

File No. 220665

Committee Item No. 1

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee Date June 10, 2022

Board of Supervisors Meeting Date _____

Cmte Board

<input type="checkbox"/>	<input type="checkbox"/>	Motion
<input type="checkbox"/>	<input type="checkbox"/>	Resolution
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ordinance
<input type="checkbox"/>	<input type="checkbox"/>	Legislative Digest
<input type="checkbox"/>	<input type="checkbox"/>	Budget and Legislative Analyst Report
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<input checked="" type="checkbox"/>	<input type="checkbox"/>	Department/Agency Cover Letter and/or Report
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OTHER (Click on linked files below to view large files)

<input checked="" type="checkbox"/>	<input type="checkbox"/>	Proposed Interim AAO FY2022-2023 & FY2023-2024
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Proposed Interim ASO FY2022-2023 & FY2023-24
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Mayor's Proposed Budget Book
<input checked="" type="checkbox"/>	<input type="checkbox"/>	AAO Administrative Provisions Redlined FYs 2023 & 2024
<input checked="" type="checkbox"/>	<input type="checkbox"/>	ASO Administrative Provisions Redlined FYs 2023 & 2024
<input checked="" type="checkbox"/>	<input type="checkbox"/>	AAO Administrative Provisions Tracked FYs 2023 & 2024
<input checked="" type="checkbox"/>	<input type="checkbox"/>	ASO Administrative Provisions Tracked FYs 2023 & 2024
<input checked="" type="checkbox"/>	<input type="checkbox"/>	MYR Interim Exceptions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	MYR Minimum Compensation Ordinance Letter 6/1/2022
<input checked="" type="checkbox"/>	<input type="checkbox"/>	MYR Notice of Transfer of Functions 6/1/2022
<input checked="" type="checkbox"/>	<input type="checkbox"/>	MYR Technical Adjustments to Proposed May Budget 6/1/2022
<input checked="" type="checkbox"/>	<input type="checkbox"/>	MYR Technical Adjustments Lists - May 1 Departments FYs 2022-2024
<input type="checkbox"/>	<input type="checkbox"/>	

Completed by: Brent Jalipa Date June 6, 2022

Completed by: Brent Jalipa Date _____

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CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED INTERIM BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2022



File No. _____

Ordinance No. _____

**FISCAL YEAR ENDING JUNE 30, 2023 and
FISCAL YEAR ENDING JUNE 30, 2024**

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CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED INTERIM SALARY ORDINANCE

As of June 1, 2022



File No. _____

Ordinance No. _____

**FISCAL YEAR ENDING JUNE 30, 2023 and
FISCAL YEAR ENDING JUNE 30, 2024**

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CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

LONDON N. BREED

MAY PROPOSED BUDGET

FISCAL YEARS 2022-2023 & 2023-2024



MAYOR'S OFFICE OF PUBLIC POLICY AND FINANCE

Ashley Groffenberger, Director of Mayor's
Office of Public Policy and Finance

Anna Duning, Deputy Budget Director

Adrian Liu, Senior Fiscal and Policy Analyst

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Sally Ma, Fiscal and Policy Analyst

Damon Daniels, Junior Fiscal and Policy Analyst

Xang Hang, Fiscal and Policy Assistant

SECTION 3. General Authority.

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

SECTION 3.1 Two-Year Budget.

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

SECTION 4. Interim Budget Provisions.

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

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

SECTION 4.1 Interim Budget – Positions.

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

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

If the Budget 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 passage of the budget by the Board of Supervisors, and approval of the budget by the Mayor.

SECTION 5. Transfers of Functions and Duties.

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

Where a duty or performance has been transferred from one department to another or departmental reorganization is effected as provided in the Charter, in addition to any required transfer of funds, the Controller and Human Resources Director are authorized to make any personnel transfers or reassignments between the affected departments and appointing officers at a mutually convenient time, not to exceed 100 days from the effective date of the ordinance 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 which are applicable to the ensuing fiscal year, said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.

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

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

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

SECTION 5.5 Real Estate Services.

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

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

SECTION 5.6 Collection Services.

In any contracts for the collection of unpaid bills for services rendered to clients, patients or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to 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 5.8 Collection and Legal Services.

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

SECTION 6. Bond Interest and Redemption.

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

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

SECTION 7. Allotment Controls.

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

The Controller in issuing payments or in certifying contracts, purchase orders or other encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted portions of appropriation items to be available for encumbrance or expenditure and shall not approve the incurring of liability under any allotment in excess of the amount of such allotment. In case of emergency or unusual circumstances which could not be anticipated at the time of allotment, an additional allotment for a period may be made on the recommendation of the department head and the approval of the Controller. After the allotment schedule has been established or fixed, as heretofore provided, it shall be unlawful for any department or officer to expend or cause to be expended a sum greater than the amount set forth for the particular activity in the 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 \$5,000 and a useful life of three years and over shall only be purchased from appropriations specifically provided for equipment or lease-purchased equipment, including equipment from capital projects. Departments may purchase additional or replacement equipment from previous equipment or lease-purchase appropriations, or from citywide equipment and other non-salary appropriations, with approval of the Mayor's Office and the Controller.

Where appropriations are made herein for the purpose of replacing automotive and other equipment, the equipment replaced shall be surrendered to the 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 the Board of Supervisors in the making of the original appropriation.

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

SECTION 7.3 Enterprise Deficits.

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

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 and County of San Francisco to backfill State reductions, the Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls

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

SECTION 9. Interdepartmental Services.

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

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

The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may adjust charges or fees for services that may be authorized by the Board of Supervisors for the administration of the 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 and County including amounts required to fund arbitration awards.

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

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

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

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

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

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

(i) For purposes of defining terms in Administrative Code Section 3.18, the Controller is authorized to process transfers where such transfers are required to administer the budget through the following certification process: In cases where expenditures are reduced at the level of appropriation control during the Board of Supervisors phase of the budget process, the Chair of the Budget 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.

(j) Department travel budgets shall be considered as line-item appropriations for the purposes of administration for Administrative Code Section 3.18 and Charter Section 9.113(c) governing limitations on transfer of appropriated funds.

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

SECTION 10.6 Funding Memoranda of Understanding (MOUs).

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

SECTION 10.10 Litigation Reserve, Payments.

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

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.

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

Recurring grant funds which are detailed in departmental budget submissions and approved by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met the requirements of Administrative Code Section 10.170 for the approval to apply for, receive and expend said funds and shall be construed to be funds received for a specific purpose as set forth in this section. Positions specifically approved by granting agencies in said grant awards may be filled as though said positions were included in the annual budget and Annual Salary Ordinance, provided however that the tenure of such

positions shall be contingent on the continued receipt of said grant funds. Individual grants may be adjusted by the Controller to reflect actual awards made if granting agencies increase or decrease the grant award amounts estimated in budget submissions.

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

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

SECTION 11.2 Insurance Recoveries.

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

SECTION 11.3 Bond Premiums.

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

SECTION 11.4 Ballot Arguments.

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

SECTION 11.5 Tenant Overtime.

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

SECTION 11.6 Refunds.

The Controller is hereby authorized and directed to set up appropriations for refunding amounts deposited in the Treasury in excess of amounts due, and the receipts and expenditures from each are hereby appropriated in accordance with law. Whereby State statute, local ordinance or court order, interest is payable on amounts to be refunded, in the absence of appropriation therefore, such interest is herewith appropriated from the unappropriated interest fund or interest earnings of the fund involved. The Controller is authorized, and funds are hereby appropriated, to refund overpayments and any

mandated interest or penalties from State, Federal and local agencies when audits or other financial analyses determine that the City has received payments in excess of amounts due.

SECTION 11.7 Arbitrage.

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

SECTION 11.8 Damage Recoveries.

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

SECTION 11.9 Purchasing Damage Recoveries.

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

SECTION 11.10 Off-Street Parking Guarantees.

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

SECTION 11.11 Hotel Tax – Special Situations.

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

SECTION 11.12 Local Transportation Agency Fund.

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

SECTION 11.13 Insurance.

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

SECTION 11.16 Interest on Grant Funds.

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

SECTION 11.17 Treasurer – Banking Agreements.

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

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

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

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

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.

The Controller is hereby authorized to make adjustments to departmental budgets as part of the year-end closing process to conform amounts to the Charter provisions and generally accepted principles of financial statement presentation, 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 11.23 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 12. Special Situations.

SECTION 12.1 Revolving Funds.

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

SECTION 12.2 Interest Allocations.

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

SECTION 12.3 Property Tax.

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

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

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

SECTION 12.5 Aid Payments.

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

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

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

SECTION 12.7 Municipal Transportation Agency.

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

SECTION 12.8 Treasure Island Authority.

Should the Treasure Island property be conveyed and deed transferred from the Federal Government, the Controller is hereby authorized to make budgetary adjustments necessary to ensure that there is no General Fund impact from this conveyance, 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. The Controller is directed to create a clearing account for the purpose of balancing surpluses and deficits in such funds, projects and accounts, and funding administrative costs incurred to perform such reconciliations.

SECTION 12.11 Charter-Mandated Baseline Appropriations.

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

SECTION 12.12 Parking Tax Allocation.

The Controller is authorized to increase or decrease final budgetary allocation of parking tax in-lieu transfers to reflect actual collections to the Municipal Transportation Agency. The Municipal Transportation Agency must obtain Board of Supervisors' approval prior to any expenditure supported by allocations that accrue to the 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 and County 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 and County of San Francisco or in the official custody of an officer of the City and County of San Francisco 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 Public Works, the Department of Telecommunication and Information Services, and the Department of Administrative Services. The City Administrator shall be considered one entity for budget purposes and for disbursement of funds.

(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) Pursuant to Charter Section 4.138 approved by voters on November 3, 2020, there shall be a Department of Sanitation and Streets that will come into existence on October

1, 2022, responsible for sweeping streets, cleaning sidewalks, and other functions historically performed largely by the Operations Division of the Department of Public Works. The Controller is authorized to adjust budgets between the Department of Public Works and the Department of Sanitation and Streets during the fiscal year to achieve the purposes of the measure, provided that such adjustments shall not change cumulative total expenditure budgets across the two departments, and to reclassify appropriations to conform to the accounting and project costing structures in each department as appropriate.

If the voters amend the Charter in November 2022 to eliminate the Department of Sanitation and Streets, the Controller is further authorized to adjust the budgets during the fiscal year to achieve the purposes of that measure, provided that such adjustments shall not change cumulative total expenditures authorized herein, and to reclassify appropriations to conform to the accounting and project costing structures in the Department of Public Works.

(e) Until such time as the Board of Supervisors finally approves legislation to consolidate the Office of Early Care and Education (OECE) and the First Five Commission (CFC) into the Department of Early Childhood (DEC), appropriations to DEC herein authorized are hereby authorized for those departments' uses.

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 County of San Francisco, and failure on the part of the person involved to make such accounting shall be sufficient cause for the Controller to withhold from such persons pay check or checks in a sum equivalent to the amount to be accounted.

In consultation with the 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 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.

The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for said purpose. The Controller is authorized to maintain an Audit and Adjustment

Reserve to offset audit adjustments, and to balance expenditure accounts to conform to year-end balancing and year-end close requirements.

SECTION 17. Airport Service Payment.

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

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

On the last business day of the fiscal year, unless otherwise directed by the 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 and County is restricted by law.

SECTION 19. Matching Funds for Federal or State Programs.

Funds contributed to meet operating deficits and/or to provide matching funds for federal or State aid (e.g. Medicaid under SB 855 or similar legislation for 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 and County has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue, or lease revenue bond issues or other legal obligations of the City and County, the Controller shall recover from bond proceeds or other available sources, when they become available, the amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 21. Advance Funding of Projects – Transportation Authority.

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

SECTION 22. Controller to 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. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

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

SECTION 26.1 Property Tax System

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

SECTION 27. 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.

SECTION 30. Business Improvement Districts.

Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City and County of San Francisco are hereby appropriated in the respective amounts actually received by the City and County 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 and Infrastructure Revitalization Financing Districts.

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

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

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

IFD/IRFD No / Title	Ordinance	Estimated Tax Increment	
		FY 2021-22	FY 2022-23
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 749,000	\$ 762,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ -	\$ -
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 360,000	\$ 368,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 4,475,000	\$ 6,552,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ -	\$ -
IFD/IRFD No / Title	Ordinance	Estimated Tax Increment	
		FY 2022-23	FY 2023-24
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 762,000	\$ 779,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ -	\$ 2,283,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 368,000	\$ 5,106,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 6,539,000	\$ 8,897,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ -	\$ -

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (the 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 has 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 Development Agreements, Disposition and Development

Agreements, 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, the Board of Supervisors approved CFD/STD Report for each district (as approved in the referenced Ordinances), and 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.

CFD/STD No / Title	Ordinance	Estimated Special Tax Revenues*	
		FY 2022-23	FY 2023-24
CFD 2014-1 Transbay Transit Center ⁽¹⁾	001-15	\$ 32,070,268	\$ 32,711,673
CFD 2016-1 Treasure Island Improvement Area No. 1 ⁽²⁾⁽³⁾	022-17	\$ 1,738,989	\$ 1,773,769
CFD 2016-1 Treasure Island Improvement Area No. 2 ⁽²⁾⁽³⁾	022-17	\$ 2,917,637	\$ 2,975,990
CFD 2016-1 Treasure Island Improvement Area No. 3 ⁽⁴⁾	022-17	\$ -	\$ 1,268,171
STD 2018-1 Central SOMA	021-19	\$ -	\$ -
STD 2019-1 Pier 70 Condominiums ⁽⁵⁾	027-20	\$ 1,157,757	\$ 1,180,912
STD 2019-2 Pier 70 Leased Properties ⁽⁶⁾	028-20	\$ 527,819	\$ 538,376
STD 2020-1 Mission Rock Facilities & Services ⁽⁷⁾⁽⁸⁾	079-20	\$ 5,967,871	\$ 8,843,065
STD 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 expected to be issued as of June 30, 2022.
- (3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
- (4) Assumes building permit for Sub-Block C3.5 is issued by September 2022. Special tax estimates based on Attachment 2 of the RMA.
- (5) Based on VDDA Execution Dates and COOs as of March 28, 2022. 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 COO as of March 28, 2022. Building 12 is the only property that has had a VDDA Execution Date and issued a COO. Special tax estimates based on Attachment 3 of the RMA.
- (7) Based on Parcel Lease Execution Dates as of March 28, 2022. Parcel G is Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24. Services are contingent only.
- (8) Based on debt service due for the outstanding Development Special Tax Bonds. Does not include administrative expenses.

SECTION 32. Federal and State Emergency Grant Disallowance Reserve.

One hundred million dollars (\$100,000,000) of unassigned fund balance from fiscal year 2020-21 is hereby assigned to a budget contingency reserve for the purpose of managing revenue shortfalls related to reimbursement disallowances from the Federal Emergency Management Agency (FEMA) and other state and federal agencies. This reserve is comprised of a portion of the remaining balance of the COVID-19 Response and Economic Loss Contingency Reserve. 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 32.1 Fiscal Cliff Reserve.

Two hundred ninety-three million and nine hundred thousand dollars (\$293,900,000) of unassigned fund balance from fiscal year 2020-21 is hereby assigned to a budget

~~contingency 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. This reserve is comprised of the balance of the COVID-19 Response and Economic Loss Contingency Reserve (COVID Reserve) remaining after funding the Federal and State Emergency Grant Disallowance Reserve in Section 32 and accounting for the use of the COVID Reserve in the fiscal year 2021-22 and fiscal year 2022-23 budget. 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 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.

One hundred sixty three million, four hundred thousand dollars (\$163,400,000) of projected but unbudgeted, unassigned fund balance from fiscal year 2021-22 is designated for balancing future budget shortfalls in FY 2023-24 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 202~~3~~3-202~~3~~4. 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 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, and any balances available on June 30, 2021 are assigned for COVID-19 emergency response uses in fiscal year 2021-22.

SECTION 33.1 Emergency Transfers of Funds.

The Controller shall each month report any transfer of appropriated or unappropriated funds adopted pursuant to the Mayor's COVID-19 Emergency Order.

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. First Year Free Appropriation Administration~~

~~The Controller is authorized to transfer appropriations for the First Year Free Program to accurately reflect the revenue changes that result to department revenue budgets as a result of the finally adopted ordinance establishing the program, provided that such changes do not result in a net change to the appropriations established herein.~~

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

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

SECTION 3. General Authority.

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

SECTION 3.1 Two-Year Budget.

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

SECTION 4. Interim Budget Provisions.

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

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
3 the Controller, Mayor's Budget Director and the Chair of the Budget and Finance
4 Committee.

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

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

16
17 **SECTION 4.1 Interim Budget – Positions.**

18 No new position may be filled in the interim period with the exception of those positions
19 which in the discretion of the Controller are critical for the operation of existing programs or
20 for projects previously approved by the Board of Supervisors or are required for emergency
21 operations or where such positions would result in a net increase in revenues or where such
22 positions are required to comply with law. New positions shall be defined as those positions
23 that are enumerated in the Mayor's budget for the current fiscal year but were not
24 enumerated in the appropriation and salary ordinances for the prior fiscal year, as amended,
25 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
4 continued employment of the incumbent in his or her former position pending action by the
5 Board 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
10 to continue to employ and pay the salaries of the reinstated positions until final passage of
11 the budget by the Board of Supervisors, and approval of the budget by the Mayor.

12
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
18 provided by transfer from any other fund or department in consideration of departmental
19 services to be rendered, in no event shall such transfer of revenue be made in excess of the
20 actual cost of such service.

21
22 Where a duty or performance has been transferred from one department to another or
23 departmental reorganization is effected as provided in the Charter, in addition to any
24 required transfer of funds, the Controller and Human Resources Director are authorized to
25 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
5 as may be necessary to conform all applicable ordinances to reflect said reorganization,
6 transfer 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,
13 position transfers, and transfers of monies among funds within the department, and
14 reappropriation of 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
19 continuously appropriated as provided in the Municipal Codes.

20 21 22 **SECTION 5.3 Multi-Year Revenues.**

23 In connection with money received in one fiscal year for departmental services to be
24 performed in a subsequent year, the Controller is authorized to establish an account for
25 depositing revenues which are applicable to the ensuing fiscal year, said revenue shall be

carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.

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

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

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

SECTION 5.5 Real Estate Services.

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

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

SECTION 5.6 Collection Services.

In any contracts for the collection of unpaid bills for services rendered to clients, patients or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to 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 5.8 Collection and Legal Services.

In any contracts between the City Attorney's Office and outside counsel for legal services in connection with the prosecution of actions filed on behalf of the City or for assistance in the prosecution of actions that the City Attorney files in the name of the People, where the fee to outside counsel is contingent on the recovery of a judgment or other monies by the City through such action, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the City Attorney's Office to record such recoveries. A percentage of

1 such recoveries, not to exceed 25 percent plus the amount of any out-of-pocket costs the
2 Controller determines were actually incurred to prosecute such action, is hereby
3 appropriated from the amount of such recoveries to pay the contingent fee due to such
4 outside counsel under said contract and any costs incurred by the City or outside counsel in
5 prosecuting the action. The Controller is authorized and hereby directed to establish
6 appropriate accounts to record total collections and contingent fee and cost payments
7 relating to such actions. The City Attorney as verified by the Controller shall report to the
8 Board of Supervisors annually on the collections and costs incurred under this provision,
9 including the case name, amount of judgment, the fund which the judgment was deposited,
10 and the total cost of and funding source for the legal action.

11
12 **SECTION 6. Bond Interest and Redemption.**

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

20
21 Issuance, legal and financial advisory service costs, including the reimbursement of
22 departmental services in connection therewith, for debt instruments issued by the City and
23 County, to the extent approved by the Board of Supervisors in authorizing the debt, may be
24
25 paid from the proceeds of such debt and are hereby appropriated for said purposes.

SECTION 7. Allotment Controls.

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

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

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

5
6 **SECTION 7.1 Prior Year Encumbrances.**

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

10
11 **SECTION 7.2 Equipment Purchases.**

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

18
19 Where appropriations are made herein for the purpose of replacing automotive and other
20 equipment, the equipment replaced shall be surrendered to the General Services Agency
21 and shall be withdrawn from service on or before delivery to departments of the new
22 automotive equipment. When the replaced equipment is sold, in lieu of being traded-in, the
23 proceeds shall be deposited to a revenue account of the related fund. Provided, however,
24 that so much of said proceeds as may be required to affect the purchase of the new
25 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

1 class to the one being replaced unless it has been specifically authorized by the Board of
2 Supervisors in the making of the original appropriation.

3
4 Appropriations of equipment from current funds shall be construed to be annual
5 appropriations and unencumbered balances shall lapse at the close of the fiscal year.

6
7 **SECTION 7.3 Enterprise Deficits.**

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

13
14 **SECTION 8. Expenditure Estimates.**

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

21
22 **SECTION 8.1 State and Federal Funds.**

23 The Controller is authorized to increase Federal and State funds that may be claimed due to
24 new General Fund expenditures appropriated by the Board of Supervisors. The Human
25 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

1 shall report to the Board of Supervisors any actions taken under this authorization before
2 the Board acts on the Annual Appropriation and Annual Salary Ordinances.

3 4 **SECTION 8.2 State and Federal Funding Restorations.**

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

8 9 **SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls**

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

15 16 **SECTION 9. Interdepartmental Services.**

17 The Controller is hereby authorized and directed to prescribe the method to be used in
18 making payments for interdepartmental services in accordance with the provisions of
19 Section 3.105 of the Charter, and to provide for the establishment of interdepartmental
20 reserves which may be required to pay for future obligations which result from current
21 performances. Whenever in the judgment of the Controller, the amounts which have been
22 set aside for such purposes are no longer required or are in excess of the amount which is
23 then currently estimated to be required, the Controller shall transfer the amount no longer
24 required to the fund balance of the particular fund of which the reserve is a part. Provided
25 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.

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

3
4 The Controller shall be immediately notified of a vacancy occurring in any position.

5
6 **SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.**

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

11
12 (a) Lump sum payments to officers, employees, police officers and fire fighters other
13 than elective officers and members of boards and commissions upon death or retirement or
14 separation caused by industrial accident for accumulated sick leave benefits in accordance
15 with Civil Service Commission rules.

16
17 (b) Payment of the supervisory differential adjustment, out of class pay or other
18 negotiated premium to employees who qualify for such adjustment provided that the transfer
19 of funds must be made from funds currently available in departmental personnel service
20
21 appropriations.

22
23 (c) Payment of any legal salary or fringe benefit obligations of the City and County
24 including amounts required to fund arbitration awards.

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

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

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

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

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

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

1 retirement payments from CalPERS and from employees are hereby appropriated to the
2 departments' salary account.

3
4 (i) For purposes of defining terms in Administrative Code Section 3.18, the Controller is
5 authorized to process transfers where such transfers are required to administer the budget
6 through the following certification process: In cases where expenditures are reduced at the
7 level of appropriation control during the Board of Supervisors phase of the budget process,
8 the Chair of the Budget and Finance Committee, on recommendation of the Controller, may
9 certify that such a reduction does not reflect a deliberate policy reduction adopted by the
10 Board. The Mayor's Budget Director may similarly provide such a certification regarding
11 reductions during the Mayor's phase of the budget process.

12
13 (j) Department travel budgets shall be considered as line-item appropriations for the
14 purposes of administration for Administrative Code Section 3.18 and Charter Section
15 9.113(c) governing limitations on transfer of appropriated funds.

16
17 **SECTION 10.2 Professional Services Contracts.**

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

23
24 **SECTION 10.3 Surety Bond Fund Administration.**

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

SECTION 10.6 Funding Memoranda of Understanding (MOUs).

Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of Understanding 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

1 adopted or required contribution rates and such amounts are hereby appropriated to said
2 accounts.

3
4 When the Controller determines that prepayment of the employer share of pension
5 contributions is likely to be fiscally advantageous, the Controller is authorized to adjust
6 appropriations and transfers in order to make and reconcile such prepayments.

7
8 **SECTION 10.8 Police Department Uniformed Positions.**

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

16
17 **SECTION 10.9 Holidays, Special Provisions.**

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

23
24 **SECTION 10.10 Litigation Reserve, Payments.**

25 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

1 funds, amounts required to make payments required to settle litigation against the City and
2 County of San Francisco that has been recommended by the City Attorney and approved by
3 the Board of Supervisors in the manner provided in the Charter. Such funds are hereby
4 appropriated for the purposes set forth herein.

5
6 Amounts required to pay settlements of claims or litigation involving the Public Utilities
7 Commission are hereby appropriated from the Public Utilities Commission Wastewater
8 Enterprise fund balance or the Public Utilities Commission Water Enterprise fund balance,
9 as appropriate, for the purpose of paying such settlements following final approval of those
10 settlements by resolution or ordinance.

11
12 **SECTION 10.11 Changes in Health Services Eligibility.**

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

18
19 **Section 10.12 Workers' Compensation Alternative Dispute Resolution Program**

20 Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter
21 Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management
22 Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco
23 Police Officers Association, respectively. These Agreements require the City to allocate an
24 amount equal to 50% of the ADR program estimated net savings, as determined by
25 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

1 required allocations. This provision will terminate if the parties agree to terminate the
2 Agreements.

3
4 **SECTION 11. Funds Received for Special Purposes, Trust Funds.**

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

9
10 The Controller is hereby authorized and directed to set up additional special and trust funds
11 and reserves as may be created either by additional grants and bequests or under other
12 conditions, and the receipts in each fund are hereby appropriated in accordance with law for
13 the purposes and subject to the conditions under which each such fund was established.

14
15 **SECTION 11.1 Special and Trust Funds Appropriated.**

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

23
24 Recurring grant funds which are detailed in departmental budget submissions and approved
25 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,

1 receive and expend said funds and shall be construed to be funds received for a specific
2 purpose as set forth in this section. Positions specifically approved by granting agencies in
3 said grant awards may be filled as though said positions were included in the annual budget
4 and Annual Salary Ordinance, provided however that the tenure of such positions shall be
5 contingent on the continued receipt of said grant funds. Individual grants may be adjusted
6 by the Controller to reflect actual awards made if granting agencies increase or decrease
7 the grant award amounts estimated in budget submissions.

8
9 The expenditures necessary from said funds or said accounts as created herein, in order to
10 carry out the purpose for which said moneys or orders have been received or for which said
11 accounts are being maintained, shall be approved by the Controller and said expenditures
12 are hereby appropriated in accordance with the terms and conditions under which said
13 moneys or orders have been received by the City and County of San Francisco, and in
14 accordance with the conditions under which said funds are maintained.

15
16 The Controller is authorized to adjust transfers to the San Francisco Capital Planning Fund,
17 established by Administrative Code Section 10.100-286, to account for final capital project
18 planning expenditures reimbursed from approved sale of bonds and other long term
19 financing instruments.

20
21 **SECTION 11.2 Insurance Recoveries.**

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

25
SECTION 11.3 Bond Premiums.

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

SECTION 11.4 Ballot Arguments.

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

SECTION 11.5 Tenant Overtime.

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

SECTION 11.6 Refunds.

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

SECTION 11.7 Arbitrage.

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

SECTION 11.8 Damage Recoveries.

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

SECTION 11.9 Purchasing Damage Recoveries.

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

SECTION 11.10 Off-Street Parking Guarantees.

Whenever the Board of Supervisors has authorized the execution of agreements with corporations for the construction of off-street parking and other facilities under which the City and County of San Francisco guarantees the payment of the corporations' debt service

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

SECTION 11.11 Hotel Tax – Special Situations.

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

SECTION 11.12 Local Transportation Agency Fund.

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

SECTION 11.13 Insurance.

The Controller is hereby authorized to transfer to the 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 ~~and Adult~~ Services, Child Support Services, ~~and 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

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

8
9 **SECTION 11.15 FEMA, OES, Other Reimbursements.**

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

18
19
20 **SECTION 11.16 Interest on Grant Funds.**

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

25 **SECTION 11.17 Treasurer – Banking Agreements.**

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

6
7 The Treasurer may offset banking charges that benefit all participants of the investment pool
8 against interest earned by the pool. The Treasurer shall allocate other bank charges and
9 credit card processing to departments or pool participants that benefit from those services.
10 The Controller may transfer funds appropriated in the budget to General Fund departments
11 as necessary to support allocated charges.

12
13 **SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).**

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

18
19
20 **SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.**

21 The Controller is hereby authorized to make adjustments to departmental budgets as part of
22 the year-end closing process to conform amounts to the Charter provisions and generally
23 accepted principles of financial statement presentation, and to implement new accounting
24 standards issued by the Governmental Accounting Standards Board and other changes in
25 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 11.23 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 12. Special Situations.

SECTION 12.1 Revolving Funds.

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

4
5 **SECTION 12.2 Interest Allocations.**

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

10
11 **SECTION 12.3 Property Tax.**

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

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

4
5 The Controller is authorized and directed to recover costs from the levy, collection and
6 administration of property taxes. The tax rate for the City's General Obligation Bond Fund,
7 approved annually by resolution of the Board of Supervisors, includes a collection fee of
8 0.25% of the fund collected for the purpose of the General Obligation Bond debt service. An
9 amount sufficient to pay this fee is hereby appropriated within the General Obligation Bond
10 Fund and the Controller is hereby authorized to pay this fee into the General Fund from the
11 General Obligation Bond Fund.

12
13 **SECTION 12.4 New Project Reserves.**

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

18
19
20 **SECTION 12.5 Aid Payments.**

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

23
24 **SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health**
25 **Revenues, and Realignment Funding to Offset for Low Income Health Programs.**

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

7
8 **SECTION 12.7 Municipal Transportation Agency.**

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

15
16 **SECTION 12.8 Treasure Island Authority.**

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

23
24 **SECTION 12.9 Hetch Hetchy Power Stabilization Fund.**

25 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. The Controller is directed to create a clearing account for the purpose of balancing surpluses and deficits in such funds, projects and accounts, and funding administrative costs incurred to perform such reconciliations.

SECTION 12.11 Charter-Mandated Baseline Appropriations.

The Controller is authorized to increase or reduce budgetary appropriations as required by the Charter for baseline allocations to align allocations to the amounts required by formula based on actual revenues received during the fiscal year. Departments must obtain Board

1 of Supervisors' approval prior to any expenditure supported by increasing baseline
2 allocations 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
17 San 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
19 Administrator's office and to comply with State requirements and applicable bond
20 covenants.

21
22 The Purchaser is authorized to allow the OCII and departments to follow applicable
23 contracting and purchasing procedures of the former SFRA and waive inconsistent
24 provisions of the San Francisco Administrative Code when managing contracts and
25 purchasing transactions related to programs formerly administered by the SFRA.

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

6
7 When 100% of property tax increment revenues for a redevelopment project area are
8 pledged based on an agreement that constitutes an enforceable obligation, the Controller
9 will increase or decrease appropriations to match actual revenues realized for the project
10 area.

11
12 The Mayor's Office of Housing and Community Development is authorized to act as the
13 fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and
14 disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of Directors.

15
16 **SECTION 12.14 CleanPowerSF.**

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

24
25 **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 and County of San Francisco or in the official custody of an officer of the City and County of San Francisco 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.

1

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

6

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

20

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

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

7 (d) Pursuant to Charter Section 4.138 approved by voters on November 3, 2020, there
8 shall be a Department of Sanitation and Streets that will come into existence on October 1,
9 2022, responsible for sweeping streets, cleaning sidewalks, and other functions historically
10 performed largely by the Operations Division of the Department of Public Works. The
11 Controller is authorized to adjust budgets between the Department of Public Works and the
12 Department of Sanitation and Streets during the fiscal year to achieve the purposes of the
13 measure, provided that such adjustments shall not change cumulative total expenditure
14 budgets across the two departments, and to reclassify appropriations to conform to the
15 accounting and project costing structures in each department as appropriate.

16 If the voters amend the Charter in November 2022 to eliminate the Department of Sanitation
17 and Streets, the Controller is further authorized to adjust the budgets during the fiscal year
18 to achieve the purposes of that measure, provided that such adjustments shall not change
19 cumulative total expenditures authorized herein, and to reclassify appropriations to conform
20 to the accounting and project costing structures in the Department of Public Works.

21
22 (e) Until such time as the Board of Supervisors finally approves legislation to consolidate
23 the Office of Early Care and Education (OECE) and the First Five Commission (CFC) into
24 the Department of Early Childhood (DEC), appropriations to DEC herein authorized are
25 hereby authorized for those departments' uses.

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 County of San Francisco, and failure on the part of the person involved to make such accounting shall be sufficient cause for the Controller to withhold from such persons pay check or checks in a sum equivalent to the amount to be accounted.

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

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

The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for

1 said purpose. The Controller is authorized to maintain an Audit and Adjustment Reserve to
2 offset audit adjustments, and to balance expenditure accounts to conform to year-end
3 balancing and year-end close requirements.

5 **SECTION 17. Airport Service Payment.**

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

11
12 The Controller is hereby authorized and directed to transfer to the City's General Fund from
13 the Airport revenue fund with the approval of the Airport Commission funds that constitute
14 the annual service payment provided in the Airline - Airport Lease and Use Agreement in
15 addition to the amount stated in the Annual Appropriation Ordinance.

16
17 On the last business day of the fiscal year, unless otherwise directed by the Airport
18 Commission, the Controller is hereby authorized and directed to transfer all moneys
19 remaining in the Airport's Contingency Account to the Airport's Revenue Fund. The
20 Controller is further authorized and directed to return such amounts as were transferred
21 from the Contingency Account, back to the Contingency Account from the Revenue Fund
22 Unappropriated Surplus on the first business day of the succeeding fiscal year, unless
23 otherwise directed by the Airport Commission.

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

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

7
8 **SECTION 19. Matching Funds for Federal or State Programs.**

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

13
14 **SECTION 20. Advance Funding of Bond Projects – City Departments.**

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

SECTION 22. Controller to 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

1 corresponding recoveries for services that are fully cost covered, including but not limited to
2 services provided by one City department to another City department, as well as services
3 provided by City departments to external agencies, including but not limited to the Office of
4 Community Investment and Infrastructure, the Treasure Island Development Authority, the
5 School District, and the Community College. Revenues for services from external agencies
6 shall be appropriated by the Controller in accordance with the terms and conditions
7 established to perform the service.

8
9 It is the policy of the Mayor and the Board of Supervisors to allocate costs associated with
10 the replacement of the City's financial and purchasing system to all City Departments
11 proportional to the departments' costs and financial requirements. In order to minimize new
12 General Fund appropriations to complete the project, the Controller is authorized and
13 directed to work with departments to identify efficiencies and savings in their financial and
14 administrative operations to be applied to offset their share of the costs of this project, and
15 is authorized to apply said savings to the project.

16 17 **SECTION 26.1 Property Tax System**

18 In order to minimize new appropriations to the property tax system replacement project, the
19 Controller is authorized and directed to apply operational savings from the offices of the Tax
20 Collector, Assessor, and Controller to the project. No later than June 1, 2018 the Controller
21 shall report to the Budget and Legislative Analyst's Office and Budget and Finance
22 Committee on the specific amount of operational savings, including details on the source of
23 such savings, in the budgets of Tax Collector, Assessor, and Controller that are re-allocated
24 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.

SECTION 30. Business Improvement Districts.

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

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

9
10 **SECTION 31. Infrastructure Financing and Infrastructure Revitalization Financing**
11 **Districts.**

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

19
20 When 100% of the portion of property tax increment normally appropriated to the City and
21 County of San Francisco's General Fund or Special Revenue Fund or to the County's
22 Educational Revenue Augmentation Fund (ERAF) is instead pledged, based on Board of
23 Supervisors Ordinance, the Controller may increase or decrease appropriations to match
24 actual revenues realized for the IFD or IRFD. Any increases to appropriations would be
25 consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD No / Title	Ordinance	Estimated Tax Increment	
		FY 2022-23	FY 2023-24
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 762,000	\$ 779,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ -	\$ 2,283,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 368,000	\$ 5,106,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 6,539,000	\$ 8,897,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ -	\$ -

IFD/IRFD No / Title	Ordinance	Estimated Tax Increment	
		FY 2021-22	FY 2022-23
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 749,000	\$ 762,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ -	\$ -
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 360,000	\$ 368,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 4,475,000	\$ 6,552,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ -	\$ -

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (the 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 has 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 Development Agreements, Disposition and Development Agreements, 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, the Board of Supervisors approved CFD/STD Report for each district (as approved in the referenced Ordinances), and 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.

CFD/STD No / Title	Ordinance	Estimated Special Tax Revenues*	
		FY 2022-23	FY 2023-24
CFD 2014-1 Transbay Transit Center ⁽¹⁾	001-15	\$ 32,070,268	\$ 32,711,673
CFD 2016-1 Treasure Island Improvement Area No. 1 ⁽²⁾⁽³⁾	022-17	\$ 1,738,989	\$ 1,773,769
CFD 2016-1 Treasure Island Improvement Area No. 2 ⁽²⁾⁽³⁾	022-17	\$ 2,917,637	\$ 2,975,990
CFD 2016-1 Treasure Island Improvement Area No. 3 ⁽⁴⁾	022-17	\$ -	\$ 1,268,171
STD 2018-1 Central SOMA	021-19	\$ -	\$ -
STD 2019-1 Pier 70 Condominiums ⁽⁵⁾	027-20	\$ 1,157,757	\$ 1,180,912
STD 2019-2 Pier 70 Leased Properties ⁽⁶⁾	028-20	\$ 527,819	\$ 538,376
STD 2020-1 Mission Rock Facilities & Services ⁽⁷⁾⁽⁸⁾	079-20	\$ 5,967,871	\$ 8,843,065
STD 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 expected to be issued as of June 30, 2022.
- (3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
- (4) Assumes building permit for Sub-Block C3.5 is issued by September 2022. Special tax estimates based on Attachment 2 of the RMA.
- (5) Based on VDDA Execution Dates and COOs as of March 28, 2022. 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 COO as of March 28, 2022. Building 12 is the only property that has had a VDDA Execution Date and issued a COO. Special tax estimates based on Attachment 3 of the RMA.
- (7) Based on Parcel Lease Execution Dates as of March 28, 2022. Parcel G is Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24. Services are contingent only.
- (8) Based on debt service due for the outstanding Development Special Tax Bonds. Does not include administrative expenses.

~~SECTION 32. Federal and State Emergency Grant Disallowance Reserve.~~

~~One hundred million dollars (\$100,000,000) of unassigned fund balance from fiscal year 2020-21 is hereby assigned to a budget contingency reserve for the purpose of managing revenue shortfalls related to reimbursement disallowances from the Federal Emergency Management Agency (FEMA) and other state and federal agencies. This reserve is comprised of a portion of the remaining balance of the COVID-19 Response and Economic Loss Contingency Reserve. 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 32.1 Fiscal Cliff Reserve.~~

~~Two hundred ninety-three million and nine hundred thousand dollars (\$293,900,000) of unassigned fund balance from fiscal year 2020-21 is hereby assigned to a budget contingency 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. This reserve is comprised of the balance of the COVID-19 Response and Economic Loss Contingency Reserve (COVID Reserve) remaining after funding the Federal and State Emergency Grant Disallowance Reserve in Section 32 and accounting for the use of the COVID Reserve in the fiscal year 2021-22 and fiscal year 2022-23 budget. 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 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.

One hundred sixty three million, four hundred thousand dollars (\$163,400,000) of projected but unbudgeted, unassigned fund balance from fiscal year 2021-22 is designated for balancing future budget shortfalls in FY 2023-24 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 202~~23~~-2~~34~~. 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 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, and any balances available on June 30, 2021 are assigned for COVID-19 emergency response uses in fiscal year 2021-22.

SECTION 33.1 Emergency Transfers of Funds.

1 The Controller shall each month report any transfer of appropriated or unappropriated funds
2 adopted pursuant to the Mayor's COVID-19 Emergency Order.

3
4 **SECTION 34. Transbay Joint Powers Authority Financing.**

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

8
9 **~~SECTION 35. First Year Free Appropriation Administration~~**

10 ~~The Controller is authorized to transfer appropriations for the First Year Free Program to~~
11 ~~accurately reflect the revenue changes that result to department revenue budgets as a~~
12 ~~result of the finally adopted ordinance establishing the program, provided that such changes~~
13 ~~do not result in a net change to the appropriations established herein.~~

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

AN ORDINANCE ENUMERATING POSITIONS IN THE ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR THE FISCAL YEARS ENDING JUNE 30, ~~2022~~2023,
AND JUNE 30, ~~2023~~2024 CONTINUING, CREATING, OR ESTABLISHING THESE
POSITIONS; ENUMERATING AND INCLUDING THEREIN ALL POSITIONS CREATED BY
CHARTER OR STATE LAW FOR WHICH COMPENSATIONS ARE PAID FROM CITY AND
COUNTY FUNDS AND APPROPRIATED IN THE ANNUAL APPROPRIATION ORDINANCE;
AUTHORIZING APPOINTMENTS OR CONTINUATION OF APPOINTMENTS THERETO;
SPECIFYING AND FIXING THE COMPENSATIONS AND WORK SCHEDULES THEREOF;
AND AUTHORIZING APPOINTMENTS TO TEMPORARY POSITIONS AND FIXING
COMPENSATIONS THEREFORE.

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

SECTION 1. ESTABLISHMENT, CREATION AND CONTINUATION OF POSITIONS.

In accordance with the provisions of the Administrative Code, the positions hereinafter
enumerated under the respective departments are hereby created, established, or continued
for the fiscal year ending June 30, ~~2022~~2023. Positions created or authorized by Charter or
State law, compensations for which are paid from City and County funds and appropriated in
the Annual Appropriation Ordinance, as that ordinance may be modified during the fiscal year
in supplemental appropriation or deappropriation ordinances (together "Annual Appropriation

Ordinance”), are enumerated and included herein.

The word “position” or “positions” as used in the ordinance shall be construed to include office or offices, and the word “employee” or “employees” shall be construed to include officer or officers. The terms “requisition” and “request to fill” are intended to be synonymous and shall be construed to mean a position authorization that is required by the Charter.

Section 1.1. APPOINTMENTS AND VACANCIES PERMANENT POSITIONS.

Section 1.1A. Appointing officers as specified in the Charter are hereby authorized, subject to the provisions of this ordinance, to make or continue appointments as needed during the fiscal year to permanent positions enumerated in their respective sections of this ordinance. Such appointments shall be made in accordance with the provisions of the Charter. Appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Controller. Provided further, that if the Mayor declares an intent to approve requests to fill due to unanticipated financial reasons, appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Mayor. Provided further, that if changes occur to the classification, compensation, or duties of a permanent position, appointing officers shall not make an appointment to a vacancy in such position until the request to fill for such position is approved by the Department of Human Resources. Provided further, that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of a request to fill, if funds are available to pay the compensation of such emergency appointee.

1
2 Provided that if the proposed employment is for inter-departmental service, the Controller
3 shall approve as to conformity with the following inter-departmental procedure.

4 Appointing officers shall not authorize or permit employees to work in inter-departmental
5 service unless the following provisions are satisfied. The payment of compensation for
6 the employment of persons in inter-departmental service shall be within the limit of the
7 funds made available by certified inter-departmental work orders and such compensation
8 shall be distributed to the inter-departmental work orders against which they constitute
9 proper detailed charges.

10
11 A. If the appointing officer is unable to employ a qualified person to cover the work
12 schedule of a position herein established or authorized, the appointing officer, subject
13 to the provisions of this ordinance and the Annual Appropriation Ordinance and with
14 the approval of the Department of Human Resources, may in the appointing officer's
15 discretion employ more than one person on a lesser work schedule but the combined
16 salaries shall not exceed the compensation appropriated for the position, or may
17 appoint one person on a combined work schedule but subject to the limitation of the
18 appropriation and the compensation schedule for the position and without
19 amendment to this ordinance.

20
21 B. Where a vacancy exists in a position, the Human Resources Director may and is
22 hereby authorized to approve a temporary (diverted) request to fill in a different class,
23 provided that the Controller certifies that funds are available to fill that vacancy on this
24 basis, and provided that no action taken as a result of the application of this section
25 will affect the classification of the position concerned as established in the Annual

Appropriation Ordinance and this ordinance.

An appointing officer, subject to the provisions of this ordinance, the Annual Appropriation Ordinance, the Controller's certification of funds, and Civil Service certification procedures, may employ more than one person on a combined work schedule not to exceed the permanent full-time equivalent, or may combine the appropriations for more than one permanent part-time position in order to create a single full-time equivalent position limited to classifications of positions herein established or authorized and their respective compensation schedules. Such changes shall be reported to the Department of Human Resources and the Controller's office. No full-time equivalent position which is occupied by an employee shall be reduced in hours without the voluntary consent of the employee, if any, holding that position. However, the combined salaries for part-time positions created shall not exceed the compensation appropriated for the full-time position, nor will the salary of a single full-time position created exceed the compensation appropriated for part-time positions. Each permanent part-time employee shall receive the same benefits as existing permanent part-time employees. The funding of additional fringe benefit costs subject to availability of funds will be from any legally available funds.

Section 1.1B. The Human Resources Director is solely authorized to administratively adjust the terms of this ordinance as follows:

A. To change the classification of a position provided that the rate of pay is the same or less and the services are in the same functional area.

B. To adjust the compensation of a position pursuant to an approved Memorandum of Understanding or ordinance.

C. To reflect the initial rates of compensation for a newly established classification, excluding classes covered under Administrative Code Sections 2A.76 and 2A.90.

D. To add positions funded in accordance with section 10.22 of the Annual Appropriation Ordinance, regarding Professional Service Contracts, and section 26 of the Annual Appropriation Ordinance, regarding work order appropriations.

The Department of Human Resources shall promptly notify the Controller, the Clerk of the Board, the Mayor's Office and the affected department(s) if the Human Resources Director takes such actions as authorized above.

Section 1.1C. Provided further, that if requests to fill for vacant permanent positions issued by departments where the appointing officers are elected officials enumerated in Article II and Section 6.100 of the Charter (the Board of Supervisors, Assessor-Recorder, City Attorney, District Attorney, Public Defender, Sheriff and Treasurer) are approved by the Controller and are not approved or rejected by the Mayor and the Department of Human Resources within 15 working days of submission, the requests to fill shall be deemed approved. If such requests to fill are rejected by the Mayor and/or the Department of Human Resources, the appointing officers listed above may appeal that rejection in a hearing before the Budget and Finance and/or Budget and Appropriations Committee of the Board of Supervisors, and the Board of Supervisors in its discretion may then grant approval of said requests to fill.

1 Section 1.1D. The Human Resources Director is authorized to make permanent exempt
2 appointments for a period of up to 6 months to permit simultaneous employment of an existing
3 City employee who is expected to depart City employment and a person who is expected to
4 be appointed to the permanent position previously held by the departing employee when such
5 an appointment is necessary to ensure implementation of successful succession plans and to
6 facilitate the transfer of mission-critical knowledge within City departments.

7
8 Section 1.1E. The Human Resources Director, with concurrence of the Controller, is
9 authorized to adjust the terms of this ordinance to reflect the conversion of temporary
10 positions to a permanent position(s) when sufficient funding is available and conversion is
11 needed either (A) to maintain services when elimination of temporary positions is consistent
12 with the terms of Memoranda of Understanding or (B) to address City staffing needs created
13 by the San Francisco Housing Authority's changing scope of work-, or (C) when the Human
14 Resources Director determines the conversion is warranted and the Controller certifies that
15 the conversion will not require additional salary appropriations in that fiscal year.

16
17 Section 1.2. APPOINTMENTS TEMPORARY POSITIONS.

18
19 Section 1.2A. Temporary appointments to positions defined by Charter Section 10.104(16) as
20 seasonal or temporary positions may be made by the respective appointing officers in excess
21 of the number of permanent positions herein established or enumerated and such other
22 temporary services as required at rates not in excess of salary schedules if funds have been
23 appropriated and are available for such temporary service. Such appointments shall be
24 limited in duration to no more than 1040 hours in any fiscal year. No appointment to such
25 temporary or seasonal position shall be made until the Controller has certified the availability

of funds, and the request to fill for such service is approved by the Controller and the Department of Human Resources. Provided further that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of the request to fill, if funds are available to pay the compensation of such emergency appointee. No such appointment shall continue beyond the period for which the Controller has certified the availability of funds. Provided that if the proposed employment is for inter-departmental service, the Controller shall approve as to conformity with the following inter-departmental procedure. Appointing officers shall not authorize or permit employees to work in inter-departmental service unless the following provisions are complied with. The payment of compensation for the employment of persons in inter-departmental service shall be within the limit of the funds made available by certified inter-departmental work orders and such compensation shall be distributed to the inter-departmental work orders against which they constitute proper detailed charges.

Section 1.2B. Temporary Assignment, Different Department. When the needs and the best interests of the City require, appointing officers are authorized to arrange among themselves the assignment of personnel from one department to another department on a temporary basis. Such temporary assignments shall not be treated as transfers, and may be used to alleviate temporary seasonal peak-load situations, complete specific projects, provide temporary transitional work programs to return injured employees to work, or other circumstances in which employees from one department can be effectively used on a temporary basis in another department. All such temporary assignments between departments shall be reviewed and approved by the Department of Human Resources.

Section 1.3. EXCEPTIONS TO NORMAL WORK SCHEDULES FOR WHICH NO EXTRA

COMPENSATION IS AUTHORIZED.

Employees appointed to salaried classifications (i.e., designated –Z symbol) shall work such hours as may be necessary for the full and proper performance of their duties and shall receive no additional compensation for work on holidays or in excess of eight hours per day for five days per week, but may be granted compensatory time off under the provisions of any applicable Memorandum of Understanding or ordinance. Provided that, subject to the fiscal provisions of the Charter and the availability of funds, the Human Resources Director may suspend the provisions of this section to allow overtime payment. Approval of overtime payments shall be limited to extraordinary circumstances in which employees are required to work a significant number of hours in excess of their regular work schedules for a prolonged period of time, with a limited ability to use compensatory time off. Further, such payment shall be consistently applied to all personnel in a class.

SECTION 2. COMPENSATION PROVISIONS.

Section 2.1. PUC EMPLOYEES ASSIGNED TO HETCH HETCHY AND RECREATION AND PARK EMPLOYEES PERMANENTLY ASSIGNED TO CAMP MATHER.

The Public Utilities Commission and Recreation and Park Department will pay a stipend of ~~\$443.43~~ \$447.19 per month to employees residing in designated zip code areas enrolled in the Health Services System with employee plus two or more dependents where HMOs are not available and such employees are limited to enrollment to the City Plan I. The Public Utilities Commission will pay a stipend of ~~\$129.10~~ \$130.19 per month to employees residing in designated zip code areas enrolled in the Health Services System with

employee plus one dependent where HMOs are not available and such employees are limited to enrollment to City Plan I. These rates may be adjusted by the Health Service System Board to reflect the increase in premiums effective January 1, ~~2022~~2023. The City reserves the right to either reimburse the affected employees or provide an equivalent amount directly to the Health Services System.

Section 2.2. MOVING EXPENSES.

Where needed to recruit employees to fill Department Head, Deputy Director or Manager Level IV or higher (Manager V or higher for SFMTA) positions, an appointing authority may authorize the expenditure of pre-offer recruitment expenses, such as interview travel expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary housing and other relocation costs, not to exceed ~~\$23,181~~ \$24,385. Reimbursement will be made for actual expenses documented by receipts. As an alternative, the Controller may authorize advance payment of approved expenses. Payments under this section are subject to approval by the Controller and the Human Resources Director (except for SFMTA, where the approval is the Controller and Director of Transportation). This amount shall be indexed to the growth rate in the Consumer Price Index – All Urban Consumers (CPI-U), as reported by the Bureau of Labor Statistics for the San Francisco Metropolitan Statistical Area from February to February of the preceding fiscal year.

Section 2.3. SUPPLEMENTATION OF MILITARY PAY.

A. In accordance with Charter Section A8.400(h) and in addition to the benefits provided pursuant to Section 395.01 and 395.02 of the California Military and Veterans Code and

the Civil Service Rules, any City employee who is a member of the reserve corps of the United States Armed Forces, National Guard or other uniformed service organization of the United States and is called into active military service in response to the September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary circumstances, or to provide medical or logistical support to federal, state, or local government responses to the COVID-19 pandemic shall have the benefits provided for in subdivision (B).

B. Any employee to whom subdivision (A) applies, while on military leave, shall receive from the City the following supplement to their military pay and benefits:

1. The difference between the amount of the individual's gross military pay and the amount of gross pay the individual would have received as a City employee, had the employee worked the employee's regular work schedule (excluding overtime unless regularly scheduled as part of the employee's regular work schedule).

2. Retirement service credit consistent with Section A8.520 of the Charter.

3. All other benefits to which the employee would have been entitled had the employee not been called to eligible active military service, except as limited under state law or the Charter.

C. As set forth in Charter Section A8.400(h), this section shall be subject to the following limitations and conditions:

1. The employee must have been called into active service for a period greater than 30 consecutive days.

2. The purpose for such call to active service shall have been to respond to the September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary circumstances, or to the COVID-19 pandemic, and shall not include scheduled training, drills, unit training assemblies or similar events.

3. The amounts authorized under this section shall be offset by amounts required to be paid pursuant to any other law, so there are no double payments to the employee.

4. Any employee receiving compensation under this section shall execute an agreement providing that if the employee does not return to City service within 60 days of release from active duty (or if the employee is not fit for employment at that time, within 60 days of a determination that the employee is fit for employment), then the compensation described in Sections (B)(1) through (B)(3) shall be treated as a loan payable with interest at a rate equal to the greater of (i) the rate received for the concurrent period by the Treasurer's Pooled Cash Account or (ii) the minimum amount necessary to avoid imputed income under the Internal Revenue Code of 1986, as amended from time to time, and any successor statute. Interest shall begin to accrue 90 days after the employee's release from active service or return to fitness for employment. Such loan shall be payable in equal monthly installments over a period not to exceed 5 years, commencing 90 days after the individual's release from active service or return to fitness for employment.

5. This section shall not apply to any active duty served voluntarily after the time that the employee is called to active service.

Section 2.4 CITY EMPLOYEES SERVING ON CHARTER-MANDATED BOARDS AND COMMISSIONS, OR BOARDS, COMMISSIONS AND COMMITTEES CREATED BY INITIATIVE ORDINANCE.

A. City employees serving on Charter-mandated boards and commissions, or boards, commissions and committees created by initiative ordinance, shall not be compensated for the number of hours each pay period spent in service of these boards and commissions, based on a 40-hour per week compensation assumption.

B. City employees covered by this provision shall submit to the Controller each pay period a detailed description of the time spent in service, including attending meetings, preparing for meetings, meeting with interested stakeholders or industry, and writing or responding to correspondence. There is a rebuttable presumption that such employees spend 0.25 of their time in service of these duties. This information shall be made publicly available pursuant to the Sunshine Ordinance.

C. This provision shall not apply to City employees whose service is specified in the Charter or by initiative ordinance, nor shall it apply to City employees serving on interdepartmental or other working groups created by initiative of the Mayor or Board of Supervisors, nor shall it apply to City employees who serve on the Health Service Board, Retiree Health Care Trust Fund Board, or Retirement Board

Section 2.5 STIPEND FOR PLANNING COMMISSIONERS FOR ATTENDANCE AT
PLANNING COMMISSION MEETINGS.

Each commissioner serving on the Planning Commission may receive full stipend for that commissioner's attendance at each meeting of the Commission, as enumerated and included herein, if the commissioner is present at the beginning of the first action item on the agenda for such meeting for which a vote is taken until the end of the public hearing on the last calendared item. A commissioner of the Planning Commission who attends a portion of a meeting of the Planning Commission, but does not qualify for full stipend, may receive one-quarter of the stipend available for the commissioner's attendance at each meeting of the commission, as enumerated and included herein

EXPLANATION OF SYMBOLS.

The following symbols used in connection with the rates fixed herein have the significance and meaning indicated.

- B. Biweekly.
- C. Contract rate.
- D. Daily.
- E. Salary fixed by Charter.
- F. Salary fixed by State law.
- G. Salary adjusted pursuant to ratified Memorandum of Understanding.
- H. Hourly.
- I. Intermittent.
- J. Rate set forth in budget.
- K. Salary based on disability transfer.
- L. Salary paid by City and County and balance paid by State.
- M. Monthly.
- O. No funds provided.
- P. Premium rate.
- Q. At rate set under Charter Section A8.405 according to prior service.
- W. Weekly.
- Y. Yearly.

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AN ORDINANCE ENUMERATING POSITIONS IN THE ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL YEARS ENDING JUNE 30, 202~~32~~, AND JUNE 30, 202~~43~~ CONTINUING, CREATING, OR ESTABLISHING THESE POSITIONS; ENUMERATING AND INCLUDING THEREIN ALL POSITIONS CREATED BY CHARTER OR STATE LAW FOR WHICH COMPENSATIONS ARE PAID FROM CITY AND COUNTY FUNDS AND APPROPRIATED IN THE ANNUAL APPROPRIATION ORDINANCE; AUTHORIZING APPOINTMENTS OR CONTINUATION OF APPOINTMENTS THERETO; SPECIFYING AND FIXING THE COMPENSATIONS AND WORK SCHEDULES THEREOF; AND AUTHORIZING APPOINTMENTS TO TEMPORARY POSITIONS AND FIXING COMPENSATIONS THEREFORE.

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

SECTION 1. ESTABLISHMENT, CREATION AND CONTINUATION OF POSITIONS.

In accordance with the provisions of the Administrative Code, the positions hereinafter enumerated under the respective departments are hereby created, established, or continued for the fiscal year ending June 30, 202~~32~~. Positions created or authorized by Charter or State law, compensations for which are paid from City and County funds and appropriated in the Annual Appropriation Ordinance, as that ordinance may be modified during the fiscal year in supplemental appropriation or deappropriation ordinances (together "Annual Appropriation Ordinance"), are enumerated and included herein.

The word "position" or "positions" as used in the ordinance shall be construed to include office or offices, and the word "employee" or "employees" shall be construed to include officer or officers. The terms "requisition" and "request to fill" are intended to be synonymous and shall be construed to mean a position authorization that is required by the Charter.

Section 1.1. APPOINTMENTS AND VACANCIES - PERMANENT POSITIONS.

Section 1.1A. Appointing officers as specified in the Charter are hereby authorized, subject to the provisions of this ordinance, to make or continue appointments as needed during the fiscal year to permanent positions enumerated in their respective sections of this ordinance. Such appointments shall be made in accordance with the provisions of the Charter. Appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Controller. Provided further, that if the Mayor declares an intent to approve requests to fill due to unanticipated financial reasons, appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Mayor. Provided further, that if changes occur to the classification, compensation, or duties of a permanent position, appointing officers shall not make an appointment to a vacancy in such position until the request to fill for such position is approved by the Department of Human Resources. Provided further, that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of a request to fill, if funds are available to pay the compensation of such emergency appointee.

Provided that if the proposed employment is for inter-departmental service, the Controller shall approve as to conformity with the following inter-departmental procedure. Appointing officers shall not authorize or permit employees to work in inter-departmental service unless the following provisions are satisfied. The payment of compensation for the employment of persons in inter-departmental service shall be

within the limit of the funds made available by certified inter-departmental work orders and such compensation shall be distributed to the inter-departmental work orders against which they constitute proper detailed charges.

A. If the appointing officer is unable to employ a qualified person to cover the work schedule of a position herein established or authorized, the appointing officer, subject to the provisions of this ordinance and the Annual Appropriation Ordinance and with the approval of the Department of Human Resources, may in the appointing officer's discretion employ more than one person on a lesser work schedule but the combined salaries shall not exceed the compensation appropriated for the position, or may appoint one person on a combined work schedule but subject to the limitation of the appropriation and the compensation schedule for the position and without amendment to this ordinance.

B. Where a vacancy exists in a position, the Human Resources Director may and is hereby authorized to approve a temporary (diverted) request to fill in a different class, provided that the Controller certifies that funds are available to fill that vacancy on this basis, and provided that no action taken as a result of the application of this section will affect the classification of the position concerned as established in the Annual Appropriation Ordinance and this ordinance.

An appointing officer, subject to the provisions of this ordinance, the Annual Appropriation Ordinance, the Controller's certification of funds, and Civil Service certification procedures, may employ more than one person on a combined work schedule not to exceed the permanent full-time equivalent, or may combine the appropriations for more than one permanent part-time position in order to create a single full-time equivalent position limited to classifications of positions herein established or authorized and their respective compensation schedules. Such changes shall be reported to the Department of Human Resources and the Controller's office. No full-time equivalent position which is occupied by an employee shall be reduced in hours without the voluntary consent of the employee, if any, holding that position. However, the combined salaries for part-time positions created shall not exceed the compensation appropriated for the full-time position, nor will the salary of a single full-time position created exceed the compensation appropriated for part-time positions. Each permanent part-time employee shall receive the same benefits as existing permanent part-time employees. The funding of additional fringe benefit costs subject to availability of funds will be from any legally available funds.

Section 1.1B. The Human Resources Director is solely authorized to administratively adjust the terms of this ordinance as follows:

A. To change the classification of a position provided that the rate of pay is the same or less and the services are in the same functional area.

B. To adjust the compensation of a position pursuant to an approved Memorandum of Understanding or ordinance.

C. To reflect the initial rates of compensation for a newly established classification, excluding classes covered under Administrative Code Sections 2A.76 and 2A.90.

D. To add positions funded in accordance with section 10.22 of the Annual

Appropriation Ordinance, regarding Professional Service Contracts, and section 26 of the Annual Appropriation Ordinance, regarding work order appropriations.

The Department of Human Resources shall promptly notify the Controller, the Clerk of the Board, the Mayor's Office and the affected department(s) if the Human Resources Director takes such actions as authorized above.

Section 1.1C. Provided further, that if requests to fill for vacant permanent positions issued by departments where the appointing officers are elected officials enumerated in Article II and Section 6.100 of the Charter (the Board of Supervisors, Assessor-Recorder, City Attorney, District Attorney, Public Defender, Sheriff and Treasurer) are approved by the Controller and are not approved or rejected by the Mayor and the Department of Human Resources within 15 working days of submission, the requests to fill shall be deemed approved. If such requests to fill are rejected by the Mayor and/or the Department of Human Resources, the appointing officers listed above may appeal that rejection in a hearing before the Budget and Finance and/or Budget and Appropriations Committee of the Board of Supervisors, and the Board of Supervisors in its discretion may then grant approval of said requests to fill.

Section 1.1D. The Human Resources Director is authorized to make permanent exempt appointments for a period of up to 6 months to permit simultaneous employment of an existing City employee who is expected to depart City employment and a person who is expected to be appointed to the permanent position previously held by the departing employee when such an appointment is necessary to ensure implementation of successful succession plans and to facilitate the transfer of mission-critical knowledge within City departments.

Section 1.1E. The Human Resources Director, with concurrence of the Controller, is authorized to adjust the terms of this ordinance to reflect the conversion of temporary positions to a permanent position(s) when sufficient funding is available and conversion is needed either (A) to maintain services when elimination of temporary positions is consistent with the terms of Memoranda of Understanding or (B) to address City staffing needs created by the San Francisco Housing Authority's changing scope of work, or (C) when the Human Resources Director determines the conversion is warranted and the Controller certifies that the conversion will not require additional salary appropriation in that fiscal year.

Section 1.2. APPOINTMENTS-TEMPORARY POSITIONS.

Section 1.2A. Temporary appointments to positions defined by Charter Section 10.104(16) as seasonal or temporary positions may be made by the respective appointing officers in excess of the number of permanent positions herein established or enumerated and such other temporary services as required at rates not in excess of salary schedules if funds have been appropriated and are available for such temporary service. Such appointments shall be limited in duration to no more than 1040 hours in any fiscal year. No appointment to such temporary or seasonal position shall be made until the Controller has certified the availability of funds, and the request to fill for such service is approved by the Controller and the Department of Human Resources. Provided further that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of the request to fill, if funds are available to pay the compensation of such emergency appointee. No such appointment shall continue beyond the period for which the

Controller has certified the availability of funds. Provided that if the proposed employment is for inter-departmental service, the Controller shall approve as to conformity with the following inter-departmental procedure. Appointing officers shall not authorize or permit employees to work in inter-departmental service unless the following provisions are complied with. The payment of compensation for the employment of persons in inter-departmental service shall be within the limit of the funds made available by certified inter-departmental work orders and such compensation shall be distributed to the inter-departmental work orders against which they constitute proper detailed charges.

Section 1.2B. Temporary Assignment, Different Department. When the needs and the best interests of the City require, appointing officers are authorized to arrange among themselves the assignment of personnel from one department to another department on a temporary basis. Such temporary assignments shall not be treated as transfers, and may be used to alleviate temporary seasonal peak-load situations, complete specific projects, provide temporary transitional work programs to return injured employees to work, or other circumstances in which employees from one department can be effectively used on a temporary basis in another department. All such temporary assignments between departments shall be reviewed and approved by the Department of Human Resources.

Section 1.3. EXCEPTIONS TO NORMAL WORK SCHEDULES FOR WHICH NO EXTRA COMPENSATION IS AUTHORIZED.

Employees appointed to salaried classifications (i.e., designated –Z symbol) shall work such hours as may be necessary for the full and proper performance of their duties and shall receive no additional compensation for work on holidays or in excess of eight hours per day for five days per week, but may be granted compensatory time off under the provisions of any applicable Memorandum of Understanding or ordinance. Provided that, subject to the fiscal provisions of the Charter and the availability of funds, the Human Resources Director may suspend the provisions of this section to allow overtime payment. Approval of overtime payments shall be limited to extraordinary circumstances in which employees are required to work a significant number of hours in excess of their regular work schedules for a prolonged period of time, with a limited ability to use compensatory time off. Further, such payment shall be consistently applied to all personnel in a class.

SECTION 2. COMPENSATION PROVISIONS.

Section 2.1. PUC EMPLOYEES ASSIGNED TO HETCH HETCHY AND RECREATION AND PARK EMPLOYEES PERMANENTLY ASSIGNED TO CAMP MATHER.

The Public Utilities Commission and Recreation and Park Department will pay a stipend of ~~\$447.19~~~~443.43~~ per month to employees residing in designated zip code areas enrolled in the Health Services System with employee plus two or more dependents where HMOs are not available and such employees are limited to enrollment to the City Plan I. The Public Utilities Commission will pay a stipend of ~~\$130.19~~~~129.10~~ per month to employees residing in designated zip code areas enrolled in the Health Services System with employee plus one dependent where HMOs are not available and such employees are limited to enrollment to City Plan I. These rates may be adjusted by the Health Service System Board to reflect the increase in premiums effective January 1, 202~~32~~. The City reserves the right to either reimburse the affected employees or provide an equivalent amount directly to the Health

Services System.

Section 2.2. MOVING EXPENSES.

Where needed to recruit employees to fill Department Head, Deputy Director or Manager Level IV or higher (Manager V or higher for SFMTA) positions, an appointing authority may authorize the expenditure of pre-offer recruitment expenses, such as interview travel expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary housing and other relocation costs, not to exceed \$~~24,3853,181~~. Reimbursement will be made for actual expenses documented by receipts. As an alternative, the Controller may authorize advance payment of approved expenses. Payments under this section are subject to approval by the Controller and the Human Resources Director (except for SFMTA, where the approval is the Controller and Director of Transportation). This amount shall be indexed to the growth rate in the Consumer Price Index – All Urban Consumers (CPI-U), as reported by the Bureau of Labor Statistics for the San Francisco Metropolitan Statistical Area from February to February of the preceding fiscal year.

Section 2.3. SUPPLEMENTATION OF MILITARY PAY.

A. In accordance with Charter Section A8.400(h) and in addition to the benefits provided pursuant to Section 395.01 and 395.02 of the California Military and Veterans Code and the Civil Service Rules, any City employee who is a member of the reserve corps of the United States Armed Forces, National Guard or other uniformed service organization of the United States and is called into active military service in response to the September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary circumstances, or to provide medical or logistical support to federal, state, or local government responses to the COVID-19 pandemic, shall have the benefits provided for in subdivision (B).

B. Any employee to whom subdivision (A) applies, while on military leave, shall receive from the City the following supplement to their military pay and benefits:

1. The difference between the amount of the individual's gross military pay and the amount of gross pay the individual would have received as a City employee, had the employee worked the employee's regular work schedule (excluding overtime unless regularly scheduled as part of the employee's regular work schedule).
2. Retirement service credit consistent with Section A8.520 of the Charter.
3. All other benefits to which the employee would have been entitled had the employee not been called to eligible active military service, except as limited under state law or the Charter.

C. As set forth in Charter Section A8.400(h), this section shall be subject to the following limitations and conditions:

1. The employee must have been called into active service for a period greater than 30 consecutive days.

2. The purpose for such call to active service shall have been to respond to the September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary circumstances, or to the COVID-19 pandemic, and shall not include scheduled training, drills, unit training assemblies or similar events.
3. The amounts authorized under this section shall be offset by amounts required to be paid pursuant to any other law, so there are no double payments to the employee.
4. Any employee receiving compensation under this section shall execute an agreement providing that if the employee does not return to City service within 60 days of release from active duty (or if the employee is not fit for employment at that time, within 60 days of a determination that the employee is fit for employment), then the compensation described in Sections (B)(1) through (B)(3) shall be treated as a loan payable with interest at a rate equal to the greater of (i) the rate received for the concurrent period by the Treasurer's Pooled Cash Account or (ii) the minimum amount necessary to avoid imputed income under the Internal Revenue Code of 1986, as amended from time to time, and any successor statute. Interest shall begin to accrue 90 days after the employee's release from active service or return to fitness for employment. Such loan shall be payable in equal monthly installments over a period not to exceed 5 years, commencing 90 days after the individual's release from active service or return to fitness for employment.
5. This section shall not apply to any active duty served voluntarily after the time that the employee is called to active service.

Section 2.4 CITY EMPLOYEES SERVING ON CHARTER-MANDATED BOARDS AND COMMISSIONS, OR BOARDS, COMMISSIONS AND COMMITTEES CREATED BY INITIATIVE ORDINANCE.

A. City employees serving on Charter-mandated boards and commissions, or boards, commissions and committees created by initiative ordinance, shall not be compensated for the number of hours each pay period spent in service of these boards and commissions, based on a 40-hour per week compensation assumption.

B. City employees covered by this provision shall submit to the Controller each pay period a detailed description of the time spent in service, including attending meetings, preparing for meetings, meeting with interested stakeholders or industry, and writing or responding to correspondence. There is a rebuttable presumption that such employees spend 0.25 of their time in service of these duties. This information shall be made publicly available pursuant to the Sunshine Ordinance.

C. This provision shall not apply to City employees whose service is specified in the Charter or by initiative ordinance, nor shall it apply to City employees serving on interdepartmental or other working groups created by initiative of the Mayor or Board of Supervisors, nor shall it apply to City employees who serve on the Health Service Board, Retiree Health Care Trust Fund Board, or Retirement Board.

Section 2.5 STIPEND FOR PLANNING COMMISSIONERS FOR ATTENDANCE AT PLANNING COMMISSION MEETINGS.

Each commissioner serving on the Planning Commission may receive full stipend for that commissioner's attendance at each meeting of the Commission, as enumerated and included herein, if the commissioner is present at the beginning of the first action item on the agenda for such meeting for which a vote is taken until the end of the public hearing on the last calendared item. A commissioner of the Planning Commission who attends a portion of a meeting of the Planning Commission, but does not qualify for full stipend, may receive one-quarter of the stipend available for the commissioner's attendance at each meeting of the commission, as enumerated and included herein.

EXPLANATION OF SYMBOLS.

The following symbols used in connection with the rates fixed herein have the significance and meaning indicated.

- B. Biweekly.
- C. Contract rate.
- D. Daily.
- E. Salary fixed by Charter.
- F. Salary fixed by State law.
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- H. Hourly.
- I. Intermittent.
- J. Rate set forth in budget.
- K. Salary based on disability transfer.
- L. Salary paid by City and County and balance paid by State.
- M. Monthly.
- O. No funds provided.
- P. Premium rate.
- Q. At rate set under Charter Section A8.405 according to prior service.
- W. Weekly.
- Y. Yearly.

OFFICE OF THE MAYOR
SAN FRANCISCO



RECEIVED
OFFICE OF SUPERVISORS
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JUN -1 PM 1:19

LONDON N. BREED
MAYOR

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Ashley Groffenberger, Mayor's Budget Director
Date: June 1, 2022
Re: Interim Exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance

Dear Madam Clerk,

I herein present exceptions to the 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 (46.5 FTE)

- **City Attorney's Office (3.0 FTE)**
8177 Attorney (2.0 FTE); 8151 Claims Investigator (1.0 FTE). These 8177 positions are extensions of three-year limited duration positions that expire at the end of FY 2021-22, and are critical for specific programs that extend into FY 2022-23. The 8151 is an off-budget position that was mistakenly not included in the FY 2022-23 base budget.
- **Department of Children, Youth, and their Families (2.5 FTE)**
9774 Senior Community Development Specialist I (1.0 FTE); 9775 Senior Community Development Specialist II (1.0 FTE); 1823 Senior Administrative Analyst (0.5 FTE). These positions support a new effort with the Juvenile Probation Department to support justice-involved youth. The department has begun recruitment in order to meet critical youth and family needs as soon as possible.
- **Controller's Office (2.0 FTE)**
0923 Manager II (1.0 FTE); 1824 Principal Administrative Analyst (1.0 FTE). These positions will support the new refuse rate setting and monitoring process which would be assigned to the Controller's Office, assuming passage of Proposition F on the June 7, 2022 ballot.
- **Department of Public Works (6.0 FTE)**
0112 Commission Member (5.0 FTE); 1842 Management Assistant (1.0 FTE). These positions support the requirements of Proposition B and the creation of the new Public Works Commission.

- **Office of Economic and Workforce Development (2.0 FTE)**
5502 Project Manager I (2.0 FTE). These positions are extensions of three-year limited duration positions that expire at the end of FY 2021-22, and are critical for programs that extend into FY 2022-23.
- **Department of Homelessness and Supportive Housing (19.0 FTE)**
0923 Manager II (3.0 FTE); 1244 Senior Human Resources Analyst (2.0 FTE); 1823 Senior Administrative Analyst (6.0 FTE); 1824 Principal Administrative Analyst (3.0 FTE); 1820 Junior Administrative Analyst (1.0 FTE); 2593 Health Program Coordinator III (1.0 FTE); 2917 Program Support Analyst (1.0 FTE); 2918 Human Services Agency Social Worker (2.0 FTE). These positions are critical to implement existing Our City, Our Home-funded programs that are already in progress, to respond rapidly and effectively to drug use and overdoses, to manage shelter and housing coordination, to complete the Continuum of Care grants for HUD funding compliance, to implement state-funded programs to place clients from temporary shelter into permanent housing, and to meet required timelines for grant-funded projects.
- **Mayor's Office (1.0 FTE)**
0981 Mayoral Staff XI (1.0 FTE). This is off-budget and is an extension of a three-year limited duration position that expires at the end of FY 2021-22, and is critical for a HOPE SF program that extends into FY 2022-23.
- **Department of Sanitation and Streets (7.0 FTE)**
0112 Commission Member (5.0 FTE); 0922 Manager I (1.0 FTE); 1842 Management Assistant (1.0 FTE). These positions support the requirements of Proposition B and the creation of the new Sanitation and Streets Commission.
- **Department on the Status of Women (4.0 FTE)**
2998 Representative, Commission on The Status of Women (2.0 FTE); 1820 Junior Administrative Analyst (1.0 FTE); 1823 Senior Administrative Analyst (1.0 FTE). These positions are critical to the fiscal management and programmatic expansion of the Department and the services it provides to the community.

Non-General Fund Positions (13.5 FTE)

- **Department of Children, Youth, and their Families (0.5 FTE)**
1823 Senior Administrative Analyst (0.5 FTE). This position supports a new effort with the Juvenile Probation Department to support justice-involved youth. The department has begun recruitment in order to meet critical youth and family needs as soon as possible.
- **Department of Public Health (2.0 FTE)**
0931 Manager III (2.0 FTE). These positions are needed to perform work on a grant the Department received in FY 2021-22.
- **Department of Public Works (1.0 FTE)**
0941 Manager VI (1.0 FTE). This position will meet the requirements of Proposition B and will support rapid hiring for the Department of Sanitation and Streets.

- **San Francisco Municipal Transportation Agency (1.0 FTE)**
5408 Coordinator of Citizen Involvement (1.0 FTE). This position will support critical community outreach regarding ongoing and new capital projects.
- **San Francisco Public Utilities Commission (1.0 FTE)**
0933 Manager V (1.0 FTE). This position will manage the negotiation, coordination and facilitation of low-cost project financing loan funding agreements with federal, state, and local agencies. Prior to this position, the duties were being handled by an outside contractor.
- **Department of Technology (7.0 FTE)**
7432 Electrical Line Helper (4.0 FTE); 1844 Senior Management Assistant (2.0 FTE); 7308 Cable Splicer (1.0 FTE). These off-budget positions will support the Fiber to Housing project approved in the FY 2021-22 budget cycle.
- **Department on the Status of Women (1.0 FTE)**
2998 Representative, Commission on The Status of Women (1.0 FTE). This position will support the Commercially Sexually Exploited Children (CSEC) grant from the California Department of Social Services that the Department received in FY 2019-20.

General Fund Non-personnel Expenditures

- **Department of Children, Youth, and their Families (\$4,000,000)**
To immediately continue existing programs for roughly 800 students at the San Francisco Unified School District to pre-enroll in the City College of San Francisco and receive enhanced academic support for college success.

There are additional positions that indicate they are starting at pay-period one in the Mayor's proposed budget, however the Mayor's Office intends to submit technical adjustments to move these positions to starting at pay period 7. Those changes will be noted in the technical adjustments letter to the Board of Supervisors, at a later date, rather than included in this letter noting interim exceptions.

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,



Ashley Groffenberger
Mayor's Budget Director

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

OFFICE OF THE MAYOR
SAN FRANCISCO



RECEIVED
BOARD OF SUPERVISORS
LONDON N. BREED
2022 JUN -1 PM 1:19 MAYOR

BY 

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Ashley Groffenberger, Mayor's Budget Director
Date: June 1, 2022
Re: Minimum Compensation Ordinance and the Mayor's FY 2022-23 and FY 2023-24
Proposed Budget

Madam Clerk,

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for nonprofit corporations will be \$17.90 and will be \$18.75 for public entities as of July 1, 2022. This letter provides notice to the Board of Supervisors that the Mayor's proposed budget for Fiscal Years (FY) FY 2022-23 and FY 2023-24 contains funding to support the full increase in the minimum compensation wage levels for nonprofit corporations and public entities in FY 2022-23 and FY 2023-24.

If you have any questions, please contact my office.

Sincerely,



Ashley Groffenberger
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

OFFICE OF THE MAYOR
SAN FRANCISCO



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LONDON N. BREED
MAYOR

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Ashley Groffenberger, Mayor's Budget Director
Date: June 1, 2022
Re: Notice of Transfer of Functions under Charter Section 4.132

Dear Madam Clerk,

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:

- 11 positions (0.81 FTE 0931 Manager III, 0.81 FTE 1241 Human Resources Analyst, 0.75 FTE 5177 Safety Officer, 0.75 FTE 1244 Senior Human Resources Analyst, 0.75 FTE 1224 Principal Payroll and Personnel Clerk, 0.75 1222 Senior Payroll and Personnel Clerk, 0.75 1222 Senior Payroll and Personnel Clerk, 0.75 1220 Payroll and Personnel Clerk, 0.5 1244 Senior Human Resources Analyst, 0.5 1244 Senior Human Resources Analyst, 1.0 FTE 0922 Manager I) to be transferred from the City Administrator's Office to the Department of Public Works in order to meet the requirements of Proposition B and the new Department of Sanitation and Streets.
- One position (0.79 FTE 1824 Principal Administrative Analyst) to be transferred from Controller's Office to the Office of Economic and Workforce Development in order to better align the programmatic support for the San Francisco Community Investment Fund with other citywide economic development functions.
- One position (1.0 FTE 2931 Marriage, Family, and Child Counselor) from the Department of Homelessness and Supportive Housing to the San Francisco Public Library to support clients at the Main Library site.
- 11 positions (2.0 7428 Hodcarrier, 1.0 7248 Sewer Repair Supervisor, 1.0 7246 Sewer Repair Supervisor, 6.0 7421 Sewer Maintenance Worker, and 1.0 7307 Bricklayer) from the Department of Public Works to the San Francisco Public Utilities Commission for the transfer of the Sewer Division.
- One position (1.0 FTE 0931 Manager II) from the City Administrator's Office to the Department of Emergency Management as part of a transition to move all citywide community and neighborhood preparedness and response efforts to the Department of Emergency Management.

If you have any questions, please contact my office.

Sincerely,

A handwritten signature in dark ink, appearing to read 'A. Groffenberger', with a long horizontal flourish extending to the right.

Ashley Groffenberger
Mayor's Budget Director

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

OFFICE OF THE MAYOR
SAN FRANCISCO



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JUN -1 PM 1:19

LONDON N. BREED
MAYOR

To: Supervisor Hilary Ronen, Chair, Budget and Appropriation Committee
From: Ashley Groffenberger, Mayor's Budget Director
Date: June 1, 2022
Re: Technical Adjustments to the Mayor's Proposed May 1 Budget

Dear Chair Ronen,

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 2022-23 and FY 2023-24. 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;
- Changes to Airport revenues and associated expenditures based on updated rates and charges adopted by the Airport Commission on May 17, 2022;
- Other miscellaneous technical changes including: changes to work orders to reflect accurate service level needs and costs; fund balancing entries and transfers; modest changes to the MTA baseline to reflect final revenue projections; and other small miscellaneous expenditure changes.

If you have any questions, please contact my office.

Sincerely,

A handwritten signature in black ink, appearing to read "Ashley Groffenberger".

Ashley Groffenberger
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

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

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
GFS	BOA	232076	10000	10026677-0001	10000	501000 - Perm Salaries-Misc-Budget	(3)	-	3	(3)	-	3
GFS	BOA	232076	10000	10026677-0001	10000	513000 - Retirement - Budget	(379)	-	379	(379)	-	379
GFS	BOA	232076	10000	10026677-0001	10000	515010 - Health Service-City Match	21,156	21,190	34	22,427	22,462	35
GFS	BOA	232076	10000	10026677-0001	10000	515710 - Dependent Coverage	44,398	44,534	136	47,061	47,204	143
GFS	BOA	232076	10000	10026677-0001	10000	516010 - Dental Coverage	4,217	4,229	12	4,344	4,356	12
GFS	BOA	232076	10000	10026677-0001	10000	581210 - DT Technology Infrastructure	524	200	(324)	538	201	(337)
GFS	BOA	232076	10000	10026677-0001	10000	581360 - DT Telecommunications Serv	654	654	-	654	669	15
GFS	LLB	232051	10000	10026756-0001	10000	501000 - Perm Salaries-Misc-Budget	4	-	(4)	4	-	(4)
GFS	LLB	232051	10000	10026756-0001	10000	513000 - Retirement - Budget	(2,258)	-	2,258	(2,258)	-	2,258
GFS	LLB	232051	10000	10026756-0001	10000	515010 - Health Service-City Match	6,591	6,631	40	6,986	7,028	42
GFS	LLB	232051	10000	10026756-0001	10000	515710 - Dependent Coverage	32,233	32,393	160	34,166	34,337	171
GFS	LLB	232051	10000	10026756-0001	10000	516010 - Dental Coverage	2,691	2,705	14	2,773	2,787	14
GFS	LLB	232051	10000	10026756-0001	10000	581210 - DT Technology Infrastructure	6,572	5,767	(805)	7,082	6,311	(771)
GFS	LLB	232051	10000	10026756-0001	10000	581325 - DT Enterprise Tech Contracts	2,561	2,561	0	3,394	3,394	0
GFS	LLB	232051	10000	10026756-0001	10000	581360 - DT Telecommunications Serv	1,129	1,129	-	1,129	1,137	8
GFS	RET	207980	10020	10024407-0001	17410	460199 - Other General Government Ch	1,697,630	1,597,226	(100,404)	1,781,849	1,674,387	(107,462)
GFS	RET	207980	10020	10024407-0001	17410	501000 - Perm Salaries-Misc-Budget	(382)	-	382	(382)	-	382
GFS	RET	207980	10020	10024407-0001	17410	501010 - Perm Salaries-Misc-Regular	739,894	656,115	(83,779)	817,221	724,559	(92,662)
GFS	RET	207980	10020	10024407-0001	17410	513000 - Retirement - Budget	1,911	-	(1,911)	1,911	-	(1,911)
GFS	RET	207980	10020	10024407-0001	17410	513010 - Retire City Misc	131,940	116,867	(15,073)	114,834	101,683	(13,151)
GFS	RET	207980	10020	10024407-0001	17410	514010 - Social Security (OASDI & HI)	46,790	43,623	(3,167)	51,314	47,687	(3,627)
GFS	RET	207980	10020	10024407-0001	17410	514020 - Social Sec-Medicare(HI Only)	12,185	10,969	(1,216)	13,299	11,955	(1,344)
GFS	RET	207980	10020	10024407-0001	17410	515010 - Health Service-City Match	26,422	27,326	904	30,335	31,382	1,047
GFS	RET	207980	10020	10024407-0001	17410	515020 - Retiree Health-Match-Prop B	5,205	4,687	(518)	5,684	5,108	(576)
GFS	RET	207980	10020	10024407-0001	17410	515030 - RetireeHlthCare-CityMatchProj	3,197	2,878	(319)	3,489	3,136	(353)
GFS	RET	207980	10020	10024407-0001	17410	515710 - Dependent Coverage	51,101	54,097	2,996	58,627	62,086	3,459
GFS	RET	207980	10020	10024407-0001	17410	516010 - Dental Coverage	5,047	5,226	179	5,624	5,824	200
GFS	RET	207980	10020	10024407-0001	17410	517010 - Unemployment Insurance	841	756	(85)	918	825	(93)
GFS	RET	207980	10020	10024407-0001	17410	519120 - Long Term Disability Insurance	1,514	1,188	(326)	1,772	1,410	(362)
GFS	RNT	232325	10020	10026789-0001	22256	493014 - OTI Fr 2S/NDF-NeghborhoodC	0	1,000,000	1,000,000	-	-	-
GFS	RNT	232325	10020	10026789-0001	22256	527000 - Prof & Specialized Svcs-Bdgt	0	1,000,000	1,000,000	-	-	-
NGFS	AIR	228994	17960	10001629-0001	10000	591060 - OTO To 1G-General Fund	35,000,000	37,080,000	2,080,000	40,000,000	45,774,000	5,774,000
NGFS	AIR	228994	17960	10001756-0003	10000	467111 - Airline Landing Fees	252,526,000	212,688,000	(39,838,000)	290,416,000	298,892,000	8,476,000
NGFS	AIR	228994	17960	10001756-0006	10000	467161 - Non-Signatry AirlineSurchrgFe	1,615,000	1,377,000	(238,000)	1,516,000	1,510,000	(6,000)
NGFS	AIR	228994	17960	10001757-0003	10000	467321 - Rental-Airline Ground Leases	19,469,000	19,552,000	83,000	19,954,000	20,041,000	87,000
NGFS	AIR	228994	17960	10001757-0006	10000	467411 - Rental-Aircraft Parking	8,332,000	8,332,000	-	8,999,000	10,289,000	1,290,000
NGFS	AIR	228994	17960	10001757-0006	10000	467511 - Airline Support Services	16,531,000	17,043,000	512,000	17,362,000	17,991,000	629,000
NGFS	AIR	228994	17960	10001757-0006	10000	467711 - Parking - Employees	9,645,000	9,969,000	324,000	10,122,000	10,525,000	403,000
NGFS	AIR	228994	17960	10001757-0006	10000	477911 - Licenses & Permits	2,455,000	2,172,000	(283,000)	2,649,000	2,484,000	(165,000)
NGFS	AIR	228994	17960	10001757-0009	10000	467311 - Rental-Airline Cargo Space	4,551,000	4,576,000	25,000	4,664,000	4,689,000	25,000
NGFS	AIR	228994	17960	10001757-0012	10000	467421 - Rental-Airline Superbay Hanga	11,865,000	12,114,000	249,000	6,707,000	12,417,000	5,710,000

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	AIR	228994	17960	10001757-0015	10000	467611 - Rental Tank Farm Area	1,798,000	1,804,000	6,000	1,839,000	1,848,000	9,000
NGFS	AIR	228994	17960	10001757-0018	10000	477951 - Rent-Governmental Agency	6,260,000	4,814,000	(1,446,000)	6,313,000	4,535,000	(1,778,000)
NGFS	AIR	228994	17960	10001757-0024	10000	467651 - FBO-Other Services	16,066,000	16,126,000	60,000	16,448,000	16,529,000	81,000
NGFS	AIR	228994	17960	10001757-0027	10000	467215 - Customs Cargo Facility Fee	936,000	937,000	1,000	957,000	958,000	1,000
NGFS	AIR	228994	17960	10001757-0030	10000	477921 - Collection Charges	562,000	472,000	(90,000)	562,000	519,000	(43,000)
NGFS	AIR	228994	17960	10001758-0003	10000	467141 - Jet Bridge Fees	117,000	10,000	(107,000)	120,000	10,000	(110,000)
NGFS	AIR	228994	17960	10001758-0003	10000	467213 - Rental-Airline NorthTerminalT3	89,712,000	94,165,000	4,453,000	101,884,000	107,306,000	5,422,000
NGFS	AIR	228994	17960	10001758-0003	10000	467214 - Rental-Airline SouthTerminalT1	43,916,000	45,733,000	1,817,000	54,036,000	56,463,000	2,427,000
NGFS	AIR	228994	17960	10001758-0003	10000	467216 - Rental-Airline-ITB	100,241,000	101,170,000	929,000	113,843,000	115,289,000	1,446,000
NGFS	AIR	228994	17960	10001758-0003	10000	467217 - Rentl-Airline-CustmsFacilts-ITB	48,521,000	50,528,000	2,007,000	55,105,000	57,580,000	2,475,000
NGFS	AIR	228994	17960	10001758-0003	10000	467218 - Rental-Airline-T2	25,423,000	30,590,000	5,167,000	28,873,000	34,859,000	5,986,000
NGFS	AIR	228994	17960	10001758-0005	10000	437421 - Concession-Telephone	2,875,000	2,400,000	(475,000)	2,975,000	2,472,000	(503,000)
NGFS	AIR	228994	17960	10001758-0005	10000	437441 - Concession-Advertising	13,051,000	13,328,000	277,000	13,370,000	13,649,000	279,000
NGFS	AIR	228994	17960	10001758-0005	10000	437499 - Concession-Others	5,756,000	6,047,000	291,000	7,616,000	8,727,000	1,111,000
NGFS	AIR	228994	17960	10001758-0005	10000	437501 - Concession-Others-ITB	93,000	331,000	238,000	552,000	451,000	(101,000)
NGFS	AIR	228994	17960	10001758-0005	10000	437512 - Concess Rev-DutyFreeInBond	20,017,000	20,025,000	8,000	29,711,000	29,086,000	(625,000)
NGFS	AIR	228994	17960	10001758-0005	10000	437521 - Concession-Gifts & Merchandi	8,371,000	8,187,000	(184,000)	12,219,000	14,950,000	2,731,000
NGFS	AIR	228994	17960	10001758-0005	10000	437522 - Concess Rev-Gift&Merchndse	2,319,000	2,114,000	(205,000)	4,617,000	3,200,000	(1,417,000)
NGFS	AIR	228994	17960	10001758-0005	10000	437711 - Concession-Food & Beverage	16,049,000	15,418,000	(631,000)	20,008,000	20,630,000	622,000
NGFS	AIR	228994	17960	10001758-0005	10000	437712 - Concession-Food & Beverage-	2,900,000	2,346,000	(554,000)	4,312,000	4,957,000	645,000
NGFS	AIR	228994	17960	10001758-0009	10000	477931 - Refuse Disposal	1,382,000	1,414,000	32,000	1,416,000	1,449,000	33,000
NGFS	AIR	228994	17960	10001758-0009	10000	477933 - Miscellaneous Terminal Fees	10,671,000	9,612,000	(1,059,000)	10,884,000	10,619,000	(265,000)
NGFS	AIR	228994	17960	10001758-0009	10000	477942 - Reimbursement From SFOTE(139,000	2,668,000	2,529,000	142,000	143,000	1,000
NGFS	AIR	228994	17960	10001758-0011	10000	437213 - Rentl-North Term T3 (Non-Air)	1,015,000	1,059,000	44,000	1,161,000	1,217,000	56,000
NGFS	AIR	228994	17960	10001758-0011	10000	437214 - Rentl-South Term T1 (Non-Air)	682,000	736,000	54,000	732,000	795,000	63,000
NGFS	AIR	228994	17960	10001758-0011	10000	437215 - Rental - T2 (Non Airline)	592,000	631,000	39,000	237,000	733,000	496,000
NGFS	AIR	228994	17960	10001758-0011	10000	437216 - Rental-ITB (Non-Airline)	1,088,000	1,324,000	236,000	1,356,000	1,509,000	153,000
NGFS	AIR	228994	17960	10001758-0015	10000	467142 - Common Use Gate Fees	1,224,000	4,881,000	3,657,000	2,509,000	5,562,000	3,053,000
NGFS	AIR	228994	17960	10001759-0002	10000	435271 - SFO-PrkingGarge,Lots&Permit	85,987,000	87,953,000	1,966,000	92,227,000	97,834,000	5,607,000
NGFS	AIR	228994	17960	10001759-0002	10000	437411 - Concession-Groundside	12,000	12,000	-	14,000	15,000	1,000
NGFS	AIR	228994	17960	10001759-0002	10000	437611 - Concession-Car Rental	38,955,000	38,955,000	-	43,826,000	44,826,000	1,000,000
NGFS	AIR	228994	17960	10001759-0002	10000	437621 - Off Airport Privilege Fee	2,220,000	2,220,000	-	2,705,000	2,242,000	(463,000)
NGFS	AIR	228994	17960	10001759-0002	10000	437911 - Taxicabs	3,364,000	3,364,000	-	4,223,000	4,555,000	332,000
NGFS	AIR	228994	17960	10001759-0002	10000	437921 - Ground Trans Trip Fees	35,105,000	35,106,000	1,000	44,586,000	47,548,000	2,962,000
NGFS	AIR	228994	17960	10001759-0002	10000	438111 - CNG Services	90,000	95,000	5,000	91,000	97,000	6,000
NGFS	AIR	228994	17960	10001759-0005	10000	437219 - Rental-Other BdlgsNon-Airline	51,000	36,000	(15,000)	15,000	15,000	-
NGFS	AIR	228994	17960	10001759-0005	10000	437311 - Rental-UnimprvdAreaNon-Airlii	5,390,000	5,404,000	14,000	5,512,000	5,539,000	27,000
NGFS	AIR	228994	17960	10001759-0006	10000	437217 - Rental-BART	3,402,000	3,406,000	4,000	3,424,000	3,429,000	5,000
NGFS	AIR	228994	17960	10001759-0006	10000	437321 - Rental Car Facility Fee	17,319,000	17,361,000	42,000	17,709,000	17,795,000	86,000
NGFS	AIR	228994	17960	10001759-0006	10000	467521 - Transportation & Facilitis Fee	17,609,000	15,975,000	(1,634,000)	21,463,000	20,476,000	(987,000)
NGFS	AIR	228994	17960	10001760-0003	10000	477211 - Sale Of Electricity	23,630,000	28,070,000	4,440,000	24,221,000	29,347,000	5,126,000

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	AIR	228994	17960	10001760-0009	10000	477611 - Sale Of Natural Gas	390,000	447,000	57,000	468,000	483,000	15,000
NGFS	AIR	228994	17960	10001760-0012	10000	437425 - Telecommunication Fees	5,251,000	5,148,000	(103,000)	5,408,000	5,251,000	(157,000)
NGFS	AIR	228994	17960	10001761-0003	10000	430120 - Interest Earned-FiscAgentAcci	9,682,000	13,234,000	3,552,000	14,712,000	18,140,000	3,428,000
NGFS	AIR	228994	17960	10001761-0003	10000	430150 - Interest Earned - Pooled Cash	1,416,000	5,610,000	4,194,000	2,102,000	8,354,000	6,252,000
NGFS	AIR	228994	17960	10005719-0001	10000	495021 - ITI Fr 5A-Airport Funds	65,757,504	137,242,096	71,484,592	204,695,084	91,225,599	(113,469,485)
NGFS	AIR	228994	19610	10005719-0001	10718	467151 - Passenger Facility Fees	-	137,000,000	137,000,000	197,029,000	44,539,000	(152,490,000)
NGFS	AIR	228994	19610	10005719-0001	10718	499999 - Beg Fund Balance - Budget Or	65,757,504	242,096	(65,515,408)	7,666,084	46,686,599	39,020,515
NGFS	AIR	228994	19610	10005719-0001	10718	595210 - ITO To 5A-Airport Funds	65,757,504	137,242,096	71,484,592	204,695,084	91,225,599	(113,469,485)
NGFS	AIR	109653	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	4,242,303	4,274,631	32,328	4,381,963	4,473,273	91,310
NGFS	AIR	109653	17960	10026671-0001	10000	513010 - Retire City Misc	765,195	771,013	5,818	622,759	635,719	12,960
NGFS	AIR	109653	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	304,655	305,805	1,150	313,925	317,165	3,240
NGFS	AIR	109653	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	74,255	74,713	458	76,574	77,898	1,324
NGFS	AIR	109653	17960	10026671-0001	10000	515010 - Health Service-City Match	148,838	148,898	60	157,770	157,834	64
NGFS	AIR	109653	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	31,729	31,929	200	32,727	33,287	560
NGFS	AIR	109653	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	19,478	19,602	124	20,093	20,437	344
NGFS	AIR	109653	17960	10026671-0001	10000	515710 - Dependent Coverage	358,086	358,329	243	379,569	379,826	257
NGFS	AIR	109653	17960	10026671-0001	10000	516010 - Dental Coverage	32,988	33,009	21	33,984	34,005	21
NGFS	AIR	109653	17960	10026671-0001	10000	517010 - Unemployment Insurance	5,124	5,156	32	5,284	5,370	86
NGFS	AIR	109653	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	12,855	12,963	108	13,270	13,598	328
NGFS	AIR	109653	17960	10026671-0001	10000	581120 - GF-Con-Financial Systems	1,041,279	1,074,384	33,105	1,062,178	1,119,798	57,620
NGFS	AIR	109653	17960	10026671-0001	10000	581130 - GF-Con-Internal Audits	1,357,316	1,358,928	1,612	1,327,674	1,329,947	2,273
NGFS	AIR	109653	17960	10026671-0001	10000	581245 - GF-CON-Information System C	3,133,116	3,084,246	(48,870)	3,153,455	3,100,043	(53,412)
NGFS	AIR	109654	17960	10026671-0001	10000	515010 - Health Service-City Match	103,989	104,212	223	110,229	110,465	236
NGFS	AIR	109654	17960	10026671-0001	10000	515710 - Dependent Coverage	258,338	259,234	896	273,837	274,787	950
NGFS	AIR	109654	17960	10026671-0001	10000	516010 - Dental Coverage	23,836	23,912	76	24,558	24,636	78
NGFS	AIR	109664	17960	10026671-0001	10000	515010 - Health Service-City Match	28,331	28,374	43	30,031	30,076	45
NGFS	AIR	109664	17960	10026671-0001	10000	515710 - Dependent Coverage	66,974	67,146	172	70,990	71,173	183
NGFS	AIR	109664	17960	10026671-0001	10000	516010 - Dental Coverage	6,303	6,317	14	6,493	6,508	15
NGFS	AIR	109665	17960	10026671-0001	10000	515010 - Health Service-City Match	162,634	162,711	77	172,398	172,480	82
NGFS	AIR	109665	17960	10026671-0001	10000	515710 - Dependent Coverage	349,324	349,635	311	370,267	370,596	329
NGFS	AIR	109665	17960	10026671-0001	10000	516010 - Dental Coverage	33,088	33,115	27	34,085	34,112	27
NGFS	AIR	109668	17960	10026671-0001	10000	515010 - Health Service-City Match	37,961	38,023	62	40,238	40,303	65
NGFS	AIR	109668	17960	10026671-0001	10000	515710 - Dependent Coverage	78,185	78,432	247	82,873	83,135	262
NGFS	AIR	109668	17960	10026671-0001	10000	516010 - Dental Coverage	7,545	7,566	21	7,773	7,795	22
NGFS	AIR	109677	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	1,959,116	1,965,703	6,587	2,189,124	2,202,969	13,845
NGFS	AIR	109677	17960	10026671-0001	10000	513010 - Retire City Misc	353,692	352,917	(775)	311,923	311,849	(74)
NGFS	AIR	109677	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	122,164	122,480	316	136,264	136,930	666
NGFS	AIR	109677	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	29,201	29,299	98	32,542	32,743	201
NGFS	AIR	109677	17960	10026671-0001	10000	515010 - Health Service-City Match	54,850	54,976	126	62,772	62,841	69
NGFS	AIR	109677	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	12,478	12,519	41	13,904	13,991	87
NGFS	AIR	109677	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	7,660	7,686	26	8,536	8,588	52

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	AIR	109677	17960	10026671-0001	10000	515710 - Dependent Coverage	198,406	198,913	507	228,920	229,198	278
NGFS	AIR	109677	17960	10026671-0001	10000	516010 - Dental Coverage	16,571	16,614	43	18,603	18,626	23
NGFS	AIR	109677	17960	10026671-0001	10000	517010 - Unemployment Insurance	2,013	2,019	6	2,245	2,259	14
NGFS	AIR	109677	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	6,593	6,619	26	7,453	7,505	52
NGFS	AIR	109678	17960	10026671-0001	10000	515010 - Health Service-City Match	113,116	113,152	36	121,228	121,248	20
NGFS	AIR	109678	17960	10026671-0001	10000	515710 - Dependent Coverage	471,575	471,719	144	505,169	505,248	79
NGFS	AIR	109678	17960	10026671-0001	10000	516010 - Dental Coverage	39,195	39,208	13	40,822	40,828	6
NGFS	AIR	109679	17960	10026671-0001	10000	515010 - Health Service-City Match	147,012	147,247	235	164,468	164,597	129
NGFS	AIR	109679	17960	10026671-0001	10000	515710 - Dependent Coverage	755,191	756,135	944	835,156	835,674	518
NGFS	AIR	109679	17960	10026671-0001	10000	516010 - Dental Coverage	60,955	61,035	80	65,666	65,708	42
NGFS	AIR	109681	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	5,194,503	5,304,533	110,030	5,535,861	5,649,417	113,556
NGFS	AIR	109681	17960	10026671-0001	10000	513010 - Retire City Misc	930,702	940,242	9,540	781,184	786,702	5,518
NGFS	AIR	109681	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	355,006	361,498	6,492	376,018	382,666	6,648
NGFS	AIR	109681	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	83,634	85,218	1,584	88,580	90,216	1,636
NGFS	AIR	109681	17960	10026671-0001	10000	515010 - Health Service-City Match	79,046	79,177	131	88,600	88,672	72
NGFS	AIR	109681	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	35,727	36,409	682	37,854	38,556	702
NGFS	AIR	109681	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	21,940	22,354	414	23,246	23,678	432
NGFS	AIR	109681	17960	10026671-0001	10000	515710 - Dependent Coverage	650,173	650,703	530	708,602	708,892	290
NGFS	AIR	109681	17960	10026671-0001	10000	516010 - Dental Coverage	49,696	49,741	45	52,796	52,821	25
NGFS	AIR	109681	17960	10026671-0001	10000	517010 - Unemployment Insurance	5,773	5,881	108	6,101	6,211	110
NGFS	AIR	109681	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	20,257	20,689	432	21,582	22,032	450
NGFS	AIR	109683	17960	10026671-0001	10000	515010 - Health Service-City Match	35,926	35,987	61	40,331	40,365	34
NGFS	AIR	109683	17960	10026671-0001	10000	515710 - Dependent Coverage	203,986	204,231	245	225,220	225,355	135
NGFS	AIR	109683	17960	10026671-0001	10000	516010 - Dental Coverage	16,281	16,302	21	17,518	17,529	11
NGFS	AIR	109684	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	2,668,248	2,668,248	-	3,297,771	3,304,050	6,279
NGFS	AIR	109684	17960	10026671-0001	10000	513010 - Retire City Misc	478,553	478,553	-	464,813	465,686	873
NGFS	AIR	109684	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	146,067	146,067	-	184,227	184,616	389
NGFS	AIR	109684	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	39,041	39,041	-	48,167	48,258	91
NGFS	AIR	109684	17960	10026671-0001	10000	515010 - Health Service-City Match	95,572	95,679	107	115,359	115,418	59
NGFS	AIR	109684	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	16,686	16,686	-	20,579	20,618	39
NGFS	AIR	109684	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	10,242	10,242	-	12,640	12,664	24
NGFS	AIR	109684	17960	10026671-0001	10000	515710 - Dependent Coverage	208,645	209,072	427	265,957	266,191	234
NGFS	AIR	109684	17960	10026671-0001	10000	516010 - Dental Coverage	19,714	19,750	36	24,144	24,163	19
NGFS	AIR	109684	17960	10026671-0001	10000	517010 - Unemployment Insurance	2,694	2,694	-	3,322	3,328	6
NGFS	AIR	109684	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	5,481	5,481	-	7,100	7,122	22
NGFS	AIR	109685	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	3,685,896	3,706,856	20,960	3,913,390	3,935,020	21,630
NGFS	AIR	109685	17960	10026671-0001	10000	513010 - Retire City Misc	669,451	673,261	3,810	561,568	564,678	3,110
NGFS	AIR	109685	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	243,037	244,337	1,300	257,081	258,421	1,340
NGFS	AIR	109685	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	57,116	57,426	310	60,418	60,728	310
NGFS	AIR	109685	17960	10026671-0001	10000	515010 - Health Service-City Match	97,242	97,324	82	106,077	106,123	46
NGFS	AIR	109685	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	24,397	24,527	130	25,815	25,955	140

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	AIR	109685	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	14,991	15,071	80	15,852	15,932	80
NGFS	AIR	109685	17960	10026671-0001	10000	515710 - Dependent Coverage	465,156	465,487	331	505,190	505,372	182
NGFS	AIR	109685	17960	10026671-0001	10000	516010 - Dental Coverage	38,182	38,211	29	40,343	40,358	15
NGFS	AIR	109685	17960	10026671-0001	10000	517010 - Unemployment Insurance	3,934	3,954	20	4,173	4,193	20
NGFS	AIR	109686	17960	10026671-0001	10000	515010 - Health Service-City Match	2,635,508	2,636,513	1,005	2,830,641	2,831,194	553
NGFS	AIR	109686	17960	10026671-0001	10000	515710 - Dependent Coverage	5,294,798	5,298,842	4,044	5,760,527	5,762,746	2,219
NGFS	AIR	109686	17960	10026671-0001	10000	516010 - Dental Coverage	505,554	505,897	343	533,005	533,188	183
NGFS	AIR	109687	17960	10026671-0001	10000	515010 - Health Service-City Match	202,569	202,853	284	225,154	225,310	156
NGFS	AIR	109687	17960	10026671-0001	10000	515710 - Dependent Coverage	776,326	777,466	1,140	864,690	865,316	626
NGFS	AIR	109687	17960	10026671-0001	10000	516010 - Dental Coverage	65,163	65,259	96	70,574	70,625	51
NGFS	AIR	109689	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	3,224,851	3,258,594	33,743	3,495,729	3,566,630	70,901
NGFS	AIR	109689	17960	10026671-0001	10000	513010 - Retire City Misc	584,147	590,266	6,119	499,991	510,150	10,159
NGFS	AIR	109689	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	223,014	224,752	1,738	239,678	243,308	3,630
NGFS	AIR	109689	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	52,427	52,931	504	56,351	57,389	1,038
NGFS	AIR	109689	17960	10026671-0001	10000	515010 - Health Service-City Match	53,262	53,388	126	61,094	61,163	69
NGFS	AIR	109689	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	22,391	22,603	212	24,080	24,531	451
NGFS	AIR	109689	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	13,747	13,878	131	14,792	15,058	266
NGFS	AIR	109689	17960	10026671-0001	10000	515710 - Dependent Coverage	395,011	395,519	508	437,318	437,597	279
NGFS	AIR	109689	17960	10026671-0001	10000	516010 - Dental Coverage	29,175	29,218	43	31,580	31,603	23
NGFS	AIR	109689	17960	10026671-0001	10000	517010 - Unemployment Insurance	3,607	3,656	49	3,895	3,951	56
NGFS	AIR	109689	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	12,571	12,705	134	13,635	13,904	269
NGFS	AIR	109690	17960	10026671-0001	10000	515010 - Health Service-City Match	40,882	40,987	105	47,175	47,232	57
NGFS	AIR	109690	17960	10026671-0001	10000	515710 - Dependent Coverage	235,821	236,241	420	265,346	265,576	230
NGFS	AIR	109690	17960	10026671-0001	10000	516010 - Dental Coverage	18,776	18,812	36	20,617	20,635	18
NGFS	AIR	109691	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	733,566	743,867	10,301	937,259	958,903	21,644
NGFS	AIR	109691	17960	10026671-0001	10000	513010 - Retire City Misc	132,829	134,699	1,870	134,129	137,234	3,105
NGFS	AIR	109691	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	49,318	49,871	553	61,922	63,077	1,155
NGFS	AIR	109691	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	11,544	11,698	154	14,497	14,814	317
NGFS	AIR	109691	17960	10026671-0001	10000	515010 - Health Service-City Match	9,421	9,557	136	14,974	15,048	74
NGFS	AIR	109691	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	4,930	4,995	65	6,195	6,333	138
NGFS	AIR	109691	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	3,026	3,066	40	3,806	3,887	81
NGFS	AIR	109691	17960	10026671-0001	10000	515710 - Dependent Coverage	93,523	94,070	547	119,181	119,481	300
NGFS	AIR	109691	17960	10026671-0001	10000	516010 - Dental Coverage	6,599	6,646	47	8,449	8,474	25
NGFS	AIR	109691	17960	10026671-0001	10000	517010 - Unemployment Insurance	794	809	15	1,003	1,020	17
NGFS	AIR	109691	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	2,859	2,900	41	3,655	3,737	82
NGFS	AIR	109692	17960	10026671-0001	10000	515010 - Health Service-City Match	74,245	74,389	144	83,976	84,055	79
NGFS	AIR	109692	17960	10026671-0001	10000	515710 - Dependent Coverage	196,027	196,604	577	228,965	229,283	318
NGFS	AIR	109692	17960	10026671-0001	10000	516010 - Dental Coverage	17,607	17,656	49	19,882	19,908	26
NGFS	AIR	109693	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	1,527,772	1,535,194	7,422	1,616,696	1,632,307	15,611
NGFS	AIR	109693	17960	10026671-0001	10000	513010 - Retire City Misc	272,252	272,931	679	226,499	228,021	1,522
NGFS	AIR	109693	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	100,767	100,968	201	105,968	106,381	413

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	AIR	109693	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	24,458	24,568	110	25,749	25,976	227
NGFS	AIR	109693	17960	10026671-0001	10000	515010 - Health Service-City Match	31,345	31,376	31	34,336	34,353	17
NGFS	AIR	109693	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	10,451	10,498	47	11,004	11,101	97
NGFS	AIR	109693	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	6,416	6,445	29	6,758	6,817	59
NGFS	AIR	109693	17960	10026671-0001	10000	515710 - Dependent Coverage	151,045	151,167	122	164,568	164,636	68
NGFS	AIR	109693	17960	10026671-0001	10000	516010 - Dental Coverage	12,165	12,175	10	12,897	12,903	6
NGFS	AIR	109693	17960	10026671-0001	10000	517010 - Unemployment Insurance	1,686	1,695	9	1,778	1,793	15
NGFS	AIR	109693	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	5,147	5,174	27	5,466	5,526	60
NGFS	AIR	109696	17960	10026671-0001	10000	515010 - Health Service-City Match	41,764	41,870	106	48,125	48,183	58
NGFS	AIR	109696	17960	10026671-0001	10000	515710 - Dependent Coverage	73,212	73,634	422	93,095	93,326	231
NGFS	AIR	109696	17960	10026671-0001	10000	516010 - Dental Coverage	7,192	7,228	36	8,687	8,706	19
NGFS	AIR	210730	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	3,849,657	3,849,657	-	4,147,770	4,232,151	84,381
NGFS	AIR	210730	17960	10026671-0001	10000	513010 - Retire City Misc	680,631	680,631	-	576,026	587,756	11,730
NGFS	AIR	210730	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	261,831	261,831	-	280,189	284,817	4,628
NGFS	AIR	210730	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	61,631	61,631	-	65,938	67,168	1,230
NGFS	AIR	210730	17960	10026671-0001	10000	515010 - Health Service-City Match	51,654	51,786	132	59,571	59,643	72
NGFS	AIR	210730	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	26,326	26,326	-	28,186	28,688	502
NGFS	AIR	210730	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	16,180	16,180	-	17,301	17,624	323
NGFS	AIR	210730	17960	10026671-0001	10000	515710 - Dependent Coverage	437,169	437,698	529	482,818	483,109	291
NGFS	AIR	210730	17960	10026671-0001	10000	516010 - Dental Coverage	33,316	33,361	45	35,923	35,947	24
NGFS	AIR	210730	17960	10026671-0001	10000	517010 - Unemployment Insurance	4,253	4,253	-	4,536	4,623	87
NGFS	AIR	210730	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	15,008	15,008	-	16,175	16,498	323
NGFS	AIR	109701	17960	10026671-0001	10000	515010 - Health Service-City Match	34,578	34,596	18	36,654	36,672	18
NGFS	AIR	109701	17960	10026671-0001	10000	515710 - Dependent Coverage	85,485	85,553	68	90,612	90,685	73
NGFS	AIR	109701	17960	10026671-0001	10000	516010 - Dental Coverage	7,895	7,901	6	8,133	8,139	6
NGFS	AIR	109704	17960	10026671-0001	10000	515010 - Health Service-City Match	36,340	36,409	69	38,522	38,595	73
NGFS	AIR	109704	17960	10026671-0001	10000	515710 - Dependent Coverage	101,979	102,257	278	108,094	108,388	294
NGFS	AIR	109704	17960	10026671-0001	10000	516010 - Dental Coverage	9,286	9,309	23	9,567	9,591	24
NGFS	AIR	109706	17960	10026671-0001	10000	515010 - Health Service-City Match	251,342	251,425	83	266,435	266,522	87
NGFS	AIR	109706	17960	10026671-0001	10000	515710 - Dependent Coverage	499,419	499,751	332	529,359	529,711	352
NGFS	AIR	109706	17960	10026671-0001	10000	516010 - Dental Coverage	47,781	47,809	28	49,220	49,249	29
NGFS	AIR	109707	17960	10026671-0001	10000	515010 - Health Service-City Match	233,612	233,773	161	247,641	247,811	170
NGFS	AIR	109707	17960	10026671-0001	10000	515710 - Dependent Coverage	439,704	440,348	644	466,062	466,745	683
NGFS	AIR	109707	17960	10026671-0001	10000	516010 - Dental Coverage	42,507	42,562	55	43,787	43,843	56
NGFS	AIR	109709	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	1,812,591	1,823,841	11,250	1,874,645	1,898,468	23,823
NGFS	AIR	109709	17960	10026671-0001	10000	513010 - Retire City Misc	320,165	322,157	1,992	260,031	263,343	3,312
NGFS	AIR	109709	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	26,881	27,043	162	27,777	28,122	345
NGFS	AIR	109709	17960	10026671-0001	10000	515010 - Health Service-City Match	48,176	48,207	31	51,066	51,099	33
NGFS	AIR	109709	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	11,485	11,557	72	11,869	12,016	147
NGFS	AIR	109709	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	7,050	7,092	42	7,287	7,377	90
NGFS	AIR	109709	17960	10026671-0001	10000	515710 - Dependent Coverage	128,954	129,081	127	136,693	136,828	135

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	AIR	109709	17960	10026671-0001	10000	516010 - Dental Coverage	11,671	11,682	11	12,024	12,035	11
NGFS	AIR	109709	17960	10026671-0001	10000	517010 - Unemployment Insurance	1,855	1,867	12	1,918	1,942	24
NGFS	AIR	109709	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	5,011	5,050	39	5,185	5,269	84
NGFS	AIR	109710	17960	10026671-0001	10000	515010 - Health Service-City Match	122,753	122,814	61	130,124	130,189	65
NGFS	AIR	109710	17960	10026671-0001	10000	515710 - Dependent Coverage	236,559	236,806	247	250,741	251,002	261
NGFS	AIR	109710	17960	10026671-0001	10000	516010 - Dental Coverage	22,760	22,781	21	23,445	23,467	22
NGFS	AIR	207658	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	3,331,554	3,340,929	9,375	3,444,690	3,454,366	9,676
NGFS	AIR	207658	17960	10026671-0001	10000	513010 - Retire City Misc	600,240	601,901	1,661	489,446	490,791	1,345
NGFS	AIR	207658	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	52,797	52,933	136	54,439	54,580	141
NGFS	AIR	207658	17960	10026671-0001	10000	515010 - Health Service-City Match	136,852	136,917	65	145,069	145,139	70
NGFS	AIR	207658	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	22,551	22,609	58	23,261	23,321	60
NGFS	AIR	207658	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	13,847	13,883	36	14,291	14,328	37
NGFS	AIR	207658	17960	10026671-0001	10000	515710 - Dependent Coverage	266,987	267,250	263	282,994	283,272	278
NGFS	AIR	207658	17960	10026671-0001	10000	516010 - Dental Coverage	25,614	25,636	22	26,385	26,408	23
NGFS	AIR	207658	17960	10026671-0001	10000	517010 - Unemployment Insurance	3,649	3,659	10	3,745	3,755	10
NGFS	AIR	207658	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	12,221	12,254	33	12,622	12,656	34
NGFS	AIR	207660	17960	10026671-0001	10000	515010 - Health Service-City Match	67,706	67,753	47	71,769	71,819	50
NGFS	AIR	207660	17960	10026671-0001	10000	515710 - Dependent Coverage	187,081	187,269	188	198,306	198,505	199
NGFS	AIR	207660	17960	10026671-0001	10000	516010 - Dental Coverage	16,838	16,854	16	17,339	17,355	16
NGFS	AIR	232505	17960	10026671-0001	10000	515710 - Dependent Coverage	89,868	89,868	-	95,260	95,261	1
NGFS	AIR	109714	17960	10001631-0002	10000	501010 - Perm Salaries-Misc-Regular	287,861	291,963	4,102	297,106	305,750	8,644
NGFS	AIR	109714	17960	10001631-0002	10000	513010 - Retire City Misc	51,660	51,744	84	41,984	42,524	540
NGFS	AIR	109714	17960	10001631-0002	10000	514010 - Social Security (OASDI & HI)	24,422	24,540	118	24,934	25,182	248
NGFS	AIR	109714	17960	10001631-0002	10000	514020 - Social Sec-Medicare(HI Only)	5,794	5,854	60	5,922	6,047	125
NGFS	AIR	109714	17960	10001631-0002	10000	515020 - Retiree Health-Match-Prop B	2,475	2,501	26	2,530	2,584	54
NGFS	AIR	109714	17960	10001631-0002	10000	515030 - RetireeHlthCare-CityMatchProj	1,520	1,535	15	1,554	1,588	34
NGFS	AIR	109714	17960	10001631-0002	10000	517010 - Unemployment Insurance	400	404	4	408	416	8
NGFS	AIR	109714	17960	10001631-0002	10000	519120 - Long Term Disability Insurance	1,008	1,022	14	1,040	1,071	31
NGFS	AIR	207661	17960	10001631-0002	10000	501010 - Perm Salaries-Misc-Regular	720,994	727,861	6,867	751,506	765,972	14,466
NGFS	AIR	207661	17960	10001631-0002	10000	513010 - Retire City Misc	127,236	128,461	1,225	103,992	106,022	2,030
NGFS	AIR	207661	17960	10001631-0002	10000	514010 - Social Security (OASDI & HI)	30,263	30,365	102	31,585	31,801	216
NGFS	AIR	207661	17960	10001631-0002	10000	514020 - Social Sec-Medicare(HI Only)	10,518	10,618	100	10,960	11,171	211
NGFS	AIR	207661	17960	10001631-0002	10000	515010 - Health Service-City Match	14,297	14,386	89	15,154	15,248	94
NGFS	AIR	207661	17960	10001631-0002	10000	515020 - Retiree Health-Match-Prop B	4,494	4,537	43	4,682	4,772	90
NGFS	AIR	207661	17960	10001631-0002	10000	515030 - RetireeHlthCare-CityMatchProj	2,761	2,785	24	2,876	2,931	55
NGFS	AIR	207661	17960	10001631-0002	10000	515710 - Dependent Coverage	31,656	32,013	357	33,557	33,936	379
NGFS	AIR	207661	17960	10001631-0002	10000	516010 - Dental Coverage	2,954	2,984	30	3,044	3,075	31
NGFS	AIR	207661	17960	10001631-0002	10000	517010 - Unemployment Insurance	725	731	6	756	769	13
NGFS	AIR	207661	17960	10001631-0002	10000	519120 - Long Term Disability Insurance	2,431	2,455	24	2,540	2,591	51
NGFS	AIR	207662	17960	10026671-0001	10000	515010 - Health Service-City Match	(3,115)	(3,071)	44	(3,302)	(3,256)	46
NGFS	AIR	207662	17960	10026671-0001	10000	515710 - Dependent Coverage	(12,525)	(12,351)	174	(13,277)	(13,092)	185

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	AIR	207662	17960	10026671-0001	10000	516010 - Dental Coverage	(1,063)	(1,048)	15	(1,095)	(1,079)	16
NGFS	AIR	207663	17960	10001631-0002	10000	501010 - Perm Salaries-Misc-Regular	1,399,417	1,413,682	14,265	1,444,362	1,474,539	30,177
NGFS	AIR	207663	17960	10001631-0002	10000	513010 - Retire City Misc	249,115	251,641	2,526	202,012	206,208	4,196
NGFS	AIR	207663	17960	10001631-0002	10000	514020 - Social Sec-Medicare(HI Only)	29,745	29,951	206	30,803	31,241	438
NGFS	AIR	207663	17960	10001631-0002	10000	515020 - Retiree Health-Match-Prop B	12,708	12,799	91	13,165	13,351	186
NGFS	AIR	207663	17960	10001631-0002	10000	515030 - RetireeHlthCare-CityMatchProj	7,804	7,857	53	8,081	8,195	114
NGFS	AIR	207663	17960	10001631-0002	10000	517010 - Unemployment Insurance	2,050	2,065	15	2,123	2,154	31
NGFS	AIR	207663	17960	10001631-0002	10000	519120 - Long Term Disability Insurance	4,899	4,948	49	5,054	5,161	107
NGFS	AIR	207663	17960	10026671-0001	10000	515010 - Health Service-City Match	(4,717)	(4,651)	66	(5,000)	(4,930)	70
NGFS	AIR	207663	17960	10026671-0001	10000	515710 - Dependent Coverage	(18,967)	(18,703)	264	(20,105)	(19,825)	280
NGFS	AIR	207663	17960	10026671-0001	10000	516010 - Dental Coverage	(1,609)	(1,587)	22	(1,658)	(1,634)	24
NGFS	AIR	207664	17960	10001631-0002	10000	501010 - Perm Salaries-Misc-Regular	1,579,622	1,601,756	22,134	1,630,357	1,655,806	25,449
NGFS	AIR	207664	17960	10001631-0002	10000	513010 - Retire City Misc	282,376	286,299	3,923	229,247	232,786	3,539
NGFS	AIR	207664	17960	10001631-0002	10000	514020 - Social Sec-Medicare(HI Only)	22,938	23,259	321	23,675	24,045	370
NGFS	AIR	207664	17960	10001631-0002	10000	515020 - Retiree Health-Match-Prop B	9,802	9,939	137	10,116	10,274	158
NGFS	AIR	207664	17960	10001631-0002	10000	515030 - RetireeHlthCare-CityMatchProj	6,018	6,102	84	6,212	6,308	96
NGFS	AIR	207664	17960	10001631-0002	10000	517010 - Unemployment Insurance	1,581	1,603	22	1,632	1,657	25
NGFS	AIR	207664	17960	10001631-0002	10000	519120 - Long Term Disability Insurance	4,848	4,926	78	5,003	5,092	89
NGFS	AIR	207664	17960	10026671-0001	10000	515010 - Health Service-City Match	(7,850)	(7,740)	110	(8,321)	(8,205)	116
NGFS	AIR	207664	17960	10026671-0001	10000	515710 - Dependent Coverage	(31,566)	(31,126)	440	(33,460)	(32,994)	466
NGFS	AIR	207664	17960	10026671-0001	10000	516010 - Dental Coverage	(2,678)	(2,641)	37	(2,759)	(2,720)	39
NGFS	AIR	207960	18000	10001631-0003	10002	501010 - Perm Salaries-Misc-Regular	3,323,412	3,337,719	14,307	3,450,289	3,480,439	30,150
NGFS	AIR	207960	18000	10001631-0003	10002	513010 - Retire City Misc	594,515	597,050	2,535	484,738	488,931	4,193
NGFS	AIR	207960	18000	10001631-0003	10002	514020 - Social Sec-Medicare(HI Only)	52,791	52,997	206	54,614	55,052	438
NGFS	AIR	207960	18000	10001631-0003	10002	515010 - Health Service-City Match	94,879	95,161	282	100,575	100,872	297
NGFS	AIR	207960	18000	10001631-0003	10002	515020 - Retiree Health-Match-Prop B	22,559	22,650	91	23,337	23,523	186
NGFS	AIR	207960	18000	10001631-0003	10002	515030 - RetireeHlthCare-CityMatchProj	13,852	13,905	53	14,331	14,445	114
NGFS	AIR	207960	18000	10001631-0003	10002	515710 - Dependent Coverage	191,684	192,814	1,130	203,181	204,379	1,198
NGFS	AIR	207960	18000	10001631-0003	10002	516010 - Dental Coverage	18,317	18,413	96	18,870	18,969	99
NGFS	AIR	207960	18000	10001631-0003	10002	517010 - Unemployment Insurance	3,639	3,654	15	3,768	3,799	31
NGFS	AIR	207960	18000	10001631-0003	10002	519120 - Long Term Disability Insurance	9,159	9,211	52	9,536	9,643	107
NGFS	AIR	207960	18000	10001631-0003	10002	520100 - Overhead Recovery	(4,828,709)	(4,847,476)	(18,767)	(4,872,749)	(4,909,562)	(36,813)
NGFS	AIR	109718	17960	10026671-0001	10000	515010 - Health Service-City Match	35,240	35,326	86	37,354	37,444	90
NGFS	AIR	109718	17960	10026671-0001	10000	515710 - Dependent Coverage	90,041	90,384	343	95,447	95,810	363
NGFS	AIR	109718	17960	10026671-0001	10000	516010 - Dental Coverage	8,175	8,205	30	8,423	8,453	30
NGFS	AIR	210814	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	731,464	731,464	-	927,517	932,541	5,024
NGFS	AIR	210814	17960	10026671-0001	10000	513010 - Retire City Misc	129,946	129,946	-	129,283	129,982	699
NGFS	AIR	210814	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	11,057	11,057	-	13,897	13,970	73
NGFS	AIR	210814	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	4,723	4,723	-	5,938	5,969	31
NGFS	AIR	210814	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	2,899	2,899	-	3,648	3,667	19
NGFS	AIR	210814	17960	10026671-0001	10000	517010 - Unemployment Insurance	762	762	-	958	963	5

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	AIR	210814	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	1,791	1,791	-	2,451	2,469	18
NGFS	AIR	183647	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	14,302,891	14,522,581	219,690	14,792,286	15,019,032	226,746
NGFS	AIR	183647	17960	10026671-0001	10000	513010 - Retire City Misc	2,535,777	2,574,713	38,936	2,058,135	2,089,671	31,536
NGFS	AIR	183647	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	224,824	228,012	3,188	231,886	235,184	3,298
NGFS	AIR	183647	17960	10026671-0001	10000	515010 - Health Service-City Match	328,973	329,347	374	348,705	349,101	396
NGFS	AIR	183647	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	96,067	97,427	1,360	99,101	100,505	1,404
NGFS	AIR	183647	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	58,984	59,818	834	60,856	61,712	856
NGFS	AIR	183647	17960	10026671-0001	10000	515710 - Dependent Coverage	909,521	911,023	1,502	964,111	965,704	1,593
NGFS	AIR	183647	17960	10026671-0001	10000	516010 - Dental Coverage	81,601	81,728	127	84,068	84,200	132
NGFS	AIR	183647	17960	10026671-0001	10000	517010 - Unemployment Insurance	15,498	15,718	220	15,995	16,215	220
NGFS	AIR	183647	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	42,282	43,050	768	43,766	44,556	790
NGFS	AIR	183647	17960	10026671-0001	10000	581325 - DT Enterprise Tech Contracts	943,570	943,570	-	1,110,371	1,110,370	(1)
NGFS	AIR	109650	17960	10026671-0001	10000	515010 - Health Service-City Match	81,681	81,705	24	86,582	86,607	25
NGFS	AIR	109650	17960	10026671-0001	10000	515710 - Dependent Coverage	205,989	206,083	94	218,349	218,449	100
NGFS	AIR	109650	17960	10026671-0001	10000	516010 - Dental Coverage	18,804	18,812	8	19,372	19,380	8
NGFS	AIR	109651	17960	10026671-0001	10000	515010 - Health Service-City Match	16,601	16,613	12	17,597	17,610	13
NGFS	AIR	109651	17960	10026671-0001	10000	515710 - Dependent Coverage	42,013	42,060	47	44,533	44,584	51
NGFS	AIR	109651	17960	10026671-0001	10000	516010 - Dental Coverage	3,850	3,854	4	3,966	3,970	4
NGFS	AIR	109652	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	2,168,549	2,173,000	4,451	2,239,290	2,248,670	9,380
NGFS	AIR	109652	17960	10026671-0001	10000	513010 - Retire City Misc	384,898	385,044	146	312,382	313,024	642
NGFS	AIR	109652	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	125,263	125,381	118	129,212	129,460	248
NGFS	AIR	109652	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	31,559	31,624	65	32,585	32,721	136
NGFS	AIR	109652	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	13,486	13,514	28	13,922	13,980	58
NGFS	AIR	109652	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	8,280	8,297	17	8,552	8,588	36
NGFS	AIR	109652	17960	10026671-0001	10000	517010 - Unemployment Insurance	2,176	2,181	5	2,248	2,257	9
NGFS	AIR	109652	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	6,861	6,875	14	7,090	7,123	33
NGFS	AIR	183644	17960	10026671-0001	10000	515010 - Health Service-City Match	50,696	50,816	120	53,739	53,866	127
NGFS	AIR	183644	17960	10026671-0001	10000	515710 - Dependent Coverage	110,097	110,579	482	116,701	117,212	511
NGFS	AIR	183644	17960	10026671-0001	10000	516010 - Dental Coverage	10,373	10,415	42	10,685	10,728	43
NGFS	AIR	228932	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	5,588,160	5,722,452	134,292	5,795,799	5,934,419	138,620
NGFS	AIR	228932	17960	10026671-0001	10000	513010 - Retire City Misc	1,000,639	1,024,679	24,040	815,707	835,227	19,520
NGFS	AIR	228932	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	395,742	403,778	8,036	407,521	415,501	7,980
NGFS	AIR	228932	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	97,503	99,455	1,952	100,479	102,487	2,008
NGFS	AIR	228932	17960	10026671-0001	10000	515010 - Health Service-City Match	219,611	220,000	389	232,777	233,189	412
NGFS	AIR	228932	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	41,661	42,497	836	42,933	43,785	852
NGFS	AIR	228932	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	25,590	26,098	508	26,357	26,885	528
NGFS	AIR	228932	17960	10026671-0001	10000	515710 - Dependent Coverage	406,444	408,008	1,564	430,818	432,475	1,657
NGFS	AIR	228932	17960	10026671-0001	10000	516010 - Dental Coverage	39,995	40,128	133	41,201	41,338	137
NGFS	AIR	228932	17960	10026671-0001	10000	517010 - Unemployment Insurance	6,720	6,864	144	6,930	7,062	132
NGFS	AIR	228932	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	17,294	17,822	528	17,966	18,506	540
NGFS	AIR	109659	17960	10026671-0001	10000	515010 - Health Service-City Match	26,682	26,718	36	28,283	28,320	37

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	AIR	109659	17960	10026671-0001	10000	515710 - Dependent Coverage	73,722	73,865	143	78,143	78,295	152
NGFS	AIR	109659	17960	10026671-0001	10000	516010 - Dental Coverage	6,795	6,807	12	7,001	7,013	12
NGFS	AIR	183645	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	970,083	974,207	4,124	1,002,878	1,007,135	4,257
NGFS	AIR	183645	17960	10026671-0001	10000	513010 - Retire City Misc	175,540	176,291	751	143,328	143,941	613
NGFS	AIR	183645	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	58,998	59,253	255	60,968	61,232	264
NGFS	AIR	183645	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	14,074	14,134	60	14,549	14,611	62
NGFS	AIR	183645	17960	10026671-0001	10000	515010 - Health Service-City Match	47,094	47,110	16	49,921	49,938	17
NGFS	AIR	183645	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	6,013	6,039	26	6,218	6,244	26
NGFS	AIR	183645	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProj	3,693	3,708	15	3,817	3,833	16
NGFS	AIR	183645	17960	10026671-0001	10000	515710 - Dependent Coverage	101,333	101,396	63	107,410	107,477	67
NGFS	AIR	183645	17960	10026671-0001	10000	516010 - Dental Coverage	9,538	9,544	6	9,826	9,831	5
NGFS	AIR	183645	17960	10026671-0001	10000	517010 - Unemployment Insurance	971	975	4	1,006	1,011	5
NGFS	AIR	183645	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	3,036	3,053	17	3,142	3,158	16
NGFS	CSS	229264	11300	10001654-0001	10000	501000 - Perm Salaries-Misc-Budget	19	-	(19)	19	-	(19)
NGFS	CSS	229264	11300	10001654-0001	10000	501010 - Perm Salaries-Misc-Regular	865,449	874,421	8,972	892,943	905,522	12,579
NGFS	CSS	229264	11300	10001654-0001	10000	513000 - Retirement - Budget	21,474	-	(21,474)	21,474	-	(21,474)
NGFS	CSS	229264	11300	10001654-0001	10000	513010 - Retire City Misc	156,354	157,953	1,599	127,210	128,985	1,775
NGFS	CSS	229264	11300	10001654-0001	10000	514010 - Social Security (OASDI & HI)	50,331	50,863	532	51,917	52,646	729
NGFS	CSS	229264	11300	10001654-0001	10000	514020 - Social Sec-Medicare(HI Only)	12,548	12,678	130	12,948	13,130	182
NGFS	CSS	229264	11300	10001654-0001	10000	515010 - Health Service-City Match	36,887	36,885	(2)	39,100	39,098	(2)
NGFS	CSS	229264	11300	10001654-0001	10000	515020 - Retiree Health-Match-Prop B	5,363	5,419	56	5,534	5,611	77
NGFS	CSS	229264	11300	10001654-0001	10000	515030 - RetireeHlthCare-CityMatchProj	3,292	3,326	34	3,397	3,445	48
NGFS	CSS	229264	11300	10001654-0001	10000	515710 - Dependent Coverage	78,071	78,063	(8)	82,753	82,745	(8)
NGFS	CSS	229264	11300	10001654-0001	10000	516010 - Dental Coverage	7,384	7,383	(1)	7,607	7,606	(1)
NGFS	CSS	229264	11300	10001654-0001	10000	517010 - Unemployment Insurance	865	875	10	893	905	12
NGFS	CSS	229264	11300	10001654-0001	10000	519010 - Fringe Adjustments-Budget	779	778	(1)	(516)	(516)	-
NGFS	CSS	229264	11300	10001654-0001	10000	519120 - Long Term Disability Insurance	2,823	2,857	34	2,912	2,960	48
NGFS	CSS	229264	11300	10001654-0002	10000	501010 - Perm Salaries-Misc-Regular	6,019,748	6,022,423	2,675	6,269,193	6,267,518	(1,675)
NGFS	CSS	229264	11300	10001654-0002	10000	513010 - Retire City Misc	1,087,175	1,087,662	487	893,448	893,208	(240)
NGFS	CSS	229264	11300	10001654-0002	10000	514010 - Social Security (OASDI & HI)	346,469	346,635	166	360,743	360,639	(104)
NGFS	CSS	229264	11300	10001654-0002	10000	514020 - Social Sec-Medicare(HI Only)	88,428	88,466	38	92,032	92,007	(25)
NGFS	CSS	229264	11300	10001654-0002	10000	515010 - Health Service-City Match	283,629	284,296	667	300,663	301,158	495
NGFS	CSS	229264	11300	10001654-0002	10000	515020 - Retiree Health-Match-Prop B	37,768	37,785	17	39,327	39,318	(9)
NGFS	CSS	229264	11300	10001654-0002	10000	515030 - RetireeHlthCare-CityMatchProj	23,213	23,223	10	24,176	24,169	(7)
NGFS	CSS	229264	11300	10001654-0002	10000	515710 - Dependent Coverage	504,215	506,896	2,681	534,438	536,427	1,989
NGFS	CSS	229264	11300	10001654-0002	10000	516010 - Dental Coverage	49,344	49,572	228	50,831	50,995	164
NGFS	CSS	229264	11300	10001654-0002	10000	517010 - Unemployment Insurance	6,115	6,116	1	6,351	6,349	(2)
NGFS	CSS	229264	11300	10001654-0002	10000	581120 - GF-Con-Financial Systems	10,378	10,697	319	10,581	11,127	546
NGFS	CSS	229264	11300	10001654-0002	10000	581130 - GF-Con-Internal Audits	26,815	26,815	-	27,240	27,239	(1)
NGFS	CSS	229264	11300	10001654-0002	10000	581245 - GF-CON-Information System C	29,075	28,689	(386)	29,280	28,871	(409)
NGFS	CSS	229264	11300	10001654-0002	10000	581360 - DT Telecommunications Servic	16,184	16,184	-	16,184	16,417	233

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	CSS	229264	11300	10001654-0003	10000	581210 - DT Technology Infrastructure	149,194	152,337	3,143	162,656	167,676	5,020
NGFS	CSS	229264	11300	10001654-0004	10000	515010 - Health Service-City Match	14,280	14,295	15	15,137	15,154	17
NGFS	CSS	229264	11300	10001654-0004	10000	515710 - Dependent Coverage	25,773	25,835	62	27,318	27,384	66
NGFS	CSS	229264	11300	10001654-0004	10000	516010 - Dental Coverage	2,514	2,520	6	2,590	2,595	5
NGFS	DBI	109735	10190	10001657-0001	10000	515010 - Health Service-City Match	43,368	43,558	190	45,966	46,167	201
NGFS	DBI	109735	10190	10001657-0001	10000	515710 - Dependent Coverage	133,027	133,790	763	141,010	141,818	808
NGFS	DBI	109735	10190	10001657-0001	10000	516010 - Dental Coverage	11,870	11,935	65	12,220	12,287	67
NGFS	DBI	109735	10190	10001657-0001	10000	519010 - Fringe Adjustments-Budget	0	(1)	(1)	-	-	-
NGFS	DBI	109737	10190	10001656-0001	10000	501010 - Perm Salaries-Misc-Regular	3,075,553	3,106,195	30,642	3,184,676	3,249,081	64,405
NGFS	DBI	109737	10190	10001656-0001	10000	513010 - Retire City Misc	542,612	548,041	5,429	441,174	450,129	8,955
NGFS	DBI	109737	10190	10001656-0001	10000	514010 - Social Security (OASDI & HI)	191,367	191,399	32	197,448	197,448	-
NGFS	DBI	109737	10190	10001656-0001	10000	514020 - Social Sec-Medicare(HI Only)	46,099	46,552	453	47,690	48,623	933
NGFS	DBI	109737	10190	10001656-0001	10000	515010 - Health Service-City Match	53,649	53,746	97	56,872	56,975	103
NGFS	DBI	109737	10190	10001656-0001	10000	515020 - Retiree Health-Match-Prop B	19,702	19,893	191	20,383	20,774	391
NGFS	DBI	109737	10190	10001656-0001	10000	515030 - RetireeHlthCare-CityMatchProj	12,095	12,217	122	12,521	12,759	238
NGFS	DBI	109737	10190	10001656-0001	10000	515710 - Dependent Coverage	340,691	341,081	390	361,118	361,531	413
NGFS	DBI	109737	10190	10001656-0001	10000	516010 - Dental Coverage	25,619	25,652	33	26,383	26,417	34
NGFS	DBI	109737	10190	10001656-0001	10000	517010 - Unemployment Insurance	3,176	3,218	42	3,292	3,356	64
NGFS	DBI	109737	10190	10001656-0001	10000	519120 - Long Term Disability Insurance	11,999	12,110	111	12,416	12,674	258
NGFS	DBI	207948	10190	10001656-0001	10000	461115 - Building Permits	10,650,000	10,821,381	171,381	10,650,000	11,071,687	421,687
NGFS	DBI	207948	10190	10001656-0001	10000	581120 - GF-Con-Financial Systems	3,239	3,339	100	3,303	3,473	170
NGFS	DBI	207948	10190	10001656-0001	10000	581130 - GF-Con-Internal Audits	53,943	54,043	100	49,510	49,754	244
NGFS	DBI	207948	10190	10001656-0001	10000	581140 - DT Technology Projects	-	49,129	49,129	-	50,550	50,550
NGFS	DBI	207948	10190	10001656-0001	10000	581210 - DT Technology Infrastructure	412,234	408,944	(3,290)	444,008	442,957	(1,051)
NGFS	DBI	207948	10190	10001656-0001	10000	581280 - DT SFGov TV Services	-	57,982	57,982	-	53,499	53,499
NGFS	DBI	207948	10190	10001656-0001	10000	581325 - DT Enterprise Tech Contracts	63,661	63,662	1	75,478	75,478	-
NGFS	DBI	207948	10190	10001656-0001	10000	581360 - DT Telecommunications Serv	69,032	69,032	-	69,032	69,577	545
NGFS	DBI	229322	10190	10001656-0001	10000	515010 - Health Service-City Match	54,514	54,631	117	57,774	57,899	125
NGFS	DBI	229322	10190	10001656-0001	10000	515710 - Dependent Coverage	395,918	396,390	472	419,669	420,169	500
NGFS	DBI	229322	10190	10001656-0001	10000	516010 - Dental Coverage	30,555	30,595	40	31,477	31,518	41
NGFS	DBI	229323	10190	10001656-0001	10000	515010 - Health Service-City Match	135,874	136,148	274	144,007	144,298	291
NGFS	DBI	229323	10190	10001656-0001	10000	515710 - Dependent Coverage	512,280	513,382	1,102	543,026	544,194	1,168
NGFS	DBI	229323	10190	10001656-0001	10000	516010 - Dental Coverage	44,416	44,510	94	45,725	45,821	96
NGFS	DBI	229323	10190	10001656-0001	10000	519010 - Fringe Adjustments-Budget	-	(344)	(344)	-	(843)	(843)
NGFS	DBI	229331	10190	10001657-0001	10000	515010 - Health Service-City Match	130,562	130,727	165	138,395	138,570	175
NGFS	DBI	229331	10190	10001657-0001	10000	515710 - Dependent Coverage	322,216	322,881	665	341,556	342,260	704
NGFS	DBI	229331	10190	10001657-0001	10000	516010 - Dental Coverage	29,441	29,497	56	30,330	30,388	58
NGFS	DBI	229314	10190	10001655-0001	10000	501000 - Perm Salaries-Misc-Budget	(1,960)	-	1,960	(1,960)	-	1,960
NGFS	DBI	229314	10190	10001655-0001	10000	501010 - Perm Salaries-Misc-Regular	1,357,480	1,391,265	33,785	1,410,440	1,455,496	45,056
NGFS	DBI	229314	10190	10001655-0001	10000	513000 - Retirement - Budget	138,274	-	(138,274)	138,274	-	(138,274)
NGFS	DBI	229314	10190	10001655-0001	10000	513010 - Retire City Misc	241,622	247,626	6,004	197,870	204,184	6,314

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	DBI	229314	10190	10001655-0001	10000	514010 - Social Security (OASDI & HI)	76,336	76,545	209	79,262	79,854	592
NGFS	DBI	229314	10190	10001655-0001	10000	514020 - Social Sec-Medicare(HI Only)	19,707	20,195	488	20,474	21,127	653
NGFS	DBI	229314	10190	10001655-0001	10000	515010 - Health Service-City Match	53,009	53,100	91	56,190	56,287	97
NGFS	DBI	229314	10190	10001655-0001	10000	515020 - Retiree Health-Match-Prop B	8,421	8,630	209	8,750	9,029	279
NGFS	DBI	229314	10190	10001655-0001	10000	515030 - RetireeHlthCare-CityMatchProj	5,169	5,298	129	5,373	5,544	171
NGFS	DBI	229314	10190	10001655-0001	10000	515710 - Dependent Coverage	116,306	116,673	367	123,283	123,671	388
NGFS	DBI	229314	10190	10001655-0001	10000	516010 - Dental Coverage	10,929	10,960	31	11,259	11,291	32
NGFS	DBI	229314	10190	10001655-0001	10000	517010 - Unemployment Insurance	1,358	1,392	34	1,411	1,455	44
NGFS	DBI	229314	10190	10001655-0001	10000	519120 - Long Term Disability Insurance	3,434	3,551	117	3,580	3,739	159
NGFS	DBI	229315	10190	10001655-0001	10000	515010 - Health Service-City Match	79,048	79,147	99	83,795	83,900	105
NGFS	DBI	229315	10190	10001655-0001	10000	515710 - Dependent Coverage	145,212	145,608	396	153,917	154,337	420
NGFS	DBI	229315	10190	10001655-0001	10000	516010 - Dental Coverage	14,137	14,170	33	14,562	14,597	35
NGFS	DBI	229316	10190	10001655-0001	10000	501010 - Perm Salaries-Misc-Regular	473,856	480,977	7,121	490,303	497,654	7,351
NGFS	DBI	229316	10190	10001655-0001	10000	513010 - Retire City Misc	84,373	85,635	1,262	68,746	69,768	1,022
NGFS	DBI	229316	10190	10001655-0001	10000	514010 - Social Security (OASDI & HI)	27,407	27,824	417	28,338	28,743	405
NGFS	DBI	229316	10190	10001655-0001	10000	514020 - Social Sec-Medicare(HI Only)	6,876	6,980	104	7,115	7,221	106
NGFS	DBI	229316	10190	10001655-0001	10000	515010 - Health Service-City Match	18,387	18,396	9	19,489	19,499	10
NGFS	DBI	229316	10190	10001655-0001	10000	515020 - Retiree Health-Match-Prop B	2,937	2,982	45	3,040	3,085	45
NGFS	DBI	229316	10190	10001655-0001	10000	515030 - RetireeHlthCare-CityMatchProj	1,804	1,831	27	1,866	1,894	28
NGFS	DBI	229316	10190	10001655-0001	10000	515710 - Dependent Coverage	38,704	38,742	38	41,025	41,066	41
NGFS	DBI	229316	10190	10001655-0001	10000	516010 - Dental Coverage	3,713	3,717	4	3,825	3,829	4
NGFS	DBI	229316	10190	10001655-0001	10000	517010 - Unemployment Insurance	474	482	8	491	498	7
NGFS	DBI	229316	10190	10001655-0001	10000	519120 - Long Term Disability Insurance	1,140	1,168	28	1,182	1,211	29
NGFS	DBI	229320	10190	10001655-0001	10000	506070 - Programmatic Projects-Budget	400,000	-	(400,000)	-	-	-
NGFS	DBI	229320	10190	10001655-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	0	400,000	400,000	-	-	-
NGFS	DBI	229320	10190	10001655-0001	10000	581120 - GF-Con-Financial Systems	63,618	65,575	1,957	64,864	68,211	3,347
NGFS	DBI	229320	10190	10001655-0001	10000	581130 - GF-Con-Internal Audits	91,965	92,135	170	84,406	84,823	417
NGFS	DBI	229320	10190	10001655-0001	10000	581140 - DT Technology Projects	185,677	121,558	(64,119)	185,677	125,073	(60,604)
NGFS	DBI	229320	10190	10001655-0001	10000	581210 - DT Technology Infrastructure	155,466	275,947	120,481	167,449	298,898	131,449
NGFS	DBI	229320	10190	10001655-0001	10000	581245 - GF-CON-Information System C	193,831	191,258	(2,573)	195,201	192,476	(2,725)
NGFS	DBI	229320	10190	10001655-0001	10000	581280 - DT SFGov TV Services	-	24,649	24,649	-	22,743	22,743
NGFS	DBI	229320	10190	10001655-0001	10000	581360 - DT Telecommunications Servic	11,627	11,627	-	11,627	11,719	92
NGFS	DBI	229321	10190	10001655-0001	10000	515010 - Health Service-City Match	9,472	9,480	8	10,040	10,049	9
NGFS	DBI	229321	10190	10001655-0001	10000	515710 - Dependent Coverage	17,126	17,160	34	18,153	18,189	36
NGFS	DBI	229321	10190	10001655-0001	10000	516010 - Dental Coverage	1,688	1,691	3	1,739	1,742	3
NGFS	DBI	229330	10190	10001655-0001	10000	515010 - Health Service-City Match	28,170	28,203	33	29,860	29,895	35
NGFS	DBI	229330	10190	10001655-0001	10000	515710 - Dependent Coverage	70,404	70,534	130	74,628	74,765	137
NGFS	DBI	229330	10190	10001655-0001	10000	516010 - Dental Coverage	6,523	6,534	11	6,720	6,731	11
NGFS	DBI	229330	10190	10001655-0001	10000	581280 - DT SFGov TV Services	87,703	-	(87,703)	36,966	-	(36,966)
NGFS	DBI	229346	10190	10001655-0001	10000	501010 - Perm Salaries-Misc-Regular	3,031,615	3,078,393	46,778	3,137,403	3,192,626	55,223
NGFS	DBI	229346	10190	10001655-0001	10000	513010 - Retire City Misc	535,115	542,106	6,991	435,291	441,630	6,339

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	DBI	229346	10190	10001655-0001	10000	514010 - Social Security (OASDI & HI)	164,396	164,792	396	169,863	170,703	840
NGFS	DBI	229346	10190	10001655-0001	10000	514020 - Social Sec-Medicare(HI Only)	44,358	45,036	678	45,890	46,692	802
NGFS	DBI	229346	10190	10001655-0001	10000	515010 - Health Service-City Match	79,474	79,533	59	84,241	84,303	62
NGFS	DBI	229346	10190	10001655-0001	10000	515020 - Retiree Health-Match-Prop B	18,951	19,241	290	19,612	19,954	342
NGFS	DBI	229346	10190	10001655-0001	10000	515030 - RetireeHlthCare-CityMatchProj	11,637	11,816	179	12,042	12,251	209
NGFS	DBI	229346	10190	10001655-0001	10000	515710 - Dependent Coverage	210,863	211,100	237	223,521	223,772	251
NGFS	DBI	229346	10190	10001655-0001	10000	516010 - Dental Coverage	19,018	19,038	20	19,593	19,614	21
NGFS	DBI	229346	10190	10001655-0001	10000	517010 - Unemployment Insurance	3,061	3,107	46	3,165	3,219	54
NGFS	DBI	229346	10190	10001655-0001	10000	519120 - Long Term Disability Insurance	10,546	10,711	165	10,921	11,112	191
NGFS	DBI	207676	10190	10001658-0001	10000	501010 - Perm Salaries-Misc-Regular	1,658,087	1,671,943	13,856	1,714,824	1,744,136	29,312
NGFS	DBI	207676	10190	10001658-0001	10000	513010 - Retire City Misc	294,400	296,854	2,454	239,270	243,346	4,076
NGFS	DBI	207676	10190	10001658-0001	10000	514020 - Social Sec-Medicare(HI Only)	24,388	24,588	200	25,212	25,637	425
NGFS	DBI	207676	10190	10001658-0001	10000	515010 - Health Service-City Match	49,134	49,169	35	52,079	52,116	37
NGFS	DBI	207676	10190	10001658-0001	10000	515020 - Retiree Health-Match-Prop B	10,419	10,507	88	10,774	10,955	181
NGFS	DBI	207676	10190	10001658-0001	10000	515030 - RetireeHlthCare-CityMatchProj	6,401	6,452	51	6,618	6,729	111
NGFS	DBI	207676	10190	10001658-0001	10000	515710 - Dependent Coverage	146,898	147,037	139	155,714	155,861	147
NGFS	DBI	207676	10190	10001658-0001	10000	516010 - Dental Coverage	13,075	13,087	12	13,465	13,477	12
NGFS	DBI	207676	10190	10001658-0001	10000	517010 - Unemployment Insurance	1,680	1,694	14	1,740	1,769	29
NGFS	DBI	207676	10190	10001658-0001	10000	519120 - Long Term Disability Insurance	6,206	6,254	48	6,415	6,518	103
NGFS	DBI	207949	10190	10001658-0001	10000	581120 - GF-Con-Financial Systems	2,331	2,403	72	2,377	2,500	123
NGFS	DBI	207949	10190	10001658-0001	10000	581130 - GF-Con-Internal Audits	40,146	40,220	74	36,847	37,029	182
NGFS	DBI	207949	10190	10001658-0001	10000	581140 - DT Technology Projects	-	9,772	9,772	-	10,054	10,054
NGFS	DBI	207949	10190	10001658-0001	10000	581210 - DT Technology Infrastructure	278,167	154,225	(123,942)	299,607	167,052	(132,555)
NGFS	DBI	207949	10190	10001658-0001	10000	581280 - DT SFGov TV Services	-	41,718	41,718	-	38,492	38,492
NGFS	DBI	207949	10190	10001658-0001	10000	581360 - DT Telecommunications Serv	49,796	49,796	-	49,796	50,190	394
NGFS	DBI	229332	10190	10001658-0001	10000	515010 - Health Service-City Match	50,055	50,215	160	53,061	53,231	170
NGFS	DBI	229332	10190	10001658-0001	10000	515710 - Dependent Coverage	74,682	75,326	644	79,157	79,839	682
NGFS	DBI	229332	10190	10001658-0001	10000	516010 - Dental Coverage	7,647	7,701	54	7,877	7,933	56
NGFS	DBI	229333	10190	10001658-0001	10000	501010 - Perm Salaries-Misc-Regular	8,521,893	8,616,955	95,062	8,837,661	9,038,370	200,709
NGFS	DBI	229333	10190	10001658-0001	10000	513010 - Retire City Misc	1,507,828	1,524,671	16,843	1,229,461	1,257,377	27,916
NGFS	DBI	229333	10190	10001658-0001	10000	514010 - Social Security (OASDI & HI)	477,268	477,388	120	493,722	493,975	253
NGFS	DBI	229333	10190	10001658-0001	10000	514020 - Social Sec-Medicare(HI Only)	126,576	127,951	1,375	131,149	134,066	2,917
NGFS	DBI	229333	10190	10001658-0001	10000	515010 - Health Service-City Match	255,633	256,060	427	270,966	271,419	453
NGFS	DBI	229333	10190	10001658-0001	10000	515020 - Retiree Health-Match-Prop B	54,027	54,624	597	55,983	57,222	1,239
NGFS	DBI	229333	10190	10001658-0001	10000	515030 - RetireeHlthCare-CityMatchProj	33,183	33,525	342	34,377	35,139	762
NGFS	DBI	229333	10190	10001658-0001	10000	515710 - Dependent Coverage	644,226	645,943	1,717	682,882	684,703	1,821
NGFS	DBI	229333	10190	10001658-0001	10000	516010 - Dental Coverage	58,882	59,028	146	60,650	60,800	150
NGFS	DBI	229333	10190	10001658-0001	10000	517010 - Unemployment Insurance	8,727	8,817	90	9,048	9,243	195
NGFS	DBI	229333	10190	10001658-0001	10000	519120 - Long Term Disability Insurance	29,500	29,830	330	30,619	31,321	702
NGFS	ENV	229994	12200	10026725-0001	10000	501000 - Perm Salaries-Misc-Budget	(1,817)	-	1,817	(1,817)	-	1,817
NGFS	ENV	229994	12200	10026725-0001	10000	501010 - Perm Salaries-Misc-Regular	1,734,887	1,737,348	2,461	1,762,142	1,764,654	2,512

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	ENV	229994	12200	10026725-0001	10000	513000 - Retirement - Budget	5,313	-	(5,313)	5,313	-	(5,313)
NGFS	ENV	229994	12200	10026725-0001	10000	513010 - Retire City Misc	312,062	312,510	448	248,359	248,720	361
NGFS	ENV	229994	12200	10026725-0001	10000	514010 - Social Security (OASDI & HI)	116,304	116,457	153	118,197	118,353	156
NGFS	ENV	229994	12200	10026725-0001	10000	514020 - Social Sec-Medicare(HI Only)	28,177	28,213	36	28,662	28,699	37
NGFS	ENV	229994	12200	10026725-0001	10000	515010 - Health Service-City Match	66,100	66,356	256	68,773	69,063	290
NGFS	ENV	229994	12200	10026725-0001	10000	515020 - Retiree Health-Match-Prop B	12,028	12,043	15	12,232	12,248	16
NGFS	ENV	229994	12200	10026725-0001	10000	515030 - RetireeHlthCare-CityMatchProj	7,382	7,391	9	7,511	7,521	10
NGFS	ENV	229994	12200	10026725-0001	10000	515710 - Dependent Coverage	148,100	149,126	1,026	151,767	152,934	1,167
NGFS	ENV	229994	12200	10026725-0001	10000	516010 - Dental Coverage	13,808	13,895	87	13,803	13,899	96
NGFS	ENV	229994	12200	10026725-0001	10000	517010 - Unemployment Insurance	1,940	1,942	2	1,982	1,985	3
NGFS	ENV	229994	12200	10026725-0001	10000	519010 - Fringe Adjustments-Budget	11,325	11,324	(1)	1	-	(1)
NGFS	ENV	229994	12200	10026725-0001	10000	519120 - Long Term Disability Insurance	5,354	5,364	10	5,414	5,424	10
NGFS	ENV	229994	12200	10026725-0001	10000	549990 - Other Materials & Supplies	3,692	2,202	(1,490)	3,692	1,326	(2,366)
NGFS	ENV	229994	12200	10026725-0001	10000	581130 - GF-Con-Internal Audits	17,217	17,027	(190)	13,484	13,540	56
NGFS	ENV	229994	12200	10026725-0001	10000	581210 - DT Technology Infrastructure	63,785	64,269	484	69,230	70,343	1,113
NGFS	ENV	229994	12200	10026725-0001	10000	581280 - DT SFGov TV Services	11,366	11,366	0	7,725	7,725	0
NGFS	ENV	229994	12200	10026725-0001	10000	581325 - DT Enterprise Tech Contracts	13,391	13,391	(0)	16,949	16,949	0
NGFS	ENV	229994	12200	10026725-0001	10000	581360 - DT Telecommunications Servic	9,256	9,256	-	9,256	9,348	92
NGFS	ENV	229994	12200	10026725-0017	10000	520190 - Department Overhead	35,949	36,139	190	35,949	35,893	(56)
NGFS	ENV	229994	12210	10035718-0001	10000	581069 - Sr-DPW-Street Use & Mapping	279,449	-	(279,449)	279,449	-	(279,449)
NGFS	ENV	229994	12210	10035718-0001	22131	520190 - Department Overhead	-	248,539	248,539	-	248,539	248,539
NGFS	ENV	229994	12210	10035718-0001	22131	527990 - Other Professional Services	339,650	27,023	(312,627)	356,537	43,910	(312,627)
NGFS	ENV	229994	12210	10035718-0001	22131	549990 - Other Materials & Supplies	-	8,200	8,200	-	8,200	8,200
NGFS	ENV	229994	12210	10035718-0001	22131	581069 - Sr-DPW-Street Use & Mapping	-	279,449	279,449	-	279,449	279,449
NGFS	ENV	229994	12210	10035718-0001	22131	581930 - GF-Sheriff	-	55,888	55,888	-	55,888	55,888
NGFS	ENV	229994	12230	10016297-0001	10001	519010 - Fringe Adjustments-Budget	(1)	-	1	-	-	-
NGFS	ENV	229994	12230	10034581-0001	10001	519010 - Fringe Adjustments-Budget	1	-	(1)	-	-	-
NGFS	ENV	229994	12230	10037412-0001	10001	501010 - Perm Salaries-Misc-Regular	14,227	-	(14,227)	14,684	-	(14,684)
NGFS	ENV	229994	12230	10037412-0001	10001	513010 - Retire City Misc	2,934	-	(2,934)	2,326	-	(2,326)
NGFS	ENV	229994	12230	10037412-0001	10001	514010 - Social Security (OASDI & HI)	882	-	(882)	910	-	(910)
NGFS	ENV	229994	12230	10037412-0001	10001	514020 - Social Sec-Medicare(HI Only)	206	-	(206)	213	-	(213)
NGFS	ENV	229994	12230	10037412-0001	10001	515010 - Health Service-City Match	1,334	-	(1,334)	1,414	-	(1,414)
NGFS	ENV	229994	12230	10037412-0001	10001	515020 - Retiree Health-Match-Prop B	88	-	(88)	91	-	(91)
NGFS	ENV	229994	12230	10037412-0001	10001	515030 - RetireeHlthCare-CityMatchProj	54	-	(54)	56	-	(56)
NGFS	ENV	229994	12230	10037412-0001	10001	515710 - Dependent Coverage	2,619	-	(2,619)	2,777	-	(2,777)
NGFS	ENV	229994	12230	10037412-0001	10001	516010 - Dental Coverage	251	-	(251)	258	-	(258)
NGFS	ENV	229994	12230	10037412-0001	10001	517010 - Unemployment Insurance	14	-	(14)	15	-	(15)
NGFS	ENV	229994	12230	10037412-0001	10001	519120 - Long Term Disability Insurance	55	-	(55)	57	-	(57)
NGFS	ENV	229994	12230	10038724-0001	10001	448999 - Other State Grants & Subventr	238,201	215,537	(22,664)	238,259	215,458	(22,801)
NGFS	ENV	229994	13990	10026725-0001	10000	501010 - Perm Salaries-Misc-Regular	4,539,410	4,538,014	(1,396)	4,624,192	4,621,528	(2,664)
NGFS	ENV	229994	13990	10026725-0001	10000	513010 - Retire City Misc	820,633	820,379	(254)	656,314	655,931	(383)

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	ENV	229994	13990	10026725-0001	10000	514010 - Social Security (OASDI & HI)	283,119	283,032	(87)	288,254	288,089	(165)
NGFS	ENV	229994	13990	10026725-0001	10000	514020 - Social Sec-Medicare(HI Only)	68,698	68,678	(20)	70,017	69,978	(39)
NGFS	ENV	229994	13990	10026725-0001	10000	515010 - Health Service-City Match	174,693	174,837	144	182,930	183,076	146
NGFS	ENV	229994	13990	10026725-0001	10000	515020 - Retiree Health-Match-Prop B	29,341	29,332	(9)	29,904	29,887	(17)
NGFS	ENV	229994	13990	10026725-0001	10000	515030 - RetireeHlthCare-CityMatchProj	18,015	18,010	(5)	18,366	18,356	(10)
NGFS	ENV	229994	13990	10026725-0001	10000	515710 - Dependent Coverage	427,202	427,778	576	443,814	444,402	588
NGFS	ENV	229994	13990	10026725-0001	10000	516010 - Dental Coverage	39,169	39,217	48	39,606	39,654	48
NGFS	ENV	229994	13990	10026725-0001	10000	517010 - Unemployment Insurance	4,740	4,739	(1)	4,825	4,822	(3)
NGFS	ENV	229994	13990	10026725-0001	10000	519010 - Fringe Adjustments-Budget	(3,614)	(3,613)	1	-	1	1
NGFS	ENV	229994	13990	10026725-0001	10000	519120 - Long Term Disability Insurance	14,600	14,595	(5)	14,833	14,823	(10)
NGFS	ENV	229994	13990	10026725-0001	10000	581130 - GF-Con-Internal Audits	35,827	35,431	(396)	28,058	28,176	118
NGFS	ENV	229994	13990	10026725-0001	10000	581210 - DT Technology Infrastructure	132,729	133,737	1,008	144,059	146,376	2,317
NGFS	ENV	229994	13990	10026725-0001	10000	581280 - DT SFGov TV Services	23,651	23,651	(0)	16,074	16,074	(0)
NGFS	ENV	229994	13990	10026725-0001	10000	581325 - DT Enterprise Tech Contracts	27,865	27,865	(0)	35,267	35,267	-
NGFS	ENV	229994	13990	10026725-0001	10000	581360 - DT Telecommunications Servic	19,261	19,261	-	19,261	19,452	191
NGFS	ENV	229994	13990	10026725-0010	10000	527990 - Other Professional Services	469,400	469,796	396	481,196	481,078	(118)
NGFS	ENV	229994	14000	10016233-0001	15740	501010 - Perm Salaries-Misc-Regular	1,098,718	1,097,117	(1,601)	1,139,150	1,137,381	(1,769)
NGFS	ENV	229994	14000	10016233-0001	15740	513010 - Retire City Misc	199,827	199,535	(292)	162,629	162,375	(254)
NGFS	ENV	229994	14000	10016233-0001	15740	514010 - Social Security (OASDI & HI)	75,610	75,510	(100)	78,042	77,932	(110)
NGFS	ENV	229994	14000	10016233-0001	15740	514020 - Social Sec-Medicare(HI Only)	17,807	17,783	(24)	18,392	18,366	(26)
NGFS	ENV	229994	14000	10016233-0001	15740	515010 - Health Service-City Match	48,239	48,406	167	50,769	50,946	177
NGFS	ENV	229994	14000	10016233-0001	15740	515020 - Retiree Health-Match-Prop B	7,610	7,600	(10)	7,858	7,848	(10)
NGFS	ENV	229994	14000	10016233-0001	15740	515030 - RetireeHlthCare-CityMatchProj	4,674	4,668	(6)	4,827	4,821	(6)
NGFS	ENV	229994	14000	10016233-0001	15740	515710 - Dependent Coverage	106,398	107,076	678	111,313	112,032	719
NGFS	ENV	229994	14000	10016233-0001	15740	516010 - Dental Coverage	9,935	9,993	58	10,113	10,170	57
NGFS	ENV	229994	14000	10016233-0001	15740	517010 - Unemployment Insurance	1,232	1,230	(2)	1,264	1,262	(2)
NGFS	ENV	229994	14000	10016233-0001	15740	519120 - Long Term Disability Insurance	3,672	3,666	(6)	3,808	3,802	(6)
NGFS	ENV	229994	14000	10016233-0001	15740	527990 - Other Professional Services	945,000	946,138	1,138	945,000	946,230	1,230
NGFS	LIB	232048	13140	10001714-0031	10000	515010 - Health Service-City Match	266,735	266,914	179	282,753	282,942	189
NGFS	LIB	232048	13140	10001714-0031	10000	515710 - Dependent Coverage	497,546	498,264	718	527,408	528,169	761
NGFS	LIB	232048	13140	10001714-0031	10000	516010 - Dental Coverage	48,166	48,227	61	49,598	49,661	63
NGFS	LIB	232048	13140	10001717-0002	10000	515010 - Health Service-City Match	99,015	99,064	49	104,960	105,013	53
NGFS	LIB	232048	13140	10001717-0002	10000	515710 - Dependent Coverage	187,137	187,338	201	198,366	198,578	212
NGFS	LIB	232048	13140	10001717-0002	10000	516010 - Dental Coverage	18,062	18,079	17	18,600	18,618	18
NGFS	LIB	232048	13140	10001718-0005	10000	515010 - Health Service-City Match	297,389	297,446	57	315,247	315,308	61
NGFS	LIB	232048	13140	10001718-0005	10000	515710 - Dependent Coverage	580,089	580,321	232	614,875	615,122	247
NGFS	LIB	232048	13140	10001718-0005	10000	516010 - Dental Coverage	55,620	55,640	20	57,288	57,309	21
NGFS	LIB	232048	13140	10026751-0001	10000	492001 - CTI Fr 1G-General Fund	98,930,000	98,960,000	30,000	106,350,000	106,460,000	110,000
NGFS	LIB	232048	13140	10026751-0001	10000	499999 - Beg Fund Balance - Budget Or	10,420,521	10,762,178	341,657	-	-	-
NGFS	LIB	232048	13140	10026751-0001	10000	501010 - Perm Salaries-Misc-Regular	5,418,076	5,477,166	59,090	5,631,545	5,699,986	68,441
NGFS	LIB	232048	13140	10026751-0001	10000	513010 - Retire City Misc	967,368	977,909	10,541	791,295	800,899	9,604

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	LIB	232048	13140	10026751-0001	10000	514010 - Social Security (OASDI & HI)	311,838	315,213	3,375	323,743	327,277	3,534
NGFS	LIB	232048	13140	10026751-0001	10000	514020 - Social Sec-Medicare(HI Only)	80,083	80,942	859	83,173	84,163	990
NGFS	LIB	232048	13140	10026751-0001	10000	515010 - Health Service-City Match	191,128	191,299	171	203,567	203,749	182
NGFS	LIB	232048	13140	10026751-0001	10000	515020 - Retiree Health-Match-Prop B	34,217	34,587	370	35,545	35,965	420
NGFS	LIB	232048	13140	10026751-0001	10000	515030 - RetireeHlthCare-CityMatchProj	21,008	21,232	224	21,824	22,084	260
NGFS	LIB	232048	13140	10026751-0001	10000	515710 - Dependent Coverage	420,798	421,487	689	448,739	449,470	731
NGFS	LIB	232048	13140	10026751-0001	10000	516010 - Dental Coverage	39,726	39,784	58	41,159	41,219	60
NGFS	LIB	232048	13140	10026751-0001	10000	517010 - Unemployment Insurance	5,519	5,583	64	5,736	5,801	65
NGFS	LIB	232048	13140	10026751-0001	10000	519120 - Long Term Disability Insurance	13,553	13,783	230	14,130	14,394	264
NGFS	LIB	232048	13140	10026751-0001	10000	581130 - GF-Con-Internal Audits	370,784	371,434	650	364,931	365,256	325
NGFS	LIB	232048	13140	10026751-0001	10000	581245 - GF-CON-Information System C	300,438	296,451	(3,987)	302,562	298,339	(4,223)
NGFS	LIB	232048	13140	10026751-0001	10000	581870 - GF-City Hall Fellows Program	0	230,000	230,000	-	-	-
NGFS	LIB	232048	13140	10026751-0001	10000	598040 - Designated For General Reser	-	-	-	3,897,111	3,802,726	(94,385)
NGFS	LIB	232048	13140	10026751-0005	10000	530410 - Base Rent-Debt Svc-Bldg-Stru	1,723,784	1,690,474	(33,310)	1,723,784	1,692,034	(31,750)
NGFS	LIB	232048	13140	10026752-0001	10000	515010 - Health Service-City Match	1,065,847	1,066,475	628	1,129,846	1,130,512	666
NGFS	LIB	232048	13140	10026752-0001	10000	515710 - Dependent Coverage	2,009,441	2,011,970	2,529	2,130,155	2,132,835	2,680
NGFS	LIB	232048	13140	10026752-0001	10000	516010 - Dental Coverage	194,115	194,329	214	199,832	200,053	221
NGFS	LIB	232048	13140	10026753-0001	10000	501010 - Perm Salaries-Misc-Regular	10,992,167	10,998,286	6,119	11,425,173	11,431,488	6,315
NGFS	LIB	232048	13140	10026753-0001	10000	513010 - Retire City Misc	2,001,961	2,002,423	462	1,642,657	1,642,893	236
NGFS	LIB	232048	13140	10026753-0001	10000	514010 - Social Security (OASDI & HI)	700,230	700,609	379	727,616	728,007	391
NGFS	LIB	232048	13140	10026753-0001	10000	514020 - Social Sec-Medicare(HI Only)	165,382	165,470	88	171,859	171,950	91
NGFS	LIB	232048	13140	10026753-0001	10000	515010 - Health Service-City Match	611,198	611,468	270	651,530	651,816	286
NGFS	LIB	232048	13140	10026753-0001	10000	515020 - Retiree Health-Match-Prop B	70,643	70,681	38	73,418	73,457	39
NGFS	LIB	232048	13140	10026753-0001	10000	515030 - RetireeHlthCare-CityMatchProj	43,424	43,447	23	45,112	45,136	24
NGFS	LIB	232048	13140	10026753-0001	10000	515710 - Dependent Coverage	1,354,274	1,355,359	1,085	1,442,634	1,443,784	1,150
NGFS	LIB	232048	13140	10026753-0001	10000	516010 - Dental Coverage	125,935	126,027	92	130,376	130,471	95
NGFS	LIB	232048	13140	10026753-0001	10000	517010 - Unemployment Insurance	11,419	11,425	6	11,842	11,848	6
NGFS	LIB	232048	13140	10026753-0001	10000	519120 - Long Term Disability Insurance	40,212	40,236	24	41,791	41,816	25
NGFS	LIB	232048	13140	10026753-0001	10000	581930 - GF-Sheriff	835,016	868,417	33,401	860,066	903,154	43,088
NGFS	LIB	232048	13140	10026754-0001	10000	501010 - Perm Salaries-Misc-Regular	4,387,902	4,403,660	15,758	4,534,925	4,568,283	33,358
NGFS	LIB	232048	13140	10026754-0001	10000	513010 - Retire City Misc	787,328	789,529	2,201	641,035	645,133	4,098
NGFS	LIB	232048	13140	10026754-0001	10000	514010 - Social Security (OASDI & HI)	262,670	263,644	974	271,197	273,264	2,067
NGFS	LIB	232048	13140	10026754-0001	10000	514020 - Social Sec-Medicare(HI Only)	64,130	64,357	227	66,263	66,746	483
NGFS	LIB	232048	13140	10026754-0001	10000	515010 - Health Service-City Match	140,618	140,680	62	149,059	149,124	65
NGFS	LIB	232048	13140	10026754-0001	10000	515020 - Retiree Health-Match-Prop B	27,399	27,498	99	28,318	28,526	208
NGFS	LIB	232048	13140	10026754-0001	10000	515030 - RetireeHlthCare-CityMatchProj	16,822	16,885	63	17,385	17,513	128
NGFS	LIB	232048	13140	10026754-0001	10000	515710 - Dependent Coverage	408,653	408,902	249	433,175	433,439	264
NGFS	LIB	232048	13140	10026754-0001	10000	516010 - Dental Coverage	36,163	36,184	21	37,256	37,278	22
NGFS	LIB	232048	13140	10026754-0001	10000	517010 - Unemployment Insurance	4,422	4,438	16	4,570	4,604	34
NGFS	LIB	232048	13140	10026754-0001	10000	519120 - Long Term Disability Insurance	15,085	15,142	57	15,604	15,721	117
NGFS	LIB	232048	13140	10026754-0001	10000	581210 - DT Technology Infrastructure	1,702,250	1,733,299	31,049	1,849,588	1,898,458	48,870

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	LIB	232048	13140	10026754-0001	10000	581325 - DT Enterprise Tech Contracts	290,810	290,810	(0)	363,752	363,752	(0)
NGFS	LIB	232048	13140	10026754-0001	10000	581360 - DT Telecommunications Serv	1,005,648	1,005,648	-	1,005,648	1,008,135	2,487
NGFS	LIB	232048	13140	10026755-0001	10000	501010 - Perm Salaries-Misc-Regular	13,238,926	13,362,350	123,424	13,725,965	13,853,353	127,388
NGFS	LIB	232048	13140	10026755-0001	10000	513010 - Retire City Misc	2,470,002	2,492,473	22,471	2,010,321	2,028,653	18,332
NGFS	LIB	232048	13140	10026755-0001	10000	514010 - Social Security (OASDI & HI)	838,777	846,429	7,652	869,903	877,801	7,898
NGFS	LIB	232048	13140	10026755-0001	10000	514020 - Social Sec-Medicare(HI Only)	196,432	198,222	1,790	203,743	205,590	1,847
NGFS	LIB	232048	13140	10026755-0001	10000	515010 - Health Service-City Match	750,558	756,400	5,842	795,629	801,821	6,192
NGFS	LIB	232048	13140	10026755-0001	10000	515020 - Retiree Health-Match-Prop B	83,979	84,744	765	87,082	87,871	789
NGFS	LIB	232048	13140	10026755-0001	10000	515030 - RetireeHlthCare-CityMatchProj	51,594	52,064	470	53,488	53,973	485
NGFS	LIB	232048	13140	10026755-0001	10000	515710 - Dependent Coverage	1,373,521	1,386,460	12,939	1,455,966	1,469,682	13,716
NGFS	LIB	232048	13140	10026755-0001	10000	516010 - Dental Coverage	133,588	134,796	1,208	137,554	138,798	1,244
NGFS	LIB	232048	13140	10026755-0001	10000	517010 - Unemployment Insurance	13,545	13,668	123	14,046	14,173	127
NGFS	LIB	232048	13140	10026755-0001	10000	519120 - Long Term Disability Insurance	51,005	51,486	481	52,884	53,381	497
NGFS	LIB	232048	13140	10026755-0001	10000	581625 - Gf-Homelessness Services	266,976	94,315	(172,661)	266,976	94,315	(172,661)
NGFS	LIB	232048	13140	10031292-0001	10000	515010 - Health Service-City Match	121,214	121,261	47	128,493	128,542	49
NGFS	LIB	232048	13140	10031292-0001	10000	515710 - Dependent Coverage	244,151	244,340	189	258,793	258,994	201
NGFS	LIB	232048	13140	10031292-0001	10000	516010 - Dental Coverage	23,302	23,318	16	24,002	24,018	16
NGFS	LIB	232048	13140	10031292-0002	10000	515010 - Health Service-City Match	53,615	53,654	39	56,834	56,876	42
NGFS	LIB	232048	13140	10031292-0002	10000	515710 - Dependent Coverage	99,543	99,700	157	105,512	105,679	167
NGFS	LIB	232048	13140	10031292-0002	10000	516010 - Dental Coverage	9,647	9,660	13	9,936	9,950	14
NGFS	MTA	168646	22260	10001726-0023	10000	515010 - Health Service-City Match	201,518	201,768	250	213,622	213,887	265
NGFS	MTA	168646	22260	10001726-0023	10000	515710 - Dependent Coverage	584,246	585,252	1,006	619,326	620,392	1,066
NGFS	MTA	168646	22260	10001726-0023	10000	516010 - Dental Coverage	54,032	54,117	85	55,630	55,718	88
NGFS	MTA	175655	22260	10001726-0002	10000	515010 - Health Service-City Match	20,742	20,756	14	23,916	23,931	15
NGFS	MTA	175655	22260	10001726-0002	10000	515710 - Dependent Coverage	44,739	44,796	57	53,049	53,109	60
NGFS	MTA	175655	22260	10001726-0002	10000	516010 - Dental Coverage	4,219	4,224	5	4,838	4,843	5
NGFS	MTA	175655	22265	10001726-0023	10000	515010 - Health Service-City Match	12,555	12,564	9	13,308	13,318	10
NGFS	MTA	175655	22265	10001726-0023	10000	515710 - Dependent Coverage	32,216	32,253	37	34,147	34,187	40
NGFS	MTA	175655	22265	10001726-0023	10000	516010 - Dental Coverage	2,981	2,984	3	3,071	3,074	3
NGFS	MTA	175655	22265	10001726-0023	10000	528110 - Security	9,154,674	9,154,674	-	9,154,674	9,154,624	(50)
NGFS	MTA	138746	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,879,865	2,927,648	47,783	2,987,224	3,088,169	100,945
NGFS	MTA	138746	22870	10001723-0001	10000	513010 - Retire City Misc	511,219	519,688	8,469	416,378	430,423	14,045
NGFS	MTA	138746	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	194,732	196,903	2,171	201,010	205,599	4,589
NGFS	MTA	138746	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	47,322	48,015	693	48,878	50,336	1,458
NGFS	MTA	138746	22870	10001723-0001	10000	515010 - Health Service-City Match	50,695	50,875	180	53,729	53,920	191
NGFS	MTA	138746	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	20,225	20,513	288	20,888	21,511	623
NGFS	MTA	138746	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProj	12,415	12,595	180	12,821	13,209	388
NGFS	MTA	138746	22870	10001723-0001	10000	515710 - Dependent Coverage	313,511	314,235	724	332,319	333,086	767
NGFS	MTA	138746	22870	10001723-0001	10000	516010 - Dental Coverage	24,577	24,638	61	25,318	25,382	64
NGFS	MTA	138746	22870	10001723-0001	10000	517010 - Unemployment Insurance	3,270	3,308	38	3,368	3,476	108
NGFS	MTA	138746	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	10,416	10,607	191	10,809	11,201	392

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207799	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	3,523,854	3,588,377	64,523	3,698,041	3,819,267	121,226
NGFS	MTA	207799	22870	10001723-0001	10000	513010 - Retire City Misc	619,412	630,848	11,436	511,116	527,976	16,860
NGFS	MTA	207799	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	203,198	204,132	934	212,897	214,921	2,024
NGFS	MTA	207799	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	53,055	53,989	934	55,571	57,342	1,771
NGFS	MTA	207799	22870	10001723-0001	10000	515010 - Health Service-City Match	102,355	102,657	302	109,468	109,788	320
NGFS	MTA	207799	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	22,673	23,076	403	23,754	24,499	745
NGFS	MTA	207799	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProj	13,922	14,158	236	14,585	15,041	456
NGFS	MTA	207799	22870	10001723-0001	10000	515710 - Dependent Coverage	253,659	254,875	1,216	271,587	272,876	1,289
NGFS	MTA	207799	22870	10001723-0001	10000	516010 - Dental Coverage	23,189	23,292	103	24,126	24,232	106
NGFS	MTA	207799	22870	10001723-0001	10000	517010 - Unemployment Insurance	3,663	3,723	60	3,833	3,954	121
NGFS	MTA	207799	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	11,454	11,678	224	12,040	12,465	425
NGFS	MTA	207799	22870	10001723-0001	10000	581069 - Sr-DPW-Street Use & Mapping	126,271	196,721	70,450	60,240	130,690	70,450
NGFS	MTA	207799	22870	10001723-0001	10000	581089 - Sr-SAS-Street Cleaning	281,798	211,348	(70,450)	362,111	291,661	(70,450)
NGFS	MTA	207801	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,631,096	2,634,860	3,764	2,727,049	2,734,981	7,932
NGFS	MTA	207801	22870	10001723-0001	10000	513010 - Retire City Misc	468,674	469,341	667	382,007	383,110	1,103
NGFS	MTA	207801	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	38,315	38,369	54	39,707	39,822	115
NGFS	MTA	207801	22870	10001723-0001	10000	515010 - Health Service-City Match	76,506	76,635	129	81,097	81,234	137
NGFS	MTA	207801	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	16,375	16,399	24	16,967	17,016	49
NGFS	MTA	207801	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProj	10,053	10,067	14	10,418	10,448	30
NGFS	MTA	207801	22870	10001723-0001	10000	515710 - Dependent Coverage	174,390	174,912	522	184,850	185,403	553
NGFS	MTA	207801	22870	10001723-0001	10000	516010 - Dental Coverage	16,368	16,413	45	16,863	16,909	46
NGFS	MTA	207801	22870	10001723-0001	10000	517010 - Unemployment Insurance	2,641	2,645	4	2,739	2,747	8
NGFS	MTA	207801	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	4,906	4,920	14	5,111	5,139	28
NGFS	MTA	207801	22870	10001723-0001	10000	581360 - DT Telecommunications Serv	91,936	91,936	-	91,936	92,924	988
NGFS	MTA	138751	22260	10001722-0002	10000	515010 - Health Service-City Match	31,670	31,688	18	46,557	46,576	19
NGFS	MTA	138751	22260	10001722-0002	10000	515710 - Dependent Coverage	86,515	86,589	74	127,717	127,795	78
NGFS	MTA	138751	22260	10001722-0002	10000	516010 - Dental Coverage	7,851	7,857	6	11,244	11,251	7
NGFS	MTA	207809	22305	10001722-0002	10000	579030 - MTA Division OH Cost Recove	(1,523,698)	(1,619,398)	(95,700)	(1,541,143)	(1,542,535)	(1,392)
NGFS	MTA	207809	22305	10001722-0002	10000	581360 - DT Telecommunications Serv	129,543	129,543	-	129,543	130,935	1,392
NGFS	MTA	165646	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,804,306	2,869,812	65,506	2,987,386	3,055,002	67,616
NGFS	MTA	165646	22870	10001723-0001	10000	513010 - Retire City Misc	506,203	518,129	11,926	426,027	435,755	9,728
NGFS	MTA	165646	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	177,485	181,547	4,062	188,700	192,890	4,190
NGFS	MTA	165646	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	41,902	42,856	954	44,553	45,531	978
NGFS	MTA	165646	22870	10001723-0001	10000	515010 - Health Service-City Match	118,512	118,656	144	129,259	129,412	153
NGFS	MTA	165646	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	17,913	18,317	404	19,043	19,459	416
NGFS	MTA	165646	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProj	10,986	11,236	250	11,687	11,945	258
NGFS	MTA	165646	22870	10001723-0001	10000	515710 - Dependent Coverage	286,009	286,587	578	311,677	312,290	613
NGFS	MTA	165646	22870	10001723-0001	10000	516010 - Dental Coverage	27,584	27,633	49	29,221	29,272	51
NGFS	MTA	165646	22870	10001723-0001	10000	517010 - Unemployment Insurance	2,888	2,956	68	3,069	3,137	68
NGFS	MTA	165646	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	8,628	8,868	240	9,264	9,512	248
NGFS	MTA	165647	22870	10001723-0001	10000	515010 - Health Service-City Match	75,257	75,415	158	81,926	82,093	167

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	165647	22870	10001723-0001	10000	515710 - Dependent Coverage	319,790	320,423	633	348,546	349,216	670
NGFS	MTA	165647	22870	10001723-0001	10000	516010 - Dental Coverage	27,954	28,007	53	29,617	29,673	56
NGFS	MTA	165648	22870	10001723-0001	10000	515010 - Health Service-City Match	95,917	96,049	132	105,079	105,219	140
NGFS	MTA	165648	22870	10001723-0001	10000	515710 - Dependent Coverage	245,768	246,298	530	269,970	270,532	562
NGFS	MTA	165648	22870	10001723-0001	10000	516010 - Dental Coverage	22,303	22,348	45	23,800	23,846	46
NGFS	MTA	207808	22870	10001723-0001	10000	515010 - Health Service-City Match	47,506	47,576	70	57,995	58,069	74
NGFS	MTA	207808	22870	10001723-0001	10000	515710 - Dependent Coverage	114,190	114,471	281	138,797	139,095	298
NGFS	MTA	207808	22870	10001723-0001	10000	516010 - Dental Coverage	10,514	10,538	24	12,425	12,450	25
NGFS	MTA	165650	22870	10001722-0001	10000	501010 - Perm Salaries-Misc-Regular	396,211	398,817	2,606	468,047	473,536	5,489
NGFS	MTA	165650	22870	10001722-0001	10000	513010 - Retire City Misc	70,496	70,958	462	65,666	66,430	764
NGFS	MTA	165650	22870	10001722-0001	10000	514020 - Social Sec-Medicare(HI Only)	5,746	5,784	38	6,785	6,865	80
NGFS	MTA	165650	22870	10001722-0001	10000	515010 - Health Service-City Match	10,300	10,301	1	13,028	13,029	1
NGFS	MTA	165650	22870	10001722-0001	10000	515020 - Retiree Health-Match-Prop B	2,455	2,471	16	2,900	2,934	34
NGFS	MTA	165650	22870	10001722-0001	10000	515030 - RetireeHlthCare-CityMatchProj	1,508	1,517	9	1,781	1,802	21
NGFS	MTA	165650	22870	10001722-0001	10000	515710 - Dependent Coverage	28,405	28,411	6	35,959	35,966	7
NGFS	MTA	165650	22870	10001722-0001	10000	516010 - Dental Coverage	2,545	2,546	1	3,131	3,131	-
NGFS	MTA	165650	22870	10001722-0001	10000	517010 - Unemployment Insurance	396	398	2	468	473	5
NGFS	MTA	165650	22870	10001722-0001	10000	519120 - Long Term Disability Insurance	1,385	1,394	9	1,637	1,656	19
NGFS	MTA	165653	22870	10001723-0001	10000	515010 - Health Service-City Match	26,077	26,112	35	27,643	27,680	37
NGFS	MTA	165653	22870	10001723-0001	10000	515710 - Dependent Coverage	54,942	55,084	142	58,236	58,386	150
NGFS	MTA	165653	22870	10001723-0001	10000	516010 - Dental Coverage	5,236	5,248	12	5,394	5,407	13
NGFS	MTA	207964	22870	10022175-0001	10000	515010 - Health Service-City Match	2,129,066	2,130,950	1,884	2,269,737	2,271,735	1,998
NGFS	MTA	207964	22870	10022175-0001	10000	515710 - Dependent Coverage	3,941,063	3,948,640	7,577	4,204,070	4,212,103	8,033
NGFS	MTA	207964	22870	10022175-0001	10000	516010 - Dental Coverage	382,303	382,946	643	396,263	396,925	662
NGFS	MTA	207964	22870	10022175-0001	10000	581360 - DT Telecommunications Servic	131,595	131,595	-	131,595	133,008	1,413
NGFS	MTA	207813	22870	10001723-0001	10000	527990 - Other Professional Services	15,798,700	15,818,968	20,268	15,498,700	15,618,963	120,263
NGFS	MTA	207813	22870	10001725-0001	10000	515010 - Health Service-City Match	118,111	118,297	186	125,197	125,395	198
NGFS	MTA	207813	22870	10001725-0001	10000	515710 - Dependent Coverage	303,702	304,451	749	321,926	322,720	794
NGFS	MTA	207813	22870	10001725-0001	10000	516010 - Dental Coverage	27,775	27,839	64	28,615	28,681	66
NGFS	MTA	207813	22870	10001725-0001	10000	581130 - GF-Con-Internal Audits	139,771	139,538	(233)	147,526	147,297	(229)
NGFS	MTA	208667	22260	10001726-0002	10000	501010 - Perm Salaries-Misc-Regular	2,080,597	2,190,901	110,304	2,143,676	2,278,212	134,536
NGFS	MTA	208667	22260	10001726-0002	10000	513010 - Retire City Misc	425,243	447,985	22,742	336,785	358,096	21,311
NGFS	MTA	208667	22260	10001726-0002	10000	514010 - Social Security (OASDI & HI)	129,709	136,547	6,838	133,568	141,906	8,338
NGFS	MTA	208667	22260	10001726-0002	10000	514020 - Social Sec-Medicare(HI Only)	30,462	32,060	1,598	31,356	33,308	1,952
NGFS	MTA	208667	22260	10001726-0002	10000	515010 - Health Service-City Match	238,948	239,034	86	253,297	253,388	91
NGFS	MTA	208667	22260	10001726-0002	10000	515020 - Retiree Health-Match-Prop B	13,025	13,710	685	13,383	14,218	835
NGFS	MTA	208667	22260	10001726-0002	10000	515030 - RetireeHlthCare-CityMatchProj	7,977	8,400	423	8,241	8,754	513
NGFS	MTA	208667	22260	10001726-0002	10000	515710 - Dependent Coverage	461,160	461,505	345	488,806	489,172	366
NGFS	MTA	208667	22260	10001726-0002	10000	516010 - Dental Coverage	44,328	44,357	29	45,662	45,692	30
NGFS	MTA	208667	22260	10001726-0002	10000	517010 - Unemployment Insurance	2,093	2,202	109	2,156	2,295	139
NGFS	MTA	208667	22260	10001726-0002	10000	519120 - Long Term Disability Insurance	7,518	7,943	425	7,738	8,255	517

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	103757	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	2,000,937	2,054,857	53,920	2,065,761	2,121,419	55,658
NGFS	MTA	103757	22265	10001719-0023	10000	513010 - Retire City Misc	358,527	368,173	9,646	291,333	299,164	7,831
NGFS	MTA	103757	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	121,954	125,176	3,222	125,834	129,029	3,195
NGFS	MTA	103757	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	29,013	29,797	784	29,954	30,760	806
NGFS	MTA	103757	22265	10001719-0023	10000	515010 - Health Service-City Match	76,858	76,865	7	81,466	81,473	7
NGFS	MTA	103757	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	12,397	12,733	336	12,802	13,144	342
NGFS	MTA	103757	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	7,614	7,818	204	7,857	8,069	212
NGFS	MTA	103757	22265	10001719-0023	10000	515710 - Dependent Coverage	161,439	161,467	28	171,121	171,150	29
NGFS	MTA	103757	22265	10001719-0023	10000	516010 - Dental Coverage	15,455	15,458	3	15,921	15,924	3
NGFS	MTA	103757	22265	10001719-0023	10000	517010 - Unemployment Insurance	1,999	2,057	58	2,067	2,120	53
NGFS	MTA	103757	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	5,923	6,135	212	6,118	6,335	217
NGFS	MTA	207963	22260	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	579,924	586,029	6,105	598,550	604,851	6,301
NGFS	MTA	207963	22260	10001719-0023	10000	513010 - Retire City Misc	103,885	104,997	1,112	84,386	85,293	907
NGFS	MTA	207963	22260	10001719-0023	10000	514010 - Social Security (OASDI & HI)	32,674	33,053	379	33,674	34,064	390
NGFS	MTA	207963	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	8,409	8,497	88	8,678	8,770	92
NGFS	MTA	207963	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	3,593	3,630	37	3,709	3,748	39
NGFS	MTA	207963	22260	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	2,206	2,229	23	2,276	2,300	24
NGFS	MTA	207963	22260	10001719-0023	10000	517010 - Unemployment Insurance	581	587	6	599	605	6
NGFS	MTA	207963	22260	10001719-0023	10000	519120 - Long Term Disability Insurance	892	916	24	921	945	24
NGFS	MTA	207963	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,417,442	1,447,967	30,525	1,442,082	1,473,587	31,505
NGFS	MTA	207963	22265	10001719-0023	10000	513010 - Retire City Misc	273,003	278,563	5,560	216,167	220,702	4,535
NGFS	MTA	207963	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	87,415	89,310	1,895	88,907	90,857	1,950
NGFS	MTA	207963	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	20,555	20,995	440	20,908	21,368	460
NGFS	MTA	207963	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	8,784	8,969	185	8,936	9,131	195
NGFS	MTA	207963	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	5,395	5,510	115	5,484	5,604	120
NGFS	MTA	207963	22265	10001719-0023	10000	517010 - Unemployment Insurance	1,417	1,447	30	1,442	1,472	30
NGFS	MTA	207963	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	4,916	5,036	120	4,996	5,116	120
NGFS	MTA	207789	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,930,174	1,982,062	51,888	1,993,768	2,047,326	53,558
NGFS	MTA	207789	22265	10001719-0023	10000	513010 - Retire City Misc	344,496	353,842	9,346	280,307	287,908	7,601
NGFS	MTA	207789	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	109,944	113,090	3,146	113,478	116,643	3,165
NGFS	MTA	207789	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	28,003	28,755	752	28,923	29,701	778
NGFS	MTA	207789	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	11,966	12,286	320	12,360	12,690	330
NGFS	MTA	207789	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	7,349	7,545	196	7,585	7,789	204
NGFS	MTA	207789	22265	10001719-0023	10000	517010 - Unemployment Insurance	1,929	1,983	54	1,995	2,046	51
NGFS	MTA	207789	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	5,291	5,495	204	5,472	5,679	207
NGFS	MTA	207790	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,352,536	1,358,641	6,105	1,730,651	1,736,952	6,301
NGFS	MTA	207790	22265	10001719-0023	10000	513010 - Retire City Misc	241,887	242,999	1,112	244,711	245,618	907
NGFS	MTA	207790	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	86,779	87,158	379	109,594	109,984	390
NGFS	MTA	207790	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	23,664	23,752	88	29,132	29,224	92
NGFS	MTA	207790	22265	10001719-0023	10000	515010 - Health Service-City Match	39,036	39,225	189	53,632	53,833	201
NGFS	MTA	207790	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	10,113	10,150	37	12,448	12,487	39

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207790	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	6,208	6,231	23	7,642	7,666	24
NGFS	MTA	207790	22265	10001719-0023	10000	515710 - Dependent Coverage	84,372	85,132	760	119,013	119,818	805
NGFS	MTA	207790	22265	10001719-0023	10000	516010 - Dental Coverage	8,063	8,127	64	10,944	11,011	67
NGFS	MTA	207790	22265	10001719-0023	10000	517010 - Unemployment Insurance	1,632	1,638	6	2,008	2,014	6
NGFS	MTA	207790	22265	10001719-0023	10000	519010 - Fringe Adjustments-Budget	-	(3,622)	(3,622)	-	(3,688)	(3,688)
NGFS	MTA	207790	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	1,755	1,779	24	3,033	3,057	24
NGFS	MTA	207790	22265	10001719-0023	10000	581610 - GF-DHR-Mta Prop E Services	326,000	443,380	117,380	326,000	443,380	117,380
NGFS	MTA	207790	22265	10001719-0023	22197	522020 - Training Costs Paid To Vendor	-	40,000	40,000	-	40,000	40,000
NGFS	MTA	207793	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	5,136,500	5,297,253	160,753	5,332,032	5,497,957	165,925
NGFS	MTA	207793	22265	10001719-0023	10000	513010 - Retire City Misc	919,302	948,302	29,000	753,259	776,854	23,595
NGFS	MTA	207793	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	309,280	319,059	9,779	320,972	330,842	9,870
NGFS	MTA	207793	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	74,486	76,814	2,328	77,312	79,724	2,412
NGFS	MTA	207793	22265	10001719-0023	10000	515010 - Health Service-City Match	230,801	231,085	284	244,637	244,938	301
NGFS	MTA	207793	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	31,831	32,820	989	33,043	34,066	1,023
NGFS	MTA	207793	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	19,548	20,155	607	20,275	20,907	632
NGFS	MTA	207793	22265	10001719-0023	10000	515710 - Dependent Coverage	427,232	428,374	1,142	452,851	454,062	1,211
NGFS	MTA	207793	22265	10001719-0023	10000	516010 - Dental Coverage	42,060	42,156	96	43,328	43,428	100
NGFS	MTA	207793	22265	10001719-0023	10000	517010 - Unemployment Insurance	5,130	5,296	166	5,331	5,489	158
NGFS	MTA	207793	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	16,668	17,300	632	17,329	17,969	640
NGFS	MTA	138711	22265	10001719-0023	10000	581120 - GF-Con-Financial Systems	634,218	653,738	19,520	646,645	680,012	33,367
NGFS	MTA	175647	22870	10001723-0001	10000	515010 - Health Service-City Match	47,438	47,525	87	52,394	52,486	92
NGFS	MTA	175647	22870	10001723-0001	10000	515710 - Dependent Coverage	116,620	116,969	349	129,468	129,838	370
NGFS	MTA	175647	22870	10001723-0001	10000	516010 - Dental Coverage	10,692	10,722	30	11,524	11,555	31
NGFS	MTA	103760	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,873,510	1,896,943	23,433	1,944,604	2,010,787	66,183
NGFS	MTA	103760	22265	10001719-0023	10000	513010 - Retire City Misc	335,413	339,631	4,218	274,215	283,615	9,400
NGFS	MTA	103760	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	105,657	106,514	857	109,577	112,001	2,424
NGFS	MTA	103760	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	27,168	27,502	334	28,197	29,154	957
NGFS	MTA	103760	22265	10001719-0023	10000	515010 - Health Service-City Match	59,126	59,250	124	62,673	62,804	131
NGFS	MTA	103760	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	11,608	11,752	144	12,050	12,458	408
NGFS	MTA	103760	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	7,126	7,216	90	7,397	7,649	252
NGFS	MTA	103760	22265	10001719-0023	10000	515710 - Dependent Coverage	146,939	147,435	496	155,758	156,283	525
NGFS	MTA	103760	22265	10001719-0023	10000	516010 - Dental Coverage	13,467	13,509	42	13,874	13,917	43
NGFS	MTA	103760	22265	10001719-0023	10000	517010 - Unemployment Insurance	1,874	1,899	25	1,946	2,009	63
NGFS	MTA	103760	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	5,128	5,206	78	5,331	5,566	235
NGFS	MTA	138709	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,588,516	1,605,362	16,846	1,648,411	1,695,989	47,578
NGFS	MTA	138709	22265	10001719-0023	10000	513010 - Retire City Misc	285,987	289,040	3,053	234,317	241,133	6,816
NGFS	MTA	138709	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	102,897	103,775	878	106,441	108,921	2,480
NGFS	MTA	138709	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	24,735	24,974	239	25,594	26,283	689
NGFS	MTA	138709	22265	10001719-0023	10000	515010 - Health Service-City Match	57,314	57,406	92	60,752	60,850	98
NGFS	MTA	138709	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	10,571	10,672	101	10,939	11,232	293
NGFS	MTA	138709	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	6,487	6,551	64	6,717	6,900	183

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24	
NGFS	MTA	138709	22265	10001719-0023	10000	515710 - Dependent Coverage	134,673	135,041	368	142,755	143,145	390	
NGFS	MTA	138709	22265	10001719-0023	10000	516010 - Dental Coverage	12,434	12,465	31	12,810	12,842	32	
NGFS	MTA	138709	22265	10001719-0023	10000	517010 - Unemployment Insurance	1,705	1,724	19	1,766	1,812	46	
NGFS	MTA	138709	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	5,193	5,248	55	5,388	5,558	170	
NGFS	MTA	138710	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	134,386	136,302	1,916	268,158	278,614	10,456	
NGFS	MTA	138710	22265	10001719-0023	10000	513010 - Retire City Misc	24,466	24,814	348	38,590	40,096	1,506	
NGFS	MTA	138710	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	8,332	8,450	118	16,626	17,274	648	
NGFS	MTA	138710	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	1,948	1,976	28	3,888	4,040	152	
NGFS	MTA	138710	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	832	844	12	1,662	1,726	64	
NGFS	MTA	138710	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	512	518	6	1,020	1,060	40	
NGFS	MTA	138710	22265	10001719-0023	10000	517010 - Unemployment Insurance	134	136	2	268	278	10	
NGFS	MTA	138710	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	470	478	8	938	976	38	
NGFS	MTA	138710	22305	10001719-0023	10000	581130 - GF-Con-Internal Audits	481,796	480,993	(803)	508,530	507,740	(790)	
NGFS	MTA	161644	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,209,221	1,214,904	5,683	1,276,494	1,292,545	16,051	
NGFS	MTA	161644	22265	10001719-0023	10000	513010 - Retire City Misc	219,368	220,391	1,023	182,894	185,174	2,280	
NGFS	MTA	161644	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	74,283	74,492	209	78,403	78,995	592	
NGFS	MTA	161644	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	17,551	17,632	81	18,531	18,763	232	
NGFS	MTA	161644	22265	10001719-0023	10000	515010 - Health Service-City Match	62,324	62,399	75	67,273	67,353	80	
NGFS	MTA	161644	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	7,503	7,538	35	7,923	8,022	99	
NGFS	MTA	161644	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	4,602	4,624	22	4,862	4,923	61	
NGFS	MTA	161644	22265	10001719-0023	10000	515710 - Dependent Coverage	121,411	121,711	300	131,064	131,383	319	
NGFS	MTA	161644	22265	10001719-0023	10000	516010 - Dental Coverage	11,639	11,664	25	12,210	12,236	26	
NGFS	MTA	161644	22265	10001719-0023	10000	517010 - Unemployment Insurance	1,210	1,216	6	1,281	1,296	15	
NGFS	MTA	161644	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	4,559	4,578	19	4,812	4,869	57	
NGFS	MTA	210676	22265	10001719-0023	10000	515010 - Health Service-City Match	98,279	98,378	99	107,569	107,674	105	
NGFS	MTA	210676	22265	10001719-0023	10000	515710 - Dependent Coverage	194,387	194,787	400	213,487	213,911	424	
NGFS	MTA	210676	22265	10001719-0023	10000	516010 - Dental Coverage	18,659	18,693	34	19,897	19,932	35	
NGFS	MTA	138725	22260	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	8,189,425	8,216,503	27,078	8,489,546	8,536,069	46,523	
NGFS	MTA	138725	22260	10001719-0023	10000	513010 - Retire City Misc	1,486,461	1,489,394	2,933	1,217,083	1,221,714	4,631	
NGFS	MTA	138725	22260	10001719-0023	10000	514010 - Social Security (OASDI & HI)	547,048	548,548	1,500	565,520	568,194	2,674	
NGFS	MTA	138725	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	128,570	128,963	393	132,876	133,546	670	
NGFS	MTA	138725	22260	10001719-0023	10000	515010 - Health Service-City Match	415,646	416,094	448	440,613	441,089	476	
NGFS	MTA	138725	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	54,901	55,069	168	56,767	57,056	289	
NGFS	MTA	138725	22260	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	33,750	33,852	102	34,887	35,066	179	
NGFS	MTA	138725	22260	10001719-0023	10000	515710 - Dependent Coverage	1,038,862	1,040,667	1,805	1,101,165	1,103,077	1,912	
NGFS	MTA	138725	22260	10001719-0023	10000	516010 - Dental Coverage	93,745	93,898	153	96,574	96,731	157	
NGFS	MTA	138725	22260	10001719-0023	10000	517010 - Unemployment Insurance	8,877	8,905	28	9,151	9,197	46	
NGFS	MTA	138725	22260	10001719-0023	10000	519120 - Long Term Disability Insurance	30,646	30,752	106	31,754	31,934	180	
NGFS	MTA	138725	22260	10001719-0023	10000	581066 - Sr-DPW-Architecture	-	321,369	321,369	-	332,616	332,616	332,616
NGFS	MTA	138725	22260	10001719-0023	10000	581089 - Sr-SAS-Street Cleaning	994,368	594,368	(400,000)	1,220,228	820,228	(400,000)	
NGFS	MTA	138725	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,996,060	1,999,075	3,015	2,076,088	2,082,442	6,354	

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	138725	22265	10001719-0023	10000	513010 - Retire City Misc	351,948	352,482	534	286,950	287,834	884
NGFS	MTA	138725	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	28,945	28,989	44	30,101	30,194	93
NGFS	MTA	138725	22265	10001719-0023	10000	515010 - Health Service-City Match	47,652	47,845	193	50,511	50,715	204
NGFS	MTA	138725	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	12,368	12,387	19	12,862	12,901	39
NGFS	MTA	138725	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	7,589	7,600	11	7,900	7,924	24
NGFS	MTA	138725	22265	10001719-0023	10000	515710 - Dependent Coverage	120,650	121,423	773	127,891	128,711	820
NGFS	MTA	138725	22265	10001719-0023	10000	516010 - Dental Coverage	11,035	11,101	66	11,370	11,437	67
NGFS	MTA	138725	22265	10001719-0023	10000	517010 - Unemployment Insurance	1,997	2,000	3	2,074	2,081	7
NGFS	MTA	138725	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	4,697	4,707	10	4,912	4,935	23
NGFS	MTA	138717	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,834,772	1,845,107	10,335	2,136,071	2,146,738	10,667
NGFS	MTA	138717	22265	10001719-0023	10000	513010 - Retire City Misc	324,830	326,662	1,832	297,217	298,701	1,484
NGFS	MTA	138717	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	26,808	26,958	150	31,175	31,330	155
NGFS	MTA	138717	22265	10001719-0023	10000	515010 - Health Service-City Match	46,227	46,315	88	56,489	56,582	93
NGFS	MTA	138717	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	11,457	11,521	64	13,323	13,389	66
NGFS	MTA	138717	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	7,035	7,074	39	8,180	8,220	40
NGFS	MTA	138717	22265	10001719-0023	10000	515710 - Dependent Coverage	117,528	117,882	354	143,222	143,598	376
NGFS	MTA	138717	22265	10001719-0023	10000	516010 - Dental Coverage	10,767	10,797	30	12,746	12,777	31
NGFS	MTA	138717	22265	10001719-0023	10000	517010 - Unemployment Insurance	1,847	1,857	10	2,151	2,161	10
NGFS	MTA	138717	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	4,178	4,214	36	5,186	5,223	37
NGFS	MTA	138719	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,499,517	1,540,857	41,340	1,561,582	1,604,250	42,668
NGFS	MTA	138719	22265	10001719-0023	10000	513010 - Retire City Misc	261,005	268,333	7,328	214,029	219,965	5,936
NGFS	MTA	138719	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	23,979	24,579	600	24,879	25,499	620
NGFS	MTA	138719	22265	10001719-0023	10000	515010 - Health Service-City Match	37,931	38,037	106	40,206	40,318	112
NGFS	MTA	138719	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	10,247	10,503	256	10,633	10,897	264
NGFS	MTA	138719	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	6,292	6,448	156	6,530	6,690	160
NGFS	MTA	138719	22265	10001719-0023	10000	515710 - Dependent Coverage	95,695	96,119	424	101,441	101,890	449
NGFS	MTA	138719	22265	10001719-0023	10000	516010 - Dental Coverage	8,709	8,745	36	8,972	9,009	37
NGFS	MTA	138719	22265	10001719-0023	10000	517010 - Unemployment Insurance	1,652	1,692	40	1,716	1,756	40
NGFS	MTA	138719	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	5,076	5,220	144	5,294	5,442	148
NGFS	MTA	146649	22260	10001719-0023	10000	515010 - Health Service-City Match	44,040	44,132	92	46,681	46,779	98
NGFS	MTA	146649	22260	10001719-0023	10000	515710 - Dependent Coverage	109,709	110,078	369	116,295	116,686	391
NGFS	MTA	146649	22260	10001719-0023	10000	516010 - Dental Coverage	10,007	10,038	31	10,310	10,342	32
NGFS	MTA	207962	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	4,561,287	4,687,315	126,028	4,724,213	4,855,563	131,350
NGFS	MTA	207962	22265	10001719-0023	10000	513010 - Retire City Misc	808,243	830,668	22,425	656,305	674,661	18,356
NGFS	MTA	207962	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	238,160	238,344	184	245,868	246,137	269
NGFS	MTA	207962	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	68,928	70,757	1,829	71,295	73,204	1,909
NGFS	MTA	207962	22265	10001719-0023	10000	515010 - Health Service-City Match	103,375	103,547	172	109,574	109,757	183
NGFS	MTA	207962	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	29,454	30,234	780	30,472	31,285	813
NGFS	MTA	207962	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	18,091	18,567	476	18,708	19,201	493
NGFS	MTA	207962	22265	10001719-0023	10000	515710 - Dependent Coverage	271,022	271,717	695	287,292	288,029	737
NGFS	MTA	207962	22265	10001719-0023	10000	516010 - Dental Coverage	24,495	24,554	59	25,236	25,297	61

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207962	22265	10001719-0023	10000	517010 - Unemployment Insurance	4,754	4,877	123	4,920	5,044	124
NGFS	MTA	207962	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	15,755	16,194	439	16,328	16,784	456
NGFS	MTA	138713	22265	10001719-0023	10000	515010 - Health Service-City Match	44,200	44,302	102	46,851	46,960	109
NGFS	MTA	138713	22265	10001719-0023	10000	515710 - Dependent Coverage	106,276	106,686	410	112,654	113,089	435
NGFS	MTA	138713	22265	10001719-0023	10000	516010 - Dental Coverage	9,787	9,822	35	10,083	10,119	36
NGFS	MTA	139650	22870	10001723-0001	10000	515010 - Health Service-City Match	221,137	221,428	291	234,416	234,725	309
NGFS	MTA	139650	22870	10001723-0001	10000	515710 - Dependent Coverage	406,991	408,162	1,171	431,388	432,630	1,242
NGFS	MTA	139650	22870	10001723-0001	10000	516010 - Dental Coverage	39,581	39,680	99	40,773	40,875	102
NGFS	MTA	139651	22260	10001719-0023	10000	515010 - Health Service-City Match	298,866	299,287	421	316,814	317,261	447
NGFS	MTA	139651	22260	10001719-0023	10000	515710 - Dependent Coverage	542,825	544,517	1,692	575,362	577,156	1,794
NGFS	MTA	139651	22260	10001719-0023	10000	516010 - Dental Coverage	52,993	53,136	143	54,588	54,736	148
NGFS	MTA	207785	22260	10001719-0009	10000	515010 - Health Service-City Match	30,887	30,916	29	32,739	32,771	32
NGFS	MTA	207785	22260	10001719-0009	10000	515710 - Dependent Coverage	84,176	84,294	118	89,228	89,353	125
NGFS	MTA	207785	22260	10001719-0009	10000	516010 - Dental Coverage	7,586	7,596	10	7,815	7,826	11
NGFS	MTA	207786	22260	10001719-0009	10000	515010 - Health Service-City Match	247,456	247,740	284	262,316	262,617	301
NGFS	MTA	207786	22260	10001719-0009	10000	515710 - Dependent Coverage	457,464	458,608	1,144	484,889	486,101	1,212
NGFS	MTA	207786	22260	10001719-0009	10000	516010 - Dental Coverage	44,378	44,475	97	45,714	45,814	100
NGFS	MTA	210687	22265	10037953-0001	10000	515010 - Health Service-City Match	61,012	61,025	13	80,665	80,678	13
NGFS	MTA	210687	22265	10037953-0001	10000	515710 - Dependent Coverage	147,014	147,063	49	192,366	192,418	52
NGFS	MTA	210687	22265	10037953-0001	10000	516010 - Dental Coverage	13,609	13,614	5	17,310	17,315	5
NGFS	MTA	138688	22305	10001721-0023	10000	579030 - MTA Division OH Cost Recove	(3,376,033)	(3,400,043)	(24,010)	(3,137,894)	(3,280,453)	(142,559)
NGFS	MTA	138688	22305	10001721-0023	10000	581210 - DT Technology Infrastructure	174,950	188,340	13,390	176,480	206,888	30,408
NGFS	MTA	138688	22305	10001721-0023	10000	581360 - DT Telecommunications Serv	192,569	192,569	-	192,569	194,638	2,069
NGFS	MTA	149686	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	3,790,417	3,817,036	26,619	5,986,853	6,105,467	118,614
NGFS	MTA	149686	22260	10001724-0016	10000	513010 - Retire City Misc	675,465	680,252	4,787	843,636	860,394	16,758
NGFS	MTA	149686	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	235,199	236,847	1,648	363,236	367,997	4,761
NGFS	MTA	149686	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	56,558	56,947	389	88,396	90,119	1,723
NGFS	MTA	149686	22260	10001724-0016	10000	515010 - Health Service-City Match	88,576	88,678	102	140,097	140,205	108
NGFS	MTA	149686	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	24,168	24,335	167	37,773	38,511	738
NGFS	MTA	149686	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProj	14,835	14,939	104	23,194	23,645	451
NGFS	MTA	149686	22260	10001724-0016	10000	515710 - Dependent Coverage	426,792	427,201	409	705,023	705,457	434
NGFS	MTA	149686	22260	10001724-0016	10000	516010 - Dental Coverage	34,689	34,723	34	55,337	55,373	36
NGFS	MTA	149686	22260	10001724-0016	10000	517010 - Unemployment Insurance	3,902	3,927	25	6,096	6,212	116
NGFS	MTA	149686	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	11,503	11,603	100	19,106	19,560	454
NGFS	MTA	207852	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	879,466	891,915	12,449	922,577	944,910	22,333
NGFS	MTA	207852	22260	10001724-0016	10000	513010 - Retire City Misc	154,019	156,225	2,206	126,772	129,878	3,106
NGFS	MTA	207852	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	40,087	40,207	120	42,184	42,437	253
NGFS	MTA	207852	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	12,841	13,021	180	13,464	13,790	326
NGFS	MTA	207852	22260	10001724-0016	10000	515010 - Health Service-City Match	20,581	20,750	169	21,817	21,995	178
NGFS	MTA	207852	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	5,486	5,564	78	5,752	5,889	137
NGFS	MTA	207852	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProj	3,370	3,416	46	3,534	3,618	84

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207852	22260	10001724-0016	10000	515710 - Dependent Coverage	45,346	46,024	678	48,068	48,787	719
NGFS	MTA	207852	22260	10001724-0016	10000	516010 - Dental Coverage	4,240	4,297	57	4,369	4,428	59
NGFS	MTA	207852	22260	10001724-0016	10000	517010 - Unemployment Insurance	886	898	12	928	951	23
NGFS	MTA	207852	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	2,253	2,296	43	2,383	2,462	79
NGFS	MTA	207854	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	1,078,854	1,089,106	10,252	1,127,850	1,149,929	22,079
NGFS	MTA	207854	22260	10001724-0016	10000	513010 - Retire City Misc	191,329	192,540	1,211	158,307	160,805	2,498
NGFS	MTA	207854	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	102,981	103,616	635	105,973	107,341	1,368
NGFS	MTA	207854	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	24,222	24,371	149	24,935	25,253	318
NGFS	MTA	207854	22260	10001724-0016	10000	515010 - Health Service-City Match	31,449	31,576	127	33,340	33,475	135
NGFS	MTA	207854	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	10,350	10,414	64	10,651	10,788	137
NGFS	MTA	207854	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProj	6,353	6,392	39	6,540	6,624	84
NGFS	MTA	207854	22260	10001724-0016	10000	515710 - Dependent Coverage	138,937	139,448	511	147,278	147,819	541
NGFS	MTA	207854	22260	10001724-0016	10000	516010 - Dental Coverage	11,386	11,430	44	11,732	11,777	45
NGFS	MTA	207854	22260	10001724-0016	10000	517010 - Unemployment Insurance	1,670	1,680	10	1,717	1,739	22
NGFS	MTA	207854	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	3,587	3,627	40	3,760	3,846	86
NGFS	MTA	207854	22260	10033100-0021	10000	501010 - Perm Salaries-Misc-Regular	357,969	357,969	-	373,464	378,753	5,289
NGFS	MTA	207854	22260	10033100-0021	10000	513010 - Retire City Misc	65,171	65,171	-	53,746	54,505	759
NGFS	MTA	207854	22260	10033100-0021	10000	514010 - Social Security (OASDI & HI)	22,195	22,195	-	23,154	23,481	327
NGFS	MTA	207854	22260	10033100-0021	10000	514020 - Social Sec-Medicare(HI Only)	5,189	5,189	-	5,415	5,490	75
NGFS	MTA	207854	22260	10033100-0021	10000	515010 - Health Service-City Match	7,833	7,881	48	8,305	8,356	51
NGFS	MTA	207854	22260	10033100-0021	10000	515020 - Retiree Health-Match-Prop B	2,218	2,218	-	2,313	2,346	33
NGFS	MTA	207854	22260	10033100-0021	10000	515030 - RetireeHlthCare-CityMatchProj	1,362	1,362	-	1,420	1,441	21
NGFS	MTA	207854	22260	10033100-0021	10000	515710 - Dependent Coverage	42,810	43,005	195	45,382	45,588	206
NGFS	MTA	207854	22260	10033100-0021	10000	516010 - Dental Coverage	3,417	3,434	17	3,522	3,539	17
NGFS	MTA	207854	22260	10033100-0021	10000	517010 - Unemployment Insurance	359	359	-	373	379	6
NGFS	MTA	207854	22260	10033100-0021	10000	519120 - Long Term Disability Insurance	1,396	1,396	-	1,457	1,478	21
NGFS	MTA	207855	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	2,481,751	2,527,505	45,754	2,578,278	2,687,156	108,878
NGFS	MTA	207855	22260	10001724-0016	10000	513010 - Retire City Misc	445,489	453,764	8,275	364,713	380,200	15,487
NGFS	MTA	207855	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	178,742	180,856	2,114	184,561	189,568	5,007
NGFS	MTA	207855	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	42,297	42,961	664	43,696	45,275	1,579
NGFS	MTA	207855	22260	10001724-0016	10000	515010 - Health Service-City Match	39,061	39,256	195	41,395	41,602	207
NGFS	MTA	207855	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	18,075	18,356	281	18,673	19,350	677
NGFS	MTA	207855	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProj	11,098	11,275	177	11,460	11,875	415
NGFS	MTA	207855	22260	10001724-0016	10000	515710 - Dependent Coverage	330,476	331,261	785	350,303	351,135	832
NGFS	MTA	207855	22260	10001724-0016	10000	516010 - Dental Coverage	25,152	25,219	67	25,912	25,981	69
NGFS	MTA	207855	22260	10001724-0016	10000	517010 - Unemployment Insurance	2,916	2,962	46	3,013	3,119	106
NGFS	MTA	207855	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	9,000	9,177	177	9,353	9,778	425
NGFS	MTA	207855	22260	10033100-0021	10000	501010 - Perm Salaries-Misc-Regular	146,874	146,874	-	156,086	161,862	5,776
NGFS	MTA	207855	22260	10033100-0021	10000	513010 - Retire City Misc	25,355	25,355	-	21,033	21,837	804
NGFS	MTA	207855	22260	10033100-0021	10000	514010 - Social Security (OASDI & HI)	9,106	9,106	-	9,678	10,036	358
NGFS	MTA	207855	22260	10033100-0021	10000	514020 - Social Sec-Medicare(HI Only)	2,130	2,130	-	2,262	2,346	84

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207855	22260	10033100-0021	10000	515010 - Health Service-City Match	315	369	54	333	391	58
NGFS	MTA	207855	22260	10033100-0021	10000	515020 - Retiree Health-Match-Prop B	911	911	-	967	1,003	36
NGFS	MTA	207855	22260	10033100-0021	10000	515030 - RetireeHlthCare-CityMatchProj	560	560	-	594	616	22
NGFS	MTA	207855	22260	10033100-0021	10000	515710 - Dependent Coverage	17,091	17,310	219	18,116	18,348	232
NGFS	MTA	207855	22260	10033100-0021	10000	516010 - Dental Coverage	1,190	1,208	18	1,226	1,245	19
NGFS	MTA	207855	22260	10033100-0021	10000	517010 - Unemployment Insurance	146	146	-	156	162	6
NGFS	MTA	207855	22260	10033100-0021	10000	519120 - Long Term Disability Insurance	572	572	-	608	632	24
NGFS	MTA	207856	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	6,159,625	6,389,209	229,584	6,596,401	7,084,032	487,631
NGFS	MTA	207856	22260	10001724-0016	10000	513010 - Retire City Misc	1,090,158	1,130,837	40,679	917,902	985,758	67,856
NGFS	MTA	207856	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	388,895	397,940	9,045	415,392	426,922	11,530
NGFS	MTA	207856	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	92,599	95,952	3,353	98,955	106,033	7,078
NGFS	MTA	207856	22260	10001724-0016	10000	515010 - Health Service-City Match	85,818	86,269	451	94,670	95,148	478
NGFS	MTA	207856	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	39,577	40,988	1,411	42,279	45,290	3,011
NGFS	MTA	207856	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProj	24,299	25,161	862	25,946	27,808	1,862
NGFS	MTA	207856	22260	10001724-0016	10000	515710 - Dependent Coverage	730,460	732,272	1,812	803,230	805,150	1,920
NGFS	MTA	207856	22260	10001724-0016	10000	516010 - Dental Coverage	55,534	55,688	154	59,372	59,531	159
NGFS	MTA	207856	22260	10001724-0016	10000	517010 - Unemployment Insurance	6,389	6,635	246	6,835	7,306	471
NGFS	MTA	207856	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	23,957	24,850	893	25,666	27,571	1,905
NGFS	MTA	207856	22260	10033100-0021	10000	501010 - Perm Salaries-Misc-Regular	732,361	750,319	17,958	776,507	819,750	43,243
NGFS	MTA	207856	22260	10033100-0021	10000	513010 - Retire City Misc	129,668	132,851	3,183	107,962	113,978	6,016
NGFS	MTA	207856	22260	10033100-0021	10000	514010 - Social Security (OASDI & HI)	43,858	43,858	-	46,472	46,830	358
NGFS	MTA	207856	22260	10033100-0021	10000	514020 - Social Sec-Medicare(HI Only)	10,617	10,879	262	11,257	11,886	629
NGFS	MTA	207856	22260	10033100-0021	10000	515010 - Health Service-City Match	8,253	8,502	249	8,745	9,009	264
NGFS	MTA	207856	22260	10033100-0021	10000	515020 - Retiree Health-Match-Prop B	4,539	4,651	112	4,812	5,080	268
NGFS	MTA	207856	22260	10033100-0021	10000	515030 - RetireeHlthCare-CityMatchProj	2,787	2,856	69	2,953	3,118	165
NGFS	MTA	207856	22260	10033100-0021	10000	515710 - Dependent Coverage	78,635	79,637	1,002	83,355	84,418	1,063
NGFS	MTA	207856	22260	10033100-0021	10000	516010 - Dental Coverage	5,999	6,084	85	6,176	6,263	87
NGFS	MTA	207856	22260	10033100-0021	10000	517010 - Unemployment Insurance	734	752	18	779	822	43
NGFS	MTA	207856	22260	10033100-0021	10000	519120 - Long Term Disability Insurance	2,856	2,926	70	3,027	3,197	170
NGFS	MTA	207859	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	3,412,262	3,412,262	-	3,547,517	3,629,337	81,820
NGFS	MTA	207859	22260	10001724-0016	10000	513010 - Retire City Misc	599,489	599,489	-	488,685	500,073	11,388
NGFS	MTA	207859	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	236,567	236,567	-	244,815	249,111	4,296
NGFS	MTA	207859	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	55,689	55,689	-	57,629	58,821	1,192
NGFS	MTA	207859	22260	10001724-0016	10000	515010 - Health Service-City Match	41,178	41,466	288	43,638	43,943	305
NGFS	MTA	207859	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	23,800	23,800	-	24,626	25,134	508
NGFS	MTA	207859	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProj	14,620	14,620	-	15,122	15,430	308
NGFS	MTA	207859	22260	10001724-0016	10000	515710 - Dependent Coverage	389,958	391,115	1,157	413,353	414,579	1,226
NGFS	MTA	207859	22260	10001724-0016	10000	516010 - Dental Coverage	29,387	29,485	98	30,275	30,376	101
NGFS	MTA	207859	22260	10001724-0016	10000	517010 - Unemployment Insurance	3,830	3,830	-	3,974	4,058	84
NGFS	MTA	207859	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	13,298	13,298	-	13,829	14,165	336
NGFS	MTA	207860	22260	10001724-0021	10000	501010 - Perm Salaries-Misc-Regular	5,777,344	5,877,069	99,725	6,036,572	6,231,791	195,219

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207860	22260	10001724-0021	10000	513010 - Retire City Misc	1,049,403	1,067,566	18,163	866,120	894,210	28,090
NGFS	MTA	207860	22260	10001724-0021	10000	514010 - Social Security (OASDI & HI)	468,293	474,480	6,187	482,191	494,298	12,107
NGFS	MTA	207860	22260	10001724-0021	10000	514020 - Social Sec-Medicare(HI Only)	109,822	111,276	1,454	113,578	116,413	2,835
NGFS	MTA	207860	22260	10001724-0021	10000	515010 - Health Service-City Match	224,315	224,717	402	238,758	239,184	426
NGFS	MTA	207860	22260	10001724-0021	10000	515020 - Retiree Health-Match-Prop B	46,928	47,552	624	48,528	49,740	1,212
NGFS	MTA	207860	22260	10001724-0021	10000	515030 - RetireeHlthCare-CityMatchProj	28,811	29,202	391	29,814	30,540	726
NGFS	MTA	207860	22260	10001724-0021	10000	515710 - Dependent Coverage	747,098	748,716	1,618	794,841	796,555	1,714
NGFS	MTA	207860	22260	10001724-0021	10000	516010 - Dental Coverage	64,135	64,273	138	66,321	66,462	141
NGFS	MTA	207860	22260	10001724-0021	10000	517010 - Unemployment Insurance	7,556	7,659	103	7,830	8,015	185
NGFS	MTA	207860	22260	10001724-0021	10000	519120 - Long Term Disability Insurance	19,852	20,243	391	20,623	21,390	767
NGFS	MTA	207860	22260	10033100-0021	10000	501010 - Perm Salaries-Misc-Regular	469,219	477,411	8,192	484,288	501,636	17,348
NGFS	MTA	207860	22260	10033100-0021	10000	513010 - Retire City Misc	85,427	86,919	1,492	69,695	72,191	2,496
NGFS	MTA	207860	22260	10033100-0021	10000	514010 - Social Security (OASDI & HI)	29,091	29,599	508	30,026	31,102	1,076
NGFS	MTA	207860	22260	10033100-0021	10000	514020 - Social Sec-Medicare(HI Only)	6,802	6,922	120	7,020	7,272	252
NGFS	MTA	207860	22260	10033100-0021	10000	515020 - Retiree Health-Match-Prop B	2,906	2,958	52	2,999	3,107	108
NGFS	MTA	207860	22260	10033100-0021	10000	515030 - RetireeHlthCare-CityMatchProj	1,785	1,817	32	1,844	1,908	64
NGFS	MTA	207860	22260	10033100-0021	10000	517010 - Unemployment Insurance	468	476	8	484	500	16
NGFS	MTA	207860	22260	10033100-0021	10000	519120 - Long Term Disability Insurance	1,829	1,861	32	1,888	1,956	68
NGFS	MTA	149699	22260	10001724-0002	10000	515010 - Health Service-City Match	49,864	50,089	225	52,855	53,093	238
NGFS	MTA	149699	22260	10001724-0002	10000	515710 - Dependent Coverage	120,459	121,363	904	127,691	128,649	958
NGFS	MTA	149699	22260	10001724-0002	10000	516010 - Dental Coverage	11,109	11,185	76	11,446	11,525	79
NGFS	MTA	149699	22260	10001724-0002	10000	519010 - Fringe Adjustments-Budget	-	141,163	141,163	-	399,873	399,873
NGFS	MTA	149699	22260	10001724-0002	10000	581130 - GF-Con-Internal Audits	1,517,812	1,515,281	(2,531)	1,602,032	1,599,543	(2,489)
NGFS	MTA	205662	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	3,696,534	3,711,549	15,015	3,844,679	3,913,827	69,148
NGFS	MTA	205662	22260	10001724-0009	10000	513010 - Retire City Misc	665,134	667,795	2,661	545,789	555,562	9,773
NGFS	MTA	205662	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	256,931	256,931	-	265,991	268,860	2,869
NGFS	MTA	205662	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	60,494	60,710	216	62,628	63,634	1,006
NGFS	MTA	205662	22260	10001724-0009	10000	515010 - Health Service-City Match	71,908	72,241	333	76,205	76,558	353
NGFS	MTA	205662	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	25,840	25,934	94	26,765	27,193	428
NGFS	MTA	205662	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProj	15,877	15,933	56	16,426	16,694	268
NGFS	MTA	205662	22260	10001724-0009	10000	515710 - Dependent Coverage	485,807	487,147	1,340	514,952	516,372	1,420
NGFS	MTA	205662	22260	10001724-0009	10000	516010 - Dental Coverage	37,762	37,876	114	38,905	39,022	117
NGFS	MTA	205662	22260	10001724-0009	10000	517010 - Unemployment Insurance	4,163	4,178	15	4,324	4,390	66
NGFS	MTA	205662	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	8,816	8,871	55	9,211	9,482	271
NGFS	MTA	207886	22260	10001724-0002	10000	515010 - Health Service-City Match	20,896	20,973	77	23,357	23,440	83
NGFS	MTA	207886	22260	10001724-0002	10000	515710 - Dependent Coverage	41,830	42,143	313	46,711	47,043	332
NGFS	MTA	207886	22260	10001724-0002	10000	516010 - Dental Coverage	4,044	4,071	27	4,387	4,414	27
NGFS	MTA	207890	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	889,353	895,509	6,156	945,696	959,101	13,405
NGFS	MTA	207890	22260	10001724-0009	10000	513010 - Retire City Misc	157,406	157,871	465	131,441	132,691	1,250
NGFS	MTA	207890	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	51,884	52,265	381	55,198	56,028	830
NGFS	MTA	207890	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	12,895	12,984	89	13,713	13,905	192

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207890	22260	10001724-0009	10000	515010 - Health Service-City Match	17,681	18,016	335	18,744	19,100	356
NGFS	MTA	207890	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	5,510	5,548	38	5,859	5,942	83
NGFS	MTA	207890	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProj	3,381	3,404	23	3,597	3,649	52
NGFS	MTA	207890	22260	10001724-0009	10000	515710 - Dependent Coverage	79,702	81,052	1,350	84,487	85,919	1,432
NGFS	MTA	207890	22260	10001724-0009	10000	516010 - Dental Coverage	6,450	6,564	114	6,648	6,766	118
NGFS	MTA	207890	22260	10001724-0009	10000	517010 - Unemployment Insurance	890	896	6	944	958	14
NGFS	MTA	207890	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	2,082	2,106	24	2,258	2,310	52
NGFS	MTA	207890	22305	10001724-0009	10000	581066 - Sr-DPW-Architecture	-	107,123	107,123	-	110,872	110,872
NGFS	MTA	207891	22260	10001724-0002	10000	515010 - Health Service-City Match	103,700	104,015	315	109,913	110,248	335
NGFS	MTA	207891	22260	10001724-0002	10000	515710 - Dependent Coverage	464,697	465,967	1,270	492,601	493,948	1,347
NGFS	MTA	207891	22260	10001724-0002	10000	516010 - Dental Coverage	39,248	39,356	108	40,394	40,505	111
NGFS	MTA	207892	22260	10001724-0002	10000	515010 - Health Service-City Match	24,356	24,376	20	25,817	25,838	21
NGFS	MTA	207892	22260	10001724-0002	10000	515710 - Dependent Coverage	83,076	83,156	80	88,062	88,147	85
NGFS	MTA	207892	22260	10001724-0002	10000	516010 - Dental Coverage	7,263	7,270	7	7,478	7,485	7
NGFS	MTA	207893	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	1,084,580	1,091,701	7,121	1,125,394	1,132,745	7,351
NGFS	MTA	207893	22260	10001724-0002	10000	513010 - Retire City Misc	193,672	194,934	1,262	158,424	159,446	1,022
NGFS	MTA	207893	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	68,717	69,134	417	71,143	71,548	405
NGFS	MTA	207893	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	16,469	16,573	104	17,064	17,170	106
NGFS	MTA	207893	22260	10001724-0002	10000	515010 - Health Service-City Match	36,904	36,963	59	39,118	39,180	62
NGFS	MTA	207893	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	7,039	7,084	45	7,292	7,337	45
NGFS	MTA	207893	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProj	4,322	4,349	27	4,479	4,507	28
NGFS	MTA	207893	22260	10001724-0002	10000	515710 - Dependent Coverage	100,717	100,951	234	106,761	107,009	248
NGFS	MTA	207893	22260	10001724-0002	10000	516010 - Dental Coverage	9,088	9,108	20	9,358	9,379	21
NGFS	MTA	207893	22260	10001724-0002	10000	517010 - Unemployment Insurance	1,138	1,146	8	1,179	1,186	7
NGFS	MTA	207893	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	4,108	4,136	28	4,266	4,295	29
NGFS	MTA	207895	22260	10001724-0023	10000	515010 - Health Service-City Match	8,088	8,106	18	8,573	8,591	18
NGFS	MTA	207895	22260	10001724-0023	10000	515710 - Dependent Coverage	36,057	36,128	71	38,222	38,298	76
NGFS	MTA	207895	22260	10001724-0023	10000	516010 - Dental Coverage	3,046	3,052	6	3,135	3,141	6
NGFS	MTA	210668	22260	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	1,802,703	1,807,583	4,880	2,543,193	2,559,172	15,979
NGFS	MTA	210668	22260	10001724-0023	10000	513010 - Retire City Misc	326,323	327,187	864	363,028	365,250	2,222
NGFS	MTA	210668	22260	10001724-0023	10000	514010 - Social Security (OASDI & HI)	111,772	112,074	302	155,959	156,212	253
NGFS	MTA	210668	22260	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	26,141	26,211	70	36,869	37,102	233
NGFS	MTA	210668	22260	10001724-0023	10000	515010 - Health Service-City Match	51,420	51,501	81	75,039	75,125	86
NGFS	MTA	210668	22260	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	11,167	11,197	30	15,763	15,861	98
NGFS	MTA	210668	22260	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchProj	6,857	6,875	18	9,674	9,734	60
NGFS	MTA	210668	22260	10001724-0023	10000	515710 - Dependent Coverage	176,322	176,650	328	256,045	256,392	347
NGFS	MTA	210668	22260	10001724-0023	10000	516010 - Dental Coverage	15,346	15,374	28	21,657	21,686	29
NGFS	MTA	210668	22260	10001724-0023	10000	517010 - Unemployment Insurance	1,805	1,810	5	2,548	2,564	16
NGFS	MTA	210668	22260	10001724-0023	10000	519120 - Long Term Disability Insurance	6,768	6,784	16	9,522	9,578	56
NGFS	MTA	210669	22260	10001724-0002	10000	515010 - Health Service-City Match	218,163	219,063	900	243,590	244,545	955
NGFS	MTA	210669	22260	10001724-0002	10000	515710 - Dependent Coverage	904,503	908,123	3,620	1,010,219	1,014,056	3,837

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	210669	22260	10001724-0002	10000	516010 - Dental Coverage	77,228	77,535	307	83,734	84,050	316
NGFS	MTA	149704	22260	10001724-0006	10000	515010 - Health Service-City Match	21,261	21,292	31	22,538	22,570	32
NGFS	MTA	149704	22260	10001724-0006	10000	515710 - Dependent Coverage	46,125	46,250	125	48,891	49,023	132
NGFS	MTA	149704	22260	10001724-0006	10000	516010 - Dental Coverage	4,379	4,390	11	4,511	4,522	11
NGFS	MTA	149705	22260	10001724-0006	10000	515010 - Health Service-City Match	17,870	17,877	7	18,943	18,950	7
NGFS	MTA	149705	22260	10001724-0006	10000	515710 - Dependent Coverage	43,039	43,066	27	45,619	45,648	29
NGFS	MTA	149705	22260	10001724-0006	10000	516010 - Dental Coverage	4,008	4,010	2	4,129	4,132	3
NGFS	MTA	149706	22260	10001724-0005	10000	515010 - Health Service-City Match	17,776	17,784	8	18,843	18,852	9
NGFS	MTA	149706	22260	10001724-0005	10000	515710 - Dependent Coverage	42,662	42,695	33	45,220	45,255	35
NGFS	MTA	149706	22260	10001724-0005	10000	516010 - Dental Coverage	3,976	3,979	3	4,096	4,099	3
NGFS	MTA	149707	22260	10001724-0005	10000	515010 - Health Service-City Match	21,337	21,367	30	22,618	22,650	32
NGFS	MTA	149707	22260	10001724-0005	10000	515710 - Dependent Coverage	46,431	46,551	120	49,214	49,342	128
NGFS	MTA	149707	22260	10001724-0005	10000	516010 - Dental Coverage	4,405	4,415	10	4,538	4,549	11
NGFS	MTA	149708	22260	10001724-0006	10000	515010 - Health Service-City Match	78,896	79,032	136	83,630	83,773	143
NGFS	MTA	149708	22260	10001724-0006	10000	515710 - Dependent Coverage	247,142	247,686	544	261,973	262,550	577
NGFS	MTA	149708	22260	10001724-0006	10000	516010 - Dental Coverage	21,883	21,929	46	22,530	22,578	48
NGFS	MTA	149709	22260	10001724-0002	10000	515010 - Health Service-City Match	25,301	25,546	245	26,819	27,078	259
NGFS	MTA	149709	22260	10001724-0002	10000	515710 - Dependent Coverage	43,365	44,351	986	45,966	47,012	1,046
NGFS	MTA	149709	22260	10001724-0002	10000	516010 - Dental Coverage	4,389	4,473	84	4,523	4,609	86
NGFS	MTA	149712	22260	10001724-0007	10000	515010 - Health Service-City Match	19,639	19,678	39	20,818	20,859	41
NGFS	MTA	149712	22260	10001724-0007	10000	515710 - Dependent Coverage	46,295	46,450	155	49,070	49,235	165
NGFS	MTA	149712	22260	10001724-0007	10000	516010 - Dental Coverage	4,353	4,367	14	4,485	4,499	14
NGFS	MTA	149712	22260	10001724-0007	10000	581051 - GF-PUC-Light Heat & Power	11,064,281	11,064,280	(1)	14,362,139	14,362,139	-
NGFS	MTA	149715	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	23,530,686	23,990,409	459,723	24,208,850	25,022,597	813,747
NGFS	MTA	149715	22260	10001724-0006	10000	513010 - Retire City Misc	4,181,024	4,264,721	83,697	3,422,099	3,539,205	117,106
NGFS	MTA	149715	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	1,656,391	1,684,894	28,503	1,698,436	1,748,888	50,452
NGFS	MTA	149715	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	391,652	398,318	6,666	401,486	413,285	11,799
NGFS	MTA	149715	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	167,351	170,199	2,848	171,553	176,595	5,042
NGFS	MTA	149715	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProj	102,753	104,502	1,749	105,334	108,430	3,096
NGFS	MTA	149715	22260	10001724-0006	10000	517010 - Unemployment Insurance	27,011	27,471	460	27,688	28,502	814
NGFS	MTA	149716	22260	10001724-0007	10000	501010 - Perm Salaries-Misc-Regular	29,083,074	29,665,579	582,505	29,942,359	30,973,446	1,031,087
NGFS	MTA	149716	22260	10001724-0007	10000	511010 - Overtime - Scheduled Misc	7,063,727	4,063,723	(3,000,004)	7,063,717	4,063,717	(3,000,000)
NGFS	MTA	149716	22260	10001724-0007	10000	513010 - Retire City Misc	5,146,728	5,252,779	106,051	4,220,107	4,368,490	148,383
NGFS	MTA	149716	22260	10001724-0007	10000	514010 - Social Security (OASDI & HI)	2,484,838	2,334,953	(149,885)	2,538,064	2,415,991	(122,073)
NGFS	MTA	149716	22260	10001724-0007	10000	514020 - Social Sec-Medicare(HI Only)	588,232	553,178	(35,054)	600,679	572,130	(28,549)
NGFS	MTA	149716	22260	10001724-0007	10000	515020 - Retiree Health-Match-Prop B	251,348	236,370	(14,978)	256,667	244,468	(12,199)
NGFS	MTA	149716	22260	10001724-0007	10000	515030 - RetireeHlthCare-CityMatchProj	154,348	145,151	(9,197)	157,614	150,123	(7,491)
NGFS	MTA	149716	22260	10001724-0007	10000	517010 - Unemployment Insurance	40,583	38,166	(2,417)	41,442	39,473	(1,969)
NGFS	MTA	149716	22260	10033100-0007	10000	501010 - Perm Salaries-Misc-Regular	579,513	590,935	11,422	596,362	616,579	20,217
NGFS	MTA	149716	22260	10033100-0007	10000	513010 - Retire City Misc	102,824	104,903	2,079	84,214	87,123	2,909
NGFS	MTA	149716	22260	10033100-0007	10000	514010 - Social Security (OASDI & HI)	35,930	36,638	708	36,975	38,228	1,253

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	149716	22260	10033100-0007	10000	514020 - Social Sec-Medicare(HI Only)	8,403	8,569	166	8,647	8,940	293
NGFS	MTA	149716	22260	10033100-0007	10000	515020 - Retiree Health-Match-Prop B	3,591	3,662	71	3,695	3,820	125
NGFS	MTA	149716	22260	10033100-0007	10000	515030 - RetireeHlthCare-CityMatchProj	2,205	2,248	43	2,269	2,346	77
NGFS	MTA	149716	22260	10033100-0007	10000	517010 - Unemployment Insurance	580	591	11	597	617	20
NGFS	MTA	149718	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	29,596,049	30,174,273	578,224	30,449,020	31,472,521	1,023,501
NGFS	MTA	149718	22260	10001724-0006	10000	513010 - Retire City Misc	5,258,742	5,364,013	105,271	4,304,193	4,451,484	147,291
NGFS	MTA	149718	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	2,082,225	2,118,075	35,850	2,135,109	2,198,566	63,457
NGFS	MTA	149718	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	492,293	500,677	8,384	504,663	519,504	14,841
NGFS	MTA	149718	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	210,355	213,938	3,583	215,640	221,981	6,341
NGFS	MTA	149718	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProj	129,159	131,359	2,200	132,403	136,297	3,894
NGFS	MTA	149718	22260	10001724-0006	10000	517010 - Unemployment Insurance	33,951	34,529	578	34,804	35,828	1,024
NGFS	MTA	149720	22260	10001724-0005	10000	501010 - Perm Salaries-Misc-Regular	32,446,038	33,079,943	633,905	33,381,147	34,503,208	1,122,061
NGFS	MTA	149720	22260	10001724-0005	10000	513010 - Retire City Misc	5,765,139	5,880,547	115,408	4,718,670	4,880,145	161,475
NGFS	MTA	149720	22260	10001724-0005	10000	514010 - Social Security (OASDI & HI)	2,289,703	2,329,005	39,302	2,347,680	2,417,248	69,568
NGFS	MTA	149720	22260	10001724-0005	10000	514020 - Social Sec-Medicare(HI Only)	541,123	550,315	9,192	554,682	570,952	16,270
NGFS	MTA	149720	22260	10001724-0005	10000	515020 - Retiree Health-Match-Prop B	231,219	235,147	3,928	237,014	243,966	6,952
NGFS	MTA	149720	22260	10001724-0005	10000	515030 - RetireeHlthCare-CityMatchProj	141,969	144,381	2,412	145,527	149,796	4,269
NGFS	MTA	149720	22260	10001724-0005	10000	517010 - Unemployment Insurance	37,318	37,952	634	38,253	39,375	1,122
NGFS	MTA	149721	22260	10001724-0005	10000	501010 - Perm Salaries-Misc-Regular	25,576,831	26,076,531	499,700	26,313,967	27,198,474	884,507
NGFS	MTA	149721	22260	10001724-0005	10000	513010 - Retire City Misc	4,544,591	4,635,566	90,975	3,719,672	3,846,961	127,289
NGFS	MTA	149721	22260	10001724-0005	10000	514010 - Social Security (OASDI & HI)	1,832,391	1,863,372	30,981	1,878,095	1,932,934	54,839
NGFS	MTA	149721	22260	10001724-0005	10000	514020 - Social Sec-Medicare(HI Only)	434,155	441,401	7,246	444,841	457,666	12,825
NGFS	MTA	149721	22260	10001724-0005	10000	515020 - Retiree Health-Match-Prop B	185,511	188,607	3,096	190,078	195,558	5,480
NGFS	MTA	149721	22260	10001724-0005	10000	515030 - RetireeHlthCare-CityMatchProj	113,905	115,806	1,901	116,709	120,074	3,365
NGFS	MTA	149721	22260	10001724-0005	10000	517010 - Unemployment Insurance	29,941	30,441	500	30,678	31,563	885
NGFS	MTA	149723	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	39,698,647	40,479,606	780,959	40,850,684	42,233,044	1,382,360
NGFS	MTA	149723	22260	10001724-0006	10000	513010 - Retire City Misc	7,045,991	7,188,172	142,181	5,769,872	5,968,806	198,934
NGFS	MTA	149723	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	2,823,095	2,871,514	48,419	2,894,521	2,980,227	85,706
NGFS	MTA	149723	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	666,694	678,018	11,324	683,398	703,442	20,044
NGFS	MTA	149723	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	284,877	289,716	4,839	292,014	300,579	8,565
NGFS	MTA	149723	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProj	174,917	177,888	2,971	179,300	184,559	5,259
NGFS	MTA	149723	22260	10001724-0006	10000	517010 - Unemployment Insurance	45,981	46,762	781	47,133	48,515	1,382
NGFS	MTA	154645	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	4,903,025	5,018,503	115,478	8,083,169	8,358,875	275,706
NGFS	MTA	154645	22260	10001724-0002	10000	513010 - Retire City Misc	896,571	920,375	23,804	1,166,757	1,209,775	43,018
NGFS	MTA	154645	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	292,300	299,472	7,172	483,584	500,682	17,098
NGFS	MTA	154645	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	71,269	72,941	1,672	117,367	121,371	4,004
NGFS	MTA	154645	22260	10001724-0002	10000	515010 - Health Service-City Match	174,533	174,536	3	308,970	308,974	4
NGFS	MTA	154645	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	30,452	31,156	704	50,159	51,869	1,710
NGFS	MTA	154645	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProj	18,684	19,124	440	30,788	31,848	1,060
NGFS	MTA	154645	22260	10001724-0002	10000	515710 - Dependent Coverage	561,594	561,608	14	1,022,175	1,022,190	15
NGFS	MTA	154645	22260	10001724-0002	10000	516010 - Dental Coverage	48,859	48,860	1	85,832	85,833	1

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	154645	22260	10001724-0002	10000	517010 - Unemployment Insurance	4,915	5,025	110	8,096	8,378	282
NGFS	MTA	154645	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	13,817	14,279	462	24,636	25,696	1,060
NGFS	MTA	208670	22260	10001724-0007	10000	515010 - Health Service-City Match	203,575	203,868	293	215,775	216,086	311
NGFS	MTA	208670	22260	10001724-0007	10000	515710 - Dependent Coverage	903,417	904,598	1,181	957,663	958,914	1,251
NGFS	MTA	208670	22260	10001724-0007	10000	516010 - Dental Coverage	76,333	76,433	100	78,565	78,668	103
NGFS	MTA	149725	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	7,991,770	8,003,915	12,145	8,470,841	8,500,092	29,251
NGFS	MTA	149725	22260	10001724-0002	10000	513010 - Retire City Misc	1,407,264	1,409,439	2,175	1,174,664	1,178,787	4,123
NGFS	MTA	149725	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	638,180	638,468	288	665,969	667,044	1,075
NGFS	MTA	149725	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	160,453	160,629	176	167,401	167,825	424
NGFS	MTA	149725	22260	10001724-0002	10000	515010 - Health Service-City Match	187,410	189,059	1,649	201,563	203,310	1,747
NGFS	MTA	149725	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	68,560	68,635	75	71,551	71,733	182
NGFS	MTA	149725	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProj	42,087	42,133	46	43,938	44,048	110
NGFS	MTA	149725	22260	10001724-0002	10000	515710 - Dependent Coverage	777,502	784,131	6,629	832,287	839,314	7,027
NGFS	MTA	149725	22260	10001724-0002	10000	516010 - Dental Coverage	66,278	66,840	562	68,921	69,500	579
NGFS	MTA	149725	22260	10001724-0002	10000	517010 - Unemployment Insurance	11,075	11,086	11	11,559	11,589	30
NGFS	MTA	149725	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	27,156	27,200	44	28,865	28,976	111
NGFS	MTA	207976	22260	10001724-0002	10000	515010 - Health Service-City Match	53,630	53,738	108	117,215	117,329	114
NGFS	MTA	207976	22260	10001724-0002	10000	515710 - Dependent Coverage	229,699	230,133	434	500,181	500,640	459
NGFS	MTA	207976	22260	10001724-0002	10000	516010 - Dental Coverage	19,494	19,531	37	41,252	41,290	38
NGFS	MTA	207976	22260	10001724-0007	10000	515010 - Health Service-City Match	258,450	258,798	348	273,969	274,337	368
NGFS	MTA	207976	22260	10001724-0007	10000	515710 - Dependent Coverage	509,483	510,883	1,400	540,031	541,514	1,483
NGFS	MTA	207976	22260	10001724-0007	10000	516010 - Dental Coverage	48,765	48,883	118	50,226	50,348	122
NGFS	MTA	207976	22260	10033100-0007	10000	515010 - Health Service-City Match	56,163	56,238	75	59,536	59,616	80
NGFS	MTA	207976	22260	10033100-0007	10000	515710 - Dependent Coverage	99,245	99,547	302	105,194	105,514	320
NGFS	MTA	207976	22260	10033100-0007	10000	516010 - Dental Coverage	9,731	9,756	25	10,024	10,050	26
NGFS	MTA	207977	22260	10001724-0002	10000	515010 - Health Service-City Match	230,314	230,990	676	244,122	244,839	717
NGFS	MTA	207977	22260	10001724-0002	10000	515710 - Dependent Coverage	887,602	890,322	2,720	940,892	943,775	2,883
NGFS	MTA	207977	22260	10001724-0002	10000	516010 - Dental Coverage	76,246	76,477	231	78,478	78,716	238
NGFS	MTA	186649	22260	10001724-0004	10000	515010 - Health Service-City Match	5,075	5,091	16	5,379	5,396	17
NGFS	MTA	186649	22260	10001724-0004	10000	515710 - Dependent Coverage	22,763	22,828	65	24,129	24,199	70
NGFS	MTA	186649	22260	10001724-0004	10000	516010 - Dental Coverage	1,922	1,928	6	1,979	1,984	5
NGFS	MTA	186650	22260	10001724-0004	10000	515010 - Health Service-City Match	24,254	24,302	48	25,709	25,760	51
NGFS	MTA	186650	22260	10001724-0004	10000	515710 - Dependent Coverage	72,244	72,438	194	76,578	76,784	206
NGFS	MTA	186650	22260	10001724-0004	10000	516010 - Dental Coverage	6,473	6,489	16	6,665	6,682	17
NGFS	MTA	186651	22260	10001724-0004	10000	501010 - Perm Salaries-Misc-Regular	13,580,130	13,845,685	265,555	13,971,865	14,441,918	470,053
NGFS	MTA	186651	22260	10001724-0004	10000	511010 - Overtime - Scheduled Misc	3,585,095	2,585,094	(1,000,001)	3,585,090	2,585,090	(1,000,000)
NGFS	MTA	186651	22260	10001724-0004	10000	513010 - Retire City Misc	2,412,625	2,460,972	48,347	1,974,819	2,042,464	67,645
NGFS	MTA	186651	22260	10001724-0004	10000	514010 - Social Security (OASDI & HI)	1,161,221	1,115,685	(45,536)	1,185,509	1,152,652	(32,857)
NGFS	MTA	186651	22260	10001724-0004	10000	514020 - Social Sec-Medicare(HI Only)	276,521	265,872	(10,649)	282,201	274,517	(7,684)
NGFS	MTA	186651	22260	10001724-0004	10000	515020 - Retiree Health-Match-Prop B	118,156	113,605	(4,551)	120,583	117,299	(3,284)
NGFS	MTA	186651	22260	10001724-0004	10000	515030 - RetireeHlthCare-CityMatchProj	72,547	69,753	(2,794)	74,036	72,020	(2,016)

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	186651	22260	10001724-0004	10000	517010 - Unemployment Insurance	19,071	18,337	(734)	19,463	18,933	(530)
NGFS	MTA	207846	22260	10001724-0011	10000	501010 - Perm Salaries-Misc-Regular	3,719,549	3,731,837	12,288	3,862,668	3,942,548	79,880
NGFS	MTA	207846	22260	10001724-0011	10000	513010 - Retire City Misc	676,865	679,103	2,238	555,689	567,184	11,495
NGFS	MTA	207846	22260	10001724-0011	10000	514010 - Social Security (OASDI & HI)	328,688	329,450	762	337,572	342,538	4,966
NGFS	MTA	207846	22260	10001724-0011	10000	514020 - Social Sec-Medicare(HI Only)	76,875	77,055	180	78,939	80,101	1,162
NGFS	MTA	207846	22260	10001724-0011	10000	515010 - Health Service-City Match	87,874	88,155	281	93,141	93,439	298
NGFS	MTA	207846	22260	10001724-0011	10000	515020 - Retiree Health-Match-Prop B	32,837	32,915	78	33,734	34,229	495
NGFS	MTA	207846	22260	10001724-0011	10000	515030 - RetireeHlthCare-CityMatchProj	20,177	20,225	48	20,706	21,016	310
NGFS	MTA	207846	22260	10001724-0011	10000	515710 - Dependent Coverage	534,940	536,071	1,131	567,032	568,231	1,199
NGFS	MTA	207846	22260	10001724-0011	10000	516010 - Dental Coverage	42,027	42,123	96	43,296	43,395	99
NGFS	MTA	207846	22260	10001724-0011	10000	517010 - Unemployment Insurance	5,291	5,303	12	5,443	5,515	72
NGFS	MTA	207846	22260	10001724-0011	10000	519120 - Long Term Disability Insurance	13,636	13,684	48	14,164	14,480	316
NGFS	MTA	207848	22260	10001724-0011	10000	515010 - Health Service-City Match	13,470	13,507	37	14,283	14,323	40
NGFS	MTA	207848	22260	10001724-0011	10000	515710 - Dependent Coverage	77,975	78,124	149	82,651	82,809	158
NGFS	MTA	207848	22260	10001724-0011	10000	516010 - Dental Coverage	6,205	6,218	13	6,394	6,407	13
NGFS	MTA	207849	22260	10001724-0011	10000	501010 - Perm Salaries-Misc-Regular	690,870	697,602	6,732	717,925	724,877	6,952
NGFS	MTA	207849	22260	10001724-0011	10000	513010 - Retire City Misc	124,592	125,820	1,228	102,290	103,290	1,000
NGFS	MTA	207849	22260	10001724-0011	10000	514010 - Social Security (OASDI & HI)	44,178	44,598	420	45,830	46,258	428
NGFS	MTA	207849	22260	10001724-0011	10000	514020 - Social Sec-Medicare(HI Only)	10,351	10,451	100	10,744	10,844	100
NGFS	MTA	207849	22260	10001724-0011	10000	515010 - Health Service-City Match	13,882	13,934	52	14,710	14,765	55
NGFS	MTA	207849	22260	10001724-0011	10000	515020 - Retiree Health-Match-Prop B	4,424	4,464	40	4,593	4,633	40
NGFS	MTA	207849	22260	10001724-0011	10000	515030 - RetireeHlthCare-CityMatchProj	2,715	2,743	28	2,820	2,848	28
NGFS	MTA	207849	22260	10001724-0011	10000	515710 - Dependent Coverage	90,742	90,949	207	96,186	96,406	220
NGFS	MTA	207849	22260	10001724-0011	10000	516010 - Dental Coverage	7,110	7,128	18	7,326	7,344	18
NGFS	MTA	207849	22260	10001724-0011	10000	517010 - Unemployment Insurance	713	721	8	740	748	8
NGFS	MTA	207850	22260	10001724-0018	10000	501010 - Perm Salaries-Misc-Regular	2,770,069	2,781,274	11,205	2,918,675	2,939,057	20,382
NGFS	MTA	207850	22260	10001724-0018	10000	513010 - Retire City Misc	502,646	504,032	1,386	418,213	420,466	2,253
NGFS	MTA	207850	22260	10001724-0018	10000	514010 - Social Security (OASDI & HI)	218,739	219,435	696	226,109	227,369	1,260
NGFS	MTA	207850	22260	10001724-0018	10000	514020 - Social Sec-Medicare(HI Only)	51,296	51,460	164	53,451	53,743	292
NGFS	MTA	207850	22260	10001724-0018	10000	515010 - Health Service-City Match	63,921	64,165	244	68,429	68,687	258
NGFS	MTA	207850	22260	10001724-0018	10000	515020 - Retiree Health-Match-Prop B	21,921	21,989	68	22,843	22,967	124
NGFS	MTA	207850	22260	10001724-0018	10000	515030 - RetireeHlthCare-CityMatchProj	13,454	13,498	44	14,019	14,099	80
NGFS	MTA	207850	22260	10001724-0018	10000	515710 - Dependent Coverage	340,172	341,151	979	363,938	364,977	1,039
NGFS	MTA	207850	22260	10001724-0018	10000	516010 - Dental Coverage	27,265	27,348	83	28,359	28,445	86
NGFS	MTA	207850	22260	10001724-0018	10000	517010 - Unemployment Insurance	3,534	3,546	12	3,682	3,704	22
NGFS	MTA	207850	22260	10001724-0018	10000	519120 - Long Term Disability Insurance	7,847	7,871	24	8,339	8,398	59
NGFS	MTA	207851	22260	10001724-0018	10000	501010 - Perm Salaries-Misc-Regular	2,079,264	2,120,630	41,366	2,162,276	2,245,314	83,038
NGFS	MTA	207851	22260	10001724-0018	10000	513010 - Retire City Misc	374,301	381,835	7,534	308,295	320,243	11,948
NGFS	MTA	207851	22260	10001724-0018	10000	514010 - Social Security (OASDI & HI)	147,147	149,713	2,566	152,251	157,401	5,150
NGFS	MTA	207851	22260	10001724-0018	10000	514020 - Social Sec-Medicare(HI Only)	34,545	35,149	604	35,748	36,954	1,206
NGFS	MTA	207851	22260	10001724-0018	10000	515010 - Health Service-City Match	90,482	90,622	140	95,925	96,073	148

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207851	22260	10001724-0018	10000	515020 - Retiree Health-Match-Prop B	14,762	15,022	260	15,272	15,788	516
NGFS	MTA	207851	22260	10001724-0018	10000	515030 - RetireeHlthCare-CityMatchProj	9,063	9,225	162	9,387	9,695	308
NGFS	MTA	207851	22260	10001724-0018	10000	515710 - Dependent Coverage	284,586	285,150	564	301,657	302,254	597
NGFS	MTA	207851	22260	10001724-0018	10000	516010 - Dental Coverage	24,679	24,727	48	25,422	25,471	49
NGFS	MTA	207851	22260	10001724-0018	10000	517010 - Unemployment Insurance	2,377	2,419	42	2,464	2,542	78
NGFS	MTA	207851	22260	10001724-0018	10000	519120 - Long Term Disability Insurance	7,488	7,650	162	7,790	8,116	326
NGFS	MTA	205660	22260	10001724-0016	10000	515010 - Health Service-City Match	31,744	31,825	81	33,642	33,728	86
NGFS	MTA	205660	22260	10001724-0016	10000	515710 - Dependent Coverage	161,115	161,440	325	170,780	171,125	345
NGFS	MTA	205660	22260	10001724-0016	10000	516010 - Dental Coverage	13,038	13,066	28	13,435	13,463	28
NGFS	MTA	207880	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	1,719,651	1,719,651	-	1,786,001	1,827,606	41,605
NGFS	MTA	207880	22260	10001724-0016	10000	513010 - Retire City Misc	302,609	302,609	-	246,429	252,219	5,790
NGFS	MTA	207880	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	109,689	109,689	-	113,637	115,427	1,790
NGFS	MTA	207880	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	26,167	26,167	-	27,120	27,727	607
NGFS	MTA	207880	22260	10001724-0016	10000	515010 - Health Service-City Match	20,419	20,545	126	21,638	21,772	134
NGFS	MTA	207880	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	11,184	11,184	-	11,590	11,848	258
NGFS	MTA	207880	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProj	6,870	6,870	-	7,117	7,273	156
NGFS	MTA	207880	22260	10001724-0016	10000	515710 - Dependent Coverage	192,878	193,387	509	204,450	204,989	539
NGFS	MTA	207880	22260	10001724-0016	10000	516010 - Dental Coverage	14,542	14,585	43	14,981	15,026	45
NGFS	MTA	207880	22260	10001724-0016	10000	517010 - Unemployment Insurance	1,799	1,799	-	1,869	1,912	43
NGFS	MTA	207880	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	6,702	6,702	-	6,962	7,131	169
NGFS	MTA	207881	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	872,350	872,350	-	900,365	917,932	17,567
NGFS	MTA	207881	22260	10001724-0016	10000	513010 - Retire City Misc	154,607	154,607	-	125,223	127,668	2,445
NGFS	MTA	207881	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	62,650	62,650	-	64,352	65,247	895
NGFS	MTA	207881	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	14,743	14,743	-	15,145	15,401	256
NGFS	MTA	207881	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	6,301	6,301	-	6,472	6,581	109
NGFS	MTA	207881	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProj	3,870	3,870	-	3,974	4,040	66
NGFS	MTA	207881	22260	10001724-0016	10000	517010 - Unemployment Insurance	1,014	1,014	-	1,044	1,062	18
NGFS	MTA	207881	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	3,400	3,400	-	3,510	3,582	72
NGFS	MTA	207882	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	573,692	573,692	-	592,116	603,668	11,552
NGFS	MTA	207882	22260	10001724-0016	10000	513010 - Retire City Misc	101,676	101,676	-	82,352	83,960	1,608
NGFS	MTA	207882	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	43,046	43,046	-	44,190	44,906	716
NGFS	MTA	207882	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	10,069	10,069	-	10,333	10,501	168
NGFS	MTA	207882	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	4,304	4,304	-	4,416	4,488	72
NGFS	MTA	207882	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProj	2,643	2,643	-	2,711	2,755	44
NGFS	MTA	207882	22260	10001724-0016	10000	517010 - Unemployment Insurance	692	692	-	712	724	12
NGFS	MTA	207882	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	2,236	2,236	-	2,308	2,356	48
NGFS	MTA	207883	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	1,450,795	1,450,795	-	1,505,450	1,539,722	34,272
NGFS	MTA	207883	22260	10001724-0016	10000	513010 - Retire City Misc	256,456	256,456	-	208,727	213,508	4,781
NGFS	MTA	207883	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	90,513	90,513	-	93,869	95,800	1,931
NGFS	MTA	207883	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	21,261	21,261	-	22,045	22,544	499
NGFS	MTA	207883	22260	10001724-0016	10000	515010 - Health Service-City Match	18,290	18,388	98	19,383	19,486	103

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207883	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	9,086	9,086	-	9,420	9,633	213
NGFS	MTA	207883	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProj	5,582	5,582	-	5,784	5,914	130
NGFS	MTA	207883	22260	10001724-0016	10000	515710 - Dependent Coverage	168,496	168,888	392	178,604	179,020	416
NGFS	MTA	207883	22260	10001724-0016	10000	516010 - Dental Coverage	12,734	12,767	33	13,118	13,152	34
NGFS	MTA	207883	22260	10001724-0016	10000	517010 - Unemployment Insurance	1,461	1,461	-	1,520	1,555	35
NGFS	MTA	207883	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	5,654	5,654	-	5,868	6,009	141
NGFS	MTA	207884	22260	10001724-0021	10000	501010 - Perm Salaries-Misc-Regular	3,574,494	3,574,494	-	3,718,260	3,806,073	87,813
NGFS	MTA	207884	22260	10001724-0021	10000	513010 - Retire City Misc	626,467	626,467	-	511,412	523,634	12,222
NGFS	MTA	207884	22260	10001724-0021	10000	514010 - Social Security (OASDI & HI)	261,142	261,142	-	269,896	274,550	4,654
NGFS	MTA	207884	22260	10001724-0021	10000	514020 - Social Sec-Medicare(HI Only)	61,593	61,593	-	63,656	64,935	1,279
NGFS	MTA	207884	22260	10001724-0021	10000	515010 - Health Service-City Match	44,513	44,811	298	47,172	47,488	316
NGFS	MTA	207884	22260	10001724-0021	10000	515020 - Retiree Health-Match-Prop B	26,326	26,326	-	27,203	27,749	546
NGFS	MTA	207884	22260	10001724-0021	10000	515030 - RetireeHlthCare-CityMatchProj	16,170	16,170	-	16,703	17,035	332
NGFS	MTA	207884	22260	10001724-0021	10000	515710 - Dependent Coverage	420,333	421,531	1,198	445,549	446,820	1,271
NGFS	MTA	207884	22260	10001724-0021	10000	516010 - Dental Coverage	31,689	31,791	102	32,646	32,751	105
NGFS	MTA	207884	22260	10001724-0021	10000	517010 - Unemployment Insurance	4,235	4,235	-	4,389	4,480	91
NGFS	MTA	207884	22260	10001724-0021	10000	519120 - Long Term Disability Insurance	13,931	13,931	-	14,493	14,854	361
NGFS	MTA	205645	22260	10001724-0009	10000	515010 - Health Service-City Match	754,601	755,164	563	804,745	805,342	597
NGFS	MTA	205645	22260	10001724-0009	10000	515710 - Dependent Coverage	1,437,206	1,439,469	2,263	1,532,854	1,535,252	2,398
NGFS	MTA	205645	22260	10001724-0009	10000	516010 - Dental Coverage	138,512	138,704	192	143,564	143,761	197
NGFS	MTA	205649	22260	10001724-0009	10000	515010 - Health Service-City Match	71,802	72,018	216	76,088	76,317	229
NGFS	MTA	205649	22260	10001724-0009	10000	515710 - Dependent Coverage	444,650	445,518	868	471,326	472,247	921
NGFS	MTA	205649	22260	10001724-0009	10000	516010 - Dental Coverage	35,081	35,154	73	36,148	36,224	76
NGFS	MTA	207838	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	6,568,773	6,570,456	1,683	6,818,823	6,829,621	10,798
NGFS	MTA	207838	22260	10001724-0013	10000	513010 - Retire City Misc	1,190,607	1,190,914	307	977,198	978,752	1,554
NGFS	MTA	207838	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	544,084	544,189	105	559,538	560,209	671
NGFS	MTA	207838	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	127,388	127,413	25	130,992	131,149	157
NGFS	MTA	207838	22260	10001724-0013	10000	515010 - Health Service-City Match	202,023	202,444	421	214,121	214,568	447
NGFS	MTA	207838	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	54,407	54,417	10	55,989	56,055	66
NGFS	MTA	207838	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchProj	33,417	33,424	7	34,368	34,411	43
NGFS	MTA	207838	22260	10001724-0013	10000	515710 - Dependent Coverage	895,107	896,802	1,695	948,796	950,593	1,797
NGFS	MTA	207838	22260	10001724-0013	10000	516010 - Dental Coverage	74,517	74,660	143	76,782	76,930	148
NGFS	MTA	207838	22260	10001724-0013	10000	517010 - Unemployment Insurance	8,779	8,781	2	9,055	9,065	10
NGFS	MTA	207838	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	5,800	5,800	-	6,139	6,175	36
NGFS	MTA	207839	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	5,123,031	5,127,223	4,192	5,315,494	5,319,820	4,326
NGFS	MTA	207839	22260	10001724-0013	10000	513010 - Retire City Misc	927,838	928,600	762	760,757	761,379	622
NGFS	MTA	207839	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	468,730	468,990	260	480,531	480,799	268
NGFS	MTA	207839	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	109,997	110,059	62	112,774	112,836	62
NGFS	MTA	207839	22260	10001724-0013	10000	515010 - Health Service-City Match	164,624	164,931	307	174,488	174,814	326
NGFS	MTA	207839	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	46,981	47,007	26	48,199	48,227	28
NGFS	MTA	207839	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchProj	28,855	28,871	16	29,591	29,607	16

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207839	22260	10001724-0013	10000	515710 - Dependent Coverage	676,861	678,096	1,235	717,458	718,767	1,309
NGFS	MTA	207839	22260	10001724-0013	10000	516010 - Dental Coverage	57,234	57,338	104	58,974	59,082	108
NGFS	MTA	207839	22260	10001724-0013	10000	517010 - Unemployment Insurance	7,582	7,586	4	7,793	7,797	4
NGFS	MTA	207840	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	18,330,800	18,364,336	33,536	19,033,343	19,097,017	63,674
NGFS	MTA	207840	22260	10001724-0013	10000	513010 - Retire City Misc	3,318,794	3,324,890	6,096	2,724,005	2,733,074	9,069
NGFS	MTA	207840	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	1,246,435	1,248,515	2,080	1,289,798	1,293,290	3,492
NGFS	MTA	207840	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	292,122	292,618	496	302,276	303,194	918
NGFS	MTA	207840	22260	10001724-0013	10000	515010 - Health Service-City Match	521,600	522,826	1,226	552,821	554,121	1,300
NGFS	MTA	207840	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	124,757	124,965	208	129,188	129,593	405
NGFS	MTA	207840	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchProj	76,640	76,768	128	79,310	79,550	240
NGFS	MTA	207840	22260	10001724-0013	10000	515710 - Dependent Coverage	2,443,487	2,448,420	4,933	2,590,056	2,595,285	5,229
NGFS	MTA	207840	22260	10001724-0013	10000	516010 - Dental Coverage	201,420	201,838	418	207,546	207,977	431
NGFS	MTA	207840	22260	10001724-0013	10000	517010 - Unemployment Insurance	20,126	20,158	32	20,895	20,955	60
NGFS	MTA	207840	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	10,314	10,314	-	11,090	11,150	60
NGFS	MTA	207843	22260	10001724-0012	10000	501010 - Perm Salaries-Misc-Regular	5,604,645	5,619,673	15,028	5,835,491	5,979,263	143,772
NGFS	MTA	207843	22260	10001724-0012	10000	513010 - Retire City Misc	1,003,474	1,006,138	2,664	825,063	845,470	20,407
NGFS	MTA	207843	22260	10001724-0012	10000	514010 - Social Security (OASDI & HI)	414,252	414,252	-	428,456	435,821	7,365
NGFS	MTA	207843	22260	10001724-0012	10000	514020 - Social Sec-Medicare(HI Only)	97,243	97,459	216	100,569	102,662	2,093
NGFS	MTA	207843	22260	10001724-0012	10000	515010 - Health Service-City Match	92,367	92,880	513	97,884	98,428	544
NGFS	MTA	207843	22260	10001724-0012	10000	515020 - Retiree Health-Match-Prop B	41,537	41,631	94	42,983	43,874	891
NGFS	MTA	207843	22260	10001724-0012	10000	515030 - RetireeHlthCare-CityMatchProj	25,530	25,586	56	26,375	26,935	560
NGFS	MTA	207843	22260	10001724-0012	10000	515710 - Dependent Coverage	806,142	808,208	2,066	854,504	856,694	2,190
NGFS	MTA	207843	22260	10001724-0012	10000	516010 - Dental Coverage	61,170	61,346	176	63,018	63,199	181
NGFS	MTA	207843	22260	10001724-0012	10000	517010 - Unemployment Insurance	6,684	6,700	16	6,933	7,068	135
NGFS	MTA	207843	22260	10001724-0012	10000	519120 - Long Term Disability Insurance	19,809	19,867	58	20,643	21,218	575
NGFS	MTA	207845	22260	10001724-0012	10000	501010 - Perm Salaries-Misc-Regular	4,470,458	4,470,458	-	4,658,833	4,747,477	88,644
NGFS	MTA	207845	22260	10001724-0012	10000	513010 - Retire City Misc	802,803	802,803	-	661,356	674,016	12,660
NGFS	MTA	207845	22260	10001724-0012	10000	514010 - Social Security (OASDI & HI)	357,162	357,162	-	368,780	373,905	5,125
NGFS	MTA	207845	22260	10001724-0012	10000	514020 - Social Sec-Medicare(HI Only)	83,717	83,717	-	86,431	87,723	1,292
NGFS	MTA	207845	22260	10001724-0012	10000	515010 - Health Service-City Match	76,469	76,924	455	81,036	81,518	482
NGFS	MTA	207845	22260	10001724-0012	10000	515020 - Retiree Health-Match-Prop B	35,759	35,759	-	36,940	37,488	548
NGFS	MTA	207845	22260	10001724-0012	10000	515030 - RetireeHlthCare-CityMatchProj	21,976	21,976	-	22,668	23,015	347
NGFS	MTA	207845	22260	10001724-0012	10000	515710 - Dependent Coverage	656,270	658,099	1,829	695,641	697,580	1,939
NGFS	MTA	207845	22260	10001724-0012	10000	516010 - Dental Coverage	49,864	50,019	155	51,371	51,531	160
NGFS	MTA	207845	22260	10001724-0012	10000	517010 - Unemployment Insurance	5,757	5,757	-	5,960	6,041	81
NGFS	MTA	207845	22260	10001724-0012	10000	519120 - Long Term Disability Insurance	14,635	14,635	-	15,279	15,633	354
NGFS	MTA	207862	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	4,562,078	4,571,974	9,896	7,061,076	7,127,461	66,385
NGFS	MTA	207862	22260	10001724-0009	10000	513010 - Retire City Misc	819,767	821,521	1,754	1,002,166	1,011,471	9,305
NGFS	MTA	207862	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	270,442	270,682	240	424,425	427,105	2,680
NGFS	MTA	207862	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	66,499	66,643	144	102,741	103,707	966
NGFS	MTA	207862	22260	10001724-0009	10000	515010 - Health Service-City Match	109,104	109,368	264	165,810	166,090	280

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207862	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	28,414	28,476	62	43,898	44,312	414
NGFS	MTA	207862	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProj	17,453	17,489	36	26,949	27,202	253
NGFS	MTA	207862	22260	10001724-0009	10000	515710 - Dependent Coverage	526,090	527,149	1,059	872,974	874,096	1,122
NGFS	MTA	207862	22260	10001724-0009	10000	516010 - Dental Coverage	42,744	42,834	90	68,169	68,261	92
NGFS	MTA	207862	22260	10001724-0009	10000	517010 - Unemployment Insurance	4,586	4,596	10	7,091	7,156	65
NGFS	MTA	207862	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	7,071	7,105	34	11,617	11,817	200
NGFS	MTA	207863	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	1,367,601	1,375,115	7,514	1,418,759	1,432,978	14,219
NGFS	MTA	207863	22260	10001724-0009	10000	513010 - Retire City Misc	247,156	248,488	1,332	202,420	204,398	1,978
NGFS	MTA	207863	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	25,745	25,853	108	26,482	26,689	207
NGFS	MTA	207863	22260	10001724-0009	10000	515010 - Health Service-City Match	20,787	20,869	82	22,028	22,116	88
NGFS	MTA	207863	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	11,002	11,049	47	11,313	11,401	88
NGFS	MTA	207863	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProj	6,752	6,780	28	6,947	7,000	53
NGFS	MTA	207863	22260	10001724-0009	10000	515710 - Dependent Coverage	168,303	168,634	331	178,400	178,751	351
NGFS	MTA	207863	22260	10001724-0009	10000	516010 - Dental Coverage	12,879	12,907	28	13,268	13,297	29
NGFS	MTA	207863	22260	10001724-0009	10000	517010 - Unemployment Insurance	1,773	1,781	8	1,823	1,837	14
NGFS	MTA	207863	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	3,900	3,929	29	4,052	4,107	55
NGFS	MTA	207866	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	805,151	805,151	-	843,112	861,232	18,120
NGFS	MTA	207866	22260	10001724-0014	10000	513010 - Retire City Misc	147,594	147,594	-	121,958	124,566	2,608
NGFS	MTA	207866	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	103,533	103,533	-	105,889	107,017	1,128
NGFS	MTA	207866	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	24,216	24,216	-	24,763	25,027	264
NGFS	MTA	207866	22260	10001724-0014	10000	515010 - Health Service-City Match	15,144	15,290	146	16,049	16,203	154
NGFS	MTA	207866	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	10,344	10,344	-	10,584	10,696	112
NGFS	MTA	207866	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProj	6,355	6,355	-	6,494	6,566	72
NGFS	MTA	207866	22260	10001724-0014	10000	515710 - Dependent Coverage	131,677	132,261	584	139,576	140,195	619
NGFS	MTA	207866	22260	10001724-0014	10000	516010 - Dental Coverage	9,969	10,019	50	10,271	10,322	51
NGFS	MTA	207866	22260	10001724-0014	10000	517010 - Unemployment Insurance	1,667	1,667	-	1,708	1,724	16
NGFS	MTA	207866	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	2,716	2,716	-	2,850	2,922	72
NGFS	MTA	207868	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	13,633,384	13,656,827	23,443	14,145,073	14,419,519	274,446
NGFS	MTA	207868	22260	10001724-0014	10000	513010 - Retire City Misc	2,459,485	2,463,684	4,199	2,013,253	2,052,329	39,076
NGFS	MTA	207868	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	1,041,580	1,042,105	525	1,073,186	1,088,478	15,292
NGFS	MTA	207868	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	244,062	244,403	341	251,424	255,419	3,995
NGFS	MTA	207868	22260	10001724-0014	10000	515010 - Health Service-City Match	255,684	256,542	858	270,979	271,888	909
NGFS	MTA	207868	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	104,260	104,404	144	107,457	109,153	1,696
NGFS	MTA	207868	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProj	64,064	64,155	91	65,943	67,017	1,074
NGFS	MTA	207868	22260	10001724-0014	10000	515710 - Dependent Coverage	1,870,948	1,874,397	3,449	1,983,186	1,986,843	3,657
NGFS	MTA	207868	22260	10001724-0014	10000	516010 - Dental Coverage	144,205	144,498	293	148,559	148,860	301
NGFS	MTA	207868	22260	10001724-0014	10000	517010 - Unemployment Insurance	16,786	16,812	26	17,340	17,597	257
NGFS	MTA	207868	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	50,829	50,887	58	52,740	53,804	1,064
NGFS	MTA	207869	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	4,375,792	4,406,868	31,076	4,555,608	4,615,547	59,939
NGFS	MTA	207869	22260	10001724-0014	10000	513010 - Retire City Misc	787,411	793,041	5,630	648,813	657,371	8,558
NGFS	MTA	207869	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	323,571	325,041	1,470	334,668	337,691	3,023

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207869	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	75,832	76,290	458	78,423	79,291	868
NGFS	MTA	207869	22260	10001724-0014	10000	515010 - Health Service-City Match	96,907	97,280	373	102,706	103,101	395
NGFS	MTA	207869	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	32,398	32,585	187	33,519	33,880	361
NGFS	MTA	207869	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProj	19,888	20,014	126	20,578	20,815	237
NGFS	MTA	207869	22260	10001724-0014	10000	515710 - Dependent Coverage	621,327	622,826	1,499	658,599	660,188	1,589
NGFS	MTA	207869	22260	10001724-0014	10000	516010 - Dental Coverage	48,593	48,720	127	50,065	50,196	131
NGFS	MTA	207869	22260	10001724-0014	10000	517010 - Unemployment Insurance	5,225	5,261	36	5,407	5,468	61
NGFS	MTA	207869	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	9,700	9,729	29	10,166	10,302	136
NGFS	MTA	207870	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	102,177	102,177	-	105,786	108,051	2,265
NGFS	MTA	207870	22260	10001724-0014	10000	513010 - Retire City Misc	18,602	18,602	-	15,224	15,550	326
NGFS	MTA	207870	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	21,707	21,707	-	21,931	22,072	141
NGFS	MTA	207870	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	5,077	5,077	-	5,129	5,162	33
NGFS	MTA	207870	22260	10001724-0014	10000	515010 - Health Service-City Match	1,822	1,826	4	1,931	1,935	4
NGFS	MTA	207870	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	2,170	2,170	-	2,193	2,207	14
NGFS	MTA	207870	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProj	1,332	1,332	-	1,345	1,354	9
NGFS	MTA	207870	22260	10001724-0014	10000	515710 - Dependent Coverage	15,239	15,255	16	16,153	16,170	17
NGFS	MTA	207870	22260	10001724-0014	10000	516010 - Dental Coverage	1,163	1,164	1	1,198	1,199	1
NGFS	MTA	207870	22260	10001724-0014	10000	517010 - Unemployment Insurance	350	350	-	354	356	2
NGFS	MTA	207870	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	398	398	-	412	421	9
NGFS	MTA	207873	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	447,676	447,676	-	462,112	471,172	9,060
NGFS	MTA	207873	22260	10001724-0014	10000	513010 - Retire City Misc	81,471	81,471	-	66,482	67,786	1,304
NGFS	MTA	207873	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	31,416	31,416	-	32,312	32,876	564
NGFS	MTA	207873	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	7,348	7,348	-	7,555	7,687	132
NGFS	MTA	207873	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	3,138	3,138	-	3,230	3,286	56
NGFS	MTA	207873	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProj	1,930	1,930	-	1,982	2,018	36
NGFS	MTA	207873	22260	10001724-0014	10000	515710 - Dependent Coverage	65,472	65,473	1	69,400	69,401	1
NGFS	MTA	207873	22260	10001724-0014	10000	517010 - Unemployment Insurance	505	505	-	521	529	8
NGFS	MTA	207873	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	1,745	1,745	-	1,801	1,837	36
NGFS	MTA	207877	22260	10001724-0010	10000	501010 - Perm Salaries-Misc-Regular	2,477,582	2,477,582	-	2,569,927	2,590,312	20,385
NGFS	MTA	207877	22260	10001724-0010	10000	513010 - Retire City Misc	451,068	451,068	-	369,837	372,771	2,934
NGFS	MTA	207877	22260	10001724-0010	10000	514010 - Social Security (OASDI & HI)	258,969	258,969	-	264,704	265,973	1,269
NGFS	MTA	207877	22260	10001724-0010	10000	514020 - Social Sec-Medicare(HI Only)	60,566	60,566	-	61,907	62,204	297
NGFS	MTA	207877	22260	10001724-0010	10000	515010 - Health Service-City Match	47,237	47,392	155	50,058	50,222	164
NGFS	MTA	207877	22260	10001724-0010	10000	515020 - Retiree Health-Match-Prop B	25,873	25,873	-	26,448	26,574	126
NGFS	MTA	207877	22260	10001724-0010	10000	515030 - RetireeHlthCare-CityMatchProj	15,898	15,898	-	16,238	16,319	81
NGFS	MTA	207877	22260	10001724-0010	10000	515710 - Dependent Coverage	346,826	347,447	621	367,633	368,292	659
NGFS	MTA	207877	22260	10001724-0010	10000	516010 - Dental Coverage	26,816	26,869	53	27,629	27,683	54
NGFS	MTA	207877	22260	10001724-0010	10000	517010 - Unemployment Insurance	4,169	4,169	-	4,269	4,287	18
NGFS	MTA	207877	22260	10001724-0010	10000	519120 - Long Term Disability Insurance	4,421	4,421	-	4,611	4,692	81
NGFS	MTA	207878	22260	10001724-0010	10000	501010 - Perm Salaries-Misc-Regular	1,147,369	1,147,369	-	1,191,250	1,216,165	24,915
NGFS	MTA	207878	22260	10001724-0010	10000	513010 - Retire City Misc	208,888	208,888	-	171,431	175,017	3,586

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	207878	22260	10001724-0010	10000	514010 - Social Security (OASDI & HI)	71,133	71,133	-	73,857	75,408	1,551
NGFS	MTA	207878	22260	10001724-0010	10000	514020 - Social Sec-Medicare(HI Only)	16,638	16,638	-	17,270	17,633	363
NGFS	MTA	207878	22260	10001724-0010	10000	515010 - Health Service-City Match	19,175	19,260	85	20,321	20,411	90
NGFS	MTA	207878	22260	10001724-0010	10000	515020 - Retiree Health-Match-Prop B	7,104	7,104	-	7,382	7,536	154
NGFS	MTA	207878	22260	10001724-0010	10000	515030 - RetireeHlthCare-CityMatchProj	4,369	4,369	-	4,528	4,627	99
NGFS	MTA	207878	22260	10001724-0010	10000	515710 - Dependent Coverage	172,054	172,396	342	182,376	182,739	363
NGFS	MTA	207878	22260	10001724-0010	10000	516010 - Dental Coverage	13,036	13,065	29	13,429	13,459	30
NGFS	MTA	207878	22260	10001724-0010	10000	517010 - Unemployment Insurance	1,143	1,143	-	1,191	1,213	22
NGFS	MTA	207878	22260	10001724-0010	10000	519120 - Long Term Disability Insurance	4,471	4,471	-	4,641	4,740	99
NGFS	MTA	210672	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	5,343,309	5,343,309	-	5,544,612	5,651,748	107,136
NGFS	MTA	210672	22260	10001724-0014	10000	513010 - Retire City Misc	962,409	962,409	-	787,197	802,453	15,256
NGFS	MTA	210672	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	356,069	356,069	-	368,567	375,227	6,660
NGFS	MTA	210672	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	83,287	83,287	-	86,181	87,741	1,560
NGFS	MTA	210672	22260	10001724-0014	10000	515010 - Health Service-City Match	81,667	82,027	360	86,546	86,927	381
NGFS	MTA	210672	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	35,577	35,577	-	36,833	37,497	664
NGFS	MTA	210672	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProj	21,866	21,866	-	22,601	23,021	420
NGFS	MTA	210672	22260	10001724-0014	10000	515710 - Dependent Coverage	731,926	733,372	1,446	775,837	777,369	1,532
NGFS	MTA	210672	22260	10001724-0014	10000	516010 - Dental Coverage	55,461	55,583	122	57,135	57,261	126
NGFS	MTA	210672	22260	10001724-0014	10000	517010 - Unemployment Insurance	5,723	5,723	-	5,942	6,042	100
NGFS	MTA	210672	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	20,822	20,822	-	21,604	22,036	432
NGFS	MTA	210673	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	822,409	822,409	-	848,816	860,141	11,325
NGFS	MTA	210673	22260	10001724-0014	10000	513010 - Retire City Misc	149,727	149,727	-	122,152	123,782	1,630
NGFS	MTA	210673	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	50,987	50,987	-	52,627	53,332	705
NGFS	MTA	210673	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	11,926	11,926	-	12,306	12,471	165
NGFS	MTA	210673	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	5,094	5,094	-	5,259	5,329	70
NGFS	MTA	210673	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProj	3,130	3,130	-	3,227	3,272	45
NGFS	MTA	210673	22260	10001724-0014	10000	517010 - Unemployment Insurance	820	820	-	848	858	10
NGFS	MTA	210673	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	3,206	3,206	-	3,308	3,353	45
NGFS	MTA	208650	22260	10001719-0023	10000	520190 - Department Overhead	153,173,670	154,103,064	929,394	159,131,458	160,366,475	1,235,017
NGFS	MTA	208655	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1	47,577	47,576	-	111,924	111,924
NGFS	MTA	208655	22265	10001719-0023	10000	513010 - Retire City Misc	(14,738)	(6,905)	7,833	(15,940)	(955)	14,985
NGFS	MTA	208655	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	(16,995)	(14,692)	2,303	(17,688)	(13,275)	4,413
NGFS	MTA	208655	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	8	701	693	(19)	1,606	1,625
NGFS	MTA	208655	22265	10001719-0023	10000	515010 - Health Service-City Match	172,511	177,755	5,244	170,077	175,813	5,736
NGFS	MTA	208655	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	5	298	293	8	701	693
NGFS	MTA	208655	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	7	183	176	7	432	425
NGFS	MTA	208655	22265	10001719-0023	10000	515710 - Dependent Coverage	(42,192)	(21,112)	21,080	(96,245)	(73,183)	23,062
NGFS	MTA	208655	22265	10001719-0023	10000	516010 - Dental Coverage	3,234	5,020	1,786	(902)	998	1,900
NGFS	MTA	208655	22265	10001719-0023	10000	517010 - Unemployment Insurance	(20)	28	48	6	115	109
NGFS	MTA	208655	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(5,099)	(4,926)	173	(5,283)	(4,864)	419
NGFS	MTA	208656	22870	10001719-0001	10000	492001 - CTI Fr 1G-General Fund	108,510,000	108,530,000	20,000	116,640,000	116,760,000	120,000

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	208656	22870	10001719-0001	10000	591340 - OTO To 5M-MTA Transit Fund	189,381,312	188,904,691	(476,621)	161,278,094	160,598,854	(679,240)
NGFS	MTA	208656	22870	10001723-0001	10000	520190 - Department Overhead	34,295,000	34,499,873	204,873	35,635,089	35,899,919	264,830
NGFS	MTA	208656	22870	10001723-0001	10000	581210 - DT Technology Infrastructure	1,537,879	1,569,070	31,191	1,674,407	1,723,597	49,190
NGFS	MTA	208657	22260	10001719-0001	10000	492001 - CTI Fr 1G-General Fund	305,910,000	305,980,000	70,000	328,600,000	328,930,000	330,000
NGFS	MTA	208657	22260	10001719-0001	10000	493001 - OTI Fr 1G-General Fund	64,150,000	64,140,000	(10,000)	66,040,000	66,040,000	-
NGFS	MTA	208657	22260	10001719-0001	10000	493032 - OTI Fr 5N-MTA SM&Sustainat	189,381,312	188,904,691	(476,621)	161,278,094	160,598,854	(679,240)
NGFS	MTA	208657	22260	10001719-0023	10000	519990 - Other Fringe Benefits	8,560,319	5,381,277	(3,179,042)	11,698,746	2,089,252	(9,609,494)
NGFS	MTA	208657	22260	10001719-0023	10000	579990 - Allocated Chrgs-Spec Sources	(172,532,319)	(172,545,045)	(12,726)	(184,505,630)	(184,543,505)	(37,875)
NGFS	MTA	208657	22260	10001719-0024	10000	495025 - ITI Fr 5M-MTA Transit Funds	7,851,000	7,847,729	(3,271)	10,226,000	10,221,967	(4,033)
NGFS	MTA	208657	22265	10001719-0023	10000	520100 - Overhead Recovery	(187,481,396)	(188,602,937)	(1,121,541)	(194,804,422)	(196,266,294)	(1,461,872)
NGFS	MTA	208657	22265	10001719-0023	10000	581073 - Sr-DPW-General Administratio	39,520	44,087	4,567	41,063	45,630	4,567
NGFS	MTA	208657	22265	10001719-0023	10000	581130 - GF-Con-Internal Audits	566,551	565,606	(945)	597,987	597,058	(929)
NGFS	MTA	208657	22265	10001719-0023	10000	581210 - DT Technology Infrastructure	12,437,743	12,690,003	252,260	13,541,930	13,939,753	397,823
NGFS	MTA	208657	22265	10001719-0023	10000	581245 - GF-CON-Information System C	3,640,788	3,592,472	(48,316)	3,666,530	3,615,353	(51,177)
NGFS	MTA	208657	22265	10001719-0023	10000	581360 - DT Telecommunications Servic	1,451,452	1,451,452	-	1,451,452	1,467,047	15,595
NGFS	MTA	208657	22265	10001719-0023	10000	581450 - GF-HR-Mgmt Training	150,000	100,000	(50,000)	150,000	100,000	(50,000)
NGFS	MTA	208657	22265	10001719-0023	10000	581870 - GF-City Hall Fellows Program	222,000	230,000	8,000	250,000	230,000	(20,000)
NGFS	MTA	208657	22481	10036279-0001	21331	493009 - OTI Fr 2S/GSF-General Svcs f	7,851,000	7,847,729	(3,271)	10,226,000	10,221,967	(4,033)
NGFS	MTA	208657	22481	10036279-0001	21331	595250 - ITO To 5M-MTA Transit Funds	7,851,000	7,847,729	(3,271)	10,226,000	10,221,967	(4,033)
NGFS	MTA	175645	22265	10001719-0023	10000	515010 - Health Service-City Match	57,082	57,125	43	66,585	66,631	46
NGFS	MTA	175645	22265	10001719-0023	10000	515710 - Dependent Coverage	139,895	140,069	174	164,162	164,346	184
NGFS	MTA	175645	22265	10001719-0023	10000	516010 - Dental Coverage	12,828	12,842	14	14,610	14,625	15
NGFS	MTA	207773	22265	10001719-0023	10000	515010 - Health Service-City Match	11,088	11,247	159	11,753	11,921	168
NGFS	MTA	207773	22265	10001719-0023	10000	515710 - Dependent Coverage	8,124	8,763	639	8,612	9,289	677
NGFS	MTA	207773	22265	10001719-0023	10000	516010 - Dental Coverage	1,085	1,139	54	1,118	1,174	56
NGFS	MTA	207774	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	2,344,771	2,352,135	7,364	2,613,004	2,622,680	9,676
NGFS	MTA	207774	22265	10001719-0023	10000	513010 - Retire City Misc	419,787	421,092	1,305	368,218	369,563	1,345
NGFS	MTA	207774	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	138,338	138,568	230	152,330	152,330	-
NGFS	MTA	207774	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	34,031	34,138	107	37,916	38,057	141
NGFS	MTA	207774	22265	10001719-0023	10000	515010 - Health Service-City Match	76,780	76,807	27	88,438	88,467	29
NGFS	MTA	207774	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	14,540	14,586	46	16,199	16,259	60
NGFS	MTA	207774	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	8,930	8,958	28	9,955	9,992	37
NGFS	MTA	207774	22265	10001719-0023	10000	515710 - Dependent Coverage	202,416	202,527	111	233,135	233,254	119
NGFS	MTA	207774	22265	10001719-0023	10000	516010 - Dental Coverage	18,364	18,373	9	20,548	20,558	10
NGFS	MTA	207774	22265	10001719-0023	10000	517010 - Unemployment Insurance	2,347	2,355	8	2,615	2,625	10
NGFS	MTA	207774	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	6,312	6,338	26	7,202	7,236	34
NGFS	MTA	207775	22265	10001719-0023	10000	515010 - Health Service-City Match	32,672	32,673	1	34,633	34,635	2
NGFS	MTA	207775	22265	10001719-0023	10000	515710 - Dependent Coverage	76,296	76,300	4	80,871	80,876	5
NGFS	MTA	175656	22870	10001728-0001	10000	515010 - Health Service-City Match	85,023	85,189	166	96,360	96,536	176
NGFS	MTA	175656	22870	10001728-0001	10000	515710 - Dependent Coverage	234,666	235,335	669	265,275	265,984	709
NGFS	MTA	175656	22870	10001728-0001	10000	516010 - Dental Coverage	21,205	21,262	57	23,287	23,345	58

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	MTA	175656	22870	10001728-0001	10000	581130 - GF-Con-Internal Audits	20,822	20,787	(35)	21,977	21,943	(34)
NGFS	MTA	175656	22870	10001728-0001	10000	581210 - DT Technology Infrastructure	26,887	17,590	(9,297)	43,275	19,323	(23,952)
NGFS	MTA	175656	22870	10001728-0001	10000	581360 - DT Telecommunications Serv	3,663	3,663	-	3,663	3,703	40
NGFS	MTA	175657	22260	10001727-0023	10000	515010 - Health Service-City Match	40,705	40,784	79	45,257	45,341	84
NGFS	MTA	175657	22260	10001727-0023	10000	515710 - Dependent Coverage	94,493	94,812	319	106,012	106,350	338
NGFS	MTA	175657	22260	10001727-0023	10000	516010 - Dental Coverage	8,763	8,790	27	9,537	9,565	28
NGFS	MTA	210686	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	355,505	364,880	9,375	586,965	596,641	9,676
NGFS	MTA	210686	22265	10001719-0023	10000	513010 - Retire City Misc	59,391	61,052	1,661	78,962	80,307	1,345
NGFS	MTA	210686	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	5,154	5,290	136	8,510	8,651	141
NGFS	MTA	210686	22265	10001719-0023	10000	515010 - Health Service-City Match	10,545	10,943	398	16,707	17,052	345
NGFS	MTA	210686	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	2,202	2,260	58	3,635	3,695	60
NGFS	MTA	210686	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProj	1,352	1,388	36	2,233	2,270	37
NGFS	MTA	210686	22265	10001719-0023	10000	515710 - Dependent Coverage	(12,246)	(10,648)	1,598	9,244	10,628	1,384
NGFS	MTA	210686	22265	10001719-0023	10000	516010 - Dental Coverage	(414)	(280)	134	1,406	1,520	114
NGFS	MTA	210686	22265	10001719-0023	10000	517010 - Unemployment Insurance	356	366	10	588	598	10
NGFS	MTA	210686	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(353)	(320)	33	494	528	34
NGFS	PRT	232116	23680	10026769-0001	10000	597095 - General Reserve	4,377,274	4,050,357	(326,917)	3,316,174	2,995,197	(320,977)
NGFS	PRT	210647	23680	10026768-0001	10000	501000 - Perm Salaries-Misc-Budget	(2,611)	-	2,611	(2,611)	-	2,611
NGFS	PRT	210647	23680	10026768-0001	10000	513000 - Retirement - Budget	274,084	-	(274,084)	274,084	-	(274,084)
NGFS	PRT	210647	23680	10026770-0001	10000	515010 - Health Service-City Match	(7,790)	(7,637)	153	(7,283)	(7,121)	162
NGFS	PRT	210647	23680	10026770-0001	10000	515710 - Dependent Coverage	(35,345)	(34,728)	617	(34,766)	(34,112)	654
NGFS	PRT	210647	23680	10026770-0001	10000	516010 - Dental Coverage	(2,957)	(2,905)	52	(2,811)	(2,757)	54
NGFS	PRT	210651	23680	10026768-0001	10000	515010 - Health Service-City Match	8,903	8,779	(124)	-	-	-
NGFS	PRT	210651	23680	10026768-0001	10000	515010 - Health Service-City Match	32,478	32,478	-	44,067	43,932	(135)
NGFS	PRT	210651	23680	10026768-0001	10000	515710 - Dependent Coverage	35,803	35,304	(499)	-	-	-
NGFS	PRT	210651	23680	10026768-0001	10000	515710 - Dependent Coverage	98,415	98,415	-	143,082	142,542	(540)
NGFS	PRT	210651	23680	10026768-0001	10000	516010 - Dental Coverage	3,038	2,995	(43)	-	-	-
NGFS	PRT	210651	23680	10026768-0001	10000	516010 - Dental Coverage	8,887	8,887	-	12,352	12,307	(45)
NGFS	PRT	109743	23680	10026771-0001	10000	515010 - Health Service-City Match	3,250	3,205	(45)	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	515010 - Health Service-City Match	32,745	32,932	187	38,229	38,377	148
NGFS	PRT	109743	23680	10026771-0001	10000	515710 - Dependent Coverage	13,070	12,887	(183)	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	515710 - Dependent Coverage	74,683	75,434	751	93,316	93,913	597
NGFS	PRT	109743	23680	10026771-0001	10000	516010 - Dental Coverage	1,109	1,093	(16)	-	-	-
NGFS	PRT	109743	23680	10026771-0001	10000	516010 - Dental Coverage	7,043	7,107	64	8,424	8,473	49
NGFS	PRT	109747	23680	10026771-0001	10000	515010 - Health Service-City Match	4,324	4,264	(60)	-	-	-
NGFS	PRT	109747	23680	10026771-0001	10000	515010 - Health Service-City Match	43,468	43,477	9	50,760	50,704	(56)
NGFS	PRT	109747	23680	10026771-0001	10000	515710 - Dependent Coverage	17,390	17,148	(242)	-	-	-
NGFS	PRT	109747	23680	10026771-0001	10000	515710 - Dependent Coverage	91,920	91,954	34	116,259	116,034	(225)
NGFS	PRT	109747	23680	10026771-0001	10000	516010 - Dental Coverage	1,475	1,455	(20)	-	-	-
NGFS	PRT	109747	23680	10026771-0001	10000	516010 - Dental Coverage	8,686	8,689	3	10,500	10,482	(18)
NGFS	PRT	109748	23680	10026771-0001	10000	515010 - Health Service-City Match	10,427	10,510	83	11,052	11,140	88

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PRT	109748	23680	10026771-0001	10000	515710 - Dependent Coverage	23,874	24,207	333	25,307	25,660	353
NGFS	PRT	109748	23680	10026771-0001	10000	516010 - Dental Coverage	2,271	2,299	28	2,340	2,369	29
NGFS	PRT	167644	24530	10024236-0003	17321	436760 - Maritime Related	5,390,897	5,390,650	(247)	5,557,242	5,556,972	(270)
NGFS	PRT	167644	24530	10024236-0003	17321	501010 - Perm Salaries-Misc-Regular	0	118,747	118,747	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	501010 - Perm Salaries-Misc-Regular	1,102,070	1,102,070	-	1,137,468	1,258,727	121,259
NGFS	PRT	167644	24530	10024236-0003	17321	513000 - Retirement - Budget	168,958	-	(168,958)	168,958	-	(168,958)
NGFS	PRT	167644	24530	10024236-0003	17321	513010 - Retire City Misc	0	21,619	21,619	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	513010 - Retire City Misc	199,889	199,889	-	162,911	180,361	17,450
NGFS	PRT	167644	24530	10024236-0003	17321	514010 - Social Security (OASDI & HI)	0	7,362	7,362	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	514010 - Social Security (OASDI & HI)	67,867	67,867	-	70,020	77,538	7,518
NGFS	PRT	167644	24530	10024236-0003	17321	514020 - Social Sec-Medicare(HI Only)	0	1,722	1,722	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	514020 - Social Sec-Medicare(HI Only)	15,981	15,981	-	16,494	18,252	1,758
NGFS	PRT	167644	24530	10024236-0003	17321	515010 - Health Service-City Match	0	3,262	3,262	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	515010 - Health Service-City Match	57,337	57,337	-	60,779	64,309	3,530
NGFS	PRT	167644	24530	10024236-0003	17321	515020 - Retiree Health-Match-Prop B	0	736	736	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	515020 - Retiree Health-Match-Prop B	6,831	6,831	-	7,050	7,801	751
NGFS	PRT	167644	24530	10024236-0003	17321	515030 - RetireeHlthCare-CityMatchProj	0	452	452	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	515030 - RetireeHlthCare-CityMatchProj	4,196	4,196	-	4,330	4,791	461
NGFS	PRT	167644	24530	10024236-0003	17321	515710 - Dependent Coverage	0	13,116	13,116	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	515710 - Dependent Coverage	121,564	121,564	-	128,853	143,050	14,197
NGFS	PRT	167644	24530	10024236-0003	17321	516010 - Dental Coverage	0	1,113	1,113	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	516010 - Dental Coverage	11,500	11,500	-	11,847	13,017	1,170
NGFS	PRT	167644	24530	10024236-0003	17321	517010 - Unemployment Insurance	0	119	119	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	517010 - Unemployment Insurance	1,103	1,103	-	1,141	1,262	121
NGFS	PRT	167644	24530	10024236-0003	17321	519120 - Long Term Disability Insurance	0	463	463	-	-	-
NGFS	PRT	167644	24530	10024236-0003	17321	519120 - Long Term Disability Insurance	3,286	3,286	-	3,397	3,870	473
NGFS	PRT	109751	23680	10026768-0001	10000	515010 - Health Service-City Match	909	896	(13)	-	-	-
NGFS	PRT	109751	23680	10026768-0001	10000	515010 - Health Service-City Match	20,516	20,516	-	22,732	22,718	(14)
NGFS	PRT	109751	23680	10026768-0001	10000	515710 - Dependent Coverage	3,654	3,603	(51)	-	-	-
NGFS	PRT	109751	23680	10026768-0001	10000	515710 - Dependent Coverage	40,300	40,300	-	46,672	46,617	(55)
NGFS	PRT	109751	23680	10026768-0001	10000	516010 - Dental Coverage	310	306	(4)	-	-	-
NGFS	PRT	109751	23680	10026768-0001	10000	516010 - Dental Coverage	3,856	3,856	-	4,298	4,294	(4)
NGFS	PRT	109752	23680	10026768-0001	10000	501010 - Perm Salaries-Misc-Regular	1,222,996	1,250,464	27,468	1,361,835	1,390,189	28,354
NGFS	PRT	109752	23680	10026768-0001	10000	513010 - Retire City Misc	218,706	223,604	4,898	191,900	195,873	3,973
NGFS	PRT	109752	23680	10026768-0001	10000	514010 - Social Security (OASDI & HI)	70,308	71,938	1,630	78,684	80,289	1,605
NGFS	PRT	109752	23680	10026768-0001	10000	514020 - Social Sec-Medicare(HI Only)	17,790	18,190	400	19,805	20,215	410
NGFS	PRT	109752	23680	10026768-0001	10000	515010 - Health Service-City Match	2,697	2,659	(38)	-	-	-
NGFS	PRT	109752	23680	10026768-0001	10000	515010 - Health Service-City Match	42,672	42,680	8	48,150	48,118	(32)
NGFS	PRT	109752	23680	10026768-0001	10000	515020 - Retiree Health-Match-Prop B	7,601	7,773	172	8,462	8,636	174
NGFS	PRT	109752	23680	10026768-0001	10000	515030 - RetireeHlthCare-CityMatchProj	4,668	4,772	104	5,194	5,302	108
NGFS	PRT	109752	23680	10026768-0001	10000	515710 - Dependent Coverage	10,844	10,693	(151)	-	-	-

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PRT	109752	23680	10026768-0001	10000	515710 - Dependent Coverage	90,575	90,608	33	107,747	107,618	(129)
NGFS	PRT	109752	23680	10026768-0001	10000	516010 - Dental Coverage	920	907	(13)	-	-	-
NGFS	PRT	109752	23680	10026768-0001	10000	516010 - Dental Coverage	8,653	8,656	3	9,882	9,871	(11)
NGFS	PRT	109752	23680	10026768-0001	10000	517010 - Unemployment Insurance	1,225	1,255	30	1,366	1,393	27
NGFS	PRT	109752	23680	10026768-0001	10000	519120 - Long Term Disability Insurance	3,242	3,350	108	3,735	3,846	111
NGFS	PRT	109752	23680	10026768-0001	10000	581870 - GF-City Hall Fellows Program	0	115,000	115,000	-	-	-
NGFS	PRT	109753	23680	10026768-0001	10000	501010 - Perm Salaries-Misc-Regular	1,463,368	1,483,078	19,710	1,631,983	1,652,326	20,343
NGFS	PRT	109753	23680	10026768-0001	10000	513010 - Retire City Misc	259,569	263,062	3,493	227,787	230,616	2,829
NGFS	PRT	109753	23680	10026768-0001	10000	514020 - Social Sec-Medicare(HI Only)	21,823	22,109	286	24,267	24,563	296
NGFS	PRT	109753	23680	10026768-0001	10000	515010 - Health Service-City Match	3,283	3,238	(45)	-	-	-
NGFS	PRT	109753	23680	10026768-0001	10000	515010 - Health Service-City Match	36,071	36,086	15	41,789	41,755	(34)
NGFS	PRT	109753	23680	10026768-0001	10000	515020 - Retiree Health-Match-Prop B	9,325	9,447	122	10,371	10,497	126
NGFS	PRT	109753	23680	10026768-0001	10000	515030 - RetireeHlthCare-CityMatchProj	5,726	5,801	75	6,365	6,442	77
NGFS	PRT	109753	23680	10026768-0001	10000	515710 - Dependent Coverage	13,203	13,019	(184)	-	-	-
NGFS	PRT	109753	23680	10026768-0001	10000	515710 - Dependent Coverage	99,854	99,914	60	120,143	120,007	(136)
NGFS	PRT	109753	23680	10026768-0001	10000	516010 - Dental Coverage	1,120	1,105	(15)	-	-	-
NGFS	PRT	109753	23680	10026768-0001	10000	516010 - Dental Coverage	8,970	8,975	5	10,420	10,408	(12)
NGFS	PRT	109753	23680	10026768-0001	10000	517010 - Unemployment Insurance	1,506	1,526	20	1,674	1,694	20
NGFS	PRT	109753	23680	10026768-0001	10000	519120 - Long Term Disability Insurance	4,372	4,441	69	4,988	5,059	71
NGFS	PRT	109753	23680	10026768-0001	10000	581210 - DT Technology Infrastructure	814,977	823,895	8,918	877,493	891,560	14,067
NGFS	PRT	109753	23680	10026768-0001	10000	581325 - DT Enterprise Tech Contracts	127,717	127,716	(1)	154,588	154,587	(1)
NGFS	PRT	109753	23680	10026768-0001	10000	581360 - DT Telecommunications Serv	322,818	322,818	-	322,818	323,829	1,011
NGFS	PRT	109754	23680	10026768-0001	10000	515010 - Health Service-City Match	3,272	3,226	(46)	-	-	-
NGFS	PRT	109754	23680	10026768-0001	10000	515010 - Health Service-City Match	(9,798)	(9,547)	251	(6,844)	(6,627)	217
NGFS	PRT	109754	23680	10026768-0001	10000	515710 - Dependent Coverage	13,157	12,973	(184)	-	-	-
NGFS	PRT	109754	23680	10026768-0001	10000	515710 - Dependent Coverage	(48,428)	(47,420)	1,008	(37,088)	(36,219)	869
NGFS	PRT	109754	23680	10026768-0001	10000	516010 - Dental Coverage	1,116	1,101	(15)	-	-	-
NGFS	PRT	109754	23680	10026768-0001	10000	516010 - Dental Coverage	(3,986)	(3,901)	85	(2,931)	(2,859)	72
NGFS	PRT	109755	23680	10026768-0001	10000	501010 - Perm Salaries-Misc-Regular	1,876,344	1,890,508	14,164	1,938,156	1,978,160	40,004
NGFS	PRT	109755	23680	10026768-0001	10000	513010 - Retire City Misc	338,887	341,465	2,578	276,109	281,871	5,762
NGFS	PRT	109755	23680	10026768-0001	10000	514010 - Social Security (OASDI & HI)	109,383	110,261	878	112,910	115,390	2,480
NGFS	PRT	109755	23680	10026768-0001	10000	514020 - Social Sec-Medicare(HI Only)	27,262	27,462	200	28,157	28,737	580
NGFS	PRT	109755	23680	10026768-0001	10000	515010 - Health Service-City Match	4,719	4,654	(65)	-	-	-
NGFS	PRT	109755	23680	10026768-0001	10000	515010 - Health Service-City Match	64,571	64,590	19	68,445	68,465	20
NGFS	PRT	109755	23680	10026768-0001	10000	515010 - Health Service-City Match	-	-	-	5,110	5,039	(71)
NGFS	PRT	109755	23680	10026768-0001	10000	515020 - Retiree Health-Match-Prop B	11,650	11,734	84	12,034	12,280	246
NGFS	PRT	109755	23680	10026768-0001	10000	515030 - RetireeHlthCare-CityMatchProj	7,149	7,203	54	7,387	7,541	154
NGFS	PRT	109755	23680	10026768-0001	10000	515710 - Dependent Coverage	18,979	18,714	(265)	-	-	-
NGFS	PRT	109755	23680	10026768-0001	10000	515710 - Dependent Coverage	161,927	162,002	75	171,644	171,723	79
NGFS	PRT	109755	23680	10026768-0001	10000	515710 - Dependent Coverage	-	-	-	20,548	20,262	(286)
NGFS	PRT	109755	23680	10026768-0001	10000	516010 - Dental Coverage	1,610	1,588	(22)	-	-	-

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PRT	109755	23680	10026768-0001	10000	516010 - Dental Coverage	14,780	14,787	7	15,227	15,233	6
NGFS	PRT	109755	23680	10026768-0001	10000	516010 - Dental Coverage	-	-	-	1,694	1,670	(24)
NGFS	PRT	109755	23680	10026768-0001	10000	517010 - Unemployment Insurance	1,880	1,896	16	1,943	1,981	38
NGFS	PRT	109755	23680	10026768-0001	10000	519120 - Long Term Disability Insurance	6,017	6,063	46	6,212	6,356	144
NGFS	PRT	109755	23680	10026768-0001	10000	581130 - GF-Con-Internal Audits	363,186	363,840	654	278,730	279,371	641
NGFS	PRT	109755	23680	10026768-0001	10000	581245 - GF-CON-Information System C	274,594	270,950	(3,644)	276,535	272,675	(3,860)
NGFS	PRT	109756	23680	10026768-0001	10000	501010 - Perm Salaries-Misc-Regular	96,029	286,816	190,787	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	501010 - Perm Salaries-Misc-Regular	1,361,274	1,361,274	-	1,503,348	1,698,180	194,832
NGFS	PRT	109756	23680	10026768-0001	10000	513010 - Retire City Misc	17,483	52,218	34,735	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	513010 - Retire City Misc	242,280	242,280	-	210,616	238,654	28,038
NGFS	PRT	109756	23680	10026768-0001	10000	514010 - Social Security (OASDI & HI)	5,954	17,783	11,829	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	514010 - Social Security (OASDI & HI)	76,991	76,991	-	85,411	97,491	12,080
NGFS	PRT	109756	23680	10026768-0001	10000	514020 - Social Sec-Medicare(HI Only)	1,392	4,158	2,766	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	514020 - Social Sec-Medicare(HI Only)	19,739	19,739	-	21,797	24,622	2,825
NGFS	PRT	109756	23680	10026768-0001	10000	515010 - Health Service-City Match	2,675	7,878	5,203	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	515010 - Health Service-City Match	38,712	38,715	3	43,931	49,567	5,636
NGFS	PRT	109756	23680	10026768-0001	10000	515020 - Retiree Health-Match-Prop B	595	1,777	1,182	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	515020 - Retiree Health-Match-Prop B	8,434	8,434	-	9,313	10,520	1,207
NGFS	PRT	109756	23680	10026768-0001	10000	515030 - RetireeHlthCare-CityMatchProj	365	1,091	726	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	515030 - RetireeHlthCare-CityMatchProj	5,178	5,178	-	5,720	6,461	741
NGFS	PRT	109756	23680	10026768-0001	10000	515710 - Dependent Coverage	10,757	31,680	20,923	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	515710 - Dependent Coverage	102,323	102,336	13	120,108	142,771	22,663
NGFS	PRT	109756	23680	10026768-0001	10000	516010 - Dental Coverage	913	2,688	1,775	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	516010 - Dental Coverage	9,321	9,323	2	10,563	12,432	1,869
NGFS	PRT	109756	23680	10026768-0001	10000	517010 - Unemployment Insurance	96	287	191	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	517010 - Unemployment Insurance	1,360	1,360	-	1,503	1,698	195
NGFS	PRT	109756	23680	10026768-0001	10000	519120 - Long Term Disability Insurance	375	1,119	744	-	-	-
NGFS	PRT	109756	23680	10026768-0001	10000	519120 - Long Term Disability Insurance	3,036	3,036	-	3,519	4,279	760
NGFS	PRT	125644	23680	10026768-0001	10000	515010 - Health Service-City Match	(244)	(240)	4	(258)	(255)	3
NGFS	PRT	125644	23680	10026768-0001	10000	515710 - Dependent Coverage	(980)	(967)	13	(1,039)	(1,025)	14
NGFS	PRT	125644	23680	10026768-0001	10000	516010 - Dental Coverage	(83)	(82)	1	(86)	(84)	2
NGFS	PRT	109759	23680	10026769-0001	10000	519010 - Fringe Adjustments-Budget	-	(653)	(653)	-	(640)	(640)
NGFS	PRT	109762	23680	10026769-0001	10000	515010 - Health Service-City Match	25,783	25,424	(359)	-	-	-
NGFS	PRT	109762	23680	10026769-0001	10000	515010 - Health Service-City Match	(16,160)	(15,398)	762	10,787	11,206	419
NGFS	PRT	109762	23680	10026769-0001	10000	515710 - Dependent Coverage	103,682	102,237	(1,445)	-	-	-
NGFS	PRT	109762	23680	10026769-0001	10000	515710 - Dependent Coverage	(114,418)	(111,352)	3,066	(9,027)	(7,342)	1,685
NGFS	PRT	109762	23680	10026769-0001	10000	516010 - Dental Coverage	8,797	8,674	(123)	-	-	-
NGFS	PRT	109762	23680	10026769-0001	10000	516010 - Dental Coverage	(9,104)	(8,844)	260	(120)	19	139
NGFS	PRT	109763	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	950,385	959,418	9,033	980,913	999,893	18,980
NGFS	PRT	109763	23680	10026769-0001	10000	513010 - Retire City Misc	172,303	173,942	1,639	140,412	143,133	2,721
NGFS	PRT	109763	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	58,868	59,342	474	60,736	61,726	990

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PRT	109763	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	13,779	13,914	135	14,221	14,499	278
NGFS	PRT	109763	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	5,885	5,942	57	6,077	6,198	121
NGFS	PRT	109763	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProj	3,613	3,648	35	3,733	3,804	71
NGFS	PRT	109763	23680	10026769-0001	10000	517010 - Unemployment Insurance	948	961	13	983	998	15
NGFS	PRT	109763	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	3,705	3,741	36	3,826	3,898	72
NGFS	PRT	109764	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	918,550	961,327	42,777	948,052	992,200	44,148
NGFS	PRT	109764	23680	10026769-0001	10000	513010 - Retire City Misc	166,529	170,375	3,846	135,707	137,994	2,287
NGFS	PRT	109764	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	56,950	59,438	2,488	58,782	61,324	2,542
NGFS	PRT	109764	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	13,321	13,937	616	13,749	14,385	636
NGFS	PRT	109764	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	5,691	5,956	265	5,876	6,149	273
NGFS	PRT	109764	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProj	3,494	3,655	161	3,608	3,776	168
NGFS	PRT	109764	23680	10026769-0001	10000	517010 - Unemployment Insurance	920	962	42	948	991	43
NGFS	PRT	109764	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	3,580	3,748	168	3,694	3,869	175
NGFS	PRT	109765	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	533,749	537,115	3,366	550,890	554,366	3,476
NGFS	PRT	109765	23680	10026769-0001	10000	513010 - Retire City Misc	96,447	97,061	614	78,528	79,028	500
NGFS	PRT	109765	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	33,008	33,218	210	34,045	34,259	214
NGFS	PRT	109765	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	7,739	7,789	50	7,987	8,037	50
NGFS	PRT	109765	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	3,307	3,327	20	3,413	3,433	20
NGFS	PRT	109765	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProj	2,030	2,044	14	2,096	2,110	14
NGFS	PRT	109765	23680	10026769-0001	10000	517010 - Unemployment Insurance	534	538	4	550	554	4
NGFS	PRT	109777	23680	10026769-0001	10000	515010 - Health Service-City Match	6,841	6,933	92	7,256	7,353	97
NGFS	PRT	109777	23680	10026769-0001	10000	515710 - Dependent Coverage	47,350	47,719	369	50,189	50,580	391
NGFS	PRT	109777	23680	10026769-0001	10000	516010 - Dental Coverage	3,675	3,707	32	3,788	3,820	32
NGFS	PRT	109785	23680	10026768-0001	10000	515010 - Health Service-City Match	1,982	1,954	(28)	-	-	-
NGFS	PRT	109785	23680	10026768-0001	10000	515010 - Health Service-City Match	14,650	14,829	179	17,676	17,836	160
NGFS	PRT	109785	23680	10026768-0001	10000	515710 - Dependent Coverage	7,970	7,859	(111)	-	-	-
NGFS	PRT	109785	23680	10026768-0001	10000	515710 - Dependent Coverage	15,400	16,121	721	24,952	25,596	644
NGFS	PRT	109785	23680	10026768-0001	10000	516010 - Dental Coverage	676	667	(9)	-	-	-
NGFS	PRT	109785	23680	10026768-0001	10000	516010 - Dental Coverage	1,907	1,969	62	2,677	2,731	54
NGFS	PRT	109787	23680	10026768-0001	10000	515010 - Health Service-City Match	705	695	(10)	-	-	-
NGFS	PRT	109787	23680	10026768-0001	10000	515010 - Health Service-City Match	8,098	8,098	-	9,347	9,336	(11)
NGFS	PRT	109787	23680	10026768-0001	10000	515710 - Dependent Coverage	2,833	2,794	(39)	-	-	-
NGFS	PRT	109787	23680	10026768-0001	10000	515710 - Dependent Coverage	24,844	24,844	-	29,401	29,359	(42)
NGFS	PRT	109787	23680	10026768-0001	10000	516010 - Dental Coverage	240	237	(3)	-	-	-
NGFS	PRT	109787	23680	10026768-0001	10000	516010 - Dental Coverage	2,246	2,246	-	2,567	2,563	(4)
NGFS	PRT	109789	23680	10026768-0001	10000	515010 - Health Service-City Match	442	436	(6)	-	-	-
NGFS	PRT	109789	23680	10026768-0001	10000	515010 - Health Service-City Match	8,184	8,184	-	9,154	9,147	(7)
NGFS	PRT	109789	23680	10026768-0001	10000	515710 - Dependent Coverage	1,778	1,753	(25)	-	-	-
NGFS	PRT	109789	23680	10026768-0001	10000	515710 - Dependent Coverage	23,883	23,883	-	27,241	27,214	(27)
NGFS	PRT	109789	23680	10026768-0001	10000	516010 - Dental Coverage	151	149	(2)	-	-	-
NGFS	PRT	109789	23680	10026768-0001	10000	516010 - Dental Coverage	2,149	2,149	-	2,373	2,371	(2)

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24	
NGFS	PRT	109792	23680	10026771-0001	10000	501010 - Perm Salaries-Misc-Regular	2,391,439	2,438,962	47,523	2,800,491	2,900,734	100,243	
NGFS	PRT	109792	23680	10026771-0001	10000	513010 - Retire City Misc	420,067	428,487	8,420	387,052	400,998	13,946	
NGFS	PRT	109792	23680	10026771-0001	10000	514020 - Social Sec-Medicare(HI Only)	36,357	37,047	690	42,281	43,740	1,459	
NGFS	PRT	109792	23680	10026771-0001	10000	515010 - Health Service-City Match	14,122	14,013	(109)	8,522	8,522	-	
NGFS	PRT	109792	23680	10026771-0001	10000	515010 - Health Service-City Match	49,365	49,900	535	60,844	61,292	448	
NGFS	PRT	109792	23680	10026771-0001	10000	515020 - Retiree Health-Match-Prop B	15,535	15,833	298	18,068	18,687	619	
NGFS	PRT	109792	23680	10026771-0001	10000	515030 - RetireeHlthCare-CityMatchProj	9,545	9,716	171	11,098	11,479	381	
NGFS	PRT	109792	23680	10026771-0001	10000	515710 - Dependent Coverage	50,478	50,037	(441)	25,671	25,671	-	
NGFS	PRT	109792	23680	10026771-0001	10000	515710 - Dependent Coverage	85,924	88,075	2,151	125,344	127,146	1,802	
NGFS	PRT	109792	23680	10026771-0001	10000	516010 - Dental Coverage	4,362	4,324	(38)	2,220	2,220	-	
NGFS	PRT	109792	23680	10026771-0001	10000	516010 - Dental Coverage	8,487	8,669	182	11,570	11,719	149	
NGFS	PRT	109792	23680	10026771-0001	10000	517010 - Unemployment Insurance	2,511	2,555	44	2,919	3,018	99	
NGFS	PRT	109792	23680	10026771-0001	10000	519120 - Long Term Disability Insurance	7,088	7,252	164	8,610	8,964	354	
NGFS	PRT	110644	23680	10026771-0001	10000	515010 - Health Service-City Match	21,616	21,623	7	22,911	22,918	7	
NGFS	PRT	110644	23680	10026771-0001	10000	515710 - Dependent Coverage	73,350	73,379	29	77,753	77,783	30	
NGFS	PRT	110644	23680	10026771-0001	10000	516010 - Dental Coverage	6,416	6,418	2	6,607	6,609	2	
NGFS	PUC	198644	24750	10026777-0001	10000	495045 - ITI Fr 5Q-Cleanpowersf Funds	29,881,078	29,964,409	83,331	30,251,691	30,313,186	61,495	
NGFS	PUC	198644	24750	10026777-0001	10000	501000 - Perm Salaries-Misc-Budget	(4,899)	-	4,899	(4,899)	-	4,899	
NGFS	PUC	198644	24750	10026777-0001	10000	501010 - Perm Salaries-Misc-Regular	4,895,162	4,914,469	19,307	5,185,731	5,208,977	23,246	
NGFS	PUC	198644	24750	10026777-0001	10000	513000 - Retirement - Budget	37,781	-	(37,781)	37,781	-	(37,781)	
NGFS	PUC	198644	24750	10026777-0001	10000	513010 - Retire City Misc	863,014	866,445	3,431	719,384	722,643	3,259	
NGFS	PUC	198644	24750	10026777-0001	10000	514010 - Social Security (OASDI & HI)	342,654	343,186	532	358,505	359,234	729	
NGFS	PUC	198644	24750	10026777-0001	10000	514020 - Social Sec-Medicare(HI Only)	89,452	89,732	280	93,593	93,930	337	
NGFS	PUC	198644	24750	10026777-0001	10000	515010 - Health Service-City Match	141,532	141,925	393	154,251	154,667	416	
NGFS	PUC	198644	24750	10026777-0001	10000	515020 - Retiree Health-Match-Prop B	38,224	38,344	120	39,992	40,135	143	
NGFS	PUC	198644	24750	10026777-0001	10000	515030 - RetireeHlthCare-CityMatchProj	23,477	23,550	73	24,552	24,640	88	
NGFS	PUC	198644	24750	10026777-0001	10000	515710 - Dependent Coverage	343,523	345,100	1,577	372,446	374,118	1,672	
NGFS	PUC	198644	24750	10026777-0001	10000	516010 - Dental Coverage	31,677	31,810	133	33,408	33,546	138	
NGFS	PUC	198644	24750	10026777-0001	10000	517010 - Unemployment Insurance	6,165	6,185	20	6,465	6,487	22	
NGFS	PUC	198644	24750	10026777-0001	10000	519010 - Fringe Adjustments-Budget	-	37,781	37,781	-	37,781	37,781	37,781
NGFS	PUC	198644	24750	10026777-0001	10000	519120 - Long Term Disability Insurance	12,781	12,851	70	13,711	13,796	85	
NGFS	PUC	198644	24750	10026777-0001	10000	520190 - Department Overhead	5,379,690	5,426,644	46,954	5,440,310	5,468,773	28,463	
NGFS	PUC	198644	24750	10026777-0001	10000	581170 - GF-Risk Management Svcs (A	51,828	55,432	3,604	62,163	57,094	(5,069)	
NGFS	PUC	198644	24750	10026777-0001	10000	581210 - DT Technology Infrastructure	98,100	100,038	1,938	106,706	109,731	3,025	
NGFS	PUC	198644	24750	10026777-0001	10000	581360 - DT Telecommunications Servic	19,054	19,054	-	19,054	19,096	42	
NGFS	PUC	198644	24870	10006358-0002	20543	595328 - ITO To 5Q-CleanpowersSF Fun	29,881,078	29,964,409	83,331	30,251,691	30,313,186	61,495	
NGFS	PUC	198644	24870	10006358-0002	20543	598040 - Designated For General Reser	33,172,884	33,089,553	(83,331)	10,049,815	9,988,320	(61,495)	
NGFS	PUC	229281	20160	10030002-0001	10000	501010 - Perm Salaries-Misc-Regular	17,799,118	17,907,432	108,314	18,429,517	18,556,229	126,712	
NGFS	PUC	229281	20160	10030002-0001	10000	513010 - Retire City Misc	3,200,185	3,211,334	11,149	2,612,421	2,621,762	9,341	
NGFS	PUC	229281	20160	10030002-0001	10000	514010 - Social Security (OASDI & HI)	1,132,617	1,138,524	5,907	1,170,658	1,176,949	6,291	
NGFS	PUC	229281	20160	10030002-0001	10000	514020 - Social Sec-Medicare(HI Only)	269,207	270,772	1,565	278,360	280,190	1,830	

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	229281	20160	10030002-0001	10000	515010 - Health Service-City Match	479,933	480,573	640	508,763	509,441	678
NGFS	PUC	229281	20160	10030002-0001	10000	515020 - Retiree Health-Match-Prop B	115,044	115,714	670	118,921	119,706	785
NGFS	PUC	229281	20160	10030002-0001	10000	515030 - RetireeHlthCare-CityMatchProj	70,619	71,029	410	73,026	73,509	483
NGFS	PUC	229281	20160	10030002-0001	10000	515710 - Dependent Coverage	1,953,360	1,955,931	2,571	2,070,596	2,073,322	2,726
NGFS	PUC	229281	20160	10030002-0001	10000	516010 - Dental Coverage	162,628	162,846	218	167,554	167,779	225
NGFS	PUC	229281	20160	10030002-0001	10000	517010 - Unemployment Insurance	18,544	18,653	109	19,188	19,311	123
NGFS	PUC	229281	20160	10030002-0001	10000	519120 - Long Term Disability Insurance	62,242	62,648	406	64,438	64,916	478
NGFS	PUC	229281	20160	10030002-0001	10000	581210 - DT Technology Infrastructure	1,555,733	1,684,423	128,690	1,579,696	1,847,620	267,924
NGFS	PUC	229292	20160	10030002-0004	10000	515010 - Health Service-City Match	280,007	281,042	1,035	296,864	297,961	1,097
NGFS	PUC	229292	20160	10030002-0004	10000	515710 - Dependent Coverage	1,393,431	1,397,594	4,163	1,477,119	1,481,532	4,413
NGFS	PUC	229292	20160	10030002-0004	10000	516010 - Dental Coverage	112,688	113,041	353	116,127	116,491	364
NGFS	PUC	229302	20160	10030002-0001	10000	501010 - Perm Salaries-Misc-Regular	5,193,767	5,260,953	67,186	5,377,901	5,519,825	141,924
NGFS	PUC	229302	20160	10030002-0001	10000	513010 - Retire City Misc	921,108	933,008	11,900	748,672	768,410	19,738
NGFS	PUC	229302	20160	10030002-0001	10000	514020 - Social Sec-Medicare(HI Only)	76,849	77,821	972	79,508	81,571	2,063
NGFS	PUC	229302	20160	10030002-0001	10000	515010 - Health Service-City Match	126,249	126,458	209	133,822	134,044	222
NGFS	PUC	229302	20160	10030002-0001	10000	515020 - Retiree Health-Match-Prop B	32,833	33,259	426	33,977	34,852	875
NGFS	PUC	229302	20160	10030002-0001	10000	515030 - RetireeHlthCare-CityMatchProj	20,168	20,415	247	20,862	21,399	537
NGFS	PUC	229302	20160	10030002-0001	10000	515710 - Dependent Coverage	329,232	330,074	842	348,996	349,888	892
NGFS	PUC	229302	20160	10030002-0001	10000	516010 - Dental Coverage	29,760	29,831	71	30,660	30,733	73
NGFS	PUC	229302	20160	10030002-0001	10000	517010 - Unemployment Insurance	5,302	5,370	68	5,482	5,627	145
NGFS	PUC	229302	20160	10030002-0001	10000	519120 - Long Term Disability Insurance	18,087	18,319	232	18,726	19,229	503
NGFS	PUC	295644	20160	10030002-0001	10000	515010 - Health Service-City Match	114,970	115,067	97	121,866	121,970	104
NGFS	PUC	295644	20160	10030002-0001	10000	515710 - Dependent Coverage	309,901	310,294	393	328,504	328,921	417
NGFS	PUC	295644	20160	10030002-0001	10000	516010 - Dental Coverage	27,874	27,908	34	28,717	28,751	34
NGFS	PUC	229267	20160	10030000-0001	10000	486030 - Exp Rec Fr Admin Svcs (AAO)	1,210,852	1,211,629	777	1,511,521	1,512,416	895
NGFS	PUC	229267	20160	10030000-0001	10000	486380 - Exp Rec Fr Sf Gen Hospital A/	1,433,638	1,433,638	-	1,621,770	1,621,771	1
NGFS	PUC	229267	20160	10030000-0001	10000	486450 - Exp Rec From Mohcd	-	448	448	-	478	478
NGFS	PUC	229267	20160	10030000-0001	10000	486540 - Exp Rec Fr Purchaser (AAO)	3,089	5,331	2,242	3,376	5,709	2,333
NGFS	PUC	229267	20160	10030000-0001	10000	486650 - Exp Rec Fr AcadmyOfScience	279,511	368,511	89,000	313,834	313,834	-
NGFS	PUC	229267	20160	10030000-0001	10000	487110 - Exp Rec Fr Mayor-Cdbg Non-/	2,587	2,139	(448)	2,617	2,139	(478)
NGFS	PUC	229267	20160	10030000-0001	10000	499999 - Beg Fund Balance - Budget Or	24,487,617	25,186,734	699,117	5,683,876	6,716,060	1,032,184
NGFS	PUC	229267	20160	10030000-0001	10000	501000 - Perm Salaries-Misc-Budget	(2,820)	-	2,820	(2,820)	-	2,820
NGFS	PUC	229267	20160	10030000-0001	10000	513000 - Retirement - Budget	179,398	-	(179,398)	179,398	-	(179,398)
NGFS	PUC	229267	20160	10030000-0001	10000	515010 - Health Service-City Match	56,340	57,179	839	59,723	60,612	889
NGFS	PUC	229267	20160	10030000-0001	10000	515710 - Dependent Coverage	66,506	69,881	3,375	70,497	74,074	3,577
NGFS	PUC	229267	20160	10030000-0001	10000	516010 - Dental Coverage	7,397	7,683	286	7,625	7,920	295
NGFS	PUC	229267	20160	10030000-0001	10000	519010 - Fringe Adjustments-Budget	-	179,398	179,398	-	179,398	179,398
NGFS	PUC	229267	20160	10030000-0001	10000	520190 - Department Overhead	37,251,582	37,573,094	321,512	37,955,674	38,145,082	189,408
NGFS	PUC	229267	20160	10030000-0001	10000	581170 - GF-Risk Management Svcs (A	815,327	870,000	54,673	977,911	896,100	(81,811)
NGFS	PUC	229267	20160	10030000-0001	10000	581360 - DT Telecommunications Servic	879,591	879,591	-	879,591	881,528	1,937
NGFS	PUC	229267	20160	10030000-0001	10000	598040 - Designated For General Reser	-	-	-	81,110	-	(81,110)

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	229268	20160	10030000-0001	10000	515010 - Health Service-City Match	23,531	23,542	11	24,943	24,955	12
NGFS	PUC	229268	20160	10030000-0001	10000	515710 - Dependent Coverage	48,700	48,748	48	51,621	51,671	50
NGFS	PUC	229268	20160	10030000-0001	10000	516010 - Dental Coverage	4,654	4,658	4	4,795	4,799	4
NGFS	PUC	229269	20160	10030000-0001	10000	515010 - Health Service-City Match	92,291	92,361	70	101,242	101,316	74
NGFS	PUC	229269	20160	10030000-0001	10000	515710 - Dependent Coverage	246,428	246,710	282	270,663	270,962	299
NGFS	PUC	229269	20160	10030000-0001	10000	516010 - Dental Coverage	22,135	22,159	24	23,627	23,651	24
NGFS	PUC	292649	20160	10030002-0008	10000	501010 - Perm Salaries-Misc-Regular	4,162,582	4,174,563	11,981	4,361,280	4,376,445	15,165
NGFS	PUC	292649	20160	10030002-0008	10000	513010 - Retire City Misc	744,613	746,736	2,123	613,935	616,044	2,109
NGFS	PUC	292649	20160	10030002-0008	10000	514020 - Social Sec-Medicare(HI Only)	61,876	62,050	174	64,761	64,982	221
NGFS	PUC	292649	20160	10030002-0008	10000	515010 - Health Service-City Match	130,979	131,159	180	138,744	138,936	192
NGFS	PUC	292649	20160	10030002-0008	10000	515020 - Retiree Health-Match-Prop B	26,439	26,513	74	27,671	27,765	94
NGFS	PUC	292649	20160	10030002-0008	10000	515030 - RetireeHlthCare-CityMatchProj	16,235	16,280	45	16,990	17,048	58
NGFS	PUC	292649	20160	10030002-0008	10000	515710 - Dependent Coverage	336,163	336,890	727	357,356	358,127	771
NGFS	PUC	292649	20160	10030002-0008	10000	516010 - Dental Coverage	30,660	30,722	62	31,687	31,751	64
NGFS	PUC	292649	20160	10030002-0008	10000	517010 - Unemployment Insurance	4,262	4,274	12	4,466	4,481	15
NGFS	PUC	292649	20160	10030002-0008	10000	519120 - Long Term Disability Insurance	11,175	11,217	42	11,197	11,250	53
NGFS	PUC	292657	20160	10030001-0005	10000	501010 - Perm Salaries-Misc-Regular	7,750,152	7,783,344	33,192	8,009,451	8,076,952	67,501
NGFS	PUC	292657	20160	10030001-0005	10000	513010 - Retire City Misc	1,402,163	1,408,186	6,023	1,143,577	1,153,300	9,723
NGFS	PUC	292657	20160	10030001-0005	10000	514010 - Social Security (OASDI & HI)	509,174	511,254	2,080	525,032	529,222	4,190
NGFS	PUC	292657	20160	10030001-0005	10000	514020 - Social Sec-Medicare(HI Only)	120,183	120,682	499	123,947	124,914	967
NGFS	PUC	292657	20160	10030001-0005	10000	515010 - Health Service-City Match	208,527	208,651	124	221,063	221,194	131
NGFS	PUC	292657	20160	10030001-0005	10000	515020 - Retiree Health-Match-Prop B	51,369	51,564	195	52,972	53,376	404
NGFS	PUC	292657	20160	10030001-0005	10000	515030 - RetireeHlthCare-CityMatchProj	31,546	31,658	112	32,516	32,784	268
NGFS	PUC	292657	20160	10030001-0005	10000	515710 - Dependent Coverage	916,464	916,960	496	971,427	971,953	526
NGFS	PUC	292657	20160	10030001-0005	10000	516010 - Dental Coverage	74,079	74,121	42	76,303	76,346	43
NGFS	PUC	292657	20160	10030001-0005	10000	517010 - Unemployment Insurance	8,288	8,316	28	8,556	8,610	54
NGFS	PUC	292657	20160	10030001-0005	10000	519120 - Long Term Disability Insurance	26,863	26,967	104	27,735	27,995	260
NGFS	PUC	292657	20160	10030001-0005	10000	560290 - Automotive & Other Vehicles	290,282	290,282	-	305,139	610,278	305,139
NGFS	PUC	292657	20160	10030001-0005	10000	581079 - Sr-DPW-Sewer Repair	2,100,000	2,100,000	-	2,100,000	-	(2,100,000)
NGFS	PUC	292657	20160	10030001-0005	10000	581092 - Sr-SAS-Sewer Repair	-	-	-	0	2,100,000	2,100,000
NGFS	PUC	231621	24970	10029992-0004	10000	598040 - Designated For General Reser	18,015,994	17,330,839	(685,155)	46,551,369	45,771,245	(780,124)
NGFS	PUC	298646	24970	10029992-0002	10000	581170 - GF-Risk Management Svcs (A	359,835	384,854	25,019	431,589	396,400	(35,189)
NGFS	PUC	298646	24970	10029992-0014	10000	501010 - Perm Salaries-Misc-Regular	23,005,248	23,127,735	122,487	23,999,068	24,332,038	332,970
NGFS	PUC	298646	24970	10029992-0014	10000	513010 - Retire City Misc	4,119,116	4,137,107	17,991	3,381,462	3,423,962	42,500
NGFS	PUC	298646	24970	10029992-0014	10000	514010 - Social Security (OASDI & HI)	1,537,208	1,541,728	4,520	1,605,135	1,613,601	8,466
NGFS	PUC	298646	24970	10029992-0014	10000	514020 - Social Sec-Medicare(HI Only)	378,974	380,747	1,773	395,980	400,823	4,843
NGFS	PUC	298646	24970	10029992-0014	10000	515010 - Health Service-City Match	603,647	604,593	946	643,277	644,279	1,002
NGFS	PUC	298646	24970	10029992-0014	10000	515020 - Retiree Health-Match-Prop B	161,930	162,694	764	169,199	171,263	2,064
NGFS	PUC	298646	24970	10029992-0014	10000	515030 - RetireeHlthCare-CityMatchProj	99,416	99,875	459	103,905	105,169	1,264
NGFS	PUC	298646	24970	10029992-0014	10000	515710 - Dependent Coverage	2,352,183	2,355,987	3,804	2,502,751	2,506,783	4,032
NGFS	PUC	298646	24970	10029992-0014	10000	516010 - Dental Coverage	196,951	197,274	323	203,726	204,058	332

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	298646	24970	10029992-0014	10000	517010 - Unemployment Insurance	26,134	26,253	119	27,298	27,641	343
NGFS	PUC	298646	24970	10029992-0014	10000	519120 - Long Term Disability Insurance	71,934	72,398	464	75,162	76,433	1,271
NGFS	PUC	298646	24970	10029992-0014	10000	520190 - Department Overhead	13,397,604	13,552,321	154,717	13,613,124	13,712,042	98,918
NGFS	PUC	298646	24970	10029992-0014	10000	581210 - DT Technology Infrastructure	605,013	537,022	(67,991)	749,912	589,052	(160,860)
NGFS	PUC	298646	24970	10029992-0014	10000	581360 - DT Telecommunications Serv	299,433	299,433	-	299,433	300,092	659
NGFS	PUC	298650	24970	10029985-0006	10000	486650 - Exp Rec Fr AcadmyOfScience	1,799,423	2,057,423	258,000	2,211,024	2,211,024	-
NGFS	PUC	298650	24970	10029985-0006	10000	515710 - Dependent Coverage	1	-	(1)	-	-	-
NGFS	PUC	298650	24970	10029985-0006	10000	581140 - DT Technology Projects	65,699	-	(65,699)	65,699	-	(65,699)
NGFS	PUC	298650	24970	10029985-0006	10000	581170 - GF-Risk Management Svcs (A	1,692,345	-	(1,692,345)	2,029,814	-	(2,029,814)
NGFS	PUC	298650	24970	10029985-0006	10000	581210 - DT Technology Infrastructure	440,938	314,401	(126,537)	634,967	344,862	(290,105)
NGFS	PUC	298650	24970	10029985-0006	10000	581325 - DT Enterprise Tech Contracts	64,815	-	(64,815)	68,742	-	(68,742)
NGFS	PUC	298650	24970	10029985-0006	10000	581360 - DT Telecommunications Serv	137,235	137,235	-	137,235	137,537	302
NGFS	PUC	298650	24970	10029992-0004	10000	501010 - Perm Salaries-Misc-Regular	10,149,884	10,205,114	55,230	11,026,454	11,136,371	109,917
NGFS	PUC	298650	24970	10029992-0004	10000	513000 - Retirement - Budget	120,000	-	(120,000)	120,000	-	(120,000)
NGFS	PUC	298650	24970	10029992-0004	10000	513010 - Retire City Misc	1,796,587	1,805,753	9,166	1,534,516	1,549,163	14,647
NGFS	PUC	298650	24970	10029992-0004	10000	514010 - Social Security (OASDI & HI)	676,112	677,830	1,718	722,895	725,381	2,486
NGFS	PUC	298650	24970	10029992-0004	10000	514020 - Social Sec-Medicare(HI Only)	178,127	178,927	800	190,739	192,336	1,597
NGFS	PUC	298650	24970	10029992-0004	10000	515010 - Health Service-City Match	255,755	256,446	691	286,018	286,806	788
NGFS	PUC	298650	24970	10029992-0004	10000	515020 - Retiree Health-Match-Prop B	76,114	76,458	344	81,503	82,183	680
NGFS	PUC	298650	24970	10029992-0004	10000	515030 - RetireeHlthCare-CityMatchProj	46,741	46,948	207	50,049	50,464	415
NGFS	PUC	298650	24970	10029992-0004	10000	515710 - Dependent Coverage	786,519	789,298	2,779	871,719	874,886	3,167
NGFS	PUC	298650	24970	10029992-0004	10000	516010 - Dental Coverage	69,033	69,269	236	74,455	74,716	261
NGFS	PUC	298650	24970	10029992-0004	10000	517010 - Unemployment Insurance	12,279	12,331	52	13,162	13,272	110
NGFS	PUC	298650	24970	10029992-0004	10000	519010 - Fringe Adjustments-Budget	-	120,000	120,000	-	120,000	120,000
NGFS	PUC	298650	24970	10029992-0004	10000	519120 - Long Term Disability Insurance	24,851	25,055	204	27,610	28,022	412
NGFS	PUC	298650	24970	10029992-0004	10000	520190 - Department Overhead	10,469,521	10,564,737	95,216	10,583,666	10,648,300	64,634
NGFS	PUC	298650	24970	10029992-0004	10000	581140 - DT Technology Projects	-	65,699	65,699	-	65,699	65,699
NGFS	PUC	298650	24970	10029992-0004	10000	581170 - GF-Risk Management Svcs (A	-	2,100,000	2,100,000	-	2,598,012	2,598,012
NGFS	PUC	298650	24970	10029992-0004	10000	581325 - DT Enterprise Tech Contracts	-	64,815	64,815	-	68,742	68,742
NGFS	PUC	298650	24970	10029992-0004	10000	581870 - GF-City Hall Fellows Program	0	230,000	230,000	-	-	-
NGFS	PUC	154647	27180	10026772-0003	10000	515010 - Health Service-City Match	39,077	39,104	27	41,422	41,451	29
NGFS	PUC	154647	27180	10026772-0003	10000	515710 - Dependent Coverage	91,716	91,825	109	97,217	97,333	116
NGFS	PUC	154647	27180	10026772-0003	10000	516010 - Dental Coverage	8,517	8,526	9	8,774	8,784	10
NGFS	PUC	154647	27180	10026772-0003	10000	581170 - GF-Risk Management Svcs (A	93,304	70,000	(23,304)	111,910	70,000	(41,910)
NGFS	PUC	207911	27180	10026772-0008	10000	501010 - Perm Salaries-Misc-Regular	1,082,220	1,102,567	20,347	1,116,977	1,137,980	21,003
NGFS	PUC	207911	27180	10026772-0008	10000	513010 - Retire City Misc	192,391	196,027	3,636	155,957	158,908	2,951
NGFS	PUC	207911	27180	10026772-0008	10000	514010 - Social Security (OASDI & HI)	75,232	76,445	1,213	77,082	78,282	1,200
NGFS	PUC	207911	27180	10026772-0008	10000	514020 - Social Sec-Medicare(HI Only)	18,735	19,031	296	19,225	19,529	304
NGFS	PUC	207911	27180	10026772-0008	10000	515020 - Retiree Health-Match-Prop B	8,005	8,132	127	8,215	8,344	129
NGFS	PUC	207911	27180	10026772-0008	10000	515030 - RetireeHlthCare-CityMatchProj	4,915	4,992	77	5,044	5,124	80
NGFS	PUC	207911	27180	10026772-0008	10000	517010 - Unemployment Insurance	1,291	1,313	22	1,326	1,346	20

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	207911	27180	10026772-0008	10000	519120 - Long Term Disability Insurance	2,680	2,760	80	2,766	2,848	82
NGFS	PUC	232127	27180	10026772-0001	10000	515010 - Health Service-City Match	43,007	43,045	38	45,588	45,627	39
NGFS	PUC	232127	27180	10026772-0001	10000	515710 - Dependent Coverage	121,704	121,855	151	129,004	129,164	160
NGFS	PUC	232127	27180	10026772-0001	10000	516010 - Dental Coverage	11,083	11,096	13	11,419	11,432	13
NGFS	PUC	232127	27180	10026772-0001	10000	519010 - Fringe Adjustments-Budget	-	502,180	502,180	-	502,180	502,180
NGFS	PUC	232127	27180	10026772-0001	10000	520100 - Overhead Recovery	(129,212,220)	(130,358,500)	(1,146,280)	(131,368,581)	(132,083,959)	(715,378)
NGFS	PUC	232127	27180	10026772-0001	10000	581130 - GF-Con-Internal Audits	1,666,178	105,834	(1,560,344)	1,624,148	66,602	(1,557,546)
NGFS	PUC	232128	27180	10026772-0002	10000	515010 - Health Service-City Match	26,636	26,650	14	28,235	28,249	14
NGFS	PUC	232128	27180	10026772-0002	10000	515710 - Dependent Coverage	62,573	62,628	55	66,325	66,384	59
NGFS	PUC	232128	27180	10026772-0002	10000	516010 - Dental Coverage	5,828	5,833	5	6,004	6,009	5
NGFS	PUC	292644	27180	10026772-0006	10000	501010 - Perm Salaries-Misc-Regular	7,565,788	7,721,443	155,655	7,953,228	8,113,901	160,673
NGFS	PUC	292644	27180	10026772-0006	10000	513010 - Retire City Misc	1,353,313	1,381,139	27,826	1,120,165	1,142,751	22,586
NGFS	PUC	292644	27180	10026772-0006	10000	514010 - Social Security (OASDI & HI)	453,877	463,164	9,287	476,836	486,031	9,195
NGFS	PUC	292644	27180	10026772-0006	10000	514020 - Social Sec-Medicare(HI Only)	111,584	113,848	2,264	117,197	119,523	2,326
NGFS	PUC	292644	27180	10026772-0006	10000	515010 - Health Service-City Match	279,063	279,221	158	302,204	302,371	167
NGFS	PUC	292644	27180	10026772-0006	10000	515020 - Retiree Health-Match-Prop B	47,680	48,651	971	50,080	51,067	987
NGFS	PUC	292644	27180	10026772-0006	10000	515030 - RetireeHlthCare-CityMatchProj	29,275	29,864	589	30,743	31,355	612
NGFS	PUC	292644	27180	10026772-0006	10000	515710 - Dependent Coverage	574,432	575,067	635	622,265	622,938	673
NGFS	PUC	292644	27180	10026772-0006	10000	516010 - Dental Coverage	55,064	55,118	54	57,952	58,008	56
NGFS	PUC	292644	27180	10026772-0006	10000	517010 - Unemployment Insurance	7,683	7,851	168	8,084	8,237	153
NGFS	PUC	292644	27180	10026772-0006	10000	519120 - Long Term Disability Insurance	24,554	25,166	612	25,902	26,529	627
NGFS	PUC	292644	27180	10026772-0006	10000	581870 - GF-City Hall Fellows Program	100,000	-	(100,000)	100,000	-	(100,000)
NGFS	PUC	292645	27180	10026772-0007	10000	515010 - Health Service-City Match	52,274	52,308	34	55,410	55,445	35
NGFS	PUC	292645	27180	10026772-0007	10000	515710 - Dependent Coverage	138,963	139,097	134	147,304	147,446	142
NGFS	PUC	292645	27180	10026772-0007	10000	516010 - Dental Coverage	12,558	12,569	11	12,938	12,949	11
NGFS	PUC	232145	27190	10026778-0005	10002	501010 - Perm Salaries-Misc-Regular	3,966,230	3,983,686	17,456	4,093,547	4,111,565	18,018
NGFS	PUC	232145	27190	10026778-0005	10002	513010 - Retire City Misc	704,086	707,180	3,094	570,489	572,995	2,506
NGFS	PUC	232145	27190	10026778-0005	10002	514010 - Social Security (OASDI & HI)	171,951	172,368	417	177,032	177,437	405
NGFS	PUC	232145	27190	10026778-0005	10002	514020 - Social Sec-Medicare(HI Only)	57,777	58,031	254	59,622	59,883	261
NGFS	PUC	232145	27190	10026778-0005	10002	515020 - Retiree Health-Match-Prop B	24,689	24,798	109	25,474	25,585	111
NGFS	PUC	232145	27190	10026778-0005	10002	515030 - RetireeHlthCare-CityMatchProj	15,160	15,226	66	15,643	15,711	68
NGFS	PUC	232145	27190	10026778-0005	10002	517010 - Unemployment Insurance	3,982	4,000	18	4,115	4,132	17
NGFS	PUC	232145	27190	10026778-0005	10002	519120 - Long Term Disability Insurance	2,797	2,861	64	2,886	2,952	66
NGFS	PUC	232145	27190	10026778-0005	10002	520100 - Overhead Recovery	(5,357,025)	(5,378,503)	(21,478)	(5,382,320)	(5,403,772)	(21,452)
NGFS	PUC	232146	27190	10026778-0003	10002	501010 - Perm Salaries-Misc-Regular	11,791,383	11,927,363	135,980	12,182,500	12,469,595	287,095
NGFS	PUC	232146	27190	10026778-0003	10002	513010 - Retire City Misc	2,081,189	2,105,281	24,092	1,689,536	1,729,466	39,930
NGFS	PUC	232146	27190	10026778-0003	10002	514010 - Social Security (OASDI & HI)	591,068	591,788	720	609,232	610,750	1,518
NGFS	PUC	232146	27190	10026778-0003	10002	514020 - Social Sec-Medicare(HI Only)	172,201	174,171	1,970	177,851	182,030	4,179
NGFS	PUC	232146	27190	10026778-0003	10002	515020 - Retiree Health-Match-Prop B	73,578	74,434	856	76,000	77,771	1,771
NGFS	PUC	232146	27190	10026778-0003	10002	515030 - RetireeHlthCare-CityMatchProj	45,192	45,686	494	46,669	47,755	1,086
NGFS	PUC	232146	27190	10026778-0003	10002	517010 - Unemployment Insurance	11,882	12,014	132	12,270	12,556	286

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	232146	27190	10026778-0003	10002	519120 - Long Term Disability Insurance	38,817	39,288	471	40,103	41,113	1,010
NGFS	PUC	232146	27190	10026778-0003	10002	520100 - Overhead Recovery	(16,052,552)	(16,217,267)	(164,715)	(16,149,702)	(16,486,577)	(336,875)
NGFS	PUC	232147	27190	10026778-0004	10002	501010 - Perm Salaries-Misc-Regular	13,072,835	13,193,250	120,415	13,496,512	13,750,730	254,218
NGFS	PUC	232147	27190	10026778-0004	10002	513010 - Retire City Misc	2,336,780	2,358,114	21,334	1,898,848	1,934,207	35,359
NGFS	PUC	232147	27190	10026778-0004	10002	514010 - Social Security (OASDI & HI)	736,727	737,087	360	759,198	759,957	759
NGFS	PUC	232147	27190	10026778-0004	10002	514020 - Social Sec-Medicare(HI Only)	193,027	194,771	1,744	199,141	202,839	3,698
NGFS	PUC	232147	27190	10026778-0004	10002	515020 - Retiree Health-Match-Prop B	82,482	83,240	758	85,091	86,660	1,569
NGFS	PUC	232147	27190	10026778-0004	10002	515030 - RetireeHlthCare-CityMatchProj	50,646	51,083	437	52,263	53,226	963
NGFS	PUC	232147	27190	10026778-0004	10002	517010 - Unemployment Insurance	13,307	13,423	116	13,746	13,998	252
NGFS	PUC	232147	27190	10026778-0004	10002	519120 - Long Term Disability Insurance	45,244	45,662	418	46,704	47,598	894
NGFS	PUC	232147	27190	10026778-0004	10002	520100 - Overhead Recovery	(18,215,514)	(18,361,096)	(145,582)	(18,321,148)	(18,618,860)	(297,712)
NGFS	PUC	232148	27190	10026778-0002	10002	501010 - Perm Salaries-Misc-Regular	19,190,684	19,470,439	279,755	19,808,926	20,399,763	590,837
NGFS	PUC	232148	27190	10026778-0002	10002	513010 - Retire City Misc	3,411,662	3,461,222	49,560	2,766,454	2,848,621	82,167
NGFS	PUC	232148	27190	10026778-0002	10002	514010 - Social Security (OASDI & HI)	1,030,799	1,032,119	1,320	1,061,350	1,064,133	2,783
NGFS	PUC	232148	27190	10026778-0002	10002	514020 - Social Sec-Medicare(HI Only)	282,481	286,531	4,050	291,404	300,002	8,598
NGFS	PUC	232148	27190	10026778-0002	10002	515020 - Retiree Health-Match-Prop B	120,693	122,459	1,766	124,539	128,182	3,643
NGFS	PUC	232148	27190	10026778-0002	10002	515030 - RetireeHlthCare-CityMatchProj	74,134	75,156	1,022	76,471	78,703	2,232
NGFS	PUC	232148	27190	10026778-0002	10002	517010 - Unemployment Insurance	19,496	19,774	278	20,100	20,697	597
NGFS	PUC	232148	27190	10026778-0002	10002	519120 - Long Term Disability Insurance	65,780	66,747	967	67,870	69,955	2,085
NGFS	PUC	232148	27190	10026778-0002	10002	520100 - Overhead Recovery	(26,455,934)	(26,794,652)	(338,718)	(26,593,319)	(27,286,261)	(692,942)
NGFS	PUC	276641	27180	10026778-0006	10000	520100 - Overhead Recovery	(15,919,379)	(15,896,599)	22,780	(16,670,601)	(16,581,195)	89,406
NGFS	PUC	276641	27180	10026778-0006	10000	581170 - GF-Risk Management Svcs (A	121,578	130,031	8,453	145,822	130,031	(15,791)
NGFS	PUC	276641	27180	10026778-0006	10000	581210 - DT Technology Infrastructure	309,797	278,564	(31,233)	379,877	305,553	(74,324)
NGFS	PUC	276641	27180	10026778-0006	10000	581360 - DT Telecommunications Serv	321,883	321,883	-	321,883	322,592	709
NGFS	PUC	276641	27190	10026778-0006	10002	501010 - Perm Salaries-Misc-Regular	7,766,235	7,769,037	2,802	8,015,509	8,021,413	5,904
NGFS	PUC	276641	27190	10026778-0006	10002	513010 - Retire City Misc	1,391,773	1,392,270	497	1,130,591	1,131,412	821
NGFS	PUC	276641	27190	10026778-0006	10002	514020 - Social Sec-Medicare(HI Only)	116,762	116,803	41	120,365	120,451	86
NGFS	PUC	276641	27190	10026778-0006	10002	515020 - Retiree Health-Match-Prop B	49,899	49,916	17	51,434	51,471	37
NGFS	PUC	276641	27190	10026778-0006	10002	515030 - RetireeHlthCare-CityMatchProj	30,629	30,639	10	31,591	31,613	22
NGFS	PUC	276641	27190	10026778-0006	10002	517010 - Unemployment Insurance	8,055	8,057	2	8,303	8,309	6
NGFS	PUC	276641	27190	10026778-0006	10002	519120 - Long Term Disability Insurance	24,230	24,240	10	25,017	25,038	21
NGFS	PUC	276641	27190	10026778-0006	10002	520100 - Overhead Recovery	(11,176,833)	(11,180,212)	(3,379)	(11,246,186)	(11,253,083)	(6,897)
NGFS	PUC	140644	27180	10026672-0001	10000	499999 - Beg Fund Balance - Budget Or	244,060	-	(244,060)	-	-	-
NGFS	PUC	140644	27180	10026772-0009	10000	515010 - Health Service-City Match	31,524	31,531	7	35,344	35,351	7
NGFS	PUC	140644	27180	10026772-0009	10000	515710 - Dependent Coverage	85,975	86,002	27	96,760	96,788	28
NGFS	PUC	140644	27180	10026772-0009	10000	516010 - Dental Coverage	7,799	7,801	2	8,526	8,528	2
NGFS	PUC	140644	27180	10026772-0009	10000	598040 - Designated For General Reser	-	-	-	161,103	-	(161,103)
NGFS	PUC	154648	27180	10026775-0003	10000	515010 - Health Service-City Match	18,642	18,653	11	19,762	19,773	11
NGFS	PUC	154648	27180	10026775-0003	10000	515710 - Dependent Coverage	39,455	39,499	44	41,820	41,867	47
NGFS	PUC	154648	27180	10026775-0003	10000	516010 - Dental Coverage	3,744	3,748	4	3,857	3,861	4
NGFS	PUC	210813	27180	10026772-0014	10000	581130 - GF-Con-Internal Audits	-	1,666,178	1,666,178	-	1,624,148	1,624,148

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	263641	27180	10026772-0004	10000	501000 - Perm Salaries-Misc-Budget	(9,320)	-	9,320	(9,320)	-	9,320
NGFS	PUC	263641	27180	10026772-0004	10000	513000 - Retirement - Budget	502,180	-	(502,180)	502,180	-	(502,180)
NGFS	PUC	263641	27180	10026772-0004	10000	515010 - Health Service-City Match	7,929	7,934	5	9,359	9,364	5
NGFS	PUC	263641	27180	10026772-0004	10000	515710 - Dependent Coverage	18,331	18,351	20	22,357	22,378	21
NGFS	PUC	263641	27180	10026772-0004	10000	516010 - Dental Coverage	1,719	1,720	1	2,027	2,029	2
NGFS	PUC	267641	27180	10026775-0001	10000	501010 - Perm Salaries-Misc-Regular	6,203,691	6,265,814	62,123	6,463,875	6,639,335	175,460
NGFS	PUC	267641	27180	10026775-0001	10000	513010 - Retire City Misc	1,112,092	1,123,309	11,217	912,091	937,108	25,017
NGFS	PUC	267641	27180	10026775-0001	10000	514010 - Social Security (OASDI & HI)	364,013	366,720	2,707	378,113	385,765	7,652
NGFS	PUC	267641	27180	10026775-0001	10000	514020 - Social Sec-Medicare(HI Only)	90,725	91,607	882	94,488	97,028	2,540
NGFS	PUC	267641	27180	10026775-0001	10000	515010 - Health Service-City Match	203,358	203,569	211	215,808	216,120	312
NGFS	PUC	267641	27180	10026775-0001	10000	515020 - Retiree Health-Match-Prop B	38,763	39,142	379	40,381	41,461	1,080
NGFS	PUC	267641	27180	10026775-0001	10000	515030 - RetireeHlthCare-CityMatchProj	23,793	24,032	239	24,791	25,459	668
NGFS	PUC	267641	27180	10026775-0001	10000	515710 - Dependent Coverage	516,403	517,251	848	541,150	542,404	1,254
NGFS	PUC	267641	27180	10026775-0001	10000	516010 - Dental Coverage	47,054	47,126	72	48,034	48,137	103
NGFS	PUC	267641	27180	10026775-0001	10000	517010 - Unemployment Insurance	6,258	6,324	66	6,518	6,683	165
NGFS	PUC	267641	27180	10026775-0001	10000	519120 - Long Term Disability Insurance	19,069	19,275	206	19,748	20,375	627
NGFS	PUC	267641	27180	10026775-0001	10000	581120 - GF-Con-Financial Systems	1,494,447	1,540,444	45,997	1,523,732	1,602,355	78,623
NGFS	PUC	267641	27180	10026775-0001	10000	581245 - GF-CON-Information System C	4,186,745	4,131,183	(55,562)	4,216,348	4,157,496	(58,852)
NGFS	PUC	267642	27180	10026775-0002	10000	515010 - Health Service-City Match	56,694	56,831	137	60,095	60,241	146
NGFS	PUC	267642	27180	10026775-0002	10000	515710 - Dependent Coverage	149,074	149,627	553	158,019	158,605	586
NGFS	PUC	267642	27180	10026775-0002	10000	516010 - Dental Coverage	13,670	13,716	46	14,084	14,132	48
NGFS	PUC	267642	27180	10026775-0002	10000	581870 - GF-City Hall Fellows Program	0	115,000	115,000	-	-	-
NGFS	PUC	267643	27180	10026776-0001	10000	501010 - Perm Salaries-Misc-Regular	14,337,901	14,602,655	264,754	15,393,829	15,685,472	291,643
NGFS	PUC	267643	27180	10026776-0001	10000	513010 - Retire City Misc	2,530,333	2,575,958	45,625	2,133,155	2,172,377	39,222
NGFS	PUC	267643	27180	10026776-0001	10000	514010 - Social Security (OASDI & HI)	742,750	743,496	746	798,594	799,687	1,093
NGFS	PUC	267643	27180	10026776-0001	10000	514020 - Social Sec-Medicare(HI Only)	214,213	218,054	3,841	229,519	233,760	4,241
NGFS	PUC	267643	27180	10026776-0001	10000	515010 - Health Service-City Match	333,645	334,149	504	369,978	370,525	547
NGFS	PUC	267643	27180	10026776-0001	10000	515020 - Retiree Health-Match-Prop B	91,536	93,177	1,641	98,092	99,897	1,805
NGFS	PUC	267643	27180	10026776-0001	10000	515030 - RetireeHlthCare-CityMatchProj	56,197	57,201	1,004	60,230	61,330	1,100
NGFS	PUC	267643	27180	10026776-0001	10000	515710 - Dependent Coverage	886,788	888,814	2,026	978,386	980,580	2,194
NGFS	PUC	267643	27180	10026776-0001	10000	516010 - Dental Coverage	80,131	80,303	172	86,017	86,198	181
NGFS	PUC	267643	27180	10026776-0001	10000	517010 - Unemployment Insurance	14,768	15,031	263	15,835	16,118	283
NGFS	PUC	267643	27180	10026776-0001	10000	519120 - Long Term Disability Insurance	44,718	45,645	927	47,831	48,846	1,015
NGFS	PUC	267643	27180	10026776-0001	10000	581210 - DT Technology Infrastructure	779,922	814,677	34,755	826,118	893,608	67,490
NGFS	PUC	267643	27180	10026776-0001	10000	581360 - DT Telecommunications Servic	960,080	960,080	-	960,080	962,194	2,114
NGFS	PUC	267651	27180	10026773-0001	10000	515010 - Health Service-City Match	12,551	12,562	11	13,304	13,316	12
NGFS	PUC	267651	27180	10026773-0001	10000	515710 - Dependent Coverage	30,894	30,937	43	32,748	32,793	45
NGFS	PUC	267651	27180	10026773-0001	10000	516010 - Dental Coverage	2,853	2,857	4	2,939	2,943	4
NGFS	PUC	267652	27180	10026773-0002	10000	501010 - Perm Salaries-Misc-Regular	2,167,591	2,168,870	1,279	2,353,915	2,356,604	2,689
NGFS	PUC	267652	27180	10026773-0002	10000	513010 - Retire City Misc	391,607	391,184	(423)	335,449	335,152	(297)
NGFS	PUC	267652	27180	10026773-0002	10000	514010 - Social Security (OASDI & HI)	148,328	148,407	79	158,413	158,580	167

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24	
NGFS	PUC	267652	27180	10026773-0002	10000	514020 - Social Sec-Medicare(HI Only)	35,372	35,391	19	38,061	38,100	39	
NGFS	PUC	267652	27180	10026773-0002	10000	515010 - Health Service-City Match	77,122	77,144	22	85,647	85,670	23	
NGFS	PUC	267652	27180	10026773-0002	10000	515020 - Retiree Health-Match-Prop B	15,111	15,119	8	16,265	16,282	17	
NGFS	PUC	267652	27180	10026773-0002	10000	515030 - RetireeHlthCare-CityMatchProj	9,279	9,284	5	9,987	9,997	10	
NGFS	PUC	267652	27180	10026773-0002	10000	515710 - Dependent Coverage	202,908	202,996	88	225,879	225,972	93	
NGFS	PUC	267652	27180	10026773-0002	10000	516010 - Dental Coverage	18,377	18,384	7	19,871	19,878	7	
NGFS	PUC	267652	27180	10026773-0002	10000	517010 - Unemployment Insurance	2,441	2,442	1	2,627	2,630	3	
NGFS	PUC	267652	27180	10026773-0002	10000	519120 - Long Term Disability Insurance	5,229	5,234	5	5,805	5,815	10	
NGFS	PUC	267653	27180	10026773-0003	10000	515010 - Health Service-City Match	183,075	183,135	60	194,068	194,131	63	
NGFS	PUC	267653	27180	10026773-0003	10000	515710 - Dependent Coverage	382,122	382,361	239	405,031	405,285	254	
NGFS	PUC	267653	27180	10026773-0003	10000	516010 - Dental Coverage	36,289	36,310	21	37,383	37,404	21	
NGFS	PUC	267654	27180	10026773-0005	10000	501010 - Perm Salaries-Misc-Regular	3,187,495	3,217,306	29,811	3,291,162	3,353,828	62,666	
NGFS	PUC	267654	27180	10026773-0005	10000	513010 - Retire City Misc	577,225	572,131	(5,094)	470,439	468,452	(1,987)	
NGFS	PUC	267654	27180	10026773-0005	10000	514010 - Social Security (OASDI & HI)	197,184	198,648	1,464	203,423	206,519	3,096	
NGFS	PUC	267654	27180	10026773-0005	10000	514020 - Social Sec-Medicare(HI Only)	46,734	47,176	442	48,243	49,152	909	
NGFS	PUC	267654	27180	10026773-0005	10000	515010 - Health Service-City Match	61,535	61,551	16	65,232	65,249	17	
NGFS	PUC	267654	27180	10026773-0005	10000	515020 - Retiree Health-Match-Prop B	19,970	20,155	185	20,615	21,009	394	
NGFS	PUC	267654	27180	10026773-0005	10000	515030 - RetireeHlthCare-CityMatchProj	12,259	12,375	116	12,664	12,897	233	
NGFS	PUC	267654	27180	10026773-0005	10000	515710 - Dependent Coverage	403,821	403,884	63	428,034	428,101	67	
NGFS	PUC	267654	27180	10026773-0005	10000	516010 - Dental Coverage	30,365	30,371	6	31,271	31,276	5	
NGFS	PUC	267654	27180	10026773-0005	10000	517010 - Unemployment Insurance	3,230	3,255	25	3,329	3,394	65	
NGFS	PUC	267654	27180	10026773-0005	10000	519120 - Long Term Disability Insurance	12,428	12,549	121	12,837	13,074	237	
NGFS	PUC	267657	27180	10026773-0007	10000	515010 - Health Service-City Match	94,585	94,595	10	100,265	100,275	10	
NGFS	PUC	267657	27180	10026773-0007	10000	515710 - Dependent Coverage	193,281	193,321	40	204,869	204,911	42	
NGFS	PUC	267657	27180	10026773-0007	10000	516010 - Dental Coverage	18,393	18,397	4	18,947	18,950	3	
NGFS	PUC	153644	27180	10026772-0012	10000	515010 - Health Service-City Match	34,608	34,524	(84)	36,684	36,595	(89)	
NGFS	PUC	153644	27180	10026772-0012	10000	515710 - Dependent Coverage	108,226	107,889	(337)	114,719	114,363	(356)	
NGFS	PUC	153644	27180	10026772-0012	10000	516010 - Dental Coverage	9,619	9,591	(28)	9,910	9,881	(29)	
NGFS	PUC	153644	27180	10026772-0012	10000	581870 - GF-City Hall Fellows Program	0	115,000	115,000	-	-	-	-
NGFS	PUC	292650	27180	10026772-0011	10000	515010 - Health Service-City Match	28,619	28,744	125	35,907	36,040	133	
NGFS	PUC	292650	27180	10026772-0011	10000	515710 - Dependent Coverage	63,471	63,977	506	82,025	82,561	536	
NGFS	PUC	292650	27180	10026772-0011	10000	516010 - Dental Coverage	6,088	6,131	43	7,572	7,616	44	
NGFS	PUC	292658	27180	10026772-0010	10000	515010 - Health Service-City Match	67,240	67,306	66	71,274	71,344	70	
NGFS	PUC	292658	27180	10026772-0010	10000	515710 - Dependent Coverage	177,013	177,276	263	187,635	187,914	279	
NGFS	PUC	292658	27180	10026772-0010	10000	516010 - Dental Coverage	16,103	16,125	22	16,590	16,613	23	
NGFS	PUC	232396	25940	10029994-0002	10000	499999 - Beg Fund Balance - Budget Or	67,176,011	68,433,218	1,257,207	15,085,699	16,849,235	1,763,536	
NGFS	PUC	232396	25940	10029994-0010	10000	486450 - Exp Rec From Mohcd	-	8,490	8,490	-	4,621	4,621	
NGFS	PUC	232396	25940	10029994-0010	10000	486630 - Exp Rec Fr Rec & Park (AAO)	6,699,978	6,699,977	(1)	7,595,937	7,595,937	-	
NGFS	PUC	232396	25940	10029994-0010	10000	486650 - Exp Rec Fr AcadmyOfScience	182,978	237,978	55,000	201,377	201,377	-	
NGFS	PUC	232396	25940	10029994-0010	10000	487110 - Exp Rec Fr Mayor-Cdbg Non-f	13,676	5,186	(8,490)	9,807	5,186	(4,621)	
NGFS	PUC	232396	25940	10029994-0010	10000	501000 - Perm Salaries-Misc-Budget	(5,106)	-	5,106	(5,106)	-	5,106	

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	232396	25940	10029994-0010	10000	501010 - Perm Salaries-Misc-Regular	2,497,605	2,510,635	13,030	2,581,742	2,609,187	27,445
NGFS	PUC	232396	25940	10029994-0010	10000	513000 - Retirement - Budget	115,536	-	(115,536)	115,536	-	(115,536)
NGFS	PUC	232396	25940	10029994-0010	10000	513010 - Retire City Misc	443,318	445,628	2,310	359,893	363,713	3,820
NGFS	PUC	232396	25940	10029994-0010	10000	514020 - Social Sec-Medicare(HI Only)	45,444	45,634	190	46,661	47,061	400
NGFS	PUC	232396	25940	10029994-0010	10000	515010 - Health Service-City Match	61,400	61,443	43	65,084	65,129	45
NGFS	PUC	232396	25940	10029994-0010	10000	515020 - Retiree Health-Match-Prop B	19,419	19,499	80	19,937	20,107	170
NGFS	PUC	232396	25940	10029994-0010	10000	515030 - RetireeHlthCare-CityMatchProj	11,925	11,970	45	12,244	12,349	105
NGFS	PUC	232396	25940	10029994-0010	10000	515710 - Dependent Coverage	158,619	158,792	173	168,137	168,320	183
NGFS	PUC	232396	25940	10029994-0010	10000	516010 - Dental Coverage	14,507	14,522	15	14,945	14,961	16
NGFS	PUC	232396	25940	10029994-0010	10000	517010 - Unemployment Insurance	3,135	3,145	10	3,222	3,247	25
NGFS	PUC	232396	25940	10029994-0010	10000	519010 - Fringe Adjustments-Budget	11	115,536	115,525	-	115,536	115,536
NGFS	PUC	232396	25940	10029994-0010	10000	519120 - Long Term Disability Insurance	5,743	5,788	45	5,944	6,039	95
NGFS	PUC	232396	25940	10029994-0010	10000	520190 - Department Overhead	62,718,362	63,140,408	422,046	63,780,345	64,047,698	267,353
NGFS	PUC	232396	25940	10029994-0010	10000	581170 - GF-Risk Management Svcs (A	1,355,804	1,498,735	142,931	1,626,275	1,798,482	172,207
NGFS	PUC	232396	25940	10029994-0010	10000	581210 - DT Technology Infrastructure	2,079,224	2,255,554	176,330	2,106,270	2,474,086	367,816
NGFS	PUC	232396	25940	10029994-0010	10000	581350 - GF-Emergency Communication	57,434	60,375	2,941	57,434	60,375	2,941
NGFS	PUC	232396	25940	10029994-0010	10000	581360 - DT Telecommunications Servic	1,340,635	1,340,635	-	1,340,635	1,343,587	2,952
NGFS	PUC	232396	25950	10025208-0001	17682	500010 - Facilities Maintenance-Budget	2,993,544	2,966,038	(27,506)	3,123,544	3,096,038	(27,506)
NGFS	PUC	232396	25950	10025208-0001	17682	581930 - GF-Sheriff	1,317,456	1,344,962	27,506	1,317,456	1,344,962	27,506
NGFS	PUC	292656	25940	10029995-0036	10000	501010 - Perm Salaries-Misc-Regular	8,706,748	8,716,123	9,375	9,143,271	9,152,947	9,676
NGFS	PUC	292656	25940	10029995-0036	10000	513010 - Retire City Misc	1,560,144	1,561,805	1,661	1,291,608	1,292,953	1,345
NGFS	PUC	292656	25940	10029995-0036	10000	514020 - Social Sec-Medicare(HI Only)	132,353	132,489	136	138,664	138,805	141
NGFS	PUC	292656	25940	10029995-0036	10000	515010 - Health Service-City Match	302,344	302,475	131	324,567	324,705	138
NGFS	PUC	292656	25940	10029995-0036	10000	515020 - Retiree Health-Match-Prop B	56,551	56,609	58	59,251	59,311	60
NGFS	PUC	292656	25940	10029995-0036	10000	515030 - RetireeHlthCare-CityMatchProj	34,726	34,762	36	36,380	36,417	37
NGFS	PUC	292656	25940	10029995-0036	10000	515710 - Dependent Coverage	765,538	766,062	524	824,257	824,813	556
NGFS	PUC	292656	25940	10029995-0036	10000	516010 - Dental Coverage	69,893	69,938	45	73,088	73,133	45
NGFS	PUC	292656	25940	10029995-0036	10000	517010 - Unemployment Insurance	9,134	9,144	10	9,562	9,572	10
NGFS	PUC	292656	25940	10029995-0036	10000	519120 - Long Term Disability Insurance	24,211	24,244	33	25,531	25,565	34
NGFS	PUC	292656	25940	10029995-0036	10000	581091 - Sr-SAS-Street Repair	-	49,772	49,772	-	68,685	68,685
NGFS	PUC	292656	25940	10029995-0036	10000	581092 - Sr-SAS-Sewer Repair	49,772	-	(49,772)	68,685	-	(68,685)
NGFS	PUC	232403	25940	10029997-0020	10000	515710 - Dependent Coverage	-	1	1	-	-	-
NGFS	PUC	232403	25940	10029998-0006	10000	501010 - Perm Salaries-Misc-Regular	6,303,504	6,364,371	60,867	6,521,797	6,603,855	82,058
NGFS	PUC	232403	25940	10029998-0006	10000	513010 - Retire City Misc	1,138,834	1,148,588	9,754	930,029	940,420	10,391
NGFS	PUC	232403	25940	10029998-0006	10000	514010 - Social Security (OASDI & HI)	418,246	421,632	3,386	431,485	436,151	4,666
NGFS	PUC	232403	25940	10029998-0006	10000	514020 - Social Sec-Medicare(HI Only)	99,271	100,162	891	102,430	103,623	1,193
NGFS	PUC	232403	25940	10029998-0006	10000	515010 - Health Service-City Match	153,265	153,437	172	162,452	162,634	182
NGFS	PUC	232403	25940	10029998-0006	10000	515020 - Retiree Health-Match-Prop B	42,413	42,781	368	43,778	44,272	494
NGFS	PUC	232403	25940	10029998-0006	10000	515030 - RetireeHlthCare-CityMatchProj	26,048	26,287	239	26,876	27,196	320
NGFS	PUC	232403	25940	10029998-0006	10000	515710 - Dependent Coverage	775,657	776,346	689	822,183	822,913	730
NGFS	PUC	232403	25940	10029998-0006	10000	516010 - Dental Coverage	62,368	62,427	59	64,255	64,316	61

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	232403	25940	10029998-0006	10000	517010 - Unemployment Insurance	6,845	6,910	65	7,063	7,152	89
NGFS	PUC	232403	25940	10029998-0006	10000	519120 - Long Term Disability Insurance	12,378	12,489	111	12,837	13,028	191
NGFS	PUC	232404	25940	10029998-0006	10000	486690 - Exp Rec Fr Human Services A	57,562	-	(57,562)	57,562	-	(57,562)
NGFS	PUC	232404	25940	10029998-0006	10000	515010 - Health Service-City Match	120,268	120,365	97	126,433	126,535	102
NGFS	PUC	232404	25940	10029998-0006	10000	515710 - Dependent Coverage	260,743	261,131	388	277,853	278,264	411
NGFS	PUC	232404	25940	10029998-0006	10000	516010 - Dental Coverage	24,507	24,540	33	25,310	25,344	34
NGFS	PUC	232405	25940	10029998-0016	10000	515010 - Health Service-City Match	96,008	96,060	52	101,782	101,837	55
NGFS	PUC	232405	25940	10029998-0016	10000	515710 - Dependent Coverage	355,950	356,159	209	377,317	377,538	221
NGFS	PUC	232405	25940	10029998-0016	10000	516010 - Dental Coverage	30,057	30,075	18	30,967	30,985	18
NGFS	PUC	232405	25940	10029998-0016	10000	581390 - GF-Fire	332,495	322,495	(10,000)	332,495	322,495	(10,000)
NGFS	PUC	232406	25940	10029998-0006	10000	501010 - Perm Salaries-Misc-Regular	687,319	701,978	14,659	728,583	759,507	30,924
NGFS	PUC	232406	25940	10029998-0006	10000	513010 - Retire City Misc	115,167	117,765	2,598	96,942	101,243	4,301
NGFS	PUC	232406	25940	10029998-0006	10000	514010 - Social Security (OASDI & HI)	31,160	31,280	120	33,236	33,489	253
NGFS	PUC	232406	25940	10029998-0006	10000	514020 - Social Sec-Medicare(HI Only)	10,059	10,271	212	10,656	11,106	450
NGFS	PUC	232406	25940	10029998-0006	10000	515010 - Health Service-City Match	22,792	22,935	143	24,159	24,311	152
NGFS	PUC	232406	25940	10029998-0006	10000	515020 - Retiree Health-Match-Prop B	4,298	4,390	92	4,554	4,745	191
NGFS	PUC	232406	25940	10029998-0006	10000	515030 - RetireeHlthCare-CityMatchProj	2,640	2,693	53	2,796	2,913	117
NGFS	PUC	232406	25940	10029998-0006	10000	515710 - Dependent Coverage	50,316	50,893	577	53,338	53,949	611
NGFS	PUC	232406	25940	10029998-0006	10000	516010 - Dental Coverage	4,698	4,747	49	4,841	4,891	50
NGFS	PUC	232406	25940	10029998-0006	10000	517010 - Unemployment Insurance	694	708	14	737	767	30
NGFS	PUC	232406	25940	10029998-0006	10000	519120 - Long Term Disability Insurance	2,167	2,219	52	2,312	2,420	108
NGFS	PUC	232411	25940	10029998-0006	10000	501010 - Perm Salaries-Misc-Regular	7,389,210	7,467,186	77,976	7,750,921	7,914,809	163,888
NGFS	PUC	232411	25940	10029998-0006	10000	513010 - Retire City Misc	1,326,657	1,340,691	14,034	1,096,198	1,119,444	23,246
NGFS	PUC	232411	25940	10029998-0006	10000	514010 - Social Security (OASDI & HI)	531,207	533,814	2,607	552,773	558,218	5,445
NGFS	PUC	232411	25940	10029998-0006	10000	514020 - Social Sec-Medicare(HI Only)	126,136	127,295	1,159	131,393	133,793	2,400
NGFS	PUC	232411	25940	10029998-0006	10000	515010 - Health Service-City Match	152,131	153,635	1,504	161,285	162,879	1,594
NGFS	PUC	232411	25940	10029998-0006	10000	515020 - Retiree Health-Match-Prop B	53,889	54,377	488	56,133	57,172	1,039
NGFS	PUC	232411	25940	10029998-0006	10000	515030 - RetireeHlthCare-CityMatchProj	33,080	33,373	293	34,485	35,098	613
NGFS	PUC	232411	25940	10029998-0006	10000	515710 - Dependent Coverage	910,889	916,935	6,046	965,502	971,911	6,409
NGFS	PUC	232411	25940	10029998-0006	10000	516010 - Dental Coverage	68,456	68,969	513	70,499	71,028	529
NGFS	PUC	232411	25940	10029998-0006	10000	517010 - Unemployment Insurance	8,674	8,768	94	9,073	9,213	140
NGFS	PUC	232411	25940	10029998-0006	10000	519120 - Long Term Disability Insurance	26,672	26,985	313	28,017	28,647	630
NGFS	PUC	232411	25940	10029998-0008	10000	501010 - Perm Salaries-Misc-Regular	857,717	866,750	9,033	890,958	909,938	18,980
NGFS	PUC	232411	25940	10029998-0008	10000	513010 - Retire City Misc	155,432	157,071	1,639	127,467	130,188	2,721
NGFS	PUC	232411	25940	10029998-0008	10000	514010 - Social Security (OASDI & HI)	65,049	65,523	474	67,082	68,072	990
NGFS	PUC	232411	25940	10029998-0008	10000	514020 - Social Sec-Medicare(HI Only)	15,224	15,359	135	15,706	15,984	278
NGFS	PUC	232411	25940	10029998-0008	10000	515010 - Health Service-City Match	15,869	15,938	69	16,823	16,896	73
NGFS	PUC	232411	25940	10029998-0008	10000	515020 - Retiree Health-Match-Prop B	6,503	6,560	57	6,710	6,831	121
NGFS	PUC	232411	25940	10029998-0008	10000	515030 - RetireeHlthCare-CityMatchProj	3,992	4,027	35	4,123	4,194	71
NGFS	PUC	232411	25940	10029998-0008	10000	515710 - Dependent Coverage	107,565	107,841	276	114,014	114,307	293
NGFS	PUC	232411	25940	10029998-0008	10000	516010 - Dental Coverage	8,003	8,027	24	8,242	8,266	24

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	232411	25940	10029998-0008	10000	517010 - Unemployment Insurance	1,047	1,060	13	1,085	1,100	15
NGFS	PUC	232411	25940	10029998-0008	10000	519120 - Long Term Disability Insurance	3,344	3,380	36	3,475	3,547	72
NGFS	PUC	232415	25940	10029996-0004	10000	515010 - Health Service-City Match	51,644	51,681	37	54,745	54,784	39
NGFS	PUC	232415	25940	10029996-0004	10000	515710 - Dependent Coverage	105,004	105,151	147	111,299	111,455	156
NGFS	PUC	232415	25940	10029996-0004	10000	516010 - Dental Coverage	10,030	10,042	12	10,332	10,345	13
NGFS	PUC	232415	25940	10029996-0004	10000	581140 - DT Technology Projects	-	20,000	20,000	-	20,000	20,000
NGFS	PUC	232416	25940	10029996-0004	10000	501010 - Perm Salaries-Misc-Regular	3,864,365	3,907,778	43,413	4,029,774	4,121,325	91,551
NGFS	PUC	232416	25940	10029996-0004	10000	513010 - Retire City Misc	688,206	695,900	7,694	564,088	576,821	12,733
NGFS	PUC	232416	25940	10029996-0004	10000	514010 - Social Security (OASDI & HI)	213,000	213,600	600	221,803	223,068	1,265
NGFS	PUC	232416	25940	10029996-0004	10000	514020 - Social Sec-Medicare(HI Only)	57,925	58,555	630	60,315	61,652	1,337
NGFS	PUC	232416	25940	10029996-0004	10000	515010 - Health Service-City Match	103,683	103,835	152	110,877	111,037	160
NGFS	PUC	232416	25940	10029996-0004	10000	515020 - Retiree Health-Match-Prop B	24,752	25,024	272	25,776	26,340	564
NGFS	PUC	232416	25940	10029996-0004	10000	515030 - RetireeHlthCare-CityMatchProj	15,198	15,355	157	15,831	16,176	345
NGFS	PUC	232416	25940	10029996-0004	10000	515710 - Dependent Coverage	276,024	276,632	608	295,294	295,939	645
NGFS	PUC	232416	25940	10029996-0004	10000	516010 - Dental Coverage	24,856	24,908	52	25,843	25,896	53
NGFS	PUC	232416	25940	10029996-0004	10000	517010 - Unemployment Insurance	3,997	4,039	42	4,160	4,252	92
NGFS	PUC	232416	25940	10029996-0004	10000	519120 - Long Term Disability Insurance	13,477	13,628	151	14,051	14,373	322
NGFS	PUC	232417	25940	10029996-0004	10000	501010 - Perm Salaries-Misc-Regular	2,343,916	2,357,379	13,463	2,425,255	2,453,612	28,357
NGFS	PUC	232417	25940	10029996-0004	10000	513010 - Retire City Misc	422,918	422,705	(213)	345,081	346,341	1,260
NGFS	PUC	232417	25940	10029996-0004	10000	514010 - Social Security (OASDI & HI)	176,523	176,839	316	181,370	182,038	668
NGFS	PUC	232417	25940	10029996-0004	10000	514020 - Social Sec-Medicare(HI Only)	41,932	42,130	198	43,111	43,522	411
NGFS	PUC	232417	25940	10029996-0004	10000	515010 - Health Service-City Match	66,276	66,349	73	70,253	70,331	78
NGFS	PUC	232417	25940	10029996-0004	10000	515020 - Retiree Health-Match-Prop B	17,917	18,001	84	18,422	18,598	176
NGFS	PUC	232417	25940	10029996-0004	10000	515030 - RetireeHlthCare-CityMatchProj	10,998	11,050	52	11,315	11,422	107
NGFS	PUC	232417	25940	10029996-0004	10000	515710 - Dependent Coverage	242,646	242,940	294	257,204	257,516	312
NGFS	PUC	232417	25940	10029996-0004	10000	516010 - Dental Coverage	20,171	20,196	25	20,777	20,803	26
NGFS	PUC	232417	25940	10029996-0004	10000	517010 - Unemployment Insurance	2,890	2,902	12	2,973	3,003	30
NGFS	PUC	232417	25940	10029996-0004	10000	519120 - Long Term Disability Insurance	8,573	8,625	52	8,872	8,977	105
NGFS	PUC	232418	25940	10029996-0004	10000	501010 - Perm Salaries-Misc-Regular	3,307,798	3,317,173	9,375	3,667,313	3,676,989	9,676
NGFS	PUC	232418	25940	10029996-0004	10000	513010 - Retire City Misc	592,469	594,130	1,661	517,259	518,604	1,345
NGFS	PUC	232418	25940	10029996-0004	10000	514020 - Social Sec-Medicare(HI Only)	50,134	50,270	136	55,338	55,479	141
NGFS	PUC	232418	25940	10029996-0004	10000	515010 - Health Service-City Match	97,098	97,313	215	109,742	109,970	228
NGFS	PUC	232418	25940	10029996-0004	10000	515020 - Retiree Health-Match-Prop B	21,424	21,482	58	23,648	23,708	60
NGFS	PUC	232418	25940	10029996-0004	10000	515030 - RetireeHlthCare-CityMatchProj	13,150	13,186	36	14,516	14,553	37
NGFS	PUC	232418	25940	10029996-0004	10000	515710 - Dependent Coverage	246,877	247,743	866	280,593	281,511	918
NGFS	PUC	232418	25940	10029996-0004	10000	516010 - Dental Coverage	22,464	22,538	74	24,787	24,863	76
NGFS	PUC	232418	25940	10029996-0004	10000	517010 - Unemployment Insurance	3,460	3,470	10	3,815	3,825	10
NGFS	PUC	232418	25940	10029996-0004	10000	519120 - Long Term Disability Insurance	10,653	10,686	33	11,881	11,915	34
NGFS	PUC	232421	25940	10029997-0002	10000	515010 - Health Service-City Match	74,277	74,369	92	78,736	78,833	97
NGFS	PUC	232421	25940	10029997-0002	10000	515710 - Dependent Coverage	154,387	154,757	370	163,646	164,038	392
NGFS	PUC	232421	25940	10029997-0002	10000	516010 - Dental Coverage	14,669	14,700	31	15,111	15,144	33

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	232422	25940	10029997-0020	10000	501010 - Perm Salaries-Misc-Regular	6,111,278	6,144,759	33,481	6,374,319	6,444,679	70,360
NGFS	PUC	232422	25940	10029997-0020	10000	513010 - Retire City Misc	1,104,748	1,110,135	5,387	909,553	918,885	9,332
NGFS	PUC	232422	25940	10029997-0020	10000	514010 - Social Security (OASDI & HI)	413,664	415,007	1,343	430,098	432,905	2,807
NGFS	PUC	232422	25940	10029997-0020	10000	514020 - Social Sec-Medicare(HI Only)	98,498	98,997	499	102,465	103,494	1,029
NGFS	PUC	232422	25940	10029997-0020	10000	515010 - Health Service-City Match	167,872	168,666	794	177,972	178,814	842
NGFS	PUC	232422	25940	10029997-0020	10000	515020 - Retiree Health-Match-Prop B	42,096	42,305	209	43,778	44,224	446
NGFS	PUC	232422	25940	10029997-0020	10000	515030 - RetireeHlthCare-CityMatchProj	25,829	25,957	128	26,890	27,154	264
NGFS	PUC	232422	25940	10029997-0020	10000	515710 - Dependent Coverage	783,075	786,269	3,194	830,036	833,422	3,386
NGFS	PUC	232422	25940	10029997-0020	10000	516010 - Dental Coverage	62,244	62,515	271	64,110	64,389	279
NGFS	PUC	232422	25940	10029997-0020	10000	517010 - Unemployment Insurance	6,770	6,812	42	7,067	7,126	59
NGFS	PUC	232422	25940	10029997-0020	10000	519120 - Long Term Disability Insurance	19,612	19,746	134	20,499	20,768	269
NGFS	PUC	232423	25940	10029997-0002	10000	501010 - Perm Salaries-Misc-Regular	2,681,664	2,710,939	29,275	2,782,465	2,834,152	51,687
NGFS	PUC	232423	25940	10029997-0002	10000	513010 - Retire City Misc	477,233	482,419	5,186	389,989	397,177	7,188
NGFS	PUC	232423	25940	10029997-0002	10000	514020 - Social Sec-Medicare(HI Only)	41,361	41,785	424	42,889	43,641	752
NGFS	PUC	232423	25940	10029997-0002	10000	515010 - Health Service-City Match	76,538	76,682	144	81,129	81,281	152
NGFS	PUC	232423	25940	10029997-0002	10000	515020 - Retiree Health-Match-Prop B	17,672	17,856	184	18,329	18,648	319
NGFS	PUC	232423	25940	10029997-0002	10000	515030 - RetireeHlthCare-CityMatchProj	10,854	10,963	109	11,255	11,451	196
NGFS	PUC	232423	25940	10029997-0002	10000	515710 - Dependent Coverage	199,275	199,852	577	211,239	211,850	611
NGFS	PUC	232423	25940	10029997-0002	10000	516010 - Dental Coverage	18,033	18,082	49	18,578	18,629	51
NGFS	PUC	232423	25940	10029997-0002	10000	517010 - Unemployment Insurance	2,851	2,881	30	2,958	3,011	53
NGFS	PUC	232423	25940	10029997-0002	10000	519120 - Long Term Disability Insurance	9,206	9,308	102	9,554	9,737	183
NGFS	PUC	232424	25940	10029997-0020	10000	501010 - Perm Salaries-Misc-Regular	7,722,622	7,784,802	62,180	7,970,649	8,080,172	109,523
NGFS	PUC	232424	25940	10029997-0020	10000	513010 - Retire City Misc	1,390,601	1,398,574	7,973	1,131,179	1,143,292	12,113
NGFS	PUC	232424	25940	10029997-0020	10000	514010 - Social Security (OASDI & HI)	521,579	524,789	3,210	536,774	541,710	4,936
NGFS	PUC	232424	25940	10029997-0020	10000	514020 - Social Sec-Medicare(HI Only)	123,772	124,675	903	127,422	129,007	1,585
NGFS	PUC	232424	25940	10029997-0020	10000	515020 - Retiree Health-Match-Prop B	52,876	53,262	386	54,447	55,125	678
NGFS	PUC	232424	25940	10029997-0020	10000	515030 - RetireeHlthCare-CityMatchProj	32,476	32,711	235	33,431	33,847	416
NGFS	PUC	232424	25940	10029997-0020	10000	517010 - Unemployment Insurance	8,534	8,597	63	8,783	8,890	107
NGFS	PUC	232424	25940	10029997-0020	10000	519120 - Long Term Disability Insurance	26,522	26,724	202	27,371	27,753	382
NGFS	PUC	232425	25940	10029996-0004	10000	501010 - Perm Salaries-Misc-Regular	7,731,658	7,735,024	3,366	8,001,217	8,004,693	3,476
NGFS	PUC	232425	25940	10029996-0004	10000	513010 - Retire City Misc	1,388,885	1,389,499	614	1,132,487	1,132,987	500
NGFS	PUC	232425	25940	10029996-0004	10000	514010 - Social Security (OASDI & HI)	504,130	504,340	210	520,415	520,629	214
NGFS	PUC	232425	25940	10029996-0004	10000	514020 - Social Sec-Medicare(HI Only)	119,666	119,716	50	123,570	123,620	50
NGFS	PUC	232425	25940	10029996-0004	10000	515010 - Health Service-City Match	159,923	160,165	242	169,547	169,803	256
NGFS	PUC	232425	25940	10029996-0004	10000	515020 - Retiree Health-Match-Prop B	51,139	51,159	20	52,782	52,802	20
NGFS	PUC	232425	25940	10029996-0004	10000	515030 - RetireeHlthCare-CityMatchProj	31,385	31,399	14	32,405	32,419	14
NGFS	PUC	232425	25940	10029996-0004	10000	515710 - Dependent Coverage	826,273	827,243	970	875,892	876,920	1,028
NGFS	PUC	232425	25940	10029996-0004	10000	516010 - Dental Coverage	66,649	66,731	82	68,680	68,764	84
NGFS	PUC	232425	25940	10029996-0004	10000	517010 - Unemployment Insurance	8,241	8,245	4	8,520	8,524	4
NGFS	PUC	292648	25940	10029995-0040	10000	501010 - Perm Salaries-Misc-Regular	1,401,735	1,405,485	3,750	1,456,876	1,464,817	7,941
NGFS	PUC	292648	25940	10029995-0040	10000	513010 - Retire City Misc	245,425	246,089	664	200,209	201,313	1,104

**Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	PUC	292648	25940	10029995-0040	10000	514020 - Social Sec-Medicare(HI Only)	20,328	20,382	54	21,125	21,240	115
NGFS	PUC	292648	25940	10029995-0040	10000	515010 - Health Service-City Match	32,721	32,820	99	34,685	34,789	104
NGFS	PUC	292648	25940	10029995-0040	10000	515020 - Retiree Health-Match-Prop B	8,688	8,712	24	9,027	9,076	49
NGFS	PUC	292648	25940	10029995-0040	10000	515030 - RetireeHlthCare-CityMatchProj	5,335	5,349	14	5,542	5,572	30
NGFS	PUC	292648	25940	10029995-0040	10000	515710 - Dependent Coverage	91,827	92,223	396	97,339	97,758	419
NGFS	PUC	292648	25940	10029995-0040	10000	516010 - Dental Coverage	8,266	8,300	34	8,517	8,551	34
NGFS	PUC	292648	25940	10029995-0040	10000	517010 - Unemployment Insurance	1,401	1,405	4	1,460	1,468	8
NGFS	PUC	292648	25940	10029995-0040	10000	519120 - Long Term Disability Insurance	2,836	2,849	13	2,965	2,993	28
NGFS	PUC	295647	25940	10029995-0002	10000	501010 - Perm Salaries-Misc-Regular	1,992,272	1,999,946	7,674	2,057,944	2,074,078	16,134
NGFS	PUC	295647	25940	10029995-0002	10000	513010 - Retire City Misc	359,369	356,831	(2,538)	292,706	290,924	(1,782)
NGFS	PUC	295647	25940	10029995-0002	10000	514010 - Social Security (OASDI & HI)	138,179	138,653	474	141,882	142,884	1,002
NGFS	PUC	295647	25940	10029995-0002	10000	514020 - Social Sec-Medicare(HI Only)	33,699	33,813	114	34,635	34,869	234
NGFS	PUC	295647	25940	10029995-0002	10000	515010 - Health Service-City Match	51,781	51,801	20	54,889	54,911	22
NGFS	PUC	295647	25940	10029995-0002	10000	515020 - Retiree Health-Match-Prop B	14,398	14,446	48	14,801	14,903	102
NGFS	PUC	295647	25940	10029995-0002	10000	515030 - RetireeHlthCare-CityMatchProj	8,842	8,872	30	9,090	9,150	60
NGFS	PUC	295647	25940	10029995-0002	10000	515710 - Dependent Coverage	197,913	197,995	82	209,783	209,870	87
NGFS	PUC	295647	25940	10029995-0002	10000	516010 - Dental Coverage	16,446	16,453	7	16,940	16,947	7
NGFS	PUC	295647	25940	10029995-0002	10000	517010 - Unemployment Insurance	2,326	2,332	6	2,390	2,408	18
NGFS	PUC	295647	25940	10029995-0002	10000	519120 - Long Term Disability Insurance	4,930	4,960	30	5,095	5,155	60
NGFS	RET	232318	31330	10026788-0001	10000	470199 - Emp Retirement Contributions	40,112,326	39,993,270	(119,056)	41,315,844	41,234,718	(81,126)
NGFS	RET	232318	31330	10026788-0001	10000	501010 - Perm Salaries-Misc-Regular	5,192,438	5,043,434	(149,004)	5,761,482	5,607,678	(153,804)
NGFS	RET	232318	31330	10026788-0001	10000	513010 - Retire City Misc	932,134	905,014	(27,120)	816,116	793,976	(22,140)
NGFS	RET	232318	31330	10026788-0001	10000	514010 - Social Security (OASDI & HI)	346,982	337,742	(9,240)	380,024	370,496	(9,528)
NGFS	RET	232318	31330	10026788-0001	10000	514020 - Social Sec-Medicare(HI Only)	85,431	83,271	(2,160)	93,834	91,602	(2,232)
NGFS	RET	232318	31330	10026788-0001	10000	515010 - Health Service-City Match	219,709	222,264	2,555	243,645	246,228	2,583
NGFS	RET	232318	31330	10026788-0001	10000	515020 - Retiree Health-Match-Prop B	36,492	35,580	(912)	40,106	39,146	(960)
NGFS	RET	232318	31330	10026788-0001	10000	515030 - RetireeHlthCare-CityMatchProj	22,405	21,841	(564)	24,613	24,025	(588)
NGFS	RET	232318	31330	10026788-0001	10000	515710 - Dependent Coverage	416,111	424,733	8,622	483,397	491,981	8,584
NGFS	RET	232318	31330	10026788-0001	10000	516010 - Dental Coverage	40,555	41,089	534	45,283	45,788	505
NGFS	RET	232318	31330	10026788-0001	10000	517010 - Unemployment Insurance	5,904	5,748	(156)	6,478	6,322	(156)
NGFS	RET	232318	31330	10026788-0001	10000	519120 - Long Term Disability Insurance	15,012	14,436	(576)	16,898	16,298	(600)
NGFS	RET	232318	31330	10026788-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	855,000	855,442	442	855,000	855,380	380
NGFS	RET	232319	31330	10026788-0001	10000	515010 - Health Service-City Match	99,105	99,381	276	116,753	117,045	292
NGFS	RET	232319	31330	10026788-0001	10000	515710 - Dependent Coverage	275,117	276,226	1,109	326,176	327,352	1,176
NGFS	RET	232319	31330	10026788-0001	10000	516010 - Dental Coverage	25,411	25,505	94	29,229	29,326	97
NGFS	RET	232320	31330	10026788-0001	10000	501000 - Perm Salaries-Misc-Budget	(19,351)	-	19,351	(19,351)	-	19,351
NGFS	RET	232320	31330	10026788-0001	10000	501010 - Perm Salaries-Misc-Regular	6,839,164	6,961,944	122,780	7,204,923	7,360,093	155,170
NGFS	RET	232320	31330	10026788-0001	10000	513000 - Retirement - Budget	86,735	-	(86,735)	86,735	-	(86,735)
NGFS	RET	232320	31330	10026788-0001	10000	513010 - Retire City Misc	1,219,090	1,240,522	21,432	1,010,133	1,031,456	21,323
NGFS	RET	232320	31330	10026788-0001	10000	514010 - Social Security (OASDI & HI)	356,503	361,268	4,765	371,786	377,902	6,116
NGFS	RET	232320	31330	10026788-0001	10000	514020 - Social Sec-Medicare(HI Only)	99,166	100,945	1,779	104,465	106,717	2,252

**Technical Adjustments for May 1 Departments
FY 2022-23 and FY 2023-24**

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2022-23 May 1 Proposed	FY 2022-23 Updated	Variance FY 2022-23	FY 2023-24 May 1 Proposed	FY 2023-24 Updated	Variance FY 2023-24
NGFS	RET	232320	31330	10026788-0001	10000	515010 - Health Service-City Match	192,400	193,722	1,322	208,010	209,440	1,430
NGFS	RET	232320	31330	10026788-0001	10000	515020 - Retiree Health-Match-Prop B	42,373	43,132	759	44,644	45,603	959
NGFS	RET	232320	31330	10026788-0001	10000	515030 - RetireeHlthCare-CityMatchProj	26,012	26,482	470	27,408	28,000	592
NGFS	RET	232320	31330	10026788-0001	10000	515710 - Dependent Coverage	490,152	495,466	5,314	530,116	535,867	5,751
NGFS	RET	232320	31330	10026788-0001	10000	516010 - Dental Coverage	44,859	45,310	451	47,152	47,627	475
NGFS	RET	232320	31330	10026788-0001	10000	517010 - Unemployment Insurance	6,839	6,966	127	7,206	7,361	155
NGFS	RET	232320	31330	10026788-0001	10000	519120 - Long Term Disability Insurance	16,628	17,084	456	17,561	18,133	572
NGFS	RET	232320	31330	10026788-0001	10000	581120 - GF-Con-Financial Systems	69,188	71,317	2,129	70,544	74,184	3,640
NGFS	RET	232320	31330	10026788-0001	10000	581130 - GF-Con-Internal Audits	86,559	86,117	(442)	89,894	89,514	(380)
NGFS	RET	232320	31330	10026788-0001	10000	581210 - DT Technology Infrastructure	366,309	331,968	(34,341)	391,660	358,564	(33,096)
NGFS	RET	232320	31330	10026788-0001	10000	581245 - GF-CON-Information System C	193,831	191,258	(2,573)	195,201	192,476	(2,725)
NGFS	RET	232320	31330	10026788-0001	10000	581325 - DT Enterprise Tech Contracts	40,903	40,904	1	53,642	53,642	-
NGFS	RET	232320	31330	10026788-0001	10000	581360 - DT Telecommunications Servic	54,219	54,219	-	54,219	54,634	415
NGFS	RET	232320	31330	10026788-0001	10000	598040 - Designated For General Reser	328,114	328,113	(1)	-	-	-
NGFS	RNT	232325	10850	10026789-0001	10000	499999 - Beg Fund Balance - Budget Or	3,285,311	4,299,789	1,014,478	2,439,966	2,410,136	(29,830)
NGFS	RNT	232325	10850	10026789-0001	10000	501000 - Perm Salaries-Misc-Budget	(577)	-	577	(577)	-	577
NGFS	RNT	232325	10850	10026789-0001	10000	501010 - Perm Salaries-Misc-Regular	7,338,394	7,362,789	24,395	7,585,726	7,610,743	25,017
NGFS	RNT	232325	10850	10026789-0001	10000	513000 - Retirement - Budget	21,918	-	(21,918)	21,918	-	(21,918)
NGFS	RNT	232325	10850	10026789-0001	10000	513010 - Retire City Misc	1,310,212	1,314,608	4,396	1,065,816	1,069,369	3,553
NGFS	RNT	232325	10850	10026789-0001	10000	514010 - Social Security (OASDI & HI)	375,852	376,783	931	387,860	388,811	951
NGFS	RNT	232325	10850	10026789-0001	10000	514020 - Social Sec-Medicare(HI Only)	108,396	108,750	354	111,982	112,345	363
NGFS	RNT	232325	10850	10026789-0001	10000	515010 - Health Service-City Match	217,409	217,971	562	230,465	231,070	605
NGFS	RNT	232325	10850	10026789-0001	10000	515020 - Retiree Health-Match-Prop B	46,198	46,349	151	47,741	47,896	155
NGFS	RNT	232325	10850	10026789-0001	10000	515030 - RetireeHlthCare-CityMatchProj	28,368	28,461	93	29,309	29,404	95
NGFS	RNT	232325	10850	10026789-0001	10000	515710 - Dependent Coverage	537,101	539,359	2,258	569,315	571,745	2,430
NGFS	RNT	232325	10850	10026789-0001	10000	516010 - Dental Coverage	48,721	48,913	192	50,193	50,393	200
NGFS	RNT	232325	10850	10026789-0001	10000	517010 - Unemployment Insurance	7,481	7,506	25	7,726	7,751	25
NGFS	RNT	232325	10850	10026789-0001	10000	519010 - Fringe Adjustments-Budget	-	(2,029)	(2,029)	-	59	59
NGFS	RNT	232325	10850	10026789-0001	10000	519120 - Long Term Disability Insurance	24,541	24,633	92	25,364	25,458	94
NGFS	RNT	232325	10850	10026789-0001	10000	581130 - GF-Con-Internal Audits	30,499	32,528	2,029	28,811	28,752	(59)
NGFS	RNT	232325	10850	10026789-0001	10000	581210 - DT Technology Infrastructure	112,515	114,885	2,370	122,667	126,452	3,785
NGFS	RNT	232325	10850	10026789-0001	10000	581360 - DT Telecommunications Servic	11,538	11,538	-	11,538	11,713	175
NGFS	RNT	232325	10850	10026789-0001	10000	581470 - GF-HR-Client Svc-Recrut-Assc	91,874	91,874	-	91,874	45,937	(45,937)
NGFS	RNT	232325	10850	10026789-0001	10000	591060 - OTO To 1G-General Fund	0	1,000,000	1,000,000	-	-	-

OFFICE OF THE MAYOR
SAN FRANCISCO



RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
LONDON N. BREED
MAYOR
JUN -1 PM 1:19

BY

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Ashley Groffenberger, Mayor's Budget Director
Date: June 1, 2022
Re: Mayor's FY 2022-23 and FY 2023-24 Budget Submission

Madam Clerk,

In accordance with City and County of San Francisco Charter, Article IX, Section 9.100, the Mayor's Office hereby submits the Mayor's proposed budget by June 1st, corresponding legislation, and related materials for Fiscal Year (FY) 2022-23 and FY 2023-24.

In addition to the Mayor's Proposed FY 2022-23 and FY 2023-24 Budget Book, the following items are included in the Mayor's submission:

- The Annual Appropriation Ordinance and Annual Salary Ordinance, along with Administrative Provisions
- The proposed budget for the Office of Community Investment and Infrastructure for FY 2022-23
- 28 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
- A letter addressing funding levels for nonprofit corporations or public entities for the coming two fiscal years
- Memo to the Board President requesting for 30-day rule waivers on ordinances
- A list of technical adjustments to the budgets for select departments submitted on May 1

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 dark ink, appearing to read "A. Groffenberger", followed by a horizontal line.

Ashley Groffenberger
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	Critical Repair/Recovery Stimulus COPs	Authorizes COPs to finance or refinance the capital plan in the budget.	Ordinance	
ADM	Entertainment Commission Fee Changes	Fee decrease for fixed speakers due to the Commission's "Just Add Music" initiative.	Ordinance	
ADM	Reproduction and Notary Fee Changes	Fee increase for a variety of printing and scanning services at the Permit Center.	Ordinance	
ADM	Prop J Continuation	Moscone Convention Center.	Resolution	
ADM	Prop J Continuation	Fleet security services.	Resolution	
ADM	Prop J Continuation	Real estate security services.	Resolution	
ADM	Prop J Continuation	Real estate custodial services.	Resolution	
BOS	Prop J Continuation	Budget Legislative Analyst (BLA).	Resolution	
CAT	Courthouse Construction Fund	The Board adopted an ordinance last year terminating the Fund, which was established in 1992, because the courthouse construction project is complete and fully financed. This ordinance completes the process.	Ordinance	
CON	Access Line Tax	Sets Access Line Tax. Revenues assumed in budget.	Resolution	
CON	Neighborhood Beautification Fund	Neighborhood Beautification Fund contribution levels assumed in budget.	Ordinance	
DEM	EMSA Fee Changes	Changing the fee structure for EMSA fees that are charged to hospitals.	Ordinance	
DPH	Recurring State Grants	Accept and expend for annual, recurring state grant funds.	Resolution	
DPH	Patient Rates	Amending the Health Code to set patient rates and rates for other services provided by the Department of Public Health.	Ordinance	
DPH	Prop J Continuation	Clinic security services.	Resolution	
DPW	Prop J Continuation	Security services.	Resolution	
FIR	Organizational Changes in the City's Administrative Code	Changing the City's Administrative Code to transition the Chief of EMS position up a Deputy Chief position.	Ordinance	
HRC	State Grant Acceptance	Acceptance of the state-funded California for All grant for the Opportunities for All program.	Resolution	
HSA	Prop J Continuation	Security services.	Resolution	
HSH	CAAP Legislation	Annual legislation for CAAP housing with funding from HSA.	Resolution	
HSH	Prop J Continuation	Security services.	Resolution	
MYR	Prop J Continuation	Security services.	Resolution	

POL	Police Vehicle Theft Crime Fund Surcharge	Increasing the car registration surcharge. Funds will be used to deter, investigate, or prosecute vehicle theft crimes.	Ordinance	
REC	Marina Dredging Surcharge	Imposing a surcharge to license fees at Marina West Harbor to pay for necessary dredging at the Harbor.	Ordinance	
REC	Francisco Park Conservancy Grant Agreement	Credits the Francisco Park Conservancy to offset unanticipated project cost increases incurred due to PG&E requirements.	Resolution	
REG	Prop J Continuation	Assembly of vote by mail envelope services.	Resolution	
SHF	Prop J Continuation	Food services at county jails.	Resolution	
TIS	Prop J Continuation	Mainframe system support.	Resolution	