File No. 240595 **Committee Item No.** 2
Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee **Date** June 14, 2024
Board of Supervisors Meeting **Date** _____

Cmte Board

☒ ☐ **Ordinance**
- **Proposed AAO FY2024-2025 and FY2025-2026**

☐ ☐ **Budget and Legislative Analyst Report**
☐ ☐ **Introduction Form**
☒ ☐ **Department/Agency Cover Letter and/or Report**
- **MYR Interim Exceptions Letter 5/31/2024**
- **MYR Minimum Compensation Ordinance Letter 5/31/2024**
- **MYR Technical Adjustment Letter 5/31/2024**
- **MYR Transfer of Function Letter 5/31/2024**
- **MYR 30-Day Waiver Request Letter 5/31/2024**
- **MYR Transmittal Letter and Trailing Legislation List 5/31/2024**

☐ ☐ **Public Correspondence**

OTHER **(Use back side if additional space is needed)**

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

Completed by: Brent Jalipa **Date** June 7, 2024
Completed by: Brent Jalipa **Date** _____

CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED
BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2024

File No. 240595 **Ordinance No. _____**

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

OFFICE OF THE CONTROLLER

CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller

Todd Rydstrom
Deputy Controller

PROPOSED INTERIM BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2024

FISCAL YEAR ENDING JUNE 30, 2025

and

FISCAL YEAR ENDING JUNE 30, 2026

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

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

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

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

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

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

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

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FILE NO. _____ ORDINANCE NO. _____

AN ORDINANCE APPROPRIATING ALL ESTIMATED RECEIPTS

AND ALL ESTIMATED EXPENDITURES FOR THE

CITY AND COUNTY OF SAN FRANCISCO

FOR THE FISCAL YEAR ENDING JUNE 30, 2025

and

THE FISCAL YEAR ENDING JUNE 30, 2026

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

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

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

CONSOLIDATED SCHEDULE OF SOURCES AND USES

Consolidated Schedule of Sources and Uses

Sources of Funds	FY 2024-25			FY 2025-26		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	225,854,162	881,518,767	1,107,372,929	219,564,822	272,375,684	491,940,506
Prior Year Reserves	75,165,991	10,270,354	85,436,345	62,848,688	10,822,496	73,671,184
Regular Revenues	6,349,980,028	8,340,556,532	14,690,536,560	6,617,613,084	8,326,184,676	14,943,797,760
Transfers Into the General Fund	206,486,905	(206,486,905)		203,501,501	(203,501,501)	
Sources of Funds Total	**6,857,487,086**	**9,025,858,748**	**15,883,345,834**	**7,103,528,095**	**8,405,881,355**	**15,509,409,450**

Uses of Funds	FY 2024-25			FY 2025-26		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,237,616,386	9,810,673,803	16,048,290,189	6,366,207,522	9,798,603,508	16,164,811,030
Less Interdepartmental Recoveries	(739,153,709)	(721,875,423)	(1,461,029,132)	(773,349,799)	(785,857,611)	(1,559,207,410)
Capital Projects	52,590,744	823,161,779	875,752,523	41,060,435	387,404,843	428,465,278
Facilities Maintenance	2,515,793	84,903,241	87,419,034	2,578,332	85,883,626	88,461,958
Reserves	51,070,000	281,843,220	332,913,220	60,139,700	326,738,894	386,878,594
Transfers From the General Fund	1,252,847,872	(1,252,847,872)		1,406,891,905	(1,406,891,905)	
Uses of Funds Total	**6,857,487,086**	**9,025,858,748**	**15,883,345,834**	**7,103,528,095**	**8,405,881,355**	**15,509,409,450**

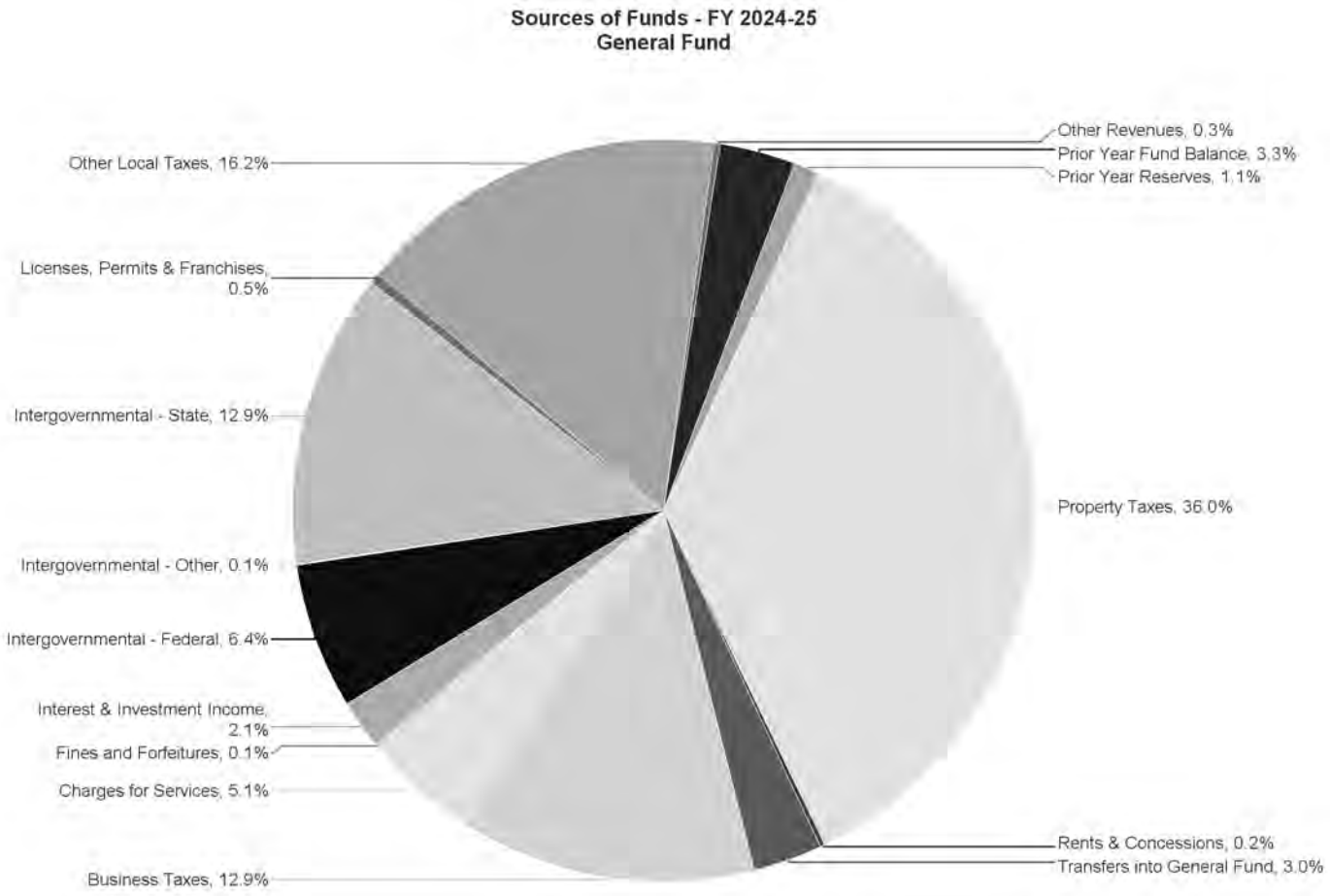
SOURCES OF FUNDS BY MAJOR SERVICE AREA

AND DEPARTMENT

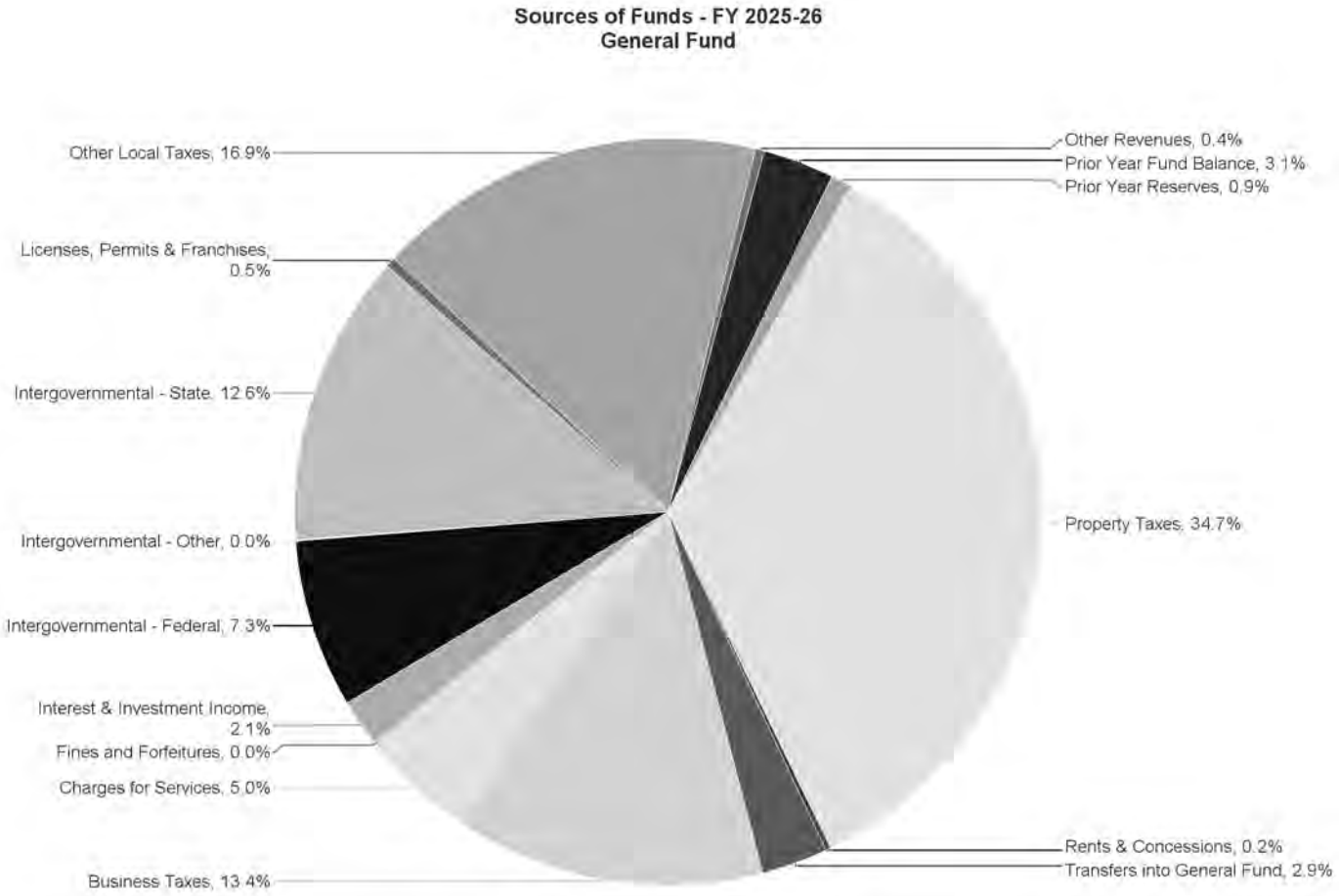
Department	Fiscal Year FY 2024-25			Fiscal Year FY 2025-26		
	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
01: Public Protection						
ADP Adult Probation	31,943,548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

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

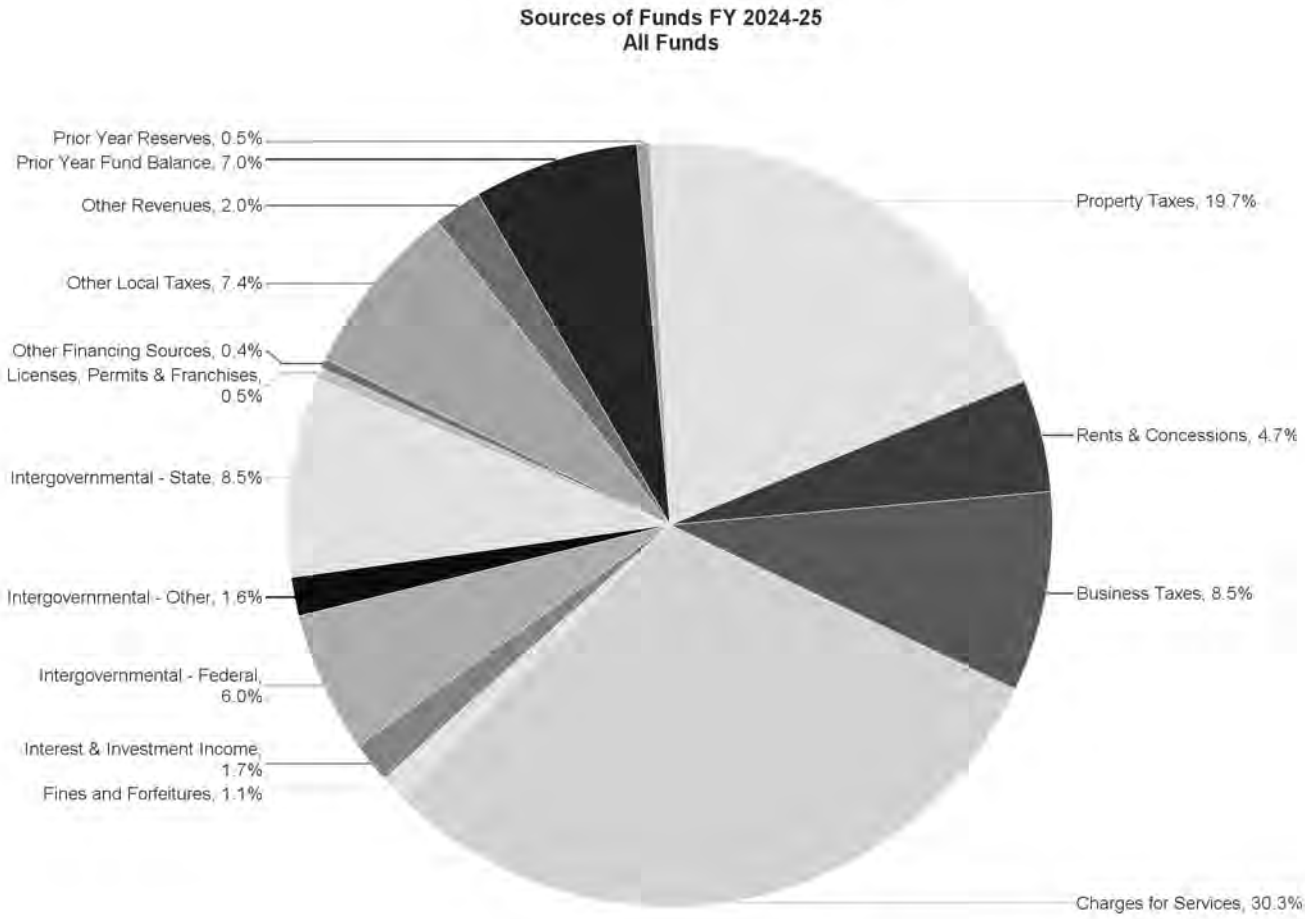
SOURCES OF FUNDS



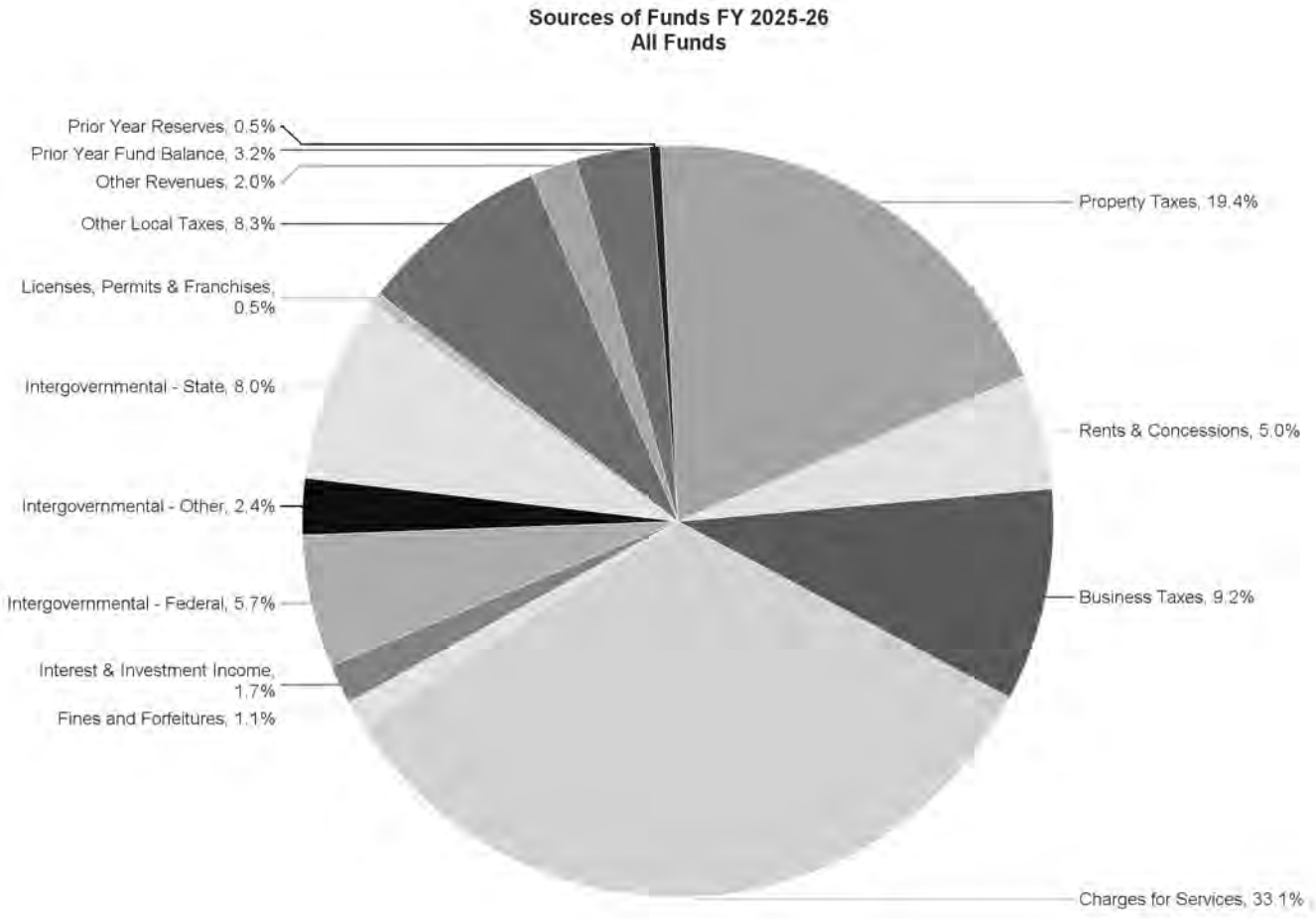
All Funds	Sorted by Size	
Sources of Funds	**FY 2024-25**	**% of Total**
Property Taxes	2,469,580,000	36.0%
Other Local Taxes	1,109,170,000	16.2%
Business Taxes	883,000,000	12.9%
Intergovernmental - State	881,252,917	12.9%
Intergovernmental - Federal	436,586,302	6.4%
Charges for Services	351,768,553	5.1%
Interest & Investment Income	146,714,561	2.1%
Licenses, Permits & Franchises	31,802,400	0.5%
Other Revenues	18,016,923	0.3%
Rents & Concessions	14,144,990	0.2%
Intergovernmental - Other	4,022,557	0.1%
Fines and Forfeitures	3,920,825	0.1%
Regular Revenues	**6,349,980,028**	**92.6%**
Prior Year Fund Balance	225,854,162	3.3%
Transfers into General Fund	206,486,905	3.0%
Prior Year Reserves	75,165,991	1.1%
	507,507,058	**7.4%**
Total Sources	**6,857,487,086**	**100.0%**



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

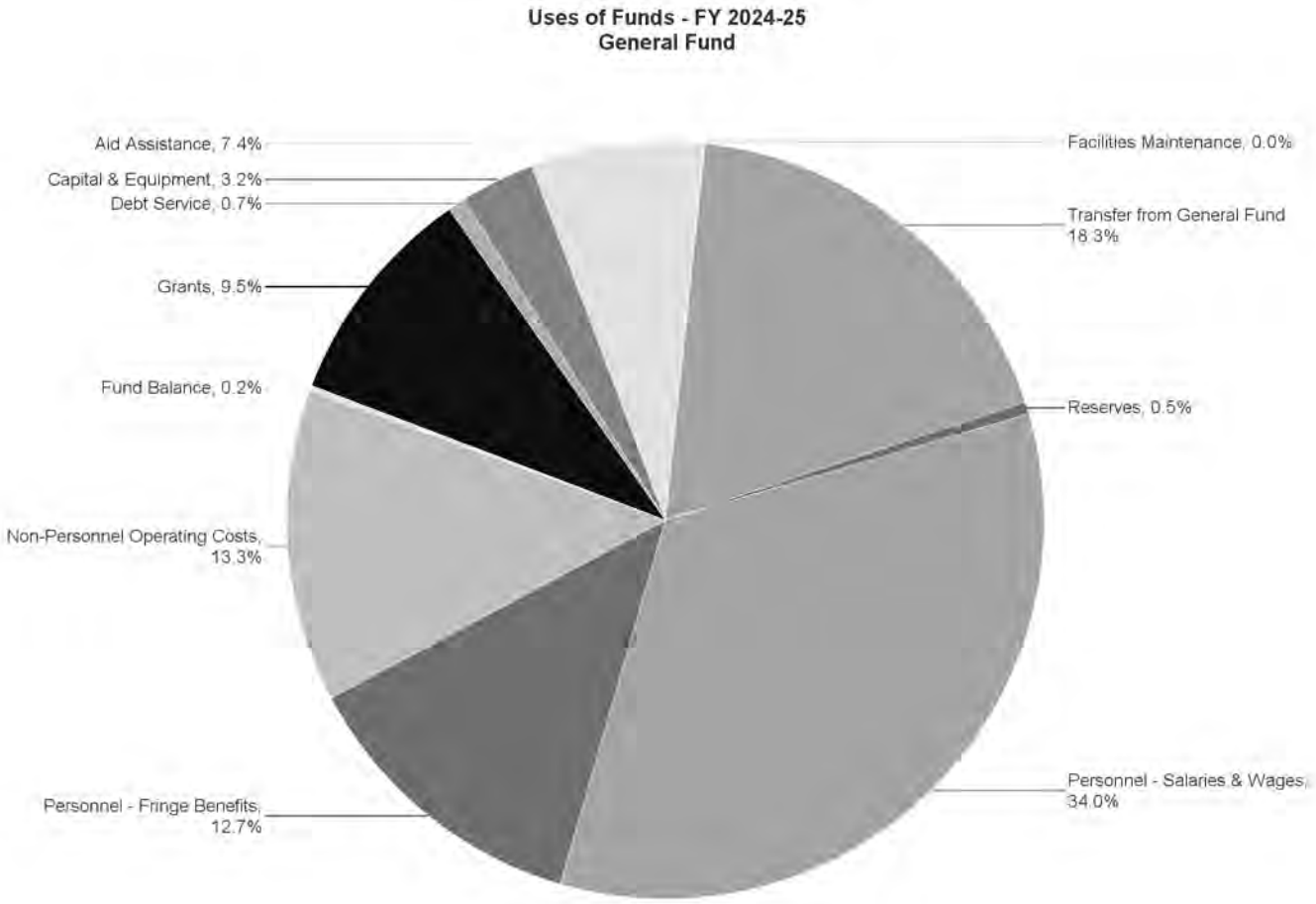


All Funds	Sorted by Size	
Sources of Funds	**FY 2024-25**	**% of Total**
Charges for Services	4,810,763,446	30.3%
Property Taxes	3,131,387,788	19.7%
Business Taxes	1,346,867,187	8.5%
Intergovernmental - State	1,345,278,564	8.5%
Other Local Taxes	1,182,960,000	7.4%
Intergovernmental - Federal	950,346,492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

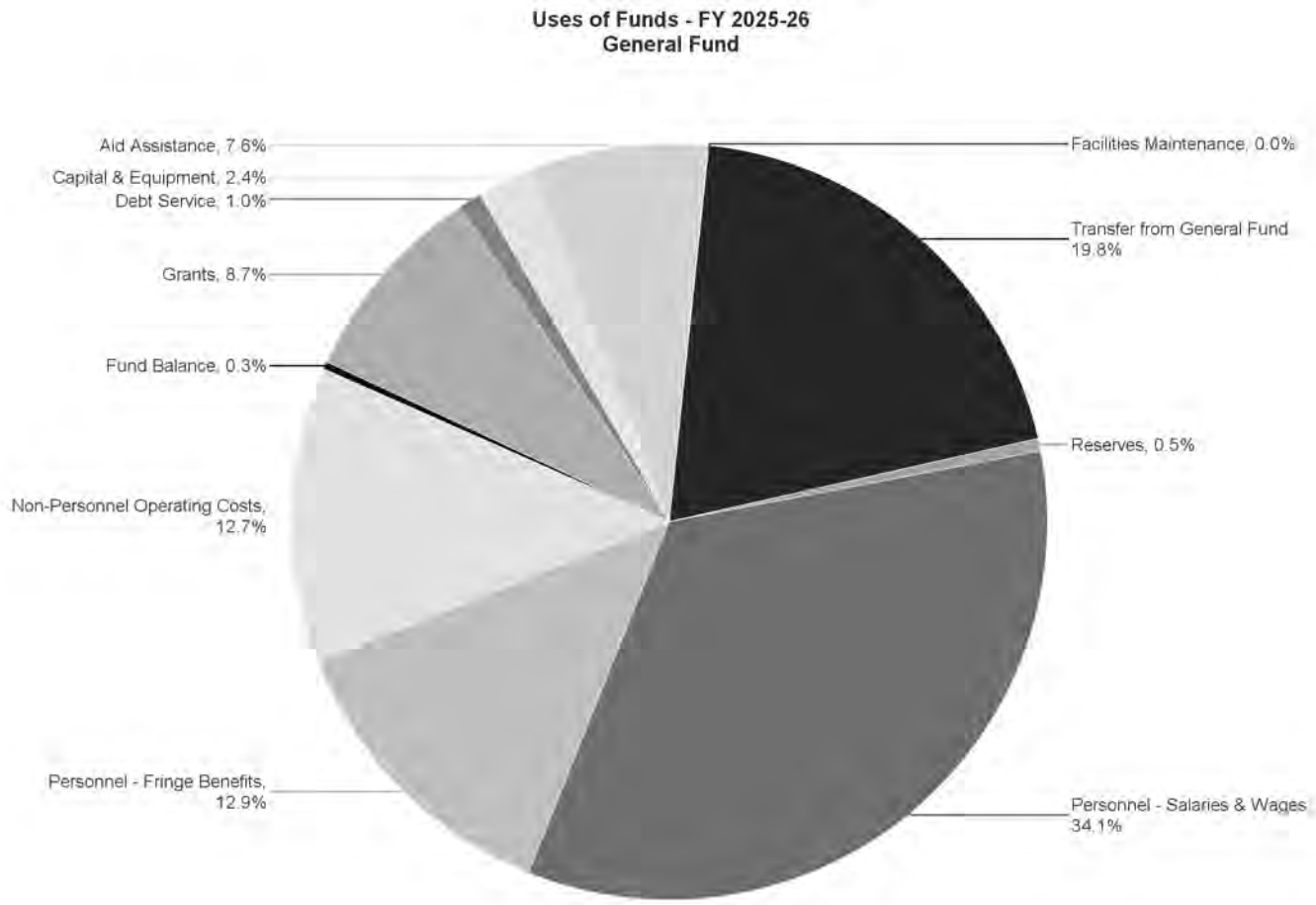


All Funds	Sorted by Size	
Sources of Funds	**FY 2025-26**	**% of Total**
Charges for Services	5,132,558,947	33.1%
Property Taxes	3,009,174,087	19.4%
Business Taxes	1,420,896,689	9.2%
Other Local Taxes	1,285,357,000	8.3%
Intergovernmental - State	1,242,826,984	8.0%
Intergovernmental - Federal	883,591,646	5.7%
Rents & Concessions	767,860,599	5.0%
Intergovernmental - Other	375,787,959	2.4%
Other Revenues	305,079,033	2.0%
Interest & Investment Income	267,420,448	1.7%
Fines and Forfeitures	175,268,761	1.1%
Licenses, Permits & Franchises	77,975,607	0.5%
Other Financing Sources	0	0.0%
Regular Revenues	**14,943,797,760**	**96.4%**
Prior Year Fund Balance	491,940,506	3.2%
Prior Year Reserves	73,671,184	0.5%
	565,611,690	**3.6%**
Total Sources	**15,509,409,450**	**100.0%**

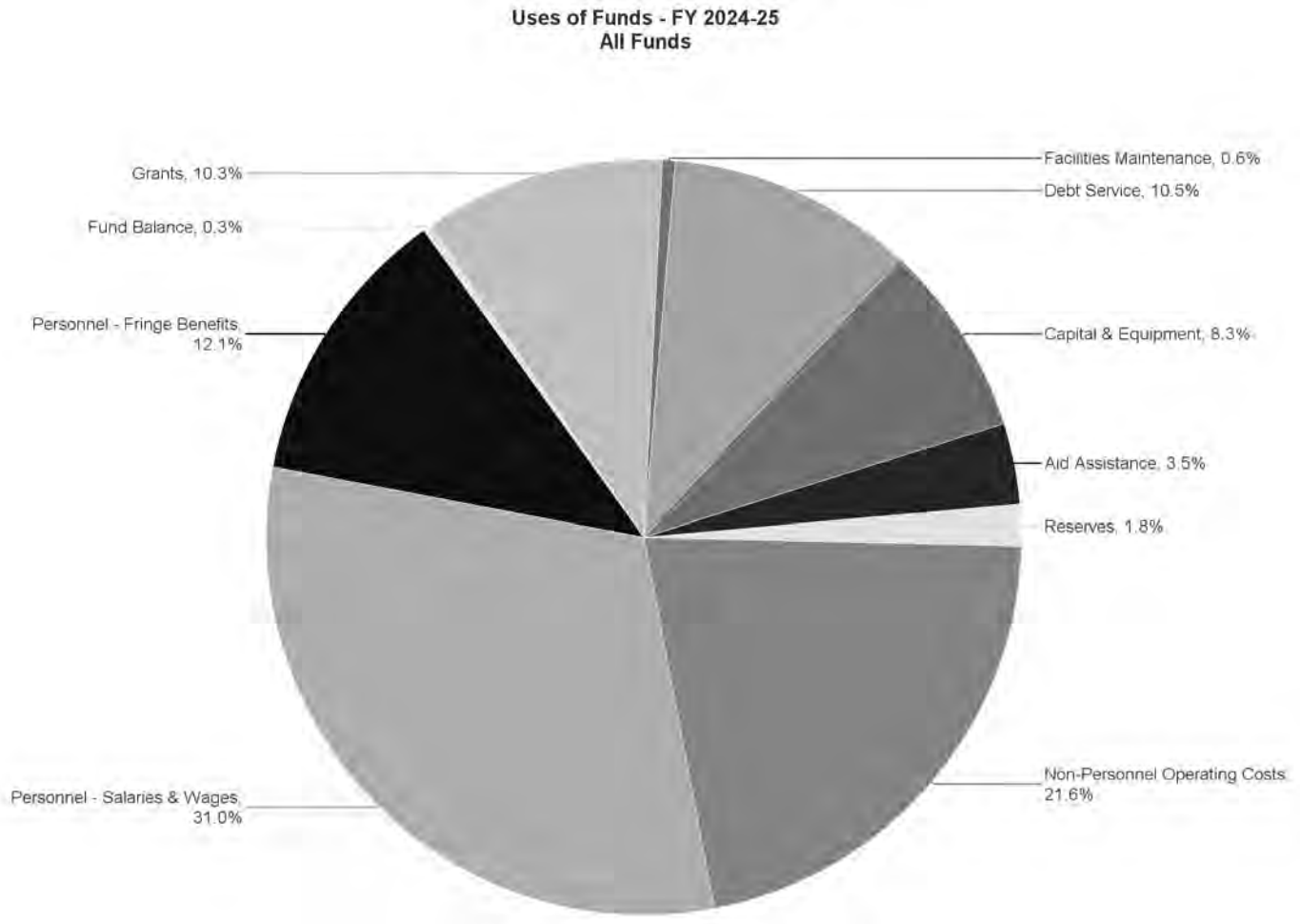
USES OF FUNDS



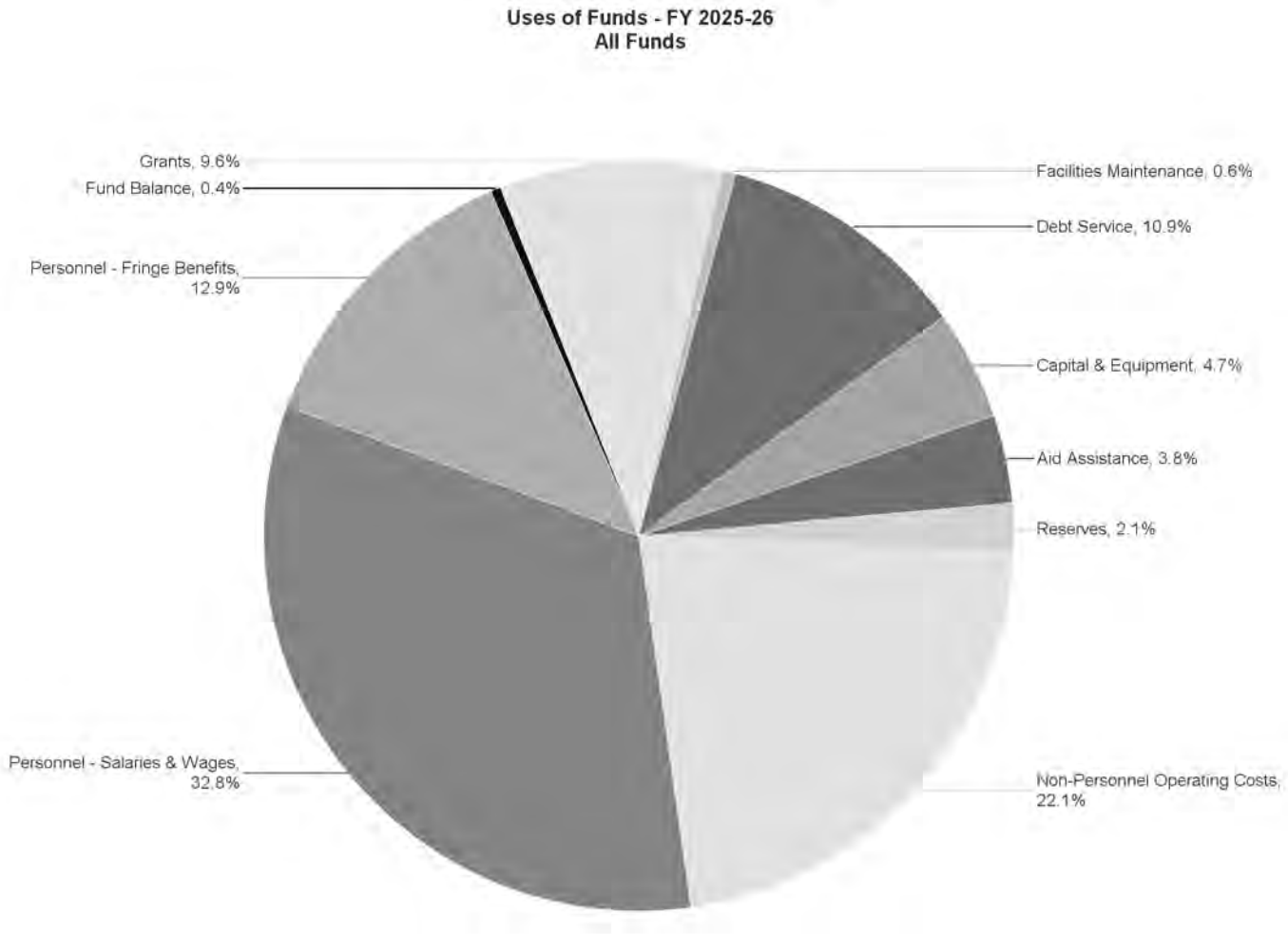
	Gross		Net Recoveries	
Types of Uses	**FY 2024-25**	**% of Total**	**FY 2024-25**	**% of Total**
Personnel - Salaries & Wages	2,386,373,214	34.8%	2,331,885,650	34.0%
Personnel - Fringe Benefits	894,476,969	13.0%	874,053,562	12.7%
Personnel - Sub Total	**3,280,850,183**	**47.8%**	**3,205,939,212**	**46.8%**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



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



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



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

POSITIONS BY MAJOR SERVICE AREA

AND DEPARTMENT

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Service Area: A, Public Protection					
Adult Probation	144.69	143.69	(1.00)	143.51	(0.18)
Department Of Police Accountability	40.84	39.82	(1.02)	38.76	(1.06)
District Attorney	295.29	293.75	(1.54)	293.55	(0.20)
Emergency Management	313.13	304.46	(8.67)	315.48	11.02
Fire Department	1,805.90	1,831.21	25.31	1,831.41	0.20
Juvenile Probation	173.67	176.14	2.47	174.17	(1.97)
Police	2,933.86	2,971.16	37.30	2,962.95	(8.21)
Public Defender	217.40	219.33	1.93	214.11	(5.22)
Sheriff	995.38	1,002.80	7.42	1,000.38	(2.42)
Sheriff's Department Office of Inspector General	4.52	1.15	(3.37)	0.74	(0.41)
Service Area: A, Public Protection Total	**6,924.68**	**6,983.51**	**58.83**	**6,975.06**	**(8.45)**
Service Area: B, Public Works, Transportation & Commerce					
Airport Commission	1,681.63	1,798.92	117.29	1,818.24	19.32
Board Of Appeals	4.25	3.94	(0.31)	3.94	0.00
Building Inspection	269.24	278.68	9.44	279.11	0.43
Economic And Workforce Development	116.58	116.53	(0.05)	117.03	0.50
Municipal Transportation Agency	5,649.98	5,380.29	(269.69)	5,355.21	(25.08)
Port	258.97	243.03	(15.94)	244.89	1.86
Public Utilities Commission	1,723.51	1,768.83	45.32	1,794.84	26.01
Public Works	1,164.52	1,150.05	(14.47)	1,130.24	(19.81)
Service Area: B, Public Works, Transportation & Commerc	**10,868.67**	**10,740.27**	**(128.40)**	**10,743.5**	**3.23**
Service Area: C, Human Welfare & Neighborhood Development					
Children; Youth & Their Families	70.79	66.83	(3.96)	66.99	0.16
Child Support Services	64.12	59.76	(4.36)	58.45	(1.31)
Dept of Early Childhood	63.19	69.89	6.70	70.07	0.18
Environment	82.66	92.31	9.65	88.06	(4.25)
Homelessness And Supportive Housing	247.13	260.30	13.17	261.22	0.92
Human Rights Commission	31.10	34.39	3.29	34.36	(0.03)
Human Services	2,261.76	2,301.80	40.04	2,306.07	4.27
Mayor	40.22	37.91	(2.31)	39.25	1.34
Rent Arbitration Board	49.88	49.94	0.06	49.94	0.00
Status Of Women	10.09	8.24	(1.85)	7.43	(0.81)
Service Area: C, Human Welfare & Neighborhood Develop	**2,920.93**	**2,981.37**	**60.44**	**2,981.84**	**0.47**
Service Area: D, Community Health					
Public Health	7,720.50	7,637.60	(82.90)	7,688.50	50.90
Service Area: D, Community Health Total	**7,720.5**	**7,637.6**	**(82.90)**	**7,688.5**	**50.90**
Service Area: E, Culture & Recreation					
Academy Of Sciences	13.35	13.35	0.00	13.35	0.00
Arts Commission	29.79	28.30	(1.49)	28.32	0.02

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

MAJOR FUND BUDGETARY RECAP

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

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

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

	Governmental Funds							
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/ Trust	Total All Funds
Prior Year Fund Balance	219,565	127,826			139,159	5,328	63	491,941
Prior Year Reserves	62,849	10,822						73,671
Prior Year Sources Total	**282,414**	**138,648**			**139,159**	**5,328**	**63**	**565,612**
Property Taxes	2,465,760	286,550		256,864				3,009,174
Other Local Taxes	1,198,070	87,287						1,285,357
Business Taxes	954,000	466,897						1,420,897
Rents & Concessions	15,358	65,994			672,258	603	13,648	767,861
Fines and Forfeitures	3,508	42,902		17,389	111,469			175,269
Interest & Investment Income	146,714	42,247			69,040		9,419	267,420
Licenses, Permits & Franchises	31,989	15,493			30,494			77,976
Intergovernmental - State	898,256	185,575		700	158,296			1,242,827
Intergovernmental - Federal	518,522	231,413			133,656			883,592
Intergovernmental - Other	3,491	6,106			365,836	355		375,788
Charges for Services	354,186	162,736			4,613,726	365	1,546	5,132,559
Other Revenues	27,758	27,792		5,441	178,629		65,459	305,079
Other Financing Sources								
Current Year Sources Total	**6,617,613**	**1,620,991**		**280,394**	**6,333,403**	**1,323**	**90,073**	**14,943,798**
Contribution Transfers In		334,824			807,038			1,141,862
Operating Transfer In	203,502	191,340		2,000	288,872			685,714
Transfer In Total	**203,502**	**526,164**		**2,000**	**1,095,911**			**1,827,576**
Available Sources Total	**7,103,528**	**2,285,804**		**282,394**	**7,568,472**	**6,652**	**90,135**	**17,336,986**
Community Health	(1,158,797)	(309,779)			(1,703,248)		(9,124)	(3,180,947)
Culture & Recreation	(197,290)	(346,994)					(115)	(544,399)
General Administration & Finance	(358,047)	(170,166)				(6,652)	(80,896)	(615,761)
General City Responsibilities	(210,964)	(11,875)		(282,394)				(505,233)
Human Welfare & Neighborhood Development	(1,665,665)	(1,108,403)						(2,774,068)
Public Protection	(1,882,013)	(77,575)			(134,680)			(2,094,268)
Public Works, Transportation & Commerce	(201,261)	(207,784)			(5,319,031)			(5,728,076)
Current Year Uses Total	**(5,674,036)**	**(2,232,576)**		**(282,394)**	**(7,156,959)**	**(6,652)**	**(90,135)**	**(15,442,752)**
Contribution Transfers Out	(1,141,862)							(1,141,862)
Operating Transfer Out	(265,030)	(51,775)			(368,910)			(685,714)
Transfer Out Total	**(1,406,892)**	**(51,775)**			**(368,910)**			**(1,827,576)**
Proposed Uses Total	**(7,080,928)**	**(2,284,351)**		**(282,394)**	**(7,525,869)**	**(6,652)**	**(90,135)**	**(17,270,329)**
Fund Balance	22,600	1,453			42,604			66,657

APPROPRIATION DETAIL BY DEPARTMENT

Department: SCI Academy Of Sciences

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	1,839,159	1,906,527	67,368	1,967,590	61,063
Mandatory Fringe Benefits	679,209	705,852	26,643	731,607	25,755
Non-Personnel Services	1,215,448	1,140,081	(75,367)	1,140,081	
Capital Outlay	919,021	928,782	9,761	1,327,221	398,439
Services Of Other Depts	2,807,648	2,977,560	169,912	3,442,084	464,524
Total Uses by Chart of Accounts	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**
Sources Summary					
General Fund Support	7,460,485	7,658,802	198,317	8,608,583	949,781
Total Sources by Chart of Accounts	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**
Fund Summary					
General Fund	7,460,485	7,658,802	198,317	8,608,583	949,781
Total Uses by Funds	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**
Division Summary					
SCI Academy of Sciences	7,460,485	7,658,802	198,317	8,608,583	949,781
Total Uses by Division	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	1,839,159	1,906,527	67,368	1,967,590	61,063
			Mandatory Fringe Benefits	679,209	705,852	26,643	731,607	25,755
			Non-Personnel Services	1,215,448	1,140,081	(75,367)	1,140,081	
			Capital Outlay	279,500		(279,500)		
			Services Of Other Depts	2,807,648	2,977,560	169,912	3,442,084	464,524
10000 Total				**6,820,964**	**6,730,020**	**(90,944)**	**7,281,362**	**551,342**
Operating Total				**6,820,964**	**6,730,020**	**(90,944)**	**7,281,362**	**551,342**

Department: SCI Academy Of Sciences

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15806	Sci - Facility Maintenance	639,521	928,782	289,261	1,327,221	398,439
10010 Total				**639,521**	**928,782**	**289,261**	**1,327,221**	**398,439**
Annual Projects - Authority Control Total				**639,521**	**928,782**	**289,261**	**1,327,221**	**398,439**
Total Uses of Funds				**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**

Department: ADP Adult Probation

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	18,793,976	19,373,890	579,914	20,203,017	829,127
Mandatory Fringe Benefits	10,159,231	10,947,083	787,852	11,582,231	635,148
Non-Personnel Services	6,751,102	6,915,396	164,294	6,843,692	(71,704)
City Grant Program	15,191,540	17,085,668	1,894,128	14,614,597	(2,471,071)
Materials & Supplies	176,783	588,570	411,787	588,570	
Programmatic Projects	3,750,000	3,120,659	(629,341)	3,115,359	(5,300)
Services Of Other Depts	3,294,108	2,957,212	(336,896)	3,041,820	84,608
Total Uses by Chart of Accounts	**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**
Sources Summary					
Intergovernmental: Federal	387,356	466,004	78,648	178,648	(287,356)
Intergovernmental: Other	531,618	531,618			(531,618)
Intergovernmental: State	21,237,389	23,358,449	2,121,060	23,948,449	590,000
Charges for Services	2,500	2,500		2,500	
Expenditure Recovery	5,025,598	7,584,977	2,559,379	5,372,429	(2,212,548)
General Fund Support	30,932,279	29,044,930	(1,887,349)	30,487,260	1,442,330
Total Sources by Chart of Accounts	**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**
Fund Summary					
General Fund	54,531,995	57,134,025	2,602,030	56,422,189	(711,836)
Public Protection Fund	3,584,745	3,854,453	269,708	3,567,097	(287,356)
Total Uses by Funds	**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**
Division Summary					
ADP Adult Probation	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)
Total Uses by Division	**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**

Uses of Funds Detail Appropriation

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

Department: ADP Adult Probation

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

Department: ADP Adult Probation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040874	ADP FY 2025-26 BSCC STC				75,300	75,300
		10040970	CH FY25-26 Federal JAG Grant				78,648	78,648
13550 Total				**530,693**	**1,048,774**	**518,081**	**761,418**	**(287,356)**
Grants Projects Total				**530,693**	**1,048,774**	**518,081**	**761,418**	**(287,356)**
Total Uses of Funds				**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**

Department: AIR Airport Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	220,078,480	249,153,778	29,075,298	260,438,732	11,284,954
Mandatory Fringe Benefits	93,921,103	104,252,778	10,331,675	109,616,149	5,363,371
Non-Personnel Services	189,685,653	268,016,794	78,331,141	302,769,394	34,752,600
Capital Outlay	55,093,005	563,615,182	508,522,177	198,439,879	(365,175,303)
Debt Service	575,029,174	631,236,669	56,207,495	719,304,175	88,067,506
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Materials & Supplies	16,306,528	23,021,722	6,715,194	22,478,649	(543,073)
Services Of Other Depts	94,953,334	104,124,263	9,170,929	114,671,134	10,546,871
Overhead and Allocations	(6,306,170)	(6,509,123)	(202,953)	(6,567,695)	(58,572)
Transfers Out	50,918,463	58,360,713	7,442,250	60,730,713	2,370,000
Intrafund Transfers Out	153,625,000	625,427,660	471,802,660	444,282,251	(181,145,409)
Transfer Adjustment - Uses	(153,625,000)	(625,427,660)	(471,802,660)	(444,282,251)	181,145,409
Total Uses by Chart of Accounts	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**
Sources Summary					
Intergovernmental: Federal	48,010,000	138,710,000	90,700,000	83,310,000	(55,400,000)
Intergovernmental: State	5,000		(5,000)		
Charges for Services	858,381,000	1,008,980,000	150,599,000	1,263,856,000	254,876,000
Fines, Forfeiture, & Penalties	1,664,000	1,924,000	260,000	1,950,000	26,000
Rents & Concessions	365,563,000	451,312,000	85,749,000	450,144,000	(1,168,000)
Other Revenues	59,748,000	74,893,000	15,145,000	77,762,000	2,869,000
Interest & Investment Income	22,522,000	34,756,291	12,234,291	43,298,918	8,542,627
Expenditure Recovery	88,000	38,994	(49,006)	39,644	650
IntraFund Transfers In	153,625,000	625,427,660	471,802,660	444,282,251	(181,145,409)
Other Financing Sources		3,000,000	3,000,000		(3,000,000)
Beg Fund Balance - Budget Only	64,080,682	424,425,699	360,345,017	11,950,268	(412,475,431)
Transfer Adjustment-Source	(268,257,112)	(752,444,868)	(484,187,756)	(578,961,951)	173,482,917
General Fund Support					
Total Sources by Chart of Accounts	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**

Department: AIR Airport Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
San Francisco Intl Airport	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)
Total Uses by Funds	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**
Division Summary					
AIR Finance Office	626,087,155		(626,087,155)		
AIR Chief Operating Office	18,390,578	434,929,485	416,538,907	455,328,033	20,398,548
AIR Airport Director	9,142,274	3,412,717	(5,729,557)	3,508,883	96,166
AIR Offce of General Counsel		5,654,486	5,654,486	5,661,695	7,209
AIR Commission Secretary		741,888	741,888	764,488	22,600
AIR Facilities	236,856,460		(236,856,460)		
AIR Operations & Security	128,536,247		(128,536,247)		
AIR Chief Development Office	13,305,526	82,646,875	69,341,349	93,407,784	10,760,909
AIR Planning Division	15,513,711		(15,513,711)		
AIR Capital Projects	53,385,000	203,959,343	150,574,343	103,571,983	(100,387,360)
AIR Fire Bureau	1,398,356		(1,398,356)		
AIR Police Bureau	2,889,393		(2,889,393)		
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Chief Information Office	43,791,298		(43,791,298)		
AIR Information Tech & Telecom		56,337,040	56,337,040	58,907,447	2,570,407
AIR Commercial Office	47,162,215		(47,162,215)		
AIR Resilience & Sustainabilty		28,828,665	28,828,665	27,984,577	(844,088)
AIR Finance & Commercial		757,127,097	757,127,097	866,717,402	109,590,305
AIR ORCIF		348,306,000	348,306,000	89,888,000	(258,418,000)
AIR Bureau Of Admin & Policy	29,570,940		(29,570,940)		
AIR External Affairs	10,231,954	12,327,332	2,095,378	12,768,990	441,658
AIR General	53,418,463	61,001,848	7,583,385	63,371,848	2,370,000
Total Uses by Division	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**

Reserved Appropriations

Controller Reserves

10004334	AC Terminals Unallocated-Ordin	100,000,000

Department: AIR Airport Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Controller Reserves: Total		**100,000,000**		**0**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
17960	AIR Op Annual Account Ctrl		Salaries	211,358,848	240,264,090	28,905,242	251,399,093	11,135,003
			Mandatory Fringe Benefits	88,267,305	98,566,083	10,298,778	103,884,115	5,318,032
			Non-Personnel Services	189,685,653	268,016,794	78,331,141	302,769,394	34,752,600
			Capital Outlay	2,718,005	12,359,839	9,641,834	5,989,896	(6,369,943)
			Debt Service	575,029,174	631,236,669	56,207,495	719,304,175	88,067,506
			Materials & Supplies	16,306,528	23,021,722	6,715,194	22,478,649	(543,073)
			Services Of Other Depts	94,953,334	104,124,263	9,170,929	114,671,134	10,546,871
			Overhead and Allocations	4,557,260	4,557,260		4,693,978	136,718
			Transfers Out	50,918,463	58,360,713	7,442,250	60,730,713	2,370,000
			Intrafund Transfers Out	23,625,000	372,392,876	348,767,876	114,149,983	(258,242,893)
			Transfer Adjustment - Uses	(23,625,000)	(372,392,876)	(348,767,876)	(114,149,983)	258,242,893
17960 Total				**1,233,794,570**	**1,440,507,433**	**206,712,863**	**1,585,921,147**	**145,413,714**
18020	AIR Operating GASB 45 PEB		Mandatory Fringe Benefits	2,500,000	2,500,000		2,500,000	
18020 Total				**2,500,000**	**2,500,000**	**0**	**2,500,000**	**0**
Operating Total				**1,236,294,570**	**1,443,007,433**	**206,712,863**	**1,588,421,147**	**145,413,714**
Continuing Projects - Authority Control								
17980	AIR Continuing Authority Ctrl	15748	AC Facility Maintenance	15,750,000	15,750,000		15,750,000	
17980 Total				**15,750,000**	**15,750,000**	**0**	**15,750,000**	**0**
18480	AIR CAP 2013A BD AMT 13A	10345	AC Terminal Improvements		58,824	58,824		(58,824)
18480 Total				**0**	**58,824**	**58,824**	**0**	**(58,824)**
18500	AIR CAP 2013C BD TAX 13C	10340	AC Airport Support Improvement		17,046	17,046		(17,046)
18500 Total				**0**	**17,046**	**17,046**	**0**	**(17,046)**
18525	AIR CAP 2016A BD NAMT 16A	10340	AC Airport Support Improvement		1,879	1,879		(1,879)
18525 Total				**0**	**1,879**	**1,879**	**0**	**(1,879)**

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
18535	AIR CAP 2016B BD AMT 16B	10345	AC Terminal Improvements		1,554,331	1,554,331		(1,554,331)
18535 Total				**0**	**1,554,331**	**1,554,331**	**0**	**(1,554,331)**
18545	AIR CAP 2016C BD NAMT 16C	10340	AC Airport Support Improvement		359,966	359,966		(359,966)
		10343	AC Groundside Improvements		95,307	95,307		(95,307)
18545 Total				**0**	**455,273**	**455,273**	**0**	**(455,273)**
18565	AIR CAP 2016B BD AMT 16G	10345	AC Terminal Improvements		62,651	62,651		(62,651)
18565 Total				**0**	**62,651**	**62,651**	**0**	**(62,651)**
18951	AIR CAP 2020 APPN Capital Proj	10340	AC Airport Support Improvement		(50,000,000)	(50,000,000)		50,000,000
		10345	AC Terminal Improvements		100,000,000	100,000,000		(100,000,000)
		19697	AC Terminal 1 Program CAC077		(50,000,000)	(50,000,000)		50,000,000
18951 Total				**0**	**0**	**0**	**0**	**0**
19120	AIR CAP OPERATING FUND AOF	10337	AC Airfield Improvements	2,000,000	(2,500,000)	(4,500,000)	1,000,000	3,500,000
		10340	AC Airport Support Improvement	500,000	100,000	(400,000)	100,000	
		10343	AC Groundside Improvements	400,000	2,000,000	1,600,000	1,500,000	(500,000)
		10345	AC Terminal Improvements	500,000	4,236,876	3,736,876	1,911,983	(2,324,893)
		10347	AC Utility Improvements	1,975,000	2,000,000	25,000	1,500,000	(500,000)
19120 Total				**5,375,000**	**5,836,876**	**461,876**	**6,011,983**	**175,107**
19125	AIR CAP UNA Replacmnt Proceeds	10343	AC Groundside Improvements		1,500,000	1,500,000	1,000,000	(500,000)
19125 Total				**0**	**1,500,000**	**1,500,000**	**1,000,000**	**(500,000)**
19230	AIR CAP 2013A CP AMT J-D C3D	10345	AC Terminal Improvements		2,874	2,874		(2,874)
19230 Total				**0**	**2,874**	**2,874**	**0**	**(2,874)**
19260	AIR CAP 2014A CP AMT J-J C4A	10345	AC Terminal Improvements		234,352	234,352		(234,352)
19260 Total				**0**	**234,352**	**234,352**	**0**	**(234,352)**
19270	AIR CAP 2014B CP NAMT J-J C4B	10340	AC Airport Support Improvement		58,338	58,338		(58,338)
19270 Total				**0**	**58,338**	**58,338**	**0**	**(58,338)**
19290	AIR CAP 2015A CP AMT J-J C5A	10345	AC Terminal Improvements		9,565	9,565		(9,565)
19290 Total				**0**	**9,565**	**9,565**	**0**	**(9,565)**
19320	AIR CAP 2015A CP AMT J-D C6A	10345	AC Terminal Improvements		379,989	379,989		(379,989)
19320 Total				**0**	**379,989**	**379,989**	**0**	**(379,989)**
19330	AIR CAP 2015B CP NAMT J-D C6B	10340	AC Airport Support Improvement		28,614	28,614		(28,614)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
19330 Total				**0**	**28,614**	**28,614**	**0**	**(28,614)**
19350	AIR CAP 2016A CP AMT J-J C6D	10345	AC Terminal Improvements		277,243	277,243		(277,243)
19350 Total				**0**	**277,243**	**277,243**	**0**	**(277,243)**
19360	AIR CAP 2016B CP NAMT J-J C6E	10340	AC Airport Support Improvement		30,790	30,790		(30,790)
19360 Total				**0**	**30,790**	**30,790**	**0**	**(30,790)**
19380	AIR CAP 2015A CP AMT J-D C6G	10345	AC Terminal Improvements		3,489	3,489		(3,489)
19380 Total				**0**	**3,489**	**3,489**	**0**	**(3,489)**
19383	AIR CAP 2017A CP AMT J-J C7D	10345	AC Terminal Improvements		597,899	597,899		(597,899)
19383 Total				**0**	**597,899**	**597,899**	**0**	**(597,899)**
19384	AIR CAP 2017B CP NAMT J-J C7E	10340	AC Airport Support Improvement		547,801	547,801		(547,801)
19384 Total				**0**	**547,801**	**547,801**	**0**	**(547,801)**
19391	AIR CAP 2018A CP AMT J-J C8J	10345	AC Terminal Improvements		2,394,611	2,394,611		(2,394,611)
19391 Total				**0**	**2,394,611**	**2,394,611**	**0**	**(2,394,611)**
19392	AIR CAP 2018B CP NAMT J-J C8K	10340	AC Airport Support Improvement		994,627	994,627		(994,627)
19392 Total				**0**	**994,627**	**994,627**	**0**	**(994,627)**
19397	AIR CAP 2018A CP AMT J-D C9J	10345	AC Terminal Improvements		2,527,331	2,527,331		(2,527,331)
19397 Total				**0**	**2,527,331**	**2,527,331**	**0**	**(2,527,331)**
19398	AIR CAP 2018B CP NAMT J-D C9K	10340	AC Airport Support Improvement		987,591	987,591		(987,591)
19398 Total				**0**	**987,591**	**987,591**	**0**	**(987,591)**
19399	AIR CAP 2018C CP TAX J-D C9L	10340	AC Airport Support Improvement		183,173	183,173		(183,173)
19399 Total				**0**	**183,173**	**183,173**	**0**	**(183,173)**
19401	AIR Cap 2019A CP AMT J-D C20A	10345	AC Terminal Improvements		34,606	34,606		(34,606)
19401 Total				**0**	**34,606**	**34,606**	**0**	**(34,606)**
19402	AIR Cap 2019B CP NAMT J-D C20B	10340	AC Airport Support Improvement		278,734	278,734		(278,734)
19402 Total				**0**	**278,734**	**278,734**	**0**	**(278,734)**
19403	AIR Cap 2019C CP TAX J-D C20C	10340	AC Airport Support Improvement		21,762	21,762		(21,762)
19403 Total				**0**	**21,762**	**21,762**	**0**	**(21,762)**
19404	AIR Cap 2020A CP AMT J-D C21A	10345	AC Terminal Improvements		37,039	37,039		(37,039)
19404 Total				**0**	**37,039**	**37,039**	**0**	**(37,039)**
19405	AIR Cap 2020B CP NAMT J-D C21B	10340	AC Airport Support Improvement		157,043	157,043		(157,043)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
19405 Total				**0**	**157,043**	**157,043**	**0**	**(157,043)**
19411	AIR Cap 2021A CP AMT J-J C21D	10345	AC Terminal Improvements		307,562	307,562		(307,562)
19411 Total				**0**	**307,562**	**307,562**	**0**	**(307,562)**
19412	AIR Cap 2021B CP NAMT J-J C21E	10340	AC Airport Support Improvement		210,825	210,825		(210,825)
19412 Total				**0**	**210,825**	**210,825**	**0**	**(210,825)**
19413	AIR Cap 2021C CP TAX J-J C21F	10340	AC Airport Support Improvement		165,453	165,453		(165,453)
19413 Total				**0**	**165,453**	**165,453**	**0**	**(165,453)**
19414	AIR Cap 2021A CP AMT J-D C22A	10345	AC Terminal Improvements		487,032	487,032		(487,032)
19414 Total				**0**	**487,032**	**487,032**	**0**	**(487,032)**
19415	AIR Cap 2021B CP NAMT J-D C22B	10340	AC Airport Support Improvement		153,943	153,943		(153,943)
19415 Total				**0**	**153,943**	**153,943**	**0**	**(153,943)**
19416	AIR Cap 2021C CP TAX J-D C22C	10340	AC Airport Support Improvement		12,235	12,235		(12,235)
19416 Total				**0**	**12,235**	**12,235**	**0**	**(12,235)**
19417	AIR Cap 2022A CP AMT J-J C22D	10345	AC Terminal Improvements		938,583	938,583		(938,583)
19417 Total				**0**	**938,583**	**938,583**	**0**	**(938,583)**
19418	AIR Cap 2022B CP NAMT J-J C22E	10340	AC Airport Support Improvement		333,400	333,400		(333,400)
19418 Total				**0**	**333,400**	**333,400**	**0**	**(333,400)**
19419	AIR Cap 2022C CP TAX J-J C22F	10340	AC Airport Support Improvement		40,120	40,120		(40,120)
19419 Total				**0**	**40,120**	**40,120**	**0**	**(40,120)**
19421	AIR Cap 2022A CP AMT J-D C23A	10345	AC Terminal Improvements		2,458,863	2,458,863		(2,458,863)
19421 Total				**0**	**2,458,863**	**2,458,863**	**0**	**(2,458,863)**
19422	AIR Cap 2022B CP NAMT J-D C23B	10340	AC Airport Support Improvement		191,530	191,530		(191,530)
19422 Total				**0**	**191,530**	**191,530**	**0**	**(191,530)**
19423	AIR Cap 2022C CP TAX J-D C23C	10340	AC Airport Support Improvement		26,402	26,402		(26,402)
19423 Total				**0**	**26,402**	**26,402**	**0**	**(26,402)**
19424	AIR Cap 2023A CP AMT J-J C23D	10345	AC Terminal Improvements		270,549	270,549		(270,549)
19424 Total				**0**	**270,549**	**270,549**	**0**	**(270,549)**
19425	AIR Cap 2023B CP NAMT J-J C23E	10340	AC Airport Support Improvement		11,706	11,706		(11,706)
19425 Total				**0**	**11,706**	**11,706**	**0**	**(11,706)**
19580	AIR CAP COI PROCEEDS AMT P3A	10345	AC Terminal Improvements		1,078,789	1,078,789		(1,078,789)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
19580 Total				**0**	**1,078,789**	**1,078,789**	**0**	**(1,078,789)**
19590	AIR CAP COI PROCEEDS NAMT P3B	10337	AC Airfield Improvements		1,000,000	1,000,000		(1,000,000)
		10340	AC Airport Support Improvement		21,652	21,652		(21,652)
19590 Total				**0**	**1,021,652**	**1,021,652**	**0**	**(1,021,652)**
19600	AIR CAP COI PROCEEDS TAX P3C	10340	AC Airport Support Improvement		1,015,219	1,015,219		(1,015,219)
19600 Total				**0**	**1,015,219**	**1,015,219**	**0**	**(1,015,219)**
19610	AIR CAP PASSENGER FAC CHG PFC	10718	AC Passenger Facility Charge P	130,000,000	253,034,784	123,034,784	330,132,268	77,097,484
			Transfer Adjustment - Uses	(130,000,000)	(253,034,784)	(123,034,784)	(330,132,268)	(77,097,484)
19610 Total				**0**	**0**	**0**	**0**	**0**
19611	AIR CAP CUSTOMER FAC CHG - CFC	10343	AC Groundside Improvements		37,000,000	37,000,000	13,000,000	(24,000,000)
19611 Total				**0**	**37,000,000**	**37,000,000**	**13,000,000**	**(24,000,000)**
19630	AIR CAP 2016A AMT J-J C6H	10345	AC Terminal Improvements		1,129	1,129		(1,129)
19630 Total				**0**	**1,129**	**1,129**	**0**	**(1,129)**
19961	AIR Continuing ORCIF Fund	22725	AC ORCIF Authority		348,306,000	348,306,000	89,888,000	(258,418,000)
19961 Total				**0**	**348,306,000**	**348,306,000**	**89,888,000**	**(258,418,000)**
19962	AIR Cont Sustainability Credit	10347	AC Utility Improvements		250,000	250,000	250,000	
19962 Total				**0**	**250,000**	**250,000**	**250,000**	**0**
Continuing Projects - Authority Control Total				**21,125,000**	**429,305,343**	**408,180,343**	**125,899,983**	**(303,405,360)**
Grants Projects								
19540	AIR CAP PROJ FUND FED	10003760	AC Airfield Unallocated-Ordina	30,000,000	10,000,000	(20,000,000)	10,000,000	
		10004055	AC Air Support Unallocated-Ord	17,000,000		(17,000,000)	9,600,000	9,600,000
		10004134	AC Groundside Unallocated-Ordi		3,700,000	3,700,000	3,700,000	
		10004334	AC Terminals Unallocated-Ordin		40,000,000	40,000,000	12,000,000	(28,000,000)
		10004436	AC Utilities Unallocated-Ordin		84,000,000	84,000,000	47,000,000	(37,000,000)
19540 Total				**47,000,000**	**137,700,000**	**90,700,000**	**82,300,000**	**(55,400,000)**
19950	AIR K9 EXPLOSIVES SRF K9F	10037040	AC TSA K9 2020-2024	1,010,000	1,010,000		1,010,000	
19950 Total				**1,010,000**	**1,010,000**	**0**	**1,010,000**	**0**
Grants Projects Total				**48,010,000**	**138,710,000**	**90,700,000**	**83,310,000**	**(55,400,000)**
Work Orders/Overhead								

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Work Orders/Overhead								
18000	AIR Overhead OHF	109711	AIR Chief Development Office	4,959,460	4,675,385	(284,075)	4,853,282	177,897
		210840	AIR Resilience & Sustainabilty		487,022	487,022	504,415	17,393
			Transfer Adjustment - Uses	(4,959,460)	(5,162,407)	(202,947)	(5,357,697)	(195,290)
18000 Total				**0**	**0**	**0**	**0**	**0**
18040	AIR Paid Time Off PTO	228994	AIR General	5,903,970	5,903,976	6	5,903,976	
			Transfer Adjustment - Uses	(5,903,970)	(5,903,976)	(6)	(5,903,976)	
18040 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**0**	**0**	**0**	**0**	**0**
Total Uses of Funds				**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**

Department: ART Arts Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	3,712,457	3,660,434	(52,023)	3,803,013	142,579
Mandatory Fringe Benefits	1,537,383	1,576,222	38,839	1,641,258	65,036
Non-Personnel Services	6,833,855	6,978,529	144,674	6,113,038	(865,491)
Capital Outlay	12,839,707	2,910,004	(9,929,703)	1,281,804	(1,628,200)
City Grant Program	13,426,309	10,417,614	(3,008,695)	10,706,809	289,195
Materials & Supplies	25,229	22,706	(2,523)	22,706	
Programmatic Projects	3,060,047	2,734,497	(325,550)	3,134,633	400,136
Services Of Other Depts	1,031,240	1,153,461	122,221	1,175,847	22,386
Overhead and Allocations	275,721	296,001	20,280	296,001	
Total Uses by Chart of Accounts	**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**
Sources Summary					
Other Local Taxes	13,691,000	14,204,000	513,000	15,592,000	1,388,000
Intergovernmental: Federal	60,000	60,000		60,000	
Intergovernmental: State	130,000	65,000	(65,000)	65,000	
Charges for Services	1,876,552	1,796,752	(79,800)	1,800,392	3,640
Other Revenues	1,500,000	1,500,000			(1,500,000)
Interest & Investment Income		(272)	(272)	(286)	(14)
Expenditure Recovery	1,267,539	1,641,640	374,101	2,502,478	860,838
IntraFund Transfers In	2,671	2,671		2,671	
Transfers In	208,823	208,823		208,823	
Other Financing Sources	10,698,751		(10,698,751)		
Beg Fund Balance - Budget Only	1,565,024	1,117,131	(447,893)	516,194	(600,937)
General Fund Support	11,741,588	9,153,723	(2,587,865)	7,427,837	(1,725,886)
Total Sources by Chart of Accounts	**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**
Fund Summary					
City Facilities Improvement Fd	10,698,751		(10,698,751)		
Culture and Recreation Fund	18,058,171	17,528,206	(529,965)	17,372,043	(156,163)
General Fund	13,985,026	12,221,262	(1,763,764)	10,803,066	(1,418,196)
Total Uses by Funds	**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**

Department: ART Arts Commission

Division Summary

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
ART Public Art & Collections	1,254,240	3,426,292	2,172,052	2,463,712	(962,580)
ART Street Artist Program	208,823	208,551	(272)	208,537	(14)
ART Municipal Galleries	817,658	943,588	125,930	869,426	(74,162)
ART Civic Design	180,721	100,921	(79,800)	104,561	3,640
ART Community Investments	19,632,436	16,641,644	(2,990,792)	17,436,397	794,753
ART Administration	20,648,070	8,428,472	(12,219,598)	7,092,476	(1,335,996)
Total Uses by Division	**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	879,377	657,121	(222,256)	693,344	36,223
			Mandatory Fringe Benefits	425,480	401,955	(23,525)	423,880	21,925
			Non-Personnel Services	80,623	73,414	(7,209)	73,414	
			Materials & Supplies	25,229	22,706	(2,523)	22,706	
			Services Of Other Depts	571,232	721,468	150,236	738,284	16,816
			Overhead and Allocations	275,721	296,001	20,280	296,001	
10000 Total				**2,257,662**	**2,172,665**	**(84,997)**	**2,247,629**	**74,964**
Operating Total				**2,257,662**	**2,172,665**	**(84,997)**	**2,247,629**	**74,964**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15759	Civic Collection - Maintenance	577,870	599,484	21,614	620,996	21,512
		16549	AR Art Commission - Symphony O	4,259,460	4,420,000	160,540	4,500,000	80,000
		16617	AR Galleries-administration	817,658	843,588	25,930	869,426	25,838
10010 Total				**5,654,988**	**5,863,072**	**208,084**	**5,990,422**	**127,350**
Annual Projects - Authority Control Total				**5,654,988**	**5,863,072**	**208,084**	**5,990,422**	**127,350**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10829	AR Civic Collecn Restoration;	300,000	2,444,000	2,144,000	900,000	(1,544,000)
		15760	Maintenance - Civic Collection	128,759	135,197	6,438	141,957	6,760

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		15761	AR Maintenance - Culutral Cent	172,197	180,807	8,610	189,847	9,040
		16612	AR Community Investments Admin	198,381	58,881	(139,500)	58,881	
		19600	AR Marina Earthquake Memorial	880,000		(880,000)		
		21748	Reinvestment Initiatives	2,200,000	500,000	(1,700,000)	500,000	
		21849	ART AAACC Retrofit CR RS	1,340,000		(1,340,000)		
		22529	AR SOMArts Relocation	200,000		(200,000)		
		22827	AR GAL Lighting Replacement		100,000	100,000		(100,000)
		22828	AR Centers Door Replace Prog		50,000	50,000	50,000	
10020 Total				**5,419,337**	**3,468,885**	**(1,950,452)**	**1,840,685**	**(1,628,200)**
11740	SR Arts Com-Public Arts	16557	AR Public Art - Market Street	109,586	109,586		109,586	
		16558	AR Public Art - Jc Decaux	30,000	30,000		30,000	
		16577	AR Arts Commission-civic Desig	180,721	100,921	(79,800)	104,561	3,640
		16612	AR Community Investments Admin	133,017	133,017		133,017	
		16622	AR Public Art Trust Projects				553,148	553,148
11740 Total				**453,324**	**373,524**	**(79,800)**	**930,312**	**556,788**
11750	SR Arts Com-Strt Artist Prog	16562	AR Street Artist License Admin	208,823	208,551	(272)	208,537	(14)
11750 Total				**208,823**	**208,551**	**(272)**	**208,537**	**(14)**
11802	SR Culture & Rec Hotel Tax	20331	AR HTA Arts Impact Endow	2,949,789	2,888,271	(61,518)	3,069,000	180,729
		20449	AR HTA Cultural Centers	4,939,871	4,806,509	(133,362)	5,076,934	270,425
		20450	AR HTA Cultural Equity Endow	7,816,364	7,626,351	(190,013)	7,962,260	335,909
11802 Total				**15,706,024**	**15,321,131**	**(384,893)**	**16,108,194**	**787,063**
15384	CPXCF COP Crit Reprs/Rcv Stmls	21849	ART AAACC Retrofit CR RS	(1,340,000)		1,340,000		
		21850	ART MCCLA Retrofit CR RS	12,038,751		(12,038,751)		
15384 Total				**10,698,751**	**0**	**(10,698,751)**	**0**	**0**
Continuing Projects - Authority Control Total				**32,486,259**	**19,372,091**	**(13,114,168)**	**19,087,728**	**(284,363)**
Grants Projects								
11870	SR Culture & Rec Grants; C	10039883	AR CAC MMAC	65,000		(65,000)		
		10039884	AR CAC FY24	65,000		(65,000)		
		10039885	AR CAC FY25		65,000	65,000		(65,000)
		10039886	AR NEA FY24	60,000		(60,000)		

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039887	AR NEA FY25		60,000	60,000		(60,000)
		10040360	AR Mellon Pulse Check	1,500,000	1,500,000			(1,500,000)
		10041206	AR NEA FY26				60,000	60,000
		10041207	AR CAC FY26				65,000	65,000
11870 Total				**1,690,000**	**1,625,000**	**(65,000)**	**125,000**	**(1,500,000)**
Grants Projects Total				**1,690,000**	**1,625,000**	**(65,000)**	**125,000**	**(1,500,000)**
Work Orders/Overhead								
10060	GF Work Order	163646	ART Public Art & Collections	138,025	138,025		138,025	
		187644	ART Community Investments	515,014	578,615	63,601	586,305	7,690
10060 Total				**653,039**	**716,640**	**63,601**	**724,330**	**7,690**
Work Orders/Overhead Total				**653,039**	**716,640**	**63,601**	**724,330**	**7,690**
Total Uses of Funds				**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**

Department: AAM Asian Art Museum

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	5,586,477	5,868,688	282,211	6,091,770	223,082
Mandatory Fringe Benefits	2,247,643	2,363,541	115,898	2,463,220	99,679
Non-Personnel Services	1,041,116	1,041,116		1,041,116	
Capital Outlay	722,911	864,807	141,896	822,547	(42,260)
Services Of Other Depts	1,783,173	1,839,187	56,014	2,074,351	235,164
Overhead and Allocations	30,798	12,532	(18,266)	12,532	
Total Uses by Chart of Accounts	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**
Sources Summary					
Charges for Services	391,982	388,636	(3,346)	405,686	17,050
General Fund Support	11,020,136	11,601,235	581,099	12,099,850	498,615
Total Sources by Chart of Accounts	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**
Fund Summary					
Culture and Recreation Fund	391,982	388,636	(3,346)	405,686	17,050
General Fund	11,020,136	11,601,235	581,099	12,099,850	498,615
Total Uses by Funds	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**
Division Summary					
AAM Asian Art Museum	11,412,118	11,989,871	577,753	12,505,536	515,665
Total Uses by Division	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	5,361,878	5,634,019	272,141	5,847,453	213,434
			Mandatory Fringe Benefits	2,111,058	2,222,106	111,048	2,314,383	92,277
			Non-Personnel Services	1,041,116	1,041,116		1,041,116	
			Services Of Other Depts	1,783,173	1,839,187	56,014	2,074,351	235,164
10000 Total				**10,297,225**	**10,736,428**	**439,203**	**11,277,303**	**540,875**

Department: AAM Asian Art Museum

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
Operating Total				**10,297,225**	**10,736,428**	**439,203**	**11,277,303**	**540,875**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10325	Museum Repair Projects	385,000	510,000	125,000	450,000	(60,000)
		15741	Aam - Facility Maintenance	337,911	354,807	16,896	372,547	17,740
10010 Total				**722,911**	**864,807**	**141,896**	**822,547**	**(42,260)**
Annual Projects - Authority Control Total				**722,911**	**864,807**	**141,896**	**822,547**	**(42,260)**
Continuing Projects - Authority Control								
11940	SR Museums Admission	16472	AA Asian Arts Operating Rev-ex	391,982	388,636	(3,346)	405,686	17,050
11940 Total				**391,982**	**388,636**	**(3,346)**	**405,686**	**17,050**
Continuing Projects - Authority Control Total				**391,982**	**388,636**	**(3,346)**	**405,686**	**17,050**
Total Uses of Funds				**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**

Department: ASR Assessor / Recorder

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	21,072,513	23,559,786	2,487,273	25,378,113	1,818,327
Mandatory Fringe Benefits	8,103,641	9,034,181	930,540	9,744,644	710,463
Non-Personnel Services	2,842,401	2,503,126	(339,275)	2,760,505	257,379
Materials & Supplies	283,670	64,429	(219,241)	57,298	(7,131)
Programmatic Projects	1,500,000	1,500,000		1,170,700	(329,300)
Services Of Other Depts	3,236,359	3,313,073	76,714	3,971,332	658,259
Overhead and Allocations	139,307	154,769	15,462	154,769	
Total Uses by Chart of Accounts	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**
Sources Summary					
Charges for Services	3,181,412	3,296,668	115,256	3,587,483	290,815
Beg Fund Balance - Budget Only	2,076,801	560,705	(1,516,096)	323,024	(237,681)
General Fund Support	31,919,678	36,271,991	4,352,313	39,326,854	3,054,863
Total Sources by Chart of Accounts	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**
Fund Summary					
General Fund	33,870,414	38,288,756	4,418,342	41,515,296	3,226,540
General Services Fund	3,307,477	1,840,608	(1,466,869)	1,722,065	(118,543)
Total Uses by Funds	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**
Division Summary					
ASR Transactions	1,727,639	2,342,875	615,236	2,440,789	97,914
ASR Exemptions	695,245	739,771	44,526	769,273	29,502
ASR Public Service	2,406,603	2,340,211	(66,392)	2,441,888	101,677
ASR Standards Mapping Analysis	2,403,637	3,419,552	1,015,915	3,718,961	299,409
ASR Real Property	14,737,251	15,628,101	890,850	16,837,560	1,209,459
ASR Personal Property	3,938,669	3,885,535	(53,134)	4,031,159	145,624
ASR Administration	7,917,237	9,236,989	1,319,752	10,395,761	1,158,772
ASR Recorder	3,351,610	2,536,330	(815,280)	2,601,970	65,640
Total Uses by Division	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**

Uses of Funds Detail Appropriation

Department: ASR Assessor / Recorder

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	19,221,895	22,378,920	3,157,025	24,264,589	1,885,669
			Mandatory Fringe Benefits	7,360,892	8,553,429	1,192,537	9,290,872	737,443
			Non-Personnel Services	2,487,965	2,480,386	(7,579)	2,760,505	280,119
			Materials & Supplies	63,303	62,948	(355)	57,298	(5,650)
			Services Of Other Depts	2,336,359	1,513,073	(823,286)	2,171,332	658,259
10000 Total				**31,470,414**	**34,988,756**	**3,518,342**	**38,544,596**	**3,555,840**
Operating Total				**31,470,414**	**34,988,756**	**3,518,342**	**38,544,596**	**3,555,840**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16628	AS Assessment Appeals Research	900,000	1,800,000	900,000	1,800,000	
		16629	AS Property Tax Assessment Sys	1,500,000	1,500,000		1,170,700	(329,300)
10020 Total				**2,400,000**	**3,300,000**	**900,000**	**2,970,700**	**(329,300)**
12610	SR State Auth Special Rev	16627	AS Recorder - Erecording	399,786	108,796	(290,990)	151,197	42,401
		17402	AS Doc Storage Conver Fund Ab3	106,423	120,359	13,936	124,866	4,507
		17403	AS Page Recorders Modernizatio	1,911,928	613,961	(1,297,967)	679,796	65,835
		17405	AS Assessor 10% Alloc Real Est	99,795	150,893	51,098	94,248	(56,645)
		17409	AS Recorder Indexing Project	554,751	423,320	(131,431)	284,524	(138,796)
		19830	SB2 Building Homes & Jobs Fee	149,672	301,785	152,113	261,433	(40,352)
12610 Total				**3,222,355**	**1,719,114**	**(1,503,241)**	**1,596,064**	**(123,050)**
12650	SR Vital & Hlth Stat Fees	17404	AS Statistics Fee Collection-r	85,122	121,494	36,372	126,001	4,507
12650 Total				**85,122**	**121,494**	**36,372**	**126,001**	**4,507**
Continuing Projects - Authority Control Total				**5,707,477**	**5,140,608**	**(566,869)**	**4,692,765**	**(447,843)**
Total Uses of Funds				**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**

Department: BOA Board Of Appeals

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	501,705	519,560	17,855	537,094	17,534
Mandatory Fringe Benefits	263,608	276,527	12,919	287,438	10,911
Non-Personnel Services	19,700	34,158	14,458	48,116	13,958
Materials & Supplies	3,398	9,558	6,160	9,558	
Services Of Other Depts	354,626	358,819	4,193	369,132	10,313
Total Uses by Chart of Accounts	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Sources Summary					
Charges for Services	1,132,059	1,198,622	66,563	1,251,338	52,716
General Fund Support	10,978		(10,978)		
Total Sources by Chart of Accounts	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Fund Summary					
General Fund	1,143,037	1,198,622	55,585	1,251,338	52,716
Total Uses by Funds	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Division Summary					
BOA Board of Appeals	1,143,037	1,198,622	55,585	1,251,338	52,716
Total Uses by Division	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	501,705	519,560	17,855	537,094	17,534
			Mandatory Fringe Benefits	263,608	276,527	12,919	287,438	10,911
			Non-Personnel Services	19,700	34,158	14,458	48,116	13,958
			Materials & Supplies	3,398	9,558	6,160	9,558	
			Services Of Other Depts	354,626	358,819	4,193	369,132	10,313
10000 Total				**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Operating Total				**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**

Department: BOA Board Of Appeals

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

Department: BOS Board Of Supervisors

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	12,866,811	13,367,420	500,609	13,849,530	482,110
Mandatory Fringe Benefits	4,672,474	4,876,285	203,811	5,053,541	177,256
Non-Personnel Services	5,297,359	4,361,004	(936,355)	4,339,592	(21,412)
Capital Outlay		142,000	142,000		(142,000)
Materials & Supplies	176,916	172,201	(4,715)	154,509	(17,692)
Programmatic Projects		12,000	12,000		(12,000)
Services Of Other Depts	593,045	900,379	307,334	993,053	92,674
Total Uses by Chart of Accounts	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**
Sources Summary					
Intergovernmental: Federal		154,000	154,000		(154,000)
Charges for Services	344,150	638,150	294,000	638,150	
Expenditure Recovery	161,996	161,996		161,996	
General Fund Support	23,100,459	22,877,143	(223,316)	23,590,079	712,936
Total Sources by Chart of Accounts	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**
Fund Summary					
General Fund	23,588,605	23,659,289	70,684	24,372,225	712,936
General Services Fund	18,000	18,000		18,000	
Public Protection Fund		154,000	154,000		(154,000)
Total Uses by Funds	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**
Division Summary					
BOS Youth Commission	451,042	459,146	8,104	473,973	14,827
BOS Sunshine Ord Task Force	196,045	203,404	7,359	210,225	6,821
BOS Budget & Legis Analysis	3,121,318	3,204,318	83,000	3,204,318	
BOS Clerk Of The Board	6,716,622	6,004,941	(711,681)	6,051,545	46,604
BOS Assessment Appeals Board	958,404	1,397,390	438,986	1,490,697	93,307
BOS Supervisors	11,777,061	12,165,894	388,833	12,550,837	384,943
BOS Local Agncy Formation Comm	386,113	396,196	10,083	408,630	12,434
Total Uses by Division	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**

Department: BOS Board Of Supervisors

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	12,585,822	13,079,440	493,618	13,550,699	471,259
			Mandatory Fringe Benefits	4,570,374	4,771,866	201,492	4,945,389	173,523
			Non-Personnel Services	4,276,335	4,322,985	46,650	4,303,649	(19,336)
			Materials & Supplies	176,916	172,201	(4,715)	154,509	(17,692)
			Services Of Other Depts	593,045	900,379	307,334	993,053	92,674
10000 Total				**22,202,492**	**23,246,871**	**1,044,379**	**23,947,299**	**700,428**
12600	SR Outreach Fund - Prop J		Non-Personnel Services	18,000	18,000		18,000	
12600 Total				**18,000**	**18,000**	**0**	**18,000**	**0**
Operating Total				**22,220,492**	**23,264,871**	**1,044,379**	**23,965,299**	**700,428**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16641	BD Bd Of Supervisors Lafco Pro	386,113	396,196	10,083	408,630	12,434
		19667	BD Legislative Management Syst	1,000,000		(1,000,000)		
		22688	BOS Charter Mandates		16,222	16,222	16,296	74
10020 Total				**1,386,113**	**412,418**	**(973,695)**	**424,926**	**12,508**
Continuing Projects - Authority Control Total				**1,386,113**	**412,418**	**(973,695)**	**424,926**	**12,508**
Grants Projects								
13560	SR Homeland Security	10041033	Bay Area UASI-Urban Areas Sec		154,000	154,000		(154,000)
13560 Total				**0**	**154,000**	**154,000**	**0**	**(154,000)**
Grants Projects Total				**0**	**154,000**	**154,000**	**0**	**(154,000)**
Total Uses of Funds				**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**

Department: DBI Building Inspection

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	41,362,210	43,720,804	2,358,594	46,064,053	2,343,249
Mandatory Fringe Benefits	16,798,842	17,606,414	807,572	18,528,124	921,710
Non-Personnel Services	3,761,000	3,786,165	25,165	3,786,402	237
Carry-Forward Budgets Only		(1,745,432)	(1,745,432)		1,745,432
City Grant Program	4,800,000	4,320,000	(480,000)	4,320,000	
Materials & Supplies	442,000	462,000	20,000	462,000	
Programmatic Projects		1,795,432	1,795,432	50,000	(1,745,432)
Services Of Other Depts	17,587,066	17,472,660	(114,406)	18,259,563	786,903
Overhead and Allocations	1,352,456	457,525	(894,931)	457,525	
Intrafund Transfers Out	22,852,067	19,920,354	(2,931,713)	11,472,496	(8,447,858)
Transfer Adjustment - Uses	(22,852,067)	(19,920,354)	2,931,713	(11,472,496)	8,447,858
Total Uses by Chart of Accounts	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**
Sources Summary					
Charges for Services	47,057,008	48,877,361	1,820,353	61,875,316	12,997,955
Fines, Forfeiture, & Penalties		650,000	650,000	650,000	
Licenses, Permits,& Franchises	7,718,319	12,083,145	4,364,826	12,083,145	
Other Revenues	1,250,000	1,250,000		1,250,000	
Interest & Investment Income	1,922,127	1,262,379	(659,748)	764,381	(497,998)
Expenditure Recovery	204,053	162,329	(41,724)	162,329	
IntraFund Transfers In	22,852,067	19,920,354	(2,931,713)	11,472,496	(8,447,858)
Transfers In	5,100,000	4,320,000	(780,000)	4,320,000	
Prior Year Designated Reserve	19,352,067	10,270,354	(9,081,713)	10,822,496	552,142
Beg Fund Balance - Budget Only	3,500,000	9,000,000	5,500,000		(9,000,000)
Transfer Adjustment-Source	(22,852,067)	(19,920,354)	2,931,713	(11,472,496)	8,447,858
General Fund Support					
Total Sources by Chart of Accounts	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**
Fund Summary					
Building Inspection Fund	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099
Total Uses by Funds	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**

Department: DBI Building Inspection

Division Summary

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
DBI Inspection Services	42,486,001	42,835,324	349,323	45,629,560	2,794,236
DBI AdminIstration	23,899,764	24,073,026	173,262	24,315,123	242,097
DBI Permit Services	19,717,809	20,967,218	1,249,409	21,982,984	1,015,766
Total Uses by Division	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10190	SR BIF Operating Project		Salaries	41,362,210	43,720,804	2,358,594	46,064,053	2,343,249
			Mandatory Fringe Benefits	16,798,842	17,606,414	807,572	18,528,124	921,710
			Non-Personnel Services	3,761,000	2,466,165	(1,294,835)	2,466,402	237
			City Grant Program	4,800,000	4,320,000	(480,000)	4,320,000	
			Materials & Supplies	442,000	442,000		442,000	
			Services Of Other Depts	17,587,066	17,472,660	(114,406)	18,259,563	786,903
			Overhead and Allocations	1,352,456	457,525	(894,931)	457,525	
10190 Total				**86,103,574**	**86,485,568**	**381,994**	**90,537,667**	**4,052,099**
Operating Total				**86,103,574**	**86,485,568**	**381,994**	**90,537,667**	**4,052,099**
Continuing Projects - Authority Control								
10210	SR Building Standards Comssn	16665	BI Building Standards Commissi		40,000	40,000	40,000	
10210 Total				**0**	**40,000**	**40,000**	**40,000**	**0**
10230	SR BIF-Continuing Projects	10893	BI Code Enforcemt Enhancemt Re		(480,368)	(480,368)		480,368
		16664	BI Automation Upgrade		(38,461)	(38,461)		38,461
		16667	BI Dbi Fee Revenue Contingency		31,943	31,943		(31,943)
		16668	BI Conversion Of Records		1,541,305	1,541,305		(1,541,305)
		16670	BI Illegal In-law Units		(4,924,461)	(4,924,461)		4,924,461
		16679	BI Records Management - Buildi		(182,593)	(182,593)		182,593
		16681	BI Soft Story Program		2,902,551	2,902,551		(2,902,551)
		19497	BI One Time And Capital Projec		(24,116)	(24,116)		24,116

Department: DBI Building Inspection

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		19499	BI Work Authorize To Dpw		(518,834)	(518,834)		518,834
		22179	Records Management		(52,398)	(52,398)		52,398
		80519	BI Contingency		1,745,432	1,745,432		(1,745,432)
		80553	BI Peer Review		1,250,000	1,250,000	1,250,000	
10230 Total				**0**	**1,250,000**	**1,250,000**	**1,250,000**	**0**
10250	SR PW-Strong Motion Admin	16680	BI Strong Motion Administratio		100,000	100,000	100,000	
10250 Total				**0**	**100,000**	**100,000**	**100,000**	**0**
Continuing Projects - Authority Control Total				**0**	**1,390,000**	**1,390,000**	**1,390,000**	**0**
Total Uses of Funds				**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**

Department: CHF Children; Youth & Their Families

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	10,057,426	10,005,360	(52,066)	10,384,549	379,189
Mandatory Fringe Benefits	3,564,488	3,781,811	217,323	3,939,136	157,325
Non-Personnel Services	9,414,786	9,357,712	(57,074)	9,465,053	107,341
City Grant Program	273,215,214	276,454,778	3,239,564	284,826,277	8,371,499
Materials & Supplies	679,058	365,945	(313,113)	367,945	2,000
Programmatic Projects	3,152,503	400,785	(2,751,718)	415,334	14,549
Services Of Other Depts	41,602,216	37,703,745	(3,898,471)	38,135,287	431,542
Overhead and Allocations	375,000	1,215,000	840,000	1,215,000	
Intrafund Transfers Out	6,520,000	6,570,000	50,000	6,800,000	230,000
Unappropriated Rev-Designated	110,000		(110,000)		
Transfer Adjustment - Uses	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)
Total Uses by Chart of Accounts	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**
Sources Summary					
Property Taxes	127,220,000	126,930,000	(290,000)	127,350,000	420,000
Intergovernmental: Federal	1,524,359	2,642,239	1,117,880	2,734,069	91,830
Intergovernmental: State	8,383,220	6,599,894	(1,783,326)	3,066,118	(3,533,776)
Other Revenues	4,800,000		(4,800,000)		
Interest & Investment Income	80,000	60,867	(19,133)	59,824	(1,043)
Expenditure Recovery	8,555,959	4,936,695	(3,619,264)	4,546,095	(390,600)
IntraFund Transfers In	6,998,329	7,048,329	50,000	7,278,329	230,000
Transfers In	99,835,000	100,605,000	770,000	104,035,000	3,430,000
Prior Year Designated Reserve	6,867,385	7,500,000	632,615	8,000,000	500,000
Beg Fund Balance - Budget Only	5,349,228	14,900,022	9,550,794	14,540,818	(359,204)
Transfer Adjustment-Source	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)
General Fund Support	79,077,211	74,632,090	(4,445,121)	83,938,328	9,306,238
Total Sources by Chart of Accounts	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**

Department: CHF Children; Youth & Their Families

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
Children and Families Fund	248,514,228	277,725,889	29,211,661	291,215,642	13,489,753
General Fund	85,399,504	54,077,618	(31,321,886)	53,585,086	(492,532)
Public Protection Fund	8,256,959	7,481,629	(775,330)	3,947,853	(3,533,776)
Total Uses by Funds	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**
Division Summary					
CHF Children;Youth & Families	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
Total Uses by Division	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**

Reserved Appropriations

Controller Reserves

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		City Grant Program	1,388,492	666,667	(721,825)	666,667	
			Services Of Other Depts	745,428	850,228	104,800	850,228	
10000 Total				**2,133,920**	**1,516,895**	**(617,025)**	**1,516,895**	**0**
11190	SR Children and Youth		Salaries	8,153,546	8,118,356	(35,190)	8,441,446	323,090
			Mandatory Fringe Benefits	3,018,192	3,268,551	250,359	3,407,421	138,870
			Non-Personnel Services	7,737,642	7,176,754	(560,888)	7,176,754	
			City Grant Program	78,132,561	83,610,304	5,477,743	80,755,531	(2,854,773)
			Materials & Supplies	677,758	350,508	(327,250)	350,508	
			Services Of Other Depts	28,639,529	26,777,598	(1,861,931)	28,829,571	2,051,973
			Intrafund Transfers Out	6,520,000	6,570,000	50,000	6,800,000	230,000
			Transfer Adjustment - Uses	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
11190 Total				**126,359,228**	**129,302,071**	**2,942,843**	**128,961,231**	**(340,840)**
Operating Total				**128,493,148**	**130,818,966**	**2,325,818**	**130,478,126**	**(340,840)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17230	Community Based Agencies	1,160,700	826,725	(333,975)	3,679,035	2,852,310
		20111	CH Family Empowerment	3,242,786	1,430,086	(1,812,700)	1,430,086	
		20112	CH Justices Services	1,410,895	196,033	(1,214,862)	196,033	
		20115	CH Outreach and Access	1,518,203	1,115,520	(402,683)	1,115,520	
		20118	CH Early Care and Education	2,687,554	2,693,681	6,127	1,073,250	(1,620,431)
		20119	CH Educational Supports	991,279		(991,279)		
		20120	CH Enrichment Leadership Skill	1,000,000		(1,000,000)		
10010 Total				**12,011,417**	**6,262,045**	**(5,749,372)**	**7,493,924**	**1,231,879**
11141	SR Student Success Fund	22378	Student Success Fund	11,000,000	35,000,000	24,000,000	45,000,000	10,000,000
11141 Total				**11,000,000**	**35,000,000**	**24,000,000**	**45,000,000**	**10,000,000**
Annual Projects - Authority Control Total				**23,011,417**	**41,262,045**	**18,250,628**	**52,493,924**	**11,231,879**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16915	CH Sfusd Special Projects	4,000,000		(4,000,000)		
		16916	CH Bos Allocations	2,142,000		(2,142,000)		
		16918	CH Dcyf Nutrition Project	2,348,662	2,736,104	387,442	2,884,973	148,869
		16919	CH Our Children; Our Families	664,600	225,592	(439,008)	233,416	7,824
		17230	Community Based Agencies	15,139,682	20,350,079	5,210,397	19,409,575	(940,504)
		19805	City College Enroll Asst Fund	18,933,998	9,300,000	(9,633,998)	7,150,000	(2,150,000)
		20110	CH Emotional Well-Being	186,000	93,000	(93,000)	93,000	
		20111	CH Family Empowerment	283,250	283,250		283,250	
		20112	CH Justices Services	300,000		(300,000)		
		20113	CH Mentorship Service Area	250,000		(250,000)		
		20114	CH Out of School Time	5,134,609	4,099,609	(1,035,000)	4,099,609	
		20115	CH Outreach and Access	4,800,705	2,055,324	(2,745,381)	2,055,324	
		20117	CH Youth Workforce Development	1,175,677		(1,175,677)		
		20118	CH Early Care and Education	1,819,025	1,819,025		1,819,025	

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		20119	CH Educational Supports	125,000		(125,000)		
		20120	CH Enrichment Leadership Skill	670,000		(670,000)		
		20324	Sugar-Sweetened Beverages Tax	225,000		(225,000)		
		21058	ERAF CHF Mental Health Centers	1,400,000		(1,400,000)		
		21748	Reinvestment Initiatives	3,100,000	400,000	(2,700,000)	2,000,000	1,600,000
10020 Total				**62,698,208**	**41,361,983**	**(21,336,225)**	**40,028,172**	**(1,333,811)**
11200	SR Public Education Special	16914	CH Sfusd Grants - Peef Baselin	13,020,000	14,250,000	1,230,000	14,740,303	490,303
		16923	PEEF	91,660,000	97,498,818	5,838,818	100,839,108	3,340,290
		20324	Sugar-Sweetened Beverages Tax	1,675,000	1,675,000		1,675,000	
11200 Total				**106,355,000**	**113,423,818**	**7,068,818**	**117,254,411**	**3,830,593**
Continuing Projects - Authority Control Total				**169,053,208**	**154,785,801**	**(14,267,407)**	**157,282,583**	**2,496,782**
Grants Projects								
13550	SR Public Protection-Grant	10000074	CH FY15-16 SFCOPS Program	336,827		(336,827)		
		10001103	CH FY16-17 JJCPA Grant	1,342,389		(1,342,389)		
		10029618	CH FY17-18 JJCPA Grant	1,749,760		(1,749,760)		
		10038274	CH FY23-24 Federal JAG Grant	103,739		(103,739)		
		10039713	CH FY24-25 Federal JAG Grant		111,735	111,735		(111,735)
		10040970	CH FY25-26 Federal JAG Grant				111,735	111,735
		10041019	CH FY24-25 STOP Grant		1,000,000	1,000,000		(1,000,000)
		10041020	CH FY25-26 STOP Grant				1,000,000	1,000,000
13550 Total				**3,532,715**	**1,111,735**	**(2,420,980)**	**1,111,735**	**0**
13720	SR Public Protection-Grant Sta	10035816	CH FY21-22 JJCPA Grant	1,507,350		(1,507,350)		
		10035818	CH FY21-22 SFCOPS Program	361,297		(361,297)		
		10037204	CH FY22-23 SFCOPS Program		854,390	854,390		(854,390)
		10037207	CH FY22-23 JJCPA Grant		2,679,386	2,679,386		(2,679,386)
		10038280	CH FY23-24 JJCPA Grant	2,303,370		(2,303,370)		
		10038289	CH FY23-24 SFCOPS Program	552,227		(552,227)		
		10039714	CH FY24-25 JJCPA Grant		2,287,490	2,287,490		(2,287,490)
		10039715	CH FY24-25 SFCOPS Program		548,628	548,628		(548,628)
		10041002	CH FY25-26 JJCPA Grant				2,287,490	2,287,490

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10041004	CH FY25-26 SFCOPS Program				548,628	548,628
13720 Total				**4,724,244**	**6,369,894**	**1,645,650**	**2,836,118**	**(3,533,776)**
Grants Projects Total				**8,256,959**	**7,481,629**	**(775,330)**	**3,947,853**	**(3,533,776)**
Work Orders/Overhead								
10060	GF Work Order	229218	CHF Children;Youth & Families	8,555,959	4,936,695	(3,619,264)	4,546,095	(390,600)
10060 Total				**8,555,959**	**4,936,695**	**(3,619,264)**	**4,546,095**	**(390,600)**
Work Orders/Overhead Total				**8,555,959**	**4,936,695**	**(3,619,264)**	**4,546,095**	**(390,600)**
Continuing Projects - Project Control								
11150	SR Child Youth&Fam-Grants Oth	10038282	CH 2023 CFE Fund	300,000		(300,000)		
		10039874	CH Crankstart Summer 2023	4,500,000		(4,500,000)		
11150 Total				**4,800,000**	**0**	**(4,800,000)**	**0**	**0**
Continuing Projects - Project Control Total				**4,800,000**	**0**	**(4,800,000)**	**0**	**0**
Total Uses of Funds				**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**

Department: CSS Child Support Services

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	7,712,971	7,654,003	(58,968)	7,812,852	158,849
Mandatory Fringe Benefits	3,751,258	3,714,056	(37,202)	3,785,504	71,448
Non-Personnel Services	358,079	601,187	243,108	880,047	278,860
Materials & Supplies	166,735	59,551	(107,184)	38,317	(21,234)
Services Of Other Depts	1,677,487	1,262,661	(414,826)	816,060	(446,601)
Total Uses by Chart of Accounts	**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Sources Summary					
Intergovernmental: Federal	8,359,395	8,359,395		8,359,395	
Intergovernmental: State	4,306,354	4,306,354		4,306,354	
Other Revenues	849,607	469,343	(380,264)	504,910	35,567
Expenditure Recovery	151,174	156,366	5,192	162,121	5,755
General Fund Support					
Total Sources by Chart of Accounts	**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Fund Summary					
Children and Families Fund	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Total Uses by Funds	**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Division Summary					
CSS Child Support Services	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Total Uses by Division	**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
11300	SR Child Support-Operating		Salaries	7,712,971	7,654,003	(58,968)	7,812,852	158,849
			Mandatory Fringe Benefits	3,751,258	3,714,056	(37,202)	3,785,504	71,448
			Non-Personnel Services	358,079	601,187	243,108	880,047	278,860
			Materials & Supplies	166,735	59,551	(107,184)	38,317	(21,234)

Department: CSS Child Support Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Services Of Other Depts	1,677,487	1,262,661	(414,826)	816,060	(446,601)
11300 Total				**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Operating Total				**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Total Uses of Funds				**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**

Department: CAT City Attorney

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	64,627,798	70,820,467	6,192,669	72,336,812	1,516,345
Mandatory Fringe Benefits	22,617,235	24,598,687	1,981,452	25,052,508	453,821
Non-Personnel Services	17,478,423	18,886,401	1,407,978	18,684,845	(201,556)
Materials & Supplies	155,000	139,500	(15,500)	139,500	
Services Of Other Depts	3,861,112	3,958,943	97,831	4,046,522	87,579
Total Uses by Chart of Accounts	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**
Sources Summary					
Intergovernmental: Other	400,000	400,000		400,000	
Fines, Forfeiture, & Penalties	4,799,038	6,256,345	1,457,307	6,174,118	(82,227)
Expenditure Recovery	71,253,153	76,394,900	5,141,747	76,732,239	337,339
General Fund Support	32,287,377	35,352,753	3,065,376	36,953,830	1,601,077
Total Sources by Chart of Accounts	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**
Fund Summary					
General Fund	103,940,530	112,914,778	8,974,248	114,461,792	1,547,014
Public Protection Fund	4,799,038	5,489,220	690,182	5,798,395	309,175
Total Uses by Funds	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**
Division Summary					
CAT City Attorney	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189
Total Uses by Division	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	61,607,499	67,222,081	5,614,582	68,498,320	1,276,239
			Mandatory Fringe Benefits	21,597,218	23,412,013	1,814,795	23,798,104	386,091
			Non-Personnel Services	16,414,701	17,877,241	1,462,540	17,674,346	(202,895)
			Materials & Supplies	155,000	139,500	(15,500)	139,500	

Department: CAT City Attorney

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Services Of Other Depts	1,461,112	1,558,943	97,831	1,646,522	87,579
10000 Total				**101,235,530**	**110,209,778**	**8,974,248**	**111,756,792**	**1,547,014**
Operating Total				**101,235,530**	**110,209,778**	**8,974,248**	**111,756,792**	**1,547,014**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16966	Business Tax Litigation	470,000	470,000		470,000	
10010 Total				**470,000**	**470,000**	**0**	**470,000**	**0**
Annual Projects - Authority Control Total				**470,000**	**470,000**	**0**	**470,000**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16965	CA Legal Initiatives	2,235,000	2,235,000		2,235,000	
10020 Total				**2,235,000**	**2,235,000**	**0**	**2,235,000**	**0**
13490	SR City Attorney-Special Rev	16967	CA Cat Consumer Protection Enf	4,799,038	5,489,220	690,182	5,798,395	309,175
13490 Total				**4,799,038**	**5,489,220**	**690,182**	**5,798,395**	**309,175**
Continuing Projects - Authority Control Total				**7,034,038**	**7,724,220**	**690,182**	**8,033,395**	**309,175**
Total Uses of Funds				**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**

Department: CPC City Planning

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	27,174,566	25,718,182	(1,456,384)	26,471,162	752,980
Mandatory Fringe Benefits	10,759,359	10,144,717	(614,642)	10,581,610	436,893
Non-Personnel Services	2,741,533	2,181,597	(559,936)	2,181,597	
Materials & Supplies	371,470	358,743	(12,727)	358,743	
Programmatic Projects	7,705,818	9,001,291	1,295,473	8,652,387	(348,904)
Services Of Other Depts	9,486,330	7,845,289	(1,641,041)	8,084,589	239,300
Overhead and Allocations	458,758	131,442	(327,316)	131,442	
Total Uses by Chart of Accounts	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**
Sources Summary					
Intergovernmental: Federal	1,120,000	3,970,500	2,850,500	3,725,500	(245,000)
Intergovernmental: Other	876,000	761,000	(115,000)	761,000	
Intergovernmental: State	3,890,000	2,602,000	(1,288,000)	2,477,000	(125,000)
Charges for Services	38,045,230	36,026,347	(2,018,883)	36,118,359	92,012
Other Revenues	475,000	336,167	(138,833)	360,831	24,664
Expenditure Recovery	3,043,444	4,074,760	1,031,316	3,654,861	(419,899)
General Fund Support	11,248,160	7,610,487	(3,637,673)	9,363,979	1,753,492
Total Sources by Chart of Accounts	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**
Fund Summary					
Community / Neighborhood Dev	8,727,027	10,152,307	1,425,280	9,898,983	(253,324)
General Fund	49,420,807	44,878,954	(4,541,853)	46,212,547	1,333,593
Public Wks Trans and Commerce	550,000	350,000	(200,000)	350,000	
Total Uses by Funds	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**
Division Summary					
CPC Environmental Planning	7,200,762	5,694,968	(1,505,794)	5,844,994	150,026
CPC Zoning Admin & Compliance	802,476	567,849	(234,627)	567,905	56
CPC Community Equity	4,922,342	5,975,068	1,052,726	5,853,151	(121,917)
CPC Executive Office	1,838,589	1,461,111	(377,478)	1,513,287	52,176
CPC Citywide Planning	8,303,864	6,989,677	(1,314,187)	7,047,442	57,765

Department: CPC City Planning

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

Reserved Appropriations

Controller Reserves

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	24,161,858	22,889,453	(1,272,405)	23,556,674	667,221
			Mandatory Fringe Benefits	9,733,232	9,191,074	(542,158)	9,596,475	405,401
			Non-Personnel Services	2,619,733	2,097,797	(521,936)	2,097,797	
			Materials & Supplies	365,270	352,543	(12,727)	352,543	
			Services Of Other Depts	8,847,727	7,203,492	(1,644,235)	7,439,224	235,732
			Overhead and Allocations	458,758	131,442	(327,316)	131,442	
10000 Total				**46,186,578**	**41,865,801**	**(4,320,777)**	**43,174,155**	**1,308,354**
Operating Total				**46,186,578**	**41,865,801**	**(4,320,777)**	**43,174,155**	**1,308,354**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10950	CP Integrated Permit Tracking	779,306	864,193	84,887	864,461	268
		11479	PC Neighborhood Profiles Proje	835,655	540,055	(295,600)	551,085	11,030
		16950	CP Plan Implementation - Gener	387,604	1,223,444	835,840	1,237,385	13,941
		16954	CP Backlog Reduction (supp App	444,566		(444,566)		
		16957	CP Electronic Document Review	57,800	132,800	75,000	132,800	
		16958	CP Records Digitization	75,000		(75,000)		
		16962	CP Development Agreements	377,606		(377,606)		
		19503	CP Pavement To Parks Program	25,000		(25,000)		

Department: CPC City Planning

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		21034	CPC Historic Presv Survey	251,692	252,661	969	252,661	
10020 Total				**3,234,229**	**3,013,153**	**(221,076)**	**3,038,392**	**25,239**
10670	SR Eastern Neighborhood CI	17063	GE Eastern Neighbrhd Infrastru	400,000	336,167	(63,833)	360,831	24,664
10670 Total				**400,000**	**336,167**	**(63,833)**	**360,831**	**24,664**
10840	SR Planning Code Enforcement	16949	CP Sign Code Enforcement	1,117,231	3,149,643	2,032,412	3,241,656	92,013
		16956	CP Short Term Rental Program	1,618,381	93,997	(1,524,384)	93,996	(1)
		16960	CP Transportation Demand Manag	506,415		(506,415)		
10840 Total				**3,242,027**	**3,243,640**	**1,613**	**3,335,652**	**92,012**
Continuing Projects - Authority Control Total				**6,876,256**	**6,592,960**	**(283,296)**	**6,734,875**	**141,915**
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10038677	CPC FY24 CALTRANS	1,400,000	700,000	(700,000)	700,000	
		10040077	CPC FY24 CA Coastal Conservanc	750,000		(750,000)		
		10040088	CPC FY24 CA GOV Planning and R	650,000		(650,000)		
		10041171	CPC FY25 CA Coastal Conservanc		500,000	500,000		(500,000)
		10041184	CPC FY25 CAHCD REAP		128,000	128,000		(128,000)
		10041185	CPC FY26 CA Coastal Conservanc				500,000	500,000
		10041186	CPC FY26 CAHCD REAP				128,000	128,000
		10041189	CPCFY25 REAP Housing		500,000	500,000		(500,000)
		10041195	CPCFY26 REAP Housing				500,000	500,000
10680 Total				**2,800,000**	**1,828,000**	**(972,000)**	**1,828,000**	**0**
10690	SR Neighborhood Dev-Grants Oth	10038676	CPC FY24 USDN ADAPTATION	150,000		(150,000)		
		10040076	CPC FY25 USDN ADAPTATION		75,000	75,000		(75,000)
		10040078	CPC FY24 MTC PDA	1,000,000		(1,000,000)		
		10040079	CPC FY24 ABAG REAP	840,000		(840,000)		
		10040082	CPC FY25 MTC PDA		1,000,000	1,000,000		(1,000,000)
		10041252	CPC FY26 MTC PDA				1,000,000	1,000,000
		10041253	CPC FY25 Yosemite Slough OPR G		649,000	649,000		(649,000)
		10041254	CPC FY26 Yosemite Slough OPR G				649,000	649,000
10690 Total				**1,990,000**	**1,724,000**	**(266,000)**	**1,649,000**	**(75,000)**
10770	SR Neighborhood Dev-Grants	10038675	CPC FY24 CA OFFICE OF HISTORIC	245,000	45,000	(200,000)		(45,000)

Department: CPC City Planning

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040075	CPC FY25 CA OFFICE OF HISTORIC		200,000	200,000		(200,000)
		10040083	CPC FY24 NPS OHP	50,000		(50,000)		
		10040084	CPC FY25 NPS OHP		50,000	50,000		(50,000)
		10041172	CPC FY25 CA HUD Pro Housing		2,175,500	2,175,500		(2,175,500)
		10041173	CPC FY25 Fed RCN		350,000	350,000		(350,000)
		10041187	CPC FY26 CA HUD Pro Housing				2,175,500	2,175,500
		10041188	CPC FY26 Fed RCN				350,000	350,000
		10041208	CPCFY25 Environmental and Clim		200,000	200,000		(200,000)
		10041209	CPCFY26 Environmental and Clim				200,000	200,000
10770 Total				**295,000**	**3,020,500**	**2,725,500**	**2,725,500**	**(295,000)**
14070	SR TC Grants;Continuing Oth	10040081	CPC FY24 SFCTA PROP K	200,000		(200,000)		
		10040087	CPC FY24 Caltrain	350,000		(350,000)		
		10041255	CPC FY25 Caltrain		350,000	350,000		(350,000)
		10041256	CPC FY26 Caltrain				350,000	350,000
14070 Total				**550,000**	**350,000**	**(200,000)**	**350,000**	**0**
Grants Projects Total				**5,635,000**	**6,922,500**	**1,287,500**	**6,552,500**	**(370,000)**
Total Uses of Funds				**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**

Department: CSC Civil Service Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	902,920	918,248	15,328	949,463	31,215
Mandatory Fringe Benefits	330,140	336,210	6,070	348,078	11,868
Non-Personnel Services	28,795	25,000	(3,795)	25,000	
Materials & Supplies	3,395	3,055	(340)	3,055	
Services Of Other Depts	246,359	242,144	(4,215)	256,493	14,349
Total Uses by Chart of Accounts	**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**
Sources Summary					
Expenditure Recovery	430,839	430,839		430,839	
General Fund Support	1,080,770	1,093,818	13,048	1,151,250	57,432
Total Sources by Chart of Accounts	**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**
Fund Summary					
General Fund	1,511,609	1,524,657	13,048	1,582,089	57,432
Total Uses by Funds	**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**
Division Summary					
CSC Civil Service Commission	1,511,609	1,524,657	13,048	1,582,089	57,432
Total Uses by Division	**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	902,920	918,248	15,328	949,463	31,215
			Mandatory Fringe Benefits	330,140	336,210	6,070	348,078	11,868
			Non-Personnel Services	28,795	25,000	(3,795)	25,000	
			Materials & Supplies	3,395	3,055	(340)	3,055	
			Services Of Other Depts	246,359	242,144	(4,215)	256,493	14,349
10000 Total				**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**
Operating Total				**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**

Department: CSC Civil Service Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Uses of Funds				**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**

Department: CON Controller

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	41,156,987	42,063,159	906,172	43,597,383	1,534,224
Mandatory Fringe Benefits	14,993,775	15,362,912	369,137	15,964,003	601,091
Non-Personnel Services	16,186,581	14,937,212	(1,249,369)	14,936,185	(1,027)
Materials & Supplies	630,011	547,486	(82,525)	547,486	
Programmatic Projects	7,266,463	11,905,226	4,638,763	7,843,469	(4,061,757)
Services Of Other Depts	3,748,156	4,158,126	409,970	4,141,223	(16,903)
Total Uses by Chart of Accounts	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**
Sources Summary					
Property Taxes	100,000	100,000		100,000	
Intergovernmental: Other	298,000	329,800	31,800	329,800	
Charges for Services	440,000	440,000		1,636,558	1,196,558
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	68,930,284	72,987,270	4,056,986	72,957,450	(29,820)
Beg Fund Balance - Budget Only	857,388	1,457,519	600,131		(1,457,519)
General Fund Support	12,356,301	12,659,532	303,231	11,005,941	(1,653,591)
Total Sources by Chart of Accounts	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**
Fund Summary					
General Fund	83,124,585	87,516,602	4,392,017	85,833,191	(1,683,411)
Public Wks Trans and Commerce	857,388	1,457,519	600,131	1,196,558	(260,961)
Total Uses by Funds	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**
Division Summary					
CON Budget & Analysis	3,771,694	4,122,162	350,468	4,276,138	153,976
CON Economic Analysis	635,682	654,375	18,693	673,779	19,404
CON Public Finance	956,068	998,436	42,368	1,007,056	8,620
CON Refuse Rates Adm	857,388	1,457,519	600,131	1,196,558	(260,961)
CON Administration	1,632,602	1,611,511	(21,091)	1,624,781	13,270
CON Accounting	16,929,346	18,582,861	1,653,515	16,513,317	(2,069,544)
CON Citywide Systems	29,978,014	30,076,002	97,988	30,840,652	764,650

Department: CON Controller

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	15,432,530	15,799,590	367,060	16,435,164	635,574
			Mandatory Fringe Benefits	5,669,761	5,784,787	115,026	6,000,366	215,579
			Non-Personnel Services	2,397,961	2,283,279	(114,682)	2,285,602	2,323
			Materials & Supplies	385,257	302,732	(82,525)	302,732	
			Services Of Other Depts	856,600	923,935	67,335	958,872	34,937
			Overhead and Allocations	(3,991,736)	(3,838,179)	153,557	(3,965,772)	(127,593)
10000 Total				**20,750,373**	**21,256,144**	**505,771**	**22,016,964**	**760,820**
Operating Total				**20,750,373**	**21,256,144**	**505,771**	**22,016,964**	**760,820**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16935	CO Economic Analysis	635,682	654,375	18,693	673,779	19,404
		16940	CO Office Of Public Finance	956,068	998,436	42,368	1,007,056	8,620
		22135	CO Department Financial Assist	4,561,830	6,247,956	1,686,126	3,712,196	(2,535,760)
		22443	Financial Standards Training	225,000	225,000		225,000	
10020 Total				**6,378,580**	**8,125,767**	**1,747,187**	**5,618,031**	**(2,507,736)**
14000	SR Solid Waste Projects	22434	CO Refuse Rates Administration	857,388	1,457,519	600,131	1,196,558	(260,961)
14000 Total				**857,388**	**1,457,519**	**600,131**	**1,196,558**	**(260,961)**
Continuing Projects - Authority Control Total				**7,235,968**	**9,583,286**	**2,347,318**	**6,814,589**	**(2,768,697)**
Work Orders/Overhead								
10060	GF Work Order	229228	CON Citywide Systems	29,978,014	30,076,002	97,988	30,840,652	764,650
		275641	CON City Services Auditor	26,017,618	28,058,689	2,041,071	27,357,544	(701,145)
10060 Total				**55,995,632**	**58,134,691**	**2,139,059**	**58,198,196**	**63,505**
Work Orders/Overhead Total				**55,995,632**	**58,134,691**	**2,139,059**	**58,198,196**	**63,505**

Department: CON Controller

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Uses of Funds				**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**

Department: DPA Department Of Police Accountability

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	5,915,788	5,900,254	(15,534)	6,023,035	122,781
Mandatory Fringe Benefits	2,081,155	2,075,955	(5,200)	2,109,673	33,718
Non-Personnel Services	334,336	333,742	(594)	301,817	(31,925)
Materials & Supplies	34,918	33,424	(1,494)	33,422	(2)
Programmatic Projects	500,000	650,000	150,000	100,000	(550,000)
Services Of Other Depts	1,104,156	1,046,717	(57,439)	1,150,069	103,352
Total Uses by Chart of Accounts	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**
Sources Summary					
Expenditure Recovery	332,795	654,795	322,000	654,795	
General Fund Support	9,637,558	9,385,297	(252,261)	9,063,221	(322,076)
Total Sources by Chart of Accounts	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**
Fund Summary					
General Fund	9,970,353	10,040,092	69,739	9,718,016	(322,076)
Total Uses by Funds	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**
Division Summary					
DPA Police Accountabilty	9,970,353	10,040,092	69,739	9,718,016	(322,076)
Total Uses by Division	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	5,915,788	5,900,254	(15,534)	6,023,035	122,781
			Mandatory Fringe Benefits	2,081,155	2,075,955	(5,200)	2,109,673	33,718
			Non-Personnel Services	224,336	223,742	(594)	191,817	(31,925)
			Materials & Supplies	34,918	33,424	(1,494)	33,422	(2)
			Programmatic Projects		150,000	150,000		(150,000)
			Services Of Other Depts	1,104,156	1,046,717	(57,439)	1,150,069	103,352

Department: DPA Department Of Police Accountability

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000 Total				**9,360,353**	**9,430,092**	**69,739**	**9,508,016**	**77,924**
Operating Total				**9,360,353**	**9,430,092**	**69,739**	**9,508,016**	**77,924**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20327	DP Charter Mandate	610,000	610,000		210,000	(400,000)
10010 Total				**610,000**	**610,000**	**0**	**210,000**	**(400,000)**
Annual Projects - Authority Control Total				**610,000**	**610,000**	**0**	**210,000**	**(400,000)**
Total Uses of Funds				**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**

Department: DEC Dept of Early Childhood

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	8,831,881	10,045,422	1,213,541	10,402,497	357,075
Mandatory Fringe Benefits	3,495,040	3,870,242	375,202	4,021,335	151,093
Non-Personnel Services	4,617,268	3,125,434	(1,491,834)	3,805,434	680,000
Aid Assistance	272,328		(272,328)		
City Grant Program	278,799,601	284,513,213	5,713,612	284,078,081	(435,132)
Materials & Supplies	345,610	439,660	94,050	439,660	
Services Of Other Depts	9,011,254	6,422,528	(2,588,726)	6,593,067	170,539
Transfers Out	28,350,000	28,100,000	(250,000)	27,660,000	(440,000)
Unappropriated Rev-Designated	11,760,744		(11,760,744)		
Total Uses by Chart of Accounts	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**
Sources Summary					
Business Taxes	189,000,000	187,300,000	(1,700,000)	184,400,000	(2,900,000)
Intergovernmental: Federal	3,314,672	5,401,075	2,086,403	5,401,075	
Intergovernmental: State	15,069,083	13,916,438	(1,152,645)	14,027,617	111,179
Charges for Services	2,000,000	500,000	(1,500,000)	500,000	
Other Revenues	6,767,822	2,500,000	(4,267,822)	2,500,000	
Interest & Investment Income	11,926,736	17,284,301	5,357,565	17,558,155	273,854
Expenditure Recovery	52,284,023	57,272,485	4,988,462	58,099,440	826,955
Beg Fund Balance - Budget Only	13,985,502	5,720,997	(8,264,505)	6,910,591	1,189,594
General Fund Support	51,135,888	46,621,203	(4,514,685)	47,603,196	981,993
Total Sources by Chart of Accounts	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**
Fund Summary					
Children and Families Fund	281,848,773	276,338,299	(5,510,474)	276,833,457	495,158
Community / Neighborhood Dev	6,767,822	2,500,000	(4,267,822)	2,500,000	
General Fund	54,633,400	55,573,872	940,472	55,562,289	(11,583)
Human Welfare Fund	2,233,731	2,104,328	(129,403)	2,104,328	
Total Uses by Funds	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**

Division Summary

Department: DEC Dept of Early Childhood

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

Reserved Appropriations

Controller Reserves

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		City Grant Program	49,179,316	53,422,955	4,243,639	53,504,771	81,816
			Services Of Other Depts	379,498	373,790	(5,708)	383,121	9,331
10000 Total				**49,558,814**	**53,796,745**	**4,237,931**	**53,887,892**	**91,147**
Operating Total				**49,558,814**	**53,796,745**	**4,237,931**	**53,887,892**	**91,147**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17555	State Childcare Reserve	3,324,586	(16,623)	(3,341,209)	(119,353)	(102,730)
		17558	HS Infant&toddler Early Learn	1,750,000	1,793,750	43,750	1,793,750	
10020 Total				**5,074,586**	**1,777,127**	**(3,297,459)**	**1,674,397**	**(102,730)**
10570	SR Child Care Capital	16913	Childcare Capital Funds	5,000,000	2,500,000	(2,500,000)	2,500,000	
10570 Total				**5,000,000**	**2,500,000**	**(2,500,000)**	**2,500,000**	**0**
10610	SR Balboa Park CI	16913	Childcare Capital Funds	17,000		(17,000)		
10610 Total				**17,000**	**0**	**(17,000)**	**0**	**0**
10860	SR Rincon Hill and SOMA CI	22286	IPIC SoMa Childcare Facilities	1,750,822		(1,750,822)		
10860 Total				**1,750,822**	**0**	**(1,750,822)**	**0**	**0**
11000	SR CFC ContinuingAuthorityCtrl	16921	CF Prop 10 - Tobacco Tax Fundi	23,517,975	18,302,499	(5,215,476)	17,891,845	(410,654)
11000 Total				**23,517,975**	**18,302,499**	**(5,215,476)**	**17,891,845**	**(410,654)**
11140	SR PEEF Annual Contr-EarlyCare	16923	PEEF	46,434,736	53,788,686	7,353,950	56,577,931	2,789,245

Department: DEC Dept of Early Childhood

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
11140 Total				**46,434,736**	**53,788,686**	**7,353,950**	**56,577,931**	**2,789,245**
11201	SR Comm Rnt GR Tx for OECE	20473	CommRntGRTx-OECE	181,650,000	175,793,580	(5,856,420)	173,607,973	(2,185,607)
		21491	Prop C 15% GF baseline	28,350,000	28,100,000	(250,000)	27,660,000	(440,000)
11201 Total				**210,000,000**	**203,893,580**	**(6,106,420)**	**201,267,973**	**(2,625,607)**
Continuing Projects - Authority Control Total				**291,795,119**	**280,261,892**	**(11,533,227)**	**279,912,146**	**(349,746)**
Grants Projects								
12960	SR Human Welfare-Grants	10039534	DEC QCC Wkfc Pathways FY24	468,486		(468,486)		
		10039535	DEC CLPC Planning Cnl FY24	123,812		(123,812)		
		10039537	CFC FY24 QCC QRIS	290,964		(290,964)		
		10039540	CFC FY24 PDG-R	139,764		(139,764)		
		10040843	DEC QCC Wkfc Pathways FY25		489,249	489,249	489,249	
		10040845	DEC CLPC Planning Cnl FY25		120,862	120,862	120,862	
		10040849	CFC FY25 QCC QRIS		290,964	290,964	290,964	
12960 Total				**1,023,026**	**901,075**	**(121,951)**	**901,075**	**0**
Grants Projects Total				**1,023,026**	**901,075**	**(121,951)**	**901,075**	**0**
Continuing Projects - Project Control								
11030	SR Children&FamiliesGrants Sta	10039532	CFC IMPACT 2024 Local	800,354		(800,354)		
		10039533	CFC IMPACT Legacy FY24-FY25	1,095,708	353,534	(742,174)	1,095,708	742,174
11030 Total				**1,896,062**	**353,534**	**(1,542,528)**	**1,095,708**	**742,174**
12920	SR Human Welfare-Grants Sta	10039535	DEC CLPC Planning Cnl FY24	5,122		(5,122)		
		10039536	CFC FY24 CSPP QRIS	1,205,583		(1,205,583)		
		10040845	DEC CLPC Planning Cnl FY25		8,735	8,735	8,735	
		10040847	CFC FY25 CSPP QRIS		1,194,518	1,194,518	1,194,518	
12920 Total				**1,210,705**	**1,203,253**	**(7,452)**	**1,203,253**	**0**
Continuing Projects - Project Control Total				**3,106,767**	**1,556,787**	**(1,549,980)**	**2,298,961**	**742,174**
Total Uses of Funds				**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**

Department: DAT District Attorney

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	51,766,339	53,689,712	1,923,373	55,861,837	2,172,125
Mandatory Fringe Benefits	16,686,305	17,359,935	673,630	17,909,068	549,133
Non-Personnel Services	4,420,300	4,009,573	(410,727)	3,467,627	(541,946)
Capital Outlay	72,004		(72,004)		
City Grant Program	1,104,186	1,079,764	(24,422)	1,032,698	(47,066)
Materials & Supplies	163,905	152,967	(10,938)	152,967	
Programmatic Projects	3,011,304	3,086,304	75,000	3,086,304	
Services Of Other Depts	12,544,242	14,574,712	2,030,470	15,189,500	614,788
Overhead and Allocations	(208,544)	(223,683)	(15,139)	(232,389)	(8,706)
Total Uses by Chart of Accounts	**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**
Sources Summary					
Intergovernmental: Federal	2,913,016	2,402,990	(510,026)	2,402,990	
Intergovernmental: State	3,759,914	3,915,599	155,685	3,547,397	(368,202)
Charges for Services	706,604	706,604		706,604	
Expenditure Recovery	490,853	495,353	4,500	499,988	4,635
Beg Fund Balance - Budget Only	1,887,937	1,900,797	12,860	1,900,797	
General Fund Support	79,801,717	84,307,941	4,506,224	87,409,836	3,101,895
Total Sources by Chart of Accounts	**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**
Fund Summary					
General Fund	81,236,174	85,859,898	4,623,724	88,996,428	3,136,530
General Services Fund	310,000	310,000		310,000	
Public Protection Fund	8,013,867	7,559,386	(454,481)	7,161,184	(398,202)
Total Uses by Funds	**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**
Division Summary					
DAT District Attorney	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328
Total Uses by Division	**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**

Uses of Funds Detail Appropriation

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	43,252,705	44,976,500	1,723,795	46,739,359	1,762,859
			Mandatory Fringe Benefits	13,662,348	14,246,114	583,766	14,799,594	553,480
			Non-Personnel Services	1,573,065	1,547,100	(25,965)	1,478,409	(68,691)
			Capital Outlay	72,004		(72,004)		
			City Grant Program	196,540	203,481	6,941	203,481	
			Materials & Supplies	132,480	123,732	(8,748)	123,732	
			Services Of Other Depts	12,531,042	14,574,712	2,043,670	15,189,500	614,788
			Overhead and Allocations	(203,599)	(203,599)		(203,599)	
10000 Total				**71,216,585**	**75,468,040**	**4,251,455**	**78,330,476**	**2,862,436**
Operating Total				**71,216,585**	**75,468,040**	**4,251,455**	**78,330,476**	**2,862,436**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16973	DA Victim Services	165,000	165,000		165,000	
		17300	Ois Oversight	2,846,304	2,921,304	75,000	2,921,304	
10010 Total				**3,011,304**	**3,086,304**	**75,000**	**3,086,304**	**0**
Annual Projects - Authority Control Total				**3,011,304**	**3,086,304**	**75,000**	**3,086,304**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	125,000		(125,000)		
		16969	DA Peace Officer Std & Testing	30,000	30,000		30,000	
		16970	DA Child Abduction	1,435,870	1,502,462	66,592	1,559,622	57,160
		16971	DA Career Criminal	1,505,867	1,581,637	75,770	1,644,682	63,045
		16973	DA Victim Services	3,114,581	3,376,846	262,265	3,508,433	131,587
		17406	AS Dist Atty 54% Alloc Real Es	306,114	319,256	13,142	336,923	17,667
10020 Total				**6,517,432**	**6,810,201**	**292,769**	**7,079,660**	**269,459**
12470	SR Court Dispute Resolution	10929	CS Community Court Dispute Res	30,000	30,000		30,000	
12470 Total				**30,000**	**30,000**	**0**	**30,000**	**0**
12510	SR Dispute Resolution Program	17225	MY Dispute Resolution	280,000	280,000		280,000	
12510 Total				**280,000**	**280,000**	**0**	**280,000**	**0**
13500	SR Da-Special Revenue	16976	DA Civil Litigation Fund	80,000	80,000		80,000	
		16977	DA Da Consumer Protection Enfo	1,887,937	1,900,797	12,860	1,900,797	

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
13500 Total				**1,967,937**	**1,980,797**	**12,860**	**1,980,797**	**0**
Continuing Projects - Authority Control Total				**8,795,369**	**9,100,998**	**305,629**	**9,370,457**	**269,459**
Grants Projects								
13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	131,884		(131,884)		
		10039319	DA Human Trafficking FY23-24 (	154,500		(154,500)		
		10039321	DA KI Innovative Response FY24	163,145		(163,145)		
		10039322	DA UV Unserved/UnderservedFY24	175,000		(175,000)		
		10039324	DA VV VAWV Prosecution FY23-24	202,545		(202,545)		
		10039325	DA VW Victim/Witness Assistanc	1,591,707		(1,591,707)		
		10039326	DA XC Mass Casualty FY23-24	451,544		(451,544)		
		10039327	DA XE Elder Abuse FY23-24	200,000		(200,000)		
		10039713	CH FY24-25 Federal JAG Grant		142,048	142,048	142,048	
		10040776	DA UV Unserved/Underserved Vic		175,000	175,000	175,000	
		10040778	DA VW Victim/Witness Assistanc		1,591,707	1,591,707	1,591,707	
		10040780	DA XC Mass Casualty FY24-25		451,544	451,544	451,544	
		10040787	DA XE Elder Abuse FY24-25		200,000	200,000	200,000	
13550 Total				**3,070,325**	**2,560,299**	**(510,026)**	**2,560,299**	**0**
13720	SR Public Protection-Grant Sta	10035818	CH FY21-22 SFCOPS Program	302,415		(302,415)		
		10037204	CH FY22-23 SFCOPS Program		398,202	398,202		(398,202)
		10038289	CH FY23-24 SFCOPS Program	462,172		(462,172)		
		10039316	DA Board of Control FY23-24	826,338		(826,338)		
		10039317	DA Criminal Restitution FY24	89,124		(89,124)		
		10039329	DA High Tech Crimes FY23-24	50,000		(50,000)		
		10039330	DA Auto-FY23-24	316,939		(316,939)		
		10039331	DA Workers' Compensation FY23-	928,617		(928,617)		
		10039715	CH FY24-25 SFCOPS Program		459,070	459,070	459,070	
		10040807	DA Board of Control FY24-25		826,338	826,338	826,338	
		10040816	DA Criminal Restitution Compac		89,124	89,124	89,124	
		10040818	DA Auto-FY24-25		316,939	316,939	316,939	
		10040819	DA Workers' Compensation FY24-		928,617	928,617	928,617	

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
13720 Total				**2,975,605**	**3,018,290**	**42,685**	**2,620,088**	**(398,202)**
Grants Projects Total				**6,045,930**	**5,578,589**	**(467,341)**	**5,180,387**	**(398,202)**
Work Orders/Overhead								
10060	GF Work Order	229313	DAT District Attorney	490,853	495,353	4,500	499,988	4,635
10060 Total				**490,853**	**495,353**	**4,500**	**499,988**	**4,635**
Work Orders/Overhead Total				**490,853**	**495,353**	**4,500**	**499,988**	**4,635**
Total Uses of Funds				**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**

Department: ECN Economic And Workforce Development

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	16,914,693	17,633,966	719,273	18,347,808	713,842
Mandatory Fringe Benefits	5,930,446	6,197,494	267,048	6,453,465	255,971
Non-Personnel Services	8,634,652	1,948,862	(6,685,790)	1,906,111	(42,751)
City Grant Program	100,996,189	91,322,904	(9,673,285)	68,375,757	(22,947,147)
Materials & Supplies	57,485	57,299	(186)	57,499	200
Programmatic Projects	13,414,693	7,725,290	(5,689,403)	7,696,193	(29,097)
Services Of Other Depts	12,133,830	12,117,048	(16,782)	12,243,107	126,059
Total Uses by Chart of Accounts	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**
Sources Summary					
Business Taxes	350,000	350,000		350,000	
Other Local Taxes	2,500,000	1,000,000	(1,500,000)	1,000,000	
Intergovernmental: Federal	5,055,917	6,683,073	1,627,156	5,869,495	(813,578)
Intergovernmental: Other	255,200	251,600	(3,600)	251,600	
Intergovernmental: State	2,333,871	820,000	(1,513,871)	820,000	
Charges for Services	535,000	620,000	85,000	670,000	50,000
Rents & Concessions	300,000	300,000		300,000	
Other Revenues	14,149,032	13,951,851	(197,181)	14,028,903	77,052
Expenditure Recovery	22,177,440	18,888,440	(3,289,000)	23,727,440	4,839,000
IntraFund Transfers In	58,785	58,785		58,785	
Transfers In	600,000		(600,000)		
General Fund Support	109,766,743	94,079,114	(15,687,629)	68,003,717	(26,075,397)
Total Sources by Chart of Accounts	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**
Fund Summary					
Culture and Recreation Fund	1,575,000	900,000	(675,000)	950,000	50,000
Community / Neighborhood Dev	10,127,516	8,468,073	(1,659,443)	7,654,495	(813,578)
General Fund	146,379,472	127,634,790	(18,744,682)	106,475,445	(21,159,345)
Total Uses by Funds	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**
Division Summary					

Department: ECN Economic And Workforce Development

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	3,588,878	3,676,472	87,594	3,815,748	139,276
			Mandatory Fringe Benefits	1,307,173	1,330,092	22,919	1,380,675	50,583
			Non-Personnel Services	303,350	300,750	(2,600)	300,750	
			Materials & Supplies	17,020	15,318	(1,702)	15,318	
			Services Of Other Depts	604,363	632,673	28,310	661,257	28,584
			Overhead and Allocations	(3,923,457)	(4,045,395)	(121,938)	(4,165,868)	(120,473)
10000 Total				**1,897,327**	**1,909,910**	**12,583**	**2,007,880**	**97,970**
Operating Total				**1,897,327**	**1,909,910**	**12,583**	**2,007,880**	**97,970**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16652	EW Economic Development Projec	70,040,990	55,118,406	(14,922,584)	49,084,964	(6,033,442)
		16658	EW Public-private Development	15,455,553	15,576,745	121,192	15,627,961	51,216
		16663	EW Workforce Development	21,778,913	19,986,794	(1,792,119)	20,160,996	174,202
		20324	Sugar-Sweetened Beverages Tax	150,000	153,750	3,750	153,750	
10010 Total				**107,425,456**	**90,835,695**	**(16,589,761)**	**85,027,671**	**(5,808,024)**
Annual Projects - Authority Control Total				**107,425,456**	**90,835,695**	**(16,589,761)**	**85,027,671**	**(5,808,024)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16648	EW City Economic Development P	30,000	30,000		30,000	
		16652	EW Economic Development Projec		15,000,000	15,000,000		(15,000,000)

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		16656	EW Disability Access And Educa	350,446	350,629	183	350,562	(67)
		16657	EW City Economic Development P	11,194,067	2,542,225	(8,651,842)	1,662,532	(879,693)
		16659	EW Legacy Business Preservatio	792,176		(792,176)		
		20990	Opportunities for All	4,000,000	4,000,000		4,000,000	
		21748	Reinvestment Initiatives	20,480,000	12,280,000	(8,200,000)	12,280,000	
		22841	EW Legacy Biz Assistance Prog		476,331	476,331	906,800	430,469
10020 Total				**36,846,689**	**34,679,185**	**(2,167,504)**	**19,229,894**	**(15,449,291)**
10650	SR Development Agreement	21421	EW Mission Rock Workforce	272,728		(272,728)		
10650 Total				**272,728**	**0**	**(272,728)**	**0**	**0**
11890	SR Mobed-Film Prod Sp	16523	AD Film Rebate Program	600,000		(600,000)		
		16654	EW Film Services	975,000	900,000	(75,000)	950,000	50,000
11890 Total				**1,575,000**	**900,000**	**(675,000)**	**950,000**	**50,000**
Continuing Projects - Authority Control Total				**38,694,417**	**35,579,185**	**(3,115,232)**	**20,179,894**	**(15,399,291)**
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10039360	SBDC CIP 10/2023-9/2024	65,000		(65,000)		
		10039366	SBDC TAEP 10/2023-9/2024	155,000		(155,000)		
		10039844	UCSF CCOP Program Year 23/24	150,000		(150,000)		
		10039845	UCSF CPHP Yr 23/24	450,000		(450,000)		
		10040004	CWDB HRTP Resilient Workforce	1,513,871		(1,513,871)		
		10040824	SBDC TAEP 10/2024-9/2025		155,000	155,000	155,000	
		10040825	SBDC CIP 10/2024-9/2025		65,000	65,000	65,000	
		10040829	UCSF CPHP Yr 24/25		450,000	450,000	450,000	
		10040836	UCSF CCOP Program Year 24/25		150,000	150,000	150,000	
10680 Total				**2,333,871**	**820,000**	**(1,513,871)**	**820,000**	**0**
10770	SR Neighborhood Dev-Grants	10039351	WIOA PY 24-Adult A4	1,317,822	179,131	(1,138,691)		(179,131)
		10039352	WIOA PY 24-Youth A4	1,209,383	213,554	(995,829)		(213,554)
		10039353	WIOA PY 24-DW A4	1,599,935	313,635	(1,286,300)		(313,635)
		10039354	WIOA PY 23/24-RR A4	703,777	107,258	(596,519)		(107,258)
		10039357	SBDC SBA CY2024	190,000		(190,000)		
		10040822	SBDC SBA CY2025		190,000	190,000	190,000	

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040831	WIOA PY 25-Adult A5		1,496,953	1,496,953	1,496,953	
		10040832	WIOA PY 25 Youth A5		1,422,937	1,422,937	1,422,937	
		10040833	WIOA PY 25-DW A5		1,913,570	1,913,570	1,913,570	
		10040834	WIOA PY 24/25-RR A5		811,035	811,035	811,035	
10770 Total				**5,020,917**	**6,648,073**	**1,627,156**	**5,834,495**	**(813,578)**
Grants Projects Total				**7,354,788**	**7,468,073**	**113,285**	**6,654,495**	**(813,578)**
Work Orders/Overhead								
10060	GF Work Order	207766	ECN Workforce Development	210,000	210,000		210,000	
10060 Total				**210,000**	**210,000**	**0**	**210,000**	**0**
Work Orders/Overhead Total				**210,000**	**210,000**	**0**	**210,000**	**0**
Continuing Projects - Project Control								
10855	SR Small Business Assistance	10037562	EW Small Biz Support Fund	2,500,000	1,000,000	(1,500,000)	1,000,000	
10855 Total				**2,500,000**	**1,000,000**	**(1,500,000)**	**1,000,000**	**0**
Continuing Projects - Project Control Total				**2,500,000**	**1,000,000**	**(1,500,000)**	**1,000,000**	**0**
Total Uses of Funds				**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**

Department: REG Elections

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	7,351,336	8,292,817	941,481	7,653,882	(638,935)
Mandatory Fringe Benefits	1,816,882	1,945,567	128,685	1,940,664	(4,903)
Non-Personnel Services	11,198,828	13,293,326	2,094,498	11,025,317	(2,268,009)
Capital Outlay	21,726		(21,726)		
City Grant Program	100,000	200,000	100,000	100,000	(100,000)
Materials & Supplies	423,931	315,425	(108,506)	365,425	50,000
Services Of Other Depts	2,030,246	1,846,964	(183,282)	1,870,110	23,146
Total Uses by Chart of Accounts	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Sources Summary					
Charges for Services	84,229	898,909	814,680	57,248	(841,661)
Expenditure Recovery	210,000	210,000		70,000	(140,000)
General Fund Support	22,648,720	24,785,190	2,136,470	22,828,150	(1,957,040)
Total Sources by Chart of Accounts	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Fund Summary					
General Fund	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
Total Uses by Funds	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Division Summary					
REG Elections Services	22,865,869	25,816,850	2,950,981	22,876,953	(2,939,897)
REG Elections-Commission	77,080	77,249	169	78,445	1,196
Total Uses by Division	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	7,351,336	8,292,817	941,481	7,653,882	(638,935)
			Mandatory Fringe Benefits	1,816,882	1,945,567	128,685	1,940,664	(4,903)
			Non-Personnel Services	11,198,828	13,293,326	2,094,498	11,025,317	(2,268,009)

Department: REG Elections

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Capital Outlay	21,726		(21,726)		
			City Grant Program	100,000	200,000	100,000	100,000	(100,000)
			Materials & Supplies	423,931	315,425	(108,506)	365,425	50,000
			Services Of Other Depts	2,030,246	1,846,964	(183,282)	1,870,110	23,146
10000 Total				**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Operating Total				**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Total Uses of Funds				**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**

Department: DEM Emergency Management

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	52,495,328	55,909,569	3,414,241	59,133,842	3,224,273
Mandatory Fringe Benefits	16,904,528	17,223,144	318,616	18,411,734	1,188,590
Non-Personnel Services	33,969,190	36,335,893	2,366,703	37,357,496	1,021,603
Capital Outlay	1,023,295	2,122,680	1,099,385	2,122,680	
City Grant Program	40,000	40,000		40,000	
Debt Service	3,922,592	3,963,872	41,280	3,963,872	
Materials & Supplies	2,234,185	3,025,173	790,988	3,145,742	120,569
Programmatic Projects	19,300,908	12,684,197	(6,616,711)	15,643,276	2,959,079
Services Of Other Depts	8,884,156	9,524,975	640,819	9,864,569	339,594
Total Uses by Chart of Accounts	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**
Sources Summary					
Intergovernmental: Federal	40,943,447	41,957,326	1,013,879	43,526,167	1,568,841
Charges for Services	1,314,678	1,305,883	(8,795)	1,343,291	37,408
Expenditure Recovery	1,150,271	4,183,938	3,033,667	4,183,938	
General Fund Support	95,365,786	93,382,356	(1,983,430)	100,629,815	7,247,459
Total Sources by Chart of Accounts	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**
Fund Summary					
General Fund	97,830,735	98,872,177	1,041,442	106,157,044	7,284,867
Public Protection Fund	40,943,447	41,957,326	1,013,879	43,526,167	1,568,841
Total Uses by Funds	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**
Division Summary					
DEM Administration	36,918,586	41,526,505	4,607,919	45,013,346	3,486,841
DEM Emergency Communications	46,706,178	51,915,279	5,209,101	55,743,706	3,828,427
DEM Emergency Services	15,836,989	7,105,075	(8,731,914)	7,133,399	28,324
DEM Homeland Security Grants	39,312,429	40,282,644	970,215	41,792,760	1,510,116
Total Uses by Division	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**

Uses of Funds Detail Appropriation

Department: DEM Emergency Management

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	46,751,098	49,956,472	3,205,374	52,967,422	3,010,950
			Mandatory Fringe Benefits	14,853,390	15,106,057	252,667	16,217,320	1,111,263
			Non-Personnel Services	2,710,168	2,161,058	(549,110)	2,009,508	(151,550)
			Capital Outlay	90,000		(90,000)		
			City Grant Program	40,000	40,000		40,000	
			Debt Service	63,720		(63,720)		
			Materials & Supplies	443,066	398,758	(44,308)	398,758	
			Programmatic Projects	1,277,052		(1,277,052)		
			Services Of Other Depts	8,716,139	9,338,108	621,969	9,677,702	339,594
10000 Total				**74,944,633**	**77,000,453**	**2,055,820**	**81,310,710**	**4,310,257**
Operating Total				**74,944,633**	**77,000,453**	**2,055,820**	**81,310,710**	**4,310,257**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10000	Operating	4,020,000		(4,020,000)		
10010 Total				**4,020,000**	**0**	**(4,020,000)**	**0**	**0**
Annual Projects - Authority Control Total				**4,020,000**	**0**	**(4,020,000)**	**0**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	19507	EM Public Safety Radio Syst &	6,394,337	6,499,337	105,000	6,499,337	
		22520	BreakrSensTst,Pwr&LdDistStudy	745,795		(745,795)		
		22523	Generator Elec Component Upgr	187,500		(187,500)		
		22832	DEM 1011 Turk Captial Projects		2,122,680	2,122,680	2,122,680	
		22839	EM DEM Coordinated St Response		3,000,000	3,000,000	3,000,000	
		80044	DEM CAD Replacement- Scoping	11,347,820	10,025,390	(1,322,430)	13,000,000	2,974,610
10020 Total				**18,675,452**	**21,647,407**	**2,971,955**	**24,622,017**	**2,974,610**
15384	CPXCF COP Crit Reprs/Rcv Stmls	19511	EM Dem - Operation Floor Expan	1,570,701		(1,570,701)		
		21207	Lighting Rods Replacement	(1,570,701)		1,570,701		
15384 Total				**0**	**0**	**0**	**0**	**0**
Continuing Projects - Authority Control Total				**18,675,452**	**21,647,407**	**2,971,955**	**24,622,017**	**2,974,610**
Grants Projects								
13560	SR Homeland Security	10036933	FY23 UASI Grant	34,000,000		(34,000,000)		

Department: DEM Emergency Management

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10036934	FY22 UASI Grant	186,547	176,099	(10,448)	182,436	6,337
		10036935	FY23 STC Grant	4,000,000		(4,000,000)		
		10037238	FY23 RCPGP Grant	1,500,000		(1,500,000)		
		10038156	FY24 STC Grant		4,000,000	4,000,000		(4,000,000)
		10038194	FY23 Emergency Mgmt Performanc	303,949		(303,949)		
		10038200	FY23 SHSGP	952,951		(952,951)		
		10038372	FY23 TVTP Grant		1,000,000	1,000,000	1,000,000	
		10039577	FY24 UASI Grant		34,000,000	34,000,000	1,550,971	(32,449,029)
		10039579	FY24 RCPGP Grant		1,500,000	1,500,000		(1,500,000)
		10039825	FY25 UASI Grant				34,000,000	34,000,000
		10039826	FY25 STC Grant				4,000,000	4,000,000
		10039827	FY25 RCPGP Grant				1,500,000	1,500,000
		10040842	FY24 EMPG		315,879	315,879	327,412	11,533
		10040848	FY24 SHSGP		965,348	965,348	965,348	
13560 Total				**40,943,447**	**41,957,326**	**1,013,879**	**43,526,167**	**1,568,841**
Grants Projects Total				**40,943,447**	**41,957,326**	**1,013,879**	**43,526,167**	**1,568,841**
Work Orders/Overhead								
10060	GF Work Order	229985	DEM Administration	190,650	224,317	33,667	224,317	
10060 Total				**190,650**	**224,317**	**33,667**	**224,317**	**0**
Work Orders/Overhead Total				**190,650**	**224,317**	**33,667**	**224,317**	**0**
Total Uses of Funds				**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**

Department: ENV Environment

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	9,887,748	11,628,631	1,740,883	11,466,948	(161,683)
Mandatory Fringe Benefits	3,988,601	4,504,881	516,280	4,559,957	55,076
Non-Personnel Services	8,116,100	15,964,811	7,848,711	10,005,690	(5,959,121)
City Grant Program	683,142	2,182,854	1,499,712	830,814	(1,352,040)
Materials & Supplies	244,896	249,508	4,612	273,752	24,244
Programmatic Projects	859,935	3,012,261	2,152,326	581,231	(2,431,030)
Services Of Other Depts	7,510,886	5,239,678	(2,271,208)	6,067,559	827,881
Overhead and Allocations	1,026,629	2,926,165	1,899,536	2,445,174	(480,991)
Intrafund Transfers Out	4,168,084	5,048,014	879,930	3,142,636	(1,905,378)
Transfer Adjustment - Uses	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
Total Uses by Chart of Accounts	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**
Sources Summary					
Intergovernmental: Federal	1,000,000	2,596,610	1,596,610	400,000	(2,196,610)
Intergovernmental: State	5,509,991	14,777,281	9,267,290	9,037,471	(5,739,810)
Charges for Services	19,094,727	16,938,810	(2,155,917)	16,940,857	2,047
Rents & Concessions		106,832	106,832	423,667	316,835
Other Revenues	2,022,509	2,995,651	973,142	2,970,408	(25,243)
Expenditure Recovery	2,857,778	5,310,126	2,452,348	5,338,837	28,711
IntraFund Transfers In	4,168,084	5,048,014	879,930	3,142,636	(1,905,378)
Transfers In	1,439,932		(1,439,932)		
Beg Fund Balance - Budget Only	393,000	1,474,932	1,081,932	16,000	(1,458,932)
Transfer Adjustment-Source	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
General Fund Support		1,508,547	1,508,547	1,103,885	(404,662)
Total Sources by Chart of Accounts	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**
Fund Summary					
Environmental Protection Fund	13,484,029	26,538,856	13,054,827	18,361,496	(8,177,360)
General Fund		1,508,547	1,508,547	1,103,885	(404,662)
Public Wks Trans and Commerce	18,833,908	17,661,386	(1,172,522)	16,765,744	(895,642)
Total Uses by Funds	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**

Department: ENV Environment

Division Summary

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
ENV Environment	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)
Total Uses by Division	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
12200	SR Env-Operating-Non-Project		Salaries	2,278,683	2,541,801	263,118	2,331,846	(209,955)
			Mandatory Fringe Benefits	933,691	1,010,463	76,772	1,016,095	5,632
			Non-Personnel Services	1,126,612	496,301	(630,311)	493,617	(2,684)
			City Grant Program	55,000	40,000	(15,000)		(40,000)
			Materials & Supplies	43,499	74,382	30,883	86,678	12,296
			Services Of Other Depts	991,263	558,013	(433,250)	899,477	341,464
			Overhead and Allocations	317,998	359,395	41,397	359,395	
			Intrafund Transfers Out		349,740	349,740		(349,740)
			Transfer Adjustment - Uses		(349,740)	(349,740)		349,740
12200 Total				**5,746,746**	**5,080,355**	**(666,391)**	**5,187,108**	**106,753**
13850	SR Cigarette Litter Abatement		Services Of Other Depts	4,603,654	3,500,000	(1,103,654)	3,500,000	
13850 Total				**4,603,654**	**3,500,000**	**(1,103,654)**	**3,500,000**	**0**
13990	SR Solid Waste Non-Project		Salaries	4,870,002	4,699,831	(170,171)	4,889,430	189,599
			Mandatory Fringe Benefits	2,117,283	1,987,982	(129,301)	2,107,333	119,351
			Non-Personnel Services	1,009,563	1,363,732	354,169	1,213,732	(150,000)
			City Grant Program	443,142	457,500	14,358	457,500	
			Materials & Supplies	110,722	118,393	7,671	136,341	17,948
			Services Of Other Depts	1,511,458	835,674	(675,784)	1,318,772	483,098
			Intrafund Transfers Out	4,168,084	4,698,274	530,190	3,142,636	(1,555,638)
			Transfer Adjustment - Uses	(4,168,084)	(4,698,274)	(530,190)	(3,142,636)	1,555,638
13990 Total				**10,062,170**	**9,463,112**	**(599,058)**	**10,123,108**	**659,996**
Operating Total				**20,412,570**	**18,043,467**	**(2,369,103)**	**18,810,216**	**766,749**

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22720	Building Decarb with CE Hub		370,878	370,878		(370,878)
		22721	Healthier Cleaner Quieter Comm		100,000	100,000		(100,000)
		22722	Climate Action Plan (CAP)		1,037,669	1,037,669	1,103,885	66,216
10010 Total				**0**	**1,508,547**	**1,508,547**	**1,103,885**	**(404,662)**
Annual Projects - Authority Control Total				**0**	**1,508,547**	**1,508,547**	**1,103,885**	**(404,662)**
Continuing Projects - Authority Control								
12210	SR Env-Continuing Projects	19256	WB Air Travel Carbon Offset Pr	119,451	150,000	30,549	150,000	
		19366	WA Safe Drug Disposal Ordinanc	117,533	130,000	12,467	130,000	
		22131	Construction & Demolition Ord	990,308	926,396	(63,912)	928,443	2,047
		22723	Impound Account Nexus SR Swap		2,528,474	2,528,474	2,528,474	
		22724	Buildings UP - SF HIPE		800,000	800,000	400,000	(400,000)
		22802	1455 ENV Emerging Needs inc OH		349,740	349,740		(349,740)
12210 Total				**1,227,292**	**4,884,610**	**3,657,318**	**4,136,917**	**(747,693)**
14000	SR Solid Waste Projects	15740	EV Environment Now Program	4,168,084	3,208,103	(959,981)	3,142,636	(65,467)
		22739	Landfill Contract Admin		276,730	276,730		(276,730)
		22802	1455 ENV Emerging Needs inc OH		503,286	503,286		(503,286)
		80565	Work Scope RY 23-24 & 24-25		710,155	710,155		(710,155)
14000 Total				**4,168,084**	**4,698,274**	**530,190**	**3,142,636**	**(1,555,638)**
Continuing Projects - Authority Control Total				**5,395,376**	**9,582,884**	**4,187,508**	**7,279,553**	**(2,303,331)**
Grants Projects								
12230	SR Grants; ENV Continuing	10039609	Used Oil OPP14 FY24	126,837		(126,837)		
		10039610	SWMP Outreach Bottle Bill FY24	215,000		(215,000)		
		10039611	EV Clean Cities FY24	110,061		(110,061)		
		10039612	Emergency Ride Home FY24	118,555		(118,555)		
		10039613	BayRen Grant 2024-2027	4,617,871	8,631,769	4,013,898	8,690,954	59,185
		10039907	Zero Waste Re-Use Grant	1,000,000		(1,000,000)		
		10039908	DPR Grant 2023-2025	321,667		(321,667)		
		10041093	Used Oil OPP 14 FY25		111,517	111,517	111,517	
		10041095	EV Clean Cities FY25		110,000	110,000	110,000	

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10041097	SWMP Outreach FY24 Award		209,420	209,420		(209,420)
		10041098	SWMP Outreach FY25 Award		215,000	215,000		(215,000)
		10041099	Emergency Ride Home Grant FY25		125,000	125,000	125,000	
		10041101	SB-1383 Food Recovery Grant		2,161,403	2,161,403		(2,161,403)
		10041102	EPA G2G Grant		1,000,000	1,000,000		(1,000,000)
		10041103	DOE EE Block Grant		796,610	796,610		(796,610)
		10041104	CEC EE Load & Storage		3,213,172	3,213,172		(3,213,172)
12230 Total				**6,509,991**	**16,573,891**	**10,063,900**	**9,037,471**	**(7,536,420)**
Grants Projects Total				**6,509,991**	**16,573,891**	**10,063,900**	**9,037,471**	**(7,536,420)**
Total Uses of Funds				**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**

Department: ETH Ethics Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	4,490,066	4,365,360	(124,706)	4,739,821	374,461
Mandatory Fringe Benefits	1,598,439	1,522,833	(75,606)	1,655,966	133,133
Non-Personnel Services	270,160	277,384	7,224	220,441	(56,943)
City Grant Program	446,860		(446,860)		
Materials & Supplies	66,120	26,617	(39,503)	30,037	3,420
Programmatic Projects		7,525,700	7,525,700	473,260	(7,052,440)
Services Of Other Depts	666,227	668,924	2,697	697,026	28,102
Total Uses by Chart of Accounts	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
Sources Summary					
Charges for Services	2,450	2,450		2,450	
Fines, Forfeiture, & Penalties	62,750	62,750		62,750	
Licenses, Permits,& Franchises	92,000	92,000		92,000	
General Fund Support	7,380,672	14,229,618	6,848,946	7,659,351	(6,570,267)
Total Sources by Chart of Accounts	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
Fund Summary					
General Fund	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
Total Uses by Funds	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
Division Summary					
ETH Ethics Commission	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
Total Uses by Division	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
Reserved Appropriations					
Controller Reserves					
10041412 Proposition D March 2024		25,700		26,400	
Controller Reserves: Total		**25,700**		**26,400**	

Uses of Funds Detail Appropriation

Department: ETH Ethics Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	4,490,066	4,365,360	(124,706)	4,739,821	374,461
			Mandatory Fringe Benefits	1,598,439	1,522,833	(75,606)	1,655,966	133,133
			Non-Personnel Services	270,160	277,384	7,224	220,441	(56,943)
			Materials & Supplies	66,120	26,617	(39,503)	30,037	3,420
			Services Of Other Depts	666,227	668,924	2,697	697,026	28,102
10000 Total				**7,091,012**	**6,861,118**	**(229,894)**	**7,343,291**	**482,173**
Operating Total				**7,091,012**	**6,861,118**	**(229,894)**	**7,343,291**	**482,173**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16984	EC Public Financing Of Electio	446,860	7,500,000	7,053,140	446,860	(7,053,140)
		22805	Proposition D March 2024		25,700	25,700	26,400	700
10020 Total				**446,860**	**7,525,700**	**7,078,840**	**473,260**	**(7,052,440)**
Continuing Projects - Authority Control Total				**446,860**	**7,525,700**	**7,078,840**	**473,260**	**(7,052,440)**
Total Uses of Funds				**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**

Department: FAM Fine Arts Museum

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	10,811,764	11,228,127	416,363	11,635,078	406,951
Mandatory Fringe Benefits	4,468,127	4,654,805	186,678	4,848,065	193,260
Non-Personnel Services	625,489	733,134	107,645	652,954	(80,180)
Capital Outlay	1,795,956	1,836,802	40,846	1,237,991	(598,811)
Materials & Supplies	43,250	60,990	17,740	60,990	
Services Of Other Depts	5,433,484	5,304,188	(129,296)	6,012,834	708,646
Overhead and Allocations	69,291	37,774	(31,517)	37,774	
Total Uses by Chart of Accounts	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**
Sources Summary					
Charges for Services	1,161,188	1,196,375	35,187	1,232,266	35,891
Expenditure Recovery	179,000	179,000		179,000	
Beg Fund Balance - Budget Only		75,194	75,194		(75,194)
General Fund Support	21,907,173	22,405,251	498,078	23,074,420	669,169
Total Sources by Chart of Accounts	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**
Fund Summary					
Culture and Recreation Fund	1,161,188	1,196,375	35,187	1,232,266	35,891
General Fund	22,086,173	22,584,251	498,078	23,253,420	669,169
Gift and Other Exp Trust Fund		75,194	75,194		(75,194)
Total Uses by Funds	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**
Division Summary					
FAM Fine Arts Museum	23,247,361	23,855,820	608,459	24,485,686	629,866
Total Uses by Division	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	10,118,571	10,512,681	394,110	10,897,895	385,214

Department: FAM Fine Arts Museum

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Mandatory Fringe Benefits	4,078,045	4,252,723	174,678	4,426,843	174,120
			Non-Personnel Services	619,117	619,117		619,117	
			Materials & Supplies	41,000	58,740	17,740	58,740	
			Services Of Other Depts	5,433,484	5,304,188	(129,296)	6,012,834	708,646
10000 Total				**20,290,217**	**20,747,449**	**457,232**	**22,015,429**	**1,267,980**
Operating Total				**20,290,217**	**20,747,449**	**457,232**	**22,015,429**	**1,267,980**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15774	Fam Facility Maintenance	257,521	270,397	12,876	283,917	13,520
10010 Total				**257,521**	**270,397**	**12,876**	**283,917**	**13,520**
Annual Projects - Authority Control Total				**257,521**	**270,397**	**12,876**	**283,917**	**13,520**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11117	FA Legion Of Honor - Masonry	188,435		(188,435)		
		21229	de Young Chiller 1 & 2 Compnts	800,000	100,000	(700,000)	200,000	100,000
		21230	de YoungCoolingTowerSandFilter		200,000	200,000		(200,000)
		22526	Legion Chillers	550,000	371,000	(179,000)		(371,000)
		22528	DY Fire Alarm System Replace		125,000	125,000	125,000	
		22823	dY BMS Replacement		300,000	300,000	400,000	100,000
		22824	LH BMS Replacement		220,405	220,405	104,074	(116,331)
		22825	LH Boiler Refurbish		125,000	125,000		(125,000)
		22826	LH Fire Alarm System replcemnt		125,000	125,000	125,000	
10020 Total				**1,538,435**	**1,566,405**	**27,970**	**954,074**	**(612,331)**
11940	SR Museums Admission	17041	FA Fine Arts Operating Rev-exp	1,161,188	1,196,375	35,187	1,232,266	35,891
11940 Total				**1,161,188**	**1,196,375**	**35,187**	**1,232,266**	**35,891**
Continuing Projects - Authority Control Total				**2,699,623**	**2,762,780**	**63,157**	**2,186,340**	**(576,440)**
Grants Projects								
14820	SR ETF-Gift	10000506	FA Fine Arts Museum-Unallocate		75,194	75,194		(75,194)
14820 Total				**0**	**75,194**	**75,194**	**0**	**(75,194)**
Grants Projects Total				**0**	**75,194**	**75,194**	**0**	**(75,194)**
Total Uses of Funds				**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**

Department: FIR Fire Department

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	361,097,906	376,902,009	15,804,103	389,151,337	12,249,328
Mandatory Fringe Benefits	91,308,107	95,959,083	4,650,976	99,479,331	3,520,248
Non-Personnel Services	3,101,959	3,364,719	262,760	3,034,376	(330,343)
Capital Outlay	6,594,338	5,484,914	(1,109,424)	5,114,160	(370,754)
Materials & Supplies	9,128,447	8,884,026	(244,421)	7,634,026	(1,250,000)
Programmatic Projects	2,475,000	2,475,000		2,475,000	
Services Of Other Depts	37,385,264	37,978,413	593,149	39,987,651	2,009,238
Overhead and Allocations	193,460	177,024	(16,436)	177,024	
Transfers Out	1,354,313	1,387,784	33,471	1,422,427	34,643
Intrafund Transfers Out	1,801,498		(1,801,498)		
Transfer Adjustment - Uses	(3,155,811)	(1,387,784)	1,768,027	(1,422,427)	(34,643)
Total Uses by Chart of Accounts	**511,284,481**	**531,225,188**	**19,940,707**	**547,052,905**	**15,827,717**
Sources Summary					
Intergovernmental: Federal	1,354,313	1,387,784	33,471	1,422,427	34,643
Intergovernmental: State	51,710,000	51,280,000	(430,000)	52,670,000	1,390,000
Charges for Services	60,454,669	62,871,080	2,416,411	62,935,085	64,005
Rents & Concessions	320,000	320,000		320,000	
Expenditure Recovery	13,183,066	13,863,243	680,177	14,325,375	462,132
IntraFund Transfers In	1,801,498		(1,801,498)		
Transfers In	1,354,313	1,387,784	33,471	1,422,427	34,643
Transfer Adjustment-Source	31,606,885	34,725,580	3,118,695	36,410,354	1,684,774
General Fund Support	349,499,737	365,389,717	15,889,980	377,547,237	12,157,520
Total Sources by Chart of Accounts	**511,284,481**	**531,225,188**	**19,940,707**	**547,052,905**	**15,827,717**
Fund Summary					
General Fund	476,521,785	495,111,824	18,590,039	509,220,124	14,108,300
San Francisco Intl Airport	34,762,696	36,113,364	1,350,668	37,832,781	1,719,417
Total Uses by Funds	**511,284,481**	**531,225,188**	**19,940,707**	**547,052,905**	**15,827,717**

Division Summary

Department: FIR Fire Department

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	323,734,855	337,978,562	14,243,707	348,433,193	10,454,631
			Mandatory Fringe Benefits	81,838,523	86,120,544	4,282,021	89,240,363	3,119,819
			Non-Personnel Services	2,486,083	2,748,843	262,760	2,418,500	(330,343)
			Capital Outlay	4,295,848	3,000,000	(1,295,848)	2,500,000	(500,000)
			Materials & Supplies	7,093,892	6,845,101	(248,791)	5,595,101	(1,250,000)
			Services Of Other Depts	37,373,678	37,947,906	574,228	39,955,255	2,007,349
			Intrafund Transfers Out	1,801,498		(1,801,498)		
			Transfer Adjustment - Uses	(1,801,498)		1,801,498		
10000 Total				**456,822,879**	**474,640,956**	**17,818,077**	**488,142,412**	**13,501,456**
17960	AIR Op Annual Account Ctrl		Salaries	27,541,976	28,647,150	1,105,174	30,041,064	1,393,914
			Mandatory Fringe Benefits	7,220,720	7,466,214	245,494	7,791,717	325,503
17960 Total				**34,762,696**	**36,113,364**	**1,350,668**	**37,832,781**	**1,719,417**
Operating Total				**491,585,575**	**510,754,320**	**19,168,745**	**525,975,193**	**15,220,873**

Annual Projects - Authority Control

Department: FIR Fire Department

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17054	Firefighter Uniforms & Turnout	1,727,980	1,727,980		1,727,980	
10010 Total				**1,727,980**	**1,727,980**	**0**	**1,727,980**	**0**
Annual Projects - Authority Control Total				**1,727,980**	**1,727,980**	**0**	**1,727,980**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11130	FD Fir - Hvac Systems Repair		350,000	350,000		(350,000)
		11137	FD Fire Prevention Facillity R	225,000	225,000		225,000	
		11144	FD Fir - Boiler System Repl Pr	150,000	300,000	150,000	300,000	
		15777	Underground Storage Tank Monit	470,052	493,555	23,503	518,233	24,678
		15781	Various Facility Maintenance P	1,239,390	1,091,359	(148,031)	1,145,927	54,568
		17055	FD Fire Prevention Vehicle Rep	189,048		(189,048)		
		17056	FD Ems Equipment Replacement	324,090	324,090		324,090	
		19514	FD Fir - Generator Replacement	250,000	250,000		250,000	
		20725	FD City College ISA	300,000	300,000		300,000	
		20907	FD OES Response & Mutual Aid	1,500,000	1,500,000		1,500,000	
		21269	Prevention Community Developmt	50,000	50,000		50,000	
		21748	Reinvestment Initiatives	545,621	556,136	10,515	571,602	15,466
		22498	FD Electrical Upgrades				250,000	250,000
		22806	FD Exterior Envelopes				150,000	150,000
10020 Total				**5,243,201**	**5,440,140**	**196,939**	**5,584,852**	**144,712**
Continuing Projects - Authority Control Total				**5,243,201**	**5,440,140**	**196,939**	**5,584,852**	**144,712**
Work Orders/Overhead								
10060	GF Work Order	130644	FIR Administration	109,200	103,215	(5,985)	85,076	(18,139)
		130647	FIR Fireboat	4,016,923	4,253,864	236,941	4,363,178	109,314
		130650	FIR Operations	6,938,193	7,174,788	236,595	7,470,861	296,073
		130651	FIR Prevention	1,663,409	1,770,881	107,472	1,845,765	74,884
10060 Total				**12,727,725**	**13,302,748**	**575,023**	**13,764,880**	**462,132**
Work Orders/Overhead Total				**12,727,725**	**13,302,748**	**575,023**	**13,764,880**	**462,132**
Total Uses of Funds				**511,284,481**	**531,225,188**	**19,940,707**	**547,052,905**	**15,827,717**

Department: GEN General City Responsibility

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Mandatory Fringe Benefits	88,692,776	90,155,160	1,462,384	96,123,371	5,968,211
Non-Personnel Services	20,215,790	19,574,790	(641,000)	19,574,790	
City Grant Program	7,200,000	11,620,085	4,420,085	16,182,648	4,562,563
Debt Service	418,147,554	405,354,331	(12,793,223)	282,394,393	(122,959,938)
Programmatic Projects	15,056,919	10,092,095	(4,964,824)	5,092,095	(5,000,000)
Services Of Other Depts	49,113,223	46,993,337	(2,119,886)	50,260,286	3,266,949
Transfers Out	274,475,670	261,802,013	(12,673,657)	267,591,958	5,789,945
Intrafund Transfers Out	884,432,147	693,544,157	(190,887,990)	643,864,586	(49,679,571)
Unappropriated Rev-Designated	70,840,000	14,570,000	(56,270,000)	22,600,000	8,030,000
Unappropriated Rev Retained	17,800,000	36,500,000	18,700,000	37,539,700	1,039,700
Transfer Adjustment - Uses	(15,700,000)	(2,271,000)	13,429,000	(2,381,000)	(110,000)
Total Uses by Chart of Accounts	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**
Sources Summary					
Business Taxes	852,989,800	885,837,187	32,847,387	956,886,689	71,049,502
Property Taxes	2,900,433,086	2,844,897,788	(55,535,298)	2,721,724,087	(123,173,701)
Other Local Taxes	1,117,350,000	1,126,170,000	8,820,000	1,215,070,000	88,900,000
Intergovernmental: Federal	170,000,000	80,000,000	(90,000,000)	155,700,000	75,700,000
Intergovernmental: State	5,804,684	5,150,000	(654,684)	5,150,000	
Charges for Services	26,176,603	27,651,672	1,475,069	27,651,672	
Fines, Forfeiture, & Penalties	20,240,266	18,179,702	(2,060,564)	19,389,000	1,209,298
Licenses, Permits,& Franchises	15,590,000	16,240,000	650,000	16,050,000	(190,000)
Other Revenues	5,860,907	10,605,841	4,744,934	15,491,306	4,885,465
Interest & Investment Income	114,727,000	140,443,232	25,716,232	140,442,421	(811)
Expenditure Recovery	1,958,869	1,934,088	(24,781)	1,934,088	
IntraFund Transfers In	883,833,908	693,004,372	(190,829,536)	643,324,801	(49,679,571)
Transfers In	88,086,750	91,929,000	3,842,250	90,359,000	(1,570,000)
Prior Year Designated Reserve	94,678,343	67,665,991	(27,012,352)	54,848,688	(12,817,303)
Beg Fund Balance - Budget Only	129,464,987	225,854,162	96,389,175	219,564,822	(6,289,340)
Transfer Adjustment-Source	(15,700,000)	(2,271,000)	13,429,000	(2,381,000)	(110,000)

Department: GEN General City Responsibility

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	88,692,776	90,155,160	1,462,384	96,123,371	5,968,211
			Non-Personnel Services	9,788,290	9,888,290	100,000	9,888,290	
			City Grant Program	7,200,000	11,620,085	4,420,085	16,182,648	4,562,563
			Services Of Other Depts	46,608,423	43,529,150	(3,079,273)	46,746,597	3,217,447
			Transfers Out	253,505,170	251,169,513	(2,335,657)	256,849,458	5,679,945
			Intrafund Transfers Out	884,432,147	693,544,157	(190,887,990)	643,864,586	(49,679,571)
			Unappropriated Rev Retained	17,800,000	36,500,000	18,700,000	37,539,700	1,039,700
			Transfer Adjustment - Uses	(9,100,000)	(2,271,000)	6,829,000	(2,381,000)	(110,000)
10000 Total				**1,298,926,806**	**1,134,135,355**	**(164,791,451)**	**1,104,813,650**	**(29,321,705)**
17380	DSCOP HOUSING TRUST FUND		Debt Service	2,250,000	2,000,000	(250,000)	2,000,000	
17380 Total				**2,250,000**	**2,000,000**	**(250,000)**	**2,000,000**	**0**
17620	DSGOB GENERAL OBLIGATION BOND		Debt Service	394,395,923	379,312,084	(15,083,839)	260,276,924	(119,035,160)
17620 Total				**394,395,923**	**379,312,084**	**(15,083,839)**	**260,276,924**	**(119,035,160)**

Department: GEN General City Responsibility

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
17640	DSGOB TSR FOR LHH GOB		Debt Service	18,403,561	16,158,702	(2,244,859)	17,389,000	1,230,298
17640 Total				**18,403,561**	**16,158,702**	**(2,244,859)**	**17,389,000**	**1,230,298**
17650	DSGOB Loan Repmt for PASS S19A		Debt Service	3,098,070	7,883,545	4,785,475	2,728,469	(5,155,076)
17650 Total				**3,098,070**	**7,883,545**	**4,785,475**	**2,728,469**	**(5,155,076)**
Operating Total				**1,717,074,360**	**1,539,489,686**	**(177,584,674)**	**1,387,208,043**	**(152,281,643)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10000	Operating	10,000,000		(10,000,000)		
		17065	Indigent Defense Special Circu	400,000	400,000		400,000	
10010 Total				**10,400,000**	**400,000**	**(10,000,000)**	**400,000**	**0**
Annual Projects - Authority Control Total				**10,400,000**	**400,000**	**(10,000,000)**	**400,000**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17058	GE Board District Projects	650,000	650,000		650,000	
		17064	GE General Reserve Admin Code	71,140,000	14,570,000	(56,570,000)	22,600,000	8,030,000
		17066	Mission Bay Transportation Imp	4,968,000	2,271,000	(2,697,000)	2,381,000	110,000
		17073	GE Tech & Infr Maint-replaceme	925,000	925,000		925,000	
		21818	Cultural Museums		5,000,000	5,000,000		(5,000,000)
		22255	Government Recovery Project	4,406,919	4,442,095	35,176	4,442,095	
10020 Total				**82,089,919**	**27,858,095**	**(54,231,824)**	**30,998,095**	**3,140,000**
10582	SR OCOH Nov18 PropCHomelessSvc	20764	Prop C OCOH Gr Receipts tax	2,239,800	3,187,187	947,387	3,236,689	49,502
10582 Total				**2,239,800**	**3,187,187**	**947,387**	**3,236,689**	**49,502**
Continuing Projects - Authority Control Total				**84,329,719**	**31,045,282**	**(53,284,437)**	**34,234,784**	**3,189,502**
Continuing Projects - Account Control								
13831	SR Traffic Congest Mitign Tax		Non-Personnel Services	9,102,500	8,361,500	(741,000)	8,361,500	
			Services Of Other Depts	265,000	277,000	12,000	277,000	
			Transfers Out	9,102,500	8,361,500	(741,000)	8,361,500	
13831 Total				**18,470,000**	**17,000,000**	**(1,470,000)**	**17,000,000**	**0**
Continuing Projects - Account Control Total				**18,470,000**	**17,000,000**	**(1,470,000)**	**17,000,000**	**0**
Total Uses of Funds				**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**

Department: ADM General Services Agency - City Admin

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	125,165,040	126,115,837	950,797	129,955,972	3,840,135
Mandatory Fringe Benefits	47,331,621	48,072,389	740,768	49,767,810	1,695,421
Non-Personnel Services	202,490,947	187,760,079	(14,730,868)	199,752,100	11,992,021
Capital Outlay	12,851,133	24,770,800	11,919,667	8,596,289	(16,174,511)
City Grant Program	33,884,625	32,475,022	(1,409,603)	32,758,253	283,231
Debt Service	61,098,724	75,678,399	14,579,675	78,614,865	2,936,466
Materials & Supplies	18,600,467	20,168,954	1,568,487	20,378,837	209,883
Programmatic Projects	1,062,997	1,132,381	69,384	755,410	(376,971)
Services Of Other Depts	85,768,313	88,834,151	3,065,838	99,051,625	10,217,474
Overhead and Allocations	8,277,344	9,465,440	1,188,096	9,465,440	
Transfers Out		687,730	687,730		(687,730)
Intrafund Transfers Out	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
Transfer Adjustment - Uses	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
Total Uses by Chart of Accounts	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**
Sources Summary					
Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	17,574,000	18,231,000	657,000	20,012,000	1,781,000
Intergovernmental: Other	2,163,387	2,271,789	108,402	2,376,177	104,388
Intergovernmental: State	641,895	769,468	127,573	386,523	(382,945)
Charges for Services	22,720,093	23,017,973	297,880	22,791,463	(226,510)
Fines, Forfeiture, & Penalties	798,286	925,000	126,714	925,000	
Licenses, Permits,& Franchises	2,601,077	2,842,333	241,256	2,837,333	(5,000)
Rents & Concessions	59,136,745	58,318,972	(817,773)	64,387,092	6,068,120
Other Revenues	18,368,890	11,073,442	(7,295,448)	11,600,064	526,622
Interest & Investment Income		(650)	(650)	(682)	(32)
Expenditure Recovery	324,898,970	328,490,446	3,591,476	356,992,927	28,502,481
IntraFund Transfers In	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
Transfers In	45,598,692	41,249,444	(4,349,248)	40,388,163	(861,281)
Other Financing Sources	4,234,378	22,432,053	18,197,675		(22,432,053)

Department: ADM General Services Agency - City Admin

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Beg Fund Balance - Budget Only	13,589,864	20,399,177	6,809,313	12,677,043	(7,722,134)
Transfer Adjustment-Source	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
General Fund Support	81,704,934	82,640,735	935,801	91,223,498	8,582,763
Total Sources by Chart of Accounts	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**
Fund Summary					
City Facilities Improvement Fd	4,234,378	22,432,053	18,197,675		(22,432,053)
Culture and Recreation Fund	17,599,000	18,256,000	657,000	20,037,000	1,781,000
Central Shops Fund	41,914,396	44,184,961	2,270,565	46,928,481	2,743,520
Convention Facilities Fund	110,767,010	99,360,854	(11,406,156)	104,840,485	5,479,631
Community / Neighborhood Dev	3,015,331	2,519,328	(496,003)	2,499,318	(20,010)
General Fund	195,904,140	205,016,451	9,112,311	221,772,736	16,756,285
General Services Fund	886,458	1,014,031	127,573	631,086	(382,945)
Real Property Fund	183,922,893	186,194,388	2,271,495	196,363,534	10,169,146
Reproduction Fund	9,741,067	10,645,005	903,938	10,445,140	(199,865)
Treasure Island Dev Authority	28,546,538	25,538,111	(3,008,427)	25,578,821	40,710
Total Uses by Funds	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**
Division Summary					
ADM Administration	18,659,262	18,039,816	(619,446)	19,048,431	1,008,615
ADM Animal Care And Control	10,072,750	9,870,882	(201,868)	10,421,715	550,833
ADM Convention Facilities Mgmt	110,767,010	99,360,854	(11,406,156)	104,840,485	5,479,631
ADM Medical Examiner	13,920,268	13,543,144	(377,124)	13,732,783	189,639
ADM Internal Services	325,482,784	354,286,932	28,804,148	357,894,170	3,607,238
ADM City Administrator Prog	116,215,493	118,616,439	2,400,946	121,654,307	3,037,868
ADM Entertainment Commission	1,413,644	1,443,115	29,471	1,504,710	61,595
Total Uses by Division	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**

Reserved Appropriations

Controller Reserves

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

Department: ADM General Services Agency - City Admin

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	45,201,327	44,735,094	(466,233)	45,661,274	926,180
			Mandatory Fringe Benefits	16,072,481	15,780,645	(291,836)	16,118,704	338,059
			Non-Personnel Services	5,170,785	4,064,688	(1,106,097)	4,026,502	(38,186)
			City Grant Program	5,412,479	3,647,406	(1,765,073)	3,644,289	(3,117)
			Materials & Supplies	1,144,643	1,026,481	(118,162)	1,021,806	(4,675)
			Services Of Other Depts	9,183,223	8,954,440	(228,783)	10,103,449	1,149,009
10000 Total				**82,184,938**	**78,208,754**	**(3,976,184)**	**80,576,024**	**2,367,270**
11430	SR Conv Fac Fd-Operating		Salaries	1,055,920	1,088,112	32,192	1,118,348	30,236
			Mandatory Fringe Benefits	311,882	321,045	9,163	331,620	10,575
			Non-Personnel Services	59,711,626	53,151,614	(6,560,012)	54,020,022	868,408
			Capital Outlay	80,000	350,000	270,000	565,000	215,000
			City Grant Program	600,000	450,000	(150,000)	400,000	(50,000)
			Debt Service	506,231	506,231		506,231	
			Materials & Supplies	21,530	5,000	(16,530)	5,000	
			Services Of Other Depts	9,879,136	12,381,564	2,502,428	14,648,627	2,267,063
			Intrafund Transfers Out	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
			Transfer Adjustment - Uses	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
11430 Total				**72,166,325**	**68,253,566**	**(3,912,759)**	**71,594,848**	**3,341,282**
12620	SR Surety Bond Self-Insurance		Non-Personnel Services	158,563	158,563		158,563	
12620 Total				**158,563**	**158,563**	**0**	**158,563**	**0**
27500	ISCSF CENTRAL SHOPS FUND		Salaries	11,787,199	12,571,776	784,577	13,058,257	486,481
			Mandatory Fringe Benefits	5,790,455	6,149,153	358,698	6,432,811	283,658

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Non-Personnel Services	6,338,351	5,963,992	(374,359)	6,010,039	46,047
			Capital Outlay	184,402		(184,402)		
			Materials & Supplies	14,320,178	15,828,297	1,508,119	15,950,501	122,204
			Services Of Other Depts	3,493,811	3,671,743	177,932	5,476,873	1,805,130
27500 Total				**41,914,396**	**44,184,961**	**2,270,565**	**46,928,481**	**2,743,520**
28310	ISOIS REPRODUCTION FUND		Salaries	1,964,081	2,049,864	85,783	2,121,425	71,561
			Mandatory Fringe Benefits	1,006,755	1,051,324	44,569	1,099,762	48,438
			Non-Personnel Services	5,495,634	6,166,001	670,367	6,010,638	(155,363)
			Capital Outlay	103,158	199,530	96,372		(199,530)
			Materials & Supplies	367,220	367,220		367,220	
			Services Of Other Depts	804,219	811,066	6,847	846,095	35,029
28310 Total				**9,741,067**	**10,645,005**	**903,938**	**10,445,140**	**(199,865)**
Operating Total				**206,165,289**	**201,450,849**	**(4,714,440)**	**209,703,056**	**8,252,207**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15754	AD Red Facilities Maintenance	300,983		(300,983)		
		15756	City Admin Svcs Other Faciliti	425,810		(425,810)		
		16518	City Vehicle Pool	44,628	47,388	2,760	49,331	1,943
		16519	Entertainment Commission Fund	1,413,644	1,443,115	29,471	1,504,710	61,595
		16902	Community Ambassador Program	2,321,759		(2,321,759)		
		19666	AD Office Of Cannabis	1,118,019	1,076,490	(41,529)	1,122,701	46,211
		20886	ADRE HOJ Relocation		5,883,650	5,883,650	7,441,325	1,557,675
		21652	ADCP Critical Repairs		9,696,694	9,696,694	18,022,045	8,325,351
10010 Total				**5,624,843**	**18,147,337**	**12,522,494**	**28,140,112**	**9,992,775**
14300	SR Real Property	17375	Real Estate Div Facilities Inv	1,240,936	1,286,755	45,819	1,325,486	38,731
		17377	Real Estate Projects	105,000	387,016	282,016	405,041	18,025
		17378	Real Estate Real Property Fund	171,606,516	171,941,898	335,382	182,742,018	10,800,120
14300 Total				**172,952,452**	**173,615,669**	**663,217**	**184,472,545**	**10,856,876**
14400	SR Yerba Buena Gardens	17379	Yerba Buena Gardens Project	311,656	1,041,344	729,688	353,614	(687,730)
		20307	Yerba Buena Gardens Operations	10,658,785	11,537,375	878,590	11,537,375	
14400 Total				**10,970,441**	**12,578,719**	**1,608,278**	**11,890,989**	**(687,730)**

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
Annual Projects - Authority Control Total				**189,547,736**	**204,341,725**	**14,793,989**	**224,503,646**	**20,161,921**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10794	AD Fleet Management Capital Im		180,000	180,000	180,000	
		15753	AD Disasbility Access Maintena	600,000	350,000	(250,000)	350,000	
		15754	AD Red Facilities Maintenance	850,000	316,032	(533,968)	331,834	15,802
		15756	City Admin Svcs Other Faciliti		447,100	447,100	469,455	22,355
		16537	AD Digital Services Program	12,798,542	12,941,663	143,121	13,114,353	172,690
		16538	AD Real Estate Project	600,000	600,000			(600,000)
		16540	AD Coit Program Planning	709,503	750,275	40,772	821,676	71,401
		19255	PW City Capital Imprv Planning	1,708,249	1,733,159	24,910	1,793,351	60,192
		19486	AD Red-capital Improvements	2,725,000	5,140,000	2,415,000	1,700,000	(3,440,000)
		20451	Grants For the Arts	50,000		(50,000)		
		20886	ADRE HOJ Relocation	5,777,800		(5,777,800)		
		21652	ADCP Critical Repairs	2,428,431		(2,428,431)		
		21691	AD Contractor Development	200,000	100,000	(100,000)	100,000	
		22229	ADRE 1099 Sunnydale CR COPs	400,000		(400,000)		
		22295	AD Budget Addbacks	300,000		(300,000)		
10020 Total				**29,147,525**	**22,558,229**	**(6,589,296)**	**18,860,669**	**(3,697,560)**
10493	SR Union Sq Prk, Rec, OS fee	21146	Union Sq Prk, Rec, OS fee	215,331	19,978	(195,353)		(19,978)
10493 Total				**215,331**	**19,978**	**(195,353)**	**0**	**(19,978)**
10600	SR Neighborhood Beautifcation	16531	AD Ccg-puc Watershed Stwd Gran	100,000		(100,000)		
		19598	AD Neighborhood Beautification	2,500,000	2,499,350	(650)	2,499,318	(32)
10600 Total				**2,600,000**	**2,499,350**	**(100,650)**	**2,499,318**	**(32)**
10670	SR Eastern Neighborhood CI	10804	AD Adm - Interagency Planning	200,000		(200,000)		
10670 Total				**200,000**	**0**	**(200,000)**	**0**	**0**
11440	SR Conv Fac Fd-Continuing	19491	AD Moscone Conv Fac Capital Pr	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
11440 Total				**10,600,000**	**3,000,000**	**(7,600,000)**	**5,000,000**	**2,000,000**
11445	SR Conv Fac Fd-Moscone Expan D	19804	Moscone Expansion District	28,000,685	28,107,288	106,603	28,245,637	138,349
11445 Total				**28,000,685**	**28,107,288**	**106,603**	**28,245,637**	**138,349**
11802	SR Culture & Rec Hotel Tax	20451	Grants For the Arts	17,599,000	18,256,000	657,000	20,037,000	1,781,000

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
11802 Total				**17,599,000**	**18,256,000**	**657,000**	**20,037,000**	**1,781,000**
12650	SR Vital & Hlth Stat Fees	17083	HC Vital & Health Stats Fd	86,000	86,000		86,000	
12650 Total				**86,000**	**86,000**	**0**	**86,000**	**0**
15382	CPXCF COP HOJ Relo-Tenant Imp	20886	ADRE HOJ Relocation	(5,000,000)		5,000,000		
15382 Total				**(5,000,000)**	**0**	**5,000,000**	**0**	**0**
15384	CPXCF COP Crit Reprs/Rcv Stmls	21652	ADCP Critical Repairs	8,228,200	7,697,270	(530,930)		(7,697,270)
		21796	AD CR RS COPs Contingency	(3,593,822)		3,593,822		
		22224	ADFM Fleet Management CR COPs		11,134,783	11,134,783		(11,134,783)
		22229	ADRE 1099 Sunnydale CR COPs	(400,000)		400,000		
		22551	ADRE HOJ Roof CR COPs	5,000,000		(5,000,000)		
		22836	ADRE 25VN CR COPs		2,300,000	2,300,000		(2,300,000)
		22837	ADRE 50 Raymond CR COPs		1,300,000	1,300,000		(1,300,000)
15384 Total				**9,234,378**	**22,432,053**	**13,197,675**	**0**	**(22,432,053)**
31920	TI Continuing Authority Ctrl	19599	AD Treasure Island Project	28,546,538	25,538,111	(3,008,427)	25,025,673	(512,438)
		20275	AD Treasure Island Art Fee				553,148	553,148
31920 Total				**28,546,538**	**25,538,111**	**(3,008,427)**	**25,578,821**	**40,710**
Continuing Projects - Authority Control Total				**121,229,457**	**122,497,009**	**1,267,552**	**100,307,445**	**(22,189,564)**
Grants Projects								
12550	SR Grants; GSF Continuing	10038975	ADMME CHP DUID Toxicology 2	252,083		(252,083)		
		10040274	ADMME CHP DUID Toxicology 3	389,812	769,468	379,656	386,523	(382,945)
12550 Total				**641,895**	**769,468**	**127,573**	**386,523**	**(382,945)**
Grants Projects Total				**641,895**	**769,468**	**127,573**	**386,523**	**(382,945)**
Work Orders/Overhead								
10060	GF Work Order	296644	ADM Internal Services	78,946,834	86,102,131	7,155,297	94,195,931	8,093,800
10060 Total				**78,946,834**	**86,102,131**	**7,155,297**	**94,195,931**	**8,093,800**
Work Orders/Overhead Total				**78,946,834**	**86,102,131**	**7,155,297**	**94,195,931**	**8,093,800**
Total Uses of Funds				**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**

Department: TIS General Services Agency - Technology

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	43,348,253	45,288,891	1,940,638	47,040,839	1,751,948
Mandatory Fringe Benefits	15,940,825	16,644,000	703,175	17,369,709	725,709
Non-Personnel Services	74,863,063	76,507,193	1,644,130	77,215,344	708,151
Capital Outlay	1,805,000	2,250,000	445,000	2,800,000	550,000
City Grant Program		95,000	95,000	95,000	
Materials & Supplies	3,225,657	4,179,165	953,508	3,669,165	(510,000)
Programmatic Projects	6,544,376	3,904,799	(2,639,577)	5,680,000	1,775,201
Services Of Other Depts	19,139,858	18,704,018	(435,840)	19,613,034	909,016
Overhead and Allocations	1,446,221	1,475,706	29,485	1,269,209	(206,497)
Intrafund Transfers Out	3,626,847	3,511,799	(115,048)	4,087,000	575,201
Transfer Adjustment - Uses	(3,626,847)	(3,511,799)	115,048	(4,087,000)	(575,201)
Total Uses by Chart of Accounts	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**
Sources Summary					
Intergovernmental: Other	115,062	114,635	(427)	119,044	4,409
Licenses, Permits,& Franchises	1,828,000	1,828,000		1,828,000	
Rents & Concessions	581,169	594,060	12,891	602,778	8,718
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	149,158,258	152,198,970	3,040,712	159,632,740	7,433,770
IntraFund Transfers In	3,626,847	3,511,799	(115,048)	4,087,000	575,201
Transfers In	300,000		(300,000)		
Beg Fund Balance - Budget Only	7,034,110	8,231,164	1,197,054	5,328,489	(2,902,675)
Transfer Adjustment-Source	(3,626,847)	(3,511,799)	115,048	(4,087,000)	(575,201)
General Fund Support	7,206,654	5,991,943	(1,214,711)	7,151,249	1,159,306
Total Sources by Chart of Accounts	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**
Fund Summary					
General Fund	9,740,678	8,475,437	(1,265,241)	9,634,743	1,159,306
General Services Fund	3,318,000	2,518,000	(800,000)	1,918,000	(600,000)
Telecom & Information Fund	153,254,575	158,055,335	4,800,760	163,199,557	5,144,222
Total Uses by Funds	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**

Department: TIS General Services Agency - Technology

Division Summary

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
DT Communications	8,944,779	7,407,632	(1,537,147)	6,895,604	(512,028)
DT Support Services	10,593,885	11,283,911	690,026	11,825,673	541,762
DT Administration	63,114,949	63,859,468	744,519	65,525,502	1,666,034
DT JUSTIS	3,045,237	2,912,834	(132,403)	2,995,543	82,709
DT Cybersecurity	13,074,582	14,336,438	1,261,856	14,699,242	362,804
DT PMO	2,793,202	2,734,306	(58,896)	2,822,872	88,566
DT Rate Model Usage	8,262,630	8,593,604	330,974	8,918,375	324,771
DT Capital And Equipment	505,000	1,000,000	495,000	800,000	(200,000)
DT Innovation	721,363	712,593	(8,770)	733,657	21,064
DT Enterprise Applications	7,405,111	8,463,616	1,058,505	8,247,839	(215,777)
DT Infrastructure & Operations	29,938,863	27,163,343	(2,775,520)	29,678,158	2,514,815
DT Public Safety	17,913,652	20,581,027	2,667,375	21,609,835	1,028,808
Total Uses by Division	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	2,228,895	2,412,659	183,764	2,477,697	65,038
			Mandatory Fringe Benefits	741,748	779,178	37,430	808,397	29,219
			Non-Personnel Services	355,646	338,939	(16,707)	321,279	(17,660)
			Materials & Supplies	17,863	16,077	(1,786)	16,077	
			Services Of Other Depts	500	500		500	
			Overhead and Allocations	1,128,260	1,015,250	(113,010)	1,015,250	
10000 Total				**4,472,912**	**4,562,603**	**89,691**	**4,639,200**	**76,597**
12500	SR Cable TV Access Dev&Prog		Non-Personnel Services	848,000	753,000	(95,000)	753,000	
			City Grant Program		95,000	95,000	95,000	
			Materials & Supplies	690,000	690,000		690,000	
			Services Of Other Depts	1,780,000	980,000	(800,000)	380,000	(600,000)

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
12500 Total				**3,318,000**	**2,518,000**	**(800,000)**	**1,918,000**	**(600,000)**
28100	ISTIF NON PROJECT CONTROLLED		Salaries	853,617	837,755	(15,862)	867,530	29,775
			Mandatory Fringe Benefits	289,147	288,823	(324)	299,024	10,201
			Non-Personnel Services	23,512,109	23,399,587	(112,522)	23,361,018	(38,569)
			Materials & Supplies	50,000		(50,000)		
			Overhead and Allocations	347,301	347,301		347,301	
28100 Total				**25,052,174**	**24,873,466**	**(178,708)**	**24,874,873**	**1,407**
Operating Total				**32,843,086**	**31,954,069**	**(889,017)**	**31,432,073**	**(521,996)**
Annual Projects - Authority Control								
28070	ISTIF Annual Authority Ctrl	17582	DT Dt Operating Master Project	101,504,535	105,604,907	4,100,372	109,870,135	4,265,228
		17608	Dt Work Order Projects	21,971,019	24,065,163	2,094,144	24,367,549	302,386
28070 Total				**123,475,554**	**129,670,070**	**6,194,516**	**134,237,684**	**4,567,614**
Annual Projects - Authority Control Total				**123,475,554**	**129,670,070**	**6,194,516**	**134,237,684**	**4,567,614**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15346	DT Broadband Connectivity-capi	350,000	500,000	150,000	500,000	
		16524	AD Justis Project - City Adm.	3,045,237	2,912,834	(132,403)	2,995,543	82,709
		20315	Mainframe Retirement Plan	1,317,529		(1,317,529)	1,200,000	1,200,000
		20355	DT Fiber to Public Housing		500,000	500,000	300,000	(200,000)
		20356	DT VOIP Facilities Remediation	400,000		(400,000)		
		21814	DT City Hall WiFi Improvements	155,000		(155,000)		
10020 Total				**5,267,766**	**3,912,834**	**(1,354,932)**	**4,995,543**	**1,082,709**
28080	ISTIF ContinuingAuthorityCtrl	17610	DT Telecom - Voip Project	1,380,000		(1,380,000)	1,100,000	1,100,000
		19672	TI City Cloud Enhancement	1,371,847	1,074,799	(297,048)	1,100,000	25,201
		21487	DT Projects	200,000	200,000		200,000	
		21876	DT Digital Divide Connectivity	300,000		(300,000)		
		22233	DT City Data Ctr Resiliency	675,000	260,000	(415,000)	210,000	(50,000)
		22549	DT 49 SVN Broadcast System	800,000		(800,000)		
		22801	DT DR for Critical City Apps		977,000	977,000	977,000	
		22804	DT Generative AI		1,000,000	1,000,000	500,000	(500,000)

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
28080 Total				**4,726,847**	**3,511,799**	**(1,215,048)**	**4,087,000**	**575,201**
Continuing Projects - Authority Control Total				**9,994,613**	**7,424,633**	**(2,569,980)**	**9,082,543**	**1,657,910**
Total Uses of Funds				**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**

Department: HSS Health Service System

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	6,308,915	5,412,694	(896,221)	5,627,529	214,835
Mandatory Fringe Benefits	2,613,811	2,286,437	(327,374)	2,388,866	102,429
Non-Personnel Services	2,522,965	1,512,493	(1,010,472)	1,600,072	87,579
Materials & Supplies	44,459	50,673	6,214	23,573	(27,100)
Services Of Other Depts	2,371,932	1,992,352	(379,580)	1,881,295	(111,057)
Total Uses by Chart of Accounts	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Sources Summary					
Charges for Services	9,131		(9,131)		
Other Revenues	460,000	640,958	180,958	580,000	(60,958)
Expenditure Recovery	13,392,951	10,613,691	(2,779,260)	10,941,335	327,644
General Fund Support					
Total Sources by Chart of Accounts	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Fund Summary					
General Fund	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Total Uses by Funds	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Division Summary					
HSS Health Service System	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Total Uses by Division	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	6,308,915	5,412,694	(896,221)	5,627,529	214,835
			Mandatory Fringe Benefits	2,613,811	2,286,437	(327,374)	2,388,866	102,429
			Non-Personnel Services	2,522,965	1,512,493	(1,010,472)	1,600,072	87,579
			Materials & Supplies	44,459	50,673	6,214	23,573	(27,100)
			Services Of Other Depts	2,371,932	1,992,352	(379,580)	1,881,295	(111,057)

Department: HSS Health Service System

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000 Total				**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Operating Total				**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Total Uses of Funds				**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**

Department: HOM Homelessness And Supportive Housing

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	33,095,318	35,882,994	2,787,676	37,339,967	1,456,973
Mandatory Fringe Benefits	11,997,459	13,060,845	1,063,386	13,614,338	553,493
Non-Personnel Services	29,705,466	27,799,805	(1,905,661)	25,865,369	(1,934,436)
Aid Assistance	2,754,382	2,754,382		2,754,382	
Capital Outlay	1,500,000		(1,500,000)		
City Grant Program	485,967,886	607,229,908	121,262,022	471,786,351	(135,443,557)
Materials & Supplies	183,165	183,165		183,165	
Programmatic Projects	97,739,353	106,634,460	8,895,107	64,929,608	(41,704,852)
Services Of Other Depts	50,108,855	53,204,209	3,095,354	60,575,495	7,371,286
Overhead and Allocations	240,697		(240,697)		
Total Uses by Chart of Accounts	**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**
Sources Summary					
Business Taxes	218,445,150	203,110,000	(15,335,150)	207,570,000	4,460,000
Intergovernmental: Federal	62,799,252	62,815,200	15,948	62,800,608	(14,592)
Intergovernmental: State	73,499,050	56,357,456	(17,141,594)		(56,357,456)
Charges for Services	6,683,325	13,971,642	7,288,317	13,971,642	
Rents & Concessions	129,840	129,840		129,840	
Interest & Investment Income	12,596,000	22,021,033	9,425,033	16,767,967	(5,253,066)
Expenditure Recovery	11,110,401	11,751,996	641,595	11,815,299	63,303
IntraFund Transfers In	22,366,301	23,118,299	751,998	23,118,299	
Beg Fund Balance - Budget Only	3,550,000	137,230,630	133,680,630	34,563,634	(102,666,996)
General Fund Support	302,113,262	316,243,672	14,130,410	306,311,386	(9,932,286)
Total Sources by Chart of Accounts	**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**
Fund Summary					
Community Health Services Fund	631,550	5,549,550	4,918,000	631,550	(4,918,000)
General Fund	363,130,645	365,215,449	2,084,804	355,346,466	(9,868,983)
Human Welfare Fund	114,939,236	113,623,106	(1,316,130)	62,169,058	(51,454,048)
Our City Our Home Fund	234,591,150	362,361,663	127,770,513	258,901,601	(103,460,062)
Total Uses by Funds	**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**

Department: HOM Homelessness And Supportive Housing

Division Summary

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
HOM ADMINISTRATION	23,634,513	24,755,771	1,121,258	25,572,964	817,193
HOM PROGRAMS	689,658,068	821,993,997	132,335,929	651,475,711	(170,518,286)
Total Uses by Division	**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**

Reserved Appropriations

Mayor Reserves

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

0

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	28,078,680	20,292,578	(7,786,102)	21,052,172	759,594
			Mandatory Fringe Benefits	10,167,795	7,313,389	(2,854,406)	7,594,143	280,754
			Non-Personnel Services	27,324,191	25,743,785	(1,580,406)	24,187,124	(1,556,661)
			Aid Assistance	301,264	301,264		301,264	
			City Grant Program	168,354,998	171,057,720	2,702,722	171,651,643	593,923
			Materials & Supplies	183,165	183,165		183,165	
			Services Of Other Depts	44,646,536	48,153,874	3,507,338	55,932,159	7,778,285
			Overhead and Allocations	(12,419,511)		12,419,511		
10000 Total				**266,637,118**	**273,045,775**	**6,408,657**	**280,901,670**	**7,855,895**
Operating Total				**266,637,118**	**273,045,775**	**6,408,657**	**280,901,670**	**7,855,895**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11346	HO 440 Turk Building	155,234	165,651	10,417	171,634	5,983

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		17129	HO Shelter And Navigation Cent	36,196,744	42,360,569	6,163,825	27,637,632	(14,722,937)
		17702	HN Whole Person Care Pilot	27,410,841	17,052,340	(10,358,501)	13,970,658	(3,081,682)
		20938	Housing for Homeless	5,107,548	3,685,294	(1,422,254)	3,685,294	
		21815	260 Golden Gate Seismic	500,000		(500,000)		
10020 Total				**69,370,367**	**63,263,854**	**(6,106,513)**	**45,465,218**	**(17,798,636)**
10030	GF Human Services Care	17560	HS Human Services Care	22,366,301	23,118,299	751,998	23,118,299	
10030 Total				**22,366,301**	**23,118,299**	**751,998**	**23,118,299**	**0**
10582	SR OCOH Nov18 PropCHomelessSvc	21528	HOM AffordHousing-GenHomeless	83,560,500	96,152,309	12,591,809	84,348,968	(11,803,341)
		21529	HOM AffordHousing-Under Age 30	29,126,000	85,666,849	56,540,849	34,665,300	(51,001,549)
		21530	HOM AffordHousing-Families	36,407,500	63,800,892	27,393,392	42,984,661	(20,816,231)
		21532	HOM Homelessness Prevention	52,771,000	69,157,909	16,386,909	66,956,435	(2,201,474)
		21533	HOM Shelter and Hygiene	32,726,150	47,583,704	14,857,554	29,946,237	(17,637,467)
10582 Total				**234,591,150**	**362,361,663**	**127,770,513**	**258,901,601**	**(103,460,062)**
Continuing Projects - Authority Control Total				**326,327,818**	**448,743,816**	**122,415,998**	**327,485,118**	**(121,258,698)**
Grants Projects								
11580	SR Community Health-Grants	10039359	HOM FY24 SB Mckinney PATH	631,550		(631,550)		
		10040642	HOM FY25 SB Mckinney PATH		631,550	631,550	631,550	
		10041191	HHIP 2		4,348,000	4,348,000		(4,348,000)
		10041193	IPP 2		370,000	370,000		(370,000)
		10041194	CalAIM TMP		200,000	200,000		(200,000)
11580 Total				**631,550**	**5,549,550**	**4,918,000**	**631,550**	**(4,918,000)**
12960	SR Human Welfare-Grants	10038952	SFHA EHV Support		114,500	114,500		(114,500)
		10039361	HOM FY24 250 Kearny VASH	2,453,118		(2,453,118)		
		10039364	HOM FY24 CoC AO Budget	5,643,326		(5,643,326)		
		10039368	El Dorado/Midori	365,662		(365,662)		
		10039369	Veterans Academy	358,694		(358,694)		
		10039370	Veterans Commons	416,149		(416,149)		
		10039371	SF HMIS Expansion	716,712		(716,712)		
		10039372	Rental Assistance I	15,650,848		(15,650,848)		
		10039373	Glide Cecil William Comm House	604,457		(604,457)		

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039383	Hazel Betsey	266,109		(266,109)		
		10039395	CHP Scattered Sites	1,014,815		(1,014,815)		
		10039398	Rental Assistance II	4,452,876		(4,452,876)		
		10039414	CCCYO Scattered Sites	1,619,657		(1,619,657)		
		10039417	Dir Accss Hsng Chrnic Alchlics	1,494,069		(1,494,069)		
		10039421	3rd Strt Hmless Youth RRH Prgm	556,578		(556,578)		
		10039427	1296 Shotwell	399,215		(399,215)		
		10039432	Mission Bay	273,638		(273,638)		
		10039433	Rnt Asstnce for Hmless Vets II	507,842		(507,842)		
		10039434	Hope House for Veterans	1,030,314		(1,030,314)		
		10039446	Rapid Rehousing for Fam & TAY	2,336,472		(2,336,472)		
		10039449	San Fran Coordin Entry Expan	997,570		(997,570)		
		10039450	Youth Coordinated Entry	225,000		(225,000)		
		10039452	DV Coordinated Entry	882,911		(882,911)		
		10039457	Larkin Strt YAC Collaborative	444,106		(444,106)		
		10039458	AWS Rapid Rehousing	1,379,412		(1,379,412)		
		10039462	LGBT Center Host Home Program	368,177		(368,177)		
		10039470	Integrated Services Network	993,797		(993,797)		
		10039472	1300 Fourth	492,006		(492,006)		
		10039473	Mary Helen Rogers Senr Commnty	371,163		(371,163)		
		10039474	Lyric	1,178,246		(1,178,246)		
		10039475	Rent Asstnce for Hmless Vets I	642,430		(642,430)		
		10039476	Bishop Swing Community House	468,479		(468,479)		
		10039477	Treasure Island Consolidated	2,639,096		(2,639,096)		
		10039478	TNDC Folsom Dore	599,723		(599,723)		
		10039479	Allen Hotel	712,602		(712,602)		
		10039480	San Francisco HMIS 2016	33,909		(33,909)		
		10039481	Eddy and Taylor	296,874		(296,874)		
		10039482	Housing for Survivors	2,338,149		(2,338,149)		
		10039501	Leasing - Empress/Hope H/Rita	3,608,623		(3,608,623)		

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039502	CoC Planning 2022	1,250,000		(1,250,000)		
		10039834	78 Haight	969,546		(969,546)		
		10039835	180 Jones	1,095,332		(1,095,332)		
		10040222	HOM VETERAN AFFAIRS ONE SYSTEM	20,000		(20,000)		
		10040651	HOM FY25 250 Kearny VASH		2,453,118	2,453,118	2,453,118	
		10040652	HOM FY25 CoC AO Budget		5,643,553	5,643,553	5,743,461	99,908
		10040653	El Dorado/Midori		361,670	361,670	361,670	
		10040655	Veterans Academy		358,694	358,694	358,694	
		10040657	Veterans Commons		405,871	405,871	405,871	
		10040659	SF HMIS Expansion		716,712	716,712	716,712	
		10040660	Rental Assistance I		15,372,979	15,372,979	15,372,979	
		10040661	Glide Cecil William Comm House		589,383	589,383	589,383	
		10040662	Hazel Betsey		260,267	260,267	260,267	
		10040664	CHP Scattered Sites		959,958	959,958	959,958	
		10040665	Rental Assistance II		4,351,609	4,351,609	4,351,609	
		10040667	CCCYO Scattered Sites		1,527,836	1,527,836	1,527,836	
		10040668	Dir Accss Hsng Chrnic Alchlics		1,467,415	1,467,415	1,467,415	
		10040672	3rd Strt Hmless Youth RRH Prgm		549,000	549,000	549,000	
		10040673	1296 Shotwell		392,290	392,290	392,290	
		10040675	Mission Bay		269,382	269,382	269,382	
		10040676	Rnt Asstnce for Hmless Vets II		492,034	492,034	492,034	
		10040677	Hope House for Veterans		1,029,208	1,029,208	1,029,208	
		10040678	Rapid Re-Housing for TAY		2,297,037	2,297,037	2,297,037	
		10040679	San Fran Coordin Entry Expan		997,570	997,570	997,570	
		10040681	Youth Coordinated Entry		225,000	225,000	225,000	
		10040682	DV Coordinated Entry		882,911	882,911	882,911	
		10040683	Larkin Strt YAC Collaborative		444,106	444,106	444,106	
		10040685	AWS Rapid Rehousing		1,379,412	1,379,412	1,379,412	
		10040688	LGBT Center Host Home Program		368,177	368,177	368,177	

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040689	Integrated Services Network		993,797	993,797	993,797	
		10040691	1300 Fourth		492,006	492,006	492,006	
		10040692	Mary Helen Rogers Senr Commnty		371,163	371,163	371,163	
		10040693	Lyric		1,178,246	1,178,246	1,178,246	
		10040706	Rent Asstnce for Hmless Vets I		642,430	642,430	642,430	
		10040708	Bishop Swing Community House		468,479	468,479	468,479	
		10040709	Treasure Island Consolidated		2,639,096	2,639,096	2,639,096	
		10040710	TNDC Folsom Dore		599,723	599,723	599,723	
		10040714	Allen Hotel		712,602	712,602	712,602	
		10040719	San Francisco HMIS 2016		33,909	33,909	33,909	
		10040720	Eddy and Taylor		296,874	296,874	296,874	
		10040722	Housing for Survivors		2,338,149	2,338,149	2,338,149	
		10040723	Leasing - Empress/Hope H/Rita		3,604,870	3,604,870	3,604,870	
		10040725	CoC Planning 2023		1,500,000	1,500,000	1,500,000	
		10040732	78 Haight		969,546	969,546	969,546	
		10040733	180 Jones		1,095,332	1,095,332	1,095,332	
		10040735	HOM VETERAN AFFAIRS ONE SYSTEM		20,000	20,000	20,000	
		10041161	4200 Geary		317,736	317,736	317,736	
12960 Total				**62,167,702**	**62,183,650**	**15,948**	**62,169,058**	**(14,592)**
Grants Projects Total				**62,799,252**	**67,733,200**	**4,933,948**	**62,800,608**	**(4,932,592)**
Work Orders/Overhead								
10060	GF Work Order	203646	HOM PROGRAMS	4,756,859	5,787,521	1,030,662	5,861,279	73,758
10060 Total				**4,756,859**	**5,787,521**	**1,030,662**	**5,861,279**	**73,758**
Work Orders/Overhead Total				**4,756,859**	**5,787,521**	**1,030,662**	**5,861,279**	**73,758**
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10039905	HHAP 4	40,696,894		(40,696,894)		
		10040254	HHIP	3,668,050		(3,668,050)		
		10040256	PATH CITED	1,945,706		(1,945,706)		
		10040393	ERF-2-R (Mission Cabins)	6,460,884		(6,460,884)		

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
		10041123	HHAP 5		43,463,970	43,463,970		(43,463,970)
		10041210	Encampment Resolution ERF-3-R		7,975,486	7,975,486		(7,975,486)
12920 Total				**52,771,534**	**51,439,456**	**(1,332,078)**	**0**	**(51,439,456)**
Continuing Projects - Project Control Total				**52,771,534**	**51,439,456**	**(1,332,078)**	**0**	**(51,439,456)**
Total Uses of Funds				**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**

Department: HRD Human Resources

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	30,606,987	31,278,508	671,521	32,508,459	1,229,951
Mandatory Fringe Benefits	10,903,470	11,338,113	434,643	11,804,527	466,414
Non-Personnel Services	94,033,154	101,112,194	7,079,040	105,076,504	3,964,310
Materials & Supplies	440,516	407,220	(33,296)	407,220	
Programmatic Projects	5,291,126	5,700,000	408,874	1,640,000	(4,060,000)
Services Of Other Depts	9,484,604	7,785,764	(1,698,840)	8,851,843	1,066,079
Overhead and Allocations				173,509	173,509
Total Uses by Chart of Accounts	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**
Sources Summary					
Other Revenues	146,103	151,980	5,877	157,788	5,808
Expenditure Recovery	130,603,863	142,302,603	11,698,740	144,828,203	2,525,600
General Fund Support	20,009,891	15,167,216	(4,842,675)	15,476,071	308,855
Total Sources by Chart of Accounts	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**
Fund Summary					
General Fund	47,077,754	47,839,816	762,062	46,310,271	(1,529,545)
General Services Fund	103,682,103	109,781,983	6,099,880	114,151,791	4,369,808
Total Uses by Funds	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**
Division Summary					
HRD Administration	7,060,690	7,104,123	43,433	6,881,326	(222,797)
HRD Equal Emplymt Opportunity	8,781,558	9,111,916	330,358	9,379,107	267,191
HRD Employee Relations	7,763,225	4,847,885	(2,915,340)	5,270,223	422,338
HRD Employment Services		15,342,910	15,342,910	16,530,931	1,188,021
HRD Recruit-Assess-Client Svc	12,792,895		(12,792,895)		
HRD Workers Compensation	103,536,000	109,630,003	6,094,003	113,994,003	4,364,000
HRD Workforce Development	10,825,489	11,584,962	759,473	8,406,472	(3,178,490)
Total Uses by Division	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**

Uses of Funds Detail Appropriation

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	17,555,044	19,272,553	1,717,509	20,042,759	770,206
			Mandatory Fringe Benefits	5,814,698	6,432,433	617,735	6,696,534	264,101
			Non-Personnel Services	1,459,443	2,450,360	990,917	2,528,425	78,065
			Materials & Supplies	132,960	119,664	(13,296)	119,664	
			Services Of Other Depts	5,778,611	6,169,914	391,303	7,112,195	942,281
			Overhead and Allocations	(1,502,692)	(4,147,754)	(2,645,062)	(4,131,129)	16,625
10000 Total				**29,238,064**	**30,297,170**	**1,059,106**	**32,368,448**	**2,071,278**
12460	SR Workers' Compensation		Salaries	8,305,641	7,095,623	(1,210,018)	7,381,658	286,035
			Mandatory Fringe Benefits	3,612,730	3,177,076	(435,654)	3,321,014	143,938
			Non-Personnel Services	88,431,388	94,266,439	5,835,051	97,828,539	3,562,100
			Materials & Supplies	180,406	180,406		180,406	
			Services Of Other Depts	1,503,143	1,312,696	(190,447)	1,436,494	123,798
			Overhead and Allocations	1,502,692	3,597,763	2,095,071	3,845,892	248,129
12460 Total				**103,536,000**	**109,630,003**	**6,094,003**	**113,994,003**	**4,364,000**
Operating Total				**132,774,064**	**139,927,173**	**7,153,109**	**146,362,451**	**6,435,278**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17358	HR Tuition Reimbursement	9,000	9,000		9,000	
		17360	Labor Relations	4,410,439	1,412,917	(2,997,522)	1,746,724	333,807
		17363	Hr Trainee Program	165,978	172,115	6,137	178,248	6,133
		17364	Leave Management	419,977	435,397	15,420	451,188	15,791
		20992	HR SF Fellows Program	3,480,000	4,200,000	720,000	840,000	(3,360,000)
		22015	ExpAuth-Auto Machinists 1414	4,000	4,000		4,000	
		22016	ExpAuth-Bldg Inspectors Assoc.	10,000	10,000		10,000	
		22017	ExpAuth-Consolidated Crafts	4,500	4,500		4,500	
		22018	ExpAuth-Carpenters, Local 22	5,000		(5,000)		
		22019	ExpAuth-DeputySheriffs'Assoc	5,000	5,000		5,000	
		22020	ExpAuth-Electrical Workers,L6	8,000	8,000		8,000	
		22021	ExpAuth-FirefightersL798 Unit1	20,000	20,000		20,000	
		22022	ExpAuth-FirefightersL798 Unit2	3,000	3,000		3,000	
		22024	ExpAuth-Laborers, Local 261	7,500		(7,500)		

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
		22025	ExpAuth-MunicipalExecAssoc	250,000	250,000		250,000	
		22026	ExpAuth-Plumbers, Local 38	7,500	7,500		7,500	
		22027	ExpAuth-Police Officers, L911	5,000	5,000		5,000	
		22028	ExpAuth-DeputyProbationOfficer	20,000	20,000		20,000	
		22029	ExpAuth-SF City Workers United	4,000	4,000		4,000	
		22030	ExpAuth-SEIU Local 1021, Misc	120,000	120,000		120,000	
		22031	ExpAuth-SEIU L1021,StaffNurses	275,000	275,000		275,000	
		22032	ExpAuth-SheetMetalWorkers,L104	750	750		750	
		22033	ExpAuth-SheriffsMgrSupervisor	5,000	5,000		5,000	
		22034	ExpAuth-StationaryEngineer,L39	8,000	8,000		8,000	
		22035	ExpAuth-Teamsters, 853	6,000		(6,000)		
		22036	ExpAuth-TeamstersL856MultiUnit	20,000	20,000		20,000	
		22037	ExpAuth-Teamsters, L856SupvRN	100,000	100,000		100,000	
		22038	ExpAuth-TWU Local 250-A, 7410	2,500	2,500		2,500	
		22039	ExpAuth-TWU, Local 200, SEAM	6,000	6,000		6,000	
		22040	ExpAuth-TWU, L250-A, MultiUnit	15,000	15,000		15,000	
		22041	ExpAuth-UnrepresentedEmployees	30,000	30,000		30,000	
		22431	HRD-Local 261 Apprenticeship		100,000	100,000	100,000	
10010 Total				**9,427,144**	**7,252,679**	**(2,174,465)**	**4,248,410**	**(3,004,269)**
Annual Projects - Authority Control Total				**9,427,144**	**7,252,679**	**(2,174,465)**	**4,248,410**	**(3,004,269)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17358	HR Tuition Reimbursement	29,972	29,972		29,972	
		17367	HR Fingerprinting	350,000	350,000		350,000	
		20357	HIRING MODERNIZATION	2,575,293	2,508,891	(66,402)	2,542,796	33,905
		21748	Reinvestment Initiatives	208,104	216,046	7,942	223,548	7,502
		22018	ExpAuth-Carpenters, Local 22		5,000	5,000	5,000	
		22023	ExpAuth-IFPTE, Local 21	1,000,000	1,000,000		1,000,000	
		22024	ExpAuth-Laborers, Local 261		7,500	7,500	7,500	
		22035	ExpAuth-Teamsters, 853		6,000	6,000	6,000	
		22431	HRD-Local 261 Apprenticeship	100,000		(100,000)		

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		22432	HRD-Local 1414 Apprenticeship	15,000	15,000		15,000	
		22446	HRD Career Center	755,909	388,949	(366,960)	396,099	7,150
		22550	Internet-Employee Portal	911,576	1,000,000	88,424	300,000	(700,000)
10020 Total				**5,945,854**	**5,527,358**	**(418,496)**	**4,875,915**	**(651,443)**
Continuing Projects - Authority Control Total				**5,945,854**	**5,527,358**	**(418,496)**	**4,875,915**	**(651,443)**
Grants Projects								
12550	SR Grants; GSF Continuing	10039615	HRD Fish Fellow Grant FY24	146,103		(146,103)		
		10040858	HRD Fish Fellow Grant FY25		151,980	151,980	157,788	5,808
12550 Total				**146,103**	**151,980**	**5,877**	**157,788**	**5,808**
Grants Projects Total				**146,103**	**151,980**	**5,877**	**157,788**	**5,808**
Work Orders/Overhead								
10060	GF Work Order	232025	HRD Employment Services		3,671,247	3,671,247	3,677,504	6,257
			HRD Recruit-Assess-Client Svc	1,288,563		(1,288,563)		
		232029	HRD Workforce Development	1,178,129	1,091,362	(86,767)	1,139,994	48,632
10060 Total				**2,466,692**	**4,762,609**	**2,295,917**	**4,817,498**	**54,889**
Work Orders/Overhead Total				**2,466,692**	**4,762,609**	**2,295,917**	**4,817,498**	**54,889**
Total Uses of Funds				**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**

Department: HRC Human Rights Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	4,085,332	4,834,849	749,517	5,048,942	214,093
Mandatory Fringe Benefits	1,529,181	1,789,686	260,505	1,864,184	74,498
Non-Personnel Services	150,616	301,850	151,234	291,815	(10,035)
City Grant Program	1,547,416	1,645,580	98,164	1,645,580	
Materials & Supplies	29,437	33,066	3,629	33,066	
Programmatic Projects	13,132,205	35,238,255	22,106,050	24,192,352	(11,045,903)
Services Of Other Depts	1,049,219	1,342,832	293,613	1,118,635	(224,197)
Total Uses by Chart of Accounts	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**
Sources Summary					
Intergovernmental: State		9,900,000	9,900,000		(9,900,000)
Expenditure Recovery	5,099,600	100,080	(4,999,520)	100,584	504
General Fund Support	16,423,806	35,186,038	18,762,232	34,093,990	(1,092,048)
Total Sources by Chart of Accounts	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**
Fund Summary					
Community / Neighborhood Dev		9,900,000	9,900,000		(9,900,000)
General Fund	21,523,406	35,286,118	13,762,712	34,194,574	(1,091,544)
Total Uses by Funds	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**
Division Summary					
HRC Human Rights Commission	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
Total Uses by Division	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	4,085,332	4,834,849	749,517	5,048,942	214,093
			Mandatory Fringe Benefits	1,529,181	1,789,686	260,505	1,864,184	74,498
			Non-Personnel Services	150,616	301,850	151,234	291,815	(10,035)

Department: HRC Human Rights Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			City Grant Program	1,547,416	1,645,580	98,164	1,645,580	
			Materials & Supplies	29,437	33,066	3,629	33,066	
			Services Of Other Depts	774,424	807,386	32,962	843,840	36,454
10000 Total				**8,116,406**	**9,412,417**	**1,296,011**	**9,727,427**	**315,010**
Operating Total				**8,116,406**	**9,412,417**	**1,296,011**	**9,727,427**	**315,010**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	20990	Opportunities for All	64,795	64,795		64,795	
		21748	Reinvestment Initiatives	10,435,205	24,976,906	14,541,701	23,570,352	(1,406,554)
		22070	HRC CBO Grant Pool	2,907,000	832,000	(2,075,000)	832,000	
10020 Total				**13,407,000**	**25,873,701**	**12,466,701**	**24,467,147**	**(1,406,554)**
Continuing Projects - Authority Control Total				**13,407,000**	**25,873,701**	**12,466,701**	**24,467,147**	**(1,406,554)**
Grants Projects								
10770	SR Neighborhood Dev-Grants	10041222	CFA FY25-FY26		9,900,000	9,900,000		(9,900,000)
10770 Total				**0**	**9,900,000**	**9,900,000**	**0**	**(9,900,000)**
Grants Projects Total				**0**	**9,900,000**	**9,900,000**	**0**	**(9,900,000)**
Total Uses of Funds				**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**

Department: HSA Human Services

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	257,513,770	273,384,635	15,870,865	284,610,186	11,225,551
Mandatory Fringe Benefits	116,161,808	121,799,324	5,637,516	127,253,146	5,453,822
Non-Personnel Services	45,477,413	52,151,638	6,674,225	45,358,569	(6,793,069)
Aid Assistance	16,613,495	11,246,053	(5,367,442)	11,246,053	
Aid Payments	454,471,475	486,045,579	31,574,104	516,982,855	30,937,276
Capital Outlay	1,451,243	73,917	(1,377,326)		(73,917)
City Grant Program	178,132,284	166,775,755	(11,356,529)	163,450,598	(3,325,157)
Debt Service		2,600,463	2,600,463	6,542,488	3,942,025
Materials & Supplies	3,914,664	3,675,322	(239,342)	3,679,447	4,125
Other Support/Care of Persons	1,010,000	1,140,687	130,687	1,140,687	
Programmatic Projects	183,500	680,000	496,500	680,000	
Services Of Other Depts	93,752,675	97,637,961	3,885,286	100,057,946	2,419,985
Intrafund Transfers Out	22,366,301	23,512,270	1,145,969	23,512,270	
Transfer Adjustment - Uses		(393,971)	(393,971)	(393,971)	
Total Uses by Chart of Accounts	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**
Sources Summary					
Intergovernmental: Federal	339,641,715	355,192,431	15,550,716	361,369,251	6,176,820
Intergovernmental: State	496,032,999	499,984,711	3,951,712	507,867,063	7,882,352
Charges for Services	1,911,225	2,311,225	400,000	2,311,225	
Rents & Concessions	100,000	145,000	45,000	145,000	
Other Revenues	2,324,523	330,000	(1,994,523)	80,000	(250,000)
Interest & Investment Income	288,000	279,820	(8,180)	279,363	(457)
Expenditure Recovery	21,009,428	22,248,606	1,239,178	20,563,606	(1,685,000)
IntraFund Transfers In		393,971	393,971	393,971	
Transfers In	15,628,156	17,421,307	1,793,151	17,401,307	(20,000)
Transfer Adjustment-Source		(393,971)	(393,971)	(393,971)	
General Fund Support	314,112,582	342,416,533	28,303,951	374,103,459	31,686,926
Total Sources by Chart of Accounts	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**

Department: HSA Human Services

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
General Fund	1,090,363,062	1,150,985,075	60,622,013	1,194,150,510	43,165,435
Human Welfare Fund	91,857,608	79,712,757	(12,144,851)	80,337,963	625,206
Senior Citizens Program Fund	8,827,958	9,631,801	803,843	9,631,801	
Total Uses by Funds	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**
Division Summary					
HSA Disability & Aging Svc	489,465,420	509,772,543	20,307,123	540,252,653	30,480,110
HSA Admin Support (HSA)	173,070,863	174,923,117	1,852,254	176,728,624	1,805,507
HSA Benefits & Family Support	528,512,345	555,633,973	27,121,628	567,138,997	11,505,024
Total Uses by Division	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	245,483,534	257,786,154	12,302,620	267,930,514	10,144,360
			Mandatory Fringe Benefits	114,036,059	119,291,595	5,255,536	124,590,943	5,299,348
			Non-Personnel Services	39,658,343	39,090,448	(567,895)	39,623,165	532,717
			Aid Assistance	7,421,266	6,946,887	(474,379)	6,946,887	
			Aid Payments	454,471,475	486,045,579	31,574,104	516,982,855	30,937,276
			City Grant Program	61,781,483	64,586,863	2,805,380	60,487,581	(4,099,282)
			Debt Service		2,600,463	2,600,463	6,542,488	3,942,025
			Materials & Supplies	3,888,099	3,648,757	(239,342)	3,652,882	4,125
			Other Support/Care of Persons	10,000	10,000		10,000	
			Services Of Other Depts	92,185,461	95,861,338	3,675,877	98,222,004	2,360,666
			Intrafund Transfers Out	22,366,301	23,512,270	1,145,969	23,512,270	
			Transfer Adjustment - Uses		(393,971)	(393,971)	(393,971)	
10000 Total				**1,041,302,021**	**1,098,986,383**	**57,684,362**	**1,148,107,618**	**49,121,235**
Operating Total				**1,041,302,021**	**1,098,986,383**	**57,684,362**	**1,148,107,618**	**49,121,235**

Continuing Projects - Authority Control

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	21,817,023	13,935,362	(7,881,661)	6,964,431	(6,970,931)
		15811	Facility Impr & Maint c	1,101,243		(1,101,243)		
		17553	CWS-FC-Title IV-E Waiver	(1,000,000)		1,000,000		
		17554	SF Connected Prg	361,720	374,858	13,138	388,114	13,256
		17556	Community Living Fund	9,198,519	9,352,261	153,742	9,374,438	22,177
		17559	HS Fire Victim Assistance Fund	2,082,978	2,086,915	3,937	2,086,915	
		17561	IPO	1,906,900	1,960,642	53,742	1,960,642	
		17562	HS Jobs Now Programs	7,716,601	11,616,138	3,899,537	12,646,734	1,030,596
		17565	HS Working Families Credit	1,000,000	1,000,000		1,000,000	
		17566	CalWIN	4,692,557	4,696,145	3,588	4,491,872	(204,273)
		20324	Sugar-Sweetened Beverages Tax		5,291,900	5,291,900	5,253,651	(38,249)
		21014	HS Benefits Connectors	183,500	680,000	496,500	680,000	
		22849	CAAP SUD Ordinance		1,004,471	1,004,471	1,196,095	191,624
10020 Total				**49,061,041**	**51,998,692**	**2,937,651**	**46,042,892**	**(5,955,800)**
12890	SR Community Living	17552	Child Svcs Fund-W&I Art5	121,957	143,729	21,772	125,725	(18,004)
12890 Total				**121,957**	**143,729**	**21,772**	**125,725**	**(18,004)**
12965	SR Nov 2016 Prop I Dignity	20354	Nov 16 Prop I dignity Fund	72,000,183	76,785,154	4,784,971	79,764,697	2,979,543
12965 Total				**72,000,183**	**76,785,154**	**4,784,971**	**79,764,697**	**2,979,543**
Continuing Projects - Authority Control Total				**121,183,181**	**128,927,575**	**7,744,394**	**125,933,314**	**(2,994,261)**
Grants Projects								
12910	SR Human Welfare-Grants Oth	10038901	HS CH Guaranteed Income - Tipp	1,500,000		(1,500,000)		
		10040021	HS FS CSNS	744,523	250,000	(494,523)		(250,000)
12910 Total				**2,244,523**	**250,000**	**(1,994,523)**	**0**	**(250,000)**
12960	SR Human Welfare-Grants	10037027	HS PA Refugee RESS FFYs22-23	26,715		(26,715)		
		10038235	HS PA Refugee RESS FFYs23-25	179,286		(179,286)		
		10039485	HS PA Refugee ORSA FFYs24-25	7,376		(7,376)		
		10039486	HS PA Refugee RESS FFYs24-25	110,384		(110,384)		
		10040266	HS PA CalAIM JI Round 2 Fed	83,771		(83,771)		
		10040721	HS PA Refugee RESS FFYs25-26		110,384	110,384	110,384	
		10040727	HS PA Refugee ORSA FFYs25-26		7,376	7,376	7,376	

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
12960 Total				**407,532**	**117,760**	**(289,772)**	**117,760**	**0**
14520	SR Senior Citizens-Grants Sta	10038582	HS AG CalVet MHSA FY23-FY24	57,000		(57,000)		
		10039272	HS AG Omb State GF FY24	129,479		(129,479)		
		10039273	HS AG Omb PH L&C Pg Fnd FY24	4,611		(4,611)		
		10039274	HS AG Omb SHF CP Accnt FY24	21,698		(21,698)		
		10039275	HS AG Omb SNF QAF FY24	21,903		(21,903)		
		10039277	HS AG Con Nutr IIIC1 FY24 ST	295,637		(295,637)		
		10039278	HS AG HDM Nutr IIIC2 FY24 ST	1,729,094		(1,729,094)		
		10039315	HS AG Admin State GF FY24	100,000		(100,000)		
		10039334	HS AG HICAP Reim FY24/25	105,265		(105,265)		
		10039335	HS AG HICAP State FY24/25	52,592		(52,592)		
		10039451	HS AG ADRC Infr FY24	355,404		(355,404)		
		10039454	HS AG HICAP AUG FY24/25	39,981		(39,981)		
		10039530	HS AG CalFresh Exp FFY24 State	54,427		(54,427)		
		10040318	HS AG MOCA Nutr Yr3		902,284	902,284	902,284	
		10040749	HS AG CalVet MHSA FY25-FY26		75,000	75,000	75,000	
		10040800	HS AG Admin State GF FY25		100,001	100,001	100,001	
		10040801	HS AG Omb State GF FY25		129,691	129,691	129,691	
		10040802	HS AG Con Nutr IIIC1 FY25 ST		282,441	282,441	282,441	
		10040803	HS AG HDM Nutr IIIC2 FY25 ST		1,608,993	1,608,993	1,608,993	
		10040806	HS AG Omb PH L&C Pg Fnd FY25		4,714	4,714	4,714	
		10040808	HS AG Omb SHF CP Accnt FY25		21,870	21,870	21,870	
		10040809	HS AG Omb SNF QAF FY25		22,390	22,390	22,390	
		10040815	HS AG ADRC Infr FY25		355,404	355,404	355,404	
14520 Total				**2,967,091**	**3,502,788**	**535,697**	**3,502,788**	**0**
14560	SR Senior Citizens-Grants	10039269	HS AG Elder Abuse Prev FY24	10,999		(10,999)		
		10039270	HS AG Con Nutr IIIC1 FY24 Fed	930,899		(930,899)		
		10039271	HS AG HDM Nutr IIIC2 FY24 Fed	871,054		(871,054)		
		10039276	HS AG Supp Svcs IIIB FY24	915,069		(915,069)		
		10039279	HS AG Prev Hlth IIID FY24	162,425		(162,425)		

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039280	HS AG Fam Caregiver Svc FY24	412,267		(412,267)		
		10039281	HS AG Omb LTC Svcs VIIA FY24	37,259		(37,259)		
		10039282	HS AG NSIP Con Nutr IIIC1 FY24	743,320		(743,320)		
		10039283	HS AG NSIP HDM Nutr IIIC2 FY24	1,336,848		(1,336,848)		
		10039336	HS AG HICAP SHIP FY24/25	71,923		(71,923)		
		10039456	HS AG CalFresh Healthy FFY24	246,190		(246,190)		
		10039460	HS AG MIPPA AAA MIPPA FFY24	23,192		(23,192)		
		10039463	HS AG MIPPA ADRC MIPPA FFY24	19,188		(19,188)		
		10039468	HS AG MIPPA SHIP MIPPA FFY24	38,400		(38,400)		
		10039484	HS AG CalFresh Exp FFY24 Fed	41,834		(41,834)		
		10040793	HS AG Supp Svcs IIIB FY25		1,293,454	1,293,454	1,293,454	
		10040794	HS AG Con Nutr IIIC1 FY25 Fed		1,126,185	1,126,185	1,126,185	
		10040795	HS AG HDM Nutr IIIC2 FY25 Fed		1,039,038	1,039,038	1,039,038	
		10040796	HS AG Prev Hlth IIID FY25		71,545	71,545	71,545	
		10040797	HS AG Fam Caregiver Svc FY25		475,434	475,434	475,434	
		10040798	HS AG Omb LTC Svcs VIIA FY25		43,212	43,212	43,212	
		10040799	HS AG Elder Abuse Prev FY25		12,181	12,181	12,181	
		10040804	HS AG NSIP Con Nutr IIIC1 FY25		738,598	738,598	738,598	
		10040805	HS AG NSIP HDM Nutr IIIC2 FY25		1,329,366	1,329,366	1,329,366	
14560 Total				**5,860,867**	**6,129,013**	**268,146**	**6,129,013**	**0**
Grants Projects Total				**11,480,013**	**9,999,561**	**(1,480,452)**	**9,749,561**	**(250,000)**
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10029771	HS AD CCR&ICWA Cty Liaison 2	307,464	318,406	10,942	329,781	11,375
		10039775	HS CH Guaranteed Income Grant	3,500,000		(3,500,000)		
		10039779	HS CH HNMP Round 1	303,668		(303,668)		
		10039780	HS CH THP Round 4	2,042,421		(2,042,421)		
		10039992	HS CH THP Round 5	2,042,421	55,287	(1,987,134)		(55,287)
		10039994	HS CH HNMP Round 2	303,668		(303,668)		
		10040034	HS CH CCCPP	8,500,000		(8,500,000)		
		10040268	HS PA CalAIM JI Round 2 State	83,771		(83,771)		

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
		10040687	HS CH THP Round 6		2,042,421	2,042,421		(2,042,421)
12920 Total				**17,083,413**	**2,416,114**	**(14,667,299)**	**329,781**	**(2,086,333)**
Continuing Projects - Project Control Total				**17,083,413**	**2,416,114**	**(14,667,299)**	**329,781**	**(2,086,333)**
Total Uses of Funds				**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**

Department: JUV Juvenile Probation

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	20,372,696	21,640,690	1,267,994	22,401,433	760,743
Mandatory Fringe Benefits	10,480,969	10,237,033	(243,936)	10,718,302	481,269
Non-Personnel Services	3,946,859	3,504,437	(442,422)	3,043,118	(461,319)
Capital Outlay	3,119,742	1,900,000	(1,219,742)		(1,900,000)
Facilities Maintenance		417,126	417,126	437,982	20,856
Materials & Supplies	389,347	590,413	201,066	350,413	(240,000)
Programmatic Projects	1,236,293	1,405,120	168,827	1,191,577	(213,543)
Services Of Other Depts	9,421,871	7,165,730	(2,256,141)	7,031,490	(134,240)
Total Uses by Chart of Accounts	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**
Sources Summary					
Intergovernmental: Federal	1,958,140	1,575,140	(383,000)	1,542,640	(32,500)
Intergovernmental: State	16,511,248	14,378,520	(2,132,728)	14,283,253	(95,267)
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	205,638	205,638		180,000	(25,638)
Other Financing Sources	(476,000)		476,000		
General Fund Support	30,765,751	30,698,251	(67,500)	29,165,422	(1,532,829)
Total Sources by Chart of Accounts	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**
Fund Summary					
City Facilities Improvement Fd	(476,000)		476,000		
General Fund	33,328,945	32,878,445	(450,500)	31,287,478	(1,590,967)
Public Protection Fund	16,114,832	13,982,104	(2,132,728)	13,886,837	(95,267)
Total Uses by Funds	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**
Division Summary					
JUV Community Investments	5,835,081	5,175,797	(659,284)	4,590,321	(585,476)
JUV Probation Services	9,198,229	9,664,115	465,886	9,915,976	251,861
JUV Juvenile Hall	18,567,522	16,587,034	(1,980,488)	17,125,951	538,917
JUV General	15,366,945	15,433,603	66,658	13,542,067	(1,891,536)
Total Uses by Division	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**

Department: JUV Juvenile Probation

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	15,269,079	16,197,173	928,094	16,713,582	516,409
			Mandatory Fringe Benefits	7,160,218	6,589,542	(570,676)	6,816,260	226,718
			Non-Personnel Services	3,628,648	3,158,038	(470,610)	2,899,228	(258,810)
			Materials & Supplies	389,347	350,413	(38,934)	350,413	
			Services Of Other Depts	3,942,890	3,813,653	(129,237)	4,070,013	256,360
10000 Total				**30,390,182**	**30,108,819**	**(281,363)**	**30,849,496**	**740,677**
Operating Total				**30,390,182**	**30,108,819**	**(281,363)**	**30,849,496**	**740,677**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15785	JP Juv - Facilities Maintenanc	397,263	417,126	19,863	437,982	20,856
10010 Total				**397,263**	**417,126**	**19,863**	**437,982**	**20,856**
Annual Projects - Authority Control Total				**397,263**	**417,126**	**19,863**	**437,982**	**20,856**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15785	JP Juv - Facilities Maintenanc		1,400,000	1,400,000		(1,400,000)
		19555	JP Juv - Ygc Capital Improveme	450,000	240,000	(210,000)		(240,000)
		20705	YGC Admin Bldg Windows		500,000	500,000		(500,000)
		20709	YGC Replace HVAC Systems	1,676,000		(1,676,000)		
		22451	JUV FFPSA Certainty Grant	415,500	32,500	(383,000)		(32,500)
		22843	Rubrik Online Backup System		180,000	180,000		(180,000)
10020 Total				**2,541,500**	**2,352,500**	**(189,000)**	**0**	**(2,352,500)**
15384	CPXCF COP Crit Reprs/Rcv Stmls	20709	YGC Replace HVAC Systems	(476,000)		476,000		
15384 Total				**(476,000)**	**0**	**476,000**	**0**	**0**
Continuing Projects - Authority Control Total				**2,065,500**	**2,352,500**	**287,000**	**0**	**(2,352,500)**
Grants Projects								
13720	SR Public Protection-Grant Sta	10037107	JUV YOBG FY21-22	1,130,050		(1,130,050)		
		10038197	JUV JPAF FY22-23	451,226	837,982	386,756	477,412	(360,570)
		10039240	JUV Cty Op Juv Facilit FY22-23	1,072,479		(1,072,479)		
		10039385	JUV YOBG FY23-24	4,956,067		(4,956,067)		
		10039388	JUV STC Core Training FY23-24	75,000		(75,000)		

Department: JUV Juvenile Probation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039428	JUV DJJ Realignment FY23-24	2,734,182		(2,734,182)		
		10039430	JUV JPAF FY23-24	5,299,233		(5,299,233)		
		10039438	JUV JPAF FY24-25		5,587,654	5,587,654	5,883,990	296,336
		10039804	JUV FFPSA Block Grant FY21-22	346,595		(346,595)		
		10039864	JUV Juvenile Re-entry FY23-24	50,000		(50,000)		
		10039875	JUV DJJ Realignment FY24-25		2,344,135	2,344,135	2,344,135	
		10040649	JUV Flexible Family Supports		25,123	25,123		(25,123)
		10040820	JUV YOBG FY24-25		4,120,460	4,120,460	4,114,550	(5,910)
		10040826	JUV STC Core Training FY24-25		66,750	66,750	66,750	
		10041298	JUV Less Restrictive Programs		1,000,000	1,000,000	1,000,000	
13720 Total				**16,114,832**	**13,982,104**	**(2,132,728)**	**13,886,837**	**(95,267)**
Grants Projects Total				**16,114,832**	**13,982,104**	**(2,132,728)**	**13,886,837**	**(95,267)**
Total Uses of Funds				**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**

Department: LLB Law Library

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	428,446	419,212	(9,234)	436,488	17,276
Mandatory Fringe Benefits	178,772	180,257	1,485	187,190	6,933
Materials & Supplies	6,000	5,700	(300)	5,700	
Services Of Other Depts	1,181,642	681,150	(500,492)	714,983	33,833
Total Uses by Chart of Accounts	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Sources Summary					
General Fund Support	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Total Sources by Chart of Accounts	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Fund Summary					
General Fund	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Total Uses by Funds	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Division Summary					
LLB Law Library	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Total Uses by Division	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	428,446	419,212	(9,234)	436,488	17,276
			Mandatory Fringe Benefits	178,772	180,257	1,485	187,190	6,933
			Materials & Supplies	6,000	5,700	(300)	5,700	
			Services Of Other Depts	1,181,642	681,150	(500,492)	714,983	33,833
10000 Total				**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Operating Total				**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Total Uses of Funds				**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**

Department: MYR Mayor

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	11,645,767	11,834,401	188,634	12,473,591	639,190
Mandatory Fringe Benefits	4,144,271	4,191,866	47,595	4,434,535	242,669
Non-Personnel Services	2,625,864	2,573,452	(52,412)	2,790,934	217,482
Aid Assistance	4,200,000	4,200,000		4,200,000	
City Grant Program	97,104,036	86,777,728	(10,326,308)	97,852,146	11,074,418
Debt Service	5,828,541	9,581,118	3,752,577	11,086,418	1,505,300
Materials & Supplies	30,000	27,000	(3,000)	27,000	
Other Support/Care of Persons	56,327,920	44,113,842	(12,214,078)	51,754,342	7,640,500
Programmatic Projects	7,172,089	27,825,740	20,653,651	37,966,185	10,140,445
Services Of Other Depts	5,699,766	6,025,029	325,263	6,511,160	486,131
Overhead and Allocations	3,978,824	3,987,296	8,472	3,457,114	(530,182)
Transfers Out	2,250,000	2,000,000	(250,000)	2,000,000	
Unappropriated Rev-Designated	38,874		(38,874)		
Total Uses by Chart of Accounts	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**
Sources Summary					
Other Local Taxes	3,234,000	23,355,000	20,121,000	33,683,000	10,328,000
Intergovernmental: Other	1,415,097	1,382,947	(32,150)	1,382,947	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	17,385,534	10,626,422	(6,759,112)	16,276,922	5,650,500
Interest & Investment Income		(1,470)	(1,470)	(1,542)	(72)
Expenditure Recovery	36,074,008	38,349,050	2,275,042	45,526,485	7,177,435
IntraFund Transfers In	58,454		(58,454)		
Transfers In		246,843	246,843		(246,843)
Beg Fund Balance - Budget Only	3,530,000	3,531,470	1,470	3,781,542	250,072
General Fund Support	134,318,859	120,617,210	(13,701,649)	128,874,071	8,256,861
Total Sources by Chart of Accounts	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**

Department: MYR Mayor

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
Culture and Recreation Fund	3,234,000	3,355,000	121,000	3,683,000	328,000
Community / Neighborhood Dev	65,275,534	81,563,265	16,287,731	98,936,922	17,373,657
General Fund	127,386,418	113,069,207	(14,317,211)	126,783,503	13,714,296
General Services Fund	150,000	150,000		150,000	
LowMod Income Housing Asset Fd	5,000,000	5,000,000		5,000,000	
Total Uses by Funds	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**
Division Summary					
MYR Office Of The Mayor	10,722,635	11,104,746	382,111	11,508,424	403,678
MYR Housing & Community Dev	190,323,317	192,032,726	1,709,409	223,045,001	31,012,275
Total Uses by Division	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	5,179,210	5,487,876	308,666	5,899,332	411,456
			Mandatory Fringe Benefits	1,975,668	2,091,255	115,587	2,252,513	161,258
			Non-Personnel Services	173,597	173,597		173,597	
			City Grant Program	1,376	1,376		8,472,119	8,470,743
			Debt Service	3,009,654	7,980,975	4,971,321	8,418,675	437,700
			Materials & Supplies	30,000	27,000	(3,000)	27,000	
			Services Of Other Depts	1,873,472	1,789,238	(84,234)	1,968,029	178,791
10000 Total				**12,242,977**	**17,551,317**	**5,308,340**	**27,211,265**	**9,659,948**
Operating Total				**12,242,977**	**17,551,317**	**5,308,340**	**27,211,265**	**9,659,948**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17165	Board Enhancements	4,985,000		(4,985,000)		
		17168	Mohcd Children'S Baseline	1,658,507	1,658,507		1,658,507	
		17172	Ellis Act	158,147	164,043	5,896	169,923	5,880
		17184	MY Hope Sf Initiative	1,008,089	1,308,089	300,000	1,308,089	

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
		17195	Moh-Low Income Capacity Bldg	1,521,989	1,655,267	133,278	1,655,267	
		17198	MO CBO Grant Pool	48,681,653	39,270,051	(9,411,602)	35,064,242	(4,205,809)
		17216	Mohcd Transitional Age Youth B	194,382	194,382		194,382	
		17229	MY Mayor's Special-protocol Fu	25,000	25,000		25,000	
		21672	Midtown Operating Subsidy	1,200,000	1,200,000		1,200,000	
10010 Total				**59,432,767**	**45,475,339**	**(13,957,428)**	**41,275,410**	**(4,199,929)**
Annual Projects - Authority Control Total				**59,432,767**	**45,475,339**	**(13,957,428)**	**41,275,410**	**(4,199,929)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16657	EW City Economic Development P		20,600	20,600	21,218	618
		17069	GE Public Housing Rebuild Fund	2,891,569	1,681,497	(1,210,072)	2,759,426	1,077,929
		17070	GE Public Safety Projects	5,000	5,000		5,000	
		17231	MY Mayor's Special-strategic P	150,000	150,000		150,000	
		21520	GF Rent Subsidies	4,200,000	4,200,000		4,200,000	
		21636	SnrOprSubsidy&Voucher	125,000	125,000		125,000	
		21748	Reinvestment Initiatives	10,850,000	4,128,457	(6,721,543)	4,126,752	(1,705)
10020 Total				**18,221,569**	**10,310,554**	**(7,911,015)**	**11,387,396**	**1,076,842**
10569	SR Afford Housing Enforcement	22336	Affordable Housing Enforcement	30,000	30,000		30,000	
10569 Total				**30,000**	**30,000**	**0**	**30,000**	**0**
10580	SR Citywide Affordable Housing	17190	MY Inclusionary Housing Reg	3,500,000	3,500,000		3,750,000	250,000
10580 Total				**3,500,000**	**3,500,000**	**0**	**3,750,000**	**250,000**
10790	SR Housing Program Fees	17194	MY Moh Loan Administration Fee	295,034	200,000	(95,034)	200,000	
		17211	MY Revenue From Rents & Leases	30,000	30,000		30,000	
		20768	2016 HOUS GOB Repay MOHCD part	1,000,000	1,000,000		1,000,000	
		22068	Former SFRA Non-LMIHAF	8,000,000	200,000	(7,800,000)		(200,000)
		22069	Treasure Island Dev Cont-Hsng	7,740,500	9,076,422	1,335,922	14,926,922	5,850,500
10790 Total				**17,065,534**	**10,506,422**	**(6,559,112)**	**16,156,922**	**5,650,500**
10795	SR Housing Trust Fund	17182	MY Housing Trust Fund - Moh	44,480,000	47,280,000	2,800,000	49,000,000	1,720,000
10795 Total				**44,480,000**	**47,280,000**	**2,800,000**	**49,000,000**	**1,720,000**
10802	SR Residential Vacancy Tax	22413	Res Vacancy Rental Subsidies		10,000,000	10,000,000	15,000,000	5,000,000
		22414	Res Vacancy Acquisition Rehab		10,000,000	10,000,000	15,000,000	5,000,000

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
10802 Total				**0**	**20,000,000**	**20,000,000**	**30,000,000**	**10,000,000**
10860	SR Rincon Hill and SOMA CI	19603	MY Soma Stabilization Fund	200,000	246,843	46,843		(246,843)
10860 Total				**200,000**	**246,843**	**46,843**	**0**	**(246,843)**
11802	SR Culture & Rec Hotel Tax	20290	Cultural Districts	3,234,000	3,355,000	121,000	3,683,000	328,000
11802 Total				**3,234,000**	**3,355,000**	**121,000**	**3,683,000**	**328,000**
14190	SR Low-mod Inc Housing NonBond	17177	MY Low-mod Housing Assets	5,000,000	5,000,000		5,000,000	
14190 Total				**5,000,000**	**5,000,000**	**0**	**5,000,000**	**0**
Continuing Projects - Authority Control Total				**91,731,103**	**100,228,819**	**8,497,716**	**119,007,318**	**18,778,499**
Grants Projects								
12550	SR Grants; GSF Continuing	10037108	MYR Strategic Grant FY22	150,000	150,000		150,000	
12550 Total				**150,000**	**150,000**	**0**	**150,000**	**0**
Grants Projects Total				**150,000**	**150,000**	**0**	**150,000**	**0**
Work Orders/Overhead								
10060	GF Work Order	232055	MYR Office Of The Mayor	2,296,975	2,415,039	118,064	2,488,327	73,288
		232065	MYR Housing & Community Dev	35,192,130	37,316,958	2,124,828	44,421,105	7,104,147
10060 Total				**37,489,105**	**39,731,997**	**2,242,892**	**46,909,432**	**7,177,435**
Work Orders/Overhead Total				**37,489,105**	**39,731,997**	**2,242,892**	**46,909,432**	**7,177,435**
Total Uses of Funds				**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**

Department: MTA Municipal Transportation Agency

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	624,015,243	621,656,551	(2,358,692)	643,752,441	22,095,890
Mandatory Fringe Benefits	345,414,521	284,953,824	(60,460,697)	297,695,096	12,741,272
Non-Personnel Services	259,520,795	271,368,565	11,847,770	274,089,409	2,720,844
Capital Outlay	65,210,058	91,906,119	26,696,061	93,743,972	1,837,853
Debt Service	27,850,760	27,840,451	(10,309)	27,826,522	(13,929)
Materials & Supplies	74,590,552	99,944,813	25,354,261	105,484,160	5,539,347
Programmatic Projects		19,933,000	19,933,000	4,663,164	(15,269,836)
Services Of Other Depts	109,711,028	123,061,804	13,350,776	129,385,657	6,323,853
Overhead and Allocations	(33,952,656)	(18,627,063)	15,325,593	(19,079,753)	(452,690)
Transfers Out	165,511,487	161,632,208	(3,879,279)	149,609,927	(12,022,281)
Intrafund Transfers Out	45,387,369	42,811,446	(2,575,923)	46,553,129	3,741,683
Unappropriated Rev-Designated	400,000	(3,970,000)	(4,370,000)	4,430,000	8,400,000
Unappropriated Rev Retained		4,900,000	4,900,000		(4,900,000)
Transfer Adjustment - Uses	(210,898,856)	(204,443,654)	6,455,202	(196,163,056)	8,280,598
Total Uses by Chart of Accounts	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**
Sources Summary					
Intergovernmental: Federal	206,084,347	140,154,314	(65,930,033)	50,345,741	(89,808,573)
Intergovernmental: Other	124,239,639	259,645,488	135,405,849	376,472,867	116,827,379
Intergovernmental: State	61,088,973	75,262,844	14,173,871	75,724,069	461,225
Charges for Services	182,800,965	150,805,038	(31,995,927)	159,791,713	8,986,675
Fines, Forfeiture, & Penalties	101,282,266	95,303,594	(5,978,672)	99,873,968	4,570,374
Licenses, Permits,& Franchises	19,921,167	27,763,853	7,842,686	30,493,617	2,729,764
Rents & Concessions	139,849,506	107,934,854	(31,914,652)	109,216,441	1,281,587
Other Revenues	22,509,428	17,354,344	(5,155,084)	16,720,016	(634,328)
Interest & Investment Income	12,390,731	11,815,975	(574,756)	12,177,991	362,016
Expenditure Recovery	4,384,254	4,219,348	(164,906)	3,719,988	(499,360)
IntraFund Transfers In	45,387,369	42,811,446	(2,575,923)	46,553,129	3,741,683
Transfers In	250,070,512	244,814,142	(5,256,370)	234,361,273	(10,452,869)
Beg Fund Balance - Budget Only		41,146,478	41,146,478	18,402,911	(22,743,567)

Department: MTA Municipal Transportation Agency

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Transfer Adjustment-Source	(210,898,856)	(204,443,654)	6,455,202	(196,163,056)	8,280,598
General Fund Support	513,650,000	508,380,000	(5,270,000)	524,300,000	15,920,000
Total Sources by Chart of Accounts	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**
Fund Summary					
Municipal Transportation Agcy	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604
Total Uses by Funds	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**
Division Summary					
MTASS Sustainable Streets	223,487,303	235,864,385	12,377,082	228,985,995	(6,878,390)
MTAHR Human Resources	31,154,816	64,745,735	33,590,919	65,839,960	1,094,225
MTAFA Fit Finance & Info Tech	95,567,302	105,187,602	9,620,300	104,299,878	(887,724)
MTAED Executive Director	8,909,648	6,984,801	(1,924,847)	6,943,199	(41,602)
MTABD Board Of Directors	685,495	695,184	9,689	719,880	24,696
MTACC CV-Captl Progr & Constr	68,379,051	88,085,176	19,706,125	92,082,698	3,997,522
MTATS Transit Svc Division	753,965,600	771,729,541	17,763,941	803,618,717	31,889,176
MTAAW Agency-wide	206,478,875	145,743,470	(60,735,405)	150,758,166	5,014,696
MTASA Safety	7,646,796	6,410,528	(1,236,268)	6,635,563	225,035
MTACO Communications	8,313,399	6,913,663	(1,399,736)	7,208,397	294,734
MTAGA Government Affairs	2,282,841	2,085,213	(197,628)	2,178,438	93,225
MTATZ Taxi & Accessible Svc	39,852,706	35,732,165	(4,120,541)	37,174,851	1,442,686
MTAST Chief Strategy Office	26,036,469	52,790,601	26,754,132	55,544,926	2,754,325
Total Uses by Division	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**

Reserved Appropriations

Controller Reserves

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

Department: MTA Municipal Transportation Agency

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
22260	MTA TS Op Annual Account Ctrl		Salaries	507,195,269	508,655,733	1,460,464	526,342,534	17,686,801
			Mandatory Fringe Benefits	256,013,349	199,336,308	(56,677,041)	207,691,275	8,354,967
			Non-Personnel Services	135,871,263	137,592,272	1,721,009	141,504,818	3,912,546
			Materials & Supplies	66,967,799	93,394,165	26,426,366	98,181,522	4,787,357
			Programmatic Projects		10,000,000	10,000,000	4,000,000	(6,000,000)
			Services Of Other Depts	28,756,858	35,614,006	6,857,148	37,803,218	2,189,212
			Overhead and Allocations	(88,104,450)	(128,731,168)	(40,626,718)	(136,511,610)	(7,780,442)
			Transfers Out	1,565,891	5,865,891	4,300,000	7,025,891	1,160,000
			Intrafund Transfers Out	26,284,869	33,899,946	7,615,077	37,641,629	3,741,683
			Unappropriated Rev-Designated	110,000		(110,000)		
			Transfer Adjustment - Uses	(27,850,760)	(39,765,837)	(11,915,077)	(44,667,520)	(4,901,683)
22260 Total				**906,810,088**	**855,861,316**	**(50,948,772)**	**879,011,757**	**23,150,441**
22261	MTA TS DSF REVBD S2017 (NEW)		Debt Service	9,991,371	9,984,204	(7,167)	9,982,288	(1,916)
22261 Total				**9,991,371**	**9,984,204**	**(7,167)**	**9,982,288**	**(1,916)**
22267	MTA TS DSF REVBND S2021A		Debt Service	13,084,089	13,080,947	(3,142)	13,068,934	(12,013)
22267 Total				**13,084,089**	**13,080,947**	**(3,142)**	**13,068,934**	**(12,013)**
22268	MTA TS DSF REVBND S2021B		Debt Service	179,200	179,200		179,200	
22268 Total				**179,200**	**179,200**	**0**	**179,200**	**0**
22269	MTA TS DSF REVBND S2021C		Debt Service	3,030,209	3,030,209		3,030,209	
22269 Total				**3,030,209**	**3,030,209**	**0**	**3,030,209**	**0**
22870	MTA SS Op Annual Account Ctrl		Salaries	68,585,843	69,525,950	940,107	72,689,476	3,163,526
			Mandatory Fringe Benefits	34,576,368	33,002,524	(1,573,844)	34,351,059	1,348,535
			Non-Personnel Services	95,068,136	91,302,595	(3,765,541)	89,417,495	(1,885,100)
			Materials & Supplies	5,252,433	6,240,190	987,757	6,985,435	745,245
			Programmatic Projects		9,933,000	9,933,000		(9,933,000)
			Services Of Other Depts	12,542,872	13,081,045	538,173	13,337,947	256,902
			Overhead and Allocations	30,875,323	27,020,535	(3,854,788)	29,892,335	2,871,800
			Transfers Out	163,945,596	140,916,317	(23,029,279)	142,584,036	1,667,719
			Intrafund Transfers Out		550,000	550,000	550,000	

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Unappropriated Rev-Designated	290,000		(290,000)		
			Transfer Adjustment - Uses	(163,945,596)	(141,466,317)	22,479,279	(143,134,036)	(1,667,719)
22870 Total				**247,190,975**	**250,105,839**	**2,914,864**	**246,673,747**	**(3,432,092)**
23426	MTA SS DSF REVBND S2021C		Debt Service	1,565,891	1,565,891		1,565,891	
23426 Total				**1,565,891**	**1,565,891**	**0**	**1,565,891**	**0**
Operating Total				**1,181,851,823**	**1,133,807,606**	**(48,044,217)**	**1,153,512,026**	**19,704,420**
Continuing Projects - Authority Control								
22280	MTA TS ContinuingAuthorityCtrl	16381	MT Enterprise Service Integrat		9,950,000	9,950,000		(9,950,000)
		18735	MTL 8X Customer First_X8		2,744,886	2,744,886	2,570,498	(174,388)
		22197	ExpAuth-MunicipalExecAssocMTA		48,000	48,000	48,000	
		22616	MT NP 10040496 Contingency Rsv		930,000	930,000	4,430,000	3,500,000
		80047	MT BART Joint Use Cap Impro-OP		3,500,000	3,500,000	3,600,000	100,000
		80248	MT 10036269 Transit CapProjRev		4,900,000	4,900,000		(4,900,000)
22280 Total				**0**	**22,072,886**	**22,072,886**	**10,648,498**	**(11,424,388)**
22420	MTA TS CAP DEV IMPACT PRJ	80224	MT 10035881 IPIC SOMA	2,526,980		(2,526,980)		
		80225	MT 10035882 IPIC HUB	(2,000,000)		2,000,000		
22420 Total				**526,980**	**0**	**(526,980)**	**0**	**0**
22540	MTA TS SPE REV TIDF	18850	MTL StaPrp1BFy10PtmiseaFnds_X9	6,699,000	831,600	(5,867,400)	1,439,802	608,202
22540 Total				**6,699,000**	**831,600**	**(5,867,400)**	**1,439,802**	**608,202**
22890	MTA SS ContinuingAuthorityCtrl	17304	MT Dpw-Boe St. Resurfacing Jo#		(14,850,000)	(14,850,000)		14,850,000
22890 Total				**0**	**(14,850,000)**	**(14,850,000)**	**0**	**14,850,000**
Continuing Projects - Authority Control Total				**7,225,980**	**8,054,486**	**828,506**	**12,088,300**	**4,033,814**
Grants Projects								
22320	MTA TS OPR ANNUAL-FED	10017934	Ada Paratransit Operating Supp	4,985,162		(4,985,162)		
		10040854	MT FED ADA Paratransit Op Supp		5,752,712	5,752,712	5,925,293	172,581
22320 Total				**4,985,162**	**5,752,712**	**767,550**	**5,925,293**	**172,581**
22330	MTA TS OPR ANNUAL-STA	10017942	Expanded Svc fod Disadvantaged	17,489,073		(17,489,073)		
		10040855	MT LCTOP Discount Oper Support		19,217,683	19,217,683	19,678,908	461,225
		10041349	SB125 State COVID Relief		99,477,000	99,477,000	209,328,000	109,851,000

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10041375	LAFA Program Operating Fund		4,045,161	4,045,161	4,045,161	
22330 Total				**17,489,073**	**122,739,844**	**105,250,771**	**233,052,069**	**110,312,225**
22331	MTA TS COVID STIMULUS FUND-FED	10037465	ARP 5307 Transit Opr Assist	201,099,185	134,401,602	(66,697,583)	44,420,448	(89,981,154)
22331 Total				**201,099,185**	**134,401,602**	**(66,697,583)**	**44,420,448**	**(89,981,154)**
22350	MTA TS OPR ANNUAL-REG	10033251	Metro T-Third Street - Generic	2,125,000	2,231,886	106,886	2,285,451	53,565
22350 Total				**2,125,000**	**2,231,886**	**106,886**	**2,285,451**	**53,565**
22450	MTA TS CAP STATEFUNDED PRJ	10041384	MTC State of Good Repair		11,771,203	11,771,203	12,053,712	282,509
22450 Total				**0**	**11,771,203**	**11,771,203**	**12,053,712**	**282,509**
Grants Projects Total				**225,698,420**	**276,897,247**	**51,198,827**	**297,736,973**	**20,839,726**
Work Orders/Overhead								
22265	MTA OH OPR AGENCYWIDE NEW	103745	MTASS Sustainable Streets	10,305,626	9,330,655	(974,971)	9,605,328	274,673
		103758	MTAHR Human Resources	23,504,978	21,134,321	(2,370,657)	20,923,980	(210,341)
		103773	MTAFA Fit Finance & Info Tech	46,739,792	52,263,646	5,523,854	53,689,844	1,426,198
		103776	MTAED Executive Director	8,909,648	6,984,801	(1,924,847)	6,943,199	(41,602)
		103788	MTABD Board Of Directors	685,495	695,184	9,689	719,880	24,696
		139648	MTAAW Agency-wide	89,846,693	86,606,625	(3,240,068)	92,711,697	6,105,072
		175644	MTACO Communications	8,313,399	6,913,663	(1,399,736)	7,208,397	294,734
		175649	MTAGA Government Affairs	2,282,841	2,085,213	(197,628)	2,178,438	93,225
		210685	MTAST Chief Strategy Office	3,221,686	8,873,188	5,651,502	10,085,223	1,212,035
			Transfer Adjustment - Uses	(193,810,158)	(169,981,887)	23,828,271	(185,663,075)	(15,681,188)
22265 Total				**0**	**24,905,409**	**24,905,409**	**18,402,911**	**(6,502,498)**
22305	MTA TS OPR PROJ SUP-PSF NEW	103745	MTASS Sustainable Streets	1,526,747	1,685,404	158,657	1,699,289	13,885
		103773	MTAFA Fit Finance & Info Tech	2,402,416	2,180,533	(221,883)	2,247,499	66,966
		138672	MTACC CV-Captl Progr & Constr	3,633,677	1,610,868	(2,022,809)	1,640,606	29,738
		138753	MTATS Transit Svc Division	1,048,951	476,081	(572,870)	476,081	
		210685	MTAST Chief Strategy Office		2,292,407	2,292,407	2,588,469	296,062
			Transfer Adjustment - Uses	(8,611,791)	(8,245,293)	366,498	(8,651,944)	(406,651)
22305 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**0**	**24,905,409**	**24,905,409**	**18,402,911**	**(6,502,498)**

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
22431	MTA TS CAP TSF TRANSIT	10012000	MT TSF-Svc&Reliabilty Regional	443,054	26,400	(416,654)	45,708	19,308
		10012001	MT TSF-Svc Exp&Reliability	4,300,739	691,196	(3,609,543)	731,328	40,132
		10040546	TSF Developer Agr Holding Acct		8,819,996	8,819,996	8,819,996	
22431 Total				**4,743,793**	**9,537,592**	**4,793,799**	**9,597,032**	**59,440**
22455	MTA TS CAP Projects Prop B Fun	10034129	MT SFMTA Pop Growth Alloc	32,120,000	38,742,500	6,622,500	41,102,500	2,360,000
22455 Total				**32,120,000**	**38,742,500**	**6,622,500**	**41,102,500**	**2,360,000**
22481	MTA TS SPE REV TCM Tax	10036279	MT Prop D TCM Tax	9,102,500	10,849,563	1,747,063	8,361,500	(2,488,063)
			Transfer Adjustment - Uses	(9,102,500)	(8,361,500)	741,000	(8,361,500)	
22481 Total				**0**	**2,488,063**	**2,488,063**	**0**	**(2,488,063)**
23021	MTA SS CAP TSF SSD	10010140	MS TSF-COMPLETE ST (BIKE&PED)	410,285	442,797	32,512	68,562	(374,235)
		10040546	TSF Developer Agr Holding Acct		4,632,364	4,632,364	4,632,364	
23021 Total				**410,285**	**5,075,161**	**4,664,876**	**4,700,926**	**(374,235)**
23035	MTA SS CAP Projects Prop B Fun	10034131	MS SFMTA POP GROWTH ALLOC SSD	20,710,000	22,910,000	2,200,000	24,300,000	1,390,000
23035 Total				**20,710,000**	**22,910,000**	**2,200,000**	**24,300,000**	**1,390,000**
23040	MTA SS CAP OTHER-FUNDED PRJ	10032485	MS WalkFirst Quick & Effective		550,000	550,000	550,000	
23040 Total				**0**	**550,000**	**550,000**	**550,000**	**0**
Continuing Projects - Project Control Total				**57,984,078**	**79,303,316**	**21,319,238**	**80,250,458**	**947,142**
Total Uses of Funds				**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**

Department: POL Police

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	520,225,129	561,464,570	41,239,441	577,786,538	16,321,968
Mandatory Fringe Benefits	133,896,688	142,230,026	8,333,338	147,860,917	5,630,891
Non-Personnel Services	18,509,488	18,580,013	70,525	17,030,691	(1,549,322)
Capital Outlay	4,253,366	4,509,206	255,840	2,932,347	(1,576,859)
Carry-Forward Budgets Only	494,805	494,805		494,805	
City Grant Program	166,122		(166,122)		
Debt Service	550,000	550,000		550,000	
Materials & Supplies	6,811,207	7,062,332	251,125	6,153,388	(908,944)
Programmatic Projects	17,059,353	9,458,353	(7,601,000)	4,170,973	(5,287,380)
Services Of Other Depts	72,945,553	77,284,017	4,338,464	82,472,126	5,188,109
Total Uses by Chart of Accounts	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**
Sources Summary					
Intergovernmental: Federal	8,172,005	1,937,687	(6,234,318)	1,571,485	(366,202)
Intergovernmental: State	52,261,478	52,401,173	139,695	51,569,025	(832,148)
Charges for Services	9,170,626	9,045,630	(124,996)	9,045,630	
Fines, Forfeiture, & Penalties	795,454	795,454		795,454	
Licenses, Permits,& Franchises	1,489,610	1,278,109	(211,501)	1,381,499	103,390
Expenditure Recovery	6,016,843	7,042,994	1,026,151	7,262,134	219,140
Transfer Adjustment-Source	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
General Fund Support	617,136,279	658,228,431	41,092,152	670,979,639	12,751,208
Total Sources by Chart of Accounts	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**
Fund Summary					
General Fund	679,690,106	721,253,409	41,563,303	735,613,757	14,360,348
Public Protection Fund	15,352,189	9,476,069	(5,876,120)	6,991,109	(2,484,960)
San Francisco Intl Airport	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
Total Uses by Funds	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**
Division Summary					
POL - SOB - Special Operations	50,002,960	52,771,359	2,768,399	54,532,025	1,760,666

Department: POL Police

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	446,570,712	478,629,619	32,058,907	490,490,411	11,860,792
			Mandatory Fringe Benefits	113,853,058	121,254,722	7,401,664	125,213,074	3,958,352
			Non-Personnel Services	17,435,964	17,271,402	(164,562)	16,867,166	(404,236)
			Capital Outlay	2,476,690	2,080,947	(395,743)	1,000,000	(1,080,947)
			Debt Service	550,000	550,000		550,000	
			Materials & Supplies	6,306,630	5,606,630	(700,000)	5,606,630	
			Programmatic Projects		2,375,000	2,375,000	1,375,000	(1,000,000)
			Services Of Other Depts	72,401,411	76,764,120	4,362,709	81,929,859	5,165,739
10000 Total				**659,594,465**	**704,532,440**	**44,937,975**	**723,032,140**	**18,499,700**
17960	AIR Op Annual Account Ctrl		Salaries	60,022,538	70,097,765	10,075,227	74,295,333	4,197,568
			Mandatory Fringe Benefits	19,846,878	20,806,079	959,201	22,551,586	1,745,507
17960 Total				**79,869,416**	**90,903,844**	**11,034,428**	**96,846,919**	**5,943,075**
Operating Total				**739,463,881**	**795,436,284**	**55,972,403**	**819,879,059**	**24,442,775**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17265	S.Francisco Safe;Inc	1,195,702	125,795	(1,069,907)	131,715	5,920
		17275	PC Ples - Hud-oig Operation Sa	1,017,272	1,017,274	2	1,017,274	
		17293	D9 Foot Patrol-2014 Bos Addabc	162,477	162,477		162,477	
10010 Total				**2,375,451**	**1,305,546**	**(1,069,905)**	**1,311,466**	**5,920**
Annual Projects - Authority Control Total				**2,375,451**	**1,305,546**	**(1,069,905)**	**1,311,466**	**5,920**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11484	PC Hazmat Abatement	32,504	34,129	1,625	35,835	1,706

Department: POL Police

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		11492	PC Pol Station Security Camera	100,000	180,000	80,000	200,000	20,000
		16466	Var Loc-Misc Fac Maint Proj	169,172	177,630	8,458	186,512	8,882
		17066	Mission Bay Transportation Imp	3,051,000		(3,051,000)		
		17260	PC Body Camera Initiative	2,777,973	2,777,973		2,777,973	
		17262	PC Lab Info Management System	18,000	18,000		18,000	
		17407	AS Police 36% Alloc Real Estat	119,902	119,901	(1)	119,901	
		19563	PC Pol Facility Renewal	775,000	1,205,000	430,000	910,000	(295,000)
		21851	NIBRS Compliant RMS	4,900,000	4,100,000	(800,000)		(4,100,000)
10020 Total				**11,943,551**	**8,612,633**	**(3,330,918)**	**4,248,221**	**(4,364,412)**
13570	SR SFPD-Criminalistics Lab	17257	PC Sfpd Crime Lab	2,000	2,000		2,000	
13570 Total				**2,000**	**2,000**	**0**	**2,000**	**0**
13580	SR Dvros Reimbursement	17295	PC Dvros Development & Mainten	25,000	25,000		25,000	
13580 Total				**25,000**	**25,000**	**0**	**25,000**	**0**
13590	SR SFPD-Auto Fingerprint Id	17297	PC Automated Fingerprint Id	1,293,454	1,081,953	(211,501)	1,185,343	103,390
13590 Total				**1,293,454**	**1,081,953**	**(211,501)**	**1,185,343**	**103,390**
13610	SR Traffic Offender	17256	PC S F Traffic Offender Progra	100,000	100,000		100,000	
13610 Total				**100,000**	**100,000**	**0**	**100,000**	**0**
13630	SR Police Law Enforcement Svcs	19739	Transit Center Police Security	2,743,642	2,743,646	4	2,743,646	
13630 Total				**2,743,642**	**2,743,646**	**4**	**2,743,646**	**0**
13640	SR SFPD-Vehicle Theft Crimes	17253	PC Vehicle Theft Crimes	989,610	989,610		989,610	
13640 Total				**989,610**	**989,610**	**0**	**989,610**	**0**
Continuing Projects - Authority Control Total				**17,097,257**	**13,554,842**	**(3,542,415)**	**9,293,820**	**(4,261,022)**
Grants Projects								
13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	51,320		(51,320)		
		10038383	PC FY23-24 B&W Grant	200,000		(200,000)		
		10038384	PC Bulletproof Vest 2023	137,683		(137,683)		
		10038386	PC 2023 Coverdell	70,549		(70,549)		
		10038387	PC 2023 Forensic DNA Backlog R	423,298		(423,298)		
		10038388	PC 2023 STEP Program - DUI	120,000		(120,000)		
		10038389	PC 2023 STEP Program - Ped & B	120,000		(120,000)		

Department: POL Police

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

Department: POL Police

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

Department: PRT Port

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	35,827,687	36,576,100	748,413	38,241,428	1,665,328
Mandatory Fringe Benefits	15,307,798	15,499,943	192,145	16,239,251	739,308
Non-Personnel Services	15,248,943	16,081,866	832,923	15,355,104	(726,762)
Capital Outlay	33,740,034	33,073,039	(666,995)	25,849,542	(7,223,497)
Debt Service	6,135,955	6,445,497	309,542	6,483,792	38,295
Materials & Supplies	1,333,905	1,621,672	287,767	1,680,700	59,028
Programmatic Projects	4,551,589	4,708,062	156,473	4,547,062	(161,000)
Services Of Other Depts	36,777,968	40,957,071	4,179,103	43,008,615	2,051,544
Overhead and Allocations		1,950,841	1,950,841	1,994,105	43,264
Transfers Out	31,713	31,713		31,713	
Intrafund Transfers Out	47,106,318	30,699,539	(16,406,779)	18,329,705	(12,369,834)
Unappropriated Rev-Designated	2,270		(2,270)		
Unappropriated Rev Retained	1,167,414	10,310	(1,157,104)	3,005,693	2,995,383
Transfer Adjustment - Uses	(47,106,318)	(30,699,539)	16,406,779	(18,329,705)	12,369,834
Total Uses by Chart of Accounts	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**
Sources Summary					
Intergovernmental: Federal	27,279,000	118,314	(27,160,686)		(118,314)
Intergovernmental: Other	1,000,774	1,005,933	5,159	1,416,713	410,780
Charges for Services	20,633,997	30,728,795	10,094,798	30,447,075	(281,720)
Fines, Forfeiture, & Penalties	2,819,552	8,614,839	5,795,287	9,644,874	1,030,035
Rents & Concessions	85,976,464	93,369,096	7,392,632	98,484,515	5,115,419
Other Revenues	11,415,489	8,256,087	(3,159,402)	13,520,093	5,264,006
Interest & Investment Income	1,000,000	2,908,935	1,908,935	2,903,735	(5,200)
Expenditure Recovery		20,000	20,000	20,000	
IntraFund Transfers In	47,106,318	30,699,539	(16,406,779)	18,329,705	(12,369,834)
Beg Fund Balance - Budget Only		11,934,115	11,934,115		(11,934,115)
Transfer Adjustment-Source	(47,106,318)	(30,699,539)	16,406,779	(18,329,705)	12,369,834
General Fund Support					
Total Sources by Chart of Accounts	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**

Department: PRT Port

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
Port of San Francisco	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)
Total Uses by Funds	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**
Division Summary					
PRT Real Estate & Development	18,867,281	19,732,529	865,248	20,026,089	293,560
PRT Planning & Environment	3,161,954	4,037,752	875,798	4,139,585	101,833
PRT Maritime	14,313,579	14,029,490	(284,089)	14,596,708	567,218
PRT Finance And Administration	35,149,829	39,821,689	4,671,860	42,334,567	2,512,878
PRT Maintenance	24,242,772	24,117,883	(124,889)	25,212,339	1,094,456
PRT Executive	8,927,105	10,417,942	1,490,837	9,357,759	(1,060,183)
PRT Port Commission (Portwide)	38,164,532	36,485,146	(1,679,386)	32,178,415	(4,306,731)
PRT Engineering	7,298,224	8,313,683	1,015,459	8,591,543	277,860
Total Uses by Division	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
23680	PRT-OP Annual Account Ctrl		Salaries	34,568,906	35,458,189	889,283	37,063,466	1,605,277
			Mandatory Fringe Benefits	14,771,182	15,015,611	244,429	15,727,060	711,449
			Non-Personnel Services	15,248,943	16,081,866	832,923	15,355,104	(726,762)
			Capital Outlay	1,051,943	1,063,703	11,760	981,320	(82,383)
			Debt Service	5,600,000	5,909,542	309,542	5,947,837	38,295
			Materials & Supplies	1,333,905	1,621,672	287,767	1,680,700	59,028
			Services Of Other Depts	35,349,567	39,501,187	4,151,620	41,524,614	2,023,427
			Overhead and Allocations		1,950,841	1,950,841	1,994,105	43,264
			Transfers Out	31,713	31,713		31,713	
			Intrafund Transfers Out	18,271,527	28,811,334	10,539,807	16,385,782	(12,425,552)
			Unappropriated Rev-Designated	2,270		(2,270)		
			Unappropriated Rev Retained	1,167,414	10,310	(1,157,104)	3,005,693	2,995,383

Department: PRT Port

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Transfer Adjustment - Uses	(18,271,527)	(28,811,334)	(10,539,807)	(16,385,782)	12,425,552
23680 Total				**109,125,843**	**116,644,634**	**7,518,791**	**123,311,612**	**6,666,978**
Operating Total				**109,125,843**	**116,644,634**	**7,518,791**	**123,311,612**	**6,666,978**
Annual Projects - Authority Control								
23690	PRT-OP Annual Authority Ctrl	12698	PO Homeland Security Enhanceme		145,000	145,000	75,000	(70,000)
		16294	Stormwater Pollution Control	200,000	200,000		200,000	
		16296	Public Access Improvements	60,000	60,000		60,000	
		16297	Miscellaneous Tenant Faciltiy	400,000	400,000		400,000	
		16303	PO Facility Maint Repair P1	50,000	50,000		50,000	
		16308	Abondoned Mat-Illegal Dumpin C	200,000	200,000		200,000	
		16316	Utility Annual Maintenance	80,000	80,000		80,000	
		16317	Oil Spill Response Training &	90,000	90,000		90,000	
		16325	Sanitary Sewer Management Plan	250,000	100,000	(150,000)	100,000	
		16334	Tree Replacement & Maintenance		180,000	180,000	189,000	9,000
		16338	PO Cargo Fac Repair	109,000	109,000		109,000	
		16339	Heron'S Head Park (Pier 98)	82,000	82,000		82,000	
		17726	GE Youth Employment & Environm	415,000	415,000		415,000	
		21275	PO Racial Equity Econ Impact P	510,000	560,000	50,000	560,000	
		21276	PO Facility Maint Repair P50	407,000	407,000		407,000	
		21277	PO Env Cleanup Pier 39-45	50,000	50,000		50,000	
		21279	PO Crane Cove Park	368,527	200,000	(168,527)	200,000	
		21763	Finance and Admin		100,000	100,000		(100,000)
23690 Total				**3,271,527**	**3,428,000**	**156,473**	**3,267,000**	**(161,000)**
24530	PRT-SBH Annual Authority Ctrl	17321	South Beach Harbor Project	4,002,315	3,836,644	(165,671)	3,952,671	116,027
24530 Total				**4,002,315**	**3,836,644**	**(165,671)**	**3,952,671**	**116,027**
Annual Projects - Authority Control Total				**7,273,842**	**7,264,644**	**(9,198)**	**7,219,671**	**(44,973)**
Continuing Projects - Authority Control								
23700	PRT-OP ContinuingAuthorityCtrl	12672	PO Waterfront Resilience Progm	3,181,424	1,670,114	(1,511,310)	2,617,636	947,522
		12688	PO Southern Waterfront Beautif	2,222,000	2,200,000	(22,000)	1,471,000	(729,000)

Department: PRT Port

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		12698	PO Homeland Security Enhanceme		39,438	39,438		(39,438)
		12740	PO Waterfront Development Proj	9,687,800	5,656,983	(4,030,817)	10,843,017	5,186,034
		20125	Capital Proj Implement Team		533,000	533,000	559,000	26,000
		21270	PO Environment		2,006,000	2,006,000	958,000	(1,048,000)
		21271	PO Maritime		809,000	809,000	800,000	(9,000)
		21272	PO Real Estate & Development	4,540,573	2,092,472	(2,448,101)	4,623,000	2,530,528
		21274	PO Engineering		700,000	700,000		(700,000)
		21763	Finance and Admin	5,056,003	3,399,195	(1,656,808)	2,090,146	(1,309,049)
		22119	ARPA STIMULUS	7,482,000	11,723,955	4,241,955		(11,723,955)
		22506	Low Carbon Fuel (LCFS) Credit		210,160	210,160		(210,160)
23700 Total				**32,169,800**	**31,040,317**	**(1,129,483)**	**23,961,799**	**(7,078,518)**
24540	PRT-SBHContinuingAuthorityCtrl	12726	PO Sf Port Marina Repairs & Up	1,555,791	1,888,205	332,414	1,943,923	55,718
24540 Total				**1,555,791**	**1,888,205**	**332,414**	**1,943,923**	**55,718**
Continuing Projects - Authority Control Total				**33,725,591**	**32,928,522**	**(797,069)**	**25,905,722**	**(7,022,800)**
Grants Projects								
24090	PRT-CP PROJ-Federal	10041086	PO FY2021 Port Security Grant		118,314	118,314		(118,314)
24090 Total				**0**	**118,314**	**118,314**	**0**	**(118,314)**
Grants Projects Total				**0**	**118,314**	**118,314**	**0**	**(118,314)**
Total Uses of Funds				**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**

Department: PDR Public Defender

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	36,100,458	38,066,410	1,965,952	39,035,460	969,050
Mandatory Fringe Benefits	11,838,294	12,347,468	509,174	12,623,386	275,918
Non-Personnel Services	1,342,751	1,250,242	(92,509)	1,230,988	(19,254)
City Grant Program	414,239	301,904	(112,335)		(301,904)
Materials & Supplies	131,809	131,809		131,809	
Programmatic Projects	333,212	333,212		333,212	
Services Of Other Depts	2,449,336	2,457,604	8,268	2,701,983	244,379
Total Uses by Chart of Accounts	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**
Sources Summary					
Intergovernmental: Federal	54,063	55,275	1,212	55,275	
Intergovernmental: State	1,798,979	1,610,250	(188,729)	740,000	(870,250)
Other Revenues	588,142	250,000	(338,142)		(250,000)
Expenditure Recovery	92,000	92,000		92,000	
General Fund Support	50,076,915	52,881,124	2,804,209	55,169,563	2,288,439
Total Sources by Chart of Accounts	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**
Fund Summary					
General Fund	50,765,915	53,683,124	2,917,209	56,001,563	2,318,439
Public Protection Fund	1,844,184	1,205,525	(638,659)	55,275	(1,150,250)
Total Uses by Funds	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**
Division Summary					
PDR Public Defender	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189
Total Uses by Division	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	35,174,699	37,443,478	2,268,779	39,035,460	1,591,982

Department: PDR Public Defender

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Mandatory Fringe Benefits	11,492,187	12,122,054	629,867	12,623,386	501,332
			Non-Personnel Services	1,184,672	1,184,672		1,175,713	(8,959)
			Materials & Supplies	131,809	131,809		131,809	
			Services Of Other Depts	2,449,336	2,457,604	8,268	2,701,983	244,379
10000 Total				**50,432,703**	**53,339,617**	**2,906,914**	**55,668,351**	**2,328,734**
Operating Total				**50,432,703**	**53,339,617**	**2,906,914**	**55,668,351**	**2,328,734**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22262	PDR Enhancement	333,212	333,212		333,212	
10010 Total				**333,212**	**333,212**	**0**	**333,212**	**0**
Annual Projects - Authority Control Total				**333,212**	**333,212**	**0**	**333,212**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	22377	Immigration Recovery		10,295	10,295		(10,295)
10020 Total				**0**	**10,295**	**10,295**	**0**	**(10,295)**
Continuing Projects - Authority Control Total				**0**	**10,295**	**10,295**	**0**	**(10,295)**
Grants Projects								
13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	54,063		(54,063)		
		10039713	CH FY24-25 Federal JAG Grant		55,275	55,275		(55,275)
		10040970	CH FY25-26 Federal JAG Grant				55,275	55,275
13550 Total				**54,063**	**55,275**	**1,212**	**55,275**	**0**
13720	SR Public Protection-Grant Sta	10039312	PDR Public Defense Pilot Y2	1,201,979		(1,201,979)		
		10040736	PDR Public Defense Pilot Y3		900,250	900,250		(900,250)
13720 Total				**1,201,979**	**900,250**	**(301,729)**	**0**	**(900,250)**
13730	SR Public Protection-Grant Oth	10038845	PDR Clean Slate Program FY23	588,142		(588,142)		
		10040923	PDR Clean Slate Program FY24		250,000	250,000		(250,000)
13730 Total				**588,142**	**250,000**	**(338,142)**	**0**	**(250,000)**
Grants Projects Total				**1,844,184**	**1,205,525**	**(638,659)**	**55,275**	**(1,150,250)**
Total Uses of Funds				**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**

Department: DPH Public Health

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	1,150,953,319	1,222,718,871	71,765,552	1,281,846,161	59,127,290
Mandatory Fringe Benefits	413,688,719	439,182,361	25,493,642	461,477,181	22,294,820
Non-Personnel Services	1,048,601,170	1,060,129,156	11,527,986	1,007,486,556	(52,642,600)
Capital Outlay	79,251,959	26,014,261	(53,237,698)	4,619,546	(21,394,715)
City Grant Program	10,949,501	11,613,957	664,456	11,613,957	
Debt Service	17,737,015	23,180,854	5,443,839	24,210,040	1,029,186
Facilities Maintenance	4,301,526	4,516,603	215,077	4,742,433	225,830
Materials & Supplies	187,027,423	203,301,446	16,274,023	215,336,590	12,035,144
Programmatic Projects	84,215,305	51,493,024	(32,722,281)	29,014,777	(22,478,247)
Services Of Other Depts	187,288,780	193,153,008	5,864,228	184,990,254	(8,162,754)
Overhead and Allocations	5,008,220	1,816,576	(3,191,644)	1,982,989	166,413
Transfers Out	106,796,804	107,280,093	483,289	105,538,155	(1,741,938)
Intrafund Transfers Out	12,184,544	40,334,086	28,149,542	28,080,524	(12,253,562)
Unappropriated Rev Retained	1,069,065		(1,069,065)		
Transfer Adjustment - Uses	(118,981,348)	(147,614,179)	(28,632,831)	(133,618,679)	13,995,500
Total Uses by Chart of Accounts	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**
Sources Summary					
Business Taxes	72,815,050	67,770,000	(5,045,050)	69,190,000	1,420,000
Intergovernmental: Federal	88,296,193	91,707,135	3,410,942	92,798,285	1,091,150
Intergovernmental: Other	600,000	600,000		600,000	
Intergovernmental: State	576,515,893	388,092,741	(188,423,152)	359,083,198	(29,009,543)
Charges for Services	1,366,624,825	1,609,022,438	242,397,613	1,556,588,757	(52,433,681)
Fines, Forfeiture, & Penalties	58,097,000	34,865,257	(23,231,743)	35,753,597	888,340
Licenses, Permits,& Franchises	11,510,407	12,111,790	601,383	12,478,196	366,406
Rents & Concessions	747,990	747,990		747,990	
Other Revenues	50,095,394	57,353,393	7,257,999	26,993,505	(30,359,888)
Interest & Investment Income	11,010,358	10,844,438	(165,920)	15,872,434	5,027,996
Expenditure Recovery	55,657,572	46,843,658	(8,813,914)	46,373,499	(470,159)
IntraFund Transfers In	12,184,544	40,334,086	28,149,542	28,080,524	(12,253,562)

Department: DPH Public Health

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Transfers In	108,398,459	108,881,834	483,375	107,140,543	(1,741,291)
Other Financing Sources	2,600,000		(2,600,000)		
Beg Fund Balance - Budget Only	22,329,670	80,785,745	58,456,075	53,028,598	(27,757,147)
Transfer Adjustment-Source	(118,981,348)	(147,614,179)	(28,632,831)	(133,618,679)	13,995,500
General Fund Support	871,589,995	834,773,791	(36,816,204)	956,210,037	121,436,246
Total Sources by Chart of Accounts	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**
Fund Summary					
City Facilities Improvement Fd	2,600,000		(2,600,000)		
Community Health Services Fund	318,583,652	255,518,807	(63,064,845)	199,348,844	(56,169,963)
General Fund	1,175,227,738	1,187,370,076	12,142,338	1,199,358,245	11,988,169
General Obligation Bond Fund		1,660,648	1,660,648		(1,660,648)
Gift and Other Exp Trust Fund	255,000	255,000		255,000	
Laguna Honda Hospital	338,283,673	357,649,508	19,365,835	360,635,371	2,985,863
Medical Reimbursement Accounts	9,123,994	9,123,994		9,123,994	
Our City Our Home Fund	98,059,840	108,118,075	10,058,235	112,074,905	3,956,830
General Hospital Medical Ctr	1,247,958,105	1,317,424,009	69,465,904	1,346,524,125	29,100,116
Total Uses by Funds	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**
Division Summary					
HBH Behavioral Health	719,566,016	663,407,912	(56,158,104)	607,891,463	(55,516,449)
HNS Health Network Services	372,754,342	391,042,785	18,288,443	386,724,723	(4,318,062)
HPC Primary Care	140,913,999	144,676,918	3,762,919	149,606,305	4,929,387
HHH Health At Home	9,756,723		(9,756,723)		
HLH Laguna Honda Hospital	342,383,673	359,310,156	16,926,483	360,635,371	1,325,215
HPH Population Health Division	172,908,733	156,046,697	(16,862,036)	159,046,198	2,999,501
HGH Zuckerberg SF General	1,203,933,922	1,272,888,438	68,954,516	1,300,650,710	27,762,272
HAD Public Health Admin	184,912,798	203,609,079	18,696,281	214,506,806	10,897,727
HJH Jail Health	42,961,796	46,138,132	3,176,336	48,258,908	2,120,776
Total Uses by Division	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**

Uses of Funds Detail Appropriation

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	329,225,104	346,786,127	17,561,023	362,097,150	15,311,023
			Mandatory Fringe Benefits	113,448,049	118,332,942	4,884,893	123,252,352	4,919,410
			Non-Personnel Services	444,841,013	451,533,048	6,692,035	438,443,840	(13,089,208)
			Capital Outlay	167,641	574,301	406,660	5,925	(568,376)
			City Grant Program	10,949,501	11,613,957	664,456	11,613,957	
			Debt Service	6,080,495	9,922,375	3,841,880	13,777,375	3,855,000
			Materials & Supplies	26,142,096	28,699,094	2,556,998	30,559,227	1,860,133
			Services Of Other Depts	31,329,807	34,896,662	3,566,855	34,187,354	(709,308)
			Overhead and Allocations	(12,074,462)	(7,103,310)	4,971,152	(7,199,963)	(96,653)
10000 Total				**950,109,244**	**995,255,196**	**45,145,952**	**1,006,737,217**	**11,482,021**
17630	DSGOB SB1128 REV FOR LHH GOB		Debt Service		1,660,648	1,660,648		(1,660,648)
17630 Total				**0**	**1,660,648**	**1,660,648**	**0**	**(1,660,648)**
21080	SFGH-Op Annual Account Ctrl		Salaries	492,751,573	542,678,760	49,927,187	567,522,881	24,844,121
			Mandatory Fringe Benefits	187,168,508	197,784,714	10,616,206	207,757,985	9,973,271
			Non-Personnel Services	302,103,806	321,588,892	19,485,086	339,235,650	17,646,758
			Capital Outlay	183,214	4,687,501	4,504,287	1,901,389	(2,786,112)
			Debt Service	2,406,520	2,347,331	(59,189)	1,178,415	(1,168,916)
			Materials & Supplies	127,098,077	138,490,649	11,392,572	148,716,900	10,226,251
			Services Of Other Depts	72,533,540	72,106,156	(427,384)	75,066,711	2,960,555
			Overhead and Allocations	69,547	69,547		69,547	
			Transfers Out	106,796,804	105,619,445	(1,177,359)	105,538,155	(81,290)
			Intrafund Transfers Out	6,181,766	7,875,854	1,694,088	4,274,647	(3,601,207)
			Transfer Adjustment - Uses	(112,978,570)	(113,495,299)	(516,729)	(109,812,802)	3,682,497
21080 Total				**1,184,314,785**	**1,279,753,550**	**95,438,765**	**1,341,449,478**	**61,695,928**
21490	LHH-Op Annual Account Ctrl		Salaries	178,843,707	187,010,871	8,167,164	200,247,864	13,236,993
			Mandatory Fringe Benefits	73,014,174	74,096,489	1,082,315	79,926,794	5,830,305
			Non-Personnel Services	21,600,298	21,963,034	362,736	13,963,034	(8,000,000)
			Capital Outlay	181,365	852,459	671,094	387,232	(465,227)
			Materials & Supplies	26,492,216	28,922,411	2,430,195	28,922,411	
			Services Of Other Depts	23,394,367	24,807,035	1,412,668	26,101,723	1,294,688

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Overhead and Allocations	29,627	29,627		29,627	
			Intrafund Transfers Out	2,475,792	10,707,082	8,231,290	1,792,436	(8,914,646)
			Transfer Adjustment - Uses	(2,475,792)	(10,707,082)	(8,231,290)	(1,792,436)	8,914,646
21490 Total				**323,555,754**	**337,681,926**	**14,126,172**	**349,578,685**	**11,896,759**
21941	LHH-Refunding COP-DSF		Debt Service	9,250,000	9,250,500	500	9,254,250	3,750
			Transfers Out		1,660,648	1,660,648		(1,660,648)
			Intrafund Transfers Out	3,526,986	21,751,150	18,224,164	22,013,441	262,291
			Unappropriated Rev Retained	1,069,065		(1,069,065)		
			Transfer Adjustment - Uses	(3,526,986)	(23,411,798)	(19,884,812)	(22,013,441)	1,398,357
21941 Total				**10,319,065**	**9,250,500**	**(1,068,565)**	**9,254,250**	**3,750**
29050	DPH HCSO		Non-Personnel Services	9,123,994	9,123,994		9,123,994	
29050 Total				**9,123,994**	**9,123,994**	**0**	**9,123,994**	**0**
Operating Total				**2,477,422,842**	**2,632,725,814**	**155,302,972**	**2,716,143,624**	**83,417,810**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16185	Var Loc-Misc Fac Maint Projs	793,968	833,667	39,699	875,350	41,683
		17077	HC Centralized It	82,846,614	87,831,927	4,985,313	91,216,829	3,384,902
		19611	HC Dph System Wide Security Im	300,000	300,000		300,000	
		20324	Sugar-Sweetened Beverages Tax	5,964,621	3,038,600	(2,926,021)	3,072,214	33,614
		80000	EHR Go-Forward Initiative	35,198,932	37,087,964	1,889,032	37,935,539	847,575
10010 Total				**125,104,135**	**129,092,158**	**3,988,023**	**133,399,932**	**4,307,774**
21110	SFGH-Annual Authority Ctrl	15783	HG Misc Fac Maint Proj	1,881,766	1,975,854	94,088	2,074,647	98,793
21110 Total				**1,881,766**	**1,975,854**	**94,088**	**2,074,647**	**98,793**
21500	LHH-Annual Authority Ctrl	15784	HL Dph - Facilities Maintenanc	1,625,792	1,707,082	81,290	1,792,436	85,354
21500 Total				**1,625,792**	**1,707,082**	**81,290**	**1,792,436**	**85,354**
Annual Projects - Authority Control Total				**128,611,693**	**132,775,094**	**4,163,401**	**137,267,015**	**4,491,921**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11159	HC Dph Civic Center Relocation	8,300,000		(8,300,000)		
		11181	HC Local Dental Pilot Project	29,414		(29,414)		
		11183	HC Practice Improvement Progra	2,500,000	3,250,001	750,001	3,250,001	

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Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		17077	HC Centralized It	8,780,076	8,780,076		8,780,076	
		17078	HC Deemed Approved Off-sale Al	155,876		(155,876)		
		17128	HB Managed Care	4,775,053	3,075,053	(1,700,000)	3,075,053	
		19611	HC Dph System Wide Security Im		300,000	300,000	125,000	(175,000)
		20826	HB Mental Health Reform	920,184		(920,184)		
		20972	DPH MentalHlth ResTreatmntBeds		3,300,000	3,300,000		(3,300,000)
		21748	Reinvestment Initiatives	15,165,000	1,785,735	(13,379,265)	1,429,268	(356,467)
		22071	HN CALAIM Implementation	787,273		(787,273)		
		22422	HB Care Court Implementation	4,296,304	2,000,000	(2,296,304)	2,000,000	
		80000	EHR Go-Forward Initiative	5,054,631		(5,054,631)		
10020 Total				**50,763,811**	**22,490,865**	**(28,272,946)**	**18,659,398**	**(3,831,467)**
10582	SR OCOH Nov18 PropCHomelessSvc	21531	Mental Health SF	98,059,840	108,118,075	10,058,235	112,074,905	3,956,830
10582 Total				**98,059,840**	**108,118,075**	**10,058,235**	**112,074,905**	**3,956,830**
11630	SR Public Health	17079	HC Ph Environmental Health Cod		50,000	50,000	52,500	2,500
		17083	HC Vital & Health Stats Fd	130,000	130,000		130,000	
		17084	HC Sb 1773 Emergency Medical S	214,000	214,000		214,000	
		17095	HC Emergency Med Svc Fund	214,000	214,000		214,000	
		17099	HC Tobacco Settlement Project	1,000,000	1,000,000		1,000,000	
		17122	HB Dui Program	1,000	1,000		1,000	
		17123	HB Alcohol Rehab Program	40,000	40,000		40,000	
		17156	HB Prop 63 Mental Health Servi	92,443,919	75,924,325	(16,519,594)	46,856,932	(29,067,393)
		21177	HC Lead Paint Settlement	3,375,715	3,375,715		3,375,715	
11630 Total				**97,418,634**	**80,949,040**	**(16,469,594)**	**51,884,147**	**(29,064,893)**
11650	SR Opioid Settlement Fund	80501	Citywide Opioid Settlements	52,690,468	53,902,475	1,212,007	30,791,932	(23,110,543)
11650 Total				**52,690,468**	**53,902,475**	**1,212,007**	**30,791,932**	**(23,110,543)**
15384	CPXCF COP Crit Reprs/Rcv Stmls	11332	HL Lhh Water Tank Replacement	4,100,000		(4,100,000)		
		21798	DPH ZSFG Childcare Ctr RS	(1,500,000)		1,500,000		
15384 Total				**2,600,000**	**0**	**(2,600,000)**	**0**	**0**
21120	SFGH-Continuing Authority Ctrl	11244	HG Sfgh Bldg 5 Ff&e And Moving	3,500,000		(3,500,000)		
		19534	HG Clinical Laboratory Automat		5,400,000	5,400,000		(5,400,000)

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Continuing Projects - Authority Control								
		19542	HG Sfgh Rebuild Proj-close Out	75,000		(75,000)		
		19543	HG Sfgh Rebuild Transition Pla	361,412		(361,412)		
		21391	HG UCSF Parking Reimbursement		3,192,853	3,192,853	800,000	(2,392,853)
		22502	HG Colonnade Repairs	400,000		(400,000)		
		22504	HG Bld5 2M Mechanical Project	400,000		(400,000)		
		22831	ZSFG-NPC4 Compliance		500,000	500,000	2,200,000	1,700,000
21120 Total				**4,736,412**	**9,092,853**	**4,356,441**	**3,000,000**	**(6,092,853)**
21260	SFGH-Capital Projects-Other	10001	Grants	18,359,117	21,657,357	3,298,240		(21,657,357)
21260 Total				**18,359,117**	**21,657,357**	**3,298,240**	**0**	**(21,657,357)**
21510	LHH-Continuing Authority Ctrl	11332	HL Lhh Water Tank Replacement		1,500,000	1,500,000		(1,500,000)
		17117	HL Lhh - Gift Shop	10,000	10,000		10,000	
		17120	HL Lhh - General Store	32,000		(32,000)		
		20006	HL LHH Emergency Power		4,500,000	4,500,000		(4,500,000)
		20754	HL Roof Replacement-Admin Bdgs		600,000	600,000		(600,000)
		21290	HL Kitchen Coil Design		600,000	600,000		(600,000)
		22205	HL F Wing Structural Damage	500,000		(500,000)		
		22206	HL Pharmacy Auto Packagers	350,000		(350,000)		
		22485	HL X-Ray Replacement		1,000,000	1,000,000		(1,000,000)
		22830	HL LHH NPC Sewage Emerg Cont		800,000	800,000		(800,000)
21510 Total				**892,000**	**9,010,000**	**8,118,000**	**10,000**	**(9,000,000)**
Continuing Projects - Authority Control Total				**325,520,282**	**305,220,665**	**(20,299,617)**	**216,420,382**	**(88,800,283)**
Grants Projects								
11580	SR Community Health-Grants	10037064	HC 2122 CALCRG	174,306		(174,306)		
		10037070	HD EHS PD108 2122 CDPH Prop 56	434,750		(434,750)		
		10037463	HC PC105 2122 RISE	141,488	141,488		141,488	
		10038076	HD HIV PD117 2223 TORO-SRO				350,000	350,000
		10038172	HD EHS PD116 2223 TobaccoGrant	350,000		(350,000)		
		10038195	HD HIV IV24 2223 UCSF 10409sc				12,216	12,216
		10039164	HB SA SA18 2327 P47 STARR C3		516	516	471	(45)
		10039337	HD HIV PD151 2324 PS20-2010: I	3,197,784		(3,197,784)		

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

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Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039399	HD STD PD126 2324 Hepatitis C	380,812		(380,812)		
		10039400	HD HIV PD154 2324 UCSF 12518sc	18,779		(18,779)		
		10039401	HD HIV IV08 2324 Mid-Career	204,252		(204,252)		
		10039402	HD HIV AO78 2425 REBOOT	100,865		(100,865)		
		10039403	HD HIV PD118 2324 OD2A Academi	300,000	300,000		300,000	
		10039404	HD PD180-24 Future of Public	4,534,040		(4,534,040)		
		10039405	HD HIV PD124 2324 OD2A Peer	250,000	250,000		250,000	
		10039406	HD TB DC22 2324 Ca Tb Controll	243,945		(243,945)		
		10039407	HD TB PD17 2324 TB/HIV Control	976,318		(976,318)		
		10039409	HD HIV PD138 2324 Expanding Ac	7,380	7,380		7,380	
		10039410	HD HIV PD139 2425 Western Stat	26,262		(26,262)		
		10039411	HD HIV PD152 2324 PRIME	97,262		(97,262)		
		10039412	HD TB PD21 2324 Tuberculosis S	337,200		(337,200)		
		10039413	HD HIV PD161 2324 Mirtazapine	56,124		(56,124)		
		10039415	HD HIV AO86 2324 Leadershp LOC	88,065	91,569	3,504	95,376	3,807
		10039416	HD HIV D128 2324 HVTN Scientif	158,956		(158,956)		
		10039418	HD HIV D119 2324 SF Bay CTU	162,435		(162,435)		
		10039419	HD HIV PD158 2324 Integrated	316,125		(316,125)		
		10039420	HD HIV AO67 2324 HPTN Leadersh	38,120		(38,120)		
		10039422	HD HIV PD111 2324 DoxyPrep	44,594		(44,594)		
		10039423	HD CH12 2324 ASHS	226,000		(226,000)		
		10039424	HD HIV PD112 2324 PrEP-3D	166,602		(166,602)		
		10039425	HD HIV PD155 2324 AMBER SOW	32,451		(32,451)		
		10039426	HD HIV PD114 2223 COPING	51,841	51,841		51,841	
		10039429	HD HED CH11-2324 RHAP	324,061		(324,061)		
		10039431	HD HIV PD163 2324 RWJF Data-to	84,080	84,080		84,080	
		10039437	HD HIV PD164 2324 HPTN	133,474	133,474		133,474	
		10039439	HD HIV PD165 2324 UCSF 12855sc	11,875		(11,875)		
		10039440	HD HIV PD169 2324 ONE BALLROOM	5,875		(5,875)		

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Grants Projects								
		10039442	HD HIV PD172 2324 ViiV Interve	55,255		(55,255)		
		10039443	HD HIV PD173 2324 Leveraging	39,585		(39,585)		
		10039444	HD HIV PD174 2324 PROTECT	22,810		(22,810)		
		10039445	HD HIV PD175 2324 UCSF 12668sc	43,611		(43,611)		
		10039447	HD HIV PD176 2324 UCSF 13199sc	15,207		(15,207)		
		10039448	HD HIV PD178 2324 BLISS	205,679		(205,679)		
		10039459	HD ENV PD143 2324 Strengthenin	39,746		(39,746)		
		10039461	HN MCH PM105 FY 2324 CYSHCN	395,500		(395,500)		
		10039464	HD HIV PD179 2324 UCSF 13184sc	14,193		(14,193)		
		10039466	HD EHS PB02 2324 State CLPPP	891,290		(891,290)		
		10039467	HN HIV PD13 2324 RWPA	16,277,425		(16,277,425)		
		10039487	HD HIV AO99 2324 Transnational	44,461	44,936	475	44,936	
		10039488	HD HIV PD141 2324 SHINE	20,415	20,415		20,415	
		10039489	HD HIV PD142 2324 Biomedical	21,587		(21,587)		
		10039490	HD HIV AO98 2324 Western State	38,713	39,025	312	39,025	
		10039491	HD ENV2425 PD136 Noxious Weed	44,630		(44,630)		
		10039492	HN HIV PD140 2425 RWPA & B	3,639,909		(3,639,909)		
		10039503	HN MCH 2324 HCMC02	1,367,293		(1,367,293)		
		10039504	HN MCH PM02 2324 Black Infant	2,252,216		(2,252,216)		
		10039506	HN MCH 2324 HCPM03	8,380,255		(8,380,255)		
		10039510	HN MCH PM101 2324 Oral Health	308,879		(308,879)		
		10039513	HN MCH PM102 2324 CA Perinatal	459,560		(459,560)		
		10039516	HN MCH PM103 2324 CHVP SGF Inn	1,000,000		(1,000,000)		
		10039517	HN MCH PM104 2324 CHVP SGF Exp	329,075		(329,075)		
		10039519	HD EPR CD113 2324 Pan Flu	99,821		(99,821)		
		10039520	HD EPR PD69 2324 PHEP	712,140		(712,140)		
		10039521	HD EPR PD95 2324 CRI	195,536		(195,536)		
		10039522	HD EPI PD29 2324 Immunization	301,282		(301,282)		
		10039523	HC ADM GLSC 2324 RWPC LSYC	75,700		(75,700)		
		10039524	HC ADM GMCK 2324 Mckinney Home	1,255,850		(1,255,850)		

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Grants Projects								
		10039526	HC ADM GTWC 2324 RWPC TWC	88,800		(88,800)		
		10039528	HD ADM AC13 2324 Enhancing Hea	300,000		(300,000)		
		10039529	HD ENV 2324 PD150 SFDPH DOJ PR	487,060		(487,060)		
		10039538	HD EHS EH15 2324 Beach Water	29,225		(29,225)		
		10039547	HD EPR AC11 2324 HPP	300,290		(300,290)		
		10039552	HN MCH PM08 2324 WIC	3,028,924		(3,028,924)		
		10039553	HN MCH PM05 2324 CHDP	1,590,585		(1,590,585)		
		10039554	HN MCH PM13 2324 NUTRITION	921,750		(921,750)		
		10039555	HN MCH PM14 2324 Foster Care	825,436		(825,436)		
		10039556	HB SA SA102 2324 SABG ARPA	1,574,980		(1,574,980)		
		10039633	HD CH13-24 RHPP	74,328		(74,328)		
		10039685	BHCIP Round 3: Launch Ready	6,774,965		(6,774,965)		
		10039759	PD185-24 STD SOS	889,417		(889,417)		
		10039760	HD HIV PD183 2324 ASTHO OPPR	20,000		(20,000)		
		10039783	HD ADM PD186-24 Project INVEST	3,593,597		(3,593,597)		
		10039878	LAB PD187 2324 CDPH - LabAspi	44,450	44,450		44,450	
		10039892	PD HIV PD188 2324 UCSF Bay Ar	69,259		(69,259)		
		10039973	HB SA104 FY 2324 SABG Block Gr	8,913,363		(8,913,363)		
		10040036	HN WPC WP101 2324 PATH CITED	3,862,930		(3,862,930)		
		10040040	HN PC PC109 FY2324 PCORI HSII	485,606		(485,606)		
		10040041	HN PC PC110 FY2324 Primary Car	1,200,000		(1,200,000)		
		10040050	HB MH HM114 2324 Behavioral He	32,265,440		(32,265,440)		
		10040052	HN WPC WP102 FY 2425 HHIP	3,375,884		(3,375,884)		
		10040089	HB SA105 FY 2426 CCE Treasure	9,500,000		(9,500,000)		
		10040211	HD STD PD192 2324 CDC-ELC	148,691		(148,691)		
		10040218	HD STD PD193 2324 PS20-2010:	200,000		(200,000)		
		10040235	HB HM HM115 2324 Community Car	7,431,615		(7,431,615)		
		10040566	HB HM HM119-24 PATH Justice-In		2,597,683	2,597,683		(2,597,683)
		10040625	HD HIV PD90 2425 SFDPH High Im		5,053,105	5,053,105	5,199,640	146,535
		10040626	HD HIV AO05 2425 MMP		583,532	583,532	583,362	(170)

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

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Grants Projects								
		10040694	HD ENV PD143 2425 Strengthenin		46,747	46,747	46,114	(633)
		10040697	HM112-25 MHBG-American Rescue		1,124,757	1,124,757	1,008,575	(116,182)
		10040698	HD EHS PB02 2425 State CLPPP		897,491	897,491	906,053	8,562
		10040699	HC ADM GTWC 2425 RWPC TWC		88,800	88,800	88,800	
		10040700	HD EPI PD29 2425 Immunization		312,180	312,180	322,763	10,583
		10040701	HD ENV2526 PD136 Noxious Weed		44,640	44,640	44,640	
		10040702	HN MCH PM105 FY 2425 CYSHCN		395,500	395,500	395,500	
		10040703	HD EHS EH15 2425 Beach Water		29,506	29,506	29,454	(52)
		10040704	HD HED PH01 2425 Tobacco Free		816,171	816,171	1,916,692	1,100,521
		10040705	HN MCH PM02 2425 Black Infant		2,766,816	2,766,816	2,900,762	133,946
		10040707	HD HIV AO73 2425 SFDPH High Im		1,400,000	1,400,000	1,400,000	
		10040711	HN MCH PM101 2425 Oral Health		308,878	308,878	308,878	
		10040713	HN MCH PM102 2425 CA Perinatal		459,561	459,561	459,561	
		10040716	HD ENV 2425 PD203 SFDPH DOJ PR		1,151,467	1,151,467	1,119,966	(31,501)
		10040717	HN MCH PM103 2425 CHVP SGF Inn		1,000,000	1,000,000	1,000,000	
		10040718	HN MCH PM104 2425 CHVP SGF Exp		676,889	676,889	676,652	(237)
		10040726	HD HIV PD151 2425 PS20-2010: I		3,337,501	3,337,501	3,416,776	79,275
		10040729	HB HM M005 2425 Hrsa Title Iv		113,327	113,327	119,703	6,376
		10040730	HN MCH PM01 2425 Title X Famil		120,000	120,000	122,151	2,151
		10040731	HB MH 2425 M007 Samhsa-MHBG		4,626,823	4,626,823	4,629,518	2,695
		10040746	HD HIV PD123 2425 UCSF 11626sc		70,132	70,132	70,132	
		10040747	HD HIV PD121 2425 UCSF 11644sc		21,404	21,404	21,404	
		10040748	HD HIV PD113 2425 UCSF 11580sc		43,173	43,173	43,173	
		10040750	HB HM M118 2425 Building City-		500,000	500,000	500,000	
		10040751	HD HIV D134 2425 UCSF-CFAR		74,236	74,236	74,236	
		10040752	HD HIV D123 2425 NHBS		1,254,038	1,254,038	1,078,680	(175,358)
		10040753	HN MCH PM08 2425 WIC		3,058,130	3,058,130	3,051,817	(6,313)
		10040754	HD HIV PD154 2425 UCSF 12518sc		18,779	18,779	18,779	
		10040755	HN MCH PM13 2425 NUTRITION		915,601	915,601	945,227	29,626
		10040756	HD HIV IV08 2425 Mid-Career		205,777	205,777	179,433	(26,344)

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040757	HN MCH PM14 2425 Foster Care		865,471	865,471	896,341	30,870
		10040758	HD EPR AC11 2425 HPP		302,671	302,671	399,556	96,885
		10040759	HD HIV PD152 2425 PRIME		100,947	100,947	104,843	3,896
		10040760	HN MCH PM05 2425 CHDP		515,887	515,887	558,122	42,235
		10040761	HB SA SA102 2425 SABG ARPA		1,574,978	1,574,978	1,574,978	
		10040762	HD HIV AO78 2526 REBOOT		106,012	106,012	110,811	4,799
		10040763	HB SA SA106 2425 SSOPC		2,225,000	2,225,000	2,225,000	
		10040764	HD HIV PD139 2526 Western Stat		26,262	26,262	26,262	
		10040765	HB SA104 FY 2425 SABG Block Gr		8,913,363	8,913,363	8,913,363	
		10040766	HD HIV PD161 2425 Mirtazapine		56,124	56,124	56,124	
		10040767	HD HIV D128 2425 HVTN Scientif		166,748	166,748	174,951	8,203
		10040768	HD HIV D119 2425 SF Bay CTU		195,480	195,480	229,051	33,571
		10040769	HD HIV AO67 2425 HPTN Leadersh		38,145	38,145	22,994	(15,151)
		10040770	HD HIV PD111 2425 DoxyPrep		44,594	44,594	44,594	
		10040771	HD HIV PD112 2425 PrEP-3D		166,602	166,602	166,602	
		10040772	HD HIV PD155 2425 AMBER SOW		32,451	32,451	32,451	
		10040773	HD HIV PD165 2425 UCSF 12855sc		11,875	11,875	11,875	
		10040774	HD HIV PD169 2425 ONE BALLROOM		5,875	5,875	5,875	
		10040779	HD EPR PD168 2425 WFD		1,557,822	1,557,822	1,557,822	
		10040781	HD HIV PD172 2425 ViiV Interve		55,255	55,255	55,255	
		10040782	HD HIV PD173 2425 Leveraging		39,585	39,585	39,585	
		10040783	HD HIV PD174 2425 PROTECT		22,810	22,810	22,810	
		10040784	HD HIV PD175 2425 UCSF 12668sc		43,611	43,611	43,611	
		10040785	HD HIV PD176 2425 UCSF 13199sc		15,207	15,207	15,207	
		10040786	HD HIV PD178 2425 BLISS		235,470	235,470		(235,470)
		10040788	HD HIV PD179 2425 UCSF 13184sc		14,193	14,193	14,193	
		10040789	HD HIV PD142 2425 Biomedical		21,587	21,587	21,587	
		10040790	HD HIV PD183 2425 ASTHO OPPR		20,000	20,000	20,000	
		10040791	PD HIV PD188 2425 UCSF Bay Are		69,259	69,259	69,259	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040828	HN WPC WP102 FY 2425 HHIP		3,375,884	3,375,884	3,375,884	
		10040838	HN WPC WP101 2425 PATH CITED		3,862,930	3,862,930	3,862,930	
		10040853	HM111-25 Crisis Mobile Unit Pr		757,621	757,621	550,862	(206,759)
		10041114	HN PC PC109 FY2425 PCORI HSII		500,000	500,000	500,000	
		10041115	HN PC PC110 FY2425 Primary Car		200,000	200,000	200,000	
		10041117	HC PC111 FY2425 CALHIVE BHI		35,000	35,000	35,000	
		10041165	HB SA SA107 2425 Fentanyl Over		427,000	427,000	427,000	
		10041168	PM107 2425 SFDPH MCAH CCHP OC		191,313	191,313	191,313	
		10041183	HN FY2425 IPP Loop Referals		1,301,500	1,301,500		(1,301,500)
		10041198	HD HIV PD141 2324 SHINE		30,488	30,488	30,488	
		10041199	HD HIV PD189 2425 UCSF-Bay Ar		15,115	15,115	15,115	
		10041200	HD HIV PD196 2425 NIDA Clinica		40,196	40,196	40,196	
		10041201	HD HIV PD200 2425 Statistical		30,540	30,540	30,540	
		10041202	HD HIV PD201 2425 Staged		13,876	13,876	13,876	
		10041476	HD HIV PD158 2526 Integrated		315,000	315,000	315,000	
		10041482	HB HM120 2425 CYBHI R1-Parent		750,000	750,000		(750,000)
11580 Total				**168,474,550**	**120,667,292**	**(47,807,258)**	**116,672,765**	**(3,994,527)**
14820	SR ETF-Gift	10035431	HN Safety Net	120,000	120,000		120,000	
		10036449	Epic for FQHCs Program	135,000	135,000		135,000	
14820 Total				**255,000**	**255,000**	**0**	**255,000**	**0**
Grants Projects Total				**168,729,550**	**120,922,292**	**(47,807,258)**	**116,927,765**	**(3,994,527)**
Work Orders/Overhead								
10060	GF Work Order	207703	HBH Behavioral Health	25,657,468	20,240,897	(5,416,571)	20,240,897	
		207705	HNS Health Network Services	12,939,150	12,423,812	(515,338)	12,423,812	
		240642	HPC Primary Care	1,944,736	2,171,782	227,046	2,171,782	
		240661	HPH Population Health Division	7,380,964	5,097,804	(2,283,160)	5,127,645	29,841
		251961	HAD Public Health Admin	1,328,230	597,562	(730,668)	597,562	
10060 Total				**49,250,548**	**40,531,857**	**(8,718,691)**	**40,561,698**	**29,841**
Work Orders/Overhead Total				**49,250,548**	**40,531,857**	**(8,718,691)**	**40,561,698**	**29,841**

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
21131	SFGH-OPERATING GRANTS-STATE	10039989	HG COVID19 Test 2 Treat Equity	496,065		(496,065)		
		10041519	HG GUIDE Model		115,320	115,320		(115,320)
21131 Total				**496,065**	**115,320**	**(380,745)**	**0**	**(115,320)**
21132	SFGH-OPERATING GRANTS-PRIVATE	10038609	HG GED Implementation at ZSFG	1,497,930		(1,497,930)		
		10038610	HG GED Implementation at ZSFG		1,458,730	1,458,730		(1,458,730)
		10039876	HG Equity&Innovation (Hearts)	721,847		(721,847)		
		10039879	HG Pediatrics-Children's HLTH	256,786		(256,786)		
		10039880	HG SolidStarts Initiative FY24	308,905		(308,905)		
		10039881	HG Nursing General Account	50,735		(50,735)		
		10039882	HG Social Med-Physic. Consult	186,548		(186,548)		
		10039912	HG Child Trauma Research Prog	918,000		(918,000)		
		10040037	HG CTRP Covid-19 Tech Support	132,547		(132,547)		
		10040230	HG EHI-SM Opioid Use Disorder	50,000		(50,000)		
		10040246	HG OB/GYN Dept. Program	311,557		(311,557)		
		10041164	HG Solid Start_FY25		774,500	774,500		(774,500)
		10041203	HG TMBHF ACT_Benioff		900,000	900,000		(900,000)
		10041416	HG IT Trainings		6,550	6,550		(6,550)
		10041418	HG Wellness & Staff Experience		54,231	54,231		(54,231)
		10041463	HG Interpreter Services		76,140	76,140		(76,140)
		10041464	HG Telehealth Covid-19_FY25		150,223	150,223		(150,223)
		10041465	HG TMBH Round 3		1,276,941	1,276,941		(1,276,941)
		10041466	HG DET AHA		131,760	131,760		(131,760)
21132 Total				**4,434,855**	**4,829,075**	**394,220**	**0**	**(4,829,075)**
21270	SFGH-Capital Projects-State	10040228	HG Intensive Youth Behav. HLTH	33,735,105		(33,735,105)		
21270 Total				**33,735,105**	**0**	**(33,735,105)**	**0**	**0**
21680	LHH-OP Grants-State	10040223	HL Infection Control Grant	1,891,062		(1,891,062)		
21680 Total				**1,891,062**	**0**	**(1,891,062)**	**0**	**0**
Continuing Projects - Project Control Total				**40,557,087**	**4,944,395**	**(35,612,692)**	**0**	**(4,944,395)**
Total Uses of Funds				**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**

Department: LIB Public Library

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	74,929,839	80,504,266	5,574,427	83,471,266	2,967,000
Mandatory Fringe Benefits	38,573,292	41,908,961	3,335,669	43,643,994	1,735,033
Non-Personnel Services	10,614,533	11,502,010	887,477	10,594,589	(907,421)
Capital Outlay	33,758,000	10,883,392	(22,874,608)	7,950,000	(2,933,392)
City Grant Program	650,000	826,081	176,081	847,231	21,150
Materials & Supplies	26,119,071	26,359,318	240,247	26,359,318	
Services Of Other Depts	14,784,501	16,374,233	1,589,732	16,433,525	59,292
Overhead and Allocations	485	638	153	638	
Intrafund Transfers Out	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
Unappropriated Rev-Designated	825,241		(825,241)	459,558	459,558
Transfer Adjustment - Uses	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
Total Uses by Chart of Accounts	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**
Sources Summary					
Property Taxes	79,520,000	79,330,000	(190,000)	79,600,000	270,000
Intergovernmental: State	250,000	250,400	400	250,400	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	1,020,000	20,000	(1,000,000)	20,000	
Interest & Investment Income	237,400	42,430	(194,970)	32,201	(10,229)
Expenditure Recovery	87,636	90,584	2,948	93,903	3,319
IntraFund Transfers In	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
Transfers In	20,000		(20,000)		
Beg Fund Balance - Budget Only	16,128,811	4,824,370	(11,304,441)	2,382,500	(2,441,870)
Transfer Adjustment-Source	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
General Fund Support	102,790,000	103,600,000	810,000	107,180,000	3,580,000
Total Sources by Chart of Accounts	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**

Department: LIB Public Library

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
Bequest Fund	1,115,000	115,000	(1,000,000)	115,000	
Gift and Other Exp Trust Fund	5,000	5,000		5,000	
Public Library Fund	199,134,962	188,238,899	(10,896,063)	189,640,119	1,401,220
Total Uses by Funds	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**
Division Summary					
LIB Public Library	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
Total Uses by Division	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
13140	SR Public Library Preserv		Salaries	74,929,839	80,504,266	5,574,427	83,471,266	2,967,000
			Mandatory Fringe Benefits	38,573,292	41,908,961	3,335,669	43,643,994	1,735,033
			Non-Personnel Services	9,875,533	11,183,010	1,307,477	10,575,589	(607,421)
			Capital Outlay	978,000	107,000	(871,000)		(107,000)
			City Grant Program	650,000	826,081	176,081	847,231	21,150
			Materials & Supplies	25,588,556	25,698,556	110,000	25,698,556	
			Services Of Other Depts	14,784,501	16,154,504	1,370,003	16,206,106	51,602
			Intrafund Transfers Out	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
			Unappropriated Rev-Designated	825,241		(825,241)	459,558	459,558
			Transfer Adjustment - Uses	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
13140 Total				**166,204,962**	**176,382,378**	**10,177,416**	**180,902,300**	**4,519,922**
Operating Total				**166,204,962**	**176,382,378**	**10,177,416**	**180,902,300**	**4,519,922**
Continuing Projects - Authority Control								
13080	SR Library Fund - Continuing	17146	LB Library-summer Reading Prog	20,000		(20,000)		
		19559	LB Sfpl Capital Improvement Pr	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
13080 Total				**32,800,000**	**11,726,121**	**(21,073,879)**	**8,607,419**	**(3,118,702)**
13150	SR Library Special Revenue	17144	LB Library Special Collection-	25,000	25,000		25,000	

Department: LIB Public Library

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
13150 Total				**25,000**	**25,000**	**0**	**25,000**	**0**
Continuing Projects - Authority Control Total				**32,825,000**	**11,751,121**	**(21,073,879)**	**8,632,419**	**(3,118,702)**
Grants Projects								
13120	SR Library Grants; Cont Sta	10038048	LB-FY24 Project Read CLLS	60,000		(60,000)		
		10039805	LIB-FY24 PLP CLSA Funds	19,000		(19,000)		
		10039806	LIB-FY25 PLP CLSA Funds		19,000	19,000		(19,000)
		10039807	LB-FY25 Project Read CLLS		60,000	60,000		(60,000)
		10039927	LB-FY24 CLLS - ESL Program	26,000		(26,000)		
		10039928	LB-FY25 CLLS - ESL Program		26,400	26,400		(26,400)
		10039929	LB-FY26 CLLS - ESL Program				26,400	26,400
		10041028	LB-FY26 Project Read CLLS				60,000	60,000
		10041029	LIB-FY26 PLP CLSA Funds				19,000	19,000
13120 Total				**105,000**	**105,400**	**400**	**105,400**	**0**
14820	SR ETF-Gift	10000589	LB-F&F-Spl Coll-Architect/Deco	5,000	5,000		5,000	
14820 Total				**5,000**	**5,000**	**0**	**5,000**	**0**
17860	Perm ETF-Bequests	10000592	LB-Lillian Dannenberg Bequest	15,000	15,000		15,000	
		10000595	LB-Fuhrman Bequest	100,000	100,000		100,000	
		10039890	LIB-Estate of Howard A. Cooper	1,000,000		(1,000,000)		
17860 Total				**1,115,000**	**115,000**	**(1,000,000)**	**115,000**	**0**
Grants Projects Total				**1,225,000**	**225,400**	**(999,600)**	**225,400**	**0**
Total Uses of Funds				**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**

Department: PUC Public Utilities Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	316,251,021	337,879,360	21,628,339	354,423,984	16,544,624
Mandatory Fringe Benefits	126,852,172	134,719,440	7,867,268	141,859,782	7,140,342
Non-Personnel Services	583,597,873	653,357,857	69,759,984	667,418,080	14,060,223
Capital Outlay	15,581,607	17,156,147	1,574,540	17,586,577	430,430
City Grant Program	2,831,524	3,181,524	350,000	3,178,837	(2,687)
Debt Service	435,545,028	466,743,203	31,198,175	524,540,803	57,797,600
Facilities Maintenance	46,886,510	61,731,170	14,844,660	62,676,503	945,333
Materials & Supplies	39,875,564	44,364,049	4,488,485	44,742,650	378,601
Programmatic Projects	2,851,014	2,746,932	(104,082)	2,512,012	(234,920)
Services Of Other Depts	111,600,913	121,978,977	10,378,064	127,227,676	5,248,699
Overhead and Allocations	(92,597,355)	(101,031,279)	(8,433,924)	(104,443,471)	(3,412,192)
Transfers Out	46,614,485	53,451,749	6,837,264	52,999,282	(452,467)
Intrafund Transfers Out	214,138,146	321,750,973	107,612,827	365,634,612	43,883,639
Unappropriated Rev-Designated	66,434,681	41,961,494	(24,473,187)	38,173,912	(3,787,582)
Unappropriated Rev Retained	132,691,774	236,780,933	104,089,159	279,675,973	42,895,040
Transfer Adjustment - Uses	(260,657,494)	(371,607,585)	(110,950,091)	(418,538,757)	(46,931,172)
Total Uses by Chart of Accounts	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**
Sources Summary					
Charges for Services	1,496,497,235	1,656,143,599	159,646,364	1,748,281,503	92,137,904
Rents & Concessions	14,640,400	13,382,096	(1,258,304)	13,849,077	466,981
Other Revenues	40,292,320	44,991,814	4,699,494	46,246,347	1,254,533
Interest & Investment Income	4,507,000	14,645,157	10,138,157	10,659,609	(3,985,548)
Expenditure Recovery	197,117,443	217,434,568	20,317,125	249,454,799	32,020,231
IntraFund Transfers In	214,138,146	321,750,973	107,612,827	365,634,612	43,883,639
Transfers In	46,523,886	49,861,150	3,337,264	52,908,683	3,047,533
Beg Fund Balance - Budget Only	35,438,527	78,563,172	43,124,645	91,172,582	12,609,410
Transfer Adjustment-Source	(260,657,494)	(371,607,585)	(110,950,091)	(418,538,757)	(46,931,172)
General Fund Support					
Total Sources by Chart of Accounts	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**

Department: PUC Public Utilities Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
CleanPowerSF	369,554,174	464,121,833	94,567,659	463,274,699	(847,134)
Hetch Hetchy Water and Power	315,158,785	346,411,077	31,252,292	382,248,993	35,837,916
San Francisco Water Enterprise	675,458,220	739,701,237	64,243,017	785,969,281	46,268,044
San Francisco Wastewater Ent	428,326,284	474,930,797	46,604,513	528,175,482	53,244,685
Total Uses by Funds	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**
Division Summary					
HHP CleanPowerSF	369,554,174	464,121,833	94,567,659	463,274,699	(847,134)
WWE Wastewater Enterprise	428,326,284	474,930,797	46,604,513	528,175,482	53,244,685
HHP Hetch Hetchy Water & Power	315,158,785	346,411,077	31,252,292	382,248,993	35,837,916
PUB Public Utilities Bureaus	974,788	938,043	(36,745)	960,480	22,437
WTR Water Enterprise	674,483,432	738,763,194	64,279,762	785,008,801	46,245,607
Total Uses by Division	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
20160	WWE Op Annual Account Ctrl		Salaries	61,921,967	64,194,765	2,272,798	67,539,194	3,344,429
			Mandatory Fringe Benefits	25,647,782	26,131,213	483,431	27,630,141	1,498,928
			Non-Personnel Services	27,695,904	29,485,325	1,789,421	29,888,019	402,694
			Capital Outlay	2,038,175	1,738,765	(299,410)	2,485,677	746,912
			City Grant Program	250,000	600,000	350,000	600,000	
			Debt Service	98,039,423	122,615,091	24,575,668	144,013,267	21,398,176
			Materials & Supplies	13,204,682	15,878,756	2,674,074	15,672,810	(205,946)
			Services Of Other Depts	38,793,475	38,815,571	22,096	41,243,367	2,427,796
			Overhead and Allocations	39,042,421	47,848,212	8,805,791	49,795,627	1,947,415
			Transfers Out	31,713	31,713		31,713	
			Intrafund Transfers Out	87,584,667	117,865,132	30,280,465	139,259,810	21,394,678
			Unappropriated Rev-Designated	27,805,077	674,646	(27,130,431)	900,000	225,354

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Transfer Adjustment - Uses	(87,584,667)	(117,865,132)	(30,280,465)	(139,259,810)	(21,394,678)
20160 Total				**334,470,619**	**348,014,057**	**13,543,438**	**379,799,815**	**31,785,758**
24750	HH CleanPowerSF Op Annual Acco		Salaries	6,227,753	6,962,733	734,980	7,499,657	536,924
			Mandatory Fringe Benefits	1,871,848	2,050,051	178,203	2,229,150	179,099
			Non-Personnel Services	11,964,028	10,936,438	(1,027,590)	11,216,612	280,174
			Materials & Supplies	229,358	137,000	(92,358)	137,200	200
			Services Of Other Depts	4,169,830	1,899,025	(2,270,805)	1,926,481	27,456
			Overhead and Allocations	6,141,614	7,741,252	1,599,638	8,055,162	313,910
			Unappropriated Rev-Designated		113,618	113,618	199,998	86,380
24750 Total				**30,604,431**	**29,840,117**	**(764,314)**	**31,264,260**	**1,424,143**
24970	HHWP Op Annual Account Ctrl		Salaries	38,606,583	42,088,764	3,482,181	44,439,541	2,350,777
			Mandatory Fringe Benefits	15,865,583	17,616,112	1,750,529	18,692,938	1,076,826
			Non-Personnel Services	195,221,441	183,271,855	(11,949,586)	196,076,565	12,804,710
			Capital Outlay	2,598,647	2,514,615	(84,032)	2,999,313	484,698
			Debt Service	3,813,501	10,498,877	6,685,376	13,577,209	3,078,332
			Materials & Supplies	3,451,842	3,751,842	300,000	4,351,842	600,000
			Services Of Other Depts	8,557,873	9,925,462	1,367,589	10,314,457	388,995
			Overhead and Allocations	24,963,753	28,868,969	3,905,216	30,054,284	1,185,315
			Transfers Out	285,060	4,147,681	3,862,621	727,356	(3,420,325)
			Intrafund Transfers Out	18,992,204	36,662,185	17,669,981	53,633,949	16,971,764
			Unappropriated Rev-Designated		628,190	628,190	800,000	171,810
			Transfer Adjustment - Uses	(19,245,552)	(37,278,154)	(18,032,602)	(54,329,593)	(17,051,439)
24970 Total				**293,110,935**	**302,696,398**	**9,585,463**	**321,337,861**	**18,641,463**
25940	WTR Op Annual Account Ctrl		Salaries	80,858,297	86,110,470	5,252,173	89,410,929	3,300,459
			Mandatory Fringe Benefits	34,085,157	35,841,913	1,756,756	37,430,725	1,588,812
			Non-Personnel Services	18,629,838	18,950,289	320,451	18,562,043	(388,246)
			Capital Outlay	2,647,308	4,405,937	1,758,629	3,748,161	(657,776)
			City Grant Program	2,581,524	2,581,524		2,578,837	(2,687)
			Debt Service	333,692,104	333,629,235	(62,869)	366,950,327	33,321,092
			Materials & Supplies	19,074,652	20,323,920	1,249,268	20,305,626	(18,294)

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Services Of Other Depts	27,589,640	31,960,752	4,371,112	34,087,105	2,126,353
			Overhead and Allocations	66,107,444	65,813,394	(294,050)	68,280,274	2,466,880
			Transfers Out	46,297,712	49,272,355	2,974,643	52,240,213	2,967,858
			Intrafund Transfers Out	76,047,844	127,949,522	51,901,678	132,299,224	4,349,702
			Unappropriated Rev-Designated	5,918,777	567,839	(5,350,938)	775,897	208,058
			Transfer Adjustment - Uses	(122,313,844)	(177,190,165)	(54,876,321)	(184,507,725)	(7,317,560)
25940 Total				**591,216,453**	**600,216,985**	**9,000,532**	**642,161,636**	**41,944,651**
27180	PUC Operating Fund		Salaries	62,034,300	69,480,520	7,446,220	73,863,540	4,383,020
			Mandatory Fringe Benefits	27,206,929	29,999,723	2,792,794	31,916,179	1,916,456
			Non-Personnel Services	23,832,996	25,226,445	1,393,449	24,938,908	(287,537)
			Capital Outlay	1,007,477	1,496,830	489,353	1,353,426	(143,404)
			Materials & Supplies	2,878,423	3,323,048	444,625	3,308,913	(14,135)
			Services Of Other Depts	30,360,075	33,303,292	2,943,217	33,313,763	10,471
			Overhead and Allocations	(147,096,662)	(162,713,820)	(15,617,158)	(168,578,691)	(5,864,871)
27180 Total				**223,538**	**116,038**	**(107,500)**	**116,038**	**0**
Operating Total				**1,249,625,976**	**1,280,883,595**	**31,257,619**	**1,374,679,610**	**93,796,015**
Annual Projects - Authority Control								
20170	WWE Annual Authority Ctrl	17726	GE Youth Employment & Environm	697,000	697,000		697,000	
		19459	UW Treasure Island - Maintena	2,600,000	2,600,000		2,600,000	
		19460	UW 525 Golden Gate - O & M	1,372,000	2,634,881	1,262,881	2,634,881	
		19461	UW 525 Golden Gate - Lease Pay	2,416,551	4,106,484	1,689,933	4,071,036	(35,448)
		19466	WW Urban Ag-college Hill Proje	681,000	681,000		681,000	
		80068	WWE Neighborhood Steward Prog2	620,000		(620,000)		
		80547	ITS Project		337,303	337,303	275,809	(61,494)
20170 Total				**8,386,551**	**11,056,668**	**2,670,117**	**10,959,726**	**(96,942)**
20210	WWE Work Order	10002	Interdepartmental-Overhead	4,130,998	3,444,665	(686,333)	3,524,725	80,060
20210 Total				**4,130,998**	**3,444,665**	**(686,333)**	**3,524,725**	**80,060**
24765	Clean Pw Annual Authority Ctrl	19460	UW 525 Golden Gate - O & M		486,303	486,303	486,303	
		19461	UW 525 Golden Gate - Lease Pay		757,977	757,977	751,432	(6,545)
		20993	CPSF Neighborhood Steward Prog	150,000		(150,000)		

Department: PUC Public Utilities Commission

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

Continuing Projects - Authority Control

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
20550	WWE CPF Repair & Replace	19135	WW Cwp_revenue Transfer-sub Fu	81,338,116	112,415,407	31,077,291	133,891,216	21,475,809
20550 Total				**81,338,116**	**112,415,407**	**31,077,291**	**133,891,216**	**21,475,809**
24761	CleanPowerSF Cap Revenue Fund	80233	Local Renewable Energy Program	759,000	582,260	(176,740)	516,430	(65,830)
24761 Total				**759,000**	**582,260**	**(176,740)**	**516,430**	**(65,830)**
24870	HH CleanPowerSF Cust Trust Fd	20543	CleanPowerSF Customer Trst Fnd	338,040,743	424,977,774	86,937,031	421,745,612	(3,232,162)
24870 Total				**338,040,743**	**424,977,774**	**86,937,031**	**421,745,612**	**(3,232,162)**
24990	HHWP ContinuingAuthorityCtrl	15365	UH Hetchy Water - Joint Projec		3,451,858	3,451,858	8,772,339	5,320,481
		15405	UH Hhp_revenue Transfer-sub Fu	5,015,000	16,770,624	11,755,624	28,465,812	11,695,188
24990 Total				**5,015,000**	**20,222,482**	**15,207,482**	**37,238,151**	**17,015,669**
25960	WTR ContinuingAuthorityCtrl	19047	UW Alameda Creek Watershed Mgm	900,000	1,500,000	600,000	1,500,000	
		19052	UW Water Efficient Fixtures -	1,000,000		(1,000,000)		
		19055	UW Alameda Watershed Hcp	4,890,000	5,500,000	610,000	5,500,000	
		19133	UW Wtr_revenue Transfer-sub Fu	20,579,658	83,547,880	62,968,222	63,500,163	(20,047,717)
		19463	UW Retrofit Grant Program	500,000		(500,000)		
25960 Total				**27,869,658**	**90,547,880**	**62,678,222**	**70,500,163**	**(20,047,717)**
26603	Water Regional Revenue Fund	19133	UW Wtr_revenue Transfer-sub Fu	25,000,000	20,012,904	(4,987,096)	44,530,013	24,517,109
26603 Total				**25,000,000**	**20,012,904**	**(4,987,096)**	**44,530,013**	**24,517,109**
Continuing Projects - Authority Control Total				**478,022,517**	**668,758,707**	**190,736,190**	**708,421,585**	**39,662,878**
Work Orders/Overhead								
20205	WWE Paid Time Off	229309	WWE Wastewater Enterprise	2,700,000	500,000	(2,200,000)	500,000	
			Transfer Adjustment - Uses	(2,700,000)	(500,000)	2,200,000	(500,000)	
20205 Total				**0**	**0**	**0**	**0**	**0**
25025	HHWP HetchyPower Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,300,000	1,300,000		1,300,000	
			Transfer Adjustment - Uses	(1,300,000)	(1,300,000)		(1,300,000)	
25025 Total				**0**	**0**	**0**	**0**	**0**
25026	HHWP HetchyWater Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,100,000	1,100,000		1,100,000	
			Transfer Adjustment - Uses	(1,100,000)	(1,100,000)		(1,100,000)	
25026 Total				**0**	**0**	**0**	**0**	**0**
25985	WTR Paid Time Off	232429	WTR Water Enterprise	5,700,000	3,700,000	(2,000,000)	3,700,000	
			Transfer Adjustment - Uses	(5,700,000)	(3,700,000)	2,000,000	(3,700,000)	

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Work Orders/Overhead								
25985 Total				**0**	**0**	**0**	**0**	**0**
27190	PUC Personnel Fund	232176	PUB Public Utilities Bureaus	84,260,437	89,466,665	5,206,228	92,909,803	3,443,138
			Transfer Adjustment - Uses	(84,260,437)	(89,466,665)	(5,206,228)	(92,909,803)	(3,443,138)
27190 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**0**	**0**	**0**	**0**	**0**
Continuing Projects - Project Control								
25160	HH CPSF Public Purpose Prog	10038863	DAC Solar Program		802,956	802,956	827,045	24,089
		10038941	DAC Community Solar Program		245,656	245,656	260,413	14,757
25160 Total				**0**	**1,048,612**	**1,048,612**	**1,087,458**	**38,846**
Continuing Projects - Project Control Total				**0**	**1,048,612**	**1,048,612**	**1,087,458**	**38,846**
Total Uses of Funds				**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**

Department: DPW Public Works

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	153,580,638	157,264,751	3,684,113	161,883,815	4,619,064
Mandatory Fringe Benefits	62,843,271	65,007,650	2,164,379	67,263,639	2,255,989
Non-Personnel Services	24,224,748	26,560,886	2,336,138	27,576,147	1,015,261
Capital Outlay	107,573,262	103,106,781	(4,466,481)	58,717,682	(44,389,099)
City Grant Program	9,234,885	7,617,105	(1,617,780)	7,613,676	(3,429)
Debt Service	10,477,000	8,650,000	(1,827,000)		(8,650,000)
Facilities Maintenance	1,040,738		(1,040,738)		
Materials & Supplies	21,074,722	4,807,789	(16,266,933)	4,743,982	(63,807)
Programmatic Projects	9,141,865	25,269,032	16,127,167	22,829,510	(2,439,522)
Services Of Other Depts	46,910,815	47,324,756	413,941	50,258,244	2,933,488
Overhead and Allocations	928,053	1,206	(926,847)	3,317	2,111
Transfers Out	5,396,207	5,484,232	88,025	5,423,644	(60,588)
Intrafund Transfers Out	1,702,399	1,075,900	(626,499)	1,800,588	724,688
Unappropriated Rev-Designated	3,100,656	2,160,483	(940,173)	993,758	(1,166,725)
Transfer Adjustment - Uses	(4,000,081)	(3,530,698)	469,383	(4,255,386)	(724,688)
Total Uses by Chart of Accounts	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**
Sources Summary					
Intergovernmental: State	63,855,791	64,285,524	429,733	65,493,545	1,208,021
Charges for Services	29,749,413	34,496,036	4,746,623	35,124,751	628,715
Licenses, Permits,& Franchises	498,000	516,277	18,277	531,817	15,540
Other Revenues	508,002		(508,002)		
Interest & Investment Income	14,331,944	14,069,552	(262,392)	28,484	(14,041,068)
Expenditure Recovery	159,979,279	157,541,352	(2,437,927)	176,214,541	18,673,189
IntraFund Transfers In	1,702,399	1,075,900	(626,499)	1,800,588	724,688
Transfers In	2,297,682	2,454,798	157,116	2,454,798	
Other Financing Sources	44,426,849	37,962,947	(6,463,902)		(37,962,947)
Beg Fund Balance - Budget Only	17,041,007	22,316,143	5,275,136	6,503,379	(15,812,764)
Transfer Adjustment-Source	(4,000,081)	(3,530,698)	469,383	(4,255,386)	(724,688)
General Fund Support	122,838,893	119,612,042	(3,226,851)	120,956,099	1,344,057

Department: DPW Public Works

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Sources by Chart of Accounts	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**
Fund Summary					
City Facilities Improvement Fd	15,374,532	19,440,440	4,065,908		(19,440,440)
Community / Neighborhood Dev	508,002		(508,002)		
Gasoline Tax Fund	65,698,373	67,831,125	2,132,752	71,466,246	3,635,121
General Fund	276,945,854	273,141,416	(3,804,438)	292,876,295	19,734,879
Public Wks Trans and Commerce	49,434,817	57,823,945	8,389,128	40,510,075	(17,313,870)
Street Improvement Fund	45,267,600	32,562,947	(12,704,653)		(32,562,947)
Total Uses by Funds	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**
Division Summary					
DPW Infrastructure	177,206,970	170,407,899	(6,799,071)	143,436,427	(26,971,472)
DPW Buildings	47,344,557	48,375,368	1,030,811	33,148,198	(15,227,170)
DPW Operations	236,784,168	236,344,261	(439,907)	237,232,186	887,925
DPW Public Works Oversight	409,213	424,758	15,545	438,805	14,047
DPW Administration	(8,515,730)	(4,752,413)	3,763,317	(9,403,000)	(4,650,587)
Total Uses by Division	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**

Reserved Appropriations

Controller Reserves

10030254	PW PHS Master Project Reserves	2,878,165
10034764	PW Street Resurfacing Budget	32,562,947
10037814	PW Sunset Blvd Recycl Wtr Impr	2,900,000
10041408	PW 4th St Brg Corrosion Repir	2,500,000
Controller Reserves: Total		**40,841,112**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	30,809,675	30,871,677	62,002	29,963,782	(907,895)

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Mandatory Fringe Benefits	11,689,011	11,652,794	(36,217)	11,408,875	(243,919)
			Non-Personnel Services	1,919,191	1,927,531	8,340	863,706	(1,063,825)
			Capital Outlay	2,700,000		(2,700,000)		
			City Grant Program	6,865,357	5,197,577	(1,667,780)	5,194,148	(3,429)
			Materials & Supplies	1,526,307	1,283,676	(242,631)	1,193,268	(90,408)
			Services Of Other Depts	1,718,702	5,633,552	3,914,850	5,890,856	257,304
			Overhead and Allocations	42,430,136	37,701,194	(4,728,942)	41,477,556	3,776,362
10000 Total				**99,658,379**	**94,268,001**	**(5,390,378)**	**95,992,191**	**1,724,190**
Operating Total				**99,658,379**	**94,268,001**	**(5,390,378)**	**95,992,191**	**1,724,190**
Annual Projects - Authority Control								
12769	SR Gas Tax Annual Authority	20680	PW SES - Street Env Services	8,717,317	8,954,375	237,058	9,715,262	760,887
		20681	PW BUF - Urban Forestry	9,334,661	9,093,637	(241,024)	10,185,366	1,091,729
		21412	IT Systems and Equipment	5,500	5,500		5,500	
12769 Total				**18,057,478**	**18,053,512**	**(3,966)**	**19,906,128**	**1,852,616**
12789	SR Road Annual Authority	20676	PW BBR - Building Repair	7,154,271	7,482,613	328,342	7,909,118	426,505
		20679	PW SSR - Street & Sewer Repair	186,624		(186,624)		
12789 Total				**7,340,895**	**7,482,613**	**141,718**	**7,909,118**	**426,505**
Annual Projects - Authority Control Total				**25,398,373**	**25,536,125**	**137,752**	**27,815,246**	**2,279,121**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17066	Mission Bay Transportation Imp	1,081,000		(1,081,000)		
		18883	PW District 2 Addback (Green)	850,000	476,000	(374,000)		(476,000)
		19038	WU Interest	1,271,532		(1,271,532)	1,285,109	1,285,109
		19145	PW Facilities Maintenance	540,738	767,775	227,037	996,164	228,389
		19329	WI Infrastructure Debt Service	5,565,956	6,806,507	1,240,551	9,255,482	2,448,975
		19374	PW Addbacks	450,000		(450,000)		
		19441	PW Potholes	1,500,000	2,000,000	500,000	1,500,000	(500,000)
		19454	PW Median Maintenance Budget	100,000	150,000	50,000	100,000	(50,000)
		20683	PW Citywide Projects	11,388,574	11,730,600	342,026	11,725,620	(4,980)
		20685	PW District 2 Projects	230,000	230,000		230,000	

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		20686	PW District 3 Projects	200,000		(200,000)		
		20687	PW District 4 Projects	124,000		(124,000)		
		20688	PW District 5 Projects	30,000	30,000		30,000	
		20689	PW District 6 Projects	12,000	12,000		12,000	
		20690	PW District 7 Projects	50,000		(50,000)		
		20692	PW District 9 Projects	56,000		(56,000)		
		20694	PW District 11 Projects	38,000	38,000		38,000	
		21850	ART MCCLA Retrofit CR RS	(8,838,751)		8,838,751		
		22218	PW Snst Blvd Rcycl Wtr Irrgtn	1,200,000		(1,200,000)		
		22287	PW Great Highway Sand Removal		200,000	200,000		(200,000)
		22364	PW Sunset Blvd Hosebib Inst	935,000		(935,000)		
		22812	PW Hallidie Plaza - Dsn Chare		200,000	200,000		(200,000)
		80142	PW Pub Realm Revitalize FY 24	2,980,751		(2,980,751)		
		80143	PW Curb Ramp Insp & Rpr FY 24	2,000,000	4,000,000	2,000,000	4,000,000	
		80145	PW United Nations Plaza		250,000	250,000	250,000	
		80146	PW Plaza Inspect & Rpr FY 20	135,963	551,022	415,059	250,000	(301,022)
		80147	PW Islais Creek Bridge FY 23	2,120,000		(2,120,000)		
		80149	PW Street Tree Establishment	600,000	1,300,000	700,000	500,000	(800,000)
		80150	PW Structure Inspect FY 20	623,250	1,081,913	458,663	841,009	(240,904)
		80151	PW Capital Repairs FY 24	408,178	603,924	195,746	624,120	20,196
		80500	PW DPH Roof and Elevator	3,547,000	1,950,000	(1,597,000)	250,000	(1,700,000)
10020 Total				**29,199,191**	**32,377,741**	**3,178,550**	**31,887,504**	**(490,237)**
10610	SR Balboa Park CI	18883	PW District 2 Addback (Green)	50,000		(50,000)		
10610 Total				**50,000**	**0**	**(50,000)**	**0**	**0**
10670	SR Eastern Neighborhood CI	18883	PW District 2 Addback (Green)	60,000		(60,000)		
10670 Total				**60,000**	**0**	**(60,000)**	**0**	**0**
10860	SR Rincon Hill and SOMA CI	22531	PW Rincon Hill CFD	398,002		(398,002)		
10860 Total				**398,002**	**0**	**(398,002)**	**0**	**0**
12760	SR Special Gas Tax St Impvt	80148	PW Street Resurfacing FY 20	6,900,000	6,965,000	65,000	6,930,000	(35,000)
12760 Total				**6,900,000**	**6,965,000**	**65,000**	**6,930,000**	**(35,000)**

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
12775	SR RMRA City Capital Funding	80148	PW Street Resurfacing FY 20	19,200,000	20,900,000	1,700,000	21,841,000	941,000
12775 Total				**19,200,000**	**20,900,000**	**1,700,000**	**21,841,000**	**941,000**
12780	SR Road	80148	PW Street Resurfacing FY 20	3,900,000	3,980,000	80,000	3,960,000	(20,000)
12780 Total				**3,900,000**	**3,980,000**	**80,000**	**3,960,000**	**(20,000)**
12785	SR RMRA County Capital Funding	80148	PW Street Resurfacing FY 20	10,300,000	10,450,000	150,000	10,920,000	470,000
12785 Total				**10,300,000**	**10,450,000**	**150,000**	**10,920,000**	**470,000**
13970	SR Services to Outside Agncy	21656	SoMa 5th&Brannan St Develop	200,000	200,000		200,000	
		22622	OCII Investment and Infrastruc		83,125	83,125	83,125	
13970 Total				**200,000**	**283,125**	**83,125**	**283,125**	**0**
13980	SR Other Special Revenue	19404	PW ASAP Private Property Bdgt	2,434,962	2,556,709	121,747	2,684,545	127,836
		20680	PW SES - Street Env Services	250,000	300,000	50,000	300,000	
13980 Total				**2,684,962**	**2,856,709**	**171,747**	**2,984,545**	**127,836**
13985	SR 2016 Prop E StreetTreeMaint	20681	PW BUF - Urban Forestry	22,627,968	22,757,451	129,483	23,536,823	779,372
		21412	IT Systems and Equipment	232,032	230,000	(2,032)	230,000	
13985 Total				**22,860,000**	**22,987,451**	**127,451**	**23,766,823**	**779,372**
14000	SR Solid Waste Projects	20680	PW SES - Street Env Services	12,808,301	14,471,317	1,663,016	12,036,775	(2,434,542)
14000 Total				**12,808,301**	**14,471,317**	**1,663,016**	**12,036,775**	**(2,434,542)**
15384	CPXCF COP Crit Reprs/Rcv Stmls	18883	PW District 2 Addback (Green)	(500,000)		500,000		
		22218	PW Snst Blvd Rcycl Wtr Irrgtn	(1,200,000)	2,900,000	4,100,000		(2,900,000)
		22364	PW Sunset Blvd Hosebib Inst	(935,000)		935,000		
		80142	PW Pub Realm Revitalize FY 24	(2,580,751)		2,580,751		
		80150	PW Structure Inspect FY 20		2,500,000	2,500,000		(2,500,000)
		80500	PW DPH Roof and Elevator	6,300,000		(6,300,000)		
15384 Total				**1,084,249**	**5,400,000**	**4,315,751**	**0**	**(5,400,000)**
15460	CPXCF 10 EQ SFTY&EMY RE S2010E	17905	PW ESER 2010 NFS	138,382		(138,382)		
15460 Total				**138,382**	**0**	**(138,382)**	**0**	**0**
15470	CPXCF 10 EQ SFTY&EMY RE S2012A	17905	PW ESER 2010 NFS	295,812		(295,812)		
15470 Total				**295,812**	**0**	**(295,812)**	**0**	**0**
15480	CPXCF 10 EQ SFTY&EMY RE S2012E	17905	PW ESER 2010 NFS	8,524		(8,524)		
15480 Total				**8,524**	**0**	**(8,524)**	**0**	**0**

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
15490	CPXCF 10 EQ SFTY&EMY RE S2013B	17905	PW ESER 2010 NFS	10,186		(10,186)		
15490 Total				**10,186**	**0**	**(10,186)**	**0**	**0**
15500	CPXCF 10 EQ SFTY&EMY RE S2014C	17905	PW ESER 2010 NFS	903,681		(903,681)		
15500 Total				**903,681**	**0**	**(903,681)**	**0**	**0**
15510	CPXCF 14 EQ SFTY&EMY RE S2014D	17906	PW 2014 Earthquake Safety Bond	1,151,638		(1,151,638)		
15510 Total				**1,151,638**	**0**	**(1,151,638)**	**0**	**0**
15511	CPXCF 14 EQ SFTY&EMY RE S2018C	17906	PW 2014 Earthquake Safety Bond	8,714,287		(8,714,287)		
15511 Total				**8,714,287**	**0**	**(8,714,287)**	**0**	**0**
15515	CPXCF 16 PH & SFTY 1St S17A	19565	HB 2016 Public Health And Safe		8,944,251	8,944,251		(8,944,251)
15515 Total				**0**	**8,944,251**	**8,944,251**	**0**	**(8,944,251)**
15516	CPXCF 16 PH & SFTY 2nd S18E	19565	HB 2016 Public Health And Safe		2,218,024	2,218,024		(2,218,024)
15516 Total				**0**	**2,218,024**	**2,218,024**	**0**	**(2,218,024)**
15517	CPXCF 16 PH & SFTY 3rd S20D	19565	HB 2016 Public Health And Safe		2,878,165	2,878,165		(2,878,165)
15517 Total				**0**	**2,878,165**	**2,878,165**	**0**	**(2,878,165)**
15770	CPXCF 10 EQ SFTY&EMY RE S2016C	17905	PW ESER 2010 NFS	925,748		(925,748)		
15770 Total				**925,748**	**0**	**(925,748)**	**0**	**0**
15780	CPXCF 14 EQ SFTY&EMY RE S2016D	17906	PW 2014 Earthquake Safety Bond	2,142,025		(2,142,025)		
15780 Total				**2,142,025**	**0**	**(2,142,025)**	**0**	**0**
17105	CPSIF COP Street Repaving	80148	PW Street Resurfacing FY 20	43,342,600		(43,342,600)		
17105 Total				**43,342,600**	**0**	**(43,342,600)**	**0**	**0**
17106	CPSIF COP Street Resurfacing	80148	PW Street Resurfacing FY 20		32,562,947	32,562,947		(32,562,947)
17106 Total				**0**	**32,562,947**	**32,562,947**	**0**	**(32,562,947)**
Continuing Projects - Authority Control Total				**167,277,588**	**167,274,730**	**(2,858)**	**114,609,772**	**(52,664,958)**
Work Orders/Overhead								
10040	GF PW Work Order	207988	DPW Infrastructure	67,321,231	61,791,881	(5,529,350)	70,988,384	9,196,503
		207989	DPW Buildings	29,828,061	30,106,198	278,137	32,005,931	1,899,733
		207990	DPW Operations	52,793,089	54,004,493	1,211,404	61,347,466	7,342,973
		229889	DPW Administration	(1,854,097)	593,102	2,447,199	654,819	61,717
10040 Total				**148,088,284**	**146,495,674**	**(1,592,610)**	**164,996,600**	**18,500,926**
13920	SR PW-Overhead	207988	DPW Infrastructure	23,714,215	22,809,924	(904,291)	25,282,681	2,472,757

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Work Orders/Overhead								
		207989	DPW Buildings	12,974,388	12,441,622	(532,766)	13,294,909	853,287
		207990	DPW Operations	26,428,979	24,771,124	(1,657,855)	25,708,190	937,066
		229889	DPW Administration	53,255,384	56,528,444	3,273,060	59,591,215	3,062,771
			Transfer Adjustment - Uses	(108,206,502)	(104,646,743)	3,559,759	(122,438,188)	(17,791,445)
13920 Total				**8,166,464**	**11,904,371**	**3,737,907**	**1,438,807**	**(10,465,564)**
13940	SR PW Paid Time Off	207988	DPW Infrastructure	16,415,157	14,360,957	(2,054,200)	14,038,484	(322,473)
		207989	DPW Buildings	7,782,014	8,503,047	721,033	7,494,686	(1,008,361)
		207990	DPW Operations	20,218,301	18,052,434	(2,165,867)	18,959,736	907,302
		229889	DPW Administration	7,248,682	6,804,925	(443,757)	7,066,403	261,478
			Transfer Adjustment - Uses	(48,949,064)	(42,400,391)	6,548,673	(47,559,309)	(5,158,918)
13940 Total				**2,715,090**	**5,320,972**	**2,605,882**	**0**	**(5,320,972)**
Work Orders/Overhead Total				**158,969,838**	**163,721,017**	**4,751,179**	**166,435,407**	**2,714,390**
Continuing Projects - Project Control								
17220	CPSIF Street Impvt-Sta	10037693	PW SOMA Tree Nursery	1,925,000		(1,925,000)		
17220 Total				**1,925,000**	**0**	**(1,925,000)**	**0**	**0**
Continuing Projects - Project Control Total				**1,925,000**	**0**	**(1,925,000)**	**0**	**0**
Total Uses of Funds				**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**

Department: REC Recreation And Park Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	101,853,163	104,523,036	2,669,873	105,874,075	1,351,039
Mandatory Fringe Benefits	41,871,501	43,154,711	1,283,210	44,023,057	868,346
Non-Personnel Services	25,639,466	25,051,797	(587,669)	25,060,089	8,292
Capital Outlay	39,508,959	24,110,059	(15,398,900)	22,680,851	(1,429,208)
Carry-Forward Budgets Only	(100,000)		100,000		
City Grant Program	2,263,831	2,365,127	101,296	2,291,806	(73,321)
Debt Service	1,458,020	1,458,020		1,458,020	
Facilities Maintenance	2,153,000	5,004,135	2,851,135	4,855,040	(149,095)
Materials & Supplies	6,205,446	5,988,946	(216,500)	5,988,946	
Programmatic Projects	8,295,406	11,323,763	3,028,357	8,388,769	(2,934,994)
Services Of Other Depts	35,325,393	34,609,770	(715,623)	37,022,346	2,412,576
Overhead and Allocations	(1,373,795)	(1,663,290)	(289,495)	(1,886,570)	(223,280)
Transfers Out	24,069,033	15,066,582	(9,002,451)	12,706,328	(2,360,254)
Intrafund Transfers Out	8,160,836	10,522,058	2,361,222	10,666,072	144,014
Transfer Adjustment - Uses	(32,229,869)	(25,588,640)	6,641,229	(23,372,400)	2,216,240
Total Uses by Chart of Accounts	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**
Sources Summary					
Property Taxes	79,520,000	79,330,000	(190,000)	79,600,000	270,000
Intergovernmental: Federal		2,000,000	2,000,000		(2,000,000)
Intergovernmental: Other	3,387,123	3,584,059	196,936	3,696,523	112,464
Intergovernmental: State	145,000	1,164,085	1,019,085	145,000	(1,019,085)
Charges for Services	45,776,257	45,757,579	(18,678)	48,921,382	3,163,803
Fines, Forfeiture, & Penalties	11,000,000		(11,000,000)		
Rents & Concessions	19,590,095	18,978,238	(611,857)	20,360,158	1,381,920
Other Revenues	5,112,746	1,593,489	(3,519,257)	1,109,587	(483,902)
Interest & Investment Income		630,498	630,498	(64,282)	(694,780)
Expenditure Recovery	4,120,169	4,499,262	379,093	4,531,312	32,050
IntraFund Transfers In	8,160,836	10,522,058	2,361,222	10,666,072	144,014
Transfers In	24,069,033	15,507,469	(8,561,564)	12,706,328	(2,801,141)

Department: REC Recreation And Park Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Beg Fund Balance - Budget Only	6,505,711	9,927,213	3,421,502	7,281,839	(2,645,374)
Transfer Adjustment-Source	(32,229,869)	(25,588,640)	6,641,229	(23,372,400)	2,216,240
General Fund Support	87,943,289	88,020,764	77,475	90,174,910	2,154,146
Total Sources by Chart of Accounts	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**
Fund Summary					
Bequest Fund	221,578		(221,578)		
City Facilities Improvement Fd	6,000		(6,000)		
Culture and Recreation Fund	24,030,123	15,921,185	(8,108,938)	12,584,619	(3,336,566)
Community / Neighborhood Dev	2,259,318	1,005,250	(1,254,068)		(1,005,250)
General Fund	140,652,563	133,350,481	(7,302,082)	138,673,312	5,322,831
Gift and Other Exp Trust Fund	781,496	781,310	(186)	793,420	12,110
Golf Fund	21,133,536	21,748,542	615,006	22,286,870	538,328
Open Space and Park Fund	71,215,776	82,422,256	11,206,480	81,418,208	(1,004,048)
Recreation and Park Projects	2,800,000	697,050	(2,102,950)		(697,050)
Total Uses by Funds	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**
Division Summary					
REC Operations	230,847,295	232,548,956	1,701,661	233,884,102	1,335,146
REC Admin Services	(3,481,146)	3,038,798	6,519,944	2,999,316	(39,482)
REC Zoo	4,000,000	4,000,000		4,000,000	
REC Capital Division	31,734,241	16,338,320	(15,395,921)	14,873,011	(1,465,309)
Total Uses by Division	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**

Reserved Appropriations

Controller Reserves

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

Uses of Funds Detail Appropriation

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

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	50,330,966	46,841,634	(3,489,332)	48,514,185	1,672,551
			Mandatory Fringe Benefits	19,387,351	19,302,287	(85,064)	20,064,131	761,844
			Non-Personnel Services	225,000	225,000		225,000	
			City Grant Program	2,165,396	2,281,692	116,296	2,208,371	(73,321)
			Materials & Supplies	25,000	17,500	(7,500)	17,500	
			Services Of Other Depts	349,849	382,178	32,329	284,711	(97,467)
			Overhead and Allocations	33,491,437	30,248,304	(3,243,133)	32,805,915	2,557,611
			Transfers Out	7,285,441	6,790,704	(494,737)	5,799,207	(991,497)
			Transfer Adjustment - Uses	(7,285,441)	(6,790,704)	494,737	(5,799,207)	991,497
10000 Total				**105,974,999**	**99,298,595**	**(6,676,404)**	**104,119,813**	**4,821,218**
11902	SR R&P-Marina -Annual		Salaries	1,196,934	1,220,914	23,980	1,258,979	38,065
			Mandatory Fringe Benefits	553,846	627,217	73,371	653,293	26,076
			Non-Personnel Services	224,097	224,097		224,097	
			Debt Service	1,458,020	1,458,020		1,458,020	
			Materials & Supplies	112,000	112,000		112,000	
			Services Of Other Depts	210,950	303,685	92,735	330,189	26,504
			Overhead and Allocations	681,195	654,599	(26,596)	689,757	35,158
			Intrafund Transfers Out	420,879	174,868	(246,011)	281,144	106,276
			Transfer Adjustment - Uses	(420,879)	(174,868)	246,011	(281,144)	(106,276)
11902 Total				**4,437,042**	**4,600,532**	**163,490**	**4,726,335**	**125,803**
12360	SR Golf Fund Annual		Salaries	4,812,204	4,882,734	70,530	4,940,128	57,394
			Mandatory Fringe Benefits	1,951,161	1,976,738	25,577	2,004,823	28,085
			Non-Personnel Services	6,934,955	6,934,955		6,934,955	
			Materials & Supplies	726,101	656,101	(70,000)	656,101	
			Services Of Other Depts	2,692,767	3,334,904	642,137	3,647,159	312,255
			Overhead and Allocations	2,766,348	2,654,118	(112,230)	2,751,525	97,407
			Transfers Out	1,180,000	1,180,000		1,180,000	
			Intrafund Transfers Out	500,000	536,492	36,492	552,641	16,149
			Transfer Adjustment - Uses	(1,680,000)	(1,716,492)	(36,492)	(1,732,641)	(16,149)
12360 Total				**19,883,536**	**20,439,550**	**556,014**	**20,934,691**	**495,141**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
13370	SR Open Space&Park-Annual		Salaries	25,418,804	31,116,175	5,697,371	29,839,022	(1,277,153)
			Mandatory Fringe Benefits	12,557,109	13,736,155	1,179,046	13,444,612	(291,543)
			Non-Personnel Services	4,524,983	4,528,853	3,870	4,537,145	8,292
			Services Of Other Depts	252,066	255,144	3,078	255,047	(97)
			Overhead and Allocations	21,294,298	23,046,672	1,752,374	23,581,536	534,864
			Transfers Out	15,010,671	7,095,878	(7,914,793)	5,727,121	(1,368,757)
			Intrafund Transfers Out	7,168,516	9,739,257	2,570,741	9,760,846	21,589
			Transfer Adjustment - Uses	(22,179,187)	(16,835,135)	5,344,052	(15,487,967)	1,347,168
13370 Total				**64,047,260**	**72,682,999**	**8,635,739**	**71,657,362**	**(1,025,637)**
Operating Total				**194,342,837**	**197,021,676**	**2,678,839**	**201,438,201**	**4,416,525**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17856	Zoo Operations Project	4,000,000	4,000,000		4,000,000	
		20134	Community Services Operating	222,439	222,439		222,439	
		20135	Mather Operating	540,113	540,113		540,113	
		20136	Cultural Arts Drama Operating	40,000	40,000		40,000	
		20137	Cultural Arts Gen Operating	92,195	92,195		92,195	
		20138	Cultural Arts Randall Operatin	36,141	36,141		36,141	
		20139	Cultural Arts Sharon Operating	42,000	42,000		42,000	
		20140	Botanical Operating	58,593	58,593		58,593	
		20141	Golden Gate Park Operating	1,724,481	1,474,481	(250,000)	1,474,481	
		20142	Nursery Operating	63,400	63,400		63,400	
		20143	Int Pest Management Operating	78,387	78,387		78,387	
		20144	Leisure Services Operating	232,194	232,194		232,194	
		20146	Park Patrol Operating	172,988	172,988		172,988	
		20147	Park Service Area 1 Operating	247,157	222,157	(25,000)	222,157	
		20148	Park Service Area 2 Operating	253,934	233,934	(20,000)	233,934	
		20149	Park Service Area 3 Operating	163,428	143,428	(20,000)	143,428	
		20150	Park Service Area 4 Operating	154,158	134,158	(20,000)	134,158	
		20151	Park Service Area 5 Operating	153,212	133,212	(20,000)	133,212	
		20152	Park Service Area 6 Operating	155,463	135,463	(20,000)	135,463	

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
		20154	Permit & Reservation Operating	67,050	67,050		67,050	
		20156	Structural Maint Operating	1,129,600	1,129,600		1,129,600	
		20158	Support Services Operating	482,013	482,013		482,013	
		20159	Turf Operating	146,464	111,464	(35,000)	111,464	
		20192	RP SM Operating Work Orders	482,710	482,710		482,710	
		20193	RP Capital Budget Baseline	800,000	900,000	100,000	900,000	
10010 Total				**11,538,120**	**11,228,120**	**(310,000)**	**11,228,120**	**0**
13350	Open Space & Park-Annual Proj	20133	Apprentice Operating	61,500	61,500		61,500	
		20145	Natural Areas Operating	165,400	165,400		165,400	
		20155	Planning Operating	40,000	40,000		40,000	
		20157	Sports & Athletics Operating	744,768	480,768	(264,000)	480,768	
		20160	Urban Forestry Operating	101,475	101,475		101,475	
		20161	Volunteer Operating	680,902	530,902	(150,000)	530,902	
		22430	Asset Management	30,000	30,000		30,000	
13350 Total				**1,824,045**	**1,410,045**	**(414,000)**	**1,410,045**	**0**
Annual Projects - Authority Control Total				**13,362,165**	**12,638,165**	**(724,000)**	**12,638,165**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating		2,581,876	2,581,876	2,634,447	52,571
		19701	RP BOS District Projects	(14,926)		14,926		
		20191	RP PUC Garage CO Repayment	104,781	104,781		104,781	
		20193	RP Capital Budget Baseline	14,154,763	13,402,950	(751,813)	14,100,000	697,050
		20324	Sugar-Sweetened Beverages Tax	2,678,734	772	(2,677,962)	772	
		20361	RP Equipment	1,500,899	1,539,101	38,202	1,509,043	(30,058)
		21673	Park Health and Safety	582,024	682,024	100,000	432,024	(250,000)
		80337	Coit Tower Mural Maintenace	13,000	13,000		13,000	
10020 Total				**19,019,275**	**18,324,504**	**(694,771)**	**18,794,067**	**469,563**
10610	SR Balboa Park Cl	18914	RP Balboa Park Rec And Open Sp	27,000		(27,000)		
10610 Total				**27,000**	**0**	**(27,000)**	**0**	**0**
10660	SR Downtown Park	18934	RP Downtown Park Fund Reserve	1,127,445	500,000	(627,445)		(500,000)
10660 Total				**1,127,445**	**500,000**	**(627,445)**	**0**	**(500,000)**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
10670	SR Eastern Neighborhood CI	18937	RP Central Waterfront	599,623		(599,623)		
10670 Total				**599,623**	**0**	**(599,623)**	**0**	**0**
10820	SR Market & Octavia CI	18975	RP Market Octavia Community Im	505,250	505,250			(505,250)
10820 Total				**505,250**	**505,250**	**0**	**0**	**(505,250)**
11895	SR R&P Maintenance Fund	17379	Yerba Buena Gardens Project	296,063	747,816	451,753	316,167	(431,649)
		19385	RP 11th Street And Natoma Park	485,000	200,000	(285,000)	200,000	
		19387	RP Botanical Garden Improvemen	3,004,016	2,478,048	(525,968)	1,978,048	(500,000)
		22063	GGP - Tennis Center	150,000	250,000	100,000	500,000	250,000
		22486	Park Service Area 7 Operating	2,484,106	2,473,589	(10,517)	2,559,647	86,058
		22496	RP Shipyard	903,017	1,110,470	207,453	1,136,876	26,406
		22497	RP GGP Pagoda	300,000	300,000		300,000	
11895 Total				**7,622,202**	**7,559,923**	**(62,279)**	**6,990,738**	**(569,185)**
11900	SR R&P-Marina Yacht Harbor	18931	RP Marina Dbw Loan Reserve	77,300	91,508	14,208	96,150	4,642
		18936	RP East Harbor Sediment Remedi	11,000,000		(11,000,000)		
		19012	RP Security And Lighting Syste	(100,000)		100,000		
		19034	RP Yacht Harbor-dredging	550,000	569,250	19,250	589,174	19,924
		19035	RP Marina Yacht Renovtn Contro	5,579	5,558	(21)	5,554	(4)
		19156	RP Myh-facilities Maintenance-	438,000	75,329	(362,671)	176,668	101,339
11900 Total				**11,970,879**	**741,645**	**(11,229,234)**	**867,546**	**125,901**
12350	SR Golf Fund -Continuing	18953	RP Golf Program	500,000	536,492	36,492	552,641	16,149
		20643	RP Golf Maintenance Fund	750,000	772,500	22,500	799,538	27,038
12350 Total				**1,250,000**	**1,308,992**	**58,992**	**1,352,179**	**43,187**
13360	SR Open Space-Continuing	18905	RP OS ACQ Noe Valley I	976,000	3,966,500	2,990,500	3,980,000	13,500
		18925	RP Open Space Audit Services	15,490	15,431	(59)	15,420	(11)
		18927	RP CON 25% Brooks Park	2,385,600	2,379,900	(5,700)	2,388,000	8,100
		18928	RP OS CPM Civic Center PG 1	1,692,381	1,692,381		1,692,381	
		18944	RP Bernal Heights (nrpa)	275,000	275,000		275,000	
13360 Total				**5,344,471**	**8,329,212**	**2,984,741**	**8,350,801**	**21,589**
15789	CPXCF CFD Spcl Tax Bd S19A-TTC	19021	RP Transit Center -guy Place B	6,000		(6,000)		
15789 Total				**6,000**	**0**	**(6,000)**	**0**	**0**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
16860	CPRPF 12 CLN&SF NEIG PK S2016B	18980	RP Go Boc Audits & Controller'		86,275	86,275		(86,275)
16860 Total				**0**	**86,275**	**86,275**	**0**	**(86,275)**
16861	CPRPF 12 CLN&SF NEIG PK S2018A	18980	RP Go Boc Audits & Controller'		610,775	610,775		(610,775)
16861 Total				**0**	**610,775**	**610,775**	**0**	**(610,775)**
Continuing Projects - Authority Control Total				**47,472,145**	**37,966,576**	**(9,505,569)**	**36,355,331**	**(1,611,245)**
Grants Projects								
14820	SR ETF-Gift	10001169	RP National Aids Mem Grove	141,812	134,518	(7,294)	139,467	4,949
		10001172	RP Scholarship Fund - Misc	83,435	83,435		83,435	
		10001178	RP Misc. Donations-Budget Only	250,000	250,000		250,000	
		10001179	RP Hardly Strictly Bluegrass	100,000	100,000		100,000	
		10037373	RP Francisco Park Conservancy	206,249	213,357	7,108	220,518	7,161
14820 Total				**781,496**	**781,310**	**(186)**	**793,420**	**12,110**
17860	Perm ETF-Bequests	10001141	RP Fuhrman Bequest	196,051		(196,051)		
		10040029	RP Milton J Mosk Bequest	25,527		(25,527)		
17860 Total				**221,578**	**0**	**(221,578)**	**0**	**0**
Grants Projects Total				**1,003,074**	**781,310**	**(221,764)**	**793,420**	**12,110**
Work Orders/Overhead								
10060	GF Work Order	207912	REC Operations	3,884,680	4,263,773	379,093	4,295,823	32,050
		262668	REC Capital Division	235,489	235,489		235,489	
10060 Total				**4,120,169**	**4,499,262**	**379,093**	**4,531,312**	**32,050**
10080	GF Overhead-Recreation & Parks	207912	REC Operations	2,770,750	2,930,680	159,930	3,015,425	84,745
		232199	REC Admin Services	53,473,839	52,093,544	(1,380,295)	55,335,837	3,242,293
		262668	REC Capital Division	3,362,484	3,242,759	(119,725)	3,364,041	121,282
			Transfer Adjustment - Uses	(59,607,073)	(58,266,983)	1,340,090	(61,715,303)	(3,448,320)
10080 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**4,120,169**	**4,499,262**	**379,093**	**4,531,312**	**32,050**
Continuing Projects - Project Control								
11820	SR Culture & Rec Grants; A Fed	10041520	RP USDA Reforestation Project		2,000,000	2,000,000		(2,000,000)
11820 Total				**0**	**2,000,000**	**2,000,000**	**0**	**(2,000,000)**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
11830	SR Culture & Rec Grants; A Sta	10041460	RP Habitat Conserv - YSP		200,000	200,000		(200,000)
		10041461	RP Habitat Conserv - Greenager		200,000	200,000		(200,000)
		10041518	RP BAAQMD EV charge stations		619,085	619,085		(619,085)
11830 Total				**0**	**1,019,085**	**1,019,085**	**0**	**(1,019,085)**
16940	CP R&P Capital Impvt-Oth	10013270	RP Portsmouth Square HR Bond	2,800,000		(2,800,000)		
16940 Total				**2,800,000**	**0**	**(2,800,000)**	**0**	**0**
Continuing Projects - Project Control Total				**2,800,000**	**3,019,085**	**219,085**	**0**	**(3,019,085)**
Total Uses of Funds				**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**

Department: RNT Rent Arbitration Board

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	7,747,722	8,059,286	311,564	8,352,425	293,139
Mandatory Fringe Benefits	2,965,934	3,124,203	158,269	3,249,803	125,600
Non-Personnel Services	4,087,558	353,232	(3,734,326)	388,778	35,546
Materials & Supplies	40,250	46,759	6,509	55,499	8,740
Services Of Other Depts	2,549,588	1,965,002	(584,586)	2,061,024	96,022
Overhead and Allocations	334,171	263,871	(70,300)	263,871	
Total Uses by Chart of Accounts	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Sources Summary					
Charges for Services	12,950,258	12,769,423	(180,835)	13,624,148	854,725
Beg Fund Balance - Budget Only	4,774,965	1,042,930	(3,732,035)	747,252	(295,678)
General Fund Support					
Total Sources by Chart of Accounts	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Fund Summary					
Community / Neighborhood Dev	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Total Uses by Funds	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Division Summary					
RNT Rent Arbitration Board	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Total Uses by Division	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10850	SR Rent Arbitration Board		Salaries	7,747,722	8,059,286	311,564	8,352,425	293,139
			Mandatory Fringe Benefits	2,965,934	3,124,203	158,269	3,249,803	125,600
			Non-Personnel Services	4,087,558	353,232	(3,734,326)	388,778	35,546
			Materials & Supplies	40,250	46,759	6,509	55,499	8,740
			Services Of Other Depts	2,549,588	1,965,002	(584,586)	2,061,024	96,022

Department: RNT Rent Arbitration Board

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

Department: RET Retirement System

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	27,792,434	29,620,107	1,827,673	31,009,629	1,389,522
Mandatory Fringe Benefits	9,382,028	10,034,390	652,362	10,554,788	520,398
Non-Personnel Services	5,329,173	14,394,235	9,065,062	6,609,235	(7,785,000)
Capital Outlay	37,049	20,000	(17,049)		(20,000)
Materials & Supplies	215,000	215,000		215,000	
Programmatic Projects	50,000		(50,000)		
Services Of Other Depts	7,627,628	7,946,423	318,795	7,877,872	(68,551)
Overhead and Allocations	547,081	1,401,092	854,011	1,401,092	
Unappropriated Rev-Designated	489,110		(489,110)		
Total Uses by Chart of Accounts	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**
Sources Summary					
Charges for Services	1,921,150	1,992,657	71,507	2,070,007	77,350
Contributions Ret/HSS/HlthCare	49,037,353	61,244,464	12,207,111	55,207,181	(6,037,283)
Interest & Investment Income	401,000	284,126	(116,874)	280,428	(3,698)
Expenditure Recovery	110,000	110,000		110,000	
General Fund Support					
Total Sources by Chart of Accounts	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**
Fund Summary					
OPEB Trust Fund: Retiree Hlth	1,688,430	1,688,565	135	1,618,565	(70,000)
General Fund	1,922,150	1,992,657	70,507	2,070,007	77,350
Pension Trust Fund: SFERS	47,858,923	59,950,025	12,091,102	53,979,044	(5,970,981)
Total Uses by Funds	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**
Division Summary					
RET SF Deferred Comp Program	1,922,150	1,992,657	70,507	2,070,007	77,350
RET Health Care Trust	1,688,430	1,688,565	135	1,618,565	(70,000)
RET Retirement Services	19,618,130	21,375,157	1,757,027	22,040,771	665,614
RET Investment	13,233,004	13,336,627	103,623	13,876,551	539,924
RET Administration	15,007,789	25,238,241	10,230,452	18,061,722	(7,176,519)

Department: RET Retirement System

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Uses by Division	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
31330	Employees Retirement Trust		Salaries	26,809,290	28,598,849	1,789,559	29,930,747	1,331,898
			Mandatory Fringe Benefits	9,029,613	9,668,094	638,481	10,168,799	500,705
			Non-Personnel Services	3,810,243	12,864,170	9,053,927	5,079,170	(7,785,000)
			Capital Outlay	37,049	20,000	(17,049)		(20,000)
			Materials & Supplies	210,000	210,000		210,000	
			Programmatic Projects	50,000		(50,000)		
			Services Of Other Depts	6,876,537	7,187,820	311,283	7,189,236	1,416
			Overhead and Allocations	547,081	1,401,092	854,011	1,401,092	
			Unappropriated Rev-Designated	489,110		(489,110)		
31330 Total				**47,858,923**	**59,950,025**	**12,091,102**	**53,979,044**	**(5,970,981)**
31440	Health Care-Prop B Trust Fund		Non-Personnel Services	1,308,430	1,308,565	135	1,308,565	
			Services Of Other Depts	380,000	380,000		310,000	(70,000)
31440 Total				**1,688,430**	**1,688,565**	**135**	**1,618,565**	**(70,000)**
Operating Total				**49,547,353**	**61,638,590**	**12,091,237**	**55,597,609**	**(6,040,981)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17410	RS Employee Deferred Compensat	1,922,150	1,992,657	70,507	2,070,007	77,350
10010 Total				**1,922,150**	**1,992,657**	**70,507**	**2,070,007**	**77,350**
Annual Projects - Authority Control Total				**1,922,150**	**1,992,657**	**70,507**	**2,070,007**	**77,350**
Total Uses of Funds				**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**

Department: SDA Sheriff's Department Office of Inspector General

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	820,893	394,625	(426,268)	410,560	15,935
Mandatory Fringe Benefits	250,391	79,831	(170,560)	74,049	(5,782)
Non-Personnel Services	334,336	203,742	(130,594)	203,742	
Materials & Supplies	4,821	4,821		4,821	
Services Of Other Depts	346,287	722,682	376,395	724,358	1,676
Total Uses by Chart of Accounts	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Sources Summary					
General Fund Support	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Total Sources by Chart of Accounts	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Fund Summary					
General Fund	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Total Uses by Funds	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Division Summary					
SDA Inspector General	1,299,777	909,372	(390,405)	908,437	(935)
SDA Sheriff Oversight	456,951	496,329	39,378	509,093	12,764
Total Uses by Division	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21789	SDA Operations	1,756,728	1,405,701	(351,027)	1,417,530	11,829
10010 Total				**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Annual Projects - Authority Control Total				**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Total Uses of Funds				**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**

Department: SHF Sheriff

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	157,224,548	171,249,883	14,025,335	174,762,325	3,512,442
Mandatory Fringe Benefits	73,221,065	80,321,756	7,100,691	84,593,290	4,271,534
Non-Personnel Services	15,711,272	15,791,868	80,596	14,933,180	(858,688)
Capital Outlay	349,457	5,344,280	4,994,823	2,033,994	(3,310,286)
City Grant Program	12,198,047	12,647,250	449,203	12,647,250	
Materials & Supplies	7,564,112	8,560,404	996,292	7,199,130	(1,361,274)
Programmatic Projects	1,740,235	6,500,000	4,759,765		(6,500,000)
Services Of Other Depts	23,005,866	23,141,578	135,712	24,666,571	1,524,993
Total Uses by Chart of Accounts	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**
Sources Summary					
Intergovernmental: Federal				18,595	18,595
Intergovernmental: State	36,019,808	41,609,174	5,589,366	36,115,790	(5,493,384)
Charges for Services	529,965	967,073	437,108	967,073	
Fines, Forfeiture, & Penalties	193,610	50,000	(143,610)	50,000	
Expenditure Recovery	33,032,950	33,108,653	75,703	32,239,317	(869,336)
Transfers In		237,289	237,289	248,806	11,517
Other Financing Sources	(1,407,000)	1,000,000	2,407,000		(1,000,000)
General Fund Support	222,645,269	246,584,830	23,939,561	251,196,159	4,611,329
Total Sources by Chart of Accounts	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**
Fund Summary					
City Facilities Improvement Fd	(1,407,000)	1,000,000	2,407,000		(1,000,000)
Environmental Protection Fund	22,133		(22,133)		
General Fund	288,297,577	314,265,974	25,968,397	318,757,967	4,491,993
Public Protection Fund	4,101,892	8,291,045	4,189,153	2,077,773	(6,213,272)
Total Uses by Funds	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**
Division Summary					
SHF Custody	138,940,473	153,228,812	14,288,339	155,765,528	2,536,716
SHF Field	74,432,606	78,157,992	3,725,386	81,210,229	3,052,237

Department: SHF Sheriff

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

Reserved Appropriations

Controller Reserves

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	132,985,730	147,090,377	14,104,647	152,395,587	5,305,210
			Mandatory Fringe Benefits	64,184,797	70,622,508	6,437,711	74,595,986	3,973,478
			Non-Personnel Services	13,728,219	13,730,569	2,350	13,491,881	(238,688)
			Capital Outlay		700,000	700,000		(700,000)
			City Grant Program	11,028,061	11,786,390	758,329	11,786,390	
			Materials & Supplies	5,857,365	6,947,082	1,089,717	6,173,704	(773,378)
			Services Of Other Depts	22,674,035	23,141,578	467,543	24,666,571	1,524,993
10000 Total				**250,458,207**	**274,018,504**	**23,560,297**	**283,110,119**	**9,091,615**
Operating Total				**250,458,207**	**274,018,504**	**23,560,297**	**283,110,119**	**9,091,615**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15808	Shf - Facilites Maintenance	756,457	794,280	37,823	833,994	39,714
		17425	Msa Fit Program	4,049	4,049		4,049	
		17427	Violence Prevention Programmin	821,722	842,265	20,543	842,265	
10010 Total				**1,582,228**	**1,640,594**	**58,366**	**1,680,308**	**39,714**
Annual Projects - Authority Control Total				**1,582,228**	**1,640,594**	**58,366**	**1,680,308**	**39,714**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15244	SH Roads & Urban Forestry		150,000	150,000	150,000	

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		21788	SH Jail Monitoring System JMS	2,715,093	3,116,991	401,898	996,991	(2,120,000)
		21807	SHF Fire Life Safety CR	1,000,000		(1,000,000)		
		22249	Exterior Paint		600,000	600,000		(600,000)
		22250	SBJ Boiler Repair		500,000	500,000	500,000	
		22251	CJ3 Roof-Painting		500,000	500,000		(500,000)
		22833	CJ3- Outdoor Recreation		500,000	500,000	250,000	(250,000)
		22835	San Bruno Water Heaters		600,000	600,000	300,000	(300,000)
10020 Total				**3,715,093**	**5,966,991**	**2,251,898**	**2,196,991**	**(3,770,000)**
12210	SR Env-Continuing Projects	10000	Operating	22,133		(22,133)		
12210 Total				**22,133**	**0**	**(22,133)**	**0**	**0**
13520	SR DNA Id Fund -Prop 69-2004	17424	SH Sheriff Dna Identification	193,610	287,289	93,679	298,806	11,517
13520 Total				**193,610**	**287,289**	**93,679**	**298,806**	**11,517**
13660	SR Sheriff-State Authorized	17420	SH Ab1109 Sheriff Vehicle Main	68,156	68,156		68,156	
		17421	SH Ab1109 Sheriff Vehicle Repl	40,415	40,415		40,415	
		17422	SH Furniture & Equiptment	169,851	306,959	137,108	306,959	
		17423	SH Ab709 - Sheriff Civil Admin	19,052	19,052		19,052	
13660 Total				**297,474**	**434,582**	**137,108**	**434,582**	**0**
13690	SR Sheriff-Peace Offr Traing	17419	SH Peace Office Training	350,000	350,000		350,000	
13690 Total				**350,000**	**350,000**	**0**	**350,000**	**0**
15384	CPXCF COP Crit Reprs/Rcv Stmls	21807	SHF Fire Life Safety CR	(1,407,000)		1,407,000		
		22246	SHF Building Management System	1,400,000		(1,400,000)		
		22247	Roof Replacement	2,025,000		(2,025,000)		
		22252	CJ3 Annex roof	(3,425,000)		3,425,000		
		22834	San Bruno Water Line		1,000,000	1,000,000		(1,000,000)
15384 Total				**(1,407,000)**	**1,000,000**	**2,407,000**	**0**	**(1,000,000)**
Continuing Projects - Authority Control Total				**3,171,310**	**8,038,862**	**4,867,552**	**3,280,379**	**(4,758,483)**
Grants Projects								
13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	17,264		(17,264)		
		10038444	SHF21-24 Gun Reduction Program	301,554		(301,554)		
		10038545	SH FY23-24 CSA STC Grant	297,988		(297,988)		

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039690	SHF PATH Grant	662,831	5,000,000	4,337,169		(5,000,000)
		10039713	CH FY24-25 Federal JAG Grant		18,595	18,595		(18,595)
		10039782	SH FY24-25 CSA STC Grant		297,988	297,988		(297,988)
		10039995	SHF Officer Wellness	536,391		(536,391)		
		10040310	COVID 19-Confinement Facilitie	315,982		(315,982)		
		10040970	CH FY25-26 Federal JAG Grant				18,595	18,595
		10041125	SH FY25-26 CSA STC Grant				297,988	297,988
		10041167	SHF23-25 Firearms Relinquishme		636,893	636,893		(636,893)
13550 Total				**2,132,010**	**5,953,476**	**3,821,466**	**316,583**	**(5,636,893)**
13720	SR Public Protection-Grant Sta	10035818	CH FY21-22 SFCOPS Program	446,460		(446,460)		
		10037204	CH FY22-23 SFCOPS Program		587,896	587,896		(587,896)
		10038289	CH FY23-24 SFCOPS Program	682,338		(682,338)		
		10039715	CH FY24-25 SFCOPS Program		677,802	677,802		(677,802)
		10041004	CH FY25-26 SFCOPS Program				677,802	677,802
13720 Total				**1,128,798**	**1,265,698**	**136,900**	**677,802**	**(587,896)**
Grants Projects Total				**3,260,808**	**7,219,174**	**3,958,366**	**994,385**	**(6,224,789)**
Work Orders/Overhead								
10060	GF Work Order	210738	SHF Field	33,015,395	33,223,810	208,415	32,421,996	(801,814)
		232331	SHF Administration	(473,346)	(583,925)	(110,579)	(651,447)	(67,522)
10060 Total				**32,542,049**	**32,639,885**	**97,836**	**31,770,549**	**(869,336)**
Work Orders/Overhead Total				**32,542,049**	**32,639,885**	**97,836**	**31,770,549**	**(869,336)**
Total Uses of Funds				**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**

Department: WOM Status Of Women

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	1,346,799	1,195,038	(151,761)	1,130,113	(64,925)
Mandatory Fringe Benefits	506,973	424,484	(82,489)	397,022	(27,462)
Non-Personnel Services	71,864	141,500	69,636	141,500	
City Grant Program	11,823,828	10,276,051	(1,547,777)	528,490	(9,747,561)
Materials & Supplies	31,684	28,516	(3,168)	28,516	
Services Of Other Depts	185,394	174,982	(10,412)	192,337	17,355
Total Uses by Chart of Accounts	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
Sources Summary					
Licenses, Permits,& Franchises	200,000	200,000		200,000	
General Fund Support	13,766,542	12,040,571	(1,725,971)	2,217,978	(9,822,593)
Total Sources by Chart of Accounts	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
Fund Summary					
General Fund	13,766,542	12,040,571	(1,725,971)	2,217,978	(9,822,593)
Human Welfare Fund	200,000	200,000		200,000	
Total Uses by Funds	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
Division Summary					
WOM Status Of Women	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
Total Uses by Division	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	1,346,799	1,195,038	(151,761)	1,130,113	(64,925)
			Mandatory Fringe Benefits	506,973	424,484	(82,489)	397,022	(27,462)
			Non-Personnel Services	71,864	141,500	69,636	141,500	
			City Grant Program	11,623,828	10,076,051	(1,547,777)	328,490	(9,747,561)
			Materials & Supplies	31,684	28,516	(3,168)	28,516	

Department: WOM Status Of Women

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Services Of Other Depts	185,394	174,982	(10,412)	192,337	17,355
10000 Total				**13,766,542**	**12,040,571**	**(1,725,971)**	**2,217,978**	**(9,822,593)**
12900	SR WOM Domestic Violence Prog		City Grant Program	200,000	200,000		200,000	
12900 Total				**200,000**	**200,000**	**0**	**200,000**	**0**
Operating Total				**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
Total Uses of Funds				**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**

Department: CRT Superior Court

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Mandatory Fringe Benefits	665,000	665,000		665,000	
Non-Personnel Services	32,095,944	32,295,944	200,000	32,544,508	248,564
Services Of Other Depts	21,000	21,000		21,000	
Total Uses by Chart of Accounts	**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
Sources Summary					
General Fund Support	32,781,944	32,981,944	200,000	33,230,508	248,564
Total Sources by Chart of Accounts	**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
Fund Summary					
General Fund	32,781,944	32,981,944	200,000	33,230,508	248,564
Total Uses by Funds	**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
Division Summary					
CRT Superior Court	32,781,944	32,981,944	200,000	33,230,508	248,564
Total Uses by Division	**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	665,000	665,000		665,000	
			Non-Personnel Services	32,095,944	32,295,944	200,000	32,544,508	248,564
			Services Of Other Depts	21,000	21,000		21,000	
10000 Total				**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
Operating Total				**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
Total Uses of Funds				**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**

Department: TTX Treasurer/Tax Collector

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	24,766,455	24,234,497	(531,958)	25,217,142	982,645
Mandatory Fringe Benefits	9,445,424	9,569,957	124,533	9,916,133	346,176
Non-Personnel Services	7,029,435	7,621,319	591,884	6,636,410	(984,909)
Materials & Supplies	115,343	86,717	(28,626)	66,717	(20,000)
Programmatic Projects	3,111,000	2,710,000	(401,000)	800,000	(1,910,000)
Services Of Other Depts	6,090,300	5,062,839	(1,027,461)	5,908,885	846,046
Overhead and Allocations	(697)	(33,518)	(32,821)	(36,044)	(2,526)
Total Uses by Chart of Accounts	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
Sources Summary					
Property Taxes	450,000	800,000	350,000	800,000	
Intergovernmental: Other		35,000	35,000	35,000	
Intergovernmental: State	582,131	650,000	67,869		(650,000)
Charges for Services	4,249,350	4,669,637	420,287	4,672,137	2,500
Other Revenues	1,526,311	1,451,940	(74,371)	699,172	(752,768)
Interest & Investment Income	6,226,329	6,271,329	45,000	6,271,329	
Expenditure Recovery	10,678,462	11,912,975	1,234,513	12,488,932	575,957
General Fund Support	26,844,677	23,460,930	(3,383,747)	23,542,673	81,743
Total Sources by Chart of Accounts	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
Fund Summary					
General Fund	48,508,818	47,209,871	(1,298,947)	47,870,071	660,200
General Services Fund	2,048,442	2,041,940	(6,502)	639,172	(1,402,768)
Total Uses by Funds	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
Division Summary					
TTX Impact	6,940,247	5,017,324	(1,922,923)	3,690,141	(1,327,183)
TTX Management	7,745,116	5,558,003	(2,187,113)	6,483,854	925,851
TTX Treasury	7,501,744	6,620,132	(881,612)	6,924,488	304,356
TTX Collection	28,370,153	32,056,352	3,686,199	31,410,760	(645,592)
Total Uses by Division	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**

Department: TTX Treasurer/Tax Collector

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	14,452,441	13,954,977	(497,464)	14,571,834	616,857
			Mandatory Fringe Benefits	6,079,414	6,119,070	39,656	6,367,643	248,573
			Non-Personnel Services	3,270,675	2,914,052	(356,623)	2,985,039	70,987
			Materials & Supplies	75,241	66,717	(8,524)	66,717	
			Services Of Other Depts	4,421,637	2,743,531	(1,678,106)	3,471,753	728,222
			Overhead and Allocations	(627,691)	(654,322)	(26,631)	(646,238)	8,084
10000 Total				**27,671,717**	**25,144,025**	**(2,527,692)**	**26,816,748**	**1,672,723**
Operating Total				**27,671,717**	**25,144,025**	**(2,527,692)**	**26,816,748**	**1,672,723**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17617	Bank On San Francisco Project	853,009	879,174	26,165	905,004	25,830
		17622	Kinder2College Annual Project	1,415,859	1,450,829	34,970	1,484,784	33,955
10010 Total				**2,268,868**	**2,330,003**	**61,135**	**2,389,788**	**59,785**
Annual Projects - Authority Control Total				**2,268,868**	**2,330,003**	**61,135**	**2,389,788**	**59,785**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10002	Interdepartmental-Overhead	335,000		(335,000)		
		17621	TX Gross Receipts Tax Implemen	5,478,771	5,812,868	334,097	6,174,603	361,735
		21854	First Year Free	2,076,000		(2,076,000)		
		22562	Empty Homes Tax		510,000	510,000		(510,000)
		22844	TTX - Business Tax Application		1,500,000	1,500,000		(1,500,000)
10020 Total				**7,889,771**	**7,822,868**	**(66,903)**	**6,174,603**	**(1,648,265)**
Continuing Projects - Authority Control Total				**7,889,771**	**7,822,868**	**(66,903)**	**6,174,603**	**(1,648,265)**
Grants Projects								
12550	SR Grants; GSF Continuing	10037184	TX-OFE Earn FY22-23	305,817		(305,817)		
		10037186	TX-FJP Earn FY22-23	509,126		(509,126)		
		10037401	TX-OFE MOTT	200,000	165,000	(35,000)		(165,000)
		10038700	TX-FJP Arnold Ventures FY22-FY	235,000	25,000	(210,000)		(25,000)
		10038701	TX-FJP Policy Link FY22-FY23	100,000		(100,000)		
		10038971	TX-OFE Larkin St Rising FYE23	116,368		(116,368)		

Department: TTX Treasurer/Tax Collector

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040314	TX-OFE Scholar Share	582,131		(582,131)		
		10041071	TX-FJP Arnold Ventures		250,000	250,000		(250,000)
		10041072	TX-FJP Crankstart		250,000	250,000		(250,000)
		10041073	TX-FJP SF Foundation		75,000	75,000		(75,000)
		10041118	TX-OFE Larkin Street FY25		181,368	181,368	19,462	(161,906)
		10041163	TX-FJP Judicial Council of CA		650,000	650,000		(650,000)
		10041213	TX-OFE Earn FY24-25		26,495	26,495		(26,495)
		10041214	TX-FJP Earn FY24-25		419,077	419,077	619,710	200,633
12550 Total				**2,048,442**	**2,041,940**	**(6,502)**	**639,172**	**(1,402,768)**
Grants Projects Total				**2,048,442**	**2,041,940**	**(6,502)**	**639,172**	**(1,402,768)**
Work Orders/Overhead								
10060	GF Work Order	210663	TTX Impact	546,910	645,354	98,444	661,155	15,801
		232346	TTX Management	373,002	266,722	(106,280)	278,666	11,944
		232350	TTX Treasury	1,182,758	975,243	(207,515)	998,256	23,013
		232360	TTX Collection	8,575,792	10,025,656	1,449,864	10,550,855	525,199
10060 Total				**10,678,462**	**11,912,975**	**1,234,513**	**12,488,932**	**575,957**
Work Orders/Overhead Total				**10,678,462**	**11,912,975**	**1,234,513**	**12,488,932**	**575,957**
Total Uses of Funds				**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**

Department: WAR War Memorial

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	8,047,852	8,317,532	269,680	8,599,834	282,302
Mandatory Fringe Benefits	3,491,587	3,586,326	94,739	3,739,538	153,212
Non-Personnel Services	1,135,920	902,450	(233,470)	902,450	
Capital Outlay	7,639,740	671,727	(6,968,013)	705,313	33,586
Debt Service	9,079,743	8,534,566	(545,177)	8,531,375	(3,191)
Materials & Supplies	292,017	220,000	(72,017)	247,841	27,841
Services Of Other Depts	7,958,558	8,378,806	420,248	9,093,929	715,123
Total Uses by Chart of Accounts	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**
Sources Summary					
Charges for Services	513,804	549,882	36,078	561,186	11,304
Rents & Concessions	3,289,725	3,569,719	279,994	3,693,926	124,207
Expenditure Recovery	273,987	290,424	16,437	290,424	
Transfers In	16,236,937	16,159,934	(77,003)	17,758,996	1,599,062
Other Financing Sources	7,000,000		(7,000,000)		
Beg Fund Balance - Budget Only	760,386	953,164	192,778	348,223	(604,941)
General Fund Support	9,570,578	9,088,284	(482,294)	9,167,525	79,241
Total Sources by Chart of Accounts	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**
Fund Summary					
City Facilities Improvement Fd	7,000,000		(7,000,000)		
General Fund	9,570,578	9,088,284	(482,294)	9,167,525	79,241
War Memorial Fund	21,074,839	21,523,123	448,284	22,652,755	1,129,632
Total Uses by Funds	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**
Division Summary					
WAR War Memorial	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
Total Uses by Division	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**

Uses of Funds Detail Appropriation

Department: WAR War Memorial

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Debt Service	9,079,743	8,534,566	(545,177)	8,531,375	(3,191)
			Services Of Other Depts	490,835	553,718	62,883	636,150	82,432
10000 Total				**9,570,578**	**9,088,284**	**(482,294)**	**9,167,525**	**79,241**
14670	SR War Memorial-Operating		Salaries	8,047,852	8,317,532	269,680	8,599,834	282,302
			Mandatory Fringe Benefits	3,491,587	3,586,326	94,739	3,739,538	153,212
			Non-Personnel Services	1,135,920	902,450	(233,470)	902,450	
			Materials & Supplies	292,017	220,000	(72,017)	247,841	27,841
			Services Of Other Depts	7,467,723	7,825,088	357,365	8,457,779	632,691
14670 Total				**20,435,099**	**20,851,396**	**416,297**	**21,947,442**	**1,096,046**
Operating Total				**30,005,677**	**29,939,680**	**(65,997)**	**31,114,967**	**1,175,287**
Annual Projects - Authority Control								
14680	SR WAR - Annual Authority Ctrl	15835	War - Facility Maintenance	639,740	671,727	31,987	705,313	33,586
14680 Total				**639,740**	**671,727**	**31,987**	**705,313**	**33,586**
Annual Projects - Authority Control Total				**639,740**	**671,727**	**31,987**	**705,313**	**33,586**
Continuing Projects - Authority Control								
15384	CPXCF COP Crit Reprs/Rcv Stmls	15703	WM Opera House Renewal Project	7,000,000		(7,000,000)		
15384 Total				**7,000,000**	**0**	**(7,000,000)**	**0**	**0**
Continuing Projects - Authority Control Total				**7,000,000**	**0**	**(7,000,000)**	**0**	**0**
Total Uses of Funds				**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**

DETAIL OF RESERVES

Detail of Contribution to Budgetary Reserves

BUDGETARY RESERVES

		FY 2024-25		FY 2025-26
Unappropriated Designed Reserves - (require subsequent Board appropriation to spend)				
GENERAL CITY RESPONSIBILITY - DESIGNATED FOR GENERAL RESERVE	$	14,570,000	$	22,600,000
MUNICIPAL TRANSPORTATION AGENCY - DESIGNATED FOR CONTINGENCIES	$	(4,900,000)	$	-
MUNICIPAL TRANSPORTATION AGENCY - DESIGNATED FOR GENERAL RESERVE	$	930,000	$	4,430,000
PUBLIC LIBRARY - DESIGNATED FOR GENERAL RESERVE	$	-	$	459,558
PUBLIC WORKS - DESIGNATED FOR GENERAL RESERVE	$	2,160,483	$	993,758
PUC HHP CLEANPOWERSF - DESIGNATED FOR GENERAL RESERVE	$	40,090,819	$	35,698,015
PUC HHP HETCH HETCHY WATER & POWER - DESIGNATED FOR GENERAL RESERVE	$	628,190	$	800,000
PUC WTR WATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	$	567,839	$	775,897
PUC WWE WASTEWATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	$	674,646	$	900,000
Subtotal - Unappropriated Designated Reserves	**$**	**54,721,977**	**$**	**66,657,228**
Appropriated Reserves				
GENERAL CITY RESPONSIBILITY - RESERVE FOR LITIGATION	$	11,000,000	$	11,000,000
GENERAL CITY RESPONSIBILITY - RESERVE FOR TECHNICAL ADJS	$	5,000,000	$	5,000,000
GENERAL CITY RESPONSIBILITY - SALARIES AND BENEFITS	$	20,500,000	$	21,539,700
MUNICIPAL TRANSPORTATION AGENCY - GENERAL RESERVE	$	4,900,000	$	-
PORT - GENERAL RESERVE	$	10,310	$	3,005,693
PUC HHP CLEANPOWERSF - RESERVE FOR CAPTL IMPROVEMENT	$	582,260	$	516,430
PUC HHP HETCH HETCHY WATER & POWER - RESERVE FOR CAPTL IMPROVEMENT	$	20,222,482	$	37,238,151
PUC WTR WATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	$	103,560,784	$	108,030,176
PUC WWE WASTEWATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	$	112,415,407	$	133,891,216
Subtotal - Designated Reserves	**$**	**278,191,243**	**$**	**320,221,366**
Total Budgetary Reserves	**$**	**332,913,220**	**$**	**386,878,594**

APPROPRIATION RESERVES

Department Reserve Description	FY 2024-25	FY 2025-26	Releasing Authority	Reserve Reason/ Follow up Action Required
AIRPORT COMMISSION CAPITAL PROJECTS	$ 100,000,000	$ -	CONTROLLER	Pending Receipt of Revenue
CHILDREN; YOUTH & THEIR FAMILIES CHILDREN SERVICES	$ -	$ 850,000	CONTROLLER	Pending Receipt of Revenue
CHILDREN; YOUTH & THEIR FAMILIES CITY COLLEGE	$ -	$ 7,150,000	CONTROLLER	Pending Receipt of Revenue
CITY PLANNING IPIC	$ 336,167	$ 360,831	CONTROLLER	Pending Receipt of Revenue
DEPT OF EARLY CHILDHOOD IPIC	$ 2,500,000	$ 2,500,000	CONTROLLER	Pending Receipt of Revenue
ETHICS COMMISSION PROP D MARCH 2024	$ 25,700	$ 26,400	CONTROLLER	Pending Depletion of Original Appropriation
GENERAL SERVICES AGENCY - CITY ADMIN COP	$ 22,432,053	$ -	CONTROLLER	Pending Receipt of Revenue
HOMELESSNESS AND SUPPORTIVE HOUSING OCOH	$ 24,254,838	$ -	MAYOR	Pending Revenue Details
MUNICIPAL TRANSPORTATION AGENCY SS CAP TSF SSD	$ 5,075,161	$ 4,700,926	CONTROLLER	Pending Receipt of Revenue
MUNICIPAL TRANSPORTATION AGENCY TS CAP TSF TRANSIT	$ 9,537,592	$ 9,597,032	CONTROLLER	Pending Receipt of Revenue
MUNICIPAL TRANSPORTATION AGENCY TS SPE REV TIDF	$ 831,600	$ 1,439,802	CONTROLLER	Pending Receipt of Revenue
PUBLIC WORKS COP	$ 37,962,947	$ -	CONTROLLER	Pending Receipt of Revenue
PUBLIC WORKS HB 2016 PUBLIC HEALTH AND SAFE	$ 2,878,165	$ -	CONTROLLER	Pending Receipt of Revenue and Arbitrage Calculation
RECREATION AND PARK COMMISSION IPIC	$ 505,250	$ -	CONTROLLER	Pending Receipt of Revenue
SHERIFF COP	$ 1,000,000	$ -	CONTROLLER	Pending Receipt of Revenue
Grand Total	**$ 207,339,473**	**$ 26,624,991**		

ADMINISTRATIVE PROVISIONS

SECTION 3. General Authority.
The Controller is hereby authorized and directed to set up appropriate accounts for the items of receipts and expenditures appropriated herein.

SECTION 3.1 Two-Year Budget.
For departments for which the Board of Supervisors has authorized, or the Charter requires, a fixed two-year budget, appropriations in this ordinance shall be available for allotment by the Controller on July 1st of the fiscal year in which appropriations have been approved. The Controller is authorized to adjust the two-year budget to reflect transfers and substitutions consistent with City's policies and restrictions for such transfers. The Controller is further authorized to make adjustments to the second year budgets consistent with Citywide estimates for salaries, fringe benefits, and work orders.

SECTION 4. Interim Budget Provisions.
All funds for equipment and new capital improvements shall be held in reserve until final enactment of the budget. No new equipment or capital improvements shall be authorized during the interim period other than equipment or capital improvements that, in the discretion of the Controller, is reasonably required for the continued operation of existing programs or projects previously approved by the Board of Supervisors. Authorization for the purchase of such equipment may be approved by the Board of Supervisors.

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

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

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

SECTION 4.1 Interim Budget – Positions.
No new position may be filled in the interim period with the exception of those positions which in the discretion of the Controller are critical for the operation of existing programs or for projects previously approved by the Board of Supervisors or are required for emergency operations or where such positions would result in a net increase in revenues or where such positions are required to comply with law. New positions shall be defined as those positions that are enumerated in the Mayor's budget for the current fiscal year but were not enumerated in the appropriation and salary ordinances for the prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the Mayor has approved the reclassification of a position in the department's budget for the current fiscal

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

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

SECTION 5. Transfers of Functions and Duties.
Where revenues for any fund or department are herein provided by transfer from any other fund or department, or where a duty or a performance has been transferred from one department to another, the Controller is authorized and directed to make the related transfer of funds, provided further, that where revenues for any fund or department are herein provided by transfer from any other fund or department in consideration of departmental services to be rendered, in no event shall such transfer of revenue be made in excess of the actual cost of such service.

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

SECTION 5.1 Agencies Organized under One Department.
Where one or more offices or agencies are organized under a single appointing officer or department head, the component units may continue to be shown as separate agencies for budgeting and accounting purposes to facilitate reporting. However, the entity shall be considered a single department for purposes of employee assignment and seniority, position transfers, and transfers of monies among funds within the department, and reappropriation of funds.

SECTION 5.2 Continuing Funds Appropriated.
In addition to the amount provided from taxes, the Controller shall make available for expenditure the amount of actual receipts from special funds whose receipts are continuously appropriated as provided in the Municipal Codes.

SECTION 5.3 Multi-Year Revenues.
In connection with money received in one fiscal year for departmental services to be performed in a subsequent year, the Controller is authorized to establish an account for depositing revenues that are applicable to the ensuing fiscal year, said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.
All money received in connection with contracts under which a portion of the moneys received is to be paid to the contractors and the remainder of the moneys received inures to the City shall be deposited in the Treasury.

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

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

SECTION 5.5 Real Estate Services.
Rents received from properties acquired or held in trust for specific purposes are hereby appropriated to the extent necessary for maintenance of said properties, including services of the General Services Agency.

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

SECTION 5.6 Collection Services.
In any contracts for the collection of unpaid bills for services rendered to clients, patients or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the various divisions and institutions of the Department of Public Health to record such recoveries. Any percentage of the amounts, not to exceed 25 percent, recovered from such unpaid bills by a contractor is hereby appropriated to pay the costs of said contract. The Controller is authorized and is hereby directed to establish appropriate accounts to record total collections and contract payments relating to such unpaid bills.

SECTION 5.7 Contract Amounts Based on Savings.
When the terms of a contract provide for payment amounts to be determined by a percentage of cost savings or previously unrecognized revenues, such amounts as are actually realized from either said cost savings or unrecognized revenues are hereby appropriated to the extent necessary to pay contract amounts due. The Controller is authorized and is hereby directed to establish appropriate accounts to record such transactions.

SECTION 6. Bond Interest and Redemption.
In the event that estimated receipts from other than utility revenues, but including amounts from ad-valorem taxes, shall exceed the actual requirements for bond interest and redemption, said excess shall be transferred to a General Bond Interest and Redemption Reserve account. The Bond Interest and Redemption Reserve is hereby appropriated to meet debt service requirements including printing of bonds, cost of bond rating services, funds due to the Internal Revenue Service, and the legal opinions approving the validity of bonds authorized to be sold not otherwise provided for herein.

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

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

SECTION 7. Allotment Controls.
Since several items of expenditures herein appropriated are based on estimated receipts, income or revenues which may not be fully realized, it shall be incumbent upon the Controller to establish a schedule of allotments, of such duration as the Controller may determine, under which the sums appropriated to the several departments shall be expended. The Controller shall revise such revenue estimates periodically. If such revised estimates indicate a shortage, the Controller shall hold in reserve an equivalent amount of the corresponding expenditure appropriations set forth herein until the collection of the amounts as originally estimated is assured, and in all cases where it is provided by the Charter that a specified or minimum tax shall be levied for any department the amount of appropriation herein provided derived from taxes shall not exceed the amount actually produced by the levy made for such department.

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

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

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

SECTION 7.1 Prior Year Encumbrances.
The Controller is hereby authorized to establish reserves for the purpose of providing funds for adjustments in connection with liquidation of encumbrances and other obligations of prior years.

SECTION 7.2 Equipment Purchases.
Funds for the purchase of items of equipment having a significant value of over $20,000 and a useful life of three years and over shall only be purchased from appropriations specifically provided for equipment or lease-purchased equipment, including equipment from capital projects. Departments may purchase additional or replacement equipment from previous equipment or lease-purchase appropriations, or from citywide equipment and other non-salary appropriations, with approval of the Mayor's Office and the Controller.

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

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

SECTION 7.3 Enterprise Deficits.
Funds appropriated herein to meet estimated enterprise deficits shall be made available to each such enterprise only to the extent that an actual deficit shall exist and not to exceed the amount herein provided. Any amount not required for the purpose of meeting an enterprise fund deficit shall be transferred back to the General Fund at the end of each fiscal year unless otherwise appropriated by ordinance.

SECTION 7.4 Public Utilities Commission Debt Service.
The San Francisco Public Utilities Commission shall, in coordination with the Controller's Office, record and report the use of debt service appropriations in their respective debt service funds consistent with the Schedule of Bond Redemption and Interest Statement included herein and as required pursuant to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules, requirements and practices. The Controller is hereby authorized to make all associated net-zero appropriation transfers to ensure compliant financial reporting.

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

SECTION 8.1 State and Federal Funds.
The Controller is authorized to increase Federal and State funds that may be claimed due to new General Fund expenditures appropriated by the Board of Supervisors. The Human Resources Director is authorized to add civil service positions required to implement the programs authorized by these funds. The Controller and the Human Resources Director shall report to the Board of Supervisors any actions taken under this authorization before the Board acts on the Annual Appropriation and Annual Salary Ordinances.

SECTION 8.2 State and Federal Funding Restorations.
If additional State or Federal funds are allocated to the City to backfill State reductions, the Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls
Upon receiving Controller estimates of revenue shortfalls that exceed the value of the General Reserve and any other allowances for revenue shortfalls in the adopted City budget, the Mayor shall inform the Board of Supervisors of actions to address this shortfall. The Board of Supervisors may adopt an ordinance to reflect the Mayor's proposal or alternative proposals in order to balance the budget.

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

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

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

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

SECTION 10. Positions in the City Service.
Department heads shall not make appointments to any office or position until the Controller shall certify that funds are available.

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

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

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

SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.
Funds for personnel services may be transferred from any legally available source on the recommendation of the department head and approval by the City Administrator, Board or Commission, for departments under their respective jurisdiction, and on authorization of the Controller with the prior approval of the Human Resources Director for:

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

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

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

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

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

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

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

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

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

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

SECTION 10.2 Professional Services Contracts.
Funds appropriated for professional service contracts may be transferred to the account for salaries on the recommendation of the department head for the specific purpose of using City personnel in lieu of private contractors with the approval of the Human Resources Director and the Mayor and the certification by the Controller that such transfer of funds would not increase the cost of government.

SECTION 10.3 Surety Bond Fund Administration.
The Controller is hereby authorized to allocate funds from capital project appropriations to the San Francisco Self-Insurance Surety Bond Fund, as governed by Administrative Code Section 10.100-317 and in accordance with amounts determined pursuant to Administrative Code Section 14B.16.

SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).
The Controller is authorized and directed to transfer from the Salary and Benefits Reserve, or any legally available funds, amounts necessary to adjust appropriations for salaries and related mandatory fringe benefits of employees whose compensation is pursuant to Charter Sections A8.403 (Registered Nurses), A8.404 (Transit Operators), A8.409 (Miscellaneous Employees), A8.405 and A8.590-1 through A8.590-5 (Police and Firefighters), revisions to State Law, and/or collective bargaining agreements adopted pursuant to the Charter or arbitration award. The Controller and Human Resources Director are further authorized and directed to adjust the rates of compensation to reflect current pay rates for any positions affected by the foregoing provisions.

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

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

SECTION 10.5 MOUs to be Reflected in Department Budgets.
Should the City adopt an MOU with a recognized employee bargaining organization during the fiscal year which has fiscal effects, the Controller is authorized and directed to reflect the budgetary impact of said MOU in departmental appropriations by transferring amounts to or from the Salary and Benefits Reserve, or, for self-supporting or restricted funds, to or from the respective unappropriated fund balance account. All amounts transferred pursuant to this section are hereby appropriated for the purpose.

SECTION 10.6 Funding Memoranda of Understanding (MOUs).
Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of Understanding with recognized employee organizations or an arbitration award has become effective, and said memoranda or award contains provisions requiring the expenditure of funds, the Controller, on the recommendation of the Human Resources Director, shall reserve sufficient funds to comply with such provisions and such funds are hereby appropriated for such purposes. The Controller is hereby authorized to make such transfers from funds hereby reserved or legally available as may be required to make funds available to departments to carry out the purposes required by the Memoranda of Understanding or arbitration award.

SECTION 10.7 Fringe Benefit Rate Adjustments.
Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The

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

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

SECTION 10.8 Police Department Uniformed Positions.
Positions in the Police Department for each of the various ranks that are filled based on the educational attainment of individual officers may be filled interchangeably at any level within the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The Controller and Human Resources Director are hereby authorized to adjust payrolls, salary ordinances and other documents, where necessary, to reflect the current status of individual employees; provided however, that nothing in this section shall authorize an increase in the total number of positions allocated to any one rank or to the Police Department.

SECTION 10.9 Holidays, Special Provisions.
Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, the Controller, with the approval of the Mayor's Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

SECTION 10.10 Litigation Reserve, Payments.
The Controller is authorized and directed to transfer from the Reserve for Litigation Account for General Fund supported departments or from any other legally available funds for other funds, amounts required to make payments required to settle litigation against the City that has been recommended by the City Attorney and approved by the Board of Supervisors in the manner provided in the Charter. Such funds are hereby appropriated for the purposes set forth herein.

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

SECTION 10.11 Changes in Health Services Eligibility.
Should the Board of Supervisors amend Administrative Code Section 16.700 to change the eligibility in the City’s Health Service System, the Controller is authorized and directed to transfer from any legally available funds or the Salary and Fringe Reserve for the amount necessary to provide health benefit coverage not already reflected in the departmental budgets.

Section 10.12 Workers' Compensation Alternative Dispute Resolution Program
Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco Police Officers Association, respectively. These Agreements require the City to allocate an amount equal to 50% of the ADR program estimated net savings, as determined by actuarial report, for the benefit of active employees. The Controller is authorized and directed to transfer from any legally available funds the amount necessary to make the required allocations. This provision will terminate if the parties agree to terminate the Agreements.

SECTION 11. Funds Received for Special Purposes, Trust Funds.
The Controller is hereby authorized and directed to continue the existing special and trust funds, revolving funds, and reserves and the receipts in and expenditures from each such fund are hereby appropriated in accordance with law and the conditions under which each such fund was established.

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

SECTION 11.1 Special and Trust Funds Appropriated; Approval of Certain Grant Agreements under Charter Section 9.118
Whenever the City and County of San Francisco shall receive for a special purpose from the United States of America, the State of California, or from any public or semi-public agency, or from any private person, firm or corporation, any moneys, or property to be converted into money, the Controller shall establish a special fund or account evidencing the said moneys so received and specifying the special purposes for which they have been received and for which they are held, which said account or fund shall be maintained by the Controller as long as any portion of said moneys or property remains.

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

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

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

SECTION 11.2 Insurance Recoveries.
Any moneys received by the City pursuant to the terms and conditions of any insurance policy are hereby appropriated and made available to the general city or specific departments for associated costs or claims.

SECTION 11.3 Bond Premiums.
Premiums received from the sale of bonds are hereby appropriated for bond interest and redemption purposes of the issue upon which it was received.

SECTION 11.4 Ballot Arguments.
Receipts in and expenditures for payment for the printing of ballot arguments, are hereby appropriated.

SECTION 11.5 Tenant Overtime.
Whenever employees of departments are required to work overtime on account of services required by renters, lessees or tenants of City-owned or occupied properties, or recipients of services from City departments, the cost of such overtime employment shall be collected by the departments from the requesters of said services and shall be deposited with the Treasurer to the credit of departmental appropriations. All moneys deposited therein are hereby appropriated for such purpose.

SECTION 11.6 Refunds.
The Controller is hereby authorized and directed to set up appropriations for refunding amounts deposited in the Treasury in excess of amounts due, and the receipts and expenditures from each are hereby appropriated in accordance with law. Whereby State statute, local ordinance or court order, interest is payable on amounts to be refunded, in the absence of appropriation therefore, such interest is herewith appropriated from the unappropriated interest fund or interest earnings of the fund involved. The Controller is authorized, and funds are hereby appropriated, to refund overpayments and any mandated interest or penalties from State, Federal and local agencies when audits or other financial analyses determine that the City has received payments in excess of amounts due.

SECTION 11.7 Arbitrage.
The Controller is hereby authorized and directed to refund excess interest earnings on bond proceeds (arbitrage) when such amounts have been determined to be due and payable under applicable Internal Revenue Service regulations. Such arbitrage refunds shall be charged in the various bond funds in which the arbitrage earnings were recorded and such funds are hereby appropriated for the purpose.

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

SECTION 11.8 Damage Recoveries and Restitution.
Moneys received as payment for damage to City-owned property and equipment are hereby appropriated to the department concerned to pay the cost of repairing such equipment or property. Moneys received as payment for liquidated damages in a City-funded project are appropriated to the department incurring costs of repairing or abating the damages. Any excess funds, and any amount received for damaged property or equipment which is not to be repaired shall be credited to a related fund.

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

SECTION 11.9 Purchasing Damage Recoveries.
That portion of funds received pursuant to the provisions of Administrative Code Section 21.33 - failure to deliver article contracted for - as may be needed to affect the required procurement are hereby appropriated for that purpose and the balance, if any, shall be credited the related fund.

SECTION 11.10 Off-Street Parking Guarantees.
Whenever the Board of Supervisors has authorized the execution of agreements with corporations for the construction of off-street parking and other facilities under which the City guarantees the payment of the corporations' debt service or other payments for operation of the facility, it shall be incumbent upon the Controller to reserve from parking meter or other designated revenues sufficient funds to provide for such guarantees. The Controller is hereby authorized to make payments as previously guaranteed to the extent necessary and the reserves approved in each Annual Appropriation Ordinance are hereby appropriated for the purpose. The Controller shall notify the Board of Supervisors annually of any payments made pursuant to this Section.

SECTION 11.11 Hotel Tax – Special Situations.
The Controller is hereby authorized and directed to make such interfund transfers or other adjustments as may be necessary to conform budget allocations to the requirements of the agreements and indentures of the 1994 Lease Revenue and/or San Francisco Redevelopment Agency Hotel Tax Revenue Bond issues.

SECTION 11.12 Local Transportation Agency Fund.
Local transportation funds are hereby appropriated pursuant to the Government Code.

SECTION 11.13 Insurance.
The Controller is hereby authorized to transfer to the Risk Manager any amounts indicated in the budget estimate and appropriated hereby for the purchase of insurance or the payment of insurance premiums.

SECTION 11.14 Grants to Departments of Disability and Aging Services, Child Support Services, Homelessness and Supportive Housing, and Children, Youth and their Families
The Department of Disability and Aging Services and the Department of Child Support Services are authorized to receive and expend available federal and state contributions and grant awards for their target populations. The Controller is hereby authorized and directed to make the appropriate entries to reflect the receipt and expenditure of said grant award funds and contributions. The Department of Homelessness and Supportive Housing is authorized to apply surpluses among subgrants within master HUD grants to shortfalls in other subgrants. The Department of Children, Youth and Their Families is authorized to receive and expend funds in instances where funds from grants appropriated herein are not fixed and exceed the estimates contained in the budget.

SECTION 11.15 FEMA, OES, Other Reimbursements.
Whenever the City recovers funds from any federal or state agency as reimbursement for the cost of damages resulting from earthquakes and other disasters for which the Mayor has declared a state of emergency, such funds are hereby appropriated for the purpose. The Controller is authorized to transfer such funds to the credit of the departmental appropriation which initially incurred the cost, or, if the fiscal year in which the expenses were charged has ended, to the credit of the fund which incurred the expenses. Revenues received from other governments as reimbursement for mutual aid provided by City departments are hereby appropriated for services provided.

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

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

SECTION 11.16 Interest on Grant Funds.
Whenever the City earns interest on funds received from the State of California or the federal government and said interest is specifically required to be expended for the purpose for which the funds have been received, said interest is hereby appropriated in accordance with the terms under which the principal is received and appropriated.

SECTION 11.17 Treasurer – Banking Agreements.
Whenever the Treasurer finds that it is in the best interest of the City to use either a compensating balance or fee for service agreement to secure banking services that benefit all participants of the pool, any funds necessary to be paid for such agreement are to be charged against interest earnings and such funds are hereby appropriated for the purpose.

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

SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).
Receipts in and expenditures from accounts set up for the acquisition and operation of City-owned buildings including, but not limited to 25 Van Ness Avenue and 1660 Mission Street, are hereby appropriated for the purposes set forth in the various bond indentures through which said properties were acquired.

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.
The Controller is hereby authorized to make adjustments to departmental budgets as part of the year-end closing process to conform amounts to the Charter provisions and generally accepted principles of financial statement presentation, and to implement new accounting standards issued by the Governmental Accounting Standards Board and other changes in generally accepted accounting principles.

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.
The Controller is authorized to establish or adjust fund type definitions for restricted, committed or assigned revenues and expenditures, in accordance with the requirements of Governmental Accounting Standards Board Statement 54. These changes will be designed to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Reclassification of funds shall be reviewed by the City's outside auditors during their audit of the City's financial statements.

SECTION 11.21 State Local Public Safety Fund.
Amounts received from the State Local Public Safety Fund (Sales Taxes) for deposit to the Public Safety Augmentation Fund shall be transferred to the General Fund for use in meeting eligible costs of public safety as provided by State law and said funds are appropriated for said purposes.

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

SECTION 11.22 Health Care Security Ordinance Agency Fund.
Irrevocable health care expenditures made to the City by employers on behalf of their employees pursuant to the provisions of Labor & Employment Code Articles 21 and 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance are maintained in the Health Care Security Ordinance Fund, an agency fund maintained by the City for the benefit of City Option account holders. Interest earnings in the fund are hereby appropriated for the administrative costs incurred to manage participant accounts.

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.
Loan repayments, proceeds of property sales in cases of defaulted loans, and interest earnings in special revenue funds designated for affordable housing are hereby appropriated for affordable housing program expenditures, including payments from loans made by the former San Francisco Redevelopment Agency and transferred to the Mayor's Office of Housing and Community Development, the designated the housing successor agency. Expenditures shall be subject to the conditions under which each such fund was established.

SECTION 11.24 Development Agreement Implementation Costs.
The Controller is hereby authorized to appropriate reimbursements of City costs incurred to implement development agreements approved by the Board of Supervisors, including but not limited to City staff time, consultant services and associated overhead costs to conduct plan review, inspection, and contract monitoring, and to draft, negotiate, and administer such agreements. This provision does not apply to development impact fees or other payments approved in a development agreement, which shall be appropriated by the Board of Supervisors.

SECTION 11.25 Housing Trust Fund.
The Controller is hereby authorized to adjust appropriations as necessary to implement the movement of Housing Trust Fund revenues and expenditures from the General Fund to a special revenue fund.

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

SECTION 11.26 Refuse Rate Order Changes.
The Controller is authorized to adjust appropriations from the Solid Waste Impound Account to reconcile with the final adopted refuse rate order established by the Refuse Rate Board, provided that such adjustments shall not result in a total increase in appropriations from the fund.

SECTION 12. Special Situations.

SECTION 12.1 Revolving Funds.

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

SECTION 12.2 Interest Allocations.

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

SECTION 12.3 Property Tax.

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

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

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

SECTION 12.4 New Project Reserves.

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

SECTION 12.5 Aid Payments.
Aid paid from funds herein provided and refunded during the fiscal year hereof shall be credited to, and made available in, the appropriation from which said aid was provided.

SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health Revenues, and Realignment Funding to Offset for Low Income Health Programs.
To more accurately reflect the total net budget of the Department of Public Health, this ordinance shows net revenues received from certain State and Federal health programs. Funds necessary to participate in such programs that require transfer payments are hereby appropriated. The Controller is authorized to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for health services for low income individuals.

SECTION 12.7 Municipal Transportation Agency.
Consistent with the provisions of Article VIIIA of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.
Should the Treasure Island property be conveyed and deed transferred from the Federal Government, the Controller is hereby authorized to make budgetary adjustments necessary to ensure that there is no General Fund impact from this conveyance, and that expenditures of special assessment revenues conform to governmental accounting standards and requirements of the special assessment as adopted by voters and approved by the Board of Supervisors.

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.
Hetch Hetchy has entered into a long-term agreement to purchase a fixed amount of power. Any excess power from this contract will be sold back to the power market.

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

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

SECTION 12.10 Closure of Special Funds, Projects, and Accounts
In accordance with Administrative Code Section 10.100-1(d), if there has been no expenditure activity for the past two fiscal years, a special fund or project can be closed and repealed. The Controller is hereby authorized and directed to reconcile and balance funds, projects and accounts, and to close completed projects. The Controller is directed to create a clearing account for the purpose of balancing surpluses and deficits in such funds, projects and accounts, and funding administrative costs incurred to perform such reconciliations.

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

SECTION 12.11 Charter-Mandated Baseline Appropriations.
The Controller is authorized to increase or reduce budgetary appropriations as required by the Charter for baseline allocations to align allocations to the amounts required by formula based on actual revenues received during the fiscal year. Departments must obtain Board of Supervisors' approval prior to any expenditure supported by increasing baseline allocations as required under the Charter and the Municipal Code.

SECTION 12.12 Parking Tax Allocation.
The Controller is authorized to increase or decrease final budgetary allocation of parking tax in-lieu transfers to reflect actual collections to the Municipal Transportation Agency. The Municipal Transportation Agency must obtain Board of Supervisors' approval prior to any expenditure supported by allocations that accrue to the Agency that are greater than those already appropriated in the Annual Appropriation Ordinance.

SECTION 12.13 Former Redevelopment Agency Funds.
Pursuant to Board of Supervisors Ordinance 215-12, the Successor Agency to the San Francisco Redevelopment Agency (also known as the Office of Community Investment and Infrastructure, or OCII) is a separate legal entity from the City and its budget is subject to separate approval by resolution of the Board of Supervisors. The Controller is authorized to transfer funds and appropriation authority between and within accounts related to former San Francisco Redevelopment Agency (SFRA) fund balances to serve the accounting requirements of the OCII, the Port, the Mayor's Office of Housing and the City Administrator's office and to comply with State requirements and applicable bond covenants.

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

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

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

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

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

SECTION 12.14 CleanPowerSF.
CleanPowerSF customer payments and all other associated revenues deposited in the CleanPowerSF special revenue fund are hereby appropriated in the amounts actually received by the City in each fiscal year. The Controller is authorized to disburse the revenues appropriated by this section as well as those appropriated yet unspent from prior fiscal years to pay power purchase obligations and other operating costs as provided in the program plans and annual budgets, as approved by the Board of Supervisors for the purposes authorized therein.

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures
Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors authorizes the Treasurer to transfer to the General Fund without publication of a notice in a newspaper the following amounts that remain unclaimed in the treasury of the City or in the official custody of an officer of the City for a period of at least one year: (1) any individual items of less than $15; and (2) any individual items of $5,000 or less if the depositor's name is unknown. The Treasurer shall notify the Controller of transfers performed using this authorization.

SECTION 14. Departments.
The term department as used in this ordinance shall mean department, bureau, office, utility, agency, board or commission, as the case may be. The term department head as used herein shall be the chief executive duly appointed and acting as provided in the Charter. When one or more departments are reorganized or consolidated, the former entities may be displayed as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

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

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

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

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

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

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

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

SECTION 15. Travel Reimbursement and Cell Phone Stipends.
The Controller shall establish rules for the payment of all amounts payable for travel for officers and employees, and for the presentation of such vouchers as the Controller shall deem proper in connection with expenditures made pursuant to said Section. No allowance shall be made for traveling expenses provided for in this ordinance unless funds have been appropriated or set aside for such expenses in accordance with the provisions of the Charter.

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

In consultation with the Human Resources Director, the Controller shall establish rules and parameters for the payment of monthly stipends to officers and employees who use their own 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 15.1 State of California Travel Program.
To ensure cost effective rates and charges and reduce administrative burdens and costs associated with expense reimbursement for City business-related travel and field expenses, the Controller's Office is authorized to implement rules and regulations required of departments that participate in the State of California's Statewide Travel Program, administered by the California Department of General Services, which provides access to State-negotiated rates with hotel, airline, and car rental providers in adherence with the State's competitive procurement solicitation and contract award rules and regulations. In compliance with rules and regulations established by the Controller, which may be updated from time to time, departments are permitted to participate in the State of California Travel Program as per the pre-established terms and conditions required by the State for local governments. The Controller's Accounting Policies and Procedures manual shall include the State of California Travel Program rules and regulations. This provision shall satisfy San Francisco Administrative Code approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel and related services procured through the State of California Travel Program.

SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.
The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for said purpose. The Controller is authorized to maintain an Audit and Adjustment Reserve to offset audit adjustments, and to balance expenditure accounts to conform to year-end balancing and year-end close requirements.

SECTION 17. Airport Service Payment.
The moneys received from the Airport's revenue fund as the Annual Service Payment provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City to the Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

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

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

SECTION 18. Pooled Cash, Investments.
The Treasurer and Controller are hereby authorized to transfer available fund balances within pooled cash accounts to meet the cash management of the City, provided that special and non-subsidized enterprise funds shall be credited interest earnings on any funds temporarily borrowed therefrom at the rate of interest earned on the City Pooled Cash Fund. No such cash transfers shall be allowed where the investment of said funds in investments such as the pooled funds of the City is restricted by law.

SECTION 19. Matching Funds for Federal or State Programs.
Funds contributed to meet operating deficits and/or to provide matching funds for federal or State aid (e.g. Medicaid under SB 855 or similar legislation for Zuckerberg San Francisco General Hospital) are specifically deemed to be made exclusively from local property and business tax sources.

SECTION 20. Advance Funding of Bond Projects – City Departments.
Whenever the City has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue, or lease revenue bond issues or other legal obligations of the City, the Controller shall recover from bond proceeds or other available sources, when they become available, the amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 21. Advance Funding of Projects – Transportation Authority.
Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.
The Controller is hereby authorized and directed to adjust interdepartmental appropriations, make transfers to correct objects of expenditures classifications and to correct clerical or computational errors as may be ascertained by the Controller to exist in this ordinance. The Controller shall file with the Clerk of the Board a list of such adjustments, transfers and corrections made pursuant to this Section.

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

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.
In order to further the implementation and adoption of the Financial and Procurement System's modules, the Controller shall have the authority to reclassify departments' appropriations to conform to the accounting and project costing structures established in the new system, as well as reclassify contract authority utilized (expended) balances and unutilized (available) balances to reflect actual spending.

SECTION 23. Transfer of State Revenues.
The Controller is authorized to transfer revenues among City departments to comply with provisions in the State budget.

SECTION 24. Use of Permit Revenues from the Department of Building Inspection.
Permit revenue funds from the Department of Building Inspection that are transferred to other departments as shown in this budget shall be used only to fund the planning, regulatory, enforcement and building design activities that have a demonstrated nexus with the projects that produce the fee revenues.

SECTION 25. Board of Supervisors Official Advertising Charges.
The Board of Supervisors is authorized to collect funds from enterprise departments to place official advertising. The funds collected are automatically appropriated in the budget of the Board of Supervisors as they are received.

SECTION 26. Work Order Appropriations.

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

SECTION 26.1 Property Tax System
In order to minimize new appropriations to the property tax system replacement project, the Controller is authorized and directed to apply operational savings from the offices of the Tax Collector, Assessor, and Controller to the project. No later than June 1, 2018 the Controller shall report to the Budget and Legislative Analyst's Office and Budget and Finance Committee on the specific amount of operational savings, including details on the source of such savings, in the budgets of Tax Collector, Assessor, and Controller that are re-allocated to the Property Tax System Replacement Project

SECTION 27. Revenue Reserves and Deferrals.
The Controller is authorized to establish fee reserve allocations for a given program to the extent that the cost of service exceeds the revenue received in a given fiscal year, including establishment of deferred revenue or reserve accounts. In order to maintain balance between budgeted revenues and expenditures, revenues realized in the fiscal year preceding the year in which they are appropriated shall be considered reserved for the purposes for which they are appropriated.

SECTION 28. Close-Out of Reserved Appropriations.
On an annual basis, the Controller shall report the status of all reserves, their remaining balances, and departments' explanations of why funding has not been requested for release. Continuation of reserves will be subject to consideration and action by the Budget and Finance Committee or Budget and Appropriations Committee. The Controller shall close out reserved appropriations that are no longer required by the department for the purposes for which they were appropriated.

SECTION 28.1. Reserves Placed on Expenditures by Controller.
Consistent with Charter Section 3.105(d), the Controller is authorized to reserve expenditures in the City's budget equal to uncertain revenues, as deemed appropriate by the Controller. The Controller is authorized to remove, transfer, and update reserves to expenditures in the budget as revenue estimates are updated and received in order to maintain City operations.

SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.
Unless otherwise exempted in another section of the Administrative Code or Annual Appropriation Ordinance, and in accordance with Administrative Code Section 3.18, departments may transfer funds from one Board-approved capital project to another Board-approved capital project. The Controller shall approve transfers only if they do not

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

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

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

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

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

SECTION 30. Business Improvement Districts.
Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

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

SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and Enhanced Infrastructure Financing Districts.
Within the City, the Board of Supervisors has formed certain voluntary tax increment financing districts under State legislation:

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

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

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

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

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

*Estimated tax increment per approved Infrastructure Financing Plans.

**Increment allocated beginning FY 2026-27.

SECTION 32. Community Facilities and Special Tax Districts.

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

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

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

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

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

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

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
(2) Based on building permits issued as of April 5, 2024.
(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
(4) Special tax estimates based on Attachment 2 of the RMA.
(5) Based on VDDA Execution Dates and COOs as of April 5, 2024. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.
(6) Based on VDDA Execution Dates and COOs as of April 5, 2024. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.
(7) Based on Parcel Lease Execution Dates as of April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24.

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.
One hundred fifty-four million, eight hundred sixty thousand and nine hundred forty-three dollars ($154,860,943) of projected but unbudgeted, unassigned fund balance from fiscal year 2023-24 is designated for balancing future budget shortfalls in FY 2025-26 and after. This amount shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 32.2. Federal and State Emergency Revenue Revisions.
The Controller is authorized to revise approved revenue budgets for federal and state emergency-related revenues to manage timing differences and cash flow needs driven by changing granting agencies' guidance and approvals, provided that such adjustments shall not change cumulative total revenue budgets in a given fund for the period from fiscal years 2020-21 through 2025-26. Such revisions shall not change approved expenditure authority. The Controller shall report any such revisions to the Mayor and Board within 30 days of their enactment.

SECTION 32.3. Fiscal Cliff Reserve.
Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. In addition to that purpose, the Fiscal Cliff Reserve is hereby amended to include that it also serves the purpose of managing business tax revenue shortfalls. This assignment shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-19 Emergency.
The Controller is authorized to adjust federal and state sources appropriations to reflect eligible costs by authorized spending category, to ensure cost reimbursement recovery revenues are maximized, and to align eligible costs to the appropriate federal or state fund, provided there is no net increase or decrease to COVID-19 emergency response revenues or expenditures. Adjustments may be made across fiscal years.

SECTION 34. Transbay Joint Powers Authority Financing.
Sources received for purposes of payment of debt service for the approved and issued Transbay Community Facilities District special tax bonds and the approved and drawn City bridge loan to the Transbay Joint Powers Authority are hereby appropriated.

SECTION 35. Police Department Overtime Reporting.
The Police Department shall provide a quarterly report of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

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

STATEMENT OF BOND REDEMPTION

AND INTEREST

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

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

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

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

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

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

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

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

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

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

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

(4) A portion or all debt service payment is payable from non-general fund revenue.
(5) Additional Rental includes bond-related expenses such as trustee and arbitrage rebate computation fees shown by issue. Property insurance for outstanding COPs is shown as a total at the bottom of the table.
(6) Does not include budgeted optional paydowns for commercial paper on Police Vehicle Acquisition.

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

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental [10]	Total	Principal	Interest	Additional Rental [10]	Total
HETCH HETCHY WATER & POWER ENTERPRISE								
2011 Qualified Energy Conservation Bonds	$ 568,690	$ 89,053	$ -	$ 657,743	$ 575,523	$ 62,016	$ -	$ 637,539
2015 New Clean Renewable Energy Bonds	149,916	60,311	-	210,227	152,001	53,361	-	205,362
2015 Power Revenue Bonds Series A (Green)	-	1,592,950	-	1,592,950	-	1,592,950	-	1,592,950
2015 Power Revenue Bonds Series B	910,000	62,000	-	972,000	945,000	24,900	-	969,900
2021 Power Revenue Bonds Series A	1,385,000	3,050,425	-	4,435,425	1,455,000	2,979,425	-	4,434,425
2021 Power Revenue Bonds Series B	585,000	2,030,375	-	2,615,375	620,000	2,000,250	-	2,620,250
2023 Power Revenue Bonds Series A	-	-	-	-	-	3,097,625	-	3,097,625
SRF Loan:								
Mt. Tunnel Improvements Project	-	-	-	-	-	-	-	-
COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%)	463,176	769,450	923	1,233,549	482,617	739,364	923	1,222,904
Trustee and Arbitrage Computation Fee (Power Bonds)	-	14,895	-	14,895	-	18,895	-	18,895
TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET	$ 4,061,782	$ 7,669,459	$ 923	$ 11,732,164	$ 4,230,141	$ 10,568,786	$ 923	$ 14,799,850
Federal Offsets								
2011 Qualified Energy Conservation Bonds Federal Offset	-	(58,784)	-	(58,784)	-	(40,937)	-	(40,937)
2015 New Clean Renewable Energy Bonds Federal Offset	-	(39,811)	-	(39,811)	-	(35,224)	-	(35,224)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(253,957)	-	(253,957)	-	(244,027)	-	(244,027)
TOTAL HETCH HETCHY WATER & POWER	$ 4,061,782	$ 7,316,907	$ 923	$ 11,379,612	$ 4,230,141	10,248,599	$ 923	$ 14,479,663
LAGUNA HONDA HOSPITAL [7]								
COP Refunding Series 2019-R1	$ 7,025,000	$ 2,217,250	$ 8,250	$ 9,250,500	$ 7,380,000	$ 1,866,000	$ 8,250	$ 9,254,250
SB 1128 Reimbursement Offset	(7,025,000)	(623,759)	-	(7,648,759)	(7,380,000)	(271,862)	-	(7,651,862)
TOTAL LAGUNA HONDA HOSPITAL	$ -	$ 1,593,491	$ 8,250	$ 1,601,741	$ -	$ 1,594,138	$ 8,250	$ 1,602,388
SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY								
SFMTA 2017 Series Revenue Bonds	$ 4,070,000	$ 5,914,204	$ -	$ 9,984,204	$ 4,275,000	$ 5,707,288	$ -	$ 9,982,288
SFMTA 2021 Series A Refunding Revenue Bonds	10,110,000	2,970,947	-	13,080,947	10,170,000	2,898,934	-	13,068,934
SFMTA 2021 Series B Revenue Bonds	-	179,200	-	179,200	-	179,200	-	179,200
SFMTA 2021 Series C Revenue Bonds	-	4,596,100	-	4,596,100	-	4,596,100	-	4,596,100
TOTAL SF MUNICIPAL TRANSPORTATION AGENCY	$ 14,180,000	$ 13,660,451	$ -	$ 27,840,451	$ 14,445,000	$ 13,381,522	$ -	$ 27,826,522
PORT OF SAN FRANCISCO								
Hyde Street Harbor Loan	$ 185,977	$ 45,783	$ -	$ 231,760	$ 194,346	$ 37,414	$ -	$ 231,760
Refunding Revenue Bonds, Series 2020A/B	1,275,000	670,361	-	1,945,361	1,295,000	646,213	-	1,941,213
Revenue Bonds, Series 2014A/B	565,000	762,631	-	1,327,631	595,000	734,381	-	1,329,381
COP Port Facilities Project Series 2013 B & C	780,000	1,216,338	10,500	2,006,838	815,000	1,177,338	10,500	2,002,838
SBH - CalBoating Loan - $400K	13,816	10,665	-	24,481	14,438	10,043	-	24,481
SBH - CalBoating Loan - $3.1M	125,104	87,057	-	212,161	130,734	81,427	-	212,161
SBH - CalBoating Loan - $4.5M	184,437	114,876	-	299,313	192,736	106,577	-	299,313
Other Fiscal Charges	-	100,000	-	100,000	-	100,000	-	100,000
TOTAL PORT OF SAN FRANCISCO	$ 3,129,334	$ 3,007,711	$ 10,500	$ 6,147,545	$ 3,237,254	$ 2,893,393	$ 10,500	$ 6,141,147

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

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental (10)	Total	Principal	Interest	Additional Rental (10)	Total
SAN FRANCISCO GENERAL HOSPITAL								
Capital Lease - Emergency Back-up Generators	$ 2,183,409	$ 154,422	$ 9,500	$ 2,347,331	$ 1,137,354	$ 31,562	$ 9,500	$ 1,178,416
TOTAL SAN FRANCISCO GENERAL HOSPITAL	$ 2,183,409	$ 154,422	$ 9,500	$ 2,347,331	$ 1,137,354	$ 31,562	$ 9,500	$ 1,178,416
SAN FRANCISCO INTERNATIONAL AIRPORT								
2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D	$ 6,487,500	$ 1,708,325	$ -	$ 8,195,825	$ 9,038,333	$ 1,510,263	$ -	$ 10,548,596
2014 Airport 2nd Series Revenue Bonds Series 2014	-	23,680,000	-	23,680,000	-	23,680,000	-	23,680,000
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A	28,341,667	5,458,292	-	33,799,959	50,499,167	4,157,875	-	54,657,042
2016 Airport 2nd Series Revenue Bonds Series 2016B/C	-	37,006,250	-	37,006,250	-	37,006,250	-	37,006,250
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016D	31,439,167	3,397,875	-	34,837,042	12,375,000	1,825,917	-	14,200,917
2017 Airport 2nd Series Revenue Bonds Series 2017A	-	17,129,300	-	17,129,300	-	17,129,300	-	17,129,300
2017 Airport 2nd Series Revenue Bonds Series 2017B	-	11,599,250	-	11,599,250	-	11,599,250	-	11,599,250
2017 Airport 2nd Series Revenue Refunding Bonds Series 2017D	24,592,500	2,105,542	-	26,698,042	12,385,000	875,917	-	13,260,917
2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C	-	9,709,329	-	9,709,329	118,333	9,727,168	-	9,845,501
2018 Airport 2nd Series Revenue Bonds Series 2018D	-	36,640,000	-	36,640,000	-	36,640,000	-	36,640,000
2018 Airport 2nd Series Revenue Bonds Series 2018E	-	5,813,750	-	5,813,750	-	5,813,750	-	5,813,750
2018 Airport 2nd Series Revenue Bonds Series 2018F	-	266,950	-	266,950	1,170,833	266,950	-	1,437,783
2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G	-	1,783,000	-	1,783,000	5,943,333	1,783,000	-	7,726,333
2019 Airport 2nd Series Revenue Bonds Series 2019A	-	57,560,750	-	57,560,750	-	57,560,750	-	57,560,750
2019 Airport 2nd Series Revenue Bonds Series 2019B	-	4,564,000	-	4,564,000	-	4,564,000	-	4,564,000
2019 Airport 2nd Series Revenue Bonds Series 2019C	-	281,471	-	281,471	-	281,471	-	281,471
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D	18,210,000	18,514,250	-	36,724,250	19,117,500	17,603,750	-	36,721,250
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	37,673,750	-	37,673,750	-	37,673,750	-	37,673,750
2019 Airport 2nd Series Revenue Bonds Series 2019F	-	5,346,250	-	5,346,250	-	5,346,250	-	5,346,250
2019 Airport 2nd Series Revenue Bonds Series 2019G	1,535,833	213,687	-	1,749,520	1,570,833	181,808	-	1,752,641
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H	31,807,500	7,117,583	-	38,925,083	18,644,167	5,527,208	-	24,171,375
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020A	-	5,224,350	-	5,224,350	-	5,224,350	-	5,224,350
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020B	-	2,063,000	-	2,063,000	-	2,063,000	-	2,063,000
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020C	-	3,850,724	-	3,850,724	-	3,850,724	-	3,850,724
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021A	-	9,761,250	-	9,761,250	-	9,761,250	-	9,761,250
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021B	-	6,453,500	-	6,453,500	-	6,453,500	-	6,453,500
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021C	-	7,452,995	-	7,452,995	-	7,452,995	-	7,452,995
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022A	13,029,167	14,191,963	-	27,221,130	36,845,000	13,690,083	-	50,535,083
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B	4,192,500	11,226,900	-	15,419,400	24,615,833	11,017,275	-	35,633,108
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C	-	5,610,052	-	5,610,052	-	5,648,825	-	5,648,825
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A	10,511,667	7,473,833	-	17,985,500	11,962,500	6,948,250	-	18,910,750
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023B	-	3,975,500	-	3,975,500	-	3,975,500	-	3,975,500
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023C	-	30,349,618	-	30,349,618	-	33,839,718	-	33,839,718
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023D	-	1,074,823	-	1,074,823	-	2,180,703	-	2,180,703
Proposed Series 2024A	-	33,125,811	-	33,125,811	-	50,892,489	-	50,892,489
Proposed Series 2025A	-	7,852,631	-	7,852,631	-	35,662,534	-	35,662,534
Proposed Series 2026A	-	-	-	-	-	11,769,333	-	11,769,333
Commercial Paper Interest	-	18,090,000	-	18,090,000	-	18,090,000	-	18,090,000
Letter of Credit Fees								
LOC Fees for VRDBs	-	997,456	-	997,456	-	997,456	-	997,456
LOC Fees for Commercial Paper	-	4,469,389	-	4,469,389	-	4,469,389	-	4,469,389
Remarketing Fees	-	275,771	-	275,771	-	276,340	-	276,340
TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT	$ 170,147,501	$ 461,089,170	$ -	$ 631,236,671	$ 204,285,832	$ 515,018,341	$ -	$ 719,304,173

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

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

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

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental (10)	Total	Principal	Interest	Additional Rental (10)	Total
2016 Water Revenue Bonds, Series B	13,720,000	1,569,150	-	15,289,150	7,715,000	1,209,050	-	8,924,050
2016 Water Revenue Bonds, Series C	6,275,000	8,297,667	-	14,572,667	6,455,000	8,117,789	-	14,572,789
2017 Water Revenue Bonds, Series A	2,570,000	1,047,250	-	3,617,250	2,705,000	915,375	-	3,620,375
2017 Water Revenue Bonds, Series B	3,135,000	1,277,125	-	4,412,125	3,295,000	1,116,375	-	4,411,375
2017 Water Revenue Bonds, Series C	1,500,000	611,000	-	2,111,000	1,575,000	534,125	-	2,109,125
2017 Water Revenue Bonds, Series D	10,230,000	12,504,300	-	22,734,300	20,515,000	11,735,675	-	32,250,675
2017 Water Revenue Bonds, Series E	835,000	2,296,375	-	3,131,375	7,425,000	2,089,875	-	9,514,875
2017 Water Revenue Bonds, Series F	770,000	344,250	-	1,114,250	875,000	303,125	-	1,178,125
2017 Water Revenue Bonds, Series G	5,225,000	75,919	-	5,300,919	-	-	-	-
2019 Water Revenue Bonds, Series A	2,700,000	12,943,214	-	15,643,214	2,760,000	12,883,905	-	15,643,905
2019 Water Revenue Bonds, Series B	75,000	553,332	-	628,332	75,000	550,967	-	625,967
2019 Water Revenue Bonds, Series C	80,000	602,746	-	682,746	80,000	600,223	-	680,223
2020 Water Revenue Bonds, Series A	-	7,294,750	-	7,294,750	-	7,294,750	-	7,294,750
2020 Water Revenue Bonds, Series B	-	3,066,500	-	3,066,500	-	3,066,500	-	3,066,500
2020 Water Revenue Bonds, Series C	-	3,413,400	-	3,413,400	-	3,413,400	-	3,413,400
2020 Water Revenue Bonds, Series D	-	1,476,000	-	1,476,000	-	1,476,000	-	1,476,000
2020 Water Revenue Bonds, Series E	915,000	5,224,480	-	6,139,480	940,000	5,198,279	-	6,138,279
2020 Water Revenue Bonds, Series F	1,440,000	3,585,240	-	5,025,240	1,450,000	3,573,923	-	5,023,923
2020 Water Revenue Bonds, Series G	6,360,000	1,104,935	-	7,464,935	7,635,000	1,049,762	-	8,684,762
2020 Water Revenue Bonds, Series H	690,000	1,715,384	-	2,405,384	695,000	1,709,960	-	2,404,960
2023 Water Revenue Bonds, Series A	-	-	-	-	-	17,921,188	-	17,921,188
2023 Water Revenue Bonds, Series B	-	-	-	-	-	3,309,438	-	3,309,438
2023 Water Revenue Bonds, Series C	-	23,293,850	-	23,293,850	-	23,293,850	-	23,293,850
2023 Water Revenue Bonds, Series D	-	1,399,000	-	1,399,000	-	1,399,000	-	1,399,000
SRF Loan:								
Westside Recycled Water Project	-	-	-	-	5,069,097	1,763,280	-	6,832,377
Mt. Tunnel Improvements Project	-	2,246,093	-	2,246,093	-	2,536,624	-	2,536,624
COP 525 Golden Gate Office Space, Series 2009 D BAB (COPs 71.40%)	3,402,220	5,651,923	6,783	9,060,927	3,545,021	5,430,932	6,783	8,982,736
Trustee and Arbitrage Computation Fee (Water Revenue Bonds)	-	92,400	-	92,400	-	92,400	-	92,400
TOTAL WATER ENTERPRISE BEFORE OFFSET	$ 141,542,220	$ 201,139,231	$ 6,783	$ 342,688,234	$ 158,154,118	$ 217,770,237	$ 6,783	$ 375,931,138
Federal Offsets								
2010 Water Revenue Bonds, Series B BABs Federal Offset	-	(6,228,543)	-	(6,228,543)	-	(5,974,858)	-	(5,974,858)
2010 Water Revenue Bonds, Series E BABs Federal Offset	-	(6,078,795)	-	(6,078,795)	-	(5,838,855)	-	(5,838,855)
2010 Water Revenue Bonds, Series G BABs Federal Offset	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(1,865,417)	-	(1,865,417)	-	(1,792,479)	-	(1,792,479)
TOTAL WATER ENTERPRISE	$ 141,542,220	$ 178,904,290	$ 6,783	$ 320,453,293	$ 158,154,118	$ 196,101,859	$ 6,783	$ 354,262,760
Property Insurance on Existing COP Debt (Enterprise) (10)	$ -	$ -	$ 2,345,239	$ 2,345,239	$ -	$ -	$ 2,710,097	$ 2,710,097
TOTAL PUBLIC SERVICE ENTERPRISES	$ 385,484,468	$ 770,731,117	$ 2,382,989	$ 1,158,598,574	$ 439,505,413	$ 861,280,274	$ 2,747,847	$ 1,303,533,534
TOTAL GENERAL FUND & PUBLIC SERVICE ENTERPRISES	$ 441,243,604	$ 836,915,657	$ 8,114,476	$ 1,286,273,737	$ 503,954,275	$ 937,719,692	$ 9,434,187	$ 1,451,108,154

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

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

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

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

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

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

LONDON N. BREED

PROPOSED BUDGET

FISCAL YEARS 2024-2025 & 2025-2026

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EXECUTIVE SUMMARY

CIVIC CENTER

MAYOR'S LETTER

June 1, 2024

Dear San Francisco Residents,

I am honored to present the City and County of San Francisco's budget for the fiscal years 2024-25 and 2025-26. This balanced budget of $15.9 billion and $15.5 billion each respective fiscal year comes at a challenging moment for our city. Closing the $789.3 million two-year shortfall required difficult choices and a prioritization of services. Ultimately, this budget reflects our values: investing in our employees, sustaining core services, and building towards long-term economic vitality.

I am proud to make a bold investment in our workforce. Our over 30,000 dedicated employees are the backbone of the City, ensuring vital services reach our diverse communities. They are committed to putting in the necessary hard work to serve, and be accountable to, the residents of San Francisco. By investing in competitive compensation and robust pipelines for talent, we can continue attracting and retaining top professionals across all departments and job classifications.

I also know that public safety is a top priority for our residents, workers, and visitors alike. This budget makes investments in public safety across this City, through staffing and capacity for the Police Department and Sheriff's Office to bolster patrolling and emergency response. It also maintains the budgets for other public safety agencies and builds on the success of Public Safety Ambassador programs.

We know that San Francisco is a wonderful place to start and grow a family, and we also know it can be expensive to keep that family in our city. Access to quality, affordable childcare is one of the biggest challenges for working families. That is why I have proposed dramatic increases in subsidies for early childcare in this budget. We are expanding eligibility to middle-income households for the first time, giving relief to young families who want to stay in the city. This budget also funds a pilot for flexible-hours care, which will allow our frontline workers like nurses, police officers, or transit operators to access trusted, reliable childcare while they work. By investing in our youngest residents from the start, we can put all children on the path to lifelong learning and opportunity.

Helping people move off the streets and into shelter and long-term, stable housing continues to be one of my top priorities. Over the last 6 years of my administration, San Francisco has helped over 15,000 individuals exit homelessness, and shelter capacity has increased by 60 percent. We will continue to build on that success. Using Our City, Our Home dollars, this budget proposes major investments in transitional housing and rental subsidies for both transitional aged youth (TAY) and families experiencing homelessness,

helping nearly 500 additional families and young adults find housing.

We continue to invest in addressing the crisis on our streets. This year, we have worked to improve coordination across our street response teams and sharpen our response for individuals in crisis. This budget builds on the successful pilot of the HEART outreach program; it continues investments in proven response teams for individuals with behavioral health challenges. This year, we will also pilot a range of community-based solutions to combat substance use disorder, including opening new treatment centers, enabling telehealth technology, and increasing access to 24-hour care and coordination.

San Francisco has always worked with community organizations to make sure that our dollars reach our city's most vulnerable populations. While this year's budget continues to support key community priorities, it also requires difficult choices and reductions that reflect our current fiscal climate. We have had to streamline certain services that the city has provided in the past, and in some cases, reduce non-essential programming.

However, ensuring robust direct services for our residents remains a top priority and community organizations continue to be our essential partners in that work. This budget safeguards direct services to our most vulnerable San Franciscans by maintaining our investments in programs such as food security, behavioral health and medical care, legal aid, and tenant protection programs. No San Franciscan should be left behind as we rebuild.

Finally, driving our city's economic revitalization towards a more prosperous future is paramount in this budget. As we continue to recover from the impacts of remote work and the pandemic, we need to make strategic investments to reignite San Francisco as a world-class destination for business, tourism, arts, and culture. This includes funding to strengthen our downtown, from public space activation to leasing agents and other tenant attraction. It includes an expansion of our Vacant to Vibrant program and funding to support over 100 new small businesses. By building back our downtown and strengthening our commercial corridors, San Francisco will unlock the growth it needs.

This budget plants the seeds for an equitable, prosperous future for San Francisco. While we had to make tough choices and difficult cuts, we remain focused on our highest priorities - supporting our workforce, stabilizing our public safety systems, investing in our children's future, transitioning families into stable housing, and reigniting our economic engine. I look forward to working with our departments, the Board of Supervisors, and all San Franciscans to realize the vision set forth in the pages ahead.

London Breed

London N. Breed

Mayor

EXECUTIVE SUMMARY

SAN FRANCISCO'S BUDGET

The budget for the City and County of San Francisco (the City) for Fiscal Years (FY) 2024-25 and FY 2025-26 is $15.9 billion and $15.5 billion, respectively. Just over half (57 percent) of the budget consists of self-supporting activities, primarily at the City's Enterprise departments, which focus on City-related business operations, and include the Port, Municipal Transportation Agency, Airport, and Public Utilities Commission. General Fund monies comprise the remaining 43 percent, which support public services such as public health, housing, support for those experiencing homelessness, safety and fire services, parks management, and others.

The City receives funds into its General Fund from a combination of local tax revenues, such as property, transfer, sales, hotel, and business taxes, as well as state and federal resources, and fees for service.

Each year, the City makes decisions on how to allocate the City's budget based on the resources that are available and the priorities and needs of the City and its residents. The table below summarizes total spending in each of the next two years in the City's Major Service Areas.

The City and County of San Francisco is also a major employer. The proposed budget for FY 2024-25 includes salaries and benefits for 33,285 employees. This represents a slight reduction (0.3 percent) in the labor force compared to the FY 2023-24 budget.

Total Department Uses by Major Service Area	FY 2024-25 ($ millions)	FY 2025-26 ($ millions)
Community Health	$15,509,409,450	$3,227,320,484
Culture and Recreation	$549,436,660	$552,456,103
General Administration and Finance	$1,445,599,813	$1,457,250,671
General City Responsibilities	$1,587,934,968	$1,438,842,827
Human Welfare and Neighborhood Development	$3,085,153,051	$2,970,510,462
Public Protection	$2,118,139,729	$2,159,077,746
Public Works, Transportation and Commerce	$6,392,988,824	$6,288,838,819
Less Transfer Adjustments	$(2,533,027,328)	$(2,584,887,662)
Total Budget	**$15,883,345,834**	**$15,509,409,450**

BUDGET PROCESS

The City's budget process begins in September with preliminary revenue projections for the upcoming budget years. In December, the Mayor's Office and the Controller's Office issue budget instructions to departments, which contain detailed guidance on the preparation of departments' budget requests. Departments then prepare their budget requests and submit them to the Controller by mid-February. The Controller consolidates, verifies, and refines the departments' Proposed budgets, and turns the proposals over to the Mayor's Office of Public Policy and Finance. From March through May, the Mayor's Office analyzes each budget proposal, examining

policy and service implications, in order to meet citywide needs and reflect the Mayor's goals and priorities for the upcoming year. Concurrently, the Mayor and her staff conduct budget outreach with community members to obtain feedback on budget priorities.

The Mayor presents a balanced two-year budget proposal for departments by the first business day in June of each year. The Board of Supervisors' Budget and Appropriations Committee holds public hearings on the budget in June, makes recommendations for approval, and makes changes to the budget before it goes to the full Board. The entire budget is heard and must be voted on and approved by the full Board of Supervisors by August 1st. Finally, the budget returns to the Mayor for signature and final adoption.

In November of 2009, voters passed Proposition A, which amended the City Charter to require the City to transition to a two-year budget cycle for all departments beginning in FY 2012-13. Three departments–the Public Utilities Commission, the Airport, and the Port–are proposing fixed two-year budgets for FY 2024-25 and FY 2025-26. All other departments retain a rolling two-year budget, meaning the FY 2025-26 budget will be revisited next year.

FIVE-YEAR FINANCIAL PLAN AND BUDGET INSTRUCTIONS FOR FISCAL YEARS 2024-25 AND 2025-26

In December 2023, the Mayor's Office, along with the Controller's Office and the Board of Supervisors' Budget and Legislative Analyst, released an update to the Five-Year Financial Plan for FY 2024-25 through FY 2027-28, also referred to as the Joint Report. The report projected a General Fund deficit of $244.7 million in FY 2024-25 and $554.5 million in FY 2025-26, for a cumulative deficit of $799.2 million. The report also projected that the deficit would grow to $1.3 billion by the end of the forecast period.

The forecast was driven by many of the same factors reported in the prior year's projection, including the persistence of remote work, with major impacts to commercial and residential real estate, as well as taxable gross receipts; escalating health insurance costs; inflationary increases on non-personnel operating costs; and projected capital and technology project spending.

In recognition of the projected deficit, the Mayor required departments to propose General Fund budget reductions totaling 10 percent in each year of the budget with additional contingency proposals of 5 percent in each year.

In March 2024, the three offices released an update to Joint Report, known as the March Update. This report showed in the two upcoming fiscal years, the period for which the City is required to adopt a balanced two-year budget, a

Joint Report General Fund Shortfall: December 2023 ($ Millions)	FY 2024-25	FY 2025-26	FY2026-27	FY 2027-28
Sources Increase/(Decrease)	(9.6)	181.0	**153.9**	172.8
Uses (Increase)/Decrease	(235.1)	(735.5)	**(1,099.1)**	(1,522.5)
Projected Cumulative Surplus/(Shortfall)	**(244.7)**	**(554.5)**	**(945.1)**	**(1,349.7)**
Two-Year Deficit	**(799.2)**			

Joint Report General Fund Shortfall: March 2024 ($ Millions)	FY 2024-25	FY2025-26	FY 2026-27	FY 2027-28
Sources Increase/(Decrease)	3.8	191.4	**206.6**	203.0
Uses (Increase)/Decrease	(239.8)	(744.7)	**(1,133.6)**	(1,564.6)
Projected Cumulative Surplus/(Shortfall)	**(235.9)**	**(553.3)**	**(927.0)**	**(1,361.6)**
Two-Year Deficit	**(789.3)**			

$789.3 million shortfall, a modest improvement from the projected deficit in the January report due to some revenue improvements. Nonetheless, underlying trends of slow revenue growth were unchanged. Shortly thereafter, the City concluded labor negotiations for employees with expiring contract agreements, resulting in salary and benefit costs that were greater than those projected in the deficit.

Balancing the Budget

In their proposed budgets to the Mayor, departments responded to target reduction instructions, finding ways to reduce expenses, increase uses from alternative revenue sources, and eliminate outstanding balances in non-critical or completed projects. The Mayor's Office made subsequent budget changes and reductions to balance and fund new wage increases negotiated with the City's unions and other priorities.

The projected two-year deficit was closed through a series of changes that both made reductions in spending and leveraged new revenue sources to offset General Fund funding, including:

- Reducing expenses in Citywide operational spending including real estate, IT spending, and debt;
- Proposing fee increases across departments that charge for services to ensure they are keeping pace with the costs of those services;
- Shifting existing program funding within departments to special funds with dedicated revenue sources including the Children's Fund, Hotel Tax for the Arts Fund, the Babies and Families First Fund, as well as using fund balances built up in a multitude of other department-specific funds to keep programs whole;
- Continuing to hold non-critical positions vacant across departments and limiting the addition of new General Fund-funded positions;
- Reducing contract spending citywide, including in grant-making portfolios across multiple departments;
- Funding new capital and IT projects at reduced levels from recommended amounts in deficit projections;
- Leveraging significant one-time revenue sources, largely in the Department of Public Health;
- Other modest General Fund revenue improvements since the December report and March Update;
- Drawing on the use of a one-time reserve to help fund one-time expenses, such as capital investments.

Even with these reductions, funding swaps, and the use of reserves, the City's projected structural deficit remains significant. Future budgets will need to continue making reductions or identify new revenue sources to address these deficits. In balancing this budget, the Mayor recognizes and invests in the City's workforce and funds critical public safety and social services initiatives. Some of the key initiatives the budget expands and sustains are further described on the following page.

Balancing Snapshot	FY 2024-25	FY 2025-26
Projected Surplus/(Shortfall) - in millions	**(235.9)**	**(553.3)**
New Revenues & Sources		
Use of Fund Balance	71.0	64.7
Reserves & Deposits to Reserves	(5.5)	51.7
Revenue Improvements & Baseline Funding	147.7	88.9
Use of Special Funds	**30.6**	**38.2**
Expenditure Reductions & Savings/(Costs)		
Citywide Operating Savings	62.0	71.0
Departmental Budget Reductions & Savings	2.4	164.6
Reductions in Capital, IT Projects & Equipment	(23.3)	117.8
New Labor Costs	(48.9)	(43.6)
Adjusted Surplus/(Shortfall)	**(0.0)**	**(0.0)**

HIGHLIGHTS FROM THE FISCAL YEARS 2024-25 AND 2025-26 BUDGET

The Mayor's proposed FY 2024-25 and FY 2025-26 budget makes investments in the following priority areas discussed further below and throughout this book:

- The City's workforce;
- Public safety;
- Economic vitality
- Children and families;
- Homelessness;
- Public health;
- Core government operations & accountability.

Investing in our Workforce

The greatest investment in the Mayor's proposed budget for FY 2024-25 and FY 2025-26 is in the City's workforce of over 30,000 employees. The budget funds newly negotiated Memorandums of Understanding (MOUs) with the City's over 30 miscellaneous unions. All new agreements provide a wage increase of at least 13 percent over three years, with a total of nearly $100 million in new funding above CPI budgeted for wages in FY 2024-25 and FY 2025-26. Along with the general wage increase, the proposed budget funds additional specific contract provisions across different unions, including the guarantee that every city worker will earn a minimum of $25 per hour. These increased investments accompany an overall decrease in the City's vacancy rate, down to 8.4 percent in May 2024 from 11.6 percent in July 2023.

Public Safety

The Mayor's proposed budget prioritizes staffing up the City's public safety agencies,

invests in technologies and tools to modernize our public safety systems, and continues to build on alternatives to traditional policing to support public safety operations citywide. Staffing investments at the Police, Fire, Sheriff, and Emergency Management Departments will allow for continued improvements in recruitment and retention to ultimately reduce reliance on overtime. In addition to funding new sworn staff to bolster traditional public safety throughout the City, the proposed budget also continues and expands civilianization efforts and alternatives to law enforcement where appropriate.

With voter approval of Proposition E in March 2024, the Police Department will be able to leverage funding in the proposed budget to expand its technological reach and optimize the allocation of human resources. With continued support for existing programs such as Police Service Aides, citywide Public Safety Ambassadors, and the Reserve Police Officer program, the proposed budget recognizes the success these efforts have played in making San Francisco a safer, more vibrant and welcoming city.

Further, the proposed budget increases funding at the Sheriff's Department to help fill vacancies and provide staffing support for custody services, including funding new wage increases and new longevity pay incentives.

Building Back Our Police Force

The Mayor's proposed budget expands investments within the San Francisco Police Department (SFPD) to continue making progress toward recruitment and hiring goals, aiming to restore staffing to pre-pandemic levels and create fully-staffed Department within three years. In addition to funding for new sworn officer positions, the proposed budget continues to focus on reform and the use of non-sworn civilian staff to carry out department operations where appropriate. San Francisco has seen a recent increase in applications for officer roles over the last eighteen months and the Department is planning four full academy classes in Fiscal Year 2025 with up to 50 officers in each class.

In April 2023, the City agreed to a new Memorandum of Understanding (MOU) with the Police Department that recognizes and rewards officers currently in the department, and provides recruitment and incentive packages to attract both entry-level and mid-career officers to join and remain in the force. The first of these wage and retention benefits was activated in Fiscal Year 2024, and the proposed budget fully funds further wage and retention increases over the next two fiscal years to support recruitment and retention goals. Over the next two years, sworn staff will see both entry-level and continuing salaries increase 7.75 percent, as well as retention pay increases of 3 percent when officers reach five, seven, and eight years of service. Taken together, these investments in the proposed budget represent the City's commitment to achieving our staffing goals and make San Francisco the highest paid starting salary for officers of large Bay Area cities and provide significant retention incentives to keep our more experienced officers with the Department.

Enhancing Public Safety Operations & Systems

In March 2024, San Franciscans voted in support of Proposition E, which increases community engagement, reduces recordkeeping burden, sets new use-of-force and pursuit policies, and authorizes the Police Department to use new surveillance technology, including drones and public cameras. The Mayor's proposed budget includes $3.7 million over two years for the department to implement these new technologies, starting with increased data and video collection from existing public safety

cameras and installation of new cameras in high-concern areas. Together, these investments will allow the department to tailor police staffing and response to areas in real-time, and help prevent and solve crimes. As these new tools are integrated into department operations, more officers will be able to be back on patrol.

The Mayor's proposed budget also continues investments in the progress being made through the Drug Market Agency Coordination Center (DMACC). DMACC, established in May 2023, is part of the City's comprehensive, multi-agency strategy to disrupt open-air drug markets, public drug use, and illegal fencing, especially in the Mid-Market and Tenderloin neighborhoods. Staffing support investments will fund the proactive work of the Police, Sheriff, Emergency Management, Fire, and Public Works departments engaging in DMACC-related activities.

In addition to the investments made in City departments for DMACC, Public Safety Ambassadors, which are concentrated in some of the City's most challenging corridors, are also funded in this budget and will continue to be strategically deployed through centralized coordination led by the Department of Emergency Management (DEM).

Fully Staffing San Francisco's 911 Dispatchers

The Mayor's proposed budget also includes funding to enable the Department of Emergency Management (DEM) to fill new dispatcher academies throughout the next fiscal year. The FY 2024-25 budget funds three POST classes with 15 candidates in each class, with the goal of returning to pre-pandemic standards, and supporting the department towards meeting their operational goals. DEM will utilize enhanced recruitment strategies such as moving applications online and updating testing and background processes to meet their hiring goals.

The Mayor's proposed budget also supports alternatives to policing by allocating $3.0 million in funding for the Homeless Engagement Assistance Response Team (HEART) team in FY 2024-25 and FY 2025-26. The HEART team provides rapid response from trained non-law enforcement teams to people who are experiencing homelessness.

Additionally, the proposed budget also continues to invest in modernizing DEM's Computer Aided Dispatching (CAD) System, in order to upgrade and improve the critical tool used for the tracking, managing and dispatching of personnel for all 911 calls in San Francisco.

Economic Vitality

The Mayor's proposed budget is designed to drive economic recovery across the city. Investments include funding for targeted economic programs aimed at fostering a thriving economy both downtown and throughout the City's neighborhoods; continued funding for enhanced street cleaning operations, and bolstering staffing in departments managing the City's taxes.

Investments in the City's Economic Core

A package of downtown-focused investments seeks to increase foot traffic with activations, entertainment, and free parking on nights and weekends. Union Square Park will host expanded programming, while Powell Street will feature pop-ups and art exhibits. The budget also provides for 24/7 patrol and Welcome Ambassadors, who offer a warm and friendly presence to residents and visitors alike. The ambassadors engage with the public, helping with wayfinding and recommendations.

The budget also sets aside funding to support the establishment of a satellite campus for Historically Black Colleges and Universities (HBCUs) in San Francisco's downtown. Led by

the Human Rights Commission, the funds will allow San Francisco to expand access to culturally affirming higher education and create a pipeline of diverse young professionals. This initiative, aimed at attracting top talent to San Francisco and its thriving tech industry, focuses on securing partnerships with established HBCUs, obtaining necessary accreditations, and developing academic programs tailored to empower local youth. By fostering educational equity and community engagement, the project seeks to enhance the city's workforce diversity and support sustained economic growth.

Supporting Small Businesses

Proposed budget investments will fund the launch of over 100 new storefronts through the Vacant to Vibrant program and other budgeted grants will transform empty storefronts into active spaces, both downtown and throughout San Francisco's neighborhoods. The proposed budget also provides tenants with assistance with permitting, marketing, leasing and activation events, to help their businesses thrive.

The Mayor's proposed budget continues the First-Year Free program, which promotes economic recovery for small businesses by waiving first-year permits, initial licenses, and initial business registration fees. Since its launch in 2021, more than 6,000 businesses have enrolled, with nearly 4,000 of them being new, and the remainder consisting of existing businesses adding new locations.

Clean and Welcoming Streets

The proposed budget continues to invest funds for Public Works street cleaning operations across the city. This includes continued or expanded deployment of Public Works cleaning crews and contractors who power wash sidewalks, remove litter, and sweep gutters. The Department will also continue providing courtesy graffiti removal for storefronts and other private property in the City's diverse neighborhood commercial corridors.

Tax Reform

Business tax revenue increasingly relies on the technology, financial services, and related office industries. These industries have embraced remote work after the pandemic, and reduced the amount of office space they lease, both in San Francisco and elsewhere. In this context, the City's high business tax burden, compared to alternative Bay Area office locations, may make it vulnerable to large taxpayers consolidating offices outside of San Francisco.

In 2023, the Controller, the Treasurer-Tax Collector, and the City's Chief Economist completed a thorough evaluation of the City's business tax system. Their resulting report, released in July 2023 revealed key vulnerabilities in San Francisco's business tax system amid the post-pandemic economy. To address these issues, Mayor Breed and members of the Board of Supervisors further requested that the City's Treasurer and Controller engage with the business community and other stakeholders to develop specific tax reform recommendations. The recommendations were released in February 2024 and form the basis for a series of tax reform measures that may be on the ballot in November 2024.

Managing a Surge in Tax Disputes

The proposed budget also funds additional staffing resources in the Office of the Assessor-Recorder, the Treasurer-Tax Collector, and City Attorney to defend the City's property values and address the post-pandemic surge in tax-related appeals, claims, and litigation. This investment will enable these departments to provide a timely resolution to taxpayers and manage increasing tax-related litigation against the City.

Children & Families

The Mayor's proposed budget prioritizes children, youth, and families through a series of investments

including citywide after-school and summer programming, expanding access to childcare, and providing funding directly to the San Francisco Unified School District (SFUSD).

Expanding Early Care and Education

In a continued effort to support families and enhance early childhood care and education, the Mayor's budget proposes a $120 million investment to expand eligibility for early learning childcare vouchers. This expansion will now include families earning up to 150 percent of the Area Median Income (AMI), an increase from the current cap of 110 percent AMI, for the next two years.

Recognizing the needs of families with non-traditional work hours, this investment will also pilot an "odd-hour" care support model. This pilot includes extending childcare facility hours in the evenings and on weekends, benefitting parents with late or irregular shifts, including frontline workers.

Additionally, the proposed budget continues to fund programs aimed at recruiting and retaining early educators and improving childcare facilities. These programs are financed by the Commercial Rent Tax, approved by voters in June 2018, which is dedicated to supporting early childcare programs in San Francisco. Initiatives funded through this tax bolster the city's economy by creating jobs in early learning programs and providing childcare subsidies, ensuring access to early learning programs for children five and under.

Afterschool and Summer Programs

FY 2024-25 marks the first year in a new Five-Year contract cycle for the Department of Children, Youth, and Families (DCYF) with over $100 million annually being granted out to community-based programs. For FY 2024-25, approximately $31 million in funding will be awarded to over 65 programs for comprehensive year-round and summer learning programs. The programs provide opportunities for children and youth from low-income and/or working families to engage in meaningful and relevant learning. These programs foster their curiosity, build their social and emotional skills, and creatively reinforce and expand on what they learn during the school day. They also provide opportunities for youth to be physically active, enjoy healthy foods, explore the world around them, and develop relationships with caring adults and peers.

Supporting Our Schools: The Public Education Enrichment & Student Success Funds

In addition to supporting children through summer and afterschool programming, San Francisco continues to provide funding directly to the San Francisco Unified School District (SFUSD) through two set-asides: The Public Education Enrichment Fund (PEEF) and a new voter-adopted set-aside established in 2022 called the Student Success Fund. PEEF provides or expands funding to support various programs at SFUSD, such as arts, athletics, physical education, academic and social emotional support programs, field trips, and various student nutrition and wellness initiatives. The Student Success Fund will provide grants to the SFUSD and schools to implement programs that improve the academic achievement and social and emotional wellness of students. The Mayor's proposed budget includes $35.0 million in FY 2024-25 and $45.0 million in FY 2025-26 for the Fund. For FY 2024-25, SFUSD is planning to invest majority of the funding in different grants to schools for Rapid Response, School Readiness, and Workforce Pipeline programs.

Homelessness

Mayor Breed's proposed FY 2024-25 and FY 2025-26 budget prioritizes critical investments to address homelessness, with a focus on reducing

family homelessness, expanding housing options for transitional age youth, and increasing the City's emergency shelter capacity. The proposed budget leverages $88.2 million in Our City, Our Home (OCOH) funds, including interest earnings and funds earmarked for specific purposes, along with state grants and reallocated General Fund savings to support these initiatives.

Reducing Family Homelessness through the Safer Families Initiative

In recent months, San Francisco has experienced a significant increase in the number of families with children seeking emergency shelter due to post-COVID economic hardships and an influx of new families arriving in the city without access to housing. Mayor Breed, in collaboration with Supervisors Hillary Ronen and Myrna Melgar, has proposed the Safer Families initiative to address this growing crisis. The City's homelessness response system currently provides more than 300 family shelter and transitional housing beds and supports more than 2,300 units of family housing for formerly homeless households. However, the City lacks adequate shelter capacity for families needing emergency shelter and enough affordable housing for families to exit homelessness.

To address this urgent need, Mayor Breed has proposed a $50.4 million investment in the expansion of emergency family shelter, rapid-rehousing subsidies, and time-limited rental assistance. The Safer Families plan includes $11.6 million for 115 emergency hotel vouchers to provide temporary shelter serving over 600 families during the next 18 months. Additionally, the proposal allocates $38.8 million for an additional 215 rapid rehousing and shallow rental subsidies for families, including 50 rapid rehousing subsidies specifically for young adult-headed families. The Department of Homelessness and Supportive Housing (HSH) expects that these additional investments, combined with HSH's current funding level, will enable the rehousing of more than 450 families in the next two years, representing a significant step forward in addressing the growing challenge of family homelessness in San Francisco.

Expanding Housing Options for Transitional Age Youth

The 2024 Point-in-Time (PIT) Count saw a 9 percent decrease in the number of young people under age 24 experiencing unsheltered homelessness compared to 2022. However, the number of young people experiencing homelessness overall increased by 7 percent.

The Mayor's proposed budget includes a $37.8 million investment in new rapid rehousing subsidies, permanent flexible housing and housing ladder subsidies, and acquisition of a new housing site for transitional age youth (TAY). The Mayor's proposed budget fully funds the initiative using OCOH funds earmarked for TAY housing. The proposal allocates $29.8 million for 235 rapid rehousing subsidies, including 60 subsidies for youth exiting transitional housing and 15 subsidies for youth affected by violence. The proposal also includes $1.5 million in ongoing funding for 50 permanent flexible housing subsidies or housing ladder subsidies, totaling $3 million in the proposed FY 2024-25 and FY 2026-26 budget. Lastly, the Mayor's proposal allocates $5 million to acquire a new housing site for justice-involved youth to support the Just Home Project, an initiative led by the MacArthur Foundation and Urban Institute focused on breaking the cycle of housing instability and incarceration.

Expanding the City's Emergency Shelter Capacity

The Mayor's proposed budget also leverages state grant funds and reallocated General Fund savings within the Department to maintain more than 4,000 beds citywide and add new shelter sites. This investment includes reallocating local funds and leveraging multiple grant funds to continue

more than 500 shelter beds that would otherwise have closed. The proposed budget funds 80 new slots at Jerrold Commons, a program in the Bayview that serves approximately 95 people by providing RV spaces and cabins. The proposed budget also allocates one-time funds to construct a temporary safe parking program once a site is identified.

Public & Behavioral Health

The Mayor's budget funds core public health programs with a focus on behavioral health services, addressing the ongoing opioid crisis, and staffing up the City's hospitals and clinics.

Continued Investments in Behavioral Health Programs and Crisis Response

The Mayor's proposed budget supports greater access to behavioral health treatment services, maintaining expanded hours and 7 day-a-week operations at the Behavioral Health Access Center (BHAC). The Department of Public Health (DPH) also continues to improve the cultural congruency of behavioral health care, creating more diversity in the mental health workforce to improve client engagement and meet the needs of the community.

Public Health's Behavioral Health Services Division will also continue its proactive outreach work as part of the City's multi-department approach to helping people in crisis on its streets, coordinated by DEM across the Police, Fire, Public Health, and Homelessness and Supportive Housing departments. As of December 2023, over 33,000 annual calls have been diverted from police to street response teams. Teams like the Bridge and Engagement Services Team (BEST) continue to provide direct street outreach focused on people with complex behavioral health needs. BEST is a neighborhood-based team of behavioral health clinicians and peer specialists who assess and connect people living on the streets to care. The budget also continues funding for Night Navigators, a team operating in the Tenderloin from 7 p.m. to 3 a.m. to connect people with treatment and shelter and further, annualizes funding for the HEART program noted above.

Addressing the Opioid Crisis

In 2023, the City reached historic settlements with pharmaceutical chains, drug manufacturers, and distributors for their role in fueling the opioid epidemic in San Francisco. The Mayor's proposed budget includes nearly $45 million of settlement funding over the two years for expanded high-impact services and a new sober living housing program, allowing the City to progress in implementing the Overdose Prevention Plan. These include maintaining the Night Navigator program as discussed above, funding for Safe Rest and additional navigation services in the Mission, and the piloting of assertive treatment interventions to move people from the streets into treatment and onto a path of stability and recovery. The funds will also strengthen existing methadone services in clinics while expanding service in the community through mobile services funded in the second year of the budget. Additionally, program expansion will aim to address racial disparities in overdose deaths as part of the Department's expansion of culturally congruent substance use treatment in the Black/African American community.

Nurses Wage Increases and Reducing Vacancies

As part of newly negotiated contract agreements, the Mayor's proposed budget also invests in the nurses who provide vital frontline services at the City's hospitals and health centers. With the new agreements, wages for the City's 1,900 nurses will increase 17.5 percent over three years, nearly $30 million above CPI budgeted for nurse wages in FY 2024-25 and FY 2025-26. Additionally, the Department of Public Health has made significant progress filling positions to bring the nurse vacancy rate down to 1.7 percent in May 2024 from 9.9 percent in June 2023.

Core Government Operations and Accountability

Finally, the Mayor's proposed budget includes funding for building on citywide reforms to hiring, contracting, and other core operations. It also funds ongoing and new IT projects and makes investments in capital maintenance and critical repairs.

Hiring and Contracting Improvements

The Mayor's proposed budget continues its investment in staffing resources for the Government Operations Recovery initiative, a citywide effort focused on improvements to hiring, contracting, and other City processes that support the efficient and timely delivery of City services. In the upcoming year, cross-departmental teams in contracting, hiring, and financial management will build on new initiatives launched this past year. In contracting, projects include centralized contract review processes and the creation of a one-stop shop that consolidates procurement plans from Chapter 6 departments. In hiring, the Department of Human Resources (DHR) will increase the pace of administering civil service exams, build on the implementation of online, on-demand exams for certain position recruitments, as well as shorten the timeframes to onboard selected applicants.

Accountability in Spending and Contracting

The proposed budget continues investments in staffing and programs, through the Controller's Office and other agencies, to monitor, manage, and hold the City itself and its contractors accountable to the dollars they spend. For example, in the next year, the Controller's Office will expand its Citywide Nonprofit Monitoring and Capacity Building program and roll out new policies and tools to improve department oversight practices in contracting. This work includes:

- Setting new policies that outline specific performance oversight activities, such as setting performance measures, annual performance reporting, and standardizing monitoring procedures;
- Updating existing policies outlining how departments and the Controller's Office address persistent poor performance, such as clarifying the criteria and processes for fiscal and compliance monitoring, as well as criteria to guide departments on addressing and correcting performance issues with non-profits;
- Implementing a new policy requiring all nonprofits receiving $750,000 or more from the City to receive an audit by a certified public accountant (CPA).

Investing in Capital and Information Technology

To address the City's growing facilities maintenance backlog, the Mayor's proposed budget funds more than 100 capital projects through $138.0 million of General Fund support for Pay-As-You-Go Program over two years with front-loading into the first year to immediately address the most critical needs. An additional $45 million in debt financing will help pay for ongoing street resurfacing and other critical renewal needs. The Mayor's proposed budget also identified and allocated $14.7 million in bond interest accrued from past General Obligation bonds to fund eligible capital projects. Major capital projects include: completing Zuckerberg San Francisco General Hospital Clinical Lab replacement, continued construction and replacement of street curb ramps and conducting pothole repairs, replacing playing fields turf at Minnie Lovie Athletic Field and Beach Chalet Fields, and replacing outdated but critical technology and infrastructure systems at Department of Emergency Management headquarters.

The City continues to invest in vital technology projects through the Committee of Information Technology (COIT) allocation. The Mayor's

proposed budget designates $50 million for 18 projects over the two budget years, including IT disaster recovery solutions to support critical business services, the Computer Aided Dispatch (CAD) system for public safety agencies set to go live in 2026, and funds the final stages of the new property assessment and tax system. Additionally, the budget includes a new generative artificial intelligence (AI) evaluation and support program to guide ethical AI adoption and enhance public services.

Balancing a $789 million Deficit

San Francisco will continue to face challenging financial realities as its budget is re-aligned to the post-pandemic economy. Revenue growth remains slow with expenditure growth far outpacing it. This gap creates large deficits and poses to for years to come absent major structural adjustments. Thus, this two-year budget had to be balanced through a series of tradeoffs including reduced spending and leveraging all available funding sources beyond the General Fund, including new revenues.

In balancing this budget, the Mayor recognizes and invests in the City's workforce and funds critical public safety and social services initiatives. It creates the foundation for a prosperous future for all of San Francisco.

HOW TO USE THIS BOOK

MAYOR'S PROPOSED TWO-YEAR BUDGET

The Mayor's proposed Fiscal Year (FY) 2024-25 and 2025-26 budget for the City and County of San Francisco (the City) contains citywide budgetary and fiscal policy information as well as detailed departmental budgets for General Fund and Enterprise Departments. The proposed budget is organized into the following sections:

EXECUTIVE SUMMARY includes the Mayor's Letter and the Executive Summary of the proposed budget. It provides a high-level overview of the City's budget, the changes from the prior budget year, an update on how the budget was balanced, and other high-level details on specific policy areas that are changing in the proposed budget.

SAN FRANCISCO: AN OVERVIEW provides a high-level overview of economic, demographic, and financial trends in San Francisco.

SAN FRANCISCO PERFORMANCE MEASURES features a selection of measures related to the Mayor's priorities and data on how the City has performed in these key service areas in recent years.

BUDGET PROCESS describes the various financial planning and budgeting processes and reports that inform the budget process.

BUDGET INFORMATION AND SUMMARY TABLES provides technical information on the structure, policies, and processes that govern the City's budget development and implementation as well as high-level financial data summarizing the Mayor's proposed budget. Tables detail changes over a three-year period: FY 2023-24 budgeted, and the proposed (FY) 2024-25 and 2025-26 budgets. The variance column measures the dollar and position differences between fiscal years. Summary data is provided on a citywide basis and organized in a variety of ways, including by department, major service area, revenue or expenditure type, and by fund type.

DEPARTMENT BUDGETS provides budgetary information and operational priorities for each of the City's departments. Department information is organized alphabetically by department name and includes the following information:

- Mission statements with a website link to learn more about the department's latest updates.
- Budget Issues and Details explains any significant service level changes in (FY) 2024-25 and 2025-26, and highlights key areas of focus.
- Performance Measures illustrates the department's progress in meeting strategic goals.
- Organizational Chart depicts the department's organizational structure.
- Total Budget – Historical Comparison Chart illustrates the department's total revenue sources, expenditures, and funded positions over time.

BONDED DEBT AND LONG-TERM OBLIGATIONS provides technical information as well as current data on the City's debt portfolio and other long-term obligations.

CAPITAL PROJECTS provides information on capital projects funded in the proposed budget. It provides an overview of the City's capital planning process and budget development. Capital projects generally include major construction of new or existing buildings, roads, and other investments in the City's physical infrastructure. Specific projects are detailed in this section.

INFORMATION AND COMMUNICATION TECHNOLOGY PROJECTS provides a summary of information technology (IT) projects funded in the proposed budget. It provides an overview of the City's IT planning process and budget development. IT projects generally refer to new investments and replacement of the City's technology infrastructure. Specific projects are detailed in this section.

ADDITIONAL RESOURCES provides additional information related to the City's budget and finances as well as a glossary of commonly-used terms.

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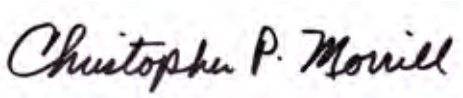


Executive Director

*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City and County of San Francisco, California for its annual budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

SAN FRANCISCO: AN OVERVIEW

BAYVIEW

SAN FRANCISCO: AN OVERVIEW

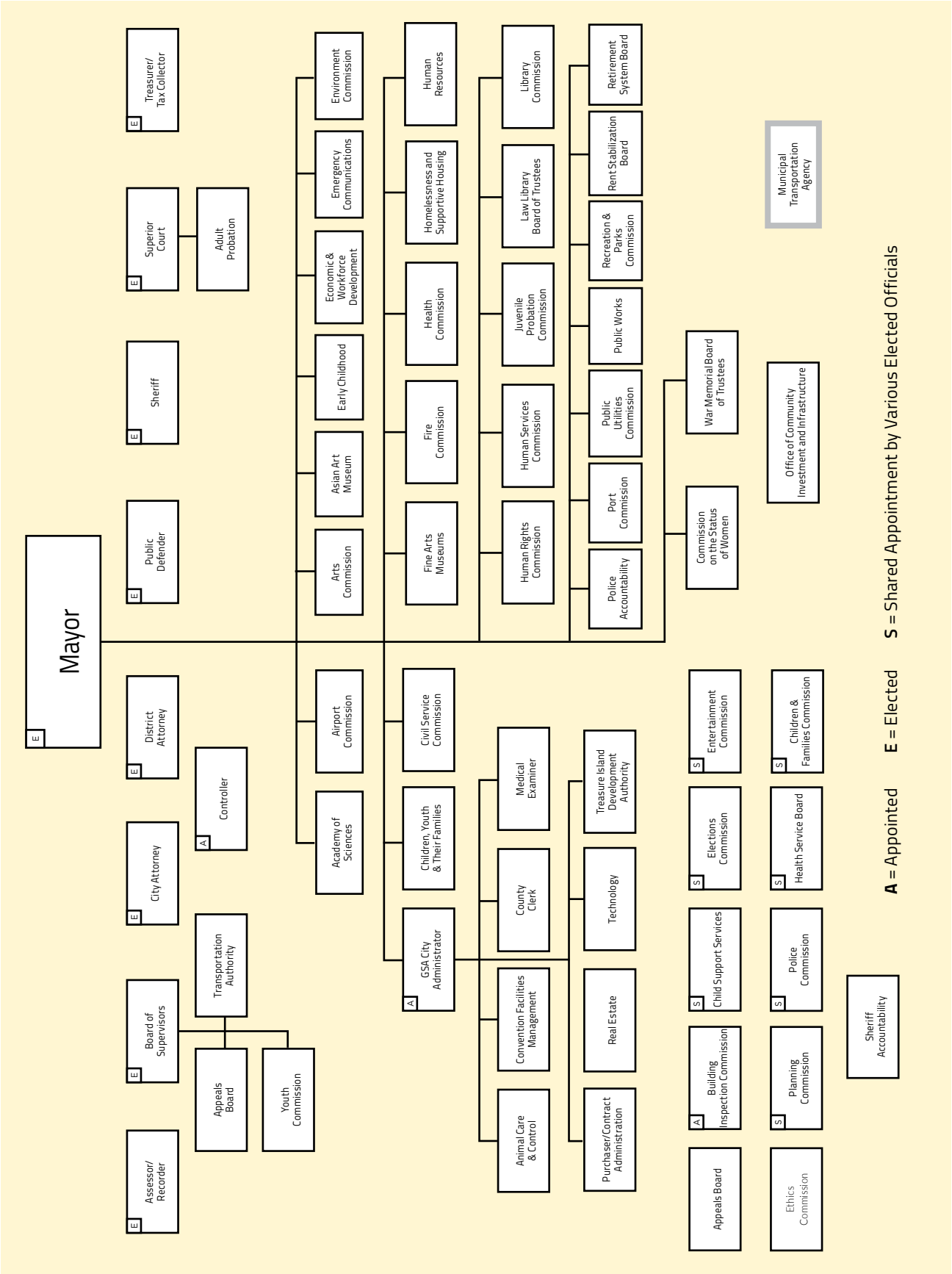
CITY GOVERNANCE AND STRUCTURE

The City and County of San Francisco (the City) was established by Charter in 1850 and is a legal subdivision of the State of California. It is the only consolidated city and county in the State, exercising the governmental powers of both a city and a county under California law. The City's governance structure, codified in the City Charter of 1996, is similar in form to the federal government. The Mayor's Office comprises the Executive branch, while the Board of Supervisors and Superior Court act as the Legislative and Judicial branches, respectively.

The Mayor and all 11 members of the Board of Supervisors serve four-year terms. In November 2022 San Francisco voters passed Proposition H, shifting Mayoral elections to even-numbered years starting with the next Mayoral election, which will be held in November 2024. Board of Supervisors elections are held in even-numbered years and are staggered, with five or six seats being open each election. Any vacancies on the Board of Supervisors are filled by Mayoral appointment. Both the Mayor and members of the Board of Supervisors are limited to two terms.

Each of the City's 11 districts is represented by a member of the Board of Supervisors. Beginning in November 2000, the Board of Supervisors was elected by district for the first time since the 1970s. The Mayor appoints the heads of most city departments. Many departments are also advised by commissions or boards whose members are citizens appointed by the Mayor or, in some cases, by a combination of the Mayor, the Board of Supervisors, and other elected officials. Other elected officials include the Assessor-Recorder, City Attorney, District Attorney, Public Defender, Sheriff, Superior Court Judges, and Treasurer.

SAN FRANCISCO: AN OVERVIEW



ELECTED OFFICIALS

Mayor	London N. Breed

Board of Supervisors

Supervisor, District 1	Connie Chan
Supervisor, District 2	Catherine Stefani
Supervisor, District 3	Aaron Peskin
Supervisor, District 4	Joel Engardio
Supervisor, District 5	Dean Preston
Supervisor, District 6	Matt Dorsey
President, District 7	Myrna Melgar
Supervisor, District 8	Rafael Mandelman
Supervisor, District 9	Hillary Ronen
Supervisor, District 10	Shamann Walton
Supervisor, District 11	Ahsha Safaí

Assessor-Recorder	Joaquín Torres
City Attorney	David Chiu
District Attorney	Brooke Jenkins
Public Defender	Manohar Raju
Sheriff	Paul Miyamoto
Superior Courts Presiding Judge	Anne-Christine Massullo
Treasurer	José Cisneros

Appointed Officials

City Administrator	Carmen Chu
Controller	Greg Wagner

Department Directors and Administrators

Academy of Sciences (SCI)	Scott Sampson, Ph.D.
Adult Probation (ADP)	Cristel Tullock
Airport (AIR/SFO)	Ivar Satero
Animal Care and Control (ACC)	Virginia Donohue

Arts Commission (ART)
Asian Arts Museum (AAM)
Assessor-Recorder (ASR)
Board of Appeals (BOA/PAB)
Board of Supervisors (BOS)
Building Inspection (DBI)
Child Support Services (CSS)
Children, Youth and Their Families (DCYF)
City Administrator (ADM)
City Attorney (CAT)
City Planning (CPC)
Civil Service Commission (CSC)
Controller (CON)
Convention Facilities Management
County Transportation Authority (SFCTA)
Disability and Aging Services (DAS)
District Attorney (DAT)
Early Childhood (DEC)
Economic and Workforce Development (ECN/OEWD)
Elections (REG)
Emergency Management (ECD/DEM)
Entertainment Commission
Environment (ENV)
Ethics (ETH)
Fine Arts Museums (FAM)
Fire (FIR)
Health Service System (HSS)
Homelessness and Supportive Housing (HOM)
Human Resources (HRD/DHR)
Human Rights Commission (HRC)
Human Services Agency (HSA)
Juvenile Probation (JPD)
Law Library (LLB)
Library (LIB)

Ralph Remington
Jay Xu
Joaquín Torres
Julie Rosenberg
Angela Calvillo
Patrick O'Riordan
Karen M. Roye
Maria Su
Carmen Chu
David Chiu
Rich Hillis
Sandra Eng
Greg Wagner
Ken Bukowski
Tilly Chang
Kelly Dearman
Brooke Jenkins
Ingrid Mezquita
Sarah Dennis-Phillips
John Arntz
Mary Ellen Carroll
Maggie Weiland
Tyrone Jue
Patrick Ford
Thomas Campbell
Jeanine Nicholson
Abbie Yant
Shireen McSpadden
Carol Isen
Sheryl Davis
Trent Rhorer
Katherine Weinsten Miller
Marcia R. Bell
Michael Lambert

Medical Examiner	Christopher Liverman
Municipal Transportation Agency (MTA)	Jeffrey Tumlin
Office of Community Investment and Infrastructure (OCII)	Thor Kaslofsky
Police Accountability (DPA)	Paul Henderson
Police (POL)	William Scott
Port (PRT)	Elaine Forbes
Public Defender (PDR)	Manohar Raju
Public Health (DPH)	Dr. Grant Colfax
Public Utilities Commission (PUC)	Dennis Herrera
Public Works (DPW)	Carla Short
Recreation and Parks (REC)	Phil Ginsburg
Rent Board (RNT)	Christina Varner
Retirement System (RET)	Alison Romano
Sheriff (SHF)	Paul Miyamoto
Sheriff's Department of Accountability (SDA)	Terry Wiley
Status of Women (WOM)	Kimberly Ellis
Superior Court (CRT)	Brandon E. Riley
Technology (TIS/DT)	Michael Makstman
Treasure Island Development Authority (TIDA)	Robert P. Beck
Treasurer/Tax Collector (TTX)	José Cisneros
War Memorial (WAR)	Kate Sofis

County Education Institutions

San Francisco Unified School District (SFUSD)	Matt Wayne
San Francisco Community College District	David Martin

DEMOGRAPHIC AND ECONOMIC STATISTICS

Incorporated on April 15th, 1850, San Francisco is the fourth largest city in the State of California and geographically the smallest county. Occupying just 49 square miles of land, the city is located on a peninsula bounded by the Pacific Ocean to the west, San Francisco Bay to the east, the entrance to the Bay and the Golden Gate to the north, and San Mateo County to the south.

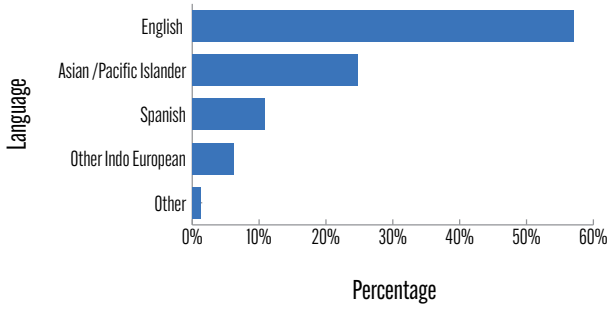
While the government has played a key role in San Francisco's development, the true wealth of the City resides in the creative and entrepreneurial spirit of its pioneering citizens.

According to the U.S. Census Bureau, San Francisco's population was 808,988 on July 1, 2023. From July 2022 to July 2023, the City's population increased by 1,214 people, a 0.2 percent increase. Comparatively, in 2023, Los Angeles and Santa Clara counties lost 56,420 and 743 people, respectively.

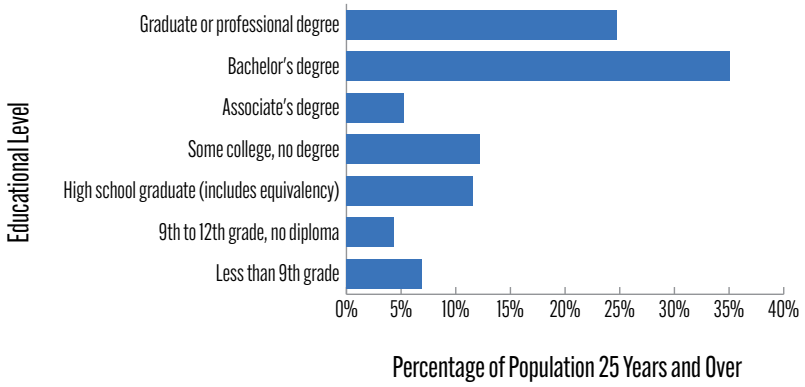
International immigration has long been a major contributor to San Francisco's cultural diversity. 35.4 percent of the City's population over the age of five was born outside of the United States, and about 43 percent speak a language other than English at home. Immigration and its legacy contribute to a sense of diversity in San Francisco and positions the City's future labor force for success in the global economy.

According to the U.S. Census Bureau American Community Survey 2018-2022, 38.3 percent of the San Francisco population identifies as white, 34.5 percent identifies as Asian, 15.5 percent identifies as Hispanic or Latino, 4.9 percent identifies as Black or African American, 5.5 percent identifies with two or more races, 0.4 percent identifies as Native Hawaiian and other Pacific Islander, and 0.2 percent identifies as American Indian and Alaska Native.

LANGUAGE SPOKEN AT HOME.
Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-year.



EDUCATIONAL ATTAINMENT.
Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-year Estimates.



LOCAL ECONOMY

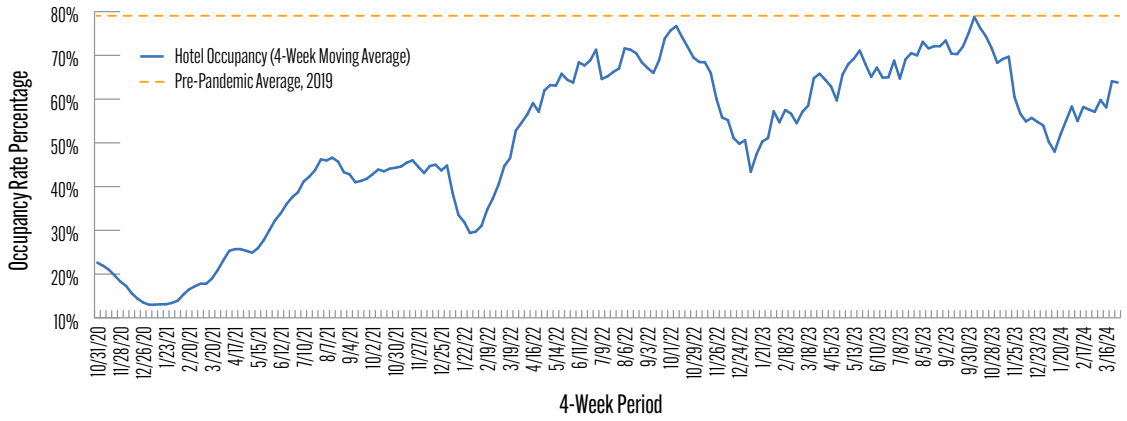
San Francisco is at the center of a dynamic and innovative region with a long track record of creating jobs and opportunities, lasting social and cultural impacts, and tools and ideas that are used worldwide. While post-pandemic changes in work and retail create new challenges for the City's economic future, the long-term fundamentals of the City's economy remain strong.

The strength of San Francisco's economy comes from a diverse portfolio of well-established industries and businesses. In addition to being an economic center for advanced, knowledge-based services such as professional and financial services, information technology and digital media, and healthcare, San Francisco is pushing to develop new and innovative fields in civic-based and green technologies to help grow its manufacturing sector.

Although San Francisco represents only 2.1 percent of California's population, it accounted for 8.8 percent of Gross Domestic Product growth in the State from 2017 to 2022. During the same period, the City created 1 in 4.8 new jobs in the nine-county Bay Area.

Nonetheless, San Francisco must contend with major structural changes adopted during the pandemic that persist, namely, the high level of remote work. This has significant economic implications for San Francisco. Office attendance in large metropolitan areas is only at a 45 to 65 percent range of pre-pandemic levels and has only marginally improved over the past year. Remote work is one of the major reasons why San Francisco's economy has been slower to recover than other cities.

Meanwhile, the City's housing market remains under pressure due to the higher interest

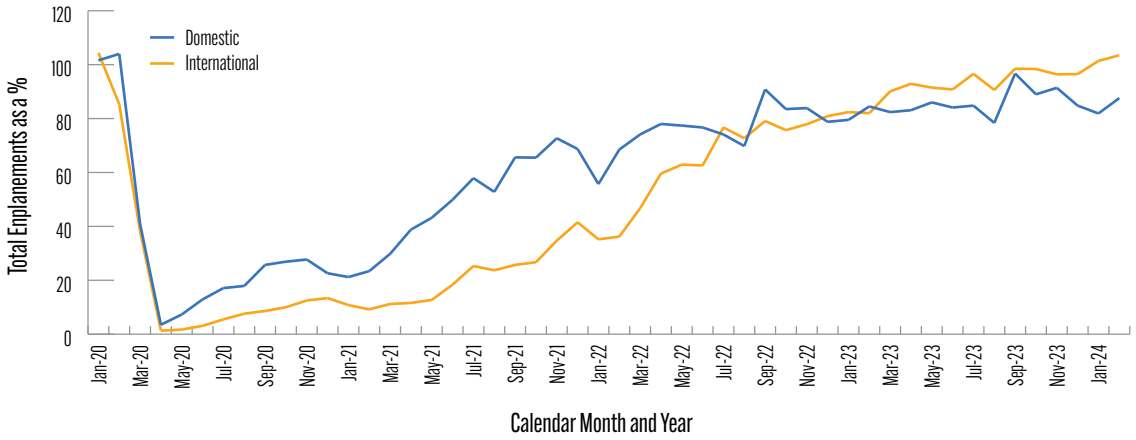


WEEKLY SAN FRANCISCO HOTEL OCCUPANCY RATE. *4-Week Moving Average, March 30, 2024. Source: STR.*

rate environment and other factors. The City's residential building permit activity based on the Department of Housing and Urban Development (HUD) uniform reporting dropped by 37.4 percent in 2020, mainly due to COVID-19 related shutdown. It is important to note that the building permit indicator is volatile and only covers new private construction in the city. The HUD survey data may only partially capture actual housing production as it omits public housing or any other projects that may be considered alteration and not require a new construction permit. Nonetheless, the HUD data is an important source and points to weakness in the private housing production in the city.

High interest rates are not just affecting building permit activity – they are also hampering real estate transactions, which have an impact on the City's property tax revenues. In 2023 and beyond, the key macroeconomic question is how inflation responds to rising interest rates. The Federal Reserve's restrictive monetary policy has been largely successful in curbing inflation, which also benefited from ease in disruptions in the supply chain and labor supply constraints. Over the past six months, inflation has come down to a 3.1-3.5 percent range, far below the average of 8 percent for 2022. The inflation rate has cooled considerably but remains above the Federal Reserve's annual inflation target of 2.0 percent. Therefore, any prospect of a rate cut seems remote in the near future, given the economy's overall strength and recent uptick in inflation measures.

Other measures of economic recovery performance include hotel occupancy rates, BART downtown station exits, Muni metro ridership, and passenger boardings at San Francisco International Airport (SFO). Additionally, hotel occupancy rates have reached relatively normal levels over the last year and a half, and things are heading in the right direction, albeit slowly.



SAN FRANCISO INTERNATIONAL AIRPORT ENPLANEMENTS.

Domestic and International, Through January 2024. Source: San Francisco International Airport (SFO).

BART downtown exits and Muni metro ridership indicate weakness in the city's economic recovery. This reflects a new reality as office attendance and working from home have become more prevalent and a new normal. Muni metro ridership fared a bit better and has reached the 60-63 percent range of pre-pandemic levels. This is one of the critical areas of concern for sectors, such as retail and food service, which depend upon the foot traffic in the city.

In contrast from local travel, passenger boardings at the San Francisco International (SFO) reflect the continued strength of the city's tourism industry and a hopeful look ahead of the general health of the local economy. Both domestic and international enplanements fell precipitously during the height of the pandemic. However, since January 2024, the international sector has fully recovered, and domestic air travel is also on its way to full recovery.

Structural changes to the City's economy that were brought about by the pandemic combined with macro-economic forces, including interest rates and inflation, will determine the outlook for the City's budget in the next several years. Nonetheless, San Francisco's long-term economic fundamentals—the quality of its workforce, business environment, technological base, and general quality of life—remain among the strongest of any city in the United States.

SAN FRANCISCO: PERFORMANCE MEASUREMENT

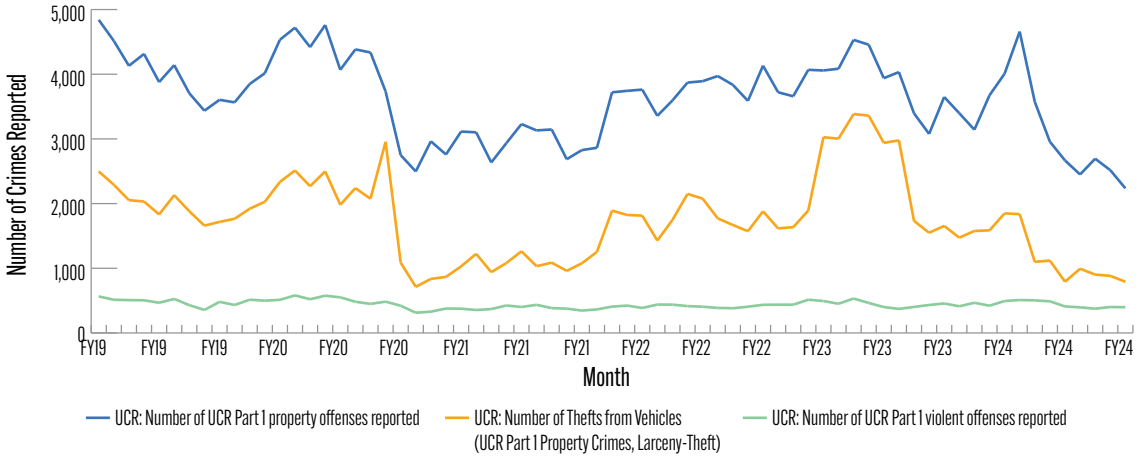
The Controller's Office works with the Mayor's Office every year to monitor the performance of City departments. This helps to evaluate the effectiveness of services provided by the City and County of San Francisco. Each department collects data on a series of performance measures connected with their strategic plans. Departments report on their results in the prior years, in addition to their projected performance this year and performance targets for the next two fiscal years for the Mayor's Budget Book. Performance data for every City department is available in the Department Budget section of this Budget Book. This section features a selection of measures related to some of the Mayor's priorities: Behavioral Health, Homelessness, Housing, Equity, and Public Safety. The sections below include monthly and annual data showing how the City has performed in these priority areas in recent years.

Public Safety

Property and Violent Offenses

The San Francisco Police Department (SFPD) reports the number of Part I Property and Part I Violent Offenses reported to the FBI under the Uniform Crime Reporting (UCR) program. Theft from Vehicles are a subset of Part I Property crimes. As FY 2023-24 progresses, all three categories show a downward trend in reporting.

During the first six months of 2023, counts of reported Part I Violent Offenses remained relatively similar month to month. Meanwhile, counts of reported Part I Property Offenses fluctuated up and down. Relative to July of 2023, December's reported Part I Property offenses were down 38.9 percent, Thefts from Vehicles were down 46.3 percent, and Part I Violent offenses were down 19.8 percent.



*Data in this table reflect point-in-time data reported in the SFPD Crime Dashboard.

NUMBER OF PART I PROPERTY AND VIOLENT OFFENSES.

SFPD also reports on Part I Property and Part I Violent Offenses reported per 100,000 population, calculated as the number of Part I Property or Part I Violent Offenses divided by the current San Francisco population, and multiplied by 100,000. Through 2023, the number of Part I Property and Part I Violent offenses trended downwards compared to the start of the year.

Behavioral Health

The Department of Public Health (DPH) reports on new and updated measures that track trends in the City's overdose prevention efforts and substance use services. The measures do not have any prior targets because this is the first year they were set. The new measures in this section focus on the reach of services and treatments for substance use disorder and response to overdoses.

Number of unique individuals receiving a mental health service in the SF Health Network

The San Francisco Health Network (SFHN) provides care to those diagnosed with a mental health disorder through a variety of treatment settings. This measure counts the unique number of individuals receiving at least one mental health service through the SFHN. Services include behavioral health in primary care; outpatient, outreach, linkage, and residential treatment in specialty mental health care; patient treatment; as well as services provided in the private provider network, at Laguna Honda Hospital, and at ZSFG for jail health clients. The metric will likely be revised in the future as DPH transitions to a new electronic health record system that will change how the data is sourced.

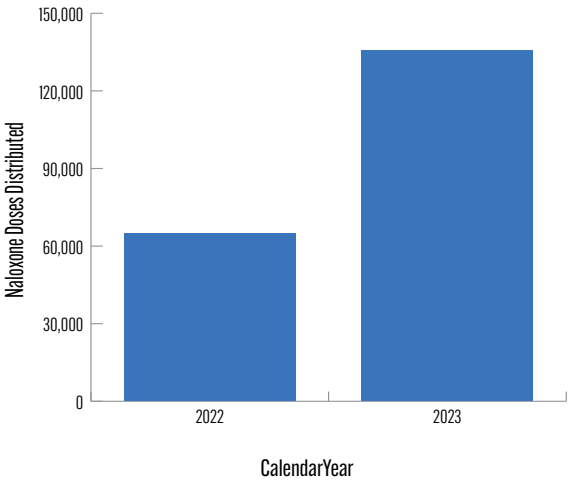
Since December 2023, 26,669 unique individuals have received at least one mental health service in the SFHN and the City is expected to reach it's FY 2023-24 goal of 40,800 individuals.

Number of naloxone doses distributed

Naloxone (also known by the brand name Narcan) is a medication used to reverse opioid overdoses. Anyone can administer the drug to a person experiencing an overdose on opioids including fentanyl, heroin, and prescription opioid medications. DPH offers free naloxone in settings including community-based programs, DPH pharmacies, and a request-by-mail program.

This measure tracks the scale of distribution of naloxone in the City. Since the measure was implemented in 2022, the City has doubled the

NUMBER OF NALOXONE DOSES DISTRIBUTED.



distribution of naloxone doses from 65,877 to 135,610.

Number of unique patients on methadone (citywide)

This measure tracks the number of patients taking methadone, a medication used to treat opioid use disorders. As part of the City's focus on interventions to reduce overdose deaths, DPH began tracking the number of patients on methadone in 2022. Methadone is a federally regulated drug and can only be provided in certain settings that meet federal regulations.

The number of patients receiving methadone increased from 2,241 in 2022 to 2,352 in 2023.

Homelessness

Direct Exits from Homelessness

The Department of Homelessness and Supportive Housing (HSH) operates programs to help households exit homelessness into housing. Direct exits are the total number of individuals and families exiting homelessness through participation in three types of City programs: Permanent Supportive Housing, Rapid Rehousing, and Problem Solving.

Permanent Supportive Housing places households into long-term affordable housing and includes a range of supportive services such as case management. Rapid Rehousing is a time-limited subsidy to help tenants live in private-market units and access support services. Problem Solving provides interventions to divert people from homelessness through services such as relocation and financial assistance.

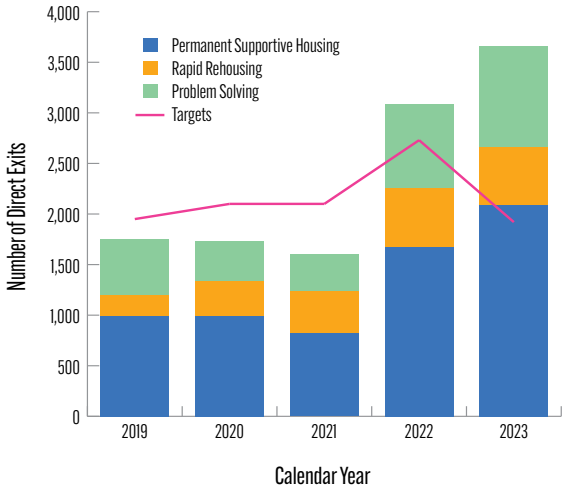
Since 2021, the City has greatly increased the number of households who exited homelessness as new housing and problem-solving resources became available in 2022 and 2023.

Percentage of all available year-round adult homeless shelter beds used

Temporary shelter programs provide places for people to stay while accessing other services and seek housing solutions. These programs include Emergency Shelters, Navigation Centers, Cabins, Trailers, and Urgent Accommodation Vouchers, among others. In addition to temporary shelter, the City also offers crisis intervention programs, which provide overnight amenities including bathrooms, showers, food, and case management services.

The City aims to fill at least 95 percent of available adult temporary shelter beds each year. With the

DIRECT EXITS FROM HOMELESSNESS.



exception of FY 2019-20, the City has been within three percentage points of the 95 percent target for the past five fiscal years.

Number of households that secured and/or maintained housing due to homelessness prevention grant

The City tracks the number of households that secured or maintained housing due to a homelessness prevention grant provided through the Department of Homelessness and Supportive Housing (HSH). This assistance can be used for a variety of needs associated with securing or retaining housing, including move-in costs, or rent owed. These figures do not include rent relief and eviction prevention programs administered by the Mayor's Office of Housing and Community Development (MOHCD).

During the pandemic, the number of households receiving grants dropped because alternative programs were able to help households maintain housing such as the California Eviction Moratorium and California COVID Rent Relief Program. In 2022, applications for HSH grants began to rise with the end of state and federal programs. The City is projected to exceed its target of 600 households receiving a one-time homelessness prevention grant.

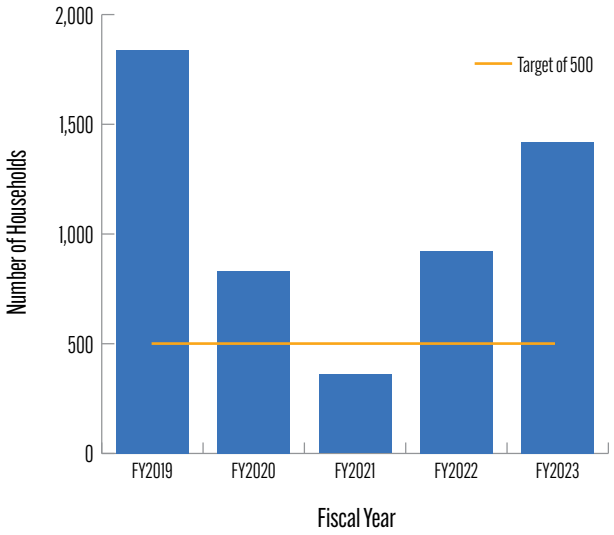
Housing

The number of newly constructed low-and-moderate income rental units completed with public financial assistance is one measurement of the growth in the City's affordable housing stock. The Mayor's Office of Housing and Community Development (MOHCD) is responsible for managing the Low and Moderate Income Housing Asset Fund, which finances programs and projects intended to increase the number of low-and-moderate income rental units on the housing market. In 2024, MOHCD is targeting to complete 452 units based on a combination of in-progress projects as well as additional projects scheduled to break ground shortly.

The number of individuals that received services related to accessing affordable housing

The number of individuals that received services related to accessing affordable housing is another key measurement of the City's commitment to increasing housing resources for those with low-

HOMELESSNESS GRANTS.
Number of households that secured and/or maintained housing due to homelessness prevention grant.



to-moderate incomes. With the assistance of organizational partnerships, MOHCD offers pre- and post-purchase homeownership education and counseling, rental housing application assistance, and individual financial education related to accessing the City's Below Market Rate (BMR) opportunities. In FY 2022-23, MOHCD provided affordable housing services to 13,289 individuals. Last year was the fifth consecutive year in which MOHCD surpassed its targeted number of individuals served. MOHCD attributes its success in this service area to strong partnerships with organizations that provide direct services, coordinate homeownership and rental counseling services, integration in the management of grants and the BMR lottery, and staff involvement in aligning nonprofits' operations with City systems.

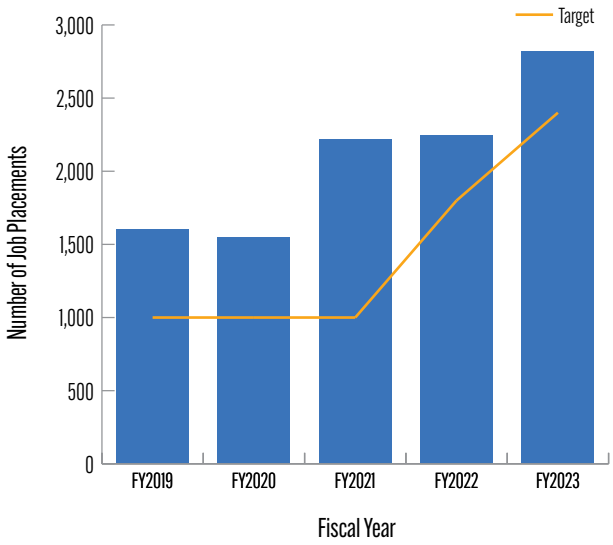
Equity

Advancing equity among San Franciscans remains a top priority for the Mayor. The following measures track various programs that aim to serve the City's most marginalized communities. These measures are important for ensuring that all residents have access to education, economic prosperity and mobility.

Number of job placement through the Opportunities For All program

The number of individuals placed in jobs through the Opportunities For All program is one measurement of San Franciscans' access to workforce development opportunities to support the local economy. The Human Rights Commission (HRC) administers the Opportunities For All initiative, which is providing more than 4,000 paid internships for youth to gain relevant skills and experience that will prepare them for their future careers. The initiative especially focuses on youth of color, who make up 95 percent of participants. In 2023, the number of program participants placed into full-time jobs increased by 574 participants. This was also the fifth consecutive year in which HRC surpassed its targeted number of participants placed into full-time jobs. The Opportunities For All initiative aims to continue to provide lifelong mentorships and career development opportunities to increase the number of people of color working in high-opportunity

JOB PLACEMENT. *Number of job placement through the Opportunities For All program.*

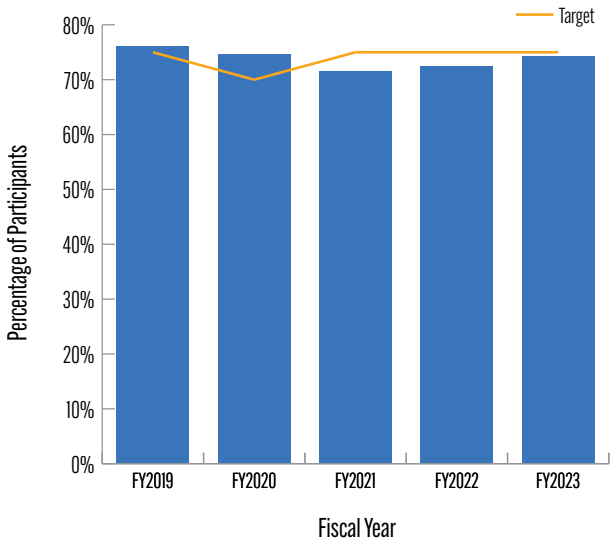


industries to foster a robust and equitable economy of the future.

Percent of Participants in DCYF-funded programs from populations that demonstrate increased levels of need

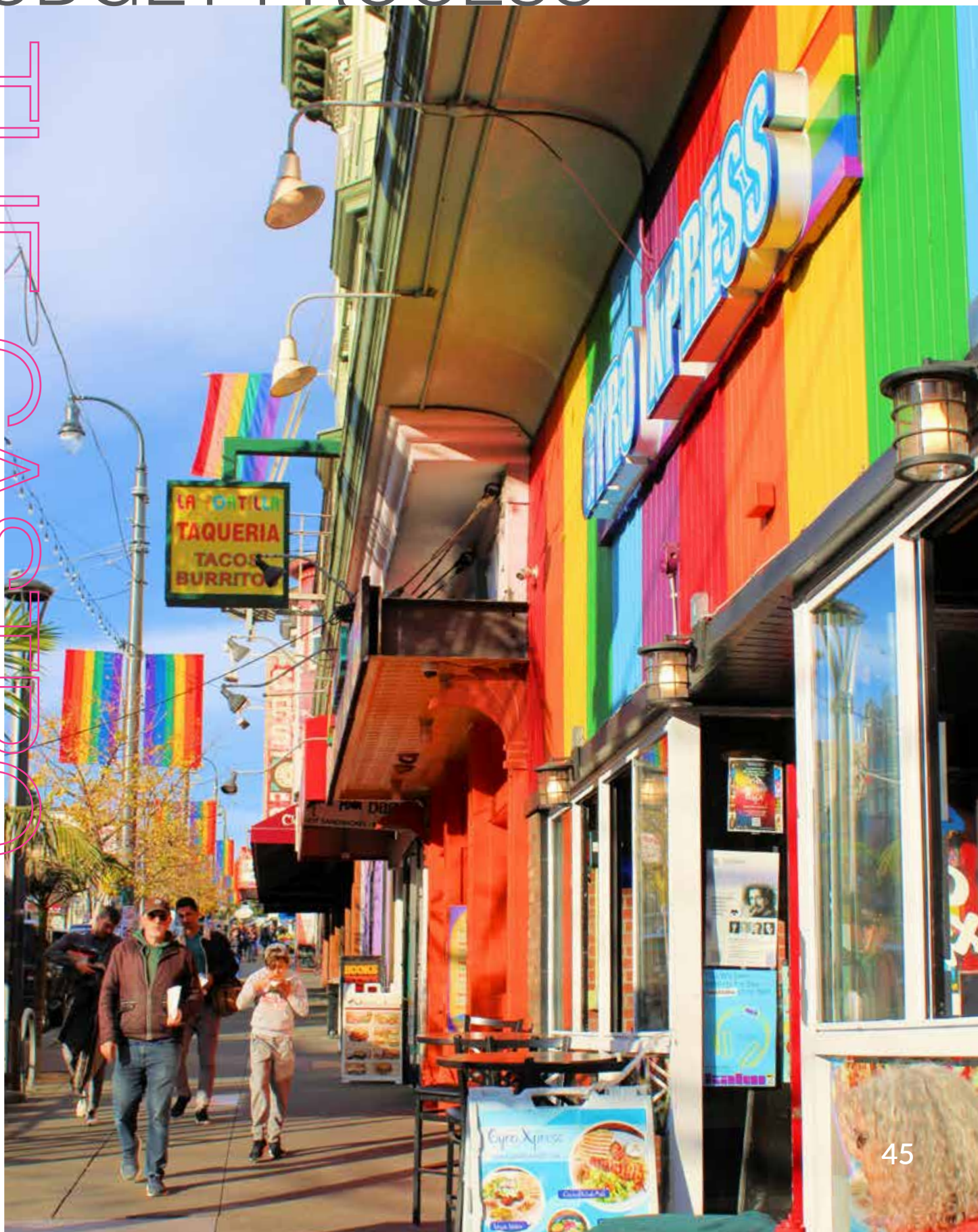
Enhancing the accessibility of high-quality resources and services for underserved populations is one strategy for promoting greater equity within San Francisco. The Department of Children, Youth and Their Families (DCYF) administers the City's investments in children, youth, transitional age youth, and their families through the Children and Youth Fund. In FY 2023, DCYF invested $165 million in funding to support programs in the following service areas: educational supports, enrichment, leadership and skill building. Program participants from populations that demonstrate increased levels of need made up 74.3 percent of total participants, which was slightly below DCYF's target of 75 percent. The year 2023 marked the third consecutive year in which DCYF increased the proportion of program participants from populations of need. DCYF expects to meet its target this year. DCYF aims to continue its commitment to providing equitable resources and services to strengthen communities and make San Francisco a great place to grow up.

DCYF FUNDED. *Percent of Participants in DCYF-funded programs from populations that demonstrate increased levels of need.*



BUDGET PROCESS

THE CASTRO



LONG-TERM FINANCIAL PLANNING PROCESS

The Constitution of the State of California requires all cities to adopt a balanced budget wherein revenues match expenditures. To ensure that San Francisco can meet its immediate needs while planning for long-term growth, the City has adopted a process that develops annual budgets alongside multi-year financial plans. This process assumed its current form with the passage of Proposition A on November 3, 2009, which replaced annual budgeting with two-year budgeting, and required additional long-term financial planning.

The sections below provide an understanding of the processes that guide San Francisco's multi-year and annual financial plans.

Multi-Year Financial Planning Process

The City operates on a two-year budget, which is guided by two fundamental components. The first consists of the City's revenue and expenditure projections, which are developed via four analytical assessments. The second consists of the City's financial and reserve policies, which assume unexpected fiscal pressures that may not be accounted for in the revenue and expenditure projections. In addition, the City's long-term information technology and capital needs are assessed through citywide processes. The components and processes that guide San Francisco's multi-year plans are described in more detail below.

Two-Year Budget Cycle

On November 3, 2009, voters approved Proposition A, amending the City Charter to stabilize spending by requiring two-year budgeting for all city departments and multi-year financial planning.

In Fiscal Year (FY) 2010-11, the City adopted two-year budgets for the following four departments: Airport, Port, Public Utilities Commission, and Municipal Transportation Agency. These four departments proposed fixed two-year budgets for FY 2024-25 and FY 2025-26. The rest of the City's departments will submit rolling two-year budgets over the same period. Two-year budgeting has been in effect for all departments since FY 2012-13.

Long-Term Operating Revenue and Expenditure Projections

The City's budget process is guided by operating revenue and expenditure projections. The Controller's Office, Mayor's Office, and the Board of Supervisors are responsible for the City's long-term financial planning. These three offices cooperate to produce four reports, including a Five-Year Financial Plan each odd calendar year, the Joint Report each even calendar year, and the Six- and Nine-Month Reports each February and May. Together, these reports provide the basis for developing the City's budget. The reports are described below and can be accessed online at **sf.gov/departments/controllers-office**.

The Controller's Six-Month Budget Status Report, published annually in early February, projects the year-end status of the City's General Fund and key special revenue and enterprise funds based on financial activity from July through December. Issues identified within this report can then be incorporated into mid-year budgetary adjustments as necessary.

The Four-Year Budget Projection ("Joint Report"), published each even calendar year, reports on projected citywide revenues and expenditures for the following four fiscal years. First required by voters in 1994, this analysis captures significant one-time budgetary items in addition to forecasting revenue and expenditure trends into the future. Beginning in FY 2011-12, the Joint Report was extended to forecast four years into the future (prior to FY 2011-12, the report projected three years into the future.) This change was required by Proposition A, which also required adoption of a biennial Five- Year Financial Plan. The Joint Report now serves as an "off-year"

update to the Five-Year Financial Plan and projects out the remaining four years of the prior year's plan. The Joint Report was last published on March 29, 2024, as an update to the City's Five-Year Financial Plan for FY 2024-25 through FY 2027-28.

The Five-Year Financial Plan, published first in December of each odd calendar year and then updated in March, forecasts expenditures and revenues over a five-year period, proposes actions to balance revenues and expenditures during each year of the plan, and discusses strategic goals and corresponding resources for city departments. On January 13, 2023, the Mayor proposed the City's seventh Five-Year Financial Plan for Fiscal Years 2023-24 through 2027-28, which was updated on March 31, 2023 and heard by the Board of Supervisors on April 12, 2023.

The Controller's Nine-Month Budget Status Report, published annually in early May, reports financial activity from July through March and includes the projected year-end status of the City's General Fund and key special revenue and enterprise funds. A comprehensive review of revenue and spending to date and discussions with financial officers at major city departments drive the report's year-end projections.

Taken as a whole, these reports are used by the Mayor's Office to prepare a balanced budget to propose to the Board of Supervisors each year and to plan for long-term financial needs. The reports provide information on the financial resources available to fund the City's programs and projections of future costs.

Capital and Information Technology Projections

As noted above, the City also engages in long-term planning for the City's infrastructure and information technology (IT) needs. Managed by the City Administrator, the City has completed comprehensive assessments of the City's near- and long-term capital and IT needs through the creation of the Ten-Year Capital Plan and the Information and Communications Technology (ICT) Plan, each of which is issued biennially in odd calendar years in conjunction with the City's Five-Year Financial Plan.

The Capital Plan is prepared under the guidance of the Capital Planning Committee (CPC), while the Committee on Information Technology (COIT) oversees the ICT Plan. Both committees work to identify, assess, and prioritize needs for the City as they relate to capital and IT investments. They also present departments with the opportunity to share information about the impact to operating costs that projects generate.

Funding for capital and technology is appropriated through the City's budget process. While the creation of the Capital and ICT Plans does not change their basic funding mechanisms, the priorities in the capital and IT budgets do reflect the policies and objectives identified in each respective plan.

Further information about capital and IT planning and expenditures can be found in the Capital Planning and Information Technology sections of this book.

Financial Policies and Enhanced Reserves

The City's budget is further guided by financial policies that plan for unforeseen financial circumstances that cannot be factored into revenue and expenditure projections. Proposition A charges the Controller's Office with proposing to the Mayor and Board of Supervisors financial policies addressing reserves, use of volatile revenues, debt, and financial measures in the case of disaster recovery, and requires the City to adopt budgets consistent with these policies once approved.

In May 2010, legislation was adopted to codify the City's practice of maintaining an annual General Reserve for fiscal pressures not anticipated in the budget and to help the City mitigate the impact of multi-year downturns. This included augmentation of the existing Rainy Day Reserve and the creation of a

new Budget Stabilization Reserve funded by excess receipts from volatile revenue streams.

Finally, independent auditors who certify the City's annual financial statements and credit ratings from the national bond rating agencies provide additional external oversight of the City's financial matters.

Mission-driven budgeting, as described by the City Charter, requires department budget requests to include goals, programs, targeted clients, and strategic plans. The requested budget must tie program funding proposals directly to specific goals. In addition, legislation passed by the Board of Supervisors requires performance standards to increase accountability. The City and County of San Francisco operates under a budget that balances all operating expenditures with available revenue sources and prior-year fund balance.

Governmental financial information statements are reported using the modified accrual basis of accounting. Revenues are recognized when they are measurable and available, and are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred as under accrual accounting. However, debt service expenditures and expenditures related to vacation, sick leave, and claims and judgments are recorded only when payment is due.

The City adopts annual budgets for all government funds on a substantially modified accrual basis of accounting, except for capital project funds and certain debt service funds that generally adopt project-length budgets.

ANNUAL BUDGET PROCESS

The budget of the City is a detailed operating plan that identifies estimated costs and results in relation to estimated revenues.

The budget includes: the programs, projects, services, and activities to be provided during the fiscal year; the estimated resources (inflows) available for appropriation; and the estimated changes to appropriations. The budget represents a process through which policy decisions are deliberated, implemented, and controlled. The City Charter prohibits expending funds for which there is no legal appropriation.

Two-Year Budget Cycle

As described in the previous section, in November 2009, voters passed Proposition A, which amended the City Charter to require the City to transition to a two-year budget cycle for all departments by FY 2012-13. In FY 2010-11, the City adopted two-year budgets covering FY 2010-11 and FY 2011-12 for four early implementation departments: the Airport, Municipal Transportation Agency, Public Utilities Commission, and Port Commission. FY 2012-13 was the first year that all city departments submitted a two-year budget for FY 2012-13 and 2013-14. Also for the first time that year, the four early-implementation departments had a "fixed" two-year budget. This means that in the second year, these departments could only amend their budget if proposed revenues or expenditures were 5.0 percent above or below projections. All other departments retained a variable two-year budget and thus are open to changes and must be rebalanced as part of the next two-year budget. Moving to a fixed two-year budget for all departments would require the passage of legislation by the Board of Supervisors. The two-year budget is developed, approved, and implemented pursuant to the process described below.

Key Participants

- Residents provide direction for and commentary

on budget priorities throughout the annual budget process. Input from residents through virtual feedback forms, stakeholder working groups convened by the Mayor's Office, public budget hearings, and communication with elected officials are all carefully considered in formulating the Mayor's proposed budget.

- City departments prioritize needs and present balanced budgets for review and analysis by the Mayor's Office of Public Policy and Finance.
- The multi-year budget projections described in the previous section as well as the Capital Planning Committee (CPC) and Committee on Information Technology (COIT) provide guidance to the Mayor's Office on both long-term fiscal trends as well as citywide priorities for capital and IT investments.
- The Mayor, with the assistance of the Mayor's Office of Public Policy and Finance, prepares and submits a balanced budget to the Board of Supervisors on an annual basis.
- The Board of Supervisors is the City's legislative body and is responsible for amending and approving the Mayor's proposed budget. The Board's Budget and Legislative Analyst also participates in reviews of city spending and financial projections and makes recommendations to the Board on budget modifications.
- The Controller is the City's Chief Financial Officer and is responsible for projecting available revenue to fund city operations and investments in both the near- and long-term. In addition, the City Services Auditor Division of the Controller's Office is responsible for working with departments to develop, improve, and evaluate their performance standards.

Calendar and Process

Beginning in September and concluding in July, the annual budget cycle can be divided into three major stages (see calendar at the end of this section):

- Budget Preparation: budget development and submission to the Board of Supervisors.
- Approval: budget review and enactment by the Board of Supervisors and budget signing by the Mayor.
- Implementation: department execution and budget adjustments.

Budget Preparation

Preliminary projections of Enterprise and General Fund revenues for the next fiscal year by the Controller's Office and Mayor's Office staff begin in September. Around this time, many departments begin budget planning to allow adequate input from oversight commissions and the public. In December, budget instructions are issued by the Mayor's Office and the Controller's Office with detailed guidance on the preparation of department budget requests. The instructions contain a financial outlook, policy goals, and guidelines as well as technical instructions.

Three categories of budgets are prepared:

- General Fund department budgets: General Fund departments rely in whole or in part on discretionary revenue comprised primarily of local taxes such as property, sales, payroll, and other taxes. The Mayor introduces the proposed General Fund budget to the Board of Supervisors on June 1.
- Enterprise department budgets: Enterprise departments generate non-discretionary revenue primarily from charges for services that are used to support operations. The Mayor introduces the proposed Enterprise budgets to the Board of Supervisors on May 1.
- Capital and IT budgets: Capital and IT budget requests are submitted to the CPC and COIT for review. The recommendations for each committee are taken into account during the budget preparation process. The City's Ten-Year Capital Plan is brought before the Board of Supervisors and Mayor for approval concurrently with the General Fund and Enterprise department budgets.

Between December and early February, departments

prepare their budget requests and submit them to the Controller by mid-February. The Controller consolidates and verifies all of the information that departments have submitted. The Controller submits departments' proposed budget requests to the Mayor's Office of Public Policy and Finance for review in early March.

From March through June, the Mayor and the Mayor's Office of Public Policy and Finance analyze each budget proposal, examining policy and service implications in order to meet citywide needs and reflect the Mayor's goals and priorities for the upcoming year. Concurrently, the Controller's Office certifies all revenue estimates.

From February through May, the Mayor and Mayor's Office of Public Policy and Finance staff conduct a comprehensive outreach process to understand the budget priorities of San Francisco's communities and address these priorities in the budget. Additionally, the Mayor and the Mayor's Office of Public and Policy Finance meet with community groups to understand community members' neighborhood and citywide priorities for the upcoming budget. All San Franciscans have the opportunity to submit their budget priorities and feedback to the Mayor's Office of Public Policy and Finance by email and/or online form. The Mayor's Office use all feedback to make decisions about the upcoming budget that reflect the needs and priorities of San Francisco community members.

Total budget requests must be brought into balance with estimated total revenues, which requires the Mayor's Office of Public Policy and Finance to prioritize funding requests that typically exceed projected available revenues. Before the Mayor's proposed budget is introduced to the Board of Supervisors, the Controller ensures that the finalized budget is balanced and accurate.

Approval

Upon receiving the Mayor's proposed budget, the Budget and Appropriations Committee of the Board of Supervisors holds public hearings during the month of June to review departmental requests and solicit public input. The Budget and Appropriations Committee makes recommendations to the full Board for budget approval along with their proposed changes. Since budget review lapses into the new fiscal year, the Interim Budget—usually the Mayor's proposed budget—is passed by the Board as a continuing resolution and serves as the operating budget until the budget is finalized in late July. The Mayor typically signs the budget ordinance into law by August.

The Budget and Appropriations Committee works closely with the Board of Supervisor's Budget and Legislative Analyst (BLA), which develops recommendations on departmental budgets. Informed by departmental discussions that center on justifications for proposed expenses and comparison with prior year spending, the BLA forwards a report with recommended reductions. The Budget and Appropriations Committee reviews the Budget Analyst's recommended expenditure reductions, along with department and public input, before making final budget recommendations to the full Board of Supervisors.

Because the budget must be balanced, expenditure reductions that are made to General Fund departments represent unallocated monies that the Board of Supervisors can apply to new public services or to offset proposed budget cuts. The Board of Supervisors generates a list of budget policy priorities that the Budget and Appropriations Committee uses to guide funding decisions on the unallocated pool of money. The Budget Committee then votes to approve the amended budget and forwards it to the full Board by June 30th.

As required by the City Charter, the Board of Supervisors must vote on the budget twice between

July 15 and August 1. At the first reading, which occurs the first Tuesday after July 15, amendments may be proposed and, if passed by a simple majority, added to the budget. These amendments may be proposed by any member of the Board of Supervisors and can reflect further public input and/or Board policy priorities. At the second reading, the Board votes on the amended budget again, and, if passed, the budget is forwarded to the Mayor for final signature. If additional amendments are proposed during the second reading, the budget must go through another reading a week later. Final passage by the Board must occur before the August 1 deadline.

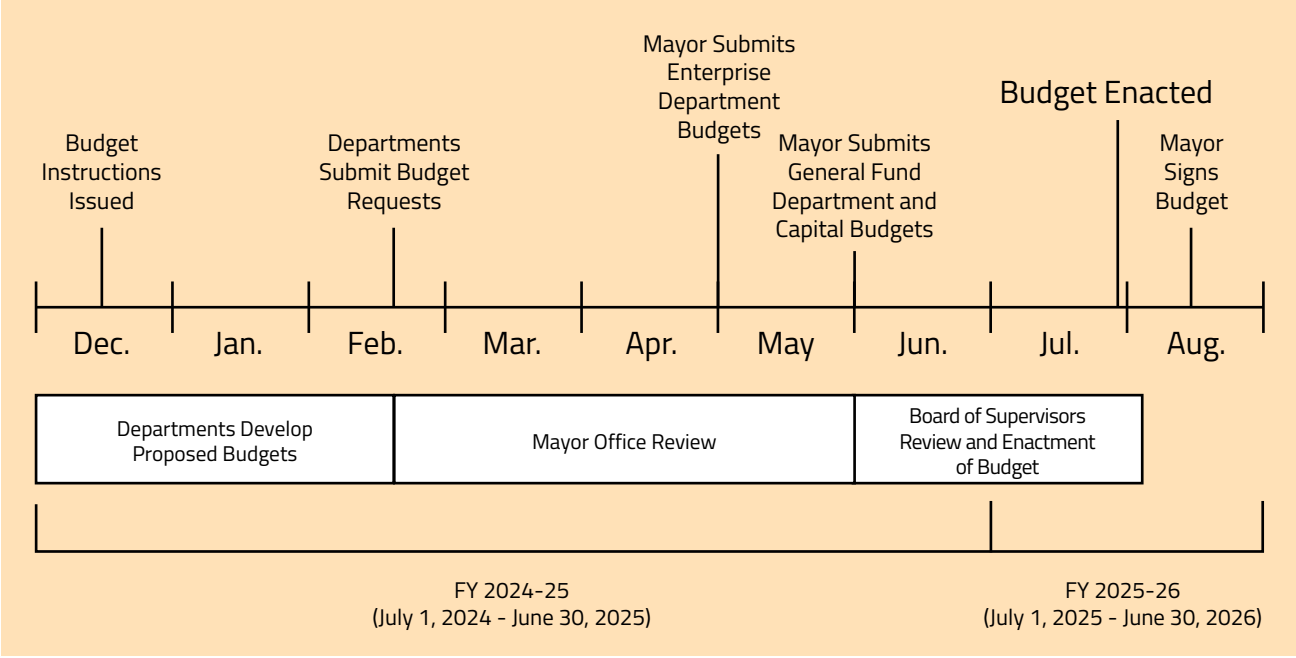
The Mayor has 10 days to approve the final budget, now called the Budget and Appropriation Ordinance. The Mayor may sign the budget as approved by the Board, making it effective immediately, or may veto any portion, whereupon the budget returns to the Board of Supervisors. The Board has ten-days to override any or all of the Mayor's vetoes with a two-thirds majority vote. In this case, upon Board vote, the budget is immediately enacted, thus completing the budget process for the fiscal year.

Should the Mayor opt not to sign the budget within the ten-day period, the budget is automatically enacted but without the Mayor's signature of approval. Once the Budget and Appropriation Ordinance is passed, it supersedes the Interim Budget.

Implementation

Responsibility for execution of the budget rests largely with departments. The Mayor's Office and the Controller's Office monitor department spending throughout the year and take measures to mitigate overspending or revenue shortfalls. Both offices, as well as the Board of Supervisors, also evaluate departments' achievement of performance measures on a periodic basis.

Budget adjustments during the fiscal year take place in two ways: through supplemental appropriation requests, and through grant appropriation legislation. Supplemental appropriation requests are made when a department finds that it has inadequate resources to support operations through the end of the year. Grant appropriations occur when an outside entity awards funding to a department. Both supplemental and grant appropriation requests require approval by the Board of Supervisors before going to the Mayor for final signature.



BUDGET INFORMATION & SUMMARY TABLES

OUTER SUNSET

GENERAL FUND REVENUE & EXPENDITURE TRENDS

OVERVIEW

Each year, the City prepares a budgetary forecast of General Fund-supported operating expenditures and revenues, and projects either a surplus or shortfall between the two. In odd-numbered years, the Mayor's Office works with the Controller's Office and the Board of Supervisors' Budget and Legislative Analyst to forecast revenue and expenditures to prepare the City's Five-Year Financial Plan. The most recent update to the Five-Year Financial Plan (also called the Joint Report) was released in March 2024. The March Joint Report projected deficits of $235.9 million in FY 2024-25, $553.3 million in FY 2025-26, $927.0 million in FY 2026-27, and $1,361.6 million in FY 2027-28.

The City is legally required to balance its budget each year. The proposed FY 2024-25 budget totals $15.9 billion, a $1,251.6 million, or 8.6 percent, increase over the FY 2024-25 budget. The proposed FY 2025-26 budget totals $15.5 billion, a $373.9 million, or 2.4 percent, decrease over the FY 2024-25 proposed budget.

TRENDS IN GENERAL FUND SOURCES

Total General Fund resources – which include revenue, transfers, fund balance, and use of reserves – are projected to increase by $25.9 million in FY 2024-25, or 0.4 percent above the FY 2023-24 original budget, and increase by $246.0 million, or 3.6 percent, in FY 2025-26.

REGULAR REVENUES. General Fund regular revenues make up 92.6 and 93.2 percent of total General Fund resources in FY 2024-25 and FY 2025-26, respectively. General Fund tax revenues have been profoundly affected by the pandemic. The revenue outlook for the City is closely tied to the recovery of sectors most impacted or transformed during the COVID-19 pandemic, including tourism and office-using industries. In this budget, the revenue forecast assumes long-term structural change in office usage due to the prevalence of hybrid and remote work. This negatively impacts property, transfer, and business taxes beyond the budget period. The City's hospitality-based taxes are expected to rebound after FY 2027-28.

Regular revenues are budgeted to decrease by $46.5 million in FY 2024-25, 0.7 percent less than the FY 2023-24 original budget, and increase by $267.6 million in FY 2025-26, 4.2 percent higher than the FY 2024-25 proposed budget. The FY 2024-25 decrease is largely driven by reductions in intergovernmental payments from the State and Federal government, partially offset by growth in interest income and departmental charges for services from the FY 2023-24 budget. Tax revenue is nearly flat from FY 2023-24 budget, reflecting lowered FY 2023-24 revenue expectations reported in the Controller's Six and Nine Month Reports. In FY 2025-26, revenue growth is driven by increases in business, hotel, and transfer taxes, growing $71.0 million, $30.6 million, and $48.7 million, respectively from

the FY 2024-25 budget. Additionally, Federal Emergency Management Agency reimbursements for COVID-19 and the 2023 Winter Storms are expected to increase by $75.7 million from $80.0 million in FY 2024-25 to $155.7 million.

USE OF FUND BALANCE AND USE OF RESERVES. The proposed budget allocates $445.4 million in General Fund year-end fund balance as a source in the two budget years. The budget also withdraws $135.0 million from reserves in the two budget years, including $54.8 million from the Budget Stabilization One Time Reserve, $38.3 million from the Federal and State Emergency Revenue Reserve, $29.5 million from the Business Tax Stabilization Reserve, and $15.5 million from various other reserves.

OPERATING TRANSFERS-IN. Transfers into the General Fund are budgeted at $206.9 million in FY 2024-25, which is $4.4 million, or 2.1 percent, less than what was budgeted in FY 2023-24. In FY 2025-26, transfers-in are budgeted at $203.9 million, which is $3.0 million, or 1.4 percent, less than the proposed FY 2024-25 budget. These transfers include a portion of Airport concessions revenue and 15 percent of commercial rent tax collections as authorized by June 2018 Proposition C.

Detail about General Fund Revenues

Property Tax Revenue

Both commercial and residential property valuations continue to be in flux due to remote work and high interest rates. High construction costs and difficult access to capital have led to a pause in construction of some entitled development projects. Assessments and taxes are based upon market valuations as of January 1st preceding any new fiscal year (starting on July 1st).

The FY 2023-24 General Fund share of property tax revenue is budgeted at $2,469.6 million, which is $40.4 million, or 1.6 percent, less than the FY 2023-24 budget. The FY 2025-26 General Fund share of property tax revenue is budgeted at $2,465.8 million, which is $3.8 million, or 0.2 percent, less than the proposed FY 2024-25 budget.

The budget assumes secured roll growth of 3 percent in FY 2024-25 and 2.0 percent in FY 2024-26, including the 2 percent inflation allowed under the state constitution, and unsecured values are projected to remain at current levels. Approximately $110.2 million is assumed diverted from the General Fund to tax increment financing districts in FY 2024-25, increasing to $126.5 million in FY 2025-26. Of these totals, approximately $7.2 million per year is diverted to tax increment financing districts such as the Treasure Island and Mission Rock projects, and the remainder to projects of the former redevelopment agency.

The budget assumes $2.5 billion of reductions in current year local assessment values in each of the two budget years, which translates to approximately $14.0 million in General Fund property tax revenues refunded annually. Additionally, the budget assumes refunds of $118.9 million in General Fund revenue from appeals of assessed values filed in FY 2024-25 and $136.1 million from appeals filed in FY 2025-26 will need to be paid at such time as the Assessment Appeals Board determines reductions.

Supplemental assessments capture changes in value for the portion of the tax year remaining after an assessable event—a change in ownership or new construction—results in a change in the base year assessed value of a property. Supplemental property taxes are estimated at $31.0 million in each of FY 2024-25 and FY 2025-26. Escape assessments capture a full year's increase in assessed value up to four years

after the event trigger date and are estimated to generate $16.0 million in FY 2024-25 and $18.0 million in FY 2025-26.

Excess Educational Revenue Augmentation Fund (ERAF) revenue represents the amount of property tax revenues initially diverted from the City to help the state meet its funding obligations for K-14 education. The amount that exceeds these entities' revenue limits is returned to the City. Excess ERAF revenues are budgeted at $311.6 million in FY 2024-25 and $294.8 million in FY 2025-26, based on current state law. The Governor has proposed to changes to ERAF allocation effective FY 2025-26, which would, if enacted, reduce General Fund excess ERAF by approximately $43.0 million annually. The VLF backfill amount, which is paid to locals from ERAF, is budgeted at $373.0 million in FY 2024-25 and $380.0 million in FY 2025-26. At this time there are no state proposals that would affect the City's VLF backfill.

Business Tax Revenue

The FY 2024-25 budget projects General Fund business tax revenue to reach $883.0 million, representing a $31.9 million, or 3.7 percent increase from the FY 2023-24 budget. The FY 2025-26 budget anticipates a further increase of $71.0 million, or 8.0 percent increase in business tax revenue, bringing the projected total to $954.0 million. Business tax revenue is comprised of business registration fees, administrative office tax, and gross receipts tax.

San Francisco gross receipt taxes are determined in part by the proportion of businesses' employees that physically work within City limits. Responding to the pandemic, workers who previously commuted into the City began telecommuting from home, outside the City, and business tax revenue fell accordingly. This dynamic continues to affect the City.

Office attendance has stagnated at around 40 percent to 45 percent of pre-pandemic levels according to office security company Kastle Systems. Based on survey data from WFH Research, employers plan for employees who can work from home to do so about 2.2 days per week, on average, a level that has remained essentially stable for more than a year. With lower office attendance and layoffs in the technology sector, office vacancy rates continue to rise, reaching 32.4 percent in the first quarter of 2024 according to real estate firm JLL. Considering stable levels of remote work and vacancy rates that continue to increase, the projection assumes economic growth rates of 0.0 percent in FY 2024-25 and 2.0 percent in FY 2025-26.

The budget accounts for two pieces of legislation that passed last year: a delay of tax increases for business categories most acutely affected by the pandemic, and a tax reduction for businesses that sign new leases in the City.

Sales Tax Revenue

In FY 2024-25, local sales tax revenue is budgeted at $193.7 million, which is $6.4 million, or 3.2 percent, lower than what was budgeted in FY 2023-24. FY 2025-26 local sales tax revenue is budgeted at $198.9 million, which is $5.3 million, or 2.7 percent, higher than the proposed FY 2024-25 budget.

Sales tax experienced significant losses during the COVID-19 public health emergency shut-downs. The budget assumes sales tax revenues will decrease in FY 2024-25 but slowly reach pre-pandemic levels by FY 2027-28. Factors such as inflation, interest rates, store closures, online shopping, and a shift in spending patterns toward nontaxable services have resulted in fewer luxury and discretionary purchases.

Transient Occupancy (Hotel) Tax

The FY 2024-25 General Fund share of hotel tax revenue is budgeted at $285.2 million, which is $17.7 million, or 5.9 percent, less than what was budgeted in FY 2023-24. FY 2025-26 revenue is budgeted at $315.8 million, an increase of $30.6 million, or 10.7 percent, from the proposed FY 2024-25 budget.

The City's hotel tax experienced an unprecedented decline in FY 2020-21, with a 90 percent revenue drop compared to pre-pandemic levels. The City's budget assumes hotel tax will improve in FY 2024-25 and FY 2025-26, but it will not reach pre-pandemic levels until after FY 2027-28. Because conventions drive up hotel room rates through compression pricing, the return of conferences and conventions plays a key role in the recovery of hotel tax revenues. In the first three quarters of FY 2023-24, San Francisco hosted 28 conferences with over 320,000 attendees, and is projected to reach 38 conferences and 423,000 attendees by year end. This is compared to 54 events with over 723,000 attendees in FY 2018-19.

While enplanements at San Francisco International Airport (SFO) have improved steadily since the pandemic, these gains are not resulting in proportionate growth in hotel tax, as more passengers are flying out of SFO than into SFO for leisure and work. As of March 2024, domestic and international enplanements in FY 2023- 24 to date were 11.8 percent greater than FY 2022-23, though still 10.3 percent below FY 2018-19. Current domestic seat capacity is 18.5 percent lower and international seat capacity is 3.7 percent higher than FY 2018-19. International travel has shown signs of recovery since travel restrictions were lifted in Asia in early 2023; however, visitor numbers from China, the largest Asian market pre-pandemic, are far from recovery.

Real Property Transfer Tax Revenue

Real property transfer tax revenue is budgeted at $218.9 million in FY 2024-25, representing a decrease of $3.1 million, or 1.4 percent, below what was budgeted in FY 2023-24. In FY 2025-26, revenue is budgeted at $267.6 million, an increase of $48.7 million, or 22.3 percent, above the proposed FY 2024-25 budget.

The high interest rate environment makes borrowing more difficult for individuals and businesses, and persistent remote work makes office space less attractive. The budget assumes FY 2024-25 and FY 2025-26 transfer taxes grow from a low in FY 2023-24 to a new long-term average by FY 2027-28. FY 2023-24 transfer tax is expected to be worse than FY 2022-23 transfer tax, dropping across- the-board to levels not seen since FY 2003-04 and FY 2009-10. Considering the highly volatile nature of this revenue source, the Controller's Office monitors collections throughout the fiscal year and provides regular updates to the Mayor and Board of Supervisors.

Overpaid Executive Tax

The overpaid executive tax is budgeted at $140.0 million in both FY 2024-25 and FY 2025-26. This tax is based on the ratio of a business's highest-paid managerial employee's compensation to the median compensation paid to the business's employees based in the City. The tax is levied on any business with a ratio exceeding 100:1, progressively increasing at higher ratios, which is expected to lead to some revenue volatility. Other factors contributing to fluctuations include the narrow base of expected taxpayers, annual fluctuations in the value and form of executive compensation, and the risk of tax avoidance. In tax year 2023, nearly half of the total tax was paid by the top five taxpayers. Estimates based on prior years' activity may not be predictive of future revenues.

State and Federal Grants and Subventions

General Fund federal grants and subventions are budgeted at $436.6 million in FY 2024-25, which is $72.5 million, or 14.2 percent, less than what was budgeted in FY 2023-24. In FY 2025-26, federal grants and subventions are budgeted at $518.5 million, which is $81.9 million, or 18.8 percent, less than the proposed FY 2024-25 budget.

These changes are largely driven by reimbursements from the Federal Emergency Management Agency (FEMA) for the City's COVID-19 emergency response. FEMA reimbursements are budgeted at $80.0 million in FY 2024-25, which is $90.0 million, or 52.9 percent, less than what was budgeted in FY 2023-24. In FY 2025-26, FEMA reimbursements are budgeted at $155.7 million, which is $75.7 million, or 94.6 percent, less than the proposed FY 2024-25 budget. The City's FEMA forecast is based on updated timelines upon which FEMA will obligate and remit funds for the COVID-19 public health emergency.

USE TRENDS

Personnel Expenses

The proposed budget includes an increase in total labor costs of $283.9 million, or 4.2 percent, from FY 2023-24 and an additional increase of $287.2 million, or 4.0 percent, for all funds in FY 2024-25 and FY 2025-26, respectively. This total increase includes an increase in General Fund labor costs of $140.3 million, or 4.5 percent, in FY 2024-25 and an additional increase of $118.0 million, or 3.6 percent, in FY 2025-26. The change in FY 2024-25 and FY 2025-26 is driven by cost of living adjustment increases to wages for all City employees per adopted labor contracts and increases in employee benefit costs in health and retirement.

Non-Personnel Expenses

General Fund non-personnel expenses – including professional services, materials and supplies, aid assistance, grants, capital projects and equipment, facilities maintenance, debt service, services of other departments and contributions to reserves – will decrease by $58.1 million, or 2.4 percent, in FY 2024-25 and will further decrease by $26.0 million, or 1.1 percent, in FY 2025-26. In FY 2024-25, the change is primarily due to reductions to capital and community based organization (CBO) grants and shifting CBO grants to non-General Fund sources. The change in FY 2025-26 is primarily due to further reductions to capital and General Fund community based organization (CBO) grants.

Transfers Out

Transfers Out of the General Fund are budgeted at $1.20 billion and $1.36 billion in FY 2024-25 and FY 2025-26, respectively, representing a reduction of $57.0 million in FY 2024-25 from the previous year and an increase of $152.4 million in FY 2025-26. Changes are primarily due to changes in mandatory baseline funded requirements.

SPENDING MANDATES AND DISCRETIONARY SOURCES

The General Fund represents 43.2 percent and 45.8 percent in FY 2024-25 and FY 2025-26, respectively, of the City's total budget. General Fund discretionary spending capacity, however, is less, due to voter- approved minimum spending requirements. San Francisco voters have passed ballot measures that require minimum spending levels for certain operations, including the Children's Baseline, the Transitional Youth Baseline, Our City Our Homes Baseline, Early Care and Education Baseline, the Public Library Baseline, the Public Transportation Baseline, the

City Services Auditor operations, the Municipal Symphony Baseline, Housing Trust Fund, Dignity Fund, Street Tree Maintenance Fund, Recreation and Parks Baseline, Student Success Fund and required reserve deposits.

These requirements are discussed in detail in the Controller's discussion of the Mayor's Budget, also known as the Revenue Letter, published the second week of June 2024.

FUND STRUCTURE

The fund structure chart below maps out how the City's revenue and expenditures are organized within the budget. At its most basic, a budget is divided into revenues (sources) and expenses (uses). Budgets like San Francisco's (a consolidated city and county), contain a detailed organizational scheme to group, categorize, and identify revenues and expenses. The tables displayed in the following pages summarize proposed revenues and expenditures by funding sources and uses at multiple levels, by service area, and by full time equivalent FTE employee counts.

In the public sector, financial activity is planned and recorded in a series of funds, which are created to reflect restrictions on the uses of different types of revenue. For example, enterprise funds are used to account for activities primarily funded by user charges, such as the Port, Airport, MTA and Public Utilities Commission. The General Fund is the City's largest single fund. Because it contains revenues with the broadest allowable uses (tax proceeds), it is the focus of a large amount of budget discussion and deliberation.

A **fund** is a high-level classification unit that is organized according to its purpose.

An **account** is a unique six digit code that identifies the general nature of a source or use, at its lowest level of detail. A value between 400000 and 499999 denotes a source, while a value between 500000 and 599999 denotes a use.

Accounts can be summarized at different levels. For the reports contained in this book, accounts are summarized at Level 5, into a 4 digit code. For example, accounts 501010 - Permanent Salaries and 501070 - Holiday Pay roll up to an Account Level 5 of 5010 – Salaries.

BUDGET SUMMARY TABLES

CONSOLIDATED SCHEDULE OF SOURCES AND USES

Sources of Funds	FY 2024-25			FY 2025-26		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	225,854,162	881,518,767	1,107,372,929	219,564,822	272,375,684	491,940,506
Prior Year Reserves	75,165,991	10,270,354	85,436,345	62,848,688	10,822,496	73,671,184
Regular Revenues	6,349,980,028	8,340,556,532	14,690,536,560	6,617,613,084	8,326,184,676	14,943,797,760
Transfers Into the General Fund	206,486,905	(206,486,905)		203,501,501	(203,501,501)	
Sources of Funds Total	**6,857,487,086**	**9,025,858,748**	**15,883,345,834**	**7,103,528,095**	**8,405,881,355**	**15,509,409,450**

Uses of Funds	FY 2024-25			FY 2025-26		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,237,616,386	9,810,673,803	16,048,290,189	6,366,207,522	9,798,603,508	16,164,811,030
Less Interdepartmental Recoveries	(739,153,709)	(721,875,423)	(1,461,029,132)	(773,349,799)	(785,857,611)	(1,559,207,410)
Capital Projects	52,590,744	823,161,779	875,752,523	41,060,435	387,404,843	428,465,278
Facilities Maintenance	2,515,793	84,903,241	87,419,034	2,578,332	85,883,626	88,461,958
Reserves	51,070,000	281,843,220	332,913,220	60,139,700	326,738,894	386,878,594
Transfers From the General Fund	1,252,847,872	(1,252,847,872)		1,406,891,905	(1,406,891,905)	
Uses of Funds Total	**6,857,487,086**	**9,025,858,748**	**15,883,345,834**	**7,103,528,095**	**8,405,881,355**	**15,509,409,450**

CITY AND COUNTY OF SAN FRANCISCO MAJOR FUND BUDGETARY RECAP, FY 2024-25 (IN THOUSANDS OF DOLLARS)

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

CITY AND COUNTY OF SAN FRANCISCO MAJOR FUND BUDGETARY RECAP, FY 2025-26 (IN THOUSANDS OF DOLLARS)

	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/ Trust	Total All Funds
Prior Year Fund Balance	219,565	127,826			139,159	5,328	63	491,941
Prior Year Reserves	62,849	10,822						73,671
Prior Year Sources Total	**282,414**	**138,648**			**139,159**	**5,328**	**63**	**565,612**
Property Taxes	2,465,760	286,550		256,864				3,009,174
Other Local Taxes	1,198,070	87,287						1,285,357
Business Taxes	954,000	466,897						1,420,897
Rents & Concessions	15,358	65,994			672,258	603	13,648	767,861
Fines and Forfeitures	3,508	42,902		17,389	111,469			175,269
Interest & Investment Income	146,714	42,247			69,040		9,419	267,420
Licenses, Permits & Franchises	31,989	15,493			30,494			77,976
Intergovernmental - State	898,256	185,575		700	158,296			1,242,827
Intergovernmental - Federal	518,522	231,413			133,656			883,592
Intergovernmental - Other	3,491	6,106			365,836	355		375,788
Charges for Services	354,186	162,736			4,613,726	365	1,546	5,132,559
Other Revenues	27,758	27,792		5,441	178,629		65,459	305,079
Other Financing Sources								
Current Year Sources Total	**6,617,613**	**1,620,991**		**280,394**	**6,333,403**	**1,323**	**90,073**	**14,943,798**
Contribution Transfers In		334,824			807,038			1,141,862
Operating Transfer In	203,502	191,340		2,000	288,872			685,714
Transfer In Total	**203,502**	**526,164**		**2,000**	**1,095,911**			**1,827,576**
Available Sources Total	**7,103,528**	**2,285,804**		**282,394**	**7,568,472**	**6,652**	**90,135**	**17,336,986**
Community Health	(1,158,797)	(309,779)			(1,703,248)		(9,124)	(3,180,947)
Culture & Recreation	(197,290)	(346,994)					(115)	(544,399)
General Administration & Finance	(358,047)	(170,166)				(6,652)	(80,896)	(615,761)
General City Responsibilities	(210,964)	(11,875)		(282,394)				(505,233)
Human Welfare & Neighborhood Development	(1,665,665)	(1,108,403)						(2,774,068)
Public Protection	(1,882,013)	(77,575)			(134,680)			(2,094,268)
Public Works, Transportation & Commerce	(201,261)	(207,784)			(5,319,031)			(5,728,076)
Current Year Uses Total	**(5,674,036)**	**(2,232,576)**		**(282,394)**	**(7,156,959)**	**(6,652)**	**(90,135)**	**(15,442,752)**
Contribution Transfers Out	(1,141,862)							(1,141,862)
Operating Transfer Out	(265,030)	(51,775)			(368,910)			(685,714)
Transfer Out Total	**(1,406,892)**	**(51,775)**			**(368,910)**			**(1,827,576)**
Proposed Uses Total	**(7,080,928)**	**(2,284,351)**		**(282,394)**	**(7,525,869)**	**(6,652)**	**(90,135)**	**(17,270,329)**
Fund Balance	22,600	1,453			42,604			66,657

SOURCES AND USES OF FUNDS EXCLUDING FUND TRANSFERS

	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Sources of Fund					
Local Taxes	5,677,692,086	5,661,214,975	(16,477,111)	5,715,427,776	54,212,801
Licenses & Fines	263,200,802	242,582,448	(20,618,354)	253,244,368	10,661,920
Use of Money or Property	909,537,674	994,972,783	85,435,109	1,022,281,047	27,308,264
Intergovernmental Revenue - Federal	1,018,327,190	950,346,492	(67,980,698)	883,591,646	(66,754,846)
Intergovernmental Revenue - State	1,501,342,751	1,345,278,564	(156,064,187)	1,242,826,984	(102,451,580)
Intergovernmental Revenue - Other	135,281,900	259,142,666	123,860,766	375,787,959	116,645,293
Charges for Services	4,265,301,660	4,810,763,446	545,461,786	5,132,558,947	321,795,501
Other Revenues	386,290,090	426,235,186	39,945,096	318,079,033	(108,156,153)
Use of / (Deposit to) Fund Balance	474,741,395	1,192,809,274	718,067,879	565,611,690	(627,197,584)
Sources of Fund Subtotals	**14,631,715,548**	**15,883,345,834**	**1,251,630,286**	**15,509,409,450**	**(373,936,384)**
Uses of Fund					
Salaries & Wages	4,781,063,029	5,033,723,767	252,660,738	5,227,541,820	193,818,053
Fringe Benefits	1,942,866,640	1,971,456,656	28,590,016	2,062,110,213	90,653,557
Overhead	(72,625,664)	(95,517,058)	(22,891,394)	(100,628,906)	(5,111,848)
Professional & Contractual Services	3,175,724,795	3,436,334,578	260,609,783	3,303,127,163	(133,207,415)
Aid Assistance / Grants	2,078,820,865	2,192,565,415	113,744,550	2,079,495,175	(113,070,240)
Materials & Supplies	430,934,578	471,220,624	40,286,046	484,693,509	13,472,885
Equipment	34,795,627	46,716,010	11,920,383	30,097,117	(16,618,893)
Debt Service	1,572,860,106	1,671,817,443	98,957,337	1,695,506,763	23,689,320
Services of Other Departments	1,275,636,870	1,319,972,754	44,335,884	1,382,868,176	62,895,422
Expenditure Recovery	(1,417,039,846)	(1,461,029,132)	(43,989,286)	(1,559,207,410)	(98,178,278)
Budgetary Reserves	306,729,829	332,913,220	26,183,391	386,878,594	53,965,374
Facilities Maintenance	70,131,774	87,419,034	17,287,260	88,461,958	1,042,924
Capital Renewal	25,330,454	23,177,757	(2,152,697)	21,142,547	(2,035,210)
Capital Projects	426,486,491	852,574,766	426,088,275	407,322,731	(445,252,035)
Uses of Fund Subtotals	**14,631,715,548**	**15,883,345,834**	**1,251,630,286**	**15,509,409,450**	**(373,936,384)**

USES BY SERVICE AREA AND DEPARTMENT

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Public Health	3,190,092,002	3,237,120,117	47,028,115	3,227,320,484	(9,799,633)
COMMUNITY HEALTH Total	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**

Service Area: Culture & Recreation

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Academy Of Sciences	7,460,485	7,658,802	198,317	8,608,583	949,781
Arts Commission	42,741,948	29,749,468	(12,992,480)	28,175,109	(1,574,359)
Asian Art Museum	11,412,118	11,989,871	577,753	12,505,536	515,665
Fine Arts Museum	23,247,361	23,855,820	608,459	24,485,686	629,866
Law Library	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Public Library	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
Recreation And Park Commission	263,100,390	255,926,074	(7,174,316)	255,756,429	(169,645)
War Memorial	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
CULTURE & RECREATION Total	**587,657,541**	**549,436,660**	**(38,220,881)**	**552,456,103**	**3,019,443**

Service Area: General Administration & Finance

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Assessor / Recorder	37,177,891	40,129,364	2,951,473	43,237,361	3,107,997
Board Of Supervisors	23,606,605	23,831,289	224,684	24,390,225	558,936
City Attorney	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189
City Planning	58,697,834	55,381,261	(3,316,573)	56,461,530	1,080,269
Civil Service Commission	1,511,609	1,524,657	13,048	1,582,089	57,432
Controller	83,981,973	88,974,121	4,992,148	87,029,749	(1,944,372)
Elections	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
Ethics Commission	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
General Services Agency - City Admin	596,531,211	615,161,182	18,629,971	629,096,601	13,935,419
General Services Agency - Technology	166,313,253	169,048,772	2,735,519	174,752,300	5,703,528
Health Service System	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Human Resources	150,759,857	157,621,799	6,861,942	160,462,062	2,840,263
Mayor	10,722,635	11,104,746	382,111	11,508,424	403,678
Retirement System	51,469,503	63,631,247	12,161,744	57,667,616	(5,963,631)
Treasurer/Tax Collector	50,557,260	49,251,811	(1,305,449)	48,509,243	(742,568)
GENERAL ADMINISTRATION & FINANCE Total	**1,384,412,102**	**1,445,599,813**	**61,187,711**	**1,457,250,671**	**11,650,858**

Service Area: General City Responsibilities

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
General City Responsibility	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
GENERAL CITY RESPONSIBILITIES Total	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**

USES BY SERVICE AREA AND DEPARTMENT, *Continued*

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Children; Youth & Their Families	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
Child Support Services	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Dept of Early Childhood	345,483,726	336,516,499	(8,967,227)	337,000,074	483,575
Environment	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)
Homelessness And Supportive Housing	713,292,581	846,749,768	133,457,187	677,048,675	(169,701,093)
Human Rights Commission	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
Human Services	1,191,048,628	1,240,329,633	49,281,005	1,284,120,274	43,790,641
Mayor	190,323,317	192,032,726	1,709,409	223,045,001	31,012,275
Rent Arbitration Board	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Status Of Women	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT Tot	**2,881,518,581**	**3,085,153,051**	**203,634,470**	**2,970,510,462**	**(114,642,589)**

Service Area: Public Protection

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Adult Probation	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)
Department Of Police Accountability	9,970,353	10,040,092	69,739	9,718,016	(322,076)
District Attorney	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328
Emergency Management	138,774,182	140,829,503	2,055,321	149,683,211	8,853,708
Fire Department	511,284,481	531,225,188	19,940,707	547,052,905	15,827,717
Juvenile Probation	48,967,777	46,860,549	(2,107,228)	45,174,315	(1,686,234)
Police	774,911,711	821,633,322	46,721,611	839,451,785	17,818,463
Public Defender	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189
Sheriff	291,014,602	323,557,019	32,542,417	320,835,740	(2,721,279)
Sheriff's Department Office of Inspector General	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Superior Court	32,781,944	32,981,944	200,000	33,230,508	248,564
PUBLIC PROTECTION Total	**2,009,748,658**	**2,118,139,729**	**108,391,071**	**2,159,077,746**	**40,938,017**

Service Area: Public Works, Transportation & Commerce

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Airport Commission	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)
Board Of Appeals	1,143,037	1,198,622	55,585	1,251,338	52,716
Building Inspection	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099
Economic And Workforce Development	158,081,988	137,002,863	(21,079,125)	115,079,940	(21,922,923)
Municipal Transportation Agency	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604
Port	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)
Public Utilities Commission	1,788,497,463	2,025,164,944	236,667,481	2,159,668,455	134,503,511
Public Works	453,229,178	450,799,873	(2,429,305)	404,852,616	(45,947,257)
PUBLIC WORKS, TRANSPORTATION & COMMERCE Total	**5,415,370,387**	**6,392,988,824**	**977,618,437**	**6,288,838,819**	**(104,150,005)**
Expenditure Subtotals	**17,299,073,350**	**18,416,373,162**	**1,117,299,812**	**18,094,297,112**	**(322,076,050)**
Less Interdepartmental Recoveries And Transfers	**(2,667,357,802)**	**(2,533,027,328)**	**134,330,474**	**(2,584,887,662)**	**(51,860,334)**
Net	**14,631,715,548**	**15,883,345,834**	**1,251,630,286**	**15,509,409,450**	**(373,936,384)**

USES BY SERVICE AREA, DEPARTMENT AND DIVISION

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Public Health					
HAD Public Health Admin	184,912,798	203,609,079	18,696,281	214,506,806	10,897,727
HBH Behavioral Health	719,566,016	663,407,912	(56,158,104)	607,891,463	(55,516,449)
HGH Zuckerberg SF General	1,203,933,922	1,272,888,438	68,954,516	1,300,650,710	27,762,272
HHH Health At Home	9,756,723		(9,756,723)		
HJH Jail Health	42,961,796	46,138,132	3,176,336	48,258,908	2,120,776
HLH Laguna Honda Hospital	342,383,673	359,310,156	16,926,483	360,635,371	1,325,215
HNS Health Network Services	372,754,342	391,042,785	18,288,443	386,724,723	(4,318,062)
HPC Primary Care	140,913,999	144,676,918	3,762,919	149,606,305	4,929,387
HPH Population Health Division	172,908,733	156,046,697	(16,862,036)	159,046,198	2,999,501
Public Health Total	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**
COMMUNITY HEALTH Total	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**

Service Area: Culture & Recreation

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Academy Of Sciences					
SCI Academy of Sciences	7,460,485	7,658,802	198,317	8,608,583	949,781
Academy Of Sciences Total	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**
Arts Commission					
ART Administration	20,648,070	8,428,472	(12,219,598)	7,092,476	(1,335,996)
ART Civic Design	180,721	100,921	(79,800)	104,561	3,640
ART Community Investments	19,632,436	16,641,644	(2,990,792)	17,436,397	794,753
ART Municipal Galleries	817,658	943,588	125,930	869,426	(74,162)
ART Public Art & Collections	1,254,240	3,426,292	2,172,052	2,463,712	(962,580)
ART Street Artist Program	208,823	208,551	(272)	208,537	(14)
Arts Commission Total	**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**
Asian Art Museum					
AAM Asian Art Museum	11,412,118	11,989,871	577,753	12,505,536	515,665
Asian Art Museum Total	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**
Fine Arts Museum					
FAM Fine Arts Museum	23,247,361	23,855,820	608,459	24,485,686	629,866
Fine Arts Museum Total	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**
Law Library					
LLB Law Library	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Law Library Total	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Public Library					
LIB Public Library	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
Public Library Total	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**
Recreation And Park Commission					
REC Admin Services	(3,481,146)	3,038,798	6,519,944	2,999,316	(39,482)
REC Capital Division	31,734,241	16,338,320	(15,395,921)	14,873,011	(1,465,309)
REC Operations	230,847,295	232,548,956	1,701,661	233,884,102	1,335,146
REC Zoo	4,000,000	4,000,000		4,000,000	
Recreation And Park Commission Total	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
War Memorial					
WAR War Memorial	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
War Memorial Total	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**
CULTURE & RECREATION Total	**587,657,541**	**549,436,660**	**(38,220,881)**	**552,456,103**	**3,019,443**

Service Area: General Administration & Finance

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Assessor / Recorder					
ASR Administration	7,917,237	9,236,989	1,319,752	10,395,761	1,158,772
ASR Exemptions	695,245	739,771	44,526	769,273	29,502
ASR Personal Property	3,938,669	3,885,535	(53,134)	4,031,159	145,624
ASR Public Service	2,406,603	2,340,211	(66,392)	2,441,888	101,677
ASR Real Property	14,737,251	15,628,101	890,850	16,837,560	1,209,459
ASR Recorder	3,351,610	2,536,330	(815,280)	2,601,970	65,640
ASR Standards Mapping Analysis	2,403,637	3,419,552	1,015,915	3,718,961	299,409
ASR Transactions	1,727,639	2,342,875	615,236	2,440,789	97,914
Assessor / Recorder Total	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**
Board Of Supervisors					
BOS Assessment Appeals Board	958,404	1,397,390	438,986	1,490,697	93,307
BOS Budget & Legis Analysis	3,121,318	3,204,318	83,000	3,204,318	
BOS Clerk Of The Board	6,716,622	6,004,941	(711,681)	6,051,545	46,604
BOS Local Agncy Formation Comm	386,113	396,196	10,083	408,630	12,434
BOS Sunshine Ord Task Force	196,045	203,404	7,359	210,225	6,821
BOS Supervisors	11,777,061	12,165,894	388,833	12,550,837	384,943
BOS Youth Commission	451,042	459,146	8,104	473,973	14,827
Board Of Supervisors Total	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**
City Attorney					
CAT City Attorney	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189
City Attorney Total	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**
City Planning					
CPC Administration	19,006,580	17,222,960	(1,783,620)	17,921,555	698,595
CPC Citywide Planning	8,303,864	6,989,677	(1,314,187)	7,047,442	57,765
CPC Community Equity	4,922,342	5,975,068	1,052,726	5,853,151	(121,917)
CPC Current Planning	16,623,221	17,469,628	846,407	17,713,196	243,568
CPC Environmental Planning	7,200,762	5,694,968	(1,505,794)	5,844,994	150,026
CPC Executive Office	1,838,589	1,461,111	(377,478)	1,513,287	52,176
CPC Zoning Admin & Compliance	802,476	567,849	(234,627)	567,905	56
City Planning Total	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**
Civil Service Commission					
CSC Civil Service Commission	1,511,609	1,524,657	13,048	1,582,089	57,432
Civil Service Commission Total	**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**
Controller					
CON Accounting	16,929,346	18,582,861	1,653,515	16,513,317	(2,069,544)
CON Administration	1,632,602	1,611,511	(21,091)	1,624,781	13,270
CON Budget & Analysis	3,771,694	4,122,162	350,468	4,276,138	153,976
CON City Services Auditor	26,017,618	28,058,689	2,041,071	27,357,544	(701,145)

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Controller					
CON Citywide Systems	29,978,014	30,076,002	97,988	30,840,652	764,650
CON Economic Analysis	635,682	654,375	18,693	673,779	19,404
CON Payroll	3,203,561	3,412,566	209,005	3,539,924	127,358
CON Public Finance	956,068	998,436	42,368	1,007,056	8,620
CON Refuse Rates Adm	857,388	1,457,519	600,131	1,196,558	(260,961)
Controller Total	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**
Elections					
REG Elections-Commission	77,080	77,249	169	78,445	1,196
REG Elections Services	22,865,869	25,816,850	2,950,981	22,876,953	(2,939,897)
Elections Total	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Ethics Commission					
ETH Ethics Commission	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
Ethics Commission Total	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
General Services Agency - City Admin					
ADM Administration	18,659,262	18,039,816	(619,446)	19,048,431	1,008,615
ADM Animal Care And Control	10,072,750	9,870,882	(201,868)	10,421,715	550,833
ADM City Administrator Prog	116,215,493	118,616,439	2,400,946	121,654,307	3,037,868
ADM Convention Facilities Mgmt	110,767,010	99,360,854	(11,406,156)	104,840,485	5,479,631
ADM Entertainment Commission	1,413,644	1,443,115	29,471	1,504,710	61,595
ADM Internal Services	325,482,784	354,286,932	28,804,148	357,894,170	3,607,238
ADM Medical Examiner	13,920,268	13,543,144	(377,124)	13,732,783	189,639
General Services Agency - City Admin Total	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**
General Services Agency - Technology					
DT Administration	63,114,949	63,859,468	744,519	65,525,502	1,666,034
DT Capital And Equipment	505,000	1,000,000	495,000	800,000	(200,000)
DT Communications	8,944,779	7,407,632	(1,537,147)	6,895,604	(512,028)
DT Cybersecurity	13,074,582	14,336,438	1,261,856	14,699,242	362,804
DT Enterprise Applications	7,405,111	8,463,616	1,058,505	8,247,839	(215,777)
DT Infrastructure & Operations	29,938,863	27,163,343	(2,775,520)	29,678,158	2,514,815
DT Innovation	721,363	712,593	(8,770)	733,657	21,064
DT JUSTIS	3,045,237	2,912,834	(132,403)	2,995,543	82,709
DT PMO	2,793,202	2,734,306	(58,896)	2,822,872	88,566
DT Public Safety	17,913,652	20,581,027	2,667,375	21,609,835	1,028,808
DT Rate Model Usage	8,262,630	8,593,604	330,974	8,918,375	324,771
DT Support Services	10,593,885	11,283,911	690,026	11,825,673	541,762
General Services Agency - Technology Total	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**
Health Service System					
HSS Health Service System	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Health Service System Total	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Human Resources					
HRD Administration	7,060,690	7,104,123	43,433	6,881,326	(222,797)
HRD Employee Relations	7,763,225	4,847,885	(2,915,340)	5,270,223	422,338
HRD Employment Services		15,342,910	15,342,910	16,530,931	1,188,021
HRD Equal Emplymt Opportunity	8,781,558	9,111,916	330,358	9,379,107	267,191
HRD Recruit-Assess-Client Svc	12,792,895		(12,792,895)		

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Human Resources					
HRD Workers Compensation	103,536,000	109,630,003	6,094,003	113,994,003	4,364,000
HRD Workforce Development	10,825,489	11,584,962	759,473	8,406,472	(3,178,490)
Human Resources Total	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**
Mayor					
MYR Office Of The Mayor	10,722,635	11,104,746	382,111	11,508,424	403,678
Mayor Total	**10,722,635**	**11,104,746**	**382,111**	**11,508,424**	**403,678**
Retirement System					
RET Administration	15,007,789	25,238,241	10,230,452	18,061,722	(7,176,519)
RET Health Care Trust	1,688,430	1,688,565	135	1,618,565	(70,000)
RET Investment	13,233,004	13,336,627	103,623	13,876,551	539,924
RET Retirement Services	19,618,130	21,375,157	1,757,027	22,040,771	665,614
RET SF Deferred Comp Program	1,922,150	1,992,657	70,507	2,070,007	77,350
Retirement System Total	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**
Treasurer/Tax Collector					
TTX Collection	28,370,153	32,056,352	3,686,199	31,410,760	(645,592)
TTX Impact	6,940,247	5,017,324	(1,922,923)	3,690,141	(1,327,183)
TTX Management	7,745,116	5,558,003	(2,187,113)	6,483,854	925,851
TTX Treasury	7,501,744	6,620,132	(881,612)	6,924,488	304,356
Treasurer/Tax Collector Total	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
GENERAL ADMINISTRATION & FINANCE Total	**1,384,412,102**	**1,445,599,813**	**61,187,711**	**1,457,250,671**	**11,650,858**

Service Area: General City Responsibilities

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
General City Responsibility					
GEN General City Responsibility	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
General City Responsibility Total	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**
GENERAL CITY RESPONSIBILITIES Total	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**

Service Area: Human Welfare & Neighborhood Development

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Children; Youth & Their Families					
CHF Children;Youth & Families	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
Children; Youth & Their Families Total	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**
Child Support Services					
CSS Child Support Services	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Child Support Services Total	**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Dept of Early Childhood					
DEC Children & Families Commsn	25,414,037	18,656,033	(6,758,004)	18,987,553	331,520
DEC Early Care & Education	320,069,689	317,860,466	(2,209,223)	318,012,521	152,055
Dept of Early Childhood Total	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**
Environment					
ENV Environment	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)
Environment Total	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**
Homelessness And Supportive Housing					
HOM ADMINISTRATION	23,634,513	24,755,771	1,121,258	25,572,964	817,193

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Homelessness And Supportive Housing					
HOM PROGRAMS	689,658,068	821,993,997	132,335,929	651,475,711	(170,518,286)
Homelessness And Supportive Housing Total	**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**
Human Rights Commission					
HRC Human Rights Commission	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
Human Rights Commission Total	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**
Human Services					
HSA Admin Support (HSA)	173,070,863	174,923,117	1,852,254	176,728,624	1,805,507
HSA Benefits & Family Support	528,512,345	555,633,973	27,121,628	567,138,997	11,505,024
HSA Disability & Aging Svc	489,465,420	509,772,543	20,307,123	540,252,653	30,480,110
Human Services Total	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**
Mayor					
MYR Housing & Community Dev	190,323,317	192,032,726	1,709,409	223,045,001	31,012,275
Mayor Total	**190,323,317**	**192,032,726**	**1,709,409**	**223,045,001**	**31,012,275**
Rent Arbitration Board					
RNT Rent Arbitration Board	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Rent Arbitration Board Total	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Status Of Women					
WOM Status Of Women	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
Status Of Women Total	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT Tot	**2,881,518,581**	**3,085,153,051**	**203,634,470**	**2,970,510,462**	**(114,642,589)**

Service Area: Public Protection

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Adult Probation					
ADP Adult Probation	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)
Adult Probation Total	**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**
Department Of Police Accountability					
DPA Police Accountabilty	9,970,353	10,040,092	69,739	9,718,016	(322,076)
Department Of Police Accountability Total	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**
District Attorney					
DAT District Attorney	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328
District Attorney Total	**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**
Emergency Management					
DEM Administration	36,918,586	41,526,505	4,607,919	45,013,346	3,486,841
DEM Emergency Communications	46,706,178	51,915,279	5,209,101	55,743,706	3,828,427
DEM Emergency Services	15,836,989	7,105,075	(8,731,914)	7,133,399	28,324
DEM Homeland Security Grants	39,312,429	40,282,644	970,215	41,792,760	1,510,116
Emergency Management Total	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**
Fire Department					
FIR Administration	31,257,150	31,581,141	323,991	32,505,937	924,796
FIR Airport	34,762,696	36,113,364	1,350,668	37,832,781	1,719,417
FIR Capital Project & Grants	2,109,442	2,484,914	375,472	2,614,160	129,246
FIR Fireboat	4,016,923	4,253,864	236,941	4,363,178	109,314
FIR Investigation	3,287,701	3,380,327	92,626	3,517,407	137,080
FIR Nert	346,946	394,354	47,408	404,007	9,653

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Fire Department					
FIR Operations	373,417,138	389,558,844	16,141,706	400,951,596	11,392,752
FIR Prevention	23,999,249	24,707,438	708,189	25,716,468	1,009,030
FIR Support Services	33,326,041	33,881,619	555,578	34,074,137	192,518
FIR Training	4,761,195	4,869,323	108,128	5,073,234	203,911
Fire Department Total	**511,284,481**	**531,225,188**	**19,940,707**	**547,052,905**	**15,827,717**
Juvenile Probation					
JUV Community Investments	5,835,081	5,175,797	(659,284)	4,590,321	(585,476)
JUV General	15,366,945	15,433,603	66,658	13,542,067	(1,891,536)
JUV Juvenile Hall	18,567,522	16,587,034	(1,980,488)	17,125,951	538,917
JUV Probation Services	9,198,229	9,664,115	465,886	9,915,976	251,861
Juvenile Probation Total	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**
Police					
POL Admin	151,913,702	151,857,389	(56,313)	149,439,161	(2,418,228)
POL - Airport	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
POL - FOB - Field Operations	493,125,633	526,100,730	32,975,097	538,633,680	12,532,950
POL - SOB - Special Operations	50,002,960	52,771,359	2,768,399	54,532,025	1,760,666
Police Total	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**
Public Defender					
PDR Public Defender	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189
Public Defender Total	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**
Sheriff					
SHF Administration	66,659,383	76,184,410	9,525,027	70,783,928	(5,400,482)
SHF Custody	138,940,473	153,228,812	14,288,339	155,765,528	2,536,716
SHF Field	74,432,606	78,157,992	3,725,386	81,210,229	3,052,237
SHF Planning	10,982,140	15,985,805	5,003,665	13,076,055	(2,909,750)
Sheriff Total	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**
Sheriff's Department Office of Inspector General					
SDA Inspector General	1,299,777	909,372	(390,405)	908,437	(935)
SDA Sheriff Oversight	456,951	496,329	39,378	509,093	12,764
Sheriff's Department Office of Inspector General Total	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Superior Court					
CRT Superior Court	32,781,944	32,981,944	200,000	33,230,508	248,564
Superior Court Total	**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
PUBLIC PROTECTION Total	**2,009,748,658**	**2,118,139,729**	**108,391,071**	**2,159,077,746**	**40,938,017**

Service Area: Public Works, Transportation & Commerce

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Airport Commission					
AIR Airport Director	9,142,274	3,412,717	(5,729,557)	3,508,883	96,166
AIR Bureau Of Admin & Policy	29,570,940		(29,570,940)		
AIR Capital Projects	53,385,000	203,959,343	150,574,343	103,571,983	(100,387,360)
AIR Chief Development Office	13,305,526	82,646,875	69,341,349	93,407,784	10,760,909
AIR Chief Information Office	43,791,298		(43,791,298)		
AIR Chief Operating Office	18,390,578	434,929,485	416,538,907	455,328,033	20,398,548
AIR Commercial Office	47,162,215		(47,162,215)		

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Airport Commission					
AIR Commission Secretary		741,888	741,888	764,488	22,600
AIR External Affairs	10,231,954	12,327,332	2,095,378	12,768,990	441,658
AIR Facilities	236,856,460		(236,856,460)		
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Finance & Commercial		757,127,097	757,127,097	866,717,402	109,590,305
AIR Finance Office	626,087,155		(626,087,155)		
AIR Fire Bureau	1,398,356		(1,398,356)		
AIR General	53,418,463	61,001,848	7,583,385	63,371,848	2,370,000
AIR Information Tech & Telecom		56,337,040	56,337,040	58,907,447	2,570,407
AIR Offce of General Counsel		5,654,486	5,654,486	5,661,695	7,209
AIR Operations & Security	128,536,247		(128,536,247)		
AIR ORCIF		348,306,000	348,306,000	89,888,000	(258,418,000)
AIR Planning Division	15,513,711		(15,513,711)		
AIR Police Bureau	2,889,393		(2,889,393)		
AIR Resilience & Sustainabilty		28,828,665	28,828,665	27,984,577	(844,088)
Airport Commission Total	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**
Board Of Appeals					
BOA Board of Appeals	1,143,037	1,198,622	55,585	1,251,338	52,716
Board Of Appeals Total	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Building Inspection					
DBI AdminIstration	23,899,764	24,073,026	173,262	24,315,123	242,097
DBI Inspection Services	42,486,001	42,835,324	349,323	45,629,560	2,794,236
DBI Permit Services	19,717,809	20,967,218	1,249,409	21,982,984	1,015,766
Building Inspection Total	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**
Economic And Workforce Development					
ECN Economic and Workforce Dev		38,444	38,444	63,766	25,322
ECN Economic Development	85,102,337	74,242,398	(10,859,939)	54,928,051	(19,314,347)
ECN Film Commission	1,575,000	900,000	(675,000)	950,000	50,000
ECN Office of Small Business	3,842,016	3,778,252	(63,764)	4,296,082	517,830
ECN Real Estate Development	15,261,206	15,382,398	121,192	15,433,614	51,216
ECN Workforce Development	52,301,429	42,661,371	(9,640,058)	39,408,427	(3,252,944)
Economic And Workforce Development Total	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**
Municipal Transportation Agency					
MTAAW Agency-wide	206,478,875	145,743,470	(60,735,405)	150,758,166	5,014,696
MTABD Board Of Directors	685,495	695,184	9,689	719,880	24,696
MTACC CV-Captl Progr & Constr	68,379,051	88,085,176	19,706,125	92,082,698	3,997,522
MTACO Communications	8,313,399	6,913,663	(1,399,736)	7,208,397	294,734
MTAED Executive Director	8,909,648	6,984,801	(1,924,847)	6,943,199	(41,602)
MTAFA Fit Finance & Info Tech	95,567,302	105,187,602	9,620,300	104,299,878	(887,724)
MTAGA Government Affairs	2,282,841	2,085,213	(197,628)	2,178,438	93,225
MTAHR Human Resources	31,154,816	64,745,735	33,590,919	65,839,960	1,094,225
MTASA Safety	7,646,796	6,410,528	(1,236,268)	6,635,563	225,035
MTASS Sustainable Streets	223,487,303	235,864,385	12,377,082	228,985,995	(6,878,390)
MTAST Chief Strategy Office	26,036,469	52,790,601	26,754,132	55,544,926	2,754,325
MTATS Transit Svc Division	753,965,600	771,729,541	17,763,941	803,618,717	31,889,176
MTATZ Taxi & Accessible Svc	39,852,706	35,732,165	(4,120,541)	37,174,851	1,442,686

USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

Department & Division	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Municipal Transportation Agency					
Municipal Transportation Agency Total	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**
Port					
PRT Engineering	7,298,224	8,313,683	1,015,459	8,591,543	277,860
PRT Executive	8,927,105	10,417,942	1,490,837	9,357,759	(1,060,183)
PRT Finance And Administration	35,149,829	39,821,689	4,671,860	42,334,567	2,512,878
PRT Maintenance	24,242,772	24,117,883	(124,889)	25,212,339	1,094,456
PRT Maritime	14,313,579	14,029,490	(284,089)	14,596,708	567,218
PRT Planning & Environment	3,161,954	4,037,752	875,798	4,139,585	101,833
PRT Port Commission (Portwide)	38,164,532	36,485,146	(1,679,386)	32,178,415	(4,306,731)
PRT Real Estate & Development	18,867,281	19,732,529	865,248	20,026,089	293,560
Port Total	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**
Public Utilities Commission					
HHP CleanPowerSF	369,554,174	464,121,833	94,567,659	463,274,699	(847,134)
HHP Hetch Hetchy Water & Power	315,158,785	346,411,077	31,252,292	382,248,993	35,837,916
PUB Public Utilities Bureaus	974,788	938,043	(36,745)	960,480	22,437
WTR Water Enterprise	674,483,432	738,763,194	64,279,762	785,008,801	46,245,607
WWE Wastewater Enterprise	428,326,284	474,930,797	46,604,513	528,175,482	53,244,685
Public Utilities Commission Total	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**
Public Works					
DPW Administration	(8,515,730)	(4,752,413)	3,763,317	(9,403,000)	(4,650,587)
DPW Buildings	47,344,557	48,375,368	1,030,811	33,148,198	(15,227,170)
DPW Infrastructure	177,206,970	170,407,899	(6,799,071)	143,436,427	(26,971,472)
DPW Operations	236,784,168	236,344,261	(439,907)	237,232,186	887,925
DPW Public Works Oversight	409,213	424,758	15,545	438,805	14,047
Public Works Total	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**
PUBLIC WORKS, TRANSPORTATION & COMMERCE Total	**5,415,370,387**	**6,392,988,824**	**977,618,437**	**6,288,838,819**	**(104,150,005)**
Expenditure Subtotals	**17,299,073,350**	**18,416,373,162**	**1,117,299,812**	**18,094,297,112**	**(322,076,050)**
Less Interdepartmental Recoveries And Transfers	**(2,667,357,802)**	**(2,533,027,328)**	**134,330,474**	**(2,584,887,662)**	**(51,860,334)**
Net	**14,631,715,548**	**15,883,345,834**	**1,251,630,286**	**15,509,409,450**	**(373,936,384)**

AUTHORIZED POSITIONS, GRAND RECAP DETAIL

	Position Detail	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Operating	Permanent	36,289.55	36,488.02	198.47	36,543.82	55.8
	Temporary	964.15	916.18	(47.97)	901.65	(14.53)
Non-Operating	Capital/Other	2,793.81	2,803.42	9.61	2,806.16	2.74
	Grant	398.7	396.06	(2.64)	391.45	(4.61)
Authorized Positions Total		**40,446.21**	**40,603.68**	**157.47**	**40,643.08**	**39.4**
Unfunded Positions	Attrition Savings	(3,858.76)	(4,115.69)	(256.93)	(4,132.01)	(16.32)
	Capital/Other	(3,185.81)	(3,202.92)	(17.11)	(3,207.26)	(4.34)
Unfunded Positions Total		**(7,044.57)**	**(7,318.61)**	**(274.04)**	**(7,339.27)**	**(20.66)**
Net Funded Positions		**33,401.64**	**33,285.07**	**(116.57)**	**33,303.81**	**18.74**

FUNDED POSITIONS, GRAND RECAP BY MAJOR SERVICE AREA AND DEPARTMENT TITLE

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Adult Probation	144.69	143.69	(1.00)	143.51	(0.18)
Department Of Police Accountability	40.84	39.82	(1.02)	38.76	(1.06)
District Attorney	295.29	293.75	(1.54)	293.55	(0.20)
Emergency Management	313.13	304.46	(8.67)	315.48	11.02
Fire Department	1,805.90	1,831.21	25.31	1,831.41	0.20
Juvenile Probation	173.67	176.14	2.47	174.17	(1.97)
Police	2,933.86	2,971.16	37.30	2,962.95	(8.21)
Public Defender	217.40	219.33	1.93	214.11	(5.22)
Sheriff	995.38	1,002.80	7.42	1,000.38	(2.42)
Sheriff's Department Office of Inspector General	4.52	1.15	(3.37)	0.74	(0.41)
Service Area: A Total	**6,924.68**	**6,983.51**	**58.83**	**6,975.06**	**(8.45)**

Service Area: B Public Works, Transportation & Commerce

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Airport Commission	1,681.63	1,798.92	117.29	1,818.24	19.32
Board Of Appeals	4.25	3.94	(0.31)	3.94	0.00
Building Inspection	269.24	278.68	9.44	279.11	0.43
Economic And Workforce Development	116.58	116.53	(0.05)	117.03	0.50
Municipal Transportation Agency	5,649.98	5,380.29	(269.69)	5,355.21	(25.08)
Port	258.97	243.03	(15.94)	244.89	1.86
Public Utilities Commission	1,723.51	1,768.83	45.32	1,794.84	26.01
Public Works	1,164.52	1,150.05	(14.47)	1,130.24	(19.81)
Service Area: B Total	**10,868.67**	**10,740.27**	**(128.40)**	**10,743.50**	**3.23**

Service Area: C Human Welfare & Neighborhood Development

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Children; Youth & Their Families	70.79	66.83	(3.96)	66.99	0.16
Child Support Services	64.12	59.76	(4.36)	58.45	(1.31)
Dept of Early Childhood	63.19	69.89	6.70	70.07	0.18
Environment	82.66	92.31	9.65	88.06	(4.25)
Homelessness And Supportive Housing	247.13	260.30	13.17	261.22	0.92
Human Rights Commission	31.10	34.39	3.29	34.36	(0.03)
Human Services	2,261.76	2,301.80	40.04	2,306.07	4.27
Mayor	40.22	37.91	(2.31)	39.25	1.34
Rent Arbitration Board	49.88	49.94	0.06	49.94	0.00
Status Of Women	10.09	8.24	(1.85)	7.43	(0.81)
Service Area: C Total	**2,920.93**	**2,981.37**	**60.44**	**2,981.84**	**0.47**

Service Area: D Community Health

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Public Health	7,720.50	7,637.60	(82.90)	7,688.50	50.90
Service Area: D Total	**7,720.50**	**7,637.60**	**(82.90)**	**7,688.50**	**50.90**

FUNDED POSITIONS, GRAND RECAP BY MAJOR SERVICE AREA AND DEPARTMENT TITLE, *Continued*

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Academy Of Sciences	13.35	13.35	0.00	13.35	0.00
Arts Commission	29.79	28.30	(1.49)	28.32	0.02
Asian Art Museum	52.51	53.03	0.52	53.04	0.01
Fine Arts Museum	107.91	108.17	0.26	108.17	0.00
Law Library	2.38	2.41	0.03	2.41	0.00
Public Library	717.23	725.97	8.74	725.97	0.00
Recreation And Park Commission	986.82	991.53	4.71	971.53	(20.00)
War Memorial	67.38	66.88	(0.50)	66.86	(0.02)
Service Area: E Total	**1,977.37**	**1,989.64**	**12.27**	**1,969.65**	**(19.99)**

Service Area: F General Administration & Finance

Department	2023-2024 Budget	2024-2025 Proposed	Changes from 2023-2024	2025-2026 Proposed	Changes from 2024-2025
Assessor / Recorder	170.27	179.59	9.32	186.20	6.61
Board Of Supervisors	92.05	92.73	0.68	92.71	(0.02)
City Attorney	316.21	336.45	20.24	326.71	(9.74)
City Planning	186.20	169.63	(16.57)	168.41	(1.22)
Civil Service Commission	6.00	6.00	0.00	6.00	0.00
Controller	250.23	246.17	(4.06)	246.12	(0.05)
Elections	55.11	58.30	3.19	55.58	(2.72)
Ethics Commission	30.56	27.61	(2.95)	28.94	1.33
General Services Agency - City Admin	974.49	943.70	(30.79)	939.06	(4.64)
General Services Agency - Technology	259.12	259.46	0.34	260.07	0.61
Health Service System	47.67	40.04	(7.63)	40.00	(0.04)
Human Resources	205.47	201.79	(3.68)	202.21	0.42
Mayor	42.76	42.92	0.16	42.92	0.00
Retirement System	151.85	157.43	5.58	159.74	2.31
Treasurer/Tax Collector	201.49	190.86	(10.63)	190.59	(0.27)
Service Area: F Total	**2,989.49**	**2,952.68**	**(36.81)**	**2,945.26**	**(7.42)**
Report Grand Total	**33,401.64**	**33,285.07**	**(116.57)**	**33,303.81**	**18.74**

DEPARTMENT BUDGETS

UPPER MARKET

ACADEMY OF SCIENCES

MISSION

The Academy of Sciences (The Academy) is an aquarium, planetarium, rainforest, and natural history museum in the heart of San Francisco's Golden Gate Park. The Academy's mission is to regenerate the natural world through science, learning, and collaboration. It is a leading institution for biodiversity research and exploration, environmental education, and sustainability across the globe. For more information about this department's services, please visit **calacademy.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $7.6 million for the Academy of Science is approximately $0.198 million, or 2.7 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of $8.6 million is $0.9 million, or 12.4 percent, higher than the FY 2024-25 proposed budget. This change is primarily due increases in interdepartmental spending.

Exhibit Accessibility

The Academy offers a variety of free and reduced admission opportunities and access programs that bring the wonders of science and the natural world to life for over 210,000 visitors each year. The "Academy for All" initiative serves children and their families annually through free and low-cost programs including free admission days, free field trips, and special programs targeting youth traditionally underrepresented in STEM fields. The Academy partners with many of the City's community based organizations to highlight this accessibility. From toddlers to young adults, the Department provides pathways for discovery, learning, and workforce development.

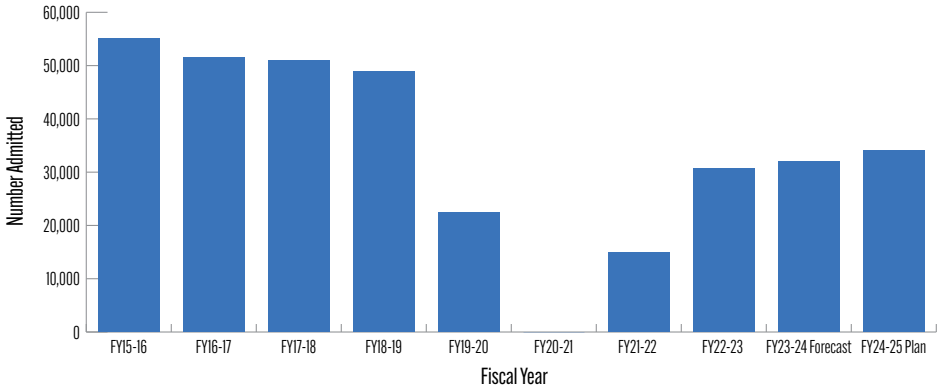
Capital Investment

The Academy continues to invest in facilities maintenance and building projects intended to keep the Steinhart Aquarium in working order and ensure a safe environment for staff, visitors, and live animals. This investment in preventative maintenance will decrease future facilities maintenance costs and represents an investment in City resources.

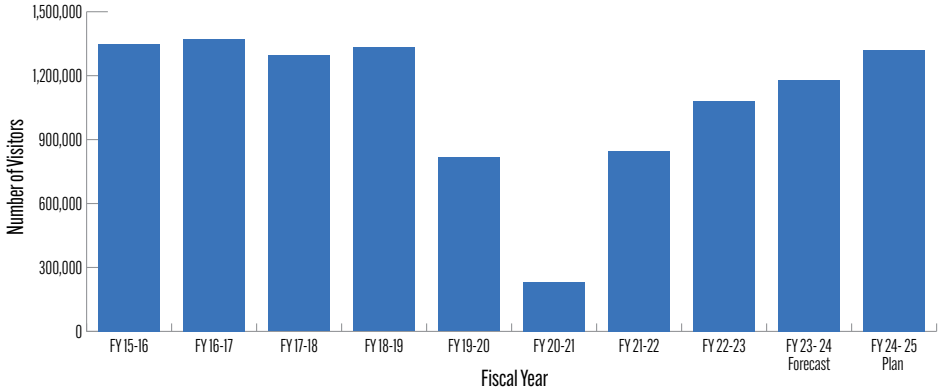
Philanthropic Endeavors

The Academy of Science's fundraising efforts are focused on museum accessibility and our three major initiatives: Hope for Reefs II, Thriving California, and Islands 2030. These initiatives align with the Academy's mission and leverage exhibits within the museum to inspire better understanding and regeneration of the natural world.

STUDENTS ADMITTED FREE. *The Academy continues to expand its free admission program for San Francisco School Groups.*



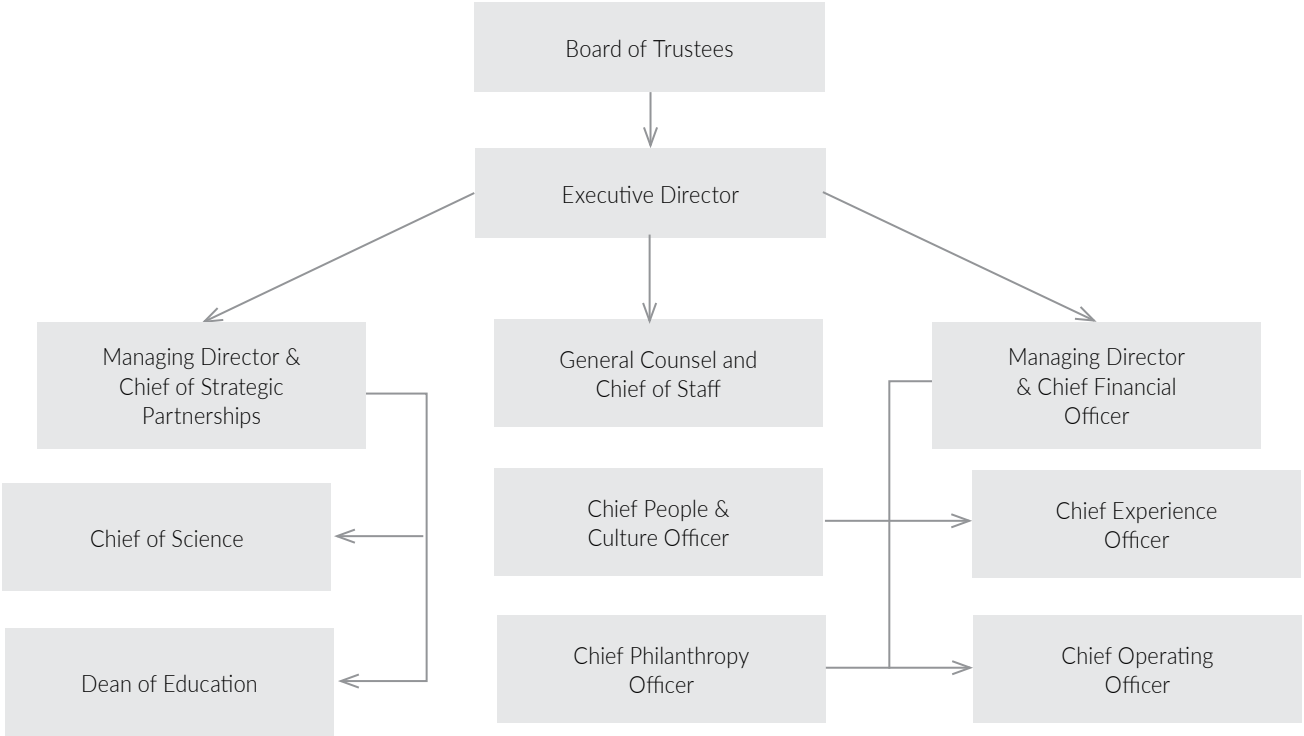
NUMBER OF VISITORS. *On average, the Academy hosts over 1 million visitors each year.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Ensure unencumbered access to science learning experiences					
City cost per visitor (SCI)	$7.3	$6.0	$6.8	$4.5	$4.5
Number of visitors utilizing the Museums for All Program	92,957	113,114	76,690	121,880	125,536
Educate and inspire the world					
Number of visitors	1,081,908	1,179,245	1,093,000	1,322,185	1,348,629
Recycling rate of Academy waste	75%	70%	70%	70%	70%
Maintain the Steinhart aquarium as a world class leading aquarium					
Number of public floor visitor engagements with education staff	1,798,389	2,000,000	2,000,000	2,000,000	2,000,000
Percentage of randomly surveyed visitors rating the quality of the Aquarium as good or better	94%	96%	97%	96%	96%
Provide STEM education opportunities to all members of the community					
Number of school-aged children participating in an Academy educational program	214,166	106,473	200,000	200,000	200,000
Number of Careers in Science Program interns	49	40	45	50	41
Number of hours worked by Careers in Science interns	6,028	6,170	5,700	6,200	6,200
Promote workforce inclusivity					
Percent of management positions held by women	61%	65%	64%	65%	65%

ORGANIZATIONAL STRUCTURE: ACADEMY OF SCIENCES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	13.35	13.35	0.00	13.35	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**13.35**	**13.35**	**0.00**	**13.35**	**0.00**
Sources					
General Fund	7,460,485	7,658,802	198,317	8,608,583	949,781
Sources Total	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**
Uses - Operating Expenditures					
Salaries	1,839,159	1,906,527	67,368	1,967,590	61,063
Mandatory Fringe Benefits	679,209	705,852	26,643	731,607	25,755
Non-Personnel Services	1,215,448	1,140,081	(75,367)	1,140,081	
Capital Outlay	919,021	928,782	9,761	1,327,221	398,439
Services Of Other Depts	2,807,648	2,977,560	169,912	3,442,084	464,524
Uses Total	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**
Uses - By Division Description					
SCI Academy of Sciences	7,460,485	7,658,802	198,317	8,608,583	949,781
Uses by Division Total	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**

ADULT PROBATION

MISSION

The mission of the Adult Probation Department (ADP) is to protect and serve the community, further justice, inspire change, and prioritize racial equity. ADP collaborates with the courts and numerous partners and community-based organizations, and provides evidence-based supervision and holistic and client-centered services. ADP values the diversity of its clients and invests in their success by providing a continuum of integrated services designed to address individual needs and help clients permanently exit the criminal justice system. ADP offers its reentry services to all justice-involved individuals, not just those on formal supervision. For more information about this department's services, please visit **sf.gov/departments/adult-probation-department**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $61.0 million for the Adult Probation Department is $2.9 million, or 4.9 percent, higher than the FY 2023-24 budget. This is primarily due to increased investments in transitional housing. The FY 2025-26 proposed budget of $60.0 million is $1.0 million, or 1.6 percent lower than the FY 2024-25 proposed budget. This change is due to one-time funding for community programs in FY 2024-25 expiring.

Housing and Supportive Services for Justice Involved

The Mayor's proposed budget includes funding to support a variety of community based services for justice-involved adults. The budget funds behavioral health and transitional housing programs.

The Community Assessment and Services Center (CASC) is a behavioral health-focused, multi-service one-stop reentry center that bridges Adult Probation Department (ADP) supervision services with comprehensive support services. Support services include case management, medication management, mentoring, 1:1 therapy, support groups, barrier removal, education and employment services. The proposed budget includes $3.4 million for CASC clinical and reentry case management; medication management and outpatient treatment services.

The proposed $3.7 million investment in the Minna transitional housing program provides 72 units of housing with case management, mental health and substance disorder treatments. The Her House transitional housing $2.3 million investment expands services for justice-involved women and their children. This women's alternative sentence program will support 39 women and children with recovery focused programming.

Organizational Development

ADP will continue organizational development initiatives to improve department operations. The proposed budget includes $100,000 to update the department's strategic plan. In addition, the department will continue to participate in the National Institute of Justice (NIJ) Coaching Model project. This Five Year Project proposes changes to the department's engagement with clients and partners and compliments the department's strategic and racial equity planning.

Recognizing the importance staff plays in ADP's organizational development efforts, the budget maintains staffing to reflect department post pandemic recruitments to ensure adequate staffing of department operations.

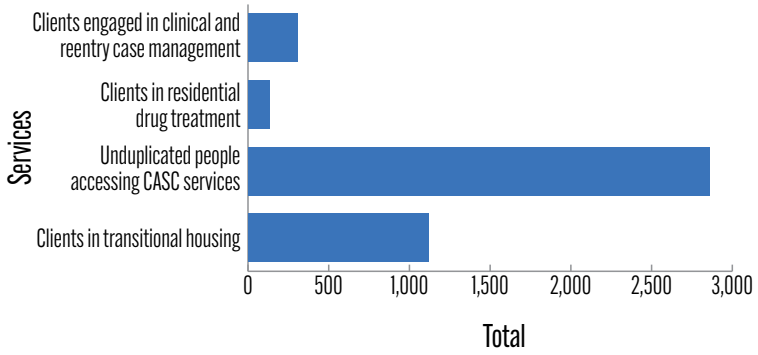
Technology Improvements

The Mayor's proposed budget continues to support technology that expands probation services and improves operational efficiencies. The budget includes $650,000 to fund Case Management System (CMS) replacement. The new CMS will automate operational practices and data collection; update court reports, case plans, reassessments and other department documents; and produce customized reports. The budget also funds Electronic Monitoring and Automated Telephone Reporting systems.

Mobile Probation Service Centers

ADP is a member of a multi-agency effort led by the Mayor's Office and Department of Emergency Management (DEM) to address homelessness and activities related to the drug trade in target areas. The Mayor's proposed budget includes $507,000 to fund a Mobile Probation Service Center (MPSC). ADP will deploy the MPSC to these target areas to increase service accessibility, client engagement in services, and officer engagement with unhoused clients.

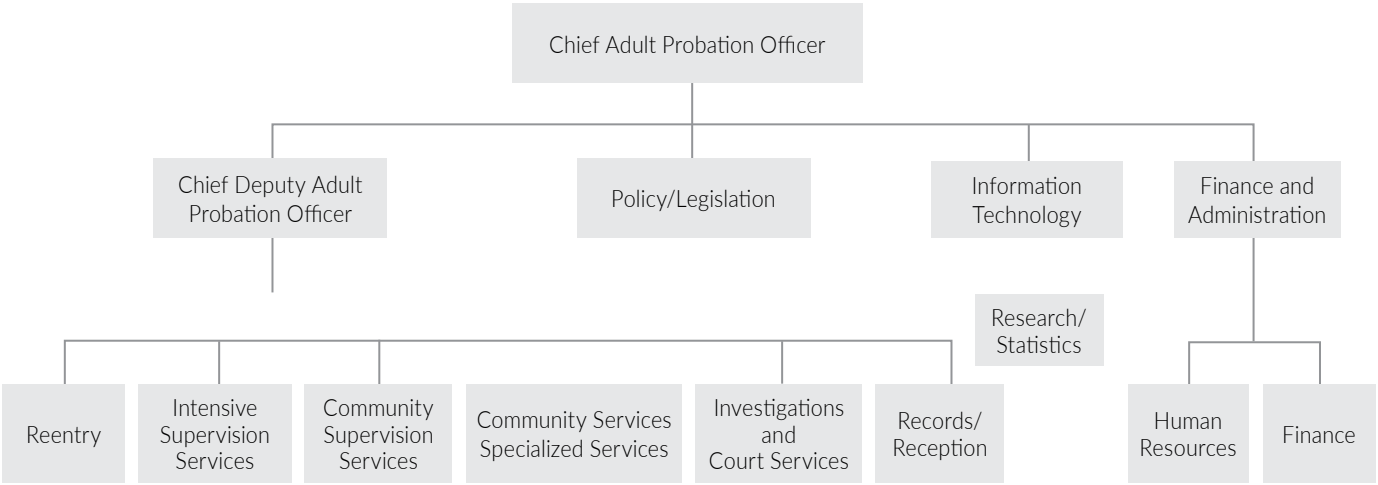
FY 2022-23 HOUSING AND BEHAVIORAL HEALTH SERVICES.
Addressing Justice-Involved Client's Behavioral Health and Housing Needs.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Provide services that break the cycle of crime					
Number of clients receiving housing services through APD-funded programs	1,166	1,000	600	600	600
Percentage of reports submitted to the Court prior to sentencing	100%	100%	100%	100%	100%
Total number of homeless nights reduced through APD-funded reentry programs	112,551	100,000	100,000	100,000	100,000
Number of clients participating in residential substance abuse treatment programs	133	150	150	150	150
Number of unique clients accessing Community Assessment & Services Center (CASC) services	2,856	3,000	2,000	2,000	2,000
Number of visits to the department by non-clients, including victims, members of the public, and justice system partners	21	85	50	50	50
Number of clients receiving case management services through the Community Assessment & Services Center	306	500	500	500	500
Number of Reentry Service Programs funded by APD	52	45	45	45	45
Number of visits to the department by clients under community supervision	5,500	5,000	5,000	5,000	5,000
Number of clients receiving APD-funded employment services	727	650	500	500	500
Number of risk and needs assessments and reassessments conducted	850	850	730	500	500
Percentage of individuals who successfully completed Post Release Community Supervision after being on PRCS for at least 12 months	75%	75%	75%	75%	75%
Percentage of individuals who successfully completed (terminated) probation	82%	80%	80%	80%	80%
Percentage of individuals who successfully completed a term of Mandatory Supervision	83%	80%	80%	80%	80%
Number of clients receiving Psychotropic Medication Management services	99	90	90	90	90
Support victims of crimes					
Percentage of identifiable victims for whom notification was attempted prior to the sentencing of the defendant	100%	100%	100%	100%	100%

ORGANIZATIONAL STRUCTURE: ADULT PROBATION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	144.69	143.69	(1.00)	143.51	(0.18)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**144.69**	**143.69**	**(1.00)**	**143.51**	**(0.18)**

Sources

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

Uses - Operating Expenditures

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

Uses - By Division Description

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

AIRPORT

MISSION

Delivering an airport experience where people and our planet come first. For more information about this department's services, please visit **flysfo.com.**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $2.1 billion for the Airport is $705.6 million, or 54.1 percent, higher than the FY 2023-24 budget. This is primarily due to an increase in capital spending and non-personnel costs. The FY 2025-26 proposed budget of $1.8 billion is $213.4 million, or 10.6 percent, lower, than the FY 2024-25 proposed budget. This change is due to a decrease in one-time capital spending from the prior year.

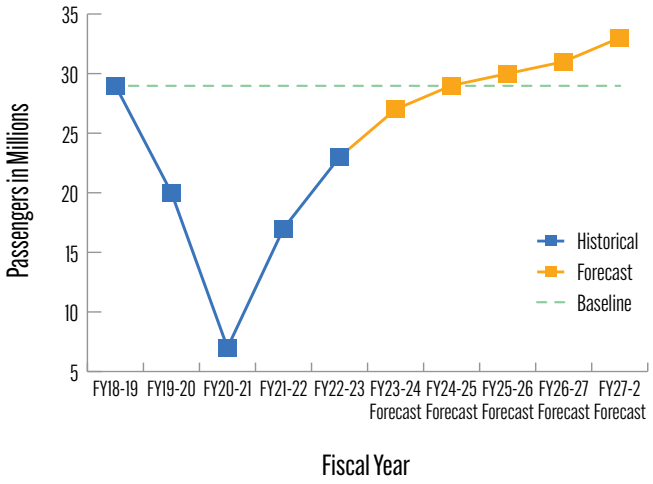
Passenger Growth

Passenger traffic is forecast to grow by 14.2 percent over the next two fiscal years. The Annual Service Payment (ASP) to the City is based upon non-aviation concession revenues and is highly dependent on passenger levels. With additional passenger activity, the ASP is forecast to grow by 11 percent over the next two years.

Airport Integrated Operations Center (AIOC)

The AIOC is a new initiative that provides a cohesive operations team that ensures safety for passengers, employees, airlines, and tenants. The AIOC was an initiative studied pre-pandemic when the Airport was seeing peak passenger levels and flagging areas of risks and threats. It will provide operational visibility and coordinated communications across the Airport to ensure operational continuity. It is a single source of information for operational status that will allow proactive management of anticipated issues by leveraging predictive insights. To implement the AIOC, the budget includes over 40 new positions.

PASSENGER ENPLANEMENTS SCENARIO. *Enplanements are expected to fully recover to FY 2018-19 pre-pandemic levels in FY 2024-25 and to exceed FY 2018-19 pre-pandemic levels in FY 2025-26.*



Accelerating Sustainability

The Airport continues to be an industry and community leader in sustainability. Key milestones include achieving the highest certification level from the Leadership in Energy and Environmental Design (LEED v4) and a Fitwel certification, leading the industry in Sustainable Aviation Fuel pipeline deliveries and expanding the Zero Waste Concessions Policy to prohibit the sale of all beverages in plastic bottles or aseptic paper packaging. Looking ahead, SFO will continue to deliver progress in its net zero initiatives.

Career Pathway Programs

The Airport has a longstanding commitment to youth employment programming, allowing participants to build professional skills essential for the workforce through internships, apprenticeships, fellowships, and training programs. The Airport's budget reflects investments to support its outreach strategy for Career Pathway Programs focused on building a talent pipeline to meet the Airport's operational needs. For example, SFO's Summer High School Internship program focuses on airport operations and career paths into City employment.

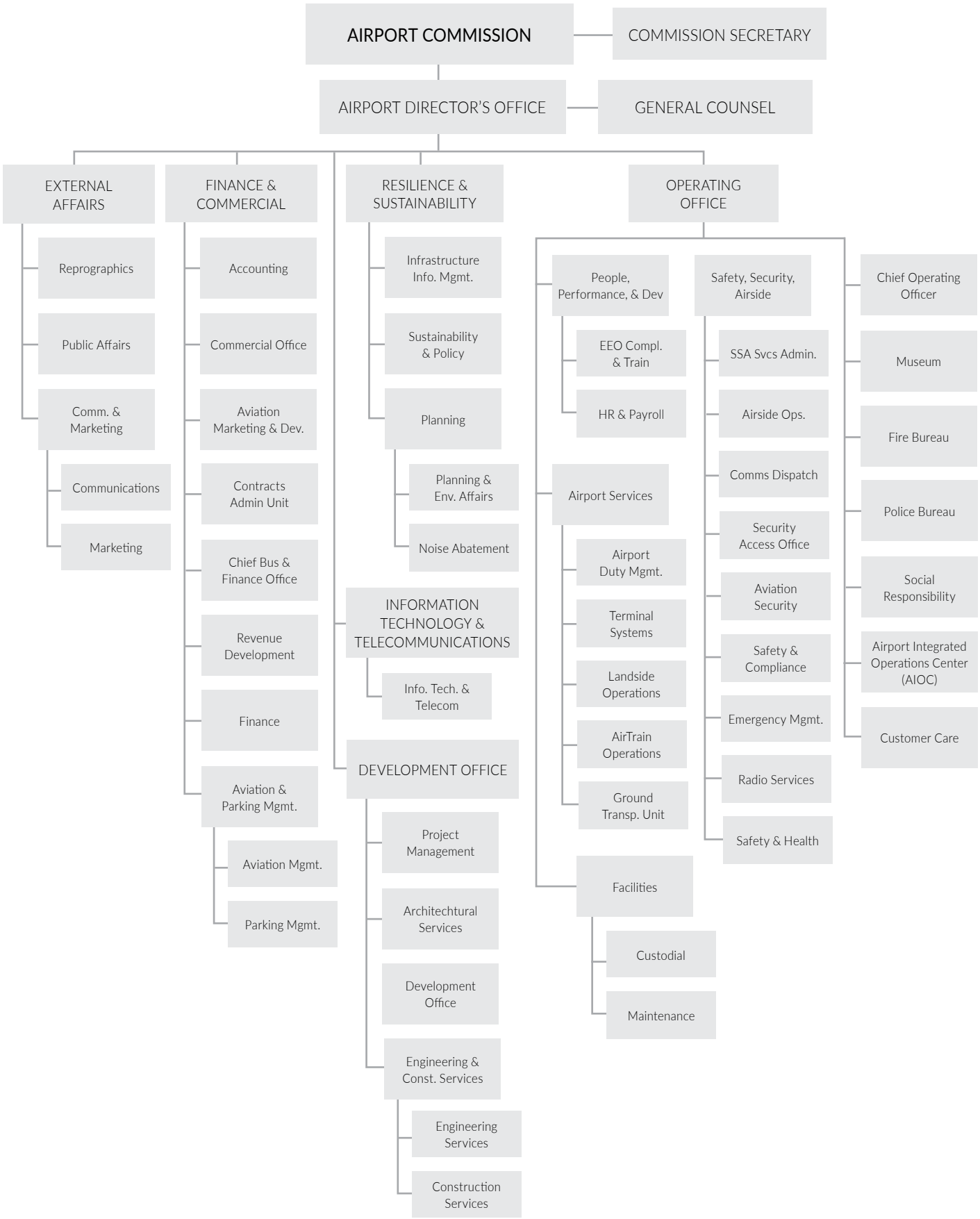
The Airport continues to partner with the Mayor's Opportunities for All (OFA) program, an initiative aimed at connecting young people of all backgrounds to paid employment, job training, and mentorship opportunities.

The Airport focuses on hiring local youth and students from diverse communities aligned with its Racial Equity Action Plan. To provide in-depth learning experiences, the Airport offers Career Advance Internships with job training workshops. The Airport's Career Pathway Programs also provides valuable work experience. Interns, trainees, fellows, and apprentices play a vital role in the operation of SFO.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Deliver exceptional business performance					
Total concession revenue per enplaned passenger	$13	$13	$12	$13	$13
Amount of annual service payment to the City's General Fund, in millions	$48	$55	$51	$58	$61
Total Annual Non-Airline Revenue	$538,697,646	$595,429,573	$556,453,000	$625,270,000	$650,202,000
Percent of tenant businesses with active Green Business certifications	14%	20%	20%	23%	25%
Percent of small business participation in Construction Sector	21%	18%	20%	20%	20%
Percent of small business participation in Concession Sector	34%	32%	30%	30%	30%
Annual percent of Non-Airline Revenue (as % of Total Operating Revenue)	49%	50%	48%	46%	44%
Nurture a competitive air service market					
Airline cost per enplaned passenger in nominal dollars	$24	$22	$22	$25	$28
Average passport processing times in SFO's customs area (in minutes) compared to other US airports of comparable passenger traffic.	2.3	2.0	4.0	4.0	4.0
Percent change in domestic air passenger volume	20%	7.0%	20%	9.7%	5.0%
Annual percent of total international passengers market share (as % of total SFO passenger traffic)	27%	21%	21%	25%	21%
Be the industry leader in safety and security					
Number of Airport-controlled runway incursions	3.0	6.0	0.0	0.0	0.0
Number of Annual Unauthorized Access Events (UAE) classified as "Criminal Intent"	1.0	3.0	0.0	0.0	0.0
Annual percent of the Airport tenants' ground support equipment inventory that has had safety inspections conducted through its Ground Support Equipment Safety Inspection Program.	8.0%	9.5%	10%	10%	10%
Achieve net zero energy and zero waste by 2021					
Percent of campus wide electricity use generated from Airport-owned renewable energy sources per Fiscal Year	1.6%	2.0%	2.0%	2.5%	4.0%
Reduction in terminal natural gas usage per square foot as a percentage of 2013 baseline	11%	10%	10%	12%	15%
Reduction in terminal electricity usage per square foot as a percentage of 2013 baseline	19%	18%	13%	14%	15%
Campus wide water savings per passenger relative to 2013 baseline	21%	20%	20%	22%	25%
Percent of campus wide waste, by mass, diverted from landfill (including ADC)	62%	70%	70%	72%	75%
Revolutionize the passenger experience					
Overall rating of the airport (measured by passenger survey where 5 is outstanding and 1 is unacceptable)	4.1	4.1	4.1	4.1	4.1

ORGANIZATIONAL STRUCTURE: AIRPORT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	1,934.74	2,057.87	123.13	2,078.24	20.37
Non-Operating Positions (CAP/Other)	(253.11)	(258.95)	(5.84)	(260.00)	(1.05)
Net Operating Positions	**1,681.63**	**1,798.92**	**117.29**	**1,818.24**	**19.32**

Sources

Intergovernmental: Federal	48,010,000	138,710,000	90,700,000	83,310,000	(55,400,000)
Intergovernmental: State	5,000		(5,000)		
Charges for Services	858,381,000	1,008,980,000	150,599,000	1,263,856,000	254,876,000
Fines, Forfeiture, & Penalties	1,664,000	1,924,000	260,000	1,950,000	26,000
Rents & Concessions	365,563,000	451,312,000	85,749,000	450,144,000	(1,168,000)
Other Revenues	59,748,000	74,893,000	15,145,000	77,762,000	2,869,000
Interest & Investment Income	22,522,000	34,756,291	12,234,291	43,298,918	8,542,627
Expenditure Recovery	88,000	38,994	(49,006)	39,644	650
IntraFund Transfers In	153,625,000	625,427,660	471,802,660	444,282,251	(181,145,409)
Other Financing Sources		3,000,000	3,000,000		(3,000,000)
Beg Fund Balance - Budget Only	64,080,682	424,425,699	360,345,017	11,950,268	(412,475,431)
Transfer Adjustment-Source	(268,257,112)	(752,444,868)	(484,187,756)	(578,961,951)	173,482,917
General Fund					
Sources Total	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**

Uses - Operating Expenditures

Salaries	220,078,480	249,153,778	29,075,298	260,438,732	11,284,954
Mandatory Fringe Benefits	93,921,103	104,252,778	10,331,675	109,616,149	5,363,371
Non-Personnel Services	189,685,653	268,016,794	78,331,141	302,769,394	34,752,600
Capital Outlay	55,093,005	563,615,182	508,522,177	198,439,879	(365,175,303)
Debt Service	575,029,174	631,236,669	56,207,495	719,304,175	88,067,506
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Intrafund Transfers Out	153,625,000	625,427,660	471,802,660	444,282,251	(181,145,409)
Materials & Supplies	16,306,528	23,021,722	6,715,194	22,478,649	(543,073)
Overhead and Allocations	(6,306,170)	(6,509,123)	(202,953)	(6,567,695)	(58,572)
Services Of Other Depts	94,953,334	104,124,263	9,170,929	114,671,134	10,546,871
Transfers Out	50,918,463	58,360,713	7,442,250	60,730,713	2,370,000
Transfer Adjustment - Uses	(153,625,000)	(625,427,660)	(471,802,660)	(444,282,251)	181,145,409
Uses Total	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**

Uses - By Division Description

AIR Airport Director	9,142,274	3,412,717	(5,729,557)	3,508,883	96,166
AIR Bureau Of Admin & Policy	29,570,940		(29,570,940)		
AIR Capital Projects	53,385,000	203,959,343	150,574,343	103,571,983	(100,387,360)
AIR Chief Development Office	13,305,526	82,646,875	69,341,349	93,407,784	10,760,909
AIR Chief Information Office	43,791,298		(43,791,298)		
AIR Chief Operating Office	18,390,578	434,929,485	416,538,907	455,328,033	20,398,548
AIR Commercial Office	47,162,215		(47,162,215)		
AIR Commission Secretary		741,888	741,888	764,488	22,600
AIR External Affairs	10,231,954	12,327,332	2,095,378	12,768,990	441,658
AIR Facilities	236,856,460		(236,856,460)		
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Finance Office	626,087,155		(626,087,155)		
AIR Fire Bureau	1,398,356		(1,398,356)		
AIR General	53,418,463	61,001,848	7,583,385	63,371,848	2,370,000
AIR Information Tech & Telecom		56,337,040	56,337,040	58,907,447	2,570,407
AIR Offce of General Counsel		5,654,486	5,654,486	5,661,695	7,209
AIR Operations & Security	128,536,247		(128,536,247)		
AIR ORCIF		348,306,000	348,306,000	89,888,000	(258,418,000)
AIR Planning Division	15,513,711		(15,513,711)		
AIR Police Bureau	2,889,393		(2,889,393)		
AIR Resilience & Sustainabilty		28,828,665	28,828,665	27,984,577	(844,088)
Uses by Division Total	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**

ARTS COMMISSION

MISSION

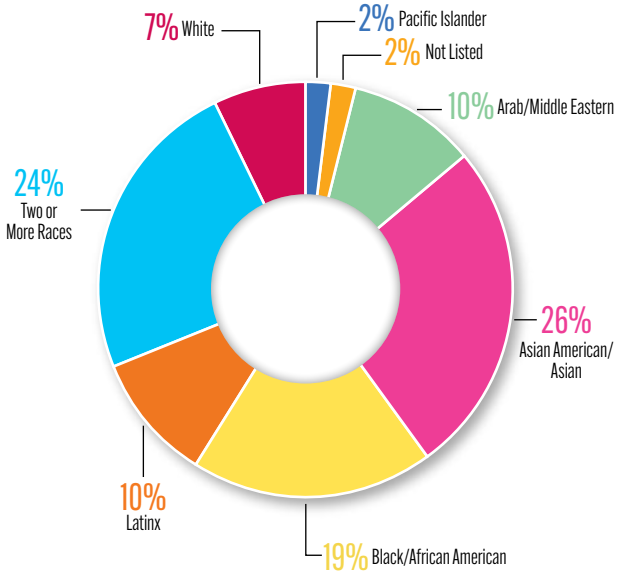
The San Francisco Arts Commission (ART) champions the arts as essential to daily life by investing in a vibrant arts community, enlivening the urban environment, and shaping innovative cultural policy. The Commission values the transformative power of art as critical to strengthening neighborhoods, building infrastructure and fostering positive social change. Additionally, the Commission strives to ensure a vibrant San Francisco where creativity, prosperity and progress go hand in hand. For more information about this department's services, please visit **sfartscommission.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $29.7 million for the Arts Commission is $13 million, or 30.4 percent, lower than the FY 2023-24 budget. This is primarily due to expiring one-time capital funds that were budgeted in FY 2023-24. The FY 2025-26 proposed budget of $28.2 million is $1.6 million, or 5.3 percent, lower than the FY 2024-25 proposed budget. This change is due to expiring one-time grant funds and capital projects.

ART's Role in the Citywide Economic Recovery

The Arts Commission (ART) continues to support San Francisco's citywide economic recovery through grants to individual artists, arts and culture nonprofits, and the City's seven cultural centers. The Arts Commission enlivens and activates spaces throughout the City by commissioning new public artworks and installing temporary public art. As visitors have returned to performances and special events, the local economy is stimulated through dining and shopping at small businesses. The arts and culture sector produces employment opportunities for the creative community and draws residents and tourists to neighborhoods' cultural sites across the City.



FY 2023-24 INDIVIDUAL ARTIST GRANTEES. *ART supports San Francisco artists and arts organizations representing historically underserved communities through grants.*

Hotel Tax Arts Allocation

Hotel tax revenue allocated to ART supports historically underserved communities through grants to individual artists and organizations, technical assistance and capacity building, economic development, education initiatives and community-based Cultural Centers. In FY 2023-24, the Arts Commission engaged with the arts community to complete the second five-year Cultural Services Allocation Plan, as required by Proposition E. This will guide the distribution of funds over the next five years in ways that reflect and respond to the community's needs.

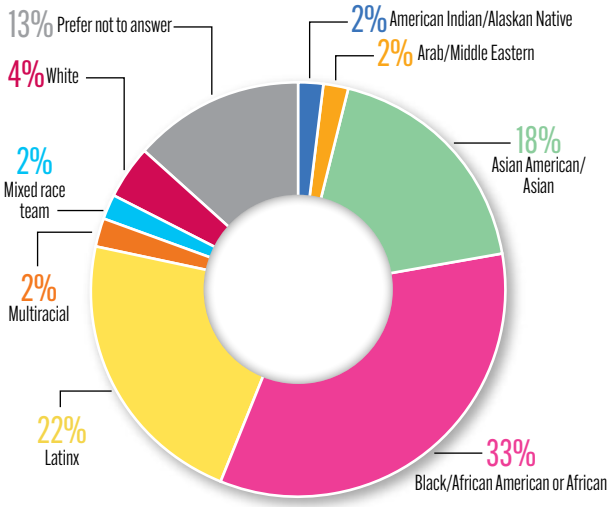
The San Francisco Arts Commission will continue working towards providing equitable access to cultural resources and creating more sustainable impact across the arts community.

Civic Art Collection

In June of 2023 the Arts Commission partnered with the Human Rights Commission and the Recreation and Parks Department to convene a Monuments and Memorials Advisory Committee (MMAC). Under direction of the Mayor, the MMAC's purpose was to examine San Francisco's public monuments and memorials and how the narratives associated with these monuments align or do not align with San Francisco's values today.

In June 2023, the Arts Commission was awarded a three-year grant by the Mellon Foundation to pursue the recommendations provided in the MMAC report. The Art's Commission's resulting project, Shaping Legacy, is a multi-year, equity-focused commitment to critically examine the monuments and memorials in San Francisco's Civic Art collection. Through the Shaping Legacy project, the Arts Commission seeks to holistically assess the Civic Art Collection, build awareness around the collection and processes, rectify current power imbalances, and engage community members. Shaping Legacy will include communities that have historically been excluded from discussions, produce an Equity Audit report, create opportunities for artist-led activations in public spaces, and support temporary installations that reimagine future monuments and memorials in San Francisco.

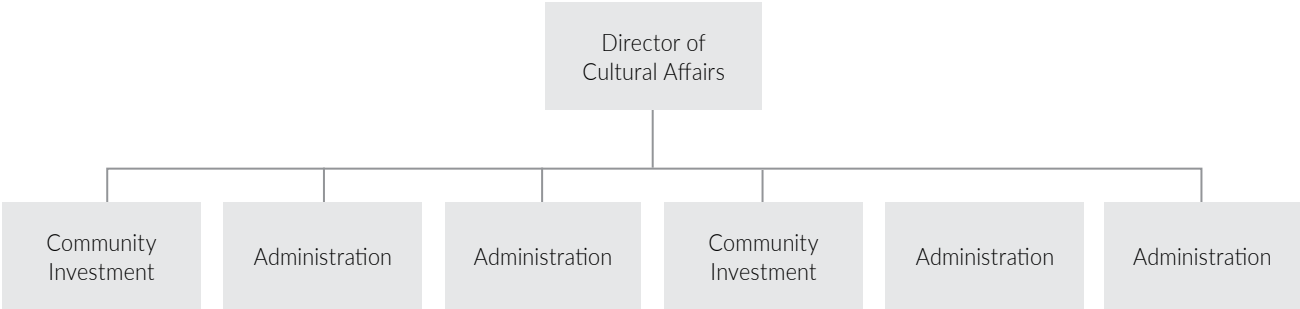
NEW PUBLIC ART COMMISSIONED AND PURCHASED IN FY 2023-24. *ART invests in new public artworks created by diverse artists to enhance San Francisco's public spaces.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Build public awareness of the value and benefits of the arts					
Number of arts and culture events funded by the Arts Commission in a year	687	1,108	1,000	1,080	1,050
Invest in a vibrant arts community					
Number of artists and organizations attending technical assistance and capacity building workshops/year	152	735	400	500	500
Number of payments to individual artists by the Arts Commission	381	400	350	400	400
Improve operations to better serve the San Francisco arts ecosystem					
# of employees for whom performance appraisals were scheduled (ART)	40	43	40	41	41
# of employees for whom scheduled performance appraisals were completed (ART)	40	43	40	41	41
Enliven the urban environment					
Number of permanently-sited artworks accessible to the public during the fiscal year	682	715	675	721	725

ORGANIZATIONAL STRUCTURE: ARTS COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	41.44	40.25	(1.19)	40.27	0.02
Non-Operating Positions (CAP/Other)	(11.65)	(11.95)	(0.30)	(11.95)	
Net Operating Positions	**29.79**	**28.30**	**(1.49)**	**28.32**	**0.02**

Sources

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

Uses - Operating Expenditures

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

Uses - By Division Description

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

ASIAN ART MUSEUM

MISSION

The Asian Art Museum (the Museum) celebrates, preserves, and promotes Asian and Asian American art and cultures for local and global audiences. We provide a dynamic forum for exchanging ideas, inviting collaboration, and fueling imagination to deepen understanding and empathy among people of all backgrounds. For more information about this department's services, please visit **asianart.org**

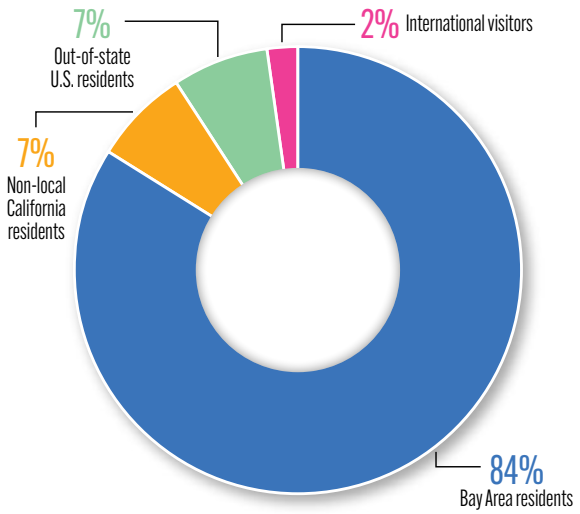
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024–25 budget of $12.0 million for the Asian Art Museum is $0.6 million, or 5.1 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefits cost increases. The FY 2025-26 proposed budget of $12.5 million is $0.5 million, or 4.3 percent, higher than the FY 2024-25 proposed budget. This change is also due to salary and benefit cost increases.

Ongoing Priorities

One of the top priorities of the Asian Art Museum is to create thought-provoking experiences that demonstrate the impact and relevance of Asian and Asian American art and culture in contemporary life. Its focus is to challenge stereotypes, create cross-cultural understanding, celebrate heritage and innovation, and connect the past to both present and future.

VISITOR ORIGIN. *A majority of the Museum's visitors were Bay Area locals.*



The Museum has recently adopted the following core strategic priorities:

- Become experience-centered
- Accelerate digital transformation
- Double and diversify audiences
- Increase and diversify revenues

A privately funded exhibition pavilion opened in July 2021 and a new rooftop art terrace opened in the fall of 2023. The transformed space and museum priorities will allow the Museum to increase its contribution to the economic recovery of the City, the City's global tourism market, and vitality of the Civic Center neighborhood.

Accessibility

The Museum strives to ensure stakeholders reflect the ethnic and cultural diversity of the Bay Area. General admission is free the first Sunday of every month, as well as during a variety of heritage celebrations and access days throughout the year. In addition to participating in the San Francisco Museums for All program, the Museum also offers free admission to museum members, children aged 12 and under, San Francisco Unified School District (SFUSD) students, active-duty military, and college students visiting as part of their coursework.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Ensure unencumbered access to Asian and Asian American art and culture					
City cost per visitor (AAM)	$75	$59	$34	$55	$55
Illuminate Asian art and culture for a global audience					
Number of museum members	7,600	10,000	8,600	10,000	12,000
Number of museum visitors	106,000	185,000	300,000	175,000	200,000
Reach and engage expanded audiences					
Number of school program participants	14,200	9,000	13,000	15,000	15,000
Number of public engagement participants	23,200	28,265	40,260	36,000	48,000
Website Views	3,760,000	4,277,058	3,592,242	4,277,000	4,704,000
Social Media Engagements	400,000	478,282	477,759	530,893	562,747
Social Media Followers	440,000	529,886	519,246	598,771	640,685

ORGANIZATIONAL STRUCTURE: ASIAN ART MUSEUM

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	52.51	53.03	0.52	53.04	0.01
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**52.51**	**53.03**	**0.52**	**53.04**	**0.01**
Sources					
Charges for Services	391,982	388,636	(3,346)	405,686	17,050
General Fund	11,020,136	11,601,235	581,099	12,099,850	498,615
Sources Total	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**
Uses - Operating Expenditures					
Salaries	5,586,477	5,868,688	282,211	6,091,770	223,082
Mandatory Fringe Benefits	2,247,643	2,363,541	115,898	2,463,220	99,679
Non-Personnel Services	1,041,116	1,041,116		1,041,116	
Capital Outlay	722,911	864,807	141,896	822,547	(42,260)
Overhead and Allocations	30,798	12,532	(18,266)	12,532	
Services Of Other Depts	1,783,173	1,839,187	56,014	2,074,351	235,164
Uses Total	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**
Uses - By Division Description					
AAM Asian Art Museum	11,412,118	11,989,871	577,753	12,505,536	515,665
Uses by Division Total	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**

ASSESSOR-RECORDER

MISSION

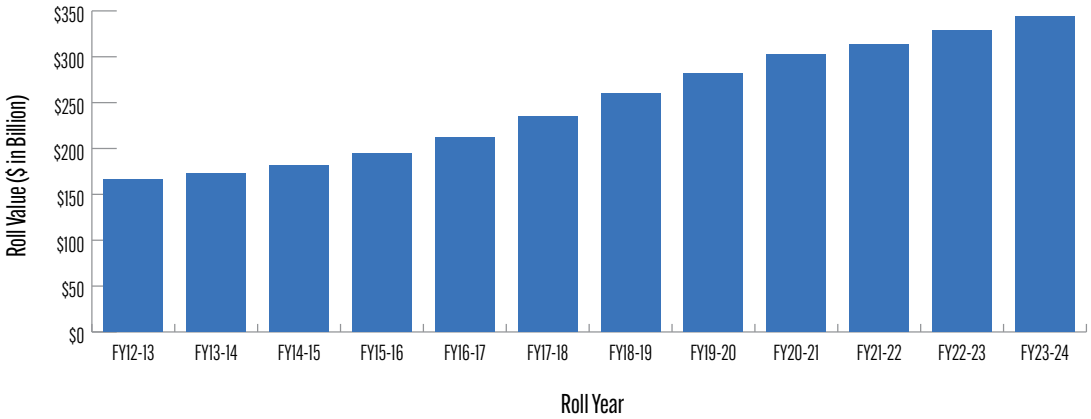
The Office of the Assessor-Recorder's mission is to fairly and accurately identify and assess all taxable property in San Francisco and record, secure, and provide access to property, marriage, and other records. For more information about the department's services, please visit **sfassessor.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $40.1 million for the Office of the Assessor-Recorder is $3.0 million, or 7.9 percent, higher than the FY 2023-24 budget. This is primarily due to costs associated with the ongoing maintenance and staff for the new Property Assessment System, and increased staffing for the Assessment Appeals team. The FY 2025-26 proposed budget of $43.2 million is $3.1 million, or 7.7 percent, higher than the FY 2024-25 proposed budget. This change is due to increases in salaries and benefits.

Goal-to-Roll and Assessments

Despite the continued economic challenges coming out of the pandemic, the Assessment Roll saw modest growth of 4.7 percent, rising to $344.5 billion in assessed value, which is expected to generate$4 billion in property tax revenue for the current Fiscal Year (FY) 2023-2024. This revenue ensures that San Francisco can make the investments necessary to address the City's most pressing needs.



VALUE OF CERTIFIED ASSESSMENT ROLL. *The Certified Assessment Roll (after non-reimbursable exemptions) value has increased each of the last eleven years. In FY 2023-24, the Roll grew by 4.7 percent or $15.4 billion.*

Assessment Appeals

The significant and sustained increase in appeals began in FY 2020-21 with a new spike in FY 2023-24. Prior to the pandemic, the average number of newly filed appeals was about 1,400. During the past three years, the average climbed to 2,600. This fiscal year, newly filed appeals tripled to 7,800, the highest number in more than 25 years. This has substantially increased the workload for the office, requiring the reorganization to fulfill statutory obligations of enrolling value, while also addressing the consistent rise in appeals. To meet this challenge, ASR is increasing staffing, preserving appraiser production hours dedicated to regular assessments, and dedicating specific teams to manage assessment appeals.

Modernizing Technology

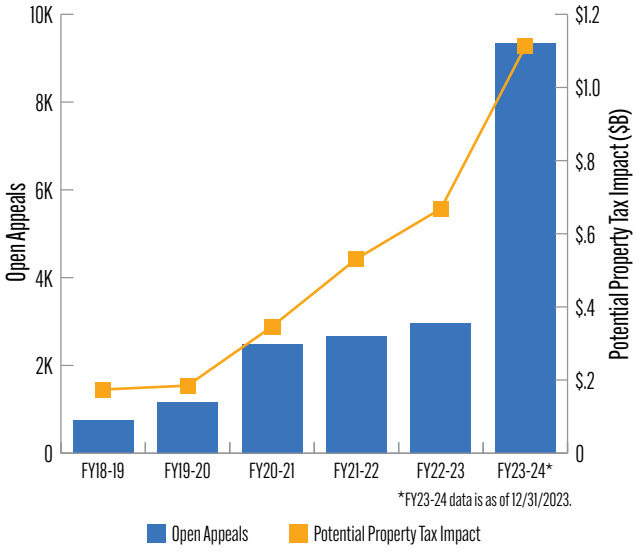
Through the City's Committee on Information Technology, San Francisco has made significant investments to improve and modernize the systems that assess properties and bill, collect, and allocate property tax revenue. The Property Assessment and Tax System program integrates the systems of the Assessor-Recorder, Treasurer-Tax Collector, and Controller.

Over the next two years, ASR will work to complete its System for Managing Assessment, Records, and Transactions (SMART) and integrate its components with the Treasurer & Tax Collector's system. This modernization process is replacing a decades-old technology and will improve data collection and security, enable faster service to the public by creating functional efficiencies, and changing the way the public interfaces with ASR through a new community portal that provides easier access to property information and assessments.

Advancing Accessibility & Seamless Customer Service

ASR is making it easier for the public to access recorded documents by digitizing 7 million records and offering them for instant purchase and download at home and launching a new service that provides the option to download free, unofficial copies of records online instead of having to purchase official ones before viewing them. For

NUMBER OF OPEN APPEALS & POTENTIAL PROPERTY TAX IMPACT. *Over the past three years, the number of appeals filed has climbed to an average of 2,600. This fiscal year, newly filed appeals tripled to 7,800. The increase in open appeals has resulted in a dramatic increase in potential property tax impact from $174 million in FY18-19 to over $1.1 billion this year.*



the first time in over two decades, ASR is updating the fees for purchasing official copies of records, resulting in decreased costs for the majority of constituents who purchase them online.

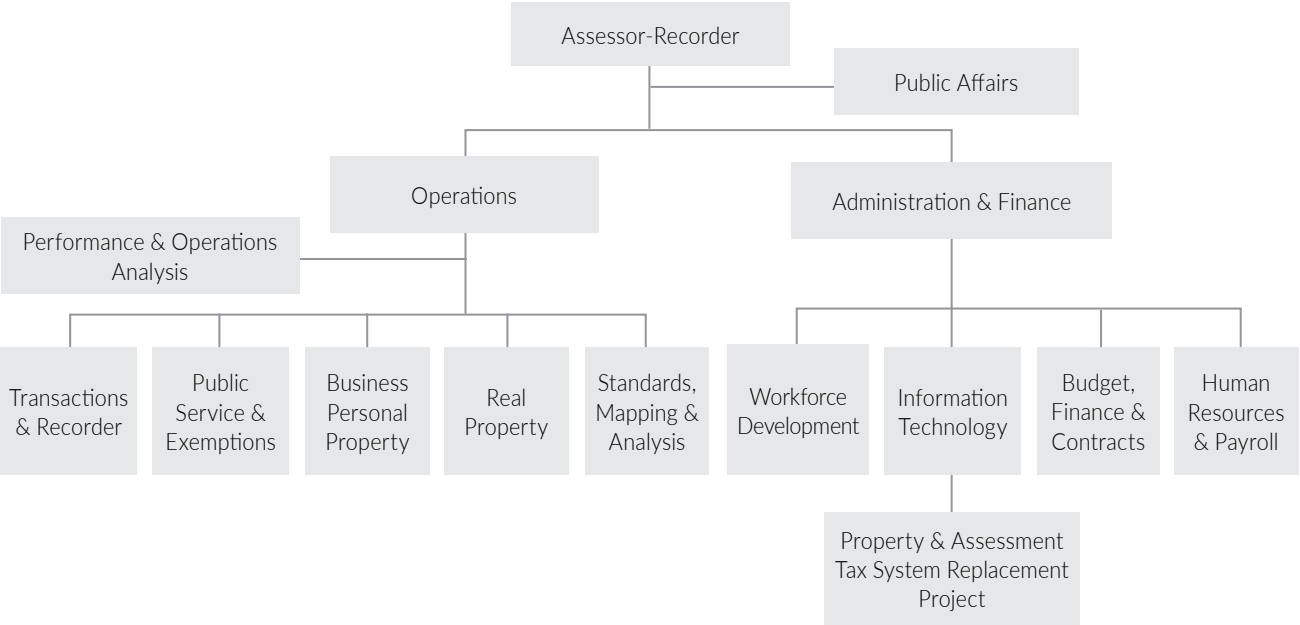
Community Engagement

Each year ASR hosts and attends numerous presentations at public libraries and in the community to educate the public on topics including Proposition 19 and property transfers, assessment basics for new homeowners, and how to appeal and review your assessed value. This includes initiatives like the Family Wealth Forum and Estate Planning Program which seek to advance financial literacy and connect low-income and historically marginalized communities of color with opportunities to secure their assets and build intergenerational wealth. Additionally, ASR's work implementing AB 1466 and redacting restrictive covenants from recorded documents, as well as raising awareness on the legacy of housing segregation in San Francisco continues.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Collect documentary transfer tax due					
Value of transfer tax from non-recorded documents and under-reported transactions	$15,524,090	$13,000,000	$5,000,000	$5,000,000	$5,000,000
Assess all taxable property within the City and County of San Francisco					
Board of Equalization (BOE)-required business property audits completed in the fiscal year for businesses within the City and County of San Francisco	335	303	303	303	303

ORGANIZATIONAL STRUCTURE: ASSESSOR-RECORDER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	183.27	186.59	3.32	193.20	6.61
Non-Operating Positions (CAP/Other)	(13.00)	(7.00)	6.00	(7.00)	
Net Operating Positions	**170.27**	**179.59**	**9.32**	**186.20**	**6.61**
Sources					
Charges for Services	3,181,412	3,296,668	115,256	3,587,483	290,815
Beg Fund Balance - Budget Only	2,076,801	560,705	(1,516,096)	323,024	(237,681)
General Fund	31,919,678	36,271,991	4,352,313	39,326,854	3,054,863
Sources Total	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**
Uses - Operating Expenditures					
Salaries	21,072,513	23,559,786	2,487,273	25,378,113	1,818,327
Mandatory Fringe Benefits	8,103,641	9,034,181	930,540	9,744,644	710,463
Non-Personnel Services	2,842,401	2,503,126	(339,275)	2,760,505	257,379
Materials & Supplies	283,670	64,429	(219,241)	57,298	(7,131)
Overhead and Allocations	139,307	154,769	15,462	154,769	
Programmatic Projects	1,500,000	1,500,000		1,170,700	(329,300)
Services Of Other Depts	3,236,359	3,313,073	76,714	3,971,332	658,259
Uses Total	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**
Uses - By Division Description					
ASR Administration	7,917,237	9,236,989	1,319,752	10,395,761	1,158,772
ASR Exemptions	695,245	739,771	44,526	769,273	29,502
ASR Personal Property	3,938,669	3,885,535	(53,134)	4,031,159	145,624
ASR Public Service	2,406,603	2,340,211	(66,392)	2,441,888	101,677
ASR Real Property	14,737,251	15,628,101	890,850	16,837,560	1,209,459
ASR Recorder	3,351,610	2,536,330	(815,280)	2,601,970	65,640
ASR Standards Mapping Analysis	2,403,637	3,419,552	1,015,915	3,718,961	299,409
ASR Transactions	1,727,639	2,342,875	615,236	2,440,789	97,914
Uses by Division Total	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**

BOARD OF APPEALS

MISSION

The Board of Appeals (BOA) provides the public with a final administrative review process for the issuance, denial, suspension, revocation, and modification of city permits as well as for certain decisions of the Zoning Administrator, Planning Commission, and Historic Preservation Commission. For more information about this department's services, please visit **sf.gov/departments/board-appeals**

BUDGET ISSUES & DETAILS

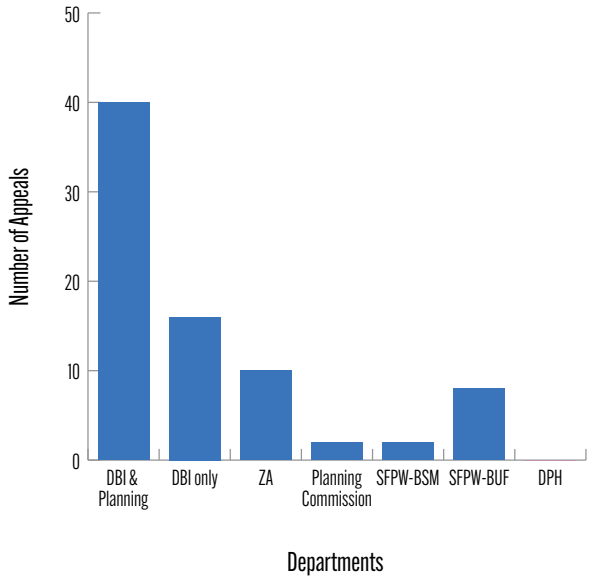
The proposed Fiscal Year (FY) 2024-25 budget of $1.2 million for the Board of Appeals is $0.1 million, or 4.9 percent, higher than the FY 2023-24 budget. This is primarily due to an increase in interdepartmental spending and salary and benefit cost increases. The FY 2025-26 proposed budget of $1.3 million is $0.1 million, or 4.4 percent, higher than the FY 2024-25 proposed budget. This change is also due to salary and benefit cost increases.

Accountability and Equity in Services and Spending

The Mayor's proposed budget recognizes that revenue from filing fees has been consistently declining over the years. This reduction can be attributed, in part, to the waiver of these fees for individuals that qualify based on their economic circumstances. Consequently, the revenue that comes from surcharges has been increased to balance the budget and accommodate the shortfall in filing fees. Allowing fee waivers ensures access to Board services by members of the public with challenging economic circumstances. The Mayor's proposed budget also maintains training opportunities for Board of Appeals commissioners and staff that focus on racial equity and inclusion.

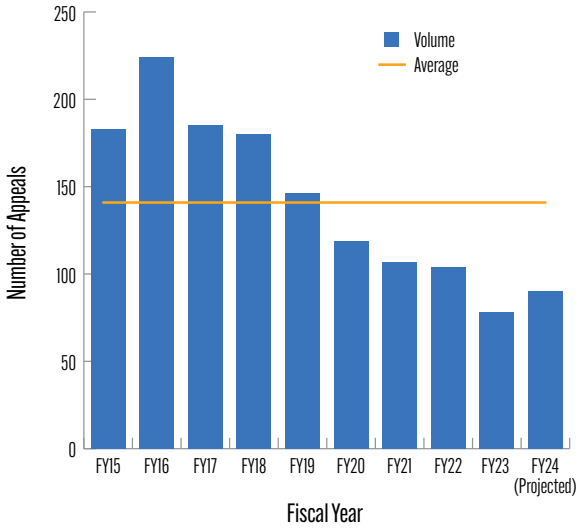
Citywide Economic Vitality

The Mayor's proposed budget maintains staffing levels to ensure that Board processes and decisions are consistent with the timelines outlined in the San Francisco Administrative Code. This enables approved projects to move forward in a timely manner, which contributes to the economic vitality of San Francisco.



APPEAL DISTRIBUTION. *This graph shows the distribution of appeals heard based on the department issuing the determination.*

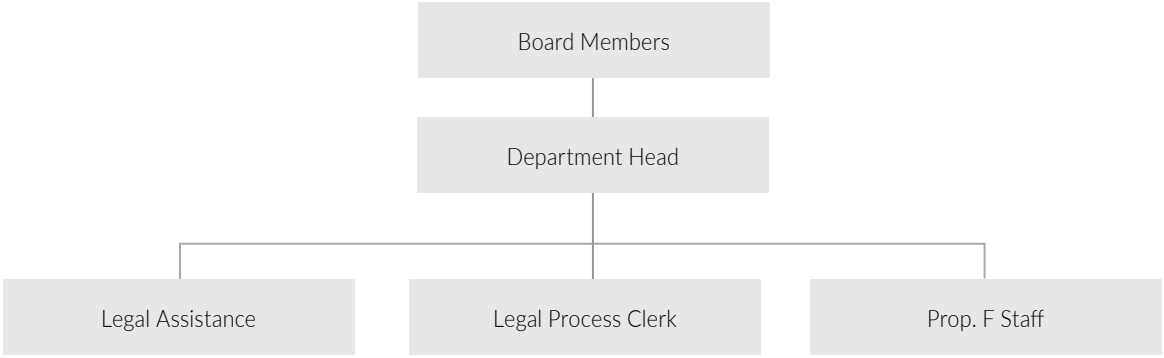
APPEAL VOLUME. *This graph shows the volume of appeals filed in each of the last ten fiscal years, the projected volume for FY24, and the ten-year average.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Measure the quality of our services and timeliness of decisions by tracking appeals					
Percentage of cases decided within 75 days of filing, excluding those cases that have been rescheduled or continued at the request of the parties.	82%	90%	80%	80%	80%
Percentage of written decisions released within 15 days of final action	100%	100%	90%	90%	90%
Support our staff to ensure we are equipped to deliver consistent, convenient, and high-quality handling of appeals					
# of employees for whom performance appraisals were scheduled (PAB)	2.0	2.0	3.0	2.0	2.0
# of employees for whom scheduled performance appraisals were completed (PAB)	2.0	2.0	3.0	2.0	2.0

ORGANIZATIONAL STRUCTURE: BOARD OF APPEALS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	4.25	3.94	(0.31)	3.94	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**4.25**	**3.94**	**(0.31)**	**3.94**	**0.00**
Sources					
Charges for Services	1,132,059	1,198,622	66,563	1,251,338	52,716
General Fund	10,978		(10,978)		
Sources Total	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Uses - Operating Expenditures					
Salaries	501,705	519,560	17,855	537,094	17,534
Mandatory Fringe Benefits	263,608	276,527	12,919	287,438	10,911
Non-Personnel Services	19,700	34,158	14,458	48,116	13,958
Materials & Supplies	3,398	9,558	6,160	9,558	
Services Of Other Depts	354,626	358,819	4,193	369,132	10,313
Uses Total	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Uses - By Division Description					
BOA Board of Appeals	1,143,037	1,198,622	55,585	1,251,338	52,716
Uses by Division Total	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**

BOARD OF SUPERVISORS

MISSION

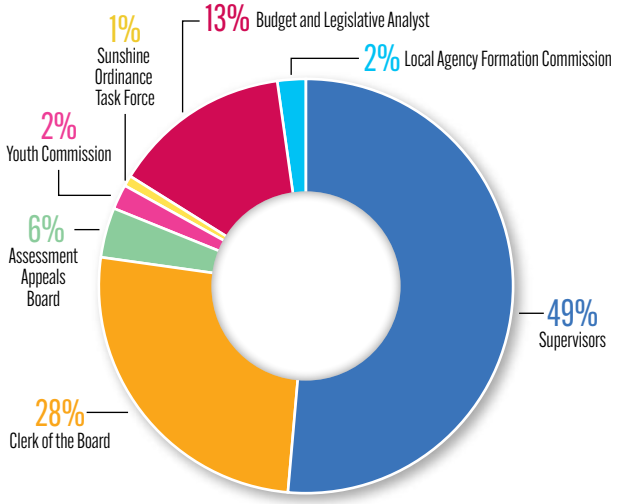
The Board of Supervisors (BOS or "Board") is the legislative branch of government in the City and County of San Francisco. The Board of Supervisors responds to the needs of the people of San Francisco by adopting legislation, establishing policies, and assisting constituents. As stated in the City Charter, the Board of Supervisors provides for the public's access to government meetings, documents, and records. For more information about this department's services, please visit **sfbos.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $23.8 million for the Board of Supervisors is $0.2 million, or 1.0 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases and expenses related to Assessment Appeals Board filings. The FY 2025-26 proposed budget of $24.4 million is $0.6 million, or 2.3 percent, higher than the FY 2024-25 proposed budget. This change is due to further salary and benefit cost increases.

Charter Mandated Services

The Board of Supervisors is the legislative branch of the City and County of San Francisco. The Office of the Clerk of the Board, under the auspices of the Board of Supervisors, is designated by the City's Charter to oversee the affairs and records of the Board of Supervisors, the legislative process, and Board and Committee proceedings. The Charter also requires that the Board of Supervisors provide direct services that support open and participatory government including the requirements of the Maddy Act, which mandates the Clerk of the Board publish an annual listing of vacancies for active boards, commissions, and committees. Charter-mandated positions and programs include members of the Board of Supervisors, legislative assistants, the Clerk of the Board and committee clerks, the Assessment Appeals Board, the Sunshine Ordinance Task Force, the Youth Commission, and the Budget and Legislative Analyst.



PROPOSED BUDGET BY DIVISION. *The largest division within the Department is the Supervisors, which includes all 11 District offices and their staff.*

Building Information Technology Resilience for the Board of Supervisors

To replace aged IT equipment, the Office of the Clerk of the Board invested in state-of-the art servers, network switches, and backup systems for the Board of Supervisors' primary server site where critical citywide IT applications such as the legislative management system and online assessment appeals filing system operate. The Office of the Clerk of the Board also began construction of a secondary site which will back up the primary site. In FY 2024-25, both sites will be online, and work will continue to refresh the network in the Legislative Chamber and Committee Room and the Individual Distribution Frame (IDF) rooms that connect the District Offices to the Internet.

Innovating the Legislative Process through Technology

The Office of the Clerk of the Board is planning and designing the new legislative management system for construction in FY 2024-25. The system includes requirements gathered from departments and includes Boards and Commissions management, end-to-end integrated legislative process management, an online public portal for constituent engagement, enhanced search and subscribe, and a heatmap for identifying legislation affecting each neighborhood in the city.

The existing Online Appeals Application Filing System is beyond end of life and must be replaced within the next three years. The Office of the Clerk of the Board will continue the on-going project to plan for building a new, state-of-the-art system.

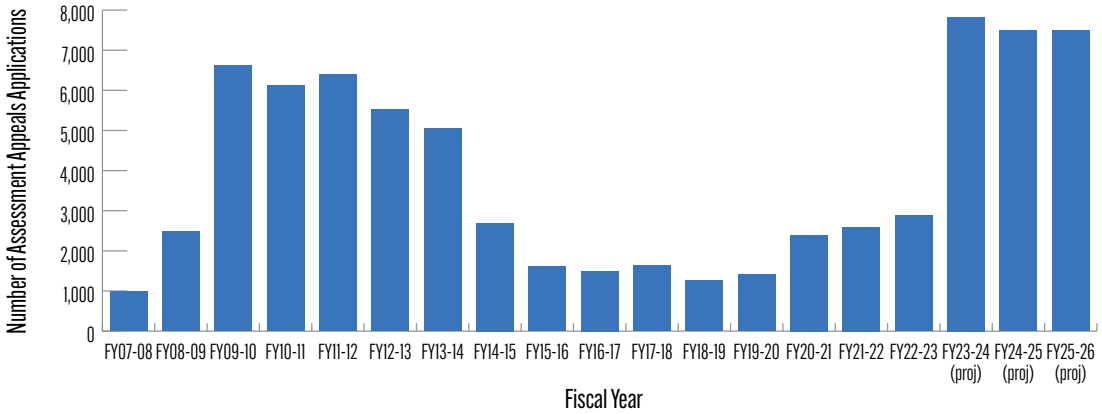
The Office of the Clerk of the Board will also continue to prepare for the migration of the Board of Supervisors' website to the latest version of Drupal, or an equivalent web content management software, while ensuring compliance with the City's Digital Accessibility and Inclusivity Standards when appropriate.

Strengthening Emergency Communication Systems for the Board of Supervisors

The Office of the Clerk of the Board is leveraging 800MHz radios and FirstNet cellphones to empower Supervisors to monitor the City's emergency response and continue meetings in the event of a disaster. The Office of the Clerk of the Board will deploy these radios in FY 2024-25 to allow Supervisors to communicate if phone service is disrupted. The FY 2024-25 budget for the Board of Supervisors includes anticipated grant funding from the Bay Area Urban Areas Security Initiative (UASI) to purchase compact rapid deployable devices that will replace downed cellphone towers and prioritize communication for the Supervisors.

Refurbishing the Historic Legislative Chamber in City Hall Room 250

The Office of the Clerk of the Board continues to refurbish the Legislative Chamber, and has designed replacement curtains and developed plans to refurbish the leather chairs for the Supervisors, Clerks, and gallery that preserve the historic look and style of the Legislative Chamber. Installation will begin in FY 2024-25.

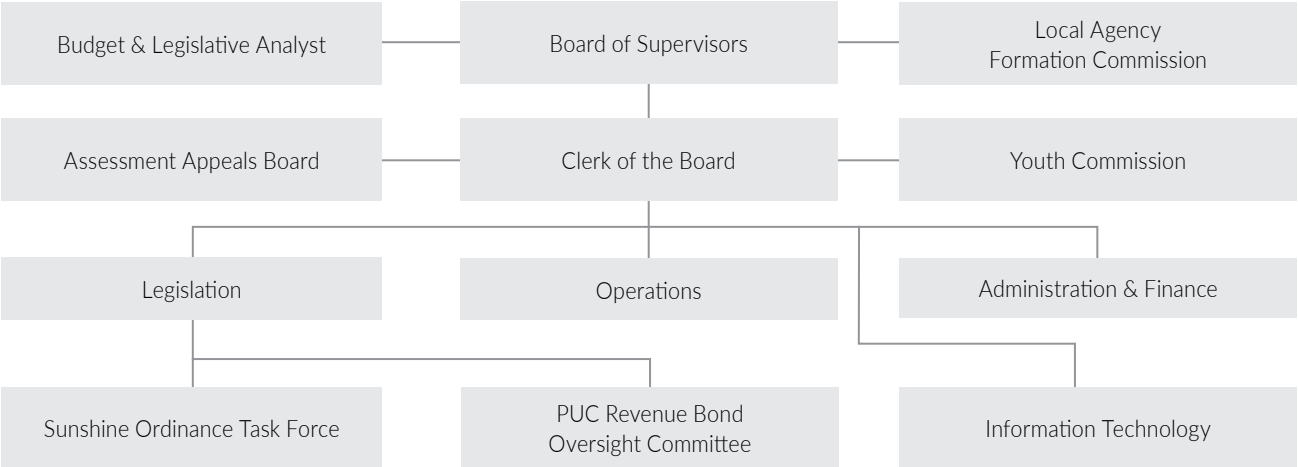


ASSESSMENT APPEALS APPLICATIONS. *Assessment appeals application filings have climbed to record-breaking levels, exceeding the number of applications received in the aftermath of the 2008 Global Financial Crisis.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Align resources to allow the Board to achieve its mission and duties to support open and participatory government					
Number of hits on BOS website	875,280	733,949	1,000,000	1,000,000	1,000,000
Percentage of vacancy notices posted within 30 days of expiration	100%	100%	100%	100%	100%
Ensure accurate and comprehensive public access to information					
Average response time (in days) to Assessment Appeals Board public information requests	1.5	2.5	2.5	2.5	2.5
Percentage of Assessment Appeals Board meeting agendas continued due to improper notice and/or missed publication within required timeframes	0.0%	0.0%	0.0%	0.0%	0.0%
Percentage of assessment appeals heard and decided pursuant to legal requirements	100%	100%	100%	100%	100%
Percentage of hearing notifications issued to parties within the required timeframe	100%	100%	100%	100%	100%
Percentage of Sunshine Ordinance Task Force complaints processed and scheduled in accordance with established timeframes	60%	89%	100%	100%	100%
Percentage of Sunshine Ordinance Task Force meeting agendas continued due to improper notice and/or missed publication within required timeframes	0.0%	0.0%	0.0%	0.0%	0.0%
Percentage of Sunshine Ordinance Task Force meeting minutes posted within 10 business days of meeting adjournment	100%	99%	100%	100%	100%
Percentage of Youth Commission adopted resolutions and motions posted on the website within 48 hours after a meeting	80%	95%	100%	100%	100%
Percentage of Youth Commission referral responses posted on the website within 72 hours of action taken at a meeting	50%	97%	100%	100%	100%
Ensure equal opportunity to engage with the Board					
Percentage of Board meeting agendas posted on website at least 72 hours prior to meeting	100%	100%	100%	100%	100%
Percentage of Youth Commission or Committee meeting notices, agendas and packets posted on the website at least 72 hours prior to the meeting.	93%	97%	100%	100%	100%
Manage the Board effectively					
Percentage of appeals processed and scheduled in accordance with established timeframes.	100%	100%	100%	100%	100%
Percentage of Board or Committee legislative items continued due to improper notice and/or missed publication within required timeframes	0.0%	2.0%	0.0%	0.0%	0.0%
Percentage of Board or Committee meeting agendas continued due to improper notice and/or missed publication within required timeframes	0.0%	0.0%	0.0%	0.0%	0.0%
Percentage of Board or Committee meeting minutes posted within 2 business days of meeting adjournment.	100%	100%	100%	100%	100%
Strengthen accountability of the Board to City residents					
Percentage of Board, Committee, Commission and Task Force legislative or policy related documents posted on the web site within the mandated timeframes for public access	100%	100%	100%	100%	100%
Percentage of identified Assessment Appeals Board filers notified of filing obligations for the Statement of Economic Interests (SEI) Form 700 and related forms within established time frames	100%	100%	100%	100%	100%
Percentage of identified COB filers (except AAB) notified of filing obligations for the Statement of Economic Interests (SEI) Form 700 and related forms within established time frame	99%	99%	100%	100%	100%

ORGANIZATIONAL STRUCTURE: BOARD OF SUPERVISORS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	93.05	93.73	0.68	93.71	(0.02)
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	**92.05**	**92.73**	**0.68**	**92.71**	**(0.02)**
Sources					
Intergovernmental: Federal		154,000	154,000		(154,000)
Charges for Services	344,150	638,150	294,000	638,150	
Expenditure Recovery	161,996	161,996		161,996	
General Fund	23,100,459	22,877,143	(223,316)	23,590,079	712,936
Sources Total	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**
Uses - Operating Expenditures					
Salaries	12,866,811	13,367,420	500,609	13,849,530	482,110
Mandatory Fringe Benefits	4,672,474	4,876,285	203,811	5,053,541	177,256
Non-Personnel Services	5,297,359	4,361,004	(936,355)	4,339,592	(21,412)
Capital Outlay		142,000	142,000		(142,000)
Materials & Supplies	176,916	172,201	(4,715)	154,509	(17,692)
Programmatic Projects		12,000	12,000		(12,000)
Services Of Other Depts	593,045	900,379	307,334	993,053	92,674
Uses Total	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**
Uses - By Division Description					
BOS Assessment Appeals Board	958,404	1,397,390	438,986	1,490,697	93,307
BOS Budget & Legis Analysis	3,121,318	3,204,318	83,000	3,204,318	
BOS Clerk Of The Board	6,716,622	6,004,941	(711,681)	6,051,545	46,604
BOS Local Agncy Formation Comm	386,113	396,196	10,083	408,630	12,434
BOS Sunshine Ord Task Force	196,045	203,404	7,359	210,225	6,821
BOS Supervisors	11,777,061	12,165,894	388,833	12,550,837	384,943
BOS Youth Commission	451,042	459,146	8,104	473,973	14,827
Uses by Division Total	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**

BUILDING INSPECTION

MISSION

The Department of Building Inspection (DBI) protects our community by ensuring code-compliant construction, building safety, resilience, and habitability, and by supporting economic development in San Francisco. For more information about this department's services, please visit **sf.gov/departments/department-building-inspection**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $87.9 million for the Department of Building Inspection is $1.8 million, or 2.1 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of $91.9 million is $4.1 million, or 4.6 percent, higher than the FY 2024-25 proposed budget. This change is also due to salary and benefit cost increases.

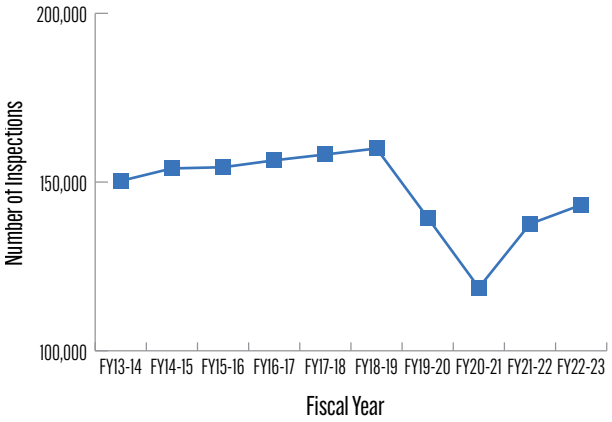
Rightsizing Fee Levels

Permitting activity remains below pre-pandemic levels, resulting in reduced revenues for DBI and directly impacting the Department's ability to fund it's own operations. Over this time, DBI reduced its expenditures and leveraged reserves to balance its budget. However, relying on reserves is not a sustainable option.

In 2023, DBI conducted a fee study, which determined optimal fee levels to fully recover operating costs. The Department completed the fee study in January 2024. The Department plans to phase in proposed fee increases evenly over three years.

DBI's focus is providing core services and making operational improvements, while monitoring revenues and expenditures for savings opportunities.

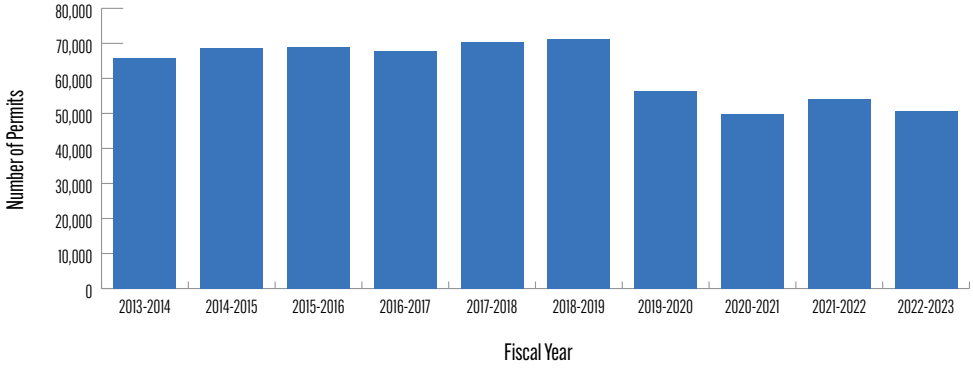
TOTAL INSPECTIONS PERFORMED. *This graph shows inspections are beginning to return to pre-pandemic levels after a major decline.*



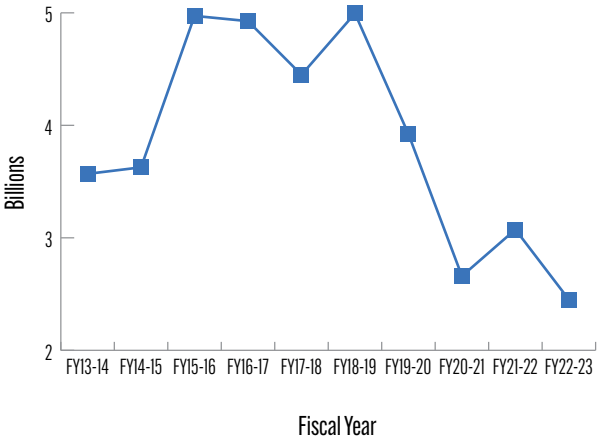
Streamlining Permitting and Application Review

As part of the Mayor's Housing for All Executive Directive, DBI is assessing permitting timelines, identifying opportunities to reduce review times and implementing process improvements to expedite housing delivery in San Francisco. The Department is implementing changes in response to new state laws, such as Assembly Bill (AB) 1114. AB 1114 will provide more customer guidance, a predictable project review process and better coordination among the City's permitting departments. In addition, the City recently implemented technology improvements, which DBI is leveraging to reduce processing times and enhance internal review coordination of permit applications.

TOTAL NUMBER OF PERMITS ISSUED. *This graph shows that permit issuance remains below pre-pandemic levels.*



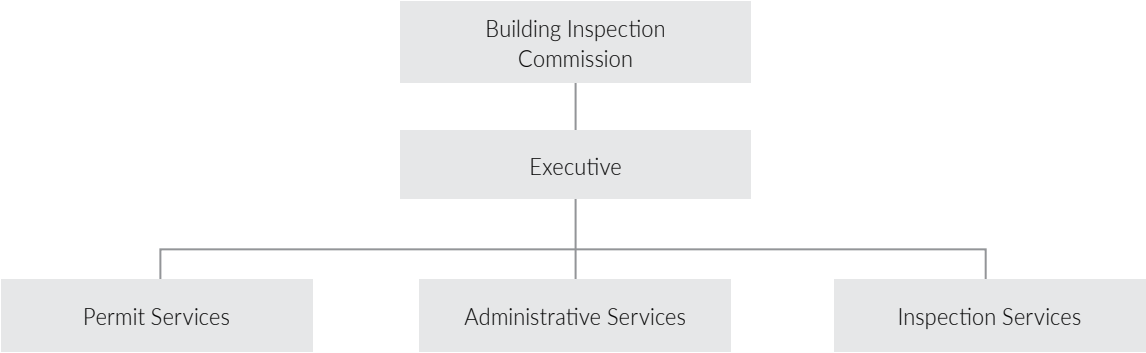
TOTAL CONSTRUCTION VALUATIONS. *This graph shows the decline in the total value of construction occurring in the City.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Deliver the highest level of customer service					
Percentage of Records Requests Processed Over-The-Counter	94%	93%	85%	85%	85%
Perform inspections to enforce codes and standards to ensure safety and quality of life					
Inspections per inspector/day (building)	13	13	11	11	11
Inspections per inspector/day (electrical)	11	12	11	11	11
Inspections per inspector/day (plumbing)	12	11	11	11	11
Percentage of Life Hazards or Lack of Heat Complaints Responded to Within One Business Day	86%	80%	85%	85%	85%
Percentage of Non-Hazard Complaints Responded to Within Three Business Days	99%	99%	85%	85%	85%
Percentage of Non-Hazard Housing Inspection Complaints Responded to Within Three Business Days.	89%	90%	85%	85%	85%
Proactively engage and educate customers, contractors, and stakeholders on DBI services, functions, and legislated programs					
Percentage of DBI customers that are satisfied with DBI's services overall (4 or 5 on the DBI Customer Satisfaction Survey)	N/A	75%	85%	85%	85%
Review plans and issue permits safeguarding life and property in compliance with city and state regulations					
Percent of in-house review building permits for 1-2 family dwellings meeting specified review time, based on project scope of work	23%	60%	85%	85%	85%
Percent of in-house review building permits for commercial, industrial, & institutional buildings meeting specified review time, based on project scope of work	34%	60%	85%	85%	85%
Percent of in-house review building permits for multi-family/residential mixed use buildings meeting specified review time, based on project scope of work	36%	60%	85%	85%	85%
Percent of in-house review building permits for other structures meeting specified review time, based on project scope of work	48%	70%	85%	85%	85%
Percent of in-house review building permits that are processed with electronic plan review	70%	83%	65%	N/A	N/A
Percent of over the counter building permits that are issued in 2 business days or less	57%	60%	60%	60%	60%
Percent of over-the-counter, no-plans building permits that are processed online	12%	14%	15%	15%	15%
Percent of plumbing and electrical permits that are processed online	59%	57%	60%	60%	60%
Percentage of Pre-Application Meetings Conducted by DBI Within 14 Calendar Days	81%	99%	92%	92%	92%
Utilize efficient and effective administrative practices					
Percentage of Records Requests Processed Within 15 Business Days	100%	99%	90%	90%	90%
Percentage of Reports of Residential Building Records (3R reports) Produced Within Seven Business Days	100%	98%	93%	93%	93%

ORGANIZATIONAL STRUCTURE: BUILDING INSPECTION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	269.24	278.68	9.44	279.11	0.43
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**269.24**	**278.68**	**9.44**	**279.11**	**0.43**
Sources					
Charges for Services	47,057,008	48,877,361	1,820,353	61,875,316	12,997,955
Fines, Forfeiture, & Penalties		650,000	650,000	650,000	
Licenses, Permits,& Franchises	7,718,319	12,083,145	4,364,826	12,083,145	
Other Revenues	1,250,000	1,250,000		1,250,000	
Interest & Investment Income	1,922,127	1,262,379	(659,748)	764,381	(497,998)
Expenditure Recovery	204,053	162,329	(41,724)	162,329	
IntraFund Transfers In	22,852,067	19,920,354	(2,931,713)	11,472,496	(8,447,858)
Transfers In	5,100,000	4,320,000	(780,000)	4,320,000	
Beg Fund Balance - Budget Only	3,500,000	9,000,000	5,500,000		(9,000,000)
Prior Year Designated Reserve	19,352,067	10,270,354	(9,081,713)	10,822,496	552,142
Transfer Adjustment-Source	(22,852,067)	(19,920,354)	2,931,713	(11,472,496)	8,447,858
General Fund					
Sources Total	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**
Uses - Operating Expenditures					
Salaries	41,362,210	43,720,804	2,358,594	46,064,053	2,343,249
Mandatory Fringe Benefits	16,798,842	17,606,414	807,572	18,528,124	921,710
Non-Personnel Services	3,761,000	3,786,165	25,165	3,786,402	237
City Grant Program	4,800,000	4,320,000	(480,000)	4,320,000	
Carry-Forward Budgets Only		(1,745,432)	(1,745,432)		1,745,432
Intrafund Transfers Out	22,852,067	19,920,354	(2,931,713)	11,472,496	(8,447,858)
Materials & Supplies	442,000	462,000	20,000	462,000	
Overhead and Allocations	1,352,456	457,525	(894,931)	457,525	
Programmatic Projects		1,795,432	1,795,432	50,000	(1,745,432)
Services Of Other Depts	17,587,066	17,472,660	(114,406)	18,259,563	786,903
Transfer Adjustment - Uses	(22,852,067)	(19,920,354)	2,931,713	(11,472,496)	8,447,858
Uses Total	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**
Uses - By Division Description					
DBI AdminIstration	23,899,764	24,073,026	173,262	24,315,123	242,097
DBI Inspection Services	42,486,001	42,835,324	349,323	45,629,560	2,794,236
DBI Permit Services	19,717,809	20,967,218	1,249,409	21,982,984	1,015,766
Uses by Division Total	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**

CHILD SUPPORT SERVICES

MISSION

The Department of Child Support Services (DCSS) works to empower parents to provide economic support for their children, thereby contributing to the well-being of families and children. For more information about this department's services, please visit **sf.gov/departments/child-support-services**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $13.3 million for Child Support Services Department is $0.4 million, or 2.7 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in salary and benefit costs. The FY 2025-26 proposed budget of $13.3 million is $0.04 million, or 0.3 percent higher than the FY 2024-25 proposed budget, and mostly unchanged from the prior year.

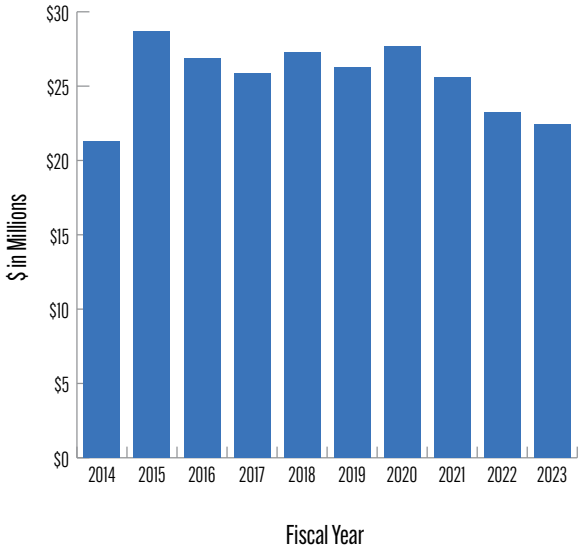
Ongoing Initiatives

The Department will continue to focus its resources on the following key initiatives during FY 2024-25 and FY 2025-26:

Paternity Establishment DCSS will continue collaboration with San Francisco General and other San Francisco birthing centers, providing children with financial and emotional support from parents.

Serving Justice Involved Parents DCSS will expand its collaboration with the Sheriff's Department, providing virtual and in-person assistance to justice involved parents. This ensures parents have equitable access to programs, child support informational materials, and opportunities for debt relief.

Providing More Parents with Debt Reduction The Debt Reduction Program is an expansion of the former Compromise of Arrears Program (COAP) that qualifies parents to settle government-owned debt. This promotes parent stability by getting more resources to their children, encouraging improved co-parenting, and healthier family relationships.



ANNUAL DISTRIBUTED COLLECTIONS. *The annual amount of support collections distributed to families on the CSS caseload over recent years.*

Succession Planning Through an Equitable Lens

DCSS prepares for the future by providing its employees with professional training and development, allowing staff to compete for leadership roles. To increase diversity and employment equity, DCSS works with the Department of Human Resources to create entry level child support positions that foster community representation.

Community Input through Advisory Committee

The Department's Advisory Committee works directly with parents and community based organizations on issues of concern to families, promoting equitable change and effectively guiding the department to better serve parents and children.

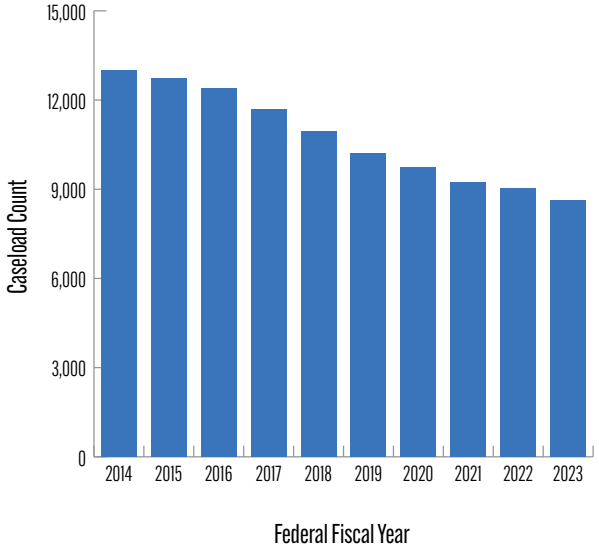
A New Approach to Child Support for San Francisco Families

DCSS partnered with the San Francisco Superior Court to create a non-cash payment alternative to a traditional child support order.

A non-cash payment alternative, also referred to as in-kind support, is an arrangement between parents to care for their children. The arrangement may involve the exchange of goods or services such as transportation, clothing, shoes, groceries, housing, rent, or other items. Working with the San Francisco Superior Court, the Department coordinated a pilot program to acknowledge the various ways that parents provide for their children and reflect those arrangements in their formal child support court order.

Recruitment of families into the voluntary program is currently underway. Enrolled parents will work with court mediators to draft their in-kind support agreements; the court will monitor the agreements for compliance and child support will enforce the monetary portion of the child support order.

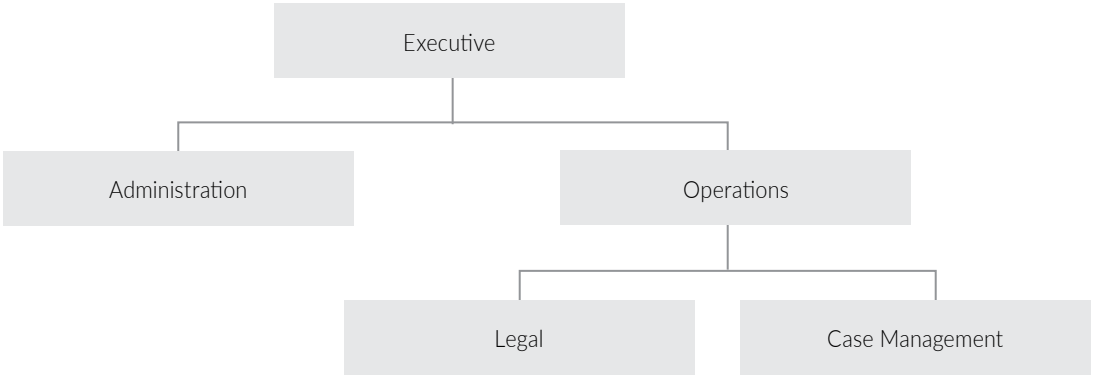
AVERAGE CASELOAD. *Cases managed by CSS has decreased over the last several years, averaging 8,626 in Federal FY 2022-23.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Develop and strengthen collaborative partnerships					
Amount of child support collected by SF DCSS annually, in millions	$23	$22	$23	$22	$22
Be innovative in meeting the needs of families					
Number of unemancipated children in CSE counties caseloads	1,070,707	1,044,134	1,070,707	1,044,134	1,044,134
Number of unemancipated children in San Francisco caseload	7,289	6,926	7,289	6,926	6,926
Deliver excellent and consistent customer services statewide					
Percentage of IV-D cases in San Francisco with paternity established for children in caseload born out of wedlock	101%	100%	100%	100%	100%
San Francisco orders established as a percentage of cases needing an order	92%	92%	92%	92%	92%
Enhance program performance and sustainability					
Statewide current collections as a percentage of current support owed	63%	62%	61%	61%	62%
Statewide cases with collections on arrears during fiscal year as a percentage of cases with arrears owed	62%	64%	63%	63%	64%
Increase support for California children					
San Francisco cases with collections on arrears during the fiscal year as a percentage of all cases in San Francisco	68%	68%	68%	68%	68%
San Francisco current collections as a percentage of current support owed	84%	82%	84%	82%	82%

ORGANIZATIONAL STRUCTURE: CHILD SUPPORT SERVICES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	64.12	59.76	(4.36)	58.45	(1.31)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**64.12**	**59.76**	**(4.36)**	**58.45**	**(1.31)**

Sources

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

Uses - Operating Expenditures

Salaries	7,712,971	7,654,003	(58,968)	7,812,852	158,849
Mandatory Fringe Benefits	3,751,258	3,714,056	(37,202)	3,785,504	71,448
Non-Personnel Services	358,079	601,187	243,108	880,047	278,860
Materials & Supplies	166,735	59,551	(107,184)	38,317	(21,234)
Services Of Other Depts	1,677,487	1,262,661	(414,826)	816,060	(446,601)
Uses Total	**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**

Uses - By Division Description

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

CHILDREN, YOUTH AND THEIR FAMILIES

MISSION

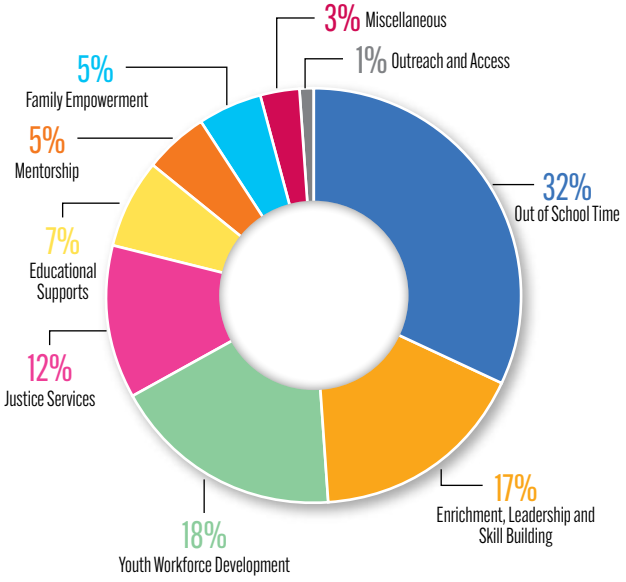
The Department of Children, Youth and Their Families (DCYF) has administered San Francisco's powerful investments in children, youth, transitional age youth, and their families through the Children and Youth Fund since 1991. With a deep commitment to advancing equity and healing trauma, DCYF brings together government agencies, schools, community-based organizations to strengthen San Francisco communities to lead full lives of opportunity and happiness. The Department strives to make San Francisco a great place to grow up. For more information about this department's services, please visit **dcyf.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $339 million for the Department of Children, Youth and their Families (DCYF) is $2.9M million, or 0.8 percent lower, than the FY 2023-24 budget. This is primarily due to changes in the mechanism of funding for the Free City College program. The FY 2025-26 proposed budget of $348.7 million is $9.5 million, or 2.8 percent, higher than the FY 2024-25 proposed budget. This change is due to the ramping up of Student Success Fund, which grows by an additional $10 million in FY 2025-26.

New Five-Year Funding Cycle

FY 2024-25 will be the first year of a new five-year funding cycle. In April 2024, DCYF announced the results of the 2024-2029 'Request for Proposals' (RFP). The Department implements an equity-based funding framework, developed through a three-part planning process which includes Community Needs Assessment (CNA), Services Allocation Plan (SAP), and RFP for services provided by CBOs. In the 2024-2029 RFP, DCYF received 698 proposals that requested over $414 million in funding. With an allocation range of $87.3M –$96.5M, DCYF looked critically at prioriting funding decisions to balance the needs of children, youth, transitional-aged youth (TAY) and families and the cost of providing services in San Francisco. Despite these challenges, the Department awarded over $103



INVESTMENTS BY SERVICE AREA (FY 2023-24).
Percent of dollars invested by service area.

million in funding for FY 2024-25. This portfolio of grants represents the CBO providers and programs that the Department believes are best positioned to achieve the results over the next five years.

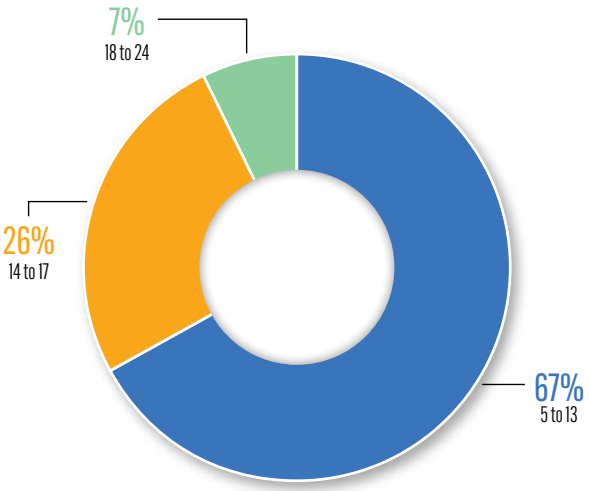
Student Success Fund Initiative

The Student Success Fund was approved by San Francisco voters in November 2022 to provide vital additional resources for SFUSD, with a dual focus on achieving grade-level success in core academic subjects and enhancing the social and emotional well-being of all SFUSD students. In FY 2023-24, the first year of funding, the plan focused on four identified priority areas. Rapid Response grant set aside flexible funds for crisis and emergency needs from school sites. These one-time funds are accessible year-round and available for short-term, small amounts to address urgent needs. Critical non-core staffing positions that schools needed to be filled but did not have funding for the School Year 2023-24 grants were identified. School Readiness grants for the first year support readiness at school sites by funding community school coordinators. These coordinators provide essential staffing to strengthen readiness and grant preparation, application and implementation. The funds allocated for this purpose were one-time and roll into school grant proposals. Technical assistance and support to schools is provided through coaching, consulting, mentorship and training for School Site Council (SSC). The Workforce Pipeline - Innovation Grant focuses on addressing workforce shortages in after-school staffing, para-professional staffing, and school social worker and school district nurse staffing. For FY 2024-25 and FY 2025-26, the Mayor's proposed budget includes $35 million and $45 million, respectively, for the continuous implementation of this initiative.

Mental Health and Family Wellness

In this budget cycle, mental health continues to be one of the priorities the Mayor focuses on. The proposed budget allocates $5.0 million annually to address critical mental health needs and support family wellness. This includes a Mental Health Support Pilot with UCSF, where clinicians and graduate students will work with community-based organizations (CBO) to provide onsite support to children and youth, train and coach CBO staff to identify signs and symptoms

YOUTH SERVED BY AGE GROUP (FY 2022-23).
Participants in DCYF-funded programs by age group. DCYF also contributes funding to Early Care and Education programs and Family Resource Centers that serve children ages 0 to 4. The data associated with these programs is tracked by partner City departments and is not included in the chart.



of mental health needs, provide clinical support services for CBO staff, and increase agency capacity to provide wellness and referral services. The investment also funds an expansion of culturally specific mental health services. As part of the budget, DCYF will continue to partner with UCSF and the Department of Public Health (DPH) to provide parents and caregivers additional support related to parenting and understanding their child's developmental needs.

Our415

Our415 is a coordinated communication initiative that originates from the Mayor's Children & Families Recovery Plan which found that children, youth, transitional age youth (TAY) and families were unaware of the programs, resources and supports offered by the City. Through ongoing coordination with the City, CBO partners and youth-focused outreach & marketing, Our415 will employ a multi-pronged, community-rooted approach to bridging the information gap found in DCYF's 2022 Community Needs Assessment and connecting youth & families to the City's wealth of programs and services. The Mayor's proposed budget includes $1.1 million in FY 2024-25 and $1.2 million in FY 2025-26 to support enhanced referral and navigation for citywide resources, making it easier for children and families to get the support they need to thrive.

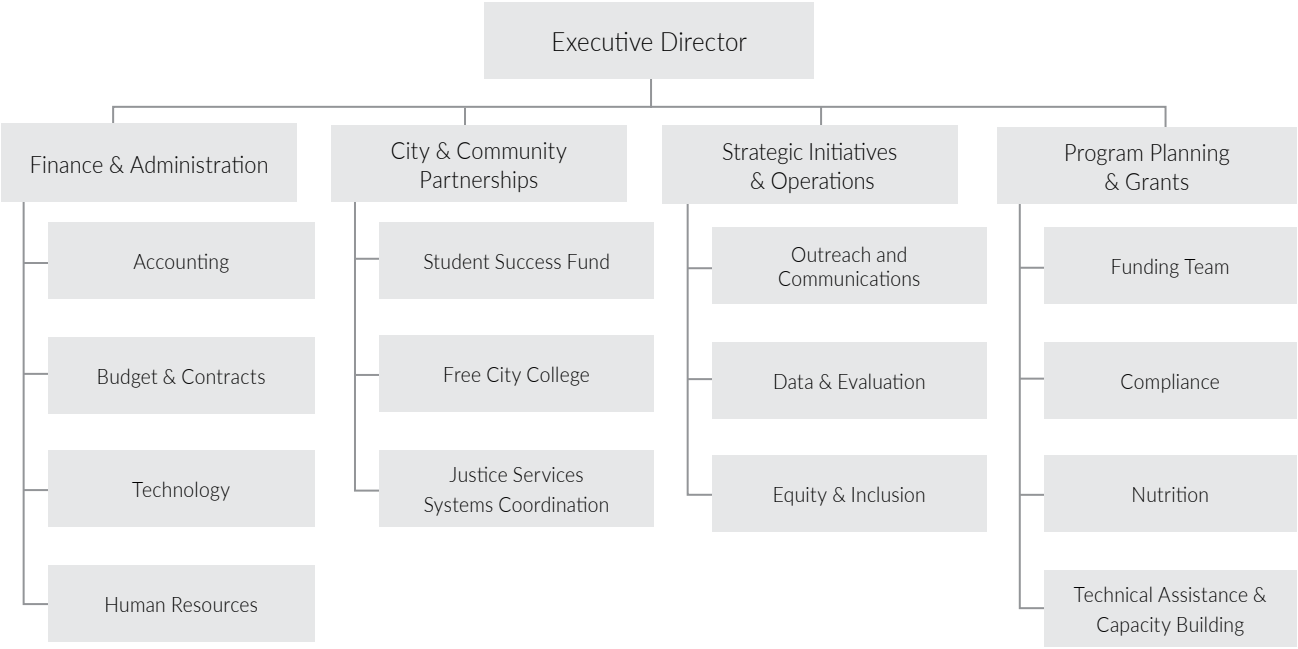
San Francisco Unified School District and the City College of San Francisco

The proposed budget continues to strengthen the partnership with SFUSD and City College of San Francisco (CCSF). In addition to the Student Success Fund Initiative, in September 2023, DCYF received the second STOP School Violence Program grant and is expecting to receive continuous funding in the future years. The $1 million annual funding will increase support for San Francisco's School Crisis Support Coordination Project (SCSCP). In response to an increase in violent incidents both on and off school campus, the project intervenes and prevents escalation of violent incidents, and coordinates supports and services for youth with City Departments, SFUSD, and CBO partners. The Free City College Program is entering its sixth year of implementation. Through the lenses of accountability and equity, the City is committed to the ongoing support and strives to make this program sustainable.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Promote practice- and research-informed programs, seed innovation, and seek to address inequities in access and opportunity					
Number of participants in DCYF-funded Identity Formation programs	1,429	1,200	1,000	1,000	1,000
Number of disconnected transitional age youth who participate in programs and services funded by DCYF grants	2,063	1,650	1,300	1,300	1,300
Number of participants in DCYF-funded Service Learning; Youth Leadership and Organizing; and Youth-Led Philanthropy programs	1,973	2,000	1,600	1,600	1,600
Number of snacks served by DCYF to children and youth in afterschool and summer programs	195,760	170,000	155,000	155,000	155,000
Number of meals served by DCYF to children and youth in afterschool and summer programs	200,231	195,000	210,000	210,000	210,000
Number of participants in DCYF-funded Sports and Physical Activity programs	5,706	4,400	3,500	3,500	3,500
Number of participants in DCYF-funded Educational Supports programs	4,709	3,600	4,500	4,500	4,500
Number of children and youth who participate in programs and services funded by DCYF grants	39,657	35,000	35,000	35,000	35,000
Percent of surveyed participants in DCYF-funded programs who report that there is an adult at the program who really cares about them	59%	70%	70%	70%	70%
Number of participants in DCYF-funded Arts & Creative Expression and Science, Technology, Engineering and Math (STEM) and Environmental Sustainability programs	8,475	7,400	6,000	6,000	6,000
Number of youth who participate in job training, job shadows, internships, and paid or subsidized employment opportunities offered by DCYF-funded programs (all ages)	6,374	6,000	6,000	6,000	6,000
Average daily attendance of DCYF-funded summer programs for youth in grades K-8	7,503	8,073	7,500	7,500	7,500
Percent of DCYF-funded programs that meet or exceed annual targets for number of youth served	74%	75%	75%	75%	75%
Percent of participants in DCYF-funded programs from populations that demonstrate increased levels of need	74%	75%	75%	75%	75%
Average daily attendance of DCYF-funded comprehensive afterschool programs for youth in grades K-8	9,945	8,000	9,500	8,000	8,000
Provide leadership in developing high quality programs and strong community-based organizations in the interest of promoting positive outcomes					
Number of DCYF-funded agencies that participate in DCYF technical assistance and capacity building offerings	154	150	125	125	125
Number of technical assistance and capacity building workshops offered by DCYF-funded providers	249	150	150	150	150
Prioritize the voices of children, youth, transitional age youth, and families in setting funding priorities					
Number of community events at which DCYF provides outreach	45	20	60	60	60
Work collaboratively with other city stakeholders to ensure efficient use of resources					
Number of participants in the DCYF-funded Young Adult Court Case Management program who successfully complete the requirements of the program	7.0	30	30	30	N/A

ORGANIZATIONAL STRUCTURE: CHILDREN, YOUTH AND THEIR FAMILIES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	77.29	71.83	(5.46)	71.99	0.16
Non-Operating Positions (CAP/Other)	(6.50)	(5.00)	1.50	(5.00)	
Net Operating Positions	**70.79**	**66.83**	**(3.96)**	**66.99**	**0.16**

Sources

Property Taxes	127,220,000	126,930,000	(290,000)	127,350,000	420,000
Intergovernmental: Federal	1,524,359	2,642,239	1,117,880	2,734,069	91,830
Intergovernmental: State	8,383,220	6,599,894	(1,783,326)	3,066,118	(3,533,776)
Other Revenues	4,800,000		(4,800,000)		
Interest & Investment Income	80,000	60,867	(19,133)	59,824	(1,043)
Expenditure Recovery	8,555,959	4,936,695	(3,619,264)	4,546,095	(390,600)
IntraFund Transfers In	6,998,329	7,048,329	50,000	7,278,329	230,000
Transfers In	99,835,000	100,605,000	770,000	104,035,000	3,430,000
Beg Fund Balance - Budget Only	5,349,228	14,900,022	9,550,794	14,540,818	(359,204)
Prior Year Designated Reserve	6,867,385	7,500,000	632,615	8,000,000	500,000
Transfer Adjustment-Source	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)
General Fund	79,077,211	74,632,090	(4,445,121)	83,938,328	9,306,238
Sources Total	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**

Uses - Operating Expenditures

Salaries	10,057,426	10,005,360	(52,066)	10,384,549	379,189
Mandatory Fringe Benefits	3,564,488	3,781,811	217,323	3,939,136	157,325
Non-Personnel Services	9,414,786	9,357,712	(57,074)	9,465,053	107,341
City Grant Program	273,215,214	276,454,778	3,239,564	284,826,277	8,371,499
Intrafund Transfers Out	6,520,000	6,570,000	50,000	6,800,000	230,000
Materials & Supplies	679,058	365,945	(313,113)	367,945	2,000
Overhead and Allocations	375,000	1,215,000	840,000	1,215,000	
Programmatic Projects	3,152,503	400,785	(2,751,718)	415,334	14,549
Services Of Other Depts	41,602,216	37,703,745	(3,898,471)	38,135,287	431,542
Unappropriated Rev-Designated	110,000		(110,000)		
Transfer Adjustment - Uses	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)
Uses Total	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**

Uses - By Division Description

CHF Children;Youth & Families	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
Uses by Division Total	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**

CITY ADMINISTRATOR'S OFFICE

MISSION

To ensure efficient and effective government services, robust infrastructure, safety and resiliency, and sustained economic recovery within an equitable and inclusive organization. For more information about this department's services, please visit **www.sf.gov/departments/city-administrator.**

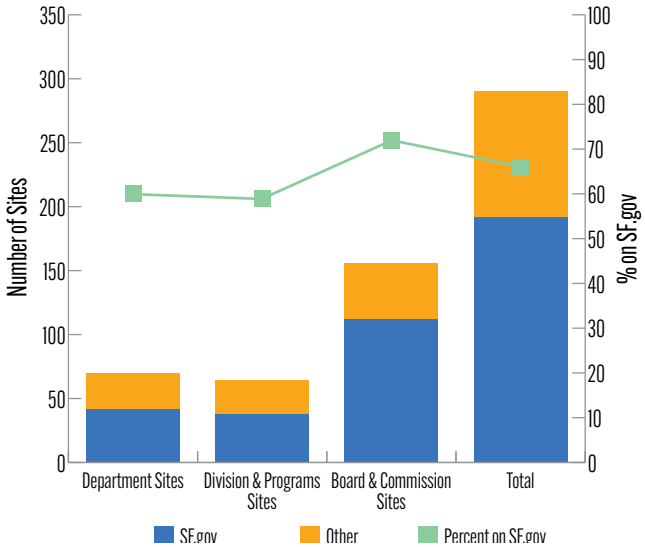
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $615.2 million for the City Administrator (ADM) is $18.6 million, or 3.1 percent, higher than the FY 2023-24 budget. This is primarily due to one-time capital expenditures and increased debt payment costs. The FY 2025-26 proposed budget of $629.1 million is $13.9 million, or 2.3 percent, higher than the FY 2024-25 proposed budget. This change is due to salary and benefit cost increases, and cost increases in non-personnel services and interdepartmental spending.

Implementing Infrastructure Savings and Improvements

As the commercial real estate market churns, the Real Estate Division (RED) has redoubled its efforts to place City operations in cost-effective, right-sized spaces. In FY 2024-25, the City will take a significant step towards consolidation of its general administrative offices with a multi-department move into a freshly negotiated long-term lease at 1455 Market Street. This new location is large enough to relocate City staff from expensive leases and seismically vulnerable buildings, as envisioned in the City Administrator's Civic Center real estate strategic plan. The proposed budget includes $6.2 million savings in FY 2024-25 and $2.9 million in FY 2025-26 million from these strategic moves.

The proposed budget also supports the Treasure Island Development Authority's (TIDA) geotechnical work and construction on the horizontal infrastructure in support of the next phase (Stage 2) of development on the island. To date, TIDA and the master developer, Treasure



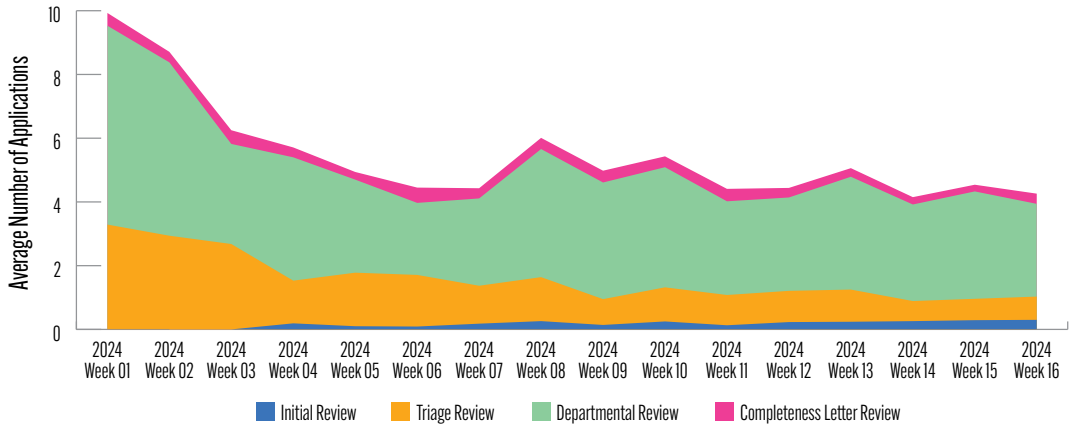
PERCENT OF CITY WEBSITES ON SF.GOV. *With a new California law requiring dot-gov domains for local government by 2029, Digital & Data Services ongoing work to build a secure, accessible, and nimble City-wide web platform. Currently 66 percent of all citywide sites have already made the transition, with sitewide traffic increasing by 19.5 percent over FY 2022-23.*

Island Community Development, have substantially completed Stage 1 infrastructure on Yerba Buena Island and Treasure Island, including new utilities, streets, and four public parks. In addition, 229 units of housing have been completed and another 775 units are currently under construction for anticipated completion in early 2025, of which 257 units are affordable.

Improving Citywide Services

In FY 2024-25 and FY 2025-26, the Permit Center will continue to drive initiatives to improve customer experiences, transparency, and equity in permitting services. The proposed budget supports centralized customer service as well as cross-departmental platform and data sharing in order to foster further improvements in building application review and approval.

The proposed budget also continues funding for citywide contracting reform. Building on its recent successes improving the supplier experience, removing red tape for City staff, and developing citywide contracting performance metrics, the Government Operations Contracting and Procurement Reform team will focus on implementing new technology to improve and increase transparency into additional aspects of the contracting process, including replacing the Personal Services Contract database and creating a new Local Business Enterprise Subcontracting Requirements application.

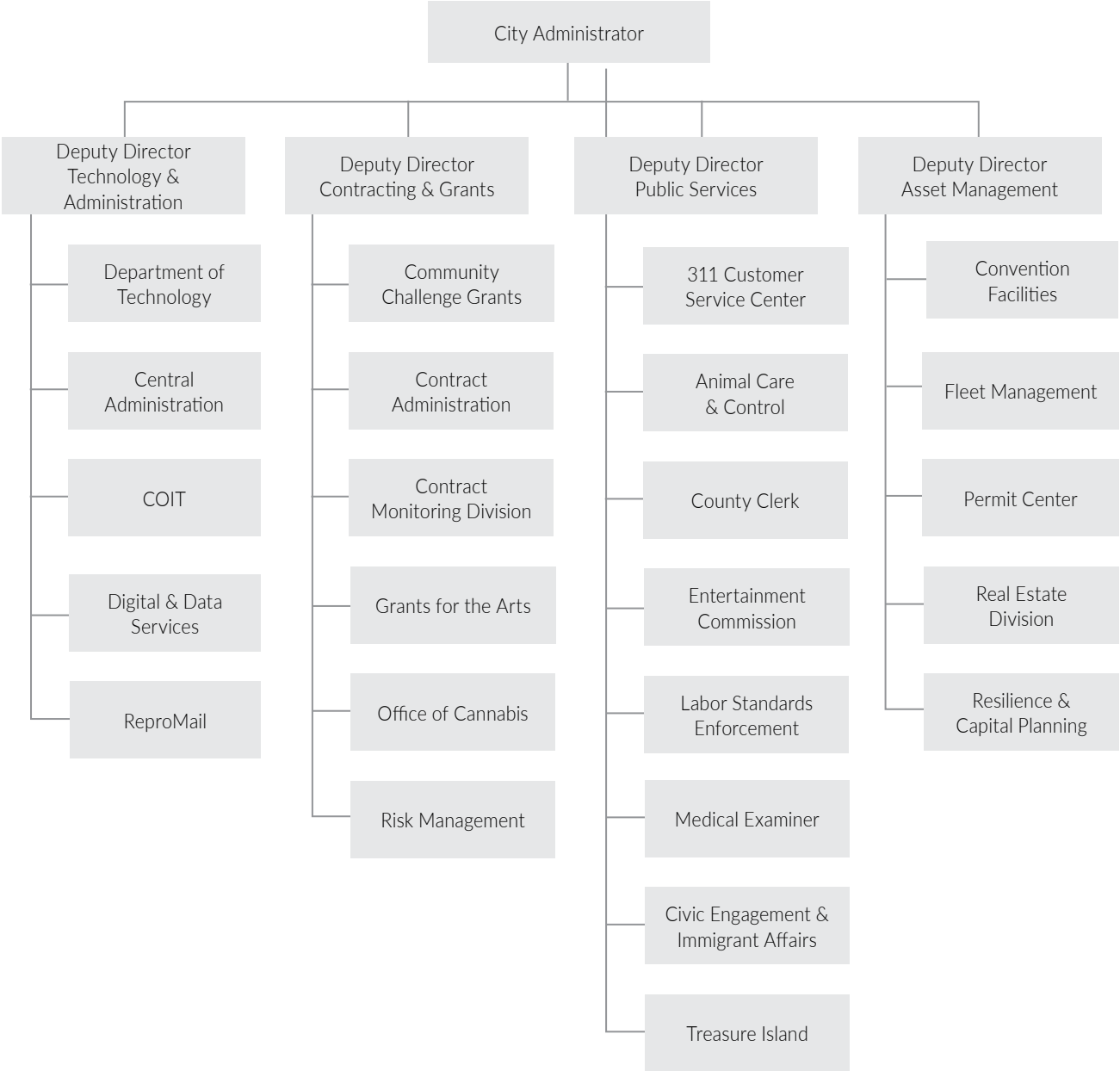


BUILDING PERMIT COMPLETENESS CHECK TIMELINES. *In January 2024, a new building permit solution was launched to satisfy new mandates issued by the State of California to process housing permit applications within 15 business days and issue permits within 30 or 60 days. Now, all building applications for larger projects are submitted through a single channel that ensures they are seen by at least 7 departments for accuracy with most applications approved in less than 6 business days.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Citywide Planning					
Average occupancy rate in City-owned buildings managed by Real Estate	98%	100%	100%	100%	100%
Average per sq ft cost of City-operated buildings compared to listing rates in Civic Center	69%	72%	60%	65%	60%
Percentage of non-patrol, light duty fleet that uses green technologies	40%	40%	41%	41%	42%
Economic and Community Development					
Percentage of client post-convention survey ratings in the above average or higher category	89%	85%	85%	85%	85%
Equity and Inclusion					
Total Minimum Dollars Awarded to Local Business Enterprise and Non-Discrimination in Contracting Certified Firms (LBE, PUC-LBE, NPE, and SBA)	$408,907,345	$300,000,000	$200,000,000	$300,000,000	$325,000,000
Total Number of Local Business Enterprise and Non-Discrimination in Contracting Certified Firms (LBE, PUC-LBE, NPE, and SBA)	1,056	950	1,200	1,000	1,000
Total number of awarded active CCSF contracts monitored by Contract Monitoring Division	2,481	1,700	2,000	1,700	1,700
Total Number of Equal Benefits Ordinance (12B) Compliant CCSF Vendors	24,456	25,000	23,500	25,500	26,000
Excellent Services					
Percentage of 311 calls answered in 60 seconds	89%	85%	70%	80%	80%
Percentage of 311 calls handled without a transfer	91%	90%	90%	90%	90%
Percentage of all purchases made through term contracts (excluding professional services) by procurement services	74%	70%	67%	N/A	N/A
Percentage of Automated 311 Service Requests	79%	75%	70%	72%	72%
Percentage of County Clerk customers assisted within ten minutes from the time they are ready to be served	71%	50%	88%	N/A	N/A
Percentage of repairs of non-patrol, light duty passenger vehicles performed in less than 3 days	77%	78%	80%	79%	80%
Quality assurance percentage score for 311 Customer Service Center	94%	92%	92%	92%	92%
Safety and Resilience					
Animal Welfare field service emergency response time (in minutes)	21	23	23	23	23
Percent of toxicology exams completed by medical examiner within 90 calendar days of submission	99%	90%	90%	90%	90%

ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	1,029.28	1,001.34	(27.94)	989.17	(12.17)
Non-Operating Positions (CAP/Other)	(54.79)	(57.64)	(2.85)	(50.11)	7.53
Net Operating Positions	**974.49**	**943.70**	**(30.79)**	**939.06**	**(4.64)**
Sources					
Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	17,574,000	18,231,000	657,000	20,012,000	1,781,000
Intergovernmental: Other	2,163,387	2,271,789	108,402	2,376,177	104,388
Intergovernmental: State	641,895	769,468	127,573	386,523	(382,945)
Charges for Services	22,720,093	23,017,973	297,880	22,791,463	(226,510)
Fines, Forfeiture, & Penalties	798,286	925,000	126,714	925,000	
Licenses, Permits,& Franchises	2,601,077	2,842,333	241,256	2,837,333	(5,000)
Rents & Concessions	59,136,745	58,318,972	(817,773)	64,387,092	6,068,120
Other Revenues	18,368,890	11,073,442	(7,295,448)	11,600,064	526,622
Interest & Investment Income		(650)	(650)	(682)	(32)
Expenditure Recovery	324,898,970	328,490,446	3,591,476	356,992,927	28,502,481
IntraFund Transfers In	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
Transfers In	45,598,692	41,249,444	(4,349,248)	40,388,163	(861,281)
Other Financing Sources	4,234,378	22,432,053	18,197,675		(22,432,053)
Beg Fund Balance - Budget Only	13,589,864	20,399,177	6,809,313	12,677,043	(7,722,134)
Transfer Adjustment-Source	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
General Fund	81,704,934	82,640,735	935,801	91,223,498	8,582,763
Sources Total	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**
Uses - Operating Expenditures					
Salaries	125,165,040	126,115,837	950,797	129,955,972	3,840,135
Mandatory Fringe Benefits	47,331,621	48,072,389	740,768	49,767,810	1,695,421
Non-Personnel Services	202,490,947	187,760,079	(14,730,868)	199,752,100	11,992,021
City Grant Program	33,884,625	32,475,022	(1,409,603)	32,758,253	283,231
Capital Outlay	12,851,133	24,770,800	11,919,667	8,596,289	(16,174,511)
Debt Service	61,098,724	75,678,399	14,579,675	78,614,865	2,936,466
Intrafund Transfers Out	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
Materials & Supplies	18,600,467	20,168,954	1,568,487	20,378,837	209,883
Overhead and Allocations	8,277,344	9,465,440	1,188,096	9,465,440	
Programmatic Projects	1,062,997	1,132,381	69,384	755,410	(376,971)
Services Of Other Depts	85,768,313	88,834,151	3,065,838	99,051,625	10,217,474
Transfers Out		687,730	687,730		(687,730)
Transfer Adjustment - Uses	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
Uses Total	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**
Uses - By Division Description					
ADM Administration	18,659,262	18,039,816	(619,446)	19,048,431	1,008,615
ADM Animal Care And Control	10,072,750	9,870,882	(201,868)	10,421,715	550,833
ADM City Administrator Prog	116,215,493	118,616,439	2,400,946	121,654,307	3,037,868
ADM Convention Facilities Mgmt	110,767,010	99,360,854	(11,406,156)	104,840,485	5,479,631
ADM Entertainment Commission	1,413,644	1,443,115	29,471	1,504,710	61,595
ADM Internal Services	325,482,784	354,286,932	28,804,148	357,894,170	3,607,238
ADM Medical Examiner	13,920,268	13,543,144	(377,124)	13,732,783	189,639
Uses by Division Total	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**

CITY ADMINISTRATOR'S OFFICE–TECHNOLOGY

MISSION

The Department of Technology modernizes City technology infrastructure, communications, and applications to deliver resilient, cost-effective, and efficient city business systems. These solutions drive innovation while promoting public safety, digital equity, and new government services. For more information about this department's services, please visit **sf.gov/departments/department-technology**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $169.0 million for the Department of Technology (TIS) is $2.7 million, or 1.6 percent higher, than the FY 2023-24 budget. The FY 2025-26 proposed budget of $174.8 million is $5.7 million, or 3.4 percent, higher than the FY 2024-25 proposed budget. These changes in both years are primarily due to increases in software, security and capacity costs.

Disaster Recovery

The Department continues to support the City's Disaster Recovery Program by securing the City's operational continuity through risk mitigation. This program reduces the risk of costly disruption and recovery, maintains integrity of City services, and aligns with the City's commitment to resilience.

Data Center Resilience

The Department's focus on Data Center Resilience ensures all services and access to the City Data Centers are secured. This includes internet, Domain Name Service (DNS) authentication, remote network access through Virtual Private Network (VPN), and providing resilient network transport to enable recoverability of all City applications.

Gen AI Center of Excellence

The Department has begun its early-stage evaluation of Generative Artificial Intelligence (Gen AI) to expand the City's toolkit. Through COIT funding, the Gen AI Center of Excellence will provide guidance, set best practices, and ensure that all City departments are aligned in their use of Gen AI so that it can be used effectively and securely.

Accelerating A Digital City

The Department continues to deliver shareable enterprise-level business applications and modernize City technology infrastructure. Emphasizing infrastructure resilience and migrating departments to a new Software Defined Network increases capacity and performance. New applications speed up City services, while modernized infrastructure enhances security, performance, and reliability. This upgraded infrastructure also enables new services, such as Voice over Internet Protocol (VoIP).

Data Center of Excellence

The Data Center of Excellence manages the JUSTIS Hub, which enables in-depth data analysis and streamlined workflows to make data-driven decisions

about public safety and criminal justice issues. This Hub provides easy-to-use dashboards and thorough insights to criminal justice agencies in the City and County of San Francisco.

Cloud Center of Excellence

The Department is expanding its team of cloud architects and engineers to deploy cloud solutions for business partners. The center will reduce costs and increase operational capacity by helping migrate processes and data to the cloud. This work makes City systems more secure and resilient.

The Cloud Center of Excellence is well-positioned to help other departments achieve more with fewer resources by leveraging cloud technology. With DT Cloud Desktop, departments can avoid costly device refreshes and optimize their operations.

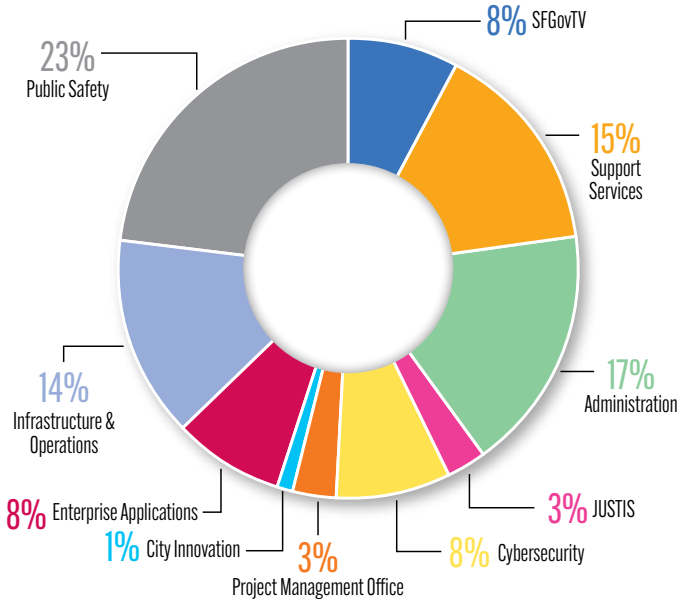
Closing the Digital Divide

The Department continues broaden access to the Internet by installing, operating, and maintaining municipal broadband fiber. The Department has delivered free internet broadband service to thousands of housing units, community centers and non-profits.

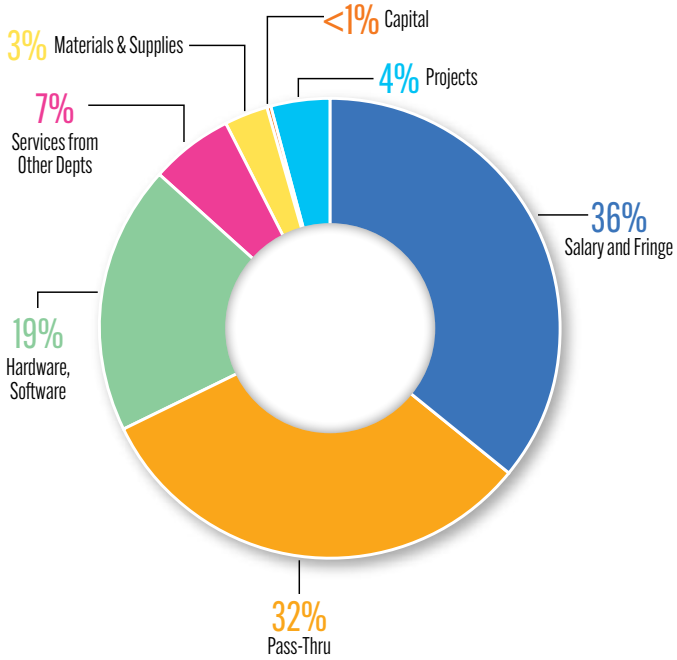
Office of Cybersecurity

Protecting the City's technology and information is critical to ensure that City departments can continue providing essential services. The Office of Cybersecurity ensures that mission critical business systems can be restored after any natural or human-caused disaster with minimal delay. The Office consistently strives to raise awareness among City staff while proactively identifying and addressing potential cybersecurity risks. In FY 2023-24, the Office of Cybersecurity significantly improved and streamlined the City's vendor risk management process and platform. The office evaluated nearly 3,000 city vendors and contractors to reduce cybersecurity risks associated with ICT procurements. This effective initiative earned the 2024 GRC Program of the Year Award from LogicGate, making it the only government entity to receive this distinction.

STAFF RESOURCE BY DIVISION.
Staff allocation by division.



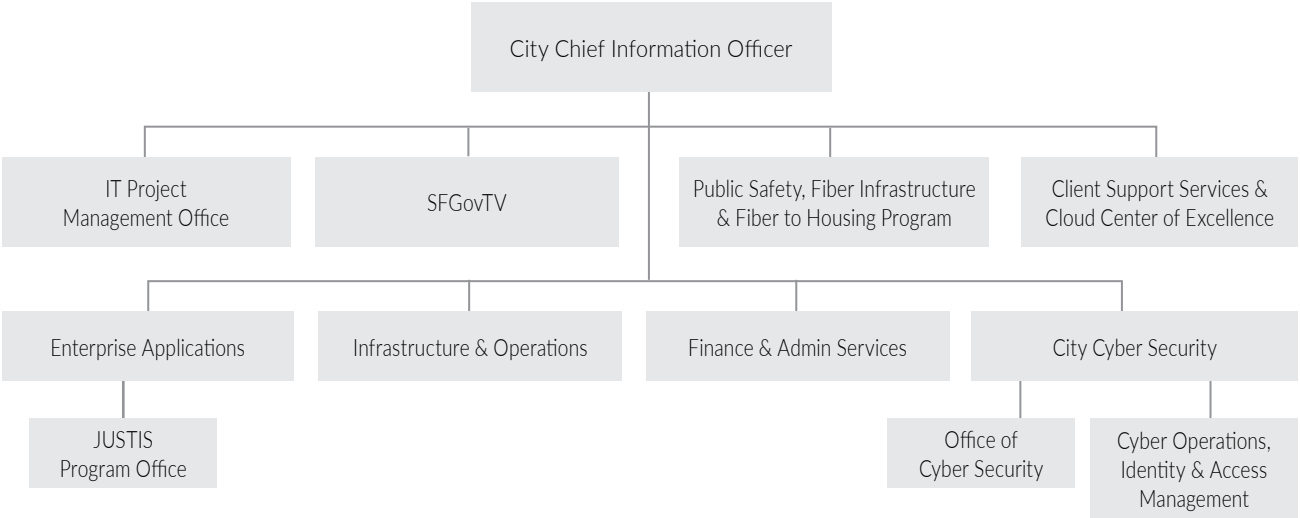
BUDGET USE BY EXPENDITURE TYPE.
Expenditures by budget category.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Invest in IT infrastructure and communications					
Percent of Data Center Uptime	100%	100%	100%	100%	100%
Percent of E-mail System Uptime	100%	100%	100%	100%	100%
Percent of Fiber Infrastructure Uptime	100%	100%	100%	100%	100%
Percent of Network Services Uptime	100%	100%	100%	100%	100%
Increase organizational performance					
Percent of projects completed on time, on budget and to specification within Fiscal Year	85%	80%	85%	85%	85%
Strengthen shared services delivery					
Percent of SFGOVTV Uptime	99%	99%	99%	99%	99%

ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE - TECHNOLOGY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	301.65	314.52	12.87	318.07	3.55
Non-Operating Positions (CAP/Other)	(42.53)	(55.06)	(12.53)	(58.00)	(2.94)
Net Operating Positions	**259.12**	**259.46**	**0.34**	**260.07**	**0.61**

Sources

Intergovernmental: Other	115,062	114,635	(427)	119,044	4,409
Licenses, Permits,& Franchises	1,828,000	1,828,000		1,828,000	
Rents & Concessions	581,169	594,060	12,891	602,778	8,718
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	149,158,258	152,198,970	3,040,712	159,632,740	7,433,770
IntraFund Transfers In	3,626,847	3,511,799	(115,048)	4,087,000	575,201
Transfers In	300,000		(300,000)		
Beg Fund Balance - Budget Only	7,034,110	8,231,164	1,197,054	5,328,489	(2,902,675)
Transfer Adjustment-Source	(3,626,847)	(3,511,799)	115,048	(4,087,000)	(575,201)
General Fund	7,206,654	5,991,943	(1,214,711)	7,151,249	1,159,306
Sources Total	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**

Uses - Operating Expenditures

Salaries	43,348,253	45,288,891	1,940,638	47,040,839	1,751,948
Mandatory Fringe Benefits	15,940,825	16,644,000	703,175	17,369,709	725,709
Non-Personnel Services	74,863,063	76,507,193	1,644,130	77,215,344	708,151
City Grant Program		95,000	95,000	95,000	
Capital Outlay	1,805,000	2,250,000	445,000	2,800,000	550,000
Intrafund Transfers Out	3,626,847	3,511,799	(115,048)	4,087,000	575,201
Materials & Supplies	3,225,657	4,179,165	953,508	3,669,165	(510,000)
Overhead and Allocations	1,446,221	1,475,706	29,485	1,269,209	(206,497)
Programmatic Projects	6,544,376	3,904,799	(2,639,577)	5,680,000	1,775,201
Services Of Other Depts	19,139,858	18,704,018	(435,840)	19,613,034	909,016
Transfer Adjustment - Uses	(3,626,847)	(3,511,799)	115,048	(4,087,000)	(575,201)
Uses Total	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**

Uses - By Division Description

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

CITY ATTORNEY

MISSION

The Office of the City Attorney (CAT) provides legal services to the Mayor's Office, the Board of Supervisors, other elected City officials, and all the departments, boards, and commissions that comprise the government of the City and County of San Francisco. For more information about this department's services, please visit **sfcityattorney.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $118.4 million for the Office of the City Attorney is $9.7 million, or 8.9 percent, higher than the FY 2023-24 budget. This is primarily due to new positions related to tax litigation and appeals and increased interdepartmental spending. The FY 2025-26 proposed budget of $120.3 million is $1.9 million, or 1.6 percent, higher than the FY 2024-25 proposed budget. This change is due to salary and benefit cost increases.

The City Attorney's Office ("Office") continues to provide high-quality legal advice to over one hundred City departments, boards, and officials and to represent the City in an increasing number of complex defensive litigation matters.

The number and complexity of new taxes passed by the voters in recent years have significantly increased the tax disputes that the Office must handle. To meet this accelerating tax workload, the proposed budget includes a funding increase in the Office's workforce.

Improving Public Safety and Street Conditions

Attorneys have advised on programs addressing public safety, homelessness, mental health, the opioid crisis, pedestrian safety, and public space activation.

The Office's code enforcement litigation abates public nuisances and dangerous housing conditions. Attorneys provide guidance to public safety departments to ensure legal compliance, participate in multi-agency efforts to disrupt drug markets, pursue private actors that sell harmful products like illegal license plate covers used to evade police, and seek gun violence restraining orders to remove guns from people who pose a threat to public safety.

Citywide Economic Vitality

Attorneys work collaboratively with agencies to support revitalizing the economy, helping small businesses, encouraging tourism, and exploring new uses for downtown buildings. The Office advises on every step of housing delivery, including planning, development, leasing, financing and construction of housing at all affordability levels. Attorneys advise departments on major capital improvement and transportation projects.

The Office's Worker Protection Team brings affirmative litigation to ensure workers are treated fairly and benefit from the City's economy. Through the Office's consumer protection practice, attorneys bring in revenue to the City while protecting consumers from predatory business practices.

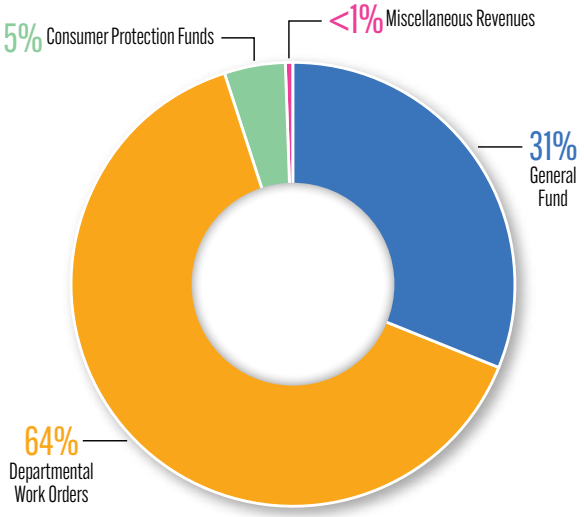
Reducing Homelessness and Transforming Mental Health Service Delivery

The Office defends the City against multiple, complex lawsuits related to homelessness, and works with departments to ensure compliance with the law and the ability to maintain safe and healthy streets. Attorneys supported changes in state conservatorship laws to update the definition of those eligible for conservatorship. The Office represents the City in all CARE Court and conservatorship petitions and works with departments to provide appropriate care to those with serious mental health illnesses or substance use disorders. The Office also assists departments with expanding and preserving the City's affordable housing portfolio.

Accountability & Equity in Services and Spending

The Office actively pursues affirmative litigation to promote equity and advance the rights of San Franciscans in five priority areas — housing and homelessness, consumer protection, worker protection, civil rights, and climate change. The Office trains and advises departments on an increasing number of state and local conflict of interest, ethics, and gift laws. To ensure accountability across City government, Office employees craft legislation to mitigate the risk of favoritism in City services, provide public advice on compliance, and conduct public integrity investigations to root out corruption, often resulting in monetary settlements benefitting the City.

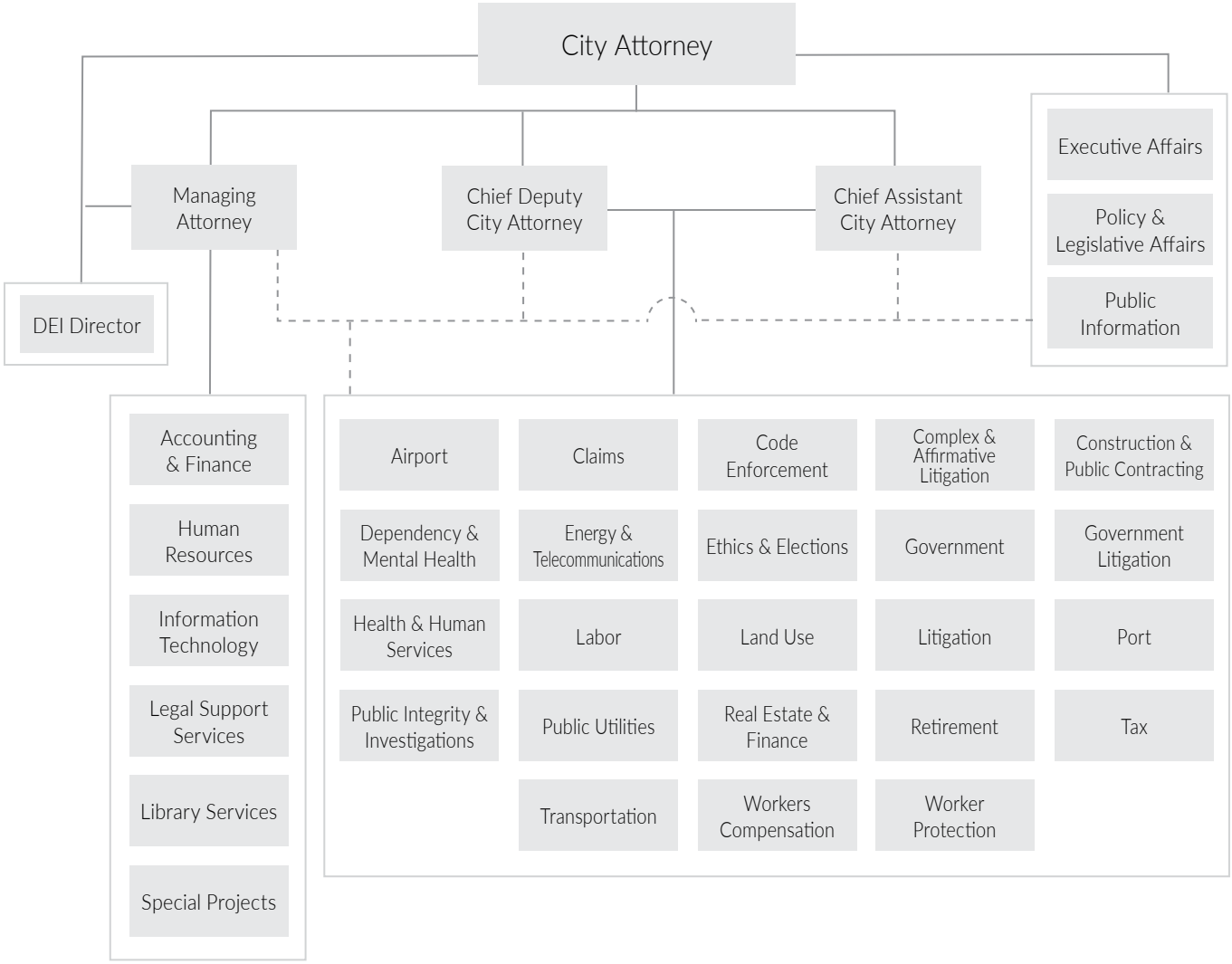
REVENUE SOURCES. *Most revenue supporting the City Attorney's Office budget are recoveries from workorders with other City departments.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Provide advice and counsel to the Mayor, Board of Supervisors, and City departments and commissions, on legal issues of importance to the administration of local government					
Total cost of responses to requests for advice and counsel, in millions.	$34,053,990	$70,000,000	$70,000,000	$70,000,000	$70,000,000
Number of hours required to respond to requests for advice and counsel.	97,547	95,039	180,000	180,000	180,000
Limit the financial liability of the City and County of San Francisco through the efficient management of personal injury and property damage claims					
Number of claims closed	1,432	1,300	2,200	2,200	2,200
Number of claims opened	1,636	1,400	2,300	2,300	2,300
Percent of claims settled	28%	30%	38%	38%	38%
Average number of days from claim filing to final disposition	64	67	70	70	70
Percent of claims denied	72%	70%	65%	65%	65%
Advise Board of Supervisors and/or research or draft legislation which expresses the desired policies of the City and County of San Francisco					
Number of Board-generated work assignments	161	250	300	300	300
Represent the City and County of San Francisco in civil litigation of critical importance to the welfare of the citizens of San Francisco, and the administration of local government					
Number of tort litigation cases opened	242	425	425	425	425
Research and/or draft legislation, for all departments including Board of Supervisors, which expresses the desired policies of the City and County of San Francisco.					
Number of pieces of legislation researched and/or drafted for all departments, including the Board of Supervisors	266	360	350	350	350

ORGANIZATIONAL STRUCTURE: CITY ATTORNEY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	322.00	343.03	21.03	333.71	(9.32)
Non-Operating Positions (CAP/Other)	(5.79)	(6.58)	(0.79)	(7.00)	(0.42)
Net Operating Positions	**316.21**	**336.45**	**20.24**	**326.71**	**(9.74)**
Sources					
Intergovernmental: Other	400,000	400,000		400,000	
Fines, Forfeiture, & Penalties	4,799,038	6,256,345	1,457,307	6,174,118	(82,227)
Expenditure Recovery	71,253,153	76,394,900	5,141,747	76,732,239	337,339
General Fund	32,287,377	35,352,753	3,065,376	36,953,830	1,601,077
Sources Total	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**
Uses - Operating Expenditures					
Salaries	64,627,798	70,820,467	6,192,669	72,336,812	1,516,345
Mandatory Fringe Benefits	22,617,235	24,598,687	1,981,452	25,052,508	453,821
Non-Personnel Services	17,478,423	18,886,401	1,407,978	18,684,845	(201,556)
Materials & Supplies	155,000	139,500	(15,500)	139,500	
Services Of Other Depts	3,861,112	3,958,943	97,831	4,046,522	87,579
Uses Total	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**
Uses - By Division Description					
CAT City Attorney	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189
Uses by Division Total	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**

CITY PLANNING

MISSION

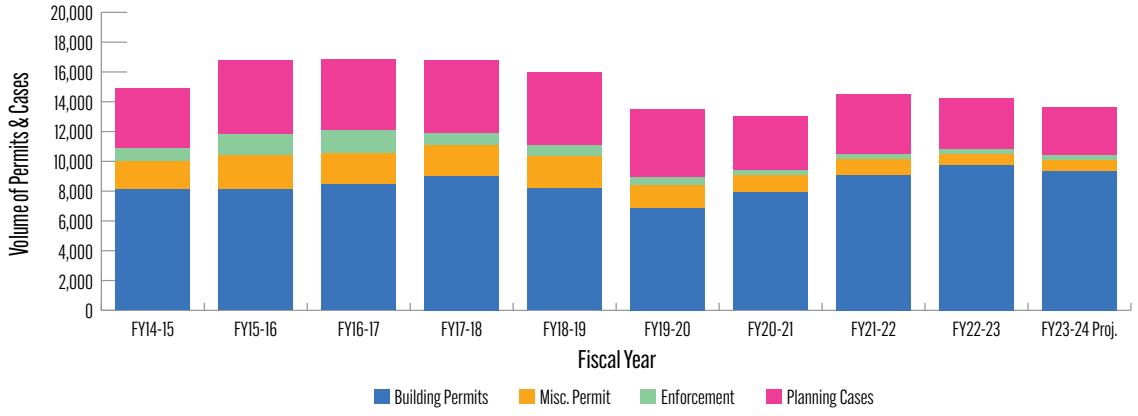
The mission of the San Francisco Planning Department, under the direction of the Planning Commission, is to shape the future of San Francisco and the region by: generating an extraordinary vision for the General Plan and in neighborhood plans; fostering exemplary design through planning controls; improving our surroundings through environmental analysis; preserving our unique heritage; encouraging a broad range of housing and a diverse job base; and enforcing the Planning Code. **sf-planning.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $55.4 million for City Planning is $3.3 million, or 5.7 percent, lower than the FY 2023-24 budget. This change is due to deleting vacant positions to account for declining case volumes and permit applications. The 2025-26 proposed budget of $56.5 million is $1.1 million, or 2.0 percent, higher than the FY 2024-25 proposed budget. This change is due to increased salary and benefit costs.

Application Review and Processing

City Planning continues to see a decline in permit volume and land use entitlements due to the current economic conditions and an increase in the number of new ministerial permitting pathways established through State law. FY 2024-25 will see the first full year implementing a new permitting process that was initiated in January 2024 in response to AB-1114, which



VOLUME TRENDS. *This graph shows the Department's planning case and permit volume over the last 10 years.*

divorces the planning approval process from the building permit review process. This new process will be entirely digital across all City agencies and should result in a more efficient and transparent permitting process. It is also the first full year where we will see workload impacts stemming from the numerous State and local laws that have reduced the need for various land use entitlements for housing projects.

Process Maintenance and Improvements

City Planning will continue to advance process improvements to address Housing Element actions calling for removal of constraints to housing production associated with environmental review. This will require us to evaluate the local California Environmental Quality Act (CEQA) review process, identify amendments to Chapter 31 of the Administrative Code, and evaluate replacing CEQA

PROJECT SUBMITTALS & APPROVALS MAP. *This map shows projects filed and approved during the current fiscal year from June 1st, 2023 to April 1st, 2024.*

wind analysis with expanded and modified Planning Code 148 objective requirements.

Housing Element Implementation

City Planning has turned its focus to implementing 2023's unanimously approved Housing Element. This work includes establishing new zoning controls in well-resourced neighborhoods in the City's west and north, eliminating constraints in the housing review and approval process, developing additional tools to support the construction of affordable housing, and enhancing tools that protect tenants and ensure existing small businesses thrive.

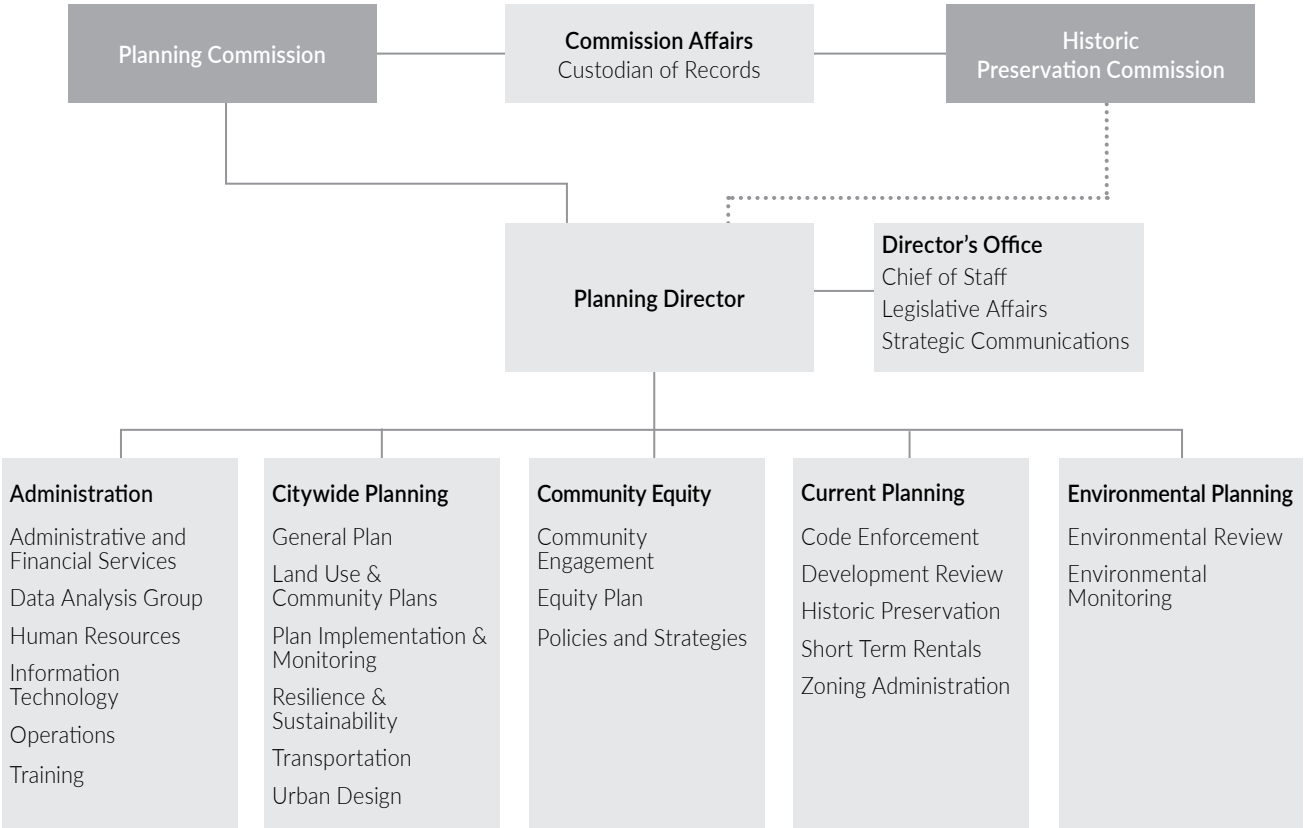
The Future of Downtown

City Planning is working alongside other City departments and community organizations to address downtown recovery in both the near- and long-term. The effort is focused on four themes to support the revitalization of Downtown: Economic Diversification and The Future of Office, Expanding Downtown Housing, Public Life and Retail, and Union Square.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Streamline Project Approval Processes					
Affordable Housing Projects: The average number of days from the application being accepted by the Department to first Commission Hearing	1,105	1,000	180	250	250
Large, New Residential Construction Projects Requiring a Hearing: The average number of days from application being accepted by the Department to first Commission Hearing	1,329	1,500	540	540	540
Pending Volume: Total planning cases & building permits awaiting initial departmental review	1,878	1,800	1,800	1,800	1,800
Total Volume: Total volume of new planning cases & building permits requiring departmental review	10,357	12,000	12,000	12,000	12,000
Caseload per Planner: Average active caseload per planner of planning cases & building permits	142	100	40	150	150
Total Caseload: Total active caseload of planning cases and building permits	16,651	12,000	12,000	12,000	12,000
Small Residential Addition Projects Not Requiring a Hearing: The average number of days from application being accepted by the Department to Action Date	224	180	180	180	180
Change of Use with No Additional Construction Not Requiring a Hearing: The average number of days from application being accepted by the Department to Action Date	326	200	60	60	60
Change of Use with No Additional Construction Requiring a Hearing: The average number of days from application being accepted by the Department to first Commission Hearing	350	200	90	90	90
Public Projects: The average number of days from the application being accepted by the Department to final CEQA determination	34	30	30	30	30
Over-the-Counter Building Permits	8,506	5,000	5,500	5,500	5,500
Build Neighborhoods & Public Spaces that Welcome All					
Enforcement: Average number of days to escalate a valid complaint	231	150	90	90	90

ORGANIZATIONAL STRUCTURE: CITY PLANNING



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	210.62	193.05	(17.57)	190.83	(2.22)
Non-Operating Positions (CAP/Other)	(24.42)	(23.42)	1.00	(22.42)	1.00
Net Operating Positions	**186.20**	**169.63**	**(16.57)**	**168.41**	**(1.22)**
Sources					
Intergovernmental: Federal	1,120,000	3,970,500	2,850,500	3,725,500	(245,000)
Intergovernmental: Other	876,000	761,000	(115,000)	761,000	
Intergovernmental: State	3,890,000	2,602,000	(1,288,000)	2,477,000	(125,000)
Charges for Services	38,045,230	36,026,347	(2,018,883)	36,118,359	92,012
Other Revenues	475,000	336,167	(138,833)	360,831	24,664
Expenditure Recovery	3,043,444	4,074,760	1,031,316	3,654,861	(419,899)
General Fund	11,248,160	7,610,487	(3,637,673)	9,363,979	1,753,492
Sources Total	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**
Uses - Operating Expenditures					
Salaries	27,174,566	25,718,182	(1,456,384)	26,471,162	752,980
Mandatory Fringe Benefits	10,759,359	10,144,717	(614,642)	10,581,610	436,893
Non-Personnel Services	2,741,533	2,181,597	(559,936)	2,181,597	
Materials & Supplies	371,470	358,743	(12,727)	358,743	
Overhead and Allocations	458,758	131,442	(327,316)	131,442	
Programmatic Projects	7,705,818	9,001,291	1,295,473	8,652,387	(348,904)
Services Of Other Depts	9,486,330	7,845,289	(1,641,041)	8,084,589	239,300
Uses Total	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**
Uses - By Division Description					
CPC Administration	19,006,580	17,222,960	(1,783,620)	17,921,555	698,595
CPC Citywide Planning	8,303,864	6,989,677	(1,314,187)	7,047,442	57,765
CPC Community Equity	4,922,342	5,975,068	1,052,726	5,853,151	(121,917)
CPC Current Planning	16,623,221	17,469,628	846,407	17,713,196	243,568
CPC Environmental Planning	7,200,762	5,694,968	(1,505,794)	5,844,994	150,026
CPC Executive Office	1,838,589	1,461,111	(377,478)	1,513,287	52,176
CPC Zoning Admin & Compliance	802,476	567,849	(234,627)	567,905	56
Uses by Division Total	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**

CIVIL SERVICE COMMISSION

MISSION

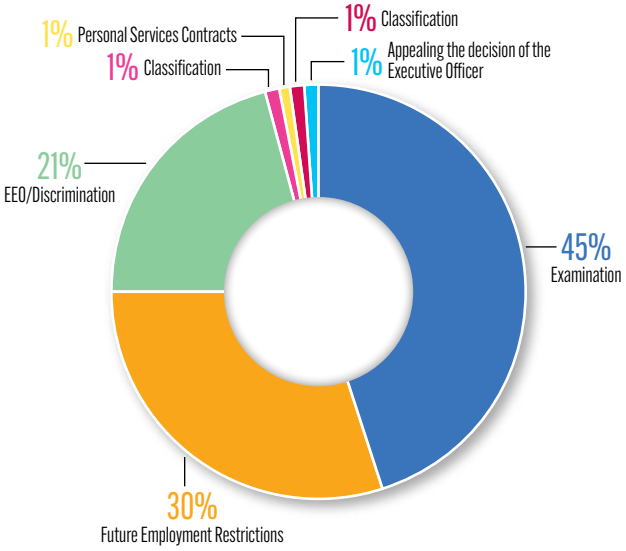
The Civil Service Commission (CSC) establishes, ensures, and maintains an equitable and credible merit system for public service employment for the citizens of San Francisco, and strives to consistently provide the best-qualified candidates for public service in a timely and efficient manner. For more information about this department's services, please visit **sf.gov/departments/civil-service-commission**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $1.52 million for the Civil Service Commission is $0.01 million, or 0.9 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of $1.58 million is $0.05 million, or 3.8 percent, higher than the FY 2024-25 proposed budget. This change is due to increased salary and benefit costs.

The Mayor's proposed budget allocates funds for the Civil Service Commission (CSC) to maintain its staffing levels and operate at optimal capacity. This ensures effective oversight of the merit system and Civil Service Rules (CSR), and the authority to provide qualified candidates for City and County positions.

The Department continues to work closely with City departments, labor unions, and the public on the CSR, policy clarification, hiring issues, appealable matters, and charter mandates. The Department also works with the Department of Human Resources to expedite and modernize hiring practices. Commission staff also serve as racial equity thought leaders and members of the Pathways and Pipelines Peer Learning cohorts in collaboration with the Office of Racial Equity. They focus on implementing various avenues to City employment and advancing the City's diversity, equity, and inclusion goals.



APPEALS IN FY 2022-23. *CSC accepts a wide range of appeals related to City's merit system. CSC holds hearings and makes decisions on the appeals filed.*

Citywide Economic Vitality

The Mayor's proposed budget includes funding to expedite, modernize and streamline the hiring process. The Executive Officer, Human Resources Director, and the Municipal Transportation Agency (MTA) Chief People Officer proposed amendments to several civil service rules governing City hiring. The Department's adoption of these amendments, which address examination announcements, position-based testing, eligible lists, and certification of eligibles, has significantly reduced hiring timelines from several months to several weeks.

Accountability & Equity in Services and Spending

The CSC has made great strides in partnership with the Office of Contract Administration, DHR, City Attorney's Office, MTA, City Administrator's Office, and select unions to modify CSR to implement a new Personal Service Contracts (PSC) database system to modernize and streamline the personal services and contracting process to provide citywide clarity and consistency in compliance with multiple government regulations for City contracting.

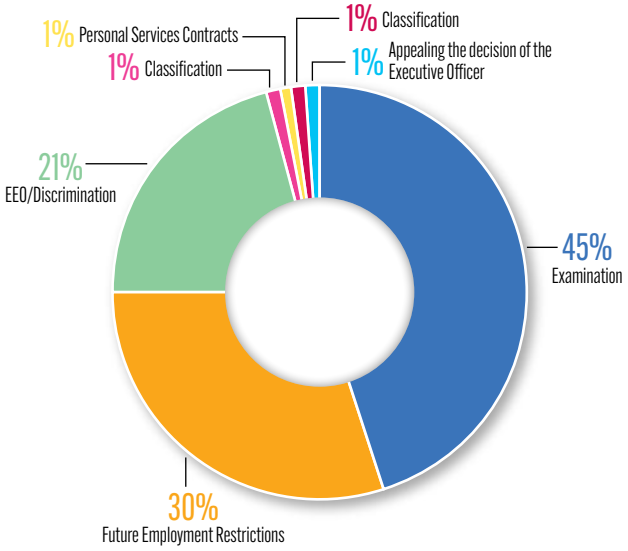
Additionally, the CSC's Committee on Policies and Rules (COPAR) has been actively proposing CSR changes and new civil service advisers to provide guidance on appropriate rule application to human resource professionals and city employees. Department staff have engaged in scheduling and training new departmental personnel officers and their staff on inspection services and the merit system with a focus on having open dialog with hiring managers, employees, employee organizations and community partners to encourage merit system and CSR transparency.

Enhancing Key Department Infrastructure

The department is working to enhance its cloud storage of historical documents and to include a public portal to create the ability to file requests for appeal hearings and inspection services directly through the CSC website. The proposal includes a public portal that will include the ability to create form templates and link to the CSC website to allow e-filing of appeals and inspection service requests. Department staff is also considering making the appeals staff reports for commission meetings a fillable form with input and approval from the Department to support its development.

TYPES OF INSPECTION SERVICE REQUESTS FISCAL YEAR 2022-23.

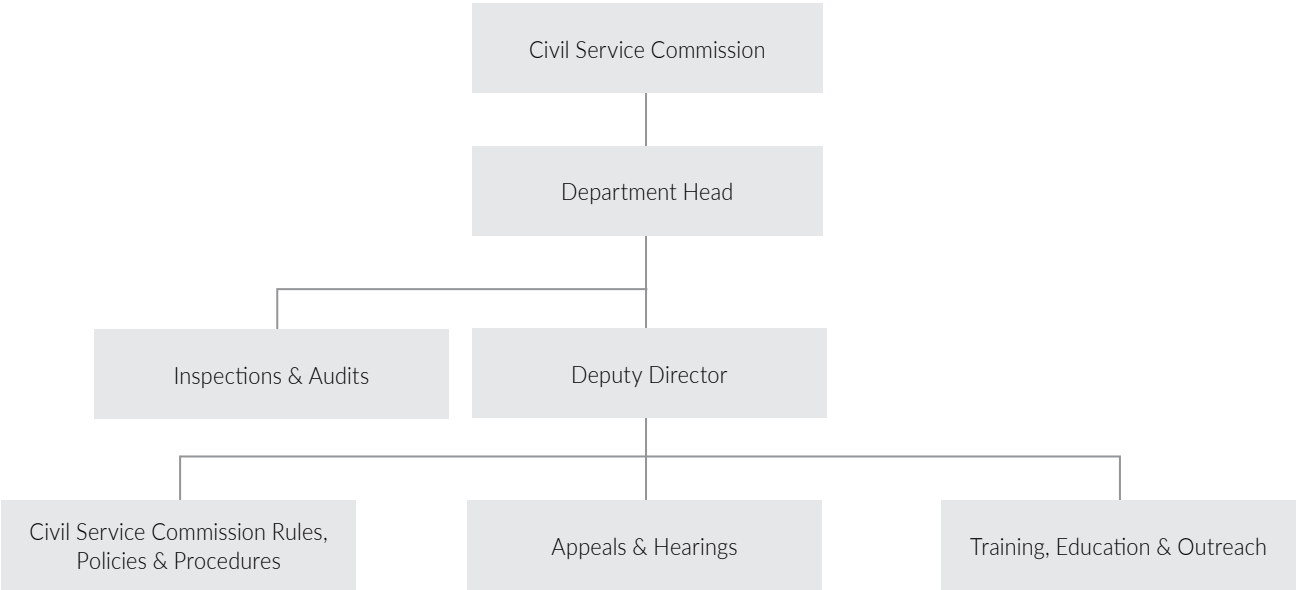
CSC conducts investigations and audits of many aspects of the City's merit system and makes sure that the City's merit system is working.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Create greater transparency and efficiencies in the Commission's procedures and communications					
The percentage of completed Inspection Service Requests	86%	92%	100%	100%	100%
# of employees for whom scheduled performance appraisals were completed (CSC)	3.0	6.0	6.0	6.0	6.0
# of employees for whom performance appraisals were scheduled (CSC)	5.0	6.0	6.0	6.0	6.0
Ensure the timely resolution of appeals					
Percentage of appeals and requests for hearings processed within seven days	99%	100%	100%	100%	100%
Percentage of appeals forwarded and resolved by the Commission in the fiscal year	68%	75%	70%	80%	80%
Strenghten the Commission's ability to meet its Charter mandates and oversee the operation of the merit system					
The number of merit system audits conducted and completed in the fiscal year	9.0	12	9.0	12	12
The percentage of completed responses to Inspection Service requests within 60 days	54%	78%	80%	90%	90%

ORGANIZATIONAL STRUCTURE: CIVIL SERVICE COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	6.00	6.00	0.00	6.00	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**6.00**	**6.00**	**0.00**	**6.00**	**0.00**

Sources

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

Uses - Operating Expenditures

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

Uses - By Division Description

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

COMMUNITY INVESTMENT AND INFRASTRUCTURE

MISSION

The Office of Community Investment and Infrastructure (OCII) is the Successor Agency to the San Francisco Redevelopment Agency (SFRA), which the State dissolved in 2012. OCII is responsible for winding down redevelopment projects and completing the state-approved development in Mission Bay, Transbay, and the Hunters Point Shipyard/Candlestick Point neighborhoods which will collectively provide over 22,000 new housing units and 14 million square feet of new commercial space; the management of significant assets in the City; and the development of over 7,000 affordable housing units and over 400 acres of parks. Under the recent state law SB593, OCII's mission also includes the funding and development of 5842 affordable housing units to replace units destroyed by the former redevelopment agency. For more information about this department's services, please visit **sfocii.org**

BUDGET ISSUES & DETAILS

OCII is a separate legal entity from the City and County of San Francisco and does not rely on General Fund appropriation. Rather, OCII uses property tax increment authorized under state law. Accordingly, OCII's budget is considered separately from the City and County budget. OCII operates with an annual budget with expenditures approved by the California Department of Finance and required to complete enforceable obligations. The FY 2024-25 proposed budget is presented here and is consistent with DOF's approval of expenditures dated April 12, 2024.

The proposed Fiscal Year (FY) 2024-25 budget of $685.2 million for the Office of Community Investment and Infrastructure is $27.4 million less than the FY 2023-24 budget of $712.5 million. The FY 2024-25 proposed budget of $685.2 million is approximately equivalent to the FY 2023-24 proposed budget.

OCII funds its construction programs primarily with bond proceeds generated by the issuance of tax allocation bonds. In FY 2024-25, OCII anticipates expending $114.7 million on its debt program, including bond debt service.

OCII anticipates expending $342.9 million for affordable housing, $0.7 million for replacement housing, $170.4 million for infrastructure, $1.9 million for community and workforce development, and $54.5 million for project management and operations, including a payment of $33.2 million to the Transbay Joint Powers Authority for the Transbay Terminal Project.

Housing Obligations

To build a more equitable San Francisco, OCII funds affordable housing that serves low or very low-income households in Mission Bay, Transbay, and the Hunters Point Shipyard/Candlestick Point. OCII's total housing production obligation in those areas includes 21,927 units, of which 7,115 will be affordable and sixty-five percent will be funded by OCII. As of July 1, 2024, OCII will have completed 9,316 units of housing, of which 2,752 are affordable. These affordable units are known as OCII's Retained Affordable Housing Production Obligation.

In FY 2024-25, OCII will complete 330 OCII-funded affordable housing, including 148 units in Mission Bay South and 182 units in Hunters Point Shipyard Phase 1.

Replacement Housing

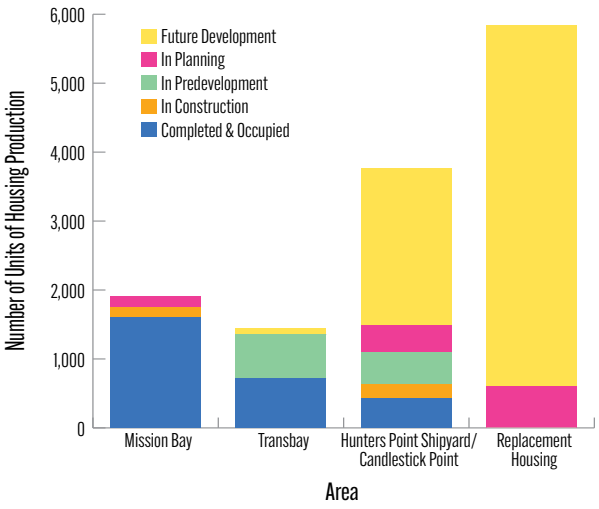
Senate Bill 593, which was signed into law by Governor Newsom in October 2023, authorizes OCII to use a limited form of tax increment financing to fund and develop the 5,842 units that are the Replacement Housing Obligation. OCII is working with DOF and the City to set up a review and approval process for Replacement Housing funding, which is available from tax increment funds that would otherwise be distributed to the City after OCII's other obligations are paid.

These replacement Housing expenditures would add additional units of affordable housing beyond the current enforceable obligations. In ROPS 24-25, $0.7 million will be used to fund staffing and professional services costs for planning Replacement Housing development in future years. Staff will undertake the procurement of a financing team for the first phase of Replacement Housing bonds.

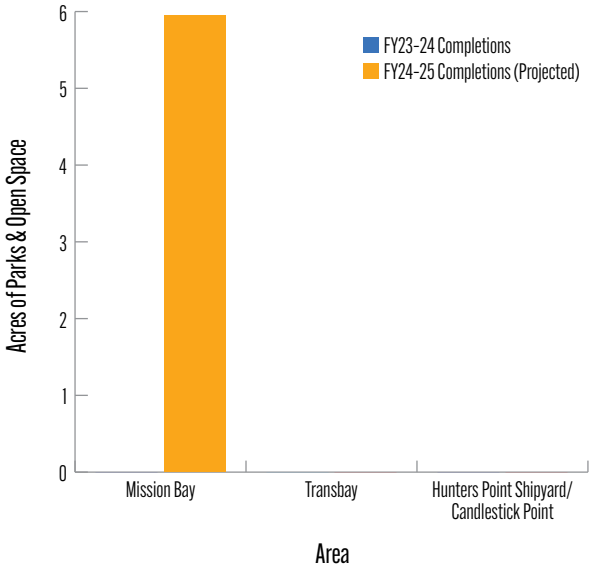
Land Use & Infrastructure

OCII contributes to livability and economic vitality through its delivery of public infrastructure, including funding for parks and streetscape improvements that are required under existing enforceable obligations. At completion, Hunters Point Shipyard/Candlestick Point will include 362 acres of parks, Mission Bay will include 49 acres of parks, and Transbay will include 4 acres of parks.

In FY 2024-25, OCII will complete 5.9 acres of park space in Mission Bay.



OCII'S HOUSING PRODUCTION OBLIGATION.



OCII'S PARKS & OPEN SPACE COMPLETIONS.

Community & Workforce Development

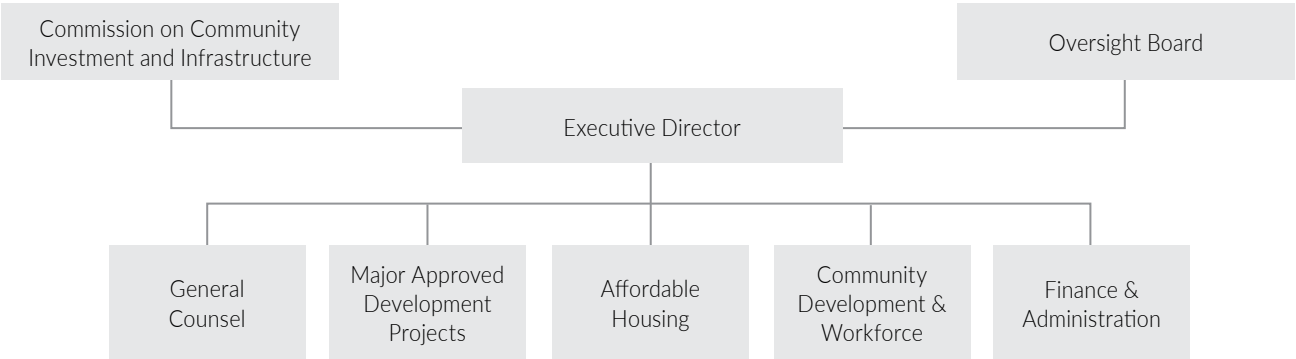
OCII contributes to diversity, equity, and inclusivity through its equal opportunity program for contracting and workforce. OCII works with private contractors, CityBuild, and community-based organizations to foster job creation for local workers and to improve opportunities for small, local, minority and women-owned businesses to participate on OCII projects. OCII policies require good faith efforts to meet 50 percent goals for small businesses and San Francisco workers.

Since 2012, OCII has awarded over $6.0 billion in contracts with nearly $1.9 billion or 31.7 percent credited to small business enterprises. Of this amount, $1.0 billion or 54 percent has been awarded to San Francisco-based small businesses. Over 49,890 workers, of which 7,401 or 15 percent are San Francisco residents, have performed 18.6 million construction hours on OCII-administered projects since 2012. Local residents have performed 3.6 million hours or 19.4 percent, garnering $157.6 million in wages.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Create New Public Infrastructure & Open Spaces					
Total number of new parks open to the public by OCII	0.0	1.0	3.0	2.0	1.0
Invest in Disadvantaged Communities by Accelerating Delivery of New Housing					
Total number of new housing units completed by OCII	0.0	218	218	333	335
Maximize Opportunities for Local Businesses & Workers					
Percent of Contract Dollars Awarded to Small Business Enterprises for OCII Sponsored Projects	50%	40%	18%	40%	40%

ORGANIZATIONAL STRUCTURE: COMMUNITY INVESTMENT AND INFRASTRUCTURE



TOTAL BUDGET – HISTORICAL COMPARISON

	FY2023-24	FY2024-25	YOY
	BUDGET	PROPOSED	DIFFERENCE
Sources			
Property Tax Increment - TAB Debt Service	$ 60.4	$ 72.9	$ 12.6
Property Tax Increment - Debt Portfolio	$ -	$ -	$ -
Property Tax Increment - Mission Bay	$ 27.1	$ 38.9	$ 11.9
Property Tax Increment - HPS2/CP	$ 1.8	$ 1.9	$ 0.1
Property Tax Increment - State Owned TBY	$ 33.7	$ 33.2	$ (0.5)
Property Tax Increment - Other	$ 14.9	$ 9.3	$ (5.6)
Property Tax Increment - Residual	$ -	$ 0.3	$ 0.3
Property Tax Increment - ACA	$ 3.5	$ 3.8	$ 0.4
Subtotal Property Tax Increment	**$ 141.3**	**$ 160.4**	**$ 19.1**
New Bonds - Housing	$ 24.0	$ -	$ (24.0)
New Bonds - Infra	$ 103.9	$ 64.0	$ (39.9)
Subtotal New Bonds	**$ 127.9**	**$ 64.0**	**$ (63.9)**
Developer Payments	$ 22.4	$ 104.6	$ 82.2
Subtotal Developer Payments	**$ 22.4**	**$ 104.6**	**$ 82.2**
Rent & Lease Revenue	$ 0.4	$ 0.4	$ -
Payments from Other Gov Entities	$ 0.4	$ 0.0	$ (0.4)
Special Tax	$ -	$ 1.1	$ 1.1
Hotel Tax	$ 4.7	$ 4.7	$ 0.0
Subtotal Other	**$ 5.5**	**$ 6.2**	**$ 0.7**
Fund Balance - Housing	$ 75.6	$ 23.2	$ (52.4)
Fund Balance - Non-Housing	$ 66.4	$ 20.8	$ (45.6)
Subtotal Fund Balance	**$ 142.1**	**$ 44.0**	**$ (98.0)**
Prior Period Authority - Housing	$ 215.6	$ 231.4	$ 15.8
Prior Period Authority - Non-Housing	$ 57.9	$ 74.6	$ 16.7
Subtotal Prior Period Authority	**$ 273.5**	**$ 306.0**	**$ 32.5**
Total Sources	**$ 712.5**	**$ 685.2**	**$ (27.4)**

**Dollar amounts will be slightly off due to rounding.*

TOTAL BUDGET – HISTORICAL COMPARISON

	FY2023-24	FY2024-25	YOY
	BUDGET	PROPOSED	DIFFERENCE
Uses			
Uses - Operations			
Operational Salaries and Benefits	$ 9.9	$ 10.3	$ 0.3
Affordable Housing Services	$ 1.4	$ 1.3	$ (0.1)
Rent	$ 0.9	$ 0.9	$ -
Retiree Health and Pension Costs	$ 3.5	$ 3.9	$ 0.4
Auditing & Accounting Services	$ 0.3	$ 0.3	$ 0.0
Legal Services	$ 1.5	$ 1.4	$ (0.0)
Planning & Infrastructure Rvw	$ 5.0	$ 5.0	$ -
Real Estate Development Services	$ 0.2	$ 0.0	$ (0.2)
Workforce Development Services	$ 0.2	$ 0.2	$ 0.0
Other Professional Services	$ 10.7	$ 7.9	$ (2.8)
Grants to Community-Based Organizations	$ 1.5	$ 1.3	$ (0.2)
Payments to Other Public Agencies	$ 0.4	$ 0.4	$ -
Other Current Expenses	$ 2.4	$ 2.3	$ (0.0)
Subtotal Uses - Operations	**$ 37.8**	**$ 35.3**	**$ (2.5)**
Uses - Non-Operations			
Affordable Housing Loans	$ 116.0	$ 111.5	$ (4.5)
Replacement Housing	$ -	$ 0.7	$ 0.7
Development Infrastructure	$ 146.2	$ 98.8	$ (47.4)
Pass-through to TJPA	$ 33.7	$ 33.2	$ (0.5)
Debt Service - OCII TAB Bonds	$ 90.6	$ 110.0	$ 19.3
Public Art	$ 1.0	$ 1.0	$ (0.1)
Other Debt	$ 52.7	$ 4.7	$ (48.1)
Subtotal Uses - Non-Operations	**$ 440.3**	**$ 359.8**	**$ (80.4)**
Prior Period Authority - Housing	$ 215.6	$ 231.4	$ 15.8
Prior Period Authority - Non-Housing	$ 18.9	$ 58.7	$ 39.7
Subtotal Prior Period Authority	**$ 234.5**	**$ 290.1**	**$ 55.6**

**Dollar amounts will be slightly off due to rounding.*

CONTROLLER

MISSION

The Office of the Controller works to ensure the City's financial integrity and to promote efficient, effective, and accountable government. The Department strives to be a model for good government and to make the City a better place to live and work. For more information about this department's services, please **visit sf.gov/departments/controllers-office**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $89.0 million for the Office of the Controller (CON) is $5.0 million, or 5.9 percent, higher than the FY 2023-24 budget. This is primarily due to increased costs in accounting services and salary and benefit cost increases. The FY 2025-26 proposed budget of $87.0 million is $1.9 million, or 2.2 percent, lower than the FY 2024-25 proposed budget. This change is due to increases in salaries and benefits costs offset by reduced expenditures in accounting services.

Financial Professionals Development and Training

The Department will continue to expand and scale the Controller's Office programs that support all city departments related to financial standards, financial professional development, and staff proficiency training. The successful results of the citywide pilot programs that were initiated in FY 2023-24 set the foundation for the formal establishment of the ongoing training program for senior-level accounting managers and the Budget Academy to develop trained budget analyst professionals. These programs will create pipelines of financial professionals with key skills and knowledge that is important to the succession planning in the City's financial management corps.

Controller as Refuse Rates Administrator

The Controller's Office implemented the voter-mandated transfer of function for Refuse Rates Administration (Proposition F, June 2022), along with the inaugural rate-setting process and proposed Refuse Rate Order for Rate Years 2023-24 and 2024-25. This work supported the Refuse Rate Board's August 2023 approval of a two-year rate order which was 36 percent lower than Recology's proposed rate increases, saving ratepayers $8.7 million over the two-year period The approved Rate Order included budgetary funding for the Refuse Rate Administrator's work, including analytical and audit costs, capital planning and cost allocation analyses, and refuse collection regulations, licenses and permits review.

Public Financing

The Controller's Office of Public Finance (OPF) continues to provide and manage low-cost debt financing of large-scale, long-term capital projects and improvements. In FY 2025–26, OPF will implement the City's new Infrastructure Financing District policy, coordinate with the Office of Economic and Workforce Development on the formation of the Power Station Enhanced

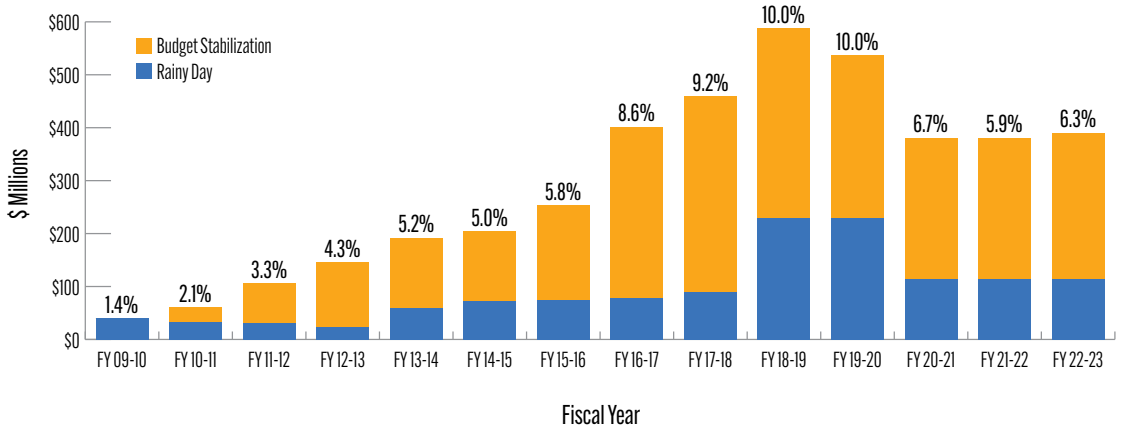
Infrastructure Financing District (EIFD), and the evaluation and potential formation of other EIFDs. OPF will manage the EIFDs and the Public Financing Authority, a new governing body for EIFDs consisting of three members of the Board of Supervisors and two members of the public. Key upcoming projects include coordinating and providing assistance with the issuance of $1.5 billion in General Obligation Bonds, Commercial Paper and Certificates of Participation to meet project funding requirements and/or to provide refunding savings.

Public Integrity, Transparency & Accountability

The promotion of accountability and transparency through compliance and performance audits and whistleblower investigations remains an important aspect of the Controller's ongoing responsibilities. The Department will continue to publish audits and assessments to improve transparency, effectiveness, efficiency, and equity of city operations; publish the implementation statuses of all recommendations from prior public integrity assessments; manage and promote the City's whistleblower hotline; ensure timely compliance with audit reporting; identify recommendations and report on the implementation of corrective actions; and work with City departments to further develop and implement plans to better meet their contracting, oversight, reporting, and other business needs.

Government Operations Initiatives & Performance

The Department continues to support efforts of the City Administrator, Department of Human Resources, and Controller's Office to plan,



GROWTH OF FINANCIAL STABILIZATION RESERVES. *The strength of the City's economy during the past decade, combined with financial management reforms, drove improvement in the City's overall financial condition, including fully funding the City's economic stabilization reserves. In FY 2018-19, the City reached its reserve target of 10 percent of General Fund reserves, with an economic stabilization reserve balance of $588 million. The FY 2020-21 budget included a use of $156.5 million of the economic stabilization reserves. Since that withdrawal, the City's economic stabilization reserves have remained stable. As of FY 2022-23 year-end the balance totaled $489.7 million or 6.3 percent of General Fund revenues.*

implement, and communicate initiatives to reduce barriers to hiring and contracting for City's complex financial activities. The Controller's Office will implement system and user interface improvements to reduce redundancy and streamline financial, hiring, and contracting processes, as well as consolidate Employee Self-Service functions.

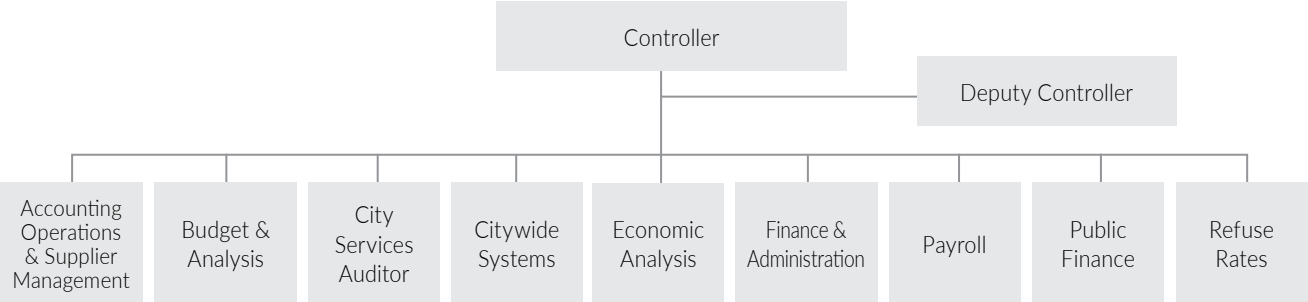
Racial Equity, Gender Equity, Inclusion and Diversity

The Controller's Office continues to invest in racial and gender equity, inclusion, and diversity through citywide reporting work used by all departments and our departmental Racial Equity Action Plan. In FY 2024-25, the Department will administer a biennial staff survey and present its results. Based on the findings, the Department will initiate and administer new staff mentorship cohorts, standardize the selection interview process to further include diversity, equity, and inclusion questions, and revisit potential barriers to employment related to minimum qualifications for entry level classifications.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Provide High-Quality Financial Services & Systems					
Number of audit findings with questioned costs in annual Single Audit of federal grants	0.0	0.0	0.0	0.0	0.0
Number of findings of material weakness in annual City audit	0.0	0.0	0.0	0.0	0.0
City receives certificate of achievement for excellence in financial reporting from Government Finance Officers Association (1 equals yes)	1.0	1.0	1.0	1.0	1.0
Percent of scheduled time that financial systems are available for departmental use	100%	100%	100%	100%	100%
Percent of scheduled time that human capital systems are available for departmental use	100%	100%	100%	100%	100%
Percent of Problem Description Forms (PDF) processed within 2 pay periods of receipt	79%	88%	90%	90%	90%
Percent of payroll transactions not requiring correction	98%	98%	99%	99%	99%
Safeguard the City's Long-Term Financial Health					
Percentage by which actual revenues vary from mid-year estimates	9.5%	0.5%	1.5%	1.5%	1.5%
Percentage by which actual General Fund revenues vary from prior year revised budget estimates	8.5%	0.8%	2.0%	2.0%	2.0%
Ratings of the City's General Obligation Bonds from Moody's. Highest: 1=Aaa	1.0	1.0	1.0	1.0	1.0
Stabilization reserve balance as a percentage of General Fund revenues	6.3%	6.3%	10%	10%	10%
Number of departments that received training on cost recovery policies and procedures	28	30	30	30	30
Support Informed Policy Decisions					
Number of Data Academy Training Participants	632	1,500	1,500	1,500	1,500
Completion rate of ballot analysis by hearing date	100%	100%	100%	100%	100%
Percentage of OEA economic impact reports completed by the hearing date	100%	100%	100%	100%	100%
Increase Access to Useful & Timely Information					
Number of days to complete the City's annual comprehensive financial report (ACFR) for the previous fiscal year	231	231	150	150	150
Ensure Government is Accountable to City Residents					
Count of code required audits completed	20	20	20	20	20
Percent of planned projects completed within scheduled deadline	N/A	80%	50%	80%	80%
Percent of planned audits completed within scheduled deadline	87%	71%	75%	75%	75%
Percent of audits completed within hours budgeted	80%	80%	80%	80%	80%
Percent of client ratings for technical assistance projects that are good or excellent	88%	80%	95%	95%	95%
Percent of projects completed within hours budgeted	N/A	80%	80%	80%	80%
Percent of audit recommendations implemented within 2 years after report issuance.	95%	88%	85%	85%	85%
Percent of auditee ratings that are good or excellent	88%	90%	85%	85%	85%
Invest In & Value our Employees					
Percent of employees who complete 24 hours of professional development in a performance year	84%	94%	90%	90%	90%
Percent of employees who agree with the statement: Overall, I'm satisfied with the Controller's Office as a place to work and grow	87%	87%	90%	90%	90%

ORGANIZATIONAL STRUCTURE: CONTROLLER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	311.60	305.96	(5.64)	306.12	0.16
Non-Operating Positions (CAP/Other)	(61.37)	(59.79)	1.58	(60.00)	(0.21)
Net Operating Positions	**250.23**	**246.17**	**(4.06)**	**246.12**	**(0.05)**
Sources					
Property Taxes	100,000	100,000		100,000	
Intergovernmental: Other	298,000	329,800	31,800	329,800	
Charges for Services	440,000	440,000		1,636,558	1,196,558
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	68,930,284	72,987,270	4,056,986	72,957,450	(29,820)
Beg Fund Balance - Budget Only	857,388	1,457,519	600,131		(1,457,519)
General Fund	12,356,301	12,659,532	303,231	11,005,941	(1,653,591)
Sources Total	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**
Uses - Operating Expenditures					
Salaries	41,156,987	42,063,159	906,172	43,597,383	1,534,224
Mandatory Fringe Benefits	14,993,775	15,362,912	369,137	15,964,003	601,091
Non-Personnel Services	16,186,581	14,937,212	(1,249,369)	14,936,185	(1,027)
Materials & Supplies	630,011	547,486	(82,525)	547,486	
Programmatic Projects	7,266,463	11,905,226	4,638,763	7,843,469	(4,061,757)
Services Of Other Depts	3,748,156	4,158,126	409,970	4,141,223	(16,903)
Uses Total	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**
Uses - By Division Description					
CON Accounting	16,929,346	18,582,861	1,653,515	16,513,317	(2,069,544)
CON Administration	1,632,602	1,611,511	(21,091)	1,624,781	13,270
CON Budget & Analysis	3,771,694	4,122,162	350,468	4,276,138	153,976
CON City Services Auditor	26,017,618	28,058,689	2,041,071	27,357,544	(701,145)
CON Citywide Systems	29,978,014	30,076,002	97,988	30,840,652	764,650
CON Economic Analysis	635,682	654,375	18,693	673,779	19,404
CON Payroll	3,203,561	3,412,566	209,005	3,539,924	127,358
CON Public Finance	956,068	998,436	42,368	1,007,056	8,620
CON Refuse Rates Adm	857,388	1,457,519	600,131	1,196,558	(260,961)
Uses by Division Total	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**

DISTRICT ATTORNEY

MISSION

To prioritize public safety by restoring accountability and appropriate consequences to the criminal justice system. The Department believes in responsible reforms, giving offenders the opportunity to address the root causes of their criminal behavior, and developing innovative programs to serve as tools for rehabilitation. SFDA is committed to creating a safer, stronger San Francisco that supports crime victims, survivors, and their loved ones. The office is dedicated to reducing mass incarceration and recidivism, while eliminating racial and class inequities in the criminal justice system. **sfdistrictattorney.org**

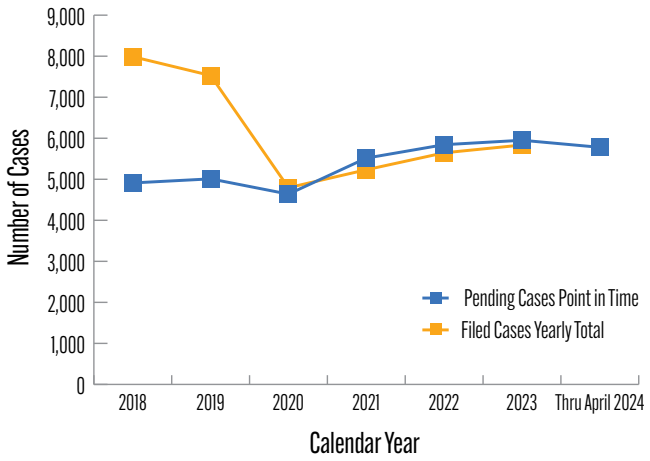
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $93.7 million for the Office of the District Attorney is $4.2 million, or 4.7 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of $96.5 million is $2.7 million, or 2.9 percent, higher than the FY 2024-25 proposed budget. This change is due to further salary and benefit cost increases.

Organized Retail Theft

The SFDA's Office has dedicated ongoing resources to the chronic challenge of organized retail theft (ORT). Last fiscal year, the Office was awarded a three-year grant totaling $2 million to fund a full-time prosecutor and a full-time investigator dedicated to this area. The grant-funded ORT attorney manages the intake and charging of cases and vertically prosecutes the most prolific offenders. This attorney works closely with the police department to support ORT investigations, meets with retailers and other stakeholders to provide loss prevention investigation training, and coordinates efforts to deter retail theft offenses. In the first three months of the program, the Office brought

PENDING CASES VERSUS FILED CASES.



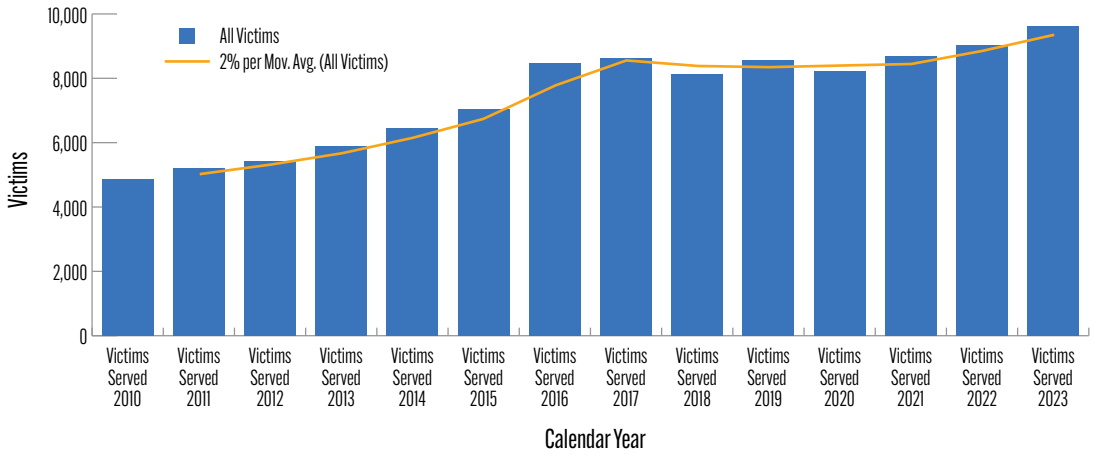
charges in 182 retail crime cases, 32 of which were handled by the grant-funded attorney. During that same period, the Office obtained convictions in 37 retail theft cases, including for charges of grand theft, robbery, commercial burglary, and organized retail theft.

Victim Services

The Victim Services Division (VSD) promotes justice and safety. Victims of crime deserve access to resources, opportunities to heal, and solutions to individual needs alongside the pursuit of justice in the courtroom. Members of the VSD team speak Spanish, Cantonese, Mandarin, and several other languages. In 2023, the VSD provided services to 9,630 victims of violent crime, a 6.7 percent increase from 2022 when 9,023 victims were served. VSD strives to support victims of violent crime in the aftermath of an incident, with a goal to help victims mitigate the trauma of a crime, provide navigation through the criminal justice system, and support survivors in rebuilding their lives in the wake of victimization. VSD continues to expand its reach by way of strategically partnering with community-based organizations and embedding community victim advocates, who offer support in underserved and vulnerable communities, in the offices of community partners.

Racial Justice Act

The Office of the District Attorney has always endeavored to provide equitable outcomes for all impacted victims and justice-involved individuals. The office has partnered with researchers over the years studying bias in the criminal justice



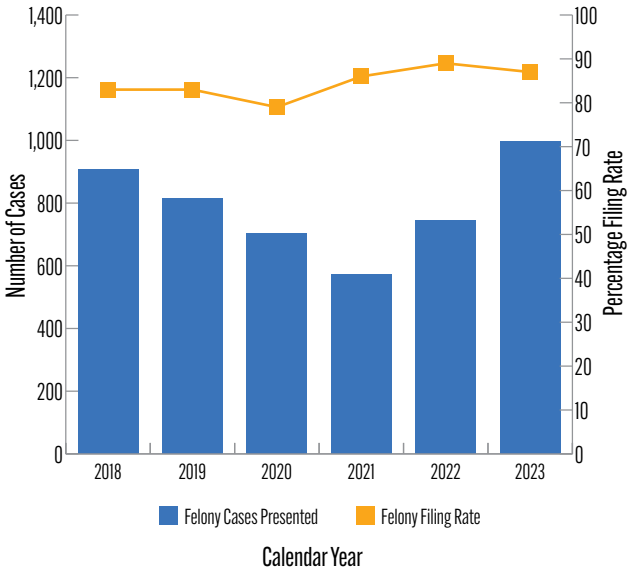
VICTIM SERVICES DIVISION.

system. In 2020, the California State Legislature enacted the Racial Justice Act (RJA) to combat discrimination based on race, ethnicity, or national origin in the criminal justice system. To correctly implement the RJA, the SFDA has has dedicated significant resources to compile and analyze case information and statistics, as is now required, for any case where a defendant petitions for relief under this statute.

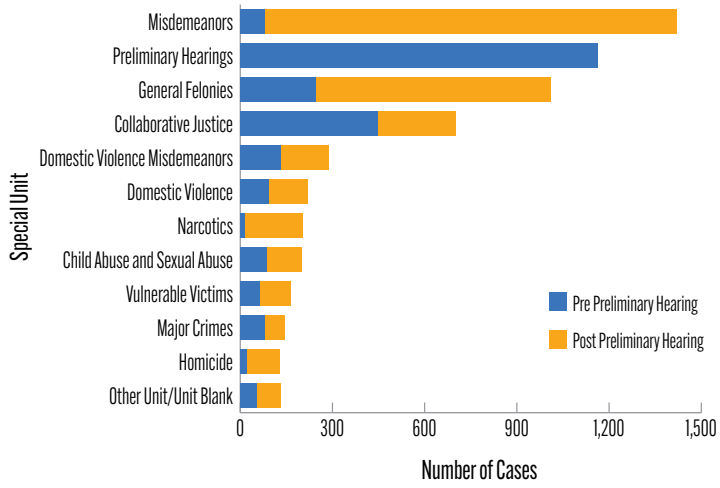
Narcotics Abatement

In line with the Mayor's commitment to improving public safety and street conditions, the SFDA continues to prioritize drug prosecutions in the hardest hit areas of the City. The Office is handling unprecedented numbers of narcotics cases. Since July 2022, the Department has received almost 1,800 felony narcotics sales cases and has filed over 1,500 cases, an 86 percent filing rate. The Department has almost 600 cases open and pending. There are three trial attorneys handling the cases that are set for trial (almost 250 cases), and the rest are being processed by other attorneys through the preliminary hearing stage. Critical to this process is the work of paralegals, who ensure that the documentation and evidence in each of these cases are timely provided to the defense. Since the Department refocused on these types of cases, and treated them with the seriousness they deserved, the cases have begun resolving for felony convictions with probation and court orders to stay away from where the crime was committed. The Department anticipates this workload continuing at this pace for the foreseeable future.

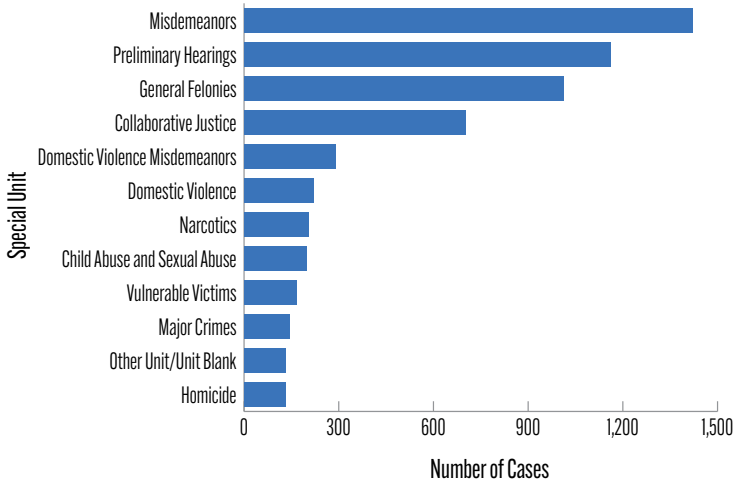
FELONY NARCOTICS CASES PRESENTED AND FILING RATE BY YEAR.



CURRENT PENDING ADULT CRIMINAL CASES BY STAGE.



CURRENT PENDING ADULT CRIMINAL CASES.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Assist Victims to Recover in the Aftermath of Crime					
Number of victims provided with crisis intervention services (Services)	3,029	1,500	5,000	1,500	1,500
Number of victims receiving an orientation to the criminal justice system (Services)	7,115	4,000	8,000	4,000	4,000
Effectively Prosecute Homicide Cases					
Average Pending Caseload by ADA, Homicide Unit (Cases)	17	10	10	10	10
Median number of days (age) of Pending Homicide Cases	980	700	700	700	700
Administer Justice in a Timely & Efficient Manner					
Average Pending Caseload by ADA, Misdemeanor Unit (Cases)	99	90	115	90	90
Average Pending Caseload by ADA, General Felonies Units (Cases)	123	85	85	85	85
Effectively Prosecute Child Abuse & Sexual Assault Cases					
Average Pending Caseload by ADA, Child Abuse & Sexual Assault Unit (Cases)	26	35	35	35	35
Median number of days (age) of Pending Child Abuse & Sexual Assault Unit Cases	559	400	400	400	400
Maintain and Increase Specialized Skills of Investigators and Prosecutors through Training Programs					
Number of enhanced trainings provided to attorneys, victim advocates, and investigators	376	500	500	500	500
Hold Offenders Accountable					
Charging Rate for Felony Incidents	63%	50%	50%	50%	50%
Total Rate of Action Taken for Felony Incidents	72%	70%	70%	70%	70%
Promote the Fair Administration of Justice					
Median number of days (age) of Pending Officer Involved Shooting & In Custody Incidents	N/A	500	500	500	500

San Francisco District Attorney
Communications
Assistant Chief District Attorney
Chief of Staff
Support Services Department Chief of Administration & Finance
Independent Investigations Bureau
Prelims
General Felonies Trials
Misdemeanor Unit
Intake Unit
Disposition Supervision Unit
Criminal Division General Felonies
Homicide Unit
Child Abuse & Sexual Abuse Unit
Domestic Violence/ Stalking/Child Abduction
Major Crimes
Diversion/ Collab. Courts/ Mental Health Litigation
Criminal Division Specialized Units
• Economic Crimes
• Insurance Fraud
• Welfare Fraud
• Auto Insurance Fraud
• Real Estate Fraud
• Special Prosecutions
• Public Integrity/ Corruption
• Consumer Fraud
• Environmental Major Fraud
• 17200
Workers Rights Unit
White Collar Division
Vulnerable Victims & Community Partnerships
Hate Crimes
Elder Financial Crimes/ Elder Physical Abuse/ Vulnerable Victims
Writs & Appeals, Brady
Organizational Management & Training
Public Records
Writs & Appeals
Trial Integrity/ Brady
Post Conviction Review Unit (PCRU)
Innocence Commision
• Neighborhood Courts
• Sentencing Planner
• Community Engagement
• Violence and Prevention
• Truth & Reconciliation Commission
• Financial Justice Project
• Diversity, Equity, & Inclusion
Youth & Young Adult Services/ Violence Prevention Intervention
Juvenile Unit
Strategic Planning & Community Initiatives
Collaborative Justice
Victim Services
Executive Support
Legislation, Policy, Grants
Public Affairs
Victim Advocacy
Victim Claims Unit
Vulnerable Victims & Community Engagement
Data & Research
Chief of Bureau of Investigations
Criminal Unit
White Collar
HR/Payroll
Information Technology
Finance & Administration
Paralegal Division
Finance
Internship/ Legal Resources
Facilities
Attorneys
Investigations

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	323.29	323.75	0.46	323.55	(0.20)
Non-Operating Positions (CAP/Other)	(28.00)	(30.00)	(2.00)	(30.00)	
Net Operating Positions	**295.29**	**293.75**	**(1.54)**	**293.55**	**(0.20)**

Sources

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

Uses - Operating Expenditures

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

Uses - By Division Description

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

EARLY CHILDHOOD

MISSION

The Department of Early Childhood (DEC) strives to weave together family, community, and system supports so that all children who grow up in San Francisco have a strong foundation of nurturing, health, and learning. For more information about this department's services, please visit **sfdec.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $336.5 million for the Department of Early Childhood (DEC) is $9 million, or 2.6 percent, lower than the FY 2023-24 budget. This is largely due to reductions in various revenue sources, including Prop 10 State revenue, developer fees, and a one-time use of fund balance in the prior year. The Fiscal Year (FY) 2025-26 proposed budget of $337 million is $0.5 million, or 0.1 percent, higher than the FY 2024-25 proposed budget. The department leveraging both prior year balances of Proposition C revenue and new projected revenues to maintain programming.

Continuing Transition to a New Department

In FY 2024-25, The Department of Early Childhood (DEC) will start its third year of operation. Through this budget cycle, DEC will continue building administrative and program capacity to support young children and their families.

Expanding Early Care and Education Programs

The Mayor's proposed budget expands funding for early childhood care and education, ensuring sustained distribution of child care vouchers to low- and moderate-income families, landmark compensation support for early educators, workforce programs that recruit and retain early educators, and build-out of new and improvements to existing childcare facilities. This proposed budget introduces a new two-year initiative, investing $60 million per year to expand the income eligibility for childcare subsidies by increasing the threshold from 110 percent of the Area Median Income (AMI), currently $158,500 for a family of four, to 150 percent of AMI, which is $216,150 for a family of four. Under this proposal, newly eligible families can enroll their children in existing city-funded Early Learning San Francisco programs and receive up to a 50 percent subsidized rate for early childcare and education. Additionally, those who choose programs outside the city-funded network can receive subsidies up to 25 percent of the city-funded rates. This expansion aims to make quality early childhood education more accessible to a broader range of families, supporting both children's development and parents' workforce participation.

These efforts are largely funded by the June 2018 Proposition C that created the Babies and Families Fund. Proposition C initiatives revitalize our local

economy with job creation in early learning programs, while providing childcare subsidies to low and moderate-income families earning less than 200 percent of area median income AMI, allowing up to 12,000 children birth-to-five years of age to access to early learning programs.

DEC's budget includes over $2 million to establish accountability measures that evaluate impact. DEC funds targeted professional development opportunities to improve cultural and linguistic responsiveness of the early care and education workforce.

Early Educators Pay Raise

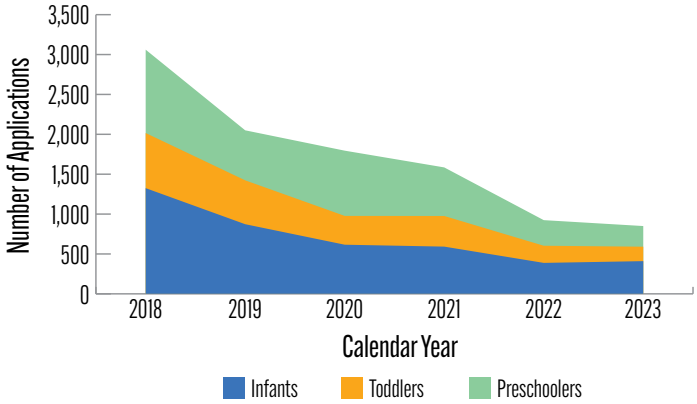
In April 2022, the Mayor announced a new initiative of $71 million annually for pay raises, increased benefits, improved working conditions, and support of educational attainment for San Francisco's early education workforce. The Mayor's proposed budget includes maintenance of this program, ensuring educators continue to be fairly paid for their crucial work, and helping attract educators to the field. Over the next budget cycle, DEC will expand the program of stipends and wage increases to direct supports for educators to attain permits/degrees and enhance professional development. This budget earmarks another $60 million to protect this program through economic fluctuations.

Child and Family Well-being

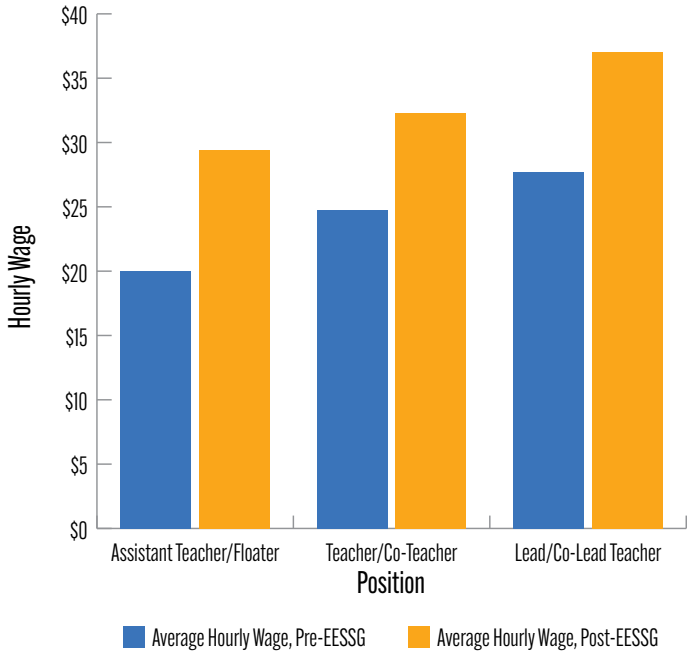
DEC's budget includes continued and robust investments to the City's network of 26 Family Resource Centers (FRCs), which provide vital economic, educational, and social supports to families with young children. FRCs are a critical component in both families' and the City's economic recovery.

Early educators and parents have stressed the importance of more comprehensive inclusion and early intervention supports. In response, the DEC budget includes investments to expand an early intervention system of care that establishes a centralized access point for service linkage, encourages and fosters developmental play as an early intervention option, and creates long-term care coordination teams for children at highest risk. DEC will have opportunities to promote and streamline developmental screening tools.

NUMBER OF ACTIVE APPLICATIONS ON EARLY LEARNING SAN FRANCISCO "WAIT LIST" (2018-2023). *With the expansion of subsidy eligiblity and availability under Baby Prop C, the number of families on the Early Learning San Francisco "wait list" has been slashed by over 70 percent.*



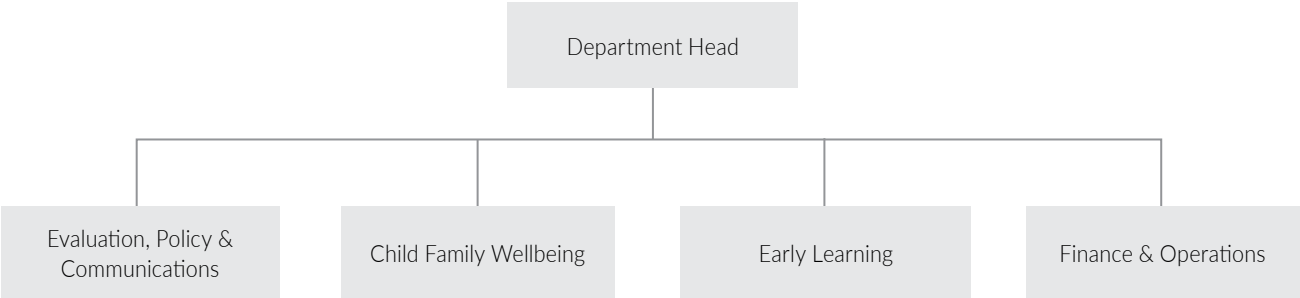
IMPACT OF EARLY EDUCATOR SALARY SUPPORT GRANTS (EESSG) ON TEACHER WAGES, BEFORE AND AFTER. *DEC's investments in teacher compensation have boosted teacher wages in the highest-need child care centers by as much as 47 percent, or from $15,000 to $20,000 a year on average.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Ensure optimal child development and improved outcomes for all children					
Number of children 0-5 served in Family Resource Centers	1,756	2,500	2,500	2,000	2,500
Percent of children ages 0 to 5 enrolled in City-funded ECE programs meeting quality standards	22%	N/A	19%	19%	N/A
Number of educators receiving compensation enhancements (i.e. stipends and wage supports)	2,638	N/A	N/A	N/A	N/A
Number of children screened for special needs	4,621	4,500	4,500	4,500	5,500
Percent of subsidy-eligible children ages 0 to 5 receiving fully or partially funded services in an ECE setting	57%	N/A	60%	60%	N/A
Number of parents served in Family Resource Centers (FRC)	7,526	8,000	8,000	7,000	8,000

ORGANIZATIONAL STRUCTURE: EARLY CHILDHOOD



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	63.19	69.89	6.70	70.07	0.18
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**63.19**	**69.89**	**6.70**	**70.07**	**0.18**
Sources					
Business Taxes	189,000,000	187,300,000	(1,700,000)	184,400,000	(2,900,000)
Intergovernmental: Federal	3,314,672	5,401,075	2,086,403	5,401,075	
Intergovernmental: State	15,069,083	13,916,438	(1,152,645)	14,027,617	111,179
Charges for Services	2,000,000	500,000	(1,500,000)	500,000	
Other Revenues	6,767,822	2,500,000	(4,267,822)	2,500,000	
Interest & Investment Income	11,926,736	17,284,301	5,357,565	17,558,155	273,854
Expenditure Recovery	52,284,023	57,272,485	4,988,462	58,099,440	826,955
Beg Fund Balance - Budget Only	13,985,502	5,720,997	(8,264,505)	6,910,591	1,189,594
General Fund	51,135,888	46,621,203	(4,514,685)	47,603,196	981,993
Sources Total	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**
Uses - Operating Expenditures					
Salaries	8,831,881	10,045,422	1,213,541	10,402,497	357,075
Mandatory Fringe Benefits	3,495,040	3,870,242	375,202	4,021,335	151,093
Non-Personnel Services	4,617,268	3,125,434	(1,491,834)	3,805,434	680,000
City Grant Program	278,799,601	284,513,213	5,713,612	284,078,081	(435,132)
Aid Assistance	272,328		(272,328)		
Materials & Supplies	345,610	439,660	94,050	439,660	
Services Of Other Depts	9,011,254	6,422,528	(2,588,726)	6,593,067	170,539
Transfers Out	28,350,000	28,100,000	(250,000)	27,660,000	(440,000)
Unappropriated Rev-Designated	11,760,744		(11,760,744)		
Uses Total	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**
Uses - By Division Description					
DEC Children & Families Commsn	25,414,037	18,656,033	(6,758,004)	18,987,553	331,520
DEC Early Care & Education	320,069,689	317,860,466	(2,209,223)	318,012,521	152,055
Uses by Division Total	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**

ECONOMIC & WORKFORCE DEVELOPMENT

MISSION

The Office of Economic and Workforce Development (OEWD) advances equitable and shared prosperity for San Franciscans by growing sustainable jobs, supporting businesses of all sizes, creating great places to live and work, and helping everyone achieve economic self-sufficiency. For more information about this department's services, please visit **sf.gov/departments/office-economic-and-workforce-development**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $137.0 million for the Office of Economic and Workforce Development is $21 million, or 13.3 percent, lower than the FY 2023-24 budget. This change is due to the expiration of one-time community grant funds allocated FY 2023-24 and further reductions in FY 2024-25 to community-based grant funding levels. The FY 2025-26 proposed budget of $115.1 million is $21.9 million, or 16 percent, lower than the FY 2024-25 proposed budget. The change is due to the expiration of one-time economic investment recovery funds budgeted in one year only.

Citywide Economic Vitality

OEWD is the primary City agency charged with the City's economic revitalization efforts. While daytime return-to-office rates show some improvement, San Francisco's tourism and nighttime activity are accelerating at faster paces. With international air travel approaching pre-pandemic rates, there is a clear opportunity to capitalize on visitors and tourists. The City will work toward this goal by building on more than a year of progress delivering the Mayor's Roadmap to San Francisco's Future, through a series of key investments that include an additional $15 million one-time investment programs aimed at fostering a thriving economy by supporting both downtown and neighborhood commerce and $5.5 million towards community safety ambassadors to continue to improve the safety of all who utilize the public realm.

Restoring Vibrancy

The continuation of the Vacant to Vibrant program and other grants will transform empty storefronts into active spaces, both in San Francisco's neighborhoods and downtown. The budget also provides tenants with assistance with permitting, marketing, leasing and activation events, to help their businesses thrive.

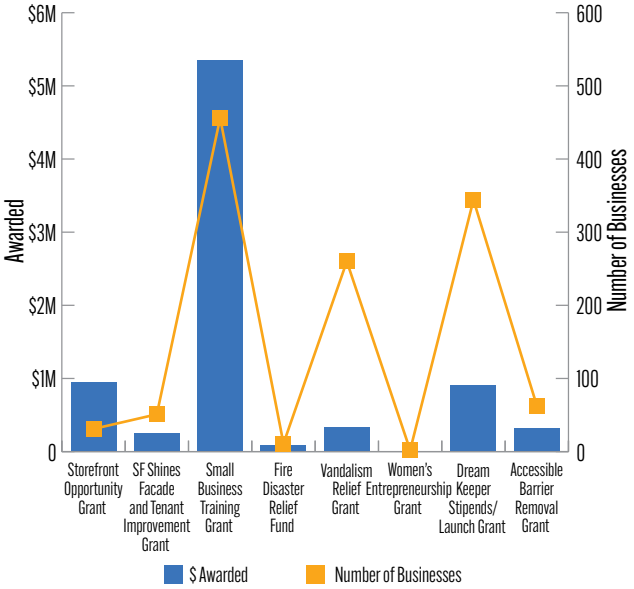
The proposed budget seeks to increase foot traffic with activations, entertainment and free parking on nights and weekends to encourage downtown visits. Union Square Park will host expanded programming, while Powell Street will feature pop-ups and art exhibits. The budget also provides for 24/7 patrol and continues the Welcome

Ambassadors, who offer a warm and friendly presence, engage with the public, and helps with wayfinding and restaurant recommendations.

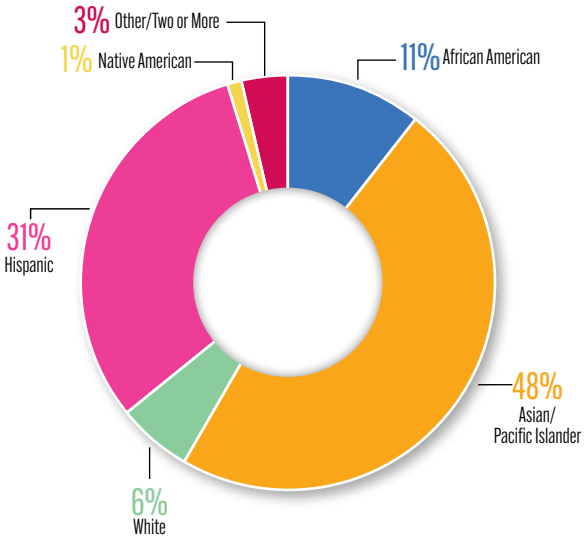
In partnership with the Treasure & Tax Collector's Office, the Mayor's proposed budget continues the First-Year Free program. This initiative promotes economic recovery for small businesses by waiving first-year permits, initial licenses, and initial business registration fees. Since its launch in 2021, more than 6,000 businesses have enrolled, of which nearly 4,000 are new, with the remainder being existing businesses adding a new location.

In addition to the key investments named, OEWD's overall budget will continue to provide baseline services to the City At-Large. Small business and entrepreneurs will continue to have access to small business technical assistance through our staff at the Small Business Assistance Center and though our partner organizations. OEWD will maintain workforce development activities in sectors that are in demand, face staffing shortages, and have the capacity to provide significant career pathway opportunities and work with local employers to tailor the Department services to meet their workforce needs.

Furthermore, OEWD will advance the Mayor's 30x30 Initiative, which sets a bold new target of bringing at least 30,000 new residents and students by 2030 to support for her vision of Downtown as a diverse, mixed-use, 24/7 destination and neighborhood. This initiative will aim to: convert at least 5 million square feet of underutilized office space to approximately 5,000 units to welcome some 10,000 new residents to downtown's historic office core; add at least 5,000 units of housing in new residential developments to welcome another 10,000 residents across downtown neighborhoods; and attract universities and colleges to launch or grow downtown bringing 10,000 students, teachers, and staff. The City will work toward this goal, and the others outlined, by building on more than a year of progress delivering the Mayor's Roadmap to San Francisco's Future.



SMALL BUSINESS GRANTS AWARDED FY 23-24. *Small Business Grants Awarded in FY 2023-24 through December 31, 2023.*



HOSPITALITY SECTOR PROGRAM. *Number of clients enrolled in Hospitality Sector Programs in FY 2023-24 through March 31, 2024.*

Workforce Development

OEWD will prioritize its citywide, neighborhood based, and specialized job centers as San Francisco continues to provide hiring services to attract, grow, and retain a diverse workforce. The Workforce Development Division connects job seekers in San Francisco, who are unemployed, under-employed or have barriers to employment, with job opportunities in growing industries. OEWD will continue to invest in Sector Training programs, particularly the CityBuild construction program, TechSF, Hospitality and the HealthCare Academy, as well as opportunities responsive to the local economy. The Department will maintain workforce development activities in sectors that are in demand, face staffing shortages, and have the capacity to provide significant career pathway opportunities and work with local employers to tailor the Department services to meet their workforce needs.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Create economic prosperity for all residents, including the unemployed, underemployed and hard to employ, by preparing, training, and connecting San Franciscans to sustainable jobs with strong career pathways					
Placement rate of individuals 18 and older who complete a program in jobs that are employed either full-time or part-time	63%	65%	65%	65%	65%
Facilitate a resilient and robust economy that helps businesses start, stay and grow - creating shared prosperity and a diverse and vibrant city					
Dollar amount spent on local businesses and hires in San Francisco by productions utilizing the film incentive rebate program	N/A	$600,000	$600,000	$600,000	$600,000
Number of international trade delegations hosted or co-hosted	81	75	75	85	85
Number of total productions facilitated by Film SF	272	600	600	650	650
Number of total shoot days	N/A	870	870	1,025	1,025
Support diverse and vibrant neighborhoods by strengthening and investing in small businesses, non-profits, community organizations, commercial corridors and public spaces					
Dollar amount of grants dispersed to small businesses and entrepreneurs	N/A	$9,186,000	$9,186,000	$9,186,000	$9,186,000
Number of customer attraction events	N/A	561	561	561	561
Number of grants dispersed to small businesses and entrepreneurs	N/A	1,422	1,422	1,422	1,422
Number of small businesses and entrepreneurs receiving one-on-one technical assistance	N/A	5,575	5,575	5,575	5,575

ORGANIZATIONAL STRUCTURE: ECONOMIC & WORKFORCE DEVELOPMENT

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	155.96	158.50	2.54	158.00	(0.50)
Non-Operating Positions (CAP/Other)	(39.38)	(41.97)	(2.59)	(40.97)	1.00
Net Operating Positions	**116.58**	**116.53**	**(0.05)**	**117.03**	**0.50**
Sources					
Business Taxes	350,000	350,000		350,000	
Other Local Taxes	2,500,000	1,000,000	(1,500,000)	1,000,000	
Intergovernmental: Federal	5,055,917	6,683,073	1,627,156	5,869,495	(813,578)
Intergovernmental: Other	255,200	251,600	(3,600)	251,600	
Intergovernmental: State	2,333,871	820,000	(1,513,871)	820,000	
Charges for Services	535,000	620,000	85,000	670,000	50,000
Rents & Concessions	300,000	300,000		300,000	
Other Revenues	14,149,032	13,951,851	(197,181)	14,028,903	77,052
Expenditure Recovery	22,177,440	18,888,440	(3,289,000)	23,727,440	4,839,000
IntraFund Transfers In	58,785	58,785		58,785	
Transfers In	600,000		(600,000)		
General Fund	109,766,743	94,079,114	(15,687,629)	68,003,717	(26,075,397)
Sources Total	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**
Uses - Operating Expenditures					
Salaries	16,914,693	17,633,966	719,273	18,347,808	713,842
Mandatory Fringe Benefits	5,930,446	6,197,494	267,048	6,453,465	255,971
Non-Personnel Services	8,634,652	1,948,862	(6,685,790)	1,906,111	(42,751)
City Grant Program	100,996,189	91,322,904	(9,673,285)	68,375,757	(22,947,147)
Materials & Supplies	57,485	57,299	(186)	57,499	200
Programmatic Projects	13,414,693	7,725,290	(5,689,403)	7,696,193	(29,097)
Services Of Other Depts	12,133,830	12,117,048	(16,782)	12,243,107	126,059
Uses Total	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**
Uses - By Division Description					
ECN Economic and Workforce Dev		38,444	38,444	63,766	25,322
ECN Economic Development	85,102,337	74,242,398	(10,859,939)	54,928,051	(19,314,347)
ECN Film Commission	1,575,000	900,000	(675,000)	950,000	50,000
ECN Office of Small Business	3,842,016	3,778,252	(63,764)	4,296,082	517,830
ECN Real Estate Development	15,261,206	15,382,398	121,192	15,433,614	51,216
ECN Workforce Development	52,301,429	42,661,371	(9,640,058)	39,408,427	(3,252,944)
Uses by Division Total	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**

ELECTIONS

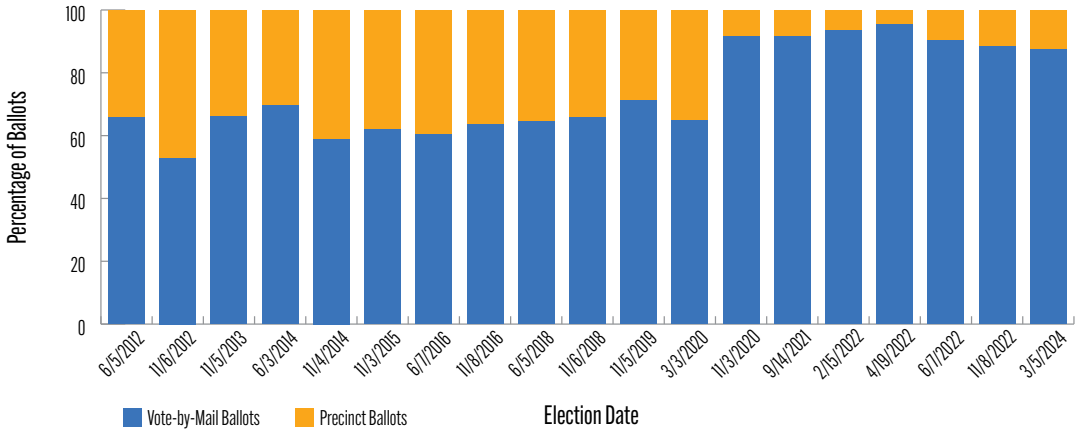
MISSION

The mission of the Department of Elections (REG) is to provide equitable access to election-related services and voting and to conduct elections that are free, fair, and functional. The Department administers elections and complies with all applicable federal, state, and local laws, including the Voting Rights Act, the Help America Vote Act, the Americans with Disabilities Act, and the City's Language Access Ordinance. For more information about this department's services, please visit **sfelections.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $25.9 million for the Department is $3.0 million, or 12.9 percent, higher than the FY 2023-24 budget. This is primarily due to temporary staff and other one-time costs related to holding the November 2024 Consolidated General Election. The FY 2025-26 proposed budget of $23.0 million is $2.9 million, or 11.3 percent, lower than the FY 2024-25 proposed budget. This is primarily due to decreases in temporary staffing and other election related costs since the department will hold only one primary election in June 2026.

The budget increase is due to the need to hold two elections during this period, with the November 2024 Consolidated General Election expected to be among the largest and most complex in San Francisco's history. The three main factors informing this expectation are a historically high voter turnout for the presidential election, an



PERCENTAGE OF VOTE BY MAIL BALLOTS SINCE 2012.
Vote-by-Mail ballots have significantly increased since 2020.

unprecedented long ballot, and an increased number of pages in the Voter Information Pamphlet.

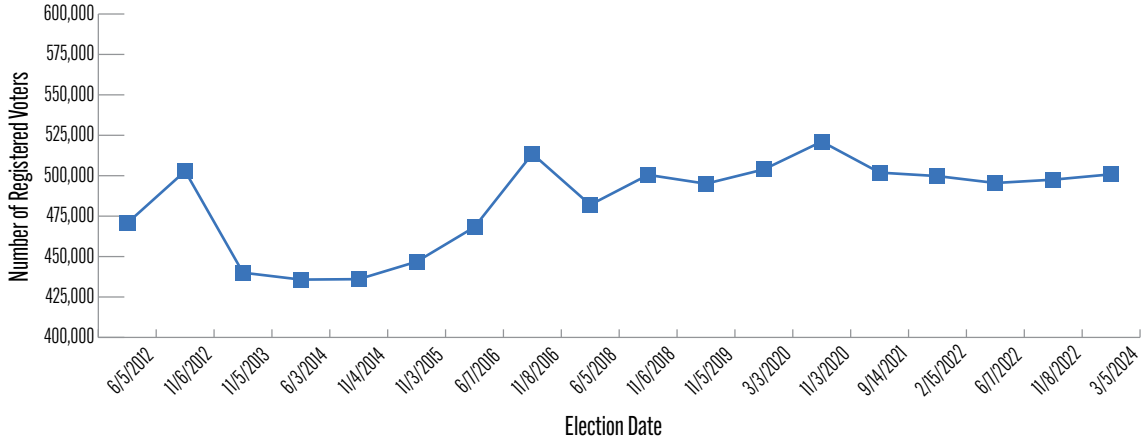
Convenient and Equitable Voting Services

In FY 2024–25 and FY 2025–26, REG will conduct the November 5, 2024 Consolidated General Election and the June 2, 2026 Statewide Direct Primary Election. For each, REG will work to provide convenient voter services for all eligible voters in San Francisco as well as services for San Francisco's most vulnerable residents, including those with limited proficiency in English, people with disabilities, people involved with the justice system, and people experiencing homelessness.

Convenient and equitable voting services for the November 5, 2024 Consolidated General Election and the June 2, 2026 Statewide Direct Primary Election will include: a universal vote-by-mail ballot program, in-person voting at City Hall and polling places, emergency ballot delivery to homebound and hospitalized voters, and registration services and ballot delivery to incarcerated voters. Accordingly, the proposed budget includes the funding necessary to maintain both the public-facing aspects of these services as well as the internal operations necessary to support inclusive access for voters and potential registrants.

Comprehensive Voter Education and Outreach

Similarly, with two elections scheduled during these periods, the proposed budget must include sufficient funding in order to provide effective, equitable, and accessible voter outreach to the residents of San Francisco. Planned outreach has been designed mainly to build awareness of election services and encourage high voter participation. To accomplish this, REG must maintain direct outreach to the general public through the distribution of materials online and at community events, the mailing of election notices, the placement of news and radio advertisements, and the broadcasting of public service announcements in multiple languages and formats. REG will continue working with local nonprofits that engage with vulnerable populations, coordinating with these organizations to help ensure all residents have full access to safe, barrier-free registration and voting options.



NUMBER OF REGISTERED VOTERS BY ELECTION. *Voter registration in San Francisco elections since 2012.*

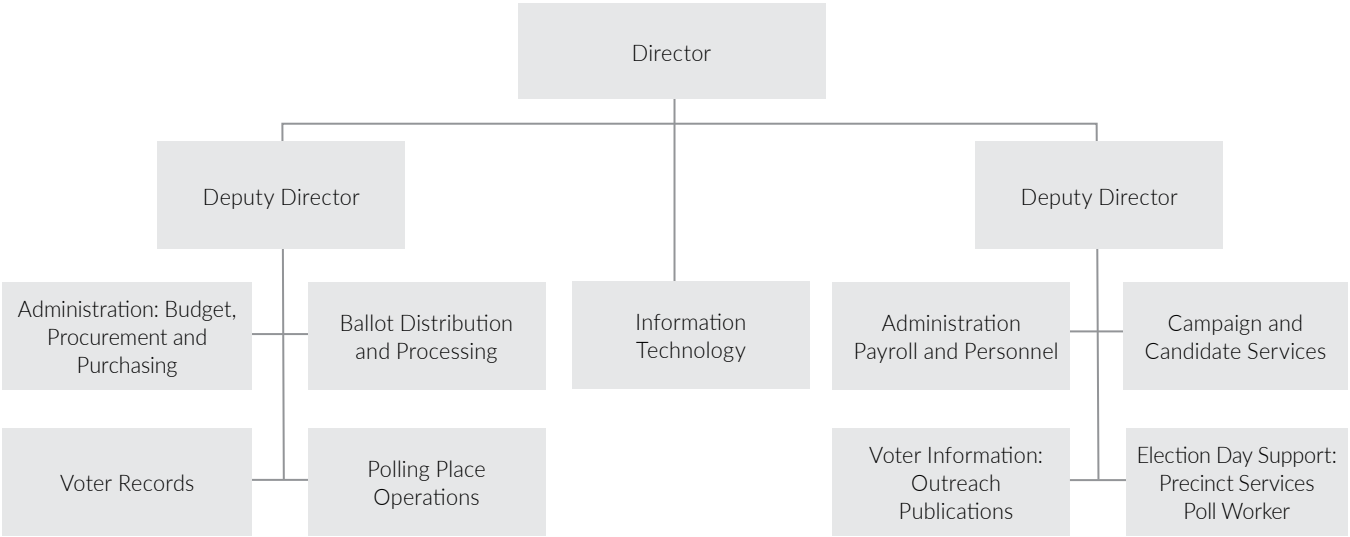
Public Engagement with Elections Processes

In order to support its goal of maximizing public transparency and public involvement in elections operations, REG will continue to raise awareness of and engagement in registration and voting processes. Such engagement includes public observation, poll worker service, and public participation in language access and accessible voting advisory committees. Similarly, with the goal of instilling life-long civic interest in San Francisco's future voters, REG plans to maintain its High School Student Poll Worker and Ambassador programs, which have been specifically designed to attract students from local public and private high schools and city agencies. In short, the proposed budget includes funding for strategies aimed at increasing engagment with critical voting populations.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Ensure access for all residents and raise awareness through community partners					
Percentage of returned undeliverable permanent vote-by-mail ballots	0.6%	0.6%	2.0%	2.0%	2.0%
Number of organizations contacted	1,168	2,119	840	840	840
Number of bilingual poll workers recruited	3,074	637	1,200	1,200	700
Number of educational presentation program attendees	3,016	4,363	1,880	1,880	1,880
Percentage of polling places staffed with bilingual Filipino-speaking pollworkers	9.4%	11%	10%	10%	10%
Number of educational presentations	113	119	100	100	100
Percentage of polling place sidewalks surveyed for accessibility	100%	100%	100%	100%	100%
Number of returned undeliverable permanent vote-by-mail ballots	2,936	3,251	7,875	4,000	4,000
Number of second ballot requests from permanent vote-by-mail voters	20,034	26,926	20,000	20,000	20,000
Voter turnout	310,071	233,465	464,400	464,400	464,400
Number of outreach events (REG)	335	312	300	300	300
# of employees for whom performance appraisals were scheduled (REG)	34	34	34	34	33
# of employees for whom scheduled performance appraisals were completed (REG)	34	34	34	34	33
Average rating for the level of customer service provided (scale of 1-5)	4.5	5.0	5.0	5.0	4.8
Turnout as a percentage of registration	62%	47%	86%	86%	86%
Number of polling places with physically accessible entryways and voting areas	498	501	501	501	501
Number of polling places that accommodate additional HAVA equipment	501	501	501	501	501
Percentage of polling places staffed with bilingual Spanish-speaking pollworkers	60%	56%	60%	60%	60%
Percentage of polling places staffed with bilingual Chinese-speaking pollworkers	67%	60%	67%	67%	67%
Expand programs serving new registrants					
Number of educational materials distributed	180,230	103,422	40,000	40,000	40,000
Number of registered voters	502,571	505,000	540,000	510,000	510,000
Implement an accessible vote-by-mail system					
Vote-by-mail turnout	74,476	205,536	394,740	394,740	394,740
Vote-by-mail turnout as a percentage of total turnout	55%	41%	85%	85%	85%
Administer conditional voter registration					
Number of voters who voted conditionally	9,506	6,295	3,000	3,000	3,000

ORGANIZATIONAL STRUCTURE: ELECTIONS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	55.11	58.30	3.19	55.58	(2.72)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**55.11**	**58.30**	**3.19**	**55.58**	**(2.72)**
Sources					
Charges for Services	84,229	898,909	814,680	57,248	(841,661)
Expenditure Recovery	210,000	210,000		70,000	(140,000)
General Fund	22,648,720	24,785,190	2,136,470	22,828,150	(1,957,040)
Sources Total	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Uses - Operating Expenditures					
Salaries	7,351,336	8,292,817	941,481	7,653,882	(638,935)
Mandatory Fringe Benefits	1,816,882	1,945,567	128,685	1,940,664	(4,903)
Non-Personnel Services	11,198,828	13,293,326	2,094,498	11,025,317	(2,268,009)
City Grant Program	100,000	200,000	100,000	100,000	(100,000)
Capital Outlay	21,726		(21,726)		
Materials & Supplies	423,931	315,425	(108,506)	365,425	50,000
Services Of Other Depts	2,030,246	1,846,964	(183,282)	1,870,110	23,146
Uses Total	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Uses - By Division Description					
REG Elections-Commission	77,080	77,249	169	78,445	1,196
REG Elections Services	22,865,869	25,816,850	2,950,981	22,876,953	(2,939,897)
Uses by Division Total	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**

EMERGENCY MANAGEMENT

MISSION

The Department of Emergency Management (DEM) leads the City in planning, preparedness, communication, response, and recovery for daily emergencies, large-scale citywide events, and major disasters. DEM is the vital link in emergency communication between the public and first responders, providing key coordination and leadership to city departments, stakeholders, residents, and visitors. For more information about this department's services, please visit **sf.gov/departments/department-emergency-management**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $140.8 million for the Department of Emergency Management is $2.1 million, or 1.5 percent, higher than the FY 2023-24 budget. This is primarily due to increases in salaries and benefits and enhanced street response coordination. The FY 2025-26 proposed budget of $149.7 million is $8.9 million, or 6.3 percent, higher than the FY 2024-25 proposed budget. This change is due to investments in capital projects, technology projects, increased funding for dispatcher academies, and increases in grant revenue.

The FY 2024-25 and FY 2025-26 Mayor's proposed budget focuses on enhancing core service delivery and ensuring that all emergencies in San Francisco are responded to efficiently and safely.

Increasing Dispatcer Hiring to Improve 9-1-1 Response Times

Ensuring that the 9-1-1 Call Center is fully staffed is essential to ensuring the safety of the public. Due to hiring challenges, DEM has not been able to replace the annual attrition of veteran dispatchers with new recruits. In a major investment, this budget increases staffing levels with the goal of hiring up to 45 new dispatchers in FY 2024-25. This will improve emergency call response times and allow the City to be better staffed in responding to emergency incidents.

Refresh Critical Public Safety Systems

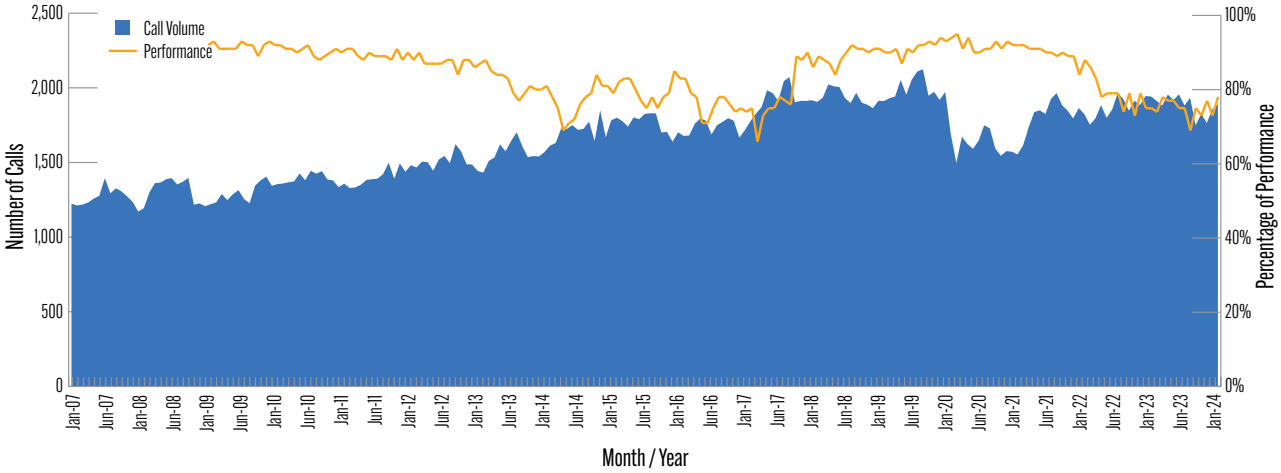
Beginning in FY 2018-19, DEM launched a multi-year initiative to replace the City's legacy Computer Aided Dispatch (CAD) System, which is a critical tool used for the tracking, managing and dispatching of personnel for all of the 9-1-1 Calls for Service in San Francisco. After completing a three-year scoping phase, the project team is currently implementing the replacement of the outdated system through collaboratoin and partcipation with all public safety agencies. Over the next two fiscal years, $23 million has been allocated to further the implementation of a modern, forward-ready CAD technology platform that will improve the City's capabilities for receiving, categorizing, and dispatching public safety field personnel.

Improving Resiliency of the City's 9-1-1 Operations and Citywide Data Center

The Mayor's proposed budget includes capital investments in FY 2024-25 and FY 2025-26 to replace critical infrastructure systems in need of immediate remediation to ensure continuity of 24/7 operations for DEM's Headquarters at 1011 Turk, which houses the City's 911 Center as well as the Citywide Data Center.

Alternatives to Policing

HEART, a police alternative, fills a gap in San Francisco's coordinated street response system, ensuring rapid responses to calls from the public to SF's non-emergency number and 311 regarding the needs of people experiencing homelessness. The Mayor's proposed budget allocates $3.0 million in FY 2024-25 and FY 2025-26 to continue funding four teams of practitioners and supervisors in the field seven days a week and addresses approximately 14,400 calls per year. While they meet a wide array of reported needs, they prioritize calls related to blocked sidewalks, trespassing and small encampments. HEART is skilled at engaging and de-escalating people with complex needs and skillfully collaborate with other street partners to link people experiencing homelessness to shelter or services. They are a valued and cost effective part of SF's Coordinated Street Response Program.

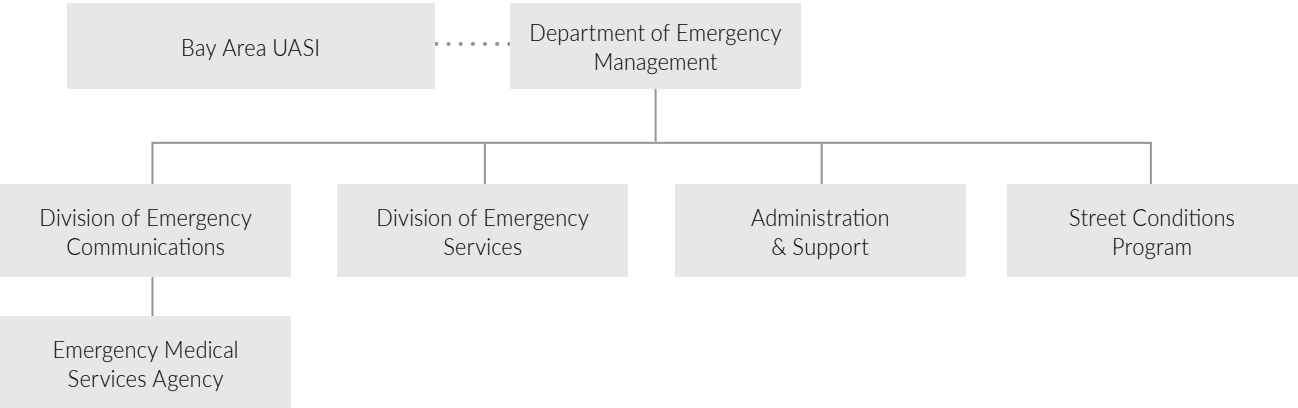


CALL VOLUME VERSUS PERFORMANCE. *Service Standard v. Average Daily Emergency Call Volume.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Educate & Engage Communities					
Percent of increase in number of AlertSF registrants	6.7%	1.0%	5.0%	0.0%	N/A
Invest in the 911 Center					
Average daily emergency call volume	1,902	1,900	1,900	1,900	1,900
Response to code 3 medical calls (in minutes) in 90th percentile	3.0	1.0	2.0	2.0	2.0
Average time (in minutes) from received to dispatch of Code 3 medical calls	2.6	2.2	2.0	2.0	2.0
Percentage of non-emergency calls answered within 1 minute	64%	65%	80%	80%	80%
Percentage of emergency calls answered within 10 seconds ("Ring Time")	77%	77%	90%	90%	90%
Percentage of emergency calls answered within 15 seconds ("Answer Time")	80%	79%	95%	95%	95%
Create a Thriving Workforce					
Number of new dispatchers successfully completing the training program	8.0	12	24	24	24
Ensure a Prepared & Resilient City					
Number of new emergency plans developed or existing emergency plans revised in the last 3 years	13	17	6.0	6.0	6.0

ORGANIZATIONAL STRUCTURE: EMERGENCY MANAGEMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	318.92	310.46	(8.46)	321.48	11.02
Non-Operating Positions (CAP/Other)	(5.79)	(6.00)	(0.21)	(6.00)	
Net Operating Positions	**313.13**	**304.46**	**(8.67)**	**315.48**	**11.02**
Sources					
Intergovernmental: Federal	40,943,447	41,957,326	1,013,879	43,526,167	1,568,841
Charges for Services	1,314,678	1,305,883	(8,795)	1,343,291	37,408
Expenditure Recovery	1,150,271	4,183,938	3,033,667	4,183,938	
General Fund	95,365,786	93,382,356	(1,983,430)	100,629,815	7,247,459
Sources Total	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**
Uses - Operating Expenditures					
Salaries	52,495,328	55,909,569	3,414,241	59,133,842	3,224,273
Mandatory Fringe Benefits	16,904,528	17,223,144	318,616	18,411,734	1,188,590
Non-Personnel Services	33,969,190	36,335,893	2,366,703	37,357,496	1,021,603
City Grant Program	40,000	40,000		40,000	
Capital Outlay	1,023,295	2,122,680	1,099,385	2,122,680	
Debt Service	3,922,592	3,963,872	41,280	3,963,872	
Materials & Supplies	2,234,185	3,025,173	790,988	3,145,742	120,569
Programmatic Projects	19,300,908	12,684,197	(6,616,711)	15,643,276	2,959,079
Services Of Other Depts	8,884,156	9,524,975	640,819	9,864,569	339,594
Uses Total	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**
Uses - By Division Description					
DEM Administration	36,918,586	41,526,505	4,607,919	45,013,346	3,486,841
DEM Emergency Communications	46,706,178	51,915,279	5,209,101	55,743,706	3,828,427
DEM Emergency Services	15,836,989	7,105,075	(8,731,914)	7,133,399	28,324
DEM Homeland Security Grants	39,312,429	40,282,644	970,215	41,792,760	1,510,116
Uses by Division Total	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**

ENVIRONMENT

MISSION

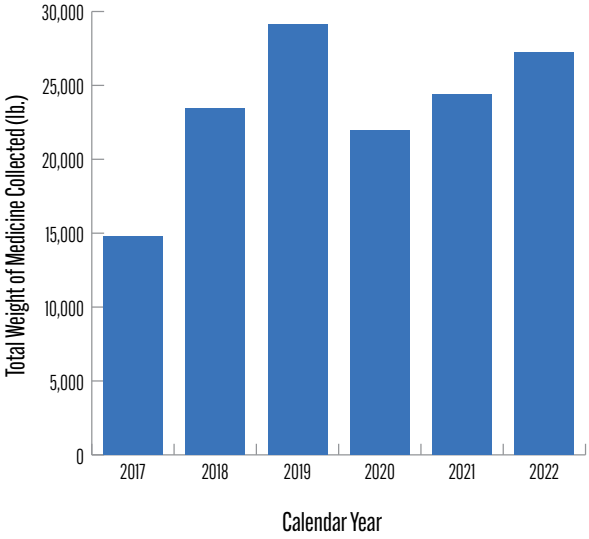
The Department of Environment's (ENV) mission is to advance climate protection and enhance the quality of life for all San Franciscans. ENV implements change-making environmental policies and delivers programs and services directly to residents and businesses that promote zero waste, protect human health, increase energy efficiency, prevent pollution, enhance biodiversity and reduce personal vehicle trips. ENV also works in partnership with city agencies and the public to implement San Francisco's ambitious Climate Action Plan. For more information about this department's services, please visit **sfenvironment.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $45.7 million for the Environment Department is $13.4 million, or 41.4 percent, higher than the FY 2023-24 budget. This is primarily due to new state and federal grants. The FY 2025-26 proposed budget of $36.2 million is $9.5 million, or 20.7 percent lower, than the FY 2024-25 proposed budget. This change is due to expiring one-time grants in the prior year.

Keeping Drugs Off Our Streets and Out of Waterways

The Department of Environment's Safe Drug Disposal Stewardship Program, based on an ordinance championed by Mayor London N. Breed and enacted in 2015, has collected over 140,000 pounds of unwanted medications since 2017. The Safe Medicine Disposal program provides drop-off kiosks, mail-back envelopes, and collection events for residents to safely dispose of unused or expired medicine. These convenient options safeguard children, adults, pets, and wildlife from accidental ingestion or poisoning. The program uses an Extended Producer Responsibility approach to protect public health and promote environmental sustainability by reducing pharmaceutical contamination in water bodies. This collaborative



SAFE MEDICINE DISPOSAL PROGRAM MEDICINE COLLECTION RESULTS. *The weight of unwanted medicine (in pounds) collected from 2017 to 2022.*

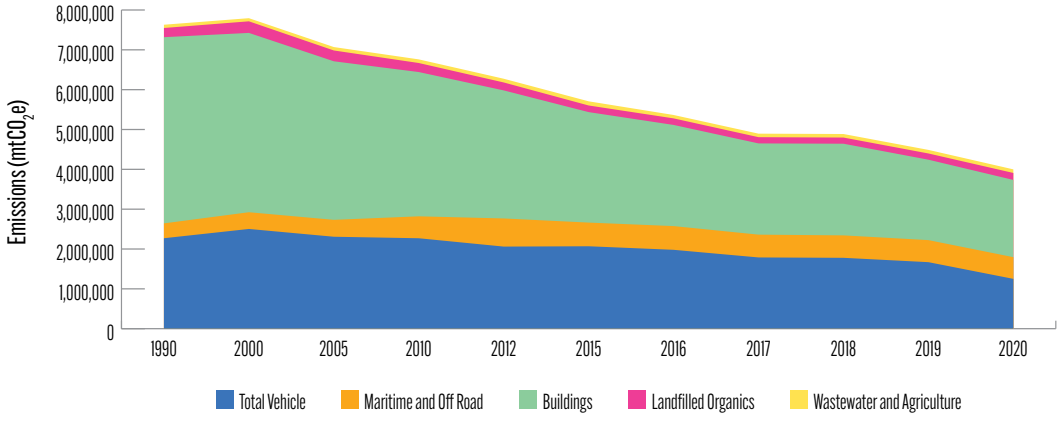
effort between residents, government, and industry keeps drugs off our streets and sets a precedent for positive effective public health interventions.

Funding our Future: Securing State and Federal Grants for Climate Projects

The federal government's focus on building a greenhouse gas-free and climate just future through the release of billions in grant funding presents an unprecedented opportunity to accelerate the implementation of San Francisco's Climate Action Plan. The Department of Environment (ENV) is taking advantage of this funding opportunity by aggressively pursuing grants at the state and federal level to increase business, community, and residential participation in emission reduction and zero waste initiatives. These additional resources will promote a higher quality of life for San Franciscans by bolstering decarbonization programs that promote equity and affordability, strengthening the City's food recovery ecosystem for vulnerable communities and supporting community-led climate justice efforts. Since 2023, ENV has secured $45.8 million in outside funding from 13 successful traditional grant applications.

Energizing Lives and Saving Businesses Money

The BayREN Business program, spearheaded by the Department of Environment, is helping the City's small businesses recover from the pandemic through money-saving sustainability measures. This publicly-funded program offers small businesses free energy efficiency assessments and financial incentives. Technical assistance is provided to support equipment upgrades, lowering maintenance costs. In 2023 alone, the program reached out to over 30 businesses, granting $218,000 in rebates for lighting and refrigeration upgrades. These incentives enabled businesses to make energy-efficient changes at little to no cost – resulting in equipment upgrades and an immediate reduction in their energy bills. Moving into 2024, BayREN Business continues to serve as a catalyst for small business economic recovery and greenhouse gas emission reduction in San Francisco by recruiting new businesses to take advantage of the generous incentives.



GREENHOUSE GAS EMISSIONS. *This chart displays sector based greenhouse gas emissions for San Francisco.*

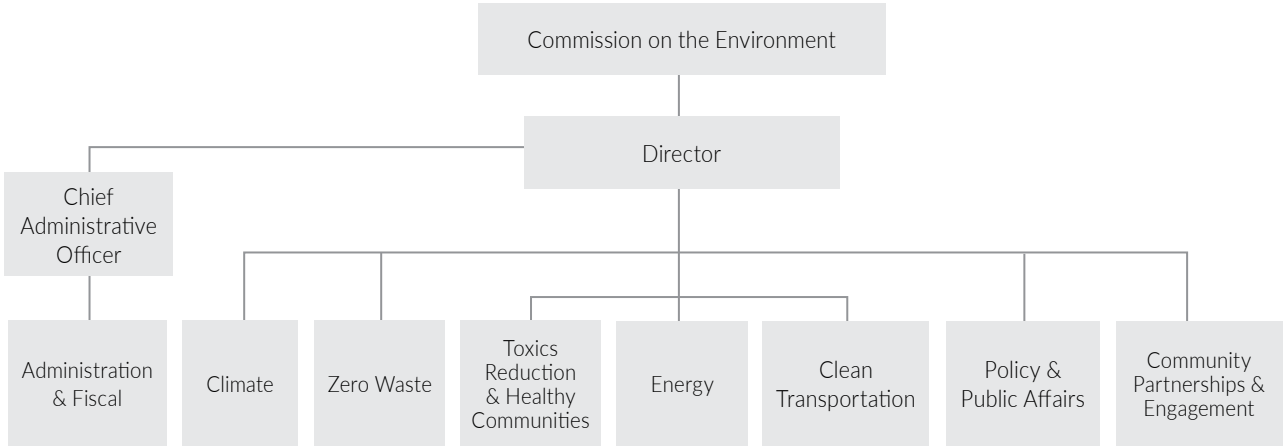
PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET

ENVIRONMENT

Fiscal Year	2022-2023	2023-2024		2024-2025	2025-2026
Goal	Actuals	Projected	Target	Target	Target
Strengthening community resilience					
Incentive dollars provided to multi-family housing and commercial sector customers for energy efficiency upgrades	$2,211,000	$3,538,310	$2,000,000	$4,000,000	$4,000,000
Number of certified Green Businesses (certified through the Green Business program) to improve environmental quality and affordability	386	415	375	420	425
Percentage of all Department of the Environment grant funds allocated to low-income communities or public housing	57%	57%	50%	50%	50%
Leading on climate action					
Total public zero emission vehicle charging and fueling stations	1,052	1,288	1,200	1,500	1,900
Percent of vehicles registered in San Francisco that are zero emission vehicles	5.3%	8.0%	7.0%	10%	12%
Floor area (in square feet) of existing commercial buildings which have reported on energy efficiency by submitting the required Annual Energy Benchmark Summary	140,890,790	148,000,000	145,000,000	165,000,000	165,000,000
Percentage of City employees driving to work alone	34%	N/A	33%	33%	32%
Greenhouse gas emissions percentage below 1990 levels	48%	48%	45%	45%	50%
Eliminating waste					
Pounds of non-electronic household hazardous waste properly managed and recycled or disposed of through Recology SF	925,305	900,000	1,283,469	920,000	950,000
Average workday tons of refuse to primary landfill	1,561	1,600	1,550	1,550	1,500
Number of San Francisco homes serviced for household hazardous waste pickup (equivalent loads)	3,728	3,700	4,201	4,243	4,000
Percentage of residential and small business refuse recovered through recycling and composting	51%	45%	53%	50%	55%
Promoting healthy communities & ecosystems					
Percentage of SFE employees that have received racial equity and implicit bias training to ensure sustainability initiatives are equitable and accessible	96%	100%	100%	100%	100%
Floor area (in square feet) of municipal building stock certified through an environmental rating system, such as LEED to lead and leverage interagency efforts to green San Francisco's built environment	11,147,913	12,050,000	12,050,000	12,050,000	12,250,000
Floor area (in square feet) of private building stock certified through an environmental rating system, such as LEED or Green Point Rated to ensure environmental-friendly designed buildings	230,300,000	237,000,000	235,000,000	240,000,000	245,000,000
Amplifying community action					
Number of K-12 students reached annually through the school education environmental sustainability program	11,868	13,000	13,000	13,000	20,000
Number of interns and public service trainees recruited annually	34	32	34	34	34

ORGANIZATIONAL STRUCTURE: ENVIRONMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	92.66	103.02	10.36	101.54	(1.48)
Non-Operating Positions (CAP/Other)	(10.00)	(10.71)	(0.71)	(13.48)	(2.77)
Net Operating Positions	**82.66**	**92.31**	**9.65**	**88.06**	**(4.25)**

Sources

Intergovernmental: Federal	1,000,000	2,596,610	1,596,610	400,000	(2,196,610)
Intergovernmental: State	5,509,991	14,777,281	9,267,290	9,037,471	(5,739,810)
Charges for Services	19,094,727	16,938,810	(2,155,917)	16,940,857	2,047
Rents & Concessions		106,832	106,832	423,667	316,835
Other Revenues	2,022,509	2,995,651	973,142	2,970,408	(25,243)
Expenditure Recovery	2,857,778	5,310,126	2,452,348	5,338,837	28,711
IntraFund Transfers In	4,168,084	5,048,014	879,930	3,142,636	(1,905,378)
Transfers In	1,439,932		(1,439,932)		
Beg Fund Balance - Budget Only	393,000	1,474,932	1,081,932	16,000	(1,458,932)
Transfer Adjustment-Source	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
General Fund		1,508,547	1,508,547	1,103,885	(404,662)
Sources Total	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**

Uses - Operating Expenditures

Salaries	9,887,748	11,628,631	1,740,883	11,466,948	(161,683)
Mandatory Fringe Benefits	3,988,601	4,504,881	516,280	4,559,957	55,076
Non-Personnel Services	8,116,100	15,964,811	7,848,711	10,005,690	(5,959,121)
City Grant Program	683,142	2,182,854	1,499,712	830,814	(1,352,040)
Intrafund Transfers Out	4,168,084	5,048,014	879,930	3,142,636	(1,905,378)
Materials & Supplies	244,896	249,508	4,612	273,752	24,244
Overhead and Allocations	1,026,629	2,926,165	1,899,536	2,445,174	(480,991)
Programmatic Projects	859,935	3,012,261	2,152,326	581,231	(2,431,030)
Services Of Other Depts	7,510,886	5,239,678	(2,271,208)	6,067,559	827,881
Transfer Adjustment - Uses	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
Uses Total	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**

Uses - By Division Description

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

ETHICS COMMISSION

MISSION

The mission of the Ethics Commission (ETH) is to promote the highest standards of ethical conduct in City government and to ensure transparency into campaign finance and lobbying activities. The Commission helps the City as a whole earn and maintain the public's trust and ensure equity, transparency, and fairness in government decision making. The Department administers campaign finance, lobbying, and ethics programs; provides trainings and advice on how to comply with the law; conducts policy analysis to improve ethics laws; serves as filing officer for public disclosures; and performs audits and investigations. For more information about the Commission's services, **SFethics.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $14.4 million for the Ethics Commission is $6.8 million, or 90.9 percent, higher than the FY 2023-24 budget. This is primarily due to an increased contribution to the Election Campaign Fund. The FY 2025-26 proposed budget of $7.8 million is $6.6 million, or 45.7 percent, lower than the FY 2024-25 proposed budget. This is due to a decreased contribution to the Election Campaign Fund.

Proposition D

In the March 2024 election, voters approved Proposition D, which strengthens City ethics laws and requires nearly 6,000 City officers and employees to attend annual ethics training. The Ethics Commission (ETH) will administer the training program, which educates officials about key ethics rules. The department is also expanding its capacity to provide ethics advice so that City officers and employees have access to clear and effective guidance about ethics laws. These programs will ensure that City operations are carried out in an equitable, accountable, and transparent manner that is free of any conflicts of interest.

Enforcement

The Enforcement Division investigates and pursues penalties for violations of the laws administered by the Ethics Commission. This essential function provides accountability throughout the City and deters future violations. Because of increased staffing, the Enforcement Division has successfully decreased the time it takes to resolve cases, increased the number of cases completed each year, and performed increasingly more complex and thorough investigations.

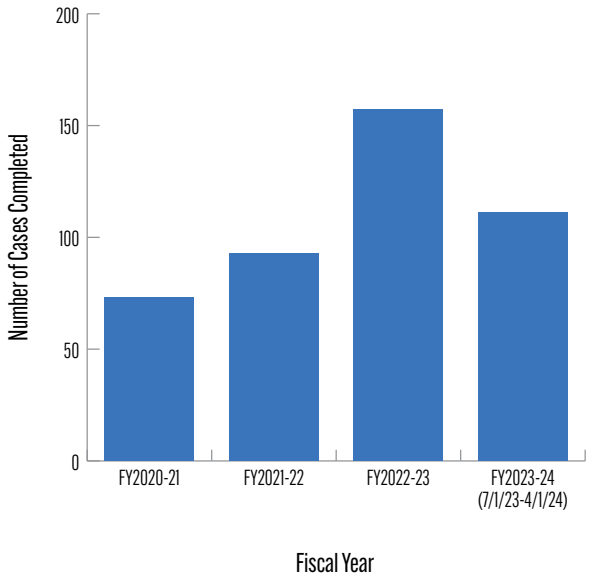
Campaign Audits

The Audits Division performs audits to determine whether political campaigns and lobbyists have filed timely and complete financial reports and whether they have violated City laws. Audits are

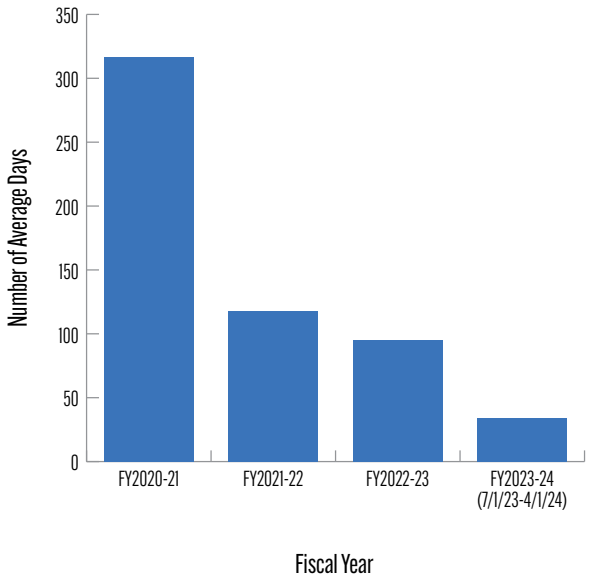
essential to ensure accountability and transparency when money is spent to influence City elections or governmental decision-making. In recent years, the Audits Division has experienced a backlog of campaign audits. The proposed FY 2024-25 budget will provide for a restructuring of the Audits Division to ensure that audits are completed in a timely and thorough manner.

Program Administration

The Ethics Commission administers programs designed to ensure accountability and transparency in City government, including campaign finance, conflicts of interest, Form 700, lobbying, permit expediting, and major developer programs. Administrative staff support each program by creating compliance materials, answering questions, providing technical support, and reviewing filings. The department is also responsible for ensuring general operational integrity by adhering to procurement and financial protocols, tracking performance measures, producing reports, and holding public meetings. The proposed FY 2025-26 budget provides for increased administrative staffing support to better provide for effective program administration and agency operations.



ENFORCEMENT CASES COMPLETED. *This table shows the total number of cases completed by the Ethics Commission's Enforcement Division since FY 2020-21.*



AVERAGE TIME TO COMPLETE PRELIMINARY REVIEWS. *This table shows the average completion time, in days, of all preliminary reviews conducted by the Ethics Commission since FY 2020-21.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Increase Accountability in Government					
Number of campaign committees and publicly financed candidate committees audited	0.0	8.0	19	3.0	15
Average age (in months) of open matters in preliminary review at end of the fiscal year	1.3	3.0	4.0	3.0	3.0
Number of investigations opened during the fiscal year	48	153	50	70	70
Enhance Transparency Through Public Disclosure					
Percentage of expected campaign finance statements (Form 460) filed on time	78%	85%	85%	85%	85%
Percentage of annual Statements of Economic Interests e-filed with the Ethics Commission on time	95%	94%	94%	94%	94%
Percentage of identified lobbyists filing reports on a timely basis	98%	99%	99%	99%	99%

ORGANIZATIONAL STRUCTURE: ETHICS COMMISSION

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	30.56	27.61	(2.95)	28.94	1.33
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**30.56**	**27.61**	**(2.95)**	**28.94**	**1.33**
Sources					
Charges for Services	2,450	2,450		2,450	
Fines, Forfeiture, & Penalties	62,750	62,750		62,750	
Licenses, Permits,& Franchises	92,000	92,000		92,000	
General Fund	7,380,672	14,229,618	6,848,946	7,659,351	(6,570,267)
Sources Total	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
Uses - Operating Expenditures					
Salaries	4,490,066	4,365,360	(124,706)	4,739,821	374,461
Mandatory Fringe Benefits	1,598,439	1,522,833	(75,606)	1,655,966	133,133
Non-Personnel Services	270,160	277,384	7,224	220,441	(56,943)
City Grant Program	446,860		(446,860)		
Materials & Supplies	66,120	26,617	(39,503)	30,037	3,420
Programmatic Projects		7,525,700	7,525,700	473,260	(7,052,440)
Services Of Other Depts	666,227	668,924	2,697	697,026	28,102
Uses Total	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
Uses - By Division Description					
ETH Ethics Commission	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
Uses by Division Total	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**

FINE ARTS MUSEUMS

MISSION

The Fine Arts Museums of San Francisco (FAM) was formed in 1972 with the merger of the de Young and Legion of Honor museums. The Fine Arts Museums' mission is to connect visitors with local and global art in order to promote their knowledge of and curiosity about the past, deepen their engagement with the art and ideas of today, and stimulate their creative agency in their own futures. FAM is further envisioned as a forum that stimulates community and visitor conversations and explorations by applying inclusive and equitable perspectives to collections and the histories they embody, and to support staff to realize their potential in an inclusive and equitable workplace. For more information about this department's services, please visit **famsf.org**

BUDGET ISSUES & DETAILS

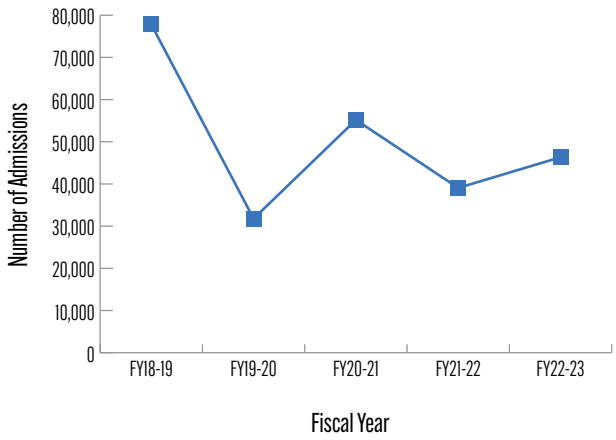
The proposed Fiscal Year (FY) 2024-25 budget of $23.9 million for the Fine Arts Museum is $0.6 million, or 2.6 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of $24.5 million is $0.6 million, or 2.6 percent, lower than the FY 2024-25 proposed budget. This change is primarily due to reductions in capital funding.

Exhibitions that Ruminate History and Entice Audiences

The Museums offer a wide range of programs that expand knowledge and provide audiences with an inclusive and equitable lens on historic and contemporary issues. This programming supports economic recovery by welcoming an expanded audiences to the Museums. The Museums will offer several special exhibitions in FY 2024-25, covering a wide range of art and artists that focus on gender, music, and politics.

Equitable Access to the Museums through Free Saturdays

The Museums ensure that the City's collections are accessible to all City residents. The Free Saturdays program was established in April

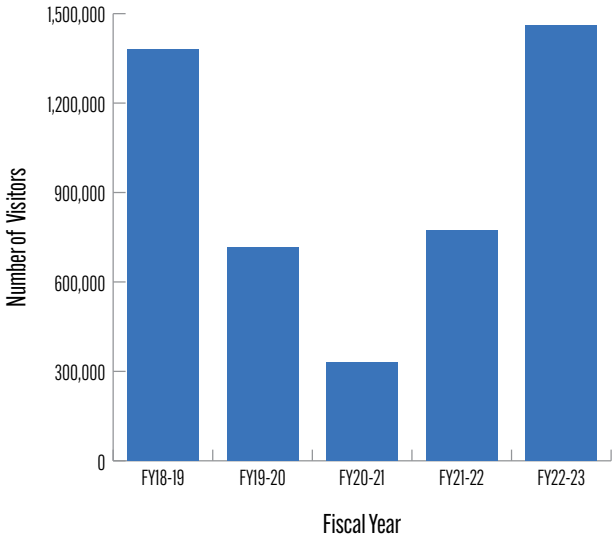


FREE STUDENT MUSEUM VISITS. *Museum visits and programming are provided free of charge at the Fine Arts Museums for thousands of local students each year.*

2019 to provide free general admission to every San Franciscan. In October 2019, the Museums expanded the program to all residents. As part of the Free Saturday program, the Museums provide a variety of complimentary public and family programming every Saturday. Since its inception, the program has provided over 590,000 free visits.

In addition to Free Saturdays, FAM provides free general admission through Museums For All and for all visitors with disabilities. FAM continues to offer free general admission to all every first Tuesday of the month. School group admission and programs are also free of charge, including for special exhibitions. Several Access Mondays each year provide free general and special exhibition admission and facilitated programs for individuals with disabilities. This programming increases diversity and financial accessibility at the museums.

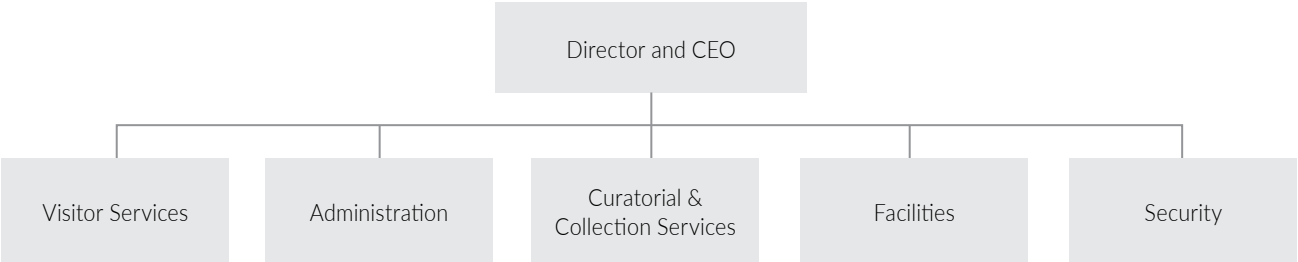
ANNUAL VISITORS. *The Fine Arts Museums of San Francisco, comprising of the de Young Museum and the Legion of Honor, is among the most visited arts institutions in the United States.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Create a dynamic, efficient, and financially secure organization					
City cost per visitor (All museums)	$14	$15	$15	$15	$15
# of employees for whom performance appraisals were scheduled (FAM)	97	103	103	103	103
# of employees for whom scheduled performance appraisals were completed (FAM)	72	103	103	103	103
Lead as two of the major museums on the West Coast					
Number of de Young visitors	1,066,221	1,000,000	1,000,000	1,000,000	1,000,000
Number of paid memberships	98,356	100,000	100,000	100,000	100,000
Number of Legion of Honor visitors	393,362	300,000	300,000	300,000	300,000
Present extraordinary exhibitions and build on Collection's strengths					
Number of exhibitions	18	18	18	18	18
Number of acquisitions through gifts, bequests and purchases	808	816	750	750	750
Create a welcoming and stimulating environment for all audiences					
Number of participants in public programs	79,467	200,000	200,000	200,000	200,000
Support education and engagement programs					
Number of San Francisco school children and youth participating in education programs	27,800	24,000	24,000	24,000	24,000
Number of all school children and youth participating in education programs	46,334	50,000	50,000	50,000	50,000

ORGANIZATIONAL STRUCTURE: FINE ARTS MUSEUM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	107.91	108.17	0.26	108.17	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**107.91**	**108.17**	**0.26**	**108.17**	**0.00**
Sources					
Charges for Services	1,161,188	1,196,375	35,187	1,232,266	35,891
Expenditure Recovery	179,000	179,000		179,000	
Beg Fund Balance - Budget Only		75,194	75,194		(75,194)
General Fund	21,907,173	22,405,251	498,078	23,074,420	669,169
Sources Total	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**
Uses - Operating Expenditures					
Salaries	10,811,764	11,228,127	416,363	11,635,078	406,951
Mandatory Fringe Benefits	4,468,127	4,654,805	186,678	4,848,065	193,260
Non-Personnel Services	625,489	733,134	107,645	652,954	(80,180)
Capital Outlay	1,795,956	1,836,802	40,846	1,237,991	(598,811)
Materials & Supplies	43,250	60,990	17,740	60,990	
Overhead and Allocations	69,291	37,774	(31,517)	37,774	
Services Of Other Depts	5,433,484	5,304,188	(129,296)	6,012,834	708,646
Uses Total	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**
Uses - By Division Description					
FAM Fine Arts Museum	23,247,361	23,855,820	608,459	24,485,686	629,866
Uses by Division Total	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**

FIRE DEPARTMENT

MISSION

The mission of the San Francisco Fire Department is to protect the lives and property of the people of San Francisco and its visitors from fires, natural disasters, accidents, hazardous materials incidents, and other causes requiring a rapid and skilled emergency response; serve the needs of its most vulnerable residents through community paramedicine, and save lives and reduce suffering by providing emergency medical services; prevent harm through prevention services and education programs; and to provide a work environment that is free from harassment and discrimination, and values health, wellness, cultural diversity, and equity. For more information about this department's services, please visit **sf-fire.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $531.2 million for the Fire Department is $19.9 million, or 3.9 percent, higher than the FY 2023-24 budget. This is primarily due to increased overtime, salary and benefit cost increases, and materials and supplies increases. The FY 2025-26 proposed budget of $547.1 million is $15.8 million, or 3.0 percent, higher than the FY 2024-25 proposed budget. This change is due to ongoing salary and benefit cost increases.

Investment in Hiring

The Mayor's proposed budget supports important hiring initiatives for Fire Suppression, Emergency Medical Services (EMS), and Community Paramedicine divisions, as the Fire Department continues to address staffing challenges brought on by the COVID pandemic. The proposed FY 2024-25 and FY 2025-26 budget includes funding to support two H-2 Firefighter academies in each year, and additional academies to support established staffing levels in the EMS and Community Paramedicine Divisions. These investments are crucial for the Department to meet its goal of reducing mandatory overtime and maintaining healthy staffing levels for emergency operations.

Expanding Scope of Emergency Services

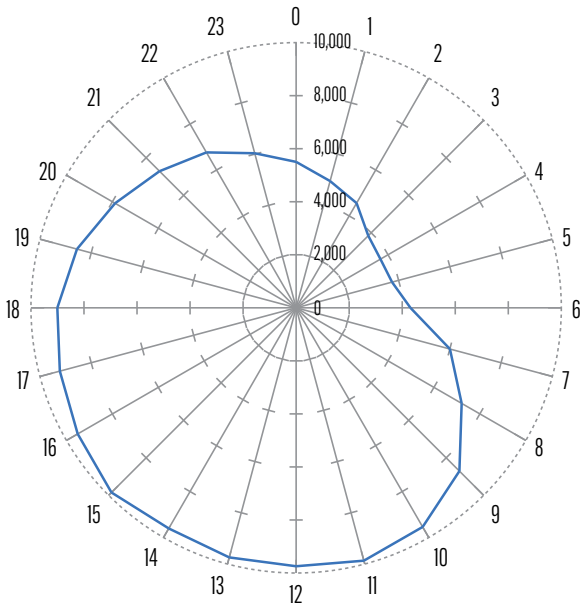
Current year estimated call volume levels are projected to be the highest in the history of the San Francisco Fire Department, as the Department has far surpassed pre-pandemic levels. The roles and responsibilities of the Fire Department have increased in recent years, seeing the Department take on additional initiatives related to behavioral and mental health, homelessness, and support for small businesses. The Mayor's proposed budget continues the work of the Department with its City partners in these areas.

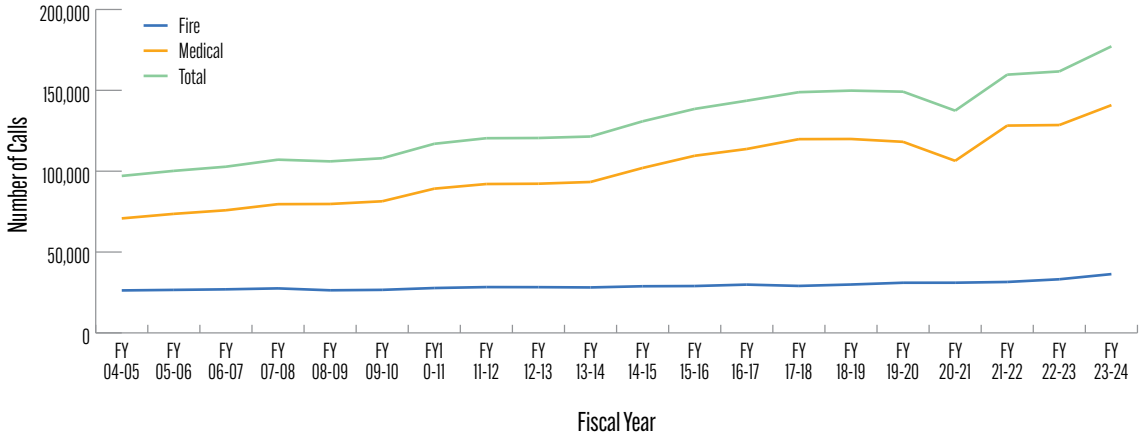
Supporting Department Infrastructure

One of the Department's top priorities is supporting its infrastructure, including fleet, equipment, and facilities. In the Mayor's proposed budget, there is $3 million in FY 2024-25 and $2.5 million in FY 2025-26 allocated to support fleet and equipment initiatives. In addition, the Department's budget includes investments to mitigate inflation and supply chain impacts to prices for crucial goods and services that directly support front-line emergency services.

The Mayor's proposed budget also funds $5.6 million in capital projects at the Fire Department over two years, including facilities maintenance, heavy equipment replacement, and electrical upgrades at Fire facilities.

CALLS FOR SERVICE BY HOUR 2022.
A breakdown of the busiest periods for call volume for the Fire Department.



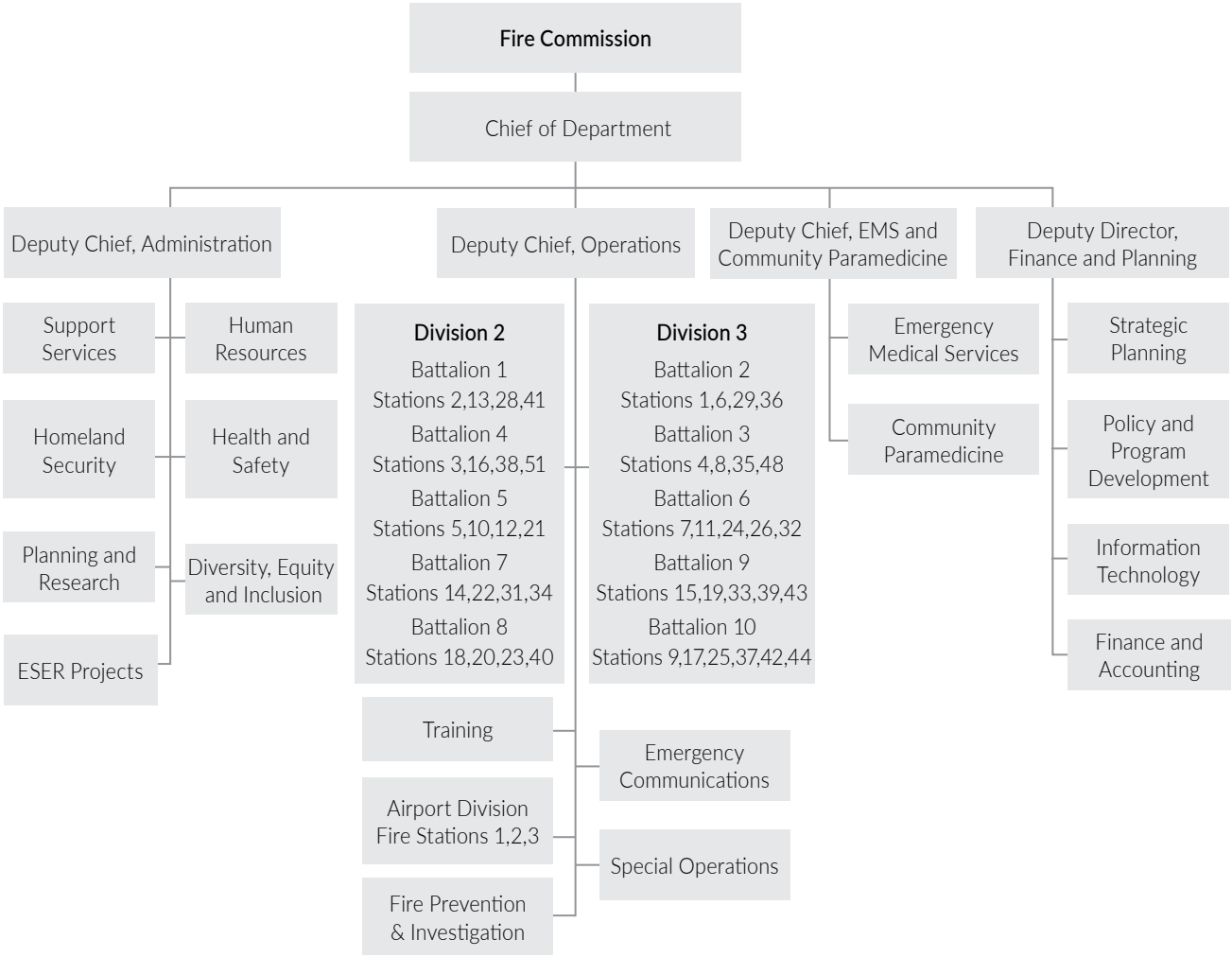


CALLS FOR EMERGENCY SERVICES.
Total call volume for the Fire Department has recovered to exceed pre-pandemic levels.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Prioritize Employee & Community Engagement					
Number of citizens trained in emergency techniques and procedures	751	1,200	1,200	1,200	1,200
Number of public education presentations	70	70	25	100	70
Emphasize the Physical and Mental Health and Wellness of Department employees					
Number of probationary firefighter training hours	N/A	50,000	100,000	100,000	50,000
Number of new recruits trained	N/A	150	150	150	150
Provide the Highest Level of Service					
Number of Code 3 (Emergency) Incidents	102,210	106,000	100,000	100,000	100,000
Total number of arson incidents	161	180	220	220	180
Total arson arrests	22	40	60	60	40
Total number of responses to emergency incidents	384,123	390,000	360,000	390,000	390,000
Number of fires extinguished	6,030	6,000	4,000	6,000	6,000
Percentage of First Responders (Basic Life Support) that arrive on-scene within 4 minutes 30 seconds to life-threatening medical emergencies	67%	67%	90%	90%	90%
Number of Code 2 (Non Emergency) Incidents	71,025	70,500	70,000	70,000	70,000
Percentage of ambulances that arrive on-scene within 20 minutes to non-life-threatening medical emergencies	86%	87%	90%	90%	90%
Percentage of ambulances that arrive on-scene within 10 minutes to life-threatening medical emergencies	88%	87%	90%	90%	90%
Percentage of First Responders (Advanced Life Support) that arrive on-scene within 7 minutes to life-threatening medical emergencies	90%	90%	90%	90%	90%

ORGANIZATIONAL STRUCTURE: FIRE DEPARTMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	1,904.70	1,934.21	29.51	1,934.41	0.20
Non-Operating Positions (CAP/Other)	(98.80)	(103.00)	(4.20)	(103.00)	
Net Operating Positions	**1,805.90**	**1,831.21**	**25.31**	**1,831.41**	**0.20**

Sources

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

Uses - Operating Expenditures

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

Uses - By Division Description

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

GENERAL CITY RESPONSIBILITY

MISSION

General City Responsibility is a departmental designation for expenditures and revenues that are not directly attributable to one City department, or that are citywide in nature. Examples of citywide expenditures are voter mandated General Fund support for transit, libraries, and other baselines, the General Fund portion of retiree health premiums, nonprofit cost of doing business increases, required reserve deposits, and debt service. These costs are budgeted in General City Responsibility rather than allocating costs to departments. Examples of citywide revenues deposited into General City Responsibility are undesignated property taxes, business taxes, and hotel taxes. These revenues are transferred to departments in the form of General Fund subsidy allocations.

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Non-Operating Positions (CAP/Other)					
Net Operating Positions					
Sources					
Business Taxes	852,989,800	885,837,187	32,847,387	956,886,689	71,049,502
Property Taxes	2,900,433,086	2,844,897,788	(55,535,298)	2,721,724,087	(123,173,701)
Other Local Taxes	1,117,350,000	1,126,170,000	8,820,000	1,215,070,000	88,900,000
Intergovernmental: Federal	170,000,000	80,000,000	(90,000,000)	155,700,000	75,700,000
Intergovernmental: State	5,804,684	5,150,000	(654,684)	5,150,000	
Charges for Services	26,176,603	27,651,672	1,475,069	27,651,672	
Fines, Forfeiture, & Penalties	20,240,266	18,179,702	(2,060,564)	19,389,000	1,209,298
Licenses, Permits,& Franchises	15,590,000	16,240,000	650,000	16,050,000	(190,000)
Other Revenues	5,860,907	10,605,841	4,744,934	15,491,306	4,885,465
Interest & Investment Income	114,727,000	140,443,232	25,716,232	140,442,421	(811)
Expenditure Recovery	1,958,869	1,934,088	(24,781)	1,934,088	
IntraFund Transfers In	883,833,908	693,004,372	(190,829,536)	643,324,801	(49,679,571)
Transfers In	88,086,750	91,929,000	3,842,250	90,359,000	(1,570,000)
Beg Fund Balance - Budget Only	129,464,987	225,854,162	96,389,175	219,564,822	(6,289,340)
Prior Year Designated Reserve	94,678,343	67,665,991	(27,012,352)	54,848,688	(12,817,303)
Transfer Adjustment-Source	(15,700,000)	(2,271,000)	13,429,000	(2,381,000)	(110,000)
General Fund	(4,581,221,124)	(4,645,357,067)	(64,135,943)	(4,842,362,747)	(197,005,680)
Sources Total	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**

TOTAL BUDGET – HISTORICAL COMPARISON, *CONTINUED*

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Uses - Operating Expenditures					
Mandatory Fringe Benefits	88,692,776	90,155,160	1,462,384	96,123,371	5,968,211
Non-Personnel Services	20,215,790	19,574,790	(641,000)	19,574,790	
City Grant Program	7,200,000	11,620,085	4,420,085	16,182,648	4,562,563
Debt Service	418,147,554	405,354,331	(12,793,223)	282,394,393	(122,959,938)
Intrafund Transfers Out	884,432,147	693,544,157	(190,887,990)	643,864,586	(49,679,571)
Programmatic Projects	15,056,919	10,092,095	(4,964,824)	5,092,095	(5,000,000)
Services Of Other Depts	49,113,223	46,993,337	(2,119,886)	50,260,286	3,266,949
Transfers Out	274,475,670	261,802,013	(12,673,657)	267,591,958	5,789,945
Unappropriated Rev-Designated	70,840,000	14,570,000	(56,270,000)	22,600,000	8,030,000
Unappropriated Rev Retained	17,800,000	36,500,000	18,700,000	37,539,700	1,039,700
Transfer Adjustment - Uses	(15,700,000)	(2,271,000)	13,429,000	(2,381,000)	(110,000)
Uses Total	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**
Uses - By Division Description					
GEN General City Responsibility	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
Uses by Division Total	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**

HEALTH SERVICE SYSTEM

MISSION

The San Francisco Health Service System (SFHSS) is dedicated to preserving and improving sustainable, quality health benefits and to enhancing the well-being of employees, retirees and their families. For more information about this department's services, please visit **SFHSS.ORG**

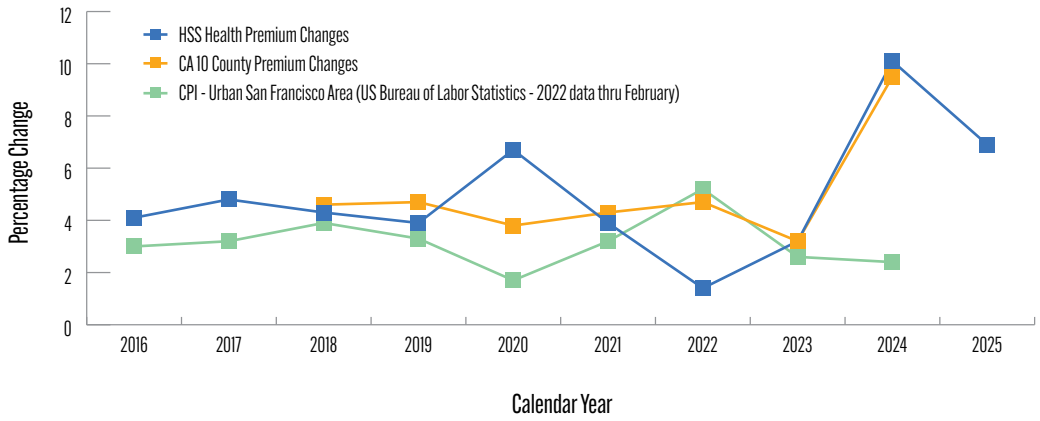
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 proposed budget of $11.3 million for the Health Service System is $2.6 million, or 18.8 percent, lower than the FY 2023-24 budget due to shifting costs to the HSS Trust Fund. The FY 2025-26 proposed budget of $11.5 million is $0.3 million, or 2.4 percent, higher than the FY 2024-25 proposed budget. This is primarily due to salary and benefit cost increases.

The FY 2025-26 proposed budget of $13.4 million is $770,000, or 0.6 percent, higher than the FY 2024-25 proposed budget. This is primarily due to increases of $363,000 in salaries and benefits, attributable to wage increase agreements, coupled with decreases of $157,000 non-personnel, $23,000 in materials and supplies, and $106,000 in work orders.

SFHSS completed its 2023–25 strategic plan in November 2022. The strategic goals in this plan are:

- Foster equity through intentional organizational culture, accessibility, inclusion and belonging.
- Advance primary care practice and member engagement to ensure the right care, at the right time and place.
- Provide affordable and sustainable healthcare and high-quality well-being services through value-driven decisions and program design.



SFHSS MEDICAL RATES TREND VS BENCHMARKS, CALENDAR YEAR-OVER-YEAR.

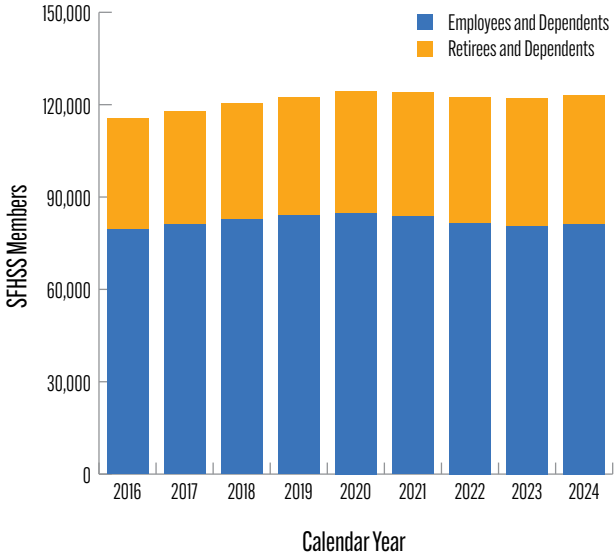
Comparison of SFHSS change in medical rates to California 10 county average and CPI. The rising cost of healthcare has outpaced inflation in most years. Due to the lagging impact of higher inflation HSS and Califonia average rates peaked in 2024 and have moderated in 2025.

- Support the mental health and well-being of our membership by reducing stigma and addressing barriers to care in partnership with key stakeholders.

The Mayor's proposed budget supports SFHSS's strategic goals to ensure the Department delivers quality services. SFHSS membership covers 123,000 active employees, dependents, and retirees. The Department's community engagement efforts center around the Member Services Division, which provides front-line support through consultation and enrollment. Additionally, the Well-Being Division advises City departments on Well-Being Annual Plans. The Department's Wellness Center offers exercise challenges, flu clinics and benefits fairs, and the Employee Assistance Program provides individual counseling sessions, organizational development consultation, and critical incident response.

Healthcare Sustainability Fund

The Healthcare Sustainability Fund (HSF) was established under San Francisco City Charter Section A8.423. The HSF budget covers annual activities and multi-year implementation of strategic initiatives to improve the member service experience, mitigate rising health care costs, and invest in the well-being of all members. SFHSS has utilized sources in HSF to fund projects, including an updated member communications plan, member self-service eBenefits, and telephony replacement including integration with customer relationship management tool.

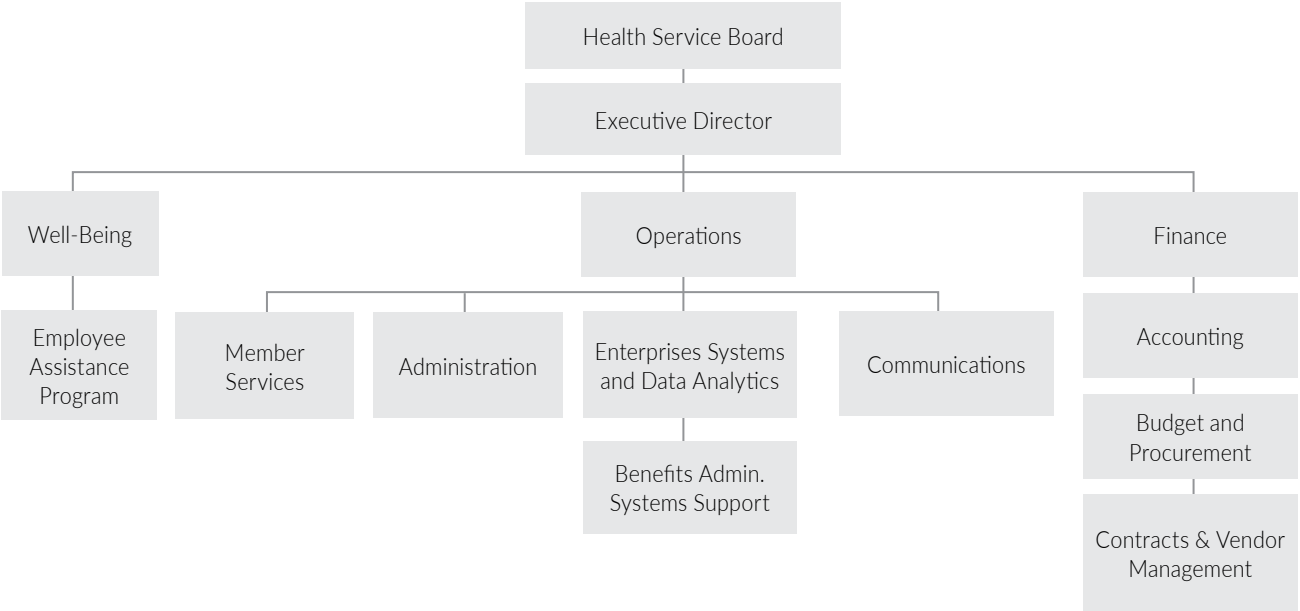


SFHSS ENROLLMENT TREND. *SFHSS enrollment grew for the first time in 2024 after the pandemic as vacant positions are filled.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Educate and empower HSS members					
Number of Unique Visitors to http://sfhss.org/	197,043	220,000	160,000	227,000	235,000
Number of vaccinations at worksite/health fair-based flu clinics	2,309	3,000	2,424	3,000	3,000
Ensure operational excellence					
Average lobby wait time (in minutes)	N/A	0.0	0.0	0.0	0.0
Average time to answer telephone calls (in seconds)	668	600	54	180	180
Call abandonment rate	20%	10%	2.4%	10%	10%
Percentage of appeals responded to within 60 days and appeals not reaching the Health Service Board	39%	30%	30%	30%	30%
Percentage of vendor contracts that are current and final for the executed plan year	87%	100%	100%	100%	100%
Percentage of vendor contracts that include HSS specific performance guarantees	69%	79%	73%	79%	80%
Promote an informed, transparent, effective governance					
Number of findings of audit reports with reportable material weakness in annual external and internal audit	0.0	0.0	0.0	0.0	0.0
Percentage of accounts current in premium payments (deliquent less than 60 days)	99%	99%	100%	99%	99%
Provide affordable, quality healthcare to City workers					
Percentage of departments with Wellness Champions	72%	75%	86%	75%	75%

ORGANIZATIONAL STRUCTURE: HEALTH SERVICE SYSTEM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	57.02	56.39	(0.63)	56.35	(0.04)
Non-Operating Positions (CAP/Other)	(9.35)	(16.35)	(7.00)	(16.35)	
Net Operating Positions	**47.67**	**40.04**	**(7.63)**	**40.00**	**(0.04)**
Sources					
Charges for Services	9,131		(9,131)		
Other Revenues	460,000	640,958	180,958	580,000	(60,958)
Expenditure Recovery	13,392,951	10,613,691	(2,779,260)	10,941,335	327,644
General Fund					
Sources Total	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Uses - Operating Expenditures					
Salaries	6,308,915	5,412,694	(896,221)	5,627,529	214,835
Mandatory Fringe Benefits	2,613,811	2,286,437	(327,374)	2,388,866	102,429
Non-Personnel Services	2,522,965	1,512,493	(1,010,472)	1,600,072	87,579
Materials & Supplies	44,459	50,673	6,214	23,573	(27,100)
Services Of Other Depts	2,371,932	1,992,352	(379,580)	1,881,295	(111,057)
Uses Total	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Uses - By Division Description					
HSS Health Service System	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Uses by Division Total	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**

HOMELESSNESS AND SUPPORTIVE HOUSING

MISSION

The Department of Homelessness and Supportive Housing strives to make homelessness in San Francisco rare, brief, and a one-time occurrence, through the provision of coordinated, compassionate, and high-quality services. For more information about this department's services, please visit **hsh.sfgov.org.**

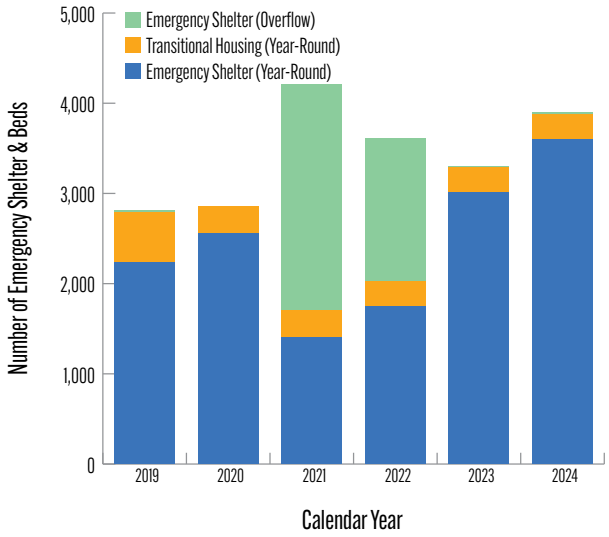
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2043-25 budget of $846.7 million for the Department of Homelessness and Supportive Housing is $133.5 million, or 18.7 percent, higher than the FY 2023-24 budget. This is primarily due to the leveraging of Our City, Our Home funds and interest earnings for the funding of Family and Transitional Aged Youth housing expansions. The FY 2025-26 proposed budget of $677 million is $169.7 million, or 20 percent, lower than the FY 2023-24 proposed budget. This is primarily due to expiring one-time state funding budgeted in FY 2024-25, as well as multi-year spending plans currently budgeted in FY 2024-25 that will continue to be spent in FY 2025-26.

Reducing Family Homelessness

In recent months, the City has experienced an increase in the number of families with children seeking emergency shelter. The City's homelessness response system provides more than 300 family shelter and transitional housing beds and supports more than 2,300 units of family housing for formerly homeless households.

The proposed budget includes a $50.4 million investment in expansion of emergency family shelter, rapid-rehousing subsidies and time-limited rental assistance. To fund this initiative, the proposed budget allocates $2.9 million in General Fund support, $17.6 million in interest earnings from the OCOH Fund, combined with $20 million in OCOH funds earmarked for family housing and $9.9 million earmarked for transitional age youth



NUMBER OF EMERGENCY SHELTER AND TRANSITIONAL HOUSING BEDS. *Number of emergency shelter and transitional housing beds from 2019 to 2024. The City had 3,894 shelter and transitional housing beds in 2024.*

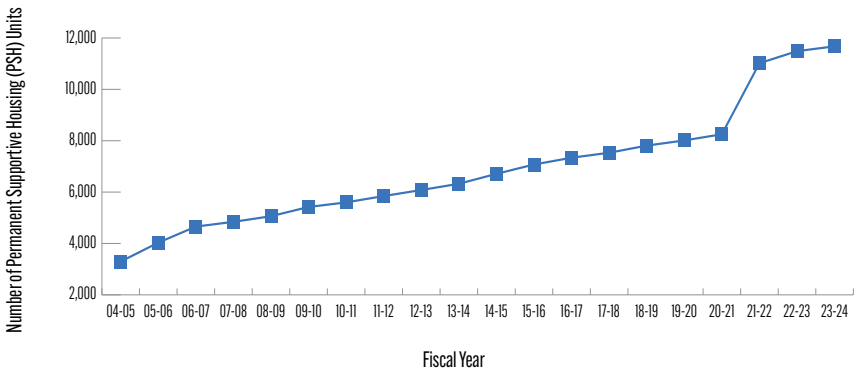
(TAY) housing appropriated in the prior year's budget. The plan includes $11.6 million for 115 emergency hotel vouchers to provide temporary shelter serving over 600 families during the next 18 months. The proposal also allocates $38.8 million for an additional 215 rapid rehousing and shallow rental subsidies for families, including 50 rapid rehousing subsidies for young adult-headed families. HSH expects that these additional investments, combined with HSH's current funding level, will enable the rehousing of more than 450 families in the next two years.

Expanding Housing Options for Transitional Age Youth

The proposed budget includes a $37.8 million investment in new rapid rehousing subsidies, permanent flexible housing and housing ladder subsidies, and acquisition of a new housing site for transitional age youth (TAY). The proposed budget fully funds the initiative using OCOH funds earmarked for TAY housing. The proposal allocates $29.8 million for 235 rapid rehousing subsidies, including 60 subsidies for youth exiting transitional housing and 15 subsidies for youth affected by violence. The proposal also includes $1.5 million in ongoing funding for 50 permanent flexible housing subsidies or housing ladder subsidies, totaling $3 million in the proposed FY 2024-25 and FY 2026-26 budget. Lastly, the proposed budget allocates $5 million to acquire a new housing site for justice-involved youth to support the Just Home Project, an initiative led by the MacArthur Foundation and Urban Institute focused on breaking the cycle of housing instability and incarceration.

Expanding the City's Emergency Shelter Capacity

The proposed budget leverages state grant funds and reallocated General Fund savings within the Department to maintain more than 4,000 beds citywide and add new shelter sites. This investment includes reallocating local funds and leveraging multiple grant funds to continue more than 500 shelter beds that would otherwise have closed. The proposed budget funds 80 new slots at Jerrold Commons, a program in the Bayview that serves approximately 95 people by providing RV spaces and cabins. The proposed budget also allocates one-time funds to construct a temporary safe parking program once a site is identified.



NUMBER OF PERMANENT SUPPORTIVE HOUSING UNITS. *The City has invested in the largest expansion of permanent supportive housing (PSH) in 20 years. At the end of FY 2023-24, the City had 11,675 units of PSH.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Homelessness Prevention					
Number of households that secured and/or maintained housing due to homelessness prevention grant	1,419	1,300	600	1,200	1,200
Temporary Shelter					
Percent of case managed families in individual room shelters that are placed in permanent or transitional housing, enter a treatment program, or reunite with family	65%	65%	65%	65%	65%
Percentage of all available year-round adult homeless shelter beds used	95%	95%	95%	95%	95%
Problem Solving					
Number of households whose homelessness was resolved through Problem Solving interventions	1,000	984	700	1,000	1,000
Rapid Rehousing					
Number of adults leaving homelessness due to rapid rehousing rental subsidy	351	380	164	162	20
Number of families leaving homelessness due to a rapid rehousing rental subsidy	213	186	96	103	103
Number of households leaving homelessness due to a rapid rehousing rental subsidy	564	566	260	265	123
Permanent Supportive Housing					
Number of adults leaving homelessness due to placement in permanent supportive housing	2,007	1,816	1,323	1,451	1,114
Number of families leaving homelessness due to placement in permanent supportive housing	82	262	201	306	268
Percent of households (includes adults and families) in permanent supportive housing that remained or exited to other permanent housing	97%	97%	95%	95%	95%

ORGANIZATIONAL STRUCTURE: HOMELESSNESS AND SUPPORTIVE HOUSING

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	271.71	282.30	10.59	283.22	0.92
Non-Operating Positions (CAP/Other)	(24.58)	(22.00)	2.58	(22.00)	
Net Operating Positions	**247.13**	**260.30**	**13.17**	**261.22**	**0.92**

Sources

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

Uses - Operating Expenditures

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

Uses - By Division Description

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

HUMAN RESOURCES

MISSION

The Department of Human Resources (DHR) uses fair and equitable practices to hire, develop, support, and retain a highly-qualified workforce. For more information about this department's services, please visit **sfdhr.org**

BUDGET ISSUES & DETAILS

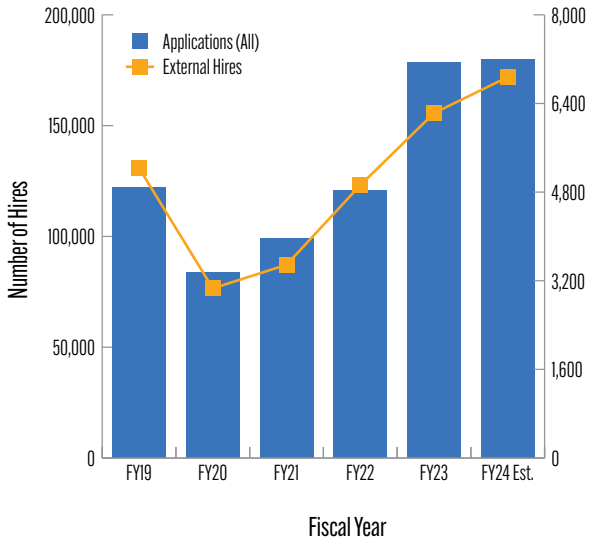
The proposed Fiscal Year (FY) 2024-25 budget of $157.6 million for the Department of Human Resources is $6.9 million, or 4.6 percent, higher than the FY 2023-24 budget. This is primarily due to costs related to negotiating labor agreements, hosting the SF Fellows program, and salaries and benefits. The FY 2025-26 proposed budget of $160.5 million is $2.8 million, or 1.8 percent, higher than the FY 2024-25 proposed budget. This is primarily due to costs related to negotiating labor agreements and cost increases in salaries and benefits.

Human Resources Modernization

The Human Resources Modernization Project seeks to simplify hiring practices and provide tools that enable City staff to do their best work. The Mayor's proposed budget will fund the development of Digital Records, Onboarding, and the Intranet Portal. Together, the three projects provide employees with equivalent access. The Digital Records project is the base of any employee's career with the City. The Onboarding project will improve where an employee's journey begins with the City, and the Intranet project will provide equitable access to services.

EEO Case Management

The Equal Employment Opportunity Division supports City departments in investigating and resolving discrimination issues, harassment prevention, staff training, reasonable accommodation for individuals with disabilities, establishing citywide leave management policies,



APPLICATIONS & EXTERNAL HIRES. *The continued upward trend of applications to City jobs following the pandemic generally follows a similar path to the trend of external hires for positions.*

and protocols. The Mayor's proposed budget includes a transfer of function from the Public Utilities Commission to the DHR, which continues the successful implementation of the Gould Report. To align with SF Municipal Transportation Agency (SFMTA) charter authority, the Mayor's proposed budget also includes transitioning SFMTA case work from DHR to SFMTA.

Employment Services

The Employment Services division provides a wide range of services to all City Departments, including consulting, rule changes, exam administration, recruitment, administering bilingual testing, review of merit system processes, fingerprinting, and conviction history review. DHR, in collaboration with the Mayor's Office, implemented a citywide recovery model to ensure the expenses associated with these services are reflected across all departments.

To reduce the onboarding time associated with pre-employment exams, the Department of Human Resources will leverage citywide resources to administer exams at a more rapid pace. In addition, this funding will allow for current employees to access required job specific medical examination services.

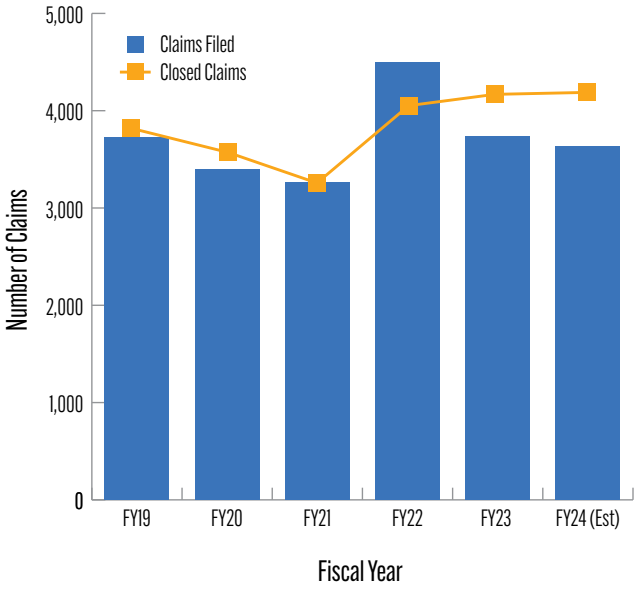
Labor Negotiations

The Employee Relations Division has negotiated collective bargaining agreements on behalf of 88 percent of the City's workforce covered by 34 unions contracts in FY 2023-24. The proposed budget for FY 2024-25 reflects reductions in one-time expenses associated with these negotiations. The FY 2025-26 budget reflects one-time expense increases associated with public safety labor negotiations.

SF Fellows

The Mayor's proposed budget will continue funding for DHR's annual San Francisco Fellows Program, with 11 City departments set to host 35 Fellows in FY 2024-25. This program serves as a talent pipeline and has delivered diverse groups of recent college graduates into the City's workforce for the past 13 years. Over half of the San Francisco Fellows become part of the City's permanent workforce after they graduate from the program.

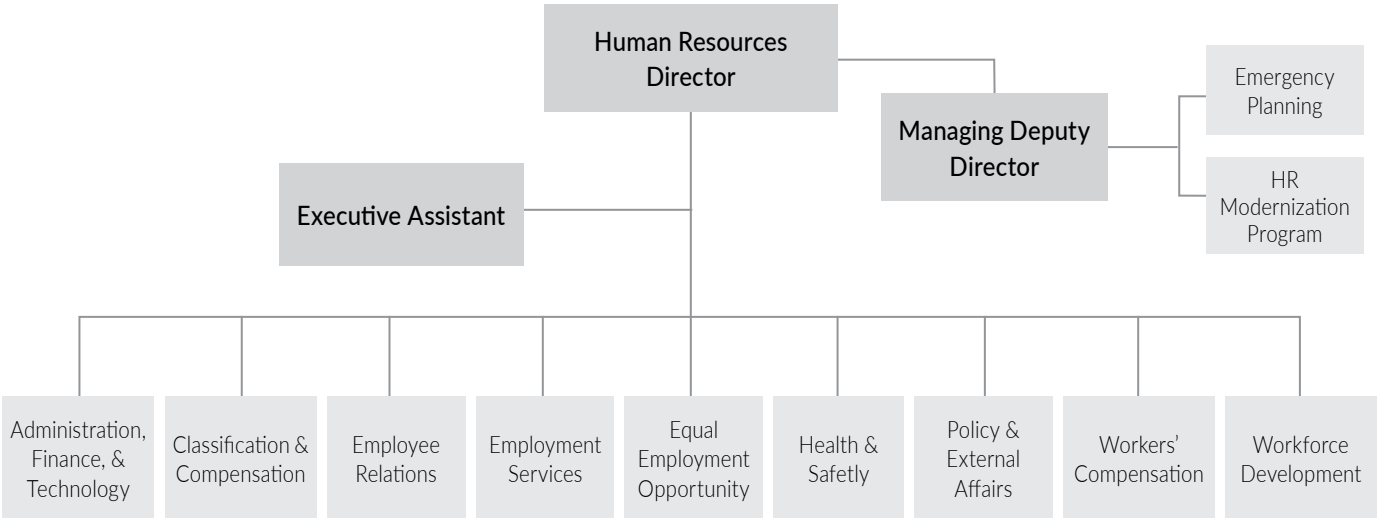
WORKERS' COMPENSATION CLAIM FILINGS. *Annual claims for the current FY 2023-24 are estimated to trend downward, while the rate of closure is estimated to increase nominally from the new post-pandemic increase.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Design and implement user-friendly practices					
Average time between department submission and SHR's initial response, in days	0.5	0.5	0.5	0.0	0.0
Average rating by departments of their claims administration services (1-5 scale)	4.4	4.7	4.7	4.7	4.8
Retain top talent while shaping the future workforce					
Average time between examination announcement closing and list adoption, in months	3.0	2.0	3.0	1.5	1.5
Number of employees who participate in career development services offered by WD	247	500	300	500	500
Average rating by participants in DHRs Leadership Development training program (1-5 Scale)	4.7	4.2	4.2	4.2	4.2
Improve employee well-being, satisfaction and engagement					
Workers' Compensation claims closing ratio	105%	98%	100%	100%	100%
Percent of DHR workshop participants who feel confident applying what they learned to their job	96%	80%	80%	90%	90%
Partner with others to solve problems					
Percent of identified policy initiatives implemented through MOUs and other mechanisms	100%	100%	100%	100%	100%
Usefulness of DHR training workshops related to workplace conflict management skills, as rated by participants (1-5 Scale)	4.6	4.2	4.2	4.2	4.2
Percent of grievances proceeding to arbitration in which the City prevails	54%	60%	85%	60%	60%
Champion diversity, fairness and equity					
Number of discrimination complaints investigated/closed within 6 months of receipt.	105	108	110	110	110
Number of Equal Employment Opportunities complaints closed	312	400	400	400	400
Usefulness of diversity, equity, and inclusion awareness and skill building workshops, as rated by participants	4.7	4.2	4.2	4.2	4.2

ORGANIZATIONAL STRUCTURE: HUMAN RESOURCES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	294.74	288.79	(5.95)	284.21	(4.58)
Non-Operating Positions (CAP/Other)	(89.27)	(87.00)	2.27	(82.00)	5.00
Net Operating Positions	**205.47**	**201.79**	**(3.68)**	**202.21**	**0.42**
Sources					
Other Revenues	146,103	151,980	5,877	157,788	5,808
Expenditure Recovery	130,603,863	142,302,603	11,698,740	144,828,203	2,525,600
General Fund	20,009,891	15,167,216	(4,842,675)	15,476,071	308,855
Sources Total	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**
Uses - Operating Expenditures					
Salaries	30,606,987	31,278,508	671,521	32,508,459	1,229,951
Mandatory Fringe Benefits	10,903,470	11,338,113	434,643	11,804,527	466,414
Non-Personnel Services	94,033,154	101,112,194	7,079,040	105,076,504	3,964,310
Materials & Supplies	440,516	407,220	(33,296)	407,220	
Overhead and Allocations				173,509	173,509
Programmatic Projects	5,291,126	5,700,000	408,874	1,640,000	(4,060,000)
Services Of Other Depts	9,484,604	7,785,764	(1,698,840)	8,851,843	1,066,079
Uses Total	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**
Uses - By Division Description					
HRD Administration	7,060,690	7,104,123	43,433	6,881,326	(222,797)
HRD Employee Relations	7,763,225	4,847,885	(2,915,340)	5,270,223	422,338
HRD Employment Services		15,342,910	15,342,910	16,530,931	1,188,021
HRD Equal Emplymt Opportunity	8,781,558	9,111,916	330,358	9,379,107	267,191
HRD Recruit-Assess-Client Svc	12,792,895		(12,792,895)		
HRD Workers Compensation	103,536,000	109,630,003	6,094,003	113,994,003	4,364,000
HRD Workforce Development	10,825,489	11,584,962	759,473	8,406,472	(3,178,490)
Uses by Division Total	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**

HUMAN RIGHTS COMMISSION

MISSION

The Human Rights Commission (HRC) provides leadership and advocacy in securing, protecting, and promoting human rights for all people. The HRC advocates for human and civil rights, and works in service of the City's anti-discrimination laws to further racial solidarity, equity, and healing. For more information about this department's services, please visit **sf.gov/departments/human-rights-commission**

BUDGET ISSUES & DETAILS

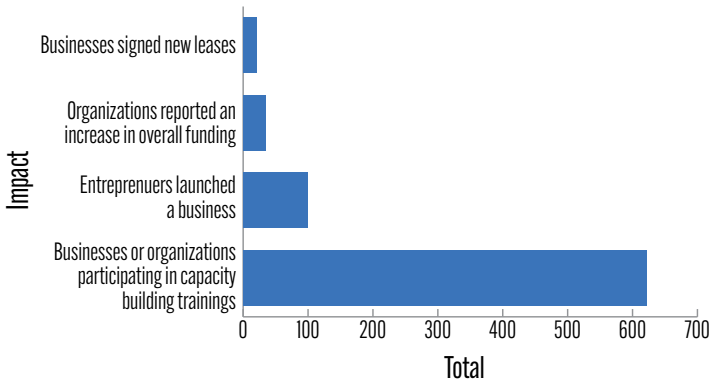
The proposed Fiscal Year (FY) 2024-25 budget of $45.2 million for the Human Rights Commission is $23.7 million, or 109.9 percent, higher than the FY 2023-24 budget. This is primarily due to the realignment of the Dream Keeper Initiative (DKI), with the majority of its funds now managed by the HRC, rather than by other departments. The FY 2025-26 proposed budget of $34.2 million is $11 million, or 24.3 percent, lower than the FY 2024-25 proposed budget. This is primarily due to the culmination of several DKI initiatives planned for FY 2024-25.

Dream Keeper Initiative (DKI)

Coordinated by the Human Resources Commission (HRC), the Dream Keeper Initiative (DKI) continues to exemplify the city's dedication to racial equity and economic justice, particularly in uplifting our Black communities and integrating their contributions into the city's progress.

Central to DKI's mission is economic empowerment, having successfully established 99 Black-owned businesses that now form an integral part of San Francisco's economic landscape. This initiative not only bolsters citywide economic growth, but also fosters community resilience and engagement. In addressing homelessness and enhancing mental health services, DKI has secured stable housing and provided comprehensive support to hundreds, showcasing our city's holistic

DKI IMPACT. *DKI ensures that Black-led and Black-serving organizations can scale their impact.*



approach to service delivery and public health improvements. This initiative also serves as a benchmark for our commitment to transparency and equity, with strategies that are both community-informed and ensure effective resource utilization, directly benefiting those in need.

To propel the Dream Keeper Initiative forward, HRC's budget allocation will be increased by reallocating funds from other departments. This shift is designed to amplify oversight and refine the implementation of DKI's critical programs. The realignment will ensure that DKI not only continues to achieve transformative results but also aligns with our city's fiscal priorities in ways that emphasize accountability and equity. Through these efforts, San Francisco reaffirms its commitment to fostering a city that embodies the values of inclusion, prosperity, and equity, guaranteeing that every resident has the opportunity to contribute to and benefit from our shared progress. HRC will also become the new home of the Office of Transgender Initiatives (OTI).

Mental Health Investment

Aligned with San Francisco's enduring commitment to transforming mental health services, the HRC will introduce a new facet to its suite of programs aimed at improving mental and behavioral health outcomes. Through a partnership with the Department of Public Health and backed by new state grant funding totaling $5.0 million annually for FY 2024-25 and FY 2025-26, HRC is set to launch a pioneering talk therapy initiative targeted towards the city's Black and African American residents. This program underscores our city's dedication to inclusivity and equitable health services, ensuring all community members have access to crucial mental health resources.

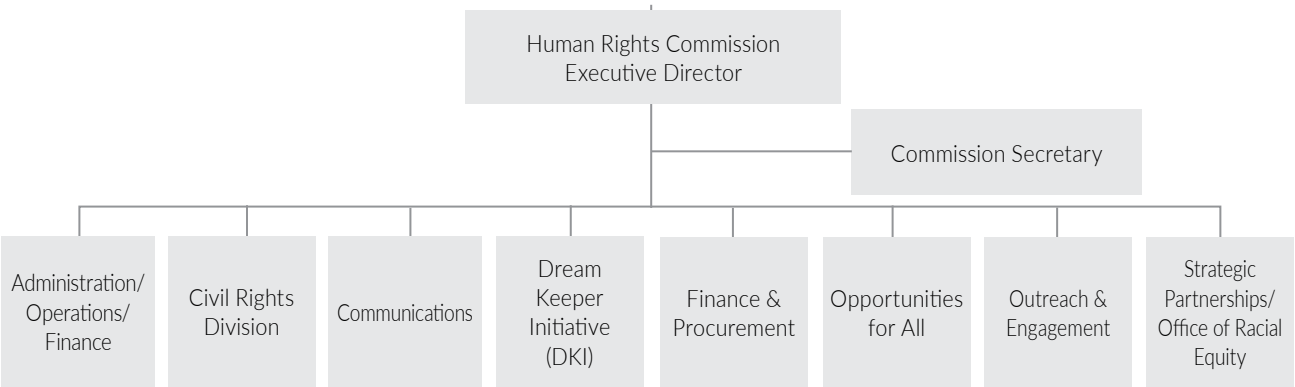
Opportunities for All

Continuing our city's investment in the future of our youth, the Mayor's proposed budget maintains robust support for the Opportunities for All (OFA) program. Anchored in the principles of economic justice and community empowerment, OFA provides a pathway for personal and professional growth through paid internships, mentorship, and career development services for young individuals aged 13 to 24. With participation extending to over 3,000 youths each summer, OFA not only fosters academic and career advancement but also strengthens community ties through diverse placement opportunities in local businesses, non-profits, and City departments. Prominent internship hosts such as SFO, Bank of America, and Blackrock, alongside vital community organizations like the Latino Task Force and the Boys and Girls Club, illustrate the program's extensive reach and impact. This initiative remains a cornerstone of our strategy to nurture a resilient, inclusive, and economically vibrant San Francisco.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Workforce Alignment					
Number of job placement through the Opportunities For All program	2,822	N/A	2,500	2,800	N/A
Youth Empowerment Programs					
Number of Education, Training & Awareness Events lead by HRC	28	N/A	22	22	N/A
Number of Reoccurring Committee and Collaborative Meetings staffed by HRC	35	N/A	24	35	N/A

ORGANIZATIONAL STRUCTURE: HUMAN RIGHTS COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	44.10	47.39	3.29	47.36	(0.03)
Non-Operating Positions (CAP/Other)	(13.00)	(13.00)		(13.00)	
Net Operating Positions	**31.10**	**34.39**	**3.29**	**34.36**	**(0.03)**
Sources					
Intergovernmental: State		9,900,000	9,900,000		(9,900,000)
Expenditure Recovery	5,099,600	100,080	(4,999,520)	100,584	504
General Fund	16,423,806	35,186,038	18,762,232	34,093,990	(1,092,048)
Sources Total	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**
Uses - Operating Expenditures					
Salaries	4,085,332	4,834,849	749,517	5,048,942	214,093
Mandatory Fringe Benefits	1,529,181	1,789,686	260,505	1,864,184	74,498
Non-Personnel Services	150,616	301,850	151,234	291,815	(10,035)
City Grant Program	1,547,416	1,645,580	98,164	1,645,580	
Materials & Supplies	29,437	33,066	3,629	33,066	
Programmatic Projects	13,132,205	35,238,255	22,106,050	24,192,352	(11,045,903)
Services Of Other Depts	1,049,219	1,342,832	293,613	1,118,635	(224,197)
Uses Total	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**
Uses - By Division Description					
HRC Human Rights Commission	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
Uses by Division Total	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**

HUMAN SERVICES AGENCY

MISSION

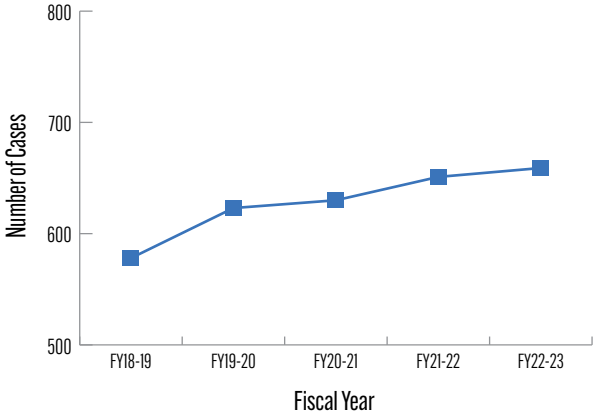
The Human Services Agency (HSA) is committed to delivering essential services that support and protect people, families, and communities. The Department partners with community-based organizations and advocates for public policies to improve well-being and economic opportunity for all San Franciscans. For more information about this department's services, please visit **sfhsa.org**

BUDGET ISSUES & DETAILS

The FY 2024-25 proposed budget of $1.2 billion for HSA is $49.3 million, or 4.1 percent, higher than the FY 2023-24 proposed budget. This is largely due to increased costs in the IHSS program and other County Aid Assistance programs, as well as increases in salaries and benefits. The FY 2025-26 proposed budget of $1.3 billion is $43.8 million, or 3.5 percent, higher than the FY 2024-25 proposed budget. This is also largely attributable due to increases in IHSS and Aid programs provided by the County.

Proposition F – Drug Screening for CAAP Recipients

On March, 2024, San Francisco voters passed Proposition F, which requires single adults who receive benefits from the County Adult Assistance Programs (CAAP) to undergo screening for substance use disorder (SUD) when there is reasonable suspicion of use, and to engage in a treatment program when screening confirms dependency on illegal drugs, such as Fentanyl and other opioids. The initiative does not require drug testing as a condition for cash assistance eligibility; it will simply require screening and engaging in a treatment program if the screening reveals a substance use disorder. To help prevent homelessness and create an additional opportunity to engage clients, the initiative will provide temporary rental payments to landlords on behalf of individuals who are using their CAAP benefits to pay for rent but choose not to participate in treatment.



PUBLIC CONSERVATOR CASELOAD BY FISCAL YEAR. *This graph represents the average annual caseload size in the Disability and Aging Services Public Conservator Program by fiscal year.*

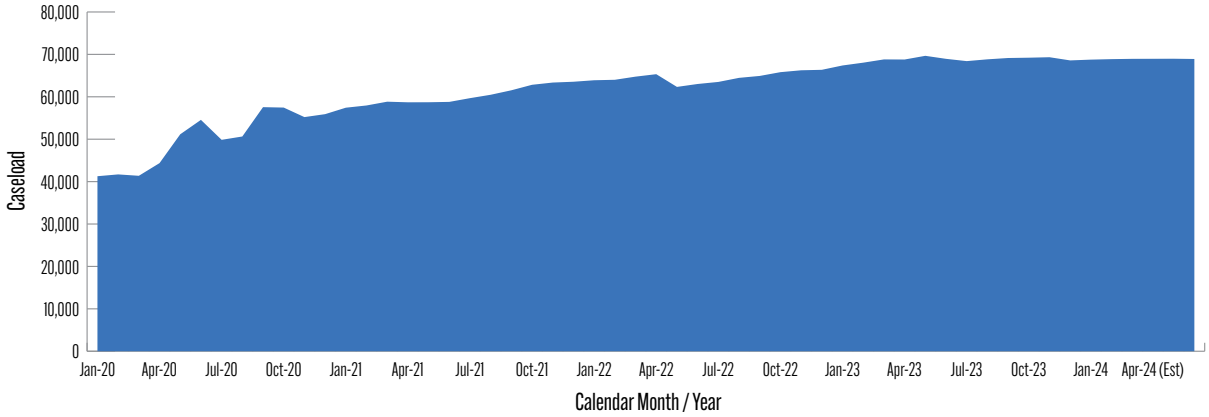
This initiative provides another tool in the City's efforts to address the drug use that is creating public safety hazards and fueling the overdose crisis. Based on a match with Department of Public Health (DPH) records, an estimated 29 percent of CAAP clients have an SUD diagnosis. This initiative aims to support clients who have SUD's by motivating them to get the help they need, address their substance use, and achieve stability and well-being in their lives.

With the passage of Proposition F, HSA is taking steps to implement this new program by January 1, 2025. Implementation of this initiative will be complex, and require extensive planning, program development and coordination both within HSA and with DPH. The Mayor's proposed budget includes funding for various services and support to facilitate the successful engagement of clients in treatment, including funding for additional SUD screening, case management, and program oversight.

Senate Bill 43 and the Office of the Public Conservator

In October 2023, Governor Newsom signed Senate Bill 43 (SB 43), which expands the definition of grave disability – the legal basis for establishing mental health conservatorships – to include those living with severe SUD and those unable to provide for their own personal safety and/or medical care. This change will enable local governments to begin utilizing Lanterman-Petris-Short (LPS) conservatorship to stabilize and provide compulsory wraparound care and treatment to individuals most at risk of fatal overdoses and self-harm. More than 50 percent of San Francisco's unhoused residents self-reported having substance use challenges; in recent years, untreated SUD and mental illness have had profound impacts on health and safety in the City.

Serving the expanded population specified in SB 43 necessitates a multi-departmental, collaborative approach. Notably, workloads have already increased at Disability and Aging Services (DAS) due in large



CALFRESH CASELOAD BY MONTH. *This graph represents the number of San Francisco households receiving CalFresh benefits each month.*

part to its role coordinating a new Citywide process to investigate eligibility and facilitate LPS conservatorship as appropriate for persons identified by first responders and other key City partners. Although not all intakes will ultimately result in conservatorship, they nevertheless require screening, tracking, and extensive care coordination to locate, assess, and connect clients to mental and/or behavioral health services.

DAS has fielded nearly 200 intakes specifically through the implementation of SB43 and the Mayor's accompanying Executive Directive. DAS is carrying out these efforts on top of the existing work of its Office of the Public Conservator, which continues to accept formal referrals for conservatorship from psychologists and psychiatrists through pre-SB43 referral pathways, as well as overseeing all conservatorships, both existing and newly granted. The Mayor's proposed budget redirects existing HSA resources over the next two years to ensure the agency is positioned to handle the additional, potential growth in what was already a steadily-increasing caseload in the Office of the Public Conservator.

Food Insecurity

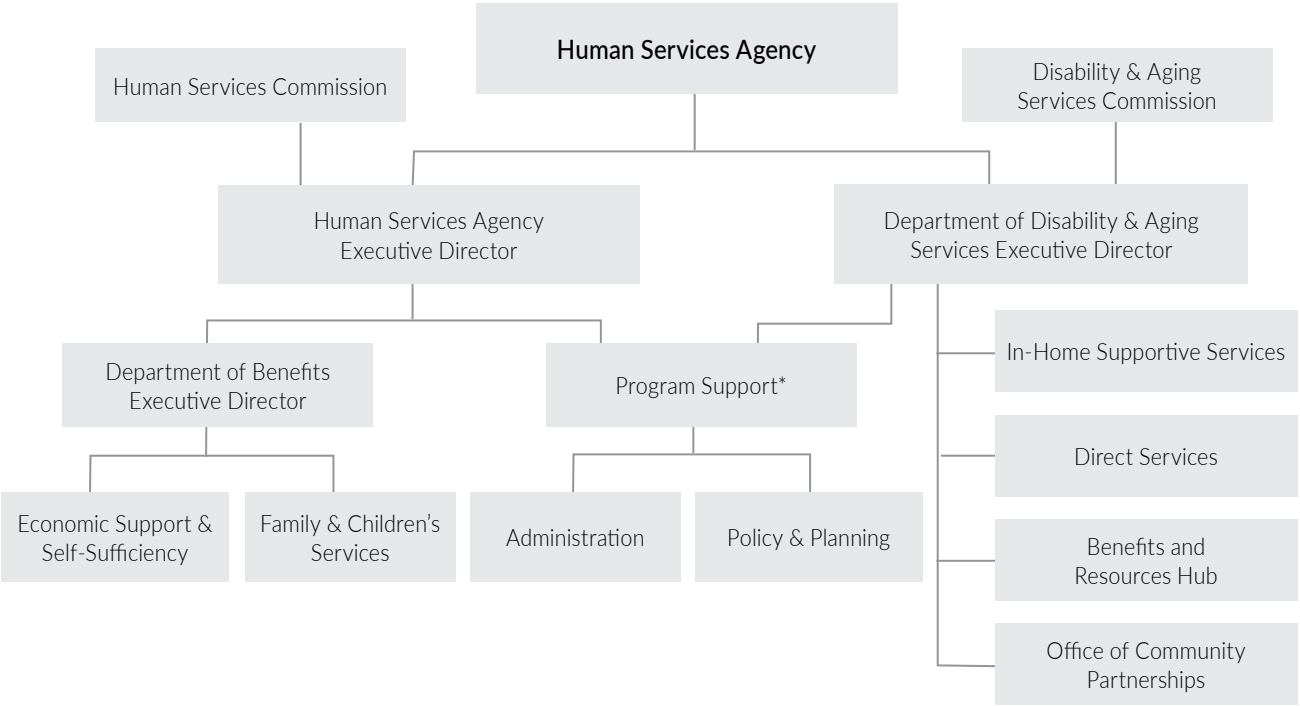
Demand for food assistance in the CalFresh Program has grown since March 2020 and has not dropped since the City's transition from the pandemic. Food insecurity was further exacerbated by the recent end of CalFresh Emergency Allotments which, during the pandemic, granted households the maximum monthly benefit amount for their household size. Today, HSA's CalFresh caseload remains nearly 70 percent higher than before the beginning of the pandemic.

Further assisting in addressing food insecurity is HSA's Citywide Food Access Team (CFAT), which supports community-based organizations that provide food resources centered on dignity, cultural relevance, quality and choice. CFAT invests in neighborhood-run grocery distribution, grocery vouchers, and meals to combat hunger and bridge the gap left by state and federal food programs.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Help residents reach economic stability (DHS)					
CVSO: Total one-time benefits awarded to veterans supported by CVSO	$3,515,401	$3,500,000	$3,500,000	$3,500,000	$3,500,000
CAAP: Percent of CAAP participants who left aid due to earned income from employment	10%	11%	18%	18%	12%
Average increase in earnings for graduates of subsidized employment program after 1 year	115%	108%	90%	90%	115%
Medi-Cal: Current active Medi-Cal caseload	148,181	135,000	162,000	162,000	162,000
CalWorks: Percent of CalWORKs families who left aid due to earned income from employment	14%	15%	22%	22%	18%
CAAP: Number of CAAP SSI Case Mgmt clients exiting county cash aid due to receipt of federal SSI benefits	166	172	206	252	240
CAAP: Current active CAAP caseload	5,112	N/A	5,360	5,360	5,360
Number of public benefit applications approved during the reporting period (CAAP, CW, MC, CF and IHSS)	62,459	55,000	65,000	65,000	65,000
12-month job retention rate for subsidized employment clients	62%	65%	60%	60%	60%
CalFresh: Percent of eligible clients that are enrolled in CalFresh	N/A	N/A	75%	75%	75%
CAAP: CAAP SSI award rate (excluding pending cases)	85%	85%	80%	80%	80%
CalFresh: Current active CalFresh caseload	86,899	N/A	N/A	N/A	N/A
Provide consumer-centered programming to best address needs (DAS)					
CVSO: Total ongoing monthly benefits awarded to veterans supported by CVSO	$521,378	$300,000	$300,000	$300,000	$300,000
CVSO: Number of unduplicated veterans that received assistance	2,793	3,400	3,400	3,400	3,400
PC: Percent of Public Conservator cases closed due to client stabilization (no longer gravely disabled)	49%	60%	60%	60%	60%
Maintain strong network of community-based services (DAS)					
OCP: Number of meals served at centers for older people	1,237,102	1,200,000	1,200,000	1,200,000	1,200,000
IHSS: Percentage of IHSS applications processed within mandated timeframe	85%	86%	100%	100%	100%
IHSS: Percentage of IHSS case reassessments completed within the mandated timeframe	80%	84%	100%	100%	100%
OCP: Total number of enrollments in OCP services	113,375	110,000	105,000	105,000	105,000
IR: Number of program intakes completed for services for older adults and adults with disabilities	15,473	15,500	15,500	15,500	15,500
OCP: Number of home-delivered meals provided to older people	2,102,666	2,150,000	2,150,000	2,150,000	2,150,000
IHSS: Current active In Home Support Services caseload	26,590	27,000	26,000	26,000	29,000
CLF: Number of unduplicated clients served by the Community Living Fund program in the past six months	328	350	375	375	375
IR: Number of information and referral contacts regarding services for older adults and adults with disabilities (including follow-ups)	4,624	5,000	5,000	5,000	5,000
OCP: Number of unduplicated clients enrolled in OCP programs	43,786	43,000	41,000	41,000	41,000
CLF: Percent of care plan problems resolved/addressed on average, after one year of enrollment in Community Living Fund	59%	N/A	70%	70%	70%
IR: Percentage of calls to the DAS Information and Referral Line abandoned	7.0%	8.0%	8.0%	8.0%	8.0%
CLF: Percent of clients with one or fewer admissions to an acute care hospital within a six month period	90%	N/A	85%	85%	85%
Protect children from abuse and neglect (DHS)					
FCS: Entry rate: Number of first-time entries to foster care per thousand children in the population	2.2	1.7	1.8	1.8	1.8
FCS: In-care rate: Number of children in foster care on a given day per thousand children in the population	3.1	3.7	3.9	3.9	3.9
FCS: Recurrence of maltreatment: Of all children with a substantiated allegation during the 12-month period, the percent that had another substantiated allegation within 12 months	660%	6.9%	9.1%	9.1%	9.7%
FCS: Total number of children in foster care	651	651	675	675	675
Protect populations from abuse, neglect, and financial exploitation (DAS)					
PC: Percent of referrals that had a previous conservatorship within the prior year	5.0%	9.0%	10%	10%	10%
PG: Number of new referrals to the Public Guardian	64	100	100	100	100
APS: Percentage of initial face to face visits that were completed or attempted within the mandated timeframe	96%	100%	100%	100%	100%
PC: Number of new referrals to the Office of the Public Conservator	129	120	200	200	200
PG: Number of unique individuals with an active case with the Public Guardian (including all accepted referrals)	328	325	350	325	325
PA: Number of new referrals to the Public Administrator	436	450	475	475	475
PG: Percent of guardianship petitions filed within 60 days of receipt of completed referral	64%	80%	80%	80%	80%
PC: Number of unique individuals with an active case with the Public Conservator (including referrals)	780	780	750	750	750
APS: Reports of abuse of seniors and adults with disabilities	8,327	8,800	8,250	8,250	9,150
PA: Number of unique investigations active with the Public Administrator	978	970	800	800	950
RP: Number of unique cases active with the Representative Payee	919	900	800	800	900
Improve outcomes for children in the child welfare system (DHS)					
FCS: Percent of long-term foster care children discharged to permanency (out of all children who had been in care for at least 24 months)	24%	22%	30%	30%	37%
FCS: Percent of children discharged from foster care to permanency within 12 months (out of all children who entered care during a 12-month period)	31%	30%	41%	41%	35%
Help residents access employment (DHS)					
CalWorks: Current active CalWORKs caseload	3,424	3,650	4,000	4,000	4,000
WDD: Job placement rate for aided individuals receiving Workforce Development Division Services	35%	36%	65%	65%	45%
Improve service delivery, operations, and client experience (DHS)					
Personnel: Percent of required bilingual positions filled	84%	84%	95%	95%	84%

ORGANIZATIONAL STRUCTURE: HUMAN SERVICES AGENCY



*The Administration and Policy & Planning Divisions support both DBFS and DAS programs.

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	2,272.76	2,313.58	40.82	2,320.07	6.49
Non-Operating Positions (CAP/Other)	(11.00)	(11.78)	(0.78)	(14.00)	(2.22)
Net Operating Positions	**2,261.76**	**2,301.80**	**40.04**	**2,306.07**	**4.27**
Sources					
Intergovernmental: Federal	339,641,715	355,192,431	15,550,716	361,369,251	6,176,820
Intergovernmental: State	496,032,999	499,984,711	3,951,712	507,867,063	7,882,352
Charges for Services	1,911,225	2,311,225	400,000	2,311,225	
Rents & Concessions	100,000	145,000	45,000	145,000	
Other Revenues	2,324,523	330,000	(1,994,523)	80,000	(250,000)
Interest & Investment Income	288,000	279,820	(8,180)	279,363	(457)
Expenditure Recovery	21,009,428	22,248,606	1,239,178	20,563,606	(1,685,000)
IntraFund Transfers In		393,971	393,971	393,971	
Transfers In	15,628,156	17,421,307	1,793,151	17,401,307	(20,000)
Transfer Adjustment-Source		(393,971)	(393,971)	(393,971)	
General Fund	314,112,582	342,416,533	28,303,951	374,103,459	31,686,926
Sources Total	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**
Uses - Operating Expenditures					
Salaries	257,513,770	273,384,635	15,870,865	284,610,186	11,225,551
Mandatory Fringe Benefits	116,161,808	121,799,324	5,637,516	127,253,146	5,453,822
Non-Personnel Services	45,477,413	52,151,638	6,674,225	45,358,569	(6,793,069)
City Grant Program	178,132,284	166,775,755	(11,356,529)	163,450,598	(3,325,157)
Capital Outlay	1,451,243	73,917	(1,377,326)		(73,917)
Aid Assistance	16,613,495	11,246,053	(5,367,442)	11,246,053	
Aid Payments	454,471,475	486,045,579	31,574,104	516,982,855	30,937,276
Debt Service		2,600,463	2,600,463	6,542,488	3,942,025
Intrafund Transfers Out	22,366,301	23,512,270	1,145,969	23,512,270	
Materials & Supplies	3,914,664	3,675,322	(239,342)	3,679,447	4,125
Other Support/Care of Persons	1,010,000	1,140,687	130,687	1,140,687	
Programmatic Projects	183,500	680,000	496,500	680,000	
Services Of Other Depts	93,752,675	97,637,961	3,885,286	100,057,946	2,419,985
Transfer Adjustment - Uses		(393,971)	(393,971)	(393,971)	
Uses Total	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**
Uses - By Division Description					
HSA Admin Support (HSA)	173,070,863	174,923,117	1,852,254	176,728,624	1,805,507
HSA Benefits & Family Support	528,512,345	555,633,973	27,121,628	567,138,997	11,505,024
HSA Disability & Aging Svc	489,465,420	509,772,543	20,307,123	540,252,653	30,480,110
Uses by Division Total	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**

JUVENILE PROBATION

MISSION

It is the mission of the San Francisco Department of Juvenile Probation to serve the needs of youth and families who are brought to the Department's attention with care and compassion; to identify and respond to the individual risks and needs presented by each youth; to engage fiscally sound and culturally humble strategies that promote the best interests of the youth; to provide victims with opportunities for restoration; to identify and utilize the least restrictive interventions and placements that do not compromise public safety; to hold youth accountable for their actions while providing them with opportunities and assisting them to develop new skills and competencies; and contribute to the overall quality of life for the citizens of San Francisco within the sound framework of public safety as outlined in the Welfare & Institutions Code. For more information about this department's services, please visit **sf.gov/departments/juvenile-probation-department**

BUDGET ISSUES & DETAILS

The Fiscal Year (FY) 2024-25 proposed budget of $46.9 million for the Juvenile Probation Department is $2.1 million, or 4.3 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in state funding estimates for the Youthful Offender Block Grant (YOBG) and Juvenile Justice Realignment Block Grant (JJRBG), as well as one-time capital funding that expires in FY 2023-24. The FY 2025-26 proposed budget of $45.2 million is $1.7 million, or 3.6 percent, less than the FY 2024-25 proposed budget. The decrease is due to one-time capital funding that expires in FY 2024-25, and reduced security services at Log Cabin Ranch.

Meeting the Moment

The number of youth under the jurisdiction and care of the Juvenile Probation Department (JPD) has returned to pre-pandemic levels. To face this readjustment in the City's juvenile justice landscape, JPD continues to focus on public safety, equity, and accountability. The Department meets the moment in two specific ways:

1. Focusing on core department operations and services; including supporting youth and families throughout the court process, from the point of arrest through supervision; carrying out our statutory and court mandates with care and compassion; and advancing community safety through evidence-based practices.
2. Coordinating with stakeholders throughout the juvenile justice process – including youth, families, community-based organizations, and government partners—to ensure youth and their families have the resources they need to succeed and to create opportunities for positive youth development, skill-building, and behavior change.

State, Federal, and Local Policy Changes

Concurrently, the Department is responding to drastically changing state and federal mandates in the juvenile justice field, as well as a new landscape for juvenile justice service delivery at the local level.

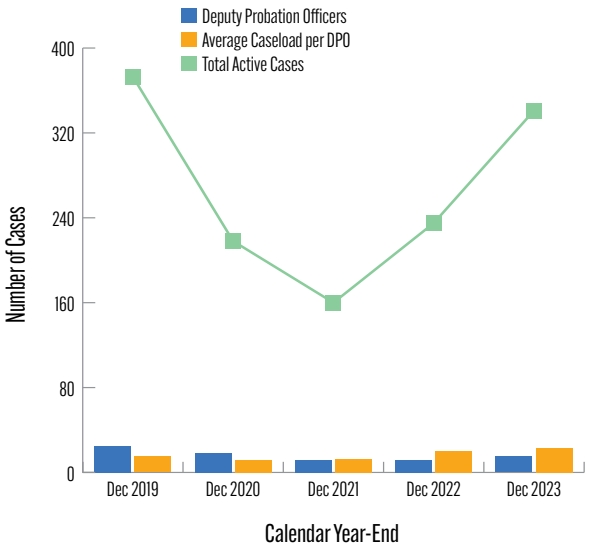
In 2020, Governor Newsom signed Senate Bill 823 (SB 823), closing California's youth prisons and realigning their responsibilities to the counties, which continues to be a major focus of the Department's operations. Providing care, custody, and supervision for youth and young adults facing the most serious charges and longer periods of secure commitment has required systemic changes to staffing, policy, practice, and the physical environment in which young people are housed – resulting in significant local costs. Forthcoming rrevisions regarding regulation of secure juvenile facilities will necessitate additional operational changes. Resentencing pursuant to Proposition 57 has resulted in some older adults being court-ordered to the supervision of the Juvenile Probation Department.

Implementation of the Families First Prevention Services Act (FFPSA), the most significant federal foster care reform in decades, continues to occupy both JPD and the Human Services Agency (HSA). To meet the requirements of FFPSA Part 1 and San Francisco's Comprehensive Prevention Plan, JPD will offer Multi-Systemic Therapy (MST), a federally recognized evidence-based therapy model for juvenile justice involved youth and their families. Studies have consistently shown that MST participants have lower rates of re-arrests and out-of-home placements.

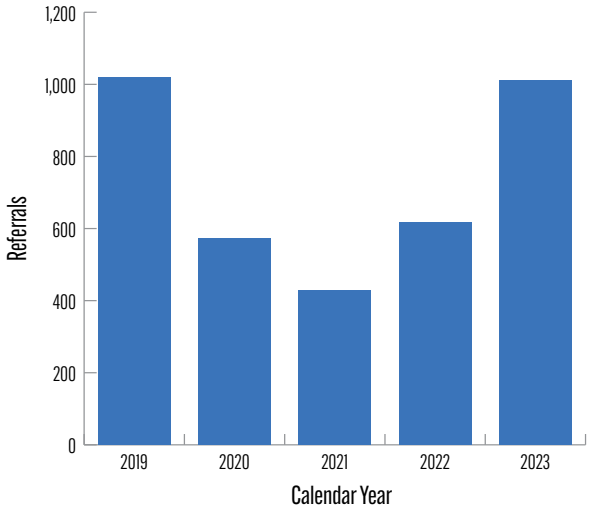
Locally, JPD is a key partner and funder of the Department of Children, Youth, and their Families' (DCYF) five-year funding cycle starting in FY 2024-2025, contributing nearly $4 million per fiscal year. DCYF's new Justice Services portfolio includes an important service delivery redesign, incorporating the recommendations from local and state juvenile justice reform efforts. In collaboration with DCYF, JPD will support the implementation of the new model, which introduces structural change to maximize service connections for youth and families and expands and centers the role of community in San Francisco's juvenile justice process. In FY 2024-25, the Department will continue its investment in cognitive behavior training for all sworn staff and in physical improvements to the Juvenile Justice Center.

The Mayor's proposed budget addresses state, federal, and local changes, advances ongoing youth systems transformation, and meets the collective goals developed by broad stakeholders over the last five years.

JPD CASELOAD OVER TIME.
Juvenile Probation Caseload & Total Probation Cases. (End of Year Snapshot, 2019-2023).



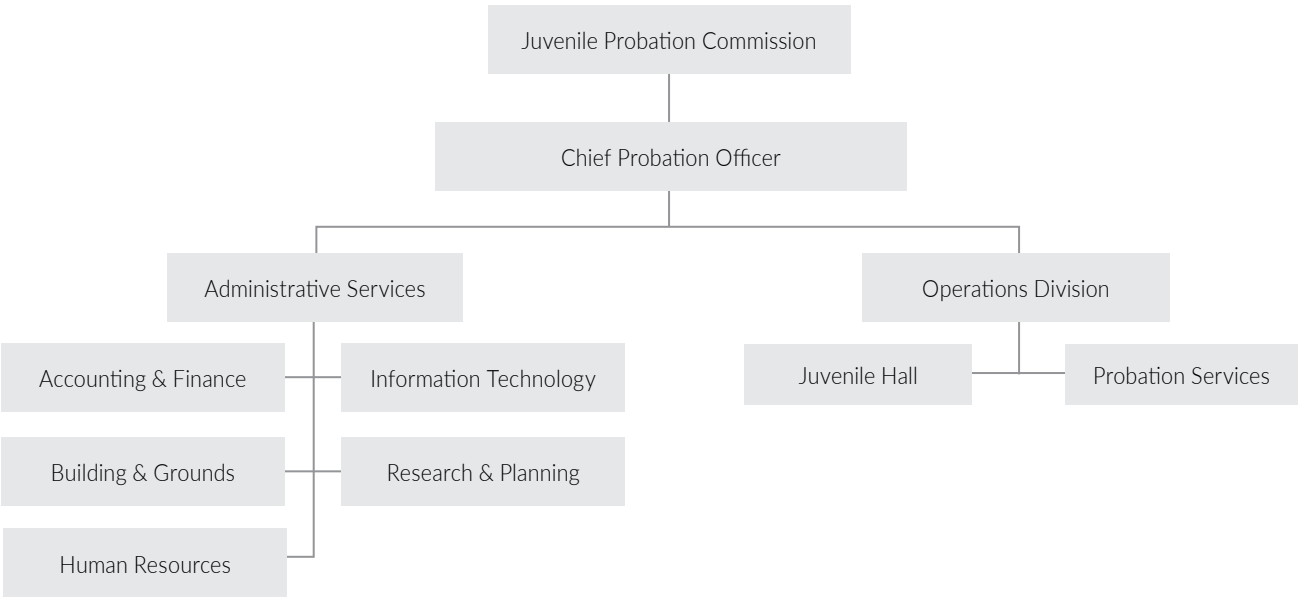
JUVENILE REFERRALS OVER TIME. *Juvenile Arrests/Referrals to JPD By Year, 2019-2023.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Prioritize diversion and connection to appropriate services and responses at every stage of the youth's contact with JPD					
Youth Connection to Programs: Percent of youth on the JPD caseload connected to community/public programs.	62%	75%	100%	100%	100%
Reimagine how the City addresses juvenile crime and delinquency					
Youth Juvenile Justice Recidivism: Percent of youth with a sustained juvenile petition who have a subsequent sustained juvenile petition in San Francisco within two years.	20%	30%	20%	20%	20%
Average Daily Juvenile Justice Center Population	21	28	26	28	28
Juvenile Hall Admission Rate: Percent of juvenile arrests admitted into Juvenile Hall	38%	35%	35%	35%	35%
Length of Stay in Juvenile Hall: Percent of detained youth released within 5 days	53%	50%	50%	50%	50%
Advance the goals of the City and DJJ Realignment Subcommittee					
Commitments as a Percentage of the Average Daily Juvenile Justice Center Population	31%	28%	33%	28%	28%

ORGANIZATIONAL STRUCTURE: JUVENILE PROBATION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	175.67	178.14	2.47	176.17	(1.97)
Non-Operating Positions (CAP/Other)	(2.00)	(2.00)		(2.00)	
Net Operating Positions	**173.67**	**176.14**	**2.47**	**174.17**	**(1.97)**
Sources					
Intergovernmental: Federal	1,958,140	1,575,140	(383,000)	1,542,640	(32,500)
Intergovernmental: State	16,511,248	14,378,520	(2,132,728)	14,283,253	(95,267)
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	205,638	205,638		180,000	(25,638)
Other Financing Sources	(476,000)		476,000		
General Fund	30,765,751	30,698,251	(67,500)	29,165,422	(1,532,829)
Sources Total	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**
Uses - Operating Expenditures					
Salaries	20,372,696	21,640,690	1,267,994	22,401,433	760,743
Mandatory Fringe Benefits	10,480,969	10,237,033	(243,936)	10,718,302	481,269
Non-Personnel Services	3,946,859	3,504,437	(442,422)	3,043,118	(461,319)
Capital Outlay	3,119,742	1,900,000	(1,219,742)		(1,900,000)
Facilities Maintenance		417,126	417,126	437,982	20,856
Materials & Supplies	389,347	590,413	201,066	350,413	(240,000)
Programmatic Projects	1,236,293	1,405,120	168,827	1,191,577	(213,543)
Services Of Other Depts	9,421,871	7,165,730	(2,256,141)	7,031,490	(134,240)
Uses Total	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**
Uses - By Division Description					
JUV Community Investments	5,835,081	5,175,797	(659,284)	4,590,321	(585,476)
JUV General	15,366,945	15,433,603	66,658	13,542,067	(1,891,536)
JUV Juvenile Hall	18,567,522	16,587,034	(1,980,488)	17,125,951	538,917
JUV Probation Services	9,198,229	9,664,115	465,886	9,915,976	251,861
Uses by Division Total	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**

LAW LIBRARY

MISSION

The Law Library (LLB) provides the people of San Francisco free access to legal information and specialized reference assistance, so they may preserve and protect their legal rights and conduct their legal affairs. For more information about this department's services, please visit **sf.gov/departments/san-francisco-law-library**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $1.3 million for the Law Library is $0.5 million, or 28.3 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in interdepartmental spending. The FY 2025-26 proposed budget of $1.3 million is $0.1 million, or 4.5 percent, higher than the FY 2024-25 proposed budget. This change is due to an increase in salary and benefit costs.

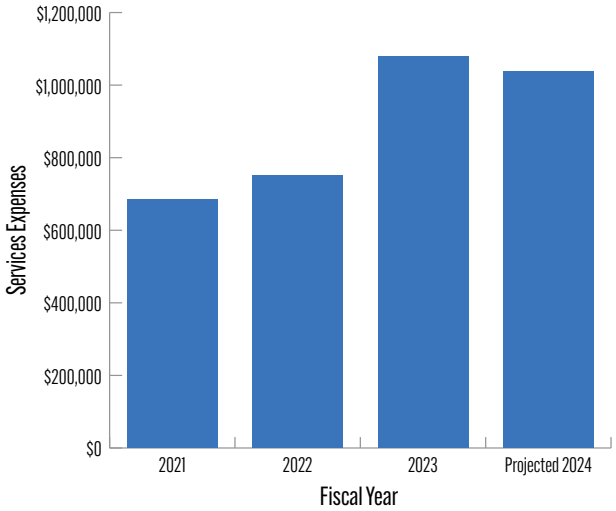
Legal Resources for San Franciscans

The Law Library's (LLB) priority is to promote access to justice by providing professional, legal reference assistance and resources to San Francisco residents and City departments. Additionally, the Law Library extends its support to local attorneys and law firms, students, legal service providers, paralegals and businesses.

LLB has provided assistance and resources to its visitors in the following areas: housing, employment, discrimination, consumer debt, domestic violence, MUNI & building codes, health services, homelessness and small businesses.

LLB contributes to the recovery of the local economy by including all sectors of the community in its service delivery, whether in person, online or by phone. Programs are continually developed to address customer legal information needs.

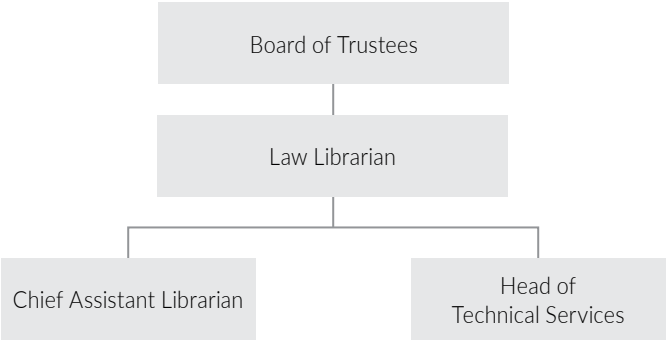
PROMOTING ACCESS TO JUSTICE.
Library Services Costs.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Provide free access to extensive legal databases					
Electronic, print & multimedia collection costs.	$295,776	$225,000	$190,000	$210,000	$215,000
Promote community legal education					
Patrons rating of legal seminars & educational programs	100%	N/A	80%	85%	85%
Number of legal education program attendees	367	240	305	250	250
Promote access to justice for all San Franciscans					
Weekly hours of operation staffed by legal professionals to meet user needs	40	40	40	40	40

ORGANIZATIONAL STRUCTURE: LAW LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	2.38	2.41	0.03	2.41	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**2.38**	**2.41**	**0.03**	**2.41**	**0.00**
Sources					
General Fund	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Sources Total	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Uses - Operating Expenditures					
Salaries	428,446	419,212	(9,234)	436,488	17,276
Mandatory Fringe Benefits	178,772	180,257	1,485	187,190	6,933
Materials & Supplies	6,000	5,700	(300)	5,700	
Services Of Other Depts	1,181,642	681,150	(500,492)	714,983	33,833
Uses Total	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Uses - By Division Description					
LLB Law Library	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Uses by Division Total	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**

MAYOR

MISSION

The Mayor's Office (MYR) represents the people of the City and County of San Francisco and ensures that San Francisco is a place where all residents can live full lives in a safe, prosperous, and vibrant community. For more information about this department's services, please visit **https://sf.gov/departments/office-mayor**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $203.1 million for the Mayor's Office is $2.1 million, or 1.0 percent, higher than the FY 2023-24 budget. This is primarily due to increases in debt payment costs associated with affordable housing and community development. The FY 2025-26 proposed budget of $234.6 million is $31.4 million, or 15.5 percent, higher than the FY 2024-25 proposed budget. This is primarily due to increases in community and housing investments, including the Local Operating Subsidy Program (LOSP).

Maximizing Affordable Housing Opportunities

The Mayor's Office of Housing and Community Development (MOHCD) continues to work closely with the City Planning Department to develop policy objectives that reinforce practices and programs in support of new affordable housing, housing preservation, and community stabilization. As outlined in the Mayor's Housing for All Executive Directive, MOHCD will continue to collaborate with agency and community partners to accelerate delivery of the City's affordable housing pipeline.

In FY 2024-25, MOHCD will continue to expand its new construction pipeline of affordable housing projects and increase the supply of permanent supportive housing units serving San Franciscans experiencing homelessness. Recent Notices of Funding Availability (NOFAs) have resulted in the acquisition of new affordable housing sites, capital improvements to existing MOHCD-funded properties, and new permanently affordable educator housing projects, all of which will progress in FY 2024-25. In March 2024, San Francisco voters passed Proposition A, a $300 million Affordable Housing Bond that will support existing pipeline projects as well as new acquisition and preservation sites. Also in FY 2024-25, MOHCD intends to provide rehabilitation funds for limited equity cooperatives.

Significant efforts will continue with HOPE SF, the City's signature initiative to transform its most distressed public housing communities, directing considerable resources to advance racial equity through non-displacement of communities of color. Construction of new replacement housing is underway at three of four HOPE SF sites.

The Dream Keeper Downpayment Assistance Loan Program (DALP), launched in FY 2022-23, made great strides in increasing Black homeownership in San Francisco and will continue with an additional $4 million investment in FY 2024-25. To date, MOHCD has assisted 50 new homeowners, with 8 more in escrow, to close on their first home. Additionally, the program is preparing another 190 Black San Franciscans for homeownership.

In the Mayor's proposed budget, the largest budget increase in both FY 2024-25 and FY 2025-26 is anticipated revenues from the new Residential Vacancy Tax. This is currently estimated at $20.0 million in FY 2024-25 and $30.0 million in FY 2025-26, and will be on reserve pending the outcome of legal challenges.

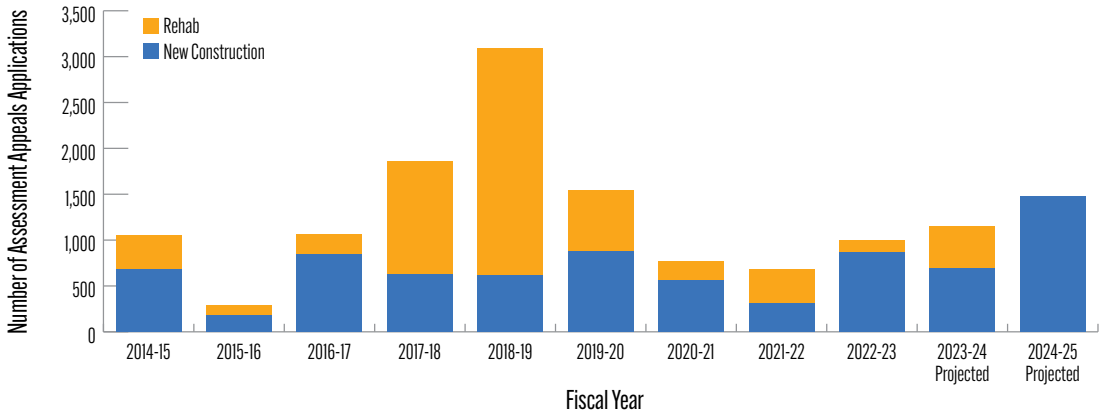
Eviction Prevention and Housing Stabilization

MOHCD funds community-based organizations to deliver essential anti-displacement services to residents, including eviction legal assistance (Tenant Right to Counsel), tenants' rights counseling and education, tenant-landlord mediation and technical assistance, ongoing and short-term rental subsidies, and one-time emergency rental assistance. In FY 2024-25 and FY 2025-26, MOHCD will continue to provide guaranteed full-scope legal representation for all individuals facing unlawful detainer notices as well as continue to stabilize housing for our most vulnerable residents through financial assistance, rent subsidies, and tenant counseling.

MOHCD administers the Local Operating Subsidy Program (LOSP) which currently provides over 2,500 subsidized housing units for formerly homeless households through the Department of Homelessness and Supportive Housing. Approximately 118 permanent supportive housing LOSP units are under construction and are expected to be completed by June 2025.

Fostering Community and Neighborhood Vitality

Community programs such as cultural districts also continue to be supported by the MOHCD budget. This program is designed to celebrate and



NUMBER OF AFFORDABLE UNITS COMPLETED.

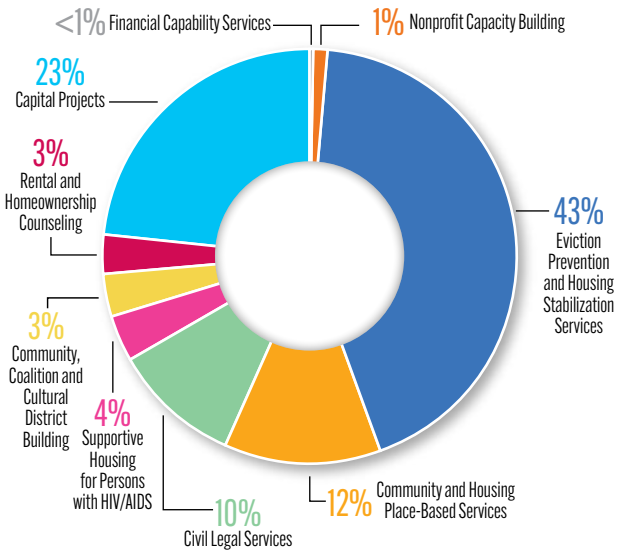
The Mayor's Office of Housing and Community Development constructs and rehabilitates affordable housing across the City to mitigate displacement and keep people housed.

strengthen the unique cultural identities of San Francisco's communities and currently encompasses 10 different cultural districts located throughout the city. MOHCD currently coordinates the City's partnerships with the cultural districts that cover San Francisco's diverse neighborhoods and cultural communities, and will be providing ongoing programmatic support for all the districts through FY 2024-25.

Also part of the Mayor's Office budget are administration costs related to carrying out the functions of the Mayor's Office. These costs consist primarily of personnel expenses.

MOHCD GRANT AWARD AMOUNTS BY PROGRAM AREA, FY 2023-24.

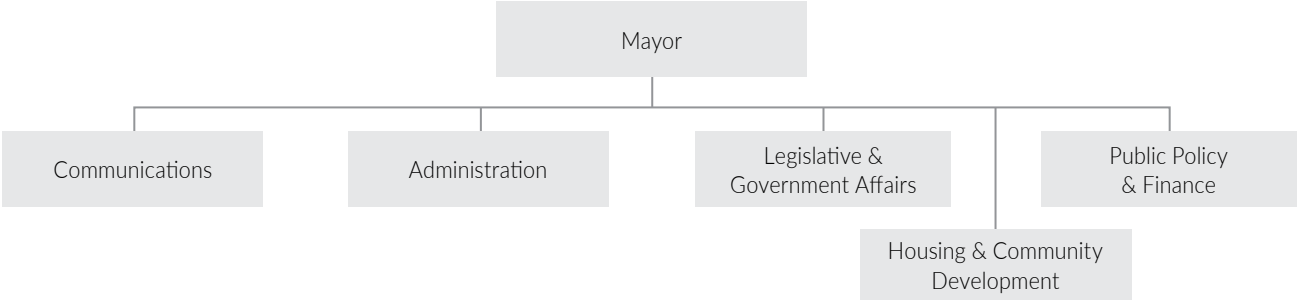
The Mayor's Office of Housing and Community Development grants funds to nonprofits across the City for various program areas and needs.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Preserve affordable housing					
Number of low-and-moderate income rental units rehabilitated or preserved with public financial assistance	126	468	153	0.0	62
Create permanently affordable housing					
Number of newly constructed low and moderate-income rental units completed with public financial assistance	637	452	806	1,371	1,013
Number of new BMR ownership units created by private developers	93	81	161	10	39
Number of loans or other types of assistance to first time homebuyers	112	106	79	50	45
Number of new BMR rental units created by private developers	140	156	189	91	79
Improve access to affordable housing					
Number of individuals that received services related to accessing affordable housing	13,289	9,774	10,000	10,000	10,000
Promote self-sufficiency for all and protect rights					
Number of individuals that received services related to self sufficiency and protection of rights	18,224	11,368	10,000	10,000	10,000
Foster healthy communities and neighborhoods					
Number of community facilities and public space improvement projects assisted with capital funding	16	23	2.0	2.0	2.0

ORGANIZATIONAL STRUCTURE: MAYOR



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	191.27	188.12	(3.15)	188.46	0.34
Non-Operating Positions (CAP/Other)	(108.29)	(107.29)	1.00	(106.29)	1.00
Net Operating Positions	**82.98**	**80.83**	**(2.15)**	**82.17**	**1.34**
Sources					
Other Local Taxes	3,234,000	23,355,000	20,121,000	33,683,000	10,328,000
Intergovernmental: Other	1,415,097	1,382,947	(32,150)	1,382,947	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	17,385,534	10,626,422	(6,759,112)	16,276,922	5,650,500
Interest & Investment Income		(1,470)	(1,470)	(1,542)	(72)
Expenditure Recovery	36,074,008	38,349,050	2,275,042	45,526,485	7,177,435
IntraFund Transfers In	58,454		(58,454)		
Transfers In		246,843	246,843		(246,843)
Beg Fund Balance - Budget Only	3,530,000	3,531,470	1,470	3,781,542	250,072
General Fund	134,318,859	120,617,210	(13,701,649)	128,874,071	8,256,861
Sources Total	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**
Uses - Operating Expenditures					
Salaries	11,645,767	11,834,401	188,634	12,473,591	639,190
Mandatory Fringe Benefits	4,144,271	4,191,866	47,595	4,434,535	242,669
Non-Personnel Services	2,625,864	2,573,452	(52,412)	2,790,934	217,482
City Grant Program	97,104,036	86,777,728	(10,326,308)	97,852,146	11,074,418
Aid Assistance	4,200,000	4,200,000		4,200,000	
Debt Service	5,828,541	9,581,118	3,752,577	11,086,418	1,505,300
Materials & Supplies	30,000	27,000	(3,000)	27,000	
Other Support/Care of Persons	56,327,920	44,113,842	(12,214,078)	51,754,342	7,640,500
Overhead and Allocations	3,978,824	3,987,296	8,472	3,457,114	(530,182)
Programmatic Projects	7,172,089	27,825,740	20,653,651	37,966,185	10,140,445
Services Of Other Depts	5,699,766	6,025,029	325,263	6,511,160	486,131
Transfers Out	2,250,000	2,000,000	(250,000)	2,000,000	
Unappropriated Rev-Designated	38,874		(38,874)		
Uses Total	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**
Uses - By Division Description					
MYR Housing & Community Dev	190,323,317	192,032,726	1,709,409	223,045,001	31,012,275
MYR Office Of The Mayor	10,722,635	11,104,746	382,111	11,508,424	403,678
Uses by Division Total	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**

MUNICIPAL TRANSPORTATION AGENCY

MISSION

The San Francisco Municipal Transportation Agency's (SFMTA) goals are to: create a safer transportation experience for everyone, make transit and other sustainable modes of transportation the most attractive and preferred means of travel, improve the quality of life and environment in San Francisco and the region, and create a workplace that delivers outstanding service. For more information about this department's services, please visit **sfmta.com**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $1.5 billion for the MTA is $59.1 million, or 4 percent, higher than the FY 2023-24 budget. This is primarily due to an increase in interdepartmental spending, offset by rightsizing benefit costs. The FY 2025-26 proposed budget of $1.6 billion is $39 million, or 2.6 percent, higher than the FY 2024-25 proposed budget. This change is due to an increase in salary and benefit costs and interdepartmental spending, offset by decreases in other expenditures.

Customer Experience

The Mayor's proposed budget for San Francisco's recovery balances fiscal responsibility with continued emphasis on making Muni more reliable, safe, and clean. The largest investment is in maintaining current service levels and increasing fare compliance by adding 36 positions related to transit fare compliance. Other initiatives include service enhancements, advanced camera technology, increased staff presence, and investments in cleaning and upgrading transit shelters. Integral to the city's revitalization is creating walkable neighborhoods, with bike lanes and safer streets. Additionally, the SFMTA continues to expand transit priority lanes to increase system speed and reliability. Since 2019, the SFMTA has nearly doubled red transit-only lanes from 11 miles to 20 miles, with an additional 11 miles of approved expansion. These initiatives are geared towards supporting both riders and operators as Muni's ridership continues to increase. Although ridership remains below pre-pandemic levels, customers are increasingly satisfied with the speed and reliability of Muni service. Results from the Rider Survey show that 66 percent of Muni riders rate services as good or excellent – a 9 percent increase from 2021. A broader Community Survey has 71 percent of Muni riders approving of the job the SFMTA is doing.

Pedestrian Safety & Vision Zero

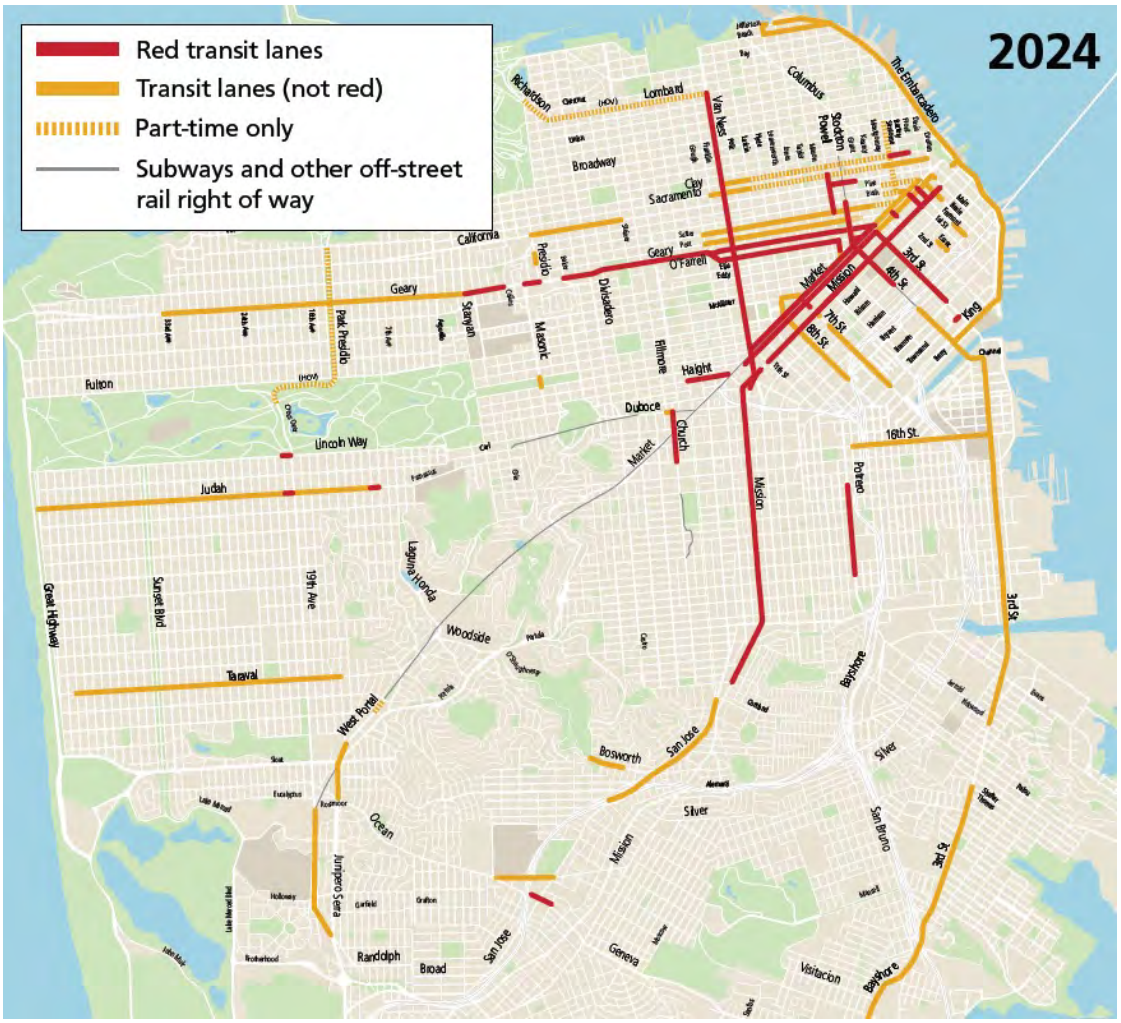
The budget enhances street safety by creating a Safe System Team to coordinate and expedite safety projects for pedestrians and cyclists, and by funding speed enforcement cameras to reduce vehicle speeds through ticketing.

Capital Investment

The FY 2024-25 SFMTA capital budget is $423.4 million. The largest component is $209.4 million towards the transit fleet, which includes buses and Muni subway cars. The proposed capital budget also funds $46.3 million for replacement of the Muni Metro Train Control System, $28.1 million towards upgraded facilities for better maintenance, $42.8 million for street safety improvements, and $21.2 million for Muni Forward projects. These investments will improve system reliability and allow the SFMTA to support San Francisco's long-term economic recovery.

Fiscal Cliff and Continued Recovery

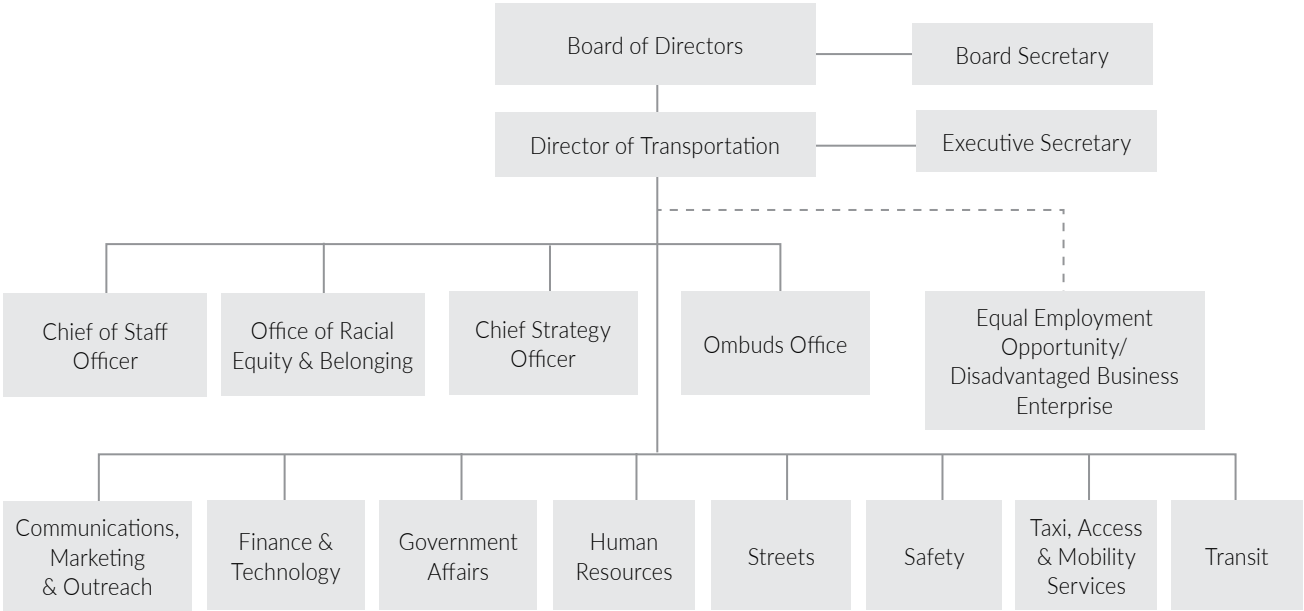
The SFMTA will be using federal and state relief funds through FY 2024-25 and FY 2025-26, with plans to exhaust these resources by the end of this time. To balance in FY 2025-26, the agency leveraged revenues available from July 1, 2024, alongside implementing only cost-neutral Muni service changes, and stretching one-time sources like federal, state, and regional transportation relief. In FY 2026-27 the SFMTA will face a $227.5 million annual deficit due to transit fare revenue losses, which will necessitate the identification of new revenue sources and implementation of further expenditure controls to sustain service levels.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Create a work environment that is responsive, equitable and inclusive.					
Employee wellness program utilization rate	1.7%	1.6%	N/A	N/A	N/A
Employee Rating: Overall employee satisfaction (%)	N/A	N/A	53%	N/A	N/A
Deliver reliable and equitable transportation services.					
Percentage of Muni trips with late arrivals	13%	14%	N/A	N/A	N/A
Muni total annual ridership	131,026,576	153,414,770	140,000,000	N/A	N/A
Muni total annual ridership - Light Rail	21,507,692	28,226,613	N/A	N/A	N/A
Percentage of Muni trips with early arrivals	27%	23%	N/A	N/A	N/A
Muni total annual ridership - Trolley Bus	37,688,510	46,845,111	N/A	N/A	N/A
Percentage of Muni trips with very late arrivals	4.4%	4.3%	N/A	N/A	N/A
Percentage of eligible population utilizing free or discounted Muni fare programs (Lifeline)	46%	49%	40%	N/A	N/A
Muni customer complaints per 100,000 miles	57	54	61	N/A	N/A
Muni on-time performance	57%	59%	85%	85%	N/A
Customer rating: Overall satisfaction with Muni	66%	N/A	66%	N/A	N/A
Muni total annual ridership - Motor Bus	71,830,374	78,627,258	N/A	N/A	N/A
Paratransit on-time performance	97%	99%	88%	N/A	N/A
Percentage of scheduled service hours delivered	98%	99%	99%	99%	N/A
Make streets safer for everyone.					
SFPD-reported Muni-related crimes per 100,000 miles	2.2	2.2	2.7	N/A	N/A
Muni collisions per 100,000 vehicle miles	4.6	4.8	4.8	N/A	N/A
Eliminate pollution and greenhouse gas emissions by increasing use of transit, walking, and bicycling.					
Muni average weekday boardings	394,263	467,173	410,450	N/A	N/A
Sustainable transportation mode share	N/A	N/A	N/A	N/A	N/A
Fix things before they break, and modernize systems and infrastructure.					
Parking meter malfunction reports: % responded to and repaired within 48 hours	88%	64%	90%	N/A	N/A
Hazardous traffic signal reports: % responded to and repaired within two hours	98%	99%	92%	N/A	N/A

ORGANIZATIONAL STRUCTURE: MUNICIPAL TRANSPORTATION AGENCY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Non-Operating Positions (CAP/Other)	(509.50)	(522.29)	(12.79)	(521.50)	0.79
Net Operating Positions	**5,649.98**	**5,380.29**	**(269.69)**	**5,355.21**	**(25.08)**
Sources					
Intergovernmental: Federal	206,084,347	140,154,314	(65,930,033)	50,345,741	(89,808,573)
Intergovernmental: Other	124,239,639	259,645,488	135,405,849	376,472,867	116,827,379
Intergovernmental: State	61,088,973	75,262,844	14,173,871	75,724,069	461,225
Charges for Services	182,800,965	150,805,038	(31,995,927)	159,791,713	8,986,675
Fines, Forfeiture, & Penalties	101,282,266	95,303,594	(5,978,672)	99,873,968	4,570,374
Licenses, Permits,& Franchises	19,921,167	27,763,853	7,842,686	30,493,617	2,729,764
Rents & Concessions	139,849,506	107,934,854	(31,914,652)	109,216,441	1,281,587
Other Revenues	22,509,428	17,354,344	(5,155,084)	16,720,016	(634,328)
Interest & Investment Income	12,390,731	11,815,975	(574,756)	12,177,991	362,016
Expenditure Recovery	4,384,254	4,219,348	(164,906)	3,719,988	(499,360)
IntraFund Transfers In	45,387,369	42,811,446	(2,575,923)	46,553,129	3,741,683
Transfers In	250,070,512	244,814,142	(5,256,370)	234,361,273	(10,452,869)
Beg Fund Balance - Budget Only		41,146,478	41,146,478	18,402,911	(22,743,567)
Transfer Adjustment-Source	(210,898,856)	(204,443,654)	6,455,202	(196,163,056)	8,280,598
General Fund	513,650,000	508,380,000	(5,270,000)	524,300,000	15,920,000
Sources Total	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**
Uses - Operating Expenditures					
Salaries	624,015,243	621,656,551	(2,358,692)	643,752,441	22,095,890
Mandatory Fringe Benefits	345,414,521	284,953,824	(60,460,697)	297,695,096	12,741,272
Non-Personnel Services	259,520,795	271,368,565	11,847,770	274,089,409	2,720,844
Capital Outlay	65,210,058	91,906,119	26,696,061	93,743,972	1,837,853
Debt Service	27,850,760	27,840,451	(10,309)	27,826,522	(13,929)
Intrafund Transfers Out	45,387,369	42,811,446	(2,575,923)	46,553,129	3,741,683
Materials & Supplies	74,590,552	99,944,813	25,354,261	105,484,160	5,539,347
Overhead and Allocations	(33,952,656)	(18,627,063)	15,325,593	(19,079,753)	(452,690)
Programmatic Projects		19,933,000	19,933,000	4,663,164	(15,269,836)
Services Of Other Depts	109,711,028	123,061,804	13,350,776	129,385,657	6,323,853
Transfers Out	165,511,487	161,632,208	(3,879,279)	149,609,927	(12,022,281)
Unappropriated Rev-Designated	400,000	(3,970,000)	(4,370,000)	4,430,000	8,400,000
Unappropriated Rev Retained		4,900,000	4,900,000		(4,900,000)
Transfer Adjustment - Uses	(210,898,856)	(204,443,654)	6,455,202	(196,163,056)	8,280,598
Uses Total	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**
Uses - By Division Description					
MTAAW Agency-wide	206,478,875	145,743,470	(60,735,405)	150,758,166	5,014,696
MTABD Board Of Directors	685,495	695,184	9,689	719,880	24,696
MTACC CV-Captl Progr & Constr	68,379,051	88,085,176	19,706,125	92,082,698	3,997,522
MTACO Communications	8,313,399	6,913,663	(1,399,736)	7,208,397	294,734
MTAED Executive Director	8,909,648	6,984,801	(1,924,847)	6,943,199	(41,602)
MTAFA Fit Finance & Info Tech	95,567,302	105,187,602	9,620,300	104,299,878	(887,724)
MTAGA Government Affairs	2,282,841	2,085,213	(197,628)	2,178,438	93,225
MTAHR Human Resources	31,154,816	64,745,735	33,590,919	65,839,960	1,094,225
MTASA Safety	7,646,796	6,410,528	(1,236,268)	6,635,563	225,035
MTASS Sustainable Streets	223,487,303	235,864,385	12,377,082	228,985,995	(6,878,390)
MTAST Chief Strategy Office	26,036,469	52,790,601	26,754,132	55,544,926	2,754,325
MTATS Transit Svc Division	753,965,600	771,729,541	17,763,941	803,618,717	31,889,176
MTATZ Taxi & Accessible Svc	39,852,706	35,732,165	(4,120,541)	37,174,851	1,442,686
Uses by Division Total	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**

POLICE ACCOUNTABILITY

MISSION

The Department of Police Accountability (DPA) is committed to providing the City and County of San Francisco with independent and impartial law enforcement oversight through investigations, policy recommendations, and performance audits to ensure that the City reflects the values and concerns of the community it serves. For more information about this department's services, please visit **sf.gov/departments/department-police-accountability**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $10.0 million for the Department of Police Accountability is $0.1 million, or 0.7 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases and one-time funding to support Sheriff's investigations work. The FY 2025-26 proposed budget of $9.7 million is $0.3 million, or 3.2 percent lower than the FY 2024-25 proposed budget. This change is due to the loss of one-time funding in the prior year.

The Department of Police Accountability (DPA) faces many significant challenges in FY 2024-25 and FY 2025-26. As the primary oversight body tasked with ensuring transparency, integrity, and accountability within the Police Department, the DPA navigates a complex landscape marked by evolving legal requirements, burgeoning caseloads, and heightened community expectations. The Mayor's proposed budget provides resources to ensure the Department remains fully staffed and operational, with adequate capacity to meet these challenges and provide crucial oversight for San Franciscans.

Ongoing Priorities

The DPA faces a mounting number of complaints and investigations, necessitating robust operations to maintain its crucial oversight functions effectively. The importance in oversight regarding officer-involved shootings, protests, and quality-of-life complaints demands meticulous attention to detail and swift resolution. Further, compliance with new state legislation, including Senate Bill (SB) 1421, SB 16, SB 2, and SB 519, requires substantial new efforts be incorporated towards record review, data provision, and legal analysis.

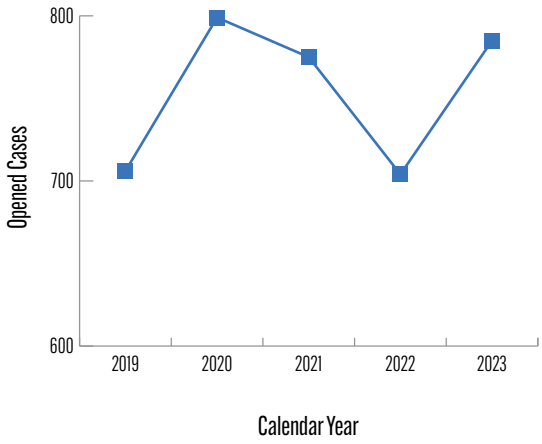
The DPA is strategically allocating resources to meet these challenges, and remains committed to enhancing community engagement, building trust, and streamlining operations. The Mayor's proposed budget includes funding for proactive communication and education, investment in technology, and staff training programs to ensure compliance with legal requirements. Each role is critical for processing complaints, conducting audits, and managing legal aspects of cases under legislative mandates like SB 1421. DPA

will also continue to support the implementation of the Office of the Inspector General, by sharing resources with the Sheriff's Department of Accountability (SDA) to expand the scope of the SDA's work.

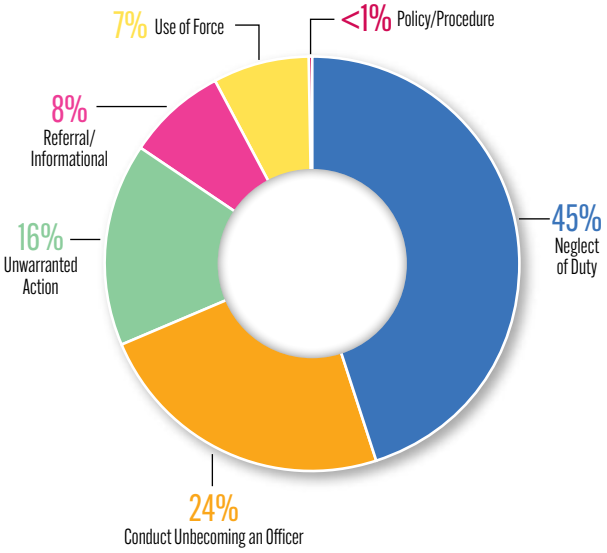
Joint Data Sharing Initiative

The proposed budget includes a new $0.2 million investment into a joint data sharing initiative between the DPA and the San Francisco Police Department, a project that will transition all data and physical files to a cloud network infrastructure. This investment will make document retrieval more efficient and optimize systems architecture while allowing DPA to more effectively perform oversight functions, and reducing costs associated with traditional computing resources.

5 YEAR COMPARISON OF OPENED CASES. *Cases increased by 11 percent from 2019 to 2023 and 12 percent increase from 2022.*



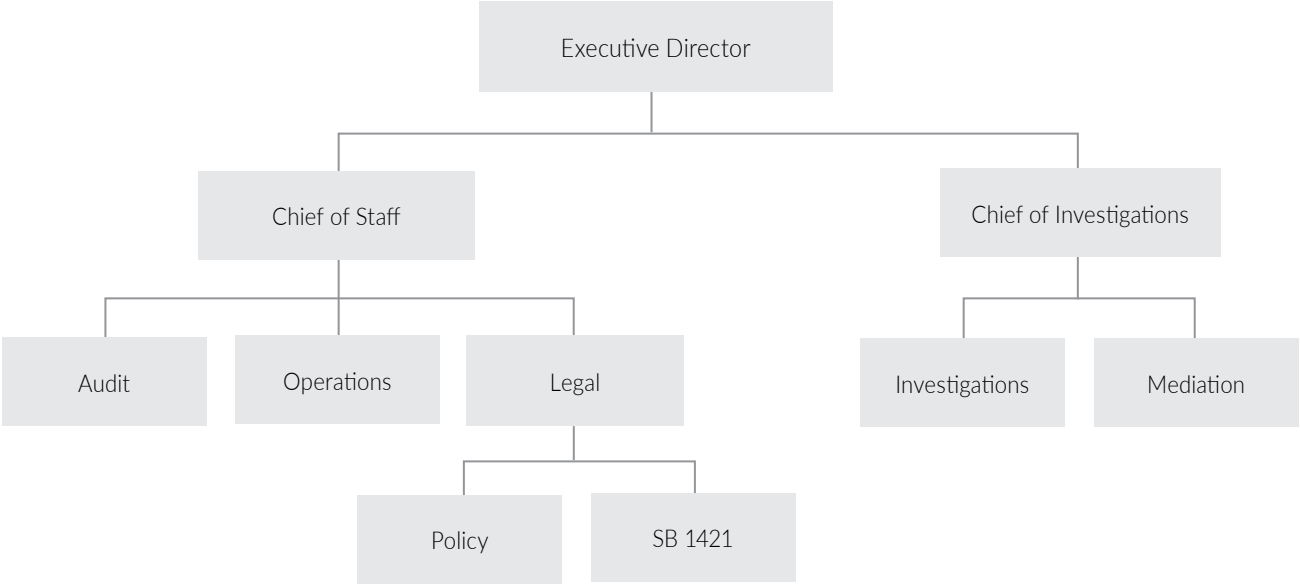
2023 CASE ALLEGATIONS. *Allegations outline instances of officer misconduct. Typically, multiple allegations are investigated for each case. In 2023, a total of 1973 allegations were investigated in 598 officer investigations (some officers were the subject of multiple investigations). The most prevalent allegations included Neglect of Duty, Conduct Unbecoming an Officer, and Unwarranted Action, accounting for a combined 85 percent of all allegations.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Address civilian complaints of police misconduct professionally and efficiently					
Number of Cases Closed During the Reporting Period	715	658	720	576	576
Percentage of Sustained Cases that Resulted in Corrective or Disciplinary Action by the Chief or Police Commission	79%	80%	90%	90%	90%

ORGANIZATIONAL STRUCTURE: POLICE ACCOUNTABILITY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	41.84	40.82	(1.02)	39.76	(1.06)
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	**40.84**	**39.82**	**(1.02)**	**38.76**	**(1.06)**
Sources					
Expenditure Recovery	332,795	654,795	322,000	654,795	
General Fund	9,637,558	9,385,297	(252,261)	9,063,221	(322,076)
Sources Total	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**
Uses - Operating Expenditures					
Salaries	5,915,788	5,900,254	(15,534)	6,023,035	122,781
Mandatory Fringe Benefits	2,081,155	2,075,955	(5,200)	2,109,673	33,718
Non-Personnel Services	334,336	333,742	(594)	301,817	(31,925)
Materials & Supplies	34,918	33,424	(1,494)	33,422	(2)
Programmatic Projects	500,000	650,000	150,000	100,000	(550,000)
Services Of Other Depts	1,104,156	1,046,717	(57,439)	1,150,069	103,352
Uses Total	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**
Uses - By Division Description					
DPA Police Accountabilty	9,970,353	10,040,092	69,739	9,718,016	(322,076)
Uses by Division Total	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**

POLICE DEPARTMENT

MISSION

The San Francisco Police Department (SFPD) is committed to ensuring safety while maintaining respect for all. The Department provides responsive policing through collaboration with the community, and works to maintain and build trust and respect. For more information about this department's services, please visit **sanfranciscopolice.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $821.6 million for the Police Department is $46.7 million, or 6.0 percent, higher than the FY 2023-24 budget. This is primarily due to increased overtime, increased funding for new academies, salary and benefit cost increases, and a new technology pilot program. The FY 2025-26 proposed budget of $839.5 million is $17.8 million, or 2.2 percent, higher than the FY 2024-25 proposed budget. This change is due to salary and benefit cost increases and ongoing technology costs.

Staffing & Deployment

SFPD has experienced high separation rates and reduced academy class sizes in the last four years. However, improved recruitment efforts, coordination, and support with the Mayor's Office and Controller's Office have begun to yield results, with increasing application volume and four full academy classes planned for FY 2024-25. As the Department makes progress towards full staffing over the next two years, the Mayor's proposed budget includes continuing levels of overtime funding to account for current staffing levels, while increasing the number of funded sworn positions to account for these trends.

To meet recruitment, analytical, and program supervision needs in the Department, SFPD overhauled the classifications for several dozen non-sworn positions, including positions that will support background investigations and other hiring processes. Filling these needs with professional staff prevents SFPD from diverting sworn members away from the field.

Improving Safety in Public Spaces

With voters' approval of Proposition E in March 2024, SFPD has initiated procurement, testing, and buildout of a drone program, a public safety camera program, and has begun to identify other technologies which can serve to enhance capacity, efficiency, and effectiveness of SFPD, at the individual officer level and the Department level, in addressing crime. The Mayor's proposed budget funds a $3.7 million investment in Prop E technologies that the Department will leverage to increase safety across the City, without expanding the use of overtime.

With budgeted staffing levels and expanded sworn staff, SFPD will maintain police presence in key areas of community need, such as addressing the

open-air drug market in the Tenderloin and retail theft in Union Square and throughout the City.

Sustaining Reform

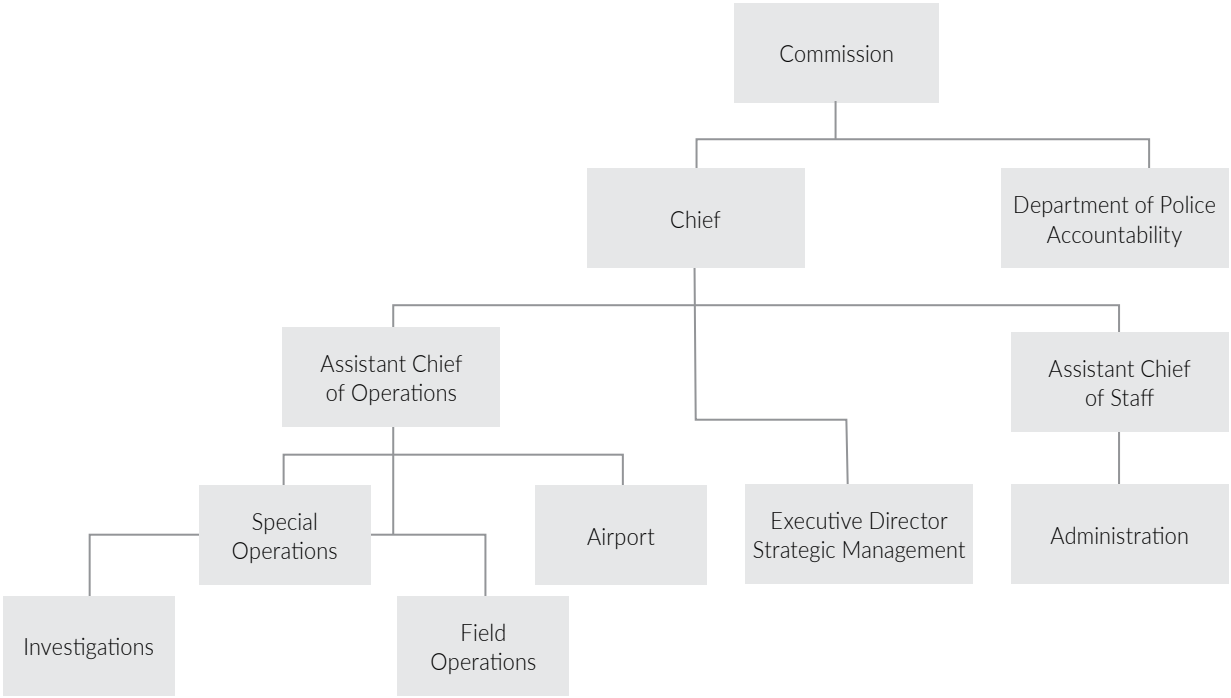
After achieving substantial compliance in 245 of the 272 recommendations, SFPD has submitted the final 27 recommendations of the Collaborative Reform Initiative for review by the California Department of Justice. Nineteen of the outstanding recommendations required ongoing investments in information technology and analytical personnel to ensure repeatable and sustainable change.

The budget continues the funding necessary to complete the implementation of its records management system (RMS) and to sustain adherence to the remaining and previous recommendations. These systems and data are foundational to achieving substantial compliance in the remaining, and many other, recommendations which suggested data collection, auditing, analysis, and transparency.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Improve Responsiveness					
Ensure the safety of persons riding public transportation (MUNI) in the City; offenses reported as per 1,000 riders	0.6	0.6	0.0	0.0	0.0
Median Response Time to Priority B Calls (Minutes, Call Entry to On-Scene)	30	20	20	20	20
Median Response Time to Priority A Calls (Minutes, Call Entry to On-Scene)	6.9	8.0	8.0	8.0	8.0
Median Response Time to Priority C Calls (Minutes, Call Entry to On-Scene)	71	60	60	60	60
Measure and Communicate					
UCR: Number of UCR homicides per 100,000 population	6.6	0.0	0.0	0.0	0.0
Firearm seizures	1,104	1,028	1,159	925	944
Number of 'driving under the influence' arrests	276	302	N/A	N/A	N/A
UCR: Number UCR Part I violent offenses reported	5,292	3,064	5,210	5,489	5,352
UCR: Number of UCR Part I property offenses reported per 100,000 population	5,348	4,874	5,501	4,752	4,633
UCR: Number of UCR Part I property offenses reported	46,306	42,212	48,138	41,157	40,128
Percentage of citations for top five causes of collisions	61%	50%	50%	50%	50%
UCR: Number of UCR Part I violent offenses reported per 100,000 population	611	650	595	634	618

ORGANIZATIONAL STRUCTURE: POLICE DEPARTMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	3,024.73	3,075.16	50.43	3,066.95	(8.21)
Non-Operating Positions (CAP/Other)	(90.87)	(104.00)	(13.13)	(104.00)	
Net Operating Positions	**2,933.86**	**2,971.16**	**37.30**	**2,962.95**	**(8.21)**
Sources					
Intergovernmental: Federal	8,172,005	1,937,687	(6,234,318)	1,571,485	(366,202)
Intergovernmental: State	52,261,478	52,401,173	139,695	51,569,025	(832,148)
Charges for Services	9,170,626	9,045,630	(124,996)	9,045,630	
Fines, Forfeiture, & Penalties	795,454	795,454		795,454	
Licenses, Permits,& Franchises	1,489,610	1,278,109	(211,501)	1,381,499	103,390
Expenditure Recovery	6,016,843	7,042,994	1,026,151	7,262,134	219,140
Transfer Adjustment-Source	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
General Fund	617,136,279	658,228,431	41,092,152	670,979,639	12,751,208
Sources Total	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**
Uses - Operating Expenditures					
Salaries	520,225,129	561,464,570	41,239,441	577,786,538	16,321,968
Mandatory Fringe Benefits	133,896,688	142,230,026	8,333,338	147,860,917	5,630,891
Non-Personnel Services	18,509,488	18,580,013	70,525	17,030,691	(1,549,322)
City Grant Program	166,122		(166,122)		
Capital Outlay	4,253,366	4,509,206	255,840	2,932,347	(1,576,859)
Carry-Forward Budgets Only	494,805	494,805		494,805	
Debt Service	550,000	550,000		550,000	
Materials & Supplies	6,811,207	7,062,332	251,125	6,153,388	(908,944)
Programmatic Projects	17,059,353	9,458,353	(7,601,000)	4,170,973	(5,287,380)
Services Of Other Depts	72,945,553	77,284,017	4,338,464	82,472,126	5,188,109
Uses Total	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**
Uses - By Division Description					
POL Admin	151,913,702	151,857,389	(56,313)	149,439,161	(2,418,228)
POL - Airport	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
POL - FOB - Field Operations	493,125,633	526,100,730	32,975,097	538,633,680	12,532,950
POL - SOB - Special Operations	50,002,960	52,771,359	2,768,399	54,532,025	1,760,666
Uses by Division Total	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**

PORT

MISSION

The Port of San Francisco (PRT) manages the waterfront as a gateway to a world-class city and advances environmentally and financially sustainable maritime, recreational, and economic opportunities to serve the City, Bay Area region, and California. For more information about this department's services, please visit **sfport.com**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $157.7 million for the Port is $7.6 million, or 5.1 percent, higher than the FY 2023-24 budget. This is primarily due to an increase in interdepartmental spending and salary and benefit cost increases. The FY 2025-26 proposed budget of $157.7 million is $0.1 million, or 0.05 percent lower than the FY 2024-25 proposed budget. This change is due to a decrease in non-personnel services spending.

Improved Security

The Mayor's proposed budget enhances safety for Port tenants and the public by adding four new security positions. These positions will enable the Port to create better street conditions and security, keeping the waterfront a world-class attraction.

Attracting Tourism

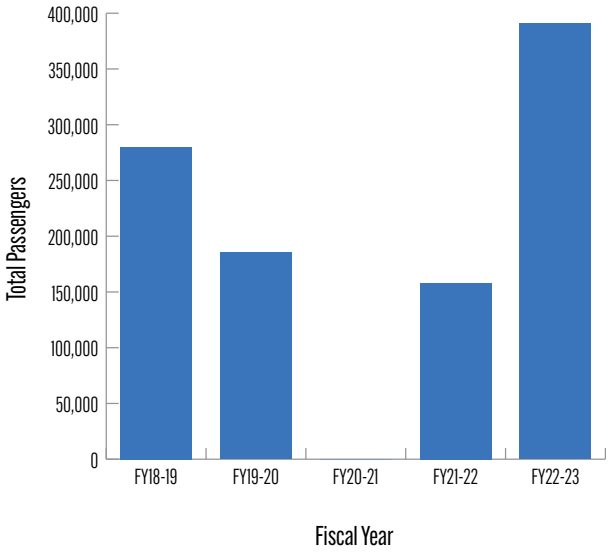
Port revenues have returned to pre-pandemic levels, led in large part by the return of leisure tourism. Cruise calls, in particular, have helped bolster the budget. In FY 2022-23, the Port achieved a record 110 cruise calls with 390,967 passengers due to travel recovering faster than expected, larger ships, and the redeployment of vessels to the west coast while the Asian cruise market remained closed. The upcoming budget expects that cruise passenger volume will continue to improve from pandemic-era lows. The Mayor's proposed budget invests in ongoing cruise operations through dredging as well as assessing the costs of building a secondary cruise ship terminal through a feasibility study.

Seismic and Sea-Level Rise Resilience

In recognition of the need to address both seismic and flood risk, the Port has created the Waterfront Resilience Program (WRP) and is advancing assessments, policies, plans, and projects to reduce these risks as efficiently and effectively as possible. The Mayor's proposed budget supports ongoing work with the U.S. Army Corps of Engineers (USACE) on a detailed study of coastal flood risks and advancing a draft plan to address flood risk across the full seven-and-a-half miles of the Port's waterfront.

CRUISE PASSENGER VOLUME BY FISCAL YEAR.

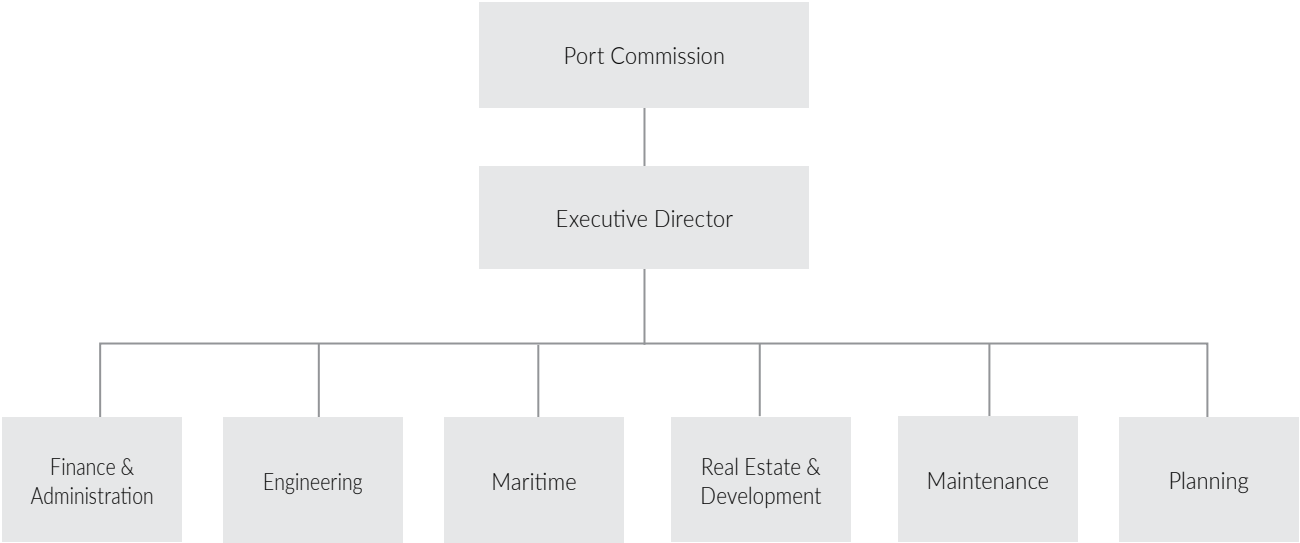
Cruise passenger volume has rebounded and now exceeds pre-pandemic levels.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Economic Vitality: Attract and retain maritime and non-maritime commerce to contribute to the long term viability of the Port and the City					
Overall Port Vacancy Rate	3.4%	9.0%	9.0%	9.0%	9.0%
Total automobiles imports and exports	28,976	30,000	50,000	35,000	40,000
Total cargo tonnage - Bulk	693,749	350,000	1,000,000	350,000	375,000
Total number of cruise ship calls	110	93	125	102	105
Total number of cruise ship passengers	390,967	362,700	400,000	377,070	388,382
Engagement: Promote the richness the Port has to offer through education, marketing, and maintaining strong relationships with Port users and stakeholders					
Number of presentations to community groups	30	39	33	34	39
Total number of community meetings held to discuss ongoing Port projects and programs	45	50	47	48	50
Livability: Ensure improvements of the Port result in advances in the environment, social equity and quality of life for San Francisco residents and visitors					
Local Business Enterprise (LBE) participation --% of contracts awarded to LBEs	72%	50%	50%	50%	50%
Total number of ferry passengers transiting though Port managed facilities	3,105,958	4,300,000	3,816,000	4,579,000	5,000,000
Renewal: Enhance and balance maritime and economic purpose of the Port, its rich history, and its changing relationship with the City, so the waterfront continues to be a treasured destination					
Annual Capital Budget, in millions	$11	$24	$15	$26	$17
Cost per square foot of apron replacement (in dollars)	$200	$200	$200	$200	$200
Cubic feet of pile and deck removed per fiscal year	8,000	20,000	20,000	20,000	25,000
Maintenance cost per square foot of Port facilities (in dollars)	$1.0	$1.1	$1.1	$1.1	$1.2
Number of unscheduled repairs of sewer pumps	11	11	11	11	11
Percentage of preventative maintenance of sewer pumps performed on schedule	87%	87%	87%	87%	87%
Total number of projects in defined development process	10	14	11	10	12
Stability: Maintain financial strength of the Port for future generations by addressing the growing backlog of deferred Port maintenance and managing waterfront assets to meet the long-term goals of the City and the Port					
Net Portwide Revenue/Designation to Capital (Gross Revenues minus Gross Expenditures, in millions)	$41	$15	$15	$15	$16
Net Revenue, Real Estate (Gross Revenues minus Gross Expenditures in millions)	$77	$62	$62	$74	$79
Outstanding receivables as a percent of annual billed revenue	27%	18%	23%	12%	8.0%
The Port's debt service coverage ratio	9.0	9.0	9.0	9.0	9.0

ORGANIZATIONAL STRUCTURE: PORT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	328.97	309.72	(19.25)	313.89	4.17
Non-Operating Positions (CAP/Other)	(70.00)	(66.69)	3.31	(69.00)	(2.31)
Net Operating Positions	**258.97**	**243.03**	**(15.94)**	**244.89**	**1.86**
Sources					
Intergovernmental: Federal	27,279,000	118,314	(27,160,686)		(118,314)
Intergovernmental: Other	1,000,774	1,005,933	5,159	1,416,713	410,780
Charges for Services	20,633,997	30,728,795	10,094,798	30,447,075	(281,720)
Fines, Forfeiture, & Penalties	2,819,552	8,614,839	5,795,287	9,644,874	1,030,035
Rents & Concessions	85,976,464	93,369,096	7,392,632	98,484,515	5,115,419
Other Revenues	11,415,489	8,256,087	(3,159,402)	13,520,093	5,264,006
Interest & Investment Income	1,000,000	2,908,935	1,908,935	2,903,735	(5,200)
Expenditure Recovery		20,000	20,000	20,000	
IntraFund Transfers In	47,106,318	30,699,539	(16,406,779)	18,329,705	(12,369,834)
Beg Fund Balance - Budget Only		11,934,115	11,934,115		(11,934,115)
Transfer Adjustment-Source	(47,106,318)	(30,699,539)	16,406,779	(18,329,705)	12,369,834
General Fund					
Sources Total	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**
Uses - Operating Expenditures					
Salaries	35,827,687	36,576,100	748,413	38,241,428	1,665,328
Mandatory Fringe Benefits	15,307,798	15,499,943	192,145	16,239,251	739,308
Non-Personnel Services	15,248,943	16,081,866	832,923	15,355,104	(726,762)
Capital Outlay	33,740,034	33,073,039	(666,995)	25,849,542	(7,223,497)
Debt Service	6,135,955	6,445,497	309,542	6,483,792	38,295
Intrafund Transfers Out	47,106,318	30,699,539	(16,406,779)	18,329,705	(12,369,834)
Materials & Supplies	1,333,905	1,621,672	287,767	1,680,700	59,028
Overhead and Allocations		1,950,841	1,950,841	1,994,105	43,264
Programmatic Projects	4,551,589	4,708,062	156,473	4,547,062	(161,000)
Services Of Other Depts	36,777,968	40,957,071	4,179,103	43,008,615	2,051,544
Transfers Out	31,713	31,713		31,713	
Unappropriated Rev-Designated	2,270		(2,270)		
Unappropriated Rev Retained	1,167,414	10,310	(1,157,104)	3,005,693	2,995,383
Transfer Adjustment - Uses	(47,106,318)	(30,699,539)	16,406,779	(18,329,705)	12,369,834
Uses Total	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**
Uses - By Division Description					
PRT Engineering	7,298,224	8,313,683	1,015,459	8,591,543	277,860
PRT Executive	8,927,105	10,417,942	1,490,837	9,357,759	(1,060,183)
PRT Finance And Administration	35,149,829	39,821,689	4,671,860	42,334,567	2,512,878
PRT Maintenance	24,242,772	24,117,883	(124,889)	25,212,339	1,094,456
PRT Maritime	14,313,579	14,029,490	(284,089)	14,596,708	567,218
PRT Planning & Environment	3,161,954	4,037,752	875,798	4,139,585	101,833
PRT Port Commission (Portwide)	38,164,532	36,485,146	(1,679,386)	32,178,415	(4,306,731)
PRT Real Estate & Development	18,867,281	19,732,529	865,248	20,026,089	293,560
Uses by Division Total	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**

PUBLIC DEFENDER

MISSION

The Public Defender's Office (PDR) delivers zealous, compassionate, and client-centered legal representation to over 20,000 indigent persons accused of crimes, facing deportation, and/or involved in conservatorship matters in San Francisco, and advocates for systemic changes to benefit the City's most disenfranchised and disempowered. For more information about this department's services, please visit **sfpublicdefender.org**

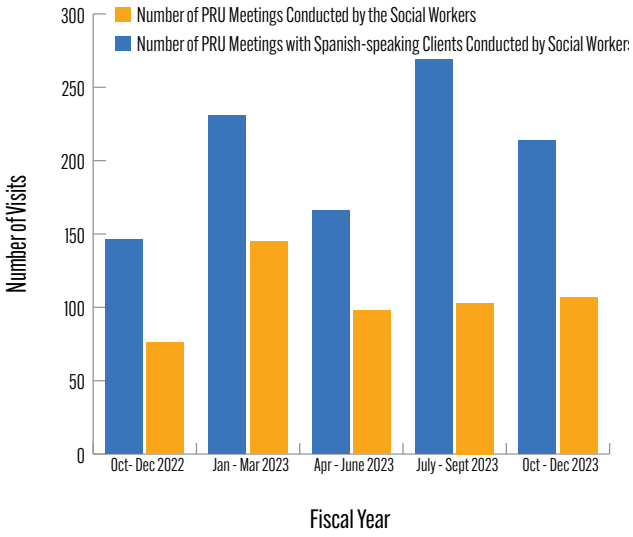
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $54.9 million for the Public Defender's Office is $2.3 million, or 4.3 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases. The FY 2025-26 proposed budget of $56.1 million is $1.2 million, or 2.1 percent, higher than the FY 2024-25 proposed budget. This change is due to increases in salaries and benefits, and an expiration of a major state grant.

PDR continues to meet its constitutional mandate to provide legal representation to indigent individuals accused of crimes or facing deportation. The proposed FY 2024-25 and FY 2025-26 budget continues to fund all ongoing programs within PDR, and provides funding to support the Clean Slate program, which works to expunge criminal convictions from records and remove barriers to housing, education, and employment.

The "End the Cycle" Program

Indigent people who have been arrested and booked into jail are often in crisis. Frequently, their legal case is only one of a myriad of challenges they face. In fact, they are often arrested because they are suffering from poverty, mental illness, and substance use. They need immediate assistance in connecting to services in the community to initiate or maintain substance use or mental health



END OF CYCLE PROGRAM INITIATIVE PRE-TRIAL RELEASE UNIT (PRU)- IMPACT OF THE SOCIAL WORKERS. *PRU's provides timely social worker meetings to address client's needs prior to their release, for both English and Spanish speaking clients.*

treatment. They need prompt referrals for short and long-term housing and educational, vocational, and employment opportunities to "end the cycle" of incarceration.

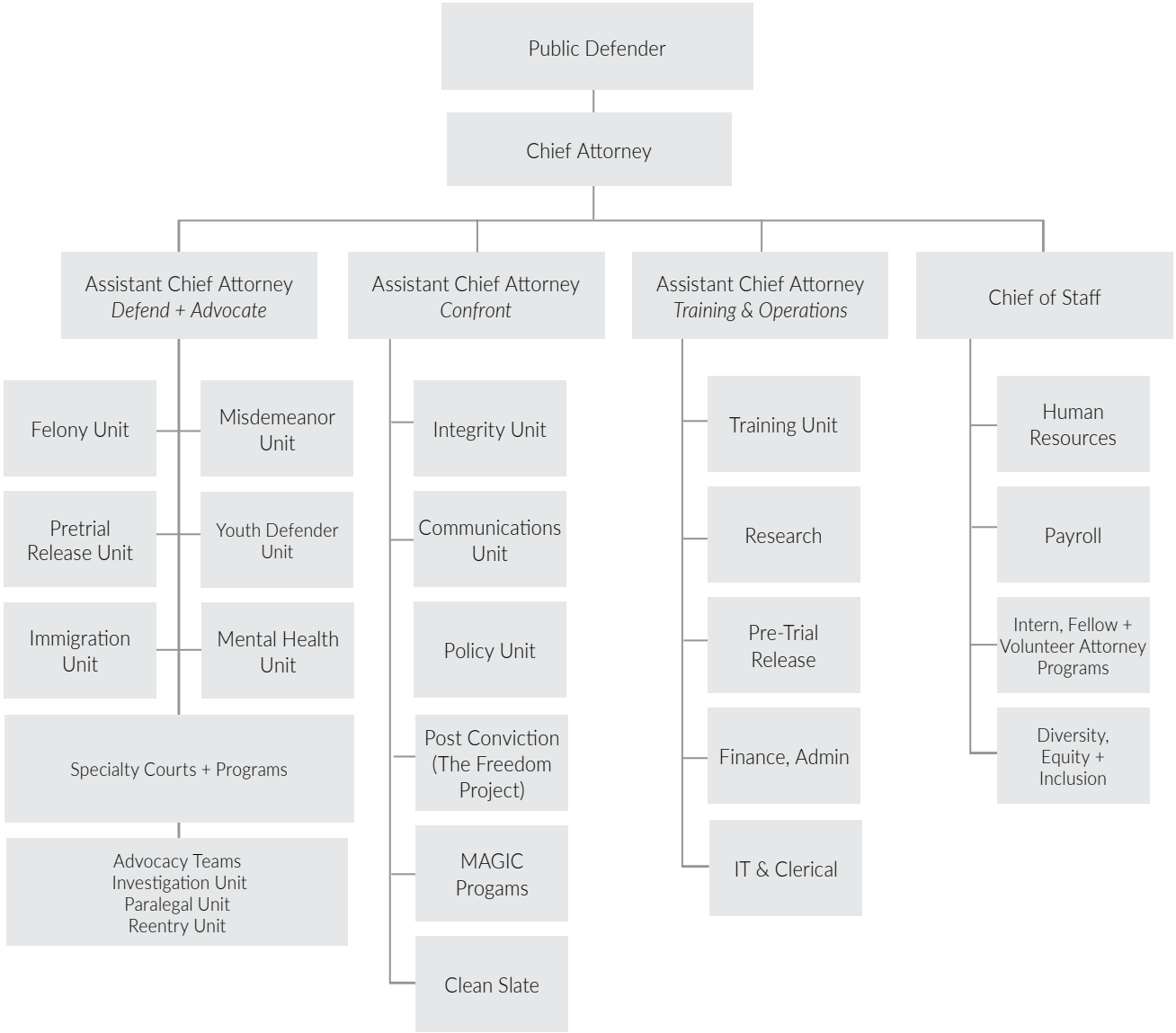
The Public Defender hired and has committed three social workers to join its Pre-Trial Release Unit, which provides pre-arraignment legal representation to individuals who have been arrested as soon as possible after they have been booked into jail. Through the "End the Cycle" Program initiative, these social workers aim to connect vulnerable clients who cycle in and out of custody to treatment, housing, education, and employment opportunities and minimize the harms inflicted on individuals who are too often ensnared in the criminal legal system because of underlying issues in their lives. Two of the three social workers are fluent Spanish speakers, enabling the Public Defender to provide culturally sensitive representation to clients who are immigrants and/or for whom English is a second language, consistent with the City's commitment to expanding language access. The third social worker focuses on meeting with transitional-age youth clients (18-25 years old) to ensure they receive appropriate referrals to services.

Arrestees who consult with an "End the Cycle" social worker are more likely to be released at arraignment (if charged by the District Attorney), to return to court, and to be connected to housing, services, and treatment that help them stay out of the criminal legal system. The Public Defender maintains this vital program and continues to provide pre-arraignment representation to indigent community members.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Provide alternatives to incarceration					
Number of individuals in alternative court programs	942	944	900	1,000	1,000
Number of successful completions of alternative court programs		136	136	136	136
Provide immigration representation					
Number of immigration matters handled	1,263	1,200	1,200	1,200	1,200
Advocate for clients' release					
Clients provided pre-arraignment legal consultation	1,603	2,700	2,400	2,700	2,700
Number of bail motions filed by the Bail Unit	774	700	600	700	700
Provide expungement services					
Number of motions filed on behalf of the clients under Clean Slate	2,120	1,800	1,800	1,800	1,800
Number of applicants/individuals receiving legal consultation and referrals via drop in services and telephone conferences	13,419	10,000	7,500	7,500	7,500
Represent defendants effectively					
Jury trials conducted	73	114	100	120	150
Jury trials conducted resulting in full acquittal, partial acquittal, and/or hung jury	61	90	80	96	120
Number of juvenile matters handled	7,553	13,623	3,870	13,623	13,863
Number of mental health clients represented	3,256	4,038	3,605	4,200	4,200
Number of misdemeanor matters handled	4,636	4,294	3,797	4,130	4,294
Number of felony matters handled	5,838	7,313	8,462	6,452	7,313
Provide re-entry services to clients					
Number of clients referred to services including shelter, housing, drug treatment, mental health treatment, educational and vocational services	307	200	200	200	200
Number of clients evaluated for referral to services including shelter, housing, drug treatment, mental health treatment, educational and vocational services	395	300	300	300	300
Children and families are provided resources and linked to essential services through MAGIC programs	4,100	4,450	4,450	4,450	4,450
Provide Services for Children of Incarcerated Parents					
Number of clients evaluated for referral and referred to services including shelter, housing, drug treatment, mental health treatment, educational and vocational services	82	80	80	80	80

ORGANIZATIONAL STRUCTURE: PUBLIC DEFENDER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	225.23	224.67	(0.56)	219.11	(5.56)
Non-Operating Positions (CAP/Other)	(7.83)	(5.34)	2.49	(5.00)	0.34
Net Operating Positions	**217.40**	**219.33**	**1.93**	**214.11**	**(5.22)**
Sources					
Intergovernmental: Federal	54,063	55,275	1,212	55,275	
Intergovernmental: State	1,798,979	1,610,250	(188,729)	740,000	(870,250)
Other Revenues	588,142	250,000	(338,142)		(250,000)
Expenditure Recovery	92,000	92,000		92,000	
General Fund	50,076,915	52,881,124	2,804,209	55,169,563	2,288,439
Sources Total	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**
Uses - Operating Expenditures					
Salaries	36,100,458	38,066,410	1,965,952	39,035,460	969,050
Mandatory Fringe Benefits	11,838,294	12,347,468	509,174	12,623,386	275,918
Non-Personnel Services	1,342,751	1,250,242	(92,509)	1,230,988	(19,254)
City Grant Program	414,239	301,904	(112,335)		(301,904)
Materials & Supplies	131,809	131,809		131,809	
Programmatic Projects	333,212	333,212		333,212	
Services Of Other Depts	2,449,336	2,457,604	8,268	2,701,983	244,379
Uses Total	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**
Uses - By Division Description					
PDR Public Defender	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189
Uses by Division Total	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**

PUBLIC HEALTH

MISSION

The mission of the Department of Public Health (DPH) is to protect and promote the health of all San Franciscans. For more information about this department's services, please visit **sf.gov/departments/department-public-health**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $3.2 billion for the Department of Public Health is $47.0 million, or 1.5 percent, higher than the FY 2023-24 budget. This is primarily due to increases in salaries mandated by labor agreements, new programs supported by opioid settlement funding, and state and private funding for capital improvements and mental health services. The FY 2025-26 proposed budget of $3.2 billion is $9.8 million, or 0.3 percent, lower than the FY 2024-25 proposed budget. This change is driven by increased costs for salaries and benefits offset by reductions in funding for capital improvements.

Maximizing Revenues to Meet Reduction Targets

DPH's proposed budget reflects its continuous efforts to maximize state and federal revenues, leveraging its local revenues to protect and promote the health of all San Franciscans. The budget reflects projected growth in patient revenues for the Zuckerberg San Francisco General Hospital (ZSFG) and the San Francisco Health Network (SFHN) by $25.9 million in FY 2024-25 and $45.9 million in FY 2025-26. This growth reflects both increases in rates as well as patient volume. The budget also includes revenue growth from a number of other programs, notably including enhancements of specialized Department of Health Care Services Payments from the State creating $8.0 million of savings for FY 2024-25 and $15.9 million in FY 2025-26.

Additionally, the State is implementing a new allocation methodology for Medi-Cal supplemental payments anticipated for Laguna Honda Hospital, phasing it in with an interim policy before finalizing the new approach. The interim rates result in one-time revenue, which will be retroactive to January 2023, and are expected to be finalized in the fall of 2024. The Department's proposed budget reflects the expected payments, which will total $69 million including the retroactive amount.

Improving Operating Room Capacity at Zuckerberg San Francisco General:

Zuckerberg San Francisco General Hospital (ZSFG) will increase operating room capacity by increasing anesthesia attending staff to provide additional perioperative and procedural capacity. This improvement of scheduling and flow through operating rooms will reduce the time to surgery for patients that require urgent surgeries and procedures and, by delivering services efficiently, generate a net revenue of $5 million a year while reducing delayed discharges.

Healthy San Francisco Savings Due to Expanded Medi-Cal Eligibility

With the continued expansion of Medi-Cal eligibility in FY 2023-24, the projected enrollment in the Healthy San Francisco Program (HSF) is expected to drop as members become eligible for Medi-Cal coverage. As a result, the City's costs paid to administer the San Francisco Health Plan will be reduced to reflect an anticipated 50 percent reduction in enrollment. Additionally, fees to support services to the Private Provider Network will also be reduced as their costs will now be reimbursed by Medi-Cal. Although fewer employers will enroll employees in HSF, there will be no reductions to coverage for residents as a result of this shift in coverage, which will save the City more than $3 million a year by FY 2025-26.

Aligning Covid Vaccination and Testing Budget with Ongoing Needs

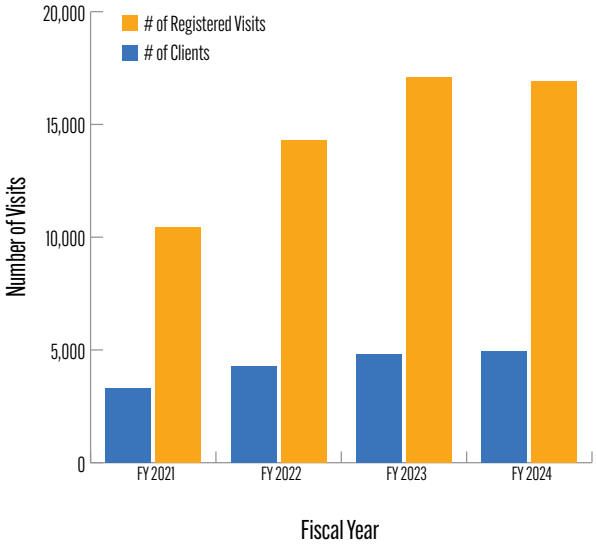
As the Population Health Division (PHD) continues to integrate COVID-19 response functions into ongoing operations, and to prioritize neighborhoods and populations disproportionately impacted by the virus, San Francisco remains in a strong position to respond to the virus with high vaccination rates and availability of effective treatments. This enables reductions of contracts for community-based testing and vaccines by $2 million, which aligns with the Department's current year spending and reflects the integration of COVID-19 prevention, testing, and treatment into the health care system. PHD will continue to hold neighborhood-based vaccine pop-ups during the fall vaccination season next year, as this has proved to be valuable for COVID and MPOX vaccine equity.

On-Demand Substance Use Disorder Treatment and Reducing Racial Disparities in Overdose

DPH's proposed budget revises the approach to programming opioid settlement funds into two areas of focus. The Streets to Treatment pilot invests $15.2 million in a set of coordinated, assertive treatment interventions with the express goal of moving people off the streets, into substance use treatment, and onto a path of stability and recovery. The pilot also strengthens existing street care to include 7-day a week coverage during the day and evening, with a focus on the Tenderloin and Mission, as well as providing on-demand, 24/7 access to substance use disorder treatment via telehealth.

The second focus area is new interventions to reduce racial disparities in overdose deaths by

MARIA X MARTINEZ HEALTH RESOURCE CENTER HRC CLIENTS AND REGISTERED VISITS BY FISCAL YEAR. *Client and Registered Visit counts continue to grow post-relocation from 50 Ivy to 555 Stevenson in September 2022. Totals includeMaria X Martinez's Urgent Care, Behavioral Health, Podiatry and Dental service lines.*



strengthening and expanding co-created culturally congruent substance use treatment programming for the Black/African American community. The initiative includes $6.4 million to add new community-driven solutions and investments in Black-led organizations, including in organizations that have not had the resources to be competitive in the City's solicitation process.

Continued Investment in Behavioral Health Treatment

The Behavioral Health Services Division (BHS) continues to expand services to make treatment more accessible, while increasing efforts to connect people to care and help them remain in care.

In 2023, more than 25,000 people received behavioral health services across the San Francisco Health Network, 15,000 of whom accessed specialty treatment and recovery services. Since January 2023, the department added more than 100 residential treatment beds for people with mental health and substance use disorders.

The Behavioral Health Access Center (BHAC), which acts as an entry point into the substance use and mental health systems-of-care and had 4,800 engagements in 2023, is now open 7 days a week and has expanded evening hours, promoting easier access to care. This expansion compliments previously extended hours of operation at the co-located Behavioral Health Services Pharmacy and Office-Based Buprenorphine Induction Clinic, both of which provide access to Medications for Opioid Use Disorder (MOUD).

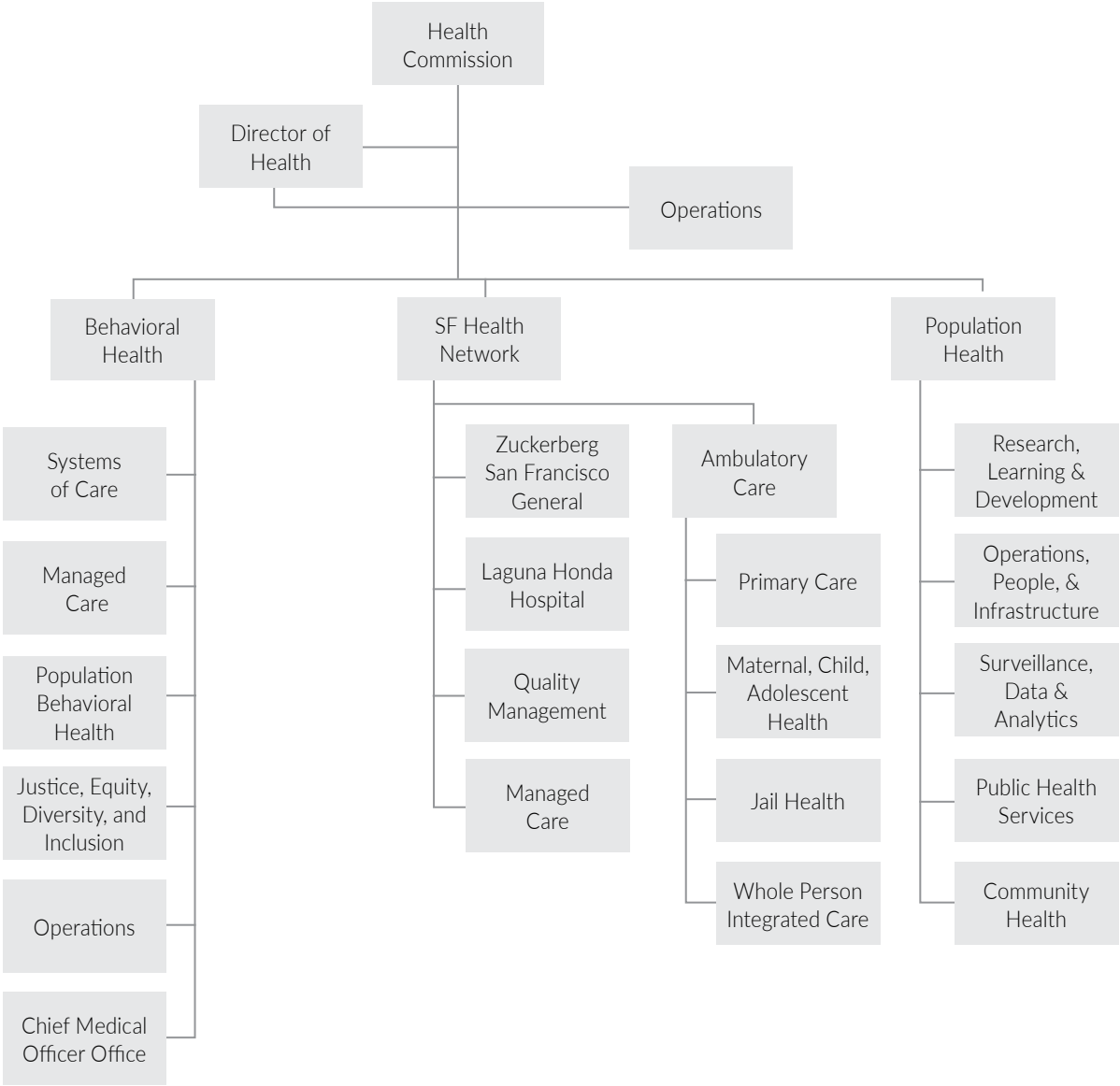
Additionally, since January 2023, the department expanded direct street outreach to focus on people with complex behavioral health needs. The BEST (Bridge and Engagement Services Team) Neighborhoods Team is a neighborhood-based team of behavioral health clinicians and peer specialists who provide trauma-informed behavioral health assessments and connections to care to people living on the streets. BEST Neighborhoods operates primarily in the Tenderloin, SoMa, Bayview, Mission, and Castro neighborhoods. In its first year of operation, the team had 8,200 engagements and made over 1,100 direct connections to services. The Night Navigation team was also launched in the Tenderloin. This team now works seven days a week, from 7pm to 3am to get people into treatment and shelter.

Through the leadership of its Office of Justice, Equity, Diversity, and Inclusion, BHS continues to improve and expand upon its culturally congruent behavioral health care. This includes, the Culturally Congruent and Innovation Practices for Black/African American Communities Project, implemented across four behavioral health clinics, to create more diversity in the mental health workforce to better engage clients and implement culturally responsive services that meet the needs of the community.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Protect & Promote the Health of all San Franciscans					
Number of participants in the Healthy San Francisco program for uninsured residents	10,777	5,800	6,000	4,000	4,000
Total managed care program enrollees in the San Francisco Health Network, the City's health system	118,118	106,200	111,000	107,200	107,000
Number of new HIV diagnoses	158	132	150	142	111
Number of Naloxone doses distributed	135,610	131,584	165,609	149,171	164,171
Number of unique individuals receiving a substance use service in the SF Health Network	14,952	16,200	16,200	16,200	17,000
Number of unique patients on methadone (citywide)	2,352	2,417	2,240	2,464	2,710
Number of complaint investigations performed by the Healthy Housing and Vector Control Program	2,350	3,000	3,000	3,000	3,000
Number of unique patients on buprenorphine (citywide)	2,753	2,744	2,831	3,114	3,425
Number of unique clients under 18 years old in specialty mental health care	3,550	3,500	3,500	3,500	4,000
Number of unique individuals receiving a mental health service in the SF Health Network	37,501	40,800	40,800	40,800	40,800
Percentage of Healthy Housing and Vector Control Program complaints abated within 30 days	56%	75%	70%	75%	75%
Number of Deaths due to Acute Toxicity (overdose)	738	805	589	724	651
Number of children who receive dental screening, fluoride varnish, education or sealant	8,695	7,800	9,900	6,000	7,800
Percent of HIV infected patients who are virally suppressed within one year of diagnosis	80%	80%	85%	85%	80%
Provide San Franciscans with World-Class Care					
Zuckerberg San Francisco General Hospital's Occupancy Rate	104%	106%	100%	100%	100%
Average Daily Population at Zuckerberg San Francisco General Hospital	321	326	308	308	308
Percentage of time that Zuckerberg San Francisco General Hospital Emergency Department is unable to accept lower-priority emergency cases	54%	50%	50%	50%	50%
Percentage of primary care patients rating their provider as 9 or 10 overall on the San Francisco Health Network patient satisfaction survey	85%	83%	86%	86%	86%
Ensure Equitable Access to All					
Percentage of San Francisco Residents with Health Coverage	97%	97%	97%	97%	97%

ORGANIZATIONAL STRUCTURE: PUBLIC HEALTH



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	7,831.34	7,694.19	(137.15)	7,745.09	50.90
Non-Operating Positions (CAP/Other)	(110.84)	(56.59)	54.25	(56.59)	
Net Operating Positions	**7,720.50**	**7,637.60**	**(82.90)**	**7,688.50**	**50.90**
Sources					
Business Taxes	72,815,050	67,770,000	(5,045,050)	69,190,000	1,420,000
Intergovernmental: Federal	88,296,193	91,707,135	3,410,942	92,798,285	1,091,150
Intergovernmental: Other	600,000	600,000		600,000	
Intergovernmental: State	576,515,893	388,092,741	(188,423,152)	359,083,198	(29,009,543)
Charges for Services	1,366,624,825	1,609,022,438	242,397,613	1,556,588,757	(52,433,681)
Fines, Forfeiture, & Penalties	58,097,000	34,865,257	(23,231,743)	35,753,597	888,340
Licenses, Permits,& Franchises	11,510,407	12,111,790	601,383	12,478,196	366,406
Rents & Concessions	747,990	747,990		747,990	
Other Revenues	50,095,394	57,353,393	7,257,999	26,993,505	(30,359,888)
Interest & Investment Income	11,010,358	10,844,438	(165,920)	15,872,434	5,027,996
Expenditure Recovery	55,657,572	46,843,658	(8,813,914)	46,373,499	(470,159)
IntraFund Transfers In	12,184,544	40,334,086	28,149,542	28,080,524	(12,253,562)
Transfers In	108,398,459	108,881,834	483,375	107,140,543	(1,741,291)
Other Financing Sources	2,600,000		(2,600,000)		
Beg Fund Balance - Budget Only	22,329,670	80,785,745	58,456,075	53,028,598	(27,757,147)
Transfer Adjustment-Source	(118,981,348)	(147,614,179)	(28,632,831)	(133,618,679)	13,995,500
General Fund	871,589,995	834,773,791	(36,816,204)	956,210,037	121,436,246
Sources Total	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**
Uses - Operating Expenditures					
Salaries	1,150,953,319	1,222,718,871	71,765,552	1,281,846,161	59,127,290
Mandatory Fringe Benefits	413,688,719	439,182,361	25,493,642	461,477,181	22,294,820
Non-Personnel Services	1,048,601,170	1,060,129,156	11,527,986	1,007,486,556	(52,642,600)
City Grant Program	10,949,501	11,613,957	664,456	11,613,957	
Capital Outlay	79,251,959	26,014,261	(53,237,698)	4,619,546	(21,394,715)
Debt Service	17,737,015	23,180,854	5,443,839	24,210,040	1,029,186
Facilities Maintenance	4,301,526	4,516,603	215,077	4,742,433	225,830
Intrafund Transfers Out	12,184,544	40,334,086	28,149,542	28,080,524	(12,253,562)
Materials & Supplies	187,027,423	203,301,446	16,274,023	215,336,590	12,035,144
Overhead and Allocations	5,008,220	1,816,576	(3,191,644)	1,982,989	166,413
Programmatic Projects	84,215,305	51,493,024	(32,722,281)	29,014,777	(22,478,247)
Services Of Other Depts	187,288,780	193,153,008	5,864,228	184,990,254	(8,162,754)
Transfers Out	106,796,804	107,280,093	483,289	105,538,155	(1,741,938)
Unappropriated Rev Retained	1,069,065		(1,069,065)		
Transfer Adjustment - Uses	(118,981,348)	(147,614,179)	(28,632,831)	(133,618,679)	13,995,500
Uses Total	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**
Uses - By Division Description					
HAD Public Health Admin	184,912,798	203,609,079	18,696,281	214,506,806	10,897,727
HBH Behavioral Health	719,566,016	663,407,912	(56,158,104)	607,891,463	(55,516,449)
HGH Zuckerberg SF General	1,203,933,922	1,272,888,438	68,954,516	1,300,650,710	27,762,272
HHH Health At Home	9,756,723		(9,756,723)		
HJH Jail Health	42,961,796	46,138,132	3,176,336	48,258,908	2,120,776
HLH Laguna Honda Hospital	342,383,673	359,310,156	16,926,483	360,635,371	1,325,215
HNS Health Network Services	372,754,342	391,042,785	18,288,443	386,724,723	(4,318,062)
HPC Primary Care	140,913,999	144,676,918	3,762,919	149,606,305	4,929,387
HPH Population Health Division	172,908,733	156,046,697	(16,862,036)	159,046,198	2,999,501
Uses by Division Total	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**

PUBLIC LIBRARY

MISSION

The Public Library (Library) is dedicated to connecting our diverse communities to learning, opportunities, and each other. The Library consists of the Main Library at Civic Center, 27 branch libraries geographically distributed throughout San Francisco, four Bookmobiles that travel around the City, and a digital library collection via sfpl.org. In addition to the Library's collection of over 3.8 million items in various formats and more than 50 languages, the Library offers high-speed internet through free wireless and public access computers as well as educational, cultural, and literary programming. For more information about this department's services, please visit **sfpl.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $188 million for the Library is $11.9 million, or 5.9 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in capital spending. The FY 2025-26 proposed budget of $189.8 million is $1.4 million, or 0.7 percent, higher than the FY 2024-25 proposed budget. This change is due to salary and benefit cost increases.

Equity and Recovery

The San Francisco Public Library (SFPL) strives to be a resource for the City's diverse communities, offering an equitable and safe space for people of all ages to gather, gain knowledge, and participate in shared experiences. SFPL is committed to advancing racial equity through its core services to the community. This budget proposes $300,000 to extend eCollections resources to those incarcerated within our local jails. SFPL's base collections budget included $200,000, which is continuing to be used to grow the collection in languages other than English, to represent SFPL's diverse community. Unique investments in SFPL include support for the Scholar@Home program, which targets low-income pre-k students in equity zones and the Everybody Reads program which leverages our partnership with Human Rights Commission (HRC) and Mo' Magic to provide titles for BIPOC communities. The Mayor's proposed budget continues to invest in its successful Work It and Tech Time services, as well as the Smart Money Coaching program through the Office of the Treasurer-Tax Collector.

Robust Collections

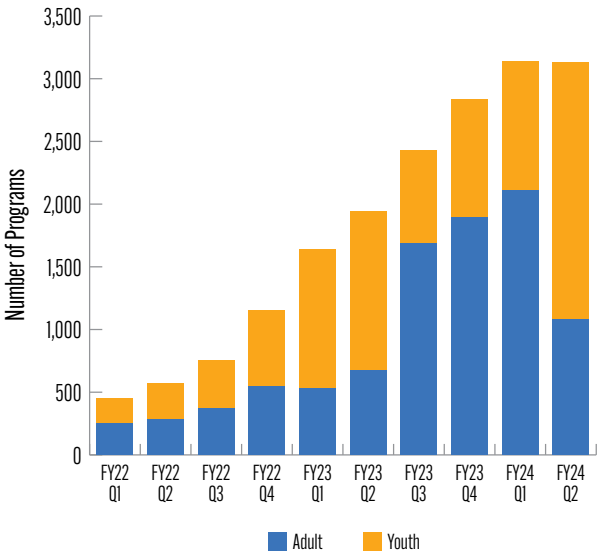
The Library continuously enhances its collections based on usage each cycle to better meet the needs of San Francisco's diverse communities in the future. SFPL purchases materials in various formats and multiple languages to support the City's diverse community. Print books remain the primary material format for patrons; however, e-Media circulation continues to grow. Library collections investments over these two fiscal years are more than 12

percent of the Library's operating budget, above the industry standard.

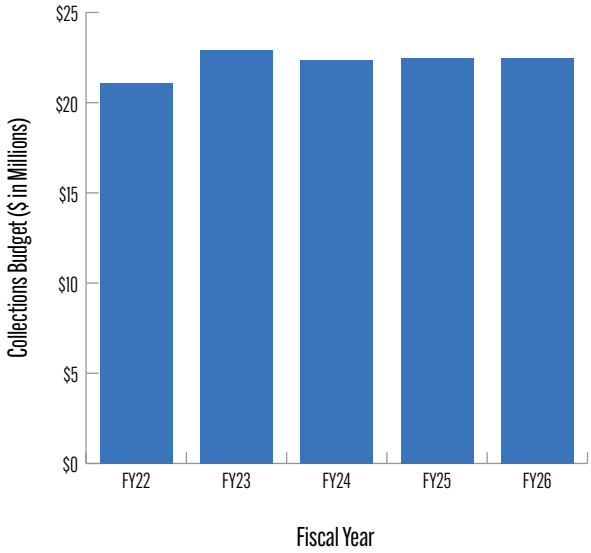
Community Input

The Library's budget highlights needs gathered from community input. In response to this input, the Library increased funding for Capital investments for multiple Library branches. The Library remains focused to take part on community partnerships and provide outreach in multiple languages through it's marketing and staff to serve San Francisco's diverse communities.

LIBRARY PROGRAMMING. *Library programming is showing a significant recovery due to seven day service and increase in staffing capacity.*



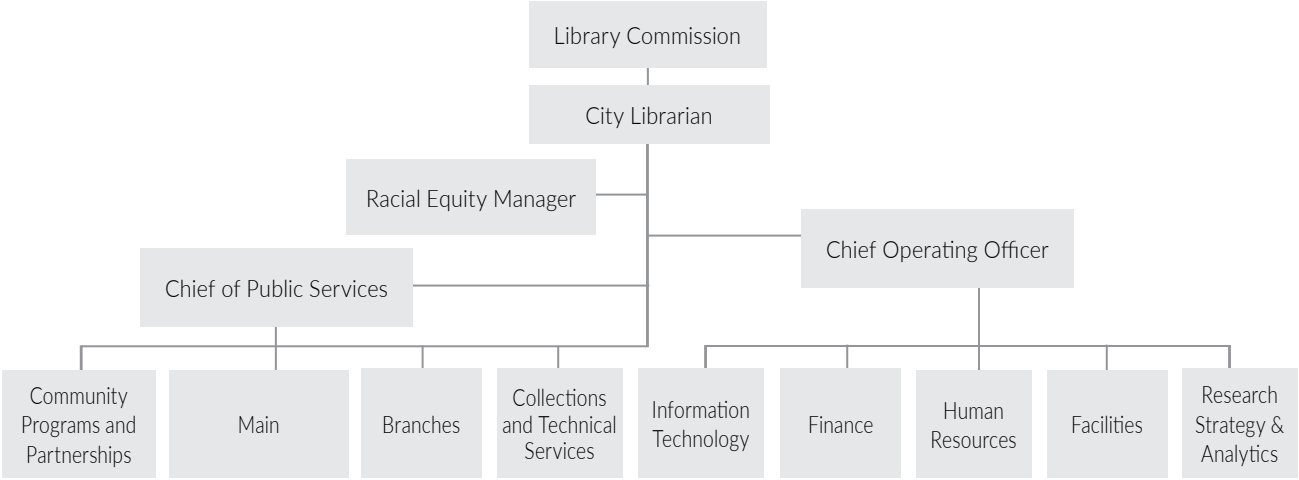
COLLECTIONS BUDGET - 5 YEAR TREND. *The Library is maintaining a stable collections budget to meet format demands.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Be the Premier Public Library in the Nation					
Value of services and items offered freely through the library	$213,478,834	$218,099,359	$217,748,410	$222,103,379	$226,545,447
Number of persons entering San Francisco Main and Branch libraries, Bookmobiles, Jail and Re-Entry Services and Juvenile Justice Center	3,398,569	3,500,000	3,150,000	3,307,500	3,570,000
Number of reference questions answered annually at the Main Library and branch libraries including Bookmobiles, Jail and Re-Entry Services and Juvenile Justice Center	424,821	437,500	393,750	413,438	446,250
Number of library cardholders	436,290	448,348	446,625	451,091	452,832
Percentage of San Franciscans who rate the quality of the library's digital collections as good or very good (biennial City Survey)	N/A	92%	85%	92%	92%
Percentage of San Franciscans who rate the quality of the library's physical collections as good or very good (biennial City Survey)	N/A	95%	85%	94%	95%
How patrons rate the quality of library staff assistance at the Main and Branch Libraries and Bookmobiles on a scale of 1-10	N/A	9.4	9.0	9.3	9.0
Excel in Management and Professional Development					
Expenditures per Number of Visits	$47	N/A	$52	$54	N/A
Provide Facilities to Meet 21st Century Needs					
Number of high and moderate security incidents reported in Library facilities	860	950	978	1,124	1,293
How patrons rate the cleanliness and maintenance of library facilities on a scale of 1 to 10	N/A	9.1	8.5	9.0	9.0
Develop Strong Community Partnerships					
Number of community group uses of library meeting rooms	1,351	950	1,250	1,350	1,300
Number of patron contacts made by the SFPL Social Service team	8,247	9,600	9,750	10,500	10,750
Provide Access to Innovative Information Services					
Number of online engagements via social networking applications	1,408,864	1,690,661	1,680,000	1,730,400	1,747,704
Number of hours used by patrons at public computer terminals, including both reserved and walk-in use	298,531	290,000	278,100	286,443	292,172
Average number of wi-fi users per day at the Main and Branch Libraries	8,118	8,400	8,200	8,500	8,585
Support & Celebrate Reading and Learning					
Number of uses of the Library's subscription databases by staff and public	1,983,307	2,100,000	1,993,224	2,003,190	2,142,000
Collection expenditures as a percentage of total operating expenditures	13%	N/A	14%	13%	N/A
Number of programs provided (adult)	2,971	3,800	2,700	4,000	4,200
Number of physical materials added to the collection	393,445	420,000	402,500	422,625	400,000
Circulation of eBooks and eMedia	5,784,792	6,000,000	5,903,756	6,080,869	6,141,678
Number of physical items in languages other than English added to the library's collection	53,903	80,000	51,750	54,338	76,000
Number of people attending adult programs	86,792	90,000	56,500	75,000	99,000
Circulation of physical books and materials	6,745,374	7,100,000	7,143,495	7,500,670	7,575,677
Percentage of adult participants in digital learning classes who applied their skills	N/A	N/A	90%	90%	N/A
Percentage of job skills program participants who report applying skills learned in work-related activities	N/A	N/A	90%	90%	N/A
Engage Youth in Learning, Workforce & Personal Growth					
Number of children and youth attending programs	138,877	141,000	125,000	143,750	145,000
Number of children and teens registered for Summer Stride	17,025	23,975	20,430	23,495	27,571
Number of children and teens receiving instruction via school visits or library visits	46,559	40,000	42,000	48,300	50,000
Number of programs provided (youth)	6,030	7,489	5,000	7,400	7,700
Percentage of Storytime participants who report spending more time engaged in early literacy activities with their children.	N/A	N/A	90%	90%	N/A

ORGANIZATIONAL STRUCTURE: PUBLIC LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	717.23	725.97	8.74	725.97	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**717.23**	**725.97**	**8.74**	**725.97**	**0.00**
Sources					
Property Taxes	79,520,000	79,330,000	(190,000)	79,600,000	270,000
Intergovernmental: State	250,000	250,400	400	250,400	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	1,020,000	20,000	(1,000,000)	20,000	
Interest & Investment Income	237,400	42,430	(194,970)	32,201	(10,229)
Expenditure Recovery	87,636	90,584	2,948	93,903	3,319
IntraFund Transfers In	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
Transfers In	20,000		(20,000)		
Beg Fund Balance - Budget Only	16,128,811	4,824,370	(11,304,441)	2,382,500	(2,441,870)
Transfer Adjustment-Source	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
General Fund	102,790,000	103,600,000	810,000	107,180,000	3,580,000
Sources Total	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**
Uses - Operating Expenditures					
Salaries	74,929,839	80,504,266	5,574,427	83,471,266	2,967,000
Mandatory Fringe Benefits	38,573,292	41,908,961	3,335,669	43,643,994	1,735,033
Non-Personnel Services	10,614,533	11,502,010	887,477	10,594,589	(907,421)
City Grant Program	650,000	826,081	176,081	847,231	21,150
Capital Outlay	33,758,000	10,883,392	(22,874,608)	7,950,000	(2,933,392)
Intrafund Transfers Out	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
Materials & Supplies	26,119,071	26,359,318	240,247	26,359,318	
Overhead and Allocations	485	638	153	638	
Services Of Other Depts	14,784,501	16,374,233	1,589,732	16,433,525	59,292
Unappropriated Rev-Designated	825,241		(825,241)	459,558	459,558
Transfer Adjustment - Uses	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
Uses Total	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**
Uses - By Division Description					
LIB Public Library	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
Uses by Division Total	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**

PUBLIC UTILITIES COMMISSION

MISSION

The San Francisco Public Utilities Commission (SFPUC) provides customers with high quality, efficient, and reliable water, power, and wastewater services in a manner that values environmental and community interests and sustains the resources entrusted in their care. For more information about this department's services, please visit **sfpuc.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $2.0 billion for the PUC is $236.7 million, or 13.2 percent, higher than the FY 2023-24 budget. This is primarily due to an increase in power purchasing, power delivery costs, and capital spending. The FY 2025-26 proposed budget of $2.2 billion is $134.5 million, or 6.6 percent, higher than the FY 2024-25 proposed budget. This change is due to increasing power purchase costs and new capital projects.

The SFPUC has a fixed 2-year (biennial) operating budget for FY 2024-25 and FY 2025-26.

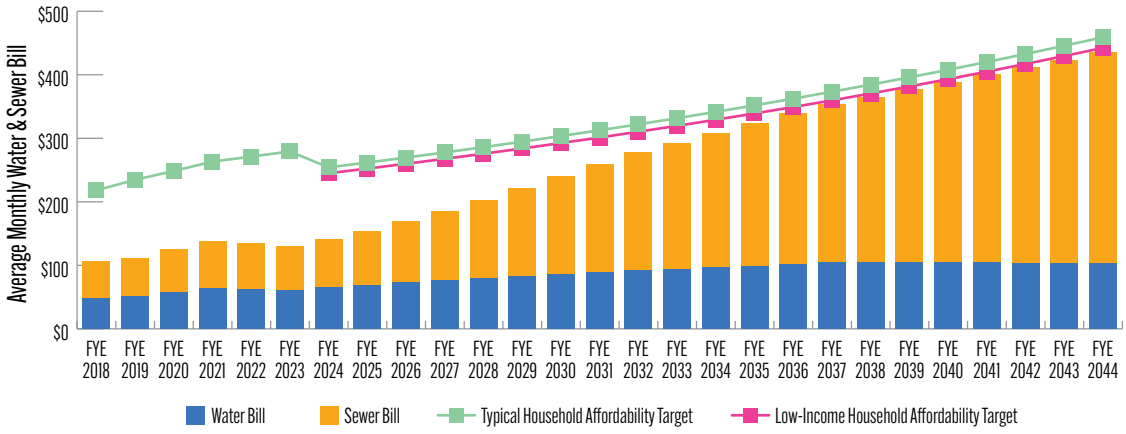
Commitment to Affordability

The SFPUC is committed to ensuring rate fairness and affordability for its customers, and this has been a core focus in developing the biennial budget and 10-Year Capital Plan. The agency adopted a new, equity-focused Affordability Policy in November 2023, which keeps rates as low as possible while maintaining necessary investments.

In the new policy, the typical household is defined as the 40th percentile median household income, rather than the 50th percentile. A low-income household is defined by the 20th percentile median household income, in line with affordability standards currently used by the Environmental Protection Agency. The additional low-income customer affordability metric aims to center customers who are most heavily burdened by San Francisco's high cost of living.

For low-income households, bills are calculated at both retail rates and after accounting for applicable discount or assistance programs. Water and sewer bills will target less than 3 percent of a typical customer's income, less than 7 percent of a low-income customer's income using standard rates, and less than 5 percent of a low-income customer's income after accounting for enrollment in applicable bill discount programs. The budget and capital plans proposed follow the SFPUC's affordability policy, as shown in the chart.

To meet the Affordability Policy, the department undertook a significant effort to constrain the budget, including its 10-Year Capital Plan. This was done as part of a major initiative within the agency to improve the capital planning process, leading to more efficient budgeting that aligns with the department's capital delivery capacity. The department will continue seeking out ways to reduce capital investments costs, by applying for low-cost loans and grants.



USES BY ENTERPRISE. *This chart displays affordability targets for SFPUC customers and breaks down uses of funds by SFPUC enterprises.*

SFPUC power rates remain well below the alternative provider, PG&E. As shown in the chart on the following page, public power represents great value. Even with Hetchy Power rates increasing over the next two years, they are still expected to be 30 percent cheaper than PG&E. By using Hetchy Power for municipal buildings, the City saves $50 million annually vs. PG&E. CleanPowerSF rates are also projected to be at or below PG&E rates for residential customers.

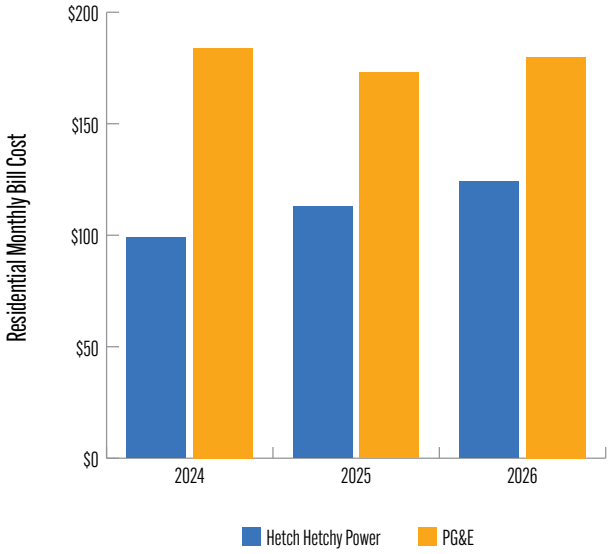
Responsible Management

The SFPUC's budget is grounded in responsibility and transparency, with a focus on core service delivery. The agency is prioritizing financial sustainability, regulatory requirements, service reliability, environmental stewardship and critical infrastructure maintenance. The SFPUC is addressing regulatory requirements by transparently planning for projects such as nutrient reduction in the San Francisco Bay. This $1.5 billion project is included in the Capital Plan for the first time and is a driver of cost increases. The agency will continue to responsibly manage the city's utility infrastructure through increased investments in water and sewer main repair and replacement, cybersecurity, and laboratory investments. Investing in the workforce is also a key part of responsible management, and this budget converts 87 temporary staff to permanent positions to encourage retention of employees performing core operating functions. The agency is also bolstering its Racial Equity and Audit teams to ensure a continued focus on equity, accountability, and transparency.

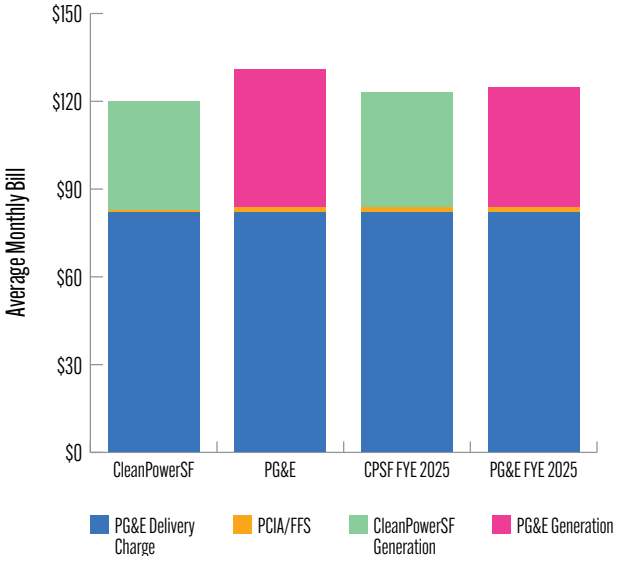
Investing Where it Matters

One of the most visible and meaningful ways the SFPUC will contribute to the recovery of the economy and restoring the vibrancy of San Francisco will be through its large capital program, which will invest over $3 billion in the next two years and $11.8 billion over the next 10 years. These investments will create thousands of local jobs while improving the City's essential utility infrastructure and resilience to climate change. The SFPUC's largest investment in the 10-year plan is in nutrient removal from the Southeast Treatment Plant outflow. The goal of the project is to reduce the amount of nitrogen discharged into San Francisco Bay. Nitrogen discharges are a regional issue, and were a contributing factor to algae blooms in 2022 and 2023. This project is necessary to comply with future nitrogen-related regulations. Other investments include the replacement of aging infrastructure such as the 100-year-old Moccasin Penstock. This carries water down the mountains from Hetch Hetchy Reservoir, generating clean hydroelectric power.

The capital plan will also support the City in fighting climate change. For example, the capital plan includes projects to mitigate erosion at Ocean Beach, and expand the Hetch Hetchy Power system, providing clean electric vehicle and ferry charging at the Port of San Francisco and San Francisco International Airport. Through the Mayor's proposed budget, the department is also continuing the acquisition of PG&E's San Francisco electricity distribution network, enabling the SFPUC to directly provide reliable, cost effective, and clean electricity to all San Francisco residents.

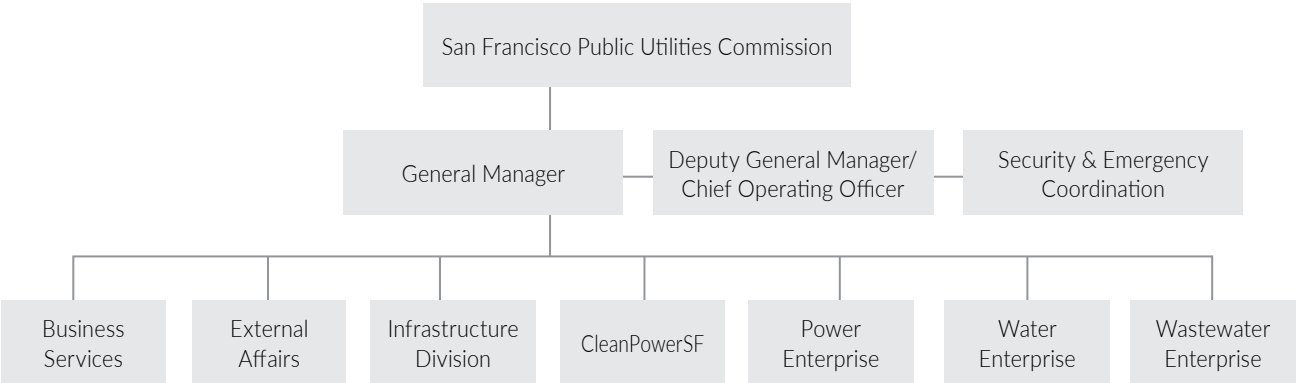


HETCHY POWER. *This chart compares average monthly residential power bills for Hetch Hetchy Power and PG&E.*



CLEANPOWERSF. *This chart compares average monthly residential power bills for CleanPowerSF and PG&E.*

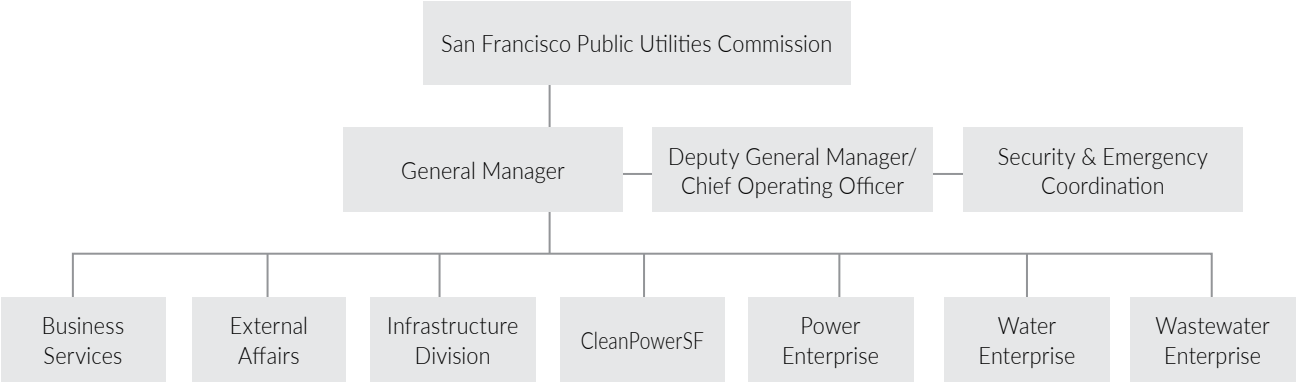
ORGANIZATIONAL STRUCTURE: PUBLIC UTILITIES COMMISSION



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Act as Environmental Stewards					
Percent of biogas going to beneficial uses - Oceanside Plant	0.0%	0.0%	75%	0.0%	50%
Gallons of stormwater managed annually by green infrastructure	278,000,000	291,000,000	264,000,000	300,000,000	313,000,000
Percent of water supplied by alternative sources to the system as a whole	3.2%	3.4%	3.4%	3.4%	3.4%
Percent of biogas going to beneficial uses - Southeast Plant	36%	75%	50%	75%	75%
Average water used by San Francisco residential customers (gpcd)--rolling average	38	38	50	50	50
Average water used by San Francisco residential customers (gpcd)	43	43	50	45	45
CleanPowerSF customer account retention rate	95%	90%	90%	90%	90%
Provide Reliable Services and Assets					
Percent of dry weather main sewer overflows per 100 miles of main sewer	0.1%	1.2%	3.0%	3.0%	3.0%
Percent of in-city service connections without water for more than four hours due to unplanned outage	0.1%	0.6%	0.1%	0.1%	0.1%
System renewal and replacement rates for In-City Water distribution mains (percent)	0.9%	0.5%	1.5%	1.5%	1.5%
System renewal and replacement rates for Wastewater pipelines (percent)	1.0%	0.8%	1.1%	1.4%	1.4%
Percent of street light outages complying with 48-hour SFPUC response goal; simple street light repaired	95%	95%	80%	100%	100%
Maintain Financial Sustainability					
Average Residential Wastewater bill as percent of median income in San Francisco	0.7%	0.6%	0.8%	0.7%	0.8%
Average Residential Water bill as percent of median income in San Francisco	0.6%	0.6%	0.6%	0.6%	0.6%
Average Residential Power bill as percent of median income in San Francisco	0.7%	0.7%	0.7%	0.7%	0.8%
Operating cost coverage for Power	1.3	0.8	0.9	0.9	0.9
Operating cost coverage for Wastewater	1.8	1.6	2.1	2.0	2.1
Operating cost coverage for Water	1.8	1.9	2.1	2.1	2.1
Achieve Organizational Excellence					
Number of employees over the maximum permissible overtime threshold	18	6.0	16	10	10
Build an Effective Workforce					
Time to hire	373	100	275	90	80
Number of promotions	342	267	300	350	400
Foster Trust and Engagement with Stakeholders					
Eligible households enrolled in Community Assistance Program (CAP)	18%	20%	20%	20%	20%
Number of adults and children who have participated in SFPUC sponsored education programs	4,198	3,250	3,250	3,500	3,500
Percent of eligible electric customers receiving low-income discount rate	52%	60%	70%	65%	65%
Eligible customers enrolled in California Alternate Rates for Energy (CARE) for CleanPowerSF Customers	78%	78%	90%	90%	90%
Percentage of retail customers rating the SFPUC as "good" or better on a customer survey	89%	90%	90%	90%	90%

ORGANIZATIONAL STRUCTURE: PUBLIC UTILITIES COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	2,129.75	2,191.82	62.07	2,226.74	34.92
Non-Operating Positions (CAP/Other)	(406.24)	(422.99)	(16.75)	(431.90)	(8.91)
Net Operating Positions	**1,723.51**	**1,768.83**	**45.32**	**1,794.84**	**26.01**

Sources

Charges for Services	1,496,497,235	1,656,143,599	159,646,364	1,748,281,503	92,137,904
Rents & Concessions	14,640,400	13,382,096	(1,258,304)	13,849,077	466,981
Other Revenues	40,292,320	44,991,814	4,699,494	46,246,347	1,254,533
Interest & Investment Income	4,507,000	14,645,157	10,138,157	10,659,609	(3,985,548)
Expenditure Recovery	197,117,443	217,434,568	20,317,125	249,454,799	32,020,231
IntraFund Transfers In	214,138,146	321,750,973	107,612,827	365,634,612	43,883,639
Transfers In	46,523,886	49,861,150	3,337,264	52,908,683	3,047,533
Beg Fund Balance - Budget Only	35,438,527	78,563,172	43,124,645	91,172,582	12,609,410
Transfer Adjustment-Source	(260,657,494)	(371,607,585)	(110,950,091)	(418,538,757)	(46,931,172)
General Fund					
Sources Total	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**

Uses - Operating Expenditures

Salaries	316,251,021	337,879,360	21,628,339	354,423,984	16,544,624
Mandatory Fringe Benefits	126,852,172	134,719,440	7,867,268	141,859,782	7,140,342
Non-Personnel Services	583,597,873	653,357,857	69,759,984	667,418,080	14,060,223
City Grant Program	2,831,524	3,181,524	350,000	3,178,837	(2,687)
Capital Outlay	15,581,607	17,156,147	1,574,540	17,586,577	430,430
Debt Service	435,545,028	466,743,203	31,198,175	524,540,803	57,797,600
Facilities Maintenance	46,886,510	61,731,170	14,844,660	62,676,503	945,333
Intrafund Transfers Out	214,138,146	321,750,973	107,612,827	365,634,612	43,883,639
Materials & Supplies	39,875,564	44,364,049	4,488,485	44,742,650	378,601
Overhead and Allocations	(92,597,355)	(101,031,279)	(8,433,924)	(104,443,471)	(3,412,192)
Programmatic Projects	2,851,014	2,746,932	(104,082)	2,512,012	(234,920)
Services Of Other Depts	111,600,913	121,978,977	10,378,064	127,227,676	5,248,699
Transfers Out	46,614,485	53,451,749	6,837,264	52,999,282	(452,467)
Unappropriated Rev-Designated	66,434,681	41,961,494	(24,473,187)	38,173,912	(3,787,582)
Unappropriated Rev Retained	132,691,774	236,780,933	104,089,159	279,675,973	42,895,040
Transfer Adjustment - Uses	(260,657,494)	(371,607,585)	(110,950,091)	(418,538,757)	(46,931,172)
Uses Total	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**

Uses - By Division Description

HHP CleanPowerSF	369,554,174	464,121,833	94,567,659	463,274,699	(847,134)
HHP Hetch Hetchy Water & Power	315,158,785	346,411,077	31,252,292	382,248,993	35,837,916
PUB Public Utilities Bureaus	974,788	938,043	(36,745)	960,480	22,437
WTR Water Enterprise	674,483,432	738,763,194	64,279,762	785,008,801	46,245,607
WWE Wastewater Enterprise	428,326,284	474,930,797	46,604,513	528,175,482	53,244,685
Uses by Division Total	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**

PUBLIC WORKS

MISSION

San Francisco Public Works (DPW) cares for and builds the City's assets for the people of San Francisco. For more information about this department's services, please visit **sfpublicworks.org**

BUDGET ISSUES & DETAILS

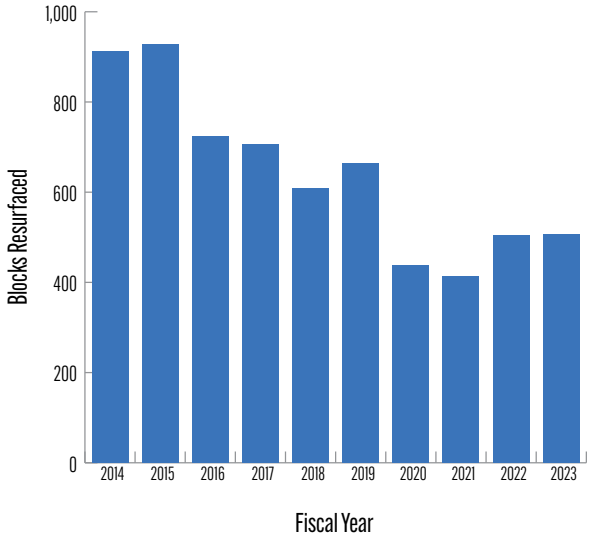
The proposed Fiscal Year (FY) 2024-25 budget of $450.8 million for the Department of Public Works (DPW) is $2.4 million, or 0.5 percent, lower than the FY 2023-24 budget. This is primarily due to increased costs for salaries and benefits offset by reduced capital project funding. The FY 2025-26 proposed budget of $404.9 million is $45.9 million, or 10.2 percent, lower than the FY 2024-25 proposed budget. This change is primarily due to reductions in capital project funding.

Clean Streets and Graffiti Removal

The Mayor's proposed budget continues funding for the expanded street cleaning operations and graffiti abatement services. Along with fostering street and sidewalk cleanliness, Public Works will continue the courtesy graffiti abatement program for storefronts and other private property in the City's diverse neighborhood commercial corridors. Launched in December 2022, this program relieves participating property owners and businesses of the financial burdens of removing tags from their buildings and to let professional Public Works crews or department contractors wipe out unsightly graffiti. The pilot program has been valuable for small businesses and property owners by alleviating the costs of graffiti removal, while also enhancing San Francisco's neighborhoods by eliminating the unsightly graffiti. The average turnaround time to remove reported tags is less than a week.

Curb Ramps, Tree Planting, Pothole Repair, and Street Resurfacing Programs

The Department's programs, including curb ramps, tree planting, pothole repair and street resurfacing, incorporate geographic equity to improve all of San Francisco's neighborhoods. The Curb Ramp program, in coordination with the Mayor's Office on



ANNUAL BLOCKS RESURFACED. *An annual average of 641 blocks per year have been resurfaced since FY 2014.*

Disability, prioritizes locations most requested by people with disabilities. The tree planting program focuses on areas with lower tree canopy cover, which usually corresponds with low-income and disadvantaged communities. The street resurfacing program is prioritized based on a specific street's regionally tracked Pavement Condition Index (PCI) score.

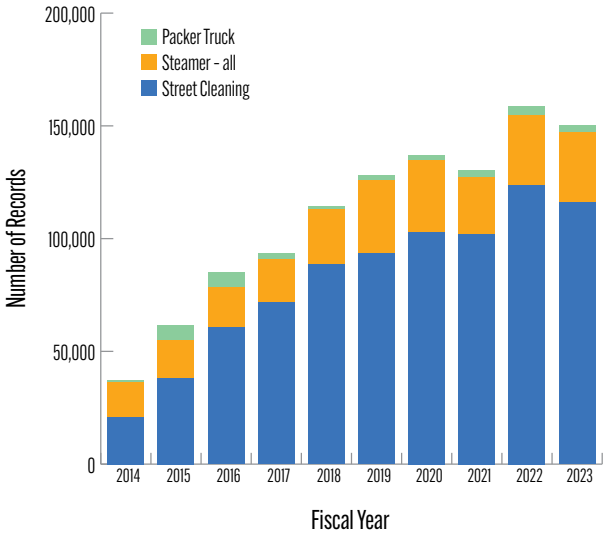
Sidewalk Vending Permits and Enforcement

In September 2022, the Bureau of Street-use and Mapping developed a new street vending permit that creates a legal path for selling wares on the sidewalk, while giving Public Works street inspectors, with police support, a tool to enforce laws on stolen goods, enabling access to BART stations, Muni stops, shops and restaurants without having to navigate items blocking the sidewalk. The daily operation has improved street conditions in the Mission, Mid-Market and Chinatown neighborhoods, when inspectors are present.

Tenderloin Joint Field Operations and Healthy Streets Operations Center

Public Works participates in a daily joint field operation in the Tenderloin that brings together multiple City departments, including Public Health, Police, Homelessness and Supportive Housing and Fire, to make the Tenderloin neighborhood safer, healthier, cleaner and more inviting. Public Works street cleaning crews are on the ground daily in the neighborhood, power washing sidewalks, removing litter and debris, sweeping gutters, abating graffiti and pressure washing streets. The department also participates in the multi-agency Healthy Streets Operations Center, which focuses on encampment cleanups and services-led resolutions citywide.

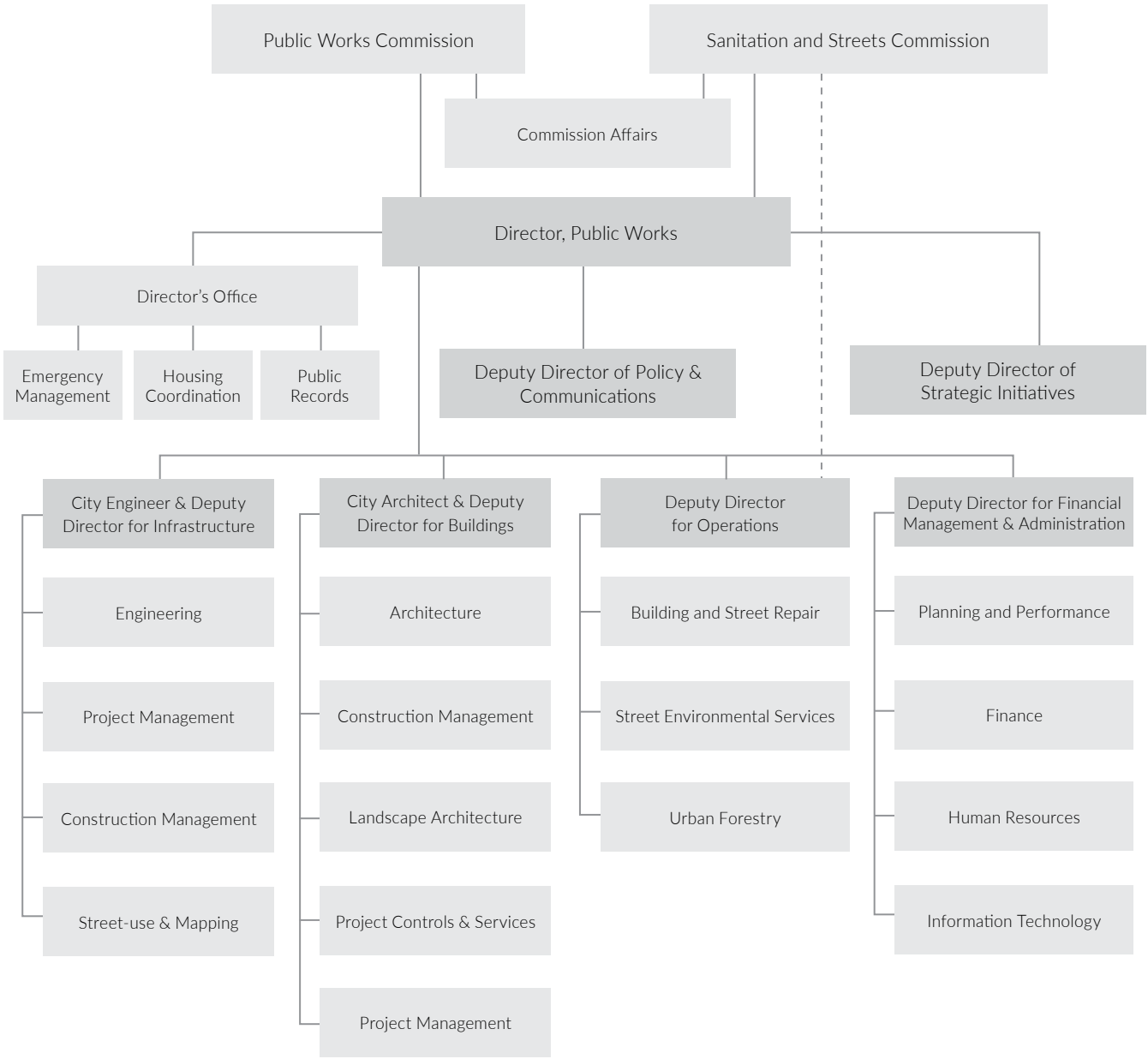
ANNUAL STREET CLEANING SERVICE ORDER (SO) VOLUME BY PROBLEM DESCRIPTION. *Service volume has increased by 304 percent in FY23 compared to FY 14. SO volume has increased by 17 percent in the past 5 years, from FY19. This data excludes SOs categorized in the Encampment problem description since Encampment data is unavailable prior to FY17.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Be the Best Place to Work					
Lost Workday Rate (due to injury or illness) for Public Works	4.7	4.8	5.0	4.9	4.7
Preventable motor vehicle accident rate per 100 vehicles in Public Works fleet	6.5	4.7	4.9	6.5	4.6
Drive Innovation & Exceptional Service					
Cost per block paved by BSSR	$42,109	$52,307	$52,307	$57,538	$63,292
Map backlog as a percentage of all active maps	19%	3.0%	12%	10%	10%
Percent of all approvals for property subdivisions and condominium conversions issued within 50 days	91%	95%	95%	90%	90%
Percentage change order cost to original contracts, due to errors and omissions in design, for projects exceeding $2 million	0.1%	0.0%	0.0%	0.0%	3.0%
Percentage change order cost to original contracts, due to errors and omissions in design, for projects not exceeding $2 million	0.3%	0.4%	1.4%	1.4%	3.0%
Percentage change order cost to original contracts, for projects exceeding $2 million	0.7%	0.4%	0.0%	0.0%	2.6%
Percentage change order cost to original contracts, for projects not exceeding $2 million	6.7%	6.8%	1.6%	1.6%	4.2%
Percentage of construction contracts advertised wherein the lowest bid received is within a range of 80% to 110% of the Architect-Engineer cost estimate	63%	80%	80%	80%	80%
Percentage of decisions rendered on street use permit requests within established time frames	90%	95%	95%	95%	95%
Percentage of graffiti requests abated within 48 hours (public property)	36%	95%	95%	95%	95%
Percentage of graffiti requests on private property inspected within three days	N/A	N/A	95%	95%	N/A
Percentage of pothole service requests responded to within 72 hours	91%	90%	90%	90%	90%
Percentage of projects for which contracts are awarded on first bid solicitation	100%	85%	85%	85%	85%
Percentage of street cleaning requests abated within 48 hours	79%	95%	95%	95%	95%
Percentage of street use complaints responded to within service level agreement time frames	87%	95%	95%	95%	95%
Improve & Inspire Stewardship of Public Spaces					
Number of blocks of City streets paved or preserved	507	500	500	500	500
Number of curb miles mechanically swept	163,902	148,589	160,000	160,000	160,000
Number of pothole service orders received	2,488	2,306	1,927	N/A	N/A
Number of street trees planted	1,011	1,378	2,900	1,878	2,378
Pavement Condition Index (PCI)	74	74	75	N/A	N/A
Percentage of buildable locations with curb ramps in good condition	74%	75%	75%	75%	75%
Volume of graffiti service orders received (private)	22,672	23,726	N/A	N/A	N/A
Volume of graffiti service orders received (public)	28,285	29,574	N/A	N/A	N/A
Volume of street cleaning requests	152,735	155,043	N/A	N/A	N/A

ORGANIZATIONAL STRUCTURE: PUBLIC WORKS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	1,808.89	1,795.05	(13.84)	1,775.24	(19.81)
Non-Operating Positions (CAP/Other)	(644.37)	(645.00)	(0.63)	(645.00)	
Net Operating Positions	**1,164.52**	**1,150.05**	**(14.47)**	**1,130.24**	**(19.81)**
Sources					
Intergovernmental: State	63,855,791	64,285,524	429,733	65,493,545	1,208,021
Charges for Services	29,749,413	34,496,036	4,746,623	35,124,751	628,715
Licenses, Permits,& Franchises	498,000	516,277	18,277	531,817	15,540
Other Revenues	508,002		(508,002)		
Interest & Investment Income	14,331,944	14,069,552	(262,392)	28,484	(14,041,068)
Expenditure Recovery	159,979,279	157,541,352	(2,437,927)	176,214,541	18,673,189
IntraFund Transfers In	1,702,399	1,075,900	(626,499)	1,800,588	724,688
Transfers In	2,297,682	2,454,798	157,116	2,454,798	
Other Financing Sources	44,426,849	37,962,947	(6,463,902)		(37,962,947)
Beg Fund Balance - Budget Only	17,041,007	22,316,143	5,275,136	6,503,379	(15,812,764)
Transfer Adjustment-Source	(4,000,081)	(3,530,698)	469,383	(4,255,386)	(724,688)
General Fund	122,838,893	119,612,042	(3,226,851)	120,956,099	1,344,057
Sources Total	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**
Uses - Operating Expenditures					
Salaries	153,580,638	157,264,751	3,684,113	161,883,815	4,619,064
Mandatory Fringe Benefits	62,843,271	65,007,650	2,164,379	67,263,639	2,255,989
Non-Personnel Services	24,224,748	26,560,886	2,336,138	27,576,147	1,015,261
City Grant Program	9,234,885	7,617,105	(1,617,780)	7,613,676	(3,429)
Capital Outlay	107,573,262	103,106,781	(4,466,481)	58,717,682	(44,389,099)
Debt Service	10,477,000	8,650,000	(1,827,000)		(8,650,000)
Facilities Maintenance	1,040,738		(1,040,738)		
Intrafund Transfers Out	1,702,399	1,075,900	(626,499)	1,800,588	724,688
Materials & Supplies	21,074,722	4,807,789	(16,266,933)	4,743,982	(63,807)
Overhead and Allocations	928,053	1,206	(926,847)	3,317	2,111
Programmatic Projects	9,141,865	25,269,032	16,127,167	22,829,510	(2,439,522)
Services Of Other Depts	46,910,815	47,324,756	413,941	50,258,244	2,933,488
Transfers Out	5,396,207	5,484,232	88,025	5,423,644	(60,588)
Unappropriated Rev-Designated	3,100,656	2,160,483	(940,173)	993,758	(1,166,725)
Transfer Adjustment - Uses	(4,000,081)	(3,530,698)	469,383	(4,255,386)	(724,688)
Uses Total	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**
Uses - By Division Description					
DPW Administration	(8,515,730)	(4,752,413)	3,763,317	(9,403,000)	(4,650,587)
DPW Buildings	47,344,557	48,375,368	1,030,811	33,148,198	(15,227,170)
DPW Infrastructure	177,206,970	170,407,899	(6,799,071)	143,436,427	(26,971,472)
DPW Operations	236,784,168	236,344,261	(439,907)	237,232,186	887,925
DPW Public Works Oversight	409,213	424,758	15,545	438,805	14,047
Uses by Division Total	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**

RECREATION AND PARKS

MISSION

The Recreation and Parks Department (REC) strives to foster the well-being of San Francisco's diverse community by maintaining beautiful parks, preserving the environment, and providing enriching recreational activities. REC maintains more than 220 parks, playgrounds, and open spaces. These include Camp Mather, the Marina Yacht Harbor, six municipal golf courses, and other recreational facilities and urban forestry areas. For more information about this department's services, please visit **sfrecpark.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $255.9 million for the Recreation and Parks Department is $7.2 million, or 2.7 percent, lower than the FY 2023-24 budget. This is primarily due to holding open vacant positions, decreased interdepartmental spending, and reduced capital project funding. The FY 2025-26 proposed budget of $255.8 million is $0.2 million, or 0.1 percent, lower than the FY 2024-25 proposed budget. This change is due to ongoing holding of vacant positions.

Economic Recovery

REC is facing flat or decreasing earned revenue, slow growth in the Open Space Fund, increasing utility and workorder costs, and an expansion of its scope of work in recent years. The Department continues to absorb increasing costs for park rangers and park ambassadors to combat vandalism and is still recovering financially from the 2023 winter storms that resulted in almost $10 million in damage.

To balance the budget, REC proposes substantial overall reductions to be implemented by FY 2025-26. This includes keeping vacant positions open, not backfilling new vacancies, and reducing non-personnel and materials & supplies spending.

Revenue Measures

The department is proposing new revenue-generating measures, including an overall 15.7 percent increase to Marina Yacht Harbor berthing rates in each of the next two years that has been submitted to the Board of Supervisors. The proposal was based on the Budget and Legislative Analyst calculated increase necessary to eliminate the current General Fund subsidy. The proposal includes a new, more progressive rate structure with larger rate increases for longer berths and provides San Francisco residents a fifteen percent berthing license credit.

Two new $5 fees have been proposed as part of the budget. Funding from tennis court reservation fees would support operations and ensure that courts would be utilized when reserved. New scholarship fee funding bolsters departmental revenue otherwise waived when providing a scholarship. Eligibility in the REC Scholarship Program gives low income residents at least a 50 percent discount and as much as 100 percent off program registration.

Capital and Maintenance

REC will continue to honor voter investment in parks and facilities by allocating $15 million of General Fund annually for capital improvements and maintenance. Key program investments include ADA improvements, forestry, and playfield replacements.

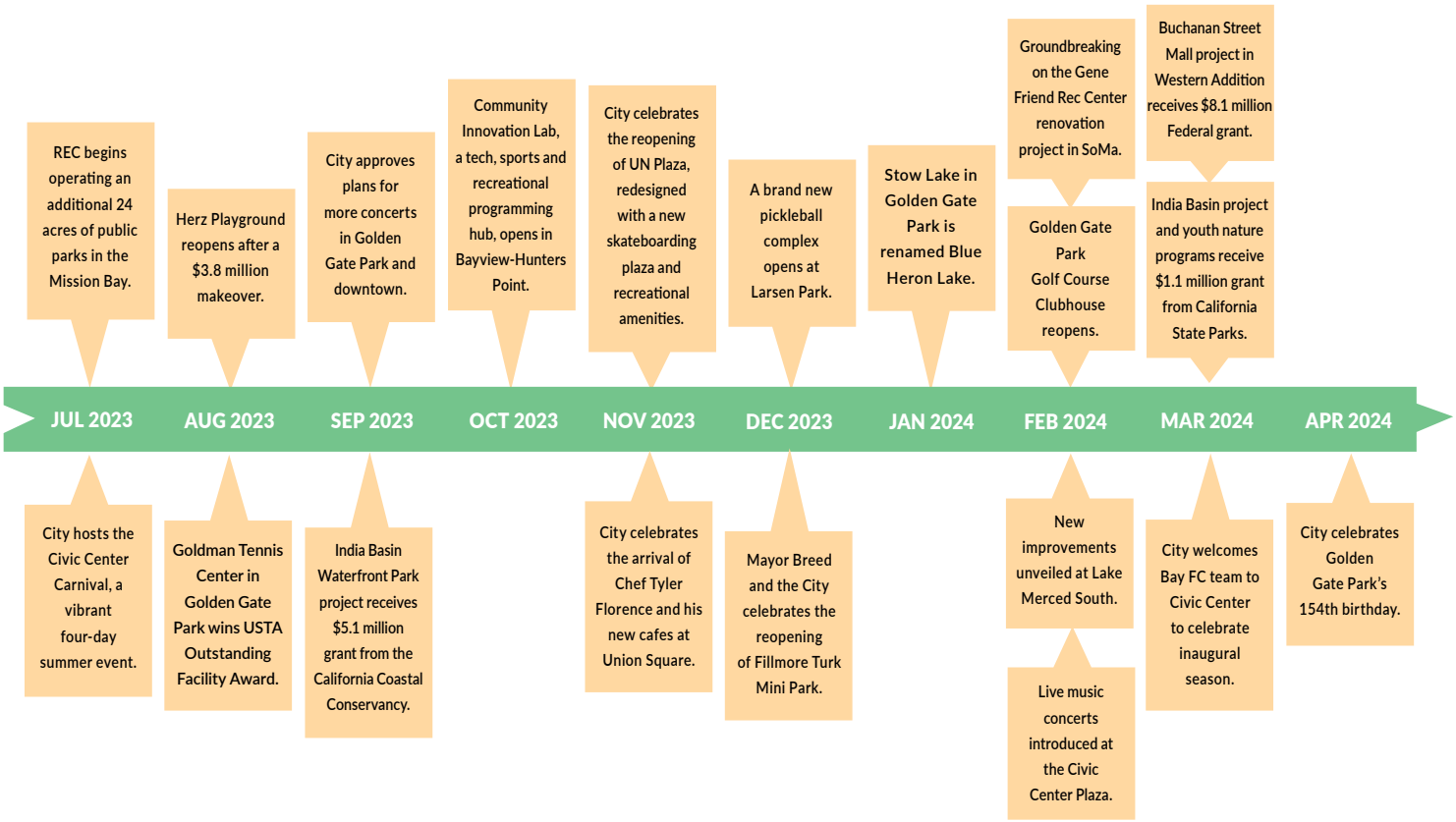
New Parks in the Southeast

Upon REC Commission and Office of Community Investment and Infrastructure (OCII) approval, the Department will begin to maintain the Hunters Point Shipyard parks on January 1, 2025. In addition, a new campus manager position will coordinate services and programming at the new India Basin Waterfront Park.

Equity Remains a Primary Focus of the Department

REC will continue providing critical equity programming, such as Requity, Peace Parks, the Tennis Learning Center (TLC), and discounted Camp Mather fees. Peace Parks promote community wellness and violence prevention in vulnerable communities. TLC offers tutoring, tennis instruction, and other support services for 100 underserved elementary students annually. REC also provides discounts for eligible residents at Camp Mather and engages inner-city youth through the Teen Outdoor Experience program.

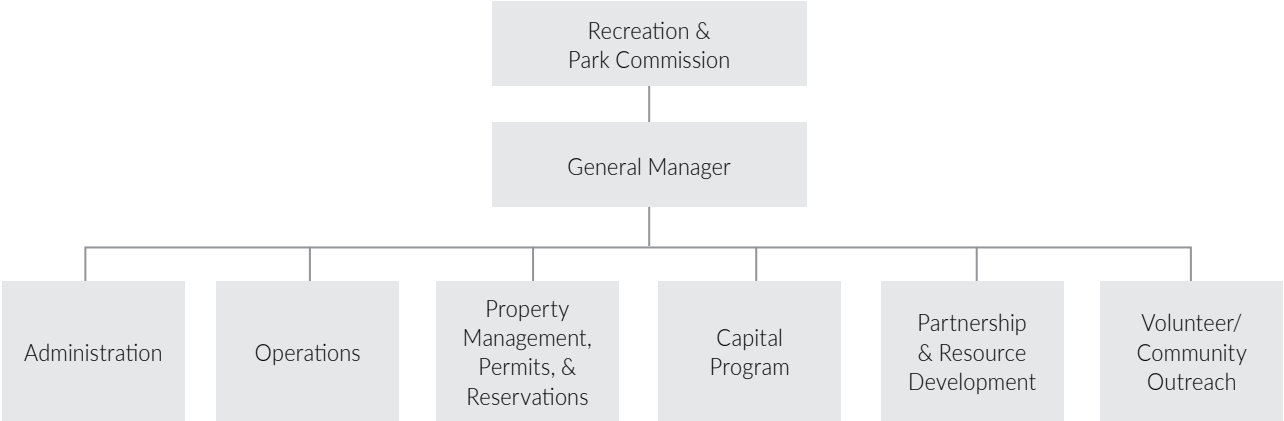
RECREATION AND PARKS HIGHLIGHTS (FY 2023-24)



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
1. Inspire Place					
Annual work order completion rate	83%	75%	75%	75%	75%
Citywide Average Park Score	91%	90%	91%	91%	90%
Operating Investment Per Acre of San Francisco Parks Maintained (Excluding Golf and Natural Areas)	$22,641	$26,975	$22,700	$28,000	$29,000
Park acres per 1,000 residents	5.0	5.0	4.7	4.7	4.6
Percentage of graffiti work orders completed within 48 hours	33%	33%	75%	75%	75%
Percentage of seismically updated recreation facilities	74%	74%	74%	74%	77%
2. Inspire Play					
Number of recreation course registrations	38,693	37,351	40,000	40,000	38,000
Percentage of program registrants receiving scholarships	26%	17%	15%	15%	15%
Percentage of recreation courses with 70% capacity of class size	86%	75%	75%	75%	75%
Satisfaction rate among recreation program participants	91%	93%	90%	90%	90%
3. Inspire Investment					
Number of recreation and park volunteer hours	209,480	110,000	215,000	215,000	215,000
Rate of Engagement: number of digital media recipients	111,568	127,500	120,000	129,000	130,000
Rate of Engagement: number of social media followers	84,309	90,000	86,000	93,000	95,000
4. Inspire Stewardship					
Percentage of diverted waste material	52%	54%	50%	55%	55%
Percentage reduction in potable water use compared to SFPUC baseline	-42.0%	-40.0%	-20.0%	-10.0%	-10.0%
Tree replacement ratio	1.0	5.0	2.0	2.0	2.0
5. Inspire Team					
Number of training hours completed by RPD staff	9,327	5,000	N/A	9,800	10,200

ORGANIZATIONAL STRUCTURE: RECREATION AND PARKS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	1,017.44	1,023.53	6.09	1,003.53	(20.00)
Non-Operating Positions (CAP/Other)	(30.62)	(32.00)	(1.38)	(32.00)	
Net Operating Positions	**986.82**	**991.53**	**4.71**	**971.53**	**(20.00)**

Sources

Property Taxes	79,520,000	79,330,000	(190,000)	79,600,000	270,000
Intergovernmental: Federal		2,000,000	2,000,000		(2,000,000)
Intergovernmental: Other	3,387,123	3,584,059	196,936	3,696,523	112,464
Intergovernmental: State	145,000	1,164,085	1,019,085	145,000	(1,019,085)
Charges for Services	45,776,257	45,757,579	(18,678)	48,921,382	3,163,803
Fines, Forfeiture, & Penalties	11,000,000		(11,000,000)		
Rents & Concessions	19,590,095	18,978,238	(611,857)	20,360,158	1,381,920
Other Revenues	5,112,746	1,593,489	(3,519,257)	1,109,587	(483,902)
Interest & Investment Income		630,498	630,498	(64,282)	(694,780)
Expenditure Recovery	4,120,169	4,499,262	379,093	4,531,312	32,050
IntraFund Transfers In	8,160,836	10,522,058	2,361,222	10,666,072	144,014
Transfers In	24,069,033	15,507,469	(8,561,564)	12,706,328	(2,801,141)
Beg Fund Balance - Budget Only	6,505,711	9,927,213	3,421,502	7,281,839	(2,645,374)
Transfer Adjustment-Source	(32,229,869)	(25,588,640)	6,641,229	(23,372,400)	2,216,240
General Fund	87,943,289	88,020,764	77,475	90,174,910	2,154,146
Sources Total	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**

Uses - Operating Expenditures

Salaries	101,853,163	104,523,036	2,669,873	105,874,075	1,351,039
Mandatory Fringe Benefits	41,871,501	43,154,711	1,283,210	44,023,057	868,346
Non-Personnel Services	25,639,466	25,051,797	(587,669)	25,060,089	8,292
City Grant Program	2,263,831	2,365,127	101,296	2,291,806	(73,321)
Capital Outlay	39,508,959	24,110,059	(15,398,900)	22,680,851	(1,429,208)
Carry-Forward Budgets Only	(100,000)		100,000		
Debt Service	1,458,020	1,458,020		1,458,020	
Facilities Maintenance	2,153,000	5,004,135	2,851,135	4,855,040	(149,095)
Intrafund Transfers Out	8,160,836	10,522,058	2,361,222	10,666,072	144,014
Materials & Supplies	6,205,446	5,988,946	(216,500)	5,988,946	
Overhead and Allocations	(1,373,795)	(1,663,290)	(289,495)	(1,886,570)	(223,280)
Programmatic Projects	8,295,406	11,323,763	3,028,357	8,388,769	(2,934,994)
Services Of Other Depts	35,325,393	34,609,770	(715,623)	37,022,346	2,412,576
Transfers Out	24,069,033	15,066,582	(9,002,451)	12,706,328	(2,360,254)
Transfer Adjustment - Uses	(32,229,869)	(25,588,640)	6,641,229	(23,372,400)	2,216,240
Uses Total	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**

Uses - By Division Description

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

RENT ARBITRATION BOARD

MISSION

The Rent Arbitration Board's (RNT) mission is to protect tenants from excessive rent increases and unjust evictions, while assuring fair and adequate rents for landlords. The Board also strives to provide fair and even-handed treatment for both tenants and landlords through efficient and consistent administration of the rent law. For more information about this department's services, please visit **sf.gov/rent-board**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $13.8 million for the Rent Board is $3.9 million, or 22.1 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in interdepartmental spending. The FY 2025-26 proposed budget of $14.4 million is $0.6 million, or 4 percent higher than the FY 2024-25 proposed budget. This change is due to salary and benefit cost increases.

The Rent Board Housing Inventory

Recent legislation requires owners of residential housing units to report occupancy and vacancy information to the Rent Arbitration Board (RNT). The Rent Board Housing Inventory can be found online and property owners can report for free. Property owners who have tenants receive a rent increase license upon their submission. To manage this change in legislation and to better serve residents' needs, RNT has established an Inventory and Fee Unit in collaboration with the SF311 Customer Service Center. In addition, RNT aims to make Housing Inventory data more accessible.

Foundations of Equity in Services and Programming

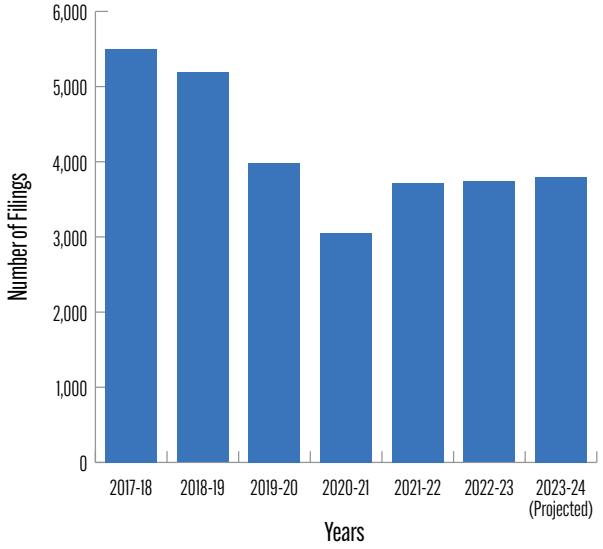
RNT continues to focus an equity lens on equity, by collecting concrete data to better inform the local housing landscape, and providing targeted inventory and fee-related outreach to small property owners in Chinese, Spanish, and Filipino. RNT has expanded its Public Information Unit and is reevaluating its core service priorities, shifting from a traditional model of services which can hide problems and trends in vulnerable populations.

Investing in Modernization and Data Sharing

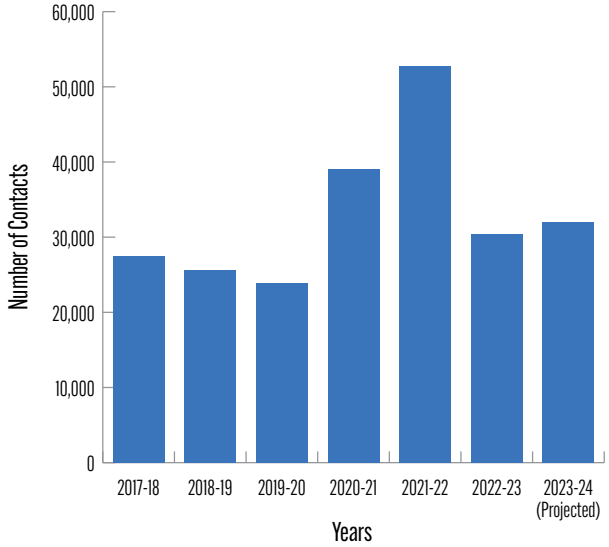
RNT is undertaking a business workflow modernization project to provide more efficient services to the public. RNT now uses a modern call center, accepts filings by email, conducts both remote and in-person hearings, and hosts an online Housing Inventory portal and a contactless online platform for the public to make fee payments and request fee exemptions. Additionally, RNT seeks to implement a new primary database that will accept online filings

and streamline workflow processes. RNT now shares multiple types of data on DataSF, including Housing Inventory data. RNT continues to streamline and standardize its data-sharing practices with other City departments and increase its effectiveness by providing timely data and documents, which helps expedite permitting and decision-making processes.

TOTAL FILINGS. *The Rent Board accepts petitions from renters and landlords seeking arbitration of disputes, reporting issues with housing conditions, or otherwise seeking assistance with conflicts relating to the Rent Ordinance, as well as being the site of Ellis, owner move-in, and other eviction notice filings, and buyout filings.*



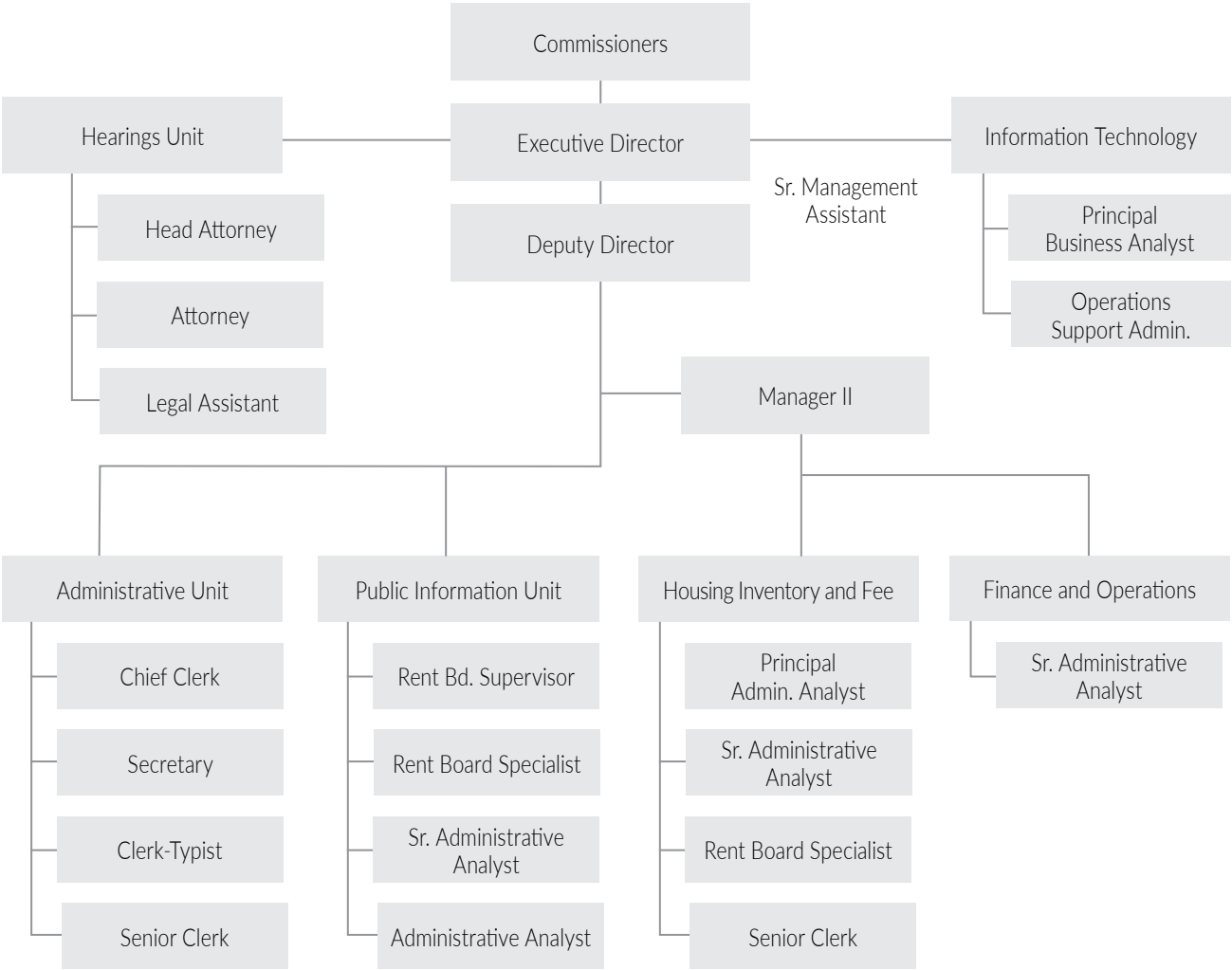
PHONE COUNSELING CONTACTS. *Phone counseling interactions on all matters, including petition filing, evictions, fee, and housing inventory.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Educate Employees About Retirement Readiness					
Total number of visits to main website (mysfers.org)	1,567,351	1,000,000	2,000,000	1,050,000	1,100,000
Percentage of eligible City employees who participate in the Deferred Compensation Plan	57%	50%	50%	55%	55%
Prudently Invest the Trust Assets					
Return on investment ranking of 50th percentile or better among public pension plans with assets in excess of $1 billion, using 5-year average return (1 equals yes)	1.0	1.0	1.0	1.0	1.0

ORGANIZATIONAL STRUCTURE: RENT ARBITRATION BOARD



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	49.88	49.94	0.06	49.94	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**49.88**	**49.94**	**0.06**	**49.94**	**0.00**
Sources					
Charges for Services	12,950,258	12,769,423	(180,835)	13,624,148	854,725
Beg Fund Balance - Budget Only	4,774,965	1,042,930	(3,732,035)	747,252	(295,678)
General Fund					
Sources Total	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Uses - Operating Expenditures					
Salaries	7,747,722	8,059,286	311,564	8,352,425	293,139
Mandatory Fringe Benefits	2,965,934	3,124,203	158,269	3,249,803	125,600
Non-Personnel Services	4,087,558	353,232	(3,734,326)	388,778	35,546
Materials & Supplies	40,250	46,759	6,509	55,499	8,740
Overhead and Allocations	334,171	263,871	(70,300)	263,871	
Services Of Other Depts	2,549,588	1,965,002	(584,586)	2,061,024	96,022
Uses Total	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Uses - By Division Description					
RNT Rent Arbitration Board	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Uses by Division Total	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**

RETIREMENT SYSTEM

MISSION

The Retirement System (RET) works to secure, protect, and prudently invest the City's pension trust accounts, administer mandated benefit programs, and provide promised benefits. For more information about this department's services, please visit **mysfers.org**

BUDGET ISSUES & DETAILS

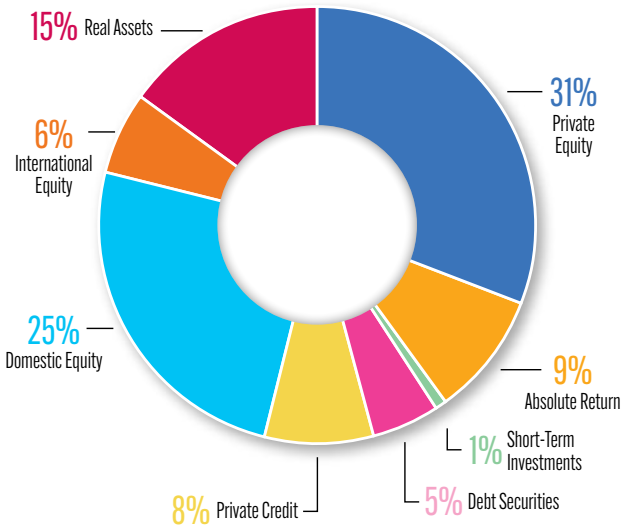
The proposed Fiscal Year (FY) 2024-25 budget of $63.6 million for the Retirement Department is $12.2 million, or 23.6 percent, higher than the FY 2023-24 budget. This is primarily due to one-time move costs and the cost of new positions. The FY 2025-26 proposed budget of $57.7 million is $6.0 million, or 9.4 percent, lower than the FY 2024-25 proposed budget. This change is due to expiration of one-time costs.

The Department's budget is entirely funded by the San Francisco Employee's Retirement System (SFERS) Trust, the Retiree Health Care Trust (RHCTF), and reimbursements from the San Francisco Deferred Compensation Plan (SFDCP) recordkeeper.

Prudently Investing the SFERS Trust

In its most recent February 2024 Actuarial Valuation Report, SFERS is 95 percent funded based on the market value of the assets as of July 1, 2023. As one of its key ongoing strategic initiatives, SFERS will continue to prudently invest the SFERS Trust assets to maintain full funding of the City's pension liabilities.

INVESTMENT ALLOCATION AS OF JUNE 30, 2023 - FAIR VALUE.
SFERS has diverse investment allocations to secure and protect Trust assets and deliver promised benefits.



Educate Employees about Retirement Planning

SFERS has a long-standing goal to provide City employees with the tools and resources needed to ensure financial wellness and retirement readiness at the end of their City employment. The Retirement System has partnered with the City's Deferred Compensation Plan to provide a more coordinated approach to employee outreach on the importance of taking advantage of retirement and savings programs offered by the City.

Enhance Member Experience

SFERS will add seven new positions funded by the SFERS Trust this fiscal year continuing a two-year staffing phase-in to provide quality benefits administration services and deliver benefits on time and accurately. In addition, SFERS continues to upgrade its member services platforms to enhance the member experience and offer 24/7 self-service. As part of this initiative, the Department is updating its website and adding online educational videos.

Leverage Technology and Enhance Resilience

The Department is embarking on a multi-year program to evolve technology, mitigate current risks and establish a technological foundation for future modernization. The plan focuses on enhancing resilience, upgrading critical software, documenting data processes and broadening web capabilities. Key initiatives include strengthening cybersecurity, shifting Retirement Services systems to the cloud, and initiating a multi-year plan for system modernization.

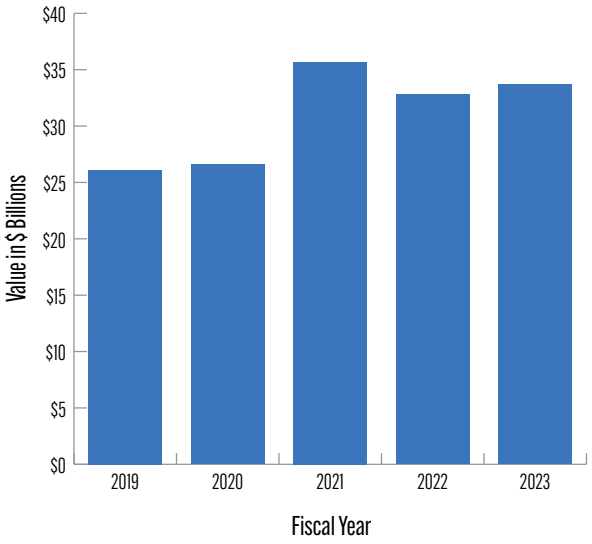
Support a Qualified and Diverse Workforce

SFERS' Racial Equity Plan involves removing barriers to successful recruitment and retention of qualified department staff with diverse educational and life experience throughout the department. To develop and support a qualified and diverse workforce, SFERS is building out an internship program in both the Retirement Services Division and the Investment Division.

Build Career Pathways

The Department has had a long-standing challenge of recruiting and retaining staff, particularly in its retirement services division. The Department is restructuring certain retirement operations and business services positions to remove recruitment and retention barriers and more closely align the required skills and experience for these positions to the long-term needs of the Department.

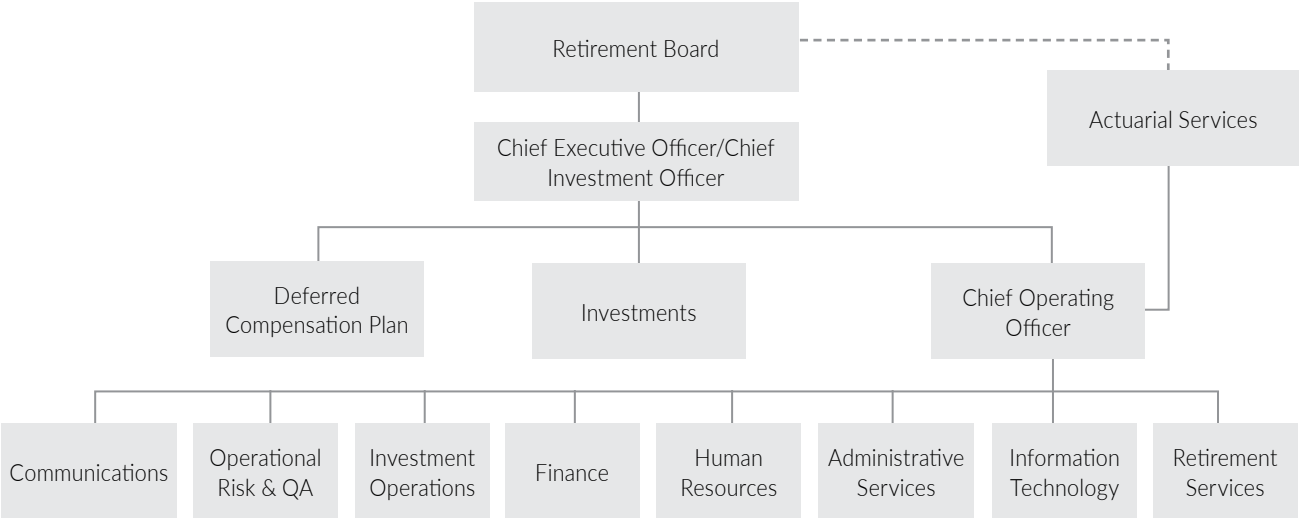
PLAN NET POSITION AS OF JUNE 30, 2023 ($ BILLIONS).
SFERS is 95 percent funded based on the market value of the assets.



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Educate Employees About Retirement Readiness					
Total number of visits to main website (mysfers.org)	1,567,351	1,000,000	2,000,000	1,050,000	1,100,000
Percentage of eligible City employees who participate in the Deferred Compensation Plan	57%	50%	50%	55%	55%
Prudently Invest the Trust Assets					
Return on investment ranking of 50th percentile or better among public pension plans with assets in excess of $1 billion, using 5-year average return (1 equals yes)	1.0	1.0	1.0	1.0	1.0

ORGANIZATIONAL STRUCTURE: RETIREMENT SYSTEM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	151.85	157.43	5.58	159.74	2.31
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**151.85**	**157.43**	**5.58**	**159.74**	**2.31**
Sources					
Charges for Services	1,921,150	1,992,657	71,507	2,070,007	77,350
Contributions Ret/HSS/HlthCare	49,037,353	61,244,464	12,207,111	55,207,181	(6,037,283)
Interest & Investment Income	401,000	284,126	(116,874)	280,428	(3,698)
Expenditure Recovery	110,000	110,000		110,000	
General Fund					
Sources Total	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**
Uses - Operating Expenditures					
Salaries	27,792,434	29,620,107	1,827,673	31,009,629	1,389,522
Mandatory Fringe Benefits	9,382,028	10,034,390	652,362	10,554,788	520,398
Non-Personnel Services	5,329,173	14,394,235	9,065,062	6,609,235	(7,785,000)
Capital Outlay	37,049	20,000	(17,049)		(20,000)
Materials & Supplies	215,000	215,000		215,000	
Overhead and Allocations	547,081	1,401,092	854,011	1,401,092	
Programmatic Projects	50,000		(50,000)		
Services Of Other Depts	7,627,628	7,946,423	318,795	7,877,872	(68,551)
Unappropriated Rev-Designated	489,110		(489,110)		
Uses Total	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**
Uses - By Division Description					
RET Administration	15,007,789	25,238,241	10,230,452	18,061,722	(7,176,519)
RET Health Care Trust	1,688,430	1,688,565	135	1,618,565	(70,000)
RET Investment	13,233,004	13,336,627	103,623	13,876,551	539,924
RET Retirement Services	19,618,130	21,375,157	1,757,027	22,040,771	665,614
RET SF Deferred Comp Program	1,922,150	1,992,657	70,507	2,070,007	77,350
Uses by Division Total	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**

SHERIFF ACCOUNTABILITY

MISSION

The mission of the Office of the Inspector General is to promote honesty, integrity, and accountability within the San Francisco Sheriff's Office by conducting independent and thorough oversight. Our focus is on safeguarding the rights and well-being of all individuals in the Sheriff's custody by ensuring that the Sheriff's staff complies with all laws, regulations, and policies. We aim to enhance public trust through fair and impartial investigations.
For more information about this department's services, please visit **https://www.sf.gov/departments/sheriffs-department-oversight-board.**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $1.4 million for the Sheriff's Department of Accountability is $0.4 million, or 20.0 percent, lower than the FY 2023-24 budget. This is primarily due to anticipated vacancies in the department as it becomes operational. The FY 2025-26 proposed budget of $1.4 million is $0.01 million, or 0.8 percent, higher than the FY 2024-25 proposed budget due to slight changes in salaries and benefits.

In November 2020, San Francisco voters passed Proposition D, establishing the Sheriff's Department Oversight Board (SDOB) and the Office of the Inspector General (OIG). Following a year-long national search and a rigorous vetting process, the SDOB selected and appointed the Inspector General, Terry Wiley on December 20, 2023, to head the OIG. The Inspector General assumed office on January 8, 2024. Over the next two fiscal years, the OIG will continue to leverage available resources and expand operational scope to provide effective oversight.

The OIG's charter mandates include monitoring the services that the Sheriff's Office provides to incarcerated individuals. Most of the San Francisco Jails' custody population suffers from severe mental health issues, substance addiction, poverty, and housing challenges. The charter-mandated provision of oversight ensures that inmates have adequate access to effective in-custody services, treatment, and re-entry programs that address the root causes of the behavior that led the inmate to incarceration. Disrupting recidivism will enhance public safety, reduce the conduct caused by mental illness and substance abuse, and aid in stabilizing and getting the unhoused into housing.

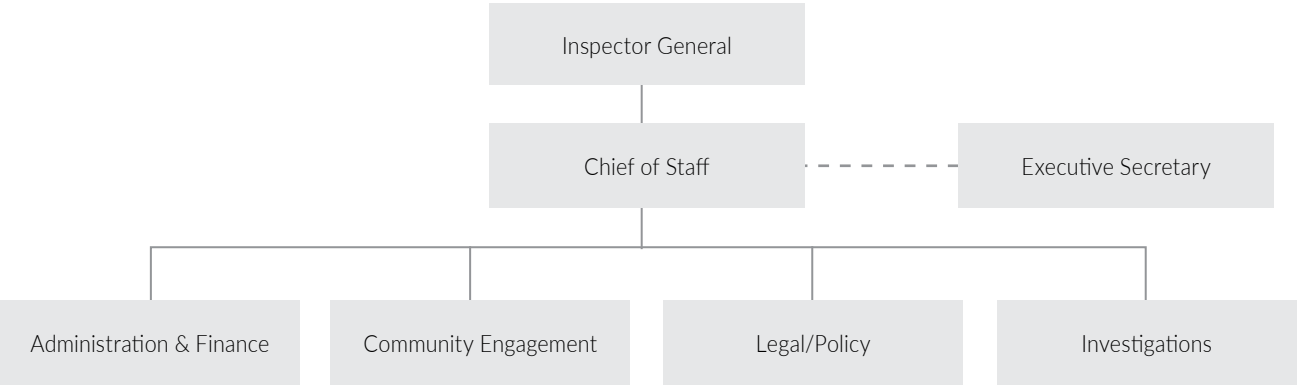
Operational Expansion and Oversight Functions

The Mayor's proposed budget includes continuing funding to leverage Department of Police Accountability (DPA) resources in achieving OIG's core functions. The OIG's core services include investigating all complaints against Sheriff

staff, investigating deaths in custody, conducting reviews, and producing public records to meet the demands of applicable state laws such as Senate Bill (SB) 1421, SB 16, SB 2, and SB 519.

In the upcoming fiscal years, the OIG will establish its policies and procedures to ensure that the department operates consistently with its charter, community values, and best practices.

ORGANIZATIONAL STRUCTURE: SHERIFF ACCOUNTABILITY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	4.52	1.15	(3.37)	0.74	(0.41)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**4.52**	**1.15**	**(3.37)**	**0.74**	**(0.41)**
Sources					
General Fund	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Sources Total	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Uses - Operating Expenditures					
Salaries	820,893	394,625	(426,268)	410,560	15,935
Mandatory Fringe Benefits	250,391	79,831	(170,560)	74,049	(5,782)
Non-Personnel Services	334,336	203,742	(130,594)	203,742	
Materials & Supplies	4,821	4,821		4,821	
Services Of Other Depts	346,287	722,682	376,395	724,358	1,676
Uses Total	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Uses - By Division Description					
SDA Inspector General	1,299,777	909,372	(390,405)	908,437	(935)
SDA Sheriff Oversight	456,951	496,329	39,378	509,093	12,764
Uses by Division Total	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**

SHERIFF

MISSION

The San Francisco Sheriff's Office (SHF) provides for the safe, secure, and constitutional detention of persons arrested or under a court order; operates county jail facilities, including educational, vocational, and transitional programs; operates alternative sentencing for in-custody and out-of-custody community programs; provides law enforcement services for a number of City and County facilities and the surrounding area; provides bailiffs to ensure the security of all juvenile, adult civil and criminal courts; and executes criminal and civil warrants and court orders. For more information about this department's services, please visit **sfsheriff.com**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $323.6 million for the Sheriff's Office (SHF) is $32.5 million, or 11.2 percent, higher than the FY 2023-24 budget. This is primarily due to salary and benefit cost increases, increased overtime, and increased non-personnel costs, offset by interdepartmental spending decreases. The FY 2025-26 proposed budget of $320.8 million is $2.7 million, or 0.8 percent lower than the FY 2024-25 proposed budget. This change is primarily due to overtime savings, non-personnel savings, and decreased interdepartmental spending.

Staffing & Deployment

The Sheriff's Office (SHF) is an important partner in providing for the City's safety, security, and well-being. Over the last year, increased street operations in the Tenderloin and Mid-Market, include Sheriff Deputy staffing, and increased enforcement by City partners against open-air drug markets has led to a steady increase in the jail population, requiring more hours of custody staffing and opening County Jail #3.

In order to meet the need for additional staffing in the Department and at jail facilities, the Mayor's proposed budget increases both overtime and funded sworn positions at SHF, allowing the Department to meet mandated minimum staffing requirements while maintaining public safety and the provision of programming. The proposed budget includes $7.0 million in funding to meet the overtime needs of the Sheriff's Office in FY 2024-25, and additional funding to allow the Sheriff's Office to fill 75 deputy sheriff vacancies during the fiscal year. The Office of the Sheriff is aggressively and actively recruiting to fill numerous deputy sheriff vacancies.

These investments in FY 2024-25 and FY 2025-26 allow the Department to focus on six primary goals, which align with the Mayor's priorities of safer living conditions for all to protect and engage San

Franciscans, improve organizational accountability, modernize technology, maximize workforce potential and enrich training.

Protect and Engage San Francisco

The Office of the Sheriff is increasing its law enforcement presence in the community, expanding the field officer training program and increasing staff in the warrant services unit, which searches for, arrests, and returns persons with criminal warrants to secure detention. The Office continues to support victims of crime by funding the Survivor Restoration Program and assisting mothers with minor children by providing housing and services at Cameo House.

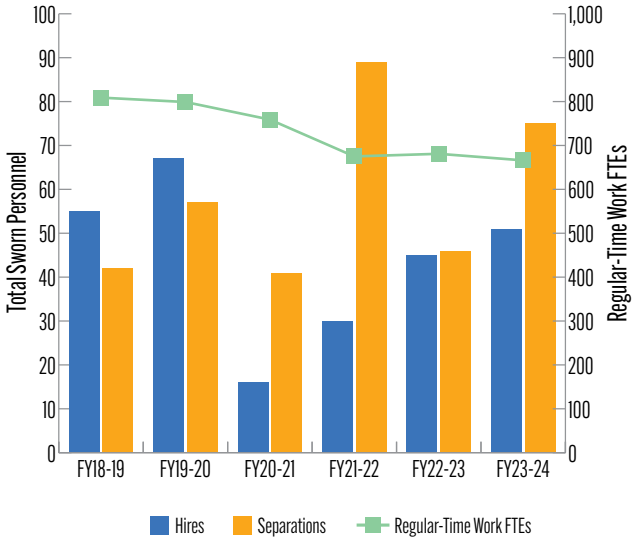
The Office is revitalizing in-custody therapeutic communities, including the Roads to Recovery and SISTERs programs following the pandemic and will seek grant funding to implement a new substance use disorder treatment program that focuses on incarcerated persons with opiate disorders. This program connects in-custody service with a continuum of care post-release. As overdose deaths continue to impact our community, this program seeks to intervene in this public health crisis at the time of booking into the county jail.

The Office also seeks to reduce homelessness and connect people leaving jail with services. A few years ago, the Office stood up Discharge Planning (DP), which provides bridge housing and cab rides to persons leaving jail. Additional funding increases staffing at DP to ensure that incarcerated persons are assessed by the Department of Homelessness and Supportive Housing's Coordinated Entry System.

The Office is dedicated to building community by providing a robust visiting program including video visits, in-person visits, and parent-child contact visits. These decades-old programs work to improve the physical environment for visiting family members and children.

Recruitment and community outreach are vital in advancing public safety and public trust. The Office strives to be the most diverse law enforcement agency possible, and is committed to advancing the representation of women in law enforcement. This has led to participation in the

STAFFING PROGRESS.
SHF hiring has not kept pace with separations, resulting in increased reliance on overtime.



30X30 initiative, a nationwide campaign advancing the representation of women in law enforcement with a goal of 30 percent women by 2030.

Improve Organizational Accountability and Modernize Technology

Digital devices, cloud-based software, and data-driven tools are changing law enforcement. By utilizing technology to improve performance, the Office can operate smarter and establish systems and processes to save time and money.

The proposed budget continues to support the replacement of the current jail management case system (JMS). The new system improves City and County operations, while minimizing legal and security risks and improves cross-agency data sharing, which improves public safety.

The Office continues to implement the use of body worn cameras (BWC). The use of BWCs improves community trust, accountability, and transparency.

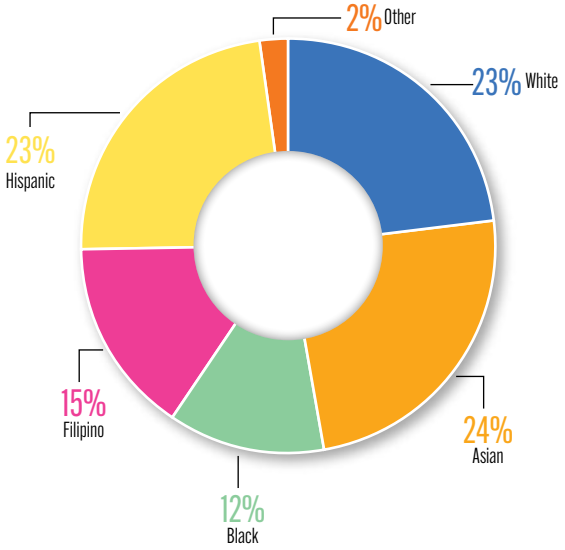
The implementation of a new policy system professionalizes and digitizes policies, while providing increased community access to the policies via the Office's website.

Supporting the implementation of the Sheriff's Oversight Board continues to be a priority. However, employee wellness and safety continue to be key drivers for accountability.

Maximize Workforce Potential and Enrich Training

To provide the best level of service to San Francisco, the Office must remain highly committed to the public safety workforce. The budget allocates funds to improve the working environment of staff, modernize and update equipment, and purchase new public safety vehicles, while decommissioning vehicles that are at end-of-life.

The training curriculum is comprehensive and thorough, responsive to regulatory mandates and emphasizes the incorporation of best practices into realistic scenarios. Providing staff with the right resources and support is critical to their success and operations. Moreover, training saves lives and protects the constitutional rights of all persons.

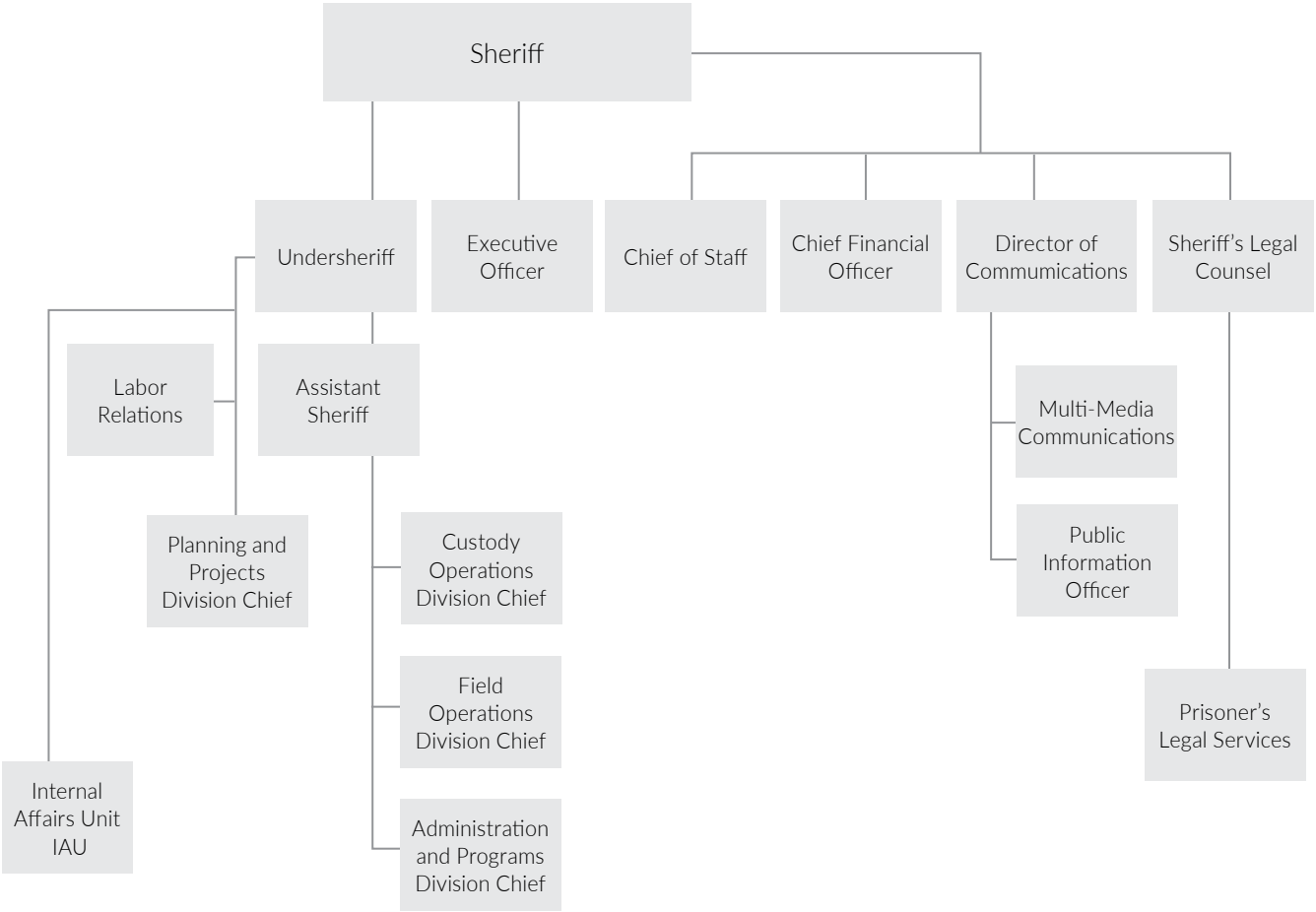


SWORN STAFF. *Sworn staff at SHF represent diverse ethnicities.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Execute and enforce criminal and civil warrants, civil process, orders issued by the Courts, Board of Supervisors, or orders issued by any legally authorized department or commission.					
Number of civil emergency protective/restraining orders served	837	1,000	1,350	0.0	N/A
Number of firearms seized pursuant to civil protective orders	2.0	16	7.0	0.0	N/A
Maintain and operate a safe and secure jail system while providing effective programs, education, and treatment.					
Average daily population (ADP) in custody in SF County jails	818	2,064	800	0.0	N/A
Average length of stay in jail (days)	16	16	15	0.0	N/A
Number of unique individuals booked into the county jail	7,589	12,000	8,000	0.0	N/A
Percent of unique individuals booked for the first time in San Francisco of total unique individuals booked	38%	36%	30%	0.0%	N/A
Maintain effective alternatives to incarceration for individuals who are eligible through sentencing and pretrial assignment by the courts to remain out of custody.					
Percent of individuals re-arrested for non-compliance with program requirements or on new charges within one-year-post release after successfully participating in the sentenced Electronic Monitoring Program	16%	0.0%	10%	15%	N/A
Percent of individuals re-arrested for non-compliance with program requirements or on new charges within one-year-post release after successfully participating in the sentenced Residential Treatment Program	0.0%	0.0%	10%	5.0%	N/A
Percent of individuals re-arrested for non-compliance with program requirements or on new charges within one-year-post release after successfully participating in the sentenced Work Alternative Program	2.0%	0.0%	10%	3.0%	N/A
Number of people sentenced to county jail who served their sentence out of custody (in an alternative to incarceration)	14	36	200	10	N/A
Number of people released by the Courts to the Pre-Trial Diversion Program pre-arraignment	934	2,100	450	775	N/A
Provide Peace Officer Patrol Services to enhance public safety and crime prevention with responsive public service, community engagement, accountability, transparency and organizational excellence.					
Number of public safety standby requests by staff at ZSFG	1,007	1,000	1,500	1,400	N/A
Number of deputy hours spent guarding an individual at DPH hospitals (criminal)	390	45,300	75	450	N/A
Number of deputy hours spent guarding an individual at DPH hospitals (civil)	550	90	50	400	N/A
Maintain a culturally-diverse force of well-trained, professional Deputy Sheriffs who are dedicated to public service, the enforcement of law, and the protection of the lives and property of all people in San Francisco.					
Percentage-point difference between the percent of non-white SFSO deputized staff and of the non-white population of City and County of San Francisco (2010 Census)	25	18	14	18	N/A
Percentage-point difference between the percent of non-male SFSO deputized staff and of the non-male population of City and County of San Francisco (2010 Census)	36	35	35	49	N/A
Percent of sworn staff who completed 24-hour Crisis Intervention Training	4.0%	5000%	75%	75%	N/A
Provide effective and efficient support services for the Criminal and Civil Courts of San Francisco, including building security, prisoner transport and courtroom oversight.					
Number of in-custody criminal court appearances at the Hall of Justice Courthouse	37,625	44,000	32,000	37,300	N/A

ORGANIZATIONAL STRUCTURE: SHERIFF



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	996.38	1,003.80	7.42	1,001.38	(2.42)
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	**995.38**	**1,002.80**	**7.42**	**1,000.38**	**(2.42)**
Sources					
Intergovernmental: Federal				18,595	18,595
Intergovernmental: State	36,019,808	41,609,174	5,589,366	36,115,790	(5,493,384)
Charges for Services	529,965	967,073	437,108	967,073	
Fines, Forfeiture, & Penalties	193,610	50,000	(143,610)	50,000	
Expenditure Recovery	33,032,950	33,108,653	75,703	32,239,317	(869,336)
Transfers In		237,289	237,289	248,806	11,517
Other Financing Sources	(1,407,000)	1,000,000	2,407,000		(1,000,000)
General Fund	222,645,269	246,584,830	23,939,561	251,196,159	4,611,329
Sources Total	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**
Uses - Operating Expenditures					
Salaries	157,224,548	171,249,883	14,025,335	174,762,325	3,512,442
Mandatory Fringe Benefits	73,221,065	80,321,756	7,100,691	84,593,290	4,271,534
Non-Personnel Services	15,711,272	15,791,868	80,596	14,933,180	(858,688)
City Grant Program	12,198,047	12,647,250	449,203	12,647,250	
Capital Outlay	349,457	5,344,280	4,994,823	2,033,994	(3,310,286)
Materials & Supplies	7,564,112	8,560,404	996,292	7,199,130	(1,361,274)
Programmatic Projects	1,740,235	6,500,000	4,759,765		(6,500,000)
Services Of Other Depts	23,005,866	23,141,578	135,712	24,666,571	1,524,993
Uses Total	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**
Uses - By Division Description					
SHF Administration	66,659,383	76,184,410	9,525,027	70,783,928	(5,400,482)
SHF Custody	138,940,473	153,228,812	14,288,339	155,765,528	2,536,716
SHF Field	74,432,606	78,157,992	3,725,386	81,210,229	3,052,237
SHF Planning	10,982,140	15,985,805	5,003,665	13,076,055	(2,909,750)
Uses by Division Total	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**

STATUS OF WOMEN

MISSION

Tasked with helping transform San Francisco into a fully gender equitable City, the San Francisco Department on the Status of Women (DOSW) advances the equitable treatment and furtherment of women and girls across social, economic, and political indexes through policies, programs, and legislation, both within City and County government and in the private sector. For more information about this department's services, please visit **dosw.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $12.2 million for the Department on the Status of Women (WOM) is $1.7 million, or 12.4 percent lower, than the FY 2023-24 budget. The FY 2025-26 proposed budget of $2.4 million is approximately $9.8 million, or 80.2 percent, lower than the FY 2024-25 proposed budget. These changes are due to the transfer of the department's gender-based violence grants to MOHCD, the deletion of vacant positions, and reductions to community-based grant funding levels.

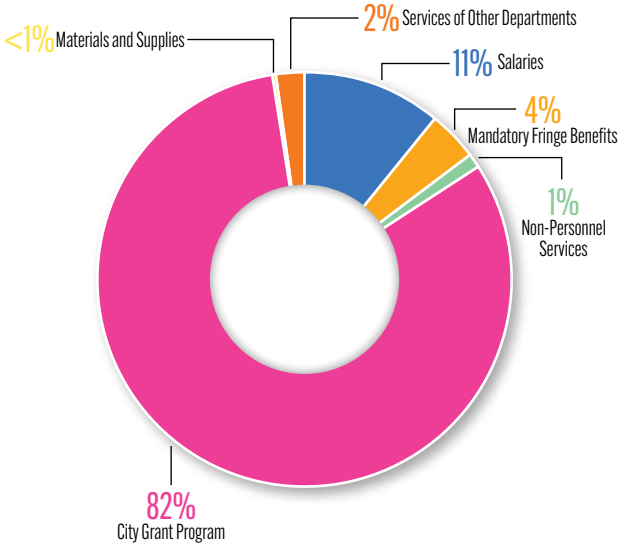
Reimagining Focus

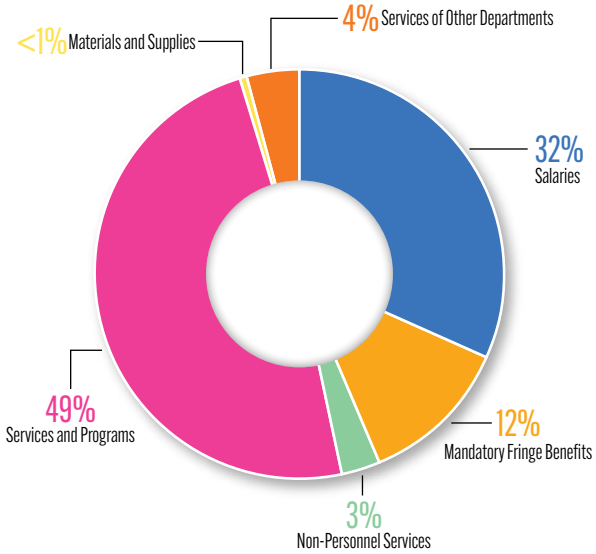
As part of the strategic shift from a general grant-making agency to a watchdog, advocacy, and convening organization, beginning in Fiscal Year (FY) 2025-26, the department's gender-based violence grant portfolio will shift to MOHCD.

DOSW will focus on programs aimed at enhancing the well-being of women, girls, and nonbinary individuals across three core service areas: Health & Safety, Economic Security, and Civic Engagement and Political Empowerment.

To facilitate this transition, DOSW will collaborate with other City departments, the Mayor's Office, and the Board of Supervisors to address gender equity issues within the City's systems. The department plans to host key events, including the Mayor's Women History Month Ceremony and the DOSW's Shift Happens Women's Policy Summit. DOSW will also focus on new areas such as health and safety, economic security, and civic engagement.

These adjustments aim to enhance the Department's effectiveness in promoting gender equity and addressing the needs of women, girls, and nonbinary individuals within the City and County of San Francisco.





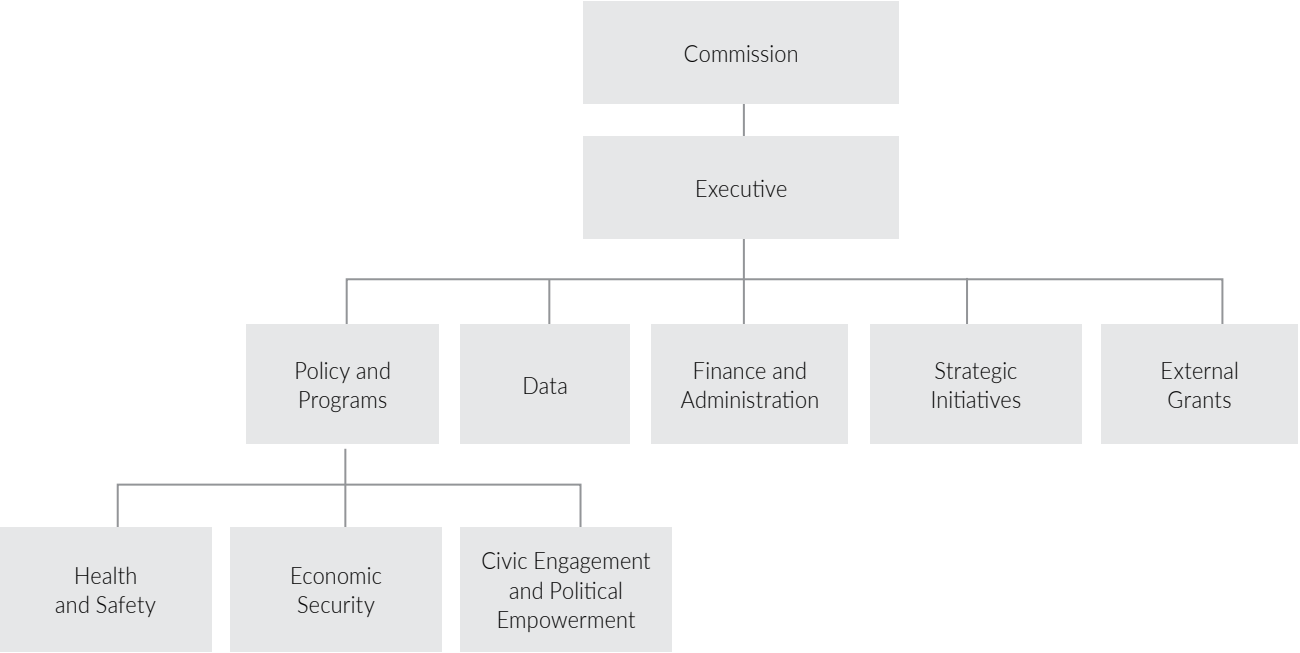
FY 2024-25 VS. FY 2025-26 GENERAL FUND PROPOSED BUDGETS ALLOCATION.

In FY 2025-26, a significant portion of the Department's grant portfolio will shift to MOHCD, reducing the percentage of DOSW's budget made up of grants.

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Advance the human rights of women and girls in the workforce, services, and budget of city government					
Number of City programs and agencies reviewed under the Women's Human Rights Ordinance (CEDAW).	0.0	1.0	1.0	1.0	1.0
Number of educational forums conducted on gender equality in the workplace.	0.0	2.0	2.0	2.0	2.0
Number of sexual harassment complaints against the City and County of San Francisco.	127	0.0	N/A	N/A	N/A
Number of resolutions passed by the Commission on the Status of Women recognizing important women and girls' achievements and promoting gender equality and human rights	3.0	12	12	12	12
End Violence Against Women					
Number of transitional housing bed nights annually	4,799	10,000	20,000	20,000	20,000
Number of calls to crisis lines annually	9,066	12,000	12,000	12,000	12,000
Number of individuals served in shelters, crisis services, transitional housing, advocacy, prevention, and education annually	13,596	20,000	20,000	20,000	20,000
Percent of people accessing services for which English is not a primary language.	50%	40%	20%	20%	20%
Hours of supportive services by department-funded shelters, crisis services, transitional housing, advocacy, prevention and education annually	33,131	32,000	32,000	32,000	32,000
Number of shelter bed-nights annually	5,482	4,000	4,000	4,000	4,000
Number of individuals turned away from shelters annually	403	500	500	500	500

ORGANIZATIONAL STRUCTURE: STATUS OF WOMEN



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	13.01	10.69	(2.32)	8.03	(2.66)
Non-Operating Positions (CAP/Other)	(2.92)	(2.45)	0.47	(0.60)	1.85
Net Operating Positions	**10.09**	**8.24**	**(1.85)**	**7.43**	**(0.81)**
Sources					
Licenses, Permits,& Franchises	200,000	200,000		200,000	
General Fund	13,766,542	12,040,571	(1,725,971)	2,217,978	(9,822,593)
Sources Total	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
Uses - Operating Expenditures					
Salaries	1,346,799	1,195,038	(151,761)	1,130,113	(64,925)
Mandatory Fringe Benefits	506,973	424,484	(82,489)	397,022	(27,462)
Non-Personnel Services	71,864	141,500	69,636	141,500	
City Grant Program	11,823,828	10,276,051	(1,547,777)	528,490	(9,747,561)
Materials & Supplies	31,684	28,516	(3,168)	28,516	
Services Of Other Depts	185,394	174,982	(10,412)	192,337	17,355
Uses Total	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
Uses - By Division Description					
WOM Status Of Women	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
Uses by Division Total	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**

SUPERIOR COURT

MISSION

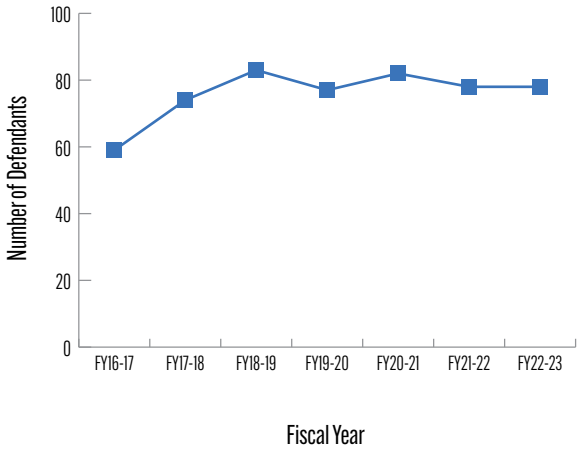
The Superior Court (CRT) assures equal access, fair treatment, and the just and efficient resolution of disputes for all people asserting their rights under the law in the City and County of San Francisco. For more information about this department's services, please visit **sf.courts.ca.gov**

BUDGET ISSUES & DETAILS

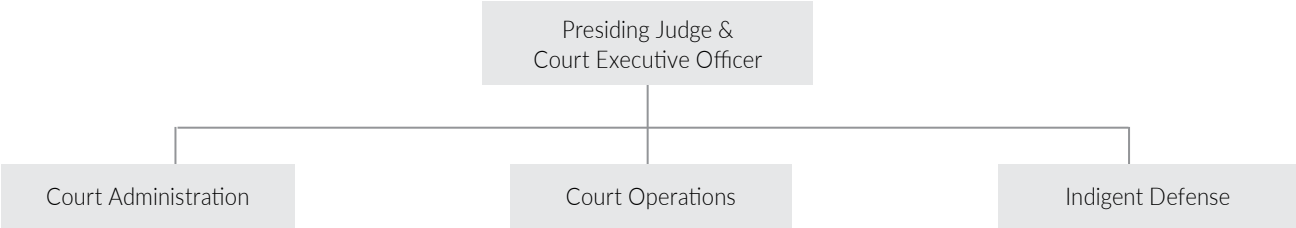
The proposed Fiscal Year (FY) 2024-25 budget of $33.0 million for the San Francisco Superior Court is $0.2 million, or 0.6 percent, higher than the FY 2023-24 budget. This change is due to increases in the Indigent Defense Program (IDA) budget. The FY 2025-26 proposed budget of $33.2 million is $0.2 million, or 0.8 percent, higher than the FY 2024-25 proposed budget, also due to slight increases in the IDA budget.

The Superior Court receives funding from the City for its Indigent Defense Program, which assigns attorneys to individuals and families in cases that represent a conflict of interest to the Public Defender. Attorneys with the Bar Association of San Francisco provide legal representation in both criminal defense and foster care cases. Beginning in FY 2023-24, adjustments have been made to funding levels to accurately reflect the billing of costs to the program.

CASELOAD. *Indigent Defense Administration -Homicide Defendants Represented Annually.*



ORGANIZATIONAL STRUCTURE: SUPERIOR COURT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	206.49	197.44	(9.05)	197.59	0.15
Non-Operating Positions (CAP/Other)	(5.00)	(6.58)	(1.58)	(7.00)	(0.42)
Net Operating Positions	**201.49**	**190.86**	**(10.63)**	**190.59**	**(0.27)**
Sources					
Property Taxes	450,000	800,000	350,000	800,000	
Intergovernmental: Other		35,000	35,000	35,000	
Intergovernmental: State	582,131	650,000	67,869		(650,000)
Charges for Services	4,249,350	4,669,637	420,287	4,672,137	2,500
Other Revenues	1,526,311	1,451,940	(74,371)	699,172	(752,768)
Interest & Investment Income	6,226,329	6,271,329	45,000	6,271,329	
Expenditure Recovery	10,678,462	11,912,975	1,234,513	12,488,932	575,957
General Fund	26,844,677	23,460,930	(3,383,747)	23,542,673	81,743
Sources Total	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
Uses - Operating Expenditures					
Salaries	24,766,455	24,234,497	(531,958)	25,217,142	982,645
Mandatory Fringe Benefits	9,445,424	9,569,957	124,533	9,916,133	346,176
Non-Personnel Services	7,029,435	7,621,319	591,884	6,636,410	(984,909)
Materials & Supplies	115,343	86,717	(28,626)	66,717	(20,000)
Overhead and Allocations	(697)	(33,518)	(32,821)	(36,044)	(2,526)
Programmatic Projects	3,111,000	2,710,000	(401,000)	800,000	(1,910,000)
Services Of Other Depts	6,090,300	5,062,839	(1,027,461)	5,908,885	846,046
Uses Total	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
Uses - By Division Description					
TTX Collection	28,370,153	32,056,352	3,686,199	31,410,760	(645,592)
TTX Impact	6,940,247	5,017,324	(1,922,923)	3,690,141	(1,327,183)
TTX Management	7,745,116	5,558,003	(2,187,113)	6,483,854	925,851
TTX Treasury	7,501,744	6,620,132	(881,612)	6,924,488	304,356
Uses by Division Total	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**

TREASURER-TAX COLLECTOR

MISSION

The Office of the San Francisco Treasurer & Tax Collector serves as the banker, tax collector, collection agent, and investment officer for the City and County of San Francisco. The Department's mission is to collect and safeguard the City's money and assist low-income San Francisco families in building economic security and mobility.

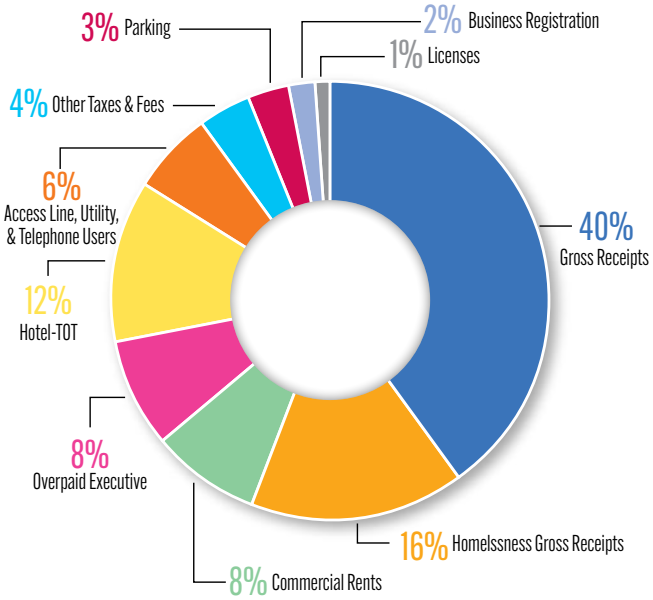
The Department is committed to providing excellent services for taxpayers, customers, and the community. By promoting diversity, equity, and inclusion, the Department is a stronger, smarter, and more informed government agency. For more information about this department's services, please visit **sftreasurer.org**

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $49.3 million for the Office of the Treasurer-Tax Collector (TTX) is $1.3 million, or 2.6 percent, lower than the FY 2023-24 budget. This change is due to savings from the deletion of vacant positions. The FY 2025-26 proposed budget of $48.5 million is $0.7 million, or 1.5 percent, lower than the FY 2024-25 proposed budget. This change is due to salary changes and a reduction in non-personnel services.

Tax Implementation and Reform

The Empty Homes Tax became effective in 2024 and the Office is coordinating with various City departments on implementation. The Office has conducted an initial round of communication to property owner in preparation for filing starting in 2025, and will conduct extensive multilingual outreach to help taxpayers understand their new obligations. Outreach will include a new website, informational and instructional videos on filing the tax and a media campaign. The budget includes funding for technological investments to update the City's business tax software management system, reflecting the current and evolving tax system. This includes implementing the Empty Homes Tax, which passed as a ballot measure in



BUSINESS TAX & FEE COLLECTIONS. *Fiscal Year 2023-2024 business tax & fee collections by type.*

November 2022 and is due for the first time on April 30, 2025. These technological upgrades will enable the Treasurer-Tax Collector to build a comprehensive database of tax filers, implement an online tax form for taxpayers, and enhance customer service.

At the request of the Mayor and the Board of Supervisors, the Office partnered with the Controller's Office to develop recommendations for a November 2024 ballot measure focused on post-pandemic recovery and creating a clear, fair tax structure that promotes economic growth. The department will continue to support city agencies as new tax measures are implemented.

Citywide Economic Vitality

The Office is fully committed to an ongoing citywide effort to provide relief to small businesses by expanding the First Year Free program. With over 6,700 business now enrolled, this program will waive over $2.9 million in initial license and first-year permit fees for qualifying businesses.

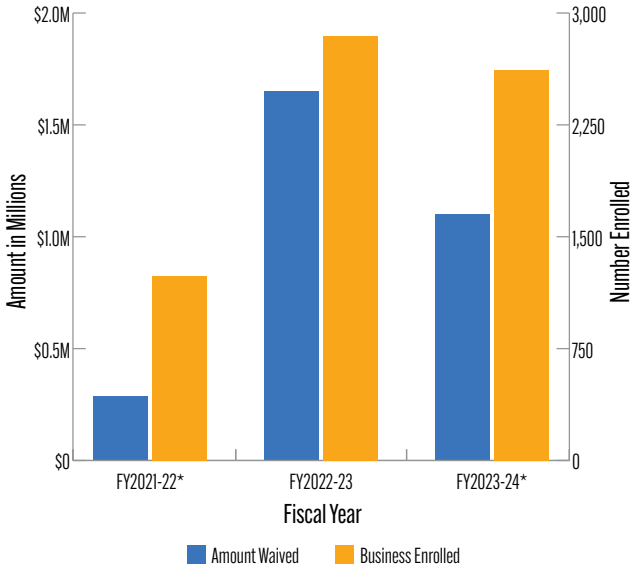
Property tax revenue is one of the most significant funding sources for public safety programs. Because of comprehensive communication between the Office and property owners, more than 99 percent of secured property tax revenue was collected on time.

Accountability & Equity Services and Spending

The Office continues its efforts to implement its Racial Equity Action Plan and made significant progress by conducting multiple training courses for staff. This year, the Office began implementing the first-ever Social Responsibility agreement with JP Morgan, the City and County's new primary banking partner. This included soliciting feedback from community stakeholders about their needs and challenges around financial products and services. Based on input, the bank will identify areas of opportunity to strengthen financial access and inclusion.

Kindergarten to College (K2C) celebrated the first cohort of students graduating from high school and disbursed their college savings after extensive outreach efforts. Seniors who had their K2C account since kindergarten have an average balance of $1,422, a 28 fold increase from the initial $50 deposit. K2C continues to build on an equity incentive for low-income families, encouraging college savings by increasing their initial seed money.

The Financial Justice Project (FJP) celebrated over 1,000 participants in the "Be The Jury" program, which compensates low-to-moderate-income jurors $100 a day for jury duty service. Their one-year evaluation shows that the program is successful in expanding racial and economic diversity in San Francisco jury pools. FJP also implemented the nation's first completely free tablet program in San Francisco jails, which supports incarcerated people's to preparation for reentry.

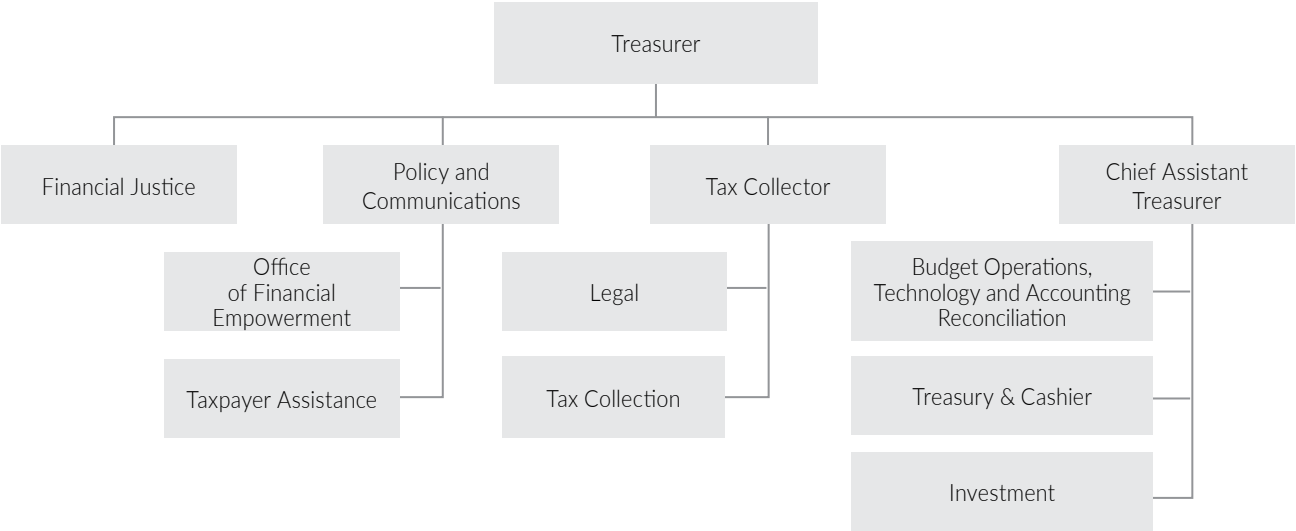


FIRST YEAR FREE BY FISCAL YEAR. *Amount of initial license and permit fees waived and number of businesses enrollment by fiscal year since the program began.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Collect all taxes and fees					
Amount of money processed via checks/wires	$3,524,151,720	$1,470,000,000	$3,500,000,000	$3,500,000,000	$3,500,000,000
Amount collected through Unified License	$15,231,712	$1,750,000	$1,650,000	$1,750,000	$1,750,000
Amount of money processed in person	$150,996,423	$100,000,000	$100,000,000	$90,000,000	$90,000,000
Amount of total revenue collected on all delinquent debts	$119,522,110	$120,000,000	$110,000,000	$110,000,000	$110,000,000
Total amount of Online credit card revenue collected	$3,153,573,483	$3,200,000,000	$3,253,000,000	$3,253,000,000	$3,253,000,000
Rigorous Compliance - Digital, intelligent, and rapid					
Amount of revenue through summary judgments, post judgement collections, and legal actions	$2,306,618	$1,696,500	$2,500,000	$2,350,000	$2,350,000
Percentage of delinquency rate of secured property taxes	1.0%	1.0%	1.0%	1.0%	1.0%
Number of Businesses contacted for compliance review and audits	182	150	150	150	150
Number of email and letter communications sent related to tax filings, due dates and tax compliance	235,404	705,000	26,500	820,000	820,000
Number of business registered after investigator contact	406	300	300	300	300
Financial Equity- Remove barriers and develop safe financial products for residents and businesses					
Amount of fees waived	$15,430,475	$13,605,506	$10,500,000	$11,000,000	$11,000,000
Value of prepaid cards (reload and gift) issued for all Citywide programs	$4,464,860	$3,706,140	$2,000,000	$2,000,000	$2,000,000
Number of prepaid cards (reloadable and gift cards) issued for all Citywide Programs	2,378	2,500	1,000	1,000	1,000
Number of fine and fee discounts provided to low-income residents	233,675	218,578	210,000	220,000	220,000
Provide efficient customer service					
Average number of days to close 311 service tickets	0.5	3.0	3.0	3.0	3.0
Number of 311 service tickets received	24,446	21,000	21,000	21,000	21,000
Percent of 311 inquiries answered by TTX vs. 311	49%	65%	65%	65%	65%
Operational Excellence - Optimize Business Effectiveness					
Number of refunds processed within a month	1,442	1,100	1,250	1,150	1,150
Number of business tax refunds processed	1,631	2,000	2,000	2,000	2,000
Number of online transactions through Citywide Payment Processing contracts	14,545,221	14,700,000	14,693,000	14,693,000	14,693,000
Number of new hires	64	15	30	30	30
Number of property tax refunds processed	17,305	15,000	16,000	15,000	15,000
Number of delinquent accounts that make a payment before the 2nd letter is issued	22,120	40,000	22,000	22,000	22,000
Number of in person payment transactions	28,931	22,000	22,000	22,000	22,000
Number of regulatory department licenses issued	22,821	22,000	22,500	22,500	22,500
Number of transactions processed via checks/wires	838,465	603,100	825,000	825,000	825,000

ORGANIZATIONAL STRUCTURE: TREASURER-TAX COLLECTOR



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	206.49	197.44	(9.05)	197.59	0.15
Non-Operating Positions (CAP/Other)	(5.00)	(6.58)	(1.58)	(7.00)	(0.42)
Net Operating Positions	**201.49**	**190.86**	**(10.63)**	**190.59**	**(0.27)**
Sources					
Property Taxes	450,000	800,000	350,000	800,000	
Intergovernmental: Other		35,000	35,000	35,000	
Intergovernmental: State	582,131	650,000	67,869		(650,000)
Charges for Services	4,249,350	4,669,637	420,287	4,672,137	2,500
Other Revenues	1,526,311	1,451,940	(74,371)	699,172	(752,768)
Interest & Investment Income	6,226,329	6,271,329	45,000	6,271,329	
Expenditure Recovery	10,678,462	11,912,975	1,234,513	12,488,932	575,957
General Fund	26,844,677	23,460,930	(3,383,747)	23,542,673	81,743
Sources Total	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
Uses - Operating Expenditures					
Salaries	24,766,455	24,234,497	(531,958)	25,217,142	982,645
Mandatory Fringe Benefits	9,445,424	9,569,957	124,533	9,916,133	346,176
Non-Personnel Services	7,029,435	7,621,319	591,884	6,636,410	(984,909)
Materials & Supplies	115,343	86,717	(28,626)	66,717	(20,000)
Overhead and Allocations	(697)	(33,518)	(32,821)	(36,044)	(2,526)
Programmatic Projects	3,111,000	2,710,000	(401,000)	800,000	(1,910,000)
Services Of Other Depts	6,090,300	5,062,839	(1,027,461)	5,908,885	846,046
Uses Total	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
Uses - By Division Description					
TTX Collection	28,370,153	32,056,352	3,686,199	31,410,760	(645,592)
TTX Impact	6,940,247	5,017,324	(1,922,923)	3,690,141	(1,327,183)
TTX Management	7,745,116	5,558,003	(2,187,113)	6,483,854	925,851
TTX Treasury	7,501,744	6,620,132	(881,612)	6,924,488	304,356
Uses by Division Total	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**

WAR MEMORIAL

MISSION

The War Memorial (WAR) and Performing Arts Center manages, maintains and operates world class venues promoting cultural, educational and entertainment opportunities for enjoyment by the public, while best serving the purposes and beneficiaries of the War Memorial Trust. For more information about this department's services, please visit **sfwarmemorial.org**

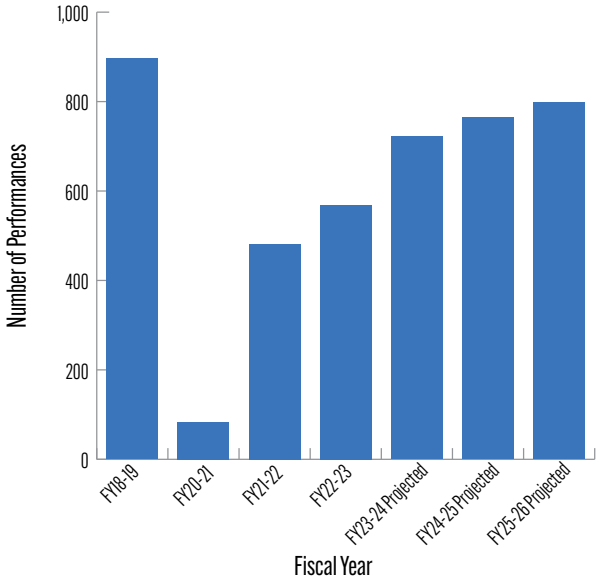
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2024-25 budget of $30.6 million for the War Memorial is $7.0 million, or 18.7 percent, lower than the FY 2023-24 budget. This is primarily due to expiring one-time capital funding budgeted in FY 2023-24. The FY 2025-26 proposed budget of $31.8 million is $1.2 million, or 3.9 percent, higher than the FY 2024-25 proposed budget. This is due to increases in salaries and benefits and building maintenance costs.

Citywide Economic Vitality

San Francisco has one of the most diverse artistic communities in the nation that contributes to the fabric and quality of the City. As a cornerstone of San Francisco's performing arts community, the War Memorial (WAR) plays a pivotal role in invigorating the City's economy, allowing communities to restore vibrancy through the Performing Arts. The War Memorial and its

TOTAL ANNUAL PERFORMANCES. *The total number of annual performances in the War Memorial's performance venues, including the Opera House and Davies Symphony Hall.*



internationally-renowned resident companies—the San Francisco Symphony, San Francisco Ballet, and the San Francisco Opera collectively employ a significant workforce year-round. The arts presented in the War Memorial's venues consistently draw thousands of residents and visitors to the Civic Center neighborhood, contributing to the revitalization of business sectors like hotels, bars and restaurants.

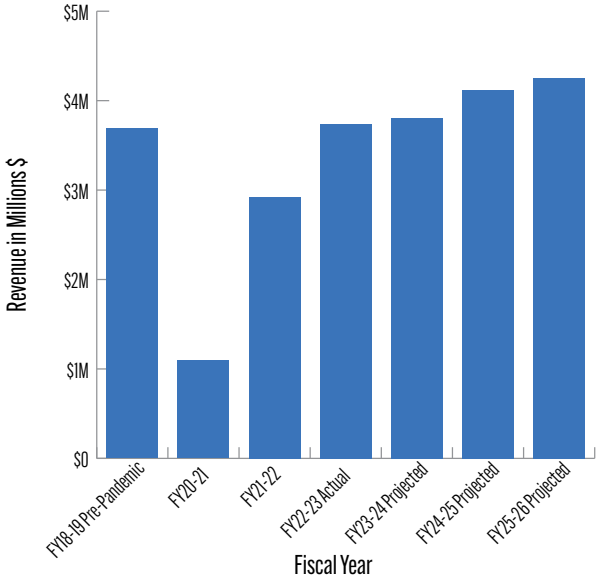
Improving Public Safety and Visitor Experience Through Capital Upgrades

The War Memorial is consistently engaged in numerous capital projects and regular ongoing facilities maintenance to ensure that the venues are safe and accessible for the thousands of visitors and staff that frequent the complex. Current major capital projects underway include the modernization of two passenger elevators in Davies Symphony Hall and one passenger elevator in the Opera House. In addition, the War Memorial has a signed agreement with San Francisco Public Works to replace the mansard roof of the Opera House, restoring a celebrated landmark building and significant part of San Francisco's history.

Accountability & Equity in Programming

The War Memorial plans to complete hiring of all vacant positions by or before June 30, 2024 to be able to meet and maintain the level of service expected by our patrons. The War Memorial is focused on training staff to foster a welcoming environment to patrons of all races and cultural backgrounds, while the diversity of presenters working in the Department's venues. The Department's racial equity initiative "Inclusive War Memorial" is focused on both internal equity initiatives and on moving closer to becoming a world-class performing arts complex where diverse communities of artists and the public can feel welcomed in our venues. We are also focused on our partnership with a broad range of Veterans organizations who reside in our Veteran's Building and are progressing efforts to more actively include them in both programming and overall visibility.

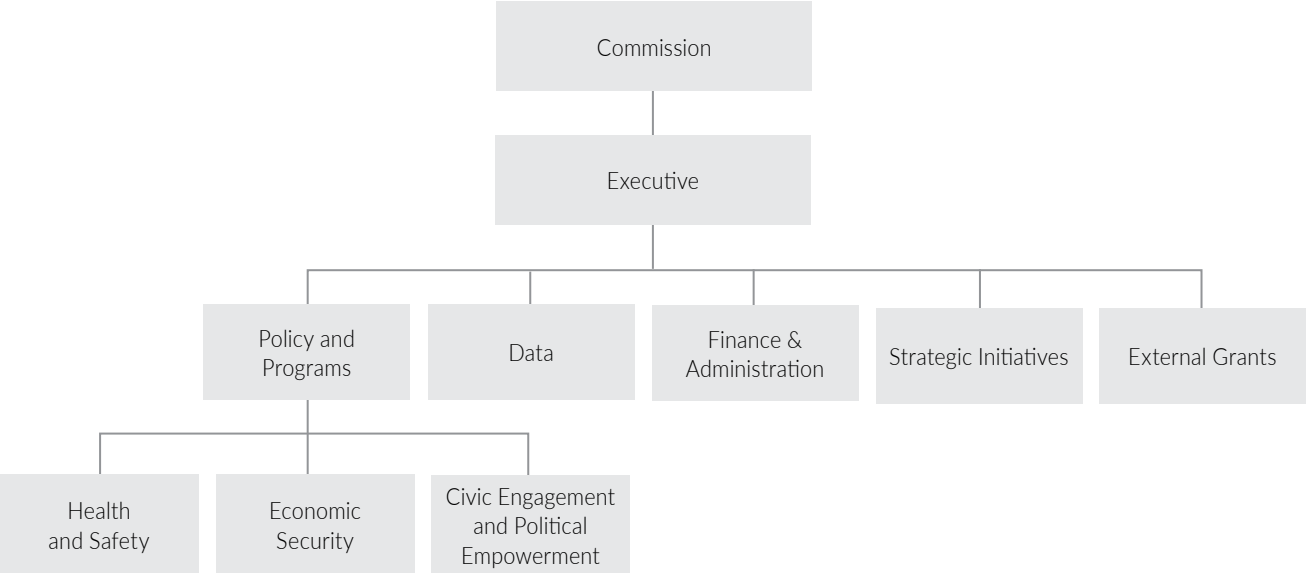
ANNUAL EARNED REVENUE. *Annual earned revenues for the War Memorial's performance venues, including the Opera House and Daives Symphony Hall.*



PERFORMANCE MEASURES

FISCAL YEAR	FY2022-23	FY2023-24		FY2024-25	FY2025-26
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Maximize utilization of the Performing Arts Center					
Zellerbach Rehearsal Hall performances/events	10	4.0	8.0	4.0	4.0
Green Room performances/events	112	110	181	115	122
Herbst Theatre performances/events	210	160	206	172	185
Opera House performances/events	165	168	163	173	176
Davies Symphony Hall performances/events	206	213	231	230	235
Green Room percentage of days rented	36%	44%	55%	55%	70%
Atrium Theater performances/events	44	62	60	67	73
Herbst Theatre percentage of days rented	56%	69%	69%	73%	78%
Atrium Theater percentage of days rented	77%	65%	73%	67%	70%
Davies Symphony Hall percentage of days rented	84%	89%	89%	90%	90%
Opera House percentage of days rented	93%	95%	96%	96%	96%
Increase partnerships and collaborations					
Veterans' use of meeting rooms	570	400	600	425	425

ORGANIZATIONAL STRUCTURE: WAR MEMORIAL



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2023-2024 ORIGINAL BUDGET	2024-2025 PROPOSED BUDGET	CHANGE FROM 2023-2024	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025
Total Funded	67.38	66.88	(0.50)	66.86	(0.02)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**67.38**	**66.88**	**(0.50)**	**66.86**	**(0.02)**
Sources					
Charges for Services	513,804	549,882	36,078	561,186	11,304
Rents & Concessions	3,289,725	3,569,719	279,994	3,693,926	124,207
Expenditure Recovery	273,987	290,424	16,437	290,424	
Transfers In	16,236,937	16,159,934	(77,003)	17,758,996	1,599,062
Other Financing Sources	7,000,000		(7,000,000)		
Beg Fund Balance - Budget Only	760,386	953,164	192,778	348,223	(604,941)
General Fund	9,570,578	9,088,284	(482,294)	9,167,525	79,241
Sources Total	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**
Uses - Operating Expenditures					
Salaries	8,047,852	8,317,532	269,680	8,599,834	282,302
Mandatory Fringe Benefits	3,491,587	3,586,326	94,739	3,739,538	153,212
Non-Personnel Services	1,135,920	902,450	(233,470)	902,450	
Capital Outlay	7,639,740	671,727	(6,968,013)	705,313	33,586
Debt Service	9,079,743	8,534,566	(545,177)	8,531,375	(3,191)
Materials & Supplies	292,017	220,000	(72,017)	247,841	27,841
Services Of Other Depts	7,958,558	8,378,806	420,248	9,093,929	715,123
Uses Total	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**
Uses - By Division Description					
WAR War Memorial	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
Uses by Division Total	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**

BONDED DEBT & LONG-TERM OBLIGATION

TRANSBAY

BONDED DEBT & LONG-TERM OBLIGATIONS

MISSION

The Controller's Office of Public Finance seeks to provide low-cost debt financing for large-scale, long-term capital projects and improvements that produce social and economic benefits to San Francisco and its residents, while balancing market and credit risk with appropriate benefits, mitigations, and controls.. For more information about this office's services, please visit **sf.gov/controllers-office-public-finance**

BACKGROUND

The City and County of San Francisco is the fourth largest city in California and the 17th largest city in the country. The City has gained national recognition among investors in municipal debt obligations as a high-profile economic center of one of the country's largest metropolitan areas. Investor interest benefits the City in the form of lower interest rates and lower annual debt service expenditures compared to other California cities.

The Office of Public Finance utilizes five principal types of municipal debt to finance long-term capital projects: general obligation (G.O.) bonds, lease revenue bonds, certificates of participation (COPs), special tax bonds, and tax increment revenue bonds.

The City relies on the issuance of G.O. bonds to leverage property tax receipts for voter-approved capital expenditures for the acquisition, improvement, and/or construction of real property such as libraries, hospitals, parks, and cultural and educational facilities.

The City utilizes lease revenue bonds and COPs to finance capital projects and acquisitions, some of which provide a direct revenue benefit or cost savings to the City. Debt service payments for lease revenue bonds and COPs may be paid from revenues of the related project or fees, taxes, or surcharges imposed on users of the project. The City utilizes its commercial paper COP program to provide interim financing for approved project costs in connection with the acquisition, improvement, renovation, and construction of real property and the acquisition of capital equipment and vehicles in anticipation of issuing long-term financings.

The City has utilized Mello-Roos community facilities districts (CFDs) and special tax districts (STDs) to assist in the financing of public benefits, infrastructure, and community facilities. The City has also formed Infrastructure Financing Districts (IFDs), Infrastructure and Revitalization Financing Districts (IRFDs), and Enhanced Infrastructure Financing Districts (EIFDs) to assist financing projects, such as affordable housing, waterfront improvements, public benefits, infrastructure, and community facilities. These districts facilitate improvements to real property, providing public benefits in connection with new developments in the City.

RATINGS

The City's G.O. bond debt is rated Aaa by Moody's, AAA by Standard & Poor's, and AAA by Fitch. These ratings represent the highest scores possible for G.O. bonds. The City's Certificates of Participation (COPs) and Lease Revenue Bonds are rated Aa1/Aa2 by Moody's, AA+ by Standard & Poor's, and AAA/AA+ by Fitch. These ratings are one or two levels below the City's G.O. bond ratings, as is the typical practice for rating municipal lease-backed obligations. The City has no legal obligation or authority to levy taxes for repayment of lease debt, only the authority to appropriate rent for the use of the facilities financed when the facilities have use and occupancy.

MOODY'S

In April 2024, Moody's affirmed its highest rating of Aaa for San Francisco's GO Bonds, citing the City's robust financial profile and fiscal management practices which contribute to a strong general fund balance and liquidity ratio, despite a draw on available reserve balances in FY2023. The City's GO Bonds have been rated Aaa by Moody's since March 2018. In July 2023, Moody's revised the City's outlook to negative, reflecting the expectation of near-term financial and economic headwinds. These include projected draws on reserve funds across budget years 2024 and 2025 and a sluggish economic recovery.

S&P Global

In April 2024, S&P Global affirmed San Francisco's underlying General Obligation bond rating at AAA, the highest rating in its system and a rating which the City has maintained since February 2019. The rating is attributed to the City's ample reserve balances, resilient residential real estate demand, and very strong fiscal management practices. S&P notes that each of these factors position San Francisco particularly well to weather projected near-term budgetary deficits, but revised the City's outlook from stable to negative due to a slow recovery of major revenue streams during a time of growing budgetary expenditures.

FITCH RATINGS

In April 2024, Fitch upgraded the City's underlying GO rating from AA+ to AAA, citing the City's strong financial resilience profile, as well as its vital role as the center of a growing metropolitan area, and San Francisco's uniquely high market value per capita. Fitch also affirmed the City's outlook as stable, supported by its adequate budgetary flexibility and characterized by the expectation that ample reserve balances will help San Francisco weather expected economic challenges ahead. Fitch Ratings recently implemented new criteria for U.S. cities and counties in April 2024.

DEBT PROFILE

Pursuant to the City Charter, the City must have voter authorization to issue G.O. bonds and lease revenue bonds. In the case of G.O. bonds, authorization is required by a two-thirds majority vote. In the case of Lease Revenue Bonds, authorization is required by a simple majority vote to fund new money capital projects. The City also issues Commercial Paper and Certificates of Participation, which do not require voter authorization. There are additional long-term obligations issued by public agencies whose jurisdictions overlap the boundaries of the City in whole or in part. See overlapping debt obligations described below. Of the $3.9 billion in outstanding G.O. bonds and other long-term general fund backed obligations, as of June 30, 2024, only $47.1million or 1.2 percent is variable rate debt.

GENERAL OBLIGATION BONDS

Debt service on the City's G.O. bonds is repaid from taxes levied on all real and personal property within the City boundaries. In addition to a two-thirds majority voter threshold, the principal amount of bonds outstanding at any one time must not exceed three percent of the assessed value of all taxable real and personal property located within the boundaries of the City.

TABLE 1: GENERAL OBLIGATION BONDS (AS OF APRIL 15, 2024)

Bond Authorization Name	Election Date	Authorized Amount	Series	Bonds Issued	Bonds Outstanding	Authorized & Unissued
Seismic Safety Loan Program	11/3/92	$350,000,000	1994A	$35,000,000	-	
			2007A	$30,315,450	$12,172,632	
			2015A	$24,000,000	-	
Use of Proceeds Reauthorization for Affordable Housing	11/8/16		2019A	$72,420,000	$68,700,000	
			2020C	$102,580,000	$93,580,000	$85,684,550
Clean & Safe Neighborhood Parks	2/5/08	$185,000,000	2008B	$42,520,000	-	
			2010B	$24,785,000	-	
			2010D	$35,645,000	$24,190,000	
			2012B	$73,355,000	-	
			2016A	$8,695,000	$5,735,000	-
SF General Hospital & Trauma Center Earthquake Safety	11/4/08	$887,400,000	2009A	$131,650,000	-	
			2010A	$120,890,000	-	
			2010C	$173,805,000	$117,950,000	
			2012D	$251,100,000	-	
			2014A	$209,955,000	-	-
Earthquake Safety and Emergency Response Bond	6/8/10	$412,300,000	2010E	$79,520,000	-	
			2012A	$183,330,000	-	
			2012E	$38,265,000	-	
			2013B	$31,020,000	-	
			2014C	$54,950,000	-	
			2016C	$25,215,000	$17,190,000	-
Road Repaving & Street Safety	11/8/11	$248,000,000	2012C	$74,295,000	-	
			2013C	$129,560,000	-	
			2016E	$44,145,000	$30,095,000	-
Clean & Safe Neighborhood Parks	11/6/12	$195,000,000	2013A	$71,970,000	-	
			2016B	$43,220,000	$18,620,000	
			2018A	$76,710,000	$37,480,000	
			2019B	$3,100,000	-	-
Earthquake Safety and Emergency Response Bond	6/3/14	$400,000,000	2014D	$100,670,000	-	
			2016D	$109,595,000	$58,000,000	
			2018C	$189,735,000	$116,640,000	-
Transportation and Road Improvement	11/4/14	$500,000,000	2015B	$67,005,000	$33,740,000	
			2018B	$174,445,000	$85,235,000	
			2020B	$135,765,000	$100,450,000	
			2021C-1	$104,785,000	$83,230,000	
			2021C-2	$18,000,000	-	-
Affordable Housing Bond	11/3/15	$310,000,000	2016F	$75,130,000	$38,780,000	
			2018D	$142,145,000	$85,790,000	
			2019C	$92,725,000	$21,845,000	-
Public Health and Safety Bond	6/7/16	$350,000,000	2017A	$173,120,000	$96,445,000	
			2018E	$49,955,000	$31,030,000	
			2020D-1	$111,925,000	$77,650,000	
			2020D-2	$15,000,000	-	-
Embarcadero Seawall Earthquake Safety	11/6/18	$425,000,000	2020A	$49,675,000	-	
			2023B	$39,020,000	-	$336,305,000
Affordable Housing Bond	11/5/19	$600,000,000	2021A	$254,585,000	$168,425,000	
			2023C	$170,780,000	$107,025,000	$174,635,000
Earthquake Safety and Emergency Response Bond	3/3/20	$628,500,000	2021B-1	$69,215,000	$64,335,000	
			2021B-2	$11,500,000	-	
			2021E-1	$74,090,000	$59,520,000	
			2021E-2	$13,000,000	-	$460,695,000
Health and Recovery Bond	11/3/20	$487,500,000	2021D-1	$194,255,000	$164,395,000	
			2021D-2	$64,250,000	-	
			2023A	$28,785,000	$28,785,000	$200,210,000
Affordable Housing	3/5/24	$300,000,000	-		-	$300,000,000
SUBTOTAL		$6,278,700,000		$4,721,170,450	$1,847,032,632	$1,557,529,550
General Obligation Refunding Bonds	**Date Issued**			**Bonds Issued**	**Bonds Outstanding**	
Series 2015-R1	2/25/15			$293,910,000	$164,190,000	
Series 2020-R1	5/7/20			$195,250,000	$154,940,000	
Series 2021-R1	5/6/21			$91,230,000	$75,990,000	
Series 2021-R2	9/16/21			$86,905,000	$43,585,000	
Series 2022-R1	5/18/22			$327,300,000	$302,060,000	
SUBTOTAL				$994,595,000	$740,765,000	
TOTALS		**$6,278,700,000**		**$5,715,765,450**	**$2,587,797,632**	**$1,557,529,550**

[1] Of the $35,000,000 authorized for SSLP by the Board of Supervisors in February 2007, $30,315,450 has been drawn upon to date pursuant to the Credit Agreement.

Source: Office of Public Finance, City and County of San Francisco.

As of April 15th, 2024, the total amount of G.O. bonds authorized by the voters, but not yet issued, was $1.6 billion. Of the total principal amount of $4.7 billion of G.O. bonds originally issued from these authorizations, $2.6 billion remains outstanding. **Table 1** on the previous page lists the City's outstanding and unissued G.O. bonds by series and authorization. Additionally, the table includes a list of outstanding refunding G.O. bonds that were issued to refinance other series of G.O. bonds.

For debt management and federal expenditure requirements, and because large-scale capital improvement projects are typically completed over several years, bonds are usually issued in installments over time. For that reason, and because G.O. bonds are repaid in the interim, the full amount of G.O. bonds authorized by the electorate typically exceeds the amount of G.O. bonds outstanding.

LONG-TERM OBLIGATIONS

The City's Long-Term Obligations, shown in **Table 2**, include lease revenue bonds and COPs. Pursuant to the Charter, lease revenue bonds must be approved by a simple majority of the voters. As shown in Table 2, as of June 30, 2024, the City will have roughly $1.5 billion in Long-Term Obligations outstanding. The City anticipates issuing approximately $484.4 million of COPs in FY 2024-25 to support Public Health projects, Hall of Justice projects, and various Critical Repairs and Recovery Stimulus projects across the City. The City estimates the outstanding amount will increase to $1.9 billion by the end of FY 2024-25. The gross debt service payment for FY 2024-25 is estimated to be $166.2 million.

In 1990, voters approved Proposition C, which amended the Charter to authorize the City to lease- purchase equipment through a nonprofit corporation without additional voter approval but

TABLE 2: PROJECTED OUTSTANDING G.O. BONDS & LONG-TERM OBLIGATIONS, & DEBT SERVICE FOR FISCAL YEAR 2024-2025[1]

Projected Principal Outstanding	
Projected Outstanding General Obligation Bonds (as of 6/30/2024)[2]	$2,408,116,426
Plus Projected New FY 2024-25 Issuance	474,400,000
Less Projected FY 2024-25 Principal Repayment	-311,456,476
Projected Outstanding General Obligation Bonds (as of 6/30/2025)	**$2,701,059,950**
Projected Outstanding Long-Term Obligations (as of 6/30/2024)[3]	$1,527,454,998
Plus Projected New FY 2024-25 Issuance	484,445,000
Less Projected FY 2024-25 Principal Repayment	-80,008,037
Projected Outstanding Long Term Obligations[1] (as of 6/30/2025)	**$1,931,891,960**
Total Projected Principal Outstanding (as of 6/30/2024)	$3,935,571,424
Plus Projected New FY 2024-25 Issuance	958,845,000
Less Projected FY 2024-25 Repayment	-391,464,513
Total Projected Outstanding (as of 6/30/2025)	**$4,502,951,910**
Projected Fiscal Year 2024-2025 Outstanding Debt Service	
General Obligation Bonds	$277,897,373
Long-Term Obligations[2]	166,264,659
Total Annual Debt Service	**$444,162,032**

[1] Table shows amounts based on actual payment dates. [2] Includes certificates of participation, lease revenue bonds and certain equipment leases.
[3] Includes certificates of participation, lease revenue bonds and certain equipment leases.

with certain restrictions. The City and County of San Francisco Finance Corporation (the Corporation) was incorporated for that purpose. 1990 Proposition C provides that the outstanding aggregate principal amount of obligations with respect to lease financings may not exceed $20.0 million, with such amount increasing by five percent each fiscal year. As of July 1, 2023, the total authorized and unissued amount for such financings was $100.1 million. There are no current plans to issue additional debt under the Proposition C authorization.

In 1994, voters approved Proposition B, which authorized the issuance of up to $60.0 million in lease revenue bonds for the acquisition and construction of a combined dispatch center for the City's emergency 9-1-1 communication system and for the emergency information and communications equipment for the center. To date, $45.9 million of Proposition B lease revenue bonds have been issued and there is approximately $14.0 million in remaining authorization. There are no current plans to issue additional debt under the Proposition B authorization.

In March 2000, voters approved Proposition C, which extended a two and one-half cent per $100 in assessed valuation property tax set-aside for the benefit of the Recreation and Park Department (the Open Space Fund). Proposition C also authorized the issuance of lease revenue bonds or other forms of indebtedness payable from the Open Space Fund. The City issued $27.0 million and $42.4 million of such Open Space Fund lease revenue bonds in October 2006 and October 2007, respectively. The City issued refunding lease revenue bonds to refinance the remaining outstanding amounts of the Series 2006 and Series 2007 Open Space Fund lease revenue bonds in August 2018.

In November 2007, voters approved Proposition D, which renewed a two and one-half cent per $100 in assessed valuation property tax set-aside for the benefit of the Library (the Library Preservation Fund) and authorized the City to issue lease revenue bonds or other types of debt to construct and improve library facilities. The City issued Library Preservation Fund lease revenue bonds in the amount of $34.3 million in March 2009 and refinanced these obligations with the issuance of refunding lease revenue bonds in August 2018.

COMMERCIAL PAPER PROGRAM

In March 2009, the City approved the establishment of a not-to-exceed $150 million Lease Revenue Commercial Paper Certificates of Participation Program (the CP Program). Under the CP Program, Commercial Paper Notes (the CP Notes) are issued from time to time to pay approved project costs in connection with the acquisition, improvement, renovation, and construction of real property and the acquisition of capital equipment and vehicles in anticipation of long-term or other takeout financing to be issued when market conditions are favorable. Projects are eligible to access the CP Program once the Board and the Mayor have approved the project and the long- term, permanent financing for the project. In July 2013, the City approved an additional $100 million of commercial paper for a total authorized CP Program of $250 million.

The City's CP Program is secured by two revolving credit facilities. The Series 1 and Series 2 CP notes are secured by a $150 million revolving credit facility issued by Wells Fargo Bank which expires in March 2026. The Series 3 CP notes are secured by a $100 million revolving credit facility issued by Bank of the West which expires in April 2026.

As of April 15, 2024, the outstanding principal amount of CP Notes was $29.8 million with a weighted average interest rate of 3.88 percent. The CP Program currently provides interim financing for the following projects: HOPE SF, Housing Trust Fund Projects, the Homeless Services Center, Laguna Honda Hospital Wings Improvement Project, Critical Repairs & Recovery Stimulus projects, and Police Vehicles projects. The CP program has previously financed other various projects including 49 South

TABLE 3: CALCULATION OF DEBT LIMIT RATIO

Assessed Valuation (as of 8/1/23)	$344,487,668,208
Less Exemptions	(574,103,600)
Net Assessed Value (as of 8/1/23)	**$343,913,584,608**
Legal Debt Capacity (3 percent of Assessed Valuation) [1]	$10,317,407,538
Outstanding G.O. Bonds (as of 4/15/24)	$2,587,797,632
G.O. Debt Ratio	0.75%
Unused Capacity	**$6,991,796,948**

1. Section 9.106 of the City Charter limits issuance of general obligation bonds of the City to 3 percent of the assessed value of all taxable real and personal property, located within the City and County.

Van Ness, the Animal Care & Control Facility, and the Moscone Convention Center Expansion.

OVERLAPPING DEBT OBLIGATIONS

Overlapping debt obligations are long-term obligations that are often sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the City in whole or in part. In many cases, overlapping debt obligations issued by a public agency are payable only from the revenues of the public agency, such as sales tax receipts, property taxes, and special taxes generated within the City's boundaries. Overlapping debt obligations of the City have been issued by public agencies such as the Successor Agency to the San Francisco Redevelopment Agency (OCII), Association of Bay Area Governments (ABAG), the Bayshore-Hester Assessment District, the Bay Area Rapid Transit District (BART), the San Francisco Community College District, and the San Francisco Unified School District.

DEBT LIMIT

The City's debt limit for outstanding G.O. bond principal is governed by Section 9.106 of the City's Charter and is subject to Article XIII of the State Constitution. Under the Charter, the City's outstanding G.O. bond principal is limited to three percent of the assessed value of all taxable real and personal property located within the jurisdiction of the City and County of San Francisco.

As indicated in **Table 3**, the City has a current G.O. bond limit of $10.3 billion, based upon the Controller's Certificate of Assessed Valuation released on August 1, 2023 (FY 2023-24 AV). As of April 15, 2024, the City has $2.6 billion of G.O. bonds outstanding, which results in a G.O. bond debt to assessed value ratio of 0.75 percent. Based on the FY 2023-24 AV, the City's remaining legal capacity for G.O. bond debt is $7.7 billion. The FY 2024-25 AV will be released in August 2024 and will likely result in modest growth in the City's G.O. bond debt capacity. The City has $1.6 billion in voter authorized and unissued G.O. bonds. The amount of authorized but unissued debt is not included in the debt limit calculation since the limit applies only to outstanding bonds. Principal on previously issued bonds is repaid on a continuous basis allowing for additional debt capacity despite continued authorization for the issuance of new debt. Furthermore, debt capacity will increase or decrease as the City's total assessed property value changes.

CITIZENS' GENERAL OBLIGATION BOND OVERSIGHT COMMITTEE

In March 2002, San Francisco voters approved Proposition F, creating the Citizens' General Obligation Bond Oversight Committee (the Committee). The purpose of the Committee is to inform the public about the expenditure of G.O. bond proceeds. The Committee actively reviews and reports on the expenditure of taxpayers' money in accordance with the voter authorization. The Committee provides

oversight for ensuring that (1) G.O. bond proceeds are expended only in accordance with the ballot measure, and (2) no G.O. bond funds are used for any administrative salaries or other general governmental operating expenses, unless specifically authorized in the ballot measure for such G.O. bonds.

Proposition F provides that all ballot measures seeking voter authorization for G.O. bonds after the 2002 adoption of Proposition F must provide that 0.1 percent of the gross proceeds from the proposed bonds be deposited in a fund established by the Controller's Office and appropriated by the Board at the direction of the Committee to cover the Committee's costs. The Committee, which was initially convened on January 9, 2003, continuously reviews existing G.O. bond programs. The Committee issues reports on the results of its activities to the Board of Supervisors at least once a year.

Since the Committee was convened in 2003, the voters have approved approximately $6.3 billion in G.O. Bonds to fund various bond programs such as Clean and Safe Neighborhood Parks Bonds, Earthquake Safety and Emergency Response Bonds, Road Repaving & Street Safety Bonds, San Francisco General Hospital Bonds, Transportation and Road Improvement Bonds, Affordable Housing Bonds, Public Health and Safety Bonds, Seawall, and Health and Recovery Bonds.

ENTERPRISE DEPARTMENT PRINCIPAL OUTSTANDING AND DEBT SERVICE FOR FISCAL YEAR 2024-2025

Certain Public Service Enterprise departments of the City and County of San Francisco have outstanding revenue bond indebtedness that does not require discretionary City funding for their support. The departments include the Airport Commission, Municipal Transportation Agency, Port Commission, and the Public Utilities Commission. These departments have issued revenue bonds to leverage operating revenues to finance capital projects and acquisitions, many of which provide a direct revenue benefit or cost savings to the public. **Table 4** shows the total estimated FY 2024-25 principal outstanding and debt service payments due for these enterprise departments.

As of July 1, 2024, the Public Service Enterprise Departments are expected to have approximately $17.2 billion of principal outstanding, with $2.9 billion of revenue bond debt expected to be issued by the end of FY 2024-25. The FY 2024-25 budget provides for an annual debt service payment of $1.09 billion for Public Service Enterprise departments' bonds.

TABLE 4: ENTERPRISE DEPARTMENT BOND PRINCIPAL OUTSTANDING AND DEBT SERVICE FOR FISCAL YEAR 2024-2025

Agency	Principal Amount[5] Outstanding as of 7/1/24	Expected New Issuance	Total	Fiscal Year 2024-2025 Principal and Interest Payments
PUC [1]	$7,665,685,000	$1,870,000,000[2]	$9,535,685,000	$430,387,958[3]
SFMTA	416,420,000	-	416,420,000	27,840,451
Port Commission [4]	42,446,797	-	42,446,797	4,040,708
Airport Commission [6]	9,114,185,000[7]	1,068,000,000	10,182,185,000	631,236,669
	$17,238,736,797	**$2,938,000,000**	**$20,176,736,797**	**$1,093,505,786**

1. Does not include outstanding or expected WIFIA and SRF loan issuances or Certificates of Participation.
2. Preliminary, subject to change.
3. FY24-25 Principal and Interest payments are net of federal subsidies and capitalized interest.
4. Includes South Beach Harbor.
5. Does not reflect outstanding Commercial Paper or General Obligation Bond debt.
6. Principal and Interest Payments reflect Debt Service Budget for FY 2024-25.
7. Estimated, includes estimated issuance expected between April 1, 2024, and June 30, 2024.

CAPITAL PROJECTS

STONESTOWN

CAPITAL PROJECTS

THE CAPITAL PLANNING PROCESS onesanfrancisco.org

Beginning in FY 2005-06, San Francisco centralized its capital planning process by enacting legislation that required the creation of a multi-year capital plan. As a result, while departments receive funds annually for capital projects, the City strategizes, prioritizes, and plans for capital expenditures on a ten-year timeframe.

This process is guided by the Ten-Year Capital Plan (the Plan). Every other year, the City Administrator submits the proposed Plan to the Mayor and Board of Supervisors (Board), as required under Section 3.20 of the Administrative Code. The Plan provides an assessment of the City's capital infrastructure needs and a financingplan for addressing those needs. The Plan is a coordinated citywide approach to long-term infrastructure planning covering the City's General Fund departments, as well as enterprise departments and external agencies. Under the authority of the City Administrator, the Office of Resilience and Capital Planning prepares the Plan and presents it to the Capital Planning Committee (CPC) for review. The Plan is then submitted to the Board by March 1 for approval no later than May 1 every odd-numbered year.

Following the Plan's adoption, CPC proposes a rolling two-year capital budget for consideration by the Board during the regular budget process.

The capital budget was updated on the following timeline:

- **JANUARY 19:** Budget requests due from departments
- **APRIL 22:** Review of General Fund department budget scenarios
- **MAY 6:** Capital Planning Committee approval of General Fund department budget
- **MAY 31:** Citywide proposed budget, including capital budget, submitted to the Board of Supervisors

About The Ten-Year Capital Plan

The City's current Ten-Year Capital Plan recommends total investments over $41 billion between Fiscal Years 2023-24 and 2032-33. The proposed projects address capital needs related to eight service areas: Affordable Housing; Economic and Neighborhood Development; General Government; Health and Human Services; Infrastructure and Streets; Public Safety; Recreation, Culture, and Education; and Transportation. **Table 1** shows how the Plan recommends investment across these service areas.

Funding principles from the Plan that help establish capital priorities for the City are to:

» Address legal or regulatory mandates;

» Protect life safety and minimize physical danger to those who work in and use City infrastructure and facilities;

TABLE 1: FISCAL YEAR 2024-33 CAPITAL PLAN INVESTMENTS BY SERVICE AREA

Capital Plan Funding Amounts (Funding in Millions)	FY 2024-28	FY 2029-33	Plan Total
Affordable Housing	2,323	1,596	3,920
Public Safety	688	725	1,413
Health and Human Services	495	406	901
Infrastructure & Streets	7,123	3,360	10,483
Recreation, Culture, and Education	2,721	1,608	4,329
Economic & Neighborhood Development	2,682	2,056	4,738
Transportation	8,628	6,687	15,315
General Government	92	219	311
Total	**24,753**	**16,657**	**41,410**

» Enhance resiliency and eliminate racial and social disparities so that all San Franciscans may thrive;

» Ensure asset preservation and sustainability, i.e., timely maintenance and renewal of existing infrastructure;

» Serve programmatic or planned needs, i.e. formal objectives of an adopted plan or action by the City's elected officials; and

» Promote economic development with projects that are expected to increase revenue, improve government effectiveness, or reduce operating costs.

Capital-Related Policies

The City's Ten-Year Capital Plan is financially constrained, meaning that it lists funded as well as deferred projects that are selected based on fiscally responsible and transparent policies. The FY 2024-33 Capital Plan generally retains most policies and practices set in prior year plans, including restrictions around debt issuance, in order to meet key objectives such as:

- Growing the Pay-As-You-Go program at a rate that allows the City to address its facilities backlog;
- Funding Street Resurfacing to maintain a Pavement Condition Index (PCI) to a state of good repair with a score of 75;
- Prioritizing the City's curb ramp program and barrier removal projects to improve accessibility for all;
- Prioritizing regulatory requirements, life safety concerns, and the maintenance of current assets in order to reduce the City's backlog of deferred capital projects;
- Keeping property tax rates at or below 2006 levels; and
- Funding critical enhancements to cover unexpected capital needs and emergencies as well as projects that are not good candidates for debt financing.

Operating Impacts of Capital Projects

The vast majority of projects in the City's Capital Plan and Budget address the needs of existing assets and are not expected to substantially impact operating costs. For those projects where a substantial operational impact is expected, San Francisco Administrative Code Section 3.20 states, "The capital expenditure plan shall include a summary of operating costs and impacts on city operations that are projected to result from capital

investments recommended in the plan." This operations review includes expected changes in the cost and quality of city service delivery.

Such operational planning is a foundational component of the pre-development planning for the City's large-scale capital projects, and is included in the Plan whenever possible. In practice, because projects are often described in the Plan so far in advance of their construction, and even before pre-planning is complete, operating impacts are typically not available in detail at the time of Plan publication. More often, operating impacts are presented to the Capital Planning Committee as project plans come into focus.

Departments present future one-time and ongoing costs of their projects to the Capital Planning Committee as part of the funding approval process. The Capital Planning Committee considers recurring salary and benefits costs, other operating costs such as maintenance, and any anticipated recurring revenues to understand the net operating impacts of major projects. Considerations for the costs of stand-alone facilities include ongoing costs like staffing and utilities, as well as one-time costs like furniture, fixtures, and equipment. The near-term impacts of major projects are reflected in the projected sources and uses of the City's Five-Year Financial Plan, issued every other year. In addition, renewal needs and condition assessments for all facilities and infrastructure are modeled before a project is funded. These models are updated annually as a part of the capital planning process.

Eligible Capital Project Types

Capital projects funded through the annual budget are considered part of the Plan's Pay-As-You-Go (Pay-Go) Program. Debt-financed projects are typically funded through supplemental appropriations and considered outside of the annual budgeting process. Projects funded through the Pay-As-You-Go Program fall into one of five general funding categories defined below:

ADA Facility Transition Plan and ADA Right-of-Way: ADA Facility investments are barrier removal projects on public buildings. ADA Right-of-Way projects correspond to on-demand curb ramp work. These dedicated ADA projects represent a small fraction of the accessibility improvements the Plan funds, as capital projects frequently include accessibility upgrades that are not counted as separate line items.

Routine Maintenance: Projects that provide for the day-to-day maintenance of existing buildings and infrastructure, including labor costs. Unlike renewals and enhancements, these annual expenditures are often a mix of capital and operating expenses, and they can be used for minor renewals according to department needs.

Street Resurfacing: This funding is used to maintain a citywide average PCI score of 75.

Critical Enhancement: An investment that increases an asset's value or useful life and changes its use. Critical enhancement projects include emergency repairs and improvements that address growth or other priority capital needs that are not good candidates for debt financing due to size or timing.

Facility and Right-of-Way Infrastructure Renewals: An investment that preserves or extends the useful life of existing facilities or infrastructure.

The categories of spending captured in the Capital Budget mirror those of San Francisco's Ten-Year Capital Plan and enable the City to chart trends, measure capital spending in terms of best practices, and report against the City's targets for state of good repair spending.

Historical Capital Accomplishments

The City's first Ten-Year Capital Plan was adopted on June 20, 2006, and recommended $16 billion in total investments and $3 billion in General Fund investments through FY 2014-15. Since its adoption, nearly all of the high-priority projects identified

in the first Plan have been accomplished while planned General Fund investments have surpassed $5 billion.

General Obligation (G.O.) Bonds and Certificates of Participation

Prior to 2008, San Francisco voters had not authorized any G.O. bonds since 2000, which contributed to the City's infrastructure maintenance backlog. Since 2008, voters have approved $6.2 billion in G.O. bonds for hospitals, clinics, parks, police stations, firefighting facilities, public safety operations, transportation, streets, shelter, and affordable housing. Recent levels of investment are higher than at any other time in the City's history. New bonds are only issued as old ones are retired and/or the City's base of net assessed value grows. This policy has ensured the repayment of these obligations without raising property tax rates for San Francisco residents and businesses since 2006.

COPs, which are repaid from the General Fund, are another financing method used to address infrastructure projects. COPs are reserved for projects with a revenue source, such as the Moscone Convention Center, or for critical improvements such as those at the War Memorial Veterans Building and the Animal Care and Control Facility. These issuances are limited to an amount that results in debt service that is no more than 3.25 percent of the discretionary General Fund budget.

Pay-As-You-Go Capital Investments

The annual General Fund investment in the Pay-As- You-Go Program will be $80.8 million in FY 2024-25 and $57.2 million in FY 2025-26. These funds go toward maintaining basic infrastructure and investing in the City's assets including facility renovations, street repaving, right-of-way renewals, ADA improvements, critical enhancements, and regular maintenance. In the five years prior to the COVID-19 pandemic the City had an average General Fund investment of $144 million annually, however in light of the shortfalls caused by COVID-19, the Capital Plan recommendation was reduced. These shortfalls are being addressed through the issuance of $45 million in FY 2024-25 Certificates of Participation to address critical repairs and street repaving.

Integration of Impact Fees

In the early 2000s, several planning initiatives to transform former industrial areas into new neighborhoods in east San Francisco were partially funded by impact fees. Projects funded by these impact fees include pedestrian and streetscape enhancements, transportation improvements, new parks, library assets, and childcare facilities. The impact fees are managed by the Interagency Planning Implementation Committee in collaboration with the Citizens' Advisory Committee for each plan area.

Projected revenues have slowed due to the overall decline of the developer project pipeline.

Streets Program

In addition to providing a safer and smoother ride for users, streets with a higher PCI score last longer and are less expensive to maintain, which results in operating savings in future years. A block with a PCI score of 85-100 is in excellent condition and does not require any treatment. In 2011, the City's streets were at an average PCI score of 63 and declining quickly.

Since then, the City has made streets funding a top priority and, with the help of voters, passed the Road Repaving and Streets Safety Bond, which provided funding to increase the City's overall PCI score to 67. Now at 74, San Francisco's PCI score could decline once again if the Streets Program is not funded at a sufficient level.

Recent Major Projects

Since 2020, the City has completed or broken ground on a number of major projects, including:

- Produced 2,600 new affordable housing units through 10 groundbreakings;
- Completion of the City's Housing Element, centering racial and social equity;
- Completed Fire Station 35, an innovative new floating station berthed at Pier 221/2, funded through ESER 2014;
- Completed the Animal Care and Control replacement animal shelter at 1419 Bryant Street;
- Opened the Embarcadero SAFE Navigation Center and expanded the Division Circle Navigation Center;
- Completed seismic retrofit and modernization of Maxine Hall and Castro Mission Health Centers, also funded by the 2016 Health and Safety G.O. Bond
- Achieved a citywide PCI of 74. All districts have had at least one-third of their blocks resurfaced since 2009;
- Completed the Salesforce Transit Center, with ongoing work to form a mixed-use neighborhood surrounding the Transit Center;
- Completed the Downtown San Francisco Ferry Terminal Expansion Project;
- Renovation of the Bayview Opera House for greater accessibility and community use;
- Moved police staff into the newly completed Forensic Serices Division;
- Opened the Central Subway, extending the T-line through SoMa, Union Square, and Chinatown;
- Connected over 8,096 units with free broadband internet access over the last 5 years;
- Modernization of the City's 100+ year-old sewer system;
- Improvements to the City's Emergency Firefighting Water System;
- Designed, constructed, or upgraded thousands of curb ramps to comply with ADA standards.

Proposed Capital Budget for Fiscal Years 2024-25 and 2025-26

The proposed FY 2024-25 and FY 2025-26 budget funds capital investment at $299.1 million for General Fund departments over the two-year period.

The proposed budget includes funding the General Fund Capital Budget Pay-Go Program in FY 2024-25 at $80.8 million, and FY 2025-26 at $57.2 million. In FY 2024-25, the budget also proposes a $45.0 million Streets and Critical Repairs Program funded through Certificates of Participation.

Additional revenues for capital investments come from non-General Fund sources, such as Impact Fees, state and federal grants, and locally generated revenues, and fees. These revenue sources total $57.2 million in FY 2024-25 and $58.9 million in FY 2025-26.

The continued investment in capital even in difficult years demonstrates the City's dedication to making responsible choices and taking care of its infrastructure, roads, parks, and life safety facilities. In so doing, the proposed budget makes smart investments that improve infrastructure, enhance service delivery, reduce long-term costs and liabilities, and better insulate the City from the effects of future economic downturns.

Highlights from the FY 2024-25 and FY 2025-26 proposed Capital Budget include funding for:

- On-going curb ramp improvements and barrier removals for improved accessibility citywide;
- Addressing critical enhancements such as legal mandates and regulatory concerns;
- Keeping facilities in a state-of-good-repair through projects such as various HVAC, roof, boiler repairs etc;
- Keeping right-of-way assets in a state-of-good-repair through pothole, plaza, median, bridge inspection and repair etc;
- Funding for essential parks infrastructure such as fields, courts, forestry, fencing, and erosion control.

CAPITAL PROJECTS

Department: Academy Of Sciences

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10016949	Sci - Facility Maintenance	Sci - Facilities Maintenance	GF Annual Authority Ctrl	368,782	387,221
10039813	Elevator Modernization	Maintenance	GF Annual Authority Ctrl	250,000	500,000
10041448	Iconic Tank Repairs	Aquarium Maintenance	GF Annual Authority Ctrl	310,000	440,000
Academy Of Sciences Total				**928,782**	**1,327,221**

Department: Airport Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10003760	AC Airfield Unallocated-Ordina	Airfield Improvements-Unalloc	SFIA-Capital Projects Fund	8,500,000	11,000,000
10004055	AC Air Support Unallocated-Ord	Airport Support-Unalloc	SFIA-Capital Projects Fund	(44,050,151)	9,700,000
10004134	AC Groundside Unallocated-Ordi	Roadway Improvements-Unalloc	SFIA-Capital Projects Fund	44,295,307	19,200,000
10004334	AC Terminals Unallocated-Ordin	Terminal Renovations-Unalloc	SFIA-Capital Projects Fund	157,954,187	13,911,983
10004436	AC Utilities Unallocated-Ordin	Utility Improvements-Unalloc	SFIA-Capital Projects Fund	86,000,000	48,500,000
		Utility Improvements-Unalloc	SFIA-Special Revenue Fund	250,000	250,000
10016644	Facility Maintenance	Facility Maintenance	SFIA-Operating Fund	15,750,000	15,750,000
10030890	AC Terminal 1 Unallocated-Ordi	Terminal 1 Program-unallocated	SFIA-Capital Projects Fund	(50,000,000)	0
10041139	AC ORCIF Project	AC ORCIF Project	SFIA-Special Revenue Fund	348,306,000	89,888,000
Airport Commission Total				**567,005,343**	**208,199,983**

Department: Arts Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10005832	AR Civic Collection Capital	CCCA - CIP CONSERVE	GF Continuing Authority Ctrl	400,000	0
		CCCA - CIP RESTO	GF Continuing Authority Ctrl	1,000,000	600,000
		CCCA - CIP STRUCT	GF Continuing Authority Ctrl	1,044,000	300,000
10016793	AR Civic Collection Maint	Civic Collection - Conserv	GF Continuing Authority Ctrl	135,197	141,957
10016794	AR Cultural Centers Maint	Cultural Centers - Maintenance	GF Continuing Authority Ctrl	180,807	189,847
10040150	Main Gallery Lighting Replacem	Main Gallery Lighting Replacem	GF Continuing Authority Ctrl	100,000	0
10041426	AR Centers Door Replace Prog	AR Centers Door Replace Prog	GF Continuing Authority Ctrl	50,000	50,000
Arts Commission Total				**2,910,004**	**1,281,804**

Department: Asian Art Museum

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10016504	Aam - Facility Maintenance	Facility Maintenance	GF Annual Authority Ctrl	354,807	372,547
10030854	AA Museum Repair Projects	Accessibility Compliance	GF Annual Authority Ctrl	150,000	150,000
10034665	AAM assess R&R fire sprinkler	AAM assess R&R fire sprinkler	GF Annual Authority Ctrl	175,000	175,000
10040137	Roof Repair	Roof Repair	GF Annual Authority Ctrl	125,000	125,000
10041424	Escalator maintenance	Escalator maintenance	GF Annual Authority Ctrl	60,000	0
Asian Art Museum Total				**864,807**	**822,547**

CAPITAL PROJECTS, *CONTINUED*

Department: Building Inspection

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10001655	BI Administration/General	Administration/General	SR BIF-Continuing Projects	(150,650)	0
10006241	Code Enforcemt Enhancemt Reser	Code Enforcemt Enhancemt Reser	SR BIF-Continuing Projects	(480,368)	0
10006243	One Time And Capital Project R	One Time And Capital Project R	SR BIF-Continuing Projects	(542,950)	0
10022564	BI Records Management	Records Management - Building	SR BIF-Continuing Projects	(52,398)	0
Building Inspection Total				**(1,226,366)**	**0**

Department: Emergency Management

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10041453	DEM 1011 Turk Critical Renewal	DEM 1011 Turk Critical Renewal	GF Continuing Authority Ctrl	2,122,680	2,122,680
Emergency Management Total				**2,122,680**	**2,122,680**

Department: Fine Arts Museum

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10016869	Fam Facility Maintenance	Fam - Facilities Maintenance	GF Annual Authority Ctrl	270,397	283,917
10035965	de Young Chiller 1 & 2 Compnts	de Young Chiller 1 & 2 Compnts	GF Continuing Authority Ctrl	100,000	200,000
10035966	de YoungCoolingTowerSandFilter	de YoungCoolingTowerSandFilter	GF Continuing Authority Ctrl	200,000	0
10040168	Legion Chillers	Legion Chillers	GF Continuing Authority Ctrl	371,000	0
10040170	DY Fire Alarm System Replacem	DY Fire Alarm System Replacem	GF Continuing Authority Ctrl	125,000	125,000
10041444	dY BMS Replacement	Replace the dY building BMS	GF Continuing Authority Ctrl	300,000	400,000
10041445	LH BMS Replacement	Replace the LH building BMS	GF Continuing Authority Ctrl	220,405	104,074
10041446	LH Boiler Refurbish	LH Boiler Refurbish	GF Continuing Authority Ctrl	125,000	0
10041447	LH Fire Alarm System replaceme	Replace LH Fire Alarm System	GF Continuing Authority Ctrl	125,000	125,000
Fine Arts Museum Total				**1,836,802**	**1,237,991**

Department: Fire Department

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10009040	FD HVAC Systems Repair	HVAC System Repair	GF Continuing Authority Ctrl	350,000	0
10009042	FD Generator Replacement Proj	Generator Replacement	GF Continuing Authority Ctrl	250,000	250,000
10016871	FD Underground Storage Tank Mo	Underground Storage Tank Monit	GF Continuing Authority Ctrl	493,555	518,233
10016875	FD Various Facility Maintenanc	Various Facility Maintenance P	GF Continuing Authority Ctrl	1,091,359	1,145,927
10030926	FD Boiler System Repl Pr	Boiler Replacement	GF Continuing Authority Ctrl	300,000	300,000
10040171	Electrical Upgrades	Electrical Upgrades	GF Continuing Authority Ctrl	0	250,000
10041452	FD Exterior Envelopes	FD Exterior Envelopes	GF Continuing Authority Ctrl	0	150,000
Fire Department Total				**2,484,914**	**2,614,160**

Department: General Services Agency - City Admin

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget

CAPITAL PROJECTS, *CONTINUED*

Department: General Services Agency - City Admin

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10001289	ADRE Capital Improvements	Satellite Building Urgent Heal	GF Continuing Authority Ctrl	125,000	0
10001291	ADRE Facilities Maintenance	HOJ Facilities Maintenance	GF Continuing Authority Ctrl	316,032	331,834
10003073	ADTE Convention Facilities	Convention Operations	SR Conv Fac Fd-Operating	350,000	565,000
10005814	Moscone Conv Fac Capital Proje	Moscone Conv Fac Capital Proje	SR Conv Fac Fd-Continuing	3,000,000	5,000,000
10016763	ADDA Access Barrier Removal	Critical Access Repair & Maint	GF Continuing Authority Ctrl	350,000	350,000
10016766	ADAD Facilities Maintenance	GSA Facilities Maintenance	GF Continuing Authority Ctrl	447,100	469,455
10041430	ADFM HOJ Underground Fuel Tank	Fuel Tank Replacement	CPXCF COP Crit Reprs/Rcv Stmls	11,134,783	0
10041431	ADRE 1SVN Elevator Modern	Elevator Modernization	GF Continuing Authority Ctrl	1,400,000	0
10041432	ADRE CCC Electrical Switchgear	Elect Switchgear Maintenance	GF Continuing Authority Ctrl	800,000	500,000
10041433	ADRE 25VN Heat Pump & Cooling	Pump & Tower Replacement	CPXCF COP Crit Reprs/Rcv Stmls	2,300,000	0
10041434	ADRE CH HVAC Infra Replace	HVAC Infrastructure Replace	GF Continuing Authority Ctrl	1,100,000	0
10041435	ADRE CH ADA Wheelchair Lift	Wheelchair Lift Construction	GF Continuing Authority Ctrl	415,000	0
10041436	ADRE 50 Raymond Repair	Repair Construction	CPXCF COP Crit Reprs/Rcv Stmls	1,300,000	0
10041437	ADRE Brooks Hall Fire Panel	Fire Panel Installation	GF Continuing Authority Ctrl	0	800,000
10041438	ADRE 555 7th Ext Wood Siding	Exterior Wood Siding Repairs	GF Continuing Authority Ctrl	0	400,000
10041440	ADRE HOJ Chiller 1 Replace	Chiller 1 Replacement	GF Continuing Authority Ctrl	400,000	0
10041441	ADRE 1SVN ADA Garage Access	ADA Garage Access Retrofits	GF Continuing Authority Ctrl	300,000	0
10041442	ADFM EV Charger Infrastructure	Citywide EV Chargers	GF Continuing Authority Ctrl	180,000	180,000
10041443	ADRE 1099 Sunnydale Electric	Build System Electrification	GF Continuing Authority Ctrl	600,000	0
General Services Agency - City Admin Total				**24,517,915**	**8,596,289**

Department: General Services Agency - Technology

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10033388	DT Fiber to Public Housing	Fiber to Public Housing	GF Continuing Authority Ctrl	500,000	300,000
10040174	DT Fiber Backbone	DT Fiber Backbone	GF Continuing Authority Ctrl	500,000	500,000
General Services Agency - Technology Total				**1,000,000**	**800,000**

Department: Juvenile Probation

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10016881	Juv - Facilities Maintenance	Juv - Facilities Maintenance	GF Annual Authority Ctrl	417,126	437,982
		YGC High Pressure Boiler	GF Continuing Authority Ctrl	1,400,000	0
10034480	JUV- Admin Bldg Window Project	Replace Admin Bldg Windows	GF Continuing Authority Ctrl	500,000	0
Juvenile Probation Total				**2,317,126**	**437,982**

Department: Municipal Transportation Agency

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10010140	MS TSF-COMPLETE ST (BIKE&PED)	Tsf-Complete Streets (Bike& Pe	Sustainable Streets	442,797	68,562

CAPITAL PROJECTS, *CONTINUED*

Department: Municipal Transportation Agency

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10011999	Tsf-Transit Cap Maint & Progra	Tsf-Transit Capital Maint(Repl	Transit	831,600	1,439,802
10012000	MT TSF-Svc&Reliabilty Regional	MT TSF-Svc&Reli Regional FY25	Transit	26,400	0
		MT TSF-Svc&Reli Regional FY26	Transit	0	45,708
10012001	MT TSF-Svc Exp&Reliability	MT TSF-Svc Exp&Reli FY25	Transit	691,196	0
		MT TSF-Svc Exp&Reli FY26	Transit	0	731,328
10032485	MS WalkFirst Quick & Effective	SSD Engineering & Planning	Sustainable Streets	550,000	550,000
10034129	MT SFMTA Pop Growth Alloc	FY22 Prop B Alloc For Transit	Transit	38,742,500	41,102,500
10034131	MS SFMTA POP GROWTH ALLOC SSD	FY22 Prop B Alloc for SSD	Sustainable Streets	22,910,000	24,300,000
10036279	MT Prop D TCM Tax	Prop D TCM Tax	Transit	2,488,063	0
10040546	TSF Developer Agr Holding Acct	MS Developer Streets	Sustainable Streets	4,632,364	4,632,364
		MT Developer Transit	Transit	8,819,996	8,819,996
10041384	MTC State of Good Repair	FY24-25	Transit	11,771,203	0
		FY25-26	Transit	0	12,053,712
Municipal Transportation Agency Total				**91,906,119**	**93,743,972**

Department: Police

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10009500	Hazmat Abatement	Hazmat Abatement	GF Continuing Authority Ctrl	34,129	35,835
10009510	Pol Station Security Camera Up	PS Security Camera Upgrd	GF Continuing Authority Ctrl	180,000	200,000
10020722	Var Loc-Misc Fac Maint Proj	Various Locations Fac Maint Pr	GF Continuing Authority Ctrl	177,630	186,512
10030970	BBR SFPD Maint and Rpr	Fire Panel Replacements	GF Continuing Authority Ctrl	50,000	75,000
		HVAC Test Balance Stations	GF Continuing Authority Ctrl	100,000	100,000
		Paint/Waterproof PS Exterior	GF Continuing Authority Ctrl	75,000	50,000
		Police Facilities Roofs Repair	GF Continuing Authority Ctrl	100,000	125,000
		Range Truss Replacement	GF Continuing Authority Ctrl	200,000	200,000
		Stables Building and Grounds	GF Continuing Authority Ctrl	180,000	0
		Station Key Card Access	GF Continuing Authority Ctrl	100,000	100,000
10041449	SFPD IT Network Upgrade NIBRS	SFPD IT Network Upgrade NIBRS	GF Continuing Authority Ctrl	400,000	260,000
Police Total				**1,596,759**	**1,332,347**

Department: Port

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10011393	PO Beltline Building Tenant Sp	Beltline Bldg Proj-Port staff	Port Operating	2,603,000	0
10011395	PO SF Port Marina Repairs & Up	Marina Repairs & Upgrades	Port-South Beach Harbor	1,888,205	1,943,923
10011407	PO Waterfront Development Proj	Waterfront Development Proj	Port Operating	4,681,983	9,868,017
10032237	PO Seawall Resiliency Project	General Planning Activities	Port Operating	1,607,614	2,555,136

CAPITAL PROJECTS, *CONTINUED*

Department: Port

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10032988	PO Capital Proj Implement Team	Capital Proj Implement Team	Port Operating	533,000	559,000
10032990	PO Cap Proj Contingency Fund	Project Overages	Port Operating	2,339,195	1,438,146
10035116	PO Facility Condition Assessm.	Facility Condition Assessment	Port Operating	1,060,000	652,000
10036012	PO Southern Waterfront Beautif	Southern Waterfront Beautifica	Port Operating	2,200,000	1,471,000
10036014	PO P70 Upland Soil Cap	P70 Upland Soil Cap	Port Operating	1,000,000	0
10036015	PO P70 Sediment Cap	P70 Sediment Cap	Port Operating	500,000	0
10037605	PO Hyde Street Harbor Cleanup	PO Hyde Street Harbor Cleanup	Port Operating	13,000	250,000
10038689	PO 2022 1295 P29.5 Office Reha	2022 1295 P29.5 Office Reha	Port Operating	500,000	0
10038690	PO 1090 2022 Roof & Roof Deck	2022 1090 P9 Tier 1 FIRPA	Port Operating	3,144,427	0
10038692	PO 2022 1450 P45 Shed B/D Repr	2022 1450 P45 Shed B/D Repr	Port Operating	4,769,000	0
10038694	PO Stormwater Trash Capture	Stormwater Trash Capture	Port Operating	493,000	708,000
10039981	PO 3030 2022 J11 Settlement	3030 2022 J11 Settlement	Port Operating	0	800,000
10040237	PO PRTW 2021 Port Ownership	PRTW 2021 Port Ownership	Port Operating	1,050,000	692,000
10040238	PO Low Carbon Fuel Standard	Low Carbon Fuel StandardCredit	Port Operating	210,160	0
10041047	PO MULT 2024 FW Drain & Sewer	MULT 2024 FW Drain & Sewe	Port Operating	700,000	0
10041048	PO 1800 2024 Electrification	2024 Electrification	Port Operating	809,000	0
10041049	PO 1330 2024 Bulkhead Roof Rep	2024 Bulkhead Roof Rep	Port Operating	900,000	1,269,000
10041050	PO 1470 2024 Substructure Rep	2024 Substructure Rep	Port Operating	850,000	0
10041086	PO FY2021 Port Security Grant	PSGP 2021-CCTV Refresh	Port-Capital	48,632	0
		PSGP 2021-CCTV Refresh	Port Operating	16,211	0
		PSGP 2021-Remote CCTV Access	Port-Capital	24,902	0
		PSGP 2021-Remote CCTV Access	Port Operating	8,301	0
		PSGP 2021 -Training	Port-Capital	44,780	0
		PSGP 2021 -Training	Port Operating	14,926	0
10041090	PO 1090 2025 Repair & EQ Study	2025 Repair & EQ Study	Port Operating	0	2,662,000
Port Total				**32,009,336**	**24,868,222**

Department: Public Health

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10002778	HG SFGH Bldg 5 ClinLab Replace	Clin Lab Automation System	SFGH-Operating Fund	5,400,000	0
10016877	HG Misc Fac Maint Proj	Misc Fac Maint Proj	SFGH-Operating Fund	1,975,854	2,074,647
10016878	HL Dph - Facilities Maintenanc	Dph - Facilities Maintenance (	LHH-Operating Fund	1,707,082	1,792,436
10030937	HC Dph System Wide Security Im	Dph System Wide Security Impro	GF Continuing Authority Ctrl	300,000	125,000
10030963	HL LHH Water Tank Replacement	Lhh Water Tank Replacement	LHH-Operating Fund	1,500,000	0
10033176	HA DPH Facilities Maintenance	101 Grove FM	GF Annual Authority Ctrl	95,779	100,568

Department: Public Health

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
		CBHS Facility	GF Annual Authority Ctrl	198,725	208,661
		PC Clinic FM	GF Annual Authority Ctrl	539,163	566,121
10034589	HL Roof replacement-admin bldgs	Roof replacement - L Wing	LHH-Operating Fund	600,000	0
10037705	LHH Emergency Power CR	LHH Emergency Power CR	LHH-Operating Fund	4,500,000	0
10040042	HL X-Ray Replacement	X-Ray Replacement	LHH-Operating Fund	1,000,000	0
10040175	HL Kitchen Coil Re-design	LHH-Hosp KitchCoil Re-dsgn Pro	LHH-Operating Fund	600,000	0
10041414	HL LHH NPC Sewage Emerg Cont	HL LHH NPC Sewage Emerg Cont	LHH-Operating Fund	800,000	0
10041417	ZSFG - NPC 4 Compliance	ZSFG - NPC 4 Compliance	SFGH-Operating Fund	500,000	2,200,000
Public Health Total				**19,716,603**	**7,067,433**

Department: Public Library

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10009363	LB Capital Improvement Project	LB Capital Improvement Project	SR Library Fund - Continuing	2,720,463	1,800,000
10032980	LB-SFPL Roofing Replacemt Proj	SFPL Roofing Replacemt - Main	SR Library Fund - Continuing	1,500,000	0
10032983	LB-Branch Building Envelope Pr	Branch Building Envelope Proj	SR Library Fund - Continuing	500,000	500,000
10034331	LB-SFPL Oceanview Capital Prj	SFPL Oceanview Branch Capital	SR Library Fund - Continuing	4,800,000	4,800,000
10038443	LB Bldg System Assess&Upgrades	LB Bldg System Assess&Upgrades	SR Library Fund - Continuing	200,000	0
10040883	LIB EVC Install Project	LIB EVC Install-750 Brannan St	SR Library Fund - Continuing	150,000	0
Public Library Total				**9,870,463**	**7,100,000**

Department: Public Utilities Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10014230	Retail Customer Programs	Retail Customer Programs	Hetchy Operating Fund	3,565,000	3,573,000
10014854	Natural Resources Planning	Natural Resources Planning	SFWD-Operating Fund	1,500,000	1,500,000
10015046	Long Term Monitoring & Permit	Long Term Monitoring & Permit	SFWD-Operating Fund	5,500,000	5,500,000
10016956	Hetchy Water - Facilities Main	Facilities Maint	Hetchy Operating Fund	3,500,000	3,500,000
10016972	Awss Maintenance - Cdd	Awss Maintenance - Cdd	SFWD-Operating Fund	2,500,000	2,500,000
10016976	Watershed Structure Projection	Watershed Structure Projection	SFWD-Operating Fund	7,000,000	7,000,000
10025172	Wecc/Nerc Compliance	Wecc/Nerc Compliance	Hetchy Operating Fund	5,500,000	5,500,000
10025175	Wecc/Nerc Transmission Line Cl	Wecc/Nerc Transmission Line Cl	Hetchy Operating Fund	215,000	223,000
10025206	Water Resources Planning And D	Water Resources Planning/ Budge	SFWD-Operating Fund	500,000	500,000
10025207	Treasure Island - Maintenance	Treasure Island - Maintenance	Hetchy Operating Fund	5,200,000	5,400,000
		Treasure Island - Maintenance	SFWD-Operating Fund	500,000	500,000
		Treasure Island - Wastewater	CWP-Operating Fund	2,600,000	2,600,000
10025208	525 Golden Gate - O & M	525 Golden Gate - O & M	CWP-Operating Fund	2,634,881	2,634,881
		525 Golden Gate - O & M	Hetchy Operating Fund	2,098,749	2,098,749

Department: Public Utilities Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
		525 Golden Gate - O & M	SFWD-Operating Fund	1,865,404	1,865,404
10025209	525 Golden Gate - Lease Paymen	525 Golden Gate - Lease Paymen	CWP-Operating Fund	2,395,859	2,375,184
		525 Golden Gate - Lease Paymen	Hetchy Operating Fund	1,233,548	1,222,903
		525 Golden Gate - Lease Paymen	SFWD-Operating Fund	9,060,928	8,982,736
10025762	Low Impact Development	FY22 Low Impact Development	CWP-Operating Fund	681,000	681,000
10025785	Youth Employment & Environment	Youth Employment & Environ Bud	CWP-Operating Fund	697,000	697,000
		Youth Employment & Environ Bud	Hetchy Operating Fund	150,000	150,000
		Youth Employment & Environ Bud	SFWD-Operating Fund	1,290,000	1,290,000
10036107	CleanPowerSF Customer Program	CleanPowerSF Customer Program	CleanPowerSF Operating Fund	4,000,000	4,931,609
10037757	PDP Program	Operations	CleanPowerSF Operating Fund	111,609	180,000
10037758	Low Income Inverters Program	Operations	CleanPowerSF Operating Fund	91,250	91,250
10038863	DAC Solar Program	DAC Solar Program	CleanPowerSF Special Revenue F	802,956	827,045
10038941	DAC Community Solar Program	DAC Community Solar Program	CleanPowerSF Special Revenue F	245,656	260,413
10039051	EV Charge SF	EV Charge SF	CleanPowerSF Operating Fund	1,500,000	1,500,000
10039564	E-Mobility	Operations	CleanPowerSF Operating Fund	580,000	580,000
10041032	ITS Programmatic Project	ITS Programmatic Project	CleanPowerSF Operating Fund	30,643	25,057
		ITS Programmatic Project	CWP-Operating Fund	337,303	275,809
		ITS Programmatic Project	Hetchy Operating Fund	234,089	191,412
		ITS Programmatic Project	SFWD-Operating Fund	495,007	404,763
10041105	Heat Pump Water Heater Rebates	Heat Pump Water Heater Rebates	CleanPowerSF Operating Fund	115,288	115,288
Public Utilities Commission Total				**68,731,170**	**69,676,503**

Department: Public Works

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10030254	PW PHS Master Project Reserves	Reserve- Project	CPXCF 16 PH & SFTY 1St S17A	8,944,251	0
		Reserve- Project	CPXCF 16 PH & SFTY 2nd S18E	2,218,024	0
		Reserve- Project	CPXCF 16 PH & SFTY 3rd S20D	2,878,165	0
10034075	PW Harvey Milk Plaza	Reserve- Project	GF Continuing Authority Ctrl	250,000	250,000
10034763	PW Curb Ramps Budget	Reserve- Project	GF Continuing Authority Ctrl	4,000,000	4,000,000
10034764	PW Street Resurfacing Budget	Reserve- Project	CPSIF COP Street Resurfacing	23,865,217	0
		Reserve- Project	SR RMRA City Capital Funding	20,900,000	21,841,000
		Reserve- Project	SR RMRA County Capital Funding	10,450,000	10,920,000
		Reserve- Project	SR Road	3,980,000	3,960,000
		Reserve- Project	SR Special Gas Tax St Impvt	6,965,000	6,930,000
10034786	PW Plazas Budget	Reserve- Project	GF Continuing Authority Ctrl	551,022	250,000

CAPITAL PROJECTS, *CONTINUED*

Department: Public Works

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10034787	PW Pothole Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	2,000,000	1,500,000
10034788	PW Facilities Maint Budget	Reserve- Project	GF Continuing Authority Ctrl	567,775	596,164
10034790	PW Urgent Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	237,837	249,729
10034791	PW SIRP Sidewalk Budget	Reserve- Project	GF Continuing Authority Ctrl	0	1,000,000
		Reserve- Project	SR Other Special Revenue	1,780,703	1,869,738
10034792	PW ASAP Sidewalk Budget	Reserve- Project	GF Continuing Authority Ctrl	0	285,109
		Reserve- Project	SR Other Special Revenue	776,006	814,807
10034852	PW Median Maintenance Budget	Reserve- Project	GF Continuing Authority Ctrl	150,000	100,000
10034853	PW Landslide/ Rockfall Budget	Reserve- Project	GF Continuing Authority Ctrl	181,913	191,009
10034854	PW Street Structures Budget	Reserve- Project	GF Continuing Authority Ctrl	500,000	450,000
10036482	PW Tree Planting and Establish	Reserve- Project	GF Continuing Authority Ctrl	800,000	0
10037647	PW Fence Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	166,087	174,391
10037814	PW Sunset Blvd Recycl Wtr Impr	Reserve- Project	CPXCF COP Crit Reprs/Rcv Stmls	2,900,000	0
10038893	SAS Street Tree Est Budget	Reserve- Project	GF Continuing Authority Ctrl	500,000	500,000
10039067	PW Great Highway Sand Removal	Reserve-Project	GF Continuing Authority Ctrl	200,000	0
10039658	PW Innes Ave Sidewalk Impr	Reserve- Project	GF Continuing Authority Ctrl	476,000	0
10040155	PW SS Bridge Inspect & Repair	Reserve- Project	GF Continuing Authority Ctrl	400,000	200,000
10040284	PW Roof CJ3 Annex Coating	Reserve- Project	GF Continuing Authority Ctrl	200,000	0
10040288	PW Elev Opera House Modernize	Reserve- Project	GF Continuing Authority Ctrl	1,500,000	0
10041408	PW 4th St Brg Corrosion Repir	Reserve- Project	CPXCF COP Crit Reprs/Rcv Stmls	2,500,000	0
10041409	PW Comm Beautification Project	Reserve- Project	GF Continuing Authority Ctrl	200,000	200,000
10041410	PW ZEV Equip Infra	Reserve- Project	GF Continuing Authority Ctrl	0	200,000
10041411	PW Hallidie Plz Impr -Dsgn Cha	Reserve- Project	GF Continuing Authority Ctrl	200,000	0
10041413	PW Emergency Capital Repairs	Reserve- Project	GF Continuing Authority Ctrl	200,000	200,000
10041419	PW FS Roof Replacements	Reserve- Project	GF Continuing Authority Ctrl	250,000	250,000
Public Works Total				**101,688,000**	**56,931,947**

Department: Recreation And Park Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10013005	RP Downtown Park Fund	Downtown Park Fund	SR Downtown Park	500,000	0
10013093	RP Open Space Acquisition	Os Acquisition-Budget	SR Open Space-Continuing	3,966,500	3,980,000
10013099	RP ADA Compliance	ADA Compliance-Budget	GF Continuing Authority Ctrl	800,000	800,000
10013170	RP Gene Friend Rec Center	Budget	SR R&P Maintenance Fund	747,816	316,167
10013173	RP Concession Maintenance	Concession Maintenance	GF Continuing Authority Ctrl	690,000	690,000
10013254	RP Marina DBW Loan Reserve	Marina Dbw Loan Reserve	SR R&P-Marina Yacht Harbor	91,508	96,150

Department: Recreation And Park Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10013274	RP Erosion Cntrl/Rtaining Wall	Erosion Control & Retaining Wa	GF Continuing Authority Ctrl	750,000	750,000
10013280	RP Forestry	Forestry	GF Continuing Authority Ctrl	795,000	1,000,000
10013283	RP Field Rehabilitation	Field Rehabilitation-Budget	GF Continuing Authority Ctrl	525,000	500,000
10013292	RP Gateways/Borders/Bollards	Gateways/Borders/Bollars/Fenci	GF Continuing Authority Ctrl	500,000	500,000
10013296	RP General Facility Renewal	General Facility Renewal Budge	GF Continuing Authority Ctrl	600,000	600,000
10013347	RP Golf Capital	Golf Program	SR Golf Fund -Continuing	536,492	552,641
10013359	RP Irrigation Systems	Irrigation Systems	GF Continuing Authority Ctrl	500,000	500,000
10013373	RP Camp Mather Capital Renewal	Camp Mather Facility Renewal B	GF Continuing Authority Ctrl	600,000	600,000
10013588	RP Paving	Paving	GF Continuing Authority Ctrl	1,000,000	900,000
10013593	RP Playing Fields Replacement	Playing Fields Replacement	GF Continuing Authority Ctrl	3,150,000	3,100,000
10013617	RP Pump Replacement Project	Pump Replacement Project-Budge	GF Continuing Authority Ctrl	350,000	350,000
10013653	RP Emergency Repairs	Emergency Repairs Budget	GF Continuing Authority Ctrl	500,000	500,000
10013659	RP Court Resurfacing	Court Resurfacing	GF Continuing Authority Ctrl	750,000	750,000
10013668	RP Security and Lighting	Security and Lighting-Cameras	GF Continuing Authority Ctrl	300,000	300,000
10013675	RP Signage & Information Sys	Signage & Information System	GF Continuing Authority Ctrl	200,000	200,000
10016942	RP General Facilities Maintena	General Facilities Maint-Budge	GF Annual Authority Ctrl	650,000	650,000
10016944	RP Mather Facilities Maint	Mather Facilities Maint-Budget	GF Annual Authority Ctrl	250,000	250,000
10016948	RP Marina YH Facilities Maint	Myh-Facilities Maintenance-Bud	SR R&P-Marina Yacht Harbor	75,329	176,668
10024391	RP M Dolores Playground Resrve	Mission Dolores Pg Fac Maint R	GF Continuing Authority Ctrl	15,000	15,000
10031044	RP Yacht Harbor-dredging	Marina Dredging	SR R&P-Marina Yacht Harbor	569,250	589,174
10031217	RP 11th Street And Natoma Park	Budget	SR Market & Octavia CI	505,250	0
		Budget	SR R&P Maintenance Fund	200,000	200,000
10031220	RP Floor Resurfacing Project	Floor Resurfacing Project	GF Continuing Authority Ctrl	150,000	150,000
10032369	RP Civic Center Pg Maint Fund	Civic Center Pg Maint Fund	GF Continuing Authority Ctrl	15,000	15,000
10032971	RP Alarm Maintenance	Alarm Maintenance	GF Continuing Authority Ctrl	200,000	200,000
10032972	RP Playground Maintenance	Playground Maintenance	GF Continuing Authority Ctrl	252,950	950,000
10033303	RP Fencing	Fencing	GF Continuing Authority Ctrl	650,000	650,000
10034463	RP GGP Pagoda	GGP Pagoda	SR R&P Maintenance Fund	300,000	300,000
10035299	RP Stern Grove Playground	Budget	CPRPF 12 CLN&SF NEIG PK S2016B	86,275	0
		Budget	CPRPF 12 CLN&SF NEIG PK S2018A	610,775	0
10035933	RP OS Contingency - GEN - NEW	OS Contingency - GEN- Budget	SR Open Space-Continuing	2,379,900	2,388,000
10036166	RP Community Garden Maint	Community Garden Maint	GF Continuing Authority Ctrl	30,000	30,000
10037377	RP Waste Receptacle/Park Furn	Waste Receptacle/ParkFurniture	GF Continuing Authority Ctrl	80,000	50,000
10038453	RP - GGP Tennis Ctr Maint Fund	GGP Tennis Center Maint. Fun	SR R&P Maintenance Fund	225,000	450,000
10038559	RP - Gardens of GGP	GGP Gardens - Budget	SR R&P Maintenance Fund	2,478,048	1,978,048

CAPITAL PROJECTS, *CONTINUED*

Department: Recreation And Park Commission

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
Recreation And Park Commission Total				**27,575,093**	**26,026,848**

Department: Sheriff

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10013797	Roads & Urban Forestry	Cj 5 Road Maintenance	GF Continuing Authority Ctrl	150,000	150,000
10016951	Shf - Facilites Maintenance	Shf - Facilities Maintenance	GF Annual Authority Ctrl	598,812	628,753
		Shf - Jail Maintenance - Hoj	GF Annual Authority Ctrl	195,468	205,241
10038964	CJ3 Annex&Lrng Ctr-Extr Paint	CJ3 Annex&Lrng Ctr-Extr Paint	GF Continuing Authority Ctrl	600,000	0
10038965	SBJ Boiler Repair	SBJ Boiler Repair	GF Continuing Authority Ctrl	500,000	500,000
10038966	CJ3 Roof-Painting HVAC Equip	Roof Painting for CJ3 HVAC Equ	GF Continuing Authority Ctrl	500,000	0
10041427	CJ3- Outdoor Recreation	CJ3- Outdoor Recreation	GF Continuing Authority Ctrl	500,000	250,000
10041428	San Bruno Water Line	San Bruno Water Line	CPXCF COP Crit Reprs/Rcv Stmls	1,000,000	0
10041429	San Bruno Water Heaters	San Bruno Water Heaters	GF Continuing Authority Ctrl	600,000	300,000
Sheriff Total				**4,644,280**	**2,033,994**

Department: War Memorial

Project	Project Title	Activity Title	Fund Title	2024-2025 Budget	2025-2026 Budget
10016982	War - Facility Maintenance	War - Facility Maintenance	SR WAR - Annual Authority Ctrl	671,727	705,313
War Memorial Total				**671,727**	**705,313**
Capital Projects Total				**963,171,557**	**516,927,236**

IT PROJECTS

ARBORETUM

INFORMATION & COMMUNICATION TECHNOLOGY PROJECTS

SF.GOV/COIT

THE COMMITTEE ON INFORMATION TECHNOLOGY (COIT)

Investment in information and communications technology (IT or ICT) enables the City and County to enhance city services, engage residents and visitors and use data to better inform leaders and policymakers.

The City plans, funds, and coordinates IT projects through the Committee on Information Technology (COIT). COIT is responsible for advising the Mayor and Board of Supervisors (Board) on technology matters and setting overall technology direction for the City.

Every other year, COIT publishes the City's Information and Communication Technology Plan (ICT Plan) to proactively plan, fund, and implement the City's technology efforts to align with the Mayor's goals on equity and government accountability. The ICT Plan for Fiscal Years (FY) 2023-24 through 2027-28 was adopted by the Board in 2023, and the full plan can be found on the COIT website at **sf.gov/coit**. COIT staff will submit the ICT plan for FY 2025-26 through 2029-30 in spring of 2025.

INFORMATION AND COMMUNICATION TECHNOLOGY PLAN (ICT PLAN)

The adopted Five-Year ICT Plan envisions government services that are available and universally accessible in times of crisis and beyond.

This vision reflects the importance of ensuring the accessibility and reliability of City services essential to economic sustainability. The Plan outlines a path to coordinate technology investments, improve city services, and improve the resiliency of the City's most critical systems.

The ICT plan identifies three strategic IT goals:

- Online and Accessible City Services Residents Can Use
- Integrated City Operations that are Efficient and Cost-Effective
- IT Infrastructure You Can Trust

FY 2024-25 and FY 2025-26 Proposed Technology Budget

COIT annually recommends strategic investments in technology projects citywide. The FY 2024-25 and FY 2025-26 Mayor's proposed budget allocates $49.9 million for 18 projects for the two years.

Disaster Recovery of Critical Applications

The Department of Technology will collaborate with departments to establish IT disaster recovery solutions to support critical business services. The department has conducted a business impact analysis for all department operations to determine application tier criticality, recovery dependencies, and resilience status based on City policy and the citywide technology resilience standard. The next step is to prioritize all top-tier applications then implement a disaster recovery plan and continue resiliency planning.

Digital Accessibility & Inclusion Support

COIT adopted the citywide Digital Accessibility and Inclusion Standard to ensure city websites are accessible regardless of disability and across languages. This project will continue to provide secure web hosting and funding for human translation on the growing SF.gov site.

Computer Aided Dispatch (CAD) Replacement

The City's CAD system is a tool for tracking field personnel of the City's police, fire, Sheriff, and other public safety agencies. The current system was purchased in 2001 and is at end-of-life. Cut-over to the new system is planned to go live in 2026.

Human Resources Modernization

The Department of Human Resources (DHR) is continuing to modernize the employee and job candidate experience within the City by developing an employee onboarding tool and e-personnel filing system. This work builds on the City's new applicant tracking system that went live in 2021 and will improve the candidate experience by shortening time-to-hire. Additionally, DHR has begun developing a "one-stop shop" intranet to improve the accessibility of key resources for employees. This project will facilitate organization-wide communication, increase employee productivity, and improve team collaboration.

JUSTIS Data Center of Excellence

Last year, the City reached a significant milestone in the JUSTIS project, completely retiring the mainframe and launching a new modernized court case management system that will transform and streamline case management and improve access and services to judicial partners and the community at-large. This year, JUSTIS successfully connected eight departmental case management systems and data sharing across these systems.

Infrastructure Modernization

Over the past 5 years, the City has invested in modernizing network and data center infrastructure. The proposed budget continues the Department of Technology's work by improving resiliency in City data centers. This will allow for rapid recovery of critical city systems in the event of a failure, such as a power outage or a natural disaster.

Public Safety and Public Service Radio Replacement

The Public Safety and Public Service Radio Replacement Project will upgrade the citywide radio communications system used primarily by the City's public safety agencies. The new technology will support over 9,000 mobile and handheld radios, with ten city departments and four outside agencies operating daily on the system.

New Property Assessment and Tax System

The Assessor, the Treasurer-Tax Collector, and the Controller are replacing the City's property tax system to better support document capture, reporting, storage maintenance, conversion migration services, and management.

Jail Management System

The Sheriff's Jail Management System is at end-of-life and requires replacement. A modern, supported system will allow the Department to manage operations and increase agency accountability by improving data sharing between Sheriff and partnering City agencies.

AI Evaluation and Support

The City is in the early stage of evaluating artificial intelligence (AI). Artificial intelligence tools have the potential to expand and improve public service to residents. The AI Evaluation and Support project will help provide guidance, set best practices, and coordinate with all City departments to ensure alignment on the adoption of artificial intelligence and encourage ethical and effective use. Moreover, the support center will advance a unified AI vision within the City and create a standard framework for AI adoption that addresses the benefits, risks, and limitations of AI.

ADDITIONAL BUDGETARY RESOURCES

FILLMORE

ADDITIONAL BUDGETARY RESOURCES

The Mayor's proposed Fiscal Years (FY) 2024-25 and 2025-26 budget for the City and County of San Francisco (the City), published on June 1, is one of several financial documents available to the public. Other sources of financial information include:

Consolidated Budget and Appropriation Ordinance, FY 2024-25 and 2025-26

The Consolidated Budget and Appropriation Ordinance (BAO) contains the City's sources of funds and their uses, detailed by department. This document provides the legal authority for the City to spend funds during each fiscal year. The BAO is released annually with the Board's passage and the Mayor's signing of the final budgets. An interim BAO, passed by a continuing resolution of the Board, provides the City's interim operating budget between the end of the fiscal year on June 30 and when the final budget is passed.

Annual Salary Ordinance, 2024-25 and FY 2025-26

The Annual Salary Ordinance (ASO) is the legal document that authorizes the number of positions and job classifications in departments for the budgeted fiscal years. The ASO is passed at the same time as the BAO.

Annual Comprehensive Financial Report

The City's Annual Comprehensive Financial Report (ACFR) summarizes the performance of all revenue sources and accounts for total expenditures in any given fiscal year. The ACFR for the fiscal year ending June 30, 2023 is currently available. The FY 2024-25 ACFR will be made available by the Controller after the fiscal year has closed and the City's financial reports have been reviewed and certified.

Five-Year Financial Plan and Joint Report

The City's Five-Year Financial Plan forecasts expenditures and revenues during the five-year period, proposes actions to balance revenues and expenditures during each year of the plan, and discusses strategic goals and corresponding resources for city departments. The Plan is published each odd calendar year by the Controller's Office, the Mayor's Office of Public Policy and Finance, and the Board of Supervisors' Budget and Legislative Analyst. In even calendar years, the Five-Year Financial Plan Update, commonly known as the Joint Report, is issued and is currently available for FY 2024-25 through FY 2027-28.

OBTAINING BUDGET DOCUMENTS AND RESOURCES

Copies of these documents are distributed to the SFPL Main Library. They may also be viewed online at the City's web site (**sf.gov**) and at the following City Hall locations:

Mayor's Office of Public Policy and Finance

1 Dr. Carlton B. Goodlett Place, Room 288
Phone: (415) 554-6114
sf.gov/topics/budget

Controller's Office

1 Dr. Carlton B. Goodlett Place, Room 316
Phone: (415) 554-7500
sf.gov/departments/controllers-office

Clerk of The Board of Supervisors

1 Dr. Carlton B. Goodlett Place, Room 244
Phone: (415) 554-5184
sfbos.org

For more information regarding San Francisco's budget, finance, and performance measurements, please visit the web sites below.

SF Performance Scorecards

Regularly-updated information on the efficiency and effectiveness of San Francisco government in eight highlighted service areas, including livability, public health, safety net, public safety, transportation, environment, economy, and finance.
sfgov.org/scorecards

SF Open Book

A clear look at San Francisco's fiscal and economic health.
openbook.sfgov.org

SF Open Data

The central clearinghouse for data published by the City and County of San Francisco.
datasf.org

COMMONLY USED TERMS

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) – The City's Annual Financial Report, which summarizes the performance of all revenue sources and accounts for total expenditures in the prior fiscal year.

ANNUALIZATION – Adjusting a partial year revenue or expense to reflect a full year's worth of income or spending.

APPROPRIATION – Legislative designation of money to a department, program, or project for a particular use, including operations, personnel, or equipment.

ATTRITION SAVINGS – Salary savings that result when positions at a department are vacant.

BALANCED BUDGET – A budget in which revenues equal expenditures, with no deficit.

BALANCING – Process of making revenues match expenditures within each departmental budget and within the City budget as a whole.

BASE BUDGET – The budget predicated on maintaining the existing level of services and operations. The City and County of San Francisco require two-year budgeting annually, and the second year of the budget becomes the base budget for the following budget cycle.

BASELINE – (1) The annualized budget for the current fiscal year, which serves as the starting point for preparing the next fiscal year's budget. (2) A required minimum of spending for a specific purpose.

BOND – A debt investment in which an investor loans money to an entity that borrows the funds for a defined period of time at a fixed interest rate. Bonds are used by companies and governments to finance a variety of projects and activities.

BUDGET AND APPROPRIATION ORDINANCE (BAO) – The legislation that enacts the annual two-year budget. Formerly the Annual Appropriation Ordinance (AAO).

BUDGET CYCLE – The period of time in which the City's financial plan for the upcoming fiscal year is developed; submitted to, reviewed, and enacted by the Board of Supervisors and signed by the Mayor; and implemented by city departments.

CAPITAL BUDGET – Funds to acquire land, plan and construct new buildings, expand or modify existing buildings, and/or purchase equipment related to such construction.

CAPITAL EXPENDITURE – Expenditures creating future benefits, used to acquire or upgrade physical assets such as equipment or property.

CARRYFORWARD – Funds remaining unspent at year-end that a department requests permission to spend during the following fiscal year. Some funds carry forward automatically at year-end.

CASH BASIS ACCOUNTING – An accounting methodology that recognizes revenues and expenditures when payments are made effective.

COST-OF-LIVING ADJUSTMENT (COLA) – A regularly scheduled adjustment to salaries, aid payments, or other types of expenditures to reflect the cost of inflation.

COUNTY-WIDE COST ALLOCATION PLAN (COWCAP) – The County-Wide Cost Allocation Plan is developed annually by the Controller's Office and calculates the overhead rate charged to each department for its share of citywide overhead costs, such as payroll, accounting, and operations.

DEFICIT – An excess of expenditures over revenues.

ENTERPRISE DEPARTMENT – A department that does not require a General Fund subsidy because it generates its own revenues by charging fees for services.

FIDUCIARY FUND – Used to account for assets held in trust by the government for the benefit of individuals or other entities. Government employee pension funds are an example of a fiduciary fund. Fiduciary funds are one of the three broad types of government funds, the other two being governmental and proprietary funds.

FISCAL YEAR – The twelve-month budget cycle. San Francisco's fiscal year runs from July to June 30.

FRINGE – The dollar value of employee benefits such as health and dental, which varies from position to position.

FULL-TIME EQUIVALENT (FTE) – One or more employees who cumulatively work 40 hours/week.

FUND – Government budgets are made up of funds that organize and account for specific resources. Each fund is considered a separate accounting entity.

FUND BALANCE – The amount of funding that remains in a given fund at the end of the fiscal year.

GENERAL FUND – The largest of the City's funds, the General Fund is a source for discretionary spending and funds many basic municipal services such as public safety, health and human services, and public works. Primary revenue sources include local taxes such as property, sales, business, and other taxes.

GENERAL FUND DEPARTMENT – A department that receives an annual appropriation from the City's General Fund.

GOVERNMENTAL FUND – The City's basic operating fund, includes the General Fund and Capital projects. One of the three broad types of government funds, the other two being the fiduciary fund and the proprietary fund.

INTERIM BUDGET – The citywide budget that is in effect for the first two months of the fiscal year, during the lag period between July 1—the date on which the Board of Supervisors must technically submit its budget—until mid-August when the new budget is signed into effect by the Mayor. The Mayor's proposed budget serves as the interim budget.

MAJOR AND PROPRIETARY FUND – Used to account for a government's on-going activities and operations, the proprietary fund includes enterprise funds (which account for activities in which a fee is charged to external user) and internal service funds (used for services provided to other funds or departments). One of the three broad types of government funds, the other two being the fiduciary fund and the governmental fund.

MAYOR'S PROPOSED BUDGET – The citywide budget submitted to the Board of Supervisors by the Mayor's Office, by May 1 for selected Enterprise and other departments and June 1 for all remaining departments, that makes recommendations and estimates for the City's financial operations for the ensuing fiscal year.

MEMORANDUM OF UNDERSTANDING (MOU) – A binding agreement between two parties.

ORDINANCE – A proposed or enacted law. Typically prepared by the City Attorney.

RAINY DAY CITY AND SCHOOL RESERVES – Funds that are legally set-aside by the City Charter, Section 9.113.5, with the intent of protecting the City from being negatively impacted by the economy's boom-bust cycle. Generally, the Rainy Day Reserve requires that money be saved when revenue growth exceeds a certain level (in good economic times) in order to create a cushion during economic downturns. Pursuant to Proposition C, approved by San Francisco voters in November of 2014, the original Rainy Day Reserve was split into

two separate reserves—the City Reserve for use by the City and the School Reserve for use by the San Francisco Unified School District.

RESOLUTION – A type of legislation. Typically prepared by the sponsoring department or a member of the Board of Supervisors and generally directed internally.

REVISED BUDGET – The department's budget at the end of the fiscal year. Over the course of the fiscal year, the department's original budget may be amended to reflect supplemental appropriations, and receipt of unbudgeted grants.

SALARY ORDINANCE – The legislation that grants departments the authority to fill a specified number of positions during the fiscal year. Note that this is not the same as having the funding to fill that number of positions. Formerly the Annual Salary Ordinance (ASO). This legislation is passed at the same time as the Budget and Appropriation Ordinance.

SPECIAL FUND – Any fund other than the General Fund. Revenues in special funds are non-discretionary.

SURPLUS – An excess of revenue over expenditures.

TECHNICAL ADJUSTMENT – Changes made by the Mayor's Office to the Mayor's proposed budget after it has been submitted to the Board of Supervisors.

TWO-YEAR BUDGETING – The citywide process (beginning Fiscal Year 2012-13) of budgeting each year for the next two fiscal years.

THE PRESIDIO

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

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

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

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

SECTION 4.1 Interim Budget – Positions.

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

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

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

SECTION 5. Transfers of Functions and Duties.

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

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

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

SECTION 5.1 Agencies Organized under One Department.

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

SECTION 5.2 Continuing Funds Appropriated.

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

SECTION 5.3 Multi-Year Revenues.

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

SECTION 5.4 Contracting Funds.

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

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

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

SECTION 5.5 Real Estate Services.

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

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

SECTION 5.6 Collection Services.

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

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

SECTION 5.7 Contract Amounts Based on Savings.

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

SECTION 6. Bond Interest and Redemption.

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

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

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

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

SECTION 7. Allotment Controls.

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

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

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

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

SECTION 7.1 Prior Year Encumbrances.

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

SECTION 7.2 Equipment Purchases.

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

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

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

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

SECTION 7.3 Enterprise Deficits.

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

SECTION 7.4 Public Utilities Commission Debt Service.

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

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

SECTION 8. Expenditure Estimates.

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

SECTION 8.1 State and Federal Funds.

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

SECTION 8.2 State and Federal Funding Restorations.

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

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls

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

SECTION 9. Interdepartmental Services.

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

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

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

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

SECTION 10. Positions in the City Service.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 10.2 Professional Services Contracts.

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

SECTION 10.3 Surety Bond Fund Administration.

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

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

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

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

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

SECTION 10.5 MOUs to be Reflected in Department Budgets.

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

SECTION 10.6 Funding Memoranda of Understanding (MOUs).

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

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

SECTION 10.7 Fringe Benefit Rate Adjustments.

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

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

SECTION 10.8 Police Department Uniformed Positions.

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

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

SECTION 10.9 Holidays, Special Provisions.

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

SECTION 10.10 Litigation Reserve, Payments.

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

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

SECTION 10.11 Changes in Health Services Eligibility.

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

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

Section 10.12 Workers' Compensation Alternative Dispute Resolution Program

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

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

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

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

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

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

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

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

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

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

SECTION 11.2 Insurance Recoveries.

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

SECTION 11.3 Bond Premiums.

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

SECTION 11.4 Ballot Arguments.

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

SECTION 11.5 Tenant Overtime.

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

SECTION 11.6 Refunds.

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

SECTION 11.7 Arbitrage.

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

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

SECTION 11.8 Damage Recoveries and Restitution.

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

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

SECTION 11.9 Purchasing Damage Recoveries.

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

SECTION 11.10 Off-Street Parking Guarantees.

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

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

SECTION 11.11 Hotel Tax – Special Situations.

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

SECTION 11.12 Local Transportation Agency Fund.

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

SECTION 11.13 Insurance.

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

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

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

SECTION 11.15 FEMA, OES, Other Reimbursements.

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

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

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

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

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

SECTION 11.16 Interest on Grant Funds.

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

SECTION 11.17 Treasurer – Banking Agreements.

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

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

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

SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs). Receipts in and expenditures from accounts set up for the acquisition and operation of City-owned buildings including, but not limited to 25 Van Ness Avenue and 1660 Mission Street, are hereby appropriated for the purposes set forth in the various bond indentures through which said properties were acquired.

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation. The Controller is hereby authorized to make adjustments to departmental budgets as part of the year-end closing process to conform amounts to the Charter provisions and generally accepted principles of financial statement presentation, and to implement new accounting standards issued by the Governmental Accounting Standards Board and other changes in generally accepted accounting principles.

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions. The Controller is authorized to establish or adjust fund type definitions for restricted, committed or assigned revenues and expenditures, in accordance with the requirements of Governmental Accounting Standards Board Statement 54. These changes will be designed to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Reclassification of funds shall be reviewed by the City's outside auditors during their audit of the City's financial statements.

SECTION 11.21 State Local Public Safety Fund.

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

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

SECTION 11.22 Health Care Security Ordinance Agency Fund.

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

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.

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

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

SECTION 11.24 Development Agreement Implementation Costs.

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

SECTION 11.25 Housing Trust Fund.

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

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

SECTION 11.26 Refuse Rate Order Changes.

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

fund.

SECTION 12. Special Situations.

SECTION 12.1 Revolving Funds.

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

SECTION 12.2 Interest Allocations.

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

SECTION 12.3 Property Tax.

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

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

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

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

SECTION 12.4 New Project Reserves.

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

SECTION 12.5 Aid Payments.

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

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

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

SECTION 12.7 Municipal Transportation Agency.

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

SECTION 12.8 Treasure Island Authority.

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

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

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

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

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

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

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

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

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

SECTION 12.11 Charter-Mandated Baseline Appropriations.

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

SECTION 12.12 Parking Tax Allocation.

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

SECTION 12.13 Former Redevelopment Agency Funds.

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

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

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

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

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

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

SECTION 12.14 CleanPowerSF.

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

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures

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

SECTION 14. Departments.

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

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

(b) There shall be a General Services Agency, headed by the City Administrator, including the Department of 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) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under State law and is not a department or agency of the City. Because the City has a legal obligation to provide funds to LAFCo, this ordinance includes an appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's oversight and direction, this ordinance includes appropriations to LAFCo in the Board of Supervisors budget for administrative reasons related to the format of this ordinance. Any transfers of funds to LAFCo from other appropriations in the budget are prohibited without approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the

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

SECTION 15. Travel Reimbursement and Cell Phone Stipends.

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

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

In consultation with the Human Resources Director, the Controller shall establish rules and parameters for the payment of monthly stipends to officers and employees who use their own 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 15.1 State of California Travel Program.

To ensure cost effective rates and charges and reduce administrative burdens and costs associated with expense reimbursement for City business-related travel and field expenses,

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

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

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

SECTION 17. Airport Service Payment.

The moneys received from the Airport's revenue fund as the Annual Service Payment

provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City to the Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

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

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

SECTION 18. Pooled Cash, Investments.

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

SECTION 19. Matching Funds for Federal or State Programs.

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

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

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

SECTION 21. Advance Funding of Projects – Transportation Authority.

Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code of the City, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a

result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

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

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

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

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.

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

SECTION 23. Transfer of State Revenues.

The Controller is authorized to transfer revenues among City departments to comply with

provisions in the State budget.

SECTION 24. Use of Permit Revenues from the Department of Building Inspection.
Permit revenue funds from the Department of Building Inspection that are transferred to other departments as shown in this budget shall be used only to fund the planning, regulatory, enforcement and building design activities that have a demonstrated nexus with the projects that produce the fee revenues.

SECTION 25. Board of Supervisors Official Advertising Charges.
The Board of Supervisors is authorized to collect funds from enterprise departments to place official advertising. The funds collected are automatically appropriated in the budget of the Board of Supervisors as they are received.

SECTION 26. Work Order Appropriations.
The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department, as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

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

SECTION 27. Revenue Reserves and Deferrals.

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

SECTION 28. Close-Out of Reserved Appropriations.

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

SECTION 28.1. Reserves Placed on Expenditures by Controller.

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

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

Unless otherwise exempted in another section of the Administrative Code or Annual Appropriation Ordinance, and in accordance with Administrative Code Section 3.18, departments may transfer funds from one Board-approved capital project to another Board-approved capital project. The Controller shall approve transfers only if they do not materially change the size or scope of the original project. Annually, the Controller shall report to the Board of Supervisors on transfers of funds that exceed 10% of the original appropriation to which the transfer is made.

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

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

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

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

SECTION 30. Business Improvement Districts.

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

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

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

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

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD), the Board of Supervisors and Enhanced Infrastructure Financing District Public Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

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

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

IFD/IRFD No / Title	Ordinance	Estimated Tax Increment *	
		FY 2023-24	FY 2024-25
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 779,000	$ 794,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 2,283,000	$ 4,323,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 5,103,000	$ 5,305,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 8,897,000	$ 11,612,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ -	$ 1,830,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

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

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

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

approved in the referenced Ordinances), and comply with applicable bond covenants.

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

CFD/STD No / Title

CFD/STD No / Title	Ordinance	Estimated Special Tax Revenues (FY 2023-24)	Estimated Special Tax Revenues (FY 2024-25)
CFD No. 2014-1 (Transbay) (1)	001-15	$ 32,711,674	$ 33,365,908
CFD No. 2016-1 (T.I.) - IA No. 1 (2)(3)	022-17	$ 2,890,444	$ 2,948,253
CFD No. 2016-1 (T.I.) - IA No. 2 (2)(3)	022-17	$ 2,330,136	$ 2,376,739
CFD No. 2016-1 (T.I.) - IA No. 3 (4)	022-17	$ -	$ 1,293,535
STD No. 2018-1 (Central SoMa)	021-19	$ -	$ -
STD No. 2019-1 (P70 Condos) (5)	027-20	$ 1,180,912	$ 1,204,530
STD No. 2019-2 (P70 Leased) (6)	028-20	$ 562,094	$ 573,336
STD No. 2020-1 (Mission Rock) (7)	079-20	$ 8,843,065	$ 9,019,927
STD No. 2022-1 (Power Station)	061-22	$ -	$ -

*Preliminary, subject to change

Notes:

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

(2) Based on building permits issued as of April 10, 2023.

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

(4) Assumes the building permit for Sub-Block C3.5 is issued by September 2023. Special tax estimates based on Attachme of the RMA.

(5) "Based on VDDA Execution Dates and COOs as of "&A1&". PKN is the only property that has had a VDDA Executio Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.

(6) "Based on VDDA Execution Dates and COOs as of "&A1&". Building 12 is the only property that has had a VDDA Execution Date and issued a COO.

(7) "Based on Parcel Lease Execution Dates as of "&A1&". Parcel G was Developed as of FY 2022-23 and the remaining T Zone 1 parcels are Developed as of FY 2023-24.

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

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

SECTION 32.2. Federal and State Emergency Revenue Revisions.

The Controller is authorized to revise approved revenue budgets for federal and state

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

SECTION 32.3 Fiscal Cliff Reserve.

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

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

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

SECTION 34. Transbay Joint Powers Authority Financing.

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

APPROVED AS TO FORM:

DAVID CHIU, City Attorney

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

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

During the period of the interim A~~a~~nnual ~~a~~Appropriation ~~o~~Ordinance and interim ~~a~~Annual ~~s~~Salary ~~o~~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~~ enactment 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~~their 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~~ enactment 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~~ that are applicable to the ensuing fiscal year, said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.

All money received in connection with contracts under which a portion of the moneys received is to be paid to the contractors and the remainder of the moneys received inures to the City ~~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, funds due to the Internal Revenue Service and the legal opinions approving the validity of bonds authorized to be sold not otherwise provided for herein.

Issuance, legal and financial advisory service costs, including the reimbursement of departmental services in connection therewith, for debt instruments issued by the City ~~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.

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

SECTION 7. Allotment Controls.

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

The Controller in issuing payments or in certifying contracts, purchase orders or other encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted portions of appropriation items to be available for encumbrance or expenditure and shall not approve the incurring of liability under any allotment in excess of the amount of such allotment. In case of emergency or unusual circumstances which could not be anticipated at the time of allotment, an additional allotment for a period may be made on the recommendation of the department head and the approval of the Controller. After the allotment schedule has been

established or fixed, as heretofore provided, it shall be unlawful for any department or officer to expend or cause to be expended a sum greater than the amount set forth for the particular activity in the allotment schedule so established,
unless an additional allotment is made, as herein provided.

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

SECTION 7.1 Prior Year Encumbrances.

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

SECTION 7.2 Equipment Purchases.

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

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

Where appropriations are made herein for the purpose of replacing automotive and other equipment, the equipment replaced shall be surrendered to the General Services Agency and

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

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

SECTION 7.3 Enterprise Deficits.

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

SECTION 7.4 Public Utilities Commission Debt Service.

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

service funds consistent with the Schedule of Bond Redemption and Interest Statement included herein and as required pursuant to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules,

requirements and practices. The Controller is hereby authorized to make all associated net-zero appropriation transfers to ensure compliant financial reporting.

SECTION 8. Expenditure Estimates.

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

SECTION 8.1 State and Federal Funds.

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

SECTION 8.2 State and Federal Funding Restorations.

If additional State or Federal funds are allocated to the City ~~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.

SECTION 10.2 Professional Services Contracts.

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

SECTION 10.3 Surety Bond Fund Administration.

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

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

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

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

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

SECTION 10.5 MOUs to be Reflected in Department Budgets.

Should the City ~~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 the Mayor formally declares that any day is ~~declared to be~~ a holiday for City employees under the terms of a Memorandum of Understanding~~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.; Approval of Certain Grant Agreements under Charter Section 9.118

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

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

awards made if granting agencies increase or decrease the grant award amounts estimated in budget submissions.

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

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

SECTION 11.8 Damage Recoveries and Restitution.

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

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

SECTION 11.9 Purchasing Damage Recoveries.

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

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

SECTION 11.10 Off-Street Parking Guarantees.

Whenever the Board of Supervisors has authorized the execution of agreements with corporations for the construction of off-street parking and other facilities under which the City ~~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 Services, Child Support Services, Homelessness and Supportive Housing, and Children, Youth and their Families

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

SECTION 11.15 FEMA, OES, Other Reimbursements.

Whenever the City~~ 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.

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

Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and programs. Give2SF-COVID-19 donation balances and uses of funds shall be included in the San Francisco Disaster and Emergency Response and Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative Code Sec. 10-100-100(d).

SECTION 11.16 Interest on Grant Funds.

Whenever the City ~~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 11.22 Health Care Security Ordinance Agency Fund.

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

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.

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

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

SECTION 11.24 Development Agreement Implementation Costs.

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

SECTION 11.25 Housing Trust Fund.

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

The Controller shall account for appropriation of $17,600,000 for eligible affordable housing projects in fiscal year 2021-22 as an advance of future year Housing Trust Fund allocations,

and shall credit such advance against required appropriations to that fund for a period of five years, beginning in fiscal year 2023-24, in an annual amount of $3,520,000.

SECTION 11.26 Refuse Rate Order Changes.

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

SECTION 12. Special Situations.

SECTION 12.1 Revolving Funds.

Surplus funds remaining in departmental appropriations may be transferred to fund increases in revolving funds up to the amount authorized by the Board of Supervisors ~~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. The Controller is authorized to allocate project budgets appropriated in citywide accounts to the department where the expense will be incurred.

SECTION 12.5 Aid Payments.

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

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

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

SECTION 12.7 Municipal Transportation Agency.

Consistent with the provisions of ~~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~~Article VIIIA of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the provision of central services to the Municipal Transportation Agency in the books and

accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.

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

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

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

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

The power purchase amount reflected in the Public Utility Commission's expenditure budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase appropriations may be increased by the Controller to reflect the pass through costs of power

purchased for resale under long-term fixed contracts previously approved by the Board of Supervisors.

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

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

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

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

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

SECTION 15. Travel Reimbursement and Cell Phone Stipends.

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

The Controller may advance the sums necessary for traveling expenses, but proper account and return must be made of said sums so advanced by the person receiving the same within ten days after said person returns to duty in the City ~~and 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 15.1 State of California Travel Program.

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

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

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

SECTION 17. Airport Service Payment.

The moneys received from the Airport's revenue fund as the Annual Service Payment provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City ~~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 District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

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

SECTION 27. Revenue Reserves and Deferrals.

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

establishment of deferred revenue or reserve accounts. In order to maintain balance between budgeted revenues and expenditures, revenues realized in the fiscal year preceding the year in which they are appropriated shall be considered reserved for the purposes for which they are appropriated.

SECTION 28. Close-Out of Reserved Appropriations.

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

SECTION 28.1. Reserves Placed on Expenditures by Controller.

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

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

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

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

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

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

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

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

SECTION 30. Business Improvement Districts.

Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City ~~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 and Financing, and Enhanced Infrastructure Financing Districts.

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

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors ~~has~~ formed Infrastructure Financing Districts (IFD) ~~and~~
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing ~~(IRFD)~~ Districts (IRFD) within the City ~~and County of San Francisco~~.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD), the Board of Supervisors and Enhanced Infrastructure Financing District Public Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

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

When 100% of the portion of property tax increment normally appropriated to the City ~~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 or Resolution approving the Infrastructure Financing Plan, the Controller may increase or decrease appropriations to match actual revenues realized for the IFD, ~~or~~ IRFD, or EIFD. 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 2023-24	FY 2024-25
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 779,000	$ 794,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 2,283,000	$ 4,323,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 5,103,000	$ 5,305,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 8,897,000	$ 11,612,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ -	$ 1,830,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (~~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 Joint Community Facilities Agreements, Development Agreements, Disposition and Development Agreements, Resolutions of Formation, and Ordinances levying special taxes, as approved by the Board of Supervisors for each such district for the purposes authorized therein.

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, pay authorized expenditures ~~descrbied~~described in the Board of Supervisors approved ~~CFD/STD Report~~Resolution of Formation for each district (as

approved in the referenced Ordinances), and comply with applicable bond covenants.

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

CFD/STD No / Title

CFD/STD No / Title	Ordinance	Estimated Special Tax Revenues (FY 2023-24)	Estimated Special Tax Revenues (FY 2024-25)
CFD No. 2014-1 (Transbay) (1)	001-15	$ 32,711,674	$ 33,365,908
CFD No. 2016-1 (T.I.) - IA No. 1 (2)(3)	022-17	$ 2,890,444	$ 2,948,253
CFD No. 2016-1 (T.I.) - IA No. 2 (2)(3)	022-17	$ 2,330,136	$ 2,376,739
CFD No. 2016-1 (T.I.) - IA No. 3 (4)	022-17	$ -	$ 1,293,535
STD No. 2018-1 (Central SoMa)	021-19	$ -	$ -
STD No. 2019-1 (P70 Condos) (5)	027-20	$ 1,180,912	$ 1,204,530
STD No. 2019-2 (P70 Leased) (6)	028-20	$ 562,094	$ 573,336
STD No. 2020-1 (Mission Rock) (7)	079-20	$ 8,843,065	$ 9,019,927
STD No. 2022-1 (Power Station)	061-22	$ -	$ -

*Preliminary, subject to change

Notes:

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

(2) Based on building permits issued as of April 10, 2023.

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

(4) Assumes the building permit for Sub-Block C3.5 is issued by September 2023. Special tax estimates based on Attachmei of the RMA.

(5) "Based on VDDA Execution Dates and COOs as of "&A1&". PKN is the only property that has had a VDDA Executio Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.

(6) "Based on VDDA Execution Dates and COOs as of "&A1&". Building 12 is the only property that has had a VDDA Execution Date and issued a COO.

(7) "Based on Parcel Lease Execution Dates as of "&A1&". Parcel G was Developed as of FY 2022-23 and the remaining T Zone 1 parcels are Developed as of FY 2023-24.

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

~~Seventy-nine million, five hundred and five thousand ($79,505,000)~~ One hundred fifty-four million, eight hundred sixty thousand and nine hundred forty-~~threee~~three dollars ($154,860,943) of projected but unbudgeted, unassigned fund balance from fiscal year 202~~2~~3-2~~3~~4 is designated for balancing future budget shortfalls in FY 2024~~4~~5-2~~5~~6 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 2024~~5~~-25~~5~~6. Such revisions shall not change approved expenditure authority. The Controller shall report any such revisions to the Mayor and Board within 30 days of their enactment.

SECTION 32.3 Fiscal Cliff Reserve.

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

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

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

SECTION 34. Transbay Joint Powers Authority Financing.

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

APPROVED AS TO FORM:

DAVID CHIU, City Attorney

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

OFFICE OF THE MAYOR
SAN FRANCISCO

LONDON N. BREED
MAYOR

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 31, 2024
Re: June 1 Department Interim Exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance

Dear Madam Clerk,

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

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

General Fund Positions (7.0 FTE)

- **Human Resources Department (HRD)**
  1053 IS Business Analyst-Senior (1.0 FTE), 1823 Senior Administrative Analyst (1.0 FTE). These two filled positions have been previously funded through project-based funding and are critical to support ongoing Hiring Modernization projects approved by the Committee on Information Technology (COIT).

- **Office of the City Attorney (CAT)**
  8177 Attorney (Civil/Criminal) (1.0 FTE), 8151 Claims Investigator (1.0 FTE). These two positions are needed due to the increase in tax-related appeals, claims and litigation the City is facing, which jeopardizes the City's revenue. The interim exception is necessary to immediately add capacity to handle the increased workload as much of the tax litigation has already commenced. The interim exception also allows CAT to spread its recruitment efforts, which will facilitate their efforts to identify and hire specialty litigators and staff.

- **Office of the Public Defender (PDR)**
  8173 Legal Assistant (1.0 FTE), 8106 Legal Process Clerk (1.0 FTE). These two filled positions are part of the Public Defender's Clean Slate Unit, which provides expungement and other post-conviction relief to thousands of eligible people who have an arrest or conviction in San Francisco while reducing barriers to a myriad of opportunities including employment, housing, education, and professional licensing. A private grant for the Clean Slate program is set to expire at the end of this fiscal year (June 30, 2024), necessitating an interim exception to ensure continuity of the program.

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

- **Human Services Agency (HSA)**
  1823 Senior Administrative Analyst (1.0 FTE). The 1823 Senior Analyst position is necessary to support the ramp up of the implementation of Proposition F (County Adult Assistance Program (CAAP) SUD Ordinance), which is effective January 1st, 2025. The 1823 will play a critical role in assisting in program planning in advance of a contractor's start date, helping to ensure successful implementation and client experience with onramp support of multiple case managers, clerical, supervisory staff, physical location logistics, eligibility worker interfacing, and DPH coordination. This position is represented as 0.79 FTE in the Proposed ASO & AAO, but will be amended to 1.0 FTE as a technical adjustment.

General Fund Non-personnel Expenditures

- **General Fund (GEN) – LGBTQ Museum ($5,000,000)**
  To allow for the immediate acquisition of a site that has been identified to begin the establishment of an LGBTQ history museum in San Francisco.

Non-General Fund Positions (2.0 FTE)

- **Office of the Public Defender (PDR)**
  8177 Attorney (Civil/Criminal) (1.0 FTE). The 8177 attorney position is an existing grant funded position that is being re-assigned to a new project ID, thus triggering an interim exception.

- **Department of Homelessness and Supportive Housing (HOM)**
  2917 Program Support Analyst (1.0 FTE). This position is necessary to support the ramp up of 80 new urgent accommodation vouchers for families to meet the increased demand for shelter by families experiencing homelessness. The urgent accommodation voucher program will expand quickly to respond to the current crisis of new arrivals; therefore, it is necessary for the new staff member who will support the program to start at the beginning of the fiscal year. Existing shelter staff do not have the capacity to absorb this additional workload, and a delay in hiring will result in a slow program roll out.

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

Sincerely,

Anna Duning
Mayor's Budget Director

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

OFFICE OF THE MAYOR
SAN FRANCISCO

LONDON N. BREED
MAYOR

2024 MAY 31 PM 3:37

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 31, 2024
Re: Minimum Compensation Ordinance and the Mayor's FY 2024-25 and FY 2025-26 Proposed Budget

Madam Clerk,

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for nonprofit corporations will be $20.25 as of July 1, 2024, eventually reaching $23.00 by January 1, 2026. Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for public entities will be $22.00 by January 1, 2025, eventually reaching $25.50 by July 1, 2027.

This letter provides notice to the Board of Supervisors that the Mayor's proposed budget for FY 2024-25 and FY 2025-26 contains funding to support these minimum compensation wage levels for nonprofit corporations and public entities.

If you have any questions, please contact my office.

Sincerely,

Anna Duning
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

OFFICE OF THE MAYOR
SAN FRANCISCO

LONDON N. BREED
MAYOR

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 31, 2024
Re: Notice of Transfer of Functions under Charter Section 4.132

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

- One position (1.0 FTE 5177 Safety Officer) to be transferred from the Department of Public Health (DPH) to the Fire Department (FIR) to streamline Safety Office work at DPH's Occupational Health Program currently being performed under a workorder between the departments.

- Five positions (1.0 FTE 0932 Manager IV, 1.0 FTE 1822 Administrative Analyst, 1.0 FTE 1232 Training Officer, and 2.0 FTE 1842 Management Assistant), which make up the Office of Transgender Initiatives, to be transferred from the City Administrator's Office (ADM) to the Human Rights Commission (HRC), in order to more effectively support transgender, gender nonconforming, and LGBTQ San Franciscans.

- Nine positions (1.0 FTE 0932 Manager IV, 1.0 FTE 0931 Manager III, 1.0 FTE 0923 Manager II, 3.0 FTE 6333 Senior Building Inspector, 2.0 FTE 9772 Community Development Specialist, and 1.0 FTE 1840 Junior Management Assistant) to be transferred from the City Administrator's Office (ADM) to the Department of Disability and Aging Services (DAS) in the Human Services Agency (HSA) in April 2025, in order to provide more effective policies and programs for San Franciscans with disabilities.

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

Sincerely,

Anna Duning
Mayor's Budget Director

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

2024 MAY 31 PM 3:53

1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
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OFFICE OF THE MAYOR
SAN FRANCISCO

LONDON BREED
MAYOR

May 31, 2024

Supervisor Connie Chan
Chair, Budget and Appropriations Committee
Board of Supervisors, City and County of San Francisco
City Hall, 1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

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

Dear Chair Chan,

Per Charter Section 9.101, the Mayor's Office hereby submits the following technical adjustments to the Mayor's Proposed May 1 Budget for FY 2024-25 and FY 2025-26. The May 1 budget is now part of the June 1 Mayor's proposed budget, however, since the Board of Supervisors has already reviewed these budgets, attached is a summary of the changes to these departments since the May 1 submission.

These adjustments include:

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

Please contact me with any questions or concerns.

Sincerely,

Anna Duning
Mayor's Budget Director

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

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

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

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

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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	AIR	109681	17960	10026671-0001	10000	515710 - Dependent Coverage	766,502	763,915	(2,587)	833,588	828,188	(5,400)
NGFS	AIR	109681	17960	10026671-0001	10000	516010 - Dental Coverage	56,648	56,690	42	59,719	59,847	128
NGFS	AIR	109681	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	25,306	25,721	415	26,518	27,069	551
NGFS	AIR	109682	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	642,696	649,025	6,329	665,488	678,632	13,144
NGFS	AIR	109682	17960	10026671-0001	10000	513010 - Retire City Misc	94,905	95,840	935	95,010	96,885	1,875
NGFS	AIR	109682	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	41,589	41,982	393	43,003	43,819	816
NGFS	AIR	109682	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	9,730	9,820	90	10,060	10,249	189
NGFS	AIR	109682	17960	10026671-0001	10000	515010 - Health Service-City Match	15,210	15,160	(50)	16,370	16,265	(105)
NGFS	AIR	109682	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	4,884	4,930	46	5,051	5,145	94
NGFS	AIR	109682	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	1,824	1,841	17	1,883	1,920	37
NGFS	AIR	109682	17960	10026671-0001	10000	515710 - Dependent Coverage	86,105	85,820	(285)	92,670	92,070	(600)
NGFS	AIR	109682	17960	10026671-0001	10000	516010 - Dental Coverage	6,445	6,450	5	6,725	6,740	15
NGFS	AIR	109682	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	2,633	2,659	26	2,727	2,784	57
NGFS	AIR	109683	17960	10026671-0001	10000	515010 - Health Service-City Match	44,126	43,981	(145)	47,491	47,187	(304)
NGFS	AIR	109683	17960	10026671-0001	10000	515710 - Dependent Coverage	257,607	256,755	(852)	277,248	275,453	(1,795)
NGFS	AIR	109683	17960	10026671-0001	10000	516010 - Dental Coverage	19,191	19,206	15	20,024	20,069	45
NGFS	AIR	109684	17960	10026671-0001	10000	515010 - Health Service-City Match	124,243	123,823	(420)	134,902	134,035	(867)
NGFS	AIR	109684	17960	10026671-0001	10000	515710 - Dependent Coverage	266,881	265,966	(915)	290,284	288,408	(1,876)
NGFS	AIR	109684	17960	10026671-0001	10000	516010 - Dental Coverage	24,070	24,091	21	25,373	25,425	52
NGFS	AIR	109684	17960	10026671-0001	10000	519110 - Flexible Benefit Package	55,040	54,850	(190)	59,230	58,850	(380)
NGFS	AIR	109685	17960	10026671-0001	10000	515010 - Health Service-City Match	120,880	120,453	(427)	130,073	129,252	(821)
NGFS	AIR	109685	17960	10026671-0001	10000	515710 - Dependent Coverage	523,342	521,582	(1,760)	563,246	559,608	(3,638)
NGFS	AIR	109685	17960	10026671-0001	10000	516010 - Dental Coverage	40,751	40,812	61	42,541	42,635	94
NGFS	AIR	109685	17960	10026671-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	AIR	109686	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	44,173,274	44,284,832	111,558	45,865,576	45,982,000	116,424
NGFS	AIR	109686	17960	10026671-0001	10000	513010 - Retire City Misc	6,568,210	6,584,820	16,610	6,595,581	6,612,375	16,794
NGFS	AIR	109686	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	2,944,211	2,951,123	6,912	3,049,308	3,056,544	7,236
NGFS	AIR	109686	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	688,910	690,570	1,660	713,371	715,045	1,674
NGFS	AIR	109686	17960	10026671-0001	10000	515010 - Health Service-City Match	3,414,715	3,403,234	(11,481)	3,677,098	3,653,567	(23,531)
NGFS	AIR	109686	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	346,190	346,994	804	358,645	359,509	864
NGFS	AIR	109686	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	129,193	129,515	322	133,452	133,776	324
NGFS	AIR	109686	17960	10026671-0001	10000	515710 - Dependent Coverage	6,261,901	6,240,504	(21,397)	6,745,761	6,702,312	(43,449)
NGFS	AIR	109686	17960	10026671-0001	10000	516010 - Dental Coverage	574,964	575,516	552	600,727	601,832	1,105
NGFS	AIR	109686	17960	10026671-0001	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	AIR	109686	17960	10026671-0001	10000	519120 - Long Term Disability Insurance	179,759	180,189	430	186,301	186,787	486
NGFS	AIR	109686	17960	10041153-0001	10000	515010 - Health Service-City Match	27,117	27,027	(90)	33,675	33,460	(215)
NGFS	AIR	109686	17960	10041153-0001	10000	515710 - Dependent Coverage	48,126	47,963	(163)	59,760	59,375	(385)
NGFS	AIR	109686	17960	10041153-0001	10000	516010 - Dental Coverage	4,446	4,451	5	5,355	5,365	10
NGFS	AIR	109687	17960	10026671-0001	10000	515010 - Health Service-City Match	249,896	249,055	(841)	268,933	267,197	(1,736)
NGFS	AIR	109687	17960	10026671-0001	10000	515710 - Dependent Coverage	882,268	879,338	(2,930)	949,534	943,382	(6,152)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	MTA	208656	22890	10024201-0001	17304	591340 - OTO To 5M-MTA Transit Funds	4,800,000	4,900,000	100,000	-	-	-
NGFS	MTA	208656	22890	10024201-0001	17304	598030 - Designated For Contingencies	(14,750,000)	(14,850,000)	(100,000)	-	-	-
NGFS	MTA	208657	22260	10001719-0001	10000	493001 - OTI Fr 1G-General Fund	(70,590,000)	-	70,590,000	(70,320,000)	0	70,320,000
NGFS	MTA	208657	22260	10001719-0001	10000	493001 - OTI Fr 1G-General Fund	70,320,000	(270,000)	(70,590,000)	70,320,000	-	(70,320,000)
NGFS	MTA	208657	22260	10001719-0001	10000	493032 - OTI Fr 5N-MTA SM&Sustainable	10,152,522	-	(10,152,522)	3,193,552	-	(3,193,552)
NGFS	MTA	208657	22260	10001719-0001	10000	493032 - OTI Fr 5N-MTA SM&Sustainable	131,732,409	136,633,634	4,901,225	141,741,773	137,732,380	(4,009,393)
NGFS	MTA	208657	22260	10001719-0023	10000	519990 - Other Fringe Benefits	-	10,221	10,221	-	10,556	10,556
NGFS	MTA	208657	22260	10001719-0023	10000	579990 - Allocated Chrgs-Spec Sources	(231,102,733)	(233,878,602)	(2,775,869)	(256,524,317)	(253,748,448)	2,775,869
NGFS	MTA	208657	22260	10001719-0023	10000	581660 - GF-Chf-Youth Works	63,500	-	(63,500)	63,500	-	(63,500)
NGFS	MTA	208657	22260	10001719-0024	10000	495025 - ITI Fr 5M-MTA Transit Funds	-	(18,500)	(18,500)	-	(18,500)	(18,500)
NGFS	MTA	208657	22260	10040609-0001	10000	493001 - OTI Fr 1G-General Fund	69,520,000	-	(69,520,000)	71,040,000	-	(71,040,000)
NGFS	MTA	208657	22260	10040609-0001	10000	493001 - OTI Fr 1G-General Fund	-	69,520,000	69,520,000	-	71,040,000	71,040,000
NGFS	MTA	208657	22260	10040611-0001	10000	492001 - CTI Fr 1G-General Fund	326,910,000	320,310,000	(6,600,000)	338,000,000	331,380,000	(6,620,000)
NGFS	MTA	208657	22265	10001719-0023	10000	515510 - Health Service-Admin Cost	1,711,137	1,456,961	(254,176)	1,766,013	1,507,248	(258,765)
NGFS	MTA	208657	22265	10001719-0023	10000	515610 - Health Service-Retiree Subsidy	38,001,429	37,332,836	(668,593)	41,275,176	39,887,317	(1,387,859)
NGFS	MTA	208657	22265	10001719-0023	10000	520100 - Overhead Recovery	24,905,409	243,385	(24,662,024)	18,402,911	249,346	(18,153,565)
NGFS	MTA	208657	22265	10001719-0023	10000	520100 - Overhead Recovery	(195,986,690)	(170,225,272)	25,761,418	(210,659,474)	(185,912,421)	24,747,053
NGFS	MTA	208657	22265	10001719-0023	10000	581015 - Human Resources Modernizatio	609,210	344,664	(264,546)	624,343	350,482	(273,861)
NGFS	MTA	208657	22265	10001719-0023	10000	581130 - GF-Con-Internal Audits	615,829	622,799	6,970	632,400	637,861	5,461
NGFS	MTA	208657	22265	10001719-0023	10000	581210 - DT Technology Infrastructure	13,506,192	13,465,702	(40,490)	14,958,722	14,458,686	(500,036)
NGFS	MTA	208657	22265	10001719-0023	10000	581470 - GF-HR-EMPLOYMENTSERVIC	1,693,668	1,784,944	91,276	1,755,683	1,982,331	226,648
NGFS	MTA	208657	22280	10036269-0001	21333	493032 - OTI Fr 5N-MTA SM&Sustainable	4,800,000	4,900,000	100,000	-	-	-
NGFS	MTA	208657	22280	10036269-0001	21333	597095 - General Reserve	4,800,000	4,900,000	100,000	-	-	-
NGFS	MTA	208657	22331	10037465-0002	21880	441101 - Transit Operating AsstnceFed	131,625,733	134,401,602	2,775,869	47,196,317	44,420,448	(2,775,869)
NGFS	MTA	208657	22331	10037465-0002	21880	579990 - Allocated Chrgs-Spec Sources	131,625,733	134,401,602	2,775,869	47,196,317	44,420,448	(2,775,869)
NGFS	MTA	208657	22481	10036279-0001	21331	493009 - OTI Fr 2S/GSF-General Svcs Fc	(10,046,500)	0	10,046,500	(10,046,500)	0	10,046,500
NGFS	MTA	208657	22481	10036279-0001	21331	493009 - OTI Fr 2S/GSF-General Svcs Fc	10,046,500	-	(10,046,500)	10,046,500	-	(10,046,500)
NGFS	MTA	208657	22481	10036279-0001	21331	493009 - OTI Fr 2S/GSF-General Svcs Fc	8,380,000	-	(8,380,000)	8,380,000	-	(8,380,000)
NGFS	MTA	208657	22481	10036279-0001	21331	493009 - OTI Fr 2S/GSF-General Svcs Fc	-	8,361,500	8,361,500	-	8,361,500	8,361,500
NGFS	MTA	208657	22481	10036279-0001	21331	595250 - ITO To 5M-MTA Transit Funds	-	(18,500)	(18,500)	-	(18,500)	(18,500)
NGFS	MTA	207797	22260	10001726-0023	10000	515010 - Health Service-City Match	81,803	81,527	(276)	88,209	87,639	(570)
NGFS	MTA	207797	22260	10001726-0023	10000	515710 - Dependent Coverage	231,510	230,721	(789)	249,818	248,207	(1,611)
NGFS	MTA	207797	22260	10001726-0023	10000	516010 - Dental Coverage	19,605	19,620	15	20,510	20,553	43
NGFS	MTA	207797	22260	10001726-0023	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	MTA	207796	22260	10001726-0023	10000	515010 - Health Service-City Match	11,290	11,252	(38)	12,150	12,072	(78)
NGFS	MTA	207796	22260	10001726-0023	10000	515710 - Dependent Coverage	25,793	25,706	(87)	27,759	27,579	(180)
NGFS	MTA	207796	22260	10001726-0023	10000	516010 - Dental Coverage	2,312	2,314	2	2,412	2,417	5
NGFS	MTA	207796	22260	10001726-0023	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	MTA	175645	22265	10001719-0023	10000	515010 - Health Service-City Match	55,113	54,925	(188)	59,355	58,970	(385)
NGFS	MTA	175645	22265	10001719-0023	10000	515710 - Dependent Coverage	118,782	118,374	(408)	128,000	127,169	(831)

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

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

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

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

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

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

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

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

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

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109755	23680	10026768-0001	10000	515010 - Health Service-City Match	5,174	5,156	(18)	-	-	-
NGFS	PRT	109755	23680	10026768-0001	10000	515710 - Dependent Coverage	166,854	166,282	(572)	201,528	200,220	(1,308)
NGFS	PRT	109755	23680	10026768-0001	10000	515710 - Dependent Coverage	20,402	20,333	(69)	-	-	-
NGFS	PRT	109755	23680	10026768-0001	10000	516010 - Dental Coverage	14,738	14,752	14	17,082	17,113	31
NGFS	PRT	109755	23680	10026768-0001	10000	516010 - Dental Coverage	1,631	1,632	1	-	-	-
NGFS	PRT	109755	23680	10026768-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PRT	109755	23680	10026768-0001	10000	581120 - GF-Con-Financial Systems	178,059	184,028	5,969	184,594	191,248	6,654
NGFS	PRT	109755	23680	10026768-0001	10000	581130 - GF-Con-Internal Audits	301,224	300,295	(929)	301,703	293,188	(8,515)
NGFS	PRT	109756	23680	10026768-0001	10000	515010 - Health Service-City Match	45,895	45,740	(155)	49,392	49,073	(319)
NGFS	PRT	109756	23680	10026768-0001	10000	515710 - Dependent Coverage	116,816	116,417	(399)	125,718	124,904	(814)
NGFS	PRT	109756	23680	10026768-0001	10000	516010 - Dental Coverage	10,143	10,152	9	10,584	10,605	21
NGFS	PRT	109756	23680	10026768-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PRT	109759	23680	10026769-0001	10000	515010 - Health Service-City Match	9,974	9,940	(34)	10,734	10,664	(70)
NGFS	PRT	109759	23680	10026769-0001	10000	515710 - Dependent Coverage	25,684	25,596	(88)	27,642	27,462	(180)
NGFS	PRT	109759	23680	10026769-0001	10000	516010 - Dental Coverage	2,208	2,210	2	2,304	2,308	4
NGFS	PRT	109760	23680	10026769-0001	10000	515010 - Health Service-City Match	8,568	8,541	(27)	9,222	9,162	(60)
NGFS	PRT	109760	23680	10026769-0001	10000	515710 - Dependent Coverage	54,222	54,039	(183)	58,356	57,978	(378)
NGFS	PRT	109760	23680	10026769-0001	10000	516010 - Dental Coverage	4,023	4,026	3	4,197	4,206	9
NGFS	PRT	109762	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	1,102,080	30,179	(1,071,901)	1,281,625	214,844	(1,066,781)
NGFS	PRT	109762	23680	10026769-0001	10000	513010 - Retire City Misc	155,817	(3,691)	(159,508)	175,395	21,876	(153,519)
NGFS	PRT	109762	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	96,829	30,345	(66,484)	110,101	43,845	(66,256)
NGFS	PRT	109762	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	24,385	8,842	(15,543)	27,325	11,858	(15,467)
NGFS	PRT	109762	23680	10026769-0001	10000	515010 - Health Service-City Match	28,195	(3,976)	(32,171)	33,246	(1,288)	(34,534)
NGFS	PRT	109762	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	12,250	4,441	(7,809)	13,725	5,957	(7,768)
NGFS	PRT	109762	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	4,568	1,657	(2,911)	5,117	2,218	(2,899)
NGFS	PRT	109762	23680	10026769-0001	10000	515710 - Dependent Coverage	67,183	(59,542)	(126,725)	82,736	(53,148)	(135,884)
NGFS	PRT	109762	23680	10026769-0001	10000	516010 - Dental Coverage	5,930	(4,220)	(10,150)	6,997	(3,566)	(10,563)
NGFS	PRT	109762	23680	10026769-0001	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	PRT	109762	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	1,247	(3,147)	(4,394)	1,868	(2,506)	(4,374)
NGFS	PRT	109762	23680	10026769-0001	10000	581065 - Adm-Real Estate Special Svcs	246,536	246,524	(12)	258,407	258,384	(23)
NGFS	PRT	109762	23680	10026769-0001	10000	595280 - ITO To 5P-Port of SanFrancisco	3,585,527	3,267,000	(318,527)	3,585,527	3,267,000	(318,527)
NGFS	PRT	109762	23680	10026769-0001	10000	595280 - ITO To 5P-Port of SanFrancisco	23,892,238	25,383,334	1,491,096	14,883,818	13,118,782	(1,765,036)
NGFS	PRT	109763	23680	10026769-0001	10000	515010 - Health Service-City Match	22,806	22,729	(77)	24,542	24,381	(161)
NGFS	PRT	109763	23680	10026769-0001	10000	515710 - Dependent Coverage	125,195	124,775	(420)	134,743	133,868	(875)
NGFS	PRT	109763	23680	10026769-0001	10000	516010 - Dental Coverage	8,946	8,953	7	9,331	9,352	21
NGFS	PRT	109764	23680	10026769-0001	10000	515010 - Health Service-City Match	19,992	19,929	(63)	21,518	21,378	(140)
NGFS	PRT	109764	23680	10026769-0001	10000	515710 - Dependent Coverage	126,518	126,091	(427)	136,164	135,282	(882)
NGFS	PRT	109764	23680	10026769-0001	10000	516010 - Dental Coverage	9,387	9,394	7	9,793	9,814	21
NGFS	PRT	109765	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	575,494	583,082	7,588	595,902	603,760	7,858
NGFS	PRT	109765	23680	10026769-0001	10000	513010 - Retire City Misc	84,859	85,989	1,130	84,949	86,079	1,130

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109765	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	35,681	36,151	470	36,946	37,434	488
NGFS	PRT	109765	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	8,344	8,454	110	8,640	8,754	114
NGFS	PRT	109765	23680	10026769-0001	10000	515010 - Health Service-City Match	13,968	13,919	(49)	15,030	14,935	(95)
NGFS	PRT	109765	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	4,191	4,247	56	4,340	4,398	58
NGFS	PRT	109765	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	1,564	1,584	20	1,619	1,641	22
NGFS	PRT	109765	23680	10026769-0001	10000	515710 - Dependent Coverage	76,365	76,109	(256)	82,188	81,657	(531)
NGFS	PRT	109765	23680	10026769-0001	10000	516010 - Dental Coverage	5,733	5,742	9	5,985	5,998	13
NGFS	PRT	109766	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	408,789	409,796	1,007	423,283	424,330	1,047
NGFS	PRT	109766	23680	10026769-0001	10000	513010 - Retire City Misc	60,067	60,215	148	60,122	60,270	148
NGFS	PRT	109766	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	25,345	25,407	62	26,244	26,309	65
NGFS	PRT	109766	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	5,927	5,942	15	6,138	6,152	14
NGFS	PRT	109766	23680	10026769-0001	10000	515010 - Health Service-City Match	10,113	10,080	(33)	10,884	10,815	(69)
NGFS	PRT	109766	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	2,978	2,985	7	3,083	3,092	9
NGFS	PRT	109766	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	1,111	1,114	3	1,150	1,153	3
NGFS	PRT	109766	23680	10026769-0001	10000	515710 - Dependent Coverage	49,221	49,056	(165)	52,974	52,632	(342)
NGFS	PRT	109766	23680	10026769-0001	10000	516010 - Dental Coverage	3,801	3,804	3	3,966	3,975	9
NGFS	PRT	109766	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	1,677	1,680	3	1,736	1,739	3
NGFS	PRT	109767	23680	10026769-0001	10000	515010 - Health Service-City Match	10,056	10,022	(34)	10,822	10,752	(70)
NGFS	PRT	109767	23680	10026769-0001	10000	515710 - Dependent Coverage	24,632	24,550	(82)	26,510	26,338	(172)
NGFS	PRT	109767	23680	10026769-0001	10000	516010 - Dental Coverage	2,100	2,104	4	2,192	2,196	4
NGFS	PRT	109769	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	93,739	-	(93,739)	97,063	-	(97,063)
NGFS	PRT	109769	23680	10026769-0001	10000	501010 - Perm Salaries-Misc-Regular	540,526	634,265	93,739	559,694	656,757	97,063
NGFS	PRT	109769	23680	10026769-0001	10000	513010 - Retire City Misc	13,948	-	(13,948)	13,967	-	(13,967)
NGFS	PRT	109769	23680	10026769-0001	10000	513010 - Retire City Misc	80,429	94,377	13,948	80,538	94,505	13,967
NGFS	PRT	109769	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	5,812	-	(5,812)	6,018	-	(6,018)
NGFS	PRT	109769	23680	10026769-0001	10000	514010 - Social Security (OASDI & HI)	33,513	39,325	5,812	34,701	40,719	6,018
NGFS	PRT	109769	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	1,359	-	(1,359)	1,407	-	(1,407)
NGFS	PRT	109769	23680	10026769-0001	10000	514020 - Social Sec-Medicare(HI Only)	7,837	9,196	1,359	8,114	9,521	1,407
NGFS	PRT	109769	23680	10026769-0001	10000	515010 - Health Service-City Match	5,028	-	(5,028)	5,411	-	(5,411)
NGFS	PRT	109769	23680	10026769-0001	10000	515010 - Health Service-City Match	30,168	35,077	4,909	32,466	37,632	5,166
NGFS	PRT	109769	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	683	-	(683)	707	-	(707)
NGFS	PRT	109769	23680	10026769-0001	10000	515020 - Retiree Health-Match-Prop B	3,938	4,621	683	4,077	4,784	707
NGFS	PRT	109769	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	255	-	(255)	264	-	(264)
NGFS	PRT	109769	23680	10026769-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	1,470	1,725	255	1,522	1,786	264
NGFS	PRT	109769	23680	10026769-0001	10000	515710 - Dependent Coverage	12,316	-	(12,316)	13,255	-	(13,255)
NGFS	PRT	109769	23680	10026769-0001	10000	515710 - Dependent Coverage	73,896	85,925	12,029	79,530	92,183	12,653
NGFS	PRT	109769	23680	10026769-0001	10000	516010 - Dental Coverage	1,050	-	(1,050)	1,096	-	(1,096)
NGFS	PRT	109769	23680	10026769-0001	10000	516010 - Dental Coverage	6,300	7,364	1,064	6,576	7,686	1,110
NGFS	PRT	109769	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	384	-	(384)	398	-	(398)
NGFS	PRT	109769	23680	10026769-0001	10000	519120 - Long Term Disability Insurance	2,215	2,599	384	2,295	2,693	398

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

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	109780	23680	10026769-0001	10000	516010 - Dental Coverage	5,156	5,160	4	5,380	5,392	12
NGFS	PRT	184644	23680	10026769-0001	10000	515010 - Health Service-City Match	12,168	12,128	(40)	13,096	13,012	(84)
NGFS	PRT	184644	23680	10026769-0001	10000	515710 - Dependent Coverage	68,884	68,656	(228)	74,136	73,656	(480)
NGFS	PRT	184644	23680	10026769-0001	10000	516010 - Dental Coverage	5,156	5,160	4	5,380	5,392	12
NGFS	PRT	109785	23680	10032134-0001	10000	515010 - Health Service-City Match	27,671	27,578	(93)	29,442	29,252	(190)
NGFS	PRT	109785	23680	10032134-0001	10000	515710 - Dependent Coverage	62,168	61,956	(212)	65,574	65,150	(424)
NGFS	PRT	109785	23680	10032134-0001	10000	516010 - Dental Coverage	5,755	5,760	5	5,902	5,915	13
NGFS	PRT	109785	23680	10032134-0001	10000	519110 - Flexible Benefit Package	30,807	30,701	(106)	33,153	32,940	(213)
NGFS	PRT	109785	23680	10032134-0001	10000	581690 - GF-Mayor'S Office Services	35,146	35,770	624	36,239	36,916	677
NGFS	PRT	109787	23680	10032134-0001	10000	515010 - Health Service-City Match	4,987	4,970	(17)	5,367	5,332	(35)
NGFS	PRT	109787	23680	10032134-0001	10000	515710 - Dependent Coverage	12,842	12,798	(44)	13,821	13,731	(90)
NGFS	PRT	109787	23680	10032134-0001	10000	516010 - Dental Coverage	1,104	1,105	1	1,152	1,154	2
NGFS	PRT	109789	23680	10032134-0001	10000	515010 - Health Service-City Match	27,547	27,455	(92)	35,208	34,982	(226)
NGFS	PRT	109789	23680	10032134-0001	10000	515710 - Dependent Coverage	64,377	64,159	(218)	80,697	80,176	(521)
NGFS	PRT	109789	23680	10032134-0001	10000	516010 - Dental Coverage	5,676	5,681	5	6,921	6,935	14
NGFS	PRT	109789	23680	10032134-0001	10000	519110 - Flexible Benefit Package	9,785	9,751	(34)	11,846	11,770	(76)
NGFS	PRT	232116	23680	10026769-0001	10000	597095 - General Reserve	(2,995,197)	(2,995,197)	-	(2,995,197)	-	2,995,197
NGFS	PRT	232116	23680	10026769-0001	10000	597095 - General Reserve	2,995,197	3,005,507	10,310	2,995,197	3,005,693	10,496
NGFS	PRT	232116	23690	10002491-0002	16325	506070 - Programmatic Projects-Budget	250,000	100,000	(150,000)	250,000	100,000	(150,000)
NGFS	PRT	232116	23690	10011412-0001	12743	495028 - ITI Fr 5P-Port of SanFrancisco	3,585,527	3,267,000	(318,527)	3,585,527	3,267,000	(318,527)
NGFS	PRT	232116	23690	10036002-0001	21279	506070 - Programmatic Projects-Budget	368,527	200,000	(168,527)	368,527	200,000	(168,527)
NGFS	PRT	232116	23700	10010798-0001	12602	495028 - ITI Fr 5P-Port of SanFrancisco	23,892,238	25,383,334	1,491,096	14,883,818	13,118,782	(1,765,036)
NGFS	PRT	232116	23700	10032990-0002	21763	567000 - Bldgs,Struct&Imprv Proj-Budget	848,099	2,339,195	1,491,096	3,203,182	1,438,146	(1,765,036)
NGFS	PRT	232116	24540	10011395-0001	12726	567000 - Bldgs,Struct&Imprv Proj-Budget	1,887,512	1,888,205	693	1,942,489	1,943,923	1,434
NGFS	PRT	109792	23680	10032132-0001	10000	501010 - Perm Salaries-Misc-Regular	3,988,892	3,997,160	8,268	4,130,879	4,141,095	10,216
NGFS	PRT	109792	23680	10032132-0001	10000	513010 - Retire City Misc	575,909	577,100	1,191	576,178	577,599	1,421
NGFS	PRT	109792	23680	10032132-0001	10000	514010 - Social Security (OASDI & HI)	217,908	218,148	240	231,593	232,227	634
NGFS	PRT	109792	23680	10032132-0001	10000	514020 - Social Sec-Medicare(HI Only)	59,961	60,082	121	62,108	62,257	149
NGFS	PRT	109792	23680	10032132-0001	10000	515010 - Health Service-City Match	99,753	99,413	(340)	107,016	106,319	(697)
NGFS	PRT	109792	23680	10032132-0001	10000	515020 - Retiree Health-Match-Prop B	30,116	30,175	59	31,197	31,271	74
NGFS	PRT	109792	23680	10032132-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	11,238	11,260	22	11,632	11,660	28
NGFS	PRT	109792	23680	10032132-0001	10000	515710 - Dependent Coverage	252,357	251,491	(866)	270,263	268,504	(1,759)
NGFS	PRT	109792	23680	10032132-0001	10000	516010 - Dental Coverage	21,756	21,775	19	22,599	22,638	39
NGFS	PRT	109792	23680	10032132-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PRT	109792	23680	10032132-0001	10000	519120 - Long Term Disability Insurance	15,364	15,398	34	15,912	15,954	42
NGFS	PRT	110644	23680	10032132-0001	10000	501010 - Perm Salaries-Misc-Regular	779,368	784,592	5,224	807,005	817,905	10,900
NGFS	PRT	110644	23680	10032132-0001	10000	513010 - Retire City Misc	112,733	113,485	752	112,776	114,292	1,516
NGFS	PRT	110644	23680	10032132-0001	10000	514010 - Social Security (OASDI & HI)	46,806	46,904	98	49,056	49,444	388
NGFS	PRT	110644	23680	10032132-0001	10000	514020 - Social Sec-Medicare(HI Only)	11,301	11,377	76	11,701	11,860	159
NGFS	PRT	110644	23680	10032132-0001	10000	515010 - Health Service-City Match	20,377	20,309	(68)	21,930	21,789	(141)

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PRT	110644	23680	10032132-0001	10000	515020 - Retiree Health-Match-Prop B	5,676	5,714	38	5,878	5,957	79
NGFS	PRT	110644	23680	10032132-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	2,117	2,130	13	2,192	2,221	29
NGFS	PRT	110644	23680	10032132-0001	10000	515710 - Dependent Coverage	76,334	76,075	(259)	82,152	81,622	(530)
NGFS	PRT	110644	23680	10032132-0001	10000	516010 - Dental Coverage	6,018	6,023	5	6,282	6,292	10
NGFS	PRT	110644	23680	10032132-0001	10000	519120 - Long Term Disability Insurance	3,195	3,216	21	3,308	3,353	45
NGFS	PUC	198644	24750	10026777-0001	10000	495045 - ITI Fr 5Q-Cleanpowersf Funds	29,859,099	29,840,117	(18,982)	31,294,705	31,264,260	(30,445)
NGFS	PUC	198644	24750	10026777-0001	10000	515010 - Health Service-City Match	189,408	188,759	(649)	211,838	210,462	(1,376)
NGFS	PUC	198644	24750	10026777-0001	10000	515710 - Dependent Coverage	385,565	384,234	(1,331)	429,216	426,421	(2,795)
NGFS	PUC	198644	24750	10026777-0001	10000	516010 - Dental Coverage	35,043	35,074	31	37,900	37,969	69
NGFS	PUC	198644	24750	10026777-0001	10000	519110 - Flexible Benefit Package	31,801	31,691	(110)	41,461	41,195	(266)
NGFS	PUC	198644	24750	10026777-0001	10000	520190 - Department Overhead	7,671,475	7,741,252	69,777	8,077,284	8,055,162	(22,122)
NGFS	PUC	198644	24750	10026777-0001	10000	581210 - DT Technology Infrastructure	107,309	106,991	(318)	118,904	114,951	(3,953)
NGFS	PUC	198644	24750	10026777-0001	10000	598040 - Designated For General Reserv	200,000	113,618	(86,382)	200,000	199,998	(2)
NGFS	PUC	198644	24870	10006358-0002	20543	595328 - ITO To 5Q-CleanpowerSF Fund:	29,859,099	29,840,117	(18,982)	31,294,705	31,264,260	(30,445)
NGFS	PUC	198644	24870	10006358-0002	20543	598040 - Designated For General Reserv	39,958,219	39,977,201	18,982	35,467,572	35,498,017	30,445
NGFS	PUC	229267	20160	10030000-0001	10000	499999 - Beg Fund Balance - Budget Onl	24,969,584	24,768,840	(200,744)	34,836,516	34,589,737	(246,779)
NGFS	PUC	229267	20160	10030000-0001	10000	501010 - Perm Salaries-Misc-Regular	2,803,330	2,899,817	96,487	2,954,046	3,053,954	99,908
NGFS	PUC	229267	20160	10030000-0001	10000	513010 - Retire City Misc	406,056	420,413	14,357	413,644	428,021	14,377
NGFS	PUC	229267	20160	10030000-0001	10000	514010 - Social Security (OASDI & HI)	197,586	203,568	5,982	208,767	214,961	6,194
NGFS	PUC	229267	20160	10030000-0001	10000	514020 - Social Sec-Medicare(HI Only)	49,396	50,795	1,399	51,587	53,036	1,449
NGFS	PUC	229267	20160	10030000-0001	10000	515010 - Health Service-City Match	108,566	114,436	5,870	119,073	124,997	5,924
NGFS	PUC	229267	20160	10030000-0001	10000	515020 - Retiree Health-Match-Prop B	24,813	25,516	703	25,916	26,644	728
NGFS	PUC	229267	20160	10030000-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	9,251	9,513	262	9,663	9,934	271
NGFS	PUC	229267	20160	10030000-0001	10000	515510 - Health Service-Admin Cost	129,218	110,024	(19,194)	133,362	113,822	(19,540)
NGFS	PUC	229267	20160	10030000-0001	10000	515610 - Health Service-Retiree Subsidy	3,251,558	3,194,350	(57,208)	3,531,673	3,412,922	(118,751)
NGFS	PUC	229267	20160	10030000-0001	10000	515710 - Dependent Coverage	215,238	225,566	10,328	233,957	244,313	10,356
NGFS	PUC	229267	20160	10030000-0001	10000	516010 - Dental Coverage	19,648	20,694	1,046	20,748	21,859	1,111
NGFS	PUC	229267	20160	10030000-0001	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	PUC	229267	20160	10030000-0001	10000	519120 - Long Term Disability Insurance	7,829	8,225	396	8,319	8,729	410
NGFS	PUC	229267	20160	10030000-0001	10000	520190 - Department Overhead	47,795,250	47,848,212	52,962	50,005,176	49,795,627	(209,549)
NGFS	PUC	229267	20160	10030000-0001	10000	598040 - Designated For General Reserv	900,000	674,646	(225,354)	900,000	900,000	-
NGFS	PUC	229268	20160	10030000-0001	10000	515010 - Health Service-City Match	42,930	42,785	(145)	46,866	46,566	(300)
NGFS	PUC	229268	20160	10030000-0001	10000	515710 - Dependent Coverage	73,661	73,409	(252)	77,015	76,518	(497)
NGFS	PUC	229268	20160	10030000-0001	10000	516010 - Dental Coverage	6,920	6,927	7	7,097	7,111	14
NGFS	PUC	229268	20160	10030000-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	229268	20160	10030000-0001	10000	581410 - GF-GSA-Facilities Mgmt Svcs	385,464	380,996	(4,468)	399,748	394,758	(4,990)
NGFS	PUC	229269	20160	10030000-0001	10000	501010 - Perm Salaries-Misc-Regular	2,157,791	2,158,207	416	2,278,058	2,278,488	430
NGFS	PUC	229269	20160	10030000-0001	10000	513010 - Retire City Misc	312,432	312,492	60	318,675	318,735	60
NGFS	PUC	229269	20160	10030000-0001	10000	514010 - Social Security (OASDI & HI)	130,246	130,272	26	139,383	139,410	27
NGFS	PUC	229269	20160	10030000-0001	10000	514020 - Social Sec-Medicare(HI Only)	33,486	33,493	7	35,234	35,240	6

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	229269	20160	10030000-0001	10000	515010 - Health Service-City Match	61,341	61,133	(208)	67,207	66,772	(435)
NGFS	PUC	229269	20160	10030000-0001	10000	515020 - Retiree Health-Match-Prop B	16,822	16,825	3	17,702	17,705	3
NGFS	PUC	229269	20160	10030000-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	6,271	6,272	1	6,599	6,600	1
NGFS	PUC	229269	20160	10030000-0001	10000	515710 - Dependent Coverage	163,855	163,296	(559)	179,416	178,252	(1,164)
NGFS	PUC	229269	20160	10030000-0001	10000	516010 - Dental Coverage	14,066	14,078	12	14,934	14,964	30
NGFS	PUC	229269	20160	10030000-0001	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	229269	20160	10030000-0001	10000	519120 - Long Term Disability Insurance	5,944	5,946	2	6,334	6,335	1
NGFS	PUC	229281	20160	10025207-0002	10000	501010 - Perm Salaries-Misc-Regular	436,834	437,161	327	492,939	493,277	338
NGFS	PUC	229281	20160	10025207-0002	10000	513010 - Retire City Misc	64,254	64,303	49	70,160	70,208	48
NGFS	PUC	229281	20160	10025207-0002	10000	514010 - Social Security (OASDI & HI)	27,084	27,104	20	30,562	30,583	21
NGFS	PUC	229281	20160	10025207-0002	10000	514020 - Social Sec-Medicare(HI Only)	6,334	6,339	5	7,146	7,151	5
NGFS	PUC	229281	20160	10025207-0002	10000	515010 - Health Service-City Match	16,180	16,126	(54)	19,817	19,689	(128)
NGFS	PUC	229281	20160	10025207-0002	10000	515020 - Retiree Health-Match-Prop B	3,183	3,185	2	3,591	3,593	2
NGFS	PUC	229281	20160	10025207-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	1,186	1,187	1	1,340	1,341	1
NGFS	PUC	229281	20160	10025207-0002	10000	515710 - Dependent Coverage	48,407	48,244	(163)	57,989	57,613	(376)
NGFS	PUC	229281	20160	10025207-0002	10000	516010 - Dental Coverage	4,005	4,009	4	4,666	4,675	9
NGFS	PUC	229281	20160	10025207-0002	10000	519120 - Long Term Disability Insurance	1,791	1,792	1	2,021	2,023	2
NGFS	PUC	229281	20160	10030002-0001	10000	501010 - Perm Salaries-Misc-Regular	19,875,288	19,916,968	41,680	21,195,311	21,244,363	49,052
NGFS	PUC	229281	20160	10030002-0001	10000	513010 - Retire City Misc	2,903,475	2,909,648	6,173	2,993,507	3,000,485	6,978
NGFS	PUC	229281	20160	10030002-0001	10000	514010 - Social Security (OASDI & HI)	1,277,763	1,280,335	2,572	1,354,596	1,357,633	3,037
NGFS	PUC	229281	20160	10030002-0001	10000	514020 - Social Sec-Medicare(HI Only)	300,864	301,482	618	318,434	319,144	710
NGFS	PUC	229281	20160	10030002-0001	10000	515010 - Health Service-City Match	612,347	610,310	(2,037)	683,806	679,420	(4,386)
NGFS	PUC	229281	20160	10030002-0001	10000	515020 - Retiree Health-Match-Prop B	151,151	151,443	292	159,978	160,318	340
NGFS	PUC	229281	20160	10030002-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	56,368	56,484	116	59,672	59,810	138
NGFS	PUC	229281	20160	10030002-0001	10000	515710 - Dependent Coverage	2,286,850	2,279,157	(7,693)	2,524,815	2,508,477	(16,338)
NGFS	PUC	229281	20160	10030002-0001	10000	516010 - Dental Coverage	182,160	182,343	183	195,339	195,744	405
NGFS	PUC	229281	20160	10030002-0001	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	28,299	28,117	(182)
NGFS	PUC	229281	20160	10030002-0001	10000	519120 - Long Term Disability Insurance	74,726	74,845	119	79,294	79,459	165
NGFS	PUC	229281	20160	10030002-0001	10000	581210 - DT Technology Infrastructure	1,806,834	1,801,478	(5,356)	2,002,072	1,935,478	(66,594)
NGFS	PUC	229281	20160	10030002-0001	10000	581410 - GF-GSA-Facilities Mgmt Svcs	1,717,826	1,697,919	(19,907)	1,781,488	1,759,249	(22,239)
NGFS	PUC	229281	20210	10032719-0010	10002	501010 - Perm Salaries-Misc-Regular	301,548	302,291	743	312,242	313,010	768
NGFS	PUC	229281	20210	10032719-0010	10002	506070 - Programmatic Projects-Budget	442,281	441,491	(790)	141,113	140,436	(677)
NGFS	PUC	229281	20210	10032719-0010	10002	513010 - Retire City Misc	44,061	44,170	109	44,094	44,202	108
NGFS	PUC	229281	20210	10032719-0010	10002	514010 - Social Security (OASDI & HI)	18,696	18,742	46	19,359	19,407	48
NGFS	PUC	229281	20210	10032719-0010	10002	514020 - Social Sec-Medicare(HI Only)	4,372	4,384	12	4,527	4,538	11
NGFS	PUC	229281	20210	10032719-0010	10002	515010 - Health Service-City Match	6,742	6,720	(22)	7,256	7,210	(46)
NGFS	PUC	229281	20210	10032719-0010	10002	515020 - Retiree Health-Match-Prop B	2,197	2,202	5	2,275	2,280	5
NGFS	PUC	229281	20210	10032719-0010	10002	515030 - RetireeHlthCare-CityMatchProp(	819	821	2	848	850	2
NGFS	PUC	229281	20210	10032719-0010	10002	515710 - Dependent Coverage	32,814	32,704	(110)	35,316	35,088	(228)
NGFS	PUC	229281	20210	10032719-0010	10002	516010 - Dental Coverage	2,534	2,536	2	2,644	2,650	6

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	229281	20210	10032719-0010	10002	519120 - Long Term Disability Insurance	1,236	1,239	3	1,280	1,283	3
NGFS	PUC	229292	20160	10030002-0004	10000	501010 - Perm Salaries-Misc-Regular	12,946,216	12,888,115	(58,101)	13,556,971	13,496,755	(60,216)
NGFS	PUC	229292	20160	10030002-0004	10000	513010 - Retire City Misc	1,893,154	1,884,473	(8,681)	1,916,504	1,907,724	(8,780)
NGFS	PUC	229292	20160	10030002-0004	10000	514010 - Social Security (OASDI & HI)	925,715	922,096	(3,619)	965,445	961,701	(3,744)
NGFS	PUC	229292	20160	10030002-0004	10000	514020 - Social Sec-Medicare(HI Only)	219,398	218,600	(798)	228,244	227,363	(881)
NGFS	PUC	229292	20160	10030002-0004	10000	515010 - Health Service-City Match	299,753	292,544	(7,209)	322,604	313,878	(8,726)
NGFS	PUC	229292	20160	10030002-0004	10000	515020 - Retiree Health-Match-Prop B	110,249	109,803	(446)	114,678	114,207	(471)
NGFS	PUC	229292	20160	10030002-0004	10000	515030 - RetireeHlthCare-CityMatchProp(	41,094	40,944	(150)	42,756	42,597	(159)
NGFS	PUC	229292	20160	10030002-0004	10000	515710 - Dependent Coverage	1,463,035	1,447,059	(15,976)	1,574,590	1,552,553	(22,037)
NGFS	PUC	229292	20160	10030002-0004	10000	516010 - Dental Coverage	112,776	111,833	(943)	117,661	116,867	(794)
NGFS	PUC	229292	20160	10030002-0004	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	229292	20160	10030002-0004	10000	519120 - Long Term Disability Insurance	51,084	50,833	(251)	53,498	53,279	(219)
NGFS	PUC	229302	20160	10030002-0001	10000	501010 - Perm Salaries-Misc-Regular	5,441,367	5,442,616	1,249	5,672,730	5,674,023	1,293
NGFS	PUC	229302	20160	10030002-0001	10000	513010 - Retire City Misc	779,890	780,076	186	785,468	785,654	186
NGFS	PUC	229302	20160	10030002-0001	10000	514010 - Social Security (OASDI & HI)	292,903	292,981	78	314,278	314,358	80
NGFS	PUC	229302	20160	10030002-0001	10000	514020 - Social Sec-Medicare(HI Only)	79,135	79,153	18	82,492	82,511	19
NGFS	PUC	229302	20160	10030002-0001	10000	515010 - Health Service-City Match	144,596	144,102	(494)	155,613	154,598	(1,015)
NGFS	PUC	229302	20160	10030002-0001	10000	515020 - Retiree Health-Match-Prop B	39,744	39,753	9	41,437	41,446	9
NGFS	PUC	229302	20160	10030002-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	14,829	14,833	4	15,451	15,454	3
NGFS	PUC	229302	20160	10030002-0001	10000	515710 - Dependent Coverage	317,869	316,772	(1,097)	342,100	339,868	(2,232)
NGFS	PUC	229302	20160	10030002-0001	10000	516010 - Dental Coverage	28,242	28,267	25	29,469	29,518	49
NGFS	PUC	229302	20160	10030002-0001	10000	519120 - Long Term Disability Insurance	22,301	22,306	5	23,254	23,260	6
NGFS	PUC	229302	20210	10021055-0001	10002	515010 - Health Service-City Match	2,353	2,345	(8)	2,532	2,516	(16)
NGFS	PUC	229302	20210	10021055-0001	10002	515710 - Dependent Coverage	9,274	9,244	(30)	9,981	9,917	(64)
NGFS	PUC	229302	20210	10021055-0001	10002	516010 - Dental Coverage	733	734	1	766	767	1
NGFS	PUC	229302	20210	10021055-0001	10002	520190 - Department Overhead	123,255	123,292	37	118,456	118,535	79
NGFS	PUC	292649	20160	10030002-0008	10000	515010 - Health Service-City Match	146,818	146,319	(499)	159,197	158,165	(1,032)
NGFS	PUC	292649	20160	10030002-0008	10000	515710 - Dependent Coverage	332,635	331,492	(1,143)	361,059	358,712	(2,347)
NGFS	PUC	292649	20160	10030002-0008	10000	516010 - Dental Coverage	29,487	29,514	27	31,025	31,082	57
NGFS	PUC	292649	20160	10030002-0008	10000	519110 - Flexible Benefit Package	27,520	27,425	(95)	29,615	29,425	(190)
NGFS	PUC	292657	20160	10030001-0005	10000	501010 - Perm Salaries-Misc-Regular	7,240,576	7,242,797	2,221	7,588,769	7,701,029	112,260
NGFS	PUC	292657	20160	10030001-0005	10000	513010 - Retire City Misc	1,066,757	1,067,076	319	1,080,844	1,096,984	16,140
NGFS	PUC	292657	20160	10030001-0005	10000	514010 - Social Security (OASDI & HI)	483,931	484,069	138	500,915	507,875	6,960
NGFS	PUC	292657	20160	10030001-0005	10000	514020 - Social Sec-Medicare(HI Only)	113,925	113,956	31	117,849	119,470	1,621
NGFS	PUC	292657	20160	10030001-0005	10000	515010 - Health Service-City Match	226,305	225,543	(762)	244,347	242,764	(1,583)
NGFS	PUC	292657	20160	10030001-0005	10000	515020 - Retiree Health-Match-Prop B	57,233	57,249	16	59,187	60,010	823
NGFS	PUC	292657	20160	10030001-0005	10000	515030 - RetireeHlthCare-CityMatchProp(	21,341	21,347	6	22,066	22,384	318
NGFS	PUC	292657	20160	10030001-0005	10000	515710 - Dependent Coverage	875,968	873,040	(2,928)	946,685	940,545	(6,140)
NGFS	PUC	292657	20160	10030001-0005	10000	516010 - Dental Coverage	67,038	67,112	74	70,236	70,388	152
NGFS	PUC	292657	20160	10030001-0005	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	292657	20160	10030001-0005	10000	519120 - Long Term Disability Insurance	25,982	25,991	9	27,284	27,761	477
NGFS	PUC	295644	20160	10030002-0001	10000	515010 - Health Service-City Match	136,437	135,969	(468)	151,507	150,518	(989)
NGFS	PUC	295644	20160	10030002-0001	10000	515710 - Dependent Coverage	317,388	316,296	(1,092)	355,124	352,807	(2,317)
NGFS	PUC	295644	20160	10030002-0001	10000	516010 - Dental Coverage	27,873	27,899	26	30,189	30,241	52
NGFS	PUC	231621	24970	10029992-0004	10000	499999 - Beg Fund Balance - Budget Onl	28,165,350	28,324,293	158,943	17,215,278	16,895,777	(319,501)
NGFS	PUC	231621	24970	10029992-0004	10000	598040 - Designated For General Reserv	800,000	628,190	(171,810)	800,000	800,000	-
NGFS	PUC	298646	24970	10029992-0014	10000	501010 - Perm Salaries-Misc-Regular	25,493,347	25,530,214	36,867	27,081,076	27,125,829	44,753
NGFS	PUC	298646	24970	10029992-0014	10000	513010 - Retire City Misc	3,701,768	3,707,242	5,474	3,801,642	3,808,056	6,414
NGFS	PUC	298646	24970	10029992-0014	10000	514010 - Social Security (OASDI & HI)	1,701,809	1,704,038	2,229	1,804,265	1,806,987	2,722
NGFS	PUC	298646	24970	10029992-0014	10000	514020 - Social Sec-Medicare(HI Only)	413,134	413,674	540	435,059	435,712	653
NGFS	PUC	298646	24970	10029992-0014	10000	515010 - Health Service-City Match	759,001	756,465	(2,536)	839,082	833,671	(5,411)
NGFS	PUC	298646	24970	10029992-0014	10000	515020 - Retiree Health-Match-Prop B	207,529	207,791	262	218,525	218,853	328
NGFS	PUC	298646	24970	10029992-0014	10000	515030 - RetireeHlthCare-CityMatchProp(	77,407	77,504	97	81,492	81,618	126
NGFS	PUC	298646	24970	10029992-0014	10000	515710 - Dependent Coverage	2,648,291	2,639,343	(8,948)	2,899,016	2,880,246	(18,770)
NGFS	PUC	298646	24970	10029992-0014	10000	516010 - Dental Coverage	212,709	212,919	210	226,159	226,619	460
NGFS	PUC	298646	24970	10029992-0014	10000	519110 - Flexible Benefit Package	66,048	65,820	(228)	71,076	70,620	(456)
NGFS	PUC	298646	24970	10029992-0014	10000	519120 - Long Term Disability Insurance	86,738	86,829	91	92,443	92,567	124
NGFS	PUC	298646	24970	10029992-0014	10000	520190 - Department Overhead	16,225,916	16,208,130	(17,786)	17,010,514	16,927,334	(83,180)
NGFS	PUC	298646	24970	10029992-0014	10000	581210 - DT Technology Infrastructure	576,049	574,341	(1,708)	638,294	617,063	(21,231)
NGFS	PUC	298646	24980	10016956-0001	15812	500010 - Facilities Maintenance-Budget	-	3,500,000	3,500,000	-	3,500,000	3,500,000
NGFS	PUC	298646	24980	10041401-0001	15812	500010 - Facilities Maintenance-Budget	3,500,000	-	(3,500,000)	3,500,000	-	(3,500,000)
NGFS	PUC	298650	24970	10029992-0004	10000	501010 - Perm Salaries-Misc-Regular	12,105,847	12,114,393	8,546	12,938,001	12,946,851	8,850
NGFS	PUC	298650	24970	10029992-0004	10000	513010 - Retire City Misc	1,746,988	1,748,259	1,271	1,804,580	1,805,853	1,273
NGFS	PUC	298650	24970	10029992-0004	10000	514010 - Social Security (OASDI & HI)	779,786	780,316	530	846,046	846,595	549
NGFS	PUC	298650	24970	10029992-0004	10000	514020 - Social Sec-Medicare(HI Only)	196,480	196,603	123	208,566	208,694	128
NGFS	PUC	298650	24970	10029992-0004	10000	515010 - Health Service-City Match	346,449	345,285	(1,164)	385,032	382,537	(2,495)
NGFS	PUC	298650	24970	10029992-0004	10000	515020 - Retiree Health-Match-Prop B	98,699	98,762	63	104,766	104,829	63
NGFS	PUC	298650	24970	10029992-0004	10000	515030 - RetireeHlthCare-CityMatchProp(	36,808	36,831	23	39,073	39,098	25
NGFS	PUC	298650	24970	10029992-0004	10000	515510 - Health Service-Admin Cost	102,569	87,333	(15,236)	105,858	90,348	(15,510)
NGFS	PUC	298650	24970	10029992-0004	10000	515610 - Health Service-Retiree Subsidy	2,831,500	2,781,683	(49,817)	3,075,428	2,972,018	(103,410)
NGFS	PUC	298650	24970	10029992-0004	10000	515710 - Dependent Coverage	994,277	990,881	(3,396)	1,100,989	1,093,849	(7,140)
NGFS	PUC	298650	24970	10029992-0004	10000	516010 - Dental Coverage	83,678	83,750	72	89,889	90,066	177
NGFS	PUC	298650	24970	10029992-0004	10000	519110 - Flexible Benefit Package	88,064	87,760	(304)	94,768	94,160	(608)
NGFS	PUC	298650	24970	10029992-0004	10000	519120 - Long Term Disability Insurance	35,794	35,828	34	38,711	38,746	35
NGFS	PUC	298650	24970	10029992-0004	10000	520190 - Department Overhead	12,581,139	12,660,839	79,700	13,177,209	13,126,950	(50,259)
NGFS	PUC	298650	24970	10029992-0004	10000	581210 - DT Technology Infrastructure	337,249	336,249	(1,000)	373,690	361,260	(12,430)
NGFS	PUC	298650	24970	10029992-0004	10000	581410 - GF-GSA-Facilities Mgmt Svcs	125,694	124,238	(1,456)	130,353	128,726	(1,627)
NGFS	PUC	298650	24970	10029992-0004	10000	581870 - GF-HR-SF Fellows Program	0	360,000	360,000	-	-	-
NGFS	PUC	298650	24970	10029992-0025	10000	486400 - Exp Rec Fr CommMental Hlth A	526,427	588,227	61,800	621,500	685,154	63,654
NGFS	PUC	154647	27180	10026772-0003	10000	515010 - Health Service-City Match	42,699	42,554	(145)	45,952	45,656	(296)

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	154647	27180	10026772-0003	10000	515710 - Dependent Coverage	93,881	93,559	(322)	101,035	100,380	(655)
NGFS	PUC	154647	27180	10026772-0003	10000	516010 - Dental Coverage	8,375	8,383	8	8,740	8,756	16
NGFS	PUC	154647	27180	10026772-0003	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232127	27180	10026772-0001	10000	515010 - Health Service-City Match	67,176	66,949	(227)	77,125	76,628	(497)
NGFS	PUC	232127	27180	10026772-0001	10000	515510 - Health Service-Admin Cost	194,912	165,959	(28,953)	201,163	171,688	(29,475)
NGFS	PUC	232127	27180	10026772-0001	10000	515610 - Health Service-Retiree Subsidy	5,110,702	5,020,785	(89,917)	5,550,978	5,364,329	(186,649)
NGFS	PUC	232127	27180	10026772-0001	10000	515710 - Dependent Coverage	194,745	194,084	(661)	222,206	220,770	(1,436)
NGFS	PUC	232127	27180	10026772-0001	10000	516010 - Dental Coverage	16,639	16,652	13	18,424	18,463	39
NGFS	PUC	232127	27180	10026772-0001	10000	519110 - Flexible Benefit Package	47,090	46,927	(163)	53,307	52,965	(342)
NGFS	PUC	232127	27180	10026772-0001	10000	520100 - Overhead Recovery	(212,560)	2,653	215,213	-	32,934	32,934
NGFS	PUC	232127	27180	10026772-0001	10000	520100 - Overhead Recovery	(149,921,476)	(150,271,828)	(350,352)	(156,850,282)	(156,185,347)	664,935
NGFS	PUC	232127	27180	10026772-0001	10000	581660 - GF-Chf-Youth Works	240,000	-	(240,000)	240,000	-	(240,000)
NGFS	PUC	232127	27180	10026772-0001	10000	581690 - GF-Mayor'S Office Services	406,615	413,832	7,217	415,162	422,923	7,761
NGFS	PUC	232128	27180	10026772-0002	10000	515010 - Health Service-City Match	38,574	38,443	(131)	41,513	41,245	(268)
NGFS	PUC	232128	27180	10026772-0002	10000	515710 - Dependent Coverage	84,439	84,150	(289)	90,873	90,285	(588)
NGFS	PUC	232128	27180	10026772-0002	10000	516010 - Dental Coverage	7,542	7,549	7	7,871	7,886	15
NGFS	PUC	232128	27180	10026772-0002	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	292644	27180	10026772-0006	10000	501010 - Perm Salaries-Misc-Regular	10,519,738	10,359,505	(160,233)	11,299,744	11,133,829	(165,915)
NGFS	PUC	292644	27180	10026772-0006	10000	513010 - Retire City Misc	1,531,043	1,507,969	(23,074)	1,588,959	1,565,880	(23,079)
NGFS	PUC	292644	27180	10026772-0006	10000	514010 - Social Security (OASDI & HI)	654,890	644,956	(9,934)	715,335	705,048	(10,287)
NGFS	PUC	292644	27180	10026772-0006	10000	514020 - Social Sec-Medicare(HI Only)	157,560	155,237	(2,323)	170,714	168,308	(2,406)
NGFS	PUC	292644	27180	10026772-0006	10000	515010 - Health Service-City Match	405,602	399,014	(6,588)	455,012	446,500	(8,512)
NGFS	PUC	292644	27180	10026772-0006	10000	515020 - Retiree Health-Match-Prop B	79,151	77,984	(1,167)	85,773	84,564	(1,209)
NGFS	PUC	292644	27180	10026772-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	29,510	29,075	(435)	31,983	31,532	(451)
NGFS	PUC	292644	27180	10026772-0006	10000	515710 - Dependent Coverage	821,045	806,326	(14,719)	910,585	891,858	(18,727)
NGFS	PUC	292644	27180	10026772-0006	10000	516010 - Dental Coverage	74,532	73,534	(998)	80,357	79,401	(956)
NGFS	PUC	292644	27180	10026772-0006	10000	519110 - Flexible Benefit Package	55,040	54,850	(190)	59,230	58,850	(380)
NGFS	PUC	292644	27180	10026772-0006	10000	519120 - Long Term Disability Insurance	34,943	34,286	(657)	37,851	37,171	(680)
NGFS	PUC	292644	27180	10026772-0006	10000	581015 - Human Resources Modernizatio	210,645	119,174	(91,471)	215,877	121,185	(94,692)
NGFS	PUC	292644	27180	10026772-0006	10000	581470 - GF-HR-EMPLOYMENTSERVIC	585,615	617,175	31,560	607,058	685,426	78,368
NGFS	PUC	292645	27180	10026772-0007	10000	515010 - Health Service-City Match	56,786	56,593	(193)	61,113	60,715	(398)
NGFS	PUC	292645	27180	10026772-0007	10000	515710 - Dependent Coverage	145,628	145,128	(500)	156,728	155,708	(1,020)
NGFS	PUC	292645	27180	10026772-0007	10000	516010 - Dental Coverage	12,566	12,577	11	13,112	13,135	23
NGFS	PUC	292645	27180	10026772-0007	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	232145	27190	10026778-0005	10002	515010 - Health Service-City Match	16,509	16,453	(56)	18,520	18,402	(118)
NGFS	PUC	232145	27190	10026778-0005	10002	515710 - Dependent Coverage	(40,543)	(40,419)	124	(44,358)	(44,072)	286
NGFS	PUC	232145	27190	10026778-0005	10002	516010 - Dental Coverage	(1,566)	(1,571)	(5)	(1,658)	(1,655)	3
NGFS	PUC	232145	27190	10026778-0005	10002	519110 - Flexible Benefit Package	71,552	71,305	(247)	76,999	76,505	(494)
NGFS	PUC	232145	27190	10026778-0005	10002	520100 - Overhead Recovery	(5,951,978)	(5,951,794)	184	(6,237,148)	(6,236,825)	323
NGFS	PUC	232146	27190	10026778-0003	10002	501010 - Perm Salaries-Misc-Regular	14,681,163	14,726,268	45,105	15,242,378	15,289,085	46,707

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	232146	27190	10026778-0003	10002	513010 - Retire City Misc	2,109,247	2,115,742	6,495	2,115,606	2,122,104	6,498
NGFS	PUC	232146	27190	10026778-0003	10002	514020 - Social Sec-Medicare(HI Only)	213,454	214,108	654	221,597	222,274	677
NGFS	PUC	232146	27190	10026778-0003	10002	515010 - Health Service-City Match	86,320	86,013	(307)	93,538	92,917	(621)
NGFS	PUC	232146	27190	10026778-0003	10002	515020 - Retiree Health-Match-Prop B	107,211	107,539	328	111,307	111,646	339
NGFS	PUC	232146	27190	10026778-0003	10002	515030 - RetireeHlthCare-CityMatchProp(	39,990	40,112	122	41,513	41,640	127
NGFS	PUC	232146	27190	10026778-0003	10002	515710 - Dependent Coverage	(211,862)	(211,213)	649	(228,691)	(227,252)	1,439
NGFS	PUC	232146	27190	10026778-0003	10002	516010 - Dental Coverage	(10,628)	(10,643)	(15)	(11,129)	(11,164)	(35)
NGFS	PUC	232146	27190	10026778-0003	10002	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	232146	27190	10026778-0003	10002	519120 - Long Term Disability Insurance	57,212	57,397	185	59,410	59,600	190
NGFS	PUC	232146	27190	10026778-0003	10002	520100 - Overhead Recovery	(19,515,603)	(19,568,762)	(53,159)	(20,256,633)	(20,311,840)	(55,207)
NGFS	PUC	232147	27190	10026778-0004	10002	515010 - Health Service-City Match	103,334	102,971	(363)	111,198	110,466	(732)
NGFS	PUC	232147	27190	10026778-0004	10002	515710 - Dependent Coverage	(239,466)	(238,729)	737	(257,734)	(256,103)	1,631
NGFS	PUC	232147	27190	10026778-0004	10002	516010 - Dental Coverage	(11,925)	(11,942)	(17)	(12,461)	(12,499)	(38)
NGFS	PUC	232147	27190	10026778-0004	10002	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232147	27190	10026778-0004	10002	520100 - Overhead Recovery	(18,605,684)	(18,606,003)	(319)	(19,254,305)	(19,255,090)	(785)
NGFS	PUC	232148	27190	10026778-0002	10002	515010 - Health Service-City Match	128,045	127,589	(456)	137,786	136,866	(920)
NGFS	PUC	232148	27190	10026778-0002	10002	515710 - Dependent Coverage	(309,913)	(308,966)	947	(333,546)	(331,452)	2,094
NGFS	PUC	232148	27190	10026778-0002	10002	516010 - Dental Coverage	(15,574)	(15,597)	(23)	(16,279)	(16,332)	(53)
NGFS	PUC	232148	27190	10026778-0002	10002	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	232148	27190	10026778-0002	10002	520100 - Overhead Recovery	(27,966,984)	(27,967,433)	(449)	(28,942,648)	(28,943,731)	(1,083)
NGFS	PUC	276641	27180	10026778-0006	10000	486230 - Exp Rec Fr City Planning (AAO)	40,000	-	(40,000)	40,000	-	(40,000)
NGFS	PUC	276641	27180	10026778-0006	10000	520100 - Overhead Recovery	(17,702,224)	(17,741,316)	(39,092)	(17,690,084)	(17,719,024)	(28,940)
NGFS	PUC	276641	27180	10026778-0006	10000	581210 - DT Technology Infrastructure	298,808	297,922	(886)	331,096	320,082	(11,014)
NGFS	PUC	276641	27180	10026778-0006	10000	581920 - GF-HRc Surety Bond	444,527	444,505	(22)	447,130	447,084	(46)
NGFS	PUC	276641	27190	10026778-0006	10002	515010 - Health Service-City Match	110,457	110,084	(373)	122,134	121,360	(774)
NGFS	PUC	276641	27190	10026778-0006	10002	515710 - Dependent Coverage	(227,651)	(226,932)	719	(248,391)	(246,785)	1,606
NGFS	PUC	276641	27190	10026778-0006	10002	516010 - Dental Coverage	(10,926)	(10,940)	(14)	(11,508)	(11,532)	(24)
NGFS	PUC	276641	27190	10026778-0006	10002	519110 - Flexible Benefit Package	44,032	43,880	(152)	47,384	47,080	(304)
NGFS	PUC	276641	27190	10026778-0006	10002	520100 - Overhead Recovery	(13,213,539)	(13,213,719)	(180)	(13,855,479)	(13,855,983)	(504)
NGFS	PUC	295646	27190	10026778-0001	10002	515010 - Health Service-City Match	18,567	18,501	(66)	19,979	19,846	(133)
NGFS	PUC	295646	27190	10026778-0001	10002	515710 - Dependent Coverage	(45,620)	(45,481)	139	(49,101)	(48,791)	310
NGFS	PUC	295646	27190	10026778-0001	10002	516010 - Dental Coverage	(2,203)	(2,208)	(5)	(2,305)	(2,311)	(6)
NGFS	PUC	295646	27190	10026778-0001	10002	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	295646	27190	10026778-0001	10002	520100 - Overhead Recovery	(4,158,943)	(4,158,954)	(11)	(4,306,277)	(4,306,334)	(57)
NGFS	PUC	140644	27180	10026772-0009	10000	515010 - Health Service-City Match	34,659	34,542	(117)	37,300	37,058	(242)
NGFS	PUC	140644	27180	10026772-0009	10000	515710 - Dependent Coverage	86,081	85,786	(295)	92,641	92,041	(600)
NGFS	PUC	140644	27180	10026772-0009	10000	516010 - Dental Coverage	7,548	7,554	6	7,875	7,891	16
NGFS	PUC	140644	27180	10026772-0009	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	154648	27180	10026775-0003	10000	515010 - Health Service-City Match	16,405	16,350	(55)	17,655	17,542	(113)
NGFS	PUC	154648	27180	10026775-0003	10000	515710 - Dependent Coverage	34,306	34,188	(118)	36,918	36,681	(237)

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	267645	27180	10026776-0005	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	267646	27180	10026776-0006	10000	501010 - Perm Salaries-Misc-Regular	8,070,140	8,083,922	13,782	8,553,216	8,568,279	15,063
NGFS	PUC	267646	27180	10026776-0006	10000	513010 - Retire City Misc	1,162,920	1,164,932	2,012	1,190,980	1,193,105	2,125
NGFS	PUC	267646	27180	10026776-0006	10000	514010 - Social Security (OASDI & HI)	456,670	457,521	851	493,230	494,166	936
NGFS	PUC	267646	27180	10026776-0006	10000	514020 - Social Sec-Medicare(HI Only)	117,017	117,217	200	124,015	124,236	221
NGFS	PUC	267646	27180	10026776-0006	10000	515010 - Health Service-City Match	226,658	225,881	(777)	251,522	249,882	(1,640)
NGFS	PUC	267646	27180	10026776-0006	10000	515020 - Retiree Health-Match-Prop B	58,774	58,873	99	62,305	62,411	106
NGFS	PUC	267646	27180	10026776-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	21,928	21,966	38	23,231	23,269	38
NGFS	PUC	267646	27180	10026776-0006	10000	515710 - Dependent Coverage	572,161	570,200	(1,961)	635,953	631,811	(4,142)
NGFS	PUC	267646	27180	10026776-0006	10000	516010 - Dental Coverage	49,388	49,434	46	53,199	53,292	93
NGFS	PUC	267646	27180	10026776-0006	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	267646	27180	10026776-0006	10000	519120 - Long Term Disability Insurance	32,093	32,149	56	34,043	34,108	65
NGFS	PUC	267651	27180	10026773-0001	10000	515010 - Health Service-City Match	14,899	14,849	(50)	16,034	15,931	(103)
NGFS	PUC	267651	27180	10026773-0001	10000	515710 - Dependent Coverage	35,114	34,994	(120)	37,790	37,545	(245)
NGFS	PUC	267651	27180	10026773-0001	10000	516010 - Dental Coverage	3,096	3,098	2	3,230	3,237	7
NGFS	PUC	267651	27180	10026773-0001	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	267652	27180	10026773-0002	10000	515010 - Health Service-City Match	83,071	82,790	(281)	89,401	88,824	(577)
NGFS	PUC	267652	27180	10026773-0002	10000	515710 - Dependent Coverage	193,694	193,032	(662)	208,455	207,105	(1,350)
NGFS	PUC	267652	27180	10026773-0002	10000	516010 - Dental Coverage	16,922	16,937	15	17,659	17,693	34
NGFS	PUC	267652	27180	10026773-0002	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	267652	27180	10026773-0002	10000	581083 - ADM-Real Estate 49 SVN Rent	89,179	89,112	(67)	99,128	99,044	(84)
NGFS	PUC	267653	27180	10026773-0003	10000	515010 - Health Service-City Match	218,263	217,531	(732)	236,395	234,885	(1,510)
NGFS	PUC	267653	27180	10026773-0003	10000	515710 - Dependent Coverage	420,291	418,854	(1,437)	454,962	452,032	(2,930)
NGFS	PUC	267653	27180	10026773-0003	10000	516010 - Dental Coverage	38,362	38,398	36	40,277	40,357	80
NGFS	PUC	267653	27180	10026773-0003	10000	519110 - Flexible Benefit Package	38,528	38,395	(133)	41,461	41,195	(266)
NGFS	PUC	267654	27180	10026773-0005	10000	515010 - Health Service-City Match	80,770	80,497	(273)	86,919	86,350	(569)
NGFS	PUC	267654	27180	10026773-0005	10000	515710 - Dependent Coverage	413,974	412,584	(1,390)	445,545	442,652	(2,893)
NGFS	PUC	267654	27180	10026773-0005	10000	516010 - Dental Coverage	29,819	29,843	24	31,102	31,173	71
NGFS	PUC	267655	27180	10026773-0008	10000	515010 - Health Service-City Match	18,278	18,217	(61)	19,670	19,544	(126)
NGFS	PUC	267655	27180	10026773-0008	10000	515710 - Dependent Coverage	48,778	48,612	(166)	52,494	52,155	(339)
NGFS	PUC	267655	27180	10026773-0008	10000	516010 - Dental Coverage	4,256	4,260	4	4,441	4,451	10
NGFS	PUC	267655	27180	10026773-0008	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	267657	27180	10026773-0007	10000	515010 - Health Service-City Match	101,495	101,155	(340)	109,232	108,535	(697)
NGFS	PUC	267657	27180	10026773-0007	10000	515710 - Dependent Coverage	166,274	165,703	(571)	178,939	177,787	(1,152)
NGFS	PUC	267657	27180	10026773-0007	10000	516010 - Dental Coverage	15,714	15,729	15	16,403	16,435	32
NGFS	PUC	267657	27180	10026773-0007	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	153644	27180	10026772-0012	10000	515010 - Health Service-City Match	61,778	61,567	(211)	77,243	76,744	(499)
NGFS	PUC	153644	27180	10026772-0012	10000	515710 - Dependent Coverage	146,721	146,222	(499)	180,812	179,641	(1,171)
NGFS	PUC	153644	27180	10026772-0012	10000	516010 - Dental Coverage	12,921	12,934	13	15,461	15,492	31
NGFS	PUC	153644	27180	10026772-0012	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	153644	27180	10026772-0012	10000	581870 - GF-HR-SF Fellows Program	0	120,000	120,000	-	-	-
NGFS	PUC	292650	27180	10026772-0011	10000	515010 - Health Service-City Match	59,964	59,764	(200)	69,024	68,581	(443)
NGFS	PUC	292650	27180	10026772-0011	10000	515710 - Dependent Coverage	141,310	140,827	(483)	160,042	159,009	(1,033)
NGFS	PUC	292650	27180	10026772-0011	10000	516010 - Dental Coverage	12,560	12,572	12	13,820	13,849	29
NGFS	PUC	292650	27180	10026772-0011	10000	519110 - Flexible Benefit Package	38,528	38,395	(133)	41,461	41,195	(266)
NGFS	PUC	292658	27180	10026772-0010	10000	515010 - Health Service-City Match	100,616	100,277	(339)	111,921	111,198	(723)
NGFS	PUC	292658	27180	10026772-0010	10000	515710 - Dependent Coverage	273,835	272,902	(933)	304,251	302,284	(1,967)
NGFS	PUC	292658	27180	10026772-0010	10000	516010 - Dental Coverage	23,659	23,678	19	25,492	25,546	54
NGFS	PUC	292658	27180	10026772-0010	10000	519110 - Flexible Benefit Package	63,602	63,382	(220)	71,076	70,620	(456)
NGFS	PUC	232396	25940	10029994-0002	10000	499999 - Beg Fund Balance - Budget Onl	24,537,936	24,291,352	(246,584)	40,176,602	39,687,068	(489,534)
NGFS	PUC	232396	25940	10029994-0010	10000	486010 - Exp Rec Fr Asian Arts Musm AA	0	-	(0)	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486195 - EXP REC Fr HomelessnessSvc	-	(0)	(0)	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486290 - Exp Rec Fr Emergency Comm D	0	-	(0)	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486340 - Exp Rec Fr Fire Dept (AAO)	0	0	-	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486370 - Exp Rec Fr Comm Health Svc A	(0)	-	0	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486390 - Exp Rec Fr Laguna Honda AAO	(0)	-	0	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486630 - Exp Rec Fr Rec & Park (AAO)	0	0	-	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486690 - Exp Rec Fr Human Services AA	(0)	-	0	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	486750 - Exp Rec Fr Hetch Hetchy (AAO)	-	(0)	(0)	-	-	-
NGFS	PUC	232396	25940	10029994-0010	10000	515010 - Health Service-City Match	55,598	55,409	(189)	59,833	59,446	(387)
NGFS	PUC	232396	25940	10029994-0010	10000	515510 - Health Service-Admin Cost	206,997	176,250	(30,747)	213,636	182,333	(31,303)
NGFS	PUC	232396	25940	10029994-0010	10000	515610 - Health Service-Retiree Subsidy	5,126,259	5,036,069	(90,190)	5,567,876	5,380,659	(187,217)
NGFS	PUC	232396	25940	10029994-0010	10000	515710 - Dependent Coverage	122,699	122,277	(422)	132,049	131,191	(858)
NGFS	PUC	232396	25940	10029994-0010	10000	516010 - Dental Coverage	11,019	11,028	9	11,497	11,519	22
NGFS	PUC	232396	25940	10029994-0010	10000	519110 - Flexible Benefit Package	22,016	21,940	(76)	23,692	23,540	(152)
NGFS	PUC	232396	25940	10029994-0010	10000	520190 - Department Overhead	65,860,256	65,813,394	(46,862)	68,580,098	68,280,274	(299,824)
NGFS	PUC	232396	25940	10029994-0010	10000	581210 - DT Technology Infrastructure	2,419,470	2,412,298	(7,172)	2,680,907	2,591,733	(89,174)
NGFS	PUC	232396	25940	10029994-0010	10000	598040 - Designated For General Reserv	1,100,000	567,839	(532,161)	1,100,000	775,897	(324,103)
NGFS	PUC	232403	25940	10029998-0006	10000	501010 - Perm Salaries-Misc-Regular	6,024,304	6,082,126	57,822	6,342,529	6,408,638	66,109
NGFS	PUC	232403	25940	10029998-0006	10000	513010 - Retire City Misc	883,661	892,257	8,596	899,181	908,672	9,491
NGFS	PUC	232403	25940	10029998-0006	10000	514010 - Social Security (OASDI & HI)	403,465	407,047	3,582	423,839	427,947	4,108
NGFS	PUC	232403	25940	10029998-0006	10000	514020 - Social Sec-Medicare(HI Only)	95,225	96,059	834	99,834	100,792	958
NGFS	PUC	232403	25940	10029998-0006	10000	515010 - Health Service-City Match	165,123	164,557	(566)	181,321	180,163	(1,158)
NGFS	PUC	232403	25940	10029998-0006	10000	515020 - Retiree Health-Match-Prop B	47,833	48,251	418	50,143	50,625	482
NGFS	PUC	232403	25940	10029998-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	17,840	17,992	152	18,698	18,885	187
NGFS	PUC	232403	25940	10029998-0006	10000	515710 - Dependent Coverage	769,740	767,152	(2,588)	831,976	826,591	(5,385)
NGFS	PUC	232403	25940	10029998-0006	10000	516010 - Dental Coverage	58,354	58,419	65	61,254	61,390	136
NGFS	PUC	232403	25940	10029998-0006	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232403	25940	10029998-0006	10000	519120 - Long Term Disability Insurance	11,517	11,585	68	12,910	13,023	113
NGFS	PUC	232403	26000	10032512-0001	10002	501010 - Perm Salaries-Misc-Regular	134,820	138,806	3,986	139,601	143,727	4,126

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	232403	26000	10032512-0001	10002	513010 - Retire City Misc	20,062	20,654	592	20,090	20,682	592
NGFS	PUC	232403	26000	10032512-0001	10002	514010 - Social Security (OASDI & HI)	12,711	12,959	248	13,008	13,264	256
NGFS	PUC	232403	26000	10032512-0001	10002	514020 - Social Sec-Medicare(HI Only)	2,974	3,031	57	3,041	3,101	60
NGFS	PUC	232403	26000	10032512-0001	10002	515010 - Health Service-City Match	3,259	3,248	(11)	3,507	3,486	(21)
NGFS	PUC	232403	26000	10032512-0001	10002	515020 - Retiree Health-Match-Prop B	1,494	1,522	28	1,529	1,558	29
NGFS	PUC	232403	26000	10032512-0001	10002	515030 - RetireeHlthCare-CityMatchProp(	558	569	11	569	583	14
NGFS	PUC	232403	26000	10032512-0001	10002	515710 - Dependent Coverage	17,819	17,759	(60)	19,177	19,054	(123)
NGFS	PUC	232403	26000	10032512-0001	10002	516010 - Dental Coverage	1,337	1,340	3	1,397	1,400	3
NGFS	PUC	232403	26000	10032512-0001	10002	520190 - Department Overhead	153,863	149,009	(4,854)	146,978	142,042	(4,936)
NGFS	PUC	232404	25940	10029998-0006	10000	515010 - Health Service-City Match	122,394	121,980	(414)	131,722	130,873	(849)
NGFS	PUC	232404	25940	10029998-0006	10000	515710 - Dependent Coverage	249,974	249,117	(857)	269,023	267,280	(1,743)
NGFS	PUC	232404	25940	10029998-0006	10000	516010 - Dental Coverage	22,523	22,544	21	23,505	23,549	44
NGFS	PUC	232404	25940	10029998-0006	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232405	25940	10029998-0016	10000	501010 - Perm Salaries-Misc-Regular	2,911,124	2,918,611	7,487	3,030,398	3,038,145	7,747
NGFS	PUC	232405	25940	10029998-0016	10000	513010 - Retire City Misc	429,285	430,393	1,108	432,050	433,149	1,099
NGFS	PUC	232405	25940	10029998-0016	10000	514010 - Social Security (OASDI & HI)	224,352	224,786	434	232,110	232,560	450
NGFS	PUC	232405	25940	10029998-0016	10000	514020 - Social Sec-Medicare(HI Only)	52,597	52,711	114	54,322	54,434	112
NGFS	PUC	232405	25940	10029998-0016	10000	515010 - Health Service-City Match	104,906	104,558	(348)	112,900	112,178	(722)
NGFS	PUC	232405	25940	10029998-0016	10000	515020 - Retiree Health-Match-Prop B	26,430	26,482	52	27,294	27,347	53
NGFS	PUC	232405	25940	10029998-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	9,856	9,877	21	10,178	10,200	22
NGFS	PUC	232405	25940	10029998-0016	10000	515710 - Dependent Coverage	350,625	349,452	(1,173)	377,357	374,918	(2,439)
NGFS	PUC	232405	25940	10029998-0016	10000	516010 - Dental Coverage	28,357	28,392	35	29,593	29,655	62
NGFS	PUC	232405	25940	10029998-0016	10000	519120 - Long Term Disability Insurance	11,932	11,960	28	12,421	12,456	35
NGFS	PUC	232405	25940	10029998-0016	10000	581880 - GF-Rec & Park-Gardener	1,250,737	1,606,143	355,406	1,250,737	1,606,143	355,406
NGFS	PUC	232406	25940	10029998-0006	10000	515010 - Health Service-City Match	33,621	33,508	(113)	36,183	35,948	(235)
NGFS	PUC	232406	25940	10029998-0006	10000	515710 - Dependent Coverage	86,352	86,057	(295)	92,933	92,331	(602)
NGFS	PUC	232406	25940	10029998-0006	10000	516010 - Dental Coverage	7,464	7,469	5	7,787	7,802	15
NGFS	PUC	232406	25940	10029998-0006	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	232406	26000	10021056-0001	10002	515010 - Health Service-City Match	3,490	3,479	(11)	3,756	3,732	(24)
NGFS	PUC	232406	26000	10021056-0001	10002	515710 - Dependent Coverage	8,989	8,959	(30)	9,674	9,612	(62)
NGFS	PUC	232406	26000	10021056-0001	10002	516010 - Dental Coverage	773	773	-	806	808	2
NGFS	PUC	232406	26000	10021056-0001	10002	520190 - Department Overhead	17,144	17,185	41	11,122	11,206	84
NGFS	PUC	232411	25940	10029998-0006	10000	515010 - Health Service-City Match	260,554	259,672	(882)	280,388	278,557	(1,831)
NGFS	PUC	232411	25940	10029998-0006	10000	515710 - Dependent Coverage	1,176,687	1,172,748	(3,939)	1,266,422	1,258,198	(8,224)
NGFS	PUC	232411	25940	10029998-0006	10000	516010 - Dental Coverage	86,458	86,551	93	90,193	90,389	196
NGFS	PUC	232411	25940	10029998-0006	10000	581410 - GF-GSA-Facilities Mgmt Svcs	83,796	82,825	(971)	86,902	85,817	(1,085)
NGFS	PUC	232411	25940	10029998-0008	10000	515010 - Health Service-City Match	27,834	27,740	(94)	29,953	29,757	(196)
NGFS	PUC	232411	25940	10029998-0008	10000	515710 - Dependent Coverage	137,511	137,050	(461)	147,998	147,037	(961)
NGFS	PUC	232411	25940	10029998-0008	10000	516010 - Dental Coverage	9,996	10,005	9	10,427	10,450	23
NGFS	PUC	232415	25940	10029996-0004	10000	515010 - Health Service-City Match	66,558	66,335	(223)	72,928	72,462	(466)

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

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	232415	25940	10029996-0004	10000	515710 - Dependent Coverage	124,720	124,293	(427)	134,458	133,591	(867)
NGFS	PUC	232415	25940	10029996-0004	10000	516010 - Dental Coverage	11,467	11,478	11	12,037	12,060	23
NGFS	PUC	232415	25940	10029996-0004	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232416	25940	10029996-0004	10000	501010 - Perm Salaries-Misc-Regular	4,857,303	4,857,755	452	5,151,671	5,152,138	467
NGFS	PUC	232416	25940	10029996-0004	10000	513010 - Retire City Misc	703,686	703,751	65	721,186	721,251	65
NGFS	PUC	232416	25940	10029996-0004	10000	514020 - Social Sec-Medicare(HI Only)	72,326	72,333	7	76,597	76,603	6
NGFS	PUC	232416	25940	10029996-0004	10000	515010 - Health Service-City Match	142,576	142,090	(486)	156,605	155,584	(1,021)
NGFS	PUC	232416	25940	10029996-0004	10000	515020 - Retiree Health-Match-Prop B	36,329	36,332	3	38,476	38,480	4
NGFS	PUC	232416	25940	10029996-0004	10000	515030 - RetireeHlthCare-CityMatchProp(	13,552	13,553	1	14,348	14,349	1
NGFS	PUC	232416	25940	10029996-0004	10000	515710 - Dependent Coverage	360,840	359,602	(1,238)	398,767	396,171	(2,596)
NGFS	PUC	232416	25940	10029996-0004	10000	516010 - Dental Coverage	31,031	31,059	28	33,189	33,247	58
NGFS	PUC	232416	25940	10029996-0004	10000	519120 - Long Term Disability Insurance	19,914	19,916	2	21,122	21,123	1
NGFS	PUC	232417	25940	10029996-0004	10000	515010 - Health Service-City Match	84,712	84,424	(288)	91,861	91,262	(599)
NGFS	PUC	232417	25940	10029996-0004	10000	515710 - Dependent Coverage	270,127	269,210	(917)	290,218	288,332	(1,886)
NGFS	PUC	232417	25940	10029996-0004	10000	516010 - Dental Coverage	21,629	21,648	19	22,559	22,603	44
NGFS	PUC	232418	25940	10029996-0004	10000	515010 - Health Service-City Match	148,750	148,241	(509)	161,552	160,500	(1,052)
NGFS	PUC	232418	25940	10029996-0004	10000	515710 - Dependent Coverage	373,183	371,904	(1,279)	402,527	399,909	(2,618)
NGFS	PUC	232418	25940	10029996-0004	10000	516010 - Dental Coverage	32,307	32,337	30	33,837	33,898	61
NGFS	PUC	232418	25940	10029996-0004	10000	519110 - Flexible Benefit Package	11,008	10,970	(38)	11,846	11,770	(76)
NGFS	PUC	232421	25940	10029997-0002	10000	515010 - Health Service-City Match	111,149	110,773	(376)	119,619	118,850	(769)
NGFS	PUC	232421	25940	10029997-0002	10000	515710 - Dependent Coverage	229,606	228,819	(787)	247,101	245,501	(1,600)
NGFS	PUC	232421	25940	10029997-0002	10000	516010 - Dental Coverage	20,675	20,694	19	21,576	21,617	41
NGFS	PUC	232421	25940	10029997-0002	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)
NGFS	PUC	232422	25940	10029997-0020	10000	515010 - Health Service-City Match	226,697	225,931	(766)	243,958	242,373	(1,585)
NGFS	PUC	232422	25940	10029997-0020	10000	515710 - Dependent Coverage	901,479	898,471	(3,008)	970,220	963,924	(6,296)
NGFS	PUC	232422	25940	10029997-0020	10000	516010 - Dental Coverage	68,325	68,413	88	71,289	71,441	152
NGFS	PUC	232422	25940	10029997-0020	10000	519110 - Flexible Benefit Package	5,504	5,485	(19)	5,923	5,885	(38)
NGFS	PUC	232423	25940	10029997-0002	10000	515010 - Health Service-City Match	99,014	98,677	(337)	106,559	105,863	(696)
NGFS	PUC	232423	25940	10029997-0002	10000	515710 - Dependent Coverage	240,330	239,503	(827)	258,650	256,965	(1,685)
NGFS	PUC	232423	25940	10029997-0002	10000	516010 - Dental Coverage	20,916	20,934	18	21,824	21,861	37
NGFS	PUC	232424	25940	10029997-0020	10000	501010 - Perm Salaries-Misc-Regular	7,858,901	7,870,189	11,288	8,166,241	8,184,528	18,287
NGFS	PUC	232424	25940	10029997-0020	10000	513010 - Retire City Misc	1,145,150	1,146,817	1,667	1,150,008	1,152,616	2,608
NGFS	PUC	232424	25940	10029997-0020	10000	514010 - Social Security (OASDI & HI)	533,152	533,852	700	553,096	554,230	1,134
NGFS	PUC	232424	25940	10029997-0020	10000	514020 - Social Sec-Medicare(HI Only)	125,815	125,977	162	130,268	130,529	261
NGFS	PUC	232424	25940	10029997-0020	10000	515010 - Health Service-City Match	231,358	230,589	(769)	248,990	247,393	(1,597)
NGFS	PUC	232424	25940	10029997-0020	10000	515020 - Retiree Health-Match-Prop B	63,201	63,283	82	65,433	65,568	135
NGFS	PUC	232424	25940	10029997-0020	10000	515030 - RetireeHlthCare-CityMatchProp(	23,574	23,605	31	24,405	24,457	52
NGFS	PUC	232424	25940	10029997-0020	10000	515710 - Dependent Coverage	932,717	929,578	(3,139)	1,003,825	997,331	(6,494)
NGFS	PUC	232424	25940	10029997-0020	10000	516010 - Dental Coverage	73,095	73,167	72	76,273	76,434	161
NGFS	PUC	232424	25940	10029997-0020	10000	519110 - Flexible Benefit Package	16,512	16,455	(57)	17,769	17,655	(114)

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2024-25 May 1 Proposed	FY 2024-25 Updated	Variance FY 2024-25	FY 2025-26 May 1 Proposed	FY 2025-26 Updated	Variance FY 2025-26
NGFS	PUC	232424	25940	10029997-0020	10000	519120 - Long Term Disability Insurance	26,135	26,182	47	27,187	27,261	74
NGFS	PUC	232425	25940	10029996-0004	10000	501010 - Perm Salaries-Misc-Regular	7,148,157	7,175,522	27,365	7,372,810	7,401,118	28,308
NGFS	PUC	232425	25940	10029996-0004	10000	513010 - Retire City Misc	1,044,827	1,048,866	4,039	1,041,485	1,045,491	4,006
NGFS	PUC	232425	25940	10029996-0004	10000	514010 - Social Security (OASDI & HI)	473,325	474,953	1,628	489,443	491,127	1,684
NGFS	PUC	232425	25940	10029996-0004	10000	514020 - Social Sec-Medicare(HI Only)	111,565	111,985	420	115,184	115,589	405
NGFS	PUC	232425	25940	10029996-0004	10000	515010 - Health Service-City Match	160,306	159,784	(522)	170,079	169,007	(1,072)
NGFS	PUC	232425	25940	10029996-0004	10000	515020 - Retiree Health-Match-Prop B	56,058	56,251	193	57,869	58,064	195
NGFS	PUC	232425	25940	10029996-0004	10000	515030 - RetireeHlthCare-CityMatchProp(	20,900	20,976	76	21,573	21,653	80
NGFS	PUC	232425	25940	10029996-0004	10000	515710 - Dependent Coverage	820,708	817,958	(2,750)	873,640	868,001	(5,639)
NGFS	PUC	232425	25940	10029996-0004	10000	516010 - Dental Coverage	62,864	62,915	51	64,845	64,996	151
NGFS	PUC	232425	25940	10029996-0004	10000	519120 - Long Term Disability Insurance	27,654	27,733	79	28,511	28,602	91
NGFS	PUC	292648	25940	10029995-0040	10000	501010 - Perm Salaries-Misc-Regular	1,539,335	1,539,787	452	1,603,899	1,604,366	467
NGFS	PUC	292648	25940	10029995-0040	10000	513010 - Retire City Misc	217,333	217,398	65	218,139	218,204	65
NGFS	PUC	292648	25940	10029995-0040	10000	514020 - Social Sec-Medicare(HI Only)	22,320	22,327	7	23,260	23,266	6
NGFS	PUC	292648	25940	10029995-0040	10000	515010 - Health Service-City Match	37,931	37,801	(130)	39,894	39,635	(259)
NGFS	PUC	292648	25940	10029995-0040	10000	515020 - Retiree Health-Match-Prop B	11,212	11,215	3	11,685	11,689	4
NGFS	PUC	292648	25940	10029995-0040	10000	515030 - RetireeHlthCare-CityMatchProp(	4,180	4,181	1	4,358	4,359	1
NGFS	PUC	292648	25940	10029995-0040	10000	515710 - Dependent Coverage	91,668	91,351	(317)	91,818	91,222	(596)
NGFS	PUC	292648	25940	10029995-0040	10000	516010 - Dental Coverage	8,140	8,146	6	8,014	8,031	17
NGFS	PUC	292648	25940	10029995-0040	10000	519110 - Flexible Benefit Package	25,074	24,987	(87)	29,615	29,425	(190)
NGFS	PUC	292648	25940	10029995-0040	10000	519120 - Long Term Disability Insurance	2,692	2,694	2	2,508	2,509	1
NGFS	PUC	295647	25940	10029995-0002	10000	515010 - Health Service-City Match	63,369	63,156	(213)	68,112	67,671	(441)
NGFS	PUC	295647	25940	10029995-0002	10000	515710 - Dependent Coverage	211,250	210,533	(717)	227,019	225,548	(1,471)
NGFS	PUC	295647	25940	10029995-0002	10000	516010 - Dental Coverage	17,002	17,016	14	17,712	17,750	38
NGFS	PUC	295647	25940	10029995-0002	10000	519110 - Flexible Benefit Package	27,520	27,425	(95)	29,615	29,425	(190)
NGFS	PUC	292656	25940	10029995-0036	10000	501010 - Perm Salaries-Misc-Regular	8,528,508	8,538,918	10,410	8,861,311	8,872,088	10,777
NGFS	PUC	292656	25940	10029995-0036	10000	513010 - Retire City Misc	1,244,100	1,245,645	1,545	1,249,411	1,250,958	1,547
NGFS	PUC	292656	25940	10029995-0036	10000	514010 - Social Security (OASDI & HI)	540,032	540,650	618	564,402	565,041	639
NGFS	PUC	292656	25940	10029995-0036	10000	514020 - Social Sec-Medicare(HI Only)	129,756	129,907	151	134,606	134,762	156
NGFS	PUC	292656	25940	10029995-0036	10000	515010 - Health Service-City Match	335,464	334,333	(1,131)	361,026	358,698	(2,328)
NGFS	PUC	292656	25940	10029995-0036	10000	515020 - Retiree Health-Match-Prop B	65,190	65,266	76	67,608	67,687	79
NGFS	PUC	292656	25940	10029995-0036	10000	515030 - RetireeHlthCare-CityMatchProp(	24,315	24,343	28	25,205	25,234	29
NGFS	PUC	292656	25940	10029995-0036	10000	515710 - Dependent Coverage	781,157	778,493	(2,664)	840,685	835,244	(5,441)
NGFS	PUC	292656	25940	10029995-0036	10000	516010 - Dental Coverage	68,593	68,659	66	71,579	71,719	140
NGFS	PUC	292656	25940	10029995-0036	10000	519110 - Flexible Benefit Package	71,552	71,305	(247)	76,999	76,505	(494)
NGFS	PUC	292656	25940	10029995-0036	10000	519120 - Long Term Disability Insurance	25,325	25,368	43	26,351	26,393	42
NGFS	PUC	292656	26000	10021066-0001	10002	506070 - Programmatic Projects-Budget	935,334	935,610	276	901,350	901,924	574
NGFS	PUC	292656	26000	10021066-0001	10002	515010 - Health Service-City Match	23,686	23,607	(79)	25,491	25,328	(163)
NGFS	PUC	292656	26000	10021066-0001	10002	515710 - Dependent Coverage	60,996	60,794	(202)	65,645	65,223	(422)
NGFS	PUC	292656	26000	10021066-0001	10002	516010 - Dental Coverage	5,242	5,247	5	5,471	5,482	11

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

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

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

OFFICE OF THE MAYOR
SAN FRANCISCO

LONDON N. BREED
MAYOR

To: Aaron Peskin, President of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 31, 2024
Re: 30-Day Waiver Requests

President Peskin,

The Mayor's Office respectfully requests 30-day hold waivers for the following ordinances and trailing legislation introduced with the budget on Friday, May 31, 2024:

- Proposed Interim Annual Appropriation Ordinance (AAO) for Selected Departments
- Proposed Interim Annual Salary Ordinance (ASO) for Selected Departments
- Proposed Annual Appropriation Ordinance (AAO) for Selected Departments
- Proposed Annual Salary Ordinance (ASO) for Selected Departments
- Proposed Interim Budget and the Proposed Budget for the Office of Community Investment and Infrastructure (OCII)
- Police Code – License fees
- Administrative Code – County Clerk fees
- Health Code – DPH Patient Rates
- Public Works Code – Permit fees and charges
- Park Code – Tennis court reservation fees
- Park Code – Recreation program fees
- Homelessness and Supportive Housing Fund – FYs 2024-25 and 2025-26 Expenditure Plan
- Funding Reallocation – Our City, Our Home Homelessness Gross Receipts Tax
- Early Care and Education Commercial Rents Tax Baseline
- Resolution Adjusting the Access Line Tax with the Consumer Price Index of 2024
- Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation Ceiling
- Administrative Code – Maddy Emergency Services Fund
- Administrative Code – Competitive solicitation requirements for DPH Grant
- Overtime Supplemental Appropriation for Police Department and Sheriff Department
- Business and Tax Regulations Code – DPH cannabis fees

RECEIVED
BOARD OF SUPERVISOR
SAN FRANCISCO
2024 MAY 31 PM 3:47

Should you have any questions, please contact Tom Paulino at 415-554-6153.

Sincerely,

Anna Duning
Mayor's Budget Director

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

OFFICE OF THE MAYOR
SAN FRANCISCO

LONDON N. BREED
MAYOR

2024 MAY 31 PM 3:32

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Anna Duning, Mayor's Budget Director
Date: May 31, 2024
Re: Mayor's June 1 FY 2024-25 and FY 2025-26 Budget Submission

Madam Clerk,

In accordance with City and County of San Francisco Administrative Code, Section 3.3, the Mayor's Office hereby submits the Mayor's proposed June 1 budget, corresponding legislation, and related materials for Fiscal Year (FY) 2024-25 and FY 2025-26.

In addition to the Mayor's Proposed FY 2024-25 and FY 2025-26 June 1 Budget Book, the following items are included in the Mayor's submission:

- The June 1 Proposed Interim Annual Appropriation Ordinance (AAO) and Proposed Interim Annual Salary Ordinance (ASO)
- The June 1 Proposed Annual Appropriation Ordinance (AAO) and Proposed Annual Salary Ordinance (ASO), along with Administrative Provisions
- The Proposed Interim Budget and the Proposed Budget for the Office of Community Investment and Infrastructure (OCII)
- 30 separate pieces of trailing legislation (see list attached)
- A Transfer of Function letter detailing the transfer of positions from one City department to another
- An Interim Exception letter to the ASO
- A letter addressing funding levels for nonprofit corporations or public entities for the coming two fiscal years
- A letter and supporting documentation detailing technical adjustments to the Mayor's Proposed May 1 Budget for FY 2024-25 and FY 2025-26, per Charter Section 9.101
- Memo to the Board President requesting for 30-day rule waivers on ordinances

Please note the following:

- Technical adjustments to the June 1 budget are being prepared, but are not submitted with this set of materials.

Sincerely,

Anna Duning
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

DEPT	Item	Description	Type of Legislation	File #
ADM	New Prop J	Office of the Medical Examiner security services	Resolution	240613
ADM	Continuing Prop J	City Administrator's Office fleet security services, Real Estate Division custodial services and security services, and convention facilities management for FY 2024-25	Resolution	240612
BOS	Continuing Prop J	Board of Supervisors Budget and Legislative Analyst Services for FY 2024-25	Resolution	240612
DPH	Continuing Prop J	Department of Public Health security services for FY 2024-25	Resolution	240612
DPW	Continuing Prop J	Department of Public Works security services for FY 2024-25	Resolution	240612
HOM	Continuing Prop J	Homelessness and Supportive Housing security services for FY 2024-25	Resolution	240612
HSA	Continuing Prop J	Human Services Agency Security Services for FY 2024-25	Resolution	240612
MOHCD	Continuing Prop J	Mayor's Office of Housing and Community Development security services for FY 2024-25	Resolution	240612
REG	Continuing Prop J	Department of Elections Assembly of Vote by Mail Services for FY 2024-25	Resolution	240612
SHF	Continuing Prop J	Sheriff's Department County Jails Food Services for FY 2024-25	Resolution	240612
ADM	Code Amendment	Amending the Police Code to adjust to current amounts the license fees for Billiard Parlor, Dance Hall Keeper, Extended Hours Premises, Fixed Place Outdoor Amplified Sound, Limited Live Performance, Mechanical Amusement Device, and Place of Entertainment permits	Ordinance	240598
ADM	Code Amendment	Amending the Administrative Code to adjust the fees imposed by the County Clerk, and authorizing the Controller to make future adjustments to the fees	Ordinance	240597
DPH	Patient Rates	Amending the Health Code to set patient rates and rates for other healthcare services provided by the Department of Public Health, for Fiscal Years 2024-2025 and 2025-2026	Ordinance	240600
DPW	Code Amendment	Amending the Public Works Code to modify certain permit fees and other charges and affirming the Planning	Ordinance	240601

		Department's determination under the California Environmental Quality Act		
REC	Code Amendment	Amending the Park Code to authorize the Recreation and Park Department to charge a fee for reserving tennis and pickleball courts at locations other than the Golden Gate Park Tennis Center	Ordinance	240603
REC	Code Amendment	Amending the Park Code to impose an additional $5 charge for recreation programs	Ordinance	240602
DAT	Joint Powers Grant	Authorizing the Office of the District Attorney to accept and expend a grant in the amount of $2,530,992 from the California Victim Compensation Board	Resolution	240617
REC	Habitat Conservation Fund Grants	Retroactively authorizing the Recreation and Park Department to accept and expend grant funding in the amount of $400,000 from the Habitat Conservation Fund	Resolution	240615
REC	BAAQMD Grant	Authorizing the Recreation and Park Department to accept and expend a grant in the amount of $619,085 from the Bay Area Air Quality Management District to install level-2 electric vehicle chargers at six park sites	Resolution	240614
REC	USDA Urban Forest Grant	Authorizing the Recreation and Park Department to accept and expend a grant in the amount of $2,000,000 from the USDA Forest Service to develop a Workforce Development Program and implement Reforestation Projects	Resolution	240616
DPH	Recurring State Grants	Authorizing the acceptance and expenditure of Recurring State grant funds by the San Francisco Department of Public Health for Fiscal Year (FY) 2024-2025	Resolution	240618
HOM/HSH	CAAP Client Housing Legislation	Approving the FYs 2024-2025 and 2025-2026 Expenditure Plan for the Department of Homelessness and Supportive Housing Fund	Resolution	240620
HSH/DPH	Funding Reallocation – Our City, Our Home Homelessness Gross Receipts Tax	Reallocating approximately $13,676,000 in unappropriated earned interest revenues from the Our City, Our Home Fund to allow the City to use such revenues from the	Ordinance	240607

		Homelessness Gross Receipts Tax for certain types of services to address homelessness		
DEC	Early Care and Education Commercial Rents Tax Baseline	Amending the baseline funding requirements for early care and education programs in Fiscal Years 2024-2025 through 2027-2028, to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax for those baseline programs	Ordinance	240604
OCII	OCII Interim Budget Resolution	Approving the Fiscal Year 2024-25 Interim Budget of the Office of Community Investment and Infrastructure	Resolution	240610
OCII	OCII Budget Resolution	Approving the Fiscal Year 2024-25 Budget of the Office of Community Investment and Infrastructure	Resolution	240611
CON	Access Line Tax (ALT) Tax Rates	Concurring with the Controller's establishment of the Consumer Price Index for 2024, and adjusting the Access Line Tax by the same rate	Resolution	240619
CON	Neighborhood Beautification Fund	Adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2024	Ordinance	240608
DPH	Code Amendment	Amending the Administrative Code to repeal the Maddy Emergency Services Fund	Ordinance	240606
DPH	Code Amendment	Authorizing the Department of Public Health to award a one-time grant to Planned Parenthood Northern California by waiving the competitive solicitation requirements of the Administrative Code	Ordinance	240605
POL/SHF	Overtime Supplemental	De-appropriating surplus amounts from and re-appropriating amounts to overtime at the Police Department and Sheriff Department to support projected increases in spending as required per Administrative Code Section 3.17	Ordinance	240609
ADM/DPH	Cannabis Inspection Fees	Amending the Business and Tax Regulations Code to eliminate fees charged to permitted cannabis businesses to cover the cost of inspections of those businesses by the Department of Public Health	Ordinance	240599