

File No. 240593

Committee Item No. 2

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee Date June 12, 2024

Board of Supervisors Meeting Date _____

Cmte Board

- Ordinance
 - Proposed Interim AAO FY2024-2025 and FY2025-2026
- Budget and Legislative Analyst Report
- Introduction Form
- Department/Agency Cover Letter and/or Report
 - MYR Interim Exceptions Letter 5/31/2024
 - MYR Minimum Compensation Ordinance Letter 5/31/2024
 - MYR Technical Adjustment Letter 5/31/2024
 - MYR Transfer of Function Letter 5/31/2024
 - MYR 30-Day Waiver Request Letter 5/31/2024
 - MYR Transmittal Letter and Trailing Legislation List 5/31/2024
- Public Correspondence

OTHER (Use back side if additional space is needed)

- MYR Proposed Budget Book – FYs 2024-2025 and 2025-2026
- AAO Administrative Provisions FYs 2024-2025 and 2025-2026
- Clean and Tracked Changes
- _____
- _____
- _____
- _____

Completed by: Brent Jalipa Date June 7, 2024

Completed by: Brent Jalipa Date _____

CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED INTERIM BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2024



File No. 240593

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 INTERIM BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2024

FISCAL YEAR ENDING JUNE 30, 2025

and

FISCAL YEAR ENDING JUNE 30, 2026

The Proposed Interim Budget and Appropriation Ordinance as of June 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 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
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.

CONSOLIDATED SCHEDULE OF SOURCES AND USES

Consolidated Schedule of Sources and Uses

Sources of Funds	FY 2024-25			FY 2025-26		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	225,854,162	881,518,767	1,107,372,929	219,564,822	272,375,684	491,940,506
Prior Year Reserves	75,165,991	10,270,354	85,436,345	62,848,688	10,822,496	73,671,184
Regular Revenues	6,349,980,028	8,340,556,532	14,690,536,560	6,617,613,084	8,326,184,676	14,943,797,760
Transfers Into the General Fund	206,486,905	(206,486,905)		203,501,501	(203,501,501)	
Sources of Funds Total	6,857,487,086	9,025,858,748	15,883,345,834	7,103,528,095	8,405,881,355	15,509,409,450
Uses of Funds						
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,237,616,386	9,810,673,803	16,048,290,189	6,366,207,522	9,798,603,508	16,164,811,030
Less Interdepartmental Recoveries	(739,153,709)	(721,875,423)	(1,461,029,132)	(773,349,799)	(785,857,611)	(1,559,207,410)
Capital Projects	52,590,744	823,161,779	875,752,523	41,060,435	387,404,843	428,465,278
Facilities Maintenance	2,515,793	84,903,241	87,419,034	2,578,332	85,883,626	88,461,958
Reserves	51,070,000	281,843,220	332,913,220	60,139,700	326,738,894	386,878,594
Transfers From the General Fund	1,252,847,872	(1,252,847,872)		1,406,891,905	(1,406,891,905)	
Uses of Funds Total	6,857,487,086	9,025,858,748	15,883,345,834	7,103,528,095	8,405,881,355	15,509,409,450

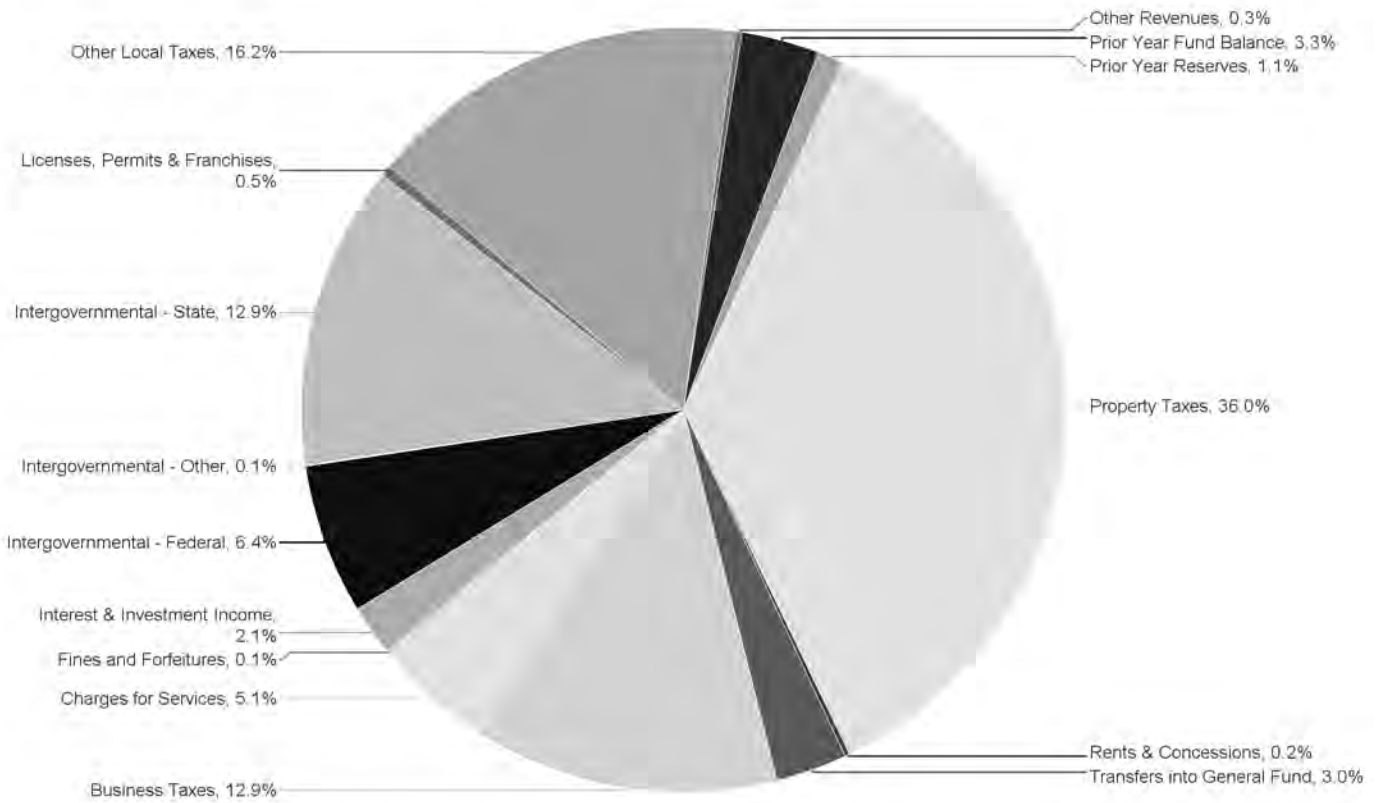
**SOURCES OF FUNDS BY MAJOR SERVICE AREA
AND DEPARTMENT**

Department	Fiscal Year FY 2024-25				Fiscal Year FY 2025-26				
	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
01: Public Protection									
ADP Adult Probation	31,943,548	29,044,930	60,988,478	29,502,026	30,487,260	59,989,286			
CRT Superior Court	0	32,981,944	32,981,944	0	33,230,508	33,230,508			
DAT District Attorney	9,421,343	84,307,941	93,729,284	9,057,776	87,409,836	96,467,612			
DEM Emergency Management	47,447,147	93,382,356	140,829,503	49,053,396	100,629,815	149,683,211			
DPA Department Of Police Accountability	654,795	9,385,297	10,040,092	654,795	9,063,221	9,718,016			
FIR Fire Department	165,835,471	365,389,717	531,225,188	169,505,668	377,547,237	547,052,905			
JUV Juvenile Probation	16,162,298	30,698,251	46,860,549	16,008,893	29,165,422	45,174,315			
PDR Public Defender	2,007,525	52,881,124	54,888,649	887,275	55,169,563	56,056,838			
POL Police	163,404,891	658,228,431	821,633,322	168,472,146	670,979,639	839,451,785			
SDA Sheriff's Department Office of Inspector General	0	1,405,701	1,405,701	0	1,417,530	1,417,530			
SHF Sheriff	76,972,189	246,584,830	323,557,019	69,639,581	251,196,159	320,835,740			
TOTAL Public Protection	513,849,207	1,604,290,522	2,118,139,729	512,781,556	1,646,296,190	2,159,077,746			
02: Public Works, Transportation & Commerce									
AIR Airport Commission	2,011,022,776	0	2,011,022,776	1,797,631,130	0	1,797,631,130			
BOA Board Of Appeals	1,198,622	0	1,198,622	1,251,338	0	1,251,338			
DBI Building Inspection	87,875,568	0	87,875,568	91,927,667	0	91,927,667			
DPW Public Works	331,187,831	119,612,042	450,799,873	283,896,517	120,956,099	404,852,616			
ECN Economic And Workforce Development	42,923,749	94,079,114	137,002,863	47,076,223	68,003,717	115,079,940			
MTA Municipal Transportation Agency	1,014,588,064	508,380,000	1,522,968,064	1,037,690,668	524,300,000	1,561,990,668			
PRT Port	156,956,114	0	156,956,114	156,437,005	0	156,437,005			
PUC Public Utilities Commission	2,025,164,944	0	2,025,164,944	2,159,668,455	0	2,159,668,455			
TOTAL Public Works, Transportation & Commerce	5,670,917,668	722,071,156	6,392,988,824	5,575,579,003	713,259,816	6,288,838,819			
03: Human Welfare & Neighborhood Development									
CHF Children; Youth & Their Families	264,653,046	74,632,090	339,285,136	264,810,253	83,938,328	348,748,581			
CSS Child Support Services	13,291,458	0	13,291,458	13,332,780	0	13,332,780			
DEC Dept of Early Childhood	289,895,296	46,621,203	336,516,499	289,396,878	47,603,196	337,000,074			
ENV Environment	44,200,242	1,508,547	45,708,789	35,127,240	1,103,885	36,231,125			
HOM Homelessness And Supportive Housing	530,506,096	316,243,672	846,749,768	370,737,289	306,311,386	677,048,675			
HRC Human Rights Commission	10,000,080	35,186,038	45,186,118	100,584	34,093,990	34,194,574			
HSA Human Services	897,913,100	342,416,533	1,240,329,633	910,016,815	374,103,459	1,284,120,274			
MYR Mayor	79,955,223	112,077,503	192,032,726	103,041,027	120,003,974	223,045,001			
RNT Rent Arbitration Board	13,812,353	0	13,812,353	14,371,400	0	14,371,400			
WOM Status Of Women	200,000	12,040,571	12,240,571	200,000	2,217,978	2,417,978			
TOTAL Human Welfare & Neighborhood Development	2,144,426,894	940,726,157	3,085,153,051	2,001,134,266	969,376,196	2,970,510,462			
04: Community Health									
DPH Public Health	2,402,346,326	834,773,791	3,237,120,117	2,271,110,447	956,210,037	3,227,320,484			

Department	Fiscal Year FY 2024-25			Fiscal Year FY 2025-26		
	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
TOTAL Community Health	2,402,346,326	834,773,791	3,237,120,117	2,271,110,447	956,210,037	3,227,320,484
05: Culture & Recreation						
AAM Asian Art Museum	388,636	11,601,235	11,989,871	405,686	12,099,850	12,505,536
ART Arts Commission	20,595,745	9,153,723	29,749,468	20,747,272	7,427,837	28,175,109
FAM Fine Arts Museum	1,450,569	22,405,251	23,855,820	1,411,266	23,074,420	24,485,686
LIB Public Library	84,758,899	103,600,000	188,358,899	82,580,119	107,180,000	189,760,119
LLB Law Library	0	1,286,319	1,286,319	0	1,344,361	1,344,361
REC Recreation And Park Commission	167,905,310	88,020,764	255,926,074	165,581,519	90,174,910	255,756,429
SCI Academy Of Sciences	0	7,658,802	7,658,802	0	8,608,583	8,608,583
WAR War Memorial	21,523,123	9,088,284	30,611,407	22,652,755	9,167,525	31,820,280
TOTAL Culture & Recreation	296,622,282	252,814,378	549,436,660	293,378,617	259,077,486	552,456,103
06: General Administration & Finance						
ADM General Services Agency - City Admin	532,520,447	82,640,735	615,161,182	537,873,103	91,223,498	629,096,601
ASR Assessor / Recorder	3,857,373	36,271,991	40,129,364	3,910,507	39,326,854	43,237,361
BOS Board Of Supervisors	954,146	22,877,143	23,831,289	800,146	23,590,079	24,390,225
CAT City Attorney	83,051,245	35,352,753	118,403,998	83,306,357	36,953,830	120,260,187
CON Controller	76,314,589	12,659,532	88,974,121	76,023,808	11,005,941	87,029,749
CPC City Planning	47,770,774	7,610,487	55,381,261	47,093,551	9,363,979	56,461,530
CSC Civil Service Commission	430,839	1,093,818	1,524,657	430,839	1,151,250	1,582,089
ETH Ethics Commission	157,200	14,229,618	14,386,818	157,200	7,659,351	7,816,551
HRD Human Resources	142,454,583	15,167,216	157,621,799	144,985,991	15,476,071	160,462,062
HSS Health Service System	11,254,649	0	11,254,649	11,521,335	0	11,521,335
MYR Mayor	2,565,039	8,539,707	11,104,746	2,638,327	8,870,097	11,508,424
REG Elections	1,108,909	24,785,190	25,894,099	127,248	22,828,150	22,955,398
RET Retirement System	63,631,247	0	63,631,247	57,667,616	0	57,667,616
TIS General Services Agency - Technology	163,056,829	5,991,943	169,048,772	167,601,051	7,151,249	174,752,300
TTX Treasurer/Tax Collector	25,790,881	23,460,930	49,251,811	24,966,570	23,542,673	48,509,243
TOTAL General Administration & Finance	1,154,918,750	290,681,063	1,445,599,813	1,159,107,649	298,143,022	1,457,250,671
07: General City Responsibilities						
GEN General City Responsibility	6,233,292,035	(4,645,357,067)	1,587,934,968	6,281,205,574	(4,842,362,747)	1,438,842,827
TOTAL General City Responsibilities	6,233,292,035	(4,645,357,067)	1,587,934,968	6,281,205,574	(4,842,362,747)	1,438,842,827
Less Citywide Transfer Adjustments	(1,071,998,196)	0	(1,071,998,196)	(1,025,680,252)	0	(1,025,680,252)
Less Interdepartmental Recoveries	(1,461,029,132)	0	(1,461,029,132)	(1,559,207,410)	0	(1,559,207,410)
Net Total Sources of Funds	15,883,345,834	0	15,883,345,834	15,509,409,450	0	15,509,409,450

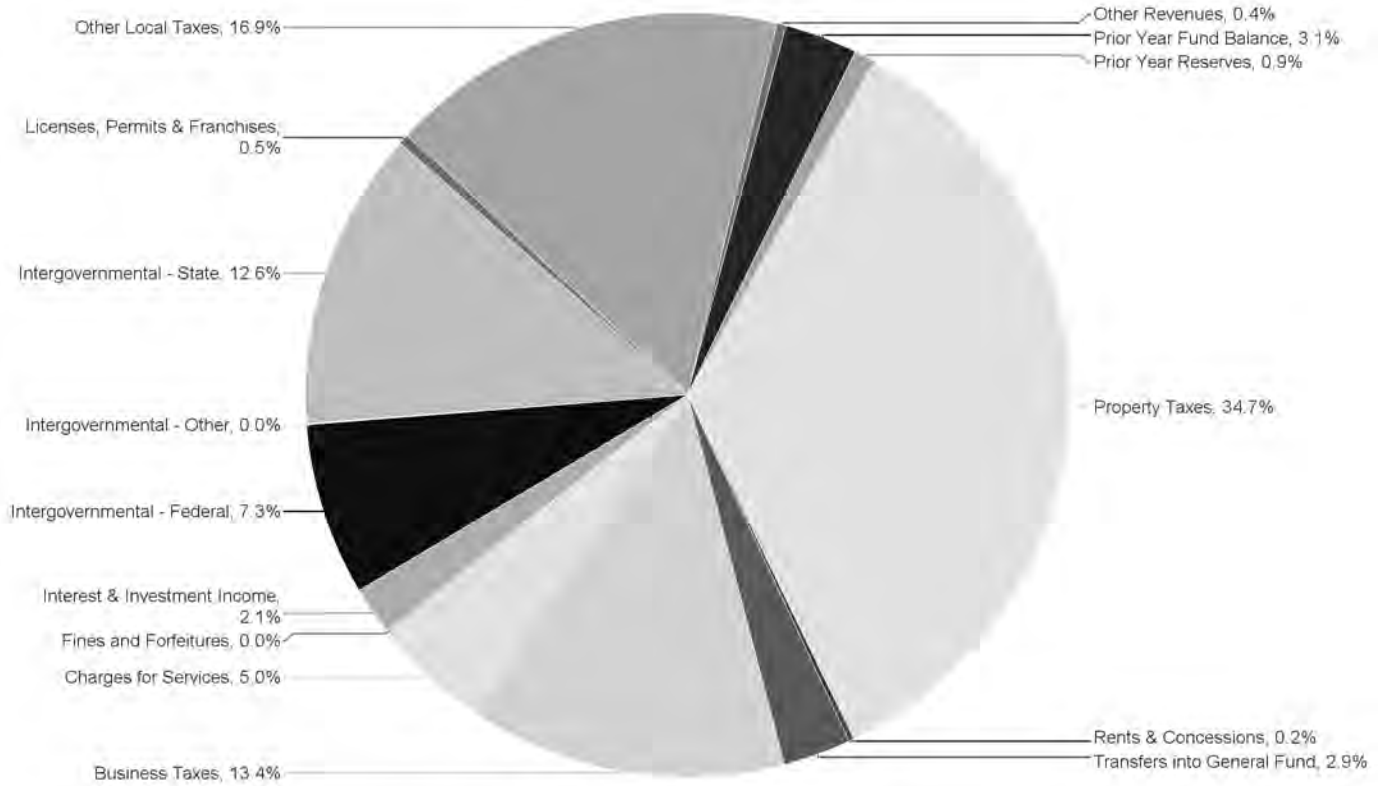
SOURCES OF FUNDS

Sources of Funds - FY 2024-25
General Fund



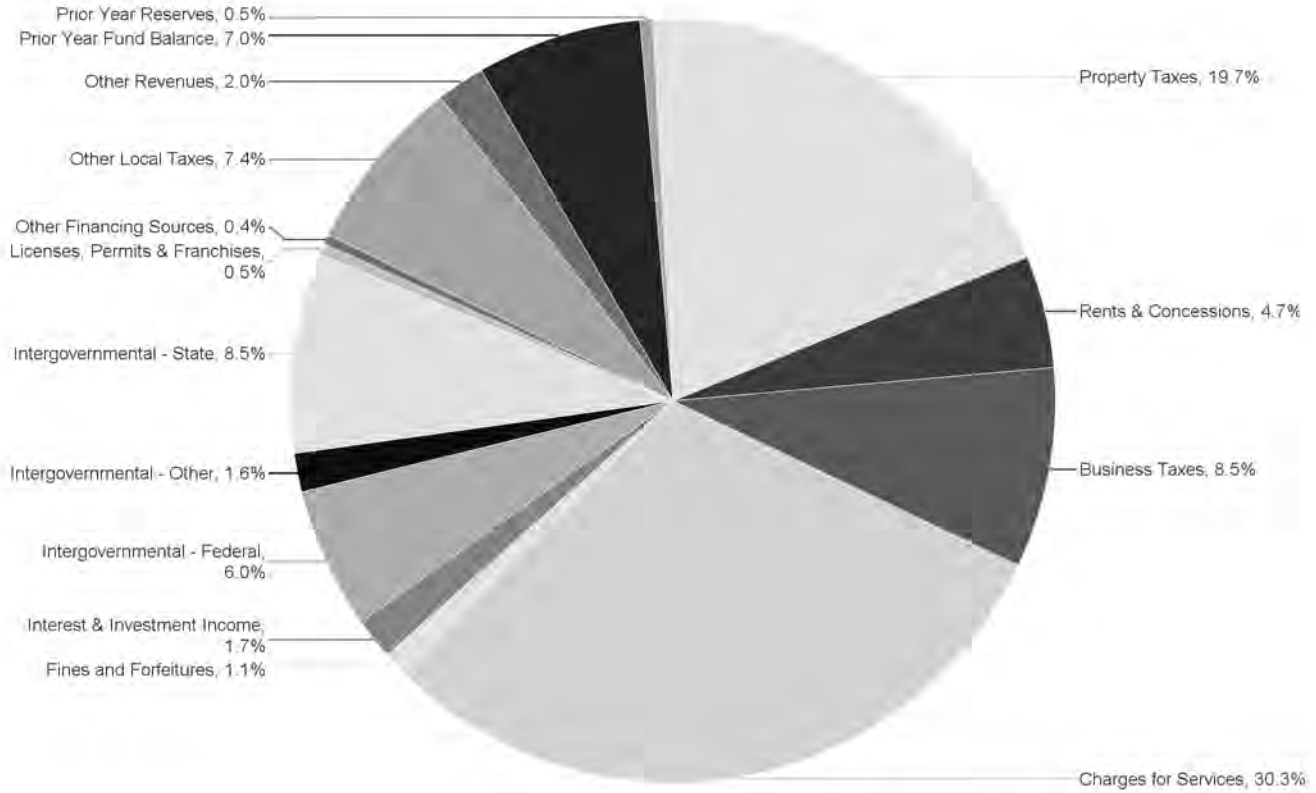
All Funds Sources of Funds	Sorted by Size	
	FY 2024-25	% of Total
Property Taxes	2,469,580,000	36.0%
Other Local Taxes	1,109,170,000	16.2%
Business Taxes	883,000,000	12.9%
Intergovernmental - State	881,252,917	12.9%
Intergovernmental - Federal	436,586,302	6.4%
Charges for Services	351,768,553	5.1%
Interest & Investment Income	146,714,561	2.1%
Licenses, Permits & Franchises	31,802,400	0.5%
Other Revenues	18,016,923	0.3%
Rents & Concessions	14,144,990	0.2%
Intergovernmental - Other	4,022,557	0.1%
Fines and Forfeitures	3,920,825	0.1%
Regular Revenues	6,349,980,028	92.6%
Prior Year Fund Balance	225,854,162	3.3%
Transfers into General Fund	206,486,905	3.0%
Prior Year Reserves	75,165,991	1.1%
Total Sources	6,857,487,086	100.0%

Sources of Funds - FY 2025-26
General Fund

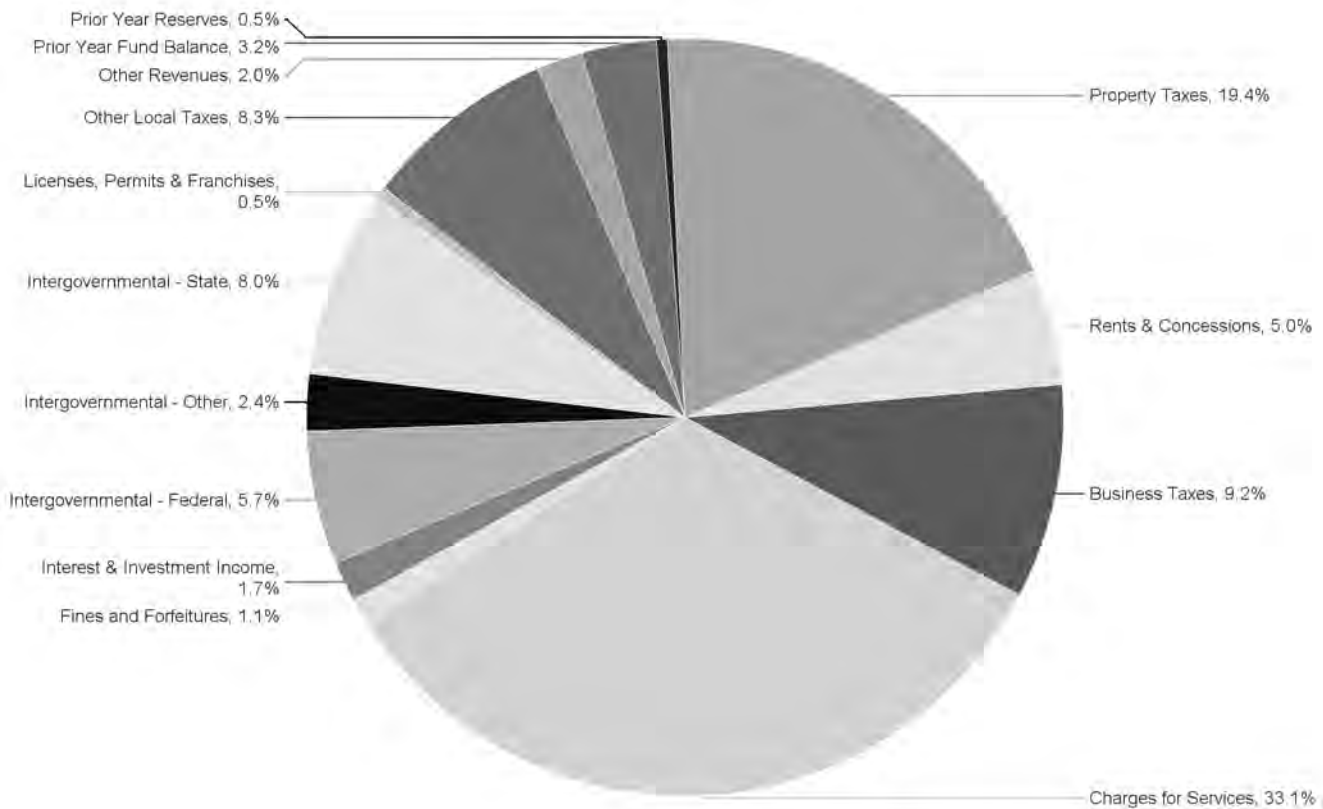


Sources of Funds	Sorted by Size	
	FY 2025-26	% of Total
Property Taxes	2,465,760,000	34.7%
Other Local Taxes	1,198,070,000	16.9%
Business Taxes	954,000,000	13.4%
Intergovernmental - State	898,256,006	12.6%
Intergovernmental - Federal	518,522,452	7.3%
Charges for Services	354,185,689	5.0%
Interest & Investment Income	146,713,750	2.1%
Licenses, Permits & Franchises	31,989,346	0.5%
Other Revenues	27,758,491	0.4%
Rents & Concessions	15,357,988	0.2%
Fines and Forfeitures	3,508,423	0.0%
Intergovernmental - Other	3,490,939	0.0%
Regular Revenues	6,617,613,084	93.2%
Prior Year Fund Balance	219,564,822	3.1%
Transfers into General Fund	203,501,501	2.9%
Prior Year Reserves	62,848,688	0.9%
	485,915,011	6.8%
Total Sources	7,103,528,095	100.0%

Sources of Funds FY 2024-25
All Funds



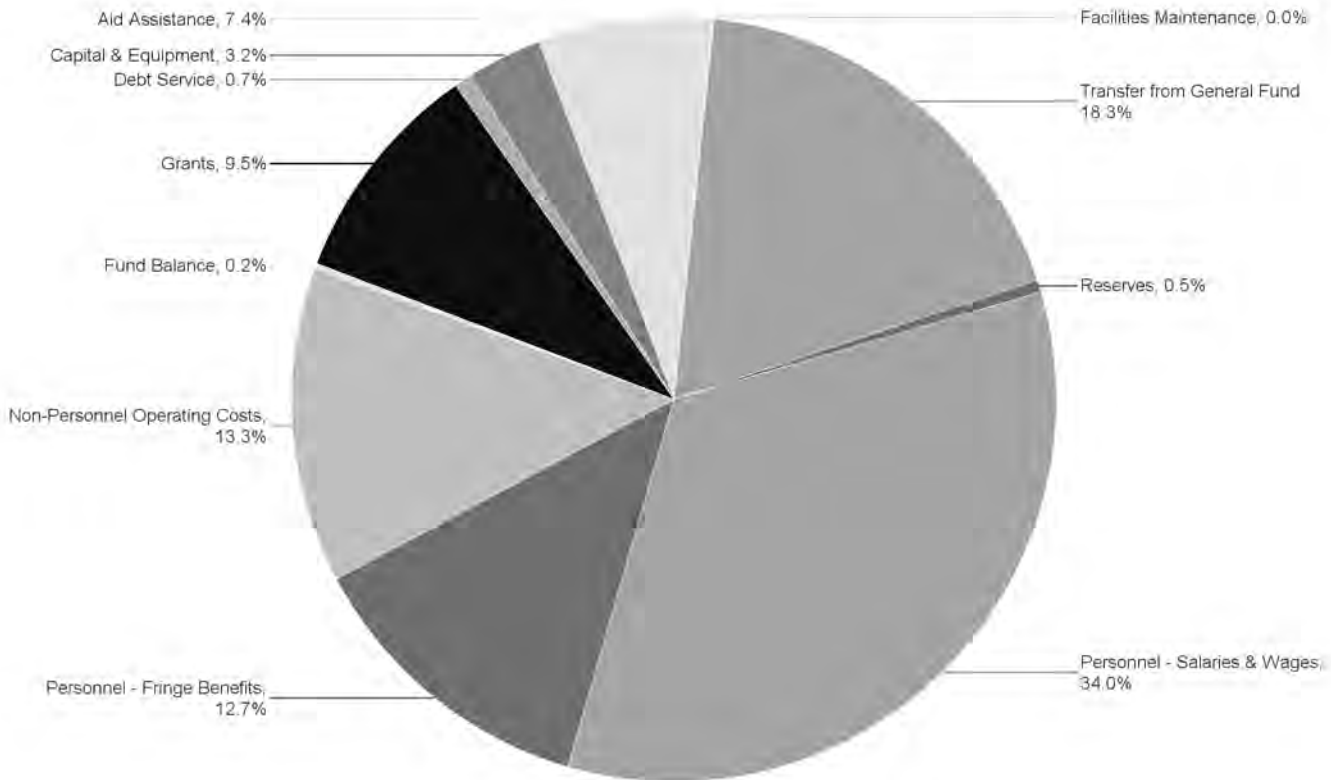
All Funds	Sorted by Size	
Sources of Funds	FY 2024-25	% of Total
Charges for Services	4,810,763,446	30.3%
Property Taxes	3,131,387,788	19.7%
Business Taxes	1,346,867,187	8.5%
Intergovernmental - State	1,345,278,564	8.5%
Other Local Taxes	1,182,960,000	7.4%
Intergovernmental - Federal	950,346,492	6.0%
Rents & Concessions	754,264,812	4.7%
Other Revenues	324,840,186	2.0%
Interest & Investment Income	277,707,971	1.7%
Intergovernmental - Other	259,142,666	1.6%
Fines and Forfeitures	167,626,941	1.1%
Licenses, Permits & Franchises	74,955,507	0.5%
Other Financing Sources	64,395,000	0.4%
Regular Revenues	14,690,536,560	92.5%
Prior Year Fund Balance	1,107,372,929	7.0%
Prior Year Reserves	85,436,345	0.5%
	1,192,809,274	7.5%
Total Sources	15,883,345,834	100.0%

Sources of Funds FY 2025-26
All Funds

All Funds Sources of Funds	Sorted by Size	
	FY 2025-26	% of Total
Charges for Services	5,132,558,947	33.1%
Property Taxes	3,009,174,087	19.4%
Business Taxes	1,420,896,689	9.2%
Other Local Taxes	1,285,357,000	8.3%
Intergovernmental - State	1,242,826,984	8.0%
Intergovernmental - Federal	883,591,646	5.7%
Rents & Concessions	767,860,599	5.0%
Intergovernmental - Other	375,787,959	2.4%
Other Revenues	305,079,033	2.0%
Interest & Investment Income	267,420,448	1.7%
Fines and Forfeitures	175,268,761	1.1%
Licenses, Permits & Franchises	77,975,607	0.5%
Other Financing Sources	0	0.0%
Regular Revenues	14,943,797,760	96.4%
Prior Year Fund Balance	491,940,506	3.2%
Prior Year Reserves	73,671,184	0.5%
Total Sources	15,509,409,450	100.0%

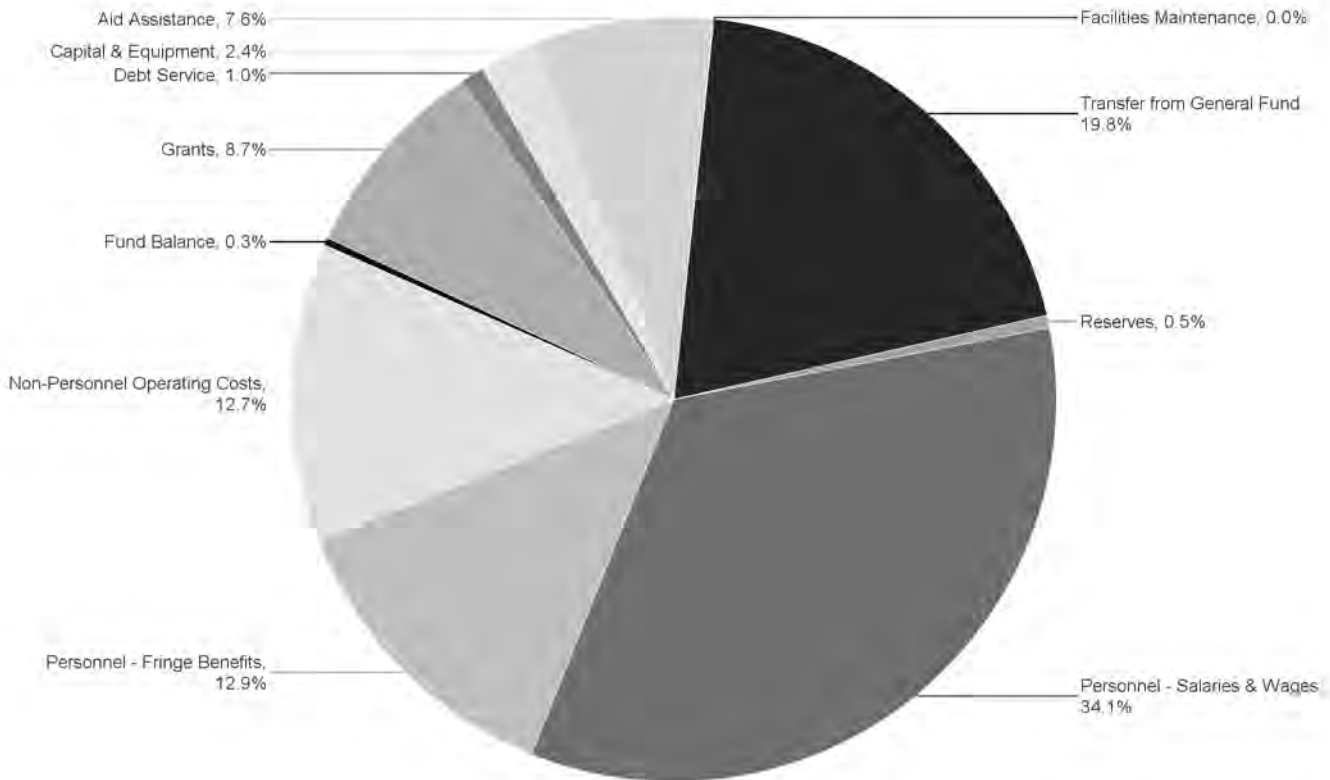
USES OF FUNDS

**Uses of Funds - FY 2024-25
General Fund**



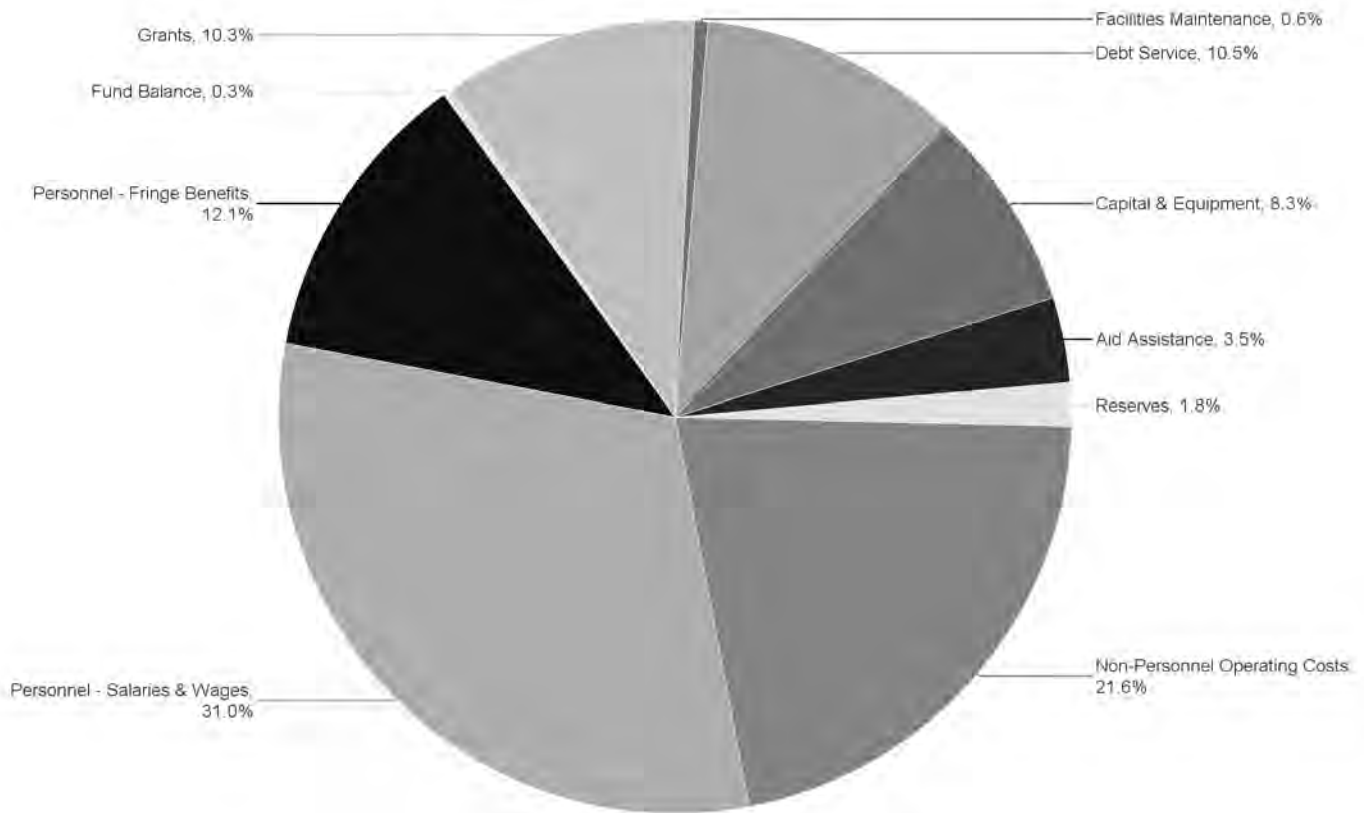
Types of Uses	Gross		Net Recoveries	
	FY 2024-25	% of Total	FY 2024-25	% of Total
Personnel - Salaries & Wages	2,386,373,214	34.8%	2,331,885,650	34.0%
Personnel - Fringe Benefits	894,476,969	13.0%	874,053,562	12.7%
Personnel - Sub Total	3,280,850,183	47.8%	3,205,939,212	46.8%
Non-Personnel Operating Costs	936,668,928	13.7%	915,282,161	13.3%
Grants	654,656,589	9.5%	654,656,589	9.5%
Aid Assistance	506,433,583	7.4%	506,433,583	7.4%
Capital & Equipment	218,009,138	3.2%	218,009,138	3.2%
Debt Service	50,732,738	0.7%	50,732,738	0.7%
Reserves	36,500,000	0.5%	36,500,000	0.5%
Fund Balance	14,570,000	0.2%	14,570,000	0.2%
Facilities Maintenance	2,515,793	0.0%	2,515,793	0.0%
Services of Other Depts, Recoveries & Ov	(96,297,738)	(1.4%)	0	0.0%
Transfer from General Fund	1,252,847,872	18.3%	1,252,847,872	18.3%
Non-Personnel - Sub Total	3,576,636,903	52.2%	3,651,547,874	53.2%
Grand Total	6,857,487,086	100.0%	6,857,487,086	100.0%

**Uses of Funds - FY 2025-26
General Fund**



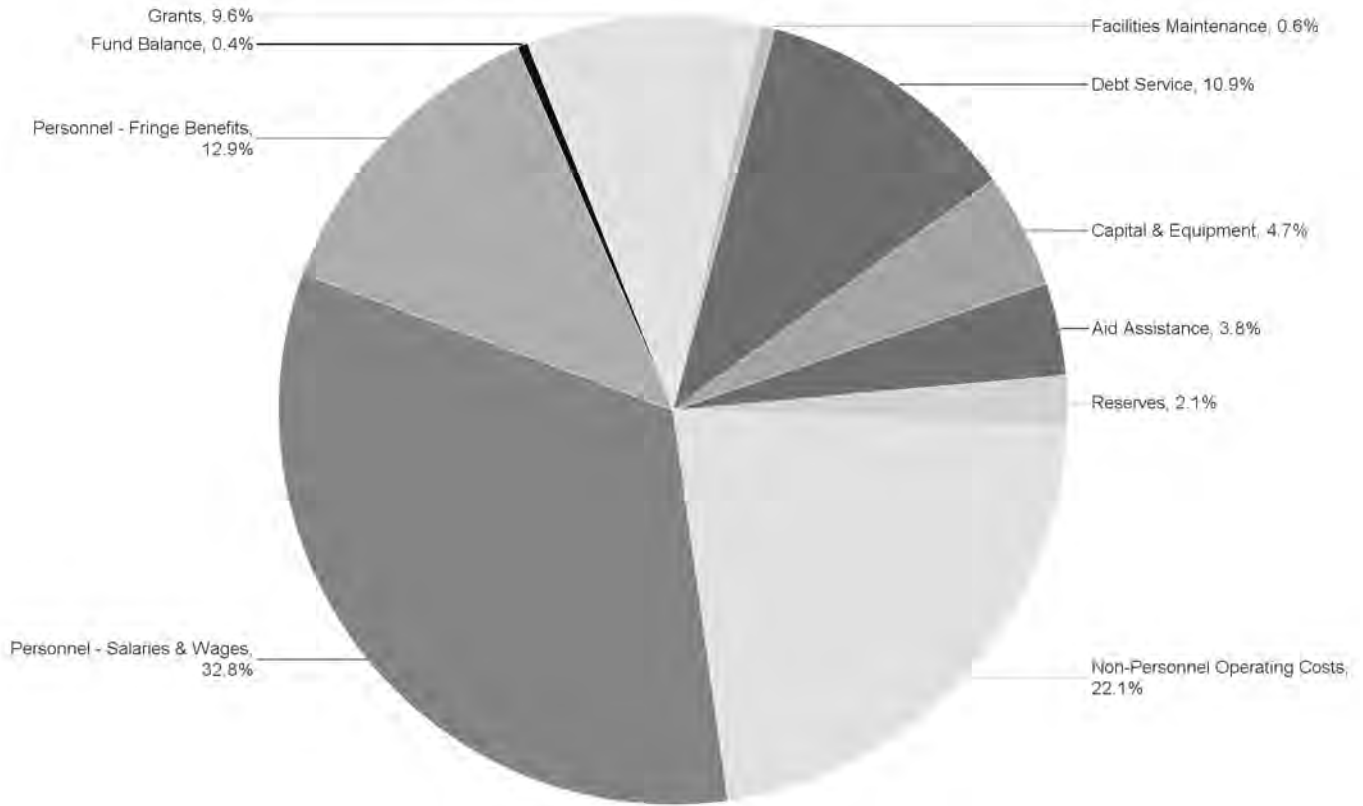
Types of Uses	Gross		Net Recoveries	
	FY 2025-26	% of Total	FY 2025-26	% of Total
Personnel - Salaries & Wages	2,466,612,191	34.7%	2,420,624,401	34.1%
Personnel - Fringe Benefits	932,199,061	13.1%	914,819,039	12.9%
Personnel - Sub Total	3,398,811,252	47.8%	3,335,443,440	47.0%
Non-Personnel Operating Costs	916,580,792	12.9%	899,491,958	12.7%
Grants	619,068,865	8.7%	619,068,865	8.7%
Aid Assistance	537,370,859	7.6%	537,370,859	7.6%
Capital & Equipment	172,628,138	2.4%	172,628,138	2.4%
Debt Service	69,914,898	1.0%	69,914,898	1.0%
Reserves	37,539,700	0.5%	37,539,700	0.5%
Fund Balance	22,600,000	0.3%	22,600,000	0.3%
Facilities Maintenance	2,578,332	0.0%	2,578,332	0.0%
Services of Other Depts, Recoveries & Ov	(80,456,646)	(1.1%)	0	0.0%
Transfer from General Fund	1,406,891,905	19.8%	1,406,891,905	19.8%
Non-Personnel - Sub Total	3,704,716,843	52.2%	3,768,084,655	53.0%
Grand Total	7,103,528,095	100.0%	7,103,528,095	100.0%

**Uses of Funds - FY 2024-25
All Funds**



Types of Uses	Gross		Net Recoveries	
	FY 2024-25	% of Total	FY 2024-25	% of Total
Personnel - Salaries & Wages	5,033,723,767	31.7%	4,917,325,390	31.0%
Personnel - Fringe Benefits	1,971,456,656	12.4%	1,925,869,261	12.1%
Personnel - Sub Total	7,005,180,423	44.1%	6,843,194,650	43.1%
Non-Personnel Operating Costs	3,519,662,593	22.2%	3,438,274,930	21.6%
Debt Service	1,671,817,443	10.5%	1,671,817,443	10.5%
Capital & Equipment	1,317,161,142	8.3%	1,317,161,142	8.3%
Aid Assistance	549,500,543	3.5%	549,500,543	3.5%
Grants	1,643,064,872	10.3%	1,643,064,872	10.3%
Reserves	278,191,243	1.8%	278,191,243	1.8%
Fund Balance	54,721,977	0.3%	54,721,977	0.3%
Facilities Maintenance	87,419,034	0.6%	87,419,034	0.6%
Services of Other Depts, Recoveries & Ov	(243,373,436)	(1.5%)	0	0.0%
Non-Personnel - Sub Total	8,878,165,411	55.9%	9,040,151,184	56.9%
Grand Total	15,883,345,834	100.0%	15,883,345,834	100.0%
Average Per Employee (FTE)				
Personnel - Salary & Wages	151,231	71.9%		
Personnel - Fringe Benefits	59,229	28.1%		
Grand Total	210,460	100.0%		

**Uses of Funds - FY 2025-26
All Funds**



Types of Uses	Gross		Net Recoveries	
	FY 2025-26	% of Total	FY 2025-26	% of Total
Personnel - Salaries & Wages	5,227,541,820	33.7%	5,090,372,755	32.8%
Personnel - Fringe Benefits	2,062,110,213	13.3%	2,008,001,085	12.9%
Personnel - Sub Total	7,289,652,033	47.0%	7,098,373,839	45.8%
Non-Personnel Operating Costs	3,520,180,506	22.7%	3,427,812,069	22.1%
Debt Service	1,695,506,763	10.9%	1,695,506,763	10.9%
Capital & Equipment	732,881,052	4.7%	732,881,052	4.7%
Aid Assistance	588,078,319	3.8%	588,078,319	3.8%
Grants	1,491,416,856	9.6%	1,491,416,856	9.6%
Reserves	320,221,366	2.1%	320,221,366	2.1%
Fund Balance	66,657,228	0.4%	66,657,228	0.4%
Facilities Maintenance	88,461,958	0.6%	88,461,958	0.6%
Services of Other Depts, Recoveries & Ov	(283,646,631)	(1.8%)	0	0.0%
Non-Personnel - Sub Total	8,219,757,417	53.0%	8,411,035,611	54.2%
Grand Total	15,509,409,450	100.0%	15,509,409,450	100.0%
Average Per Employee (FTE)				
Personnel - Salary & Wages	156,965	71.7%		
Personnel - Fringe Benefits	61,918	28.3%		
Grand Total	218,883	100.0%		

**POSITIONS BY MAJOR SERVICE AREA
AND DEPARTMENT**

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Service Area: A, Public Protection					
Adult Probation	144.69	143.69	(1.00)	143.51	(0.18)
Department Of Police Accountability	40.84	39.82	(1.02)	38.76	(1.06)
District Attorney	295.29	293.75	(1.54)	293.55	(0.20)
Emergency Management	313.13	304.46	(8.67)	315.48	11.02
Fire Department	1,805.90	1,831.21	25.31	1,831.41	0.20
Juvenile Probation	173.67	176.14	2.47	174.17	(1.97)
Police	2,933.86	2,971.16	37.30	2,962.95	(8.21)
Public Defender	217.40	219.33	1.93	214.11	(5.22)
Sheriff	995.38	1,002.80	7.42	1,000.38	(2.42)
Sheriff's Department Office of Inspector General	4.52	1.15	(3.37)	0.74	(0.41)
Service Area: A, Public Protection Total	6,924.68	6,983.51	58.83	6,975.06	(8.45)

Service Area: B, Public Works, Transportation & Commerce

Airport Commission	1,681.63	1,798.92	117.29	1,818.24	19.32
Board Of Appeals	4.25	3.94	(0.31)	3.94	0.00
Building Inspection	269.24	278.68	9.44	279.11	0.43
Economic And Workforce Development	116.58	116.53	(0.05)	117.03	0.50
Municipal Transportation Agency	5,649.98	5,380.29	(269.69)	5,355.21	(25.08)
Port	258.97	243.03	(15.94)	244.89	1.86
Public Utilities Commission	1,723.51	1,768.83	45.32	1,794.84	26.01
Public Works	1,164.52	1,150.05	(14.47)	1,130.24	(19.81)
Service Area: B, Public Works, Transportation & Commerc	10,868.67	10,740.27	(128.40)	10,743.5	3.23

Service Area: C, Human Welfare & Neighborhood Development

Children; Youth & Their Families	70.79	66.83	(3.96)	66.99	0.16
Child Support Services	64.12	59.76	(4.36)	58.45	(1.31)
Dept of Early Childhood	63.19	69.89	6.70	70.07	0.18
Environment	82.66	92.31	9.65	88.06	(4.25)
Homelessness And Supportive Housing	247.13	260.30	13.17	261.22	0.92
Human Rights Commission	31.10	34.39	3.29	34.36	(0.03)
Human Services	2,261.76	2,301.80	40.04	2,306.07	4.27
Mayor	40.22	37.91	(2.31)	39.25	1.34
Rent Arbitration Board	49.88	49.94	0.06	49.94	0.00
Status Of Women	10.09	8.24	(1.85)	7.43	(0.81)
Service Area: C, Human Welfare & Neighborhood Develop	2,920.93	2,981.37	60.44	2,981.84	0.47

Service Area: D, Community Health

Public Health	7,720.50	7,637.60	(82.90)	7,688.50	50.90
Service Area: D, Community Health Total	7,720.5	7,637.6	(82.90)	7,688.5	50.90

Service Area: E, Culture & Recreation

Academy Of Sciences	13.35	13.35	0.00	13.35	0.00
Arts Commission	29.79	28.30	(1.49)	28.32	0.02

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Service Area: E, Culture & Recreation					
Asian Art Museum	52.51	53.03	0.52	53.04	0.01
Fine Arts Museum	107.91	108.17	0.26	108.17	0.00
Law Library	2.38	2.41	0.03	2.41	0.00
Public Library	717.23	725.97	8.74	725.97	0.00
Recreation And Park Commission	986.82	991.53	4.71	971.53	(20.00)
War Memorial	67.38	66.88	(0.50)	66.86	(0.02)
Service Area: E, Culture & Recreation Total	1,977.37	1,989.64	12.27	1,969.65	(19.99)
Service Area: F, General Administration & Finance					
Assessor / Recorder	170.27	179.59	9.32	186.20	6.61
Board Of Supervisors	92.05	92.73	0.68	92.71	(0.02)
City Attorney	316.21	336.45	20.24	326.71	(9.74)
City Planning	186.20	169.63	(16.57)	168.41	(1.22)
Civil Service Commission	6.00	6.00	0.00	6.00	0.00
Controller	250.23	246.17	(4.06)	246.12	(0.05)
Elections	55.11	58.30	3.19	55.58	(2.72)
Ethics Commission	30.56	27.61	(2.95)	28.94	1.33
General Services Agency - City Admin	974.49	943.70	(30.79)	939.06	(4.64)
General Services Agency - Technology	259.12	259.46	0.34	260.07	0.61
Health Service System	47.67	40.04	(7.63)	40.00	(0.04)
Human Resources	205.47	201.79	(3.68)	202.21	0.42
Mayor	42.76	42.92	0.16	42.92	0.00
Retirement System	151.85	157.43	5.58	159.74	2.31
Treasurer/Tax Collector	201.49	190.86	(10.63)	190.59	(0.27)
Service Area: F, General Administration & Finance Total	2,989.49	2,952.68	(36.81)	2,945.26	(7.42)
Grand Total	33,401.64	33,285.07	(116.57)	33,303.81	18.74

MAJOR FUND BUDGETARY RECAP

**City and County of San Francisco
Major Fund Budgetary Recap
Budget Year 2024-2025**
(in Thousands of Dollars)

	Governmental Funds							Total All Funds
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/Trust	
Prior Year Fund Balance	225,854	298,737			574,889	7,831	63	1,107,373
Prior Year Reserves	75,166	10,270						85,436
Prior Year Sources Total	301,020	309,007			574,889	7,831	63	1,192,809
Property Taxes	2,469,580	285,590		376,218				3,131,388
Other Local Taxes	1,109,170	73,790						1,182,960
Business Taxes	883,000	463,867						1,346,867
Rents & Concessions	14,145	58,956			666,562	594	14,008	754,265
Fines and Forfeitures	3,921	41,705	14,737	16,159	105,842			167,627
Interest & Investment Income	146,715	42,706			64,126		9,423	277,708
Licenses, Permits & Franchises	31,802	15,389			27,764			74,956
Intergovernmental - State	881,253	306,343		700	156,982			1,345,279
Intergovernmental - Federal	436,586	234,662			279,098			950,346
Intergovernmental - Other	4,023	5,889			248,880	351		259,143
Charges for Services	351,769	146,471			4,310,490	365	1,669	4,810,763
Other Revenues	18,017	26,609	61,395	10,278	198,964		70,973	324,840
Other Financing Sources					3,000			64,395
Current Year Sources Total	6,349,980	1,701,978	76,132	403,354	6,061,709	1,310	96,073	14,690,537
Contribution Transfers In		314,144			678,473			992,617
Operating Transfer In	206,487	188,860		3,661	296,277			695,285
Transfer In Total	206,487	503,004		3,661	974,750			1,687,901
Available Sources Total	6,857,487	2,513,990	76,132	407,015	7,611,347	9,140	96,136	17,571,247
Community Health	(1,146,838)	(361,492)		(1,661)	(1,671,162)		(9,124)	(3,190,276)
Culture & Recreation	(191,471)	(350,453)	(697)				(115)	(542,736)
General Administration & Finance	(351,605)	(172,534)	(22,432)			(9,140)	(86,897)	(642,609)
General City Responsibilities	(201,176)	(11,826)		(405,354)				(618,356)
Human Welfare & Neighborhood Development	(1,636,579)	(1,257,645)			(127,017)			(2,894,224)
Public Protection	(1,836,255)	(86,636)	(1,000)		(5,394,420)			(2,050,908)
Public Works, Transportation & Commerce	(226,145)	(216,946)	(52,003)					(5,889,515)
Current Year Uses Total	(5,590,069)	(2,457,532)	(76,132)	(407,015)	(7,192,599)	(9,140)	(96,136)	(15,828,624)
Contribution Transfers Out	(92,617)							(92,617)
Operating Transfer Out	(260,231)	(54,297)			(380,756)			(695,285)
Transfer Out Total	(1,252,848)	(54,297)			(380,756)			(1,687,901)
Proposed Uses Total	(6,842,917)	(2,511,829)	(76,132)	(407,015)	(7,573,355)	(9,140)	(96,136)	(17,516,525)
Fund Balance	14,570	2,160			37,991			54,722

**City and County of San Francisco
Major Fund Budgetary Recap
Budget Year 2025-2026**
(in Thousands of Dollars)

	Governmental Funds						Total All Funds
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/Trust
Prior Year Fund Balance	219,565	127,826			139,159	5,328	63
Prior Year Reserves	62,849	10,822					
Prior Year Sources Total	282,414	138,648			139,159	5,328	63
Property Taxes	2,465,760	286,550		256,864			
Other Local Taxes	1,198,070	87,287					
Business Taxes	954,000	466,897					
Rents & Concessions	15,358	65,994			672,258	603	13,648
Fines and Forfeitures	3,508	42,902		17,389	111,469		
Interest & Investment Income	146,714	42,247			69,040		
Licenses, Permits & Franchises	31,989	15,493			30,494		
Intergovernmental - State	898,256	185,575		700	158,296		
Intergovernmental - Federal	518,522	231,413			133,656		
Intergovernmental - Other	3,491	6,106			365,836	355	
Charges for Services	354,186	162,736			4,613,726	365	1,546
Other Revenues	27,758	27,792		5,441	178,629		65,459
Other Financing Sources							
Current Year Sources Total	6,617,613	1,620,991		280,394	6,333,403	1,323	90,073
Contribution Transfers In		334,824			807,038		
Operating Transfer In	203,502	191,340		2,000	288,872		
Transfer In Total	203,502	526,164		2,000	1,095,911		
Available Sources Total	7,103,528	2,285,804		282,394	7,568,472	6,652	90,135
Community Health	(1,158,797)	(309,779)			(1,703,248)		(9,124)
Culture & Recreation	(197,290)	(346,994)					(115)
General Administration & Finance	(358,047)	(170,166)				(6,652)	(80,896)
General City Responsibilities	(210,964)	(1,875)		(282,394)			(615,761)
Human Welfare & Neighborhood Development	(1,665,665)	(1,108,403)					(505,233)
Public Protection	(1,882,013)	(77,575)			(134,680)		(2,774,068)
Public Works, Transportation & Commerce	(201,261)	(207,784)			(5,319,031)		(2,094,268)
Current Year Uses Total	(5,674,036)	(2,232,576)		(282,394)	(7,156,959)	(6,652)	(90,135)
Contribution Transfers Out	(1,141,862)						(1,141,862)
Operating Transfer Out	(265,030)	(51,775)			(368,910)		(685,714)
Transfer Out Total	(1,406,892)	(51,775)			(368,910)		(1,827,576)
Proposed Uses Total	(7,080,928)	(2,284,351)		(282,394)	(7,525,869)	(6,652)	(90,135)
Fund Balance	22,600	1,453			42,604		66,657

APPROPRIATION DETAIL BY DEPARTMENT

Department: SCI Academy Of Sciences

	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	1,839,159	1,906,527	67,368	1,967,590	61,063
Mandatory Fringe Benefits	679,209	705,852	26,643	731,607	25,755
Non-Personnel Services	1,215,448	1,140,081	(75,367)	1,140,081	
Capital Outlay	919,021	928,782	9,761	1,327,221	398,439
Services Of Other Depts	2,807,648	2,977,560	169,912	3,442,084	464,524
Total Uses by Chart of Accounts	7,460,485	7,658,802	198,317	8,608,583	949,781

Sources Summary

General Fund Support	7,460,485	7,658,802	198,317	8,608,583	949,781
Total Sources by Chart of Accounts	7,460,485	7,658,802	198,317	8,608,583	949,781

Fund Summary

General Fund	7,460,485	7,658,802	198,317	8,608,583	949,781
Total Uses by Funds	7,460,485	7,658,802	198,317	8,608,583	949,781

Division Summary

SCI Academy of Sciences	7,460,485	7,658,802	198,317	8,608,583	949,781
Total Uses by Division	7,460,485	7,658,802	198,317	8,608,583	949,781

Uses of Funds Detail Appropriation

Fund Code	Fund 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	1,839,159	1,906,527	67,368	1,967,590	61,063
	Salaries					
	Mandatory Fringe Benefits	679,209	705,852	26,643	731,607	25,755
	Non-Personnel Services	1,215,448	1,140,081	(75,367)	1,140,081	
	Capital Outlay	279,500		(279,500)		
	Services Of Other Depts	2,807,648	2,977,560	169,912	3,442,084	464,524
10000 Total		6,820,964	6,730,020	(90,944)	7,281,362	551,342
Operating Total		6,820,964	6,730,020	(90,944)	7,281,362	551,342

Department: SCI Academy Of Sciences

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
10010	GF Annual Authority Ctrl	15806	Sci - Facility Maintenance	639,521	928,782	289,261	1,327,221	398,439
10010 Total				639,521	928,782	289,261	1,327,221	398,439
Annual Projects - Authority Control Total				639,521	928,782	289,261	1,327,221	398,439
Total Uses of Funds				7,460,485	7,658,802	198,317	8,608,583	949,781

Department: ADP Adult Probation

	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	18,793,976	19,373,890	579,914	20,203,017	829,127
Mandatory Fringe Benefits	10,159,231	10,947,083	787,852	11,582,231	635,148
Non-Personnel Services	6,751,102	6,915,396	164,294	6,843,692	(71,704)
City Grant Program	15,191,540	17,085,668	1,894,128	14,614,597	(2,471,071)
Materials & Supplies	176,783	588,570	411,787	588,570	
Programmatic Projects	3,750,000	3,120,659	(629,341)	3,115,359	(5,300)
Services Of Other Depts	3,294,108	2,957,212	(336,896)	3,041,820	84,608
Total Uses by Chart of Accounts	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)

Sources Summary

Intergovernmental: Federal	387,356	466,004	78,648	178,648	(287,356)
Intergovernmental: Other	531,618	531,618			(531,618)
Intergovernmental: State	21,237,389	23,358,449	2,121,060	23,948,449	590,000
Charges for Services	2,500	2,500		2,500	
Expenditure Recovery	5,025,598	7,584,977	2,559,379	5,372,429	(2,212,548)
General Fund Support	30,932,279	29,044,930	(1,887,349)	30,487,260	1,442,330
Total Sources by Chart of Accounts	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)

Fund Summary

General Fund	54,531,995	57,134,025	2,602,030	56,422,189	(711,836)
Public Protection Fund	3,584,745	3,854,453	269,708	3,567,097	(287,356)
Total Uses by Funds	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)

Division Summary

ADP Adult Probation	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)
Total Uses by Division	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)

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								

Department: ADP Adult Probation

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	17,741,437	18,387,188	645,751	19,186,143	798,955
			Mandatory Fringe Benefits	9,694,647	10,483,996	789,349	11,100,901	616,905
			Non-Personnel Services	6,604,558	6,774,853	170,295	6,698,375	(76,478)
			City Grant Program	13,270,462	15,329,017	2,058,555	13,198,491	(2,130,526)
			Materials & Supplies	176,783	81,100	(95,683)	81,100	
			Services Of Other Depts	3,294,108	2,957,212	(336,896)	3,041,820	84,608
10000 Total				50,781,995	54,013,366	3,231,371	53,306,830	(706,536)
Operating Total				50,781,995	54,013,366	3,231,371	53,306,830	(706,536)
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21824	Treatment Recovery Prevention	3,300,000	3,120,659	(179,341)	3,115,359	(5,300)
10010 Total				3,300,000	3,120,659	(179,341)	3,115,359	(5,300)
Annual Projects - Authority Control Total				3,300,000	3,120,659	(179,341)	3,115,359	(5,300)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	21748	Reinvestment Initiatives	450,000		(450,000)		
10020 Total				450,000	0	(450,000)	0	0
13470	SR ADP Special Rev Fund	16547	AP Comm Corrections Perf Incoen	3,054,052	2,805,679	(248,373)	2,805,679	
13470 Total				3,054,052	2,805,679	(248,373)	2,805,679	0
Continuing Projects - Authority Control Total				3,504,052	2,805,679	(698,373)	2,805,679	0
Grants Projects								
13550	SR Public Protection-Grant	10037387	ADP FY 22-23 JUS & MH Collab	287,356	287,356			(287,356)
		10038274	CH FY23-24 Federal JAG Grant	73,021		(73,021)		
		10038577	ADP FY 2023-24 Cal -OES DV	100,000		(100,000)		
		10038736	ADP FY 2023-24 BSCC STC	70,316		(70,316)		
		10039713	CH FY24-25 Federal JAG Grant		78,648	78,648		(78,648)
		10040869	ADP MOBILE PROBATION SERVICE C		507,470	507,470	507,470	
		10040870	ADP FY 2024-25 BSCC STC		75,300	75,300		(75,300)
		10040872	ADP FY 2024-25 Cal -OES DV		100,000	100,000		(100,000)
		10040873	ADP FY 2025-26 Cal -OES DV				100,000	100,000

Department: ADP Adult Probation

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
		10040874	ADP FY 2025-26 BSCC STC				75,300	75,300
		10040970	CH FY25-26 Federal JAG Grant				78,648	78,648
13550 Total				530,693	1,048,774	518,081	761,418	(287,356)
Grants Projects Total				530,693	1,048,774	518,081	761,418	(287,356)
Total Uses of Funds				58,116,740	60,988,478	2,871,738	59,989,286	(999,192)

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
Uses Summary					
Salaries	220,078,480	249,153,778	29,075,298	260,438,732	11,284,954
Mandatory Fringe Benefits	93,921,103	104,252,778	10,331,675	109,616,149	5,363,371
Non-Personnel Services	189,685,653	268,016,794	78,331,141	302,769,394	34,752,600
Capital Outlay	55,093,005	563,615,182	508,522,177	198,439,879	(365,175,303)
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	104,124,263	9,170,929	114,671,134	10,546,871
Overhead and Allocations	(6,306,170)	(6,509,123)	(202,953)	(6,567,695)	(58,572)
Transfers Out	50,918,463	58,360,713	7,442,250	60,730,713	2,370,000
Intrafund Transfers Out	153,625,000	625,427,660	471,802,660	444,282,251	(181,145,409)
Transfer Adjustment - Uses	(153,625,000)	(625,427,660)	(471,802,660)	(444,282,251)	181,145,409
Total Uses by Chart of Accounts	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)

Sources Summary

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	625,427,660	471,802,660	444,282,251	(181,145,409)
Other Financing Sources		3,000,000	3,000,000		(3,000,000)
Beg Fund Balance - Budget Only	64,080,682	424,425,699	360,345,017	11,950,268	(412,475,431)
Transfer Adjustment-Source	(268,257,112)	(752,444,868)	(484,187,756)	(578,961,951)	173,482,917
General Fund Support					
Total Sources by Chart of Accounts	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)

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
Fund Summary					
San Francisco Intl Airport	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)
Total Uses by Funds	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)
Division Summary					
AIR Finance Office	626,087,155		(626,087,155)		
AIR Chief Operating Office	18,390,578	434,929,485	416,538,907	455,328,033	20,398,548
AIR Airport Director	9,142,274	3,412,717	(5,729,557)	3,508,883	96,166
AIR Office of General Counsel		5,654,486	5,654,486	5,661,695	7,209
AIR Commission Secretary		741,888	741,888	764,488	22,600
AIR Facilities	236,856,460		(236,856,460)		
AIR Operations & Security	128,536,247		(128,536,247)		
AIR Chief Development Office	13,305,526	82,646,875	69,341,349	93,407,784	10,760,909
AIR Planning Division	15,513,711		(15,513,711)		
AIR Capital Projects	53,385,000	203,959,343	150,574,343	103,571,983	(100,387,360)
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		56,337,040	56,337,040	58,907,447	2,570,407
AIR Commercial Office	47,162,215		(47,162,215)		
AIR Resilience & Sustainability		28,828,665	28,828,665	27,984,577	(844,088)
AIR Finance & Commercial		757,127,097	757,127,097	866,717,402	109,590,305
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	12,327,332	2,095,378	12,768,990	441,658
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	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)
Reserved Appropriations					
Controller Reserves					
10004334		100,000,000			
					AC Terminals Unallocated-Ordin

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
Controller Reserves: Total		100,000,000		0	

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								
17960	AIR Op Annual Account Ctrl		Salaries	211,358,848	240,264,090	28,905,242	251,399,093	11,135,003
			Mandatory Fringe Benefits	88,267,305	98,566,083	10,298,778	103,884,115	5,318,032
			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	104,124,263	9,170,929	114,671,134	10,546,871
			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	1,440,507,433	206,712,863	1,585,921,147	145,413,714
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	1,443,007,433	206,712,863	1,588,421,147	145,413,714
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
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)
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)

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								
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)
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)
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	(500,000)
		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)
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)
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)
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)

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
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)
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)

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								
19580	Total			0	1,078,789	1,078,789	0	(1,078,789)
19590	AIR CAP COI PROCEEDS NAMIT 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	253,034,784	123,034,784	330,132,268	77,097,484
			Transfer Adjustment - Uses	(130,000,000)	(253,034,784)	(123,034,784)	(330,132,268)	(77,097,484)
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	429,305,343	408,180,343	125,899,983	(303,405,360)
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	9,600,000
		10004055	AC Air Support Unallocated-Ord	17,000,000		(17,000,000)	9,600,000	9,600,000
		10004134	AC Groundside Unallocated-Ord		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)
Work Orders/Overhead								

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	4,675,385	(284,075)	4,853,282	177,897
		210840	AIR Resilience & Sustainability		487,022	487,022	504,415	17,393
			Transfer Adjustment - Uses	(4,959,460)	(5,162,407)	(202,947)	(5,357,697)	(195,290)
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	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)

Department: ART Arts 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	3,712,457	3,660,434	(52,023)	3,803,013	142,579
Mandatory Fringe Benefits	1,537,383	1,576,222	38,839	1,641,258	65,036
Non-Personnel Services	6,833,855	6,978,529	144,674	6,113,038	(865,491)
Capital Outlay	12,839,707	2,910,004	(9,929,703)	1,281,804	(1,628,200)
City Grant Program	13,426,309	10,417,614	(3,008,695)	10,706,809	289,195
Materials & Supplies	25,229	22,706	(2,523)	22,706	
Programmatic Projects	3,060,047	2,734,497	(325,550)	3,134,633	400,136
Services Of Other Depts	1,031,240	1,153,461	122,221	1,175,847	22,386
Overhead and Allocations	275,721	296,001	20,280	296,001	
Total Uses by Chart of Accounts	42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)

Sources Summary

Other Local Taxes	13,691,000	14,204,000	513,000	15,592,000	1,388,000
Intergovernmental: Federal	60,000	60,000		60,000	
Intergovernmental: State	130,000	65,000	(65,000)	65,000	
Charges for Services	1,876,552	1,796,752	(79,800)	1,800,392	3,640
Other Revenues	1,500,000	1,500,000			(1,500,000)
Interest & Investment Income		(272)	(272)	(286)	(14)
Expenditure Recovery	1,267,539	1,641,640	374,101	2,502,478	860,838
IntraFund Transfers In	2,671	2,671		2,671	
Transfers In	208,823	208,823		208,823	
Other Financing Sources	10,698,751		(10,698,751)		
Beg Fund Balance - Budget Only	1,565,024	1,117,131	(447,893)	516,194	(600,937)
General Fund Support	11,741,588	9,153,723	(2,587,865)	7,427,837	(1,725,886)
Total Sources by Chart of Accounts	42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)

Fund Summary

City Facilities Improvement Fd	10,698,751		(10,698,751)		
Culture and Recreation Fund	18,058,171	17,528,206	(529,965)	17,372,043	(156,163)
General Fund	13,985,026	12,221,262	(1,763,764)	10,803,066	(1,418,196)
Total Uses by Funds	42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)

Department: ART Arts 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>Division Summary</u>						
	ART Public Art & Collections	1,254,240	3,426,292	2,172,052	2,463,712	(962,580)
	ART Street Artist Program	208,823	208,551	(272)	208,537	(14)
	ART Municipal Galleries	817,658	943,588	125,930	869,426	(74,162)
	ART Civic Design	180,721	100,921	(79,800)	104,561	3,640
	ART Community Investments	19,632,436	16,641,644	(2,990,792)	17,436,397	794,753
	ART Administration	20,648,070	8,428,472	(12,219,598)	7,092,476	(1,335,996)
	Total Uses by Division	42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)

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	879,377	657,121	(222,256)	693,344	36,223
			Mandatory Fringe Benefits	425,480	401,955	(23,525)	423,880	21,925
			Non-Personnel Services	80,623	73,414	(7,209)	73,414	
			Materials & Supplies	25,229	22,706	(2,523)	22,706	
			Services Of Other Depts	571,232	721,468	150,236	738,284	16,816
			Overhead and Allocations	275,721	296,001	20,280	296,001	
	10000 Total			2,257,662	2,172,665	(84,997)	2,247,629	74,964
	Operating Total			2,257,662	2,172,665	(84,997)	2,247,629	74,964
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15759	Civic Collection - Maintenance	577,870	599,484	21,614	620,996	21,512
		16549	AR Art Commission - Symphony O	4,259,460	4,420,000	160,540	4,500,000	80,000
		16617	AR Galleries-administration	817,658	843,588	25,930	869,426	25,838
	10010 Total			5,654,988	5,863,072	208,084	5,990,422	127,350
	Annual Projects - Authority Control Total			5,654,988	5,863,072	208,084	5,990,422	127,350
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10829	AR Civic Collec Restoration;	300,000	2,444,000	2,144,000	900,000	(1,544,000)
		15760	Maintenance - Civic Collection	128,759	135,197	6,438	141,957	6,760

Department: ART Arts 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								
10020 Total				5,419,337	3,468,885	(1,950,452)	1,840,685	(1,628,200)
11740	SR Arts Com-Public Arts	16557	AR Public Art - Market Street	109,586	109,586		109,586	
		16558	AR Public Art - Jc Decaux	30,000	30,000		30,000	
		16577	AR Arts Commission-civic Desig	180,721	100,921	(79,800)	104,561	3,640
		16612	AR Community Investments Admin	133,017	133,017		133,017	
		16622	AR Public Art Trust Projects				553,148	553,148
11740 Total				453,324	373,524	(79,800)	930,312	556,788
11750	SR Arts Com-Strt Artist Prog	16562	AR Street Artist License Admin	208,823	208,551	(272)	208,537	(14)
11750 Total				208,823	208,551	(272)	208,537	(14)
11802	SR Culture & Rec Hotel Tax	20331	AR HTA Arts Impact Endow	2,949,789	2,888,271	(61,518)	3,069,000	180,729
		20449	AR HTA Cultural Centers	4,939,871	4,806,509	(133,362)	5,076,934	270,425
		20450	AR HTA Cultural Equity Endow	7,816,364	7,626,351	(190,013)	7,962,260	335,909
11802 Total				15,706,024	15,321,131	(384,893)	16,108,194	787,063
15384	CPXCF COP Crit Reprs/Rcv Stmls	21849	ART AAACC Retrofit CR RS	(1,340,000)			1,340,000	
		21850	ART MCCLA Retrofit CR RS	12,038,751			(12,038,751)	
15384 Total				10,698,751	0	(10,698,751)	0	0
Continuing Projects - Authority Control Total								
				32,486,259	19,372,091	(13,114,168)	19,087,728	(284,363)
Grants Projects								
11870	SR Culture & Rec Grants; C	10039883	AR CAC MMAC	65,000				(65,000)
		10039884	AR CAC FY24	65,000				(65,000)
		10039885	AR CAC FY25		65,000			65,000
		10039886	AR NEA FY24	60,000				(60,000)

Department: ART Arts 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
Grants Projects								
		10039887	AR NEA FY25		60,000	60,000		(60,000)
		10040360	AR Mellon Pulse Check	1,500,000	1,500,000			(1,500,000)
		10041206	AR NEA FY26				60,000	60,000
		10041207	AR CAC FY26				65,000	65,000
11870	Total			1,690,000	1,625,000	(65,000)	125,000	(1,500,000)
	Grants Projects Total			1,690,000	1,625,000	(65,000)	125,000	(1,500,000)
Work Orders/Overhead								
10060	GF Work Order	163646	ART Public Art & Collections	138,025	138,025		138,025	
		187644	ART Community Investments	515,014	578,615	63,601	586,305	7,690
10060	Total			653,039	716,640	63,601	724,330	7,690
	Work Orders/Overhead Total			653,039	716,640	63,601	724,330	7,690
	Total Uses of Funds			42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)

Department: AAM Asian Art Museum

	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	5,586,477	5,868,688	282,211	6,091,770	223,082
Mandatory Fringe Benefits	2,247,643	2,363,541	115,898	2,463,220	99,679
Non-Personnel Services	1,041,116	1,041,116		1,041,116	
Capital Outlay	722,911	864,807	141,896	822,547	(42,260)
Services Of Other Depts	1,783,173	1,839,187	56,014	2,074,351	235,164
Overhead and Allocations	30,798	12,532	(18,266)	12,532	
Total Uses by Chart of Accounts	11,412,118	11,989,871	577,753	12,505,536	515,665
<u>Sources Summary</u>					
Charges for Services	391,982	388,636	(3,346)	405,686	17,050
General Fund Support	11,020,136	11,601,235	581,099	12,099,850	498,615
Total Sources by Chart of Accounts	11,412,118	11,989,871	577,753	12,505,536	515,665
<u>Fund Summary</u>					
Culture and Recreation Fund	391,982	388,636	(3,346)	405,686	17,050
General Fund	11,020,136	11,601,235	581,099	12,099,850	498,615
Total Uses by Funds	11,412,118	11,989,871	577,753	12,505,536	515,665
<u>Division Summary</u>					
AAM Asian Art Museum	11,412,118	11,989,871	577,753	12,505,536	515,665
Total Uses by Division	11,412,118	11,989,871	577,753	12,505,536	515,665

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	5,361,878	5,634,019	272,141	5,847,453	213,434
			Mandatory Fringe Benefits	2,111,058	2,222,106	111,048	2,314,383	92,277
			Non-Personnel Services	1,041,116	1,041,116		1,041,116	
			Services Of Other Depts	1,783,173	1,839,187	56,014	2,074,351	235,164
10000 Total				10,297,225	10,736,428	439,203	11,277,303	540,875

Department: AAM Asian Art Museum

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								
Operating Total				10,297,225	10,736,428	439,203	11,277,303	540,875
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10325	Museum Repair Projects	385,000	510,000	125,000	450,000	(60,000)
		15741	Aam - Facility Maintenance	337,911	354,807	16,896	372,547	17,740
10010 Total				722,911	864,807	141,896	822,547	(42,260)
Annual Projects - Authority Control Total				722,911	864,807	141,896	822,547	(42,260)
Continuing Projects - Authority Control								
11940	SR Museums Admission	16472	AA Asian Arts Operating Rev-ex	391,982	388,636	(3,346)	405,686	17,050
11940 Total				391,982	388,636	(3,346)	405,686	17,050
Continuing Projects - Authority Control Total				391,982	388,636	(3,346)	405,686	17,050
Total Uses of Funds				11,412,118	11,989,871	577,753	12,505,536	515,665

Department: ASR Assessor / Recorder

	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	21,072,513	23,559,786	2,487,273	25,378,113	1,818,327
Mandatory Fringe Benefits	8,103,641	9,034,181	930,540	9,744,644	710,463
Non-Personnel Services	2,842,401	2,503,126	(339,275)	2,760,505	257,379
Materials & Supplies	283,670	64,429	(219,241)	57,298	(7,131)
Programmatic Projects	1,500,000	1,500,000		1,170,700	(329,300)
Services Of Other Depts	3,236,359	3,313,073	76,714	3,971,332	658,259
Overhead and Allocations	139,307	154,769	15,462	154,769	
Total Uses by Chart of Accounts	37,177,891	40,129,364	2,951,473	43,237,361	3,107,997
<u>Sources Summary</u>					
Charges for Services	3,181,412	3,296,668	115,256	3,587,483	290,815
Beg Fund Balance - Budget Only	2,076,801	560,705	(1,516,096)	323,024	(237,681)
General Fund Support	31,919,678	36,271,991	4,352,313	39,326,854	3,054,863
Total Sources by Chart of Accounts	37,177,891	40,129,364	2,951,473	43,237,361	3,107,997
<u>Fund Summary</u>					
General Fund	33,870,414	38,288,756	4,418,342	41,515,296	3,226,540
General Services Fund	3,307,477	1,840,608	(1,466,869)	1,722,065	(118,543)
Total Uses by Funds	37,177,891	40,129,364	2,951,473	43,237,361	3,107,997
<u>Division Summary</u>					
ASR Transactions	1,727,639	2,342,875	615,236	2,440,789	97,914
ASR Exemptions	695,245	739,771	44,526	769,273	29,502
ASR Public Service	2,406,603	2,340,211	(66,392)	2,441,888	101,677
ASR Standards Mapping Analysis	2,403,637	3,419,552	1,015,915	3,718,961	299,409
ASR Real Property	14,737,251	15,628,101	890,850	16,837,560	1,209,459
ASR Personal Property	3,938,669	3,885,535	(53,134)	4,031,159	145,624
ASR Administration	7,917,237	9,236,989	1,319,752	10,395,761	1,158,772
ASR Recorder	3,351,610	2,536,330	(815,280)	2,601,970	65,640
Total Uses by Division	37,177,891	40,129,364	2,951,473	43,237,361	3,107,997

Uses of Funds Detail Appropriation

Department: ASR Assessor / Recorder

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	19,221,895	22,378,920	3,157,025	24,264,589	1,885,669
			Mandatory Fringe Benefits	7,360,892	8,553,429	1,192,537	9,290,872	737,443
			Non-Personnel Services	2,487,965	2,480,386	(7,579)	2,760,505	280,119
			Materials & Supplies	63,303	62,948	(355)	57,298	(5,650)
			Services Of Other Depts	2,336,359	1,513,073	(823,286)	2,171,332	658,259
10000 Total				31,470,414	34,988,756	3,518,342	38,544,596	3,555,840
Operating Total				31,470,414	34,988,756	3,518,342	38,544,596	3,555,840
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16628	AS Assessment Appeals Research	900,000	1,800,000	900,000	1,800,000	
		16629	AS Property Tax Assessment Sys	1,500,000	1,500,000		1,170,700	(329,300)
10020 Total				2,400,000	3,300,000	900,000	2,970,700	(329,300)
12610	SR State Auth Special Rev	16627	AS Recorder - Erecording	399,786	108,796	(290,990)	151,197	42,401
		17402	AS Doc Storage Conver Fund Ab3	106,423	120,359	13,936	124,866	4,507
		17403	AS Page Recorders Modernizatio	1,911,928	613,961	(1,297,967)	679,796	65,835
		17405	AS Assessor 10% Alloc Real Est	99,795	150,893	51,098	94,248	(56,645)
		17409	AS Recorder Indexing Project	554,751	423,320	(131,431)	284,524	(138,796)
		19830	SB2 Building Homes & Jobs Fee	149,672	301,785	152,113	261,433	(40,352)
12610 Total				3,222,355	1,719,114	(1,503,241)	1,596,064	(123,050)
12650	SR Vital & Hlth Stat Fees	17404	AS Statistics Fee Collection-r	85,122	121,494	36,372	126,001	4,507
12650 Total				85,122	121,494	36,372	126,001	4,507
Continuing Projects - Authority Control Total				5,707,477	5,140,608	(566,869)	4,692,765	(447,843)
Total Uses of Funds				37,177,891	40,129,364	2,951,473	43,237,361	3,107,997

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
<u>Uses Summary</u>					
Salaries	501,705	519,560	17,855	537,094	17,534
Mandatory Fringe Benefits	263,608	276,527	12,919	287,438	10,911
Non-Personnel Services	19,700	34,158	14,458	48,116	13,958
Materials & Supplies	3,398	9,558	6,160	9,558	
Services Of Other Depts	354,626	358,819	4,193	369,132	10,313
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
Operating								
10000	GF Annual Account Ctrl		Salaries	501,705	519,560	17,855	537,094	17,534
			Mandatory Fringe Benefits	263,608	276,527	12,919	287,438	10,911
			Non-Personnel Services	19,700	34,158	14,458	48,116	13,958
			Materials & Supplies	3,398	9,558	6,160	9,558	
			Services Of Other Depts	354,626	358,819	4,193	369,132	10,313
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: BOS Board Of Supervisors

	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	12,866,811	13,367,420	500,609	13,849,530	482,110
Mandatory Fringe Benefits	4,672,474	4,876,285	203,811	5,053,541	177,256
Non-Personnel Services	5,297,359	4,361,004	(936,355)	4,339,592	(21,412)
Capital Outlay		142,000	142,000		(142,000)
Materials & Supplies	176,916	172,201	(4,715)	154,509	(17,692)
Programmatic Projects		12,000	12,000		(12,000)
Services Of Other Depts	593,045	900,379	307,334	993,053	92,674
Total Uses by Chart of Accounts	23,606,605	23,831,289	224,684	24,390,225	558,936
<u>Sources Summary</u>					
Intergovernmental: Federal		154,000	154,000		(154,000)
Charges for Services	344,150	638,150	294,000	638,150	
Expenditure Recovery	161,996	161,996		161,996	
General Fund Support	23,100,459	22,877,143	(223,316)	23,590,079	712,936
Total Sources by Chart of Accounts	23,606,605	23,831,289	224,684	24,390,225	558,936
<u>Fund Summary</u>					
General Fund	23,588,605	23,659,289	70,684	24,372,225	712,936
General Services Fund	18,000	18,000		18,000	
Public Protection Fund		154,000	154,000		(154,000)
Total Uses by Funds	23,606,605	23,831,289	224,684	24,390,225	558,936
<u>Division Summary</u>					
BOS Youth Commission	451,042	459,146	8,104	473,973	14,827
BOS Sunshine Ord Task Force	196,045	203,404	7,359	210,225	6,821
BOS Budget & Legis Analysis	3,121,318	3,204,318	83,000	3,204,318	
BOS Clerk Of The Board	6,716,622	6,004,941	(711,681)	6,051,545	46,604
BOS Assessment Appeals Board	958,404	1,397,390	438,986	1,490,697	93,307
BOS Supervisors	11,777,061	12,165,894	388,833	12,550,837	384,943
BOS Local Agency Formation Comm	386,113	396,196	10,083	408,630	12,434
Total Uses by Division	23,606,605	23,831,289	224,684	24,390,225	558,936

Department: BOS Board Of Supervisors

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	12,585,822	13,079,440	493,618	13,550,699	471,259
			Mandatory Fringe Benefits	4,570,374	4,771,866	201,492	4,945,389	173,523
			Non-Personnel Services	4,276,335	4,322,985	46,650	4,303,649	(19,336)
			Materials & Supplies	176,916	172,201	(4,715)	154,509	(17,692)
			Services Of Other Depts	593,045	900,379	307,334	993,053	92,674
10000 Total				22,202,492	23,246,871	1,044,379	23,947,299	700,428
12600	SR Outreach Fund - Prop J		Non-Personnel Services	18,000	18,000		18,000	
12600 Total				18,000	18,000	0	18,000	0
Operating Total				22,220,492	23,264,871	1,044,379	23,965,299	700,428
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16641	BD Bd Of Supervisors Lafco Pro	386,113	396,196	10,083	408,630	12,434
		19667	BD Legislative Management Syst	1,000,000		(1,000,000)		
		22688	BOS Charter Mandates		16,222	16,222	16,296	74
10020 Total				1,386,113	412,418	(973,695)	424,926	12,508
Continuing Projects - Authority Control Total				1,386,113	412,418	(973,695)	424,926	12,508
Grants Projects								
13560	SR Homeland Security	10041033	Bay Area UASI-Urban Areas Sec		154,000	154,000		(154,000)
13560 Total				0	154,000	154,000	0	(154,000)
Grants Projects Total				0	154,000	154,000	0	(154,000)
Total Uses of Funds				23,606,605	23,831,289	224,684	24,390,225	566,936

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	43,720,804	2,358,594	46,064,053	2,343,249
Mandatory Fringe Benefits	16,798,842	17,606,414	807,572	18,528,124	921,710
Non-Personnel Services	3,761,000	3,786,165	25,165	3,786,402	237
Carry-Forward Budgets Only	(1,745,432)	(1,745,432)	(1,745,432)	4,320,000	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	1,795,432	50,000	(1,745,432)
Services Of Other Depts	17,587,066	17,472,660	(114,406)	18,259,563	786,903
Overhead and Allocations	1,352,456	457,525	(894,931)	457,525	
Intrafund Transfers Out	22,852,067	19,920,354	(2,931,713)	11,472,496	(8,447,858)
Transfer Adjustment - Uses	(22,852,067)	(19,920,354)	2,931,713	(11,472,496)	8,447,858
Total Uses by Chart of Accounts	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099
<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	1,262,379	(659,748)	764,381	(497,998)
Expenditure Recovery	204,053	162,329	(41,724)	162,329	
IntraFund Transfers In	22,852,067	19,920,354	(2,931,713)	11,472,496	(8,447,858)
Transfers In	5,100,000	4,320,000	(780,000)	4,320,000	
Prior Year Designated Reserve	19,352,067	10,270,354	(9,081,713)	10,822,496	552,142
Beg Fund Balance - Budget Only	3,500,000	9,000,000	5,500,000		(9,000,000)
Transfer Adjustment-Source	(22,852,067)	(19,920,354)	2,931,713	(11,472,496)	8,447,858
General Fund Support					
Total Sources by Chart of Accounts	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099
<u>Fund Summary</u>					
Building Inspection Fund	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099
Total Uses by Funds	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099

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	42,835,324	349,323	45,629,560	2,794,236
	DBI Administration	23,899,764	24,073,026	173,262	24,315,123	242,097
	DBI Permit Services	19,717,809	20,967,218	1,249,409	21,982,984	1,015,766
	Total Uses by Division	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099

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	43,720,804	2,358,594	46,064,053	2,343,249
			Mandatory Fringe Benefits	16,798,842	17,606,414	807,572	18,528,124	921,710
			Non-Personnel Services	3,761,000	2,466,165	(1,294,835)	2,466,402	237
			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	17,472,660	(114,406)	18,259,563	786,903
			Overhead and Allocations	1,352,456	457,525	(894,931)	457,525	
	10190 Total			86,103,574	86,485,568	381,994	90,537,667	4,052,099
	Operating Total			86,103,574	86,485,568	381,994	90,537,667	4,052,099

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		BI Code Enforcemnt 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		1,250,000	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	87,875,568	1,771,994	91,927,667	4,052,099

Department: CHF Children; Youth & Their Families

	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	10,057,426	10,005,360	(52,066)	10,384,549	379,189
Mandatory Fringe Benefits	3,564,488	3,781,811	217,323	3,939,136	157,325
Non-Personnel Services	9,414,786	9,357,712	(57,074)	9,465,053	107,341
City Grant Program	273,215,214	276,454,778	3,239,564	284,826,277	8,371,499
Materials & Supplies	679,058	365,945	(313,113)	367,945	2,000
Programmatic Projects	3,152,503	400,785	(2,751,718)	415,334	14,549
Services Of Other Depts	41,602,216	37,703,745	(3,898,471)	38,135,287	431,542
Overhead and Allocations	375,000	1,215,000	840,000	1,215,000	
Intrafund Transfers Out	6,520,000	6,570,000	50,000	6,800,000	230,000
Unappropriated Rev-Designated	110,000		(110,000)		
Transfer Adjustment - Uses	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)
Total Uses by Chart of Accounts	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
<u>Sources Summary</u>					
Property Taxes	127,220,000	126,930,000	(290,000)	127,350,000	420,000
Intergovernmental: Federal	1,524,359	2,642,239	1,117,880	2,734,069	91,830
Intergovernmental: State	8,383,220	6,599,894	(1,783,326)	3,066,118	(3,533,776)
Other Revenues	4,800,000		(4,800,000)		
Interest & Investment Income	80,000	60,867	(19,133)	59,824	(1,043)
Expenditure Recovery	8,555,959	4,936,695	(3,619,264)	4,546,095	(390,600)
IntraFund Transfers In	6,998,329	7,048,329	50,000	7,278,329	230,000
Transfers In	99,835,000	100,605,000	770,000	104,035,000	3,430,000
Prior Year Designated Reserve	6,867,385	7,500,000	632,615	8,000,000	500,000
Beg Fund Balance - Budget Only	5,349,228	14,900,022	9,550,794	14,540,818	(359,204)
Transfer Adjustment-Source	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)
General Fund Support	79,077,211	74,632,090	(4,445,121)	83,938,328	9,306,238
Total Sources by Chart of Accounts	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445

Department: CHF Children; Youth & Their Families

	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>					
Children and Families Fund	248,514,228	277,725,889	29,211,661	291,215,642	13,489,753
General Fund	85,399,504	54,077,618	(31,321,886)	53,585,086	(492,532)
Public Protection Fund	8,256,959	7,481,629	(775,330)	3,947,853	(3,533,776)
Total Uses by Funds	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
<u>Division Summary</u>					
CHF Children; Youth & Families	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
Total Uses by Division	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445

Reserved Appropriations

<u>Controller Reserves</u>					
10001640	CH CYF-Eligible Services			850,000	
10031182	CH City College Enroll Asst Fu			7,150,000	
Controller Reserves: Total				0	8,000,000

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		City Grant Program	1,388,492	666,667	(721,825)	666,667	
			Services Of Other Depts	745,428	850,228	104,800	850,228	
10000	Total			2,133,920	1,516,895	(617,025)	1,516,895	0
11190	SR Children and Youth		Salaries	8,153,546	8,118,356	(35,190)	8,441,446	323,090
			Mandatory Fringe Benefits	3,018,192	3,268,551	250,359	3,407,421	138,870
			Non-Personnel Services	7,737,642	7,176,754	(560,888)	7,176,754	
			City Grant Program	78,132,561	83,610,304	5,477,743	80,755,531	(2,854,773)
			Materials & Supplies	677,758	350,508	(327,250)	350,508	
			Services Of Other Depts	28,639,529	26,777,598	(1,861,931)	28,829,571	2,051,973
			Intrafund Transfers Out	6,520,000	6,570,000	50,000	6,800,000	230,000
			Transfer Adjustment - Uses	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)

Department: CHF Children; Youth & Their Families

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								
11190	Total			126,359,228	129,302,071	2,942,843	128,961,231	(340,840)
Operating Total				128,493,148	130,818,966	2,325,818	130,478,126	(340,840)
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17230	Community Based Agencies	1,160,700	826,725	(333,975)	3,679,035	2,852,310
		20111	CH Family Empowerment	3,242,786	1,430,086	(1,812,700)	1,430,086	
		20112	CH Justices Services	1,410,895	196,033	(1,214,862)	196,033	
		20115	CH Outreach and Access	1,518,203	1,115,520	(402,683)	1,115,520	
		20118	CH Early Care and Education	2,687,554	2,693,681	6,127	1,073,250	(1,620,431)
		20119	CH Educational Supports	991,279		(991,279)		
		20120	CH Enrichment Leadership Skill	1,000,000		(1,000,000)		
10010	Total			12,011,417	6,262,045	(5,749,372)	7,493,924	1,231,879
11141	SR Student Success Fund	22378	Student Success Fund	11,000,000	35,000,000	24,000,000	45,000,000	10,000,000
11141	Total			11,000,000	35,000,000	24,000,000	45,000,000	10,000,000
Annual Projects - Authority Control Total				23,011,417	41,262,045	18,250,628	52,493,924	11,231,879
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16915	CH Sfusd Special Projects	4,000,000		(4,000,000)		
		16916	CH Bos Allocations	2,142,000		(2,142,000)		
		16918	CH Dcyf Nutrition Project	2,348,662	2,736,104	387,442	2,884,973	148,869
		16919	CH Our Children; Our Families	664,600	225,592	(439,008)	233,416	7,824
		17230	Community Based Agencies	15,139,682	20,350,079	5,210,397	19,409,575	(940,504)
		19805	City College Enroll Asst Fund	18,933,998	9,300,000	(9,633,998)	7,150,000	(2,150,000)
		20110	CH Emotional Well-Being	186,000	93,000	(93,000)	93,000	
		20111	CH Family Empowerment	283,250	283,250		283,250	
		20112	CH Justices Services	300,000		(300,000)		
		20113	CH Mentorship Service Area	250,000		(250,000)		
		20114	CH Out of School Time	5,134,609	4,099,609	(1,035,000)	4,099,609	
		20115	CH Outreach and Access	4,800,705	2,055,324	(2,745,381)	2,055,324	
		20117	CH Youth Workforce Development	1,175,677		(1,175,677)		
		20118	CH Early Care and Education	1,819,025	1,819,025		1,819,025	

Department: CHF Children; Youth & Their Families

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								
10020 Total				62,698,208	41,361,983	(21,336,225)	40,028,172	(1,333,811)
11200	SR Public Education Special	16914	CH Sfusd Grants - Peef Baseln	13,020,000	14,250,000	1,230,000	14,740,303	490,303
		16923	PEEF	91,660,000	97,498,818	5,838,818	100,839,108	3,340,290
		20324	Sugar-Sweetened Beverages Tax	1,675,000	1,675,000		1,675,000	
		21058	ERAF CHF Mental Health Centers	1,400,000	400,000	(2,700,000)	2,000,000	1,600,000
		21748	Reinvestment Initiatives	3,100,000				
11200 Total				106,355,000	113,423,818	7,068,818	117,254,411	3,830,593
Continuing Projects - Authority Control Total								
11200 Total				169,053,208	154,785,801	(14,267,407)	157,282,583	2,496,782
Grants Projects								
13550	SR Public Protection-Grant	1000074	CH FY15-16 SFCOPS Program	336,827		(336,827)		
		10001103	CH FY16-17 JJCPA Grant	1,342,389		(1,342,389)		
		10029618	CH FY17-18 JJCPA Grant	1,749,760		(1,749,760)		
		10038274	CH FY23-24 Federal JAG Grant	103,739		(103,739)		
		10039713	CH FY24-25 Federal JAG Grant		111,735	111,735		(111,735)
		10040970	CH FY25-26 Federal JAG Grant				111,735	111,735
		10041019	CH FY24-25 STOP Grant		1,000,000	1,000,000		(1,000,000)
		10041020	CH FY25-26 STOP Grant				1,000,000	1,000,000
13550 Total				3,532,715	1,111,735	(2,420,980)	1,111,735	0
13720	SR Public Protection-Grant Sta	10035816	CH FY21-22 JJCPA Grant	1,507,350		(1,507,350)		
		10035818	CH FY21-22 SFCOPS Program	361,297		(361,297)		
		10037204	CH FY22-23 SFCOPS Program		854,390	854,390		(854,390)
		10037207	CH FY22-23 JJCPA Grant		2,679,386	2,679,386		(2,679,386)
		10038280	CH FY23-24 JJCPA Grant	2,303,370		(2,303,370)		
		10038289	CH FY23-24 SFCOPS Program	552,227		(552,227)		
		10039714	CH FY24-25 JJCPA Grant		2,287,490	2,287,490		(2,287,490)
		10039715	CH FY24-25 SFCOPS Program		548,628	548,628		(548,628)
		10041002	CH FY25-26 JJCPA Grant				2,287,490	2,287,490

Department: CHF Children; Youth & Their Families

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								
		10041004	CH FY25-26 SFCOPS Program				548,628	548,628
13720	Total			4,724,244	6,369,894	1,645,650	2,836,118	(3,533,776)
	Grants Projects Total			8,256,959	7,481,629	(775,330)	3,947,853	(3,533,776)
Work Orders/Overhead								
10060	GF Work Order	229218	CHF Children; Youth & Families	8,555,959	4,936,695	(3,619,264)	4,546,095	(390,600)
10060	Total			8,555,959	4,936,695	(3,619,264)	4,546,095	(390,600)
	Work Orders/Overhead Total			8,555,959	4,936,695	(3,619,264)	4,546,095	(390,600)
Continuing Projects - Project Control								
11150	SR Child Youth&Fam-Grants Oth	10038282	CH 2023 CFE Fund	300,000		(300,000)		
		10039874	CH Crankstart Summer 2023	4,500,000		(4,500,000)		
11150	Total			4,800,000	0	(4,800,000)	0	0
	Continuing Projects - Project Control Total			4,800,000	0	(4,800,000)	0	0
	Total Uses of Funds			342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445

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	7,654,003	(58,968)	7,812,852	158,849
Mandatory Fringe Benefits	3,751,258	3,714,056	(37,202)	3,785,504	71,448
Non-Personnel Services	358,079	601,187	243,108	880,047	278,860
Materials & Supplies	166,735	59,551	(107,184)	38,317	(21,234)
Services Of Other Depts	1,677,487	1,262,661	(414,826)	816,060	(446,601)
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
Operating								
11300	SR Child Support-Operating		Salaries	7,712,971	7,654,003	(58,968)	7,812,852	158,849
			Mandatory Fringe Benefits	3,751,258	3,714,056	(37,202)	3,785,504	71,448
			Non-Personnel Services	358,079	601,187	243,108	880,047	278,860
			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	1,262,661	(414,826)	816,060	(446,601)
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: CAT City Attorney

	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	64,627,798	70,820,467	6,192,669	72,336,812	1,516,345
Mandatory Fringe Benefits	22,617,235	24,598,687	1,981,452	25,052,508	453,821
Non-Personnel Services	17,478,423	18,886,401	1,407,978	18,684,845	(201,556)
Materials & Supplies	155,000	139,500	(15,500)	139,500	
Services Of Other Depts	3,861,112	3,958,943	97,831	4,046,522	87,579
Total Uses by Chart of Accounts	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189

Sources Summary

Intergovernmental: Other	400,000	400,000		400,000	
Fines, Forfeiture, & Penalties	4,799,038	6,256,345	1,457,307	6,174,118	(82,227)
Expenditure Recovery	71,253,153	76,394,900	5,141,747	76,732,239	337,339
General Fund Support	32,287,377	35,352,753	3,065,376	36,953,830	1,601,077
Total Sources by Chart of Accounts	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189

Fund Summary

General Fund	103,940,530	112,914,778	8,974,248	114,461,792	1,547,014
Public Protection Fund	4,799,038	5,489,220	690,182	5,798,395	309,175
Total Uses by Funds	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189

Division Summary

CAT City Attorney	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189
Total Uses by Division	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189

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	61,607,499	67,222,081	5,614,582	68,498,320	1,276,239
			Mandatory Fringe Benefits	21,597,218	23,412,013	1,814,795	23,798,104	386,091
			Non-Personnel Services	16,414,701	17,877,241	1,462,540	17,674,346	(202,895)
			Materials & Supplies	155,000	139,500	(15,500)	139,500	

Department: CAT City Attorney

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	Total		Services Of Other Depts	1,461,112	1,558,943	97,831	1,646,522	87,579
Operating Total				101,235,530	110,209,778	8,974,248	111,756,792	1,547,014
101	Operating Total			101,235,530	110,209,778	8,974,248	111,756,792	1,547,014
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16966	Business Tax Litigation	470,000	470,000		470,000	
10010	Total			470,000	470,000	0	470,000	0
Annual Projects - Authority Control Total				470,000	470,000	0	470,000	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16965	CA Legal Initiatives	2,235,000	2,235,000		2,235,000	
10020	Total			2,235,000	2,235,000	0	2,235,000	0
13490	SR City Attorney-Special Rev	16967	CA Cat Consumer Protection Enf	4,799,038	5,489,220	690,182	5,798,395	309,175
13490	Total			4,799,038	5,489,220	690,182	5,798,395	309,175
Continuing Projects - Authority Control Total				7,034,038	7,724,220	690,182	8,033,395	309,175
Total Uses of Funds				108,739,568	118,403,998	9,664,430	120,260,187	1,856,189

Department: CPC City Planning

	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	27,174,566	25,718,182	(1,456,384)	26,471,162	752,980
Mandatory Fringe Benefits	10,759,359	10,144,717	(614,642)	10,581,610	436,893
Non-Personnel Services	2,741,533	2,181,597	(559,936)	2,181,597	
Materials & Supplies	371,470	358,743	(12,727)	358,743	
Programmatic Projects	7,705,818	9,001,291	1,295,473	8,652,387	(348,904)
Services Of Other Depts	9,486,330	7,845,289	(1,641,041)	8,084,589	239,300
Overhead and Allocations	458,758	131,442	(327,316)	131,442	
Total Uses by Chart of Accounts	58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269
<u>Sources Summary</u>					
Intergovernmental: Federal	1,120,000	3,970,500	2,850,500	3,725,500	(245,000)
Intergovernmental: Other	876,000	761,000	(115,000)	761,000	
Intergovernmental: State	3,890,000	2,602,000	(1,288,000)	2,477,000	(125,000)
Charges for Services	38,045,230	36,026,347	(2,018,883)	36,118,359	92,012
Other Revenues	475,000	336,167	(138,833)	360,831	24,664
Expenditure Recovery	3,043,444	4,074,760	1,031,316	3,654,861	(419,899)
General Fund Support	11,248,160	7,610,487	(3,637,673)	9,363,979	1,753,492
Total Sources by Chart of Accounts	58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269
<u>Fund Summary</u>					
Community / Neighborhood Dev	8,727,027	10,152,307	1,425,280	9,898,983	(253,324)
General Fund	49,420,807	44,878,954	(4,541,853)	46,212,547	1,333,593
Public Wks Trans and Commerce	550,000	350,000	(200,000)	350,000	
Total Uses by Funds	58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269
<u>Division Summary</u>					
CPC Environmental Planning	7,200,762	5,694,968	(1,505,794)	5,844,994	150,026
CPC Zoning Admin & Compliance	802,476	567,849	(234,627)	567,905	56
CPC Community Equity	4,922,342	5,975,068	1,052,726	5,853,151	(121,917)
CPC Executive Office	1,838,589	1,461,111	(377,478)	1,513,287	52,176
CPC Citywide Planning	8,303,864	6,989,677	(1,314,187)	7,047,442	57,765

Department: CPC City Planning

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
CPC Current Planning	16,623,221	17,469,628	846,407	17,713,196	243,568
CPC Administration	19,006,580	17,222,960	(1,783,620)	17,921,555	698,595
Total Uses by Division	58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269

Reserved Appropriations

Controller Reserves					
10023235 Eastern Neighbhd Infrastructu		336,167		360,831	
Controller Reserves: Total		336,167		360,831	

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	24,161,858	22,889,453	(1,272,405)	23,556,674	667,221
			Mandatory Fringe Benefits	9,733,232	9,191,074	(542,158)	9,596,475	405,401
			Non-Personnel Services	2,619,733	2,097,797	(521,936)	2,097,797	
			Materials & Supplies	365,270	352,543	(12,727)	352,543	
			Services Of Other Depts	8,847,727	7,203,492	(1,644,235)	7,439,224	235,732
			Overhead and Allocations	458,758	131,442	(327,316)	131,442	
10000 Total				46,186,578	41,865,801	(4,320,777)	43,174,155	1,308,354
Operating Total				46,186,578	41,865,801	(4,320,777)	43,174,155	1,308,354

Continuing Projects - Authority Control

10020	GF Continuing Authority Ctrl	10950	CP Integrated Permit Tracking	779,306	864,193	84,887	864,461	268
		11479	PC Neighborhood Profiles Proje	835,655	540,055	(295,600)	551,085	11,030
		16950	CP Plan Implementation - Gener	387,604	1,223,444	835,840	1,237,385	13,941
		16954	CP Backlog Reduction (supp App	444,566		(444,566)		
		16957	CP Electronic Document Review	57,800	132,800	75,000	132,800	
		16958	CP Records Digitization	75,000		(75,000)		
		16962	CP Development Agreements	377,606		(377,606)		
		19503	CP Pavement To Parks Program	25,000		(25,000)		

Department: CPC City Planning

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								
10020 Total		21034	CPC Historic Presv Survey	251,692	252,661	969	252,661	25,239
10670	SR Eastern Neighborhood CI	17063	GE Eastern Neighbrrhd Infrastru	3,234,229	3,013,153	(221,076)	3,038,392	24,664
10670 Total				400,000	336,167	(63,833)	360,831	24,664
10840	SR Planning Code Enforcement	16949	CP Sign Code Enforcement	1,117,231	3,149,643	2,032,412	3,241,656	92,013
		16956	CP Short Term Rental Program	1,618,381	93,997	(1,524,384)	93,996	(1)
		16960	CP Transportation Demand Manag	506,415		(506,415)		
10840 Total				3,242,027	3,243,640	1,613	3,335,652	92,012
Continuing Projects - Authority Control Total				6,876,256	6,592,960	(283,296)	6,734,875	141,915
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10038677	CPC FY24 CALTRANS	1,400,000	700,000	(700,000)	700,000	
		10040077	CPC FY24 CA Coastal Conservanc	750,000		(750,000)		
		10040088	CPC FY24 CA GOV Planning and R	650,000		(650,000)		
		10041171	CPC FY25 CA Coastal Conservanc		500,000	500,000		(500,000)
		10041184	CPC FY25 CAHCD REAP		128,000	128,000		(128,000)
		10041185	CPC FY26 CA Coastal Conservanc				500,000	500,000
		10041186	CPC FY26 CAHCD REAP				128,000	128,000
		10041189	CPCFY25 REAP Housing		500,000	500,000		(500,000)
		10041195	CPCFY26 REAP Housing				500,000	500,000
10680 Total				2,800,000	1,828,000	(972,000)	1,828,000	0
10690	SR Neighborhood Dev-Grants Oth	10038676	CPC FY24 USDN ADAPTATION	150,000		(150,000)		
		10040076	CPC FY25 USDN ADAPTATION		75,000	75,000		(75,000)
		10040078	CPC FY24 MTC PDA	1,000,000		(1,000,000)		
		10040079	CPC FY24 ABAG REAP	840,000		(840,000)		
		10040082	CPC FY25 MTC PDA		1,000,000	1,000,000		(1,000,000)
		10041252	CPC FY26 MTC PDA				1,000,000	1,000,000
		10041253	CPC FY25 Yosemite Slough OPR G		649,000	649,000		(649,000)
		10041254	CPC FY26 Yosemite Slough OPR G				649,000	649,000
10690 Total				1,990,000	1,724,000	(266,000)	1,649,000	(75,000)
10770	SR Neighborhood Dev-Grants	10038675	CPC FY24 CA OFFICE OF HISTORIC	245,000	45,000	(200,000)		(45,000)

Department: CPC City Planning

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								
		10040075	CPC FY25 CA OFFICE OF HISTORIC		200,000	200,000		(200,000)
		10040083	CPC FY24 NPS OHP	50,000		(50,000)		
		10040084	CPC FY25 NPS OHP		50,000	50,000		(50,000)
		10041172	CPC FY25 CA HUD Pro Housing		2,175,500	2,175,500		(2,175,500)
		10041173	CPC FY25 Fed RCN		350,000	350,000		(350,000)
		10041187	CPC FY26 CA HUD Pro Housing				2,175,500	2,175,500
		10041188	CPC FY26 Fed RCN				350,000	350,000
		10041208	CPCFY25 Environmental and Clim		200,000	200,000		(200,000)
		10041209	CPCFY26 Environmental and Clim				200,000	200,000
10770	Total			295,000	3,020,500	2,725,500	2,725,500	(295,000)
14070	SR TC Grants;Continuing Oth	10040081	CPC FY24 SFCTA PROP K	200,000		(200,000)		
		10040087	CPC FY24 Caltrain	350,000		(350,000)		
		10041255	CPC FY25 Caltrain		350,000	350,000		(350,000)
		10041256	CPC FY26 Caltrain				350,000	350,000
14070	Total			550,000	350,000	(200,000)	350,000	0
Grants Projects Total				5,635,000	6,922,500	1,287,500	6,552,500	(370,000)
Total Uses of Funds				58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269

Department: CSC Civil Service 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	902,920	918,248	15,328	949,463	31,215
Mandatory Fringe Benefits	330,140	336,210	6,070	348,078	11,868
Non-Personnel Services	28,795	25,000	(3,795)	25,000	
Materials & Supplies	3,395	3,055	(340)	3,055	
Services Of Other Depts	246,359	242,144	(4,215)	256,493	14,349
Total Uses by Chart of Accounts	1,511,609	1,524,657	13,048	1,582,089	57,432

Sources Summary

Expenditure Recovery	430,839	430,839		430,839	
General Fund Support	1,080,770	1,093,818	13,048	1,151,250	57,432
Total Sources by Chart of Accounts	1,511,609	1,524,657	13,048	1,582,089	57,432

Fund Summary

General Fund	1,511,609	1,524,657	13,048	1,582,089	57,432
Total Uses by Funds	1,511,609	1,524,657	13,048	1,582,089	57,432

Division Summary

CSC Civil Service Commission	1,511,609	1,524,657	13,048	1,582,089	57,432
Total Uses by Division	1,511,609	1,524,657	13,048	1,582,089	57,432

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	902,920	918,248	15,328	949,463	31,215
			Mandatory Fringe Benefits	330,140	336,210	6,070	348,078	11,868
			Non-Personnel Services	28,795	25,000	(3,795)	25,000	
			Materials & Supplies	3,395	3,055	(340)	3,055	
			Services Of Other Depts	246,359	242,144	(4,215)	256,493	14,349
10000 Total				1,511,609	1,524,657	13,048	1,582,089	57,432
Operating Total				1,511,609	1,524,657	13,048	1,582,089	57,432

Department: CSC Civil Service 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
Total Uses of Funds				1,511,609	1,524,657	13,048	1,582,089	57,432

Department: CON Controller

	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	41,156,987	42,063,159	906,172	43,597,383	1,534,224
Mandatory Fringe Benefits	14,993,775	15,362,912	369,137	15,964,003	601,091
Non-Personnel Services	16,186,581	14,937,212	(1,249,369)	14,936,185	(1,027)
Materials & Supplies	630,011	547,486	(82,525)	547,486	
Programmatic Projects	7,266,463	11,905,226	4,638,763	7,843,469	(4,061,757)
Services Of Other Depts	3,748,156	4,158,126	409,970	4,141,223	(16,903)
Total Uses by Chart of Accounts	83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)

Sources Summary

Property Taxes	100,000	100,000		100,000	
Intergovernmental: Other	298,000	329,800	31,800	329,800	
Charges for Services	440,000	440,000		1,636,558	1,196,558
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	68,930,284	72,987,270	4,056,986	72,957,450	(29,820)
Beg Fund Balance - Budget Only	857,388	1,457,519	600,131		(1,457,519)
General Fund Support	12,356,301	12,659,532	303,231	11,005,941	(1,653,591)
Total Sources by Chart of Accounts	83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)

Fund Summary

General Fund	83,124,585	87,516,602	4,392,017	85,833,191	(1,683,411)
Public Wks Trans and Commerce	857,388	1,457,519	600,131	1,196,558	(260,961)
Total Uses by Funds	83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)

Division Summary

CON Budget & Analysis	3,771,694	4,122,162	350,468	4,276,138	153,976
CON Economic Analysis	635,682	654,375	18,693	673,779	19,404
CON Public Finance	956,068	998,436	42,368	1,007,056	8,620
CON Refuse Rates Adm	857,388	1,457,519	600,131	1,196,558	(260,961)
CON Administration	1,632,602	1,611,511	(21,091)	1,624,781	13,270
CON Accounting	16,929,346	18,582,861	1,653,515	16,513,317	(2,069,544)
CON Citywide Systems	29,978,014	30,076,002	97,988	30,840,652	764,650

Department: CON Controller

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
CON Payroll	3,203,561	3,412,566	209,005	3,539,924	127,358
CON City Services Auditor	26,017,618	28,058,689	2,041,071	27,357,544	(701,145)
Total Uses by Division	83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)

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	15,432,530	15,799,590	367,060	16,435,164	635,574
			Mandatory Fringe Benefits	5,669,761	5,784,787	115,026	6,000,366	215,579
			Non-Personnel Services	2,397,961	2,283,279	(114,682)	2,285,602	2,323
			Materials & Supplies	385,257	302,732	(82,525)	302,732	
			Services Of Other Depts	856,600	923,935	67,335	958,872	34,937
			Overhead and Allocations	(3,991,736)	(3,838,179)	153,557	(3,965,772)	(127,593)
10000 Total				20,750,373	21,256,144	505,771	22,016,964	760,820
Operating Total				20,750,373	21,256,144	505,771	22,016,964	760,820
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16935	CO Economic Analysis	635,682	654,375	18,693	673,779	19,404
		16940	CO Office Of Public Finance	956,068	998,436	42,368	1,007,056	8,620
		22135	CO Department Financial Assist	4,561,830	6,247,956	1,686,126	3,712,196	(2,535,760)
		22443	Financial Standards Training	225,000	225,000		225,000	
10020 Total				6,378,580	8,125,767	1,747,187	5,618,031	(2,507,736)
14000	SR Solid Waste Projects	22434	CO Refuse Rates Administration	857,388	1,457,519	600,131	1,196,558	(260,961)
14000 Total				857,388	1,457,519	600,131	1,196,558	(260,961)
Continuing Projects - Authority Control Total				7,235,968	9,583,286	2,347,318	6,814,589	(2,768,697)
Work Orders/Overhead								
10060	GF Work Order	229228	CON Citywide Systems	29,978,014	30,076,002	97,988	30,840,652	764,650
		275641	CON City Services Auditor	26,017,618	28,058,689	2,041,071	27,357,544	(701,145)
10060 Total				55,995,632	58,134,691	2,139,059	58,198,196	63,505
Work Orders/Overhead Total				55,995,632	58,134,691	2,139,059	58,198,196	63,505

Department: CON Controller

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				83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)

Department: DPA Department Of Police Accountability

	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	5,915,788	5,900,254	(15,534)	6,023,035	122,781
Mandatory Fringe Benefits	2,081,155	2,075,955	(5,200)	2,109,673	33,718
Non-Personnel Services	334,336	333,742	(594)	301,817	(31,925)
Materials & Supplies	34,918	33,424	(1,494)	33,422	(2)
Programmatic Projects	500,000	650,000	150,000	100,000	(550,000)
Services Of Other Depts	1,104,156	1,046,717	(57,439)	1,150,069	103,352
Total Uses by Chart of Accounts	9,970,353	10,040,092	69,739	9,718,016	(322,076)

Sources Summary

Expenditure Recovery	332,795	654,795	322,000	654,795	
General Fund Support	9,637,558	9,385,297	(252,261)	9,063,221	(322,076)
Total Sources by Chart of Accounts	9,970,353	10,040,092	69,739	9,718,016	(322,076)

Fund Summary

General Fund	9,970,353	10,040,092	69,739	9,718,016	(322,076)
Total Uses by Funds	9,970,353	10,040,092	69,739	9,718,016	(322,076)

Division Summary

DPA Police Accountability	9,970,353	10,040,092	69,739	9,718,016	(322,076)
Total Uses by Division	9,970,353	10,040,092	69,739	9,718,016	(322,076)

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	5,915,788	5,900,254	(15,534)	6,023,035	122,781
			Mandatory Fringe Benefits	2,081,155	2,075,955	(5,200)	2,109,673	33,718
			Non-Personnel Services	224,336	223,742	(594)	191,817	(31,925)
			Materials & Supplies	34,918	33,424	(1,494)	33,422	(2)
			Programmatic Projects		150,000	150,000		(150,000)
			Services Of Other Depts	1,104,156	1,046,717	(57,439)	1,150,069	103,352

Department: DPA Department Of Police Accountability

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	Total			9,360,353	9,430,092	69,739	9,508,016	77,924
Operating Total				9,360,353	9,430,092	69,739	9,508,016	77,924
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20327	DP Charter Mandate	610,000	610,000		210,000	(400,000)
10010 Total				610,000	610,000	0	210,000	(400,000)
Annual Projects - Authority Control Total				610,000	610,000	0	210,000	(400,000)
Total Uses of Funds				9,970,353	10,040,092	69,739	9,718,016	(322,076)

Department: DEC Dept of Early Childhood

	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	8,831,881	10,045,422	1,213,541	10,402,497	357,075
Mandatory Fringe Benefits	3,495,040	3,870,242	375,202	4,021,335	151,093
Non-Personnel Services	4,617,268	3,125,434	(1,491,834)	3,805,434	680,000
Aid Assistance	272,328		(272,328)		
City Grant Program	278,799,601	284,513,213	5,713,612	284,078,081	(435,132)
Materials & Supplies	345,610	439,660	94,050	439,660	
Services Of Other Depts	9,011,254	6,422,528	(2,588,726)	6,593,067	170,539
Transfers Out	28,350,000	28,100,000	(250,000)	27,660,000	(440,000)
Unappropriated Rev-Designated	11,760,744		(11,760,744)		
Total Uses by Chart of Accounts	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575

Sources Summary

Business Taxes	189,000,000	187,300,000	(1,700,000)	184,400,000	(2,900,000)
Intergovernmental: Federal	3,314,672	5,401,075	2,086,403	5,401,075	
Intergovernmental: State	15,069,083	13,916,438	(1,152,645)	14,027,617	111,179
Charges for Services	2,000,000	500,000	(1,500,000)	500,000	
Other Revenues	6,767,822	2,500,000	(4,267,822)	2,500,000	
Interest & Investment Income	11,926,736	17,284,301	5,357,565	17,558,155	273,854
Expenditure Recovery	52,284,023	57,272,485	4,988,462	58,099,440	826,955
Beg Fund Balance - Budget Only	13,985,502	5,720,997	(8,264,505)	6,910,591	1,189,594
General Fund Support	51,135,888	46,621,203	(4,514,685)	47,603,196	981,993
Total Sources by Chart of Accounts	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575

Fund Summary

Children and Families Fund	281,848,773	276,338,299	(5,510,474)	276,833,457	495,158
Community / Neighborhood Dev	6,767,822	2,500,000	(4,267,822)	2,500,000	
General Fund	54,633,400	55,573,872	940,472	55,562,289	(11,583)
Human Welfare Fund	2,233,731	2,104,328	(129,403)	2,104,328	
Total Uses by Funds	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575

Division Summary

Total Uses by Funds	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575
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Department: DEC Dept of Early Childhood

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
DEC Early Care & Education	320,069,689	317,860,466	(2,209,223)	318,012,521	152,055
DEC Children & Families Commns	25,414,037	18,656,033	(6,758,004)	18,987,553	331,520
Total Uses by Division	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575

Reserved Appropriations

Controller Reserves					
10022889 HS CH Childcare Capital Funds		2,500,000		2,500,000	
Controller Reserves: Total		2,500,000		2,500,000	

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		City Grant Program	49,179,316	53,422,955	4,243,639	53,504,771	81,816
			Services Of Other Depts	379,498	373,790	(5,708)	383,121	9,331
10000 Total				49,558,814	53,796,745	4,237,931	53,887,892	91,147
Operating Total				49,558,814	53,796,745	4,237,931	53,887,892	91,147
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17555	State Childcare Reserve	3,324,586	(16,623)	(3,341,209)	(119,353)	(102,730)
		17558	HS Infant&toddler Early Learn	1,750,000	1,793,750	43,750	1,793,750	
10020 Total				5,074,586	1,777,127	(3,297,459)	1,674,397	(102,730)
10570	SR Child Care Capital	16913	Childcare Capital Funds	5,000,000	2,500,000	(2,500,000)	2,500,000	
10570 Total				5,000,000	2,500,000	(2,500,000)	2,500,000	0
10610	SR Balboa Park CI	16913	Childcare Capital Funds	17,000		(17,000)		
10610 Total				17,000	0	(17,000)	0	0
10860	SR Rincon Hill and SOMA CI	22286	IPIC SoMa Childcare Facilities	1,750,822		(1,750,822)		
10860 Total				1,750,822	0	(1,750,822)	0	0
11000	SR CFC ContinuingAuthorityCtrl	16921	CF Prop 10 - Tobacco Tax Fundi	23,517,975	18,302,499	(5,215,476)	17,891,845	(410,654)
11000 Total				23,517,975	18,302,499	(5,215,476)	17,891,845	(410,654)
11140	SR PEEF Annual Contr-EarlyCare	16923	PEEF	46,434,736	53,788,686	7,353,950	56,577,931	2,789,245

Department: DEC Dept of Early Childhood

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								
11140	Total			46,434,736	53,788,686	7,353,950	56,577,931	2,789,245
11201	SR Comm Rnt GR Tx for OECE	20473	CommRntGRTx-OECE	181,650,000	175,793,580	(5,856,420)	173,607,973	(2,185,607)
		21491	Prop C 15% GF baseline	28,350,000	28,100,000	(250,000)	27,660,000	(440,000)
11201	Total			210,000,000	203,893,580	(6,106,420)	201,267,973	(2,625,607)
Continuing Projects - Authority Control Total				291,795,119	280,261,892	(11,533,227)	279,912,146	(349,746)
Grants Projects								
12960	SR Human Welfare-Grants	10039534	DEC QCC Wkfc Pathways FY24	468,486		(468,486)		
		10039535	DEC CLPC Planning Cnl FY24	123,812		(123,812)		
		10039537	CFC FY24 QCC QRIS	290,964		(290,964)		
		10039540	CFC FY24 PDG-R	139,764		(139,764)		
		10040843	DEC QCC Wkfc Pathways FY25		489,249	489,249	489,249	
		10040845	DEC CLPC Planning Cnl FY25		120,862	120,862	120,862	
		10040849	CFC FY25 QCC QRIS		290,964	290,964	290,964	
12960	Total			1,023,026	901,075	(121,951)	901,075	0
Grants Projects Total				1,023,026	901,075	(121,951)	901,075	0
Continuing Projects - Project Control								
11030	SR Children&FamiliesGrants Sta	10039532	CFC IMPACT 2024 Local	800,354		(800,354)		
		10039533	CFC IMPACT Legacy FY24-FY25	1,095,708	353,534	(742,174)	1,095,708	742,174
11030	Total			1,896,062	353,534	(1,542,528)	1,095,708	742,174
12920	SR Human Welfare-Grants Sta	10039535	DEC CLPC Planning Cnl FY24	5,122		(5,122)		
		10039536	CFC FY24 CSPP QRIS	1,205,583		(1,205,583)		
		10040845	DEC CLPC Planning Cnl FY25		8,735	8,735	8,735	
		10040847	CFC FY25 CSPP QRIS		1,194,518	1,194,518	1,194,518	
12920	Total			1,210,705	1,203,253	(7,452)	1,203,253	0
Continuing Projects - Project Control Total				3,106,767	1,556,787	(1,549,980)	2,298,961	742,174
Total Uses of Funds				345,483,726	336,516,499	(8,967,227)	337,000,074	483,575

Department: DAT District Attorney

	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	51,766,339	53,689,712	1,923,373	55,861,837	2,172,125
Mandatory Fringe Benefits	16,686,305	17,359,935	673,630	17,909,068	549,133
Non-Personnel Services	4,420,300	4,009,573	(410,727)	3,467,627	(541,946)
Capital Outlay	72,004		(72,004)		
City Grant Program	1,104,186	1,079,764	(24,422)	1,032,698	(47,066)
Materials & Supplies	163,905	152,967	(10,938)	152,967	
Programmatic Projects	3,011,304	3,086,304	75,000	3,086,304	
Services Of Other Depts	12,544,242	14,574,712	2,030,470	15,189,500	614,788
Overhead and Allocations	(208,544)	(223,683)	(15,139)	(232,389)	(8,706)
Total Uses by Chart of Accounts	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328

Sources Summary

Intergovernmental: Federal	2,913,016	2,402,990	(510,026)	2,402,990	
Intergovernmental: State	3,759,914	3,915,599	155,685	3,547,397	(368,202)
Charges for Services	706,604	706,604		706,604	
Expenditure Recovery	490,853	495,353	4,500	499,988	4,635
Beg Fund Balance - Budget Only	1,887,937	1,900,797	12,860	1,900,797	
General Fund Support	79,801,717	84,307,941	4,506,224	87,409,836	3,101,895
Total Sources by Chart of Accounts	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328

Fund Summary

General Fund	81,236,174	85,859,898	4,623,724	88,996,428	3,136,530
General Services Fund	310,000	310,000		310,000	
Public Protection Fund	8,013,867	7,559,386	(454,481)	7,161,184	(398,202)
Total Uses by Funds	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328

Division Summary

DAT District Attorney	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328
Total Uses by Division	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328

Uses of Funds Detail Appropriation

Department: DAT District Attorney

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	43,252,705	44,976,500	1,723,795	46,739,359	1,762,859
			Mandatory Fringe Benefits	13,662,348	14,246,114	583,766	14,799,594	553,480
			Non-Personnel Services	1,573,065	1,547,100	(25,965)	1,478,409	(68,691)
			Capital Outlay	72,004		(72,004)		
			City Grant Program	196,540	203,481	6,941	203,481	
			Materials & Supplies	132,480	123,732	(8,748)	123,732	
			Services Of Other Depts	12,531,042	14,574,712	2,043,670	15,189,500	614,788
			Overhead and Allocations	(203,599)	(203,599)		(203,599)	
10000 Total				71,216,585	75,468,040	4,251,455	78,330,476	2,862,436
Operating Total				71,216,585	75,468,040	4,251,455	78,330,476	2,862,436
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16973	DA Victim Services	165,000	165,000		165,000	
		17300	Ois Oversight	2,846,304	2,921,304	75,000	2,921,304	
10010 Total				3,011,304	3,086,304	75,000	3,086,304	0
Annual Projects - Authority Control Total				3,011,304	3,086,304	75,000	3,086,304	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	125,000		(125,000)		
		16969	DA Peace Officer Std & Testing	30,000	30,000		30,000	
		16970	DA Child Abduction	1,435,870	1,502,462	66,592	1,559,622	57,160
		16971	DA Career Criminal	1,505,867	1,581,637	75,770	1,644,682	63,045
		16973	DA Victim Services	3,114,581	3,376,846	262,265	3,508,433	131,587
		17406	AS Dist Atty 54% Alloc Real Es	306,114	319,256	13,142	336,923	17,667
10020 Total				6,517,432	6,810,201	292,769	7,079,660	269,459
12470	SR Court Dispute Resolution	10929	CS Community Court Dispute Res	30,000	30,000		30,000	
12470 Total				30,000	30,000	0	30,000	0
12510	SR Dispute Resolution Program	17225	MY Dispute Resolution	280,000	280,000		280,000	
12510 Total				280,000	280,000	0	280,000	0
13500	SR Da-Special Revenue	16976	DA Civil Litigation Fund	80,000	80,000		80,000	
		16977	DA Da Consumer Protection Enfo	1,887,937	1,900,797	12,860	1,900,797	

Department: DAT District Attorney

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								
13500	Total			1,967,937	1,980,797	12,860	1,980,797	0
Continuing Projects - Authority Control Total				8,795,369	9,100,998	305,629	9,370,457	269,459

Grants Projects

13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	131,884		(131,884)		
		10039319	DA Human Trafficking FY23-24 (	154,500		(154,500)		
		10039321	DA KI Innovative Response FY24	163,145		(163,145)		
		10039322	DA UV Unreserved/UnderservedFY24	175,000		(175,000)		
		10039324	DA VV VAWV Prosecution FY23-24	202,545		(202,545)		
		10039325	DA VW Victim/Witness Assistanc	1,591,707		(1,591,707)		
		10039326	DA XC Mass Casualty FY23-24	451,544		(451,544)		
		10039327	DA XE Elder Abuse FY23-24	200,000		(200,000)		
		10039713	CH FY24-25 Federal JAG Grant		142,048	142,048	142,048	
		10040776	DA UV Unreserved/Underserved Vic		175,000	175,000	175,000	
		10040778	DA VW Victim/Witness Assistanc		1,591,707	1,591,707	1,591,707	
		10040780	DA XC Mass Casualty FY24-25		451,544	451,544	451,544	
		10040787	DA XE Elder Abuse FY24-25		200,000	200,000	200,000	
13550	Total			3,070,325	2,560,299	(510,026)	2,560,299	0

13720 SR Public Protection-Grant Sta

		10035818	CH FY21-22 SFCOPS Program	302,415		(302,415)		
		10037204	CH FY22-23 SFCOPS Program		398,202	398,202		(398,202)
		10038289	CH FY23-24 SFCOPS Program	462,172		(462,172)		
		10039316	DA Board of Control FY23-24	826,338		(826,338)		
		10039317	DA Criminal Restitution FY24	89,124		(89,124)		
		10039329	DA High Tech Crimes FY23-24	50,000		(50,000)		
		10039330	DA Auto-FY23-24	316,939		(316,939)		
		10039331	DA Workers' Compensation FY23-	928,617		(928,617)		
		10039715	CH FY24-25 SFCOPS Program		459,070	459,070	459,070	
		10040807	DA Board of Control FY24-25		826,338	826,338	826,338	
		10040816	DA Criminal Restitution Compac		89,124	89,124	89,124	
		10040818	DA Auto-FY24-25		316,939	316,939	316,939	
		10040819	DA Workers' Compensation FY24-		928,617	928,617	928,617	

Department: DAT District Attorney

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								
13720	Total			2,975,605	3,018,290	42,685	2,620,088	(398,202)
	Grants Projects Total			6,045,930	5,578,589	(467,341)	5,180,387	(398,202)
Work Orders/Overhead								
10060	GF Work Order	229313	DAT District Attorney	490,853	495,353	4,500	499,988	4,635
10060	Total			490,853	495,353	4,500	499,988	4,635
	Work Orders/Overhead Total			490,853	495,353	4,500	499,988	4,635
	Total Uses of Funds			89,560,041	93,729,284	4,169,243	96,467,612	2,738,328

Department: ECN Economic And Workforce Development

	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	16,914,693	17,633,966	719,273	18,347,808	713,842
Mandatory Fringe Benefits	5,930,446	6,197,494	267,048	6,453,465	255,971
Non-Personnel Services	8,634,652	1,948,862	(6,685,790)	1,906,111	(42,751)
City Grant Program	100,996,189	91,322,904	(9,673,285)	68,375,757	(22,947,147)
Materials & Supplies	57,485	57,299	(186)	57,499	200
Programmatic Projects	13,414,693	7,725,290	(5,689,403)	7,696,193	(29,097)
Services Of Other Depts	12,133,830	12,117,048	(16,782)	12,243,107	126,059
Total Uses by Chart of Accounts	158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)

Sources Summary

Business Taxes	350,000	350,000		350,000	
Other Local Taxes	2,500,000	1,000,000	(1,500,000)	1,000,000	
Intergovernmental: Federal	5,055,917	6,683,073	1,627,156	5,869,495	(813,578)
Intergovernmental: Other	255,200	251,600	(3,600)	251,600	
Intergovernmental: State	2,333,871	820,000	(1,513,871)	820,000	
Charges for Services	535,000	620,000	85,000	670,000	50,000
Rents & Concessions	300,000	300,000		300,000	
Other Revenues	14,149,032	13,951,851	(197,181)	14,028,903	77,052
Expenditure Recovery	22,177,440	18,888,440	(3,289,000)	23,727,440	4,839,000
IntraFund Transfers In	58,785	58,785		58,785	
Transfers In	600,000		(600,000)		
General Fund Support	109,766,743	94,079,114	(15,687,629)	68,003,717	(26,075,397)
Total Sources by Chart of Accounts	158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)

Fund Summary

Culture and Recreation Fund	1,575,000	900,000	(675,000)	950,000	50,000
Community / Neighborhood Dev	10,127,516	8,468,073	(1,659,443)	7,654,495	(813,578)
General Fund	146,379,472	127,634,790	(18,744,682)	106,475,445	(21,159,345)
Total Uses by Funds	158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)

Division Summary

Department: ECN Economic And Workforce Development

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
ECN Workforce Development	52,301,429	42,661,371	(9,640,058)	39,408,427	(3,252,944)
ECN Economic Development	85,102,337	74,242,398	(10,859,939)	54,928,051	(19,314,347)
ECN Office of Small Business	3,842,016	3,778,252	(63,764)	4,296,082	517,830
ECN Film Commission	1,575,000	900,000	(675,000)	950,000	50,000
ECN Real Estate Development	15,261,206	15,382,398	121,192	15,433,614	51,216
ECN Economic and Workforce Dev		38,444	38,444	63,766	25,322
Total Uses by Division	158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)

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	3,588,878	3,676,472	87,594	3,815,748	139,276
			Mandatory Fringe Benefits	1,307,173	1,330,092	22,919	1,380,675	50,583
			Non-Personnel Services	303,350	300,750	(2,600)	300,750	
			Materials & Supplies	17,020	15,318	(1,702)	15,318	
			Services Of Other Depts	604,363	632,673	28,310	661,257	28,584
			Overhead and Allocations	(3,923,457)	(4,045,395)	(121,938)	(4,165,868)	(120,473)
10000 Total				1,897,327	1,909,910	12,583	2,007,880	97,970
Operating Total				1,897,327	1,909,910	12,583	2,007,880	97,970
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16652	EW Economic Development Projec	70,040,990	55,118,406	(14,922,584)	49,084,964	(6,033,442)
		16658	EW Public-private Development	15,455,553	15,576,745	121,192	15,627,961	51,216
		16663	EW Workforce Development	21,778,913	19,986,794	(1,792,119)	20,160,996	174,202
		20324	Sugar-Sweetened Beverages Tax	150,000	153,750	3,750	153,750	
10010 Total				107,425,456	90,835,695	(16,589,761)	85,027,671	(5,808,024)
Annual Projects - Authority Control Total				107,425,456	90,835,695	(16,589,761)	85,027,671	(5,808,024)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16648	EW City Economic Development P	30,000	30,000		30,000	
		16652	EW Economic Development Projec		15,000,000	15,000,000		(15,000,000)

Department: ECN Economic And Workforce Development

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								
16656	EW Disability Access And Educa			350,446	350,629	183	350,562	(67)
16657	EW City Economic Development P			11,194,067	2,542,225	(8,651,842)	1,662,532	(879,693)
16659	EW Legacy Business Preservatio			792,176		(792,176)		
20990	Opportunities for All			4,000,000	4,000,000		4,000,000	
21748	Reinvestment Initiatives			20,480,000	12,280,000	(8,200,000)	12,280,000	
22841	EW Legacy Biz Assistance Prog				476,331	476,331	906,800	430,469
10020 Total				36,846,689	34,679,185	(2,167,504)	19,229,894	(15,449,291)
10650	SR Development Agreement	21421	EW Mission Rock Workforce	272,728		(272,728)		
10650 Total				272,728	0	(272,728)	0	0
11890	SR Mobed-Film Prod Sp	16523	AD Film Rebate Program	600,000		(600,000)		
		16654	EW Film Services	975,000	900,000	(75,000)	950,000	50,000
11890 Total				1,575,000	900,000	(675,000)	950,000	50,000
Continuing Projects - Authority Control Total				38,694,417	35,579,185	(3,115,232)	20,179,894	(15,399,291)
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10039360	SBDC CIP 10/2023-9/2024	65,000		(65,000)		
		10039366	SBDC TAEP 10/2023-9/2024	155,000		(155,000)		
		10039844	UCSF CCOP Program Year 23/24	150,000		(150,000)		
		10039845	UCSF CPHP Yr 23/24	450,000		(450,000)		
		10040004	CWDB HRTP Resilient Workforce	1,513,871		(1,513,871)		
		10040824	SBDC TAEP 10/2024-9/2025		155,000	155,000	155,000	
		10040825	SBDC CIP 10/2024-9/2025		65,000	65,000	65,000	
		10040829	UCSF CPHP Yr 24/25		450,000	450,000	450,000	
		10040836	UCSF CCOP Program Year 24/25		150,000	150,000	150,000	
10680 Total				2,333,871	820,000	(1,513,871)	820,000	0
10770	SR Neighborhood Dev-Grants	10039351	WIOA PY 24-Adult A4	1,317,822	179,131	(1,138,691)		(179,131)
		10039352	WIOA PY 24-Youth A4	1,209,383	213,554	(995,829)		(213,554)
		10039353	WIOA PY 24-DW A4	1,599,935	313,635	(1,286,300)		(313,635)
		10039354	WIOA PY 23/24-RR A4	703,777	107,258	(596,519)		(107,258)
		10039357	SBDC SBA CY2024	190,000		(190,000)		
		10040822	SBDC SBA CY2025		190,000	190,000	190,000	

Department: ECN Economic And Workforce Development

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								
	10040831	WIOA PY 25-Adult A5			1,496,953	1,496,953	1,496,953	
	10040832	WIOA PY 25 Youth A5			1,422,937	1,422,937	1,422,937	
	10040833	WIOA PY 25-DW A5			1,913,570	1,913,570	1,913,570	
	10040834	WIOA PY 24/25-RR A5			811,035	811,035	811,035	
10770	Total			5,020,917	6,648,073	1,627,156	5,834,495	(813,578)
	Grants Projects Total			7,354,788	7,468,073	113,285	6,654,495	(813,578)
Work Orders/Overhead								
10060	GF Work Order	207766	ECN Workforce Development	210,000	210,000		210,000	
10060	Total			210,000	210,000	0	210,000	0
	Work Orders/Overhead Total			210,000	210,000	0	210,000	0
Continuing Projects - Project Control								
10855	SR Small Business Assistance	10037562	EW Small Biz Support Fund	2,500,000	1,000,000	(1,500,000)	1,000,000	
10855	Total			2,500,000	1,000,000	(1,500,000)	1,000,000	0
	Continuing Projects - Project Control Total			2,500,000	1,000,000	(1,500,000)	1,000,000	0
	Total Uses of Funds			158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)

Department: REG Elections

	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	7,351,336	8,292,817	941,481	7,653,882	(638,935)
Mandatory Fringe Benefits	1,816,882	1,945,567	128,685	1,940,664	(4,903)
Non-Personnel Services	11,198,828	13,293,326	2,094,498	11,025,317	(2,268,009)
Capital Outlay	21,726		(21,726)		
City Grant Program	100,000	200,000	100,000	100,000	(100,000)
Materials & Supplies	423,931	315,425	(108,506)	365,425	50,000
Services Of Other Depts	2,030,246	1,846,964	(183,282)	1,870,110	23,146
Total Uses by Chart of Accounts	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
<u>Sources Summary</u>					
Charges for Services	84,229	898,909	814,680	57,248	(841,661)
Expenditure Recovery	210,000	210,000		70,000	(140,000)
General Fund Support	22,648,720	24,785,190	2,136,470	22,828,150	(1,957,040)
Total Sources by Chart of Accounts	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
<u>Fund Summary</u>					
General Fund	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
Total Uses by Funds	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
<u>Division Summary</u>					
REG Elections Services	22,865,869	25,816,850	2,950,981	22,876,953	(2,939,897)
REG Elections-Commission	77,080	77,249	169	78,445	1,196
Total Uses by Division	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)

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 Ctr		Salaries	7,351,336	8,292,817	941,481	7,653,882	(638,935)
			Mandatory Fringe Benefits	1,816,882	1,945,567	128,685	1,940,664	(4,903)
			Non-Personnel Services	11,198,828	13,293,326	2,094,498	11,025,317	(2,268,009)

Department: REG Elections

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								
			Capital Outlay	21,726		(21,726)		
			City Grant Program	100,000	200,000	100,000	100,000	(100,000)
			Materials & Supplies	423,931	315,425	(108,506)	365,425	50,000
			Services Of Other Depts	2,030,246	1,846,964	(183,282)	1,870,110	23,146
			10000 Total	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
			Operating Total	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
			Total Uses of Funds	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)

Department: DEM Emergency Management

	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	52,495,328	55,909,569	3,414,241	59,133,842	3,224,273
Mandatory Fringe Benefits	16,904,528	17,223,144	318,616	18,411,734	1,188,590
Non-Personnel Services	33,969,190	36,335,893	2,366,703	37,357,496	1,021,603
Capital Outlay	1,023,295	2,122,680	1,099,385	2,122,680	
City Grant Program	40,000	40,000		40,000	
Debt Service	3,922,592	3,963,872	41,280	3,963,872	
Materials & Supplies	2,234,185	3,025,173	790,988	3,145,742	120,569
Programmatic Projects	19,300,908	12,684,197	(6,616,711)	15,643,276	2,959,079
Services Of Other Depts	8,884,156	9,524,975	640,819	9,864,569	339,594
Total Uses by Chart of Accounts	138,774,182	140,829,503	2,055,321	149,683,211	8,853,708

Sources Summary

Intergovernmental: Federal	40,943,447	41,957,326	1,013,879	43,526,167	1,568,841
Charges for Services	1,314,678	1,305,883	(8,795)	1,343,291	37,408
Expenditure Recovery	1,150,271	4,183,938	3,033,667	4,183,938	
General Fund Support	95,365,786	93,382,356	(1,983,430)	100,629,815	7,247,459
Total Sources by Chart of Accounts	138,774,182	140,829,503	2,055,321	149,683,211	8,853,708

Fund Summary

General Fund	97,830,735	98,872,177	1,041,442	106,157,044	7,284,867
Public Protection Fund	40,943,447	41,957,326	1,013,879	43,526,167	1,568,841
Total Uses by Funds	138,774,182	140,829,503	2,055,321	149,683,211	8,853,708

Division Summary

DEM Administration	36,918,586	41,526,505	4,607,919	45,013,346	3,486,841
DEM Emergency Communications	46,706,178	51,915,279	5,209,101	55,743,706	3,828,427
DEM Emergency Services	15,836,989	7,105,075	(8,731,914)	7,133,399	28,324
DEM Homeland Security Grants	39,312,429	40,282,644	970,215	41,792,760	1,510,116
Total Uses by Division	138,774,182	140,829,503	2,055,321	149,683,211	8,853,708

Uses of Funds Detail Appropriation

Department: DEM Emergency Management

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	46,751,098	49,956,472	3,205,374	52,967,422	3,010,950
			Mandatory Fringe Benefits	14,853,390	15,106,057	252,667	16,217,320	1,111,263
			Non-Personnel Services	2,710,168	2,161,058	(549,110)	2,009,508	(151,550)
			Capital Outlay	90,000		(90,000)		
			City Grant Program	40,000	40,000		40,000	
			Debt Service	63,720		(63,720)		
			Materials & Supplies	443,066	398,758	(44,308)	398,758	
			Programmatic Projects	1,277,052		(1,277,052)		
			Services Of Other Depts	8,716,139	9,338,108	621,969	9,677,702	339,594
10000 Total				74,944,633	77,000,453	2,055,820	81,310,710	4,310,257
Operating Total				74,944,633	77,000,453	2,055,820	81,310,710	4,310,257
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10000	Operating	4,020,000		(4,020,000)		
10010 Total				4,020,000	0	(4,020,000)	0	0
Annual Projects - Authority Control Total				4,020,000	0	(4,020,000)	0	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	19507	EM Public Safety Radio Syst &	6,394,337	6,499,337	105,000	6,499,337	
		22520	BreakrSensTst,Pwr&LdDistStudy	745,795		(745,795)		
		22523	Generator Elec Component Upgr	187,500		(187,500)		
		22832	DEM 1011 Turk Capital Projects		2,122,680	2,122,680	2,122,680	
		22839	EM DEM Coordinated St Response		3,000,000	3,000,000	3,000,000	
		80044	DEM CAD Replacement- Scoping	11,347,820	10,025,390	(1,322,430)	13,000,000	2,974,610
10020 Total				18,675,452	21,647,407	2,971,955	24,622,017	2,974,610
15384	CPXCF COP Crit Reprs/Rcv Stmls	19511	EM Dem - Operation Floor Expan	1,570,701		(1,570,701)		
		21207	Lighting Rods Replacement	(1,570,701)		1,570,701		
15384 Total				0	0	0	0	0
Continuing Projects - Authority Control Total				18,675,452	21,647,407	2,971,955	24,622,017	2,974,610
Grants Projects								
13560	SR Homeland Security	10036933	FY23 UASI Grant	34,000,000		(34,000,000)		

Department: DEM Emergency Management

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								
10036934	FY22 UASI Grant			186,547	176,099	(10,448)	182,436	6,337
10036935	FY23 STC Grant			4,000,000		(4,000,000)		
10037238	FY23 RCPGP Grant			1,500,000		(1,500,000)		
10038156	FY24 STC Grant				4,000,000	4,000,000		(4,000,000)
10038194	FY23 Emergency Mgmt Performanc			303,949		(303,949)		
10038200	FY23 SHSGP			952,951		(952,951)		
10038372	FY23 TVTP Grant				1,000,000	1,000,000		
10039577	FY24 UASI Grant				34,000,000	34,000,000		(32,449,029)
10039579	FY24 RCPGP Grant				1,500,000	1,500,000		(1,500,000)
10039825	FY25 UASI Grant						34,000,000	34,000,000
10039826	FY25 STC Grant						4,000,000	4,000,000
10039827	FY25 RCPGP Grant						1,500,000	1,500,000
10040842	FY24 EMPG				315,879	315,879	327,412	11,533
10040848	FY24 SHSGP				965,348	965,348	965,348	
13560 Total				40,943,447	41,957,326	1,013,879	43,526,167	1,568,841
Grants Projects Total				40,943,447	41,957,326	1,013,879	43,526,167	1,568,841
Work Orders/Overhead								
10060	GF Work Order	22985	DEM Administration	190,650	224,317	33,667	224,317	
10060 Total				190,650	224,317	33,667	224,317	0
Work Orders/Overhead Total				190,650	224,317	33,667	224,317	0
Total Uses of Funds				138,774,182	140,829,503	2,055,321	149,683,211	8,853,708

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	11,628,631	1,740,883	11,466,948	(161,683)
Mandatory Fringe Benefits	3,988,601	4,504,881	516,280	4,559,957	55,076
Non-Personnel Services	8,116,100	15,964,811	7,848,711	10,005,690	(5,959,121)
City Grant Program	683,142	2,182,854	1,499,712	830,814	(1,352,040)
Materials & Supplies	244,896	249,508	4,612	273,752	24,244
Programmatic Projects	859,935	3,012,261	2,152,326	581,231	(2,431,030)
Services Of Other Depts	7,510,886	5,239,678	(2,271,208)	6,067,559	827,881
Overhead and Allocations	1,026,629	2,926,165	1,899,536	2,445,174	(480,991)
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	45,708,789	13,390,852	36,231,125	(9,477,664)

<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	1,474,932	1,081,932	16,000	(1,458,932)
Transfer Adjustment-Source	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
General Fund Support		1,508,547	1,508,547	1,103,885	(404,662)
Total Sources by Chart of Accounts	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)

<u>Fund Summary</u>					
Environmental Protection Fund	13,484,029	26,538,856	13,054,827	18,361,496	(8,177,360)
General Fund		1,508,547	1,508,547	1,103,885	(404,662)
Public Wks Trans and Commerce	18,833,908	17,661,386	(1,172,522)	16,765,744	(895,642)
Total Uses by Funds	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)

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
ENV Environment	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)
Total Uses by Division	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)

Division Summary

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								
12200	SR Env-Operating-Non-Project		Salaries	2,278,683	2,541,801	263,118	2,331,846	(209,955)
			Mandatory Fringe Benefits	933,691	1,010,463	76,772	1,016,095	5,632
			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	74,382	30,883	86,678	12,296
			Services Of Other Depts	991,263	558,013	(433,250)	899,477	341,464
			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
13850	SR Cigarette Litter Abatement		Services Of Other Depts	4,603,654	3,500,000	(1,103,654)	3,500,000	
13850 Total				4,603,654	3,500,000	(1,103,654)	3,500,000	0
13990	SR Solid Waste Non-Project		Salaries	4,870,002	4,699,831	(170,171)	4,889,430	189,599
			Mandatory Fringe Benefits	2,117,283	1,987,982	(129,301)	2,107,333	119,351
			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	118,393	7,671	136,341	17,948
			Services Of Other Depts	1,511,458	835,674	(675,784)	1,318,772	483,098
			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	9,463,112	(599,058)	10,123,108	659,996
Operating Total				20,412,570	18,043,467	(2,369,103)	18,810,216	766,749

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		370,878	370,878		(370,878)
		22721	Healthier Cleaner Quieter Comm		100,000	100,000		(100,000)
		22722	Climate Action Plan (CAP)		1,037,669	1,037,669	1,103,885	66,216
10010 Total				0	1,508,547	1,508,547	1,103,885	(404,662)
Annual Projects - Authority Control Total								
				0	1,508,547	1,508,547	1,103,885	(404,662)
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		
		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	3,208,103	(959,981)	3,142,636	(65,467)
		22739	Landfill Contract Admin		276,730	276,730		(276,730)
		22802	1455 ENV Emerging Needs inc OH		503,286	503,286		(503,286)
		80565	Work Scope RY 23-24 & 24-25		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
		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	45,708,789	13,390,852	36,231,125	(9,477,664)

Department: ETH Ethics 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	4,490,066	4,365,360	(124,706)	4,739,821	374,461
Mandatory Fringe Benefits	1,598,439	1,522,833	(75,606)	1,655,966	133,133
Non-Personnel Services	270,160	277,384	7,224	220,441	(56,943)
City Grant Program	446,860		(446,860)		
Materials & Supplies	66,120	26,617	(39,503)	30,037	3,420
Programmatic Projects		7,525,700	7,525,700	473,260	(7,052,440)
Services Of Other Depts	666,227	668,924	2,697	697,026	28,102
Total Uses by Chart of Accounts	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)

Sources Summary

Charges for Services	2,450	2,450		2,450	
Fines, Forfeiture, & Penalties	62,750	62,750		62,750	
Licenses, Permits, & Franchises	92,000	92,000		92,000	
General Fund Support	7,380,672	14,229,618	6,848,946	7,659,351	(6,570,267)
Total Sources by Chart of Accounts	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)

Fund Summary

General Fund	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
Total Uses by Funds	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)

Division Summary

ETH Ethics Commission	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
Total Uses by Division	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)

Reserved Appropriations

<u>Controller Reserves</u>					
10041412		25,700		26,400	
	Proposition D March 2024				
Controller Reserves: Total		25,700		26,400	

Uses of Funds Detail Appropriation

<u>Uses of Funds Detail Appropriation</u>					

Department: ETH Ethics 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								
10000	GF Annual Account Ctrl		Salaries	4,490,066	4,365,360	(124,706)	4,739,821	374,461
			Mandatory Fringe Benefits	1,598,439	1,522,833	(75,606)	1,655,966	133,133
			Non-Personnel Services	270,160	277,384	7,224	220,441	(56,943)
			Materials & Supplies	66,120	26,617	(39,503)	30,037	3,420
			Services Of Other Depts	666,227	668,924	2,697	697,026	28,102
10000 Total				7,091,012	6,861,118	(229,894)	7,343,291	482,173
Operating Total				7,091,012	6,861,118	(229,894)	7,343,291	482,173
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16984	EC Public Financing Of Electio	446,860	7,500,000	7,053,140	446,860	(7,053,140)
		22805	Proposition D March 2024		25,700	25,700	26,400	700
10020 Total				446,860	7,525,700	7,078,840	473,260	(7,052,440)
Continuing Projects - Authority Control Total				446,860	7,525,700	7,078,840	473,260	(7,052,440)
Total Uses of Funds				7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)

Department: FAM Fine Arts Museum

	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	10,811,764	11,228,127	416,363	11,635,078	406,951
Mandatory Fringe Benefits	4,468,127	4,654,805	186,678	4,848,065	193,260
Non-Personnel Services	625,489	733,134	107,645	652,954	(80,180)
Capital Outlay	1,795,956	1,836,802	40,846	1,237,991	(598,811)
Materials & Supplies	43,250	60,990	17,740	60,990	
Services Of Other Depts	5,433,484	5,304,188	(129,296)	6,012,834	708,646
Overhead and Allocations	69,291	37,774	(31,517)	37,774	
Total Uses by Chart of Accounts	23,247,361	23,855,820	608,459	24,485,686	629,866

Sources Summary

Charges for Services	1,161,188	1,196,375	35,187	1,232,266	35,891
Expenditure Recovery	179,000	179,000		179,000	
Beg Fund Balance - Budget Only		75,194	75,194		(75,194)
General Fund Support	21,907,173	22,405,251	498,078	23,074,420	669,169
Total Sources by Chart of Accounts	23,247,361	23,855,820	608,459	24,485,686	629,866

Fund Summary

Culture and Recreation Fund	1,161,188	1,196,375	35,187	1,232,266	35,891
General Fund	22,086,173	22,584,251	498,078	23,253,420	669,169
Gift and Other Exp Trust Fund		75,194	75,194		(75,194)
Total Uses by Funds	23,247,361	23,855,820	608,459	24,485,686	629,866

Division Summary

FAM Fine Arts Museum	23,247,361	23,855,820	608,459	24,485,686	629,866
Total Uses by Division	23,247,361	23,855,820	608,459	24,485,686	629,866

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 Ctr		Salaries	10,118,571	10,512,681	394,110	10,897,895	385,214

Department: FAM Fine Arts Museum

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	Total			20,290,217	20,747,449	457,232	22,015,429	1,267,980
Operating Total								
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15774	Fam Facility Maintenance	257,521	270,397	12,876	283,917	13,520
10010	Total			257,521	270,397	12,876	283,917	13,520
Annual Projects - Authority Control Total								
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11117	FA Legion Of Honor - Masonry	188,435		(188,435)		100,000
		21229	de Young Chiller 1 & 2 Compnts	800,000	100,000	(700,000)	200,000	(200,000)
		21230	de YoungCoolingTowerSandFilter		200,000	200,000		(371,000)
		22526	Legion Chillers	550,000	371,000	(179,000)		125,000
		22528	DY Fire Alarm System Replace		125,000	125,000		400,000
		22823	dY BMS Replacement		300,000	300,000		104,074
		22824	LH BMS Replacement		220,405	220,405		(125,000)
		22825	LH Boiler Refurbish		125,000	125,000		125,000
		22826	LH Fire Alarm System replcemnt		125,000	125,000		
10020	Total			1,538,435	1,566,405	27,970	954,074	(612,331)
11940	SR Museums Admission	17041	FA Fine Arts Operating Rev-exp	1,161,188	1,196,375	35,187	1,232,266	35,891
11940	Total			1,161,188	1,196,375	35,187	1,232,266	35,891
Continuing Projects - Authority Control Total								
Grants Projects								
14820	SR ETF-Gift	10000506	FA Fine Arts Museum-Unallocate		75,194	75,194		(75,194)
14820	Total			0	75,194	75,194	0	(75,194)
Grants Projects Total								
Total Uses of Funds								
				23,247,361	23,855,820	608,459	24,485,686	629,866

Department: FIR Fire Department

	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	361,097,906	376,902,009	15,804,103	389,151,337	12,249,328
Mandatory Fringe Benefits	91,308,107	95,959,083	4,650,976	99,479,331	3,520,248
Non-Personnel Services	3,101,959	3,364,719	262,760	3,034,376	(330,343)
Capital Outlay	6,594,338	5,484,914	(1,109,424)	5,114,160	(370,754)
Materials & Supplies	9,128,447	8,884,026	(244,421)	7,634,026	(1,250,000)
Programmatic Projects	2,475,000	2,475,000		2,475,000	
Services Of Other Depts	37,385,264	37,978,413	593,149	39,987,651	2,009,238
Overhead and Allocations	193,460	177,024	(16,436)	177,024	
Transfers Out	1,354,313	1,387,784	33,471	1,422,427	34,643
Intrafund Transfers Out	1,801,498		(1,801,498)		
Transfer Adjustment - Uses	(3,155,811)	(1,387,784)	1,768,027	(1,422,427)	(34,643)
Total Uses by Chart of Accounts	511,284,481	531,225,188	19,940,707	547,052,905	15,827,717

<u>Sources Summary</u>					
Intergovernmental: Federal	1,354,313	1,387,784	33,471	1,422,427	34,643
Intergovernmental: State	51,710,000	51,280,000	(430,000)	52,670,000	1,390,000
Charges for Services	60,454,669	62,871,080	2,416,411	62,935,085	64,005
Rents & Concessions	320,000	320,000		320,000	
Expenditure Recovery	13,183,066	13,863,243	680,177	14,325,375	462,132
IntraFund Transfers In	1,801,498		(1,801,498)		
Transfers In	1,354,313	1,387,784	33,471	1,422,427	34,643
Transfer Adjustment-Source	31,606,885	34,725,580	3,118,695	36,410,354	1,684,774
General Fund Support	349,499,737	365,389,717	15,889,980	377,547,237	12,157,520
Total Sources by Chart of Accounts	511,284,481	531,225,188	19,940,707	547,052,905	15,827,717

<u>Fund Summary</u>					
General Fund	476,521,785	495,111,824	18,590,039	509,220,124	14,108,300
San Francisco Intl Airport	34,762,696	36,113,364	1,350,668	37,832,781	1,719,417
Total Uses by Funds	511,284,481	531,225,188	19,940,707	547,052,905	15,827,717

Division Summary

Department: FIR Fire Department

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
FIR Administration	31,257,150	31,581,141	323,991	32,505,937	924,796
FIR Airport	34,762,696	36,113,364	1,350,668	37,832,781	1,719,417
FIR Fireboat	4,016,923	4,253,864	236,941	4,363,178	109,314
FIR Investigation	3,287,701	3,380,327	92,626	3,517,407	137,080
FIR Nert	346,946	394,354	47,408	404,007	9,653
FIR Operations	373,417,138	389,558,844	16,141,706	400,951,596	11,392,752
FIR Prevention	23,999,249	24,707,438	708,189	25,716,468	1,009,030
FIR Support Services	33,326,041	33,881,619	555,578	34,074,137	192,518
FIR Training	4,761,195	4,869,323	108,128	5,073,234	203,911
FIR Capital Project & Grants	2,109,442	2,484,914	375,472	2,614,160	129,246
Total Uses by Division	511,284,481	531,225,188	19,940,707	547,052,905	15,827,717

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	323,734,855	337,978,562	14,243,707	348,433,193	10,454,631
			Mandatory Fringe Benefits	81,838,523	86,120,544	4,282,021	89,240,363	3,119,819
			Non-Personnel Services	2,486,083	2,748,843	262,760	2,418,500	(330,343)
			Capital Outlay	4,295,848	3,000,000	(1,295,848)	2,500,000	(500,000)
			Materials & Supplies	7,093,892	6,845,101	(248,791)	5,595,101	(1,250,000)
			Services Of Other Depts	37,373,678	37,947,906	574,228	39,955,255	2,007,349
			Intrafund Transfers Out	1,801,498		(1,801,498)		
			Transfer Adjustment - Uses	(1,801,498)		1,801,498		
10000 Total				456,822,879	474,640,956	17,818,077	488,142,412	13,501,456
17960	AIR Op Annual Account Ctrl		Salaries	27,541,976	28,647,150	1,105,174	30,041,064	1,393,914
			Mandatory Fringe Benefits	7,220,720	7,466,214	245,494	7,791,717	325,503
17960 Total				34,762,696	36,113,364	1,350,668	37,832,781	1,719,417
Operating Total				491,585,575	510,754,320	19,168,745	525,975,193	15,220,873
Annual Projects - Authority Control								

Department: FIR Fire Department

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
10010	GF Annual Authority Ctrl	17054	Firefighter Uniforms & Turnout	1,727,980	1,727,980		1,727,980	
10010 Total				1,727,980	1,727,980	0	1,727,980	0
Annual Projects - Authority Control Total								
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11130	FD Fir - Hvac Systems Repair		350,000	350,000		(350,000)
		11137	FD Fire Prevention Facility R	225,000	225,000		225,000	
		11144	FD Fir - Boiler System Repl Pr	150,000	300,000	150,000	300,000	
		15777	Underground Storage Tank Monit	470,052	493,555	23,503	518,233	24,678
		15781	Various Facility Maintenance P	1,239,390	1,091,359	(148,031)	1,145,927	54,568
		17055	FD Fire Prevention Vehicle Rep	189,048		(189,048)		
		17056	FD Ems Equipment Replacement	324,090	324,090		324,090	
		19514	FD Fir - Generator Replacement	250,000	250,000		250,000	
		20725	FD City College ISA	300,000	300,000		300,000	
		20907	FD OES Response & Mutual Aid	1,500,000	1,500,000		1,500,000	
		21269	Prevention Community Developmt	50,000	50,000		50,000	
		21748	Reinvestment Initiatives	545,621	556,136	10,515	571,602	15,466
		22498	FD Electrical Upgrades				250,000	250,000
		22806	FD Exterior Envelopes				150,000	150,000
10020 Total				5,243,201	5,440,140	196,939	5,584,852	144,712
Continuing Projects - Authority Control Total								
Work Orders/Overhead								
10060	GF Work Order	130644	FIR Administration	109,200	103,215	(5,985)	85,076	(18,139)
		130647	FIR Fireboat	4,016,923	4,253,864	236,941	4,363,178	109,314
		130650	FIR Operations	6,938,193	7,174,788	236,595	7,470,861	296,073
		130651	FIR Prevention	1,663,409	1,770,881	107,472	1,845,765	74,884
10060 Total				12,727,725	13,302,748	575,023	13,764,880	462,132
Work Orders/Overhead Total								
Total Uses of Funds								
				511,284,481	531,225,188	19,940,707	547,052,905	15,827,717

Department: GEN General City Responsibility

	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>					
Mandatory Fringe Benefits	88,692,776	90,155,160	1,462,384	96,123,371	5,968,211
Non-Personnel Services	20,215,790	19,574,790	(641,000)	19,574,790	
City Grant Program	7,200,000	11,620,085	4,420,085	16,182,648	4,562,563
Debt Service	418,147,554	405,354,331	(12,793,223)	282,394,393	(122,959,938)
Programmatic Projects	15,056,919	10,092,095	(4,964,824)	5,092,095	(5,000,000)
Services Of Other Depts	49,113,223	46,993,337	(2,119,886)	50,260,286	3,266,949
Transfers Out	274,475,670	261,802,013	(12,673,657)	267,591,958	5,789,945
Intrafund Transfers Out	884,432,147	693,544,157	(190,887,990)	643,864,586	(49,679,571)
Unappropriated Rev-Designated	70,840,000	14,570,000	(56,270,000)	22,600,000	8,030,000
Unappropriated Rev Retained	17,800,000	36,500,000	18,700,000	37,539,700	1,039,700
Transfer Adjustment - Uses	(15,700,000)	(2,271,000)	13,429,000	(2,381,000)	(110,000)
Total Uses by Chart of Accounts	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
<u>Sources Summary</u>					
Business Taxes	852,989,800	885,837,187	32,847,387	956,886,689	71,049,502
Property Taxes	2,900,433,086	2,844,897,788	(55,535,298)	2,721,724,087	(123,173,701)
Other Local Taxes	1,117,350,000	1,126,170,000	8,820,000	1,215,070,000	88,900,000
Intergovernmental: Federal	170,000,000	80,000,000	(90,000,000)	155,700,000	75,700,000
Intergovernmental: State	5,804,684	5,150,000	(654,684)	5,150,000	
Charges for Services	26,176,603	27,651,672	1,475,069	27,651,672	
Fines, Forfeiture, & Penalties	20,240,266	18,179,702	(2,060,564)	19,389,000	1,209,298
Licenses, Permits, & Franchises	15,590,000	16,240,000	650,000	16,050,000	(190,000)
Other Revenues	5,860,907	10,605,841	4,744,934	15,491,306	4,885,465
Interest & Investment Income	114,727,000	140,443,232	25,716,232	140,442,421	(811)
Expenditure Recovery	1,958,869	1,934,088	(24,781)	1,934,088	
IntraFund Transfers In	883,833,908	693,004,372	(190,829,536)	643,324,801	(49,679,571)
Transfers In	88,086,750	91,929,000	3,842,250	90,359,000	(1,570,000)
Prior Year Designated Reserve	94,678,343	67,665,991	(27,012,352)	54,848,688	(12,817,303)
Beg Fund Balance - Budget Only	129,464,987	225,854,162	96,389,175	219,564,822	(6,289,340)
Transfer Adjustment-Source	(15,700,000)	(2,271,000)	13,429,000	(2,381,000)	(110,000)

Department: GEN General City Responsibility

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
General Fund Support	(4,581,221,124)	(4,645,357,067)	(64,135,943)	(4,842,362,747)	(197,005,680)
Total Sources by Chart of Accounts	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
<u>Fund Summary</u>					
Certificates of Participation	2,250,000	2,000,000	(250,000)	2,000,000	
General Fund	1,391,416,725	1,162,393,450	(229,023,275)	1,136,211,745	(26,181,705)
General Obligation Bond Fund	415,897,554	403,354,331	(12,543,223)	280,394,393	(122,959,938)
Our City Our Home Fund	2,239,800	3,187,187	947,387	3,236,689	49,502
Public Wks Trans and Commerce	18,470,000	17,000,000	(1,470,000)	17,000,000	
Total Uses by Funds	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)

Division Summary

GEN General City Responsibility	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
Total Uses by Division	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)

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		Mandatory Fringe Benefits	88,692,776	90,155,160	1,462,384	96,123,371	5,968,211
			Non-Personnel Services	9,788,290	9,888,290	100,000	9,888,290	
			City Grant Program	7,200,000	11,620,085	4,420,085	16,182,648	4,562,563
			Services Of Other Depts	46,608,423	43,529,150	(3,079,273)	46,746,597	3,217,447
			Transfers Out	253,505,170	251,169,513	(2,335,657)	256,849,458	5,679,945
			Intrafund Transfers Out	884,432,147	693,544,157	(190,887,990)	643,864,586	(49,679,571)
			Unappropriated Rev Retained	17,800,000	36,500,000	18,700,000	37,539,700	1,039,700
			Transfer Adjustment - Uses	(9,100,000)	(2,271,000)	6,829,000	(2,381,000)	(110,000)
10000 Total				1,298,926,806	1,134,135,355	(164,791,451)	1,104,813,650	(29,321,705)
17380	DSCOP HOUSING TRUST FUND		Debt Service	2,250,000	2,000,000	(250,000)	2,000,000	
17380 Total				2,250,000	2,000,000	(250,000)	2,000,000	0
17620	DSGOB GENERAL OBLIGATION BOND		Debt Service	394,395,923	379,312,084	(15,083,839)	260,276,924	(119,035,160)
17620 Total				394,395,923	379,312,084	(15,083,839)	260,276,924	(119,035,160)

Department: GEN General City Responsibility

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								
17640	DSGOB TSR FOR LHH GOB		Debt Service	18,403,561	16,158,702	(2,244,859)	17,389,000	1,230,298
17640 Total				18,403,561	16,158,702	(2,244,859)	17,389,000	1,230,298
17650	DSGOB Loan Reprmt for PASS S19A		Debt Service	3,098,070	7,883,545	4,785,475	2,728,469	(5,155,076)
17650 Total				3,098,070	7,883,545	4,785,475	2,728,469	(5,155,076)
Operating Total				1,717,074,360	1,539,489,686	(177,584,674)	1,387,208,043	(152,281,643)
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10000	Operating	10,000,000		(10,000,000)		
		17065	Indigent Defense Special Circu	400,000	400,000		400,000	
10010 Total				10,400,000	400,000	(10,000,000)	400,000	0
Annual Projects - Authority Control Total				10,400,000	400,000	(10,000,000)	400,000	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17058	GE Board District Projects	650,000	650,000		650,000	
		17064	GE General Reserve Admin Code	71,140,000	14,570,000	(56,570,000)	22,600,000	8,030,000
		17066	Mission Bay Transportation Imp	4,968,000	2,271,000	(2,697,000)	2,381,000	110,000
		17073	GE Tech & Infr Maint-replaceme	925,000	925,000		925,000	
		21818	Cultural Museums		5,000,000	5,000,000		(5,000,000)
		22255	Government Recovery Project	4,406,919	4,442,095	35,176	4,442,095	
10020 Total				82,089,919	27,858,095	(54,231,824)	30,998,095	3,140,000
10582	SR OCOH Nov18 PropCHomelessSvc	20764	Prop C OCOH Gr Receipts tax	2,239,800	3,187,187	947,387	3,236,689	49,502
10582 Total				2,239,800	3,187,187	947,387	3,236,689	49,502
Continuing Projects - Authority Control Total				84,329,719	31,045,282	(53,284,437)	34,234,784	3,189,502
Continuing Projects - Account Control								
13831	SR Traffic Congest Mitign Tax		Non-Personnel Services	9,102,500	8,361,500	(741,000)	8,361,500	
			Services Of Other Depts	265,000	277,000	12,000	277,000	
			Transfers Out	9,102,500	8,361,500	(741,000)	8,361,500	
13831 Total				18,470,000	17,000,000	(1,470,000)	17,000,000	0
Continuing Projects - Account Control Total				18,470,000	17,000,000	(1,470,000)	17,000,000	0
Total Uses of Funds				1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)

Department: ADM General Services Agency - City Admin

	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	125,165,040	126,115,837	950,797	129,955,972	3,840,135
Mandatory Fringe Benefits	47,331,621	48,072,389	740,768	49,767,810	1,695,421
Non-Personnel Services	202,490,947	187,760,079	(14,730,868)	199,752,100	11,992,021
Capital Outlay	12,851,133	24,770,800	11,919,667	8,596,289	(16,174,511)
City Grant Program	33,884,625	32,475,022	(1,409,603)	32,758,253	283,231
Debt Service	61,098,724	75,678,399	14,579,675	78,614,865	2,936,466
Materials & Supplies	18,600,467	20,168,954	1,568,487	20,378,837	209,883
Programmatic Projects	1,062,997	1,132,381	69,384	755,410	(376,971)
Services Of Other Depts	85,768,313	88,834,151	3,065,838	99,051,625	10,217,474
Overhead and Allocations	8,277,344	9,465,440	1,188,096	9,465,440	
Transfers Out		687,730	687,730		(687,730)
Intrafund Transfers Out	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
Transfer Adjustment - Uses	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
Total Uses by Chart of Accounts	596,531,211	615,161,182	18,629,971	629,096,601	13,935,419

Sources Summary

Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	17,574,000	18,231,000	657,000	20,012,000	1,781,000
Intergovernmental: Other	2,163,387	2,271,789	108,402	2,376,177	104,388
Intergovernmental: State	641,895	769,468	127,573	386,523	(382,945)
Charges for Services	22,720,093	23,017,973	297,880	22,791,463	(226,510)
Fines, Forfeiture, & Penalties	798,286	925,000	126,714	925,000	
Licenses, Permits, & Franchises	2,601,077	2,842,333	241,256	2,837,333	(5,000)
Rents & Concessions	59,136,745	58,318,972	(817,773)	64,387,092	6,068,120
Other Revenues	18,368,890	11,073,442	(7,295,448)	11,600,064	526,622
Interest & Investment Income		(650)	(650)	(682)	(32)
Expenditure Recovery	324,898,970	328,490,446	3,591,476	356,992,927	28,502,481
IntraFund Transfers In	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
Transfers In	45,598,692	41,249,444	(4,349,248)	40,388,163	(861,281)
Other Financing Sources	4,234,378	22,432,053	18,197,675		(22,432,053)

Department: ADM General Services Agency - City Admin

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Beg Fund Balance - Budget Only	13,589,864	20,399,177	6,809,313	12,677,043	(7,722,134)
Transfer Adjustment-Source	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
General Fund Support	81,704,934	82,640,735	935,801	91,223,498	8,582,763
Total Sources by Chart of Accounts	596,531,211	615,161,182	18,629,971	629,096,601	13,935,419

Fund Summary

City Facilities Improvement Fd	4,234,378	22,432,053	18,197,675	20,037,000	(22,432,053)
Culture and Recreation Fund	17,599,000	18,256,000	657,000	46,928,481	1,781,000
Central Shops Fund	41,914,396	44,184,961	2,270,565	104,840,485	2,743,520
Convention Facilities Fund	110,767,010	99,360,854	(11,406,156)	2,499,318	5,479,631
Community / Neighborhood Dev	3,015,331	2,519,328	(496,003)	221,772,736	(20,010)
General Fund	195,904,140	205,016,451	9,112,311	631,086	16,756,285
General Services Fund	886,458	1,014,031	127,573	196,363,534	(382,945)
Real Property Fund	183,922,893	186,194,388	2,271,495	10,445,140	10,169,146
Reproduction Fund	9,741,067	10,645,005	903,938	25,578,821	(199,865)
Treasure Island Dev Authority	28,546,538	25,538,111	(3,008,427)	40,710	16,756,285
Total Uses by Funds	596,531,211	615,161,182	18,629,971	629,096,601	13,935,419

Division Summary

ADM Administration	18,659,262	18,039,816	(619,446)	19,048,431	1,008,615
ADM Animal Care And Control	10,072,750	9,870,882	(201,868)	10,421,715	550,833
ADM Convention Facilities Mgmt	110,767,010	99,360,854	(11,406,156)	104,840,485	5,479,631
ADM Medical Examiner	13,920,268	13,543,144	(377,124)	13,732,783	189,639
ADM Internal Services	325,482,784	354,286,932	28,804,148	357,894,170	3,607,238
ADM City Administrator Prog	116,215,493	118,616,439	2,400,946	121,654,307	3,037,868
ADM Entertainment Commission	1,413,644	1,443,115	29,471	1,504,710	61,595
Total Uses by Division	596,531,211	615,161,182	18,629,971	629,096,601	13,935,419

Reserved Appropriations

Controller Reserves

10037301	Crit Repair Recovery Stim COPs	7,697,270
10041430	ADFM HOJ Underground Fuel Tank	11,134,783

Department: ADM General Services Agency - City Admin

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
10041433 ADRE 25VN Heat Pump & Cooling		2,300,000			
10041436 ADRE 50 Raymond Repair		1,300,000			
Controller Reserves: Total		22,432,053			0

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	45,201,327	44,735,094	(466,233)	45,661,274	926,180
			Mandatory Fringe Benefits	16,072,481	15,780,645	(291,836)	16,118,704	338,059
			Non-Personnel Services	5,170,785	4,064,688	(1,106,097)	4,026,502	(38,186)
			City Grant Program	5,412,479	3,647,406	(1,765,073)	3,644,289	(3,117)
			Materials & Supplies	1,144,643	1,026,481	(118,162)	1,021,806	(4,675)
			Services Of Other Depts	9,183,223	8,954,440	(228,783)	10,103,449	1,149,009
10000 Total				82,184,938	78,208,754	(3,976,184)	80,576,024	2,367,270
11430	SR Conv Fac Fd-Operating		Salaries	1,055,920	1,088,112	32,192	1,118,348	30,236
			Mandatory Fringe Benefits	311,882	321,045	9,163	331,620	10,575
			Non-Personnel Services	59,711,626	53,151,614	(6,560,012)	54,020,022	868,408
			Capital Outlay	80,000	350,000	270,000	565,000	215,000
			City Grant Program	600,000	450,000	(150,000)	400,000	(50,000)
			Debt Service	506,231	506,231		506,231	
			Materials & Supplies	21,530	5,000	(16,530)	5,000	
			Services Of Other Depts	9,879,136	12,381,564	2,502,428	14,648,627	2,267,063
			Intrafund Transfers Out	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
			Transfer Adjustment - Uses	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
11430 Total				72,166,325	68,253,566	(3,912,759)	71,594,848	3,341,282
12620	SR Surety Bond Self-Insurance		Non-Personnel Services	158,563	158,563		158,563	
12620 Total				158,563	158,563	0	158,563	0
27500	ISCSF CENTRAL SHOPS FUND		Salaries	11,787,199	12,571,776	784,577	13,058,257	486,481
			Mandatory Fringe Benefits	5,790,455	6,149,153	358,698	6,432,811	283,658

Department: ADM General Services Agency - City Admin

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								
27500	Total			41,914,396	44,184,961	2,270,565	46,928,481	2,743,520
28310	ISOIS REPRODUCTION FUND							
			Non-Personnel Services	6,338,351	5,963,992	(374,359)	6,010,039	46,047
			Capital Outlay	184,402		(184,402)		
			Materials & Supplies	14,320,178	15,828,297	1,508,119	15,950,501	122,204
			Services Of Other Depts	3,493,811	3,671,743	177,932	5,476,873	1,805,130
28310	Total			9,741,067	10,645,005	903,938	10,445,140	(199,865)
Operating Total				206,165,289	201,450,849	(4,714,440)	209,703,056	8,252,207
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15754	AD Red Facilities Maintenance	300,983		(300,983)		
		15756	City Admin Svcs Other Faciliti	425,810		(425,810)		
		16518	City Vehicle Pool	44,628	47,388	2,760	49,331	1,943
		16519	Entertainment Commission Fund	1,413,644	1,443,115	29,471	1,504,710	61,595
		16902	Community Ambassador Program	2,321,759		(2,321,759)		
		19666	AD Office Of Cannabis	1,118,019	1,076,490	(41,529)	1,122,701	46,211
		20886	ADRE HOJ Relocation		5,883,650	5,883,650	7,441,325	1,557,675
		21652	ADCP Critical Repairs		9,696,694	9,696,694	18,022,045	8,325,351
10010	Total			5,624,843	18,147,337	12,522,494	28,140,112	9,992,775
14300	SR Real Property	17375	Real Estate Div Facilities Inv	1,240,936	1,286,755	45,819	1,325,486	38,731
		17377	Real Estate Projects	105,000	387,016	282,016	405,041	18,025
		17378	Real Estate Real Property Fund	171,606,516	171,941,898	335,382	182,742,018	10,800,120
14300	Total			172,952,452	173,615,669	663,217	184,472,545	10,856,876
14400	SR Yerba Buena Gardens	17379	Yerba Buena Gardens Project	311,656	1,041,344	729,688	353,614	(687,730)
		20307	Yerba Buena Gardens Operations	10,658,785	11,537,375	878,590	11,537,375	
14400	Total			10,970,441	12,578,719	1,608,278	11,890,989	(687,730)

Department: ADM General Services Agency - City Admin

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				189,547,736	204,341,725	14,793,989	224,503,646	20,161,921
Annual Projects - Authority Control Total								
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10794	AD Fleet Management Capital Im		180,000	180,000	180,000	
		15753	AD Disability Access Maintena	600,000	350,000	(250,000)	350,000	
		15754	AD Red Facilities Maintenance	850,000	316,032	(533,968)	331,834	15,802
		15756	City Admin Svcs Other Faciliti		447,100	447,100	469,455	22,355
		16537	AD Digital Services Program	12,798,542	12,941,663	143,121	13,114,353	172,690
		16538	AD Real Estate Project	600,000	600,000			(600,000)
		16540	AD Coit Program Planning	709,503	750,275	40,772	821,676	71,401
		19255	PW City Capital Imprv Planning	1,708,249	1,733,159	24,910	1,793,351	60,192
		19486	AD Red-capital Improvements	2,725,000	5,140,000	2,415,000	1,700,000	(3,440,000)
		20451	Grants For the Arts	50,000		(50,000)		
		20886	ADRE HOJ Relocation	5,777,800		(5,777,800)		
		21652	ADCP Critical Repairs	2,428,431		(2,428,431)		
		21691	AD Contractor Development	200,000	100,000	(100,000)	100,000	
		22229	ADRE 1099 Sunnydale CR COPs	400,000		(400,000)		
		22295	AD Budget Addbacks	300,000		(300,000)		
10020 Total				29,147,525	22,558,229	(6,589,296)	18,860,669	(3,697,560)
10493	SR Union Sq Prk, Rec, OS fee	21146	Union Sq Prk, Rec, OS fee	215,331	19,978	(195,353)		(19,978)
10493 Total				215,331	19,978	(195,353)	0	(19,978)
10600	SR Neighborhood Beautification	16531	AD Ccg-puc Watershed Stwd Gran	100,000		(100,000)		
		19598	AD Neighborhood Beautification	2,500,000	2,499,350	(650)	2,499,318	(32)
10600 Total				2,600,000	2,499,350	(100,650)	2,499,318	(32)
10670	SR Eastern Neighborhood CI	10804	AD Adm - Interagency Planning	200,000		(200,000)		
10670 Total				200,000	0	(200,000)	0	0
11440	SR Conv Fac Fd-Continuing	19491	AD Moscone Conv Fac Capital Pr	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
11440 Total				10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
11445	SR Conv Fac Fd-Moscone Expan D	19804	Moscone Expansion District	28,000,685	28,107,288	106,603	28,245,637	138,349
11445 Total				28,000,685	28,107,288	106,603	28,245,637	138,349
11802	SR Culture & Rec Hotel Tax	20451	Grants For the Arts	17,599,000	18,256,000	657,000	20,037,000	1,781,000

Department: ADM General Services Agency - City Admin

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								
11802 Total				17,599,000	18,256,000	657,000	20,037,000	1,781,000
12650	SR Vital & Hlth Stat Fees	17083	HC Vital & Health Stats Fd	86,000	86,000	0	86,000	0
12650 Total				86,000	86,000	0	86,000	0
15382	CPXCF COP HOJ Relo-Tenant Imp	20886	ADRE HOJ Relocation	(5,000,000)	5,000,000	5,000,000	0	0
15382 Total				(5,000,000)	5,000,000	5,000,000	0	0
15384	CPXCF COP Crit Reprs/Rcv Stmls	21652	ADCP Critical Repairs	8,228,200	7,697,270	(530,930)		(7,697,270)
		21796	AD CR RS COPs Contingency	(3,593,822)		3,593,822		
		22224	ADFM Fleet Management CR COPs		11,134,783	11,134,783		(11,134,783)
		22229	ADRE 1099 Sunnydale CR COPs	(400,000)		400,000		
		22551	ADRE HOJ Roof CR COPs	5,000,000		(5,000,000)		
		22836	ADRE 25VN CR COPs		2,300,000	2,300,000		(2,300,000)
		22837	ADRE 50 Raymond CR COPs		1,300,000	1,300,000		(1,300,000)
15384 Total				9,234,378	22,432,053	13,197,675	0	(22,432,053)
31920	TI Continuing Authority Ctrl	19599	AD Treasure Island Project	28,546,538	25,538,111	(3,008,427)	25,025,673	(512,438)
		20275	AD Treasure Island Art Fee				553,148	553,148
31920 Total				28,546,538	25,538,111	(3,008,427)	25,578,821	40,710
Continuing Projects - Authority Control Total				121,229,457	122,497,009	1,267,552	100,307,445	(22,189,564)
Grants Projects								
12550	SR Grants; GSF Continuing	10038975	ADMME CHP DUID Toxicology 2	252,083		(252,083)		
		10040274	ADMME CHP DUID Toxicology 3	389,812	769,468	379,656	386,523	(382,945)
12550 Total				641,895	769,468	127,573	386,523	(382,945)
Grants Projects Total				641,895	769,468	127,573	386,523	(382,945)
Work Orders/Overhead								
10060	GF Work Order	296644	ADM Internal Services	78,946,834	86,102,131	7,155,297	94,195,931	8,093,800
10060 Total				78,946,834	86,102,131	7,155,297	94,195,931	8,093,800
Work Orders/Overhead Total				78,946,834	86,102,131	7,155,297	94,195,931	8,093,800
Total Uses of Funds				596,531,211	615,161,182	18,629,971	629,096,601	13,935,419

Department: TIS General Services Agency - Technology

	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	43,348,253	45,288,891	1,940,638	47,040,839	1,751,948
Mandatory Fringe Benefits	15,940,825	16,644,000	703,175	17,369,709	725,709
Non-Personnel Services	74,863,063	76,507,193	1,644,130	77,215,344	708,151
Capital Outlay	1,805,000	2,250,000	445,000	2,800,000	550,000
City Grant Program		95,000	95,000	95,000	
Materials & Supplies	3,225,657	4,179,165	953,508	3,669,165	(510,000)
Programmatic Projects	6,544,376	3,904,799	(2,639,577)	5,680,000	1,775,201
Services Of Other Depts	19,139,858	18,704,018	(435,840)	19,613,034	909,016
Overhead and Allocations	1,446,221	1,475,706	29,485	1,269,209	(206,497)
Intrafund Transfers Out	3,626,847	3,511,799	(115,048)	4,087,000	575,201
Transfer Adjustment - Uses	(3,626,847)	(3,511,799)	115,048	(4,087,000)	(575,201)
Total Uses by Chart of Accounts	166,313,253	169,048,772	2,735,519	174,752,300	5,703,528
<u>Sources Summary</u>					
Intergovernmental: Other	115,062	114,635	(427)	119,044	4,409
Licenses, Permits, & Franchises	1,828,000	1,828,000		1,828,000	
Rents & Concessions	581,169	594,060	12,891	602,778	8,718
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	149,158,258	152,198,970	3,040,712	159,632,740	7,433,770
IntraFund Transfers In	3,626,847	3,511,799	(115,048)	4,087,000	575,201
Transfers In	300,000		(300,000)		
Beg Fund Balance - Budget Only	7,034,110	8,231,164	1,197,054	5,328,489	(2,902,675)
Transfer Adjustment-Source	(3,626,847)	(3,511,799)	115,048	(4,087,000)	(575,201)
General Fund Support	7,206,654	5,991,943	(1,214,711)	7,151,249	1,159,306
Total Sources by Chart of Accounts	166,313,253	169,048,772	2,735,519	174,752,300	5,703,528
<u>Fund Summary</u>					
General Fund	9,740,678	8,475,437	(1,265,241)	9,634,743	1,159,306
General Services Fund	3,318,000	2,518,000	(800,000)	1,918,000	(600,000)
Telecom & Information Fund	153,254,575	158,055,335	4,800,760	163,199,557	5,144,222
Total Uses by Funds	166,313,253	169,048,772	2,735,519	174,752,300	5,703,528

Department: TIS General Services Agency - Technology

		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>						
	DT Communications	8,944,779	7,407,632	(1,537,147)	6,895,604	(512,028)
	DT Support Services	10,593,885	11,283,911	690,026	11,825,673	541,762
	DT Administration	63,114,949	63,859,468	744,519	65,525,502	1,666,034
	DT JUSTIS	3,045,237	2,912,834	(132,403)	2,995,543	82,709
	DT Cybersecurity	13,074,582	14,336,438	1,261,856	14,699,242	362,804
	DT PMO	2,793,202	2,734,306	(58,896)	2,822,872	88,566
	DT Rate Model Usage	8,262,630	8,593,604	330,974	8,918,375	324,771
	DT Capital And Equipment	505,000	1,000,000	495,000	800,000	(200,000)
	DT Innovation	721,363	712,593	(8,770)	733,657	21,064
	DT Enterprise Applications	7,405,111	8,463,616	1,058,505	8,247,839	(215,777)
	DT Infrastructure & Operations	29,938,863	27,163,343	(2,775,520)	29,678,158	2,514,815
	DT Public Safety	17,913,652	20,581,027	2,667,375	21,609,835	1,028,808
	Total Uses by Division	166,313,253	169,048,772	2,735,519	174,752,300	5,703,528

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	2,228,895	2,412,659	183,764	2,477,697	65,038
			Mandatory Fringe Benefits	741,748	779,178	37,430	808,397	29,219
			Non-Personnel Services	355,646	338,939	(16,707)	321,279	(17,660)
			Materials & Supplies	17,863	16,077	(1,786)	16,077	
			Services Of Other Depts	500	500		500	
			Overhead and Allocations	1,128,260	1,015,250	(113,010)	1,015,250	
				4,472,912	4,562,603	89,691	4,639,200	76,597
12500	SR Cable TV Access Dev&Prog		Non-Personnel Services	848,000	753,000	(95,000)	753,000	
			City Grant Program		95,000	95,000	95,000	
			Materials & Supplies	690,000	690,000		690,000	
			Services Of Other Depts	1,780,000	980,000	(800,000)	380,000	(600,000)

Department: TIS General Services Agency - Technology

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								
12500	Total			3,318,000	2,518,000	(800,000)	1,918,000	(600,000)
28100	ISTIF NON PROJECT CONTROLLED							
			Salaries	853,617	837,755	(15,862)	867,530	29,775
			Mandatory Fringe Benefits	289,147	288,823	(324)	299,024	10,201
			Non-Personnel Services	23,512,109	23,399,587	(112,522)	23,361,018	(38,569)
			Materials & Supplies	50,000		(50,000)		
			Overhead and Allocations	347,301	347,301		347,301	
28100	Total			25,052,174	24,873,466	(178,708)	24,874,873	1,407
Operating Total								
Annual Projects - Authority Control								
28070	ISTIF Annual Authority Ctrl	17582	DT Dt Operating Master Project	101,504,535	105,604,907	4,100,372	109,870,135	4,265,228
		17608	Dt Work Order Projects	21,971,019	24,065,163	2,094,144	24,367,549	302,386
28070	Total			123,475,554	129,670,070	6,194,516	134,237,684	4,567,614
Annual Projects - Authority Control Total								
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15346	DT Broadband Connectivity-capi	350,000	500,000	150,000	500,000	
		16524	AD Justis Project - City Adm.	3,045,237	2,912,834	(132,403)	2,995,543	82,709
		20315	Mainframe Retirement Plan	1,317,529		(1,317,529)	1,200,000	1,200,000
		20355	DT Fiber to Public Housing		500,000	500,000	300,000	(200,000)
		20356	DT VOIP Facilities Remediation	400,000		(400,000)		
		21814	DT City Hall WiFi Improvements	155,000		(155,000)		
10020	Total			5,267,766	3,912,834	(1,354,932)	4,995,543	1,082,709
28080	ISTIF ContinuingAuthorityCtrl	17610	DT Telecom - Voip Project	1,380,000		(1,380,000)	1,100,000	1,100,000
		19672	TI City Cloud Enhancement	1,371,847	1,074,799	(297,048)	1,100,000	25,201
		21487	DT Projects	200,000	200,000		200,000	
		21876	DT Digital Divide Connectivity	300,000		(300,000)		
		22233	DT City Data Ctr Resiliency	675,000	260,000	(415,000)	210,000	(50,000)
		22549	DT 49 SVN Broadcast System	800,000		(800,000)		
		22801	DT DR for Critical City Apps		977,000	977,000	977,000	
		22804	DT Generative AI		1,000,000	1,000,000	500,000	(500,000)

Department: TIS General Services Agency - Technology

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								
28080	Total			4,726,847	3,511,799	(1,215,048)	4,087,000	575,201
Continuing Projects - Authority Control Total				9,994,613	7,424,633	(2,569,980)	9,082,543	1,657,910
Total Uses of Funds				166,313,253	169,048,772	2,735,519	174,752,300	5,703,528

Department: HSS Health Service 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	6,308,915	5,412,694	(896,221)	5,627,529	214,835
Mandatory Fringe Benefits	2,613,811	2,286,437	(327,374)	2,388,866	102,429
Non-Personnel Services	2,522,965	1,512,493	(1,010,472)	1,600,072	87,579
Materials & Supplies	44,459	50,673	6,214	23,573	(27,100)
Services Of Other Depts	2,371,932	1,992,352	(379,580)	1,881,295	(111,057)
Total Uses by Chart of Accounts	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686

Sources Summary

Charges for Services	9,131		(9,131)		
Other Revenues	460,000	640,958	180,958	580,000	(60,958)
Expenditure Recovery	13,392,951	10,613,691	(2,779,260)	10,941,335	327,644
General Fund Support					

Total Sources by Chart of Accounts	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
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Fund Summary

General Fund	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Total Uses by Funds	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686

Division Summary

HSS Health Service System	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Total Uses by Division	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686

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	6,308,915	5,412,694	(896,221)	5,627,529	214,835
			Mandatory Fringe Benefits	2,613,811	2,286,437	(327,374)	2,388,866	102,429
			Non-Personnel Services	2,522,965	1,512,493	(1,010,472)	1,600,072	87,579
			Materials & Supplies	44,459	50,673	6,214	23,573	(27,100)
			Services Of Other Depts	2,371,932	1,992,352	(379,580)	1,881,295	(111,057)

Department: HSS Health Service System

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	Total			13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
	Operating Total			13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
	Total Uses of Funds			13,862,082	11,254,649	(2,607,433)	11,521,335	266,686

Department: HOM Homelessness And Supportive Housing

	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	33,095,318	35,882,994	2,787,676	37,339,967	1,456,973
Mandatory Fringe Benefits	11,997,459	13,060,845	1,063,386	13,614,338	553,493
Non-Personnel Services	29,705,466	27,799,805	(1,905,661)	25,865,369	(1,934,436)
Aid Assistance	2,754,382	2,754,382		2,754,382	
Capital Outlay	1,500,000		(1,500,000)		
City Grant Program	485,967,886	607,229,908	121,262,022	471,786,351	(135,443,557)
Materials & Supplies	183,165	183,165		183,165	
Programmatic Projects	97,739,353	106,634,460	8,895,107	64,929,608	(41,704,852)
Services Of Other Depts	50,108,855	53,204,209	3,095,354	60,575,495	7,371,286
Overhead and Allocations	240,697		(240,697)		
Total Uses by Chart of Accounts	713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)

<u>Sources Summary</u>					
Business Taxes	218,445,150	203,110,000	(15,335,150)	207,570,000	4,460,000
Intergovernmental: Federal	62,799,252	62,815,200	15,948	62,800,608	(14,592)
Intergovernmental: State	73,499,050	56,357,456	(17,141,594)		(56,357,456)
Charges for Services	6,683,325	13,971,642	7,288,317	13,971,642	
Rents & Concessions	129,840	129,840		129,840	
Interest & Investment Income	12,596,000	22,021,033	9,425,033	16,767,967	(5,253,066)
Expenditure Recovery	11,110,401	11,751,996	641,595	11,815,299	63,303
IntraFund Transfers In	22,366,301	23,118,299	751,998	23,118,299	
Beg Fund Balance - Budget Only	3,550,000	137,230,630	133,680,630	34,563,634	(102,666,996)
General Fund Support	302,113,262	316,243,672	14,130,410	306,311,386	(9,932,286)
Total Sources by Chart of Accounts	713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)

<u>Fund Summary</u>					
Community Health Services Fund	631,550	5,549,550	4,918,000	631,550	(4,918,000)
General Fund	363,130,645	365,215,449	2,084,804	355,346,466	(9,868,983)
Human Welfare Fund	114,939,236	113,623,106	(1,316,130)	62,169,058	(51,454,048)
Our City Our Home Fund	234,591,150	362,361,663	127,770,513	258,901,601	(103,460,062)
Total Uses by Funds	713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)

Department: HOM Homelessness And Supportive Housing

	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>					
HOM ADMINISTRATION	23,634,513	24,755,771	1,121,258	25,572,964	817,193
HOM PROGRAMS	689,658,068	821,993,997	132,335,929	651,475,711	(170,518,286)
Total Uses by Division	713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)

Reserved Appropriations

Mayor Reserves

10036744	HOM AffordHousing-GenHomeless	8,843,703
10036745	HOM AffordHousing-Under Age 30	3,257,471
10036746	HOM AffordHousing-Families	4,049,871
10036748	HOM Homelessness Prevention	4,857,598
10036749	HOM Shelter and Hygiene	3,246,195
Mayor Reserves: Total		24,254,838

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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	28,078,680	20,292,578	(7,786,102)	21,052,172	759,594
			Mandatory Fringe Benefits	10,167,795	7,313,389	(2,854,406)	7,594,143	280,754
			Non-Personnel Services	27,324,191	25,743,785	(1,580,406)	24,187,124	(1,556,661)
			Aid Assistance	301,264	301,264		301,264	
			City Grant Program	168,354,998	171,057,720	2,702,722	171,651,643	593,923
			Materials & Supplies	183,165	183,165		183,165	
			Services Of Other Depts	44,646,536	48,153,874	3,507,338	55,932,159	7,778,285
			Overhead and Allocations	(12,419,511)			12,419,511	
10000 Total				266,637,118	273,045,775	6,408,657	280,901,670	7,855,895
Operating Total				266,637,118	273,045,775	6,408,657	280,901,670	7,855,895

Continuing Projects - Authority Control

10020	GF Continuing Authority Ctrl	11346	HO 440 Turk Building	155,234	165,651	10,417	171,634	5,983
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Department: HOM Homelessness And Supportive Housing

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								
17129	HO Shelter And Navigation Cent			36,196,744	42,360,569	6,163,825	27,637,632	(14,722,937)
17702	HN Whole Person Care Pilot			27,410,841	17,052,340	(10,358,501)	13,970,658	(3,081,682)
20938	Housing for Homeless			5,107,548	3,685,294	(1,422,254)	3,685,294	
21815	260 Golden Gate Seismic			500,000		(500,000)		
10020 Total				69,370,367	63,263,854	(6,106,513)	45,465,218	(17,798,636)
10030	GF Human Services Care			22,366,301	23,118,299	751,998	23,118,299	
10030 Total				22,366,301	23,118,299	751,998	23,118,299	0
10582	SR OCOH Nov18 PropCHomelessSvc	21528	HOM AffordHousing-GenHomeless	83,560,500	96,152,309	12,591,809	84,348,968	(11,803,341)
		21529	HOM AffordHousing-Under Age 30	29,126,000	85,666,849	56,540,849	34,665,300	(51,001,549)
		21530	HOM AffordHousing-Families	36,407,500	63,800,892	27,393,392	42,984,661	(20,816,231)
		21532	HOM Homelessness Prevention	52,771,000	69,157,909	16,386,909	66,956,435	(2,201,474)
		21533	HOM Shelter and Hygiene	32,726,150	47,583,704	14,857,554	29,946,237	(17,637,467)
10582 Total				234,591,150	362,361,663	127,770,513	258,901,601	(103,460,062)
Continuing Projects - Authority Control Total				326,327,818	448,743,816	122,415,998	327,485,118	(121,258,698)
Grants Projects								
11580	SR Community Health-Grants	10039359	HOM FY24 SB McKinney PATH	631,550		(631,550)		
		10040642	HOM FY25 SB McKinney PATH		631,550	631,550	631,550	
		10041191	HHIP 2		4,348,000	4,348,000		(4,348,000)
		10041193	IPP 2		370,000	370,000		(370,000)
		10041194	CaAIM TMP		200,000	200,000		(200,000)
11580 Total				631,550	5,549,550	4,918,000	631,550	(4,918,000)
12960	SR Human Welfare-Grants	10038952	SFHA EHV Support		114,500	114,500		(114,500)
		10039361	HOM FY24 250 Kearny VASH	2,453,118		(2,453,118)		
		10039364	HOM FY24 CoC AO Budget	5,643,326		(5,643,326)		
		10039368	Ei Dorado/Midori	365,662		(365,662)		
		10039369	Veterans Academy	358,694		(358,694)		
		10039370	Veterans Commons	416,149		(416,149)		
		10039371	SF HMIS Expansion	716,712		(716,712)		
		10039372	Rental Assistance I	15,650,848		(15,650,848)		
		10039373	Glide Cecil William Comm House	604,457		(604,457)		

Department: HOM Homelessness And Supportive Housing

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
10039383	Hazel Betsey			266,109		(266,109)		
10039395	CHP Scattered Sites			1,014,815		(1,014,815)		
10039398	Rental Assistance II			4,452,876		(4,452,876)		
10039414	CCCYO Scattered Sites			1,619,657		(1,619,657)		
10039417	Dir Access Hsng Chrmic Alchlics			1,494,069		(1,494,069)		
10039421	3rd Strt Hmless Youth RRRH Prgm			556,578		(556,578)		
10039427	1296 Shotwell			399,215		(399,215)		
10039432	Mission Bay			273,638		(273,638)		
10039433	Rnt Assince for Hmless Vets II			507,842		(507,842)		
10039434	Hope House for Veterans			1,030,314		(1,030,314)		
10039446	Rapid Rehousing for Fam & TAY			2,336,472		(2,336,472)		
10039449	San Fran Coordin Entry Expan			997,570		(997,570)		
10039450	Youth Coordinated Entry			225,000		(225,000)		
10039452	DV Coordinated Entry			882,911		(882,911)		
10039457	Larkin Strt YAC Collaborative			444,106		(444,106)		
10039458	AWS Rapid Rehousing			1,379,412		(1,379,412)		
10039462	LGBT Center Host Home Program			368,177		(368,177)		
10039470	Integrated Services Network			993,797		(993,797)		
10039472	1300 Fourth			492,006		(492,006)		
10039473	Mary Helen Rogers Senr Commnty			371,163		(371,163)		
10039474	Lyric			1,178,246		(1,178,246)		
10039475	Rent Assince for Hmless Vets I			642,430		(642,430)		
10039476	Bishop Swing Community House			468,479		(468,479)		
10039477	Treasure Island Consolidated			2,639,096		(2,639,096)		
10039478	TNDC Folsom Dore			599,723		(599,723)		
10039479	Allen Hotel			712,602		(712,602)		
10039480	San Francisco HMIS 2016			33,909		(33,909)		
10039481	Eddy and Taylor			296,874		(296,874)		
10039482	Housing for Survivors			2,338,149		(2,338,149)		
10039501	Leasing - Empress/Hope H/Rita			3,608,623		(3,608,623)		

Grants Projects

Department: HOM Homelessness And Supportive Housing

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
10039502	CoC Planning 2022			1,250,000		(1,250,000)		
10039834	78 Haight			969,546		(969,546)		
10039835	180 Jones			1,095,332		(1,095,332)		
10040222	HOM VETERAN AFFAIRS ONE SYSTEM			20,000		(20,000)		
10040651	HOM FY25 250 Kearny VASH				2,453,118	2,453,118	2,453,118	
10040652	HOM FY25 CoC AO Budget				5,643,553	5,643,553	5,743,461	99,908
10040653	EI Dorado/Midori				361,670	361,670	361,670	
10040655	Veterans Academy				358,694	358,694	358,694	
10040657	Veterans Commons				405,871	405,871	405,871	
10040659	SF HMIS Expansion				716,712	716,712	716,712	
10040660	Rental Assistance I				15,372,979	15,372,979	15,372,979	
10040661	Glide Cecil William Comm House				589,383	589,383	589,383	
10040662	Hazel Betsey				260,267	260,267	260,267	
10040664	CHP Scattered Sites				959,958	959,958	959,958	
10040665	Rental Assistance II				4,351,609	4,351,609	4,351,609	
10040667	CCYO Scattered Sites				1,527,836	1,527,836	1,527,836	
10040668	Dir Access Hsng Chrmic Alchlics				1,467,415	1,467,415	1,467,415	
10040672	3rd Stirt Hmless Youth RRH Prgm				549,000	549,000	549,000	
10040673	1296 Shotwell				392,290	392,290	392,290	
10040675	Mission Bay				269,382	269,382	269,382	
10040676	Rnt Assntnce for Hmless Vets II				492,034	492,034	492,034	
10040677	Hope House for Veterans				1,029,208	1,029,208	1,029,208	
10040678	Rapid Re-Housing for TAY				2,297,037	2,297,037	2,297,037	
10040679	San Fran Coordin Entry Expan				997,570	997,570	997,570	
10040681	Youth Coordinated Entry				225,000	225,000	225,000	
10040682	DV Coordinated Entry				882,911	882,911	882,911	
10040683	Larkin Stirt YAC Collaborative				444,106	444,106	444,106	
10040685	AWS Rapid Rehousing				1,379,412	1,379,412	1,379,412	
10040688	LGBT Center Host Home Program				368,177	368,177	368,177	

Grants Projects

Department: HOM Homelessness And Supportive Housing

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								
10040689	Integrated Services Network				993,797	993,797	993,797	
10040691	1300 Fourth				492,006	492,006	492,006	
10040692	Mary Helen Rogers Senr Commnty				371,163	371,163	371,163	
10040693	Lyric				1,178,246	1,178,246	1,178,246	
10040706	Rent Assthnce for Hmless Vets I				642,430	642,430	642,430	
10040708	Bishop Swing Community House				468,479	468,479	468,479	
10040709	Treasure Island Consolidated				2,639,096	2,639,096	2,639,096	
10040710	TNDC Folsom Dore				599,723	599,723	599,723	
10040714	Allen Hotel				712,602	712,602	712,602	
10040719	San Francisco HMIS 2016				33,909	33,909	33,909	
10040720	Eddy and Taylor				296,874	296,874	296,874	
10040722	Housing for Survivors				2,338,149	2,338,149	2,338,149	
10040723	Leasing - Empress/Hope H/Rita				3,604,870	3,604,870	3,604,870	
10040725	CoC Planning 2023				1,500,000	1,500,000	1,500,000	
10040732	78 Haight				969,546	969,546	969,546	
10040733	180 Jones				1,095,332	1,095,332	1,095,332	
10040735	HOM VETERAN AFFAIRS ONE SYSTEM				20,000	20,000	20,000	
10041161	4200 Geary				317,736	317,736	317,736	
12960 Total				62,167,702	62,183,650	15,948	62,169,058	(14,592)
Grants Projects Total				62,799,252	67,733,200	4,933,948	62,800,608	(4,932,592)
Work Orders/Overhead								
10060	GF Work Order	203646	HOM PROGRAMS	4,756,859	5,787,521	1,030,662	5,861,279	73,758
10060 Total				4,756,859	5,787,521	1,030,662	5,861,279	73,758
Work Orders/Overhead Total				4,756,859	5,787,521	1,030,662	5,861,279	73,758
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10039905	HHAP 4	40,696,894		(40,696,894)		
		10040254	HHIP	3,668,050		(3,668,050)		
		10040256	PATH CITED	1,945,706		(1,945,706)		
		10040393	ERF-2-R (Mission Cabins)	6,460,884		(6,460,884)		

Department: HOM Homelessness And Supportive Housing

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
		10041123	HHAP 5		43,463,970	43,463,970		(43,463,970)
		10041210	Encampment Resolution ERF-3-R		7,975,486	7,975,486		(7,975,486)
12920 Total				52,771,534	51,439,456	(1,332,078)	0	(51,439,456)
Continuing Projects - Project Control Total				52,771,534	51,439,456	(1,332,078)	0	(51,439,456)
Total Uses of Funds				713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)

Department: HRD Human Resources

	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	30,606,987	31,278,508	671,521	32,508,459	1,229,951
Mandatory Fringe Benefits	10,903,470	11,338,113	434,643	11,804,527	466,414
Non-Personnel Services	94,033,154	101,112,194	7,079,040	105,076,504	3,964,310
Materials & Supplies	440,516	407,220	(33,296)	407,220	
Programmatic Projects	5,291,126	5,700,000	408,874	1,640,000	(4,060,000)
Services Of Other Depts	9,484,604	7,785,764	(1,698,840)	8,851,843	1,066,079
Overhead and Allocations				173,509	173,509
Total Uses by Chart of Accounts	150,759,857	157,621,799	6,861,942	160,462,062	2,840,263
<u>Sources Summary</u>					
Other Revenues	146,103	151,980	5,877	157,788	5,808
Expenditure Recovery	130,603,863	142,302,603	11,698,740	144,828,203	2,525,600
General Fund Support	20,009,891	15,167,216	(4,842,675)	15,476,071	308,855
Total Sources by Chart of Accounts	150,759,857	157,621,799	6,861,942	160,462,062	2,840,263
<u>Fund Summary</u>					
General Fund	47,077,754	47,839,816	762,062	46,310,271	(1,529,545)
General Services Fund	103,682,103	109,781,983	6,099,880	114,151,791	4,369,808
Total Uses by Funds	150,759,857	157,621,799	6,861,942	160,462,062	2,840,263
<u>Division Summary</u>					
HRD Administration	7,060,690	7,104,123	43,433	6,881,326	(222,797)
HRD Equal Emplmtn Opportunity	8,781,558	9,111,916	330,358	9,379,107	267,191
HRD Employee Relations	7,763,225	4,847,885	(2,915,340)	5,270,223	422,338
HRD Employment Services		15,342,910	15,342,910	16,530,931	1,188,021
HRD Recruit-Assess-Client Svc	12,792,895		(12,792,895)		
HRD Workers Compensation	103,536,000	109,630,003	6,094,003	113,994,003	4,364,000
HRD Workforce Development	10,825,489	11,584,962	759,473	8,406,472	(3,178,490)
Total Uses by Division	150,759,857	157,621,799	6,861,942	160,462,062	2,840,263

Uses of Funds Detail Appropriation

Department: HRD Human Resources

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	17,555,044	19,272,553	1,717,509	20,042,759	770,206
			Mandatory Fringe Benefits	5,814,698	6,432,433	617,735	6,696,534	264,101
			Non-Personnel Services	1,459,443	2,450,360	990,917	2,528,425	78,065
			Materials & Supplies	132,960	119,664	(13,296)	119,664	
			Services Of Other Depts	5,778,611	6,169,914	391,303	7,112,195	942,281
			Overhead and Allocations	(1,502,692)	(4,147,754)	(2,645,062)	(4,131,129)	16,625
10000	Total			29,238,064	30,297,170	1,059,106	32,368,448	2,071,278
12460	SR Workers' Compensation		Salaries	8,305,641	7,095,623	(1,210,018)	7,381,658	286,035
			Mandatory Fringe Benefits	3,612,730	3,177,076	(435,654)	3,321,014	143,938
			Non-Personnel Services	88,431,388	94,266,439	5,835,051	97,828,539	3,562,100
			Materials & Supplies	180,406	180,406		180,406	
			Services Of Other Depts	1,503,143	1,312,696	(190,447)	1,436,494	123,798
			Overhead and Allocations	1,502,692	3,597,763	2,095,071	3,845,892	248,129
12460	Total			103,536,000	109,630,003	6,094,003	113,994,003	4,364,000
Operating Total				132,774,064	139,927,173	7,153,109	146,362,451	6,435,278
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17358	HR Tuition Reimbursement	9,000	9,000		9,000	
		17360	Labor Relations	4,410,439	1,412,917	(2,997,522)	1,746,724	333,807
		17363	Hr Trainee Program	165,978	172,115	6,137	178,248	6,133
		17364	Leave Management	419,977	435,397	15,420	451,188	15,791
		20992	HR SF Fellows Program	3,480,000	4,200,000	720,000	840,000	(3,360,000)
		22015	ExpAuth-Auto Machinists 1414	4,000	4,000		4,000	
		22016	ExpAuth-Bldg Inspectors Assoc.	10,000	10,000		10,000	
		22017	ExpAuth-Consolidated Crafts	4,500	4,500		4,500	
		22018	ExpAuth-Carpenters, Local 22	5,000		(5,000)		
		22019	ExpAuth-Deputy Sheriffs' Assoc	5,000	5,000		5,000	
		22020	ExpAuth-Electrical Workers,L6	8,000	8,000		8,000	
		22021	ExpAuth-FirefightersL798 Unit1	20,000	20,000		20,000	
		22022	ExpAuth-FirefightersL798 Unit2	3,000	3,000		3,000	
		22024	ExpAuth-Laborers, Local 261	7,500		(7,500)		

Department: HRD Human Resources

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								
22025	ExpAuth-MunicipalExecAssoc			250,000	250,000		250,000	
22026	ExpAuth-Plumbers, Local 38			7,500	7,500		7,500	
22027	ExpAuth-Police Officers, L911			5,000	5,000		5,000	
22028	ExpAuth-DeputyProbationOfficer			20,000	20,000		20,000	
22029	ExpAuth-SF City Workers United			4,000	4,000		4,000	
22030	ExpAuth-SEIU Local 1021, Misc			120,000	120,000		120,000	
22031	ExpAuth-SEIU L1021, StaffNurses			275,000	275,000		275,000	
22032	ExpAuth-SheetMetalWorkers,L104			750	750		750	
22033	ExpAuth-SheriffsMgrSupervisor			5,000	5,000		5,000	
22034	ExpAuth-StationaryEngineer,L39			8,000	8,000		8,000	
22035	ExpAuth-Teamsters, 853			6,000		(6,000)		
22036	ExpAuth-TeamstersL856MultiUnit			20,000	20,000		20,000	
22037	ExpAuth-Teamsters, L856SupvRN			100,000	100,000		100,000	
22038	ExpAuth-TWU Local 250-A, 7410			2,500	2,500		2,500	
22039	ExpAuth-TWU, Local 200, SEAM			6,000	6,000		6,000	
22040	ExpAuth-TWU, L250-A, MultiUnit			15,000	15,000		15,000	
22041	ExpAuth-UnrepresentedEmployees			30,000	30,000		30,000	
22431	HRD-Local 261 Apprenticeship			100,000	100,000		100,000	
10010 Total				9,427,144	7,252,679	(2,174,465)	4,248,410	(3,004,269)
Annual Projects - Authority Control Total								
				9,427,144	7,252,679	(2,174,465)	4,248,410	(3,004,269)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl							
		17358	HR Tuition Reimbursement	29,972	29,972		29,972	
		17367	HR Fingerprinting	350,000	350,000		350,000	
		20357	HIRING MODERNIZATION	2,575,293	2,508,891	(66,402)	2,542,796	33,905
		21748	Reinvestment Initiatives	208,104	216,046	7,942	223,548	7,502
		22018	ExpAuth-Carpenters, Local 22		5,000	5,000	5,000	
		22023	ExpAuth-IFPTE, Local 21	1,000,000	1,000,000		1,000,000	
		22024	ExpAuth-Laborers, Local 261		7,500	7,500	7,500	
		22035	ExpAuth-Teamsters, 853		6,000	6,000	6,000	
		22431	HRD-Local 261 Apprenticeship	100,000		(100,000)		

Department: HRD Human Resources

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								
	22432	HRD-Local 1414 Apprenticeship	15,000	15,000		15,000		
	22446	HRD Career Center	755,909	388,949	(366,960)	396,099	7,150	
	22550	Internet-Employee Portal	911,576	1,000,000	88,424	300,000	(700,000)	
10020 Total			5,945,854	5,527,358	(418,496)	4,875,915	(651,443)	
Continuing Projects - Authority Control Total								
Grants Projects								
12550	SR Grants; GSF Continuing	10039615	HRD Fish Fellow Grant FY24	146,103		(146,103)		
		10040858	HRD Fish Fellow Grant FY25		151,980	151,980	157,788	5,808
12550 Total			146,103	151,980	5,877	157,788	5,808	
Grants Projects Total								
Work Orders/Overhead								
10060	GF Work Order	232025	HRD Employment Services		3,671,247	3,671,247	3,677,504	6,257
			HRD Recruit-Assess-Client Svc	1,288,563		(1,288,563)		
		232029	HRD Workforce Development	1,178,129	1,091,362	(86,767)	1,139,994	48,632
10060 Total			2,466,692	4,762,609	2,295,917	4,817,498	54,889	
Work Orders/Overhead Total								
Total Uses of Funds								
			150,759,857	157,621,799	6,861,942	160,462,062	2,840,263	

Department: HRC Human Rights 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	4,085,332	4,834,849	749,517	5,048,942	214,093
Mandatory Fringe Benefits	1,529,181	1,789,686	260,505	1,864,184	74,498
Non-Personnel Services	150,616	301,850	151,234	291,815	(10,035)
City Grant Program	1,547,416	1,645,580	98,164	1,645,580	
Materials & Supplies	29,437	33,066	3,629	33,066	
Programmatic Projects	13,132,205	35,238,255	22,106,050	24,192,352	(11,045,903)
Services Of Other Depts	1,049,219	1,342,832	293,613	1,118,635	(224,197)
Total Uses by Chart of Accounts	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
<u>Sources Summary</u>					
Intergovernmental: State		9,900,000	9,900,000		(9,900,000)
Expenditure Recovery	5,099,600	100,080	(4,999,520)	100,584	504
General Fund Support	16,423,806	35,186,038	18,762,232	34,093,990	(1,092,048)
Total Sources by Chart of Accounts	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
<u>Fund Summary</u>					
Community / Neighborhood Dev		9,900,000	9,900,000		(9,900,000)
General Fund	21,523,406	35,286,118	13,762,712	34,194,574	(1,091,544)
Total Uses by Funds	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
<u>Division Summary</u>					
HRC Human Rights Commission	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
Total Uses by Division	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)

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	4,085,332	4,834,849	749,517	5,048,942	214,093
			Mandatory Fringe Benefits	1,529,181	1,789,686	260,505	1,864,184	74,498
			Non-Personnel Services	150,616	301,850	151,234	291,815	(10,035)

Department: HRC Human Rights 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								
10000 Total								
Operating Total				8,116,406	9,412,417	1,296,011	9,727,427	315,010
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	20990	Opportunities for All	64,795	64,795		64,795	
		21748	Reinvestment Initiatives	10,435,205	24,976,906	14,541,701	23,570,352	(1,406,554)
		22070	HRC CBO Grant Pool	2,907,000	832,000	(2,075,000)	832,000	
10020 Total				13,407,000	25,873,701	12,466,701	24,467,147	(1,406,554)
Continuing Projects - Authority Control Total				13,407,000	25,873,701	12,466,701	24,467,147	(1,406,554)
Grants Projects								
10770	SR Neighborhood Dev-Grants	10041222	CFA FY25-FY26		9,900,000	9,900,000		(9,900,000)
10770 Total				0	9,900,000	9,900,000	0	(9,900,000)
Grants Projects Total				0	9,900,000	9,900,000	0	(9,900,000)
Total Uses of Funds				21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)

Department: HSA Human 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	257,513,770	273,384,635	15,870,865	284,610,186	11,225,551
Mandatory Fringe Benefits	116,161,808	121,799,324	5,637,516	127,253,146	5,453,822
Non-Personnel Services	45,477,413	52,151,638	6,674,225	45,358,569	(6,793,069)
Aid Assistance	16,613,495	11,246,053	(5,367,442)	11,246,053	
Aid Payments	454,471,475	486,045,579	31,574,104	516,982,855	30,937,276
Capital Outlay	1,451,243	73,917	(1,377,326)		(73,917)
City Grant Program	178,132,284	166,775,755	(11,356,529)	163,450,598	(3,325,157)
Debt Service		2,600,463	2,600,463	6,542,488	3,942,025
Materials & Supplies	3,914,664	3,675,322	(239,342)	3,679,447	4,125
Other Support/Care of Persons	1,010,000	1,140,687	130,687	1,140,687	
Programmatic Projects	183,500	680,000	496,500	680,000	
Services Of Other Depts	93,752,675	97,637,961	3,885,286	100,057,946	2,419,985
Intrafund Transfers Out	22,366,301	23,512,270	1,145,969	23,512,270	
Transfer Adjustment - Uses		(393,971)	(393,971)	(393,971)	
Total Uses by Chart of Accounts	1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641

<u>Sources Summary</u>					
Intergovernmental: Federal	339,641,715	355,192,431	15,550,716	361,369,251	6,176,820
Intergovernmental: State	496,032,999	499,984,711	3,951,712	507,867,063	7,882,352
Charges for Services	1,911,225	2,311,225	400,000	2,311,225	
Rents & Concessions	100,000	145,000	45,000	145,000	
Other Revenues	2,324,523	330,000	(1,994,523)	80,000	(250,000)
Interest & Investment Income	288,000	279,820	(8,180)	279,363	(457)
Expenditure Recovery	21,009,428	22,248,606	1,239,178	20,563,606	(1,685,000)
IntraFund Transfers In		393,971	393,971	393,971	
Transfers In	15,628,156	17,421,307	1,793,151	17,401,307	(20,000)
Transfer Adjustment-Source		(393,971)	(393,971)	(393,971)	
General Fund Support	314,112,582	342,416,533	28,303,951	374,103,459	31,686,926
Total Sources by Chart of Accounts	1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641

Department: HSA Human 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>Fund Summary</u>					
General Fund	1,090,363,062	1,150,985,075	60,622,013	1,194,150,510	43,165,435
Human Welfare Fund	91,857,608	79,712,757	(12,144,851)	80,337,963	625,206
Senior Citizens Program Fund	8,827,958	9,631,801	803,843	9,631,801	
Total Uses by Funds	1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641
<u>Division Summary</u>					
HSA Disability & Aging Svc	489,465,420	509,772,543	20,307,123	540,252,653	30,480,110
HSA Admin Support (HSA)	173,070,863	174,923,117	1,852,254	176,728,624	1,805,507
HSA Benefits & Family Support	528,512,345	555,633,973	27,121,628	567,138,997	11,505,024
Total Uses by Division	1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641

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	245,483,534	257,786,154	12,302,620	267,930,514	10,144,360
			Mandatory Fringe Benefits	114,036,059	119,291,595	5,255,536	124,590,943	5,299,348
			Non-Personnel Services	39,658,343	39,090,448	(567,895)	39,623,165	532,717
			Aid Assistance	7,421,266	6,946,887	(474,379)	6,946,887	
			Aid Payments	454,471,475	486,045,579	31,574,104	516,982,855	30,937,276
			City Grant Program	61,781,483	64,586,863	2,805,380	60,487,581	(4,099,282)
			Debt Service		2,600,463	2,600,463	6,542,488	3,942,025
			Materials & Supplies	3,888,099	3,648,757	(239,342)	3,652,882	4,125
			Other Support/Care of Persons	10,000	10,000		10,000	
			Services Of Other Depts	92,185,461	95,861,338	3,675,877	98,222,004	2,360,666
			Intrafund Transfers Out	22,366,301	23,512,270	1,145,969	23,512,270	
			Transfer Adjustment - Uses		(393,971)	(393,971)	(393,971)	
10000 Total				1,041,302,021	1,098,986,383	57,684,362	1,148,107,618	49,121,235
Operating Total				1,041,302,021	1,098,986,383	57,684,362	1,148,107,618	49,121,235
Continuing Projects - Authority Control								

Department: HSA Human 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
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	21,817,023	13,935,362	(7,881,661)	6,964,431	(6,970,931)
		15811	Facility Impr & Maint c	1,101,243		(1,101,243)		
		17553	CWS-FC-Title IV-E Waiver	(1,000,000)		1,000,000		
		17554	SF Connected Prtg	361,720	374,858	13,138	388,114	13,256
		17556	Community Living Fund	9,198,519	9,352,261	153,742	9,374,438	22,177
		17559	HS Fire Victim Assistance Fund	2,082,978	2,086,915	3,937	2,086,915	
		17561	IPO	1,906,900	1,960,642	53,742	1,960,642	
		17562	HS Jobs Now Programs	7,716,601	11,616,138	3,899,537	12,646,734	1,030,596
		17565	HS Working Families Credit	1,000,000	1,000,000		1,000,000	
		17566	CalWIN	4,692,557	4,696,145	3,588	4,491,872	(204,273)
		20324	Sugar-Sweetened Beverages Tax		5,291,900	5,291,900	5,253,651	(38,249)
		21014	HS Benefits Connectors	183,500	680,000	496,500	680,000	
		22849	CAAP SUD Ordinance		1,004,471	1,004,471	1,196,095	191,624
10020 Total				49,061,041	51,998,692	2,937,651	46,042,892	(5,955,800)
12890	SR Community Living	17552	Child Svcs Fund-W&I Art5	121,957	143,729	21,772	125,725	(18,004)
12890 Total				121,957	143,729	21,772	125,725	(18,004)
12965	SR Nov 2016 Prop I Dignity	20354	Nov 16 Prop I dignity Fund	72,000,183	76,785,154	4,784,971	79,764,697	2,979,543
12965 Total				72,000,183	76,785,154	4,784,971	79,764,697	2,979,543
Continuing Projects - Authority Control Total				121,183,181	128,927,575	7,744,394	125,933,314	(2,994,261)
Grants Projects								
12910	SR Human Welfare-Grants Oth	10038901	HS CH Guaranteed Income - Tipp	1,500,000		(1,500,000)		
		10040021	HS FS CSNS	744,523	250,000	(494,523)		(250,000)
12910 Total				2,244,523	250,000	(1,994,523)	0	(250,000)
12960	SR Human Welfare-Grants	10037027	HS PA Refugee RESS FFYs22-23	26,715		(26,715)		
		10038235	HS PA Refugee RESS FFYs23-25	179,286		(179,286)		
		10039485	HS PA Refugee ORSA FFYs24-25	7,376		(7,376)		
		10039486	HS PA Refugee RESS FFYs24-25	110,384		(110,384)		
		10040266	HS PA CalAIM JI Round 2 Fed	83,771		(83,771)		
		10040721	HS PA Refugee RESS FFYs25-26		110,384	110,384	110,384	
		10040727	HS PA Refugee ORSA FFYs25-26		7,376	7,376	7,376	

Department: HSA Human 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
Grants Projects								
12960 Total				407,532	117,760	(289,772)	117,760	0
14520	SR Senior Citizens-Grants Sta	10038582	HS AG CalVet MHSA FY23-FY24	57,000		(57,000)		
		10039272	HS AG Omb State GF FY24	129,479		(129,479)		
		10039273	HS AG Omb PH L&C Pg Fnd FY24	4,611		(4,611)		
		10039274	HS AG Omb SHF CP Acct FY24	21,698		(21,698)		
		10039275	HS AG Omb SNF QAF FY24	21,903		(21,903)		
		10039277	HS AG Con Nutr IIIC1 FY24 ST	295,637		(295,637)		
		10039278	HS AG HDM Nutr IIIC2 FY24 ST	1,729,094		(1,729,094)		
		10039315	HS AG Admin State GF FY24	100,000		(100,000)		
		10039334	HS AG HICAP Reim FY24/25	105,265		(105,265)		
		10039335	HS AG HICAP State FY24/25	52,592		(52,592)		
		10039451	HS AG ADRC Infr FY24	355,404		(355,404)		
		10039454	HS AG HICAP AUG FY24/25	39,981		(39,981)		
		10039530	HS AG CalFresh Exp FFY24 State	54,427		(54,427)		
		10040318	HS AG MOCA Nutr Yr3		902,284	902,284	902,284	
		10040749	HS AG CalVet MHSA FY25-FY26		75,000	75,000	75,000	
		10040800	HS AG Admin State GF FY25		100,001	100,001	100,001	
		10040801	HS AG Omb State GF FY25		129,691	129,691	129,691	
		10040802	HS AG Con Nutr IIIC1 FY25 ST		282,441	282,441	282,441	
		10040803	HS AG HDM Nutr IIIC2 FY25 ST		1,608,993	1,608,993	1,608,993	
		10040806	HS AG Omb PH L&C Pg Fnd FY25		4,714	4,714	4,714	
		10040808	HS AG Omb SHF CP Acct FY25		21,870	21,870	21,870	
		10040809	HS AG Omb SNF QAF FY25		22,390	22,390	22,390	
		10040815	HS AG ADRC Infr FY25		355,404	355,404	355,404	
14520 Total				2,967,091	3,502,788	535,697	3,502,788	0
14560	SR Senior Citizens-Grants	10039269	HS AG Elder Abuse Prev FY24	10,999		(10,999)		
		10039270	HS AG Con Nutr IIIC1 FY24 Fed	930,899		(930,899)		
		10039271	HS AG HDM Nutr IIIC2 FY24 Fed	871,054		(871,054)		
		10039276	HS AG Supp Svcs IIIB FY24	915,069		(915,069)		
		10039279	HS AG Prev Hlth IIID FY24	162,425		(162,425)		

Department: HSA Human 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
Grants Projects								
10039280	HS AG Fam Caregiver Svc FY24			412,267		(412,267)		
10039281	HS AG Omb LTC Svcs VIIA FY24			37,259		(37,259)		
10039282	HS AG NSIP Con Nutr IIIC1 FY24			743,320		(743,320)		
10039283	HS AG NSIP HDM Nutr IIIC2 FY24			1,336,848		(1,336,848)		
10039336	HS AG HICAP SHIP FY24/25			71,923		(71,923)		
10039456	HS AG CalFresh Healthy FFY24			246,190		(246,190)		
10039460	HS AG MIPPA AAA MIPPA FFY24			23,192		(23,192)		
10039463	HS AG MIPPA ADRG MIPPA FFY24			19,188		(19,188)		
10039468	HS AG MIPPA SHIP MIPPA FFY24			38,400		(38,400)		
10039484	HS AG CalFresh Exp FFY24 Fed			41,834		(41,834)		
10040793	HS AG Supp Svcs IIIB FY25				1,293,454	1,293,454		
10040794	HS AG Con Nutr IIIC1 FY25 Fed				1,126,185	1,126,185		
10040795	HS AG HDM Nutr IIIC2 FY25 Fed				1,039,038	1,039,038		
10040796	HS AG Prev Hlth IIID FY25				71,545	71,545		
10040797	HS AG Fam Caregiver Svc FY25				475,434	475,434		
10040798	HS AG Omb LTC Svcs VIIA FY25				43,212	43,212		
10040799	HS AG Elder Abuse Prev FY25				12,181	12,181		
10040804	HS AG NSIP Con Nutr IIIC1 FY25				738,598	738,598		
10040805	HS AG NSIP HDM Nutr IIIC2 FY25				1,329,366	1,329,366		
14560 Total				5,860,867	6,129,013	268,146	6,129,013	0
Grants Projects Total				11,480,013	9,999,561	(1,480,452)	9,749,561	(250,000)
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta							
		10029771	HS AD CCR&ICWA Cty Liaison 2	307,464	318,406	10,942	329,781	11,375
		10039775	HS CH Guaranteed Income Grant	3,500,000		(3,500,000)		
		10039779	HS CH HNMP Round 1	303,668		(303,668)		
		10039780	HS CH THP Round 4	2,042,421		(2,042,421)		
		10039992	HS CH THP Round 5	2,042,421	55,287	(1,987,134)		(55,287)
		10039994	HS CH HNMP Round 2	303,668		(303,668)		
		10040034	HS CH CCCPP	8,500,000		(8,500,000)		
		10040268	HS PA CalAIM JI Round 2 State	83,771		(83,771)		

Department: HSA Human 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
		10040687	HS CH THP Round 6		2,042,421	2,042,421		(2,042,421)
12920	Total			17,083,413	2,416,114	(14,667,299)	329,781	(2,086,333)
	Continuing Projects - Project Control Total			17,083,413	2,416,114	(14,667,299)	329,781	(2,086,333)
	Total Uses of Funds			1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641

Department: JUV Juvenile Probation

	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	20,372,696	21,640,690	1,267,994	22,401,433	760,743
Mandatory Fringe Benefits	10,480,969	10,237,033	(243,936)	10,718,302	481,269
Non-Personnel Services	3,946,859	3,504,437	(442,422)	3,043,118	(461,319)
Capital Outlay	3,119,742	1,900,000	(1,219,742)	437,982	(1,900,000)
Facilities Maintenance		417,126	417,126	437,982	20,856
Materials & Supplies	389,347	590,413	201,066	350,413	(240,000)
Programmatic Projects	1,236,293	1,405,120	168,827	1,191,577	(213,543)
Services Of Other Depts	9,421,871	7,165,730	(2,256,141)	7,031,490	(134,240)
Total Uses by Chart of Accounts	48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)
<u>Sources Summary</u>					
Intergovernmental: Federal	1,958,140	1,575,140	(383,000)	1,542,640	(32,500)
Intergovernmental: State	16,511,248	14,378,520	(2,132,728)	14,283,253	(95,267)
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	205,638	205,638		180,000	(25,638)
Other Financing Sources	(476,000)		476,000		
General Fund Support	30,765,751	30,698,251	(67,500)	29,165,422	(1,532,829)
Total Sources by Chart of Accounts	48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)
<u>Fund Summary</u>					
City Facilities Improvement Fd	(476,000)		476,000		
General Fund	33,328,945	32,878,445	(450,500)	31,287,478	(1,590,967)
Public Protection Fund	16,114,832	13,982,104	(2,132,728)	13,886,837	(95,267)
Total Uses by Funds	48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)
<u>Division Summary</u>					
JUV Community Investments	5,835,081	5,175,797	(659,284)	4,590,321	(585,476)
JUV Probation Services	9,198,229	9,664,115	465,886	9,915,976	251,861
JUV Juvenile Hall	18,567,522	16,587,034	(1,980,488)	17,125,951	538,917
JUV General	15,366,945	15,433,603	66,658	13,542,067	(1,891,536)
Total Uses by Division	48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)

Department: JUV Juvenile Probation

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	15,269,079	16,197,173	928,094	16,713,582	516,409
			Mandatory Fringe Benefits	7,160,218	6,589,542	(570,676)	6,816,260	226,718
			Non-Personnel Services	3,628,648	3,158,038	(470,610)	2,899,228	(258,810)
			Materials & Supplies	389,347	350,413	(38,934)	350,413	
			Services Of Other Depts	3,942,890	3,813,653	(129,237)	4,070,013	256,360
10000 Total				30,390,182	30,108,819	(281,363)	30,849,496	740,677
Operating Total				30,390,182	30,108,819	(281,363)	30,849,496	740,677
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15785	JP Juv - Facilities Maintnanc	397,263	417,126	19,863	437,982	20,856
10010 Total				397,263	417,126	19,863	437,982	20,856
Annual Projects - Authority Control Total				397,263	417,126	19,863	437,982	20,856
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15785	JP Juv - Facilities Maintnanc		1,400,000	1,400,000		(1,400,000)
		19555	JP Juv - Ygc Capital Improveme	450,000	240,000	(210,000)		(240,000)
		20705	YGC Admin Bldg Windows		500,000	500,000		(500,000)
		20709	YGC Replace HVAC Systems	1,676,000		(1,676,000)		
		22451	JUV FFPSA Certainty Grant	415,500	32,500	(383,000)		(32,500)
		22843	Rubrik Online Backup System		180,000	180,000		(180,000)
10020 Total				2,541,500	2,352,500	(189,000)	0	(2,352,500)
15384	CPXCF COP Crit Reprs/Rcv Stmls	20709	YGC Replace HVAC Systems	(476,000)		476,000		
15384 Total				(476,000)	0	476,000	0	0
Continuing Projects - Authority Control Total				2,065,500	2,352,500	287,000	0	(2,352,500)
Grants Projects								
13720	SR Public Protection-Grant Sta	10037107	JUV YOBG FY21-22	1,130,050		(1,130,050)		
		10038197	JUV JPAF FY22-23	451,226	837,982	386,756	477,412	(360,570)
		10039240	JUV Cty Op Juv Facilit FY22-23	1,072,479		(1,072,479)		
		10039385	JUV YOBG FY23-24	4,956,067		(4,956,067)		
		10039388	JUV STC Core Training FY23-24	75,000		(75,000)		

Department: JUV Juvenile Probation

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								
10039428	JUV DJJ Realignment FY23-24			2,734,182		(2,734,182)		
10039430	JUV JPAF FY23-24			5,299,233		(5,299,233)		
10039438	JUV JPAF FY24-25				5,587,654	5,587,654	5,883,990	296,336
10039804	JUV FFPSA Block Grant FY21-22			346,595		(346,595)		
10039864	JUV Juvenile Re-entry FY23-24			50,000		(50,000)		
10039875	JUV DJJ Realignment FY24-25				2,344,135	2,344,135	2,344,135	
10040649	JUV Flexible Family Supports				25,123	25,123		(25,123)
10040820	JUV YOBG FY24-25				4,120,460	4,120,460	4,114,550	(5,910)
10040826	JUV STC Core Training FY24-25				66,750	66,750	66,750	
10041298	JUV Less Restrictive Programs				1,000,000	1,000,000	1,000,000	
13720 Total				16,114,832	13,982,104	(2,132,728)	13,886,837	(95,267)
Grants Projects Total				16,114,832	13,982,104	(2,132,728)	13,886,837	(95,267)
Total Uses of Funds				48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)

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	180,257	1,485	187,190	6,933
Materials & Supplies	6,000	5,700	(300)	5,700	
Services Of Other Depts	1,181,642	681,150	(500,492)	714,983	33,833
Total Uses by Chart of Accounts	1,794,860	1,286,319	(508,541)	1,344,361	58,042
<u>Sources Summary</u>					
General Fund Support	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Total Sources by Chart of Accounts	1,794,860	1,286,319	(508,541)	1,344,361	58,042
<u>Fund Summary</u>					
General Fund	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Total Uses by Funds	1,794,860	1,286,319	(508,541)	1,344,361	58,042
<u>Division Summary</u>					
LLB Law Library	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Total Uses by Division	1,794,860	1,286,319	(508,541)	1,344,361	58,042

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	180,257	1,485	187,190	6,933
			Materials & Supplies	6,000	5,700	(300)	5,700	
			Services Of Other Depts	1,181,642	681,150	(500,492)	714,983	33,833
10000 Total				1,794,860	1,286,319	(508,541)	1,344,361	58,042
Operating Total				1,794,860	1,286,319	(508,541)	1,344,361	58,042
Total Uses of Funds				1,794,860	1,286,319	(508,541)	1,344,361	58,042

Department: MYR Mayor

	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	11,645,767	11,834,401	188,634	12,473,591	639,190
Mandatory Fringe Benefits	4,144,271	4,191,866	47,595	4,434,535	242,669
Non-Personnel Services	2,625,864	2,573,452	(52,412)	2,790,934	217,482
Aid Assistance	4,200,000	4,200,000		4,200,000	
City Grant Program	97,104,036	86,777,728	(10,326,308)	97,852,146	11,074,418
Debt Service	5,828,541	9,581,118	3,752,577	11,086,418	1,505,300
Materials & Supplies	30,000	27,000	(3,000)	27,000	
Other Support/Care of Persons	56,327,920	44,113,842	(12,214,078)	51,754,342	7,640,500
Programmatic Projects	7,172,089	27,825,740	20,653,651	37,966,185	10,140,445
Services Of Other Depts	5,699,766	6,025,029	325,263	6,511,160	486,131
Overhead and Allocations	3,978,824	3,987,296	8,472	3,457,114	(530,182)
Transfers Out	2,250,000	2,000,000	(250,000)	2,000,000	
Unappropriated Rev-Designated	38,874		(38,874)		
Total Uses by Chart of Accounts	201,045,952	203,137,472	2,091,520	234,553,425	31,415,953

<u>Sources Summary</u>					
Other Local Taxes	3,234,000	23,355,000	20,121,000	33,683,000	10,328,000
Intergovernmental: Other	1,415,097	1,382,947	(32,150)	1,382,947	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	17,385,534	10,626,422	(6,759,112)	16,276,922	5,650,500
Interest & Investment Income		(1,470)	(1,470)	(1,542)	(72)
Expenditure Recovery	36,074,008	38,349,050	2,275,042	45,526,485	7,177,435
IntraFund Transfers In	58,454		(58,454)		
Transfers In		246,843	246,843		(246,843)
Beg Fund Balance - Budget Only	3,530,000	3,531,470	1,470	3,781,542	250,072
General Fund Support	134,318,859	120,617,210	(13,701,649)	128,874,071	8,256,861
Total Sources by Chart of Accounts	201,045,952	203,137,472	2,091,520	234,553,425	31,415,953

Department: MYR Mayor

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
Culture and Recreation Fund	3,234,000	3,355,000	121,000	3,683,000	328,000
Community / Neighborhood Dev	65,275,534	81,563,265	16,287,731	98,936,922	17,373,657
General Fund	127,386,418	113,069,207	(14,317,211)	126,783,503	13,714,296
General Services Fund	150,000	150,000		150,000	
LowMod Income Housing Asset Fd	5,000,000	5,000,000		5,000,000	
Total Uses by Funds	201,045,952	203,137,472	2,091,520	234,553,425	31,415,953

Division Summary

MYR Office Of The Mayor	10,722,635	11,104,746	382,111	11,508,424	403,678
MYR Housing & Community Dev	190,323,317	192,032,726	1,709,409	223,045,001	31,012,275
Total Uses by Division	201,045,952	203,137,472	2,091,520	234,553,425	31,415,953

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	5,179,210	5,487,876	308,666	5,899,332	411,456
			Mandatory Fringe Benefits	1,975,668	2,091,255	115,587	2,252,513	161,258
			Non-Personnel Services	173,597	173,597		173,597	
			City Grant Program	1,376	1,376		8,472,119	8,470,743
			Debt Service	3,009,654	7,980,975	4,971,321	8,418,675	437,700
			Materials & Supplies	30,000	27,000	(3,000)	27,000	
			Services Of Other Depts	1,873,472	1,789,238	(84,234)	1,968,029	178,791
10000 Total				12,242,977	17,551,317	5,308,340	27,211,265	9,659,948
Operating Total				12,242,977	17,551,317	5,308,340	27,211,265	9,659,948

Annual Projects - Authority Control

10010	GF Annual Authority Ctrl	17165	Board Enhancements	4,985,000		(4,985,000)		
		17168	Mohcd Children'S Baseline	1,658,507	1,658,507		1,658,507	
		17172	Ellis Act	158,147	164,043	5,896	169,923	5,880
		17184	MY Hope Sf Initiative	1,008,089	1,308,089	300,000	1,308,089	

Department: MYR Mayor

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 Total				59,432,767	45,475,339	(13,957,428)	41,275,410	(4,199,929)
Annual Projects - Authority Control Total								
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl							
16657	EW City Economic Development P			20,600	20,600	20,600	21,218	618
17069	GE Public Housing Rebuild Fund			2,891,569	1,681,497	(1,210,072)	2,759,426	1,077,929
17070	GE Public Safety Projects			5,000	5,000	5,000	5,000	
17231	MY Mayor's Special-strategic P			150,000	150,000	150,000	150,000	
21520	GF Rent Subsidies			4,200,000	4,200,000	4,200,000	4,200,000	
21636	SnrOprSubsidy&Voucher			125,000	125,000	125,000	125,000	
21748	Reinvestment Initiatives			10,850,000	4,128,457	(6,721,543)	4,126,752	(1,705)
10020 Total				18,221,569	10,310,554	(7,911,015)	11,387,396	1,076,842
10569	SR Afford Housing Enforcement			30,000	30,000	30,000	30,000	
10569 Total				30,000	30,000	0	30,000	0
10580	SR Citywide Affordable Housing			3,500,000	3,500,000	3,500,000	3,750,000	250,000
10580 Total				3,500,000	3,500,000	0	3,750,000	250,000
10790	SR Housing Program Fees			295,034	200,000	(95,034)	200,000	
17194	MY Moh Loan Administration Fee			30,000	30,000	30,000	30,000	
17211	MY Revenue From Rents & Leases			1,000,000	1,000,000	1,000,000	1,000,000	
20768	2016 HOUS GOB Repay MOHCD part			8,000,000	200,000	(7,800,000)		(200,000)
22068	Former SFRA Non-LMIHAF			7,740,500	9,076,422	1,335,922	14,926,922	5,850,500
22069	Treasure Island Dev Cont-Hsng			17,065,534	10,506,422	(6,559,112)	16,156,922	5,650,500
10790 Total				44,480,000	47,280,000	2,800,000	49,000,000	1,720,000
10795	SR Housing Trust Fund			44,480,000	47,280,000	2,800,000	49,000,000	1,720,000
10795 Total				44,480,000	47,280,000	2,800,000	49,000,000	1,720,000
10802	SR Residential Vacancy Tax			10,000,000	10,000,000	10,000,000	15,000,000	5,000,000
22413	Res Vacancy Rental Subsidies			10,000,000	10,000,000	10,000,000	15,000,000	5,000,000
22414	Res Vacancy Acquisition Rehab			10,000,000	10,000,000	10,000,000	15,000,000	5,000,000

Department: MYR Mayor

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								
10802	Total			0	20,000,000	20,000,000	30,000,000	10,000,000
10860	SR Rincon Hill and SOMA CI	19603	MY Soma Stabilization Fund	200,000	246,843	46,843		(246,843)
10860	Total			200,000	246,843	46,843	0	(246,843)
11802	SR Culture & Rec Hotel Tax	20290	Cultural Districts	3,234,000	3,355,000	121,000	3,683,000	328,000
11802	Total			3,234,000	3,355,000	121,000	3,683,000	328,000
14190	SR Low-mod Inc Housing NonBond	17177	MY Low-mod Housing Assets	5,000,000	5,000,000		5,000,000	
14190	Total			5,000,000	5,000,000	0	5,000,000	0
Continuing Projects - Authority Control Total				91,731,103	100,228,819	8,497,716	119,007,318	18,778,499
Grants Projects								
12550	SR Grants; GSF Continuing	10037108	MYR Strategic Grant FY22	150,000	150,000		150,000	
12550	Total			150,000	150,000	0	150,000	0
Grants Projects Total				150,000	150,000	0	150,000	0
Work Orders/Overhead								
10060	GF Work Order	232055	MYR Office Of The Mayor	2,296,975	2,415,039	118,064	2,488,327	73,288
		232065	MYR Housing & Community Dev	35,192,130	37,316,958	2,124,828	44,421,105	7,104,147
10060	Total			37,489,105	39,731,997	2,242,892	46,909,432	7,177,435
Work Orders/Overhead Total				37,489,105	39,731,997	2,242,892	46,909,432	7,177,435
Total Uses of Funds				201,045,952	203,137,472	2,091,520	234,553,425	31,415,953

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	621,656,551	(2,358,692)	643,752,441	22,095,890
Mandatory Fringe Benefits	345,414,521	284,953,824	(60,460,697)	297,695,096	12,741,272
Non-Personnel Services	259,520,795	271,368,565	11,847,770	274,089,409	2,720,844
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	99,944,813	25,354,261	105,484,160	5,539,347
Programmatic Projects		19,933,000	19,933,000	4,663,164	(15,269,836)
Services Of Other Depts	109,711,028	123,061,804	13,350,776	129,385,657	6,323,853
Overhead and Allocations	(33,952,656)	(18,627,063)	15,325,593	(19,079,753)	(452,690)
Transfers Out	165,511,487	161,632,208	(3,879,279)	149,609,927	(12,022,281)
Intrafund Transfers Out	45,387,369	42,811,446	(2,575,923)	46,553,129	3,741,683
Unappropriated Rev-Designated	400,000	(3,970,000)	(4,370,000)	4,430,000	8,400,000
Unappropriated Rev Retained		4,900,000	4,900,000		(4,900,000)
Transfer Adjustment - Uses	(210,898,856)	(204,443,654)	6,455,202	(196,163,056)	8,280,598
Total Uses by Chart of Accounts	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604

<u>Sources Summary</u>					
Intergovernmental: Federal	206,084,347	140,154,314	(65,930,033)	50,345,741	(89,808,573)
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	42,811,446	(2,575,923)	46,553,129	3,741,683
Transfers In	250,070,512	244,814,142	(5,256,370)	234,361,273	(10,452,869)
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)	(204,443,654)	6,455,202	(196,163,056)	8,280,598
General Fund Support	513,650,000	508,380,000	(5,270,000)	524,300,000	15,920,000
Total Sources by Chart of Accounts	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604
<u>Fund Summary</u>					
Municipal Transportation Agency	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604
Total Uses by Funds	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604
<u>Division Summary</u>					
MTASS Sustainable Streets	223,487,303	235,864,385	12,377,082	228,985,995	(6,878,390)
MTAHR Human Resources	31,154,816	64,745,735	33,590,919	65,839,960	1,094,225
MTAFA Fit Finance & Info Tech	95,567,302	105,187,602	9,620,300	104,299,878	(887,724)
MTAED Executive Director	8,909,648	6,984,801	(1,924,847)	6,943,199	(41,602)
MTABD Board Of Directors	685,495	695,184	9,689	719,880	24,696
MTACC CV-Capitol Progr & Constr	68,379,051	88,085,176	19,706,125	92,082,698	3,997,522
MTATS Transit Svc Division	753,965,600	771,729,541	17,763,941	803,618,717	31,889,176
MTAAW Agency-wide	206,478,875	145,743,470	(60,735,405)	150,758,166	5,014,696
MTASA Safety	7,646,796	6,410,528	(1,236,268)	6,635,563	225,035
MTACO Communications	8,313,399	6,913,663	(1,399,736)	7,208,397	294,734
MTAGA Government Affairs	2,282,841	2,085,213	(197,628)	2,178,438	93,225
MTATZ Taxi & Accessible Svc	39,852,706	35,732,165	(4,120,541)	37,174,851	1,442,686
MTAST Chief Strategy Office	26,036,469	52,790,601	26,754,132	55,544,926	2,754,325
Total Uses by Division	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604

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-Svc&Reliability Regional	26,400	45,708		
10012001	MT TSF-Svc Exp&Reliability	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		

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 CtrI		Salaries	507,195,269	508,655,733	1,460,464	526,342,534	17,686,801
			Mandatory Fringe Benefits	256,013,349	199,336,308	(56,677,041)	207,691,275	8,354,967
			Non-Personnel Services	135,871,263	137,592,272	1,721,009	141,504,818	3,912,546
			Materials & Supplies	66,967,799	93,394,165	26,426,366	98,181,522	4,787,357
			Programmatic Projects		10,000,000	10,000,000	4,000,000	(6,000,000)
			Services Of Other Depts	28,756,858	35,614,006	6,857,148	37,803,218	2,189,212
			Overhead and Allocations	(88,104,450)	(128,731,168)	(40,626,718)	(136,511,610)	(7,780,442)
			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	855,861,316	(50,948,772)	879,011,757	23,150,441
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 REVBD 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 REVBD S2021B		Debt Service	179,200	179,200		179,200	
22268 Total				179,200	179,200	0	179,200	0
22269	MTA TS DSF REVBD 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 CtrI		Salaries	68,585,843	69,525,950	940,107	72,689,476	3,163,526
			Mandatory Fringe Benefits	34,576,368	33,002,524	(1,573,844)	34,351,059	1,348,535
			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	13,081,045	538,173	13,337,947	256,902
			Overhead and Allocations	30,875,323	27,020,535	(3,854,788)	29,892,335	2,871,800
			Transfers Out	163,945,596	140,916,317	(23,029,279)	142,584,036	1,667,719
			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								
22870	Total		Unappropriated Rev-Designated	290,000		(290,000)		
			Transfer Adjustment - Uses	(163,945,596)	(141,466,317)	22,479,279	(143,134,036)	(1,667,719)
23426	MTA SS DSF REV BND S2021C		Debt Service	247,190,975	250,105,839	2,914,864	246,673,747	(3,432,092)
				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	1,133,807,606	(48,044,217)	1,153,512,026	19,704,420
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 Cap Impro-OP		3,500,000	3,500,000	3,600,000	100,000
		80248	MT 10036269 Transit CapProjRev		4,900,000	4,900,000		(4,900,000)
22280	Total			0	22,072,886	22,072,886	10,648,498	(11,424,388)
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#		(14,850,000)	(14,850,000)		14,850,000
22890	Total			0	(14,850,000)	(14,850,000)	0	14,850,000
	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								
22330 Total		10041375	Lafa Program Operating Fund	17,489,073	4,045,161	4,045,161	233,052,069	110,312,225
22331	MTA TS COVID STIMULUS FUND-FED	10037465	ARP 5307 Transit Opr Assist	201,099,185	134,401,602	(66,697,583)	44,420,448	(89,981,154)
22331 Total				201,099,185	134,401,602	(66,697,583)	44,420,448	(89,981,154)
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	0	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	276,897,247	51,198,827	297,736,973	20,839,726
Work Orders/Overhead								
22265	MTA OH OPR AGENCYWIDE NEW	103745	MTASS Sustainable Streets	10,305,626	9,330,655	(974,971)	9,605,328	274,673
		103758	MTAHR Human Resources	23,504,978	21,134,321	(2,370,657)	20,923,980	(210,341)
		103773	MTAFA Fit Finance & Info Tech	46,739,792	52,263,646	5,523,854	53,689,844	1,426,198
		103776	MTAED Executive Director	8,909,648	6,984,801	(1,924,847)	6,943,199	(41,602)
		103788	MTABD Board Of Directors	685,495	695,184	9,689	719,880	24,696
		139648	MTAAW Agency-wide	89,846,693	86,606,625	(3,240,068)	92,711,697	6,105,072
		175644	MTACO Communications	8,313,399	6,913,663	(1,399,736)	7,208,397	294,734
		175649	MTAGA Government Affairs	2,282,841	2,085,213	(197,628)	2,178,438	93,225
		210685	MTAST Chief Strategy Office	3,221,686	8,873,188	5,651,502	10,085,223	1,212,035
			Transfer Adjustment - Uses	(193,810,158)	(169,981,887)	23,828,271	(185,663,075)	(15,681,188)
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	1,685,404	158,657	1,699,289	13,885
		103773	MTAFA Fit Finance & Info Tech	2,402,416	2,180,533	(221,883)	2,247,499	66,966
		138672	MTACC CV-Capitl Progr & Constr	3,633,677	1,610,868	(2,022,809)	1,640,606	29,738
		138753	MTATS Transit Svc Division	1,048,951	476,081	(572,870)	476,081	
		210685	MTAST Chief Strategy Office	(8,611,791)	2,292,407	2,292,407	2,588,469	296,062
			Transfer Adjustment - Uses	(8,611,791)	(8,245,293)	366,498	(8,651,944)	(406,651)
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-Svc&Reliability Regional	443,054	26,400	(416,654)	45,708	19,308
		10012001	MT TSF-Svc Exp&Reliability	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	10,849,563	1,747,063	8,361,500	(2,488,063)
			Transfer Adjustment - Uses	(9,102,500)	(8,361,500)	741,000	(8,361,500)	
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	1,522,968,064	50,207,763	1,561,990,668	39,022,604

Department: POL Police

	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	520,225,129	561,464,570	41,239,441	577,786,538	16,321,968
Mandatory Fringe Benefits	133,896,688	142,230,026	8,333,338	147,860,917	5,630,891
Non-Personnel Services	18,509,488	18,580,013	70,525	17,030,691	(1,549,322)
Capital Outlay	4,253,366	4,509,206	255,840	2,932,347	(1,576,859)
Carry-Forward Budgets Only	494,805	494,805		494,805	
City Grant Program	166,122		(166,122)		
Debt Service	550,000	550,000		550,000	
Materials & Supplies	6,811,207	7,062,332	251,125	6,153,388	(908,944)
Programmatic Projects	17,059,353	9,458,353	(7,601,000)	4,170,973	(5,287,380)
Services Of Other Depts	72,945,553	77,284,017	4,338,464	82,472,126	5,188,109
Total Uses by Chart of Accounts	774,911,711	821,633,322	46,721,611	839,451,785	17,818,463

Sources Summary

Intergovernmental: Federal	8,172,005	1,937,687	(6,234,318)	1,571,485	(366,202)
Intergovernmental: State	52,261,478	52,401,173	139,695	51,569,025	(832,148)
Charges for Services	9,170,626	9,045,630	(124,996)	9,045,630	
Fines, Forfeiture, & Penalties	795,454	795,454		795,454	
Licenses, Permits, & Franchises	1,489,610	1,278,109	(211,501)	1,381,499	103,390
Expenditure Recovery	6,016,843	7,042,994	1,026,151	7,262,134	219,140
Transfer Adjustment-Source	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
General Fund Support	617,136,279	658,228,431	41,092,152	670,979,639	12,751,208
Total Sources by Chart of Accounts	774,911,711	821,633,322	46,721,611	839,451,785	17,818,463

Fund Summary

General Fund	679,690,106	721,253,409	41,563,303	735,613,757	14,360,348
Public Protection Fund	15,352,189	9,476,069	(5,876,120)	6,991,109	(2,484,960)
San Francisco Intl Airport	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
Total Uses by Funds	774,911,711	821,633,322	46,721,611	839,451,785	17,818,463

Division Summary

POL - SOB - Special Operations	50,002,960	52,771,359	2,768,399	54,532,025	1,760,666
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Department: POL Police

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
POL Admin	151,913,702	151,857,389	(56,313)	149,439,161	(2,418,228)
POL - FOB - Field Operations	493,125,633	526,100,730	32,975,097	538,633,680	12,532,950
POL - Airport	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
Total Uses by Division	774,911,711	821,633,322	46,721,611	839,451,785	17,818,463

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	446,570,712	478,629,619	32,058,907	490,490,411	11,860,792
			Mandatory Fringe Benefits	113,853,058	121,254,722	7,401,664	125,213,074	3,958,352
			Non-Personnel Services	17,435,964	17,271,402	(164,562)	16,867,166	(404,236)
			Capital Outlay	2,476,690	2,080,947	(395,743)	1,000,000	(1,080,947)
			Debt Service	550,000	550,000		550,000	
			Materials & Supplies	6,306,630	5,606,630	(700,000)	5,606,630	
			Programmatic Projects		2,375,000	2,375,000	1,375,000	(1,000,000)
			Services Of Other Depts	72,401,411	76,764,120	4,362,709	81,929,859	5,165,739
10000 Total				659,594,465	704,532,440	44,937,975	723,032,140	18,499,700
17960	AIR Op Annual Account Ctrl		Salaries	60,022,538	70,097,765	10,075,227	74,295,333	4,197,568
			Mandatory Fringe Benefits	19,846,878	20,806,079	959,201	22,551,586	1,745,507
17960 Total				79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
Operating Total								
				739,463,881	795,436,284	55,972,403	819,879,059	24,442,775
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17265	S.Francisco Safe,Inc	1,195,702	125,795	(1,069,907)	131,715	5,920
		17275	PC Ples - Hud-oig Operation Sa	1,017,272	1,017,274	2	1,017,274	
		17293	D9 Foot Patrol-2014 Bos Addabc	162,477	162,477		162,477	
10010 Total				2,375,451	1,305,546	(1,069,905)	1,311,466	5,920
Annual Projects - Authority Control Total								
				2,375,451	1,305,546	(1,069,905)	1,311,466	5,920
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11484	PC Hazmat Abatement	32,504	34,129	1,625	35,835	1,706

Department: POL Police

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								
11492	PC Pol Station Security Camera			100,000	180,000	80,000	200,000	20,000
16466	Var Loc-Misc Fac Maint Proj			169,172	177,630	8,458	186,512	8,882
17066	Mission Bay Transportation Imp			3,051,000		(3,051,000)		
17260	PC Body Camera Initiative			2,777,973	2,777,973		2,777,973	
17262	PC Lab Info Management System			18,000	18,000		18,000	
17407	AS Police 36% Alloc Real Estat			119,902	119,901	(1)	119,901	
19563	PC Pol Facility Renewal			775,000	1,205,000	430,000	910,000	(295,000)
21851	NIBRS Compliant RMS			4,900,000	4,100,000	(800,000)		(4,100,000)
10020 Total				11,943,551	8,612,633	(3,330,918)	4,248,221	(4,364,412)
13570	SR SFPD-Criminalistics Lab			2,000	2,000		2,000	
13570 Total				2,000	2,000	0	2,000	0
13580	SR Dvros Reimbursement			25,000	25,000		25,000	
13580 Total				25,000	25,000	0	25,000	0
13590	SR SFPD-Auto Fingerprint Id			1,293,454	1,081,953	(211,501)	1,185,343	103,390
13590 Total				1,293,454	1,081,953	(211,501)	1,185,343	103,390
13610	SR Traffic Offender			100,000	100,000		100,000	
13610 Total				100,000	100,000	0	100,000	0
13630	SR Police Law Enforcement Svcs			2,743,642	2,743,646	4	2,743,646	
13630 Total				2,743,642	2,743,646	4	2,743,646	0
13640	SR SFPD-Vehicle Theft Crimes			989,610	989,610		989,610	
13640 Total				989,610	989,610	0	989,610	0
Continuing Projects - Authority Control Total				17,097,257	13,554,842	(3,542,415)	9,293,820	(4,261,022)
Grants Projects								
13550	SR Public Protection-Grant			51,320		(51,320)		
10038274	CH FY23-24 Federal JAG Grant							
10038383	PC FY23-24 B&W Grant			200,000		(200,000)		
10038384	PC Bulletproof Vest 2023			137,683		(137,683)		
10038386	PC 2023 Coverdell			70,549		(70,549)		
10038387	PC 2023 Forensic DNA Backlog R			423,298		(423,298)		
10038388	PC 2023 STEP Program - DUI			120,000		(120,000)		
10038389	PC 2023 STEP Program - Ped & B			120,000		(120,000)		

Department: POL Police

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
		10038398	PC 2023 Port Security Grant Pr	500,000	131,500	(368,500)		(131,500)
		10038474	PC 2021 COPS Hiring Program	6,125,000		(6,125,000)		
		10039713	CH FY24-25 Federal JAG Grant		58,229	58,229		(58,229)
		10039739	PC FY24-25 B&W Safety Grant		200,000	200,000		(200,000)
		10039740	PC 2024 Bulletproof Vest		137,683	137,683		(137,683)
		10039742	PC 2024 Coverdell		72,275	72,275		(72,275)
		10039743	PC 2024 Forensic DNA Backlog R		423,298	423,298		(423,298)
		10039744	PC 2024 STEP Program - DUI		120,000	120,000		(120,000)
		10039745	PC 2024 STEP Program - Ped & B		120,000	120,000		(120,000)
		10039746	PC 2024 Port Security Grant		500,000	500,000		(500,000)
		10039822	PC PSN 2021	364,155		(364,155)		
		10039823	PC Motorcycle Safety 2023	60,000		(60,000)		
		10040857	Body-Worn Camera Program 2023		134,702	134,702		(134,702)
		10040960	PC FY25-26 B&W Grant		40,000	40,000		100,000
		10040961	PC Motorcycle Safety Program 2					(40,000)
		10040962	PC Bulletproof Vest Partnershi				137,683	137,683
		10040964	PC 2025 Coverdell				72,275	72,275
		10040965	PC 2025 Forensic DNA Backlog R				423,298	423,298
		10040966	PC 2025 STEP Program - DUI				120,000	120,000
		10040967	PC 2025 STEP Program - Ped & B				120,000	120,000
		10040968	PC Motorcycle Safety Program 2				40,000	40,000
		10040969	PC 2025 Port Security Grant Pr				500,000	500,000
		10040970	CH FY25-26 Federal JAG Grant				58,229	58,229
13550 Total				8,172,005	1,937,687	(6,234,318)	1,571,485	(366,202)
13720	SR Public Protection-Grant Sta	10035818	CH FY21-22 SFCOPS Program	51,936		(51,936)		
		10037204	CH FY22-23 SFCOPS Program		68,395	68,395		(68,395)
		10038289	CH FY23-24 SFCOPS Program	79,381		(79,381)		
		10038382	PC ABC 23-24 Grant Assistance	100,000		(100,000)		
		10038385	PC 2023 CalMMET	195,161		(195,161)		
		10039306	PC SB154 Use of Force Training	1,000,000		(1,000,000)		

Department: POL Police

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								
10039715	CH FY24-25 SFCOPS Program				232,617	232,617		(232,617)
10039738	PC ABC 24-25 Grant Assistance				100,000	100,000		(100,000)
10039741	PC 2024 CalMMET				195,161	195,161		(195,161)
10039863	PC Firearm Relinquishment 2023			600,000		(600,000)		
10040959	PC ABC 25-26 Grant Assistance						100,000	100,000
10040963	PC 2025 CalMMET						195,161	195,161
10041004	CH FY25-26 SFCOPS Program						78,864	78,864
10051201	Real Time Investigation Center				2,000,000	2,000,000		(2,000,000)
13720 Total				2,026,478	2,596,173	569,695	374,025	(2,222,148)
Grants Projects Total				10,198,483	4,533,860	(5,664,623)	1,945,510	(2,588,350)
Work Orders/Overhead								
10060	GF Work Order	207909	POL - SOB - Special Operations	5,420,844	6,442,150	1,021,306	6,656,502	214,352
		232091	POL - FOB - Field Operations	355,795	360,640	4,845	365,428	4,788
10060 Total				5,776,639	6,802,790	1,026,151	7,021,930	219,140
Work Orders/Overhead Total				5,776,639	6,802,790	1,026,151	7,021,930	219,140
Total Uses of Funds				774,911,711	821,633,322	46,721,611	839,451,785	17,818,463

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	36,576,100	748,413	38,241,428	1,665,328
Mandatory Fringe Benefits	15,307,798	15,499,943	192,145	16,239,251	739,308
Non-Personnel Services	15,248,943	16,081,866	832,923	15,355,104	(726,762)
Capital Outlay	33,740,034	33,073,039	(666,995)	25,849,542	(7,223,497)
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	4,708,062	156,473	4,547,062	(161,000)
Services Of Other Depts	36,777,968	40,957,071	4,179,103	43,008,615	2,051,544
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	30,699,539	(16,406,779)	18,329,705	(12,369,834)
Unappropriated Rev-Designated	2,270		(2,270)		
Unappropriated Rev Retained	1,167,414	10,310	(1,157,104)	3,005,693	2,995,383
Transfer Adjustment - Uses	(47,106,318)	(30,699,539)	16,406,779	(18,329,705)	12,369,834
Total Uses by Chart of Accounts	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)

<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	2,908,935	1,908,935	2,903,735	(5,200)
Expenditure Recovery		20,000	20,000	20,000	
IntraFund Transfers In	47,106,318	30,699,539	(16,406,779)	18,329,705	(12,369,834)
Beg Fund Balance - Budget Only		11,934,115	11,934,115		(11,934,115)
Transfer Adjustment-Source	(47,106,318)	(30,699,539)	16,406,779	(18,329,705)	12,369,834
General Fund Support					
Total Sources by Chart of Accounts	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)

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	156,956,114	6,830,838	156,437,005	(519,109)
Total Uses by Funds	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)
<u>Division Summary</u>					
PRT Real Estate & Development	18,867,281	19,732,529	865,248	20,026,089	293,560
PRT Planning & Environment	3,161,954	4,037,752	875,798	4,139,585	101,833
PRT Maritime	14,313,579	14,029,490	(284,089)	14,596,708	567,218
PRT Finance And Administration	35,149,829	39,821,689	4,671,860	42,334,567	2,512,878
PRT Maintenance	24,242,772	24,117,883	(124,889)	25,212,339	1,094,456
PRT Executive	8,927,105	10,417,942	1,490,837	9,357,759	(1,060,183)
PRT Port Commission (Portwide)	38,164,532	36,485,146	(1,679,386)	32,178,415	(4,306,731)
PRT Engineering	7,298,224	8,313,683	1,015,459	8,591,543	277,860
Total Uses by Division	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)

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	35,458,189	889,283	37,063,466	1,605,277
			Mandatory Fringe Benefits	14,771,182	15,015,611	244,429	15,727,060	711,449
			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	39,501,187	4,151,620	41,524,614	2,023,427
			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	28,811,334	10,539,807	16,385,782	(12,425,552)
			Unappropriated Rev-Designated	2,270		(2,270)		
			Unappropriated Rev Retained	1,167,414	10,310	(1,157,104)	3,005,693	2,995,383

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								
23680	Total		Transfer Adjustment - Uses	(18,271,527)	(28,811,334)	(10,539,807)	(16,385,782)	12,425,552
Operating Total				109,125,843	116,644,634	7,518,791	123,311,612	6,666,978
Operating Total				109,125,843	116,644,634	7,518,791	123,311,612	6,666,978
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 Facility	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	100,000	(150,000)	100,000	
		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	200,000	(168,527)	200,000	
		21763	Finance and Admin		100,000	100,000		(100,000)
23690	Total			3,271,527	3,428,000	156,473	3,267,000	(161,000)
24530	PRT-SBH Annual Authority Ctrl	17321	South Beach Harbor Project	4,002,315	3,836,644	(165,671)	3,952,671	116,027
24530	Total			4,002,315	3,836,644	(165,671)	3,952,671	116,027
Annual Projects - Authority Control Total				7,273,842	7,264,644	(9,198)	7,219,671	(44,973)
Continuing Projects - Authority Control								
23700	PRT-OP Continuing AuthorityCtrl	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)
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	3,399,195	(1,656,808)	2,090,146	(1,309,049)
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	31,040,317	(1,129,483)	23,961,799	(7,078,518)
24540	PRT-SBHContinuingAuthorityCtrl	12726	PO Sf Port Marina Repairs & Up	1,555,791	1,888,205	332,414	1,943,923	55,718
24540	Total			1,555,791	1,888,205	332,414	1,943,923	55,718
Continuing Projects - Authority Control Total				33,725,591	32,928,522	(797,069)	25,905,722	(7,022,800)
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	156,956,114	6,830,838	156,437,005	(519,109)

Department: PDR Public Defender

	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	36,100,458	38,066,410	1,965,952	39,035,460	969,050
Mandatory Fringe Benefits	11,838,294	12,347,468	509,174	12,623,386	275,918
Non-Personnel Services	1,342,751	1,250,242	(92,509)	1,230,988	(19,254)
City Grant Program	414,239	301,904	(112,335)		(301,904)
Materials & Supplies	131,809	131,809		131,809	
Programmatic Projects	333,212	333,212		333,212	
Services Of Other Depts	2,449,336	2,457,604	8,268	2,701,983	244,379
Total Uses by Chart of Accounts	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189

Sources Summary

Intergovernmental: Federal	54,063	55,275	1,212	55,275	
Intergovernmental: State	1,798,979	1,610,250	(188,729)	740,000	(870,250)
Other Revenues	588,142	250,000	(338,142)		(250,000)
Expenditure Recovery	92,000	92,000		92,000	
General Fund Support	50,076,915	52,881,124	2,804,209	55,169,563	2,288,439
Total Sources by Chart of Accounts	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189

Fund Summary

General Fund	50,765,915	53,683,124	2,917,209	56,001,563	2,318,439
Public Protection Fund	1,844,184	1,205,525	(638,659)	55,275	(1,150,250)
Total Uses by Funds	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189

Division Summary

PDR Public Defender	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189
Total Uses by Division	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189

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 Ctrtl		Salaries	35,174,699	37,443,478	2,268,779	39,035,460	1,591,982

Department: PDR Public Defender

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								
	Mandatory Fringe Benefits			11,492,187	12,122,054	629,867	12,623,386	501,332
	Non-Personnel Services			1,184,672	1,184,672		1,175,713	(8,959)
	Materials & Supplies			131,809	131,809		131,809	
	Services Of Other Depts			2,449,336	2,457,604	8,268	2,701,983	244,379
10000 Total				50,432,703	53,339,617	2,906,914	55,668,351	2,328,734
Operating Total				50,432,703	53,339,617	2,906,914	55,668,351	2,328,734
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22262	PDR Enhancement	333,212	333,212		333,212	
10010 Total				333,212	333,212	0	333,212	0
Annual Projects - Authority Control Total				333,212	333,212	0	333,212	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	22377	Immigration Recovery		10,295	10,295		(10,295)
10020 Total				0	10,295	10,295	0	(10,295)
Continuing Projects - Authority Control Total				0	10,295	10,295	0	(10,295)
Grants Projects								
13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	54,063		(54,063)		
		10039713	CH FY24-25 Federal JAG Grant		55,275	55,275		(55,275)
		10040970	CH FY25-26 Federal JAG Grant				55,275	55,275
13550 Total				54,063	55,275	1,212	55,275	0
13720	SR Public Protection-Grant Sta	10039312	PDR Public Defense Pilot Y2	1,201,979		(1,201,979)		
		10040736	PDR Public Defense Pilot Y3		900,250	900,250		(900,250)
13720 Total				1,201,979	900,250	(301,729)	0	(900,250)
13730	SR Public Protection-Grant Oth	10038845	PDR Clean Slate Program FY23	588,142		(588,142)		
		10040923	PDR Clean Slate Program FY24		250,000	250,000		(250,000)
13730 Total				588,142	250,000	(338,142)	0	(250,000)
Grants Projects Total				1,844,184	1,205,525	(638,659)	55,275	(1,150,250)
Total Uses of Funds				52,610,099	54,888,649	2,278,550	56,056,838	1,165,189

Department: DPH Public Health

	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	1,150,953,319	1,222,718,871	71,765,552	1,281,846,161	59,127,290
Mandatory Fringe Benefits	413,688,719	439,182,361	25,493,642	461,477,181	22,294,820
Non-Personnel Services	1,048,601,170	1,060,129,156	11,527,986	1,007,486,556	(52,642,600)
Capital Outlay	79,251,959	26,014,261	(53,237,698)	4,619,546	(21,394,715)
City Grant Program	10,949,501	11,613,957	664,456	11,613,957	
Debt Service	17,737,015	23,180,854	5,443,839	24,210,040	1,029,186
Facilities Maintenance	4,301,526	4,516,603	215,077	4,742,433	225,830
Materials & Supplies	187,027,423	203,301,446	16,274,023	215,336,590	12,035,144
Programmatic Projects	84,215,305	51,493,024	(32,722,281)	29,014,777	(22,478,247)
Services Of Other Depts	187,288,780	193,153,008	5,864,228	184,990,254	(8,162,754)
Overhead and Allocations	5,008,220	1,816,576	(3,191,644)	1,982,989	166,413
Transfers Out	106,796,804	107,280,093	483,289	105,538,155	(1,741,938)
Intrafund Transfers Out	12,184,544	40,334,086	28,149,542	28,080,524	(12,253,562)
Unappropriated Rev Retained	1,069,065		(1,069,065)		
Transfer Adjustment - Uses	(118,981,348)	(147,614,179)	(28,632,831)	(133,618,679)	13,995,500
Total Uses by Chart of Accounts	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)
<u>Sources Summary</u>					
Business Taxes	72,815,050	67,770,000	(5,045,050)	69,190,000	1,420,000
Intergovernmental: Federal	88,296,193	91,707,135	3,410,942	92,798,285	1,091,150
Intergovernmental: Other	600,000	600,000		600,000	
Intergovernmental: State	576,515,893	388,092,741	(188,423,152)	359,083,198	(29,009,543)
Charges for Services	1,366,624,825	1,609,022,438	242,397,613	1,556,588,757	(52,433,681)
Fines, Forfeiture, & Penalties	58,097,000	34,865,257	(23,231,743)	35,753,597	886,340
Licenses, Permits, & Franchises	11,510,407	12,111,790	601,383	12,478,196	366,406
Rents & Concessions	747,990	747,990		747,990	
Other Revenues	50,095,394	57,353,393	7,257,999	26,993,505	(30,359,888)
Interest & Investment Income	11,010,358	10,844,438	(165,920)	15,872,434	5,027,996
Expenditure Recovery	55,657,572	46,843,658	(8,813,914)	46,373,499	(470,159)
IntraFund Transfers In	12,184,544	40,334,086	28,149,542	28,080,524	(12,253,562)

Department: DPH Public Health

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Transfers In	108,398,459	108,881,834	483,375	107,140,543	(1,741,291)
Other Financing Sources	2,600,000		(2,600,000)		
Beg Fund Balance - Budget Only	22,329,670	80,785,745	58,456,075	53,028,598	(27,757,147)
Transfer Adjustment-Source	(118,981,348)	(147,614,179)	(28,632,831)	(133,618,679)	13,995,500
General Fund Support	871,589,995	834,773,791	(36,816,204)	956,210,037	121,436,246
Total Sources by Chart of Accounts	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)

Fund Summary

City Facilities Improvement Fd	2,600,000		(2,600,000)		
Community Health Services Fund	318,583,652	255,518,807	(63,064,845)	199,348,844	(56,169,963)
General Fund	1,175,227,738	1,187,370,076	12,142,338	1,199,358,245	11,988,169
General Obligation Bond Fund		1,660,648	1,660,648		(1,660,648)
Gift and Other Exp Trust Fund	255,000	255,000		255,000	
Laguna Honda Hospital	338,283,673	357,649,508	19,365,835	360,635,371	2,985,863
Medical Reimbursement Accounts	9,123,994	9,123,994		9,123,994	
Our City Our Home Fund	98,059,840	108,118,075	10,058,235	112,074,905	3,956,830
General Hospital Medical Ctr	1,247,958,105	1,317,424,009	69,465,904	1,346,524,125	29,100,116
Total Uses by Funds	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)

Division Summary

HBH Behavioral Health	719,566,016	663,407,912	(56,158,104)	607,891,463	(55,516,449)
HNS Health Network Services	372,754,342	391,042,785	18,288,443	386,724,723	(4,318,062)
HPC Primary Care	140,913,999	144,676,918	3,762,919	149,606,305	4,929,387
HHH Health At Home	9,756,723		(9,756,723)		
HLH Laguna Honda Hospital	342,383,673	359,310,156	16,926,483	360,635,371	1,325,215
HPH Population Health Division	172,908,733	156,046,697	(16,862,036)	159,046,198	2,999,501
HGH Zuckerberg SF General	1,203,933,922	1,272,888,438	68,954,516	1,300,650,710	27,762,272
HAD Public Health Admin	184,912,798	203,609,079	18,696,281	214,506,806	10,897,727
HJH Jail Health	42,961,796	46,138,132	3,176,336	48,258,908	2,120,776
Total Uses by Division	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)

Uses of Funds Detail Appropriation

Department: DPH Public Health

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	329,225,104	346,786,127	17,561,023	362,097,150	15,311,023
			Mandatory Fringe Benefits	113,448,049	118,332,942	4,884,893	123,252,352	4,919,410
			Non-Personnel Services	444,841,013	451,533,048	6,692,035	438,443,840	(13,089,208)
			Capital Outlay	167,641	574,301	406,660	5,925	(568,376)
			City Grant Program	10,949,501	11,613,957	664,456	11,613,957	
			Debt Service	6,080,495	9,922,375	3,841,880	13,777,375	3,855,000
			Materials & Supplies	26,142,096	28,699,094	2,556,998	30,559,227	1,860,133
			Services Of Other Depts	31,329,807	34,896,662	3,566,855	34,187,354	(709,308)
			Overhead and Allocations	(12,074,462)	(7,103,310)	4,971,152	(7,199,963)	(96,653)
10000 Total				950,109,244	995,255,196	45,145,952	1,006,737,217	11,482,021
17630	DSGOB SB1128 REV FOR LHH GOB		Debt Service		1,660,648	1,660,648		(1,660,648)
17630 Total				0	1,660,648	1,660,648	0	(1,660,648)
21080	SFGH-Op Annual Account Ctrl		Salaries	492,751,573	542,678,760	49,927,187	567,522,881	24,844,121
			Mandatory Fringe Benefits	187,168,508	197,784,714	10,616,206	207,757,985	9,973,271
			Non-Personnel Services	302,103,806	321,588,892	19,485,086	339,235,650	17,646,758
			Capital Outlay	183,214	4,687,501	4,504,287	1,901,389	(2,786,112)
			Debt Service	2,406,520	2,347,331	(59,189)	1,178,415	(1,168,916)
			Materials & Supplies	127,098,077	138,490,649	11,392,572	148,716,900	10,228,251
			Services Of Other Depts	72,533,540	72,106,156	(427,384)	75,066,711	2,960,555
			Overhead and Allocations	69,547	69,547		69,547	
			Transfers Out	106,796,804	105,619,445	(1,177,359)	105,538,155	(81,290)
			Intrafund Transfers Out	6,181,766	7,875,854	1,694,088	4,274,647	(3,601,207)
			Transfer Adjustment - Uses	(112,978,570)	(113,495,299)	(516,729)	(109,812,802)	3,682,497
21080 Total				1,184,314,785	1,279,753,550	95,438,765	1,341,449,478	61,695,928
21490	LHH-Op Annual Account Ctrl		Salaries	178,843,707	187,010,871	8,167,164	200,247,864	13,236,993
			Mandatory Fringe Benefits	73,014,174	74,096,489	1,082,315	79,926,794	5,830,305
			Non-Personnel Services	21,600,298	21,963,034	362,736	13,963,034	(8,000,000)
			Capital Outlay	181,365	852,459	671,094	387,232	(465,227)
			Materials & Supplies	26,492,216	28,922,411	2,430,195	28,922,411	
			Services Of Other Depts	23,394,367	24,807,035	1,412,668	26,101,723	1,294,688

Department: DPH Public Health

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								
21490	Total			323,555,754	337,681,926	14,126,172	349,578,685	11,896,759
21941	LHH-Refunding COP-DSF		Overhead and Allocations	29,627	29,627		29,627	
			Intrafund Transfers Out	2,475,792	10,707,082	8,231,290	1,792,436	(8,914,646)
			Transfer Adjustment - Uses	(2,475,792)	(10,707,082)	(8,231,290)	(1,792,436)	8,914,646
21941	Total			10,319,065	9,250,500	(1,068,565)	9,254,250	3,750
29050	DPH HCISO		Debt Service	9,123,994	9,123,994		9,123,994	
			Transfers Out	3,526,986	1,660,648	(1,866,338)		(1,660,648)
			Intrafund Transfers Out	1,069,065	21,751,150	18,224,164	22,013,441	262,291
			Unappropriated Rev Retained	(3,526,986)	(23,411,798)	(19,884,812)	(22,013,441)	1,398,357
21941	Total			9,123,994	9,123,994		9,123,994	
29050	Total		Non-Personnel Services	9,123,994	9,123,994		9,123,994	
	Operating Total			2,477,422,842	2,632,725,814	155,302,972	2,716,143,624	83,417,810
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16185	Var Loc-Misc Fac Maint Projs	793,968	833,667	39,699	875,350	41,683
		17077	HC Centralized It	82,846,614	87,831,927	4,985,313	91,216,829	3,384,902
		19611	HC Dph System Wide Security Im	300,000	300,000		300,000	
		20324	Sugar-Sweetened Beverages Tax	5,964,621	3,038,600	(2,926,021)	3,072,214	33,614
		80000	EHR Go-Forward Initiative	35,198,932	37,087,964	1,889,032	37,935,539	847,575
10010	Total			125,104,135	129,092,158	3,988,023	133,399,932	4,307,774
21110	SFGH-Annual Authority Ctrl	15783	HG Misc Fac Maint Proj	1,881,766	1,975,854	94,088	2,074,647	98,793
21110	Total			1,881,766	1,975,854	94,088	2,074,647	98,793
21500	LHH-Annual Authority Ctrl	15784	HL Dph - Facilities Maintenanc	1,625,792	1,707,082	81,290	1,792,436	85,354
21500	Total			1,625,792	1,707,082	81,290	1,792,436	85,354
	Annual Projects - Authority Control Total			128,611,693	132,775,094	4,163,401	137,267,015	4,491,921
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11159	HC Dph Civic Center Relocation	8,300,000		(8,300,000)		
		11181	HC Local Dental Pilot Project	29,414		(29,414)		
		11183	HC Practice Improvement Progra	2,500,000	3,250,001	750,001	3,250,001	

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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								
17077	HC Centralized It			8,780,076	8,780,076		8,780,076	
17078	HC Deemed Approved Off-sale AI			155,876		(155,876)		
17128	HB Managed Care			4,775,053	3,075,053	(1,700,000)	3,075,053	
19611	HC Dph System Wide Security Im				300,000	300,000	125,000	(175,000)
20826	HB Mental Health Reform			920,184		(920,184)		
20972	DPH MentalHlth ResTreatmentBeds				3,300,000	3,300,000		(3,300,000)
21748	Reinvestment Initiatives			15,165,000	1,785,735	(13,379,265)	1,429,268	(356,467)
22071	HN CALAIM Implementation			787,273		(787,273)		
22422	HB Care Court Implementation			4,296,304	2,000,000	(2,296,304)	2,000,000	
80000	EHR Go-Forward Initiative			5,054,631		(5,054,631)		
10020 Total				50,763,811	22,490,865	(28,272,946)	18,659,398	(3,831,467)
10582	SR OCOH Nov18 PropCHomelessSvc		Mental Health SF	98,059,840	108,118,075	10,058,235	112,074,905	3,956,830
10582 Total				98,059,840	108,118,075	10,058,235	112,074,905	3,956,830
11630	SR Public Health		HC Ph Environmental Health Cod		50,000	50,000	52,500	2,500
17083			HC Vital & Health Stats Fd	130,000	130,000		130,000	
17084			HC Sb 1773 Emergency Medical S	214,000	214,000		214,000	
17095			HC Emergency Med Svc Fund	214,000	214,000		214,000	
17099			HC Tobacco Settlement Project	1,000,000	1,000,000		1,000,000	
17122			HB Dui Program	1,000	1,000		1,000	
17123			HB Alcohol Rehab Program	40,000	40,000		40,000	
17156			HB Prop 63 Mental Health Servi	92,443,919	75,924,325	(16,519,594)	46,856,932	(29,067,393)
21177			HC Lead Paint Settlement	3,375,715	3,375,715		3,375,715	
11630 Total				97,418,634	80,949,040	(16,469,594)	51,884,147	(29,064,893)
11650	SR Opioid Settlement Fund		Citywide Opioid Settlements	52,690,468	53,902,475	1,212,007	30,791,932	(23,110,543)
11650 Total				52,690,468	53,902,475	1,212,007	30,791,932	(23,110,543)
15384	CPXCF COP Crit Reprs/Rcv Stmls		HL Lhh Water Tank Replacement	4,100,000		(4,100,000)		
21798			DPH ZSFG Childcare Ctr RS	(1,500,000)		1,500,000		
15384 Total				2,600,000	0	(2,600,000)	0	0
21120	SFGH-Continuing Authority Ctrl		HG Sfgh Bldg 5 F&E And Moving	3,500,000		(3,500,000)		
19534			HG Clinical Laboratory Automat		5,400,000	5,400,000		(5,400,000)

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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								
21120	Total			4,736,412	9,092,853	4,356,441	3,000,000	(6,092,853)
21260	SFGH-Capital Projects-Other	10001	Grants	18,359,117	21,657,357	3,298,240		(21,657,357)
21260	Total			18,359,117	21,657,357	3,298,240	0	(21,657,357)
21510	LHH-Continuing Authority Ctrl	11332	HL Lhh Water Tank Replacement		1,500,000	1,500,000		(1,500,000)
		17117	HL Lhh - Gift Shop	10,000	10,000		10,000	
		17120	HL Lhh - General Store	32,000		(32,000)		
		20006	HL LHH Emergency Power		4,500,000	4,500,000		(4,500,000)
		20754	HL Roof Replacement-Admin Bdgs		600,000	600,000		(600,000)
		21290	HL Kitchen Coil Design		600,000	600,000		(600,000)
		22205	HL F Wing Structural Damage	500,000		(500,000)		
		22206	HL Pharmacy Auto Packagers	350,000		(350,000)		
		22485	HL X-Ray Replacement		1,000,000	1,000,000		(1,000,000)
		22830	HL LHH NPC Sewage Emerg Cont		800,000	800,000		(800,000)
21510	Total			892,000	9,010,000	8,118,000	10,000	(9,000,000)
Continuing Projects - Authority Control Total				325,520,282	305,220,665	(20,299,617)	216,420,382	(88,800,283)
Grants Projects								
11580	SR Community Health-Grants	10037064	HC 2122 CALCRG	174,306		(174,306)		
		10037070	HD EHS PD108 2122 CDPH Prop 56	434,750		(434,750)		
		10037463	HC PC105 2122 RISE	141,488	141,488		141,488	
		10038076	HD HIV PD117 2223 TORO-SRO				350,000	350,000
		10038172	HD EHS PD116 2223 TobaccoGrant	350,000		(350,000)		
		10038195	HD HIV IV24 2223 UCSF 10409sc				12,216	12,216
		10039164	HB SA SA18 2327 P47 STARR C3		516	516	471	(45)
		10039337	HD HIV PD151 2324 PS20-2010: I	3,197,784		(3,197,784)		

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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
10039339	HD STD CD142 2324, Core Mgmt L			281,718		(281,718)		
10039340	HB MH M007 2324 Samhsa-MHBG			4,593,470		(4,593,470)		
10039341	HB HM M005 2324 Hrsa Title Iv			102,205		(102,205)		
10039347	HB MH HM105 2324 Pre-Trial Fel			737,671		(737,671)		
10039348	HD STD PD156 2324 Hellman Foun			135,000	135,000		135,000	
10039350	HD HIV PD153 2324 PCORI			171,372	183,134	11,762	213,169	30,035
10039356	HD HIV AO73 2324 SFDPH High Im			990,520		(990,520)		
10039358	HD HED PH01 2324 Tobacco Free			984,491		(984,491)		
10039362	HB MH AD04 2324 State Vocation			265,175		(265,175)		
10039363	HD HIV D134 2324 UCSF-CFAR			99,314		(99,314)		
10039365	HD HIV AO54 2324 UCSF TA 8940			57,730	68,302	10,572	88,635	20,333
10039367	HM109-24 Mental Health Student			1,627,176		(1,627,176)		
10039374	HM111-24 Crisis Care Mobile Un			530,501		(530,501)		
10039375	HB MH HM107 2324 Early Psychos			522,924	522,924			
10039376	HB HM HM112 2324 MHBG-American			1,073,434		(1,073,434)		
10039377	HN HIV AO60 2324 Ryan White P			325,801		(325,801)		
10039378	HN HIV AO16 2324 HCP SAM			3,260,304		(3,260,304)		
10039379	HD HIV PD90 2324 SFDPH High Im			5,008,377		(5,008,377)		
10039380	HD HIV AO05 2324 MMP			582,307		(582,307)		
10039381	HD HIV PD14 2324 State HIV Sur			715,084		(715,084)		
10039382	HD STD PD131-2324 CDPH DPC L			259,455		(259,455)		
10039384	HD HIV D123 2324 NHBS			1,254,648		(1,254,648)		
10039386	HD HIV PD113 2324 UCSF 11580sc			43,173		(43,173)		
10039387	HD STD PD132 2324 CDPH STD Pr			369,754		(369,754)		
10039390	HD STD D141 2324 ELC GC Rapid			422,064		(422,064)		
10039391	HD HIV PD121 2324 UCSF 11644sc			21,404		(21,404)		
10039393	HD STD DC01 2324 Surveillance			250,000		(250,000)		
10039394	HD HIV PD123 2324 UCSF 11626sc			70,132		(70,132)		
10039396	HD HIV IV14 2324 Mandel			29,169	29,169		29,169	
10039397	HD STD PD16 2324 Std Preventio			3,469,838		(3,469,838)		

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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
10039399	HD STD PD126 2324 Hepatitis C			380,812		(380,812)		
10039400	HD HIV PD154 2324 UCSF 12518sc			18,779		(18,779)		
10039401	HD HIV IV08 2324 Mid-Career			204,252		(204,252)		
10039402	HD HIV AO78 2425 REBOOT			100,865		(100,865)		
10039403	HD HIV PD118 2324 OD2A Academi			300,000	300,000		300,000	
10039404	HD PD180-24 Future of Public			4,534,040		(4,534,040)		
10039405	HD HIV PD124 2324 OD2A Peer			250,000	250,000		250,000	
10039406	HD TB DC22 2324 Ca Tb Controll			243,945		(243,945)		
10039407	HD TB PD17 2324 TB/HIV Control			976,318		(976,318)		
10039409	HD HIV PD138 2324 Expanding Ac			7,380	7,380		7,380	
10039410	HD HIV PD139 2425 Western Stat			26,262		(26,262)		
10039411	HD HIV PD152 2324 PRIME			97,262		(97,262)		
10039412	HD TB PD21 2324 Tuberculosis S			337,200		(337,200)		
10039413	HD HIV PD161 2324 Mirtazapine			56,124		(56,124)		
10039415	HD HIV AO86 2324 Leadership LOC			88,065	91,569	3,504	95,376	3,807
10039416	HD HIV D128 2324 HVTN Scientif			158,956		(158,956)		
10039418	HD HIV D119 2324 SF Bay CTU			162,435		(162,435)		
10039419	HD HIV PD158 2324 Integrated			316,125		(316,125)		
10039420	HD HIV AO67 2324 HPTN Leadersh			38,120		(38,120)		
10039422	HD HIV PD111 2324 DoxyPrep			44,594		(44,594)		
10039423	HD CH12 2324 ASHS			226,000		(226,000)		
10039424	HD HIV PD112 2324 PrEP-3D			166,602		(166,602)		
10039425	HD HIV PD155 2324 AMBER SOW			32,451		(32,451)		
10039426	HD HIV PD114 2223 COPING			51,841	51,841		51,841	
10039429	HD HED CH11-2324 RHAP			324,061		(324,061)		
10039431	HD HIV PD163 2324 RWJF Data-to			84,080	84,080		84,080	
10039437	HD HIV PD164 2324 HPTN			133,474	133,474		133,474	
10039439	HD HIV PD165 2324 UCSF 12855sc			11,875		(11,875)		
10039440	HD HIV PD169 2324 ONE BALLROOM			5,875		(5,875)		

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10039442	HD HIV PD172 2324 Viiv Interve			55,255		(55,255)		
10039443	HD HIV PD173 2324 Leveraging			39,585		(39,585)		
10039444	HD HIV PD174 2324 PROTECT			22,810		(22,810)		
10039445	HD HIV PD175 2324 UCSF 12668sc			43,611		(43,611)		
10039447	HD HIV PD176 2324 UCSF 13199sc			15,207		(15,207)		
10039448	HD HIV PD178 2324 BLISS			205,679		(205,679)		
10039459	HD ENV PD143 2324 Strengthenin			39,746		(39,746)		
10039461	HN MCH PM105 FY 2324 CYSHCN			395,500		(395,500)		
10039464	HD HIV PD179 2324 UCSF 13184sc			14,193		(14,193)		
10039466	HD EHS PB02 2324 State CLPPP			891,290		(891,290)		
10039467	HN HIV PD13 2324 RWPA			16,277,425		(16,277,425)		
10039487	HD HIV AO99 2324 Transnational			44,461	44,936	475	44,936	
10039488	HD HIV PD141 2324 SHINE			20,415	20,415		20,415	
10039489	HD HIV PD142 2324 Biomedical			21,587		(21,587)		
10039490	HD HIV AO88 2324 Western State			38,713	39,025	312	39,025	
10039491	HD ENV2425 PD136 Noxious Weed			44,630		(44,630)		
10039492	HN HIV PD140 2425 RWPA & B			3,639,909		(3,639,909)		
10039503	HN MCH 2324 HCMC02			1,367,293		(1,367,293)		
10039504	HN MCH PM02 2324 Black Infant			2,252,216		(2,252,216)		
10039506	HN MCH 2324 HCPM03			8,380,255		(8,380,255)		
10039510	HN MCH PM101 2324 Oral Health			308,879		(308,879)		
10039513	HN MCH PM102 2324 CA Perinatal			459,560		(459,560)		
10039516	HN MCH PM103 2324 CHVP SGF Inn			1,000,000		(1,000,000)		
10039517	HN MCH PM104 2324 CHVP SGF Exp			329,075		(329,075)		
10039519	HD EPR CD113 2324 Pan Flu			99,821		(99,821)		
10039520	HD EPR PD69 2324 PHEP			712,140		(712,140)		
10039521	HD EPR PD95 2324 CRI			195,536		(195,536)		
10039522	HD EPI PD29 2324 Immunization			301,282		(301,282)		
10039523	HC ADM GLSC 2324 RWPC LSYC			75,700		(75,700)		
10039524	HC ADM GMCK 2324 Mckinney Home			1,255,850		(1,255,850)		

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10039526	HC ADM GTWC 2324 RWPC TWC			88,800		(88,800)		
10039528	HD ADM AC13 2324 Enhancing Hea			300,000		(300,000)		
10039529	HD ENV 2324 PD150 SFDPH DOJ PR			487,060		(487,060)		
10039538	HD EHS EH15 2324 Beach Water			29,225		(29,225)		
10039547	HD EPR AC11 2324 HPP			300,290		(300,290)		
10039552	HN MCH PM08 2324 WIC			3,028,924		(3,028,924)		
10039553	HN MCH PM05 2324 CHDP			1,590,585		(1,590,585)		
10039554	HN MCH PM13 2324 NUTRITION			921,750		(921,750)		
10039555	HN MCH PM14 2324 Foster Care			825,436		(825,436)		
10039556	HB SA SA102 2324 SABG ARPA			1,574,980		(1,574,980)		
10039633	HD CH13-24 RHPP			74,328		(74,328)		
10039685	BHCIP Round 3: Launch Ready			6,774,965		(6,774,965)		
10039759	PD185-24 STD SOS			889,417		(889,417)		
10039760	HD HIV PD183 2324 ASTHO OPPR			20,000		(20,000)		
10039783	HD ADM PD186-24 Project INVEST			3,593,597		(3,593,597)		
10039878	LAB PD187 2324 CDPH - LabAspi			44,450	44,450		44,450	
10039892	PD HIV PD188 2324 UCSF Bay Ar			69,259		(69,259)		
10039973	HB SA104 FY 2324 SABG Block Gr			8,913,363		(8,913,363)		
10040036	HN WPC WP101 2324 PATH CITED			3,862,930		(3,862,930)		
10040040	HN PC PC109 FY2324 PCORI HSII			485,606		(485,606)		
10040041	HN PC PC110 FY2324 Primary Car			1,200,000		(1,200,000)		
10040050	HB MH HM114 2324 Behavioral He			32,265,440		(32,265,440)		
10040052	HN WPC WP102 FY 2425 HHIP			3,375,884		(3,375,884)		
10040089	HB SA105 FY 2426 CCE Treasure			9,500,000		(9,500,000)		
10040211	HD STD PD192 2324 CDC-ELC			148,691		(148,691)		
10040218	HD STD PD193 2324 PS20-2010:			200,000		(200,000)		
10040235	HB HM HM115 2324 Community Car			7,431,615		(7,431,615)		
10040566	HB HM HM119-24 PATH Justice-In				2,597,683	2,597,683		(2,597,683)
10040625	HD HIV PD90 2425 SFDPH High Im				5,053,105	5,053,105		146,535
10040626	HD HIV AO05 2425 MMIP				583,532	583,532		(170)

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10040627	HD HIV PD14 2425 State HIV Sur			719,707	719,707	719,707	718,928	(779)
10040629	HD STD D141 2425 ELC GC Rapid			427,734	427,734	427,734	442,547	14,813
10040630	HD STD CD142 2425 Core Mgmt L			651,972	651,972	651,972	445,657	(206,315)
10040631	HD STD DC01 2425 Surveillance			271,417	271,417	271,417	271,283	(134)
10040632	HN MCH 2425 HCMC02			1,435,336	1,435,336	1,435,336	1,443,732	8,396
10040633	HN MCH 2425 HCPM03			9,176,857	9,176,857	9,176,857	9,255,994	79,137
10040634	HD EPR PD69 2425 PHEP			739,959	739,959	739,959	754,815	14,856
10040635	HD STD PD16 2425 Std Preventio			3,490,435	3,490,435	3,490,435	4,272,808	782,373
10040636	HD STD PD126 2425 Hepatitis C			380,812	380,812	380,812	380,812	
10040637	HD PD180-25 Future of Public			4,020,260	4,020,260	4,020,260	4,168,586	148,326
10040638	PD185-25 STD SOS			889,418	889,418	889,418	889,418	
10040639	HD ADM PD186-25 Project INVEST			3,994,325	3,994,325	3,994,325	4,107,250	112,925
10040641	HD EPR CD113 2425 Pan Flu			130,910	130,910	130,910	134,917	4,007
10040643	HD TB DC22 2425 Ca Tb Controll			243,945	243,945	243,945	243,945	
10040644	HD TB PD17 2425 TB/HIV Control			985,232	985,232	985,232	997,924	12,692
10040645	HD HED CH11-2425 RHAP			325,744	325,744	325,744	325,584	(160)
10040647	HD CH12 2425 ASHS			226,730	226,730	226,730	226,658	(72)
10040648	HD EPR PD95 2425 CRI			238,982	238,982	238,982	238,954	(28)
10040650	HD CH13-25 RHPP			74,484	74,484	74,484	74,469	(15)
10040654	HN HIV AO60 2425 Ryan White P			325,801	325,801	325,801	325,801	
10040656	HD HIV PD158 2425 Integrated			334,219	334,219	334,219	341,182	6,963
10040658	HN HIV AO16 2425 HCP SAM			3,250,103	3,250,103	3,250,103	3,262,217	12,114
10040663	HD TB PD21 2425 Tuberculosis S			341,363	341,363	341,363	369,781	28,418
10040666	HN HIV PD13 2425 RWPA			16,318,554	16,318,554	16,318,554	16,368,331	49,777
10040670	HN HIV PD140 2526 RWPA & B			2,733,626	2,733,626	2,733,626	2,745,826	12,200
10040674	HB MH AD04 2425 State Vocation			266,010	266,010	266,010	265,723	(287)
10040680	HD ADM AC13 2425 Enhancing Hea			302,108	302,108	302,108	301,876	(232)
10040684	HM109-25 Mental Health Student			1,634,360	1,634,360	1,634,360	389,851	(1,244,509)
10040686	HC ADM GLSC 2425 RWPC LSYC			75,700	75,700	75,700	75,700	
10040690	HC ADM GMCK 2425 Mckinney Home			1,111,095	1,111,095	1,111,095	1,111,304	209

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10040694	HD ENV PD143 2425 Strengthenin			46,747	46,747	46,747	46,114	(633)
10040697	HM112-25 MHBG-American Rescue			1,124,757	1,124,757	1,124,757	1,008,575	(116,182)
10040698	HD EHS PB02 2425 State CLPPP			897,491	897,491	897,491	906,053	8,562
10040699	HC ADM GTWC 2425 RWPC TWC			88,800	88,800	88,800	88,800	
10040700	HD EPI PD29 2425 Immunization			312,180	312,180	312,180	322,763	10,583
10040701	HD ENV2526 PD136 Noxious Weed			44,640	44,640	44,640	44,640	
10040702	HN MCH PM105 FY 2425 CYSHCN			395,500	395,500	395,500	395,500	
10040703	HD EHS EH15 2425 Beach Water			29,506	29,506	29,506	29,454	(52)
10040704	HD HED PH01 2425 Tobacco Free			816,171	816,171	816,171	1,916,692	1,100,521
10040705	HN MCH PM02 2425 Black Infant			2,766,816	2,766,816	2,766,816	2,900,762	133,946
10040707	HD HIV A073 2425 SFDPH High Im			1,400,000	1,400,000	1,400,000	1,400,000	
10040711	HN MCH PM101 2425 Oral Health			308,878	308,878	308,878	308,878	
10040713	HN MCH PM102 2425 CA Perinatal			459,561	459,561	459,561	459,561	
10040716	HD ENV 2425 PD203 SFDPH DOJ PR			1,151,467	1,151,467	1,151,467	1,119,966	(31,501)
10040717	HN MCH PM103 2425 CHVP SGF Inn			1,000,000	1,000,000	1,000,000	1,000,000	
10040718	HN MCH PM104 2425 CHVP SGF Exp			676,889	676,889	676,889	676,652	(237)
10040726	HD HIV PD151 2425 PS20-2010: I			3,337,501	3,337,501	3,337,501	3,416,776	79,275
10040729	HB HM M005 2425 Hrsa Title Iv			113,327	113,327	113,327	119,703	6,376
10040730	HN MCH PM01 2425 Title X Famil			120,000	120,000	120,000	122,151	2,151
10040731	HB MH 2425 M007 Samhsa-MHBG			4,626,823	4,626,823	4,626,823	4,629,518	2,695
10040746	HD HIV PD123 2425 UCSF 11626sc			70,132	70,132	70,132	70,132	
10040747	HD HIV PD121 2425 UCSF 11644sc			21,404	21,404	21,404	21,404	
10040748	HD HIV PD113 2425 UCSF 11580sc			43,173	43,173	43,173	43,173	
10040750	HB HM M118 2425 Building City-			500,000	500,000	500,000	500,000	
10040751	HD HIV D134 2425 UCSF-CFAR			74,236	74,236	74,236	74,236	
10040752	HD HIV D123 2425 NHBS			1,254,038	1,254,038	1,254,038	1,078,680	(175,358)
10040753	HN MCH PM08 2425 WIC			3,058,130	3,058,130	3,058,130	3,051,817	(6,313)
10040754	HD HIV PD154 2425 UCSF 12518sc			18,779	18,779	18,779	18,779	
10040755	HN MCH PM13 2425 NUTRITION			915,601	915,601	915,601	945,227	29,626
10040756	HD HIV IV08 2425 Mid-Career			205,777	205,777	205,777	179,433	(26,344)

Grants Projects

Department: DPH Public Health

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
10040757	HN MCH PM14 2425 Foster Care				865,471	865,471	896,341	30,870
10040758	HD EPR AC11 2425 HPP				302,671	302,671	399,556	96,885
10040759	HD HIV PD152 2425 PRIME				100,947	100,947	104,843	3,896
10040760	HN MCH PM05 2425 CHDP				515,887	515,887	558,122	42,235
10040761	HB SA SA102 2425 SABG ARPA				1,574,978	1,574,978	1,574,978	
10040762	HD HIV AO78 2526 REBOOT				106,012	106,012	110,811	4,799
10040763	HB SA SA106 2425 SSOPC				2,225,000	2,225,000	2,225,000	
10040764	HD HIV PD139 2526 Western Stat				26,262	26,262	26,262	
10040765	HB SA104 FY 2425 SABG Block Gr				8,913,363	8,913,363	8,913,363	
10040766	HD HIV PD161 2425 Mirtazapine				56,124	56,124	56,124	
10040767	HD HIV D128 2425 HVTN Scientif				166,748	166,748	174,951	8,203
10040768	HD HIV D119 2425 SF Bay CTU				195,480	195,480	229,051	33,571
10040769	HD HIV AO67 2425 HPTN Leadersh				38,145	38,145	22,994	(15,151)
10040770	HD HIV PD111 2425 DoxyPrep				44,594	44,594	44,594	
10040771	HD HIV PD112 2425 P1EP-3D				166,602	166,602	166,602	
10040772	HD HIV PD155 2425 AMBER SOW				32,451	32,451	32,451	
10040773	HD HIV PD165 2425 UCSF 12855sc				11,875	11,875	11,875	
10040774	HD HIV PD169 2425 ONE BALLROOM				5,875	5,875	5,875	
10040779	HD EPR PD168 2425 WFD				1,557,822	1,557,822	1,557,822	
10040781	HD HIV PD172 2425 ViiV Interve				55,255	55,255	55,255	
10040782	HD HIV PD173 2425 Leveraging				39,585	39,585	39,585	
10040783	HD HIV PD174 2425 PROTECT				22,810	22,810	22,810	
10040784	HD HIV PD175 2425 UCSF 12668sc				43,611	43,611	43,611	
10040785	HD HIV PD176 2425 UCSF 13199sc				15,207	15,207	15,207	
10040786	HD HIV PD178 2425 BLISS				235,470	235,470	235,470	(235,470)
10040788	HD HIV PD179 2425 UCSF 13184sc				14,193	14,193	14,193	
10040789	HD HIV PD142 2425 Biomedical				21,587	21,587	21,587	
10040790	HD HIV PD183 2425 ASTHO OPPR				20,000	20,000	20,000	
10040791	PD HIV PD188 2425 UCSF Bay Are				69,259	69,259	69,259	

Grants Projects

Department: DPH Public Health

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								
10040828	HN WPC WP102 FY 2425 HHIP				3,375,884	3,375,884	3,375,884	
10040838	HN WPC WP101 2425 PATH CITED				3,862,930	3,862,930	3,862,930	
10040853	HM111-25 Crisis Mobile Unit Pr				757,621	757,621	550,862	(206,759)
10041114	HN PC PC109 FY2425 PCORI HSII				500,000	500,000	500,000	
10041115	HN PC PC110 FY2425 Primary Car				200,000	200,000	200,000	
10041117	HC PC111 FY2425 CALHIVE BHI				35,000	35,000	35,000	
10041165	HB SA SA107 2425 Fentanyl Over				427,000	427,000	427,000	
10041168	PM107 2425 SFDPH MCAH CCHP OC				191,313	191,313	191,313	
10041183	HN FY2425 IPP Loop Referrals				1,301,500	1,301,500	1,301,500	(1,301,500)
10041198	HD HIV PD141 2324 SHINE				30,488	30,488	30,488	
10041199	HD HIV PD189 2425 UCSF-Bay Ar				15,115	15,115	15,115	
10041200	HD HIV PD196 2425 NIDA Clinica				40,196	40,196	40,196	
10041201	HD HIV PD200 2425 Statistical				30,540	30,540	30,540	
10041202	HD HIV PD201 2425 Staged				13,876	13,876	13,876	
10041476	HD HIV PD158 2526 Integrated				315,000	315,000	315,000	
10041482	HB HM120 2425 CYBHI R1-Parent				750,000	750,000	750,000	(750,000)
11580 Total				168,474,550	120,667,292	(47,807,258)	116,672,765	(3,994,527)
14820	SR ETF-Gift	10035431	HN Safety Net	120,000	120,000		120,000	
		10036449	Epic for FQHCs Program	135,000	135,000		135,000	
14820 Total				255,000	255,000	0	255,000	0
Grants Projects Total				168,729,550	120,922,292	(47,807,258)	116,927,765	(3,994,527)
Work Orders/Overhead								
10060	GF Work Order	207703	HBH Behavioral Health	25,657,468	20,240,897	(5,416,571)	20,240,897	
		207705	HNS Health Network Services	12,939,150	12,423,812	(515,338)	12,423,812	
		240642	HPC Primary Care	1,944,736	2,171,782	227,046	2,171,782	
		240661	HPH Population Health Division	7,350,964	5,097,804	(2,283,160)	5,127,645	29,841
		251961	HAD Public Health Admin	1,328,230	597,562	(730,668)	597,562	
10060 Total				49,250,548	40,531,857	(8,718,691)	40,561,698	29,841
Work Orders/Overhead Total				49,250,548	40,531,857	(8,718,691)	40,561,698	29,841

Department: DPH Public Health

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								
21131	SFGH-OPERATING GRANTS-STATE	10039989	HG COVID19 Test 2 Treat Equity	496,065		(496,065)		
		10041519	HG GUIDE Model		115,320	115,320		(115,320)
21131 Total				496,065	115,320	(380,745)	0	(115,320)
21132	SFGH-OPERATING GRANTS-PRIVATE	10038609	HG GED Implementation at ZSFG	1,497,930		(1,497,930)		
		10038610	HG GED Implementation at ZSFG		1,458,730	1,458,730		(1,458,730)
		10039876	HG Equity&Innovation (Hearts)	721,847		(721,847)		
		10039879	HG Pediatrics-Children's HLTH	256,786		(256,786)		
		10039880	HG SolidStarts Initiative FY24	308,905		(308,905)		
		10039881	HG Nursing General Account	50,735		(50,735)		
		10039882	HG Social Med-Physic. Consult	186,548		(186,548)		
		10039912	HG Child Trauma Research Prog	918,000		(918,000)		
		10040037	HG CTRP Covid-19 Tech Support	132,547		(132,547)		
		10040230	HG EHI-SM Opioid Use Disorder	50,000		(50,000)		
		10040246	HG OB/GYN Dept. Program	311,557		(311,557)		
		10041164	HG Solid Start_FY25		774,500	774,500		(774,500)
		10041203	HG TMBHF ACT_Benioff		900,000	900,000		(900,000)
		10041416	HG IT Trainings		6,550	6,550		(6,550)
		10041418	HG Wellness & Staff Experience		54,231	54,231		(54,231)
		10041463	HG Interpreter Services		76,140	76,140		(76,140)
		10041464	HG Telehealth Covid-19_FY25		150,223	150,223		(150,223)
		10041465	HG TMBH Round 3		1,276,941	1,276,941		(1,276,941)
		10041466	HG DET AHA		131,760	131,760		(131,760)
21132 Total				4,434,855	4,829,075	394,220	0	(4,829,075)
21270	SFGH-Capital Projects-State	10040228	HG Intensive Youth Behav. HLTH	33,735,105		(33,735,105)		
21270 Total				33,735,105	0	(33,735,105)	0	0
21680	LHH-OP Grants-State	10040223	HL Infection Control Grant	1,891,062		(1,891,062)		
21680 Total				1,891,062	0	(1,891,062)	0	0
Continuing Projects - Project Control Total				40,557,087	4,944,395	(35,612,692)	0	(4,944,395)
Total Uses of Funds				3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)

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	80,504,266	5,574,427	83,471,266	2,967,000
Mandatory Fringe Benefits	38,573,292	41,908,961	3,335,669	43,643,994	1,735,033
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	16,374,233	1,589,732	16,433,525	59,292
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)	459,558	459,558
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	188,358,899	(11,896,063)	189,760,119	1,401,220

<u>Sources Summary</u>					
Property Taxes	79,520,000	79,330,000	(190,000)	79,600,000	270,000
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	4,824,370	(11,304,441)	2,382,500	(2,441,870)
Transfer Adjustment-Source	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
General Fund Support	102,790,000	103,600,000	810,000	107,180,000	3,580,000
Total Sources by Chart of Accounts	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220

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	188,238,899	(10,896,063)	189,640,119	1,401,220
Total Uses by Funds		200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
<u>Division Summary</u>						
LIB Public Library		200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
Total Uses by Division		200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220

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	80,504,266	5,574,427	83,471,266	2,967,000
			Mandatory Fringe Benefits	38,573,292	41,908,961	3,335,669	43,643,994	1,735,033
			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	16,154,504	1,370,003	16,206,106	51,602
			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)	459,558	459,558
			Transfer Adjustment - Uses	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
13140 Total				166,204,962	176,382,378	10,177,416	180,902,300	4,519,922
Operating Total				166,204,962	176,382,378	10,177,416	180,902,300	4,519,922
Continuing Projects - Authority Control								
13080	SR Library Fund - Continuing	17146	LB Library-summer Reading Prog	20,000		(20,000)		
		19559	LB Sipl Capital Improvement Pr	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	

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	188,358,899	(11,896,063)	189,760,119	1,401,220

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	337,879,360	21,628,339	354,423,984	16,544,624
Mandatory Fringe Benefits	126,852,172	134,719,440	7,867,268	141,859,782	7,140,342
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	2,746,932	(104,082)	2,512,012	(234,920)
Services Of Other Depts	111,600,913	121,978,977	10,378,064	127,227,676	5,248,699
Overhead and Allocations	(92,597,355)	(101,031,279)	(8,433,924)	(104,443,471)	(3,412,192)
Transfers Out	46,614,485	53,451,749	6,837,264	52,999,282	(452,467)
Intrafund Transfers Out	214,138,146	321,750,973	107,612,827	365,634,612	43,883,639
Unappropriated Rev-Designated	66,434,681	41,961,494	(24,473,187)	38,173,912	(3,787,582)
Unappropriated Rev Retained	132,691,774	236,780,933	104,089,159	279,675,973	42,895,040
Transfer Adjustment - Uses	(260,657,494)	(371,607,585)	(110,950,091)	(418,538,757)	(46,931,172)
Total Uses by Chart of Accounts	1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511

Sources Summary

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	217,434,568	20,317,125	249,454,799	32,020,231
IntraFund Transfers In	214,138,146	321,750,973	107,612,827	365,634,612	43,883,639
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	78,563,172	43,124,645	91,172,582	12,609,410
Transfer Adjustment-Source	(260,657,494)	(371,607,585)	(110,950,091)	(418,538,757)	(46,931,172)
General Fund Support					
Total Sources by Chart of Accounts	1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511

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	346,411,077	31,252,292	382,248,993	35,837,916
San Francisco Water Enterprise	675,458,220	739,701,237	64,243,017	785,969,281	46,268,044
San Francisco Wastewater Ent	428,326,284	474,930,797	46,604,513	528,175,482	53,244,685
Total Uses by Funds	1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511
<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	474,930,797	46,604,513	528,175,482	53,244,685
HHP Hetch Hetchy Water & Power	315,158,785	346,411,077	31,252,292	382,248,993	35,837,916
PUB Public Utilities Bureaus	974,788	938,043	(36,745)	960,480	22,437
WTR Water Enterprise	674,483,432	738,763,194	64,279,762	785,008,801	46,245,607
Total Uses by Division	1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511

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	64,194,765	2,272,798	67,539,194	3,344,429
			Mandatory Fringe Benefits	25,647,782	26,131,213	483,431	27,630,141	1,498,928
			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	38,815,571	22,096	41,243,367	2,427,796
			Overhead and Allocations	39,042,421	47,848,212	8,805,791	49,795,627	1,947,415
			Transfers Out	31,713	31,713		31,713	
			Intratfund Transfers Out	87,584,667	117,865,132	30,280,465	139,259,810	21,394,678
			Unappropriated Rev-Designated	27,805,077	674,646	(27,130,431)	900,000	225,354

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								
20160 Total			Transfer Adjustment - Uses	(87,584,667)	(117,865,132)	(30,280,465)	(139,259,810)	(21,394,678)
				334,470,619	348,014,057	13,543,438	379,799,815	31,785,758
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	2,050,051	178,203	2,229,150	179,099
			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	1,899,025	(2,270,805)	1,926,481	27,456
			Overhead and Allocations	6,141,614	7,741,252	1,599,638	8,055,162	313,910
			Unappropriated Rev-Designated		113,618	113,618	199,998	86,380
24750 Total				30,604,431	29,840,117	(764,314)	31,264,260	1,424,143
24970	HHWP Op Annual Account Ctrl		Salaries	38,606,583	42,088,764	3,482,181	44,439,541	2,350,777
			Mandatory Fringe Benefits	15,865,583	17,616,112	1,750,529	18,692,938	1,076,826
			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	9,925,462	1,367,589	10,314,457	388,995
			Overhead and Allocations	24,963,753	28,868,969	3,905,216	30,054,284	1,185,315
			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		628,190	628,190	800,000	171,810
			Transfer Adjustment - Uses	(19,245,552)	(37,278,154)	(18,032,602)	(54,329,593)	(17,051,439)
24970 Total				293,110,935	302,696,398	9,585,463	321,337,861	18,641,463
25940	WTR Op Annual Account Ctrl		Salaries	80,858,297	86,110,470	5,252,173	89,410,929	3,300,459
			Mandatory Fringe Benefits	34,085,157	35,841,913	1,756,756	37,430,725	1,588,812
			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								
25940	Total			591,216,453	600,216,985	9,000,532	642,161,636	41,944,651
27180	PUC Operating Fund		Services Of Other Depts	27,589,640	31,960,752	4,371,112	34,087,105	2,126,353
			Overhead and Allocations	66,107,444	65,813,394	(294,050)	68,280,274	2,466,880
			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	567,839	(5,350,938)	775,897	208,058
			Transfer Adjustment - Uses	(122,313,844)	(177,190,165)	(54,876,321)	(184,507,725)	(7,317,560)
27180	Total			223,538	116,038	(107,500)	116,038	0
Operating Total				1,249,625,976	1,280,883,595	31,257,619	1,374,679,610	93,796,015
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 Urban Ag-college Hill Proje	681,000	681,000		681,000	
		80068	WWE Neighborhood Steward Prog2	620,000		(620,000)		
		80547	ITS Project		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)		

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								
24765 Total				150,000	7,673,070	7,523,070	8,660,939	987,869
24980	HHWP Annual Authority Ctrl	80233	Local Renewable Energy Program		6,398,147	6,398,147	7,398,147	1,000,000
		80547	ITS Project		30,643	30,643	25,057	(5,586)
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			ITS Project		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 Water Enterprise-watershed	6,586,000	7,000,000	414,000	7,000,000	
19458			UW Water Resources Planning An	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			ITS Project		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								

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	Local Renewable Energy Program	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	424,977,774	86,937,031	421,745,612	(3,232,162)
24870 Total				338,040,743	424,977,774	86,937,031	421,745,612	(3,232,162)
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 Water Efficient Fixtures -	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	668,758,707	190,736,190	708,421,585	39,662,878
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)	

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	89,466,665	5,206,228	92,909,803	3,443,138
			Transfer Adjustment - Uses	(84,260,437)	(89,466,665)	(5,206,228)	(92,909,803)	(3,443,138)
27190	Total			0	0	0	0	0
Work Orders/Overhead Total								
Continuing Projects - Project Control								
25160	HH CPSF Public Purpose Prog	10038863	DAC Solar Program		802,956	802,956	827,045	24,089
		10038941	DAC Community Solar Program		245,656	245,656	260,413	14,757
25160	Total			0	1,048,612	1,048,612	1,087,458	38,846
Continuing Projects - Project Control Total								
				0	1,048,612	1,048,612	1,087,458	38,846
Total Uses of Funds								
				1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511

Department: DPW Public Works

	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	153,580,638	157,264,751	3,684,113	161,883,815	4,619,064
Mandatory Fringe Benefits	62,843,271	65,007,650	2,164,379	67,263,639	2,255,989
Non-Personnel Services	24,224,748	26,560,886	2,336,138	27,576,147	1,015,261
Capital Outlay	107,573,262	103,106,781	(4,466,481)	58,717,682	(44,389,099)
City Grant Program	9,234,885	7,617,105	(1,617,780)	7,613,676	(3,429)
Debt Service	10,477,000	8,650,000	(1,827,000)	8,650,000	(8,650,000)
Facilities Maintenance	1,040,738		(1,040,738)		
Materials & Supplies	21,074,722	4,807,789	(16,266,933)	4,743,982	(63,807)
Programmatic Projects	9,141,865	25,269,032	16,127,167	22,829,510	(2,439,522)
Services Of Other Depts	46,910,815	47,324,756	413,941	50,258,244	2,933,488
Overhead and Allocations	928,053	1,206	(926,847)	3,317	2,111
Transfers Out	5,396,207	5,484,232	88,025	5,423,644	(60,588)
Intrafund Transfers Out	1,702,399	1,075,900	(626,499)	1,800,588	724,688
Unappropriated Rev-Designated	3,100,656	2,160,483	(940,173)	993,758	(1,166,725)
Transfer Adjustment - Uses	(4,000,081)	(3,530,698)	469,383	(4,255,386)	(724,688)
Total Uses by Chart of Accounts	453,229,178	450,799,873	(2,429,305)	404,852,616	(45,947,257)
<u>Sources Summary</u>					
Intergovernmental: State	63,855,791	64,285,524	429,733	65,493,545	1,208,021
Charges for Services	29,749,413	34,496,036	4,746,623	35,124,751	628,715
Licenses, Permits, & Franchises	498,000	516,277	18,277	531,817	15,540
Other Revenues	508,002		(508,002)		
Interest & Investment Income	14,331,944	14,069,552	(262,392)	28,484	(14,041,068)
Expenditure Recovery	159,979,279	157,541,352	(2,437,927)	176,214,541	18,673,189
IntraFund Transfers In	1,702,399	1,075,900	(626,499)	1,800,588	724,688
Transfers In	2,297,682	2,454,798	157,116	2,454,798	
Other Financing Sources	44,426,849	37,962,947	(6,463,902)		(37,962,947)
Beg Fund Balance - Budget Only	17,041,007	22,316,143	5,275,136	6,503,379	(15,812,764)
Transfer Adjustment-Source	(4,000,081)	(3,530,698)	469,383	(4,255,386)	(724,688)
General Fund Support	122,838,893	119,612,042	(3,226,851)	120,956,099	1,344,057

Department: DPW Public Works

	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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Total Sources by Chart of Accounts 453,229,178 450,799,873 (2,429,305) 404,852,616 (45,947,257)

Fund Summary

City Facilities Improvement Fd	15,374,532	19,440,440	4,065,908		(19,440,440)
Community / Neighborhood Dev	508,002		(508,002)		
Gasoline Tax Fund	65,698,373	67,831,125	2,132,752	71,466,246	3,635,121
General Fund	276,945,854	273,141,416	(3,804,438)	292,876,295	19,734,879
Public Wks Trans and Commerce	49,434,817	57,823,945	8,389,128	40,510,075	(17,313,870)
Street Improvement Fund	45,267,600	32,562,947	(12,704,653)		(32,562,947)

Total Uses by Funds 453,229,178 450,799,873 (2,429,305) 404,852,616 (45,947,257)

Division Summary

DPW Infrastructure	177,206,970	170,407,899	(6,799,071)	143,436,427	(26,971,472)
DPW Buildings	47,344,557	48,375,368	1,030,811	33,148,198	(15,227,170)
DPW Operations	236,784,168	236,344,261	(439,907)	237,232,186	887,925
DPW Public Works Oversight	409,213	424,758	15,545	438,805	14,047
DPW Administration	(8,515,730)	(4,752,413)	3,763,317	(9,403,000)	(4,650,587)

Total Uses by Division 453,229,178 450,799,873 (2,429,305) 404,852,616 (45,947,257)

Reserved Appropriations

Controller Reserves

10030254	PW PHS Master Project Reserves	2,878,165
10034764	PW Street Resurfacing Budget	32,562,947
10037814	PW Sunset Blvd Recycl Wtr Impr	2,900,000
10041408	PW 4th St Brg Corrosion Repir	2,500,000

Controller Reserves: Total 40,841,112 0

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	30,809,675	30,871,677	62,002	29,963,782	(907,895)
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Department: DPW Public Works

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								
	Mandatory Fringe Benefits			11,689,011	11,652,794	(36,217)	11,408,875	(243,919)
	Non-Personnel Services			1,919,191	1,927,531	8,340	863,706	(1,063,825)
	Capital Outlay			2,700,000		(2,700,000)		
	City Grant Program			6,865,357	5,197,577	(1,667,780)	5,194,148	(3,429)
	Materials & Supplies			1,526,307	1,283,676	(242,631)	1,193,268	(90,408)
	Services Of Other Depts			1,718,702	5,633,552	3,914,850	5,890,856	257,304
	Overhead and Allocations			42,430,136	37,701,194	(4,728,942)	41,477,556	3,776,362
10000 Total				99,658,379	94,268,001	(5,390,378)	95,992,191	1,724,190
Operating Total				99,658,379	94,268,001	(5,390,378)	95,992,191	1,724,190
Annual Projects - Authority Control								
12769	SR Gas Tax Annual Authority	20680	PW SES - Street Env Services	8,717,317	8,954,375	237,058	9,715,262	760,887
		20681	PW BUF - Urban Forestry	9,334,661	9,093,637	(241,024)	10,185,366	1,091,729
		21412	IT Systems and Equipment	5,500	5,500		5,500	
12769 Total				18,057,478	18,053,512	(3,966)	19,906,128	1,852,616
12789	SR Road Annual Authority	20676	PW BBR - Building Repair	7,154,271	7,482,613	328,342	7,909,118	426,505
		20679	PW SSR - Street & Sewer Repair	186,624		(186,624)		
12789 Total				7,340,895	7,482,613	141,718	7,909,118	426,505
Annual Projects - Authority Control Total				25,398,373	25,536,125	137,752	27,815,246	2,279,121
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17066	Mission Bay Transportation Imp	1,081,000		(1,081,000)		
		18883	PW District 2 Addback (Green)	850,000	476,000	(374,000)		(476,000)
		19038	WU Interest	1,271,532		(1,271,532)	1,285,109	1,285,109
		19145	PW Facilities Maintenance	540,738	767,775	227,037	996,164	228,389
		19329	WI Infrastructure Debt Service	5,565,956	6,806,507	1,240,551	9,255,482	2,448,975
		19374	PW Addbacks	450,000		(450,000)		
		19441	PW Potholes	1,500,000	2,000,000	500,000	1,500,000	(500,000)
		19454	PW Median Maintenance Budget	100,000	150,000	50,000	100,000	(50,000)
		20683	PW Citywide Projects	11,388,574	11,730,600	342,026	11,725,620	(4,980)
		20685	PW District 2 Projects	230,000	230,000		230,000	

Department: DPW Public Works

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								
20686	PW District 3 Projects			200,000		(200,000)		
20687	PW District 4 Projects			124,000		(124,000)		
20688	PW District 5 Projects			30,000	30,000		30,000	
20689	PW District 6 Projects			12,000	12,000		12,000	
20690	PW District 7 Projects			50,000		(50,000)		
20692	PW District 9 Projects			56,000		(56,000)		
20694	PW District 11 Projects			38,000	38,000		38,000	
21850	ART MCCLA Retrofit CR RS			(8,838,751)		8,838,751		
22218	PW Snst Blvd Roycl Wtr Irrgtn			1,200,000		(1,200,000)		
22287	PW Great Highway Sand Removal				200,000	200,000		(200,000)
22364	PW Sunset Blvd Hosebib Inst			935,000		(935,000)		
22812	PW Hallidie Plaza - Dsn Chare				200,000	200,000		(200,000)
80142	PW Pub Realm Revitalize FY 24			2,980,751		(2,980,751)		
80143	PW Curb Ramp Insp & Rpr FY 24			2,000,000	4,000,000	2,000,000	4,000,000	
80145	PW United Nations Plaza				250,000	250,000	250,000	
80146	PW Plaza Inspect & Rpr FY 20			135,963	551,022	415,059	250,000	(301,022)
80147	PW Islais Creek Bridge FY 23			2,120,000		(2,120,000)		
80149	PW Street Tree Establishment			600,000	1,300,000	700,000	500,000	(800,000)
80150	PW Structure Inspect FY 20			623,250	1,081,913	458,663	841,009	(240,904)
80151	PW Capital Repairs FY 24			408,178	603,924	195,746	624,120	20,196
80500	PW DPH Roof and Elevator			3,547,000	1,950,000	(1,597,000)	250,000	(1,700,000)
10020 Total				29,199,191	32,377,741	3,178,550	31,887,504	(490,237)
10610	SR Balboa Park CI			50,000		(50,000)		
10610 Total				50,000	0	(50,000)	0	0
10670	SR Eastern Neighborhood CI			60,000		(60,000)		
10670 Total				60,000	0	(60,000)	0	0
10860	SR Rincon Hill and SOMA CI			398,002		(398,002)		
10860 Total				398,002	0	(398,002)	0	0
12760	SR Special Gas Tax St Impvt			6,900,000	6,965,000	65,000	6,930,000	(35,000)
12760 Total				6,900,000	6,965,000	65,000	6,930,000	(35,000)

Department: DPW Public Works

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								
12775	SR RMRA City Capital Funding	80148	PW Street Resurfacing FY 20	19,200,000	20,900,000	1,700,000	21,841,000	941,000
12775 Total				19,200,000	20,900,000	1,700,000	21,841,000	941,000
12780	SR Road	80148	PW Street Resurfacing FY 20	3,900,000	3,980,000	80,000	3,960,000	(20,000)
12780 Total				3,900,000	3,980,000	80,000	3,960,000	(20,000)
12785	SR RMRA County Capital Funding	80148	PW Street Resurfacing FY 20	10,300,000	10,450,000	150,000	10,920,000	470,000
12785 Total				10,300,000	10,450,000	150,000	10,920,000	470,000
13970	SR Services to Outside Agency	21656	SoMa 5th&Brannan St Develop	200,000	200,000		200,000	
		22622	OCIL Investment and Infrastruc		83,125	83,125	83,125	
13970 Total				200,000	283,125	83,125	283,125	0
13980	SR Other Special Revenue	19404	PW ASAP Private Property Bdgt	2,434,962	2,556,709	121,747	2,684,545	127,836
		20680	PW SES - Street Env Services	250,000	300,000	50,000	300,000	
13980 Total				2,684,962	2,856,709	171,747	2,984,545	127,836
13985	SR 2016 Prop E StreetTreeMaint	20681	PW BUF - Urban Forestry	22,627,968	22,757,451	129,483	23,536,823	779,372
		21412	IT Systems and Equipment	232,032	230,000	(2,032)	230,000	
13985 Total				22,860,000	22,987,451	127,451	23,766,823	779,372
14000	SR Solid Waste Projects	20680	PW SES - Street Env Services	12,808,301	14,471,317	1,663,016	12,036,775	(2,434,542)
14000 Total				12,808,301	14,471,317	1,663,016	12,036,775	(2,434,542)
15384	CPXCF COP Crit Reprs/Rcv Stmls	18883	PW District 2 Adback (Green)	(500,000)		500,000		
		22218	PW Snst Blvd Rcycl Wtr Irrgtn	(1,200,000)	2,900,000	4,100,000		(2,900,000)
		22364	PW Sunset Blvd Hosebib Inst	(935,000)		935,000		
		80142	PW Pub Realm Revitalize FY 24	(2,580,751)		2,580,751		
		80150	PW Structure Inspect FY 20		2,500,000	2,500,000		(2,500,000)
		80500	PW DPH Roof and Elevator	6,300,000		(6,300,000)		
15384 Total				1,084,249	5,400,000	4,315,751	0	(5,400,000)
15460	CPXCF 10 EQ SFTY&EMY RE S2010E	17905	PW ESER 2010 NFS	138,382		(138,382)		
15460 Total				138,382	0	(138,382)	0	0
15470	CPXCF 10 EQ SFTY&EMY RE S2012A	17905	PW ESER 2010 NFS	295,812		(295,812)		
15470 Total				295,812	0	(295,812)	0	0
15480	CPXCF 10 EQ SFTY&EMY RE S2012E	17905	PW ESER 2010 NFS	8,524		(8,524)		
15480 Total				8,524	0	(8,524)	0	0

Department: DPW Public Works

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								
15490	CPXCF 10 EQ SFTY&EMY RE S2013B	17905	PW ESER 2010 NFS	10,186		(10,186)		
15490 Total				10,186	0	(10,186)	0	0
15500	CPXCF 10 EQ SFTY&EMY RE S2014C	17905	PW ESER 2010 NFS	903,681		(903,681)		
15500 Total				903,681	0	(903,681)	0	0
15510	CPXCF 14 EQ SFTY&EMY RE S2014D	17906	PW 2014 Earthquake Safety Bond	1,151,638		(1,151,638)		
15510 Total				1,151,638	0	(1,151,638)	0	0
15511	CPXCF 14 EQ SFTY&EMY RE S2018C	17906	PW 2014 Earthquake Safety Bond	8,714,287		(8,714,287)		
15511 Total				8,714,287	0	(8,714,287)	0	0
15515	CPXCF 16 PH & SFTY 1StS17A	19565	HB 2016 Public Health And Safe		8,944,251	8,944,251		(8,944,251)
15515 Total				0	8,944,251	8,944,251	0	(8,944,251)
15516	CPXCF 16 PH & SFTY 2nd S18E	19565	HB 2016 Public Health And Safe		2,218,024	2,218,024		(2,218,024)
15516 Total				0	2,218,024	2,218,024	0	(2,218,024)
15517	CPXCF 16 PH & SFTY 3rd S20D	19565	HB 2016 Public Health And Safe		2,878,165	2,878,165		(2,878,165)
15517 Total				0	2,878,165	2,878,165	0	(2,878,165)
15770	CPXCF 10 EQ SFTY&EMY RE S2016C	17905	PW ESER 2010 NFS	925,748		(925,748)		
15770 Total				925,748	0	(925,748)	0	0
15780	CPXCF 14 EQ SFTY&EMY RE S2016D	17906	PW 2014 Earthquake Safety Bond	2,142,025		(2,142,025)		
15780 Total				2,142,025	0	(2,142,025)	0	0
17105	CPSIF COP Street Repaving	80148	PW Street Resurfacing FY 20	43,342,600		(43,342,600)		
17105 Total				43,342,600	0	(43,342,600)	0	0
17106	CPSIF COP Street Resurfacing	80148	PW Street Resurfacing FY 20		32,562,947	32,562,947		(32,562,947)
17106 Total				0	32,562,947	32,562,947	0	(32,562,947)
Continuing Projects - Authority Control Total				167,277,588	167,274,730	(2,858)	114,609,772	(52,664,958)
Work Orders/Overhead								
10040	GF PW Work Order	207988	DPW Infrastructure	67,321,231	61,791,881	(5,529,350)	70,988,384	9,196,503
		207989	DPW Buildings	29,828,061	30,106,198	278,137	32,005,931	1,899,733
		207990	DPW Operations	52,793,089	54,004,493	1,211,404	61,347,466	7,342,973
		229889	DPW Administration	(1,854,097)	593,102	2,447,199	654,819	61,717
10040 Total				148,088,284	146,495,674	(1,592,610)	164,996,600	18,500,926
13920	SR PW-Overhead	207988	DPW Infrastructure	23,714,215	22,809,924	(904,291)	25,282,681	2,472,757

Department: DPW Public Works

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								
		207989	DPW Buildings	12,974,388	12,441,622	(532,766)	13,294,909	853,287
		207990	DPW Operations	26,428,979	24,771,124	(1,657,855)	25,708,190	937,066
		229889	DPW Administration	53,255,384	56,528,444	3,273,060	59,591,215	3,062,771
			Transfer Adjustment - Uses	(108,206,502)	(104,646,743)	3,559,759	(122,438,188)	(17,791,445)
13920 Total				8,166,464	11,904,371	3,737,907	1,438,807	(10,465,564)
13940	SR PW Paid Time Off	207988	DPW Infrastructure	16,415,157	14,360,957	(2,054,200)	14,038,484	(322,473)
		207989	DPW Buildings	7,782,014	8,503,047	721,033	7,494,686	(1,008,361)
		207990	DPW Operations	20,218,301	18,052,434	(2,165,867)	18,959,736	907,302
		229889	DPW Administration	7,248,682	6,804,925	(443,757)	7,066,403	261,478
			Transfer Adjustment - Uses	(48,949,064)	(42,400,391)	6,548,673	(47,559,309)	(5,158,918)
13940 Total				2,715,090	5,320,972	2,605,882	0	(5,320,972)
Work Orders/Overhead Total				158,969,838	163,721,017	4,751,179	166,435,407	2,714,390
Continuing Projects - Project Control								
17220	CPSIF Street Impvt-Sta	10037693	PW SOMA Tree Nursery	1,925,000		(1,925,000)		
17220 Total				1,925,000	0	(1,925,000)	0	0
Continuing Projects - Project Control Total				1,925,000	0	(1,925,000)	0	0
Total Uses of Funds				453,229,178	450,799,873	(2,429,305)	404,852,616	(45,947,257)

Department: REC Recreation And Park 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	101,853,163	104,523,036	2,669,873	105,874,075	1,351,039
Mandatory Fringe Benefits	41,871,501	43,154,711	1,283,210	44,023,057	868,346
Non-Personnel Services	25,639,466	25,051,797	(587,669)	25,060,089	8,292
Capital Outlay	39,508,959	24,110,059	(15,398,900)	22,680,851	(1,429,208)
Carry-Forward Budgets Only	(100,000)		100,000		
City Grant Program	2,263,831	2,365,127	101,296	2,291,806	(73,321)
Debt Service	1,458,020	1,458,020		1,458,020	
Facilities Maintenance	2,153,000	5,004,135	2,851,135	4,855,040	(149,095)
Materials & Supplies	6,205,446	5,988,946	(216,500)	5,988,946	
Programmatic Projects	8,295,406	11,323,763	3,028,357	8,388,769	(2,934,994)
Services Of Other Depts	35,325,393	34,609,770	(715,623)	37,022,346	2,412,576
Overhead and Allocations	(1,373,795)	(1,663,290)	(289,495)	(1,886,570)	(223,280)
Transfers Out	24,069,033	15,066,582	(9,002,451)	12,706,328	(2,360,254)
Intrafund Transfers Out	8,160,836	10,522,058	2,361,222	10,666,072	144,014
Transfer Adjustment - Uses	(32,229,869)	(25,588,640)	6,641,229	(23,372,400)	2,216,240
Total Uses by Chart of Accounts	263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)
<u>Sources Summary</u>					
Property Taxes	79,520,000	79,330,000	(190,000)	79,600,000	270,000
Intergovernmental: Federal		2,000,000	2,000,000		(2,000,000)
Intergovernmental: Other	3,387,123	3,584,059	196,936	3,696,523	112,464
Intergovernmental: State	145,000	1,164,085	1,019,085	145,000	(1,019,085)
Charges for Services	45,776,257	45,757,579	(18,678)	48,921,382	3,163,803
Fines, Forfeiture, & Penalties	11,000,000		(11,000,000)		
Rents & Concessions	19,590,095	18,978,238	(611,857)	20,360,158	1,381,920
Other Revenues	5,112,746	1,593,489	(3,519,257)	1,109,587	(483,902)
Interest & Investment Income		630,498	630,498	(64,282)	(694,780)
Expenditure Recovery	4,120,169	4,499,262	379,093	4,531,312	32,050
IntraFund Transfers In	8,160,836	10,522,058	2,361,222	10,666,072	144,014
Transfers In	24,069,033	15,507,469	(8,561,564)	12,706,328	(2,801,141)

Department: REC Recreation And Park 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
Beg Fund Balance - Budget Only	6,505,711	9,927,213	3,421,502	7,281,839	(2,645,374)
Transfer Adjustment-Source	(32,229,869)	(25,588,640)	6,641,229	(23,372,400)	2,216,240
General Fund Support	87,943,289	88,020,764	77,475	90,174,910	2,154,146
Total Sources by Chart of Accounts	263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)

Fund Summary

Bequest Fund	221,578		(221,578)		
City Facilities Improvement Fd	6,000		(6,000)		
Culture and Recreation Fund	24,030,123	15,921,185	(8,108,938)	12,584,619	(3,336,566)
Community / Neighborhood Dev	2,259,318	1,005,250	(1,254,068)		(1,005,250)
General Fund	140,652,563	133,350,481	(7,302,082)	138,673,312	5,322,831
Gift and Other Exp Trust Fund	781,496	781,310	(186)	793,420	12,110
Golf Fund	21,133,536	21,748,542	615,006	22,286,870	538,328
Open Space and Park Fund	71,215,776	82,422,256	11,206,480	81,418,208	(1,004,048)
Recreation and Park Projects	2,800,000	697,050	(2,102,950)		(697,050)
Total Uses by Funds	263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)

Division Summary

REC Operations	230,847,295	232,548,956	1,701,661	233,884,102	1,335,146
REC Admin Services	(3,481,146)	3,038,798	6,519,944	2,999,316	(39,482)
REC Zoo	4,000,000	4,000,000		4,000,000	
REC Capital Division	31,734,241	16,338,320	(15,395,921)	14,873,011	(1,465,309)
Total Uses by Division	263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)

Reserved Appropriations

Controller Reserves					
10031217	RP 11th Street And Natoma Park	505,250			
Controller Reserves: Total		505,250		0	

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

Department: REC Recreation And Park 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								
10000	GF Annual Account Ctrl		Salaries	50,330,966	46,841,634	(3,489,332)	48,514,185	1,672,551
			Mandatory Fringe Benefits	19,387,351	19,302,287	(85,064)	20,064,131	761,844
			Non-Personnel Services	225,000	225,000		225,000	
			City Grant Program	2,165,396	2,281,692	116,296	2,208,371	(73,321)
			Materials & Supplies	25,000	17,500	(7,500)	17,500	
			Services Of Other Depts	349,849	382,178	32,329	284,711	(97,467)
			Overhead and Allocations	33,491,437	30,248,304	(3,243,133)	32,805,915	2,557,611
			Transfers Out	7,285,441	6,790,704	(494,737)	5,799,207	(991,497)
			Transfer Adjustment - Uses	(7,285,441)	(6,790,704)	494,737	(5,799,207)	991,497
10000 Total				105,974,999	99,298,595	(6,676,404)	104,119,813	4,821,218
11902	SR R&P-Marina --Annual		Salaries	1,196,934	1,220,914	23,980	1,258,979	38,065
			Mandatory Fringe Benefits	553,846	627,217	73,371	653,293	26,076
			Non-Personnel Services	224,097	224,097		224,097	
			Debt Service	1,458,020	1,458,020		1,458,020	
			Materials & Supplies	112,000	112,000		112,000	
			Services Of Other Depts	210,950	303,685	92,735	330,189	26,504
			Overhead and Allocations	681,195	654,599	(26,596)	689,757	35,158
			Intrafund Transfers Out	420,879	174,868	(246,011)	281,144	106,276
			Transfer Adjustment - Uses	(420,879)	(174,868)	246,011	(281,144)	(106,276)
11902 Total				4,437,042	4,600,532	163,490	4,726,335	125,803
12360	SR Golf Fund Annual		Salaries	4,812,204	4,882,734	70,530	4,940,128	57,394
			Mandatory Fringe Benefits	1,951,161	1,976,738	25,577	2,004,823	28,085
			Non-Personnel Services	6,934,955	6,934,955		6,934,955	
			Materials & Supplies	726,101	656,101	(70,000)	656,101	
			Services Of Other Depts	2,692,767	3,334,904	642,137	3,647,159	312,255
			Overhead and Allocations	2,766,348	2,654,118	(112,230)	2,751,525	97,407
			Transfers Out	1,180,000	1,180,000		1,180,000	
			Intrafund Transfers Out	500,000	536,492	36,492	552,641	16,149
			Transfer Adjustment - Uses	(1,680,000)	(1,716,492)	(36,492)	(1,732,641)	(16,149)
12360 Total				19,883,536	20,439,550	556,014	20,934,691	495,141

Department: REC Recreation And Park 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								
13370	SR Open Space&Park-Annual		Salaries	25,418,804	31,116,175	5,697,371	29,839,022	(1,277,153)
			Mandatory Fringe Benefits	12,557,109	13,736,155	1,179,046	13,444,612	(291,543)
			Non-Personnel Services	4,524,983	4,528,853	3,870	4,537,145	8,292
			Services Of Other Depts	252,066	255,144	3,078	255,047	(97)
			Overhead and Allocations	21,294,298	23,046,672	1,752,374	23,581,536	534,864
			Transfers Out	15,010,671	7,095,878	(7,914,793)	5,727,121	(1,368,757)
			Intrafund Transfers Out	7,168,516	9,739,257	2,570,741	9,760,846	21,589
			Transfer Adjustment - Uses	(22,179,187)	(16,835,135)	5,344,052	(15,487,967)	1,347,168
13370 Total				64,047,260	72,682,999	8,635,739	71,657,362	(1,025,637)
Operating Total				194,342,837	197,021,676	2,678,839	201,438,201	4,416,525

Annual Projects - Authority Control

10010	GF Annual Authority Ctrl		Zoo Operations Project	4,000,000	4,000,000		4,000,000	
		17856	Community Services Operating	222,439	222,439		222,439	
		20134	Mather Operating	540,113	540,113		540,113	
		20135	Cultural Arts Drama Operating	40,000	40,000		40,000	
		20136	Cultural Arts Gen Operating	92,195	92,195		92,195	
		20137	Cultural Arts Randall Operatin	36,141	36,141		36,141	
		20138	Cultural Arts Sharon Operating	42,000	42,000		42,000	
		20139	Botanical Operating	58,593	58,593		58,593	
		20140	Golden Gate Park Operating	1,724,481	1,474,481	(250,000)	1,474,481	
		20141	Nursery Operating	63,400	63,400		63,400	
		20142	Int Pest Management Operating	78,387	78,387		78,387	
		20143	Leisure Services Operating	232,194	232,194		232,194	
		20144	Park Patrol Operating	172,988	172,988		172,988	
		20146	Park Service Area 1 Operating	247,157	222,157	(25,000)	222,157	
		20147	Park Service Area 2 Operating	253,934	233,934	(20,000)	233,934	
		20148	Park Service Area 3 Operating	163,428	143,428	(20,000)	143,428	
		20149	Park Service Area 4 Operating	154,158	134,158	(20,000)	134,158	
		20150	Park Service Area 5 Operating	153,212	133,212	(20,000)	133,212	
		20151	Park Service Area 6 Operating	155,463	135,463	(20,000)	135,463	

Department: REC Recreation And Park 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								
10010 Total				11,538,120	11,228,120	(310,000)	11,228,120	0
13350	Open Space & Park-Annual Proj	20133	Apprentice Operating	61,500	61,500		61,500	
		20145	Natural Areas Operating	165,400	165,400		165,400	
		20155	Planning Operating	40,000	40,000		40,000	
		20157	Sports & Athletics Operating	744,768	480,768	(264,000)	480,768	
		20160	Urban Forestry Operating	101,475	101,475		101,475	
		20161	Volunteer Operating	680,902	530,902	(150,000)	530,902	
		22430	Asset Management	30,000	30,000		30,000	
13350 Total				1,824,045	1,410,045	(414,000)	1,410,045	0
Annual Projects - Authority Control Total								
				13,362,165	12,638,165	(724,000)	12,638,165	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating		2,581,876	2,581,876	2,634,447	52,571
		19701	RP BOS District Projects	(14,926)		14,926		
		20191	RP PUC Garage CO Repayment	104,781	104,781		104,781	
		20193	RP Capital Budget Baseline	14,154,763	13,402,950	(751,813)	14,100,000	697,050
		20324	Sugar-Sweetened Beverages Tax	2,678,734	772	(2,677,962)	772	
		20361	RP Equipment	1,500,899	1,539,101	38,202	1,509,043	(30,058)
		21673	Park Health and Safety	582,024	682,024	100,000	432,024	(250,000)
		80337	Coit Tower Mural Maintenance	13,000	13,000		13,000	
10020 Total				19,019,275	18,324,504	(694,771)	18,794,067	469,563
10610	SR Balboa Park CI	18914	RP Balboa Park Rec And Open Sp	27,000		(27,000)		
10610 Total				27,000	0	(27,000)	0	0
10660	SR Downtown Park	18934	RP Downtown Park Fund Reserve	1,127,445	500,000	(627,445)		(500,000)
10660 Total				1,127,445	500,000	(627,445)	0	(500,000)

Department: REC Recreation And Park 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								
10670	SR Eastern Neighborhood CI	18937	RP Central Waterfront	599,623		(599,623)		
10670 Total				599,623	0	(599,623)	0	0
10820	SR Market & Octavia CI	18975	RP Market Octavia Community Im	505,250	505,250			(505,250)
10820 Total				505,250	505,250	0	0	(505,250)
11895	SR R&P Maintenance Fund	17379	Yerba Buena Gardens Project	296,063	747,816	451,753	316,167	(431,649)
		19385	RP 11th Street And Natoma Park	485,000	200,000	(285,000)	200,000	
		19387	RP Botanical Garden Improvemen	3,004,016	2,478,048	(525,968)	1,978,048	(500,000)
		22063	GGP - Tennis Center	150,000	250,000	100,000	500,000	250,000
		22486	Park Service Area 7 Operating	2,484,106	2,473,589	(10,517)	2,559,647	86,058
		22496	RP Shipyard	903,017	1,110,470	207,453	1,136,876	26,406
		22497	RP GGP Pagoda	300,000	300,000		300,000	
11895 Total				7,622,202	7,559,923	(62,279)	6,990,738	(569,185)
11900	SR R&P-Marina Yacht Harbor	18931	RP Marina Dbw Loan Reserve	77,300	91,508	14,208	96,150	4,642
		18936	RP East Harbor Sediment Remedi	11,000,000		(11,000,000)		
		19012	RP Security And Lighting Syste	(100,000)		100,000		
		19034	RP Yacht Harbor-dredging	550,000	569,250	19,250	589,174	19,924
		19035	RP Marina Yacht Renovvtn Contro	5,579	5,558	(21)	5,554	(4)
		19156	RP Myh-facilities Maintenance-	438,000	75,329	(362,671)	176,668	101,339
11900 Total				11,970,879	741,645	(11,229,234)	867,546	125,901
12350	SR Golf Fund -Continuing	18953	RP Golf Program	500,000	536,492	36,492	552,641	16,149
		20643	RP Golf Maintenance Fund	750,000	772,500	22,500	799,538	27,038
12350 Total				1,250,000	1,308,992	58,992	1,352,179	43,187
13360	SR Open Space-Continuing	18905	RP OS ACQ Noe Valley I	976,000	3,966,500	2,990,500	3,980,000	13,500
		18925	RP Open Space Audit Services	15,490	15,431	(59)	15,420	(11)
		18927	RP CON 25% Brooks Park	2,385,600	2,379,900	(5,700)	2,388,000	8,100
		18928	RP OS CPM Civic Center PG 1	1,692,381	1,692,381		1,692,381	
		18944	RP Bernal Heights (nrpa)	275,000	275,000		275,000	
13360 Total				5,344,471	8,329,212	2,984,741	8,350,801	21,589
15789	CPXCF CFD Spcl Tax Bd S19A-TTC	19021	RP Transit Center -guy Place B	6,000		(6,000)		
15789 Total				6,000	0	(6,000)	0	0

Department: REC Recreation And Park 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								
16860	CPRPF 12 CLN&SF NEIG PK S2016B	18980	RP Go Boc Audits & Controller'		86,275	86,275		(86,275)
16860 Total				0	86,275	86,275	0	(86,275)
16861	CPRPF 12 CLN&SF NEIG PK S2018A	18980	RP Go Boc Audits & Controller'		610,775	610,775		(610,775)
16861 Total				0	610,775	610,775	0	(610,775)
Continuing Projects - Authority Control Total				47,472,145	37,966,576	(9,505,569)	36,355,331	(1,611,245)
Grants Projects								
14820	SR ETF-Gift	10001169	RP National Aids Mem Grove	141,812	134,518	(7,294)	139,467	4,949
		10001172	RP Scholarship Fund - Misc	83,435	83,435		83,435	
		10001178	RP Misc. Donations-Budget Only	250,000	250,000		250,000	
		10001179	RP Hardly Strictly Bluegrass	100,000	100,000		100,000	
		10037373	RP Francisco Park Conservancy	206,249	213,357	7,108	220,518	7,161
14820 Total				781,496	781,310	(186)	793,420	12,110
17860	Perm ETF-Bequests	10001141	RP Fuhrman Bequest	196,051		(196,051)		
		10040029	RP Milton J Mosk Bequest	25,527		(25,527)		
17860 Total				221,578	0	(221,578)	0	0
Grants Projects Total				1,003,074	781,310	(221,764)	793,420	12,110
Work Orders/Overhead								
10060	GF Work Order	207912	REC Operations	3,884,680	4,263,773	379,093	4,295,823	32,050
		262668	REC Capital Division	235,489	235,489		235,489	
10060 Total				4,120,169	4,499,262	379,093	4,531,312	32,050
10080	GF Overhead-Recreation & Parks	207912	REC Operations	2,770,750	2,930,680	159,930	3,015,425	84,745
		232199	REC Admin Services	53,473,839	52,093,544	(1,380,295)	55,335,837	3,242,293
		262668	REC Capital Division	3,362,484	3,242,759	(119,725)	3,364,041	121,282
			Transfer Adjustment - Uses	(59,607,073)	(58,266,983)	1,340,090	(61,715,303)	(3,448,320)
10080 Total				0	0	0	0	0
Work Orders/Overhead Total				4,120,169	4,499,262	379,093	4,531,312	32,050
Continuing Projects - Project Control								
11820	SR Culture & Rec Grants: A Fed	10041520	RP USDA Reforestation Project		2,000,000	2,000,000		(2,000,000)
11820 Total				0	2,000,000	2,000,000	0	(2,000,000)

Department: REC Recreation And Park 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 - Project Control								
11830	SR Culture & Rec Grants: A Sta	10041460	RP Habitat Conserv - YSP		200,000	200,000		(200,000)
		10041461	RP Habitat Conserv - Greenager		200,000	200,000		(200,000)
		10041518	RP BAAQMD EV charge stations		619,085	619,085		(619,085)
11830 Total				0	1,019,085	1,019,085	0	(1,019,085)
16940	CP R&P Capital Impvt-Oth	10013270	RP Portsmouth Square HR Bond	2,800,000		(2,800,000)		
16940 Total				2,800,000	0	(2,800,000)	0	0
Continuing Projects - Project Control Total				2,800,000	3,019,085	219,085	0	(3,019,085)
Total Uses of Funds				263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)

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
<u>Uses Summary</u>					
Salaries	7,747,722	8,059,286	311,564	8,352,425	293,139
Mandatory Fringe Benefits	2,965,934	3,124,203	158,269	3,249,803	125,600
Non-Personnel Services	4,087,558	353,232	(3,734,326)	388,778	35,546
Materials & Supplies	40,250	46,759	6,509	55,499	8,740
Services Of Other Depts	2,549,588	1,965,002	(584,586)	2,061,024	96,022
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
Operating								
10850	SR Rent Arbitration Board		Salaries	7,747,722	8,059,286	311,564	8,352,425	293,139
			Mandatory Fringe Benefits	2,965,934	3,124,203	158,269	3,249,803	125,600
			Non-Personnel Services	4,087,558	353,232	(3,734,326)	388,778	35,546
			Materials & Supplies	40,250	46,759	6,509	55,499	8,740
			Services Of Other Depts	2,549,588	1,965,002	(584,586)	2,061,024	96,022

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
			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	569,047
	Operating Total			17,725,223	13,812,353	(3,912,870)	14,371,400	569,047
	Total Uses of Funds			17,725,223	13,812,353	(3,912,870)	14,371,400	569,047

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	29,620,107	1,827,673	31,009,629	1,389,522
Mandatory Fringe Benefits	9,382,028	10,034,390	652,362	10,554,788	520,398
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	7,946,423	318,795	7,877,872	(68,551)
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	63,631,247	12,161,744	57,667,616	(5,963,631)

Sources Summary

Charges for Services	1,921,150	1,992,657	71,507	2,070,007	77,350
Contributions Ret/HSS/HlthCare	49,037,353	61,244,464	12,207,111	55,207,181	(6,037,283)
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	63,631,247	12,161,744	57,667,616	(5,963,631)

Fund Summary

OPEB Trust Fund: Retiree Hlth	1,688,430	1,688,565	135	1,618,565	(70,000)
General Fund	1,922,150	1,992,657	70,507	2,070,007	77,350
Pension Trust Fund: SFERS	47,858,923	59,950,025	12,091,102	53,979,044	(5,970,981)
Total Uses by Funds	51,469,503	63,631,247	12,161,744	57,667,616	(5,963,631)

Division Summary

RET SF Deferred Comp Program	1,922,150	1,992,657	70,507	2,070,007	77,350
RET Health Care Trust	1,688,430	1,688,565	135	1,618,565	(70,000)
RET Retirement Services	19,618,130	21,375,157	1,757,027	22,040,771	665,614
RET Investment	13,233,004	13,336,627	103,623	13,876,551	539,924
RET Administration	15,007,789	25,238,241	10,230,452	18,061,722	(7,176,519)

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
51,469,503	63,631,247	12,161,744	57,667,616	(5,963,631)

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	28,598,849	1,789,559	29,930,747	1,331,898
			Mandatory Fringe Benefits	9,029,613	9,668,094	638,481	10,168,799	500,705
			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)	210,000	(20,000)
			Materials & Supplies	210,000	210,000		210,000	
			Programmatic Projects	50,000		(50,000)		
			Services Of Other Depts	6,876,537	7,187,820	311,283	7,189,236	1,416
			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	59,950,025	12,091,102	53,979,044	(5,970,981)
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	61,638,590	12,091,237	55,597,609	(6,040,981)
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17410	RS Employee Deferred Compensat	1,922,150	1,992,657	70,507	2,070,007	77,350
10010 Total				1,922,150	1,992,657	70,507	2,070,007	77,350
Annual Projects - Authority Control Total				1,922,150	1,992,657	70,507	2,070,007	77,350
Total Uses of Funds				51,469,503	63,631,247	12,161,744	57,667,616	(5,963,631)

Department: SDA Sheriff's Department Office of Inspector General

	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	820,893	394,625	(426,268)	410,560	15,935
Mandatory Fringe Benefits	250,391	79,831	(170,560)	74,049	(5,782)
Non-Personnel Services	334,336	203,742	(130,594)	203,742	
Materials & Supplies	4,821	4,821		4,821	
Services Of Other Depts	346,287	722,682	376,395	724,358	1,676
Total Uses by Chart of Accounts	1,756,728	1,405,701	(351,027)	1,417,530	11,829

Sources Summary

General Fund Support	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Total Sources by Chart of Accounts	1,756,728	1,405,701	(351,027)	1,417,530	11,829

Fund Summary

General Fund	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Total Uses by Funds	1,756,728	1,405,701	(351,027)	1,417,530	11,829

Division Summary

SDA Inspector General	1,299,777	909,372	(390,405)	908,437	(935)
SDA Sheriff Oversight	456,951	496,329	39,378	509,093	12,764
Total Uses by Division	1,756,728	1,405,701	(351,027)	1,417,530	11,829

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
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21789	SDA Operations	1,756,728	1,405,701	(351,027)	1,417,530	11,829
10010 Total				1,756,728	1,405,701	(351,027)	1,417,530	11,829
Annual Projects - Authority Control Total				1,756,728	1,405,701	(351,027)	1,417,530	11,829
Total Uses of Funds				1,756,728	1,405,701	(351,027)	1,417,530	11,829

Department: SHF Sheriff

	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	157,224,548	171,249,883	14,025,335	174,762,325	3,512,442
Mandatory Fringe Benefits	73,221,065	80,321,756	7,100,691	84,593,290	4,271,534
Non-Personnel Services	15,711,272	15,791,868	80,596	14,933,180	(858,688)
Capital Outlay	349,457	5,344,280	4,994,823	2,033,994	(3,310,286)
City Grant Program	12,198,047	12,647,250	449,203	12,647,250	
Materials & Supplies	7,564,112	8,560,404	996,292	7,199,130	(1,361,274)
Programmatic Projects	1,740,235	6,500,000	4,759,765		(6,500,000)
Services Of Other Depts	23,005,866	23,141,578	135,712	24,666,571	1,524,993
Total Uses by Chart of Accounts	291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)

Sources Summary

Intergovernmental: Federal				18,595	18,595
Intergovernmental: State	36,019,808	41,609,174	5,589,366	36,115,790	(5,493,384)
Charges for Services	529,965	967,073	437,108	967,073	
Fines, Forfeiture, & Penalties	193,610	50,000	(143,610)	50,000	
Expenditure Recovery	33,032,950	33,108,653	75,703	32,239,317	(869,336)
Transfers In		237,289	237,289	248,806	11,517
Other Financing Sources	(1,407,000)	1,000,000	2,407,000		(1,000,000)
General Fund Support	222,645,269	246,584,830	23,939,561	251,196,159	4,611,329
Total Sources by Chart of Accounts	291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)

Fund Summary

City Facilities Improvement Fd	(1,407,000)	1,000,000	2,407,000		(1,000,000)
Environmental Protection Fund	22,133		(22,133)		
General Fund	288,297,577	314,265,974	25,968,397	318,757,967	4,491,993
Public Protection Fund	4,101,892	8,291,045	4,189,153	2,077,773	(6,213,272)
Total Uses by Funds	291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)

Division Summary

SHF Custody	138,940,473	153,228,812	14,288,339	155,765,528	2,536,716
SHF Field	74,432,606	78,157,992	3,725,386	81,210,229	3,052,237

Department: SHF Sheriff

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
SHF Planning	10,982,140	15,985,805	5,003,665	13,076,055	(2,909,750)
SHF Administration	66,659,383	76,184,410	9,525,027	70,783,928	(5,400,482)
Total Uses by Division	291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)

Reserved Appropriations

Controller Reserves					
10041428 San Bruno Water Line		1,000,000			
Controller Reserves: Total		1,000,000		0	

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	132,985,730	147,090,377	14,104,647	152,395,587	5,305,210
			Mandatory Fringe Benefits	64,184,797	70,622,508	6,437,711	74,595,986	3,973,478
			Non-Personnel Services	13,728,219	13,730,569	2,350	13,491,881	(238,688)
			Capital Outlay		700,000	700,000		(700,000)
			City Grant Program	11,028,061	11,786,390	758,329	11,786,390	
			Materials & Supplies	5,857,365	6,947,082	1,089,717	6,173,704	(773,378)
			Services Of Other Depts	22,674,035	23,141,578	467,543	24,666,571	1,524,993
10000 Total				250,458,207	274,018,504	23,560,297	283,110,119	9,091,615
Operating Total				250,458,207	274,018,504	23,560,297	283,110,119	9,091,615
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15808	Shf - Facilites Maintenance	756,457	794,280	37,823	833,994	39,714
		17425	Msa Fit Program	4,049	4,049		4,049	
		17427	Violence Prevention Programmin	821,722	842,265	20,543	842,265	
10010 Total				1,582,228	1,640,594	58,366	1,680,308	39,714
Annual Projects - Authority Control Total				1,582,228	1,640,594	58,366	1,680,308	39,714
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15244	SH Roads & Urban Forestry		150,000	150,000	150,000	

Department: SHF Sheriff

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								
		21788	SH Jail Monitoring System JMS	2,715,093	3,116,991	401,898	996,991	(2,120,000)
		21807	SHF Fire Life Safety CR	1,000,000		(1,000,000)		
		22249	Exterior Paint		600,000	600,000		(600,000)
		22250	SBJ Boiler Repair		500,000	500,000	500,000	
		22251	CJ3 Roof-Painting		500,000	500,000		(500,000)
		22833	CJ3- Outdoor Recreation		500,000	500,000	250,000	(250,000)
		22835	San Bruno Water Heaters		600,000	600,000	300,000	(300,000)
10020 Total				3,715,093	5,966,991	2,251,898	2,196,991	(3,770,000)
12210	SR Env-Continuing Projects	10000	Operating	22,133		(22,133)		
12210 Total				22,133	0	(22,133)	0	0
13520	SR DNA Id Fund -Prop 69-2004	17424	SH Sheriff Dna Identification	193,610	287,289	93,679	298,806	11,517
13520 Total				193,610	287,289	93,679	298,806	11,517
13660	SR Sheriff-State Authorized	17420	SH Ab1109 Sheriff Vehicle Main	68,156	68,156		68,156	
		17421	SH Ab1109 Sheriff Vehicle Repl	40,415	40,415		40,415	
		17422	SH Furniture & Equipment	169,851	306,959	137,108	306,959	
		17423	SH Ab709 - Sheriff Civil Admin	19,052	19,052		19,052	
13660 Total				297,474	434,582	137,108	434,582	0
13690	SR Sheriff-Peace Offr Training	17419	SH Peace Office Training	350,000	350,000		350,000	
13690 Total				350,000	350,000	0	350,000	0
15384	CPXCF COP Crit Reprs/Rov Stmls	21807	SHF Fire Life Safety CR	(1,407,000)		1,407,000		
		22246	SHF Building Management System	1,400,000		(1,400,000)		
		22247	Roof Replacement	2,025,000		(2,025,000)		
		22252	CJ3 Annex roof	(3,425,000)		3,425,000		
		22834	San Bruno Water Line		1,000,000	1,000,000		(1,000,000)
15384 Total				(1,407,000)	1,000,000	2,407,000	0	(1,000,000)
Continuing Projects - Authority Control Total				3,171,310	8,038,862	4,867,552	3,280,379	(4,758,483)
Grants Projects								
13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	17,264		(17,264)		
		10038444	SHF21-24 Gun Reduction Program	301,554		(301,554)		
		10038545	SH FY23-24 CSA STC Grant	297,988		(297,988)		

Department: SHF Sheriff

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								
10039690	SHF PATH Grant			662,831	5,000,000	4,337,169		(5,000,000)
10039713	CH FY24-25 Federal JAG Grant				18,595	18,595		(18,595)
10039782	SH FY24-25 CSA STC Grant				297,988	297,988		(297,988)
10039995	SHF Officer Wellness			536,391		(536,391)		
10040310	COVID 19-Confinement Facilitie			315,982		(315,982)		
10040970	CH FY25-26 Federal JAG Grant						18,595	18,595
10041125	SH FY25-26 CSA STC Grant						297,988	297,988
10041167	SHF23-25 Firearms Relinquishme				636,893	636,893		(636,893)
13550 Total				2,132,010	5,953,476	3,821,466	316,583	(5,636,893)
13720	SR Public Protection-Grant Sta			446,460		(446,460)		
10035818	CH FY21-22 SFCOPS Program				587,896	587,896		(587,896)
10037204	CH FY22-23 SFCOPS Program							
10038289	CH FY23-24 SFCOPS Program			682,338		(682,338)		
10039715	CH FY24-25 SFCOPS Program				677,802	677,802		(677,802)
10041004	CH FY25-26 SFCOPS Program						677,802	677,802
13720 Total				1,128,798	1,265,698	136,900	677,802	(587,896)
Grants Projects Total				3,260,808	7,219,174	3,958,366	994,385	(6,224,789)
Work Orders/Overhead								
10060	GF Work Order	210738	SHF Field	33,015,395	33,223,810	208,415	32,421,996	(801,814)
		232331	SHF Administration	(473,346)	(583,925)	(110,579)	(651,447)	(67,522)
10060 Total				32,542,049	32,639,885	97,836	31,770,549	(869,336)
Work Orders/Overhead Total				32,542,049	32,639,885	97,836	31,770,549	(869,336)
Total Uses of Funds				291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)

Department: WOM Status Of Women

	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	1,346,799	1,195,038	(151,761)	1,130,113	(64,925)
Mandatory Fringe Benefits	506,973	424,484	(82,489)	397,022	(27,462)
Non-Personnel Services	71,864	141,500	69,636	141,500	
City Grant Program	11,823,828	10,276,051	(1,547,777)	528,490	(9,747,561)
Materials & Supplies	31,684	28,516	(3,168)	28,516	
Services Of Other Depts	185,394	174,982	(10,412)	192,337	17,355
Total Uses by Chart of Accounts	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)

Sources Summary

Licenses, Permits, & Franchises	200,000	200,000		200,000	
General Fund Support	13,766,542	12,040,571	(1,725,971)	2,217,978	(9,822,593)
Total Sources by Chart of Accounts	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)

Fund Summary

General Fund	13,766,542	12,040,571	(1,725,971)	2,217,978	(9,822,593)
Human Welfare Fund	200,000	200,000		200,000	
Total Uses by Funds	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)

Division Summary

WOM Status Of Women	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
Total Uses by Division	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)

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	1,346,799	1,195,038	(151,761)	1,130,113	(64,925)
			Mandatory Fringe Benefits	506,973	424,484	(82,489)	397,022	(27,462)
			Non-Personnel Services	71,864	141,500	69,636	141,500	
			City Grant P Program	11,623,828	10,076,051	(1,547,777)	328,490	(9,747,561)
			Materials & Supplies	31,684	28,516	(3,168)	28,516	

Department: WOM Status Of Women

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	Total		Services Of Other Depts	185,394	174,982	(10,412)	192,337	17,355
12900	SR WOM Domestic Violence Prog			13,766,542	12,040,571	(1,725,971)	2,217,978	(9,822,593)
12900	Total		City Grant Program	200,000	200,000	0	200,000	0
	Operating Total			13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
	Total Uses of Funds			13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)

Department: CRT Superior Court

	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>					
Mandatory Fringe Benefits	665,000	665,000		665,000	
Non-Personnel Services	32,095,944	32,295,944	200,000	32,544,508	248,564
Services Of Other Depts	21,000	21,000		21,000	
Total Uses by Chart of Accounts	32,781,944	32,981,944	200,000	33,230,508	248,564
<u>Sources Summary</u>					
General Fund Support	32,781,944	32,981,944	200,000	33,230,508	248,564
Total Sources by Chart of Accounts	32,781,944	32,981,944	200,000	33,230,508	248,564
<u>Fund Summary</u>					
General Fund	32,781,944	32,981,944	200,000	33,230,508	248,564
Total Uses by Funds	32,781,944	32,981,944	200,000	33,230,508	248,564
<u>Division Summary</u>					
CRT Superior Court	32,781,944	32,981,944	200,000	33,230,508	248,564
Total Uses by Division	32,781,944	32,981,944	200,000	33,230,508	248,564

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		Mandatory Fringe Benefits	665,000	665,000		665,000	
			Non-Personnel Services	32,095,944	32,295,944	200,000	32,544,508	248,564
			Services Of Other Depts	21,000	21,000		21,000	
10000 Total				32,781,944	32,981,944	200,000	33,230,508	248,564
Operating Total				32,781,944	32,981,944	200,000	33,230,508	248,564
Total Uses of Funds				32,781,944	32,981,944	200,000	33,230,508	248,564

Department: TTX Treasurer/Tax Collector

	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	24,766,455	24,234,497	(531,958)	25,217,142	982,645
Mandatory Fringe Benefits	9,445,424	9,569,957	124,533	9,916,133	346,176
Non-Personnel Services	7,029,435	7,621,319	591,884	6,636,410	(984,909)
Materials & Supplies	115,343	86,717	(28,626)	66,717	(20,000)
Programmatic Projects	3,111,000	2,710,000	(401,000)	800,000	(1,910,000)
Services Of Other Depts	6,090,300	5,062,839	(1,027,461)	5,908,885	846,046
Overhead and Allocations	(697)	(33,518)	(32,821)	(36,044)	(2,526)
Total Uses by Chart of Accounts	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)
<u>Sources Summary</u>					
Property Taxes	450,000	800,000	350,000	800,000	
Intergovernmental: Other		35,000	35,000	35,000	
Intergovernmental: State	582,131	650,000	67,869		(650,000)
Charges for Services	4,249,350	4,669,637	420,287	4,672,137	
Other Revenues	1,526,311	1,451,940	(74,371)	699,172	(752,768)
Interest & Investment Income	6,226,329	6,271,329	45,000	6,271,329	
Expenditure Recovery	10,678,462	11,912,975	1,234,513	12,488,932	575,957
General Fund Support	26,844,677	23,460,930	(3,383,747)	23,542,673	81,743
Total Sources by Chart of Accounts	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)
<u>Fund Summary</u>					
General Fund	48,508,818	47,209,871	(1,298,947)	47,870,071	660,200
General Services Fund	2,048,442	2,041,940	(6,502)	639,172	(1,402,768)
Total Uses by Funds	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)
<u>Division Summary</u>					
TTX Impact	6,940,247	5,017,324	(1,922,923)	3,690,141	(1,327,183)
TTX Management	7,745,116	5,558,003	(2,187,113)	6,483,854	925,851
TTX Treasury	7,501,744	6,620,132	(881,612)	6,924,488	304,356
TTX Collection	28,370,153	32,056,352	3,686,199	31,410,760	(645,592)
Total Uses by Division	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)

Department: TTX Treasurer/Tax Collector

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	14,452,441	13,954,977	(497,464)	14,571,834	616,857
			Mandatory Fringe Benefits	6,079,414	6,119,070	39,656	6,367,643	248,573
			Non-Personnel Services	3,270,675	2,914,052	(356,623)	2,985,039	70,987
			Materials & Supplies	75,241	66,717	(8,524)	66,717	
			Services Of Other Depts	4,421,637	2,743,531	(1,678,106)	3,471,753	728,222
			Overhead and Allocations	(627,691)	(654,322)	(26,631)	(646,238)	8,084
10000 Total				27,671,717	25,144,025	(2,527,692)	26,816,748	1,672,723
Operating Total				27,671,717	25,144,025	(2,527,692)	26,816,748	1,672,723
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17617	Bank On San Francisco Project	853,009	879,174	26,165	905,004	25,830
		17622	Kinder2College Annual Project	1,415,859	1,450,829	34,970	1,484,784	33,955
10010 Total				2,268,868	2,330,003	61,135	2,389,788	59,785
Annual Projects - Authority Control Total				2,268,868	2,330,003	61,135	2,389,788	59,785
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10002	Interdepartmental-Overhead	335,000		(335,000)		
		17621	TX Gross Receipts Tax Implemen	5,478,771	5,812,868	334,097	6,174,603	361,735
		21854	First Year Free	2,076,000		(2,076,000)		
		22562	Empty Homes Tax		510,000	510,000		(510,000)
		22844	TTX - Business Tax Application		1,500,000	1,500,000		(1,500,000)
10020 Total				7,889,771	7,822,868	(66,903)	6,174,603	(1,648,265)
Continuing Projects - Authority Control Total				7,889,771	7,822,868	(66,903)	6,174,603	(1,648,265)
Grants Projects								
12550	SR Grants; GSF Continuing	10037184	TX-OFE Earn FY22-23	305,817		(305,817)		
		10037186	TX-FJP Earn FY22-23	509,126		(509,126)		
		10037401	TX-OFE MOTT	200,000	165,000	(35,000)		(165,000)
		10038700	TX-FJP Arnold Ventures FY22-FY	235,000	25,000	(210,000)		(25,000)
		10038701	TX-FJP Policy Link FY22-FY23	100,000		(100,000)		
		10038971	TX-OFE Larkin St Rising FYE23	116,368		(116,368)		

Department: TTX Treasurer/Tax Collector

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								
10040314	TX-OFE Scholar Share			582,131		(582,131)		
10041071	TX-F-JP Arnold Ventures				250,000	250,000		(250,000)
10041072	TX-F-JP Crankstart				250,000	250,000		(250,000)
10041073	TX-F-JP SF Foundation				75,000	75,000		(75,000)
10041118	TX-OFE Larkin Street FY25				181,368	181,368	19,462	(161,906)
10041163	TX-F-JP Judicial Council of CA				650,000	650,000		(650,000)
10041213	TX-OFE Earn FY24-25				26,495	26,495		(26,495)
10041214	TX-F-JP Earn FY24-25				419,077	419,077	619,710	200,633
12550 Total				2,048,442	2,041,940	(6,502)	639,172	(1,402,768)
Grants Projects Total				2,048,442	2,041,940	(6,502)	639,172	(1,402,768)
Work Orders/Overhead								
10060	GF Work Order	210663	TTX Impact	546,910	645,354	98,444	661,155	15,801
		232346	TTX Management	373,002	266,722	(106,280)	278,666	11,944
		232350	TTX Treasury	1,182,758	975,243	(207,515)	998,256	23,013
		232360	TTX Collection	8,575,792	10,025,656	1,449,864	10,550,855	525,199
10060 Total				10,678,462	11,912,975	1,234,513	12,488,932	575,957
Work Orders/Overhead Total				10,678,462	11,912,975	1,234,513	12,488,932	575,957
Total Uses of Funds				50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)

Department: WAR War Memorial

	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	8,047,852	8,317,532	269,680	8,599,834	282,302
Mandatory Fringe Benefits	3,491,587	3,586,326	94,739	3,739,538	153,212
Non-Personnel Services	1,135,920	902,450	(233,470)	902,450	33,586
Capital Outlay	7,639,740	671,727	(6,968,013)	705,313	(3,191)
Debt Service	9,079,743	8,534,566	(545,177)	8,531,375	27,841
Materials & Supplies	292,017	220,000	(72,017)	247,841	27,841
Services Of Other Depts	7,958,558	8,378,806	420,248	9,093,929	715,123
Total Uses by Chart of Accounts	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
<u>Sources Summary</u>					
Charges for Services	513,804	549,882	36,078	561,186	11,304
Rents & Concessions	3,289,725	3,569,719	279,994	3,693,926	124,207
Expenditure Recovery	273,987	290,424	16,437	290,424	
Transfers In	16,236,937	16,159,934	(77,003)	17,758,996	1,599,062
Other Financing Sources	7,000,000		(7,000,000)		
Beg Fund Balance - Budget Only	760,386	953,164	192,778	348,223	(604,941)
General Fund Support	9,570,578	9,088,284	(482,294)	9,167,525	79,241
Total Sources by Chart of Accounts	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
<u>Fund Summary</u>					
City Facilities Improvement Fd	7,000,000		(7,000,000)		
General Fund	9,570,578	9,088,284	(482,294)	9,167,525	79,241
War Memorial Fund	21,074,839	21,523,123	448,284	22,652,755	1,129,632
Total Uses by Funds	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
<u>Division Summary</u>					
WAR War Memorial	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
Total Uses by Division	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873

Uses of Funds Detail Appropriation

Department: WAR War Memorial

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		Debt Service	9,079,743	8,534,566	(545,177)	8,531,375	(3,191)
			Services Of Other Depts	490,835	553,718	62,883	636,150	82,432
10000 Total				9,570,578	9,088,284	(482,294)	9,167,525	79,241
14670	SR War Memorial-Operating		Salaries	8,047,852	8,317,532	269,680	8,599,834	282,302
			Mandatory Fringe Benefits	3,491,587	3,586,326	94,739	3,739,538	153,212
			Non-Personnel Services	1,135,920	902,450	(233,470)	902,450	
			Materials & Supplies	292,017	220,000	(72,017)	247,841	27,841
			Services Of Other Depts	7,467,723	7,825,088	357,365	8,457,779	632,691
14670 Total				20,435,099	20,851,396	416,297	21,947,442	1,096,046
Operating Total				30,005,677	29,939,680	(65,997)	31,114,967	1,175,287
Annual Projects - Authority Control								
14680	SR WAR - Annual Authority Ctrl	15835	War - Facility Maintenance	639,740	671,727	31,987	705,313	33,586
14680 Total				639,740	671,727	31,987	705,313	33,586
Annual Projects - Authority Control Total				639,740	671,727	31,987	705,313	33,586
Continuing Projects - Authority Control								
15384	CPXCF COP Crit Reprs/Rcv Stmls	15703	WM Opera House Renewal Project	7,000,000		(7,000,000)		
15384 Total				7,000,000	0	(7,000,000)	0	0
Continuing Projects - Authority Control Total				7,000,000	0	(7,000,000)	0	0
Total Uses of Funds				37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873

DETAIL OF RESERVES

Detail of Contribution to Budgetary Reserves

BUDGETARY RESERVES	FY 2024-25	FY 2025-26
Unappropriated Designated Reserves - (require subsequent Board appropriation to spend)		
GENERAL CITY RESPONSIBILITY - DESIGNATED FOR GENERAL RESERVE	\$ 14,570,000	\$ 22,600,000
MUNICIPAL TRANSPORTATION AGENCY - DESIGNATED FOR CONTINGENCIES	\$ (4,900,000)	\$ -
MUNICIPAL TRANSPORTATION AGENCY - DESIGNATED FOR GENERAL RESERVE	\$ 930,000	\$ 4,430,000
PUBLIC LIBRARY - DESIGNATED FOR GENERAL RESERVE	\$ -	\$ 459,558
PUBLIC WORKS - DESIGNATED FOR GENERAL RESERVE	\$ 2,160,483	\$ 993,758
PUC HHP CLEANPOWERSF - DESIGNATED FOR GENERAL RESERVE	\$ 40,090,819	\$ 35,698,015
PUC HHP HETCH HETCHY WATER & POWER - DESIGNATED FOR GENERAL RESERVE	\$ 628,190	\$ 800,000
PUC WTR WATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	\$ 567,839	\$ 775,897
PUC WVE WASTEWATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	\$ 674,646	\$ 900,000
Subtotal - Unappropriated Designated Reserves	\$ 54,721,977	\$ 66,657,228
Appropriated Reserves		
GENERAL CITY RESPONSIBILITY - RESERVE FOR LITIGATION	\$ 11,000,000	\$ 11,000,000
GENERAL CITY RESPONSIBILITY - RESERVE FOR TECHNICAL ADJS	\$ 5,000,000	\$ 5,000,000
GENERAL CITY RESPONSIBILITY - SALARIES AND BENEFITS	\$ 20,500,000	\$ 21,539,700
MUNICIPAL TRANSPORTATION AGENCY - GENERAL RESERVE	\$ 4,900,000	\$ -
PORT - GENERAL RESERVE	\$ 10,310	\$ 3,005,693
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 WVE WASTEWATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	\$ 112,415,407	\$ 133,891,216
Subtotal - Designated Reserves	\$ 278,191,243	\$ 320,221,366
Total Budgetary Reserves	\$ 332,913,220	\$ 386,878,594

APPROPRIATION RESERVES

Department Reserve Description	FY 2024-25	FY 2025-26	Releasing Authority	Reserve Reason/ Follow up Action Required
AIRPORT COMMISSION CAPITAL PROJECTS	\$ 100,000,000	\$ -	CONTROLLER	Pending Receipt of Revenue
CHILDREN; YOUTH & THEIR FAMILIES CHILDREN SERVICES	\$ -	\$ 850,000	CONTROLLER	Pending Receipt of Revenue
CHILDREN; YOUTH & THEIR FAMILIES CITY COLLEGE	\$ -	\$ 7,150,000	CONTROLLER	Pending Receipt of Revenue
CITY PLANNING IPIC	\$ 336,167	\$ 360,831	CONTROLLER	Pending Receipt of Revenue
DEPT OF EARLY CHILDHOOD IPIC	\$ 2,500,000	\$ 2,500,000	CONTROLLER	Pending Receipt of Revenue
ETHICS COMMISSION PROP D MARCH 2024	\$ 25,700	\$ 26,400	CONTROLLER	Pending Depletion of Original Appropriation
GENERAL SERVICES AGENCY - CITY ADMIN COP	\$ 22,432,053	\$ -	CONTROLLER	Pending Receipt of Revenue
HOMELESSNESS AND SUPPORTIVE HOUSING OCOH	\$ 24,254,838	\$ -	MAYOR	Pending Revenue Details
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
PUBLIC WORKS COP	\$ 37,962,947	\$ -	CONTROLLER	Pending Receipt of Revenue
PUBLIC WORKS HB 2016 PUBLIC HEALTH AND SAFE	\$ 2,878,165	\$ -	CONTROLLER	Pending Receipt of Revenue and Arbitrage Calculation
RECREATION AND PARK COMMISSION IPIC	\$ 505,250	\$ -	CONTROLLER	Pending Receipt of Revenue
SHERIFF COP	\$ 1,000,000	\$ -	CONTROLLER	Pending Receipt of Revenue
Grand Total	\$ 207,339,473	\$ 26,624,991		

ADMINISTRATIVE PROVISIONS

SECTION 3. General Authority.

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

SECTION 3.1 Two-Year Budget.

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

SECTION 4. Interim Budget Provisions.

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

During the period of the interim Annual Appropriation Ordinance and interim Annual Salary Ordinance, no transfer of funds within a department shall be permitted without approval of the Controller, Mayor's Budget Director and the Chair of the Budget and Finance Committee.

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

If the Budget and Finance Committee or Budget and Appropriations Committee recommends a budget that increases funding that was deleted in the Mayor's Budget, the Controller shall have the authority to continue to pay these expenses until final enactment of the budget.

SECTION 4.1 Interim Budget – Positions.

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

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

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

SECTION 5. Transfers of Functions and Duties.

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

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

SECTION 5.1 Agencies Organized under One Department.

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

SECTION 5.2 Continuing Funds Appropriated.

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

SECTION 5.3 Multi-Year Revenues.

In connection with money received in one fiscal year for departmental services to be performed in a subsequent year, the Controller is authorized to establish an account for depositing revenues that are applicable to the ensuing fiscal year, said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.

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

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

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

SECTION 5.5 Real Estate Services.

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

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

SECTION 5.6 Collection Services.

In any contracts for the collection of unpaid bills for services rendered to clients, patients or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the various divisions and institutions of the Department of Public Health to record such recoveries. Any percentage of the amounts, not to exceed 25 percent, recovered from such unpaid bills by a contractor is hereby appropriated to pay the costs of said contract. The Controller is authorized and is hereby directed to establish appropriate accounts to record total collections and contract payments relating to such unpaid bills.

SECTION 5.7 Contract Amounts Based on Savings.

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

SECTION 6. Bond Interest and Redemption.

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

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

To the extent bond rating fees are incurred and payable prior to the issuance of Board of Supervisors authorized Certificates of Participation due to unexpected changes in market conditions causing a delay in issuance, such fees may be paid from funds appropriated for annual Certificates of Participation debt service that exceed the actual requirements for bond interest and redemption.

SECTION 7. Allotment Controls.

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

The Controller in issuing payments or in certifying contracts, purchase orders or other encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted portions of appropriation items to be available for encumbrance or expenditure and shall not approve the incurring of liability under any allotment in excess of the amount of such allotment. In case of emergency or unusual circumstances which could not be anticipated at the time of allotment, an additional allotment for a period may be made on the recommendation of the department head and the approval of the Controller. After the allotment schedule has been established or fixed, as heretofore provided, it shall be unlawful for any department or officer to expend or cause to be expended a sum greater than the amount set forth for the particular activity in the allotment schedule so established, unless an additional allotment is made, as herein provided.

Allotments, liabilities incurred and expenditures made under expenditure appropriations herein enumerated shall in no case exceed the amount of each such appropriation,

unless the same shall have been increased by transfers or supplemental appropriations made in the manner provided by Section 9.105 of the Charter.

SECTION 7.1 Prior Year Encumbrances.

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

SECTION 7.2 Equipment Purchases.

Funds for the purchase of items of equipment having a significant value of over \$20,000 and a useful life of three years and over shall only be purchased from appropriations specifically provided for equipment or lease-purchased equipment, including equipment from capital projects. Departments may purchase additional or replacement equipment from previous equipment or lease-purchase appropriations, or from citywide equipment and other non-salary appropriations, with approval of the Mayor's Office and the Controller.

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

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

SECTION 7.3 Enterprise Deficits.

Funds appropriated herein to meet estimated enterprise deficits shall be made available to each such enterprise only to the extent that an actual deficit shall exist and not to exceed the amount herein provided. Any amount not required for the purpose of meeting an enterprise fund deficit shall be transferred back to the General Fund at the end of each fiscal year unless otherwise appropriated by ordinance.

SECTION 7.4 Public Utilities Commission Debt Service.

The San Francisco Public Utilities Commission shall, in coordination with the Controller's Office, record and report the use of debt service appropriations in their respective debt service funds consistent with the Schedule of Bond Redemption and Interest Statement included herein and as required pursuant to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules, requirements and practices. The Controller is hereby authorized to make all associated net-zero appropriation transfers to ensure compliant financial reporting.

SECTION 8. Expenditure Estimates.

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

SECTION 8.1 State and Federal Funds.

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

SECTION 8.2 State and Federal Funding Restorations.

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

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls

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

SECTION 9. Interdepartmental Services.

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

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

The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may adjust charges or fees for services that may be authorized by the Board of Supervisors for

the administration of the Technology Marketplace. Such fees are hereby appropriated for that purpose.

SECTION 10. Positions in the City Service.

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

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

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

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

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

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

- (a) Lump sum payments to officers, employees, police officers and fire fighters other than elective officers and members of boards and commissions upon death or retirement or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission rules.
- (b) Payment of the supervisory differential adjustment, out of class pay or other negotiated premium to employees who qualify for such adjustment provided that the transfer of funds must be made from funds currently available in departmental personnel service appropriations.
- (c) Payment of any legal salary or fringe benefit obligations of the City including amounts required to fund arbitration awards.
- (d) The Controller is hereby authorized to adjust salary appropriations for positions administratively reclassified or temporarily exchanged by the Human Resources Director provided that the reclassified position and the former position are in the same functional area.

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

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

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

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

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

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

SECTION 10.2 Professional Services Contracts.

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

SECTION 10.3 Surety Bond Fund Administration.

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

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

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

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

The Controller is authorized and directed to transfer from reserves or any legally available funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of Understanding or arbitration awards or Board of Supervisors approved employee and retiree health and dental rates. The Controller's Office shall report to the Budget and Finance Committee or Budget and Appropriations Committee on the status of the Salary and Benefits Reserve, including amounts transferred to individual City departments and remaining Reserve balances, as part of the Controller's Six and Nine Month Budget Status Reports.

SECTION 10.5 MOUs to be Reflected in Department Budgets.

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

SECTION 10.6 Funding Memoranda of Understanding (MOUs).

Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of Understanding with recognized employee organizations or an arbitration award has become effective, and said memoranda or award contains provisions requiring the expenditure of funds, the Controller, on the recommendation of the Human Resources Director, shall reserve sufficient funds to comply with such provisions and such funds are hereby appropriated for such purposes. The Controller is hereby authorized to make such transfers from funds hereby reserved or legally available as may be required to make funds available to departments to carry out the purposes required by the Memoranda of Understanding or arbitration award.

SECTION 10.7 Fringe Benefit Rate Adjustments.

Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The

Controller is authorized and is hereby directed to transfer between departmental appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

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

SECTION 10.8 Police Department Uniformed Positions.

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

SECTION 10.9 Holidays, Special Provisions.

Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, the Controller, with the approval of the Mayor's Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

SECTION 10.10 Litigation Reserve, Payments.

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

Amounts required to pay settlements of claims or litigation involving the Public Utilities Commission are hereby appropriated from the Public Utilities Commission Wastewater Enterprise fund balance or the Public Utilities Commission Water Enterprise fund balance, as appropriate, for the purpose of paying such settlements following final approval of those settlements by resolution or ordinance.

SECTION 10.11 Changes in Health Services Eligibility.

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

Section 10.12 Workers' Compensation Alternative Dispute Resolution Program

Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco Police Officers Association, respectively. These Agreements require the City to allocate an amount equal to 50% of the ADR program estimated net savings, as determined by actuarial report, for the benefit of active employees. The Controller is authorized and directed to transfer from any legally available funds the amount necessary to make the required allocations. This provision will terminate if the parties agree to terminate the Agreements.

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

The Controller is hereby authorized and directed to continue the existing special and trust funds, revolving funds, and reserves and the receipts in and expenditures from each such fund are hereby appropriated in accordance with law and the conditions under which each such fund was established.

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

SECTION 11.1 Special and Trust Funds Appropriated; Approval of Certain Grant Agreements under Charter Section 9.118

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

Recurring grant funds which are detailed in departmental budget submissions and approved by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met the requirements of Administrative Code Section 10.170 for the approval to apply for, receive and expend said funds and shall be construed to be funds received for a specific purpose as set forth in this section. Where the amount of a recurring grant that is detailed in a departmental budget submission exceeds \$1 million or the duration exceeds ten years, the grant agreement shall be deemed approved by the Board of Supervisors under Charter Section 9.118. Positions specifically approved by granting agencies in said grant awards may be filled as though said positions were included in the annual budget and Annual Salary Ordinance, provided however that the tenure of such positions shall be contingent on the continued receipt of said grant funds. Individual grants may be adjusted by the Controller to reflect actual awards made if granting agencies increase or decrease the grant award amounts estimated in budget submissions.

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

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

SECTION 11.2 Insurance Recoveries.

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

SECTION 11.3 Bond Premiums.

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

SECTION 11.4 Ballot Arguments.

Receipts in and expenditures for payment for the printing of ballot arguments, are hereby appropriated.

SECTION 11.5 Tenant Overtime.

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

SECTION 11.6 Refunds.

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

SECTION 11.7 Arbitrage.

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

If bond indentures or fiscal agent agreements require interest earnings to be used to offset annual lease financing payments, the Controller is authorized to make payments to the IRS from annual budget appropriations for lease payments based on expected savings amounts.

SECTION 11.8 Damage Recoveries and Restitution.

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

Moneys received as restitution in a criminal proceeding to reimburse the City for losses caused by an employee or third party are appropriated to the departments that incurred the losses.

SECTION 11.9 Purchasing Damage Recoveries.

That portion of funds received pursuant to the provisions of Administrative Code Section 21.33 - failure to deliver article contracted for - as may be needed to affect the required procurement are hereby appropriated for that purpose and the balance, if any, shall be credited the related fund.

SECTION 11.10 Off-Street Parking Guarantees.

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

SECTION 11.11 Hotel Tax – Special Situations.

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

SECTION 11.12 Local Transportation Agency Fund.

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

SECTION 11.13 Insurance.

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

SECTION 11.14 Grants to Departments of Disability and Aging Services, Child Support Services, Homelessness and Supportive Housing, and Children, Youth and their Families

The Department of Disability and Aging Services and the Department of Child Support Services are authorized to receive and expend available federal and state contributions and grant awards for their target populations. The Controller is hereby authorized and directed to make the appropriate entries to reflect the receipt and expenditure of said grant award funds and contributions. The Department of Homelessness and Supportive Housing is authorized to apply surpluses among subgrants within master HUD grants to shortfalls in other subgrants. The Department of Children, Youth and Their Families is authorized to receive and expend funds in instances where funds from grants appropriated herein are not fixed and exceed the estimates contained in the budget.

SECTION 11.15 FEMA, OES, Other Reimbursements.

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

Whenever the City is required to designate agents authorized to obtain state and federal disaster and emergency assistance funding, the Mayor and Board of Supervisors designate the Executive Director of the Department of Emergency Management, the Controller, and the Deputy Controller to be the agents authorized to execute agreements for and on behalf of the City, for disaster and emergency assistance funding from State and Federal agencies, for all open and future disasters.

Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds shall be included in the San Francisco Disaster and Emergency Response and Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative Code Sec. 10.100-100(d).

SECTION 11.16 Interest on Grant Funds.

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

SECTION 11.17 Treasurer – Banking Agreements.

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

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

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

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

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.

The Controller is hereby authorized to make adjustments to departmental budgets as part of the year-end closing process to conform amounts to the Charter provisions and generally accepted principles of financial statement presentation, and to implement new accounting standards issued by the Governmental Accounting Standards Board and other changes in generally accepted accounting principles.

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.

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

SECTION 11.21 State Local Public Safety Fund.

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

Said funds shall be allocated to support public safety department budgets, but not specific appropriation accounts, and shall be deemed to be expended at a rate of 75% of eligible departmental expenditures up to the full amount received. The Controller is hereby directed to establish procedures to comply with state reporting requirements.

SECTION 11.22 Health Care Security Ordinance Agency Fund.

Irrevocable health care expenditures made to the City by employers on behalf of their employees pursuant to the provisions of Labor & Employment Code Articles 21 and 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance are maintained in the Health Care Security Ordinance Fund, an agency fund maintained by the City for the benefit of City Option account holders. Interest earnings in the fund are hereby appropriated for the administrative costs incurred to manage participant accounts.

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.

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

SECTION 11.24 Development Agreement Implementation Costs.

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

SECTION 11.25 Housing Trust Fund.

The Controller is hereby authorized to adjust appropriations as necessary to implement the movement of Housing Trust Fund revenues and expenditures from the General Fund to a special revenue fund.

The Controller shall account for appropriation of \$17,600,000 for eligible affordable housing projects in fiscal year 2021-22 as an advance of future year Housing Trust Fund allocations, and shall credit such advance against required appropriations to that fund for a period of five years, beginning in fiscal year 2023-24, in an annual amount of \$3,520,000.

SECTION 11.26 Refuse Rate Order Changes.

The Controller is authorized to adjust appropriations from the Solid Waste Impound Account to reconcile with the final adopted refuse rate order established by the Refuse Rate Board, provided that such adjustments shall not result in a total increase in appropriations from the fund.

SECTION 12. Special Situations.**SECTION 12.1 Revolving Funds.**

Surplus funds remaining in departmental appropriations may be transferred to fund increases in revolving funds up to the amount authorized by the Board of Supervisors by ordinance.

SECTION 12.2 Interest Allocations.

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

SECTION 12.3 Property Tax.

Consistent with the State Teeter Plan requirements, the Board of Supervisors elects to continue the alternative method of distribution of tax levies and collections in accordance with Revenue and Taxation Code Section 4701. The Board of Supervisors directs the Controller to maintain the Teeter Tax Losses Reserve Fund at an amount not less than 1% of the total of all taxes and assessments levied on the secured roll for that year for participating entities in the county as provided by Revenue and Taxation Code Section 4703. The Board of Supervisors authorizes the Controller to make timely property tax distributions to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, and City Infrastructure Financing Districts as approved by the Board of Supervisors through the budget, through development pass-through contracts, through tax increment allocation pledge agreements and ordinances, and as mandated by State law.

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

The Controller is authorized and directed to recover costs from the levy, collection and administration of property taxes. The tax rate for the City's General Obligation Bond Fund, approved annually by resolution of the Board of Supervisors, includes a collection fee of 0.25% of the fund collected for the purpose of the General Obligation Bond debt service. An amount sufficient to pay this fee is hereby appropriated within the General Obligation Bond Fund and the Controller is hereby authorized to pay this fee into the General Fund from the General Obligation Bond Fund.

SECTION 12.4 New Project Reserves.

Where this Board has set aside a portion of the General Reserve for a new project or program approved by a supplemental appropriation, any funds not required for the approved supplemental appropriation shall be returned to the General Fund General Reserve by the Controller. The Controller is authorized to allocate project budgets appropriated in citywide accounts to the department where the expense will be incurred.

SECTION 12.5 Aid Payments.

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

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

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

SECTION 12.7 Municipal Transportation Agency.

Consistent with the provisions of Article VIII A of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.

Should the Treasure Island property be conveyed and deed transferred from the Federal Government, the Controller is hereby authorized to make budgetary adjustments necessary to ensure that there is no General Fund impact from this conveyance, and that expenditures of special assessment revenues conform to governmental accounting standards and requirements of the special assessment as adopted by voters and approved by the Board of Supervisors.

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

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

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

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

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

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

This budget ordinance appropriates fund balance from active project closeouts in continuing funds in the General Fund and a number of special revenue and enterprise funds. The Controller is directed to deappropriate projects to realize the fund balance used as a source in the adopted budget.

SECTION 12.11 Charter-Mandated Baseline Appropriations.

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

SECTION 12.12 Parking Tax Allocation.

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

SECTION 12.13 Former Redevelopment Agency Funds.

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

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

If during the course of the budget period, the OCII requests departments to provide additional services beyond budgeted amounts and the Controller determines that the Successor Agency has sufficient additional funds available to reimburse departments for

such additional services, the departmental expenditure authority to provide such services is hereby appropriated.

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

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

SECTION 12.14 CleanPowerSF.

CleanPowerSF customer payments and all other associated revenues deposited in the CleanPowerSF special revenue fund are hereby appropriated in the amounts actually received by the City in each fiscal year. The Controller is authorized to disburse the revenues appropriated by this section as well as those appropriated yet unspent from prior fiscal years to pay power purchase obligations and other operating costs as provided in the program plans and annual budgets, as approved by the Board of Supervisors for the purposes authorized therein.

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures

Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors authorizes the Treasurer to transfer to the General Fund without publication of a notice in a newspaper the following amounts that remain unclaimed in the treasury of the City or in the official custody of an officer of the City for a period of at least one year: (1) any individual items of less than \$15; and (2) any individual items of \$5,000 or less if the depositor's name is unknown. The Treasurer shall notify the Controller of transfers performed using this authorization.

SECTION 14. Departments.

The term department as used in this ordinance shall mean department, bureau, office, utility, agency, board or commission, as the case may be. The term department head as used herein shall be the chief executive duly appointed and acting as provided in the Charter. When one or more departments are reorganized or consolidated, the former entities may be displayed as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

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

determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

(b) There shall be a General Services Agency, headed by the City Administrator, including the Department of Telecommunication and Information Services, and the Department of Administrative Services. The City Administrator shall be considered one entity for budget purposes and for disbursement of funds.

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

The departments within the Human Services Agency shall coordinate with each other and with the Disability and Aging Services Commission to improve delivery of services, increase administrative efficiencies and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of the Disability and Aging Services Commission over matters under the jurisdiction of the Commission.

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

(d) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under State law and is not a department or agency of the City. Because the City has a legal obligation to provide funds to LAFCo, this ordinance includes an appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's oversight and direction, this ordinance includes appropriations to LAFCo in the Board of Supervisors budget for administrative reasons related to the format of this ordinance. Any transfers of funds to LAFCo from other appropriations in the budget are prohibited without approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the Board of Supervisors, may not perform work for LAFCo, except as authorized by a memorandum of understanding between the City and LAFCo, subject to any required approvals.

SECTION 15. Travel Reimbursement and Cell Phone Stipends.

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

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

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

SECTION 15.1 State of California Travel Program.

To ensure cost effective rates and charges and reduce administrative burdens and costs associated with expense reimbursement for City business-related travel and field expenses, the Controller's Office is authorized to implement rules and regulations required of departments that participate in the State of California's Statewide Travel Program, administered by the California Department of General Services, which provides access to State-negotiated rates with hotel, airline, and car rental providers in adherence with the State's competitive procurement solicitation and contract award rules and regulations. In compliance with rules and regulations established by the Controller, which may be updated from time to time, departments are permitted to participate in the State of California Travel Program as per the pre-established terms and conditions required by the State for local governments. The Controller's Accounting Policies and Procedures manual shall include the State of California Travel Program rules and regulations. This provision shall satisfy San Francisco Administrative Code approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel and related services procured through the State of California Travel Program.

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

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

SECTION 17. Airport Service Payment.

The moneys received from the Airport's revenue fund as the Annual Service Payment provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City to the Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

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

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

SECTION 18. Pooled Cash, Investments.

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

SECTION 19. Matching Funds for Federal or State Programs.

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

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

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

SECTION 21. Advance Funding of Projects – Transportation Authority.

Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.

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

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

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.

In order to further the implementation and adoption of the Financial and Procurement System's modules, the Controller shall have the authority to reclassify departments' appropriations to conform to the accounting and project costing structures established in the new system, as well as reclassify contract authority utilized (expended) balances and unutilized (available) balances to reflect actual spending.

SECTION 23. Transfer of State Revenues.

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

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

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

SECTION 25. Board of Supervisors Official Advertising Charges.

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

SECTION 26. Work Order Appropriations.

The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department, as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

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

SECTION 27. Revenue Reserves and Deferrals.

The Controller is authorized to establish fee reserve allocations for a given program to the extent that the cost of service exceeds the revenue received in a given fiscal year, including establishment of deferred revenue or reserve accounts. In order to maintain balance between budgeted revenues and expenditures, revenues realized in the fiscal year preceding the year in which they are appropriated shall be considered reserved for the purposes for which they are appropriated.

SECTION 28. Close-Out of Reserved Appropriations.

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

SECTION 28.1. Reserves Placed on Expenditures by Controller.

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

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

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

materially change the size or scope of the original project. Annually, the Controller shall report to the Board of Supervisors on transfers of funds that exceed 10% of the original appropriation to which the transfer is made.

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

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

The Controller is authorized to shift sources among cash and COP-funded capital projects across General Fund departments to ensure the most efficient and cost-effective administration of COP funds, provided there is no net increase or decrease in project budgets.

The Controller is hereby authorized to revise COP debt service appropriations within General Fund supported COP debt service funds for authorized but unissued debt, in order to make final debt service payments due upon issuance of authorized debt. Such revisions shall not increase or decrease approved expenditure authority and shall only be done for the purpose of reducing interest costs in future years. Such revisions shall only be made if the Controller determines it is financially advantageous to do so.

SECTION 30. Business Improvement Districts.

Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the assessment revenues appropriated by this section to the respective Owners' Associations (as defined in Section 36614.5 of the Streets and Highways Code) for such districts as provided in the management district plans, resolutions establishing the districts, annual budgets and management agreements, as approved by the Board of Supervisors for each such district, for the purposes authorized therein. The Tourism Improvement District and Moscone Expansion Business Improvement District assessments are levied on gross hotel room revenue and are collected and distributed by the Tax Collector's Office.

SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and Enhanced Infrastructure Financing Districts.

Within the City, the Board of Supervisors has formed certain voluntary tax increment financing districts under State legislation:

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.

- Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law), the Board of Supervisors and Enhanced Infrastructure Financing District Public Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

The Board of Supervisors hereby authorizes the Controller to transfer funds and appropriation authority between and within accounts related to City and County of San Francisco IFDs, IRFDs, and EIFDs to serve accounting and State requirements, the latest approved Infrastructure Financing Plan for a District, and applicable bond covenants.

When 100% of the portion of property tax increment normally appropriated to the City’s General Fund or Special Revenue Fund or to the County’s Educational Revenue Augmentation Fund (ERAF) is instead pledged, based on Board of Supervisors Ordinance or Resolution approving the Infrastructure Financing Plan, the Controller may increase or decrease appropriations to match actual revenues realized for the IFD, IRFD, or EIFD. Any increases to appropriations would be consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2024-25	FY 2025-26
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 794,000	\$ 811,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ 4,323,000	\$ 7,975,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 5,305,000	\$ 11,035,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 11,612,000	\$ 13,538,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ 1,830,000	\$ 1,867,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District**	113-24	\$ -	\$ -

*Estimated tax increment per approved Infrastructure Financing Plans.

**Increment allocated beginning FY 2026-27.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (Mello-Roos Community Facilities Act of 1982) and Chapter 43, Article X of the San Francisco Administrative Code, which incorporates the Mello-Roos Community Facilities Act of 1982, the Board of Supervisors formed Community Facilities Districts (CFDs) and Special Tax Districts (STDs) within the City. Proceeds from special taxes levied on property in the CFDs/STDs are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the special tax revenues appropriated by this section as provided in the Joint Community Facilities Agreements, Development Agreements, Disposition and Development Agreements, Resolutions of Formation, and Ordinances levying special taxes, as approved by the Board of Supervisors for each such district for the purposes authorized therein.

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, pay authorized expenditures described in the Board of Supervisors approved Resolution of Formation for each district (as approved in the referenced Ordinances), and comply with applicable bond covenants.

The table below provides estimated special tax revenues for informational purposes; only amounts actually received by the City and County of San Francisco for each district in any given fiscal year are authorized to be expended.

District	Ordinance	Projected Special Tax Levy*	
		(FY 2024-25)	(FY 2025-26)
STD No. 2009-1 - Improvement Area No. 1	16-10	\$ 106,731	\$ 108,735
STD No. 2009-1 - Improvement Area No. 2	16-10	\$ 167,903	\$ 167,903
CFD No. 2014-1 (Transbay) (1)	001-15	\$ 33,365,906	\$ 34,033,224
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	\$ 3,674,073	\$ 3,747,554
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	\$ 3,139,353	\$ 3,202,140
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	\$ 1,293,535	\$ 1,319,405
STD No. 2018-1 (Central SoMa)	021-19	\$ -	\$ -
<u>STD No. 2019-1 (Pier 70 Condos) (5)</u>	027-20		
Facilities Special Tax		\$ 1,204,530	\$ 1,228,621
Arts Building Special Tax		\$ -	\$ -
Services Special Tax		\$ -	\$ -
<u>STD No. 2019-2 (Pier 70 Leased) (6)</u>	028-20		
Facilities Special Tax		\$ 573,336	\$ 584,803
Arts Building Special Tax		\$ -	\$ -
Shoreline Special Tax		\$ -	\$ -
Services Special Tax		\$ -	\$ -
<u>STD No. 2020-1 (Mission Rock) (7)</u>	079-20		
Development Special Tax		\$ 6,713,922	\$ 6,848,201
Office Special Tax		\$ 1,285,040	\$ 1,310,741
Shoreline Special Tax		\$ 1,218,111	\$ 1,242,473
Contingent Services Special Tax		\$ -	\$ -
STD No. 2022-1 (Power Station)	061-22	\$ -	\$ -

*Source: Goodwin Consulting Group, Inc. Preliminary; subject to change.

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.

(2) Based on building permits issued as of April 5, 2024.

(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.

(4) Special tax estimates based on Attachment 2 of the RMA.

(5) Based on VDDA Execution Dates and COOs as of April 5, 2024. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.

(6) Based on VDDA Execution Dates and COOs as of April 5, 2024. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.

(7) Based on Parcel Lease Execution Dates as of April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24.

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.

One hundred fifty-four million, eight hundred sixty thousand and nine hundred forty-three dollars (\$154,860,943) of projected but unbudgeted, unassigned fund balance from fiscal year 2023-24 is designated for balancing future budget shortfalls in FY 2025-26 and after. This amount shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 32.2. Federal and State Emergency Revenue Revisions.

The Controller is authorized to revise approved revenue budgets for federal and state emergency-related revenues to manage timing differences and cash flow needs driven by changing granting agencies' guidance and approvals, provided that such adjustments shall not change cumulative total revenue budgets in a given fund for the period from fiscal years 2020-21 through 2025-26. Such revisions shall not change approved expenditure authority. The Controller shall report any such revisions to the Mayor and Board within 30 days of their enactment.

SECTION 32.3. Fiscal Cliff Reserve.

Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. In addition to that purpose, the Fiscal Cliff Reserve is hereby amended to include that it also serves the purpose of managing business tax revenue shortfalls. This assignment shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-19 Emergency.

The Controller is authorized to adjust federal and state sources appropriations to reflect eligible costs by authorized spending category, to ensure cost reimbursement recovery revenues are maximized, and to align eligible costs to the appropriate federal or state fund, provided there is no net increase or decrease to COVID-19 emergency response revenues or expenditures. Adjustments may be made across fiscal years.

SECTION 34. Transbay Joint Powers Authority Financing.

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

SECTION 35. Police Department Overtime Reporting.

The Police Department shall provide a quarterly report of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: _____/s/_____
ANNE PEARSON
Deputy City Attorney

**STATEMENT OF BOND REDEMPTION
AND INTEREST**

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Fiscal Years 2024-2025 and 2025-2026
Summary

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total
GENERAL OBLIGATION BONDS								
CITY AND COUNTY OF SAN FRANCISCO	\$ 286,656,476	\$ 118,357,703	\$ 800	\$ 405,014,979	\$ 167,811,279	\$ 112,582,314	\$ 800	\$ 280,394,393
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT	41,690,000	26,495,418	-	68,185,418	34,790,000	24,728,644	-	59,518,644
SAN FRANCISCO UNIFIED SCHOOL DISTRICT	77,190,000	40,909,772	-	118,099,772	72,320,000	37,381,484	-	109,701,484
BAY AREA RAPID TRANSIT DISTRICT	18,431,843	33,125,391	-	51,557,234	20,773,364	42,367,069	-	63,140,433
SUB-TOTAL GENERAL OBLIGATIONS - FROM AD VALOREM PROPERTY TAXES	\$ 423,968,319	\$ 218,888,284	\$ 800	\$ 642,857,403	\$ 295,694,643	\$ 217,059,511	\$ 800	\$ 512,754,954
OTHER DEBTS - GOVERNMENTAL ACTIVITIES	\$ 55,759,136	\$ 66,184,540	\$ 5,731,487	\$ 127,675,163	\$ 64,448,862	\$ 76,439,418	\$ 6,686,340	\$ 147,574,620
SUB-TOTAL OTHER DEBTS - GOVERNMENTAL ACTIVITIES	\$ 55,759,136	\$ 66,184,540	\$ 5,731,487	\$ 127,675,163	\$ 64,448,862	\$ 76,439,418	\$ 6,686,340	\$ 147,574,620
PUBLIC SERVICE ENTERPRISE - REV BONDS, CERTIFICATES OF PARTICIPATION AND LOANS	\$ 385,484,468	\$ 770,731,117	\$ 2,382,989	\$ 1,158,598,574	\$ 439,505,413	\$ 861,280,274	\$ 2,747,847	\$ 1,303,533,534
TOTAL DEBT PAYMENTS	\$ 865,211,923	\$ 1,055,803,941	\$ 8,115,276	\$ 1,929,131,140	\$ 799,648,918	\$ 1,154,779,203	\$ 9,434,987	\$ 1,963,863,108

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
GENERAL CITY								
1992 UMB Program - Seismic Safety, Series 2007A - Drawdown 1-7	\$ 1,916,476	\$ 494,278	\$ -	\$ 2,410,754	\$ 2,011,279	\$ 399,475	\$ -	\$ 2,410,754
2016 Preservation and Seismic Safety, Series 2019A	1,020,000	2,729,243	-	3,749,243	1,050,000	2,699,132	-	3,749,132
2016 Preservation and Seismic Safety, Series 2020C	1,675,000	2,459,302	-	4,134,302	1,690,000	2,446,471	-	4,136,471
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D ⁽¹⁾	3,205,000	1,234,515	150	4,439,665	3,320,000	1,059,843	150	4,379,993
2008 Clean and Safe Neighborhood Parks, Series 2016A	420,000	155,550	-	575,550	430,000	147,150	-	577,150
2012 Clean and Safe Neighborhood Parks, Series 2016B	1,360,000	504,950	-	1,864,950	1,390,000	477,750	-	1,867,750
2008 San Francisco General Hospital Improvement, BAB Series 2010C ⁽¹⁾	15,630,000	6,019,827	150	21,649,977	16,185,000	5,167,992	150	21,353,142
2010 Earthquake Safety & Emergency Response Series 2016C	1,255,000	469,575	-	1,724,575	1,295,000	431,925	-	1,726,925
2014 Earthquake Safety & Emergency Response Series 2016D	4,235,000	1,584,263	-	5,819,263	4,360,000	1,457,213	-	5,817,213
2020 Earthquake Safety & Emergency Response Series 2021-B1	1,750,000	2,603,400	-	4,353,400	1,840,000	2,515,900	-	4,355,900
2020 Earthquake Safety & Emergency Response, Series 2021E-1	1,620,000	2,408,500	-	4,028,500	1,700,000	2,327,500	-	4,027,500
2011 Road Repaving and Street Safety, Series 2016E	2,195,000	822,150	-	3,017,150	2,265,000	756,300	-	3,021,300
2014 Transportation & Road Improvements Series 2020B	5,120,000	1,908,600	-	7,028,600	5,220,000	1,806,200	-	7,026,200
2014 Transportation & Road Improvements Series 2021C-1	2,265,000	3,368,050	-	5,633,050	2,380,000	3,254,800	-	5,634,800
2015 Affordable Housing Series 2016F	2,605,000	1,031,335	-	3,636,335	2,665,000	971,680	-	3,636,680
2015 Affordable Housing Series 2018D	4,520,000	3,122,443	-	7,642,443	4,690,000	2,952,943	-	7,642,943
2015 Affordable Housing, Series 2019C	1,185,000	479,915	-	1,664,915	1,205,000	458,585	-	1,663,585
2019 Social Bonds-Affordable Housing, Series 2021A	6,020,000	3,740,553	-	9,760,553	6,065,000	3,696,727	-	9,761,727
2019 Social Bonds-Affordable Housing, Series 2023C	2,215,000	5,320,978	-	7,535,978	2,345,000	5,188,078	-	7,533,078
2016 Public Health and Safety, Series 2020D-1	2,360,000	3,171,850	-	5,531,850	2,450,000	3,053,850	-	5,503,850
2020 Health and Recovery, Series 2021D-1	4,475,000	6,652,550	-	11,127,550	4,700,000	6,428,800	-	11,128,800
2020 Health and Recovery, Series 2023A	1,760,000	1,232,750	-	2,992,750	685,000	1,144,750	-	1,829,750
General Obligation Bond Refunding, Series 2020 R1	18,570,000	6,760,950	500	25,331,450	12,240,000	5,832,450	500	18,072,950
General Obligation Bond Refunding, Series 2021 R1	8,870,000	3,295,050	-	12,165,050	4,840,000	2,851,550	-	7,691,550
General Obligation Bond Refunding, Series 2021 R2 ⁽²⁾	13,955,000	1,260,250	-	15,215,250	3,570,000	562,500	-	4,132,500
General Obligation Bond Refunding, Series 2022-R1	25,835,000	13,872,250	-	39,707,250	27,120,000	12,580,500	-	39,700,500
General Obligation Bond Refunding, Series 2024-R1 ⁽²⁾	20,025,000	18,118,826	-	38,143,826	42,755,000	16,029,500	-	58,784,500
2020 Earthquake Safety & Emergency Response, Series 2024A (estimated) - \$150M	40,000,000	6,350,000	-	46,350,000	2,165,000	6,600,000	-	8,765,000
2019 Affordable Housing, Series 2024B (estimated) - \$174.4M	50,000,000	8,139,133	-	58,139,133	2,140,000	8,708,700	-	10,848,700
2024 Affordable Housing, Series 2024C (estimated) - \$30M	10,000,000	1,400,000	-	11,400,000	345,000	1,400,000	-	1,745,000
2018 Embarcadero Seawall Earthquake Safety, Series 2024D (estimated) - \$120M	30,000,000	5,080,000	-	35,080,000	1,770,000	5,400,000	-	7,170,000
2016 Preservation and Seismic Safety, Series 2024E (estimated) - \$55M	595,000	2,566,667	-	3,161,667	925,000	3,774,050	-	4,699,050
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM & TOBACCO SETTLEMENT REVENUE	\$ 286,656,476	\$ 118,357,703	\$ 800	\$ 405,014,979	\$ 167,811,279	\$ 112,582,314	\$ 800	\$ 280,394,393
NET BID PREMIUM, FEDERAL SUBSIDY & TSR								
2020 Health and Recovery, Series 2023A	-	(1,232,750)	-	(1,232,750)	-	(67,685)	-	(67,685)
2008 San Francisco General Hospital Improvement, BAB Series 2010C ⁽¹⁾	-	(1,986,844)	-	(1,986,844)	-	(1,705,696)	-	(1,705,696)
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D ⁽¹⁾	-	(407,452)	-	(407,452)	-	(349,801)	-	(349,801)
Tobacco Settlement Revenue Reimbursement ⁽²⁾	(13,503,265)	(2,655,437)	-	(16,158,702)	(13,962,000)	(3,427,000)	-	(17,389,000)
SB 1128 Reimbursement ⁽²⁾	-	(1,660,648)	-	(1,660,648)	-	-	-	-
PASS Program-Affordable Housing Loan Repayments	(2,695,000)	(5,188,545)	-	(7,883,545)	-	(2,728,469)	-	(2,728,469)
GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM & TSR	\$ 270,458,211	\$ 105,226,027	\$ 800	\$ 375,685,038	\$ 153,849,279	\$ 104,303,663	\$ 800	\$ 258,153,742

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
OUTSIDE CITY BUDGET								
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39								
2015 Community College District Refunding Bonds	\$ 13,790,000	\$ 4,709,000	\$ -	\$ 18,499,000	\$ 14,490,000	\$ 4,019,500	\$ -	\$ 18,509,500
2020 Community College District Refunding Bonds	1,430,000	854,450	-	2,284,450	1,500,000	782,950	-	2,282,950
2020 Community College District, 2020 Series A	-	2,979,450	-	2,979,450	-	2,979,450	-	2,979,450
2020 Community College District, 2020 Series A-1	4,210,000	4,602,518	-	8,812,518	4,705,000	4,559,744	-	9,264,744
2020 Community College District, 2024 Series B	22,260,000	13,350,000	-	35,610,000	14,095,000	12,387,000	-	26,482,000
SF COMMUNITY COLLEGE DISTRICT TOTAL	\$ 41,690,000	\$ 26,495,418	\$ -	\$ 68,185,418	\$ 34,790,000	\$ 24,728,644	\$ -	\$ 59,518,644
NET BID PREMIUM	-	(9,216,279)	-	(9,216,279)	-	-	-	-
2020 Community College District, 2024 Series B	\$ 41,690,000	\$ 17,279,139	\$ -	\$ 58,969,139	\$ 34,790,000	\$ 24,728,644	\$ -	\$ 59,518,644
SF COMMUNITY COLLEGE DISTRICT, NET OF BID PREMIUM	-	-	-	-	-	-	-	-
SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39								
2006 Unified School District, 2010 Series C (QSCBs) ⁽¹⁾	\$ -	\$ 742,969	\$ -	\$ 742,969	\$ -	\$ 742,969	\$ -	\$ 742,969
2006 Unified School District, 2010 Series D (BABs) ⁽¹⁾	11,325,000	3,535,914	-	14,860,914	11,755,000	2,886,426	-	14,641,426
2006 Unified School District, 2015 Series F	720,000	396,463	-	1,116,463	755,000	360,463	-	1,115,463
2011 Unified School District, 2015 Series C	10,130,000	5,572,863	-	15,702,863	10,635,000	5,066,363	-	15,701,363
2015 Unified School District Refunding Bonds	3,265,000	165,050	-	3,430,050	3,325,000	99,750	-	3,424,750
2016 Unified School District, Series A	6,605,000	4,511,863	-	11,116,863	6,935,000	4,181,613	-	11,116,613
2016 Unified School District, Series B	8,940,000	7,053,150	-	15,993,150	9,260,000	6,733,200	-	15,993,200
2020 General Obligation Refunding Bonds	18,945,000	2,781,000	-	21,726,000	11,535,000	2,023,200	-	13,558,200
2016 Unified School District, Series C	7,760,000	10,915,500	-	18,675,500	8,150,000	10,527,500	-	18,677,500
2022 General Obligation Refunding Bonds	9,500,000	5,235,000	-	14,735,000	9,970,000	4,760,000	-	14,730,000
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY	\$ 77,190,000	\$ 40,909,772	\$ -	\$ 118,099,772	\$ 72,320,000	\$ 37,381,484	\$ -	\$ 109,701,484
FEDERAL SUBSIDY	-	(245,217)	-	(245,217)	-	(245,217)	-	(245,217)
2006 Unified School District, 2010 Series C (QSCBs) ⁽¹⁾	-	(245,217)	-	(245,217)	-	(245,217)	-	(245,217)
2006 Unified School District, 2010 Series D (BABs) ⁽¹⁾	-	(1,167,029)	-	(1,167,029)	-	(952,665)	-	(952,665)
SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY	\$ 77,190,000	\$ 39,497,526	\$ -	\$ 116,687,526	\$ 72,320,000	\$ 36,183,602	\$ -	\$ 108,503,602
BAY AREA RAPID TRANSIT DISTRICT (BART)								
2004 BART Earthquake Safety Bonds 2013 Series C	\$ 3,610,693	\$ 763,650	\$ -	\$ 4,374,343	\$ 3,536,036	\$ 595,612	\$ -	\$ 4,131,648
2004 BART Gen Obligation Bonds Refunding 2015 Series D	3,870,297	3,739,867	-	7,610,164	4,275,821	3,555,566	-	7,831,387
2004 BART Gen Obligation Bonds Refunding 2017 Series E	-	1,048,102	-	1,048,102	-	1,048,102	-	1,048,102
2004 BART Gen Obligation Bonds 2019 Series F-1	2,260,077	2,627,645	-	4,887,722	2,350,005	2,523,693	-	4,873,698
2004 BART Gen Obligation Bonds Refunding 2019 Series G	-	416,857	-	416,857	-	416,857	-	416,857
2016 BART General Obligation Bonds 2017 Series A	1,922,423	3,720,600	-	5,643,023	2,019,138	3,622,061	-	5,641,199
2016 BART General Obligation Bonds 2019 Series B-1	2,066,647	3,805,548	-	5,872,195	2,170,149	3,699,629	-	5,869,778
2016 BART General Obligation Bonds 2020 Series C	3,244,194	6,841,075	-	10,085,269	3,405,386	6,674,836	-	10,080,222
2016 BART General Obligation Bonds 2022 Series D	1,457,512	10,162,047	-	11,619,559	1,532,169	10,087,305	-	11,619,474
Proposed 2016 BART General Obligation Bonds 2025 Series E	-	-	-	-	1,484,660	10,143,408	-	11,628,068
TOTAL BART	\$ 18,431,843	\$ 33,125,391	\$ -	\$ 51,557,234	\$ 20,773,364	\$ 42,367,069	\$ -	\$ 63,140,433
SUB-TOTAL SFCCD, SFUSD AND BART	\$ 137,311,843	\$ 100,530,581	\$ -	\$ 237,842,424	\$ 127,883,364	\$ 104,477,197	\$ -	\$ 232,360,561
TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART ⁽³⁾	\$ 423,968,319	\$ 218,888,284	\$ 800	\$ 642,857,403	\$ 295,694,643	\$ 217,059,511	\$ 800	\$ 512,754,954

(1) Interest payment will be offset in part by available federal subsidies of interest.

(2) Debt service will be offset by available tobacco settlement revenues (TSR). The offset assumes that TSR will be available to cover GOBs debt service with respect to Laguna Honda Hospital (LHH) Series 2008-R3 and LHH Series 2005A & 200 Series 2005A & 2005I were refunded by GOB Refunding Series 2011-R1 and Series 2008-R3 by GOB Refunding Series 2015-R1. GOB Refunding Series 2011-R1 was subsequently refunded by GOB Series 2021-R2 and Series 2015-R1 was subsequently refunded by GOB Series 2024-R1.

(3) For AAO purpose, the totals in the summary are gross of net bid premium, federal subsidies and tobacco settlement revenue.

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Other Debt Service
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025					FY 2025-2026				
	Principal	Interest	Total Debt Service	Additional Rental ⁽⁵⁾	Total ⁽⁴⁾	Principal	Interest	Total Debt Service	Additional Rental ⁽⁵⁾	Total ⁽⁴⁾
CERTIFICATES OF PARTICIPATION⁽⁶⁾										
Moscone Center South Refunding Project, Series 2011A	\$ 2,340,000	\$ 58,500	\$ 2,398,500	\$ 10,000	\$ 2,408,500	\$ -	\$ -	\$ -	\$ -	\$ -
Refunding Certificates of Participation Series 2024-R1:										
Refunding of Multiple Capital Improvement Projects, Series 2012A	1,455,000	879,725	2,334,725	5,000	2,339,725	1,380,000	955,500	2,335,500	2,750	2,338,250
Refunding of Certificate of Participation Series 2014-R2 (Juvenile Hall Proj)	1,530,000	760,375	2,290,375	5,000	2,295,375	1,475,000	812,250	2,287,250	2,750	2,290,000
Refunding of War Memorial Veterans Building Improvements Series 2015A	3,325,000	3,902,232	7,227,232	5,000	7,232,232	2,830,000	4,394,800	7,224,800	2,750	7,227,550
Refunding of Certificate of Participation Series 2015-R1 (City office Bldgs.)	3,640,000	3,412,811	7,052,811	5,000	7,057,811	3,245,000	3,807,000	7,052,000	2,750	7,054,750
War Memorial Veterans Building Improvement Series 2016A	1,000,000	295,335	1,295,335	7,000	1,302,335	1,030,000	266,825	1,296,825	7,000	1,303,825
Hope SF Series 2017A	685,000	908,143	1,593,143	7,000	1,600,143	705,000	884,168	1,589,168	7,000	1,596,168
Moscone Expansion Project Series 2017B	13,140,000	14,053,963	27,193,963	11,000	27,204,963	13,800,000	13,396,963	27,196,963	11,000	27,207,963
Less: MED Assessments	(13,140,000)	(4,273,734)	(17,413,734)	-	(17,413,734)	(13,800,000)	(3,322,997)	(17,122,997)	-	(17,122,997)
Net City Contribution:	-	9,780,229	9,780,229	11,000	9,791,229	-	10,073,966	10,073,966	11,000	10,084,966
Refunding Certificate of Participation Series 2019-R1	1,510,000	663,413	2,173,413	8,250	2,181,663	1,585,000	587,913	2,172,913	8,250	2,181,163
Refunding Certificate of Participation Series 2020-R1 (Multipl Capital Impr.)	4,680,000	2,128,200	6,808,200	11,000	6,819,200	4,920,000	1,888,200	6,808,200	12,530	6,820,730
49 South Van Ness Project, Series 2019A	4,590,000	9,575,450	14,165,450	10,250	14,175,700	5,525,000	9,345,950	14,870,950	10,250	14,881,200
Animal Care and Control, Series 2020	1,740,000	1,748,100	3,488,100	10,250	3,498,350	1,830,000	1,661,100	3,491,100	10,250	3,501,350
Multiple Capital Improvement Projects, Series 2021A	2,850,000	3,022,650	5,872,650	11,000	5,883,650	2,985,000	2,880,150	5,865,150	11,000	5,876,150
Affordable Housing & Community Facilities Projects Series 2023A	2,740,000	6,289,925	9,029,925	7,500	9,037,425	2,910,000	6,120,425	9,030,425	7,500	9,037,925
Multiple Capl Improv Projects Series 2023B	2,445,000	3,611,788	6,056,788	16,500	6,073,288	2,570,000	3,486,413	6,056,413	16,500	6,072,913
Approved Department of Public Health Facilities (101 Grove)	-	9,722,375	9,722,375	200,000	9,922,375	3,855,000	9,722,375	13,577,375	200,000	13,777,375
Approved HOJ Relocation Improvement Projects	-	-	-	-	-	605,000	760,175	1,365,175	200,000	1,565,175
Approved Affordable Housing and Community Development	305,000	438,550	743,550	200,000	943,550	325,000	855,750	1,180,750	200,000	1,380,750
Approved Critical Repairs (Unissued FY22 & FY23)	1,515,000	1,913,113	3,428,113	200,000	3,628,113	1,615,000	3,727,750	5,342,750	200,000	5,542,750
Approved Economic Recovery Stimulus (Unissued FY22 & FY23)	920,000	1,160,413	2,080,413	200,000	2,280,413	980,000	2,261,025	3,241,025	200,000	3,441,025
Approved Street Repaving Program (FY24)	-	-	-	-	-	995,000	1,258,075	2,253,075	200,000	2,453,075
Approved Critical Repairs & Recession Allowance (FY24)	-	-	-	-	-	785,000	988,488	1,773,488	200,000	1,973,488
Approved HOPE SF COPs	-	-	-	-	-	590,000	281,575	871,575	200,000	1,071,575
Proposed 170 Otis Exit Project	1,060,000	1,340,463	2,400,463	200,000	2,600,463	2,190,000	3,952,488	6,142,488	400,000	6,542,488
[Placeholder] Proposed Critical Repairs & Streets (FY25, \$45M)	-	-	-	-	-	1,360,000	1,714,863	3,074,863	200,000	3,274,863
TOTAL CERTIFICATES OF PARTICIPATION	\$ 38,330,000	\$ 61,611,790	\$ 99,941,790	\$ 1,129,750	\$ 101,071,540	\$ 46,290,000	\$ 72,687,224	\$ 118,977,224	\$ 2,312,280	\$ 121,289,504
LOANS AND LEASES										
San Francisco Marina-West Harbor Loan	\$ 564,508	\$ 893,512	\$ 1,458,020	\$ -	\$ 1,458,020	\$ 592,987	\$ 865,033	\$ 1,458,020	\$ -	\$ 1,458,020
Citywide Emergency Radio Replacement Project	3,589,628	139,244	3,728,872	11,000	3,739,872	3,650,875	77,997	3,728,872	11,000	3,739,872
TOTAL LOANS AND LEASES	\$ 4,154,136	\$ 1,032,756	\$ 5,186,892	\$ 11,000	\$ 5,197,892	\$ 4,243,862	\$ 943,030	\$ 5,186,892	\$ 11,000	\$ 5,197,892
SAN FRANCISCO FINANCE CORP LEASE REVENUE BONDS										
OPEN SPACE FUND (VARIOUS PARK PROJECTS)										
LRB Refunding Open Space Fund Series 2018A	\$ 3,655,000	\$ 805,750	\$ 4,460,750	\$ 68,103	\$ 4,528,853	\$ 3,840,000	\$ 623,000	\$ 4,463,000	\$ 74,145	\$ 4,537,145
MOSCONE CENTER EXPANSION PROJECT										
LR Refunding Bonds Series 2008 -1, 2	\$ 8,200,000	\$ 2,493,044	\$ 10,693,044	\$ 290,413	\$ 10,983,457	\$ 8,600,000	\$ 2,001,764	\$ 10,601,764	\$ 285,994	\$ 10,887,758
LIBRARY PRESERVATION FUND										
LRB Refunding Series 2018B	\$ 1,420,000	\$ 241,200	\$ 1,661,200	\$ 40,150	\$ 1,701,350	\$ 1,475,000	\$ 184,400	\$ 1,659,400	\$ 42,208	\$ 1,701,608
Property Insurance on Existing Debt⁽⁵⁾	\$ -	\$ -	\$ -	\$ 4,192,071	\$ 4,192,071	\$ -	\$ -	\$ -	\$ 3,960,713	\$ 3,960,713
TOTAL OTHER DEBT SERVICE	\$ 55,759,136	\$ 66,184,540	\$ 121,943,676	\$ 5,731,487	\$ 127,675,163	\$ 64,448,862	\$ 76,439,418	\$ 140,888,280	\$ 6,686,340	\$ 147,574,620

(4) A portion or all debt service payment is payable from non-general fund revenue.

(5) 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.

(6) Does not include budgeted optional paydowns for commercial paper on Police Vehicle Acquisition.

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	\$ 4,061,782	\$ 7,669,459	\$ 923	\$ 11,732,164	\$ 4,230,141	\$ 10,568,786	\$ 923	\$ 14,799,850
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	\$ 4,061,782	\$ 7,316,907	\$ 923	\$ 11,379,612	\$ 4,230,141	\$ 10,248,599	\$ 923	\$ 14,479,663
LAGUNA HONDA HOSPITAL ⁽⁷⁾								
COP Refunding Series 2019-R1	\$ 7,025,000	\$ 2,217,250	\$ 8,250	\$ 9,250,500	\$ 7,380,000	\$ 1,866,000	\$ 8,250	\$ 9,254,250
SB 1128 Reimbursement Offset	(7,025,000)	(623,759)	-	(7,648,759)	(7,380,000)	(271,862)	-	(7,651,862)
TOTAL LAGUNA HONDA HOSPITAL	\$ -	\$ 1,593,491	\$ 8,250	\$ 1,601,741	\$ -	\$ 1,594,138	\$ 8,250	\$ 1,602,388
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	\$ 14,180,000	\$ 13,660,451	\$ -	\$ 27,840,451	\$ 14,445,000	\$ 13,381,522	\$ -	\$ 27,826,522
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	\$ 3,129,334	\$ 3,007,711	\$ 10,500	\$ 6,147,545	\$ 3,237,254	\$ 2,893,393	\$ 10,500	\$ 6,141,147

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 GENERAL HOSPITAL								
Capital Lease - Emergency Back-up Generators	\$ 2,183,409	\$ 154,422	\$ 9,500	\$ 2,347,331	\$ 1,137,354	\$ 31,562	\$ 9,500	\$ 1,178,416
TOTAL SAN FRANCISCO GENERAL HOSPITAL	\$ 2,183,409	\$ 154,422	\$ 9,500	\$ 2,347,331	\$ 1,137,354	\$ 31,562	\$ 9,500	\$ 1,178,416
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 Refunding Bonds Series 2019D	18,210,000	281,471	-	18,491,471	19,117,500	281,471	-	19,398,971
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	18,514,250	-	18,514,250	-	18,514,250	-	18,514,250
2019 Airport 2nd Series Revenue Bonds Series 2019F	-	37,673,750	-	37,673,750	-	37,673,750	-	37,673,750
2019 Airport 2nd Series Revenue Bonds Series 2019G	-	5,346,250	-	5,346,250	-	5,346,250	-	5,346,250
2019 Airport 2nd Series Revenue Bonds Series 2019H	1,535,833	213,687	-	1,749,520	1,570,833	181,808	-	1,752,641
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019I	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 (BDFP)	-	-	-	-	-	919,713	-	919,713
WIFIA Construction Period Loan Servicing Fee (BDFP)	-	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⁾	\$ -	\$ -	\$ 2,345,239	\$ 2,345,239	\$ -	\$ -	\$ 2,710,097	\$ 2,710,097
TOTAL PUBLIC SERVICE ENTERPRISES	\$ 385,484,468	\$ 770,731,117	\$ 2,382,989	\$ 1,158,598,574	\$ 439,505,413	\$ 861,280,274	\$ 2,747,847	\$ 1,303,533,534
TOTAL GENERAL FUND & PUBLIC SERVICE ENTERPRISES	\$ 441,243,604	\$ 836,915,657	\$ 8,114,476	\$ 1,286,273,737	\$ 503,954,275	\$ 937,719,692	\$ 9,434,187	\$ 1,451,108,154

(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 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.

1 Note: Additions are single-underline italics Times New Roman;
2 deletions are ~~strikethrough italics Times New Roman~~.
3 Board amendment additions are double underlined.
4 Board amendment deletions are ~~strikethrough normal~~.

5
6 BE IT ORDAINED BY THE PEOPLE OF THE CITY AND COUNTY OF SAN FRANCISCO.

7
8 **SECTION 3. General Authority.**

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

11
12 **SECTION 3.1 Two-Year Budget.**

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

20
21 **SECTION 4. Interim Budget Provisions.**

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

1 During the period of the interim Annual Appropriation Ordinance and interim Annual Salary
2 Ordinance, no transfer of funds within a department shall be permitted without approval of the
3 Controller, Mayor's Budget Director and the Chair of the Budget and Finance Committee.

4
5 When the Budget and Finance Committee or Budget and Appropriations Committee reserves
6 selected expenditure items pending receipt of additional information from departments, upon
7 receipt of the required information to the satisfaction of that committee, the Controller may
8 release the previously reserved funds with no further action required by the Board of
9 Supervisors.

10
11 If the Budget and Finance Committee or Budget and Appropriations Committee recommends
12 a budget that increases funding that was deleted in the Mayor's Budget, the Controller shall
13 have the authority to continue to pay these expenses until final enactment of the budget.

14 **SECTION 4.1 Interim Budget – Positions.**

15 No new position may be filled in the interim period with the exception of those positions which
16 in the discretion of the Controller are critical for the operation of existing programs or for
17 projects previously approved by the Board of Supervisors or are required for emergency
18 operations or where such positions would result in a net increase in revenues or where such
19 positions are required to comply with law. New positions shall be defined as those positions
20 that are enumerated in the Mayor's budget for the current fiscal year but were not enumerated
21 in the appropriation and salary ordinances for the prior fiscal year, as amended, through June
22 30 of the prior fiscal year. In the event the Mayor has approved the
23 reclassification of a position in the department's budget for the current fiscal year, the
24 Controller shall process a temporary or "tx" requisition at the request of the department and
25

1 subject to approval of the Human Resources Director. Such action will allow for the continued
2 employment of the incumbent in their former position pending action on the proposed
3 reclassifications.

4
5 If the Budget and Finance Committee or Budget and Appropriations Committee of the Board
6 of Supervisors recommends a budget that reinstates positions that were deleted in the
7 Mayor's Budget, the Controller and the Human Resources Director shall have the authority to
8 continue to employ and pay the salaries of the reinstated positions until final enactment of the
9 budget.

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

11
12 Where revenues for any fund or department are herein provided by transfer from any other
13 fund or department, or where a duty or a performance has been transferred from one
14 department to another, the Controller is authorized and directed to make the related transfer
15 of funds, provided further, that where revenues for any fund or department are herein provided
16 by transfer from any other fund or department in consideration of departmental services to be
17 rendered, in no event shall such transfer of revenue be made in excess of the actual cost of
18 such service.

19
20 Where a duty or performance has been transferred from one department to another or
21 departmental reorganization is effected as provided in the Charter, in addition to any required
22 transfer of funds, the Controller and Human Resources Director are authorized to make any
23 personnel transfers or reassignments between the affected departments and
24 appointing officers at a mutually convenient time, not to exceed 100 days from the effective
25 date of the ordinance or Mayoral memorandum transferring the duty or function. The

1 Controller, the Human Resources Director and Clerk of the Board of Supervisors, with
2 assistance of the City Attorney, are hereby authorized and directed to make such changes as
3 may be necessary to conform all applicable ordinances to reflect said reorganization, transfer
4 of duty or performance between departments.

5
6 **SECTION 5.1 Agencies Organized under One Department.**

7 Where one or more offices or agencies are organized under a single appointing officer or
8 department head, the component units may continue to be shown as separate agencies for
9 budgeting and accounting purposes to facilitate reporting. However, the entity shall be
10 considered a single department for purposes of employee assignment and seniority, position
11 transfers, and transfers of monies among funds within the department, and reappropriation of
12 funds.

13
14 **SECTION 5.2 Continuing Funds Appropriated.**

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

18
19 **SECTION 5.3 Multi-Year Revenues.**

20 In connection with money received in one fiscal year for departmental services to be
21 performed in a subsequent year, the Controller is authorized to establish an account for
22 depositing revenues that are applicable to the ensuing fiscal year, said revenue shall be
23 carried forward and become a part of the funds available for appropriation in said ensuing
24 fiscal year.

1 **SECTION 5.4 Contracting Funds.**

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

5
6 (a) That portion of the money received that under the terms of the contract inures to the
7 City shall be deposited to the credit of the appropriate fund.

8
9 (b) That portion of the money received that under the terms of the contracts is to be paid
10 to the contractor shall be deposited in special accounts and is hereby appropriated for said
11 purposes.

12
13 **SECTION 5.5 Real Estate Services.**

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

17
18 Moneys received from lessees, tenants or operators of City-owned property for the specific
19 purpose of real estate services relative to such leases or operating agreements are hereby
20 appropriated to the extent necessary to provide such services.

21
22 **SECTION 5.6 Collection Services.**

23 In any contracts for the collection of unpaid bills for services rendered to clients, patients or
24 both by the Department of Public Health in which said unpaid bills have not become
25 delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is

1 hereby authorized to adjust the estimated revenues and expenditures of the various divisions
2 and institutions of the Department of Public Health to record such recoveries. Any percentage
3 of the amounts, not to exceed 25 percent, recovered from such unpaid bills by a contractor is
4 hereby appropriated to pay the costs of said contract. The Controller is authorized and is
5 hereby directed to establish appropriate accounts to record total collections and contract
6 payments relating to such unpaid bills.

7
8 **SECTION 5.7 Contract Amounts Based on Savings.**

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

14
15 **SECTION 6. Bond Interest and Redemption.**

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

23
24 Issuance, legal and financial advisory service costs, including the reimbursement of
25 departmental services in connection therewith, for debt instruments issued by the City, to the

1 extent approved by the Board of Supervisors in authorizing the debt, may be
2 paid from the proceeds of such debt and are hereby appropriated for said purposes.

3
4 To the extent bond rating fees are incurred and payable prior to the issuance of Board of
5 Supervisors authorized Certificates of Participation due to unexpected changes in market
6 conditions causing a delay in issuance, such fees may be paid from funds appropriated for
7 annual Certificates of Participation debt service that exceed the actual requirements for bond
8 interest and redemption.

9
10 **SECTION 7. Allotment Controls.**

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

22
23 The Controller in issuing payments or in certifying contracts, purchase orders or other
24 encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted
25 portions of appropriation items to be available for encumbrance or expenditure and shall not

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

9
10 Allotments, liabilities incurred and expenditures made under expenditure appropriations
11 herein enumerated shall in no case exceed the amount of each such appropriation, unless
12 the same shall have been increased by transfers or supplemental appropriations made in the
13 manner provided by Section 9.105 of the Charter.

14 **SECTION 7.1 Prior Year Encumbrances.**

15 The Controller is hereby authorized to establish reserves for the purpose of providing funds
16 for adjustments in connection with liquidation of encumbrances and other obligations of prior
17 years.
18

19 **SECTION 7.2 Equipment Purchases.**

20 Funds for the purchase of items of equipment having a significant value of under \$20,000 and
21 a useful life of three years and over shall only be purchased from appropriations specifically
22 provided for equipment or lease-purchased equipment, including equipment from capital
23 projects. Departments may purchase additional or replacement equipment from previous
24 equipment or lease-purchase appropriations, or from citywide equipment and other non-
25

1 salary appropriations, with approval of the Mayor's Office and the Controller.

2
3 Where appropriations are made herein for the purpose of replacing automotive and other
4 equipment, the equipment replaced shall be surrendered to the General Services Agency and
5 shall be withdrawn from service on or before delivery to departments of the new automotive
6 equipment. When the replaced equipment is sold, in lieu of being traded-in, the proceeds shall
7 be deposited to a revenue account of the related fund. Provided, however,
8 that so much of said proceeds as may be required to affect the purchase of the new equipment
9 is hereby appropriated for the purpose. Funds herein appropriated for automotive equipment
10 shall not be used to buy a replacement of any automobile superior in class to the one being
11 replaced unless it has been specifically authorized by original appropriation ordinance.

12
13 Appropriations of equipment from current funds shall be construed to be annual
14 appropriations and unencumbered balances shall lapse at the close of the fiscal year.

15
16 **SECTION 7.3 Enterprise Deficits.**

17 Funds appropriated herein to meet estimated enterprise deficits shall be made available to
18 each such enterprise only to the extent that an actual deficit shall exist and not to exceed the
19 amount herein provided. Any amount not required for the purpose of meeting an enterprise
20 fund deficit shall be transferred back to the General Fund at the end of each fiscal year unless
21 otherwise appropriated by ordinance.

22
23 **SECTION 7.4 Public Utilities Commission Debt Service.**

24 The San Francisco Public Utilities Commission shall, in coordination with the Controller's
25 Office, record and report the use of debt service appropriations in their respective debt

1 service funds consistent with the Schedule of Bond Redemption and Interest Statement
2 included herein and as required pursuant to Governmental Accounting Standards Board
3 (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules,
4 requirements and practices. The Controller is hereby authorized to make all associated net-
5 zero appropriation transfers to ensure compliant financial reporting.

6 7 **SECTION 8. Expenditure Estimates.**

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

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

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

21 22 **SECTION 8.2 State and Federal Funding Restorations.**

23 If additional State or Federal funds are allocated to the City to backfill State reductions, the
24 Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls

1
2 Upon receiving Controller estimates of revenue shortfalls that exceed the value of the General
3 Reserve and any other allowances for revenue shortfalls in the adopted City budget, the
4 Mayor shall inform the Board of Supervisors of actions to address this shortfall. The Board of
5 Supervisors may adopt an ordinance to reflect the Mayor's proposal or alternative proposals
6 in order to balance the budget.

SECTION 9. Interdepartmental Services.

7
8
9 The Controller is hereby authorized and directed to prescribe the method to be used in making
10 payments for interdepartmental services in accordance with the provisions of Section 3.105
11 of the Charter, and to provide for the establishment of interdepartmental reserves which may
12 be required to pay for future obligations which result from current
13 performances. Whenever in the judgment of the Controller, the amounts which have been set
14 aside for such purposes are no longer required or are in excess of the amount which is then
15 currently estimated to be required, the Controller shall transfer the amount no longer required
16 to the fund balance of the particular fund of which the reserve is a part. Provided further that
17 no expenditure shall be made for personnel services, rent, equipment and capital outlay
18 purposes from any interdepartmental reserve or work order fund without specific appropriation
19 by the Board of Supervisors.

20
21 The amount detailed in departmental budgets for services of other City departments cannot
22 be transferred to other spending categories without prior agreement from both the requesting
23 and performing departments.

24
25 The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may

1 adjust charges or fees for services that may be authorized by the Board of Supervisors for
2 the administration of the Technology Marketplace. Such fees are hereby appropriated for that
3 purpose.

4
5 **SECTION 10. Positions in the City Service.**

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

8
9 Funds provided herein for salaries or wages may, with the approval of the Controller, be used
10 to provide for temporary employment when it becomes necessary to replace the occupant of
11 a position while on extended leave without pay, or for the temporary filling of a vacancy in a
12 budgeted position. The Controller is authorized to approve the use of existing
13 salary appropriations within departments to fund permanent appointments of up to six months
14 to backfill anticipated vacancies to ensure implementation of successful succession plans and
15 to facilitate the transfer of mission critical knowledge. The Controller shall provide a report to
16 the Board of Supervisors every six months enumerating permanent positions created under
17 this authority.

18
19 Appointments to seasonal or temporary positions shall not exceed the term for which the
20 Controller has certified the availability of funds.

21
22 The Controller shall be immediately notified of a vacancy occurring in any position.

23
24 **SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.**

25 Funds for personnel services may be transferred from any legally available source on the

1 recommendation of the department head and approval by the City Administrator, Board or
2 Commission, for departments under their respective jurisdiction, and on authorization of the
3 Controller with the prior approval of the Human Resources Director for:

4
5 (a) Lump sum payments to officers, employees, police officers and fire fighters other than
6 elective officers and members of boards and commissions upon death or retirement or
7 separation caused by industrial accident for accumulated sick leave benefits in accordance
8 with Civil Service Commission rules.

9
10 (b) Payment of the supervisory differential adjustment, out of class pay or other negotiated
11 premium to employees who qualify for such adjustment provided that the transfer of funds
12 must be made from funds currently available in departmental personnel service
13 appropriations.

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

16
17 (d) The Controller is hereby authorized to adjust salary appropriations for positions
18 administratively reclassified or temporarily exchanged by the Human Resources Director
19 provided that the reclassified position and the former position are in the same functional area.

20
21 (e) Positions may be substituted or exchanged between the various salary appropriations
22 or position classifications when approved by the Human Resources Director as long as said
23 transfers do not increase total departmental personnel service appropriations.

24
25 (f) The Controller is hereby authorized and directed upon the request of a department

1 head and the approval by the Mayor's Office to transfer from any legally available funds
2 amounts needed to fund legally mandated salaries, fringe benefits and other costs of City
3 employees. Such funds are hereby appropriated for the purpose set forth herein.

4
5 (g) The Controller is hereby authorized to transfer any legally available funds to adjust
6 salary and fringe benefit appropriations as required under reclassifications recommended by
7 the Human Resources Director and approved by the Board of Supervisors in implementing
8 the Management Compensation and Classification Plan.

9
10 Amounts transferred shall not exceed the actual amount required including the cost to the
11 City of mandatory fringe benefits.

12
13 (h) Pursuant to California Labor Code Section 4850.4, the Controller is authorized to make
14 advance payments from departments' salary accounts to employees participating in CalPERS
15 who apply for disability retirement. Repayment of these advanced disability retirement
16 payments from CalPERS and from employees are hereby appropriated to the departments'
17 salary account.

18
19 (i) For purposes of defining terms in Administrative Code Section 3.18, the Controller is
20 authorized to process transfers where such transfers are required to administer the budget
21 through the following certification process: In cases where expenditures are reduced at the
22 level of appropriation control during the Board of Supervisors phase of the budget process,
23 the Chair of the Budget and Finance Committee, on recommendation of the Controller, may
24 certify that such a reduction does not reflect a deliberate policy reduction adopted by the
25 Board. The Mayor's Budget Director may similarly provide such a certification regarding
reductions during the Mayor's phase of the budget process.

1 **SECTION 10.2 Professional Services Contracts.**

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

7
8 **SECTION 10.3 Surety Bond Fund Administration.**

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

13
14 **SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).**

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

24

25

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

5
6 The Controller is authorized and directed to transfer from reserves or any legally available
7 funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of
8 Understanding or arbitration awards or Board of Supervisors approved employee and retiree
9 health and dental rates. The Controller's Office shall report to the Budget and Finance
10 Committee or Budget and Appropriations Committee on the status of the Salary and Benefits
11 Reserve, including amounts transferred to individual City departments and remaining Reserve
12 balances, as part of the Controller's Six and Nine Month Budget Status Reports.

13
14 **SECTION 10.5 MOUs to be Reflected in Department Budgets.**

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

21
22 **SECTION 10.6 Funding Memoranda of Understanding (MOUs).**

23 Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of
24 Understanding with recognized employee organizations or an arbitration award has become
25 effective, and said memoranda or award contains provisions requiring the expenditure of

1 funds, the Controller, on the recommendation of the Human Resources Director, shall reserve
2 sufficient funds to comply with such provisions and such funds are hereby appropriated for
3 such purposes. The Controller is hereby authorized to make such transfers from funds hereby
4 reserved or legally available as may be required to make funds available to departments to
5 carry out the purposes required by the Memoranda of Understanding or
6 arbitration award.

7 **SECTION 10.7 Fringe Benefit Rate Adjustments.**

8 Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect
9 revised amounts required to support adopted or required contribution rates. The Controller is
10 authorized and is hereby directed to transfer between departmental appropriations and the
11 General Reserve or other unappropriated balance of funds any amounts resulting from
12 adopted or required contribution rates and such amounts are hereby appropriated to said
13 accounts.
14

15
16 When the Controller determines that prepayment of the employer share of pension
17 contributions is likely to be fiscally advantageous, the Controller is authorized to adjust
18 appropriations and transfers in order to make and reconcile such prepayments.

19 **SECTION 10.8 Police Department Uniformed Positions.**

20 Positions in the Police Department for each of the various ranks that are filled based on the
21 educational attainment of individual officers may be filled interchangeably at any level within
22 the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The Controller and
23 Human Resources Director are hereby authorized to adjust payrolls, salary ordinances and
24 other documents, where necessary, to reflect the current status of individual employees;
25

1 provided however, that nothing in this section shall authorize an increase in the total number
2 of positions allocated to any one rank or to the Police Department.

3
4 **SECTION 10.9 Holidays, Special Provisions.**

5 Whenever the Mayor formally declares that any day is a holiday for City employees under the
6 terms of a Memorandum of Understanding, the Controller, with the approval of the Mayor's
7 Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of
8 said holiday from any legally available funds.

9
10 **SECTION 10.10 Litigation Reserve, Payments.**

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

17
18 Amounts required to pay settlements of claims or litigation involving the Public Utilities
19 Commission are hereby appropriated from the Public Utilities Commission Wastewater
20 Enterprise fund balance or the Public Utilities Commission Water Enterprise fund balance, as
21 appropriate, for the purpose of paying such settlements following final approval of those
22 settlements by resolution or ordinance.

23
24 **SECTION 10.11 Changes in Health Services Eligibility.**

25 Should the Board of Supervisors amend Administrative Code Section 16.700 to change the

1 eligibility in the City's Health Service System, the Controller is authorized and directed to
2 transfer from any legally available funds or the Salary and Fringe Reserve for the amount
3 necessary to provide health benefit coverage not already reflected in the departmental
4 budgets.

5
6 **Section 10.12 Workers' Compensation Alternative Dispute Resolution Program**

7 Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter
8 Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management
9 Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco
10 Police Officers Association, respectively. These Agreements require the City to allocate an
11 amount equal to 50% of the ADR program estimated net savings, as determined by actuarial
12 report, for the benefit of active employees. The Controller is authorized and directed to
13 transfer from any legally available funds the amount necessary to make the required
14 allocations. This provision will terminate if the parties agree to terminate the Agreements.

15
16 **SECTION 11. Funds Received for Special Purposes, Trust Funds.**

17 The Controller is hereby authorized and directed to continue the existing special and trust
18 funds, revolving funds, and reserves and the receipts in and expenditures from each such
19 fund are hereby appropriated in accordance with law and the conditions under which each
20 such fund was established.

21
22 The Controller is hereby authorized and directed to set up additional special and trust funds
23 and reserves as may be created either by additional grants and bequests or under other
24 conditions, and the receipts in each fund are hereby appropriated in accordance with law for
25 the purposes and subject to the conditions under which each such fund was established.

1 **SECTION 11.1 Special and Trust Funds Appropriated; Approval of Certain Grant**
2 **Agreements under Charter Section 9.118**

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

10
11 Recurring grant funds which are detailed in departmental budget submissions and approved
12 by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met
13 the requirements of Administrative Code Section 10.170 for the approval to apply for, receive
14 and expend said funds and shall be construed to be funds received for a specific purpose as
15 set forth in this section. Where the amount of a recurring grant that is detailed in a department
16 budget submission exceeds \$1 million or the duration exceeds ten years, the grant agreement
17 shall be deemed approved by the Board of Supervisors under Charter Section 9.118.
18 Positions specifically approved by granting agencies in said grant awards may be filled as
19 though said positions were included in the annual budget and Annual Salary Ordinance,
20 provided however that the tenure of such positions shall be contingent on the continued
21 receipt of said grant funds. Individual grants may be adjusted by the Controller to reflect actual
22 awards made if granting agencies increase or decrease the grant award amounts estimated
23 in budget submissions.

24
25 The expenditures necessary from said funds or said accounts as created herein, in order to

1 carry out the purpose for which said moneys or orders have been received or for which said
2 accounts are being maintained, shall be approved by the Controller and said expenditures
3 are hereby appropriated in accordance with the terms and conditions under which said
4 moneys or orders have been received by the City, and in accordance with the conditions
5 under which said funds are maintained.

6
7 The Controller is authorized to adjust transfers to the San Francisco Capital Planning Fund,
8 established by Administrative Code Section 10.100-286, to account for final capital project
9 planning expenditures reimbursed from approved sale of bonds and other long term financing
10 instruments.

11
12 **SECTION 11.2 Insurance Recoveries.**

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

16
17 **SECTION 11.3 Bond Premiums.**

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

20
21 **SECTION 11.4 Ballot Arguments.**

22 Receipts in and expenditures for payment for the printing of ballot arguments, are hereby
23 appropriated.

1 **SECTION 11.5 Tenant Overtime.**

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

8
9 **SECTION 11.6 Refunds.**

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

19
20 **SECTION 11.7 Arbitrage.**

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

1 If bond indentures or fiscal agent agreements require interest earnings to be used to offset
2 annual lease financing payments, the Controller is authorized to make payments to the IRS
3 from annual budget appropriations for lease payments based on expected savings amounts.

4
5 **SECTION 11.8 Damage Recoveries and Restitution.**

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

12
13 Moneys received as restitution in a criminal proceeding to reimburse the City for losses
14 caused by an employee or third party are appropriated to the departments that incurred the
15 losses.

16
17 **SECTION 11.9 Purchasing Damage Recoveries.**

18 That portion of funds received pursuant to the provisions of Administrative Code Section
19 21.33 - failure to deliver article contracted for - as may be needed to affect the required
20 procurement are hereby appropriated for that purpose and the balance, if any, shall be
21 credited the related fund.

22
23 **SECTION 11.10 Off-Street Parking Guarantees.**

24 Whenever the Board of Supervisors has authorized the execution of agreements with
25 corporations for the construction of off-street parking and other facilities under which the City

1 guarantees the payment of the corporations' debt service or other payments for operation of
2 the facility, it shall be incumbent upon the Controller to reserve from parking meter or other
3 designated revenues sufficient funds to provide for such guarantees. The Controller is hereby
4 authorized to make payments as previously guaranteed to the extent necessary and the
5 reserves approved in each Annual Appropriation Ordinance are hereby appropriated for the
6 purpose. The Controller shall notify the Board of Supervisors annually of any payments made
7 pursuant to this Section.

8
9 **SECTION 11.11 Hotel Tax – Special Situations.**

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

14
15 **SECTION 11.12 Local Transportation Agency Fund.**

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

17
18 **SECTION 11.13 Insurance.**

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

22
23 **SECTION 11.14 Grants to Departments of Disability and Aging Services, Child Support**
24 **Services, Homelessness and Supportive Housing, and Children, Youth and their**
25 **Families**

1 The Department of Disability and Aging Services and the Department of Child Support
2 Services are authorized to receive and expend available federal and state contributions and
3 grant awards for their target populations. The Controller is hereby authorized and directed to
4 make the appropriate entries to reflect the receipt and expenditure of said grant award funds
5 and contributions. The Department of Homelessness and Supportive Housing is authorized
6 to apply surpluses among subgrants within master HUD grants to shortfalls in other subgrants.
7 The Department of Children, Youth and Their Families is authorized to receive and expend
8 funds in instances where funds from grants appropriated herein are not fixed and exceed the
9 estimates contained in the budget.

10
11 **SECTION 11.15 FEMA, OES, Other Reimbursements.**

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

20
21 Whenever the City is required to designate agents authorized to obtain state
22 and federal disaster and emergency assistance funding, the Mayor and Board of
23 Supervisors designate the Executive Director of the Department of Emergency
24 Management, the Controller, and the Deputy Controller to be the agents authorized to
25 execute agreements for and on behalf of the City, for disaster

1 and emergency assistance funding from State and Federal agencies, for all open and future
2 disasters.

3
4 Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously
5 identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and
6 programs. Give2SF-COVID-19 donation balances and uses of funds shall be included in the

7
8 San Francisco Disaster and Emergency Response and Recovery Fund annual report to the
9 Board of Supervisors, pursuant to Administrative Code Sec. 10-100-100(d).

10
11 **SECTION 11.16 Interest on Grant Funds.**

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

16
17 **SECTION 11.17 Treasurer – Banking Agreements.**

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

22
23 The Treasurer may offset banking charges that benefit all participants of the investment pool
24 against interest earned by the pool. The Treasurer shall allocate other bank charges and
25 credit card processing to departments or pool participants that benefit from those services.

1 The Controller may transfer funds appropriated in the budget to General Fund departments
2 as necessary to support allocated charges.

3
4 **SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).**

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

9
10 **SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.**

11 The Controller is hereby authorized to make adjustments to departmental budgets as part of
12 the year-end closing process to conform amounts to the Charter provisions and generally
13 accepted principles of financial statement presentation, and to implement new accounting
14 standards issued by the Governmental Accounting Standards Board and other changes in
15 generally accepted accounting principles.

16
17 **SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.**

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

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

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

6
7 Said funds shall be allocated to support public safety department budgets, but not specific
8 appropriation accounts, and shall be deemed to be expended at a rate of 75% of eligible
9 departmental expenditures up to the full amount received. The Controller is hereby directed
10 to establish procedures to comply with state reporting requirements.

11
12 **SECTION 11.22 Health Care Security Ordinance Agency Fund.**

13 Irrevocable health care expenditures made to the City by employers on behalf of their
14 employees pursuant to the provisions of Labor & Employment Code Articles 21 and 121, the
15 Health Care Security Ordinance and the Health Care Accountability Ordinance are
16 maintained in the Health Care Security Ordinance Fund, an agency fund maintained by the
17 City for the benefit of City Option account holders. Interest earnings in the fund are hereby
18 appropriated for the administrative costs incurred to manage participant accounts.

19
20 **SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.**

21 Loan repayments, proceeds of property sales in cases of defaulted loans, and interest
22 earnings in special revenue funds designated for affordable housing are hereby appropriated
23 for affordable housing program expenditures, including payments from loans made by the
24 former San Francisco Redevelopment Agency and transferred to the Mayor's Office of
25 Housing and Community Development, the designated the housing successor agency.

1 Expenditures shall be subject to the conditions under which each such fund was established.

2
3 **SECTION 11.24 Development Agreement Implementation Costs.**

4 The Controller is hereby authorized to appropriate reimbursements of City costs incurred to
5 implement development agreements approved by the Board of Supervisors, including but not
6 limited to City staff time, consultant services and associated overhead costs to conduct plan
7 review, inspection, and contract monitoring, and to draft, negotiate, and administer such
8 agreements. This provision does not apply to development impact fees or other payments
9 approved in a development agreement, which shall be appropriated by the Board of
10 Supervisors.

11
12 **SECTION 11.25 Housing Trust Fund.**

13 The Controller is hereby authorized to adjust appropriations as necessary to implement the
14 movement of Housing Trust Fund revenues and expenditures from the General Fund to a
15 special revenue fund.

16
17 The Controller shall account for appropriation of \$17,600,000 for eligible affordable housing
18 projects in fiscal year 2021-22 as an advance of future year Housing Trust Fund allocations,
19 and shall credit such advance against required appropriations to that fund for a period of five
20 years, beginning in fiscal year 2023-24, in an annual amount of \$3,520,000.

21
22 **SECTION 11.26 Refuse Rate Order Changes.**

23 The Controller is authorized to adjust appropriations from the Solid Waste Impound Account
24 to reconcile with the final adopted refuse rate order established by the Refuse Rate Board,
25 provided that such adjustments shall not result in a total increase in appropriations from the

1 fund.

2
3 **SECTION 12. Special Situations.**

4
5 **SECTION 12.1 Revolving Funds.**

6 Surplus funds remaining in departmental appropriations may be transferred to fund increases
7 in revolving funds up to the amount authorized by the Board of Supervisors by ordinance.

8
9 **SECTION 12.2 Interest Allocations.**

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

14
15 **SECTION 12.3 Property Tax.**

16 Consistent with the State Teeter Plan requirements, the Board of Supervisors elects to
17 continue the alternative method of distribution of tax levies and collections in accordance with
18 Revenue and Taxation Code Section 4701. The Board of Supervisors directs the Controller
19 to maintain the Teeter Tax Losses Reserve Fund at an amount not less than 1% of the total
20 of all taxes and assessments levied on the secured roll for that year for participating entities
21 in the county as provided by Revenue and Taxation Code Section
22 4703. The Board of Supervisors authorizes the Controller to make timely property tax
23 distributions to the Office of Community Investment and Infrastructure, the Treasure Island
24 Development Authority, and City Infrastructure Financing Districts as approved by the Board
25 of Supervisors through the budget, through development pass-through contracts, through tax

1 increment allocation pledge agreements and ordinances, and as mandated by State law.

2
3 The Controller is authorized to adjust the budget to conform to assumptions in final approved
4 property tax rates and to make debt service payments for approved general obligation bonds
5 accordingly.

6
7 The Controller is authorized and directed to recover costs from the levy, collection and
8 administration of property taxes. The tax rate for the City's General Obligation Bond Fund,
9 approved annually by resolution of the Board of Supervisors, includes a collection fee of
10 0.25% of the fund collected for the purpose of the General Obligation Bond debt service. An
11 amount sufficient to pay this fee is hereby appropriated within the General Obligation Bond
12 Fund and the Controller is hereby authorized to pay this fee into the General Fund from the
13 General Obligation Bond Fund.

14
15 **SECTION 12.4 New Project Reserves.**

16 Where this Board has set aside a portion of the General Reserve for a new project or program
17 approved by a supplemental appropriation, any funds not required for the approved
18 supplemental appropriation shall be returned to the General Fund General Reserve by the
19 Controller. The Controller is authorized to allocate project budgets appropriated in citywide
20 accounts to the department where the expense will be incurred.

21
22 **SECTION 12.5 Aid Payments.**

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

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

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

9
10 **SECTION 12.7 Municipal Transportation Agency.**

11 Consistent with the provisions of Article VIII A of the Charter, the Controller is authorized to
12 make such transfers and reclassification of accounts necessary to properly reflect the
13 provision of central services to the Municipal Transportation Agency in the books and
14 accounts of the City. No change can increase or decrease the overall level of the City's
15 budget.

16
17 **SECTION 12.8 Treasure Island Authority.**

18 Should the Treasure Island property be conveyed and deed transferred from the Federal
19 Government, the Controller is hereby authorized to make budgetary adjustments necessary
20 to ensure that there is no General Fund impact from this conveyance, and that expenditures
21 of special assessment revenues conform to governmental accounting standards and
22 requirements of the special assessment as adopted by voters and approved by the Board of
23 Supervisors.

24

25

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

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

4
5 To limit Hetch Hetchy's risk from adverse market conditions in the future years of the contract,
6 the Controller is authorized to establish a power stabilization account that reserves any
7 excess revenues from power sales in the early years of the contract. These funds may be
8 used to offset potential losses in the later years of the contract. The balance in this fund may
9 be reviewed and adjusted annually.

10
11 The power purchase amount reflected in the Public Utility Commission's expenditure budget
12 is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase
13 appropriations may be increased by the Controller to reflect the pass through costs of power
14 purchased for resale under long-term fixed contracts previously approved by the Board of
15 Supervisors.

16
17 **SECTION 12.10 Closure of Special Funds, Projects, and Accounts**

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

24
25 This budget ordinance appropriates fund balance from active project closeouts in continuing

1 funds as follows: \$99.6 million in the General Fund, \$77.4 million in the Homelessness
2 Gross Receipts Tax Fund, \$6.6 million in the Our City, Our Home Prop C Advance Fund,
3 \$10.7 million in the Building Inspection Fund, \$3.5 million in the Building
4 Inspection Repair and Demolition Fund, \$4.2 million in the Zuckerberg San Francisco
5 General hospital enterprise fund, \$2.6 million in the Cable TV Access Fund, and \$2.4 million
6 in the Assessor's State Authorized Special Revenue Fund. The Controller is directed to
7 deappropriate projects up to this amount to realize the fund balance.

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

9
10 The Controller is authorized to increase or reduce budgetary appropriations as required by
11 the Charter for baseline allocations to align allocations to the amounts required by formula
12 based on actual revenues received during the fiscal year. Departments must obtain Board of
13 Supervisors' approval prior to any expenditure supported by increasing baseline allocations
14 as required under the Charter and the Municipal Code.

15 **SECTION 12.12 Parking Tax Allocation.**

16
17 The Controller is authorized to increase or decrease final budgetary allocation of parking tax
18 in-lieu transfers to reflect actual collections to the Municipal Transportation Agency. The
19 Municipal Transportation Agency must obtain Board of Supervisors' approval prior to any
20 expenditure supported by allocations that accrue to the Agency that are greater than those
21 already appropriated in the Annual Appropriation Ordinance.

22 **SECTION 12.13 Former Redevelopment Agency Funds.**

23 Pursuant to Board of Supervisors Ordinance 215-12, the Successor Agency to the San
24 Francisco Redevelopment Agency (also known as the Office of Community Investment and
25

1 Infrastructure, or OCII) is a separate legal entity from the City and its budget is subject to
2 separate approval by resolution of the Board of Supervisors. The Controller is authorized to
3 transfer funds and appropriation authority between and within accounts related to former San
4 Francisco Redevelopment Agency (SFRA) fund balances to serve the accounting
5 requirements of the OCII, the Port, the Mayor's Office of Housing and the City Administrator's
6 office and to comply with State requirements and applicable bond covenants.

7
8 The Purchaser is authorized to allow the OCII and departments to follow applicable
9 contracting and purchasing procedures of the former SFRA and waive inconsistent provisions
10 of the San Francisco Administrative Code when managing contracts and purchasing
11 transactions related to programs formerly administered by the SFRA.

12
13 If during the course of the budget period, the OCII requests departments to provide additional
14 services beyond budgeted amounts and the Controller determines that the Successor Agency
15 has sufficient additional funds available to reimburse departments for such additional
16 services, the departmental expenditure authority to provide such services is hereby
17 appropriated.

18
19 When 100% of property tax increment revenues for a redevelopment project area are pledged
20 based on an agreement that constitutes an enforceable obligation, the Controller will increase
21 or decrease appropriations to match actual revenues realized for the project area.

22
23 The Mayor's Office of Housing and Community Development is authorized to act as the fiscal
24 agent for the Public Initiatives Development Corporation (PIDC) and receive and disburse
25 PIDC funds as authorized by the PIDC bylaws and the PIDC Board of Directors.

1 **SECTION 12.14 CleanPowerSF.**

2 CleanPowerSF customer payments and all other associated revenues deposited in the
3 CleanPowerSF special revenue fund are hereby appropriated in the amounts actually
4 received by the City in each fiscal year. The Controller is authorized to disburse the revenues
5 appropriated by this section as well as those appropriated yet unspent from prior fiscal years
6 to pay power purchase obligations and other operating costs as provided in the program plans
7 and annual budgets, as approved by the Board of Supervisors for the purposes authorized
8 therein.

9
10 **SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures**

11 Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors
12 authorizes the Treasurer to transfer to the General Fund without publication of a notice in a
13 newspaper the following amounts that remain unclaimed in the treasury of the City or in the
14 official custody of an officer of the City for a period of at least one year: (1) any individual
15 items of less than \$15; and (2) any individual items of \$5,000 or less if the depositor's name
16 is unknown. The Treasurer shall notify the Controller of transfers performed using this
17 authorization.

18
19 **SECTION 14. Departments.**

20 The term department as used in this ordinance shall mean department, bureau, office, utility,
21 agency, board or commission, as the case may be. The term department head as used herein
22 shall be the chief executive duly appointed and acting as provided in the Charter. When one
23 or more departments are reorganized or consolidated, the former entities may be displayed
24 as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

25

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

10
11 (b) There shall be a General Services Agency, headed by the City Administrator, including
12 the Department of Public Works, the Department of Telecommunication and Information
13 Services, and the Department of Administrative Services. The City Administrator shall be
14 considered one entity for budget purposes and for disbursement of funds.

15
16 (c) There shall be a Human Services Agency, which shall be considered one entity for
17 budget purposes and for disbursement of funds. Within the Human Services Agency shall be
18 two departments: (1) the Department of Human Services, under the Human Services
19 Commission, and (2) the Department of Disability and Aging Services ("DAAS"), under the
20 Disability and Aging Services Commission, includes Adult Protective Services, the Public
21 Administrator/Public Guardian, the Mental Health Conservator, the Department of Disability
22 and Aging Services, the County Veterans' Service Officer, and the In-Home Supportive
23 Services Program. This budgetary structure does not affect the legal status or structure of the
24 two departments. The Human Resources Director and the Controller are authorized to
25 transfer employees, positions, and funding in order to effectuate the transfer of the program

1 from one department to the other. The consolidated agency will be recognized for purposes
2 of determining employee seniority, position transfers, budgetary authority and transfers or
3 reappropriation of funds.

4
5 The departments within the Human Services Agency shall coordinate with each other and
6 with the Disability and Aging Services Commission to improve delivery of services, increase
7 administrative efficiencies and eliminate duplication of efforts. To this end, they may share
8 staff and facilities. This coordination is not intended to diminish the authority of the Disability
9 and Aging Services Commission over matters under the jurisdiction of the Commission.

10
11 The Director of the Aging and Adult Services Commission also may serve as the department
12 head for DAAS, and/or as a deputy director for the Department of Human Services, but shall
13 receive no additional compensation by virtue of an additional appointment. If an additional
14 appointment is made, it shall not diminish the authority of the Aging and Adult Services
15 Commission over matters under the jurisdiction of the
16 Commission.

17 (d) The Local Agency Formation Commission (LAFCo) is a separate legal entity established
18 under State law and is not a department or agency of the City. Because the City has a legal
19 obligation to provide funds to LAFCo, this ordinance includes an appropriation for that
20 purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's
21 oversight and direction, this ordinance includes appropriations to LAFCo in the Board of
22 Supervisors budget for administrative reasons related to the format of this ordinance. Any
23 transfers of funds to LAFCo from other appropriations in the budget are prohibited without
24 approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the
25

1 Board of Supervisors, may not perform work for LAFCo, except as authorized by a
2 memorandum of understanding between the City and LAFCo, subject to any required
3 approvals.

4
5 **SECTION 15. Travel Reimbursement and Cell Phone Stipends.**

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

11
12 The Controller may advance the sums necessary for traveling expenses, but proper account
13 and return must be made of said sums so advanced by the person receiving the same within
14 ten days after said person returns to duty in the City, and failure on the part of the person
15 involved to make such accounting shall be sufficient cause for the Controller to withhold from
16 such persons pay check or checks in a sum equivalent to the amount to be accounted.

17
18 In consultation with the Human Resources Director, the Controller shall establish rules and
19 parameters for the payment of monthly stipends to officers and employees who use their own
20 cells phones to maintain continuous communication with their workplace, and who participate
21 in a Citywide program that reduces costs of City-owned cell phones.

22
23 **SECTION 15.1 State of California Travel Program.**

24 To ensure cost effective rates and charges and reduce administrative burdens and costs
25 associated with expense reimbursement for City business-related travel and field expenses,

1 the Controller's Office is authorized to implement rules and regulations required of
2 departments that participate in the State of California's Statewide Travel Program,
3 administered by the California Department of General Services, which provides access to
4 State-negotiated rates with hotel, airline, and car rental providers in adherence with the
5 State's competitive procurement solicitation and contract award rules and regulations. In
6 compliance with rules and regulations established by the Controller, which may be updated
7 from time to time, departments are permitted to participate in the State of California Travel
8 Program as per the preestablished terms and conditions required by the State for local
9 governments. The Controller's Accounting Policies and Procedures manual shall include the
10 State of California Travel Program rules and regulations. This provision shall satisfy San
11 Francisco Administrative Code approval, including Section 21.16 Use of Purchasing
12 Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel
13 and related services procured through the State of California Travel Program.

14
15 **SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.**

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

23
24 **SECTION 17. Airport Service Payment.**

25 The moneys received from the Airport's revenue fund as the Annual Service Payment

1 provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations
2 of the Airport Commission for indirect services provided by the City to the Commission and
3 San Francisco International Airport and constitute the total transfer to the City's General Fund.

4
5 The Controller is hereby authorized and directed to transfer to the City's General Fund from
6 the Airport revenue fund with the approval of the Airport Commission funds that constitute the
7 annual service payment provided in the Airline - Airport Lease and Use Agreement in addition
8 to the amount stated in the Annual Appropriation Ordinance.

9
10 On the last business day of the fiscal year, unless otherwise directed by the Airport
11 Commission, the Controller is hereby authorized and directed to transfer all moneys remaining
12 in the Airport's Contingency Account to the Airport's Revenue Fund. The Controller is further
13 authorized and directed to return such amounts as were transferred from the Contingency
14 Account, back to the Contingency Account from the Revenue Fund Unappropriated Surplus
15 on the first business day of the succeeding fiscal year, unless otherwise directed by the Airport
16 Commission.

17
18 **SECTION 18. Pooled Cash, Investments.**

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

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

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

6
7 **SECTION 20. Advance Funding of Bond Projects – City Departments.**

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

17
18 **SECTION 21. Advance Funding of Projects – Transportation Authority.**

19 Whenever the San Francisco County Transportation Authority requests advance funding of
20 the costs of administration or the costs of projects specified in the City and County of San
21 Francisco Transportation Expenditure Plan which will be funded from proceeds of the
22 transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code
23 of the City, the Controller is hereby authorized to make such advance. The Controller shall
24 recover from the proceeds of the transactions and use tax when they become available, the
25 amount of the advance and any interest earnings foregone by the City General Fund as a

1 result of such cash advance funding. The Controller shall use the monthly rate of return
2 earned by the Treasurer on General City Pooled Cash funds during the period or periods
3 covered by the advance as the basis for computing the amount of interest foregone which is
4 to be credited to the General Fund.

5
6 **SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.**

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

12
13 The Controller is hereby authorized to make the necessary transfers to correct objects of
14 expenditure classifications, and corrections in classifications made necessary by changes in
15 the proposed method of expenditure.

16
17 **SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.**

18 In order to further the implementation and adoption of the Financial and Procurement
19 System's modules, the Controller shall have the authority to reclassify departments'
20 appropriations to conform to the accounting and project costing structures established in the
21 new system, as well as reclassify contract authority utilized (expended) balances and
22 unutilized (available) balances to reflect actual spending.

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

25 The Controller is authorized to transfer revenues among City departments to comply with

1 provisions in the State budget.

2

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

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

8

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

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

13

14 **SECTION 26. Work Order Appropriations.**

15 The Board of Supervisors directs the Controller to establish work orders pursuant to Board-
16 approved appropriations, including positions needed to perform work order services, and
17 corresponding recoveries for services that are fully cost covered, including but not limited to
18 services provided by one City department to another City department, as well as services
19 provided by City departments to external agencies, including but not limited to the Office of
20 Community Investment and Infrastructure, the Treasure Island Development Authority, the
21 School District, and the Community College District. Revenues for services from external
22 agencies shall be appropriated by the Controller in accordance with the terms and conditions
23 established to perform the service.

24

25

SECTION 26.1 Property Tax System

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

SECTION 27. Revenue Reserves and Deferrals.

The Controller is authorized to establish fee reserve allocations for a given program to the extent that the cost of service exceeds the revenue received in a given fiscal year, including establishment of deferred revenue or reserve accounts. In order to maintain balance between budgeted revenues and expenditures, revenues realized in the fiscal year preceding the year in which they are appropriated shall be considered reserved for the purposes for which they are appropriated.

SECTION 28. Close-Out of Reserved Appropriations.

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

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

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

6
7 **SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.**

8 Unless otherwise exempted in another section of the Administrative Code or Annual
9 Appropriation Ordinance, and in accordance with Administrative Code Section 3.18,
10 departments may transfer funds from one Board-approved capital project to another Board-
11 approved capital project. The Controller shall approve transfers only if they do not materially
12 change the size or scope of the original project. Annually, the Controller shall report to the
13 Board of Supervisors on transfers of funds that exceed 10% of the original appropriation to
14 which the transfer is made.

15
16 The Controller is authorized to approve substitutions within equipment items purchased to
17 equip capital facilities providing that the total cost is within the Board-approved capital project
18 appropriation.

19
20 The Controller is authorized to transfer approved appropriations between departments to
21 correctly account for capitalization of fixed assets.

22
23 The Controller is authorized to shift sources among cash and COP-funded capital projects
24 across General Fund departments to ensure the most efficient and cost-effective
25 administration of COP funds, provided there is no net increase or decrease in project budgets.

1 The Controller is hereby authorized to revise COP debt service appropriations within General
2 Fund supported COP debt service funds for authorized but unissued debt, in order to make
3 final debt service payments due upon issuance of authorized debt. Such revisions shall not
4 increase or decrease approved expenditure authority and shall only be done for the purpose
5 of reducing interest costs in future years. Such revisions shall only be made if the Controller
6 determines it is financially advantageous to do so.

7
8 **SECTION 30. Business Improvement Districts.**

9 Proceeds from all special assessments levied on real property included in the property-based
10 business improvement districts in the City are hereby appropriated in the respective amounts
11 actually received by the City in such fiscal year for each such district.

12
13 The Controller is authorized to disburse the assessment revenues appropriated by this section
14 to the respective Owners' Associations (as defined in Section 36614.5 of the Streets and
15 Highways Code) for such districts as provided in the management district plans, resolutions
16 establishing the districts, annual budgets and management agreements, as approved by the
17 Board of Supervisors for each such district, for the purposes authorized
18 therein. The Tourism Improvement District and Moscone Expansion Business Improvement
19 District assessments are levied on gross hotel room revenue and are collected and distributed
20 by the Tax Collector's Office.

21
22 **SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and**
23 **Enhanced Infrastructure Financing Districts.**

24 Within the City, the Board of Supervisors has formed certain voluntary tax increment financing
25 districts under State legislation:

- 1 • Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of
2 Supervisors formed Infrastructure Financing Districts (IFD)
- 3 • Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of
4 Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.
- 5 • Pursuant to California Government Code Section 55398.50 et seq. (EIFD), the Board of
6 Supervisors and Enhanced Infrastructure Financing District Public Financing Authority No. 1
7 formed an Enhanced Infrastructure Financing District (EIFD).

8 The Board of Supervisors hereby authorizes the Controller to transfer funds and appropriation
9 authority between and within accounts related to City IFDs, IRFDs, and EIFDs to serve
10 accounting and State requirements, the latest approved Infrastructure Financing Plan for a
11 District, and applicable bond covenants.

12
13 When 100% of the portion of property tax increment normally appropriated to the City's
14 General Fund or Special Revenue Fund or to the County's Educational Revenue
15 Augmentation Fund (ERAF) is instead pledged, based on Board of Supervisors Ordinance or
16 Resolution approving the Infrastructure Financing Plan, the Controller may increase or
17 decrease appropriations to match actual revenues realized for the IFD, IRFD, or EIFD. Any
18 increases to appropriations would be consistent with the Financing Plan previously approved
19 by the Board of Supervisors.

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IFD/IRFD No / Title	Ordinance	Estimated Tax Increment *	
		FY 2023-24	FY 2024-25
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 779,000	\$ 794,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ 2,283,000	\$ 4,323,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 5,103,000	\$ 5,305,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 8,897,000	\$ 11,612,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ -	\$ 1,830,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (Mello-Roos Community Facilities Act of 1982) and Chapter 43, Article X of the San Francisco Administrative Code, which incorporates the Mello-Roos Community Facilities Act of 1982, the Board of Supervisors formed Community Facilities Districts (CFDs) and Special Tax Districts (STDs) within the City. Proceeds from special taxes levied on property in the CFDs/STDs are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the special tax revenues appropriated by this section as provided in the Joint Community Facilities Agreements, Development Agreements, Disposition and Development Agreements, Resolutions of Formation, and Ordinances levying special taxes, as approved by the Board of Supervisors for each such district for the purposes authorized therein.

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, pay authorized expenditures described in the Board of Supervisors approved Resolution of Formation for each district (as

1 approved in the referenced Ordinances), and comply with applicable bond covenants.

2

3 The table below provides estimated special tax revenues for informational purposes; only
4 amounts actually received by the City and County of San Francisco for each district in any
5 given fiscal year are authorized to be expended.

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CFD/STD No / Title

CFD/STD No / Title	Ordinance	Estimated Special Tax Revenues	
		(FY 2023-24)	(FY 2024-25)
CFD No. 2014-1 (Transbay) (1)	001-15	\$ 32,711,674	\$ 33,365,908
CFD No. 2016-1 (T.I.) - IA No. 1 (2)(3)	022-17	\$ 2,890,444	\$ 2,948,253
CFD No. 2016-1 (T.I.) - IA No. 2 (2)(3)	022-17	\$ 2,330,136	\$ 2,376,739
CFD No. 2016-1 (T.I.) - IA No. 3 (4)	022-17	\$ -	\$ 1,293,535
STD No. 2018-1 (Central SoMa)	021-19	\$ -	\$ -
STD No. 2019-1 (P70 Condos) (5)	027-20	\$ 1,180,912	\$ 1,204,530
STD No. 2019-2 (P70 Leased) (6)	028-20	\$ 562,094	\$ 573,336
STD No. 2020-1 (Mission Rock) (7)	079-20	\$ 8,843,065	\$ 9,019,927
STD No. 2022-1 (Power Station)	061-22	\$ -	\$ -

*Preliminary, subject to change

Notes:

- (1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
- (2) Based on building permits issued as of April 10, 2023.
- (3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off
- (4) Assumes the building permit for Sub-Block C3.5 is issued by September 2023. Special tax estimates based on Attachment of the RMA.
- (5) "Based on VDDA Execution Dates and COOs as of "&\$A\$1&". PKN is the only property that has had a VDDA Executio Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.
- (6) "Based on VDDA Execution Dates and COOs as of "&\$A\$1&". Building 12 is the only property that has had a VDDA Execution Date and issued a COO.
- (7) "Based on Parcel Lease Execution Dates as of "&A1&". Parcel G was Developed as of FY 2022-23 and the remaining 1 Zone 1 parcels are Developed as of FY 2023-24.

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.

One hundred fifty-four million, eight hundred sixty thousand and nine hundred forty-three dollars (\$154,860,943) of projected but unbudgeted, unassigned fund balance from fiscal year 2023-24 is designated for balancing future budget shortfalls in FY 2025-26 and after. This amount shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 32.2. Federal and State Emergency Revenue Revisions.

The Controller is authorized to revise approved revenue budgets for federal and state

1 emergency-related revenues to manage timing differences and cash flow needs driven by
2 changing granting agencies' guidance and approvals, provided that such adjustments shall
3 not change cumulative total revenue budgets in a given fund for the period from fiscal years
4 2020-21 through 2025-26. Such revisions shall not change approved expenditure authority.
5 The Controller shall report any such revisions to the Mayor and Board within 30 days of their
6 enactment.

7
8 **SECTION 32.3 Fiscal Cliff Reserve.**

9 Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from
10 fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of maintaining projected budget
11 shortfalls following the spend down of federal and state stimulus funds and other one-time
12 sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. In addition
13 to that purpose, the Fiscal Cliff Reserve is hereby amended to include that it also serves the
14 purpose of managing business tax revenue shortfalls. This assignment shall not be included
15 in the calculations of deposits to the Budget Stabilization Reserve described in Administrative
16 Code Section 10.60 (c).

17
18 **SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-
19 19 Emergency.**

20 The Controller is authorized to adjust federal and state sources appropriations to reflect
21 eligible costs by authorized spending category, to ensure cost reimbursement recovery
22 revenues are maximized, and to align eligible costs to the appropriate federal or state fund,
23 provided there is no net increase or decrease to COVID-19 emergency response revenues
24 or expenditures. Adjustments may be made across fiscal years.

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

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

5
6
7 APPROVED AS TO FORM:

8 DAVID CHIU, City Attorney

9 By: _____ /s/ _____
10 ANNE PEARSON
11 Deputy City Attorney

1 Note: Additions are *single-underline italics Times New Roman*;
2 deletions are *strikethrough italics Times New Roman*.
3 Board amendment additions are double underlined.
4 Board amendment deletions are ~~strikethrough normal~~.

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

6 **SECTION 3. General Authority.**

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

10 **SECTION 3.1 Two-Year Budget.**

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

19 **SECTION 4. Interim Budget Provisions.**

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

1
2 During the period of the interim ~~A~~annual ~~a~~Appropriation ~~e~~Ordinance and interim ~~a~~Annual
3 ~~s~~Salary ~~e~~Ordinance, no transfer of funds within a department shall be permitted without
4 approval of the Controller, Mayor's Budget Director and the Chair of the Budget and Finance
5 Committee.

6
7 When the Budget and Finance Committee or Budget and Appropriations Committee reserves
8 selected expenditure items pending receipt of additional information from departments, upon
9 receipt of the required information to the satisfaction of that committee, the Controller may
10 release the previously reserved funds with no further action required by the Board of
11 Supervisors.

12
13 If the Budget and Finance Committee or Budget and Appropriations Committee recommends
14 a budget that increases funding that was deleted in the Mayor's Budget, the Controller shall
15 have the authority to continue to pay these expenses until final ~~passage-enactment~~ of the
16 budget ~~by the Board of Supervisors, and approval of the budget by the Mayor.~~

17
18 **SECTION 4.1 Interim Budget – Positions.**

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

1 reclassification of a position in the department's budget for the current fiscal year, the
2 Controller shall process a temporary or "tx" requisition at the request of the department and
3 subject to approval of the Human Resources Director. Such action will allow for the continued
4 employment of the incumbent in ~~his or her~~their former position pending action ~~by the Board~~
5 ~~of Supervisors~~ on the proposed reclassifications.

6
7 If the Budget and Finance Committee or Budget and Appropriations Committee of the Board
8 of Supervisors recommends a budget that reinstates positions that were deleted in the
9 Mayor's Budget, the Controller and the Human Resources Director shall have the authority to
10 continue to employ and pay the salaries of the reinstated positions until final ~~passage~~
11 ~~enactment~~ of the budget ~~by the Board of Supervisors, and approval of the budget by the~~
12 ~~Mayor.~~

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

14 Where revenues for any fund or department are herein provided by transfer from any other
15 fund or department, or where a duty or a performance has been transferred from one
16 department to another, the Controller is authorized and directed to make the related transfer
17 of funds, provided further, that where revenues for any fund or department are herein provided
18 by transfer from any other fund or department in consideration of departmental services to be
19 rendered, in no event shall such transfer of revenue be made in excess of the actual cost of
20 such service.
21

22
23 Where a duty or performance has been transferred from one department to another or
24 departmental reorganization is effected as provided in the Charter, in addition to any required
25 transfer of funds, the Controller and Human Resources Director are authorized to make any
personnel transfers or reassignments between the affected departments and

1 appointing officers at a mutually convenient time, not to exceed 100 days from the effective
2 date of the ordinance or Mayoral memorandum transferring the duty or function. The
3 Controller, the Human Resources Director and Clerk of the Board of Supervisors, with
4 assistance of the City Attorney, are hereby authorized and directed to make such changes as
5 may be necessary to conform all applicable ordinances to reflect said reorganization, transfer
6 of duty or performance between departments.

7 8 **SECTION 5.1 Agencies Organized under One Department.**

9 Where one or more offices or agencies are organized under a single appointing officer or
10 department head, the component units may continue to be shown as separate agencies for
11 budgeting and accounting purposes to facilitate reporting. However, the entity shall be
12 considered a single department for purposes of employee assignment and seniority, position
13 transfers, and transfers of monies among funds within the department, and reappropriation of
14 funds.

15 16 **SECTION 5.2 Continuing Funds Appropriated.**

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

20 21 **SECTION 5.3 Multi-Year Revenues.**

22 In connection with money received in one fiscal year for departmental services to be
23 performed in a subsequent year, the Controller is authorized to establish an account for
24 depositing revenues ~~which~~ that are applicable to the ensuing fiscal year, said revenue shall
25 be carried forward and become a part of the funds available for appropriation in said ensuing
fiscal year.

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SECTION 5.4 Contracting Funds.

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

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

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

SECTION 5.5 Real Estate Services.

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

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

SECTION 5.6 Collection Services.

1 In any contracts for the collection of unpaid bills for services rendered to clients, patients or
2 both by the Department of Public Health in which said unpaid bills have not become
3 delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is
4 hereby authorized to adjust the estimated revenues and expenditures of the various divisions
5 and institutions of the Department of Public Health to record such recoveries. Any percentage
6 of the amounts, not to exceed 25 percent, recovered from such unpaid bills by a contractor is
7 hereby appropriated to pay the costs of said contract. The Controller is authorized and is
8 hereby directed to establish appropriate accounts to record total collections and contract
9 payments relating to such unpaid bills.

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

11 When the terms of a contract provide for payment amounts to be determined by a percentage
12 of cost savings or previously unrecognized revenues, such amounts as are actually realized
13 from either said cost savings or unrecognized revenues are hereby appropriated to the extent
14 necessary to pay contract amounts due. The Controller is authorized and is hereby directed
15 to establish appropriate accounts to record such transactions.
16

17 **~~SECTION 5.8 Collection and Legal Services.~~**

18 ~~In any contracts between the City Attorney's Office and outside counsel for legal services in~~
19 ~~connection with the prosecution of actions filed on behalf of the City or for assistance in the~~
20 ~~prosecution of actions that the City Attorney files in the name of the People, where the fee to~~
21 ~~outside counsel is contingent on the recovery of a judgment or other monies by the City~~
22 ~~through such action, the Controller is hereby authorized to adjust the estimated revenues and~~
23 ~~expenditures of the City Attorney's Office to record such recoveries. A percentage of such~~
24 ~~recoveries, not to exceed 25 percent plus the amount of any out-of-pocket costs the Controller~~
25 ~~determines were actually incurred to prosecute such action, is hereby appropriated from the~~

1 ~~amount of such recoveries to pay the contingent fee due to such outside counsel under said~~
2 ~~contract and any costs incurred by the City or outside counsel in prosecuting the action. The~~
3 ~~Controller is authorized and hereby directed to establish appropriate accounts to record total~~
4 ~~collections and contingent fee and cost payments relating to such actions. The City Attorney~~
5 ~~as verified by the Controller shall report to the Board of Supervisors annually on the collections~~
6 ~~and costs incurred under this provision, including the case name, amount of judgment, the~~
7 ~~fund which the judgment was deposited, and the total cost of and funding source for the legal~~
8 ~~action.~~

9

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

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

18
19
20 Issuance, legal and financial advisory service costs, including the reimbursement of
21 departmental services in connection therewith, for debt instruments issued by the City ~~and~~
22 ~~County~~, to the

23
24 extent approved by the Board of Supervisors in authorizing the debt, may be
25 paid from the proceeds of such debt and are hereby appropriated for said purposes.

1 To the extent bond rating fees are incurred and payable prior to the issuance of Board of
2 Supervisors authorized Certificates of Participation due to unexpected changes in market
3 conditions causing a delay in issuance, such fees may be paid from funds appropriated for
4 annual Certificates of Participation debt service that exceed the actual requirements for bond
5 interest and redemption.

6

7 **SECTION 7. Allotment Controls.**

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

19
20 The Controller in issuing payments or in certifying contracts, purchase orders or other
21 encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted
22 portions of appropriation items to be available for encumbrance or expenditure and shall not
23 approve the incurring of liability under any allotment in excess of the amount of such allotment.
24 In case of emergency or unusual circumstances which could not be anticipated at the time of
25 allotment, an additional allotment for a period may be made on the recommendation of the
department head and the approval of the Controller. After the allotment schedule has been

1 established or fixed, as heretofore provided, it shall be unlawful for any department or officer
2 to expend or cause to be expended a sum greater than the amount set forth for the particular
3 activity in the allotment schedule so established,
4 unless an additional allotment is made, as herein provided.

5
6 Allotments, liabilities incurred and expenditures made under expenditure appropriations
7 herein enumerated shall in no case exceed the amount of each such appropriation, unless
8 the same shall have been increased by transfers or supplemental appropriations made in the
9 manner provided by Section 9.105 of the Charter.

10 **SECTION 7.1 Prior Year Encumbrances.**

11 The Controller is hereby authorized to establish reserves for the purpose of providing funds
12 for adjustments in connection with liquidation of encumbrances and other obligations of prior
13 years.
14

15 **SECTION 7.2 Equipment Purchases.**

16 Funds for the purchase of items of equipment having a significant value of under \$20,000 and
17 a useful life of three years and over shall only be purchased from appropriations specifically
18 provided for equipment or lease-purchased equipment, including equipment from capital
19 projects. Departments may purchase additional or replacement equipment from previous
20 equipment or lease-purchase appropriations, or from citywide equipment and other non-
21
22 salary appropriations, with approval of the Mayor's Office and the Controller.
23

24 Where appropriations are made herein for the purpose of replacing automotive and other
25 equipment, the equipment replaced shall be surrendered to the General Services Agency and

1 shall be withdrawn from service on or before delivery to departments of the new automotive
2 equipment. When the replaced equipment is sold, in lieu of being traded-in, the proceeds shall
3 be deposited to a revenue account of the related fund. Provided, however,
4 that so much of said proceeds as may be required to affect the purchase of the new equipment
5 is hereby appropriated for the purpose. Funds herein appropriated for automotive equipment
6 shall not be used to buy a replacement of any automobile superior in class to the one being
7 replaced unless it has been specifically authorized by ~~the Board of Supervisors in the making~~
8 ~~of the~~ original appropriation ordinance.

9
10 Appropriations of equipment from current funds shall be construed to be annual
11 appropriations and unencumbered balances shall lapse at the close of the fiscal year.

12 **SECTION 7.3 Enterprise Deficits.**

13 Funds appropriated herein to meet estimated enterprise deficits shall be made available to
14 each such enterprise only to the extent that an actual deficit shall exist and not to exceed the
15 amount herein provided. Any amount not required for the purpose of meeting an enterprise
16 fund deficit shall be transferred back to the General Fund at the end of each fiscal year unless
17 otherwise appropriated by ordinance.
18

19 **SECTION 7.4 Public Utilities Commission Debt Service.**

20 The San Francisco Public Utilities Commission shall, in coordination with the Controller's
21 Office, record and report the use of debt service appropriations in their respective debt
22
23 service funds consistent with the Schedule of Bond Redemption and Interest Statement
24 included herein and as required pursuant to Governmental Accounting Standards Board
25 (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules,

1 requirements and practices. The Controller is hereby authorized to make all associated net-
2 zero appropriation transfers to ensure compliant financial reporting.

3 4 **SECTION 8. Expenditure Estimates.**

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

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

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

18 19 **SECTION 8.2 State and Federal Funding Restorations.**

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

23 24 25 **SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls**

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

6 7 **SECTION 9. Interdepartmental Services.**

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

19
20 The amount detailed in departmental budgets for services of other City departments cannot
21 be transferred to other spending categories without prior agreement from both the requesting
22 and performing departments.

23
24 The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may
25

1 adjust charges or fees for services that may be authorized by the Board of Supervisors for
2 the administration of the Technology Marketplace. Such fees are hereby appropriated for that
3 purpose.

4
5 **SECTION 10. Positions in the City Service.**

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

8
9 Funds provided herein for salaries or wages may, with the approval of the Controller, be used
10 to provide for temporary employment when it becomes necessary to replace the occupant of
11 a position while on extended leave without pay, or for the temporary filling of a vacancy in a
12 budgeted position. The Controller is authorized to approve the use of existing
13 salary appropriations within departments to fund permanent appointments of up to six months
14 to backfill anticipated vacancies to ensure implementation of successful succession plans and
15 to facilitate the transfer of mission critical knowledge. The Controller shall provide a report to
16 the Board of Supervisors every six months enumerating permanent positions created under
17 this authority.

18
19 Appointments to seasonal or temporary positions shall not exceed the term for which the
20 Controller has certified the availability of funds.

21
22 The Controller shall be immediately notified of a vacancy occurring in any position.

23
24 **SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.**

25 Funds for personnel services may be transferred from any legally available source on the

1 recommendation of the department head and approval by the City Administrator, Board or
2 Commission, for departments under their respective jurisdiction, and on authorization of the
3 Controller with the prior approval of the Human Resources Director for:

4
5 (a) Lump sum payments to officers, employees, police officers and fire fighters other than
6 elective officers and members of boards and commissions upon death or retirement or
7 separation caused by industrial accident for accumulated sick leave benefits in accordance
8 with Civil Service Commission rules.

9
10 (b) Payment of the supervisory differential adjustment, out of class pay or other negotiated
11 premium to employees who qualify for such adjustment provided that the transfer of funds
12 must be made from funds currently available in departmental personnel service
13 appropriations.

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

16
17 (d) The Controller is hereby authorized to adjust salary appropriations for positions
18 administratively reclassified or temporarily exchanged by the Human Resources Director
19 provided that the reclassified position and the former position are in the same functional area.

20
21 (e) Positions may be substituted or exchanged between the various salary appropriations
22 or position classifications when approved by the Human Resources Director as long as said
23 transfers do not increase total departmental personnel service appropriations.

24
25 (f) The Controller is hereby authorized and directed upon the request of a department

1 head and the approval by the Mayor's Office to transfer from any legally available funds
2 amounts needed to fund legally mandated salaries, fringe benefits and other costs of City
3 employees. Such funds are hereby appropriated for the purpose set forth herein.

4
5 (g) The Controller is hereby authorized to transfer any legally available funds to adjust
6 salary and fringe benefit appropriations as required under reclassifications recommended by
7 the Human Resources Director and approved by the Board of Supervisors in implementing
8 the Management Compensation and Classification Plan.

9
10 Amounts transferred shall not exceed the actual amount required including the cost to the
11 City ~~and County~~ of mandatory fringe benefits.

12
13 (h) Pursuant to California Labor Code Section 4850.4, the Controller is authorized to make
14 advance payments from departments' salary accounts to employees participating in CalPERS
15 who apply for disability retirement. Repayment of these advanced disability retirement
16 payments from CalPERS and from employees are hereby appropriated to the departments'
17 salary account.

18
19 (i) For purposes of defining terms in Administrative Code Section 3.18, the Controller is
20 authorized to process transfers where such transfers are required to administer the budget
21 through the following certification process: In cases where expenditures are reduced at the
22 level of appropriation control during the Board of Supervisors phase of the budget process,
23 the Chair of the Budget and Finance Committee, on recommendation of the Controller, may
24 certify that such a reduction does not reflect a deliberate policy reduction adopted by the
25 Board. The Mayor's Budget Director may similarly provide such a certification regarding
reductions during the Mayor's phase of the budget process.

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SECTION 10.2 Professional Services Contracts.

4 Funds appropriated for professional service contracts may be transferred to the account for
5 salaries on the recommendation of the department head for the specific purpose of using
6 City personnel in lieu of private contractors with the approval of the Human Resources
7 Director and the Mayor and the certification by the Controller that such transfer of funds would
8 not increase the cost of government.
9

10

SECTION 10.3 Surety Bond Fund Administration.

11 The Controller is hereby authorized to allocate funds from capital project appropriations to the
12 San Francisco Self-Insurance Surety Bond Fund, as governed by Administrative Code
13 Section 10.100-317 and in accordance with amounts determined pursuant to Administrative
14 Code Section 14B.16.
15

16

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

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

1
2 Adjustments made pursuant to this section shall reflect only the percentage increase required
3 to adjust appropriations to reflect revised salary and other pay requirements above the funding
4 level established in the base and adopted budget of the
5 respective departments.

6
7 The Controller is authorized and directed to transfer from reserves or any legally available
8 funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of
9 Understanding or arbitration awards or Board of Supervisors approved employee and retiree
10 health and dental rates. The Controller's Office shall report to the Budget and Finance
11 Committee or Budget and Appropriations Committee on the status of the Salary and Benefits
12 Reserve, including amounts transferred to individual City departments and remaining Reserve
13 balances, as part of the Controller's Six and Nine Month Budget Status Reports.

14
15 **SECTION 10.5 MOUs to be Reflected in Department Budgets.**

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

22
23 **SECTION 10.6 Funding Memoranda of Understanding (MOUs).**

24 Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of
25 Understanding with recognized employee organizations or an arbitration award has become
effective, and said memoranda or award contains provisions requiring the expenditure of

1 funds, the Controller, on the recommendation of the Human Resources Director, shall reserve
2 sufficient funds to comply with such provisions and such funds are hereby appropriated for
3 such purposes. The Controller is hereby authorized to make such transfers from funds hereby
4 reserved or legally available as may be required to make funds available to departments to
5 carry out the purposes required by the Memoranda of Understanding or
6 arbitration award.

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10 **SECTION 10.7 Fringe Benefit Rate Adjustments.**

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

17
18 When the Controller determines that prepayment of the employer share of pension
19 contributions is likely to be fiscally advantageous, the Controller is authorized to adjust
20 appropriations and transfers in order to make and reconcile such prepayments.

21
22 **SECTION 10.8 Police Department Uniformed Positions.**

23 Positions in the Police Department for each of the various ranks that are filled based on the
24 educational attainment of individual officers may be filled interchangeably at any level within
25 the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The Controller and
Human Resources Director are hereby authorized to adjust payrolls, salary ordinances and

1 other documents, where necessary, to reflect the current status of individual employees;
2 provided however, that nothing in this section shall authorize an increase in the total number
3 of positions allocated to any one rank or to the Police Department.

4 **SECTION 10.9 Holidays, Special Provisions.**

5 Whenever the Mayor formally declares that any day is ~~declared to be~~ a holiday for City
6 employees under the terms of a Memorandum of Understanding~~by proclamation of the Mayor~~
7 ~~after such day has heretofore been declared a holiday by the Governor of the State of~~
8 ~~California or the President of the United States~~, the Controller, with the approval of the Mayor's
9 Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of
10 said holiday from any legally available funds.
11

12 **SECTION 10.10 Litigation Reserve, Payments.**

13 The Controller is authorized and directed to transfer from the Reserve for Litigation Account
14 for General Fund supported departments or from any other legally available funds for other
15 funds, amounts required to make payments required to settle litigation against the City ~~and~~
16 ~~County of San Francisco~~ that has been recommended by the City Attorney and approved by
17 the Board of Supervisors in the manner provided in the Charter. Such funds are hereby
18 appropriated for the purposes set forth herein.
19

20 Amounts required to pay settlements of claims or litigation involving the Public Utilities
21 Commission are hereby appropriated from the Public Utilities Commission Wastewater
22 Enterprise fund balance or the Public Utilities Commission Water Enterprise fund balance, as
23 appropriate, for the purpose of paying such settlements following final approval of those
24 settlements by resolution or ordinance.
25

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

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

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10 **Section 10.12 Workers' Compensation Alternative Dispute Resolution Program**

11 Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter
12 Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management
13 Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco
14 Police Officers Association, respectively. These Agreements require the City to allocate an
15 amount equal to 50% of the ADR program estimated net savings, as determined by actuarial
16 report, for the benefit of active employees. The Controller is authorized and directed to
17 transfer from any legally available funds the amount necessary to make the required
18 allocations. This provision will terminate if the parties agree to terminate the Agreements.
19

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

21 The Controller is hereby authorized and directed to continue the existing special and trust
22 funds, revolving funds, and reserves and the receipts in and expenditures from each such
23 fund are hereby appropriated in accordance with law and the conditions under which each
24 such fund was established.
25

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

5
6 **SECTION 11.1 Special and Trust Funds Appropriated.;** Approval of Certain Grant
7 Agreements under Charter Section 9.118

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

15
16 Recurring grant funds which are detailed in departmental budget submissions and approved
17 by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met
18 the requirements of Administrative Code Section 10.170 for the approval to apply for, receive
19 and expend said funds and shall be construed to be funds received for a specific purpose as
20 set forth in this section. Where the amount of a recurring grant that is detailed in a department
21 budget submission exceeds \$1 million or the duration exceeds ten years, the grant agreement
22 shall be deemed approved by the Board of Supervisors under Charter Section 9.118.

23 Positions specifically approved by granting agencies in said grant awards may be filled as
24 though said positions were included in the annual budget and Annual Salary Ordinance,
25 provided however that the tenure of such positions shall be contingent on the continued
receipt of said grant funds. Individual grants may be adjusted by the Controller to reflect actual

1 awards made if granting agencies increase or decrease the grant award amounts estimated
2 in budget submissions.

3
4 The expenditures necessary from said funds or said accounts as created herein, in order to
5 carry out the purpose for which said moneys or orders have been received or for which said
6 accounts are being maintained, shall be approved by the Controller and said expenditures
7 are hereby appropriated in accordance with the terms and conditions under which said
8 moneys or orders have been received by the City ~~and County of San Francisco~~, and in
9 accordance with the conditions under which said funds are maintained.

10
11 The Controller is authorized to adjust transfers to the San Francisco Capital Planning Fund,
12 established by Administrative Code Section 10.100-286, to account for final capital project
13 planning expenditures reimbursed from approved sale of bonds and other long term financing
14 instruments.

15
16 **SECTION 11.2 Insurance Recoveries.**

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

20
21 **SECTION 11.3 Bond Premiums.**

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

24
25 **SECTION 11.4 Ballot Arguments.**

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

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7 **SECTION 11.5 Tenant Overtime.**

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

14
15 **SECTION 11.6 Refunds.**

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

25 **SECTION 11.7 Arbitrage.**

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

6
7 If bond indentures or fiscal agent agreements require interest earnings to be used to offset
8 annual lease financing payments, the Controller is authorized to make payments to the IRS
9 from annual budget appropriations for lease payments based on expected savings amounts.

10
11 **SECTION 11.8 Damage Recoveries and Restitution.**

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

18
19 Moneys received as restitution in a criminal proceeding to reimburse the City for losses
20 caused by an employee or third party are appropriated to the departments that incurred the
21 losses.

22
23 **SECTION 11.9 Purchasing Damage Recoveries.**

24 That portion of funds received pursuant to the provisions of Administrative Code Section
25 21.33 - failure to deliver article contracted for - as may be needed to affect the required

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

3
4 **SECTION 11.10 Off-Street Parking Guarantees.**

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

14
15 **SECTION 11.11 Hotel Tax – Special Situations.**

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

20
21 **SECTION 11.12 Local Transportation Agency Fund.**

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

23
24 **SECTION 11.13 Insurance.**

25

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

4
5 **SECTION 11.14 Grants to Departments of Disability and Aging Services, Child Support**
6 **Services, Homelessness and Supportive Housing, and Children, Youth and their**
7 **Families**

8 The Department of Disability and Aging Services and the Department of Child Support
9 Services are authorized to receive and expend available federal and state contributions and
10 grant awards for their target populations. The Controller is hereby authorized and directed to
11 make the appropriate entries to reflect the receipt and expenditure of said grant award funds
12 and contributions. The Department of Homelessness and Supportive Housing is authorized
13 to apply surpluses among subgrants within master HUD grants to shortfalls in other subgrants.
14 The Department of Children, Youth and Their Families is authorized to receive and expend
15 funds in instances where funds from grants appropriated herein are not fixed and exceed the
16 estimates contained in the budget.

17
18 **SECTION 11.15 FEMA, OES, Other Reimbursements.**

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

1
2 Whenever the City ~~and County~~ is required to designate agents authorized to obtain state
3 and federal disaster and emergency assistance funding, the Mayor and Board of
4 Supervisors designate the Executive Director of the Department of Emergency
5 Management, the Controller, and the Deputy Controller to be the agents authorized to
6 execute agreements for and on behalf of the City ~~and County of San Francisco~~, for disaster
7
8 and emergency assistance funding from State and Federal agencies, for all open and future
9 disasters.

10
11 Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously
12 identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and
13 programs. Give2SF-COVID-19 donation balances and uses of funds shall be included in the
14
15 San Francisco Disaster and Emergency Response and Recovery Fund annual report to the
16 Board of Supervisors, pursuant to Administrative Code Sec. 10-100-100(d).

17
18 **SECTION 11.16 Interest on Grant Funds.**

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

23
24 **SECTION 11.17 Treasurer – Banking Agreements.**

25 Whenever the Treasurer finds that it is in the best interest of the City ~~and County~~ to use either
a compensating balance or fee for service agreement to secure banking services that benefit

1 all participants of the pool, any funds necessary to be paid for such agreement are to be
2 charged against interest earnings and such funds are hereby appropriated for the purpose.

3
4 The Treasurer may offset banking charges that benefit all participants of the investment pool
5 against interest earned by the pool. The Treasurer shall allocate other bank charges and
6 credit card processing to departments or pool participants that benefit from those services.
7 The Controller may transfer funds appropriated in the budget to General Fund departments
8 as necessary to support allocated charges.

9
10 **SECTION 11.18 City Buildings—Acquisition with Certificates of Participation (COPs).**

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

15
16 **SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.**

17 The Controller is hereby authorized to make adjustments to departmental budgets as part of
18 the year-end closing process to conform amounts to the Charter provisions and generally
19 accepted principles of financial statement presentation, and to implement new accounting
20 standards issued by the Governmental Accounting Standards Board and other changes in
21 generally accepted accounting principles.

22
23 **SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.**

24 The Controller is authorized to establish or adjust fund type definitions for restricted,
25 committed or assigned revenues and expenditures, in accordance with the requirements of
Governmental Accounting Standards Board Statement 54. These changes will be designed

1 to enhance the usefulness of fund balance information by providing clearer fund balance
2 classifications that can be more consistently applied and by clarifying the existing
3 governmental fund type definitions. Reclassification of funds shall be reviewed by the City's
4 outside auditors during their audit of the City's financial statements.

5
6
7 **SECTION 11.21 State Local Public Safety Fund.**

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

12 Said funds shall be allocated to support public safety department budgets, but not specific
13 appropriation accounts, and shall be deemed to be expended at a rate of 75% of eligible
14 departmental expenditures up to the full amount received. The Controller is hereby directed
15 to establish procedures to comply with state reporting requirements.

16
17
18 **SECTION 11.22 Health Care Security Ordinance Agency Fund.**

19 Irrevocable health care expenditures made to the City by employers on behalf of their
20 employees pursuant to the provisions of ~~Administrative Code Chapter 14~~ Labor & Employment
21 Code Articles 21 and 121, the ~~San Francisco~~ Health Care Security Ordinance and the Health
22 Care Accountability Ordinance are maintained in the Health Care Security Ordinance Fund,
23 an agency fund maintained by the City for the benefit of City Option account holders. Interest
24 earnings in the fund are hereby appropriated for the administrative costs incurred to manage
25 participant accounts.

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

2 Loan repayments, proceeds of property sales in cases of defaulted loans, and interest
3 earnings in special revenue funds designated for affordable housing are hereby appropriated
4 for affordable housing program expenditures, including payments from loans made by the
5 former San Francisco Redevelopment Agency and transferred to the Mayor's Office of
6 Housing and Community Development, the designated the housing successor agency.

7
8 Expenditures shall be subject to the conditions under which each such fund was established.

9
10 **SECTION 11.24 Development Agreement Implementation Costs.**

11 The Controller is hereby authorized to appropriate reimbursements of City costs incurred to
12 implement development agreements approved by the Board of Supervisors, including but not
13 limited to City staff time, consultant services and associated overhead costs to conduct plan
14 review, inspection, and contract monitoring, and to draft, negotiate, and administer such
15 agreements. This provision does not apply to development impact fees or other payments
16 approved in a development agreement, which shall be appropriated by the Board of
17 Supervisors.

18
19 **SECTION 11.25 Housing Trust Fund.**

20 The Controller is hereby authorized to adjust appropriations as necessary to implement the
21 movement of Housing Trust Fund revenues and expenditures from the General Fund to a
22 special revenue fund.

23
24 The Controller shall account for appropriation of \$17,600,000 for eligible affordable housing
25 projects in fiscal year 2021-22 as an advance of future year Housing Trust Fund allocations,

1 and shall credit such advance against required appropriations to that fund for a period of five
2 years, beginning in fiscal year 2023-24, in an annual amount of \$3,520,000.

3
4 **SECTION 11.26 Refuse Rate Order Changes.**

5 The Controller is authorized to adjust appropriations from the Solid Waste Impound Account
6 to reconcile with the final adopted refuse rate order established by the Refuse Rate Board,
7 provided that such adjustments shall not result in a total increase in appropriations from the
8 fund.
9

10
11
12 **SECTION 12. Special Situations.**

13
14 **SECTION 12.1 Revolving Funds.**

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

18
19 **SECTION 12.2 Interest Allocations.**

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

24
25 **SECTION 12.3 Property Tax.**

1 Consistent with the State Teeter Plan requirements, the Board of Supervisors elects to
2 continue the alternative method of distribution of tax levies and collections in accordance with
3 Revenue and Taxation Code Section 4701. The Board of Supervisors directs the Controller
4 to maintain the Teeter Tax Losses Reserve Fund at an amount not less than 1% of the total
5 of all taxes and assessments levied on the secured roll for that year for participating entities
6 in the county as provided by Revenue and Taxation Code Section
7 4703. The Board of Supervisors authorizes the Controller to make timely property tax
8 distributions to the Office of Community Investment and Infrastructure, the Treasure Island
9 Development Authority, and City ~~and County of San Francisco~~ Infrastructure Financing
10 Districts as approved by the Board of Supervisors through the budget, through development
11 pass-through contracts, through tax
12
13 increment allocation pledge agreements and ordinances, and as mandated by State law.

14
15 The Controller is authorized to adjust the budget to conform to assumptions in final approved
16 property tax rates and to make debt service payments for approved general obligation bonds
17 accordingly.

18
19 The Controller is authorized and directed to recover costs from the levy, collection and
20 administration of property taxes. The tax rate for the City's General Obligation Bond Fund,
21 approved annually by resolution of the Board of Supervisors, includes a collection fee of
22 0.25% of the fund collected for the purpose of the General Obligation Bond debt service. An
23 amount sufficient to pay this fee is hereby appropriated within the General Obligation Bond
24 Fund and the Controller is hereby authorized to pay this fee into the General Fund from the
25 General Obligation Bond Fund.

1 **SECTION 12.4 New Project Reserves.**

2 Where this Board has set aside a portion of the General Reserve for a new project or program
3 approved by a supplemental appropriation, any funds not required for the approved
4 supplemental appropriation shall be returned to the General Fund General Reserve by the
5 Controller. The Controller is authorized to allocate project budgets appropriated in citywide
6 accounts to the department where the expense will be incurred.

7
8 **SECTION 12.5 Aid Payments.**

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

11
12 **SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health**
13 **Revenues, and Realignment Funding to Offset for Low Income Health Programs.**

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

20
21 **SECTION 12.7 Municipal Transportation Agency.**

22 Consistent with the provisions of ~~Proposition E and Proposition A creating the Municipal~~
23 ~~Transportation Agency and including the Parking and Traffic function as a part of the~~
24 ~~Municipal Transportation Agency~~Article VIII A of the Charter, the Controller is authorized to
25 make such transfers and reclassification of accounts necessary to properly reflect the
provision of central services to the Municipal Transportation Agency in the books and

1 accounts of the City. No change can increase or decrease the overall level of the City's
2 budget.

3
4 **SECTION 12.8 Treasure Island Authority.**

5 Should the Treasure Island property be conveyed and deed transferred from the Federal
6 Government, the Controller is hereby authorized to make budgetary adjustments necessary
7 to ensure that there is no General Fund impact from this conveyance, and that expenditures
8 of special assessment revenues conform to governmental accounting standards and
9 requirements of the special assessment as adopted by voters and approved by the Board of
10 Supervisors.

11
12
13
14 **SECTION 12.9 Hetch Hetchy Power Stabilization Fund.**

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

17
18 To limit Hetch Hetchy's risk from adverse market conditions in the future years of the contract,
19 the Controller is authorized to establish a power stabilization account that reserves any
20 excess revenues from power sales in the early years of the contract. These funds may be
21 used to offset potential losses in the later years of the contract. The balance in this fund may
22 be reviewed and adjusted annually.

23
24 The power purchase amount reflected in the Public Utility Commission's expenditure budget
25 is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase
appropriations may be increased by the Controller to reflect the pass through costs of power

1 purchased for resale under long-term fixed contracts previously approved by the Board of
2 Supervisors.

3 4 **SECTION 12.10 Closure of Special Funds, Projects, and Accounts**

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

11
12 This budget ordinance appropriates fund balance from active project closeouts in continuing
13 funds as follows: \$99.6 million in the General Fund, \$77.4 million in the Homelessness
14 Gross Receipts Tax Fund, \$6.6 million in the Our City, Our Home Prop C Advance Fund,
15 \$10.7 million in the Building Inspection Fund, \$3.5 million in the Building
16 Inspection Repair and Demolition Fund, \$4.2 million in the Zuckerberg San Francisco
17 General hospital enterprise fund, \$2.6 million in the Cable TV Access Fund, and \$2.4 million
18 in the Assessor's State Authorized Special Revenue Fund. The Controller is directed to
19 deappropriate projects up to this amount to realize the fund balance.
20

21 22 **SECTION 12.11 Charter-Mandated Baseline Appropriations.**

23 The Controller is authorized to increase or reduce budgetary appropriations as required by
24 the Charter for baseline allocations to align allocations to the amounts required by formula
25 based on actual revenues received during the fiscal year. Departments must obtain Board of

1 Supervisors' approval prior to any expenditure supported by increasing baseline allocations
2 as required under the Charter and the Municipal Code.

3
4 **SECTION 12.12 Parking Tax Allocation.**

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

10
11 **SECTION 12.13 Former Redevelopment Agency Funds.**

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

20
21 The Purchaser is authorized to allow the OCII and departments to follow applicable
22 contracting and purchasing procedures of the former SFRA and waive inconsistent provisions
23 of the San Francisco Administrative Code when managing contracts and purchasing
24 transactions related to programs formerly administered by the SFRA.

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

6
7 When 100% of property tax increment revenues for a redevelopment project area are pledged
8 based on an agreement that constitutes an enforceable obligation, the Controller will increase
9 or decrease appropriations to match actual revenues realized for the project area.

10
11 The Mayor's Office of Housing and Community Development is authorized to act as the fiscal
12 agent for the Public Initiatives Development Corporation (PIDC) and receive and disburse
13 PIDC funds as authorized by the PIDC bylaws and the PIDC Board of Directors.

14
15 **SECTION 12.14 CleanPowerSF.**

16 CleanPowerSF customer payments and all other associated revenues deposited in the
17 CleanPowerSF special revenue fund are hereby appropriated in the amounts actually
18 received by the City ~~and County~~ in each fiscal year. The Controller is authorized to disburse
19 the revenues appropriated by this section as well as those appropriated yet unspent from prior
20 fiscal years to pay power purchase obligations and other operating costs as provided in the
21 program plans and annual budgets, as approved by the Board of Supervisors for the purposes
22 authorized therein.

23
24 **SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures**

25 Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors
authorizes the Treasurer to transfer to the General Fund without publication of a notice in a

1 newspaper the following amounts that remain unclaimed in the treasury of the City ~~and County~~
2 ~~of San Francisco~~ or in the official custody of an officer of the City ~~and County of San Francisco~~
3 for a period of at least one year: (1) any individual items of less than \$15; and (2) any
4 individual items of \$5,000 or less if the depositor's name is unknown. The Treasurer shall
5 notify the Controller of transfers performed using this authorization.

6 7 **SECTION 14. Departments.**

8 The term department as used in this ordinance shall mean department, bureau, office, utility,
9 agency, board or commission, as the case may be. The term department head as used herein
10 shall be the chief executive duly appointed and acting as provided in the Charter. When one
11 or more departments are reorganized or consolidated, the former entities may be displayed
12 as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

13
14
15 (a) The Public Utilities Commission shall be considered one entity for budget purposes
16 and for disbursement of funds within each of the enterprises. The entity shall retain its
17 enterprises, including Water, Hetch Hetchy, Wastewater, and the Public Utilities Commission,
18 as separate utility fund enterprises under the jurisdiction of the Public Utilities Commission
19 and with the authority provided by the Charter. This section shall not be construed as a merger
20 or completion of the Hetch Hetchy Project, which shall not be deemed completed until a
21 specific finding of completion has been made by the Public Utilities Commission. The
22 consolidated agency will be recognized for purposes of determining employee seniority,
23 position transfers, budgetary authority and transfers or reappropriation of funds.

24
25 (b) There shall be a General Services Agency, headed by the City Administrator, including
the Department of Public Works, the Department of Telecommunication and Information

1 Services, and the Department of Administrative Services. The City Administrator shall be
2 considered one entity for budget purposes and for disbursement of funds.

3
4 (c) There shall be a Human Services Agency, which shall be considered one entity for
5 budget purposes and for disbursement of funds. Within the Human Services Agency shall be
6 two departments: (1) the Department of Human Services, under the Human Services
7 Commission, and (2) the Department of Disability and Aging Services ("DAAS"), under the
8 Disability and Aging Services Commission, includes Adult Protective Services, the Public
9 Administrator/Public Guardian, the Mental Health Conservator, the Department of Disability
10 and Aging Services, the County Veterans' Service Officer, and the In-Home Supportive
11 Services Program. This budgetary structure does not affect the legal status or structure of the
12 two departments. The Human Resources Director and the Controller are authorized to
13 transfer employees, positions, and funding in order to effectuate the transfer of the program
14 from one department to the other. The consolidated agency will be recognized for purposes
15 of determining employee seniority, position transfers, budgetary authority and transfers or
16 reappropriation of funds.

17
18 The departments within the Human Services Agency shall coordinate with each other and
19 with the Disability and Aging Services Commission to improve delivery of services, increase
20 administrative efficiencies and eliminate duplication of efforts. To this end, they may share
21 staff and facilities. This coordination is not intended to diminish the authority of the Disability
22 and Aging Services Commission over matters under the jurisdiction of the Commission.

23
24 The Director of the Aging and Adult Services Commission also may serve as the department
25 head for DAAS, and/or as a deputy director for the Department of Human Services, but shall
receive no additional compensation by virtue of an additional appointment. If an additional

1 appointment is made, it shall not diminish the authority of the Aging and Adult Services
2 Commission over matters under the jurisdiction of the
3 Commission.

4
5 (d) The Local Agency Formation Commission (LAFCo) is a separate legal entity established
6 under State law and is not a department or agency of the City. Because the City has a legal
7 obligation to provide funds to LAFCo, this ordinance includes an appropriation for that
8 purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's
9 oversight and direction, this ordinance includes appropriations to LAFCo in the Board of
10 Supervisors budget for administrative reasons related to the format of this ordinance. Any
11 transfers of funds to LAFCo from other appropriations in the budget are prohibited without
12 approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the
13 Board of Supervisors, may not perform work for LAFCo, ~~under except as authorized by~~ a
14 memorandum of understanding between the City and LAFCo, subject to any required
15 approvals.

16
17 **SECTION 15. Travel Reimbursement and Cell Phone Stipends.**

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

23
24 The Controller may advance the sums necessary for traveling expenses, but proper account
25 and return must be made of said sums so advanced by the person receiving the same within
ten days after said person returns to duty in the City ~~and County of San Francisco~~, and failure

1 on the part of the person involved to make such accounting shall be sufficient cause for the
2 Controller to withhold from such persons pay check or checks in a sum equivalent to the
3 amount to be accounted.

4
5 In consultation with the Human Resources Director, the Controller shall establish rules and
6 parameters for the payment of monthly stipends to officers and employees who use their own
7 cell phones to maintain continuous communication with their workplace, and who participate
8 in a Citywide program that reduces costs of City-owned cell phones.

9
10 **SECTION 15.1 State of California Travel Program.**

11 To ensure cost effective rates and charges and reduce administrative burdens and costs
12 associated with expense reimbursement for City business-related travel and field expenses,
13 the Controller's Office is authorized to implement rules and regulations required of
14 departments that participate in the State of California's Statewide Travel Program,
15 administered by the California Department of General Services, which provides access to
16 State-negotiated rates with hotel, airline, and car rental providers in adherence with the
17 State's competitive procurement solicitation and contract award rules and regulations. In
18 compliance with rules and regulations established by the Controller, which may be updated
19 from time to time, departments are permitted to participate in the State of California Travel
20 Program as per the preestablished terms and conditions required by the State for local
21 governments. The Controller's Accounting Policies and Procedures manual shall include the
22 State of California Travel Program rules and regulations. This provision shall satisfy San
23 Francisco Administrative Code approval, including Section 21.16 Use of Purchasing
24 Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel
25 and related services procured through the State of California Travel Program.

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

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

9
10 **SECTION 17. Airport Service Payment.**

11 The moneys received from the Airport's revenue fund as the Annual Service Payment
12 provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations
13 of the Airport Commission for indirect services provided by the City ~~and County of San~~
14 ~~Francisco~~ to the Commission and San Francisco International Airport and constitute the total
15 transfer to the City's General Fund.

16
17 The Controller is hereby authorized and directed to transfer to the City's General Fund from
18 the Airport revenue fund with the approval of the Airport Commission funds that constitute the
19 annual service payment provided in the Airline - Airport Lease and Use Agreement in addition
20 to the amount stated in the Annual Appropriation Ordinance.

21
22 On the last business day of the fiscal year, unless otherwise directed by the Airport
23 Commission, the Controller is hereby authorized and directed to transfer all moneys remaining
24 in the Airport's Contingency Account to the Airport's Revenue Fund. The Controller is further
25 authorized and directed to return such amounts as were transferred from the Contingency
Account, back to the Contingency Account from the Revenue Fund Unappropriated Surplus

1 on the first business day of the succeeding fiscal year, unless otherwise directed by the Airport
2 Commission.

3
4 **SECTION 18. Pooled Cash, Investments.**

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

11
12
13 **SECTION 19. Matching Funds for Federal or State Programs.**

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

18
19 **SECTION 20. Advance Funding of Bond Projects – City Departments.**

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

1 the period or periods covered by the advance as the basis for computing the amount of
2 interest foregone which is to be credited to the General Fund.

3
4 **SECTION 21. Advance Funding of Projects – Transportation Authority.**

5 Whenever the San Francisco County Transportation Authority requests advance funding of
6 the costs of administration or the costs of projects specified in the City and County of San
7 Francisco Transportation Expenditure Plan which will be funded from proceeds of the
8 transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code
9 of the City ~~and County of San Francisco~~, the Controller is hereby authorized to make such
10 advance. The Controller shall recover from the proceeds of the transactions and use tax when
11 they become available, the amount of the advance and any interest earnings foregone by the
12 City ~~and County~~ General Fund as a
13 result of such cash advance funding. The Controller shall use the monthly rate of return
14 earned by the Treasurer on General City Pooled Cash funds during the period or periods
15 covered by the advance as the basis for computing the amount of interest foregone which is
16 to be credited to the General Fund.

17
18 **SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.**

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

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

4
5 **SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.**

6 In order to further the implementation and adoption of the Financial and Procurement
7 System's modules, the Controller shall have the authority to reclassify departments'
8 appropriations to conform to the accounting and project costing structures established in the
9 new system, as well as reclassify contract authority utilized (expended) balances and
10 unutilized (available) balances to reflect actual spending.

11
12 **SECTION 23. Transfer of State Revenues.**

13 The Controller is authorized to transfer revenues among City departments to comply with
14 provisions in the State budget.
15

16
17 **SECTION 24. Use of Permit Revenues from the Department of Building Inspection.**

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

22
23 **SECTION 25. Board of Supervisors Official Advertising Charges.**

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

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SECTION 26. Work Order Appropriations.

The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department, as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

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

SECTION 27. Revenue Reserves and Deferrals.

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

1 establishment of deferred revenue or reserve accounts. In order to maintain balance between
2 budgeted revenues and expenditures, revenues realized in the fiscal year preceding the year
3 in which they are appropriated shall be considered reserved for the purposes for which they
4 are appropriated.

5 6 **SECTION 28. Close-Out of Reserved Appropriations.**

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

13 14 15 **SECTION 28.1. Reserves Placed on Expenditures by Controller.**

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

20 21 **SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.**

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

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

3
4 The Controller is authorized to approve substitutions within equipment items purchased to
5 equip capital facilities providing that the total cost is within the Board-approved capital project
6 appropriation.

7
8 The Controller is authorized to transfer approved appropriations between departments to
9 correctly account for capitalization of fixed assets.

10
11 The Controller is authorized to shift sources among cash and COP-funded capital projects
12 across General Fund departments to ensure the most efficient and cost-effective
13 administration of COP funds, provided there is no net increase or decrease in project budgets.

14
15 The Controller is hereby authorized to revise COP debt service appropriations within General
16 Fund supported COP debt service funds for authorized but unissued debt, in order to make
17 final debt service payments due upon issuance of authorized debt. Such revisions shall not
18 increase or decrease approved expenditure authority and shall only be done for the purpose
19 of reducing interest costs in future years. Such revisions shall only be made if the Controller
20 determines it is financially advantageous to do so.

21
22 **SECTION 30. Business Improvement Districts.**

23 Proceeds from all special assessments levied on real property included in the property-based
24 business improvement districts in the City ~~and County of San Francisco~~ are hereby
25 appropriated in the respective amounts actually received by the City ~~and County~~ in such fiscal
year for each such district.

1
2 The Controller is authorized to disburse the assessment revenues appropriated by this section
3 to the respective Owners' Associations (as defined in Section 36614.5 of the Streets and
4 Highways Code) for such districts as provided in the management district plans, resolutions
5 establishing the districts, annual budgets and management agreements, as approved by the
6 Board of Supervisors for each such district, for the purposes authorized
7 therein. The Tourism Improvement District and Moscone Expansion Business Improvement
8 District assessments are levied on gross hotel room revenue and are collected and distributed
9 by the Tax Collector's Office.

10
11 **SECTION 31. Infrastructure Financing ~~and~~, Infrastructure Revitalization and Financing,**
12 **and Enhanced Infrastructure Financing Districts.**

13 Within the City, the Board of Supervisors has formed certain voluntary tax increment financing
14 districts under State legislation:

- 15 • Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of
16 Supervisors ~~has~~ formed Infrastructure Financing Districts (IFD) ~~and~~
- 17 • Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of
18 Supervisors formed Infrastructure and Revitalization Financing (~~IRFD~~) Districts (IRFD) within
19 the City ~~and County of San Francisco~~.
- 20 • Pursuant to California Government Code Section 55398.50 et seq. (EIFD), the Board of
21 Supervisors and Enhanced Infrastructure Financing District Public Financing Authority No. 1
22 formed an Enhanced Infrastructure Financing District (EIFD).

23 The Board of Supervisors hereby authorizes the Controller to transfer funds and appropriation
24 authority between and within accounts related to City ~~and County of San Francisco~~ IFDs ~~and~~,
25 IRFDs, and EIFDs to serve accounting and State requirements, the latest approved
Infrastructure Financing Plan for a District, and applicable bond covenants.

1
 2 When 100% of the portion of property tax increment normally appropriated to the City ~~and~~
 3 ~~County of San Francisco~~'s General Fund or Special Revenue Fund or to the County's
 4 Educational Revenue Augmentation Fund (ERAF) is instead pledged, based on Board of
 5 Supervisors Ordinance or Resolution approving the Infrastructure Financing Plan, the
 6 Controller may increase or decrease appropriations to match actual revenues realized for the
 7 IFD, ~~or~~ IRFD, or EIFD. Any increases to appropriations would be consistent with the Financing
 8 Plan previously approved by the Board of Supervisors.

IFD/IRFD No / Title	Ordinance	Estimated Tax Increment *	
		FY 2023-24	FY 2024-25
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 779,000	\$ 794,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ 2,283,000	\$ 4,323,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 5,103,000	\$ 5,305,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 8,897,000	\$ 11,612,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ -	\$ 1,830,000

17 *Estimated tax increment per approved Infrastructure Financing Plans.

18 **SECTION 32. Community Facilities and Special Tax Districts.**

19 Pursuant to California Government Code 53311 et seq. (~~the~~ Mello-Roos Community Facilities
 20 Act of 1982) and Chapter 43, Article X of the San Francisco Administrative Code, which
 21 incorporates the Mello-Roos Community Facilities Act of 1982, the Board of Supervisors ~~has~~
 22 formed Community Facilities Districts (CFDs) and Special Tax Districts (STDs) within the City.
 23 Proceeds from special taxes levied on property in the CFDs/STDs are hereby appropriated in
 24 the respective amounts actually received by the City in such fiscal year for each such district.

1 The Controller is authorized to disburse the special tax revenues appropriated by this section
2 as provided in the Joint Community Facilities Agreements, Development Agreements,
3 Disposition and Development Agreements, Resolutions of Formation, and Ordinances levying
4 special taxes, as approved by the Board of Supervisors for each such district for the purposes
5 authorized therein.

6
7 The Controller may transfer funds and appropriation authority between and within accounts
8 related to CFDs and STDs to serve accounting requirements, pay authorized expenditures
9 describieddescribed in the Board of Supervisors approved ~~CFD/STD Report~~Resolution of
10 Formation for each district (as
11
12
13 approved in the referenced Ordinances), and comply with applicable bond covenants.

14
15 The table below provides estimated special tax revenues for informational purposes; only
16 amounts actually received by the City and County of San Francisco for each district in any
17 given fiscal year are authorized to be expended.

CFD/STD No / Title	Ordinance	Estimated Special Tax Revenues	
		(FY 2023-24)	(FY 2024-25)
CFD No. 2014-1 (Transbay) (1)	001-15	\$ 32,711,674	\$ 33,365,908
CFD No. 2016-1 (T.I.) - IA No. 1 (2)(3)	022-17	\$ 2,890,444	\$ 2,948,253
CFD No. 2016-1 (T.I.) - IA No. 2 (2)(3)	022-17	\$ 2,330,136	\$ 2,376,739
CFD No. 2016-1 (T.I.) - IA No. 3 (4)	022-17	\$ -	\$ 1,293,535
STD No. 2018-1 (Central SoMa)	021-19	\$ -	\$ -
STD No. 2019-1 (P70 Condos) (5)	027-20	\$ 1,180,912	\$ 1,204,530
STD No. 2019-2 (P70 Leased) (6)	028-20	\$ 562,094	\$ 573,336
STD No. 2020-1 (Mission Rock) (7)	079-20	\$ 8,843,065	\$ 9,019,927
STD No. 2022-1 (Power Station)	061-22	\$ -	\$ -

*Preliminary, subject to change

Notes:

- (1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
- (2) Based on building permits issued as of April 10, 2023.
- (3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off of the RMA.
- (4) Assumes the building permit for Sub-Block C3.5 is issued by September 2023. Special tax estimates based on Attachment 3 of the RMA.
- (5) "Based on VDDA Execution Dates and COOs as of "&\$A\$1&". PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.
- (6) "Based on VDDA Execution Dates and COOs as of "&\$A\$1&". Building 12 is the only property that has had a VDDA Execution Date and issued a COO.
- (7) "Based on Parcel Lease Execution Dates as of "&A1&". Parcel G was Developed as of FY 2022-23 and the remaining T Zone 1 parcels are Developed as of FY 2023-24.

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget

Stabilization Reserve.

~~Seventy-nine million, five hundred and five thousand (\$79,505,000) One hundred fifty-four million, eight hundred sixty thousand and nine hundred forty-three three dollars (\$154,860,943)~~ of projected but unbudgeted, unassigned fund balance from fiscal year 202~~23~~-2~~34~~ is designated for balancing future budget shortfalls in FY 2024~~5~~-2~~56~~ and after. This amount shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 32.2. Federal and State Emergency Revenue Revisions.

1 The Controller is authorized to revise approved revenue budgets for federal and state
2 emergency-related revenues to manage timing differences and cash flow needs driven by
3 changing granting agencies' guidance and approvals, provided that such adjustments shall
4 not change cumulative total revenue budgets in a given fund for the period from fiscal years
5 2020-21 through 2024~~5~~-25~~6~~. Such revisions shall not change approved expenditure authority.
6 The Controller shall report any such revisions to the Mayor and Board within 30 days of their
7 enactment.

8 **SECTION 32.3 Fiscal Cliff Reserve.**

9 Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from
10 fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of maintaining projected budget
11 shortfalls following the spend down of federal and state stimulus funds and other one-time
12 sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. In addition
13 to that purpose, the Fiscal Cliff Reserve is hereby amended to include that it also serves the
14 purpose of managing business tax revenue shortfalls. This assignment shall not be included
15 in the calculations of deposits to the Budget Stabilization Reserve described in Administrative
16 Code Section 10.60 (c).

18 **SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-** 19 **19 Emergency.**

20 The Controller is authorized to adjust federal and state sources appropriations to reflect
21 eligible costs by authorized spending category, to ensure cost reimbursement recovery
22 revenues are maximized, and to align eligible costs to the appropriate federal or state fund,
23 provided there is no net increase or decrease to COVID-19 emergency response revenues
24 or expenditures. Adjustments may be made across fiscal years.
25



To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 31, 2024
Re: June 1 Department Interim Exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance

Dear Madam Clerk,

I herein present exceptions to the June 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:

General Fund Positions (7.0 FTE)

- **Human Resources Department (HRD)**
1053 IS Business Analyst-Senior (1.0 FTE), 1823 Senior Administrative Analyst (1.0 FTE). These two filled positions have been previously funded through project-based funding and are critical to support ongoing Hiring Modernization projects approved by the Committee on Information Technology (COIT).
- **Office of the City Attorney (CAT)**
8177 Attorney (Civil/Criminal) (1.0 FTE), 8151 Claims Investigator (1.0 FTE). These two positions are needed due to the increase in tax-related appeals, claims and litigation the City is facing, which jeopardizes the City's revenue. The interim exception is necessary to immediately add capacity to handle the increased workload as much of the tax litigation has already commenced. The interim exception also allows CAT to spread its recruitment efforts, which will facilitate their efforts to identify and hire specialty litigators and staff.
- **Office of the Public Defender (PDR)**
8173 Legal Assistant (1.0 FTE), 8106 Legal Process Clerk (1.0 FTE). These two filled positions are part of the Public Defender's Clean Slate Unit, which provides expungement and other post-conviction relief to thousands of eligible people who have an arrest or conviction in San Francisco while reducing barriers to a myriad of opportunities including employment, housing, education, and professional licensing. A private grant for the Clean Slate program is set to expire at the end of this fiscal year (June 30, 2024), necessitating an interim exception to ensure continuity of the program.

- **Human Services Agency (HSA)**
1823 Senior Administrative Analyst (1.0 FTE). The 1823 Senior Analyst position is necessary to support the ramp up of the implementation of Proposition F (County Adult Assistance Program (CAAP) SUD Ordinance), which is effective January 1st, 2025. The 1823 will play a critical role in assisting in program planning in advance of a contractor's start date, helping to ensure successful implementation and client experience with onramp support of multiple case managers, clerical, supervisory staff, physical location logistics, eligibility worker interfacing, and DPH coordination. This position is represented as 0.79 FTE in the Proposed ASO & AAO, but will be amended to 1.0 FTE as a technical adjustment.

General Fund Non-personnel Expenditures

- **General Fund (GEN) – LGBTQ Museum (\$5,000,000)**
To allow for the immediate acquisition of a site that has been identified to begin the establishment of an LGBTQ history museum in San Francisco.

Non-General Fund Positions (2.0 FTE)

- **Office of the Public Defender (PDR)**
8177 Attorney (Civil/Criminal) (1.0 FTE). The 8177 attorney position is an existing grant funded position that is being re-assigned to a new project ID, thus triggering an interim exception.
- **Department of Homelessness and Supportive Housing (HOM)**
2917 Program Support Analyst (1.0 FTE). This position is necessary to support the ramp up of 80 new urgent accommodation vouchers for families to meet the increased demand for shelter by families experiencing homelessness. The urgent accommodation voucher program will expand quickly to respond to the current crisis of new arrivals; therefore, it is necessary for the new staff member who will support the program to start at the beginning of the fiscal year. Existing shelter staff do not have the capacity to absorb this additional workload, and a delay in hiring will result in a slow program roll out.

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,



Anna Duning
Mayor's Budget Director

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

OFFICE OF THE MAYOR
SAN FRANCISCO



LONDON N. BREED
MAYOR

MAY 31 PM 3:37

A handwritten signature in blue ink, appearing to be "LNB", written over a horizontal line.

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 31, 2024
Re: Minimum Compensation Ordinance and the Mayor's FY 2024-25 and FY 2025-26
Proposed Budget

Madam Clerk,

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for nonprofit corporations will be \$20.25 as of July 1, 2024, eventually reaching \$23.00 by January 1, 2026. Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for public entities will be \$22.00 by January 1, 2025, eventually reaching \$25.50 by July 1, 2027.

This letter provides notice to the Board of Supervisors that the Mayor's proposed budget for FY 2024-25 and FY 2025-26 contains funding to support these minimum compensation wage levels for nonprofit corporations and public entities.

If you have any questions, please contact my office.

Sincerely,

A handwritten signature in blue ink, appearing to be "Anna Duning", written in a cursive style.

Anna Duning
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller



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,

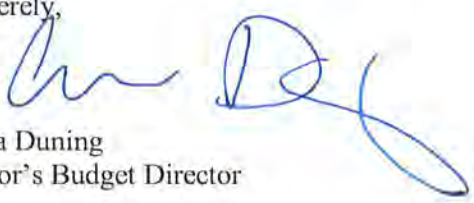
Per Charter Section 9.101, the Mayor's Office hereby submits the following technical adjustments to the Mayor's Proposed May 1 Budget for FY 2024-25 and FY 2025-26. The May 1 budget is now part of the June 1 Mayor's proposed budget, however, since the Board of Supervisors has already reviewed these budgets, 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,


Anna Duning
Mayor's Budget Director

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


2024 MAY 31 PM 3:37
LONDON BREED

**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	256,755	(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 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	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 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
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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	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

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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	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 Srvcs	-	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
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	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
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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	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)

**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	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	3,363,746	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	663	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)	17,789	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	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	537,995	542,438	4,443	
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	346,801	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)
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 - Retiree 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-CityMatchPropC	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-CityMatchPropC	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-CityMatchPropC	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 Recover	(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 AssntnceFed	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	20,553	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
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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	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)	(72)	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)

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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	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	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PRT	109759	23680	10026769-0001	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,664	(70)
NGFS	PRT	109759	23680	10026769-0001	10000	515710 - Dependent Coverage	25,684	25,596	(88)	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)	1,281,825	214,844	(1,066,981)
NGFS	PRT	109762	23680	10026769-0001	10000	513010 - Retire City Misc	155,817	(3,691)	(159,508)	175,396	21,878	(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-CityMatchPropt	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	22,016	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 - ITQ 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 - ITQ 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-CityMatchProp	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-CityMatchProp	1,111	1,114	3	1,150	1,153	3
NGFS	PRT	109766	23680	10026769-0001	10000	515710 - Dependent Coverage	49,221	48,056	(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-CityMatchProp	255	-	(255)	264	-	(264)
NGFS	PRT	109769	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProp	1,470	1,725	255	1,522	1,786	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-CityMatchPropt	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-CityMatchPropt	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	27,578	(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	34,962	(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	14,883,618	13,118,782	(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	11,632	11,660	28
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	3,251,558	3,194,350	(57,208)	3,531,673	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)	33,488	33,493	7	35,234	35,240	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	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-CityMatchPropt	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	14,078	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-CityMatchPropt	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	19,916,965	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	1,354,696	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-CityMatchPropt	56,368	56,484	116	59,672	59,810	138
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-CityMatchPropt	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	12,889,115	(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	313,878	(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-CityMatchPropC	41,094	40,944	(150)	42,756	42,597	(159)
NGFS	PUC	229292	20160	10030002-0004	10000	515710 - Dependent Coverage	1,483,035	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	785,488	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-CityMatchPropC	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	331,492	(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	6,960
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	228,305	225,543	(2,762)	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-CityMatchPropt	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)	946,885	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	10016956-0001	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	1,507,969	(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)	93,638	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-CityMatchPropC	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	298,808	297,922	(886)	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	16,360	(45)	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	515010 - 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	22,018	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	98,166	(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-CityMatchPropC	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-CityMatchPropC	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	3,098	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	82,780	(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	234,885	(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 E	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	515810 - 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 Reservi	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	6,024,304	6,082,126	57,822	6,342,529	6,408,638	66,109
NGFS	PUC	232403	25940	10029998-0006	10000	513010 - Retiree 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-CityMatchPropC	17,840	17,992	152	18,898	18,885	(13)
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	139,801	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	2,811,124	2,918,611	7,487	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	515010 - 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	8,184,528	18,287
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-CityMatchPropf	20,900	20,976	76	21,573	21,653	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-CityMatchPropf	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	67,871	(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	134,608	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	67,808	67,887	79
NGFS	PUC	292656	25940	10029995-0036	10000	515030 - RetireeHlthCare-CityMatchPropf	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)	840,685	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)	65,645	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)	32,821	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	8,899,606	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-CityMatchProp	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	25,566	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-CityMatchProp	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 - Crit 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)



To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 31, 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 5177 Safety Officer) to be transferred from the Department of Public Health (DPH) to the Fire Department (FIR) to streamline Safety Office work at DPH's Occupational Health Program currently being performed under a workorder between the departments.
- Five positions (1.0 FTE 0932 Manager IV, 1.0 FTE 1822 Administrative Analyst, 1.0 FTE 1232 Training Officer, and 2.0 FTE 1842 Management Assistant), which make up the Office of Transgender Initiatives, to be transferred from the City Administrator's Office (ADM) to the Human Rights Commission (HRC), in order to more effectively support transgender, gender nonconforming, and LGBTQ San Franciscans.
- Nine positions (1.0 FTE 0932 Manager IV, 1.0 FTE 0931 Manager III, 1.0 FTE 0923 Manager II, 3.0 FTE 6333 Senior Building Inspector, 2.0 FTE 9772 Community Development Specialist, and 1.0 FTE 1840 Junior Management Assistant) to be transferred from the City Administrator's Office (ADM) to the Department of Disability and Aging Services (DAS) in the Human Services Agency (HSA) in April 2025, in order to provide more effective policies and programs for San Franciscans with disabilities.

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

A handwritten signature in blue ink, appearing to read "L. Breed", and a date stamp that reads "2024 MAY 31 PM 3:25".



To: Aaron Peskin, President of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 31, 2024
Re: 30-Day Waiver Requests

President Peskin,

The Mayor's Office respectfully requests 30-day hold waivers for the following ordinances and trailing legislation introduced with the budget on Friday, May 31, 2024:

- Proposed Interim Annual Appropriation Ordinance (AAO) for Selected Departments
- Proposed Interim Annual Salary Ordinance (ASO) for Selected Departments
- Proposed Annual Appropriation Ordinance (AAO) for Selected Departments
- Proposed Annual Salary Ordinance (ASO) for Selected Departments
- Proposed Interim Budget and the Proposed Budget for the Office of Community Investment and Infrastructure (OCII)
- Police Code – License fees
- Administrative Code – County Clerk fees
- Health Code – DPH Patient Rates
- Public Works Code – Permit fees and charges
- Park Code – Tennis court reservation fees
- Park Code – Recreation program fees
- Homelessness and Supportive Housing Fund – FYs 2024-25 and 2025-26 Expenditure Plan
- Funding Reallocation – Our City, Our Home Homelessness Gross Receipts Tax
- Early Care and Education Commercial Rents Tax Baseline
- Resolution Adjusting the Access Line Tax with the Consumer Price Index of 2024
- Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation Ceiling
- Administrative Code – Maddy Emergency Services Fund
- Administrative Code – Competitive solicitation requirements for DPH Grant
- Overtime Supplemental Appropriation for Police Department and Sheriff Department
- Business and Tax Regulations Code – DPH cannabis fees

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MAYOR OF SAN FRANCISCO
MAY 31 PM 3:47

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



Handwritten signature and date stamp: "FY" and "2024 MAY 31 PM 3:32".

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 31, 2024
Re: Mayor's June 1 FY 2024-25 and FY 2025-26 Budget Submission

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 June 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 June 1 Budget Book, the following items are included in the Mayor's submission:

- The June 1 Proposed Interim Annual Appropriation Ordinance (AAO) and Proposed Interim Annual Salary Ordinance (ASO)
- The June 1 Proposed Annual Appropriation Ordinance (AAO) and Proposed Annual Salary Ordinance (ASO), along with Administrative Provisions
- The Proposed Interim Budget and the Proposed Budget for the Office of Community Investment and Infrastructure (OCII)
- 30 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 to the ASO
- A letter addressing funding levels for nonprofit corporations or public entities for the coming two fiscal years
- A letter and supporting documentation detailing technical adjustments to the Mayor's Proposed May 1 Budget for FY 2024-25 and FY 2025-26, per Charter Section 9.101
- Memo to the Board President requesting for 30-day rule waivers on ordinances

Please note the following:

- Technical adjustments to the June 1 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 #
ADM	New Prop J	Office of the Medical Examiner security services	Resolution	240613
ADM	Continuing Prop J	City Administrator's Office fleet security services, Real Estate Division custodial services and security services, and convention facilities management for FY 2024-25	Resolution	240612
BOS	Continuing Prop J	Board of Supervisors Budget and Legislative Analyst Services for FY 2024-25	Resolution	240612
DPH	Continuing Prop J	Department of Public Health security services for FY 2024-25	Resolution	240612
DPW	Continuing Prop J	Department of Public Works security services for FY 2024-25	Resolution	240612
HOM	Continuing Prop J	Homelessness and Supportive Housing security services for FY 2024-25	Resolution	240612
HSA	Continuing Prop J	Human Services Agency Security Services for FY 2024-25	Resolution	240612
MOHCD	Continuing Prop J	Mayor's Office of Housing and Community Development security services for FY 2024-25	Resolution	240612
REG	Continuing Prop J	Department of Elections Assembly of Vote by Mail Services for FY 2024-25	Resolution	240612
SHF	Continuing Prop J	Sheriff's Department County Jails Food Services for FY 2024-25	Resolution	240612
ADM	Code Amendment	Amending the Police Code to adjust to current amounts the license fees for Billiard Parlor, Dance Hall Keeper, Extended Hours Premises, Fixed Place Outdoor Amplified Sound, Limited Live Performance, Mechanical Amusement Device, and Place of Entertainment permits	Ordinance	240598
ADM	Code Amendment	Amending the Administrative Code to adjust the fees imposed by the County Clerk, and authorizing the Controller to make future adjustments to the fees	Ordinance	240597
DPH	Patient Rates	Amending the Health Code to set patient rates and rates for other healthcare services provided by the Department of Public Health, for Fiscal Years 2024-2025 and 2025-2026	Ordinance	240600
DPW	Code Amendment	Amending the Public Works Code to modify certain permit fees and other charges and affirming the Planning	Ordinance	240601

		Department's determination under the California Environmental Quality Act		
REC	Code Amendment	Amending the Park Code to authorize the Recreation and Park Department to charge a fee for reserving tennis and pickleball courts at locations other than the Golden Gate Park Tennis Center	Ordinance	240603
REC	Code Amendment	Amending the Park Code to impose an additional \$5 charge for recreation programs	Ordinance	240602
DAT	Joint Powers Grant	Authorizing the Office of the District Attorney to accept and expend a grant in the amount of \$2,530,992 from the California Victim Compensation Board	Resolution	240617
REC	Habitat Conservation Fund Grants	Retroactively authorizing the Recreation and Park Department to accept and expend grant funding in the amount of \$400,000 from the Habitat Conservation Fund	Resolution	240615
REC	BAAQMD Grant	Authorizing the Recreation and Park Department to accept and expend a grant in the amount of \$619,085 from the Bay Area Air Quality Management District to install level-2 electric vehicle chargers at six park sites	Resolution	240614
REC	USDA Urban Forest Grant	Authorizing the Recreation and Park Department to accept and expend a grant in the amount of \$2,000,000 from the USDA Forest Service to develop a Workforce Development Program and implement Reforestation Projects	Resolution	240616
DPH	Recurring State Grants	Authorizing the acceptance and expenditure of Recurring State grant funds by the San Francisco Department of Public Health for Fiscal Year (FY) 2024-2025	Resolution	240618
HOM/HSR	CAAP Client Housing Legislation	Approving the FYs 2024-2025 and 2025-2026 Expenditure Plan for the Department of Homelessness and Supportive Housing Fund	Resolution	240620
HSR/DPH	Funding Reallocation – Our City, Our Home Homelessness Gross Receipts Tax	Reallocating approximately \$13,676,000 in unappropriated earned interest revenues from the Our City, Our Home Fund to allow the City to use such revenues from the	Ordinance	240607

		Homelessness Gross Receipts Tax for certain types of services to address homelessness		
DEC	Early Care and Education Commercial Rents Tax Baseline	Amending the baseline funding requirements for early care and education programs in Fiscal Years 2024-2025 through 2027-2028, to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax for those baseline programs	Ordinance	240604
OCII	OCII Interim Budget Resolution	Approving the Fiscal Year 2024-25 Interim Budget of the Office of Community Investment and Infrastructure	Resolution	240610
OCII	OCII Budget Resolution	Approving the Fiscal Year 2024-25 Budget of the Office of Community Investment and Infrastructure	Resolution	240611
CON	Access Line Tax (ALT) Tax Rates	Concurring with the Controller's establishment of the Consumer Price Index for 2024, and adjusting the Access Line Tax by the same rate	Resolution	240619
CON	Neighborhood Beautification Fund	Adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2024	Ordinance	240608
DPH	Code Amendment	Amending the Administrative Code to repeal the Maddy Emergency Services Fund	Ordinance	240606
DPH	Code Amendment	Authorizing the Department of Public Health to award a one-time grant to Planned Parenthood Northern California by waiving the competitive solicitation requirements of the Administrative Code	Ordinance	240605
POL/SHF	Overtime Supplemental	De-appropriating surplus amounts from and re-appropriating amounts to overtime at the Police Department and Sheriff Department to support projected increases in spending as required per Administrative Code Section 3.17	Ordinance	240609
ADM/DPH	Cannabis Inspection Fees	Amending the Business and Tax Regulations Code to eliminate fees charged to permitted cannabis businesses to cover the cost of inspections of those businesses by the Department of Public Health	Ordinance	240599