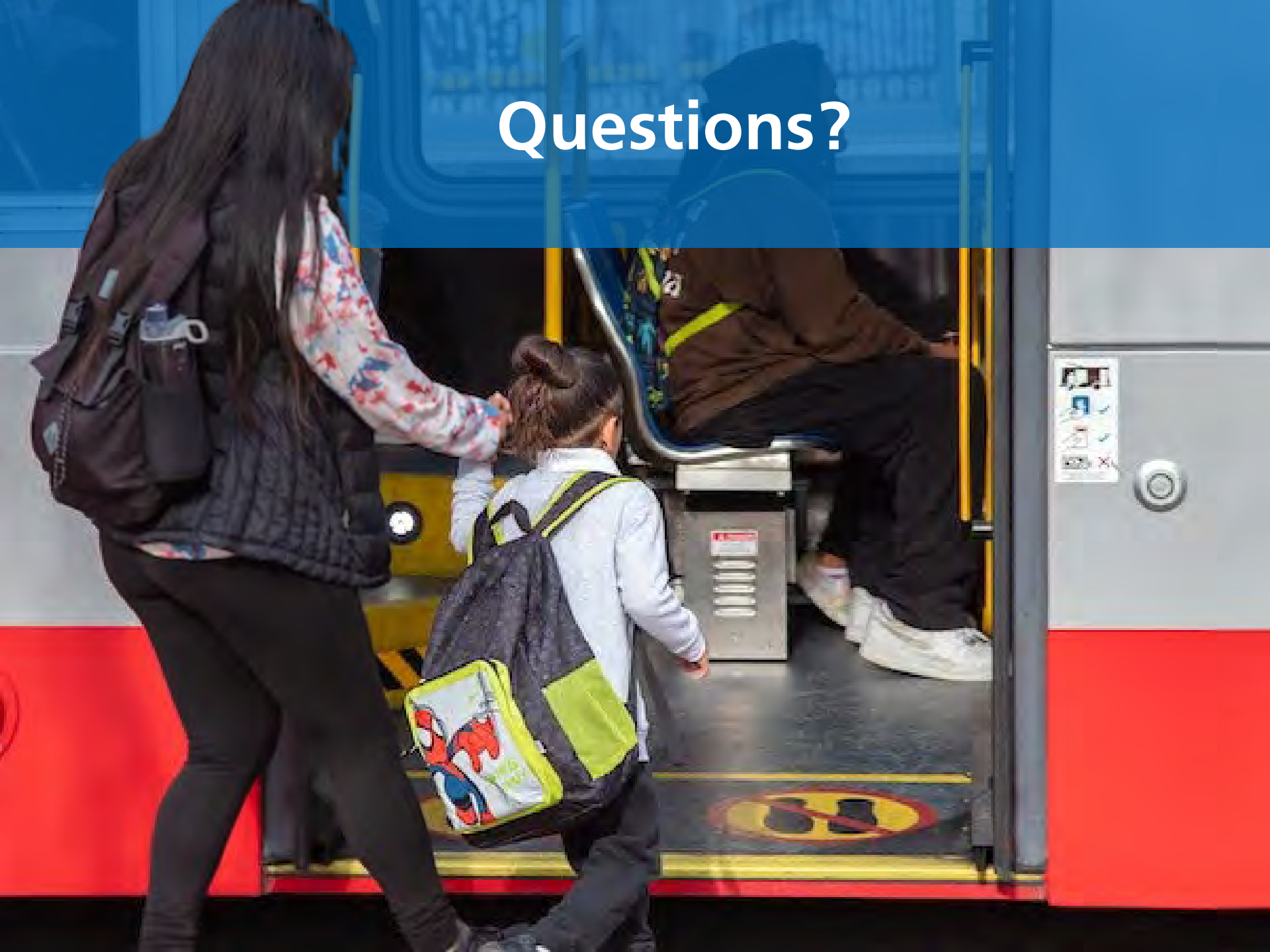
- Transportation mode share

Workplace Metrics

- Employee rating: Overall employee satisfaction

For a full list of performance measures, see [SFMTA.com/performance-metrics](https://www.sfmta.com/performance-metrics).

Questions?

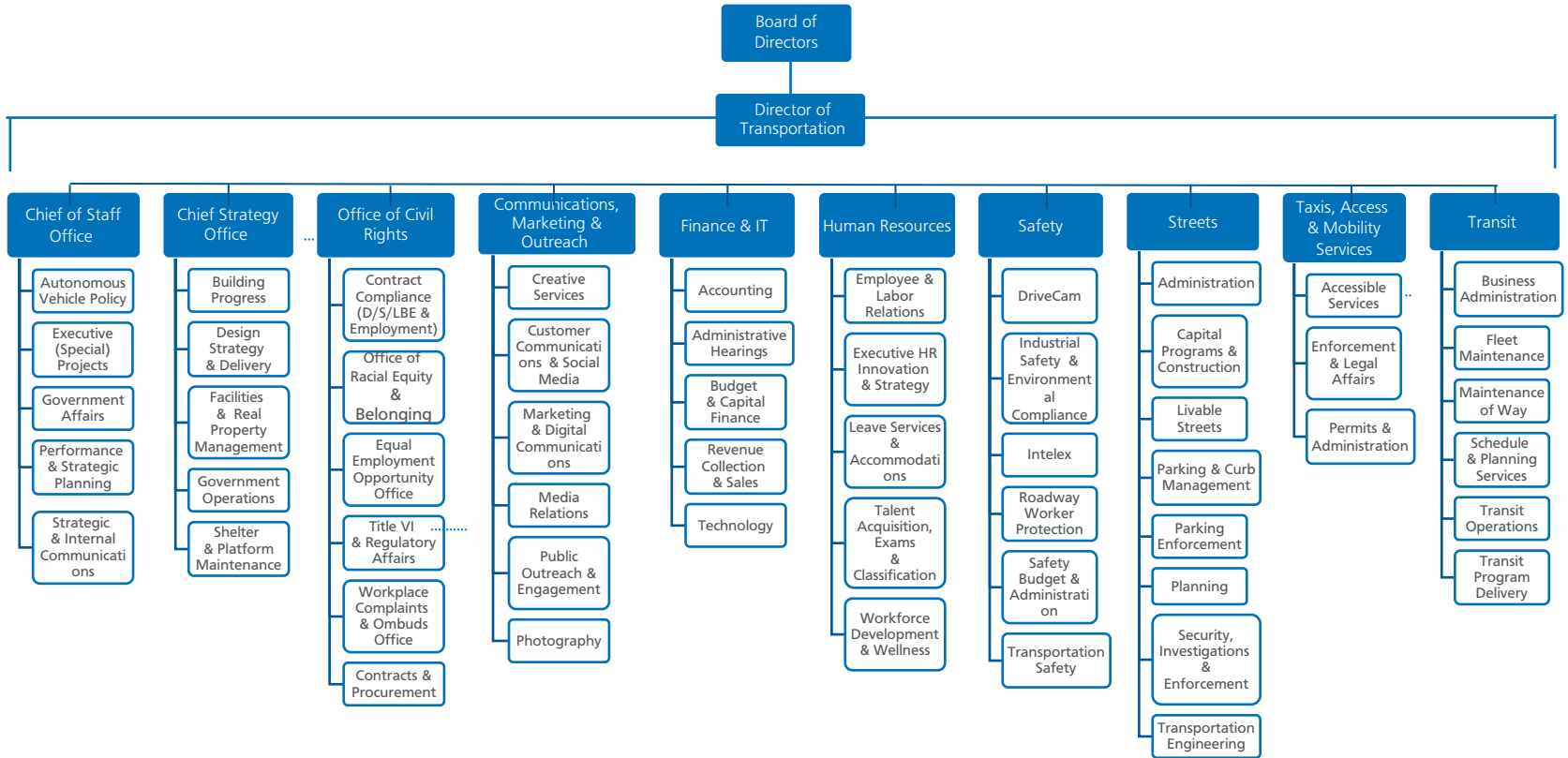


Appendix



SFMTA

SFMTA Org Chart



Historic staffing

FTE growth has been flat, consistent with financial constraints.

	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Total FTE	5,961	5,975	5,954	5,930
Percent Change	0%	0%	0%	0%

Budgeted positions. Does not reflected funded positions.

Top classifications

More than 60% of staff are in 5 classifications, all of which directly support transit provision and traffic control.

Classification	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Transit Operator	2,670	2,670	2,670	2,670
Parking Control Officers	401	401	392	392
Electric Transit System Mechanic	270	270	298	298
Transit Supervisor	242	242	272	272
Automotive Mechanic	171	171	183	183
Top Five Total	3,754	3,754	3,815	3,815

Budgeted positions. Does not reflected funded positions.

FY24-25 and FY25-26 Revenue

Increases in Operating Grants and Federal and State Relief are offset by decreases in parking and transit revenue. Balancing the budget requires use of \$60.0M fund balance, reflected in Other.

Category	FY23-24 Budget (\$M)	FY24-25 Budget (\$M)	FY25-26 Budget (\$M)	Yr1 Growth (%)	Yr2 Growth (%)
General Fund	542.3	543.2	558.4	0.2	2.8
Operating Grants	193.3	232.0	235.7	20.0	1.6
Federal and State Relief	201.1	231.0	256.6	14.9	8.8
Parking Revenue	282.0	248.8	258.1	-11.8	3.7
Transit Revenue	140.6	108.6	113.6	-22.8	4.6
Other Revenue*	48.2	81.8	67.3	69.6	-12.4
Total	1,407.6	1,445.5	1,489.8	2.7	3.1

*Other Revenue includes one-time fund balance in FY24-25 and FY25-26

Revenue in prior budget cycles

Parking fines were indexed during the pandemic, but transit fares were not.

	FY 19-20	FY 23-24	Change (\$)	Change (%)
Street Cleaning	83.00	90.00	7.00	8%
RPP Overtime	95.00	102.00	7.00	7%
Meter Overtime (Outside Downtown)	84.00	92.00	8.00	10%
Single-Ride Cash Fare	3.00	3.00	0.00	0%
Clipper	2.50	2.50	0.00	0%

Impact of not indexing transit fares

SFMTA fares have remained the same for four years. As a result, SFMTA generated \$18.4M less revenue between FY19-20 and FY23-24.

Fiscal Year	Revenue Loss (\$M)	Cumulative Total (\$M)
20-21	0.3	0.3
21-22	2.3	2.6
22-23	7.6	10
23-24	10.8	18.4
24-25	14.4	32.8
25-26	18.4	51.2

Balance equity and ridership impact to transit fares

Due reduction in monthly pass multiplier, impact to transit fares is less than original recommendation.

	Current	Adopted FY24-25* / FY25-26
Single ride fare – Clipper/Mobile/ Paratransit Van (\$)*	2.50	2.75/2.85
Adult Monthly Pass (\$)	81.00	85.00/86.00
Lifeline Pass (\$)	40.00	43.00/43.00

*Cash fare remains unchanged

**FY24-25 fare increases effective January 1, 2025

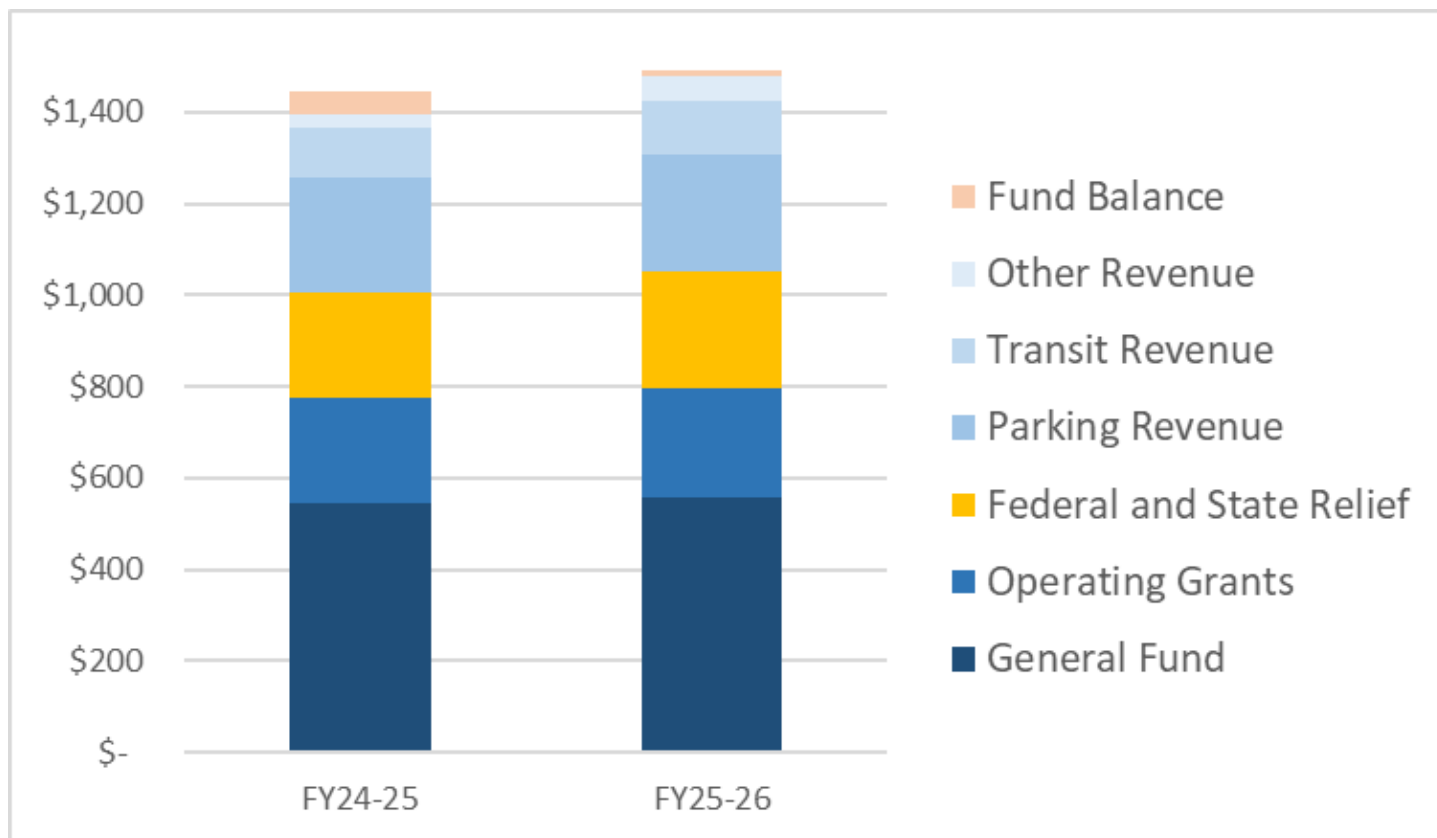
Balance equity and ridership impact to parking fines and permits

Increase in parking fines offsets cost of maintaining Clipper discount and reducing monthly pass multiplier.

	Current	Adopted FY24-25/ FY25/26
Street Cleaning (\$)	90.00	97.00/105.00
Residential Overtime (\$)	102.00	108.00/108.00
Parking Meter Outside Downtown (\$)	92.00	99.00/107.00
Annual Residential Parking Permit	170.00	190.00/215.00

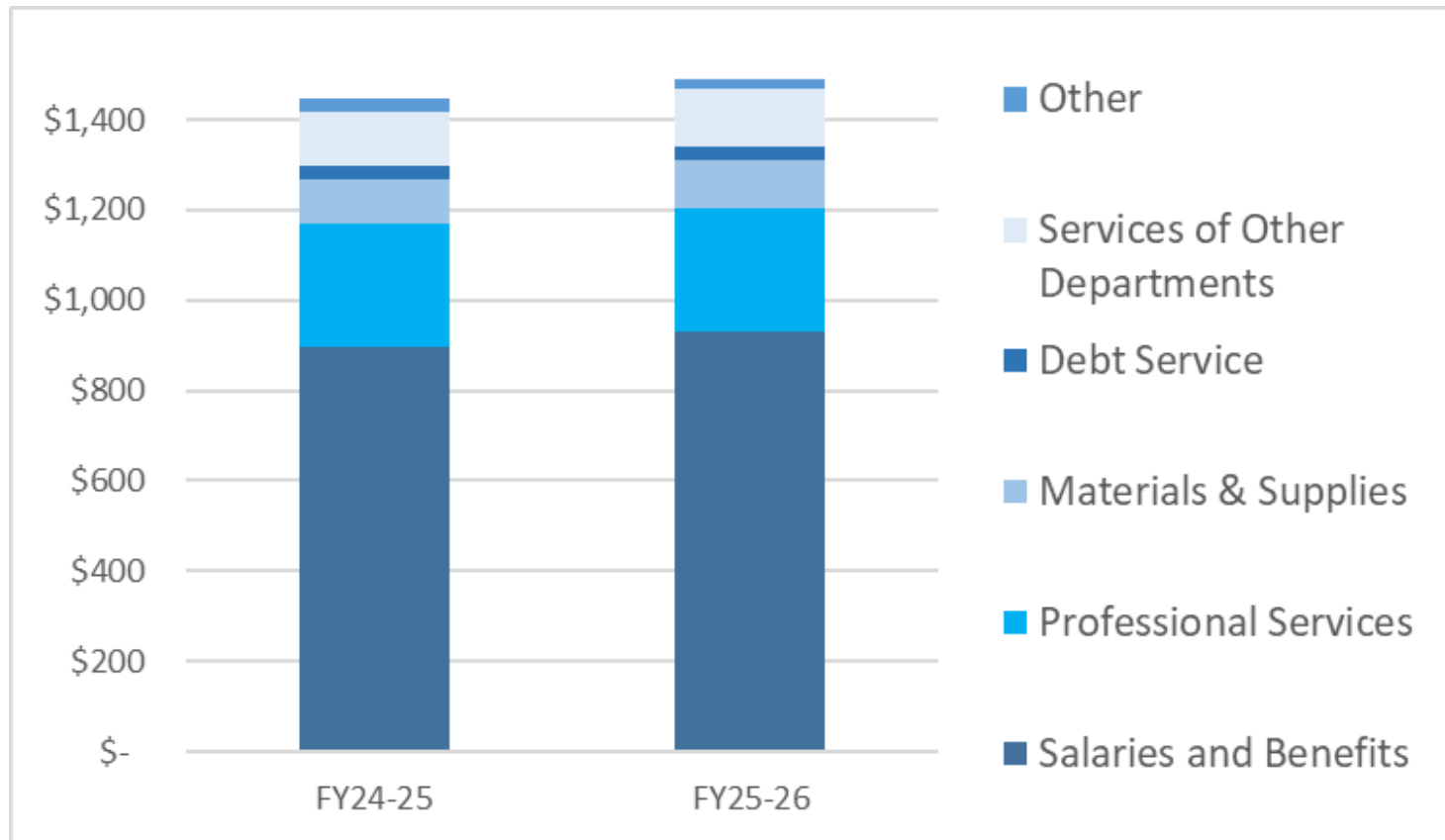
FY24-25 and FY25-26 Revenue (\$M)

One-time sources helped balance the budget. When COVID relief is fully expended in FY25-26, SFMTA will need new revenue sources to close large future budget deficits.



FY24-25 and FY25-26 Expenditure by type

As in prior years, labor is the largest budget expenditure, making up more than 60% of the budget. By charter mandate, 97.25% of staff must be non-managerial positions.



FY24-25 and FY25-26 Expenditure by type

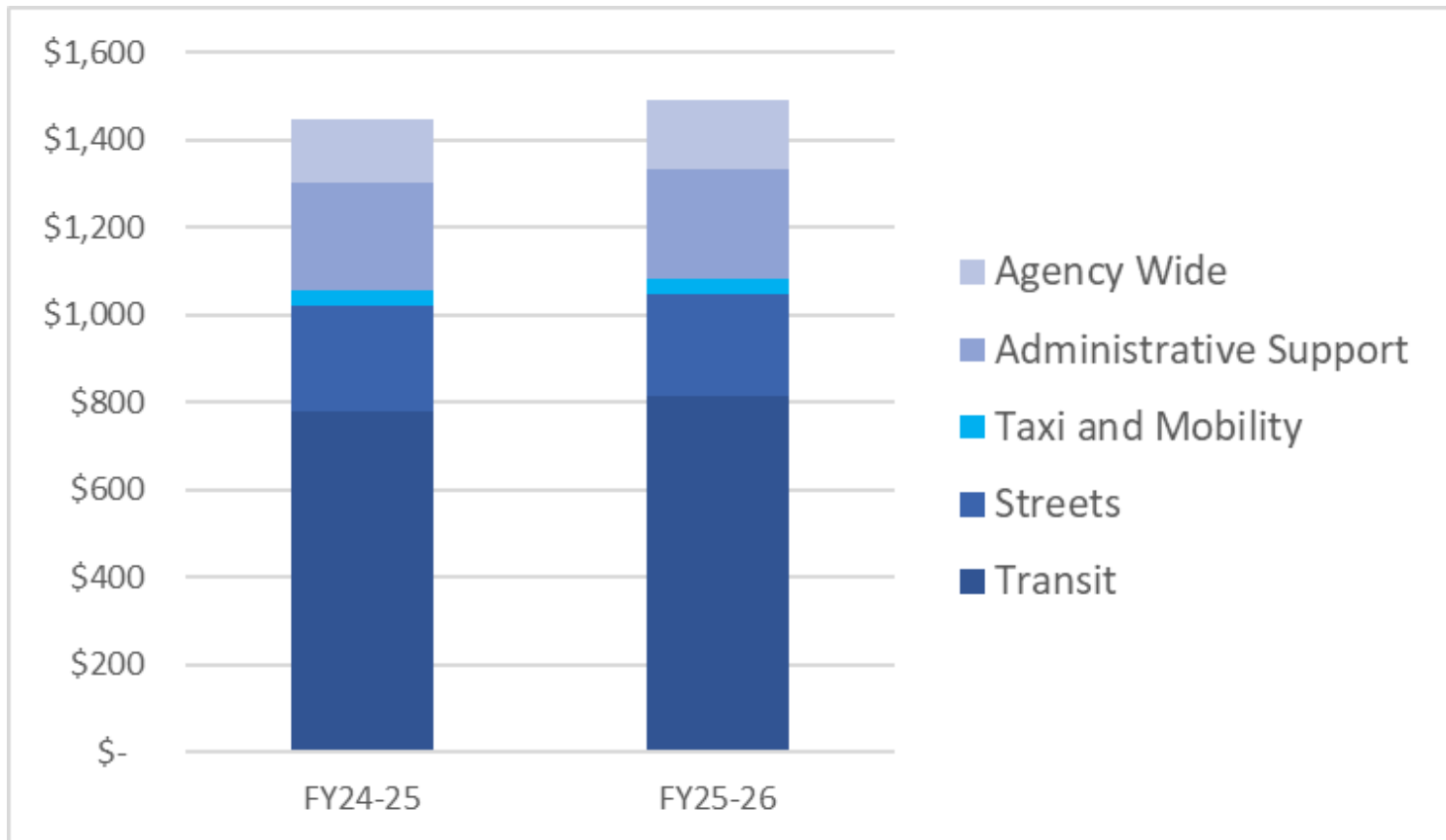
Growth in Materials and Supplies and Services of Other Departments is partially off-set by reductions in labor costs.

Category	FY23-24 Budget (\$M)	FY24-25 Budget (\$M)	FY25-26 Budget (\$M)	Yr1 Growth (%)	Yr2 Growth (%)
Labor	969.4	919.1	954.2	-5.2	3.8
Professional Services	259.5	271.4	274.1	4.6	1.0
Overhead Recoveries	-34.0	-22.3	-22.7	-34.2	1.8
Materials & Supplies	74.6	99.5	105.5	33.4	6.0
Debt Service	27.9	27.8	27.8	0.0	-0.1
Services of Other Departments	109.7	123.6	130.6	12.6	5.7
Other*	0.4	26.3	20.2	6,428.9	-22.6
Total	1,407.6	1,445.5	1,489.8	2.7	3.1

*Other includes one-time equipment

FY24-25 and FY25-26 Expenditure by function

More than 55% of the budget funds Transit. Service delivery depends on a financially healthy SFMTA.




FY24-25 and FY25-26 Expenditure by function

Increases in Transit and Streets are partially offset by decreases in Taxi and Mobility.

Category	FY23-24 Budget (\$M)	FY24-25 Budget (\$M)	FY25-26 Budget (\$M)	Yr1 Growth (%)	Yr2 Growth (%)
Transit	754.0	779.8	812.9	3.4	4.2
Streets	227.3	239.6	232.6	5.4	-2.9
Taxi and Mobility	39.9	35.7	37.2	-10.3	4.0
Administrative Support	179.9	245.8	249.3	36.6	1.4
Agency Wide	206.5	144.5	157.9	-30.0	9.3
Total	1,407.6	1,445.5	1,489.8	2.7	3.1

Growth in Administrative Support is driven by consolidation of agency-wide real estate and worker's compensation expenditures and transfers of contracting and Equal Employment Opportunity functions.



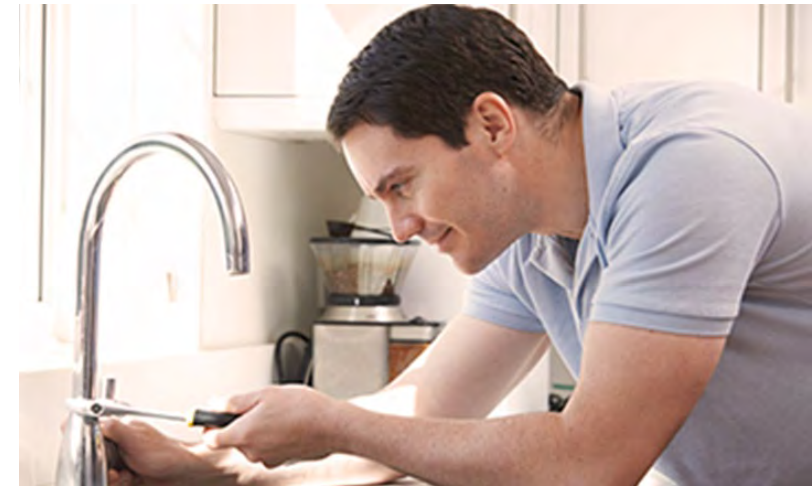
**SFPUC Biennial Budget
FY 2024-25 & 2025-26
May 15, 2024**



San Francisco
**Water
Power
Sewer**

Budget Priority: Affordability

- Adopted affordability policy for water and wastewater
- Efficient capital planning
- Customer Assistance Program
- Water conservation, grant, and incentive programs



Budget Priority: Responsible Management

- Addressing regulatory requirements
- Financial sustainability
- Reducing vacancies, increasing retention
- Racial equity and transparency
- Responsible maintenance of our system



Budget Priority: Investing Where it Matters

- Resilience and climate change
- Environmental stewardship
- Contributing to economic vitality: capital investment and job creation
- Replacing aging infrastructure
- Meeting new customer demands

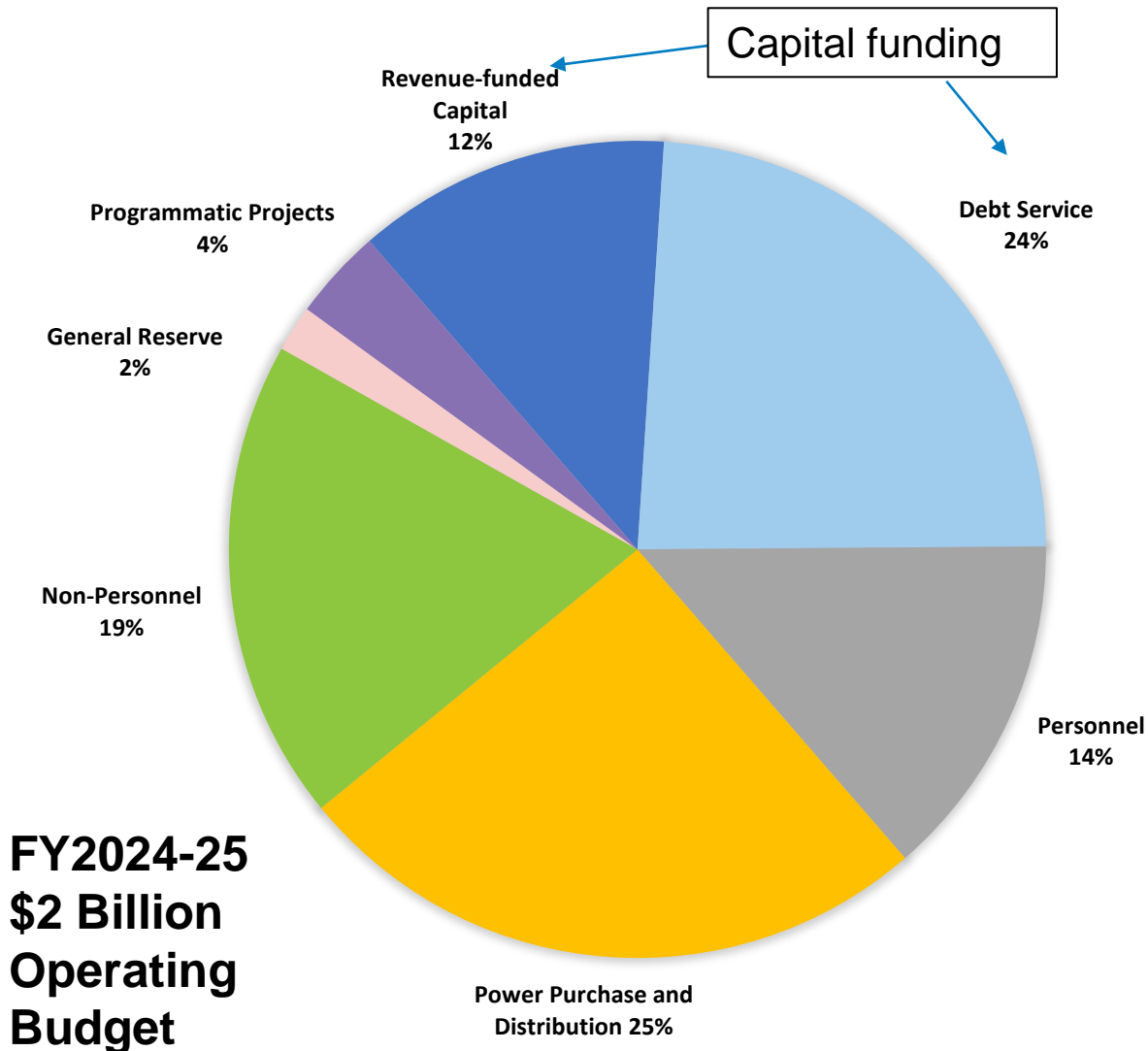


Performance Measures

- Controller's City Performance Program
- Adopted level of service goals
- Regular reports to the Commission
- Affordability Policy
 - Power cost savings vs. PG&E
- Community Benefits Policy
- Environmental Justice Policy
- LBE/Local Hire Policies
- Employee Voice Survey
- Racial Equity



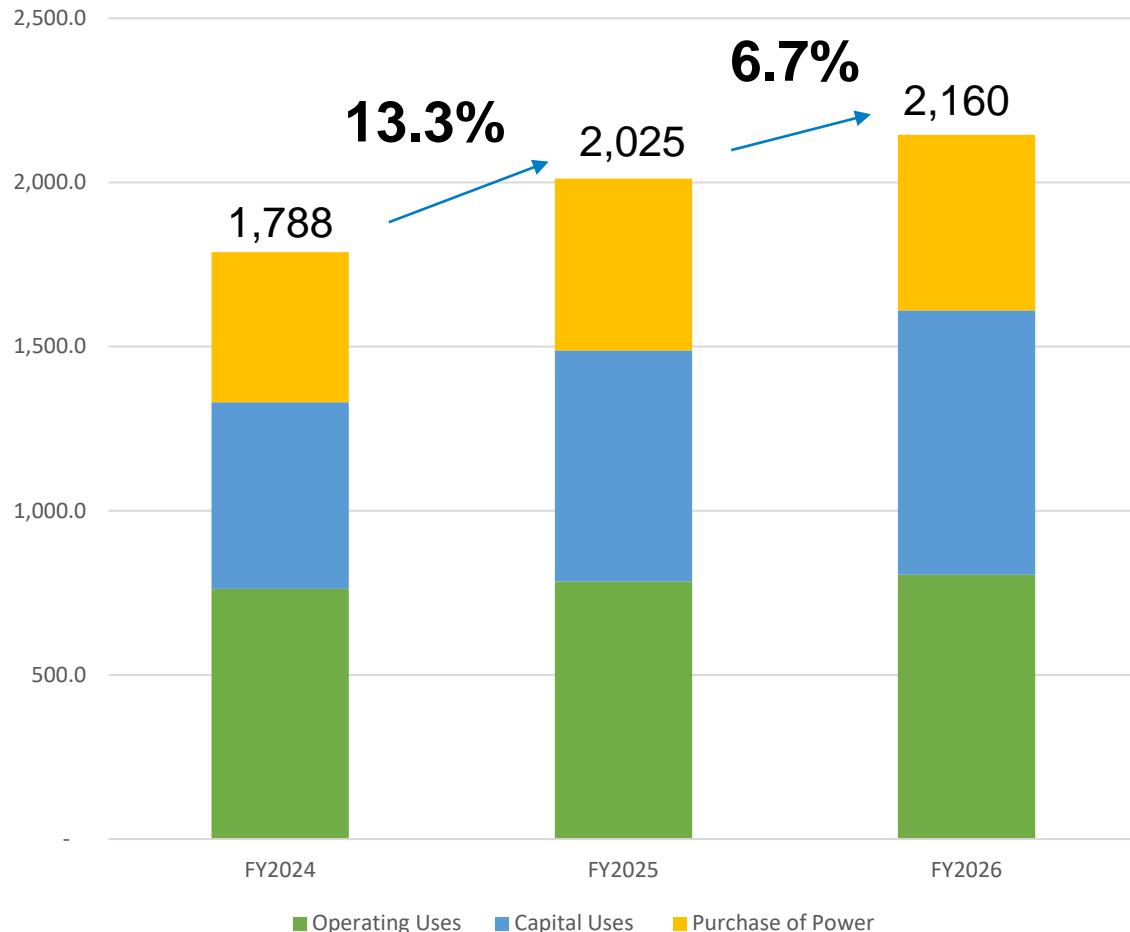
SFPUC Operating Budget Overview



- Capital is SFPUC's largest cost driver at 36% (debt service 24% + revenue funded capital 12%)
- Power purchase and distribution is next at 25%
- Followed by Personnel and Non-Personnel costs that support daily operations at 14% and 19% respectively

SFPUC Operating Budget Changes

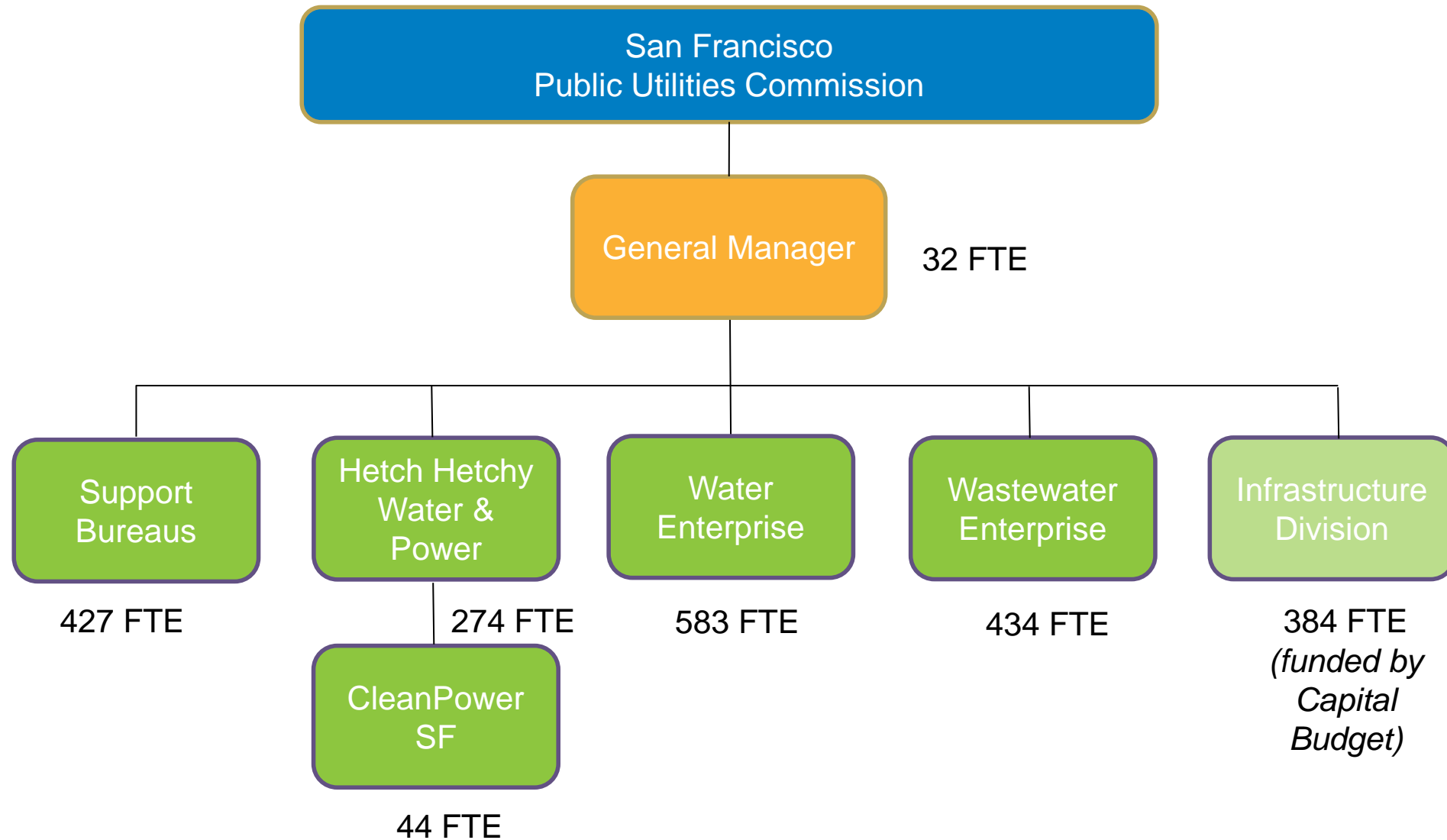
SFPUC Estimated Budget
(\$millions)



- Budget will grow by 20% or \$373 million over the next two years
- **Capital and power purchases** remain the largest cost drivers, growing by \$314 million, or 84% of the overall growth
- **Operating budget new proposals** (including proposed offsetting savings) are not a significant driver of the overall growth. Net new requests are roughly \$33 million, only 9% of the growth (*in other words, growing the budget by just 1.8%*)



SFPUC Organization Chart



*FTE # is
FY 26
proposal*



Responsible Staffing Level

- 167 new permanent FTEs, of which:
 - 85 move temp staff into PCS positions, not new headcount
 - 33 are “off budget” (funded via capital projects)
- Increased budgeted salary savings (attrition) to reflect historic savings
- **Resulting in 33 net new on-budget FTEs that will:**
 - Address staffing shortages in key areas such as water quality, natural resources, green infrastructure maintenance, and risk management
 - Shore up the HR team to increase hiring
 - Increase lead inspection in schools
 - Expand our Racial Equity team
 - Meet increasingly complex regulatory requirements

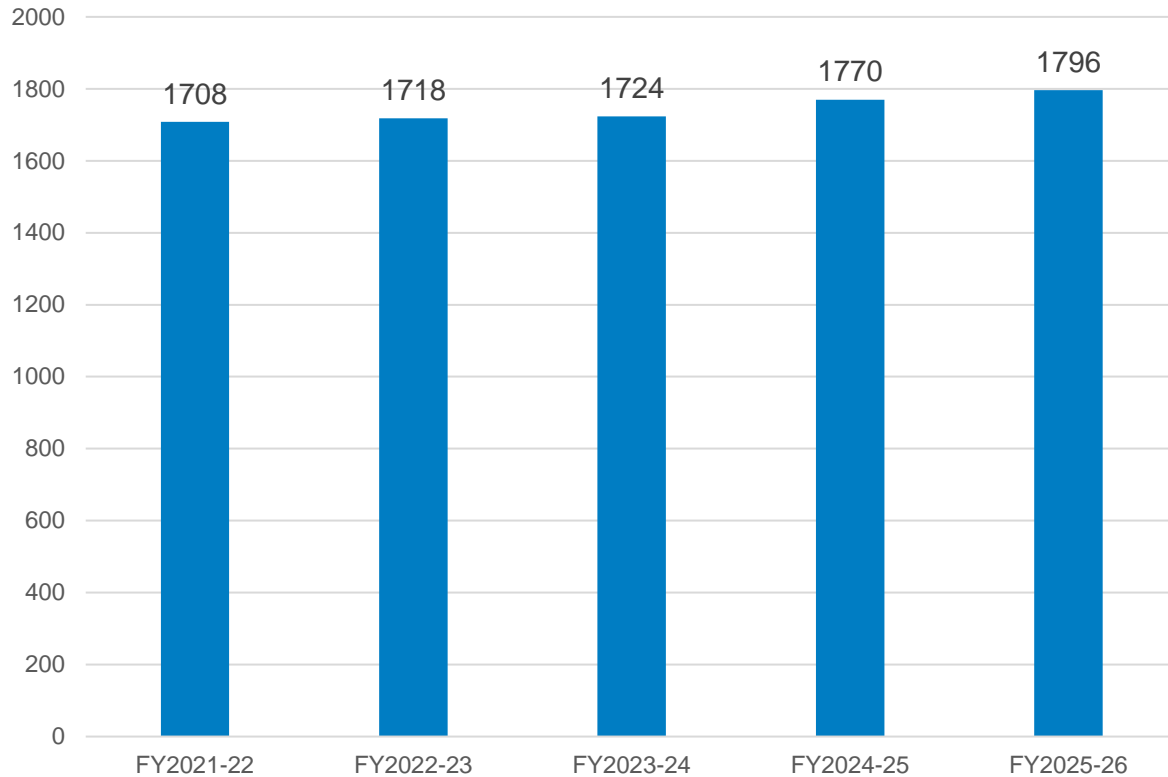
Fiscally responsible and rigorous approach to adding FTE:

- Reviewed every single vacancy to ensure it was under active recruitment, repurposing unneeded positions to avoid asking for new headcount
- Performed historical analysis of salary savings to right size attrition within every division, to properly account for vacancies



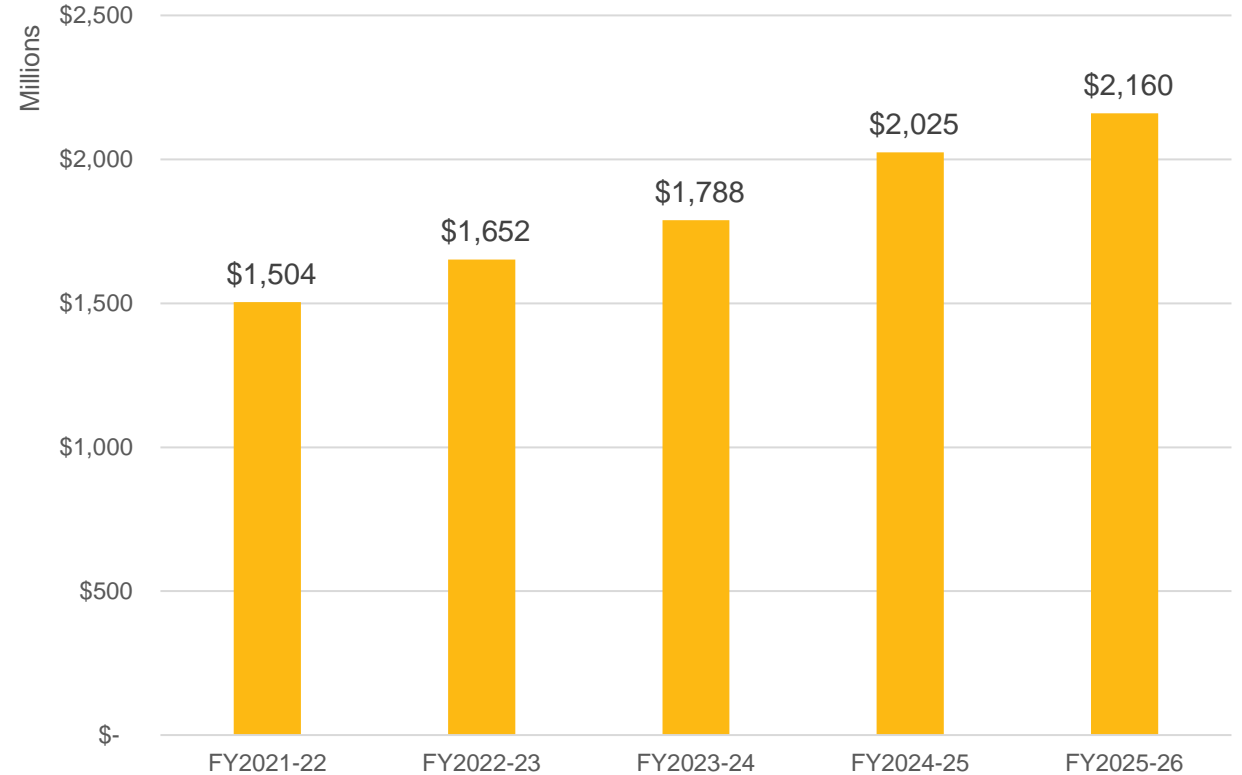
5% FTE Growth Vs. 43% Budget Growth

SFPUC AAO FTE



5% FTE growth from FY 20-21 to FY 25-26

SFPUC AAO total budget \$ Millions



43% budget growth from FY 20-21 to FY 25-26

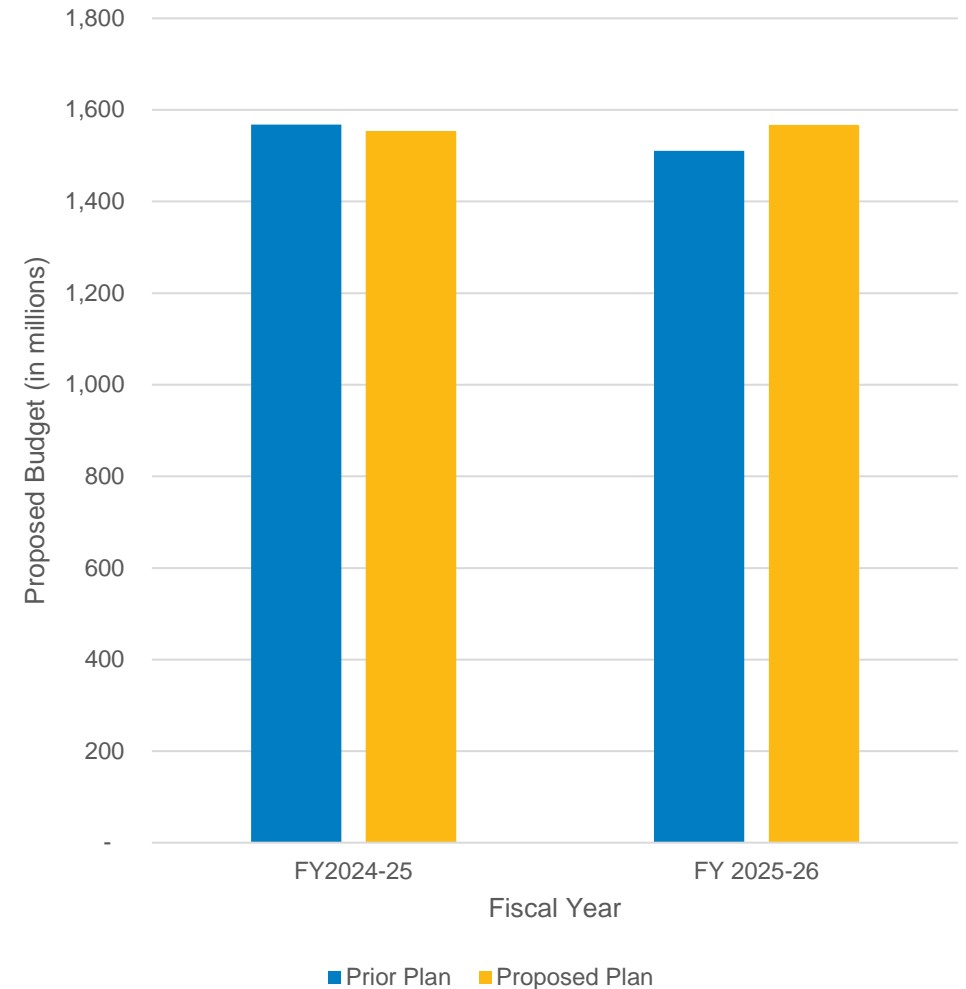


2-Year Capital Budget

\$Million	Prior Plan FY2024-25	Proposed Plan FY2024-25	Change	Prior Plan FY2025-26	Proposed Plan FY2025-26	Change
Water	894.5	892.5	(2.0)	818.4	822.9	4.5
Wastewater	437.3	456.1	(18.7)	443.7	477.2	33.5
Hetchy Water	155.6	152.8	(2.8)	152.6	180.8	28.2
Hetchy Power	77.7	52.0	(25.7)	92.7	85.5	(7.2)
CleanPowerSF	2.9	2.6	(2.3)	3.0	0.5	(2.5)
	1,568.0	1,554.0	-14.1	1,510.3	1,566.9	56.5

Due to a renewed focus on deliverability and using up prior appropriations, the 2-Capital Plan shrunk by 0.9% in FY 2024-25 and only slightly grew by 3.6% in FY2025-26 versus the prior 10-Year Plan.

2-Year Budget Comparison to Prior Plan



10-Year Capital Improvement Plan

Major Projects in the Capital Plan:

System Reliability and Resilience: Water

Millbrae Yard Laboratory and Shop Improvements, SFWD Headquarters, and replacement of water mains throughout the system

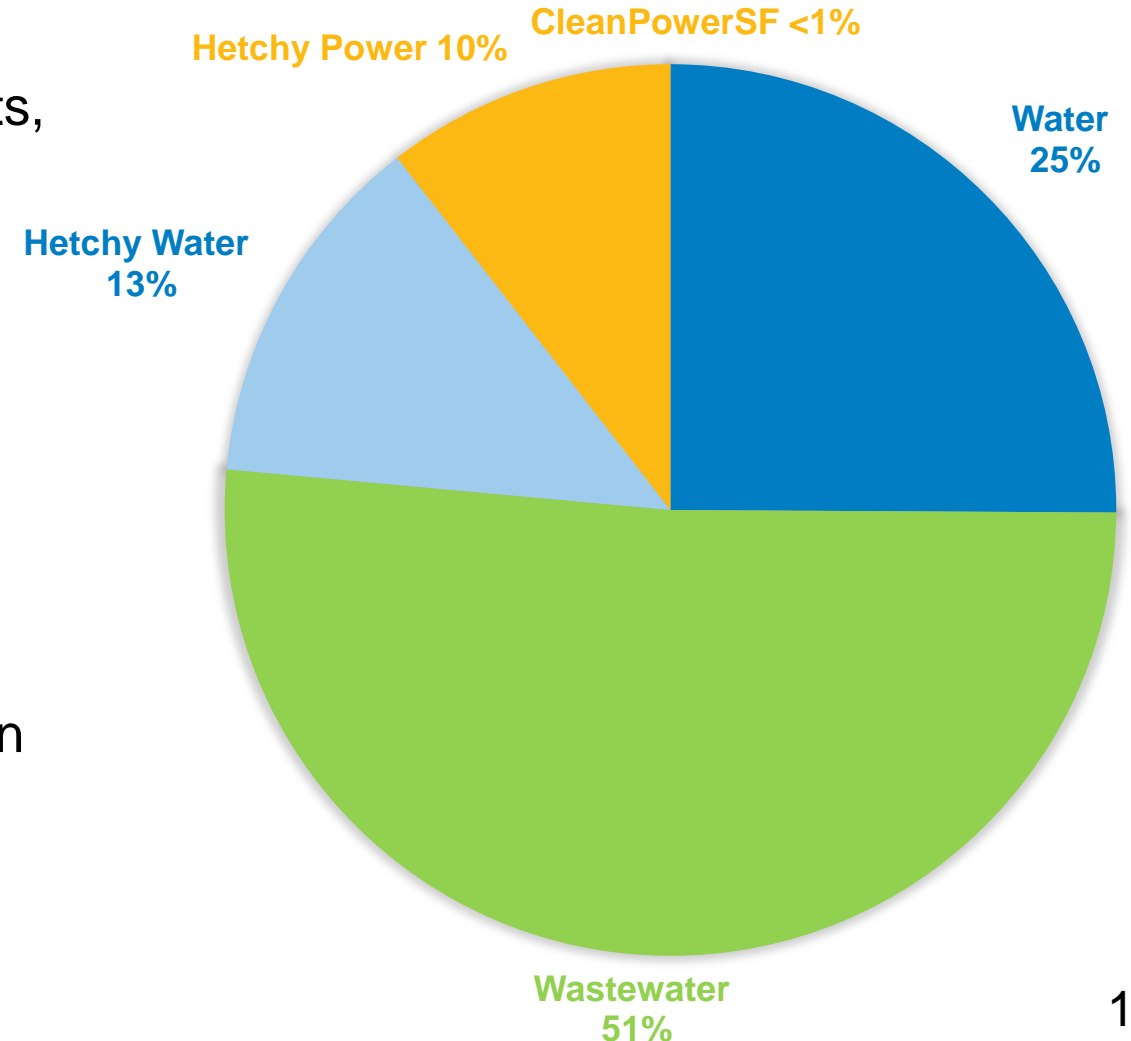
Protecting Public Health: Wastewater

Nutrient Reduction, Biosolids Digester Facility, stormwater/treatment plant improvements, flood resistance, and replacement of sewer mains throughout the system

System Sustainability and Expansion: Power

Public Power Expansion, Clean Steam, Moccasin Penstocks, expanding clean energy sources, enhancing reliability

\$11.8 Billion 10 Year CIP



Questions?



RESIDENTIAL RENT STABILIZATION & ARBITRATION BOARD

BUDGET PRESENTATION

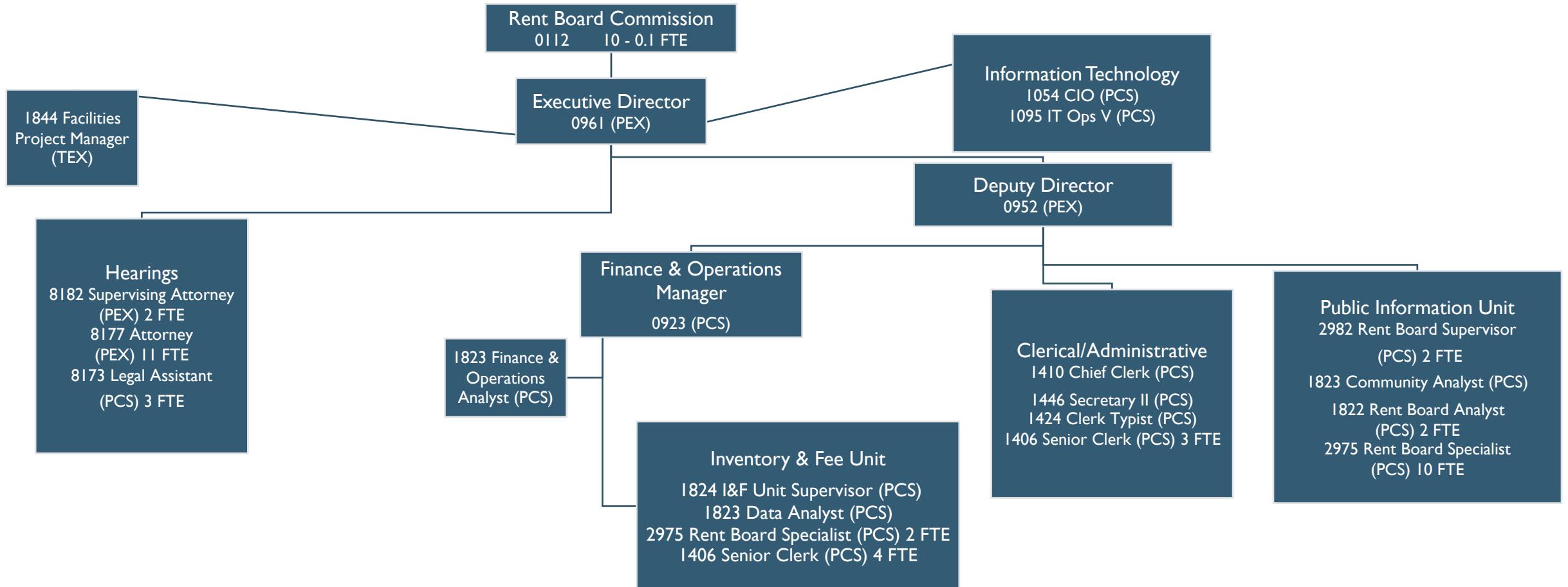
FY 24-25 & FY 25-26

MAY 15, 2024

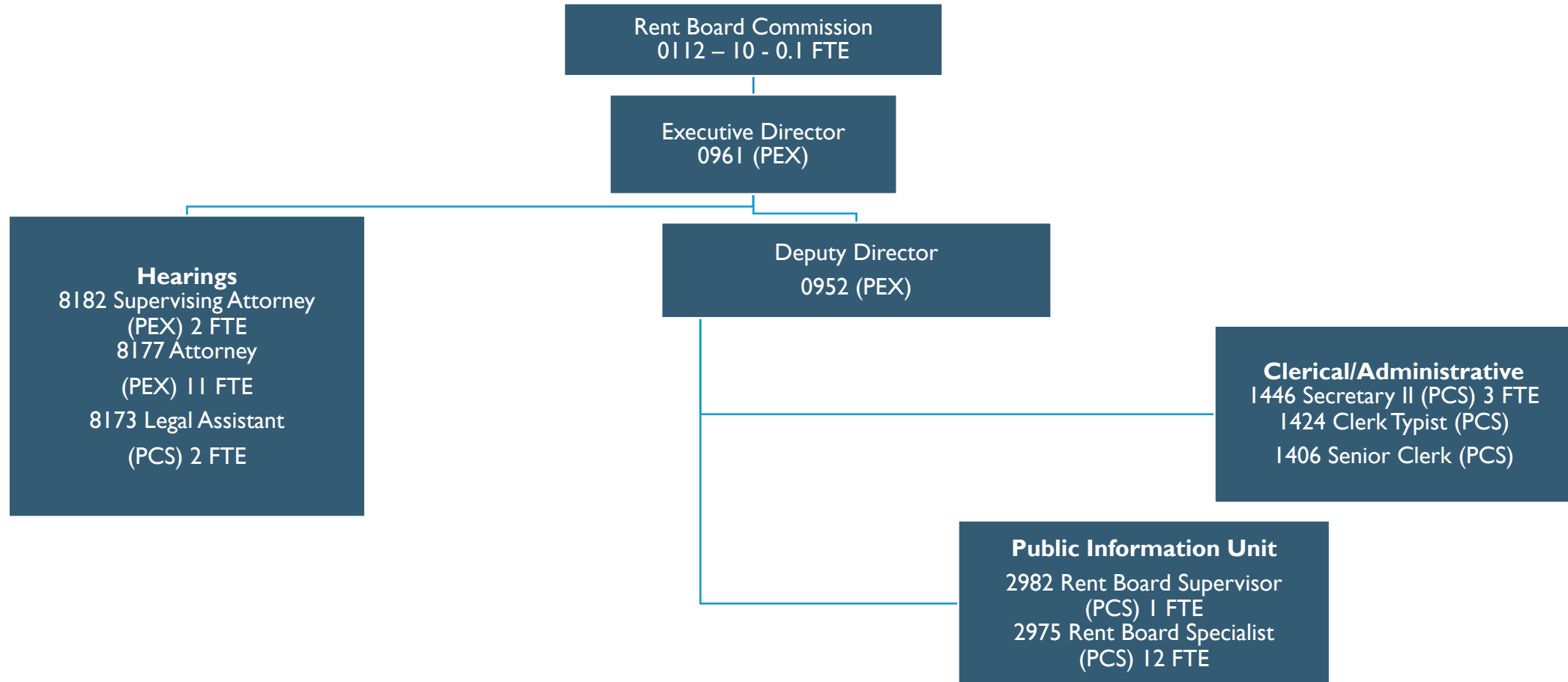
RENT BOARD MISSION

- Protect tenants from excessive rent increases and unjust evictions while assuring landlords fair and adequate rents
- Provide fair and even-handed treatment for both tenants and landlords through efficient and consistent administration of the law
- Promote the preservation of sound, affordable housing
- Maintain the ethnic and cultural diversity that is unique to San Francisco.

ORGANIZATIONAL STRUCTURE



HISTORICAL ORGANIZATIONAL STRUCTURE

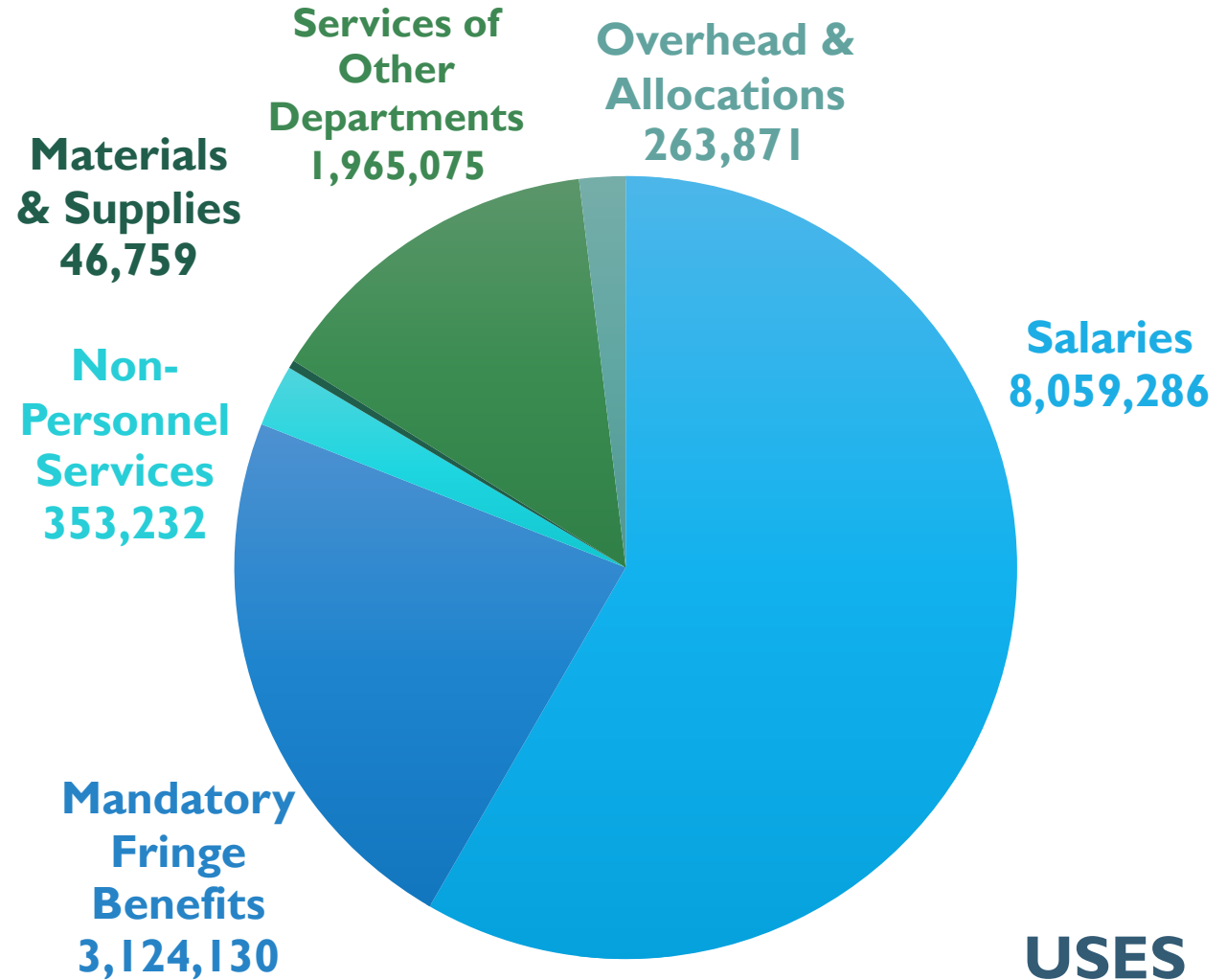
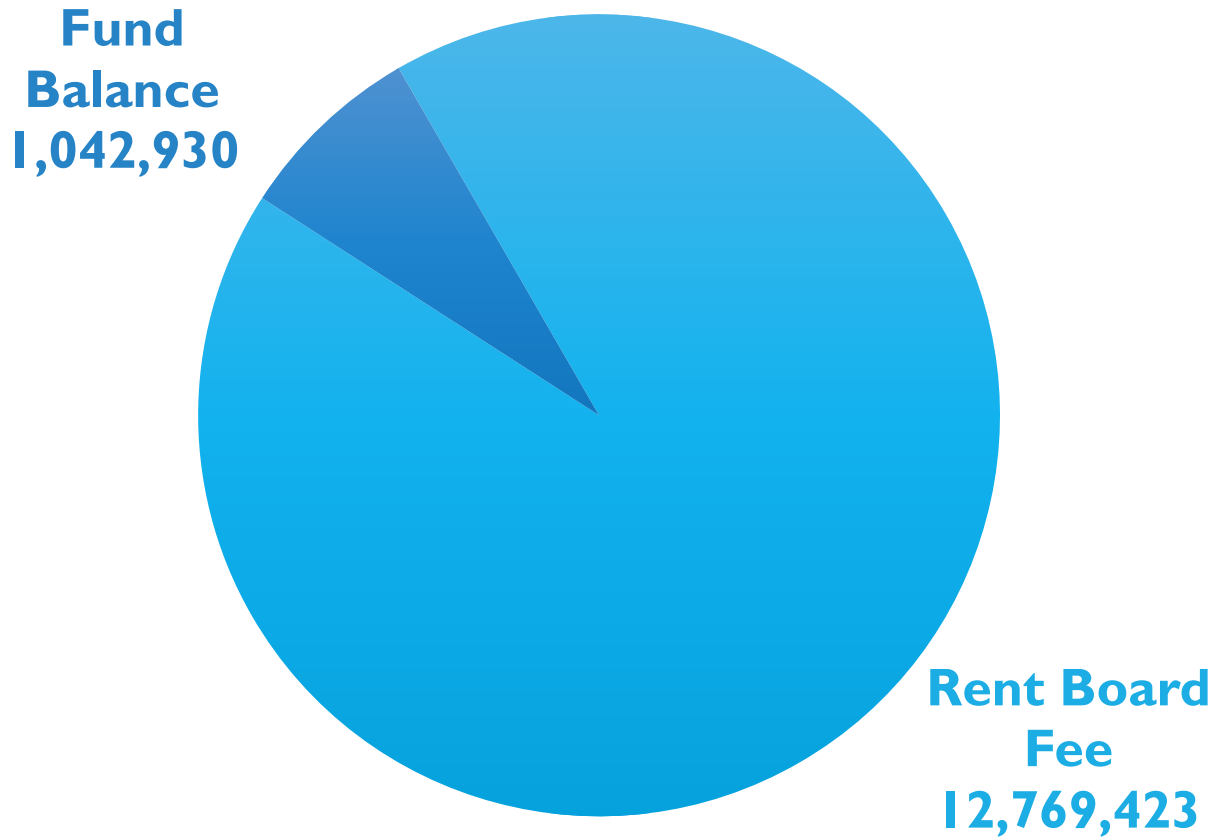


RENT BOARD BUDGET SUMMARY DATA

	2023-24	2024-25		2025-26	
	Original Budget	Proposed Budget	Change from 2023-24	Proposed Budget	Change from 2024-25
Total Expenditures	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Total FTE	50	50	0	50	0

BUDGET DETAIL

SOURCES



PERFORMANCE MEASURES

RENT ARBITRATION BOARD

Fiscal Year	2022-2023	2023-2024		2024-2025	2025-2026
Goal	Actuals	Projected	Target	Target	Target
Increase collaboration with other City agencies					
Number of Days to respond to no-fault eviction reports provided to the Planning Department	0.5	14	14	14	14
Process tenant and landlord petitions efficiently					
Average number of days needed to process allegations of wrongful evictions	3.5	2.0	2.0	2.0	2.0
Average number of days for Administrative Law Judges to submit decisions for review	27	28	28	28	28
Population Measure					
Number of rent-controlled housing units	229,758	220,000	N/A	220,000	220,000
Provide effective information to tenants and landlords					
Average number of days to post a summary of amendments to the Rent Ordinance and Rules and Regulations on the website	3.6	5.0	5.0	5.0	5.0
Support limited English proficient communities					
Number of discrete documents in languages other than English	788	805	705	710	750
Number of locations where translated documents are available	936	990	920	925	930

ACHIEVING MISSION & OBJECTIVES

Public Information

- Evictions, Buyouts
- Rent Increase/Decrease
 - Call Center
 - Front Counter
 - Website
 - Outreach

Hearings & Mediations

- Decreased Housing Services
- Unlawful Rent Increases
- Capital Improvements

Housing Inventory

- Increase Transparency Into Housing Stock
- Data Sharing

Centering Racial Equity and LEP Communities

IMPROVED DATA, IMPROVED SERVICE

- Modernization
- Digitization
- Collaboration with DataSF
- Hire Data Analyst
- Produce More Reliable Data
- Increase Data Sharing with Key City Partners
- Inform Housing Policy

Thank you to the Budget and Appropriations Committee and Staff.

San Francisco Employees' Retirement System

Department Budget Presentation

Prepared for: Budget and Appropriations Committee of the San Francisco Board of Supervisors

May 15, 2024

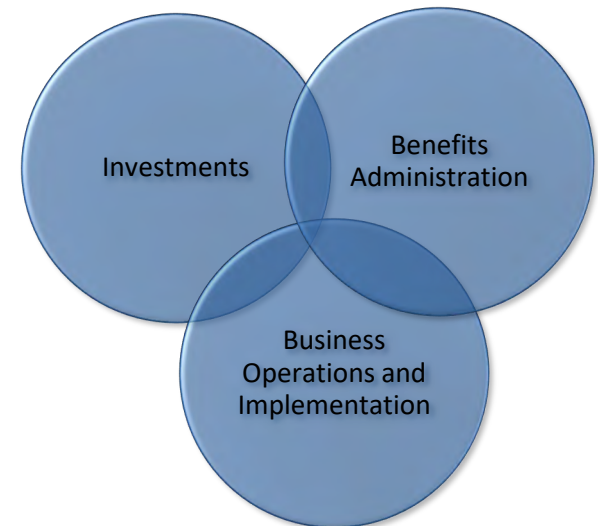


SFERS

San Francisco Employees' Retirement System

Mission and Funding

- **Mission:** SFERS is dedicated to securing, protecting and prudently investing the pension trust assets, administering mandated benefits programs, and providing promised benefits to the active and retired members.
- **Funding:** To deliver on the mission, SFERS needs to invest sufficiently and efficiently in people and systems across all aspects of the business, including benefits administration, investments and operations.
 - **SFERS is self-funded. The SFERS budget is not part of the General Fund.**



Who We Serve

- Pension Plan

Current	
Net Asset Market Value	\$34.8bn
Members	78,778

- Deferred Compensation Plan (DC)

Current	
Asset Balance	\$5.4bn
Participants	34,936

- Invest assets of Retiree Health Care Trust Fund (RHCTF)

Note: Preliminary estimated pension plan value as of April 30, 2024. Membership as of June 30, 2023. Deferred Compensation balance and number of participants with a balance as of March 31, 2024.

SFERS Continues to Deliver on Mission and Objectives FY2023 at a Glance



Prudently Invest Trust Assets

Funded Status: 97% as of July 1, 2023

Investment performance has exceeded actuarial rate of return and benchmark over 5, 10 and 20 years



Administer Mandated Benefits

Responded to 12,607 inquiries on Sfersconnect

Conducted 2,069 retirement and 662 service purchase appointments

273,685 log-ins on SFERS member portal

Hosted 31 educational webinars, with a total of 8,604 attendees and satisfaction rate of 4.5 out of 5.0



Provide Promised Benefits

Paid \$1.82billion in benefits

Processed 1,161 new retirements



Deferred Comp Plan

57% participation rate for City eligible employees, representing 33,889 participants

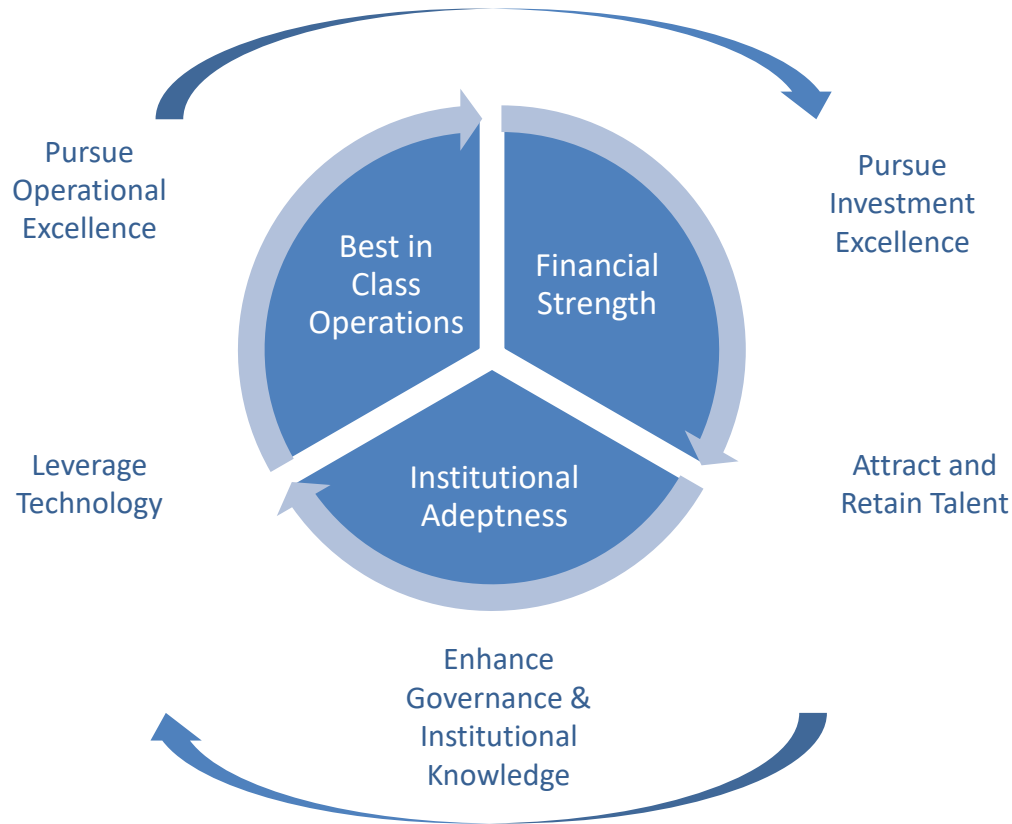
Call center handled 22,783 calls, with 98% average monthly customer satisfaction level

Counselors conducted 6,504 one-on-one meetings



SFERS Strategic Plan - Objectives

SFERS' Strategic Plan is designed around three key objectives that align with the mission: Best in Class Operations, Financial Strength and Institutional Adeptness



Aligning Budget with Strategic Objectives

Information Technology Initiatives

A robust technology platform is critical when managing over \$35bn in assets for over 78,000 members

Leverage Technology & Operational Excellence

- Broaden Web capabilities for Stakeholders
 - SFERS website
 - Member self-service capabilities
 - Web capabilities to foster communications and efficiencies
- Be resilient and mitigate risk
 - Application upgrade and cloud implementation
 - Cybersecurity vigilance
- Establish pathway to modernize systems

Proposed Budget Impact

- Critical Software Maintenance & Upgrades and IT Resiliency: \$2mm (Incremental)
- Incremental IT Headcount
 - FTEs: 4
 - Approx Salary Increase: \$467K

Aligning Budget with Strategic Objectives

Retirement Services Initiatives

Sufficient staff necessary to effectively and efficiently administer plan that has grown significantly in membership and complexity

Operational Excellence, Retain Talent, and Leverage Technology

- Enact second of 2-year plan to align resources to:
 - Complete core Retirement Services functions
 - Promptly respond to member inquiries
 - Promptly process benefit payments and reciprocity requests
 - Provide exemplary customer service
- Mitigate implementation risk
- Process improvement
 - Document institutional knowledge
 - Leverage technology

Proposed Budget Impact

- Incremental Retirement Services Headcount
 - FTEs: 7 (as approved in last year's budget process)
 - Approx Salary Increase: \$519K

SFERS Staffing over Time

SFERS has grown considerably in assets under management, membership, and complexity

- Reduction in employer contributions
 - 16.91% for FY 2025 vs 25.19% in FY 2020
- Growth in assets, members and staffing: FY 2020 – FY 2024
 - 31% increase in Pension Assets (Increase of \$14.9 billion)
 - 25% increase in members
 - 41% increase in DC Assets
 - 24% increase in ASOs

	Staffing				
	FY2021	FY2022	FY2023	FY2024	Proposed FY2025
Admin & Retirement Services	87	88	95	103	113
Investments	23	27	30	31	31
DC	5	5	7	7	7
Total	115	120	132	141	151

Note: ASO includes filled and vacant budgeted positions, rounded to nearest whole number. Growth in Pension assets through April 30, 2024 and DC assets through March 30, 2024. Employer contributions before cost sharing.

Performance Measures

	FY22-23		FY23-24	FY24-25	FY25-26
	<u>Target</u>	<u>Actual</u>	<u>Current/ YTD</u>	<u>Target</u>	<u>Target</u>
Educate Employees About Retirement Readiness					
Percentage of Eligible City Employees who participate in the DC Plan	50%	✓ 57%	57%	50%	50%
Total Number of Visits to Main Website (mysfers.org)	1,800,000	1,567,351	1,097,551	2,000,000	2,200,000
Prudently Invest Trust Assets					
Return on investment ranking of 50 th Percentile or better among pension plans with assets in excess of \$1bn, using 5-year average return (1= yes)	1	✓ 1	1	1	1

Note: FY23-24 based returns through Dec 2023, DC participation as of Mar 30, 2024 and website visits between July 1, 2023 – Mar 30, 2024.



FY 2024-2026 Vacancies and Proposed Positions

Previously Approved New Positions –
FY 2024-2025

Proposed New Positions – FY 2024-2025

Proposed Substitutions – FY 2024-2025

SAN FRANCISCO EMPLOYEES'
RETIREMENT BOARD

ACTUARIAL SERVICES
COORDINATOR
1- 0922 PEX
(filled)

CEO/CIO
1- 1119 PEX
(filled)

EXECUTIVE ASST-EX DIRECTOR
1- 1110 PEX
(filled)

SR. MGMT ASST
1- 1844 PCS
(filled)

CHIEF OPERATING OFFICER
1- 1117 PEX
(filled)

CHIEF OF STAFF,
COO
1- 0923 PCS
(vacant)

SR. MGMT ASST
1- 1844 PCS
(filled)

MGMT ASST
(vacant)

DEFERRED
COMPENSATION
MANAGER
1- 0952 PCS
(filled)

MANAGING DIR
PUBLIC MARKETS
1- 1116 PEX
(filled)

MANAGING DIR
ABSOLUTE
RETURN
1- 1116 PEX
(filled)

MANAGING DIR
PRIVATE
MARKETS
1- 1116 PEX
(filled)

MANAGING DIR
ASSET ALLO. & INNOV.
SOLUTIONS
1- 1116 PEX
(filled)

MANAGING DIR
Co-Investments
1- 1116 PEX
(vacant)

SR/DCP LOAN
PROG MANAGER
1- 0923 PCS
(filled, budgeted
as 0922)

DIRECTOR
3- 1116 PEX
(filled)

ASSO PORTFOLIO
MGR
1- 0923 PEX
(vacant)

DIRECTOR
4- 1116 PEX
(filled)

ASSO PORTFOLIO
MGR
1- 0923 PEX
(vacant)

ASSO PORTFOLIO
MGR
1- 0923 PEX
(vacant)

RETIREMENT
SUPERVISOR
1- 1814 PCS
(filled)

SR PORTFOLIO
MGR
2- 1114 PEX
(1 filled, 1 vacant)

INVESTMENT
OFFICER
1- 0922 PEX
(filled)

ASSO PORTFOLIO
MGR
3- 0923 PEX
(2 filled, 1 vacant)

INVESTMENT
OFFICER
1- 0922 PEX
(filled)

INVESTMENT
OFFICER
1- 0922 PEX
(vacant)

RETIREMENT
ANALYST
1- 1812 PCS
(filled)

ASSO PORTFOLIO
MGR
1- 0923 PEX
(filled)

INVESTMENT
OFFICER
1- 0922 PEX
(filled)

INVESTMENT
OFFICER
1- 0922 PEX
(filled, budgeted
as 0923)

INVESTMENT
ANALYST
1- 4331 PEX
(vacant)

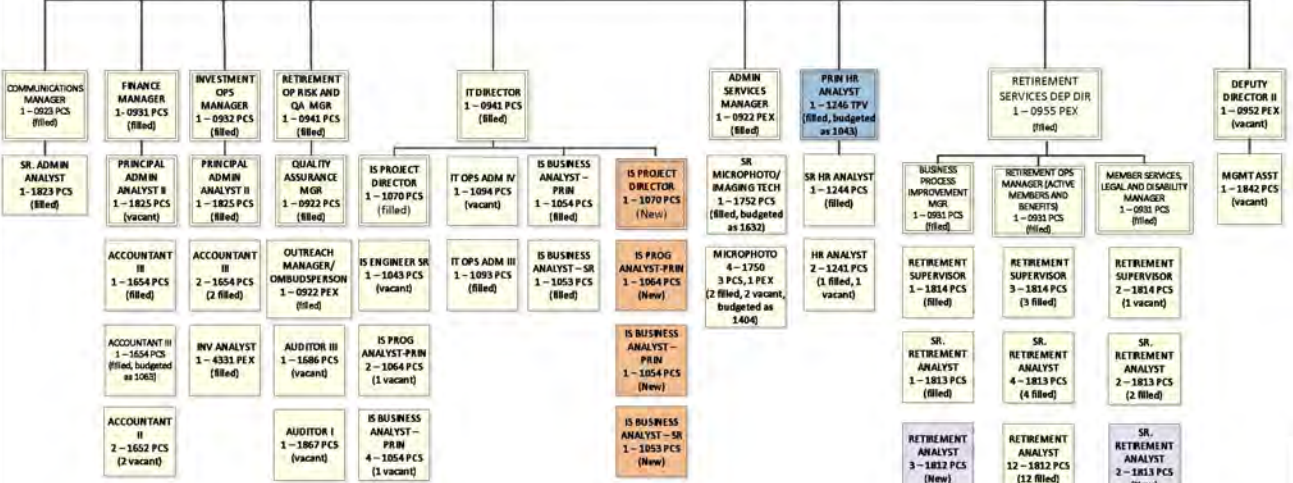
RETIREMENT
ANALYST
1- 1812 PCS
(vacant, budgeted
as 1209)

INVESTMENT
OFFICER
4- 0922 PEX
(4 filled)

BENEFITS
TECHNICIAN
2- 1209 PCS
(2 filled)

- 0922 Manager I Real Assets – Vacant; recruitment scheduled for FY25 Q1
- 0923 Manager II Fixed Income – Vacant; recruitment scheduled for FY25 Q2
- 0923 Manager II Absolute Return – Hiring; recruitment in progress
- 0923 Manager II Private Equity Division – Hiring; recruitment in progress
- 0923 Manager II Asset Allocation Division – Hiring; recruitment in progress
- 1114 Senior Portfolio Manager Private Credit – Hiring; recruitment in progress
- 1116 Managing Director Co-Investment – Vacant; recruitment scheduled for FY25 Q2

- 0923 Manager II Chief of Staff – Vacant; recruitment scheduled for FY25 Q1
- 1054 IS Business Analyst-Principal – Hiring; recruitment in progress
- 1842 Management Assistant – Vacant; recruitment scheduled for FY25 Q2
- 4331 Investment Analyst – Vacant; recruitment scheduled for FY25 Q2



- 1043 IS Engineer-Senior – Hiring; recruitment in progress
- 1064 IS Prg Analyst-Principal – Vacant; recruitment scheduled for FY25 Q2
- 1094 IT Operations Support Admin IV – Hiring; recruitment in progress
- 1209 Benefits Technician – Hiring; recruitment in progress
- 1404 Clerk – Hiring; recruitment in progress for 1750
- 1652 Accountant II – Vacant; recruitment scheduled for FY25 Q1
- 1686 Auditor III – Vacant; recruitment scheduled for FY25 Q1
- 1814 Benefits Supervisor – Vacant; recruitment scheduled for FY25 Q1
- 1825 PmpI Admin Analyst II – Hiring; recruitment in progress
- 1867 Auditor I – Vacant; recruitment scheduled for FY25 Q1
- 0952 Dep Dir II Strategic & Enterprise Planning – Vacant; recruitment scheduled for FY25 Q2



**Department of Building Inspection
Proposed Budget
FY 2024-25 and 2025-26
Patrick O’Riordan, Director**

About the Department of Building Inspection

Mission

The Department of Building Inspection protects our community by ensuring code-compliant construction, building safety, resilience, and habitability, and by supporting economic development in San Francisco.

Vision

Our dedicated and knowledgeable staff will provide professional, effective customer service using clear processes and consistent standards to build trust, provide accountability, and safeguard the public.

Core Values

Customer Focus

Integrity

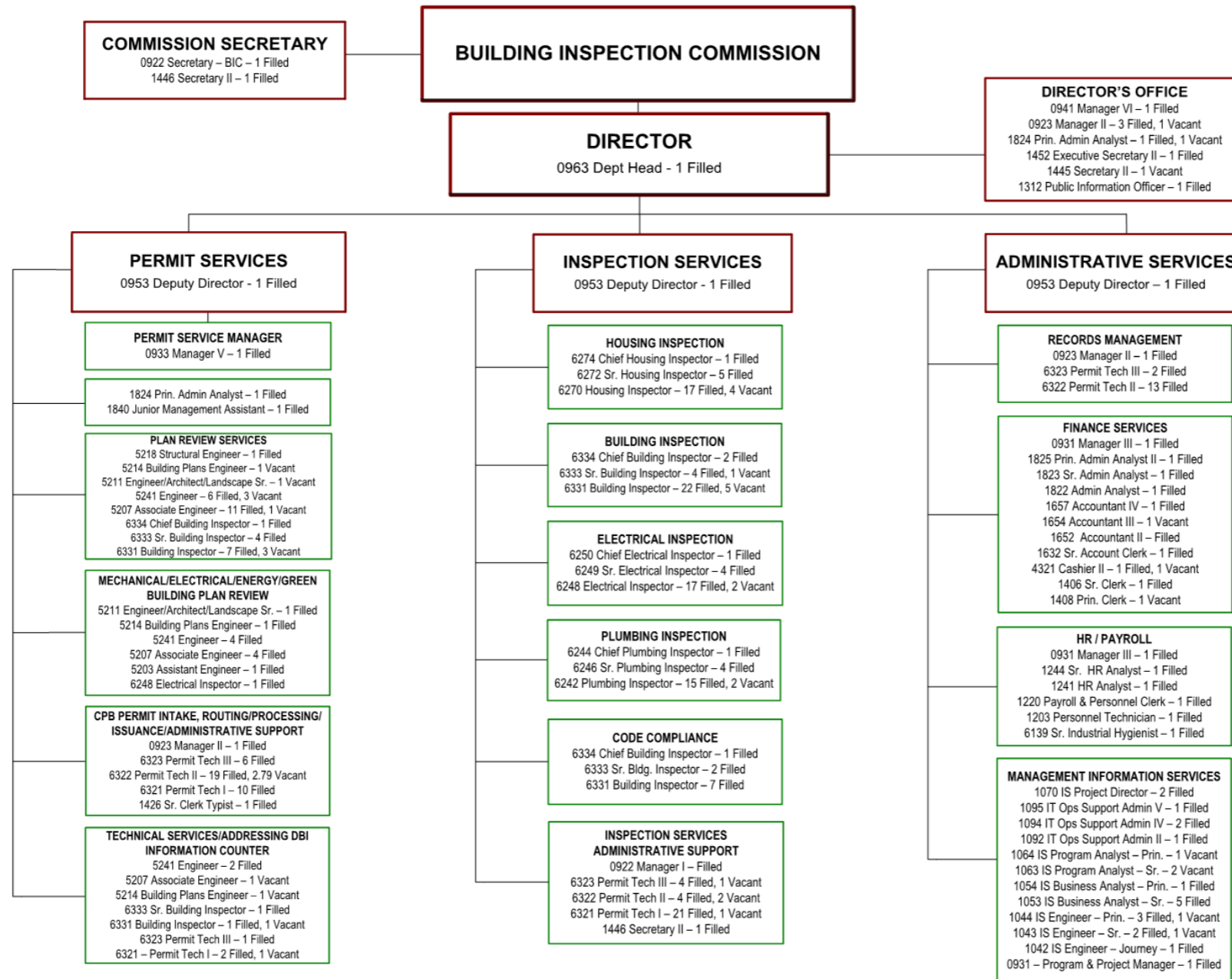
Diversity, Equity, Inclusion & Belonging

Professionalism

Supportive Work Environment

Transparency and Accountability

Org Chart



DBI Performance Highlights

Some of DBI's mid-year performance highlights include:

- **Plan Review**

- Exceeding 60% target for over-the-counter plans issued in 2-business days or less (over 90% of Building Permits are over-the-counter)
- 14% of no-plans permits are now issued instantly online
- 67% of in-house plans were processed electronically in Q1/2 – moved to 100% in Q3
- Steadily improving the percent of in-house permits hitting benchmarks for first review time

- **Inspection Services**

- Building, Electrical, and Plumbing divisions are all exceeding benchmarks for number of inspections per inspector day
- Over 90% of non-life hazard complaints are responded to within 3 business days

- **Administrative Practices**

- Nearly 100% of 3R reports are produced within 7 business days

- **Customer Service**

- 93% of records requests are processed over the counter and the rest are processed within 15 business days

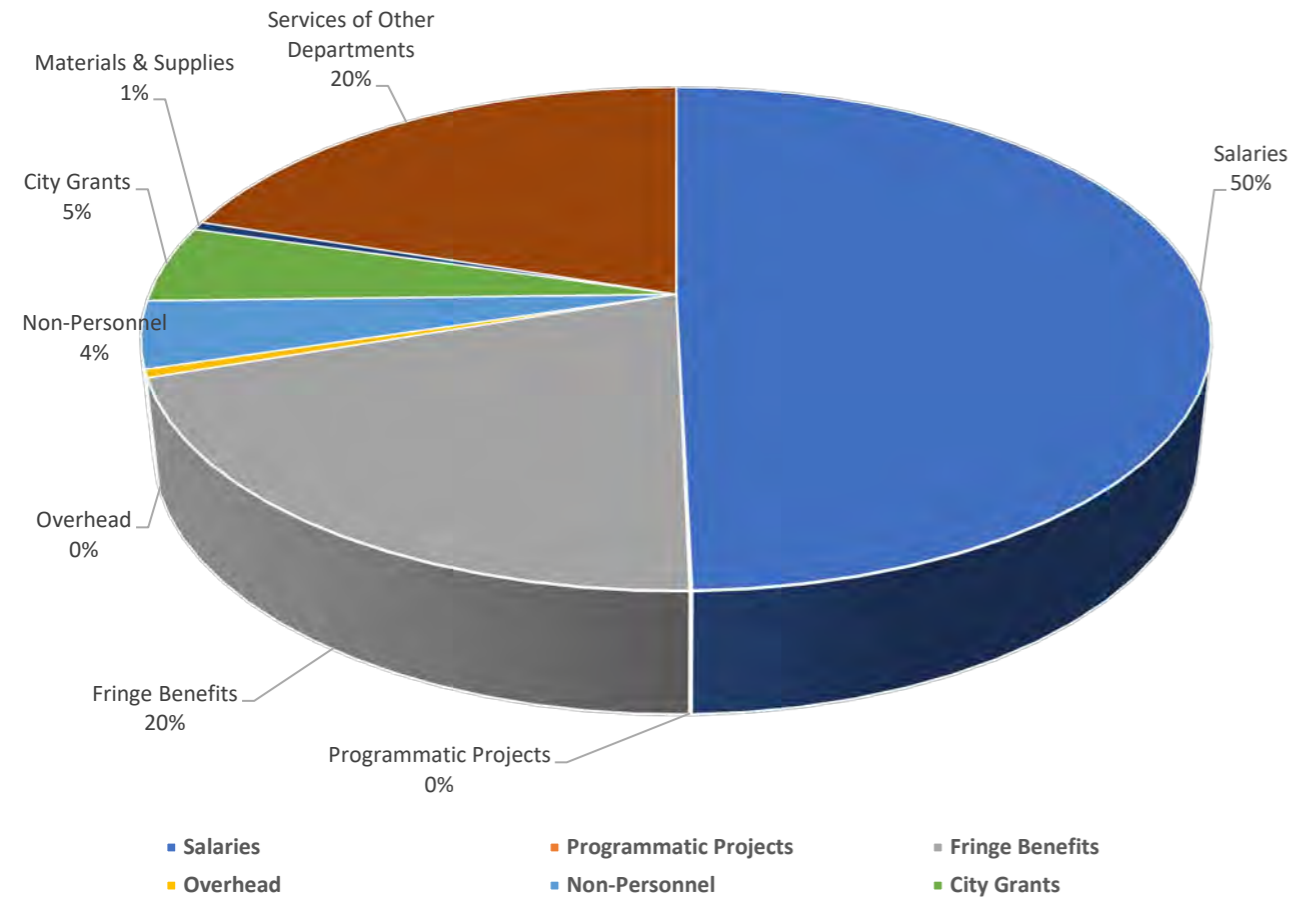
FY 2024-25 and FY 2025-26 Budget

		FY 2023-24 Original	FY 2024-25 Mayor	Change from 2023-24	FY 2025-26 Mayor	Change from 2024-25
Revenue	Apartment / Hotel License Fees	7,718,319	12,083,145	4,364,826	12,083,145	-
	Fines and Penalties	-	650,000	650,000	650,000	-
	Interest Income	1,922,127	1,820,035	(102,092)	1,813,246	(6,789)
	Charges for Services	47,057,008	48,737,361	1,680,353	61,735,316	12,997,955
	Peer Review Reimbursement	1,250,000	1,250,000	-	1,250,000	-
	Payments from Other Departments	204,053	162,329	(41,724)	162,329	-
	General Fund Transfer (for CBO Grants)	5,100,000	4,320,000	(780,000)	4,320,000	-
	Use of Reserves	19,352,067	18,585,673	(766,394)	9,483,388	(9,102,285)
	Special Revenue	3,500,000	140,000	(3,360,000)	140,000	-
Revenue Total		86,103,574	87,748,543	1,644,969	91,637,424	3,888,881
Expenditure	Salaries	41,362,210	43,530,228	2,168,018	45,672,419	2,142,191
	Benefits	16,798,842	17,634,273	835,431	18,570,764	936,491
	City Overhead	1,352,456	457,525	(894,931)	457,525	-
	Professional Services	3,761,000	3,703,000	(58,000)	3,703,000	-
	City Grant Program	4,800,000	4,320,000	(480,000)	4,320,000	-
	Materials & Supplies	442,000	442,000	-	442,000	-
	Services of Other Departments	17,587,066	17,521,517	(65,549)	18,331,716	810,199
	Programmatic Projects	-	-	-	-	-
	Special Expenditure	-	140,000	140,000	140,000	-
Expenditure Total		86,103,574	87,748,543	1,644,969	91,637,424	3,888,881

- Total proposed budget is \$87.7M in FY 24-25 and \$91.6M in FY 25-26
- \$6.2M increase in License and Charges for Services revenues to reflect proposed fee increases
- \$3.0M increase in salaries & fringes due to COLAs, position changes, and attrition
- \$0.9M decrease in City Overhead
- \$0.5M decrease in CBO Grants, 10% GFS reduction

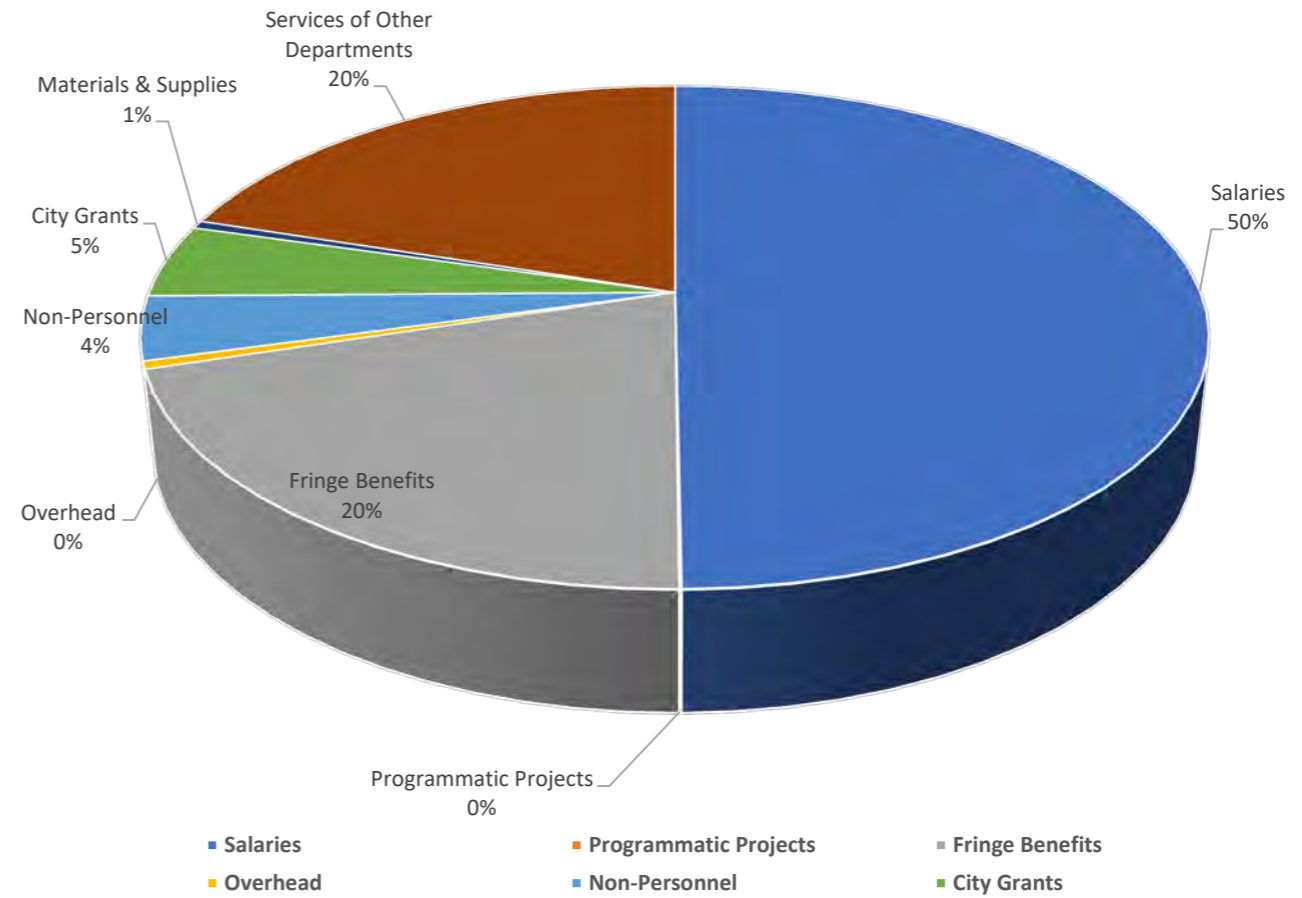
FY 2023-25 and FY 2024-26 Expenditures

**FY 2024-25
Proposed Expenditures**



Total Expenditures \$87.7M

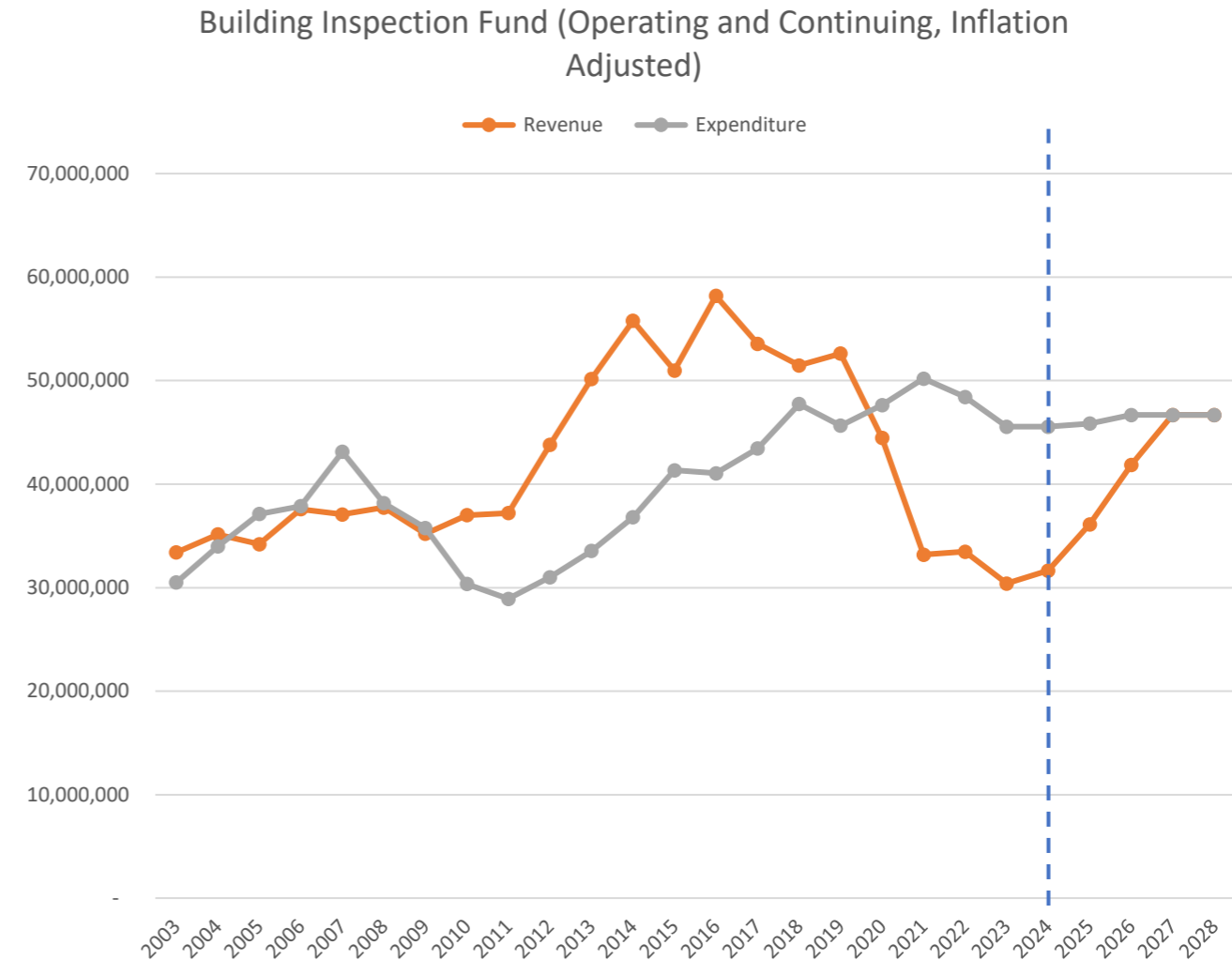
**FY 2025-26
Proposed Expenditures**



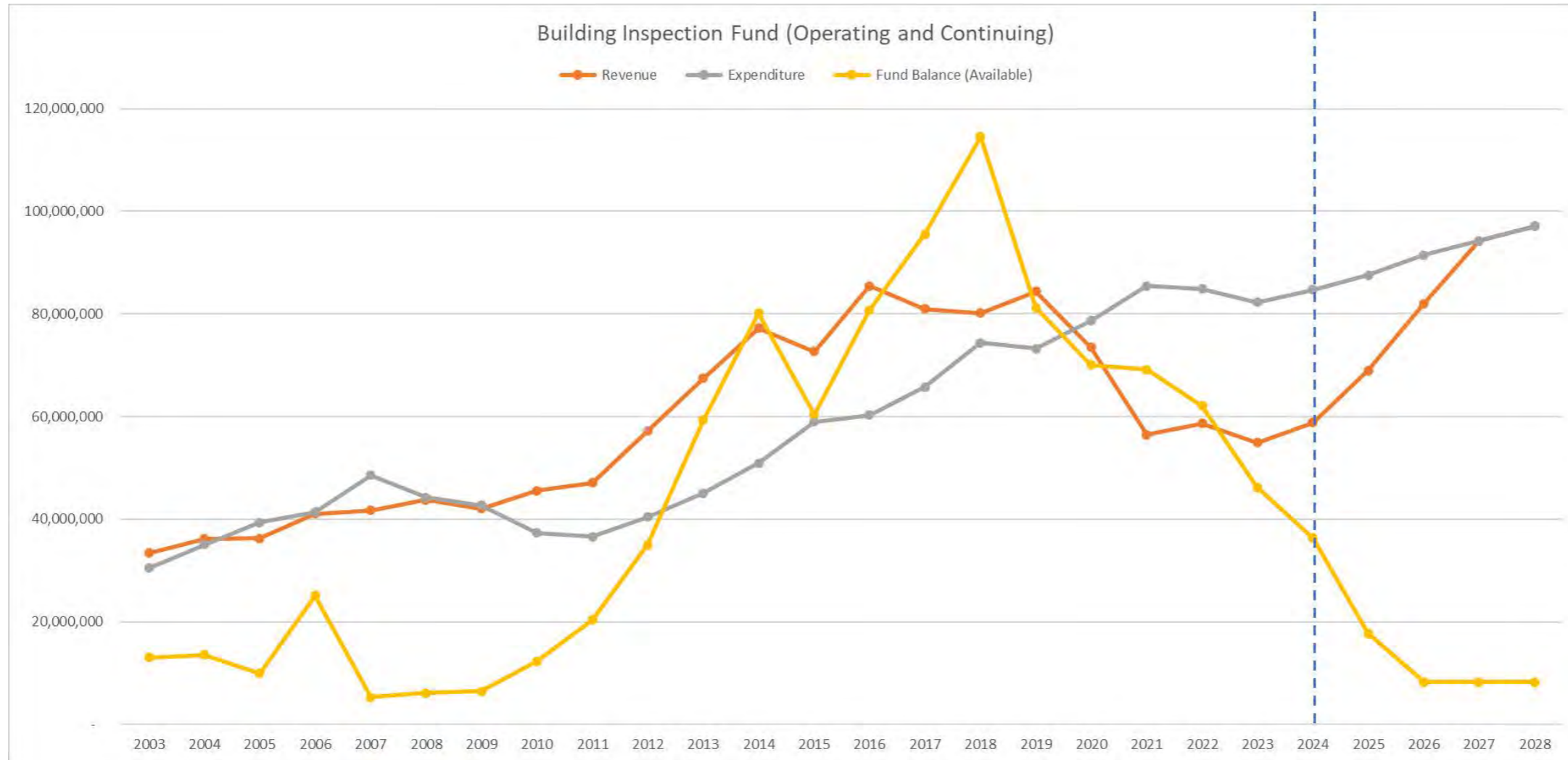
Total Expenditures \$91.6M

Revenue

- Fee history
 - Increased in FY08 (fee study)
 - Decreased in FY15 (fee study)
 - Increased in FY24 (15% across the board)
- 42% revenue decrease from FY19 to FY23
- DBI hired a consultant to do fee study, completed in January 2024 for FY25
- Plan is to phase in fee study recommendations over three years



Fund Balance (Reserves)



Staffing

Division Description	Actual FTE						Budget FTE		
	FY19	FY20	FY21	FY22	FY23	FY24	FY24 Original	FY25 Mayor	FY26 Mayor
DBI Administration	68.2	67.7	66.9	65.9	61.6	59.7	57.0	60.9	60.8
DBI Inspection Services	127.0	121.6	122.3	132.0	134.6	129.1	126.7	128.5	128.5
DBI Permit Services	75.5	69.8	73.4	80.6	86.4	91.6	85.5	89.4	89.8
Grand Total	270.8	259.2	262.5	278.5	282.6	280.3	269.2	278.7	279.1

- DBI exceeded its FY23 labor budget and projects exceeding it again in FY24
- The proposed budget decreases attrition and increases TEMP to accurately reflect existing staff, proposed headcount only increases by one
- One new Permit Technician added to help manage legislative mandates (Accessible Business Entrance, façade inspection, concrete building program, AB 1114, etc.)



THANK YOU

From: [Board of Supervisors \(BOS\)](#)
To: [BOS-Supervisors](#); [BOS-Legislative Aides](#)
Cc: [Calvillo, Angela \(BOS\)](#); [Mchugh, Eileen \(BOS\)](#); [Ng, Wilson \(BOS\)](#); [Somera, Alisa \(BOS\)](#); [De Asis, Edward \(BOS\)](#); [BOS-Operations](#); [Jalipa, Brent \(BOS\)](#)
Subject: FW: Budget/DBI/SRO Collaboratives (File 240449, 240450, 240451)
Date: Wednesday, May 15, 2024 9:10:21 AM
Attachments: [Screenshot_20240514-143248.pdf](#)

Dear Supervisors,

Please see below for comments regarding the following Files:

File No. 240449 – Hearing to consider the Mayor's May proposed budget for the Airport Commission, Board of Appeals, Department of Building Inspection, Child Support Services, Department of the Environment, Law Library, Municipal Transportation Agency, Port, Public Library, San Francisco Public Utilities Commission, the Residential Rent Stabilization and Arbitration Board, and Retirement System for Fiscal Years (FYs) 2024-2025 and 2025-2026.

File No. 240450 - Proposed Budget and Appropriation Ordinance appropriating all estimated receipts and all estimated expenditures for the Airport Commission, Board of Appeals, Department of Building Inspection, Child Support Services, Department of the Environment, Law Library, Municipal Transportation Agency, Port, Public Library, San Francisco Public Utilities Commission, Residential Rent Stabilization and Arbitration Board, and Retirement System as of May 1, 2024, for Fiscal Years (FYs) 2024-2025 and 2025-2026.

File No. 240451 – Proposed Annual Salary Ordinance enumerating positions in the Proposed Budget and Appropriation Ordinance for the Airport Commission, Board of Appeals, Child Support Services, Department of Building Inspection, Department of the Environment, Public Library, Law Library, Municipal Transportation Agency, Port, San Francisco Public Utilities Commission, Retirement System, and Residential Rent Stabilization and Arbitration Board as of May 1, 2024, for Fiscal Years (FYs) 2024-2025 and 2025-2026.

Regards,

Richard Lagunte
Office of the Clerk of the Board
San Francisco Board of Supervisors
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102
Voice (415) 554-5184 | Fax (415) 554-5163
richard.lagunte@sfgov.org | www.sfbos.org

Pronouns: he, him, his

***Disclosures:** Personal information that is provided in communications to the Board of Supervisors is subject to disclosure under the California Public Records Act and the San Francisco Sunshine Ordinance. Personal information provided will not be redacted. Members of the public are not required to provide personal identifying information when they communicate with the Board of Supervisors and its committees. All written or oral communications that members of the public submit to the Clerk's Office regarding pending legislation or hearings will be made available to all members of the public for*

inspection and copying. The Clerk's Office does not redact any information from these submissions. This means that personal information—including names, phone numbers, addresses and similar information that a member of the public elects to submit to the Board and its committees—may appear on the Board of Supervisors' website or in other public documents that members of the public may inspect or copy.

From: Jordan Davis <jodav1026@gmail.com>

Sent: Tuesday, May 14, 2024 4:41 PM

To: Chan, Connie (BOS) <connie.chan@sfgov.org>; ChanStaff (BOS) <chanstaff@sfgov.org>; MandelmanStaff (BOS) <mandelmanstaff@sfgov.org>; Mandelman, Rafael (BOS) <rafael.mandelman@sfgov.org>; Walton, Shamann (BOS) <shamann.walton@sfgov.org>; Waltonstaff (BOS) <waltonstaff@sfgov.org>; Peskin, Aaron (BOS) <aaron.peskin@sfgov.org>; MelgarStaff (BOS) <melgarstaff@sfgov.org>; Melgar, Myrna (BOS) <myrna.melgar@sfgov.org>; PeskinStaff (BOS) <peskinstaff@sfgov.org>; Board of Supervisors (BOS) <board.of.supervisors@sfgov.org>

Cc: Christopher Mika <mika.christopher@gmail.com>

Subject: Budget/DBI/SRO Collaboratives (File 240449, 240450, 240451)

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Budget And Appropriations Committee:

2 years ago, Supervisor Ronen, as chair of Budget and at behest of permanent supportive housing tenants, questioned DBI over the inherent and longstanding conflicts of interest at the SRO Collaboratives, which are funded by DBI, but contracted through SRO landlords. Since then, nothing has changed:

This is why I am asking you to question DBI once again about these conflicts of interest issues and what they are doing about it.

Attached below is an excellent email from Christopher Mika that he sent two years ago around this time. The issues he brings up are still salient, and after my hunger strikes/#30RightNow and the Chronicle "Broken Homes" series, we should have learned that the SRO Collaboratives conflicts of interest had real impacts, and if tenant organizers were free to advocate without landlord interference, we wouldn't have had to deal with rent disparities, collapsing physical plants, and rampant evictions, the latter two still costing us millions. WHY ARE WE CONTINUING TO THROW MONEY TOWARDS FAKE TENANTS RIGHTS GROUPS WHICH PROTECTS ONE CLASS OF SRO TENANTS (PRIVATE) WHILE CONFLICTED OUT OF HELPING ANOTHER (PSH TENANTS).

If the city was giving lucrative contracts to Veritas to run a fake tenant organizer program within their buildings and to yell at other landlords, there would be deafening outrage from a broad swath of the tenants rights community. Where is the outrage

when serial evictor and poverty pimps like THC get these contracts.

I should also point out that CCSRO has at multiple times, done advocacy on issues not related to housing, including pushing Randy Shaw's public safety agenda. **It's inappropriate for a program run by DBI to focus on code enforcement/housing issues to be focusing on public safety issues outside the building, no matter what the merits of them may be.** This is a budget issue.

I will also state that the tenant organizers that THC puts up in this building don't do much. We have had issues with mail delivery in my building for some time, and while the postal service is a federal issue, where are the protests, where's the deep canvassing, where's the lobbying of federal representatives. All we get are excuses about "process". **The city is spending so much on supposedly helping SRO tenants, but it is going to basically creating piss poor PR reps for SRO/PSH landlords.**

If we are gonna spend money on code enforcement/tenants rights incubation, we want to see results. I, and so many other tenants want to see a separation of SRO/PSH landlord and SRO Collaborative, otherwise, I'd rather the Collaboratives be closed down than continue as is, but more than closure, we would rather see deep reform of the SRO Collaboratives. so all SRO tenants can benefit while delivering with integrity, on time, and under budget.

And Myrna, you texted me two years ago that you wanted to expose the corrupt relationship between Randy Shaw and THC/CEOP. It's time for action.

Lastly, I am trying to prioritize my mental health. Me and the few other people who have been agitating for this shouldn't have to keep repeating the complicated trauma we face from this. I already got mental health issues from the stress of running #30RightNow and I don't need any more.

Should you need to reach me, my number is 415-499-2563

-Jordan (she/they)

2:32

From: Board of Supervisors (BOS)
To: BOS Supervisors; BOS Legislative Aides
Cc: Jalina Brent (BOS); Cayillo, Angela (BOS); Laxamana, Junko (BOS); Mhugh, Eileen (BOS); Ng, Wilson (BOS); Somera, Alan (BOS)
Subject: FW: File 220491 At Budget And Appropriations (DBI Budget conflict of interest concerns)
Date: Wednesday, May 18, 2022 2:05:43 PM

-----Original Message-----

From: Christopher Mika <mika.christopher@gmail.com>
Sent: Wednesday, May 18, 2022 1:17 PM
To: Ronen, Hillary <hillary.ronen@sfgov.org>; Ferrigno, Jennifer (BOS) <jennifer.ferrigno@sfgov.org>; Saini, Nikita (BOS) <nikita.saini@sfgov.org>; Lerma, Santiago (BOS) <santiago.lerma@sfgov.org>; Herrera, Ana (BOS) <ana.herrera@sfgov.org>; Safai, Ahsha (BOS) <ahsha.safai@sfgov.org>; SafaiStaff (BOS) <safaistaff@sfgov.org>; Mar, Gordon (BOS) <gordon.mar@sfgov.org>; Chan, Karen (REC) <karen.chan@sfgov.org>; Lovett, Li (BOS) <li.lovett@sfgov.org>; Wright, Edward (BOS) <edward.w.wright@sfgov.org>; Wong, Alan (BOS) <alan.wong1@sfgov.org>; Walton, Shamann (BOS) <shamann.walton@sfgov.org>; Evans, Abe (BOS) <abe.evans@sfgov.org>; Gallardo, Tracy (BOS) <tracy.gallardo@sfgov.org>; Gee, Natalie (BOS) <natalie.gee@sfgov.org>; Burch, Percy (BOS) <percy.burch@sfgov.org>; Chan, Connie (BOS) <connie.chan@sfgov.org>; Parsons, Winston (BOS) <Winston.Parsons@sfgov.org>; Groth, Kelly (BOS) <kelly.groth@sfgov.org>; Hsieh, Frances (BOS) <frances.hsieh@sfgov.org>; Yu, Angelina (BOS) <angelina.yu@sfgov.org>
Cc: Board of Supervisors, (BOS) <board.of.supervisors@sfgov.org>; fred@hrcsf.org
Subject: File 220491 At Budget And Appropriations (DBI Budget conflict of interest concerns)

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Hello

My Name is Christopher Mika. I'm a SRO supportive housing Tenant in The Tenderloin, now District 5. I'm writing the Budget and Appropriations committee because I want to express my concern about conflicts of interest regarding the local SRO Collaboratives which, by my understanding, are overseen by the Department of Building Inspection. These entities include, but may not be limited to:

- The Central City SRO Collaborative
- The Mission SRO Collaborative
- The Chinatown SRO Collaborative
- TNDC

What we have with the SRO Collaboratives are organizations which claim to represent formerly homeless supportive housing - SRO tenants. In practice what they are, to greater and lesser degrees, are organizations owned and directed by SH-SRO landlords. In many cases the landlords that run the Collaboratives use tenants to lobby for their personal and political aims. The most egregious organization is probably CCSRO, which is run by Tenderloin Housing Clinic, and owned by Randy Shaw.

I am a THC SRO tenant, and I can share a few examples of this:

- Randy Shaw, through CCSRO staff (and publicly through interviews in The Examiner) opposed the '30 Right Now' legislation which was created and driven by SRO tenants. The legislation sought to bring rent for SRO tenants in line with the national standard for rent subsidy, which was 30% of income. Shaw used the existence of CCSRO approved and paid for fake "Tenant Organizers" to lobby against the legislation and make the claim that tenants

didn't want it because tenants themselves were worried that they would use drugs with "extra money". This was undeniably false. SRO tenants were overwhelmingly supportive of "30 Right Now"

- Late in 2020 I was alarmed that the staff of my THC SH-SRO building was still not adhering to COVID protocols. I had reached out to the manager of my building, but her response was dismissive. At the time, a San Francisco supervisor released a statement re: where to go if SRO tenants need help with COVID compliance, and other issues. The recommendation listed the Collaboratives, including CCSRO. I was struck at the futility of this and that an SRO tenant having problems with their landlord was recommended to go to their landlord.

- CSROC recently demanded an amendment to legislation by Sup Aaron Peskin to give San Francisco tenants power to form tenants' unions. The amendment was to deny SRO supportive housing residents the same powers and rights.

It is apparent that the SRO collaboratives, being owned and managed by landlords, are working at cross purposes with their tenants. It is a flagrant conflict of interest.

Assuming that the Collaboratives have utility outside of being lobbying organizations for SRO landlords, I would like to see them completely severed from the non-profit landlord complex, and made public entities that truly serve tenants. If that is not an option, I think they should be defunded and put to pasture immediately due to the complex harm that they are causing SRO tenants.

Sincerely,

Christopher Mika.

From: [Dave Warner](#)
To: [Jalipa, Brent \(BOS\)](#)
Subject: Ratepayer concerns with SFPUC Financial Plans
Date: Monday, May 20, 2024 2:33:46 PM
Attachments: [Water Enterprise - Astonishing Growth in the Price of Water.pdf](#)
[SFPUC CAC - Ratepayers and the City need you.pdf](#)

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Hi Brent,

Thanks for being the clerk for the Budget and Appropriations committee. Attached are two letters that I've sent to others regarding concerns about the SFPUC's budget and 10 year financial plan. Would you distribute the letters to the committee members?

Kind regards,

Dave Warner

April 15, 2024

Re: SFPUC CAC: Ratepayers and the City Need You to Make Rates A Priority This Year

Dear Citizens Advisory Committee Members,

As you are likely aware, the SFPUC is in the last stages of getting approval for its massive \$11.8 billion 10 year capital plan. **As it stands, the plan already projects major increases in rates that bump up against the SFPUC's ratepayer affordability limits for water and wastewater. However, the even bigger issue (that the SFPUC doesn't appear to understand) is that the assumptions behind the rate projections have a reasonable likelihood of not being achieved, which would push rates well above affordability limits.**

The basic issue is that the SFPUC's water and wastewater enterprises have mostly fixed costs (the water enterprise fixed cost portion of its expenses is in excess of 90%). When overall demand declines, rates have to increase to cover fixed costs and to make up for lower unit sales.

Capital investment increases fixed costs. To exacerbate the situation, the capital investment is funded in large part by issuing debt. Like a home mortgage, debt payments last 30 years. Because of the debt, if several years from now we decide that rates are going up too much, there's limited flexibility to reduce rates as we can't reduce debt service costs. For context, with this capital plan the SFPUC is projecting that by 2044 debt service costs alone will exceed the size of the entire SFPUC 2023/24 budget.

The SFPUC has not acknowledged the risk to ratepayers in any significant way and continues to work through the City's budget approval process without doing so. The good news is that the first two years of the 10 year plan are about the same as what was projected in last year's \$8.8 billion 10 year capital plan (\$3 billion less than the present plan). This means that even if this year's plan is approved, it could be scaled back in next year's plan, although fewer projects will be available for reworking or reprioritizing.

You might ask, aren't there other committees that should be leading this charge, such as the SFPUC Rate Fairness Board or the SFPUC Revenue Bond Oversight Committee (RBOC)? It appears the Rate Fairness Board is primarily concerned with fairness in allocating rates between types of customers and fixed and variable costs and that the RBOC is more about overseeing bond management as opposed to the overall financial plan. In any event, neither committee has taken up the rate risk concern.

There's a lot of interest in the >\$1 billion added to the plan for wastewater denitrification and for sewer system improvements. But of the \$3 billion increase in the 10 year capital plan from last year, only \$1.2 billion is part of wastewater. Another \$1.2 billion of the increase goes to the two water enterprise divisions, its biggest one year jump in the last 10 years. It seems like there could be room to reduce/delay some of the water enterprise investments, particularly given that we've been investing heavily in the Water System Improvement Program over the last two decades.

Actions you could take this year:

Understand the Scope of the Risk

- 1) **Check the validity of the concerns raised here:** Ask the SFPUC to present to you a risk analysis on rate projections. This should NOT be a review of the budget but a review of the underlying assumptions to the rate projections. What are the underlying assumptions for demand, population and housing? How do rates change if those projections are off? How do rates change with project overruns (a common occurrence)? How do rates change if additional investments are needed, such as for alternative water supplies? How do the affordability limits change if household income grows more slowly than projected? The presentation should have charts addressing each of these risks along with how rates are affected if two or more risks materialize.
- 2) **Understand risk mitigation strategies:** What actions can be taken if risks start to materialize? What's the relationship between capital investment and rates? If an additional \$1 billion of capital investment is needed (for project overruns or otherwise), how much would rates change? What is the financial impact of each risk mitigation strategy, including exactly how much rates would be offset?
- 3) **Invite an independent financial expert to the meeting:** The expert would help evaluate the quality of the materials being presented. An independent financial expert could be the City's Controller (or someone else who's not associated with the SFPUC).

Recommend Improvements

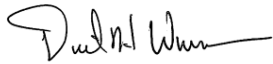
- 4) **Provide guidance on how much of a cushion there should be between projected rates and affordability limits:** In the past there's generally been a 40% cushion between rates and affordability limits, much more than the 1% cushion currently projected.
- 5) **Recommend content changes to next year's financial plan materials presented for approval:** Financial plans submitted for approval should include rate risk analyses, similar to what is being requested in items #1 and #2 above. Without such information, approvers have little understanding of the risks to the plans they are approving.
- 6) **Recommend timing changes:** For this year's budget approval, SFPUC Commissioners didn't get a sense of the size of the budget and 10 year capital plan until the final version was presented on February 2nd, only 11 days before the February 13th approval meeting. Recommend that Commissioners review capital budget targets and their impact on rates early in the budget process so that if there are concerns, they can be addressed long before the plan is finalized.

Bumping up against affordability limits is new for the SFPUC. They don't appear to understand that the risk to ratepayers is much greater than what they are presenting. Please help them understand by asking questions and making recommendations as a result of what you learn. There needs to be a strong voice, such as that of the CAC, pressing this issue.

It will take persistence. In November Commissioner Ajami asked staff for information on how lower water sales would impact the budget and has repeated the request several times since then, but staff has yet to produce anything.

For reference, below are selected slides that help demonstrate the risk.

Best regards,



Dave Warner

cc: SFPUC Commissioners

SFPUC Staff: Dennis Herrera, General Manager, Nancy Hom, Chief Financial Officer
 Laura Busch, Deputy Chief Financial Officer, Erin Corvinova, Financial Planning Director

SFPUC Rate Fairness Board

SFPUC Revenue Bond Oversight Committee

Laurie Thomas Executive Director, Golden Gate Restaurant Association

Amy Cleary, Director of Public Policy and Media Relations, Golden Gate Restaurant Association

Alex Bastian, President and CEO, Hotel Council of San Francisco

A Discussion of Selected Slides Highlighting Ratepayer Risk

- 1) This slide is taken from the SFPUC January 22nd budget presentaFon. It projects that 20 years from now there will be just a 1% cushion between rates and affordability. It is very difficult to project that accurately 20 years out. When there is uncertainty to a projecFon, a best pracFce is to increase the cushion/allowable margin of error.

Ratepayer Affordability Projected 20 Years Out: No Margin for Error

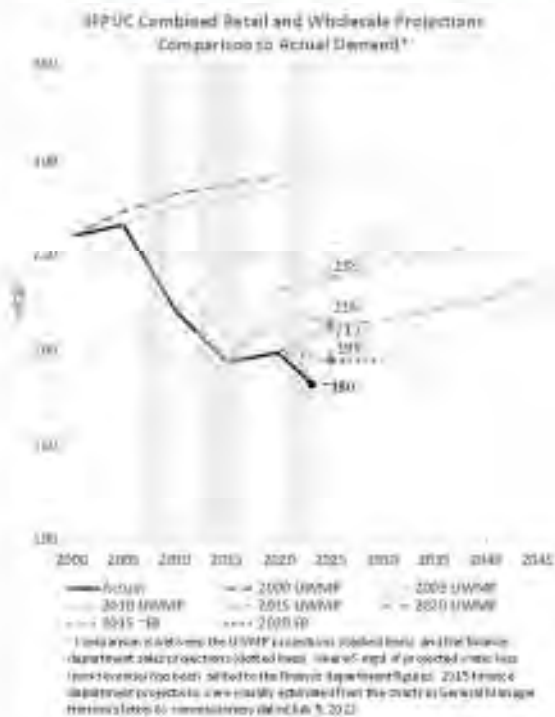


**Assumes increases in water demand, housing/population
Big risk if the future is different than projected**

Source: Slide 45 of January 22, 2024 budget presentation

- 2) This slide shows the SFPUC's track record of projecting water demand. The dashed lines reflect the projections from the Urban Water Management Plans. The dotted lines reflect more conservative projections from the finance department. The solid black line is actual demand. It is difficult to accurately project demand even 5 years out, much less 20.

Water Demand Declining Population Growth May Be Small



- **Per Capita Demand:** Many, including SFPUC Commissioner Ajami and the Pacific Institute, believe San Francisco per capita demand will continue to decline. *We're not close to "demand hardening"*
- **Population:** The California Department of Finance in July 2023 projected San Francisco's 2045 population at ~850,000, much lower than the SFPUC 2020 Urban Water Management Plan projection of ~1,250,000
- **Projections:** Demand continually overestimated. *Reliability at any cost*

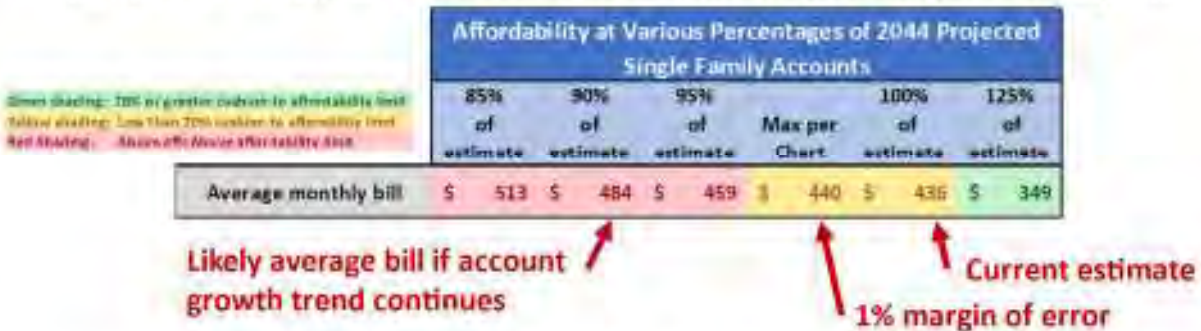
3) This slide is derived from a public records act request. It turns out that a primary driver of the affordability calculation is the number of single-family households. The table at the top shows what 2044 rates would be under various assumptions for the number of single-family households. \$436 is the projected monthly bill and \$440 is the affordability limit (shown with yellow shading). The table in the lower left corner shows that from 2010 to 2020 the number of single family households grew only 1% while San Francisco's population grew 8%.

In its affordability analysis the SFPUC assumed the number of households will grow by 12% in the next 20 years. Given the recent population decline and the 2010-2020 1% growth in single family accounts, 12% is risky. If single family housing growth followed the 2010-2020 trend, then the \$436 rate 20 years from now would instead be \$484, well above the \$440 affordability limit. The SFPUC should provide this kind of risk analysis for all the major factors that affect affordability.

This is just one example of multiple risks that would likely cause rates to exceed affordability limits. The SFPUC should make such risks transparent to both approvers and its constituents.

An Example of Affordability Risk: Single Family Accounts

The more accounts, the more costs can be distributed, lowering the average bill



Single Family Accounts Didn't Grow with Population

	2010	2020	10 Year Growth
Single Family Accounts	109,644	110,791	1%
Population	806,000	870,000	8%

- SFPUC affordability model assumes single family accounts grow 12% over next 20 years
 - Account projection not consistent with history, despite large population growth
- Higher rates leads to lower sales which leads to higher rates, etc.. Leads to a death spiral where the SFPUC can't reduce its fixed costs as demand declines

Sources: Dave Warner calculations for sensitivity table. Account data from SFPUC excel workbooks titled "FY24 Financial Model Sheets - Avg Bill Calc" and "FY25 Financial Models - Avg Bill Calc"

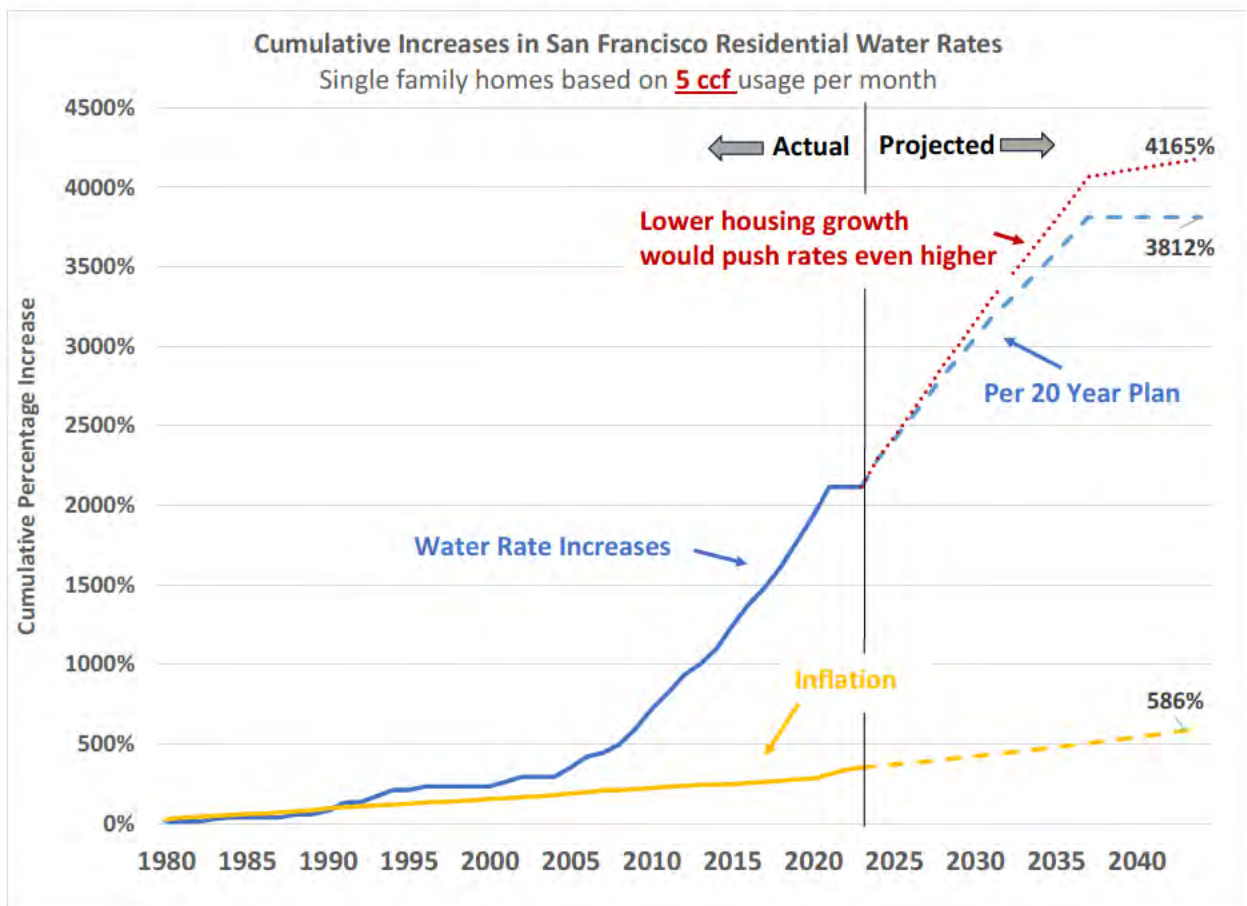
May 13, 2024

Re: Water Enterprise Drives Astonishing Growth in the Price of Water

Dear SFPUC Commissioners,

The SFPUC's water enterprise division continues to drive astonishing increases in the price of water through its continued massive capital investments.

The chart below shows cumulative compound annual water rate increases since 1980 and projected through 2044 as compared to historical and projected inflation rates.¹



The chart shows that not only have water rates been rapidly climbing well above the inflation rate for the last 20 years, but they are projected to continue to do so for most of the next 20 years. Rates are likely to go even higher as the red dotted line shows if single family housing growth rates are lower than projected.

As mentioned in an earlier letter,² when combined with increases in sewer rates, the projected rates (blue dashed line) come within 1% of the SFPUC's affordability policy limit, erasing what

¹ Historical water rates determined from CCSF public records request 24-2552. Projected water rates determined from CCSF public records request 24-1528. Lower housing growth rates were calculated also from public records request 24-1528. Historical inflation data taken from Investopedia article, "U.S. Inflation Rate by Year: 1929 to 2024 by Haranmayi Srinivasan updated May 2, 2024. Projected inflation rates taken from Statista Research Department, "Projected annual inflation rate 2010-2028" dated November 30, 2023.

² See attached letter dated February 12, 2024.

today is about a 40% cushion between rates and affordability limits. Should rates follow the red dotted line, the affordability policy limit will be exceeded.

Water Enterprise is the Biggest Contributor to the Jump in the 10 Year Capital Plan

While much attention has been given to the \$3 billion jump from last year’s 10 year capital plan (now projected to be \$11.8 billion) and how sewer enterprise projects are critically needed including denitrification, much less has been discussed regarding the big one year jump in the water enterprise capital plan.

10 Yr Capital Plan (\$ millions)				
	2024	2025	Yr/yr Increase	Percent increase
Water	\$ 3,241	\$ 4,489	\$ 1,248	38%
Wastewater	\$ 4,879	\$ 6,040	\$ 1,161	24%
Power	\$ 669	\$ 1,283		
Total	\$ 8,788	\$ 11,812		

The table to the left shows that Water Enterprise’s year over year jump in the 10 year plan was bigger dollar-wise than Wastewater’s increase and on a percentage basis much bigger than Wastewater’s increase (38% versus 24%).

With Wastewater we know that denitrification driven by regulatory requirements is a primary driver of the jump, perhaps accounting for more than 80% of the increase. The reasons for Water Enterprise’s plan needing to jump so much this year are less clear. Should some of the Water Enterprise projects be deferred or reduced in size? That would take some pressure off the sustained large rate increases.

Water Enterprise’s Capital Plan Makes Alternative Water Supplies More Difficult

With little investment in Alternative Water Supplies (AWS) in the 10 year capital plan and with rates already increasing at an alarming rate, there’s little ability to invest in AWS in the next 10 years without causing rates to jump even further. While it is accepted that AWS such as potable reuse are a reliable water supply, the SFPUC is constrained in its ability to adapt and produce more AWS.

Debt Exacerbates the Problem

Increasing levels of debt is driven by the capital plan. As previously mentioned in the attached letter, by 2044 SFPUC debt service costs alone will exceed the entire SFPUC-wide 2023 operating budget. In less than 10 years debt service costs will make up more than half of Water Enterprise’s annual operating budget. Of course the \$4.8 billion Water System Improvement Plan (WSIP) was and is needed which started the growth in debt, but imagine if the debt service costs didn’t exist. Water rates would be less than half of what’s projected today.

It appears that an unintended consequence to the WSIP was the SFPUC becoming addicted to debt. An analogy might be auto loans for consumers. Once a consumer has a car loan, perhaps out of a need for a car for work, it can become a never-ending cycle of paying for cars with increasing levels of debt. A good financial planner would say to build personal finances to a place where one day a car loan won’t be needed. Perhaps the SFPUC should take such advice for its debt. The first step is to reduce how much additional debt is needed.

The Water Enterprise 10 Year Capital Plan Needs to be Revisited

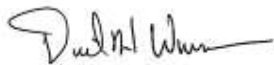
Ways need to be found to reduce the size of the Water Enterprise 10 year capital plan.

Opportunities to explore:

- 1) Is the regional water system designed to provide more water than needed? Would reducing the volumes carried in the RWS reduce the size and urgency of the proposed projects? In the long term, as demand may continue to decline, the cost of maintaining a massive system to import water from the Tuolumne will increase on a per unit basis. Developing a strategy now to right size the RWS will save ratepayers for decades into the future.
- 2) How can we leverage investing in AWS now to reduce the need for some of the capital investment in the 10 year capital plan? What projects could be deferred under the assumption that AWS will take up the slack?
- 3) The design drought is a once in 25,000 year event, even when factoring in scientists' best estimates of the impact of climate change (per the SFPUC's Long Term Vulnerability Assessment (LTVA)). How can adjusting the design drought to a more reasonable level of risk help reduce the need for capital investment?

The projected astonishing retail water rate increases are an example of how staff hasn't developed a vision other than more of the same for the 21st century. The LTVA warned us about the risk of exceptionally high water rates.

Kind regards,



Dave Warner

cc: Dennis Herrera, SFPUC General Manager
Steven Ritchie, SFPUC Assistant General Manager, Water Enterprise
Nancy Hom, SFPUC Chief Financial Officer
Laura Busch, SFPUC Deputy Chief Financial Officer
Erin Corvino, SFPUC Financial Planning Director
SF Board of Supervisors
Bay Area Water Stewards
SFPUC Citizens' Advisory Committee
SFPUC Rate Fairness Board
SFPUC Revenue Bond Oversight Committee

Attachment

February 12, 2024

Re: Proposed Budget has Significant Issues and Risks, Mostly to Ratepayers

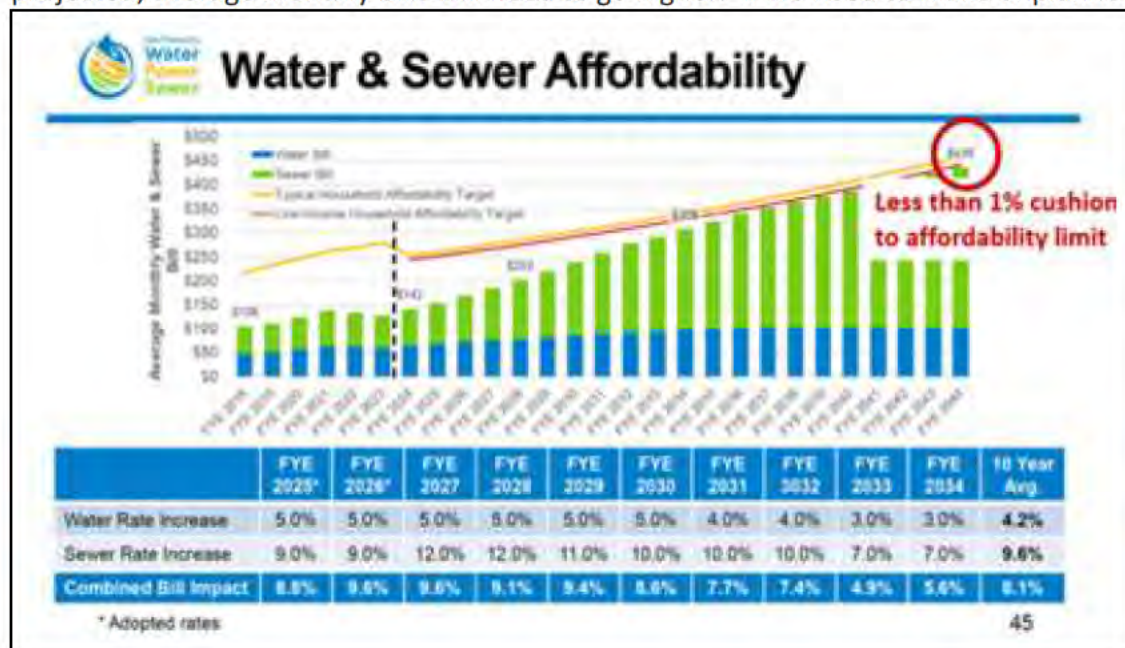
Dear SFPUC Commissioners, Bay Area Water Stewards participants and Citizens Advisory Committee members,

The massive proposed budget and financial plan you are being asked to approve has significant risks and issues that mostly affect ratepayers. This letter provides a summary that not only covers concerns raised before but adds others, including a hidden rate increase without public input, and suggesting another revenue source that would both reduce pressure on rates and reduce the regressive nature of having stormwater related investments charged to ratepayers. **As much as not approving the budget will put the budget calendar into disarray, it is much better than subjecting ratepayers to the risks the budget and financial plan presents. Please choose to NOT approve either the proposed budget or financial plan. Many good things will come out of doing so.**

Issue 1: Uncertainty – The 1% Affordability Cushion is Too Small

If the pandemic has taught us anything, it would be that it is difficult to predict the future. San Francisco's population, median income and water use all declined. For example, in its 2020 Urban Water Management Plan, the SFPUC projected that in 2025 San Francisco's population would be 1.0 million. As of the end of 2023 the population was 848,000¹. It's unlikely the population will grow by 150,000 in less than two years. Making accurate projections 20 years from now is even more difficult.

Projecting average water and sewer bills coming in 1% below the affordability limit 20 years from now, as the chart below shows, is highly unlikely. If the population or housing units grow less than projected, average monthly bills will need to go higher. If we need to make unplanned



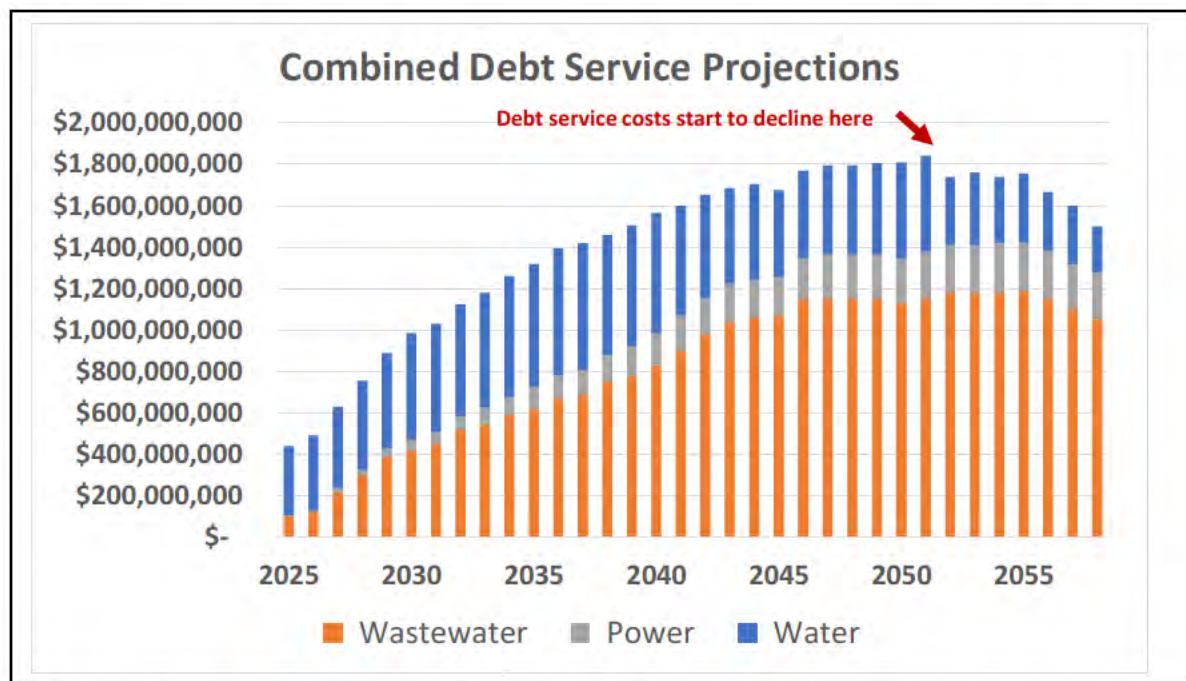
¹ As reported by the California Department of Finance.

investments, average monthly bills will go higher. For enterprises with relatively fixed water and sewer usage, their bills will increase even more as per capita demand declines.

Issue 2: A highly constrained future with little flexibility/adaptability

Having the affordability cushion as small as 1% is a demonstration of how the SFPUC is severely impacting its flexibility and adaptability for decades with this budget and financial plan. Worse is the impact that the 10 year financial plan has on debt service costs (annual interest and principal payments needed to pay for debt). By 2044 debt service costs alone will exceed the entire, SFPUC-wide, 2023 operating budget.

The chart below shows how highly constrained we will be. Debt service costs don't start to decline



until after 2050, which limits our ability to make additional investments for the next 25+ years compounded by the fact that combined water and sewer bills will be bumping up against affordability limits.

Issue 3: Affordability Risk Increases When Projections are Overestimated

The size of average combined water and sewer bills is highly dependent on the amount of new housing built. If less housing is built than projected, there are fewer customers, hence combined bills need to increase further to offset the associated revenue shortfall.

Issue 4: Projecting Additional Rate Increases Without Public Input

The above slide shows the combined monthly bill impact averaging 8.1% per year over the next 10 years, for a cumulative 10 year impact of 117%. One needs to go back to the February 2023 budget presentation to see that the combined monthly bill impact was then projected to average 6.6% per year for a cumulative 10 year impact of 90%. **There should have been a slide calling out the rise so that commissioners and the public clearly understand that another rate increase is being considered as part of these financial plans.**

One might argue that public input isn't needed, as the rates for years 3 through 10 are not being formally approved. The argument seems disrespectful, as approval of the underlying financial plans requires the additional increases to water and sewer rates. Look at last May's rate hearings as an example. The rates approved were the same rates shown in the February 2023 budget hearings.

Issue 5: Need to Understand Alternative Water Supply Plan Risk

The final Alternative Water Supply (AWS) Plan is expected to be presented soon, perhaps this month. The draft called for needs of additional supply of 92 mgd more in the next 20 years. But the 10-Year Financial Plan has no significant investment in AWS. How should decision makers and the public think about this? Is it expected that some AWS investment will be needed? If so, how will AWS investments affect the projections and affordability? A \$5 billion investment in AWS, even if two thirds is borne by BAWSCA, would have a significant impact on affordability, and further constrain any remaining flexibility.

Remember Proposition H and the Ratepayer Revolt of 1998

In 1998, San Francisco voters passed proposition H, which froze rates for a number of years. This was a big contributor to where we are today – the need to make infrastructure investments that should have been done years ago. We certainly don't want that to happen again. At what point will ratepayers revolt again?

Consider Another Revenue Source for Stormwater and other Public Good investments

Property value based parcel tax assessments can be a more progressive way to fund needed improvements in that the residents with more expensive properties pay more. Stormwater related investments are good candidates for such a revenue stream given that all parties benefit independent of water use. There is also time to get such a measure on the November ballot. You likely know that the Santa Clara Valley Water District has done this as recently as November 2020 with their measure S approved by voters by a wide margin. They use the funds for a range of projects including pipeline restoration, seismic retrofits and flood control. And they have issued bonds against the property tax revenue stream to access funds sooner. The SFPUC doing similarly would take pressure off affordability, low income households and businesses.

Saying No Has Many Good Benefits

Not approving the budget and financial plan has many positive benefits. Two big benefits are that you are saying that affordability and the ability to be flexible are important. Saying no will require staff to take a harder look at prioritizing and searching for innovative ways to do more with less and consider funding some investments through other revenue sources such as parcel taxes. You're not saying that we can't invest. You are instead saying we can't invest as fast as we'd like using ratepayer sourced funding.

Saying no is also not telling staff that they have done a bad job. Instead, staff has done a remarkable job in understanding needed investment priorities in our challenging situation of years of underinvestment. But you are telling them to sharpen their pencils. Come back with a

plan that puts less risk on ratepayers. In my experience as a CFO, being a backstop that says no, that we can't afford this, can have exceptional results.

Consider Getting Board of Supervisors Input Before Making a Decision

It may be worthwhile to speak to one or more of the Board of Supervisors to get their perspectives on the challenging situation prior to making a decision. If you were to approve the budget and the Board of Supervisors later does not approve, it could be viewed that the commission is not doing its fiduciary duty to the public and raise questions about the effectiveness of the commission as an independent oversight body. Of course if the Board of Supervisors supports your decision, it is a job well done. This is a particularly challenging budget situation.

Recommendations to Commissioners

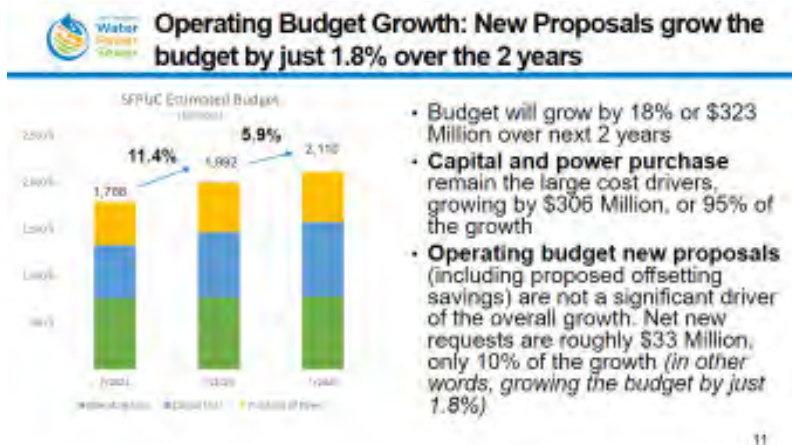
Please consider asking General Manager Herrera and his staff to:

- 1) Come back with a plan that reduces risk to ratepayers and gives us better flexibility and adaptability.
- 2) Come back with an affordability cushion that is more appropriate for a 20 year projection.
- 3) Call out specifically, in one or more slides, any potential changes in 10 year rate projections over last year.
- 4) Call out specifically, in one or more slides, of how we should think about AWS investments and numerically how they might affect financial planning going forward.
- 5) Please provide a quantified risk analysis in one or more slides. What are key underlying estimates for 20 year projections, and how would affordability be impacted if these estimates are overly optimistic? It isn't a fault that such information wasn't provided before, but in this environment where we want to make big investments and with tight limits to our ability to invest, we should understand underlying risks.
- 6) Provide an initial evaluation of other funding sources, such as property valuation based parcel taxes and how rates could be favorably affected.

Yes, you will be exercising your team and causing disarray to the schedule, but it's a capable team that should be able to take it. The beginning of the next fiscal year is more than 4 months away.

An example of the Long Term Impact

Given the large debt financed investments recently made and along with those contemplated in the financial plan, combined with the fact that debt obligations can't easily be unwound, this budget as proposed will affect San Franciscans for decades. Slide 11, from Tuesday's upcoming budget presentation, shown below, already demonstrates the loss of flexibility due to prior capital commitments.



The slide shows that the budget is growing 18% over the next two years, but only 1.5% is from new proposals contemplated by this budget. In other words, the budget is already growing 16.5% over two years and there is little that can be done to reduce that growth. While the slide mentions that power purchases are partly responsible for the growth, the majority is from

capital commitments already made.

You don't have an easy decision. San Francisco has needs that this financial plan wants to address. Is it the right thing to pursue such an increase in investment and De up our future this way for decades to come? Are the risks, particularly to ratepayers, fully understood? Have all options been adequately explored including other revenue streams?

For such a consequential budget and financial plan it is worth directing staff to take another pass at it.

Kind regards,

Dave Warner

cc: Nancy Hom, SFPUC Chief Financial Officer
 Laura Busch, SFPUC Deputy Chief Financial Officer
 Erin Corvino, SFPUC Financial Planning Director
 SF Board of Supervisors
 SF Capital Planning Committee
 Mayor London Breed

From: [Dave Warner](#)
To: [Jalipa, Brent \(BOS\)](#)
Subject: Ratepayer concerns with SFPUC Financial Plans
Date: Monday, May 20, 2024 2:33:46 PM
Attachments: [Water Enterprise - Astonishing Growth in the Price of Water.pdf](#)
[SFPUC CAC - Ratepayers and the City need you.pdf](#)

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Hi Brent,

Thanks for being the clerk for the Budget and Appropriations committee. Attached are two letters that I've sent to others regarding concerns about the SFPUC's budget and 10 year financial plan. Would you distribute the letters to the committee members?

Kind regards,

Dave Warner

April 15, 2024

Re: SFPUC CAC: Ratepayers and the City Need You to Make Rates A Priority This Year

Dear Citizens Advisory Committee Members,

As you are likely aware, the SFPUC is in the last stages of getting approval for its massive \$11.8 billion 10 year capital plan. **As it stands, the plan already projects major increases in rates that bump up against the SFPUC's ratepayer affordability limits for water and wastewater. However, the even bigger issue (that the SFPUC doesn't appear to understand) is that the assumptions behind the rate projections have a reasonable likelihood of not being achieved, which would push rates well above affordability limits.**

The basic issue is that the SFPUC's water and wastewater enterprises have mostly fixed costs (the water enterprise fixed cost portion of its expenses is in excess of 90%). When overall demand declines, rates have to increase to cover fixed costs and to make up for lower unit sales.

Capital investment increases fixed costs. To exacerbate the situation, the capital investment is funded in large part by issuing debt. Like a home mortgage, debt payments last 30 years. Because of the debt, if several years from now we decide that rates are going up too much, there's limited flexibility to reduce rates as we can't reduce debt service costs. For context, with this capital plan the SFPUC is projecting that by 2044 debt service costs alone will exceed the size of the entire SFPUC 2023/24 budget.

The SFPUC has not acknowledged the risk to ratepayers in any significant way and continues to work through the City's budget approval process without doing so. The good news is that the first two years of the 10 year plan are about the same as what was projected in last year's \$8.8 billion 10 year capital plan (\$3 billion less than the present plan). This means that even if this year's plan is approved, it could be scaled back in next year's plan, although fewer projects will be available for reworking or reprioritizing.

You might ask, aren't there other committees that should be leading this charge, such as the SFPUC Rate Fairness Board or the SFPUC Revenue Bond Oversight Committee (RBOC)? It appears the Rate Fairness Board is primarily concerned with fairness in allocating rates between types of customers and fixed and variable costs and that the RBOC is more about overseeing bond management as opposed to the overall financial plan. In any event, neither committee has taken up the rate risk concern.

There's a lot of interest in the >\$1 billion added to the plan for wastewater denitrification and for sewer system improvements. But of the \$3 billion increase in the 10 year capital plan from last year, only \$1.2 billion is part of wastewater. Another \$1.2 billion of the increase goes to the two water enterprise divisions, its biggest one year jump in the last 10 years. It seems like there could be room to reduce/delay some of the water enterprise investments, particularly given that we've been investing heavily in the Water System Improvement Program over the last two decades.

Actions you could take this year:

Understand the Scope of the Risk

- 1) **Check the validity of the concerns raised here:** Ask the SFPUC to present to you a risk analysis on rate projections. This should NOT be a review of the budget but a review of the underlying assumptions to the rate projections. What are the underlying assumptions for demand, population and housing? How do rates change if those projections are off? How do rates change with project overruns (a common occurrence)? How do rates change if additional investments are needed, such as for alternative water supplies? How do the affordability limits change if household income grows more slowly than projected? The presentation should have charts addressing each of these risks along with how rates are affected if two or more risks materialize.
- 2) **Understand risk mitigation strategies:** What actions can be taken if risks start to materialize? What's the relationship between capital investment and rates? If an additional \$1 billion of capital investment is needed (for project overruns or otherwise), how much would rates change? What is the financial impact of each risk mitigation strategy, including exactly how much rates would be offset?
- 3) **Invite an independent financial expert to the meeting:** The expert would help evaluate the quality of the materials being presented. An independent financial expert could be the City's Controller (or someone else who's not associated with the SFPUC).

Recommend Improvements

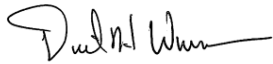
- 4) **Provide guidance on how much of a cushion there should be between projected rates and affordability limits:** In the past there's generally been a 40% cushion between rates and affordability limits, much more than the 1% cushion currently projected.
- 5) **Recommend content changes to next year's financial plan materials presented for approval:** Financial plans submitted for approval should include rate risk analyses, similar to what is being requested in items #1 and #2 above. Without such information, approvers have little understanding of the risks to the plans they are approving.
- 6) **Recommend timing changes:** For this year's budget approval, SFPUC Commissioners didn't get a sense of the size of the budget and 10 year capital plan until the final version was presented on February 2nd, only 11 days before the February 13th approval meeting. Recommend that Commissioners review capital budget targets and their impact on rates early in the budget process so that if there are concerns, they can be addressed long before the plan is finalized.

Bumping up against affordability limits is new for the SFPUC. They don't appear to understand that the risk to ratepayers is much greater than what they are presenting. Please help them understand by asking questions and making recommendations as a result of what you learn. There needs to be a strong voice, such as that of the CAC, pressing this issue.

It will take persistence. In November Commissioner Ajami asked staff for information on how lower water sales would impact the budget and has repeated the request several times since then, but staff has yet to produce anything.

For reference, below are selected slides that help demonstrate the risk.

Best regards,



Dave Warner

cc: SFPUC Commissioners

SFPUC Staff: Dennis Herrera, General Manager, Nancy Hom, Chief Financial Officer
 Laura Busch, Deputy Chief Financial Officer, Erin Corvinova, Financial Planning Director

SFPUC Rate Fairness Board

SFPUC Revenue Bond Oversight Committee

Laurie Thomas Executive Director, Golden Gate Restaurant Association

Amy Cleary, Director of Public Policy and Media Relations, Golden Gate Restaurant Association

Alex Bastian, President and CEO, Hotel Council of San Francisco

A Discussion of Selected Slides Highlighting Ratepayer Risk

- 1) This slide is taken from the SFPUC January 22nd budget presentaFon. It projects that 20 years from now there will be just a 1% cushion between rates and affordability. It is very difficult to project that accurately 20 years out. When there is uncertainty to a projecFon, a best pracFon is to increase the cushion/allowable margin of error.

Ratepayer Affordability Projected 20 Years Out: No Margin for Error

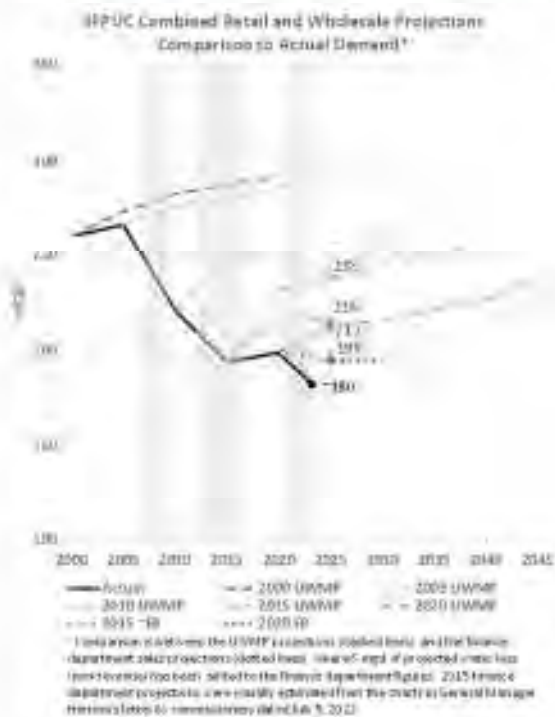


**Assumes increases in water demand, housing/population
Big risk if the future is different than projected**

Source: Slide 45 of January 22, 2024 budget presentation

- 2) This slide shows the SFPUC's track record of projecting water demand. The dashed lines reflect the projections from the Urban Water Management Plans. The dotted lines reflect more conservative projections from the finance department. The solid black line is actual demand. It is difficult to accurately project demand even 5 years out, much less 20.

Water Demand Declining Population Growth May Be Small



- **Per Capita Demand:** Many, including SFPUC Commissioner Ajami and the Pacific Institute, believe San Francisco per capita demand will continue to decline. *We're not close to "demand hardening"*
- **Population:** The California Department of Finance in July 2023 projected San Francisco's 2045 population at ~850,000, much lower than the SFPUC 2020 Urban Water Management Plan projection of ~1,250,000
- **Projections:** Demand continually overestimated. *Reliability at any cost*

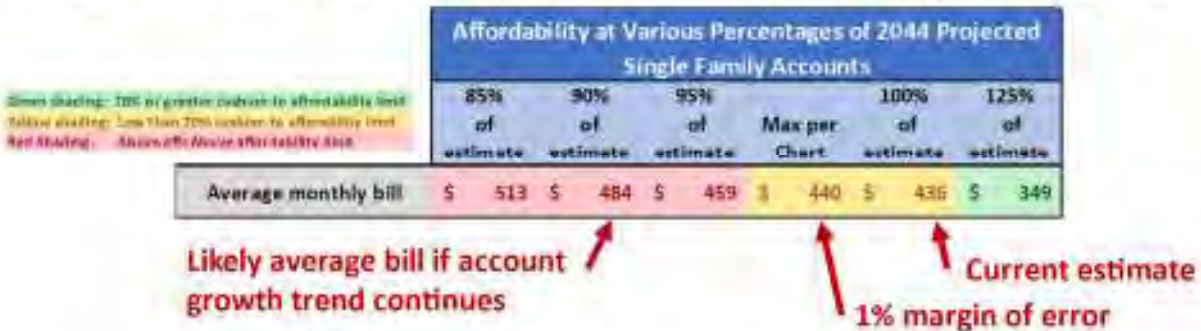
3) This slide is derived from a public records act request. It turns out that a primary driver of the affordability calculation is the number of single-family households. The table at the top shows what 2044 rates would be under various assumptions for the number of single-family households. \$436 is the projected monthly bill and \$440 is the affordability limit (shown with yellow shading). The table in the lower left corner shows that from 2010 to 2020 the number of single family households grew only 1% while San Francisco's population grew 8%.

In its affordability analysis the SFPUC assumed the number of households will grow by 12% in the next 20 years. Given the recent population decline and the 2010-2020 1% growth in single family accounts, 12% is risky. If single family housing growth followed the 2010-2020 trend, then the \$436 rate 20 years from now would instead be \$484, well above the \$440 affordability limit. The SFPUC should provide this kind of risk analysis for all the major factors that affect affordability.

This is just one example of multiple risks that would likely cause rates to exceed affordability limits. The SFPUC should make such risks transparent to both approvers and its constituents.

An Example of Affordability Risk: Single Family Accounts

The more accounts, the more costs can be distributed, lowering the average bill



Single Family Accounts Didn't Grow with Population

	2010	2020	10 Year Growth
Single Family Accounts	109,644	110,791	1%
Population	806,000	870,000	8%

- SFPUC affordability model assumes single family accounts grow 12% over next 20 years
 - Account projection not consistent with history, despite large population growth
- Higher rates leads to lower sales which leads to higher rates, etc.. Leads to a death spiral where the SFPUC can't reduce its fixed costs as demand declines

Sources: Dave Warner calculations for sensitivity table. Account data from SFPUC excel workbooks titled "FY24 Financial Model Sheets - Avg Bill Calc" and "FY25 Financial Models - Avg Bill Calc"

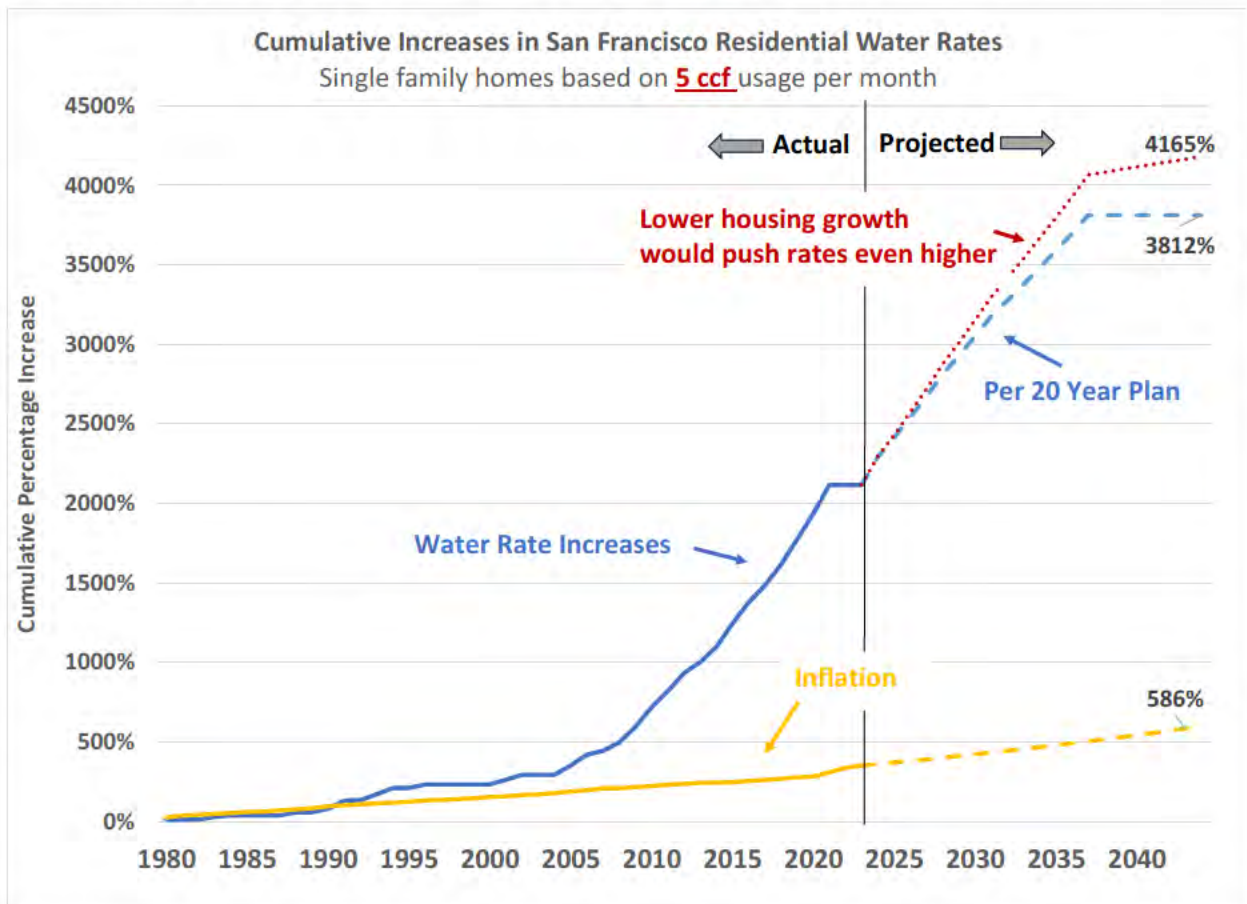
May 13, 2024

Re: Water Enterprise Drives Astonishing Growth in the Price of Water

Dear SFPUC Commissioners,

The SFPUC’s water enterprise division continues to drive astonishing increases in the price of water through its continued massive capital investments.

The chart below shows cumulative compound annual water rate increases since 1980 and projected through 2044 as compared to historical and projected inflation rates.¹



The chart shows that not only have water rates been rapidly climbing well above the inflation rate for the last 20 years, but they are projected to continue to do so for most of the next 20 years. Rates are likely to go even higher as the red dotted line shows if single family housing growth rates are lower than projected.

As mentioned in an earlier letter,² when combined with increases in sewer rates, the projected rates (blue dashed line) come within 1% of the SFPUC’s affordability policy limit, erasing what

¹ Historical water rates determined from CCSF public records request 24-2552. Projected water rates determined from CCSF public records request 24-1528. Lower housing growth rates were calculated also from public records request 24-1528. Historical inflation data taken from Investopedia article, “U.S. Inflation Rate by Year: 1929 to 2024 by Haranmayi Srinivasan updated May 2, 2024. Projected inflation rates taken from Statista Research Department, “Projected annual inflation rate 2010-2028” dated November 30, 2023.

² See attached letter dated February 12, 2024.

today is about a 40% cushion between rates and affordability limits. Should rates follow the red dotted line, the affordability policy limit will be exceeded.

Water Enterprise is the Biggest Contributor to the Jump in the 10 Year Capital Plan

While much attention has been given to the \$3 billion jump from last year’s 10 year capital plan (now projected to be \$11.8 billion) and how sewer enterprise projects are critically needed including denitrification, much less has been discussed regarding the big one year jump in the water enterprise capital plan.

10 Yr Capital Plan (\$ millions)				
	2024	2025	Yr/yr Increase	Percent increase
Water	\$ 3,241	\$ 4,489	\$ 1,248	38%
Wastewater	\$ 4,879	\$ 6,040	\$ 1,161	24%
Power	\$ 669	\$ 1,283		
Total	\$ 8,788	\$ 11,812		

The table to the left shows that Water Enterprise’s year over year jump in the 10 year plan was bigger dollar-wise than Wastewater’s increase and on a percentage basis much bigger than Wastewater’s increase (38% versus 24%).

With Wastewater we know that denitrification driven by regulatory requirements is a primary driver of the jump, perhaps accounting for more than 80% of the increase. The reasons for Water Enterprise’s plan needing to jump so much this year are less clear. Should some of the Water Enterprise projects be deferred or reduced in size? That would take some pressure off the sustained large rate increases.

Water Enterprise’s Capital Plan Makes Alternative Water Supplies More Difficult

With little investment in Alternative Water Supplies (AWS) in the 10 year capital plan and with rates already increasing at an alarming rate, there’s little ability to invest in AWS in the next 10 years without causing rates to jump even further. While it is accepted that AWS such as potable reuse are a reliable water supply, the SFPUC is constrained in its ability to adapt and produce more AWS.

Debt Exacerbates the Problem

Increasing levels of debt is driven by the capital plan. As previously mentioned in the attached letter, by 2044 SFPUC debt service costs alone will exceed the entire SFPUC-wide 2023 operating budget. In less than 10 years debt service costs will make up more than half of Water Enterprise’s annual operating budget. Of course the \$4.8 billion Water System Improvement Plan (WSIP) was and is needed which started the growth in debt, but imagine if the debt service costs didn’t exist. Water rates would be less than half of what’s projected today.

It appears that an unintended consequence to the WSIP was the SFPUC becoming addicted to debt. An analogy might be auto loans for consumers. Once a consumer has a car loan, perhaps out of a need for a car for work, it can become a never-ending cycle of paying for cars with increasing levels of debt. A good financial planner would say to build personal finances to a place where one day a car loan won’t be needed. Perhaps the SFPUC should take such advice for its debt. The first step is to reduce how much additional debt is needed.

The Water Enterprise 10 Year Capital Plan Needs to be Revisited

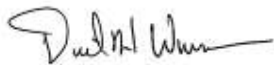
Ways need to be found to reduce the size of the Water Enterprise 10 year capital plan.

Opportunities to explore:

- 1) Is the regional water system designed to provide more water than needed? Would reducing the volumes carried in the RWS reduce the size and urgency of the proposed projects? In the long term, as demand may continue to decline, the cost of maintaining a massive system to import water from the Tuolumne will increase on a per unit basis. Developing a strategy now to right size the RWS will save ratepayers for decades into the future.
- 2) How can we leverage investing in AWS now to reduce the need for some of the capital investment in the 10 year capital plan? What projects could be deferred under the assumption that AWS will take up the slack?
- 3) The design drought is a once in 25,000 year event, even when factoring in scientists' best estimates of the impact of climate change (per the SFPUC's Long Term Vulnerability Assessment (LTVA)). How can adjusting the design drought to a more reasonable level of risk help reduce the need for capital investment?

The projected astonishing retail water rate increases are an example of how staff hasn't developed a vision other than more of the same for the 21st century. The LTVA warned us about the risk of exceptionally high water rates.

Kind regards,



Dave Warner

cc: Dennis Herrera, SFPUC General Manager
Steven Ritchie, SFPUC Assistant General Manager, Water Enterprise
Nancy Hom, SFPUC Chief Financial Officer
Laura Busch, SFPUC Deputy Chief Financial Officer
Erin Corvinova, SFPUC Financial Planning Director
SF Board of Supervisors
Bay Area Water Stewards
SFPUC Citizens' Advisory Committee
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Attachment

February 12, 2024

Re: Proposed Budget has Significant Issues and Risks, Mostly to Ratepayers

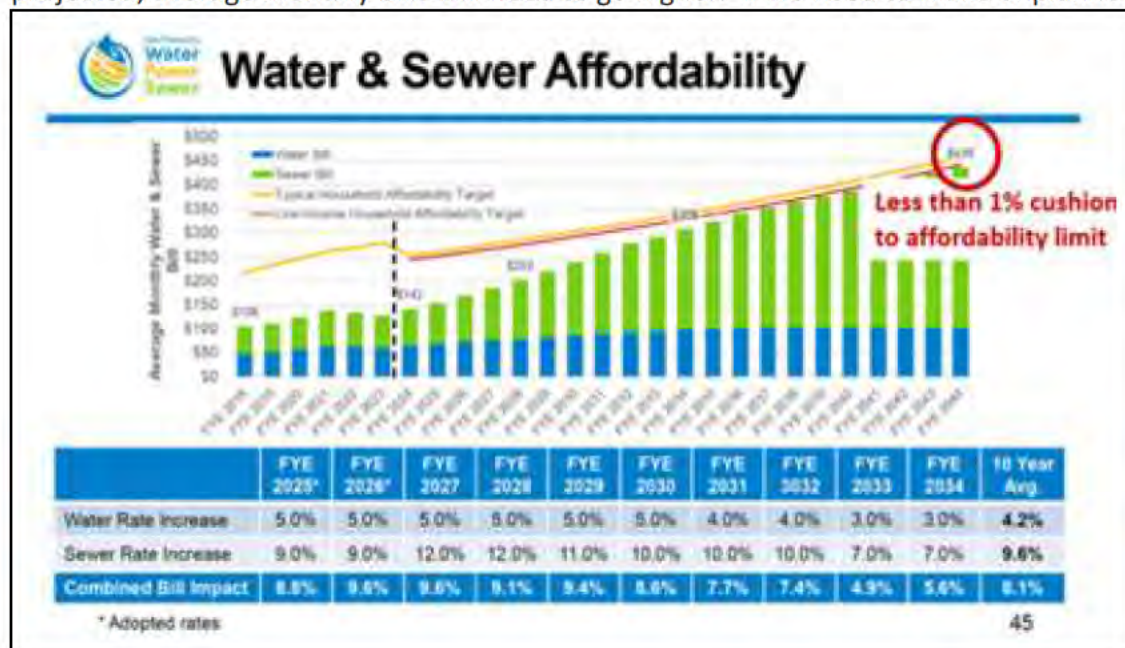
Dear SFPUC Commissioners, Bay Area Water Stewards participants and Citizens Advisory Committee members,

The massive proposed budget and financial plan you are being asked to approve has significant risks and issues that mostly affect ratepayers. This letter provides a summary that not only covers concerns raised before but adds others, including a hidden rate increase without public input, and suggesting another revenue source that would both reduce pressure on rates and reduce the regressive nature of having stormwater related investments charged to ratepayers. **As much as not approving the budget will put the budget calendar into disarray, it is much better than subjecting ratepayers to the risks the budget and financial plan presents. Please choose to NOT approve either the proposed budget or financial plan. Many good things will come out of doing so.**

Issue 1: Uncertainty – The 1% Affordability Cushion is Too Small

If the pandemic has taught us anything, it would be that it is difficult to predict the future. San Francisco's population, median income and water use all declined. For example, in its 2020 Urban Water Management Plan, the SFPUC projected that in 2025 San Francisco's population would be 1.0 million. As of the end of 2023 the population was 848,000¹. It's unlikely the population will grow by 150,000 in less than two years. Making accurate projections 20 years from now is even more difficult.

Projecting average water and sewer bills coming in 1% below the affordability limit 20 years from now, as the chart below shows, is highly unlikely. If the population or housing units grow less than projected, average monthly bills will need to go higher. If we need to make unplanned



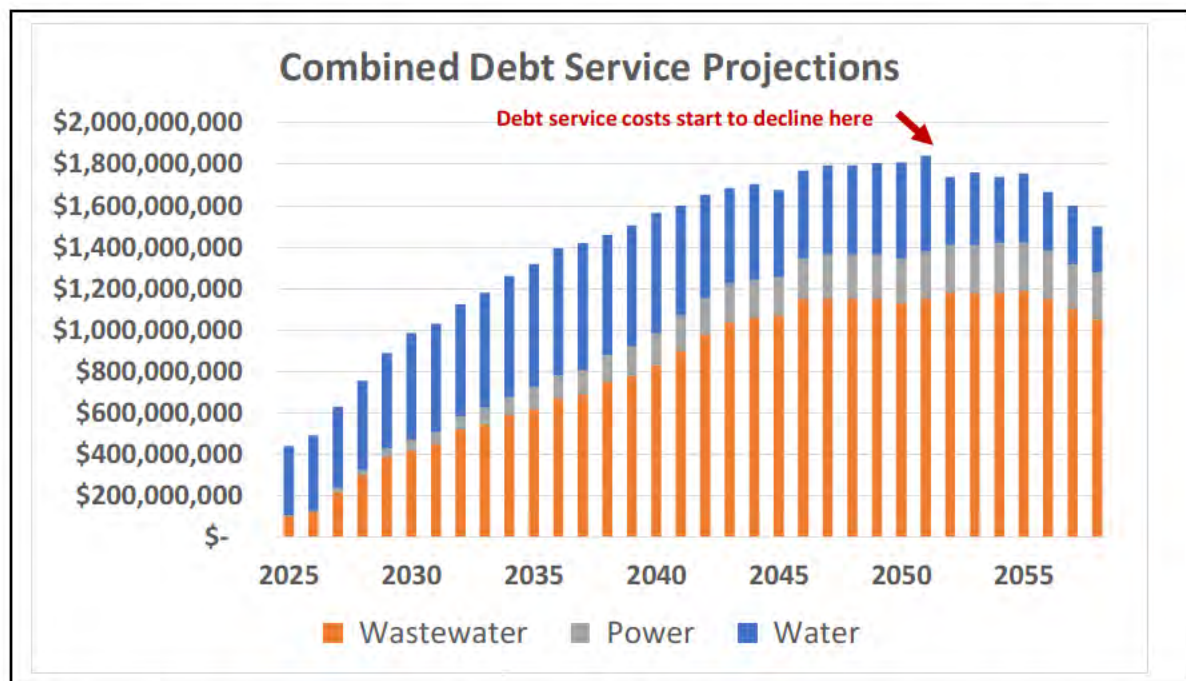
¹ As reported by the California Department of Finance.

investments, average monthly bills will go higher. For enterprises with relatively fixed water and sewer usage, their bills will increase even more as per capita demand declines.

Issue 2: A highly constrained future with little flexibility/adaptability

Having the affordability cushion as small as 1% is a demonstration of how the SFPUC is severely impacting its flexibility and adaptability for decades with this budget and financial plan. Worse is the impact that the 10 year financial plan has on debt service costs (annual interest and principal payments needed to pay for debt). By 2044 debt service costs alone will exceed the entire, SFPUC-wide, 2023 operating budget.

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plan that puts less risk on ratepayers. In my experience as a CFO, being a backstop that says no, that we can't afford this, can have exceptional results.

Consider Getting Board of Supervisors Input Before Making a Decision

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Recommendations to Commissioners

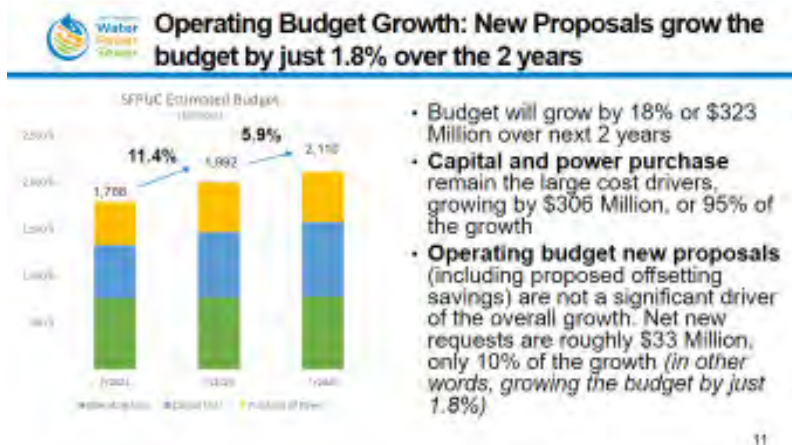
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- 3) Call out specifically, in one or more slides, any potential changes in 10 year rate projections over last year.
- 4) Call out specifically, in one or more slides, of how we should think about AWS investments and numerically how they might affect financial planning going forward.
- 5) Please provide a quantified risk analysis in one or more slides. What are key underlying estimates for 20 year projections, and how would affordability be impacted if these estimates are overly optimistic? It isn't a fault that such information wasn't provided before, but in this environment where we want to make big investments and with tight limits to our ability to invest, we should understand underlying risks.
- 6) Provide an initial evaluation of other funding sources, such as property valuation based parcel taxes and how rates could be favorably affected.

Yes, you will be exercising your team and causing disarray to the schedule, but it's a capable team that should be able to take it. The beginning of the next fiscal year is more than 4 months away.

An example of the Long Term Impact

Given the large debt financed investments recently made and along with those contemplated in the financial plan, combined with the fact that debt obligations can't easily be unwound, this budget as proposed will affect San Franciscans for decades. Slide 11, from Tuesday's upcoming budget presentation, shown below, already demonstrates the loss of flexibility due to prior capital commitments.



The slide shows that the budget is growing 18% over the next two years, but only 1.5% is from new proposals contemplated by this budget. In other words, the budget is already growing 16.5% over two years and there is little that can be done to reduce that growth. While the slide mentions that power purchases are partly responsible for the growth, the majority is from

capital commitments already made.

You don't have an easy decision. San Francisco has needs that this financial plan wants to address. Is it the right thing to pursue such an increase in investment and De up our future this way for decades to come? Are the risks, particularly to ratepayers, fully understood? Have all options been adequately explored including other revenue streams?

For such a consequential budget and financial plan it is worth directing staff to take another pass at it.

Kind regards,

Dave Warner

cc: Nancy Hom, SFPUC Chief Financial Officer
 Laura Busch, SFPUC Deputy Chief Financial Officer
 Erin Corvino, SFPUC Financial Planning Director
 SF Board of Supervisors
 SF Capital Planning Committee
 Mayor London Breed

From: [Virginia Smedberg](#)
To: [Jalipa, Brent \(BOS\)](#)
Subject: budget review, specifically SFPUC
Date: Monday, May 20, 2024 4:36:10 PM

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Hello - I am an SFPUC customer because I live in Palo Alto and we drink Hetch Hetchy water - thus our water costs are impacted by SFPUC's budget.

I am writing to ask the Budget and Appropriations Cmte to review not just the finances but also the policies of the SFPUC. I'm particularly concerned about their "Design Drought". From research I've read, their figures are higher than needed. If it is done right, an audit will show that the length of the Design Drought could be reduced by a year without risking water shortages. Also their water demand projections are not based on current activity - people are conserving water (we Californians care about water!). Both of these corrections to SFPUC's budget policies would drop the "needed" cost increase noticeably. Given that SFPUC's rates are already highest in Calif, a thorough look at their policies is warranted. Yes of course they need to catch up on deferred maintenance (and institute policies to prevent such future deferment!) But re-thinking how they calculate what's really needed, seems a prime target.

Not incidentally, such adjustments would benefit the source of that water - the Tuolumne River - and all its inhabitants and environs, which are part of the ecosystem in this center of California and affect everything from the salmon spawning areas to the Bay where we live. So reforming that "Design Drought" scenario would have a very broad positive impact.

Sincerely,
Virginia Smedberg
Palo Alto

From: [Nancy Arbuckle](#)
To: [Jalipa, Brent \(BOS\)](#)
Subject: Review of City Budgets -- Meeting 5/22/24
Date: Monday, May 20, 2024 4:58:42 PM
Attachments: [Letter to Bd of Supes Budget and Appropriations Committee 52024.pdf](#)

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May 20, 2024

Dear Budget and Appropriations Committee Members,

I am a resident of San Francisco (District #3 — Aaron Peskin) and a utility ratepayer. I have been following the SFPUC's management of our utilities and am extremely concerned by what appears to be a lack of oversight and an unexamined approach to decision-making. In other words, mistakes are piled on top of mistakes and ratepayers bear the burden. The Board of Supervisors must conduct an audit of the SFPUC ASAP.

Such an audit must evaluate the SFPUC's finances as well as its policies. Ill-conceived water demand projections, specifically the SFPUC's Design Drought, have resulted in soaring water rates which look to continue to increase at levels that cannot be justified. (Our water rates are already the highest in CA.) The problem with the SFPUC's Design Drought is that it is arbitrary and unscientific. With this deeply flawed basis we are set to see pointless and wasteful future financial decisions — decisions that will needlessly and unfairly impact ratepayers.

For instance, on the horizon is the SFPUC's very expensive Alternative Water Supply Plan. This is what I mean when I say mistakes are piled on top of mistakes. Projected future water needs that are way off-base set the stage for extremely expensive (and unnecessary) new water supplies and spiraling water bills for us ratepayers.

An audit of the SFPUC is important and urgent and should start with a good look at the Design Drought. Water demand projections should be reasonable and defensible; the SFPUC's are neither. Ratepayers, Native communities, and the environment are being asked to pay the price of the SFPUC's mistakes and mismanagement. An audit is urgent.

Thank you for the opportunity to comment.

Sincerely,
Nancy Arbuckle
2111 Hyde St. #306
San Francisco, CA 94109

From: [Richard Montgomery](#)
To: [Jalipa, Brent \(BOS\)](#)
Subject: SFPUC
Date: Monday, May 20, 2024 6:19:58 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Committee Clerk Brent Jalipa

I am writing to ask you , to insist really, to audit the SFPUC, and specifically its ``Design Drought" operation. The SFPUC have close to the highest water rates in the state despite their direct conduit to Yosemite. They continue to overcharge, and ask for more water and funds, all this likely largely due to deferred maintenance.

My interests in this process are three-fold: one: I have many relatives and friends living in your service area, specifically in Alameda and Santa Clara counties. Second, the Tuolumne River is an essential and beautiful river coming out of the Sierras which I love. Third, to ignore this process is to disrespect tribes and environmental justice communities.

-Sincerely,

Richard Montgomery

--

Richard Montgomery
Professor, Emeritus, Mathematics, UC Santa Cruz
Zoom: Meeting ID: 953 4702 1205. Passcode: 916980
web: [https://people.ucsc.edu/~rmont/
rmont@ucsc.edu](https://people.ucsc.edu/~rmont/rmont@ucsc.edu)

From: [JOHN HOOPER](#)
To: [Jalipa, Brent \(BOS\)](#)
Cc: [Breed, Mayor London \(MYR\)](#); [Rafael Mandelman](#)
Subject: SFPUC needs to be audited
Date: Tuesday, May 21, 2024 9:13:24 AM

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SF Board of Supervisors
Budget and Appropriations Committee

Dear Supervisors:

There is an urgent need to audit both the finances and policies of the SFPUC - specifically its seriously flawed Design Drought.

San Franciscans already pay the highest water and wastewater rates in CA due to SFPUC mismanagement.

A thorough audit will reveal that the Design Drought can be reduced by one year without risking water shortages.

We do not need to invest in expensive and unnecessary alternative water supplies.

Reforming the Design Drought will protect ratepayers, our San Francisco Bay and our fisheries.

Thank you.

John Hooper
215 Buena Vista Ave East
SF 94117-4103
Supervisor District 8 (Mandelman)

415-990-9511 cell/texts

From: julianneasla@sonic.net
To: [Jalipa, Brent \(BOS\)](#)
Subject: SF Board of Supervisors Budget and Appropriations Committee meeting 05-22-24
Date: Tuesday, May 21, 2024 9:41:09 AM

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To the SF Board of Supervisors Budget and Appropriations

I am not a financial expert, I am a Landscape Architect based in Palo Alto. Our Palo Alto utilities rely on the SFPUC water allotments, and I have followed the SFPUC policies and actions for many years because of my concern over the state of the Tuolumne River and environs.

I request that the S.F. Budget and Appropriations Comm. audit the policies as well as the finances of the SFPUC. For example, because of the out-of-date Design Drought numbers that SFPUC staff is working from (8.5-year drought plan scenario), their proposed budget includes unnecessary and costly constructions that will impact customers. The Design Drought already impacts the Tuolumne River because the SFPUC insists on a low water flow allowance for the river based on the 8.5 number.

Folks in the bay area have been consistently using less water than the SFPUC has predicted, and yet the SFPUC continues to project unrealistically high mgd numbers going forward to 2045. For example, for the past 9 years the total mgd has been below 200. The mgd in 2018 was 196. This was 31% less than SFPUC projected. Also, from 2000 to 2015 water demand in the bay area went down by an average of 25%. The SFPUC Design Drought is higher than the water districts of EBMUD, Santa Clara Valley and Alameda County.

The SFPUC also uses inaccurate predictions for population growth in the Bay Area. The Urban Water Plan that SFPUC uses projects a population of 1.25 million by 2045. The California Dept. of Finance predicts .85 million.

By correcting the mgd projections, the population projections, and the Design Drought, the data would then show that the SFPUC could increase the flows to the Tuolumne River. It would also mean that many of the projects for water storage etc. which the SFPUC can't afford without customer rate increases would not be necessary

Thank you

*Julianne Adams Frizzell / Landscape Architect
1175 Channing Avenue
Palo Alto CA 94301*

650-325-0905



Virus-free www.avg.com

From: [Peter Drekmeier](#)
To: [Jalipa Brent \(BOS\)](#)
Subject: Budget and Appropriations Committee - TRT Letter
Date: Tuesday, May 21, 2024 10:22:59 AM
Attachments: [TRT Letter to SF Budget and Appropriations Committee.pdf](#)
[TRT Letter Re- SFPUC Budget & Capital Plan.pdf](#)

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Secretary Jalipa,

Please forward the attached letters to the Budget and Appropriations Committee.

Thank you.

-Peter

Peter Drekmeier
Policy Director
Tuolumne River Trust
peter@tuolumne.org



May 21, 2024

Supervisors Chan, Mandelman, Melgar, Peskin and Walton
 SF Budget and Appropriations Committee
 Email: Brent.Jalipa@sfgov.org

OFFICES
 San Francisco

Modesto

Sonora

Mailing Address
 P.O. Box 3727
 Sonora, CA 95370

Phone
 (415) 882-7252

Website
 www.tuolumne.org

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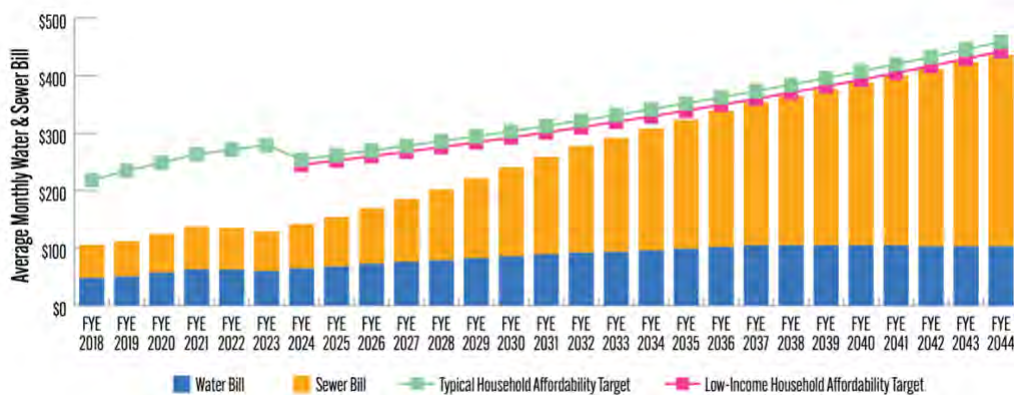
Re: Item 3 – Need to Audit the SFPUC

Dear Committee Members:

It's imperative that you rein in SFPUC spending. The agency is already facing a financial death spiral in which skyrocketing rate increases send a price signal to customers to use less water, which forces further rate increases as less water is sold. Water sales projections in the current 10-Year Financial Plan are highly likely to be inflated (as they have been every year in the past), which will make the SFPUC budget even more precarious than what has been presented to you.

A lot has changed just since you approved last year's SFPUC budget. The 10-Year Capital Plan has grown by \$3 billion. Combined water and sewer bills are now projected to be 43% higher in 10 years than in last year's projection. Despite the fact that water sales were the second lowest on record last year, current SFPUC sales projections for 10 years out are now 9 million gallons per day higher than they were last year. If they are wrong, which is likely, there will be budget shortfalls.

It's highly unlikely the SFPUC will be able to keep rates below the established affordability target. The budget approved by the SFPUC three months ago had less than a 1% cushion in 2044. That budget showed an 18% rate increase over the next two years. The Mayor's budget now shows a 20% rate increase.



Source: Mayor's Budget

The current financial crisis was primarily caused by deferred maintenance. Capital costs that should have been spread out over many decades must now be covered in a very short timeframe. While you can't reverse this past mistake, there's something you can do now to prevent a future mistake of even greater magnitude.

Please commission an independent audit the SFPUC, not just for financials, but also their Design Drought, which harms ratepayers as well as the Tuolumne River and San Francisco Bay-Delta. The Design Drought must be reviewed and corrected before the SFPUC over-invests in a tremendous amount of expensive and unnecessary alternative water supplies.

The Design Drought arbitrarily combines two of the worst droughts from the last century to create a manufactured mega-drought. As a result, water needed to cover a six- or seven-year drought now must be stretched to cover an unheard of 8.5-year extremely severe drought. The SFPUC is now planning to cover the perceived deficit by developing expensive alternative water supplies. The SFPUC's recent Alternative Water Supply Plan suggests that full implementation of the Plan would cost \$17 to \$25 billion, doubling the SFPUC budget.

An internal SFPUC document uncovered through a Public Records Act request suggests the chances of the Design Drought occurring (even with climate change) is 1-in-25,000. Consultants who produced the SFPUC's Long-Term Vulnerability Assessment (climate change study) reviewed 100 years of observed data, 1,100 years of tree ring data, and generated 25,000 simulated model runs, but could not produce a single drought as severe as the Design Drought.

We can demonstrate that the SFPUC could manage a drought far more severe than any on record with a much more modest investment in alternative water supplies, saving billions of dollars.

Attached, please find our letter to the SFPUC regarding their budget and Alternative Water Supply Plan. It will give you a better sense of our concerns.

Please commission an audit of the SFPUC. We would be very interested in providing information and analysis.

Thank you for serving as our watchdog over the SFPUC!

Sincerely,



Peter Drekmeier
Policy Director
peter@tuolumne.org



February 12, 2024

President Paulson and Commissioners
San Francisco Public Utilities Commission
525 Golden Gate Ave.
San Francisco, CA 94102
Via Email

OFFICES
San Francisco

Modesto

Sonora

Mailing Address
P.O. Box 3727
Sonora, CA 95370

Phone
(415) 882-7252

Website
www.tuolumne.org

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Re: Items 8-11 on the February 13, 2024 Agenda.

Dear President Paulson and Commissioners:

First of all, I'd like to commend your finance team for doing a good job at presenting the SFPUC Operating Budget and 10-Year Financial Plan. The materials are more transparent than in previous years, especially when it comes to debt service. I have grave concerns about the SFPUC's precarious financial position, but my comments should not be misconstrued as criticism of the messengers.

The SFPUC Budget and 10-Year Capital Plan are alarming, as evidenced in the staff presentation.¹ For example:

- The operating budget will grow by 18% over the next two years (slide 11).
- The 10-Year Capital Plan will grow by \$3 billion to \$11.8 billion (slide 21).
- Average combined water and sewer bills are projected to increase by 8.1% annually, tripling from \$142 to \$436 in 2044 (slide 34).
- Last year, the average combined water and sewer bills were projected to be \$305/month in 2033.² This year combined bills are projected to be 43% greater by 2034.
- The SFPUC is entering this budget cycle with \$8.5 billion in outstanding debt.³
- By FY 2034, the debt service will increase to 54% of the water budget, and 58% of the wastewater budget.⁴

¹ Adoption of Operating Budget, Capital Budget, 10-Year Capital Plan, and 10-Year Financial Plan, February 13, 2024 –

<https://sfpuc.sharefile.com/share/view/sa5aa9dc8590b40cbb7522c580d5d3a33>

² SFPUC 2023 budget presentation, slide 34, February 14, 2023 –

<https://sfpuc.sharefile.com/share/view/sf9945272ac084c808af1130182a3e878>

³ FY 2024-25 & FY 2025/26 Proposed Budget, slide 51, January 22, 2024 –

<https://sfpuc.sharefile.com/share/view/s88ba5fa8c40842e0936b7158825f5b5e>

⁴ Ibid, slide 65.

Water Sales and Affordability

In the proposed budget, Regional Water System (RWS) sales are projected to be 197 million gallons per day (mgd) in 2034 (slide 29). Last year sales were projected to be 188 mgd in 2033.⁵ Someone should explain why sales projections increased by 9 mgd despite the fact that RWS sales were the second lowest on record in FY 2022/23 (172 mgd)⁶ and the California Department of Finance revised its population growth projections downward last summer.⁷

If sales are below 197 mgd, which is likely, the SFPUC will not meet its affordability target. A July 5, 2022 SFPUC report⁸ acknowledged that both Water Enterprise and Finance Bureau demand/sales projections have always exceeded actuals, significantly in the case of the Water Enterprise, which produces the Urban Water Management Plan.

On November 28, 2023, while discussing affordability, Commissioner Ajami pointed out that if water use goes down further, the SFPUC will have a very different revenue projection, which would impact rates. She directed staff to run a scenario under that situation.⁹ Staff has yet to respond to this request, which would have been helpful prior to the budget hearings. The lack of follow through on this request is inconsistent with the statement on slide 4 of the budget presentation that states, “Commission follow up questions answered.”

What happens when actual sales are below projections? We received an example in December in the 1st Quarter Budget Report.¹⁰ Due to lower-than-projected water sales, water revenues are projected to be \$25 million below budget (slide 3), and wastewater service charges \$26 million below budget (slide 4).

How Did We Get Here, and Where Are We Headed?

The SFPUC’s current financial situation is the result of many decades of deferred maintenance that now require catch-up. The SFPUC finally began to address the backlog of capital projects with the \$4.8 billion Water System Improvement Program (WSIP) approved in 2008. Much of the SFPUC’s current debt is due to debt financing for the WSIP. The Sewer System Improvement Program (SSIP) is responsible for most of the projected new debt.

⁵ SFPUC 2023 budget presentation, slide 31, February 14, 2023 – <https://sfpub.sharefile.com/share/view/sf9945272ac084c808af1130182a3e878>

⁶ Water Resources Division Annual Report, December 12, 2023 – <https://sfpub.sharefile.com/share/view/sccdee3d7212a4b2ab1b00f9b1ef411e2>

⁷ California: No Growth to 2060 Per State Projections, newgeography, July 30, 2023 – <https://www.newgeography.com/content/007894-california-no-growth-2060-state-projections>

⁸ Water Enterprise and Finance Bureau Water Demand Projections, July 5, 2022 – https://sfpub.sharefile.com/share/view/sa628ebe9c31e4326b84_a2976f9f9a3

⁹ SFPUC meeting, Item 12, November 28, 2023 – https://sanfrancisco.granicus.com/player/clip/44938?view_id=22&redirect=true (2:30:40)

¹⁰ SFPUC FY 2023-24 1st Quarter Budget Report, December 12, 2024 – <https://sfpub.sharefile.com/share/view/se1f88d7d5b3a41829939713649bc1802>

When the WSIP was being considered, RWS demand projections for 2018 were 285 mgd. Under the leadership of GM Ed Harrington, the SFPUC capped water sales at 265 mgd as a compromise to avoid lawsuits over the proposed diversion of an additional 25 mgd from the Tuolumne River. Between 2008 and 2013, prior to the 2012-16 drought, water demand dropped from 257 mgd to 223 mgd. As water rates soared (now more than triple what they were), consumers took advantage of opportunities to reduce their water use and keep their bills manageable. Actual demand in 2018 was 196 mgd, 31% below the projection. For the past nine years, RWS demand has been under 200 mgd.

The proposed rate increases will continue to drive per capita water use downward. As a result of rising system costs and decreasing sales, the SFPUC is likely headed toward an economic death spiral – rates will continue to increase to cover fixed costs, driving consumption down, increasing rates further. This should be of major concern to the SFPUC, Capital Planning Committee, Board of Supervisors and Mayor.

Alternative Water Supply Plan

While we can't reverse past mistakes, there's still time to avoid a potentially catastrophic future mistake. If implemented as proposed, the SFPUC's Alternative Water Supply (AWS) Plan would double the budget, producing expensive new water that will not be needed. The SFPUC must make a thorough review of the AWS Plan a top priority.

AWS can be extremely expensive. The Peninsula and South Bay purified water projects would be similar to what Valley Water is proposing at the Regional Water Quality Control Plant in Palo Alto. Valley Water projects their project will produce purified water at a cost \$7,842 per acre foot of water.¹¹ The current price per acre-foot of SFPUC water is approximately \$2,000.

Before embarking on an extremely expensive AWS Plan that would require additional funding on top of the already astronomical SFPUC budget, it's imperative that the SFPUC be confident about projected future water needs. The numbers used in the AWS Plan are based on the SFPUC's 2020 Urban Water Management Plan. These Plans have historically over-projected demand in the range of 25%.¹²

The draft AWS Plan projects the SFPUC will need to develop between 92 mgd (demands) and 122 mgd (obligations) of new water supplies. According to the report, developing 22 mgd to 48 mgd of AWS would cost \$4 billion to \$10 billion.¹³ Based on these figures, one can project that developing the full AWS Plan would cost between \$19 billion and \$25 billion.

¹¹ Valley Water, Water Supply Master Plan presentation, page 21 of 29 – Preliminary Unit Cost of Major Supply Projects, September 19, 2023.

¹² See footnote 9.

¹³ Draft Alternative Water Supply Plan, pp. XIII and 124, June 30, 2023 – https://sfpu.org/sites/default/files/about-us/policies-reports/AltWaterSupply_Draft_Plan_6.23.23_Web.pdf

SFPUC staff project that budgeting \$209 million (approximately 1% of the full cost of the AWS Plan) would increase retail rates by 0.9% above the current rate plan,¹⁴ suggesting that full buildout of the AWS Plan would increase retail rates by 90%.

Need to Reevaluate the Design Drought and Demand Projections

The SFPUC's Design Drought combines two of the worst droughts from the 20th century – the six-year drought of record from 1987 to 1992, and the driest two-year period on record, 1976/77 – to produce an artificial 8.5-year megadrought. It assumes demand will increase dramatically to 265 mgd (274 mgd if San Jose and Santa Clara are made permanent customers).

However, if we accept the fact that water demand will remain at 200 mgd or below, as believed by experts in the field, the amount of new AWS needed would be reduced by 44 to 73 mgd. Shortening the Design Drought to 7.5 years would shave off an additional 25 mgd or more. We explained this at the SFPUC Design Drought workshop in 2022.¹⁵

Much has changed since the Design Drought was conceived following the 1987-92 drought of record. For example:

- Water demand peaked at 293 mgd immediately prior to the 1987-92 drought. Demand has been below 200 mgd for the past nine years. In FY 2022/23, water sales were just 172 mgd.
- Following the 1987-92 drought, the SFPUC adopted its “Water First” policy, prioritizing water supply over hydropower generation. 2020 and 2021 were almost as dry as 1976 and 1977, yet on June 10, 2021, the SFPUC had 350,000 acre-feet more in storage (enough to last 1.5 years) than on June 10, 1977.¹⁶
- The SFPUC's Cherry Lake reservoir, with three-fourths the capacity of Hetch Hetchy, was drained in 1989, reducing storage significantly.
- The SFPUC's recent Long-Term Vulnerability Assessment (climate change study) – using 100 years of observed data, 1,100 years of tree ring data, and 25,000 simulated model runs – could not produce a single drought as severe as the Design Drought. A document uncovered through a Public Records Act request showed that the consultants who prepared the study projected the Design Drought might occur once-in-25,000 years.

A clear example of how the Design Drought hurts ratepayers began on November 23, 2021, when the SFPUC declared a Water Shortage Emergency. At the time, the SFPUC had enough

¹⁴ Ibid, p. 125.

¹⁵ SFPUC Design Drought workshop, August 23, 2022, starting at 25:00 – https://sanfrancisco.granicus.com/player/clip/41900?view_id=22&redirect=true&h=087062ed80a1dea47c9be980b598239b

¹⁶ Steve Ritchie presentation, July 13, 2021, starting at 27:23 – https://sanfrancisco.granicus.com/player/clip/38951?view_id=22&redirect=true

water in storage to last 4.5 years.¹⁷ By declaring an emergency, the SFPUC was able to impose a drought surcharge on ratepayers of 5% in April 2022. During the three-year drought, the SFPUC never had less than four years-worth of water in storage, yet consumers were required to conserve and then make up for the lost revenue through higher rates.

Please make reevaluation of the Design Drought a top priority. Ratepayers are in desperate need of relief, and amending the Design Drought would have a huge positive impact on skyrocketing water rates.

Sincerely,



Peter Drekmeier
Policy Director

Cc: Mayor London Breed
SF Board of Supervisors
SF Capital Planning Committee
SFPUC Citizens Advisory Committee
BAWSCA Board of Directors

¹⁷ SFPUC Drought Conditions Update, slide 2, December 6, 2021 –
https://sfpub.sharefile.com/share/view/s3f98fbd_0ca8422f9bf2697011658a15

From: [Kim Hunter](#)
To: [Jalipa, Brent \(BOS\)](#)
Subject: Please reevaluate the Design Drought!
Date: Tuesday, May 21, 2024 12:28:35 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

To whom it may concern:

Please reevaluate the Design Drought. Water rates are skyrocketing unnecessarily, and it affects my mother who lives in San Francisco on a fixed income.

It would be a win for the environment, as well as people paying for the service.

Sincerely,

Kim Hunter
Los Altos, CA

From: [Toni Kiely](#)
To: [MelgarStaff \(BOS\)](#); [Melgar, Myrna \(BOS\)](#); [Jalipa, Brent \(BOS\)](#)
Subject: Audit the SFPUC!
Date: Tuesday, May 21, 2024 12:59:00 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Ms. Melgar and Mr Jalipa.

Our water and sewer bills are already the highest in the entire state, and now the SFPUC plans to raise them another 8% per year indefinitely to make up for maintenance issues they have been ignoring for decades.

Keeping our water flowing is of major importance, so the cost of these deferred maintenance projects might be unavoidable, but the SFPUC **ALSO** wants to spend a fortune arranging for alternative water supplies for a drought which is, essentially, scientifically impossible.

We consumers do not have bottomless purses...

The SFPUC needs to be reined in and not just their financial practices audited, but their policies as well. Their "Design Drought" proposal is a disaster for Tuolumne River and the entire San Francisco Bay ecosystem. Saltwater is infiltrating further and further up the Delta. The animals, fish and people who depend on healthy flows in the river and to the Bay are suffering greatly. Fishermen/women have lost their livelihoods because there are no salmon to catch. Orcas are starving, Native communities' traditional ways of life and actual **FOOD SUPPLIES** are in jeopardy.

We San Franciscans and other Bay Area residents have shown that we are willing and happy to cut back on our water use for the common good to the tune of 25% over the past several decades, yet we still pay enormous water and sewer bills, and if not constrained the SFPUC is going to demand **billion\$** more to create water storage/supplies that we do **NOT** need!

This is an incredible waste of our money, a fiscal and environmental emergency, and **must be examined seriously by the Board of Supervisors!!!**

Respectfully,
LaVive Kiely
District 7,

From: [California Norma](#)
To: [Jalipa, Brent \(BOS\)](#)
Subject: SFBoS Budget and App. Cmte meeting 5/22/2024 Item 3
Date: Tuesday, May 21, 2024 2:03:57 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Greetings Brent Jalipa, thank you for coordinating this testimony. NJ

I write as a third generation San Franciscan and great granddaughter of Avelina Cornates Marine, the only Native American woman with a marked grave at Mission Dolores (set in place by cousins Andy Galvan and Vincent Medina). We are Ohlone, Patwin and Bay Miwok. My (original) tiny house is in Golden Gate Heights. This is my perspective.

I ask you to conduct an audit of the SFPUC, both the numbers they use, the sense of their planning AND the relationship between their Design Drought and reality.

I use 15 gal per day. My native plants need No Irrigation. As stated, I grew up in the '70's drought and know how to conserve.

I saw little to no real effort by SFPUC to transform public perspective from abusing water to treating it like GOLD. Water is Life. Reduce water allowances, restrict access.. but please stop spending money on useless projects which benefit the construction companies and decimate indigenous lands, species and cultures.

When I move to take required SSI next year, I will go off ACA and have increased expenses. And now the SFPUC wants to make it MORE expensive, event and especially for low income low users specifically by ignoring science. Shall I sell the home owned by our family since 1958 because I cannot afford useless water projects? That is my reality.

For years, which now seem like time immemorial, I have attended SFPUC meetings, in person and, after COVID, online. I have attended, I have participated, I have spoken from my experience growing up during the 1970s drought: the Pee Don't/Poo Do philosophy, the Brown Lawn as Point of Pride ethic which PERVADED San Francisco, the town which, per Herb Caen, "Knows How."

Somewhere, we lost it all. Perspective, Knowledge, Respect for the past AND the future.

Ask yourselves why the amazing, dedicated resident Sophie Maxwell quit the commission. Attendees know. SFPUC Staff regularly ignored her input, comments, even direction.

Great that City insider Dennis Herrera leads the SFPUC. Knowledgeably about the City certainly. But about water, wastewater, environmentalism, not aware. SFPUC must represent the citizens, not a few powerful entities which stand to benefit from contracts. Ms. Maxwell provided key representation.

The majority of speakers (perhaps 95%) testify in hopes of preserving what little habitat and relative river life remains in the Tuolumne.

SFPUC continues to obfuscate, deny, and ignore ALL this community input and seems determined to spend spend spend on bigger and bigger CEMENT projects - costly to the budget and the planet. Where is the sense of humility? Where is the respect for the community it purportedly reflects? Where is the sense of professionalism which would be attentive to scientific input?

Instead of partnering with the community to achieve goals, the SFPUC maintains its priority of deafness to community concerns, including How to Pay for Their Infrastructure.

When do we decide to live within our means anyway?

N.J. Wallace

Be the Change

From: [Linda Liebes](#)
To: [Jalipa Brent \(BOS\)](#)
Subject: 240449 [Hearing - Mayor's Proposed Budget for Selected Departments FYs 2024-2025 and 2025-2026]
Date: Tuesday, May 21, 2024 3:31:04 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

To: San Francisco Board of Supervisors

Re: Agenda Item 240449 for May 22, 2024

As a resident in the SFPUC service area, I am writing to urge you to audit the SFPUC's policies as well as their finances, with focus on the Design Drought.

Due to deferred maintenance, water and wastewater rates have risen exponentially, and if the SFPUC gets its way, they will go up even more. We don't need expensive and unnecessary alternative water supplies. We need an audit.

It is time to right the ship, and it can be done. A thorough audit will show that the length of the Design Drought could be reduced by a year without risking water shortages. By using reasonable water demand projections, the SFPUC could reduce the need for future alternative water supplies.

Auditing and reforming the Design Drought is a win-win for a sensible plan. These winners include ratepayers, the Tuolumne River, commercial and recreational fishers, and the San Francisco Board of Supervisors.

With appreciation for your consideration of the above urgent recommendation,

Linda Liebes

From: [Judy Irving](#)
To: [Jalipa Brent \(BOS\)](#)
Subject: SFPUC rates already too high!
Date: Tuesday, May 21, 2024 3:51:23 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Budget and Appropriations Committee Members,

I've lived in San Francisco since 1977 and have been a year-round SF Bay swimmer since 1984. Recently we open water swimmers have had to deal not only with pollution, caused in large part by the PUC's antiquated mixture of sewage and stormwater that they routinely release into the Bay, but toxic algae blooms as well, due to the PUC's "hoarding" of water behind dams when they should be releasing water into the Delta and Bay.

The so-called "Design Drought" is misguided, dangerous to people, animals, and our habitat, and is frankly false. It is based on unscientific assessments of projected population growth, water use, and future droughts, none of which are based on fact. Yet the SFPUC holds fast to this fixed idea.

Please audit the PUC — not only their sky-high budget, with rates about to climb into the stratosphere, but also the assumptions upon which it's based. Lop a year or two off the "Design Drought" and save money for ratepayers as well as saving the Bay.

Thank you,

Judy Irving

Independent Filmmaker
The Wild Parrots of Telegraph Hill
Pelican Dreams
Cold Refuge (about Bay swimming)

From: [Eugene Gregor](#)
To: [Jalipa, Brent \(BOS\)](#)
Cc: [ChanStaff \(BOS\)](#)
Subject: BOS review of SFPUC water planning
Date: Wednesday, May 22, 2024 9:15:49 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

I write as a senior Asian American resident of D1 inner Richmond to encourage a concurrent BOS review of sfpuc design drought planning goals in addition to financial audits.

Like the westside water projects in the Central Valley we need smart regulation to engage the most obvious source of additional water for SF residents through conservation.

I do not support ongoing water rate hikes to build alternative source capacity for SF water. Moreover I support reduced hetch hetchy draws to encourage salmon recovery in the San Joaquin basin.

Please pass these views along to SFPUC members as I understand they are seeking BOS support soon for additional water capacity expansions and related funding.

Best regards.

ECG

From: [Rush Rehm](#)
To: [Jalipa, Brent \(BOS\)](#)
Subject: Audit SFPUC; reform the Design Drought, Implement the Bay Delta Plan, please
Date: Wednesday, May 22, 2024 4:31:03 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear San Francisco Public Utilities Commission:

I am a former resident in the Mission District of San Francisco, and for the past several decades have lived in Redwood City, whose sole source of drinking water is purchased from the SFPUC. About 85% of that supply comes from the Tuolumne River through the Hetch Hetchy Reservoir.

I write as a concerned customer and as someone committed to sane conservation measures that will accomplish two apparently (but only apparently) contradictory goals: 1) keep water rates as low as reasonably possible 2) maximize the flow of the Tuolumne River, for the sake of salmon and other wildlife and for the health of the SF Delta and Bay Area.

Where I live, water and wastewater rates have shot up, and rates in the Bay Area are the highest in the state and are set to increase even higher. Retirees and other long-time residents in parts of my neighborhood struggle to meet their payments. One sure way to get at the heart of the problem is to undergo a thorough audit of SFPUC. That will reveal where mismanagement has occurred and may show us a better way forward.

One suggestion that in my view should be implemented right away is for the Commission to re-think and reform the SFPUC Design Drought. As it currently stands, it proposes an unnecessary investment in expensive – and by any reasonable projection *unnecessary* - Alternative Water Supplies. Reducing that Design projection by a year would greatly reduce the projected costs, and it would stop the Commission from preparing for a "disaster" that is *extremely* unlikely to occur. Don't use rate hikes to cover unnecessary Alternative Water Supplies, given the slowing rate of water usage, and the slowing of population growth and subsequent water usage needs.

We all win with a reformation of the Design Drought - ratepayers, fish, fisheries, normal people who don't want the Bay filled with algae, people like me, who see a set of interconnected forces at work. Implementation of the Bay Delta Plan, combined with an audit of the SFPUC and the reformation of the Design Drought, using the best data, will help us all in the Bay Area enjoy where we live, and why.

Thank you,

Rush Rehm

From: [Jakob Evans](#)
To: [Jalipa, Brent \(BOS\)](#)
Cc: [DPH - wlmartin361](#)
Subject: Letter for SFBOS Budget and Appropriations Committee Agenda Item #3
Date: Wednesday, May 22, 2024 12:46:06 PM
Attachments: [Letter to SFBOS Budget and Appropriations Committee 5 22.pdf](#)

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Hi there,

I'm attaching below a letter addressed to the SFBOS Budget and Appropriations Committee in relation to today's agenda, item #3. I realize this is coming after the meeting has begun and would appreciate it if this could be shared with the members.

Thank you,
Jakob

--

Jakob Evans (he/him)
Policy Strategist
Sierra Club California
909 12th Street, Suite 202
Sacramento, CA 95814
<http://www.sierraclubcalifornia.org>





Hello San Francisco Board of Supervisors Budget and Appropriations Committee,

My name is Jakob Evans and I am a Policy Strategist with Sierra Club California. In collaboration with William L. Martin of the Sierra Club San Francisco Bay Chapter Water Committee, I'm writing today to request an audit of the San Francisco Public Utilities Commission (SFPUC).

The SFPUC is planning to triple combined water and wastewater bills by 2044 due to the massive amount of debt service caused by deferred maintenance. While it may not be possible to change the mistakes that led to this, the SFPUC's finances and policies must be examined to prevent further financial and environmental harm. Low-income San Franciscans are already burdened with the highest water rates in California and our communities in need should not have to pay the price for the mismanagement of the SFPUC.

The SFPUC's "Design Drought" must be examined. This 8.5-year megadrought is predicted to occur once every 25,000 years and is well beyond the 5-year drought management plans that most other water agencies in California, including [Valley Water](#) and [Metropolitan Water District](#), utilize. By planning around this "Design Drought," the SFPUC has identified a need for between 92 and 122 million gallons of water per day (mgd) in alternative water supply (AWS). The [AWS report](#) notes that the development of 22 to 48 mgd of AWS would cost \$4 to \$10 billion, meaning the development of the entire AWS plan would cost upwards of \$25 billion. Reexamining the "Design Drought" and utilizing reasonable demand predictions would provide a more realistic (and affordable) picture of needed AWS.

An examination of the "Design Drought" and the SFPUC's AWS plan would also allow the Commission to drop its opposition to the updates to the Bay Delta Plan – a much-needed environmental decision that the SFPUC has opposed due to fear of water supply insecurity. An audit of the SFPUC including an examination of the "Design Drought" is a win-win-win for the environment, ratepayers, and the environmental justice, fishing, and tribal communities that depend on the SFPUC's watershed.

Thank you for your consideration of an audit of the SFPUC.

Best,

Jakob Evans
Sierra Club California
Policy Strategist

William L. Martin
Sierra Club San Francisco Bay
Chapter Water Committee

President, District 3
BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4689

Tel. No. 554-7450
Fax No. 554-7454
TDD/TTY No. 544-6546

Aaron Peskin

PRESIDENTIAL ACTION

Date: 5/21/24

To: Angela Calvillo, Clerk of the Board of Supervisors

Madam Clerk,
Pursuant to Board Rules, I am hereby:

Waiving 30-Day Rule (Board Rule No. 3.23)

File No. _____

(Primary Sponsor)

Title. _____

Transferring (Board Rule No 3.3)

File No. _____

(Primary Sponsor)

Title. _____

From: _____ Committee

To: _____ Committee

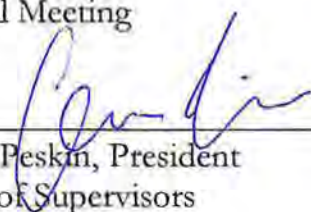
Assigning Temporary Committee Appointment (Board Rule No. 3.1)

Supervisor: Dorsey Replacing Supervisor: Peskin

For: 5/22/24 Budget & Appropriations Meeting
(Date) (Committee)

Start Time: _____ End Time: _____

Temporary Assignment: Partial Full Meeting



Aaron Peskin, President
Board of Supervisors



To: Aaron Peskin, President of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 1, 2024
Re: 30-Day Waiver Requests

RECEIVED
OFFICE OF SUPERVISORS
SAN FRANCISCO
2024 MAY -1 AM 11:07
BY [Signature]

President Peskin,

The Mayor's Office respectfully requests 30-day hold waivers for the following ordinances and trailing legislation introduced with the budget on Wednesday, May 1, 2024:

- Proposed Annual Appropriation Ordinance (AAO) for Selected Departments
- Proposed Annual Salary Ordinance (ASO) for Selected Departments
- Public Utilities Commission (PUC) Capital Budgets and Borrowing Ordinances
- Accept and Expend Grants – Recurring Grant Funds – San Francisco Public Library Friends of the Library Fund – FY 2024-2025
- Accept and Expend Grants – Recurring Grant Funds – San Francisco Port – FY 2024-2025
- Building Code – Building Inspection Permitting and Inspection Fees
- Administrative Code – Board of Appeals Surcharges on Fees

Should you have any questions, please contact Tom Paulino at 415-554-6153.

Sincerely,

A handwritten signature in blue ink, appearing to read "Anna Duning".

Anna Duning
Mayor's Budget Director



To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 1, 2024
Re: Mayor's May 1 FY 2024-25 and FY 2025-26 Budget Submission

2024 MAY - 1 AM 11:00
MAYOR'S BUDGET DIRECTOR
OFFICE OF THE MAYOR
SAN FRANCISCO

Madam Clerk,

In accordance with City and County of San Francisco Administrative Code, Section 3.3, the Mayor's Office hereby submits the Mayor's proposed May 1 budget, corresponding legislation, and related materials for Fiscal Year (FY) 2024-25 and FY 2025-26.

In addition to the Mayor's Proposed FY 2024-25 and FY 2025-26 May 1 Budget Book, the following items are included in the Mayor's submission:

- The May 1 Proposed Annual Appropriation Ordinance (AAO) and Proposed Annual Salary Ordinance (ASO) for Selected Departments
- The Municipal Transportation Agency (MTA) Budget Memo
- The Public Utilities Commission (PUC) Capital Budgets and Borrowing Ordinances
- 8 separate pieces of trailing legislation (see list attached)
- A Transfer of Function letter detailing the transfer of positions from one City department to another
- An Interim Exception letter
- Memo to the Board President requesting for 30-day rule waivers on ordinances

Please note the following:

- Technical adjustments to the budget are being prepared, but are not submitted with this set of materials.

Sincerely,

A handwritten signature in blue ink, appearing to read "Anna Duning".

Anna Duning
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

DEPT	Item	Description	Type of Legislation	File #
AIR	Continuing Prop J	General aviation security services, information booth and guest assistance, employee and public parking operations, and shuttle bus service	Ordinance	240460
BOA	Fee Change	Adjust BOA surcharges on fees imposed under the San Francisco Planning Code and Building Code	Ordinance	240456
DBI	Fee Change	Adjusts the fees for permits and services provided by the Department of Building Inspection pursuant to the 2023 Fee Study	Ordinance	240457
LIB	Recurring A&E	The Friends and Foundation of the San Francisco Public Library – Annual Grant Award	Resolution	240458
MTA	Continuing Prop J	Citations, paratransit, parking meter collections, security, towing, and transit shelter cleaning services	Ordinance	240460
PRT	Continuing Prop J	Security services at Port facilities	Ordinance	240460
PRT	Recurring Grants	Department of Homeland Security Port Security Grant Program (PSGP)	Resolution	240459
PUC	Continuing Prop J	Security services at PUC Wastewater Enterprise facilities	Ordinance	240460

RECEIVED
 CLERK OF SUPERVISORS
 SAN FRANCISCO
 2024 MAY -1 AM 11:00
 BY dw